



# 2026 Adopted Budget

Adopted December 1, 2025



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# INTRODUCTION





# 2026 Adopted Budget Message



Budget Officer Ruth A. Doyle

The creation of a county budget is built on a foundation of established fundamental principles. This year was no different in that regard. However, the environmental variables influencing the budget were more unpredictable than in other years. The foundation of fundamental principles includes a combination of carefully planned appropriations, forecasted revenue, a process to utilize past performance to predict future recommendations and finally, calculating assumptions based on factors outside county control. These variables are considered carefully as the Budget Team creates the Budget each year to fulfill the main objectives; one that meets the goals of the Board of Legislators and one that is considered responsible. The 2026 Adopted Budget is in keeping with past strategies. However, the assumptions are becoming increasingly difficult to predict when so many aspects are yet to be determined. Regardless of the challenges, the task at hand is complete. I am pleased to provide my eleventh consecutive Adopted Budget, which was adopted unanimously. However, it is one that I do not have as much pride in, because it is cautioned by greater concerns than the last couple of years. One guiding principle since my first budget as Budget Officer in 2016 has been that when future fiscal challenges arise, that the County would be better prepared to manage without an immediate increase to taxpayers. I am extremely proud to say that it is true today, we are absolutely better prepared.

For ten years now, two practices have occurred to better prepare St. Lawrence County for the future. The first is a fund balance policy adopted in 2016 and the second began in 2018, when the County began to create and fund reserves on an annual basis. Each year, as Budget Officer, two recommendations are provided when the unaudited results are shared with the Board of Legislators. For 2025, the current total held in a total of seven separate reserves is \$35.7M. The totals as of 2024 are: the Employee Benefits Accrued Liability (\$2.2M); Capital - Facilities (\$17.1M); Liability & Self-Insurance (\$12M); Sheriff's Vehicle Replacement (\$.920M), the Blighted Properties (\$1.1M); as well as the Environmental Reserve at (\$.5M). There is an additional \$.8M that is set aside for the upgrade to the MUNIS Financial System in 2026. A new reserve has been created for repairs and provided with an initial funding level of \$1.0M. This reserve will support the new equipment and facilities that the County has invested in over the last few years.

The Adopted Budget was presented at \$334.2M with \$271.3M in revenue, which leaves a remaining balance of \$60.1M recommended to be raised through the levying of property taxes with \$2M appropriated from fund balance. This represents a \$29.3M increase in appropriations and a \$23.3M increase in revenue over 2025. It is also with that in mind that the Board of Legislators was asked to override the Tax Cap for 2026. This will be the third levy override request in eleven (11) years. The Board of Legislators adopted Resolution No. 400-2025 authorizing a local law to override the Tax Cap.

The continuation of unfunded or underfunded mandates impacts budgetary assumptions. Unfortunately, it does not change the burden of carrying the cost of these mandates and this Budget is a reflection of that. As Budget Officer, I am conscientious of the Tax Cap and, since 2016, delivered eight (8) budgets that did not exceed the limit allowed under the formula created by New York State. The available tax cap for 2026 is \$1.5M and the 2026 Tentative Budget includes a total increase of \$1.3M. That difference is too narrow a margin not to request another override. The Budget also requests a significant appropriation from fund balance. That is a first and should the calculations need adjustment, or the Board of Legislators determines they are not comfortable with that amount from fund balance, the Tax Cap will be exceeded.

While the Budget is adopted this time every year, the work on the budget continues year-round. On top of managing the budgets on a regular basis, the preparation to adapt to the changes imposed by changes at the State and Federal level requires a tremendous amount of time and attention. Department Heads have delivered on these requests time and time



again. They have made an art form of doing more with less and taking what resources are available to make services go as far as possible.

The two most fiscally impactful mandate changes this year have been associated with the elimination, by the Federal Government, of the Home Energy Assistance Program (HEAP) and the increases in eligibility by New York State for daycare subsidies without the funding to support them. This has a dramatic impact on one of the most impoverished counties in New York State. Furthermore, 2025 was the final year of the graduated interception of federal dollars attached to the Medicaid Programs by New York State. The impact of this regulatory change had the effect of an additional \$3.1M or an increase of over six (6%) percent to be paid by St. Lawrence County. These Federal Funds were intended for counties to offset the cost of Medicaid for counties who are limited in the sources of revenue to pay for services to its residents.

In 2026, the spend associated with American Rescue Plan Act funds received in 2022 & 2023 will be complete. The uses were recommended through a Board-appointed Committee who was given oversight responsibility of the funds. St. Lawrence County has been successful with compliance in accordance with Federal guidelines. There are a few areas yet to be completed, including the completion of broadband installation, the finalization of utility projects, and workforce development projects overseen by the SLC IDA. Throughout the duration of the funding, monthly updates have been provided at the Finance Committee for the Board of Legislators. The overall goal to provide a countywide benefit to residents who were impacted by the Pandemic, which was adopted by the Board of Legislators, has been achieved.

Another significant influence on the increases in appropriations is inflation. This year, the Federal Reserve has continued to closely monitor and plan for a key adjustment to the rate potentially by .25% and one more before year-end. This is supporting evidence that the economy is in a state of flux once again and the recognition of a weakening labor market. These are both important factors that affect the County and taxpayers in the County.

The County recognizes the impact of the economy and the demands on the workforce. At the end of 2024, four (4) union contracts expired and were negotiated to settlement of three and four-year terms. The remaining three contracts will expire at the end of 2026. The Negotiating Team will work in 2026 to negotiate successor agreements for those Bargaining Units. This practice of ensuring timely contract settlements that enable the workforce to have predictable wages and working conditions remains of critical importance to the County. However, the impact on the 2026 Budget was greater due to the timing of the increases being set aside in contingency instead of at the department level. Therefore, the last increases included in the salary lines was the 2024 Budget.

The Board of Legislators adjusted the process for filling vacant positions at the start of 2025. It was determined that only requests for new positions will be reviewed at the Board level. All others, such as part-time, temporary, or per diem creation and filling will only require County Administrator approval to move forward. This is intended to expedite the process for filling vacant positions and the time spent focused on recruiting new employees to fill roles in county government. The Board has indicated a hesitance to increase the total number of full-time equivalents (FTEs) in the County. This philosophy guided the 2026 Budget Process. The recommended staffing level for St. Lawrence County in 2026 is **894.48** full-time equivalents (FTEs). This is an increase over 2025 of 1.02 FTEs. This is a combination of two half positions through the Budget process without funding and an increase of .02 of temporary and part-time hours. The overall impact of the year is a balance of **6.93 FTEs** as a result of Board action during 2025.

In 2024, Resolution No. 196-2024 was adopted and for the first time, the County increased the surcharge on cell phone prepaid and postpaid and collection began September 1, 2024. St. Lawrence County was the last county in the State, with an operational 911 Center, to adopt an increase in the surcharge. The Board of Legislators adopted this increase to offset the cost of emergency communications for public safety. The County has dedicated the last decade to working to improve emergency communications with the construction of interoperability towers. That will culminate next year with the completion of the 13<sup>th</sup> Interoperability Tower and the transition to a new communication system. There is a significant new cost to pay for that system, and this source of revenue has been identified to help offset that new cost. This revenue stream will provide an alternative to increasing property taxes.



Another method that the County uses to avoid overreliance on property taxes is the availability of Home Rule Legislation for the collection of sales and compensation use taxes. The ability to request and renew the option of collecting an additional one (1%) percent above the State initiated three (3%) percent. Since 2013, St. Lawrence County has maintained the collection of an additional one (1%) of sales and compensation use taxes. When this increase was originally obtained thirteen years ago, the property taxes were reduced significantly (near 14%) as a result of the additional one (1%) percent being collected. County property owners benefited directly from that reduction and the application of an additional one percent in sales tax is paid by everyone, not isolated to property owners. For 2026, sales tax has been increased by \$2.9M to \$82.9M as the recommendation by the Treasurer, who indicated that this is a conservative total for next year. The County continues to share with the Towns and Villages, as well as provide the City portion of the additional one (1%) percent. In 2022, the City preempted on their portion of sales tax and receive their portion from New York State directly.

Another important revenue stream is the Tribal-State Compact Funds. After a long period of missing payments, in the Spring of 2025, the State began to make overdue payments. The State has not honored the terms of the Tribal-State Compact and dispersed funds as agreed in the Compact. The Compact remains in place and this is an important source of revenue for the County, as well as the Towns of Brasher and Massena. The County will continue to budget for these funds in 2026, with full expectation that the State will honor its agreement.

The table below is a capture of the annual appropriations, the Levy, and includes the true value rate and change over the last eleven (11) years. The True Value Tax Rate (TVTR) is the total that is derived from the amount that is calculated with the value of all property (\$8,702,360,998) divided by the Tax Levy. This calculation determines what the portion of property taxes will be by property for the following year. The Tax Levy has been predictable for the eleventh consecutive year with a variance of less than \$M in a budget of approximately \$334M.

| St. Lawrence County Budget Snapshot |                            |                      |                                               |
|-------------------------------------|----------------------------|----------------------|-----------------------------------------------|
| Year                                | Appropriations<br>millions | Tax Levy<br>millions | TVTR<br>Per thousand of<br>Assessed Valuation |
| <b>2026</b>                         | 334.2                      | 60.1                 | 6.90                                          |
| 2025                                | 304.7                      | 56.5                 | 6.97                                          |
| 2024                                | 296.5                      | 54.0                 | 7.15                                          |
| 2023                                | 274.2                      | 51.7                 | 7.60                                          |
| 2022                                | 260.0                      | 50.3                 | 8.02                                          |
| 2021                                | 249.6                      | 50.4                 | 8.19                                          |
| 2020                                | 253.1                      | 49.0                 | 8.28                                          |
| 2019                                | 236.9                      | 47.7                 | 8.28                                          |
| 2018                                | 231.0                      | 47.5                 | 8.36                                          |
| 2017                                | 227.1                      | 47.6                 | 8.39                                          |
| 2016                                | 227.9                      | 47.6                 | 8.48                                          |
| 2015                                | 233.2                      | 47.2                 | 8.52                                          |

For an additional year, the assessed valuation increase has supported another decrease in the True Value Tax Rate (TVTR). The increase for next year (6.8%) has impacted the True Value Tax Rate positively, understanding that municipalities in the County have different county tax rates caused by differences in their Equalization Rates.

The 2026 Adopted Budget uses all the available Tax Cap of \$1,551,135 and, as presented, exceeds the Cap by an additional \$4,812,572 with a proposed levy of \$60,109,200, an **increase** of \$3,563,707 from the levy in 2025 (+6.3%). This proposed levy included an appropriation of the general fund's fund balance in the amount of \$2.2M. Due to an increase in the overall



assessed valuation along with the impact, the True Value Tax Rate (TVTR) for 2025 will **decrease** by \$.07 to \$6.90 per thousand (-4.6%). The last time the TVTR was lower than \$6.90 was in 1983.

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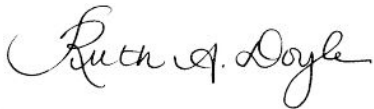
*The Budget Team and staff who assist with the production of the documents continue in their day-to-day capacity while they also help with preparing the **\$334M** Budget. I am grateful to have the support of the Departments and especially the Budget Team that includes; Assistant Administrator Karen Bjork, Deputy Treasurer Debra Bridges, Planning Director Jason Pfotenhauer, and Director of Finance Penny Taylor. Along with assistance provided upon request from Treasurer Renee Cole, Director of Human Resources Jonnie Dorothy, and Chief Payroll Clerk Heather Hebert, the work included in preparing the Budget is difficult each year. Additionally, Department Heads and County Staff fulfill a tremendous obligation in preparing their budgets annually in a fiscally responsible manner; both projecting the rest of 2025 and requests for 2026.*

*Appreciation for the efforts of the Print Shop Staff; Stacie, Kim, Eric, and Jeff and newcomer to the Production Team, Jacob Loveless.*

*We honor the memory and ten (10) years of service of Legislator Daniel Fay who served as a St. Lawrence County Legislator (1982-1983 and 2016-2025) and was careful and intentional in making sure county services could be available for those in need while remaining responsible to the taxpayers. This budget is dedicated in his memory.*

*As always, I am grateful to all county staff; former, current, and future, for your service to St. Lawrence County Government.*

Respectfully submitted,



Ruth A. Doyle, County Administrator

The 2026 Budget was unanimously adopted in Resolution No. 410-2025 by the St. Lawrence County Board of Legislators on Monday, December 1, 2025.



# Population



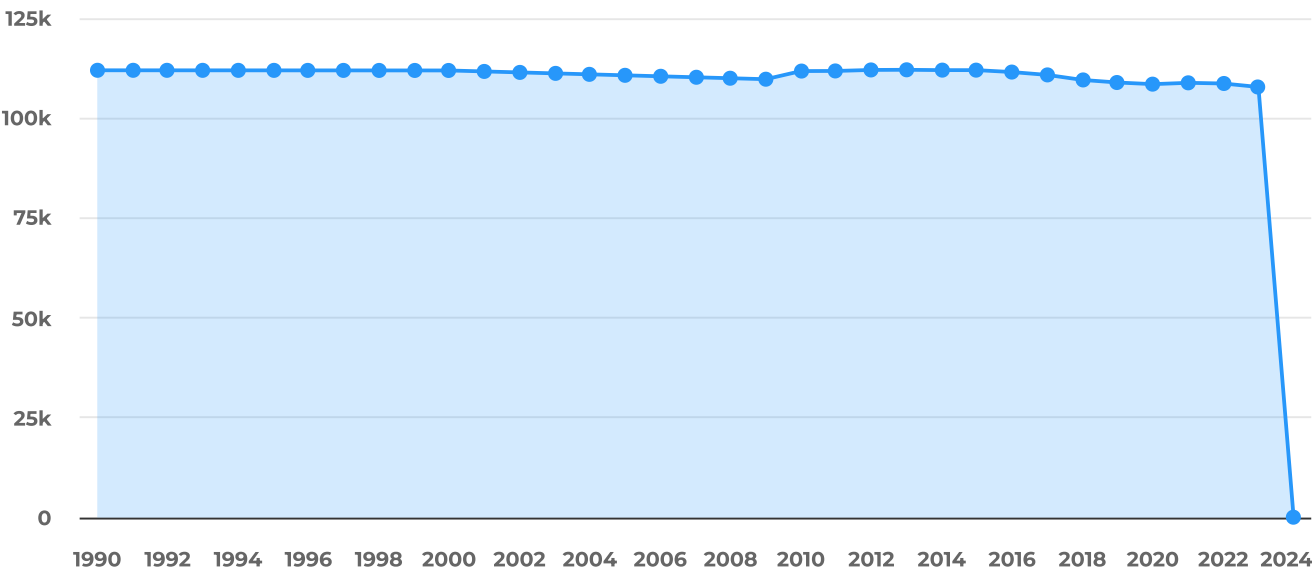
TOTAL POPULATION

106

-99.90%  
vs. 2023

GROWTH RANK

57 out of 63 Counties in New York



\* Data Source: Client entered data for year 2024



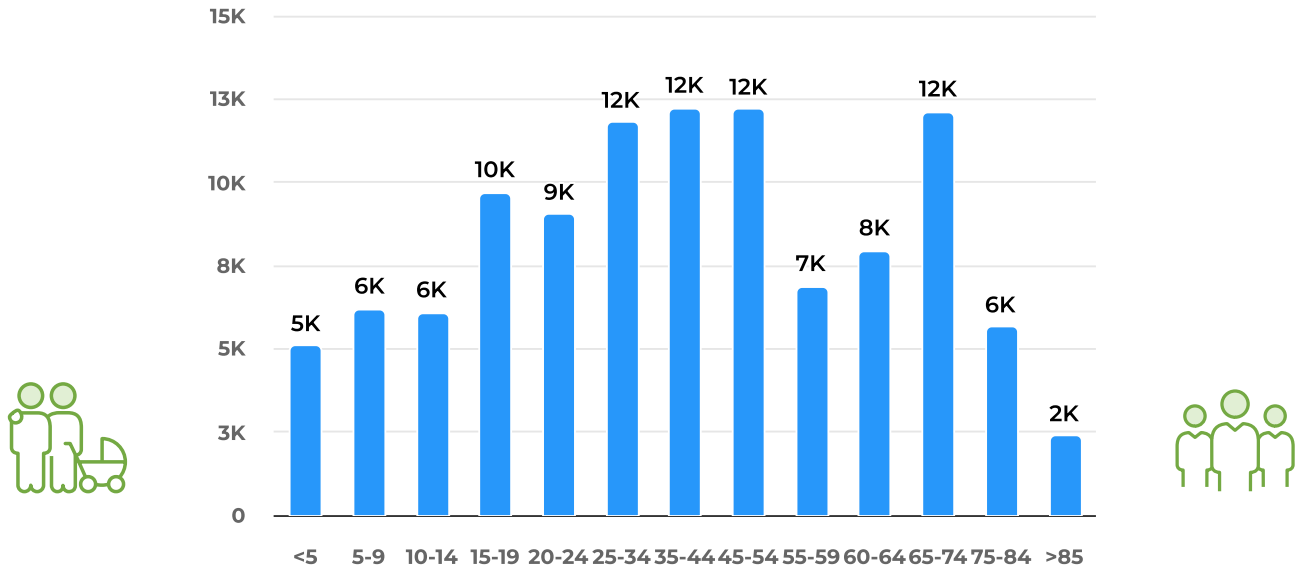
DAYTIME POPULATION

105,714

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

\* Data Source: American Community Survey 5-year estimates

## POPULATION BY AGE GROUP



*Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.*

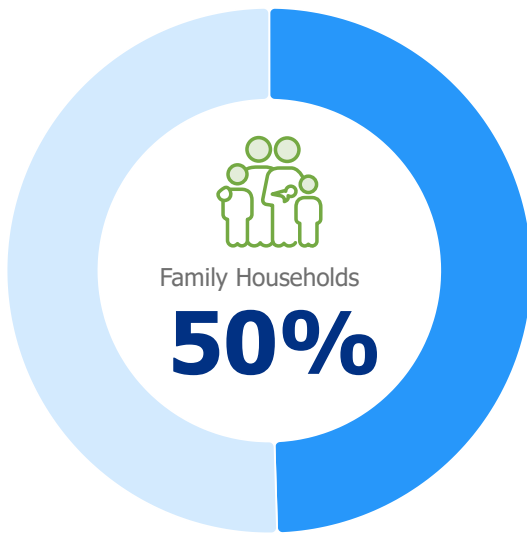
*\* Data Source: American Community Survey 5-year estimates*

## Household

**TOTAL HOUSEHOLDS**

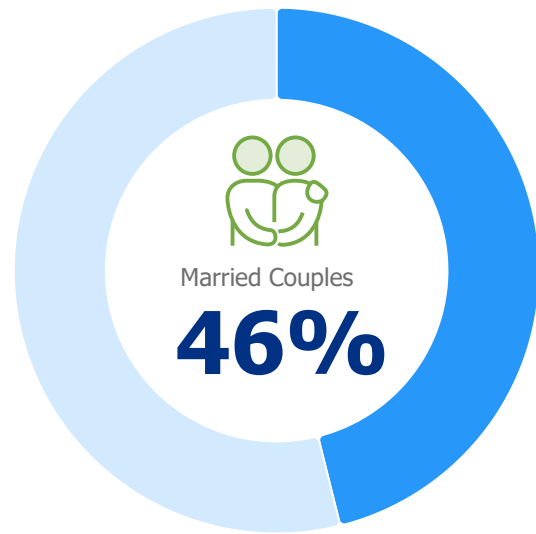
**41,666**

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



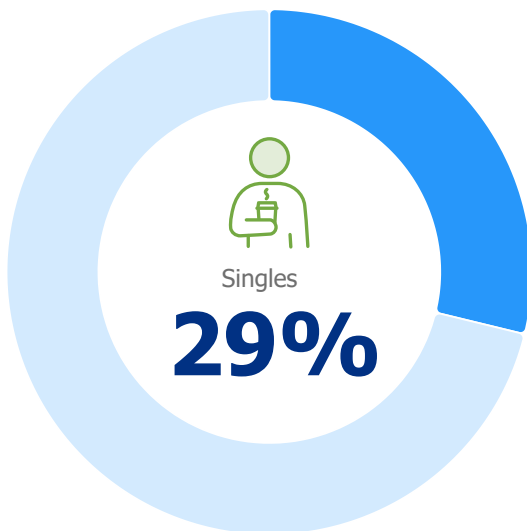
**2%**

**higher than state average**



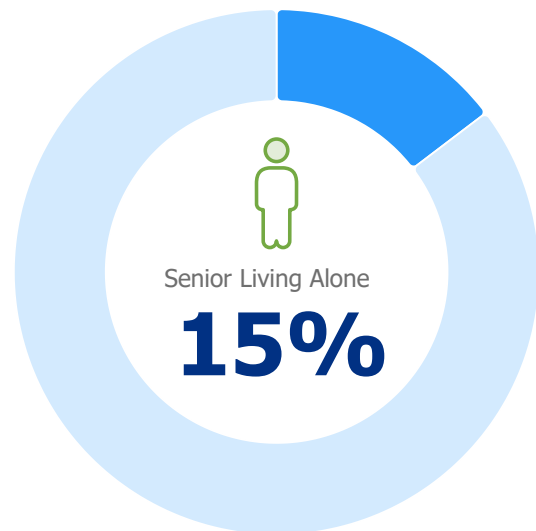
**4%**

**higher than state average**



**-3%**

**lower than state average**



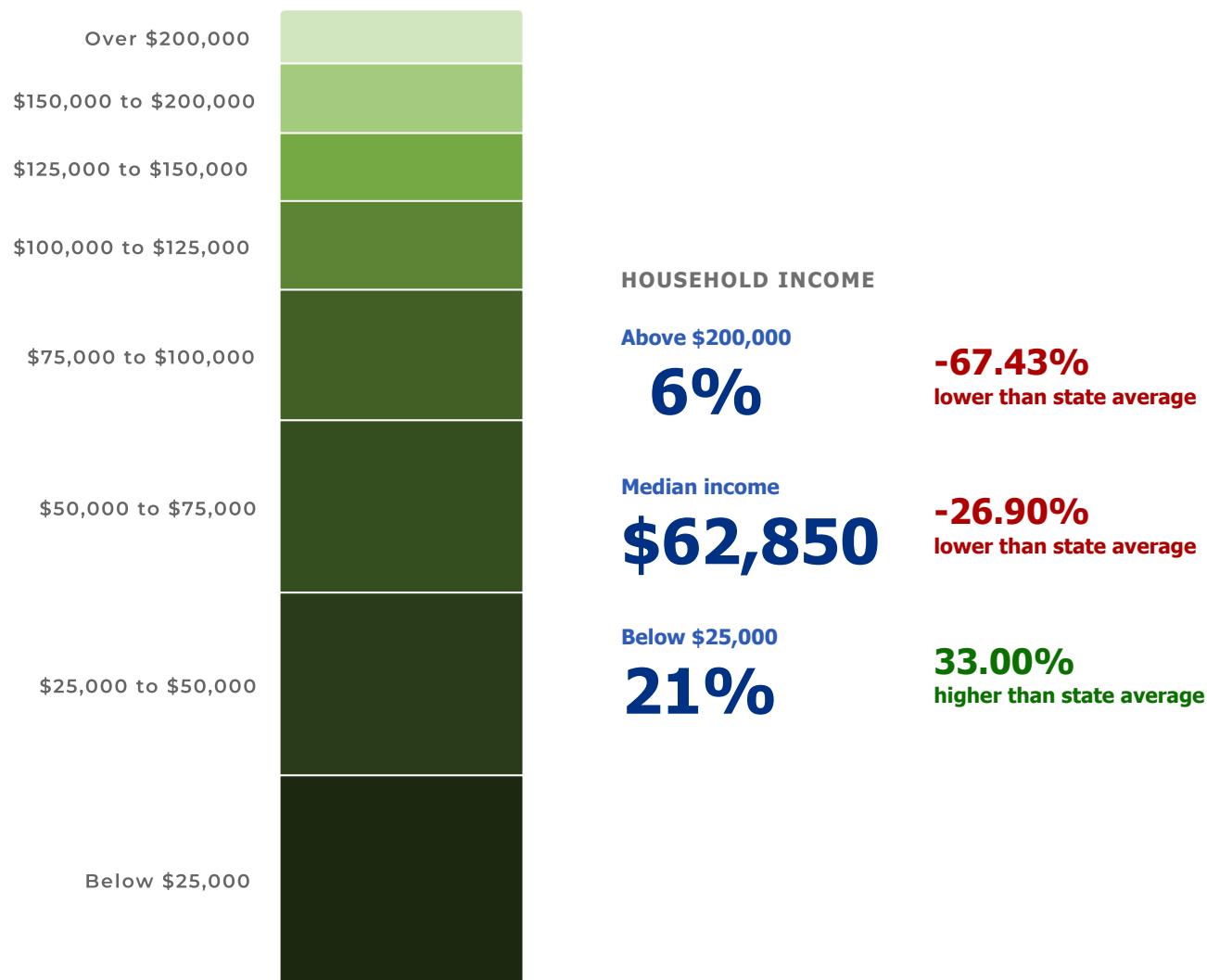
**13%**

**higher than state average**

*\* Data Source: American Community Survey 5-year estimates*

# Economic

Household income is a key data point in evaluating a community’s wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



\* Data Source: American Community Survey 5-year estimates

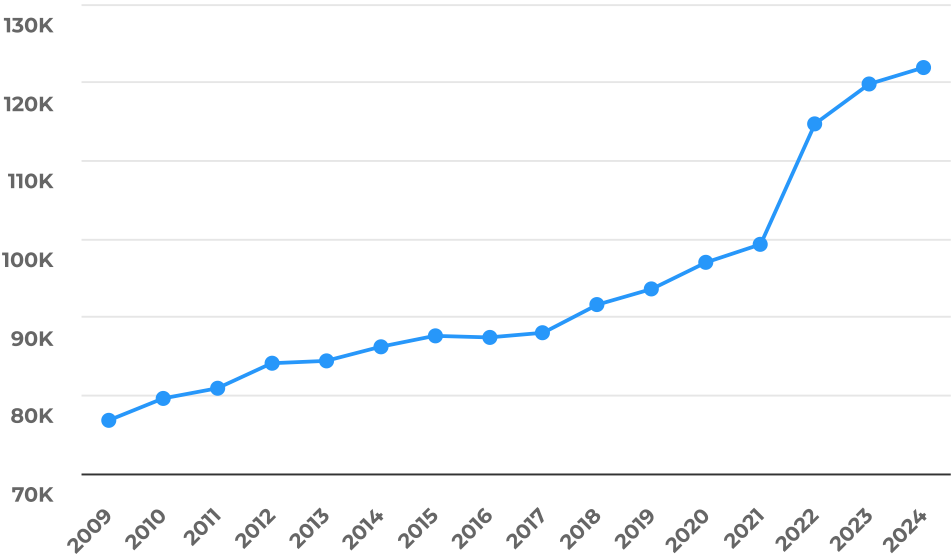


# Housing



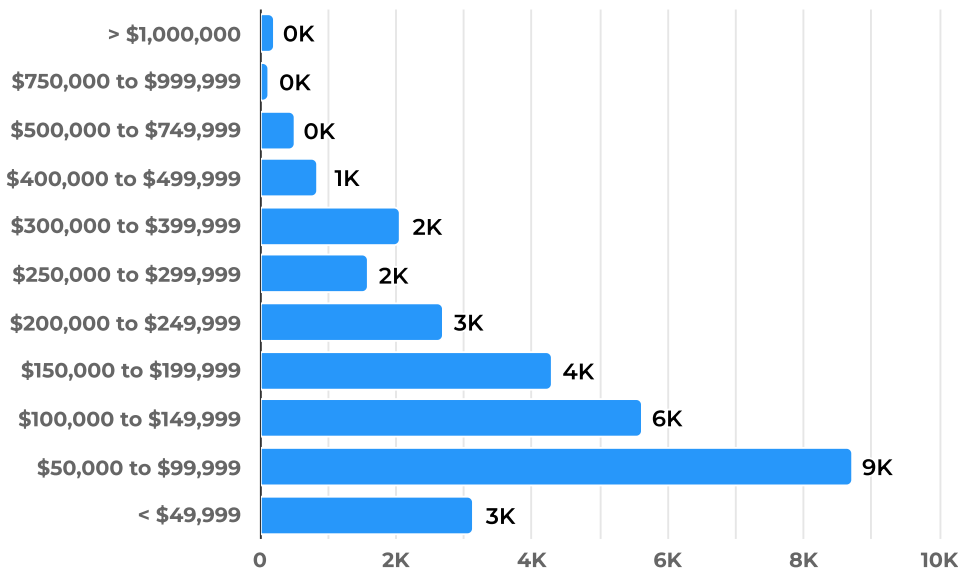
2024 MEDIAN HOME VALUE

\$121,900



\* Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

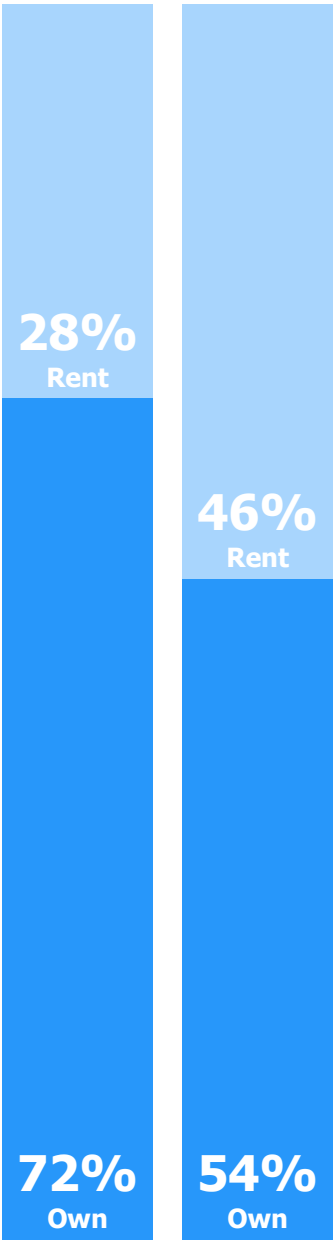
## HOME VALUE DISTRIBUTION



\* Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME OWNERS VS RENTERS

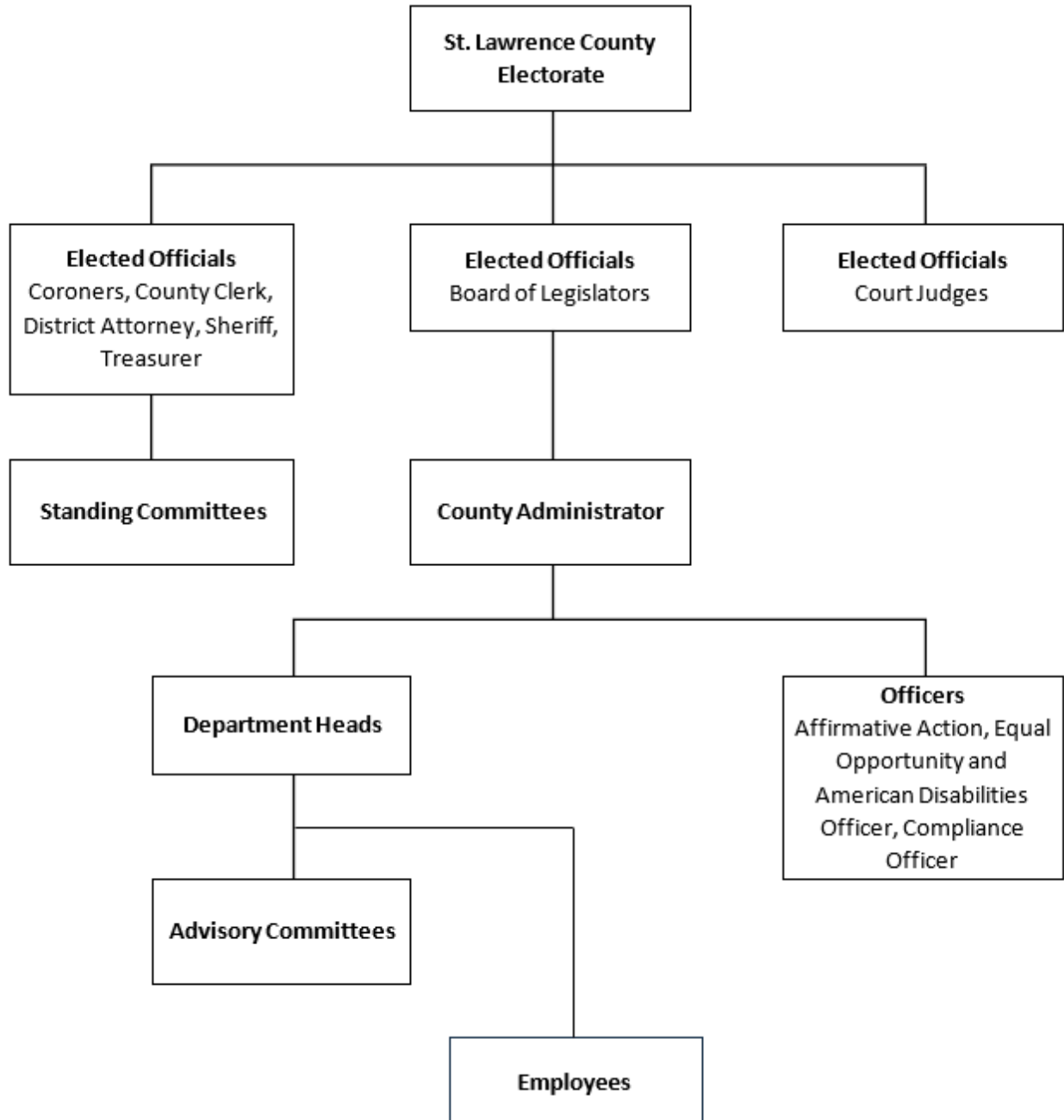
St. Lawrence State Avg.



\* Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.



# St. Lawrence County Organizational Chart



# Fund Structure

The County of St. Lawrence operates several funds to account for the receipt of revenues and necessary expenditures related to the services provided by each fund.

The County operates the following major governmental funds:

- **The General Fund** constitutes the primary operating fund of the County and is used to account for all operations not required to be accounted for in other funds. The principal sources of revenue for the General Fund are property taxes and sales tax.
- **The County Road Fund** is a special revenue fund that is used to account for expenditures for highway purposes authorized by Section 114 of New York State Highway Law. The principal sources of revenue for the County Road Fund are state and federal aid.
- **The Capital Projects Fund** is used to account for financial resources to be used for the acquisition, construction or renovation of major capital facilities or equipment.

The County operates the following non-major special revenue funds:

- **The Road Machinery Fund** is used to account for the purchase, repair, maintenance and storage of highway machinery, tools and equipment pursuant to Section 133 of New York State Highway Law.
- **The Special Grant Fund** is used to account for funds received under the Workforce Investment Act.

The County operates the following non-major special revenue funds:

- **The Solid Waste Fund** is used to account for the handling of solid waste, including four transfer stations, where the governing officials have determined that the costs of operations are to be financed through charges for services to users.
- **Industrial Development Agency — Civic Development Corporation — CDC**, an enterprise fund and a blended component unit of the government, is a not-for-profit corporation that was established in 2010 to relieve and reduce unemployment, promote and provide for additional and maximum employment and to better and maintain job opportunities.
- **Canton Human Service Initiatives — CHSI**, an enterprise fund and a blended component unit of the government, is a not-for-profit corporation that was established in 2001 to finance, build and rent a health service facility to the County.
- **The Internal Service Fund** is used to account for the activity of the County's self-insured workers' compensation plans. This fund accounts for the accumulation of resources for payments of compensation, assessments, and other obligations under the Workers' Compensation Law, Article 5.

The County operates the following fund types:

- **Fiduciary Funds** — These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. Activities reported in the fiduciary funds include monies from outside entities, held by the County for the benefit of others.
- **Custodial Fund** — Custodial funds account for resources received and disbursements made in accordance with trust agreements or applicable legislative enactments for each particular fund.
- **Private Purpose Trust Fund** — The Private Purpose Trust Fund represents a trust arrangement under which New York Power Authority grants are maintained.



## Basis of Budgeting

Budgets are adopted on a basis consistent with generally accepted accounting principles ("GAAP"). St. Lawrence County Government utilizes the modified accrual basis of accounting under which revenues and related assets are recorded when measurable and available to finance operations during the year.

## Financial Policies

### **Investment Policy:**

The primary objectives of the County's investment activities are, in priority order, to conform with all applicable federal, state and other legal requirements, to adequately safeguard principal, to provide sufficient liquidity to meet all operating requirements, to obtain a reasonable rate of return, and to make every effort to invest locally. A resolution is adopted annually authorizing investments by the County. For 2026, it is Resolution No. 18-2026.

### **Fund Balance Policy:**

St. Lawrence County Government is responsible for the appropriate accounting of public funds, the responsible management of municipal finances, and the adequate funding of services desired by the public and mandated by New York State. The fund balance policy is created to assist the County with maintaining a responsible level of financial resources to provide essential services, maintain sufficient cash flow, and manage unanticipated occurrences. Resolution No. 227-2016 was adopted to guide the practice of fund balance management.

### **Bank Reconciliation Policy:**

Bank account reconciliation is a key component of good control over cash and should be done in a timely manner. Reconciling the bank statement balance with the book balance (general ledger) is necessary to ensure that (1) all receipts and disbursements are recorded (an essential process in ensuring complete and accurate monthly financial statements); (2) checks clear the bank in a reasonable amount of time; (3) reconciling items are appropriate and are being recorded; and (4) the reconciled cash balance agrees to the general ledger cash balance. St. Lawrence County revised the practice associated with reconciliation and adopted Resolution No. 269-2018 to ensure the policy would be clear for the future.

# Budget Timeline

## The County Budget Preparation Process:

### LEVEL 1 – Departmental Requests

Budget Team Review with Departments & Partner Agencies

### LEVEL 2 – Budget Team Review/Adjustments

Evaluate Requests and Make Adjustments to Meet Budgetary Goals

### LEVEL 3 – Tentative Budget

Budget Officer Presents to the Finance Committee

### LEVEL 4 – Board of Legislators Review/Modifications

Jurisdictional Committees and/or Individual Department Reviews

### LEVEL 5 – Public Hearing and Budget Adoption

- **October 27, 2025**

2026 Tentative Budget Presented to the Finance Committee of the Board of Legislators (Per County Law Section 357)

- **November 10, 2025**

The Operations Committee of the Board of Legislators reviewed the Jurisdictional Committee Departments and asked questions regarding the 2026 Tentative Budget. The Departments include Board of Elections, Conflict Defender, County Clerk, District Attorney, Emergency Services, Human Resources, Indigent Defense, Information Technology, Planning, Probation, Public Defender, and the Sheriff's Office

- **November 17, 2025**

The Services Committee of the Board of Legislators reviewed the Jurisdictional Committee Departments and asked questions regarding the 2026 Tentative Budget. The Departments include Community Services, Office for the Aging, Public Health, Social Services, Veterans' Services, Weights & Measures and Youth Bureau

- **November 24, 2025**

The Finance Committee of the Board of Legislators reviewed the Jurisdictional Departments and asked questions regarding the 2026 Tentative Budget. The Departments include County Administrator, County Attorney, Highway, Real Property, Solid Waste, Treasurer. Once review is complete the Finance Committee will deliver the 2026 Tentative Budget for review and adoption to



the Board of Legislators. This action will conclude the review and set the process in motion for a public hearing and adoption of the 2026 Budget.

- **December 1, 2025**

Public Hearing on the proposed 2026 Budget at 5:55 p.m. with the December Board Meeting to immediately follow the Public Hearing.

- **December 1, 2025**

St. Lawrence County Board of Legislators Regular Board Meeting. The 2026 Budget resolution was adopted as Resolution No. 410-2015 at the Board of Legislators' Meeting. Once adopted, the Adopted Budget Resolution information must be published two (2) times within twenty (20) days of adoption.

- **January 1, 2026**

The 2026 Adopted Budget is opened in the County Financial System, MUNIS, and accessible to support operations.



# BUDGET OVERVIEW



# 2026 "Budget in Brief" Executive Summary

Adopted on December 1, 2025

County Administrator Ruth A. Doyle

| Budgeted Areas of Interest  | 2025 (Adopted) | 2026 (Adopted) |
|-----------------------------|----------------|----------------|
| True Value Tax Rate (TVTR)* | \$6.97         | \$6.90         |
| Appropriations (Budget) **  | \$304.7M       | \$334.2M       |
| Revenue                     | \$247.9M       | \$271.9M       |
| Property Tax Levy           | \$56.5M        | \$60.1M        |
| NYS Retirement              | \$7.9M         | \$8.7M         |
| Health Insurance            | \$33.6M        | \$38.4M        |
| Sales Tax Revenue           | \$78.5M        | \$82.9M        |
| Appropriated Fund Balance   | \$300K         | \$2.2M         |

\*True Value Tax Rate (TVTR) = the amount per \$1,000 of assessed valuation is the total taxes

## Goals:

- Maintain service levels while recognizing to address the increasing need for services
- Decrease Taxes through the reduction of the True Value Tax Rate (-\$.07/per thousand)
- Plan for 2026 Capital Investments (i.e. Court House Improvements, Window Replacement)

## Recommendations Adopted in the 2026 Budget:

- Request an Override of the NYS Tax Cap (\$1.5M) for 2026
- Utilize the full \$1,551,135 tax cap as well as requesting an increase above the cap for a total increase in the tax levy of \$3,563,706
- Appropriate \$2.2M of General Fund Balance for 2026
- As the County sustains its fiscal health, \$400K is set aside in contingency of the \$M (1%) according to the Fund Balance Policy
- Maintain untargeted contingency to include \$1.0M to absorb unanticipated inflation
- Maintain a targeted contingency for energy at \$200K to assist with the unpredictable cost of energy (gasoline, heating fuel, and utilities) above what is included in department budgets

## Personnel:

- 894.48 Full-Time Equivalents (FTEs) — Representing a +1.02 FTE increase over the 2025 Adopted Budget

## 2026 Budget: A net total of -10.18 FTEs changed in the following Departments:

Abolish (14): Community Services: 2.0

Conflict Defender: 8.0

Correctional Facility: 2.0

Highway: 1.0

Indigent Defense: 1.0





Create (8): Correctional Facility: 2.0

Indigent Defense: 1.0

Planning: .5

Probation: .5

Public Defender: 2.0

Social Services: 2.0

**During 2025:** 11.2 FTEs increase as a result of Vacancy Review Committee Action during the Year. This is the year-over-year impact of midyear changes in personnel as recommended by departments and approved by the Board of Legislators.

### **2026 True Value Tax Rate (TVTR) Impact for Homeowners**

| <b>Assessed Value</b> | <b>2025 Taxes</b> | <b>2026 Taxes</b> | <b>Difference</b> |
|-----------------------|-------------------|-------------------|-------------------|
| \$50,000              | \$348.50          | \$345.00          | (\$3.50)          |
| \$75,000              | \$522.75          | \$517.50          | (\$5.25)          |
| \$100,000             | \$697.00          | \$690.00          | (\$7.00)          |
| \$125,000             | \$871.25          | \$862.50          | (\$8.75)          |
| \$150,000             | \$1,045.50        | \$1,035.00        | (\$10.50)         |
| \$175,000             | \$1,219.75        | \$1,207.50        | (\$12.25)         |
| \$200,000             | \$1,394.00        | \$1,380.00        | (\$14.00)         |



# Personnel Changes

The 2026 Budget includes 894.48 Full-time Equivalents (FTEs), reflecting an increase over the 2025 Budget of 1.02 FTE.

## **Net Departmental Staffing Impacts of the 2026 Budget:**

- **2026 Budget: - 42.43 (FTE) Abolished in the following Departments:**

- Board of Elections: -0.08
- Community Services: -5.0
- Conflict Defender: -8.0
- County Administrator: -2.0
- Highway: -7.00
- Human Resources: -1.0
- Information Technology: -0.50
- Indigent Defense: -1.0
- Probation: -1.0
- Public Health: -4.0
- Real Property: -1.0
- Sheriff: -2.2
- Social Services: -5.65
- Solid Waste: -2.0
- Treasurer: -1.0
- Veterans Services: -1.0

- **2026 Budget: +43.45 (FTE) Created in the following Departments:**

- Community Services: +3.0
- County Administrator: +5.0
- County Attorney: +0.65
- Highway: +6.0
- Human Resources: +1.0
- Indigent Defense: +1.0
- Office for the Aging: +1.0
- Planning: +0.50
- Probation: +1.5
- Public Defender: +2.0
- Public Health: +3.0
- Real Property: +2.0
- Sheriff's Office: +7.8
- Social Services: +4.5
- Solid Waste: +1.0
- Treasurer: +1.5
- Veterans Services: +1.0
- Youth Bureau: +1.0



# St. Lawrence County 2026 Adopted Budget

## Summary

|                          | 2024 Actual           | 2025 Adopted         | 2025 Modified        | 2025 Projected       | 2026 Tentative       | 2026 Adopted         |
|--------------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| BOARD OF ELECTIONS       |                       |                      |                      |                      |                      |                      |
| APPROPRIATIONS           | \$1,501,770           | \$1,616,797          | \$2,199,724          | \$1,582,020          | \$1,704,407          | \$1,704,407          |
| REVENUE                  | (\$1,370,111)         | (\$1,303,049)        | (\$1,885,976)        | (\$1,506,621)        | (\$1,522,625)        | (\$1,522,625)        |
| <b>TOTAL COUNTY COST</b> | <b>\$ 131,659</b>     | <b>\$313,748</b>     | <b>\$313,748</b>     | <b>\$75,399</b>      | <b>\$181,782</b>     | <b>\$181,782</b>     |
| COMMUNITY SERVICES       |                       |                      |                      |                      |                      |                      |
| APPROPRIATIONS           | \$11,842,303          | \$11,475,728         | \$14,000,660         | \$13,244,743         | \$12,422,994         | \$12,422,994         |
| REVENUE                  | (\$12,101,738)        | (\$10,689,020)       | (\$13,293,097)       | (\$13,436,238)       | (\$11,651,001)       | (\$11,651,001)       |
| <b>TOTAL COUNTY COST</b> | <b>(\$ 259,435)</b>   | <b>\$786,708</b>     | <b>\$707,563</b>     | <b>(\$191,495)</b>   | <b>\$771,993</b>     | <b>\$771,993</b>     |
| CONFLICT DEFENDER        |                       |                      |                      |                      |                      |                      |
| APPROPRIATIONS           | \$760,167             | \$1,051,905          | \$849,607            | \$467,054            | \$0                  | \$0                  |
| REVENUE                  | (\$628,547)           | (\$388,488)          | (\$186,190)          | (\$348,577)          | \$0                  | \$0                  |
| <b>TOTAL COUNTY COST</b> | <b>\$ 131,620</b>     | <b>\$663,417</b>     | <b>\$663,417</b>     | <b>\$118,477</b>     | <b>\$0</b>           | <b>\$0</b>           |
| COUNTY ADMINISTRATOR     |                       |                      |                      |                      |                      |                      |
| APPROPRIATIONS           | \$10,695,447          | \$14,262,287         | \$15,714,574         | \$13,047,929         | \$13,181,674         | \$13,181,674         |
| REVENUE                  | (\$3,498,083)         | (\$2,731,386)        | (\$6,003,242)        | (\$6,943,200)        | (\$3,188,632)        | (\$3,188,632)        |
| <b>TOTAL COUNTY COST</b> | <b>\$ 7,197,364</b>   | <b>\$11,530,901</b>  | <b>\$9,711,333</b>   | <b>\$6,104,729</b>   | <b>\$9,993,042</b>   | <b>\$9,993,042</b>   |
| COUNTY ATTORNEY          |                       |                      |                      |                      |                      |                      |
| APPROPRIATIONS           | \$4,891,997           | \$4,807,898          | \$4,932,898          | \$4,842,633          | \$5,596,668          | \$5,596,668          |
| REVENUE                  | (\$4,384,136)         | (\$4,667,505)        | (\$4,667,505)        | (\$5,135,035)        | (\$5,408,544)        | (\$5,408,544)        |
| <b>TOTAL COUNTY COST</b> | <b>\$ 507,861</b>     | <b>\$140,393</b>     | <b>\$265,393</b>     | <b>(\$292,402)</b>   | <b>\$188,124</b>     | <b>\$188,124</b>     |
| COUNTY CLERK             |                       |                      |                      |                      |                      |                      |
| APPROPRIATIONS           | \$2,934,963           | \$3,059,186          | \$3,070,448          | \$3,205,178          | \$3,286,504          | \$3,286,504          |
| REVENUE                  | (\$4,347,198)         | (\$4,693,047)        | (\$4,693,810)        | (\$4,445,978)        | (\$4,551,545)        | (\$4,551,545)        |
| <b>TOTAL COUNTY COST</b> | <b>(\$ 1,412,236)</b> | <b>(\$1,633,861)</b> | <b>(\$1,623,362)</b> | <b>(\$1,240,800)</b> | <b>(\$1,265,041)</b> | <b>(\$1,265,041)</b> |
| DISTRICT ATTORNEY        |                       |                      |                      |                      |                      |                      |
| APPROPRIATIONS           | \$2,313,709           | \$2,658,438          | \$3,575,827          | \$3,542,222          | \$2,898,781          | \$2,898,781          |
| REVENUE                  | (\$524,174)           | (\$480,881)          | (\$1,398,270)        | (\$1,762,984)        | (\$214,300)          | (\$545,930)          |
| <b>TOTAL COUNTY COST</b> | <b>\$ 1,789,535</b>   | <b>\$2,177,557</b>   | <b>\$2,177,557</b>   | <b>\$1,779,239</b>   | <b>\$2,684,481</b>   | <b>\$2,352,851</b>   |
| EMERGENCY SERVICES       |                       |                      |                      |                      |                      |                      |
| APPROPRIATIONS           | \$6,731,051           | \$2,408,409          | \$14,644,250         | \$13,698,610         | \$2,772,487          | \$2,772,487          |
| REVENUE                  | (\$4,671,957)         | (\$187,655)          | (\$12,398,411)       | (\$11,567,134)       | (\$291,097)          | (\$291,097)          |
| <b>TOTAL COUNTY COST</b> | <b>\$ 2,059,094</b>   | <b>\$2,220,753</b>   | <b>\$2,245,839</b>   | <b>\$2,131,476</b>   | <b>\$2,481,390</b>   | <b>\$2,481,390</b>   |
| HIGHWAY                  |                       |                      |                      |                      |                      |                      |
| APPROPRIATIONS           | \$42,383,136          | \$30,972,586         | \$44,122,003         | \$42,998,381         | \$36,849,294         | \$36,849,294         |
| REVENUE                  | (\$25,169,635)        | (\$17,769,495)       | (\$20,035,761)       | (\$19,725,485)       | (\$27,578,759)       | (\$27,578,759)       |
| <b>TOTAL COUNTY COST</b> | <b>\$ 17,213,502</b>  | <b>\$13,203,091</b>  | <b>\$24,086,242</b>  | <b>\$23,272,896</b>  | <b>\$9,270,535</b>   | <b>\$9,270,535</b>   |



|                          | 2024 Actual          | 2025 Adopted        | 2025 Modified       | 2025 Projected      | 2026 Tentative      | 2026 Adopted        |
|--------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| HUMAN RESOURCES          |                      |                     |                     |                     |                     |                     |
| APPROPRIATIONS           | \$740,586            | \$909,044           | \$919,044           | \$909,691           | \$1,026,470         | \$1,026,470         |
| REVENUE                  | (\$9,648)            | (\$14,400)          | (\$14,400)          | (\$10,940)          | (\$10,000)          | (\$10,000)          |
| <b>TOTAL COUNTY COST</b> | <b>\$ 730,939</b>    | <b>\$894,644</b>    | <b>\$904,644</b>    | <b>\$898,751</b>    | <b>\$1,016,470</b>  | <b>\$1,016,470</b>  |
| INDIGENT DEFENSE         |                      |                     |                     |                     |                     |                     |
| APPROPRIATIONS           | \$2,911,705          | \$2,544,111         | \$3,144,111         | \$3,086,354         | \$2,740,859         | \$2,740,859         |
| REVENUE                  | (\$1,300,120)        | (\$600,898)         | (\$1,200,898)       | (\$1,327,864)       | (\$719,427)         | (\$719,427)         |
| <b>TOTAL COUNTY COST</b> | <b>\$ 1,611,585</b>  | <b>\$1,943,213</b>  | <b>\$1,943,213</b>  | <b>\$1,758,490</b>  | <b>\$2,021,432</b>  | <b>\$2,021,432</b>  |
| INFORMATION TECHNOLOGY   |                      |                     |                     |                     |                     |                     |
| APPROPRIATIONS           | \$2,115,573          | \$1,973,308         | \$2,747,592         | \$2,921,526         | \$2,376,396         | \$2,376,396         |
| REVENUE                  | (\$388,778)          | (\$455,754)         | (\$455,754)         | (\$459,057)         | (\$529,928)         | (\$529,928)         |
| <b>TOTAL COUNTY COST</b> | <b>\$ 1,726,795</b>  | <b>\$1,517,554</b>  | <b>\$2,291,838</b>  | <b>\$2,462,469</b>  | <b>\$1,846,469</b>  | <b>\$1,846,469</b>  |
| OFFICE FOR THE AGING     |                      |                     |                     |                     |                     |                     |
| APPROPRIATIONS           | \$3,678,904          | \$4,460,767         | \$4,536,060         | \$4,455,287         | \$4,868,157         | \$4,868,157         |
| REVENUE                  | (\$1,698,503)        | (\$2,428,838)       | (\$2,428,838)       | (\$2,500,490)       | (\$2,452,723)       | (\$2,452,723)       |
| <b>TOTAL COUNTY COST</b> | <b>\$ 1,980,402</b>  | <b>\$2,031,929</b>  | <b>\$2,107,222</b>  | <b>\$1,954,797</b>  | <b>\$2,415,434</b>  | <b>\$2,415,434</b>  |
| PLANNING                 |                      |                     |                     |                     |                     |                     |
| APPROPRIATIONS           | \$6,104,992          | \$4,043,965         | \$7,804,809         | \$7,774,808         | \$4,411,635         | \$4,411,635         |
| REVENUE                  | (\$6,398,950)        | (\$3,412,189)       | (\$7,173,033)       | (\$7,119,118)       | (\$3,769,187)       | (\$3,769,187)       |
| <b>TOTAL COUNTY COST</b> | <b>(\$ 293,958)</b>  | <b>\$631,776</b>    | <b>\$631,776</b>    | <b>\$655,691</b>    | <b>\$642,448</b>    | <b>\$642,448</b>    |
| PROBATION                |                      |                     |                     |                     |                     |                     |
| APPROPRIATIONS           | \$3,472,063          | \$3,516,907         | \$4,008,898         | \$4,036,401         | \$3,955,731         | \$3,955,731         |
| REVENUE                  | (\$553,569)          | (\$490,532)         | (\$924,358)         | (\$594,190)         | (\$690,285)         | (\$690,285)         |
| <b>TOTAL COUNTY COST</b> | <b>\$ 2,918,495</b>  | <b>\$3,026,375</b>  | <b>\$3,084,540</b>  | <b>\$3,442,211</b>  | <b>\$3,265,446</b>  | <b>\$3,265,446</b>  |
| PUBLIC DEFENDER          |                      |                     |                     |                     |                     |                     |
| APPROPRIATIONS           | \$1,568,552          | \$1,758,993         | \$2,268,491         | \$1,885,739         | \$2,108,769         | \$2,108,769         |
| REVENUE                  | (\$1,602,787)        | (\$703,232)         | (\$1,212,730)       | (\$1,800,886)       | (\$795,845)         | (\$795,845)         |
| <b>TOTAL COUNTY COST</b> | <b>(\$ 34,235)</b>   | <b>\$1,055,761</b>  | <b>\$1,055,761</b>  | <b>\$84,852</b>     | <b>\$1,312,924</b>  | <b>\$1,312,924</b>  |
| PUBLIC HEALTH            |                      |                     |                     |                     |                     |                     |
| APPROPRIATIONS           | \$8,727,804          | \$9,508,076         | \$9,801,901         | \$9,977,171         | \$10,129,111        | \$10,129,111        |
| REVENUE                  | (\$4,769,155)        | (\$4,789,703)       | (\$5,083,528)       | (\$5,372,525)       | (\$4,820,915)       | (\$4,820,915)       |
| <b>TOTAL COUNTY COST</b> | <b>\$ 3,958,648</b>  | <b>\$4,718,373</b>  | <b>\$4,718,373</b>  | <b>\$4,604,647</b>  | <b>\$5,308,196</b>  | <b>\$5,308,196</b>  |
| REAL PROPERTY            |                      |                     |                     |                     |                     |                     |
| APPROPRIATIONS           | \$1,040,243          | \$1,098,683         | \$1,114,683         | \$1,214,497         | \$1,279,579         | \$1,279,579         |
| REVENUE                  | (\$489,713)          | (\$486,793)         | (\$486,793)         | (\$498,128)         | (\$497,650)         | (\$497,650)         |
| <b>TOTAL COUNTY COST</b> | <b>\$ 550,530</b>    | <b>\$611,889</b>    | <b>\$627,889</b>    | <b>\$716,369</b>    | <b>\$781,929</b>    | <b>\$781,929</b>    |
| SHERIFF                  |                      |                     |                     |                     |                     |                     |
| APPROPRIATIONS           | \$16,775,316         | \$16,263,091        | \$23,613,562        | \$23,575,143        | \$17,853,703        | \$17,853,703        |
| REVENUE                  | (\$2,416,626)        | (\$1,670,843)       | (\$8,414,537)       | (\$8,436,103)       | (\$1,734,761)       | (\$1,734,761)       |
| <b>TOTAL COUNTY COST</b> | <b>\$ 14,358,690</b> | <b>\$14,592,248</b> | <b>\$15,199,025</b> | <b>\$15,139,040</b> | <b>\$16,118,942</b> | <b>\$16,118,942</b> |



|                          | 2024 Actual             | 2025 Adopted          | 2025 Modified         | 2025 Projected         | 2026 Tentative        | 2026 Adopted          |
|--------------------------|-------------------------|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|
| SOCIAL SERVICES          |                         |                       |                       |                        |                       |                       |
| APPROPRIATIONS           | \$80,558,396            | \$82,837,465          | \$86,291,220          | \$85,517,920           | \$87,886,029          | \$87,886,029          |
| REVENUE                  | (\$40,209,468)          | (\$40,695,165)        | (\$43,220,680)        | (\$43,418,171)         | (\$43,798,664)        | (\$43,798,664)        |
| <b>TOTAL COUNTY COST</b> | <b>\$ 40,348,927</b>    | <b>\$42,142,301</b>   | <b>\$43,070,541</b>   | <b>\$42,099,749</b>    | <b>\$44,087,366</b>   | <b>\$44,087,366</b>   |
| SOLID WASTE              |                         |                       |                       |                        |                       |                       |
| APPROPRIATIONS           | \$5,312,000             | \$6,023,279           | \$6,587,243           | \$6,354,199            | \$6,256,593           | \$6,256,593           |
| REVENUE                  | (\$5,516,118)           | (\$6,023,279)         | (\$6,023,279)         | (\$5,576,830)          | (\$6,256,593)         | (\$6,256,593)         |
| <b>TOTAL COUNTY COST</b> | <b>(\$ 204,118)</b>     | <b>\$0</b>            | <b>\$563,964</b>      | <b>\$777,368</b>       | <b>\$0</b>            | <b>\$0</b>            |
| TREASURER                |                         |                       |                       |                        |                       |                       |
| APPROPRIATIONS           | \$104,385,014           | \$96,803,355          | \$112,181,083         | \$111,984,240          | \$109,743,743         | \$109,743,743         |
| REVENUE                  | (\$205,272,726)         | (\$142,953,470)       | (\$209,198,964)       | (\$213,569,627)        | (\$150,421,346)       | (\$150,691,818)       |
| <b>TOTAL COUNTY COST</b> | <b>(\$ 100,887,713)</b> | <b>(\$46,150,115)</b> | <b>(\$97,017,880)</b> | <b>(\$101,585,387)</b> | <b>(\$40,677,603)</b> | <b>(\$40,948,075)</b> |
| VETERANS SERVICES        |                         |                       |                       |                        |                       |                       |
| APPROPRIATIONS           | \$168,088               | \$170,485             | \$170,485             | \$185,014              | \$194,705             | \$194,705             |
| REVENUE                  | (\$25,000)              | (\$25,000)            | (\$25,000)            | (\$25,000)             | (\$25,000)            | (\$25,000)            |
| <b>TOTAL COUNTY COST</b> | <b>\$ 143,088</b>       | <b>\$145,485</b>      | <b>\$145,485</b>      | <b>\$160,014</b>       | <b>\$169,705</b>      | <b>\$169,705</b>      |
| WEIGHTS & MEASURES       |                         |                       |                       |                        |                       |                       |
| APPROPRIATIONS           | \$188,931               | \$193,852             | \$193,852             | \$202,679              | \$210,662             | \$210,662             |
| REVENUE                  | (\$115,349)             | (\$94,500)            | (\$94,500)            | (\$109,004)            | (\$92,000)            | (\$92,000)            |
| <b>TOTAL COUNTY COST</b> | <b>\$ 73,583</b>        | <b>\$99,352</b>       | <b>\$99,352</b>       | <b>\$93,675</b>        | <b>\$118,662</b>      | <b>\$118,662</b>      |
| YOUTH BUREAU             |                         |                       |                       |                        |                       |                       |
| APPROPRIATIONS           | \$369,608               | \$365,062             | \$368,729             | \$374,469              | \$427,440             | \$427,440             |
| REVENUE                  | (\$207,358)             | (\$183,062)           | (\$186,729)           | (\$186,729)            | (\$252,365)           | (\$252,365)           |
| <b>TOTAL COUNTY COST</b> | <b>\$ 162,250</b>       | <b>\$182,000</b>      | <b>\$182,000</b>      | <b>\$187,740</b>       | <b>\$175,075</b>      | <b>\$175,075</b>      |
| <b>TOTAL COUNTY COST</b> | <b>(\$5,497,128)</b>    | <b>\$56,845,494</b>   | <b>\$18,155,474</b>   | <b>\$5,207,996</b>     | <b>\$62,909,200</b>   | <b>\$62,307,098</b>   |



# Schedules

## SCHEDULE 1

### ESTIMATED GENERAL FUND CASH SURPLUS AT END OF PRESENT FISCAL YEAR

Estimated general fund cash balance as of December 31, 2025: \$25,044,401

Estimated general fund cash surplus appropriated by the Governing Board: \$-0-

## SCHEDULE 2

### STATEMENT OF DEBT AS OF DECEMBER 31, 2025

St. Lawrence County has \$19,330,000 in long-term debt.

## SCHEDULE 3

### STATEMENT REGARDING RESERVE FOR WORKERS COMPENSATION

St. Lawrence County will have a reserve of \$ -0- and a fund balance of -\$3,388,315 as of January 1, 2026.

## SCHEDULE 4

### STATEMENT REGARDING RESERVE FOR LIABILITY AND CASUALTY INSURANCE

St. Lawrence County will have a reserve of \$-0- and a fund balance of \$2,564,500 as of January 1, 2026.

## SCHEDULE 5

### STATEMENT CONCERNING TAX RESERVE FOR UNCOLLECTIBLE TAXES

St. Lawrence County has a sufficient reserve for uncollectible taxes.

## SCHEDULE 6

### 2026 CAPITAL PROJECTS PROGRAM

| PROJECTS                                                                                                                                                                                         | AMOUNT             |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| County Route 22 over Sawyer Creek, BIN 3340950<br>Engineering & Design: HM651204 430ED 2322 - \$ 135,000<br>Sub-Contractor: HM651204 465CO 2322 - \$1,680,000                                    | \$1,815,000        |
| County Route 34 over Trout Brook, BIN 3341630<br>Engineering & Design: HM651204 430ED 2334 - \$ 135,000<br>Sub-Contractor: HM651204 465CO 2334 - \$1,460,000                                     | \$1,595,000        |
| County Route 49 over East Branch St. Regis River, BIN 3341940<br>NYS DOT ROW<br>Engineering & Design: HM651204 430ED 2503 - \$371,000<br>Miscellaneous Expenses: HM651204 49900 2503 - \$ 10,000 | \$ 381,000         |
| County Route 36 over Grasse River, BIN 3342040<br>NYS DOT ROW<br>Engineering & Design: HM651204 430ED 2504 - \$212,122<br>Miscellaneous Expenses: HM651204 49900 2504 - \$ 10,000                | \$ 222,122         |
| County Route 14 over Line Creek, BIN<br>Engineering & Design: HM651204 430ED 2614 - \$190,000<br>Sub-Contractor: HM651204 465CO 2614 - \$500,000                                                 | \$ 690,000         |
| <b>TOTAL</b>                                                                                                                                                                                     | <b>\$4,703,122</b> |



# Exemptions and PILOT Payments

**Equalized Total Assessed  
Value**

**13,379,245,770.  
00**

| <b>Exemption<br/>Code</b> | <b>Exemption Name</b>              | <b>Statutory Authority</b> | <b>Number of<br/>Exemptions</b> | <b>Total Equalized<br/>Value of<br/>Exemptions</b> | <b>Percent of<br/>Value<br/>Exempted</b> |
|---------------------------|------------------------------------|----------------------------|---------------------------------|----------------------------------------------------|------------------------------------------|
| 12100                     | NYS-GENERALLY                      | RPTL404(1)                 | 308                             | 592,226,562                                        | 4.43                                     |
| 12350                     | PUBLIC AUTHORITY - STATE           | RPTL412                    | 2                               | 150,000                                            | 0.00                                     |
| 12360                     | NYS ENVIRON'L FACILITIES CORP      | RPTL412                    | 181                             | 1,082,224,982                                      | 8.09                                     |
| 13100                     | CO-GENERALLY                       | RPTL406(1)                 | 39                              | 78,360,396                                         | 0.59                                     |
| 13350                     | CITY-GENERALLY                     | RPTL406(1)                 | 63                              | 30,906,247                                         | 0.23                                     |
| 13500                     | TOWN-GENERALLY                     | RPTL406(1)                 | 553                             | 176,702,372                                        | 1.32                                     |
| 13510                     | TOWN-CEMETERYLAND                  | RPTL446                    | 54                              | 597,657                                            | 0.00                                     |
| 13570                     | TOWN O/S LIMITS - SPECIFIED USES   | RPTL406(2)                 | 1                               | 156,250                                            | 0.00                                     |
| 13650                     | VG-GENERALLY                       | RPTL406(1)                 | 228                             | 76,116,265                                         | 0.57                                     |
| 13660                     | VG- CEMETERYLAND                   | RPTL446                    | 5                               | 120,943                                            | 0.00                                     |
| 13730                     | VG O/S LIMITS - SPECIFIED USES     | RPTL406(2)                 | 3                               | 5,435,895                                          | 0.04                                     |
| 13740                     | VG O/S LIMITS - SEWER OR WATER     | RPTL406(3)                 | 18                              | 21,470,438                                         | 0.16                                     |
| 13800                     | SCHOOL DISTRICT                    | RPTL408                    | 31                              | 157,614,938                                        | 1.18                                     |
| 13850                     | BOCES                              | RPTL408                    | 8                               | 21,603,931                                         | 0.16                                     |
| 13870                     | SPEC DIST USED FOR PURPOSE ESTAB   | RPTL410                    | 4                               | 1,903,677                                          | 0.01                                     |
| 14100                     | USA-GENERALLY                      | RPTL400(1)                 | 31                              | 593,186,336                                        | 4.43                                     |
| 14110                     | USA - SPECIFIED USES               | STATEL54                   | 3                               | 418,333                                            | 0.00                                     |
| 18020                     | MUNICIPAL INDUSTRIAL DEV AGENCY    | RPTL412-a                  | 62                              | 142,311,511                                        | 1.06                                     |
| 18080                     | MUN HSNG AUTH-FEDERAL/MUN AIDED    | PUBHSNGL52(3)&(5)          | 9                               | 27,889,028                                         | 0.21                                     |
| 18100                     | HOUSING:OWNER-MUNICIPALITY         | PHFIL 36-a(2)              | 10                              | 38,432,780                                         | 0.29                                     |
| 21600                     | RES OF CLERGY - RELIG CORP OWNER   | RPTL462                    | 25                              | 6,593,831                                          | 0.05                                     |
| 25110                     | NONPROF CORP-RELIG(CONSTPROT)      | RPTL420-a                  | 277                             | 95,836,605                                         | 0.72                                     |
| 25120                     | NONPROF CORP-EDUCL(CONSTPROT)      | RPTL420-a                  | 199                             | 705,689,933                                        | 5.27                                     |
| 25130                     | NONPROF CORP-CHAR(CONSTPROT)       | RPTL420-a                  | 33                              | 24,272,280                                         | 0.18                                     |
| 25210                     | NONPROF CORP-HOSPITAL              | RPTL420-a                  | 47                              | 174,107,288                                        | 1.30                                     |
| 25230                     | NONPROF CORP-MORAL/MENTAL IMP      | RPTL420-a                  | 27                              | 8,728,636                                          | 0.07                                     |
| 25300                     | NONPROF CORP-SPECIFIED USES        | RPTL420-b                  | 132                             | 51,940,165                                         | 0.39                                     |
| 25400                     | FRATERNAL ORGANIZATION             | RPTL428                    | 11                              | 1,886,122                                          | 0.01                                     |
| 26050                     | AGRICULTURAL SOCIETY               | RPTL450                    | 3                               | 223,350                                            | 0.00                                     |
| 26100                     | VETERANS ORGANIZATION              | RPTL452                    | 17                              | 2,671,188                                          | 0.02                                     |
| 26250                     | HISTORICAL SOCIETY                 | RPTL444                    | 15                              | 3,204,087                                          | 0.02                                     |
| 26400                     | INC VOLUNTEER FIRE COOR DEPT       | RPTL464(2)                 | 63                              | 12,393,826                                         | 0.09                                     |
| 27350                     | PRIVATELY OWNED CEMETERY LAND      | RPTL446                    | 163                             | 7,286,528                                          | 0.05                                     |
| 28110                     | NOT-FOR-PROFIT HOUSING COMPANY     | RPTL422                    | 22                              | 43,183,253                                         | 0.32                                     |
| 28120                     | NOT-FOR-PROFIT HOUSING CO          | RPTL422                    | 6                               | 3,807,767                                          | 0.03                                     |
| 28520                     | NOT-FOR-PROFIT NURSING HOME CO     | RPTL422                    | 5                               | 16,171,562                                         | 0.12                                     |
| 28540                     | NOT-FOR-PROFIT HOUS CO-HOSTELS     | RPTL422                    | 4                               | 2,273,293                                          | 0.02                                     |
| 28550                     | NOT-FOR-PROFIT HOUS CO-SR CITS CTR | RPTL422                    | 1                               | 1,217,500                                          | 0.01                                     |
| 32252                     | NYS OWNED REFORESTATION LAND       | RPTL534                    | 449                             | 41,414,034                                         | 0.31                                     |
| 33201                     | TAX SALE-COUNTY OWNED              | RPTL406(5)                 | 3                               | 203,333                                            | 0.00                                     |
| 33302                     | COUNTY OWNED REFORESTED LAND       | RPTL406(6)                 | 47                              | 2,921,356                                          | 0.02                                     |



|       |                                  |            |       |            |      |
|-------|----------------------------------|------------|-------|------------|------|
| 33401 | TAX SALE-CITY OWNED              | RPTL406(5) | 4     | 111,237    | 0.00 |
| 41101 | VETS EX BASED ON ELIGIBLE FUNDS  | RPTL458(1) | 18    | 743,794    | 0.01 |
| 41111 | VET PRORATA: FULL VALUE ASSMT    | RPTL458(5) | 30    | 1,354,051  | 0.01 |
| 41112 | VET PRORATA: FULL VALUE ASSMT    | RPTL458(5) | 137   | 9,256,521  | 0.07 |
| 41120 | ALT VET EX-WAR PERIOD-NON-COMBAT | RPTL458-a  | 129   | 1,461,214  | 0.01 |
| 41121 | ALT VET EX-WAR PERIOD-NON-COMBAT | RPTL458-a  | 1,218 | 13,893,316 | 0.10 |
| 41122 | ALT VET EX-WAR PERIOD-NON-COMBAT | RPTL458-a  | 460   | 5,180,943  | 0.04 |
| 41130 | ALT VET EX-WAR PERIOD-COMBAT     | RPTL458-a  | 177   | 3,481,508  | 0.03 |
| 41131 | ALT VET EX-WAR PERIOD-COMBAT     | RPTL458-a  | 993   | 18,973,706 | 0.14 |
| 41132 | ALT VET EX-WAR PERIOD-COMBAT     | RPTL458-a  | 372   | 6,918,814  | 0.05 |
| 41140 | ALT VET EX-WAR PERIOD-DISABILITY | RPTL458-a  | 109   | 3,618,194  | 0.03 |
| 41141 | ALT VET EX-WAR PERIOD-DISABILITY | RPTL458-a  | 707   | 22,244,985 | 0.17 |
| 41142 | ALT VET EX-WAR PERIOD-DISABILITY | RPTL458-a  | 222   | 6,494,549  | 0.05 |
| 41150 | COLD WAR VETERANS (10%)          | RPTL458-b  | 1     | 6,426      | 0.00 |
| 41160 | COLD WAR VETERANS (15%)          | RPTL458-b  | 2     | 15,646     | 0.00 |
| 41161 | COLD WAR VETERANS (15%)          | RPTL458-b  | 204   | 2,405,825  | 0.02 |
| 41162 | COLD WAR VETERANS (15%)          | RPTL458-b  | 158   | 1,779,853  | 0.01 |

**Equalized Total Assessed Value**                      **13,379,245,770.00**

| <b>Exemption Code</b> | <b>Exemption Name</b>                | <b>Statutory Authority</b> | <b>Number of Exemptions</b> | <b>Total Equalized Value of Exemptions</b> | <b>Percent of Value Exempted</b> |
|-----------------------|--------------------------------------|----------------------------|-----------------------------|--------------------------------------------|----------------------------------|
| 41170                 | COLD WAR VETERANS (DISABLED)         | RPTL458-b                  | 1                           | 13,671                                     | 0.00                             |
| 41171                 | COLD WAR VETERANS (DISABLED)         | RPTL458-b                  | 41                          | 1,138,742                                  | 0.01                             |
| 41172                 | COLD WAR VETERANS (DISABLED)         | RPTL458-b                  | 17                          | 366,242                                    | 0.00                             |
| 41300                 | PARAPLEGIC VETS                      | RPTL458(3)                 | 5                           | 1,347,802                                  | 0.01                             |
| 41400                 | CLERGY                               | RPTL460                    | 18                          | 146,542                                    | 0.00                             |
| 41690                 | VOLUNTEER FIREFIGHTERS AND AMBULANCE | RPTL466-c,d,e,f,g,h&i      | 79                          | 237,000                                    | 0.00                             |
| 41691                 | VOLUNTEER FIREFIGHTERS AND AMBULANCE | RPTL466-c,d,e,f,g,h&i      | 65                          | 193,139                                    | 0.00                             |
| 41692                 | VOLUNTEER FIREFIGHTERS AND AMBULANCE | RPTL466-c,d,e,f,g,h&i      | 7                           | 21,000                                     | 0.00                             |
| 41695                 | VOLUNTEER FIREFIGHTERS AND AMBULANCE | RPTL466-c,d,e,f,g,h&i      | 2                           | 6,000                                      | 0.00                             |
| 41700                 | AGRICULTURAL BUILDING                | RPTL483                    | 249                         | 20,682,060                                 | 0.15                             |
| 41720                 | AGRICULTURAL DISTRICT                | AG-MKTSL305                | 1,413                       | 47,807,798                                 | 0.36                             |
| 41730                 | AGRIC LAND-INDIV NOT IN AG DIST      | AGMKTS L306                | 109                         | 2,417,523                                  | 0.02                             |
| 41800                 | PERSONS AGE 65 OR OVER               | RPTL467                    | 78                          | 3,416,563                                  | 0.03                             |
| 41801                 | PERSONS AGE 65 OR OVER               | RPTL467                    | 58                          | 1,993,250                                  | 0.01                             |
| 41802                 | PERSONS AGE 65 OR OVER               | RPTL467                    | 193                         | 5,497,548                                  | 0.04                             |
| 41805                 | PERSONS AGE 65 OR OVER               | RPTL467                    | 33                          | 1,365,434                                  | 0.01                             |
| 41900                 | PHYSICALLY DISABLED                  | RPTL459                    | 3                           | 98,678                                     | 0.00                             |
| 41901                 | PHYSICALLY DISABLED                  | RPTL459                    | 3                           | 376,431                                    | 0.00                             |
| 41930                 | DISABILITIES AND LIMITED INCOMES     | RPTL459-c                  | 1                           | 75,000                                     | 0.00                             |
| 41931                 | DISABILITIES AND LIMITED INCOMES     | RPTL459-c                  | 17                          | 418,306                                    | 0.00                             |
| 41932                 | DISABILITIES AND LIMITED INCOMES     | RPTL459-c                  | 62                          | 1,384,668                                  | 0.01                             |
| 42100                 | SILOS,MANURE STORAGE TANKS,          | RPTL483-a                  | 532                         | 7,964,214                                  | 0.06                             |





|                                                                                                                                                                              |                                           |                            |               |                      |              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|----------------------------|---------------|----------------------|--------------|
| 42120                                                                                                                                                                        | TEMPORARY GREENHOUSES                     | RPTL483-c                  | 9             | 157,803              | 0.00         |
| 42140                                                                                                                                                                        | Anaerobic DigestionFacilities             | RPTL483-e                  | 4             | 23,096,705           | 0.17         |
| 44210                                                                                                                                                                        | HOME IMPROVEMENTS                         | RPTL421-f                  | 6             | 234,400              | 0.00         |
| 44211                                                                                                                                                                        | HOME IMPROVEMENTS                         | RPTL421-f                  | 30            | 1,007,428            | 0.01         |
| 44212                                                                                                                                                                        | HOME IMPROVEMENTS                         | RPTL421-f                  | 56            | 453,019              | 0.00         |
| 47100                                                                                                                                                                        | MassTelecommCeiling                       | RPTLS499-qqqq              | 163           | 10,555,519           | 0.08         |
| 47200                                                                                                                                                                        | RAILROAD-PARTIALLY EXEMPT                 | RPTL489-d&dd               | 22            | 14,732,481           | 0.11         |
| 47450                                                                                                                                                                        | FOREST/REF LAND-FISHER ACT                | RPTL480                    | 99            | 25,028,034           | 0.19         |
| 47460                                                                                                                                                                        | FOREST LAND CERTD AFTER 8/74              | RPTL480-a                  | 273           | 62,923,506           | 0.47         |
| 47610                                                                                                                                                                        | BUSINESS INVESTMENT PROPERTY POST<br>8/5/ | RPTL485-b                  | 42            | 7,729,143            | 0.06         |
| 47611                                                                                                                                                                        | BUSINESS INVESTMENT PROPERTY POS<br>T8/5/ | RPTL485-b                  | 8             | 243,220              | 0.00         |
| 47612                                                                                                                                                                        | BUSINESS INVESTMENT PROPERTY POST<br>8/5/ | RPTL485-b                  | 13            | 893,749              | 0.01         |
| 47615                                                                                                                                                                        | BUSINESS INVESTMENT PROPERTY POST<br>8/5/ | RPTL485-b                  | 3             | 83,620               | 0.00         |
| 49500                                                                                                                                                                        | SOLAR OR WIND ENERGY SYSTEM               | RPTL487                    | 270           | 11,714,355           | 0.09         |
| 49501                                                                                                                                                                        | SOLAR O RWIND ENERGY SYSTEM               | RPTL487                    | 11            | 350,173              | 0.00         |
| 49502                                                                                                                                                                        | SOLAR OR WIND ENERGY SYSTEM               | RPTL487                    | 1             | 2,300,000            | 0.02         |
| 49530                                                                                                                                                                        | INDUSTRIAL WASTE TREATMENT FAC            | RPTL477                    | 3             | 30,074,637           | 0.22         |
| 49560                                                                                                                                                                        | SYSTEM CODE                               | STATUTORY AUTH NO DEFINED  | 1             | 1,226,804            | 0.01         |
| 50000                                                                                                                                                                        | SYSTEM CODE                               | STATUTORY AUTH NOT DEFINED | 47            | 32,668,026           | 0.24         |
| 50001                                                                                                                                                                        | SYSTEM CODE                               | STATUTORY AUTH NOT DEFINED | 20            | 6,442,309            | 0.05         |
| 50002                                                                                                                                                                        | SYSTEM CODE                               | STATUTORY AUTH NOT DEFINED | 10            | 6,500,942            | 0.05         |
| 50005                                                                                                                                                                        | SYSTEM CODE                               | STATUTORY AUTH NOT DEFINED | 11            |                      | 0.01         |
|                                                                                                                                                                              |                                           |                            |               | 950,608              |              |
| <b>Total Exemptions Exclusive of</b>                                                                                                                                         |                                           |                            |               |                      |              |
| <b>System Exemptions:</b>                                                                                                                                                    |                                           |                            |               | <b>4,641,567,267</b> |              |
|                                                                                                                                                                              |                                           |                            | <b>12,103</b> |                      | <b>34.69</b> |
| <b>Total System Exemptions:</b>                                                                                                                                              |                                           |                            |               | <b>46,561,885</b>    |              |
|                                                                                                                                                                              |                                           |                            |               |                      | <b>0.35</b>  |
| <b>Totals:</b>                                                                                                                                                               |                                           |                            | <b>12,191</b> |                      |              |
|                                                                                                                                                                              |                                           |                            |               | <b>4,688,129,152</b> |              |
|                                                                                                                                                                              |                                           |                            |               |                      | <b>35.04</b> |
| <b>Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments ____</b> |                                           |                            |               |                      |              |
| <b>Amount,if any, attributable to payments in lieu of taxes: ____</b>                                                                                                        |                                           |                            |               |                      |              |





**RP-495 PILOT (9/08)**  
**LOCAL GOVERNMENT EXEMPTION IMPACT REPORT**

(for local use only -- not to be filed with NYS Department of Taxation & Finance - Office of Real Property Tax Services)

**Date:** 7/31/2025

**Taxing Jurisdiction:** ST. LAWRENCE COUNTY

**Fiscal Year Beginning:** 2026

**Total equalized value in taxing jurisdiction:** \$330,350,028.00

| Exemption Code<br>(Column A) | Exemption Description<br>(Column B) | Statutory Authority<br>(Column C) | Number of Exemptions<br>(Column D) | Payments in Lieu of Taxes (PILOTs)<br>(Column E) |
|------------------------------|-------------------------------------|-----------------------------------|------------------------------------|--------------------------------------------------|
| 12360                        | NYS ENVIRONMENTAL FACILITIES CORP   | RPTL 412                          | 3                                  | \$400.00                                         |
|                              |                                     |                                   |                                    |                                                  |
| 13500                        | TOWN GENERALLY                      | RPTL 406(1)                       | 12                                 | \$119,700.00                                     |
|                              |                                     |                                   |                                    |                                                  |
| 18020                        | MUNICIPAL INDUSTRIAL DEV AGENCY     | RPTL 412-a & RPTL 487             | 48                                 | \$341,760.00                                     |
|                              |                                     |                                   |                                    |                                                  |
| 18080                        | MUN HSNG AUTH FEDERAL/MUN AIDED     | PUR HSNG L 52 (3) & (5)           | 7                                  | \$14,840.00                                      |
|                              |                                     |                                   |                                    |                                                  |
| 18100                        | HOUSING: OWNER - MUNICIPALTY        | P H F I L 36-a(2)                 | 3                                  | \$8,885.00                                       |
|                              |                                     |                                   |                                    |                                                  |
| 25120                        | NONPROF ORGNZTN-EDUCATIONAL         | RPTL 420-a                        | 3                                  | \$1,500.00                                       |
|                              |                                     |                                   |                                    |                                                  |
| 25210                        | NON-PROF CORP-HOSPITAL              | RPTL 420-a                        | 11                                 | \$19,050.00                                      |
|                              |                                     |                                   |                                    |                                                  |
| 28110                        | NOT FOR PROFIT HOUSING COMPANY      | RPTL 422                          | 6                                  | \$7,920.00                                       |
|                              |                                     |                                   |                                    |                                                  |
| 50002                        | COUNTY GENERAL                      | RPTL 487                          | 1                                  | \$5,200.00                                       |
|                              |                                     |                                   |                                    |                                                  |
| <b>Totals</b>                |                                     |                                   | <b>94</b>                          | <b>\$519,255.00</b>                              |

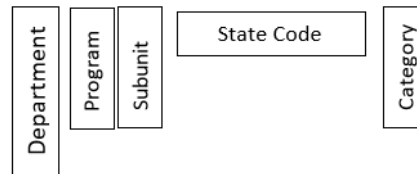
# Understanding Budget Department Detail & Account Structure

The St. Lawrence County budget process includes carefully budgeting and reviewing over 5,500 individual budget lines throughout departments to ensure an accurate and detailed process as possible. Each one of these accounts has a unique general ledger account code. However, these accounts are grouped together in many different ways, such as by Departments, Programs, Subunits (Programs within Programs), Organizations (Orgs), Uniform New York State Codes, Categories of Expenses and Revenue, Objects, and Projects. Each character of an account code has meaning and understanding the basics of their meanings will help the reader understand the details within the budget and budgetary authority.

An Organizational Code (Org) is a group of accounts within a Department, within a Program, within a Subunit that share the same State Code and Category (Personnel, Equipment, Contractual, Revenue, Debt Principal or Interest Payments, Employee Benefits, or Fund Transfers). The characters of an Org can be broken down like so:

## Organization Code (Org)

BL010104



### Breaking Down the Example Above:

| Character(s) | Meaning                                                                         |
|--------------|---------------------------------------------------------------------------------|
| B            | <b>Department:</b> County Administrator                                         |
| L            | <b>Program:</b> Board of Legislators                                            |
| 0            | <b>Subunit:</b> Board of Legislators (Only Subunit within this Program Example) |
| 1010         | <b>Uniform State Code:</b> Legislative Board (Expenses Related to)              |
| 4            | <b>Category:</b> Contractual Expense                                            |

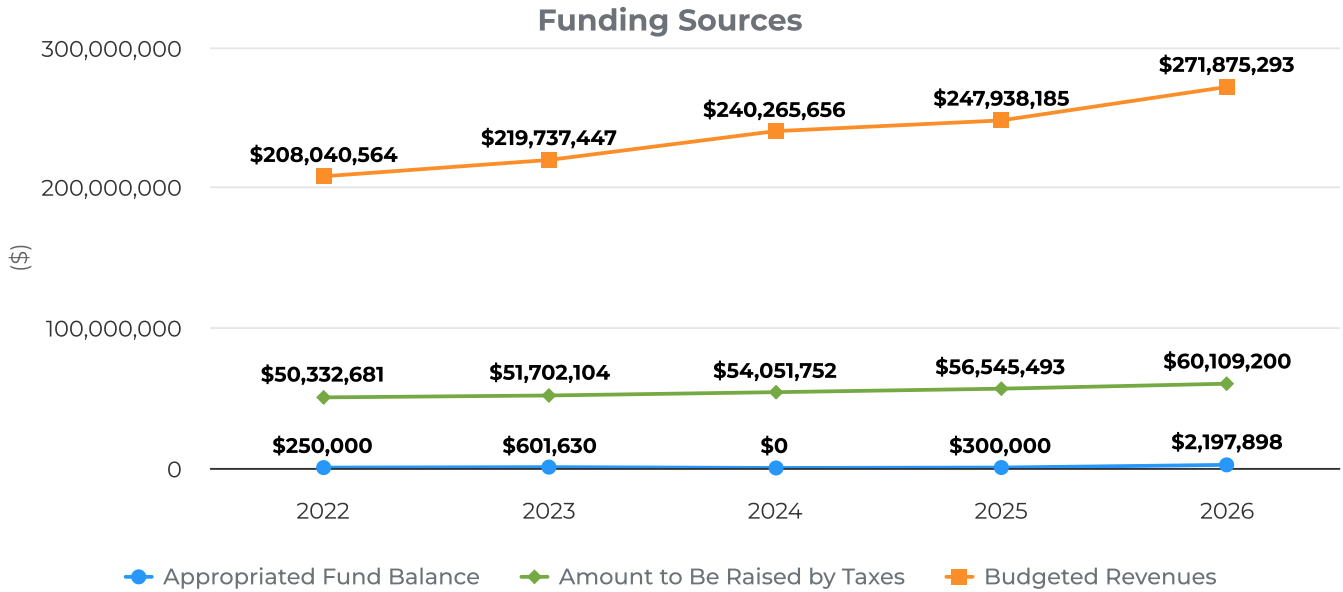
The Departmental Detail of the Budget Book is designed to better inform on cost of a Department, cost of each Program within a Department, cost of each Subunit within a Program, separate out Expenses and Revenues within Subunits, and the Org Total.



| Org and Account Title<br>(Contractuals)   | Cost of Department          |              |                              |                 |              |
|-------------------------------------------|-----------------------------|--------------|------------------------------|-----------------|--------------|
|                                           | Cost of Program             |              | Cost of Subunit              |                 |              |
|                                           | Total of Revenue in Subunit |              | Total of Expenses in Subunit |                 |              |
|                                           | 2021 Actual                 | 2022 Adopted | 2022 Modified                | 2022 Projection | 2023 Adopted |
| COUNTY ADMINISTRATOR                      | 6,958,360                   | 7,800,699    | 7,444,455                    | 7,240,211       | 11,266,412   |
| (BG) BUILDINGS & GROUNDS                  | 2,426,873                   | 2,401,143    | 2,758,437                    | 2,628,474       | 2,496,360    |
| (BG0) BUILDINGS & GROUNDS                 | 2,162,378                   | 2,124,643    | 2,364,436                    | 2,230,324       | 2,127,787    |
| EXPENSE                                   | 3,080,601                   | 3,004,481    | 3,244,274                    | 3,180,294       | 3,040,698    |
| BG016201 - GOV SERVICES BUILDINGS SAL     | 1,393,156                   | 1,413,891    | 1,413,891                    | 1,331,094       | 1,419,016    |
| BG016202 - GOV SERVICES BUILDINGS EQ      | 39,877                      | 10,500       | 42,548                       | 42,542          | 0            |
| BG016204 - GOV SERVICES BUILDINGS CONT    | 830,656                     | 690,727      | 898,478                      | 917,295         | 823,217      |
| BG016208 - GOV SERVICES BUILDINGS FB      | 816,912                     | 889,363      | 889,363                      | 889,363         | 798,465      |
| REVENUE                                   | -918,223                    | -879,838     | -879,838                     | -949,971        | -912,911     |
| BG026835 - SELF INSURANCE RECOVERIES      | 0                           | 0            | 0                            | 0               | 0            |
| BG012895 - OTHER GENERAL DEPARTMENTAL INC | -560,006                    | -592,338     | -592,338                     | -591,471        | -555,411     |
| BG027015 - REFUNDS FOR PRIOR YR. EXPENDIT | -99                         | 0            | 0                            | 0               | 0            |
| BG024505 - COMMISSIONS                    | -6,893                      | -7,500       | -7,500                       | -8,500          | -7,500       |
| BG030895 - ST AID, OTHER AID              | -351,225                    | -280,000     | -280,000                     | -350,000        | -350,000     |
| (BGJ) BUILDINGS & GROUNDS JAIL            | 264,495                     | 276,500      | 394,000                      | 398,150         | 368,573      |
| EXPENSE                                   | 264,495                     | 276,500      | 394,000                      | 398,150         | 368,573      |
| BGJ16204 - GOV SERVICES BLD JAIL CONT     | 264,495                     | 276,500      | 394,000                      | 398,150         | 368,573      |



# Amounts to Be Raised by Taxes and Appropriated Fund Balance



## By Fund

| 2026                                                   |                              |                         |                                                 |                             |                                    |                                         |                                 |
|--------------------------------------------------------|------------------------------|-------------------------|-------------------------------------------------|-----------------------------|------------------------------------|-----------------------------------------|---------------------------------|
| <i>Summary of Budget by Funds</i>                      | <b>TOTAL<br/>(All Funds)</b> | <b>General<br/>Fund</b> | <b>Insurance<br/>Reserve<br/>Fund (L&amp;C)</b> | <b>County<br/>Road Fund</b> | <b>Road<br/>Machinery<br/>Fund</b> | <b>Self<br/>Insurance<br/>Fund (WC)</b> | <b>Solid<br/>Waste<br/>Fund</b> |
| APPROPRIATIONS                                         | 332,046,942                  | 278,564,232             | 1,086,265                                       | 35,267,118                  | 6,550,505                          | 4,322,229                               | 6,256,593                       |
| LESS ESTIMATED REVENUES                                | 269,739,844                  | 216,257,134             | 1,086,265                                       | 35,267,118                  | 6,550,505                          | 4,322,229                               | 6,256,593                       |
| <b>COUNTY COST:</b>                                    | 62,307,098                   | 62,307,098              | 0                                               | 0                           | 0                                  | 0                                       | 0                               |
| LESS: Appropriated Fund Balance                        | 2,197,898                    | 2,197,898               |                                                 |                             |                                    |                                         |                                 |
| <b>BALANCE TO BE RAISED BY REAL PROPERTY TAX LEVY:</b> | 60,109,200                   |                         |                                                 |                             |                                    |                                         |                                 |
| 2025                                                   |                              |                         |                                                 |                             |                                    |                                         |                                 |
| <i>Summary of Budget by Funds</i>                      | <b>TOTAL<br/>(All Funds)</b> | <b>General<br/>Fund</b> | <b>Insurance<br/>Reserve<br/>Fund (L&amp;C)</b> | <b>County<br/>Road Fund</b> | <b>Road<br/>Machinery<br/>Fund</b> | <b>Self<br/>Insurance<br/>Fund (WC)</b> | <b>Solid<br/>Waste<br/>Fund</b> |
| APPROPRIATIONS                                         | 302,648,229                  | 260,345,438             | 751,418                                         | 25,592,257                  | 6,019,801                          | 3,916,037                               | 6,023,279                       |
| LESS ESTIMATED REVENUES                                | 245,802,736                  | 203,499,944             | 751,418                                         | 25,592,257                  | 6,019,801                          | 3,916,037                               | 6,023,279                       |



|                                                        |                          |                     |                                         |                         |                            |                                 |                         |
|--------------------------------------------------------|--------------------------|---------------------|-----------------------------------------|-------------------------|----------------------------|---------------------------------|-------------------------|
| <b>COUNTY COST:</b>                                    | 56,845,494               | 56,845,494          | 0                                       | 0                       | 0                          | 0                               | 0                       |
| <i>LESS: Appropriated Fund Balance</i>                 | 300,000                  | 300,000             |                                         |                         |                            |                                 |                         |
| <i>BALANCE TO BE RAISED BY REAL PROPERTY TAX LEVY:</i> | 56,545,494               |                     |                                         |                         |                            |                                 |                         |
| <b>2024</b>                                            |                          |                     |                                         |                         |                            |                                 |                         |
| <b>Summary of Budget by Funds</b>                      | <b>TOTAL (All Funds)</b> | <b>General Fund</b> | <b>Insurance Reserve Fund (L&amp;C)</b> | <b>County Road Fund</b> | <b>Road Machinery Fund</b> | <b>Self Insurance Fund (WC)</b> | <b>Solid Waste Fund</b> |
| <i>APPROPRIATIONS</i>                                  | 294,317,408              | 247,763,587         | 567,062                                 | 31,489,056              | 4,827,918                  | 3,873,200                       | 5,796,585               |
| <i>LESS ESTIMATED REVENUES</i>                         | 240,265,656              | 193,711,835         | 567,062                                 | 31,489,056              | 4,827,918                  | 3,873,200                       | 5,796,585               |
| <b>COUNTY COST:</b>                                    | 54,051,752               | 54,051,752          | 0                                       | 0                       | 0                          | 0                               | 0                       |
| <i>LESS: Appropriated Fund Balance</i>                 | 0                        |                     |                                         |                         |                            |                                 |                         |
| <i>BALANCE TO BE RAISED BY REAL PROPERTY TAX LEVY:</i> | 54,051,752               |                     |                                         |                         |                            |                                 |                         |
| <b>2023</b>                                            |                          |                     |                                         |                         |                            |                                 |                         |
| <b>Summary of Budget by Funds</b>                      | <b>TOTAL (All Funds)</b> | <b>General Fund</b> | <b>Insurance Reserve Fund (L&amp;C)</b> | <b>County Road Fund</b> | <b>Road Machinery Fund</b> | <b>Self Insurance Fund (WC)</b> | <b>Solid Waste Fund</b> |
| <i>APPROPRIATIONS</i>                                  | 272,041,181              | 233,824,942         | 500,690                                 | 24,142,775              | 4,573,767                  | 3,494,176                       | 5,504,831               |
| <i>LESS ESTIMATED REVENUES</i>                         | 219,737,447              | 181,919,083         | 394,065                                 | 24,142,775              | 4,573,767                  | 3,494,176                       | 5,213,581               |
| <b>COUNTY COST:</b>                                    | 52,303,734               | 51,905,859          | 106,625                                 | 0                       | 0                          | 0                               | 291,250                 |
| <i>LESS: Appropriated Cash Surplus</i>                 | 601,630                  | 203,755             | 106,625                                 |                         |                            |                                 | 291,250                 |
| <i>BALANCE TO BE RAISED BY REAL PROPERTY TAX LEVY:</i> | 51,702,104               |                     |                                         |                         |                            |                                 |                         |



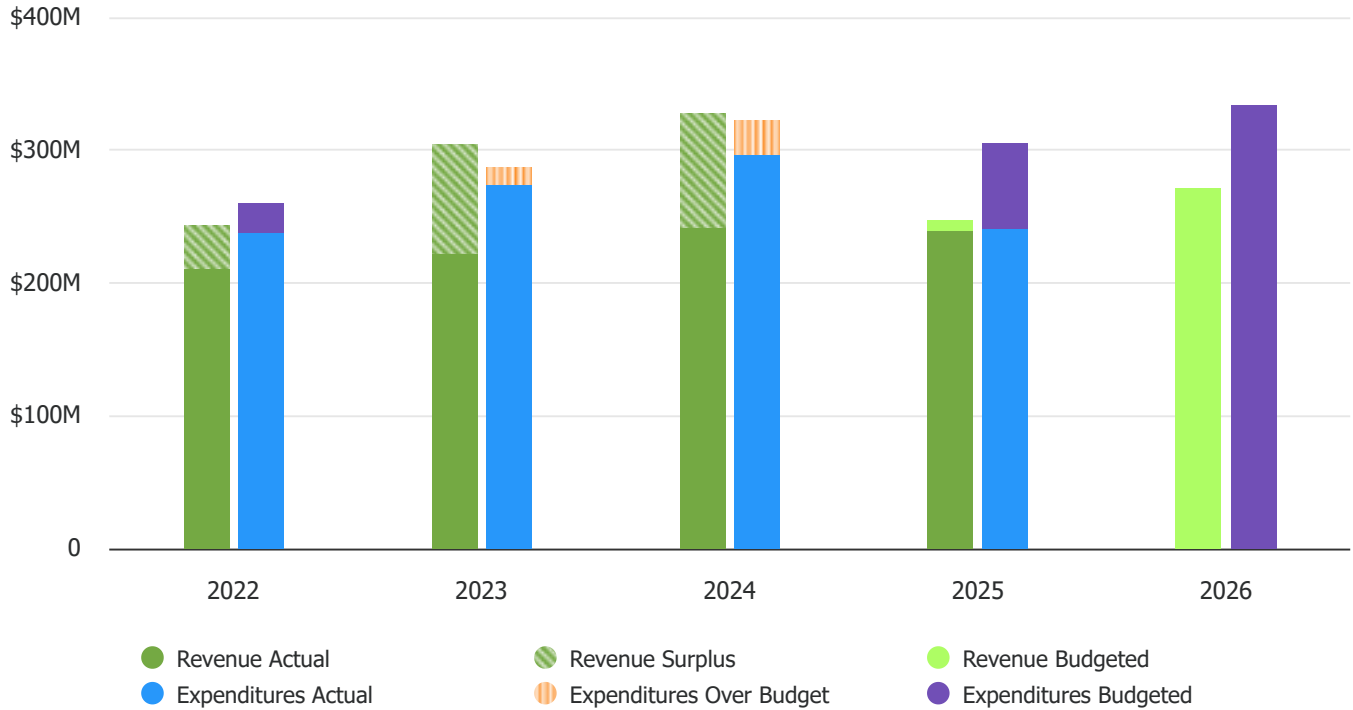
# FUND SUMMARIES



# All Funds

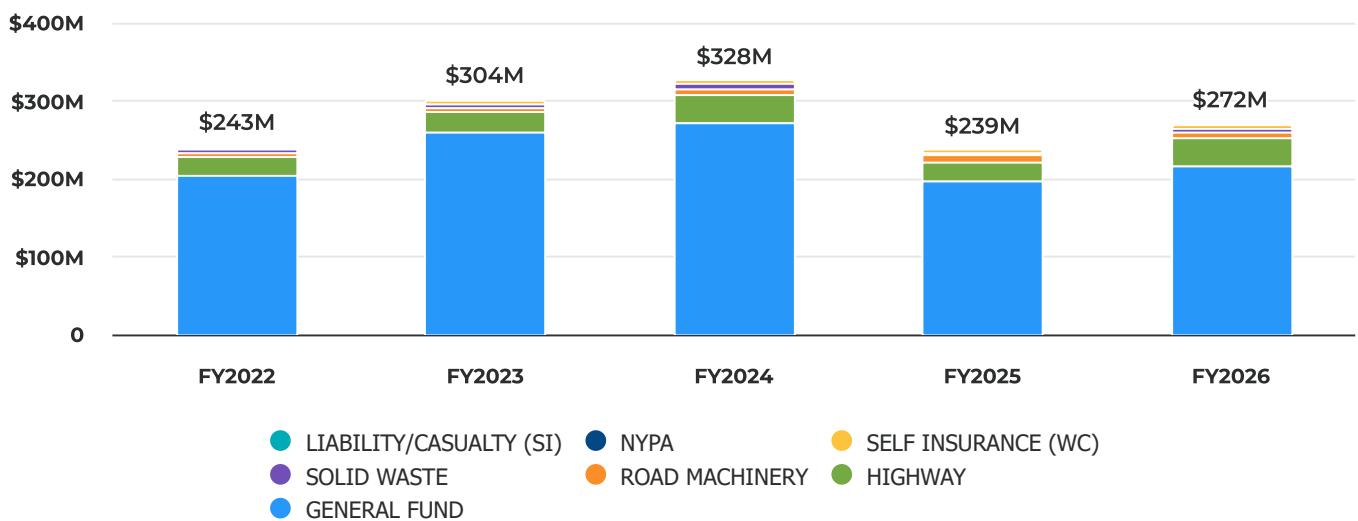
## Summary

### Revenues vs Appropriations Summary



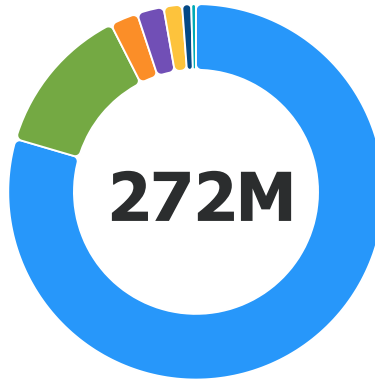
## Revenues by Fund

### Historical Revenue by Fund





## FY26 Revenues by Fund



|                           |                      |        |
|---------------------------|----------------------|--------|
| ● GENERAL FUND            | <b>\$216,257,134</b> | 79.54% |
| ● HIGHWAY                 | <b>\$35,267,118</b>  | 12.97% |
| ● ROAD MACHINERY          | <b>\$6,550,505</b>   | 2.41%  |
| ● SOLID WASTE             | <b>\$6,256,593</b>   | 2.30%  |
| ● SELF INSURANCE (WC)     | <b>\$4,322,229</b>   | 1.59%  |
| ● NYPA                    | <b>\$2,135,449</b>   | 0.79%  |
| ● LIABILITY/CASUALTY (SI) | <b>\$1,086,265</b>   | 0.40%  |

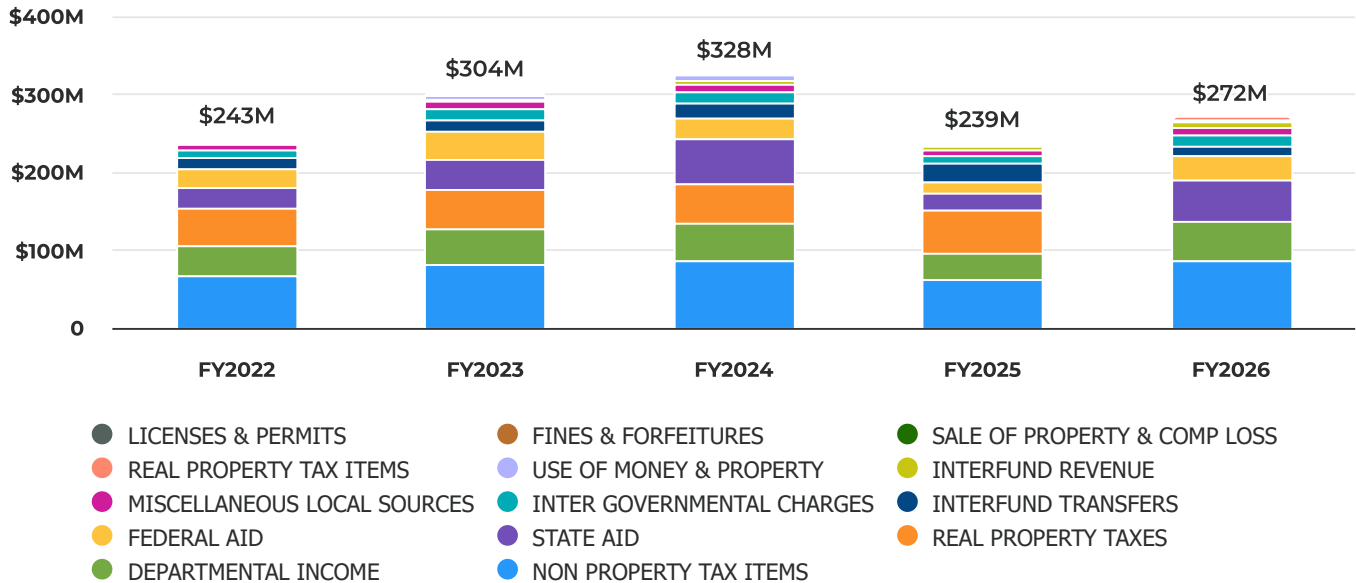
## Revenues by Fund

| Category                | 2025 Adopted Budget     | 2026 Adopted Budget     | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|-------------------------|-------------------------|-------------------------|--------------------------------------------------------------|
| GENERAL FUND            | \$203,499,943.94        | \$216,257,133.86        | 6.27%                                                        |
| HIGHWAY                 | \$25,592,257.00         | \$35,267,117.92         | 37.80%                                                       |
| ROAD MACHINERY          | \$6,019,801.00          | \$6,550,505.00          | 8.82%                                                        |
| SOLID WASTE             | \$6,023,279.00          | \$6,256,593.00          | 3.87%                                                        |
| SELF INSURANCE (WC)     | \$3,916,037.00          | \$4,322,229.00          | 10.37%                                                       |
| LIABILITY/CASUALTY (SI) | \$751,418.00            | \$1,086,265.00          | 44.56%                                                       |
| NYPA                    | \$2,135,449.00          | \$2,135,449.00          | -                                                            |
| <b>Total Revenues</b>   | <b>\$247,938,184.94</b> | <b>\$271,875,292.78</b> | <b>9.65%</b>                                                 |

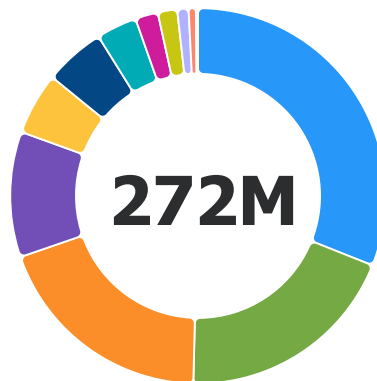


# Revenues by Function

## Historical Revenue by Function



## FY26 Revenues by Function



|                              |              |        |
|------------------------------|--------------|--------|
| NON PROPERTY TAX ITEMS       | \$84,355,216 | 31.03% |
| STATE AID                    | \$52,692,987 | 19.38% |
| DEPARTMENTAL INCOME          | \$52,520,601 | 19.32% |
| FEDERAL AID                  | \$29,373,924 | 10.80% |
| INTER GOVERNMENTAL CHARGES   | \$14,549,710 | 5.35%  |
| INTERFUND TRANSFERS          | \$14,238,864 | 5.24%  |
| MISCELLANEOUS LOCAL SOURCES  | \$9,468,291  | 3.48%  |
| INTERFUND REVENUE            | \$5,317,290  | 1.96%  |
| USE OF MONEY & PROPERTY      | \$4,537,272  | 1.67%  |
| REAL PROPERTY TAX ITEMS      | \$2,619,405  | 0.96%  |
| SALE OF PROPERTY & COMP LOSS | \$1,697,133  | 0.62%  |
| REAL PROPERTY TAXES          | \$372,000    | 0.14%  |
| FINES & FORFEITURES          | \$72,600     | 0.03%  |
| LICENSES & PERMITS           | \$60,000     | 0.02%  |



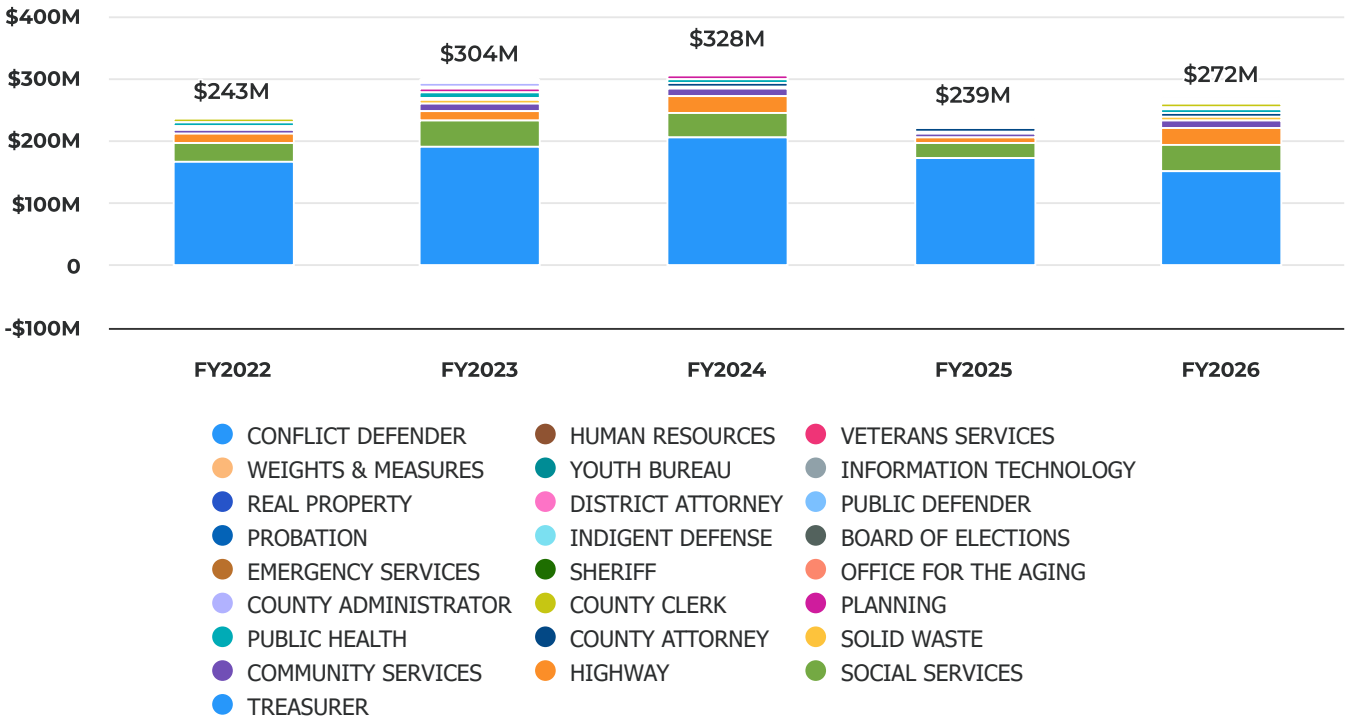
## Revenues by Function

| Category                        | 2025 Adopted Budget     | 2026 Adopted Budget     | FY 2025 Adopted Budget<br>vs. FY 2026 Budgeted (%<br>Change) |
|---------------------------------|-------------------------|-------------------------|--------------------------------------------------------------|
| REAL PROPERTY TAXES             | \$360,375.00            | \$372,000.00            | 3.23%                                                        |
| REAL PROPERTY TAX ITEMS         | \$2,423,310.00          | \$2,619,405.00          | 8.09%                                                        |
| NON PROPERTY TAX ITEMS          | \$79,675,060.00         | \$84,355,216.00         | 5.87%                                                        |
| DEPARTMENTAL INCOME             | \$50,165,355.81         | \$52,520,601.10         | 4.69%                                                        |
| INTER GOVERNMENTAL<br>CHARGES   | \$13,612,576.11         | \$14,549,709.54         | 6.88%                                                        |
| USE OF MONEY &<br>PROPERTY      | \$4,262,681.00          | \$4,537,272.00          | 6.44%                                                        |
| LICENSES & PERMITS              | \$52,500.00             | \$60,000.00             | 14.29%                                                       |
| FINES & FORFEITURES             | \$72,000.00             | \$72,600.00             | 0.83%                                                        |
| SALE OF PROPERTY &<br>COMP LOSS | \$2,668,802.82          | \$1,697,132.98          | -36.41%                                                      |
| MISCELLANEOUS LOCAL<br>SOURCES  | \$8,849,811.36          | \$9,468,291.00          | 6.99%                                                        |
| INTERFUND REVENUE               | \$4,420,708.00          | \$5,317,290.00          | 20.28%                                                       |
| STATE AID                       | \$44,218,996.20         | \$52,692,986.88         | 19.16%                                                       |
| FEDERAL AID                     | \$23,313,445.64         | \$29,373,924.30         | 26.00%                                                       |
| INTERFUND TRANSFERS             | \$13,842,563.00         | \$14,238,863.98         | 2.86%                                                        |
| <b>Total Revenues</b>           | <b>\$247,938,184.94</b> | <b>\$271,875,292.78</b> | <b>9.65%</b>                                                 |

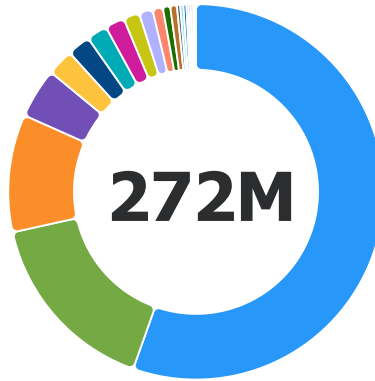


# Revenues by Department

Historical Revenue by Department



## FY26 Revenues by Department



|                        |               |        |
|------------------------|---------------|--------|
| TREASURER              | \$150,691,818 | 55.43% |
| SOCIAL SERVICES        | \$43,798,664  | 16.11% |
| HIGHWAY                | \$27,578,759  | 10.14% |
| COMMUNITY SERVICES     | \$11,651,001  | 4.29%  |
| SOLID WASTE            | \$6,256,593   | 2.30%  |
| COUNTY ATTORNEY        | \$5,408,544   | 1.99%  |
| PUBLIC HEALTH          | \$4,820,915   | 1.77%  |
| COUNTY CLERK           | \$4,551,545   | 1.67%  |
| PLANNING               | \$3,769,187   | 1.39%  |
| COUNTY ADMINISTRATOR   | \$3,188,632   | 1.17%  |
| OFFICE FOR THE AGING   | \$2,452,723   | 0.90%  |
| SHERIFF                | \$1,734,761   | 0.64%  |
| BOARD OF ELECTIONS     | \$1,522,625   | 0.56%  |
| PUBLIC DEFENDER        | \$795,845     | 0.29%  |
| INDIGENT DEFENSE       | \$719,427     | 0.26%  |
| PROBATION              | \$690,285     | 0.25%  |
| DISTRICT ATTORNEY      | \$545,930     | 0.20%  |
| INFORMATION TECHNOLOGY | \$529,928     | 0.19%  |
| REAL PROPERTY          | \$497,650     | 0.18%  |
| EMERGENCY SERVICES     | \$291,097     | 0.11%  |
| YOUTH BUREAU           | \$252,365     | 0.09%  |
| WEIGHTS & MEASURES     | \$92,000      | 0.03%  |
| VETERANS SERVICES      | \$25,000      | 0.01%  |
| HUMAN RESOURCES        | \$10,000      | 0.00%  |

## Revenues by Department

| Category             | 2025 Adopted Budget | 2026 Adopted Budget | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|----------------------|---------------------|---------------------|--------------------------------------------------------------|
| BOARD OF ELECTIONS   | \$1,303,049.06      | \$1,522,625.30      | 16.85%                                                       |
| COMMUNITY SERVICES   | \$10,689,020.11     | \$11,651,001.00     | 9.00%                                                        |
| COUNTY ADMINISTRATOR | \$2,731,386.06      | \$3,188,631.84      | 16.74%                                                       |
| COUNTY ATTORNEY      | \$4,667,505.00      | \$5,408,544.00      | 15.88%                                                       |
| COUNTY CLERK         | \$4,693,047.29      | \$4,551,545.00      | -3.02%                                                       |
| DISTRICT ATTORNEY    | \$480,881.00        | \$545,930.00        | 13.53%                                                       |
| EMERGENCY SERVICES   | \$187,655.46        | \$291,097.00        | 55.12%                                                       |
| HIGHWAY              | \$17,769,495.00     | \$27,578,758.94     | 55.20%                                                       |
| HUMAN RESOURCES      | \$14,400.00         | \$10,000.00         | -30.56%                                                      |
| INDIGENT DEFENSE     | \$989,086.00        | \$719,426.74        | -27.26%                                                      |

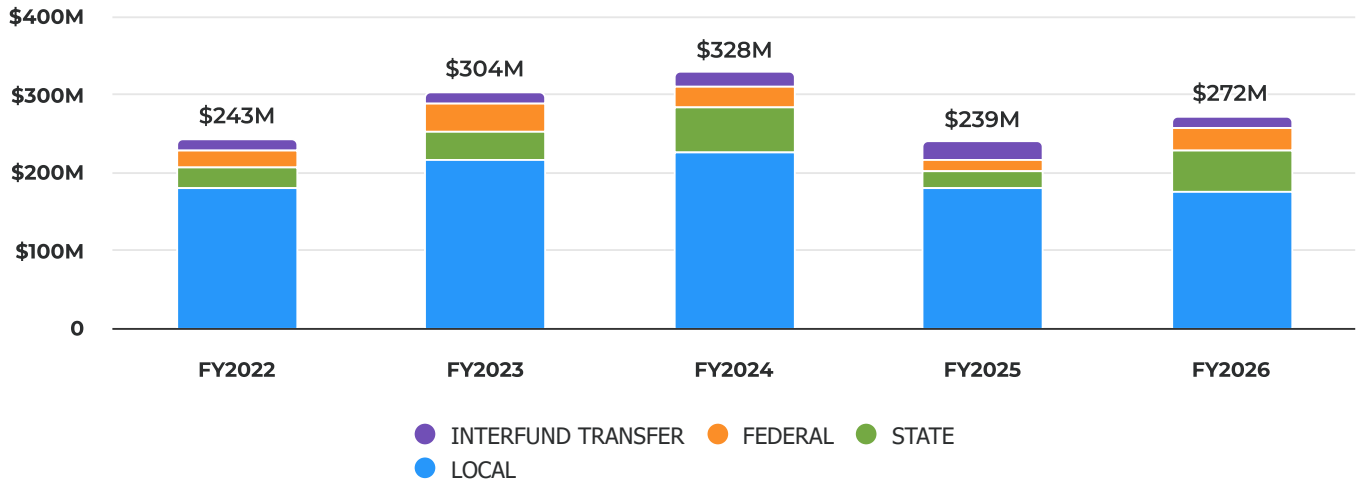


| Category                  | 2025 Adopted Budget     | 2026 Adopted Budget     | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|-------------------------|-------------------------|--------------------------------------------------------------|
| CONFLICT DEFENDER         | \$300.00                | -                       | -100.00%                                                     |
| PUBLIC DEFENDER           | \$703,232.00            | \$795,845.00            | 13.17%                                                       |
| INFORMATION<br>TECHNOLOGY | \$455,754.00            | \$529,927.50            | 16.27%                                                       |
| OFFICE FOR THE AGING      | \$2,428,838.00          | \$2,452,723.00          | 0.98%                                                        |
| PLANNING                  | \$3,412,189.00          | \$3,769,187.00          | 10.46%                                                       |
| PROBATION                 | \$490,532.00            | \$690,285.00            | 40.72%                                                       |
| PUBLIC HEALTH             | \$4,789,703.00          | \$4,820,915.00          | 0.65%                                                        |
| REAL PROPERTY             | \$486,793.41            | \$497,650.00            | 2.23%                                                        |
| SHERIFF                   | \$1,670,842.82          | \$1,734,761.00          | 3.83%                                                        |
| SOCIAL SERVICES           | \$40,695,164.73         | \$43,798,663.50         | 7.63%                                                        |
| SOLID WASTE               | \$6,023,279.00          | \$6,256,593.00          | 3.87%                                                        |
| TREASURER                 | \$142,953,470.00        | \$150,691,817.96        | 5.41%                                                        |
| VETERANS SERVICES         | \$25,000.00             | \$25,000.00             | -                                                            |
| WEIGHTS & MEASURES        | \$94,500.00             | \$92,000.00             | -2.65%                                                       |
| YOUTH BUREAU              | \$183,062.00            | \$252,365.00            | 37.86%                                                       |
| <b>Total Revenues</b>     | <b>\$247,938,184.94</b> | <b>\$271,875,292.78</b> | <b>9.65%</b>                                                 |

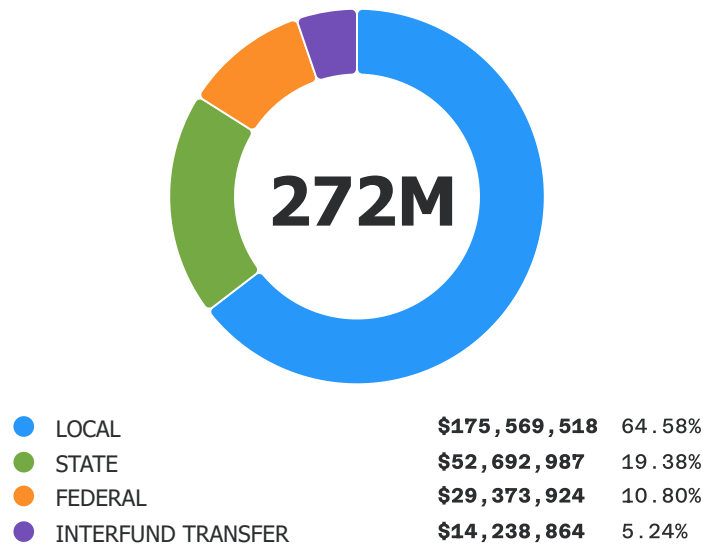


# Revenues by Revenue Source

## Historical Revenue by Revenue Source



## FY26 Revenues by Revenue Source



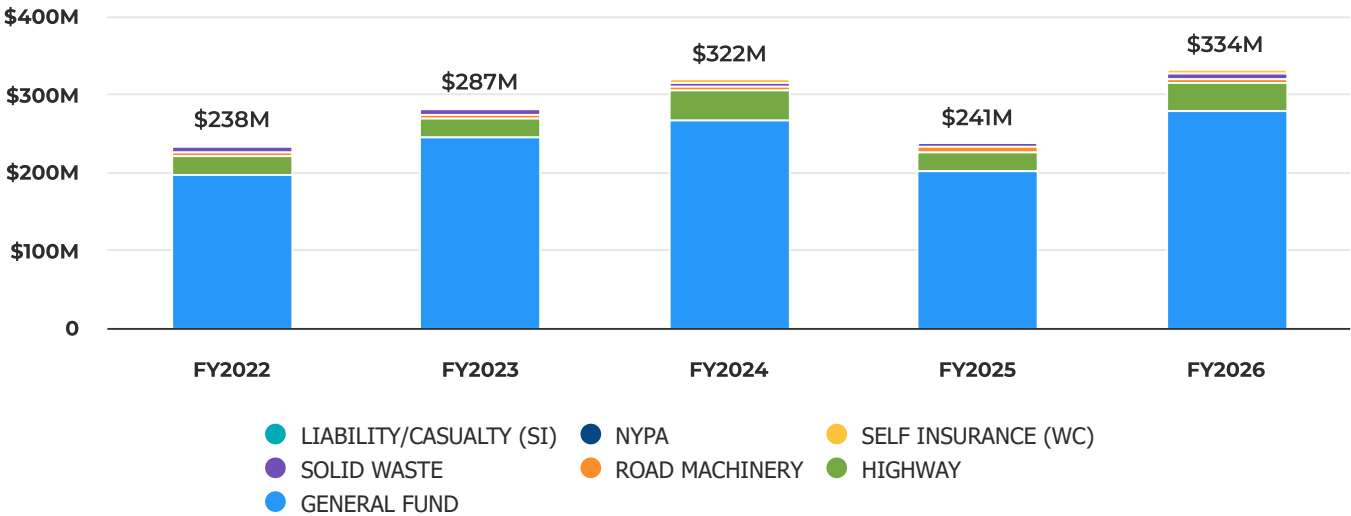
## Revenues by Revenue Source

| Category              | 2025 Adopted Budget     | 2026 Adopted Budget     | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|-----------------------|-------------------------|-------------------------|--------------------------------------------------------------|
| LOCAL                 | \$166,563,180.10        | \$175,569,517.62        | 5.41%                                                        |
| STATE                 | \$44,218,996.20         | \$52,692,986.88         | 19.16%                                                       |
| FEDERAL               | \$23,313,445.64         | \$29,373,924.30         | 26.00%                                                       |
| INTERFUND TRANSFER    | \$13,842,563.00         | \$14,238,863.98         | 2.86%                                                        |
| <b>Total Revenues</b> | <b>\$247,938,184.94</b> | <b>\$271,875,292.78</b> | <b>9.65%</b>                                                 |

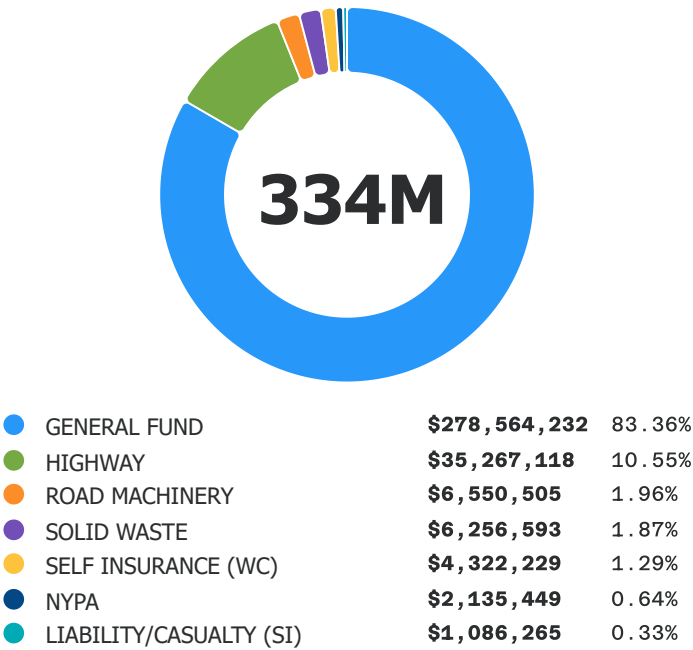


# Appropriations by Fund

Historical Appropriations by Fund



FY26 Appropriations by Fund



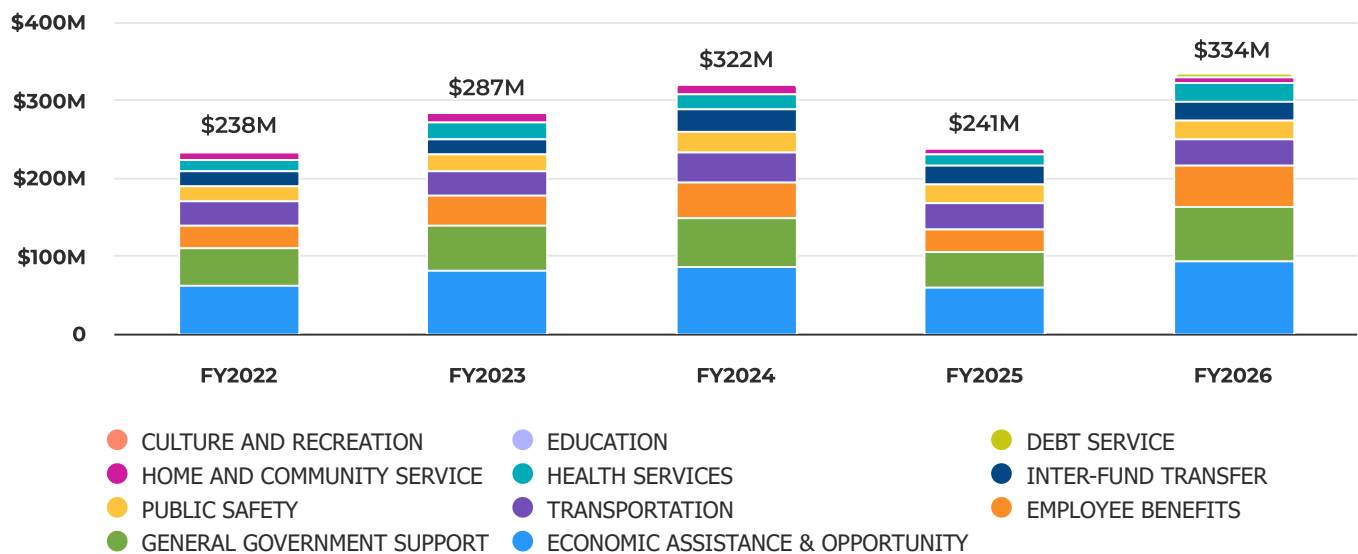


## Appropriations by Fund

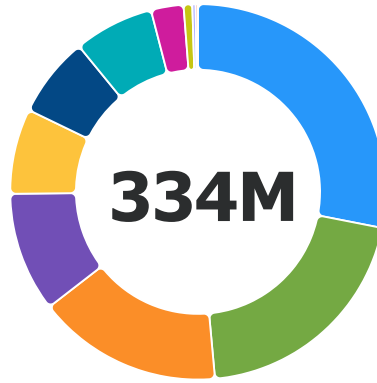
| Category                  | 2025 Adopted Budget     | 2026 Adopted Budget     | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|-------------------------|-------------------------|--------------------------------------------------------------|
| GENERAL FUND              | \$260,355,937.44        | \$278,564,232.04        | 6.99%                                                        |
| HIGHWAY                   | \$25,592,257.00         | \$35,267,117.92         | 37.80%                                                       |
| ROAD MACHINERY            | \$6,019,801.00          | \$6,550,505.00          | 8.82%                                                        |
| SOLID WASTE               | \$6,041,377.00          | \$6,256,593.00          | 3.56%                                                        |
| SELF INSURANCE (WC)       | \$3,916,037.00          | \$4,322,229.00          | 10.37%                                                       |
| LIABILITY/CASUALTY (SI)   | \$751,418.00            | \$1,086,265.00          | 44.56%                                                       |
| CAPITAL FUND              | \$45,771.22             | -                       | -100.00%                                                     |
| NYPA                      | \$2,135,449.00          | \$2,135,449.00          | -                                                            |
| <b>Total Expenditures</b> | <b>\$304,858,047.66</b> | <b>\$334,182,390.96</b> | <b>9.62%</b>                                                 |

## Appropriations by Function

### Historical Appropriations by Function



## FY26 Appropriations by Function



|                                   |              |        |
|-----------------------------------|--------------|--------|
| ECONOMIC ASSISTANCE & OPPORTUNITY | \$93,865,471 | 28.09% |
| GENERAL GOVERNMENT SUPPORT        | \$68,396,409 | 20.47% |
| EMPLOYEE BENEFITS                 | \$53,363,048 | 15.97% |
| TRANSPORTATION                    | \$34,460,294 | 10.31% |
| PUBLIC SAFETY                     | \$24,494,551 | 7.33%  |
| INTER-FUND TRANSFER               | \$23,141,986 | 6.92%  |
| HEALTH SERVICES                   | \$22,978,145 | 6.88%  |
| HOME AND COMMUNITY SERVICE        | \$9,348,925  | 2.80%  |
| DEBT SERVICE                      | \$2,524,723  | 0.76%  |
| EDUCATION                         | \$961,000    | 0.29%  |
| CULTURE AND RECREATION            | \$647,839    | 0.19%  |

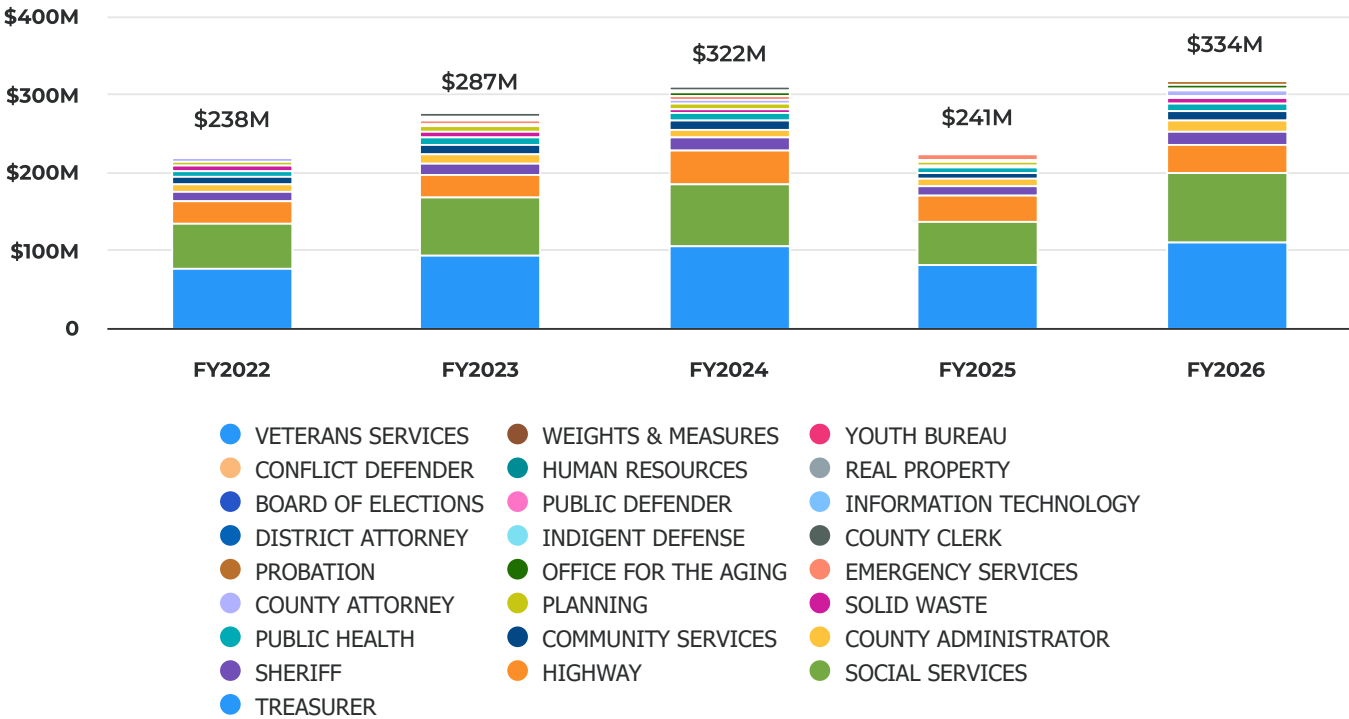
## Appropriations by Function

| Category                          | 2025 Adopted Budget     | 2026 Adopted Budget     | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|-----------------------------------|-------------------------|-------------------------|--------------------------------------------------------------|
| GENERAL GOVERNMENT SUPPORT        | \$65,957,563.55         | \$68,396,408.74         | 3.70%                                                        |
| EDUCATION                         | \$906,500.00            | \$961,000.00            | 6.01%                                                        |
| PUBLIC SAFETY                     | \$22,136,884.40         | \$24,494,550.76         | 10.65%                                                       |
| HEALTH SERVICES                   | \$21,341,572.64         | \$22,978,145.40         | 7.67%                                                        |
| TRANSPORTATION                    | \$32,422,779.22         | \$34,460,293.82         | 6.28%                                                        |
| ECONOMIC ASSISTANCE & OPPORTUNITY | \$88,288,449.85         | \$93,865,470.96         | 6.32%                                                        |
| CULTURE AND RECREATION            | \$632,682.00            | \$647,839.40            | 2.40%                                                        |
| HOME AND COMMUNITY SERVICE        | \$8,896,732.00          | \$9,348,924.90          | 5.08%                                                        |
| EMPLOYEE BENEFITS                 | \$47,259,773.00         | \$53,363,048.00         | 12.91%                                                       |
| DEBT SERVICE                      | \$2,501,548.00          | \$2,524,723.00          | 0.93%                                                        |
| INTER-FUND TRANSFER               | \$14,513,563.00         | \$23,141,985.98         | 59.45%                                                       |
| <b>Total Expenditures</b>         | <b>\$304,858,047.66</b> | <b>\$334,182,390.96</b> | <b>9.62%</b>                                                 |

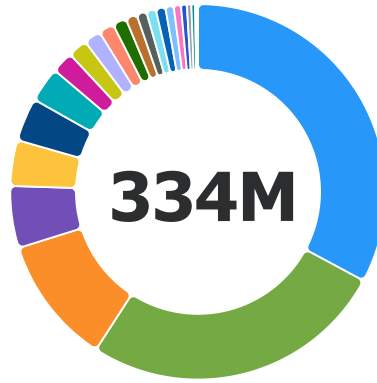


# Appropriations by Department

## Historical Appropriations by Department



## FY26 Appropriations by Department



|                        |               |        |
|------------------------|---------------|--------|
| TREASURER              | \$109,743,743 | 32.84% |
| SOCIAL SERVICES        | \$87,886,029  | 26.30% |
| HIGHWAY                | \$36,849,294  | 11.03% |
| SHERIFF                | \$17,853,703  | 5.34%  |
| COUNTY ADMINISTRATOR   | \$13,181,674  | 3.94%  |
| COMMUNITY SERVICES     | \$12,422,994  | 3.72%  |
| PUBLIC HEALTH          | \$10,129,111  | 3.03%  |
| SOLID WASTE            | \$6,256,593   | 1.87%  |
| COUNTY ATTORNEY        | \$5,596,668   | 1.67%  |
| OFFICE FOR THE AGING   | \$4,868,157   | 1.46%  |
| PLANNING               | \$4,411,635   | 1.32%  |
| PROBATION              | \$3,955,731   | 1.18%  |
| COUNTY CLERK           | \$3,286,504   | 0.98%  |
| DISTRICT ATTORNEY      | \$2,898,781   | 0.87%  |
| EMERGENCY SERVICES     | \$2,772,487   | 0.83%  |
| INDIGENT DEFENSE       | \$2,740,859   | 0.82%  |
| INFORMATION TECHNOLOGY | \$2,376,396   | 0.71%  |
| PUBLIC DEFENDER        | \$2,108,769   | 0.63%  |
| BOARD OF ELECTIONS     | \$1,704,407   | 0.51%  |
| REAL PROPERTY          | \$1,279,579   | 0.38%  |
| HUMAN RESOURCES        | \$1,026,470   | 0.31%  |
| YOUTH BUREAU           | \$427,440     | 0.13%  |
| WEIGHTS & MEASURES     | \$210,662     | 0.06%  |
| VETERANS SERVICES      | \$194,705     | 0.06%  |

## Appropriations by Department

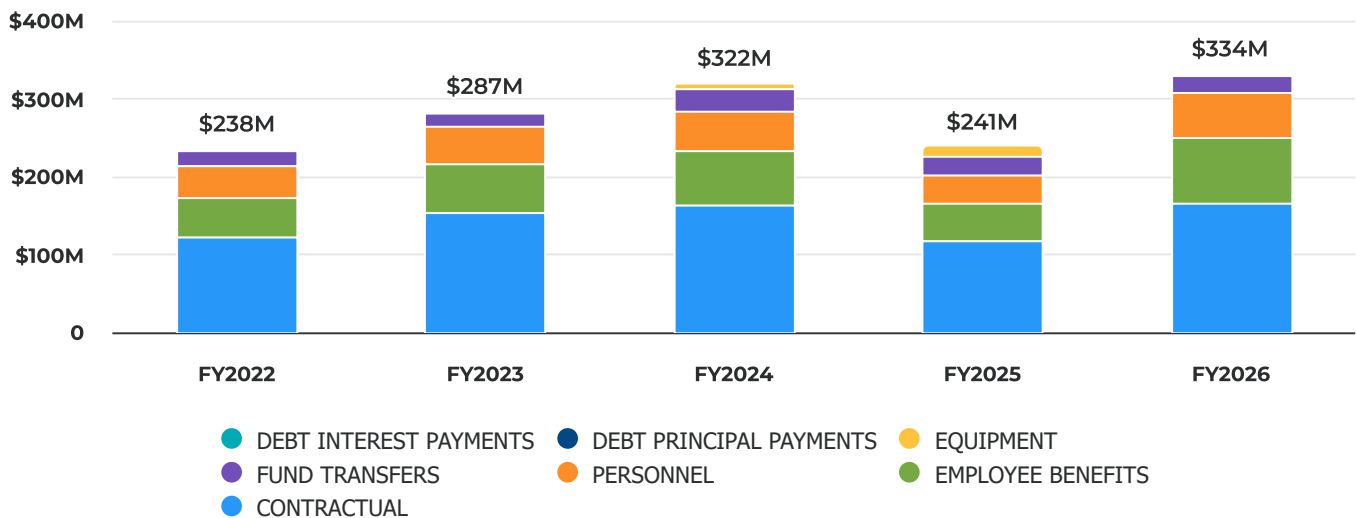
| Category             | 2025 Adopted Budget | 2026 Adopted Budget | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|----------------------|---------------------|---------------------|--------------------------------------------------------------|
| COMMUNITY SERVICES   | \$11,475,728.23     | \$12,422,993.80     | 8.25%                                                        |
| HIGHWAY              | \$31,018,357.22     | \$36,849,294.12     | 18.80%                                                       |
| PUBLIC HEALTH        | \$9,508,075.79      | \$10,129,110.70     | 6.53%                                                        |
| PLANNING             | \$4,043,965.00      | \$4,411,634.90      | 9.09%                                                        |
| BOARD OF ELECTIONS   | \$1,616,797.43      | \$1,704,407.30      | 5.42%                                                        |
| EMERGENCY SERVICES   | \$2,408,408.90      | \$2,772,486.70      | 15.12%                                                       |
| COUNTY ADMINISTRATOR | \$14,272,787.28     | \$13,181,674.20     | -7.64%                                                       |
| OFFICE FOR THE AGING | \$4,460,767.36      | \$4,868,157.10      | 9.13%                                                        |
| TREASURER            | \$96,803,354.80     | \$109,743,742.58    | 13.37%                                                       |
| SOLID WASTE          | \$6,041,377.00      | \$6,256,593.00      | 3.56%                                                        |



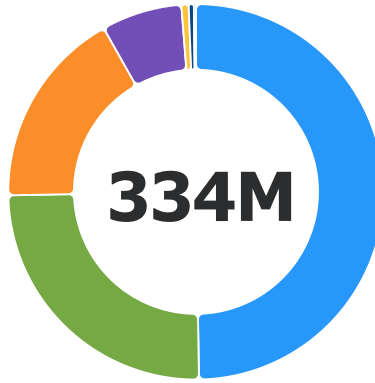
| Category                  | 2025 Adopted Budget     | 2026 Adopted Budget     | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|-------------------------|-------------------------|--------------------------------------------------------------|
| YOUTH BUREAU              | \$365,062.00            | \$427,440.40            | 17.09%                                                       |
| PROBATION                 | \$3,516,907.00          | \$3,955,731.04          | 12.48%                                                       |
| SOCIAL SERVICES           | \$82,837,465.49         | \$87,886,029.26         | 6.09%                                                        |
| COUNTY ATTORNEY           | \$4,807,898.00          | \$5,596,667.60          | 16.41%                                                       |
| SHERIFF                   | \$16,263,091.12         | \$17,853,702.62         | 9.78%                                                        |
| COUNTY CLERK              | \$3,059,186.09          | \$3,286,503.80          | 7.43%                                                        |
| VETERANS SERVICES         | \$170,485.00            | \$194,705.30            | 14.21%                                                       |
| DISTRICT ATTORNEY         | \$2,658,438.25          | \$2,898,781.10          | 9.04%                                                        |
| WEIGHTS & MEASURES        | \$193,852.00            | \$210,662.30            | 8.67%                                                        |
| HUMAN RESOURCES           | \$909,044.00            | \$1,026,470.00          | 12.92%                                                       |
| INDIGENT DEFENSE          | \$2,544,111.00          | \$2,740,859.04          | 7.73%                                                        |
| CONFLICT DEFENDER         | \$1,051,905.00          | -                       | -100.00%                                                     |
| PUBLIC DEFENDER           | \$1,758,992.92          | \$2,108,768.60          | 19.88%                                                       |
| INFORMATION<br>TECHNOLOGY | \$1,973,308.00          | \$2,376,396.10          | 20.43%                                                       |
| REAL PROPERTY             | \$1,098,682.78          | \$1,279,579.40          | 16.46%                                                       |
| <b>Total Expenditures</b> | <b>\$304,858,047.66</b> | <b>\$334,182,390.96</b> | <b>9.62%</b>                                                 |

## Appropriations by Category

### Historical Appropriations by Category



## FY26 Appropriations by Category



|                           |                      |        |
|---------------------------|----------------------|--------|
| ● CONTRACTUAL             | <b>\$166,265,003</b> | 49.75% |
| ● EMPLOYEE BENEFITS       | <b>\$83,378,436</b>  | 24.95% |
| ● PERSONNEL               | <b>\$57,231,847</b>  | 17.13% |
| ● FUND TRANSFERS          | <b>\$23,141,986</b>  | 6.92%  |
| ● DEBT PRINCIPAL PAYMENTS | <b>\$2,070,000</b>   | 0.62%  |
| ● EQUIPMENT               | <b>\$1,492,256</b>   | 0.45%  |
| ● DEBT INTEREST PAYMENTS  | <b>\$602,863</b>     | 0.18%  |

### Appropriations by Category

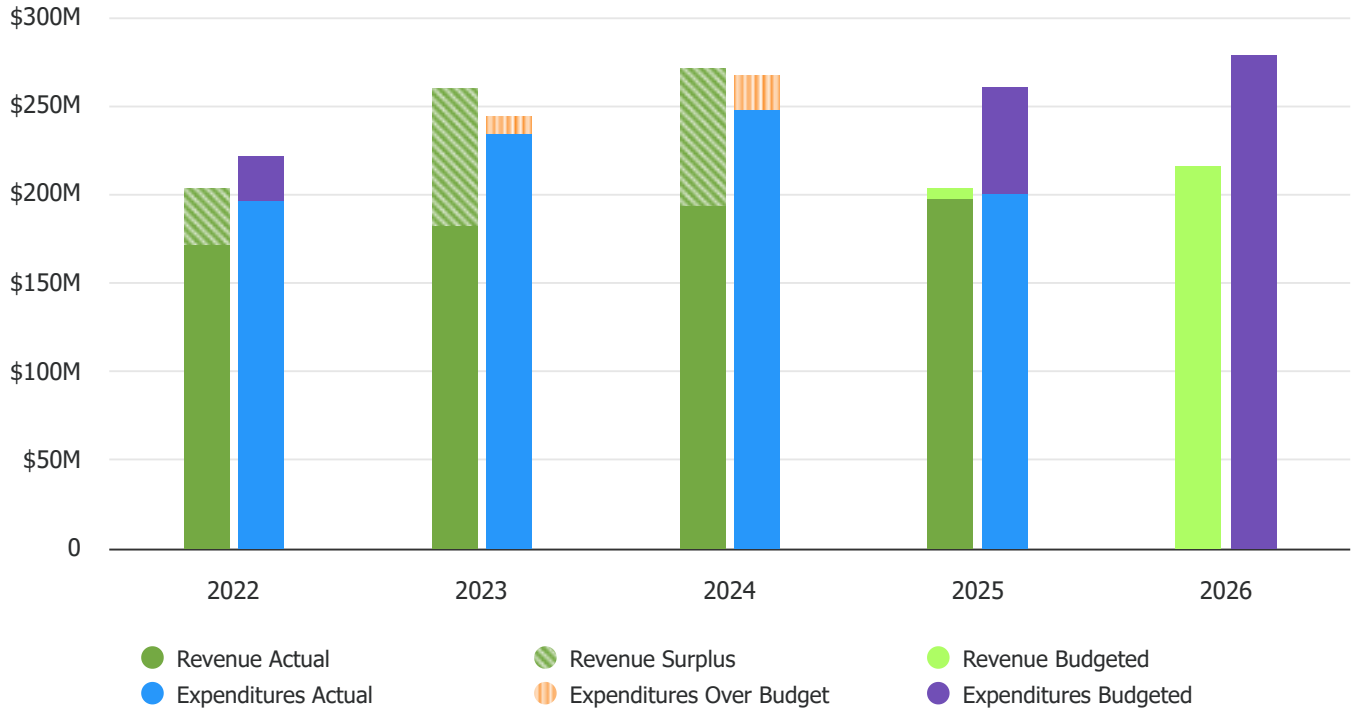
| Category                   | 2025 Adopted Budget     | 2026 Adopted Budget     | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|----------------------------|-------------------------|-------------------------|--------------------------------------------------------------|
| PERSONNEL                  | \$52,620,804.78         | \$57,231,847.05         | 8.76%                                                        |
| EQUIPMENT                  | \$1,228,173.68          | \$1,492,256.00          | 21.50%                                                       |
| CONTRACTUAL                | \$158,412,756.94        | \$166,265,002.93        | 4.96%                                                        |
| DEBT PRINCIPAL<br>PAYMENTS | \$1,965,000.00          | \$2,070,000.00          | 5.34%                                                        |
| DEBT INTEREST PAYMENTS     | \$683,988.00            | \$602,863.00            | -11.86%                                                      |
| EMPLOYEE BENEFITS          | \$75,433,761.26         | \$83,378,436.00         | 10.53%                                                       |
| FUND TRANSFERS             | \$14,513,563.00         | \$23,141,985.98         | 59.45%                                                       |
| <b>Total Expenditures</b>  | <b>\$304,858,047.66</b> | <b>\$334,182,390.96</b> | <b>9.62%</b>                                                 |



# General Fund

## Fund Summary

### Revenues vs Appropriations Summary



## Comprehensive Fund Summary

### Comprehensive Fund Summary

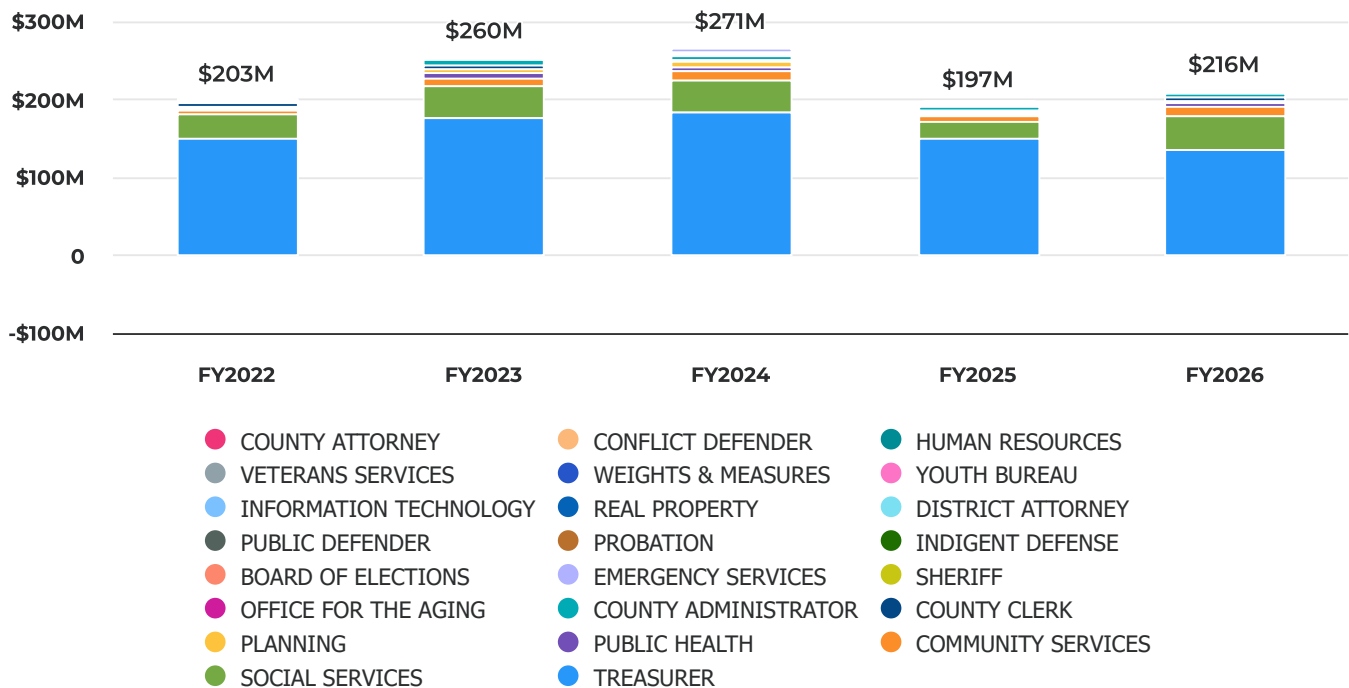
| Category                      | 2025 Adopted Budget     | 2026 Adopted Budget     |
|-------------------------------|-------------------------|-------------------------|
| <b>Beginning Fund Balance</b> | -                       | -                       |
| <b>Revenues</b>               |                         |                         |
| LOCAL                         | \$144,912,896.10        | \$152,314,629.62        |
| STATE                         | \$35,273,602.20         | \$40,050,579.94         |
| FEDERAL                       | \$23,313,445.64         | \$23,891,924.30         |
| <b>Total Revenues</b>         | <b>\$203,499,943.94</b> | <b>\$216,257,133.86</b> |
| <b>Expenditures</b>           |                         |                         |
| PERSONNEL                     | \$46,206,072.82         | \$50,348,402.00         |
| EQUIPMENT                     | \$766,599.68            | \$1,042,256.00          |
| CONTRACTUAL                   | \$126,507,041.94        | \$132,110,365.86        |
| DEBT PRINCIPAL PAYMENTS       | \$1,425,000.00          | \$1,515,000.00          |



| Category                                | 2025 Adopted Budget     | 2026 Adopted Budget     |
|-----------------------------------------|-------------------------|-------------------------|
| DEBT INTEREST PAYMENTS                  | \$568,400.00            | \$500,875.00            |
| EMPLOYEE BENEFITS                       | \$71,679,732.00         | \$79,576,798.00         |
| FUND TRANSFERS                          | \$13,203,091.00         | \$13,470,535.18         |
| <b>Total Expenditures</b>               | <b>\$260,355,937.44</b> | <b>\$278,564,232.04</b> |
| <b>Total Revenues Less Expenditures</b> | <b>-\$56,855,993.50</b> | <b>-\$62,307,098.18</b> |
| <b>Ending Fund Balance</b>              | <b>-\$56,855,993.50</b> | <b>-\$62,307,098.18</b> |

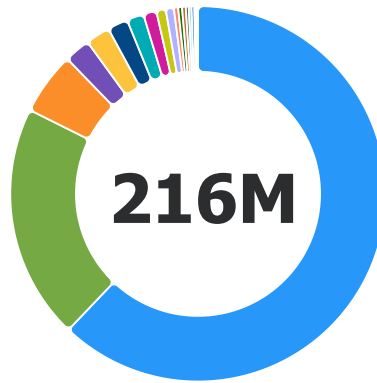
## Revenues by Department

### Historical Revenue by Department





## FY26 Revenues by Department



|                        |               |        |
|------------------------|---------------|--------|
| TREASURER              | \$134,317,505 | 62.11% |
| SOCIAL SERVICES        | \$43,798,664  | 20.25% |
| COMMUNITY SERVICES     | \$11,651,001  | 5.39%  |
| PUBLIC HEALTH          | \$4,820,915   | 2.23%  |
| COUNTY CLERK           | \$4,551,545   | 2.10%  |
| PLANNING               | \$3,769,187   | 1.74%  |
| COUNTY ADMINISTRATOR   | \$3,188,632   | 1.47%  |
| OFFICE FOR THE AGING   | \$2,452,723   | 1.13%  |
| SHERIFF                | \$1,734,761   | 0.80%  |
| BOARD OF ELECTIONS     | \$1,522,625   | 0.70%  |
| PUBLIC DEFENDER        | \$795,845     | 0.37%  |
| INDIGENT DEFENSE       | \$719,427     | 0.33%  |
| PROBATION              | \$690,285     | 0.32%  |
| DISTRICT ATTORNEY      | \$545,930     | 0.25%  |
| INFORMATION TECHNOLOGY | \$529,928     | 0.25%  |
| REAL PROPERTY          | \$497,650     | 0.23%  |
| EMERGENCY SERVICES     | \$291,097     | 0.13%  |
| YOUTH BUREAU           | \$252,365     | 0.12%  |
| WEIGHTS & MEASURES     | \$92,000      | 0.04%  |
| VETERANS SERVICES      | \$25,000      | 0.01%  |
| HUMAN RESOURCES        | \$10,000      | 0.00%  |
| COUNTY ATTORNEY        | \$50          | 0.00%  |

## Revenues by Department

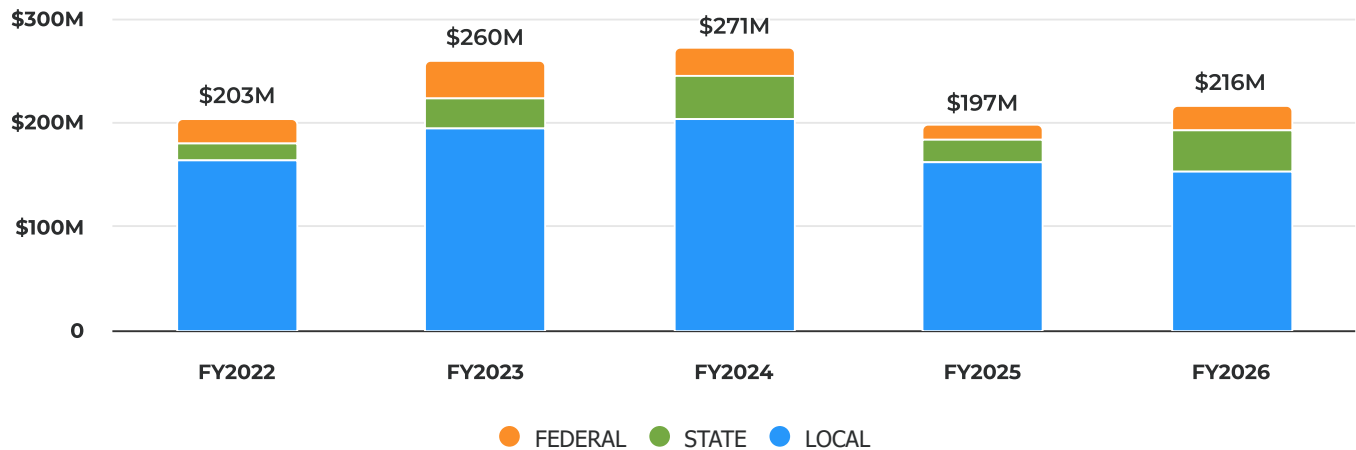
| Category             | 2025 Adopted Budget | 2026 Adopted Budget | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|----------------------|---------------------|---------------------|--------------------------------------------------------------|
| BOARD OF ELECTIONS   | \$1,303,049.06      | \$1,522,625.30      | 16.85%                                                       |
| COMMUNITY SERVICES   | \$10,689,020.11     | \$11,651,001.00     | 9.00%                                                        |
| COUNTY ADMINISTRATOR | \$2,731,386.06      | \$3,188,631.84      | 16.74%                                                       |
| COUNTY ATTORNEY      | \$50.00             | \$50.00             | -                                                            |
| COUNTY CLERK         | \$4,693,047.29      | \$4,551,545.00      | -3.02%                                                       |
| DISTRICT ATTORNEY    | \$480,881.00        | \$545,930.00        | 13.53%                                                       |
| EMERGENCY SERVICES   | \$187,655.46        | \$291,097.00        | 55.12%                                                       |
| HUMAN RESOURCES      | \$14,400.00         | \$10,000.00         | -30.56%                                                      |
| INDIGENT DEFENSE     | \$989,086.00        | \$719,426.74        | -27.26%                                                      |
| CONFLICT DEFENDER    | \$300.00            | -                   | -100.00%                                                     |
| PUBLIC DEFENDER      | \$703,232.00        | \$795,845.00        | 13.17%                                                       |



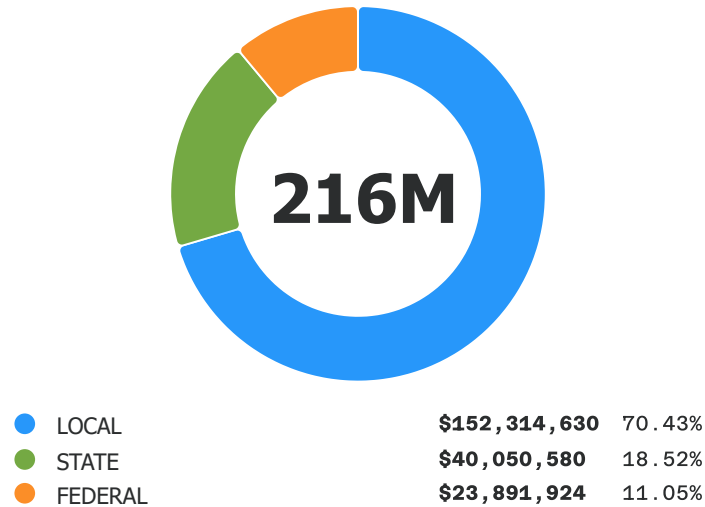
| Category               | 2025 Adopted Budget     | 2026 Adopted Budget     | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|------------------------|-------------------------|-------------------------|--------------------------------------------------------------|
| INFORMATION TECHNOLOGY | \$455,754.00            | \$529,927.50            | 16.27%                                                       |
| OFFICE FOR THE AGING   | \$2,428,838.00          | \$2,452,723.00          | 0.98%                                                        |
| PLANNING               | \$3,412,189.00          | \$3,769,187.00          | 10.46%                                                       |
| PROBATION              | \$490,532.00            | \$690,285.00            | 40.72%                                                       |
| PUBLIC HEALTH          | \$4,789,703.00          | \$4,820,915.00          | 0.65%                                                        |
| REAL PROPERTY          | \$486,793.41            | \$497,650.00            | 2.23%                                                        |
| SHERIFF                | \$1,670,842.82          | \$1,734,761.00          | 3.83%                                                        |
| SOCIAL SERVICES        | \$40,695,164.73         | \$43,798,663.50         | 7.63%                                                        |
| TREASURER              | \$126,975,458.00        | \$134,317,504.98        | 5.78%                                                        |
| VETERANS SERVICES      | \$25,000.00             | \$25,000.00             | -                                                            |
| WEIGHTS & MEASURES     | \$94,500.00             | \$92,000.00             | -2.65%                                                       |
| YOUTH BUREAU           | \$183,062.00            | \$252,365.00            | 37.86%                                                       |
| <b>Total Revenues</b>  | <b>\$203,499,943.94</b> | <b>\$216,257,133.86</b> | <b>6.27%</b>                                                 |

## Revenues by Revenue Source

### Historical Revenue by Revenue Source



## FY26 Revenues by Revenue Source

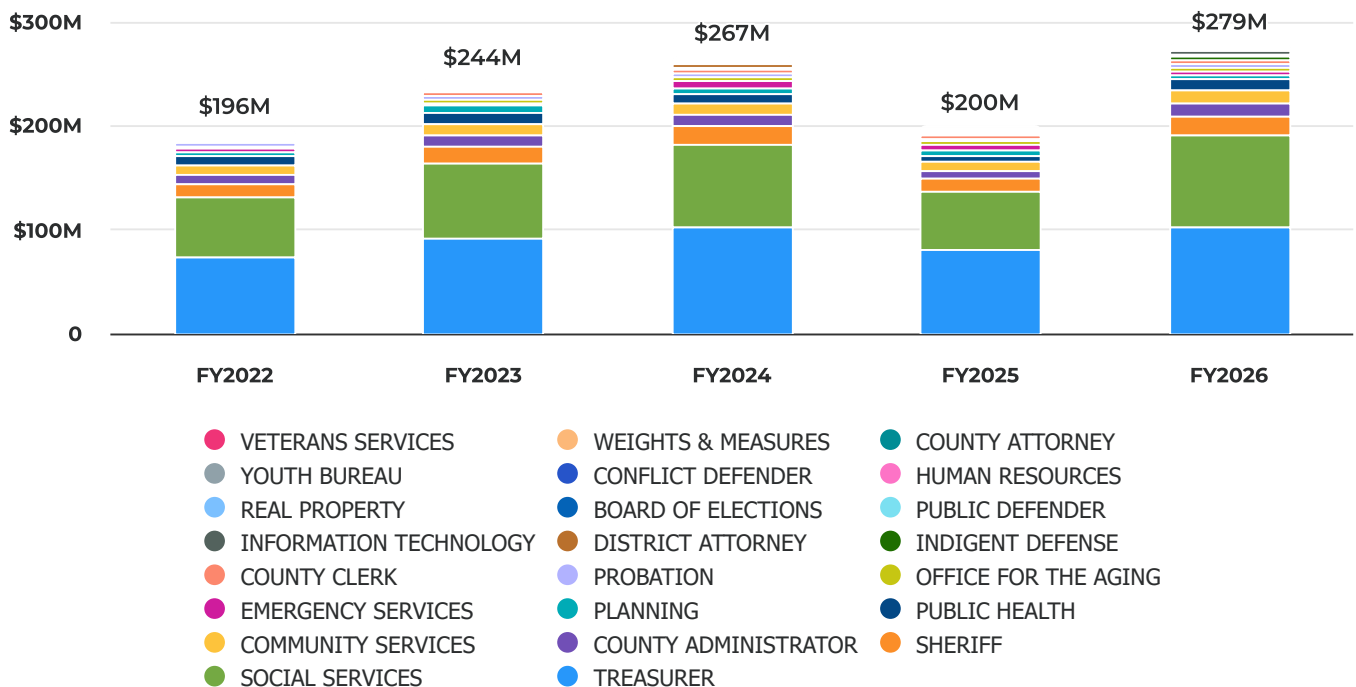


## Revenues by Revenue Source

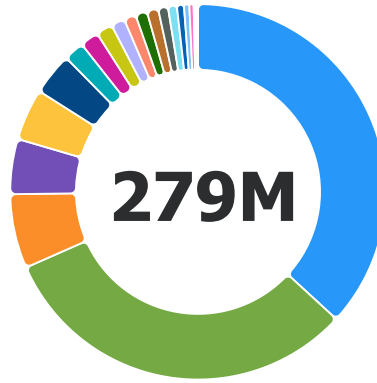
| Category              | 2025 Adopted Budget     | 2026 Adopted Budget     | 2025 Adopted Budget vs. 2026 Adopted Budget (% Change) |
|-----------------------|-------------------------|-------------------------|--------------------------------------------------------|
| LOCAL                 | \$144,912,896.10        | \$152,314,629.62        | 5.11%                                                  |
| STATE                 | \$35,273,602.20         | \$40,050,579.94         | 13.54%                                                 |
| FEDERAL               | \$23,313,445.64         | \$23,891,924.30         | 2.48%                                                  |
| <b>Total Revenues</b> | <b>\$203,499,943.94</b> | <b>\$216,257,133.86</b> | <b>6.27%</b>                                           |

## Appropriations by Department

### Historical Expenditures by Department



## FY26 Appropriations by Department



|                        |               |        |
|------------------------|---------------|--------|
| TREASURER              | \$102,639,965 | 36.85% |
| SOCIAL SERVICES        | \$87,886,029  | 31.55% |
| SHERIFF                | \$17,853,703  | 6.41%  |
| COUNTY ADMINISTRATOR   | \$13,181,674  | 4.73%  |
| COMMUNITY SERVICES     | \$12,422,994  | 4.46%  |
| PUBLIC HEALTH          | \$10,129,111  | 3.64%  |
| OFFICE FOR THE AGING   | \$4,868,157   | 1.75%  |
| PLANNING               | \$4,411,635   | 1.58%  |
| PROBATION              | \$3,955,731   | 1.42%  |
| COUNTY CLERK           | \$3,286,504   | 1.18%  |
| DISTRICT ATTORNEY      | \$2,898,781   | 1.04%  |
| EMERGENCY SERVICES     | \$2,772,487   | 1.00%  |
| INDIGENT DEFENSE       | \$2,740,859   | 0.98%  |
| INFORMATION TECHNOLOGY | \$2,376,396   | 0.85%  |
| PUBLIC DEFENDER        | \$2,108,769   | 0.76%  |
| BOARD OF ELECTIONS     | \$1,704,407   | 0.61%  |
| REAL PROPERTY          | \$1,279,579   | 0.46%  |
| HUMAN RESOURCES        | \$1,026,470   | 0.37%  |
| YOUTH BUREAU           | \$427,440     | 0.15%  |
| WEIGHTS & MEASURES     | \$210,662     | 0.08%  |
| VETERANS SERVICES      | \$194,705     | 0.07%  |
| COUNTY ATTORNEY        | \$188,174     | 0.07%  |

## Appropriations by Department

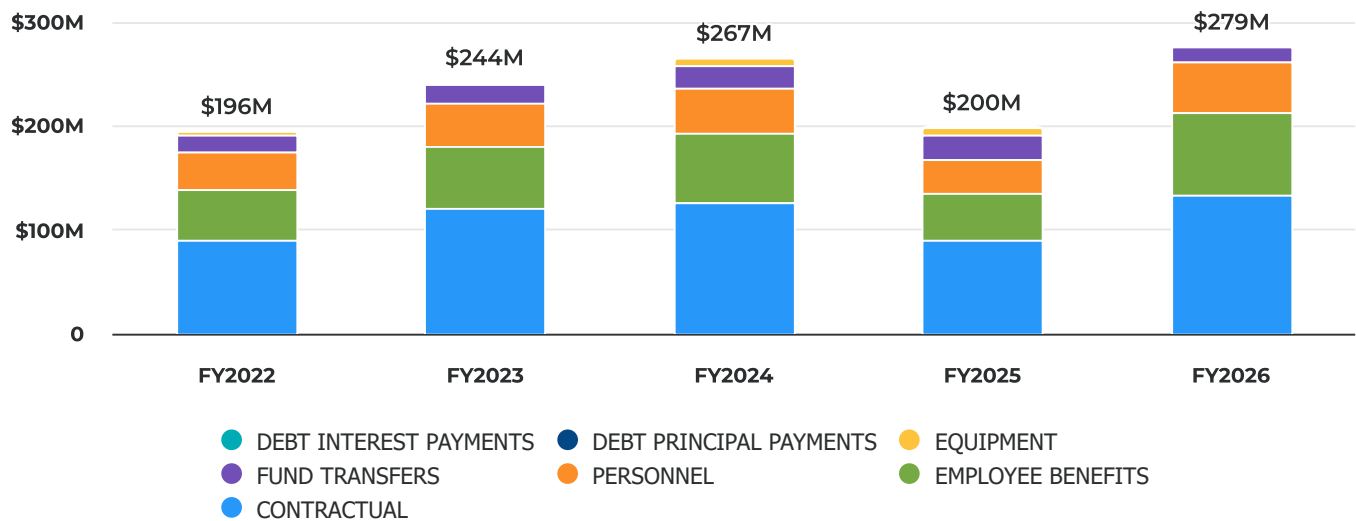
| Category             | 2025 Adopted Budget | 2026 Adopted Budget | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|----------------------|---------------------|---------------------|--------------------------------------------------------------|
| COMMUNITY SERVICES   | \$11,475,728.23     | \$12,422,993.80     | 8.25%                                                        |
| PUBLIC HEALTH        | \$9,508,075.79      | \$10,129,110.70     | 6.53%                                                        |
| PLANNING             | \$4,043,965.00      | \$4,411,634.90      | 9.09%                                                        |
| BOARD OF ELECTIONS   | \$1,616,797.43      | \$1,704,407.30      | 5.42%                                                        |
| EMERGENCY SERVICES   | \$2,408,408.90      | \$2,772,486.70      | 15.12%                                                       |
| COUNTY ADMINISTRATOR | \$14,272,787.28     | \$13,181,674.20     | -7.64%                                                       |
| OFFICE FOR THE AGING | \$4,460,767.36      | \$4,868,157.10      | 9.13%                                                        |
| TREASURER            | \$94,028,433.80     | \$102,639,964.78    | 9.16%                                                        |
| YOUTH BUREAU         | \$365,062.00        | \$427,440.40        | 17.09%                                                       |
| PROBATION            | \$3,516,907.00      | \$3,955,731.04      | 12.48%                                                       |
| SOCIAL SERVICES      | \$82,837,465.49     | \$87,886,029.26     | 6.09%                                                        |



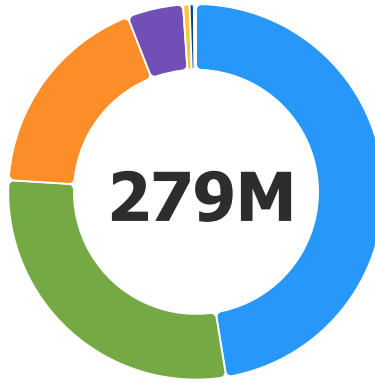
| Category                  | 2025 Adopted Budget     | 2026 Adopted Budget     | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|-------------------------|-------------------------|--------------------------------------------------------------|
| COUNTY ATTORNEY           | \$140,443.00            | \$188,173.60            | 33.99%                                                       |
| SHERIFF                   | \$16,263,091.12         | \$17,853,702.62         | 9.78%                                                        |
| COUNTY CLERK              | \$3,059,186.09          | \$3,286,503.80          | 7.43%                                                        |
| VETERANS SERVICES         | \$170,485.00            | \$194,705.30            | 14.21%                                                       |
| DISTRICT ATTORNEY         | \$2,658,438.25          | \$2,898,781.10          | 9.04%                                                        |
| WEIGHTS & MEASURES        | \$193,852.00            | \$210,662.30            | 8.67%                                                        |
| HUMAN RESOURCES           | \$909,044.00            | \$1,026,470.00          | 12.92%                                                       |
| INDIGENT DEFENSE          | \$2,544,111.00          | \$2,740,859.04          | 7.73%                                                        |
| CONFLICT DEFENDER         | \$1,051,905.00          | -                       | -100.00%                                                     |
| PUBLIC DEFENDER           | \$1,758,992.92          | \$2,108,768.60          | 19.88%                                                       |
| INFORMATION<br>TECHNOLOGY | \$1,973,308.00          | \$2,376,396.10          | 20.43%                                                       |
| REAL PROPERTY             | \$1,098,682.78          | \$1,279,579.40          | 16.46%                                                       |
| <b>Total Expenditures</b> | <b>\$260,355,937.44</b> | <b>\$278,564,232.04</b> | <b>6.99%</b>                                                 |

## Appropriations by Category

### Historical Expenditures by Category



## FY26 Appropriations by Category



|                           |                      |        |
|---------------------------|----------------------|--------|
| ● CONTRACTUAL             | <b>\$132,110,366</b> | 47.43% |
| ● EMPLOYEE BENEFITS       | <b>\$79,576,798</b>  | 28.57% |
| ● PERSONNEL               | <b>\$50,348,402</b>  | 18.07% |
| ● FUND TRANSFERS          | <b>\$13,470,535</b>  | 4.84%  |
| ● DEBT PRINCIPAL PAYMENTS | <b>\$1,515,000</b>   | 0.54%  |
| ● EQUIPMENT               | <b>\$1,042,256</b>   | 0.37%  |
| ● DEBT INTEREST PAYMENTS  | <b>\$500,875</b>     | 0.18%  |

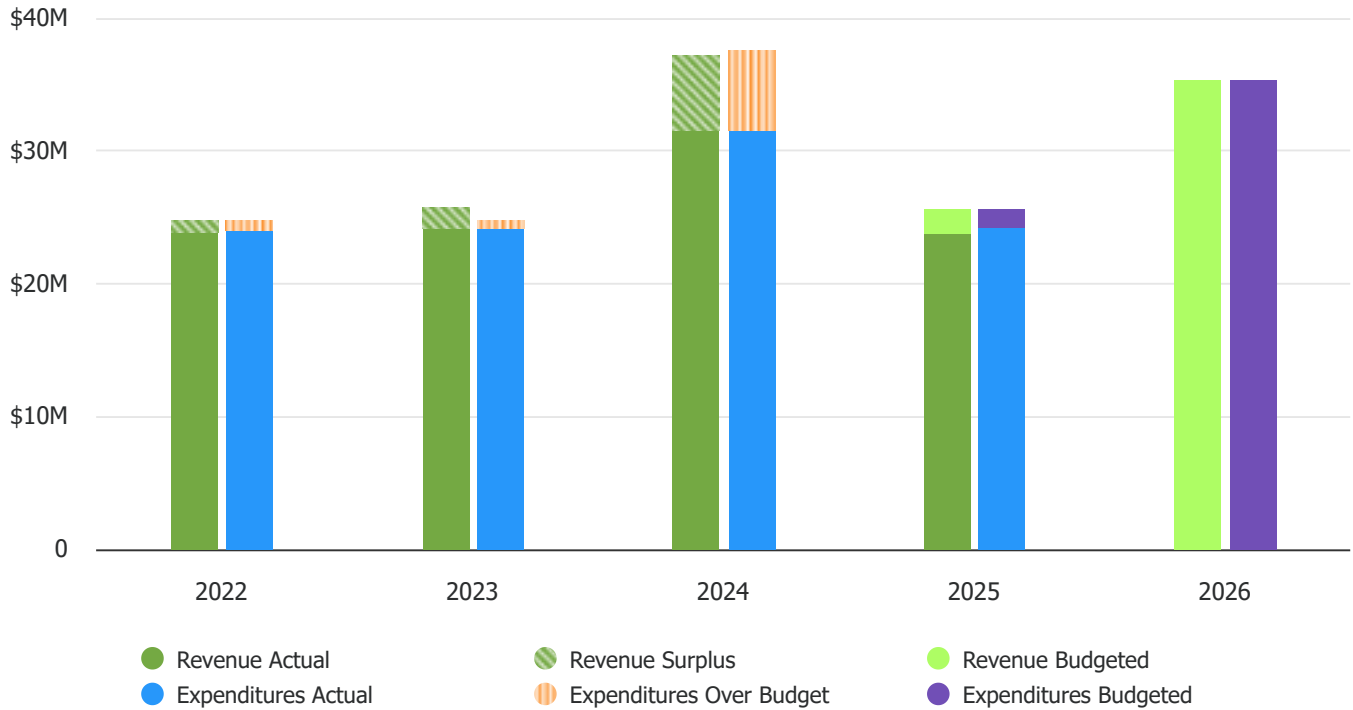
### Appropriations by Category

| Category                   | 2025 Adopted Budget     | 2026 Adopted Budget     | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|----------------------------|-------------------------|-------------------------|--------------------------------------------------------------|
| PERSONNEL                  | \$46,206,072.82         | \$50,348,402.00         | 8.96%                                                        |
| EQUIPMENT                  | \$766,599.68            | \$1,042,256.00          | 35.96%                                                       |
| CONTRACTUAL                | \$126,507,041.94        | \$132,110,365.86        | 4.43%                                                        |
| DEBT PRINCIPAL<br>PAYMENTS | \$1,425,000.00          | \$1,515,000.00          | 6.32%                                                        |
| DEBT INTEREST PAYMENTS     | \$568,400.00            | \$500,875.00            | -11.88%                                                      |
| EMPLOYEE BENEFITS          | \$71,679,732.00         | \$79,576,798.00         | 11.02%                                                       |
| FUND TRANSFERS             | \$13,203,091.00         | \$13,470,535.18         | 2.03%                                                        |
| <b>Total Expenditures</b>  | <b>\$260,355,937.44</b> | <b>\$278,564,232.04</b> | <b>6.99%</b>                                                 |



# Highway County Road Fund

## Revenues vs Appropriations Summary

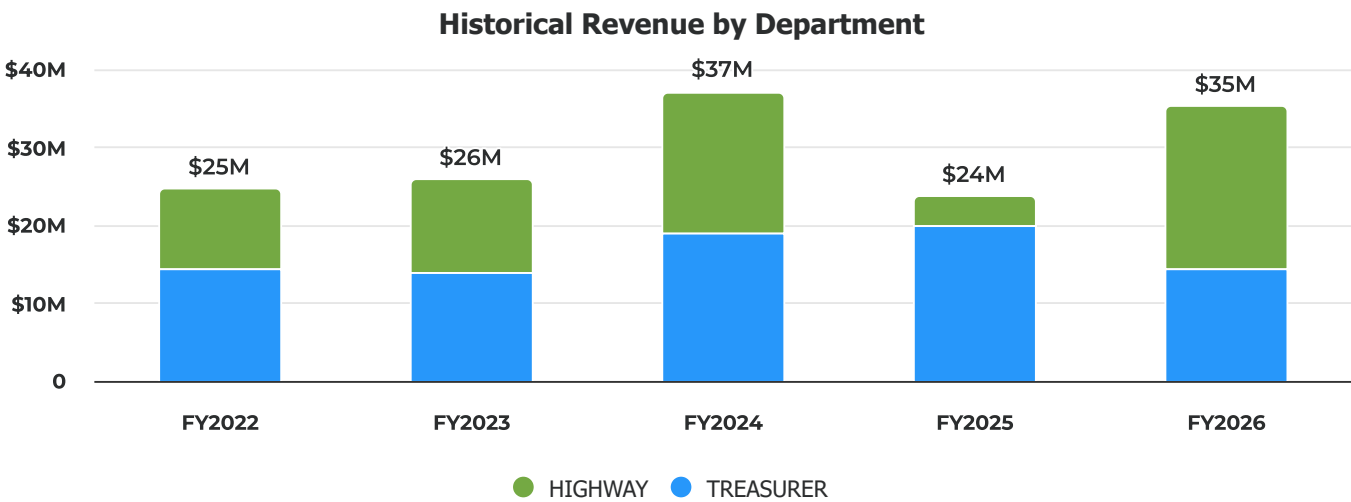


## Comprehensive Fund Summary

| Category                                | 2025 Adopted Budget    | 2026 Adopted Budget    |
|-----------------------------------------|------------------------|------------------------|
| <b>Beginning Fund Balance</b>           | -                      | -                      |
| <b>Revenues</b>                         |                        |                        |
| LOCAL                                   | \$2,804,300.00         | \$2,903,847.00         |
| STATE                                   | \$8,945,394.00         | \$12,642,406.94        |
| FEDERAL                                 | -                      | \$5,482,000.00         |
| INTERFUND TRANSFER                      | \$13,842,563.00        | \$14,238,863.98        |
| <b>Total Revenues</b>                   | <b>\$25,592,257.00</b> | <b>\$35,267,117.92</b> |
| <b>Expenditures</b>                     |                        |                        |
| PERSONNEL                               | \$4,062,699.00         | \$4,445,821.05         |
| CONTRACTUAL                             | \$18,466,554.00        | \$19,409,860.87        |
| DEBT PRINCIPAL PAYMENTS                 | \$110,000.00           | \$114,000.00           |
| DEBT INTEREST PAYMENTS                  | \$37,440.00            | \$34,140.00            |
| EMPLOYEE BENEFITS                       | \$2,244,564.00         | \$2,360,174.00         |
| FUND TRANSFERS                          | \$671,000.00           | \$8,903,122.00         |
| <b>Total Expenditures</b>               | <b>\$25,592,257.00</b> | <b>\$35,267,117.92</b> |
| <b>Total Revenues Less Expenditures</b> | -                      | -                      |
| <b>Ending Fund Balance</b>              | -                      | -                      |



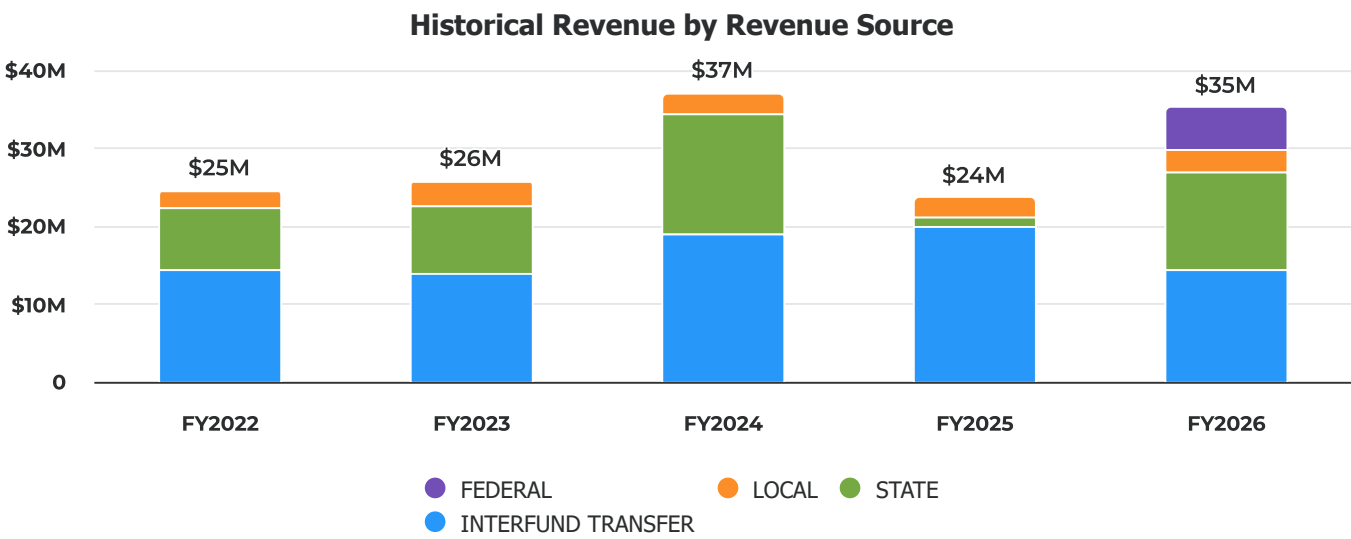
# Revenues by Department



## Revenues by Department

| Category       | 2025 Adopted Budget | 2026 Adopted Budget | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|----------------|---------------------|---------------------|--------------------------------------------------------------|
| HIGHWAY        | \$11,749,694.00     | \$21,028,253.94     | 78.97%                                                       |
| TREASURER      | \$13,842,563.00     | \$14,238,863.98     | 2.86%                                                        |
| Total Revenues | \$25,592,257.00     | \$35,267,117.92     | 37.80%                                                       |

# Revenues by Revenue Source



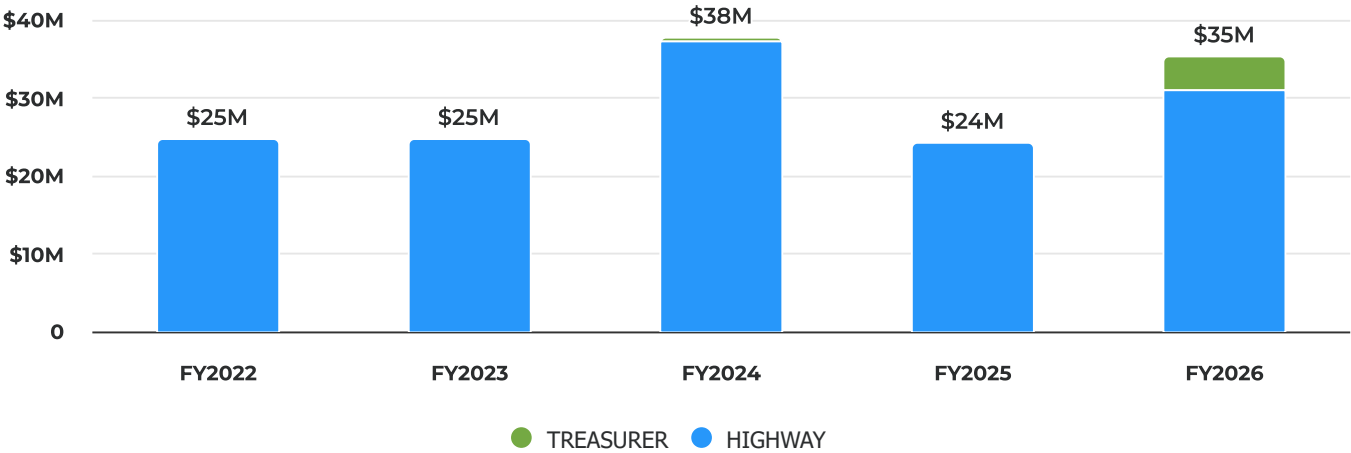


Revenues by Revenue Source

| Category              | 2025 Adopted Budget    | 2026 Adopted Budget    | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|-----------------------|------------------------|------------------------|--------------------------------------------------------------|
| LOCAL                 | \$2,804,300.00         | \$2,903,847.00         | 3.55%                                                        |
| STATE                 | \$8,945,394.00         | \$12,642,406.94        | 41.33%                                                       |
| FEDERAL               | -                      | \$5,482,000.00         | -                                                            |
| INTERFUND TRANSFER    | \$13,842,563.00        | \$14,238,863.98        | 2.86%                                                        |
| <b>Total Revenues</b> | <b>\$25,592,257.00</b> | <b>\$35,267,117.92</b> | <b>37.80%</b>                                                |

Appropriations by Department

Historical Expenditures by Department



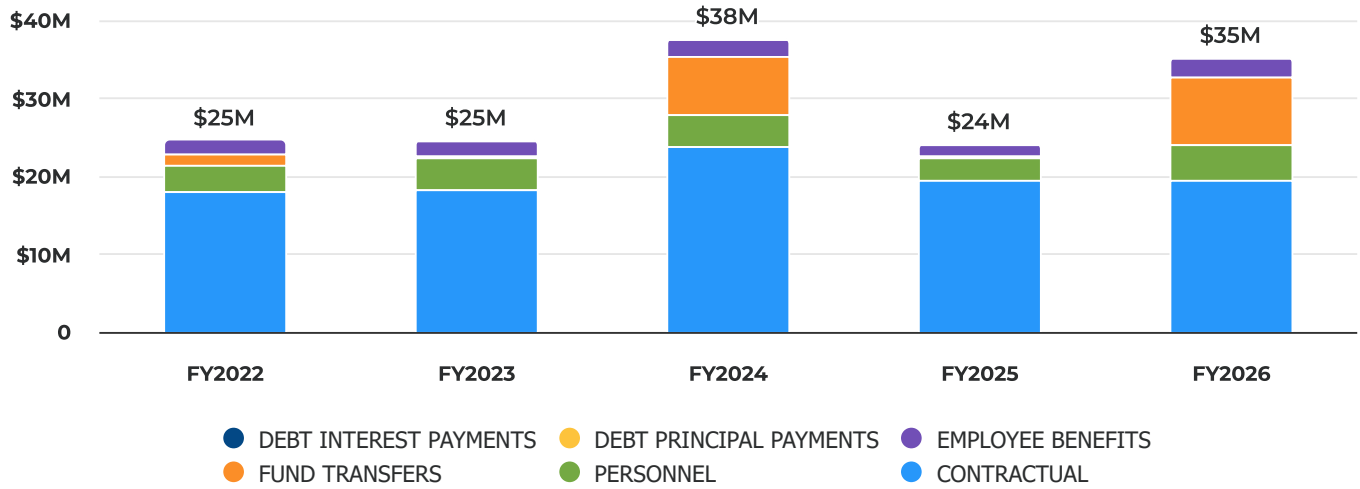
Appropriations by Department

| Category                  | 2025 Adopted Budget    | 2026 Adopted Budget    | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|------------------------|------------------------|--------------------------------------------------------------|
| HIGHWAY                   | \$25,592,257.00        | \$31,067,117.92        | 21.39%                                                       |
| TREASURER                 | -                      | \$4,200,000.00         | -                                                            |
| <b>Total Expenditures</b> | <b>\$25,592,257.00</b> | <b>\$35,267,117.92</b> | <b>37.80%</b>                                                |



# Appropriations by Category

## Historical Appropriations by Category



## Appropriations by Category

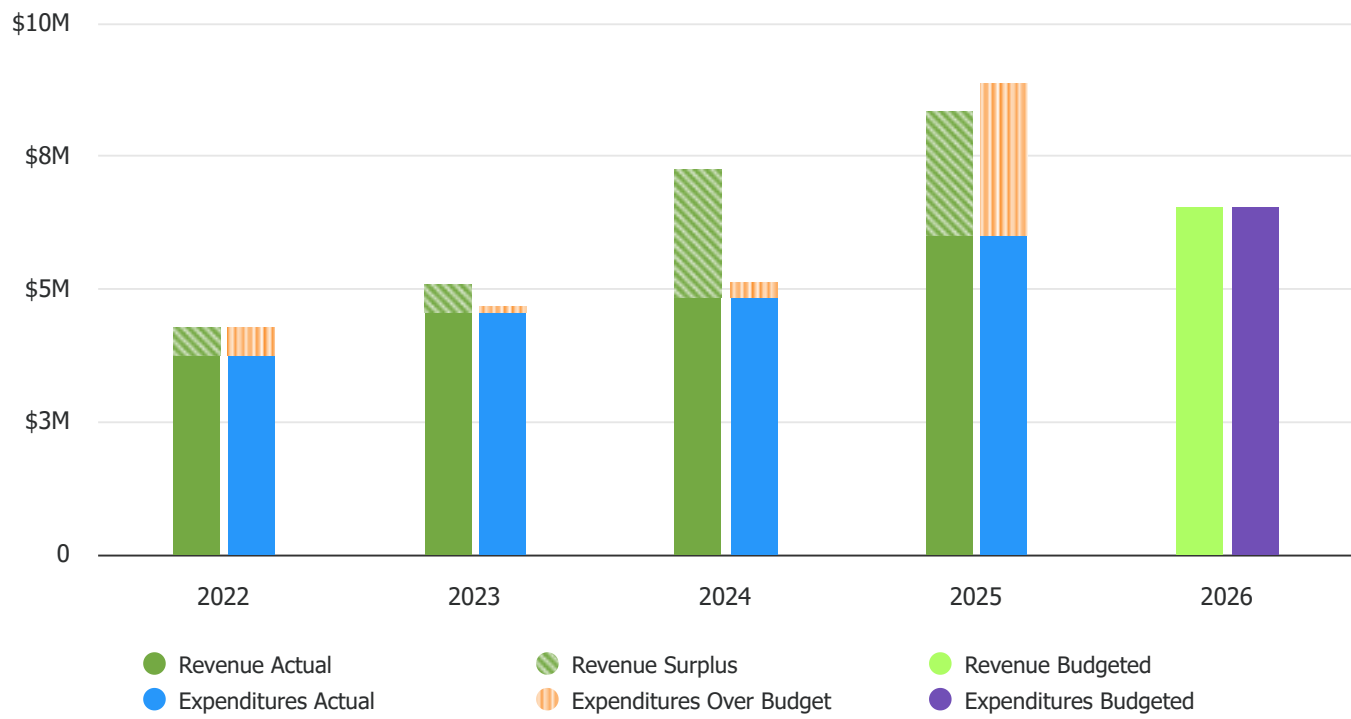
| Category                  | 2025 Adopted Budget    | 2026 Adopted Budget    | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|------------------------|------------------------|--------------------------------------------------------------|
| PERSONNEL                 | \$4,062,699.00         | \$4,445,821.05         | 9.43%                                                        |
| CONTRACTUAL               | \$18,466,554.00        | \$19,409,860.87        | 5.11%                                                        |
| DEBT PRINCIPAL PAYMENTS   | \$110,000.00           | \$114,000.00           | 3.64%                                                        |
| DEBT INTEREST PAYMENTS    | \$37,440.00            | \$34,140.00            | -8.81%                                                       |
| EMPLOYEE BENEFITS         | \$2,244,564.00         | \$2,360,174.00         | 5.15%                                                        |
| FUND TRANSFERS            | \$671,000.00           | \$8,903,122.00         | 1,226.84%                                                    |
| <b>Total Expenditures</b> | <b>\$25,592,257.00</b> | <b>\$35,267,117.92</b> | <b>37.80%</b>                                                |



# Highway Road Machinery Fund

## Summary

Revenues vs Appropriations Summary



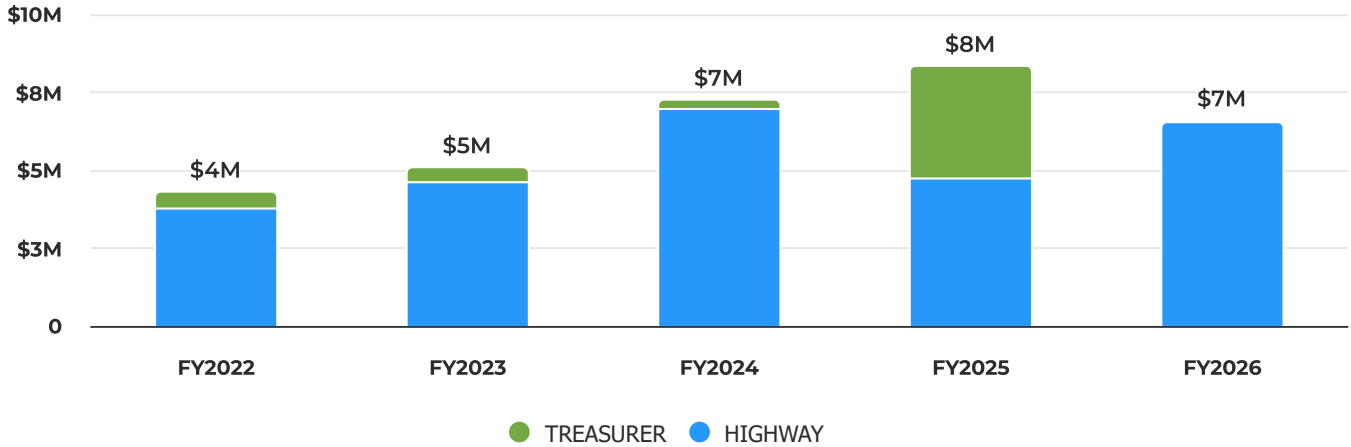
### Comprehensive Fund Summary

| Category                                | 2025 Adopted Budget   | 2026 Adopted Budget   |
|-----------------------------------------|-----------------------|-----------------------|
| Beginning Fund Balance                  | -                     | -                     |
| Revenues                                |                       |                       |
| LOCAL                                   | \$6,019,801.00        | \$6,550,505.00        |
| <b>Total Revenues</b>                   | <b>\$6,019,801.00</b> | <b>\$6,550,505.00</b> |
| Expenditures                            |                       |                       |
| PERSONNEL                               | \$795,104.00          | \$835,622.00          |
| EQUIPMENT                               | -                     | \$250,000.00          |
| CONTRACTUAL                             | \$3,569,126.00        | \$3,674,028.20        |
| DEBT PRINCIPAL PAYMENTS                 | \$430,000.00          | \$441,000.00          |
| DEBT INTEREST PAYMENTS                  | \$78,148.00           | \$67,848.00           |
| EMPLOYEE BENEFITS                       | \$507,951.00          | \$513,678.00          |
| FUND TRANSFERS                          | \$639,472.00          | \$768,328.80          |
| <b>Total Expenditures</b>               | <b>\$6,019,801.00</b> | <b>\$6,550,505.00</b> |
| <b>Total Revenues Less Expenditures</b> | <b>-</b>              | <b>-</b>              |
| Ending Fund Balance                     | -                     | -                     |



## Revenues by Department

### Historical Revenue by Department

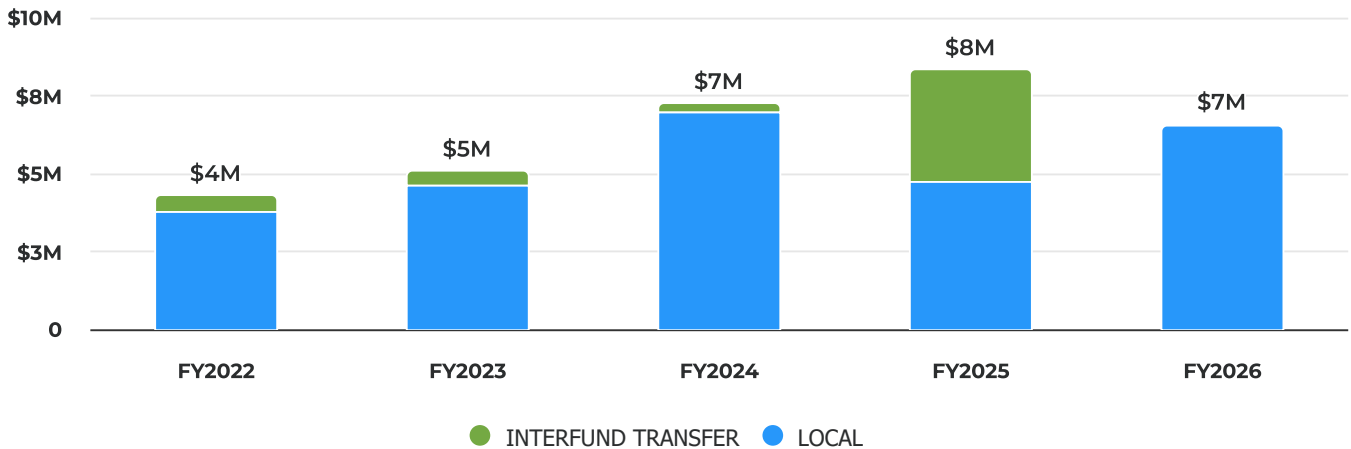


### Revenues by Department

| Category              | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs. 2026 Adopted Budget (% Change) |
|-----------------------|-----------------------|-----------------------|--------------------------------------------------------|
| HIGHWAY               | \$6,019,801.00        | \$6,550,505.00        | 8.82%                                                  |
| <b>Total Revenues</b> | <b>\$6,019,801.00</b> | <b>\$6,550,505.00</b> | <b>8.82%</b>                                           |

## Revenues by Revenue Source

### Historical Revenue by Revenue Source



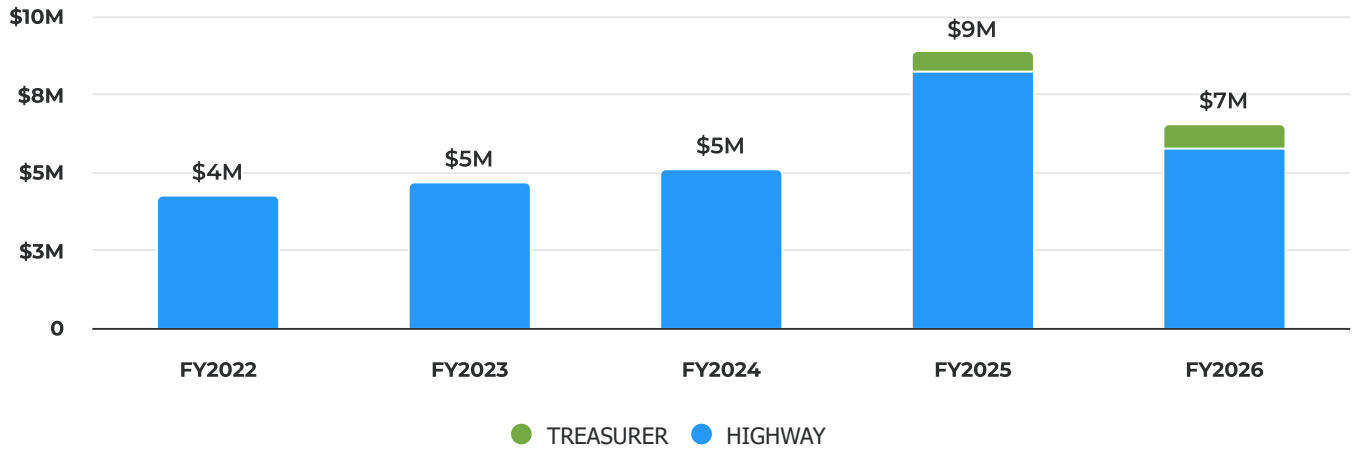
### Revenues by Revenue Source

| Category              | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs. 2026 Adopted Budget (% Change) |
|-----------------------|-----------------------|-----------------------|--------------------------------------------------------|
| LOCAL                 | \$6,019,801.00        | \$6,550,505.00        | 8.82%                                                  |
| <b>Total Revenues</b> | <b>\$6,019,801.00</b> | <b>\$6,550,505.00</b> | <b>8.82%</b>                                           |



# Appropriations by Department

## Historical Appropriations by Department

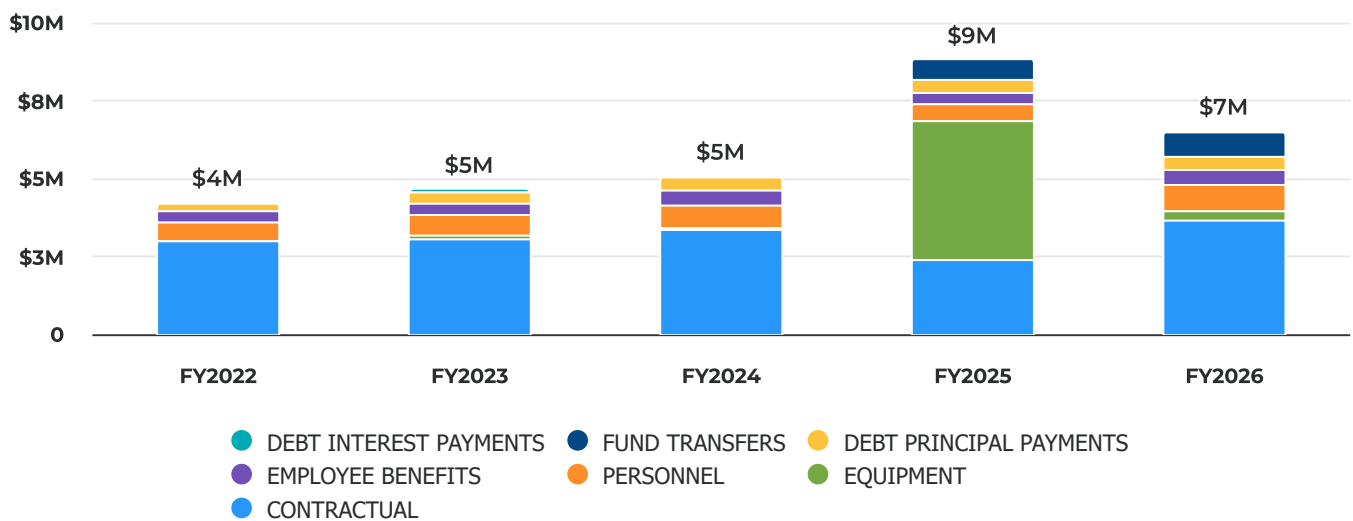


## Appropriations by Department

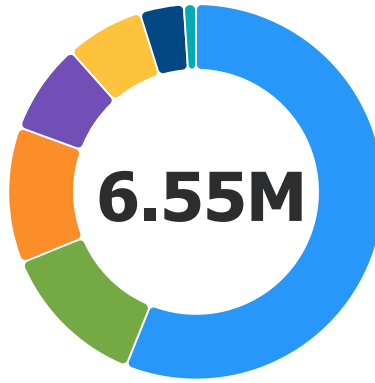
| Category                  | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs. 2026 Adopted Budget (% Change) |
|---------------------------|-----------------------|-----------------------|--------------------------------------------------------|
| HIGHWAY                   | \$5,380,329.00        | \$5,782,176.20        | 7.47%                                                  |
| TREASURER                 | \$639,472.00          | \$768,328.80          | 20.15%                                                 |
| <b>Total Expenditures</b> | <b>\$6,019,801.00</b> | <b>\$6,550,505.00</b> | <b>8.82%</b>                                           |

# Appropriations by Category

## Historical Appropriations by Category



## FY26 Appropriations by Category



|                           |                    |        |
|---------------------------|--------------------|--------|
| ● CONTRACTUAL             | <b>\$3,674,028</b> | 56.09% |
| ● PERSONNEL               | <b>\$835,622</b>   | 12.76% |
| ● FUND TRANSFERS          | <b>\$768,329</b>   | 11.73% |
| ● EMPLOYEE BENEFITS       | <b>\$513,678</b>   | 7.84%  |
| ● DEBT PRINCIPAL PAYMENTS | <b>\$441,000</b>   | 6.73%  |
| ● EQUIPMENT               | <b>\$250,000</b>   | 3.82%  |
| ● DEBT INTEREST PAYMENTS  | <b>\$67,848</b>    | 1.04%  |

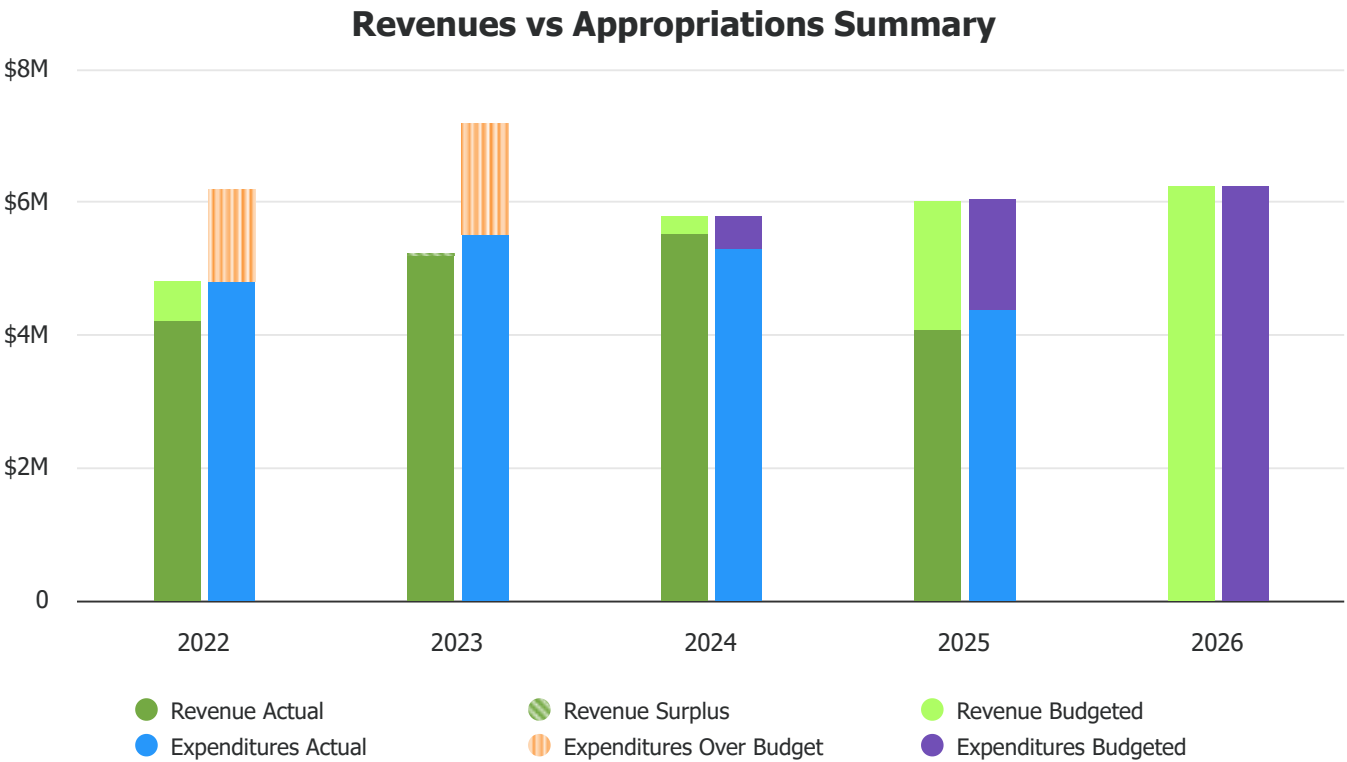
### Appropriations by Category

| Category                  | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|-----------------------|-----------------------|--------------------------------------------------------------|
| PERSONNEL                 | \$795,104.00          | \$835,622.00          | 5.10%                                                        |
| EQUIPMENT                 | -                     | \$250,000.00          | -                                                            |
| CONTRACTUAL               | \$3,569,126.00        | \$3,674,028.20        | 2.94%                                                        |
| DEBT PRINCIPAL PAYMENTS   | \$430,000.00          | \$441,000.00          | 2.56%                                                        |
| DEBT INTEREST PAYMENTS    | \$78,148.00           | \$67,848.00           | -13.18%                                                      |
| EMPLOYEE BENEFITS         | \$507,951.00          | \$513,678.00          | 1.13%                                                        |
| FUND TRANSFERS            | \$639,472.00          | \$768,328.80          | 20.15%                                                       |
| <b>Total Expenditures</b> | <b>\$6,019,801.00</b> | <b>\$6,550,505.00</b> | <b>8.82%</b>                                                 |



# Solid Waste Enterprise Fund

## Summary



## Comprehensive Fund Summary

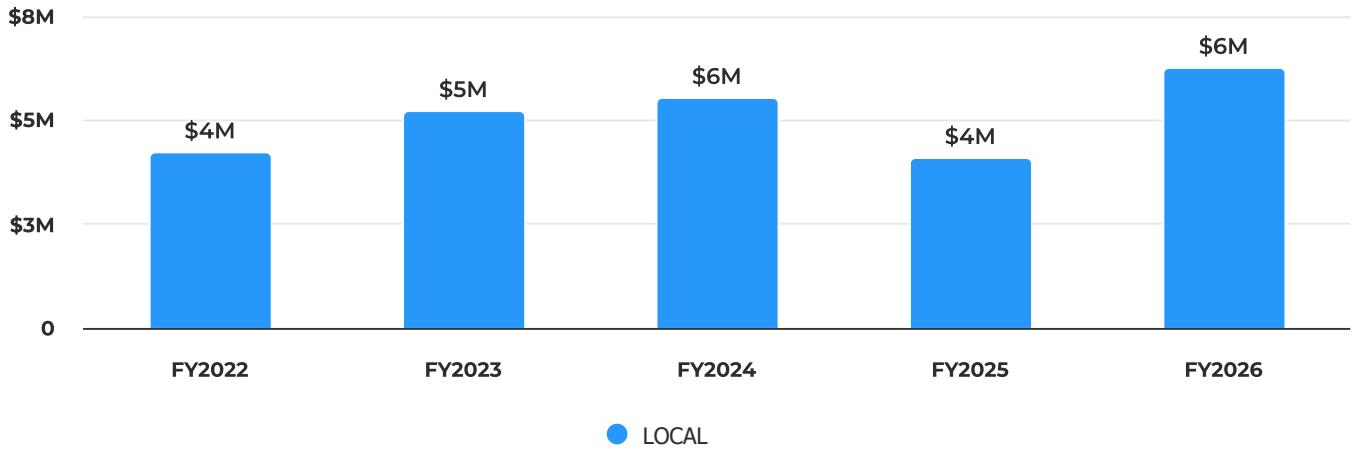
### Comprehensive Fund Summary

| Category                                | 2025 Adopted Budget   | 2026 Adopted Budget   |
|-----------------------------------------|-----------------------|-----------------------|
| <b>Beginning Fund Balance</b>           | -                     | -                     |
| <b>Revenues</b>                         |                       |                       |
| LOCAL                                   | \$6,023,279.00        | \$6,256,593.00        |
| <b>Total Revenues</b>                   | <b>\$6,023,279.00</b> | <b>\$6,256,593.00</b> |
| <b>Expenditures</b>                     |                       |                       |
| PERSONNEL                               | \$1,187,056.00        | \$1,210,261.00        |
| EQUIPMENT                               | \$461,574.00          | \$200,000.00          |
| CONTRACTUAL                             | \$3,575,813.00        | \$4,096,012.00        |
| EMPLOYEE BENEFITS                       | \$816,934.00          | \$750,320.00          |
| <b>Total Expenditures</b>               | <b>\$6,041,377.00</b> | <b>\$6,256,593.00</b> |
| <b>Total Revenues Less Expenditures</b> | <b>-\$18,098.00</b>   | <b>-</b>              |
| <b>Ending Fund Balance</b>              | <b>-\$18,098.00</b>   | <b>-</b>              |



## Revenues by Revenue Source

### Historical Revenue by Revenue Source

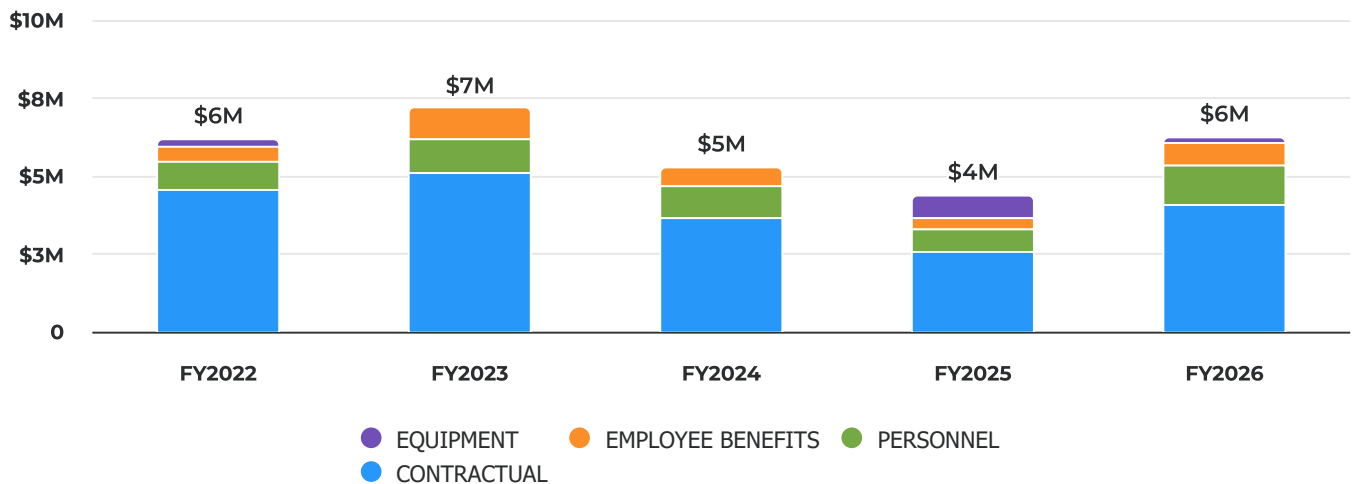


### Revenues by Revenue Source

| Category              | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs. 2026 Adopted Budget (% Change) |
|-----------------------|-----------------------|-----------------------|--------------------------------------------------------|
| LOCAL                 | \$6,023,279.00        | \$6,256,593.00        | 3.87%                                                  |
| <b>Total Revenues</b> | <b>\$6,023,279.00</b> | <b>\$6,256,593.00</b> | <b>3.87%</b>                                           |

## Appropriations by Category

### Historical Appropriations by Category



### Appropriations by Category

| Category  | 2025 Adopted Budget | 2026 Adopted Budget | 2025 Adopted Budget vs. 2026 Adopted Budget (% Change) |
|-----------|---------------------|---------------------|--------------------------------------------------------|
| PERSONNEL | \$1,187,056.00      | \$1,210,261.00      | 1.95%                                                  |



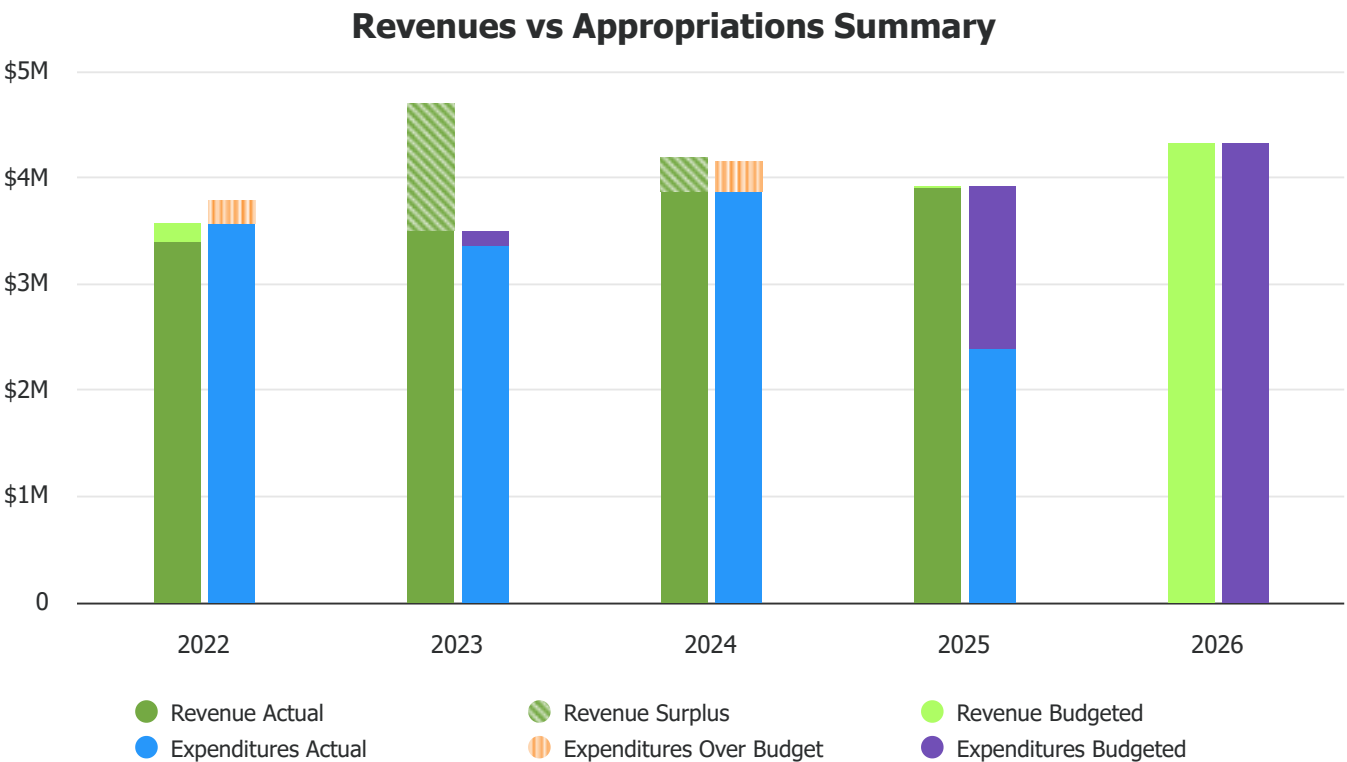


| Category                  | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|-----------------------|-----------------------|--------------------------------------------------------------|
| EQUIPMENT                 | \$461,574.00          | \$200,000.00          | -56.67%                                                      |
| CONTRACTUAL               | \$3,575,813.00        | \$4,096,012.00        | 14.55%                                                       |
| EMPLOYEE BENEFITS         | \$816,934.00          | \$750,320.00          | -8.15%                                                       |
| <b>Total Expenditures</b> | <b>\$6,041,377.00</b> | <b>\$6,256,593.00</b> | <b>3.56%</b>                                                 |



# County Attorney Self Insurance Fund (WC)

## Summary



## Comprehensive Fund Summary

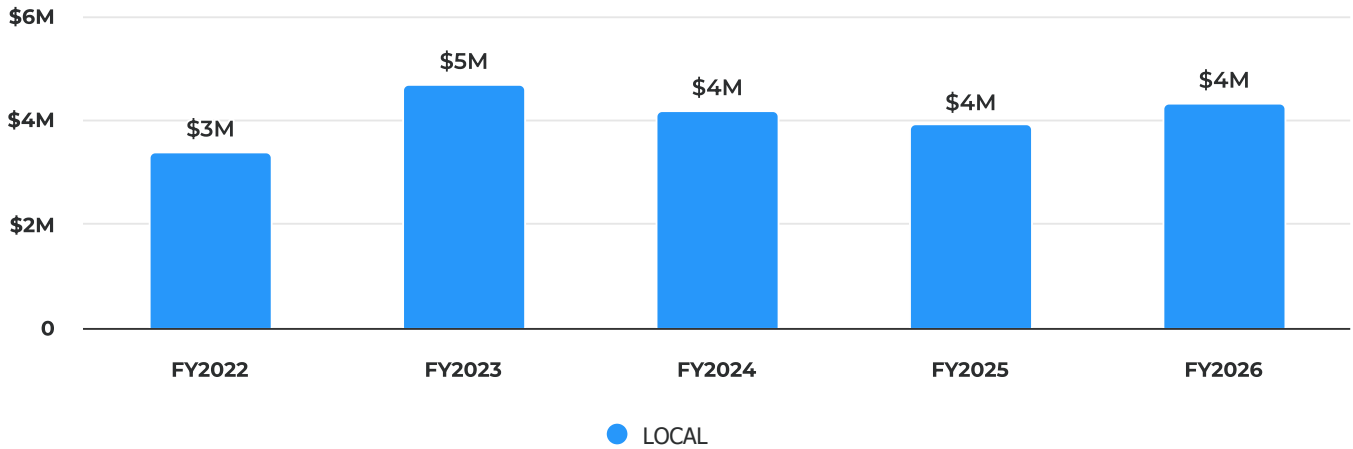
### Comprehensive Fund Summary

| Category                                | 2025 Adopted Budget   | 2026 Adopted Budget   |
|-----------------------------------------|-----------------------|-----------------------|
| <b>Beginning Fund Balance</b>           | -                     | -                     |
| <b>Revenues</b>                         |                       |                       |
| LOCAL                                   | \$3,916,037.00        | \$4,322,229.00        |
| <b>Total Revenues</b>                   | <b>\$3,916,037.00</b> | <b>\$4,322,229.00</b> |
| <b>Expenditures</b>                     |                       |                       |
| PERSONNEL                               | \$141,674.00          | \$183,357.00          |
| CONTRACTUAL                             | \$3,709,405.00        | \$4,055,252.00        |
| EMPLOYEE BENEFITS                       | \$64,958.00           | \$83,620.00           |
| <b>Total Expenditures</b>               | <b>\$3,916,037.00</b> | <b>\$4,322,229.00</b> |
| <b>Total Revenues Less Expenditures</b> | -                     | -                     |
| <b>Ending Fund Balance</b>              | -                     | -                     |



## Revenues by Revenue Source

### Historical Revenue by Revenue Source

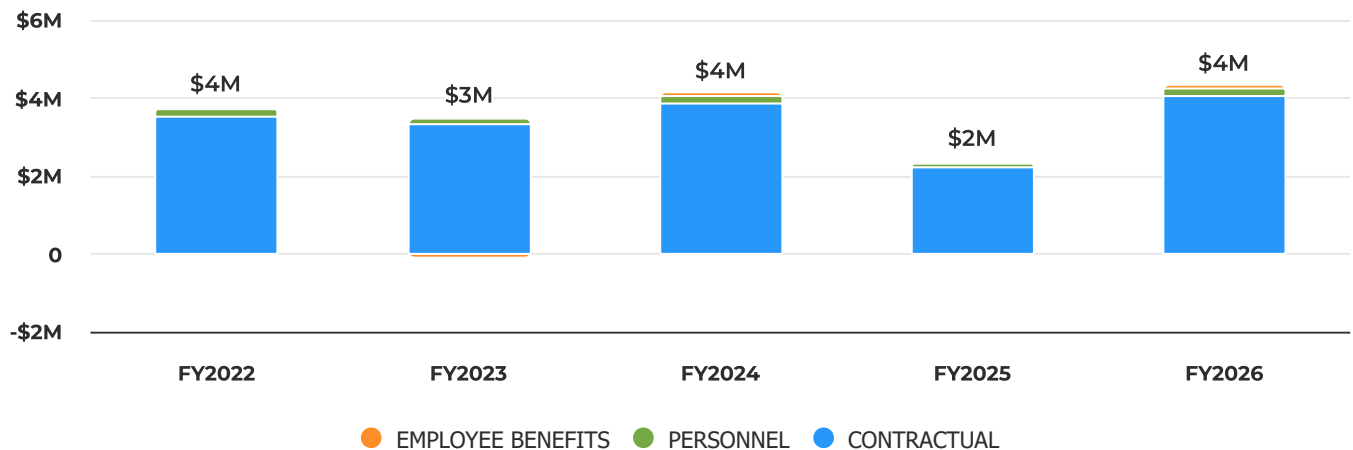


### Revenues by Revenue Source

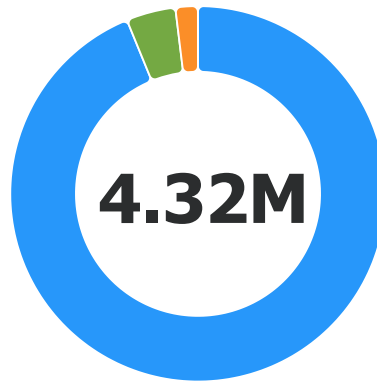
| Category              | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|-----------------------|-----------------------|-----------------------|--------------------------------------------------------------|
| LOCAL                 | \$3,916,037.00        | \$4,322,229.00        | 10.37%                                                       |
| <b>Total Revenues</b> | <b>\$3,916,037.00</b> | <b>\$4,322,229.00</b> | <b>10.37%</b>                                                |

## Appropriations by Category

### Historical Appropriations by Category



## FY26 Appropriations by Category



|                     |                    |        |
|---------------------|--------------------|--------|
| ● CONTRACTUAL       | <b>\$4,055,252</b> | 93.82% |
| ● PERSONNEL         | <b>\$183,357</b>   | 4.24%  |
| ● EMPLOYEE BENEFITS | <b>\$83,620</b>    | 1.93%  |

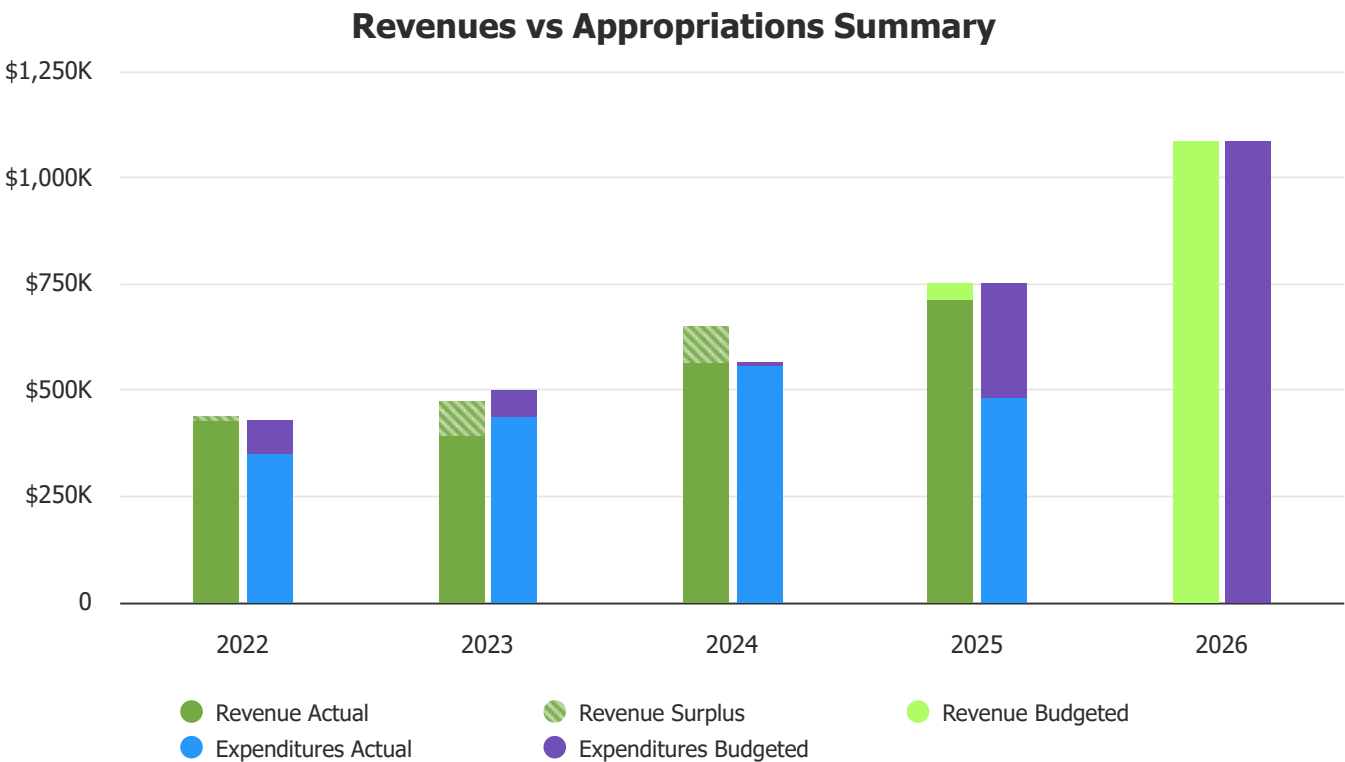
## Appropriations by Category

| Category                  | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|-----------------------|-----------------------|--------------------------------------------------------------|
| PERSONNEL                 | \$141,674.00          | \$183,357.00          | 29.42%                                                       |
| CONTRACTUAL               | \$3,709,405.00        | \$4,055,252.00        | 9.32%                                                        |
| EMPLOYEE BENEFITS         | \$64,958.00           | \$83,620.00           | 28.73%                                                       |
| <b>Total Expenditures</b> | <b>\$3,916,037.00</b> | <b>\$4,322,229.00</b> | <b>10.37%</b>                                                |



# County Attorney Liability/Casualty Fund (SI)

## Summary



## Comprehensive Fund Summary

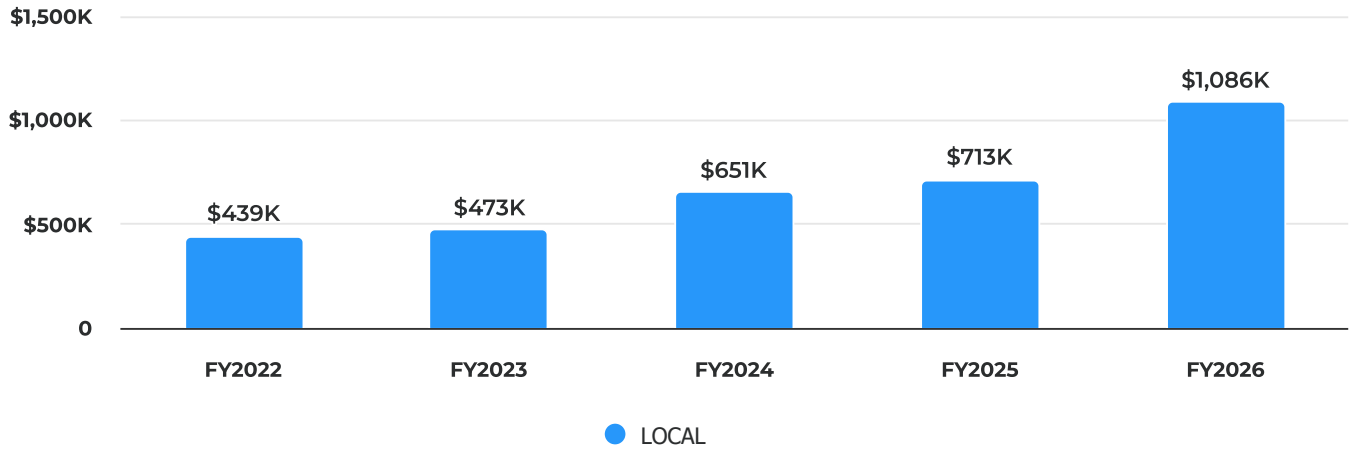
### Comprehensive Fund Summary

| Category                                | 2025 Adopted Budget | 2026 Adopted Budget   |
|-----------------------------------------|---------------------|-----------------------|
| <b>Beginning Fund Balance</b>           | -                   | -                     |
| <b>Revenues</b>                         |                     |                       |
| LOCAL                                   | \$751,418.00        | \$1,086,265.00        |
| <b>Total Revenues</b>                   | <b>\$751,418.00</b> | <b>\$1,086,265.00</b> |
| <b>Expenditures</b>                     |                     |                       |
| PERSONNEL                               | \$207,376.00        | \$208,384.00          |
| CONTRACTUAL                             | \$449,368.00        | \$784,035.00          |
| EMPLOYEE BENEFITS                       | \$94,674.00         | \$93,846.00           |
| <b>Total Expenditures</b>               | <b>\$751,418.00</b> | <b>\$1,086,265.00</b> |
| <b>Total Revenues Less Expenditures</b> | -                   | -                     |
| <b>Ending Fund Balance</b>              | -                   | -                     |



## Revenues by Revenue Source

### Historical Revenue by Revenue Source

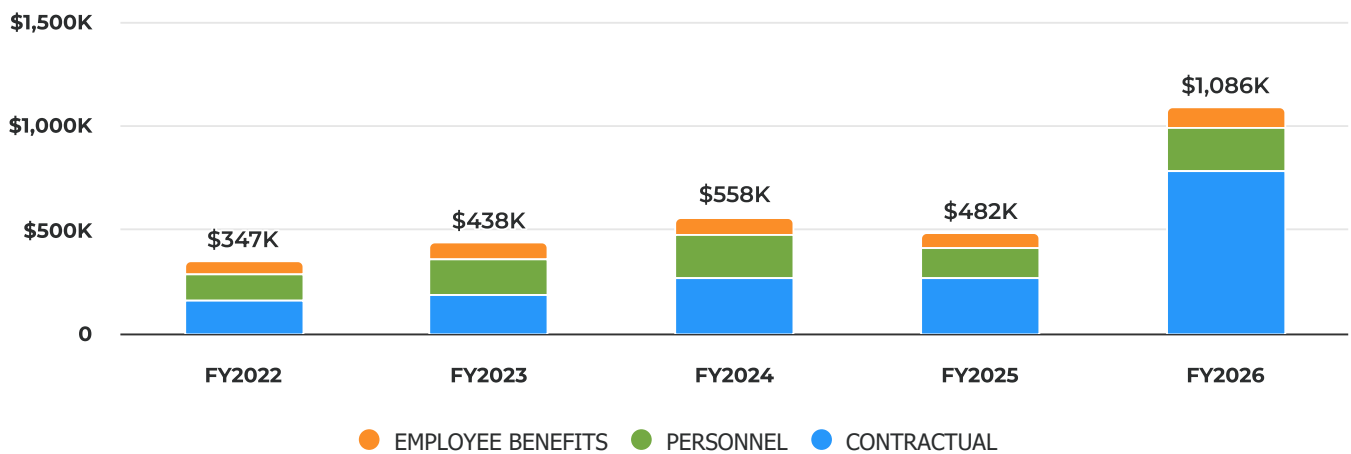


### Revenues by Revenue Source

| Category              | 2025 Adopted Budget | 2026 Adopted Budget   | 2025 Adopted Budget vs. 2026 Adopted Budget (% Change) |
|-----------------------|---------------------|-----------------------|--------------------------------------------------------|
| LOCAL                 | \$751,418.00        | \$1,086,265.00        | 44.56%                                                 |
| <b>Total Revenues</b> | <b>\$751,418.00</b> | <b>\$1,086,265.00</b> | <b>44.56%</b>                                          |

## Appropriations by Category

### Historical Appropriations by Category



### Appropriations by Category

| Category                  | 2025 Adopted Budget | 2026 Adopted Budget   | 2025 Adopted Budget vs. 2026 Adopted Budget (% Change) |
|---------------------------|---------------------|-----------------------|--------------------------------------------------------|
| PERSONNEL                 | \$207,376.00        | \$208,384.00          | 0.49%                                                  |
| CONTRACTUAL               | \$449,368.00        | \$784,035.00          | 74.48%                                                 |
| EMPLOYEE BENEFITS         | \$94,674.00         | \$93,846.00           | -0.87%                                                 |
| <b>Total Expenditures</b> | <b>\$751,418.00</b> | <b>\$1,086,265.00</b> | <b>44.56%</b>                                          |

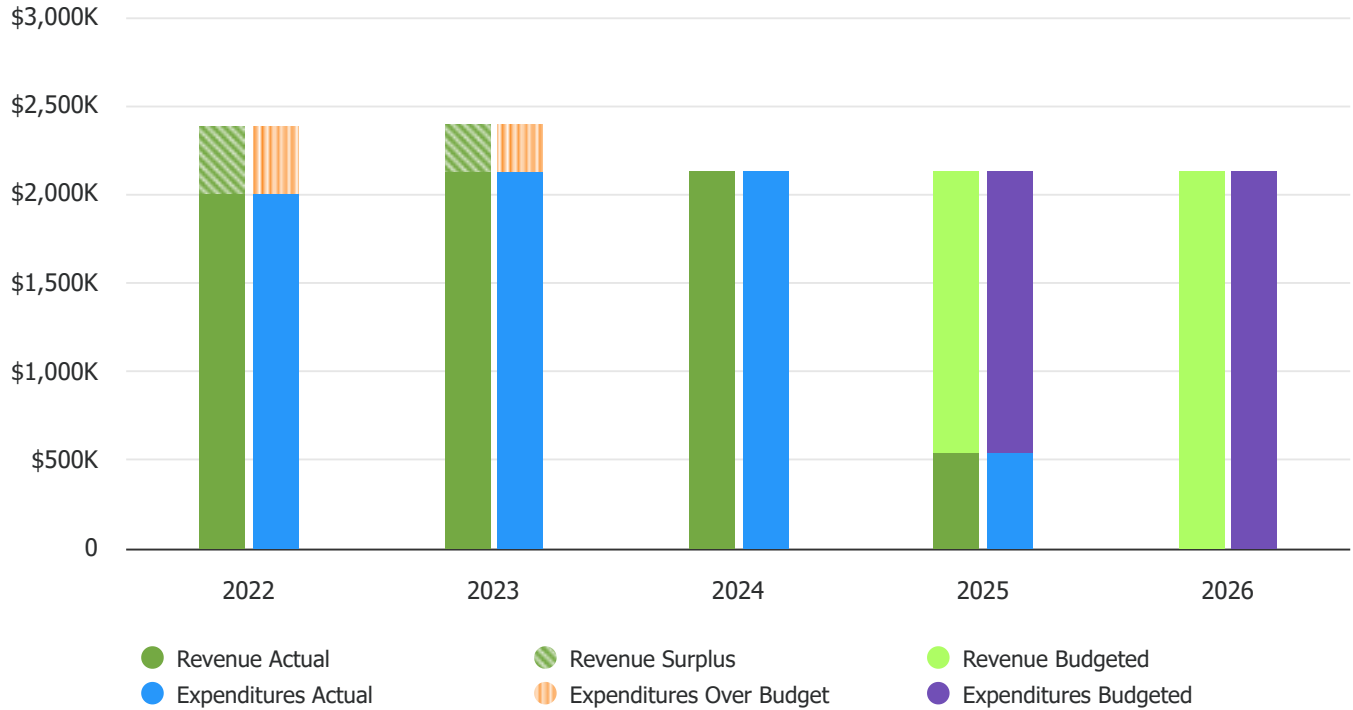




# NYPA

## Summary

### Revenues vs Expenditures Summary



## Comprehensive Fund Summary

### Comprehensive Fund Summary

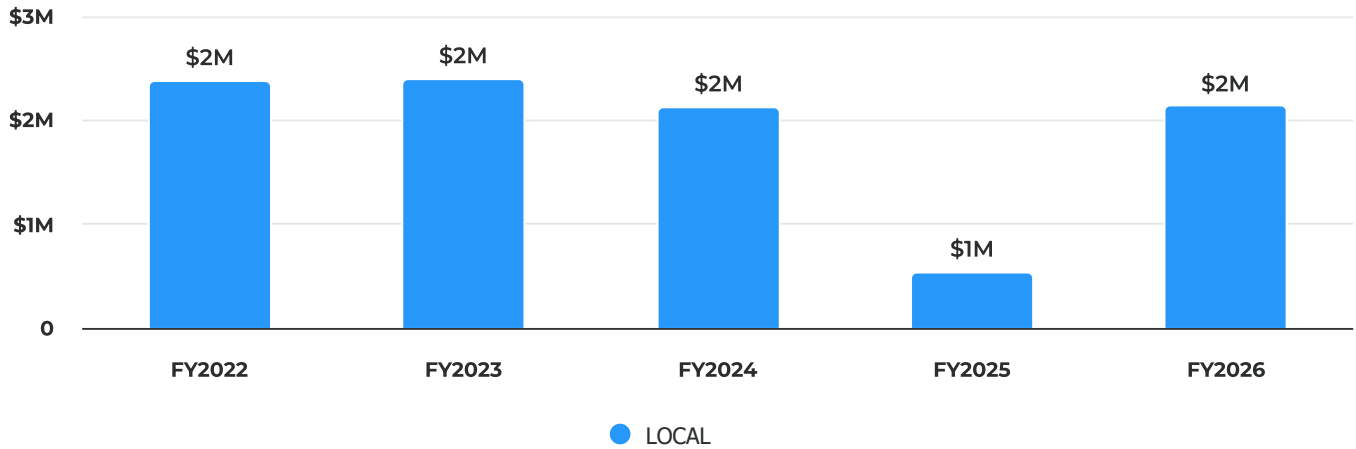
| Category                                | 2025 Adopted Budget   | 2026 Adopted Budget   |
|-----------------------------------------|-----------------------|-----------------------|
| <b>Beginning Fund Balance</b>           | -                     | -                     |
| <b>Revenues</b>                         |                       |                       |
| LOCAL                                   | \$2,135,449.00        | \$2,135,449.00        |
| <b>Total Revenues</b>                   | <b>\$2,135,449.00</b> | <b>\$2,135,449.00</b> |
| <b>Expenditures</b>                     |                       |                       |
| CONTRACTUAL                             | \$2,135,449.00        | \$2,135,449.00        |
| <b>Total Expenditures</b>               | <b>\$2,135,449.00</b> | <b>\$2,135,449.00</b> |
| <b>Total Revenues Less Expenditures</b> | -                     | -                     |
| <b>Ending Fund Balance</b>              | -                     | -                     |





## Revenues by Revenue Source

### Historical Revenue by Revenue Source

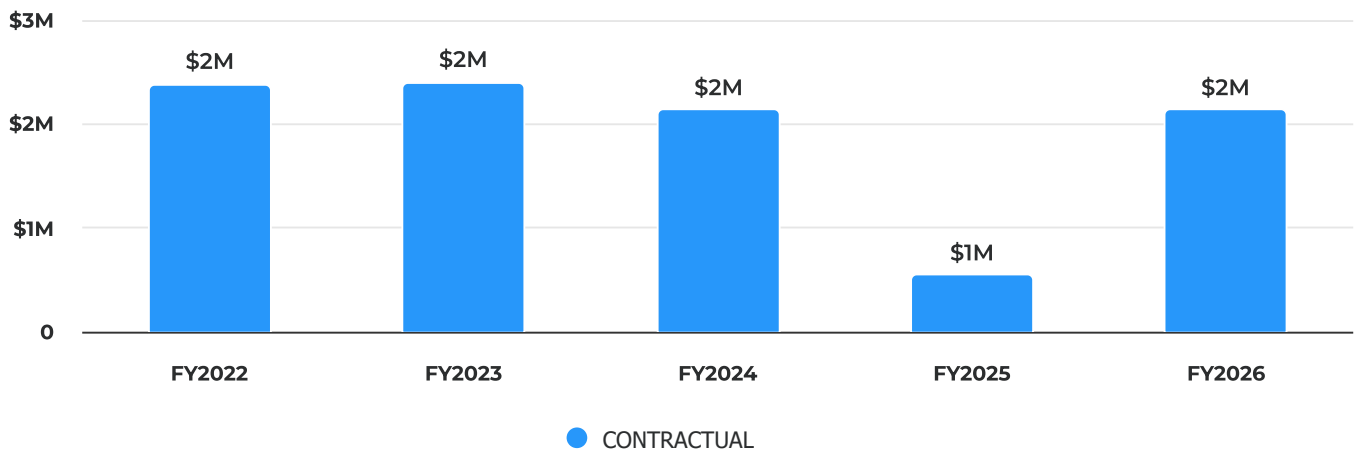


### Revenues by Revenue Source

| Category              | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|-----------------------|-----------------------|-----------------------|--------------------------------------------------------------|
| LOCAL                 | \$2,135,449.00        | \$2,135,449.00        | -                                                            |
| <b>Total Revenues</b> | <b>\$2,135,449.00</b> | <b>\$2,135,449.00</b> | <b>-</b>                                                     |

## Appropriations by Category

### Historical Expenditures by Category



### Appropriations by Category

| Category                  | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|-----------------------|-----------------------|--------------------------------------------------------------|
| CONTRACTUAL               | \$2,135,449.00        | \$2,135,449.00        | -                                                            |
| <b>Total Expenditures</b> | <b>\$2,135,449.00</b> | <b>\$2,135,449.00</b> | <b>-</b>                                                     |





# DEPARTMENTS



# Board of Elections



Jennie Bacon  
Democratic Commissioner



Thomas Nichols  
Republican Commissioner

## Mission Statement



The mission is to uphold the Election Law by maintaining and providing open, free, legal, and unbiased elections for all who wish to participate in the electoral process either as voters or as candidates for elective office.

### Programs

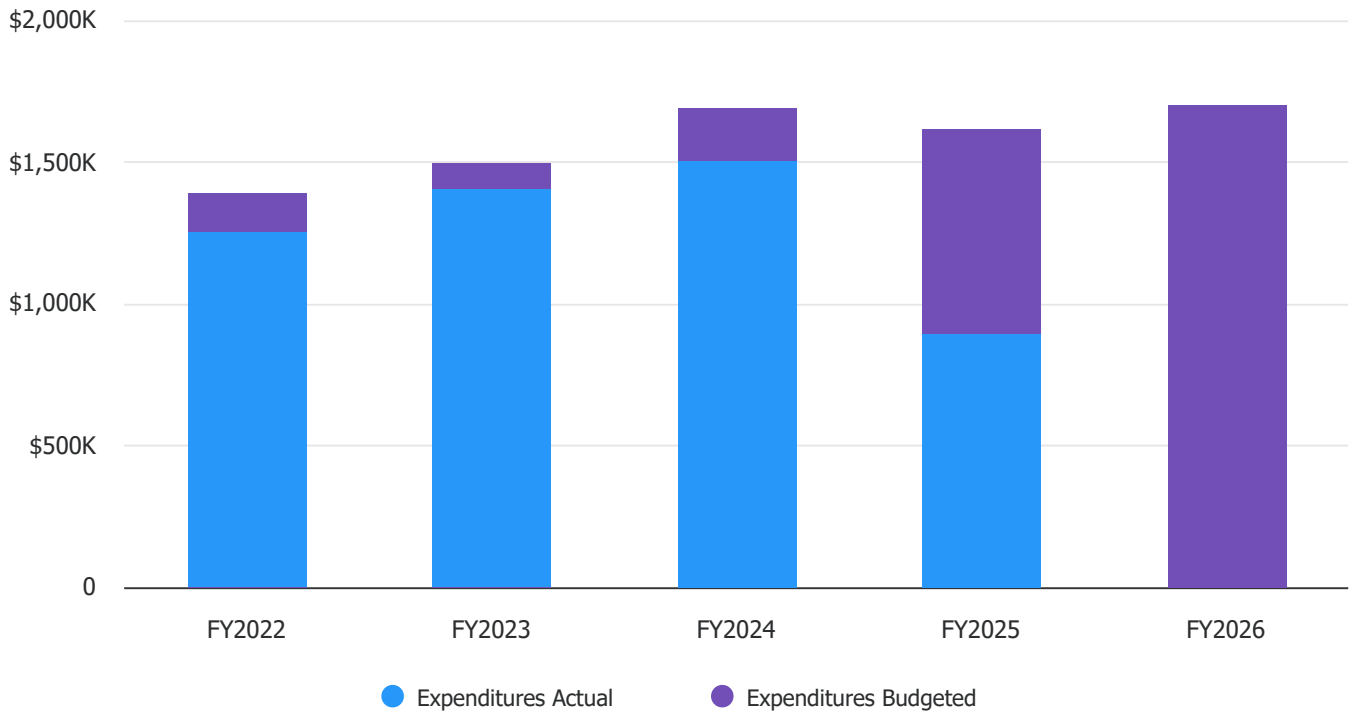
- Board of Elections (E1)
- Voter Education (E3)

### Program Mandates

- Elections Law, Article 3 § 3-200

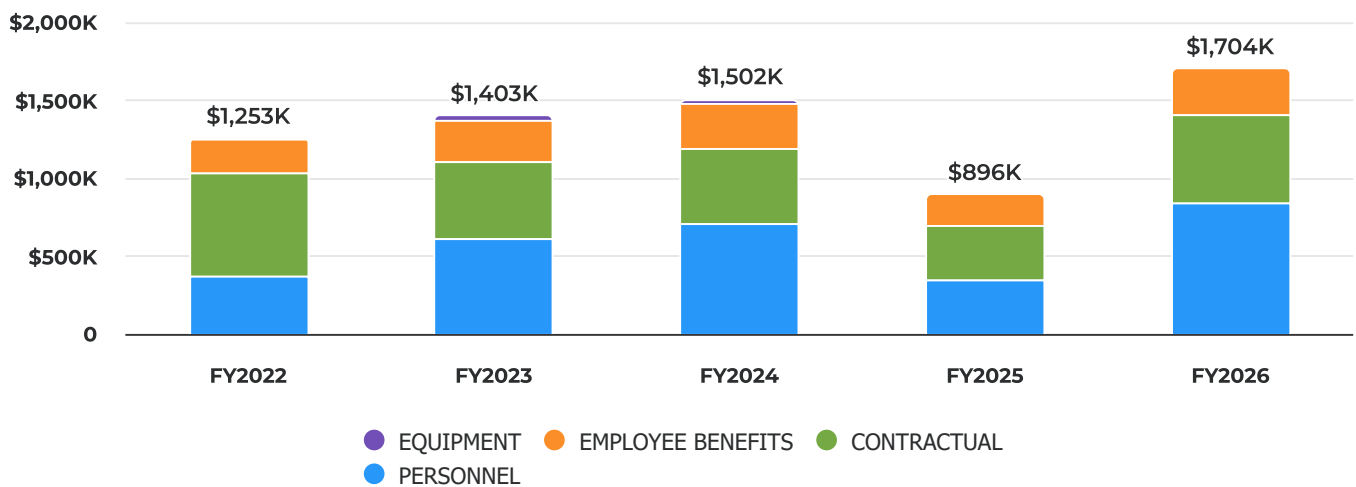
# Appropriation Summary

## Budget vs Historical Actuals

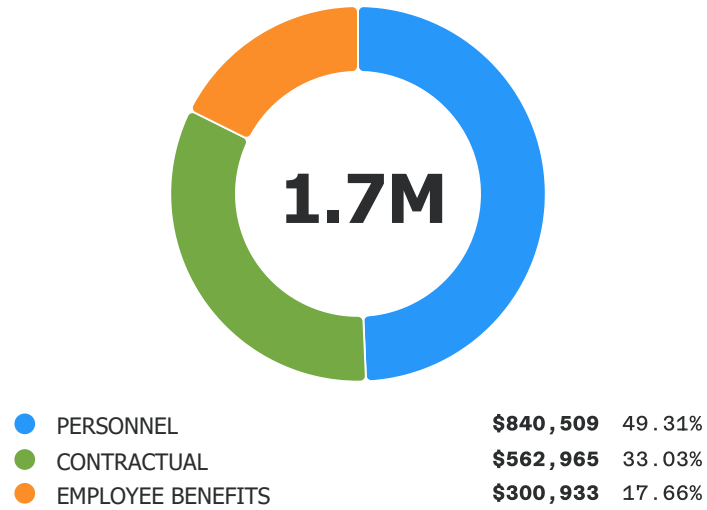


# Appropriations by Category

## Historical Appropriations by Category



## FY26 Appropriations by Category



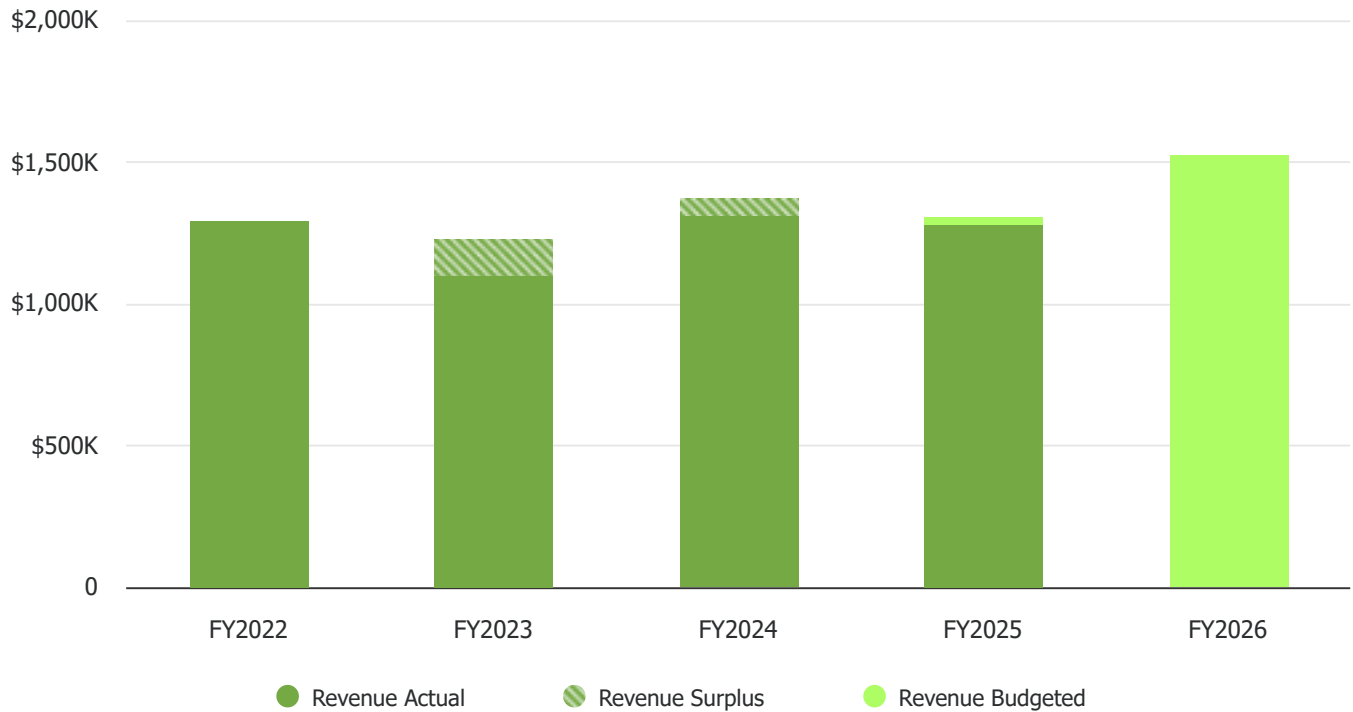
## Appropriations by Category

| Category                  | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|-----------------------|-----------------------|--------------------------------------------------------------|
| PERSONNEL                 | \$782,827.20          | \$840,509.00          | 7.37%                                                        |
| CONTRACTUAL               | \$541,626.23          | \$562,965.30          | 3.94%                                                        |
| EMPLOYEE BENEFITS         | \$292,344.00          | \$300,933.00          | 2.94%                                                        |
| <b>Total Expenditures</b> | <b>\$1,616,797.43</b> | <b>\$1,704,407.30</b> | <b>5.42%</b>                                                 |



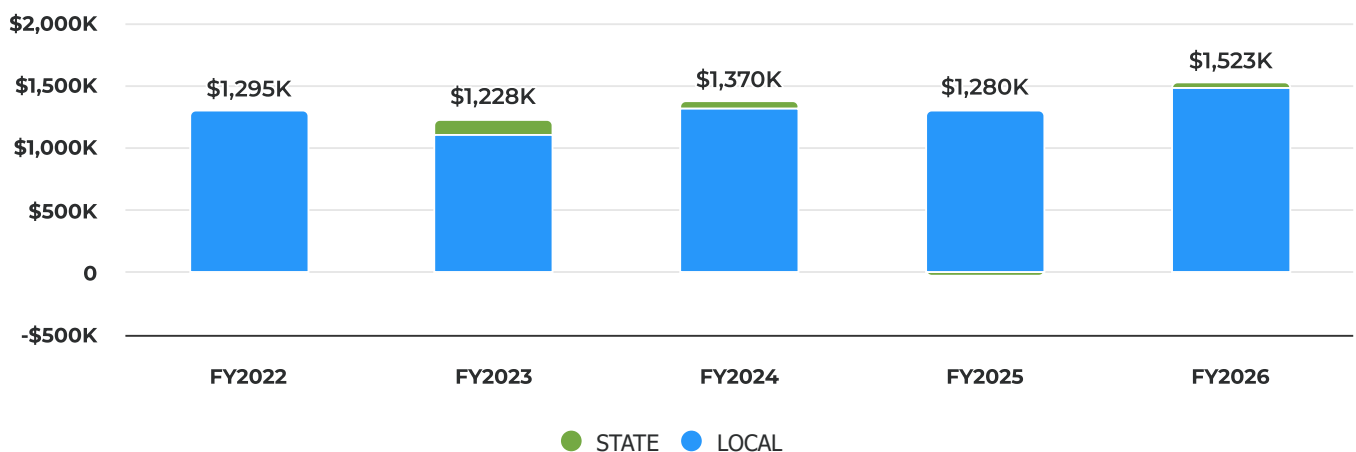
## Revenue Summary

### Historical Revenues Across Department

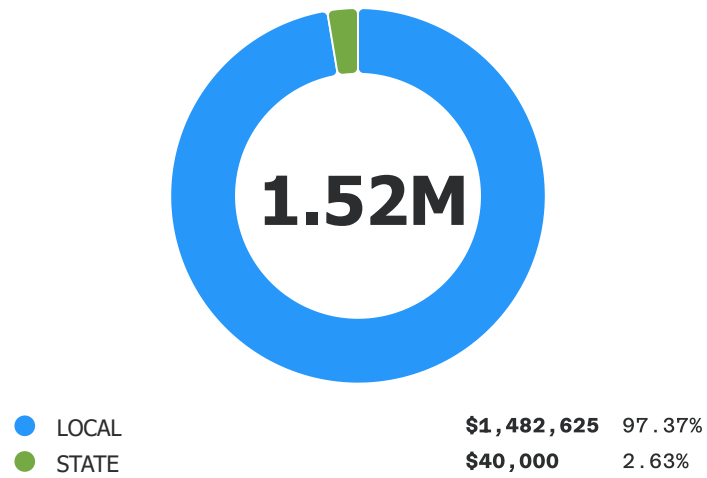


## Revenues by Revenue Source

### Historical Revenues by Revenue Source



## FY26 Revenues by Revenue Source



## Revenues by Revenue Source

| Category              | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|-----------------------|-----------------------|-----------------------|--------------------------------------------------------------|
| LOCAL                 | \$1,303,049.06        | \$1,482,625.30        | 13.78%                                                       |
| STATE                 | -                     | \$40,000.00           | -                                                            |
| <b>Total Revenues</b> | <b>\$1,303,049.06</b> | <b>\$1,522,625.30</b> | <b>16.85%</b>                                                |





# Budget Detail

|                                 |       |                          | 2024 Actual          | 2025 Adopted         | 2025 Modified        | 2025 Projected       | 2026 Tentative       | 2026 Adopted         |
|---------------------------------|-------|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>BOARD OF ELECTIONS (100)</b> |       |                          | <b>\$131,659</b>     | <b>\$313,748</b>     | <b>\$313,748</b>     | <b>\$75,399</b>      | <b>\$181,782</b>     | <b>\$181,782</b>     |
| <b>BOARD OF ELECTIONS (E1)</b>  |       |                          | <b>\$131,659</b>     | <b>\$313,748</b>     | <b>\$313,748</b>     | <b>\$75,399</b>      | <b>\$181,782</b>     | <b>\$181,782</b>     |
| <b>BOARD OF ELECTIONS (E10)</b> |       |                          | <b>\$131,659</b>     | <b>\$313,748</b>     | <b>\$313,748</b>     | <b>\$75,399</b>      | <b>\$181,782</b>     | <b>\$181,782</b>     |
| <b>PERSONNEL (1)</b>            |       |                          | <b>\$708,511</b>     | <b>\$782,827</b>     | <b>\$782,827</b>     | <b>\$654,915</b>     | <b>\$840,509</b>     | <b>\$840,509</b>     |
| E1014501                        | 10200 | E RETROACTIVE PAYROLL    | \$0                  | \$0                  | \$0                  | \$1,151              | \$0                  | \$0                  |
| E1014501                        | 12000 | E SUPER/ADMINISTRATIVE   | \$269,802            | \$267,938            | \$267,938            | \$280,883            | \$294,879            | \$294,879            |
| E1014501                        | 14000 | E CLERICAL               | \$176,861            | \$177,207            | \$177,207            | \$171,939            | \$192,148            | \$192,148            |
| E1014501                        | 16000 | E PER DIEM               | \$236,717            | \$325,328            | \$325,328            | \$175,000            | \$331,139            | \$331,139            |
| E1014501                        | 17000 | E REGULAR PART TIME      | \$1,297              | \$1,297              | \$1,297              | \$0                  | \$0                  | \$0                  |
| E1014501                        | 18000 | E OVERTIME               | \$12,738             | \$7,757              | \$7,757              | \$4,599              | \$11,250             | \$11,250             |
| E1014501                        | 19501 | E LONGEVITY PAYMENTS     | \$3,012              | \$3,300              | \$3,300              | \$15,012             | \$9,493              | \$9,493              |
| E1014501                        | 19502 | E VACATION PAYOUT        | \$0                  | \$0                  | \$0                  | \$312                | \$0                  | \$0                  |
| E1014501                        | 19504 | E HOLIDAY PAY            | \$0                  | \$0                  | \$0                  | \$776                | \$1,600              | \$1,600              |
| E1014501                        | 19510 | E VACATION BUY BACK      | \$4,238              | \$0                  | \$0                  | \$1,113              | \$0                  | \$0                  |
| E1014501                        | 19513 | E COMP TIME PAYOUT       | \$0                  | \$0                  | \$0                  | \$7                  | \$0                  | \$0                  |
| E1014501                        | 19550 | HEALTH INSUR BUYOUT      | \$3,846              | \$0                  | \$0                  | \$4,123              | \$0                  | \$0                  |
| <b>CONTRACTUAL (4)</b>          |       |                          | <b>\$473,168</b>     | <b>\$541,626</b>     | <b>\$541,626</b>     | <b>\$466,239</b>     | <b>\$562,965</b>     | <b>\$562,965</b>     |
| E1014504                        | 407HS | HUMAN SVCS BLDG RENT     | \$30,148             | \$29,383             | \$29,383             | \$29,383             | \$30,817             | \$30,817             |
| E1014504                        | 40800 | BLDG & PROPERTY MAINT    | \$39,631             | \$39,631             | \$39,631             | \$39,631             | \$39,631             | \$39,631             |
| E1014504                        | 408HS | HUMAN SVCS BLDG MAINT    | \$29,477             | \$33,649             | \$33,649             | \$33,649             | \$38,655             | \$38,655             |
| E1014504                        | 41102 | E EDUC WORKSHOPS         | \$150                | \$400                | \$400                | \$370                | \$600                | \$600                |
| E1014504                        | 41401 | E LIAB & OTHER INSUR     | \$10,087             | \$14,755             | \$14,755             | \$14,755             | \$18,521             | \$18,521             |
| E1014504                        | 41901 | E CENTRAL PRINTING       | \$2,966              | \$4,500              | \$4,500              | \$4,000              | \$5,000              | \$5,000              |
| E1014504                        | 41902 | E COMMERCIAL PRINTING    | \$76,662             | \$130,000            | \$130,000            | \$80,000             | \$130,000            | \$130,000            |
| E1014504                        | 42000 | E OFFICE SUPPLIES        | \$3,693              | \$11,000             | \$11,000             | \$5,000              | \$10,000             | \$10,000             |
| E1014504                        | 42004 | E COMPUTER SOFTWARE      | \$56,503             | \$60,500             | \$60,500             | \$60,500             | \$60,500             | \$60,500             |
| E1014504                        | 42101 | E I/D COPYING EQUIP      | \$980                | \$984                | \$984                | \$984                | \$1,009              | \$1,009              |
| E1014504                        | 42102 | E EQUIPMENT LEASE        | \$104,900            | \$104,900            | \$104,900            | \$104,900            | \$104,900            | \$104,900            |
| E1014504                        | 421FL | E FLEET LEASE            | \$4,311              | \$4,310              | \$4,310              | \$4,310              | \$4,310              | \$4,310              |
| E1014504                        | 42300 | E OTHER COMMUN SVCS      | \$40,912             | \$20,000             | \$20,000             | \$15,000             | \$25,000             | \$25,000             |
| E1014504                        | 42303 | E I/D PHONE CHARGES      | \$1,034              | \$1,034              | \$1,034              | \$1,034              | \$1,262              | \$1,262              |
| E1014504                        | 42401 | E REGULAR POSTAGE        | \$15,276             | \$14,000             | \$14,000             | \$15,133             | \$16,000             | \$16,000             |
| E1014504                        | 42402 | E I/D POSTAGE            | \$21,899             | \$40,000             | \$40,000             | \$35,000             | \$40,000             | \$40,000             |
| E1014504                        | 42700 | E MEMBERSHIPS & DUES     | \$220                | \$220                | \$220                | \$240                | \$400                | \$400                |
| E1014504                        | 43004 | E MEDICAL FEES           | \$0                  | \$60                 | \$60                 | \$30                 | \$60                 | \$60                 |
| E1014504                        | 43005 | E ADVERTISING FEES & EXP | \$5,293              | \$8,000              | \$8,000              | \$5,000              | \$10,000             | \$10,000             |
| E1014504                        | 43007 | E OTHER FEES & SVCS      | \$12,000             | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| E1014504                        | 430CU | OTHER FEES & SVCS ELECT  | \$10,882             | \$11,000             | \$11,000             | \$6,000              | \$11,000             | \$11,000             |
| E1014504                        | 44000 | E I/D AUTO EXPENSE       | \$155                | \$500                | \$500                | \$500                | \$500                | \$500                |
| E1014504                        | 44100 | E I/D FUEL CHARGES       | \$831                | \$800                | \$800                | \$520                | \$800                | \$800                |
| E1014504                        | 44300 | E MILEAGE REIMB          | \$1,424              | \$2,000              | \$2,000              | \$1,300              | \$2,000              | \$2,000              |
| E1014504                        | 44500 | E OTHER TRAVEL           | \$3,734              | \$10,000             | \$10,000             | \$9,000              | \$12,000             | \$12,000             |
| <b>REVENUE (5)</b>              |       |                          | <b>(\$1,345,141)</b> | <b>(\$1,303,049)</b> | <b>(\$1,303,049)</b> | <b>(\$1,338,099)</b> | <b>(\$1,522,625)</b> | <b>(\$1,522,625)</b> |
| E1012895                        | 55000 | BOARD OF ELECTIONS FEES  | (\$1,305,369)        | (\$1,297,224)        | (\$1,297,224)        | (\$1,297,224)        | (\$1,476,800)        | (\$1,476,800)        |
| E1022155                        | 55000 | E LR ELECTION SVC CHGS   | (\$6,925)            | (\$5,825)            | (\$5,825)            | (\$5,875)            | (\$5,825)            | (\$5,825)            |
| E1030895                        | 56000 | E BOE STATE AID          | (\$32,848)           | \$0                  | \$0                  | (\$35,000)           | (\$40,000)           | (\$40,000)           |
| <b>EMPLOYEE BENEFITS (8)</b>    |       |                          | <b>\$295,121</b>     | <b>\$292,344</b>     | <b>\$292,344</b>     | <b>\$292,344</b>     | <b>\$300,933</b>     | <b>\$300,933</b>     |
| E1014508                        | 81000 | RETIREMENT               | \$63,805             | \$61,259             | \$61,259             | \$61,259             | \$74,530             | \$74,530             |
| E1014508                        | 83000 | SOCIAL SECURITY          | \$35,506             | \$36,322             | \$36,322             | \$36,322             | \$40,307             | \$40,307             |
| E1014508                        | 84000 | WORKERS' COMP            | \$18,524             | \$20,349             | \$20,349             | \$20,349             | \$21,310             | \$21,310             |
| E1014508                        | 84500 | GROUP LIFE INSURANCE     | \$834                | \$824                | \$824                | \$824                | \$824                | \$824                |
| E1014508                        | 86000 | HOSPITAL & MED INSURA    | \$168,118            | \$165,292            | \$165,292            | \$165,292            | \$155,718            | \$155,718            |
| E1014508                        | 86500 | DENTAL INSURANCE         | \$6,163              | \$6,136              | \$6,136              | \$6,136              | \$6,200              | \$6,200              |
| E1014508                        | 89000 | VISION INSURANCE         | \$2,173              | \$2,162              | \$2,162              | \$2,162              | \$2,044              | \$2,044              |



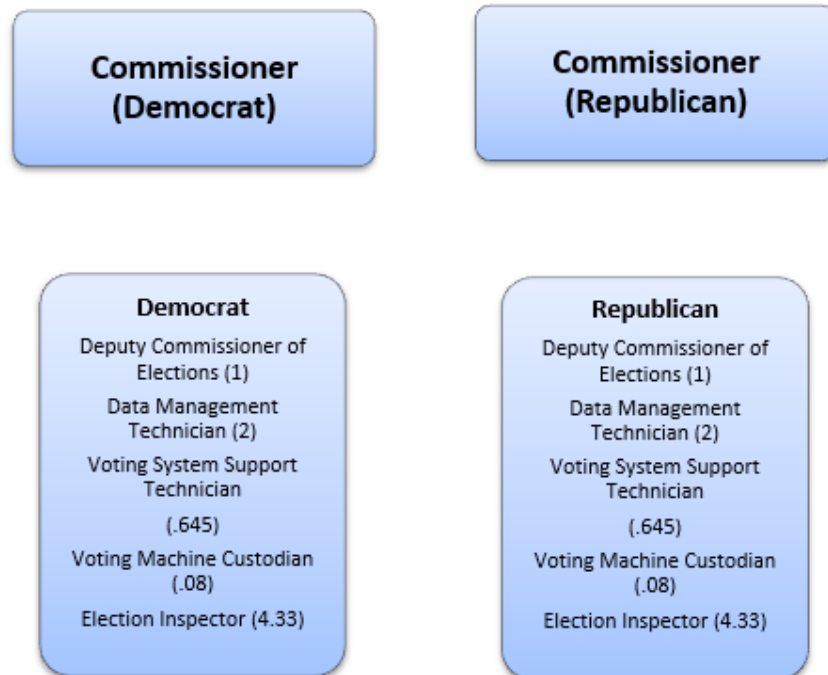
|                               |       |      |                          | 2024 Actual       | 2025 Adopted | 2025 Modified      | 2025 Projected     | 2026 Tentative | 2026 Adopted |
|-------------------------------|-------|------|--------------------------|-------------------|--------------|--------------------|--------------------|----------------|--------------|
| <b>ELECTIONS GRANTS (E1Z)</b> |       |      |                          | <b>\$0</b>        | <b>\$0</b>   | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>     | <b>\$0</b>   |
| <b>EQUIPMENT (2)</b>          |       |      |                          | <b>\$24,969</b>   | <b>\$0</b>   | <b>\$458,707</b>   | <b>\$168,522</b>   | <b>\$0</b>     | <b>\$0</b>   |
| E1Z14502                      | 25000 |      | EP TECHNICAL EQUIP       | \$24,969          | \$0          | \$14,499           | \$56,774           | \$0            | \$0          |
| E1Z14502                      | 25000 | BM   | BM TECHNICAL EQUIP       | \$0               | \$0          | \$14,747           | \$0                | \$0            | \$0          |
| E1Z14502                      | 25000 | CS   | CS TECHNICAL EQUIP       | \$0               | \$0          | \$42,275           | \$0                | \$0            | \$0          |
| E1Z14502                      | 25000 | EP   | EP TECHNICAL EQUIP       | \$0               | \$0          | \$79,101           | \$0                | \$0            | \$0          |
| E1Z14502                      | 25000 | TIER | TIER TECHNICAL EQUIP     | \$0               | \$0          | \$308,085          | \$111,748          | \$0            | \$0          |
| <b>CONTRACTUAL (4)</b>        |       |      |                          | <b>\$0</b>        | <b>\$0</b>   | <b>\$124,220</b>   | <b>\$0</b>         | <b>\$0</b>     | <b>\$0</b>   |
| E1Z14504                      | 42000 | CS   | CS OFFICE SUPPLIES & EXP | \$0               | \$0          | \$37,724           | \$0                | \$0            | \$0          |
| E1Z14504                      | 43007 | BM   | BM OTHER FEES AND SRV    | \$0               | \$0          | \$5,000            | \$0                | \$0            | \$0          |
| E1Z14504                      | 43007 | CS   | CS OTHER FEES AND SVCS   | \$0               | \$0          | \$50,000           | \$0                | \$0            | \$0          |
| E1Z14504                      | 43007 | GEG  | GEG OTHER FEES AND SRV   | \$0               | \$0          | \$31,496           | \$0                | \$0            | \$0          |
| <b>REVENUE (5)</b>            |       |      |                          | <b>(\$24,969)</b> | <b>\$0</b>   | <b>(\$582,927)</b> | <b>(\$168,522)</b> | <b>\$0</b>     | <b>\$0</b>   |
| E1Z30895                      | 56000 |      | STATE AID                | (\$5,154)         | \$0          | (\$14,499)         | (\$56,774)         | \$0            | \$0          |
| E1Z30895                      | 56000 | BM   | BM STATE AID             | \$0               | \$0          | (\$19,747)         | \$0                | \$0            | \$0          |
| E1Z30895                      | 56000 | CS   | CS STATE AID             | \$0               | \$0          | (\$129,999)        | \$0                | \$0            | \$0          |
| E1Z30895                      | 56000 | EP   | EP STATE AID             | \$0               | \$0          | (\$79,101)         | \$0                | \$0            | \$0          |
| E1Z30895                      | 56000 | GEG  | GEG STATE AID            | \$0               | \$0          | (\$31,496)         | \$0                | \$0            | \$0          |
| E1Z30895                      | 56000 | TIER | TIER STATE AID           | (\$19,815)        | \$0          | (\$308,085)        | (\$111,748)        | \$0            | \$0          |



## Payroll Detail

|                           | Positions | Full Time Equivalent (FTE) | Adopted 2026     |
|---------------------------|-----------|----------------------------|------------------|
| <b>BOARD OF ELECTIONS</b> | <b>54</b> | <b>18.11</b>               | <b>\$818,166</b> |
| <b>E1014501</b>           | <b>54</b> | <b>18.11</b>               | <b>\$818,166</b> |
| COMMISSIONER ELECT        | 2         | 2                          | \$170,906        |
| DEPUTY COMM ELECTION      | 2         | 2                          | \$123,973        |
| DATA MANAGEMENT TECH      | 4         | 4                          | \$192,148        |
| ELECTION INSPECTOR        | 1         | 8.66                       | \$267,944        |
| VOTING MACH CUSTODIAN     | 2         | 0.16                       | \$4,500          |
| VOTING SYS SUPP TECH      | 43        | 1.29                       | \$58,695         |

## Departmental Structure



# Community Services



Jay Ulrich  
Director

## Mission Statement



To develop, maintain, and oversee a continuum of services for people with mental illness, substance use disorders, or developmental disabilities that ensures the opportunity for recovery and/or achievement of their optimum potential in the community.

The vision of the Community Services Board is that "Every person with a qualifying disability will have access to needed services in order to thrive in the community of their choice."

## Programs

- Canton Addiction Services Clinics including the Mobile Treatment Vehicle (A11)
- Jail Based Addiction Services/MAT Program (A12)
- Ogdensburg Addiction Services Clinics (A13)
- Opioid Treatment Program (A14)
- Opioid Recovery Grant (COSSAP II) (A15)
- Collocation Program (A16)
- OASAS Contract Agencies (A2)
- Mental Health Outpatient Clinic (A31)

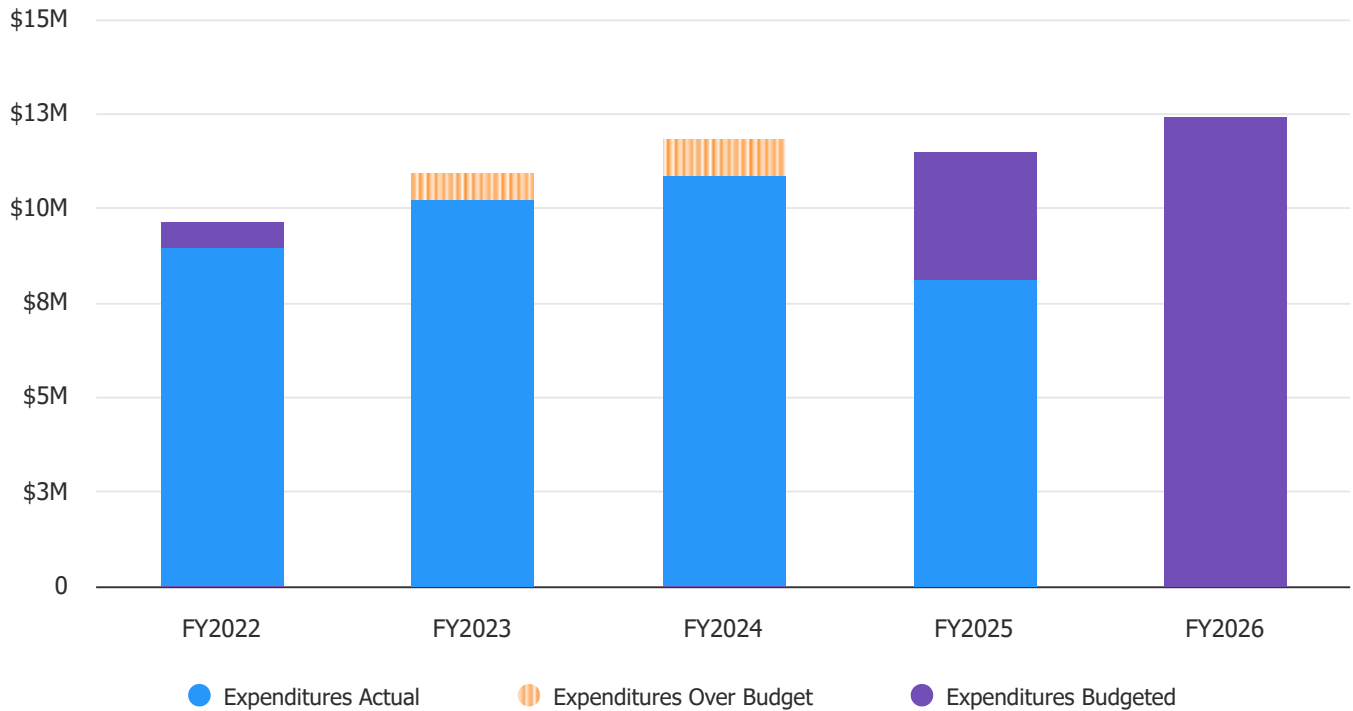
## Program Mandates

- LGU Administration, per Mental Hygiene Law, Article 41 § 41.05
- Children's Services Initiative (Partial), per Social Services Law, Article 10-C § 483-c
- Forensic Mental Health per Mental Hygiene Law, Article 7 § 7.09

- Coordinated Children's Services Initiative (A32)
- Clinical Infrastructure (SPOA) (A33)
- Health Home Care Management Service (A35)
- Federal Medicaid Administration Reimbursement (A36)
- Forensic Mental Health (A37)
- OMH Contract Agencies (A41)
- Community Services Administration/LGU (A5)
- Drinking Driver Program (A73)

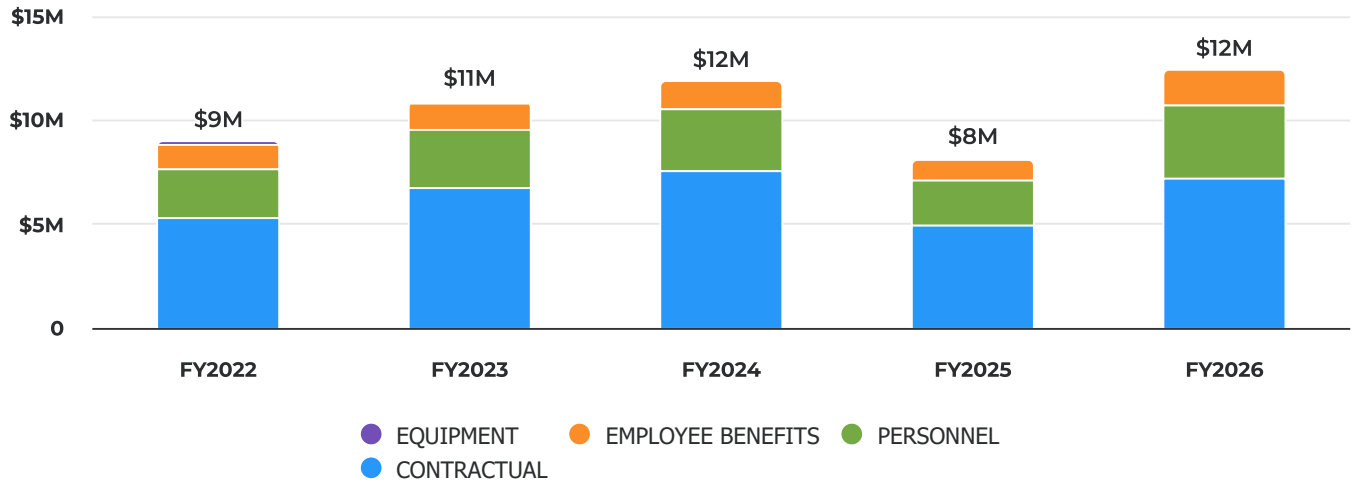
## Appropriation Summary

### Historical Appropriations Across Department

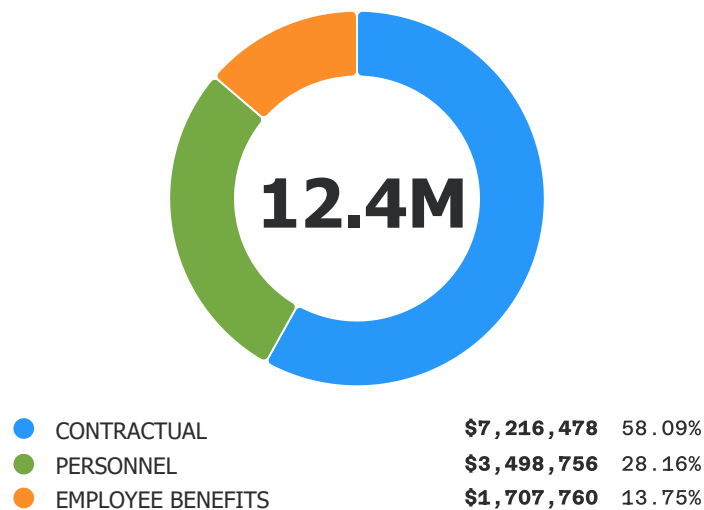


# Appropriations by Category

## Historical Appropriations by Category



## FY26 Appropriations by Category



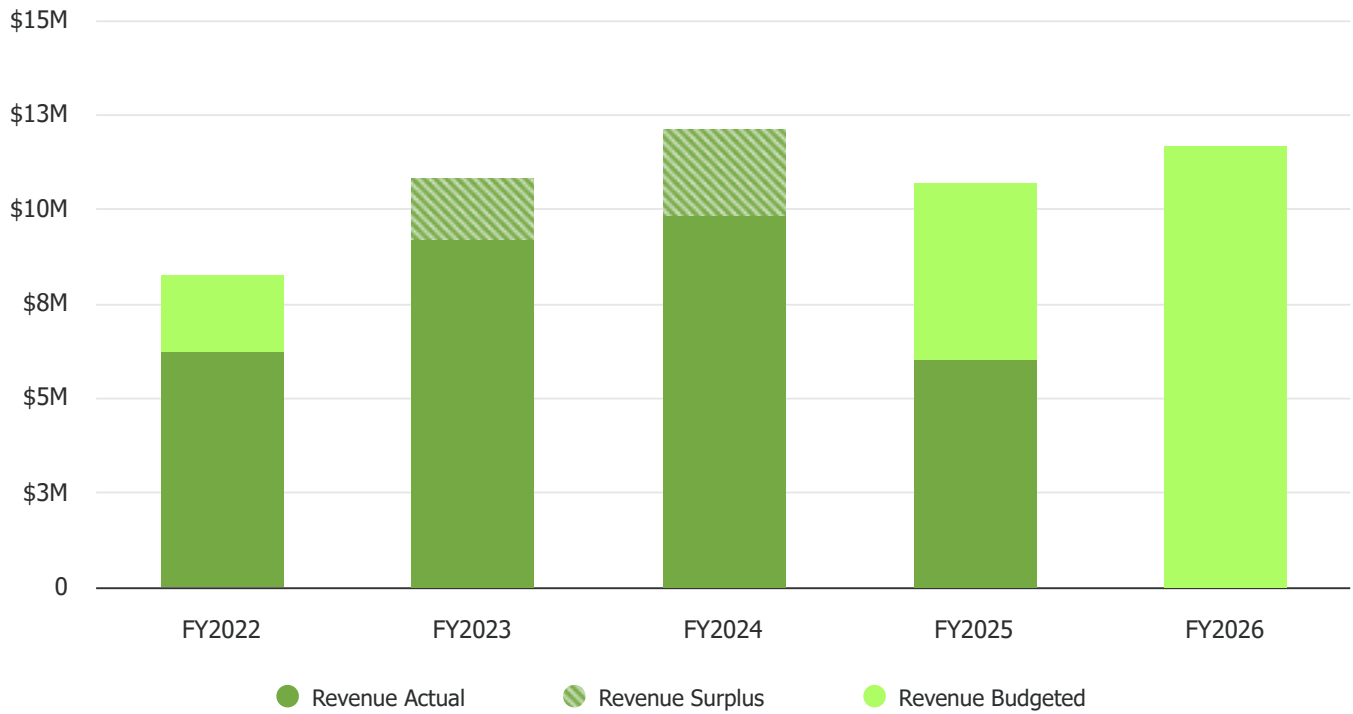
## Appropriations by Category

| Category                  | 2025 Adopted Budget    | 2026 Adopted Budget    | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|------------------------|------------------------|--------------------------------------------------------------|
| PERSONNEL                 | \$3,319,297.00         | \$3,498,756.00         | 5.41%                                                        |
| CONTRACTUAL               | \$6,436,950.23         | \$7,216,477.80         | 12.11%                                                       |
| EMPLOYEE BENEFITS         | \$1,719,481.00         | \$1,707,760.00         | -0.68%                                                       |
| <b>Total Expenditures</b> | <b>\$11,475,728.23</b> | <b>\$12,422,993.80</b> | <b>8.25%</b>                                                 |



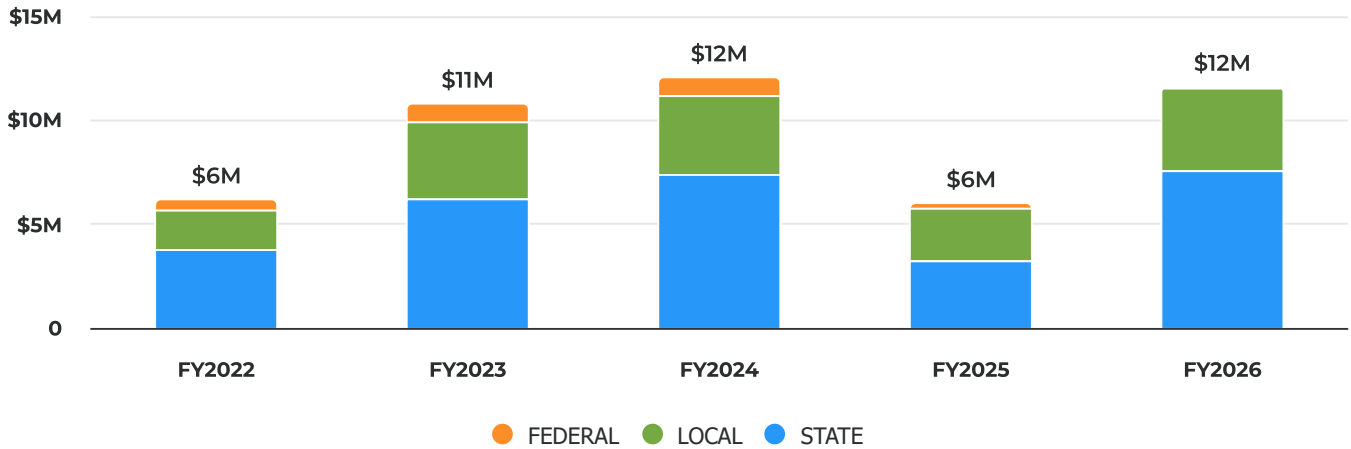
# Revenue Summary

## Historical Revenues Across Department

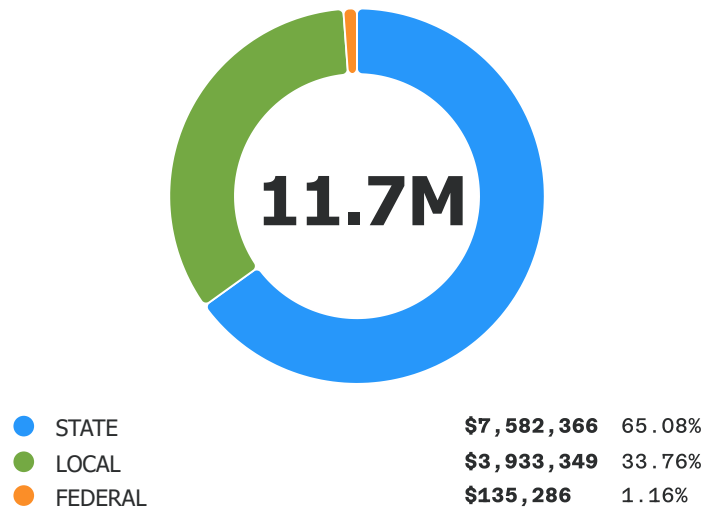


# Revenues by Revenue Source

## Historical Revenues by Revenue Source



## FY26 Revenues by Revenue Source



## Revenues by Revenue Source

| Category              | 2025 Adopted Budget    | 2026 Adopted Budget    | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|-----------------------|------------------------|------------------------|--------------------------------------------------------------|
| LOCAL                 | \$3,853,743.00         | \$3,933,349.00         | 2.07%                                                        |
| STATE                 | \$6,701,273.24         | \$7,582,366.00         | 13.15%                                                       |
| FEDERAL               | \$134,003.87           | \$135,286.00           | 0.96%                                                        |
| <b>Total Revenues</b> | <b>\$10,689,020.11</b> | <b>\$11,651,001.00</b> | <b>9.00%</b>                                                 |





# Budget Detail

|                                           |           |      |                             | 2024<br>Actual     | 2025<br>Adopted   | 2025<br>Modified  | 2025<br>Projected  | 2026<br>Tentative | 2026<br>Adopted  |
|-------------------------------------------|-----------|------|-----------------------------|--------------------|-------------------|-------------------|--------------------|-------------------|------------------|
| <b>COMMUNITY SVCS (110)</b>               |           |      |                             | <b>(\$259,435)</b> | <b>\$786,708</b>  | <b>\$707,563</b>  | <b>(\$191,495)</b> | <b>\$771,993</b>  | <b>\$771,993</b> |
| <b>ADDICTION SVCS (A1)</b>                |           |      |                             | <b>(\$840,889)</b> | <b>(\$23,454)</b> | <b>(\$22,944)</b> | <b>(\$324,648)</b> | <b>\$275,704</b>  | <b>\$275,704</b> |
| <b>CANTON ADDICTION SVCS CLINIC (A11)</b> |           |      |                             | <b>\$335,290</b>   | <b>\$257,345</b>  | <b>\$257,345</b>  | <b>\$281,980</b>   | <b>\$392,604</b>  | <b>\$392,604</b> |
| <b>PERSONNEL (1)</b>                      |           |      |                             | <b>\$515,417</b>   | <b>\$519,763</b>  | <b>\$519,763</b>  | <b>\$501,772</b>   | <b>\$575,356</b>  | <b>\$575,356</b> |
| A1142501                                  | 11000     |      | A CACD DIRECT SVC WORKERS   | \$303,758          | \$274,680         | \$274,680         | \$248,426          | \$316,552         | \$316,552        |
| A1142501                                  | 11000     | MO   | MOB UNIT DIRECT SVC WRKR    | \$14,116           | \$55,193          | \$55,193          | \$43,914           | \$48,120          | \$48,120         |
| A1142501                                  | 12000     |      | A CACD SUPER/ADMIN          | \$46,959           | \$51,179          | \$51,179          | \$52,438           | \$56,285          | \$56,285         |
| A1142501                                  | 13000     |      | A CACD TECHNICAL            | \$13,645           | \$22,451          | \$22,451          | \$24,085           | \$25,218          | \$25,218         |
| A1142501                                  | 14000     |      | A CACD CLERICAL             | \$46,213           | \$69,909          | \$69,909          | \$41,413           | \$78,838          | \$78,838         |
| A1142501                                  | 17000     |      | A CACD PART TIME            | \$56,635           | \$45,170          | \$45,170          | \$58,114           | \$47,921          | \$47,921         |
| A1142501                                  | 18000     |      | A CACD OVERTIME             | \$526              | \$281             | \$281             | \$0                | \$0               | \$0              |
| A1142501                                  | 19000     |      | A CACD TEMP & PART TIME     | \$1,670            | \$0               | \$0               | \$15,877           | \$0               | \$0              |
| A1142501                                  | 19501     |      | A CACD LONGEVITY PMTS       | \$2,884            | \$420             | \$420             | \$8,660            | \$1,942           | \$1,942          |
| A1142501                                  | 19501     | MO   | A MOB LONGEVITY PMTS        | \$0                | \$480             | \$480             | \$439              | \$480             | \$480            |
| A1142501                                  | 19502     |      | A CACD VACATION PAYOUT      | \$16,966           | \$0               | \$0               | \$1,733            | \$0               | \$0              |
| A1142501                                  | 19504     |      | A CACD HOLIDAY PAY          | \$765              | \$0               | \$0               | \$0                | \$0               | \$0              |
| A1142501                                  | 19510     |      | A CACD VACATION BUY BACK    | \$3,891            | \$0               | \$0               | \$2,040            | \$0               | \$0              |
| A1142501                                  | 19513     |      | A CACD COMP TIME PAYOUT     | \$645              | \$0               | \$0               | \$162              | \$0               | \$0              |
| A1142501                                  | 19515     |      | CACD EXT SICK LVE HALF PAY  | \$273              | \$0               | \$0               | \$0                | \$0               | \$0              |
| A1142501                                  | 19516     |      | A CACD INCENTIVE PAYOUTS    | \$1,500            | \$0               | \$0               | \$0                | \$0               | \$0              |
| A1142501                                  | 19550     |      | A CACD HEALTH INS BUYOUT    | \$4,969            | \$0               | \$0               | \$4,135            | \$0               | \$0              |
| A1142501                                  | 19550     | MO   | A MOB HEALTH INS BUYOUT     | \$0                | \$0               | \$0               | \$335              | \$0               | \$0              |
| <b>CONTRACTUAL (4)</b>                    |           |      |                             | <b>\$196,896</b>   | <b>\$225,778</b>  | <b>\$291,763</b>  | <b>\$253,161</b>   | <b>\$223,651</b>  | <b>\$223,651</b> |
| A1142504                                  | 407HS     |      | CACD HUMAN SVCS BLDG REN    | \$52,303           | \$51,741          | \$51,741          | \$53,809           | \$54,274          | \$54,274         |
| A1142504                                  | 408HS     |      | CACD HUMAN SVCS BLDG MAI    | \$53,197           | \$59,252          | \$59,252          | \$61,620           | \$68,078          | \$68,078         |
| A1142504                                  | 41102     |      | A CACD EDUC WORKSHOPS       | \$624              | \$3,000           | \$3,000           | \$3,000            | \$1,000           | \$1,000          |
| A1142504                                  | 41401     |      | A CACD LIAB & OTHER INSUR   | \$10,228           | \$7,589           | \$7,589           | \$10,280           | \$12,735          | \$12,735         |
| A1142504                                  | 41401     | MO   | A MOB UNIT LIAB & OTHER INS | \$0                | \$969             | \$969             | \$969              | \$1,244           | \$1,244          |
| A1142504                                  | 414M<br>M |      | A CACD MED MALPRACTICE INS  | \$27,994           | \$40,000          | \$40,000          | \$37,047           | \$40,000          | \$40,000         |
| A1142504                                  | 41802     |      | A CACD HEATING-NATURAL GAS  | \$117              | \$0               | \$0               | \$0                | \$0               | \$0              |
| A1142504                                  | 41901     |      | A CACD CENTRAL PRINTING     | \$106              | \$65              | \$65              | \$65               | \$65              | \$65             |
| A1142504                                  | 41901     | MO   | MOB UNIT I/D PRINTING       | \$0                | \$65              | \$200             | \$200              | \$100             | \$100            |
| A1142504                                  | 41902     |      | CACD COMMER PRINTING        | \$0                | \$150             | \$150             | \$100              | \$100             | \$100            |
| A1142504                                  | 41902     | MO   | MOB UNIT COMMER PRINTING    | \$0                | \$150             | \$150             | \$75               | \$100             | \$100            |
| A1142504                                  | 42000     |      | A CACD OFFICE SUPPLIES      | \$1,322            | \$1,500           | \$1,500           | \$1,250            | \$1,000           | \$1,000          |
| A1142504                                  | 42000     | MO   | A MOB UNIT OFFICE SUPPLIES  | \$220              | \$300             | \$300             | \$150              | \$150             | \$150            |
| A1142504                                  | 42004     |      | A PAAC COMPUTER SOFTWARE    | \$20,892           | \$22,000          | \$22,000          | \$22,000           | \$19,000          | \$19,000         |
| A1142504                                  | 42004     | MO   | MOB UNIT COMP SOFTWARE      | \$202              | \$250             | \$250             | \$250              | \$0               | \$0              |
| A1142504                                  | 42101     |      | A CACD I/D COPYING EQUIP    | \$1,294            | \$975             | \$975             | \$975              | \$1,373           | \$1,373          |
| A1142504                                  | 42101     | MO   | MOB UNIT I/D COPYING EQUIP  | \$0                | \$98              | \$98              | \$50               | \$69              | \$69             |
| A1142504                                  | 42303     |      | A CACD I/D PHONE CHGS       | \$1,115            | \$1,114           | \$1,114           | \$1,115            | \$1,942           | \$1,942          |
| A1142504                                  | 423SS     |      | A CACD SECURITY SYSTEM      | \$78               | \$0               | \$0               | \$0                | \$0               | \$0              |
| A1142504                                  | 42402     |      | A CACD I/D POSTAGE          | \$973              | \$1,500           | \$1,500           | \$900              | \$900             | \$900            |
| A1142504                                  | 42402     | MO   | A MOB UNIT I/D POSTAGE      | \$0                | \$100             | \$150             | \$50               | \$50              | \$50             |
| A1142504                                  | 42800     |      | A CACD OTHER SUPPLIES       | \$0                | \$0               | \$500             | \$500              | \$0               | \$0              |
| A1142504                                  | 43003     |      | A CACD ACCT & FINANCIAL     | \$1,120            | \$1,121           | \$1,121           | \$1,259            | \$1,121           | \$1,121          |
| A1142504                                  | 43005     |      | A CACD ADVERTISING FEES     | \$0                | \$1,500           | \$1,500           | \$1,500            | \$1,000           | \$1,000          |
| A1142504                                  | 43007     |      | A CACD OTHER FEES & SVCS    | \$3,052            | \$2,500           | \$2,500           | \$2,800            | \$3,000           | \$3,000          |
| A1142504                                  | 43007     | DSRP | A CACD OTHER FEES AND SRV   | \$16,190           | \$0               | \$35,000          | \$35,000           | \$0               | \$0              |
| A1142504                                  | 43007     | MO   | A MOB UNIT OTH FEES & SERV  | \$2,085            | \$14,000          | \$30,000          | \$10,000           | \$10,000          | \$10,000         |
| A1142504                                  | 43019     |      | CACD CLIENT COLLECT FEES    | \$0                | \$500             | \$500             | \$100              | \$200             | \$200            |
| A1142504                                  | 44000     |      | A CACD I/D AUTOMOTIVE EXP   | \$653              | \$300             | \$300             | \$900              | \$700             | \$700            |
| A1142504                                  | 44000     | MO   | A MOB UNIT I/D AUTO EXP     | \$1,653            | \$3,500           | \$3,500           | \$3,500            | \$2,500           | \$2,500          |
| A1142504                                  | 44100     |      | A CACD I/D FUEL CHGS        | \$0                | \$119             | \$119             | \$97               | \$100             | \$100            |
| A1142504                                  | 44100     | MO   | A MOB UNIT I/D FUEL CHGS    | \$1,461            | \$10,000          | \$23,551          | \$2,500            | \$2,500           | \$2,500          |
| A1142504                                  | 44300     |      | A CACD MILEAGE REIMB        | \$15               | \$50              | \$50              | \$50               | \$50              | \$50             |



|                                        |           |      |                                | 2024<br>Actual     | 2025<br>Adopted    | 2025<br>Modified   | 2025<br>Projected  | 2026<br>Tentative  | 2026<br>Adopted    |
|----------------------------------------|-----------|------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| A1142504                               | 44500     |      | A CACD OTHER TRAVEL REIMB      | \$0                | \$500              | \$500              | \$300              | \$100              | \$100              |
| A1142504                               | 45100     |      | A CACD MED SUPPLIES & EXP      | \$0                | \$120              | \$120              | \$0                | \$0                | \$0                |
| A1142504                               | 45100     | MO   | A MOB UNIT MED SUPP & EXP      | \$0                | \$750              | \$1,500            | \$750              | \$200              | \$200              |
| <b>REVENUE (5)</b>                     |           |      |                                | <b>(\$602,439)</b> | <b>(\$738,167)</b> | <b>(\$804,153)</b> | <b>(\$722,925)</b> | <b>(\$673,939)</b> | <b>(\$673,939)</b> |
| A1116315                               | 55000     |      | CANTON CHEM DEP CLINIC FEES    | (\$447,879)        | (\$420,000)        | (\$420,000)        | (\$360,000)        | (\$400,000)        | (\$400,000)        |
| A1116315                               | 55000     | MO   | A MOB UNIT CLINIC FEES         | \$0                | (\$90,000)         | (\$90,000)         | (\$40,000)         | (\$40,000)         | (\$40,000)         |
| A1127055                               | 55000     |      | A LR CHEM DEP GIFTS & DONATION | \$0                | \$0                | (\$500)            | (\$500)            | \$0                | \$0                |
| A1134865                               | 56000     |      | A SA CANTON CHEM DEP           | (\$110,242)        | (\$205,167)        | (\$205,167)        | (\$233,939)        | (\$233,939)        | (\$233,939)        |
| A1134865                               | 56000     | MO   | A SA OPIOD SETTLEMENT FUNDS    | (\$26,514)         | (\$23,000)         | (\$53,486)         | (\$53,486)         | \$0                | \$0                |
| A1134895                               | 56000     |      | A HWB SA OTHER HEALTH          | (\$1,615)          | \$0                | \$0                | \$0                | \$0                | \$0                |
| A1134905                               | 56000     | DSRP | A DSRP MENTAL HEALTH REVENUE   | (\$16,190)         | \$0                | (\$35,000)         | (\$35,000)         | \$0                | \$0                |
| <b>EMPLOYEE BENEFITS (8)</b>           |           |      |                                | <b>\$225,418</b>   | <b>\$249,971</b>   | <b>\$249,971</b>   | <b>\$249,971</b>   | <b>\$267,536</b>   | <b>\$267,536</b>   |
| A1142508                               | 81000     |      | RETIREMENT                     | \$63,658           | \$62,061           | \$62,061           | \$62,061           | \$79,064           | \$79,064           |
| A1142508                               | 81000     | MO   | RETIREMENT                     | \$1,914            | \$7,605            | \$7,605            | \$7,605            | \$7,295            | \$7,295            |
| A1142508                               | 83000     |      | SOCIAL SECURITY                | \$36,115           | \$33,196           | \$33,196           | \$33,196           | \$37,910           | \$37,910           |
| A1142508                               | 83000     | MO   | SOCIAL SECURITY                | \$1,037            | \$4,068            | \$4,068            | \$4,068            | \$3,588            | \$3,588            |
| A1142508                               | 84000     |      | WORKERS' COMP                  | \$12,658           | \$12,205           | \$12,205           | \$12,205           | \$13,585           | \$13,585           |
| A1142508                               | 84000     | MO   | WORKERS' COMP                  | \$369              | \$1,464            | \$1,464            | \$1,464            | \$1,254            | \$1,254            |
| A1142508                               | 84500     |      | GROUP LIFE INS                 | \$715              | \$737              | \$737              | \$737              | \$763              | \$763              |
| A1142508                               | 84500     | MO   | GROUP LIFE INS                 | \$24               | \$93               | \$93               | \$93               | \$72               | \$72               |
| A1142508                               | 86000     |      | HOSPITAL & MED INS             | \$98,432           | \$109,865          | \$109,865          | \$109,865          | \$108,032          | \$108,032          |
| A1142508                               | 86000     | MO   | HOSPITAL & MED INS             | \$3,210            | \$10,273           | \$10,273           | \$10,273           | \$7,499            | \$7,499            |
| A1142508                               | 86500     |      | DENTAL INS                     | \$5,285            | \$5,551            | \$5,551            | \$5,551            | \$5,807            | \$5,807            |
| A1142508                               | 86500     | MO   | DENTAL INS                     | \$171              | \$690              | \$690              | \$690              | \$542              | \$542              |
| A1142508                               | 89000     |      | VISION INS                     | \$1,777            | \$1,952            | \$1,952            | \$1,952            | \$1,971            | \$1,971            |
| A1142508                               | 89000     | MO   | VISION INS                     | \$52               | \$211              | \$211              | \$211              | \$154              | \$154              |
| <b>JAIL BASED ADDICTION SVCS (A12)</b> |           |      |                                | <b>\$3,174</b>     | <b>\$150,684</b>   | <b>\$150,684</b>   | <b>\$87,379</b>    | <b>\$109,122</b>   | <b>\$109,122</b>   |
| <b>PERSONNEL (1)</b>                   |           |      |                                | <b>\$116,201</b>   | <b>\$189,281</b>   | <b>\$189,281</b>   | <b>\$128,589</b>   | <b>\$175,065</b>   | <b>\$175,065</b>   |
| A1242301                               | 11000     |      | JB MOUD DIRECT SVC WORKER      | \$40,333           | \$113,839          | \$113,839          | \$76,950           | \$135,567          | \$135,567          |
| A1242301                               | 12000     |      | JB MOUD SUPER/ADMIN            | \$5,017            | \$5,059            | \$5,059            | \$5,322            | \$5,563            | \$5,563            |
| A1242301                               | 19501     |      | JB MOUD LONGEVITY PMTS         | \$0                | \$240              | \$240              | \$2,000            | \$0                | \$0                |
| A1242301                               | 19550     |      | JB MOUD HEALTH INS BUYOUT      | \$1,600            | \$0                | \$0                | \$2,949            | \$0                | \$0                |
| A1242501                               | 11000     |      | A JB CD DIRECT SVC WRKR        | \$59,219           | \$60,026           | \$60,026           | \$28,522           | \$22,809           | \$22,809           |
| A1242501                               | 12000     |      | A JB CD SUPER/ADMIN            | \$10,032           | \$10,117           | \$10,117           | \$10,646           | \$11,126           | \$11,126           |
| A1242501                               | 19501     |      | A JB CD LONGEVITY PMTS         | \$0                | \$0                | \$0                | \$2,200            | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>                 |           |      |                                | <b>\$4,284</b>     | <b>\$9,621</b>     | <b>\$9,621</b>     | <b>\$7,008</b>     | <b>\$10,096</b>    | <b>\$10,096</b>    |
| A1242304                               | 41401     |      | JB MOUD LIAB & OTHER INS       | \$0                | \$2,045            | \$2,045            | \$2,045            | \$2,625            | \$2,625            |
| A1242504                               | 41401     |      | A JB CD LIAB & OTHER INSUR     | \$602              | \$1,076            | \$1,076            | \$1,076            | \$1,381            | \$1,381            |
| A1242504                               | 414M<br>M |      | A JB CD MED MALPRACTICE INS    | \$3,676            | \$4,500            | \$4,500            | \$2,547            | \$3,190            | \$3,190            |
| A1242504                               | 42004     |      | JB CD OTHER EXT DATA PROCESS   | \$6                | \$2,000            | \$2,000            | \$1,300            | \$2,900            | \$2,900            |
| A1242504                               | 45100     |      | A JB CD MED SUPPLIES           | \$0                | \$0                | \$0                | \$40               | \$0                | \$0                |
| <b>REVENUE (5)</b>                     |           |      |                                | <b>(\$179,445)</b> | <b>(\$160,000)</b> | <b>(\$160,000)</b> | <b>(\$160,000)</b> | <b>(\$160,000)</b> | <b>(\$160,000)</b> |
| A1234865                               | 56000     |      | A SA JAIL BASED CHEM DEP       | (\$70,032)         | (\$60,000)         | (\$60,000)         | (\$60,000)         | (\$60,000)         | (\$60,000)         |
| A1234865                               | 56000     | MAT  | JB MOUD SA JAIL BASED CHEM DEP | (\$109,413)        | (\$100,000)        | (\$100,000)        | (\$100,000)        | (\$100,000)        | (\$100,000)        |
| <b>EMPLOYEE BENEFITS (8)</b>           |           |      |                                | <b>\$62,133</b>    | <b>\$111,782</b>   | <b>\$111,782</b>   | <b>\$111,782</b>   | <b>\$83,961</b>    | <b>\$83,961</b>    |
| A1242308                               | 81000     |      | JB MOUD RETIREMENT             | \$6,166            | \$16,275           | \$16,275           | \$16,275           | \$21,183           | \$21,183           |
| A1242308                               | 83000     |      | JB MOUD SOCIAL SECURITY        | \$3,459            | \$8,388            | \$8,388            | \$8,388            | \$10,278           | \$10,278           |
| A1242308                               | 84000     |      | JB MOUD WORKERS' COMP          | \$1,229            | \$3,133            | \$3,133            | \$3,133            | \$3,642            | \$3,642            |
| A1242308                               | 84500     |      | JB MOUD GROUP LIFE INS         | \$75               | \$196              | \$196              | \$196              | \$247              | \$247              |
| A1242308                               | 86000     |      | JB MOUD HOSPITAL & MED INS     | \$6,260            | \$37,306           | \$37,306           | \$37,306           | \$33,534           | \$33,534           |
| A1242308                               | 86500     |      | JB MOUD DENTAL INS             | \$557              | \$1,456            | \$1,456            | \$1,456            | \$1,860            | \$1,860            |
| A1242308                               | 89000     |      | JB MOUD VISION INS             | \$170              | \$445              | \$445              | \$445              | \$599              | \$599              |
| A1242508                               | 81000     |      | A JB CD RETIREMENT             | \$9,371            | \$9,582            | \$9,582            | \$9,582            | \$5,094            | \$5,094            |
| A1242508                               | 83000     |      | A JB CD SOCIAL SECURITY        | \$4,671            | \$4,682            | \$4,682            | \$4,682            | \$2,218            | \$2,218            |
| A1242508                               | 84000     |      | A JB CD WORKERS' COMP          | \$1,804            | \$1,844            | \$1,844            | \$1,844            | \$875              | \$875              |



|                                          |           |                                | 2024<br>Actual       | 2025<br>Adopted    | 2025<br>Modified   | 2025<br>Projected  | 2026<br>Tentative  | 2026<br>Adopted    |
|------------------------------------------|-----------|--------------------------------|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| A1242508                                 | 84500     | A JBOD GROUP LIFE INS          | \$103                | \$103              | \$103              | \$103              | \$20               | \$20               |
| A1242508                                 | 86000     | A JBOD HOSPITAL & MED INS      | \$27,273             | \$27,366           | \$27,366           | \$27,366           | \$4,206            | \$4,206            |
| A1242508                                 | 86500     | A JBOD DENTAL INS              | \$759                | \$767              | \$767              | \$767              | \$154              | \$154              |
| A1242508                                 | 89000     | A JBOD VISION INS              | \$237                | \$239              | \$239              | \$239              | \$51               | \$51               |
| <b>OGDENSBURG ADDICTION SVCS (A13)</b>   |           |                                | <b>\$299,571</b>     | <b>\$301,272</b>   | <b>\$301,272</b>   | <b>\$341,559</b>   | <b>\$355,856</b>   | <b>\$355,856</b>   |
| <b>PERSONNEL (1)</b>                     |           |                                | <b>\$487,122</b>     | <b>\$420,660</b>   | <b>\$420,660</b>   | <b>\$415,495</b>   | <b>\$446,619</b>   | <b>\$446,619</b>   |
| A1342501                                 | 11000     | A OGCD DIRECT SVC WORKERS      | \$329,024            | \$250,395          | \$250,395          | \$233,079          | \$256,732          | \$256,732          |
| A1342501                                 | 12000     | A OGCD SUPER/ADMIN             | \$47,109             | \$46,120           | \$46,120           | \$50,549           | \$50,722           | \$50,722           |
| A1342501                                 | 13000     | A OGCD TECHNICAL               | \$11,212             | \$22,451           | \$22,451           | \$24,085           | \$25,218           | \$25,218           |
| A1342501                                 | 14000     | A OGCD CLERICAL                | \$45,650             | \$69,909           | \$69,909           | \$41,064           | \$78,838           | \$78,838           |
| A1342501                                 | 17000     | A OGCD REGULAR PART TIME       | \$36,879             | \$31,545           | \$31,545           | \$42,519           | \$33,467           | \$33,467           |
| A1342501                                 | 18000     | A OGCD OVERTIME                | \$196                | \$0                | \$0                | \$0                | \$0                | \$0                |
| A1342501                                 | 19000     | A OGCD TEMP & PART TIME        | \$1,670              | \$0                | \$0                | \$15,878           | \$0                | \$0                |
| A1342501                                 | 19501     | A OGCD LONGEVITY PMTS          | \$1,044              | \$240              | \$240              | \$5,862            | \$1,642            | \$1,642            |
| A1342501                                 | 19502     | A OGCD VACATION PAYOUT         | \$345                | \$0                | \$0                | \$0                | \$0                | \$0                |
| A1342501                                 | 19504     | A OGCD HOLIDAY PAY             | \$309                | \$0                | \$0                | \$0                | \$0                | \$0                |
| A1342501                                 | 19515     | A OGCD EXTEND SICK LVE HAL     | \$7,115              | \$0                | \$0                | \$0                | \$0                | \$0                |
| A1342501                                 | 19550     | A OGCD HEALTH INS BUYOUT       | \$6,569              | \$0                | \$0                | \$2,458            | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>                   |           |                                | <b>\$88,176</b>      | <b>\$95,584</b>    | <b>\$130,584</b>   | <b>\$126,036</b>   | <b>\$92,263</b>    | <b>\$92,263</b>    |
| A1342504                                 | 40700     | A OGCD BLDG & PROP RENT        | \$28,395             | \$30,000           | \$30,000           | \$30,000           | \$30,000           | \$30,000           |
| A1342504                                 | 41102     | A OGCD EDUC WORKSHOPS          | \$745                | \$3,000            | \$3,000            | \$3,000            | \$1,500            | \$1,500            |
| A1342504                                 | 41401     | A OGCD LIAB & OTHER INSUR      | \$10,228             | \$7,007            | \$7,007            | \$7,007            | \$8,992            | \$8,992            |
| A1342504                                 | 414M<br>M | A OGCD MED MALPRACTICE INS     | \$25,733             | \$27,500           | \$27,500           | \$25,547           | \$27,000           | \$27,000           |
| A1342504                                 | 41901     | A OGCD CENTRAL PRINTING        | \$70                 | \$60               | \$60               | \$60               | \$60               | \$60               |
| A1342504                                 | 41902     | A OGCD COMMERC PRINTING        | \$0                  | \$150              | \$150              | \$75               | \$100              | \$100              |
| A1342504                                 | 42000     | A OGCD OFFICE SUPPLIES         | \$375                | \$1,500            | \$1,500            | \$500              | \$500              | \$500              |
| A1342504                                 | 42004     | A OAAC COMPUTER SOFTWARE       | \$14,845             | \$17,000           | \$17,000           | \$15,000           | \$14,000           | \$14,000           |
| A1342504                                 | 42101     | A OGCD I/D COPYING EQUIP       | \$335                | \$400              | \$400              | \$150              | \$275              | \$275              |
| A1342504                                 | 42302     | A OGCD OTHER PHONE SVCS        | \$510                | \$400              | \$400              | \$831              | \$850              | \$850              |
| A1342504                                 | 42303     | A OGCD I/D PHONE CHGS          | \$795                | \$796              | \$796              | \$795              | \$1,165            | \$1,165            |
| A1342504                                 | 423SS     | A OGCD SECURITY SYSTEM         | \$289                | \$750              | \$750              | \$1,000            | \$1,000            | \$1,000            |
| A1342504                                 | 42402     | A OGCD I/D POSTAGE             | \$904                | \$500              | \$500              | \$600              | \$1,000            | \$1,000            |
| A1342504                                 | 43003     | A OGCD ACCT & FINANCIAL        | \$1,120              | \$1,121            | \$1,121            | \$1,121            | \$1,121            | \$1,121            |
| A1342504                                 | 43005     | A OGCD ADVERTISING FEES        | \$0                  | \$800              | \$800              | \$800              | \$300              | \$300              |
| A1342504                                 | 43007     | A OGCD OTHER FEES & SVCS       | \$3,300              | \$2,500            | \$2,500            | \$3,100            | \$3,100            | \$3,100            |
| A1342504                                 | 43007     | DSRP A OGCD OTHER FEES AND SRV | \$0                  | \$0                | \$35,000           | \$35,000           | \$0                | \$0                |
| A1342504                                 | 43019     | OGCD CLIENT COLLECT FEES       | \$0                  | \$300              | \$300              | \$100              | \$100              | \$100              |
| A1342504                                 | 44000     | A OGCD I/D AUTOMOTIVE EXP      | \$86                 | \$300              | \$300              | \$150              | \$300              | \$300              |
| A1342504                                 | 44100     | A OGCD I/D FUEL CHGS           | \$445                | \$300              | \$300              | \$250              | \$300              | \$300              |
| A1342504                                 | 44300     | A OGCD MILEAGE REIMB           | \$0                  | \$100              | \$100              | \$50               | \$0                | \$0                |
| A1342504                                 | 44500     | OGCD OTHER TRAVEL REIMB        | \$0                  | \$500              | \$500              | \$500              | \$300              | \$300              |
| A1342504                                 | 45100     | A OGCD MED SUPPLIES & EXP      | \$0                  | \$600              | \$600              | \$400              | \$300              | \$300              |
| <b>REVENUE (5)</b>                       |           |                                | <b>(\$479,001)</b>   | <b>(\$419,528)</b> | <b>(\$454,528)</b> | <b>(\$404,528)</b> | <b>(\$394,528)</b> | <b>(\$394,528)</b> |
| A1316315                                 | 55000     | LR OGDS CHEM DEP CLINIC FEES   | (\$299,232)          | (\$350,000)        | (\$350,000)        | (\$300,000)        | (\$325,000)        | (\$325,000)        |
| A1334865                                 | 56000     | SA OGD CHEMICAL DEPEND         | (\$179,770)          | (\$69,528)         | (\$69,528)         | (\$69,528)         | (\$69,528)         | (\$69,528)         |
| A1334905                                 | 56000     | DSRP A DSRP MENTAL HEALTH      | \$0                  | \$0                | (\$35,000)         | (\$35,000)         | \$0                | \$0                |
| <b>EMPLOYEE BENEFITS (8)</b>             |           |                                | <b>\$203,274</b>     | <b>\$204,556</b>   | <b>\$204,556</b>   | <b>\$204,556</b>   | <b>\$211,502</b>   | <b>\$211,502</b>   |
| A1342508                                 | 81000     | RETIREMENT                     | \$64,616             | \$56,167           | \$56,167           | \$56,167           | \$67,038           | \$67,038           |
| A1342508                                 | 83000     | SOCIAL SECURITY                | \$34,692             | \$30,028           | \$30,028           | \$30,028           | \$31,955           | \$31,955           |
| A1342508                                 | 84000     | WORKERS' COMP                  | \$12,759             | \$11,061           | \$11,061           | \$11,061           | \$11,525           | \$11,525           |
| A1342508                                 | 84500     | GROUP LIFE INS                 | \$769                | \$689              | \$689              | \$689              | \$659              | \$659              |
| A1342508                                 | 86000     | HOSPITAL & MED INS             | \$82,861             | \$99,709           | \$99,709           | \$99,709           | \$93,728           | \$93,728           |
| A1342508                                 | 86500     | DENTAL INS                     | \$5,685              | \$5,118            | \$5,118            | \$5,118            | \$4,939            | \$4,939            |
| A1342508                                 | 89000     | VISION INS                     | \$1,892              | \$1,784            | \$1,784            | \$1,784            | \$1,658            | \$1,658            |
| <b>OPIOID TREATMENT PROG (OTP) (A14)</b> |           |                                | <b>(\$1,192,403)</b> | <b>(\$718,148)</b> | <b>(\$717,638)</b> | <b>(\$925,969)</b> | <b>(\$578,690)</b> | <b>(\$578,690)</b> |
| <b>PERSONNEL (1)</b>                     |           |                                | <b>\$361,259</b>     | <b>\$551,821</b>   | <b>\$719,696</b>   | <b>\$538,518</b>   | <b>\$641,794</b>   | <b>\$641,794</b>   |
| A1442301                                 | 11000     | A OTP DIRECT SVC WORKER        | \$175,168            | \$304,254          | \$304,254          | \$231,543          | \$298,609          | \$298,609          |
| A1442301                                 | 11000     | OT A OTP DIRECT SVC WORKER     | \$0                  | \$0                | \$99,875           | \$67,271           | \$68,428           | \$68,428           |
| A1442301                                 | 12000     | A OTP SUPER/ADMIN              | \$98,333             | \$132,331          | \$132,331          | \$111,509          | \$100,869          | \$100,869          |



|                              |           |    |                             | 2024<br>Actual       | 2025<br>Adopted      | 2025<br>Modified     | 2025<br>Projected    | 2026<br>Tentative    | 2026<br>Adopted      |
|------------------------------|-----------|----|-----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| A1442301                     | 12000     | OT | A OTP SUPER/ADMIN           | \$0                  | \$0                  | \$66,400             | \$0                  | \$44,584             | \$44,584             |
| A1442301                     | 13000     |    | A OTP TECHNICAL             | \$4,818              | \$11,843             | \$11,843             | \$12,701             | \$13,298             | \$13,298             |
| A1442301                     | 14000     |    | A OTP CLERICAL              | \$48,174             | \$69,909             | \$69,909             | \$51,427             | \$78,838             | \$78,838             |
| A1442301                     | 17000     |    | A OTP REGULAR PART TIME     | \$25,435             | \$32,501             | \$32,501             | \$43,808             | \$34,481             | \$34,481             |
| A1442301                     | 18000     |    | A OTP OVERTIME              | \$213                | \$563                | \$563                | \$563                | \$525                | \$525                |
| A1442301                     | 19000     |    | A OTP TEMP AND PART TIME    | \$1,670              | \$0                  | \$0                  | \$10,365             | \$0                  | \$0                  |
| A1442301                     | 19501     |    | A OTP LONGEVITY PMTS        | \$238                | \$420                | \$420                | \$3,818              | \$1,462              | \$1,462              |
| A1442301                     | 19501     | OT | A OTP LONGEVITY PMTS        | \$0                  | \$0                  | \$1,600              | \$1,600              | \$0                  | \$0                  |
| A1442301                     | 19504     |    | A OTP HOLIDAY PAY           | \$1,258              | \$0                  | \$0                  | \$0                  | \$700                | \$700                |
| A1442301                     | 19515     |    | OTP EXT SICK LVE HALF PAY   | \$4,091              | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| A1442301                     | 19550     |    | A OTP HEALTH INS BUYOUT     | \$1,862              | \$0                  | \$0                  | \$3,911              | \$0                  | \$0                  |
| <b>EQUIP (2)</b>             |           |    |                             | <b>\$0</b>           | <b>\$0</b>           | <b>\$8,200</b>       | <b>\$8,200</b>       | <b>\$0</b>           | <b>\$0</b>           |
| A1442302                     | 25000     | OT | A OTP TECHNICAL EQUIP       | \$0                  | \$0                  | \$8,200              | \$8,200              | \$0                  | \$0                  |
| <b>CONTRACTUAL (4)</b>       |           |    |                             | <b>\$183,034</b>     | <b>\$270,284</b>     | <b>\$270,794</b>     | <b>\$263,564</b>     | <b>\$203,226</b>     | <b>\$203,226</b>     |
| A1442304                     | 407HS     |    | A OTP HUMAN SVCS BLDG RENT  | \$5,509              | \$6,238              | \$6,238              | \$6,238              | \$6,542              | \$6,542              |
| A1442304                     | 407HS     | OT | A OTP HUMAN SVCS BLDG RENT  | \$0                  | \$0                  | \$0                  | \$0                  | \$978                | \$978                |
| A1442304                     | 408HS     |    | OTPHUMAN SVCS BLDG MAINT    | \$5,297              | \$7,143              | \$7,143              | \$7,143              | \$8,206              | \$8,206              |
| A1442304                     | 408HS     | OT | OTP HUMAN SERV BLDG MAINT   | \$0                  | \$0                  | \$0                  | \$0                  | \$1,226              | \$1,226              |
| A1442304                     | 41102     |    | A OTP EDUC WORKSHOPS        | \$5,134              | \$6,000              | \$6,000              | \$1,725              | \$2,500              | \$2,500              |
| A1442304                     | 41401     |    | A OTP LIAB & OTHER INS      | \$10,228             | \$8,848              | \$8,848              | \$8,848              | \$14,934             | \$14,934             |
| A1442304                     | 41401     | OT | A OTP LIAB & OTHER INSUR    | \$602                | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| A1442304                     | 414M<br>M |    | A OTP MED MALPRACTICE INS   | \$34,902             | \$38,500             | \$38,500             | \$38,047             | \$40,000             | \$40,000             |
| A1442304                     | 41901     |    | A OTP I/D CENTRAL PRINTING  | \$18                 | \$25                 | \$25                 | \$25                 | \$25                 | \$25                 |
| A1442304                     | 42000     |    | A OTP OFFICE SUPPLIES & EXP | \$237                | \$500                | \$500                | \$0                  | \$300                | \$300                |
| A1442304                     | 42000     | OT | A OTP OFFICE SUPPLIES & EXP | \$504                | \$500                | \$500                | \$500                | \$0                  | \$0                  |
| A1442304                     | 42001     | OT | A OTP COMPUTER SUPPLIES     | \$114                | \$500                | \$500                | \$500                | \$0                  | \$0                  |
| A1442304                     | 42004     |    | A OTP COMPUTER SOFTWARE     | \$13,419             | \$18,000             | \$18,000             | \$13,000             | \$11,000             | \$11,000             |
| A1442304                     | 42101     |    | A OTP I/D COPYING EQUIP     | \$1,197              | \$700                | \$700                | \$1,400              | \$515                | \$515                |
| A1442304                     | 42101     | OT | A OTP I/D COPYING EQUIP     | \$1                  | \$30                 | \$30                 | \$30                 | \$0                  | \$0                  |
| A1442304                     | 423SS     |    | A OTP SECURITY SYSTEM       | \$4,079              | \$4,300              | \$4,300              | \$4,300              | \$4,300              | \$4,300              |
| A1442304                     | 42402     |    | A OTP I/D POSTAGE           | \$406                | \$200                | \$200                | \$88                 | \$100                | \$100                |
| A1442304                     | 42402     | OT | A OTP I/D POSTAGE           | \$0                  | \$20                 | \$20                 | \$20                 | \$0                  | \$0                  |
| A1442304                     | 43005     |    | A OTP ADVERTISING FEES      | \$0                  | \$500                | \$500                | \$500                | \$500                | \$500                |
| A1442304                     | 43005     | OT | OTP ADVERTISING FEES & EXP  | \$672                | \$1,000              | \$1,000              | \$1,000              | \$0                  | \$0                  |
| A1442304                     | 43007     |    | A OTP OTHER FEES AND SVCS   | \$1,901              | \$100                | \$100                | \$2,800              | \$15,000             | \$15,000             |
| A1442304                     | 43007     | OT | A OTP OTHER FEES AND SVCS   | \$12,516             | \$39,600             | \$39,600             | \$39,600             | \$0                  | \$0                  |
| A1442304                     | 43015     |    | A OTP CERTIFICATION FEES    | \$200                | \$300                | \$300                | \$200                | \$7,000              | \$7,000              |
| A1442304                     | 43019     |    | OTP CLIENT COLLECTION FEES  | \$0                  | \$100                | \$100                | \$100                | \$100                | \$100                |
| A1442304                     | 44100     |    | A OTP I/D FUEL CHGS         | \$0                  | \$80                 | \$80                 | \$0                  | \$0                  | \$0                  |
| A1442304                     | 44300     |    | A OTP MILEAGE REIMB         | \$1                  | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| A1442304                     | 45100     |    | A OTP MED SUPPLIES & EXP    | \$806                | \$100                | \$100                | \$0                  | \$90,000             | \$90,000             |
| A1442304                     | 45100     | OT | A OTP MED SUPPLIES & EXP    | \$85,291             | \$137,000            | \$137,510            | \$137,500            | \$0                  | \$0                  |
| <b>REVENUE (5)</b>           |           |    |                             | <b>(\$1,913,519)</b> | <b>(\$1,813,272)</b> | <b>(\$2,065,270)</b> | <b>(\$2,009,270)</b> | <b>(\$1,727,926)</b> | <b>(\$1,727,926)</b> |
| A1416305                     | 55000     |    | A OTP CLINIC REVENUE        | (\$1,579,158)        | (\$1,600,000)        | (\$1,600,000)        | (\$1,500,000)        | (\$1,500,000)        | (\$1,500,000)        |
| A1416305                     | 55000     | OT | OTP CLINIC REV FROM COSSAP  | (\$334,360)          | (\$213,272)          | (\$465,270)          | (\$465,270)          | (\$161,926)          | (\$161,926)          |
| A1434865                     | 56000     |    | A OTP STATE AID             | \$0                  | \$0                  | \$0                  | (\$44,000)           | (\$66,000)           | (\$66,000)           |
| <b>EMPLOYEE BENEFITS (8)</b> |           |    |                             | <b>\$176,822</b>     | <b>\$273,019</b>     | <b>\$348,942</b>     | <b>\$273,019</b>     | <b>\$304,216</b>     | <b>\$304,216</b>     |
| A1442308                     | 81000     |    | RETIREMENT                  | \$47,718             | \$74,009             | \$74,009             | \$74,009             | \$79,187             | \$79,187             |
| A1442308                     | 81000     | OT | A RETIREMENT                | \$0                  | \$0                  | \$26,194             | \$0                  | \$16,963             | \$16,963             |
| A1442308                     | 83000     |    | SOCIAL SECURITY             | \$25,629             | \$39,332             | \$39,332             | \$39,332             | \$38,597             | \$38,597             |
| A1442308                     | 83000     | OT | A SOCIAL SECURITY           | \$0                  | \$0                  | \$12,906             | \$0                  | \$7,405              | \$7,405              |
| A1442308                     | 84000     |    | WORKERS' COMP               | \$9,383              | \$14,495             | \$14,495             | \$14,495             | \$13,612             | \$13,612             |
| A1442308                     | 84000     | OT | A WORKERS' COMP             | \$0                  | \$0                  | \$4,451              | \$0                  | \$2,915              | \$2,915              |
| A1442308                     | 84500     |    | GROUP LIFE INS              | \$531                | \$868                | \$868                | \$868                | \$842                | \$842                |
| A1442308                     | 84500     | OT | A GROUP LIFE INS            | \$0                  | \$0                  | \$135                | \$0                  | \$83                 | \$83                 |
| A1442308                     | 86000     |    | HOSPITAL & MED INS          | \$88,303             | \$135,690            | \$135,690            | \$135,690            | \$116,913            | \$116,913            |
| A1442308                     | 86000     | OT | A HOSPITAL & MED INS        | \$0                  | \$0                  | \$30,912             | \$0                  | \$18,528             | \$18,528             |
| A1442308                     | 86500     |    | DENTAL INS                  | \$3,923              | \$6,435              | \$6,435              | \$6,435              | \$6,306              | \$6,306              |



|                                    |       |      |                                | 2024<br>Actual     | 2025<br>Adopted    | 2025<br>Modified   | 2025<br>Projected  | 2026<br>Tentative  | 2026<br>Adopted    |
|------------------------------------|-------|------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| A1442308                           | 86500 | OT   | A DENTAL INS                   | \$0                | \$0                | \$1,005            | \$0                | \$619              | \$619              |
| A1442308                           | 89000 |      | VISION INS                     | \$1,335            | \$2,190            | \$2,190            | \$2,190            | \$2,049            | \$2,049            |
| A1442308                           | 89000 | OT   | A VISION INS                   | \$0                | \$0                | \$320              | \$0                | \$197              | \$197              |
| <b>OPIOID RECOVERY GRANT (A15)</b> |       |      |                                | <b>(\$221,571)</b> | <b>\$0</b>         | <b>\$0</b>         | <b>(\$106,962)</b> | <b>\$0</b>         | <b>\$0</b>         |
| <b>PERSONNEL (1)</b>               |       |      |                                | <b>\$20,969</b>    | <b>\$21,217</b>    | <b>\$40,319</b>    | <b>\$88,985</b>    | <b>\$23,840</b>    | <b>\$23,840</b>    |
| A1542201                           | 11000 | FY22 | A OPIOD REC DIRECT SERV WORKER | \$0                | \$0                | \$0                | \$40,372           | \$0                | \$0                |
| A1542201                           | 12000 | FY22 | A OPIOID REC SUPER/ADMIN       | \$0                | \$0                | \$0                | \$25,847           | \$0                | \$0                |
| A1542201                           | 13000 | FY22 | A OPIOID REC TECHNICAL         | \$20,969           | \$21,217           | \$40,319           | \$22,766           | \$23,840           | \$23,840           |
| <b>CONTRACTUAL (4)</b>             |       |      |                                | <b>\$480,012</b>   | <b>\$2,431</b>     | <b>\$626,362</b>   | <b>\$481,057</b>   | <b>\$0</b>         | <b>\$0</b>         |
| A1542204                           | 407HS | FY22 | OPIOID REC HUMAN SERV RENT     | \$0                | \$932              | \$932              | \$932              | \$0                | \$0                |
| A1542204                           | 408HS | FY22 | A OPIOID REC HUMAN SERV MAINT  | \$0                | \$1,068            | \$1,068            | \$1,068            | \$0                | \$0                |
| A1542204                           | 41401 | FY22 | OPIOID REC LIAB & OTHER INS    | \$602              | \$431              | \$431              | \$431              | \$0                | \$0                |
| A1542204                           | 42000 | FY22 | A OPIOID REC OFFICE SUPPLIES   | \$6                | \$0                | \$144              | \$144              | \$0                | \$0                |
| A1542204                           | 42001 | FY22 | OPIOID REC COMPUTER SUPPL      | \$0                | \$0                | \$125              | \$150              | \$0                | \$0                |
| A1542204                           | 42101 | FY22 | OPIOID REC I/D COPY EQUIP      | \$0                | \$0                | \$225              | \$225              | \$0                | \$0                |
| A1542204                           | 42303 | FY22 | A OPIOID REC I/D PHONE CHGS    | \$0                | \$0                | \$25               | \$0                | \$0                | \$0                |
| A1542204                           | 44100 |      | A OPIOID REC I/D FUEL CHGS     | \$14               | \$0                | \$0                | \$0                | \$0                | \$0                |
| A1542204                           | 44100 | FY22 | A OPIOID REC I/D FUEL CHGS     | \$0                | \$0                | \$500              | \$500              | \$0                | \$0                |
| A1542204                           | 46500 |      | A OPIOID REC PROG PMTS         | \$21,154           | \$0                | \$0                | \$0                | \$0                | \$0                |
| A1542204                           | 46500 | FY22 | A OPIOID REC PROG PMTS         | \$458,236          | \$0                | \$622,912          | \$477,607          | \$0                | \$0                |
| <b>REVENUE (5)</b>                 |       |      |                                | <b>(\$733,083)</b> | <b>(\$34,004)</b>  | <b>(\$687,360)</b> | <b>(\$687,360)</b> | <b>(\$35,286)</b>  | <b>(\$35,286)</b>  |
| A1544865                           | 57000 |      | A OPIOID RECOVERY FA GRANT     | (\$120,444)        | \$0                | \$0                | \$0                | \$0                | \$0                |
| A1544865                           | 57000 | FY22 | A OPIOID RECOVERY FA GRANT     | (\$612,638)        | (\$34,004)         | (\$687,360)        | (\$687,360)        | (\$35,286)         | (\$35,286)         |
| <b>EMPLOYEE BENEFITS (8)</b>       |       |      |                                | <b>\$10,531</b>    | <b>\$10,356</b>    | <b>\$20,679</b>    | <b>\$10,356</b>    | <b>\$11,446</b>    | <b>\$11,446</b>    |
| A1542208                           | 81000 | FY22 | RETIREMENT                     | \$2,811            | \$2,898            | \$5,750            | \$2,898            | \$3,578            | \$3,578            |
| A1542208                           | 83000 | FY22 | SOCIAL SECURITY                | \$1,531            | \$1,545            | \$2,971            | \$1,545            | \$1,786            | \$1,786            |
| A1542208                           | 84000 | FY22 | WORKERS' COMP                  | \$541              | \$558              | \$1,042            | \$558              | \$615              | \$615              |
| A1542208                           | 84500 | FY22 | GROUP LIFE INS                 | \$41               | \$41               | \$73               | \$41               | \$41               | \$41               |
| A1542208                           | 86000 | FY22 | HOSPITAL & MED INS             | \$5,209            | \$4,913            | \$10,124           | \$4,913            | \$4,999            | \$4,999            |
| A1542208                           | 86500 | FY22 | DENTAL INS                     | \$300              | \$307              | \$533              | \$307              | \$310              | \$310              |
| A1542208                           | 89000 | FY22 | VISION INS                     | \$98               | \$94               | \$185              | \$94               | \$117              | \$117              |
| <b>COLLOCATION (A16)</b>           |       |      |                                | <b>(\$14,977)</b>  | <b>(\$14,606)</b>  | <b>(\$14,606)</b>  | <b>(\$2,635)</b>   | <b>(\$3,188)</b>   | <b>(\$3,188)</b>   |
| <b>PERSONNEL (1)</b>               |       |      |                                | <b>\$104,299</b>   | <b>\$135,412</b>   | <b>\$135,412</b>   | <b>\$147,326</b>   | <b>\$151,943</b>   | <b>\$151,943</b>   |
| A1642501                           | 11000 |      | A CD DIRECT SVC WORKERS        | \$97,278           | \$135,412          | \$135,412          | \$145,265          | \$151,943          | \$151,943          |
| A1642501                           | 19510 |      | A CD VACATION BUY BACK         | \$1,790            | \$0                | \$0                | \$0                | \$0                | \$0                |
| A1642501                           | 19516 |      | A CD INCENTIVE PAYOUTS         | \$3,000            | \$0                | \$0                | \$0                | \$0                | \$0                |
| A1642501                           | 19550 |      | A CD HEALTH INS BUYOUT         | \$2,231            | \$0                | \$0                | \$2,061            | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>             |       |      |                                | <b>\$10,299</b>    | <b>\$6,208</b>     | <b>\$6,208</b>     | <b>\$6,265</b>     | <b>\$7,729</b>     | <b>\$7,729</b>     |
| A1642504                           | 41401 |      | A CD LIAB & OTHER INSURAN      | \$2,407            | \$3,229            | \$3,229            | \$3,229            | \$4,144            | \$4,144            |
| A1642504                           | 414M  |      | A CD MED MALPRACTICE INS       | \$7,352            | \$0                | \$0                | \$0                | \$0                | \$0                |
| A1642504                           | 42000 |      | A CD OFFICE SUPPLIES           | \$21               | \$0                | \$0                | \$0                | \$0                | \$0                |
| A1642504                           | 42004 |      | CD OTHER EXT DATA PROCESS      | \$491              | \$144              | \$144              | \$216              | \$2,700            | \$2,700            |
| A1642504                           | 43005 |      | A CD ADVERTISING               | \$0                | \$135              | \$135              | \$90               | \$135              | \$135              |
| A1642504                           | 44000 |      | A CD I/D AUTOMOTIVE EXP        | \$4                | \$0                | \$0                | \$30               | \$100              | \$100              |
| A1642504                           | 44100 |      | A CD I/D FUEL CHGS             | \$25               | \$200              | \$200              | \$200              | \$50               | \$50               |
| A1642504                           | 44300 |      | A CD MILEAGE REIMB             | \$0                | \$2,500            | \$2,500            | \$2,500            | \$600              | \$600              |
| <b>REVENUE (5)</b>                 |       |      |                                | <b>(\$171,876)</b> | <b>(\$234,971)</b> | <b>(\$234,971)</b> | <b>(\$234,971)</b> | <b>(\$238,923)</b> | <b>(\$238,923)</b> |
| A1627705                           | 55000 | CCDS | CD COLLOCATION DSS REIMB       | (\$168,646)        | (\$234,971)        | (\$234,971)        | (\$234,971)        | (\$238,923)        | (\$238,923)        |
| A1634895                           | 56000 |      | A HWB SA OTHER HEALTH          | (\$3,230)          | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>EMPLOYEE BENEFITS (8)</b>       |       |      |                                | <b>\$42,300</b>    | <b>\$78,745</b>    | <b>\$78,745</b>    | <b>\$78,745</b>    | <b>\$76,063</b>    | <b>\$76,063</b>    |
| A1642508                           | 81000 |      | RETIREMENT                     | \$10,636           | \$18,497           | \$18,497           | \$18,497           | \$22,806           | \$22,806           |
| A1642508                           | 83000 |      | SOCIAL SECURITY                | \$7,804            | \$9,906            | \$9,906            | \$9,906            | \$11,299           | \$11,299           |
| A1642508                           | 84000 |      | WORKERS' COMP                  | \$2,690            | \$3,562            | \$3,562            | \$3,562            | \$3,920            | \$3,920            |
| A1642508                           | 84500 |      | GROUP LIFE INS                 | \$218              | \$309              | \$309              | \$309              | \$309              | \$309              |
| A1642508                           | 86000 |      | HOSPITAL & MED INS             | \$18,718           | \$43,294           | \$43,294           | \$43,294           | \$34,528           | \$34,528           |





|                                     |       |     |                               | 2024<br>Actual       | 2025<br>Adopted      | 2025<br>Modified     | 2025<br>Projected    | 2026<br>Tentative    | 2026<br>Adopted      |
|-------------------------------------|-------|-----|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| A1642508                            | 86500 |     | DENTAL INS                    | \$1,616              | \$2,301              | \$2,301              | \$2,301              | \$2,325              | \$2,325              |
| A1642508                            | 89000 |     | VISION INS                    | \$618                | \$876                | \$876                | \$876                | \$876                | \$876                |
| <b>ADDITION SVCS GRANTS (A1Z)</b>   |       |     |                               | <b>(\$49,973)</b>    | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           |
| <b>PERSONNEL (1)</b>                |       |     |                               | <b>\$128,044</b>     | <b>\$136,697</b>     | <b>\$136,697</b>     | <b>\$117,116</b>     | <b>\$0</b>           | <b>\$0</b>           |
| A1Z42501                            | 11000 | CM  | A CM DIRECT SVC WORKER        | \$118,875            | \$136,697            | \$136,697            | \$115,116            | \$0                  | \$0                  |
| A1Z42501                            | 12000 | CM  | A CM SUPER/ADMIN              | \$2,600              | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| A1Z42501                            | 19501 | CM  | A CM LONGEVITY PMTS           | \$0                  | \$0                  | \$0                  | \$2,000              | \$0                  | \$0                  |
| A1Z42501                            | 19515 | CM  | A CM EXT SICK LEAVE HALF PAY  | \$6,568              | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| <b>EQUIP (2)</b>                    |       |     |                               | <b>\$12</b>          | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           |
| A1Z42502                            | 23000 |     | A SOR AUTOMOTIVE EQUIP        | \$12                 | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| <b>CONTRACTUAL (4)</b>              |       |     |                               | <b>\$85,354</b>      | <b>\$7,127</b>       | <b>\$87,111</b>      | <b>\$80,535</b>      | <b>\$0</b>           | <b>\$0</b>           |
| A1Z42504                            | 407HS | CM  | A CM HUMAN SVCS BLDG RENT     | \$0                  | \$2,068              | \$2,068              | \$0                  | \$0                  | \$0                  |
| A1Z42504                            | 408HS | CM  | CM HUMAN SVCS BLDG MAINT      | \$0                  | \$2,368              | \$2,368              | \$0                  | \$0                  | \$0                  |
| A1Z42504                            | 41102 | CM  | A CM EDUC WORKSHOPS           | \$398                | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| A1Z42504                            | 41401 | CM  | A CM LIAB & OTHER INS         | \$0                  | \$2,691              | \$2,691              | \$0                  | \$0                  | \$0                  |
| A1Z42504                            | 42000 | CM  | A CM OFFICE SUPPLIES & EXP    | \$6,934              | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| A1Z42504                            | 42001 | CM  | A CM COMPUTER SUPPLIES        | \$2,255              | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| A1Z42504                            | 42004 | EMR | EMR COMPUTER SOFTWARE         | \$39,991             | \$0                  | \$79,984             | \$79,984             | \$0                  | \$0                  |
| A1Z42504                            | 42302 |     | A SOR OTHER PHONE SVCS        | \$63                 | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| A1Z42504                            | 42302 | CM  | A CM OTHER PHONE SVCS         | \$250                | \$0                  | \$0                  | \$31                 | \$0                  | \$0                  |
| A1Z42504                            | 430CN | CM  | A CM CLIENT SVC DOLLARS       | \$34,468             | \$0                  | \$0                  | \$520                | \$0                  | \$0                  |
| A1Z42504                            | 44000 | CM  | A CM I/D AUTOMOTIVE EXP       | \$25                 | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| A1Z42504                            | 44100 |     | A SOR I/D FUEL CHGS           | \$145                | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| A1Z42504                            | 44100 | CM  | A CM I/D FUEL CHGS            | \$825                | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| <b>REVENUE (5)</b>                  |       |     |                               | <b>(\$324,233)</b>   | <b>(\$209,762)</b>   | <b>(\$289,746)</b>   | <b>(\$263,589)</b>   | <b>\$0</b>           | <b>\$0</b>           |
| A1Z34865                            | 56000 | CM  | A CM SA OSF GRANT             | (\$256,837)          | (\$209,762)          | (\$209,762)          | (\$183,605)          | \$0                  | \$0                  |
| A1Z44865                            | 57000 |     | A SOR FA CHEM DEP             | (\$1,352)            | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| A1Z44865                            | 57000 | EMR | EMR FA SOFTWARE OASAS         | (\$39,991)           | \$0                  | (\$79,984)           | (\$79,984)           | \$0                  | \$0                  |
| A1Z44865                            | 57000 | SA  | SAPT BLOCK GRANT SUPP 1013    | (\$21,631)           | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| A1Z44865                            | 57000 | SP  | SAPT SP BLOCK GRANT INTEG     | (\$4,421)            | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| <b>EMPLOYEE BENEFITS (8)</b>        |       |     |                               | <b>\$60,851</b>      | <b>\$65,938</b>      | <b>\$65,938</b>      | <b>\$65,938</b>      | <b>\$0</b>           | <b>\$0</b>           |
| A1Z42508                            | 81000 | CM  | RETIREMENT                    | \$16,633             | \$18,673             | \$18,673             | \$18,673             | \$0                  | \$0                  |
| A1Z42508                            | 83000 | CM  | SOCIAL SECURITY               | \$9,276              | \$10,120             | \$10,120             | \$10,120             | \$0                  | \$0                  |
| A1Z42508                            | 84000 | CM  | WORKERS' COMP                 | \$3,202              | \$3,596              | \$3,596              | \$3,596              | \$0                  | \$0                  |
| A1Z42508                            | 84500 | CM  | GROUP LIFE INS                | \$244                | \$257                | \$257                | \$257                | \$0                  | \$0                  |
| A1Z42508                            | 86000 | CM  | HOSPITAL & MED INS            | \$29,050             | \$30,702             | \$30,702             | \$30,702             | \$0                  | \$0                  |
| A1Z42508                            | 86500 | CM  | DENTAL INS                    | \$1,807              | \$1,918              | \$1,918              | \$1,918              | \$0                  | \$0                  |
| A1Z42508                            | 89000 | CM  | VISION INS                    | \$639                | \$672                | \$672                | \$672                | \$0                  | \$0                  |
| <b>OASAS CONTRACT AGENCIES (A2)</b> |       |     |                               | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           |
| <b>ST. JOES REHAB CENTER (A21)</b>  |       |     |                               | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           |
| <b>CONTRACTUAL (4)</b>              |       |     |                               | <b>\$184,011</b>     | <b>\$178,441</b>     | <b>\$188,903</b>     | <b>\$188,903</b>     | <b>\$188,903</b>     | <b>\$188,903</b>     |
| A2142304                            | 46500 |     | A ST. JOE'S REHAB CENTER      | \$184,011            | \$178,441            | \$188,903            | \$188,903            | \$188,903            | \$188,903            |
| <b>REVENUE (5)</b>                  |       |     |                               | <b>(\$184,011)</b>   | <b>(\$178,441)</b>   | <b>(\$188,903)</b>   | <b>(\$188,903)</b>   | <b>(\$188,903)</b>   | <b>(\$188,903)</b>   |
| A2134865                            | 56000 |     | A SA ST. JOE'S REHAB CENTER   | (\$184,011)          | (\$178,441)          | (\$188,903)          | (\$188,903)          | (\$188,903)          | (\$188,903)          |
| <b>NCFH CANTON (A23)</b>            |       |     |                               | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           |
| <b>CONTRACTUAL (4)</b>              |       |     |                               | <b>\$661,612</b>     | <b>\$641,585</b>     | <b>\$679,203</b>     | <b>\$679,203</b>     | <b>\$679,203</b>     | <b>\$679,203</b>     |
| A2342504                            | 46500 |     | NCFH CANTON OTHER ADVANC      | \$661,612            | \$641,585            | \$679,203            | \$679,203            | \$679,203            | \$679,203            |
| <b>REVENUE (5)</b>                  |       |     |                               | <b>(\$661,612)</b>   | <b>(\$641,585)</b>   | <b>(\$679,203)</b>   | <b>(\$679,203)</b>   | <b>(\$679,203)</b>   | <b>(\$679,203)</b>   |
| A2334865                            | 56000 |     | SA NCFH CANTON ALCOHOL ADDIC  | (\$661,612)          | (\$641,585)          | (\$679,203)          | (\$679,203)          | (\$679,203)          | (\$679,203)          |
| <b>SEAWAY VALLEY (A24)</b>          |       |     |                               | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           |
| <b>CONTRACTUAL (4)</b>              |       |     |                               | <b>\$1,582,389</b>   | <b>\$1,168,193</b>   | <b>\$1,973,279</b>   | <b>\$1,973,279</b>   | <b>\$1,928,511</b>   | <b>\$1,928,511</b>   |
| A2442504                            | 46500 |     | A SEACAP OTHER ADVANCES       | \$1,477,157          | \$1,168,193          | \$1,928,511          | \$1,928,511          | \$1,928,511          | \$1,928,511          |
| A2442504                            | 46500 | OSF | SEACAP OSF PMTS               | \$105,232            | \$0                  | \$44,768             | \$44,768             | \$0                  | \$0                  |
| <b>REVENUE (5)</b>                  |       |     |                               | <b>(\$1,582,389)</b> | <b>(\$1,168,193)</b> | <b>(\$1,973,279)</b> | <b>(\$1,973,279)</b> | <b>(\$1,928,511)</b> | <b>(\$1,928,511)</b> |
| A2427355                            | 56000 |     | A SA SEACAP ALCOHOL ADDICTION | (\$1,477,157)        | (\$1,168,193)        | (\$1,928,511)        | (\$1,928,511)        | (\$1,928,511)        | (\$1,928,511)        |
| A2427355                            | 56000 | OSF | SA OPIOID SETTLEMENT FUNDS    | (\$105,232)          | \$0                  | (\$44,768)           | (\$44,768)           | \$0                  | \$0                  |



|                                        |           |      |                              | 2024<br>Actual     | 2025<br>Adopted  | 2025<br>Modified   | 2025<br>Projected  | 2026<br>Tentative | 2026<br>Adopted  |
|----------------------------------------|-----------|------|------------------------------|--------------------|------------------|--------------------|--------------------|-------------------|------------------|
| <b>REVENUE (A25)</b>                   |           |      |                              | <b>\$0</b>         | <b>\$0</b>       | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>        | <b>\$0</b>       |
| <b>CONTRACTUAL (4)</b>                 |           |      |                              | <b>\$31,788</b>    | <b>\$0</b>       | <b>\$31,492</b>    | <b>\$24,212</b>    | <b>\$0</b>        | <b>\$0</b>       |
| A2542304                               | 46500     |      | SLC SHERIFF JAIL MEDS        | \$0                | \$0              | \$7,280            | \$0                | \$0               | \$0              |
| A2542304                               | 46500     | OSF  | SLC PUBLIC HLTH OSF PMTS     | \$31,788           | \$0              | \$24,212           | \$24,212           | \$0               | \$0              |
| <b>REVENUE (5)</b>                     |           |      |                              | <b>(\$31,788)</b>  | <b>\$0</b>       | <b>(\$31,492)</b>  | <b>(\$24,212)</b>  | <b>\$0</b>        | <b>\$0</b>       |
| A2527355                               | 56000     | OSF  | SA OPIOID SETTLEMENT FUNDS   | (\$31,788)         | \$0              | (\$24,212)         | (\$24,212)         | \$0               | \$0              |
| A2534865                               | 56000     |      | A SA SHERIFF JAIL MEDS       | \$0                | \$0              | (\$7,280)          | \$0                | \$0               | \$0              |
| <b>REVENUE (A26)</b>                   |           |      |                              | <b>\$0</b>         | <b>\$0</b>       | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>        | <b>\$0</b>       |
| <b>CONTRACTUAL (4)</b>                 |           |      |                              | <b>\$0</b>         | <b>\$0</b>       | <b>\$150,000</b>   | <b>\$150,000</b>   | <b>\$0</b>        | <b>\$0</b>       |
| A2642304                               | 46500     | OSF  | MILC OSF PMTS                | \$0                | \$0              | \$150,000          | \$150,000          | \$0               | \$0              |
| <b>REVENUE (5)</b>                     |           |      |                              | <b>\$0</b>         | <b>\$0</b>       | <b>(\$150,000)</b> | <b>(\$150,000)</b> | <b>\$0</b>        | <b>\$0</b>       |
| A2627355                               | 56000     | OSF  | SA OPIOID SETTLEMENT FUNDS   | \$0                | \$0              | (\$150,000)        | (\$150,000)        | \$0               | \$0              |
| <b>REVENUE (A27)</b>                   |           |      |                              | <b>\$0</b>         | <b>\$0</b>       | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>        | <b>\$0</b>       |
| <b>CONTRACTUAL (4)</b>                 |           |      |                              | <b>\$100,000</b>   | <b>\$0</b>       | <b>\$280,500</b>   | <b>\$280,500</b>   | <b>\$0</b>        | <b>\$0</b>       |
| A2742304                               | 465CA     | OSF  | CITIZEN ADVOCATES            | \$0                | \$0              | \$150,000          | \$150,000          | \$0               | \$0              |
| A2742304                               | 465CM     | OSF  | CLAXTON MED CTR OSF PMTS     | \$0                | \$0              | \$123,000          | \$123,000          | \$0               | \$0              |
| A2742304                               | 465NH     | OSF  | NEW HOPE OSF PMTS            | \$0                | \$0              | \$7,500            | \$7,500            | \$0               | \$0              |
| A2742304                               | 465SS     | OSF  | STEP BY STEP OSF PMTS        | \$100,000          | \$0              | \$0                | \$0                | \$0               | \$0              |
| <b>REVENUE (5)</b>                     |           |      |                              | <b>(\$100,000)</b> | <b>\$0</b>       | <b>(\$280,500)</b> | <b>(\$280,500)</b> | <b>\$0</b>        | <b>\$0</b>       |
| A2727355                               | 56000     | OSF  | SA OPIOID SETTLEMENT FUNDS   | (\$100,000)        | \$0              | (\$280,500)        | (\$280,500)        | \$0               | \$0              |
| <b>MENTAL HEALTH SVCS (A3)</b>         |           |      |                              | <b>\$260,016</b>   | <b>\$509,686</b> | <b>\$509,686</b>   | <b>(\$68,085)</b>  | <b>\$340,217</b>  | <b>\$340,217</b> |
| <b>CANTON MENTAL HEALTH SVCS (A31)</b> |           |      |                              | <b>\$297,429</b>   | <b>\$612,956</b> | <b>\$612,956</b>   | <b>\$266,061</b>   | <b>\$454,430</b>  | <b>\$454,430</b> |
| <b>PERSONNEL (1)</b>                   |           |      |                              | <b>\$658,222</b>   | <b>\$807,644</b> | <b>\$807,644</b>   | <b>\$832,515</b>   | <b>\$963,317</b>  | <b>\$963,317</b> |
| A3143201                               | 11000     |      | A MHOC DIRECT SVC WORKERS    | \$250,833          | \$333,188        | \$333,188          | \$332,589          | \$288,972         | \$288,972        |
| A3143201                               | 11000     | HHC  | A HHC DIRECT SVC WORKER      | \$17,034           | \$26,521         | \$26,521           | \$57,629           | \$181,123         | \$181,123        |
| A3143201                               | 12000     |      | A MHOC SUPER/ADMIN           | \$91,924           | \$176,589        | \$176,589          | \$104,707          | \$194,630         | \$194,630        |
| A3143201                               | 12000     | DSRP | A DSRP SUPER/ADMIN           | \$373              | \$0              | \$0                | \$0                | \$0               | \$0              |
| A3143201                               | 12000     | HHC  | A HHC SUPER/ADMIN            | \$2,049            | \$2,776          | \$2,776            | \$2,919            | \$3,052           | \$3,052          |
| A3143201                               | 13000     |      | A MHOC TECHNICAL             | \$13,621           | \$22,451         | \$22,451           | \$24,081           | \$25,218          | \$25,218         |
| A3143201                               | 14000     |      | A MHOC CLERICAL              | \$48,322           | \$69,909         | \$69,909           | \$51,425           | \$78,838          | \$78,838         |
| A3143201                               | 17000     |      | A MHOC REGULAR PART TIME     | \$188,464          | \$175,929        | \$175,929          | \$220,660          | \$186,642         | \$186,642        |
| A3143201                               | 17000     | DSRP | A DSRP REGULAR PART TIME     | \$3,713            | \$0              | \$0                | \$0                | \$0               | \$0              |
| A3143201                               | 18000     |      | A MHOC OVERTIME              | \$97               | \$281            | \$281              | \$0                | \$0               | \$0              |
| A3143201                               | 19000     |      | A MHOC TEMP & PART TIME      | \$1,670            | \$0              | \$0                | \$15,878           | \$0               | \$0              |
| A3143201                               | 19501     |      | A MHOC LONGEVITY PMTS        | \$31               | \$0              | \$0                | \$11,792           | \$2,842           | \$2,842          |
| A3143201                               | 19501     | HHC  | A HHC LONGEVITY PMTS         | \$22               | \$0              | \$0                | \$0                | \$2,000           | \$2,000          |
| A3143201                               | 19502     |      | A MHOC VACATION PAYOUT       | \$5,840            | \$0              | \$0                | \$0                | \$0               | \$0              |
| A3143201                               | 19504     |      | A MHOC HOLIDAY PAY           | \$260              | \$0              | \$0                | \$0                | \$0               | \$0              |
| A3143201                               | 19508     |      | A MHOC ON CALL PAY           | \$19,664           | \$0              | \$0                | \$184              | \$0               | \$0              |
| A3143201                               | 19510     |      | A MHOC VACATION BUYBACK      | \$9,956            | \$0              | \$0                | \$7,070            | \$0               | \$0              |
| A3143201                               | 19513     |      | A MHOC COMP PAY              | \$33               | \$0              | \$0                | \$0                | \$0               | \$0              |
| A3143201                               | 19515     |      | MHOC EXT SICK LVE HALF PAY   | \$0                | \$0              | \$0                | \$2,324            | \$0               | \$0              |
| A3143201                               | 19515     | HHC  | HHC EXT SICK LEAVE HALF PAY  | \$1,209            | \$0              | \$0                | \$0                | \$0               | \$0              |
| A3143201                               | 19516     |      | A MHOC INCENTIVE PAYOUTS     | \$2,000            | \$0              | \$0                | \$0                | \$0               | \$0              |
| A3143201                               | 19550     |      | A MHOC HEALTH INS BUYOUT     | \$1,108            | \$0              | \$0                | \$1,258            | \$0               | \$0              |
| <b>CONTRACTUAL (4)</b>                 |           |      |                              | <b>\$242,170</b>   | <b>\$241,192</b> | <b>\$246,744</b>   | <b>\$214,427</b>   | <b>\$231,467</b>  | <b>\$231,467</b> |
| A3143204                               | 407HS     |      | MHOC HUMAN SVCS BLDG RENT    | \$51,635           | \$51,368         | \$51,368           | \$51,368           | \$56,327          | \$56,327         |
| A3143204                               | 407HS     | HHC  | A HHC HUMAN SVCS BLDG RENT   | \$2,122            | \$2,068          | \$2,068            | \$2,068            | \$2,169           | \$2,169          |
| A3143204                               | 408HS     |      | A MHOC HUMAN SVCS BLDG MAINT | \$50,492           | \$58,825         | \$58,825           | \$58,825           | \$70,653          | \$70,653         |
| A3143204                               | 408HS     | HHC  | A HHC HUMAN SVCS BLDG MAINT  | \$2,075            | \$2,368          | \$2,368            | \$2,368            | \$2,720           | \$2,720          |
| A3143204                               | 41102     |      | A MHOC EDUC WORKSHOPS        | \$1,528            | \$3,000          | \$8,552            | \$6,100            | \$3,000           | \$3,000          |
| A3143204                               | 41401     |      | A MHOC LIAB & OTHER INSUR    | \$12,033           | \$10,914         | \$10,914           | \$10,914           | \$15,829          | \$15,829         |
| A3143204                               | 41401     | DSRP | A DSRP LIAB & OTHER INSUR    | \$602              | \$0              | \$0                | \$0                | \$0               | \$0              |
| A3143204                               | 41401     | HHC  | A HHC LIAB & OTHER INS       | \$1,203            | \$570            | \$570              | \$570              | \$731             | \$731            |
| A3143204                               | 414M<br>M |      | A MHOC MED MALPRACTICE INS   | \$33,085           | \$39,000         | \$39,000           | \$36,547           | \$39,500          | \$39,500         |



|                              |           |      |                                  | 2024<br>Actual     | 2025<br>Adopted    | 2025<br>Modified   | 2025<br>Projected    | 2026<br>Tentative    | 2026<br>Adopted      |
|------------------------------|-----------|------|----------------------------------|--------------------|--------------------|--------------------|----------------------|----------------------|----------------------|
| A3143204                     | 414M<br>M | DSRP | A DSRP MED MALPRACTICE<br>INS    | \$3,676            | \$0                | \$0                | \$0                  | \$0                  | \$0                  |
| A3143204                     | 41901     |      | A MHOC CENTRAL PRINTING          | \$87               | \$200              | \$200              | \$125                | \$200                | \$200                |
| A3143204                     | 41902     |      | A MHOC COMMERCIAL<br>PRINTING    | \$0                | \$200              | \$200              | \$50                 | \$100                | \$100                |
| A3143204                     | 42000     |      | A MHOC OFFICE SUPPLIES           | \$1,395            | \$1,500            | \$1,500            | \$1,500              | \$1,500              | \$1,500              |
| A3143204                     | 42000     | DSRP | A DSRP OFFICE SUPPLIES           | \$2,727            | \$0                | \$0                | \$0                  | \$0                  | \$0                  |
| A3143204                     | 42000     | HHC  | A HHC OFFICE SUPPLIES            | \$0                | \$50               | \$50               | \$0                  | \$0                  | \$0                  |
| A3143204                     | 42004     |      | A MHOC COMPUTER<br>SOFTWARE      | \$19,762           | \$25,000           | \$25,000           | \$23,500             | \$21,000             | \$21,000             |
| A3143204                     | 42004     | DSRP | A DSRP OTH EXTERNAL DATA<br>PROC | \$392              | \$0                | \$0                | \$0                  | \$0                  | \$0                  |
| A3143204                     | 42004     | HHC  | A HHC OTHER EXT DATA<br>PROCESS  | \$0                | \$100              | \$100              | \$72                 | \$216                | \$216                |
| A3143204                     | 42101     |      | A MHOC I/D COPYING EQUIP         | \$1,197            | \$1,800            | \$1,800            | \$1,280              | \$1,373              | \$1,373              |
| A3143204                     | 42101     | HHC  | A HHC I/D COPYING EQUIP          | \$0                | \$104              | \$104              | \$0                  | \$71                 | \$71                 |
| A3143204                     | 42302     |      | A MHOC OTHER PHONE SVCS          | \$344              | \$400              | \$400              | \$125                | \$0                  | \$0                  |
| A3143204                     | 42302     | HHC  | A HHC OTHER PHONE SVCS           | \$0                | \$200              | \$200              | \$625                | \$1,125              | \$1,125              |
| A3143204                     | 42303     |      | A MHOC I/D PHONE CHGS            | \$1,591            | \$1,591            | \$1,591            | \$1,591              | \$1,651              | \$1,651              |
| A3143204                     | 42303     | HHC  | A HHC I/D PHONE CHGS             | \$0                | \$0                | \$0                | \$0                  | \$97                 | \$97                 |
| A3143204                     | 42402     |      | A MHOC I/D POSTAGE               | \$1,038            | \$1,000            | \$1,000            | \$1,500              | \$1,230              | \$1,230              |
| A3143204                     | 42402     | HHC  | A HHC I/D POSTAGE                | \$0                | \$0                | \$0                | \$0                  | \$200                | \$200                |
| A3143204                     | 43003     |      | A MHOC ACCT & FINANCIAL          | \$1,259            | \$1,259            | \$1,259            | \$1,259              | \$1,300              | \$1,300              |
| A3143204                     | 43005     |      | A MHOC ADVERTISING FEES          | \$2,991            | \$1,500            | \$1,500            | \$1,500              | \$1,500              | \$1,500              |
| A3143204                     | 43007     |      | A MHOC OTHER FEES & SVCS         | \$3,101            | \$4,000            | \$4,000            | \$3,100              | \$4,000              | \$4,000              |
| A3143204                     | 43007     | DSRP | A DSRP OTHER FEES AND<br>SVCS    | \$47,619           | \$30,000           | \$30,000           | \$5,440              | \$0                  | \$0                  |
| A3143204                     | 43019     |      | A MHOC CLIENT COLLECTION<br>FEES | \$0                | \$375              | \$375              | \$100                | \$200                | \$200                |
| A3143204                     | 44000     |      | A MHOC I/D AUTOMOTIVE EXP        | \$0                | \$100              | \$100              | \$100                | \$75                 | \$75                 |
| A3143204                     | 44000     | HHC  | A HHC I/D AUTOMOTIVE EXP         | \$0                | \$200              | \$200              | \$250                | \$400                | \$400                |
| A3143204                     | 44100     |      | A MHOC I/D FUEL CHGS             | \$0                | \$50               | \$50               | \$25                 | \$50                 | \$50                 |
| A3143204                     | 44100     | HHC  | A HHC I/D FUEL CHGS              | \$217              | \$1,200            | \$1,200            | \$2,400              | \$2,500              | \$2,500              |
| A3143204                     | 44300     | HHC  | A HHC MILEAGE REIMB              | \$0                | \$1,000            | \$1,000            | \$500                | \$1,000              | \$1,000              |
| A3143204                     | 44500     |      | A MHOC OTHER TRAVEL<br>REIMB     | \$0                | \$1,000            | \$1,000            | \$500                | \$500                | \$500                |
| A3143204                     | 45100     |      | A MHOC MED SUPPLIES &<br>EXPE    | \$0                | \$250              | \$250              | \$125                | \$250                | \$250                |
| <b>REVENUE (5)</b>           |           |      |                                  | <b>(\$914,226)</b> | <b>(\$870,000)</b> | <b>(\$875,552)</b> | <b>(\$1,215,002)</b> | <b>(\$1,225,000)</b> | <b>(\$1,225,000)</b> |
| A3116205                     | 55000     |      | A LR MHOC MENTAL HEALTH<br>FEES  | (\$789,696)        | (\$750,000)        | (\$750,000)        | (\$900,000)          | (\$900,000)          | (\$900,000)          |
| A3116205                     | 55000     | HHC  | A HHC HEALTH HOME CARE           | (\$61,693)         | (\$90,000)         | (\$90,000)         | (\$300,000)          | (\$325,000)          | (\$325,000)          |
| A3134895                     | 56000     |      | A HWB SA OTHER HEALTH            | (\$2,153)          | \$0                | \$0                | \$0                  | \$0                  | \$0                  |
| A3134905                     | 56000     | DSRP | A DSRP MHOC REVENUE              | (\$60,684)         | (\$30,000)         | (\$30,000)         | (\$5,440)            | \$0                  | \$0                  |
| A3144905                     | 57000     |      | A FA MENTAL HEALTH               | \$0                | \$0                | (\$5,552)          | (\$9,562)            | \$0                  | \$0                  |
| <b>EMPLOYEE BENEFITS (8)</b> |           |      |                                  | <b>\$311,262</b>   | <b>\$434,120</b>   | <b>\$434,120</b>   | <b>\$434,120</b>     | <b>\$484,646</b>     | <b>\$484,646</b>     |
| A3143208                     | 81000     |      | RETIREMENT                       | \$83,040           | \$104,991          | \$104,991          | \$104,991            | \$116,649            | \$116,649            |
| A3143208                     | 81000     | DSRP | RETIREMENT                       | \$580              | \$0                | \$0                | \$0                  | \$0                  | \$0                  |
| A3143208                     | 81000     | HHC  | RETIREMENT                       | \$2,673            | \$4,002            | \$4,002            | \$4,002              | \$27,945             | \$27,945             |
| A3143208                     | 83000     |      | SOCIAL SECURITY                  | \$46,674           | \$56,555           | \$56,555           | \$56,555             | \$57,035             | \$57,035             |
| A3143208                     | 83000     | DSRP | SOCIAL SECURITY                  | \$307              | \$0                | \$0                | \$0                  | \$0                  | \$0                  |
| A3143208                     | 83000     | HHC  | SOCIAL SECURITY                  | \$1,462            | \$2,179            | \$2,179            | \$2,179              | \$13,836             | \$13,836             |
| A3143208                     | 84000     |      | WORKERS' COMP                    | \$16,477           | \$20,461           | \$20,461           | \$20,461             | \$20,052             | \$20,052             |
| A3143208                     | 84000     | DSRP | WORKERS' COMP                    | \$112              | \$0                | \$0                | \$0                  | \$0                  | \$0                  |
| A3143208                     | 84000     | HHC  | WORKERS' COMP                    | \$515              | \$770              | \$770              | \$770                | \$4,804              | \$4,804              |
| A3143208                     | 84500     |      | GROUP LIFE INS                   | \$838              | \$1,152            | \$1,152            | \$1,152              | \$1,049              | \$1,049              |
| A3143208                     | 84500     | DSRP | GROUP LIFE INS                   | \$4                | \$0                | \$0                | \$0                  | \$0                  | \$0                  |
| A3143208                     | 84500     | HHC  | GROUP LIFE INS                   | \$38               | \$55               | \$55               | \$55                 | \$312                | \$312                |
| A3143208                     | 86000     |      | HOSPITAL & MED INS               | \$144,348          | \$224,800          | \$224,800          | \$224,800            | \$190,829            | \$190,829            |
| A3143208                     | 86000     | DSRP | HOSPITAL & MED INS               | \$539              | \$0                | \$0                | \$0                  | \$0                  | \$0                  |
| A3143208                     | 86000     | HHC  | HOSPITAL & MED INS               | \$4,877            | \$7,012            | \$7,012            | \$7,012              | \$38,381             | \$38,381             |
| A3143208                     | 86500     |      | DENTAL INS                       | \$6,192            | \$8,561            | \$8,561            | \$8,561              | \$7,875              | \$7,875              |
| A3143208                     | 86500     | DSRP | DENTAL INS                       | \$29               | \$0                | \$0                | \$0                  | \$0                  | \$0                  |
| A3143208                     | 86500     | HHC  | DENTAL INS                       | \$281              | \$406              | \$406              | \$406                | \$2,348              | \$2,348              |





|                                                   |           |                                | 2024<br>Actual     | 2025<br>Adopted    | 2025<br>Modified   | 2025<br>Projected  | 2026<br>Tentative  | 2026<br>Adopted    |
|---------------------------------------------------|-----------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| A3143208                                          | 89000     | VISION INS                     | \$2,162            | \$3,023            | \$3,023            | \$3,023            | \$2,721            | \$2,721            |
| A3143208                                          | 89000     | DSRP VISION INS                | \$11               | \$0                | \$0                | \$0                | \$0                | \$0                |
| A3143208                                          | 89000     | HHC VISION INS                 | \$104              | \$153              | \$153              | \$153              | \$810              | \$810              |
| <b>COORDINATED CHILDRENS SVS INITIATIVE (A32)</b> |           |                                | <b>\$4,049</b>     | <b>(\$7,689)</b>   | <b>(\$7,689)</b>   | <b>(\$50,096)</b>  | <b>\$9,403</b>     | <b>\$9,403</b>     |
| <b>PERSONNEL (1)</b>                              |           |                                | <b>\$71,712</b>    | <b>\$121,229</b>   | <b>\$121,229</b>   | <b>\$103,179</b>   | <b>\$131,568</b>   | <b>\$131,568</b>   |
| A3243201                                          | 11000     | A CFS DIRECT SVC WORKERS       | \$58,321           | \$111,976          | \$111,976          | \$83,542           | \$121,396          | \$121,396          |
| A3243201                                          | 12000     | A CFS SUPER/ADMINI             | \$9,312            | \$9,253            | \$9,253            | \$9,733            | \$10,172           | \$10,172           |
| A3243201                                          | 19501     | A CFS LONGEVITY PMTS           | \$78               | \$0                | \$0                | \$7,639            | \$0                | \$0                |
| A3243201                                          | 19502     | A CFS VACATION PAYOUT          | \$0                | \$0                | \$0                | \$1,266            | \$0                | \$0                |
| A3243201                                          | 19550     | A CFS HEALTH INS BUYOUT        | \$4,000            | \$0                | \$0                | \$1,000            | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>                            |           |                                | <b>\$25,859</b>    | <b>\$34,810</b>    | <b>\$34,810</b>    | <b>\$18,870</b>    | <b>\$32,964</b>    | <b>\$32,964</b>    |
| A3243204                                          | 407HS     | A CFS HUMAN SVCS BLDG RENT     | \$1,392            | \$1,356            | \$1,356            | \$1,356            | \$3,582            | \$3,582            |
| A3243204                                          | 408HS     | A CFS HUMAN SVCS BLDG MAIN     | \$1,361            | \$1,553            | \$1,553            | \$1,553            | \$4,493            | \$4,493            |
| A3243204                                          | 41102     | A CFS EDUC WORKSHOPS           | \$0                | \$1,000            | \$1,000            | \$500              | \$1,000            | \$1,000            |
| A3243204                                          | 41401     | A CFS LIAB & OTHER INSURA      | \$2,407            | \$2,260            | \$2,260            | \$2,260            | \$2,900            | \$2,900            |
| A3243204                                          | 414M<br>M | A CFS MED MALPRACTICE INS      | \$3,676            | \$4,000            | \$4,000            | \$2,047            | \$3,020            | \$3,020            |
| A3243204                                          | 41901     | A CFS CENTRAL PRINTING         | \$0                | \$150              | \$150              | \$75               | \$125              | \$125              |
| A3243204                                          | 41902     | A CFS COMMERCIAL PRINTING      | \$0                | \$100              | \$100              | \$75               | \$75               | \$75               |
| A3243204                                          | 42000     | A CFS OFFICE SUPPLIES          | \$604              | \$600              | \$600              | \$250              | \$600              | \$600              |
| A3243204                                          | 42004     | A CFS OTHER EXT DATA PROCESS   | \$2,559            | \$4,000            | \$4,000            | \$3,000            | \$4,500            | \$4,500            |
| A3243204                                          | 42101     | A CFS I/D COPYING EQUIP        | \$0                | \$104              | \$104              | \$104              | \$175              | \$175              |
| A3243204                                          | 421FL     | A CFS FLEET LEASE              | \$10,983           | \$13,458           | \$13,458           | \$2,391            | \$6,000            | \$6,000            |
| A3243204                                          | 42302     | A CFS OTHER PHONE SVCS         | \$687              | \$800              | \$800              | \$800              | \$800              | \$800              |
| A3243204                                          | 42303     | A CFS I/D PHONE CHGS           | \$159              | \$159              | \$159              | \$159              | \$194              | \$194              |
| A3243204                                          | 42402     | A CFS I/D POSTAGE              | \$20               | \$25               | \$25               | \$100              | \$300              | \$300              |
| A3243204                                          | 43007     | A CFS OTHER FEES & SVCS        | \$220              | \$100              | \$100              | \$100              | \$100              | \$100              |
| A3243204                                          | 430CN     | A CFS CLIENT NEEDS             | \$1,320            | \$3,000            | \$3,000            | \$3,000            | \$3,000            | \$3,000            |
| A3243204                                          | 44000     | A CFS I/D AUTOMOTIVE EXP       | \$86               | \$350              | \$350              | \$100              | \$350              | \$350              |
| A3243204                                          | 44100     | A CFS I/D FUEL CHGS            | \$384              | \$795              | \$795              | \$500              | \$750              | \$750              |
| A3243204                                          | 44500     | A CFS OTHER TRAVEL REIMB       | \$0                | \$1,000            | \$1,000            | \$500              | \$1,000            | \$1,000            |
| <b>REVENUE (5)</b>                                |           |                                | <b>(\$117,530)</b> | <b>(\$219,295)</b> | <b>(\$219,295)</b> | <b>(\$227,712)</b> | <b>(\$227,712)</b> | <b>(\$227,712)</b> |
| A3234905                                          | 56000     | A SA CFS MENTAL HEALTH         | (\$117,530)        | (\$219,295)        | (\$219,295)        | (\$227,712)        | (\$227,712)        | (\$227,712)        |
| <b>EMPLOYEE BENEFITS (8)</b>                      |           |                                | <b>\$24,008</b>    | <b>\$55,567</b>    | <b>\$55,567</b>    | <b>\$55,567</b>    | <b>\$72,583</b>    | <b>\$72,583</b>    |
| A3243208                                          | 81000     | RETIREMENT                     | \$9,009            | \$16,560           | \$16,560           | \$16,560           | \$19,748           | \$19,748           |
| A3243208                                          | 83000     | SOCIAL SECURITY                | \$5,271            | \$8,892            | \$8,892            | \$8,892            | \$9,581            | \$9,581            |
| A3243208                                          | 84000     | WORKERS' COMP                  | \$1,840            | \$3,188            | \$3,188            | \$3,188            | \$3,394            | \$3,394            |
| A3243208                                          | 84500     | GROUP LIFE INS                 | \$128              | \$216              | \$216              | \$216              | \$216              | \$216              |
| A3243208                                          | 86000     | HOSPITAL & MED INS             | \$6,530            | \$24,551           | \$24,551           | \$24,551           | \$37,484           | \$37,484           |
| A3243208                                          | 86500     | DENTAL INS                     | \$942              | \$1,611            | \$1,611            | \$1,611            | \$1,627            | \$1,627            |
| A3243208                                          | 89000     | VISION INS                     | \$290              | \$549              | \$549              | \$549              | \$533              | \$533              |
| <b>CLINICAL INFRASTRUCTURE (SPOA) (A33)</b>       |           |                                | <b>\$769</b>       | <b>(\$4,651)</b>   | <b>(\$4,651)</b>   | <b>(\$187,172)</b> | <b>(\$27,941)</b>  | <b>(\$27,941)</b>  |
| <b>PERSONNEL (1)</b>                              |           |                                | <b>\$59,853</b>    | <b>\$83,109</b>    | <b>\$199,589</b>   | <b>\$92,650</b>    | <b>\$210,144</b>   | <b>\$210,144</b>   |
| A3343201                                          | 11000     | A CL INFR DIR SVC WORKERS      | \$41,248           | \$64,604           | \$64,604           | \$69,534           | \$72,907           | \$72,907           |
| A3343201                                          | 11000     | FO A FO DIRECT SVC WORKER      | \$0                | \$0                | \$113,480          | \$0                | \$116,884          | \$116,884          |
| A3343201                                          | 12000     | A CL INFR SUPER/ADMINIST       | \$18,605           | \$18,505           | \$18,505           | \$19,454           | \$20,344           | \$20,344           |
| A3343201                                          | 12000     | FO A FO SUPER/ADMIN            | \$0                | \$0                | \$3,000            | \$0                | \$0                | \$0                |
| A3343201                                          | 19501     | A CL INFR LONGEVITY PMTS       | \$0                | \$0                | \$0                | \$0                | \$9                | \$9                |
| A3343201                                          | 19550     | A CL INFR HEALTH INS BUYOUT    | \$0                | \$0                | \$0                | \$3,662            | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>                            |           |                                | <b>\$5,827</b>     | <b>\$19,822</b>    | <b>\$40,523</b>    | <b>\$32,878</b>    | <b>\$29,309</b>    | <b>\$29,309</b>    |
| A3343204                                          | 40700     | A CL INFR BLDG & PROP RENT     | \$0                | \$3,600            | \$3,600            | \$0                | \$0                | \$0                |
| A3343204                                          | 407HS     | A CL INFR HUMAN SERV BLDG RENT | \$0                | \$2,068            | \$2,068            | \$2,068            | \$2,169            | \$2,169            |
| A3343204                                          | 407HS     | FO A FO HUMAN SVCS BLDG RENT   | \$0                | \$0                | \$2,121            | \$2,121            | \$2,249            | \$2,249            |
| A3343204                                          | 408HS     | A CL INFRHUMAN SERV BLDG MAINT | \$0                | \$2,368            | \$2,368            | \$2,368            | \$2,720            | \$2,720            |
| A3343204                                          | 408HS     | FO A FO HUMAN SVCS BLDG MAINT  | \$0                | \$0                | \$2,075            | \$2,075            | \$2,821            | \$2,821            |
| A3343204                                          | 41102     | A CL INFREDUC WORKSHOPS        | \$167              | \$750              | \$750              | \$425              | \$700              | \$700              |



|                                               |       |    |                                | 2024<br>Actual     | 2025<br>Adopted    | 2025<br>Modified   | 2025<br>Projected  | 2026<br>Tentative  | 2026<br>Adopted    |
|-----------------------------------------------|-------|----|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| A3343204                                      | 41102 | FO | A FO EDUC WORKSHOPS            | \$0                | \$0                | \$1,490            | \$1,490            | \$400              | \$400              |
| A3343204                                      | 41401 |    | A CL INFR LIAB & OTH INS       | \$3,008            | \$1,292            | \$1,292            | \$1,292            | \$1,658            | \$1,658            |
| A3343204                                      | 41802 |    | A CL INFR HEATING-NATURAL GAS  | \$32               | \$0                | \$0                | \$0                | \$0                | \$0                |
| A3343204                                      | 41901 |    | A CL INFR CENTRAL PRINTING     | \$35               | \$50               | \$50               | \$25               | \$50               | \$50               |
| A3343204                                      | 41902 |    | A CL INFR COMMERCIAL PRINTING  | \$0                | \$50               | \$50               | \$0                | \$0                | \$0                |
| A3343204                                      | 42000 |    | A CL INFR OFFICE SUPPLIES      | \$0                | \$150              | \$150              | \$268              | \$150              | \$150              |
| A3343204                                      | 42000 | FO | A FO OFFICE SUPPLIES & EXP     | \$0                | \$0                | \$1,700            | \$1,700            | \$200              | \$200              |
| A3343204                                      | 42001 | FO | A FO COMPUTER SUPPLIES         | \$0                | \$0                | \$3,000            | \$3,000            | \$500              | \$500              |
| A3343204                                      | 42004 |    | A CL INFR COMPUTER SOFTWARE    | \$1,352            | \$1,600            | \$1,600            | \$1,450            | \$1,600            | \$1,600            |
| A3343204                                      | 42004 | FO | A FO COMPUTER SOFTWARE         | \$0                | \$0                | \$816              | \$816              | \$816              | \$816              |
| A3343204                                      | 42101 |    | A CL INFR I/D COPYING EQUIP    | \$0                | \$104              | \$104              | \$0                | \$140              | \$140              |
| A3343204                                      | 42101 | FO | A FO I/D COPYING EQUIP         | \$0                | \$0                | \$208              | \$208              | \$142              | \$142              |
| A3343204                                      | 421FL |    | A CL INFR FLEET LEASE          | \$0                | \$4,432            | \$4,432            | \$2,215            | \$4,432            | \$4,432            |
| A3343204                                      | 42302 |    | A CL INFR OTHER PHONE SVCS     | \$344              | \$378              | \$378              | \$375              | \$400              | \$400              |
| A3343204                                      | 42302 | FO | A FO OTHER PHONE SVCS          | \$0                | \$0                | \$3,168            | \$3,168            | \$3,168            | \$3,168            |
| A3343204                                      | 42303 |    | A CL INFR I/D PHONE CHGS       | \$80               | \$80               | \$80               | \$80               | \$97               | \$97               |
| A3343204                                      | 42402 |    | A CL INFR I/D POSTAGE          | \$11               | \$25               | \$25               | \$36               | \$25               | \$25               |
| A3343204                                      | 43005 |    | A CL INFR ADVERTISING FEES     | \$222              | \$225              | \$225              | \$100              | \$225              | \$225              |
| A3343204                                      | 43007 |    | A CL INFROTHER FEES & SVCS     | \$577              | \$200              | \$200              | \$100              | \$200              | \$200              |
| A3343204                                      | 43007 | FO | A FO OTHER FEES AND SRV        | \$0                | \$0                | \$2,000            | \$2,000            | \$1,500            | \$1,500            |
| A3343204                                      | 44000 |    | A CL INFR I/D AUTOMOTIVE EXP   | \$0                | \$150              | \$150              | \$75               | \$150              | \$150              |
| A3343204                                      | 44000 | FO | A FO I/D AUTOMOTIVE EXP        | \$0                | \$0                | \$1,340            | \$1,340            | \$200              | \$200              |
| A3343204                                      | 44100 |    | A CL INFR I/D FUEL CHGS        | \$0                | \$500              | \$500              | \$150              | \$250              | \$250              |
| A3343204                                      | 44100 | FO | A FO I/D FUEL CHGS             | \$0                | \$0                | \$1,340            | \$1,340            | \$200              | \$200              |
| A3343204                                      | 44300 |    | A CL INFRMILEAGE REIMB         | \$0                | \$1,300            | \$1,300            | \$650              | \$1,300            | \$1,300            |
| A3343204                                      | 44500 |    | A CL INFR OTHER TRAVEL REIMB   | \$0                | \$500              | \$500              | \$500              | \$500              | \$500              |
| A3343204                                      | 44500 | FO | A FO OTHER TRAVEL REIMB        | \$0                | \$0                | \$1,443            | \$1,443            | \$347              | \$347              |
| <b>REVENUE (5)</b>                            |       |    |                                | <b>(\$99,774)</b>  | <b>(\$159,735)</b> | <b>(\$359,412)</b> | <b>(\$364,853)</b> | <b>(\$370,045)</b> | <b>(\$370,045)</b> |
| A3334905                                      | 56000 |    | A SA OTHER MENTAL HEALTH P     | (\$99,774)         | (\$159,735)        | (\$159,735)        | (\$165,176)        | (\$165,176)        | (\$165,176)        |
| A3334905                                      | 56000 | FO | A SA OTHER MENTAL HEALTH       | \$0                | \$0                | (\$199,677)        | (\$199,677)        | (\$204,869)        | (\$204,869)        |
| <b>EMPLOYEE BENEFITS (8)</b>                  |       |    |                                | <b>\$34,863</b>    | <b>\$52,153</b>    | <b>\$114,649</b>   | <b>\$52,153</b>    | <b>\$102,651</b>   | <b>\$102,651</b>   |
| A3343208                                      | 81000 |    | RETIREMENT                     | \$7,913            | \$11,353           | \$11,353           | \$11,353           | \$13,998           | \$13,998           |
| A3343208                                      | 81000 | FO | RETIREMENT                     | \$0                | \$0                | \$15,274           | \$0                | \$17,544           | \$17,544           |
| A3343208                                      | 83000 |    | SOCIAL SECURITY                | \$4,200            | \$5,791            | \$5,791            | \$5,791            | \$6,988            | \$6,988            |
| A3343208                                      | 83000 | FO | SOCIAL SECURITY                | \$0                | \$0                | \$8,182            | \$0                | \$8,482            | \$8,482            |
| A3343208                                      | 84000 |    | WORKERS' COMP                  | \$1,524            | \$2,186            | \$2,186            | \$2,186            | \$2,406            | \$2,406            |
| A3343208                                      | 84000 | FO | WORKERS' COMP                  | \$0                | \$0                | \$2,996            | \$0                | \$3,016            | \$3,016            |
| A3343208                                      | 84500 |    | GROUP LIFE INS                 | \$84               | \$124              | \$124              | \$124              | \$124              | \$124              |
| A3343208                                      | 84500 | FO | GROUP LIFE INS                 | \$0                | \$0                | \$208              | \$0                | \$206              | \$206              |
| A3343208                                      | 86000 |    | HOSPITAL & MED INS             | \$20,328           | \$31,498           | \$31,498           | \$31,498           | \$2,500            | \$2,500            |
| A3343208                                      | 86000 | FO | HOSPITAL & MED INS             | \$0                | \$0                | \$33,908           | \$0                | \$44,060           | \$44,060           |
| A3343208                                      | 86500 |    | DENTAL INS                     | \$624              | \$920              | \$920              | \$920              | \$930              | \$930              |
| A3343208                                      | 86500 | FO | DENTAL INS                     | \$0                | \$0                | \$1,475            | \$0                | \$1,550            | \$1,550            |
| A3343208                                      | 89000 |    | VISION INS                     | \$190              | \$281              | \$281              | \$281              | \$263              | \$263              |
| A3343208                                      | 89000 | FO | VISION INS                     | \$0                | \$0                | \$453              | \$0                | \$584              | \$584              |
| <b>HEALTH HOME CARE MGT SVS DOLLARS (A35)</b> |       |    |                                | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         |
| <b>CONTRACTUAL (4)</b>                        |       |    |                                | <b>\$253</b>       | <b>\$11,823</b>    | <b>\$11,823</b>    | <b>\$12,154</b>    | <b>\$12,154</b>    | <b>\$12,154</b>    |
| A3543204                                      | 430CN |    | A ICM CLIENT NEEDS             | \$253              | \$11,823           | \$11,823           | \$12,154           | \$12,154           | \$12,154           |
| <b>REVENUE (5)</b>                            |       |    |                                | <b>(\$253)</b>     | <b>(\$11,823)</b>  | <b>(\$11,823)</b>  | <b>(\$12,154)</b>  | <b>(\$12,154)</b>  | <b>(\$12,154)</b>  |
| A3534905                                      | 56000 |    | A SA INTENSIVE CASE MANAGEMENT | (\$253)            | (\$11,823)         | (\$11,823)         | (\$12,154)         | (\$12,154)         | (\$12,154)         |
| <b>FED MEDICAID ADMIN REIMB (A36)</b>         |       |    |                                | <b>(\$42,257)</b>  | <b>(\$90,931)</b>  | <b>(\$90,931)</b>  | <b>(\$93,113)</b>  | <b>(\$92,000)</b>  | <b>(\$92,000)</b>  |
| <b>CONTRACTUAL (4)</b>                        |       |    |                                | <b>\$91,651</b>    | <b>\$9,069</b>     | <b>\$9,069</b>     | <b>\$6,887</b>     | <b>\$8,000</b>     | <b>\$8,000</b>     |
| A3643204                                      | 421FL |    | A FSS FLEET LEASE              | \$1,651            | \$9,069            | \$9,069            | \$6,887            | \$8,000            | \$8,000            |
| A3643204                                      | 43007 |    | A FSS OTHER FEES & SVCS        | \$90,000           | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>REVENUE (5)</b>                            |       |    |                                | <b>(\$133,908)</b> | <b>(\$100,000)</b> | <b>(\$100,000)</b> | <b>(\$100,000)</b> | <b>(\$100,000)</b> | <b>(\$100,000)</b> |
| A3644905                                      | 57000 |    | A FA FED SALARY SHARING-MENTAL | (\$133,908)        | (\$100,000)        | (\$100,000)        | (\$100,000)        | (\$100,000)        | (\$100,000)        |



|                                                   |             |                                   | 2024<br>Actual | 2025<br>Adopted | 2025<br>Modified | 2025<br>Projected | 2026<br>Tentative | 2026<br>Adopted |
|---------------------------------------------------|-------------|-----------------------------------|----------------|-----------------|------------------|-------------------|-------------------|-----------------|
| <b>FORENSIC MENTAL HEALTH (A37)</b>               |             |                                   | \$27           | \$1             | \$1              | (\$3,765)         | (\$3,675)         | (\$3,675)       |
| <b>PERSONNEL (1)</b>                              |             |                                   | \$932          | \$925           | \$925            | \$973             | \$1,017           | \$1,017         |
| A3743201                                          | 12000       | A FMH SUPER/ADMINI                | \$932          | \$925           | \$925            | \$973             | \$1,017           | \$1,017         |
| A3743201                                          | 19501       | A FMH LONGEVITY PMTS              | \$1            | \$0             | \$0              | \$0               | \$0               | \$0             |
| <b>CONTRACTUAL (4)</b>                            |             |                                   | \$125,984      | \$132,306       | \$132,306        | \$132,306         | \$132,309         | \$132,309       |
| A3743204                                          | 41401       | A FMH LIAB AND OTHER INSU         | \$602          | \$11            | \$11             | \$11              | \$14              | \$14            |
| A3743204                                          | 46500       | A FMH PROG PMTS                   | \$125,382      | \$132,295       | \$132,295        | \$132,295         | \$132,295         | \$132,295       |
| <b>REVENUE (5)</b>                                |             |                                   | (\$127,408)    | (\$133,746)     | (\$133,746)      | (\$137,560)       | (\$137,560)       | (\$137,560)     |
| A3734905                                          | 56000       | A SA FMH OTHER MH PROGS           | (\$127,408)    | (\$133,746)     | (\$133,746)      | (\$137,560)       | (\$137,560)       | (\$137,560)     |
| <b>EMPLOYEE BENEFITS (8)</b>                      |             |                                   | \$518          | \$516           | \$516            | \$516             | \$559             | \$559           |
| A3743208                                          | 81000       | RETIREMENT                        | \$126          | \$126           | \$126            | \$126             | \$153             | \$153           |
| A3743208                                          | 83000       | SOCIAL SECURITY                   | \$66           | \$65            | \$65             | \$65              | \$73              | \$73            |
| A3743208                                          | 84000       | WORKERS' COMP                     | \$24           | \$24            | \$24             | \$24              | \$26              | \$26            |
| A3743208                                          | 84500       | GROUP LIFE INS                    | \$1            | \$1             | \$1              | \$1               | \$1               | \$1             |
| A3743208                                          | 86000       | HOSPITAL & MED INS                | \$290          | \$290           | \$290            | \$290             | \$296             | \$296           |
| A3743208                                          | 86500       | DENTAL INS                        | \$8            | \$8             | \$8              | \$8               | \$8               | \$8             |
| A3743208                                          | 89000       | VISION INS                        | \$2            | \$2             | \$2              | \$2               | \$2               | \$2             |
| <b>MENTAL HLTH CONTRACT AGENCIES (A4)</b>         |             |                                   | \$27,000       | \$35,536        | \$35,536         | \$0               | \$0               | \$0             |
| <b>COMMUNITY SUPPORT SVCS (A41)</b>               |             |                                   | \$0            | \$0             | \$0              | \$0               | \$0               | \$0             |
| <b>CONTRACTUAL (4)</b>                            |             |                                   | \$731,196      | \$713,953       | \$733,201        | \$733,201         | \$3,399,023       | \$3,399,023     |
| A4143224                                          | 465AR       | ARC ADVANCES                      | \$239,215      | \$234,698       | \$205,176        | \$240,176         | \$582,289         | \$582,289       |
| A4143224                                          | 465CA       | CITIZEN ADVOCATES ADV             | \$21,185       | \$20,765        | \$78,931         | \$78,931          | \$441,515         | \$441,515       |
| A4143224                                          | 465CC       | CATHOLIC CHARITIES<br>ADVANCES    | \$256,426      | \$248,263       | \$256,446        | \$256,446         | \$391,977         | \$391,977       |
| A4143224                                          | 465CH       | CHILDREN'S HOME JEFF CO<br>ADV    | \$0            | \$0             | \$0              | \$0               | \$22,828          | \$22,828        |
| A4143224                                          | 465JD       | J P DWYER VET PEER SUPP<br>PROJ   | \$0            | \$0             | \$0              | \$0               | \$106,952         | \$106,952       |
| A4143224                                          | 465NR       | NRTHN REG CNTR FOR IND LIV<br>ADV | \$0            | \$0             | \$0              | \$0               | \$193,066         | \$193,066       |
| A4143224                                          | 465RO       | REACHOUT ADVANCES                 | \$57,377       | \$56,270        | \$0              | \$0               | \$0               | \$0             |
| A4143224                                          | 465SS       | STEP BY STEP ADVANCES             | \$109,751      | \$107,696       | \$145,406        | \$110,406         | \$736,550         | \$736,550       |
| A4143224                                          | 465SV       | SEAWAY VALLEY PR CNCL             | \$47,242       | \$46,261        | \$47,242         | \$47,242          | \$47,242          | \$47,242        |
| A4143224                                          | 465TL       | THRIVE ADVANCES                   | \$0            | \$0             | \$0              | \$0               | \$591,385         | \$591,385       |
| A4143224                                          | 465UH       | UNITED HELPERS ADVANCES           | \$0            | \$0             | \$0              | \$0               | \$285,219         | \$285,219       |
| <b>REVENUE (5)</b>                                |             |                                   | (\$731,196)    | (\$713,953)     | (\$733,201)      | (\$733,201)       | (\$3,399,023)     | (\$3,399,023)   |
| A4134905                                          | 56000       | A SA CSS MENTAL HEALTH            | (\$731,196)    | (\$713,953)     | (\$733,201)      | (\$733,201)       | (\$3,399,023)     | (\$3,399,023)   |
| <b>COMMUNITY REINVESTMENT (200) (A42)</b>         |             |                                   | \$27,000       | \$35,536        | \$35,536         | \$0               | \$0               | \$0             |
| <b>CONTRACTUAL (4)</b>                            |             |                                   | \$759,462      | \$749,489       | \$752,488        | \$725,488         | \$0               | \$0             |
| A4243224                                          | 465AR       | A CRV ARC ADVANCES                | \$65,662       | \$66,318        | \$435            | \$63,435          | \$0               | \$0             |
| A4243224                                          | 465CA       | CRV CITIZEN ADVOCATES ADV         | \$0            | \$0             | \$317,883        | \$317,883         | \$0               | \$0             |
| A4243224                                          | 465CC       | A CRV CATHLOIC CHARITIES          | \$134,590      | \$129,404       | \$135,531        | \$135,531         | \$0               | \$0             |
| A4243224                                          | 465RO       | A CRV REACHOUT ADVANCES           | \$298,569      | \$310,227       | \$0              | \$0               | \$0               | \$0             |
| A4243224                                          | 465RO HLINE | A CRV REACHOUT HOTLINE            | \$27,000       | \$27,000        | \$27,000         | \$0               | \$0               | \$0             |
| A4243224                                          | 465SS       | A CRV STEP BY STEP<br>ADVANCES    | \$118,400      | \$103,787       | \$145,741        | \$110,741         | \$0               | \$0             |
| A4243224                                          | 465TL       | A CRV NCTLS ADVANCES              | \$115,241      | \$112,754       | \$125,899        | \$97,898          | \$0               | \$0             |
| <b>REVENUE (5)</b>                                |             |                                   | (\$732,462)    | (\$713,953)     | (\$716,952)      | (\$725,488)       | \$0               | \$0             |
| A4234905                                          | 56000       | A SA CR OTHER MENTAL<br>HEALTH PR | (\$732,462)    | (\$713,953)     | (\$716,952)      | (\$725,488)       | \$0               | \$0             |
| <b>COMMISSIONERS PERFORMANCE POOL (400) (A43)</b> |             |                                   | \$0            | \$0             | \$0              | \$0               | \$0               | \$0             |
| <b>CONTRACTUAL (4)</b>                            |             |                                   | \$246,410      | \$237,910       | \$256,381        | \$256,381         | \$0               | \$0             |
| A4343224                                          | 465CA       | A CPP CITIZEN ADVOCATES<br>ADV    | \$0            | \$0             | \$44,700         | \$44,700          | \$0               | \$0             |
| A4343224                                          | 465RO       | A CPP REACHOUT ADVANCES           | \$43,957       | \$39,408        | \$0              | \$0               | \$0               | \$0             |
| A4343224                                          | 465SS       | A CPP STEP BY STEP<br>ADVANCES    | \$202,453      | \$198,502       | \$211,681        | \$211,681         | \$0               | \$0             |
| <b>REVENUE (5)</b>                                |             |                                   | (\$246,410)    | (\$237,910)     | (\$256,381)      | (\$256,381)       | \$0               | \$0             |
| A4334905                                          | 56000       | A SA CPP OTHER MENTAL<br>HEALTH P | (\$246,410)    | (\$237,910)     | (\$256,381)      | (\$256,381)       | \$0               | \$0             |
| <b>OTHER OMH FUNDING SOURCES (A44)</b>            |             |                                   | \$0            | \$0             | \$0              | \$0               | \$0               | \$0             |
| <b>CONTRACTUAL (4)</b>                            |             |                                   | \$1,645,930    | \$1,591,496     | \$1,647,875      | \$1,647,875       | \$0               | \$0             |
| A4443224                                          | 465AR       | A OFS ARC ADVANCES                | \$276,765      | \$271,729       | \$236,678        | \$278,678         | \$0               | \$0             |
| A4443224                                          | 465CH       | A OFS CHJC ADVANCES               | \$22,670       | \$22,205        | \$22,828         | \$22,828          | \$0               | \$0             |



|                                    |       |                                | 2024<br>Actual       | 2025<br>Adopted      | 2025<br>Modified     | 2025<br>Projected    | 2026<br>Tentative  | 2026<br>Adopted    |
|------------------------------------|-------|--------------------------------|----------------------|----------------------|----------------------|----------------------|--------------------|--------------------|
| A4443224                           | 465JD | A J P DWYER VET PEER SUPP PROJ | \$104,000            | \$104,000            | \$106,952            | \$106,952            | \$0                | \$0                |
| A4443224                           | 465NR | A OFS NRCIL ADVANCES           | \$191,733            | \$187,734            | \$193,066            | \$193,066            | \$0                | \$0                |
| A4443224                           | 465TL | A OFS NCTLS ADVANCES           | \$179,124            | \$164,739            | \$195,319            | \$153,319            | \$0                | \$0                |
| A4443224                           | 465UH | A OFS UNITED HELPERS ADVANCES  | \$871,638            | \$841,089            | \$893,032            | \$893,032            | \$0                | \$0                |
| <b>REVENUE (5)</b>                 |       |                                | <b>(\$1,645,930)</b> | <b>(\$1,591,496)</b> | <b>(\$1,647,875)</b> | <b>(\$1,647,875)</b> | <b>\$0</b>         | <b>\$0</b>         |
| A4434905                           | 56000 | A SA OFS OTHER MENTAL HEALTH P | (\$1,645,930)        | (\$1,591,496)        | (\$1,647,875)        | (\$1,647,875)        | \$0                | \$0                |
| <b>COMMUNITY SVCS ADMIN (A5)</b>   |       |                                | <b>\$223,177</b>     | <b>\$153,394</b>     | <b>\$153,394</b>     | <b>\$176,029</b>     | <b>\$185,382</b>   | <b>\$185,382</b>   |
| <b>COMMUNITY SVCS ADMIN (A50)</b>  |       |                                | <b>\$223,177</b>     | <b>\$153,394</b>     | <b>\$153,394</b>     | <b>\$176,029</b>     | <b>\$185,382</b>   | <b>\$185,382</b>   |
| <b>PERSONNEL (1)</b>               |       |                                | <b>\$213,774</b>     | <b>\$152,159</b>     | <b>\$152,159</b>     | <b>\$176,227</b>     | <b>\$167,369</b>   | <b>\$167,369</b>   |
| A5043101                           | 12000 | A ADM SUPER/ADMINI             | \$154,584            | \$106,453            | \$106,453            | \$117,597            | \$117,094          | \$117,094          |
| A5043101                           | 14000 | A ADM CLERICAL                 | \$46,018             | \$45,706             | \$45,706             | \$48,095             | \$50,257           | \$50,257           |
| A5043101                           | 19501 | A ADM LONGEVITY                | \$0                  | \$0                  | \$0                  | \$4,000              | \$18               | \$18               |
| A5043101                           | 19502 | A ADM VACATION PAYOUT          | \$1,888              | \$0                  | \$0                  | \$0                  | \$0                | \$0                |
| A5043101                           | 19510 | A ADM VACATION BUY BACK        | \$6,677              | \$0                  | \$0                  | \$6,535              | \$0                | \$0                |
| A5043101                           | 19516 | A ADM INCENTIVE PAYOUTS        | \$4,500              | \$0                  | \$0                  | \$0                  | \$0                | \$0                |
| A5043101                           | 19550 | A ADM HEALTH INS BUYOUT        | \$108                | \$0                  | \$0                  | \$0                  | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>             |       |                                | <b>\$24,891</b>      | <b>\$25,072</b>      | <b>\$25,072</b>      | <b>\$24,718</b>      | <b>\$36,301</b>    | <b>\$36,301</b>    |
| A5043104                           | 407HS | ADM HUMAN SVCS BLDG RENT       | \$4,470              | \$3,322              | \$3,322              | \$3,322              | \$3,484            | \$3,484            |
| A5043104                           | 408HS | ADM HUMAN SVCS BLDG MAIN       | \$4,371              | \$3,805              | \$3,805              | \$3,805              | \$4,371            | \$4,371            |
| A5043104                           | 41401 | A ADM LIAB & OTHER INSURA      | \$3,005              | \$2,153              | \$2,153              | \$2,153              | \$2,763            | \$2,763            |
| A5043104                           | 41901 | A ADM CENTRAL PRINTING         | \$9                  | \$25                 | \$25                 | \$10                 | \$25               | \$25               |
| A5043104                           | 42000 | A ADM OFFICE SUPPLIES          | \$14                 | \$0                  | \$0                  | \$0                  | \$0                | \$0                |
| A5043104                           | 42302 | A ADM OTHER PHONE SVCS         | \$344                | \$375                | \$375                | \$188                | \$0                | \$0                |
| A5043104                           | 42303 | A ADM I/D PHONE CHGS           | \$477                | \$477                | \$477                | \$477                | \$388              | \$388              |
| A5043104                           | 42402 | A ADM I/D POSTAGE              | \$3                  | \$25                 | \$25                 | \$50                 | \$100              | \$100              |
| A5043104                           | 42700 | A ADM MEMBERSHIPS & DUES       | \$4,072              | \$4,100              | \$4,100              | \$4,194              | \$4,400            | \$4,400            |
| A5043104                           | 43007 | A ADM OTHER FEES & SVCS        | \$7,673              | \$10,000             | \$10,000             | \$10,000             | \$20,000           | \$20,000           |
| A5043104                           | 44100 | A ADM I/D FUEL CHGS            | \$15                 | \$40                 | \$40                 | \$20                 | \$20               | \$20               |
| A5043104                           | 44500 | A ADM OTHER TRAVEL REIMB       | \$439                | \$750                | \$750                | \$500                | \$750              | \$750              |
| <b>REVENUE (5)</b>                 |       |                                | <b>(\$122,193)</b>   | <b>(\$108,709)</b>   | <b>(\$108,709)</b>   | <b>(\$109,788)</b>   | <b>(\$109,788)</b> | <b>(\$109,788)</b> |
| A5034895                           | 56000 | A HWB SA OTHER HEALTH          | (\$4,844)            | \$0                  | \$0                  | \$0                  | \$0                | \$0                |
| A5034905                           | 56000 | A SA MENTAL HEALTH ADMIN       | (\$117,349)          | (\$108,709)          | (\$108,709)          | (\$109,788)          | (\$109,788)        | (\$109,788)        |
| <b>EMPLOYEE BENEFITS (8)</b>       |       |                                | <b>\$106,705</b>     | <b>\$84,872</b>      | <b>\$84,872</b>      | <b>\$84,872</b>      | <b>\$91,500</b>    | <b>\$91,500</b>    |
| A5043108                           | 81000 | RETIREMENT                     | \$27,314             | \$20,785             | \$20,785             | \$20,785             | \$25,122           | \$25,122           |
| A5043108                           | 83000 | SOCIAL SECURITY                | \$15,512             | \$10,900             | \$10,900             | \$10,900             | \$12,049           | \$12,049           |
| A5043108                           | 84000 | WORKERS' COMP                  | \$5,549              | \$4,001              | \$4,001              | \$4,001              | \$4,318            | \$4,318            |
| A5043108                           | 84500 | GROUP LIFE INS                 | \$250                | \$206                | \$206                | \$206                | \$206              | \$206              |
| A5043108                           | 86000 | HOSPITAL & MED INS             | \$55,602             | \$46,943             | \$46,943             | \$46,943             | \$47,773           | \$47,773           |
| A5043108                           | 86500 | DENTAL INS                     | \$1,852              | \$1,534              | \$1,534              | \$1,534              | \$1,550            | \$1,550            |
| A5043108                           | 89000 | VISION INS                     | \$626                | \$503                | \$503                | \$503                | \$482              | \$482              |
| <b>SPECIAL TRAFFIC PROGS (A7)</b>  |       |                                | <b>\$71,262</b>      | <b>\$111,546</b>     | <b>\$31,891</b>      | <b>\$25,210</b>      | <b>(\$29,311)</b>  | <b>(\$29,311)</b>  |
| <b>SPECIAL TRAFFIC PROGS (A70)</b> |       |                                | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>(\$75)</b>        | <b>\$0</b>         | <b>\$0</b>         |
| <b>REVENUE (5)</b>                 |       |                                | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>(\$75)</b>        | <b>\$0</b>         | <b>\$0</b>         |
| A7027015                           | 55000 | CS RTSP PRIOR YEAR REFUNDS     | \$0                  | \$0                  | \$0                  | (\$75)               | \$0                | \$0                |
| <b>STOP DWI (A71)</b>              |       |                                | <b>\$27,201</b>      | <b>\$67,079</b>      | <b>\$14,438</b>      | <b>\$7,944</b>       | <b>\$0</b>         | <b>\$0</b>         |
| <b>PERSONNEL (1)</b>               |       |                                | <b>\$74,832</b>      | <b>\$76,810</b>      | <b>\$29,556</b>      | <b>\$29,556</b>      | <b>\$0</b>         | <b>\$0</b>         |
| A7133151                           | 11000 | A SDWI DIRECT SVC WORKERS      | \$52,278             | \$51,924             | \$13,835             | \$13,835             | \$0                | \$0                |
| A7133151                           | 14000 | A SDWI CLERICAL                | \$22,283             | \$24,586             | \$15,421             | \$11,492             | \$0                | \$0                |
| A7133151                           | 19501 | A SDWI LONGEVITY PMTS          | \$271                | \$300                | \$300                | \$4,134              | \$0                | \$0                |
| A7133151                           | 19502 | A VACATION PAYOUT              | \$0                  | \$0                  | \$0                  | \$95                 | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>             |       |                                | <b>\$29,206</b>      | <b>\$33,924</b>      | <b>\$21,088</b>      | <b>\$26,650</b>      | <b>\$0</b>         | <b>\$0</b>         |
| A7133154                           | 407HS | SDWI HUMAN SVCS BLDG RENT      | \$2,200              | \$2,144              | \$2,144              | \$2,144              | \$0                | \$0                |
| A7133154                           | 408HS | SDWI HUMAN SVCS BLDG MAIN      | \$2,152              | \$2,455              | \$2,455              | \$2,455              | \$0                | \$0                |
| A7133154                           | 41102 | A SDWI EDUC WORKSHOPS          | \$0                  | \$700                | \$0                  | \$0                  | \$0                | \$0                |
| A7133154                           | 41401 | A SDWI LIAB & OTHER INSUR      | \$602                | \$1,421              | \$1,421              | \$1,421              | \$0                | \$0                |
| A7133154                           | 41901 | A SDWI CENTRAL PRINTING        | \$117                | \$125                | \$0                  | \$0                  | \$0                | \$0                |
| A7133154                           | 42000 | A SDWI OFFICE SUPPLIES & EXPEN | \$114                | \$125                | \$0                  | \$0                  | \$0                | \$0                |



|                                  |       |      |                                   | 2024<br>Actual | 2025<br>Adopted | 2025<br>Modified | 2025<br>Projected | 2026<br>Tentative | 2026<br>Adopted |
|----------------------------------|-------|------|-----------------------------------|----------------|-----------------|------------------|-------------------|-------------------|-----------------|
| A7133154                         | 42101 |      | A SDWI I/D COPYING EQUIP          | \$93           | \$98            | \$48             | \$48              | \$0               | \$0             |
| A7133154                         | 42303 |      | A SDWI I/D PHONE CHGS             | \$80           | \$80            | \$80             | \$80              | \$0               | \$0             |
| A7133154                         | 42402 |      | A SDWI I/D POSTAGE                | \$165          | \$175           | \$29             | \$30              | \$0               | \$0             |
| A7133154                         | 42700 |      | A SDWI MEMBERSHIPS & DUES         | \$281          | \$300           | \$211            | \$211             | \$0               | \$0             |
| A7133154                         | 42800 |      | A SDWI LAW ENFORCEMENT<br>SUPPLIE | \$0            | \$1,300         | \$0              | \$0               | \$0               | \$0             |
| A7133154                         | 43007 | GTSC | GTSC OTHER FEES AND SVCS          | \$16,278       | \$20,300        | \$11,829         | \$17,390          | \$0               | \$0             |
| A7133154                         | 430JC |      | A SDWI JSTC& CONST FELONY<br>FEES | \$6,340        | \$3,000         | \$2,650          | \$2,650           | \$0               | \$0             |
| A7133154                         | 44000 |      | A SDWI I/D AUTOMOTIVE EXP         | \$0            | \$125           | \$0              | \$0               | \$0               | \$0             |
| A7133154                         | 44100 |      | A SDWI I/D FUEL CHGS              | \$0            | \$75            | \$0              | \$0               | \$0               | \$0             |
| A7133154                         | 44500 |      | A SDWI OTHER TRAVEL REIMB         | \$783          | \$1,500         | \$220            | \$220             | \$0               | \$0             |
| REVENUE (5)                      |       |      |                                   | (\$119,112)    | (\$87,800)      | (\$54,240)       | (\$66,297)        | \$0               | \$0             |
| A7116895                         | 55000 |      | A LR VICTIMS IMPACT PANEL         | (\$1,960)      | (\$3,000)       | (\$940)          | (\$1,100)         | \$0               | \$0             |
| A7126155                         | 55000 |      | A LR STOP DWI FINES               | (\$94,445)     | (\$60,000)      | (\$41,471)       | (\$44,432)        | \$0               | \$0             |
| A7133895                         | 56000 | GTSC | A STATE AID GTSC                  | (\$16,278)     | (\$20,300)      | (\$11,829)       | (\$17,390)        | \$0               | \$0             |
| A7133895                         | 560IG |      | A SA IGNITION INTERLOCK           | (\$6,429)      | (\$4,500)       | \$0              | (\$3,375)         | \$0               | \$0             |
| EMPLOYEE BENEFITS (8)            |       |      |                                   | \$42,274       | \$44,145        | \$18,034         | \$18,035          | \$0               | \$0             |
| A7133158                         | 81000 |      | RETIREMENT                        | \$10,168       | \$10,493        | \$4,692          | \$4,692           | \$0               | \$0             |
| A7133158                         | 83000 |      | SOCIAL SECURITY                   | \$5,409        | \$5,538         | \$2,120          | \$2,120           | \$0               | \$0             |
| A7133158                         | 84000 |      | WORKERS' COMP                     | \$1,958        | \$2,019         | \$703            | \$703             | \$0               | \$0             |
| A7133158                         | 84500 |      | GROUP LIFE INS                    | \$132          | \$135           | \$50             | \$50              | \$0               | \$0             |
| A7133158                         | 86000 |      | HOSPITAL & MED INS                | \$23,290       | \$24,591        | \$9,974          | \$9,974           | \$0               | \$0             |
| A7133158                         | 86500 |      | DENTAL INS                        | \$973          | \$1,013         | \$371            | \$371             | \$0               | \$0             |
| A7133158                         | 89000 |      | VISION INS                        | \$346          | \$356           | \$124            | \$124             | \$0               | \$0             |
| REGIONAL TRAFFIC SAFETY (A72)    |       |      |                                   | \$3,491        | \$1,674         | (\$25,340)       | (\$29,341)        | \$0               | \$0             |
| PERSONNEL (1)                    |       |      |                                   | \$55,804       | \$56,178        | \$862            | \$862             | \$0               | \$0             |
| A7233151                         | 11000 |      | A RTSP DIRECT SVC<br>WORKERS      | \$55,804       | \$56,178        | \$862            | \$324             | \$0               | \$0             |
| A7233151                         | 19502 |      | VACATION PAYOUT                   | \$0            | \$0             | \$0              | \$538             | \$0               | \$0             |
| CONTRACTUAL (4)                  |       |      |                                   | \$15,596       | \$18,872        | \$7,024          | \$7,023           | \$0               | \$0             |
| A7233154                         | 407HS |      | A RTSP HUMAN SVCS BLDG<br>REN     | \$700          | \$509           | \$509            | \$509             | \$0               | \$0             |
| A7233154                         | 408HS |      | A RTSP HUMAN SVCS BLDG<br>MAI     | \$700          | \$582           | \$582            | \$582             | \$0               | \$0             |
| A7233154                         | 41102 |      | A RTSP EDUC WORKSHOPS             | \$55           | \$200           | \$0              | \$0               | \$0               | \$0             |
| A7233154                         | 41401 |      | A RTSP LIAB & OTHER INSUR         | \$602          | \$1,076         | \$1,076          | \$1,076           | \$0               | \$0             |
| A7233154                         | 41901 |      | A RTSP CENTRAL PRINTING           | \$165          | \$50            | \$0              | \$0               | \$0               | \$0             |
| A7233154                         | 42000 |      | A RTSP OFFICE SUPPLIES            | \$4            | \$40            | \$0              | \$0               | \$0               | \$0             |
| A7233154                         | 42101 |      | A RTSP I/D COPYING EQUIP          | \$71           | \$90            | \$37             | \$37              | \$0               | \$0             |
| A7233154                         | 42303 |      | A RTSP I/D PHONE CHGS             | \$80           | \$80            | \$80             | \$80              | \$0               | \$0             |
| A7233154                         | 42402 |      | A RTSP I/D POSTAGE                | \$69           | \$70            | \$11             | \$11              | \$0               | \$0             |
| A7233154                         | 42700 |      | A RTSP MEMBERSHIPS &<br>DUES      | \$75           | \$75            | \$0              | \$0               | \$0               | \$0             |
| A7233154                         | 42800 |      | A RTSP OTHER SUPPLIES             | \$952          | \$2,200         | \$492            | \$492             | \$0               | \$0             |
| A7233154                         | 43007 |      | A RTSP OTHER FEES & SVCS          | \$14           | \$0             | \$0              | \$0               | \$0               | \$0             |
| A7233154                         | 430SV |      | A RTSP FITTING STATION-MSS        | \$11,908       | \$12,300        | \$3,607          | \$3,607           | \$0               | \$0             |
| A7233154                         | 44000 |      | A RTSP I/D AUTOMOTIVE EXP         | \$0            | \$250           | \$0              | \$0               | \$0               | \$0             |
| A7233154                         | 44100 |      | A RTSP I/D FUEL CHGS              | \$202          | \$300           | \$0              | \$0               | \$0               | \$0             |
| A7233154                         | 44500 |      | A RTSP OTHER TRAVEL               | \$0            | \$1,050         | \$630            | \$630             | \$0               | \$0             |
| REVENUE (5)                      |       |      |                                   | (\$94,659)     | (\$100,176)     | (\$34,006)       | (\$38,006)        | \$0               | \$0             |
| A7233895                         | 56000 |      | A SA REGIONAL TRAFFIC<br>SAFETY P | (\$94,659)     | (\$100,176)     | (\$34,006)       | (\$38,006)        | \$0               | \$0             |
| EMPLOYEE BENEFITS (8)            |       |      |                                   | \$26,750       | \$26,800        | \$780            | \$780             | \$0               | \$0             |
| A7233158                         | 81000 |      | RETIREMENT                        | \$7,660        | \$7,674         | \$162            | \$162             | \$0               | \$0             |
| A7233158                         | 83000 |      | SOCIAL SECURITY                   | \$4,175        | \$4,205         | \$65             | \$65              | \$0               | \$0             |
| A7233158                         | 84000 |      | WORKERS' COMP                     | \$1,475        | \$1,478         | \$28             | \$28              | \$0               | \$0             |
| A7233158                         | 84500 |      | GROUP LIFE INS                    | \$103          | \$103           | \$4              | \$4               | \$0               | \$0             |
| A7233158                         | 86000 |      | HOSPITAL & MED INS                | \$12,281       | \$12,281        | \$481            | \$481             | \$0               | \$0             |
| A7233158                         | 86500 |      | DENTAL INS                        | \$763          | \$767           | \$29             | \$29              | \$0               | \$0             |
| A7233158                         | 89000 |      | VISION INS                        | \$292          | \$292           | \$11             | \$11              | \$0               | \$0             |
| IMPAIRED DRIVER PROG (IDP) (A73) |       |      |                                   | \$41,146       | \$42,794        | \$42,794         | \$46,682          | (\$29,311)        | (\$29,311)      |
| PERSONNEL (1)                    |       |      |                                   | \$42,449       | \$46,392        | \$46,392         | \$34,864          | \$10,724          | \$10,724        |
| A7333151                         | 11000 | SLC  | A DDP DIRECT SVC WORKERS          | \$11,476       | \$11,398        | \$11,398         | \$3,037           | \$0               | \$0             |





|                                           |       |     |                           | 2024<br>Actual    | 2025<br>Adopted   | 2025<br>Modified  | 2025<br>Projected | 2026<br>Tentative | 2026<br>Adopted   |
|-------------------------------------------|-------|-----|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| A7333151                                  | 14000 | SLC | A DDP CLERICAL            | \$22,176          | \$24,586          | \$24,586          | \$15,544          | \$0               | \$0               |
| A7333151                                  | 16000 | FRN | A DDP PER DIEM            | \$5,092           | \$5,054           | \$5,054           | \$9,519           | \$5,362           | \$5,362           |
| A7333151                                  | 16000 | SLC | A DDP PER DIEM            | \$3,434           | \$5,054           | \$5,054           | \$6,583           | \$5,362           | \$5,362           |
| A7333151                                  | 19501 | SLC | A DDP LONGEVITY PMTS      | \$271             | \$300             | \$300             | \$181             | \$0               | \$0               |
| <b>CONTRACTUAL (4)</b>                    |       |     |                           | <b>\$10,667</b>   | <b>\$11,961</b>   | <b>\$11,961</b>   | <b>\$7,984</b>    | <b>\$1,368</b>    | <b>\$1,368</b>    |
| A7333154                                  | 407HS | SLC | DDP HUMAN SVCS BLDG RENT  | \$2,400           | \$2,339           | \$2,339           | \$2,339           | \$533             | \$533             |
| A7333154                                  | 408HS | SLC | DDP HUMAN SVCS BLDG MAIN  | \$2,347           | \$2,679           | \$2,679           | \$2,679           | \$669             | \$669             |
| A7333154                                  | 41103 | FRN | A DDP TRAINING SUPPLIES   | \$1,170           | \$1,014           | \$1,014           | \$500             | \$0               | \$0               |
| A7333154                                  | 41103 | SLC | A DDP TRAINING SUPPLIES   | \$2,082           | \$2,470           | \$2,470           | \$500             | \$0               | \$0               |
| A7333154                                  | 41401 | FRN | A DDP LIAB & OTHER INSURA | \$602             | \$97              | \$97              | \$97              | \$0               | \$0               |
| A7333154                                  | 41401 | SLC | A DDP LIAB & OTHER INSURA | \$602             | \$829             | \$829             | \$829             | \$0               | \$0               |
| A7333154                                  | 41901 | FRN | A DDP CENTRAL PRINTING    | \$0               | \$30              | \$30              | \$15              | \$0               | \$0               |
| A7333154                                  | 41901 | SLC | A DDP CENTRAL PRINTING    | \$77              | \$100             | \$100             | \$20              | \$0               | \$0               |
| A7333154                                  | 42000 | FRN | A DDP OFFICE SUPPLIES     | \$29              | \$30              | \$30              | \$10              | \$0               | \$0               |
| A7333154                                  | 42000 | SLC | A DDP OFFICE SUPPLIES     | \$37              | \$60              | \$60              | \$57              | \$0               | \$0               |
| A7333154                                  | 42101 | SLC | A DDP I/D COPYING EQUIP   | \$18              | \$100             | \$100             | \$20              | \$69              | \$69              |
| A7333154                                  | 42303 | SLC | A DDP I/D PHONE CHGS      | \$80              | \$80              | \$80              | \$80              | \$97              | \$97              |
| A7333154                                  | 42402 | FRN | A DDP I/D POSTAGE         | \$2               | \$85              | \$85              | \$10              | \$0               | \$0               |
| A7333154                                  | 42402 | SLC | A DDP I/D POSTAGE         | \$357             | \$400             | \$400             | \$300             | \$0               | \$0               |
| A7333154                                  | 42700 | SLC | A DDP MEMBERSHIP & DUES   | \$233             | \$233             | \$233             | \$233             | \$0               | \$0               |
| A7333154                                  | 44000 | FRN | A DDP I/D AUTOMOTIVE EXP  | \$4               | \$90              | \$90              | \$45              | \$0               | \$0               |
| A7333154                                  | 44000 | SLC | A DDP I/D AUTOMOTIVE EXP  | \$0               | \$75              | \$75              | \$25              | \$0               | \$0               |
| A7333154                                  | 44100 | FRN | A DDP I/D FUEL CHGS       | \$309             | \$400             | \$400             | \$200             | \$0               | \$0               |
| A7333154                                  | 44100 | SLC | A DDP I/D FUEL CHGS       | \$43              | \$50              | \$50              | \$25              | \$0               | \$0               |
| A7333154                                  | 44500 | FRN | A DDP OTHER TRAVEL REIMB  | \$35              | \$400             | \$400             | \$0               | \$0               | \$0               |
| A7333154                                  | 44500 | SLC | A DDP OTHER TRAVEL REIMB  | \$240             | \$400             | \$400             | \$0               | \$0               | \$0               |
| <b>REVENUE (5)</b>                        |       |     |                           | <b>(\$36,781)</b> | <b>(\$42,500)</b> | <b>(\$42,500)</b> | <b>(\$23,107)</b> | <b>(\$42,500)</b> | <b>(\$42,500)</b> |
| A7316895                                  | 55000 | FRN | A LR DRINKING DRIVER PROG | (\$11,086)        | (\$9,500)         | (\$9,500)         | (\$6,226)         | (\$9,500)         | (\$9,500)         |
| A7316895                                  | 55000 | SLC | A LR DRINKING DRIVER PROG | (\$25,695)        | (\$33,000)        | (\$33,000)        | (\$16,881)        | (\$33,000)        | (\$33,000)        |
| <b>EMPLOYEE BENEFITS (8)</b>              |       |     |                           | <b>\$24,811</b>   | <b>\$26,941</b>   | <b>\$26,941</b>   | <b>\$26,941</b>   | <b>\$1,097</b>    | <b>\$1,097</b>    |
| A7333158                                  | 81000 | SLC | RETIREMENT                | \$4,628           | \$4,956           | \$4,956           | \$4,956           | \$0               | \$0               |
| A7333158                                  | 83000 | FRN | SOCIAL SECURITY           | \$390             | \$388             | \$388             | \$388             | \$410             | \$410             |
| A7333158                                  | 83000 | SLC | SOCIAL SECURITY           | \$2,603           | \$2,882           | \$2,882           | \$2,882           | \$410             | \$410             |
| A7333158                                  | 84000 | FRN | WORKERS' COMP             | \$136             | \$133             | \$133             | \$133             | \$138             | \$138             |
| A7333158                                  | 84000 | SLC | WORKERS' COMP             | \$982             | \$1,088           | \$1,088           | \$1,088           | \$139             | \$139             |
| A7333158                                  | 84500 | SLC | GROUP LIFE INS            | \$65              | \$71              | \$71              | \$71              | \$0               | \$0               |
| A7333158                                  | 86000 | SLC | HOSPITAL & MED INS        | \$15,366          | \$16,732          | \$16,732          | \$16,732          | \$0               | \$0               |
| A7333158                                  | 86500 | SLC | DENTAL INS                | \$483             | \$521             | \$521             | \$521             | \$0               | \$0               |
| A7333158                                  | 89000 | SLC | VISION INS                | \$158             | \$170             | \$170             | \$170             | \$0               | \$0               |
| <b>SPECIAL TRAFFIC PROGS GRANTS (A7Z)</b> |       |     |                           | <b>(\$576)</b>    | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        |
| <b>CONTRACTUAL (4)</b>                    |       |     |                           | <b>\$15,924</b>   | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        |
| A7Z33154                                  | 43007 |     | A GTSC OTHER FEES & SVCS  | \$15,924          | \$0               | \$0               | \$0               | \$0               | \$0               |
| <b>REVENUE (5)</b>                        |       |     |                           | <b>(\$16,500)</b> | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        |
| A7Z33895                                  | 56000 |     | A GTSC GRANT REVENUE      | (\$16,500)        | \$0               | \$0               | \$0               | \$0               | \$0               |



# Payroll Detail

|                           | Positions  | Full Time Equivalent (FTE) | Adopted 2026       |
|---------------------------|------------|----------------------------|--------------------|
| <b>COMMUNITY SERVICES</b> | <b>129</b> | <b>48.64</b>               | <b>\$3,487,136</b> |
| <b>A1142501</b>           | <b>29</b>  | <b>8</b>                   | <b>\$572,934</b>   |
| DIRECTOR COMM SVCS        | 1          | 0.1                        | \$12,734           |
| DEPUTY DIR. COMM SVC      | 1          | 0.1                        | \$10,172           |
| MEDICAL DIRECTOR          | 1          | 0.3                        | \$68,428           |
| NURSE PRACT PSYCHIAT      | 1          | 0.07                       | \$14,454           |
| PHYSICIAN ASSIST          | 1          | 0.17                       | \$33,467           |
| PROGRAM DIRECTOR          | 1          | 0.3                        | \$33,379           |
| SR CHEM DEP COUNSELO      | 2          | 0.35                       | \$24,490           |
| CHEM DEP COUNSELOR        | 8          | 2.93                       | \$185,687          |
| REGISTERED PROF NURS      | 3          | 1.03                       | \$63,848           |
| SENIOR FISCAL OFFICER     | 1          | 0.2                        | \$11,920           |
| SECRETARY I               | 1          | 0.25                       | \$13,554           |
| FISCAL OFFICER            | 1          | 0.25                       | \$13,298           |
| PEER ADVOCATE             | 1          | 0.45                       | \$22,219           |
| MEDICAL BILLING CLER      | 2          | 0.5                        | \$23,796           |
| KEYBOARD SPEC             | 4          | 1                          | \$41,488           |
| <b>A1242301</b>           | <b>5</b>   | <b>2.4</b>                 | <b>\$141,130</b>   |
| PROGRAM DIRECTOR          | 1          | 0.05                       | \$5,563            |
| SR CHEM DEP COUNSELO      | 1          | 0.15                       | \$10,496           |
| CHEM DEP COUNSELOR        | 2          | 1.2                        | \$75,696           |
| CHEM DEP CASE AIDE        | 1          | 1                          | \$49,375           |
| <b>A1242501</b>           | <b>2</b>   | <b>0.2</b>                 | <b>\$33,935</b>    |
| MEDICAL DIRECTOR          | 1          | 0.1                        | \$22,809           |
| PROGRAM DIRECTOR          | 1          | 0.1                        | \$11,126           |
| <b>A1342501</b>           | <b>23</b>  | <b>6.21</b>                | <b>\$444,977</b>   |
| DIRECTOR COMM SVCS        | 1          | 0.1                        | \$12,734           |
| DEPUTY DIR. COMM SVC      | 1          | 0.1                        | \$10,172           |
| MEDICAL DIRECTOR          | 1          | 0.3                        | \$68,428           |
| PHYSICIAN ASSIST          | 1          | 0.17                       | \$33,467           |
| PROGRAM DIRECTOR          | 1          | 0.25                       | \$27,816           |
| SR CHEM DEP COUNSELO      | 1          | 0.25                       | \$17,493           |
| CHEM DEP COUNSELOR        | 4          | 1.33                       | \$83,515           |
| REGISTERED PROF NURS      | 3          | 1.01                       | \$62,608           |
| SENIOR FISCAL OFFICER     | 1          | 0.2                        | \$11,920           |
| SECRETARY I               | 1          | 0.25                       | \$13,554           |
| FISCAL OFFICER            | 1          | 0.25                       | \$13,298           |
| PEER ADVOCATE             | 1          | 0.5                        | \$24,688           |
| MEDICAL BILLING CLER      | 2          | 0.5                        | \$23,796           |
| KEYBOARD SPEC             | 4          | 1                          | \$41,488           |
| <b>A1442301</b>           | <b>28</b>  | <b>8.77</b>                | <b>\$639,107</b>   |
| DIRECTOR COMM SVCS        | 1          | 0.1                        | \$12,734           |
| DEPUTY DIR. COMM SVC      | 1          | 0.1                        | \$10,172           |
| MEDICAL DIRECTOR          | 1          | 0.3                        | \$68,428           |
| PHYSICIAN ASSIST          | 1          | 0.17                       | \$34,481           |
| PROGRAM DIRECTOR          | 1          | 0.3                        | \$33,379           |
| CLINIC MANAGER            | 2          | 1                          | \$89,168           |

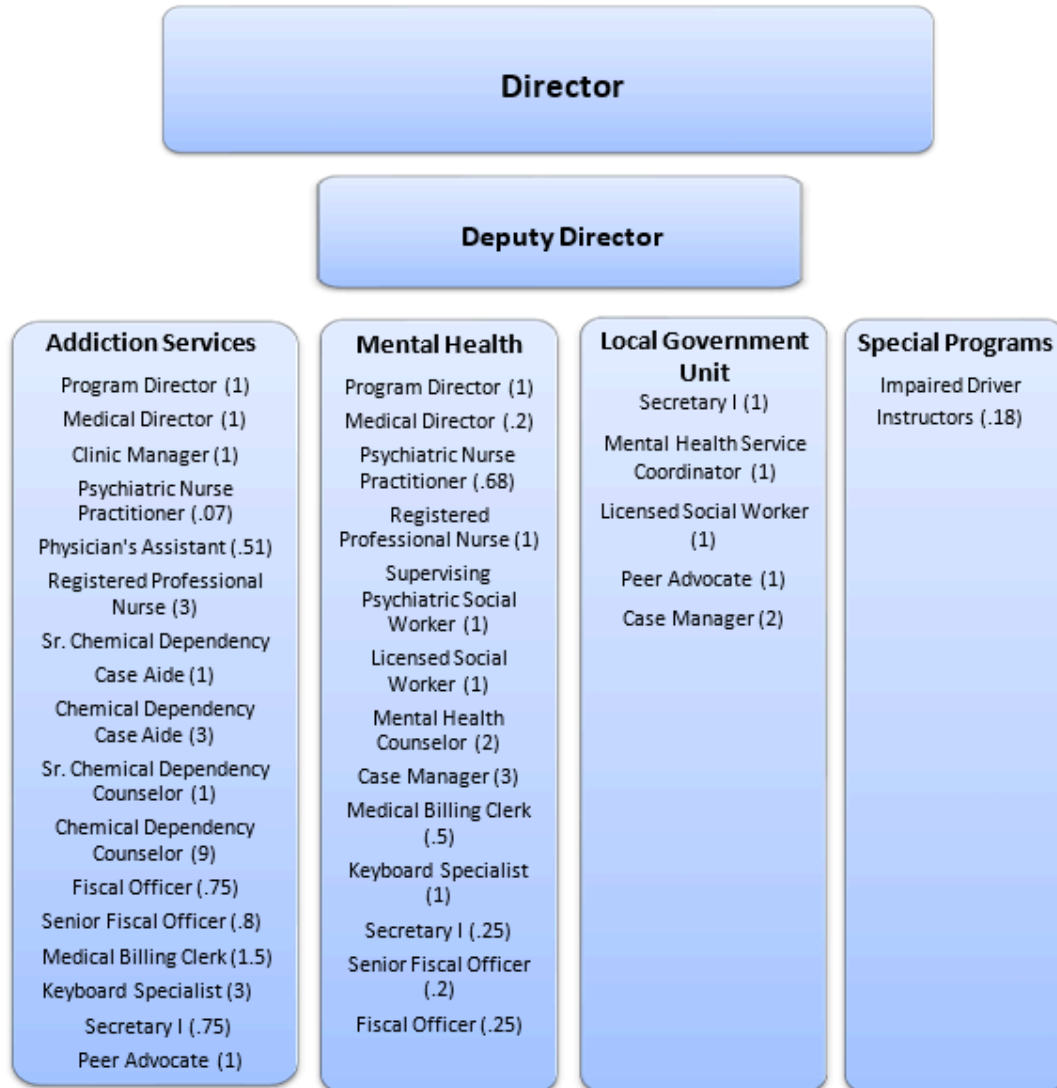


|                       | Positions | Full Time Equivalent (FTE) | Adopted 2026     |
|-----------------------|-----------|----------------------------|------------------|
| SR CHEM DEP COUNSELO  | 1         | 0.25                       | \$17,493         |
| REGISTERED PROF NURS  | 3         | 0.96                       | \$59,508         |
| CHEM DEP COUNSELOR    | 8         | 3.54                       | \$219,139        |
| SECRETARY I           | 1         | 0.25                       | \$13,554         |
| FISCAL OFFICER        | 1         | 0.25                       | \$13,298         |
| PEER ADVOCATE         | 1         | 0.05                       | \$2,469          |
| MEDICAL BILLING CLER  | 2         | 0.5                        | \$23,796         |
| KEYBOARD SPEC         | 4         | 1                          | \$41,488         |
| <b>A1542201</b>       | <b>1</b>  | <b>0.4</b>                 | <b>\$23,840</b>  |
| SENIOR FISCAL OFFICER | 1         | 0.4                        | \$23,840         |
| <b>A1642501</b>       | <b>3</b>  | <b>3</b>                   | <b>\$151,943</b> |
| SR CHEM DEP CASE AID  | 1         | 1                          | \$53,193         |
| CHEM DEP CASE AIDE    | 2         | 2                          | \$98,750         |
| <b>A3143201</b>       | <b>23</b> | <b>12.17</b>               | <b>\$958,475</b> |
| DIRECTOR COMM SVCS    | 1         | 0.1                        | \$12,734         |
| DEPUTY DIR. COMM SVC  | 1         | 0.1                        | \$10,172         |
| MEDICAL DIRECTOR      | 1         | 0.2                        | \$56,553         |
| NURSE PRACT PSYCHIAT  | 1         | 0.68                       | \$130,089        |
| PRGM DIR (MNTAL HLT)  | 2         | 0.89                       | \$90,532         |
| SUPVR PSYCH SOC WKR   | 1         | 1                          | \$84,244         |
| MENTAL HLTH COUNSELO  | 2         | 2                          | \$148,886        |
| LICENSED SOCIAL WKR   | 1         | 1                          | \$72,907         |
| REGISTERED PROF NURS  | 1         | 1                          | \$67,179         |
| CASE MANAGER          | 3         | 3                          | \$181,123        |
| SENIOR FISCAL OFFICER | 1         | 0.2                        | \$11,920         |
| SECRETARY I           | 1         | 0.25                       | \$13,554         |
| FISCAL OFFICER        | 1         | 0.25                       | \$13,298         |
| MEDICAL BILLING CLER  | 2         | 0.5                        | \$23,796         |
| KEYBOARD SPEC         | 4         | 1                          | \$41,488         |
| <b>A3243201</b>       | <b>3</b>  | <b>2.1</b>                 | <b>\$131,568</b> |
| PRGM DIR (MNTAL HLT)  | 1         | 0.1                        | \$10,172         |
| LICENSED SOCIAL WKR   | 1         | 1                          | \$72,907         |
| PEER ADVOCATE         | 1         | 1                          | \$48,489         |
| <b>A3343201</b>       | <b>4</b>  | <b>3.2</b>                 | <b>\$210,135</b> |
| DEPUTY DIR. COMM SVC  | 1         | 0.2                        | \$20,344         |
| MENTAL HLTH SVC COOR  | 1         | 1                          | \$72,907         |
| CASE MANAGER          | 2         | 2                          | \$116,884        |
| <b>A3743201</b>       | <b>1</b>  | <b>0.01</b>                | <b>\$1,017</b>   |
| PRGM DIR (MNTAL HLT)  | 1         | 0.01                       | \$1,017          |
| <b>A5043101</b>       | <b>3</b>  | <b>2</b>                   | <b>\$167,351</b> |
| DIRECTOR COMM SVCS    | 1         | 0.6                        | \$76,405         |
| DEPUTY DIR. COMM SVC  | 1         | 0.4                        | \$40,689         |
| SECRETARY I           | 1         | 1                          | \$50,257         |
| <b>A7333151</b>       | <b>4</b>  | <b>0.18</b>                | <b>\$10,724</b>  |
| IMPAIRED DRIVE INSTR  | 4         | 0.18                       | \$10,724         |





# Departmental Structure



# County Administrator



Ruth A. Doyle  
County Administrator

## Mission Statement



The mission is to conduct business in such a manner as to maintain public trust, steward county taxpayers' dollars in a cost-effective manner, and support county staff so they can provide aid to individuals that require assistance from any of the twenty-four (24) departments that comprise the Organization. The role of St. Lawrence County Administrator was established by Local Law No. 1 for the Year 1990 and provides for an administrative officer to oversee the operations of county government. The purpose is to effectuate the will and implement the policy adopted by the fifteen (15) member St. Lawrence County Board of Legislators. The Administrator is also the Budget Officer, who prepares the annual budget for consideration, as well as status updates every quarter, to inform the Board of Legislators of the fiscal health of the County. The Administrator is also the Purchasing Agent and the Auditor, who provides oversight to internal county departments and services to ensure that all county departments can adequately serve the public.

## Programs

- Special Items (B1)
- Auditor (BA)
- Forestry & Trails (BF)
- Buildings and Grounds (BG)

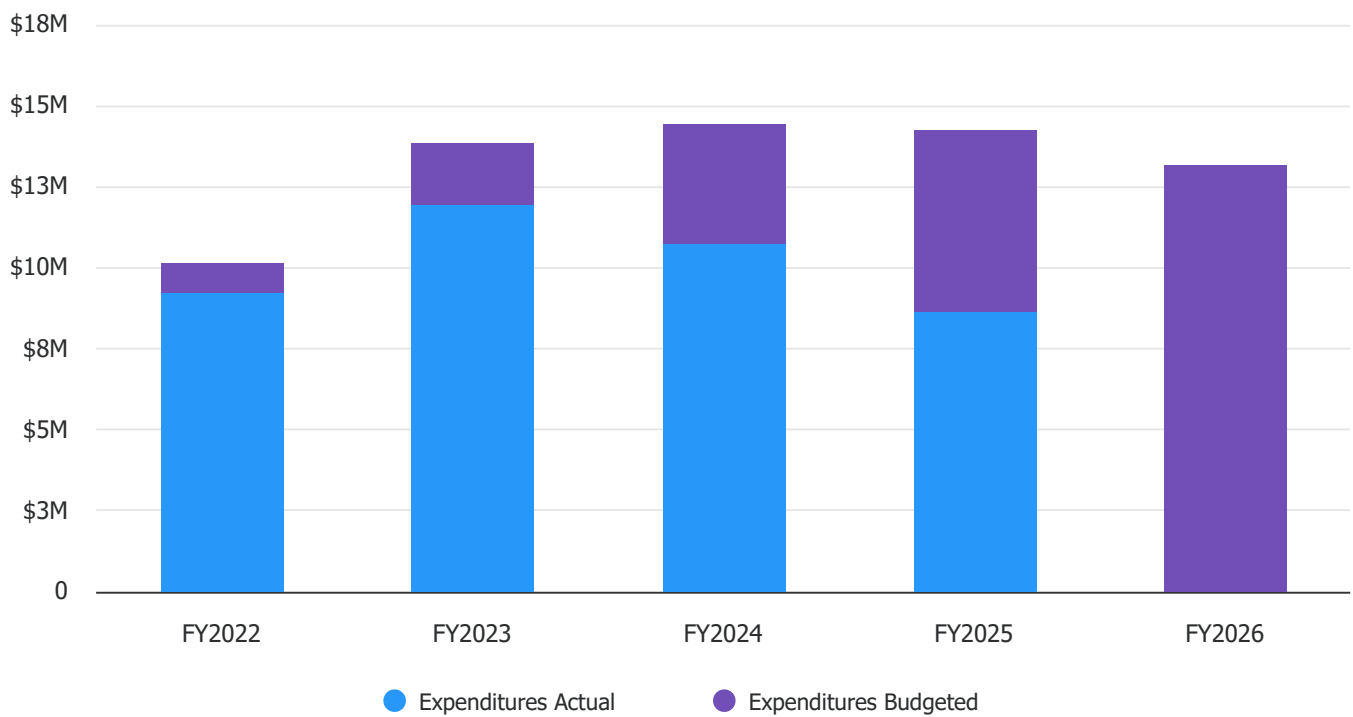
## Program Mandates

- New York State Constitution Article 9
- County Law 151
- County Law 400

- Board of Legislators (BL)
- Mailroom (BM)
- Board Office (BO)
- Print Shop (BP)
- Purchasing (BR)
- Stockroom (BS)

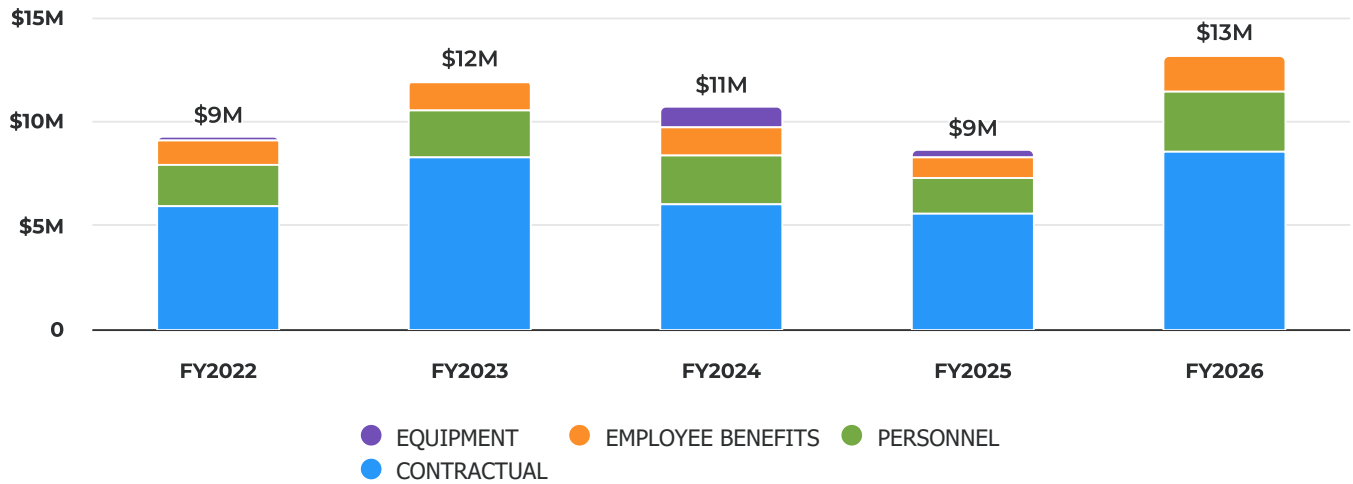
## Appropriation Summary

### Historical Appropriations Across Department

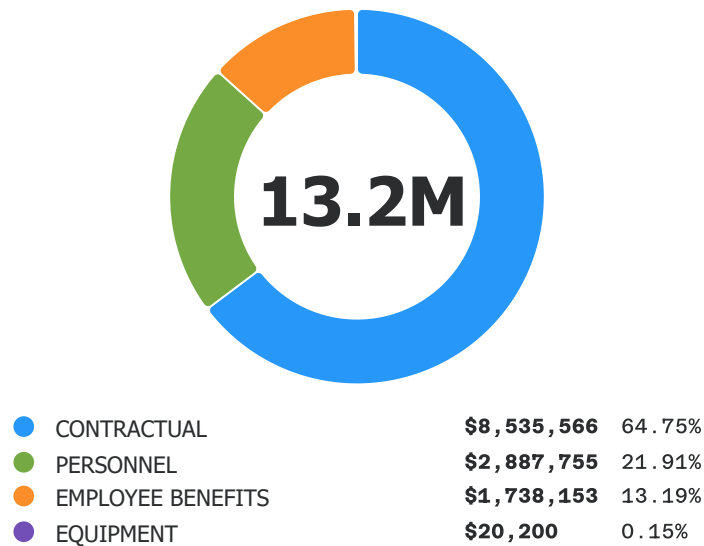


# Appropriations by Category

## Historical Appropriations by Category



## FY26 Appropriations by Category



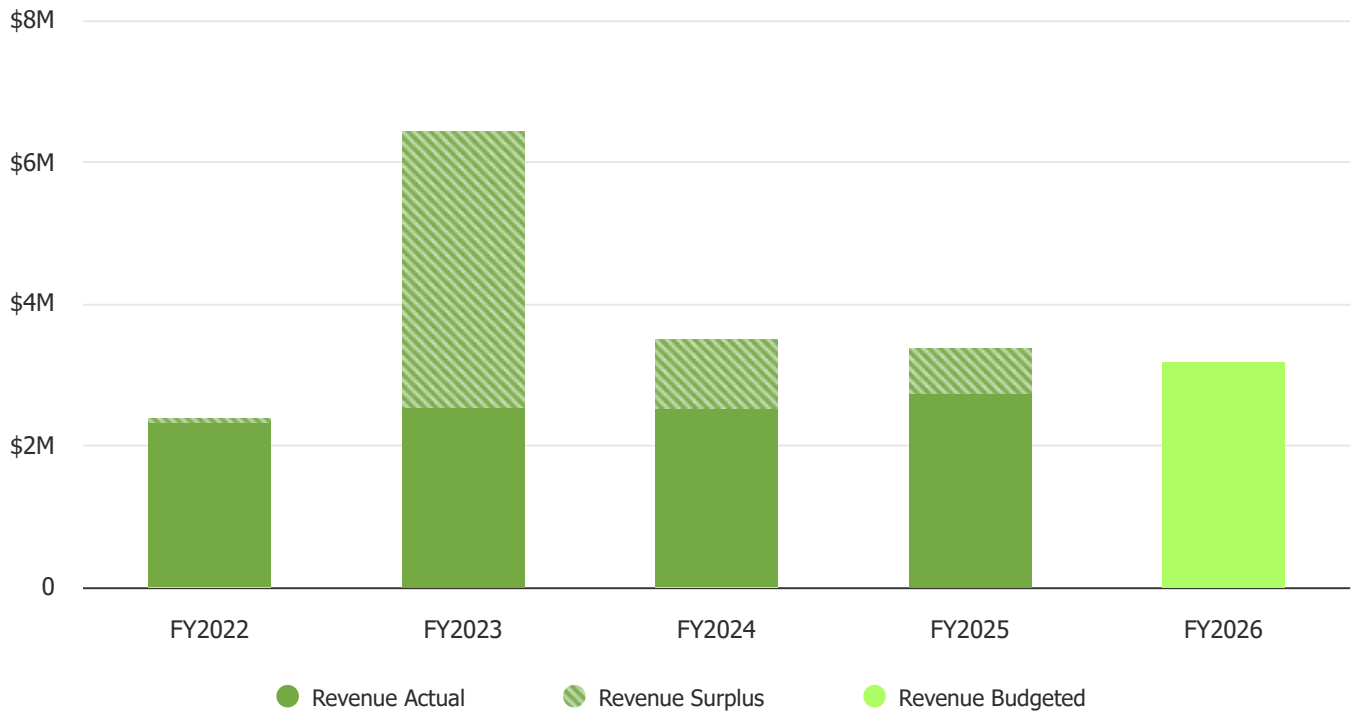
## Expenditures by Category

| Category                  | 2025 Adopted Budget    | 2026 Adopted Budget    | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|------------------------|------------------------|--------------------------------------------------------------|
| PERSONNEL                 | \$2,546,675.00         | \$2,887,755.00         | 13.39%                                                       |
| EQUIPMENT                 | -                      | \$20,200.00            | -                                                            |
| CONTRACTUAL               | \$10,200,597.28        | \$8,535,566.20         | -16.32%                                                      |
| EMPLOYEE BENEFITS         | \$1,525,515.00         | \$1,738,153.00         | 13.94%                                                       |
| <b>Total Expenditures</b> | <b>\$14,272,787.28</b> | <b>\$13,181,674.20</b> | <b>-7.64%</b>                                                |



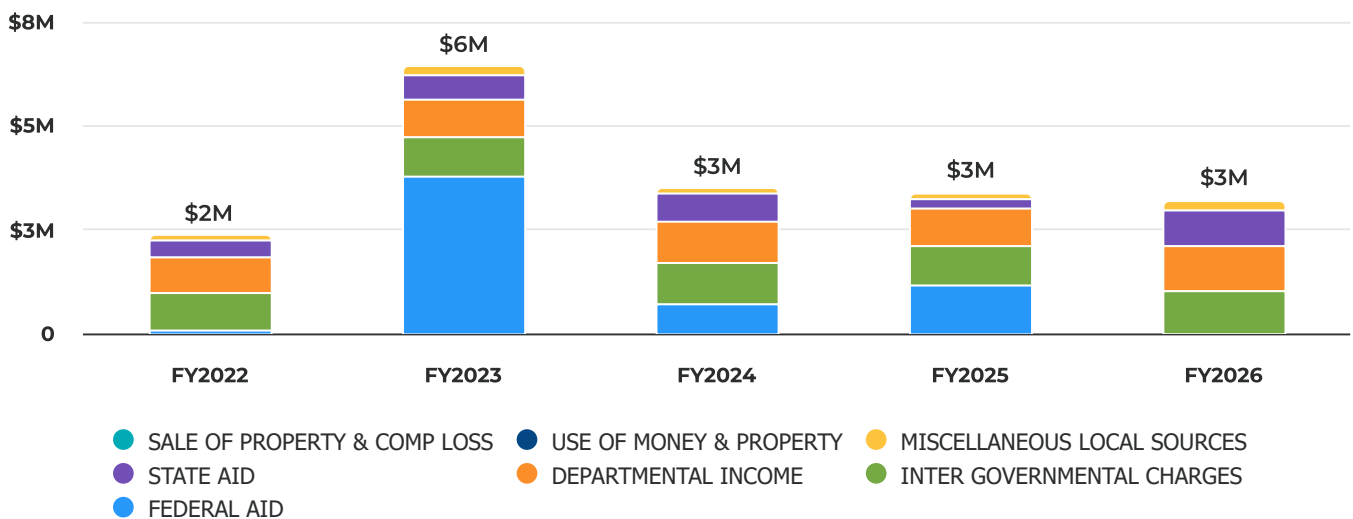
# Revenue Summary

## Historical Revenues Across Department



## Revenues by Function

### Historical Revenues by Function



## FY26 Revenues by Function



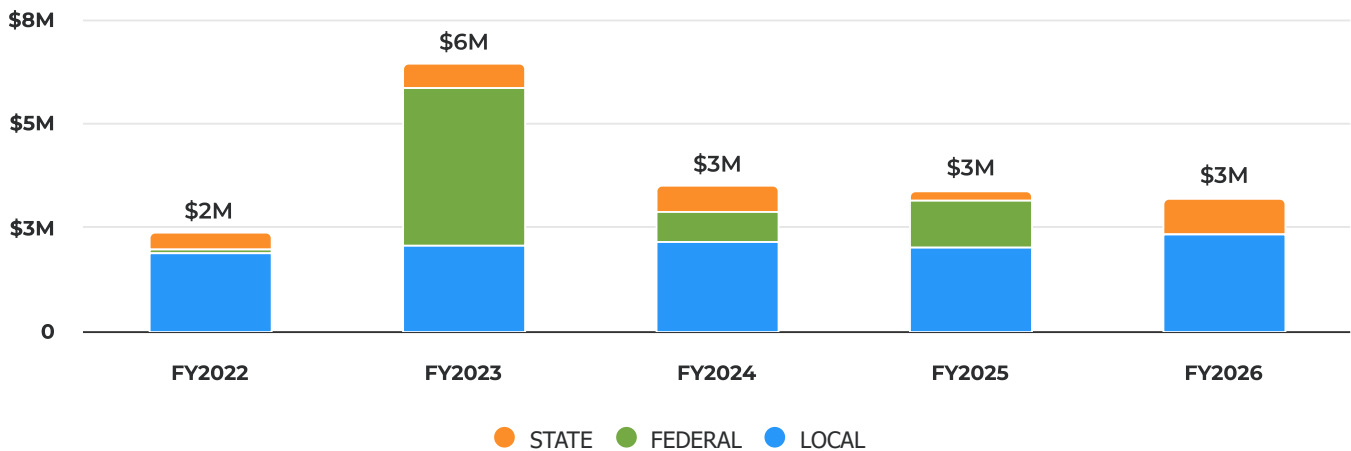
|                             |                    |        |
|-----------------------------|--------------------|--------|
| DEPARTMENTAL INCOME         | <b>\$1,057,345</b> | 33.16% |
| INTER GOVERNMENTAL CHARGES  | <b>\$1,033,087</b> | 32.40% |
| STATE AID                   | <b>\$875,000</b>   | 27.44% |
| MISCELLANEOUS LOCAL SOURCES | <b>\$213,000</b>   | 6.68%  |
| USE OF MONEY & PROPERTY     | <b>\$10,200</b>    | 0.32%  |

## Revenues by Function

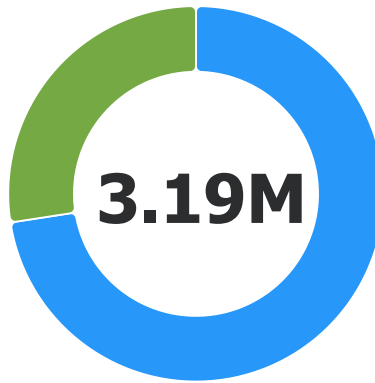
| Category                    | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|-----------------------------|-----------------------|-----------------------|--------------------------------------------------------------|
| DEPARTMENTAL INCOME         | \$1,034,677.00        | \$1,057,345.30        | 2.19%                                                        |
| INTER GOVERNMENTAL CHARGES  | \$959,941.06          | \$1,033,086.54        | 7.62%                                                        |
| USE OF MONEY & PROPERTY     | \$9,600.00            | \$10,200.00           | 6.25%                                                        |
| MISCELLANEOUS LOCAL SOURCES | \$182,000.00          | \$213,000.00          | 17.03%                                                       |
| STATE AID                   | \$545,168.00          | \$875,000.00          | 60.50%                                                       |
| <b>Total Revenues</b>       | <b>\$2,731,386.06</b> | <b>\$3,188,631.84</b> | <b>16.74%</b>                                                |

## Revenues by Revenue Source

### Historical Revenues by Revenue Source



## FY26 Revenues by Revenue Source



● LOCAL  
● STATE

**\$2,313,632** 72.56%  
**\$875,000** 27.44%

## Revenues by Revenue Source

| Category              | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|-----------------------|-----------------------|-----------------------|--------------------------------------------------------------|
| LOCAL                 | \$2,186,218.06        | \$2,313,631.84        | 5.83%                                                        |
| STATE                 | \$545,168.00          | \$875,000.00          | 60.50%                                                       |
| <b>Total Revenues</b> | <b>\$2,731,386.06</b> | <b>\$3,188,631.84</b> | <b>16.74%</b>                                                |



# Budget Detail

|                                            |       |                                    | 2024<br>Actual     | 2025<br>Adopted     | 2025<br>Modified     | 2025<br>Projected    | 2026<br>Tentative  | 2026<br>Adopted    |
|--------------------------------------------|-------|------------------------------------|--------------------|---------------------|----------------------|----------------------|--------------------|--------------------|
| <b>COUNTY ADMINISTRATOR (120)</b>          |       |                                    | <b>\$7,197,364</b> | <b>\$11,530,901</b> | <b>\$9,711,333</b>   | <b>\$6,104,729</b>   | <b>\$9,993,042</b> | <b>\$9,993,042</b> |
| <b>SPECIAL ITEMS (B1)</b>                  |       |                                    | <b>\$1,137,810</b> | <b>\$6,208,272</b>  | <b>\$3,774,731</b>   | <b>\$324,586</b>     | <b>\$4,238,742</b> | <b>\$4,238,742</b> |
| <b>SPECIAL ITEMS (B10)</b>                 |       |                                    | <b>\$689,035</b>   | <b>\$5,765,900</b>  | <b>\$3,007,485</b>   | <b>(\$183,925)</b>   | <b>\$3,807,866</b> | <b>\$3,807,866</b> |
| <b>CONTRACTUAL (4)</b>                     |       |                                    | <b>\$725,448</b>   | <b>\$5,765,900</b>  | <b>\$3,057,485</b>   | <b>\$813,725</b>     | <b>\$3,807,866</b> | <b>\$3,807,866</b> |
| B1014604                                   | 43006 | B DOCUMENT MGMT                    | \$0                | \$15,000            | \$14,512             | \$2,000              | \$15,000           | \$15,000           |
| B1019204                                   | 42700 | B SPEC MEMBERSHIPS & DUES          | \$16,588           | \$22,000            | \$22,000             | \$17,825             | \$19,000           | \$19,000           |
| B1019904                                   | 49700 | B SPEC CONTINGENCY ACCT            | \$0                | \$5,000,000         | \$2,227,073          | \$0                  | \$3,000,000        | \$3,000,000        |
| B1029894                                   | 46100 | B EDUC OTB SCHOLARSHIPS            | \$1,000            | \$1,000             | \$1,000              | \$1,000              | \$1,000            | \$1,000            |
| B1064104                                   | 465CC | B PARTNER AGENCY - COC             | \$257,860          | \$277,900           | \$292,900            | \$292,900            | \$297,866          | \$297,866          |
| B1064604                                   | 460ID | B INDUSTRIAL DEV AGENCY            | \$400,000          | \$400,000           | \$400,000            | \$400,000            | \$425,000          | \$425,000          |
| B1070204                                   | 46000 | B TRAILS SVCS AGREEMENT            | \$50,000           | \$50,000            | \$50,000             | \$50,000             | \$50,000           | \$50,000           |
| B1071804                                   | 46500 | B OTH RECREATION PROG PMTS         | \$0                | \$0                 | \$50,000             | \$50,000             | \$0                | \$0                |
| <b>REVENUE (5)</b>                         |       |                                    | <b>(\$36,413)</b>  | <b>\$0</b>          | <b>(\$50,000)</b>    | <b>(\$997,650)</b>   | <b>\$0</b>         | <b>\$0</b>         |
| B1027015                                   | 55000 | B PRIOR YEAR REFUNDS               | \$0                | \$0                 | \$0                  | (\$965)              | \$0                | \$0                |
| B1038895                                   | 56000 | B SA OTHER RECREATION PROG         | \$0                | \$0                 | (\$50,000)           | (\$50,000)           | \$0                | \$0                |
| B1039605                                   | 56000 | ST AID EMER DISASTER ASSIST        | (\$5,202)          | \$0                 | \$0                  | \$0                  | \$0                | \$0                |
| B1039605                                   | 56000 | TSD TSD ST AID EMER DIS ASSIST     | \$0                | \$0                 | \$0                  | (\$20,633)           | \$0                | \$0                |
| B1049605                                   | 57000 | FED AID EMER DISASTER ASSIST       | (\$31,211)         | \$0                 | \$0                  | \$0                  | \$0                | \$0                |
| B1049605                                   | 57000 | TSD TSD FED AID EMER DIS ASSIST    | \$0                | \$0                 | \$0                  | (\$926,052)          | \$0                | \$0                |
| <b>EMPLOYEE ASSISTANCE PROGRAM (B11)</b>   |       |                                    | <b>(\$195)</b>     | <b>\$0</b>          | <b>\$3,874</b>       | <b>\$1,200</b>       | <b>\$0</b>         | <b>\$0</b>         |
| <b>CONTRACTUAL (4)</b>                     |       |                                    | <b>\$1,805</b>     | <b>\$2,000</b>      | <b>\$5,874</b>       | <b>\$3,200</b>       | <b>\$2,000</b>     | <b>\$2,000</b>     |
| B1190704                                   | 46500 | B EAP OTHER PMTS                   | \$1,805            | \$2,000             | \$5,874              | \$3,200              | \$2,000            | \$2,000            |
| <b>REVENUE (5)</b>                         |       |                                    | <b>(\$2,000)</b>   | <b>(\$2,000)</b>    | <b>(\$2,000)</b>     | <b>(\$2,000)</b>     | <b>(\$2,000)</b>   | <b>(\$2,000)</b>   |
| B1127055                                   | 55000 | B EAP DONATIONS                    | (\$2,000)          | (\$2,000)           | (\$2,000)            | (\$2,000)            | (\$2,000)          | (\$2,000)          |
| <b>AMERICAN REC PLAN (ARP) (B19)</b>       |       |                                    | <b>\$0</b>         | <b>\$0</b>          | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>         | <b>\$0</b>         |
| <b>CONTRACTUAL (4)</b>                     |       |                                    | <b>\$586,829</b>   | <b>\$0</b>          | <b>\$2,542,624</b>   | <b>\$2,542,624</b>   | <b>\$0</b>         | <b>\$0</b>         |
| B1945104                                   | 46500 | ARP1 B ARP 1.9 HOSPITAL RENOVATION | \$29,972           | \$0                 | \$0                  | \$0                  | \$0                | \$0                |
| B1962924                                   | 43007 | ARP2 B ARP 2.37 TRAINING PROG PMT  | (\$95,500)         | \$0                 | \$55,999             | \$55,999             | \$0                | \$0                |
| B1962924                                   | 46500 | ARP7 B ARP 7.2 WORKFORCE TRNG      | \$0                | \$0                 | \$50,000             | \$50,000             | \$0                | \$0                |
| B1969894                                   | 46500 | ARP7 B ARP 7.2 ECON DEV & TOURISM  | \$0                | \$0                 | \$240,000            | \$240,000            | \$0                | \$0                |
| B1987504                                   | 465CE | ARP6 B ARP 6.1 CORNELL COOP EXT    | \$5,000            | \$0                 | \$0                  | \$0                  | \$0                | \$0                |
| B1987804                                   | 46500 | ARP5 B ARP 5.19 BROADB& IMPROVMNT  | \$647,358          | \$0                 | \$2,196,625          | \$2,196,625          | \$0                | \$0                |
| <b>REVENUE (5)</b>                         |       |                                    | <b>(\$586,829)</b> | <b>\$0</b>          | <b>(\$2,542,624)</b> | <b>(\$2,542,624)</b> | <b>\$0</b>         | <b>\$0</b>         |
| B1940895                                   | 57000 | ARP1 B ARP 1.9 REV HOSP RENOVATION | (\$29,972)         | \$0                 | \$0                  | \$0                  | \$0                | \$0                |
| B1940895                                   | 57000 | ARP2 B ARP 2.37 REV TRAINING PR    | \$95,500           | \$0                 | (\$55,999)           | (\$55,999)           | \$0                | \$0                |
| B1940895                                   | 57000 | ARP5 B ARP 5.19 REV BROADB&        | (\$647,358)        | \$0                 | (\$2,196,625)        | (\$2,196,625)        | \$0                | \$0                |
| B1940895                                   | 57000 | ARP7 B ARP 7.2 REV TRAINING PROG   | \$0                | \$0                 | (\$50,000)           | (\$50,000)           | \$0                | \$0                |
| B1940895                                   | 57001 | ARP6 B ARP 6.1 REV CORNELL COOP    | (\$5,000)          | \$0                 | \$0                  | \$0                  | \$0                | \$0                |
| B1940895                                   | 57001 | ARP7 B ARP 7.2 REVENUE ECON DEV    | \$0                | \$0                 | (\$240,000)          | (\$240,000)          | \$0                | \$0                |
| <b>CORNELL COOPERATIVE EXTENSION (B1A)</b> |       |                                    | <b>\$330,789</b>   | <b>\$340,713</b>    | <b>\$340,713</b>     | <b>\$340,713</b>     | <b>\$340,713</b>   | <b>\$340,713</b>   |
| <b>CONTRACTUAL (4)</b>                     |       |                                    | <b>\$330,789</b>   | <b>\$340,713</b>    | <b>\$340,713</b>     | <b>\$340,713</b>     | <b>\$340,713</b>   | <b>\$340,713</b>   |
| B1A87504                                   | 465CE | B CE PMTS & CONTRIBUTIONS          | \$330,789          | \$340,713           | \$340,713            | \$340,713            | \$340,713          | \$340,713          |
| <b>COMMUNITY COLLEGES (B1E)</b>            |       |                                    | <b>\$28,038</b>    | <b>(\$25,441)</b>   | <b>(\$25,441)</b>    | <b>\$59,059</b>      | <b>(\$37,287)</b>  | <b>(\$37,287)</b>  |
| <b>CONTRACTUAL (4)</b>                     |       |                                    | <b>\$997,287</b>   | <b>\$905,500</b>    | <b>\$905,500</b>     | <b>\$990,000</b>     | <b>\$960,000</b>   | <b>\$960,000</b>   |
| B1E24904                                   | 46502 | B EDUC COMMUNITY COLLEGE TUIT      | \$997,287          | \$905,500           | \$905,500            | \$990,000            | \$960,000          | \$960,000          |





|                                                     |       |                                     | 2024<br>Actual     | 2025<br>Adopted    | 2025<br>Modified   | 2025<br>Projected  | 2026<br>Tentative  | 2026<br>Adopted    |
|-----------------------------------------------------|-------|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>REVENUE (5)</b>                                  |       |                                     | <b>(\$969,248)</b> | <b>(\$930,941)</b> | <b>(\$930,941)</b> | <b>(\$930,941)</b> | <b>(\$997,287)</b> | <b>(\$997,287)</b> |
| B1E22385                                            | 55000 | B LR COMMUNITY COLLEGE CHARGES      | (\$969,248)        | (\$930,941)        | (\$930,941)        | (\$930,941)        | (\$997,287)        | (\$997,287)        |
| <b>COUNTY HISTORICAL ASSOCIATION (B1M)</b>          |       |                                     | <b>\$29,719</b>    | <b>\$62,100</b>    | <b>\$62,100</b>    | <b>\$42,540</b>    | <b>\$62,450</b>    | <b>\$62,450</b>    |
| <b>CONTRACTUAL (4)</b>                              |       |                                     | <b>\$29,719</b>    | <b>\$62,100</b>    | <b>\$62,100</b>    | <b>\$42,540</b>    | <b>\$62,450</b>    | <b>\$62,450</b>    |
| B1M75104                                            | 41102 | B HIST EDUC WORKSHOPS               | \$0                | \$0                | \$0                | \$250              | \$0                | \$0                |
| B1M75104                                            | 41901 | B HIST I/D CENTRAL PRINTING         | \$243              | \$100              | \$100              | \$250              | \$250              | \$250              |
| B1M75104                                            | 42000 | B HIST OFFICE SUPPLIES & EXP        | \$0                | \$0                | \$0                | \$713              | \$200              | \$200              |
| B1M75104                                            | 42402 | B HISTORIAN I/D POSTAGE             | \$2                | \$0                | \$0                | \$0                | \$0                | \$0                |
| B1M75104                                            | 43007 | B HISTORIAN                         | \$9,474            | \$12,000           | \$12,000           | \$6,000            | \$12,000           | \$12,000           |
| B1M75104                                            | 44500 | B HIST OTHER TRAVEL REIMB           | \$0                | \$0                | \$0                | \$327              | \$0                | \$0                |
| B1M75104                                            | 46000 | B PARTNER AGENCY - CHA              | \$20,000           | \$20,000           | \$20,000           | \$20,000           | \$20,000           | \$20,000           |
| B1M75104                                            | 46000 | SP B PRTNR AG - 250TH SPEC PROJ     | \$0                | \$30,000           | \$30,000           | \$15,000           | \$30,000           | \$30,000           |
| <b>SOIL &amp; WATER CONSERVATION DISTRICT (B1S)</b> |       |                                     | <b>\$60,423</b>    | <b>\$65,000</b>    | <b>\$386,000</b>   | <b>\$65,000</b>    | <b>\$65,000</b>    | <b>\$65,000</b>    |
| <b>CONTRACTUAL (4)</b>                              |       |                                     | <b>\$60,423</b>    | <b>\$65,000</b>    | <b>\$386,000</b>   | <b>\$65,000</b>    | <b>\$65,000</b>    | <b>\$65,000</b>    |
| B1S87304                                            | 46000 | B PARTNER AGENCY - SWCD             | \$60,423           | \$65,000           | \$386,000          | \$65,000           | \$65,000           | \$65,000           |
| <b>AUDITOR (BA)</b>                                 |       |                                     | <b>\$45,206</b>    | <b>\$88,256</b>    | <b>\$88,256</b>    | <b>\$92,710</b>    | <b>\$130,344</b>   | <b>\$130,344</b>   |
| <b>AUDITOR (BA0)</b>                                |       |                                     | <b>\$45,206</b>    | <b>\$88,256</b>    | <b>\$88,256</b>    | <b>\$92,710</b>    | <b>\$130,344</b>   | <b>\$130,344</b>   |
| <b>PERSONNEL (1)</b>                                |       |                                     | <b>\$28,729</b>    | <b>\$58,311</b>    | <b>\$58,311</b>    | <b>\$62,843</b>    | <b>\$84,698</b>    | <b>\$84,698</b>    |
| BA013201                                            | 10200 | B RETROACTIVE PAYROLL               | \$0                | \$0                | \$0                | \$119              | \$0                | \$0                |
| BA013201                                            | 12000 | B AUD SUPER/ADMIN                   | \$0                | \$25,780           | \$25,780           | \$24,247           | \$27,350           | \$27,350           |
| BA013201                                            | 13000 | B AUD TECHNICAL                     | \$27,905           | \$31,661           | \$31,661           | \$33,382           | \$56,478           | \$56,478           |
| BA013201                                            | 19501 | B AUD LONGEVITY PMTS                | \$824              | \$870              | \$870              | \$2,829            | \$870              | \$870              |
| BA013201                                            | 19507 | B AUD OUT OF TITLE PAY              | \$0                | \$0                | \$0                | \$225              | \$0                | \$0                |
| BA013201                                            | 19510 | B AUD VACATION BUY BACK             | \$0                | \$0                | \$0                | \$2,043            | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>                              |       |                                     | <b>\$168</b>       | <b>\$333</b>       | <b>\$333</b>       | <b>\$255</b>       | <b>\$554</b>       | <b>\$554</b>       |
| BA013204                                            | 41401 | B AUD LIAB & OTHER INS              | \$168              | \$333              | \$333              | \$255              | \$554              | \$554              |
| <b>EMPLOYEE BENEFITS (8)</b>                        |       |                                     | <b>\$16,309</b>    | <b>\$29,612</b>    | <b>\$29,612</b>    | <b>\$29,612</b>    | <b>\$45,092</b>    | <b>\$45,092</b>    |
| BA013208                                            | 81000 | RETIREMENT                          | \$3,806            | \$7,965            | \$7,965            | \$7,965            | \$12,712           | \$12,712           |
| BA013208                                            | 83000 | SOCIAL SECURITY                     | \$2,053            | \$4,215            | \$4,215            | \$4,215            | \$6,143            | \$6,143            |
| BA013208                                            | 84000 | WORKERS' COMP                       | \$733              | \$1,533            | \$1,533            | \$1,533            | \$2,186            | \$2,186            |
| BA013208                                            | 84500 | GROUP LIFE INS                      | \$44               | \$67               | \$67               | \$67               | \$102              | \$102              |
| BA013208                                            | 86000 | HOSPITAL & MEDICAL INS              | \$9,248            | \$15,180           | \$15,180           | \$15,180           | \$22,938           | \$22,938           |
| BA013208                                            | 86500 | DENTAL INS                          | \$326              | \$500              | \$500              | \$500              | \$768              | \$768              |
| BA013208                                            | 89000 | VISION INS                          | \$100              | \$152              | \$152              | \$152              | \$243              | \$243              |
| <b>FORESTRY &amp; SNOWMOBILE GRANT (BF)</b>         |       |                                     | <b>\$85,654</b>    | <b>\$82,000</b>    | <b>\$132,400</b>   | <b>\$93,542</b>    | <b>\$80,000</b>    | <b>\$80,000</b>    |
| <b>FORESTRY &amp; SNOWMOBILE GRANT (BF0)</b>        |       |                                     | <b>\$85,654</b>    | <b>\$82,000</b>    | <b>\$132,400</b>   | <b>\$93,542</b>    | <b>\$80,000</b>    | <b>\$80,000</b>    |
| <b>PERSONNEL (1)</b>                                |       |                                     | <b>\$7,741</b>     | <b>\$2,169</b>     | <b>\$2,169</b>     | <b>\$8,105</b>     | <b>\$6,700</b>     | <b>\$6,700</b>     |
| BF079891                                            | 18000 | TRAIL B TRAIL OVERTIME              | \$7,741            | \$2,169            | \$2,169            | \$8,105            | \$6,700            | \$6,700            |
| <b>CONTRACTUAL (4)</b>                              |       |                                     | <b>\$448,216</b>   | <b>\$365,999</b>   | <b>\$631,231</b>   | <b>\$428,669</b>   | <b>\$539,300</b>   | <b>\$539,300</b>   |
| BF019904                                            | 49700 | TRAIL B TRAIL CONTINGENCY ACCT      | \$0                | \$10,500           | \$10,500           | \$0                | \$2,319            | \$2,319            |
| BF079894                                            | 40800 | TRAIL B TRAIL PROP MAINT            | \$39,601           | \$38,500           | \$111,500          | \$86,885           | \$20,000           | \$20,000           |
| BF079894                                            | 40900 | TRAIL B TRAIL PROP SUPPLIES         | \$0                | \$4,250            | \$4,250            | \$227              | \$600              | \$600              |
| BF079894                                            | 41901 | TRAIL B TRAIL I/D CENTRAL PRINTING  | \$0                | \$25               | \$25               | \$0                | \$25               | \$25               |
| BF079894                                            | 42000 | TRAIL B TRAIL OFFICE SUPPLIES       | \$42               | \$250              | \$250              | \$24               | \$150              | \$150              |
| BF079894                                            | 42004 | TRAIL B TRAIL COMPUTER SOFTWARE     | \$317              | \$336              | \$336              | \$336              | \$336              | \$336              |
| BF079894                                            | 42200 | TRAIL B TRAIL I/D EQUIP REP & MAINT | \$10,054           | \$4,000            | \$4,000            | \$2,547            | \$4,000            | \$4,000            |
| BF079894                                            | 42202 | TRAIL B TRAIL EQUIP REPAIR & MAINT  | \$180              | \$0                | \$0                | \$0                | \$0                | \$0                |
| BF079894                                            | 42402 | TRAIL B TRAIL I/D POSTAGE           | \$277              | \$370              | \$370              | \$347              | \$370              | \$370              |
| BF079894                                            | 42800 | TRAIL B TRAIL OTHER SUPPLIES        | \$1,270            | \$1,300            | \$1,300            | \$1,285            | \$1,500            | \$1,500            |
| BF079894                                            | 43007 | TRAIL B TRAIL OTHER FEES & SVCS     | \$22,000           | \$22,000           | \$29,400           | \$29,400           | \$42,000           | \$42,000           |
| BF079894                                            | 46500 | TRAIL B TRAIL OTHER PMTS            | \$10,070           | \$9,300            | \$9,300            | \$12,450           | \$13,000           | \$13,000           |
| BF087104                                            | 43007 | B FORESTRY OTHER FEES & SRV         | \$80,000           | \$80,000           | \$80,000           | \$80,000           | \$80,000           | \$80,000           |
| BF087104                                            | 46000 | SNOW B SNOW OTHER FEES & SRV        | \$284,404          | \$195,168          | \$360,000          | \$195,168          | \$375,000          | \$375,000          |
| BF087304                                            | 46500 | B FORESTRY OTHER PMTS               | \$0                | \$0                | \$20,000           | \$20,000           | \$0                | \$0                |



|                                      |       |         |                              | 2024<br>Actual     | 2025<br>Adopted    | 2025<br>Modified   | 2025<br>Projected  | 2026<br>Tentative  | 2026<br>Adopted    |
|--------------------------------------|-------|---------|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>REVENUE (5)</b>                   |       |         |                              | <b>(\$372,083)</b> | <b>(\$286,168)</b> | <b>(\$501,000)</b> | <b>(\$344,749)</b> | <b>(\$466,000)</b> | <b>(\$466,000)</b> |
| BF020895                             | 55000 | TRAIL B | TRAIL SALE OF PASSES         | (\$88,754)         | (\$91,000)         | (\$91,000)         | (\$99,581)         | (\$91,000)         | (\$91,000)         |
| BF027705                             | 55000 | TRAIL B | TRAIL OTHER REVENUE          | \$0                | \$0                | (\$50,000)         | (\$50,000)         | \$0                | \$0                |
| BF038895                             | 56000 | SNOW B  | FOREST SNOWMOBILE GR         | (\$283,329)        | (\$195,168)        | (\$360,000)        | (\$195,168)        | (\$375,000)        | (\$375,000)        |
| <b>EMPLOYEE BENEFITS (8)</b>         |       |         |                              | <b>\$1,780</b>     | <b>\$0</b>         | <b>\$0</b>         | <b>\$1,517</b>     | <b>\$0</b>         | <b>\$0</b>         |
| BF079898                             | 81000 | TRAIL   | RETIREMENT                   | \$984              | \$0                | \$0                | \$902              | \$0                | \$0                |
| BF079898                             | 83000 | TRAIL   | SOCIAL SECURITY              | \$592              | \$0                | \$0                | \$460              | \$0                | \$0                |
| BF079898                             | 84000 | TRAIL   | WORKERS' COMP                | \$204              | \$0                | \$0                | \$155              | \$0                | \$0                |
| <b>AMERICAN REC PLAN (ARP) (BF9)</b> |       |         |                              | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         |
| <b>CONTRACTUAL (4)</b>               |       |         |                              | <b>\$90,000</b>    | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         |
| BF987304                             | 46500 | ARP6    | BF ARP 6.1 FORESTRY ASH TREE | \$90,000           | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>REVENUE (5)</b>                   |       |         |                              | <b>(\$90,000)</b>  | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         |
| BF940895                             | 57000 | ARP6    | BF ARP 6.1 REVENUE ASH TREE  | (\$90,000)         | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>BLDGS &amp; GROUNDS (BG)</b>      |       |         |                              | <b>\$3,284,495</b> | <b>\$2,844,775</b> | <b>\$3,081,163</b> | <b>\$2,821,789</b> | <b>\$3,250,482</b> | <b>\$3,250,482</b> |
| <b>BLDGS &amp; GROUNDS (BG0)</b>     |       |         |                              | <b>\$2,888,802</b> | <b>\$2,399,543</b> | <b>\$2,548,540</b> | <b>\$2,300,198</b> | <b>\$2,730,177</b> | <b>\$2,730,177</b> |
| <b>PERSONNEL (1)</b>                 |       |         |                              | <b>\$1,399,598</b> | <b>\$1,583,939</b> | <b>\$1,583,939</b> | <b>\$1,501,774</b> | <b>\$1,862,263</b> | <b>\$1,862,263</b> |
| BG016201                             | 10200 |         | BLDG RETROACTIVE PAYROLL     | \$0                | \$0                | \$0                | \$24,443           | \$0                | \$0                |
| BG016201                             | 12000 |         | BLDG SUPER/ADMIN             | \$162,812          | \$327,371          | \$327,371          | \$193,552          | \$422,251          | \$422,251          |
| BG016201                             | 13000 |         | BLDG TECHNICAL               | \$560,797          | \$559,458          | \$559,458          | \$537,431          | \$617,078          | \$617,078          |
| BG016201                             | 15000 |         | BLDG LABORER                 | \$547,055          | \$617,213          | \$617,213          | \$587,635          | \$750,638          | \$750,638          |
| BG016201                             | 18000 |         | BLDG OVERTIME                | \$19,185           | \$17,293           | \$17,293           | \$12,786           | \$14,250           | \$14,250           |
| BG016201                             | 19000 |         | BLDG TEMP & PART TIME        | \$17,641           | \$0                | \$0                | \$26,309           | \$0                | \$0                |
| BG016201                             | 19501 |         | BLDG LONGEVITY PMTS          | \$17,120           | \$20,070           | \$20,070           | \$38,613           | \$13,670           | \$13,670           |
| BG016201                             | 19502 |         | BLDG VACATION PAYOUT         | \$11,239           | \$0                | \$0                | \$16,921           | \$0                | \$0                |
| BG016201                             | 19504 |         | BLDG HOLIDAY PAY             | \$15,353           | \$15,000           | \$15,000           | \$17,178           | \$16,800           | \$16,800           |
| BG016201                             | 19505 |         | BLDG SHIFT DIFFERENTIAL      | \$26,414           | \$25,454           | \$25,454           | \$23,534           | \$23,416           | \$23,416           |
| BG016201                             | 19507 |         | BLDG OUT OF TITLE PAY        | \$3,965            | \$0                | \$0                | \$8,113            | \$0                | \$0                |
| BG016201                             | 19510 |         | BLDG VACATION BUY BACK       | \$6,574            | \$0                | \$0                | \$4,105            | \$0                | \$0                |
| BG016201                             | 19513 |         | BLDG COMP TIME PAY           | \$196              | \$0                | \$0                | \$105              | \$0                | \$0                |
| BG016201                             | 19514 |         | BLDG HAZARDOUS DUTY PAY      | \$2,160            | \$2,080            | \$2,080            | \$4,288            | \$4,160            | \$4,160            |
| BG016201                             | 19515 |         | BLDG EXT SICK LEAVE HALF PAY | \$2,633            | \$0                | \$0                | \$1,753            | \$0                | \$0                |
| BG016201                             | 19550 |         | BLDG HEALTH INS BUYOUT       | \$6,454            | \$0                | \$0                | \$5,008            | \$0                | \$0                |
| <b>EQUIP (2)</b>                     |       |         |                              | <b>\$937,528</b>   | <b>\$0</b>         | <b>\$557,443</b>   | <b>\$556,705</b>   | <b>\$20,200</b>    | <b>\$20,200</b>    |
| BG016202                             | 22500 |         | BLDG BLDG EQUIP              | \$0                | \$0                | \$58,000           | \$57,262           | \$0                | \$0                |
| BG016202                             | 24000 |         | BLDG HIGHWAY & STREET EQUIP  | \$20,207           | \$0                | \$499,443          | \$499,443          | \$3,500            | \$3,500            |
| BG016202                             | 26002 |         | BLDG OTHER EQUIP             | \$0                | \$0                | \$0                | \$0                | \$9,600            | \$9,600            |
| BG016202                             | 26002 | HSC     | HSC OTHER EQUIP              | \$0                | \$0                | \$0                | \$0                | \$7,100            | \$7,100            |
| BG016202                             | 28000 |         | BLDG BLDGS                   | \$917,321          | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>               |       |         |                              | <b>\$755,151</b>   | <b>\$901,267</b>   | <b>\$957,222</b>   | <b>\$927,167</b>   | <b>\$911,745</b>   | <b>\$911,745</b>   |
| BG016204                             | 40500 |         | BLDG SNOW REMOVAL            | \$65,000           | \$65,000           | \$65,000           | \$65,000           | \$65,000           | \$65,000           |
| BG016204                             | 40800 |         | BLDG BLDG & PROP MAI         | \$108,933          | \$150,000          | \$150,000          | \$78,000           | \$125,000          | \$125,000          |
| BG016204                             | 40900 |         | BLDG BLDG SUPPLIES & EXP     | \$69,445           | \$80,000           | \$80,000           | \$90,000           | \$90,000           | \$90,000           |
| BG016204                             | 41102 |         | BLDG EDUC WORKSHOPS          | \$199              | \$650              | \$650              | \$300              | \$2,000            | \$2,000            |
| BG016204                             | 41401 |         | BLDG LIAB & OTHER INS        | \$3,243            | \$4,758            | \$4,758            | \$4,758            | \$5,986            | \$5,986            |
| BG016204                             | 41600 |         | BLDG ELECTRICITY             | \$191,573          | \$225,000          | \$225,000          | \$231,834          | \$235,000          | \$235,000          |
| BG016204                             | 41600 | HSC     | BLDG ELECTRICITY             | \$61,402           | \$63,000           | \$63,000           | \$79,300           | \$70,000           | \$70,000           |
| BG016204                             | 41700 |         | BLDG WATER                   | \$17,397           | \$24,000           | \$24,000           | \$22,000           | \$23,000           | \$23,000           |
| BG016204                             | 41700 | HSC     | BLDG WATER                   | \$7,561            | \$7,500            | \$7,500            | \$8,000            | \$8,000            | \$8,000            |
| BG016204                             | 41802 |         | BLDG HEATING-NAT GAS         | \$68,738           | \$100,000          | \$100,000          | \$100,000          | \$100,000          | \$100,000          |
| BG016204                             | 41802 | HSC     | BLDG HSC HEATING-NAT GAS     | \$6,569            | \$7,500            | \$7,500            | \$8,000            | \$8,000            | \$8,000            |
| BG016204                             | 41901 |         | BLDG CENTRAL PRINTING        | \$37               | \$50               | \$50               | \$40               | \$50               | \$50               |
| BG016204                             | 42000 |         | BLDG OFFICE SUPPLIES         | \$587              | \$550              | \$550              | \$400              | \$550              | \$550              |
| BG016204                             | 42004 |         | BLDG COMPUTER SOFTWARE       | \$2,964            | \$3,000            | \$3,000            | \$3,112            | \$3,268            | \$3,268            |
| BG016204                             | 42100 |         | BLDG EQUIP RENT              | \$1,816            | \$2,500            | \$2,500            | \$3,500            | \$3,500            | \$3,500            |
| BG016204                             | 42101 |         | BLDG I/D COPYING EQUIP       | \$153              | \$300              | \$300              | \$300              | \$158              | \$158              |
| BG016204                             | 42200 |         | BLDG I/D EQUIP REPAIR & MAIN | \$2,006            | \$4,500            | \$4,500            | \$5,500            | \$4,500            | \$4,500            |
| BG016204                             | 42202 |         | BLDG EQUIP REPAIR & MAINT    | \$70,253           | \$80,000           | \$105,955          | \$105,000          | \$80,000           | \$80,000           |
| BG016204                             | 42302 |         | BLDG OTHER PHONE SVCS        | \$3,427            | \$3,372            | \$3,372            | \$3,750            | \$3,750            | \$3,750            |



|                                       |       |                                | 2024<br>Actual     | 2025<br>Adopted      | 2025<br>Modified     | 2025<br>Projected    | 2026<br>Tentative    | 2026<br>Adopted      |
|---------------------------------------|-------|--------------------------------|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| BG016204                              | 42303 | BLDG I/D PHONE CHARGES         | \$1,353            | \$1,352              | \$1,352              | \$1,353              | \$1,748              | \$1,748              |
| BG016204                              | 42402 | BLDG I/D POSTAGE               | \$48               | \$35                 | \$35                 | \$20                 | \$35                 | \$35                 |
| BG016204                              | 43005 | BLDG ADVERTISING FEES          | \$1,695            | \$800                | \$800                | \$1,500              | \$800                | \$800                |
| BG016204                              | 43007 | BLDG OTHER FEES & SVCS         | \$50,943           | \$55,000             | \$85,000             | \$85,000             | \$55,000             | \$55,000             |
| BG016204                              | 43007 | HSC BLDG OTHER FEES & SRV      | \$0                | \$0                  | \$0                  | \$5,000              | \$2,600              | \$2,600              |
| BG016204                              | 44000 | BLDG I/D AUTO EXPENSES         | \$7,517            | \$8,000              | \$8,000              | \$10,900             | \$9,000              | \$9,000              |
| BG016204                              | 44100 | BLDG I/D FUEL CHARGES          | \$12,192           | \$14,000             | \$14,000             | \$14,000             | \$14,000             | \$14,000             |
| BG016204                              | 44102 | BLDG GASOLINE PURCHASES        | \$0                | \$0                  | \$0                  | \$400                | \$400                | \$400                |
| BG016204                              | 44500 | BLDG OTHER TRAVEL REIMB        | \$0                | \$200                | \$200                | \$100                | \$200                | \$200                |
| BG016204                              | 49900 | BLDG MISC EXPENSE              | \$100              | \$200                | \$200                | \$100                | \$200                | \$200                |
| <b>REVENUE (5)</b>                    |       |                                | <b>(\$992,916)</b> | <b>(\$1,004,453)</b> | <b>(\$1,468,853)</b> | <b>(\$1,604,238)</b> | <b>(\$1,154,948)</b> | <b>(\$1,154,948)</b> |
| BG012895                              | 55000 | BLBG SVCS OTH DEPARTMENT       | (\$78,133)         | (\$78,133)           | (\$78,133)           | (\$78,628)           | (\$78,628)           | (\$78,628)           |
| BG012895                              | 55000 | HSC BLDG HSC SVCS OTHER DEPART | (\$549,146)        | (\$563,420)          | (\$563,420)          | (\$563,420)          | (\$563,420)          | (\$563,420)          |
| BG012895                              | 550MV | BLDG MOVING SVCS OTHER DEP     | (\$2,578)          | (\$3,300)            | (\$3,300)            | (\$3,300)            | (\$2,700)            | (\$2,700)            |
| BG024505                              | 55000 | BLDG COMMISSIONS               | (\$9,665)          | (\$9,600)            | (\$9,600)            | (\$10,200)           | (\$10,200)           | (\$10,200)           |
| BG026835                              | 550WC | BLDG WC REIMB                  | \$0                | \$0                  | \$0                  | (\$1,143)            | \$0                  | \$0                  |
| BG027015                              | 55000 | BLDG PRIOR YEAR REFUNDS        | \$0                | \$0                  | \$0                  | (\$330)              | \$0                  | \$0                  |
| BG030895                              | 560CF | BLDG COURT FACILITIES AID      | (\$353,394)        | (\$350,000)          | (\$350,000)          | (\$482,817)          | (\$500,000)          | (\$500,000)          |
| BG033065                              | 56000 | SA HOMEL& SECURITY             | \$0                | \$0                  | (\$437,400)          | (\$437,400)          | \$0                  | \$0                  |
| BG049605                              | 57000 | B HAZARD MITIGATION GRANT      | \$0                | \$0                  | (\$27,000)           | (\$27,000)           | \$0                  | \$0                  |
| <b>EMPLOYEE BENEFITS (8)</b>          |       |                                | <b>\$789,442</b>   | <b>\$918,790</b>     | <b>\$918,790</b>     | <b>\$918,790</b>     | <b>\$1,090,917</b>   | <b>\$1,090,917</b>   |
| BG016208                              | 81000 | RETIREMENT                     | \$186,414          | \$211,955            | \$211,955            | \$211,955            | \$274,866            | \$274,866            |
| BG016208                              | 83000 | SOCIAL SECURITY                | \$101,117          | \$111,900            | \$111,900            | \$111,900            | \$132,633            | \$132,633            |
| BG016208                              | 84000 | WORKERS' COMP                  | \$36,244           | \$40,810             | \$40,810             | \$40,810             | \$47,245             | \$47,245             |
| BG016208                              | 84500 | GROUP LIFE INS                 | \$2,690            | \$3,054              | \$3,054              | \$3,054              | \$3,397              | \$3,397              |
| BG016208                              | 86000 | HOSPITAL & MEDICAL INS         | \$436,143          | \$520,290            | \$520,290            | \$520,290            | \$598,292            | \$598,292            |
| BG016208                              | 86500 | DENTAL INS                     | \$19,879           | \$22,741             | \$22,741             | \$22,741             | \$25,559             | \$25,559             |
| BG016208                              | 89000 | VISION INS                     | \$6,956            | \$8,040              | \$8,040              | \$8,040              | \$8,925              | \$8,925              |
| <b>BLDGS &amp; GROUNDS JAIL (BGJ)</b> |       |                                | <b>\$395,693</b>   | <b>\$445,232</b>     | <b>\$445,232</b>     | <b>\$487,589</b>     | <b>\$486,505</b>     | <b>\$486,505</b>     |
| <b>PERSONNEL (1)</b>                  |       |                                | <b>\$63,088</b>    | <b>\$64,726</b>      | <b>\$64,726</b>      | <b>\$70,894</b>      | <b>\$73,135</b>      | <b>\$73,135</b>      |
| BGJ16201                              | 13000 | BLDG JAIL TECHNICAL            | \$60,495           | \$62,046             | \$62,046             | \$65,436             | \$68,539             | \$68,539             |
| BGJ16201                              | 18000 | BLDG JAIL OVERTIME             | \$0                | \$0                  | \$0                  | \$713                | \$0                  | \$0                  |
| BGJ16201                              | 19501 | BLDG JAIL LONGEVITY PMTS       | \$593              | \$600                | \$600                | \$2,602              | \$2,516              | \$2,516              |
| BGJ16201                              | 19514 | BLDG JAIL HAZARD DUTY PAY      | \$2,000            | \$2,080              | \$2,080              | \$2,144              | \$2,080              | \$2,080              |
| <b>CONTRACTUAL (4)</b>                |       |                                | <b>\$305,120</b>   | <b>\$351,660</b>     | <b>\$351,660</b>     | <b>\$387,848</b>     | <b>\$381,337</b>     | <b>\$381,337</b>     |
| BGJ16204                              | 40800 | BLDG JAIL MAINT                | \$77,731           | \$63,500             | \$63,500             | \$30,300             | \$55,000             | \$55,000             |
| BGJ16204                              | 41401 | BLDG JAIL LIAB & OTHER INS     | \$0                | \$160                | \$160                | \$160                | \$187                | \$187                |
| BGJ16204                              | 41600 | BLDG JAIL ELECTRICITY          | \$108,111          | \$145,000            | \$145,000            | \$145,000            | \$145,000            | \$145,000            |
| BGJ16204                              | 41700 | BLDG JAIL WATER                | \$77,379           | \$70,000             | \$70,000             | \$91,600             | \$76,000             | \$76,000             |
| BGJ16204                              | 41802 | BLDG JAIL HEATING-NAT GAS      | \$41,899           | \$73,000             | \$73,000             | \$66,200             | \$68,000             | \$68,000             |
| BGJ16204                              | 42202 | BLDG JAIL EQUIP REPAIR & MAINT | \$0                | \$0                  | \$0                  | \$39,895             | \$25,000             | \$25,000             |
| BGJ16204                              | 43007 | BLDG JAIL OTHER FEES & SRV     | \$0                | \$0                  | \$0                  | \$12,150             | \$12,150             | \$12,150             |
| BGJ16204                              | 44104 | BLDG JAIL DIESEL PURCHASES     | \$0                | \$0                  | \$0                  | \$2,543              | \$0                  | \$0                  |
| <b>EMPLOYEE BENEFITS (8)</b>          |       |                                | <b>\$27,484</b>    | <b>\$28,846</b>      | <b>\$28,846</b>      | <b>\$28,846</b>      | <b>\$32,033</b>      | <b>\$32,033</b>      |
| BGJ16208                              | 81000 | RETIREMENT                     | \$8,387            | \$8,842              | \$8,842              | \$8,842              | \$10,977             | \$10,977             |
| BGJ16208                              | 83000 | SOCIAL SECURITY                | \$4,740            | \$4,859              | \$4,859              | \$4,859              | \$5,501              | \$5,501              |
| BGJ16208                              | 84000 | WORKERS' COMP                  | \$1,615            | \$1,702              | \$1,702              | \$1,702              | \$1,887              | \$1,887              |
| BGJ16208                              | 84500 | GROUP LIFE INS                 | \$98               | \$103                | \$103                | \$103                | \$103                | \$103                |
| BGJ16208                              | 86000 | HOSPITAL & MEDICAL INS         | \$11,644           | \$12,281             | \$12,281             | \$12,281             | \$12,498             | \$12,498             |
| BGJ16208                              | 86500 | DENTAL INS                     | \$724              | \$767                | \$767                | \$767                | \$775                | \$775                |
| BGJ16208                              | 89000 | VISION INS                     | \$277              | \$292                | \$292                | \$292                | \$292                | \$292                |
| <b>CONTRACTUAL (BGM)</b>              |       |                                | <b>\$0</b>         | <b>\$0</b>           | <b>\$87,391</b>      | <b>\$34,002</b>      | <b>\$33,800</b>      | <b>\$33,800</b>      |
| <b>CONTRACTUAL (4)</b>                |       |                                | <b>\$0</b>         | <b>\$0</b>           | <b>\$87,391</b>      | <b>\$34,002</b>      | <b>\$33,800</b>      | <b>\$33,800</b>      |
| BGM16204                              | 40800 | BG MASS BLDG & PROP MAINT      | \$0                | \$0                  | \$30,000             | \$1,000              | \$1,000              | \$1,000              |
| BGM16204                              | 41600 | BG MASS ELECTRICITY            | \$0                | \$0                  | \$20,000             | \$7,800              | \$7,800              | \$7,800              |
| BGM16204                              | 41700 | BG MASS WATER                  | \$0                | \$0                  | \$5,813              | \$800                | \$800                | \$800                |
| BGM16204                              | 41802 | BG MASS HEAT-NAT GAS PURCH     | \$0                | \$0                  | \$0                  | \$500                | \$500                | \$500                |



|                                   |       |                              | 2024<br>Actual     | 2025<br>Adopted    | 2025<br>Modified   | 2025<br>Projected  | 2026<br>Tentative  | 2026<br>Adopted    |
|-----------------------------------|-------|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| BGM16204                          | 42202 | BG MASS EQUIP REPAIR & MAINT | \$0                | \$0                | \$0                | \$2,202            | \$2,000            | \$2,000            |
| BGM16204                          | 423SS | BG MASS SECURITY SYSTEM      | \$0                | \$0                | \$10,000           | \$700              | \$700              | \$700              |
| BGM16204                          | 43007 | BG MASS OTHER FEES & SRV     | \$0                | \$0                | \$21,578           | \$21,000           | \$21,000           | \$21,000           |
| <b>BOARD OF LEGISLATORS (BL)</b>  |       |                              | <b>\$1,771,344</b> | <b>\$1,462,047</b> | <b>\$1,711,877</b> | <b>\$1,820,515</b> | <b>\$1,499,582</b> | <b>\$1,499,582</b> |
| <b>BOARD OF LEGISLATORS (BL0)</b> |       |                              | <b>\$1,771,344</b> | <b>\$1,462,047</b> | <b>\$1,711,877</b> | <b>\$1,820,515</b> | <b>\$1,499,582</b> | <b>\$1,499,582</b> |
| <b>PERSONNEL (1)</b>              |       |                              | <b>\$188,442</b>   | <b>\$187,000</b>   | <b>\$187,000</b>   | <b>\$187,724</b>   | <b>\$187,000</b>   | <b>\$187,000</b>   |
| BL010101                          | 12000 | B LB SUPER/ADMINIV           | \$188,442          | \$187,000          | \$187,000          | \$187,724          | \$187,000          | \$187,000          |
| <b>CONTRACTUAL (4)</b>            |       |                              | <b>\$1,380,575</b> | <b>\$1,072,737</b> | <b>\$1,322,567</b> | <b>\$1,430,482</b> | <b>\$1,079,139</b> | <b>\$1,079,139</b> |
| BL010104                          | 41102 | B LB EDUC WORKSHOPS          | \$3,752            | \$5,000            | \$5,000            | \$4,500            | \$5,000            | \$5,000            |
| BL010104                          | 41401 | B LB LIAB & OTHER INSURAN    | \$5,053            | \$7,687            | \$7,687            | \$5,886            | \$8,389            | \$8,389            |
| BL010104                          | 41901 | B LB CENTRAL PRINTING        | \$6,828            | \$7,800            | \$7,800            | \$11,050           | \$8,500            | \$8,500            |
| BL010104                          | 42000 | B LB OFFICE SUPPLIES         | \$0                | \$300              | \$300              | \$177              | \$300              | \$300              |
| BL010104                          | 42004 | B LB COMPUTER SOFTWARE       | \$27,411           | \$28,000           | \$28,000           | \$28,948           | \$30,000           | \$30,000           |
| BL010104                          | 42402 | B LB I/D POSTAGE             | \$5,896            | \$600              | \$600              | \$450              | \$600              | \$600              |
| BL010104                          | 42600 | B LB BOOKS & PERIODICALS     | \$346              | \$350              | \$350              | \$404              | \$350              | \$350              |
| BL010104                          | 42800 | B LB OTHER SUPPLIES          | \$0                | \$0                | \$0                | \$4,050            | \$3,000            | \$3,000            |
| BL010104                          | 43007 | B LB OTHER FEES & SVCS       | \$1,311,371        | \$1,000,000        | \$999,830          | \$1,100,000        | \$1,000,000        | \$1,000,000        |
| BL010104                          | 43007 | BE B DBD& OTHER FEES & SRV   | \$0                | \$0                | \$250,000          | \$250,000          | \$0                | \$0                |
| BL010104                          | 44000 | B LB I/D AUTO EXPENSES       | \$13               | \$0                | \$0                | \$0                | \$0                | \$0                |
| BL010104                          | 44100 | B LB I/D FUEL CHARGES        | \$41               | \$0                | \$0                | \$0                | \$0                | \$0                |
| BL010104                          | 44102 | B LB GASOLINE PURCHASES      | \$29               | \$0                | \$0                | \$0                | \$0                | \$0                |
| BL010104                          | 44300 | B LB MILEAGE REIMB           | \$14,548           | \$20,000           | \$20,000           | \$20,000           | \$20,000           | \$20,000           |
| BL010104                          | 44500 | B LB OTHER TRAVEL REIMB      | \$5,287            | \$3,000            | \$3,000            | \$3,120            | \$3,000            | \$3,000            |
| BL010104                          | 49900 | B LB MISC EXPENSES           | \$0                | \$0                | \$0                | \$1,898            | \$0                | \$0                |
| <b>EMPLOYEE BENEFITS (8)</b>      |       |                              | <b>\$202,327</b>   | <b>\$202,310</b>   | <b>\$202,310</b>   | <b>\$202,310</b>   | <b>\$233,443</b>   | <b>\$233,443</b>   |
| BL010108                          | 81000 | RETIREMENT                   | \$12,158           | \$12,156           | \$12,156           | \$12,156           | \$11,557           | \$11,557           |
| BL010108                          | 83000 | SOCIAL SECURITY              | \$11,274           | \$11,198           | \$11,198           | \$11,198           | \$10,706           | \$10,706           |
| BL010108                          | 84000 | WORKERS' COMP                | \$4,919            | \$4,923            | \$4,923            | \$4,923            | \$4,830            | \$4,830            |
| BL010108                          | 84500 | GROUP LIFE INS               | \$1,445            | \$1,442            | \$1,442            | \$1,442            | \$1,442            | \$1,442            |
| BL010108                          | 86000 | HOSPITAL & MEDICAL INS       | \$159,464          | \$159,462          | \$159,462          | \$159,462          | \$191,840          | \$191,840          |
| BL010108                          | 86500 | DENTAL INS                   | \$9,919            | \$9,971            | \$9,971            | \$9,971            | \$10,075           | \$10,075           |
| BL010108                          | 89000 | VISION INS                   | \$3,149            | \$3,158            | \$3,158            | \$3,158            | \$2,993            | \$2,993            |
| <b>CENTRAL MAIL ROOM (BM)</b>     |       |                              | <b>\$164,868</b>   | <b>\$156,570</b>   | <b>\$156,570</b>   | <b>\$155,803</b>   | <b>\$174,096</b>   | <b>\$174,096</b>   |
| <b>CENTRAL MAIL ROOM (BM0)</b>    |       |                              | <b>\$164,868</b>   | <b>\$156,570</b>   | <b>\$156,570</b>   | <b>\$155,803</b>   | <b>\$174,096</b>   | <b>\$174,096</b>   |
| <b>PERSONNEL (1)</b>              |       |                              | <b>\$97,806</b>    | <b>\$108,820</b>   | <b>\$108,820</b>   | <b>\$127,852</b>   | <b>\$127,896</b>   | <b>\$127,896</b>   |
| BM016701                          | 10200 | B RETROACTIVE PAYROLL        | \$0                | \$0                | \$0                | \$40               | \$0                | \$0                |
| BM016701                          | 12000 | B CM SUPER/ADMINIV           | \$30,630           | \$35,773           | \$35,773           | \$37,016           | \$39,090           | \$39,090           |
| BM016701                          | 14000 | B CM CLERICAL                | \$61,644           | \$72,387           | \$72,387           | \$83,056           | \$86,821           | \$86,821           |
| BM016701                          | 19501 | B CM LONGEVITY PMTS          | \$2,454            | \$660              | \$660              | \$6,309            | \$1,985            | \$1,985            |
| BM016701                          | 19510 | B CM VACATION BUY BACK       | \$961              | \$0                | \$0                | \$1,431            | \$0                | \$0                |
| BM016701                          | 19550 | HEALTH INS BUYOUT            | \$2,117            | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>EQUIP (2)</b>                  |       |                              | <b>\$21,499</b>    | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         |
| BM016702                          | 22000 | B CM OFFICE EQUIP            | \$21,499           | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>            |       |                              | <b>\$194,248</b>   | <b>\$198,431</b>   | <b>\$198,431</b>   | <b>\$198,563</b>   | <b>\$208,348</b>   | <b>\$208,348</b>   |
| BM016704                          | 41401 | B CM LIAB & OTHER INSURAN    | \$633              | \$1,281            | \$1,281            | \$981              | \$1,398            | \$1,398            |
| BM016704                          | 42000 | B CM OFFICE SUPPLIES &       | \$1,485            | \$2,800            | \$2,800            | \$2,150            | \$2,800            | \$2,800            |
| BM016704                          | 42102 | B CM EQUIP LEASE             | \$5,891            | \$4,350            | \$4,350            | \$3,932            | \$4,150            | \$4,150            |
| BM016704                          | 42202 | B CM EQUIP REPAIR & MAINT    | \$0                | \$0                | \$0                | \$3,200            | \$4,000            | \$4,000            |
| BM016704                          | 42401 | B CM POSTAGE                 | \$186,239          | \$190,000          | \$190,000          | \$188,300          | \$196,000          | \$196,000          |
| <b>REVENUE (5)</b>                |       |                              | <b>(\$197,508)</b> | <b>(\$203,009)</b> | <b>(\$203,009)</b> | <b>(\$222,940)</b> | <b>(\$229,748)</b> | <b>(\$229,748)</b> |
| BM012895                          | 55000 | B LR CENTRAL MAIL REIMB      | (\$175,938)        | (\$182,509)        | (\$182,509)        | (\$197,640)        | (\$202,748)        | (\$202,748)        |
| BM022105                          | 55000 | B LR MAILING - OTHER GOVT    | (\$21,571)         | (\$20,500)         | (\$20,500)         | (\$25,300)         | (\$27,000)         | (\$27,000)         |
| <b>EMPLOYEE BENEFITS (8)</b>      |       |                              | <b>\$48,824</b>    | <b>\$52,328</b>    | <b>\$52,328</b>    | <b>\$52,328</b>    | <b>\$67,600</b>    | <b>\$67,600</b>    |
| BM016708                          | 81000 | RETIREMENT                   | \$12,496           | \$14,865           | \$14,865           | \$14,865           | \$19,198           | \$19,198           |
| BM016708                          | 83000 | SOCIAL SECURITY              | \$7,110            | \$7,939            | \$7,939            | \$7,939            | \$9,338            | \$9,338            |
| BM016708                          | 84000 | WORKERS' COMP                | \$2,487            | \$2,861            | \$2,861            | \$2,861            | \$3,298            | \$3,298            |
| BM016708                          | 84500 | GROUP LIFE INS               | \$221              | \$257              | \$257              | \$257              | \$257              | \$257              |
| BM016708                          | 86000 | HOSPITAL & MEDICAL INS       | \$24,312           | \$23,844           | \$23,844           | \$23,844           | \$32,950           | \$32,950           |
| BM016708                          | 86500 | DENTAL INS                   | \$1,632            | \$1,918            | \$1,918            | \$1,918            | \$1,938            | \$1,938            |
| BM016708                          | 89000 | VISION INS                   | \$566              | \$644              | \$644              | \$644              | \$621              | \$621              |



|                                          |       |                               | 2024<br>Actual    | 2025<br>Adopted   | 2025<br>Modified  | 2025<br>Projected | 2026<br>Tentative | 2026<br>Adopted   |
|------------------------------------------|-------|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>BOARD OF LEGISLATORS OFFICE (BO)</b>  |       |                               | <b>\$579,291</b>  | <b>\$489,334</b>  | <b>\$554,334</b>  | <b>\$616,386</b>  | <b>\$519,356</b>  | <b>\$519,356</b>  |
| <b>BOARD OF LEGISLATORS OFFICE (BO0)</b> |       |                               | <b>\$579,291</b>  | <b>\$489,334</b>  | <b>\$554,334</b>  | <b>\$616,386</b>  | <b>\$519,356</b>  | <b>\$519,356</b>  |
| <b>PERSONNEL (1)</b>                     |       |                               | <b>\$390,120</b>  | <b>\$309,155</b>  | <b>\$309,155</b>  | <b>\$393,838</b>  | <b>\$324,065</b>  | <b>\$324,065</b>  |
| BO010401                                 | 10200 | B CLB RETROACTIVE PAYROLL     | \$0               | \$0               | \$0               | \$397             | \$0               | \$0               |
| BO010401                                 | 12000 | B CLB SUPER/ADMINI            | \$330,497         | \$295,015         | \$295,015         | \$309,100         | \$309,725         | \$309,725         |
| BO010401                                 | 17000 | B CLB REGULAR PART TIME       | \$10,096          | \$10,000          | \$10,000          | \$10,038          | \$10,000          | \$10,000          |
| BO010401                                 | 19000 | B CLB TEMP PART-TIME          | \$0               | \$0               | \$0               | \$22,266          | \$0               | \$0               |
| BO010401                                 | 19501 | B CLB LONGEVITY PMTS          | \$4,829           | \$4,140           | \$4,140           | \$11,079          | \$4,340           | \$4,340           |
| BO010401                                 | 19502 | B CLB VACATION PAYOUT         | \$0               | \$0               | \$0               | \$16,244          | \$0               | \$0               |
| BO010401                                 | 19510 | B CLB VACATION BUY BACK       | \$37,973          | \$0               | \$0               | \$20,000          | \$0               | \$0               |
| BO010401                                 | 19513 | B CLB COMP TIME PAYOUT        | \$2,725           | \$0               | \$0               | \$591             | \$0               | \$0               |
| BO010401                                 | 19550 | B CLB HEALTH INS BUYOUT       | \$4,000           | \$0               | \$0               | \$4,123           | \$0               | \$0               |
| <b>CONTRACTUAL (4)</b>                   |       |                               | <b>\$26,597</b>   | <b>\$32,270</b>   | <b>\$97,270</b>   | <b>\$74,638</b>   | <b>\$31,319</b>   | <b>\$31,319</b>   |
| BO010404                                 | 41102 | B CLB EDUC WORKSHOPS          | \$3,084           | \$7,000           | \$7,000           | \$3,223           | \$5,000           | \$5,000           |
| BO010404                                 | 41401 | B CLB LIAB & OTHER INSURA     | \$1,267           | \$1,840           | \$1,840           | \$1,409           | \$2,176           | \$2,176           |
| BO010404                                 | 42000 | B CLB OFFICE SUPPLIES         | \$607             | \$800             | \$800             | \$800             | \$800             | \$800             |
| BO010404                                 | 42004 | B CLB COMPUTER SOFTWARE       | \$0               | \$500             | \$500             | \$120             | \$300             | \$300             |
| BO010404                                 | 42101 | B CLB I/D COPYING EQUIP       | \$962             | \$1,098           | \$1,098           | \$1,098           | \$991             | \$991             |
| BO010404                                 | 42200 | B CLB I/D EQUIP REPAIR & MAIN | \$0               | \$0               | \$0               | \$28              | \$0               | \$0               |
| BO010404                                 | 42302 | B CLB OTHER PHONE SVCS        | \$490             | \$375             | \$375             | \$1,894           | \$375             | \$375             |
| BO010404                                 | 42303 | B CLB I/D PHONE CHARGES       | \$557             | \$557             | \$557             | \$557             | \$777             | \$777             |
| BO010404                                 | 42700 | B CLB MEMBERSHIPS & DUES      | \$2,126           | \$2,000           | \$2,000           | \$1,695           | \$1,700           | \$1,700           |
| BO010404                                 | 43005 | B CLB ADVERTISING FEES        | \$8,235           | \$7,000           | \$72,000          | \$53,365          | \$8,000           | \$8,000           |
| BO010404                                 | 43007 | B CLB OTHER FEES & SVCS       | \$1,274           | \$850             | \$850             | \$850             | \$850             | \$850             |
| BO010404                                 | 44000 | B CLB I/D AUTO EXPENSES       | \$15              | \$0               | \$0               | \$300             | \$100             | \$100             |
| BO010404                                 | 44100 | B CLB I/D FUEL CHARGES        | \$153             | \$200             | \$200             | \$299             | \$200             | \$200             |
| BO010404                                 | 44300 | B CLB MILEAGE REIMB           | \$0               | \$50              | \$50              | \$0               | \$50              | \$50              |
| BO010404                                 | 44500 | B CLB OTHER TRAVEL REIMB      | \$7,826           | \$10,000          | \$10,000          | \$9,000           | \$10,000          | \$10,000          |
| <b>EMPLOYEE BENEFITS (8)</b>             |       |                               | <b>\$162,575</b>  | <b>\$147,909</b>  | <b>\$147,909</b>  | <b>\$147,909</b>  | <b>\$163,972</b>  | <b>\$163,972</b>  |
| BO010408                                 | 81000 | RETIREMENT                    | \$45,765          | \$40,864          | \$40,864          | \$40,864          | \$47,142          | \$47,142          |
| BO010408                                 | 83000 | SOCIAL SECURITY               | \$27,122          | \$22,471          | \$22,471          | \$22,471          | \$23,232          | \$23,232          |
| BO010408                                 | 84000 | WORKERS' COMP                 | \$10,179          | \$8,131           | \$8,131           | \$8,131           | \$8,361           | \$8,361           |
| BO010408                                 | 84500 | GROUP LIFE INS                | \$335             | \$341             | \$341             | \$341             | \$341             | \$341             |
| BO010408                                 | 86000 | HOSPITAL & MEDICAL INS        | \$74,888          | \$71,683          | \$71,683          | \$71,683          | \$80,477          | \$80,477          |
| BO010408                                 | 86500 | DENTAL INS                    | \$3,238           | \$3,297           | \$3,297           | \$3,297           | \$3,332           | \$3,332           |
| BO010408                                 | 89000 | VISION INS                    | \$1,048           | \$1,122           | \$1,122           | \$1,122           | \$1,087           | \$1,087           |
| <b>CENTRAL PRINT SHOP (BP)</b>           |       |                               | <b>\$121,935</b>  | <b>\$119,797</b>  | <b>\$132,151</b>  | <b>\$137,106</b>  | <b>\$125,445</b>  | <b>\$125,445</b>  |
| <b>CENTRAL PRINT SHOP (BP0)</b>          |       |                               | <b>\$121,935</b>  | <b>\$119,797</b>  | <b>\$132,151</b>  | <b>\$137,106</b>  | <b>\$125,445</b>  | <b>\$125,445</b>  |
| <b>PERSONNEL (1)</b>                     |       |                               | <b>\$91,838</b>   | <b>\$91,159</b>   | <b>\$91,159</b>   | <b>\$101,092</b>  | <b>\$100,104</b>  | <b>\$100,104</b>  |
| BP016701                                 | 10200 | B RETROACTIVE PAYROLL         | \$0               | \$0               | \$0               | \$40              | \$0               | \$0               |
| BP016701                                 | 12000 | B CP SUPER/ADMINIV            | \$41,942          | \$47,009          | \$47,009          | \$48,850          | \$51,488          | \$51,488          |
| BP016701                                 | 13000 | B CP TECHNICAL                | \$43,547          | \$43,250          | \$43,250          | \$45,491          | \$47,591          | \$47,591          |
| BP016701                                 | 19501 | B CP LONGEVITY PMTS           | \$851             | \$900             | \$900             | \$4,895           | \$1,025           | \$1,025           |
| BP016701                                 | 19510 | B CP VACATION BUY BACK        | \$5,498           | \$0               | \$0               | \$1,815           | \$0               | \$0               |
| <b>EQUIP (2)</b>                         |       |                               | <b>\$0</b>        | <b>\$0</b>        | <b>\$12,354</b>   | <b>\$12,353</b>   | <b>\$0</b>        | <b>\$0</b>        |
| BP016702                                 | 22000 | B CP OFFICE EQUIP             | \$0               | \$0               | \$12,354          | \$12,353          | \$0               | \$0               |
| <b>CONTRACTUAL (4)</b>                   |       |                               | <b>\$33,429</b>   | <b>\$34,001</b>   | <b>\$34,001</b>   | <b>\$34,267</b>   | <b>\$35,098</b>   | <b>\$35,098</b>   |
| BP016704                                 | 41401 | B CP LIAB & OTHER INSURAN     | \$546             | \$871             | \$871             | \$667             | \$951             | \$951             |
| BP016704                                 | 42000 | B CP OFFICE SUPPLIES & EXP    | \$12,938          | \$9,000           | \$9,000           | \$13,500          | \$9,000           | \$9,000           |
| BP016704                                 | 42102 | B CP EQUIP LEASE              | \$193             | \$0               | \$0               | \$0               | \$0               | \$0               |
| BP016704                                 | 42202 | B CP EQUIP REPAIR & MAINT     | \$19,657          | \$24,000          | \$24,000          | \$20,000          | \$25,000          | \$25,000          |
| BP016704                                 | 42303 | B CP I/D PHONE CHARGES        | \$80              | \$80              | \$80              | \$80              | \$97              | \$97              |
| BP016704                                 | 42402 | B CP I/D POSTAGE              | \$16              | \$50              | \$50              | \$20              | \$50              | \$50              |
| <b>REVENUE (5)</b>                       |       |                               | <b>(\$62,253)</b> | <b>(\$66,015)</b> | <b>(\$66,015)</b> | <b>(\$71,258)</b> | <b>(\$68,849)</b> | <b>(\$68,849)</b> |
| BP012895                                 | 55000 | B LR CNTRL PRINTING REIMB     | (\$60,158)        | (\$64,315)        | (\$64,315)        | (\$67,808)        | (\$66,849)        | (\$66,849)        |
| BP022105                                 | 55000 | B LR PRINTING - OTHER GOVT    | (\$2,095)         | (\$1,700)         | (\$1,700)         | (\$3,450)         | (\$2,000)         | (\$2,000)         |
| <b>EMPLOYEE BENEFITS (8)</b>             |       |                               | <b>\$58,922</b>   | <b>\$60,652</b>   | <b>\$60,652</b>   | <b>\$60,652</b>   | <b>\$59,092</b>   | <b>\$59,092</b>   |
| BP016708                                 | 81000 | RETIREMENT                    | \$11,682          | \$12,451          | \$12,451          | \$12,451          | \$15,026          | \$15,026          |
| BP016708                                 | 83000 | SOCIAL SECURITY               | \$6,424           | \$6,389           | \$6,389           | \$6,389           | \$7,132           | \$7,132           |
| BP016708                                 | 84000 | WORKERS' COMP                 | \$2,394           | \$2,397           | \$2,397           | \$2,397           | \$2,584           | \$2,584           |
| BP016708                                 | 84500 | GROUP LIFE INS                | \$172             | \$175             | \$175             | \$175             | \$175             | \$175             |





|                                |       |                           | 2024<br>Actual     | 2025<br>Adopted    | 2025<br>Modified   | 2025<br>Projected  | 2026<br>Tentative  | 2026<br>Adopted    |
|--------------------------------|-------|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| BP016708                       | 86000 | HOSPITAL & MEDICAL INS    | \$36,590           | \$37,539           | \$37,539           | \$37,539           | \$32,485           | \$32,485           |
| BP016708                       | 86500 | DENTAL INS                | \$1,272            | \$1,303            | \$1,303            | \$1,303            | \$1,318            | \$1,318            |
| BP016708                       | 89000 | VISION INS                | \$389              | \$398              | \$398              | \$398              | \$372              | \$372              |
| <b>PURCHASING (BR)</b>         |       |                           | <b>\$131,153</b>   | <b>\$239,000</b>   | <b>\$239,000</b>   | <b>\$211,343</b>   | <b>\$180,126</b>   | <b>\$180,126</b>   |
| <b>PURCHASING (BR0)</b>        |       |                           | <b>\$131,153</b>   | <b>\$239,000</b>   | <b>\$239,000</b>   | <b>\$211,343</b>   | <b>\$180,126</b>   | <b>\$180,126</b>   |
| <b>PERSONNEL (1)</b>           |       |                           | <b>\$78,155</b>    | <b>\$141,396</b>   | <b>\$141,396</b>   | <b>\$117,039</b>   | <b>\$121,894</b>   | <b>\$121,894</b>   |
| BR013451                       | 10200 | PURCH RETROACTIVE PAYROLL | \$0                | \$0                | \$0                | \$79               | \$0                | \$0                |
| BR013451                       | 12000 | PURCH SUPER/ADMIN         | \$17,980           | \$26,605           | \$26,605           | \$26,833           | \$28,588           | \$28,588           |
| BR013451                       | 13000 | PURCH TECHNICAL           | \$7,990            | \$49,171           | \$49,171           | \$23,486           | \$20,860           | \$20,860           |
| BR013451                       | 14000 | PURCH CLERICAL            | \$48,966           | \$65,260           | \$65,260           | \$59,279           | \$71,836           | \$71,836           |
| BR013451                       | 19501 | PURCH LONGEVITY PMTS      | \$435              | \$360              | \$360              | \$2,346            | \$610              | \$610              |
| BR013451                       | 19510 | PURCH VACATION BUY BACK   | \$1,322            | \$0                | \$0                | \$1,362            | \$0                | \$0                |
| BR013451                       | 19550 | PURCH HEALTH INS BUYOUT   | \$1,461            | \$0                | \$0                | \$3,654            | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>         |       |                           | <b>\$9,229</b>     | <b>\$12,536</b>    | <b>\$12,536</b>    | <b>\$9,236</b>     | <b>\$12,228</b>    | <b>\$12,228</b>    |
| BR013454                       | 41102 | PURCH EDUC WORKSHOPS      | \$0                | \$250              | \$250              | \$0                | \$250              | \$250              |
| BR013454                       | 41401 | PURCH LIAB & OTHER INSUR  | \$236              | \$1,384            | \$1,384            | \$1,059            | \$1,135            | \$1,135            |
| BR013454                       | 41901 | PURCH CENTRAL PRINTING    | \$42               | \$50               | \$50               | \$60               | \$50               | \$50               |
| BR013454                       | 42000 | PURCH OFFICE SUPPLIES     | \$387              | \$450              | \$450              | \$450              | \$450              | \$450              |
| BR013454                       | 42101 | PURCH I/D COPYING EQUIP   | \$783              | \$700              | \$700              | \$836              | \$807              | \$807              |
| BR013454                       | 42303 | PURCH I/D PHONE CHARGES   | \$477              | \$477              | \$477              | \$477              | \$486              | \$486              |
| BR013454                       | 42402 | PURCH I/D POSTAGE         | \$176              | \$375              | \$375              | \$185              | \$200              | \$200              |
| BR013454                       | 42700 | PURCH MEMBERSHIPS & DUES  | \$75               | \$75               | \$75               | \$75               | \$75               | \$75               |
| BR013454                       | 43005 | PURCH ADVERTISING FEES    | \$7,052            | \$8,500            | \$8,500            | \$5,800            | \$8,500            | \$8,500            |
| BR013454                       | 44100 | PURCH I/D FUEL CHARGES    | \$0                | \$25               | \$25               | \$0                | \$25               | \$25               |
| BR013454                       | 44500 | PURCH OTHER TRAVEL REIMB  | \$0                | \$250              | \$250              | \$293              | \$250              | \$250              |
| <b>EMPLOYEE BENEFITS (8)</b>   |       |                           | <b>\$43,769</b>    | <b>\$85,068</b>    | <b>\$85,068</b>    | <b>\$85,068</b>    | <b>\$46,004</b>    | <b>\$46,004</b>    |
| BR013458                       | 81000 | RETIREMENT                | \$10,451           | \$19,317           | \$19,317           | \$19,317           | \$18,297           | \$18,297           |
| BR013458                       | 83000 | SOCIAL SECURITY           | \$5,490            | \$10,099           | \$10,099           | \$10,099           | \$9,058            | \$9,058            |
| BR013458                       | 84000 | WORKERS' COMP             | \$2,085            | \$3,720            | \$3,720            | \$3,720            | \$3,144            | \$3,144            |
| BR013458                       | 84500 | GROUP LIFE INS            | \$148              | \$276              | \$276              | \$276              | \$208              | \$208              |
| BR013458                       | 86000 | HOSPITAL & MEDICAL INS    | \$24,171           | \$48,904           | \$48,904           | \$48,904           | \$13,182           | \$13,182           |
| BR013458                       | 86500 | DENTAL INS                | \$1,091            | \$2,065            | \$2,065            | \$2,065            | \$1,573            | \$1,573            |
| BR013458                       | 89000 | VISION INS                | \$334              | \$687              | \$687              | \$687              | \$542              | \$542              |
| <b>CENTRAL STOCKROOM (BS)</b>  |       |                           | <b>(\$124,393)</b> | <b>(\$159,150)</b> | <b>(\$159,150)</b> | <b>(\$169,050)</b> | <b>(\$205,130)</b> | <b>(\$205,130)</b> |
| <b>CENTRAL STOCKROOM (BS0)</b> |       |                           | <b>(\$124,393)</b> | <b>(\$159,150)</b> | <b>(\$159,150)</b> | <b>(\$169,050)</b> | <b>(\$205,130)</b> | <b>(\$205,130)</b> |
| <b>CONTRACTUAL (4)</b>         |       |                           | <b>\$64,438</b>    | <b>\$79,650</b>    | <b>\$79,650</b>    | <b>\$57,750</b>    | <b>\$64,670</b>    | <b>\$64,670</b>    |
| BS016604                       | 42000 | STOCK OFFICE SUPPLIES     | \$63,642           | \$79,000           | \$79,000           | \$57,100           | \$64,000           | \$64,000           |
| BS016604                       | 42004 | STOCK COMPUTER SOFTWARE   | \$797              | \$650              | \$650              | \$650              | \$670              | \$670              |
| <b>REVENUE (5)</b>             |       |                           | <b>(\$188,832)</b> | <b>(\$238,800)</b> | <b>(\$238,800)</b> | <b>(\$226,800)</b> | <b>(\$269,800)</b> | <b>(\$269,800)</b> |
| BS012895                       | 55000 | CENTRAL STOCKROOM REIMB   | (\$47,266)         | (\$52,000)         | (\$52,000)         | (\$50,000)         | (\$52,000)         | (\$52,000)         |
| BS022385                       | 55000 | STOCK SUPP OTHER GOVT     | (\$4,063)          | (\$6,800)          | (\$6,800)          | (\$6,800)          | (\$6,800)          | (\$6,800)          |
| BS027705                       | 55000 | STOCK REBATES & RECYCLING | (\$137,503)        | (\$180,000)        | (\$180,000)        | (\$170,000)        | (\$211,000)        | (\$211,000)        |

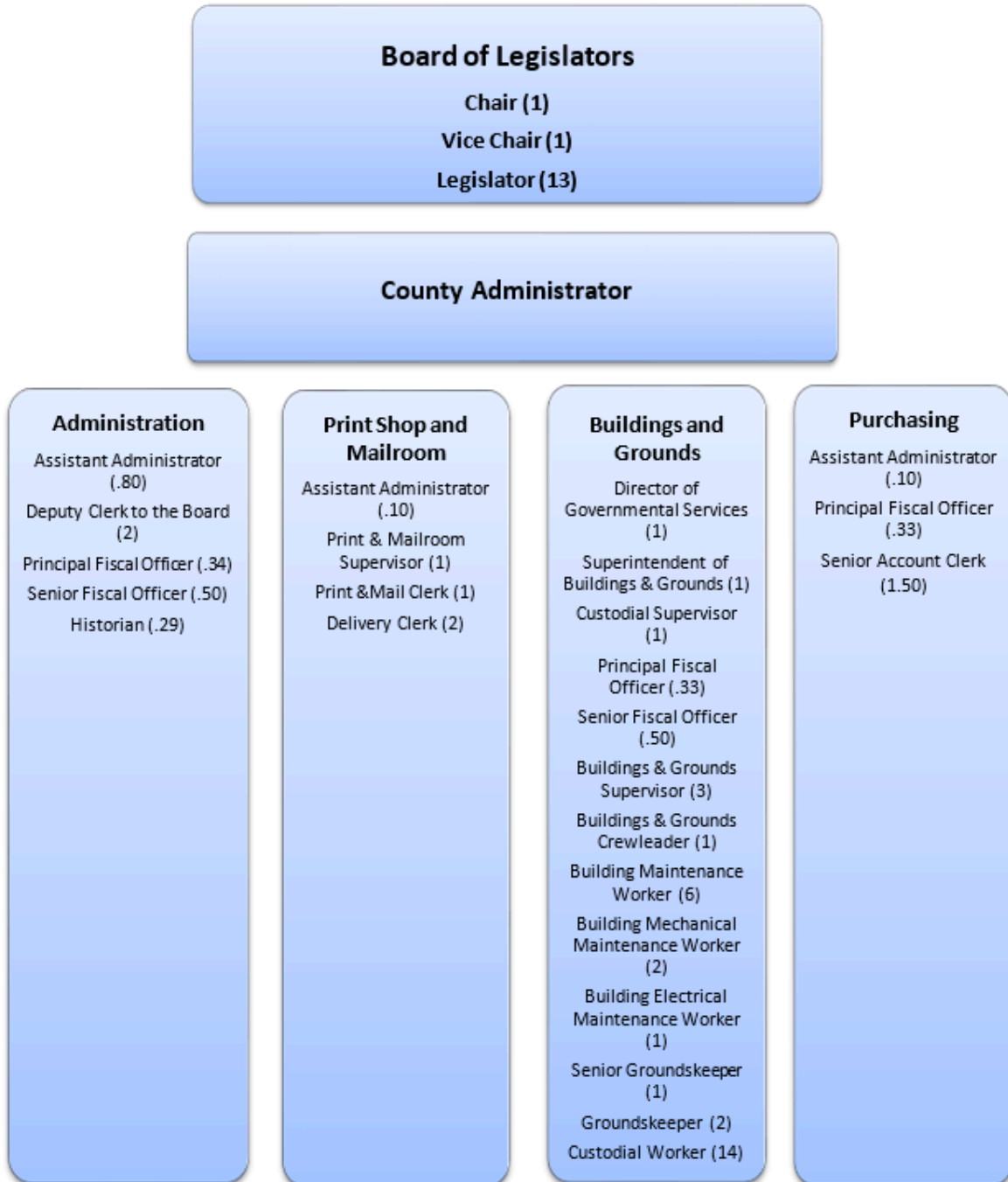


## Payroll Detail

|                             | Positions | Full Time Equivalent<br>(FTE) | Adopted 2026       |
|-----------------------------|-----------|-------------------------------|--------------------|
| <b>COUNTY ADMINISTRATOR</b> | <b>73</b> | <b>59.79</b>                  | <b>\$2,795,333</b> |
| <b>BA013201</b>             | <b>3</b>  | <b>0.99</b>                   | <b>\$83,828</b>    |
| COUNTY ADMINISTRATOR        | 1         | 0.15                          | \$27,350           |
| PRIN FISCAL OFFICER         | 1         | 0.34                          | \$21,492           |
| SENIOR FISCAL OFFICER       | 1         | 0.5                           | \$34,986           |
| <b>BG016201</b>             | <b>35</b> | <b>32.98</b>                  | <b>\$1,789,967</b> |
| COUNTY ADMINISTRATOR        | 1         | 0.15                          | \$27,350           |
| DIR GOVT SERVICES           | 1         | 1                             | \$112,158          |
| SUPERINTENDENT B&G          | 1         | 1                             | \$75,693           |
| SENIOR FISCAL OFFICER       | 1         | 0.5                           | \$34,986           |
| B&G SUPERVISOR              | 3         | 3                             | \$207,050          |
| PRIN FISCAL OFFICER         | 1         | 0.33                          | \$20,860           |
| BUILD MECH MAINT WKR        | 1         | 1                             | \$63,211           |
| BUILD&GRND CREWLEAD         | 1         | 1                             | \$59,600           |
| BUILD/MAINT WORKER          | 6         | 6                             | \$337,766          |
| BLD ELECT MNT WKR           | 1         | 1                             | \$52,166           |
| CUSTODIAL SUPERVISOR        | 1         | 1                             | \$48,489           |
| GROUNDSKEEPER               | 2         | 2                             | \$94,828           |
| SENIOR GROUNDSKEEPER        | 1         | 1                             | \$46,701           |
| CUSTODIAL WORKER            | 14        | 14                            | \$609,109          |
| <b>BGJ16201</b>             | <b>1</b>  | <b>1</b>                      | <b>\$68,539</b>    |
| BUILD MECH MAINT WKR        | 1         | 1                             | \$68,539           |
| <b>BL010101</b>             | <b>15</b> | <b>15</b>                     | <b>\$187,000</b>   |
| CHAIR OF BOARD              | 1         | 1                             | \$17,000           |
| VICE CHAIR OF BOARD         | 1         | 1                             | \$14,000           |
| LEGISLATOR                  | 13        | 13                            | \$156,000          |
| <b>BM016701</b>             | <b>5</b>  | <b>2.5</b>                    | <b>\$125,911</b>   |
| COUNTY ADMINISTRATOR        | 1         | 0.05                          | \$9,117            |
| ASSIST TO ADMINISTRA        | 1         | 0.05                          | \$5,178            |
| PRINT & MAIL SUPVR          | 1         | 0.4                           | \$24,795           |
| DELIVERY CLERK              | 2         | 2                             | \$86,821           |
| <b>BO010401</b>             | <b>5</b>  | <b>3.59</b>                   | <b>\$319,725</b>   |
| COUNTY ADMINISTRATOR        | 1         | 0.5                           | \$91,165           |
| ASSIST TO ADMINISTRA        | 1         | 0.8                           | \$82,844           |
| DEPUTY CLK BOARD LEG        | 2         | 2                             | \$135,716          |
| COUNTY HISTORIAN            | 1         | 0.29                          | \$10,000           |
| <b>BP016701</b>             | <b>4</b>  | <b>1.7</b>                    | <b>\$99,079</b>    |
| COUNTY ADMINISTRATOR        | 1         | 0.05                          | \$9,117            |
| ASSIST TO ADMINISTRA        | 1         | 0.05                          | \$5,178            |
| PRINT & MAIL SUPVR          | 1         | 0.6                           | \$37,193           |
| PRINT AND MAIL CLERK        | 1         | 1                             | \$47,591           |
| <b>BR013451</b>             | <b>5</b>  | <b>2.03</b>                   | <b>\$121,284</b>   |
| COUNTY ADMINISTRATOR        | 1         | 0.1                           | \$18,233           |
| ASSIST TO ADMINISTRA        | 1         | 0.1                           | \$10,355           |
| PRIN FISCAL OFFICER         | 1         | 0.33                          | \$20,860           |
| SR ACCT CLERK               | 2         | 1.5                           | \$71,836           |



# Departmental Structure





# County Attorney



Stephen Button  
County Attorney

## Description of Services



The St. Lawrence County Attorney serves as legal advisor to the Board of Legislators, County Administrator, and every officer whose compensation is paid from County funds involving an official act of a civil nature.

As a part of the functions assigned to the Office of the County Attorney under New York State law, the County Attorney must prosecute and defend all civil actions by or against the County, the Board and any other officer whose compensation is paid from County funds for any official act. In addition, the County Attorney carries out other functions as assigned by law, which include:

- Providing legal assistance and representation for Workers' Compensation and/or any health-related issues that become litigation.
- Acting as the Plan Administrator for the St. Lawrence County Workers' Compensation Self Insurance Fund.
- Acting as legal advisor to all County Departments
- Acting as chief prosecutor of all Persons In Need of Supervision (PINS) and Juvenile Delinquency petitions.
- Acting as legal counsel for the enforcement of Uniform Interstate Family Support Act (UIFSA) cases.
- Acting as chief tax enforcement legal officer.
- Serving as chief freedom of information law officer for some County departments.

## Programs

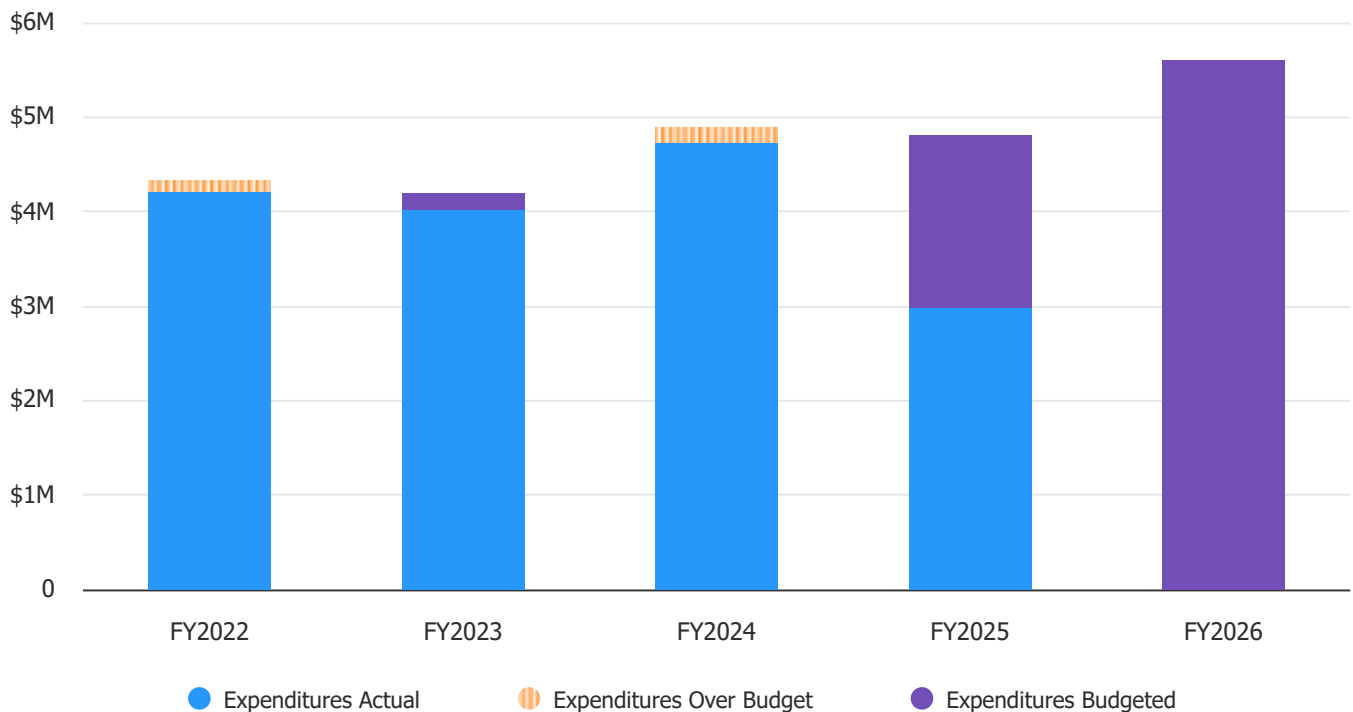
- Legal Services to Legislators and County Departments (LI)
- Workers Compensation Administration (LI)
- Staff to the Board of Ethics (L2)
- Risk Management (L3)
- Liability & Casualty Fund Management (LR)
- Social Services Legal (DAA)

## Program Mandates

- County Law, Article 11 §§ 400, 500 and 501
- Workers Compensation Law, Article 5 § 64
- Board of Ethics per NY General Municipal Law § 808
- Liability and Casualty Reserve
- Family Court Act § 254
- Real Property Tax Law § 972
- Mental Hygiene Law §9.60
- Social Services Law § 66
- Family Court Act § 535 (c)

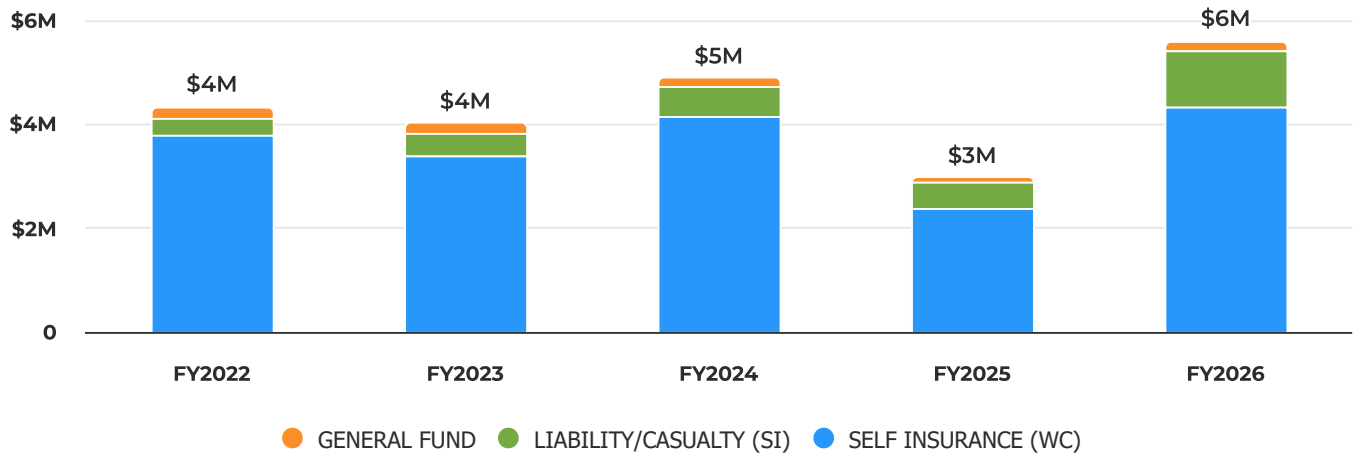
## Appropriation Summary

### Historical Appropriations Across Department

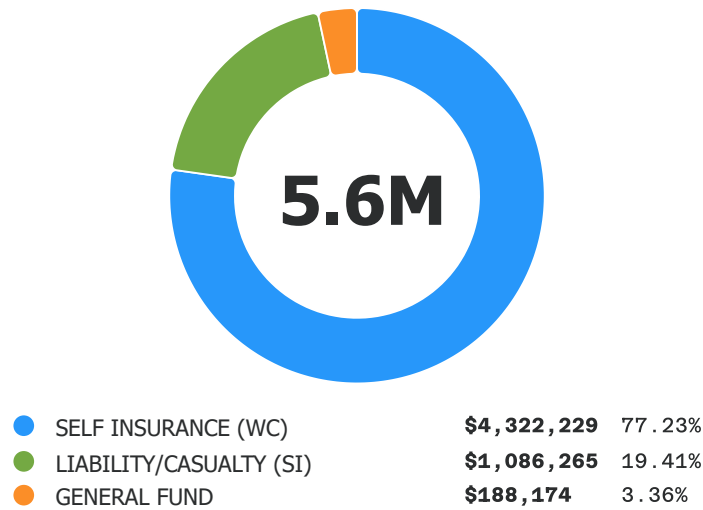


# Appropriations by Fund

## Historical Appropriations by Fund



## 2026 Appropriations by Fund



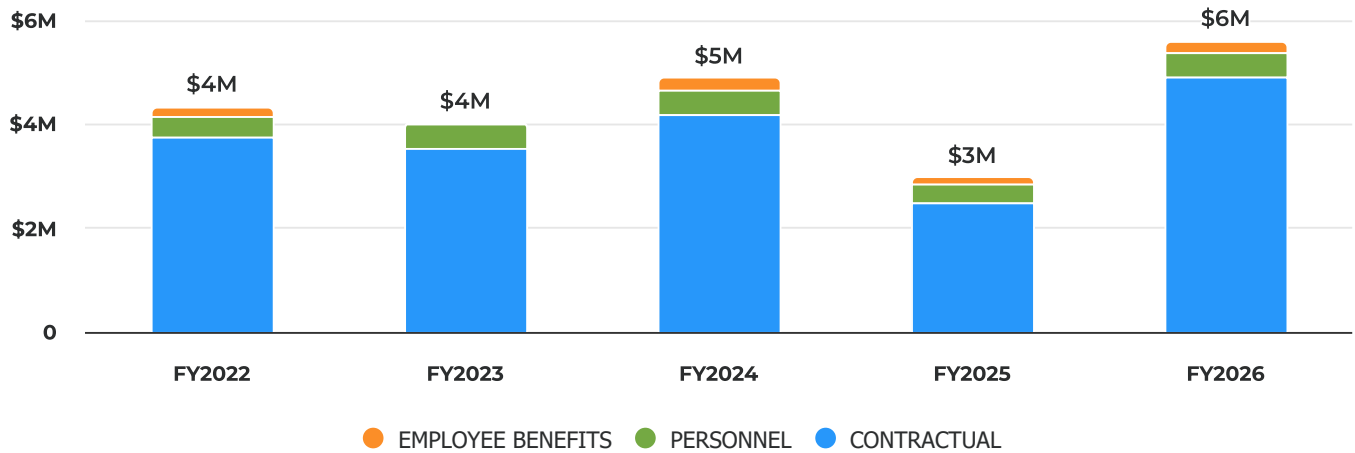
## Appropriations by Fund

| Category                  | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|-----------------------|-----------------------|--------------------------------------------------------------|
| GENERAL FUND              | \$140,443.00          | \$188,173.60          | 33.99%                                                       |
| SELF INSURANCE (WC)       | \$3,916,037.00        | \$4,322,229.00        | 10.37%                                                       |
| LIABILITY/CASUALTY (SI)   | \$751,418.00          | \$1,086,265.00        | 44.56%                                                       |
| <b>Total Expenditures</b> | <b>\$4,807,898.00</b> | <b>\$5,596,667.60</b> | <b>16.41%</b>                                                |

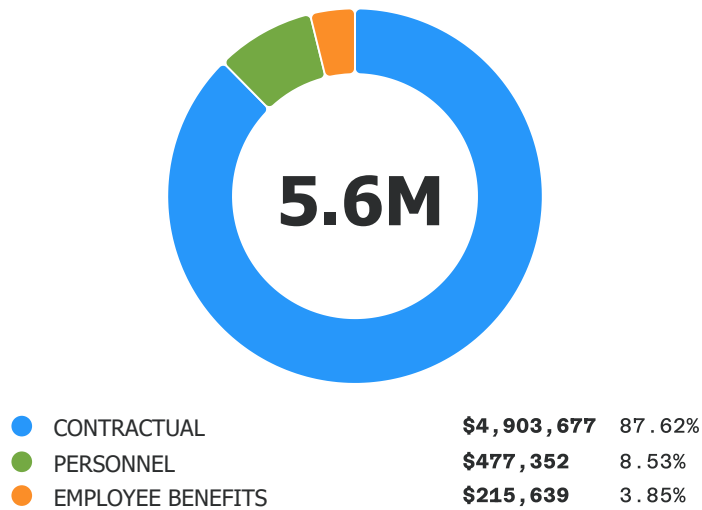


# Appropriations by Category

## Historical Appropriations by Category



## 2026 Appropriations by Category



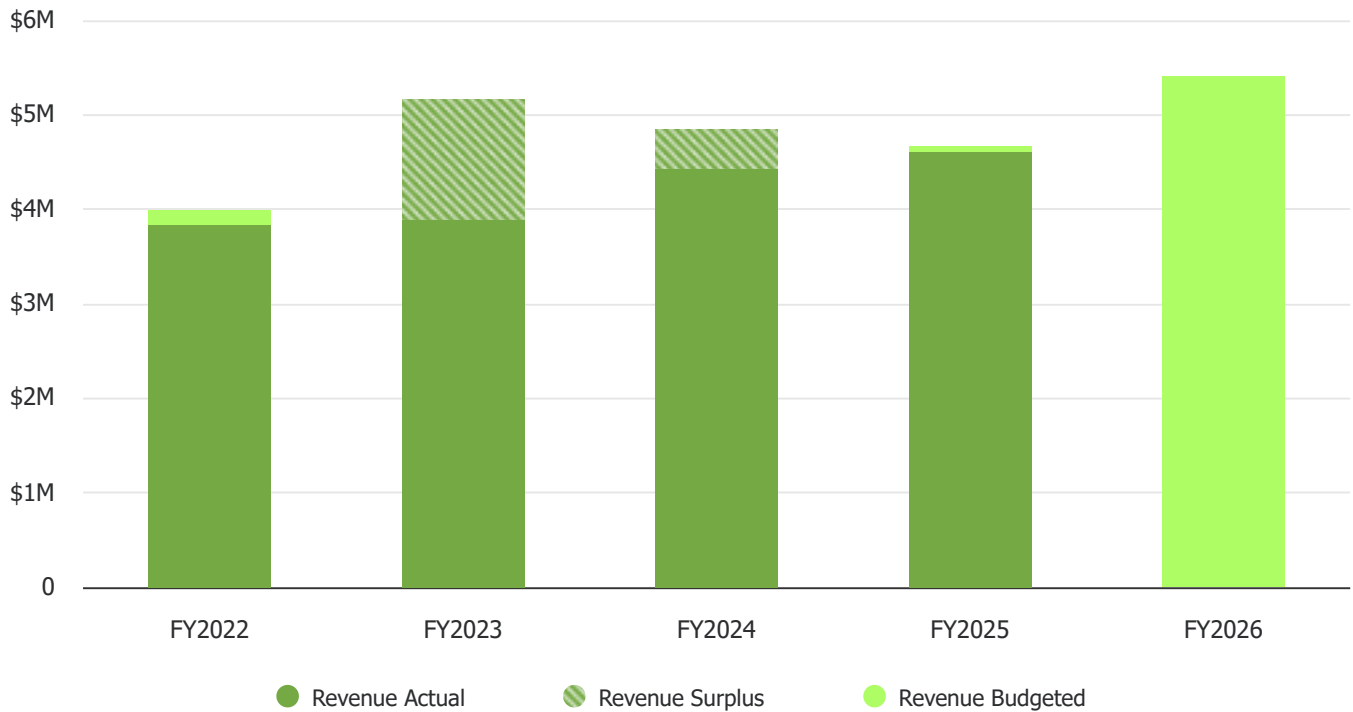
## Appropriations by Category

| Category                  | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|-----------------------|-----------------------|--------------------------------------------------------------|
| PERSONNEL                 | \$402,235.00          | \$477,352.00          | 18.67%                                                       |
| CONTRACTUAL               | \$4,224,887.00        | \$4,903,676.60        | 16.07%                                                       |
| EMPLOYEE BENEFITS         | \$180,776.00          | \$215,639.00          | 19.29%                                                       |
| <b>Total Expenditures</b> | <b>\$4,807,898.00</b> | <b>\$5,596,667.60</b> | <b>16.41%</b>                                                |



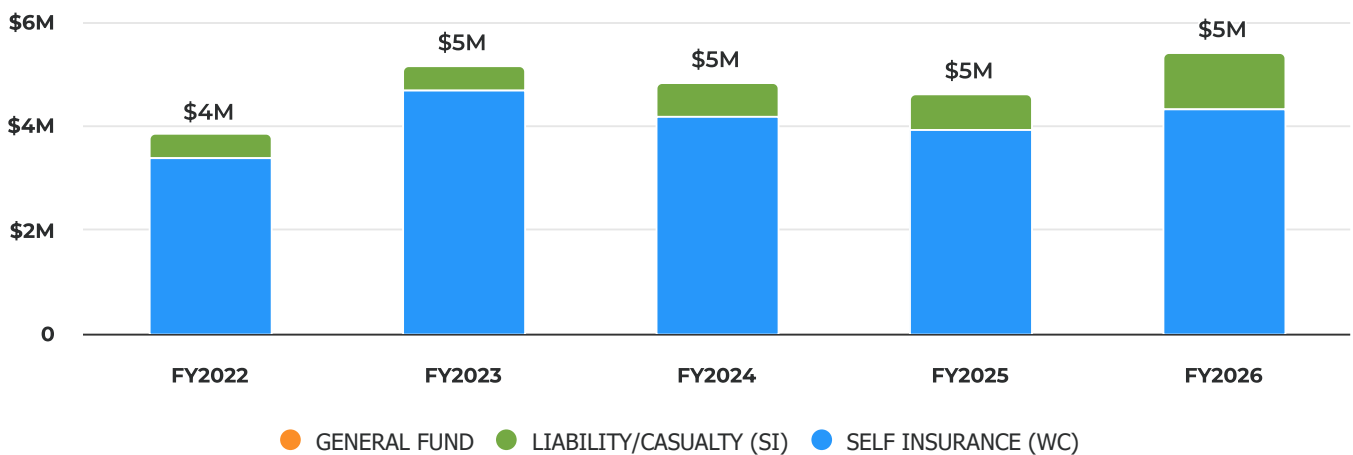
## Revenue Summary

### Historical Revenue Across Department

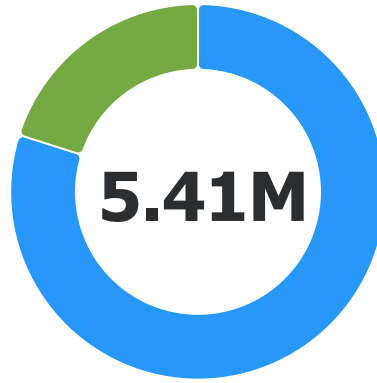


## Revenue by Fund

### Historical Revenue by Fund



### FY26 Revenue by Fund



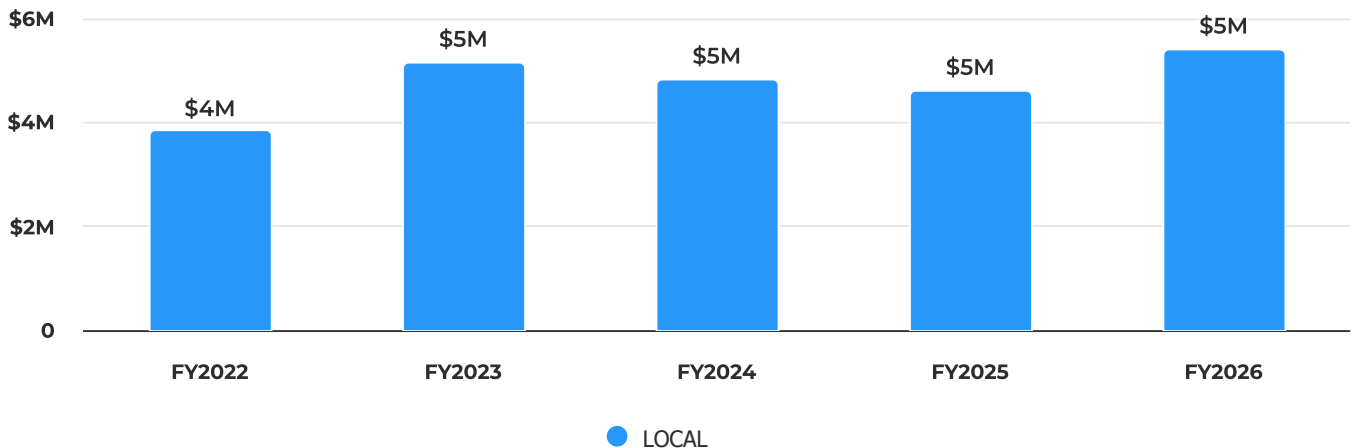
|                         |             |        |
|-------------------------|-------------|--------|
| SELF INSURANCE (WC)     | \$4,322,229 | 79.91% |
| LIABILITY/CASUALTY (SI) | \$1,086,265 | 20.08% |
| GENERAL FUND            | \$50        | 0.00%  |

### Revenues by Fund

| Category                | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|-------------------------|-----------------------|-----------------------|--------------------------------------------------------------|
| GENERAL FUND            | \$50.00               | \$50.00               | -                                                            |
| SELF INSURANCE (WC)     | \$3,916,037.00        | \$4,322,229.00        | 10.37%                                                       |
| LIABILITY/CASUALTY (SI) | \$751,418.00          | \$1,086,265.00        | 44.56%                                                       |
| <b>Total Revenues</b>   | <b>\$4,667,505.00</b> | <b>\$5,408,544.00</b> | <b>15.88%</b>                                                |

### Revenue by Revenue Source

#### Historical Revenue by Revenue Source



## Revenue by Revenue Source

| Category              | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|-----------------------|-----------------------|-----------------------|--------------------------------------------------------------|
| LOCAL                 | \$4,667,505.00        | \$5,408,544.00        | 15.88%                                                       |
| <b>Total Revenues</b> | <b>\$4,667,505.00</b> | <b>\$5,408,544.00</b> | <b>15.88%</b>                                                |



# Budget Detail

|                                    |       |                           | 2024 Actual      | 2025 Adopted     | 2025 Modified    | 2025 Projected     | 2026 Tentative   | 2026 Adopted     |
|------------------------------------|-------|---------------------------|------------------|------------------|------------------|--------------------|------------------|------------------|
| <b>COUNTY ATTORNEY (130)</b>       |       |                           | <b>\$507,861</b> | <b>\$140,393</b> | <b>\$265,393</b> | <b>(\$292,402)</b> | <b>\$188,124</b> | <b>\$188,124</b> |
| <b>COUNTY ATTORNEY (L1)</b>        |       |                           | <b>\$190,597</b> | <b>\$139,143</b> | <b>\$139,143</b> | <b>\$171,726</b>   | <b>\$136,153</b> | <b>\$136,153</b> |
| <b>COUNTY ATTORNEY (L10)</b>       |       |                           | <b>\$190,597</b> | <b>\$139,143</b> | <b>\$139,143</b> | <b>\$171,726</b>   | <b>\$136,153</b> | <b>\$136,153</b> |
| <b>PERSONNEL (1)</b>               |       |                           | <b>\$99,945</b>  | <b>\$53,185</b>  | <b>\$53,185</b>  | <b>\$92,482</b>    | <b>\$55,509</b>  | <b>\$55,509</b>  |
| L1014201                           | 10200 | L RETROACTIVE PAYROLL     | \$0              | \$0              | \$0              | \$78               | \$0              | \$0              |
| L1014201                           | 12000 | L SUPER/ADMIN             | \$17,034         | \$16,914         | \$16,914         | \$17,405           | \$17,944         | \$17,944         |
| L1014201                           | 14000 | L CLERICAL                | \$69,360         | \$33,701         | \$33,701         | \$35,427           | \$36,995         | \$36,995         |
| L1014201                           | 19501 | L LONGEVITY PMTS          | \$541            | \$570            | \$570            | \$4,572            | \$570            | \$570            |
| L1014201                           | 19510 | L VACATION BUY BACK       | \$13,010         | \$0              | \$0              | \$35,000           | \$0              | \$0              |
| L1014201                           | 19513 | L COMP TIME PAY OUT       | \$0              | \$2,000          | \$2,000          | \$0                | \$0              | \$0              |
| <b>CONTRACTUAL (4)</b>             |       |                           | <b>\$46,305</b>  | <b>\$64,864</b>  | <b>\$64,864</b>  | <b>\$58,150</b>    | <b>\$57,647</b>  | <b>\$57,647</b>  |
| L1014204                           | 40800 | BLDG & PROPERTY MAINT     | \$13,797         | \$13,797         | \$13,797         | \$13,797           | \$13,797         | \$13,797         |
| L1014204                           | 41102 | L EDUC WORKSHOPS          | \$830            | \$3,000          | \$3,000          | \$3,000            | \$3,000          | \$3,000          |
| L1014204                           | 41401 | L LIAB & OTHER INSUR      | \$10,087         | \$2,844          | \$2,844          | \$2,844            | \$2,383          | \$2,383          |
| L1014204                           | 41901 | L CENTRAL PRINTING        | \$426            | \$700            | \$700            | \$400              | \$700            | \$700            |
| L1014204                           | 42000 | L OFFICE SUPPLIES         | \$561            | \$1,200          | \$1,200          | \$1,200            | \$1,200          | \$1,200          |
| L1014204                           | 42004 | L COMPUTER SOFTWARE       | \$0              | \$1,000          | \$1,000          | \$400              | \$400            | \$400            |
| L1014204                           | 42101 | L I/D COPYING EQUIPMENT   | \$356            | \$750            | \$750            | \$750              | \$263            | \$263            |
| L1014204                           | 42303 | L I/D PHONE CHARGES       | \$1,273          | \$1,273          | \$1,273          | \$1,273            | \$1,554          | \$1,554          |
| L1014204                           | 42402 | L I/D POSTAGE             | \$965            | \$800            | \$800            | \$836              | \$700            | \$700            |
| L1014204                           | 42600 | L BOOKS & PERIODICALS     | \$11,653         | \$14,000         | \$14,000         | \$14,000           | \$15,000         | \$15,000         |
| L1014204                           | 42700 | L MEMBERSHIPS & DUES      | \$619            | \$1,800          | \$1,800          | \$1,800            | \$1,500          | \$1,500          |
| L1014204                           | 43001 | L WITNESS FEES            | \$170            | \$1,000          | \$1,000          | \$350              | \$500            | \$500            |
| L1014204                           | 43002 | L LEGAL FEES              | \$465            | \$5,000          | \$5,000          | \$3,500            | \$3,000          | \$3,000          |
| L1014204                           | 43005 | L ADVERTISING FEES & EXP  | \$0              | \$1,200          | \$1,200          | \$0                | \$0              | \$0              |
| L1014204                           | 43007 | L OTHER FEES & SERVICES   | \$3,848          | \$10,000         | \$10,000         | \$10,000           | \$10,000         | \$10,000         |
| L1014204                           | 44000 | L I/D AUTO EXPENSES       | \$48             | \$750            | \$750            | \$350              | \$500            | \$500            |
| L1014204                           | 44100 | L I/D FUEL CHARGES        | \$152            | \$500            | \$500            | \$400              | \$400            | \$400            |
| L1014204                           | 44300 | L MILEAGE REIM            | \$169            | \$250            | \$250            | \$250              | \$250            | \$250            |
| L1014204                           | 44500 | L OTHER TRAVEL            | \$886            | \$5,000          | \$5,000          | \$3,000            | \$2,500          | \$2,500          |
| <b>REVENUE (5)</b>                 |       |                           | <b>(\$10)</b>    | <b>(\$50)</b>    | <b>(\$50)</b>    | <b>(\$50)</b>      | <b>(\$50)</b>    | <b>(\$50)</b>    |
| L1012655                           | 550FO | L ATTY FEES FOIL REQUESTS | (\$10)           | (\$50)           | (\$50)           | (\$50)             | (\$50)           | (\$50)           |
| <b>EMPLOYEE BENEFITS (8)</b>       |       |                           | <b>\$44,357</b>  | <b>\$21,144</b>  | <b>\$21,144</b>  | <b>\$21,144</b>    | <b>\$23,047</b>  | <b>\$23,047</b>  |
| L1014208                           | 81000 | RETIREMENT                | \$12,557         | \$6,990          | \$6,990          | \$6,990            | \$8,332          | \$8,332          |
| L1014208                           | 83000 | SOCIAL SECURITY           | \$7,137          | \$3,811          | \$3,811          | \$3,811            | \$4,135          | \$4,135          |
| L1014208                           | 84000 | WORKERS' COMP             | \$2,760          | \$1,346          | \$1,346          | \$1,346            | \$1,433          | \$1,433          |
| L1014208                           | 84500 | GROUP LIFE INSUR          | \$122            | \$62             | \$62             | \$62               | \$62             | \$62             |
| L1014208                           | 86000 | HOSPITAL & MEDICAL INSUR  | \$20,565         | \$8,305          | \$8,305          | \$8,305            | \$8,452          | \$8,452          |
| L1014208                           | 86500 | DENTAL INSUR              | \$897            | \$461            | \$461            | \$461              | \$465            | \$465            |
| L1014208                           | 89000 | VISION INSUR              | \$320            | \$169            | \$169            | \$169              | \$168            | \$168            |
| <b>ETHICS (L2)</b>                 |       |                           | <b>\$0</b>       | <b>\$1,250</b>   | <b>\$1,250</b>   | <b>\$1,250</b>     | <b>\$1,250</b>   | <b>\$1,250</b>   |
| <b>ETHICS (L20)</b>                |       |                           | <b>\$0</b>       | <b>\$1,250</b>   | <b>\$1,250</b>   | <b>\$1,250</b>     | <b>\$1,250</b>   | <b>\$1,250</b>   |
| <b>CONTRACTUAL (4)</b>             |       |                           | <b>\$0</b>       | <b>\$1,250</b>   | <b>\$1,250</b>   | <b>\$1,250</b>     | <b>\$1,250</b>   | <b>\$1,250</b>   |
| L2014204                           | 41102 | L EDUC WORKSHOPS          | \$0              | \$500            | \$500            | \$500              | \$500            | \$500            |
| L2014204                           | 43007 | L OTHER FEES & SERVICES   | \$0              | \$300            | \$300            | \$300              | \$300            | \$300            |
| L2014204                           | 44300 | L MILEAGE REIM            | \$0              | \$200            | \$200            | \$200              | \$200            | \$200            |
| L2014204                           | 44500 | L OTHER TRAVEL            | \$0              | \$250            | \$250            | \$250              | \$250            | \$250            |
| <b>HEALTH CARE COMPLIANCE (L3)</b> |       |                           | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$13,894</b>    | <b>\$50,721</b>  | <b>\$50,721</b>  |
| <b>PERSONNEL (L30)</b>             |       |                           | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$13,894</b>    | <b>\$50,721</b>  | <b>\$50,721</b>  |
| <b>PERSONNEL (1)</b>               |       |                           | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$13,894</b>    | <b>\$30,102</b>  | <b>\$30,102</b>  |
| L3014201                           | 12000 | COMPL SUPER/ADMIN         | \$0              | \$0              | \$0              | \$13,894           | \$29,602         | \$29,602         |
| L3014201                           | 19501 | COMPL LONGEVITY PMTS      | \$0              | \$0              | \$0              | \$0                | \$500            | \$500            |
| <b>CONTRACTUAL (4)</b>             |       |                           | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>         | <b>\$5,493</b>   | <b>\$5,493</b>   |
| L3014204                           | 41401 | COMPL LIAB & OTHER INSUR  | \$0              | \$0              | \$0              | \$0                | \$993            | \$993            |
| L3014204                           | 42004 | COMPL COMPUTER SOFTWARE   | \$0              | \$0              | \$0              | \$0                | \$4,500          | \$4,500          |
| <b>EMPLOYEE BENEFITS (8)</b>       |       |                           | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>         | <b>\$15,126</b>  | <b>\$15,126</b>  |
| L3014208                           | 81000 | RETIREMENT                | \$0              | \$0              | \$0              | \$0                | \$4,518          | \$4,518          |
| L3014208                           | 83000 | SOCIAL SECURITY           | \$0              | \$0              | \$0              | \$0                | \$2,168          | \$2,168          |
| L3014208                           | 84000 | WORKERS' COMP             | \$0              | \$0              | \$0              | \$0                | \$776            | \$776            |
| L3014208                           | 84500 | GROUP LIFE INSUR          | \$0              | \$0              | \$0              | \$0                | \$26             | \$26             |





|                                          |       |                                | 2024 Actual          | 2025 Adopted         | 2025 Modified        | 2025 Projected       | 2026 Tentative       | 2026 Adopted         |
|------------------------------------------|-------|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| L3014208                                 | 86000 | HOSPITAL & MEDICAL INSUR       | \$0                  | \$0                  | \$0                  | \$0                  | \$7,389              | \$7,389              |
| L3014208                                 | 86500 | DENTAL INSUR                   | \$0                  | \$0                  | \$0                  | \$0                  | \$194                | \$194                |
| L3014208                                 | 89000 | VISION INSUR                   | \$0                  | \$0                  | \$0                  | \$0                  | \$55                 | \$55                 |
| <b>SELF INSUR (WORKERS COMP) (LI)</b>    |       |                                | <b>\$410,306</b>     | <b>\$0</b>           | <b>\$0</b>           | <b>(\$479,273)</b>   | <b>\$0</b>           | <b>\$0</b>           |
| <b>SELF INSUR (LI0)</b>                  |       |                                | <b>\$266,168</b>     | <b>(\$165,000)</b>   | <b>(\$165,000)</b>   | <b>(\$644,273)</b>   | <b>(\$165,000)</b>   | <b>(\$165,000)</b>   |
| <b>PERSONNEL (1)</b>                     |       |                                | <b>\$182,664</b>     | <b>\$141,674</b>     | <b>\$141,674</b>     | <b>\$193,094</b>     | <b>\$183,357</b>     | <b>\$183,357</b>     |
| LI017101                                 | 10200 | SI RETROACTIVE PAYROLL         | \$0                  | \$0                  | \$0                  | \$195                | \$0                  | \$0                  |
| LI017101                                 | 12000 | SI SUPER/ADMIN                 | \$118,443            | \$117,635            | \$117,635            | \$122,799            | \$115,903            | \$115,903            |
| LI017101                                 | 14000 | SI CLERICAL                    | \$58,109             | \$23,289             | \$23,289             | \$62,275             | \$64,154             | \$64,154             |
| LI017101                                 | 19501 | SI LONGEVITY PMTS              | \$2,033              | \$750                | \$750                | \$6,733              | \$3,300              | \$3,300              |
| LI017101                                 | 19510 | SI VACATION BUY BACK           | \$4,080              | \$0                  | \$0                  | \$1,091              | \$0                  | \$0                  |
| <b>CONTRACTUAL (4)</b>                   |       |                                | <b>\$3,698,147</b>   | <b>\$3,544,405</b>   | <b>\$3,544,405</b>   | <b>\$3,478,977</b>   | <b>\$3,890,252</b>   | <b>\$3,890,252</b>   |
| LI017104                                 | 40302 | SI WORKMANS COMP BOARD         | \$162,947            | \$200,000            | \$200,000            | \$165,000            | \$200,000            | \$200,000            |
| LI017104                                 | 40800 | SI MAINTENANCE BLDG            | \$17,005             | \$17,500             | \$17,500             | \$17,500             | \$17,500             | \$17,500             |
| LI017104                                 | 41101 | SI COUNTY WIDE TRAIN PROG      | \$3,170              | \$3,000              | \$3,000              | \$3,500              | \$5,000              | \$5,000              |
| LI017104                                 | 41102 | SI EDUC WORKSHOPS              | \$175                | \$8,500              | \$8,500              | \$7,000              | \$11,100             | \$11,100             |
| LI017104                                 | 41401 | SI LIAB & OTHER INSUR          | \$0                  | \$6,163              | \$6,163              | \$6,163              | \$7,348              | \$7,348              |
| LI017104                                 | 414SL | SI SELF-LIAB OTHER INS         | \$0                  | \$40,000             | \$40,000             | \$21,000             | \$25,000             | \$25,000             |
| LI017104                                 | 42000 | SI OFFICE SUPPLIES             | \$555                | \$1,500              | \$1,500              | \$1,500              | \$1,500              | \$1,500              |
| LI017104                                 | 42004 | SI COMPUTER SOFTWARE           | \$0                  | \$250                | \$250                | \$175                | \$175                | \$175                |
| LI017104                                 | 42101 | SI I/D COPYING EQUIPMENT       | \$356                | \$603                | \$603                | \$450                | \$206                | \$206                |
| LI017104                                 | 42303 | SI I/D PHONE CHARGES           | \$239                | \$239                | \$239                | \$239                | \$291                | \$291                |
| LI017104                                 | 42402 | SI I/D POSTAGE                 | \$316                | \$300                | \$300                | \$300                | \$300                | \$300                |
| LI017104                                 | 42600 | SI BOOKS & PERIODICALS         | \$921                | \$2,300              | \$2,300              | \$2,300              | \$4,000              | \$4,000              |
| LI017104                                 | 42700 | SI MEMBERSHIPS & DUES          | \$1,324              | \$3,250              | \$3,250              | \$2,000              | \$1,500              | \$1,500              |
| LI017104                                 | 43004 | SI MEDICAL FEES                | \$23,946             | \$25,000             | \$25,000             | \$25,000             | \$25,000             | \$25,000             |
| LI017104                                 | 43007 | SI OTHER FEES & SVCS           | \$43,339             | \$50,000             | \$50,000             | \$45,000             | \$50,000             | \$50,000             |
| LI017104                                 | 44000 | SI I/D AUTO EXPENSES           | \$96                 | \$750                | \$750                | \$450                | \$750                | \$750                |
| LI017104                                 | 44100 | SI I/D FUEL CHARGES            | \$358                | \$800                | \$800                | \$650                | \$800                | \$800                |
| LI017104                                 | 44300 | SI MILEAGE REIM                | \$693                | \$750                | \$750                | \$750                | \$1,000              | \$1,000              |
| LI017104                                 | 44500 | SI OTHER TRAVEL REIM           | \$3,319              | \$8,500              | \$8,500              | \$5,000              | \$8,500              | \$8,500              |
| LI017104                                 | 46000 | SI GEORGE BRIGGS TRNG CTR      | \$35,000             | \$35,000             | \$35,000             | \$35,000             | \$35,000             | \$35,000             |
| LI017204                                 | 40301 | SI WORKERS COMP BENEFITS       | \$3,404,389          | \$3,140,000          | \$3,140,000          | \$3,140,000          | \$3,350,000          | \$3,350,000          |
| LI019904                                 | 49700 | SELF INS CONTINGENCY ACCT      | \$0                  | \$0                  | \$0                  | \$0                  | \$145,282            | \$145,282            |
| <b>REVENUE (5)</b>                       |       |                                | <b>(\$3,732,857)</b> | <b>(\$3,916,037)</b> | <b>(\$3,916,037)</b> | <b>(\$4,381,302)</b> | <b>(\$4,322,229)</b> | <b>(\$4,322,229)</b> |
| LI022225                                 | 55000 | SI PARTIC ASSESSMENTS          | (\$3,043,430)        | (\$3,600,000)        | (\$3,600,000)        | (\$3,600,000)        | (\$3,650,000)        | (\$3,650,000)        |
| LI024015                                 | 55000 | SI INTEREST & EARNINGS         | (\$4,350)            | (\$6,000)            | (\$6,000)            | (\$600)              | \$0                  | \$0                  |
| LI024015                                 | 55001 | SI INVESTMENT EARNINGS         | (\$240,195)          | \$0                  | \$0                  | (\$387,718)          | (\$310,174)          | (\$310,174)          |
| LI024015                                 | 55001 | CD CERT OF DEPOSIT EARNINGS    | (\$121,721)          | (\$28,837)           | (\$28,837)           | (\$44,275)           | (\$39,355)           | (\$39,355)           |
| LI024015                                 | 55001 | MM SI MM INTEREST EARNED       | (\$147)              | (\$1,200)            | (\$1,200)            | (\$68,728)           | (\$61,100)           | (\$61,100)           |
| LI024015                                 | 55001 | NYC SI NYCLASS INVEST EARNINGS | (\$62,707)           | (\$30,000)           | (\$30,000)           | (\$29,981)           | (\$11,600)           | (\$11,600)           |
| LI027015                                 | 55000 | SI PRIOR YEAR REFUNDS          | (\$260,308)          | (\$250,000)          | (\$250,000)          | (\$250,000)          | (\$250,000)          | (\$250,000)          |
| <b>EMPLOYEE BENEFITS (8)</b>             |       |                                | <b>\$118,214</b>     | <b>\$64,958</b>      | <b>\$64,958</b>      | <b>\$64,958</b>      | <b>\$83,620</b>      | <b>\$83,620</b>      |
| LI017108                                 | 80000 | L EMPLOYEE BENEFITS            | \$36,160             | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| LI017108                                 | 81000 | RETIREMENT                     | \$24,191             | \$19,352             | \$19,352             | \$19,352             | \$27,523             | \$27,523             |
| LI017108                                 | 83000 | SOCIAL SECURITY                | \$13,271             | \$10,353             | \$10,353             | \$10,353             | \$13,522             | \$13,522             |
| LI017108                                 | 84000 | WORKERS' COMP                  | \$4,765              | \$3,727              | \$3,727              | \$3,727              | \$4,731              | \$4,731              |
| LI017108                                 | 84500 | GROUP LIFE INSUR               | \$202                | \$135                | \$135                | \$135                | \$191                | \$191                |
| LI017108                                 | 85500 | OPEB EXPENSE                   | (\$450)              | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| LI017108                                 | 86000 | HOSPITAL & MEDICAL INSUR       | \$38,070             | \$30,067             | \$30,067             | \$30,067             | \$35,741             | \$35,741             |
| LI017108                                 | 86500 | DENTAL INSUR                   | \$1,491              | \$999                | \$999                | \$999                | \$1,434              | \$1,434              |
| LI017108                                 | 89000 | VISION INSUR                   | \$515                | \$325                | \$325                | \$325                | \$478                | \$478                |
| <b>THIRD PARTY ADMIN FEES (LI1)</b>      |       |                                | <b>\$144,138</b>     | <b>\$165,000</b>     | <b>\$165,000</b>     | <b>\$165,000</b>     | <b>\$165,000</b>     | <b>\$165,000</b>     |
| <b>CONTRACTUAL (4)</b>                   |       |                                | <b>\$144,138</b>     | <b>\$165,000</b>     | <b>\$165,000</b>     | <b>\$165,000</b>     | <b>\$165,000</b>     | <b>\$165,000</b>     |
| LI117104                                 | 43007 | SI THIRD PARTY ADMIN F         | \$144,138            | \$165,000            | \$165,000            | \$165,000            | \$165,000            | \$165,000            |
| <b>LIAB &amp; CASUALTY RESERVE (LR)</b>  |       |                                | <b>(\$93,042)</b>    | <b>\$0</b>           | <b>\$125,000</b>     | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           |
| <b>LIAB &amp; CASUALTY RESERVE (LR0)</b> |       |                                | <b>(\$93,042)</b>    | <b>\$0</b>           | <b>\$125,000</b>     | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           |
| <b>PERSONNEL (1)</b>                     |       |                                | <b>\$201,506</b>     | <b>\$207,376</b>     | <b>\$207,376</b>     | <b>\$215,638</b>     | <b>\$208,384</b>     | <b>\$208,384</b>     |
| LR019891                                 | 10200 | L RETROACTIVE PAYROLL          | \$0                  | \$0                  | \$0                  | \$234                | \$0                  | \$0                  |
| LR019891                                 | 12000 | L SUPER & ADMINISTR            | \$83,617             | \$83,034             | \$83,034             | \$72,298             | \$71,592             | \$71,592             |



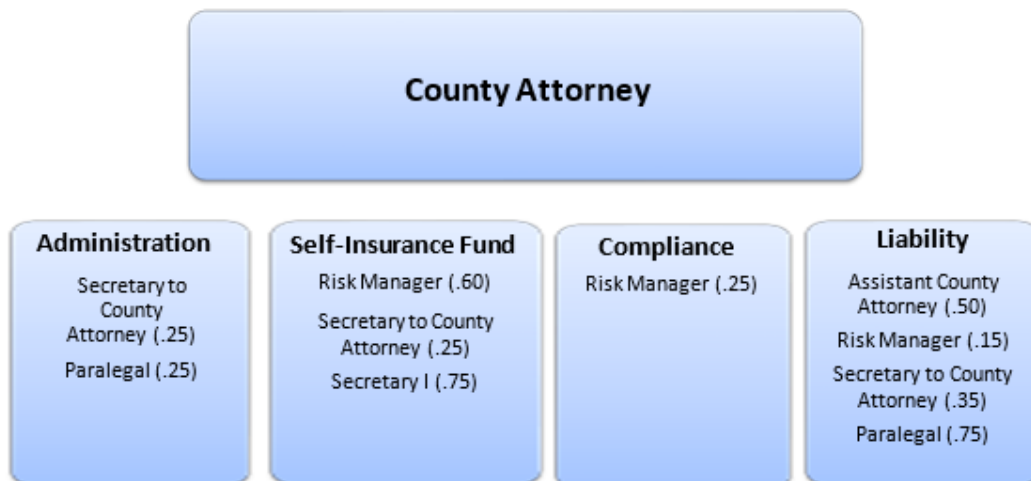
|                              |       |                                  | 2024 Actual        | 2025 Adopted       | 2025 Modified      | 2025 Projected     | 2026 Tentative       | 2026 Adopted         |
|------------------------------|-------|----------------------------------|--------------------|--------------------|--------------------|--------------------|----------------------|----------------------|
| LR019891                     | 13000 | L TECHNICAL                      | \$50,941           | \$50,586           | \$50,586           | \$53,223           | \$55,632             | \$55,632             |
| LR019891                     | 14000 | L CLERICAL                       | \$56,516           | \$72,766           | \$72,766           | \$76,486           | \$79,870             | \$79,870             |
| LR019891                     | 19501 | L LONGEVITY PMTS                 | \$897              | \$990              | \$990              | \$2,994            | \$1,290              | \$1,290              |
| LR019891                     | 19510 | L VACATION BUY BACK              | \$9,536            | \$0                | \$0                | \$10,403           | \$0                  | \$0                  |
| <b>CONTRACTUAL (4)</b>       |       |                                  | <b>\$268,881</b>   | <b>\$449,368</b>   | <b>\$574,368</b>   | <b>\$443,372</b>   | <b>\$784,035</b>     | <b>\$784,035</b>     |
| LR019304                     | 43002 | L LEGAL FEES                     | \$228,880          | \$200,000          | \$325,000          | \$343,437          | \$300,000            | \$300,000            |
| LR019304                     | 43007 | L OTHER FEES                     | \$4,699            | \$30,000           | \$30,000           | \$15,000           | \$30,000             | \$30,000             |
| LR019304                     | 46505 | JUDGEMENTS & CLAIMS PMTS         | \$1,797            | \$137,507          | \$137,507          | \$25,000           | \$50,000             | \$50,000             |
| LR019314                     | 46505 | L PROPERTY LOSS PMTS             | \$14,619           | \$40,000           | \$40,000           | \$20,000           | \$40,000             | \$40,000             |
| LR019894                     | 40800 | L BLDG & PROPERTY MAINT          | \$7,700            | \$7,700            | \$7,700            | \$7,700            | \$7,700              | \$7,700              |
| LR019894                     | 41102 | L EDUC WORKSHOPS                 | \$3,425            | \$8,000            | \$8,000            | \$8,000            | \$8,000              | \$8,000              |
| LR019894                     | 41401 | L LIABILITY & OTHER INS          | \$0                | \$10,430           | \$10,430           | \$10,430           | \$8,142              | \$8,142              |
| LR019894                     | 42004 | LIAB COMPUTER SOFTWARE           | \$4,552            | \$5,000            | \$5,000            | \$4,780            | \$0                  | \$0                  |
| LR019894                     | 42101 | LIAB I/D COPYING EQUIP           | \$0                | \$381              | \$381              | \$0                | \$264                | \$264                |
| LR019894                     | 42402 | LIAB I/D POSTAGE                 | \$0                | \$350              | \$350              | \$200              | \$350                | \$350                |
| LR019894                     | 42700 | L MEMBERSHIPS & DUES             | \$0                | \$0                | \$0                | \$325              | \$1,000              | \$1,000              |
| LR019894                     | 44500 | LIAB OTHER TRAVEL REIMB          | \$3,208            | \$10,000           | \$10,000           | \$8,500            | \$16,600             | \$16,600             |
| LR019904                     | 49700 | LIAB/CAS CONTINGENCY ACCT        | \$0                | \$0                | \$0                | \$0                | \$321,979            | \$321,979            |
| <b>REVENUE (5)</b>           |       |                                  | <b>(\$651,270)</b> | <b>(\$751,418)</b> | <b>(\$751,418)</b> | <b>(\$753,684)</b> | <b>(\$1,086,265)</b> | <b>(\$1,086,265)</b> |
| LR024015                     | 55000 | LIAB INTEREST & EARNINGS         | (\$2,642)          | (\$3,500)          | (\$3,500)          | (\$434)            | \$0                  | \$0                  |
| LR024015                     | 55001 | LIAB INVESTMNT EARNINGS          | (\$39,098)         | (\$30,000)         | (\$30,000)         | (\$32,070)         | (\$25,656)           | (\$25,656)           |
| LR024015                     | 55001 | CD CERT OF DEPOSIT EARNINGS      | (\$60,860)         | (\$50,000)         | (\$50,000)         | (\$49,635)         | (\$53,519)           | (\$53,519)           |
| LR024015                     | 55001 | MM LIAB MM INTEREST EARNED       | (\$72)             | (\$500)            | (\$500)            | (\$10,712)         | (\$500)              | (\$500)              |
| LR024015                     | 55001 | NYC LIAB NYCLASS INVEST EARNINGS | (\$21,535)         | (\$14,000)         | (\$14,000)         | (\$7,415)          | (\$6,590)            | (\$6,590)            |
| LR028015                     | 55000 | LIAB INTERFUND REVENUES          | (\$527,062)        | (\$653,418)        | (\$653,418)        | (\$653,418)        | (\$1,000,000)        | (\$1,000,000)        |
| <b>EMPLOYEE BENEFITS (8)</b> |       |                                  | <b>\$87,841</b>    | <b>\$94,674</b>    | <b>\$94,674</b>    | <b>\$94,674</b>    | <b>\$93,846</b>      | <b>\$93,846</b>      |
| LR019898                     | 81000 | RETIREMENT                       | \$25,902           | \$28,327           | \$28,327           | \$28,327           | \$31,278             | \$31,278             |
| LR019898                     | 83000 | SOCIAL SECURITY                  | \$14,651           | \$15,166           | \$15,166           | \$15,166           | \$15,298             | \$15,298             |
| LR019898                     | 84000 | WORKERS' COMP                    | \$5,202            | \$5,453            | \$5,453            | \$5,453            | \$5,375              | \$5,375              |
| LR019898                     | 84500 | GROUP LIFE INSUR                 | \$199              | \$227              | \$227              | \$227              | \$211                | \$211                |
| LR019898                     | 86000 | HOSPITAL & MEDICAL INSUR         | \$39,914           | \$43,237           | \$43,237           | \$43,237           | \$39,568             | \$39,568             |
| LR019898                     | 86500 | DENTAL INSUR                     | \$1,473            | \$1,686            | \$1,686            | \$1,686            | \$1,587              | \$1,587              |
| LR019898                     | 89000 | VISION INSUR                     | \$499              | \$578              | \$578              | \$578              | \$529                | \$529                |



## Payroll Detail

|                        | Positions | Full Time Equivalent (FTE) | Adopted 2026     |
|------------------------|-----------|----------------------------|------------------|
| <b>COUNTY ATTORNEY</b> | <b>13</b> | <b>4.75</b>                | <b>\$471,692</b> |
| <b>L1014201</b>        | <b>3</b>  | <b>0.6</b>                 | <b>\$54,939</b>  |
| COUNTY ATTORNEY        | 1         | 0.1                        | \$17,944         |
| SECRETARY TO CO ATTY   | 1         | 0.25                       | \$19,446         |
| PARALEGAL              | 1         | 0.25                       | \$17,549         |
| <b>L3014201</b>        | <b>1</b>  | <b>0.25</b>                | <b>\$29,602</b>  |
| RISK MANAGER           | 1         | 0.25                       | \$29,602         |
| <b>LI017101</b>        | <b>4</b>  | <b>1.85</b>                | <b>\$180,057</b> |
| COUNTY ATTORNEY        | 1         | 0.25                       | \$44,859         |
| RISK MANAGER           | 1         | 0.6                        | \$71,044         |
| SECRETARY TO CO ATTY   | 1         | 0.25                       | \$19,446         |
| SECRETARY I            | 1         | 0.75                       | \$44,708         |
| <b>LR019891</b>        | <b>5</b>  | <b>2.05</b>                | <b>\$207,094</b> |
| COUNTY ATTORNEY        | 1         | 0.3                        | \$53,831         |
| ASSIST CO ATTORNEY     | 1         | 0.5                        | \$55,632         |
| RISK MANAGER           | 1         | 0.15                       | \$17,761         |
| SECRETARY TO CO ATTY   | 1         | 0.35                       | \$27,224         |
| PARALEGAL              | 1         | 0.75                       | \$52,646         |

## Departmental Structure



# County Clerk



Sandra Santamoor  
County Clerk

## Mission Statement



The St. Lawrence County Clerk's Office is dedicated to performing all duties of the office with integrity and accountability, while providing quality, courteous and professional service to our constituents through innovative and efficient management.

## Programs

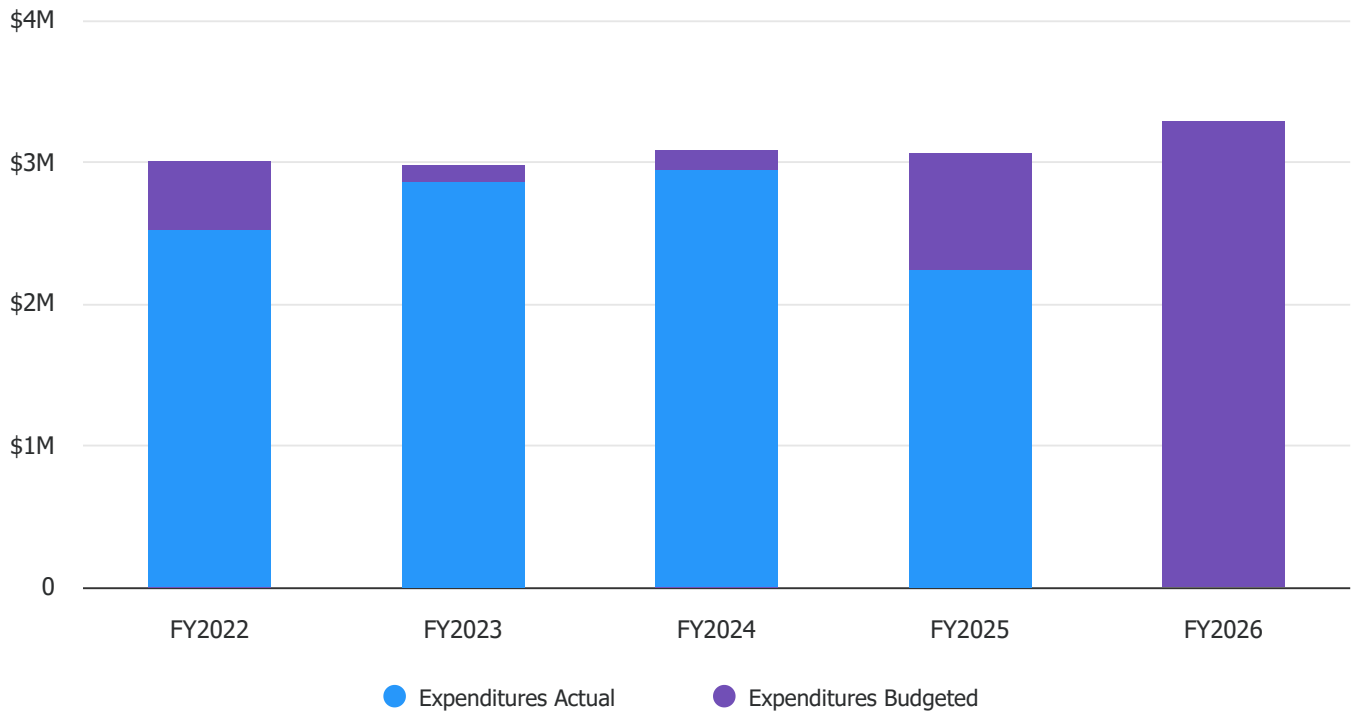
- County Clerk (K11)
- Department of Motor Vehicles
- Canton (K12)
- Massena (K13)
- Ogdensburg (K14)
- Gouverneur (K15)
- Downstate Dealer Registrations Processing (K16)

## Program Mandates

- Recording Office per County Law, Article 12 § 525; NYS Constitution Article 13 § 13(a)
- DMV Authority of County Clerk per Vehicle & Traffic Law § 205

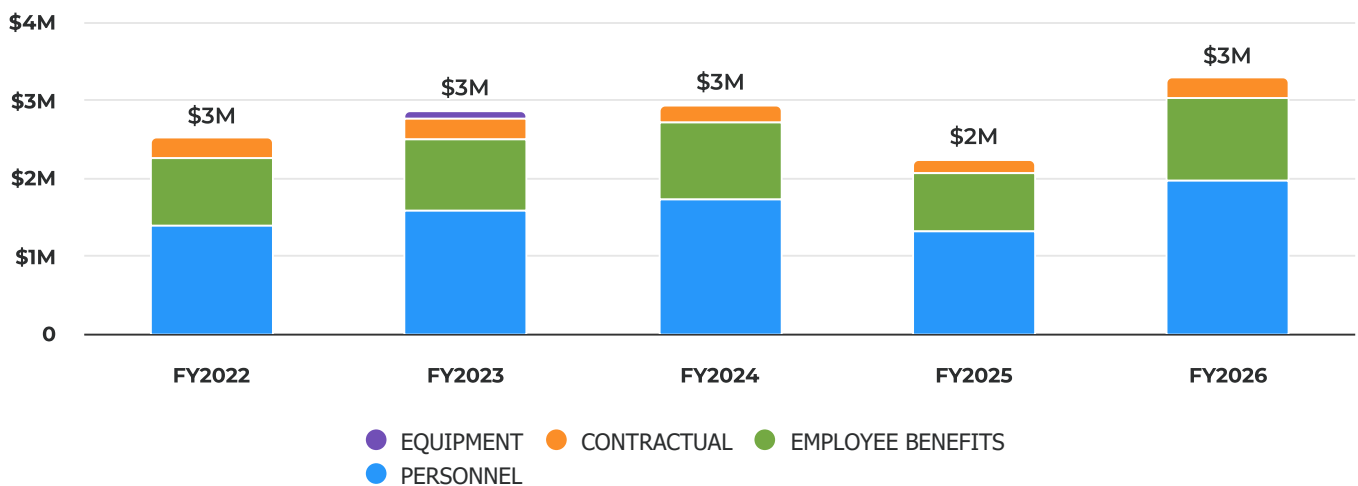
# Appropriation Summary

## Historical Appropriations Across Department

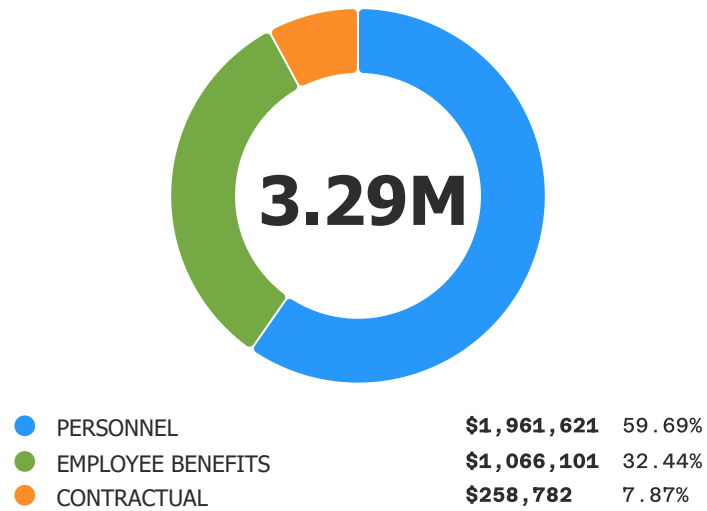


## Appropriations by Category

### Historical Appropriations by Category



### FY26 Appropriations by Category



### Appropriations by Category

| Category                  | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|-----------------------|-----------------------|--------------------------------------------------------------|
| PERSONNEL                 | \$1,760,381.00        | \$1,961,621.00        | 11.43%                                                       |
| EQUIPMENT                 | \$4,000.00            | -                     | -100.00%                                                     |
| CONTRACTUAL               | \$260,510.09          | \$258,781.80          | -0.66%                                                       |
| EMPLOYEE BENEFITS         | \$1,034,295.00        | \$1,066,101.00        | 3.08%                                                        |
| <b>Total Expenditures</b> | <b>\$3,059,186.09</b> | <b>\$3,286,503.80</b> | <b>7.43%</b>                                                 |



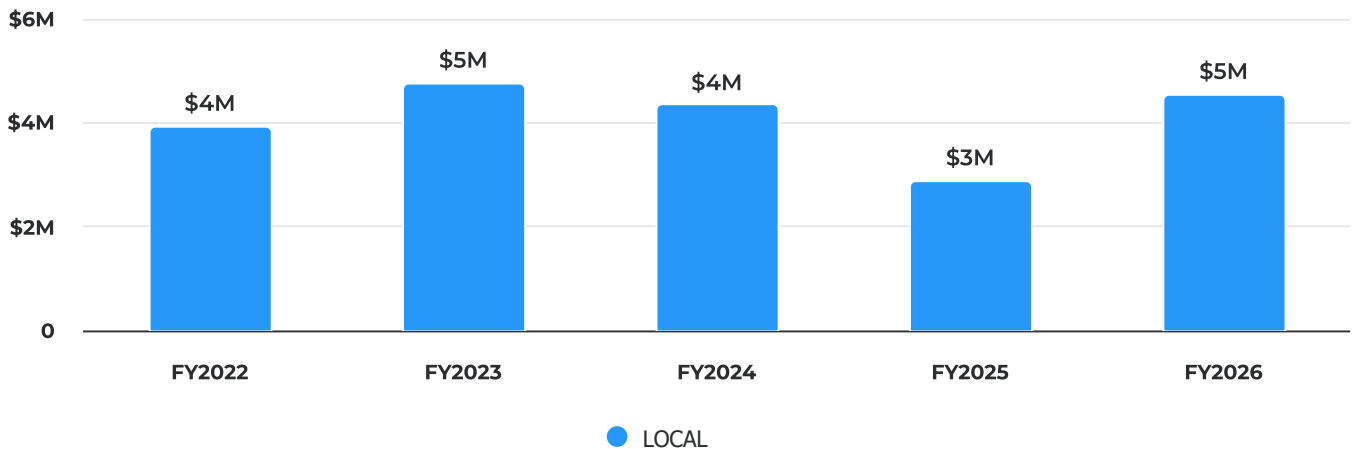
# Revenue Summary

## Historical Revenues Across Department



## Revenues by Revenue Source

### Historical Revenues by Revenue Source



### Revenues by Revenue Source

| Category              | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs. 2026 Adopted Budget (% Change) |
|-----------------------|-----------------------|-----------------------|--------------------------------------------------------|
| LOCAL                 | \$4,693,047.29        | \$4,551,545.00        | -3.02%                                                 |
| <b>Total Revenues</b> | <b>\$4,693,047.29</b> | <b>\$4,551,545.00</b> | <b>-3.02%</b>                                          |



# Budget Detail

|                                   |       |                           | 2024<br>Actual       | 2025<br>Adopted      | 2025<br>Modified     | 2025<br>Projected    | 2026<br>Tentative    | 2026<br>Adopted      |
|-----------------------------------|-------|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>COUNTY CLERK (140)</b>         |       |                           | <b>(\$1,412,236)</b> | <b>(\$1,633,861)</b> | <b>(\$1,623,362)</b> | <b>(\$1,240,800)</b> | <b>(\$1,265,041)</b> | <b>(\$1,265,041)</b> |
| <b>COUNTY CLERK (K1)</b>          |       |                           | <b>(\$1,412,236)</b> | <b>(\$1,633,861)</b> | <b>(\$1,623,362)</b> | <b>(\$1,240,800)</b> | <b>(\$1,265,041)</b> | <b>(\$1,265,041)</b> |
| <b>COUNTY CLERKS OFFICE (K11)</b> |       |                           | <b>(\$201,394)</b>   | <b>(\$69,298)</b>    | <b>(\$69,298)</b>    | <b>(\$101,661)</b>   | <b>(\$76,621)</b>    | <b>(\$76,621)</b>    |
| <b>PERSONNEL (1)</b>              |       |                           | <b>\$498,421</b>     | <b>\$526,418</b>     | <b>\$526,418</b>     | <b>\$527,658</b>     | <b>\$575,026</b>     | <b>\$575,026</b>     |
| K1114101                          | 10200 | K RETROACTIVE PAYROLL     | \$0                  | \$0                  | \$0                  | \$758                | \$0                  | \$0                  |
| K1114101                          | 12000 | K CC SUPER/ADMIN          | \$180,169            | \$178,960            | \$178,960            | \$187,490            | \$196,716            | \$196,716            |
| K1114101                          | 13000 | K CC TECHNICAL            | \$8,228              | \$24,586             | \$24,586             | \$25,400             | \$26,596             | \$26,596             |
| K1114101                          | 14000 | K CC CLERICAL             | \$295,980            | \$318,362            | \$318,362            | \$283,973            | \$338,264            | \$338,264            |
| K1114101                          | 18000 | K CC OVERTIME             | \$3,352              | \$0                  | \$0                  | \$8,591              | \$6,750              | \$6,750              |
| K1114101                          | 19501 | K CC LONGEVITY            | \$4,233              | \$4,510              | \$4,510              | \$19,818             | \$6,700              | \$6,700              |
| K1114101                          | 19502 | K CC VACATION PAYOUT      | \$0                  | \$0                  | \$0                  | \$61                 | \$0                  | \$0                  |
| K1114101                          | 19507 | K CC OUT OF TITLE PAY     | \$59                 | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| K1114101                          | 19515 | K EXT SICK LEAVE HALF PAY | \$2,400              | \$0                  | \$0                  | \$1,412              | \$0                  | \$0                  |
| K1114101                          | 19550 | K HEALTH INS BUYOUT       | \$4,000              | \$0                  | \$0                  | \$154                | \$0                  | \$0                  |
| <b>EQUIP (2)</b>                  |       |                           | <b>\$1,415</b>       | <b>\$4,000</b>       | <b>\$4,000</b>       | <b>\$4,000</b>       | <b>\$0</b>           | <b>\$0</b>           |
| K1114102                          | 21000 | K CC FURNITURE            | \$327                | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| K1114102                          | 22001 | K CC COMP HARDWARE        | \$1,089              | \$4,000              | \$4,000              | \$4,000              | \$0                  | \$0                  |
| <b>CONTRACTUAL (4)</b>            |       |                           | <b>\$107,259</b>     | <b>\$126,409</b>     | <b>\$126,409</b>     | <b>\$113,539</b>     | <b>\$121,306</b>     | <b>\$121,306</b>     |
| K1114104                          | 41102 | K CC EDUC WORKSHOPS       | \$300                | \$600                | \$600                | \$1,000              | \$1,000              | \$1,000              |
| K1114104                          | 41401 | K CC LIAB & OTHER INSU    | \$4,338              | \$4,184              | \$4,184              | \$4,184              | \$12,297             | \$12,297             |
| K1114104                          | 41901 | K CC CENTRAL PRINTING     | \$598                | \$1,250              | \$1,250              | \$1,200              | \$1,100              | \$1,100              |
| K1114104                          | 42000 | K CC OFFICE SUPPLIES      | \$9,721              | \$14,100             | \$14,100             | \$12,000             | \$12,000             | \$12,000             |
| K1114104                          | 42004 | K COMP SOFTWARE           | \$25,200             | \$0                  | \$0                  | \$75,600             | \$75,600             | \$75,600             |
| K1114104                          | 42101 | K CC I/D COPYING EQUIP    | \$1,134              | \$700                | \$700                | \$1,100              | \$961                | \$961                |
| K1114104                          | 42303 | K CC I/D PHONE CHARGES    | \$875                | \$875                | \$875                | \$875                | \$1,068              | \$1,068              |
| K1114104                          | 42402 | K CC I/D POSTAGE          | \$5,562              | \$7,420              | \$7,420              | \$7,000              | \$7,000              | \$7,000              |
| K1114104                          | 42600 | K CC BOOKS & PER          | \$679                | \$375                | \$375                | \$375                | \$375                | \$375                |
| K1114104                          | 42700 | K CC MEMBERSHIPS & DUES   | \$60                 | \$360                | \$360                | \$360                | \$360                | \$360                |
| K1114104                          | 43006 | K CC DOCUMENT MGMT        | \$0                  | \$270                | \$270                | \$270                | \$270                | \$270                |
| K1114104                          | 43007 | K CC OTHER FEES & SVCS    | \$58,549             | \$95,000             | \$95,000             | \$8,000              | \$8,000              | \$8,000              |
| K1114104                          | 44300 | K CC MILEAGE REIMB        | \$0                  | \$75                 | \$75                 | \$75                 | \$75                 | \$75                 |
| K1114104                          | 44500 | K CC OTHER TRAVEL         | \$242                | \$1,200              | \$1,200              | \$1,500              | \$1,200              | \$1,200              |
| <b>REVENUE (5)</b>                |       |                           | <b>(\$1,098,354)</b> | <b>(\$1,045,016)</b> | <b>(\$1,045,016)</b> | <b>(\$1,065,749)</b> | <b>(\$1,113,070)</b> | <b>(\$1,113,070)</b> |
| K1112555                          | 55000 | K COUNTY CLERK FEES       | (\$863,675)          | (\$802,900)          | (\$802,900)          | (\$802,900)          | (\$870,954)          | (\$870,954)          |
| K1112555                          | 550MT | K LR ADMINON OF MORTGAG   | (\$170,472)          | (\$170,472)          | (\$170,472)          | (\$170,472)          | (\$170,472)          | (\$170,472)          |
| K1112555                          | 550QS | REV IQS SUBSCRIPT REV     | (\$64,207)           | (\$71,644)           | (\$71,644)           | (\$92,377)           | (\$71,644)           | (\$71,644)           |
| <b>EMPLOYEE BENEFITS (8)</b>      |       |                           | <b>\$289,865</b>     | <b>\$318,891</b>     | <b>\$318,891</b>     | <b>\$318,891</b>     | <b>\$340,117</b>     | <b>\$340,117</b>     |
| K1114108                          | 81000 | RETIREMENT                | \$66,768             | \$71,907             | \$71,907             | \$71,907             | \$85,301             | \$85,301             |
| K1114108                          | 83000 | SOCIAL SECURITY           | \$35,252             | \$37,082             | \$37,082             | \$37,082             | \$40,504             | \$40,504             |
| K1114108                          | 84000 | WORKERS' COMP             | \$12,957             | \$13,846             | \$13,846             | \$13,846             | \$14,662             | \$14,662             |
| K1114108                          | 84500 | GROUP LIFE INS            | \$900                | \$980                | \$980                | \$980                | \$980                | \$980                |
| K1114108                          | 86000 | HOSPITAL & MEDICAL INS    | \$165,232            | \$185,480            | \$185,480            | \$185,480            | \$188,968            | \$188,968            |
| K1114108                          | 86500 | DENTAL INS                | \$6,653              | \$7,285              | \$7,285              | \$7,285              | \$7,365              | \$7,365              |
| K1114108                          | 89000 | VISION INS                | \$2,104              | \$2,311              | \$2,311              | \$2,311              | \$2,337              | \$2,337              |
| <b>CANTON DMV OFFICE (K12)</b>    |       |                           | <b>(\$71,451)</b>    | <b>(\$130,224)</b>   | <b>(\$130,224)</b>   | <b>(\$41,402)</b>    | <b>(\$83,773)</b>    | <b>(\$83,773)</b>    |
| <b>PERSONNEL (1)</b>              |       |                           | <b>\$182,328</b>     | <b>\$183,187</b>     | <b>\$183,187</b>     | <b>\$230,110</b>     | <b>\$204,724</b>     | <b>\$204,724</b>     |
| K1214101                          | 12000 | K CDMV SUPER/ADMIN        | \$14,725             | \$14,919             | \$14,919             | \$16,873             | \$13,995             | \$13,995             |
| K1214101                          | 13000 | K CDMV TECHNICAL          | \$1,645              | \$4,917              | \$4,917              | \$5,101              | \$5,319              | \$5,319              |





|                                 |       |                            | 2024<br>Actual     | 2025<br>Adopted    | 2025<br>Modified   | 2025<br>Projected  | 2026<br>Tentative  | 2026<br>Adopted    |
|---------------------------------|-------|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| K1214101                        | 14000 | K CDMV CLERICAL            | \$157,533          | \$162,991          | \$162,991          | \$167,060          | \$182,607          | \$182,607          |
| K1214101                        | 18000 | K CDMV OVERTIME            | \$165              | \$0                | \$0                | \$2,129            | \$0                | \$0                |
| K1214101                        | 19000 | K CDMV TEMP & PART TIME    | \$0                | \$0                | \$0                | \$11,159           | \$0                | \$0                |
| K1214101                        | 19501 | K CDMV LONGEVITY PMTS      | \$685              | \$360              | \$360              | \$22,844           | \$2,803            | \$2,803            |
| K1214101                        | 19502 | K CDMV VACATION PAYOUT     | \$0                | \$0                | \$0                | \$2,058            | \$0                | \$0                |
| K1214101                        | 19515 | K CDMV EXT SICK LEAVE HAL  | \$5,111            | \$0                | \$0                | \$0                | \$0                | \$0                |
| K1214101                        | 19550 | dmv HEALTH INS BUYOUT      | \$2,464            | \$0                | \$0                | \$2,886            | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>          |       |                            | <b>\$63,881</b>    | <b>\$67,207</b>    | <b>\$67,207</b>    | <b>\$66,726</b>    | <b>\$76,541</b>    | <b>\$76,541</b>    |
| K1214104                        | 407HS | CDMV HUMAN SVCS BLDG RENT  | \$28,552           | \$28,019           | \$28,019           | \$28,019           | \$29,386           | \$29,386           |
| K1214104                        | 408HS | CDMV HUMAN SVCS BLDG MAIN  | \$27,669           | \$32,086           | \$32,086           | \$32,086           | \$36,860           | \$36,860           |
| K1214104                        | 41401 | K CDMV LIAB & OTHER INS    | \$2,119            | \$1,762            | \$1,762            | \$1,762            | \$5,177            | \$5,177            |
| K1214104                        | 42000 | K CDMV OFFICE SUPPLIES     | \$809              | \$910              | \$910              | \$910              | \$910              | \$910              |
| K1214104                        | 42101 | K CDMV I/D COPYING EQUIP   | \$455              | \$275              | \$275              | \$275              | \$343              | \$343              |
| K1214104                        | 42303 | K CDMV I/D PHONE CHARGES   | \$955              | \$955              | \$955              | \$955              | \$1,165            | \$1,165            |
| K1214104                        | 42402 | K CDMV I/D POSTAGE         | \$2,609            | \$2,200            | \$2,200            | \$2,200            | \$2,200            | \$2,200            |
| K1214104                        | 42600 | K CDMV BOOKS & PER         | \$150              | \$200              | \$200              | \$200              | \$200              | \$200              |
| K1214104                        | 43007 | K CDMV OTHER FEES & SVCS   | \$525              | \$800              | \$800              | \$300              | \$300              | \$300              |
| K1214104                        | 44300 | K CDMV MILEAGE REIMB       | \$37               | \$0                | \$0                | \$19               | \$0                | \$0                |
| <b>REVENUE (5)</b>              |       |                            | <b>(\$417,518)</b> | <b>(\$481,779)</b> | <b>(\$481,779)</b> | <b>(\$439,399)</b> | <b>(\$470,000)</b> | <b>(\$470,000)</b> |
| K1212555                        | 55000 | K CANTON DMV FEES          | (\$236,548)        | (\$281,779)        | (\$281,779)        | (\$237,244)        | (\$270,000)        | (\$270,000)        |
| K1212555                        | 550ON | K LR ONLINE PMTS           | (\$180,970)        | (\$200,000)        | (\$200,000)        | (\$200,000)        | (\$200,000)        | (\$200,000)        |
| K1226835                        | 550WC | K LR WORKERS COMP          | \$0                | \$0                | \$0                | (\$2,155)          | \$0                | \$0                |
| <b>EMPLOYEE BENEFITS (8)</b>    |       |                            | <b>\$99,858</b>    | <b>\$101,161</b>   | <b>\$101,161</b>   | <b>\$101,161</b>   | <b>\$104,962</b>   | <b>\$104,962</b>   |
| K1214108                        | 81000 | RETIREMENT                 | \$24,038           | \$25,024           | \$25,024           | \$25,024           | \$29,352           | \$29,352           |
| K1214108                        | 83000 | SOCIAL SECURITY            | \$13,261           | \$13,360           | \$13,360           | \$13,360           | \$15,027           | \$15,027           |
| K1214108                        | 84000 | WORKERS' COMP              | \$4,733            | \$4,816            | \$4,816            | \$4,816            | \$5,285            | \$5,285            |
| K1214108                        | 84500 | GROUP LIFE INS             | \$382              | \$386              | \$386              | \$386              | \$396              | \$396              |
| K1214108                        | 86000 | HOSPITAL & MEDICAL INS     | \$53,448           | \$53,391           | \$53,391           | \$53,391           | \$50,628           | \$50,628           |
| K1214108                        | 86500 | DENTAL INS                 | \$2,930            | \$3,074            | \$3,074            | \$3,074            | \$3,178            | \$3,178            |
| K1214108                        | 89000 | VISION INS                 | \$1,065            | \$1,110            | \$1,110            | \$1,110            | \$1,096            | \$1,096            |
| <b>MASSENA DMV OFFICE (K13)</b> |       |                            | <b>(\$72,471)</b>  | <b>(\$67,482)</b>  | <b>(\$87,983)</b>  | <b>(\$100,393)</b> | <b>(\$109,091)</b> | <b>(\$109,091)</b> |
| <b>PERSONNEL (1)</b>            |       |                            | <b>\$70,510</b>    | <b>\$99,346</b>    | <b>\$99,346</b>    | <b>\$91,547</b>    | <b>\$93,056</b>    | <b>\$93,056</b>    |
| K1314101                        | 12000 | K MDMV SUPER/ADMIN         | \$14,870           | \$14,770           | \$14,770           | \$15,529           | \$16,221           | \$16,221           |
| K1314101                        | 13000 | K MDMV TECHNICAL           | \$1,645            | \$4,917            | \$4,917            | \$5,080            | \$5,319            | \$5,319            |
| K1314101                        | 14000 | K MDMV CLERICAL            | \$53,218           | \$78,981           | \$78,981           | \$66,011           | \$70,526           | \$70,526           |
| K1314101                        | 19501 | K MDMV LONGEVITY PMTS      | \$494              | \$678              | \$678              | \$4,927            | \$990              | \$990              |
| K1314101                        | 19515 | EXT SICK LEAVE HALF PAY    | \$284              | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>          |       |                            | <b>\$28,364</b>    | <b>\$28,121</b>    | <b>\$7,620</b>     | <b>\$3,013</b>     | <b>\$4,415</b>     | <b>\$4,415</b>     |
| K1314104                        | 40700 | K MASSENA BLDG & PROP RENT | \$19,945           | \$19,502           | \$1                | \$0                | \$0                | \$0                |
| K1314104                        | 41401 | K MDMV LIAB & OTHER INS    | \$1,210            | \$881              | \$881              | \$881              | \$2,589            | \$2,589            |
| K1314104                        | 42000 | K MDMV OFFICE SUPPLIES     | \$482              | \$618              | \$618              | \$618              | \$600              | \$600              |
| K1314104                        | 42101 | K MDMV I/D COPYING EQUIP   | \$194              | \$240              | \$240              | \$240              | \$343              | \$343              |
| K1314104                        | 42102 | K MDMV EQUIP LEASE         | \$205              | \$715              | \$715              | \$0                | \$0                | \$0                |
| K1314104                        | 42303 | K MDMV I/D PHONE CHARGES   | \$477              | \$477              | \$477              | \$477              | \$583              | \$583              |
| K1314104                        | 42401 | K MDMV REG POSTAGE EXP     | \$448              | \$500              | \$500              | \$0                | \$0                | \$0                |
| K1314104                        | 42402 | K MDMV I/D POSTAGE         | \$434              | \$0                | \$0                | \$300              | \$300              | \$300              |
| K1314104                        | 43007 | K MDMV OTHER FEES & SVCS   | \$4,969            | \$5,188            | \$4,188            | \$496              | \$0                | \$0                |
| <b>REVENUE (5)</b>              |       |                            | <b>(\$213,213)</b> | <b>(\$260,193)</b> | <b>(\$260,193)</b> | <b>(\$260,197)</b> | <b>(\$260,193)</b> | <b>(\$260,193)</b> |
| K1312555                        | 55000 | K MASSENA DMV FEES         | (\$213,213)        | (\$260,193)        | (\$260,193)        | (\$260,193)        | (\$260,193)        | (\$260,193)        |
| K1327015                        | 55000 | K PRIOR YEARS REFUNDS      | \$0                | \$0                | \$0                | (\$4)              | \$0                | \$0                |



|                                    |       |                          | 2024<br>Actual     | 2025<br>Adopted    | 2025<br>Modified   | 2025<br>Projected  | 2026<br>Tentative  | 2026<br>Adopted    |
|------------------------------------|-------|--------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>EMPLOYEE BENEFITS (8)</b>       |       |                          | <b>\$41,868</b>    | <b>\$65,245</b>    | <b>\$65,245</b>    | <b>\$65,245</b>    | <b>\$53,631</b>    | <b>\$53,631</b>    |
| K1314108                           | 81000 | RETIREMENT               | \$9,537            | \$13,571           | \$13,571           | \$13,571           | \$13,966           | \$13,966           |
| K1314108                           | 83000 | SOCIAL SECURITY          | \$5,111            | \$7,158            | \$7,158            | \$7,158            | \$6,800            | \$6,800            |
| K1314108                           | 84000 | WORKERS' COMP            | \$1,836            | \$2,613            | \$2,613            | \$2,613            | \$2,400            | \$2,400            |
| K1314108                           | 84500 | GROUP LIFE INS           | \$136              | \$206              | \$206              | \$206              | \$164              | \$164              |
| K1314108                           | 86000 | HOSPITAL & MEDICAL INS   | \$23,906           | \$39,621           | \$39,621           | \$39,621           | \$28,650           | \$28,650           |
| K1314108                           | 86500 | DENTAL INS               | \$1,006            | \$1,535            | \$1,535            | \$1,535            | \$1,239            | \$1,239            |
| K1314108                           | 89000 | VISION INS               | \$337              | \$541              | \$541              | \$541              | \$412              | \$412              |
| <b>OGDENSBURG DMV OFFICE (K14)</b> |       |                          | <b>(\$50,125)</b>  | <b>(\$119,315)</b> | <b>(\$118,315)</b> | <b>(\$112,275)</b> | <b>(\$116,124)</b> | <b>(\$116,124)</b> |
| <b>PERSONNEL (1)</b>               |       |                          | <b>\$32,182</b>    | <b>\$35,379</b>    | <b>\$35,379</b>    | <b>\$39,774</b>    | <b>\$39,459</b>    | <b>\$39,459</b>    |
| K1414101                           | 13000 | K ODMV TECHNICAL         | \$1,645            | \$4,917            | \$4,917            | \$5,080            | \$5,319            | \$5,319            |
| K1414101                           | 14000 | K OGDENS DMV CLERICAL    | \$29,576           | \$29,502           | \$29,502           | \$31,730           | \$33,180           | \$33,180           |
| K1414101                           | 19501 | K CCO LONGEVITY          | \$961              | \$960              | \$960              | \$2,964            | \$960              | \$960              |
| <b>CONTRACTUAL (4)</b>             |       |                          | <b>\$23,520</b>    | <b>\$22,846</b>    | <b>\$23,846</b>    | <b>\$25,712</b>    | <b>\$25,257</b>    | <b>\$25,257</b>    |
| K1414104                           | 40700 | K ODMV BLDG & PROPERTY R | \$20,149           | \$20,051           | \$21,051           | \$20,051           | \$21,664           | \$21,664           |
| K1414104                           | 41401 | K ODMV LIAB & OTHER INS  | \$1,210            | \$308              | \$308              | \$308              | \$906              | \$906              |
| K1414104                           | 42000 | K ODMV OFFICE SUPPLIES   | \$239              | \$535              | \$535              | \$400              | \$400              | \$400              |
| K1414104                           | 42101 | K ODMV I/D COPYING EQUIP | \$0                | \$75               | \$75               | \$0                | \$190              | \$190              |
| K1414104                           | 42102 | K ODMV EQUIP LEASE       | \$239              | \$0                | \$0                | \$0                | \$0                | \$0                |
| K1414104                           | 42303 | K ODMV I/D PHONE CHA     | \$477              | \$477              | \$477              | \$477              | \$583              | \$583              |
| K1414104                           | 42401 | K ODMV REG POSTAGE EXP   | \$215              | \$400              | \$400              | \$0                | \$0                | \$0                |
| K1414104                           | 42402 | K ODMV I/D POSTAGE       | \$323              | \$0                | \$0                | \$400              | \$400              | \$400              |
| K1414104                           | 42600 | K ODMV BOOKS & PER       | \$150              | \$250              | \$250              | \$250              | \$250              | \$250              |
| K1414104                           | 43007 | K ODMV OTHER FEES & SERV | \$518              | \$750              | \$750              | \$3,826            | \$864              | \$864              |
| <b>REVENUE (5)</b>                 |       |                          | <b>(\$125,014)</b> | <b>(\$199,500)</b> | <b>(\$199,500)</b> | <b>(\$199,721)</b> | <b>(\$203,572)</b> | <b>(\$203,572)</b> |
| K1412555                           | 55000 | K OGDENSBURG DMV FEES    | (\$125,014)        | (\$199,500)        | (\$199,500)        | (\$199,500)        | (\$203,572)        | (\$203,572)        |
| K1427015                           | 55000 | K PRIOR YEARS REFUNDS    | \$0                | \$0                | \$0                | (\$221)            | \$0                | \$0                |
| <b>EMPLOYEE BENEFITS (8)</b>       |       |                          | <b>\$19,187</b>    | <b>\$21,960</b>    | <b>\$21,960</b>    | <b>\$21,960</b>    | <b>\$22,732</b>    | <b>\$22,732</b>    |
| K1414108                           | 81000 | RETIREMENT               | \$4,343            | \$4,833            | \$4,833            | \$4,833            | \$5,924            | \$5,924            |
| K1414108                           | 83000 | SOCIAL SECURITY          | \$2,316            | \$2,542            | \$2,542            | \$2,542            | \$2,863            | \$2,863            |
| K1414108                           | 84000 | WORKERS' COMP            | \$836              | \$930              | \$930              | \$930              | \$1,019            | \$1,019            |
| K1414108                           | 84500 | GROUP LIFE INS           | \$44               | \$50               | \$50               | \$50               | \$50               | \$50               |
| K1414108                           | 86000 | HOSPITAL & MEDICAL INS   | \$11,008           | \$12,885           | \$12,885           | \$12,885           | \$12,159           | \$12,159           |
| K1414108                           | 86500 | DENTAL INS               | \$479              | \$539              | \$539              | \$539              | \$542              | \$542              |
| K1414108                           | 89000 | VISION INS               | \$160              | \$181              | \$181              | \$181              | \$175              | \$175              |
| <b>GOVERNEUR DMV OFFICE (K15)</b>  |       |                          | <b>\$30,330</b>    | <b>(\$5,361)</b>   | <b>(\$5,361)</b>   | <b>\$5,885</b>     | <b>(\$22,479)</b>  | <b>(\$22,479)</b>  |
| <b>PERSONNEL (1)</b>               |       |                          | <b>\$90,500</b>    | <b>\$92,966</b>    | <b>\$92,966</b>    | <b>\$104,684</b>   | <b>\$105,053</b>   | <b>\$105,053</b>   |
| K1514101                           | 13000 | K GOUVDMV TECHNICAL      | \$1,645            | \$4,917            | \$4,917            | \$5,080            | \$5,319            | \$5,319            |
| K1514101                           | 14000 | K GOUV DMV CLERICAL      | \$87,041           | \$87,329           | \$87,329           | \$93,797           | \$96,512           | \$96,512           |
| K1514101                           | 19501 | K GOUV DMV LONGEVITY     | \$1,814            | \$720              | \$720              | \$5,807            | \$3,222            | \$3,222            |
| <b>CONTRACTUAL (4)</b>             |       |                          | <b>\$3,357</b>     | <b>\$2,826</b>     | <b>\$3,589</b>     | <b>\$3,117</b>     | <b>\$4,713</b>     | <b>\$4,713</b>     |
| K1514104                           | 41401 | K GDMV LIAB & OTHER INS  | \$1,210            | \$837              | \$837              | \$837              | \$2,458            | \$2,458            |
| K1514104                           | 42000 | K GDMV OFFICE SUPPLIES   | \$434              | \$550              | \$550              | \$627              | \$550              | \$550              |
| K1514104                           | 42102 | K GDMV EQUIP LEASE       | \$367              | \$0                | \$0                | \$0                | \$0                | \$0                |
| K1514104                           | 42303 | K GDMV I/D PHONE CHA     | \$239              | \$239              | \$1,002            | \$239              | \$291              | \$291              |
| K1514104                           | 42401 | K GDMV REG POSTAGE EXP   | \$418              | \$600              | \$600              | \$0                | \$0                | \$0                |
| K1514104                           | 42402 | K GDMV I/D POSTAGE       | \$323              | \$0                | \$0                | \$300              | \$300              | \$300              |
| K1514104                           | 42600 | K GDMV BOOKS & PER       | \$150              | \$250              | \$250              | \$250              | \$250              | \$250              |
| K1514104                           | 43007 | K GDMV OTHER FEES & SERV | \$216              | \$350              | \$350              | \$864              | \$864              | \$864              |



|                                           |       |                                 | 2024<br>Actual       | 2025<br>Adopted      | 2025<br>Modified     | 2025<br>Projected    | 2026<br>Tentative    | 2026<br>Adopted      |
|-------------------------------------------|-------|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>REVENUE (5)</b>                        |       |                                 | <b>(\$129,022)</b>   | <b>(\$169,240)</b>   | <b>(\$170,003)</b>   | <b>(\$170,003)</b>   | <b>(\$204,413)</b>   | <b>(\$204,413)</b>   |
| K1512555                                  | 55000 | K GOUVERNEUR DMV FEES           | (\$129,022)          | (\$169,240)          | (\$170,003)          | (\$170,003)          | (\$204,413)          | (\$204,413)          |
| <b>EMPLOYEE BENEFITS (8)</b>              |       |                                 | <b>\$65,495</b>      | <b>\$68,087</b>      | <b>\$68,087</b>      | <b>\$68,087</b>      | <b>\$72,168</b>      | <b>\$72,168</b>      |
| K1514108                                  | 81000 | RETIREMENT                      | \$12,244             | \$12,699             | \$12,699             | \$12,699             | \$15,770             | \$15,770             |
| K1514108                                  | 83000 | SOCIAL SECURITY                 | \$6,284              | \$6,458              | \$6,458              | \$6,458              | \$7,382              | \$7,382              |
| K1514108                                  | 84000 | WORKERS' COMP                   | \$2,357              | \$2,445              | \$2,445              | \$2,445              | \$2,709              | \$2,709              |
| K1514108                                  | 84500 | GROUP LIFE INS                  | \$189                | \$196                | \$196                | \$196                | \$196                | \$196                |
| K1514108                                  | 86000 | HOSPITAL & MEDICAL INS          | \$42,596             | \$44,383             | \$44,383             | \$44,383             | \$44,217             | \$44,217             |
| K1514108                                  | 86500 | DENTAL INS                      | \$1,397              | \$1,457              | \$1,457              | \$1,457              | \$1,472              | \$1,472              |
| K1514108                                  | 89000 | VISION INS                      | \$428                | \$449                | \$449                | \$449                | \$422                | \$422                |
| <b>DOWN-STATE DMV REGISTRATIONS (K16)</b> |       |                                 | <b>(\$1,047,124)</b> | <b>(\$1,242,181)</b> | <b>(\$1,212,181)</b> | <b>(\$890,955)</b>   | <b>(\$856,953)</b>   | <b>(\$856,953)</b>   |
| <b>PERSONNEL (1)</b>                      |       |                                 | <b>\$852,627</b>     | <b>\$823,085</b>     | <b>\$853,085</b>     | <b>\$947,702</b>     | <b>\$944,303</b>     | <b>\$944,303</b>     |
| K1614101                                  | 12000 | K NYDS DMV CC SUPER/ADM         | \$118,368            | \$118,753            | \$118,753            | \$124,875            | \$120,861            | \$120,861            |
| K1614101                                  | 13000 | K NYDS DMV CC TECHNICAL         | \$1,645              | \$4,917              | \$4,917              | \$5,080              | \$5,319              | \$5,319              |
| K1614101                                  | 14000 | K NYDS DMV CC CLERICAL          | \$600,383            | \$619,642            | \$619,642            | \$629,750            | \$695,964            | \$695,964            |
| K1614101                                  | 17000 | K NYDS DMV REG PART TIME        | \$24,021             | \$24,586             | \$24,586             | \$30,791             | \$27,649             | \$27,649             |
| K1614101                                  | 18000 | K NYDS DMV CC OVERTIME          | \$95,127             | \$48,763             | \$78,763             | \$106,090            | \$82,500             | \$82,500             |
| K1614101                                  | 19000 | K NYDS DMV CC TEMP & P          | \$0                  | \$0                  | \$0                  | \$12,489             | \$0                  | \$0                  |
| K1614101                                  | 19501 | K NYDS DMV CC LONGEVITY         | \$8,196              | \$6,374              | \$6,374              | \$17,191             | \$12,010             | \$12,010             |
| K1614101                                  | 19502 | K NYDS DMV CC VAC PAYOUT        | \$0                  | \$0                  | \$0                  | \$8,230              | \$0                  | \$0                  |
| K1614101                                  | 19507 | NYDS DMV CC OUT OF TITLE<br>PAY | \$23                 | \$50                 | \$50                 | \$0                  | \$0                  | \$0                  |
| K1614101                                  | 19515 | K NYDS DMV EXT SICK LEAVE       | \$0                  | \$0                  | \$0                  | \$7,845              | \$0                  | \$0                  |
| K1614101                                  | 19550 | K NYDS DMV HEALTH INS<br>BUYOUT | \$4,864              | \$0                  | \$0                  | \$5,360              | \$0                  | \$0                  |
| <b>CONTRACTUAL (4)</b>                    |       |                                 | <b>\$6,071</b>       | <b>\$13,101</b>      | <b>\$13,101</b>      | <b>\$13,301</b>      | <b>\$26,550</b>      | <b>\$26,550</b>      |
| K1614104                                  | 41401 | K NYDS DMV CC LIAB & O          | \$0                  | \$6,783              | \$6,783              | \$6,783              | \$19,932             | \$19,932             |
| K1614104                                  | 41901 | NYDS DMV CC CNTRL PRINT         | \$3,372              | \$3,780              | \$3,780              | \$3,780              | \$3,780              | \$3,780              |
| K1614104                                  | 42000 | NYDS DMV CC OFFICE SUPPL        | \$2,471              | \$1,838              | \$1,838              | \$1,838              | \$1,838              | \$1,838              |
| K1614104                                  | 42401 | NYDS DMV CC REG POSTAGE         | \$0                  | \$250                | \$250                | \$100                | \$200                | \$200                |
| K1614104                                  | 44000 | K NYDS DMV I/D AUTO EXP         | \$4                  | \$50                 | \$50                 | \$250                | \$250                | \$250                |
| K1614104                                  | 44100 | NYDS DMV CC I/D FUEL CHGS       | \$14                 | \$50                 | \$50                 | \$50                 | \$50                 | \$50                 |
| K1614104                                  | 44300 | NYDS DMV CC MILEAGE REIMB       | \$210                | \$350                | \$350                | \$500                | \$500                | \$500                |
| <b>REVENUE (5)</b>                        |       |                                 | <b>(\$2,364,077)</b> | <b>(\$2,537,318)</b> | <b>(\$2,537,318)</b> | <b>(\$2,310,909)</b> | <b>(\$2,300,297)</b> | <b>(\$2,300,297)</b> |
| K1612555                                  | 55000 | K NYDS DMV FEES                 | (\$2,364,077)        | (\$2,537,318)        | (\$2,537,318)        | (\$2,310,909)        | (\$2,300,297)        | (\$2,300,297)        |
| <b>EMPLOYEE BENEFITS (8)</b>              |       |                                 | <b>\$458,255</b>     | <b>\$458,951</b>     | <b>\$458,951</b>     | <b>\$458,951</b>     | <b>\$472,491</b>     | <b>\$472,491</b>     |
| K1614108                                  | 81000 | RETIREMENT                      | \$110,397            | \$102,410            | \$102,410            | \$102,410            | \$119,395            | \$119,395            |
| K1614108                                  | 83000 | SOCIAL SECURITY                 | \$61,790             | \$55,624             | \$55,624             | \$55,624             | \$62,442             | \$62,442             |
| K1614108                                  | 84000 | WORKERS' COMP                   | \$22,216             | \$20,366             | \$20,366             | \$20,366             | \$22,234             | \$22,234             |
| K1614108                                  | 84500 | GROUP LIFE INS                  | \$1,298              | \$1,375              | \$1,375              | \$1,375              | \$1,407              | \$1,407              |
| K1614108                                  | 86000 | HOSPITAL & MEDICAL INS          | \$248,444            | \$263,871            | \$263,871            | \$263,871            | \$251,500            | \$251,500            |
| K1614108                                  | 86500 | DENTAL INS                      | \$10,536             | \$11,421             | \$11,421             | \$11,421             | \$11,779             | \$11,779             |
| K1614108                                  | 89000 | VISION INS                      | \$3,575              | \$3,884              | \$3,884              | \$3,884              | \$3,734              | \$3,734              |

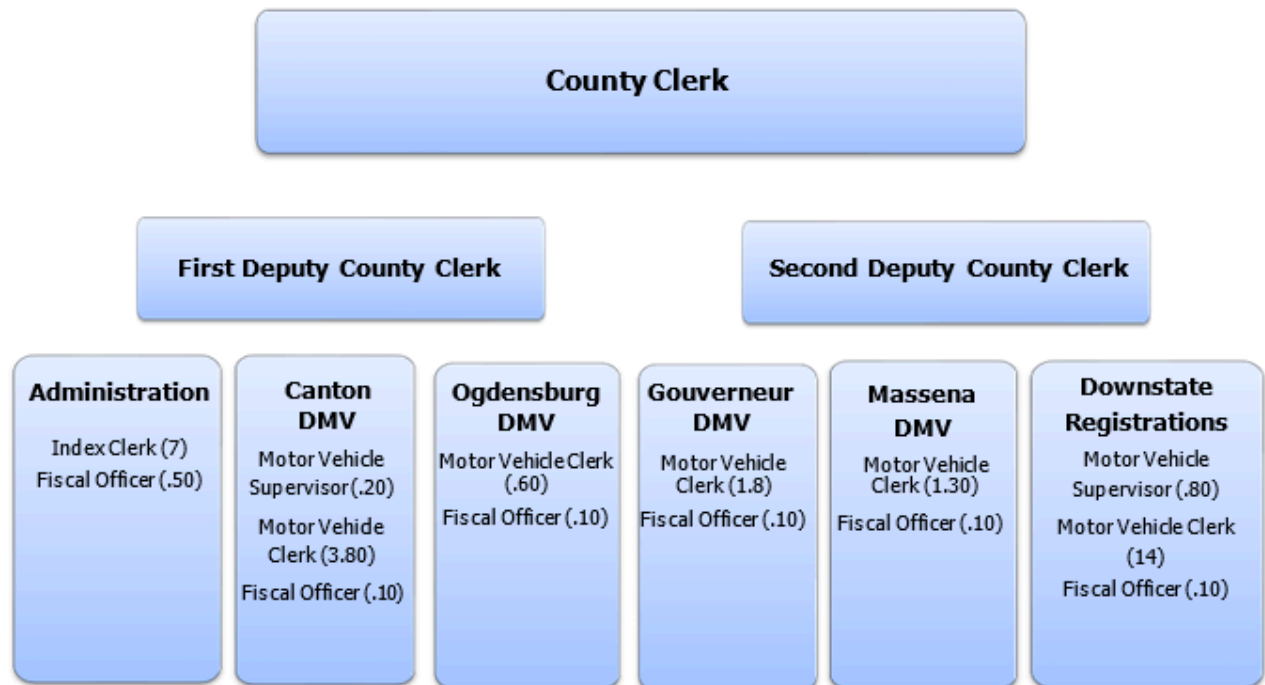


## Payroll Detail

|                      | Positions | Full Time Equivalent<br>(FTE) | Adopted 2026        |
|----------------------|-----------|-------------------------------|---------------------|
| <b>COUNTY CLERK</b>  | <b>60</b> | <b>33.5</b>                   | <b>\$ 1,845,686</b> |
| <b>K1114101</b>      | <b>10</b> | <b>9.5</b>                    | <b>\$561,576</b>    |
| COUNTY CLERK         | 1         | 1                             | \$ 111,263          |
| FIRST DEPUTY CO CLK  | 1         | 1                             | \$ 85,453           |
| FISCAL OFFICER       | 1         | 0.5                           | \$ 26,596           |
| INDEX CLERK          | 7         | 7                             | \$ 338,264          |
| <b>K1214101</b>      | <b>13</b> | <b>4.1</b>                    | <b>\$201,921</b>    |
| FISCAL OFFICER       | 1         | 0.1                           | \$ 5,319            |
| MOTOR VEHICLE CLERK  | 11        | 3.8                           | \$ 182,607          |
| MOTOR VEHICLE SUPERV | 1         | 0.2                           | \$ 13,995           |
| <b>K1314101</b>      | <b>5</b>  | <b>1.6</b>                    | <b>\$92,066</b>     |
| FISCAL OFFICER       | 1         | 0.1                           | \$ 5,319            |
| MOTOR VEHICLE CLERK  | 3         | 1.3                           | \$ 70,526           |
| SECOND DEPUTY CO CLK | 1         | 0.2                           | \$ 16,221           |
| <b>K1414101</b>      | <b>4</b>  | <b>0.7</b>                    | <b>\$38,499</b>     |
| FISCAL OFFICER       | 1         | 0.1                           | \$ 5,319            |
| MOTOR VEHICLE CLERK  | 3         | 0.6                           | \$ 33,180           |
| <b>K1514101</b>      | <b>4</b>  | <b>1.9</b>                    | <b>\$101,831</b>    |
| FISCAL OFFICER       | 1         | 0.1                           | \$ 5,319            |
| MOTOR VEHICLE CLERK  | 3         | 1.8                           | \$ 96,512           |
| <b>K1614101</b>      | <b>24</b> | <b>15.7</b>                   | <b>\$849,793</b>    |
| FISCAL OFFICER       | 1         | 0.1                           | \$ 5,319            |
| MOTOR VEHICLE CLERK  | 21        | 14                            | \$ 723,613          |
| MOTOR VEHICLE SUPERV | 1         | 0.8                           | \$ 55,978           |
| SECOND DEPUTY CO CLK | 1         | 0.8                           | \$ 64,883           |



# Departmental Structure



# District Attorney



Gary Pasqua  
District Attorney

## Description of Services



- Presentation of evidence to the Grand Jury in felony cases.
- Prosecution of felony offenses in County Court that includes career criminal cases and major violent offenses.
- Investigation and prosecution of assault, rape and sexual abuse cases.
- Management, investigation, and prosecution of felony and misdemeanor level cases of domestic violence, including cases in Integrated Domestic Violence Court.
- Promotion of community outreach and education in abuse prevention, and support services to victims of crime.
- Special investigations and prosecution cases of public corruption, white-collar crime, tax fraud and arson.
- Investigation and prosecution of narcotics cases, welfare fraud, asset forfeiture actions, and criminal no-support cases.
- Utilization of grant funding to enhance prosecution efforts to best serve the needs of the County.
- Process Federal Habeas Corpus proceedings, appeals in county, state and federal appeals courts.
- Investigate and prosecute vehicular crimes, including vehicular homicide cases.
- Assist law enforcement in making crime scene determinations during collision reconstruction.
- Train law enforcement on new vehicular crime law and technology in investigating vehicular crimes.
- Provide dispositions on misdemeanors, attend preliminary hearings, make all felony bail recommendations, and conduct misdemeanor trials in 35 courts.
- New York State Raise the Age Legislation requires the District Attorney to participate in the investigation and prosecution of criminal cases involving 16 & 17-year olds.

## Programs:

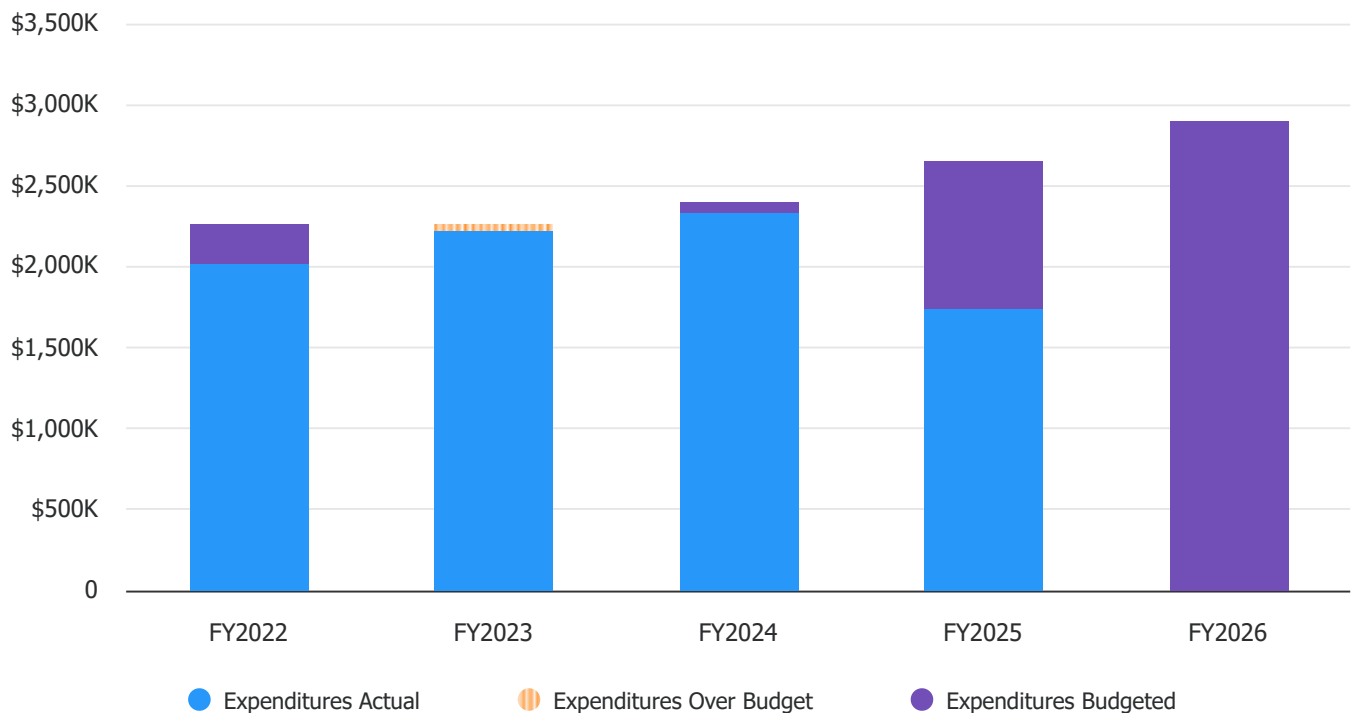
- Welfare Fraud Investigator Reimbursement (J1)
- Aid to Prosecution Grant (J1)
- District Attorney Salary Aid Program (J1)
- Criminal Justice Discovery Reform Grant (J1)

## Program Mandates

- New York State Constitution Article 13 § 13
- County Law, Article 18 § 700

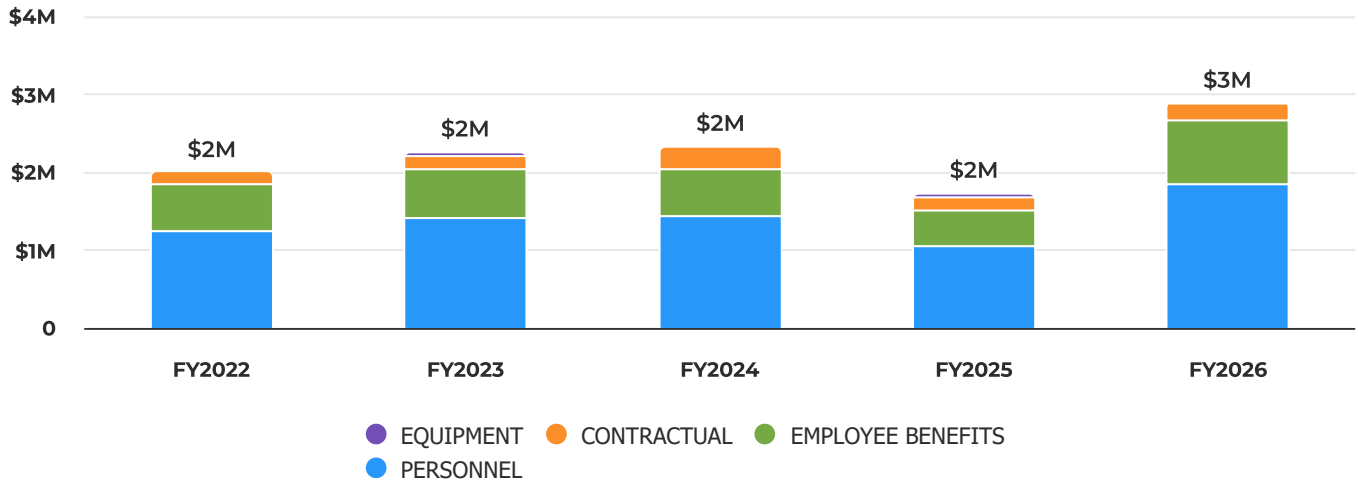
## Appropriation Summary

### Historical Appropriations Across Department

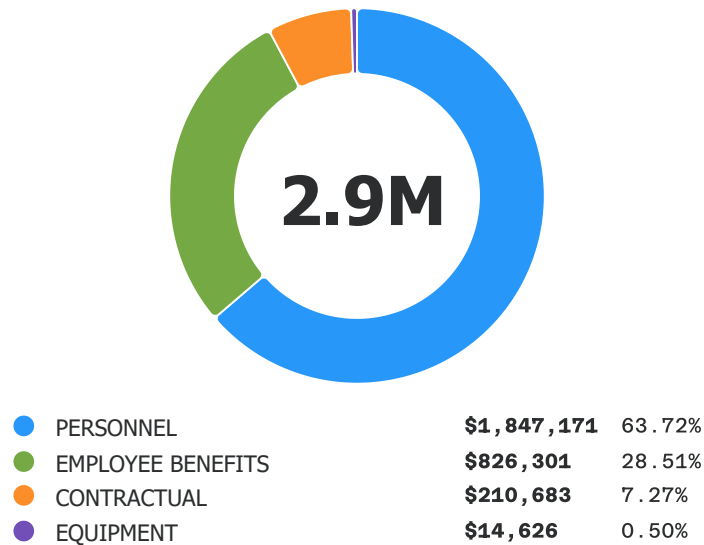


# Appropriations by Category

## Historical Appropriations by Category



## FY26 Appropriations by Category



## Appropriations by Category

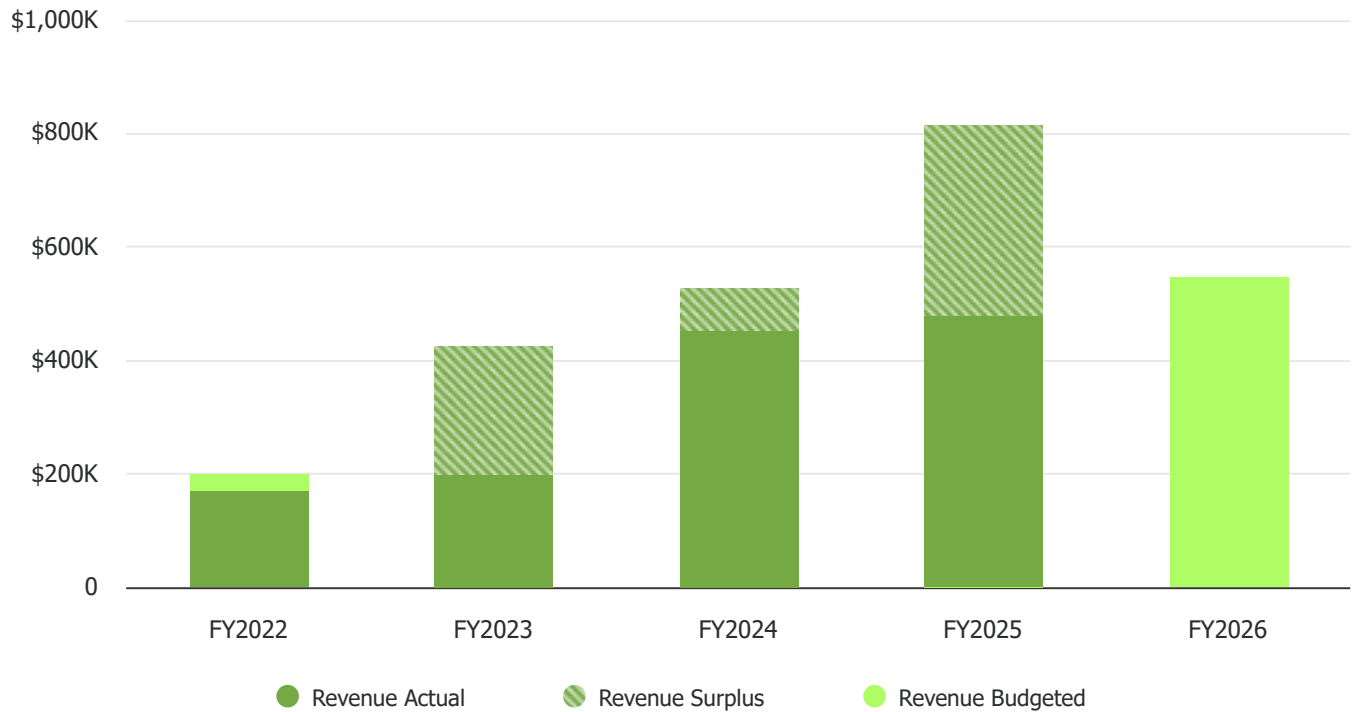
| Category                  | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs. 2026 Adopted Budget (% Change) |
|---------------------------|-----------------------|-----------------------|--------------------------------------------------------|
| PERSONNEL                 | \$1,650,161.00        | \$1,847,171.00        | 11.94%                                                 |
| EQUIPMENT                 | \$12,541.25           | \$14,626.00           | 16.62%                                                 |
| CONTRACTUAL               | \$211,829.00          | \$210,683.10          | -0.54%                                                 |
| EMPLOYEE BENEFITS         | \$783,907.00          | \$826,301.00          | 5.41%                                                  |
| <b>Total Expenditures</b> | <b>\$2,658,438.25</b> | <b>\$2,898,781.10</b> | <b>9.04%</b>                                           |





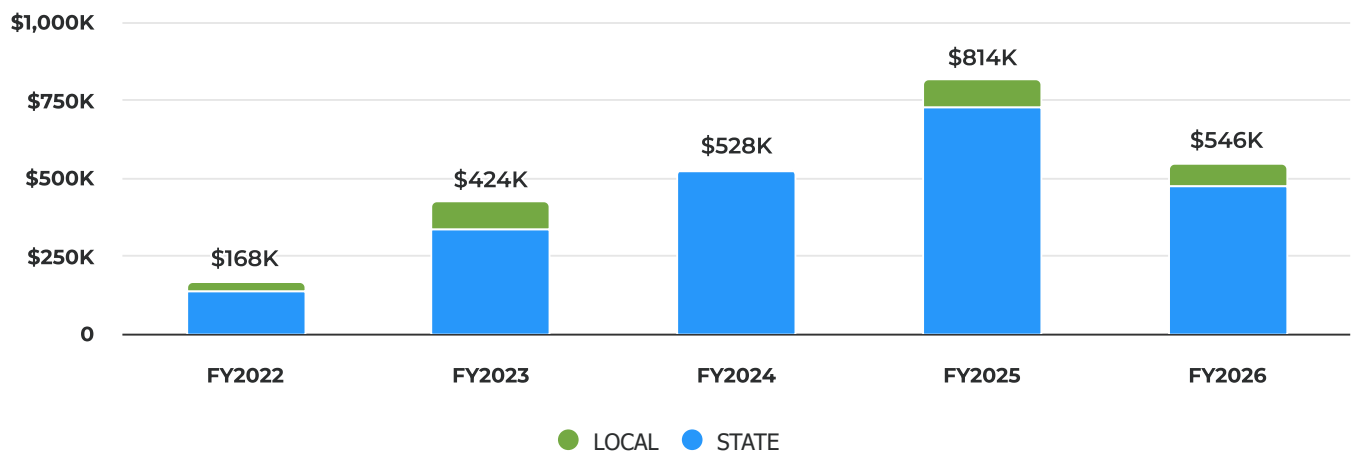
## Revenue Summary

### Historical Revenues Across Department

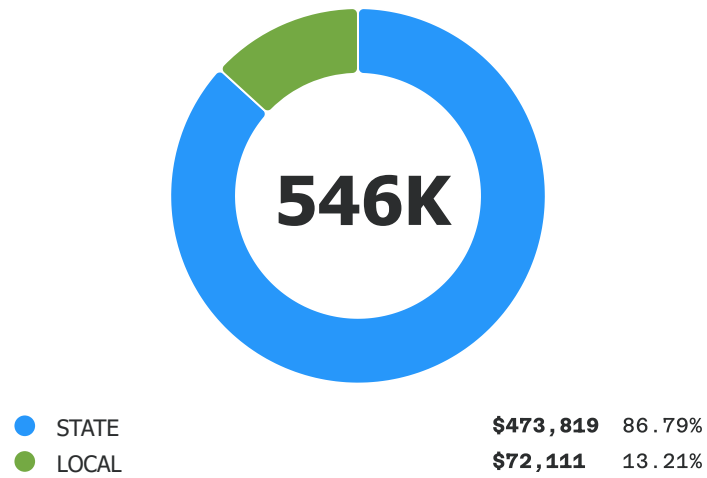


## Revenues by Revenue Source

### Historical Revenues by Revenue Source



## FY26 Revenues by Revenue Source



## Revenues by Revenue Source

| Category              | 2025 Adopted Budget | 2026 Adopted Budget | 2025 Adopted Budget vs. 2026 Adopted Budget (% Change) |
|-----------------------|---------------------|---------------------|--------------------------------------------------------|
| LOCAL                 | \$73,911.00         | \$72,111.00         | -2.44%                                                 |
| STATE                 | \$406,970.00        | \$473,819.00        | 16.43%                                                 |
| <b>Total Revenues</b> | <b>\$480,881.00</b> | <b>\$545,930.00</b> | <b>13.53%</b>                                          |

# Budget Detail

|                                |       |       |                                | 2024<br>Actual     | 2025<br>Adopted    | 2025<br>Modified   | 2025<br>Projected  | 2026<br>Tentative  | 2026<br>Adopted    |
|--------------------------------|-------|-------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>DISTRICT ATTORNEY (150)</b> |       |       |                                | <b>\$1,789,535</b> | <b>\$2,177,557</b> | <b>\$2,177,557</b> | <b>\$1,779,239</b> | <b>\$2,684,481</b> | <b>\$2,352,851</b> |
| <b>JUDICIAL (J1)</b>           |       |       |                                | <b>\$1,789,535</b> | <b>\$2,177,557</b> | <b>\$2,177,557</b> | <b>\$1,779,239</b> | <b>\$2,684,481</b> | <b>\$2,352,851</b> |
| <b>JUDICIAL (J10)</b>          |       |       |                                | <b>\$1,789,535</b> | <b>\$2,177,557</b> | <b>\$2,177,557</b> | <b>\$1,779,239</b> | <b>\$2,684,481</b> | <b>\$2,352,851</b> |
| <b>PERSONNEL (1)</b>           |       |       |                                | <b>\$1,426,154</b> | <b>\$1,650,161</b> | <b>\$1,650,161</b> | <b>\$1,590,859</b> | <b>\$1,847,171</b> | <b>\$1,847,171</b> |
| J1011651                       | 10200 |       | J RETROACTIVE PAYROLL          | \$0                | \$0                | \$0                | \$1,667            | \$0                | \$0                |
| J1011651                       | 11000 |       | DIST ATT DIRECT SVC<br>WORKER  | \$65,068           | \$64,604           | \$64,604           | \$68,158           | \$71,402           | \$71,402           |
| J1011651                       | 12000 |       | J SUPER/ADMIN                  | \$1,092,260        | \$1,343,365        | \$1,343,365        | \$1,187,008        | \$1,507,630        | \$1,507,630        |
| J1011651                       | 14000 |       | J CLERICAL                     | \$224,558          | \$239,792          | \$239,792          | \$222,195          | \$263,139          | \$263,139          |
| J1011651                       | 19501 |       | J LONGEVITY PMTS               | \$4,166            | \$2,400            | \$2,400            | \$24,920           | \$5,000            | \$5,000            |
| J1011651                       | 19502 |       | J VACATION PAYOUT              | \$144              | \$0                | \$0                | \$25,536           | \$0                | \$0                |
| J1011651                       | 19510 |       | J VACATION BUY BACK            | \$25,409           | \$0                | \$0                | \$39,300           | \$0                | \$0                |
| J1011651                       | 19513 |       | J COMP TIME PAYOUT             | \$25               | \$0                | \$0                | \$0                | \$0                | \$0                |
| J1011651                       | 19515 |       | J EXT SICK LEAVE HALF PAY      | \$0                | \$0                | \$0                | \$4,659            | \$0                | \$0                |
| J1011651                       | 19550 |       | HEALTH INS BUYOUT              | \$14,523           | \$0                | \$0                | \$17,416           | \$0                | \$0                |
| <b>EQUIP (2)</b>               |       |       |                                | <b>\$0</b>         | <b>\$12,541</b>    | <b>\$12,541</b>    | <b>\$12,388</b>    | <b>\$14,626</b>    | <b>\$14,626</b>    |
| J1011652                       | 25000 |       | J TECHNICAL EQUIP              | \$0                | \$12,541           | \$12,541           | \$12,388           | \$14,626           | \$14,626           |
| <b>CONTRACTUAL (4)</b>         |       |       |                                | <b>\$269,039</b>   | <b>\$211,829</b>   | <b>\$239,064</b>   | <b>\$264,914</b>   | <b>\$210,683</b>   | <b>\$210,683</b>   |
| J1011654                       | 41401 |       | J LIABILITY & OTHER INS        | \$26,819           | \$66,198           | \$66,198           | \$66,198           | \$56,882           | \$56,882           |
| J1011654                       | 41901 |       | J CENTRAL PRINTING             | \$296              | \$900              | \$900              | \$545              | \$600              | \$600              |
| J1011654                       | 41902 |       | J COMMERCIAL PRINTING          | \$0                | \$300              | \$300              | \$0                | \$0                | \$0                |
| J1011654                       | 42000 |       | J OFFICE SUPPLIES              | \$4,037            | \$5,000            | \$5,000            | \$4,730            | \$5,000            | \$5,000            |
| J1011654                       | 42004 |       | J COMPUTER SOFTWARE            | \$7,770            | \$5,520            | \$32,755           | \$38,335           | \$6,624            | \$6,624            |
| J1011654                       | 42101 |       | J I/D COPYING EQUIP            | \$3,046            | \$2,500            | \$2,500            | \$2,000            | \$3,138            | \$3,138            |
| J1011654                       | 42302 |       | J OTHER PHONE SVCS             | \$372              | \$1,000            | \$1,000            | \$531              | \$1,000            | \$1,000            |
| J1011654                       | 42303 |       | J I/D PHONE CHARGES            | \$1,511            | \$1,511            | \$1,511            | \$1,511            | \$2,039            | \$2,039            |
| J1011654                       | 42402 |       | J I/D POSTAGE                  | \$4,179            | \$4,500            | \$4,500            | \$5,050            | \$4,500            | \$4,500            |
| J1011654                       | 42600 |       | J BOOKS AND PER                | \$22,196           | \$23,100           | \$23,100           | \$22,408           | \$23,000           | \$23,000           |
| J1011654                       | 42700 |       | J MEMBERSHIPS & DUES           | \$6,913            | \$4,800            | \$4,800            | \$4,738            | \$4,800            | \$4,800            |
| J1011654                       | 43001 |       | J WITNESS FEES                 | \$16,787           | \$14,000           | \$14,000           | \$21,492           | \$16,000           | \$16,000           |
| J1011654                       | 43004 |       | J MEDICAL FEES                 | \$0                | \$200              | \$200              | \$0                | \$0                | \$0                |
| J1011654                       | 43007 |       | J OTHER FEES AND SVCS          | \$94,185           | \$3,000            | \$3,000            | \$925              | \$2,600            | \$2,600            |
| J1011654                       | 430EX |       | J EXTRADITIONS                 | \$8,916            | \$7,000            | \$7,000            | \$6,000            | \$7,000            | \$7,000            |
| J1011654                       | 44000 |       | J I/D AUTO EXPENSES            | \$265              | \$800              | \$800              | \$992              | \$800              | \$800              |
| J1011654                       | 44100 |       | J I/D FUEL CHARGES             | \$1,824            | \$2,000            | \$2,000            | \$2,573            | \$3,000            | \$3,000            |
| J1011654                       | 44300 |       | J MILEAGE REIMB                | \$0                | \$1,000            | \$1,000            | \$310              | \$200              | \$200              |
| J1011654                       | 44500 |       | J OTHER TRAVEL REIMB           | \$831              | \$500              | \$500              | \$324              | \$500              | \$500              |
| J1011654                       | 45100 |       | LAB EXPENSE                    | \$20,265           | \$18,000           | \$18,000           | \$29,000           | \$18,000           | \$18,000           |
| J1011654                       | 46500 |       | TRANSCRIPTS - OTHER PMTS       | \$48,827           | \$50,000           | \$50,000           | \$57,252           | \$55,000           | \$55,000           |
| <b>REVENUE (5)</b>             |       |       |                                | <b>(\$523,146)</b> | <b>(\$480,881)</b> | <b>(\$508,116)</b> | <b>(\$872,830)</b> | <b>(\$214,300)</b> | <b>(\$545,930)</b> |
| J1012895                       | 55000 |       | J LR DSS FRAUD<br>INVESTIGATOR | \$0                | (\$73,911)         | (\$73,911)         | (\$71,873)         | (\$72,111)         | (\$72,111)         |
| J1027015                       | 55000 |       | J PRIOR YEARS REFUNDS          | (\$1,994)          | \$0                | \$0                | \$0                | \$0                | \$0                |
| J1030305                       | 56000 |       | J SA DISTRICT ATTY SALARY      | (\$72,189)         | (\$72,189)         | (\$72,189)         | (\$72,189)         | (\$72,189)         | (\$72,189)         |
| J1030895                       | 56000 |       | J STATE AID SPECIAL ITEMS      | (\$371,666)        | \$0                | (\$27,235)         | (\$393,987)        | (\$70,000)         | (\$70,000)         |
| J1030895                       | 56000 | ATP   | J SA AID TO PROSECION          | (\$77,296)         | (\$334,781)        | (\$334,781)        | (\$334,781)        | \$0                | (\$331,630)        |
| <b>EMPLOYEE BENEFITS (8)</b>   |       |       |                                | <b>\$617,488</b>   | <b>\$783,907</b>   | <b>\$783,907</b>   | <b>\$783,907</b>   | <b>\$826,301</b>   | <b>\$826,301</b>   |
| J1011658                       | 81000 |       | RETIREMENT                     | \$165,139          | \$203,699          | \$203,699          | \$203,699          | \$238,865          | \$238,865          |
| J1011658                       | 83000 |       | SOCIAL SECURITY                | \$100,827          | \$117,176          | \$117,176          | \$117,176          | \$133,015          | \$133,015          |
| J1011658                       | 84000 |       | WORKERS' COMPENSATION          | \$36,974           | \$43,398           | \$43,398           | \$43,398           | \$47,659           | \$47,659           |
| J1011658                       | 84500 |       | GROUP LIFE INS                 | \$1,669            | \$2,060            | \$2,060            | \$2,060            | \$2,060            | \$2,060            |
| J1011658                       | 86000 |       | HOSPITAL & MEDICAL INS         | \$296,526          | \$397,090          | \$397,090          | \$397,090          | \$384,092          | \$384,092          |
| J1011658                       | 86500 |       | DENTAL INS                     | \$12,340           | \$15,340           | \$15,340           | \$15,340           | \$15,500           | \$15,500           |
| J1011658                       | 89000 |       | VISION INS                     | \$4,013            | \$5,144            | \$5,144            | \$5,144            | \$5,110            | \$5,110            |
| <b>JUDICIAL GRANTS (J1Z)</b>   |       |       |                                | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         |
| <b>PERSONNEL (1)</b>           |       |       |                                | <b>\$0</b>         | <b>\$0</b>         | <b>\$464,158</b>   | <b>\$464,158</b>   | <b>\$0</b>         | <b>\$0</b>         |
| J1Z11651                       | 12000 | HGBF2 | J HGBF SUPER/ADMIN             | \$0                | \$0                | \$464,158          | \$464,158          | \$0                | \$0                |
| <b>EQUIP (2)</b>               |       |       |                                | <b>\$0</b>         | <b>\$0</b>         | <b>\$54,250</b>    | <b>\$54,250</b>    | <b>\$0</b>         | <b>\$0</b>         |
| J1Z11652                       | 23000 | HGBF2 | J HGBF AUTOMOTIVE EQUIP        | \$0                | \$0                | \$50,000           | \$50,000           | \$0                | \$0                |
| J1Z11652                       | 25000 | HGBF2 | J HGBF TECHNICAL EQUIP         | \$0                | \$0                | \$4,250            | \$4,250            | \$0                | \$0                |



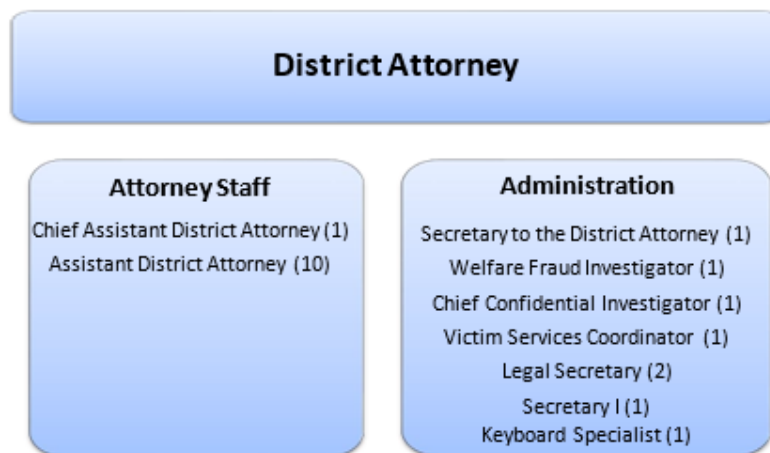
|                              |       |       |                              | 2024<br>Actual   | 2025<br>Adopted | 2025<br>Modified   | 2025<br>Projected  | 2026<br>Tentative | 2026<br>Adopted |
|------------------------------|-------|-------|------------------------------|------------------|-----------------|--------------------|--------------------|-------------------|-----------------|
| <b>CONTRACTUAL (4)</b>       |       |       |                              | <b>\$1,028</b>   | <b>\$0</b>      | <b>\$116,459</b>   | <b>\$116,459</b>   | <b>\$0</b>        | <b>\$0</b>      |
| J1Z11654                     | 42300 | HGBF2 | J HGBF OTHER COMMUN<br>SERV  | \$0              | \$0             | \$2,700            | \$2,700            | \$0               | \$0             |
| J1Z11654                     | 42800 | HGBF2 | J HGBF OTHER SUPPLIES        | \$0              | \$0             | \$0                | \$347              | \$0               | \$0             |
| J1Z11654                     | 43007 | HGBF2 | J HGBF OTH FEES AND SERV     | \$0              | \$0             | \$73,132           | \$72,753           | \$0               | \$0             |
| J1Z11654                     | 44000 | HGBF2 | J HGBF I/D AUTOMOTIVE EXP    | \$0              | \$0             | \$12,500           | \$12,500           | \$0               | \$0             |
| J1Z11654                     | 44100 | HGBF2 | J HGBF I/D FUEL CHARGES      | \$0              | \$0             | \$15,000           | \$15,000           | \$0               | \$0             |
| J1Z11654                     | 44102 | HGBF2 | J HGBF GASOLINE<br>PURCHASES | \$0              | \$0             | \$0                | \$32               | \$0               | \$0             |
| J1Z11654                     | 44500 | HGBF2 | J HGBF OTHER TRAVEL REIMB    | \$1,028          | \$0             | \$13,127           | \$13,127           | \$0               | \$0             |
| <b>REVENUE (5)</b>           |       |       |                              | <b>(\$1,028)</b> | <b>\$0</b>      | <b>(\$890,154)</b> | <b>(\$890,154)</b> | <b>\$0</b>        | <b>\$0</b>      |
| J1Z27055                     | 55000 | HGBF2 | J HGBF GIFTS & DONATIONS     | (\$1,028)        | \$0             | (\$890,154)        | (\$890,154)        | \$0               | \$0             |
| <b>EMPLOYEE BENEFITS (8)</b> |       |       |                              | <b>\$0</b>       | <b>\$0</b>      | <b>\$255,287</b>   | <b>\$255,287</b>   | <b>\$0</b>        | <b>\$0</b>      |
| J1Z11658                     | 81000 | HGBF2 | RETIREMENT                   | \$0              | \$0             | \$58,484           | \$58,484           | \$0               | \$0             |
| J1Z11658                     | 83000 | HGBF2 | SOCIAL SECURITY              | \$0              | \$0             | \$31,934           | \$31,934           | \$0               | \$0             |
| J1Z11658                     | 84000 | HGBF2 | WORKERS' COMP                | \$0              | \$0             | \$11,697           | \$11,697           | \$0               | \$0             |
| J1Z11658                     | 84500 | HGBF2 | GROUP LIFE INS               | \$0              | \$0             | \$835              | \$835              | \$0               | \$0             |
| J1Z11658                     | 86000 | HGBF2 | HOSPITAL & MEDICAL INS       | \$0              | \$0             | \$145,281          | \$145,281          | \$0               | \$0             |
| J1Z11658                     | 86500 | HGBF2 | DENTAL INS                   | \$0              | \$0             | \$5,199            | \$5,199            | \$0               | \$0             |
| J1Z11658                     | 89000 | HGBF2 | VISION INS                   | \$0              | \$0             | \$1,857            | \$1,857            | \$0               | \$0             |



## Payroll Detail

|                          | Positions | Full Time Equivalent (FTE) | Adopted 2026        |
|--------------------------|-----------|----------------------------|---------------------|
| <b>DISTRICT ATTORNEY</b> | <b>20</b> | <b>20</b>                  | <b>\$ 1,842,171</b> |
| <b>J1011651</b>          | <b>20</b> | <b>20</b>                  | <b>\$1,842,171</b>  |
| DISTRICT ATTORNEY        | 1         | 1                          | \$ 221,100          |
| CHIEF ASSIST DA          | 1         | 1                          | \$ 133,176          |
| ASSIST DA                | 10        | 10                         | \$ 999,482          |
| CHIEF CONFIDENT INVE     | 1         | 1                          | \$ 86,014           |
| VICTIM SVCS COORDINA     | 1         | 1                          | \$ 71,402           |
| WELFARE FRAUD INVEST     | 1         | 1                          | \$ 67,858           |
| SECRETARY TO DA          | 1         | 1                          | \$ 60,762           |
| LEGAL SECRETARY          | 2         | 2                          | \$ 111,515          |
| SECRETARY I              | 1         | 1                          | \$ 49,375           |
| KEYBOARD SPECIALIST      | 1         | 1                          | \$ 41,487           |

## Departmental Structure



# Emergency Services



Richard Rusaw  
Director

## Mission Statement



The mission of the St. Lawrence County Office of Emergency Services is to educate the citizens of St. Lawrence County about their ongoing role in preparing for emergencies through education and outreach; to identify county vulnerabilities; to maintain a high level of preparedness to protect the citizens and visitors; to provide training opportunities for all county first responders; to provide the public with professionalism and confidence when calling 911 via cell, landline, VOIP or text; to ensure citizens and visitors in need of emergency, health, and social services will match quickly and effectively with the most appropriate resource; to mitigate loss of life and vital assets prior to, during, and after a disaster; and to facilitate the speedy recovery of St. Lawrence County in the mid and long-term intervals following a disaster.

## Programs

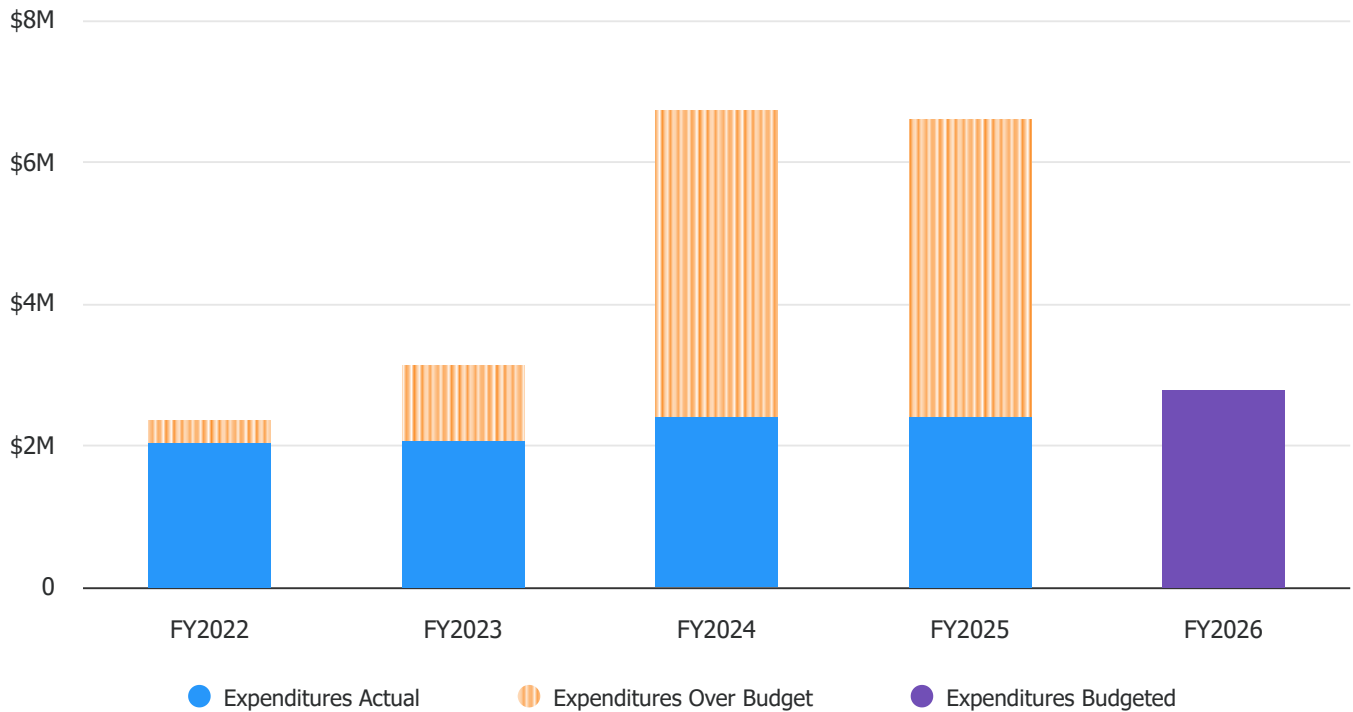
- Fire (X1)
- Emergency Services (X2)
- Public Safety Communications (XP)

## Program Mandates

- Local Emergency Management – NYS Defense Emergency Act, Article 3 § 9122, Local Civil Defense
- Local Emergency Planning – NYS Defense Emergency Act, Article 3 § 9122, Local Civil Defense

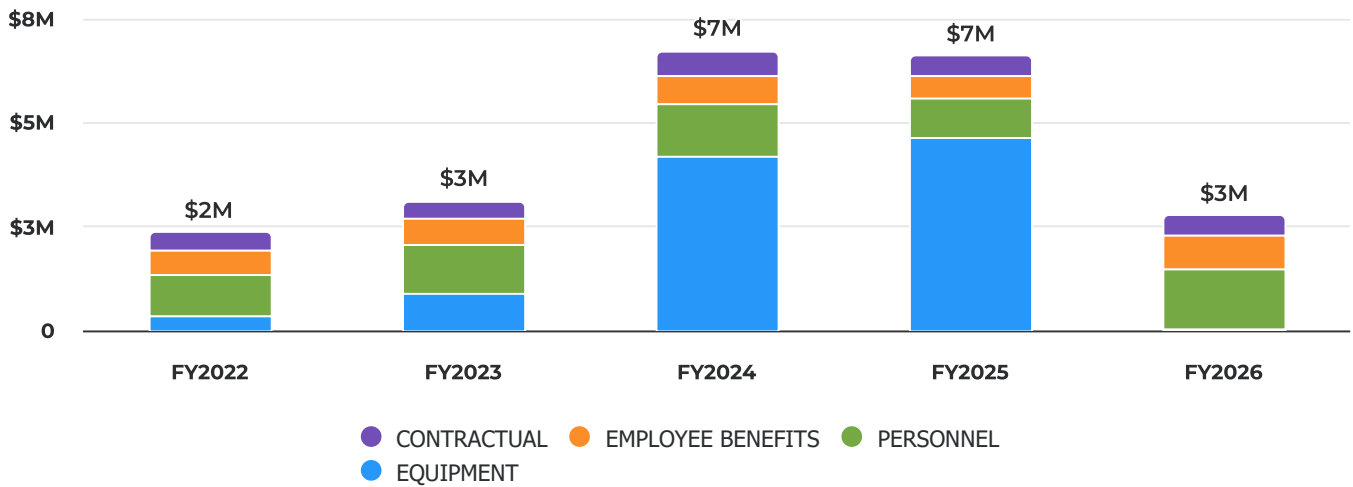
# Appropriation Summary

## Historical Appropriations Across Department

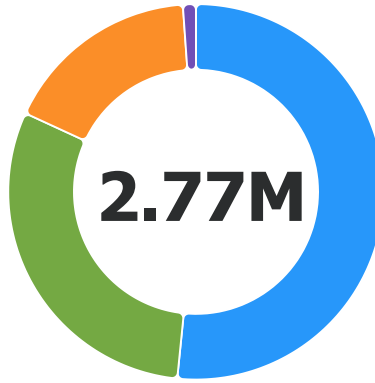


## Appropriations by Category

### Historical Appropriations by Category



### FY26 Appropriations by Category



|                   |                    |        |
|-------------------|--------------------|--------|
| PERSONNEL         | <b>\$1,430,258</b> | 51.59% |
| EMPLOYEE BENEFITS | <b>\$839,429</b>   | 30.28% |
| CONTRACTUAL       | <b>\$471,800</b>   | 17.02% |
| EQUIPMENT         | <b>\$31,000</b>    | 1.12%  |

### Appropriations by Category

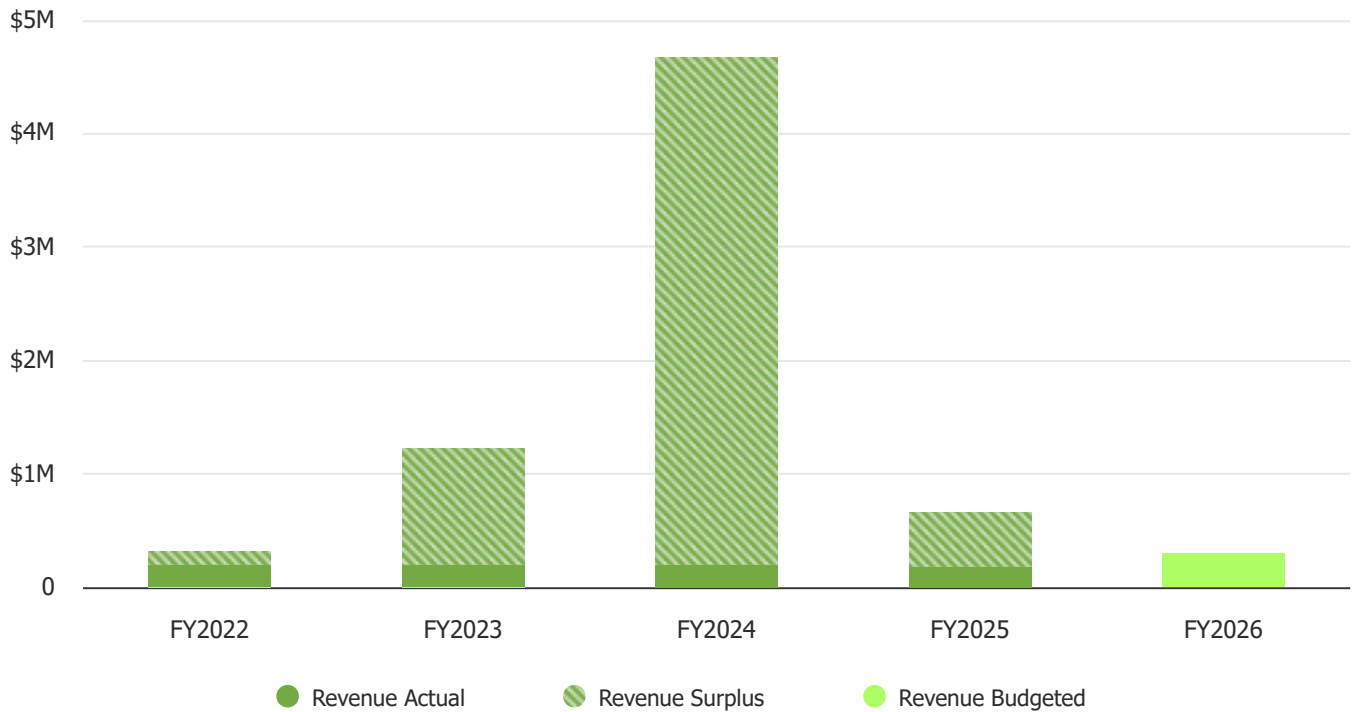
| Category                  | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|-----------------------|-----------------------|--------------------------------------------------------------|
| PERSONNEL                 | \$1,281,930.00        | \$1,430,258.00        | 11.57%                                                       |
| EQUIPMENT                 | \$31,000.00           | \$31,000.00           | -                                                            |
| CONTRACTUAL               | \$374,924.90          | \$471,799.70          | 25.84%                                                       |
| EMPLOYEE BENEFITS         | \$720,554.00          | \$839,429.00          | 16.50%                                                       |
| <b>Total Expenditures</b> | <b>\$2,408,408.90</b> | <b>\$2,772,486.70</b> | <b>15.12%</b>                                                |





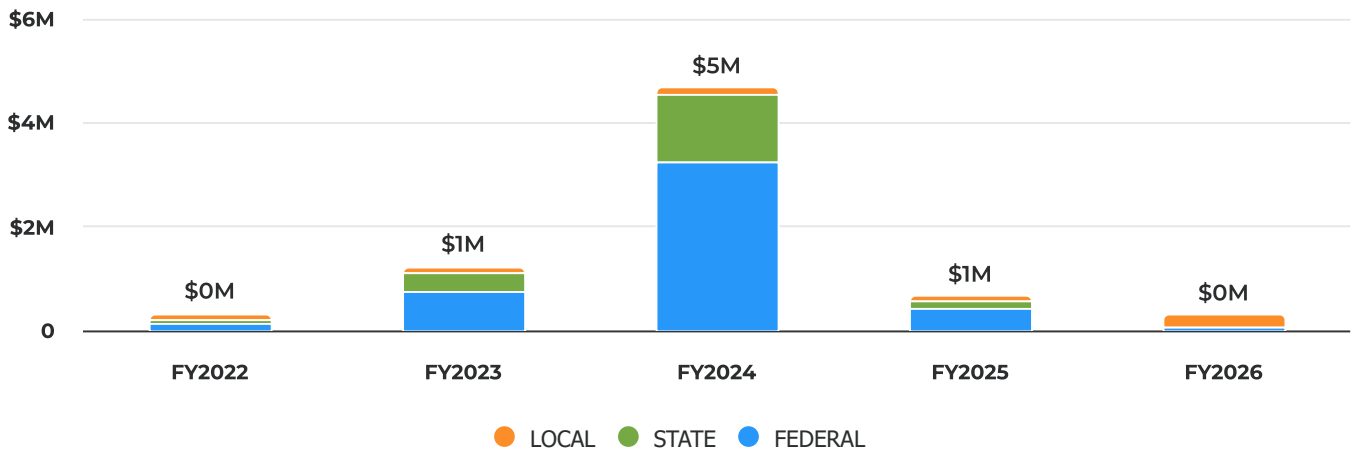
## Revenue Summary

### Historical Revenues Across Department

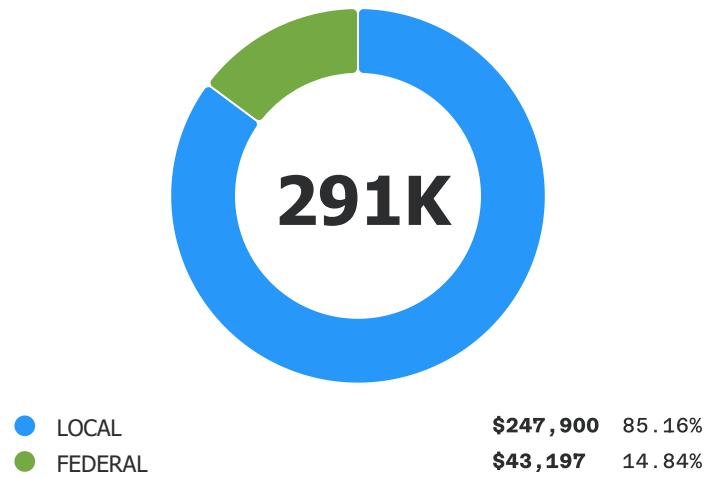


### Revenues by Revenue Source

#### Historical Revenues by Revenue Source



## FY26 Revenues by Revenue Source



## Revenues by Revenue Source

| Category              | 2025 Adopted Budget | 2026 Adopted Budget | 2025 Adopted Budget vs. 2026 Adopted Budget (% Change) |
|-----------------------|---------------------|---------------------|--------------------------------------------------------|
| LOCAL                 | \$140,444.46        | \$247,900.00        | 76.51%                                                 |
| FEDERAL               | \$47,211.00         | \$43,197.00         | -8.50%                                                 |
| <b>Total Revenues</b> | <b>\$187,655.46</b> | <b>\$291,097.00</b> | <b>55.12%</b>                                          |

# Budget Detail

|                                 |       |                             | 2024<br>Actual     | 2025<br>Adopted    | 2025<br>Modified   | 2025<br>Projected  | 2026<br>Tentative  | 2026<br>Adopted    |
|---------------------------------|-------|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>EMERGENCY SVCS (170)</b>     |       |                             | <b>\$2,059,094</b> | <b>\$2,220,753</b> | <b>\$2,245,839</b> | <b>\$2,131,476</b> | <b>\$2,481,390</b> | <b>\$2,481,390</b> |
| <b>EMERGENCY SRVS FIRE (X1)</b> |       |                             | <b>\$1,515,172</b> | <b>\$1,738,972</b> | <b>\$1,728,738</b> | <b>\$1,585,575</b> | <b>\$1,980,166</b> | <b>\$1,980,166</b> |
| <b>FIRE (X10)</b>               |       |                             | <b>\$39,173</b>    | <b>\$53,126</b>    | <b>\$32,897</b>    | <b>\$20,104</b>    | <b>\$41,450</b>    | <b>\$41,450</b>    |
| <b>EQUIP (2)</b>                |       |                             | <b>\$9,687</b>     | <b>\$22,500</b>    | <b>\$12,500</b>    | <b>\$9,000</b>     | <b>\$23,500</b>    | <b>\$23,500</b>    |
| X1034102                        | 25000 | X FIRE TECH EQUIP           | \$9,687            | \$22,500           | \$12,500           | \$9,000            | \$23,500           | \$23,500           |
| <b>CONTRACTUAL (4)</b>          |       |                             | <b>\$29,486</b>    | <b>\$30,626</b>    | <b>\$20,397</b>    | <b>\$15,104</b>    | <b>\$17,950</b>    | <b>\$17,950</b>    |
| X1034104                        | 40700 | X BLDG & PROPERTY RENT      | \$9,981            | \$10,229           | \$0                | \$0                | \$0                | \$0                |
| X1034104                        | 41102 | X FIRE EDUC WORKSHOPS       | \$475              | \$3,000            | \$3,000            | \$500              | \$1,500            | \$1,500            |
| X1034104                        | 41103 | X FIRE TRAINING SUPPLIES    | \$0                | \$2,600            | \$2,600            | \$2,000            | \$2,000            | \$2,000            |
| X1034104                        | 42000 | X FIRE OFFICE SUPPLIES      | \$2,974            | \$300              | \$300              | \$100              | \$300              | \$300              |
| X1034104                        | 42004 | X FIRE COMPUTER SOFTWARE    | \$2,900            | \$3,250            | \$3,250            | \$3,287            | \$3,400            | \$3,400            |
| X1034104                        | 42600 | X FIRE BOOKS & PERIODICALS  | \$0                | \$47               | \$47               | \$50               | \$50               | \$50               |
| X1034104                        | 43007 | X FIRE OTHER FEES & SVCS    | \$4,460            | \$500              | \$500              | \$207              | \$500              | \$500              |
| X1034104                        | 44300 | X FIRE MILEAGE REIMB        | \$5,311            | \$4,500            | \$4,500            | \$5,060            | \$5,000            | \$5,000            |
| X1034104                        | 44500 | X FIRE OTHER TRAVEL REIMB   | \$1,114            | \$1,200            | \$1,200            | \$1,200            | \$1,200            | \$1,200            |
| X1034104                        | 45300 | X FIRE UNIFORMS & CLOTHING  | \$2,272            | \$5,000            | \$5,000            | \$2,700            | \$4,000            | \$4,000            |
| <b>REVENUE (5)</b>              |       |                             | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>(\$4,000)</b>   | <b>\$0</b>         | <b>\$0</b>         |
| X1027015                        | 55000 | X PRIOR YEAR REFUNDS        | \$0                | \$0                | \$0                | (\$4,000)          | \$0                | \$0                |
| <b>EQUIP (X11)</b>              |       |                             | <b>\$10,684</b>    | <b>\$15,000</b>    | <b>\$15,000</b>    | <b>\$8,689</b>     | <b>\$14,000</b>    | <b>\$14,000</b>    |
| <b>EQUIP (2)</b>                |       |                             | <b>\$2,644</b>     | <b>\$8,500</b>     | <b>\$3,000</b>     | <b>\$571</b>       | <b>\$7,500</b>     | <b>\$7,500</b>     |
| X1134102                        | 25000 | X HAZMAT TECH EQUIP         | \$2,644            | \$8,500            | \$3,000            | \$571              | \$7,500            | \$7,500            |
| <b>CONTRACTUAL (4)</b>          |       |                             | <b>\$8,040</b>     | <b>\$6,500</b>     | <b>\$12,000</b>    | <b>\$8,118</b>     | <b>\$6,500</b>     | <b>\$6,500</b>     |
| X1134104                        | 40700 | X HAZMAT BLDG & PROP RENT   | \$0                | \$2,500            | \$5,000            | \$2,500            | \$2,500            | \$2,500            |
| X1134104                        | 41102 | X HAZMAT EDUC WORKSHOPS     | \$0                | \$500              | \$500              | \$828              | \$500              | \$500              |
| X1134104                        | 42200 | HAZMAT/D EQUIP REPR & MAINT | \$2,458            | \$500              | \$500              | \$500              | \$500              | \$500              |
| X1134104                        | 43007 | X HAZMAT OTHER FEES & SERV  | \$5,582            | \$3,000            | \$6,000            | \$4,290            | \$3,000            | \$3,000            |
| <b>CENTRAL DISPATCH (X1C)</b>   |       |                             | <b>\$1,465,315</b> | <b>\$1,670,846</b> | <b>\$1,680,841</b> | <b>\$1,556,782</b> | <b>\$1,924,716</b> | <b>\$1,924,716</b> |
| <b>PERSONNEL (1)</b>            |       |                             | <b>\$849,986</b>   | <b>\$1,051,848</b> | <b>\$1,061,843</b> | <b>\$939,572</b>   | <b>\$1,184,246</b> | <b>\$1,184,246</b> |
| X1C34101                        | 10200 | X RETROACTIVE PAYROLL       | \$0                | \$0                | \$0                | \$941              | \$0                | \$0                |
| X1C34101                        | 11000 | X CD DIRECT SVC WORKER      | \$606,042          | \$843,286          | \$843,286          | \$667,012          | \$950,388          | \$950,388          |
| X1C34101                        | 12000 | X CD SUPER/ADMIN            | \$66,611           | \$66,165           | \$66,165           | \$69,549           | \$72,624           | \$72,624           |
| X1C34101                        | 17000 | X CD REGULAR PART TIME      | \$65,579           | \$71,863           | \$71,863           | \$69,879           | \$79,691           | \$79,691           |
| X1C34101                        | 18000 | X CD OVERTIME               | \$47,149           | \$29,984           | \$39,979           | \$47,303           | \$33,750           | \$33,750           |
| X1C34101                        | 19000 | X CD TEMP & PART TIME       | \$0                | \$0                | \$0                | \$7,882            | \$0                | \$0                |
| X1C34101                        | 19501 | C CD LONGEVITY PAYMENTS     | \$5,666            | \$6,000            | \$6,000            | \$32,001           | \$11,493           | \$11,493           |
| X1C34101                        | 19502 | C CD VACATION PAYOUT        | \$7,094            | \$0                | \$0                | \$1,333            | \$0                | \$0                |
| X1C34101                        | 19504 | C CD HOLIDAY PAY            | \$14,301           | \$12,550           | \$12,550           | \$13,413           | \$14,300           | \$14,300           |
| X1C34101                        | 19505 | C CD SHIFT DIFFERENTIAL     | \$22,654           | \$22,000           | \$22,000           | \$22,093           | \$22,000           | \$22,000           |
| X1C34101                        | 19510 | C CD VACATION BUY BACK      | \$9,275            | \$0                | \$0                | \$3,037            | \$0                | \$0                |
| X1C34101                        | 19513 | X COMP TIME PAYOUT          | \$439              | \$0                | \$0                | \$84               | \$0                | \$0                |
| X1C34101                        | 19550 | X HEALTH INS BUYOUT         | \$5,177            | \$0                | \$0                | \$5,046            | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>          |       |                             | <b>\$7,969</b>     | <b>\$18,677</b>    | <b>\$18,677</b>    | <b>\$16,889</b>    | <b>\$22,213</b>    | <b>\$22,213</b>    |
| X1C34104                        | 41102 | X CD EDUC WORKSHOPS         | \$1,513            | \$6,000            | \$6,000            | \$2,500            | \$5,000            | \$5,000            |
| X1C34104                        | 41401 | X CD LIAB & OTHER INSURAN   | \$6,456            | \$12,677           | \$12,677           | \$12,677           | \$15,913           | \$15,913           |
| X1C34104                        | 42700 | X CD MEMBERSHIPS & DUES     | \$0                | \$0                | \$0                | \$1,012            | \$0                | \$0                |
| X1C34104                        | 43004 | X CD MEDICAL FEES           | \$0                | \$0                | \$0                | \$700              | \$1,300            | \$1,300            |
| <b>EMPLOYEE BENEFITS (8)</b>    |       |                             | <b>\$607,360</b>   | <b>\$600,321</b>   | <b>\$600,321</b>   | <b>\$600,321</b>   | <b>\$718,257</b>   | <b>\$718,257</b>   |
| X1C34108                        | 81000 | RETIREMENT                  | \$138,137          | \$132,065          | \$132,065          | \$132,065          | \$163,800          | \$163,800          |
| X1C34108                        | 83000 | SOCIAL SECURITY             | \$76,071           | \$70,499           | \$70,499           | \$70,499           | \$79,114           | \$79,114           |
| X1C34108                        | 84000 | WORKERS' COMPENSATION       | \$27,417           | \$25,966           | \$25,966           | \$25,966           | \$28,747           | \$28,747           |
| X1C34108                        | 84500 | GROUP LIFE INS              | \$2,080            | \$2,266            | \$2,266            | \$2,266            | \$2,266            | \$2,266            |
| X1C34108                        | 86000 | HOSPITAL & MEDICAL INS      | \$342,981          | \$346,807          | \$346,807          | \$346,807          | \$421,586          | \$421,586          |
| X1C34108                        | 86500 | DENTAL INS                  | \$15,376           | \$16,874           | \$16,874           | \$16,874           | \$17,050           | \$17,050           |
| X1C34108                        | 89000 | VISION INS                  | \$5,298            | \$5,844            | \$5,844            | \$5,844            | \$5,694            | \$5,694            |



|                                      |       |      |                                 | 2024<br>Actual     | 2025<br>Adopted   | 2025<br>Modified   | 2025<br>Projected  | 2026<br>Tentative | 2026<br>Adopted   |
|--------------------------------------|-------|------|---------------------------------|--------------------|-------------------|--------------------|--------------------|-------------------|-------------------|
| <b>EMERGENCY SVCS (X2)</b>           |       |      |                                 | <b>\$371,529</b>   | <b>\$306,156</b>  | <b>\$306,156</b>   | <b>\$297,215</b>   | <b>\$366,462</b>  | <b>\$366,462</b>  |
| <b>EMERGENCY SVCS (X20)</b>          |       |      |                                 | <b>\$371,529</b>   | <b>\$306,156</b>  | <b>\$306,156</b>   | <b>\$297,215</b>   | <b>\$366,462</b>  | <b>\$366,462</b>  |
| <b>PERSONNEL (1)</b>                 |       |      |                                 | <b>\$190,062</b>   | <b>\$210,364</b>  | <b>\$210,364</b>   | <b>\$198,687</b>   | <b>\$246,012</b>  | <b>\$246,012</b>  |
| X2036401                             | 12000 |      | X ADM SUPER/ADMIN               | \$113,929          | \$137,360         | \$137,360          | \$105,040          | \$164,440         | \$164,440         |
| X2036401                             | 13000 |      | X ADMIN TECH                    | \$14,355           | \$23,833          | \$23,833           | \$24,972           | \$26,330          | \$26,330          |
| X2036401                             | 14000 |      | X ADM CLERICAL                  | \$44,692           | \$49,171          | \$49,171           | \$52,819           | \$55,242          | \$55,242          |
| X2036401                             | 19000 |      | X TEMP & PART TIME              | \$5,640            | \$0               | \$0                | \$0                | \$0               | \$0               |
| X2036401                             | 19501 |      | X ADM LONGEVITY<br>PAYMENTS     | \$535              | \$0               | \$0                | \$4,000            | \$0               | \$0               |
| X2036401                             | 19502 |      | X ADM VACATION PAYOUT           | \$4,299            | \$0               | \$0                | \$0                | \$0               | \$0               |
| X2036401                             | 19507 |      | X ADM OUT OF TITLE PAY          | \$0                | \$0               | \$0                | \$6,720            | \$0               | \$0               |
| X2036401                             | 19510 |      | X ADM VACATION BUY BACK         | \$0                | \$0               | \$0                | \$1,012            | \$0               | \$0               |
| X2036401                             | 19513 |      | X ADM COMP PAY                  | \$2,627            | \$0               | \$0                | \$0                | \$0               | \$0               |
| X2036401                             | 19550 |      | X ADM HEALTH INS BUYOUT         | \$3,985            | \$0               | \$0                | \$4,123            | \$0               | \$0               |
| <b>EQUIP (2)</b>                     |       |      |                                 | <b>\$100,000</b>   | <b>\$0</b>        | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>        | <b>\$0</b>        |
| X2036402                             | 25000 |      | X RESCUE TECH EQUIP             | \$100,000          | \$0               | \$0                | \$0                | \$0               | \$0               |
| <b>CONTRACTUAL (4)</b>               |       |      |                                 | <b>\$39,214</b>    | <b>\$34,304</b>   | <b>\$34,304</b>    | <b>\$33,155</b>    | <b>\$42,475</b>   | <b>\$42,475</b>   |
| X2036404                             | 41401 |      | X ADM LIAB & OTHER INSURA       | \$3,631            | \$1,937           | \$1,937            | \$1,937            | \$2,431           | \$2,431           |
| X2036404                             | 41901 |      | X ADM CENTRAL PRINTING          | \$163              | \$150             | \$150              | \$222              | \$150             | \$150             |
| X2036404                             | 42000 |      | X ADM OFFICE SUPPLIES           | \$1,477            | \$1,500           | \$1,500            | \$1,500            | \$1,500           | \$1,500           |
| X2036404                             | 42004 |      | X COMPUTER SOFTWARE             | \$25,717           | \$21,441          | \$21,441           | \$21,869           | \$30,000          | \$30,000          |
| X2036404                             | 42101 |      | X ADM I/D COPYING EQUIP         | \$409              | \$576             | \$576              | \$410              | \$369             | \$369             |
| X2036404                             | 42202 |      | X EQUIP REPAIR & MAINT          | \$0                | \$1,000           | \$1,000            | \$400              | \$600             | \$600             |
| X2036404                             | 42402 |      | X ADM I/D POSTAGE               | \$54               | \$200             | \$200              | \$70               | \$200             | \$200             |
| X2036404                             | 42700 |      | X ADM MEMBERSHIP & DUES         | \$497              | \$900             | \$900              | \$600              | \$900             | \$900             |
| X2036404                             | 43004 |      | X ADM MEDICAL FEES              | \$0                | \$300             | \$300              | \$0                | \$300             | \$300             |
| X2036404                             | 43007 |      | X ADM OTHER FEES & SVCS         | \$295              | \$0               | \$0                | \$485              | \$225             | \$225             |
| X2036404                             | 44000 |      | X ADM I/D AUTO EXP              | \$3,615            | \$3,000           | \$3,000            | \$2,073            | \$2,500           | \$2,500           |
| X2036404                             | 44001 |      | X ADM AUTO EXP                  | \$129              | \$0               | \$0                | \$0                | \$0               | \$0               |
| X2036404                             | 44100 |      | X ADM I/D FUEL CHARGES          | \$3,228            | \$3,200           | \$3,200            | \$3,588            | \$3,200           | \$3,200           |
| X2036404                             | 44102 |      | X ADM GASOLINE PURCH            | \$0                | \$100             | \$100              | \$0                | \$100             | \$100             |
| <b>REVENUE (5)</b>                   |       |      |                                 | <b>(\$43,197)</b>  | <b>(\$47,211)</b> | <b>(\$47,211)</b>  | <b>(\$43,326)</b>  | <b>(\$43,197)</b> | <b>(\$43,197)</b> |
| X2027015                             | 55000 |      | X PRIOR YEAR REFUND             | \$0                | \$0               | \$0                | (\$129)            | \$0               | \$0               |
| X2043055                             | 57000 |      | X FA ADM CIVIL DEFENSE          | (\$43,197)         | (\$47,211)        | (\$47,211)         | (\$43,197)         | (\$43,197)        | (\$43,197)        |
| <b>EMPLOYEE BENEFITS (8)</b>         |       |      |                                 | <b>\$85,449</b>    | <b>\$108,699</b>  | <b>\$108,699</b>   | <b>\$108,699</b>   | <b>\$121,172</b>  | <b>\$121,172</b>  |
| X2036408                             | 81000 |      | RETIREMENT                      | \$24,296           | \$28,736          | \$28,736           | \$28,736           | \$36,927          | \$36,927          |
| X2036408                             | 83000 |      | SOCIAL SECURITY                 | \$13,881           | \$15,247          | \$15,247           | \$15,247           | \$18,141          | \$18,141          |
| X2036408                             | 84000 |      | WORKERS' COMPENSATION           | \$4,752            | \$5,532           | \$5,532            | \$5,532            | \$6,346           | \$6,346           |
| X2036408                             | 84500 |      | GROUP LIFE INS                  | \$263              | \$326             | \$326              | \$326              | \$350             | \$350             |
| X2036408                             | 86000 |      | HOSPITAL & MEDICAL INS          | \$39,668           | \$55,626          | \$55,626           | \$55,626           | \$55,882          | \$55,882          |
| X2036408                             | 86500 |      | DENTAL INS                      | \$1,944            | \$2,432           | \$2,432            | \$2,432            | \$2,635           | \$2,635           |
| X2036408                             | 89000 |      | VISION INS                      | \$647              | \$800             | \$800              | \$800              | \$891             | \$891             |
| <b>AMERICAN REC PLAN (ARP) (X29)</b> |       |      |                                 | <b>\$0</b>         | <b>\$0</b>        | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>        | <b>\$0</b>        |
| <b>EQUIP (2)</b>                     |       |      |                                 | <b>\$100,000</b>   | <b>\$0</b>        | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>        | <b>\$0</b>        |
| X2936402                             | 25000 | ARP6 | X ARP 6.1 RESCUE TECH<br>EQUIP  | \$100,000          | \$0               | \$0                | \$0                | \$0               | \$0               |
| <b>REVENUE (5)</b>                   |       |      |                                 | <b>(\$100,000)</b> | <b>\$0</b>        | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>        | <b>\$0</b>        |
| X2940895                             | 57000 | ARP6 | X ARP 6.1 RESCUE TECH EQ<br>REV | (\$100,000)        | \$0               | \$0                | \$0                | \$0               | \$0               |
| <b>EMERGENCY SVCS GRANTS (X2Z)</b>   |       |      |                                 | <b>\$0</b>         | <b>\$0</b>        | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>        | <b>\$0</b>        |
| <b>PERSONNEL (1)</b>                 |       |      |                                 | <b>\$209,055</b>   | <b>\$0</b>        | <b>\$209,055</b>   | <b>\$209,055</b>   | <b>\$0</b>        | <b>\$0</b>        |
| X2Z36401                             | 11000 | PSAP | X PSAP DIRECT SVC WORKER        | \$209,055          | \$0               | \$209,055          | \$209,055          | \$0               | \$0               |
| <b>EQUIP (2)</b>                     |       |      |                                 | <b>\$946,699</b>   | <b>\$0</b>        | <b>\$9,670,441</b> | <b>\$9,021,549</b> | <b>\$0</b>        | <b>\$0</b>        |
| X2Z36402                             | 23000 | 24HS | AUTO EQUIP                      | \$0                | \$0               | \$80,000           | \$80,000           | \$0               | \$0               |
| X2Z36402                             | 25000 | 20SI | X 20SI TECH EQUIP               | \$0                | \$0               | \$706,143          | \$706,143          | \$0               | \$0               |
| X2Z36402                             | 25000 | 21HS | X 21HS TECH EQUIP               | \$20,589           | \$0               | \$0                | \$0                | \$0               | \$0               |
| X2Z36402                             | 25000 | 21SI | X 21SI TECH EQUIP               | \$90,878           | \$0               | \$1,213,704        | \$1,213,704        | \$0               | \$0               |
| X2Z36402                             | 25000 | 22HS | X 22HS TECH EQUIP               | \$266              | \$0               | \$4,062            | \$4,062            | \$0               | \$0               |
| X2Z36402                             | 25000 | 23SI | X 23SI TECH EQUIP               | \$0                | \$0               | \$773,700          | \$773,700          | \$0               | \$0               |
| X2Z36402                             | 25000 | 24SI | TECH EQUIP                      | \$0                | \$0               | \$648,892          | \$0                | \$0               | \$0               |
| X2Z36402                             | 25000 | PSAP | X PSAP TECH EQUIP               | \$14,392           | \$0               | \$0                | \$0                | \$0               | \$0               |
| X2Z36402                             | 25000 | SICG | X SCIG TECH EQUIP               | \$820,573          | \$0               | \$6,243,940        | \$6,243,940        | \$0               | \$0               |



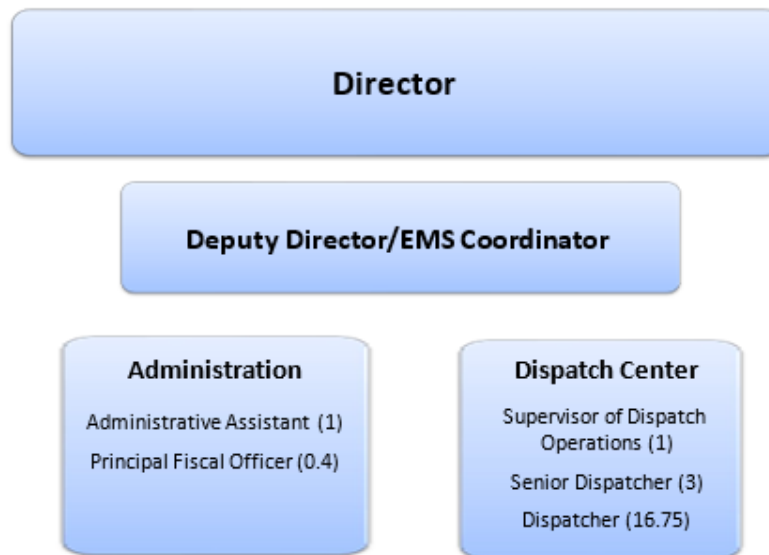
|                                          |       |      |                                | 2024<br>Actual       | 2025<br>Adopted    | 2025<br>Modified      | 2025<br>Projected    | 2026<br>Tentative  | 2026<br>Adopted    |
|------------------------------------------|-------|------|--------------------------------|----------------------|--------------------|-----------------------|----------------------|--------------------|--------------------|
| <b>CONTRACTUAL (4)</b>                   |       |      |                                | <b>\$241,384</b>     | <b>\$0</b>         | <b>\$633,660</b>      | <b>\$483,660</b>     | <b>\$0</b>         | <b>\$0</b>         |
| X2Z36404                                 | 42004 | 23HS | COMPUTER SOFTWARE              | \$67,625             | \$0                | \$0                   | \$0                  | \$0                | \$0                |
| X2Z36404                                 | 43007 | 20SI | X 20SI OTHER FEES & SVCS       | \$0                  | \$0                | \$88,241              | \$88,241             | \$0                | \$0                |
| X2Z36404                                 | 43007 | 21HS | X 21HS OTHER FEES & SVCS       | \$3,944              | \$0                | \$0                   | \$0                  | \$0                | \$0                |
| X2Z36404                                 | 43007 | 21SI | X 21SI OTHER FEES & SVCS       | \$14,000             | \$0                | \$286,000             | \$286,000            | \$0                | \$0                |
| X2Z36404                                 | 43007 | 22HS | X 22HS OTHER FEES & SVCS       | \$0                  | \$0                | \$4,535               | \$4,535              | \$0                | \$0                |
| X2Z36404                                 | 43007 | 23HS | OTHER FEES & SRV               | \$15,668             | \$0                | \$7,944               | \$7,944              | \$0                | \$0                |
| X2Z36404                                 | 43007 | 23SI | X 23SI OTHER FEES & SRV        | \$0                  | \$0                | \$25,192              | \$25,192             | \$0                | \$0                |
| X2Z36404                                 | 43007 | 24HS | OTHER FEES & SRV               | \$0                  | \$0                | \$22,641              | \$22,641             | \$0                | \$0                |
| X2Z36404                                 | 43007 | 24SI | OTHER FEES & SRV               | \$0                  | \$0                | \$150,000             | \$0                  | \$0                | \$0                |
| X2Z36404                                 | 43007 | SICG | X SCIG OTHER FEES & SVCS       | \$140,148            | \$0                | \$49,108              | \$49,108             | \$0                | \$0                |
| <b>REVENUE (5)</b>                       |       |      |                                | <b>(\$1,397,138)</b> | <b>\$0</b>         | <b>(\$10,513,157)</b> | <b>(\$9,714,265)</b> | <b>\$0</b>         | <b>\$0</b>         |
| X2Z33895                                 | 56000 | PSAP | X PSAP STATE AID               | (\$223,447)          | \$0                | (\$209,055)           | (\$209,055)          | \$0                | \$0                |
| X2Z33895                                 | 56000 | SI   | X SI STATE AID                 | (\$104,878)          | \$0                | (\$3,891,872)         | (\$3,092,980)        | \$0                | \$0                |
| X2Z33895                                 | 56000 | SICG | X SCIG STATE AID               | (\$960,721)          | \$0                | (\$6,293,048)         | (\$6,293,048)        | \$0                | \$0                |
| X2Z43895                                 | 57000 | HS   | X FA HOMEL& SECURITY           | (\$108,092)          | \$0                | (\$119,181)           | (\$119,181)          | \$0                | \$0                |
| <b>PUBLIC SAFETY COMMUNICATIONS (XP)</b> |       |      |                                | <b>\$172,393</b>     | <b>\$175,626</b>   | <b>\$210,946</b>      | <b>\$248,686</b>     | <b>\$134,762</b>   | <b>\$134,762</b>   |
| <b>PUBLIC SAFETY COMMUNI (XP0)</b>       |       |      |                                | <b>\$122,783</b>     | <b>\$112,326</b>   | <b>\$187,746</b>      | <b>\$208,451</b>     | <b>\$87,062</b>    | <b>\$87,062</b>    |
| <b>PERSONNEL (1)</b>                     |       |      |                                | <b>\$20,943</b>      | <b>\$19,718</b>    | <b>\$19,718</b>       | <b>\$8,969</b>       | <b>\$0</b>         | <b>\$0</b>         |
| XP036401                                 | 12000 |      | X PSCS SUPER/ADMIN             | \$20,943             | \$19,718           | \$19,718              | \$8,969              | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>                   |       |      |                                | <b>\$219,504</b>     | <b>\$216,618</b>   | <b>\$292,670</b>      | <b>\$294,125</b>     | <b>\$330,062</b>   | <b>\$330,062</b>   |
| XP036404                                 | 41401 |      | X PSCS LIAB & OTHER INSUR      | \$0                  | \$141              | \$141                 | \$141                | \$177              | \$177              |
| XP036404                                 | 42004 |      | X COMPUTER SOFTWARE            | \$139,255            | \$164,063          | \$184,063             | \$197,476            | \$219,432          | \$219,432          |
| XP036404                                 | 42100 |      | X PSCS EQUIP RENTAL            | \$278                | \$300              | \$300                 | \$450                | \$360              | \$360              |
| XP036404                                 | 42200 |      | X PSCS I/D EQUIP REPAIR & MAIN | \$20,300             | \$21,000           | \$21,000              | \$21,027             | \$21,000           | \$21,000           |
| XP036404                                 | 42202 |      | X PSCS EQUIP REPAIR & MAINT    | \$36,302             | \$0                | \$44,000              | \$44,924             | \$45,000           | \$45,000           |
| XP036404                                 | 42302 |      | X PSCS OTHER PHONE SVCS        | \$14,489             | \$24,500           | \$24,500              | \$14,342             | \$20,000           | \$20,000           |
| XP036404                                 | 42303 |      | X PSCS I/D PHONE CHARGES       | \$2,864              | \$2,864            | \$2,864               | \$2,864              | \$3,593            | \$3,593            |
| XP036404                                 | 43007 |      | X PSCS OTHER FEES & SVCS       | \$6,017              | \$3,750            | \$15,802              | \$12,901             | \$20,500           | \$20,500           |
| <b>REVENUE (5)</b>                       |       |      |                                | <b>(\$129,455)</b>   | <b>(\$135,544)</b> | <b>(\$136,176)</b>    | <b>(\$106,177)</b>   | <b>(\$243,000)</b> | <b>(\$243,000)</b> |
| XP011405                                 | 55000 |      | X LR PSCS E911 SYS SURCHARG    | (\$88,911)           | (\$95,000)         | (\$95,000)            | (\$65,000)           | (\$200,000)        | (\$200,000)        |
| XP012895                                 | 55000 |      | X OTHER DEPT INCOME            | (\$40,544)           | (\$40,544)         | (\$41,176)            | (\$41,177)           | (\$43,000)         | (\$43,000)         |
| <b>EMPLOYEE BENEFITS (8)</b>             |       |      |                                | <b>\$11,791</b>      | <b>\$11,534</b>    | <b>\$11,534</b>       | <b>\$11,534</b>      | <b>\$0</b>         | <b>\$0</b>         |
| XP036408                                 | 81000 |      | RETIREMENT                     | \$2,833              | \$2,694            | \$2,694               | \$2,694              | \$0                | \$0                |
| XP036408                                 | 83000 |      | SOCIAL SECURITY                | \$1,480              | \$1,387            | \$1,387               | \$1,387              | \$0                | \$0                |
| XP036408                                 | 84000 |      | WORKERS' COMPENSATION          | \$545                | \$519              | \$519                 | \$519                | \$0                | \$0                |
| XP036408                                 | 84500 |      | GROUP LIFE INS                 | \$24                 | \$24               | \$24                  | \$24                 | \$0                | \$0                |
| XP036408                                 | 86000 |      | HOSPITAL & MEDICAL INS         | \$6,680              | \$6,680            | \$6,680               | \$6,680              | \$0                | \$0                |
| XP036408                                 | 86500 |      | DENTAL INS                     | \$176                | \$176              | \$176                 | \$176                | \$0                | \$0                |
| XP036408                                 | 89000 |      | VISION INS                     | \$54                 | \$54               | \$54                  | \$54                 | \$0                | \$0                |
| <b>AMERICAN REC PLAN (ARP) (XP9)</b>     |       |      |                                | <b>\$0</b>           | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>           | <b>\$0</b>         | <b>\$0</b>         |
| <b>EQUIP (2)</b>                         |       |      |                                | <b>\$2,999,767</b>   | <b>\$0</b>         | <b>\$1,696,967</b>    | <b>\$1,696,967</b>   | <b>\$0</b>         | <b>\$0</b>         |
| XP930202                                 | 25000 | ARP1 | X ARP 1.7 COMMUNIC EQUIP       | \$0                  | \$0                | \$1,217,570           | \$1,217,570          | \$0                | \$0                |
| XP930202                                 | 25000 | ARP6 | X ARP 6.1 COMMUNIC EQUIP       | \$2,999,767          | \$0                | \$479,397             | \$479,397            | \$0                | \$0                |
| <b>REVENUE (5)</b>                       |       |      |                                | <b>(\$2,999,767)</b> | <b>\$0</b>         | <b>(\$1,696,967)</b>  | <b>(\$1,696,967)</b> | <b>\$0</b>         | <b>\$0</b>         |
| XP940895                                 | 57000 | ARP1 | X ARP 1.7 REVENUE COMM EQ      | \$0                  | \$0                | (\$1,217,570)         | (\$1,217,570)        | \$0                | \$0                |
| XP940895                                 | 57000 | ARP6 | X ARP 6.1 REVENUE COMM EQ      | (\$2,999,767)        | \$0                | (\$479,397)           | (\$479,397)          | \$0                | \$0                |
| <b>COMMUNICATION TOWERS (XPT)</b>        |       |      |                                | <b>\$49,610</b>      | <b>\$63,300</b>    | <b>\$23,200</b>       | <b>\$40,235</b>      | <b>\$47,700</b>    | <b>\$47,700</b>    |
| <b>CONTRACTUAL (4)</b>                   |       |      |                                | <b>\$52,010</b>      | <b>\$68,200</b>    | <b>\$28,100</b>       | <b>\$42,635</b>      | <b>\$52,600</b>    | <b>\$52,600</b>    |
| XPT36404                                 | 40700 |      | X TOWERS BLDG & PROP RENT      | \$26,589             | \$26,600           | \$0                   | \$0                  | \$0                | \$0                |
| XPT36404                                 | 41600 |      | X TOWERS ELECTRICITY           | \$19,661             | \$20,000           | \$20,000              | \$28,910             | \$34,000           | \$34,000           |
| XPT36404                                 | 42300 |      | TOWERS OTHER COMMUN SVC        | \$0                  | \$15,600           | \$5,600               | \$7,600              | \$15,600           | \$15,600           |
| XPT36404                                 | 43007 |      | X TOWERS OTHER FEES & SRV      | \$5,571              | \$5,000            | \$1,500               | \$5,500              | \$2,000            | \$2,000            |
| XPT36404                                 | 44103 |      | X TOWERS PROPANE PURCHASES     | \$190                | \$1,000            | \$1,000               | \$625                | \$1,000            | \$1,000            |
| <b>REVENUE (5)</b>                       |       |      |                                | <b>(\$2,400)</b>     | <b>(\$4,900)</b>   | <b>(\$4,900)</b>      | <b>(\$2,400)</b>     | <b>(\$4,900)</b>   | <b>(\$4,900)</b>   |
| XPT27705                                 | 55000 |      | X PS LR OTHER REVENUE          | (\$2,400)            | (\$4,900)          | (\$4,900)             | (\$2,400)            | (\$4,900)          | (\$4,900)          |



## Payroll Detail

|                           | Positions | Full Time Equivalent<br>(FTE) | Adopted 2026        |
|---------------------------|-----------|-------------------------------|---------------------|
| <b>EMERGENCY SERVICES</b> | <b>26</b> | <b>24.15</b>                  | <b>\$ 1,348,715</b> |
| <b>X1C34101</b>           | <b>22</b> | <b>20.75</b>                  | <b>\$1,102,703</b>  |
| EMER SVCS SPVR DISP       | 1         | 1                             | \$ 72,624           |
| SR EMER SVCS DISPATCH     | 3         | 3                             | \$ 182,780          |
| DISPATCHER EMER SVCS      | 18        | 16.75                         | \$ 847,299          |
| <b>X2036401</b>           | <b>4</b>  | <b>3.4</b>                    | <b>\$246,012</b>    |
| EMERGENCY SVCS DIR        | 1         | 1                             | \$ 86,095           |
| DEP DIR/ EMS COORD        | 1         | 1                             | \$ 78,345           |
| ADMIN ASSISTANT           | 1         | 1                             | \$ 55,242           |
| PRIN FISCAL OFFICER       | 1         | 0.4                           | \$ 26,330           |

## Departmental Structure



# Highway



Donald Chambers  
Superintendent

## Mission Statement



- To maintain and improve the County's 575.39 miles of roads and 191 bridges while maintaining fiscal responsibility.
- To conduct our work with maximum consideration being given to the movement of traffic and the safety of the traveling public and employees.
- To furnish information and support to Village & Town Highway Departments.

## Programs

- Administration (HA)
- Engineering (HE)
- Services to Other Governments (HG) — Paving, painting, etc. for towns/villages in the County
- Services to Other Departments (HD) — Repairs and maintenance on County vehicles
- Traffic Safety (HM4)
- Maintenance of Roads (HM3)
- Maintenance of Bridges (HM5)

## Program Mandates

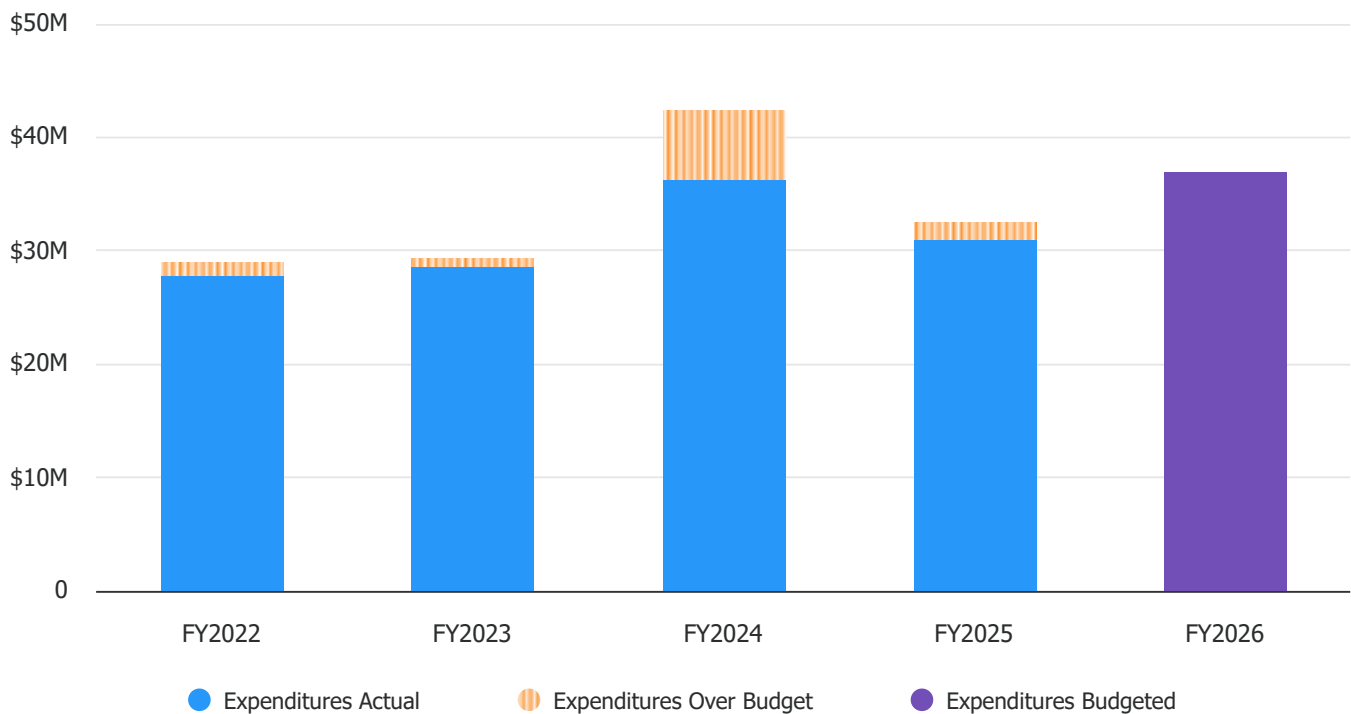
- Administration per NYS Highway Law Article 5 § 100
- County Snow Plowing per NYS Highway Law Article 5, § 102, ¶ 18b
- Engineering per NYS Highway Law Article 9, § 238
- Road Construction per NYS Highway Law Article 6, § 117

- Road Construction (HM1)
- Bridge Construction (HM5, B1-B34)
- County Snow Plow Operations (HC)
- State Snow Plow Operations (HS)
- Federal Pass-Through Bridge Program (HM299)
- Road Machinery (HR)

- Transfer to Capital Projects per NYS Highway Law Article 6, § 129, and Article 9, § 238
- General Maintenance of County Roads per Traffic Safety NYS Highway Law Article 6, § 129, Article 9, § 238
- Traffic Safety Federal Regulations (MUTCD):  
§2A.07 ¶ 01, ¶ 02; § 2A.08 ¶ 04b; § 3A.02 ¶ 03;  
§ 3B.01 ¶ 01; § 5E/02 ¶ 02; § 5E.03 ¶ 02
- Bridge & Culvert Construction per NYS Highway Law Article 6, §129, and Article 9, § 238
- Road Machinery per NYS Highway Law Article 6, § 133.

## Appropriation Summary

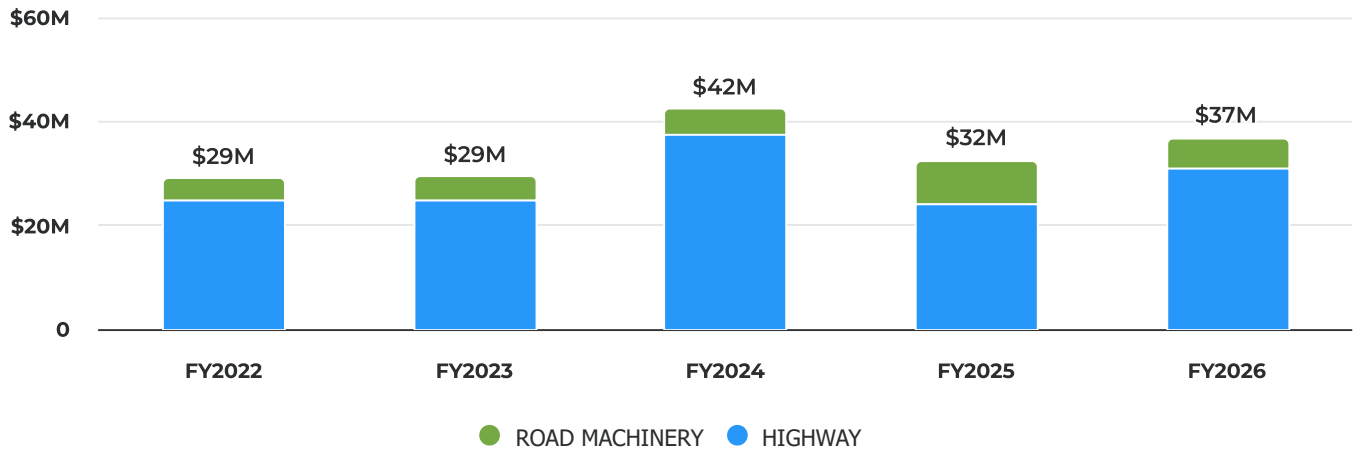
### Historical Appropriations Across Department



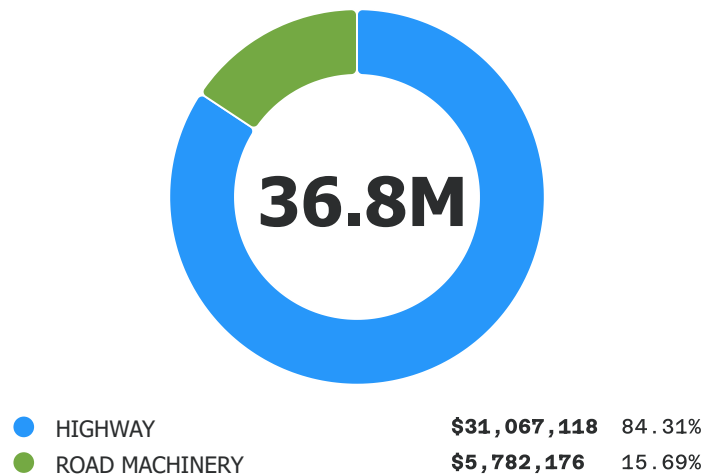


# Appropriations by Fund

## Historical Appropriations by Fund



## FY26 Appropriations by Fund



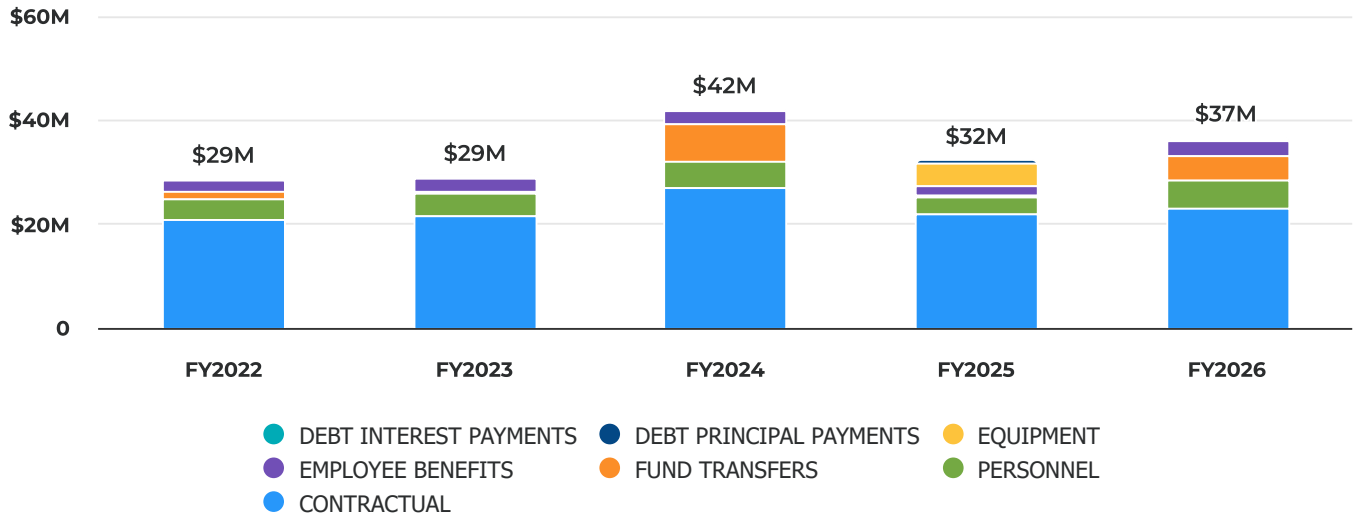
## Appropriations by Fund

| Category                  | 2025 Adopted Budget    | 2026 Adopted Budget    | 2025 Adopted Budget vs. 2026 Adopted Budget (% Change) |
|---------------------------|------------------------|------------------------|--------------------------------------------------------|
| HIGHWAY                   | \$25,592,257.00        | \$31,067,117.92        | 21.39%                                                 |
| ROAD MACHINERY            | \$5,380,329.00         | \$5,782,176.20         | 7.47%                                                  |
| CAPITAL FUND              | \$45,771.22            | -                      | -100.00%                                               |
| <b>Total Expenditures</b> | <b>\$31,018,357.22</b> | <b>\$36,849,294.12</b> | <b>18.80%</b>                                          |

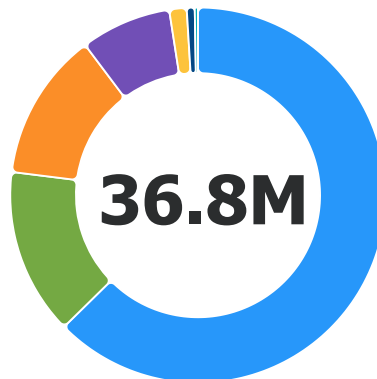


# Appropriations by Category

## Historical Appropriations by Category



## FY26 Appropriations by Category



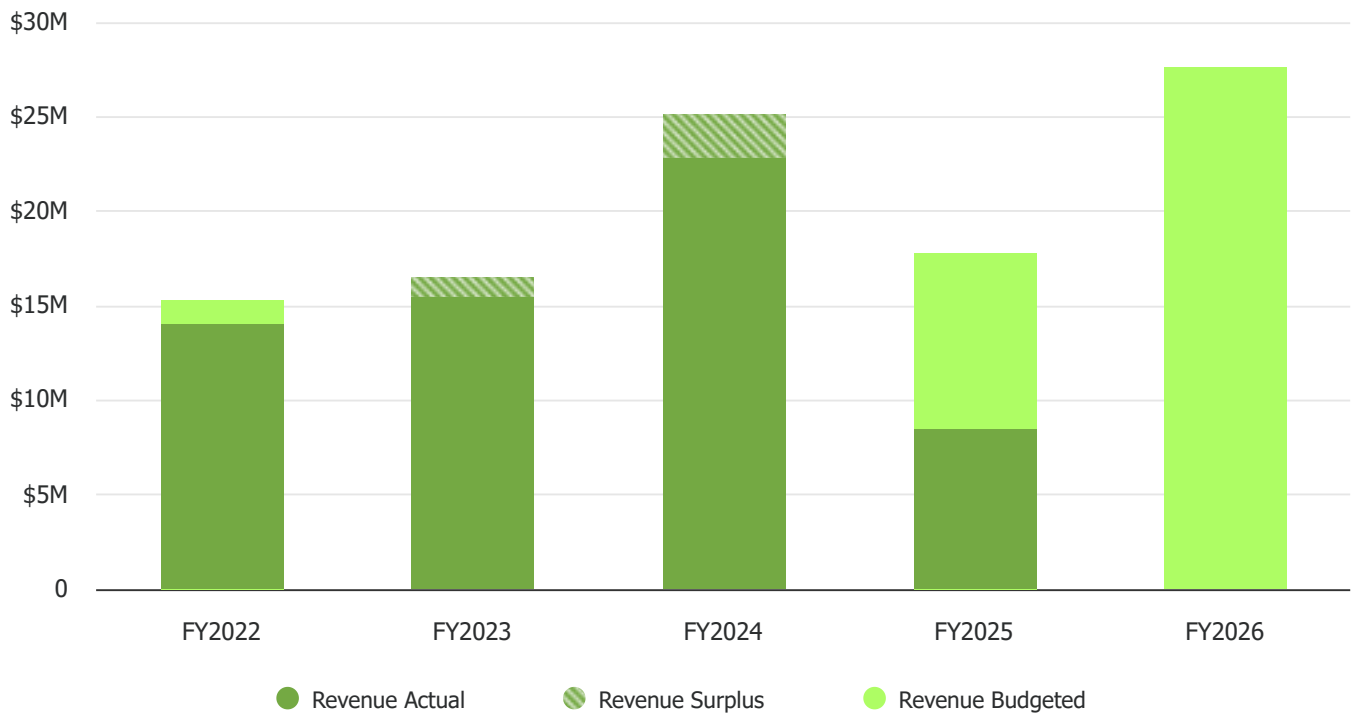
|                         |              |        |
|-------------------------|--------------|--------|
| CONTRACTUAL             | \$23,083,889 | 62.64% |
| PERSONNEL               | \$5,281,443  | 14.33% |
| FUND TRANSFERS          | \$4,703,122  | 12.76% |
| EMPLOYEE BENEFITS       | \$2,873,852  | 7.80%  |
| DEBT PRINCIPAL PAYMENTS | \$555,000    | 1.51%  |
| EQUIPMENT               | \$250,000    | 0.68%  |
| DEBT INTEREST PAYMENTS  | \$101,988    | 0.28%  |

## Appropriations by Category

| Category                  | 2025 Adopted Budget    | 2026 Adopted Budget    | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|------------------------|------------------------|--------------------------------------------------------------|
| PERSONNEL                 | \$4,878,625.96         | \$5,281,443.05         | 8.26%                                                        |
| EQUIPMENT                 | -                      | \$250,000.00           | -                                                            |
| CONTRACTUAL               | \$22,035,680.00        | \$23,083,889.07        | 4.76%                                                        |
| DEBT PRINCIPAL PAYMENTS   | \$540,000.00           | \$555,000.00           | 2.78%                                                        |
| DEBT INTEREST PAYMENTS    | \$115,588.00           | \$101,988.00           | -11.77%                                                      |
| EMPLOYEE BENEFITS         | \$2,777,463.26         | \$2,873,852.00         | 3.47%                                                        |
| FUND TRANSFERS            | \$671,000.00           | \$4,703,122.00         | 600.91%                                                      |
| <b>Total Expenditures</b> | <b>\$31,018,357.22</b> | <b>\$36,849,294.12</b> | <b>18.80%</b>                                                |

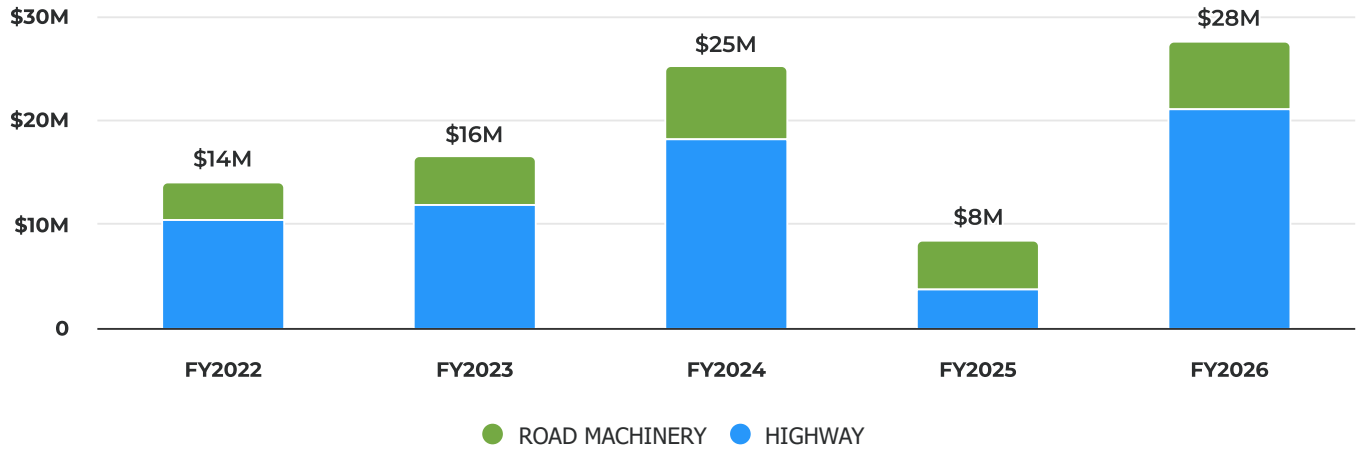
## Revenue Summary

### Historical Revenues Across Department

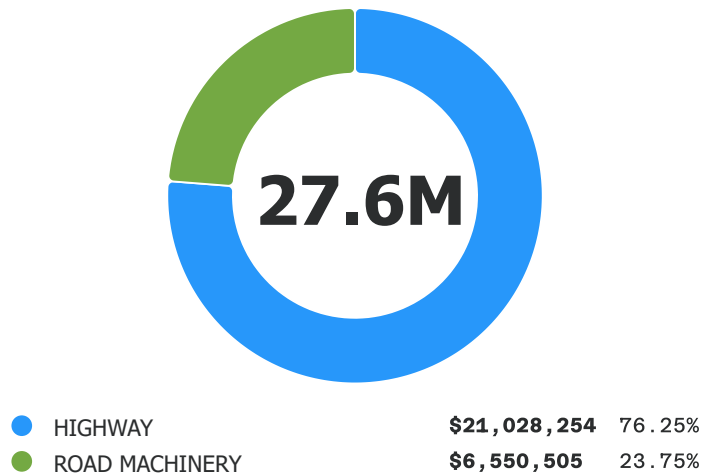


## Revenues by Fund

### Historical Revenues by Fund



### FY26 Revenues by Fund



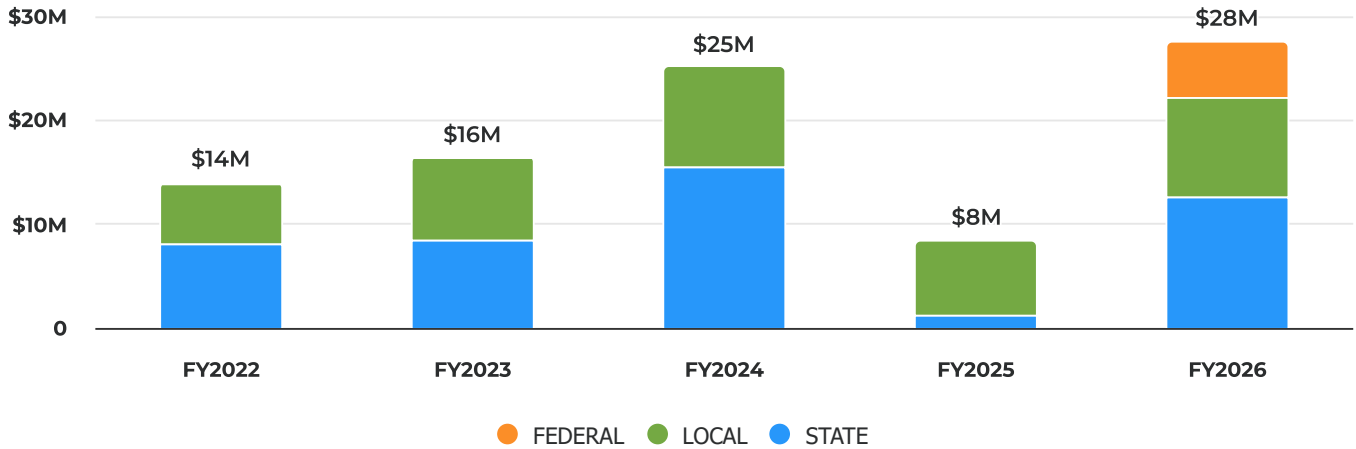
## Revenues by Fund

| Category              | 2025 Adopted Budget    | 2026 Adopted Budget    | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|-----------------------|------------------------|------------------------|--------------------------------------------------------------|
| HIGHWAY               | \$11,749,694.00        | \$21,028,253.94        | 78.97%                                                       |
| ROAD MACHINERY        | \$6,019,801.00         | \$6,550,505.00         | 8.82%                                                        |
| <b>Total Revenues</b> | <b>\$17,769,495.00</b> | <b>\$27,578,758.94</b> | <b>55.20%</b>                                                |

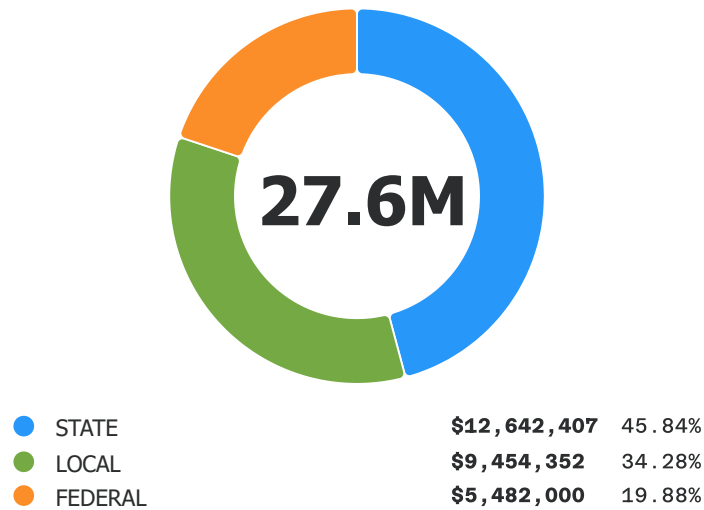


# Revenues by Revenue Source

## Historical Revenues by Revenue Source



## FY26 Revenues by Revenue Source



## Revenues by Revenue Source

| Category              | 2025 Adopted Budget    | 2026 Adopted Budget    | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|-----------------------|------------------------|------------------------|--------------------------------------------------------------|
| LOCAL                 | \$8,824,101.00         | \$9,454,352.00         | 7.14%                                                        |
| STATE                 | \$8,945,394.00         | \$12,642,406.94        | 41.33%                                                       |
| FEDERAL               | -                      | \$5,482,000.00         | -                                                            |
| <b>Total Revenues</b> | <b>\$17,769,495.00</b> | <b>\$27,578,758.94</b> | <b>55.20%</b>                                                |



# Budget Detail

|                                  |       |                            | 2024 Actual         | 2025 Adopted        | 2025 Modified       | 2025 Projected      | 2026 Tentative     | 2026 Adopted       |
|----------------------------------|-------|----------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------------|
| <b>HIGHWAY (200)</b>             |       |                            | <b>\$17,213,502</b> | <b>\$13,203,091</b> | <b>\$24,086,242</b> | <b>\$23,272,896</b> | <b>\$9,270,535</b> | <b>\$9,270,535</b> |
| <b>HIGHWAY ADMINON (HA)</b>      |       |                            | <b>\$515,481</b>    | <b>\$491,171</b>    | <b>\$505,050</b>    | <b>\$536,356</b>    | <b>\$443,568</b>   | <b>\$443,568</b>   |
| <b>HIGHWAY ADMINON (HA0)</b>     |       |                            | <b>\$515,481</b>    | <b>\$491,171</b>    | <b>\$505,050</b>    | <b>\$536,356</b>    | <b>\$443,568</b>   | <b>\$443,568</b>   |
| <b>PERSONNEL (1)</b>             |       |                            | <b>\$349,184</b>    | <b>\$311,584</b>    | <b>\$311,584</b>    | <b>\$352,732</b>    | <b>\$273,007</b>   | <b>\$273,007</b>   |
| HA050101                         | 10200 | H RETROACTIVE PAYROLL      | \$0                 | \$0                 | \$0                 | \$902               | \$0                | \$0                |
| HA050101                         | 12000 | H ADM SUPER/ADMIN          | \$258,577           | \$256,882           | \$256,882           | \$271,716           | \$209,737          | \$209,737          |
| HA050101                         | 13000 | H ADM TECHNICAL            | \$0                 | \$0                 | \$0                 | \$25,058            | \$57,355           | \$57,355           |
| HA050101                         | 14000 | H ADM CLERICAL             | \$55,080            | \$51,102            | \$51,102            | \$26,907            | \$0                | \$0                |
| HA050101                         | 19501 | H ADM LONGEVITY PMTS       | \$4,089             | \$3,600             | \$3,600             | \$14,717            | \$5,915            | \$5,915            |
| HA050101                         | 19502 | H ADM VACATION PAYOUT      | \$14,589            | \$0                 | \$0                 | \$0                 | \$0                | \$0                |
| HA050101                         | 19510 | H ADM VACATION BUY BACK    | \$12,849            | \$0                 | \$0                 | \$9,433             | \$0                | \$0                |
| HA050101                         | 19550 | H ADM HEALTH INS BUYOUT    | \$4,000             | \$0                 | \$0                 | \$4,000             | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>           |       |                            | <b>\$39,461</b>     | <b>\$53,954</b>     | <b>\$67,833</b>     | <b>\$57,991</b>     | <b>\$60,165</b>    | <b>\$60,165</b>    |
| HA050104                         | 40600 | H ADM MACHINERY RENTAL     | \$6,905             | \$7,500             | \$7,500             | \$7,400             | \$7,500            | \$7,500            |
| HA050104                         | 40800 | H ADM BLDG & PROP MAIN     | \$8,475             | \$5,900             | \$5,900             | \$6,700             | \$6,000            | \$6,000            |
| HA050104                         | 41102 | H ADM EDUC WORKSHOPS       | \$525               | \$525               | \$525               | \$1,548             | \$1,100            | \$1,100            |
| HA050104                         | 41401 | H ADM LIAB & OTHER INSURA  | \$1,850             | \$2,102             | \$2,102             | \$2,102             | \$4,931            | \$4,931            |
| HA050104                         | 41600 | H ADM ELECTRICITY          | \$4,619             | \$4,700             | \$4,700             | \$7,047             | \$7,000            | \$7,000            |
| HA050104                         | 41700 | H ADM WATER                | \$385               | \$330               | \$330               | \$550               | \$400              | \$400              |
| HA050104                         | 41802 | H ADM HEATING-NATURAL GAS  | \$4,837             | \$6,100             | \$6,100             | \$5,690             | \$6,000            | \$6,000            |
| HA050104                         | 41901 | H ADM CENTRAL PRINTING     | \$1,052             | \$400               | \$400               | \$657               | \$650              | \$650              |
| HA050104                         | 42000 | H ADM OFFICE SUPPLIES      | \$1,155             | \$900               | \$900               | \$947               | \$900              | \$900              |
| HA050104                         | 42101 | H ADM I/D COPYING EQUIP    | \$909               | \$900               | \$900               | \$871               | \$755              | \$755              |
| HA050104                         | 42202 | H ADM EQUIP REPAIR & MAINT | \$2,252             | \$2,400             | \$2,400             | \$2,261             | \$2,400            | \$2,400            |
| HA050104                         | 42303 | H ADM I/D PHONE CHARGES    | \$1,193             | \$1,193             | \$1,193             | \$1,193             | \$1,554            | \$1,554            |
| HA050104                         | 42402 | H ADM I/D POSTAGE          | \$401               | \$500               | \$500               | \$500               | \$500              | \$500              |
| HA050104                         | 42700 | H ADM MEMBERSHIPS & DUES   | \$625               | \$625               | \$625               | \$875               | \$625              | \$625              |
| HA050104                         | 43006 | H ADM DOCUMENT MGMT        | \$0                 | \$13,879            | \$27,758            | \$13,879            | \$14,000           | \$14,000           |
| HA050104                         | 44105 | H ADM NATURAL GAS PURCH    | \$3,994             | \$5,500             | \$5,500             | \$4,738             | \$4,800            | \$4,800            |
| HA050104                         | 44500 | H ADM OTHER TRAVEL REIMB   | \$286               | \$500               | \$500               | \$1,033             | \$1,050            | \$1,050            |
| <b>EMPLOYEE BENEFITS (8)</b>     |       |                            | <b>\$126,836</b>    | <b>\$125,633</b>    | <b>\$125,633</b>    | <b>\$125,633</b>    | <b>\$110,396</b>   | <b>\$110,396</b>   |
| HA050108                         | 81000 | RETIREMENT                 | \$42,997            | \$42,562            | \$42,562            | \$42,562            | \$40,978           | \$40,978           |
| HA050108                         | 83000 | SOCIAL SECURITY            | \$25,693            | \$22,786            | \$22,786            | \$22,786            | \$20,094           | \$20,094           |
| HA050108                         | 84000 | WORKERS' COMP              | \$8,721             | \$8,194             | \$8,194             | \$8,194             | \$7,044            | \$7,044            |
| HA050108                         | 84500 | GROUP LIFE INS             | \$410               | \$402               | \$402               | \$402               | \$299              | \$299              |
| HA050108                         | 86000 | HOSPITAL & MED INS         | \$45,052            | \$47,785            | \$47,785            | \$47,785            | \$39,098           | \$39,098           |
| HA050108                         | 86500 | DENTAL INS                 | \$3,035             | \$2,991             | \$2,991             | \$2,991             | \$2,248            | \$2,248            |
| HA050108                         | 89000 | VISION INS                 | \$927               | \$913               | \$913               | \$913               | \$635              | \$635              |
| <b>COUNTY SNOW REMOVAL (HC)</b>  |       |                            | <b>\$3,909,233</b>  | <b>\$3,963,421</b>  | <b>\$4,030,940</b>  | <b>\$4,157,771</b>  | <b>\$4,009,424</b> | <b>\$4,009,424</b> |
| <b>COUNTY SNOW REMOVAL (HC0)</b> |       |                            | <b>\$3,909,233</b>  | <b>\$3,963,421</b>  | <b>\$4,030,940</b>  | <b>\$4,157,771</b>  | <b>\$4,009,424</b> | <b>\$4,009,424</b> |
| <b>PERSONNEL (1)</b>             |       |                            | <b>\$250,809</b>    | <b>\$0</b>          | <b>\$0</b>          | <b>\$237,550</b>    | <b>\$0</b>         | <b>\$0</b>         |
| HC051421                         | 12000 | H CSR SUPER/ADMIN          | \$9,480             | \$0                 | \$0                 | \$10,913            | \$0                | \$0                |
| HC051421                         | 13000 | H CSR TECHNICAL            | \$154,802           | \$0                 | \$0                 | \$153,223           | \$0                | \$0                |
| HC051421                         | 15000 | H CSR LABORERS             | \$2,764             | \$0                 | \$0                 | \$693               | \$0                | \$0                |
| HC051421                         | 18000 | H CSR OVERTIME             | \$55,437            | \$0                 | \$0                 | \$44,843            | \$0                | \$0                |
| HC051421                         | 19504 | H CSR HOLIDAY PAY          | \$9,250             | \$0                 | \$0                 | \$15,317            | \$0                | \$0                |



|                                         |       |                               | 2024 Actual        | 2025 Adopted       | 2025 Modified      | 2025 Projected     | 2026 Tentative     | 2026 Adopted       |
|-----------------------------------------|-------|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| HC051421                                | 19505 | H CSR SHIFT DIFF              | \$19,076           | \$0                | \$0                | \$12,561           | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>                  |       |                               | <b>\$3,540,038</b> | <b>\$3,963,421</b> | <b>\$4,030,940</b> | <b>\$3,920,222</b> | <b>\$4,009,424</b> | <b>\$4,009,424</b> |
| HC051424                                | 40500 | H CSR SNOW REMOVAL            | \$2,310,175        | \$2,417,921        | \$2,417,921        | \$2,392,577        | \$2,500,924        | \$2,500,924        |
| HC051424                                | 40600 | H CSR MACHINERY RENTAL        | \$1,020,965        | \$1,100,000        | \$1,100,000        | \$1,161,350        | \$1,100,000        | \$1,100,000        |
| HC051424                                | 41102 | H CONT EDUC WORKSHOPS         | \$285              | \$500              | \$500              | \$95               | \$500              | \$500              |
| HC051424                                | 454WM | H CSR WINTER MAINT MATER      | \$208,613          | \$445,000          | \$512,519          | \$366,200          | \$408,000          | \$408,000          |
| <b>EMPLOYEE BENEFITS (8)</b>            |       |                               | <b>\$118,386</b>   | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         |
| HC051428                                | 81000 | RETIREMENT                    | \$32,307           | \$0                | \$0                | \$0                | \$0                | \$0                |
| HC051428                                | 83000 | SOCIAL SECURITY               | \$18,686           | \$0                | \$0                | \$0                | \$0                | \$0                |
| HC051428                                | 84000 | WORKERS' COMP                 | \$6,220            | \$0                | \$0                | \$0                | \$0                | \$0                |
| HC051428                                | 84500 | GROUP LIFE INS                | \$327              | \$0                | \$0                | \$0                | \$0                | \$0                |
| HC051428                                | 86000 | HOSPITAL & MED INS            | \$57,672           | \$0                | \$0                | \$0                | \$0                | \$0                |
| HC051428                                | 86500 | DENTAL INS                    | \$2,353            | \$0                | \$0                | \$0                | \$0                | \$0                |
| HC051428                                | 89000 | VISION INS                    | \$822              | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>EQUIP REPAIRS - OTHER DEPT (HD)</b>  |       |                               | <b>(\$123,997)</b> | <b>(\$56,453)</b>  | <b>(\$56,453)</b>  | <b>(\$134,962)</b> | <b>(\$48,028)</b>  | <b>(\$48,028)</b>  |
| <b>EQUIP REPAIRS - OTHER DEPT (HD0)</b> |       |                               | <b>(\$123,997)</b> | <b>(\$56,453)</b>  | <b>(\$56,453)</b>  | <b>(\$134,962)</b> | <b>(\$48,028)</b>  | <b>(\$48,028)</b>  |
| <b>PERSONNEL (1)</b>                    |       |                               | <b>\$65,383</b>    | <b>\$63,346</b>    | <b>\$63,346</b>    | <b>\$69,694</b>    | <b>\$70,213</b>    | <b>\$70,213</b>    |
| HD051301                                | 13000 | H ER TECHNICAL                | \$62,492           | \$62,046           | \$62,046           | \$65,436           | \$68,539           | \$68,539           |
| HD051301                                | 18000 | H ER OVERTIME                 | \$1,582            | \$0                | \$0                | \$685              | \$474              | \$474              |
| HD051301                                | 19500 | H ER CONTRACTUAL MISC         | \$100              | \$100              | \$100              | \$100              | \$0                | \$0                |
| HD051301                                | 19501 | H ER LONGEVITY PMTS           | \$1,209            | \$1,200            | \$1,200            | \$3,205            | \$1,200            | \$1,200            |
| HD051301                                | 19504 | H ER HOLIDAY PAY              | \$0                | \$0                | \$0                | \$268              | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>                  |       |                               | <b>\$401,791</b>   | <b>\$317,539</b>   | <b>\$317,539</b>   | <b>\$338,455</b>   | <b>\$341,265</b>   | <b>\$341,265</b>   |
| HD051304                                | 41401 | H ER LIAB & OTHER INSURAN     | \$377              | \$539              | \$539              | \$539              | \$1,265            | \$1,265            |
| HD051304                                | 42200 | H ER I/D EQUIP REPAIR & MAIN  | \$401,414          | \$317,000          | \$317,000          | \$337,916          | \$340,000          | \$340,000          |
| <b>REVENUE (5)</b>                      |       |                               | <b>(\$629,255)</b> | <b>(\$475,000)</b> | <b>(\$475,000)</b> | <b>(\$580,773)</b> | <b>(\$500,000)</b> | <b>(\$500,000)</b> |
| HD012895                                | 55000 | H EQUIP REPAIRS - OTHER DEPTS | (\$629,255)        | (\$475,000)        | (\$475,000)        | (\$580,773)        | (\$500,000)        | (\$500,000)        |
| <b>EMPLOYEE BENEFITS (8)</b>            |       |                               | <b>\$38,083</b>    | <b>\$37,662</b>    | <b>\$37,662</b>    | <b>\$37,662</b>    | <b>\$40,494</b>    | <b>\$40,494</b>    |
| HD051308                                | 81000 | RETIREMENT                    | \$8,847            | \$8,640            | \$8,640            | \$8,640            | \$10,468           | \$10,468           |
| HD051308                                | 83000 | SOCIAL SECURITY               | \$4,784            | \$4,608            | \$4,608            | \$4,608            | \$5,100            | \$5,100            |
| HD051308                                | 84000 | WORKERS' COMP                 | \$1,706            | \$1,663            | \$1,663            | \$1,663            | \$1,799            | \$1,799            |
| HD051308                                | 84500 | GROUP LIFE INS                | \$103              | \$103              | \$103              | \$103              | \$103              | \$103              |
| HD051308                                | 86000 | HOSPITAL & MED INS            | \$21,647           | \$21,647           | \$21,647           | \$21,647           | \$22,030           | \$22,030           |
| HD051308                                | 86500 | DENTAL INS                    | \$763              | \$767              | \$767              | \$767              | \$775              | \$775              |
| HD051308                                | 89000 | VISION INS                    | \$233              | \$234              | \$234              | \$234              | \$219              | \$219              |
| <b>ENGINEERING (HE)</b>                 |       |                               | <b>\$285,825</b>   | <b>\$469,010</b>   | <b>\$469,010</b>   | <b>\$366,661</b>   | <b>\$429,864</b>   | <b>\$429,864</b>   |
| <b>ENGINEERING (HE0)</b>                |       |                               | <b>\$285,825</b>   | <b>\$469,010</b>   | <b>\$469,010</b>   | <b>\$366,661</b>   | <b>\$429,864</b>   | <b>\$429,864</b>   |
| <b>PERSONNEL (1)</b>                    |       |                               | <b>\$176,480</b>   | <b>\$279,598</b>   | <b>\$279,598</b>   | <b>\$187,133</b>   | <b>\$250,220</b>   | <b>\$250,220</b>   |
| HE050201                                | 12000 | H EGR SUPER/ADMIN             | \$101,881          | \$101,172          | \$101,172          | \$106,447          | \$111,263          | \$111,263          |
| HE050201                                | 13000 | H EGR TECHNICAL               | \$67,079           | \$174,805          | \$174,805          | \$71,031           | \$132,857          | \$132,857          |
| HE050201                                | 18000 | H EGR OVERTIME                | \$0                | \$21               | \$21               | \$0                | \$0                | \$0                |
| HE050201                                | 19501 | H EGR LONGEVITY PMTS          | \$3,628            | \$3,600            | \$3,600            | \$7,614            | \$6,100            | \$6,100            |
| HE050201                                | 19510 | H EGR VACATION BUY BACK       | \$3,891            | \$0                | \$0                | \$2,040            | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>                  |       |                               | <b>\$25,081</b>    | <b>\$34,506</b>    | <b>\$34,506</b>    | <b>\$24,622</b>    | <b>\$50,008</b>    | <b>\$50,008</b>    |
| HE050204                                | 40600 | H EGR MACHINERY RENTAL        | \$16,530           | \$22,000           | \$22,000           | \$15,000           | \$22,000           | \$22,000           |
| HE050204                                | 41102 | H EGR EDUC WORKSHOP           | \$0                | \$500              | \$500              | \$0                | \$1,100            | \$1,100            |
| HE050204                                | 41401 | H EGR LIAB & OTHER INSURA     | \$1,132            | \$2,156            | \$2,156            | \$2,156            | \$5,058            | \$5,058            |
| HE050204                                | 42000 | H EGR OFFICE SUPPLIES         | \$360              | \$500              | \$500              | \$316              | \$500              | \$500              |
| HE050204                                | 42001 | H EGR COMPUTER SUPPLIES       | \$572              | \$700              | \$700              | \$577              | \$700              | \$700              |
| HE050204                                | 42004 | H EGR COMPUTER SOFTWARE       | \$5,645            | \$7,000            | \$7,000            | \$5,299            | \$9,000            | \$9,000            |
| HE050204                                | 42202 | H EGR EQUIP REPAIR & MAINT    | \$356              | \$500              | \$500              | \$320              | \$500              | \$500              |
| HE050204                                | 42600 | H EGR BOOKS & PERIODICALS     | \$0                | \$150              | \$150              | \$32               | \$10,150           | \$10,150           |



|                                            |       |                                | 2024 Actual           | 2025 Adopted         | 2025 Modified         | 2025 Projected       | 2026 Tentative        | 2026 Adopted          |
|--------------------------------------------|-------|--------------------------------|-----------------------|----------------------|-----------------------|----------------------|-----------------------|-----------------------|
| HE050204                                   | 44500 | H EGR OTHER TRAVEL             | \$0                   | \$300                | \$300                 | \$300                | \$300                 | \$300                 |
| HE050204                                   | 45400 | H EGR PROGRAM EXPENSES         | \$485                 | \$700                | \$700                 | \$622                | \$700                 | \$700                 |
| <b>EMPLOYEE BENEFITS (8)</b>               |       |                                | <b>\$84,264</b>       | <b>\$154,906</b>     | <b>\$154,906</b>      | <b>\$154,906</b>     | <b>\$129,636</b>      | <b>\$129,636</b>      |
| HE050208                                   | 81000 | RETIREMENT                     | \$23,369              | \$38,191             | \$38,191              | \$38,191             | \$37,558              | \$37,558              |
| HE050208                                   | 83000 | SOCIAL SECURITY                | \$12,772              | \$20,213             | \$20,213              | \$20,213             | \$18,174              | \$18,174              |
| HE050208                                   | 84000 | WORKERS' COMP                  | \$4,602               | \$7,353              | \$7,353               | \$7,353              | \$6,456               | \$6,456               |
| HE050208                                   | 84500 | GROUP LIFE INS                 | \$206                 | \$412                | \$412                 | \$412                | \$309                 | \$309                 |
| HE050208                                   | 86000 | HOSPITAL & MED INS             | \$41,324              | \$84,617             | \$84,617              | \$84,617             | \$64,084              | \$64,084              |
| HE050208                                   | 86500 | DENTAL INS                     | \$1,526               | \$3,068              | \$3,068               | \$3,068              | \$2,325               | \$2,325               |
| HE050208                                   | 89000 | VISION INS                     | \$466                 | \$1,052              | \$1,052               | \$1,052              | \$730                 | \$730                 |
| <b>HIGHWAY SVCS OTHER GOVTS (HG)</b>       |       |                                | <b>(\$16,086)</b>     | <b>(\$285,200)</b>   | <b>(\$255,470)</b>    | <b>\$28,904</b>      | <b>(\$210,000)</b>    | <b>(\$210,000)</b>    |
| <b>HIGHWAY SVCS OTHER GOVTS (HG0)</b>      |       |                                | <b>(\$16,086)</b>     | <b>(\$285,200)</b>   | <b>(\$255,470)</b>    | <b>\$28,904</b>      | <b>(\$210,000)</b>    | <b>(\$210,000)</b>    |
| <b>PERSONNEL (1)</b>                       |       |                                | <b>\$172,299</b>      | <b>\$0</b>           | <b>\$0</b>            | <b>\$288,083</b>     | <b>\$0</b>            | <b>\$0</b>            |
| HG051481                                   | 12000 | H HSOG SUPER/ADMIN             | \$19,466              | \$0                  | \$0                   | \$40,381             | \$0                   | \$0                   |
| HG051481                                   | 13000 | H HSOG TECHNICAL               | \$120,043             | \$0                  | \$0                   | \$212,175            | \$0                   | \$0                   |
| HG051481                                   | 15000 | H HSOG LABORER                 | \$796                 | \$0                  | \$0                   | \$1,032              | \$0                   | \$0                   |
| HG051481                                   | 18000 | H HSOG OVERTIME                | \$29,775              | \$0                  | \$0                   | \$30,000             | \$0                   | \$0                   |
| HG051481                                   | 19000 | H HSOG TEMP & PART TIME        | \$2,219               | \$0                  | \$0                   | \$4,400              | \$0                   | \$0                   |
| HG051481                                   | 19504 | H HSOG HOLIDAY PAY             | \$0                   | \$0                  | \$0                   | \$95                 | \$0                   | \$0                   |
| <b>CONTRACTUAL (4)</b>                     |       |                                | <b>\$294,675</b>      | <b>\$214,800</b>     | <b>\$424,800</b>      | <b>\$394,271</b>     | <b>\$290,000</b>      | <b>\$290,000</b>      |
| HG051484                                   | 40600 | H HSOG MACHINERY RENTAL        | \$225,861             | \$142,800            | \$271,800             | \$262,740            | \$203,000             | \$203,000             |
| HG051484                                   | 42100 | H EQUIP RENTAL                 | \$10,710              | \$12,000             | \$17,000              | \$11,531             | \$12,500              | \$12,500              |
| HG051484                                   | 454HS | H HSOG HIGHWAY SUPPLIES        | \$58,105              | \$60,000             | \$136,000             | \$120,000            | \$74,500              | \$74,500              |
| <b>REVENUE (5)</b>                         |       |                                | <b>(\$580,304)</b>    | <b>(\$500,000)</b>   | <b>(\$680,270)</b>    | <b>(\$653,451)</b>   | <b>(\$500,000)</b>    | <b>(\$500,000)</b>    |
| HG027705                                   | 55000 | H HSOG SVCS OTHER GOVERNME     | (\$580,304)           | (\$500,000)          | (\$680,270)           | (\$653,451)          | (\$500,000)           | (\$500,000)           |
| <b>EMPLOYEE BENEFITS (8)</b>               |       |                                | <b>\$97,243</b>       | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>            |
| HG051488                                   | 81000 | RETIREMENT                     | \$23,184              | \$0                  | \$0                   | \$0                  | \$0                   | \$0                   |
| HG051488                                   | 83000 | SOCIAL SECURITY                | \$12,371              | \$0                  | \$0                   | \$0                  | \$0                   | \$0                   |
| HG051488                                   | 84000 | WORKERS' COMP                  | \$4,530               | \$0                  | \$0                   | \$0                  | \$0                   | \$0                   |
| HG051488                                   | 84500 | GROUP LIFE INS                 | \$286                 | \$0                  | \$0                   | \$0                  | \$0                   | \$0                   |
| HG051488                                   | 86000 | HOSPITAL & MED INS             | \$54,231              | \$0                  | \$0                   | \$0                  | \$0                   | \$0                   |
| HG051488                                   | 86500 | DENTAL INS                     | \$1,939               | \$0                  | \$0                   | \$0                  | \$0                   | \$0                   |
| HG051488                                   | 89000 | VISION INS                     | \$702                 | \$0                  | \$0                   | \$0                  | \$0                   | \$0                   |
| <b>BRIDGE &amp; ROAD CONST/MAINT (HM)</b>  |       |                                | <b>\$14,467,079</b>   | <b>\$9,334,761</b>   | <b>\$15,615,633</b>   | <b>\$15,321,908</b>  | <b>\$5,439,030</b>    | <b>\$5,439,030</b>    |
| <b>BRIDGE &amp; ROAD CONST/MAINT (HM0)</b> |       |                                | <b>(\$15,638,817)</b> | <b>(\$9,047,994)</b> | <b>(\$10,453,990)</b> | <b>(\$9,383,120)</b> | <b>(\$18,151,532)</b> | <b>(\$18,151,532)</b> |
| <b>REVENUE (5)</b>                         |       |                                | <b>(\$15,638,817)</b> | <b>(\$9,047,994)</b> | <b>(\$10,453,990)</b> | <b>(\$9,383,120)</b> | <b>(\$18,151,532)</b> | <b>(\$18,151,532)</b> |
| HM024015                                   | 55000 | CR INTEREST & EARNINGS         | (\$7,232)             | (\$8,000)            | (\$8,000)             | (\$1,113)            | \$0                   | \$0                   |
| HM024015                                   | 55001 | MM CR MM INTEREST EARNED       | (\$70,229)            | (\$10,000)           | (\$10,000)            | (\$1,715)            | (\$1,525)             | (\$1,525)             |
| HM024015                                   | 55001 | NYC CR NYCLASS INVEST EARNINGS | (\$47,642)            | (\$30,000)           | (\$30,000)            | \$0                  | \$0                   | \$0                   |
| HM026505                                   | 55000 | H LR MR SALE OF SCRAP & EXCESS | (\$16,116)            | (\$25,000)           | (\$25,000)            | (\$14,818)           | (\$14,000)            | (\$14,000)            |
| HM026555                                   | 55000 | H LR MR MINOR SALES - OTHER    | (\$986)               | (\$100)              | (\$100)               | (\$100)              | (\$100)               | (\$100)               |
| HM026805                                   | 55000 | H LR MR INS RECOVERIES         | (\$23,589)            | (\$1,500)            | (\$1,500)             | (\$4,243)            | (\$1,500)             | (\$1,500)             |
| HM026835                                   | 550WC | H W/C REIMB SALARY             | (\$8,036)             | \$0                  | \$0                   | (\$4,066)            | \$0                   | \$0                   |
| HM027015                                   | 55000 | H LR MR PRIOR YRS REFUNDS      | \$0                   | \$0                  | \$0                   | (\$10,939)           | \$0                   | \$0                   |
| HM027705                                   | 55000 | H LR MR OTHER REVENUES         | (\$29,570)            | (\$28,000)           | (\$28,000)            | (\$9,100)            | (\$10,000)            | (\$10,000)            |
| HM035015                                   | 56000 | H SA CHIPS MAINT               | (\$8,307,944)         | (\$8,307,944)        | (\$8,726,440)         | (\$8,726,440)        | (\$8,726,441)         | (\$8,726,441)         |
| HM035915                                   | 56000 | H SA HIGHWAY CAPITAL PROJECTS  | (\$7,125,538)         | (\$637,450)          | (\$637,450)           | (\$446,032)          | (\$3,812,466)         | (\$3,812,466)         |
| HM035915                                   | 560MA | H SA MARCHISELLI AID           | (\$1,935)             | \$0                  | \$0                   | (\$24,555)           | (\$103,500)           | (\$103,500)           |
| HM040895                                   | 57000 | HIGHWAY OTHER FEDERAL AID      | \$0                   | \$0                  | (\$750,000)           | (\$20,000)           | (\$730,000)           | (\$730,000)           |
| HM045975                                   | 57000 | H F/A TRANSPORT CAPITAL P      | \$0                   | \$0                  | (\$237,500)           | (\$120,000)          | (\$552,000)           | (\$552,000)           |





|                                         |       |      |                              | 2024 Actual         | 2025 Adopted       | 2025 Modified       | 2025 Projected      | 2026 Tentative     | 2026 Adopted       |
|-----------------------------------------|-------|------|------------------------------|---------------------|--------------------|---------------------|---------------------|--------------------|--------------------|
| HM049605                                | 57000 | TSD  | TSD FA EMERG DISASTER ASSIST | \$0                 | \$0                | \$0                 | \$0                 | (\$4,200,000)      | (\$4,200,000)      |
| <b>PAVING/SM CULVERT PROJECTS (HM1)</b> |       |      |                              | <b>\$12,865,335</b> | <b>\$7,442,944</b> | <b>\$13,836,440</b> | <b>\$14,181,320</b> | <b>\$7,144,441</b> | <b>\$7,144,441</b> |
| <b>PERSONNEL (1)</b>                    |       |      |                              | <b>\$298,033</b>    | <b>\$0</b>         | <b>\$0</b>          | <b>\$138,531</b>    | <b>\$0</b>         | <b>\$0</b>         |
| HM151101                                | 12000 | H50  | SUPER/ADMIN                  | \$421               | \$0                | \$0                 | \$1,259             | \$0                | \$0                |
| HM151101                                | 12000 | H52  | SUPER/ADMIN                  | \$0                 | \$0                | \$0                 | \$510               | \$0                | \$0                |
| HM151101                                | 12000 | H53  | SUPER/ADMIN                  | \$0                 | \$0                | \$0                 | \$817               | \$0                | \$0                |
| HM151101                                | 12000 | H58  | SUPER/ADMIN                  | \$712               | \$0                | \$0                 | \$476               | \$0                | \$0                |
| HM151101                                | 12000 | H66  | SUPER/ADMIN                  | \$1,456             | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151101                                | 12000 | H67  | SUPER/ADMIN                  | \$1,893             | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151101                                | 12000 | H68  | SUPER/ADMIN                  | \$1,449             | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151101                                | 13000 | H50  | TECHNICAL                    | \$7,502             | \$0                | \$0                 | \$13,764            | \$0                | \$0                |
| HM151101                                | 13000 | H52  | TECHNICAL                    | \$0                 | \$0                | \$0                 | \$6,381             | \$0                | \$0                |
| HM151101                                | 13000 | H53  | TECHNICAL                    | \$0                 | \$0                | \$0                 | \$3,961             | \$0                | \$0                |
| HM151101                                | 13000 | H58  | TECHNICAL                    | \$10,424            | \$0                | \$0                 | \$3,649             | \$0                | \$0                |
| HM151101                                | 13000 | H66  | TECHNICAL                    | \$9,633             | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151101                                | 13000 | H67  | TECHNICAL                    | \$18,017            | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151101                                | 13000 | H68  | TECHNICAL                    | \$13,975            | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151101                                | 15000 | H50  | LABORER                      | \$185               | \$0                | \$0                 | \$983               | \$0                | \$0                |
| HM151101                                | 15000 | H58  | LABORER                      | \$413               | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151101                                | 15000 | H68  | LABORER                      | \$694               | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151101                                | 18000 | H50  | OVERTIME                     | \$0                 | \$0                | \$0                 | \$91                | \$0                | \$0                |
| HM151101                                | 18000 | H54  | OVERTIME                     | \$0                 | \$0                | \$0                 | \$219               | \$0                | \$0                |
| HM151101                                | 18000 | H56  | OVERTIME                     | \$0                 | \$0                | \$0                 | \$3,130             | \$0                | \$0                |
| HM151101                                | 18000 | H61  | OVERTIME                     | \$0                 | \$0                | \$0                 | \$924               | \$0                | \$0                |
| HM151101                                | 18000 | H62  | OVERTIME                     | \$0                 | \$0                | \$0                 | \$2,226             | \$0                | \$0                |
| HM151101                                | 18000 | H63  | OVERTIME                     | \$0                 | \$0                | \$0                 | \$1,081             | \$0                | \$0                |
| HM151101                                | 18000 | H64  | OVERTIME                     | \$0                 | \$0                | \$0                 | \$572               | \$0                | \$0                |
| HM151101                                | 18000 | H65  | OVERTIME                     | \$0                 | \$0                | \$0                 | \$767               | \$0                | \$0                |
| HM151101                                | 18000 | H68  | OVERTIME                     | \$554               | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151101                                | 19000 | H50  | TEMP & PART TIME             | \$0                 | \$0                | \$0                 | \$376               | \$0                | \$0                |
| HM151101                                | 19000 | H52  | TEMP & PART TIME             | \$0                 | \$0                | \$0                 | \$574               | \$0                | \$0                |
| HM151101                                | 19000 | H53  | TEMP & PART TIME             | \$0                 | \$0                | \$0                 | \$808               | \$0                | \$0                |
| HM151101                                | 19000 | H54  | TEMP & PART TIME             | \$0                 | \$0                | \$0                 | \$197               | \$0                | \$0                |
| HM151101                                | 19000 | H55  | TEMP & PART TIME             | \$0                 | \$0                | \$0                 | \$376               | \$0                | \$0                |
| HM151101                                | 19000 | H56  | TEMP                         | \$0                 | \$0                | \$0                 | \$2,473             | \$0                | \$0                |
| HM151101                                | 19000 | H58  | TEMP & PART TIME             | \$1,485             | \$0                | \$0                 | \$1,303             | \$0                | \$0                |
| HM151101                                | 19000 | H65  | TEMP & PART TIME             | \$0                 | \$0                | \$0                 | \$161               | \$0                | \$0                |
| HM151101                                | 19000 | H67  | TEMP & PART TIME             | \$0                 | \$0                | \$0                 | \$1,756             | \$0                | \$0                |
| HM151121                                | 12000 | C10  | SUPER/ADMIN                  | \$324               | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151121                                | 12000 | C11  | SUPER/ADMIN                  | \$430               | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151121                                | 12000 | C12  | SUPER/ADMIN                  | \$132               | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151121                                | 12000 | H202 | SUPER/ADMIN                  | \$647               | \$0                | \$0                 | \$544               | \$0                | \$0                |
| HM151121                                | 12000 | H203 | SUPER/ADMIN                  | \$938               | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151121                                | 12000 | H204 | SUPER/ADMIN                  | \$1,100             | \$0                | \$0                 | \$698               | \$0                | \$0                |
| HM151121                                | 12000 | H205 | SUPER/ADMIN                  | \$550               | \$0                | \$0                 | \$170               | \$0                | \$0                |
| HM151121                                | 12000 | H206 | SUPER/ADMIN                  | \$485               | \$0                | \$0                 | \$136               | \$0                | \$0                |
| HM151121                                | 12000 | H207 | SUPER/ADMIN                  | \$291               | \$0                | \$0                 | \$783               | \$0                | \$0                |
| HM151121                                | 12000 | H208 | SUPER/ADMIN                  | \$421               | \$0                | \$0                 | \$613               | \$0                | \$0                |
| HM151121                                | 12000 | H209 | SUPER/ADMIN                  | \$227               | \$0                | \$0                 | \$510               | \$0                | \$0                |
| HM151121                                | 12000 | H210 | SUPER/ADMIN                  | \$421               | \$0                | \$0                 | \$510               | \$0                | \$0                |
| HM151121                                | 12000 | H212 | SUPER/ADMIN                  | \$518               | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151121                                | 12000 | H215 | SUPER/ADMIN                  | \$356               | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151121                                | 12000 | H216 | SUPER/ADMIN                  | \$388               | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151121                                | 12000 | H218 | SUPER/ADMIN                  | \$97                | \$0                | \$0                 | \$783               | \$0                | \$0                |
| HM151121                                | 12000 | H219 | SUPER/ADMIN                  | \$502               | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151121                                | 12000 | H220 | SUPER/ADMIN                  | \$129               | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151121                                | 12000 | H221 | SUPER/ADMIN                  | \$162               | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151121                                | 12000 | H222 | SUPER/ADMIN                  | \$129               | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151121                                | 12000 | H224 | SUPER/ADMIN                  | \$259               | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151121                                | 12000 | H226 | SUPER/ADMIN                  | \$938               | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151121                                | 13000 | C10  | TECHNICAL                    | \$21,448            | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151121                                | 13000 | C11  | TECHNICAL                    | \$56,483            | \$0                | \$0                 | \$34,066            | \$0                | \$0                |
| HM151121                                | 13000 | C12  | TECHNICAL                    | \$16,764            | \$0                | \$0                 | \$0                 | \$0                | \$0                |



|          |       |                       | 2024 Actual | 2025 Adopted | 2025 Modified | 2025 Projected | 2026 Tentative | 2026 Adopted |
|----------|-------|-----------------------|-------------|--------------|---------------|----------------|----------------|--------------|
| HM151121 | 13000 | H202 TECHNICAL        | \$5,650     | \$0          | \$0           | \$3,839        | \$0            | \$0          |
| HM151121 | 13000 | H203 TECHNICAL        | \$6,376     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 13000 | H204 TECHNICAL        | \$10,095    | \$0          | \$0           | \$4,382        | \$0            | \$0          |
| HM151121 | 13000 | H205 TECHNICAL        | \$4,433     | \$0          | \$0           | \$5,445        | \$0            | \$0          |
| HM151121 | 13000 | H206 TECHNICAL        | \$5,363     | \$0          | \$0           | \$5,361        | \$0            | \$0          |
| HM151121 | 13000 | H207 TECHNICAL        | \$5,786     | \$0          | \$0           | \$4,473        | \$0            | \$0          |
| HM151121 | 13000 | H208 TECHNICAL        | \$6,873     | \$0          | \$0           | \$4,162        | \$0            | \$0          |
| HM151121 | 13000 | H209 TECHNICAL        | \$3,742     | \$0          | \$0           | \$3,290        | \$0            | \$0          |
| HM151121 | 13000 | H210 TECHNICAL        | \$2,079     | \$0          | \$0           | \$2,583        | \$0            | \$0          |
| HM151121 | 13000 | H211 TECHNICAL        | \$2,430     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 13000 | H212 TECHNICAL        | \$10,350    | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 13000 | H213 TECHNICAL        | \$1,518     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 13000 | H214 TECHNICAL        | \$742       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 13000 | H215 TECHNICAL        | \$4,766     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 13000 | H216 TECHNICAL        | \$1,582     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 13000 | H217 TECHNICAL        | \$2,733     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 13000 | H218 TECHNICAL        | \$4,746     | \$0          | \$0           | \$3,130        | \$0            | \$0          |
| HM151121 | 13000 | H219 TECHNICAL        | \$4,103     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 13000 | H220 TECHNICAL        | \$2,309     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 13000 | H221 TECHNICAL        | \$1,796     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 13000 | H222 TECHNICAL        | \$1,918     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 13000 | H223 TECHNICAL        | \$1,160     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 13000 | H224 TECHNICAL        | \$4,292     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 13000 | H225 TECHNICAL        | \$4,612     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 13000 | H226 TECHNICAL        | \$7,312     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 13000 | H227 TECHNICAL        | \$1,948     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 15000 | C10 LABORER           | \$999       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 15000 | H203 LABORER          | \$93        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 15000 | H204 LABORER          | \$296       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 15000 | H205 LABORER          | \$0         | \$0          | \$0           | \$492          | \$0            | \$0          |
| HM151121 | 15000 | H206 LABORER          | \$185       | \$0          | \$0           | \$570          | \$0            | \$0          |
| HM151121 | 15000 | H207 LABORER          | \$296       | \$0          | \$0           | \$511          | \$0            | \$0          |
| HM151121 | 15000 | H208 LABORER          | \$130       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 15000 | H209 LABORER          | \$74        | \$0          | \$0           | \$295          | \$0            | \$0          |
| HM151121 | 15000 | H210 LABORER          | \$0         | \$0          | \$0           | \$98           | \$0            | \$0          |
| HM151121 | 15000 | H211 LABORER          | \$93        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 15000 | H212 LABORER          | \$426       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 15000 | H213 LABORER          | \$176       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 15000 | H217 LABORER          | \$74        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 15000 | H218 LABORER          | \$185       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 15000 | H220 LABORER          | \$65        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 15000 | H221 LABORER          | \$83        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 15000 | H227 LABORER          | \$130       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 18000 | C11 OVERTIME          | \$269       | \$0          | \$0           | \$783          | \$0            | \$0          |
| HM151121 | 18000 | H202 OVERTIME         | \$49        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 18000 | H203 OVERTIME         | \$0         | \$0          | \$0           | \$54           | \$0            | \$0          |
| HM151121 | 18000 | H204 OVERTIME         | \$1,073     | \$0          | \$0           | \$2,650        | \$0            | \$0          |
| HM151121 | 18000 | H205 OVERTIME         | \$0         | \$0          | \$0           | \$39           | \$0            | \$0          |
| HM151121 | 18000 | H207 OVERTIME         | \$290       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 18000 | H208 OVERTIME         | \$496       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 18000 | H209 OVERTIME         | \$2,795     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 18000 | H210 OVERTIME         | \$187       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 18000 | H215 OVERTIME         | \$54        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 18000 | H216 OVERTIME         | \$287       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 18000 | H217 OVERTIME         | \$2,145     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 18000 | H218 OVERTIME         | \$526       | \$0          | \$0           | \$2,082        | \$0            | \$0          |
| HM151121 | 18000 | H221 OVERTIME         | \$0         | \$0          | \$0           | \$147          | \$0            | \$0          |
| HM151121 | 18000 | H222 OVERTIME         | \$0         | \$0          | \$0           | \$168          | \$0            | \$0          |
| HM151121 | 18000 | H223 OVERTIME         | \$0         | \$0          | \$0           | \$184          | \$0            | \$0          |
| HM151121 | 18000 | H226 OVERTIME         | \$534       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 18000 | H227 OVERTIME         | \$224       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151121 | 19000 | C11 TEMP & PART TIME  | \$0         | \$0          | \$0           | \$502          | \$0            | \$0          |
| HM151121 | 19000 | H204 TEMP & PART TIME | \$0         | \$0          | \$0           | \$466          | \$0            | \$0          |
| HM151121 | 19000 | H206 TEMP & PART TIME | \$169       | \$0          | \$0           | \$0            | \$0            | \$0          |



|                        |       |                       | 2024 Actual         | 2025 Adopted       | 2025 Modified       | 2025 Projected      | 2026 Tentative     | 2026 Adopted       |
|------------------------|-------|-----------------------|---------------------|--------------------|---------------------|---------------------|--------------------|--------------------|
| HM151121               | 19000 | H207 TEMP & PART TIME | \$219               | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151121               | 19000 | H208 TEMP & PART TIME | \$219               | \$0                | \$0                 | \$1,398             | \$0                | \$0                |
| HM151121               | 19000 | H209 TEMP & PART TIME | \$186               | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151121               | 19000 | H211 TEMP & PART TIME | \$152               | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151121               | 19000 | H212 TEMP & PART TIME | \$894               | \$0                | \$0                 | \$502               | \$0                | \$0                |
| HM151121               | 19000 | H215 TEMP & PART TIME | \$675               | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151121               | 19000 | H217 TEMP & PART TIME | \$338               | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151121               | 19000 | H218 TEMP & PART TIME | \$608               | \$0                | \$0                 | \$1,430             | \$0                | \$0                |
| HM151121               | 19000 | H219 TEMP & PART TIME | \$0                 | \$0                | \$0                 | \$609               | \$0                | \$0                |
| HM151121               | 19000 | H220 TEMP & PART TIME | \$169               | \$0                | \$0                 | \$574               | \$0                | \$0                |
| HM151121               | 19000 | H221 TEMP & PART TIME | \$0                 | \$0                | \$0                 | \$591               | \$0                | \$0                |
| HM151121               | 19000 | H222 TEMP & PART TIME | \$236               | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151121               | 19000 | H223 TEMP & PART TIME | \$270               | \$0                | \$0                 | \$72                | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b> |       |                       | <b>\$12,392,591</b> | <b>\$7,442,944</b> | <b>\$13,836,440</b> | <b>\$14,042,789</b> | <b>\$7,144,441</b> | <b>\$7,144,441</b> |
| HM151104               | 40600 | H1 MACHINERY RENTAL   | \$0                 | \$100,000          | \$100,000           | \$0                 | \$0                | \$0                |
| HM151104               | 40600 | H50 MACHINERY RENTAL  | \$28,066            | \$0                | \$0                 | \$44,328            | \$0                | \$0                |
| HM151104               | 40600 | H51 MACHINERY RENTAL  | \$0                 | \$0                | \$0                 | \$17,115            | \$0                | \$0                |
| HM151104               | 40600 | H52 MACHINERY RENTAL  | \$0                 | \$0                | \$0                 | \$28,890            | \$0                | \$0                |
| HM151104               | 40600 | H53 MACHINERY RENTAL  | \$0                 | \$0                | \$0                 | \$33,000            | \$0                | \$0                |
| HM151104               | 40600 | H54 MACHINERY RENTAL  | \$0                 | \$0                | \$0                 | \$11,167            | \$0                | \$0                |
| HM151104               | 40600 | H55 MACHINERY RENTAL  | \$0                 | \$0                | \$0                 | \$17,860            | \$0                | \$0                |
| HM151104               | 40600 | H56 MACHINERY RENTAL  | \$0                 | \$0                | \$0                 | \$39,221            | \$0                | \$0                |
| HM151104               | 40600 | H57 MACHINERY RENTAL  | \$0                 | \$0                | \$0                 | \$3,793             | \$0                | \$0                |
| HM151104               | 40600 | H58 MACHINERY RENTAL  | \$55,169            | \$0                | \$0                 | \$22,990            | \$0                | \$0                |
| HM151104               | 40600 | H60 MACHINERY RENTAL  | \$0                 | \$0                | \$0                 | \$7,020             | \$0                | \$0                |
| HM151104               | 40600 | H61 MACHINERY RENTAL  | \$0                 | \$0                | \$0                 | \$8,568             | \$0                | \$0                |
| HM151104               | 40600 | H62 MACHINERY RENTAL  | \$0                 | \$0                | \$0                 | \$2,000             | \$0                | \$0                |
| HM151104               | 40600 | H63 MACHINERY RENTAL  | \$0                 | \$0                | \$0                 | \$1,702             | \$0                | \$0                |
| HM151104               | 40600 | H64 MACHINERY RENTAL  | \$0                 | \$0                | \$0                 | \$5,312             | \$0                | \$0                |
| HM151104               | 40600 | H65 MACHINERY RENTAL  | \$0                 | \$0                | \$0                 | \$10,000            | \$0                | \$0                |
| HM151104               | 40600 | H66 MACHINERY RENTAL  | \$38,522            | \$0                | \$0                 | \$8,408             | \$0                | \$0                |
| HM151104               | 40600 | H67 MACHINERY RENTAL  | \$85,917            | \$0                | \$0                 | \$66,496            | \$0                | \$0                |
| HM151104               | 42100 | H58 EQUIP RENTAL      | \$761               | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151104               | 454PM | H1 PAVING MATERIALS   | \$280,530           | \$0                | \$5,715,000         | \$2,674,476         | \$0                | \$0                |
| HM151104               | 454PM | H30 PAVING MATERIALS  | \$79,777            | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151104               | 454PM | H50 PAVING MATERIALS  | \$305,913           | \$0                | \$0                 | \$1,063,394         | \$0                | \$0                |
| HM151104               | 454PM | H51 PAVING MATERIALS  | \$312,277           | \$0                | \$0                 | \$232,575           | \$0                | \$0                |
| HM151104               | 454PM | H52 PAVING MATERIALS  | \$172,877           | \$0                | \$0                 | \$197,699           | \$0                | \$0                |
| HM151104               | 454PM | H53 PAVING MATERIALS  | \$215,256           | \$0                | \$0                 | \$657,800           | \$0                | \$0                |
| HM151104               | 454PM | H54 PAVING MATERIALS  | \$250,812           | \$0                | \$0                 | \$197,699           | \$0                | \$0                |
| HM151104               | 454PM | H55 PAVING MATERIALS  | \$107,325           | \$0                | \$0                 | \$144,979           | \$0                | \$0                |
| HM151104               | 454PM | H57 PAVING MATERIALS  | \$232,793           | \$0                | \$0                 | \$316,318           | \$0                | \$0                |
| HM151104               | 454PM | H58 PAVING MATERIALS  | \$565,318           | \$0                | \$0                 | \$219,665           | \$0                | \$0                |
| HM151104               | 454PM | H59 PAVING MATERIALS  | \$0                 | \$0                | \$0                 | \$224,058           | \$0                | \$0                |
| HM151104               | 454PM | H60 PAVING MATERIALS  | \$280,251           | \$0                | \$0                 | \$171,339           | \$0                | \$0                |
| HM151104               | 454PM | H61 PAVING MATERIALS  | \$226,235           | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151104               | 454PM | H62 PAVING MATERIALS  | \$203,479           | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151104               | 454PM | H63 PAVING MATERIALS  | \$173,499           | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151104               | 454PM | H64 PAVING MATERIALS  | \$274,437           | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151104               | 454PM | H65 PAVING MATERIALS  | \$126,487           | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151104               | 454PM | H66 PAVING MATERIALS  | \$314,631           | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151104               | 454PM | H67 PAVING MATERIALS  | \$397,881           | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151104               | 454PM | H68 PAVING MATERIALS  | \$451,178           | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151124               | 40600 | C10 MACHINERY RENTAL  | \$5,039             | \$0                | \$0                 | \$0                 | \$0                | \$0                |
| HM151124               | 40600 | C11 MACHINERY RENTAL  | \$213,170           | \$0                | \$0                 | \$52,580            | \$0                | \$0                |
| HM151124               | 40600 | C12 MACHINERY RENTAL  | \$72,127            | \$0                | \$0                 | \$12,000            | \$0                | \$0                |
| HM151124               | 40600 | H1 MACHINERY RENTAL   | \$0                 | \$485,000          | \$545,000           | \$0                 | \$985,000          | \$985,000          |
| HM151124               | 40600 | H202 MACHINERY RENTAL | \$22,707            | \$0                | \$0                 | \$27,442            | \$0                | \$0                |
| HM151124               | 40600 | H203 MACHINERY RENTAL | \$22,409            | \$0                | \$0                 | \$1,300             | \$0                | \$0                |
| HM151124               | 40600 | H204 MACHINERY RENTAL | \$37,016            | \$0                | \$0                 | \$35,561            | \$0                | \$0                |
| HM151124               | 40600 | H205 MACHINERY RENTAL | \$20,202            | \$0                | \$0                 | \$28,000            | \$0                | \$0                |
| HM151124               | 40600 | H206 MACHINERY RENTAL | \$22,702            | \$0                | \$0                 | \$31,575            | \$0                | \$0                |
| HM151124               | 40600 | H207 MACHINERY RENTAL | \$9,846             | \$0                | \$0                 | \$27,547            | \$0                | \$0                |
| HM151124               | 40600 | H208 MACHINERY RENTAL | \$9,929             | \$0                | \$0                 | \$45,000            | \$0                | \$0                |



|                              |       |                        | 2024 Actual      | 2025 Adopted | 2025 Modified | 2025 Projected | 2026 Tentative | 2026 Adopted |
|------------------------------|-------|------------------------|------------------|--------------|---------------|----------------|----------------|--------------|
| HM151124                     | 40600 | H209 MACHINERY RENTAL  | \$17,685         | \$0          | \$0           | \$24,403       | \$0            | \$0          |
| HM151124                     | 40600 | H210 MACHINERY RENTAL  | \$8,908          | \$0          | \$0           | \$11,388       | \$0            | \$0          |
| HM151124                     | 40600 | H211 MACHINERY RENTAL  | \$0              | \$0          | \$0           | \$37,937       | \$0            | \$0          |
| HM151124                     | 40600 | H212 MACHINERY RENTAL  | \$37,572         | \$0          | \$0           | \$9,358        | \$0            | \$0          |
| HM151124                     | 40600 | H213 MACHINERY RENTAL  | \$0              | \$0          | \$0           | \$37,877       | \$0            | \$0          |
| HM151124                     | 40600 | H214 MACHINERY RENTAL  | \$0              | \$0          | \$0           | \$6,272        | \$0            | \$0          |
| HM151124                     | 40600 | H215 MACHINERY RENTAL  | \$21,227         | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151124                     | 40600 | H216 MACHINERY RENTAL  | \$17,363         | \$0          | \$0           | \$12,239       | \$0            | \$0          |
| HM151124                     | 40600 | H217 MACHINERY RENTAL  | \$13,300         | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151124                     | 40600 | H218 MACHINERY RENTAL  | \$14,517         | \$0          | \$0           | \$34,400       | \$0            | \$0          |
| HM151124                     | 40600 | H219 MACHINERY RENTAL  | \$17,962         | \$0          | \$0           | \$25,132       | \$0            | \$0          |
| HM151124                     | 40600 | H220 MACHINERY RENTAL  | \$7,716          | \$0          | \$0           | \$16,529       | \$0            | \$0          |
| HM151124                     | 40600 | H221 MACHINERY RENTAL  | \$3,964          | \$0          | \$0           | \$25,500       | \$0            | \$0          |
| HM151124                     | 40600 | H222 MACHINERY RENTAL  | \$7,737          | \$0          | \$0           | \$22,100       | \$0            | \$0          |
| HM151124                     | 40600 | H223 MACHINERY RENTAL  | \$5,300          | \$0          | \$0           | \$20,315       | \$0            | \$0          |
| HM151124                     | 40600 | H224 MACHINERY RENTAL  | \$14,865         | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151124                     | 40600 | H225 MACHINERY RENTAL  | \$15,906         | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151124                     | 40600 | H226 MACHINERY RENTAL  | \$21,413         | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151124                     | 40600 | H227 MACHINERY RENTAL  | \$13,739         | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151124                     | 42100 | C10 EQUIP RENTAL       | \$11,080         | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151124                     | 42100 | C12 EQUIP RENTAL       | \$6,925          | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151124                     | 454HS | C10 HIGHWAY SUPPLIES   | \$194,652        | \$0          | \$0           | \$344,114      | \$0            | \$0          |
| HM151124                     | 454HS | C11 HIGHWAY SUPPLIES   | \$12,792         | \$0          | \$0           | \$327,338      | \$0            | \$0          |
| HM151124                     | 454HS | C12 HIGHWAY SUPPLIES   | \$138,017        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151124                     | 454HS | C2 HIGHWAY SUPPLIES ES | \$0              | \$0          | \$0           | \$270,960      | \$0            | \$0          |
| HM151124                     | 454PM | H1 PAVING MATERIALS    | \$54,600         | \$6,857,944  | \$7,476,440   | \$491,306      | \$6,159,441    | \$6,159,441  |
| HM151124                     | 454PM | H202 PAVING MATERIALS  | \$313,140        | \$0          | \$0           | \$281,462      | \$0            | \$0          |
| HM151124                     | 454PM | H203 PAVING MATERIALS  | \$227,575        | \$0          | \$0           | \$232,366      | \$0            | \$0          |
| HM151124                     | 454PM | H204 PAVING MATERIALS  | \$319,108        | \$0          | \$0           | \$531,899      | \$0            | \$0          |
| HM151124                     | 454PM | H205 PAVING MATERIALS  | \$245,876        | \$0          | \$0           | \$154,576      | \$0            | \$0          |
| HM151124                     | 454PM | H206 PAVING MATERIALS  | \$199,078        | \$0          | \$0           | \$199,509      | \$0            | \$0          |
| HM151124                     | 454PM | H207 PAVING MATERIALS  | \$142,429        | \$0          | \$0           | \$178,484      | \$0            | \$0          |
| HM151124                     | 454PM | H208 PAVING MATERIALS  | \$295,011        | \$0          | \$0           | \$434,793      | \$0            | \$0          |
| HM151124                     | 454PM | H209 PAVING MATERIALS  | \$180,095        | \$0          | \$0           | \$236,874      | \$0            | \$0          |
| HM151124                     | 454PM | H210 PAVING MATERIALS  | \$137,726        | \$0          | \$0           | \$205,805      | \$0            | \$0          |
| HM151124                     | 454PM | H211 PAVING MATERIALS  | \$101,606        | \$0          | \$0           | \$137,822      | \$0            | \$0          |
| HM151124                     | 454PM | H212 PAVING MATERIALS  | \$262,219        | \$0          | \$0           | \$229,437      | \$0            | \$0          |
| HM151124                     | 454PM | H213 PAVING MATERIALS  | \$151,252        | \$0          | \$0           | \$353,299      | \$0            | \$0          |
| HM151124                     | 454PM | H214 PAVING MATERIALS  | \$87,374         | \$0          | \$0           | \$212,252      | \$0            | \$0          |
| HM151124                     | 454PM | H215 PAVING MATERIALS  | \$253,179        | \$0          | \$0           | \$217,487      | \$0            | \$0          |
| HM151124                     | 454PM | H216 PAVING MATERIALS  | \$215,267        | \$0          | \$0           | \$202,138      | \$0            | \$0          |
| HM151124                     | 454PM | H217 PAVING MATERIALS  | \$178,236        | \$0          | \$0           | \$169,313      | \$0            | \$0          |
| HM151124                     | 454PM | H218 PAVING MATERIALS  | \$304,488        | \$0          | \$0           | \$410,749      | \$0            | \$0          |
| HM151124                     | 454PM | H219 PAVING MATERIALS  | \$203,731        | \$0          | \$0           | \$362,607      | \$0            | \$0          |
| HM151124                     | 454PM | H220 PAVING MATERIALS  | \$93,176         | \$0          | \$0           | \$209,594      | \$0            | \$0          |
| HM151124                     | 454PM | H221 PAVING MATERIALS  | \$117,326        | \$0          | \$0           | \$207,734      | \$0            | \$0          |
| HM151124                     | 454PM | H222 PAVING MATERIALS  | \$177,901        | \$0          | \$0           | \$172,787      | \$0            | \$0          |
| HM151124                     | 454PM | H223 PAVING MATERIALS  | \$140,692        | \$0          | \$0           | \$295,759      | \$0            | \$0          |
| HM151124                     | 454PM | H224 PAVING MATERIALS  | \$280,974        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151124                     | 454PM | H225 PAVING MATERIALS  | \$230,282        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151124                     | 454PM | H226 PAVING MATERIALS  | \$224,941        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151124                     | 454PM | H227 PAVING MATERIALS  | \$253,906        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151124                     | 454PM | H228 PAVING MATERIALS  | \$607,554        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151124                     | 454PM | H229 PAVING MATERIALS  | \$176,673        | \$0          | \$0           | \$0            | \$0            | \$0          |
| <b>EMPLOYEE BENEFITS (8)</b> |       |                        | <b>\$174,711</b> | <b>\$0</b>   | <b>\$0</b>    | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>   |
| HM151108                     | 81000 | H50 RETIREMENT         | \$1,108          | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108                     | 81000 | H58 RETIREMENT         | \$1,578          | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108                     | 81000 | H66 RETIREMENT         | \$1,515          | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108                     | 81000 | H67 RETIREMENT         | \$2,720          | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108                     | 81000 | H68 RETIREMENT         | \$2,277          | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108                     | 83000 | H50 SOCIAL SECURITY    | \$582            | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108                     | 83000 | H58 SOCIAL SECURITY    | \$938            | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108                     | 83000 | H66 SOCIAL SECURITY    | \$800            | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108                     | 83000 | H67 SOCIAL SECURITY    | \$1,424          | \$0          | \$0           | \$0            | \$0            | \$0          |



|          |       |      |                    | 2024 Actual | 2025 Adopted | 2025 Modified | 2025 Projected | 2026 Tentative | 2026 Adopted |
|----------|-------|------|--------------------|-------------|--------------|---------------|----------------|----------------|--------------|
| HM151108 | 83000 | H68  | SOCIAL SECURITY    | \$1,199     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108 | 84000 | H50  | WORKERS' COMP      | \$213       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108 | 84000 | H58  | WORKERS' COMP      | \$343       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108 | 84000 | H66  | WORKERS' COMP      | \$292       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108 | 84000 | H67  | WORKERS' COMP      | \$524       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108 | 84000 | H68  | WORKERS' COMP      | \$438       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108 | 84500 | H50  | GROUP LIFE INS     | \$17        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108 | 84500 | H58  | GROUP LIFE INS     | \$26        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108 | 84500 | H66  | GROUP LIFE INS     | \$23        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108 | 84500 | H67  | GROUP LIFE INS     | \$41        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108 | 84500 | H68  | GROUP LIFE INS     | \$34        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108 | 86000 | H50  | HOSPITAL & MED INS | \$2,474     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108 | 86000 | H58  | HOSPITAL & MED INS | \$4,083     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108 | 86000 | H66  | HOSPITAL & MED INS | \$2,998     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108 | 86000 | H67  | HOSPITAL & MED INS | \$6,093     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108 | 86000 | H68  | HOSPITAL & MED INS | \$5,205     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108 | 86500 | H50  | DENTAL INS         | \$125       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108 | 86500 | H58  | DENTAL INS         | \$190       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108 | 86500 | H66  | DENTAL INS         | \$169       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108 | 86500 | H67  | DENTAL INS         | \$304       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108 | 86500 | H68  | DENTAL INS         | \$238       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108 | 89000 | H50  | VISION INS         | \$43        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108 | 89000 | H58  | VISION INS         | \$66        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108 | 89000 | H66  | VISION INS         | \$57        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108 | 89000 | H67  | VISION INS         | \$102       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151108 | 89000 | H68  | VISION INS         | \$85        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 81000 | C10  | RETIREMENT         | \$3,110     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 81000 | C11  | RETIREMENT         | \$7,811     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 81000 | C12  | RETIREMENT         | \$2,308     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 81000 | H202 | RETIREMENT         | \$867       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 81000 | H203 | RETIREMENT         | \$1,012     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 81000 | H204 | RETIREMENT         | \$1,716     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 81000 | H205 | RETIREMENT         | \$681       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 81000 | H206 | RETIREMENT         | \$824       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 81000 | H207 | RETIREMENT         | \$910       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 81000 | H208 | RETIREMENT         | \$1,082     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 81000 | H209 | RETIREMENT         | \$934       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 81000 | H210 | RETIREMENT         | \$367       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 81000 | H211 | RETIREMENT         | \$345       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 81000 | H212 | RETIREMENT         | \$1,543     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 81000 | H213 | RETIREMENT         | \$231       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 81000 | H214 | RETIREMENT         | \$101       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 81000 | H215 | RETIREMENT         | \$707       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 81000 | H216 | RETIREMENT         | \$308       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 81000 | H217 | RETIREMENT         | \$642       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 81000 | H218 | RETIREMENT         | \$752       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 81000 | H219 | RETIREMENT         | \$629       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 81000 | H220 | RETIREMENT         | \$342       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 81000 | H221 | RETIREMENT         | \$279       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 81000 | H222 | RETIREMENT         | \$280       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 81000 | H223 | RETIREMENT         | \$158       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 81000 | H224 | RETIREMENT         | \$622       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 81000 | H225 | RETIREMENT         | \$630       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 81000 | H226 | RETIREMENT         | \$1,200     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 81000 | H227 | RETIREMENT         | \$314       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 83000 | C10  | SOCIAL SECURITY    | \$1,639     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 83000 | C11  | SOCIAL SECURITY    | \$3,946     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 83000 | C12  | SOCIAL SECURITY    | \$1,171     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 83000 | H202 | SOCIAL SECURITY    | \$453       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 83000 | H203 | SOCIAL SECURITY    | \$532       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 83000 | H204 | SOCIAL SECURITY    | \$904       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 83000 | H205 | SOCIAL SECURITY    | \$357       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 83000 | H206 | SOCIAL SECURITY    | \$444       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 83000 | H207 | SOCIAL SECURITY    | \$492       | \$0          | \$0           | \$0            | \$0            | \$0          |



|          |       |                      | 2024 Actual | 2025 Adopted | 2025 Modified | 2025 Projected | 2026 Tentative | 2026 Adopted |
|----------|-------|----------------------|-------------|--------------|---------------|----------------|----------------|--------------|
| HM151128 | 83000 | H208 SOCIAL SECURITY | \$583       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 83000 | H209 SOCIAL SECURITY | \$514       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 83000 | H210 SOCIAL SECURITY | \$194       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 83000 | H211 SOCIAL SECURITY | \$192       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 83000 | H212 SOCIAL SECURITY | \$874       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 83000 | H213 SOCIAL SECURITY | \$122       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 83000 | H214 SOCIAL SECURITY | \$55        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 83000 | H215 SOCIAL SECURITY | \$423       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 83000 | H216 SOCIAL SECURITY | \$163       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 83000 | H217 SOCIAL SECURITY | \$390       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 83000 | H218 SOCIAL SECURITY | \$448       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 83000 | H219 SOCIAL SECURITY | \$333       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 83000 | H220 SOCIAL SECURITY | \$193       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 83000 | H221 SOCIAL SECURITY | \$147       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 83000 | H222 SOCIAL SECURITY | \$164       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 83000 | H223 SOCIAL SECURITY | \$102       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 83000 | H224 SOCIAL SECURITY | \$327       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 83000 | H225 SOCIAL SECURITY | \$330       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 83000 | H226 SOCIAL SECURITY | \$630       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 83000 | H227 SOCIAL SECURITY | \$168       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84000 | C10 WORKERS' COMP    | \$599       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84000 | C11 WORKERS' COMP    | \$1,504     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84000 | C12 WORKERS' COMP    | \$444       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84000 | H202 WORKERS' COMP   | \$167       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84000 | H203 WORKERS' COMP   | \$195       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84000 | H204 WORKERS' COMP   | \$330       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84000 | H205 WORKERS' COMP   | \$131       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84000 | H206 WORKERS' COMP   | \$163       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84000 | H207 WORKERS' COMP   | \$181       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84000 | H208 WORKERS' COMP   | \$214       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84000 | H209 WORKERS' COMP   | \$185       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84000 | H210 WORKERS' COMP   | \$71        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84000 | H211 WORKERS' COMP   | \$70        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84000 | H212 WORKERS' COMP   | \$321       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84000 | H213 WORKERS' COMP   | \$45        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84000 | H214 WORKERS' COMP   | \$20        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84000 | H215 WORKERS' COMP   | \$154       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84000 | H216 WORKERS' COMP   | \$59        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84000 | H217 WORKERS' COMP   | \$139       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84000 | H218 WORKERS' COMP   | \$162       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84000 | H219 WORKERS' COMP   | \$121       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84000 | H220 WORKERS' COMP   | \$70        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84000 | H221 WORKERS' COMP   | \$54        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84000 | H222 WORKERS' COMP   | \$60        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84000 | H223 WORKERS' COMP   | \$38        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84000 | H224 WORKERS' COMP   | \$120       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84000 | H225 WORKERS' COMP   | \$121       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84000 | H226 WORKERS' COMP   | \$231       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84000 | H227 WORKERS' COMP   | \$61        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84500 | C10 GROUP LIFE INS   | \$49        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84500 | C11 GROUP LIFE INS   | \$107       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84500 | C12 GROUP LIFE INS   | \$32        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84500 | H202 GROUP LIFE INS  | \$13        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84500 | H203 GROUP LIFE INS  | \$15        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84500 | H204 GROUP LIFE INS  | \$24        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84500 | H205 GROUP LIFE INS  | \$10        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84500 | H206 GROUP LIFE INS  | \$13        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84500 | H207 GROUP LIFE INS  | \$14        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84500 | H208 GROUP LIFE INS  | \$16        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84500 | H209 GROUP LIFE INS  | \$9         | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84500 | H210 GROUP LIFE INS  | \$5         | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84500 | H211 GROUP LIFE INS  | \$6         | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84500 | H212 GROUP LIFE INS  | \$25        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84500 | H213 GROUP LIFE INS  | \$4         | \$0          | \$0           | \$0            | \$0            | \$0          |





|          |       |                         | 2024 Actual | 2025 Adopted | 2025 Modified | 2025 Projected | 2026 Tentative | 2026 Adopted |
|----------|-------|-------------------------|-------------|--------------|---------------|----------------|----------------|--------------|
| HM151128 | 84500 | H214 GROUP LIFE INS     | \$1         | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84500 | H215 GROUP LIFE INS     | \$11        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84500 | H216 GROUP LIFE INS     | \$4         | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84500 | H217 GROUP LIFE INS     | \$7         | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84500 | H218 GROUP LIFE INS     | \$11        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84500 | H219 GROUP LIFE INS     | \$10        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84500 | H220 GROUP LIFE INS     | \$5         | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84500 | H221 GROUP LIFE INS     | \$4         | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84500 | H222 GROUP LIFE INS     | \$4         | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84500 | H223 GROUP LIFE INS     | \$3         | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84500 | H224 GROUP LIFE INS     | \$10        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84500 | H225 GROUP LIFE INS     | \$10        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84500 | H226 GROUP LIFE INS     | \$17        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 84500 | H227 GROUP LIFE INS     | \$4         | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86000 | C10 HOSPITAL & MED INS  | \$7,106     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86000 | C11 HOSPITAL & MED INS  | \$25,465    | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86000 | C12 HOSPITAL & MED INS  | \$7,438     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86000 | H202 HOSPITAL & MED INS | \$1,948     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86000 | H203 HOSPITAL & MED INS | \$2,149     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86000 | H204 HOSPITAL & MED INS | \$3,837     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86000 | H205 HOSPITAL & MED INS | \$1,497     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86000 | H206 HOSPITAL & MED INS | \$1,969     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86000 | H207 HOSPITAL & MED INS | \$2,181     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86000 | H208 HOSPITAL & MED INS | \$2,575     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86000 | H209 HOSPITAL & MED INS | \$1,364     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86000 | H210 HOSPITAL & MED INS | \$670       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86000 | H211 HOSPITAL & MED INS | \$763       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86000 | H212 HOSPITAL & MED INS | \$3,472     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86000 | H213 HOSPITAL & MED INS | \$506       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86000 | H214 HOSPITAL & MED INS | \$165       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86000 | H215 HOSPITAL & MED INS | \$1,617     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86000 | H216 HOSPITAL & MED INS | \$692       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86000 | H217 HOSPITAL & MED INS | \$999       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86000 | H218 HOSPITAL & MED INS | \$1,574     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86000 | H219 HOSPITAL & MED INS | \$1,457     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86000 | H220 HOSPITAL & MED INS | \$771       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86000 | H221 HOSPITAL & MED INS | \$611       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86000 | H222 HOSPITAL & MED INS | \$742       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86000 | H223 HOSPITAL & MED INS | \$460       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86000 | H224 HOSPITAL & MED INS | \$1,523     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86000 | H225 HOSPITAL & MED INS | \$1,604     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86000 | H226 HOSPITAL & MED INS | \$2,791     | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86000 | H227 HOSPITAL & MED INS | \$609       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86500 | C10 DENTAL INS          | \$363       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86500 | C11 DENTAL INS          | \$791       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86500 | C12 DENTAL INS          | \$243       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86500 | H202 DENTAL INS         | \$95        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86500 | H203 DENTAL INS         | \$112       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86500 | H204 DENTAL INS         | \$171       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86500 | H205 DENTAL INS         | \$75        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86500 | H206 DENTAL INS         | \$94        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86500 | H207 DENTAL INS         | \$100       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86500 | H208 DENTAL INS         | \$115       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86500 | H209 DENTAL INS         | \$66        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86500 | H210 DENTAL INS         | \$38        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86500 | H211 DENTAL INS         | \$41        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86500 | H212 DENTAL INS         | \$182       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86500 | H213 DENTAL INS         | \$29        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86500 | H214 DENTAL INS         | \$10        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86500 | H215 DENTAL INS         | \$83        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86500 | H216 DENTAL INS         | \$27        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86500 | H217 DENTAL INS         | \$51        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86500 | H218 DENTAL INS         | \$84        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128 | 86500 | H219 DENTAL INS         | \$71        | \$0          | \$0           | \$0            | \$0            | \$0          |



|                                  |       |                          | 2024 Actual | 2025 Adopted | 2025 Modified | 2025 Projected | 2026 Tentative | 2026 Adopted |
|----------------------------------|-------|--------------------------|-------------|--------------|---------------|----------------|----------------|--------------|
| HM151128                         | 86500 | H220 DENTAL INS          | \$39        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 86500 | H221 DENTAL INS          | \$32        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 86500 | H222 DENTAL INS          | \$32        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 86500 | H223 DENTAL INS          | \$19        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 86500 | H224 DENTAL INS          | \$70        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 86500 | H225 DENTAL INS          | \$74        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 86500 | H226 DENTAL INS          | \$123       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 86500 | H227 DENTAL INS          | \$33        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 89000 | C10 VISION INS           | \$131       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 89000 | C11 VISION INS           | \$251       | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 89000 | C12 VISION INS           | \$78        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 89000 | H202 VISION INS          | \$32        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 89000 | H203 VISION INS          | \$38        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 89000 | H204 VISION INS          | \$60        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 89000 | H205 VISION INS          | \$25        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 89000 | H206 VISION INS          | \$32        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 89000 | H207 VISION INS          | \$34        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 89000 | H208 VISION INS          | \$40        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 89000 | H209 VISION INS          | \$22        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 89000 | H210 VISION INS          | \$13        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 89000 | H211 VISION INS          | \$14        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 89000 | H212 VISION INS          | \$60        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 89000 | H213 VISION INS          | \$10        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 89000 | H214 VISION INS          | \$4         | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 89000 | H215 VISION INS          | \$28        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 89000 | H216 VISION INS          | \$10        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 89000 | H217 VISION INS          | \$17        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 89000 | H218 VISION INS          | \$29        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 89000 | H219 VISION INS          | \$25        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 89000 | H220 VISION INS          | \$14        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 89000 | H221 VISION INS          | \$11        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 89000 | H222 VISION INS          | \$11        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 89000 | H223 VISION INS          | \$6         | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 89000 | H224 VISION INS          | \$25        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 89000 | H225 VISION INS          | \$26        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 89000 | H226 VISION INS          | \$44        | \$0          | \$0           | \$0            | \$0            | \$0          |
| HM151128                         | 89000 | H227 VISION INS          | \$11        | \$0          | \$0           | \$0            | \$0            | \$0          |
| BRIDGE & ROAD CONSTRUCTION (HM2) |       |                          | \$7,139,547 | \$671,000    | \$921,000     | \$607,411      | \$4,703,122    | \$4,703,122  |
| FUND TRANSFERS (9)               |       |                          | \$7,139,547 | \$671,000    | \$921,000     | \$607,411      | \$4,703,122    | \$4,703,122  |
| HM299509                         | 90600 | CR TRANS TO CAPITAL FUND | \$7,139,547 | \$671,000    | \$921,000     | \$607,411      | \$4,703,122    | \$4,703,122  |
| ROAD MAINT (HM3)                 |       |                          | \$6,270,619 | \$7,630,040  | \$8,130,040   | \$7,345,371    | \$8,383,963    | \$8,383,963  |
| PERSONNEL (1)                    |       |                          | \$2,149,126 | \$3,307,157  | \$3,307,157   | \$2,272,489    | \$3,749,857    | \$3,749,857  |
| HM351101                         | 12000 | SUPER/ADMIN              | \$259,519   | \$310,379    | \$310,379     | \$212,266      | \$343,729      | \$343,729    |
| HM351101                         | 13000 | TECHNICAL                | \$1,575,479 | \$2,632,517  | \$2,632,517   | \$1,708,232    | \$3,063,577    | \$3,063,577  |
| HM351101                         | 15000 | LABORER                  | \$49,994    | \$76,998     | \$76,998      | \$58,833       | \$0            | \$0          |
| HM351101                         | 18000 | OVERTIME                 | \$118,766   | \$139,074    | \$139,074     | \$78,000       | \$163,660      | \$163,660    |
| HM351101                         | 19000 | TEMP & PART TIME         | \$24,411    | \$48,438     | \$48,438      | \$20,379       | \$52,992       | \$52,992     |
| HM351101                         | 19501 | LONGEVITY PMTS           | \$37,103    | \$32,746     | \$32,746      | \$90,096       | \$46,493       | \$46,493     |
| HM351101                         | 19502 | VACATION PAYOUT          | \$20,844    | \$0          | \$0           | \$3,204        | \$0            | \$0          |
| HM351101                         | 19504 | HOLIDAY PAY              | \$22,657    | \$35,643     | \$35,643      | \$42,826       | \$48,214       | \$48,214     |
| HM351101                         | 19505 | H MR SHIFT DIFF          | \$785       | \$31,362     | \$31,362      | \$12,926       | \$31,192       | \$31,192     |
| HM351101                         | 19510 | VACATION BUY BACK        | \$8,912     | \$0          | \$0           | \$10,863       | \$0            | \$0          |
| HM351101                         | 19515 | EXT SICK LEAVE HALF PAY  | \$0         | \$0          | \$0           | \$1,731        | \$0            | \$0          |
| HM351101                         | 19550 | HEALTH INS BUYOUT        | \$30,656    | \$0          | \$0           | \$33,133       | \$0            | \$0          |
| CONTRACTUAL (4)                  |       |                          | \$2,794,520 | \$2,323,119  | \$2,823,119   | \$3,073,118    | \$2,498,937    | \$2,498,937  |
| HM351104                         | 40600 | MACHINERY RENTAL         | \$2,149,173 | \$1,457,290  | \$1,957,290   | \$2,214,000    | \$1,607,290    | \$1,607,290  |
| HM351104                         | 41102 | EDUC WORKSHOPS           | \$9,088     | \$12,000     | \$12,000      | \$8,396        | \$10,000       | \$10,000     |
| HM351104                         | 41401 | H MR LIAB & OTHER INS    | \$22,798    | \$33,295     | \$33,295      | \$33,295       | \$78,112       | \$78,112     |
| HM351104                         | 41600 | ELECTRICITY              | \$678       | \$1,000      | \$1,000       | \$641          | \$1,000        | \$1,000      |
| HM351104                         | 42000 | OFFICE SUPPLIES          | \$149       | \$200        | \$200         | \$152          | \$200          | \$200        |
| HM351104                         | 42100 | EQUIP RENTAL             | \$54,693    | \$55,000     | \$55,000      | \$37,437       | \$40,000       | \$40,000     |





|                                |       |                              | 2024 Actual        | 2025 Adopted       | 2025 Modified      | 2025 Projected     | 2026 Tentative     | 2026 Adopted       |
|--------------------------------|-------|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| HM351104                       | 42302 | H MR OTHER PHONE SVCS        | \$4,458            | \$8,300            | \$8,300            | \$3,814            | \$4,000            | \$4,000            |
| HM351104                       | 43004 | H MR MED FEES                | \$280              | \$500              | \$500              | \$441              | \$500              | \$500              |
| HM351104                       | 43007 | OTHER FEES & SVCS            | \$4,877            | \$10,000           | \$10,000           | \$9,715            | \$10,000           | \$10,000           |
| HM351104                       | 430DT | H MR DRUG TESTING            | \$4,043            | \$6,000            | \$6,000            | \$4,908            | \$6,000            | \$6,000            |
| HM351104                       | 430LP | LICENSE FEES & PERMITS       | \$374              | \$325              | \$325              | \$244              | \$435              | \$435              |
| HM351104                       | 430RM | H MR ROADSIDE MOWING         | \$28,704           | \$29,709           | \$29,709           | \$29,709           | \$30,900           | \$30,900           |
| HM351104                       | 454BS | MISC BRIDGE SUPP             | \$497              | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM351104                       | 454GR | GUIDERAILS                   | \$20,887           | \$21,000           | \$21,000           | \$21,000           | \$21,000           | \$21,000           |
| HM351104                       | 454HS | HIGHWAY SUPPLIES             | \$232,143          | \$160,000          | \$160,000          | \$160,000          | \$160,000          | \$160,000          |
| HM351104                       | 454PM | PAVING MATERIALS             | \$107,364          | \$194,000          | \$194,000          | \$194,000          | \$194,000          | \$194,000          |
| HM351104                       | 454ST | SURFACE TREATING             | \$140,266          | \$319,000          | \$319,000          | \$319,000          | \$319,000          | \$319,000          |
| HM351104                       | 454VC | H MR VEGETATION CONTROL      | \$2,953            | \$6,500            | \$6,500            | \$6,256            | \$6,500            | \$6,500            |
| HM351104                       | 46701 | H MR SUPPLIES                | \$11,095           | \$9,000            | \$9,000            | \$11,810           | \$10,000           | \$10,000           |
| HM351104                       | 49900 | MISC EXPENSES                | \$0                | \$0                | \$0                | \$18,300           | \$0                | \$0                |
| <b>DEBT PRINCIPAL PMTS (6)</b> |       |                              | <b>\$106,000</b>   | <b>\$110,000</b>   | <b>\$110,000</b>   | <b>\$110,000</b>   | <b>\$114,000</b>   | <b>\$114,000</b>   |
| HM397106                       | 61000 | H MR BOND PRINCIPAL PMTS     | \$106,000          | \$110,000          | \$110,000          | \$110,000          | \$114,000          | \$114,000          |
| <b>DEBT INTEREST PMTS (7)</b>  |       |                              | <b>\$40,620</b>    | <b>\$37,440</b>    | <b>\$37,440</b>    | <b>\$37,440</b>    | <b>\$34,140</b>    | <b>\$34,140</b>    |
| HM397107                       | 71000 | H MR BOND INTEREST PMTS      | \$40,620           | \$37,440           | \$37,440           | \$37,440           | \$34,140           | \$34,140           |
| <b>EMPLOYEE BENEFITS (8)</b>   |       |                              | <b>\$1,180,353</b> | <b>\$1,852,324</b> | <b>\$1,852,324</b> | <b>\$1,852,324</b> | <b>\$1,987,029</b> | <b>\$1,987,029</b> |
| HM351108                       | 81000 | RETIREMENT                   | \$280,805          | \$419,207          | \$419,207          | \$419,207          | \$522,396          | \$522,396          |
| HM351108                       | 83000 | SOCIAL SECURITY              | \$154,181          | \$220,713          | \$220,713          | \$220,713          | \$252,348          | \$252,348          |
| HM351108                       | 84000 | WORKERS' COMP                | \$55,569           | \$81,554           | \$81,554           | \$81,554           | \$90,483           | \$90,483           |
| HM351108                       | 84500 | GROUP LIFE INS               | \$3,739            | \$6,118            | \$6,118            | \$6,118            | \$6,221            | \$6,221            |
| HM351108                       | 86000 | HOSPITAL & MED INS           | \$649,189          | \$1,063,507        | \$1,063,507        | \$1,063,507        | \$1,053,178        | \$1,053,178        |
| HM351108                       | 86500 | DENTAL INS                   | \$27,361           | \$45,560           | \$45,560           | \$45,560           | \$46,810           | \$46,810           |
| HM351108                       | 89000 | VISION INS                   | \$9,509            | \$15,665           | \$15,665           | \$15,665           | \$15,593           | \$15,593           |
| <b>HIGHWAY SAFETY (HM4)</b>    |       |                              | <b>\$737,398</b>   | <b>\$733,419</b>   | <b>\$799,186</b>   | <b>\$896,800</b>   | <b>\$765,684</b>   | <b>\$765,684</b>   |
| <b>PERSONNEL (1)</b>           |       |                              | <b>\$247,465</b>   | <b>\$164,360</b>   | <b>\$164,360</b>   | <b>\$259,731</b>   | <b>\$172,737</b>   | <b>\$172,737</b>   |
| HM433101                       | 13000 | TECHNICAL                    | \$214,729          | \$157,301          | \$157,301          | \$247,086          | \$165,436          | \$165,436          |
| HM433101                       | 15000 | LABORER                      | \$6,169            | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM433101                       | 18000 | OVERTIME                     | \$9,766            | \$1,659            | \$1,659            | \$4,864            | \$3,701            | \$3,701            |
| HM433101                       | 19501 | LONGEVITY PMTS               | \$4,650            | \$5,400            | \$5,400            | \$7,614            | \$3,600            | \$3,600            |
| HM433101                       | 19502 | VACATION PAYOUT              | \$10,054           | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM433101                       | 19504 | HOLIDAY PAY                  | \$0                | \$0                | \$0                | \$167              | \$0                | \$0                |
| HM433101                       | 19510 | VACATION BUY BACK            | \$1,020            | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM433101                       | 19550 | HEALTH INS BUYOUT            | \$1,077            | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>         |       |                              | <b>\$347,912</b>   | <b>\$457,358</b>   | <b>\$523,125</b>   | <b>\$525,368</b>   | <b>\$459,834</b>   | <b>\$459,834</b>   |
| HM433104                       | 40600 | MACHINERY RENTAL             | \$172,486          | \$182,000          | \$222,000          | \$214,000          | \$182,000          | \$182,000          |
| HM433104                       | 41102 | EDUC WORKSHOPS               | \$0                | \$200              | \$200              | \$0                | \$0                | \$0                |
| HM433104                       | 41401 | H HS LIAB & OTHER INSURAN    | \$1,887            | \$1,617            | \$1,617            | \$1,617            | \$3,794            | \$3,794            |
| HM433104                       | 41600 | ELECTRICITY                  | \$2,883            | \$3,200            | \$3,200            | \$3,599            | \$4,000            | \$4,000            |
| HM433104                       | 41700 | WATER                        | \$310              | \$330              | \$330              | \$328              | \$330              | \$330              |
| HM433104                       | 41802 | H HS HEATING-NATURAL GAS     | \$4,486            | \$5,600            | \$5,600            | \$4,857            | \$5,200            | \$5,200            |
| HM433104                       | 41901 | CENTRAL PRINTING             | \$0                | \$500              | \$500              | \$315              | \$500              | \$500              |
| HM433104                       | 42000 | OFFICE SUPPLIES              | \$155              | \$200              | \$200              | \$95               | \$200              | \$200              |
| HM433104                       | 42101 | H HS I/D COPYING EQUIP       | \$39               | \$100              | \$100              | \$37               | \$69               | \$69               |
| HM433104                       | 42200 | H HS I/D EQUIP REPAIR & MANT | \$16               | \$300              | \$300              | \$300              | \$300              | \$300              |
| HM433104                       | 42202 | H HS EQUIP REPAIR & MAINT    | \$4,338            | \$2,500            | \$2,500            | \$2,450            | \$2,500            | \$2,500            |
| HM433104                       | 42303 | H HS I/D PHONE CHARGES       | \$159              | \$159              | \$159              | \$159              | \$291              | \$291              |
| HM433104                       | 430DT | H HS DRUG TESTING            | \$264              | \$252              | \$252              | \$246              | \$250              | \$250              |
| HM433104                       | 45400 | SAFETY SUPPLIES              | \$549              | \$400              | \$400              | \$365              | \$400              | \$400              |
| HM433104                       | 454TS | H HS TRAFFIC SAFETY SUPPLIES | \$160,339          | \$260,000          | \$285,767          | \$297,000          | \$260,000          | \$260,000          |



|                                                |           |                    | 2024 Actual        | 2025 Adopted       | 2025 Modified      | 2025 Projected     | 2026 Tentative     | 2026 Adopted       |
|------------------------------------------------|-----------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>EMPLOYEE BENEFITS (8)</b>                   |           |                    | <b>\$142,021</b>   | <b>\$111,701</b>   | <b>\$111,701</b>   | <b>\$111,701</b>   | <b>\$133,113</b>   | <b>\$133,113</b>   |
| HM433108                                       | 81000     | RETIREMENT         | \$32,105           | \$22,225           | \$22,225           | \$22,225           | \$25,372           | \$25,372           |
| HM433108                                       | 83000     | SOCIAL SECURITY    | \$17,609           | \$11,404           | \$11,404           | \$11,404           | \$11,421           | \$11,421           |
| HM433108                                       | 84000     | WORKERS' COMP      | \$6,237            | \$4,279            | \$4,279            | \$4,279            | \$4,361            | \$4,361            |
| HM433108                                       | 84500     | GROUP LIFE INS     | \$488              | \$309              | \$309              | \$309              | \$309              | \$309              |
| HM433108                                       | 86000     | HOSPITAL & MED INS | \$80,736           | \$70,365           | \$70,365           | \$70,365           | \$88,668           | \$88,668           |
| HM433108                                       | 86500     | DENTAL INS         | \$3,612            | \$2,301            | \$2,301            | \$2,301            | \$2,325            | \$2,325            |
| HM433108                                       | 89000     | VISION INS         | \$1,233            | \$818              | \$818              | \$818              | \$657              | \$657              |
| <b>BRIDGE/LG CULVERT PROJ &amp; MAIN (HM5)</b> |           |                    | <b>\$3,092,997</b> | <b>\$1,905,352</b> | <b>\$2,382,956</b> | <b>\$1,649,178</b> | <b>\$2,593,352</b> | <b>\$2,593,352</b> |
| <b>PERSONNEL (1)</b>                           |           |                    | <b>\$329,371</b>   | <b>\$0</b>         | <b>\$0</b>         | <b>\$318,168</b>   | <b>\$0</b>         | <b>\$0</b>         |
| HM551101                                       | 12000     | SUPER/ADMIN        | \$21,872           | \$0                | \$0                | \$8,163            | \$0                | \$0                |
| HM551101                                       | 12000 B27 | SUPER/ADMIN        | \$3,528            | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551101                                       | 13000     | TECHNICAL          | \$143,010          | \$0                | \$0                | \$292,956          | \$0                | \$0                |
| HM551101                                       | 13000 B27 | TECHNICAL          | \$68,729           | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551101                                       | 15000     | LABORER            | \$3,952            | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551101                                       | 18000     | OVERTIME           | \$6,339            | \$0                | \$0                | \$4,500            | \$0                | \$0                |
| HM551101                                       | 18000 B27 | OVERTIME           | \$6,543            | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551101                                       | 19000     | TEMP & PART TIME   | \$0                | \$0                | \$0                | \$7,573            | \$0                | \$0                |
| HM551101                                       | 19501     | LONGEVITY PMTS     | \$0                | \$0                | \$0                | \$2,000            | \$0                | \$0                |
| HM551121                                       | 12000 B11 | SUPER/ADMIN        | \$5,907            | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551121                                       | 13000 B11 | TECHNICAL          | \$64,238           | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551121                                       | 15000 B11 | LABORER            | \$3,813            | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551121                                       | 18000 B11 | OVERTIME           | \$1,440            | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551121                                       | 18000 B3  | OVERTIME           | \$0                | \$0                | \$0                | \$2,797            | \$0                | \$0                |
| HM551121                                       | 19000 B3  | TEMP & PART TIME   | \$0                | \$0                | \$0                | \$179              | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>                         |           |                    | <b>\$2,559,764</b> | <b>\$1,905,352</b> | <b>\$2,382,956</b> | <b>\$1,331,010</b> | <b>\$2,593,352</b> | <b>\$2,593,352</b> |
| HM551104                                       | 40600     | MACHINERY RENTAL   | \$173,686          | \$231,500          | \$181,500          | \$125,000          | \$231,500          | \$231,500          |
| HM551104                                       | 40600 B27 | MACHINERY RENTAL   | \$102,369          | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551104                                       | 42000     | OFFICE SUPPLIES    | \$100              | \$100              | \$100              | \$25               | \$100              | \$100              |
| HM551104                                       | 42100     | EQUIP RENTAL       | \$714              | \$0                | \$0                | \$7,766            | \$8,000            | \$8,000            |
| HM551104                                       | 42100 B27 | EQUIP RENTAL       | \$41,739           | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551104                                       | 43004     | H MB MED FEES      | \$1,811            | \$1,500            | \$1,500            | \$1,200            | \$1,500            | \$1,500            |
| HM551104                                       | 43007     | OTHER FEES & SVCS  | \$8,050            | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551104                                       | 430DT     | H MB DRUG TESTING  | \$764              | \$252              | \$252              | \$455              | \$252              | \$252              |
| HM551104                                       | 454BS     | MISC BRIDGE SUPP   | \$33,197           | \$40,000           | \$40,000           | \$65,000           | \$40,000           | \$40,000           |
| HM551104                                       | 454BS B1  | MISC BRIDGE SUPP   | \$87,708           | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551104                                       | 454BS B2  | MISC BRIDGE SUPP   | \$0                | \$0                | \$750,000          | \$20,000           | \$730,000          | \$730,000          |
| HM551104                                       | 454BS B27 | MISC BRIDGE SUPP   | \$470,232          | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551104                                       | 465CO B27 | SUB-CONTRACTS      | \$117,959          | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551104                                       | 46701     | H MB SUPPLIES      | \$1,987            | \$0                | \$0                | \$43               | \$0                | \$0                |
| HM551124                                       | 40600 B1  | MACHINERY RENTAL   | \$0                | \$182,000          | \$87,000           | \$0                | \$182,000          | \$182,000          |
| HM551124                                       | 40600 B11 | MACHINERY RENTAL   | \$162,213          | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551124                                       | 40600 B3  | MACHINERY RENTAL   | \$0                | \$0                | \$0                | \$74,000           | \$0                | \$0                |
| HM551124                                       | 42100 B11 | EQUIP RENTAL       | \$24,002           | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551124                                       | 42100 B3  | EQUIP RENTAL       | \$0                | \$0                | \$0                | \$39,825           | \$0                | \$0                |
| HM551124                                       | 43007 B11 | OTHER FEES & SVCS  | \$1,740            | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551124                                       | 430ED B25 | ENGINEERING DESIGN | \$56,976           | \$0                | \$2,604            | \$6,451            | \$0                | \$0                |
| HM551124                                       | 430ED B29 | ENGINEERING DESIGN | \$0                | \$0                | \$0                | \$90,000           | \$0                | \$0                |
| HM551124                                       | 454BS B1  | MISC BRIDGE SUPP   | \$0                | \$1,450,000        | \$1,320,000        | \$0                | \$1,400,000        | \$1,400,000        |
| HM551124                                       | 454BS B11 | MISC BRIDGE SUPP   | \$352,938          | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551124                                       | 454BS B2  | MISC BRIDGE SUPP   | \$7,725            | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551124                                       | 454BS B25 | MISC BRIDGE SUPP   | \$0                | \$0                | \$0                | \$379,569          | \$0                | \$0                |
| HM551124                                       | 454BS B29 | MISC BRIDGE SUPP   | \$0                | \$0                | \$0                | \$14,677           | \$0                | \$0                |
| HM551124                                       | 454BS B3  | MISC BRIDGE SUPP   | \$5,302            | \$0                | \$0                | \$507,000          | \$0                | \$0                |
| HM551124                                       | 454BS B5  | MISC BRIDGE SUPP   | \$481              | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551124                                       | 454BS B6  | MISC BRIDGE SUPP   | \$908,071          | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>EMPLOYEE BENEFITS (8)</b>                   |           |                    | <b>\$203,861</b>   | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         |
| HM551108                                       | 81000     | RETIREMENT         | \$23,913           | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551108                                       | 81000 B27 | RETIREMENT         | \$10,764           | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551108                                       | 83000     | SOCIAL SECURITY    | \$12,458           | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551108                                       | 83000 B27 | SOCIAL SECURITY    | \$5,517            | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551108                                       | 84000     | WORKERS' COMP      | \$4,604            | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551108                                       | 84000 B27 | WORKERS' COMP      | \$2,072            | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551108                                       | 84500     | GROUP LIFE INS     | \$309              | \$0                | \$0                | \$0                | \$0                | \$0                |



|                              |       |     |                             | 2024 Actual          | 2025 Adopted       | 2025 Modified      | 2025 Projected     | 2026 Tentative     | 2026 Adopted       |
|------------------------------|-------|-----|-----------------------------|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| HM551108                     | 84500 | B27 | GROUP LIFE INS              | \$137                | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551108                     | 86000 |     | HOSPITAL & MED INS          | \$60,937             | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551108                     | 86000 | B27 | HOSPITAL & MED INS          | \$31,157             | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551108                     | 86500 |     | DENTAL INS                  | \$2,493              | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551108                     | 86500 | B27 | DENTAL INS                  | \$1,021              | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551108                     | 89000 |     | VISION INS                  | \$841                | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551108                     | 89000 | B27 | VISION INS                  | \$329                | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551128                     | 81000 | B11 | RETIREMENT                  | \$10,299             | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551128                     | 83000 | B11 | SOCIAL SECURITY             | \$5,332              | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551128                     | 84000 | B11 | WORKERS' COMP               | \$1,983              | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551128                     | 84500 | B11 | GROUP LIFE INS              | \$137                | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551128                     | 86000 | B11 | HOSPITAL & MED INS          | \$28,049             | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551128                     | 86500 | B11 | DENTAL INS                  | \$1,126              | \$0                | \$0                | \$0                | \$0                | \$0                |
| HM551128                     | 89000 | B11 | VISION INS                  | \$380                | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>HM FUND 6 (HM6)</b>       |       |     |                             | <b>\$0</b>           | <b>\$0</b>         | <b>\$0</b>         | <b>\$24,948</b>    | <b>\$0</b>         | <b>\$0</b>         |
| <b>EMPLOYEE BENEFITS (8)</b> |       |     |                             | <b>\$0</b>           | <b>\$0</b>         | <b>\$0</b>         | <b>\$24,948</b>    | <b>\$0</b>         | <b>\$0</b>         |
| HM651978                     | 81000 | PSS | RETIREMENT                  | \$0                  | \$0                | \$0                | \$2,844            | \$0                | \$0                |
| HM651978                     | 83000 | PSS | SOCIAL SECURITY             | \$0                  | \$0                | \$0                | \$2,121            | \$0                | \$0                |
| HM651978                     | 84000 | PSS | WORKERS' COMP               | \$0                  | \$0                | \$0                | \$588              | \$0                | \$0                |
| HM651978                     | 84500 | LSS | GROUP LIFE INS              | \$0                  | \$0                | \$0                | \$22               | \$0                | \$0                |
| HM651978                     | 84500 | PSS | GROUP LIFE INS              | \$0                  | \$0                | \$0                | \$62               | \$0                | \$0                |
| HM651978                     | 86000 | LOP | HOSPITAL & MED INS          | \$0                  | \$0                | \$0                | \$2,159            | \$0                | \$0                |
| HM651978                     | 86000 | LSS | HOSPITAL & MED INS          | \$0                  | \$0                | \$0                | \$5,484            | \$0                | \$0                |
| HM651978                     | 86000 | PSS | HOSPITAL & MED INS          | \$0                  | \$0                | \$0                | \$11,259           | \$0                | \$0                |
| HM651978                     | 86500 | PSS | DENTAL INS                  | \$0                  | \$0                | \$0                | \$409              | \$0                | \$0                |
| <b>ROAD MACHINERY (HR)</b>   |       |     |                             | <b>(\$1,708,295)</b> | <b>(\$583,019)</b> | <b>\$3,886,204</b> | <b>\$3,009,616</b> | <b>(\$720,301)</b> | <b>(\$720,301)</b> |
| <b>ROAD MACHINERY (HR0)</b>  |       |     |                             | <b>(\$1,708,295)</b> | <b>(\$583,019)</b> | <b>\$3,886,204</b> | <b>\$3,009,616</b> | <b>(\$720,301)</b> | <b>(\$720,301)</b> |
| <b>PERSONNEL (1)</b>         |       |     |                             | <b>\$679,475</b>     | <b>\$731,758</b>   | <b>\$731,758</b>   | <b>\$760,057</b>   | <b>\$765,409</b>   | <b>\$765,409</b>   |
| HR051301                     | 12000 |     | H RM SUPER/ADMINV           | \$119,720            | \$129,767          | \$129,767          | \$138,187          | \$144,303          | \$144,303          |
| HR051301                     | 13000 |     | H RM TECHNICAL              | \$510,255            | \$586,952          | \$586,952          | \$578,547          | \$595,148          | \$595,148          |
| HR051301                     | 18000 |     | H RM OVERTIME               | \$37,302             | \$9,439            | \$9,439            | \$23,853           | \$17,861           | \$17,861           |
| HR051301                     | 19500 |     | H RM CONTRACTUAL MISC       | \$800                | \$800              | \$800              | \$900              | \$900              | \$900              |
| HR051301                     | 19501 |     | H RM LONGEVITY PMTS         | \$5,088              | \$4,800            | \$4,800            | \$14,819           | \$7,197            | \$7,197            |
| HR051301                     | 19502 |     | H RM VACATION PAYOUT        | \$821                | \$0                | \$0                | \$408              | \$0                | \$0                |
| HR051301                     | 19504 |     | H RM HOLIDAY PAY            | \$2,110              | \$0                | \$0                | \$1,231            | \$0                | \$0                |
| HR051301                     | 19505 |     | H RM SHIFT DIFF             | \$164                | \$0                | \$0                | \$70               | \$0                | \$0                |
| HR051301                     | 19510 |     | H RM VACATION BUY BACK      | \$0                  | \$0                | \$0                | \$2,040            | \$0                | \$0                |
| HR051301                     | 19550 |     | H RM HEALTH INS BUYOUT      | \$3,215              | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>EQUIP (2)</b>             |       |     |                             | <b>\$69,070</b>      | <b>\$0</b>         | <b>\$4,469,223</b> | <b>\$4,464,514</b> | <b>\$250,000</b>   | <b>\$250,000</b>   |
| HR051302                     | 24000 |     | H RM HWY & STREET EQUIP     | \$69,070             | \$0                | \$4,469,223        | \$4,464,514        | \$250,000          | \$250,000          |
| <b>CONTRACTUAL (4)</b>       |       |     |                             | <b>\$2,935,059</b>   | <b>\$3,251,587</b> | <b>\$3,366,587</b> | <b>\$3,263,209</b> | <b>\$3,332,763</b> | <b>\$3,332,763</b> |
| HR051304                     | 40800 |     | H RM BLDG & PROP MAINT      | \$4,222              | \$20,000           | \$20,000           | \$16,340           | \$20,000           | \$20,000           |
| HR051304                     | 40800 | LOP | H LOP BLDG & PROP MAINT     | \$9,231              | \$5,000            | \$5,000            | \$3,475            | \$5,000            | \$5,000            |
| HR051304                     | 40800 | POP | H POP BLDG & PROP MAINT     | \$4,213              | \$6,000            | \$6,000            | \$6,000            | \$6,000            | \$6,000            |
| HR051304                     | 40800 | ROP | H ROP BLDG & PROP MAINT     | \$6,042              | \$6,000            | \$6,000            | \$4,098            | \$6,000            | \$6,000            |
| HR051304                     | 41102 |     | H RM EDUC WORKSHOPS         | \$0                  | \$600              | \$600              | \$200              | \$600              | \$600              |
| HR051304                     | 41401 |     | H RM LIAB & OTHER INSUR     | \$4,378              | \$6,791            | \$6,791            | \$6,791            | \$15,932           | \$15,932           |
| HR051304                     | 41600 |     | H RM ELECTRICITY            | \$11,449             | \$14,000           | \$14,000           | \$14,376           | \$15,000           | \$15,000           |
| HR051304                     | 41600 | LOP | H LOP ELECTRICITY           | \$4,216              | \$5,600            | \$5,600            | \$7,236            | \$7,300            | \$7,300            |
| HR051304                     | 41600 | POP | H POP ELECTRICITY           | \$5,513              | \$5,600            | \$5,600            | \$7,303            | \$7,300            | \$7,300            |
| HR051304                     | 41600 | ROP | H ROP ELECTRICITY           | \$4,902              | \$5,600            | \$5,600            | \$6,113            | \$6,100            | \$6,100            |
| HR051304                     | 41700 |     | H RM WATER                  | \$1,077              | \$1,500            | \$1,500            | \$1,400            | \$1,300            | \$1,300            |
| HR051304                     | 41800 |     | H RM HEATING-FUEL OIL PURCH | \$2,640              | \$3,000            | \$3,000            | \$1,976            | \$2,500            | \$2,500            |
| HR051304                     | 41801 |     | H RM HEATING-KEROSENE PURCH | \$556                | \$0                | \$0                | \$0                | \$0                | \$0                |



|          |       |     | 2024 Actual                  | 2025 Adopted | 2025 Modified | 2025 Projected | 2026 Tentative | 2026 Adopted |             |
|----------|-------|-----|------------------------------|--------------|---------------|----------------|----------------|--------------|-------------|
| HR051304 | 41802 |     | H RM HEATING-NATURAL GAS     | \$13,366     | \$15,000      | \$15,000       | \$17,072       | \$17,000     | \$17,000    |
| HR051304 | 41803 | LOP | H LOP HEATING-PROPANE PURCH  | \$5,123      | \$7,000       | \$7,000        | \$7,052        | \$7,000      | \$7,000     |
| HR051304 | 41803 | POP | H POP HEATING-PROPANE PURCH  | \$5,233      | \$7,000       | \$7,000        | \$6,082        | \$7,000      | \$7,000     |
| HR051304 | 41803 | ROP | H ROP HEATING-PROPANE PURCH  | \$4,116      | \$7,000       | \$7,000        | \$6,009        | \$7,000      | \$7,000     |
| HR051304 | 41901 |     | H RM CENTRAL PRINTING        | \$359        | \$250         | \$250          | \$250          | \$250        | \$250       |
| HR051304 | 42000 |     | H RM OFFICE SUPPLIES E       | \$644        | \$700         | \$700          | \$579          | \$700        | \$700       |
| HR051304 | 42000 | LOP | H LOP OFFICE SUPPLIES & EXP  | \$109        | \$150         | \$150          | \$63           | \$150        | \$150       |
| HR051304 | 42000 | POP | H POP OFFICE SUPPLIES & EXP  | \$89         | \$150         | \$150          | \$62           | \$150        | \$150       |
| HR051304 | 42000 | ROP | H ROP OFFICE SUPPLIES & EXP  | \$89         | \$150         | \$150          | \$63           | \$150        | \$150       |
| HR051304 | 42001 |     | H RM COMPUTER SUPPLIES       | \$0          | \$4,065       | \$4,065        | \$4,391        | \$600        | \$600       |
| HR051304 | 42004 |     | H RM COMPUTER SOFTWARE       | \$31,335     | \$62,320      | \$62,320       | \$44,730       | \$50,000     | \$50,000    |
| HR051304 | 42100 |     | H RM EQUIP RENT              | \$1,808      | \$2,500       | \$2,500        | \$2,578        | \$2,600      | \$2,600     |
| HR051304 | 42100 | POP | H POP EQUIP RENTAL           | \$15         | \$0           | \$0            | \$0            | \$0          | \$0         |
| HR051304 | 42100 | ROP | H ROP EQUIP RENTAL           | \$1          | \$0           | \$0            | \$0            | \$0          | \$0         |
| HR051304 | 42101 |     | H RM I/D COPYING EQUIP       | \$214        | \$300         | \$300          | \$210          | \$353        | \$353       |
| HR051304 | 42101 | LOP | H LOP I/D COPYING EQUIP      | \$0          | \$15          | \$15           | \$0            | \$21         | \$21        |
| HR051304 | 42101 | POP | H POP I/D COPYING EQUIP      | \$29         | \$15          | \$15           | \$20           | \$21         | \$21        |
| HR051304 | 42101 | ROP | H ROP I/D COPYING EQUIP      | \$12         | \$15          | \$15           | \$8            | \$21         | \$21        |
| HR051304 | 421FL |     | H RM FLEET LEASE             | \$255,256    | \$320,000     | \$320,000      | \$300,000      | \$348,000    | \$348,000   |
| HR051304 | 42200 |     | H RM I/D EQUIP REPAIR & MAIN | \$949,345    | \$936,000     | \$1,051,000    | \$1,090,000    | \$1,000,000  | \$1,000,000 |
| HR051304 | 42202 |     | H RM EQUIP REPAIR & MAINT    | \$74,489     | \$113,000     | \$113,000      | \$113,633      | \$120,000    | \$120,000   |
| HR051304 | 42202 | FI  | H RM FUEL ISL REPAIR & MAINT | \$0          | \$2,000       | \$2,000        | \$1,829        | \$2,000      | \$2,000     |
| HR051304 | 42202 | LOP | H LOP EQUIP REPAIR & MAINT   | \$4,503      | \$4,500       | \$4,500        | \$5,162        | \$5,200      | \$5,200     |
| HR051304 | 42202 | POP | H POP EQUIP REPAIR & MAINT   | \$4,503      | \$4,500       | \$4,500        | \$5,162        | \$5,200      | \$5,200     |
| HR051304 | 42202 | ROP | H ROP EQUIP REPAIR & MAINT   | \$4,503      | \$4,500       | \$4,500        | \$6,411        | \$6,500      | \$6,500     |
| HR051304 | 42302 |     | H RM OTHER PHONE SVCS        | \$4,736      | \$1,200       | \$1,200        | \$5,783        | \$5,800      | \$5,800     |
| HR051304 | 42302 | POP | H POP OTHER PHONE SVCS       | \$1,250      | \$1,260       | \$1,260        | \$1,260        | \$1,260      | \$1,260     |
| HR051304 | 42302 | ROP | H ROP OTHER PHONE SVCS       | \$1,434      | \$1,440       | \$1,440        | \$1,440        | \$1,440      | \$1,440     |
| HR051304 | 42303 |     | H RM I/D PHONE CHARGES       | \$796        | \$796         | \$796          | \$796          | \$1,165      | \$1,165     |
| HR051304 | 43007 |     | H RM OTHER FEES & SVCS       | \$165        | \$200         | \$200          | \$1,870        | \$6,100      | \$6,100     |
| HR051304 | 43007 | LOP | H LOP OTHER FEES & SVCS      | \$225        | \$200         | \$200          | \$150          | \$200        | \$200       |
| HR051304 | 43007 | POP | H POP OTHER FEES & SVCS      | \$75         | \$200         | \$200          | \$175          | \$200        | \$200       |
| HR051304 | 43007 | ROP | H ROP OTHER FEES & SVCS      | \$44         | \$200         | \$200          | \$67           | \$200        | \$200       |
| HR051304 | 430DT |     | H RM DRUG TESTING            | \$355        | \$850         | \$850          | \$468          | \$850        | \$850       |
| HR051304 | 430LP | LOP | H LOP FEES LICENSES PERMITS  | \$110        | \$110         | \$110          | \$110          | \$0          | \$0         |
| HR051304 | 430LP | POP | H POP FEES LICENSES PERMITS  | \$110        | \$110         | \$110          | \$0            | \$0          | \$0         |
| HR051304 | 44100 |     | H RM I/D FUEL CHARGES        | \$481,897    | \$500,800     | \$500,800      | \$506,605      | \$500,000    | \$500,000   |
| HR051304 | 44102 |     | H RM GAS PURCHASES           | \$1,188      | \$700         | \$700          | \$700          | \$700        | \$700       |
| HR051304 | 44103 |     | H RM PROPANE PURCHASES       | \$2,171      | \$2,900       | \$2,900        | \$2,630        | \$2,900      | \$2,900     |



|                                 |           |                                | 2024 Actual          | 2025 Adopted         | 2025 Modified        | 2025 Projected       | 2026 Tentative       | 2026 Adopted         |
|---------------------------------|-----------|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| HR051304                        | 44104     | H RM DIESEL PURCHASES          | \$0                  | \$0                  | \$0                  | \$72                 | \$0                  | \$0                  |
| HR051304                        | 441FI     | H RM FUEL ISL& DIESEL PURCH    | \$197,441            | \$233,100            | \$233,100            | \$185,694            | \$220,000            | \$220,000            |
| HR051304                        | 441FI LOP | H LOP FUEL ISL& DIESEL PURCH   | \$75,856             | \$77,800             | \$77,800             | \$76,305             | \$77,800             | \$77,800             |
| HR051304                        | 441FI POP | H POP FUEL ISL& DIESEL PURCH   | \$113,458            | \$113,300            | \$113,300            | \$139,054            | \$140,000            | \$140,000            |
| HR051304                        | 441FI ROP | H ROP FUEL ISL& DIESEL PURCH   | \$84,435             | \$91,300             | \$91,300             | \$93,395             | \$92,000             | \$92,000             |
| HR051304                        | 441OP     | H RM FUEL ISL& GAS PURC        | \$383,328            | \$500,000            | \$500,000            | \$385,380            | \$400,000            | \$400,000            |
| HR051304                        | 441OP LOP | H LOP FUEL ISL& GAS PUR        | \$34,813             | \$25,000             | \$25,000             | \$32,257             | \$35,000             | \$35,000             |
| HR051304                        | 441OP POP | H POP FUEL ISL& GAS PUR        | \$23,150             | \$22,000             | \$22,000             | \$22,195             | \$23,000             | \$23,000             |
| HR051304                        | 441OP ROP | H ROP FUEL ISL& GAS PUR        | \$33,687             | \$20,000             | \$20,000             | \$20,952             | \$21,000             | \$21,000             |
| HR051304                        | 454SS     | H RM SHOP SUPPLIES             | \$79,697             | \$85,000             | \$85,000             | \$97,943             | \$128,000            | \$128,000            |
| HR051304                        | 454SS LOP | H LOP SHOP SUPPLIES            | \$616                | \$700                | \$700                | \$496                | \$700                | \$700                |
| HR051304                        | 454SS POP | H POP SHOP SUPPLIES            | \$141                | \$700                | \$700                | \$326                | \$700                | \$700                |
| HR051304                        | 454SS ROP | H ROP SHOP SUPPLIES            | \$217                | \$800                | \$800                | \$326                | \$700                | \$700                |
| HR051304                        | 49900     | H RM MISC EXPENSES             | \$84                 | \$100                | \$100                | \$85                 | \$100                | \$100                |
| <b>REVENUE (5)</b>              |           |                                | <b>(\$6,320,018)</b> | <b>(\$5,544,801)</b> | <b>(\$5,659,801)</b> | <b>(\$6,456,600)</b> | <b>(\$6,050,505)</b> | <b>(\$6,050,505)</b> |
| HR023025                        | 55000     | H LR RM STATE SNOW REMOVAL     | (\$281,395)          | (\$263,000)          | (\$263,000)          | (\$287,570)          | (\$263,000)          | (\$263,000)          |
| HR024015                        | 55000     | RM INTEREST & EARNINGS         | (\$5,387)            | (\$1,800)            | (\$1,800)            | (\$978)              | \$0                  | \$0                  |
| HR024015                        | 55001     | RM INVESTMENT EARNINGS         | \$0                  | \$0                  | \$0                  | (\$43,722)           | (\$35,000)           | (\$35,000)           |
| HR024015                        | 55001 CD  | CERT OF DEPOSIT EARNINGS       | (\$12,079)           | \$0                  | \$0                  | (\$44,275)           | (\$39,355)           | (\$39,355)           |
| HR024015                        | 55001 MM  | RM MM INTEREST EARNED          | (\$145)              | (\$36)               | (\$36)               | (\$479)              | \$0                  | \$0                  |
| HR024015                        | 55001 NYC | RM NYCLASS INVEST EARNINGS     | (\$30,694)           | (\$10,000)           | (\$10,000)           | (\$75,032)           | (\$66,700)           | (\$66,700)           |
| HR024145                        | 55000     | H LR RM EQUIP RENTAL OTHER GOV | (\$225,861)          | (\$142,800)          | (\$142,800)          | (\$262,740)          | (\$203,000)          | (\$203,000)          |
| HR026655                        | 55000     | H LR SALES OF EQUIP            | (\$1,405)            | (\$201,000)          | (\$201,000)          | (\$72,500)           | (\$70,000)           | (\$70,000)           |
| HR027015                        | 55000     | H LR RM PRIOR YEAR REFUNDS     | (\$676)              | \$0                  | \$0                  | (\$366)              | \$0                  | \$0                  |
| HR027705                        | 550GR     | H LR DEPARTMENT GAS REIMB      | (\$975,857)          | (\$1,158,875)        | (\$1,158,875)        | (\$985,864)          | (\$1,056,160)        | (\$1,056,160)        |
| HR028015                        | 55000     | H RENTAL OF EQUIP - OTHER FUND | (\$4,786,521)        | (\$3,767,290)        | (\$3,882,290)        | (\$4,683,075)        | (\$4,317,290)        | (\$4,317,290)        |
| <b>DEBT PRINCIPAL PMTS (6)</b>  |           |                                | <b>\$419,000</b>     | <b>\$430,000</b>     | <b>\$430,000</b>     | <b>\$430,000</b>     | <b>\$441,000</b>     | <b>\$441,000</b>     |
| HR097106                        | 61000     | BOND PRINCIPAL PMTS            | \$419,000            | \$430,000            | \$430,000            | \$430,000            | \$441,000            | \$441,000            |
| <b>DEBT INTEREST PMTS (7)</b>   |           |                                | <b>\$88,168</b>      | <b>\$78,148</b>      | <b>\$78,148</b>      | <b>\$78,148</b>      | <b>\$67,848</b>      | <b>\$67,848</b>      |
| HR097107                        | 71000     | BOND INTEREST PMTS             | \$88,168             | \$78,148             | \$78,148             | \$78,148             | \$67,848             | \$67,848             |
| <b>EMPLOYEE BENEFITS (8)</b>    |           |                                | <b>\$420,951</b>     | <b>\$470,289</b>     | <b>\$470,289</b>     | <b>\$470,289</b>     | <b>\$473,184</b>     | <b>\$473,184</b>     |
| HR051308                        | 81000     | RETIREMENT                     | \$91,303             | \$98,559             | \$98,559             | \$98,559             | \$112,071            | \$112,071            |
| HR051308                        | 83000     | SOCIAL SECURITY                | \$48,040             | \$50,652             | \$50,652             | \$50,652             | \$52,865             | \$52,865             |
| HR051308                        | 84000     | WORKERS' COMP                  | \$17,684             | \$18,977             | \$18,977             | \$18,977             | \$19,265             | \$19,265             |
| HR051308                        | 84500     | GROUP LIFE INS                 | \$1,129              | \$1,298              | \$1,298              | \$1,298              | \$1,195              | \$1,195              |
| HR051308                        | 86000     | HOSPITAL & MED INS             | \$252,236            | \$288,575            | \$288,575            | \$288,575            | \$276,624            | \$276,624            |
| HR051308                        | 86500     | DENTAL INS                     | \$7,728              | \$8,897              | \$8,897              | \$8,897              | \$8,215              | \$8,215              |
| HR051308                        | 89000     | VISION INS                     | \$2,831              | \$3,331              | \$3,331              | \$3,331              | \$2,949              | \$2,949              |
| <b>STATE SNOW REMOVAL (HS)</b>  |           |                                | <b>(\$115,739)</b>   | <b>(\$130,600)</b>   | <b>(\$108,671)</b>   | <b>(\$13,357)</b>    | <b>(\$73,022)</b>    | <b>(\$73,022)</b>    |
| <b>STATE SNOW REMOVAL (HS0)</b> |           |                                | <b>(\$115,739)</b>   | <b>(\$130,600)</b>   | <b>(\$108,671)</b>   | <b>(\$13,357)</b>    | <b>(\$73,022)</b>    | <b>(\$73,022)</b>    |
| <b>PERSONNEL (1)</b>            |           |                                | <b>\$79,832</b>      | <b>\$0</b>           | <b>\$0</b>           | <b>\$84,814</b>      | <b>\$0</b>           | <b>\$0</b>           |
| HS051441                        | 12000     | H SNOW SUPER/ADMIN             | \$5,151              | \$0                  | \$0                  | \$3,660              | \$0                  | \$0                  |
| HS051441                        | 13000     | H SNOW TECHNICAL               | \$43,225             | \$0                  | \$0                  | \$40,526             | \$0                  | \$0                  |
| HS051441                        | 18000     | H SNOW OVERTIME                | \$20,591             | \$0                  | \$0                  | \$30,165             | \$0                  | \$0                  |
| HS051441                        | 19504     | H SNOW HOLIDAY PAY             | \$2,968              | \$0                  | \$0                  | \$4,657              | \$0                  | \$0                  |
| HS051441                        | 19505     | H SNOW SHIFT DIFF              | \$7,897              | \$0                  | \$0                  | \$5,806              | \$0                  | \$0                  |



|                              |       |                            | 2024 Actual          | 2025 Adopted         | 2025 Modified        | 2025 Projected       | 2026 Tentative       | 2026 Adopted         |
|------------------------------|-------|----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>CONTRACTUAL (4)</b>       |       |                            | <b>\$1,771,338</b>   | <b>\$2,071,100</b>   | <b>\$2,658,029</b>   | <b>\$2,553,370</b>   | <b>\$2,303,700</b>   | <b>\$2,303,700</b>   |
| HS051444                     | 40600 | H SNOW MACHINERY RENTAL    | \$281,395            | \$263,000            | \$313,000            | \$287,570            | \$263,000            | <b>\$263,000</b>     |
| HS051444                     | 42004 | H COMPUTER SOFTWARE        | \$80                 | \$100                | \$100                | \$100                | \$100                | <b>\$100</b>         |
| HS051444                     | 454WM | H SNOW WINTER MAINT MATE   | \$245,906            | \$408,000            | \$429,929            | \$375,000            | \$380,600            | <b>\$380,600</b>     |
| HS051444                     | 465CO | H SNOW 50-59 SUB-CONTRACTS | \$1,243,957          | \$1,400,000          | \$1,915,000          | \$1,890,700          | \$1,660,000          | <b>\$1,660,000</b>   |
| <b>REVENUE (5)</b>           |       |                            | <b>(\$2,001,241)</b> | <b>(\$2,201,700)</b> | <b>(\$2,766,700)</b> | <b>(\$2,651,541)</b> | <b>(\$2,376,722)</b> | <b>(\$2,376,722)</b> |
| HS023025                     | 55000 | H LR STATE SNOW REMOVAL    | (\$2,001,241)        | (\$2,201,700)        | (\$2,766,700)        | (\$2,651,541)        | (\$2,376,722)        | <b>(\$2,376,722)</b> |
| <b>EMPLOYEE BENEFITS (8)</b> |       |                            | <b>\$34,332</b>      | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           |
| HS051448                     | 81000 | RETIREMENT                 | \$10,346             | \$0                  | \$0                  | \$0                  | \$0                  | <b>\$0</b>           |
| HS051448                     | 83000 | SOCIAL SECURITY            | \$5,956              | \$0                  | \$0                  | \$0                  | \$0                  | <b>\$0</b>           |
| HS051448                     | 84000 | WORKERS' COMP              | \$1,992              | \$0                  | \$0                  | \$0                  | \$0                  | <b>\$0</b>           |
| HS051448                     | 84500 | GROUP LIFE INS             | \$88                 | \$0                  | \$0                  | \$0                  | \$0                  | <b>\$0</b>           |
| HS051448                     | 86000 | HOSPITAL & MED INS         | \$15,051             | \$0                  | \$0                  | \$0                  | \$0                  | <b>\$0</b>           |
| HS051448                     | 86500 | DENTAL INS                 | \$664                | \$0                  | \$0                  | \$0                  | \$0                  | <b>\$0</b>           |
| HS051448                     | 89000 | VISION INS                 | \$236                | \$0                  | \$0                  | \$0                  | \$0                  | <b>\$0</b>           |



## Payroll Detail

|                      | Positions | Full Time Equivalent (FTE) | Adopted 2026       |
|----------------------|-----------|----------------------------|--------------------|
| <b>HIGHWAY</b>       | <b>91</b> | <b>85.28</b>               | <b>\$4,944,936</b> |
| <b>HA050101</b>      | <b>3</b>  | <b>3.9</b>                 | <b>\$267,092</b>   |
| COUNTY SUPR HIGHWAYS | 1         | 0.9                        | \$131,392          |
| FISCAL MGR           | 1         | 1                          | \$78,345           |
| ASST HWY ADMIN MGR   | 1         | 1                          | \$0                |
| FISCAL OFFICER       | 1         | 1                          | \$57,355           |
| <b>HD051301</b>      | <b>1</b>  | <b>1</b>                   | <b>\$68,539</b>    |
| MOTOR EQUIP MECH     | 1         | 1                          | \$68,539           |
| <b>HE050201</b>      | <b>3</b>  | <b>3</b>                   | <b>\$244,120</b>   |
| SR CIVIL ENGINEER    | 1         | 1                          | \$111,263          |
| ENGINEERING AIDE III | 1         | 1                          | \$74,415           |
| ASSIST CIVIL ENGINEE | 1         | 1                          | \$58,442           |
| <b>HM351101</b>      | <b>69</b> | <b>62.78</b>               | <b>\$3,460,298</b> |
| DEPUTY SUPERINT HWY  | 1         | 0.4                        | \$44,505           |
| BRIDGE CONSTR SUPVR  | 1         | 1                          | \$75,979           |
| HIGHWAY MAINT SUPV   | 2         | 2                          | \$148,830          |
| HWY MAINT/PAVING SUP | 1         | 1                          | \$74,415           |
| HEAVY EQ OPER/BLASTR | 1         | 1                          | \$71,402           |
| WELDER               | 2         | 2                          | \$137,078          |
| HEO/LABOR CREWLEADER | 3         | 3                          | \$204,585          |
| BRIDGE CNSTR CREWLEA | 2         | 2                          | \$134,613          |
| HEAVY EQUIP OP/INSTR | 1         | 1                          | \$63,211           |
| PESTICIDE APPLIC     | 1         | 0.35                       | \$21,267           |
| CARPENTER            | 2         | 2                          | \$120,430          |
| HEAVY EQUIP OPERATOR | 14        | 13.65                      | \$809,119          |
| BRIDGE CONSTR MECH   | 2         | 2                          | \$101,999          |
| MOTOR EQUIP OPERATOR | 30        | 30                         | \$1,399,873        |
| LABORER              | 6         | 1.38                       | \$52,992           |
| <b>HM433101</b>      | <b>3</b>  | <b>3</b>                   | <b>\$165,436</b>   |
| SIGN MAINT CREWLEADR | 1         | 1                          | \$60,763           |
| MOTOR EQUIP OPERATOR | 1         | 1                          | \$55,298           |
| SIGN FABRICATOR      | 1         | 1                          | \$49,375           |
| <b>HR051301</b>      | <b>12</b> | <b>11.6</b>                | <b>\$739,451</b>   |
| DEPUTY SUPERINT HWY  | 1         | 0.6                        | \$66,758           |
| MOTR EQP MAINT SUPVR | 1         | 1                          | \$77,545           |
| SR MOTOR EQUIP MECH  | 1         | 1                          | \$74,415           |
| MOTOR EQUIP MECH     | 6         | 6                          | \$360,891          |
| MTR EQ PART STREKEEP | 1         | 1                          | \$61,978           |
| MOTR EQUIP MECH HELP | 2         | 2                          | \$97,864           |





# Departmental Structure

## Superintendent of Highways

(90% HWY, 10% SW)

## Deputy Highway Superintendent

### Administration

Fiscal Manager (1)  
Assistant Highway  
Administration  
Manager (1)  
Fiscal Officer (1)

### Engineering

Senior Civil  
Engineer (1)  
Assistant Civil  
Engineer (1)  
Engineering  
Aide III (1)

### Bridge Crew

Bridge  
Construction  
Supervisor  
(1)  
Bridge  
Construction  
Crewleader  
(2)  
Heavy  
Equipment  
Operator  
(4.65)  
Pesticide  
Applicator  
(0.35)  
Carpenter (2)  
Welder (2)  
Bridge  
Construction  
Mechanic (2)  
Motor  
Equipment  
Operator (5)  
Temporary  
Laborer  
(.046)

### Sign Shop

Sign  
Maintenance  
Crewleader  
(1)  
Sign  
Fabricator (1)  
Motor  
Equipment  
Operator (5)

### Maintenance Shop

Motor Equipment  
Maintenance  
Supervisor (1)  
Senior Motor  
Equipment  
Mechanic (1)  
Motor Equipment  
Mechanic/HEO (1)  
Motor Equipment  
Mechanic (7)  
Motor Equipment  
Mechanic Helper  
(2)  
Parts Storekeeper  
(1)

### Highway Maintenance

Highway  
Maintenance  
Supervisor (3)  
Heavy Equipment  
Operator/Labor  
Crewleader (3)  
Heavy Equipment  
Operator/  
Instructor (1)  
Heavy Equipment  
Operator/Blaster  
(1)  
Heavy Equipment  
Operator (9)  
Motor Equipment  
Operator (20)  
Temporary Laborer  
(0.92)





# Human Resources



Jonnie Dorothy  
Director

## Mission Statement



Our mission is to provide a safe and healthy community for St. Lawrence County residents to live in. More directly, our mission is to support the employees of St. Lawrence County in all aspects of human resources functions and to support all public agencies in St. Lawrence County in compliance with New York State civil service law to help foster a productive work environment to maximize the agencies' potential.

## Programs

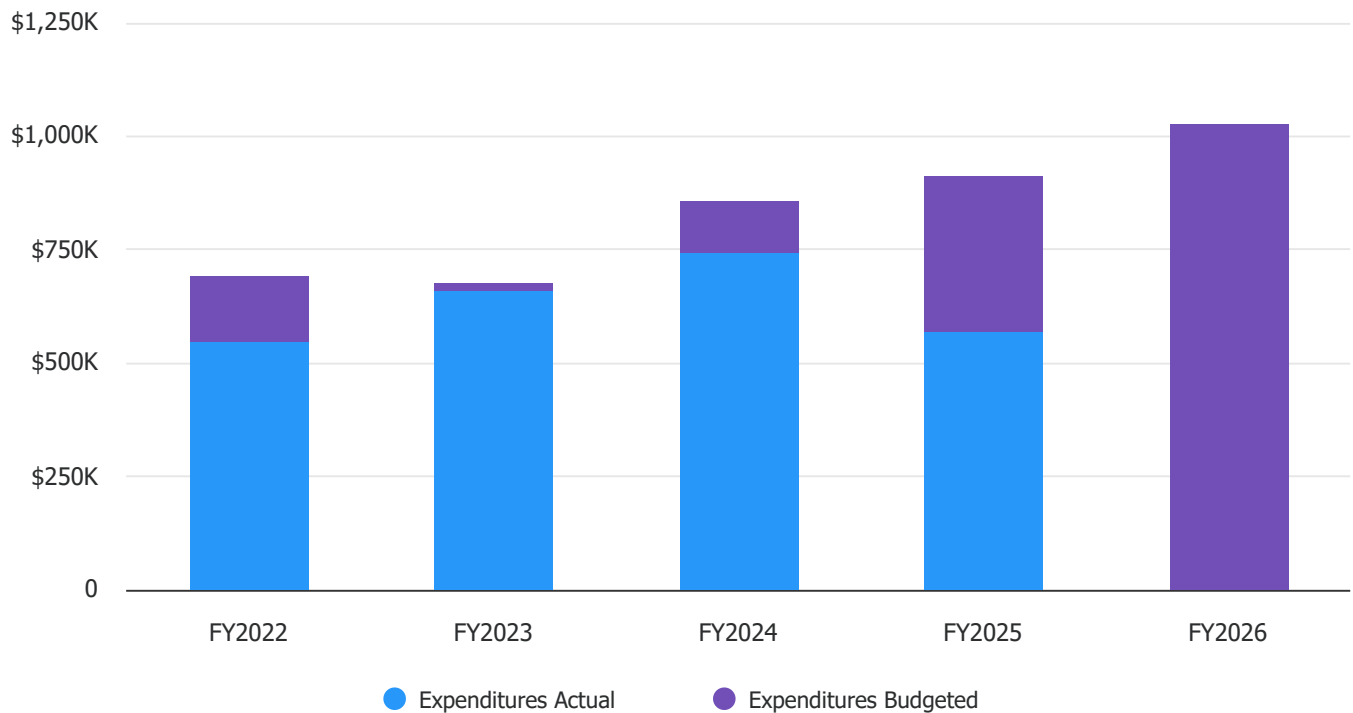
- Civil Service Administration, Article 15 (oversight of 70 outside agencies (over 4,200 employees) in St. Lawrence County).
- Human Resources Administration
  - Labor/Employee Relations
  - Labor Negotiations
  - Benefit Administration
  - Compensation Management
  - Recruiting
  - Staff Development

## Program Mandates

- Civil Service Law, Article 15

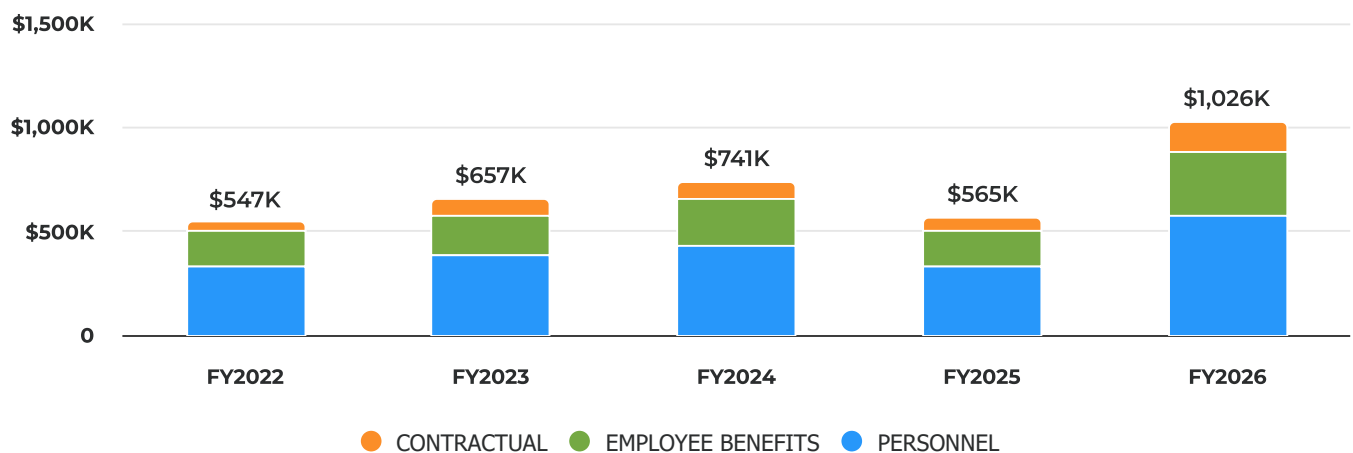
## Appropriation Summary

### Historical Appropriations Across Department

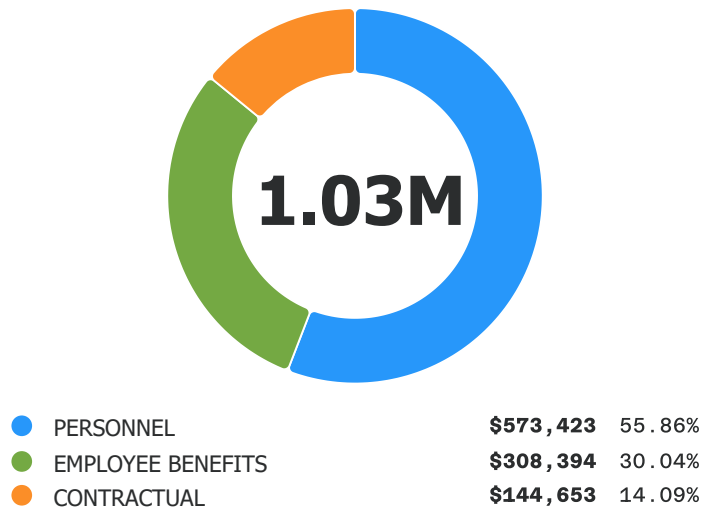


## Appropriations by Category

### Historical Appropriations by Category



## FY26 Appropriations by Category



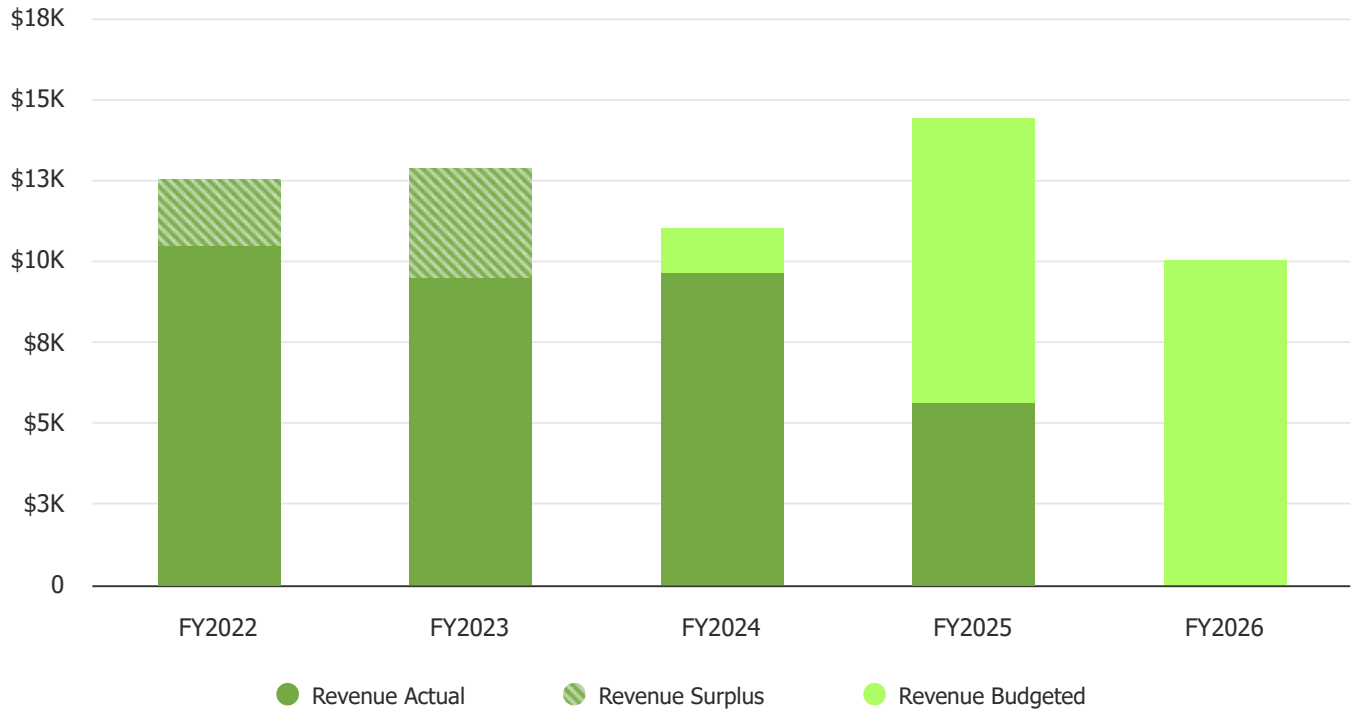
## Appropriations by Category

| Category                  | 2025 Adopted Budget | 2026 Adopted Budget   | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|---------------------|-----------------------|--------------------------------------------------------------|
| PERSONNEL                 | \$515,357.00        | \$573,423.00          | 11.27%                                                       |
| CONTRACTUAL               | \$109,724.00        | \$144,653.00          | 31.83%                                                       |
| EMPLOYEE BENEFITS         | \$283,963.00        | \$308,394.00          | 8.60%                                                        |
| <b>Total Expenditures</b> | <b>\$909,044.00</b> | <b>\$1,026,470.00</b> | <b>12.92%</b>                                                |



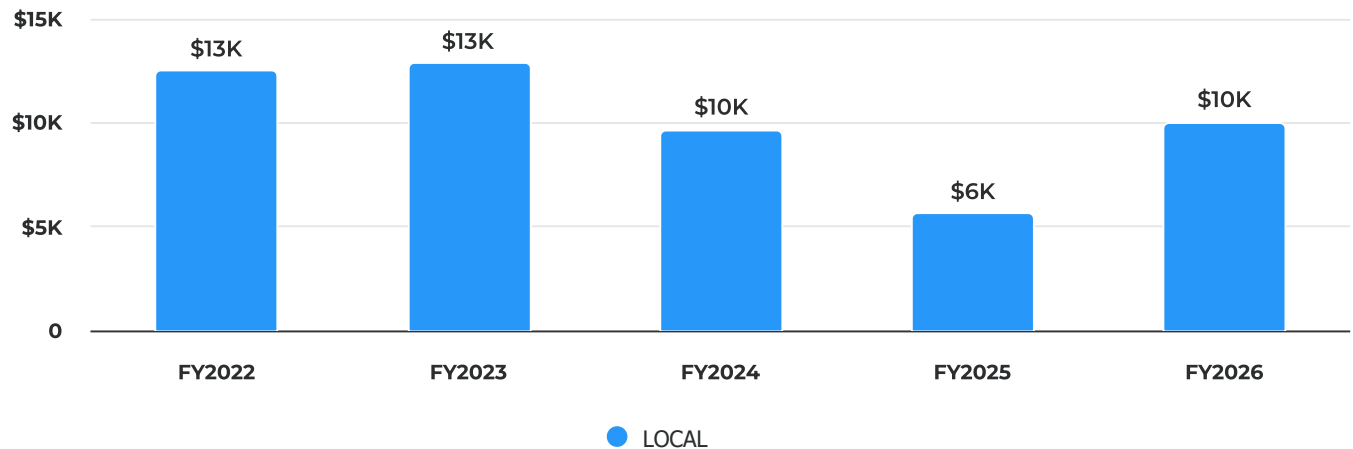
## Revenue Summary

### Historical Revenues Across Department



## Revenues by Revenue Source

### Historical Revenues by Revenue Source



### Revenues by Revenue Source

| Category              | 2025 Adopted Budget | 2026 Adopted Budget | 2025 Adopted Budget vs. 2026 Adopted Budget (% Change) |
|-----------------------|---------------------|---------------------|--------------------------------------------------------|
| LOCAL                 | \$14,400.00         | \$10,000.00         | -30.56%                                                |
| <b>Total Revenues</b> | <b>\$14,400.00</b>  | <b>\$10,000.00</b>  | <b>-30.56%</b>                                         |



# Budget Detail

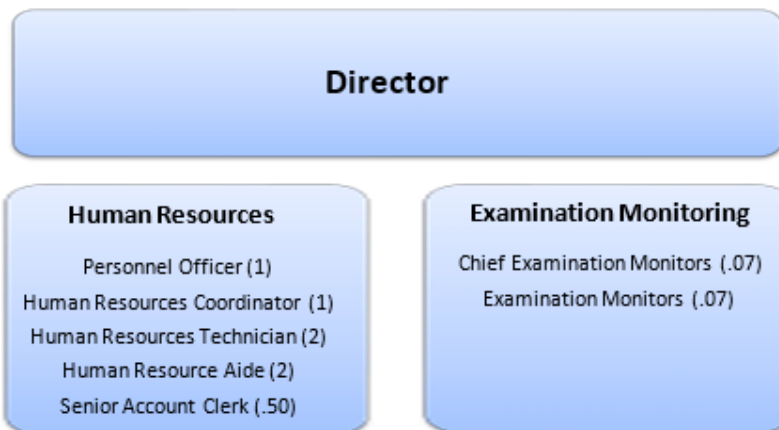
|                              |       |                              | 2024<br>Actual   | 2025<br>Adopted   | 2025<br>Modified  | 2025<br>Projected | 2026<br>Tentative  | 2026<br>Adopted    |
|------------------------------|-------|------------------------------|------------------|-------------------|-------------------|-------------------|--------------------|--------------------|
| <b>HUMAN RESOURCES (210)</b> |       |                              | <b>\$730,939</b> | <b>\$894,644</b>  | <b>\$904,644</b>  | <b>\$898,751</b>  | <b>\$1,016,470</b> | <b>\$1,016,470</b> |
| <b>HUMAN RESOURCES (CP)</b>  |       |                              | <b>\$730,939</b> | <b>\$894,644</b>  | <b>\$904,644</b>  | <b>\$898,751</b>  | <b>\$1,016,470</b> | <b>\$1,016,470</b> |
| <b>HUMAN RESOURCES (CP0)</b> |       |                              | <b>\$730,939</b> | <b>\$894,644</b>  | <b>\$904,644</b>  | <b>\$898,751</b>  | <b>\$1,016,470</b> | <b>\$1,016,470</b> |
| <b>PERSONNEL (1)</b>         |       |                              | <b>\$429,572</b> | <b>\$515,357</b>  | <b>\$515,357</b>  | <b>\$517,657</b>  | <b>\$573,423</b>   | <b>\$573,423</b>   |
| CP014301                     | 10200 | C RETROACTIVE PAYROLL        | \$0              | \$0               | \$0               | \$36              | \$0                | \$0                |
| CP014301                     | 12000 | C PERS SUPER/ADMIN           | \$174,490        | \$277,678         | \$277,678         | \$240,387         | \$301,195          | \$301,195          |
| CP014301                     | 13000 | C PERS TECHNICAL             | \$119,164        | \$121,628         | \$121,628         | \$117,788         | \$141,497          | \$141,497          |
| CP014301                     | 14000 | C PERS CLERICAL              | \$94,045         | \$107,748         | \$107,748         | \$113,784         | \$119,427          | \$119,427          |
| CP014301                     | 16000 | C PERS PER DIEM              | \$4,816          | \$6,503           | \$6,503           | \$6,500           | \$6,783            | \$6,783            |
| CP014301                     | 18000 | C PERS OVERTIME              | \$290            | \$0               | \$0               | \$294             | \$221              | \$221              |
| CP014301                     | 19000 | C PERS TEMP & PART TIME      | \$3,276          | \$0               | \$0               | \$125             | \$0                | \$0                |
| CP014301                     | 19501 | C PERS LONGEVITY PMTS        | \$1,814          | \$1,800           | \$1,800           | \$9,807           | \$4,300            | \$4,300            |
| CP014301                     | 19502 | C PERS VACATION PAYOUT       | \$2,475          | \$0               | \$0               | \$0               | \$0                | \$0                |
| CP014301                     | 19507 | C PERS OUT OF TITLE PAY      | \$15,128         | \$0               | \$0               | \$5,336           | \$0                | \$0                |
| CP014301                     | 19510 | C PERS VACATION BUY BACK     | \$12,402         | \$0               | \$0               | \$21,600          | \$0                | \$0                |
| CP014301                     | 19513 | C COMP TIME PAY OUT          | \$210            | \$0               | \$0               | \$0               | \$0                | \$0                |
| CP014301                     | 19550 | C PERS HEALTH INS BUYOUT     | \$1,462          | \$0               | \$0               | \$2,001           | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>       |       |                              | <b>\$83,465</b>  | <b>\$109,724</b>  | <b>\$119,724</b>  | <b>\$108,071</b>  | <b>\$144,653</b>   | <b>\$144,653</b>   |
| CP014304                     | 40700 | C PERS BLDG & PROP RENT      | \$850            | \$1,450           | \$1,450           | \$1,450           | \$1,450            | \$1,450            |
| CP014304                     | 41101 | PERS COUNTY WIDE TRAINING    | \$5,000          | \$0               | \$10,000          | \$10,000          | \$10,000           | \$10,000           |
| CP014304                     | 41102 | C PERS EDUC WORKSHOPS        | \$1,150          | \$1,500           | \$1,500           | \$1,500           | \$9,190            | \$9,190            |
| CP014304                     | 41104 | C PERS TUITION REIMB         | \$1,017          | \$20,000          | \$20,000          | \$20,000          | \$20,000           | \$20,000           |
| CP014304                     | 41401 | C PERS LIABILITY & OTHER INS | \$10,087         | \$14,755          | \$14,755          | \$14,755          | \$18,521           | \$18,521           |
| CP014304                     | 41901 | C PERS CENTRAL PRINTING      | \$471            | \$184             | \$184             | \$184             | \$301              | \$301              |
| CP014304                     | 42000 | C PERS OFFICE SUPPLIES       | \$3,119          | \$1,658           | \$1,658           | \$1,308           | \$950              | \$950              |
| CP014304                     | 42004 | C COMPUTER SOFTWARE          | \$0              | \$6,250           | \$6,250           | \$6,100           | \$6,300            | \$6,300            |
| CP014304                     | 42101 | C I/D COPYING EQUIPMENT      | \$786            | \$726             | \$726             | \$726             | \$809              | \$809              |
| CP014304                     | 42303 | C PERS I/D PHONE CHARGES     | \$796            | \$796             | \$796             | \$796             | \$971              | \$971              |
| CP014304                     | 42402 | C PERS I/D POSTAGE           | \$1,689          | \$1,478           | \$1,478           | \$3,000           | \$3,098            | \$3,098            |
| CP014304                     | 42600 | C PERS BOOKS                 | \$1,884          | \$800             | \$800             | \$200             | \$200              | \$200              |
| CP014304                     | 42700 | C PERS MEMBERSHIPS & DUES    | \$1,595          | \$1,975           | \$1,975           | \$1,097           | \$1,122            | \$1,122            |
| CP014304                     | 42800 | C PERS PROMOTIONAL SUPPLIES  | \$1,932          | \$3,500           | \$3,500           | \$3,500           | \$5,000            | \$5,000            |
| CP014304                     | 43004 | C PERS MEDICAL FEES          | \$7,154          | \$30,080          | \$30,080          | \$18,900          | \$18,900           | \$18,900           |
| CP014304                     | 43005 | C PERS ADVERTISING FEES      | \$21,194         | \$2,290           | \$2,290           | \$1,928           | \$22,000           | \$22,000           |
| CP014304                     | 43006 | C PERS DOCUMENT MGMT         | \$116            | \$0               | \$0               | \$314             | \$200              | \$200              |
| CP014304                     | 43007 | C PERS OTHER FEES & SVCS     | \$22,072         | \$18,457          | \$18,457          | \$18,457          | \$19,675           | \$19,675           |
| CP014304                     | 44000 | C PERS I/D AUTO EXPENSES     | \$6              | \$100             | \$100             | \$100             | \$100              | \$100              |
| CP014304                     | 44100 | C PERS I/D FUEL CHARGES      | \$34             | \$100             | \$100             | \$100             | \$100              | \$100              |
| CP014304                     | 44201 | C PERS PROMO EXAM REIMB      | \$0              | \$25              | \$25              | \$25              | \$25               | \$25               |
| CP014304                     | 44500 | C PERS OTHER TRAVEL REIMB    | \$2,515          | \$3,600           | \$3,600           | \$3,631           | \$5,741            | \$5,741            |
| <b>REVENUE (5)</b>           |       |                              | <b>(\$9,648)</b> | <b>(\$14,400)</b> | <b>(\$14,400)</b> | <b>(\$10,940)</b> | <b>(\$10,000)</b>  | <b>(\$10,000)</b>  |
| CP012605                     | 55000 | C LR PERSONNEL FEES          | (\$9,548)        | (\$14,400)        | (\$14,400)        | (\$10,000)        | (\$10,000)         | (\$10,000)         |
| CP027015                     | 55000 | HR PRIOR YEAR REFUNDS        | (\$100)          | \$0               | \$0               | (\$940)           | \$0                | \$0                |
| <b>EMPLOYEE BENEFITS (8)</b> |       |                              | <b>\$227,549</b> | <b>\$283,963</b>  | <b>\$283,963</b>  | <b>\$283,963</b>  | <b>\$308,394</b>   | <b>\$308,394</b>   |
| CP014308                     | 81000 | RETIREMENT                   | \$55,096         | \$69,854          | \$69,854          | \$69,854          | \$85,565           | \$85,565           |
| CP014308                     | 83000 | SOCIAL SECURITY              | \$30,962         | \$36,798          | \$36,798          | \$36,798          | \$41,332           | \$41,332           |
| CP014308                     | 84000 | WORKERS' COMPENSATION        | \$11,105         | \$13,449          | \$13,449          | \$13,449          | \$14,708           | \$14,708           |
| CP014308                     | 84500 | GROUP LIFE INSURANCE         | \$634            | \$775             | \$775             | \$775             | \$776              | \$776              |
| CP014308                     | 86000 | HOSPITAL & MED INSURANCE     | \$123,550        | \$155,445         | \$155,445         | \$155,445         | \$158,377          | \$158,377          |
| CP014308                     | 86500 | DENTAL INSURANCE             | \$4,690          | \$5,766           | \$5,766           | \$5,766           | \$5,839            | \$5,839            |
| CP014308                     | 89000 | VISION INSURANCE             | \$1,512          | \$1,876           | \$1,876           | \$1,876           | \$1,797            | \$1,797            |



## Payroll Detail

|                            | Positions | Full Time Equivalent<br>(FTE) | Adopted 2026     |
|----------------------------|-----------|-------------------------------|------------------|
| <b>HUMAN RESOURCES</b>     | <b>22</b> | <b>7.64</b>                   | <b>\$568,902</b> |
| <b>CP014301</b>            | <b>22</b> | <b>7.64</b>                   | <b>\$568,902</b> |
| DIR HUMAN RESOURCES        | 1         | 1                             | \$127,341        |
| PERSONNEL OFFICER          | 1         | 1                             | \$98,161         |
| HUMAN RESOURCE COORDINATOR | 1         | 1                             | \$75,693         |
| HUMAN RESOURCE TECH        | 2         | 2                             | \$141,497        |
| CHIEF EXAM MONITORS        | 7         | 0.07                          | \$3,808          |
| HUMAN RESOURCE AIDE        | 2         | 2                             | \$95,182         |
| SR ACCT CLERK              | 1         | 0.5                           | \$24,245         |
| EXAMINATION MONITORS       | 7         | 0.07                          | \$2,975          |

## Departmental Structure



# Indigent Defense



## Mission Statement



New York County Law §722 authorizes the process for how indigent representation will occur in counties of the State, "The governing body of each county and the governing body of the city in which a county is wholly contained shall place in operation throughout the county a plan for providing counsel to persons charged with a crime or who are entitled to counsel pursuant to section two hundred sixty-two or section eleven hundred twenty of the family court act, article six-C of the correction law, section four hundred seven of the surrogate's court procedure act or article ten of the mental hygiene law, who are financially unable to obtain counsel. Each plan shall also provide for investigative, expert and other services necessary for an adequate defense." St. Lawrence County has an Office of Court Administration (OCA) approved plan that allows for the Office of the Public Defender, the Office of the Conflict Defender, and the Bar Association Approved for Assigned Counsel Plan that dictate the order for the distribution of cases to the indigent for representation as described above. The Bar Association chooses an assigned counsel administrator who is tasked with facilitating the 18-b Program.

## Programs

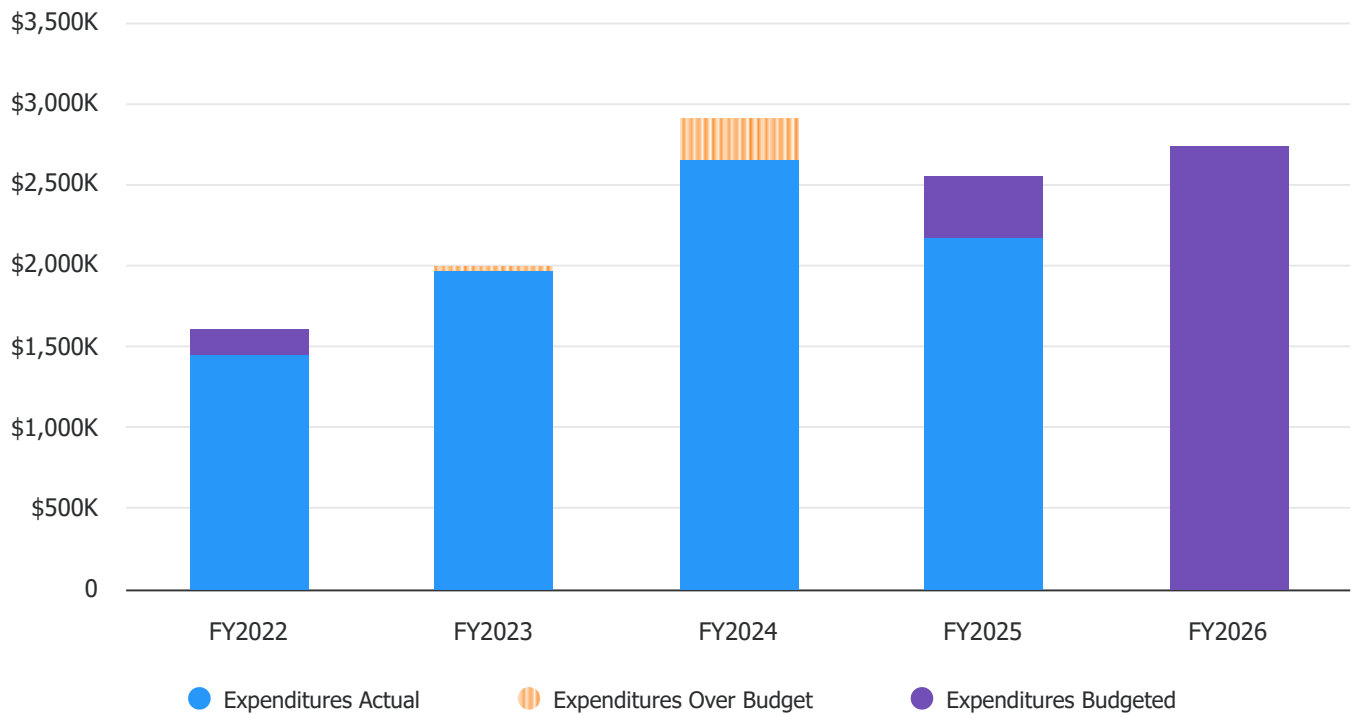
- Indigent Defense (IA)
- ILS (IAZ)

## Program Mandates

- County Law 18(b) § 722
- Family Court Act, Article 2 § 262
- Hurrell-Harring v State of New York, 15 NY3d 8 (2010)

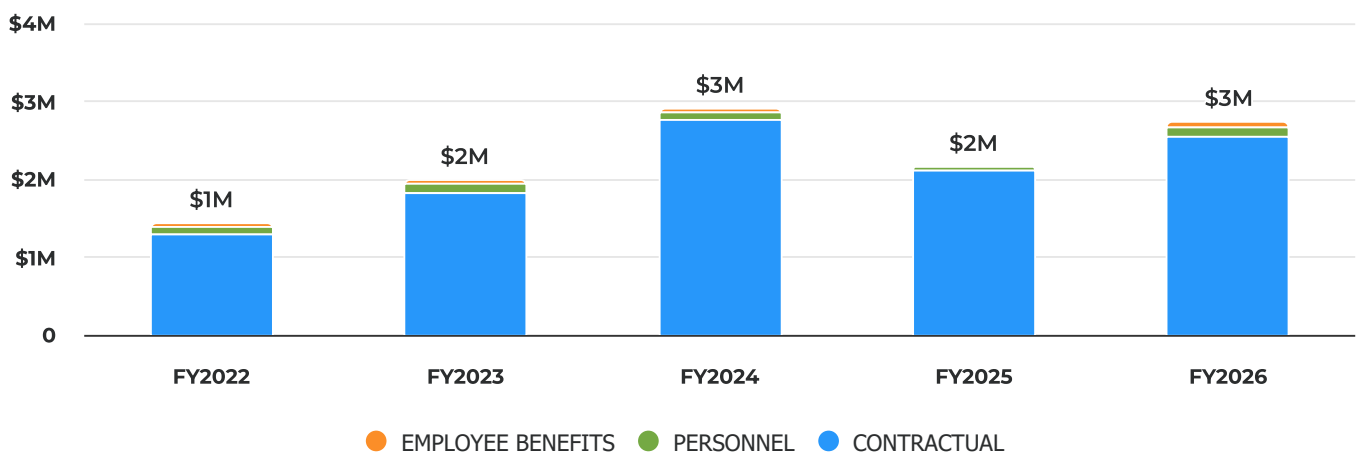
# Appropriation Summary

## Historical Appropriations Across Department



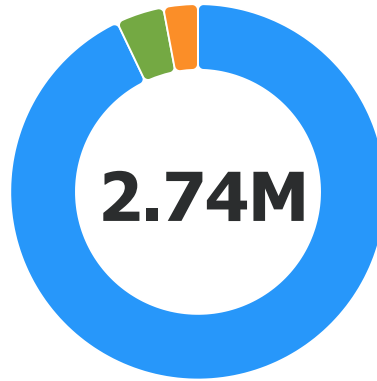
# Appropriations by Category

## Historical Appropriations by Category





## FY26 Appropriations by Category



|                     |                    |        |
|---------------------|--------------------|--------|
| ● CONTRACTUAL       | <b>\$2,546,682</b> | 92.92% |
| ● PERSONNEL         | <b>\$112,656</b>   | 4.11%  |
| ● EMPLOYEE BENEFITS | <b>\$81,521</b>    | 2.97%  |

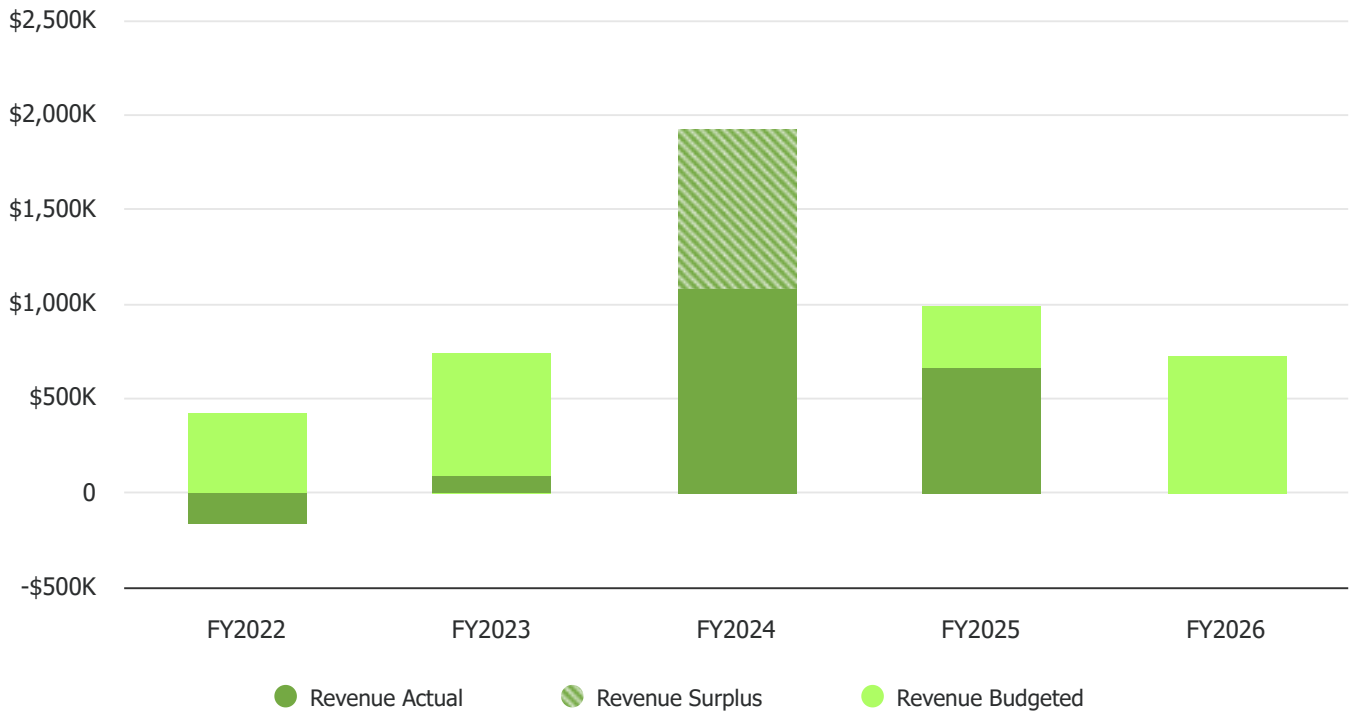
### Appropriations by Category

| Category                  | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|-----------------------|-----------------------|--------------------------------------------------------------|
| PERSONNEL                 | \$120,407.00          | \$112,656.00          | -6.44%                                                       |
| CONTRACTUAL               | \$2,350,036.00        | \$2,546,682.04        | 8.37%                                                        |
| EMPLOYEE BENEFITS         | \$73,668.00           | \$81,521.00           | 10.66%                                                       |
| <b>Total Expenditures</b> | <b>\$2,544,111.00</b> | <b>\$2,740,859.04</b> | <b>7.73%</b>                                                 |



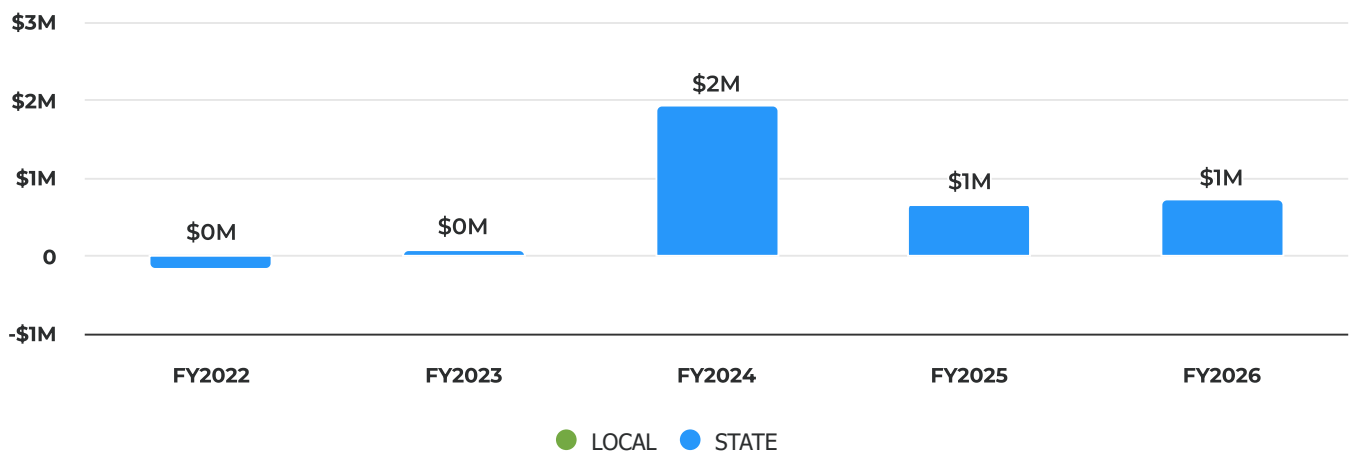
## Revenue Summary

### Historical Revenues Across Department

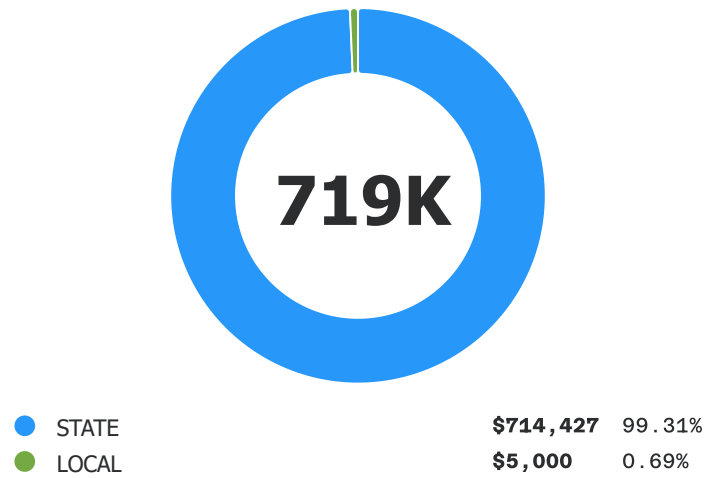


## Revenues by Revenue Source

### Historical Revenues by Revenue Source



## FY26 Revenues by Revenue Source



## Revenues by Revenue Source

| Category              | 2025 Adopted Budget | 2026 Adopted Budget | 2025 Adopted Budget vs. 2026 Adopted Budget (% Change) |
|-----------------------|---------------------|---------------------|--------------------------------------------------------|
| LOCAL                 | \$5,000.00          | \$5,000.00          | -                                                      |
| STATE                 | \$984,086.00        | \$714,426.74        | -27.40%                                                |
| <b>Total Revenues</b> | <b>\$989,086.00</b> | <b>\$719,426.74</b> | <b>-27.26%</b>                                         |



# Budget Detail

|                               |       |     |                               | 2024<br>Actual     | 2025<br>Adopted    | 2025<br>Modified   | 2025<br>Projected  | 2026<br>Tentative  | 2026<br>Adopted    |
|-------------------------------|-------|-----|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>INDIGENT DEFENSE (220)</b> |       |     |                               | <b>\$1,611,585</b> | <b>\$1,943,213</b> | <b>\$1,943,213</b> | <b>\$1,758,490</b> | <b>\$2,021,432</b> | <b>\$2,021,432</b> |
| <b>INDIGENT DEFENSE (IA)</b>  |       |     |                               | <b>\$1,611,585</b> | <b>\$1,943,213</b> | <b>\$1,943,213</b> | <b>\$1,758,490</b> | <b>\$2,021,432</b> | <b>\$2,021,432</b> |
| <b>INDIGENT DEFENSE (IA0)</b> |       |     |                               | <b>\$2,045,099</b> | <b>\$1,943,213</b> | <b>\$1,943,213</b> | <b>\$1,899,326</b> | <b>\$2,021,432</b> | <b>\$2,021,432</b> |
| <b>PERSONNEL (1)</b>          |       |     |                               | <b>\$67,535</b>    | <b>\$67,365</b>    | <b>\$67,365</b>    | <b>\$52,933</b>    | <b>\$54,214</b>    | <b>\$54,214</b>    |
| IA011701                      | 14000 |     | IA AC CLERICAL                | \$66,432           | \$66,165           | \$66,165           | \$27,117           | \$54,214           | \$54,214           |
| IA011701                      | 19501 |     | IA AC LONGEVITY PMTS          | \$1,102            | \$1,200            | \$1,200            | \$322              | \$0                | \$0                |
| IA011701                      | 19502 |     | IA AC VACATION PAYOUT         | \$0                | \$0                | \$0                | \$14,542           | \$0                | \$0                |
| IA011701                      | 19507 |     | IA AC OUT OF TITLE PAY        | \$0                | \$0                | \$0                | \$10,952           | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>        |       |     |                               | <b>\$2,324,347</b> | <b>\$1,910,254</b> | <b>\$2,510,254</b> | <b>\$2,605,998</b> | <b>\$2,308,518</b> | <b>\$2,308,518</b> |
| IA011704                      | 41401 |     | IA AC LIABILITY & OTHER INS   | \$1,681            | \$2,457            | \$2,457            | \$2,457            | \$3,087            | \$3,087            |
| IA011704                      | 41901 |     | IA AC CENTRAL PRINTING        | \$900              | \$900              | \$900              | \$900              | \$900              | \$900              |
| IA011704                      | 42000 |     | IA AC OFFICE SUPPLIES         | \$375              | \$250              | \$250              | \$124              | \$250              | \$250              |
| IA011704                      | 42101 |     | IA AC I/D COPYING EQUIP       | \$670              | \$608              | \$608              | \$500              | \$690              | \$690              |
| IA011704                      | 42303 |     | IA AC I/D PHONE CHARGES       | \$239              | \$239              | \$239              | \$239              | \$291              | \$291              |
| IA011704                      | 42402 |     | IA AC I/D POSTAGE             | \$713              | \$800              | \$800              | \$600              | \$800              | \$800              |
| IA011704                      | 43007 |     | IA AC OTHER FEES & SVCS       | \$51,333           | \$60,000           | \$60,000           | \$52,678           | \$60,000           | \$60,000           |
| IA011704                      | 430AC |     | IA AC APPEALS CASES           | \$289,871          | \$195,000          | \$195,000          | \$302,500          | \$257,500          | \$257,500          |
| IA011704                      | 430CC |     | IA AC CRIMINAL CASES          | \$1,004,015        | \$850,000          | \$1,150,000        | \$1,035,000        | \$1,035,000        | \$1,035,000        |
| IA011704                      | 430FC |     | IA AC FAMILY COURT CASES      | \$974,549          | \$800,000          | \$1,100,000        | \$1,211,000        | \$950,000          | \$950,000          |
| <b>REVENUE (5)</b>            |       |     |                               | <b>(\$385,281)</b> | <b>(\$72,954)</b>  | <b>(\$672,954)</b> | <b>(\$798,154)</b> | <b>(\$377,954)</b> | <b>(\$377,954)</b> |
| IA012655                      | 55000 |     | IA AC ATTORNEY FEES           | (\$6,535)          | (\$5,000)          | (\$5,000)          | (\$3,500)          | (\$5,000)          | (\$5,000)          |
| IA030255                      | 56000 |     | IA AC SA INDIGIENT LEGAL SERV | (\$315,408)        | (\$55,000)         | (\$655,000)        | (\$781,700)        | (\$360,000)        | (\$360,000)        |
| IA030895                      | 560AD |     | IA AC SA AID TO DEFENSE       | (\$39,608)         | (\$12,954)         | (\$12,954)         | (\$12,954)         | (\$12,954)         | (\$12,954)         |
| IA030895                      | 560IP |     | SA INMATE PAROLE              | (\$23,730)         | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>EMPLOYEE BENEFITS (8)</b>  |       |     |                               | <b>\$38,498</b>    | <b>\$38,548</b>    | <b>\$38,548</b>    | <b>\$38,548</b>    | <b>\$36,654</b>    | <b>\$36,654</b>    |
| IA011708                      | 81000 |     | RETIREMENT                    | \$9,169            | \$9,202            | \$9,202            | \$9,202            | \$8,137            | \$8,137            |
| IA011708                      | 83000 |     | SOCIAL SECURITY               | \$4,834            | \$4,823            | \$4,823            | \$4,823            | \$3,918            | \$3,918            |
| IA011708                      | 84000 |     | WORKERS' COMP                 | \$1,765            | \$1,772            | \$1,772            | \$1,772            | \$1,399            | \$1,399            |
| IA011708                      | 84500 |     | GROUP LIFE INS                | \$103              | \$103              | \$103              | \$103              | \$103              | \$103              |
| IA011708                      | 86000 |     | HOSPITAL & MED INS            | \$21,631           | \$21,647           | \$21,647           | \$21,647           | \$22,030           | \$22,030           |
| IA011708                      | 86500 |     | DENTAL INS                    | \$762              | \$767              | \$767              | \$767              | \$775              | \$775              |
| IA011708                      | 89000 |     | VISION INS                    | \$233              | \$234              | \$234              | \$234              | \$292              | \$292              |
| <b>PERSONNEL (IAZ)</b>        |       |     |                               | <b>(\$433,514)</b> | <b>\$0</b>         | <b>\$0</b>         | <b>(\$140,836)</b> | <b>\$0</b>         | <b>\$0</b>         |
| <b>PERSONNEL (1)</b>          |       |     |                               | <b>\$18,769</b>    | <b>\$53,042</b>    | <b>\$53,042</b>    | <b>\$27,934</b>    | <b>\$58,442</b>    | <b>\$58,442</b>    |
| IAZ11701                      | 13000 | HH  | ID HH TECHNICAL               | \$18,769           | \$53,042           | \$53,042           | \$27,934           | \$58,442           | \$58,442           |
| <b>CONTRACTUAL (4)</b>        |       |     |                               | <b>\$437,729</b>   | <b>\$439,782</b>   | <b>\$439,782</b>   | <b>\$325,821</b>   | <b>\$238,164</b>   | <b>\$238,164</b>   |
| IAZ11704                      | 41102 | HH  | ID HH EDUC WORKSHOPS          | \$2,094            | \$13,099           | \$13,099           | \$13,099           | \$10,038           | \$10,038           |
| IAZ11704                      | 41401 | HH  | ID HH LIAB & OTHER INS        | \$1,681            | \$2,457            | \$2,457            | \$2,457            | \$3,086            | \$3,086            |
| IAZ11704                      | 42000 | HH  | ID HH OFFICE SUPPLIES & EXP   | \$3,124            | \$500              | \$500              | \$500              | \$1,200            | \$1,200            |
| IAZ11704                      | 42004 | HH  | ID HH COMPUTER SOFTWARE       | \$288              | \$8,045            | \$8,045            | \$8,045            | \$15,500           | \$15,500           |
| IAZ11704                      | 42600 | HH  | ID HH BOOKS & PER             | \$66               | \$100              | \$100              | \$100              | \$100              | \$100              |
| IAZ11704                      | 43007 | CFA | IA AC OTHER FEES SVCS CFA     | \$0                | \$120              | \$120              | \$120              | \$0                | \$0                |
| IAZ11704                      | 43007 | HH  | ID HH OTHER FEES & SVCS       | \$61,382           | \$25,000           | \$25,000           | \$25,000           | \$50,000           | \$50,000           |
| IAZ11704                      | 430AC | HH  | ID HH APPEALS CASES           | \$0                | \$54,000           | \$54,000           | \$12,500           | \$12,500           | \$12,500           |
| IAZ11704                      | 430CC | CFA | IA AC CRIM CASES CFA GRAN     | \$50,594           | \$77,061           | \$77,061           | \$260,000          | \$142,740          | \$142,740          |
| IAZ11704                      | 430CC | HH  | ID HH AID CRIMINAL CASES      | \$313,956          | \$250,000          | \$250,000          | \$0                | \$0                | \$0                |
| IAZ11704                      | 44300 | CFA | IA AC MILEAGE REIMB           | \$155              | \$3,400            | \$3,400            | \$4,000            | \$3,000            | \$3,000            |



|                              |       |     |                            | 2024<br>Actual     | 2025<br>Adopted    | 2025<br>Modified   | 2025<br>Projected  | 2026<br>Tentative  | 2026<br>Adopted    |
|------------------------------|-------|-----|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| IAZ11704                     | 44300 | HH  | ID HH MILEAGE REIMB        | \$4,388            | \$6,000            | \$6,000            | \$0                | \$0                | \$0                |
| <b>REVENUE (5)</b>           |       |     |                            | <b>(\$914,839)</b> | <b>(\$527,944)</b> | <b>(\$527,944)</b> | <b>(\$529,710)</b> | <b>(\$341,473)</b> | <b>(\$341,473)</b> |
| IAZ30895                     | 56000 | CFA | COUNSEL AT FIRST APPEAR SA | (\$311,845)        | (\$80,581)         | (\$80,581)         | (\$308,292)        | (\$145,740)        | (\$145,740)        |
| IAZ30895                     | 56000 | HH  | ID HH SA REVENUE           | (\$602,994)        | (\$447,363)        | (\$447,363)        | (\$221,418)        | (\$195,733)        | (\$195,733)        |
| <b>EMPLOYEE BENEFITS (8)</b> |       |     |                            | <b>\$24,827</b>    | <b>\$35,120</b>    | <b>\$35,120</b>    | <b>\$35,120</b>    | <b>\$44,867</b>    | <b>\$44,867</b>    |
| IAZ11708                     | 81000 | CFA | RETIREMENT                 | \$244              | \$0                | \$0                | \$0                | \$0                | \$0                |
| IAZ11708                     | 81000 | HH  | RETIREMENT                 | \$8,974            | \$7,246            | \$7,246            | \$7,246            | \$8,772            | \$8,772            |
| IAZ11708                     | 83000 | CFA | SOCIAL SECURITY            | \$187              | \$0                | \$0                | \$0                | \$0                | \$0                |
| IAZ11708                     | 83000 | HH  | SOCIAL SECURITY            | \$4,899            | \$3,728            | \$3,728            | \$3,728            | \$3,934            | \$3,934            |
| IAZ11708                     | 84000 | CFA | WORKERS' COMP              | \$47               | \$0                | \$0                | \$0                | \$0                | \$0                |
| IAZ11708                     | 84000 | HH  | WORKERS' COMP              | \$1,728            | \$1,395            | \$1,395            | \$1,395            | \$1,508            | \$1,508            |
| IAZ11708                     | 84500 | HH  | GROUP LIFE INS             | \$40               | \$103              | \$103              | \$103              | \$103              | \$103              |
| IAZ11708                     | 86000 | HH  | HOSPITAL & MED INS         | \$8,326            | \$21,647           | \$21,647           | \$21,647           | \$29,556           | \$29,556           |
| IAZ11708                     | 86500 | HH  | DENTAL INS                 | \$293              | \$767              | \$767              | \$767              | \$775              | \$775              |
| IAZ11708                     | 89000 | HH  | VISION INS                 | \$90               | \$234              | \$234              | \$234              | \$219              | \$219              |

## Payroll Detail

|                         | Positions | Full Time Equivalent<br>(FTE) | Adopted 2026     |
|-------------------------|-----------|-------------------------------|------------------|
| <b>INDIGENT DEFENSE</b> | <b>2</b>  | <b>2</b>                      | <b>\$112,656</b> |
| <b>IA011701</b>         | <b>1</b>  | <b>1</b>                      | <b>\$54,214</b>  |
| LEGAL SECRETARY         | 1         | 1                             | \$54,214         |
| <b>IAZ11701</b>         | <b>1</b>  | <b>1</b>                      | <b>\$58,442</b>  |
| SENIOR FISCAL OFFICER   | 1         | 1                             | \$58,442         |

## Departmental Structure



# Information Technology



Richard Johnson  
Director

## Mission Statement



The Information Technology Department is responsible for providing high-quality technology-based services and support to St. Lawrence County departments in the most cost-effective manner.

### Programs

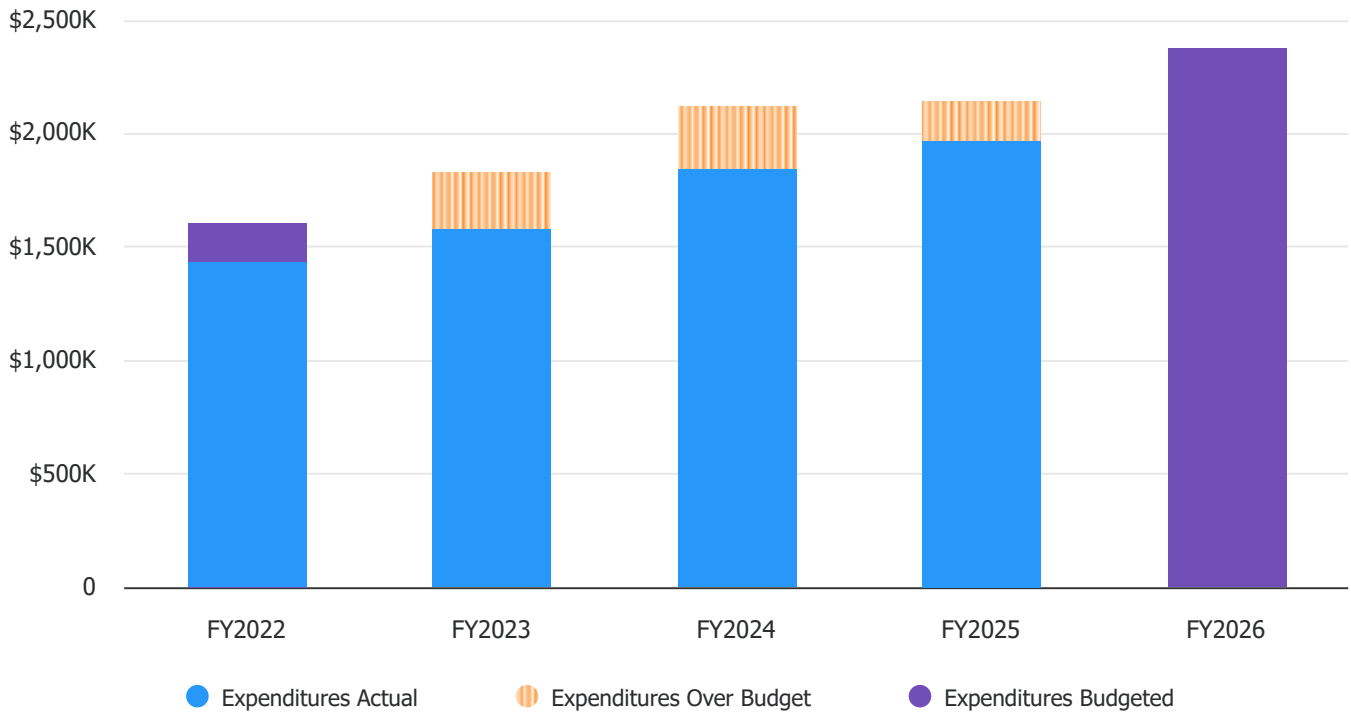
- Information Technology (CD)
- Telecommunications (CDS)

### Program Mandates

- None

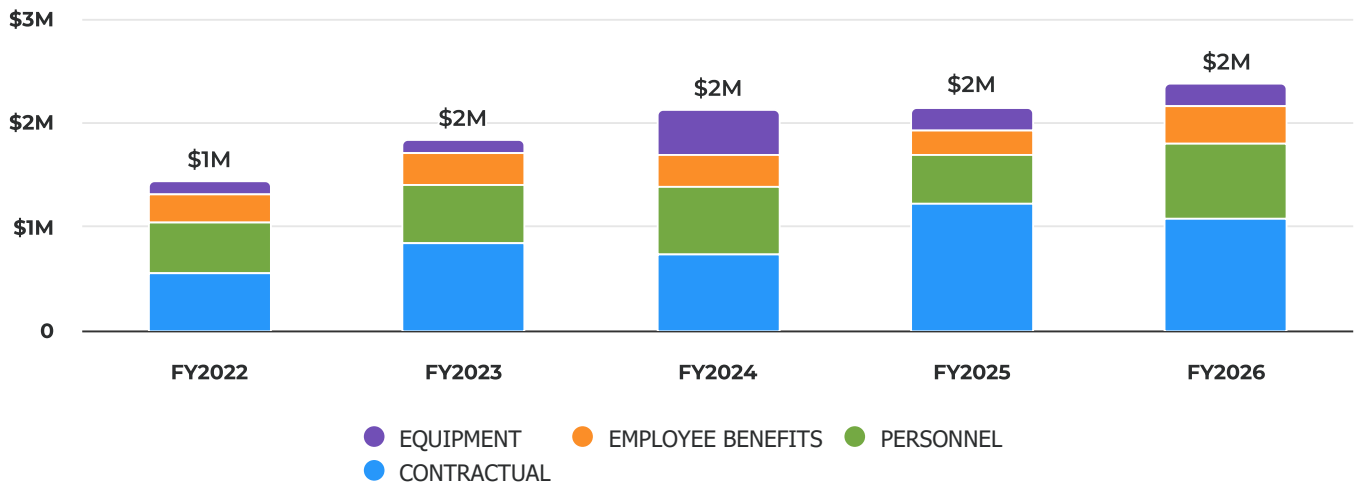
# Appropriation Summary

## Historical Appropriations Across Department

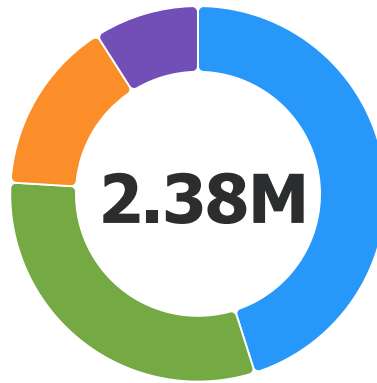


## Appropriations by Category

### Historical Appropriations by Category



## FY26 Appropriations by Category



|                     |                    |        |
|---------------------|--------------------|--------|
| ● CONTRACTUAL       | <b>\$1,071,764</b> | 45.10% |
| ● PERSONNEL         | <b>\$733,219</b>   | 30.85% |
| ● EMPLOYEE BENEFITS | <b>\$356,913</b>   | 15.02% |
| ● EQUIPMENT         | <b>\$214,500</b>   | 9.03%  |

## Appropriations by Category

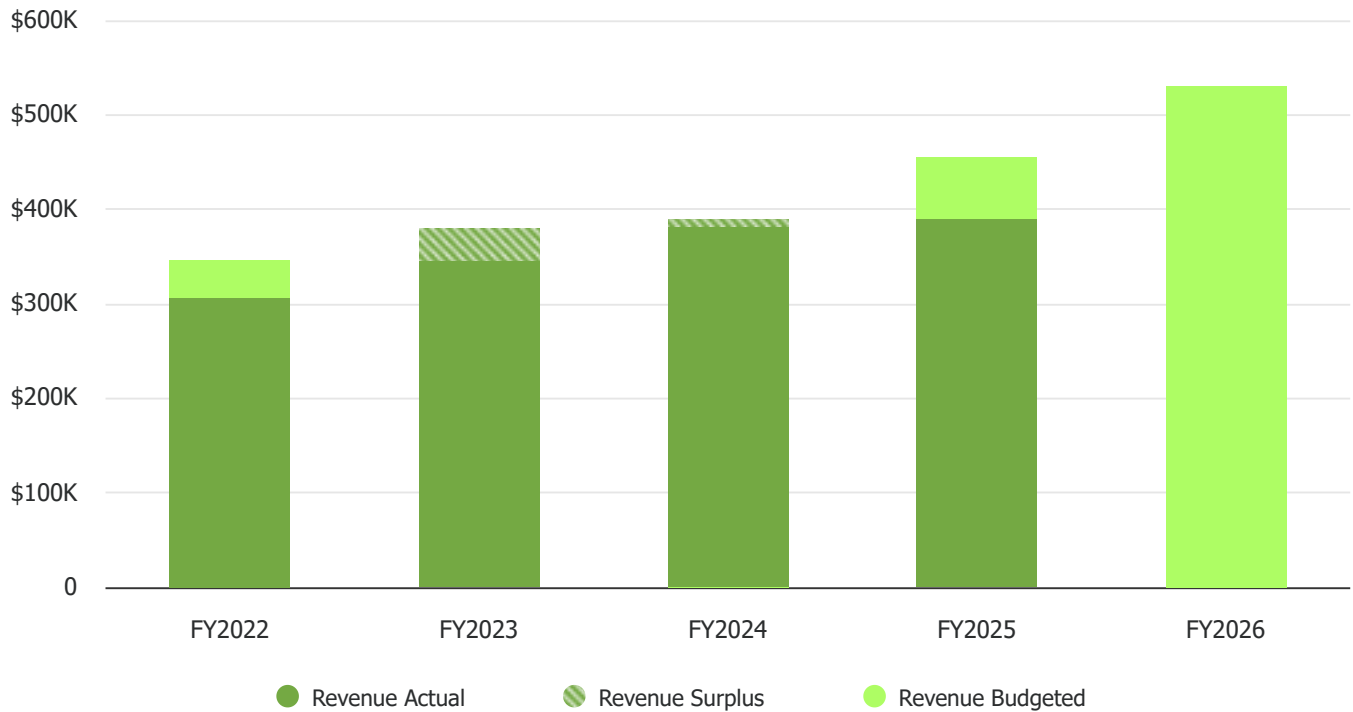
| Category                  | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|-----------------------|-----------------------|--------------------------------------------------------------|
| PERSONNEL                 | \$683,336.00          | \$733,219.00          | 7.30%                                                        |
| EQUIPMENT                 | \$151,000.00          | \$214,500.00          | 42.05%                                                       |
| CONTRACTUAL               | \$763,429.00          | \$1,071,764.10        | 40.39%                                                       |
| EMPLOYEE BENEFITS         | \$375,543.00          | \$356,913.00          | -4.96%                                                       |
| <b>Total Expenditures</b> | <b>\$1,973,308.00</b> | <b>\$2,376,396.10</b> | <b>20.43%</b>                                                |





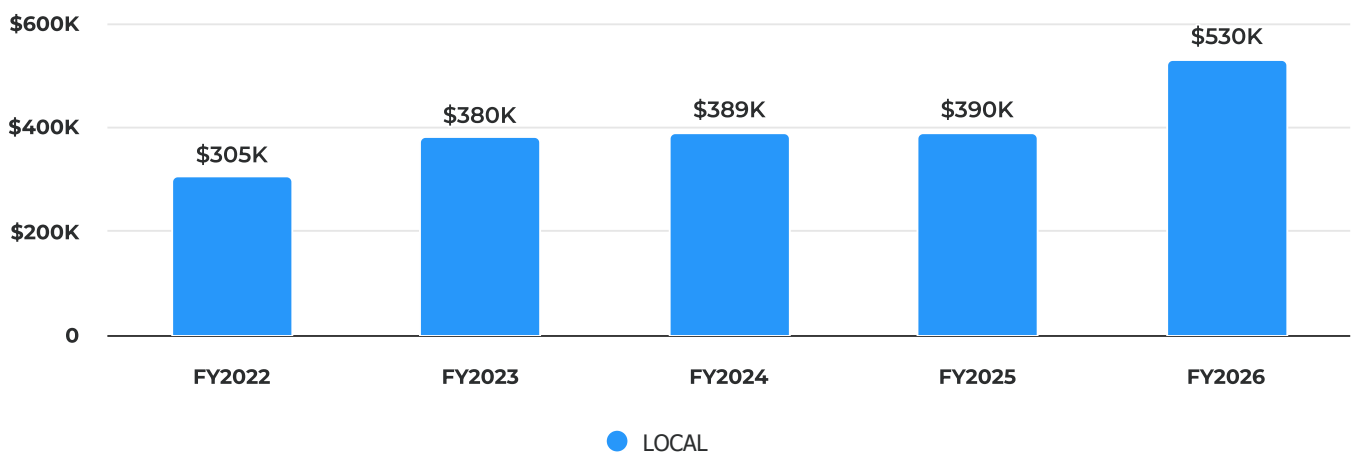
## Revenue Summary

### Historical Revenues Across Department



## Revenues by Revenue Source

### Historical Revenues by Revenue Source



### Revenues by Revenue Source

| Category              | 2025 Adopted Budget | 2026 Adopted Budget | 2025 Adopted Budget vs. 2026 Adopted Budget (% Change) |
|-----------------------|---------------------|---------------------|--------------------------------------------------------|
| LOCAL                 | \$455,754.00        | \$529,927.50        | 16.27%                                                 |
| <b>Total Revenues</b> | <b>\$455,754.00</b> | <b>\$529,927.50</b> | <b>16.27%</b>                                          |



# Budget Detail

|                                     |       |                                   | 2024 Actual        | 2025 Adopted       | 2025 Modified      | 2025 Projected     | 2026 Tentative     | 2026 Adopted       |
|-------------------------------------|-------|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>INFORMATION TECHNOLOGY (230)</b> |       |                                   | <b>\$1,726,795</b> | <b>\$1,517,554</b> | <b>\$2,291,138</b> | <b>\$2,462,469</b> | <b>\$1,846,469</b> | <b>\$1,846,469</b> |
| <b>INFORMATION TECHNOLOGY (CD)</b>  |       |                                   | <b>\$1,726,795</b> | <b>\$1,517,554</b> | <b>\$2,291,138</b> | <b>\$2,462,469</b> | <b>\$1,846,469</b> | <b>\$1,846,469</b> |
| <b>INFORMATION TECHNOLOGY (CD0)</b> |       |                                   | <b>\$1,521,352</b> | <b>\$1,517,554</b> | <b>\$2,044,895</b> | <b>\$2,208,874</b> | <b>\$1,846,469</b> | <b>\$1,846,469</b> |
| <b>PERSONNEL (1)</b>                |       |                                   | <b>\$650,853</b>   | <b>\$683,336</b>   | <b>\$683,336</b>   | <b>\$721,557</b>   | <b>\$733,219</b>   | <b>\$733,219</b>   |
| CD016801                            | 12000 | C IT SUPER/ADMIN                  | \$166,737          | \$165,619          | \$165,619          | \$174,466          | \$182,550          | \$182,550          |
| CD016801                            | 13000 | C IT TECHNICAL                    | \$346,264          | \$433,745          | \$433,745          | \$419,556          | \$450,414          | \$450,414          |
| CD016801                            | 14000 | C IT CLERICAL                     | \$39,240           | \$47,372           | \$47,372           | \$47,141           | \$53,193           | \$53,193           |
| CD016801                            | 17000 | C IT REGULAR PART TIME            | \$33,874           | \$29,791           | \$29,791           | \$35,381           | \$32,912           | \$32,912           |
| CD016801                            | 18000 | C IT OVERTIME                     | \$7,624            | \$1,409            | \$1,409            | \$2,718            | \$6,750            | \$6,750            |
| CD016801                            | 19501 | C IT LONGEVITY PMTS               | \$9,648            | \$5,400            | \$5,400            | \$17,422           | \$7,400            | \$7,400            |
| CD016801                            | 19502 | C IT VACATION PAYOUT              | \$18,267           | \$0                | \$0                | \$12,279           | \$0                | \$0                |
| CD016801                            | 19507 | C IT OUT OF TITLE PAY             | \$1,382            | \$0                | \$0                | \$0                | \$0                | \$0                |
| CD016801                            | 19510 | C IT VACATION BUY BACK            | \$27,323           | \$0                | \$0                | \$12,050           | \$0                | \$0                |
| CD016801                            | 19513 | C IT COMP TIME PAY OUT            | \$494              | \$0                | \$0                | \$544              | \$0                | \$0                |
| <b>EQUIPMENT (2)</b>                |       |                                   | <b>\$273,105</b>   | <b>\$151,000</b>   | <b>\$298,910</b>   | <b>\$386,094</b>   | <b>\$214,500</b>   | <b>\$214,500</b>   |
| CD016802                            | 22001 | C IT COMPUTER HARDWARE            | \$193,989          | \$36,000           | \$140,910          | \$268,850          | \$39,500           | \$39,500           |
| CD016802                            | 22002 | C IT PERSONAL COMPUTER            | \$79,116           | \$115,000          | \$158,000          | \$117,244          | \$175,000          | \$175,000          |
| <b>CONTRACTUAL (4)</b>              |       |                                   | <b>\$591,060</b>   | <b>\$684,669</b>   | <b>\$1,064,101</b> | <b>\$1,105,975</b> | <b>\$972,237</b>   | <b>\$972,237</b>   |
| CD016804                            | 41101 | C IT COUNTY WIDE TRNG PROG        | \$0                | \$0                | \$21,000           | \$0                | \$0                | \$0                |
| CD016804                            | 41102 | C IT EDUC WORKSHOPS               | \$10,639           | \$15,550           | \$15,550           | \$14,000           | \$13,200           | \$13,200           |
| CD016804                            | 41401 | C IT LIAB & OTHER INSUR           | \$3,362            | \$4,913            | \$4,913            | \$4,913            | \$6,173            | \$6,173            |
| CD016804                            | 41901 | C IT CENTRAL PRINTING             | \$3                | \$50               | \$50               | \$50               | \$50               | \$50               |
| CD016804                            | 42000 | C IT OFFICE SUPPLIES              | \$524              | \$500              | \$500              | \$500              | \$500              | \$500              |
| CD016804                            | 42001 | C IT COMPUTER SUPPLIES            | \$11,781           | \$15,000           | \$15,000           | \$23,440           | \$15,000           | \$15,000           |
| CD016804                            | 42004 | C IT COMPUTER SOFTWARE            | \$229,702          | \$231,900          | \$488,158          | \$491,900          | \$486,700          | \$486,700          |
| CD016804                            | 42004 | ERP C IT ERP SOFTWARE             | \$138,263          | \$142,000          | \$142,000          | \$231,900          | \$152,000          | \$152,000          |
| CD016804                            | 42101 | C IT I/D COPYING EQUIP            | \$809              | \$967              | \$967              | \$1,180            | \$833              | \$833              |
| CD016804                            | 42102 | MSPC C IT COPYING EQ LEASE        | \$86,239           | \$80,000           | \$80,000           | \$82,413           | \$82,556           | \$82,556           |
| CD016804                            | 42200 | C IT I/D EQUIP REPAIR & MAIN      | \$56               | \$2,000            | \$2,000            | \$1,500            | \$2,000            | \$2,000            |
| CD016804                            | 42303 | C IT I/D PHONE CHARGES            | \$1,988            | \$1,989            | \$1,989            | \$1,988            | \$2,525            | \$2,525            |
| CD016804                            | 42306 | C IT OTHER PHONE SVCS             | \$16,684           | \$70,000           | \$70,000           | \$58,000           | \$87,000           | \$87,000           |
| CD016804                            | 42402 | C IT I/D POSTAGE                  | \$0                | \$0                | \$0                | \$5                | \$0                | \$0                |
| CD016804                            | 42700 | C IT PERS MEMBERSHIP & DUES       | \$450              | \$500              | \$500              | \$500              | \$500              | \$500              |
| CD016804                            | 43005 | C IT ADVERTISING FEES             | \$129              | \$0                | \$0                | \$250              | \$500              | \$500              |
| CD016804                            | 43007 | C IT OTHER FEES                   | \$86,613           | \$107,900          | \$210,074          | \$186,236          | \$111,500          | \$111,500          |
| CD016804                            | 44000 | C IT I/D AUTO EXPENSES            | \$184              | \$700              | \$700              | \$700              | \$500              | \$500              |
| CD016804                            | 44100 | C IT I/D FUEL CHARGES             | \$650              | \$700              | \$700              | \$500              | \$700              | \$700              |
| CD016804                            | 44102 | C IT GASOLINE PURCH               | \$50               | \$0                | \$0                | \$0                | \$0                | \$0                |
| CD016804                            | 44500 | C IT OTHER TRAVEL REIMB           | \$2,934            | \$10,000           | \$10,000           | \$6,000            | \$10,000           | \$10,000           |
| <b>REVENUE (5)</b>                  |       |                                   | <b>(\$310,439)</b> | <b>(\$376,994)</b> | <b>(\$376,994)</b> | <b>(\$380,295)</b> | <b>(\$430,400)</b> | <b>(\$430,400)</b> |
| CD012895                            | 55000 | C IT DEPT CHARGEBACK              | (\$203,133)        | (\$269,363)        | (\$269,363)        | (\$269,275)        | (\$316,971)        | (\$316,971)        |
| CD012895                            | 55000 | MSPC C IT CHARGEBACKS- MANAG PRIN | (\$76,633)         | (\$77,000)         | (\$77,000)         | (\$77,000)         | (\$78,933)         | (\$78,933)         |
| CD022285                            | 55000 | C LR DP OTHER GOVTS               | (\$27,156)         | (\$27,631)         | (\$27,631)         | (\$31,020)         | (\$30,873)         | (\$30,873)         |
| CD022385                            | 55000 | MSPC LR OTHER GOVTS CHARGEBACK    | (\$3,517)          | (\$3,000)          | (\$3,000)          | (\$3,000)          | (\$3,623)          | (\$3,623)          |
| <b>EMPLOYEE BENEFITS (8)</b>        |       |                                   | <b>\$316,772</b>   | <b>\$375,543</b>   | <b>\$375,543</b>   | <b>\$375,543</b>   | <b>\$356,913</b>   | <b>\$356,913</b>   |
| CD016808                            | 81000 | RETIREMENT                        | \$77,443           | \$89,081           | \$89,081           | \$89,081           | \$104,103          | \$104,103          |
| CD016808                            | 83000 | SOCIAL SECURITY                   | \$47,255           | \$49,285           | \$49,285           | \$49,285           | \$53,039           | \$53,039           |



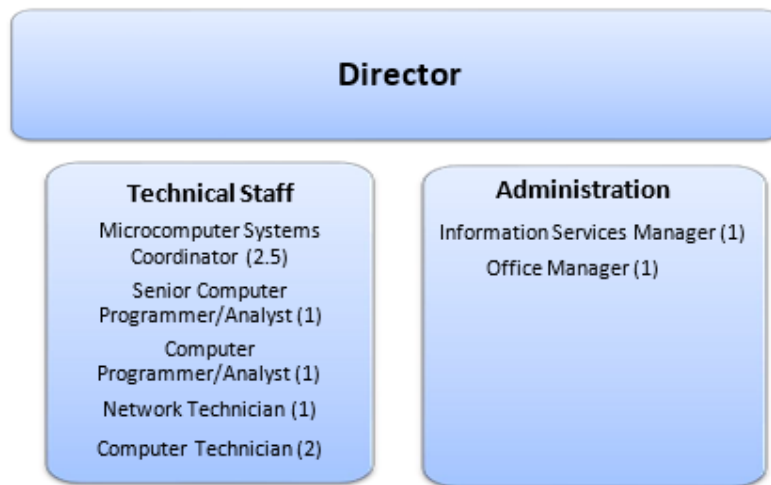
|                        |       |                            | 2024 Actual       | 2025 Adopted      | 2025 Modified     | 2025 Projected    | 2026 Tentative    | 2026 Adopted      |
|------------------------|-------|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| CD016808               | 84000 | WORKERS' COMP              | \$16,550          | \$17,935          | \$17,935          | \$17,935          | \$18,741          | \$18,741          |
| CD016808               | 84500 | GROUP LIFE INSURANCE       | \$884             | \$1,081           | \$1,081           | \$1,081           | \$1,030           | \$1,030           |
| CD016808               | 86000 | HOSPITAL & MED INS         | \$165,518         | \$207,331         | \$207,331         | \$207,331         | \$168,628         | \$168,628         |
| CD016808               | 86500 | DENTAL INSURANCE           | \$6,828           | \$8,054           | \$8,054           | \$8,054           | \$8,525           | \$8,525           |
| CD016808               | 89000 | VISION INSURANCE           | \$2,294           | \$2,776           | \$2,776           | \$2,776           | \$2,847           | \$2,847           |
| <b>REVENUE (CDS)</b>   |       |                            | <b>\$205,444</b>  | <b>\$0</b>        | <b>\$246,243</b>  | <b>\$253,595</b>  | <b>\$0</b>        | <b>\$0</b>        |
| <b>EQUIPMENT (2)</b>   |       |                            | <b>\$144,166</b>  | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        |
| CDS16802               | 22001 | CS COMPUTER HARDWARE       | \$19,846          | \$0               | \$0               | \$0               | \$0               | \$0               |
| CDS16802               | 25000 | CS TECHNICAL EQUIPMENT     | \$124,320         | \$0               | \$0               | \$0               | \$0               | \$0               |
| <b>CONTRACTUAL (4)</b> |       |                            | <b>\$139,616</b>  | <b>\$78,760</b>   | <b>\$325,003</b>  | <b>\$332,357</b>  | <b>\$99,528</b>   | <b>\$99,528</b>   |
| CDS16804               | 42000 | CS OFFICE SUPPLIES         | \$3,686           | \$3,760           | \$3,760           | \$3,760           | \$0               | \$0               |
| CDS16804               | 42001 | CS PHONE SUPPLIES          | \$726             | \$0               | \$0               | \$0               | \$0               | \$0               |
| CDS16804               | 42004 | CS COMPUTER SOFTWARE       | \$66,273          | \$0               | \$1               | \$150             | \$0               | \$0               |
| CDS16804               | 42302 | CS OTHER PHONE SVCS        | \$67,132          | \$75,000          | \$78,742          | \$75,000          | \$49,528          | \$49,528          |
| CDS16804               | 43007 | CS OTHER FEES & SVCS       | \$1,799           | \$0               | \$242,500         | \$253,447         | \$50,000          | \$50,000          |
| <b>REVENUE (5)</b>     |       |                            | <b>(\$78,339)</b> | <b>(\$78,760)</b> | <b>(\$78,760)</b> | <b>(\$78,762)</b> | <b>(\$99,528)</b> | <b>(\$99,528)</b> |
| CDS12895               | 55000 | CS LR I/D BASE PHONE REIMB | (\$69,216)        | (\$69,214)        | (\$69,214)        | (\$69,216)        | (\$88,264)        | (\$88,264)        |
| CDS22105               | 55000 | CS LR PHONES - OTHER GOVER | (\$9,123)         | (\$9,546)         | (\$9,546)         | (\$9,546)         | (\$11,264)        | (\$11,264)        |



## Payroll Detail

|                               | Positions | Full Time Equivalent (FTE) | Adopted 2026     |
|-------------------------------|-----------|----------------------------|------------------|
| <b>INFORMATION TECHNOLOGY</b> | <b>11</b> | <b>10.5</b>                | <b>\$719,069</b> |
| <b>CD016801</b>               | <b>11</b> | <b>10.5</b>                | <b>\$719,069</b> |
| DIRECTOR IT                   | 1         | 1                          | \$101,721        |
| INFORMATION SVCS MGR          | 1         | 1                          | \$80,829         |
| MICROCOMPU SYS COORD          | 3         | 2.5                        | \$176,282        |
| SR COMP PROG/ANALYST          | 1         | 1                          | \$69,973         |
| COMPUTER PROG/ANALYS          | 1         | 1                          | \$65,825         |
| NETWORK TECHNICIAN            | 1         | 1                          | \$60,762         |
| COMPUTER TECH                 | 2         | 2                          | \$110,484        |
| OFFICE MANAGER                | 1         | 1                          | \$53,193         |

## Departmental Structure



# Office for the Aging



Andrea Montgomery  
Director

## Mission Statement



St. Lawrence County Office for the Aging strives to preserve the dignity, independence and security of older adults and their families. Nonmedical, cost-effective home and community-based services are developed and coordinated so that older adults may remain in their homes and communities for as long as possible and avoid costly institutionalization. The Office for the Aging acts as an advocate and helps develop new strategies for protecting the rights of older adults.

## Programs

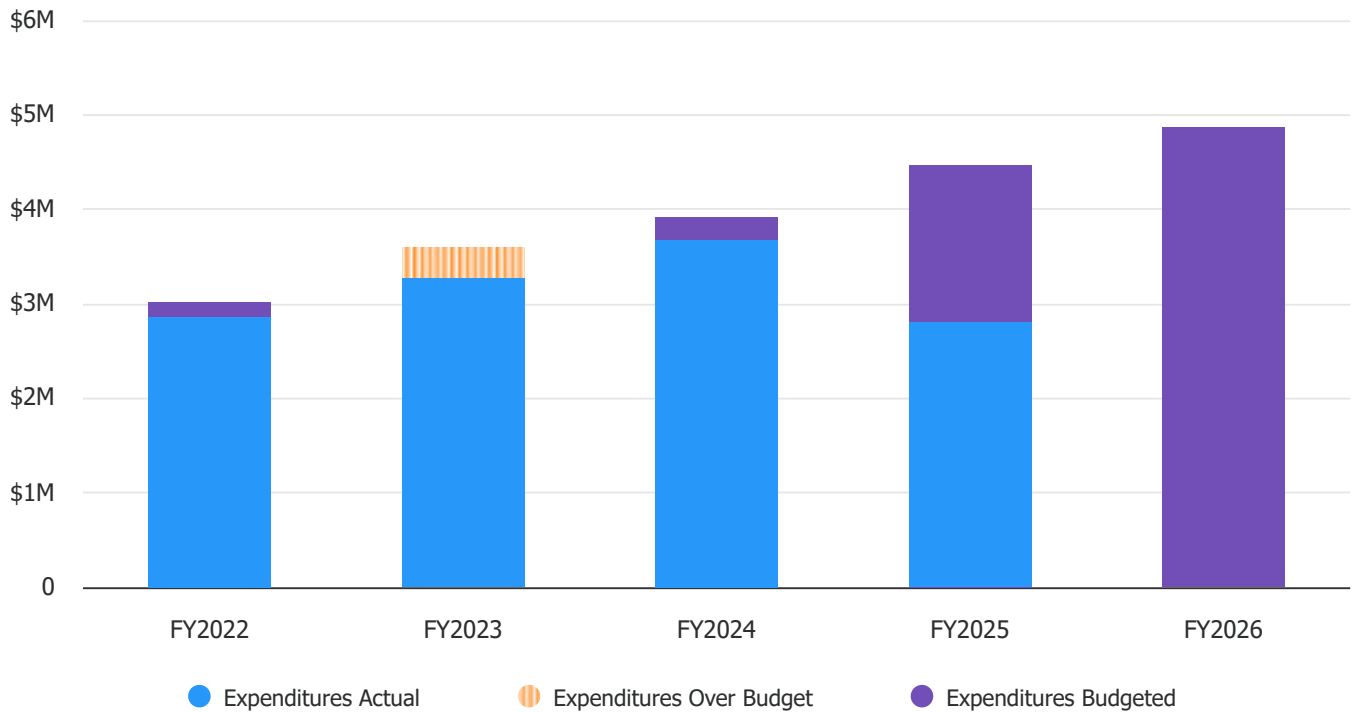
- Programs for the Aging (OA)
- Nutrition (ON)
- Point of Entry (OP)

## Program Mandates

- None

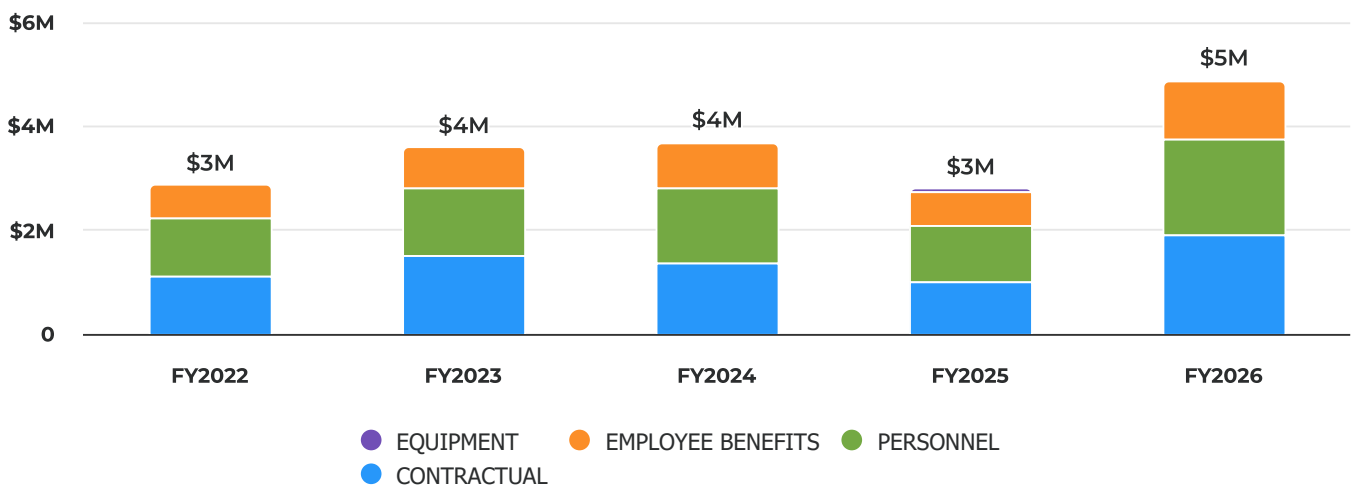
# Appropriation Summary

## Historical Appropriations Across Department

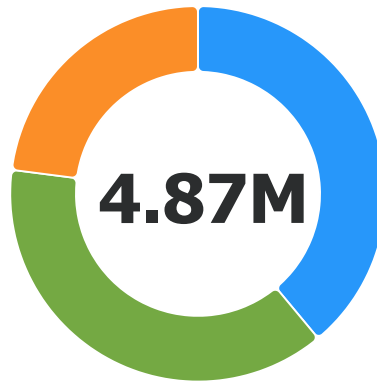


## Appropriations by Category

### Historical Appropriations by Category



### FY26 Appropriations by Category



|                     |                    |        |
|---------------------|--------------------|--------|
| ● CONTRACTUAL       | <b>\$1,896,340</b> | 38.95% |
| ● PERSONNEL         | <b>\$1,853,933</b> | 38.08% |
| ● EMPLOYEE BENEFITS | <b>\$1,117,884</b> | 22.96% |

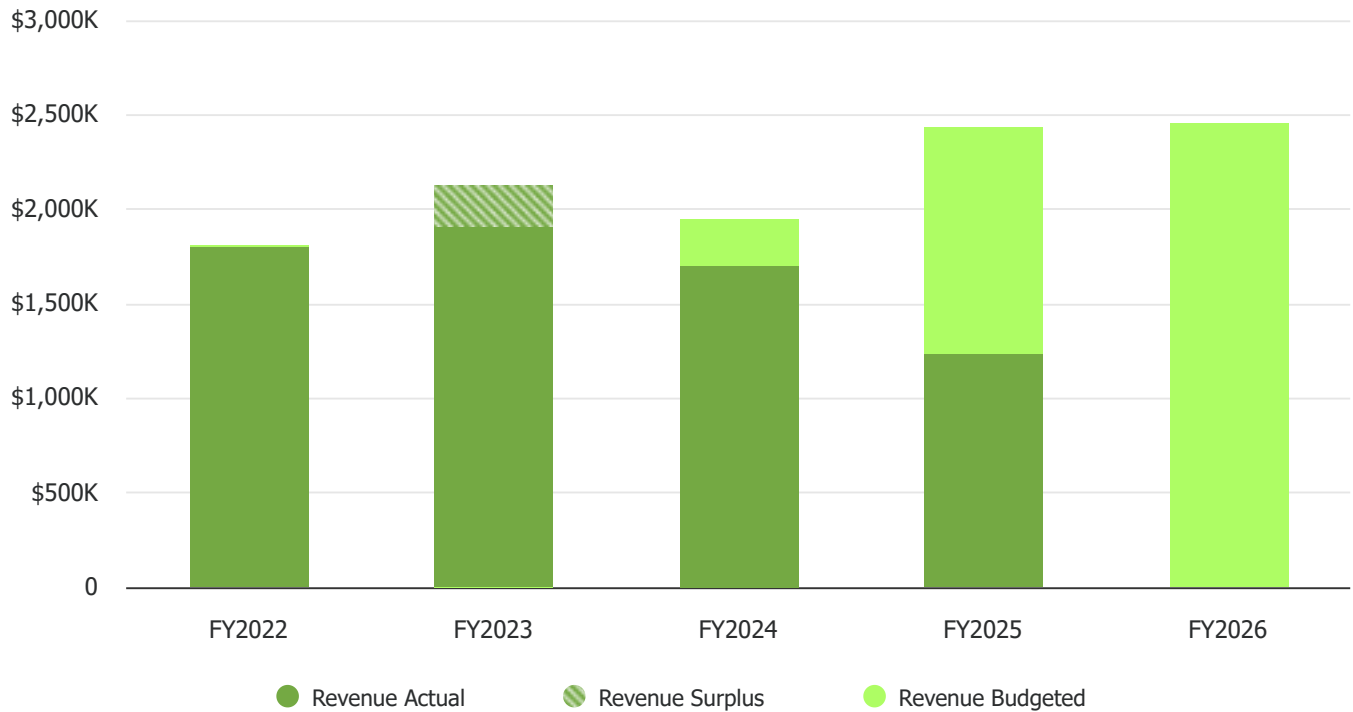
### Appropriations by Category

| Category                  | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|-----------------------|-----------------------|--------------------------------------------------------------|
| PERSONNEL                 | \$1,557,119.00        | \$1,853,933.00        | 19.06%                                                       |
| EQUIPMENT                 | \$25,000.00           | -                     | -100.00%                                                     |
| CONTRACTUAL               | \$1,811,303.36        | \$1,896,340.10        | 4.69%                                                        |
| EMPLOYEE BENEFITS         | \$1,067,345.00        | \$1,117,884.00        | 4.74%                                                        |
| <b>Total Expenditures</b> | <b>\$4,460,767.36</b> | <b>\$4,868,157.10</b> | <b>9.13%</b>                                                 |



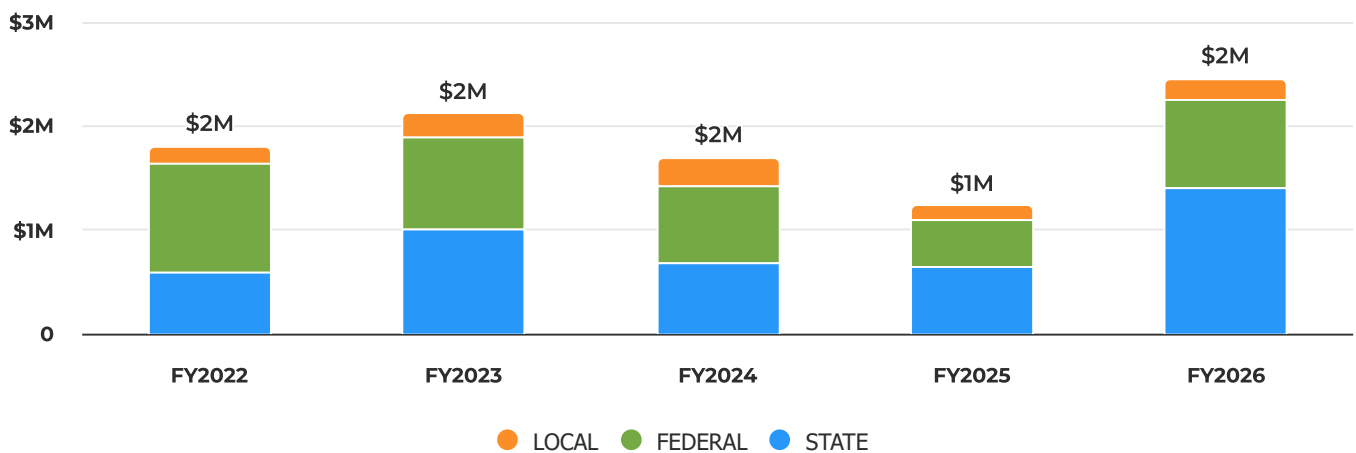
# Revenue Summary

## Historical Revenues Across Department



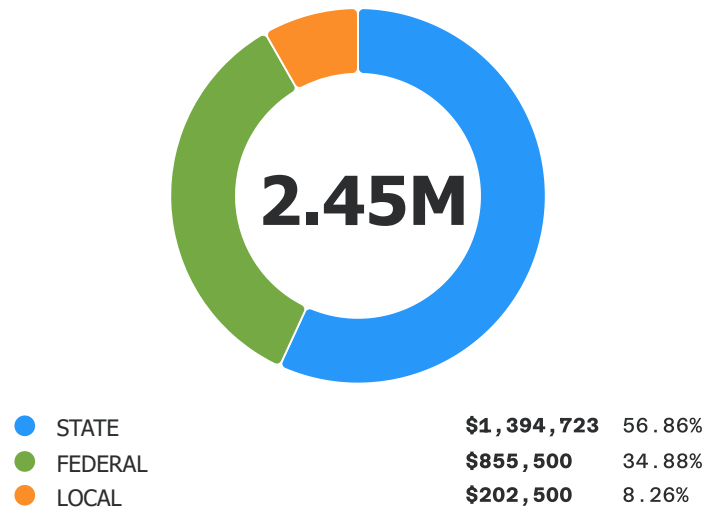
## Revenues by Revenue Source

### Historical Revenues by Revenue Source





## FY26 Revenues by Revenue Source



## Revenues by Revenue Source

| Category              | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|-----------------------|-----------------------|-----------------------|--------------------------------------------------------------|
| LOCAL                 | \$203,000.00          | \$202,500.00          | -0.25%                                                       |
| STATE                 | \$1,339,153.00        | \$1,394,723.00        | 4.15%                                                        |
| FEDERAL               | \$886,685.00          | \$855,500.00          | -3.52%                                                       |
| <b>Total Revenues</b> | <b>\$2,428,838.00</b> | <b>\$2,452,723.00</b> | <b>0.98%</b>                                                 |



# Budget Detail

|                                     |       |                            | 2024<br>Actual     | 2025<br>Adopted      | 2025<br>Modified     | 2025<br>Projected    | 2026<br>Tentative    | 2026<br>Adopted      |
|-------------------------------------|-------|----------------------------|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>OFFICE FOR THE AGING (240)</b>   |       |                            | <b>\$1,980,402</b> | <b>\$2,031,929</b>   | <b>\$2,107,222</b>   | <b>\$1,954,797</b>   | <b>\$2,415,434</b>   | <b>\$2,415,434</b>   |
| <b>PROGRAMS FOR THE AGING (OA)</b>  |       |                            | <b>\$762,963</b>   | <b>\$476,695</b>     | <b>\$476,988</b>     | <b>\$463,938</b>     | <b>\$630,188</b>     | <b>\$630,188</b>     |
| <b>PROGRAMS FOR THE AGING (OA0)</b> |       |                            | <b>\$762,963</b>   | <b>\$476,695</b>     | <b>\$476,988</b>     | <b>\$463,938</b>     | <b>\$630,188</b>     | <b>\$630,188</b>     |
| <b>PERSONNEL (1)</b>                |       |                            | <b>\$570,767</b>   | <b>\$639,259</b>     | <b>\$639,259</b>     | <b>\$698,860</b>     | <b>\$752,621</b>     | <b>\$752,621</b>     |
| OA067721                            | 11000 | O PFA DIRECT SVC WORKERS   | \$309,858          | \$317,247            | \$317,247            | \$322,357            | \$350,036            | \$350,036            |
| OA067721                            | 12000 | O PFA SUPER/ADMIN          | \$115,657          | \$112,549            | \$112,549            | \$114,210            | \$118,827            | \$118,827            |
| OA067721                            | 14000 | O PFA CLERICAL             | \$87,946           | \$206,034            | \$206,034            | \$171,924            | \$225,935            | \$225,935            |
| OA067721                            | 19000 | O PFA TEMP & PART TIME     | \$38,840           | \$0                  | \$0                  | \$32,361             | \$54,214             | \$54,214             |
| OA067721                            | 19501 | O PFA LONGEVITY PMTS       | \$2,793            | \$3,429              | \$3,429              | \$16,771             | \$3,609              | \$3,609              |
| OA067721                            | 19502 | O PFA VACATION PAYOUT      | \$1,918            | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| OA067721                            | 19507 | O PFA OUT OF TITLE PAY     | \$232              | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| OA067721                            | 19510 | O PFA VACATION BUY BACK    | \$10,593           | \$0                  | \$0                  | \$32,951             | \$0                  | \$0                  |
| OA067721                            | 19513 | O PFA COMP PAY OUT         | \$94               | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| OA067721                            | 19515 | O EXTEND SICK LVE HALF PAY | \$0                | \$0                  | \$0                  | \$6,195              | \$0                  | \$0                  |
| OA067721                            | 19550 | O HEALTH INS BUYOUT        | \$2,835            | \$0                  | \$0                  | \$2,092              | \$0                  | \$0                  |
| <b>CONTRACTUAL (4)</b>              |       |                            | <b>\$542,846</b>   | <b>\$720,339</b>     | <b>\$720,632</b>     | <b>\$666,449</b>     | <b>\$765,351</b>     | <b>\$765,351</b>     |
| OA067724                            | 407HS | O PFA HUMAN SVCS BLDG RENT | \$40,774           | \$39,740             | \$39,740             | \$39,740             | \$41,679             | \$41,679             |
| OA067724                            | 408HS | O PFA HUMAN SVCS BLDG MAIN | \$39,867           | \$45,509             | \$45,509             | \$45,509             | \$52,279             | \$52,279             |
| OA067724                            | 41102 | O PFA EDUC WORKSHOPS       | \$1,151            | \$2,500              | \$2,500              | \$2,500              | \$10,000             | \$10,000             |
| OA067724                            | 41401 | O PFA LIAB & OTHER INS     | \$4,035            | \$4,763              | \$4,763              | \$4,763              | \$6,797              | \$6,797              |
| OA067724                            | 41901 | O PFA CENTRAL PRINTING     | \$1,867            | \$3,500              | \$3,500              | \$2,500              | \$2,500              | \$2,500              |
| OA067724                            | 42000 | O PFA OFFICE SUPPLIES      | \$1,816            | \$4,000              | \$4,000              | \$4,000              | \$8,000              | \$8,000              |
| OA067724                            | 42101 | O PFA I/D COPYING EQUIP    | \$852              | \$787                | \$787                | \$787                | \$807                | \$807                |
| OA067724                            | 42300 | O PFA OTHER PHONE SVCS     | \$912              | \$1,000              | \$1,000              | \$1,000              | \$1,500              | \$1,500              |
| OA067724                            | 42303 | O PFA I/D PHONE CHARGES    | \$1,591            | \$1,591              | \$1,591              | \$1,591              | \$2,039              | \$2,039              |
| OA067724                            | 42402 | O PFA I/D POSTAGE          | \$1,818            | \$2,500              | \$2,500              | \$2,500              | \$2,500              | \$2,500              |
| OA067724                            | 42700 | O PFA MEMBERSHIPS & DUES   | \$2,601            | \$2,500              | \$2,500              | \$2,500              | \$2,500              | \$2,500              |
| OA067724                            | 43002 | O PFA LEGAL FEES           | \$9,528            | \$15,000             | \$15,000             | \$15,000             | \$15,000             | \$15,000             |
| OA067724                            | 43004 | O PFA MEDICAL FEES         | \$0                | \$100                | \$100                | \$100                | \$100                | \$100                |
| OA067724                            | 43005 | O PFA ADVERTISING FEES     | \$0                | \$350                | \$350                | \$350                | \$350                | \$350                |
| OA067724                            | 43006 | O PFA DOCUMENT MGMT        | \$0                | \$0                  | \$293                | \$500                | \$500                | \$500                |
| OA067724                            | 43007 | O PFA OTHER FEES & SVCS    | \$353,416          | \$500,000            | \$500,000            | \$450,000            | \$500,000            | \$500,000            |
| OA067724                            | 430CN | O PFA CLIENT NEEDS         | \$3,489            | \$3,500              | \$3,500              | \$3,500              | \$3,500              | \$3,500              |
| OA067724                            | 430SC | O PFA GEN SUBCONTRACTS     | \$0                | \$5,000              | \$5,000              | \$5,000              | \$5,000              | \$5,000              |
| OA067724                            | 44000 | O PFA I/D AUTO EXPENSES    | \$804              | \$6,000              | \$6,000              | \$2,500              | \$2,500              | \$2,500              |
| OA067724                            | 44100 | O PFA I/D FUEL CHARGES     | \$1,942            | \$3,000              | \$3,000              | \$3,000              | \$3,500              | \$3,500              |
| OA067724                            | 44300 | O PFA MILEAGE REIMB        | \$855              | \$2,000              | \$2,000              | \$2,104              | \$1,300              | \$1,300              |
| OA067724                            | 443VT | O PFA VOLUNTEER TRANSPORTS | \$75,000           | \$75,000             | \$75,000             | \$75,000             | \$100,000            | \$100,000            |
| OA067724                            | 44500 | O PFA OTHER TRAVEL REIMB   | \$527              | \$2,000              | \$2,000              | \$2,005              | \$3,000              | \$3,000              |
| <b>REVENUE (5)</b>                  |       |                            | <b>(\$697,988)</b> | <b>(\$1,303,040)</b> | <b>(\$1,303,040)</b> | <b>(\$1,321,508)</b> | <b>(\$1,335,696)</b> | <b>(\$1,335,696)</b> |
| OA027055                            | 55000 | O LR GENERAL DONATIONS     | (\$2,541)          | (\$3,000)            | (\$3,000)            | (\$2,763)            | (\$2,500)            | (\$2,500)            |
| OA027705                            | 550MR | LR MEDICAID & CHCEP REIMB  | (\$42,112)         | (\$5,000)            | (\$5,000)            | (\$15,000)           | (\$5,000)            | (\$5,000)            |
| OA027705                            | 550PR | LR PERSONAL CARE REIMB     | (\$46,005)         | (\$35,000)           | (\$35,000)           | (\$35,000)           | (\$35,000)           | (\$35,000)           |
| OA037725                            | 56000 | O SA OFA PROGRAM REVENUE   | (\$48,780)         | (\$476,406)          | (\$476,406)          | (\$548,685)          | (\$476,406)          | (\$476,406)          |
| OA037725                            | 56001 | O SA COMMUNITY SVCS ELDERL | (\$169,130)        | (\$241,936)          | (\$241,936)          | (\$241,936)          | (\$248,229)          | (\$248,229)          |
| OA037725                            | 56002 | O SA EISEP                 | (\$161,331)        | (\$307,854)          | (\$307,854)          | (\$250,000)          | (\$338,770)          | (\$338,770)          |
| OA037725                            | 560CI | O SA CONGREGATE SVCS INITI | (\$2,370)          | (\$2,370)            | (\$2,370)            | (\$2,370)            | (\$2,266)            | (\$2,266)            |
| OA037725                            | 560TP | O SA TRANSPORT PROG        | (\$6,160)          | (\$6,160)            | (\$6,160)            | (\$6,160)            | (\$5,871)            | (\$5,871)            |
| OA047725                            | 5703E | O FA CAREGIVER SUPP PROG   | (\$60,879)         | (\$60,272)           | (\$60,272)           | (\$58,778)           | (\$58,778)           | (\$58,778)           |
| OA047725                            | 570BD | FA PROGS FOR AGING - IIIB  | (\$117,146)        | (\$112,805)          | (\$112,805)          | (\$99,458)           | (\$101,635)          | (\$101,635)          |
| OA047725                            | 570HI | O FA HIICAP                | (\$31,528)         | (\$34,160)           | (\$34,160)           | (\$34,160)           | (\$34,043)           | (\$34,043)           |
| OA047725                            | 570MP | O FA MIPPA                 | (\$10,005)         | (\$18,077)           | (\$18,077)           | (\$27,198)           | (\$27,198)           | (\$27,198)           |
| <b>EMPLOYEE BENEFITS (8)</b>        |       |                            | <b>\$347,338</b>   | <b>\$420,137</b>     | <b>\$420,137</b>     | <b>\$420,137</b>     | <b>\$447,912</b>     | <b>\$447,912</b>     |
| OA067728                            | 81000 | RETIREMENT                 | \$75,136           | \$87,322             | \$87,322             | \$87,322             | \$112,967            | \$112,967            |
| OA067728                            | 83000 | SOCIAL SECURITY            | \$40,429           | \$45,155             | \$45,155             | \$45,155             | \$54,221             | \$54,221             |
| OA067728                            | 84000 | WORKERS' COMP              | \$14,823           | \$16,814             | \$16,814             | \$16,814             | \$19,418             | \$19,418             |
| OA067728                            | 84500 | GROUP LIFE INS             | \$1,040            | \$1,251              | \$1,251              | \$1,251              | \$1,349              | \$1,349              |
| OA067728                            | 86000 | HOSPITAL & MEDICAL INS     | \$205,697          | \$257,142            | \$257,142            | \$257,142            | \$246,497            | \$246,497            |
| OA067728                            | 86500 | DENTAL INS                 | \$7,687            | \$9,320              | \$9,320              | \$9,320              | \$10,153             | \$10,153             |
| OA067728                            | 89000 | VISION INS                 | \$2,527            | \$3,133              | \$3,133              | \$3,133              | \$3,307              | \$3,307              |



|                                     |       |                            | 2024<br>Actual     | 2025<br>Adopted    | 2025<br>Modified   | 2025<br>Projected  | 2026<br>Tentative  | 2026<br>Adopted    |
|-------------------------------------|-------|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>NUTRITION (ON)</b>               |       |                            | <b>\$1,066,582</b> | <b>\$1,528,474</b> | <b>\$1,603,474</b> | <b>\$1,433,779</b> | <b>\$1,725,727</b> | <b>\$1,725,727</b> |
| <b>NUTRITION (ON0)</b>              |       |                            | <b>\$1,066,582</b> | <b>\$1,528,474</b> | <b>\$1,603,474</b> | <b>\$1,433,779</b> | <b>\$1,725,727</b> | <b>\$1,725,727</b> |
| <b>PERSONNEL (1)</b>                |       |                            | <b>\$681,747</b>   | <b>\$758,675</b>   | <b>\$758,675</b>   | <b>\$750,990</b>   | <b>\$919,432</b>   | <b>\$919,432</b>   |
| ON067721                            | 11000 | O NUTR DIRECT SVC WORKERS  | \$62,469           | \$62,046           | \$62,046           | \$65,436           | \$68,538           | \$68,538           |
| ON067721                            | 13000 | O NUTR TECHNICAL           | \$44,231           | \$52,071           | \$52,071           | \$32,931           | \$53,193           | \$53,193           |
| ON067721                            | 17000 | O NUTR REGULAR PART TIME   | \$533,316          | \$639,778          | \$639,778          | \$593,563          | \$792,158          | \$792,158          |
| ON067721                            | 19501 | O NUTR LONGEVITY PMTS      | \$3,978            | \$4,780            | \$4,780            | \$20,837           | \$5,543            | \$5,543            |
| ON067721                            | 19502 | O NUTR VACATION PAYOUT     | \$6,801            | \$0                | \$0                | \$2,996            | \$0                | \$0                |
| ON067721                            | 19510 | O NUTR VACATION BUY BACK   | \$7,979            | \$0                | \$0                | \$3,763            | \$0                | \$0                |
| ON067721                            | 19515 | O EXTEND SICK LVE HALF PAY | \$5,955            | \$0                | \$0                | \$8,740            | \$0                | \$0                |
| ON067721                            | 19550 | HEALTH INS BUYOUT          | \$17,018           | \$0                | \$0                | \$22,723           | \$0                | \$0                |
| <b>EQUIP (2)</b>                    |       |                            | <b>\$0</b>         | <b>\$25,000</b>    | <b>\$100,000</b>   | <b>\$100,000</b>   | <b>\$0</b>         | <b>\$0</b>         |
| ON067722                            | 26000 | O NUTR OTHER EQUIP         | \$0                | \$25,000           | \$100,000          | \$100,000          | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>              |       |                            | <b>\$792,910</b>   | <b>\$1,082,810</b> | <b>\$1,082,810</b> | <b>\$973,984</b>   | <b>\$1,123,115</b> | <b>\$1,123,115</b> |
| ON067724                            | 40700 | O NUTR BLDG & PROP REN     | \$22,740           | \$22,740           | \$22,740           | \$22,740           | \$22,740           | \$22,740           |
| ON067724                            | 407HS | O NUTRHUMAN SVCS BLDG RENT | \$2,826            | \$2,754            | \$2,754            | \$2,754            | \$2,889            | \$2,889            |
| ON067724                            | 408HS | O NUTHUMAN SVCS BLDG MAINT | \$2,763            | \$3,154            | \$3,154            | \$3,154            | \$3,624            | \$3,624            |
| ON067724                            | 41401 | O NUTR LIAB & OTHER INSUR  | \$5,044            | \$8,875            | \$8,875            | \$8,875            | \$11,425           | \$11,425           |
| ON067724                            | 41802 | O NUTR HEATING-NATURAL GAS | \$726              | \$800              | \$800              | \$800              | \$800              | \$800              |
| ON067724                            | 41803 | O NUTR HEATING-PROPANE     | \$84               | \$0                | \$0                | \$60               | \$0                | \$0                |
| ON067724                            | 41901 | O NUTR CENTRAL PRINTING    | \$7,281            | \$8,500            | \$8,500            | \$7,500            | \$7,500            | \$7,500            |
| ON067724                            | 42000 | O NUTR OFFICE SUPPLIES     | \$1,159            | \$1,000            | \$1,000            | \$1,300            | \$1,300            | \$1,300            |
| ON067724                            | 42101 | O I/D COPYING EQUIP        | \$852              | \$787              | \$787              | \$1,000            | \$807              | \$807              |
| ON067724                            | 42202 | O NUTR EQUIP REPAIR & MAIN | \$4,399            | \$20,000           | \$20,000           | \$15,000           | \$15,000           | \$15,000           |
| ON067724                            | 42302 | O NUTR OTHER PHONE SVCS    | \$2,317            | \$1,800            | \$1,800            | \$1,500            | \$1,500            | \$1,500            |
| ON067724                            | 42402 | O NUTR I/D POSTAGE         | \$384              | \$700              | \$700              | \$700              | \$700              | \$700              |
| ON067724                            | 42800 | NUTR NUTRITION SITE SUPPL  | \$79,162           | \$125,000          | \$125,000          | \$125,000          | \$120,000          | \$120,000          |
| ON067724                            | 428LC | O NUTR LOCAL CONTRIB SUPP  | \$10,710           | \$5,000            | \$5,000            | \$5,000            | \$5,000            | \$5,000            |
| ON067724                            | 43004 | O NUTR MEDICAL FEES        | \$0                | \$100              | \$100              | \$100              | \$100              | \$100              |
| ON067724                            | 43007 | O NUTR OTHER FEES & SVCS   | \$20,114           | \$16,000           | \$16,000           | \$16,000           | \$93,880           | \$93,880           |
| ON067724                            | 43010 | O NUTR PEST CONTROL        | \$790              | \$750              | \$750              | \$750              | \$850              | \$850              |
| ON067724                            | 430CA | O NUTR CATERING CONTRACTS  | \$43,000           | \$43,000           | \$43,000           | \$43,000           | \$55,000           | \$55,000           |
| ON067724                            | 430SF | O NUTR SENIOR FITNESS      | \$4,960            | \$6,000            | \$6,000            | \$6,000            | \$8,100            | \$8,100            |
| ON067724                            | 44000 | O I/D NUTR AUTO EXPENSES   | \$4,012            | \$5,000            | \$5,000            | \$3,000            | \$3,000            | \$3,000            |
| ON067724                            | 44100 | O NUTR I/D FUEL CHARGES    | \$888              | \$0                | \$0                | \$0                | \$0                | \$0                |
| ON067724                            | 44102 | O NUTR GASOLINE PURCH      | \$9,043            | \$9,000            | \$9,000            | \$9,000            | \$10,000           | \$10,000           |
| ON067724                            | 44300 | O NUTR MILEAGE REIMB       | \$155              | \$1,700            | \$1,700            | \$750              | \$750              | \$750              |
| ON067724                            | 44500 | O NUTR OTHER TRAVEL REIMB  | \$0                | \$150              | \$150              | \$0                | \$150              | \$150              |
| ON067724                            | 445VD | O NUTR VOLUNTEER DRIVER    | \$51,635           | \$50,000           | \$50,000           | \$50,000           | \$58,000           | \$58,000           |
| ON067724                            | 45200 | O NUTR FOOD & SUPPLIES     | \$517,866          | \$750,000          | \$750,000          | \$650,000          | \$700,000          | \$700,000          |
| <b>REVENUE (5)</b>                  |       |                            | <b>(\$788,557)</b> | <b>(\$864,313)</b> | <b>(\$864,313)</b> | <b>(\$917,497)</b> | <b>(\$855,542)</b> | <b>(\$855,542)</b> |
| ON026835                            | 550WC | D LR WORKERS COMP          | (\$8,285)          | \$0                | \$0                | \$0                | \$0                | \$0                |
| ON027055                            | 55000 | O LR DONATIONS             | (\$7,284)          | (\$10,000)         | (\$10,000)         | (\$10,000)         | (\$10,000)         | (\$10,000)         |
| ON027055                            | 550MS | O LR MEAL SITE DONATIONS   | (\$167,686)        | (\$150,000)        | (\$150,000)        | (\$150,000)        | (\$150,000)        | (\$150,000)        |
| ON037725                            | 56000 | O SA SNAP REIMB            | (\$284,330)        | (\$304,427)        | (\$304,427)        | (\$304,427)        | (\$323,181)        | (\$323,181)        |
| ON047725                            | 5703D | OFA TITLE III-D            | (\$4,600)          | (\$8,721)          | (\$8,721)          | (\$8,100)          | (\$8,100)          | (\$8,100)          |
| ON047725                            | 570C1 | OFA TITLE III C-1          | (\$166,218)        | (\$166,243)        | (\$166,243)        | (\$191,169)        | (\$170,450)        | (\$170,450)        |
| ON047725                            | 570C2 | OFA TITLE III C-2          | (\$113,956)        | (\$113,977)        | (\$113,977)        | (\$145,046)        | (\$116,054)        | (\$116,054)        |
| ON047725                            | 570US | O FA CONTRACT ADMIN - USDA | (\$36,197)         | (\$110,945)        | (\$110,945)        | (\$108,754)        | (\$77,757)         | (\$77,757)         |
| <b>EMPLOYEE BENEFITS (8)</b>        |       |                            | <b>\$380,482</b>   | <b>\$526,302</b>   | <b>\$526,302</b>   | <b>\$526,302</b>   | <b>\$538,722</b>   | <b>\$538,722</b>   |
| ON067728                            | 81000 | RETIREMENT                 | \$75,457           | \$88,183           | \$88,183           | \$88,183           | \$122,952          | \$122,952          |
| ON067728                            | 83000 | SOCIAL SECURITY            | \$49,288           | \$53,545           | \$53,545           | \$53,545           | \$66,817           | \$66,817           |
| ON067728                            | 84000 | WORKERS' COMP              | \$17,688           | \$19,952           | \$19,952           | \$19,952           | \$23,717           | \$23,717           |
| ON067728                            | 84500 | GROUP LIFE INS             | \$2,227            | \$2,678            | \$2,678            | \$2,678            | \$2,678            | \$2,678            |
| ON067728                            | 86000 | HOSPITAL & MEDICAL INS     | \$213,549          | \$334,932          | \$334,932          | \$334,932          | \$296,248          | \$296,248          |
| ON067728                            | 86500 | DENTAL INS                 | \$16,462           | \$19,942           | \$19,942           | \$19,942           | \$19,375           | \$19,375           |
| ON067728                            | 89000 | VISION INS                 | \$5,812            | \$7,070            | \$7,070            | \$7,070            | \$6,935            | \$6,935            |
| <b>POINT OF ENTRY PROGRAM (OP)</b>  |       |                            | <b>\$150,857</b>   | <b>\$26,760</b>    | <b>\$26,760</b>    | <b>\$57,080</b>    | <b>\$59,519</b>    | <b>\$59,519</b>    |
| <b>POINT OF ENTRY PROGRAM (OP0)</b> |       |                            | <b>\$150,857</b>   | <b>\$26,760</b>    | <b>\$26,760</b>    | <b>\$57,080</b>    | <b>\$59,519</b>    | <b>\$59,519</b>    |
| <b>PERSONNEL (1)</b>                |       |                            | <b>\$203,203</b>   | <b>\$159,185</b>   | <b>\$159,185</b>   | <b>\$189,764</b>   | <b>\$181,880</b>   | <b>\$181,880</b>   |
| OP067721                            | 11000 | O POE DIRECT SVC WORKERS   | \$125,814          | \$115,161          | \$115,161          | \$134,586          | \$128,335          | \$128,335          |
| OP067721                            | 12000 | SUPER/ADMIN                | \$40,542           | \$42,584           | \$42,584           | \$49,129           | \$52,077           | \$52,077           |
| OP067721                            | 14000 | OFA POE CLERICAL           | \$34,918           | \$0                | \$0                | \$0                | \$0                | \$0                |
| OP067721                            | 19501 | O POE LONGEVITY PMTS       | \$1,917            | \$1,440            | \$1,440            | \$6,048            | \$1,468            | \$1,468            |



|                              |       |                           | 2024<br>Actual     | 2025<br>Adopted    | 2025<br>Modified   | 2025<br>Projected  | 2026<br>Tentative  | 2026<br>Adopted    |
|------------------------------|-------|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| OP067721                     | 19550 | OFA HEALTH INS BUYOUT     | \$12               | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>       |       |                           | <b>\$6,321</b>     | <b>\$8,154</b>     | <b>\$8,154</b>     | <b>\$7,895</b>     | <b>\$7,874</b>     | <b>\$7,874</b>     |
| OP067724                     | 41102 | O POE EDUC WORKSHOPS      | \$2,997            | \$4,000            | \$4,000            | \$3,000            | \$3,500            | \$3,500            |
| OP067724                     | 41401 | O POE LIAB & OTHER INSURA | \$1,009            | \$1,117            | \$1,117            | \$1,117            | \$1,617            | \$1,617            |
| OP067724                     | 41901 | O POE CENTRAL PRINTING    | \$0                | \$500              | \$500              | \$250              | \$250              | \$250              |
| OP067724                     | 42000 | O POE OFFICE SUPPLIES     | \$606              | \$500              | \$500              | \$600              | \$600              | \$600              |
| OP067724                     | 42101 | O POE I/D COPYING EQUIP   | \$852              | \$787              | \$787              | \$787              | \$807              | \$807              |
| OP067724                     | 42300 | O POE OTHR COMMUNIC SRV   | \$836              | \$1,000            | \$1,000            | \$1,000            | \$1,000            | \$1,000            |
| OP067724                     | 42402 | O POE I/D POSTAGE         | \$1                | \$50               | \$50               | \$100              | \$100              | \$100              |
| OP067724                     | 44100 | O POE I/D FUEL CHARGES    | \$21               | \$200              | \$200              | \$107              | \$0                | \$0                |
| OP067724                     | 44500 | O POE OTHER TRAVEL REIMB  | \$0                | \$0                | \$0                | \$934              | \$0                | \$0                |
| <b>REVENUE (5)</b>           |       |                           | <b>(\$211,957)</b> | <b>(\$261,485)</b> | <b>(\$261,485)</b> | <b>(\$261,485)</b> | <b>(\$261,485)</b> | <b>(\$261,485)</b> |
| OP047725                     | 57000 | OFA POE FED AID           | (\$211,957)        | (\$261,485)        | (\$261,485)        | (\$261,485)        | (\$261,485)        | (\$261,485)        |
| <b>EMPLOYEE BENEFITS (8)</b> |       |                           | <b>\$153,289</b>   | <b>\$120,906</b>   | <b>\$120,906</b>   | <b>\$120,906</b>   | <b>\$131,250</b>   | <b>\$131,250</b>   |
| OP067728                     | 81000 | RETIREMENT                | \$27,461           | \$21,745           | \$21,745           | \$21,745           | \$27,300           | \$27,300           |
| OP067728                     | 83000 | SOCIAL SECURITY           | \$13,855           | \$10,910           | \$10,910           | \$10,910           | \$12,622           | \$12,622           |
| OP067728                     | 84000 | WORKERS' COMP             | \$5,288            | \$4,185            | \$4,185            | \$4,185            | \$4,692            | \$4,692            |
| OP067728                     | 84500 | GROUP LIFE INS            | \$374              | \$294              | \$294              | \$294              | \$299              | \$299              |
| OP067728                     | 86000 | HOSPITAL & MEDICAL INS    | \$102,708          | \$80,920           | \$80,920           | \$80,920           | \$83,455           | \$83,455           |
| OP067728                     | 86500 | DENTAL INS                | \$2,761            | \$2,185            | \$2,185            | \$2,185            | \$2,247            | \$2,247            |
| OP067728                     | 89000 | VISION INS                | \$845              | \$667              | \$667              | \$667              | \$635              | \$635              |



## Payroll Detail

|                             | Positions | Full Time Equivalent (FTE) | Adopted 2026       |
|-----------------------------|-----------|----------------------------|--------------------|
| <b>OFFICE FOR THE AGING</b> | <b>45</b> | <b>38.64</b>               | <b>\$1,843,313</b> |
| <b>OA067721</b>             | <b>14</b> | <b>13.1</b>                | <b>\$749,012</b>   |
| DIR OFFICE FOR AGING        | 1         | 0.9                        | \$90,838           |
| SR. PROGRAM COORD           | 1         | 0.4                        | \$27,989           |
| OFA PRGM COORDINATOR        | 5         | 4.8                        | \$293,766          |
| SR ADVOCATE WKR ELDE        | 2         | 2                          | \$110,484          |
| SECRETARY I                 | 1         | 1                          | \$49,375           |
| SR ACCT CLERK               | 1         | 1                          | \$49,375           |
| ACCOUNT CLERK               | 1         | 1                          | \$42,849           |
| KEYBOARD SPEC               | 2         | 2                          | \$84,336           |
| <b>ON067721</b>             | <b>26</b> | <b>22.64</b>               | <b>\$913,889</b>   |
| MEALS PROGRAM MGR           | 1         | 1                          | \$68,538           |
| FISCAL OFFICER              | 1         | 1                          | \$53,193           |
| NUTRITION SVCS ASSIS        | 6         | 5.16                       | \$210,700          |
| NUTRITION SVCS AIDE         | 18        | 15.48                      | \$581,458          |
| <b>OP067721</b>             | <b>5</b>  | <b>2.9</b>                 | <b>\$180,412</b>   |
| DIR OFFICE FOR AGING        | 1         | 0.1                        | \$10,093           |
| SR. PROGRAM COORD           | 1         | 0.6                        | \$41,984           |
| OFA PRGM COORDINATOR        | 1         | 0.2                        | \$13,165           |
| SR ADVOCATE WKR ELDE        | 2         | 2                          | \$115,170          |

## Departmental Structure



# Planning



Jason Pfothenhauer  
Director

## Mission Statement



The mission of the St. Lawrence County Planning Office is to encourage the appropriate use of the County's natural, human, and fiscal resources; to plan for constructive change in St. Lawrence County; to encourage and deliver community development initiatives; to improve governmental service provision; and to be an objective and accurate source of information and technical assistance.

### Programs

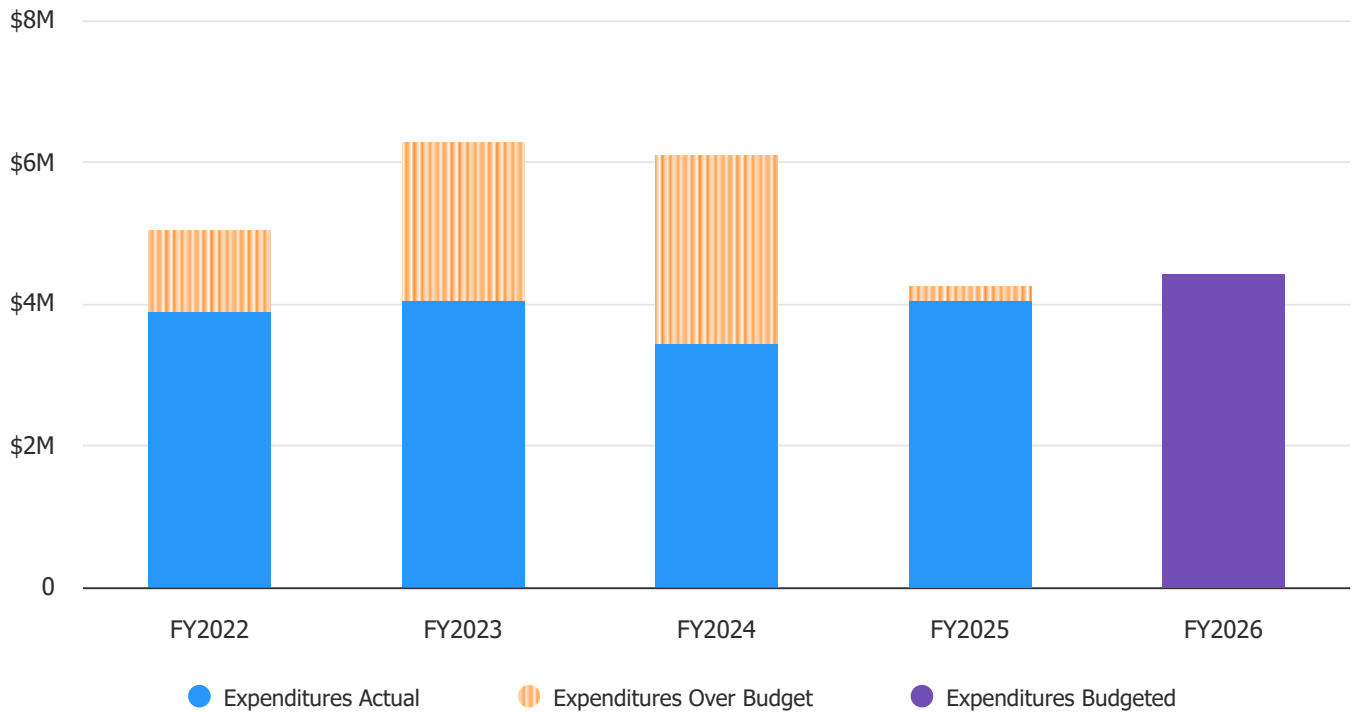
- Planning Programs (N1)
- Bus Operations (N2)

### Program Mandates

- None

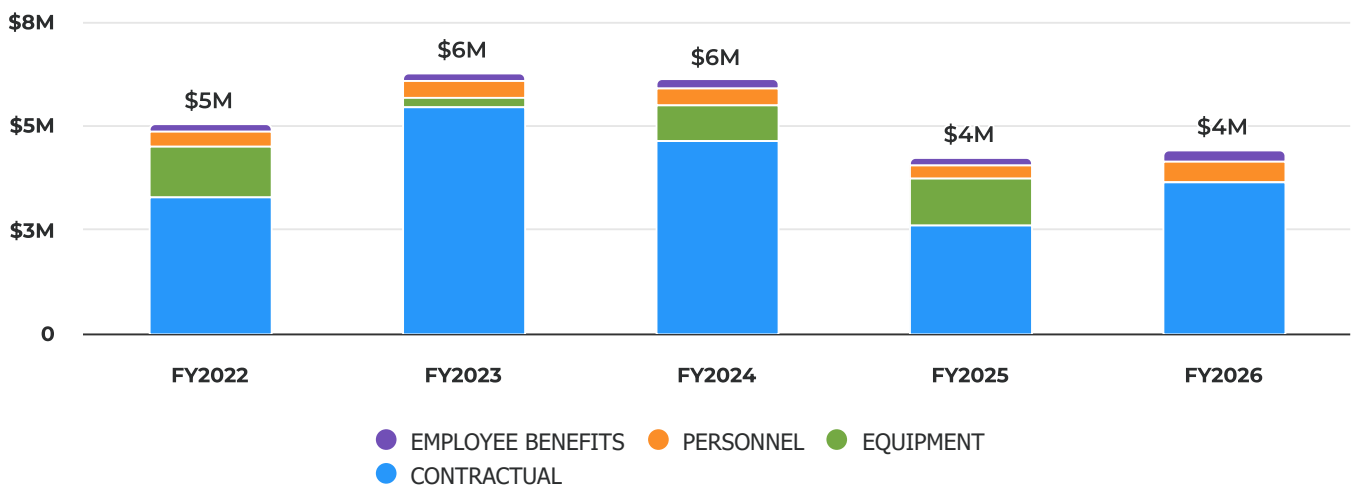
# Appropriation Summary

## Historical Appropriations Across Department

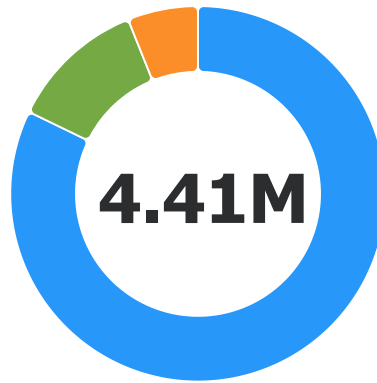


## Appropriations by Category

### Historical Appropriations by Category



### FY26 Appropriations by Category



|                     |                    |        |
|---------------------|--------------------|--------|
| ● CONTRACTUAL       | <b>\$3,625,891</b> | 82.19% |
| ● PERSONNEL         | <b>\$518,007</b>   | 11.74% |
| ● EMPLOYEE BENEFITS | <b>\$267,737</b>   | 6.07%  |

### Appropriations by Category

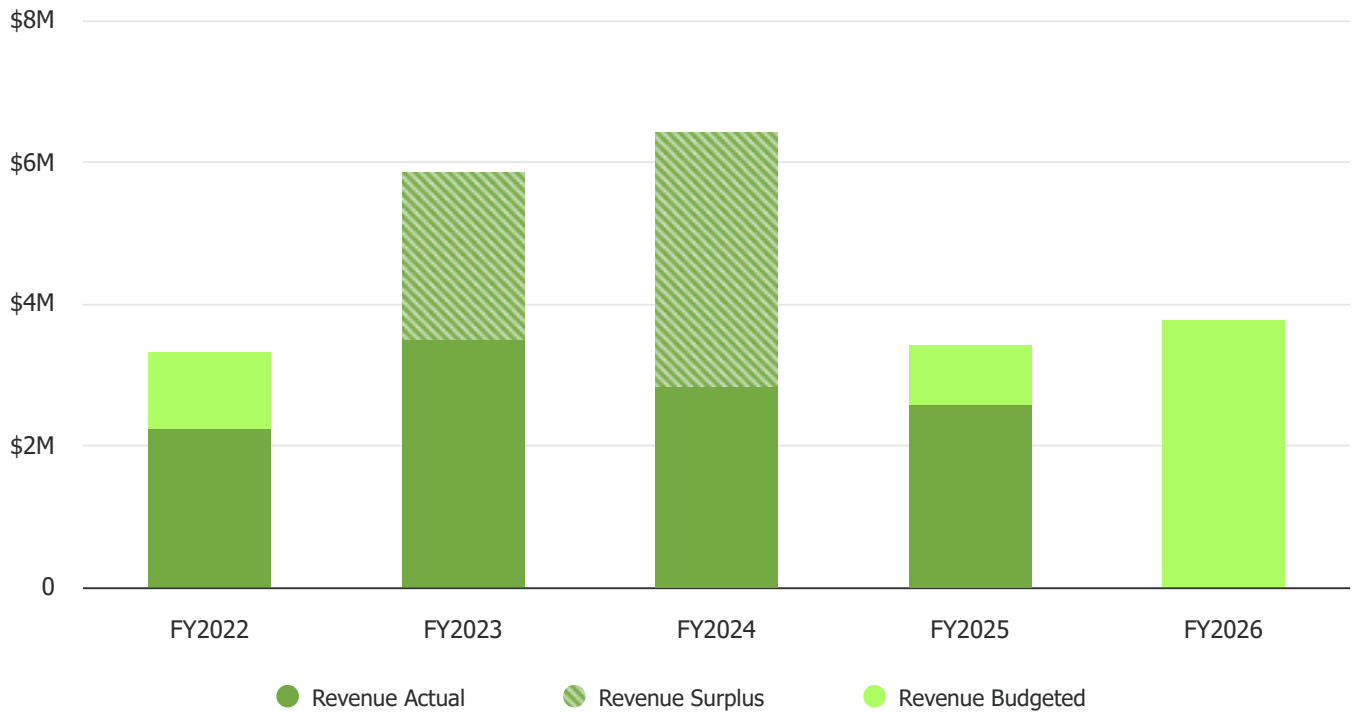
| Category                  | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|-----------------------|-----------------------|--------------------------------------------------------------|
| PERSONNEL                 | \$462,791.00          | \$518,007.00          | 11.93%                                                       |
| CONTRACTUAL               | \$3,350,618.00        | \$3,625,890.90        | 8.22%                                                        |
| EMPLOYEE BENEFITS         | \$230,556.00          | \$267,737.00          | 16.13%                                                       |
| <b>Total Expenditures</b> | <b>\$4,043,965.00</b> | <b>\$4,411,634.90</b> | <b>9.09%</b>                                                 |





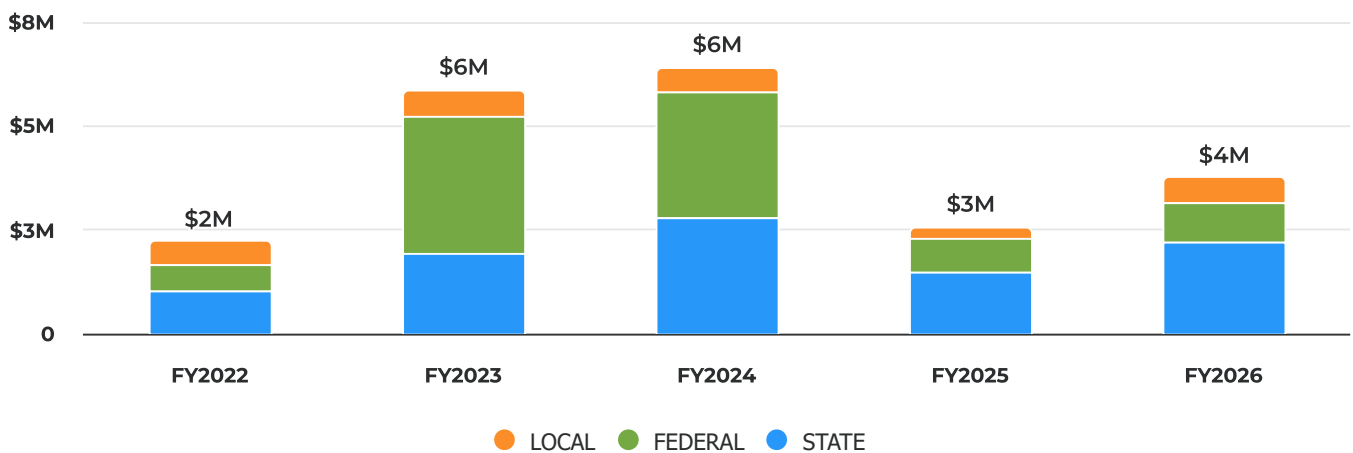
## Revenue Summary

### Historical Revenues Across Department

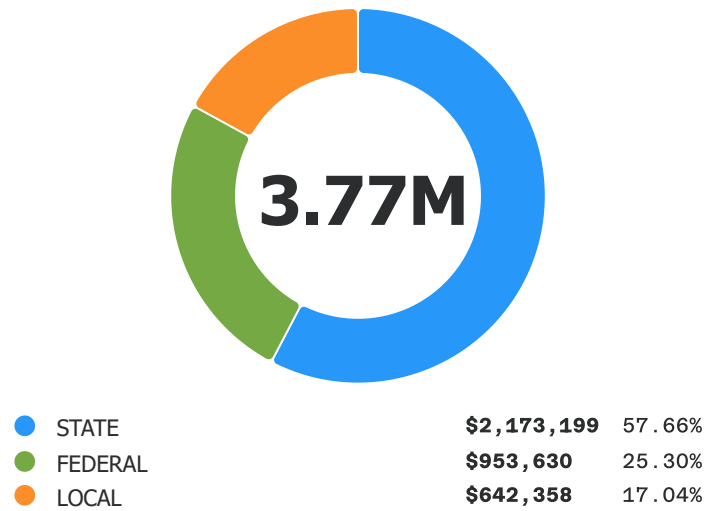


## Revenues by Revenue Source

### Historical Revenues by Revenue Source



## FY26 Revenues by Revenue Source



## Revenues by Revenue Source

| Category              | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|-----------------------|-----------------------|-----------------------|--------------------------------------------------------------|
| LOCAL                 | \$545,750.00          | \$642,358.00          | 17.70%                                                       |
| STATE                 | \$2,049,069.00        | \$2,173,199.00        | 6.06%                                                        |
| FEDERAL               | \$817,370.00          | \$953,630.00          | 16.67%                                                       |
| <b>Total Revenues</b> | <b>\$3,412,189.00</b> | <b>\$3,769,187.00</b> | <b>10.46%</b>                                                |

# Budget Detail

|                              |            |                                | 2024<br>Actual     | 2025<br>Adopted   | 2025<br>Modified     | 2025<br>Projected    | 2026<br>Tentative  | 2026<br>Adopted    |
|------------------------------|------------|--------------------------------|--------------------|-------------------|----------------------|----------------------|--------------------|--------------------|
| <b>PLANNING (250)</b>        |            |                                | <b>(\$293,958)</b> | <b>\$631,776</b>  | <b>\$631,776</b>     | <b>\$655,691</b>     | <b>\$642,448</b>   | <b>\$642,448</b>   |
| <b>PLANNING OFFICE (N1)</b>  |            |                                | <b>\$614,267</b>   | <b>\$631,776</b>  | <b>\$631,776</b>     | <b>\$655,690</b>     | <b>\$642,448</b>   | <b>\$642,448</b>   |
| <b>PLANNING OFFICE (N10)</b> |            |                                | <b>\$614,267</b>   | <b>\$631,776</b>  | <b>\$631,776</b>     | <b>\$655,690</b>     | <b>\$642,448</b>   | <b>\$642,448</b>   |
| <b>PERSONNEL (1)</b>         |            |                                | <b>\$428,099</b>   | <b>\$462,791</b>  | <b>\$462,791</b>     | <b>\$502,605</b>     | <b>\$518,007</b>   | <b>\$518,007</b>   |
| N1080201                     | 12000      | N ADM SUPER/ADMIN              | \$101,881          | \$101,172         | \$101,172            | \$106,447            | \$111,263          | \$111,263          |
| N1080201                     | 13000      | N ADM TECHNICAL                | \$252,704          | \$298,345         | \$298,345            | \$310,754            | \$332,417          | \$332,417          |
| N1080201                     | 14000      | N ADM CLERICAL                 | \$57,684           | \$57,274          | \$57,274             | \$60,380             | \$63,211           | \$63,211           |
| N1080201                     | 19501      | N ADM LONGEVITY PMTS           | \$6,047            | \$6,000           | \$6,000              | \$14,024             | \$11,116           | \$11,116           |
| N1080201                     | 19510      | N ADM VACATION BUY BACK        | \$7,782            | \$0               | \$0                  | \$10,000             | \$0                | \$0                |
| N1080201                     | 19550      | PLANNING HEALTH INS BUYOUT     | \$2,000            | \$0               | \$0                  | \$1,000              | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>       |            |                                | <b>\$308,984</b>   | <b>\$33,629</b>   | <b>\$1,466,474</b>   | <b>\$1,462,674</b>   | <b>\$37,237</b>    | <b>\$37,237</b>    |
| N1080204                     | 41102      | N ADM EDUC WORKSHOPS           | \$1,761            | \$5,500           | \$5,500              | \$5,000              | \$5,500            | \$5,500            |
| N1080204                     | 41401      | N ADM LIAB & OTHER INS         | \$3,362            | \$4,913           | \$4,913              | \$4,913              | \$6,173            | \$6,173            |
| N1080204                     | 41901      | N ADM I/D CENTRAL PRINTING     | \$127              | \$150             | \$150                | \$150                | \$150              | \$150              |
| N1080204                     | 42000      | N ADM OFFICE SUPPLIES          | \$969              | \$2,500           | \$2,500              | \$1,500              | \$2,500            | \$2,500            |
| N1080204                     | 42004      | N COMPUTER SOFTWARE            | \$5,971            | \$12,000          | \$12,000             | \$12,000             | \$15,000           | \$15,000           |
| N1080204                     | 42101      | N ADM I/D COPYING EQUIP        | \$136              | \$450             | \$450                | \$300                | \$140              | \$140              |
| N1080204                     | 42303      | N ADM I/D PHONE CHGS           | \$716              | \$716             | \$716                | \$716                | \$874              | \$874              |
| N1080204                     | 42402      | N ADM I/D POSTAGE              | \$94               | \$150             | \$150                | \$100                | \$100              | \$100              |
| N1080204                     | 42600      | N ADM BOOKS & PERIODICALS      | \$248              | \$350             | \$350                | \$350                | \$350              | \$350              |
| N1080204                     | 42700      | N ADM MEMBERSHIPS & DUES       | \$425              | \$600             | \$600                | \$600                | \$650              | \$650              |
| N1080204                     | 43005      | N ADM ADVERTISING FEES         | \$418              | \$750             | \$750                | \$500                | \$600              | \$600              |
| N1080204                     | 44000      | N ADM I/D AUTO EXPENSES        | \$132              | \$150             | \$150                | \$400                | \$400              | \$400              |
| N1080204                     | 44100      | N ADM I/D FUEL CHARGES         | \$425              | \$400             | \$400                | \$300                | \$300              | \$300              |
| N1080204                     | 44500      | N ADM OTHER TRAVEL REIMB       | \$528              | \$5,000           | \$5,000              | \$3,000              | \$4,500            | \$4,500            |
| N1080204                     | 460GP NH55 | N CDBG CHRP 5 PMTS             | \$194,715          | \$0               | \$420,285            | \$420,285            | \$0                | \$0                |
| N1087904                     | 41901 EFC  | N EFC GEN I/D CENTRAL PRINTING | \$0                | \$0               | \$0                  | \$200                | \$0                | \$0                |
| N1087904                     | 42402 EFC  | N EFC GEN NAT RES I/D POSTAGE  | \$0                | \$0               | \$0                  | \$749                | \$0                | \$0                |
| N1087904                     | 43007 EFC  | N GEN NAT RESOURCES CONT       | \$9,350            | \$0               | \$43,350             | \$42,401             | \$0                | \$0                |
| N1087904                     | 460GP EFC  | N EFC GEN NAT RESOURCES CONT   | \$89,607           | \$0               | \$969,209            | \$969,209            | \$0                | \$0                |
| <b>REVENUE (5)</b>           |            |                                | <b>(\$322,877)</b> | <b>(\$95,200)</b> | <b>(\$1,528,045)</b> | <b>(\$1,540,145)</b> | <b>(\$180,533)</b> | <b>(\$180,533)</b> |
| N1012895                     | 55000 EFC  | N OTHER GEN DEPT INCOME        | (\$9,350)          | \$0               | (\$43,350)           | (\$43,350)           | \$0                | \$0                |
| N1021155                     | 55000      | N PLANNING BOARD MISC FEES     | (\$178)            | (\$200)           | (\$200)              | (\$200)              | (\$200)            | (\$200)            |
| N1023725                     | 55000      | N PLANNING SVCS OTHER G        | (\$29,027)         | (\$95,000)        | (\$95,000)           | (\$107,100)          | (\$180,333)        | (\$180,333)        |
| N1039895                     | 56000 EFC  | N EFC SA OTHER HOME & COMM     | (\$89,607)         | \$0               | (\$969,209)          | (\$969,209)          | \$0                | \$0                |
| N1049105                     | 57000 NH55 | N FA CDBG                      | (\$194,715)        | \$0               | (\$420,285)          | (\$420,285)          | \$0                | \$0                |
| <b>EMPLOYEE BENEFITS (8)</b> |            |                                | <b>\$200,061</b>   | <b>\$230,556</b>  | <b>\$230,556</b>     | <b>\$230,556</b>     | <b>\$267,737</b>   | <b>\$267,737</b>   |
| N1080208                     | 81000      | RETIREMENT                     | \$56,665           | \$63,217          | \$63,217             | \$63,217             | \$77,753           | \$77,753           |
| N1080208                     | 83000      | SOCIAL SECURITY                | \$31,140           | \$33,605          | \$33,605             | \$33,605             | \$37,588           | \$37,588           |
| N1080208                     | 84000      | WORKERS' COMPENSATION          | \$11,167           | \$12,173          | \$12,173             | \$12,173             | \$13,364           | \$13,364           |
| N1080208                     | 84500      | GROUP LIFE INSNCE              | \$619              | \$721             | \$721                | \$721                | \$721              | \$721              |
| N1080208                     | 86000      | HOSPITAL & MEDICAL INS         | \$94,375           | \$113,659         | \$113,659            | \$113,659            | \$131,134          | \$131,134          |
| N1080208                     | 86500      | DENTAL INSNCE                  | \$4,578            | \$5,369           | \$5,369              | \$5,369              | \$5,425            | \$5,425            |
| N1080208                     | 89000      | VISION INSNCE                  | \$1,517            | \$1,812           | \$1,812              | \$1,812              | \$1,752            | \$1,752            |



|                                       |       |      |                               | 2024<br>Actual       | 2025<br>Adopted      | 2025<br>Modified     | 2025<br>Projected    | 2026<br>Tentative    | 2026<br>Adopted      |
|---------------------------------------|-------|------|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>AMERICAN RESC PLAN (ARP) (N19)</b> |       |      |                               | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           |
| <b>CONTRACTUAL (4)</b>                |       |      |                               | <b>\$1,043,982</b>   | <b>\$0</b>           | <b>\$666,044</b>     | <b>\$666,044</b>     | <b>\$0</b>           | <b>\$0</b>           |
| N1981304                              | 43007 | ARP5 | N ARP 5.1 WASTEWATER TRMT     | \$736,232            | \$0                  | \$69,083             | \$69,083             | \$0                  | \$0                  |
| N1983404                              | 43007 | ARP5 | N ARP 5.11 WATER T & D        | \$184,087            | \$0                  | \$255,412            | \$255,412            | \$0                  | \$0                  |
| N1983504                              | 43007 | ARP5 | N ARP 5.13 WATER SOURCE       | \$101,600            | \$0                  | \$341,549            | \$341,549            | \$0                  | \$0                  |
| N1983894                              | 43007 | ARP5 | N ARP 5.15 OTHER WATER        | \$22,064             | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| <b>REVENUE (5)</b>                    |       |      |                               | <b>(\$1,043,982)</b> | <b>\$0</b>           | <b>(\$666,044)</b>   | <b>(\$666,044)</b>   | <b>\$0</b>           | <b>\$0</b>           |
| N1940895                              | 57002 | ARP5 | N ARP 5.1 WASTEWATER TRMT     | (\$736,232)          | \$0                  | (\$69,083)           | (\$69,083)           | \$0                  | \$0                  |
| N1940895                              | 57004 | ARP5 | N ARP 5.11 WATER T & D        | (\$184,087)          | \$0                  | (\$255,412)          | (\$255,412)          | \$0                  | \$0                  |
| N1940895                              | 57005 | ARP5 | N ARP 5.13 WATER SOURCE       | (\$101,600)          | \$0                  | (\$341,549)          | (\$341,549)          | \$0                  | \$0                  |
| N1940895                              | 57006 | ARP5 | N ARP 5.15 OTHER WATER        | (\$22,064)           | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| <b>BUS OPERATIONS (N2)</b>            |       |      |                               | <b>(\$908,225)</b>   | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           |
| <b>BUS OPERATIONS (N2B)</b>           |       |      |                               | <b>(\$908,225)</b>   | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           |
| <b>EQUIPMENT (2)</b>                  |       |      |                               | <b>\$838,177</b>     | <b>\$0</b>           | <b>\$1,573,191</b>   | <b>\$1,446,876</b>   | <b>\$0</b>           | <b>\$0</b>           |
| N2B56302                              | 23000 | CP   | N AUTOMOTIVE EQUIP            | \$818,069            | \$0                  | \$1,241,745          | \$1,185,430          | \$0                  | \$0                  |
| N2B56302                              | 25000 | CP   | N TECHNICAL EQUIP             | \$20,107             | \$0                  | \$331,446            | \$261,446            | \$0                  | \$0                  |
| <b>CONTRACTUAL (4)</b>                |       |      |                               | <b>\$3,285,689</b>   | <b>\$3,316,989</b>   | <b>\$3,405,754</b>   | <b>\$3,466,054</b>   | <b>\$3,588,654</b>   | <b>\$3,588,654</b>   |
| N2B56304                              | 41102 | TR   | N BUS EDUC WORKSHOPS          | \$675                | \$2,000              | \$2,000              | \$1,000              | \$1,000              | \$1,000              |
| N2B56304                              | 43007 | OP   | N BUS OTHER FEES & SVCS       | \$2,834,447          | \$2,791,439          | \$2,880,204          | \$2,949,447          | \$2,965,996          | \$2,965,996          |
| N2B56304                              | 430AR | AD   | N NYSARC ADVERTISING SHARE    | \$128,045            | \$144,000            | \$144,000            | \$122,250            | \$144,000            | \$144,000            |
| N2B56304                              | 430CC | CC   | N BUS COLL CONN PASS THROUGH  | \$320,170            | \$306,550            | \$306,550            | \$306,550            | \$317,825            | \$317,825            |
| N2B56304                              | 44500 | TR   | N BUS OTHER TRAV REIMB        | \$2,352              | \$3,000              | \$3,000              | \$2,500              | \$2,500              | \$2,500              |
| N2B56304                              | 465AD | OP   | N ADMIN COSTS TO PLANNIG      | \$0                  | \$70,000             | \$70,000             | \$84,307             | \$157,333            | \$157,333            |
| <b>REVENUE (5)</b>                    |       |      |                               | <b>(\$5,032,091)</b> | <b>(\$3,316,989)</b> | <b>(\$4,978,945)</b> | <b>(\$4,912,930)</b> | <b>(\$3,588,654)</b> | <b>(\$3,588,654)</b> |
| N2B17895                              | 55000 | AD   | N OTHER TRANS DPT INC/BUS ADV | (\$144,000)          | (\$144,000)          | (\$157,760)          | (\$136,010)          | (\$144,000)          | (\$144,000)          |
| N2B17895                              | 55001 | CC   | N OTHER TRANS DPT INC/CC      | (\$320,170)          | (\$306,550)          | (\$306,550)          | (\$306,550)          | (\$317,825)          | (\$317,825)          |
| N2B26805                              | 55000 | CP   | N BUS INSUR RECOVERIES        | (\$71,676)           | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| N2B27015                              | 55000 |      | N PRIOR YEAR REFUND           | (\$4,727)            | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| N2B35945                              | 56002 | CP   | N SA CAPITAL FUNDS FOR BUS    | (\$838,177)          | \$0                  | (\$762,305)          | (\$635,990)          | \$0                  | \$0                  |
| N2B35945                              | 56003 | OP   | N SA OPERATING AID            | (\$1,838,366)        | (\$2,049,069)        | (\$2,049,069)        | (\$2,132,619)        | (\$2,173,199)        | (\$2,173,199)        |
| N2B45895                              | 57002 | CP   | N FA CAPITAL FUNDS FOR BUS    | \$0                  | \$0                  | (\$797,126)          | (\$797,126)          | \$0                  | \$0                  |
| N2B45895                              | 57003 | OP   | N FA BUS OPER OGDS/POTSD      | (\$1,816,379)        | (\$812,370)          | (\$901,135)          | (\$901,135)          | (\$950,130)          | (\$950,130)          |
| N2B45895                              | 57004 | TR   | N FA TRAINING                 | \$1,404              | (\$5,000)            | (\$5,000)            | (\$3,500)            | (\$3,500)            | (\$3,500)            |



## Payroll Detail

|                             | Positions | Full Time Equivalent (FTE) | Adopted 2026     |
|-----------------------------|-----------|----------------------------|------------------|
| <b>PLANNING</b>             | <b>7</b>  | <b>7.5</b>                 | <b>\$506,891</b> |
| <b>N1080201</b>             | <b>7</b>  | <b>7.5</b>                 | <b>\$506,891</b> |
| DIRECTOR OF PLANNING        | 1         | 1                          | \$111,263        |
| DEPUTY DIRECTOR OF PLANNING | 1         | 0.5                        | \$0              |
| PLANNER III                 | 1         | 1                          | \$86,014         |
| GRANTS MANAGER              | 1         | 1                          | \$71,402         |
| PLANNER II                  | 1         | 1                          | \$64,517         |
| OFFICE MANAGER              | 1         | 1                          | \$63,211         |
| PLANNER I                   | 1         | 1                          | \$55,242         |
| FISCAL OFFICER              | 1         | 1                          | \$55,242         |

## Departmental Structure



# Probation



Timothy LePage  
Director

## Mission Statement



To Enhance The Safety And Well-Being Of Our Communities

- We believe that Probation is a meaningful part of the Criminal Justice System. Probation should continue as the primary sentencing option for offenders who do not pose undue risk to their communities.
- We believe that effective supervision involves the management of offenders in accordance with objectively determined risk and individually determined offender needs. By constructively intervening with offenders in this manner, the offender is held accountable, and we have the best possibility of reducing the likelihood that future serious criminal activities will occur.
- We believe in providing professional counseling services through Family Services Intake to ensure that all residents of the county have a viable alternative to resolving family problems.
- We believe in providing the Courts with accurate, reliable, and pertinent information that should serve as the foundation for appropriate decision-making.
- We believe in the development, implementation, and evaluation of a continuum of community sanctions that are proportional to the offense and are sufficient to address the varying requirements for offender control and accountability.
- We believe in facilitating victim involvement through victim impact statements and victim access to Probation.

## Programs

- Adult Intensive Supervision (Q1)
- Alternatives to Incarceration – Pre-trial (Q1\* ATI)
- Community Services (Q1)
- Crime Victims (Q1)
- Juvenile Supervision (Q1)
- Probation Eligible Diversion – Interim Supervision (Q1)
- Sex Offender Management (Q1\* SOM)
- DWI and Ignition Interlock Management (Q1\* IID)
- Raise The Age (Q1)
- Special Traffic Programs (Q7)

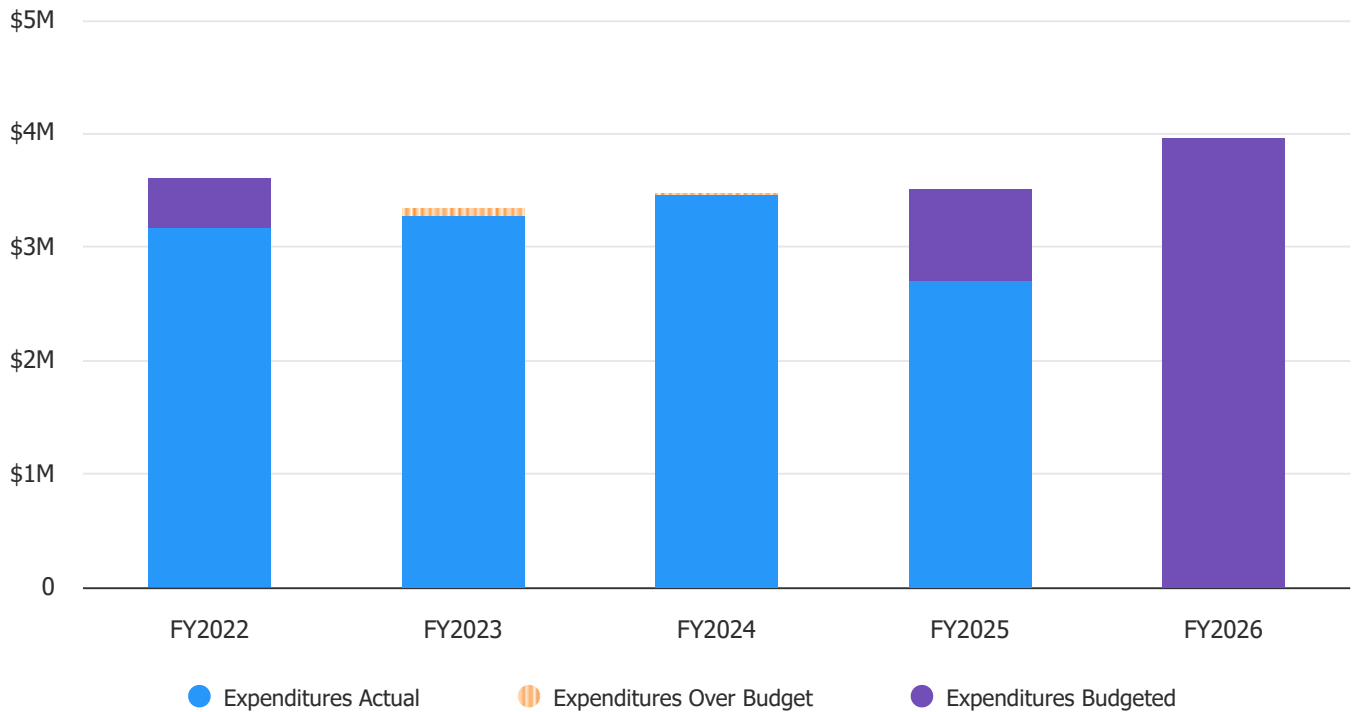
## Program Mandates

- Administration per NYS Executive Law, Article 12 § 243
- Alternative to Incarceration per Executive Law, 13a § 261
- Juvenile Supervision per Executive Law, Article 19G § 529-b
- Pre-sentence Investigations per Criminal Procedure Law, Article 390 § 390.30
- Probation Supervision per Criminal Procedure Law, Article 410 § 410.50
- Restitution per Criminal Procedure Law, Article 420 § 420.10
- RTA per Criminal Procedure Law
- Criminal Justice Reform (Cashless Bail) per Criminal Procedure Law
- STOP DWI per Vehicle & Traffic Law, Article 31 § 1197
- Handicapped Parking Program per Vehicle & Traffic Law, Article 32 § 1203-g



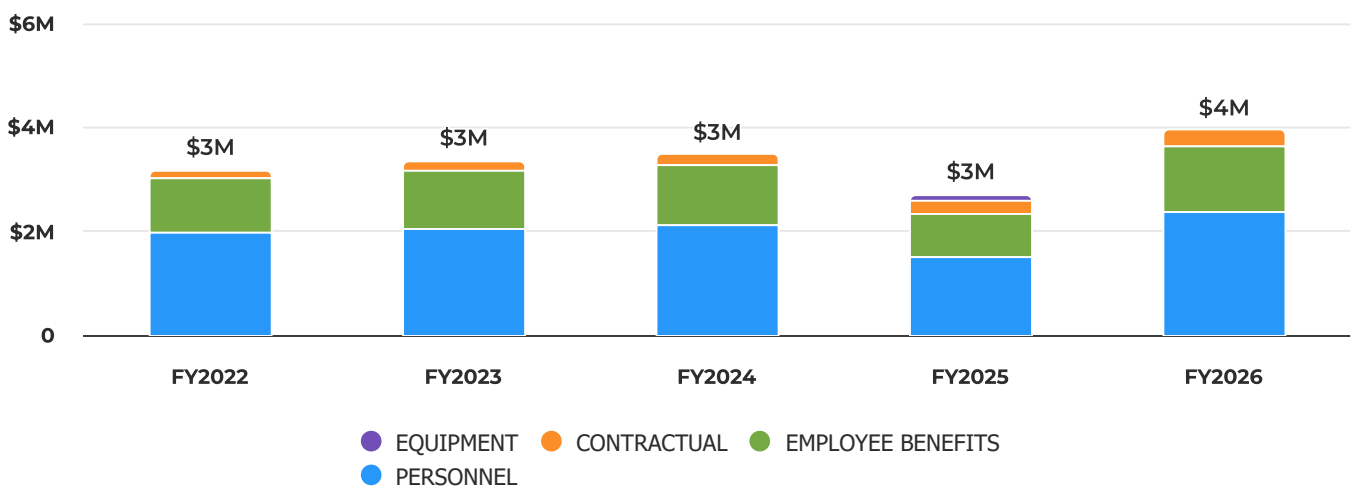
# Appropriation Summary

## Historical Appropriations Across Department



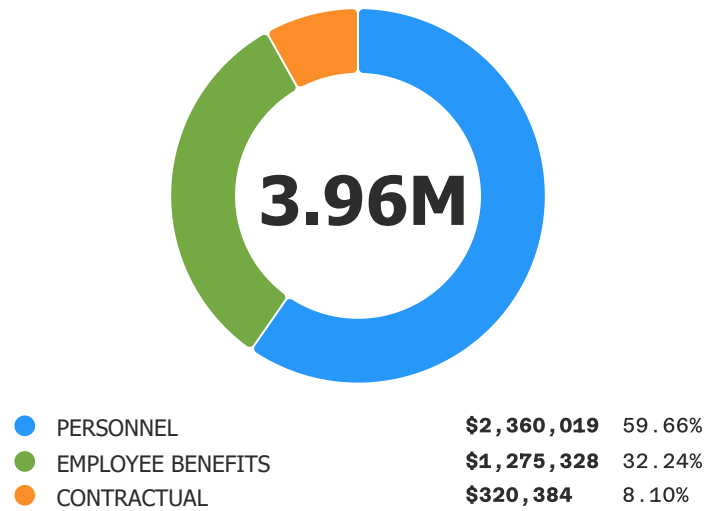
# Appropriations by Category

## Historical Appropriations by Category





### FY26 Appropriations by Category



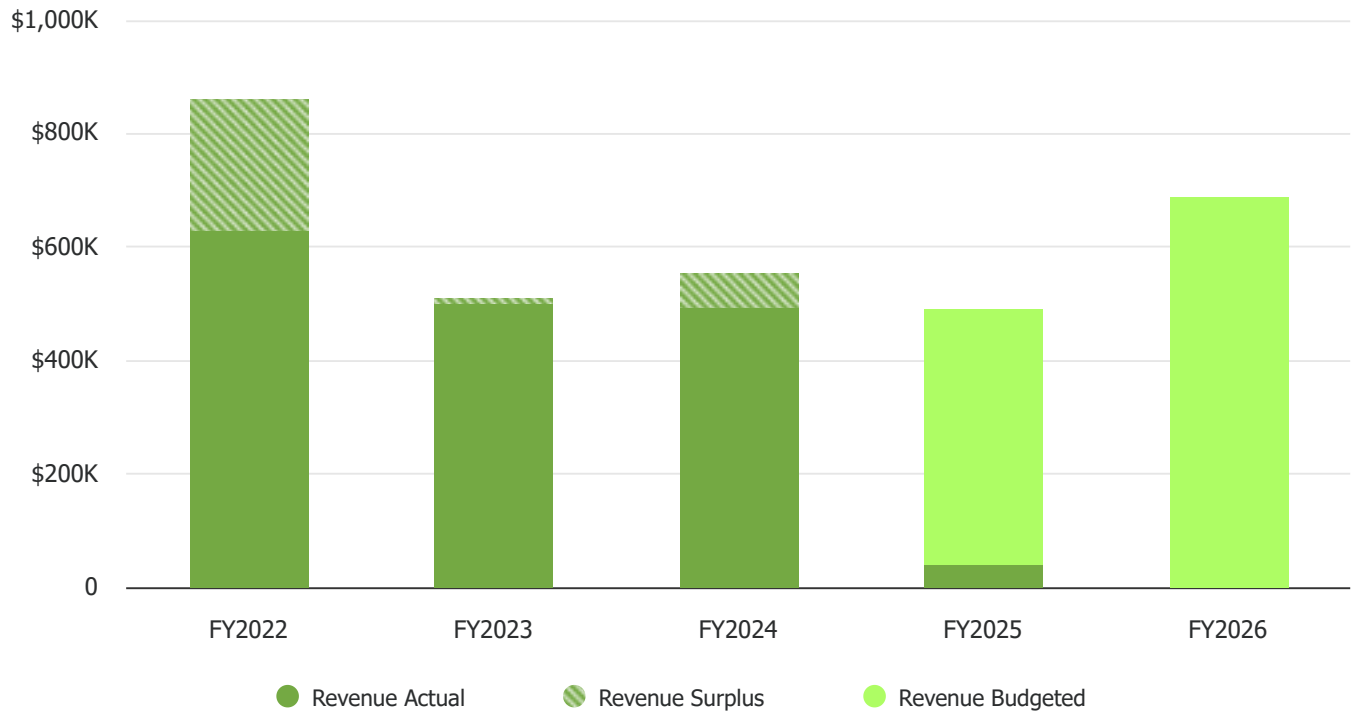
### Appropriations by Category

| Category                  | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|-----------------------|-----------------------|--------------------------------------------------------------|
| PERSONNEL                 | \$2,127,080.00        | \$2,360,019.00        | 10.95%                                                       |
| CONTRACTUAL               | \$211,901.00          | \$320,384.04          | 51.20%                                                       |
| EMPLOYEE BENEFITS         | \$1,177,926.00        | \$1,275,328.00        | 8.27%                                                        |
| <b>Total Expenditures</b> | <b>\$3,516,907.00</b> | <b>\$3,955,731.04</b> | <b>12.48%</b>                                                |



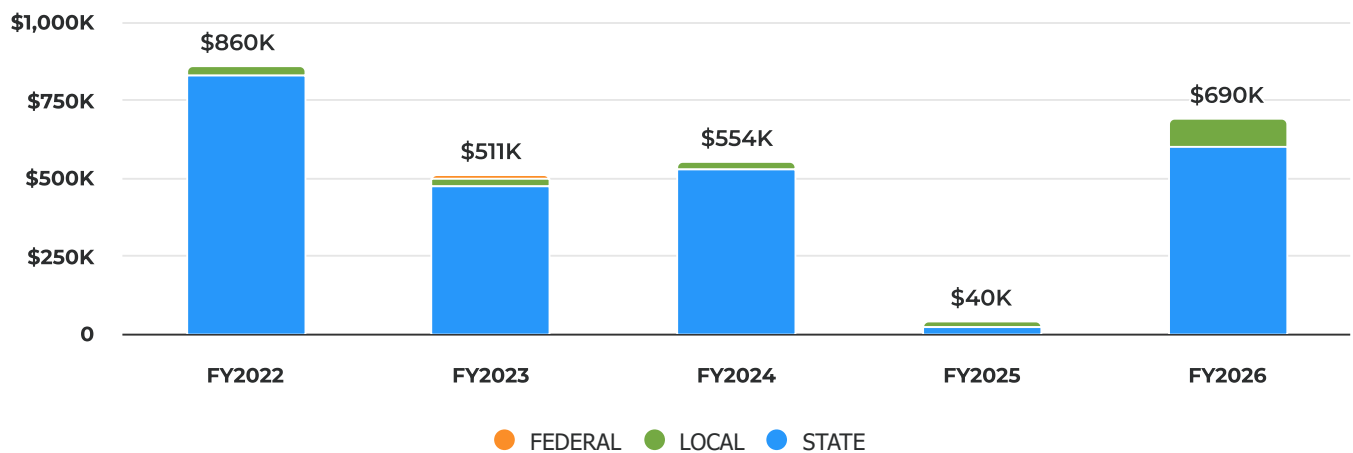
## Revenue Summary

### Historical Revenues Across Department

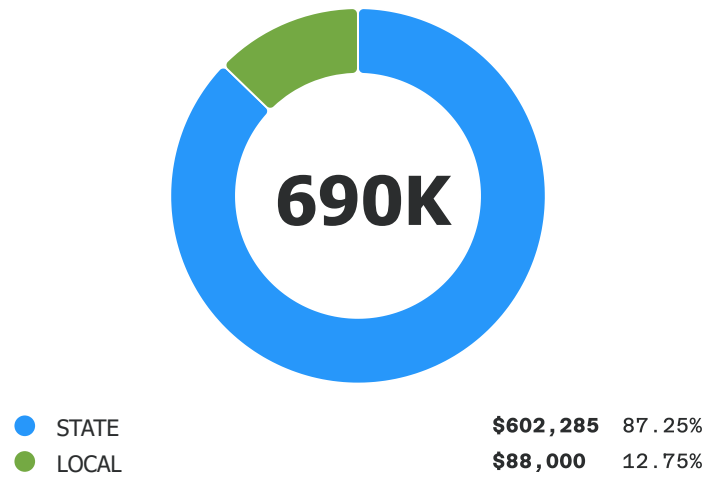


## Revenues by Revenue Source

### Historical Revenues by Revenue Source



### FY26 Revenues by Revenue Source



### Revenues by Revenue Source

| Category              | 2025 Adopted Budget | 2026 Adopted Budget | 2025 Adopted Budget vs. 2026 Adopted Budget (% Change) |
|-----------------------|---------------------|---------------------|--------------------------------------------------------|
| LOCAL                 | \$27,750.00         | \$88,000.00         | 217.12%                                                |
| STATE                 | \$462,782.00        | \$602,285.00        | 30.14%                                                 |
| <b>Total Revenues</b> | <b>\$490,532.00</b> | <b>\$690,285.00</b> | <b>40.72%</b>                                          |

# Budget Detail

|                        |       |     |                            | 2024 Actual        | 2025 Adopted       | 2025 Modified      | 2025 Projected     | 2026 Tentative     | 2026 Adopted       |
|------------------------|-------|-----|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>PROBATION</b>       |       |     |                            | <b>\$2,918,495</b> | <b>\$3,026,375</b> | <b>\$3,084,540</b> | <b>\$3,442,211</b> | <b>\$3,265,446</b> | <b>\$3,265,446</b> |
| <b>PROBATION (Q1)</b>  |       |     |                            | <b>\$2,918,495</b> | <b>\$3,026,375</b> | <b>\$3,004,885</b> | <b>\$3,433,457</b> | <b>\$3,310,962</b> | <b>\$3,310,962</b> |
| <b>PROBATION (Q10)</b> |       |     |                            | <b>\$2,830,243</b> | <b>\$2,926,374</b> | <b>\$2,907,880</b> | <b>\$3,331,641</b> | <b>\$3,201,810</b> | <b>\$3,201,810</b> |
| <b>PERSONNEL (1)</b>   |       |     |                            | <b>\$2,129,803</b> | <b>\$2,127,080</b> | <b>\$2,127,080</b> | <b>\$2,240,911</b> | <b>\$2,299,257</b> | <b>\$2,299,257</b> |
| Q1031401               | 11000 |     | Q DIRECT SVC WORKERS       | \$ 1,460,849       | \$1,454,997        | \$1,454,997        | \$1,503,297        | \$1,594,890        | \$1,594,890        |
| Q1031401               | 12000 |     | Q SUPER/ADMIN              | \$ 352,263         | \$349,834          | \$349,834          | \$368,799          | \$386,127          | \$386,127          |
| Q1031401               | 12000 | ATI | SUPER/ADMIN                | \$ 79,949          | \$79,408           | \$79,408           | \$83,783           | \$87,781           | \$87,781           |
| Q1031401               | 13000 |     | Q TECHNICAL                | \$ 12,973          | \$0                | \$0                | \$0                | \$0                | \$0                |
| Q1031401               | 14000 |     | Q CLERICAL                 | \$ 157,252         | \$208,387          | \$208,387          | \$168,787          | \$185,627          | \$185,627          |
| Q1031401               | 19501 |     | Q LONGEVITY PAYMENTS       | \$ 34,140          | \$33,254           | \$33,254           | \$86,051           | \$43,632           | \$43,632           |
| Q1031401               | 19501 | ATI | Q LONGEVITY PAYMENTS       | \$ 1,209           | \$1,200            | \$1,200            | \$1,205            | \$1,200            | \$1,200            |
| Q1031401               | 19502 |     | Q VACATION PAYOUT          | \$ 4,120           | \$0                | \$0                | \$484              | \$0                | \$0                |
| Q1031401               | 19504 |     | Q HOLIDAY PAY              | \$ 0               | \$0                | \$0                | \$982              | \$0                | \$0                |
| Q1031401               | 19510 |     | Q VACATION BUY BACK        | \$ 23,047          | \$0                | \$0                | \$23,400           | \$0                | \$0                |
| Q1031401               | 19550 |     | HEALTH INSUR BUYOUT        | \$ 4,000           | \$0                | \$0                | \$4,123            | \$0                | \$0                |
| <b>EQUIP (2)</b>       |       |     |                            | <b>\$0</b>         | <b>\$0</b>         | <b>\$148,728</b>   | <b>\$148,728</b>   | <b>\$0</b>         | <b>\$0</b>         |
| Q1031402               | 25000 |     | Q TECHNICAL EQUIP          | \$ 0               | \$0                | \$148,728          | \$148,728          | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b> |       |     |                            | <b>\$102,172</b>   | <b>\$111,900</b>   | <b>\$268,947</b>   | <b>\$256,084</b>   | <b>\$156,513</b>   | <b>\$156,513</b>   |
| Q1031404               | 41102 |     | Q EDUC WORKSHOPS           | \$ 10,027          | \$12,000           | \$12,000           | \$5,000            | \$17,000           | \$17,000           |
| Q1031404               | 41401 |     | Q LIAB & OTHER INS         | \$ 9,805           | \$14,294           | \$14,294           | \$14,294           | \$17,942           | \$17,942           |
| Q1031404               | 41401 | ATI | Q ATI LIAB & OTHER INS     | \$ 282             | \$461              | \$461              | \$461              | \$579              | \$579              |
| Q1031404               | 414CI |     | Q COMMUNITY SVC INSUR      | \$ 240             | \$350              | \$350              | \$240              | \$300              | \$300              |
| Q1031404               | 41901 |     | Q CENTRAL PRINTING         | \$ 88              | \$150              | \$150              | \$150              | \$150              | \$150              |
| Q1031404               | 41902 |     | Q COMMERCIAL PRINTING      | \$ 490             | \$800              | \$800              | \$800              | \$800              | \$800              |
| Q1031404               | 42000 |     | Q OFFICE SUPPLIES & EXP    | \$ 2,282           | \$3,000            | \$3,000            | \$6,000            | \$5,000            | \$5,000            |
| Q1031404               | 42004 |     | Q COMPUTER SOFTWARE        | \$ 17,188          | \$32,000           | \$17,483           | \$17,483           | \$32,000           | \$32,000           |
| Q1031404               | 42101 |     | Q I/D COPYING EQUIP        | \$ 2,248           | \$2,943            | \$2,943            | \$2,943            | \$2,316            | \$2,316            |
| Q1031404               | 42303 |     | Q I/D PHONE CHARGES        | \$ 1,830           | \$1,830            | \$1,830            | \$1,830            | \$2,136            | \$2,136            |
| Q1031404               | 42402 |     | Q I/D POSTAGE              | \$ 1,622           | \$1,500            | \$1,500            | \$1,500            | \$1,500            | \$1,500            |
| Q1031404               | 42600 |     | Q BOOKS & PERIODICALS      | \$ 159             | \$160              | \$160              | \$182              | \$190              | \$190              |
| Q1031404               | 42700 |     | Q MEMBERSHIPS & DUES       | \$ 825             | \$1,000            | \$1,000            | \$1,775            | \$2,500            | \$2,500            |
| Q1031404               | 42800 |     | Q OTHER SUPPLIES           | \$ 0               | \$3,000            | \$3,000            | \$16,249           | \$11,000           | \$11,000           |
| Q1031404               | 43000 | SOM | Q FEES FOR SVCS SEX OFFEND | \$ 8,745           | \$10,000           | \$10,000           | \$8,000            | \$10,000           | \$10,000           |
| Q1031404               | 43006 |     | Q DOCUMENT MGMT            | \$ 10,000          | \$0                | \$88,341           | \$88,834           | \$0                | \$0                |
| Q1031404               | 43007 |     | Q OTHER FEES & SVCS        | \$ 23              | \$150              | \$33,873           | \$21,187           | \$6,000            | \$6,000            |
| Q1031404               | 43019 |     | Q CLIENT COLLECTION FEES   | \$ 0               | \$100              | \$100              | \$50               | \$100              | \$100              |
| Q1031404               | 44000 |     | Q I/D AUTO EXPENSES        | \$ 10,988          | \$2,500            | \$2,500            | \$2,000            | \$2,500            | \$2,500            |
| Q1031404               | 44100 |     | Q I/D FUEL CHARGES         | \$ 2,529           | \$2,862            | \$2,862            | \$2,500            | \$2,500            | \$2,500            |
| Q1031404               | 44300 |     | Q MILEAGE REIMB            | \$ 60              | \$300              | \$300              | \$300              | \$300              | \$300              |
| Q1031404               | 44500 |     | Q OTHER TRAVEL REIMB       | \$ 5,806           | \$5,000            | \$5,000            | \$5,000            | \$7,500            | \$7,500            |
| Q1031404               | 45100 |     | Q MED SUPPLIES             | \$ 16,936          | \$17,500           | \$17,500           | \$17,500           | \$17,000           | \$17,000           |
| Q1031404               | 45300 |     | Q UNIFORMS & CLOTHING      | \$ 0               | \$0                | \$12,000           | \$11,712           | \$2,200            | \$2,200            |
| Q1031404               | 46800 |     | Q GUNS & RIFLES            | \$ 0               | \$0                | \$13,000           | \$13,926           | \$5,000            | \$5,000            |
| Q1031404               | 46801 |     | Q AMMO & TARGETS           | \$ 0               | \$0                | \$24,500           | \$16,167           | \$10,000           | \$10,000           |
| <b>REVENUE (5)</b>     |       |     |                            | <b>(\$553,569)</b> | <b>(\$490,532)</b> | <b>(\$814,801)</b> | <b>(\$492,008)</b> | <b>(\$490,982)</b> | <b>(\$490,982)</b> |
| Q1015155               | 55000 |     | Q LR 1% BAIL MONEY         | \$ (3,853)         | (\$3,750)          | (\$3,750)          | (\$2,500)          | (\$3,000)          | (\$3,000)          |
| Q1015805               | 55000 |     | Q LR RESTITUTION SURCH     | \$ (4,217)         | (\$3,500)          | (\$3,500)          | (\$4,000)          | (\$4,000)          | (\$4,000)          |
| Q1015895               | 55000 | SOM | Q SOM SEX OFFEND ASSESS    | \$ (200)           | (\$500)            | (\$500)            | (\$100)            | \$0                | \$0                |



|                                      |       |     |                          | 2024 Actual        | 2025 Adopted       | 2025 Modified      | 2025 Projected     | 2026 Tentative     | 2026 Adopted       |
|--------------------------------------|-------|-----|--------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Q1015895                             | 550OR |     | Q OTHER PROBATION FEES   | \$ 0               | \$0                | \$0                | (\$15)             | \$0                | \$0                |
| Q1015895                             | 550PF |     | Q PROBATION FEES         | \$ (18,751)        | (\$20,000)         | (\$20,000)         | (\$18,000)         | (\$18,000)         | (\$18,000)         |
| Q1027015                             | 55000 |     | Q LR PRIOR YEAR REFUNDS  | \$ 0               | \$0                | \$0                | (\$30)             | \$0                | \$0                |
| Q1030895                             | 56000 |     | Q STATE AID OTHER        | \$ (4,769)         | (\$1,500)          | (\$1,500)          | (\$3,200)          | (\$3,000)          | (\$3,000)          |
| Q1033105                             | 56000 |     | Q SA PROBATION STATE AID | \$ (431,061)       | (\$431,061)        | (\$431,061)        | (\$431,061)        | (\$431,061)        | (\$431,061)        |
| Q1033105                             | 56000 | ATI | Q SA ATI - PRE-TRIAL     | \$ (87,145)        | (\$28,421)         | (\$352,690)        | (\$28,421)         | (\$28,421)         | (\$28,421)         |
| Q1033105                             | 56000 | IID | IGNITION INTERLOCK PROG  | \$ (3,573)         | (\$1,800)          | (\$1,800)          | (\$4,681)          | (\$3,500)          | (\$3,500)          |
| <b>EMPLOYEE BENEFITS (8)</b>         |       |     |                          | <b>\$1,151,837</b> | <b>\$1,177,926</b> | <b>\$1,177,926</b> | <b>\$1,177,926</b> | <b>\$1,237,022</b> | <b>\$1,237,022</b> |
| Q1031408                             | 81000 |     | RETIREMENT               | \$ 273,834         | \$279,550          | \$279,550          | \$279,550          | \$331,767          | \$331,767          |
| Q1031408                             | 81000 | ATI | RETIREMENT               | \$ 10,992          | \$11,011           | \$11,011           | \$11,011           | \$13,356           | \$13,356           |
| Q1031408                             | 83000 |     | SOCIAL SECURITY          | \$ 147,429         | \$147,007          | \$147,007          | \$147,007          | \$159,481          | \$159,481          |
| Q1031408                             | 83000 | ATI | SOCIAL SECURITY          | \$ 6,010           | \$5,970            | \$5,970            | \$5,970            | \$6,606            | \$6,606            |
| Q1031408                             | 84000 |     | WORKERS' COMP            | \$ 53,470          | \$53,828           | \$53,828           | \$53,828           | \$57,026           | \$57,026           |
| Q1031408                             | 84000 | ATI | WORKERS' COMP            | \$ 2,116           | \$2,120            | \$2,120            | \$2,120            | \$2,296            | \$2,296            |
| Q1031408                             | 84500 |     | GROUP LIFE INSUR         | \$ 2,983           | \$3,090            | \$3,090            | \$3,090            | \$2,987            | \$2,987            |
| Q1031408                             | 84500 | ATI | GROUP LIFE INSUR         | \$ 103             | \$103              | \$103              | \$103              | \$103              | \$103              |
| Q1031408                             | 86000 |     | HOSPITAL & MED INSUR     | \$ 611,207         | \$630,238          | \$630,238          | \$630,238          | \$619,358          | \$619,358          |
| Q1031408                             | 86000 | ATI | HOSPITAL & MED INSUR     | \$ 12,281          | \$12,281           | \$12,281           | \$12,281           | \$12,498           | \$12,498           |
| Q1031408                             | 86500 |     | DENTAL INSUR             | \$ 22,813          | \$23,777           | \$23,777           | \$23,777           | \$23,250           | \$23,250           |
| Q1031408                             | 86500 | ATI | DENTAL INSUR             | \$ 763             | \$767              | \$767              | \$767              | \$775              | \$775              |
| Q1031408                             | 89000 |     | VISION INSUR             | \$ 7,602           | \$7,950            | \$7,950            | \$7,950            | \$7,300            | \$7,300            |
| Q1031408                             | 89000 | ATI | VISION INSUR             | \$ 233             | \$234              | \$234              | \$234              | \$219              | \$219              |
| <b>GOVERNEUR PROBATION (Q1G)</b>     |       |     |                          | <b>\$20,006</b>    | <b>\$27,377</b>    | <b>\$27,377</b>    | <b>\$25,977</b>    | <b>\$29,649</b>    | <b>\$29,649</b>    |
| <b>CONTRACTUAL (4)</b>               |       |     |                          | <b>\$20,006</b>    | <b>\$27,377</b>    | <b>\$27,377</b>    | <b>\$25,977</b>    | <b>\$29,649</b>    | <b>\$29,649</b>    |
| Q1G31404                             | 40700 |     | Q GOU BLDG & PROP RENT   | \$ 13,571          | \$16,600           | \$16,600           | \$16,600           | \$19,263           | \$19,263           |
| Q1G31404                             | 41600 |     | Q GOU ELECTRICITY        | \$ 852             | \$800              | \$800              | \$2,400            | \$3,000            | \$3,000            |
| Q1G31404                             | 41802 |     | Q GOU HEATING-NAT GAS    | \$ 722             | \$600              | \$600              | \$900              | \$1,100            | \$1,100            |
| Q1G31404                             | 42303 |     | Q GOV I/D PHONE CHGS     | \$ 477             | \$477              | \$477              | \$477              | \$486              | \$486              |
| Q1G31404                             | 423SS |     | Q GOV SECURITY SYSTEM    | \$ 1,841           | \$600              | \$600              | \$800              | \$800              | \$800              |
| Q1G31404                             | 43007 |     | Q GOUV OTHER FEES & SVCS | \$ 2,543           | \$8,300            | \$8,300            | \$4,800            | \$5,000            | \$5,000            |
| <b>MASSENA PROBATION (Q1M)</b>       |       |     |                          | <b>\$35,699</b>    | <b>\$36,376</b>    | <b>\$5,086</b>     | <b>\$5,286</b>     | <b>\$5,524</b>     | <b>\$5,524</b>     |
| <b>CONTRACTUAL (4)</b>               |       |     |                          | <b>\$35,699</b>    | <b>\$36,376</b>    | <b>\$5,086</b>     | <b>\$5,286</b>     | <b>\$5,524</b>     | <b>\$5,524</b>     |
| Q1M31404                             | 40700 |     | Q MAS BLDG & PROP RENT   | \$ 30,748          | \$31,290           | \$0                | \$0                | \$0                | \$0                |
| Q1M31404                             | 42303 |     | Q MAS I/D PHONE CHG.S    | \$ 636             | \$636              | \$636              | \$636              | \$874              | \$874              |
| Q1M31404                             | 423SS |     | Q MAS SECURITY SYSTEM    | \$ 162             | \$450              | \$450              | \$450              | \$450              | \$450              |
| Q1M31404                             | 43007 |     | Q MASS OTHER FEES & SVCS | \$ 4,153           | \$4,000            | \$4,000            | \$4,200            | \$4,200            | \$4,200            |
| <b>OGDENSBURG PROBATION (Q1O)</b>    |       |     |                          | <b>\$32,547</b>    | <b>\$36,248</b>    | <b>\$64,542</b>    | <b>\$70,553</b>    | <b>\$73,979</b>    | <b>\$73,979</b>    |
| <b>CONTRACTUAL (4)</b>               |       |     |                          | <b>\$32,547</b>    | <b>\$36,248</b>    | <b>\$64,542</b>    | <b>\$70,553</b>    | <b>\$73,979</b>    | <b>\$73,979</b>    |
| Q1O31404                             | 40700 |     | Q OGD BLDG & PROP RENT   | \$ 31,437          | \$34,623           | \$62,917           | \$68,928           | \$72,258           | \$72,258           |
| Q1O31404                             | 42303 |     | Q OGD I/D PHONE CHGS     | \$ 875             | \$875              | \$875              | \$875              | \$971              | \$971              |
| Q1O31404                             | 423SS |     | Q OGD SECURITY SYSTEM    | \$ 235             | \$750              | \$750              | \$750              | \$750              | \$750              |
| <b>SPECIAL TRAFFIC PROGRAMS (Q7)</b> |       |     |                          | <b>\$0</b>         | <b>\$0</b>         | <b>\$79,655</b>    | <b>\$8,754</b>     | <b>(\$45,516)</b>  | <b>(\$45,516)</b>  |
| <b>REVENUE (Q71)</b>                 |       |     |                          | <b>\$0</b>         | <b>\$0</b>         | <b>\$52,641</b>    | <b>\$25,642</b>    | <b>(\$11,557)</b>  | <b>(\$11,557)</b>  |
| <b>PERSONNEL (1)</b>                 |       |     |                          | <b>\$0</b>         | <b>\$0</b>         | <b>\$47,254</b>    | <b>\$16,879</b>    | <b>\$30,381</b>    | <b>\$30,381</b>    |
| Q7133151                             | 11000 |     | A SDWI DIR SVC WORKERS   | \$ 0               | \$0                | \$38,089           | \$7,714            | \$30,381           | \$30,381           |
| Q7133151                             | 14000 |     | A SDWI CLERICAL          | \$ 0               | \$0                | \$9,165            | \$9,165            | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>               |       |     |                          | <b>\$0</b>         | <b>\$0</b>         | <b>\$12,836</b>    | <b>\$12,837</b>    | <b>\$28,209</b>    | <b>\$28,209</b>    |
| Q7133154                             | 41102 |     | A SDWI EDUC WORKSHOPS    | \$ 0               | \$0                | \$700              | \$700              | \$1,000            | \$1,000            |
| Q7133154                             | 41901 |     | A SDWI CENTRAL PRINTING  | \$ 0               | \$0                | \$125              | \$125              | \$125              | \$125              |
| Q7133154                             | 42000 |     | A SDWI OFFICE SUPPLIES   | \$ 0               | \$0                | \$125              | \$125              | \$125              | \$125              |



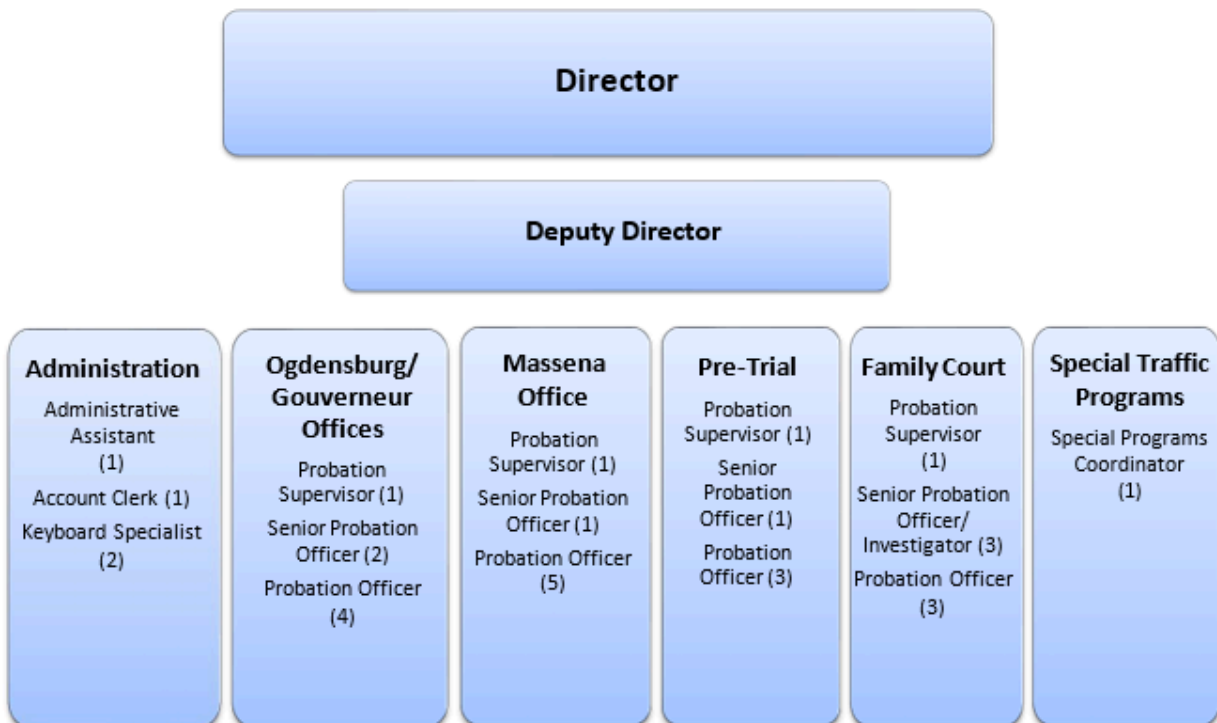
|                              |       |      |                             | 2024 Actual | 2025 Adopted | 2025 Modified     | 2025 Projected    | 2026 Tentative     | 2026 Adopted       |
|------------------------------|-------|------|-----------------------------|-------------|--------------|-------------------|-------------------|--------------------|--------------------|
| Q7133154                     | 42101 |      | A SDWI I/D COPYING EQUIP    | \$ 0        | \$0          | \$50              | \$50              | \$87               | \$87               |
| Q7133154                     | 42303 |      | A SDWI I/D PHONE CHARGES    | \$ 0        | \$0          | \$0               | \$0               | \$97               | \$97               |
| Q7133154                     | 42402 |      | A SDWI I/D POSTAGE          | \$ 0        | \$0          | \$146             | \$146             | \$175              | \$175              |
| Q7133154                     | 42700 |      | A SDWI MEMBERSHIPS & DUES   | \$ 0        | \$0          | \$89              | \$89              | \$300              | \$300              |
| Q7133154                     | 42800 |      | A SDWI LAW ENFORCE SUPP     | \$ 0        | \$0          | \$1,300           | \$1,300           | \$1,300            | \$1,300            |
| Q7133154                     | 43007 | GTSC | GTSC OTHER FEES & SVCS      | \$ 0        | \$0          | \$8,471           | \$8,471           | \$20,300           | \$20,300           |
| Q7133154                     | 430JC |      | A SDWI JSTC&CONST FEL FEES  | \$ 0        | \$0          | \$350             | \$350             | \$3,000            | \$3,000            |
| Q7133154                     | 44000 |      | A SDWI I/D AUTO EXPENSES    | \$ 0        | \$0          | \$125             | \$125             | \$125              | \$125              |
| Q7133154                     | 44100 |      | A SDWI I/D FUEL CHARGES     | \$ 0        | \$0          | \$75              | \$75              | \$75               | \$75               |
| Q7133154                     | 44500 |      | A SDWI OTHER TRAVEL REIMB   | \$ 0        | \$0          | \$1,280           | \$1,280           | \$1,500            | \$1,500            |
| <b>REVENUE (5)</b>           |       |      |                             | <b>\$0</b>  | <b>\$0</b>   | <b>(\$33,560)</b> | <b>(\$30,185)</b> | <b>(\$89,300)</b>  | <b>(\$89,300)</b>  |
| Q7116895                     | 55000 |      | A SDWI VICTIMS IMPACT PANEL | \$ 0        | \$0          | (\$2,060)         | (\$2,060)         | (\$3,000)          | (\$3,000)          |
| Q7126155                     | 55000 |      | A SDWI STOP DWI FINES       | \$ 0        | \$0          | (\$18,529)        | (\$18,528)        | (\$60,000)         | (\$60,000)         |
| Q7133895                     | 56000 | GTSC | A GTSC STATE AID            | \$ 0        | \$0          | (\$8,471)         | (\$8,471)         | (\$20,300)         | (\$20,300)         |
| Q7133895                     | 560IG |      | A SA IGNITION INTERLOCK     | \$ 0        | \$0          | (\$4,500)         | (\$1,125)         | (\$6,000)          | (\$6,000)          |
| <b>EMPLOYEE BENEFITS (8)</b> |       |      |                             | <b>\$0</b>  | <b>\$0</b>   | <b>\$26,111</b>   | <b>\$26,110</b>   | <b>\$19,153</b>    | <b>\$19,153</b>    |
| Q7133158                     | 81000 |      | RETIREMENT                  | \$ 0        | \$0          | \$5,801           | \$5,801           | \$4,560            | \$4,560            |
| Q7133158                     | 83000 |      | SOCIAL SECURITY             | \$ 0        | \$0          | \$3,418           | \$3,418           | \$2,209            | \$2,209            |
| Q7133158                     | 84000 |      | WORKERS' COMP               | \$ 0        | \$0          | \$1,316           | \$1,316           | \$784              | \$784              |
| Q7133158                     | 84500 |      | GROUP LIFE INSUR            | \$ 0        | \$0          | \$85              | \$85              | \$51               | \$51               |
| Q7133158                     | 86000 |      | HOSPITAL & MED INSUR        | \$ 0        | \$0          | \$14,617          | \$14,617          | \$11,015           | \$11,015           |
| Q7133158                     | 86500 |      | DENTAL INSUR                | \$ 0        | \$0          | \$642             | \$642             | \$388              | \$388              |
| Q7133158                     | 89000 |      | VISION INSUR                | \$ 0        | \$0          | \$232             | \$232             | \$146              | \$146              |
| <b>PERSONNEL (Q72)</b>       |       |      |                             | <b>\$0</b>  | <b>\$0</b>   | <b>\$27,014</b>   | <b>(\$16,887)</b> | <b>(\$33,959)</b>  | <b>(\$33,959)</b>  |
| <b>PERSONNEL (1)</b>         |       |      |                             | <b>\$0</b>  | <b>\$0</b>   | <b>\$55,316</b>   | <b>\$7,714</b>    | <b>\$30,381</b>    | <b>\$30,381</b>    |
| Q7231891                     | 11000 |      | A RTSP DIR SVC WORKERS      | \$ 0        | \$0          | \$55,316          | \$7,714           | \$30,381           | \$30,381           |
| <b>CONTRACTUAL (4)</b>       |       |      |                             | <b>\$0</b>  | <b>\$0</b>   | <b>\$21,675</b>   | <b>\$21,376</b>   | <b>\$26,510</b>    | <b>\$26,510</b>    |
| Q7231894                     | 41102 |      | A RTSP EDUC WORKSHOPS       | \$ 0        | \$0          | \$200             | \$200             | \$0                | \$0                |
| Q7231894                     | 41901 |      | A RTSP CENTRAL PRINTING     | \$ 0        | \$0          | \$50              | \$50              | \$50               | \$50               |
| Q7231894                     | 42000 |      | A RTSP OFFICE SUPPLIES      | \$ 0        | \$0          | \$40              | \$40              | \$40               | \$40               |
| Q7231894                     | 42101 |      | A RTSP I/D COPYING EQUIP    | \$ 0        | \$0          | \$53              | \$54              | \$78               | \$78               |
| Q7231894                     | 42303 |      | A RTSP I/D PHONE CHARGES    | \$ 0        | \$0          | \$0               | \$0               | \$97               | \$97               |
| Q7231894                     | 42402 |      | A RTSP I/D POSTAGE          | \$ 0        | \$0          | \$59              | \$59              | \$70               | \$70               |
| Q7231894                     | 42700 |      | A RTSP MEMBERSHIPS & DUES   | \$ 0        | \$0          | \$75              | \$75              | \$75               | \$75               |
| Q7231894                     | 42800 |      | A RTSP OTHER SUPPLIES       | \$ 0        | \$0          | \$1,708           | \$1,708           | \$2,200            | \$2,200            |
| Q7231894                     | 43007 |      | A RTSP OTHER FEES & SVCS    | \$ 0        | \$0          | \$9,827           | \$9,827           | \$10,000           | \$10,000           |
| Q7231894                     | 430SV |      | A RTSP FITTING STATION-MSS  | \$ 0        | \$0          | \$8,693           | \$8,693           | \$12,300           | \$12,300           |
| Q7231894                     | 44000 |      | A RTSP I/D AUTO EXPENSES    | \$ 0        | \$0          | \$250             | \$250             | \$250              | \$250              |
| Q7231894                     | 44100 |      | A RTSP I/D FUEL CHARGES     | \$ 0        | \$0          | \$300             | \$0               | \$300              | \$300              |
| Q7231894                     | 44500 |      | A RTSP OTHER TRAVEL         | \$ 0        | \$0          | \$420             | \$420             | \$1,050            | \$1,050            |
| <b>REVENUE (5)</b>           |       |      |                             | <b>\$0</b>  | <b>\$0</b>   | <b>(\$75,997)</b> | <b>(\$71,997)</b> | <b>(\$110,003)</b> | <b>(\$110,003)</b> |
| Q7233895                     | 56000 |      | A REG TRAFFIC SAFETY PROG   | \$ 0        | \$0          | (\$75,997)        | (\$71,997)        | (\$110,003)        | (\$110,003)        |
| <b>EMPLOYEE BENEFITS (8)</b> |       |      |                             | <b>\$0</b>  | <b>\$0</b>   | <b>\$26,020</b>   | <b>\$26,020</b>   | <b>\$19,153</b>    | <b>\$19,153</b>    |
| Q7231898                     | 81000 |      | RETIREMENT                  | \$ 0        | \$0          | \$7,512           | \$7,512           | \$4,560            | \$4,560            |
| Q7231898                     | 83000 |      | SOCIAL SECURITY             | \$ 0        | \$0          | \$4,140           | \$4,140           | \$2,209            | \$2,209            |
| Q7231898                     | 84000 |      | WORKERS' COMP               | \$ 0        | \$0          | \$1,450           | \$1,450           | \$784              | \$784              |
| Q7231898                     | 84500 |      | GROUP LIFE INSUR            | \$ 0        | \$0          | \$99              | \$99              | \$52               | \$52               |
| Q7231898                     | 86000 |      | HOSPITAL & MED INSUR        | \$ 0        | \$0          | \$11,800          | \$11,800          | \$11,015           | \$11,015           |
| Q7231898                     | 86500 |      | DENTAL INSUR                | \$ 0        | \$0          | \$738             | \$738             | \$387              | \$387              |
| Q7231898                     | 89000 |      | VISION INSUR                | \$ 0        | \$0          | \$281             | \$281             | \$146              | \$146              |



## Payroll Detail

|                              | Positions | Full Time Equivalent (FTE) | Adopted 2026       |
|------------------------------|-----------|----------------------------|--------------------|
| <b>PROBATION</b>             | <b>33</b> | <b>32.5</b>                | <b>\$2,315,187</b> |
| <b>Q1031401</b>              | <b>31</b> | <b>31.5</b>                | <b>\$2,254,425</b> |
| PROBATION DIRECT II          | 1         | 1                          | \$122,784          |
| DEPUTY DIRECTOR OF PROBATION | 1         | 0.5                        | \$0                |
| PROBATION SUPERVISOR         | 4         | 4                          | \$351,124          |
| SR PROBATION OFFICER         | 7         | 7                          | \$554,947          |
| PROBATION OFFICER            | 15        | 15                         | \$1,039,943        |
| ADMIN ASSISTANT              | 1         | 1                          | \$58,442           |
| ACCOUNT CLERK                | 1         | 1                          | \$42,849           |
| KEYBOARD SPEC                | 2         | 2                          | \$84,336           |
| <b>Q7133151</b>              | <b>1</b>  | <b>0.5</b>                 | <b>\$30,381</b>    |
| SPEC PROGRAMS COORD          | 1         | 0.5                        | \$30,381           |
| <b>Q7231891</b>              | <b>1</b>  | <b>0.5</b>                 | <b>\$30,381</b>    |
| SPEC PROGRAMS COORD          | 1         | 0.5                        | \$30,381           |

## Departmental Structure



# Public Defender



James McGahan  
Public Defender

## Mission Statement



The St. Lawrence County Public Defender's Office is committed to providing quality, effective, and holistic legal representation to all of our clients, whether they have a criminal charge or family court matter.

## Programs

- Public Defender (IP)
- ILS (IPZ)
- Upstate Caseload Reduction and Quality Improvement Grant (IPZ)

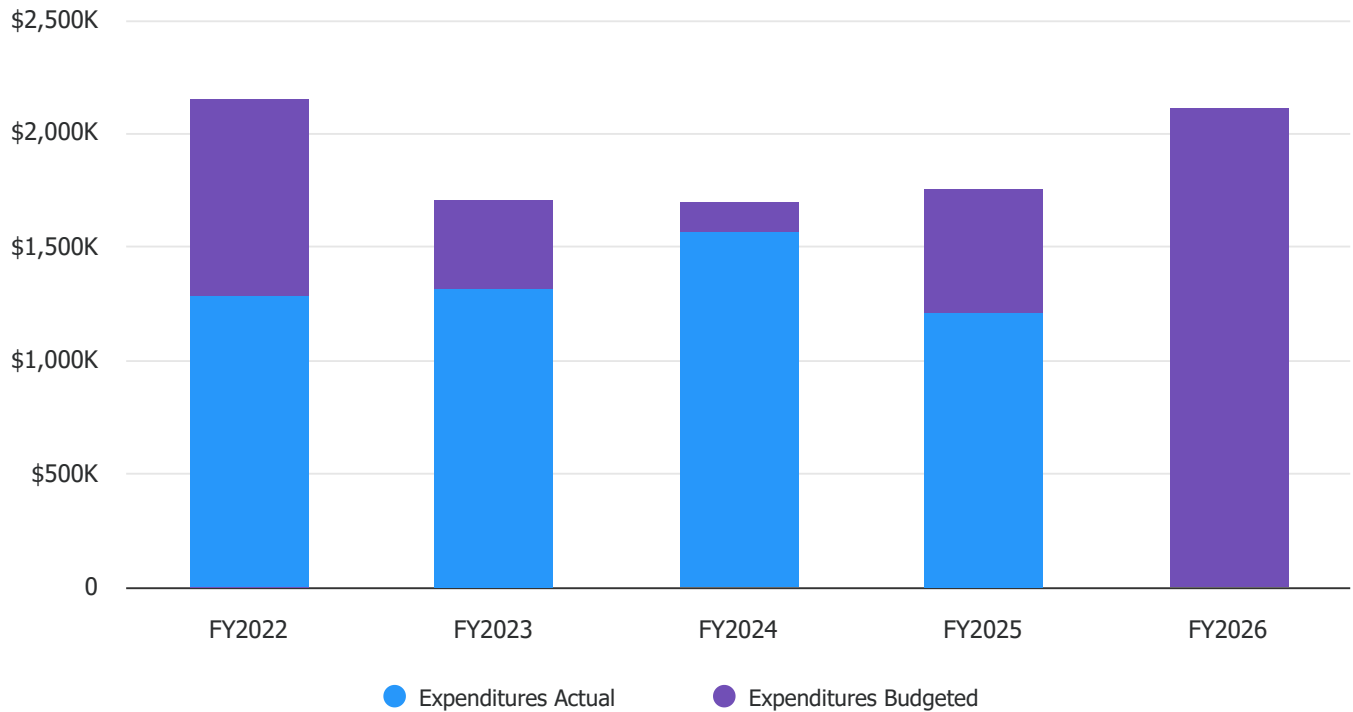
## Program Mandates

- Family Court Act, Article 2 § 262
- Criminal Justice Reform Act
- County Law 18(b) § 722



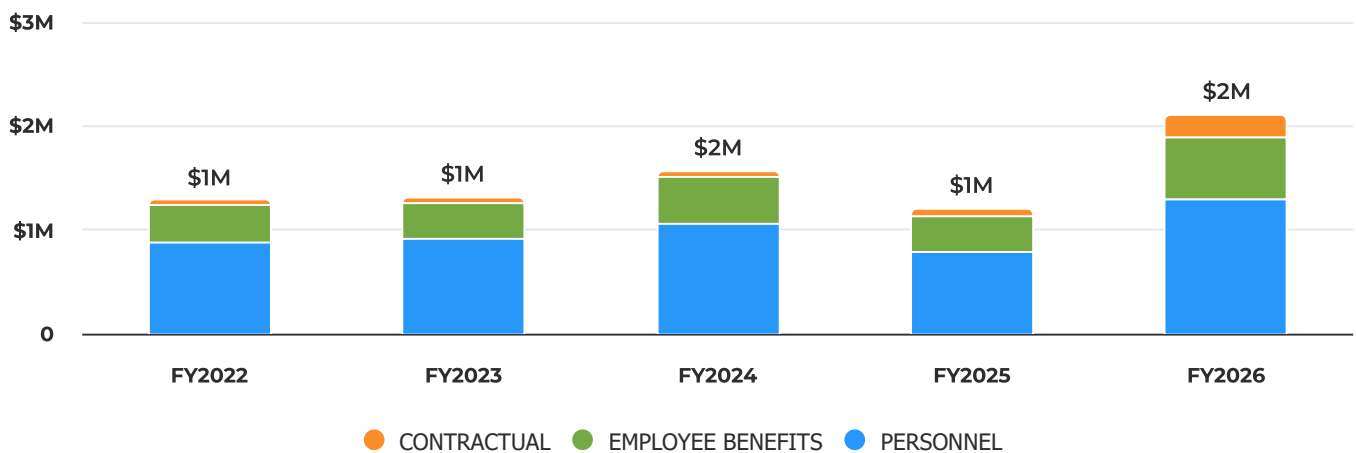
# Appropriation Summary

## Historical Appropriations Across Department

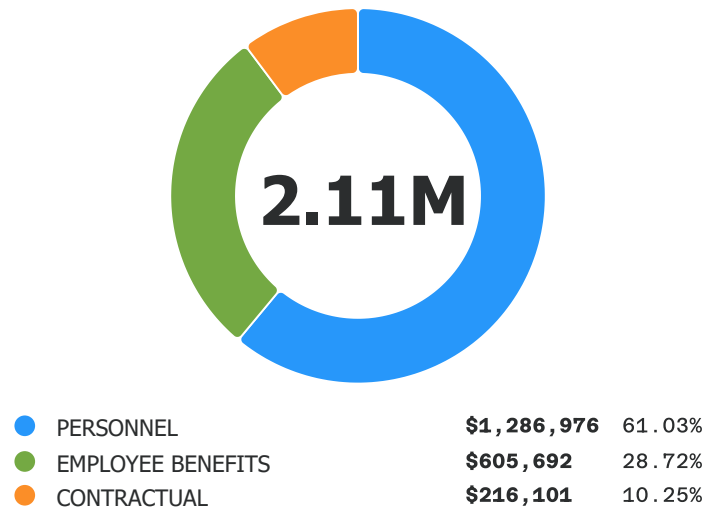


## Appropriations by Category

### Historical Appropriations by Category



### FY26 Appropriations by Category



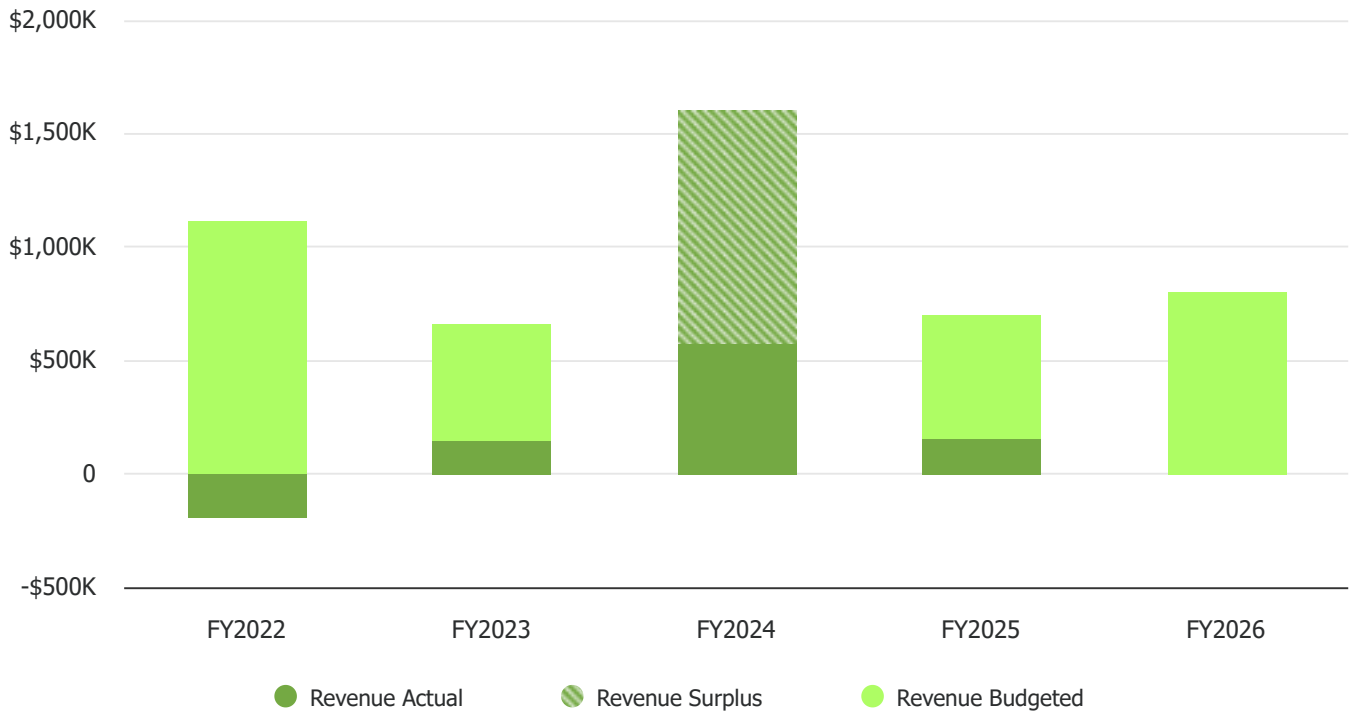
### Appropriations by Category

| Category                  | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|-----------------------|-----------------------|--------------------------------------------------------------|
| PERSONNEL                 | \$1,099,006.00        | \$1,286,976.00        | 17.10%                                                       |
| CONTRACTUAL               | \$166,748.92          | \$216,100.60          | 29.60%                                                       |
| EMPLOYEE BENEFITS         | \$493,238.00          | \$605,692.00          | 22.80%                                                       |
| <b>Total Expenditures</b> | <b>\$1,758,992.92</b> | <b>\$2,108,768.60</b> | <b>19.88%</b>                                                |



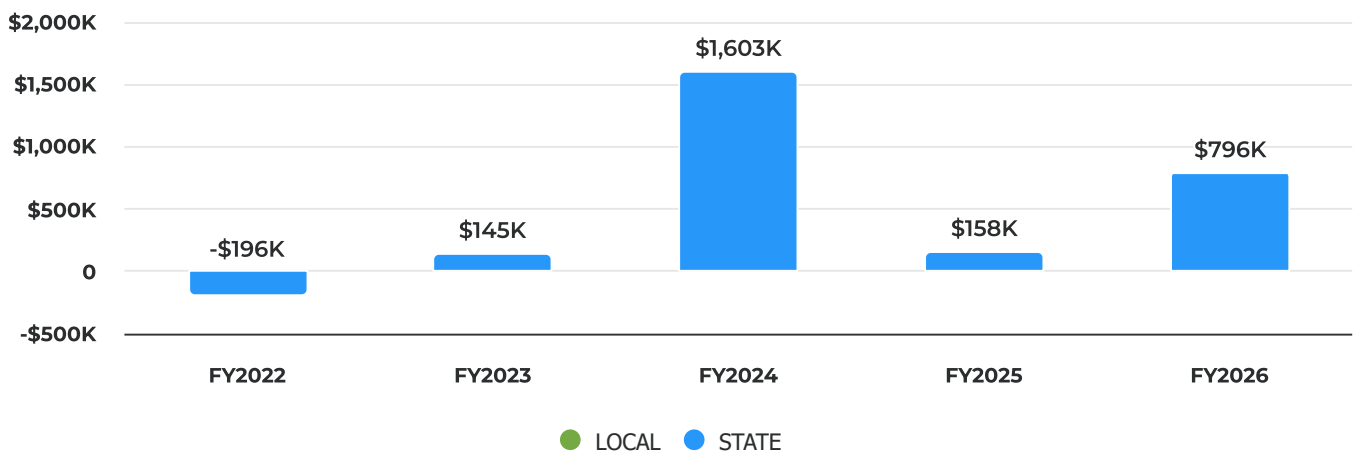
## Revenue Summary

### Historical Revenues Across Department

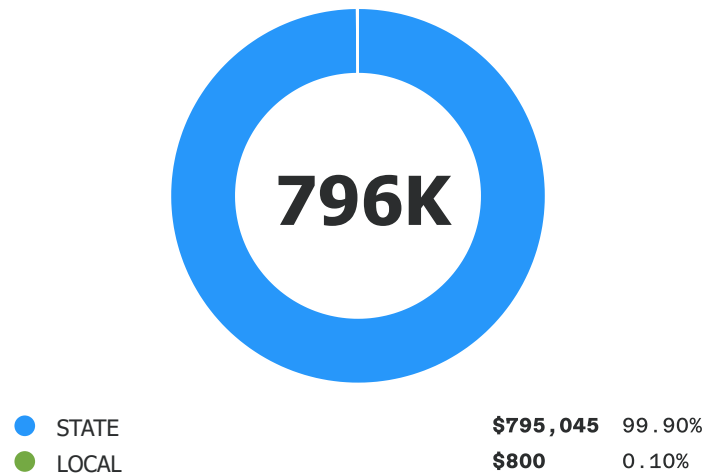


## Revenues by Revenue Source

### Historical Revenues by Revenue Source



## FY26 Revenues by Revenue Source



## Revenues by Revenue Source

| Category              | 2025 Adopted Budget | 2026 Adopted Budget | 2025 Adopted Budget vs. 2026 Adopted Budget (% Change) |
|-----------------------|---------------------|---------------------|--------------------------------------------------------|
| LOCAL                 | \$800.00            | \$800.00            | -                                                      |
| STATE                 | \$702,432.00        | \$795,045.00        | 13.18%                                                 |
| <b>Total Revenues</b> | <b>\$703,232.00</b> | <b>\$795,845.00</b> | <b>13.17%</b>                                          |

# Budget Detail

|                                     |       |     |                           | 2024<br>Actual     | 2025<br>Adopted    | 2025<br>Modified   | 2025<br>Projected    | 2026<br>Tentative  | 2026<br>Adopted    |
|-------------------------------------|-------|-----|---------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|--------------------|
| <b>PUBLIC DEFENDER (226)</b>        |       |     |                           | <b>(\$34,235)</b>  | <b>\$1,055,761</b> | <b>\$1,055,761</b> | <b>\$84,852</b>      | <b>\$1,312,924</b> | <b>\$1,312,924</b> |
| <b>PUBLIC DEFENDER (IP)</b>         |       |     |                           | <b>(\$34,235)</b>  | <b>\$1,055,761</b> | <b>\$1,055,761</b> | <b>\$84,852</b>      | <b>\$1,312,924</b> | <b>\$1,312,924</b> |
| <b>PUBLIC DEFENDER (IP0)</b>        |       |     |                           | <b>\$932,248</b>   | <b>\$1,048,312</b> | <b>\$1,048,312</b> | <b>\$1,141,447</b>   | <b>\$1,312,924</b> | <b>\$1,312,924</b> |
| <b>PERSONNEL (1)</b>                |       |     |                           | <b>\$633,336</b>   | <b>\$674,601</b>   | <b>\$674,601</b>   | <b>\$782,442</b>     | <b>\$846,706</b>   | <b>\$846,706</b>   |
| IP011701                            | 10200 |     | I PDP RETROACTIVE PAYROLL | \$0                | \$0                | \$0                | \$839                | \$0                | \$0                |
| IP011701                            | 12000 |     | I PDP SUPER/ADMIN         | \$472,150          | \$539,004          | \$539,004          | \$528,962            | \$598,914          | \$598,914          |
| IP011701                            | 14000 |     | I PDP CLERICAL            | \$115,023          | \$134,397          | \$134,397          | \$197,084            | \$244,069          | \$244,069          |
| IP011701                            | 19501 |     | I PDP LONGEVITY PMTS      | \$1,842            | \$1,200            | \$1,200            | \$9,929              | \$3,723            | \$3,723            |
| IP011701                            | 19502 |     | I PDP VACATION PAYOUT     | \$22,536           | \$0                | \$0                | \$13,132             | \$0                | \$0                |
| IP011701                            | 19510 |     | I PDP VACATION BUY BACK   | \$13,571           | \$0                | \$0                | \$21,310             | \$0                | \$0                |
| IP011701                            | 19513 |     | I COMP TIME PAYOUT        | \$213              | \$0                | \$0                | \$1,828              | \$0                | \$0                |
| IP011701                            | 19550 |     | I PDP HEALTH INS BUYOUT   | \$8,000            | \$0                | \$0                | \$9,357              | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>              |       |     |                           | <b>\$44,567</b>    | <b>\$65,129</b>    | <b>\$65,129</b>    | <b>\$50,728</b>      | <b>\$65,465</b>    | <b>\$65,465</b>    |
| IP011704                            | 41102 |     | I PDP EDUC WORKSHOPS      | \$0                | \$2,000            | \$2,000            | \$800                | \$2,000            | \$2,000            |
| IP011704                            | 41401 |     | I PDP LIAB & OTHER INS    | \$7,205            | \$9,485            | \$9,485            | \$9,485              | \$10,895           | \$10,895           |
| IP011704                            | 41901 |     | I PDP CENTRAL PRINTING    | \$1,051            | \$550              | \$550              | \$1,000              | \$1,000            | \$1,000            |
| IP011704                            | 42000 |     | I PDP OFFICE SUPPLIES     | \$4,875            | \$4,000            | \$4,000            | \$4,300              | \$5,000            | \$5,000            |
| IP011704                            | 42101 |     | I PDP I/D COPYING EQUIP   | \$1,999            | \$2,351            | \$2,351            | \$2,350              | \$3,966            | \$3,966            |
| IP011704                            | 42303 |     | I PDP I/D PHONE CHARGES   | \$1,193            | \$1,193            | \$1,193            | \$1,193              | \$1,554            | \$1,554            |
| IP011704                            | 42402 |     | I PDP I/D POSTAGE         | \$4,294            | \$4,000            | \$4,000            | \$5,000              | \$4,500            | \$4,500            |
| IP011704                            | 42600 |     | I PDP BOOKS & PERIODICALS | \$15,825           | \$25,000           | \$25,000           | \$17,000             | \$20,000           | \$20,000           |
| IP011704                            | 42700 |     | I PDP MEMBERSHIPS & DUES  | \$225              | \$700              | \$700              | \$200                | \$700              | \$700              |
| IP011704                            | 43001 |     | I PDP WITNESS FEES        | \$533              | \$650              | \$650              | \$500                | \$650              | \$650              |
| IP011704                            | 43007 |     | I PDP OTHER FEES & SVCS   | \$6,137            | \$12,000           | \$12,000           | \$7,000              | \$12,000           | \$12,000           |
| IP011704                            | 44000 |     | IP I/D AUTO EXPENSES      | \$513              | \$1,500            | \$1,500            | \$500                | \$1,500            | \$1,500            |
| IP011704                            | 44100 |     | I I/D FUEL CHARGES        | \$689              | \$1,200            | \$1,200            | \$900                | \$1,200            | \$1,200            |
| IP011704                            | 44500 |     | I PDP OTHER TRAVEL REIMB  | \$28               | \$500              | \$500              | \$500                | \$500              | \$500              |
| <b>REVENUE (5)</b>                  |       |     |                           | <b>(\$1,695)</b>   | <b>(\$800)</b>     | <b>(\$800)</b>     | <b>(\$1,105)</b>     | <b>(\$800)</b>     | <b>(\$800)</b>     |
| IP012655                            | 55000 |     | I LR ATTORNEY FEES        | (\$1,545)          | (\$800)            | (\$800)            | (\$800)              | (\$800)            | (\$800)            |
| IP027015                            | 55000 |     | I PDP PRIOR YEARS REFUNDS | (\$150)            | \$0                | \$0                | (\$305)              | \$0                | \$0                |
| <b>EMPLOYEE BENEFITS (8)</b>        |       |     |                           | <b>\$256,041</b>   | <b>\$309,382</b>   | <b>\$309,382</b>   | <b>\$309,382</b>     | <b>\$401,553</b>   | <b>\$401,553</b>   |
| IP011708                            | 81000 |     | RETIREMENT                | \$79,612           | \$92,151           | \$92,151           | \$92,151             | \$127,089          | \$127,089          |
| IP011708                            | 83000 |     | SOCIAL SECURITY           | \$46,986           | \$49,782           | \$49,782           | \$49,782             | \$62,695           | \$62,695           |
| IP011708                            | 84000 |     | WORKERS' COMP             | \$15,889           | \$17,740           | \$17,740           | \$17,740             | \$21,845           | \$21,845           |
| IP011708                            | 84500 |     | GROUP LIFE INS            | \$770              | \$927              | \$927              | \$927                | \$1,133            | \$1,133            |
| IP011708                            | 86000 |     | HOSPITAL & MEDICAL INS    | \$105,090          | \$140,192          | \$140,192          | \$140,192            | \$177,200          | \$177,200          |
| IP011708                            | 86500 |     | DENTAL INS                | \$5,692            | \$6,136            | \$6,136            | \$6,136              | \$8,525            | \$8,525            |
| IP011708                            | 89000 |     | VISION INS                | \$2,002            | \$2,454            | \$2,454            | \$2,454              | \$3,066            | \$3,066            |
| <b>PUBLIC DEFENDER GRANTS (IPZ)</b> |       |     |                           | <b>(\$966,483)</b> | <b>\$7,449</b>     | <b>\$7,449</b>     | <b>(\$1,056,595)</b> | <b>\$0</b>         | <b>\$0</b>         |
| <b>PERSONNEL (1)</b>                |       |     |                           | <b>\$432,063</b>   | <b>\$424,405</b>   | <b>\$538,342</b>   | <b>\$461,926</b>     | <b>\$440,270</b>   | <b>\$440,270</b>   |
| IPZ11701                            | 12000 | HH  | PD HH SUPER               | \$282,985          | \$290,154          | \$404,091          | \$301,956            | \$290,219          | \$290,219          |
| IPZ11701                            | 12000 | UCG | IP UCG SUPER/ADMIN        | \$71,030           | \$75,073           | \$75,073           | \$81,393             | \$85,063           | \$85,063           |
| IPZ11701                            | 14000 | CFA | I PDP CLERICAL CFA GRANT  | \$56,561           | \$56,178           | \$56,178           | \$59,186             | \$61,988           | \$61,988           |
| IPZ11701                            | 19501 | CFA | I PDP LONGEVITY PMTS CFA  | \$829              | \$600              | \$600              | \$1,205              | \$1,200            | \$1,200            |
| IPZ11701                            | 19501 | HH  | PD HH LONGEVITY PMTS      | \$3,919            | \$2,400            | \$2,400            | \$3,186              | \$1,800            | \$1,800            |
| IPZ11701                            | 19510 | HH  | PD HH VACATION BUY BACK   | \$16,740           | \$0                | \$0                | \$15,000             | \$0                | \$0                |



|                              |       |     |                            | 2024<br>Actual       | 2025<br>Adopted    | 2025<br>Modified     | 2025<br>Projected    | 2026<br>Tentative  | 2026<br>Adopted    |
|------------------------------|-------|-----|----------------------------|----------------------|--------------------|----------------------|----------------------|--------------------|--------------------|
| <b>CONTRACTUAL (4)</b>       |       |     |                            | <b>\$23,955</b>      | <b>\$101,620</b>   | <b>\$446,955</b>     | <b>\$97,405</b>      | <b>\$150,636</b>   | <b>\$150,636</b>   |
| IPZ11704                     | 40700 | HH  | PD HH BLDG & PROP RENT     | \$0                  | \$0                | \$0                  | \$13,000             | \$15,000           | \$15,000           |
| IPZ11704                     | 41102 | HH  | PD HH EDUC WORKSHOPS       | \$803                | \$10,000           | \$10,000             | \$11,900             | \$10,000           | \$10,000           |
| IPZ11704                     | 41401 | CFA | I PDP CFA LIAB & OTHER INS | \$2,161              | \$1,054            | \$1,054              | \$1,054              | \$1,089            | \$1,089            |
| IPZ11704                     | 41401 | HH  | PD HH LIAB & OTHER INS     | \$720                | \$3,162            | \$3,162              | \$3,162              | \$5,448            | \$5,448            |
| IPZ11704                     | 41401 | UCG | LIAB & OTHER INS           | \$0                  | \$1,054            | \$1,054              | \$1,054              | \$1,089            | \$1,089            |
| IPZ11704                     | 42000 | HH  | PD HH OFFICE SUPPLIES      | \$292                | \$8,750            | \$8,750              | \$7,500              | \$8,750            | \$8,750            |
| IPZ11704                     | 42004 | HH  | PD HH COMPUTER SOFTWARE    | \$0                  | \$0                | \$38,135             | \$38,135             | \$21,660           | \$21,660           |
| IPZ11704                     | 42600 | HH  | PD HH BOOKS & PERIODICALS  | \$5,591              | \$22,600           | \$22,600             | \$10,000             | \$22,600           | \$22,600           |
| IPZ11704                     | 42700 | HH  | PD HH MEMBERSHIPS & DUES   | \$0                  | \$0                | \$0                  | \$1,100              | \$5,000            | \$5,000            |
| IPZ11704                     | 43007 | ATD | PD ATD OTHER FEES & SRV    | \$0                  | \$0                | \$307,200            | \$0                  | \$0                | \$0                |
| IPZ11704                     | 43007 | HH  | PD HH OTHER FEES & SVCS    | \$13,258             | \$50,000           | \$50,000             | \$8,000              | \$50,000           | \$50,000           |
| IPZ11704                     | 44500 | HH  | PD HH OTHER TRAVEL REIMB   | \$1,129              | \$5,000            | \$5,000              | \$2,500              | \$10,000           | \$10,000           |
| <b>REVENUE (5)</b>           |       |     |                            | <b>(\$1,601,092)</b> | <b>(\$702,432)</b> | <b>(\$1,211,930)</b> | <b>(\$1,799,781)</b> | <b>(\$795,045)</b> | <b>(\$795,045)</b> |
| IPZ30895                     | 56000 | ATD | PD ATD SA REVENUE          | \$0                  | \$0                | (\$307,200)          | (\$437,113)          | \$0                | \$0                |
| IPZ30895                     | 56000 | CFA | PDP COUNCIL FIRT APPEAR    | (\$197,020)          | (\$84,775)         | (\$84,775)           | (\$255,229)          | (\$93,799)         | (\$93,799)         |
| IPZ30895                     | 56000 | HH  | PD HH SA REVENUE           | (\$1,404,071)        | (\$517,657)        | (\$719,955)          | (\$857,439)          | (\$601,246)        | (\$601,246)        |
| IPZ30895                     | 56000 | UCG | IP UCG STATE AID           | \$0                  | (\$100,000)        | (\$100,000)          | (\$250,000)          | (\$100,000)        | (\$100,000)        |
| <b>EMPLOYEE BENEFITS (8)</b> |       |     |                            | <b>\$178,591</b>     | <b>\$183,856</b>   | <b>\$234,082</b>     | <b>\$183,856</b>     | <b>\$204,139</b>   | <b>\$204,139</b>   |
| IPZ11708                     | 81000 | CFA | RETIREMENT                 | \$7,771              | \$7,756            | \$7,756              | \$7,756              | \$9,485            | \$9,485            |
| IPZ11708                     | 81000 | HH  | RETIREMENT                 | \$38,616             | \$39,964           | \$55,127             | \$39,964             | \$43,832           | \$43,832           |
| IPZ11708                     | 81000 | UCG | RETIREMENT                 | \$9,427              | \$10,255           | \$10,255             | \$10,255             | \$12,768           | \$12,768           |
| IPZ11708                     | 83000 | CFA | SOCIAL SECURITY            | \$4,297              | \$4,251            | \$4,251              | \$4,251              | \$4,739            | \$4,739            |
| IPZ11708                     | 83000 | HH  | SOCIAL SECURITY            | \$22,561             | \$21,668           | \$30,162             | \$21,668             | \$21,476           | \$21,476           |
| IPZ11708                     | 83000 | UCG | SOCIAL SECURITY            | \$5,345              | \$5,650            | \$5,650              | \$5,650              | \$6,413            | \$6,413            |
| IPZ11708                     | 84000 | CFA | WORKERS' COMP              | \$1,496              | \$1,493            | \$1,493              | \$1,493              | \$1,630            | \$1,630            |
| IPZ11708                     | 84000 | HH  | WORKERS' COMP              | \$7,875              | \$7,694            | \$10,716             | \$7,694              | \$7,534            | \$7,534            |
| IPZ11708                     | 84000 | UCG | WORKERS' COMP              | \$1,815              | \$1,974            | \$1,974              | \$1,974              | \$2,195            | \$2,195            |
| IPZ11708                     | 84500 | CFA | GROUP LIFE INS             | \$103                | \$103              | \$103                | \$103                | \$103              | \$103              |
| IPZ11708                     | 84500 | HH  | GROUP LIFE INS             | \$298                | \$309              | \$477                | \$309                | \$309              | \$309              |
| IPZ11708                     | 84500 | UCG | GROUP LIFE INS             | \$95                 | \$103              | \$103                | \$103                | \$103              | \$103              |
| IPZ11708                     | 86000 | CFA | HOSPITAL & MEDICAL INS     | \$12,281             | \$12,281           | \$12,281             | \$12,281             | \$12,498           | \$12,498           |
| IPZ11708                     | 86000 | HH  | HOSPITAL & MEDICAL INS     | \$50,254             | \$53,604           | \$75,251             | \$53,604             | \$64,084           | \$64,084           |
| IPZ11708                     | 86000 | UCG | HOSPITAL & MEDICAL INS     | \$11,337             | \$12,281           | \$12,281             | \$12,281             | \$12,498           | \$12,498           |
| IPZ11708                     | 86500 | CFA | DENTAL INS                 | \$763                | \$767              | \$767                | \$767                | \$775              | \$775              |
| IPZ11708                     | 86500 | HH  | DENTAL INS                 | \$2,201              | \$1,534            | \$2,788              | \$1,534              | \$1,550            | \$1,550            |
| IPZ11708                     | 86500 | UCG | DENTAL INS                 | \$705                | \$767              | \$767                | \$767                | \$775              | \$775              |
| IPZ11708                     | 89000 | CFA | VISION INS                 | \$292                | \$292              | \$292                | \$292                | \$292              | \$292              |
| IPZ11708                     | 89000 | HH  | VISION INS                 | \$790                | \$818              | \$1,296              | \$818                | \$788              | \$788              |
| IPZ11708                     | 89000 | UCG | VISION INS                 | \$270                | \$292              | \$292                | \$292                | \$292              | \$292              |



## Payroll Detail

|                        | Positions | Full Time Equivalent (FTE) | Adopted 2026       |
|------------------------|-----------|----------------------------|--------------------|
| <b>PUBLIC DEFENDER</b> | <b>16</b> | <b>16</b>                  | <b>\$1,280,253</b> |
| <b>IP011701</b>        | <b>11</b> | <b>11</b>                  | <b>\$842,983</b>   |
| PUBLIC DEFENDER        | 1         | 1                          | \$122,784          |
| CHIEF ASST PUB DEF     | 1         | 1                          | \$111,263          |
| ASSIST PUBLIC DEFEND   | 4         | 4                          | \$364,867          |
| LEGAL SECRETARY        | 2         | 2                          | \$120,039          |
| KEYBOARD SPECIALIST    | 1         | 1                          | \$43,566           |
| KEYBOARD SPEC          | 1         | 1                          | \$41,487           |
| CLERK                  | 1         | 1                          | \$38,977           |
| <b>IPZ11701</b>        | <b>5</b>  | <b>5</b>                   | <b>\$437,270</b>   |
| ASSIST PUBLIC DEFEND   | 4         | 4                          | \$375,282          |
| LEGAL SECRETARY        | 1         | 1                          | \$61,988           |

## Departmental Structure



# Public Health



Erin Streiff  
Director

## Mission Statement



The St. Lawrence County Public Health Department's mission is to improve the quality of life for all St. Lawrence County residents by promoting health and safety through education, preventing and controlling the spread of disease, promoting healthy choices, creating a healthier environment, enhancing the development of infants and children, supporting women's health and public health emergency preparedness.

## Programs

- Administration (PA)
- Coroner's Program (PC)
- Early Intervention (PE)
- Preventative Health Services (PP)

## Program Mandates

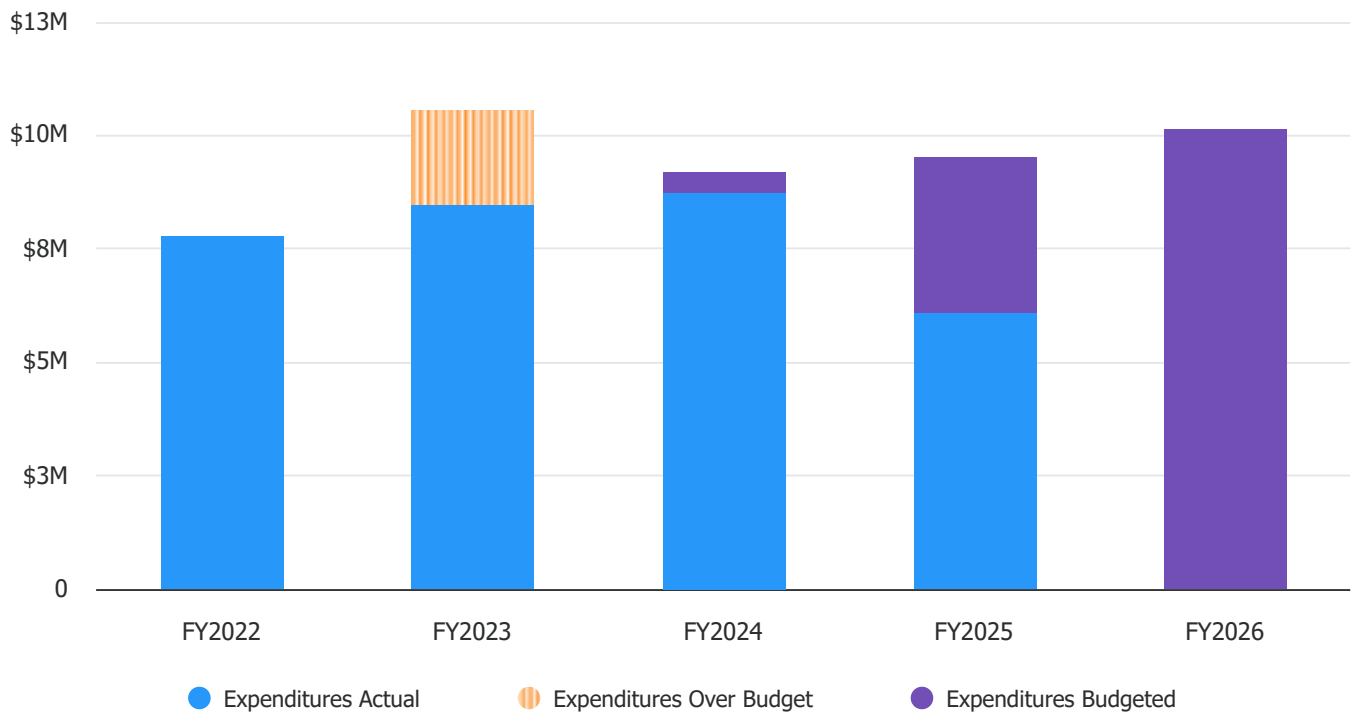
- Administration per Public Health Law, Article 3 § 3
- Communicable Diseases per Public Health Law, Article 21 § 2120, 2164 and 2165
- Coroners Program per County Law, Article 8 § 400
- Early Intervention per Public Health Law, Article 25 § 2552 and 2554
- Environmental Health per Public Health Law, Article 6 § 602 (e)
- Immunization Action Plan per Public Health Law, Article 6, § 613



- Lead Control per Public Health Law, Article 13 § 1370-a
- Preschool per Public Health Law, Article 89 § 4410-a
- Prevention/Emergency Preparation per Public Health Law, Article 21 § 2100
- Rabies Control per Public Health Law, Article 21 § 2144
- Sexually Transmitted Diseases per Public Health Law, Article 23, § 2304

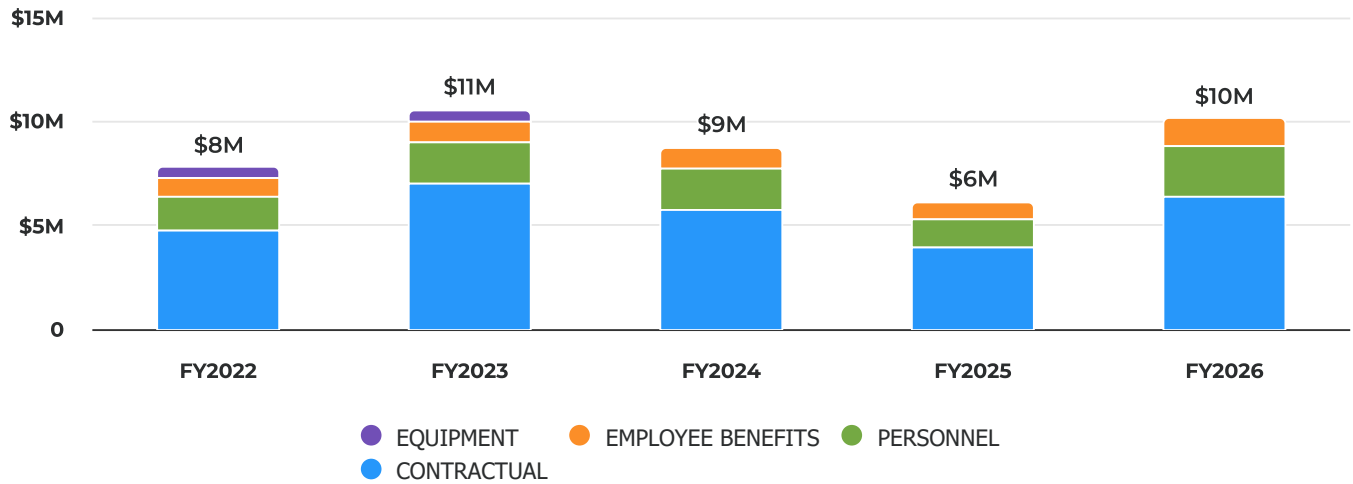
## Appropriation Summary

### Historical Appropriations Across Department

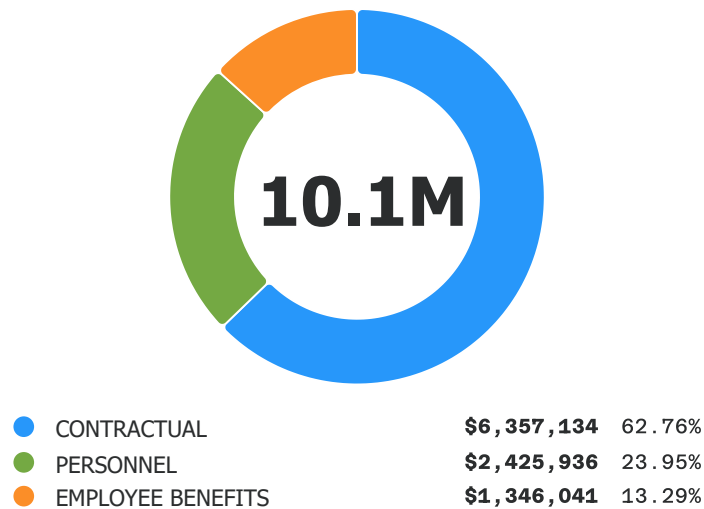


# Appropriations by Category

## Historical Appropriations by Category



## FY26 Appropriations by Category



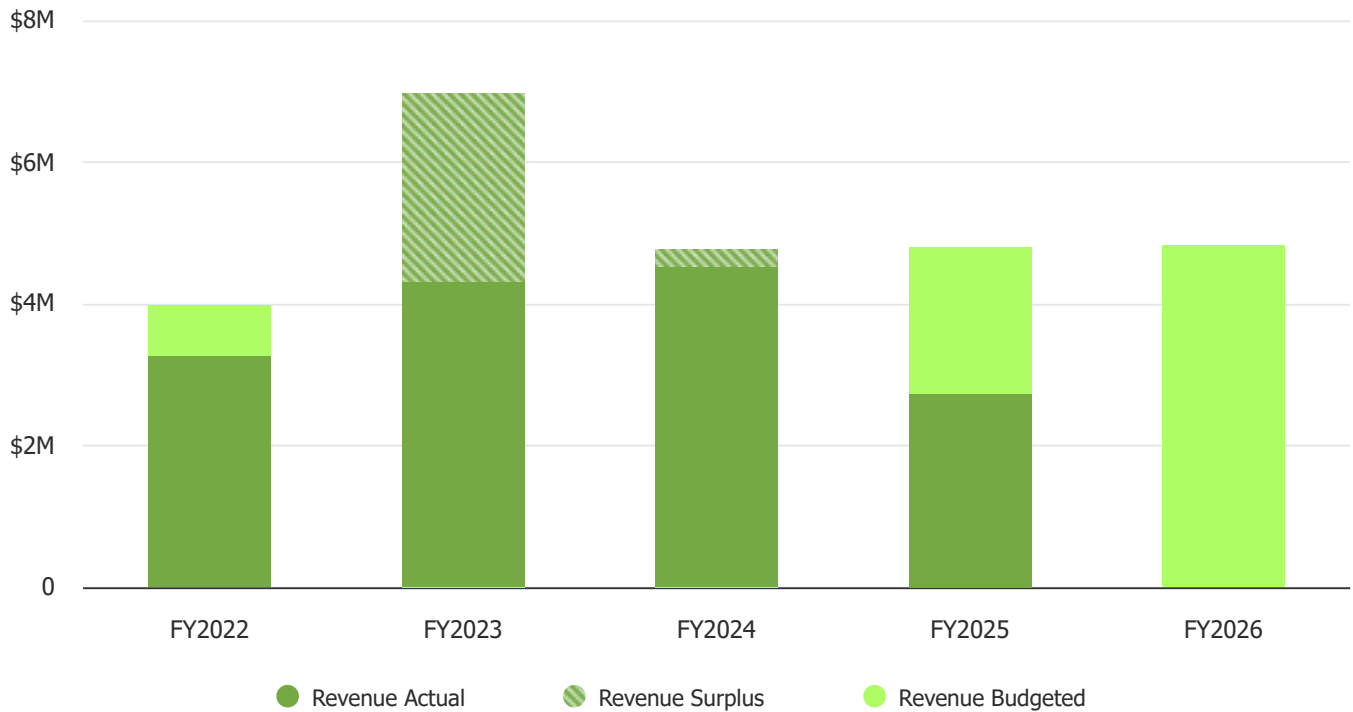
## Appropriations by Category

| Category                  | 2025 Adopted Budget   | 2026 Adopted Budget    | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|-----------------------|------------------------|--------------------------------------------------------------|
| PERSONNEL                 | \$2,243,879.00        | \$2,425,936.00         | 8.11%                                                        |
| CONTRACTUAL               | \$6,024,993.79        | \$6,357,133.70         | 5.51%                                                        |
| EMPLOYEE BENEFITS         | \$1,239,203.00        | \$1,346,041.00         | 8.62%                                                        |
| <b>Total Expenditures</b> | <b>\$9,508,075.79</b> | <b>\$10,129,110.70</b> | <b>6.53%</b>                                                 |



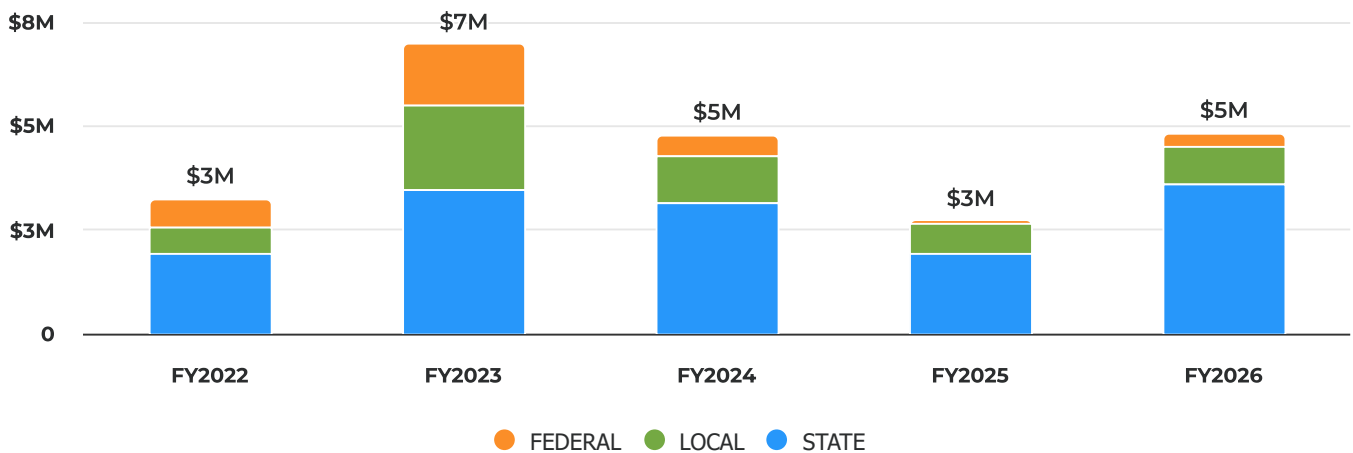
## Revenue Summary

### Historical Revenues Across Department

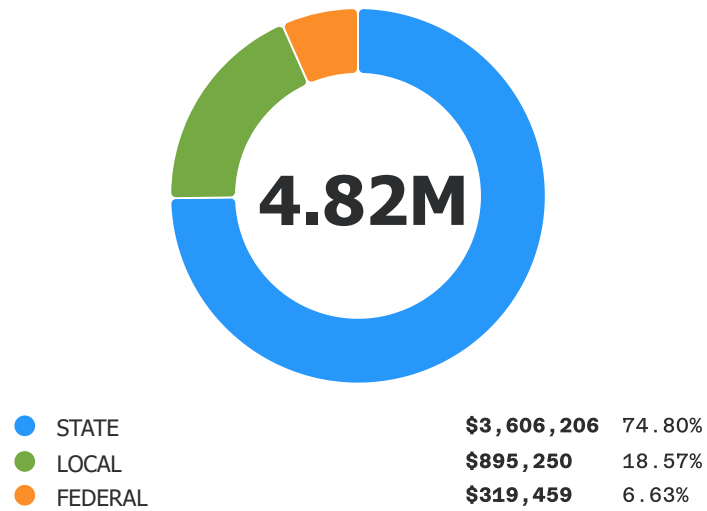


## Revenues by Revenue Source

### Historical Revenues by Revenue Source



## FY26 Revenues by Revenue Source



### Revenues by Revenue Source

| Category              | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|-----------------------|-----------------------|-----------------------|--------------------------------------------------------------|
| LOCAL                 | \$875,800.00          | \$895,250.00          | 2.22%                                                        |
| STATE                 | \$3,596,879.02        | \$3,606,206.20        | 0.26%                                                        |
| FEDERAL               | \$317,023.98          | \$319,458.80          | 0.77%                                                        |
| <b>Total Revenues</b> | <b>\$4,789,703.00</b> | <b>\$4,820,915.00</b> | <b>0.65%</b>                                                 |



# Budget Detail

|                                |       |                           | 2024<br>Actual     | 2025<br>Adopted    | 2025<br>Modified   | 2025<br>Projected  | 2026<br>Tentative  | 2026<br>Adopted    |
|--------------------------------|-------|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>PUBLIC HEALTH (270)</b>     |       |                           | <b>\$3,958,648</b> | <b>\$4,718,373</b> | <b>\$4,718,373</b> | <b>\$4,604,647</b> | <b>\$5,308,196</b> | <b>\$5,308,196</b> |
| <b>PH ADMINISTRATION (PA)</b>  |       |                           | <b>\$286,857</b>   | <b>\$282,323</b>   | <b>\$282,323</b>   | <b>\$310,311</b>   | <b>\$348,831</b>   | <b>\$348,831</b>   |
| <b>PH ADMINISTRATION (PA0)</b> |       |                           | <b>\$286,857</b>   | <b>\$282,323</b>   | <b>\$282,323</b>   | <b>\$310,311</b>   | <b>\$348,831</b>   | <b>\$348,831</b>   |
| <b>PERSONNEL (1)</b>           |       |                           | <b>\$333,890</b>   | <b>\$330,671</b>   | <b>\$330,671</b>   | <b>\$360,690</b>   | <b>\$371,824</b>   | <b>\$371,824</b>   |
| PA040101                       | 12000 | P ADM SUPER/ADMIN         | \$157,276          | \$217,426          | \$217,426          | \$236,171          | \$246,852          | \$246,852          |
| PA040101                       | 13000 | P ADM TECHNICAL           | \$49,597           | \$55,631           | \$55,631           | \$54,819           | \$61,354           | \$61,354           |
| PA040101                       | 14000 | P ADM CLERICAL            | \$57,983           | \$57,404           | \$57,404           | \$58,321           | \$63,331           | \$63,331           |
| PA040101                       | 18000 | P ADM OVERTIME            | \$1,784            | \$0                | \$0                | \$3                | \$0                | \$0                |
| PA040101                       | 19000 | P ADM TEMP EMPLOYEE       | \$1,965            | \$0                | \$0                | \$0                | \$0                | \$0                |
| PA040101                       | 19501 | P ADM LONGEVITY PMTS      | \$2,668            | \$210              | \$210              | \$2,211            | \$287              | \$287              |
| PA040101                       | 19502 | P ADM VACATION PAYOUT     | \$28,928           | \$0                | \$0                | \$0                | \$0                | \$0                |
| PA040101                       | 19507 | P ADM OUT OF TITLE PAY    | \$20,078           | \$0                | \$0                | \$7,594            | \$0                | \$0                |
| PA040101                       | 19510 | ADM VACATION BUY BACK     | \$1,242            | \$0                | \$0                | \$0                | \$0                | \$0                |
| PA040101                       | 19513 | ADM COMP TIME PAY OUT     | \$9,369            | \$0                | \$0                | \$0                | \$0                | \$0                |
| PA040101                       | 19515 | ADM EXT SICK LVE HALF PAY | \$0                | \$0                | \$0                | \$1,570            | \$0                | \$0                |
| PA040101                       | 19516 | P ADM INCENTIVE PAY       | \$3,000            | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>         |       |                           | <b>\$65,788</b>    | <b>\$71,054</b>    | <b>\$71,054</b>    | <b>\$68,973</b>    | <b>\$118,682</b>   | <b>\$118,682</b>   |
| PA040104                       | 407HS | ADM HUMAN SVCS BLDG RENT  | \$13,304           | \$12,967           | \$12,967           | \$12,967           | \$34,283           | \$34,283           |
| PA040104                       | 408HS | ADM HUMAN SVCS BLDG MAIN  | \$13,009           | \$14,849           | \$14,849           | \$14,849           | \$43,003           | \$43,003           |
| PA040104                       | 41102 | P ADM EDUC WORKSHOPS      | \$418              | \$500              | \$500              | \$500              | \$500              | \$500              |
| PA040104                       | 41401 | P ADM LIAB & OTHER INS    | \$807              | \$1,967            | \$1,967            | \$1,967            | \$1,967            | \$1,967            |
| PA040104                       | 41901 | P ADM CENTRAL PRINTING    | \$242              | \$10               | \$10               | \$200              | \$200              | \$200              |
| PA040104                       | 42000 | P ADM OFFICE SUPPLIES     | \$183              | \$150              | \$150              | \$150              | \$150              | \$150              |
| PA040104                       | 42101 | P ADM I/D COPYING EQUIP   | \$256              | \$400              | \$400              | \$356              | \$157              | \$157              |
| PA040104                       | 42302 | P ADM OTHER PHONE SVCS    | \$723              | \$800              | \$800              | \$800              | \$800              | \$800              |
| PA040104                       | 42303 | P ADM I/D PHONE CHARGES   | \$636              | \$636              | \$636              | \$636              | \$777              | \$777              |
| PA040104                       | 42402 | P ADM I/D POSTAGE         | \$123              | \$75               | \$75               | \$123              | \$70               | \$70               |
| PA040104                       | 42600 | ADM BOOKS & PERIODICALS   | \$96               | \$200              | \$200              | \$0                | \$0                | \$0                |
| PA040104                       | 42700 | P ADM MEMBERSHIPS & DUES  | \$120              | \$0                | \$0                | \$0                | \$0                | \$0                |
| PA040104                       | 43003 | P ADM ACCT & FINANCIAL    | \$35,650           | \$35,650           | \$35,650           | \$35,650           | \$35,650           | \$35,650           |
| PA040104                       | 43007 | P ADM OTHER FEES & SVCS   | \$25               | \$0                | \$0                | \$0                | \$0                | \$0                |
| PA040104                       | 43007 | BH P BH OTHER FEES & SVCS | \$0                | \$2,000            | \$2,000            | \$0                | \$350              | \$350              |
| PA040104                       | 44000 | P ADM I/D AUTO EXPS       | \$12               | \$100              | \$100              | \$75               | \$75               | \$75               |
| PA040104                       | 44100 | P ADM I/D FUEL CHARGES    | \$110              | \$250              | \$250              | \$200              | \$200              | \$200              |
| PA040104                       | 44500 | P ADM OTHER TRAVEL REIMB  | \$74               | \$500              | \$500              | \$500              | \$500              | \$500              |
| <b>REVENUE (5)</b>             |       |                           | <b>(\$270,512)</b> | <b>(\$300,100)</b> | <b>(\$300,100)</b> | <b>(\$300,050)</b> | <b>(\$336,050)</b> | <b>(\$336,050)</b> |
| PA016895                       | 55000 | P LR MISC REIMBS          | (\$50)             | (\$100)            | (\$100)            | (\$50)             | (\$50)             | (\$50)             |
| PA027015                       | 55000 | P ADM PRIOR YEAR REFUND   | (\$71)             | \$0                | \$0                | \$0                | \$0                | \$0                |
| PA034015                       | 56000 | P SA PUBLIC HEALTH ADMIN  | (\$267,161)        | (\$300,000)        | (\$300,000)        | (\$300,000)        | (\$336,000)        | (\$336,000)        |
| PA034895                       | 56000 | P HWB SA OTHER HEALTH     | (\$3,230)          | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>EMPLOYEE BENEFITS (8)</b>   |       |                           | <b>\$157,692</b>   | <b>\$180,698</b>   | <b>\$180,698</b>   | <b>\$180,698</b>   | <b>\$194,375</b>   | <b>\$194,375</b>   |
| PA040108                       | 81000 | RETIREMENT                | \$40,533           | \$45,172           | \$45,172           | \$45,172           | \$55,811           | \$55,811           |
| PA040108                       | 83000 | SOCIAL SECURITY           | \$23,970           | \$23,530           | \$23,530           | \$23,530           | \$26,627           | \$26,627           |
| PA040108                       | 84000 | WORKERS' COMP             | \$7,669            | \$8,694            | \$8,694            | \$8,694            | \$9,595            | \$9,595            |
| PA040108                       | 84500 | GROUP LIFE INS            | \$381              | \$445              | \$445              | \$445              | \$445              | \$445              |
| PA040108                       | 86000 | HOSPITAL & MED INS        | \$81,341           | \$98,341           | \$98,341           | \$98,341           | \$97,420           | \$97,420           |
| PA040108                       | 86500 | DENTAL INS                | \$2,813            | \$3,322            | \$3,322            | \$3,322            | \$3,358            | \$3,358            |
| PA040108                       | 89000 | VISION INS                | \$985              | \$1,194            | \$1,194            | \$1,194            | \$1,119            | \$1,119            |
| <b>CORONERS PROGRAM (PC)</b>   |       |                           | <b>\$266,337</b>   | <b>\$427,173</b>   | <b>\$427,173</b>   | <b>\$434,315</b>   | <b>\$425,513</b>   | <b>\$425,513</b>   |
| <b>CORONERS PROGRAM (PC0)</b>  |       |                           | <b>\$266,337</b>   | <b>\$427,173</b>   | <b>\$427,173</b>   | <b>\$434,315</b>   | <b>\$425,513</b>   | <b>\$425,513</b>   |
| <b>PERSONNEL (1)</b>           |       |                           | <b>\$45,118</b>    | <b>\$47,210</b>    | <b>\$47,210</b>    | <b>\$50,163</b>    | <b>\$48,486</b>    | <b>\$48,486</b>    |
| PC011851                       | 13000 | P COR TECHNICAL           | \$36,871           | \$36,588           | \$36,588           | \$36,730           | \$36,588           | \$36,588           |
| PC011851                       | 14000 | P CORONERS CLERICAL       | \$6,247            | \$10,622           | \$10,622           | \$11,371           | \$11,898           | \$11,898           |
| PC011851                       | 19550 | HEALTH INS BUYOUT         | \$2,000            | \$0                | \$0                | \$2,061            | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>         |       |                           | <b>\$268,675</b>   | <b>\$304,062</b>   | <b>\$304,062</b>   | <b>\$309,751</b>   | <b>\$304,751</b>   | <b>\$304,751</b>   |
| PC011854                       | 407MF | P COR MORGUE FEE          | \$38,800           | \$40,000           | \$40,000           | \$40,000           | \$40,000           | \$40,000           |
| PC011854                       | 41102 | P COR EDUC WORKSHOPS      | \$2,450            | \$2,600            | \$2,600            | \$2,675            | \$2,675            | \$2,675            |
| PC011854                       | 41401 | P COR LIAB & OTHER INS    | \$1,009            | \$1,931            | \$1,931            | \$1,931            | \$1,931            | \$1,931            |
| PC011854                       | 41901 | P COR CENTRAL PRINTING    | \$21               | \$0                | \$0                | \$0                | \$0                | \$0                |



|                                         |       |      |                             | 2024<br>Actual     | 2025<br>Adopted  | 2025<br>Modified | 2025<br>Projected | 2026<br>Tentative | 2026<br>Adopted  |
|-----------------------------------------|-------|------|-----------------------------|--------------------|------------------|------------------|-------------------|-------------------|------------------|
| PC011854                                | 42000 |      | P COR OFFICE SUPPLIES       | \$0                | \$50             | \$50             | \$25              | \$25              | \$25             |
| PC011854                                | 42302 |      | COR OTHER PHONE SVCS        | \$208              | \$206            | \$206            | \$210             | \$210             | \$210            |
| PC011854                                | 42401 |      | P COR REGULAR POSTAGE       | \$125              | \$200            | \$200            | \$175             | \$175             | \$175            |
| PC011854                                | 42402 |      | P COR I/D POSTAGE           | \$16               | \$25             | \$25             | \$25              | \$25              | \$25             |
| PC011854                                | 42700 |      | P COR MEMBERSHIPS & DUES    | \$440              | \$550            | \$550            | \$460             | \$460             | \$460            |
| PC011854                                | 43004 |      | P COR MED FEES              | \$5,850            | \$4,000          | \$4,000          | \$4,750           | \$4,750           | \$4,750          |
| PC011854                                | 43007 |      | P COR OTHER FEES & SVCS     | \$11,412           | \$13,500         | \$13,500         | \$13,500          | \$13,500          | \$13,500         |
| PC011854                                | 43016 |      | P COR AUTOPSIES             | \$119,050          | \$135,000        | \$135,000        | \$135,000         | \$135,000         | \$135,000        |
| PC011854                                | 44300 |      | P COR MILEAGE REIMB         | \$4,182            | \$6,000          | \$6,000          | \$6,000           | \$6,000           | \$6,000          |
| PC011854                                | 45100 |      | P COR MED SUPPLIES          | \$40,082           | \$55,000         | \$55,000         | \$55,000          | \$50,000          | \$50,000         |
| PC011854                                | 46500 |      | P COR OTHER PMTS            | \$45,032           | \$45,000         | \$45,000         | \$50,000          | \$50,000          | \$50,000         |
| <b>REVENUE (5)</b>                      |       |      |                             | <b>(\$118,889)</b> | <b>\$0</b>       | <b>\$0</b>       | <b>(\$1,500)</b>  | <b>(\$1,500)</b>  | <b>(\$1,500)</b> |
| PC027015                                | 55000 |      | CORONERS PRIOR YR REFUND    | (\$117,089)        | \$0              | \$0              | \$0               | \$0               | \$0              |
| PC030895                                | 56000 |      | P CORONERS STATE AID        | (\$300)            | \$0              | \$0              | \$0               | \$0               | \$0              |
| PC040895                                | 57000 |      | PH CORONERS FEDERAL AID     | (\$1,500)          | \$0              | \$0              | (\$1,500)         | (\$1,500)         | (\$1,500)        |
| <b>EMPLOYEE BENEFITS (8)</b>            |       |      |                             | <b>\$71,433</b>    | <b>\$75,901</b>  | <b>\$75,901</b>  | <b>\$75,901</b>   | <b>\$73,776</b>   | <b>\$73,776</b>  |
| PC011858                                | 81000 |      | RETIREMENT                  | \$5,842            | \$6,451          | \$6,451          | \$6,451           | \$7,278           | \$7,278          |
| PC011858                                | 83000 |      | SOCIAL SECURITY             | \$2,673            | \$2,768          | \$2,768          | \$2,768           | \$2,962           | \$2,962          |
| PC011858                                | 84000 |      | WORKERS' COMP               | \$1,177            | \$1,243          | \$1,243          | \$1,243           | \$1,251           | \$1,251          |
| PC011858                                | 84500 |      | GROUP LIFE INS              | \$428              | \$438            | \$438            | \$438             | \$438             | \$438            |
| PC011858                                | 86000 |      | HOSPITAL & MED INS          | \$57,300           | \$60,865         | \$60,865         | \$60,865          | \$57,677          | \$57,677         |
| PC011858                                | 86500 |      | DENTAL INS                  | \$3,161            | \$3,260          | \$3,260          | \$3,260           | \$3,294           | \$3,294          |
| PC011858                                | 89000 |      | VISION INS                  | \$852              | \$876            | \$876            | \$876             | \$876             | \$876            |
| <b>EARLY INTERVENTION PROGRAM (PE)</b>  |       |      |                             | <b>\$602,403</b>   | <b>\$671,855</b> | <b>\$671,855</b> | <b>\$688,354</b>  | <b>\$758,464</b>  | <b>\$758,464</b> |
| <b>EARLY INTERVENTION PROGRAM (PE0)</b> |       |      |                             | <b>\$602,403</b>   | <b>\$671,855</b> | <b>\$671,855</b> | <b>\$688,354</b>  | <b>\$758,464</b>  | <b>\$758,464</b> |
| <b>PERSONNEL (1)</b>                    |       |      |                             | <b>\$415,717</b>   | <b>\$472,112</b> | <b>\$472,112</b> | <b>\$487,863</b>  | <b>\$537,252</b>  | <b>\$537,252</b> |
| PE040591                                | 11000 |      | P ECP DIRECT SVC WORKERS    | \$291,115          | \$330,844        | \$330,844        | \$297,869         | \$373,492         | \$373,492        |
| PE040591                                | 12000 |      | P ECP SUPER ADMIN           | \$35,996           | \$35,734         | \$35,734         | \$37,703          | \$39,502          | \$39,502         |
| PE040591                                | 14000 |      | P ECP CLERICAL              | \$62,376           | \$102,249        | \$102,249        | \$109,013         | \$113,716         | \$113,716        |
| PE040591                                | 18000 |      | P ECP OVERTIME              | \$3,250            | \$1,125          | \$1,125          | \$1,261           | \$1,125           | \$1,125          |
| PE040591                                | 19501 |      | P ECP LONGEVITY PMTS        | \$3,199            | \$2,160          | \$2,160          | \$13,316          | \$9,417           | \$9,417          |
| PE040591                                | 19502 |      | P ECP VACATION PAYOUT       | \$7,325            | \$0              | \$0              | \$10,892          | \$0               | \$0              |
| PE040591                                | 19508 |      | P ECP ON CALL PAY           | \$342              | \$0              | \$0              | \$3,000           | \$0               | \$0              |
| PE040591                                | 19510 |      | P ECP VACATION BUY BACK     | \$2,563            | \$0              | \$0              | \$3,974           | \$0               | \$0              |
| PE040591                                | 19513 |      | P ECP COMP TIME PAY OUT     | \$12               | \$0              | \$0              | \$0               | \$0               | \$0              |
| PE040591                                | 19515 |      | P ECP EXT SICK LVE HALF PAY | \$0                | \$0              | \$0              | \$3,000           | \$0               | \$0              |
| PE040591                                | 19516 |      | P ECP INCENTIVE PAYOUTS     | \$3,000            | \$0              | \$0              | \$0               | \$0               | \$0              |
| PE040591                                | 19550 |      | P ECP HEALTH INS BUYOUT     | \$6,539            | \$0              | \$0              | \$7,834           | \$0               | \$0              |
| <b>CONTRACTUAL (4)</b>                  |       |      |                             | <b>\$341,871</b>   | <b>\$319,461</b> | <b>\$319,461</b> | <b>\$321,209</b>  | <b>\$319,497</b>  | <b>\$319,497</b> |
| PE040594                                | 407HS |      | ECP HUMAN SVCS BLDG RENT    | \$21,852           | \$21,298         | \$21,298         | \$21,298          | \$15,182          | \$15,182         |
| PE040594                                | 408HS |      | ECP HUMAN SVCS BLDG MAIN    | \$21,366           | \$24,390         | \$24,390         | \$24,390          | \$19,043          | \$19,043         |
| PE040594                                | 41401 |      | P ECP LIAB & OTHER INS      | \$2,118            | \$3,702          | \$3,702          | \$3,702           | \$3,702           | \$3,702          |
| PE040594                                | 414MM |      | ECP MED MALPRACTICE INS     | \$2,603            | \$2,603          | \$2,603          | \$6,350           | \$7,000           | \$7,000          |
| PE040594                                | 41901 |      | P ECP CENTRAL PRINTING      | \$78               | \$100            | \$100            | \$100             | \$100             | \$100            |
| PE040594                                | 41901 | CSHN | ECP I/D CENTRAL PRINTING    | \$356              | \$275            | \$275            | \$350             | \$350             | \$350            |
| PE040594                                | 42000 |      | P ECP OFFICE SUPPLIES       | \$355              | \$600            | \$600            | \$500             | \$500             | \$500            |
| PE040594                                | 42004 |      | P COMPUTER SOFTWARE         | \$4,032            | \$3,696          | \$3,696          | \$5,750           | \$7,000           | \$7,000          |
| PE040594                                | 42101 |      | P ECP I/D COPYING EQUIP     | \$547              | \$1,200          | \$1,200          | \$728             | \$824             | \$824            |
| PE040594                                | 421FL |      | P ECP FLEET LEASE           | \$1,487            | \$11,231         | \$11,231         | \$9,500           | \$9,500           | \$9,500          |
| PE040594                                | 42302 |      | P ECP OTHER PHONE SVCS      | \$2,250            | \$2,300          | \$2,300          | \$2,300           | \$2,300           | \$2,300          |
| PE040594                                | 42303 |      | P ECP I/D PHONE CHARGES     | \$716              | \$716            | \$716            | \$716             | \$971             | \$971            |
| PE040594                                | 42401 |      | P ECP REG POSTAGE EXPS      | \$250              | \$400            | \$400            | \$325             | \$325             | \$325            |
| PE040594                                | 42402 |      | P ECP I/D POSTAGE           | \$713              | \$800            | \$800            | \$800             | \$800             | \$800            |
| PE040594                                | 42800 |      | P ECP OTHER SUPPLIES        | \$74               | \$2,500          | \$2,500          | \$500             | \$1,000           | \$1,000          |
| PE040594                                | 43007 |      | P ECP OTHER FEES & SVCS     | \$6,635            | \$5,000          | \$5,000          | \$5,000           | \$5,000           | \$5,000          |
| PE040594                                | 430DS |      | P ECP DIRECT SVC FEES       | \$185,743          | \$138,000        | \$138,000        | \$138,000         | \$145,000         | \$145,000        |
| PE040594                                | 430DS | PROV | ECP DIRECT SVC FEES PROV    | \$24,236           | \$32,000         | \$32,000         | \$30,000          | \$30,000          | \$30,000         |
| PE040594                                | 430RS |      | P ECP RESPITE FEES          | \$0                | \$300            | \$300            | \$300             | \$300             | \$300            |
| PE040594                                | 430SC |      | P ECP SVC COORD FEE         | \$16,201           | \$19,200         | \$19,200         | \$20,000          | \$20,000          | \$20,000         |



|                                        |       |                              | 2024<br>Actual       | 2025<br>Adopted      | 2025<br>Modified     | 2025<br>Projected    | 2026<br>Tentative    | 2026<br>Adopted      |
|----------------------------------------|-------|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| PE040594                               | 430TR | P ECP TRANSPORT FEES         | \$9,279              | \$9,000              | \$9,000              | \$9,250              | \$9,250              | \$9,250              |
| PE040594                               | 44000 | P ECP I/D AUTOM EXPS         | \$703                | \$900                | \$900                | \$550                | \$550                | \$550                |
| PE040594                               | 44100 | P ECP I/D FUEL CHARGES       | \$864                | \$1,000              | \$1,000              | \$1,000              | \$1,000              | \$1,000              |
| PE040594                               | 44300 | P ECP MILEAGE REIMB          | \$28                 | \$0                  | \$0                  | \$50                 | \$50                 | \$50                 |
| PE040594                               | 44500 | P ECP OTHER TRAVEL REIMB     | \$1,060              | \$250                | \$250                | \$750                | \$750                | \$750                |
| PE040594                               | 48600 | P ECP EVALUATIONS            | \$35,426             | \$31,000             | \$31,000             | \$32,500             | \$32,500             | \$32,500             |
| PE040594                               | 48600 | PROV E ECP EVALUATIONS PROV  | \$2,898              | \$7,000              | \$7,000              | \$6,500              | \$6,500              | \$6,500              |
| <b>REVENUE (5)</b>                     |       |                              | <b>(\$362,292)</b>   | <b>(\$377,433)</b>   | <b>(\$377,433)</b>   | <b>(\$378,433)</b>   | <b>(\$378,433)</b>   | <b>(\$378,433)</b>   |
| PE016215                               | 55000 | EARLY INTERVENTION FEE       | (\$150)              | (\$35,000)           | (\$35,000)           | (\$35,000)           | (\$35,000)           | (\$35,000)           |
| PE016215                               | 550MA | EARLY INTERVENT FEES MA      | (\$13,765)           | (\$50,000)           | (\$50,000)           | (\$48,000)           | (\$48,000)           | (\$48,000)           |
| PE016215                               | 550PI | EARLY INTERVENT FEES PI      | \$100                | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| PE027015                               | 55000 | P LR PE PRIOR YR REFUNDS     | (\$21,930)           | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| PE034015                               | 56000 | P SA EI ADMINON              | (\$91,690)           | (\$95,000)           | (\$95,000)           | (\$95,000)           | (\$95,000)           | (\$95,000)           |
| PE034015                               | 56000 | EISA P SA EARLY INTERVENTION | (\$20,315)           | (\$16,180)           | (\$16,180)           | (\$15,139)           | (\$15,139)           | (\$15,139)           |
| PE034495                               | 56000 | P SA EI NYSDOH REIMB         | (\$79,218)           | (\$70,000)           | (\$70,000)           | (\$73,000)           | (\$73,000)           | (\$73,000)           |
| PE034895                               | 56000 | P HWB SA OTHER HEALTH        | (\$3,230)            | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| PE044515                               | 57000 | P FA EIP PROGRAM             | (\$64,330)           | (\$46,900)           | (\$46,900)           | (\$47,941)           | (\$47,941)           | (\$47,941)           |
| PE044895                               | 57000 | CSHN P FA CSHN GRANT         | (\$67,765)           | (\$64,353)           | (\$64,353)           | (\$64,353)           | (\$64,353)           | (\$64,353)           |
| <b>EMPLOYEE BENEFITS (8)</b>           |       |                              | <b>\$207,107</b>     | <b>\$257,715</b>     | <b>\$257,715</b>     | <b>\$257,715</b>     | <b>\$280,148</b>     | <b>\$280,148</b>     |
| PE040598                               | 81000 | RETIREMENT                   | \$53,490             | \$64,337             | \$64,337             | \$64,337             | \$80,471             | \$80,471             |
| PE040598                               | 83000 | SOCIAL SECURITY              | \$29,730             | \$33,641             | \$33,641             | \$33,641             | \$38,577             | \$38,577             |
| PE040598                               | 84000 | WORKERS' COMP                | \$10,617             | \$12,390             | \$12,390             | \$12,390             | \$13,834             | \$13,834             |
| PE040598                               | 84500 | GROUP LIFE INS               | \$662                | \$839                | \$839                | \$839                | \$839                | \$839                |
| PE040598                               | 86000 | HOSPITAL & MED INS           | \$106,108            | \$138,129            | \$138,129            | \$138,129            | \$138,016            | \$138,016            |
| PE040598                               | 86500 | DENTAL INS                   | \$4,891              | \$6,252              | \$6,252              | \$6,252              | \$6,318              | \$6,318              |
| PE040598                               | 89000 | VISION INS                   | \$1,608              | \$2,127              | \$2,127              | \$2,127              | \$2,093              | \$2,093              |
| <b>PRESCHOOL SPEC ED PROGRAM (PK)</b>  |       |                              | <b>\$2,121,089</b>   | <b>\$2,422,006</b>   | <b>\$2,422,006</b>   | <b>\$2,307,746</b>   | <b>\$2,599,926</b>   | <b>\$2,599,926</b>   |
| <b>PRESCHOOL SPEC ED PROGRAM (PK0)</b> |       |                              | <b>\$2,121,089</b>   | <b>\$2,422,006</b>   | <b>\$2,422,006</b>   | <b>\$2,307,746</b>   | <b>\$2,599,926</b>   | <b>\$2,599,926</b>   |
| <b>PERSONNEL (1)</b>                   |       |                              | <b>\$155,361</b>     | <b>\$185,105</b>     | <b>\$185,105</b>     | <b>\$136,473</b>     | <b>\$141,173</b>     | <b>\$141,173</b>     |
| PK040501                               | 12000 | P PREK SUPER/ADMIN           | \$39,995             | \$39,704             | \$39,704             | \$41,893             | \$43,891             | \$43,891             |
| PK040501                               | 14000 | P PREK CLERICAL              | \$92,912             | \$142,611            | \$142,611            | \$91,937             | \$96,060             | \$96,060             |
| PK040501                               | 19501 | P PREK LONGEVITY PMTS        | \$2,393              | \$2,790              | \$2,790              | \$994                | \$1,222              | \$1,222              |
| PK040501                               | 19502 | P PREK VACATION PAYOUT       | \$11,987             | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| PK040501                               | 19510 | P PREK VACATION BUY BACK     | \$2,119              | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| PK040501                               | 19513 | P PREK COMP TIME PAY OUT     | \$4,238              | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| PK040501                               | 19550 | P PREK HEALTH INS BUYOUT     | \$1,717              | \$0                  | \$0                  | \$1,649              | \$0                  | \$0                  |
| <b>CONTRACTUAL (4)</b>                 |       |                              | <b>\$4,494,905</b>   | <b>\$4,867,407</b>   | <b>\$4,867,407</b>   | <b>\$5,176,457</b>   | <b>\$5,147,404</b>   | <b>\$5,147,404</b>   |
| PK040504                               | 407HS | PREK HUMAN SVCS BLDG REN     | \$6,591              | \$6,424              | \$6,424              | \$6,424              | \$8,106              | \$8,106              |
| PK040504                               | 408HS | PREK HUMAN SVCS BLDG MAI     | \$6,445              | \$7,357              | \$7,357              | \$7,357              | \$10,168             | \$10,168             |
| PK040504                               | 41401 | P PREK LIAB & OTHER INSUR    | \$807                | \$1,567              | \$1,567              | \$1,567              | \$1,567              | \$1,567              |
| PK040504                               | 42000 | P PREK OFFICE SUPPLIES       | \$346                | \$400                | \$400                | \$350                | \$350                | \$350                |
| PK040504                               | 42004 | PREK COMPUTER SOFTWARE       | \$12,125             | \$13,000             | \$13,000             | \$13,000             | \$13,000             | \$13,000             |
| PK040504                               | 42101 | P PREK I/D COPYING EQUIP     | \$643                | \$1,200              | \$1,200              | \$1,200              | \$824                | \$824                |
| PK040504                               | 42303 | P PREK I/D PHONE CHARGES     | \$239                | \$239                | \$239                | \$2,466              | \$194                | \$194                |
| PK040504                               | 42402 | P PREK I/D POSTAGE           | \$643                | \$650                | \$650                | \$650                | \$650                | \$650                |
| PK040504                               | 42800 | P PREK OTHER SUPPLIES        | \$0                  | \$2,000              | \$2,000              | \$2,000              | \$1,000              | \$1,000              |
| PK040504                               | 43003 | PREK ACCTING & FINANCIAL     | \$9,000              | \$4,500              | \$4,500              | \$4,500              | \$4,500              | \$4,500              |
| PK040504                               | 44000 | P PREK I/D AUTO EXPENSE      | \$0                  | \$30                 | \$30                 | \$20                 | \$20                 | \$20                 |
| PK040504                               | 44100 | P PREK I/D FUEL CHARGES      | \$0                  | \$40                 | \$40                 | \$25                 | \$25                 | \$25                 |
| PK040504                               | 44401 | P PREK SPECIAL TRAVEL        | \$966,947            | \$900,000            | \$900,000            | \$1,000,000          | \$1,000,000          | \$1,000,000          |
| PK040504                               | 444PA | P PREK PARENT TRAVEL         | \$22,995             | \$55,000             | \$55,000             | \$15,000             | \$32,000             | \$32,000             |
| PK040504                               | 46502 | P PREK TUITION PMTS          | \$1,988,952          | \$2,400,000          | \$2,400,000          | \$2,600,000          | \$2,600,000          | \$2,600,000          |
| PK040504                               | 465AD | P PREK ADMINVE COSTS         | \$278,697            | \$250,000            | \$250,000            | \$296,899            | \$250,000            | \$250,000            |
| PK040504                               | 47700 | P PREK RELATED SVCS          | \$916,845            | \$900,000            | \$900,000            | \$900,000            | \$900,000            | \$900,000            |
| PK040504                               | 48600 | P PREK EVALUATIONS           | \$118,832            | \$135,000            | \$135,000            | \$135,000            | \$135,000            | \$135,000            |
| PK040504                               | 49900 | P PREK MISC EXPENSE          | \$25                 | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| PK040504                               | 499SE | PREK SECTION 4408 COSTS      | \$164,773            | \$190,000            | \$190,000            | \$190,000            | \$190,000            | \$190,000            |
| <b>REVENUE (5)</b>                     |       |                              | <b>(\$2,603,954)</b> | <b>(\$2,707,000)</b> | <b>(\$2,707,000)</b> | <b>(\$3,081,678)</b> | <b>(\$2,782,350)</b> | <b>(\$2,782,350)</b> |
| PK016895                               | 550MA | P LR PRE K FEES MEDICAID     | (\$687,304)          | (\$700,000)          | (\$700,000)          | (\$700,000)          | (\$725,000)          | (\$725,000)          |
| PK027015                               | 55000 | LR PK PRIOR YR REFUNDS       | (\$116,789)          | \$0                  | \$0                  | (\$375,553)          | \$0                  | \$0                  |
| PK034015                               | 56000 | P SA PRE K ADMIN             | (\$30,300)           | (\$32,000)           | (\$32,000)           | (\$31,125)           | (\$22,350)           | (\$22,350)           |
| PK034725                               | 56000 | P SA NYSOP 59-5%             | (\$1,769,560)        | (\$1,975,000)        | (\$1,975,000)        | (\$1,975,000)        | (\$2,035,000)        | (\$2,035,000)        |



|                                       |       |      |                            | 2024<br>Actual   | 2025<br>Adopted    | 2025<br>Modified   | 2025<br>Projected | 2026<br>Tentative  | 2026<br>Adopted    |
|---------------------------------------|-------|------|----------------------------|------------------|--------------------|--------------------|-------------------|--------------------|--------------------|
| <b>EMPLOYEE BENEFITS (8)</b>          |       |      |                            | <b>\$74,777</b>  | <b>\$76,494</b>    | <b>\$76,494</b>    | <b>\$76,494</b>   | <b>\$93,699</b>    | <b>\$93,699</b>    |
| PK040508                              | 81000 |      | RETIREMENT                 | \$18,883         | \$25,285           | \$25,285           | \$25,285          | \$21,190           | \$21,190           |
| PK040508                              | 83000 |      | SOCIAL SECURITY            | \$11,286         | \$13,785           | \$13,785           | \$13,785          | \$9,905            | \$9,905            |
| PK040508                              | 84000 |      | WORKERS' COMP              | \$3,625          | \$4,867            | \$4,867            | \$4,867           | \$3,641            | \$3,641            |
| PK040508                              | 84500 |      | GROUP LIFE INS             | \$252            | \$355              | \$355              | \$355             | \$252              | \$252              |
| PK040508                              | 86000 |      | HOSPITAL & MED INS         | \$38,249         | \$28,644           | \$28,644           | \$28,644          | \$56,207           | \$56,207           |
| PK040508                              | 86500 |      | DENTAL INS                 | \$1,865          | \$2,646            | \$2,646            | \$2,646           | \$1,898            | \$1,898            |
| PK040508                              | 89000 |      | VISION INS                 | \$616            | \$912              | \$912              | \$912             | \$606              | \$606              |
| <b>PREVENTATIVE HEALTH SVCS (PP)</b>  |       |      |                            | <b>\$681,962</b> | <b>\$915,016</b>   | <b>\$915,016</b>   | <b>\$863,921</b>  | <b>\$1,175,462</b> | <b>\$1,175,462</b> |
| <b>PREVENTATIVE HEALTH SVCS (PP0)</b> |       |      |                            | <b>\$665,152</b> | <b>\$915,016</b>   | <b>\$915,016</b>   | <b>\$865,632</b>  | <b>\$1,175,462</b> | <b>\$1,175,462</b> |
| <b>PERSONNEL (1)</b>                  |       |      |                            | <b>\$894,322</b> | <b>\$1,153,693</b> | <b>\$1,153,693</b> | <b>\$980,636</b>  | <b>\$1,265,213</b> | <b>\$1,265,213</b> |
| PP040101                              | 11000 |      | PREV DIR SVC WORKERS       | \$524,522        | \$705,184          | \$705,184          | \$546,296         | \$813,605          | \$813,605          |
| PP040101                              | 11000 | EP   | EP DIR SVC WORKERS         | \$60,984         | \$60,573           | \$60,573           | \$63,914          | \$34,269           | \$34,269           |
| PP040101                              | 12000 |      | P PREV SUPER/ADMIN         | \$57,726         | \$57,367           | \$57,367           | \$61,507          | \$64,489           | \$64,489           |
| PP040101                              | 13000 |      | P PREV TECHNICAL           | \$67,118         | \$111,186          | \$111,186          | \$77,440          | \$123,861          | \$123,861          |
| PP040101                              | 14000 |      | P PREV CLERICAL            | \$93,748         | \$141,613          | \$141,613          | \$111,543         | \$158,243          | \$158,243          |
| PP040101                              | 17000 |      | PREV REG PART TIME         | \$28,668         | \$57,380           | \$57,380           | \$49,320          | \$62,368           | \$62,368           |
| PP040101                              | 18000 |      | P PREV OVERTIME            | \$20,967         | \$2,250            | \$2,250            | \$4,000           | \$1,688            | \$1,688            |
| PP040101                              | 18000 | EP   | P EP OVERTIME              | \$9              | \$0                | \$0                | \$10              | \$0                | \$0                |
| PP040101                              | 19501 |      | P PREV LONGEVITY PMTS      | \$6,996          | \$5,640            | \$5,640            | \$21,489          | \$6,690            | \$6,690            |
| PP040101                              | 19502 |      | P PREV VACATION PAYOUT     | \$484            | \$0                | \$0                | \$2,477           | \$0                | \$0                |
| PP040101                              | 19504 |      | P PREV HOLIDAY PAY         | \$13             | \$0                | \$0                | \$48              | \$0                | \$0                |
| PP040101                              | 19508 |      | P PREV ON CALL PAY         | \$9,585          | \$12,500           | \$12,500           | \$14,511          | \$0                | \$0                |
| PP040101                              | 19510 |      | PREV VACATION BUYBACK      | \$8,563          | \$0                | \$0                | \$6,124           | \$0                | \$0                |
| PP040101                              | 19513 |      | PREV COMP TIME PAYOUT      | \$4              | \$0                | \$0                | \$1,545           | \$0                | \$0                |
| PP040101                              | 19515 |      | PREV EXT SICK LVE HALF PAY | \$5,574          | \$0                | \$0                | \$15,704          | \$0                | \$0                |
| PP040101                              | 19516 |      | PREV INCENTIVE PAYOUTS     | \$1,500          | \$0                | \$0                | \$0               | \$0                | \$0                |
| PP040101                              | 19550 |      | PREV HEALTH INS BUYOUT     | \$7,860          | \$0                | \$0                | \$4,709           | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>                |       |      |                            | <b>\$431,720</b> | <b>\$462,556</b>   | <b>\$467,056</b>   | <b>\$500,888</b>  | <b>\$466,800</b>   | <b>\$466,800</b>   |
| PP040104                              | 407HS |      | PREV HUMAN SVCS BLDG REN   | \$53,626         | \$52,258           | \$52,258           | \$52,258          | \$42,772           | \$42,772           |
| PP040104                              | 407HS | EP   | HUMAN SVCS BLDG RENT       | \$2,800          | \$2,729            | \$2,729            | \$2,729           | \$0                | \$0                |
| PP040104                              | 408HS |      | PREV HUMAN SVCS BLDG MAI   | \$52,434         | \$59,844           | \$59,844           | \$59,844          | \$53,650           | \$53,650           |
| PP040104                              | 408HS | EP   | HUMAN SVCS BLDG MAINT      | \$2,738          | \$3,125            | \$3,125            | \$3,125           | \$0                | \$0                |
| PP040104                              | 41102 |      | P PREV EDUC WORKSHOPS      | \$0              | \$900              | \$900              | \$750             | \$750              | \$750              |
| PP040104                              | 41102 | EP   | P EP EDUC WORKSHOPS        | \$0              | \$700              | \$700              | \$850             | \$700              | \$700              |
| PP040104                              | 41401 |      | P PREV LIAB & OTHER INSUR  | \$5,144          | \$8,909            | \$8,909            | \$8,909           | \$9,413            | \$9,413            |
| PP040104                              | 41401 | EP   | P PREV LIAB & OTHR INS EP  | \$202            | \$409              | \$409              | \$409             | \$409              | \$409              |
| PP040104                              | 414MM |      | PREV MED MALPRACTICE INS   | \$7,809          | \$7,809            | \$7,809            | \$31,751          | \$32,000           | \$32,000           |
| PP040104                              | 41901 |      | P PREV CENTRAL PRINTING    | \$1,480          | \$600              | \$600              | \$1,400           | \$1,400            | \$1,400            |
| PP040104                              | 41901 | EEE  | P EEE I/D CENTRAL PRINTING | \$25             | \$0                | \$0                | \$0               | \$0                | \$0                |
| PP040104                              | 41901 | EP   | P EP CENTRAL PRINTING      | \$39             | \$100              | \$100              | \$100             | \$100              | \$100              |
| PP040104                              | 41901 | IMM  | P IMM I/D CENTRAL PRINTING | \$326            | \$500              | \$500              | \$500             | \$500              | \$500              |
| PP040104                              | 41901 | LEAD | LEAD I/D CENTR PRINTING    | \$146            | \$250              | \$250              | \$250             | \$250              | \$250              |
| PP040104                              | 41901 | MPX  | MPX I/D CNTRL PRINTING     | \$0              | \$50               | \$50               | \$0               | \$0                | \$0                |
| PP040104                              | 41901 | STD  | STD I/D CNTRL PRINTING     | \$525            | \$500              | \$500              | \$0               | \$0                | \$0                |
| PP040104                              | 41902 |      | PREV COMMERCIAL PRINT      | \$356            | \$400              | \$400              | \$700             | \$700              | \$700              |
| PP040104                              | 42000 |      | P PREV OFFICE SUPPLIES     | \$873            | \$1,500            | \$1,500            | \$820             | \$820              | \$820              |
| PP040104                              | 42000 | EP   | P EP OFFICE SUPPLIES & EXP | \$16             | \$200              | \$200              | \$75              | \$75               | \$75               |
| PP040104                              | 42000 | IMM  | P IMM OFFICE SUPPLIES      | \$65             | \$400              | \$400              | \$400             | \$400              | \$400              |
| PP040104                              | 42000 | LEAD | P LEAD OFFICE SUPPLIES     | \$0              | \$75               | \$75               | \$0               | \$0                | \$0                |
| PP040104                              | 42004 |      | P COMPUTER SOFTWARE        | \$40,065         | \$38,500           | \$38,500           | \$41,740          | \$41,250           | \$41,250           |
| PP040104                              | 42101 |      | P PREV I/D COPYING EQUIP   | \$825            | \$1,200            | \$1,200            | \$740             | \$824              | \$824              |
| PP040104                              | 42101 | IMM  | P IMM I/D COPYING EQUIP    | \$348            | \$200              | \$200              | \$250             | \$69               | \$69               |
| PP040104                              | 421FL |      | P PREV FLEET LEASE         | \$14,582         | \$9,071            | \$9,071            | \$18,656          | \$9,500            | \$9,500            |
| PP040104                              | 42302 |      | P PREV OTHER PHONE SVCS    | \$929            | \$1,200            | \$1,200            | \$1,200           | \$1,200            | \$1,200            |
| PP040104                              | 42302 | EP   | P EP OTHER PHONE SVCS      | \$1,942          | \$2,000            | \$2,000            | \$1,975           | \$1,975            | \$1,975            |
| PP040104                              | 42303 |      | P PREV I/D PHONE CHARGES   | \$2,466          | \$2,466            | \$2,466            | \$239             | \$3,204            | \$3,204            |
| PP040104                              | 42303 | EP   | P EP I/D PHONE CHARGES     | \$80             | \$80               | \$80               | \$80              | \$97               | \$97               |
| PP040104                              | 42401 |      | P PREV REGULAR POSTAGE     | \$155            | \$300              | \$300              | \$250             | \$250              | \$250              |
| PP040104                              | 42402 |      | P PREV I/D POSTAGE         | \$527            | \$450              | \$450              | \$450             | \$450              | \$450              |
| PP040104                              | 42402 | EP   | P EP I/D POSTAGE           | \$0              | \$20               | \$20               | \$0               | \$0                | \$0                |
| PP040104                              | 42402 | LEAD | P LEAD I/D POSTAGE         | \$1,488          | \$1,600            | \$1,600            | \$1,500           | \$1,500            | \$1,500            |





|          |       |      |                            | 2024<br>Actual | 2025<br>Adopted | 2025<br>Modified | 2025<br>Projected | 2026<br>Tentative | 2026<br>Adopted |
|----------|-------|------|----------------------------|----------------|-----------------|------------------|-------------------|-------------------|-----------------|
| PP040104 | 42402 | STD  | P STD I/D POSTAGE          | \$31           | \$100           | \$100            | \$75              | \$75              | \$75            |
| PP040104 | 42600 |      | PREV BOOKS & PERIODICALS   | \$373          | \$800           | \$800            | \$500             | \$500             | \$500           |
| PP040104 | 42600 | IMM  | IMM BOOKS & PERIODICALS    | \$0            | \$500           | \$500            | \$0               | \$500             | \$500           |
| PP040104 | 42700 |      | P PREV MEMBERSHIPS & DUES  | \$4,496        | \$4,660         | \$4,660          | \$4,653           | \$4,717           | \$4,717         |
| PP040104 | 42800 |      | P PREV OTHER SUPPLIES      | \$5,152        | \$1,000         | \$1,000          | \$3,345           | \$2,150           | \$2,150         |
| PP040104 | 42800 | EEE  | P EEE OTHER SUPPLIES       | \$640          | \$0             | \$0              | \$0               | \$0               | \$0             |
| PP040104 | 42800 | EP   | P EP OTHER SUPPLIES        | \$590          | \$2,000         | \$2,000          | \$100             | \$100             | \$100           |
| PP040104 | 42800 | IMM  | P IMM OTHER SUPPLIES       | \$1,523        | \$1,000         | \$1,000          | \$8,046           | \$2,500           | \$2,500         |
| PP040104 | 42800 | LEAD | P LEAD OTHER SUPPLIES      | \$0            | \$300           | \$300            | \$100             | \$100             | \$100           |
| PP040104 | 43003 |      | P PREV ACCT & FINANCIAL    | \$9,250        | \$9,000         | \$9,000          | \$9,250           | \$9,250           | \$9,250         |
| PP040104 | 43005 |      | PREV ADVERTISING FEES      | \$0            | \$2,000         | \$2,000          | \$1,500           | \$1,500           | \$1,500         |
| PP040104 | 43005 | EEE  | EEE ADVERTISING FEES       | \$92           | \$0             | \$0              | \$0               | \$0               | \$0             |
| PP040104 | 43005 | IMM  | P IMM ADV FEES & EXPS      | \$1,200        | \$3,000         | \$3,000          | \$3,000           | \$3,000           | \$3,000         |
| PP040104 | 43007 |      | P PREV OTHER FEES & SVCS   | \$3,002        | \$14,000        | \$18,500         | \$5,268           | \$5,500           | \$5,500         |
| PP040104 | 43007 | EP   | P EP OTHER FEES & SVCS     | \$2,728        | \$2,200         | \$2,200          | \$1,700           | \$1,000           | \$1,000         |
| PP040104 | 43007 | IMM  | P IMM OTHER FEES & SVCS    | \$2,993        | \$1,000         | \$1,000          | \$4,632           | \$5,000           | \$5,000         |
| PP040104 | 43007 | STD  | P STD OTHER FEES & SVCS    | \$369          | \$3,000         | \$3,000          | \$3,000           | \$3,000           | \$3,000         |
| PP040104 | 43007 | TB   | P TB OTHER FEES & SVCS     | \$4,290        | \$1,000         | \$1,000          | \$1,000           | \$1,000           | \$1,000         |
| PP040104 | 44000 |      | P PREV I/D AUTO EXPS       | \$530          | \$600           | \$600            | \$600             | \$600             | \$600           |
| PP040104 | 44000 | EEE  | P EEE I/D AUTO EXPS        | \$12           | \$0             | \$0              | \$0               | \$0               | \$0             |
| PP040104 | 44000 | EP   | P EP I/D AUTO EXPS         | \$0            | \$140           | \$140            | \$100             | \$100             | \$100           |
| PP040104 | 44000 | IMM  | P IMM I/D AUTO EXPENSE     | \$11           | \$100           | \$100            | \$100             | \$100             | \$100           |
| PP040104 | 44000 | LEAD | P LEAD I/D AUTO EXPENSE    | \$16           | \$75            | \$75             | \$75              | \$75              | \$75            |
| PP040104 | 44000 | TB   | P TB I/D AUTO EXPENSE      | \$132          | \$750           | \$750            | \$175             | \$175             | \$175           |
| PP040104 | 44100 |      | P PREV I/D FUEL CHARGES    | \$618          | \$300           | \$300            | \$458             | \$350             | \$350           |
| PP040104 | 44100 | EEE  | P EEE I/D FUEL CHARGES     | \$45           | \$0             | \$0              | \$0               | \$0               | \$0             |
| PP040104 | 44100 | EP   | P EP I/D FUEL CHARGES      | \$147          | \$100           | \$100            | \$100             | \$100             | \$100           |
| PP040104 | 44100 | IMM  | P IMM I/D FUEL CHARGES     | \$114          | \$80            | \$80             | \$100             | \$100             | \$100           |
| PP040104 | 44100 | LEAD | P LEAD I/D FUEL CHARGES    | \$65           | \$75            | \$75             | \$75              | \$75              | \$75            |
| PP040104 | 44100 | TB   | P TB I/D FUEL CHARGES      | \$65           | \$350           | \$350            | \$200             | \$200             | \$200           |
| PP040104 | 44201 |      | PREV CIVIL SVC PROMOTION   | \$0            | \$13            | \$13             | \$0               | \$0               | \$0             |
| PP040104 | 44300 |      | P PREV MILEAGE REIMB       | \$44           | \$100           | \$100            | \$213             | \$150             | \$150           |
| PP040104 | 44300 | TB   | P TB MILEAGE REIMB         | \$31           | \$200           | \$200            | \$200             | \$200             | \$200           |
| PP040104 | 44500 |      | PREV OTHER TRAVEL REIMB    | \$49           | \$1,000         | \$1,000          | \$500             | \$1,000           | \$1,000         |
| PP040104 | 44500 | EP   | EP OTHER TRAVEL REIMB      | \$1,120        | \$1,000         | \$1,000          | \$1,000           | \$1,000           | \$1,000         |
| PP040104 | 44500 | IMM  | IMM OTHER TRAVEL REIMB     | \$71           | \$150           | \$150            | \$230             | \$230             | \$230           |
| PP040104 | 44500 | LEAD | P LEAD OTHER TRAVEL REIMB  | \$0            | \$200           | \$200            | \$100             | \$100             | \$100           |
| PP040104 | 45100 |      | P PREV MED SUPPLIES & EXPE | \$33           | \$1,000         | \$1,000          | \$800             | \$800             | \$800           |
| PP040104 | 45100 | EEE  | P EEE MED SUPPLIES & EXP   | \$1,406        | \$0             | \$0              | \$0               | \$0               | \$0             |
| PP040104 | 45100 | EP   | P EP MED SUPPLIES          | \$0            | \$2,000         | \$2,000          | \$500             | \$500             | \$500           |
| PP040104 | 45100 | IMM  | P IMM MED SUPPLIES         | \$44           | \$0             | \$0              | \$100             | \$100             | \$100           |
| PP040104 | 45100 | MPX  | P MPX MED SUPPLIES         | \$0            | \$50            | \$50             | \$0               | \$0               | \$0             |
| PP040104 | 45100 | STD  | P STD MED SUPPLIES         | \$781          | \$600           | \$600            | \$600             | \$600             | \$600           |
| PP040104 | 45100 | TB   | TB MED SUPPLIES            | \$490          | \$1,000         | \$1,000          | \$750             | \$750             | \$750           |
| PP040104 | 45101 |      | P PREV VACCINES            | \$60,604       | \$60,000        | \$60,000         | \$60,000          | \$65,500          | \$65,500        |
| PP040104 | 465CE |      | PREV OTHER PMTS COOP       | \$109,211      | \$112,488       | \$112,488        | \$121,862         | \$115,862         | \$115,862       |
| PP040104 | 49900 |      | P PREV MISC EXPS           | \$35           | \$100           | \$100            | \$100             | \$100             | \$100           |
| PP040424 | 41901 | RAB  | P RAB I/D CNTRL PRINT      | \$277          | \$400           | \$400            | \$400             | \$400             | \$400           |
| PP040424 | 42000 | RAB  | RAB OFFICE SUPPLIES        | \$85           | \$200           | \$200            | \$200             | \$200             | \$200           |
| PP040424 | 42303 | RAB  | P RAB I/D PHONE CHARGES    | \$80           | \$80            | \$80             | \$80              | \$97              | \$97            |
| PP040424 | 42401 | RAB  | P RAB REGULAR POSTAGE      | \$100          | \$200           | \$200            | \$150             | \$150             | \$150           |
| PP040424 | 42402 | RAB  | P RAB I/D POSTAGE          | \$158          | \$300           | \$300            | \$300             | \$300             | \$300           |
| PP040424 | 43005 | RAB  | P RAB ADVERTISING FEES     | \$0            | \$2,500         | \$2,500          | \$500             | \$500             | \$500           |
| PP040424 | 43007 | RAB  | P RAB OTHER FEES & SVCS    | \$5,953        | \$7,000         | \$7,000          | \$7,000           | \$7,000           | \$7,000         |
| PP040424 | 430AR | RAB  | P RAB ANIMAL RABIES FEES   | \$12,361       | \$10,000        | \$10,000         | \$10,500          | \$10,500          | \$10,500        |
| PP040424 | 430VT | RAB  | P RAB VETERINARIAN SVCS    | \$508          | \$550           | \$550            | \$550             | \$585             | \$585           |
| PP040424 | 44000 | RAB  | P RAB I/D AUTO EXPS        | \$12           | \$25            | \$25             | \$25              | \$25              | \$25            |
| PP040424 | 44100 | RAB  | P RAB I/D FUEL CHARGES     | \$23           | \$25            | \$25             | \$25              | \$25              | \$25            |
| PP040424 | 44300 | RAB  | P RAB MILEAGE REIMB        | \$391          | \$400           | \$400            | \$500             | \$500             | \$500           |
| PP040424 | 45100 | RAB  | P RAB MED SUPPLIES & EXP   | \$0            | \$0             | \$0              | \$100             | \$100             | \$100           |
| PP040424 | 451AV | RAB  | P RAB ANIMAL VACCINE       | \$5,831        | \$9,500         | \$9,500          | \$9,500           | \$9,500           | \$9,500         |



|                                             |       |      |                                  | 2024<br>Actual       | 2025<br>Adopted      | 2025<br>Modified     | 2025<br>Projected    | 2026<br>Tentative    | 2026<br>Adopted      |
|---------------------------------------------|-------|------|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| PP040424                                    | 451HV | RAB  | P RAB HUMAN VACCINE              | \$1,528              | \$5,000              | \$5,000              | \$4,000              | \$4,000              | \$4,000              |
| <b>REVENUE (5)</b>                          |       |      |                                  | <b>(\$1,150,567)</b> | <b>(\$1,313,857)</b> | <b>(\$1,318,357)</b> | <b>(\$1,228,516)</b> | <b>(\$1,231,375)</b> | <b>(\$1,231,375)</b> |
| PP016015                                    | 550CL | RAB  | P LR RAB CLINIC RECEIPTS         | (\$630)              | (\$650)              | (\$650)              | (\$650)              | (\$650)              | (\$650)              |
| PP016015                                    | 550IM |      | P LR IMMUNIZATION CLINICS        | \$545                | (\$6,000)            | (\$6,000)            | (\$6,000)            | (\$6,000)            | (\$6,000)            |
| PP016015                                    | 550MA |      | P PREV LR MEDICAID FEES          | \$233                | (\$200)              | (\$200)              | (\$200)              | (\$200)              | (\$200)              |
| PP016015                                    | 550ME |      | P PREV LR MEDICARE PMTS          | (\$183)              | (\$200)              | (\$200)              | (\$200)              | (\$200)              | (\$200)              |
| PP016015                                    | 550PI |      | P LR PRIVATE INS                 | (\$79,360)           | (\$50,000)           | (\$50,000)           | (\$40,000)           | (\$50,000)           | (\$50,000)           |
| PP016015                                    | 550TB |      | P LR PPD TEST                    | (\$1,020)            | (\$1,000)            | (\$1,000)            | (\$1,640)            | (\$1,000)            | (\$1,000)            |
| PP016015                                    | 550TR |      | P LR TRAVEL CLINICS              | (\$24,101)           | (\$25,000)           | (\$25,000)           | (\$25,000)           | (\$25,000)           | (\$25,000)           |
| PP016015                                    | 550VR | RAB  | P LR RAB VACCINE REIMB           | (\$1,050)            | (\$5,000)            | (\$5,000)            | (\$3,000)            | (\$3,000)            | (\$3,000)            |
| PP016895                                    | 55000 |      | P LR PREVENTATIVE SVCS<br>OTH    | (\$9,500)            | (\$2,500)            | (\$7,000)            | (\$7,000)            | (\$1,000)            | (\$1,000)            |
| PP027015                                    | 55000 |      | P LR PRIOR YEAR REFUNDS          | (\$35,040)           | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| PP027055                                    | 55000 |      | P LR GIFTS & DONATIONS           | (\$100)              | (\$150)              | (\$150)              | (\$650)              | (\$150)              | (\$150)              |
| PP034015                                    | 56000 |      | SA PUB HEALTH PREV &<br>CLINIC   | (\$774,549)          | (\$1,005,400)        | (\$1,005,400)        | (\$926,419)          | (\$926,418)          | (\$926,418)          |
| PP034725                                    | 56000 | DSRP | P SA DSRP FUNDING                | (\$367)              | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| PP034725                                    | 56000 | IMM  | P IMM ACTION PLAN GRANT          | (\$32,377)           | (\$27,013)           | (\$27,013)           | (\$27,013)           | (\$27,013)           | (\$27,013)           |
| PP034725                                    | 56000 | LEAD | P LEAD SA LEAD GRANT             | (\$52,561)           | (\$49,500)           | (\$49,500)           | (\$49,500)           | (\$49,500)           | (\$49,500)           |
| PP034725                                    | 56000 | RAB  | P RAB SA RABIES GRANT            | (\$23,678)           | (\$26,786)           | (\$26,786)           | (\$26,786)           | (\$26,786)           | (\$26,786)           |
| PP034895                                    | 56000 |      | P HWB SA OTHER HEALTH            | (\$1,615)            | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| PP044895                                    | 57000 | CVD  | P FA COVID-19 GRANT              | \$2                  | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| PP044895                                    | 57000 | EP   | P FA EP GRANT                    | (\$90,063)           | (\$87,445)           | (\$87,445)           | (\$87,445)           | (\$87,445)           | (\$87,445)           |
| PP044895                                    | 57000 | IMM  | P FA IMM ACTION PLAN<br>GRANT    | (\$25,153)           | (\$27,013)           | (\$27,013)           | (\$27,013)           | (\$27,013)           | (\$27,013)           |
| <b>EMPLOYEE BENEFITS (8)</b>                |       |      |                                  | <b>\$489,677</b>     | <b>\$612,624</b>     | <b>\$612,624</b>     | <b>\$612,624</b>     | <b>\$674,824</b>     | <b>\$674,824</b>     |
| PP040108                                    | 81000 |      | RETIREMENT                       | \$107,668            | \$140,833            | \$140,833            | \$140,833            | \$178,340            | \$178,340            |
| PP040108                                    | 81000 | EP   | RETIREMENT                       | \$8,261              | \$8,274              | \$8,274              | \$8,274              | \$5,144              | \$5,144              |
| PP040108                                    | 83000 |      | SOCIAL SECURITY                  | \$59,903             | \$77,815             | \$77,815             | \$77,815             | \$89,671             | \$89,671             |
| PP040108                                    | 83000 | EP   | SOCIAL SECURITY                  | \$4,582              | \$4,551              | \$4,551              | \$4,551              | \$2,507              | \$2,507              |
| PP040108                                    | 84000 |      | WORKERS' COMP                    | \$21,688             | \$28,362             | \$28,362             | \$28,362             | \$31,711             | \$31,711             |
| PP040108                                    | 84000 | EP   | WORKERS' COMP                    | \$1,590              | \$1,593              | \$1,593              | \$1,593              | \$884                | \$884                |
| PP040108                                    | 84500 |      | GROUP LIFE INS                   | \$1,461              | \$1,847              | \$1,847              | \$1,847              | \$1,785              | \$1,785              |
| PP040108                                    | 84500 | EP   | GROUP LIFE INS                   | \$93                 | \$93                 | \$93                 | \$93                 | \$52                 | \$52                 |
| PP040108                                    | 86000 |      | HOSPITAL & MED INS               | \$257,455            | \$317,768            | \$317,768            | \$317,768            | \$333,051            | \$333,051            |
| PP040108                                    | 86000 | EP   | HOSPITAL & MED INS               | \$11,053             | \$11,053             | \$11,053             | \$11,053             | \$11,015             | \$11,015             |
| PP040108                                    | 86500 |      | DENTAL INS                       | \$11,188             | \$14,510             | \$14,510             | \$14,510             | \$14,970             | \$14,970             |
| PP040108                                    | 86500 | EP   | DENTAL INS                       | \$687                | \$690                | \$690                | \$690                | \$387                | \$387                |
| PP040108                                    | 89000 |      | VISION INS                       | \$3,785              | \$4,972              | \$4,972              | \$4,972              | \$5,161              | \$5,161              |
| PP040108                                    | 89000 | EP   | VISION INS                       | \$263                | \$263                | \$263                | \$263                | \$146                | \$146                |
| <b>PREVENTATIVE HEALTH SRV GRANTS (PPZ)</b> |       |      |                                  | <b>\$16,810</b>      | <b>\$0</b>           | <b>\$0</b>           | <b>(\$1,711)</b>     | <b>\$0</b>           | <b>\$0</b>           |
| <b>PERSONNEL (1)</b>                        |       |      |                                  | <b>\$93,908</b>      | <b>\$55,088</b>      | <b>\$201,920</b>     | <b>\$201,920</b>     | <b>\$61,988</b>      | <b>\$61,988</b>      |
| PPZ40101                                    | 11000 | CVD  | P ELC CVD DIRECT SERV<br>WORKER  | \$14,881             | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| PPZ40101                                    | 11000 | IWD  | P IWD DIRECT SVC WORKER          | \$26,697             | \$55,088             | \$196,844            | \$196,844            | \$61,988             | \$61,988             |
| PPZ40101                                    | 11000 | OSF  | P OSF DIRECT SVC WORKER          | \$7,454              | \$0                  | \$5,076              | \$5,076              | \$0                  | \$0                  |
| PPZ40101                                    | 12000 | PHC  | P PHC SUPER/ADMIN                | \$2,572              | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| PPZ40101                                    | 14000 | CVD  | P ELC CVD CLERICAL               | \$13,766             | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| PPZ40101                                    | 14000 | PHC  | P PHC CLERICAL                   | \$206                | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| PPZ40101                                    | 17000 | CVD  | P ELC CVD REGULAR PART<br>TIME   | \$13,591             | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| PPZ40101                                    | 18000 | CVD  | P ELC CVD OVERTIME               | \$11                 | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| PPZ40101                                    | 19502 | CVD  | P ELC CVD VACATION<br>PAYOUT     | \$791                | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| PPZ40101                                    | 19508 | CVD  | P ELC CVD ON CALL PAY            | \$13,251             | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| PPZ40101                                    | 19513 | CVD  | P ELC CVD COMP TIME PAY<br>OUT   | \$4                  | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| PPZ40101                                    | 19550 | CVD  | P CVD HEALTH INS BUYOUT          | \$685                | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| <b>EQUIP (2)</b>                            |       |      |                                  | <b>\$1,699</b>       | <b>\$0</b>           | <b>\$9,301</b>       | <b>\$9,301</b>       | <b>\$0</b>           | <b>\$0</b>           |
| PPZ40102                                    | 21000 | IWD  | P IWD FURNITURE &<br>FURNISHINGS | \$1,699              | \$0                  | \$9,301              | \$9,301              | \$0                  | \$0                  |
| <b>CONTRACTUAL (4)</b>                      |       |      |                                  | <b>\$148,085</b>     | <b>\$454</b>         | <b>\$64,575</b>      | <b>\$64,574</b>      | <b>\$0</b>           | <b>\$0</b>           |
| PPZ40104                                    | 41102 | IWD  | P IWD EDUC WORKSHOPS             | \$3,661              | \$0                  | \$21,786             | \$21,495             | \$0                  | \$0                  |
| PPZ40104                                    | 41102 | PHC  | P PHC EDUC WORKSHOPS             | \$5,249              | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| PPZ40104                                    | 41401 | IWD  | P IWD LIAB & OTHER INS           | \$0                  | \$454                | \$454                | \$930                | \$0                  | \$0                  |



|                              |       |     |                              | 2024<br>Actual     | 2025<br>Adopted   | 2025<br>Modified   | 2025<br>Projected  | 2026<br>Tentative | 2026<br>Adopted   |
|------------------------------|-------|-----|------------------------------|--------------------|-------------------|--------------------|--------------------|-------------------|-------------------|
| PPZ40104                     | 41901 | CVD | ELC CVD I/D CENTRAL PRINTING | \$261              | \$0               | \$0                | \$0                | \$0               | \$0               |
| PPZ40104                     | 41901 | OSF | P OSF I/D CENTRAL PRINTING   | \$18               | \$0               | \$15               | \$15               | \$0               | \$0               |
| PPZ40104                     | 41901 | PHC | P PHC I/D CENTRAL PRINTING   | \$170              | \$0               | \$0                | \$0                | \$0               | \$0               |
| PPZ40104                     | 41901 | VAC | P VAC I/D CENTRAL PRINTING   | \$150              | \$0               | \$0                | \$0                | \$0               | \$0               |
| PPZ40104                     | 41902 | OSF | P OSF COMMERCIAL PRINTING    | \$3,075            | \$0               | \$4,107            | \$4,107            | \$0               | \$0               |
| PPZ40104                     | 42000 | IWD | P IWD OFFICE SUPPLIES & EXP  | \$2,285            | \$0               | \$0                | \$2,000            | \$0               | \$0               |
| PPZ40104                     | 42000 | PHC | P PHC OFFICE SUPPLIES & EXP  | \$1,318            | \$0               | \$0                | \$0                | \$0               | \$0               |
| PPZ40104                     | 42001 | CVD | P ELC CVD COMPUTER SUPPLIES  | \$1,229            | \$0               | \$0                | \$0                | \$0               | \$0               |
| PPZ40104                     | 42001 | PHC | P PHC COMPUTER SUPPLIES      | \$1,366            | \$0               | \$0                | \$0                | \$0               | \$0               |
| PPZ40104                     | 42004 | PHC | P PHC COMPUTER SOFTWARE      | \$916              | \$0               | \$0                | \$0                | \$0               | \$0               |
| PPZ40104                     | 42302 | CVD | P ELC CVD OTHER PHONE SVCS   | \$207              | \$0               | \$0                | \$0                | \$0               | \$0               |
| PPZ40104                     | 42402 | OSF | P OSF I/D POSTAGE            | \$50               | \$0               | \$0                | \$0                | \$0               | \$0               |
| PPZ40104                     | 42600 | IWD | P IWD BOOKS & PERIODICALS    | \$0                | \$0               | \$0                | \$1,000            | \$0               | \$0               |
| PPZ40104                     | 42800 | CVD | P ELC CVD OTHER SUPPLIES     | \$6,872            | \$0               | \$0                | \$0                | \$0               | \$0               |
| PPZ40104                     | 42800 | VAC | P VAC OTHER SUPPLIES         | \$1,233            | \$0               | \$0                | \$0                | \$0               | \$0               |
| PPZ40104                     | 43005 | IWD | IWD ADVERTISING FEES & EXP   | \$223              | \$0               | \$3,277            | \$1,500            | \$0               | \$0               |
| PPZ40104                     | 43005 | OSF | OSF ADVERTISING FEES & EXP   | \$13,844           | \$0               | \$11,425           | \$11,425           | \$0               | \$0               |
| PPZ40104                     | 43005 | VAC | VAC ADVERTISING FEES & EXP   | \$62,379           | \$0               | \$0                | \$0                | \$0               | \$0               |
| PPZ40104                     | 43007 | CVD | P ELC CVD OTHER FEES & SERV  | \$11,105           | \$0               | \$0                | \$0                | \$0               | \$0               |
| PPZ40104                     | 43007 | IWD | P IWD OTHER FEES & SRV       | \$501              | \$0               | \$20,009           | \$15,000           | \$0               | \$0               |
| PPZ40104                     | 43007 | OSF | P OSF OTHER FEES & SRV       | \$2,950            | \$0               | \$2                | \$2                | \$0               | \$0               |
| PPZ40104                     | 43007 | VAC | P VAC OTHER FEES & SVCS      | \$2,118            | \$0               | \$0                | \$0                | \$0               | \$0               |
| PPZ40104                     | 44000 | OSF | P OSF I/D AUTO EXPS          | \$3                | \$0               | \$0                | \$0                | \$0               | \$0               |
| PPZ40104                     | 44100 | IWD | P IWD I/D FUEL CHARGES       | \$36               | \$0               | \$0                | \$100              | \$0               | \$0               |
| PPZ40104                     | 44100 | OSF | P OSF I/D FUEL CHARGES       | \$52               | \$0               | \$0                | \$0                | \$0               | \$0               |
| PPZ40104                     | 44100 | PHC | P PHC I/D FUEL CHARGES       | \$3                | \$0               | \$0                | \$0                | \$0               | \$0               |
| PPZ40104                     | 44300 | IWD | P IWD MILEAGE REIMB          | \$0                | \$0               | \$3,500            | \$500              | \$0               | \$0               |
| PPZ40104                     | 44300 | PHC | P PHC MILEAGE REIMB          | \$4,360            | \$0               | \$0                | \$0                | \$0               | \$0               |
| PPZ40104                     | 44500 | IWD | P IWD OTHER TRAVEL REIMB     | \$1,930            | \$0               | \$0                | \$6,500            | \$0               | \$0               |
| PPZ40104                     | 44500 | PHC | P PHC OTHER TRAVEL REIMB     | \$7,119            | \$0               | \$0                | \$0                | \$0               | \$0               |
| PPZ40104                     | 45100 | OSF | P OSF MED SUPPLIES & EXP     | \$507              | \$0               | \$0                | \$0                | \$0               | \$0               |
| PPZ40104                     | 45100 | VAC | P VAC MED SUPPLIES & EXP     | \$12,894           | \$0               | \$0                | \$0                | \$0               | \$0               |
| <b>REVENUE (5)</b>           |       |     |                              | <b>(\$262,941)</b> | <b>(\$91,313)</b> | <b>(\$380,638)</b> | <b>(\$382,349)</b> | <b>(\$91,207)</b> | <b>(\$91,207)</b> |
| PPZ27705                     | 55000 | OSF | P OSF LOCAL REVENUE          | (\$31,788)         | \$0               | (\$24,212)         | (\$24,212)         | \$0               | \$0               |
| PPZ44015                     | 57000 | IWD | P IWD FEDERAL AID            | (\$50,765)         | (\$91,313)        | (\$356,425)        | (\$356,425)        | (\$91,207)        | (\$91,207)        |
| PPZ44895                     | 57000 | CVD | P ELC CVD FEDERAL AID        | (\$73,656)         | \$0               | \$0                | \$0                | \$0               | \$0               |
| PPZ44895                     | 57000 | PHC | P PHC FEDERAL AID            | (\$27,959)         | \$0               | \$0                | (\$1,711)          | \$0               | \$0               |
| PPZ44895                     | 57000 | VAC | VAC COVID19 FEDERAL AID      | (\$78,774)         | \$0               | \$0                | \$0                | \$0               | \$0               |
| <b>EMPLOYEE BENEFITS (8)</b> |       |     |                              | <b>\$36,059</b>    | <b>\$35,771</b>   | <b>\$104,843</b>   | <b>\$104,843</b>   | <b>\$29,219</b>   | <b>\$29,219</b>   |
| PPZ40108                     | 81000 | CVD | RETIREMENT                   | \$5,909            | \$0               | \$0                | \$0                | \$0               | \$0               |
| PPZ40108                     | 81000 | IWD | RETIREMENT                   | \$3,444            | \$7,525           | \$21,458           | \$24,901           | \$9,304           | \$9,304           |
| PPZ40108                     | 81000 | OSF | P OSF RETIREMENT             | \$1,038            | \$0               | \$787              | \$786              | \$0               | \$0               |
| PPZ40108                     | 81000 | PHC | RETIREMENT                   | \$396              | \$0               | \$0                | \$0                | \$0               | \$0               |
| PPZ40108                     | 83000 | CVD | SOCIAL SECURITY              | \$4,318            | \$0               | \$0                | \$0                | \$0               | \$0               |
| PPZ40108                     | 83000 | IWD | SOCIAL SECURITY              | \$1,997            | \$3,988           | \$13,427           | \$13,339           | \$4,648           | \$4,648           |
| PPZ40108                     | 83000 | OSF | P OSF SOCIAL SECURITY        | \$529              | \$0               | \$368              | \$368              | \$0               | \$0               |
| PPZ40108                     | 83000 | PHC | SOCIAL SECURITY              | \$187              | \$0               | \$0                | \$0                | \$0               | \$0               |
| PPZ40108                     | 84000 | CVD | WORKERS' COMP                | \$1,513            | \$0               | \$0                | \$0                | \$0               | \$0               |
| PPZ40108                     | 84000 | IWD | WORKERS' COMP                | \$663              | \$1,449           | \$4,903            | \$4,884            | \$1,599           | \$1,599           |
| PPZ40108                     | 84000 | OSF | P OSF WORKERS' COMP          | \$199              | \$0               | \$135              | \$135              | \$0               | \$0               |
| PPZ40108                     | 84000 | PHC | WORKERS' COMP                | \$76               | \$0               | \$0                | \$0                | \$0               | \$0               |
| PPZ40108                     | 84500 | CVD | GROUP LIFE INS               | \$70               | \$0               | \$0                | \$0                | \$0               | \$0               |
| PPZ40108                     | 84500 | IWD | GROUP LIFE INS               | \$48               | \$103             | \$354              | \$338              | \$103             | \$103             |
| PPZ40108                     | 84500 | OSF | P OSF GROUP LIFE INS         | \$12               | \$0               | \$8                | \$8                | \$0               | \$0               |



|          |       |     |                          | 2024<br>Actual | 2025<br>Adopted | 2025<br>Modified | 2025<br>Projected | 2026<br>Tentative | 2026<br>Adopted |
|----------|-------|-----|--------------------------|----------------|-----------------|------------------|-------------------|-------------------|-----------------|
| PPZ40108 | 84500 | PHC | GROUP LIFE INS           | \$4            | \$0             | \$0              | \$0               | \$0               | \$0             |
| PPZ40108 | 86000 | CVD | HOSPITAL & MED INS       | \$4,282        | \$0             | \$0              | \$0               | \$0               | \$0             |
| PPZ40108 | 86000 | IWD | HOSPITAL & MED INS       | \$5,668        | \$21,647        | \$58,115         | \$54,649          | \$12,498          | \$12,498        |
| PPZ40108 | 86000 | OSF | OSF HOSPITAL & MED INSUR | \$3,354        | \$0             | \$2,216          | \$2,217           | \$0               | \$0             |
| PPZ40108 | 86000 | PHC | HOSPITAL & MED INS       | \$1,005        | \$0             | \$0              | \$0               | \$0               | \$0             |
| PPZ40108 | 86500 | CVD | DENTAL INS               | \$514          | \$0             | \$0              | \$0               | \$0               | \$0             |
| PPZ40108 | 86500 | IWD | DENTAL INS               | \$354          | \$767           | \$2,261          | \$2,405           | \$775             | \$775           |
| PPZ40108 | 86500 | OSF | P OSF DENTAL INS         | \$88           | \$0             | \$58             | \$58              | \$0               | \$0             |
| PPZ40108 | 86500 | PHC | DENTAL INS               | \$26           | \$0             | \$0              | \$0               | \$0               | \$0             |
| PPZ40108 | 89000 | CVD | VISION INS               | \$194          | \$0             | \$0              | \$0               | \$0               | \$0             |
| PPZ40108 | 89000 | IWD | VISION INS               | \$135          | \$292           | \$737            | \$739             | \$292             | \$292           |
| PPZ40108 | 89000 | OSF | P OSF VISION INS         | \$27           | \$0             | \$16             | \$16              | \$0               | \$0             |
| PPZ40108 | 89000 | PHC | VISION INS               | \$8            | \$0             | \$0              | \$0               | \$0               | \$0             |
| PPZ40508 | 81000 | SCH | RETIREMENT               | \$1            | \$0             | \$0              | \$0               | \$0               | \$0             |



# Payroll Detail

|                                   | Positions | Full Time Equivalent (FTE) | Adopted 2026       |
|-----------------------------------|-----------|----------------------------|--------------------|
| <b>PUBLIC HEALTH</b>              | <b>58</b> | <b>40.69</b>               | <b>\$2,405,507</b> |
| <b>PA040101</b>                   | <b>8</b>  | <b>4.33</b>                | <b>\$371,537</b>   |
| PUBLIC HLTH DIRECTOR              | 1         | 1                          | \$140,713          |
| DEPUTY DIR PUB HLTH               | 1         | 0.98                       | \$99,687           |
| PRIN FISCAL OFFICER               | 1         | 0.1                        | \$7,140            |
| COOR QUAL ASSUR/IMPR              | 1         | 0.1                        | \$6,452            |
| ADMIN ASSISTANT                   | 1         | 1                          | \$56,273           |
| FISCAL OFFICER                    | 1         | 1                          | \$54,214           |
| SR ACCT CLERK                     | 1         | 0.1                        | \$4,759            |
| CLERK                             | 1         | 0.05                       | \$2,299            |
| <b>PC011851</b>                   | <b>5</b>  | <b>4.25</b>                | <b>\$48,486</b>    |
| CORONER                           | 4         | 4                          | \$36,588           |
| SR ACCT CLERK                     | 1         | 0.25                       | \$11,898           |
| <b>PE040591</b>                   | <b>11</b> | <b>8.15</b>                | <b>\$526,710</b>   |
| SUPVR COMM HLTH NURS              | 1         | 0.45                       | \$39,502           |
| SENIOR SERVICES COORDINATOR       | 1         | 1                          | \$74,415           |
| SERVICES COORDINATOR              | 4         | 4                          | \$268,083          |
| PH SPECIALIST                     | 1         | 0.5                        | \$30,994           |
| ADMIN ASSISTANT                   | 1         | 0.9                        | \$50,645           |
| SECRETARY I                       | 1         | 0.9                        | \$44,438           |
| SR ACCT CLERK                     | 1         | 0.15                       | \$7,139            |
| CLERK                             | 1         | 0.25                       | \$11,494           |
| <b>PK040501</b>                   | <b>4</b>  | <b>2.45</b>                | <b>\$139,951</b>   |
| SUPVR COMM HLTH NURS              | 1         | 0.5                        | \$43,891           |
| PRINCIPAL ACCT CLK                | 1         | 1                          | \$51,090           |
| SR ACCT CLERK                     | 1         | 0.8                        | \$38,073           |
| CLERK                             | 1         | 0.15                       | \$6,897            |
| <b>PP040101</b>                   | <b>29</b> | <b>20.51</b>               | <b>\$1,256,835</b> |
| NURSE PRACTITIONER                | 1         | 0.09                       | \$11,245           |
| DEPUTY DIR PUB HLTH               | 1         | 0.02                       | \$2,034            |
| SUPERVISING PUBLIC HEALTH NURSE   | 1         | 1                          | \$87,781           |
| SUPVR COMM HLTH NURS              | 1         | 0.05                       | \$4,389            |
| PRIN FISCAL OFFICER               | 1         | 0.9                        | \$64,262           |
| COMMUNITY HLTH EDUCATOR           | 1         | 1                          | \$71,402           |
| SENIOR PUBLIC HEALTH EDUCATOR     | 1         | 1                          | \$71,402           |
| COMMUNI DISEASE SPEC              | 2         | 2                          | \$141,445          |
| PUBLIC HEALTH NURSE               | 2         | 2                          | \$138,511          |
| COMMUNITY HEALTH NUR              | 1         | 0.6                        | \$41,123           |
| PUBLIC HEALTH PROGRAM COORDINATOR | 2         | 1                          | \$68,538           |
| COOR QUAL ASSUR/IMPR              | 1         | 0.9                        | \$58,066           |
| PH SPECIALIST                     | 3         | 2.5                        | \$154,970          |
| PH SANITARIAN                     | 1         | 1                          | \$59,599           |
| PH PROGRAM AIDE                   | 2         | 2                          | \$113,825          |
| ADMIN ASSISTANT                   | 1         | 0.1                        | \$5,627            |
| SECRETARY I                       | 1         | 0.1                        | \$4,938            |
| SR ACCT CLERK                     | 3         | 1.7                        | \$80,904           |
| CLERK                             | 1         | 0.55                       | \$25,287           |
| KEYBOARD SPEC                     | 1         | 1                          | \$41,487           |
| MEDICAL CONSULTANT                | 1         | 1                          | \$10,000           |
| <b>PPZ40101</b>                   | <b>1</b>  | <b>1</b>                   | <b>\$61,988</b>    |
| COMMUNICATIONS SPECIALIST         | 1         | 1                          | \$61,988           |



# Departmental Structure

## Director

## Deputy Director

### Administration

Coordinator of QA/QI (0.1)  
Administrative Assistant (1)  
Principal Fiscal Officer (0.10)  
Fiscal Officer (1)  
Senior Account Clerk (.10)  
Clerk (0.05)

### Preventative Services

Nurse Practitioner (0.09)  
Supervising Public Health Nurse (1)  
Supervising Community Health Nurse (0.05)  
Principal Fiscal Officer (0.90)  
Community Health Educator (1)  
Senior Public Health Educator (1)  
Communicable Disease Specialist (2)  
Public Health Nurse (2)  
Community Health Nurse (0.60)  
Public Health Program Coordinator (1)  
Coordinator of QA/QI (0.90)  
Public Health Specialist (2.5)  
Public Health Sanitarian (1)  
PH Program Aide (2)  
Administrative Assistant (0.10)  
Secretary I (0.10)  
Senior Account Clerk (1.70)  
Keyboard Specialist (1)  
Clerk (0.55)  
Medical Consultant (1)  
Communications Specialist (1)

### Children's Programs

Supervising Community Health Nurse (0.95)  
Senior Service Coordinator (1)  
Service Coordinator (4)  
Public Health Specialist (0.50)  
Administrative Assistant (0.90)  
Secretary 1 (0.90)  
Principal Account Clerk (1)  
Senior Account Clerk (0.95)  
Clerk (0.40)

### Coroner Program

Coroners (4)  
Senior Account Clerk (0.25)

# Real Property



Emily Wilson  
Director

## Mission Statement



To educate, advise and assist county government, local governments, local property owners, and the public in the area of real property assessment administration. One of the most visible functions is to provide updated tax maps on an annual basis to local town and village assessing units and the City of Ogdensburg. The office trains and assists local assessors in the annual preparation of assessment and tax rolls for towns, schools and villages. Corrections to tax rolls and bills are processed through the office.

## Programs

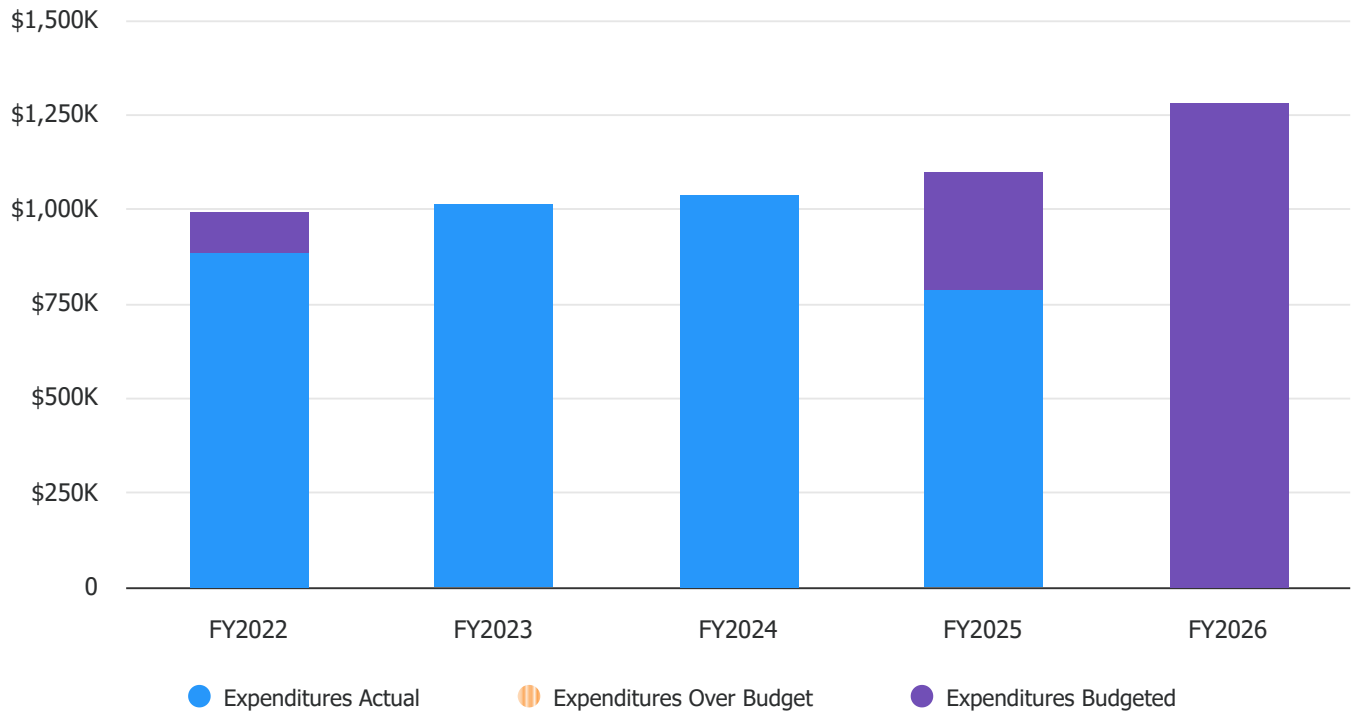
- Real Property (RI)

## Program Mandates

- Real Property Tax Law Article 11 § 1104
- Real Property Tax Law Article 5 § 503
- Real Property Tax Law Article 5 S 553
- Real Property Tax Law Article 5 § 523
- Real Property Tax Law Article 15-A § 1530
- Real Property Tax Law Article 9 § 904
- Real Property Tax Law Article 7 § 726

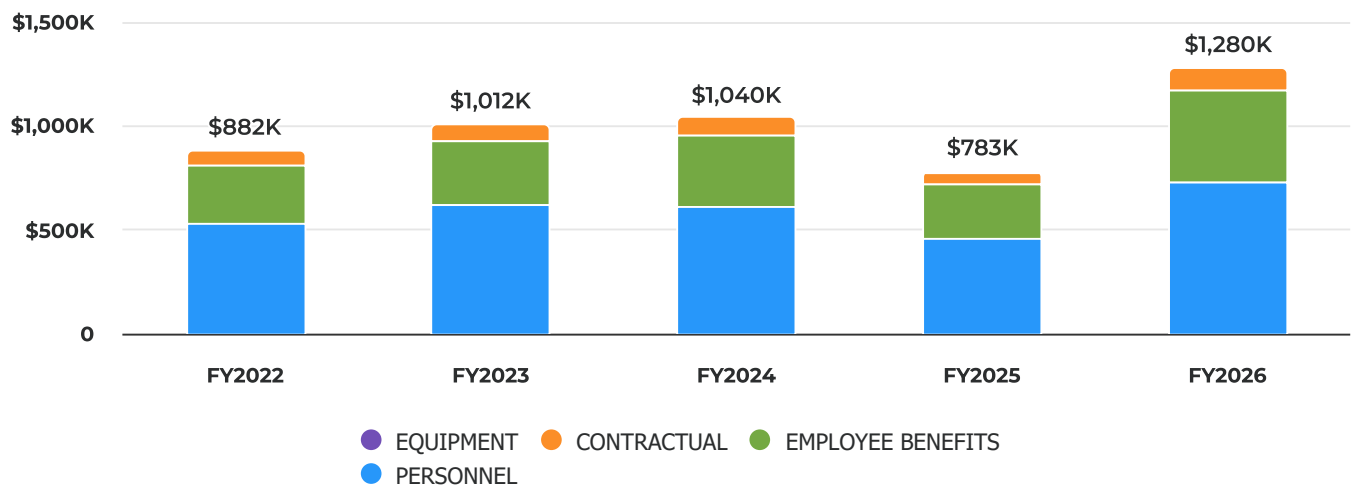
# Appropriation Summary

## Historical Appropriations Across Department



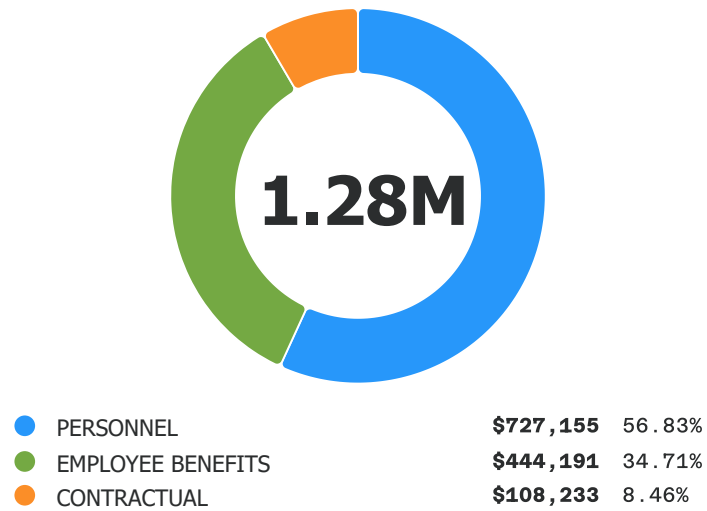
## Appropriations by Category

### Historical Appropriations by Category





### FY26 Appropriations by Category



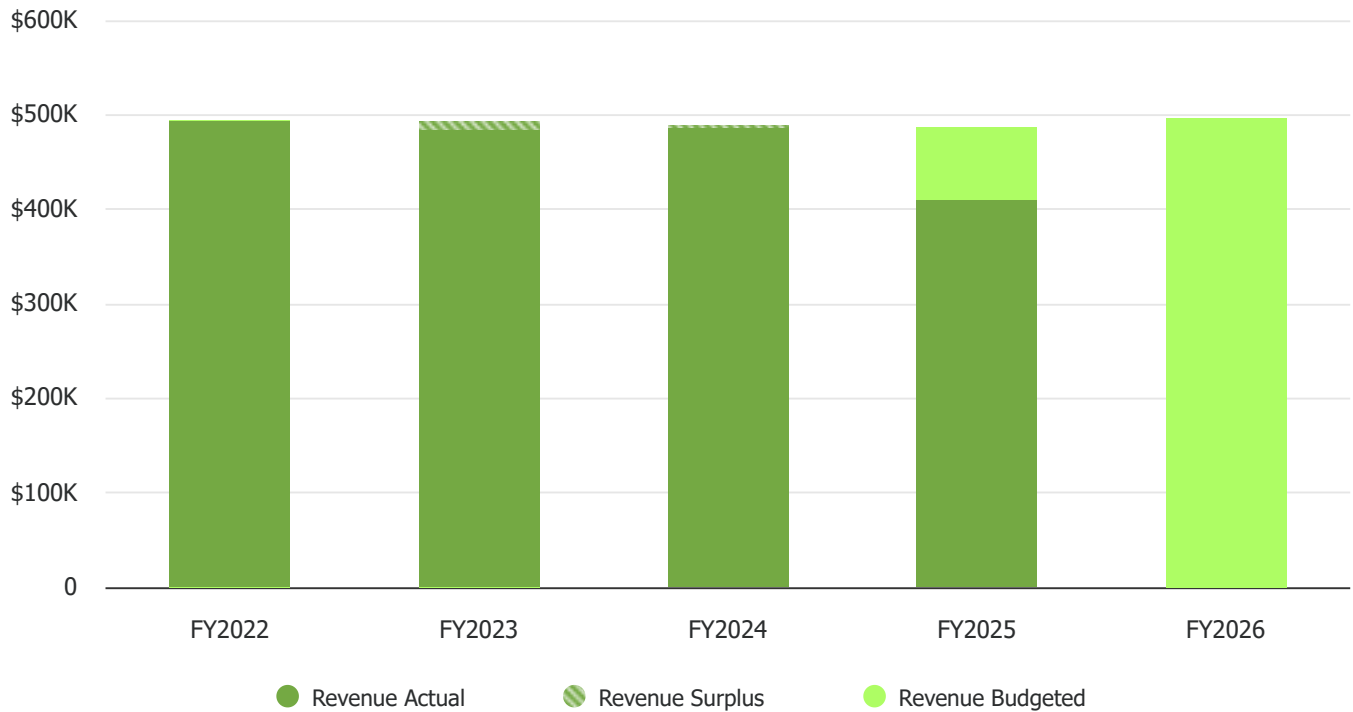
### Appropriations by Category

| Category                  | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|-----------------------|-----------------------|--------------------------------------------------------------|
| PERSONNEL                 | \$625,573.00          | \$727,155.00          | 16.24%                                                       |
| CONTRACTUAL               | \$101,933.78          | \$108,233.40          | 6.18%                                                        |
| EMPLOYEE BENEFITS         | \$371,176.00          | \$444,191.00          | 19.67%                                                       |
| <b>Total Expenditures</b> | <b>\$1,098,682.78</b> | <b>\$1,279,579.40</b> | <b>16.46%</b>                                                |



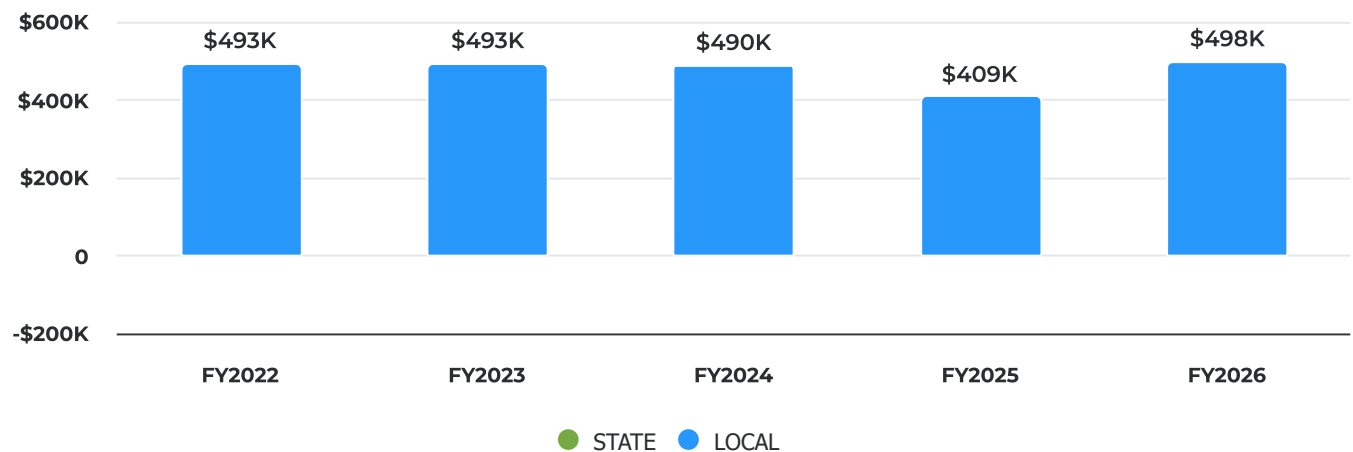
# Revenue Summary

## Historical Revenues Across Department



## Revenues by Revenue Source

### Historical Revenues by Revenue Source



### Revenues by Revenue Source

| Category              | 2025 Adopted Budget | 2026 Adopted Budget | 2025 Adopted Budget vs. 2026 Adopted Budget (% Change) |
|-----------------------|---------------------|---------------------|--------------------------------------------------------|
| LOCAL                 | \$485,898.41        | \$497,650.00        | 2.42%                                                  |
| STATE                 | \$895.00            | -                   | -100.00%                                               |
| <b>Total Revenues</b> | <b>\$486,793.41</b> | <b>\$497,650.00</b> | <b>2.23%</b>                                           |



# Budget Detail

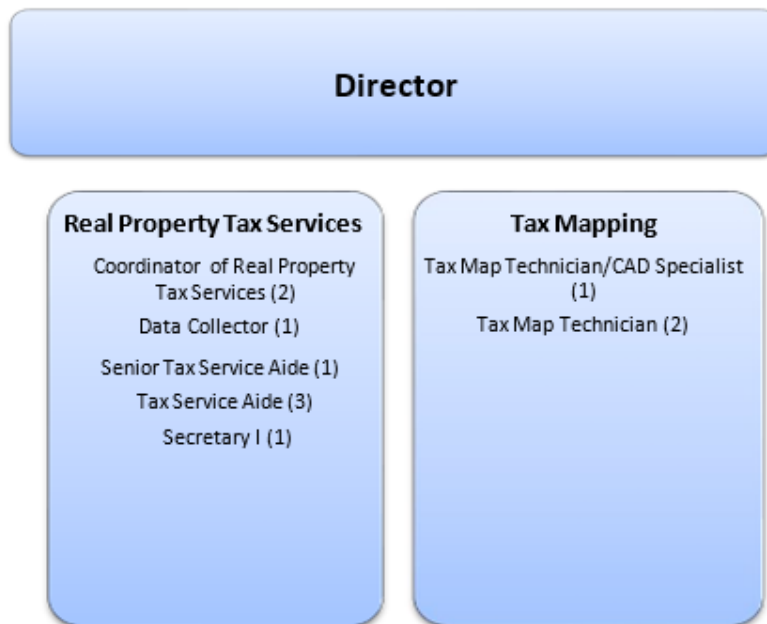
|                                         |        |  |                                  | 2024<br>Actual | 2025<br>Adopted | 2025<br>Modified | 2025<br>Projected | 2026<br>Tentative | 2026<br>Adopted |
|-----------------------------------------|--------|--|----------------------------------|----------------|-----------------|------------------|-------------------|-------------------|-----------------|
| <b>REAL PROPERTY (280)</b>              |        |  |                                  | \$550,530      | \$611,889       | \$627,889        | \$716,369         | \$781,929         | \$781,929       |
| <b>REAL PROPERTY TAX SERVICES (R1)</b>  |        |  |                                  | \$550,530      | \$611,889       | \$627,889        | \$716,369         | \$781,929         | \$781,929       |
| <b>REAL PROPERTY TAX SERVICES (R10)</b> |        |  |                                  | \$550,530      | \$611,889       | \$627,889        | \$716,369         | \$781,929         | \$781,929       |
| <b>PERSONNEL (1)</b>                    |        |  |                                  | \$606,362      | \$625,573       | \$625,573        | \$734,498         | \$727,155         | \$727,155       |
| R1013551                                | 10200  |  | R RETROACTIVE PAYROLL            | \$0            | \$0             | \$0              | \$758             | \$0               | \$0             |
| R1013551                                | 12000  |  | R SUPER & ADMIN                  | \$168,037      | \$167,337       | \$167,337        | \$202,229         | \$249,384         | \$249,384       |
| R1013551                                | 13000  |  | R TECHNICAL                      | \$229,072      | \$227,475       | \$227,475        | \$237,501         | \$227,708         | \$227,708       |
| R1013551                                | 14000  |  | R CLERICAL                       | \$191,073      | \$224,761       | \$224,761        | \$224,761         | \$244,663         | \$244,663       |
| R1013551                                | 18000  |  | R OVERTIME                       | \$0            | \$0             | \$0              | \$349             | \$0               | \$0             |
| R1013551                                | 19000  |  | TEMPORARY & PART TIME            | \$0            | \$0             | \$0              | \$14,003          | \$0               | \$0             |
| R1013551                                | 19501  |  | R LONGEVITY PAYMENTS             | \$6,218        | \$6,000         | \$6,000          | \$22,500          | \$5,400           | \$5,400         |
| R1013551                                | 19502  |  | R VACATION PAYOUT                | \$0            | \$0             | \$0              | \$15,415          | \$0               | \$0             |
| R1013551                                | 19507  |  | R OUT OF TITLE PAY               | \$343          | \$0             | \$0              | \$137             | \$0               | \$0             |
| R1013551                                | 19510  |  | R VACATION BUY BACK              | \$5,618        | \$0             | \$0              | \$5,026           | \$0               | \$0             |
| R1013551                                | 19513  |  | R COMP TIME PAY OUT              | \$0            | \$0             | \$0              | \$7,350           | \$0               | \$0             |
| R1013551                                | 19550  |  | REAL PROP HEALTH INS<br>BUYOUT   | \$6,000        | \$0             | \$0              | \$4,469           | \$0               | \$0             |
| <b>EQUIPMENT (2)</b>                    |        |  |                                  | \$0            | \$0             | \$16,000         | \$15,000          | \$0               | \$0             |
| R1013552                                | 22000  |  | R OFFICE EQUIPMENT               | \$0            | \$0             | \$16,000         | \$15,000          | \$0               | \$0             |
| <b>CONTRACTUAL (4)</b>                  |        |  |                                  | \$90,232       | \$101,934       | \$101,934        | \$93,823          | \$108,233         | \$108,233       |
| R1013554                                | 41102  |  | R EDUCATIONAL WORKSHOPS          | \$615          | \$8,739         | \$8,739          | \$1,140           | \$8,739           | \$8,739         |
| R1013554                                | 41401  |  | R LIABILITY & OTHER INSUR        | \$10,087       | \$4,918         | \$4,918          | \$4,918           | \$6,173           | \$6,173         |
| R1013554                                | 41901  |  | R CENTRAL PRINTING               | \$3,364        | \$1,700         | \$1,700          | \$1,900           | \$1,900           | \$1,900         |
| R1013554                                | 42000  |  | R OFFICE SUPPLIES                | \$4,578        | \$5,715         | \$5,715          | \$5,500           | \$5,500           | \$5,500         |
| R1013554                                | 42004  |  | R COMPUTER SOFTWARE              | \$11,103       | \$14,200        | \$14,200         | \$12,500          | \$15,158          | \$15,158        |
| R1013554                                | 42101  |  | R I/D COPYING EQUIPMENT          | \$2,673        | \$4,430         | \$4,430          | \$3,500           | \$2,754           | \$2,754         |
| R1013554                                | 42202  |  | R EQUIP REPAIR & MAINT           | \$2,358        | \$2,593         | \$2,593          | \$3,500           | \$3,500           | \$3,500         |
| R1013554                                | 42303  |  | R I/D PHONE CHARGES              | \$1,114        | \$1,114         | \$1,114          | \$1,114           | \$1,359           | \$1,359         |
| R1013554                                | 42401  |  | R REGULAR POSTAGE                | \$5,955        | \$7,200         | \$7,200          | \$8,200           | \$8,920           | \$8,920         |
| R1013554                                | 42402  |  | R I/D POSTAGE                    | \$690          | \$800           | \$800            | \$800             | \$880             | \$880           |
| R1013554                                | 42700  |  | R MEMBERSHIPS & DUES             | \$420          | \$725           | \$725            | \$500             | \$600             | \$600           |
| R1013554                                | 43007  |  | R OTHER FEES & SERVICES          | \$45,291       | \$46,800        | \$46,800         | \$47,400          | \$48,000          | \$48,000        |
| R1013554                                | 44000  |  | R I/D AUTO EXPENSES              | \$318          | \$700           | \$700            | \$400             | \$450             | \$450           |
| R1013554                                | 44100  |  | R I/D FUEL CHARGES               | \$159          | \$300           | \$300            | \$200             | \$250             | \$250           |
| R1013554                                | 44500  |  | R OTHER TRAVEL REIMB             | \$1,508        | \$2,000         | \$2,000          | \$2,251           | \$4,050           | \$4,050         |
| <b>REVENUE (5)</b>                      |        |  |                                  | (\$489,713)    | (\$486,793)     | (\$486,793)      | (\$498,128)       | (\$497,650)       | (\$497,650)     |
| R1022105                                | 55000  |  | TAX ASSESS SERV OTHER GOV        | (\$455,157)    | (\$456,289)     | (\$456,289)      | (\$466,146)       | (\$466,000)       | (\$466,000)     |
| R1022105                                | 550SDG |  | BEACON PORTAL FEES               | (\$10,850)     | (\$7,000)       | (\$7,000)        | (\$10,150)        | (\$10,150)        | (\$10,150)      |
| R1023895                                | 55000  |  | MISC REV OTHER GOV               | (\$18,642)     | (\$18,609)      | (\$18,609)       | (\$18,586)        | (\$18,500)        | (\$18,500)      |
| R1026555                                | 55000  |  | SALE OF TAX MAPS                 | (\$4,310)      | (\$4,000)       | (\$4,000)        | (\$3,246)         | (\$3,000)         | (\$3,000)       |
| R1030405                                | 56000  |  | R SA REIMB. FOR REAL PROP<br>ADM | (\$755)        | (\$300)         | (\$300)          | \$0               | \$0               | \$0             |
| R1030895                                | 560LG  |  | R SA STATE AID OTHER GOVT<br>SVC | \$0            | (\$595)         | (\$595)          | \$0               | \$0               | \$0             |
| <b>EMPLOYEE BENEFITS (8)</b>            |        |  |                                  | \$343,648      | \$371,176       | \$371,176        | \$371,176         | \$444,191         | \$444,191       |
| R1013558                                | 81000  |  | RETIREMENT                       | \$80,386       | \$85,455        | \$85,455         | \$85,455          | \$109,146         | \$109,146       |
| R1013558                                | 83000  |  | SOCIAL SECURITY                  | \$42,878       | \$44,161        | \$44,161         | \$44,161          | \$51,767          | \$51,767        |
| R1013558                                | 84000  |  | WORKERS' COMPENSATION            | \$15,783       | \$16,452        | \$16,452         | \$16,452          | \$18,761          | \$18,761        |
| R1013558                                | 84500  |  | GROUP LIFE INSURANCE             | \$1,048        | \$1,132         | \$1,132          | \$1,132           | \$1,132           | \$1,132         |
| R1013558                                | 86000  |  | HOSPITAL & MEDICAL INSUR         | \$193,311      | \$212,801       | \$212,801        | \$212,801         | \$251,102         | \$251,102       |
| R1013558                                | 86500  |  | DENTAL INSURANCE                 | \$7,748        | \$8,430         | \$8,430          | \$8,430           | \$9,293           | \$9,293         |
| R1013558                                | 89000  |  | VISION INSURANCE                 | \$2,494        | \$2,745         | \$2,745          | \$2,745           | \$2,990           | \$2,990         |



## Payroll Detail

|                      | Positions | Full Time Equivalent (FTE) | Adopted 2026     |
|----------------------|-----------|----------------------------|------------------|
| <b>REAL PROPERTY</b> | <b>12</b> | <b>12</b>                  | <b>\$721,755</b> |
| <b>R1013551</b>      | <b>12</b> | <b>12</b>                  | <b>\$721,755</b> |
| DIR RP TAX SERV III  | 1         | 1                          | \$111,263        |
| TAX MAP TECH/CAD SPE | 1         | 1                          | \$71,402         |
| COORD RP TAX SVCSIII | 2         | 2                          | \$138,121        |
| SR REAL PROP TX SV A | 1         | 1                          | \$58,442         |
| SECRETARY I          | 1         | 1                          | \$54,214         |
| DATA COLLECTOR       | 1         | 1                          | \$51,090         |
| TAX MAP TECHNICIAN   | 2         | 2                          | \$97,864         |
| REAL PROP TX SVC AID | 3         | 3                          | \$139,359        |

## Departmental Structure



# Sheriff's Office



Patrick R. Engle  
Sheriff

## Mission Statement



The men and women of the St. Lawrence County Sheriff's Office are committed to the protection of life and property among the citizens of the county, and are committed to providing law enforcement, corrections, and criminal justice services through a partnership with the community that builds trust, reduces crime, creates a safe environment, and enhances the quality of life.

The mission provided a big picture perspective of "who we are, what we do, and where we are headed." It leaves no doubt about our long-term direction and where we intend to continue to take the Sheriff's Office. Our values will help us chart the course for the way we serve our citizens, allowing us to achieve new levels of effectiveness and teamwork.

In accomplishing this mission, we adhere to the following values:

- Integrity: The men and women of the St. Lawrence County Sheriff's Office foster the highest performance standards, ethical conduct, and truthfulness.
- Professionalism: The men and women of the St. Lawrence County Sheriff's Office act with the utmost professionalism by utilizing their knowledge, training, and positive attitude.
- Service: The men and women of the St. Lawrence County Sheriff's Office are committed to quality service and are responsive to the needs of the citizens of our community through problem-solving partnerships.
- Respect: The men and women of the St. Lawrence County Sheriff's Office value the dignity of every individual who lives in our community, and promise to uphold the principles found in the Constitution of the United States and the Laws of the State of New York.

## Programs

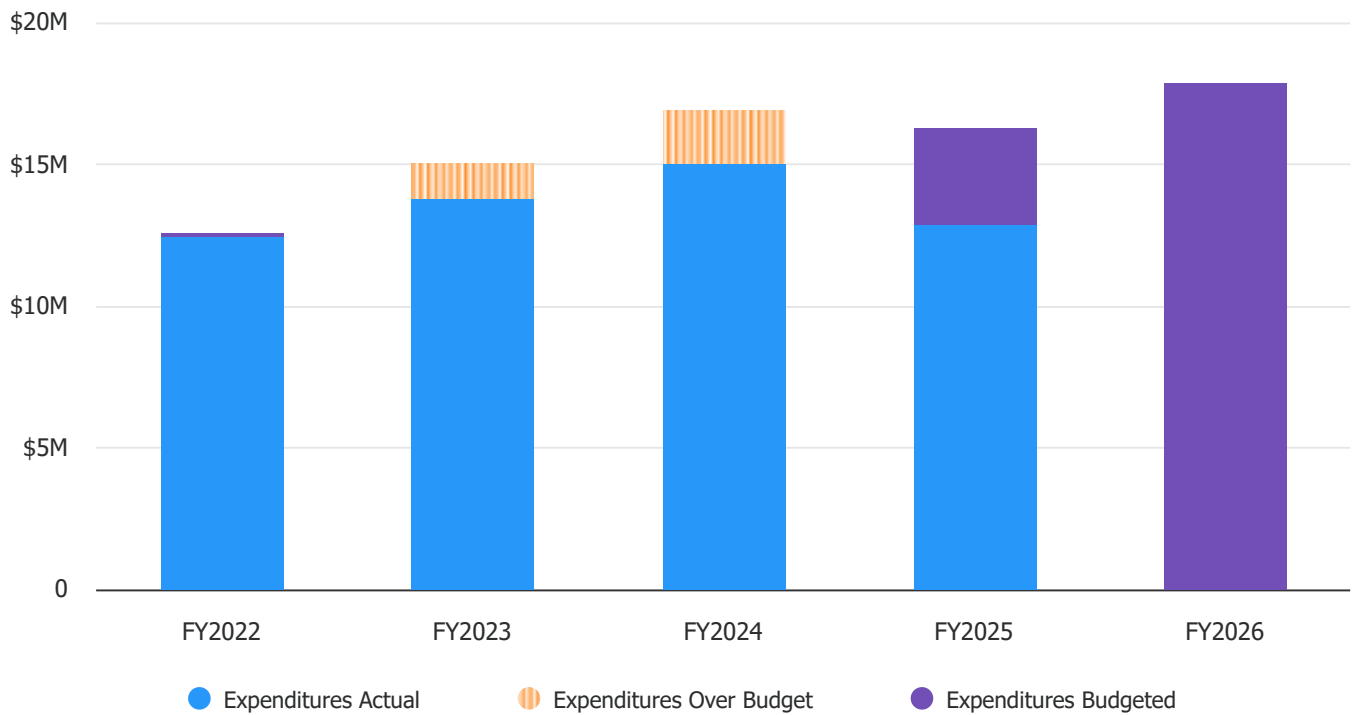
- Criminal Division (S1)
- Civil Division (S2)
- Jail (S4)
- Jail MAT Program (S47)
- Housing Inmates (S5)
- Drug Task Force (S6)

## Program Mandates

- NYS Law Enforcement Accreditation Program
- NYS Sheriff's Association Civil Accreditation Program
- NYS Professional Policing Act of 2021 – Hiring Standards
- NYS Executive Order 18, Preventing & Responding to Domestic Terrorism
- NYS Legislation S.4907A/A.6275A Medical Debt Collection
- Police Reform, Executive Order 203
- NYS Constitution Article 13 § 13
- Civil per County Law Article 17 § 650
- Housing Inmates per NYS Corrections Law Article 5 § 95
- Correctional Facility per NYS Corrections Law Article 10 § 95
- Correctional Facility NY State MAT Mandate Legislation § 1795/A.868

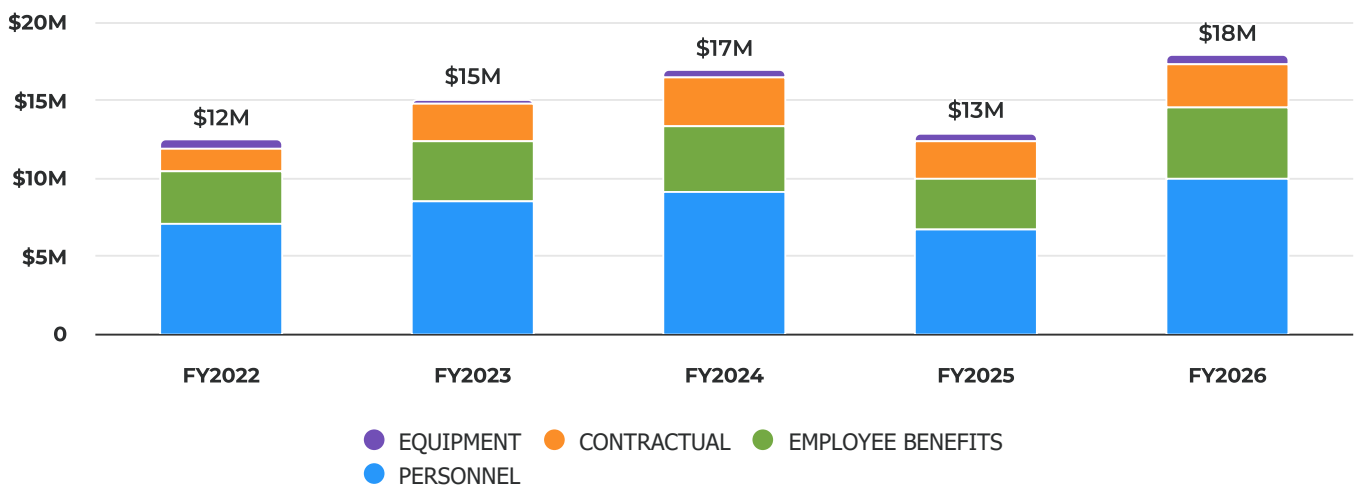
# Appropriation Summary

## Historical Appropriations Across Department

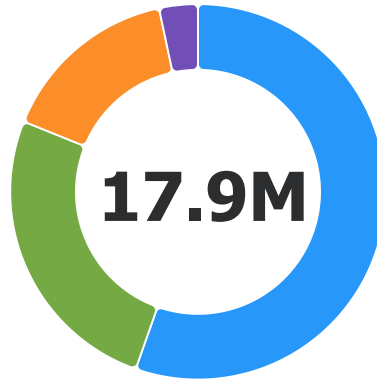


## Appropriations by Category

### Historical Appropriations by Category



## FY26 Appropriations by Category



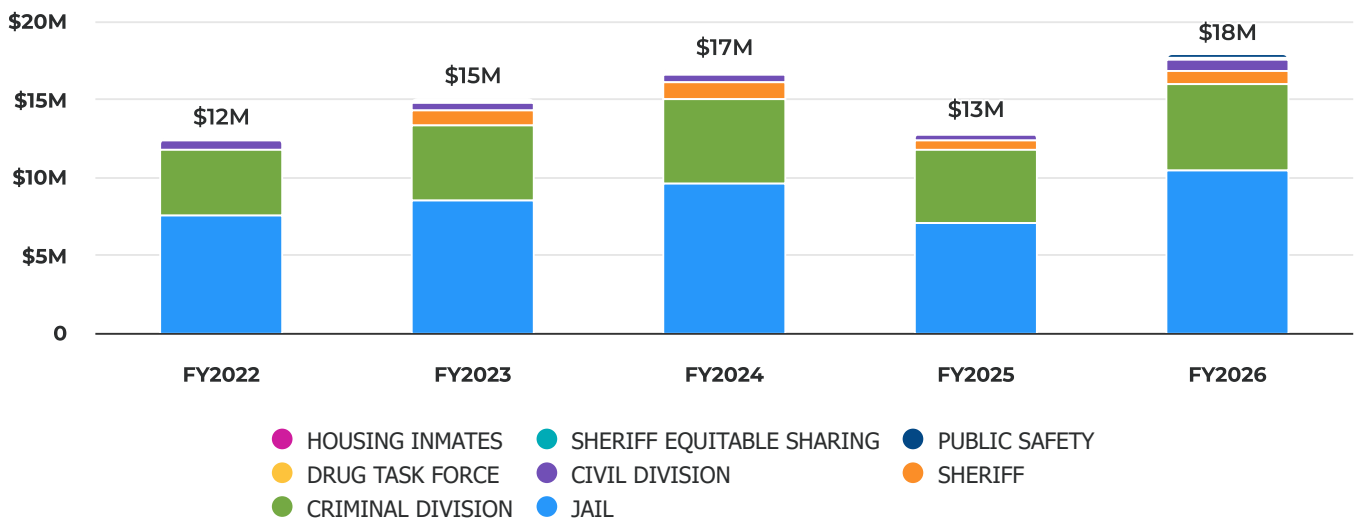
|                   |             |        |
|-------------------|-------------|--------|
| PERSONNEL         | \$9,887,409 | 55.38% |
| EMPLOYEE BENEFITS | \$4,592,110 | 25.72% |
| CONTRACTUAL       | \$2,777,784 | 15.56% |
| EQUIPMENT         | \$596,400   | 3.34%  |

## Appropriations by Category

| Category                  | 2025 Adopted Budget    | 2026 Adopted Budget    | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|------------------------|------------------------|--------------------------------------------------------------|
| PERSONNEL                 | \$9,063,172.62         | \$9,887,409.00         | 9.09%                                                        |
| EQUIPMENT                 | \$316,179.00           | \$596,400.00           | 88.63%                                                       |
| CONTRACTUAL               | \$2,727,523.50         | \$2,777,783.62         | 1.84%                                                        |
| EMPLOYEE BENEFITS         | \$4,156,216.00         | \$4,592,110.00         | 10.49%                                                       |
| <b>Total Expenditures</b> | <b>\$16,263,091.12</b> | <b>\$17,853,702.62</b> | <b>9.78%</b>                                                 |

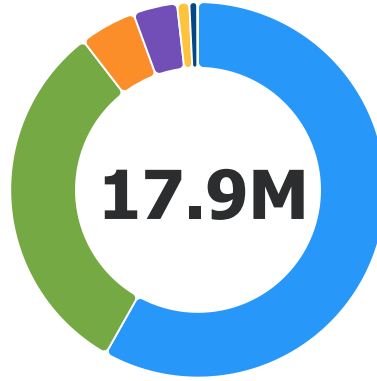
## Appropriations by Division

### Historical Appropriations by Division





## FY26 Appropriations by Division



|                   |              |        |
|-------------------|--------------|--------|
| JAIL              | \$10,385,225 | 58.17% |
| CRIMINAL DIVISION | \$5,603,016  | 31.38% |
| SHERIFF           | \$866,243    | 4.85%  |
| CIVIL DIVISION    | \$679,183    | 3.80%  |
| PUBLIC SAFETY     | \$189,436    | 1.06%  |
| DRUG TASK FORCE   | \$120,600    | 0.68%  |
| HOUSING INMATES   | \$10,000     | 0.06%  |

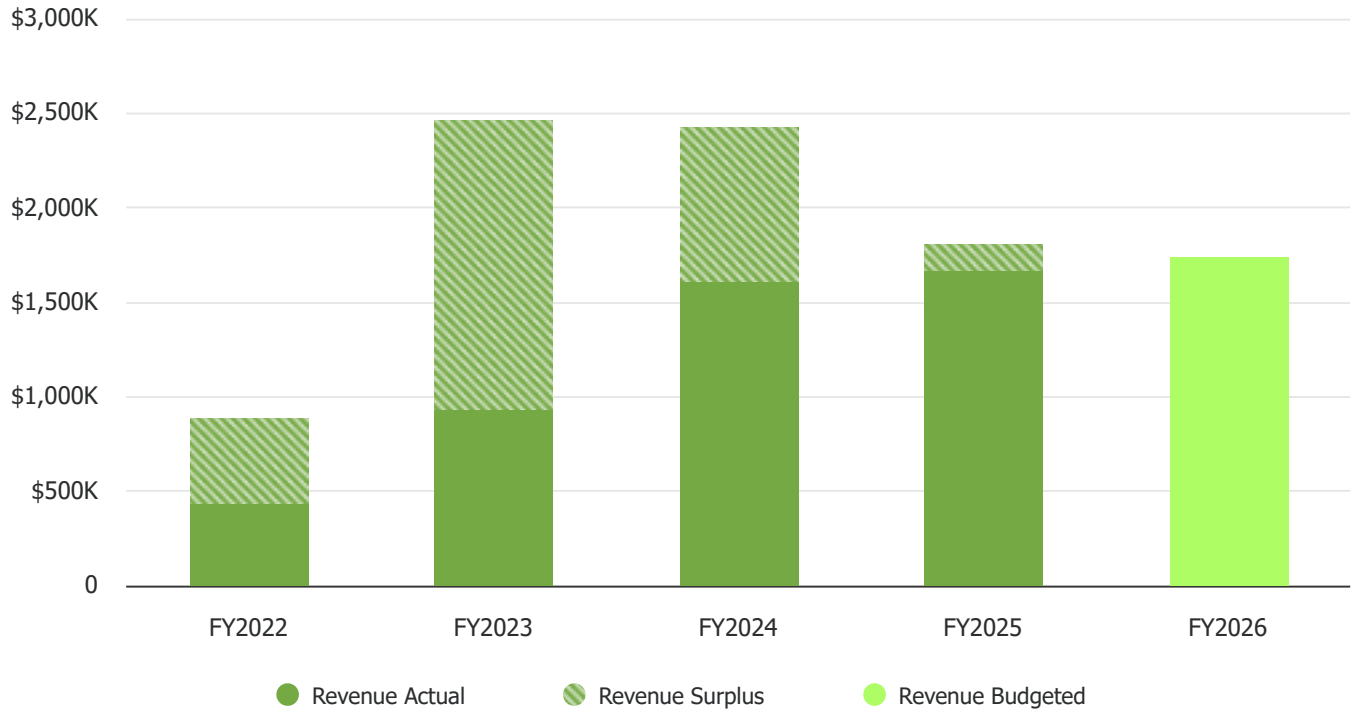
## Appropriations by Division

| Category                  | 2025 Adopted Budget    | 2026 Adopted Budget    | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|------------------------|------------------------|--------------------------------------------------------------|
| PUBLIC SAFETY             | -                      | \$189,436.00           | -                                                            |
| CRIMINAL DIVISION         | \$5,034,594.00         | \$5,603,016.00         | 11.29%                                                       |
| DRUG TASK FORCE           | \$234,298.68           | \$120,600.00           | -48.53%                                                      |
| CIVIL DIVISION            | \$512,999.00           | \$679,182.90           | 32.39%                                                       |
| JAIL                      | \$9,323,210.44         | \$10,385,224.72        | 11.39%                                                       |
| HOUSING INMATES           | \$31,025.00            | \$10,000.00            | -67.77%                                                      |
| SHERIFF                   | \$1,126,964.00         | \$866,243.00           | -23.13%                                                      |
| <b>Total Expenditures</b> | <b>\$16,263,091.12</b> | <b>\$17,853,702.62</b> | <b>9.78%</b>                                                 |



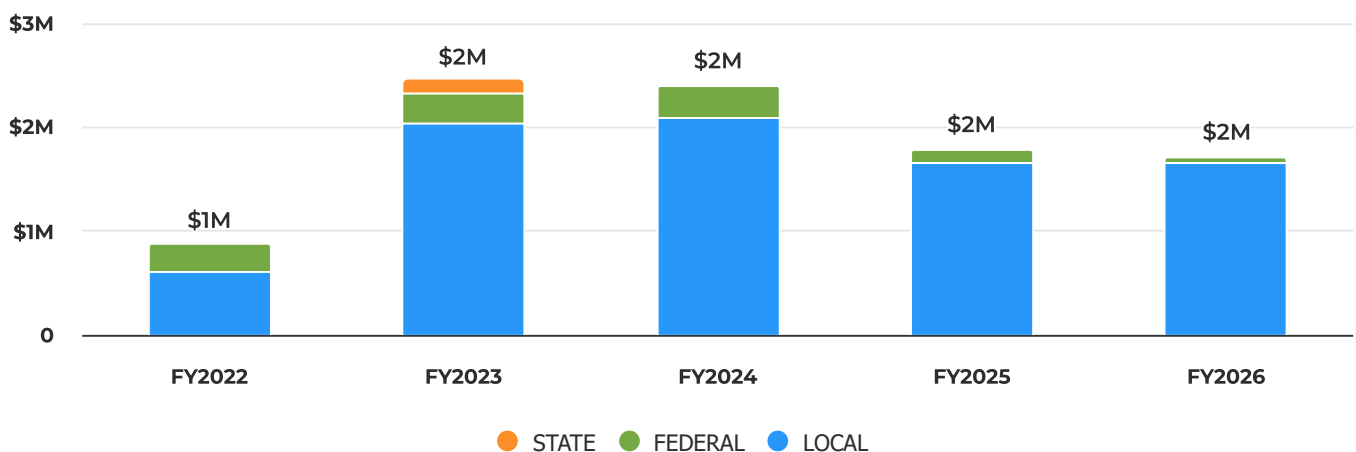
## Revenue Summary

### Historical Revenues Across Department

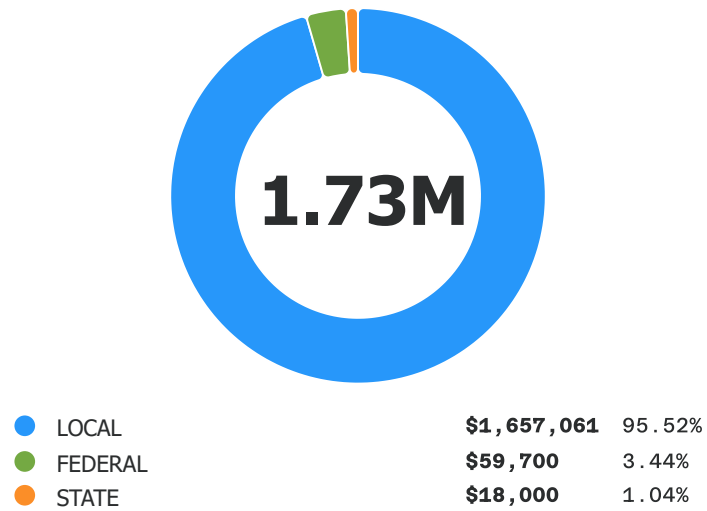


## Revenues by Revenue Source

### Historical Revenues by Revenue Source



## FY26 Revenues by Revenue Source



## Revenues by Revenue Source

| Category              | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|-----------------------|-----------------------|-----------------------|--------------------------------------------------------------|
| LOCAL                 | \$1,612,842.82        | \$1,657,061.00        | 2.74%                                                        |
| STATE                 | \$18,000.00           | \$18,000.00           | -                                                            |
| FEDERAL               | \$40,000.00           | \$59,700.00           | 49.25%                                                       |
| <b>Total Revenues</b> | <b>\$1,670,842.82</b> | <b>\$1,734,761.00</b> | <b>3.83%</b>                                                 |

# Budget Detail

|                                |       |     |                               | 2024<br>Actual      | 2025<br>Adopted     | 2025<br>Modified    | 2025<br>Projected   | 2026<br>Tentative   | 2026<br>Adopted     |
|--------------------------------|-------|-----|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>SHERIFF (290)</b>           |       |     |                               | <b>\$14,358,690</b> | <b>\$14,592,248</b> | <b>\$15,199,025</b> | <b>\$15,139,040</b> | <b>\$16,118,942</b> | <b>\$16,118,942</b> |
| <b>CRIMINAL DIVISION (S1)</b>  |       |     |                               | <b>\$4,258,954</b>  | <b>\$4,554,249</b>  | <b>\$4,726,889</b>  | <b>\$4,641,617</b>  | <b>\$4,813,703</b>  | <b>\$4,813,703</b>  |
| <b>CRIMINAL DIVISION (S10)</b> |       |     |                               | <b>\$4,272,463</b>  | <b>\$4,499,170</b>  | <b>\$4,671,810</b>  | <b>\$4,749,837</b>  | <b>\$4,724,097</b>  | <b>\$4,724,097</b>  |
| <b>PERSONNEL (1)</b>           |       |     |                               | <b>\$2,718,201</b>  | <b>\$2,786,388</b>  | <b>\$2,906,388</b>  | <b>\$3,071,140</b>  | <b>\$2,881,285</b>  | <b>\$2,881,285</b>  |
| S1031101                       | 10200 |     | S RETROACTIVE PAYROLL         | \$0                 | \$0                 | \$0                 | \$1,238             | \$0                 | \$0                 |
| S1031101                       | 11000 |     | S CRIM DIRECT SVC WORKERS     | \$1,296,755         | \$1,478,341         | \$1,478,341         | \$1,339,842         | \$1,519,557         | \$1,519,557         |
| S1031101                       | 11000 | SRD | S CRIM SRD DIRECT SERV WORKER | \$170,553           | \$183,712           | \$183,712           | \$170,502           | \$177,345           | \$177,345           |
| S1031101                       | 12000 |     | S CRIM SUPER/ADMIN            | \$623,281           | \$725,830           | \$725,830           | \$688,319           | \$756,710           | \$756,710           |
| S1031101                       | 13000 |     | S CIVL TECHNICAL              | \$10,857            | \$17,875            | \$17,875            | \$23,330            | \$19,747            | \$19,747            |
| S1031101                       | 14000 |     | S CRIM CLERICAL               | \$66,599            | \$62,894            | \$62,894            | \$66,100            | \$69,015            | \$69,015            |
| S1031101                       | 17000 |     | S CRIM REG PART TIME          | \$28,457            | \$30,157            | \$30,157            | \$85,053            | \$67,222            | \$67,222            |
| S1031101                       | 18000 |     | S CRIM OVERTIME               | \$242,796           | \$127,500           | \$245,500           | \$253,194           | \$139,500           | \$139,500           |
| S1031101                       | 18000 | SRD | S CRIM SRD OVERTIME           | \$6,253             | \$1,500             | \$3,500             | \$5,125             | \$3,600             | \$3,600             |
| S1031101                       | 18500 |     | S CRIM 12 HOUR SHIFT          | \$58,123            | \$0                 | \$0                 | \$64,100            | \$0                 | \$0                 |
| S1031101                       | 18500 | SRD | S CRIM SRD 12 HR SHIFT        | \$0                 | \$0                 | \$0                 | \$339               | \$0                 | \$0                 |
| S1031101                       | 18600 |     | S CRIM TRAINING               | \$16,827            | \$32,693            | \$32,693            | \$18,945            | \$0                 | \$0                 |
| S1031101                       | 19000 |     | S CRIM TEMP & PART TIME       | \$4,230             | \$0                 | \$0                 | \$174,611           | \$52,791            | \$52,791            |
| S1031101                       | 19500 |     | S CRIM CONTRACT MISC          | \$7,317             | \$6,800             | \$6,800             | \$6,800             | \$0                 | \$0                 |
| S1031101                       | 19501 |     | S CRIM LONGEVITY PMTS         | \$3,575             | \$2,400             | \$2,400             | \$10,410            | \$6,862             | \$6,862             |
| S1031101                       | 19502 |     | S CRIM VACATION PAYOUT        | \$29,991            | \$0                 | \$0                 | \$23,681            | \$0                 | \$0                 |
| S1031101                       | 19504 |     | S CRIM HOLIDAY PAY            | \$22,716            | \$24,528            | \$24,528            | \$22,160            | \$25,936            | \$25,936            |
| S1031101                       | 19504 | SRD | S CRIM SRD HOLIDAY PAY        | \$0                 | \$0                 | \$0                 | \$1,119             | \$0                 | \$0                 |
| S1031101                       | 19510 |     | S CRIM VACATION BUY BACK      | \$10,323            | \$0                 | \$0                 | \$5,818             | \$0                 | \$0                 |
| S1031101                       | 19511 |     | S PRE-SHIFT BREIFING          | \$7,601             | \$6,300             | \$6,300             | \$8,341             | \$0                 | \$0                 |
| S1031101                       | 19512 |     | S 207c WORKERS COMP           | \$5,945             | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 |
| S1031101                       | 19513 |     | S COMP TIME PAY OUT           | \$47,015            | \$38,650            | \$38,650            | \$38,800            | \$0                 | \$0                 |
| S1031101                       | 19514 |     | S HAZARDOUS DUTY PAY          | \$39,363            | \$47,208            | \$47,208            | \$44,373            | \$43,000            | \$43,000            |
| S1031101                       | 19550 |     | S SHERIFF HEALTH INS BUYOUT   | \$19,623            | \$0                 | \$0                 | \$18,939            | \$0                 | \$0                 |
| <b>EQUIP (2)</b>               |       |     |                               | <b>\$158,025</b>    | <b>\$129,400</b>    | <b>\$190,987</b>    | <b>\$191,186</b>    | <b>\$165,400</b>    | <b>\$165,400</b>    |
| S1031102                       | 23000 |     | S CRIM AUTOMOTIVE EQUIP       | \$150,093           | \$120,000           | \$159,052           | \$159,251           | \$120,000           | \$120,000           |
| S1031102                       | 24000 |     | S CRIM HWY & STREET EQUIP     | \$7,932             | \$9,400             | \$9,400             | \$9,400             | \$9,400             | \$9,400             |
| S1031102                       | 25000 |     | S CRIM TECHNICAL EQUIP        | \$0                 | \$0                 | \$22,535            | \$22,535            | \$36,000            | \$36,000            |
| <b>CONTRACTUAL (4)</b>         |       |     |                               | <b>\$470,971</b>    | <b>\$550,677</b>    | <b>\$554,780</b>    | <b>\$493,284</b>    | <b>\$609,129</b>    | <b>\$609,129</b>    |
| S1031104                       | 40700 |     | S CRIM BLDG & PROP RENT       | \$0                 | \$0                 | \$0                 | \$1                 | \$1                 | \$1                 |
| S1031104                       | 41102 |     | S CRIM EDUC WORKSHOPS         | \$1,249             | \$2,000             | \$2,000             | \$5,218             | \$3,000             | \$3,000             |
| S1031104                       | 41401 |     | S CRIM LIAB & OTHER INS       | \$15,344            | \$20,726            | \$20,726            | \$20,726            | \$61,881            | \$61,881            |
| S1031104                       | 41401 | SRD | S CRIM SRD LIAB & OTHER INS   | \$0                 | \$1,761             | \$1,761             | \$1,761             | \$5,258             | \$5,258             |
| S1031104                       | 41802 |     | S CRIM HEATING-NAT GAS        | \$4,460             | \$5,000             | \$5,000             | \$5,774             | \$6,000             | \$6,000             |
| S1031104                       | 41901 |     | S CRIM CENTRAL PRINTING       | \$307               | \$500               | \$500               | \$200               | \$500               | \$500               |
| S1031104                       | 42000 |     | S CRIM OFFICE SUPPLIES        | \$6,477             | \$6,500             | \$6,500             | \$5,938             | \$6,500             | \$6,500             |
| S1031104                       | 42004 |     | S COMPUTER SOFTWARE           | \$26,849            | \$57,850            | \$57,850            | \$41,000            | \$45,300            | \$45,300            |
| S1031104                       | 42020 |     | S CRIM MISC SAFETY EQUIP      | \$5,172             | \$4,900             | \$4,900             | \$4,900             | \$4,900             | \$4,900             |
| S1031104                       | 42100 |     | S CRIM EQUIP RENTAL           | \$603               | \$640               | \$640               | \$625               | \$640               | \$640               |
| S1031104                       | 42101 |     | S CRIM I/D COPYING EQUIP      | \$433               | \$1,387             | \$1,387             | \$546               | \$1,383             | \$1,383             |
| S1031104                       | 42102 |     | S CRIM EQUIP LEASE            | \$16,333            | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 |
| S1031104                       | 42202 |     | S CRIM EQUIP REPAIR & MAINT   | \$1,447             | \$6,000             | \$6,000             | \$5,128             | \$6,000             | \$6,000             |
| S1031104                       | 42300 |     | S CRIM OTHER COMMUNIC SRV     | \$0                 | \$3,500             | \$3,500             | \$3,990             | \$4,000             | \$4,000             |
| S1031104                       | 42302 |     | S CRIM OTHER PHONE SVCS       | \$5,968             | \$6,700             | \$6,700             | \$5,139             | \$6,700             | \$6,700             |
| S1031104                       | 42303 |     | S CRIM I/D PHONE CHGS         | \$1,831             | \$1,830             | \$1,830             | \$1,831             | \$2,913             | \$2,913             |
| S1031104                       | 42402 |     | S CRIM I/D POSTAGE            | \$1,216             | \$1,300             | \$1,300             | \$1,286             | \$1,300             | \$1,300             |



|                                       |       |       |                                | 2024<br>Actual     | 2025<br>Adopted    | 2025<br>Modified   | 2025<br>Projected  | 2026<br>Tentative  | 2026<br>Adopted    |
|---------------------------------------|-------|-------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| S1031104                              | 42600 |       | S CRIM BOOKS & PERIODICALS     | \$1,135            | \$1,805            | \$1,805            | \$1,805            | \$1,200            | \$1,200            |
| S1031104                              | 42700 |       | S CRIM MEMBERSHIPS & DUES      | \$1,200            | \$1,200            | \$1,200            | \$1,509            | \$1,800            | \$1,800            |
| S1031104                              | 42800 |       | S CRIM OTHER SUPPLIES          | \$4,402            | \$4,000            | \$3,930            | \$3,457            | \$4,000            | \$4,000            |
| S1031104                              | 43004 |       | S CRIM MED FEES                | \$530              | \$8,000            | \$8,000            | \$5,985            | \$6,000            | \$6,000            |
| S1031104                              | 43007 |       | S CRIM OTHER FEES              | \$2,901            | \$6,000            | \$6,000            | \$6,678            | \$6,000            | \$6,000            |
| S1031104                              | 430TO |       | S CRIM TOWING FEES             | \$882              | \$0                | \$0                | \$1,000            | \$0                | \$0                |
| S1031104                              | 44000 |       | S CRIM I/D AUTO EXPENSE        | \$88,532           | \$120,000          | \$120,000          | \$80,976           | \$120,000          | \$120,000          |
| S1031104                              | 44001 |       | S CRIM AUTO EXPENSES           | \$43,380           | \$26,000           | \$26,000           | \$27,237           | \$26,000           | \$26,000           |
| S1031104                              | 44002 |       | S CRIM BOATS & SNOWMOBILE SUPP | \$3,564            | \$7,200            | \$7,200            | \$7,200            | \$7,200            | \$7,200            |
| S1031104                              | 44100 |       | S CRIM I/D FUEL CHGS           | \$138,298          | \$140,000          | \$140,000          | \$136,248          | \$140,000          | \$140,000          |
| S1031104                              | 44102 |       | S CRIM GASOLINE PURCH          | \$8,440            | \$8,000            | \$8,000            | \$9,291            | \$9,500            | \$9,500            |
| S1031104                              | 44500 |       | S CRIM OTHER TRAVEL            | \$19,982           | \$18,000           | \$18,000           | \$16,879           | \$17,000           | \$17,000           |
| S1031104                              | 45300 |       | S CRIM UNIFORMS & CLOTHING     | \$47,351           | \$36,000           | \$36,000           | \$37,890           | \$54,600           | \$54,600           |
| S1031104                              | 45301 |       | S CRIM DRY CLEANING            | \$69               | \$500              | \$500              | \$0                | \$500              | \$500              |
| S1031104                              | 46800 |       | S CRIM GUNS & RIFLES           | \$1,320            | \$25,000           | \$29,173           | \$25,000           | \$25,000           | \$25,000           |
| S1031104                              | 46801 |       | S CRIM AMMO & TARGETS          | \$21,297           | \$28,378           | \$28,378           | \$28,067           | \$34,053           | \$34,053           |
| <b>REVENUE (5)</b>                    |       |       |                                | <b>(\$357,005)</b> | <b>(\$319,376)</b> | <b>(\$332,426)</b> | <b>(\$357,854)</b> | <b>(\$361,691)</b> | <b>(\$361,691)</b> |
| S1015895                              | 55000 |       | S OTHER PUBLIC SAFE DPT INC    | (\$6,820)          | (\$8,000)          | (\$8,000)          | (\$8,193)          | (\$8,000)          | (\$8,000)          |
| S1022605                              | 55000 |       | S LR CRIM TRANSPORT PRISON     | (\$15,029)         | (\$11,000)         | (\$11,000)         | (\$7,287)          | (\$11,000)         | (\$11,000)         |
| S1023895                              | 55000 | SRD   | C CRIM SRD MISC REV OTH GOV    | (\$312,754)        | (\$282,376)        | (\$282,376)        | (\$308,136)        | (\$324,691)        | (\$324,691)        |
| S1026835                              | 550WC |       | S LR CRIM WORKER'S COMP        | (\$5,197)          | \$0                | \$0                | \$0                | \$0                | \$0                |
| S1027705                              | 55000 |       | SHERIFF MISC REVENUE           | (\$703)            | \$0                | (\$13,050)         | (\$13,050)         | \$0                | \$0                |
| S1033155                              | 56000 |       | S SA NAVIGATION LAW ENFORCEMEN | (\$9,816)          | (\$10,000)         | (\$10,000)         | (\$10,000)         | (\$10,000)         | (\$10,000)         |
| S1033175                              | 56000 |       | S SA SNOWMOBILE LAW ENFORCEMEN | (\$6,686)          | (\$8,000)          | (\$8,000)          | (\$8,951)          | (\$8,000)          | (\$8,000)          |
| S1033895                              | 56000 |       | S SA CRIM OTHER PUBLIC SAFETY  | \$0                | \$0                | \$0                | (\$2,238)          | \$0                | \$0                |
| <b>EMPLOYEE BENEFITS (8)</b>          |       |       |                                | <b>\$1,282,272</b> | <b>\$1,352,081</b> | <b>\$1,352,081</b> | <b>\$1,352,081</b> | <b>\$1,429,974</b> | <b>\$1,429,974</b> |
| S1031108                              | 81000 |       | RETIREMENT                     | \$332,620          | \$323,019          | \$323,019          | \$323,019          | \$375,169          | \$375,169          |
| S1031108                              | 81000 | SRD   | RETIREMENT                     | \$23,952           | \$25,095           | \$25,095           | \$25,095           | \$26,619           | \$26,619           |
| S1031108                              | 83000 |       | SOCIAL SECURITY                | \$187,401          | \$172,175          | \$172,175          | \$172,175          | \$185,434          | \$185,434          |
| S1031108                              | 83000 | SRD   | SOCIAL SECURITY                | \$12,082           | \$12,641           | \$12,641           | \$12,641           | \$12,518           | \$12,518           |
| S1031108                              | 84000 |       | WORKERS' COMP                  | \$65,067           | \$62,191           | \$62,191           | \$62,191           | \$65,400           | \$65,400           |
| S1031108                              | 84000 | SRD   | WORKERS' COMP                  | \$4,612            | \$4,831            | \$4,831            | \$4,831            | \$4,575            | \$4,575            |
| S1031108                              | 84500 |       | GROUP LIFE INSUR               | \$5,901            | \$6,212            | \$6,212            | \$6,212            | \$18,710           | \$18,710           |
| S1031108                              | 84500 | SRD   | GROUP LIFE INSUR               | \$619              | \$618              | \$618              | \$618              | \$515              | \$515              |
| S1031108                              | 86000 |       | HOSPITAL & MED INSUR           | \$537,837          | \$628,641          | \$628,641          | \$628,641          | \$640,176          | \$640,176          |
| S1031108                              | 86000 | SRD   | HOSPITAL & MED INSUR           | \$87,127           | \$87,126           | \$87,126           | \$87,126           | \$71,610           | \$71,610           |
| S1031108                              | 86500 |       | DENTAL INSUR                   | \$22,484           | \$25,512           | \$25,512           | \$25,512           | \$26,292           | \$26,292           |
| S1031108                              | 86500 | SRD   | DENTAL INSUR                   | \$2,257            | \$2,256            | \$2,256            | \$2,256            | \$1,504            | \$1,504            |
| S1031108                              | 89000 |       | VISION INSUR                   | \$314              | \$1,764            | \$1,764            | \$1,764            | \$1,452            | \$1,452            |
| <b>CRIMINAL DIVISION GRANTS (S1Z)</b> |       |       |                                | <b>(\$13,510)</b>  | <b>\$55,079</b>    | <b>\$55,079</b>    | <b>(\$108,220)</b> | <b>\$89,606</b>    | <b>\$89,606</b>    |
| <b>PERSONNEL (1)</b>                  |       |       |                                | <b>\$264,322</b>   | <b>\$148,804</b>   | <b>\$2,022,330</b> | <b>\$2,008,216</b> | <b>\$332,168</b>   | <b>\$332,168</b>   |
| S1Z31101                              | 11000 | CP    | S CRIM DIRECT SVC WORKER       | \$71,869           | \$73,202           | \$73,202           | \$73,202           | \$75,101           | \$75,101           |
| S1Z31101                              | 11000 | HGBF  | S CRIM HGBF DIR SVC WORKER     | \$41,680           | \$0                | \$0                | \$0                | \$0                | \$0                |
| S1Z31101                              | 11000 | HGBF2 | S CRIM HGBF DIR SVC WORKER     | \$29,365           | \$73,202           | \$651,991          | \$651,991          | \$130,522          | \$130,522          |
| S1Z31101                              | 12000 | DT    | S CRIM SUPER/ADMIN             | \$0                | \$0                | \$75,115           | \$47,281           | \$0                | \$0                |
| S1Z31101                              | 12000 | DT3   | S CRIM SUPER/ADMIN             | \$0                | \$0                | \$51,822           | \$51,822           | \$0                | \$0                |
| S1Z31101                              | 12000 | SG2   | S CRIM SUPER/ADMIN             | \$0                | \$0                | \$2,000            | \$2,000            | \$0                | \$0                |
| S1Z31101                              | 12000 | SG4   | S CRIM SUPER/ADMIN             | \$0                | \$0                | \$2,000            | \$2,000            | \$0                | \$0                |
| S1Z31101                              | 13000 | HGBF2 | S CRIM HGBF TECHNICAL          | \$13,777           | \$0                | \$320,487          | \$320,487          | \$69,015           | \$69,015           |
| S1Z31101                              | 13000 | SG2   | S CRIM TECHNICAL               | \$0                | \$0                | \$3,000            | \$3,000            | \$0                | \$0                |
| S1Z31101                              | 13000 | SG4   | S CRIM TECHNICAL               | \$0                | \$0                | \$3,354            | \$3,354            | \$0                | \$0                |



|                 |       |       |                                | 2024<br>Actual | 2025<br>Adopted | 2025<br>Modified | 2025<br>Projected | 2026<br>Tentative | 2026<br>Adopted |
|-----------------|-------|-------|--------------------------------|----------------|-----------------|------------------|-------------------|-------------------|-----------------|
| S1Z31101        | 14000 | DT    | S CRIM CLERICAL                | \$5,228        | \$0             | \$17,522         | \$17,491          | \$27,621          | \$27,621        |
| S1Z31101        | 14000 | DT3   | S CRIM CLERICAL                | \$0            | \$0             | \$47,835         | \$47,835          | \$0               | \$0             |
| S1Z31101        | 14000 | HGBF2 | S CRIM HGBF CLERICAL           | \$5,228        | \$0             | \$121,205        | \$121,205         | \$27,621          | \$27,621        |
| S1Z31101        | 14000 | SG1   | S CRIM CLERICAL                | \$2,437        | \$0             | \$0              | \$0               | \$0               | \$0             |
| S1Z31101        | 18000 | CP    | S CRIM OVERTIME                | \$4,395        | \$0             | \$0              | \$0               | \$0               | \$0             |
| S1Z31101        | 18000 | DT    | S CRIM OVERTIME                | \$629          | \$0             | \$461            | \$24,371          | \$0               | \$0             |
| S1Z31101        | 18000 | GTSC  | S CRIM PTS GRANT OVERTIME      | \$6,129        | \$0             | \$17,274         | \$8,184           | \$0               | \$0             |
| S1Z31101        | 18000 | HGBF  | S CRIM HGBF OVERTIME           | \$29,363       | \$0             | \$0              | \$0               | \$0               | \$0             |
| S1Z31101        | 18000 | HGBF2 | S CRIM HGBF OVERTIME           | \$14,743       | \$0             | \$565,101        | \$565,101         | \$0               | \$0             |
| S1Z31101        | 18000 | SG1   | S CRIM OVERTIME                | \$7,892        | \$0             | \$0              | \$0               | \$0               | \$0             |
| S1Z31101        | 18000 | SG2   | S CRIM OVERTIME                | \$22,258       | \$0             | \$3,384          | \$3,384           | \$0               | \$0             |
| S1Z31101        | 18000 | SG3   | S CRIM STONE GARD OVERTIME     | \$0            | \$0             | \$24,770         | \$19,770          | \$0               | \$0             |
| S1Z31101        | 18000 | SG4   | S CRIM STONE GARD OVERTIME     | \$0            | \$0             | \$18,608         | \$18,608          | \$0               | \$0             |
| S1Z31101        | 18600 | HGBF2 | S CRIM HGBF TRAINING           | \$0            | \$0             | \$20,799         | \$19,894          | \$0               | \$0             |
| S1Z31101        | 19501 | SG1   | S CRIM LONGEVITY PMTS          | \$63           | \$0             | \$0              | \$0               | \$0               | \$0             |
| S1Z31101        | 19504 | CP    | S CRIM HOLIDAY PAY             | \$1,098        | \$0             | \$0              | \$700             | \$0               | \$0             |
| S1Z31101        | 19504 | HGBF  | S CRIM HGBF HOLIDAY PAY        | \$545          | \$0             | \$0              | \$0               | \$0               | \$0             |
| S1Z31101        | 19504 | HGBF2 | S CRIM HOLIDAY PAY             | \$549          | \$0             | \$0              | \$821             | \$0               | \$0             |
| S1Z31101        | 19514 | CP    | S CRIM HAZARDOUS DUTY PAY      | \$2,288        | \$2,288         | \$2,288          | \$2,288           | \$2,288           | \$2,288         |
| S1Z31101        | 19514 | HGBF  | S CRIM HGBF HAZARDOUS DUTY PAY | \$324          | \$0             | \$0              | \$0               | \$0               | \$0             |
| S1Z31101        | 19514 | HGBF2 | S CRIM HGBF HAZARDOUS DUTY PAY | \$0            | \$112           | \$112            | \$196             | \$0               | \$0             |
| S1Z31101        | 19550 | CP    | S CRIM HEALTH INS BUYOUT       | \$4,000        | \$0             | \$0              | \$3,231           | \$0               | \$0             |
| S1Z31101        | 19550 | HGBF  | S CRIM HGBF HEALTH INS BUYOUT  | \$462          | \$0             | \$0              | \$0               | \$0               | \$0             |
| EQUIP (2)       |       |       |                                | \$82,288       | \$0             | \$432,397        | \$432,397         | \$0               | \$0             |
| S1Z31102        | 23000 | HGBF2 | S CRIM HGBF AUTOMOTIVE EQUIP   | \$0            | \$0             | \$170,000        | \$170,000         | \$0               | \$0             |
| S1Z31102        | 25000 | 23HS  | TECHNICAL EQUIP                | \$0            | \$0             | \$5,000          | \$5,000           | \$0               | \$0             |
| S1Z31102        | 25000 | HGBF  | S CRIM HGBF TECHNICAL EQUIP    | \$6,022        | \$0             | \$0              | \$0               | \$0               | \$0             |
| S1Z31102        | 25000 | HGBF2 | S CRIM HGBF TECHNICAL EQUIP    | \$20,718       | \$0             | \$214,227        | \$214,227         | \$0               | \$0             |
| S1Z31102        | 25000 | SG1   | S CRIM TECHNICAL EQUIP         | \$17,329       | \$0             | \$0              | \$0               | \$0               | \$0             |
| S1Z31102        | 25000 | SG2   | S CRIM TECHNICAL EQUIP         | \$0            | \$0             | \$28,170         | \$28,170          | \$0               | \$0             |
| S1Z31102        | 25000 | SG3   | S CRIM TECHNICAL EQUIP         | \$30,323       | \$0             | \$0              | \$0               | \$0               | \$0             |
| S1Z31102        | 25000 | SG4   | S CRIM TECHNICAL EQUIP         | \$0            | \$0             | \$15,000         | \$15,000          | \$0               | \$0             |
| S1Z31102        | 26000 | 21HS  | S CRIM OTHER EQUIP             | \$7,896        | \$0             | \$0              | \$0               | \$0               | \$0             |
| CONTRACTUAL (4) |       |       |                                | \$351,532      | \$1,174         | \$3,072,113      | \$3,133,716       | \$3,506           | \$3,506         |
| S1Z31104        | 41401 | CP    | S CRIM LIAB & OTHER INS        | \$0            | \$587           | \$587            | \$587             | \$1,753           | \$1,753         |
| S1Z31104        | 41401 | HGBF2 | S CRIM HGBF LIAB & OTHER INS   | \$0            | \$587           | \$587            | \$587             | \$1,753           | \$1,753         |
| S1Z31104        | 42000 | DT    | S CRIM OFFICE SUPPLIES & EXP   | \$0            | \$0             | \$0              | \$10,000          | \$0               | \$0             |
| S1Z31104        | 42018 | 23HS  | RADIO EQUIP                    | \$0            | \$0             | \$18,268         | \$18,268          | \$0               | \$0             |
| S1Z31104        | 42300 | 21HS  | S 21HSOTHER COMMUNIC SERV      | \$2,917        | \$0             | \$0              | \$0               | \$0               | \$0             |
| S1Z31104        | 42300 | 22HS  | S 22HS OTH COMMUNICATION SER   | \$22,451       | \$0             | \$2,927          | \$2,927           | \$0               | \$0             |
| S1Z31104        | 42300 | 23HS  | OTHER COMMUNIC SRV             | \$18,719       | \$0             | \$13,281         | \$13,281          | \$0               | \$0             |
| S1Z31104        | 42300 | 24HS  | OTHER COMMUNIC SRV             | \$0            | \$0             | \$47,373         | \$47,373          | \$0               | \$0             |
| S1Z31104        | 42300 | HGBF2 | S CRIM HGBF OTHER COMMUN SERV  | \$450          | \$0             | \$8,550          | \$31,865          | \$0               | \$0             |
| S1Z31104        | 42800 | HGBF  | S CRIM HGBF OTHER SUPPLIES     | \$95           | \$0             | \$0              | \$0               | \$0               | \$0             |
| S1Z31104        | 42800 | HGBF2 | S CRIM HGBF OTHER SUPPLIES     | \$30           | \$0             | \$5,970          | \$5,970           | \$0               | \$0             |
| S1Z31104        | 43007 | DT    | S CRIM OTHER FEES & SVCS       | \$10,175       | \$0             | \$6,588          | \$51,439          | \$0               | \$0             |
| S1Z31104        | 43007 | DT3   | S CRIM OTHER FEES & SRV        | \$0            | \$0             | \$20,000         | \$20,000          | \$0               | \$0             |



|                              |       |       |                                | 2024<br>Actual     | 2025<br>Adopted    | 2025<br>Modified     | 2025<br>Projected    | 2026<br>Tentative  | 2026<br>Adopted    |
|------------------------------|-------|-------|--------------------------------|--------------------|--------------------|----------------------|----------------------|--------------------|--------------------|
| S1Z31104                     | 43007 | HGBF2 | S CRIM HGBF OTH FEES & SERV    | \$167,908          | \$0                | \$2,426,248          | \$2,402,751          | \$0                | \$0                |
| S1Z31104                     | 43007 | SG1   | S CRIM OTHR FEES & SVCS        | \$33,171           | \$0                | \$13,667             | \$13,667             | \$0                | \$0                |
| S1Z31104                     | 43007 | SG2   | S CRIM OTHR FEES & SVCS        | \$36,515           | \$0                | \$60,664             | \$60,664             | \$0                | \$0                |
| S1Z31104                     | 43007 | SG3   | STONGARD OTHR FEES 13          | \$33,400           | \$0                | \$111,992            | \$118,744            | \$0                | \$0                |
| S1Z31104                     | 43007 | SG4   | OTHER FEES & SVCS              | \$0                | \$0                | \$130,299            | \$130,299            | \$0                | \$0                |
| S1Z31104                     | 44000 | SG3   | S STONGARD I/D AUTO EXP        | \$0                | \$0                | \$3,618              | \$1,256              | \$0                | \$0                |
| S1Z31104                     | 44000 | SG4   | CRIM I/D AUTO EXPENSE          | \$0                | \$0                | \$6,120              | \$6,120              | \$0                | \$0                |
| S1Z31104                     | 44001 | HGBF  | CRIM HGBF OTH AUTO SUPPLIES    | \$1,126            | \$0                | \$0                  | \$0                  | \$0                | \$0                |
| S1Z31104                     | 44001 | HGBF2 | S CRIM HGBF OTH AUTO SUPPLIES  | \$36               | \$0                | \$44,964             | \$44,964             | \$0                | \$0                |
| S1Z31104                     | 44100 | HGBF  | S CRIM HGBF I/D FUEL CHGS      | \$2,716            | \$0                | \$0                  | \$0                  | \$0                | \$0                |
| S1Z31104                     | 44100 | HGBF2 | S CRIM HGBF I/D FUEL CHGS      | \$1,436            | \$0                | \$51,669             | \$51,669             | \$0                | \$0                |
| S1Z31104                     | 44100 | SG2   | S CRIM I/D FUEL CHGS           | \$4,060            | \$0                | \$0                  | \$0                  | \$0                | \$0                |
| S1Z31104                     | 44100 | SG3   | STONGARD I/D FUEL CHGS         | \$0                | \$0                | \$0                  | \$2,363              | \$0                | \$0                |
| S1Z31104                     | 44102 | HGBF2 | CRIM HGBF GAS PURCH            | \$175              | \$0                | \$0                  | \$183                | \$0                | \$0                |
| S1Z31104                     | 44500 | HGBF  | S CRIM HGBF OTHER TRAVEL REIMB | \$3,465            | \$0                | \$0                  | \$0                  | \$0                | \$0                |
| S1Z31104                     | 44500 | HGBF2 | S CRIM HGBF OTHER TRAVEL REIMB | \$7,532            | \$0                | \$77,368             | \$77,368             | \$0                | \$0                |
| S1Z31104                     | 45300 | 22HS  | S 22HS UNIFORMS & CLOTHING     | \$5,156            | \$0                | \$7,476              | \$7,476              | \$0                | \$0                |
| S1Z31104                     | 45300 | 24HS  | UNIFORMS & CLOTHING            | \$0                | \$0                | \$7,896              | \$7,896              | \$0                | \$0                |
| S1Z31104                     | 45300 | HGBF2 | S CRIM HGBF UNIFORMS & CLOTHIN | \$0                | \$0                | \$6,000              | \$6,000              | \$0                | \$0                |
| <b>REVENUE (5)</b>           |       |       |                                | <b>(\$809,496)</b> | <b>(\$160,969)</b> | <b>(\$6,594,227)</b> | <b>(\$6,752,367)</b> | <b>(\$427,622)</b> | <b>(\$427,622)</b> |
| S1Z24015                     | 55000 | HGBF  | S HGBF INTEREST & EARNINGS     | (\$91,006)         | \$0                | \$0                  | \$0                  | \$0                | \$0                |
| S1Z24015                     | 55000 | HGBF2 | S HGBF2 INTEREST & EARNINGS    | \$0                | \$0                | (\$98,260)           | (\$265,490)          | (\$141,600)        | (\$141,600)        |
| S1Z27055                     | 55000 | HGBF  | S HGBF GIFTS & DONATIONS       | (\$114,528)        | \$0                | \$0                  | \$0                  | \$0                | \$0                |
| S1Z27055                     | 55000 | HGBF2 | S HGBF GIFTS & DONATIONS       | (\$293,082)        | (\$120,969)        | (\$5,575,588)        | (\$5,575,588)        | (\$226,322)        | (\$226,322)        |
| S1Z33895                     | 56000 | GTSC  | S SA CRIM STATE AID            | (\$5,160)          | \$0                | (\$17,274)           | (\$8,184)            | \$0                | \$0                |
| S1Z43895                     | 57000 | CP    | S SC COPS FEDERAL AID          | (\$40,500)         | (\$40,000)         | (\$40,000)           | (\$40,000)           | (\$10,000)         | (\$10,000)         |
| S1Z43895                     | 57000 | DT    | S FA DT FEDERAL AID            | (\$18,800)         | \$0                | (\$323,228)          | (\$323,228)          | (\$49,700)         | (\$49,700)         |
| S1Z43895                     | 57000 | HS    | S FA HS FEDERAL AID            | (\$57,138)         | \$0                | (\$102,222)          | (\$102,222)          | \$0                | \$0                |
| S1Z43895                     | 57000 | SG    | S SG FEDERAL AID               | (\$189,283)        | \$0                | (\$437,655)          | (\$337,688)          | \$0                | \$0                |
| S1Z43895                     | 57000 | SG2   | S SG2 FEDERAL AID              | \$0                | \$0                | \$0                  | (\$48,495)           | \$0                | \$0                |
| S1Z43895                     | 57000 | SG3   | S SG3 FEDERAL AID              | \$0                | \$0                | \$0                  | (\$51,473)           | \$0                | \$0                |
| <b>EMPLOYEE BENEFITS (8)</b> |       |       |                                | <b>\$97,845</b>    | <b>\$66,070</b>    | <b>\$1,122,465</b>   | <b>\$1,069,817</b>   | <b>\$181,554</b>   | <b>\$181,554</b>   |
| S1Z31108                     | 81000 | CP    | RETIREMENT                     | \$10,819           | \$10,312           | \$10,312             | \$10,312             | \$11,616           | \$11,616           |
| S1Z31108                     | 81000 | DT    | S CRIM RETIREMENT              | \$710              | \$0                | \$12,531             | \$57                 | \$4,146            | \$4,146            |
| S1Z31108                     | 81000 | DT3   | RETIREMENT                     | \$0                | \$0                | \$11,312             | \$11,312             | \$0                | \$0                |
| S1Z31108                     | 81000 | GTSC  | RETIREMENT                     | \$786              | \$0                | \$0                  | \$0                  | \$0                | \$0                |
| S1Z31108                     | 81000 | HGBF  | RETIREMENT                     | \$10,046           | \$0                | \$0                  | \$0                  | \$0                | \$0                |
| S1Z31108                     | 81000 | HGBF2 | RETIREMENT                     | \$7,967            | \$10,015           | \$210,578            | \$210,578            | \$34,097           | \$34,097           |
| S1Z31108                     | 81000 | SG1   | RETIREMENT                     | \$1,903            | \$0                | \$0                  | \$0                  | \$0                | \$0                |
| S1Z31108                     | 81000 | SG2   | S CRIM RETIREMENT              | \$2,961            | \$0                | \$593                | \$593                | \$0                | \$0                |
| S1Z31108                     | 81000 | SG3   | RETIREMENT                     | \$0                | \$0                | \$3,252              | \$2,202              | \$0                | \$0                |
| S1Z31108                     | 81000 | SG4   | RETIREMENT                     | \$0                | \$0                | \$2,112              | \$2,112              | \$0                | \$0                |
| S1Z31108                     | 83000 | CP    | SOCIAL SECURITY                | \$6,382            | \$5,747            | \$5,747              | \$5,747              | \$5,893            | \$5,893            |
| S1Z31108                     | 83000 | DT    | S CRIM SOC SECURITY            | \$401              | \$0                | \$6,715              | \$30                 | \$1,894            | \$1,894            |
| S1Z31108                     | 83000 | DT3   | SOCIAL SECURITY                | \$0                | \$0                | \$7,233              | \$7,233              | \$0                | \$0                |
| S1Z31108                     | 83000 | GTSC  | SOCIAL SECURITY                | \$469              | \$0                | \$0                  | \$0                  | \$0                | \$0                |
| S1Z31108                     | 83000 | HGBF  | SOCIAL SECURITY                | \$5,290            | \$0                | \$0                  | \$0                  | \$0                | \$0                |
| S1Z31108                     | 83000 | HGBF2 | SOCIAL SECURITY                | \$4,611            | \$5,125            | \$114,331            | \$114,331            | \$16,345           | \$16,345           |
| S1Z31108                     | 83000 | SG1   | SOCIAL SECURITY                | \$792              | \$0                | \$0                  | \$0                  | \$0                | \$0                |
| S1Z31108                     | 83000 | SG2   | S CRIM SOC SECURITY            | \$1,703            | \$0                | \$338                | \$338                | \$0                | \$0                |
| S1Z31108                     | 83000 | SG3   | SOCIAL SECURITY                | \$0                | \$0                | \$2,047              | \$1,512              | \$0                | \$0                |
| S1Z31108                     | 83000 | SG4   | SOCIAL SECURITY                | \$0                | \$0                | \$1,423              | \$1,423              | \$0                | \$0                |
| S1Z31108                     | 84000 | CP    | WORKERS' COMP                  | \$2,188            | \$1,985            | \$1,985              | \$1,985              | \$1,997            | \$1,997            |





|                      |       |       |                             | 2024<br>Actual | 2025<br>Adopted | 2025<br>Modified | 2025<br>Projected | 2026<br>Tentative | 2026<br>Adopted |
|----------------------|-------|-------|-----------------------------|----------------|-----------------|------------------|-------------------|-------------------|-----------------|
| S1Z31108             | 84000 | DT    | S CRIM WORKERS' COMP        | \$137          | \$0             | \$2,458          | \$11              | \$712             | \$712           |
| S1Z31108             | 84000 | DT3   | WORKERS' COMP               | \$0            | \$0             | \$2,499          | \$2,499           | \$0               | \$0             |
| S1Z31108             | 84000 | GTSC  | WORKERS' COMP               | \$152          | \$0             | \$0              | \$0               | \$0               | \$0             |
| S1Z31108             | 84000 | HGBF  | WORKERS' COMP               | \$1,946        | \$0             | \$0              | \$0               | \$0               | \$0             |
| S1Z31108             | 84000 | HGBF2 | WORKERS' COMP               | \$1,534        | \$1,928         | \$42,243         | \$42,243          | \$5,861           | \$5,861         |
| S1Z31108             | 84000 | SG1   | WORKERS' COMP               | \$355          | \$0             | \$0              | \$0               | \$0               | \$0             |
| S1Z31108             | 84000 | SG2   | S CRIM WORKERS' COMP        | \$581          | \$0             | \$117            | \$117             | \$0               | \$0             |
| S1Z31108             | 84000 | SG3   | WORKERS' COMP               | \$0            | \$0             | \$661            | \$494             | \$0               | \$0             |
| S1Z31108             | 84000 | SG4   | WORKERS' COMP               | \$0            | \$0             | \$466            | \$466             | \$0               | \$0             |
| S1Z31108             | 84500 | CP    | GROUP LIFE INSUR            | \$206          | \$206           | \$206            | \$206             | \$206             | \$206           |
| S1Z31108             | 84500 | DT    | S CRIM GROUP LIFE INSUR     | \$10           | \$0             | \$170            | \$1               | \$51              | \$51            |
| S1Z31108             | 84500 | DT3   | GROUP LIFE INSUR            | \$0            | \$0             | \$182            | \$182             | \$0               | \$0             |
| S1Z31108             | 84500 | HGBF  | GROUP LIFE INSUR            | \$125          | \$0             | \$0              | \$0               | \$0               | \$0             |
| S1Z31108             | 84500 | HGBF2 | GROUP LIFE INSUR            | \$109          | \$206           | \$3,263          | \$3,263           | \$464             | \$464           |
| S1Z31108             | 84500 | SG1   | GROUP LIFE INSUR            | \$4            | \$0             | \$0              | \$0               | \$0               | \$0             |
| S1Z31108             | 86000 | DT    | S CRIM HOSPITAL & MED INSUR | \$2,793        | \$0             | \$27,680         | \$126             | \$14,778          | \$14,778        |
| S1Z31108             | 86000 | DT3   | HOSPITAL & MED INSUR        | \$0            | \$0             | \$29,851         | \$29,851          | \$0               | \$0             |
| S1Z31108             | 86000 | HGBF  | HOSPITAL & MED INSUR        | \$14,186       | \$0             | \$0              | \$0               | \$0               | \$0             |
| S1Z31108             | 86000 | HGBF2 | HOSPITAL & MED INSUR        | \$16,324       | \$29,042        | \$590,269        | \$590,269         | \$78,862          | \$78,862        |
| S1Z31108             | 86000 | SG1   | HOSPITAL & MED INSUR        | \$427          | \$0             | \$0              | \$0               | \$0               | \$0             |
| S1Z31108             | 86500 | CP    | DENTAL INSUR                | \$752          | \$752           | \$752            | \$752             | \$752             | \$752           |
| S1Z31108             | 86500 | DT    | S CRIM DENTAL INSUR         | \$74           | \$0             | \$1,205          | \$6               | \$388             | \$388           |
| S1Z31108             | 86500 | DT3   | DENTAL INSUR                | \$0            | \$0             | \$1,281          | \$1,281           | \$0               | \$0             |
| S1Z31108             | 86500 | HGBF  | DENTAL INSUR                | \$454          | \$0             | \$0              | \$0               | \$0               | \$0             |
| S1Z31108             | 86500 | HGBF2 | DENTAL INSUR                | \$511          | \$752           | \$20,471         | \$20,471          | \$2,689           | \$2,689         |
| S1Z31108             | 86500 | SG1   | DENTAL INSUR                | \$26           | \$0             | \$0              | \$0               | \$0               | \$0             |
| S1Z31108             | 89000 | DT    | S CRIM VISION INSUR         | \$22           | \$0             | \$370            | \$2               | \$110             | \$110           |
| S1Z31108             | 89000 | DT3   | VISION INSUR                | \$0            | \$0             | \$398            | \$398             | \$0               | \$0             |
| S1Z31108             | 89000 | HGBF2 | VISION INSUR                | \$78           | \$0             | \$7,415          | \$7,415           | \$693             | \$693           |
| S1Z31108             | 89000 | SG1   | VISION INSUR                | \$10           | \$0             | \$0              | \$0               | \$0               | \$0             |
| CIVIL DIVISION (S2)  |       |       |                             | \$277,311      | \$282,999       | \$283,194        | \$266,133         | \$419,183         | \$419,183       |
| CIVIL DIVISION (S20) |       |       |                             | \$277,311      | \$282,999       | \$283,194        | \$266,133         | \$419,183         | \$419,183       |
| PERSONNEL (1)        |       |       |                             | \$323,989      | \$310,179       | \$310,179        | \$318,920         | \$406,241         | \$406,241       |
| S2031101             | 11000 |       | S CIVL DIRECT SVC WORKERS   | \$134,578      | \$138,084       | \$138,084        | \$138,491         | \$212,823         | \$212,823       |
| S2031101             | 12000 |       | S CIVL SUPER/ADMIN          | \$60,725       | \$42,769        | \$42,769         | \$44,986          | \$47,005          | \$47,005        |
| S2031101             | 13000 |       | S CIVL TECHNICAL            | \$5,384        | \$8,937         | \$8,937          | \$8,467           | \$9,874           | \$9,874         |
| S2031101             | 14000 |       | S CIVL CLERICAL             | \$86,404       | \$87,671        | \$87,671         | \$92,849          | \$97,063          | \$97,063        |
| S2031101             | 17000 |       | S CIVIL PART TIME           | \$2,433        | \$23,100        | \$23,100         | \$16,530          | \$25,710          | \$25,710        |
| S2031101             | 18000 |       | S CIVIL OVERTIME            | \$281          | \$450           | \$450            | \$456             | \$3,450           | \$3,450         |
| S2031101             | 19000 |       | S CIVIL TEMP                | \$2,115        | \$0             | \$0              | \$0               | \$0               | \$0             |
| S2031101             | 19500 |       | S CIVL CONTRACT MISC        | \$1,600        | \$2,000         | \$2,000          | \$2,000           | \$2,800           | \$2,800         |
| S2031101             | 19501 |       | S CIVL LONGEVITY PMTS       | \$2,388        | \$1,200         | \$1,200          | \$5,205           | \$1,200           | \$1,200         |
| S2031101             | 19502 |       | S CIVL VACATION PAYOUT      | \$16,347       | \$0             | \$0              | \$0               | \$0               | \$0             |
| S2031101             | 19510 |       | CIVL VACATION BUYBACK       | \$1,645        | \$0             | \$0              | \$1,724           | \$0               | \$0             |
| S2031101             | 19513 |       | S COMP TIME PAY OUT         | \$2,420        | \$0             | \$0              | \$0               | \$0               | \$0             |
| S2031101             | 19514 |       | S HAZARDOUS DUTY PAY        | \$5,668        | \$5,968         | \$5,968          | \$6,150           | \$6,316           | \$6,316         |
| S2031101             | 19550 |       | S CIVIL HEALTH INS BUYOUT   | \$2,000        | \$0             | \$0              | \$2,062           | \$0               | \$0             |
| CONTRACTUAL (4)      |       |       |                             | \$39,258       | \$38,730        | \$38,925         | \$44,883          | \$53,960          | \$53,960        |
| S2031104             | 41401 |       | S CIVL LIAB & OTHER INSUR   | \$2,478        | \$3,082         | \$3,082          | \$3,082           | \$9,202           | \$9,202         |
| S2031104             | 41901 |       | S CIVL CENTRAL PRINTING     | \$121          | \$300           | \$300            | \$192             | \$300             | \$300           |
| S2031104             | 42000 |       | S CIVL OFFICE SUPPLIES      | \$1,632        | \$1,000         | \$1,000          | \$989             | \$1,000           | \$1,000         |
| S2031104             | 42004 |       | S COMPUTER SOFTWARE         | \$11,376       | \$11,945        | \$11,945         | \$11,945          | \$17,400          | \$17,400        |
| S2031104             | 42101 |       | S CIVL I/D COPYING EQUIP    | \$237          | \$686           | \$686            | \$599             | \$684             | \$684           |
| S2031104             | 42303 |       | S CIVIL I/D PHONE CHGS      | \$636          | \$636           | \$636            | \$636             | \$874             | \$874           |
| S2031104             | 42402 |       | S CIVL I/D POSTAGE          | \$13,982       | \$10,336        | \$10,336         | \$16,733          | \$13,000          | \$13,000        |
| S2031104             | 43006 |       | S CIVIL DOCUMENT MGMT       | \$477          | \$0             | \$195            | \$195             | \$0               | \$0             |
| S2031104             | 44100 |       | S CIVL I/D FUEL CHGS        | \$7,218        | \$8,745         | \$8,745          | \$8,013           | \$9,500           | \$9,500         |
| S2031104             | 44500 |       | S CIVL OTHER TRAVEL REIMB   | \$1,103        | \$2,000         | \$2,000          | \$2,500           | \$2,000           | \$2,000         |





|                              |       |      |                                | 2024<br>Actual     | 2025<br>Adopted    | 2025<br>Modified   | 2025<br>Projected  | 2026<br>Tentative   | 2026<br>Adopted     |
|------------------------------|-------|------|--------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|
| <b>REVENUE (5)</b>           |       |      |                                | <b>(\$250,738)</b> | <b>(\$230,000)</b> | <b>(\$230,000)</b> | <b>(\$261,760)</b> | <b>(\$260,000)</b>  | <b>(\$260,000)</b>  |
| S2015105                     | 55000 |      | S CIVL SHERIFF FEES            | (\$250,738)        | (\$230,000)        | (\$230,000)        | (\$261,760)        | (\$260,000)         | (\$260,000)         |
| <b>EMPLOYEE BENEFITS (8)</b> |       |      |                                | <b>\$164,802</b>   | <b>\$164,090</b>   | <b>\$164,090</b>   | <b>\$164,090</b>   | <b>\$218,982</b>    | <b>\$218,982</b>    |
| S2031108                     | 81000 |      | RETIREMENT                     | \$40,689           | \$42,036           | \$42,036           | \$42,036           | \$56,181            | \$56,181            |
| S2031108                     | 83000 |      | SOCIAL SECURITY                | \$23,521           | \$22,294           | \$22,294           | \$22,294           | \$28,775            | \$28,775            |
| S2031108                     | 84000 |      | WORKERS' COMP                  | \$8,050            | \$8,093            | \$8,093            | \$8,093            | \$10,321            | \$10,321            |
| S2031108                     | 84500 |      | GROUP LIFE INSUR               | \$646              | \$633              | \$633              | \$633              | \$839               | \$839               |
| S2031108                     | 86000 |      | HOSPITAL & MED INSUR           | \$87,737           | \$87,002           | \$87,002           | \$87,002           | \$118,097           | \$118,097           |
| S2031108                     | 86500 |      | DENTAL INSUR                   | \$3,609            | \$3,529            | \$3,529            | \$3,529            | \$4,298             | \$4,298             |
| S2031108                     | 89000 |      | VISION INSUR                   | \$550              | \$503              | \$503              | \$503              | \$471               | \$471               |
| <b>PUBLIC SAFETY (S3)</b>    |       |      |                                | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$46,676</b>    | <b>(\$23,717)</b>   | <b>(\$23,717)</b>   |
| <b>REVENUE (S30)</b>         |       |      |                                | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$46,676</b>    | <b>(\$23,717)</b>   | <b>(\$23,717)</b>   |
| <b>PERSONNEL (1)</b>         |       |      |                                | <b>\$0</b>         | <b>\$0</b>         | <b>\$115,918</b>   | <b>\$162,594</b>   | <b>\$155,529</b>    | <b>\$155,529</b>    |
| S3039891                     | 12000 | SPO1 | SUPER/ADMIN                    | \$0                | \$0                | \$7,487            | \$7,487            | \$0                 | \$0                 |
| S3039891                     | 13000 | SPO1 | TECHNICAL                      | \$0                | \$0                | \$1,342            | \$1,342            | \$0                 | \$0                 |
| S3039891                     | 14000 | SPO1 | CLERICAL                       | \$0                | \$0                | \$1,412            | \$1,412            | \$0                 | \$0                 |
| S3039891                     | 16000 | SPO1 | PER DIEM                       | \$0                | \$0                | \$2,124            | \$48,800           | \$13,645            | \$13,645            |
| S3039891                     | 17000 | SPO1 | PART TIME                      | \$0                | \$0                | \$103,553          | \$103,553          | \$141,884           | \$141,884           |
| <b>CONTRACTUAL (4)</b>       |       |      |                                | <b>\$0</b>         | <b>\$0</b>         | <b>\$35,643</b>    | <b>\$35,643</b>    | <b>\$18,000</b>     | <b>\$18,000</b>     |
| S3039894                     | 45300 | SPO1 | UNIFORMS & CLOTHING            | \$0                | \$0                | \$35,643           | \$35,643           | \$18,000            | \$18,000            |
| <b>REVENUE (5)</b>           |       |      |                                | <b>\$0</b>         | <b>\$0</b>         | <b>(\$182,300)</b> | <b>(\$182,300)</b> | <b>(\$213,153)</b>  | <b>(\$213,153)</b>  |
| S3027705                     | 55000 | SPO1 | SHERIFF PUBLIC SAFETY REVENUE  | \$0                | \$0                | (\$182,300)        | (\$182,300)        | (\$213,153)         | (\$213,153)         |
| <b>EMPLOYEE BENEFITS (8)</b> |       |      |                                | <b>\$0</b>         | <b>\$0</b>         | <b>\$30,739</b>    | <b>\$30,739</b>    | <b>\$15,907</b>     | <b>\$15,907</b>     |
| S3039898                     | 81000 | SPO1 | RETIREMENT                     | \$0                | \$0                | \$15,603           | \$15,603           | \$0                 | \$0                 |
| S3039898                     | 83000 | SPO1 | SOCIAL SECURITY                | \$0                | \$0                | \$8,823            | \$8,823            | \$11,897            | \$11,897            |
| S3039898                     | 84000 | SPO1 | WORKERS' COMP                  | \$0                | \$0                | \$3,060            | \$3,060            | \$4,010             | \$4,010             |
| S3039898                     | 84500 | SPO1 | GROUP LIFE INSUR               | \$0                | \$0                | \$19               | \$19               | \$0                 | \$0                 |
| S3039898                     | 86000 | SPO1 | HOSPITAL & MED INSUR           | \$0                | \$0                | \$3,060            | \$3,060            | \$0                 | \$0                 |
| S3039898                     | 86500 | SPO1 | DENTAL INSUR                   | \$0                | \$0                | \$133              | \$133              | \$0                 | \$0                 |
| S3039898                     | 89000 | SPO1 | VISION INSUR                   | \$0                | \$0                | \$41               | \$41               | \$0                 | \$0                 |
| <b>JAIL (S4)</b>             |       |      |                                | <b>\$9,759,241</b> | <b>\$9,529,677</b> | <b>\$9,913,618</b> | <b>\$9,903,967</b> | <b>\$10,809,173</b> | <b>\$10,809,173</b> |
| <b>JAIL (S40)</b>            |       |      |                                | <b>\$9,196,993</b> | <b>\$9,080,915</b> | <b>\$9,464,857</b> | <b>\$9,577,530</b> | <b>\$9,942,930</b>  | <b>\$9,942,930</b>  |
| <b>PERSONNEL (1)</b>         |       |      |                                | <b>\$5,442,469</b> | <b>\$5,462,265</b> | <b>\$5,642,265</b> | <b>\$5,930,665</b> | <b>\$5,729,217</b>  | <b>\$5,729,217</b>  |
| S4031501                     | 10200 |      | S JAIL RETROACTIVE PAYROLL     | \$0                | \$0                | \$0                | \$16,405           | \$0                 | \$0                 |
| S4031501                     | 11000 |      | S JAIL DIRECT SVC WORKERS      | \$3,311,867        | \$3,421,784        | \$3,421,784        | \$3,497,067        | \$3,840,812         | \$3,840,812         |
| S4031501                     | 12000 |      | S JAIL SUPER/ADMIN             | \$818,474          | \$898,779          | \$898,779          | \$841,913          | \$881,345           | \$881,345           |
| S4031501                     | 13000 |      | S JAIL TECHNICAL               | \$5,384            | \$8,937            | \$8,937            | \$9,364            | \$9,874             | \$9,874             |
| S4031501                     | 14000 |      | S JAIL CLERICAL                | \$54,904           | \$51,102           | \$51,102           | \$53,810           | \$56,273            | \$56,273            |
| S4031501                     | 16000 |      | S JAIL PER DIEM                | \$103,380          | \$94,661           | \$94,661           | \$147,765          | \$80,936            | \$80,936            |
| S4031501                     | 17000 |      | S JAIL REG PART TIME           | \$155,738          | \$249,010          | \$249,010          | \$144,486          | \$266,780           | \$266,780           |
| S4031501                     | 18000 |      | S JAIL OVERTIME                | \$299,013          | \$142,500          | \$322,500          | \$437,000          | \$142,500           | \$142,500           |
| S4031501                     | 19000 |      | S JAIL TEMP & PART TIME        | \$2,115            | \$0                | \$0                | \$0                | \$0                 | \$0                 |
| S4031501                     | 1900M |      | TEMP PER DIEM MED              | \$0                | \$28,800           | \$28,800           | \$0                | \$0                 | \$0                 |
| S4031501                     | 1900N |      | S JAILTEMP PER DIEM JAIL NURSE | \$0                | \$19,544           | \$19,544           | \$0                | \$0                 | \$0                 |
| S4031501                     | 19500 |      | S JAIL CONTRACT MISC           | \$1,600            | \$0                | \$0                | \$1,600            | \$0                 | \$0                 |
| S4031501                     | 19501 |      | S JAIL LONGEVITY               | \$8,207            | \$7,850            | \$7,850            | \$16,463           | \$8,773             | \$8,773             |
| S4031501                     | 19502 |      | S JAIL VACATION PAYOUT         | \$21,764           | \$0                | \$0                | \$21,351           | \$0                 | \$0                 |
| S4031501                     | 19504 |      | S JAIL HOLIDAY                 | \$53,979           | \$57,000           | \$57,000           | \$55,437           | \$61,000            | \$61,000            |
| S4031501                     | 19505 |      | S JAIL SHIFT DIFFERENTIAL      | \$115,155          | \$54,500           | \$54,500           | \$115,125          | \$54,500            | \$54,500            |
| S4031501                     | 19506 |      | S JAIL PAY PER VISIT           | \$62,333           | \$52,519           | \$52,519           | \$64,445           | \$52,519            | \$52,519            |
| S4031501                     | 19510 |      | S JAIL VACATION BUY BACK       | \$0                | \$0                | \$0                | \$23,913           | \$0                 | \$0                 |
| S4031501                     | 19511 |      | S JAIL PRE-SHIFT BRIEFING      | \$68,165           | \$78,000           | \$78,000           | \$76,330           | \$0                 | \$0                 |
| S4031501                     | 19512 |      | S JAIL 207c WORKERS COMP       | \$75,270           | \$0                | \$0                | \$62,799           | \$0                 | \$0                 |
| S4031501                     | 19513 |      | S JAIL COMP TIME PAY OUT       | \$14,125           | \$53,778           | \$53,778           | \$23,529           | \$0                 | \$0                 |
| S4031501                     | 19514 |      | S JAIL HAZARD DUTY PAY         | \$98,391           | \$95,308           | \$95,308           | \$120,815          | \$117,524           | \$117,524           |
| S4031501                     | 19516 |      | S JAIL INCENTIVE PAYOUTS       | \$2,000            | \$0                | \$0                | \$3,000            | \$0                 | \$0                 |
| S4031501                     | 19550 |      | S JAIL HEALTH INS BUYOUT       | \$27,154           | \$0                | \$0                | \$28,131           | \$0                 | \$0                 |



|                              |       |  |                                | 2024<br>Actual     | 2025<br>Adopted    | 2025<br>Modified   | 2025<br>Projected  | 2026<br>Tentative  | 2026<br>Adopted    |
|------------------------------|-------|--|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| S4031511                     | 11000 |  | S FMH DIRECT SVC WORKER        | \$79,979           | \$79,408           | \$79,408           | \$83,783           | \$87,781           | \$87,781           |
| S4031511                     | 16000 |  | S FMH PER DIEM                 | \$18,345           | \$18,000           | \$18,000           | \$18,000           | \$18,000           | \$18,000           |
| S4031511                     | 19501 |  | S FMH LONGEVITY PMTS           | \$605              | \$785              | \$785              | \$2,602            | \$600              | \$600              |
| S4031511                     | 19506 |  | S FMH PAY PER VISIT            | \$44,523           | \$50,000           | \$50,000           | \$65,531           | \$50,000           | \$50,000           |
| <b>EQUIP (2)</b>             |       |  |                                | <b>\$170,297</b>   | <b>\$186,779</b>   | <b>\$165,616</b>   | <b>\$167,360</b>   | <b>\$431,000</b>   | <b>\$431,000</b>   |
| S4031502                     | 25000 |  | S JAIL TECHNICAL EQUIP         | \$170,297          | \$150,848          | \$129,685          | \$102,850          | \$351,000          | \$351,000          |
| S4031502                     | 26000 |  | S JAIL OTHER EQUIP             | \$0                | \$35,931           | \$35,931           | \$64,510           | \$80,000           | \$80,000           |
| <b>CONTRACTUAL (4)</b>       |       |  |                                | <b>\$1,423,631</b> | <b>\$1,259,444</b> | <b>\$1,542,979</b> | <b>\$1,563,365</b> | <b>\$1,599,126</b> | <b>\$1,599,126</b> |
| S4031504                     | 40900 |  | S JAIL BUILDING SUPPLIES & EXP | \$64,855           | \$75,000           | \$75,000           | \$69,170           | \$70,000           | \$70,000           |
| S4031504                     | 41102 |  | S JAIL EDUC WORKSHOPS          | \$850              | \$1,800            | \$1,800            | \$5,452            | \$5,000            | \$5,000            |
| S4031504                     | 41401 |  | S JAIL LIAB & OTHER INSUR      | \$34,602           | \$45,274           | \$45,274           | \$45,274           | \$135,173          | \$135,173          |
| S4031504                     | 414MM |  | S JAIL MED MALPRACTICE INS     | \$38,810           | \$74,870           | \$74,870           | \$74,545           | \$100,000          | \$100,000          |
| S4031504                     | 41901 |  | S JAIL CENTRAL PRINTING        | \$856              | \$933              | \$933              | \$767              | \$933              | \$933              |
| S4031504                     | 42000 |  | S JAIL OFFICE SUPPLIES         | \$13,054           | \$5,000            | \$5,000            | \$4,360            | \$5,000            | \$5,000            |
| S4031504                     | 42004 |  | S JAIL COMPUTER SOFTWARE       | \$123,770          | \$117,000          | \$143,388          | \$102,850          | \$203,780          | \$203,780          |
| S4031504                     | 42018 |  | S JAIL RADIO EQUIP             | \$4,097            | \$4,500            | \$4,886            | \$5,019            | \$5,000            | \$5,000            |
| S4031504                     | 42101 |  | S JAIL I/D COPYING EQUIP       | \$3,682            | \$2,423            | \$2,423            | \$5,186            | \$2,416            | \$2,416            |
| S4031504                     | 42202 |  | S JAIL EQUIP REPAIR & MAINT    | \$24,968           | \$23,221           | \$23,221           | \$17,110           | \$30,000           | \$30,000           |
| S4031504                     | 42303 |  | S JAIL I/D PHONE CHGS          | \$4,535            | \$4,534            | \$4,534            | \$4,535            | \$5,535            | \$5,535            |
| S4031504                     | 42402 |  | S JAIL I/D POSTAGE             | \$284              | \$300              | \$300              | \$539              | \$500              | \$500              |
| S4031504                     | 42600 |  | S JAIL BOOKS & PERIODICALS     | \$0                | \$1,500            | \$1,500            | \$1,500            | \$1,500            | \$1,500            |
| S4031504                     | 43004 |  | S JAIL MED FEES                | \$111,630          | \$75,000           | \$75,000           | \$95,730           | \$85,000           | \$85,000           |
| S4031504                     | 43005 |  | S JAIL ADVERTISING FEES & EXPE | \$0                | \$500              | \$500              | \$150              | \$500              | \$500              |
| S4031504                     | 43007 |  | S JAIL OTHER FEES & SVCS       | \$95               | \$5,000            | \$5,000            | \$100              | \$5,000            | \$5,000            |
| S4031504                     | 44500 |  | S JAIL OTHER TRAVEL            | \$2,480            | \$18,000           | \$18,000           | \$11,477           | \$14,800           | \$14,800           |
| S4031504                     | 45100 |  | S JAIL MED SUPPLIES            | \$455,908          | \$325,000          | \$520,000          | \$551,121          | \$425,000          | \$425,000          |
| S4031504                     | 45102 |  | S JAIL PRISONER HOSPITALIZATIO | \$64,075           | \$15,000           | \$15,000           | \$5,000            | \$15,000           | \$15,000           |
| S4031504                     | 45200 |  | S JAIL FOOD SUPPLIES & EXPENSE | \$319,633          | \$300,000          | \$355,000          | \$404,748          | \$300,000          | \$300,000          |
| S4031504                     | 45300 |  | S JAIL UNIFORMS & CLOTHING     | \$38,792           | \$35,000           | \$41,761           | \$29,211           | \$53,000           | \$53,000           |
| S4031504                     | 45301 |  | S JAIL DRY CLEANING            | \$46,500           | \$51,200           | \$51,200           | \$47,000           | \$51,200           | \$51,200           |
| S4031504                     | 45302 |  | S JAIL INMATES CLOTHING        | \$4,277            | \$5,000            | \$5,000            | \$7,590            | \$6,000            | \$6,000            |
| S4031504                     | 453IN |  | S JAIL INMATE RELATED ITEMS    | \$3,547            | \$6,000            | \$6,000            | \$7,542            | \$12,000           | \$12,000           |
| S4031504                     | 456BD |  | S JAIL INMATE RELATED BEDDING  | \$2,147            | \$6,500            | \$6,500            | \$6,500            | \$4,500            | \$4,500            |
| S4031504                     | 46500 |  | S JAIL OTHER PMTS              | \$60,184           | \$60,184           | \$60,184           | \$60,184           | \$60,184           | \$60,184           |
| S4031514                     | 41401 |  | S FMH LIAB & OTHER INS         | \$0                | \$705              | \$705              | \$705              | \$2,105            | \$2,105            |
| <b>REVENUE (5)</b>           |       |  |                                | <b>(\$370,841)</b> | <b>(\$242,295)</b> | <b>(\$300,725)</b> | <b>(\$498,582)</b> | <b>(\$442,295)</b> | <b>(\$442,295)</b> |
| S4015895                     | 55000 |  | S LR JAIL SOCIAL SECURITY INCE | (\$4,400)          | (\$10,000)         | (\$10,000)         | (\$9,900)          | (\$10,000)         | (\$10,000)         |
| S4015895                     | 55001 |  | S JAIL OTH PUBLIC SAFETY INC   | (\$44,000)         | \$0                | \$0                | \$0                | \$0                | \$0                |
| S4016305                     | 55000 |  | S FORENSIC MENTAL HEALTH REV   | (\$125,382)        | (\$132,295)        | (\$132,295)        | (\$132,295)        | (\$132,295)        | (\$132,295)        |
| S4022645                     | 550MI |  | S LR JAIL MISC AID             | (\$84,801)         | (\$100,000)        | (\$100,000)        | (\$92,387)         | (\$100,000)        | (\$100,000)        |
| S4022645                     | 550SR |  | S LR JAIL STATE READIES        | (\$9,200)          | \$0                | (\$26,100)         | (\$200,000)        | (\$200,000)        | (\$200,000)        |
| S4022645                     | 550WR |  | S LR JAIL WORK RELEASE         | (\$930)            | \$0                | \$0                | \$0                | \$0                | \$0                |
| S4026835                     | 550WC |  | S LR W/C REIMB SALARY          | (\$99,974)         | \$0                | (\$32,330)         | (\$64,000)         | \$0                | \$0                |
| S4034895                     | 56000 |  | S HWB SA OTHER HEALTH          | (\$2,153)          | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>EMPLOYEE BENEFITS (8)</b> |       |  |                                | <b>\$2,531,436</b> | <b>\$2,414,722</b> | <b>\$2,414,722</b> | <b>\$2,414,722</b> | <b>\$2,625,882</b> | <b>\$2,625,882</b> |
| S4031508                     | 81000 |  | RETIREMENT                     | \$697,390          | \$626,295          | \$626,295          | \$626,295          | \$756,085          | \$756,085          |
| S4031508                     | 83000 |  | SOCIAL SECURITY                | \$382,567          | \$335,376          | \$335,376          | \$335,376          | \$369,304          | \$369,304          |
| S4031508                     | 84000 |  | WORKERS' COMP                  | \$137,561          | \$121,452          | \$121,452          | \$121,452          | \$130,567          | \$130,567          |
| S4031508                     | 84500 |  | GROUP LIFE INSUR               | \$6,993            | \$7,122            | \$7,122            | \$7,122            | \$7,122            | \$7,122            |
| S4031508                     | 86000 |  | HOSPITAL & MED INSUR           | \$1,195,250        | \$1,223,377        | \$1,223,377        | \$1,223,377        | \$1,254,963        | \$1,254,963        |
| S4031508                     | 86500 |  | DENTAL INSUR                   | \$48,003           | \$49,203           | \$49,203           | \$49,203           | \$51,266           | \$51,266           |



|                              |       |       |                             | 2024<br>Actual     | 2025<br>Adopted    | 2025<br>Modified   | 2025<br>Projected  | 2026<br>Tentative | 2026<br>Adopted  |
|------------------------------|-------|-------|-----------------------------|--------------------|--------------------|--------------------|--------------------|-------------------|------------------|
| S4031508                     | 89000 |       | VISION INSUR                | \$15,974           | \$3,133            | \$3,133            | \$3,133            | \$3,610           | \$3,610          |
| S4031518                     | 81000 |       | S FMH RETIREMENT            | \$19,656           | \$20,243           | \$20,243           | \$20,243           | \$23,473          | \$23,473         |
| S4031518                     | 83000 |       | S FMH SOCIAL SECURITY       | \$10,876           | \$11,239           | \$11,239           | \$11,239           | \$11,863          | \$11,863         |
| S4031518                     | 84000 |       | S FMH WORKERS' COMP         | \$3,784            | \$3,897            | \$3,897            | \$3,897            | \$4,034           | \$4,034          |
| S4031518                     | 84500 |       | S FMH GROUP LIFE INSUR      | \$103              | \$103              | \$103              | \$103              | \$103             | \$103            |
| S4031518                     | 86000 |       | FMH HOSPITAL & MED INS      | \$12,281           | \$12,281           | \$12,281           | \$12,281           | \$12,498          | \$12,498         |
| S4031518                     | 86500 |       | S FMH DENTAL INSUR          | \$763              | \$767              | \$767              | \$767              | \$775             | \$775            |
| S4031518                     | 89000 |       | S FMH VISION INSUR          | \$233              | \$234              | \$234              | \$234              | \$219             | \$219            |
| <b>MAT PROGRAM (S47)</b>     |       |       |                             | <b>\$562,248</b>   | <b>\$448,761</b>   | <b>\$448,761</b>   | <b>\$326,437</b>   | <b>\$866,243</b>  | <b>\$866,243</b> |
| <b>PERSONNEL (1)</b>         |       |       |                             | <b>\$243,429</b>   | <b>\$213,799</b>   | <b>\$213,799</b>   | <b>\$220,823</b>   | <b>\$293,187</b>  | <b>\$293,187</b> |
| S4743201                     | 12000 |       | S MAT SUPER/ADMINI          | \$122,642          | \$97,759           | \$97,759           | \$102,823          | \$175,483         | \$175,483        |
| S4743201                     | 16000 |       | S MAT PER DIEM              | \$25,031           | \$23,997           | \$23,997           | \$24,092           | \$23,997          | \$23,997         |
| S4743201                     | 18000 |       | S MAT OVERTIME              | \$15               | \$0                | \$0                | \$0                | \$0               | \$0              |
| S4743201                     | 19501 |       | S MAT LONGEVITY PMTS        | \$0                | \$0                | \$0                | \$1,500            | \$0               | \$0              |
| S4743201                     | 19506 |       | S MAT PAY PER VISIT         | \$93,168           | \$92,043           | \$92,043           | \$92,394           | \$92,043          | \$92,043         |
| S4743201                     | 19511 |       | S MAT PRE-SHIFT BRIEFING    | \$309              | \$0                | \$0                | \$8                | \$0               | \$0              |
| S4743201                     | 19513 |       | S MAT COMP TIME PAY OUT     | \$0                | \$0                | \$0                | \$6                | \$0               | \$0              |
| S4743201                     | 19514 |       | S MAT HAZARDOUS DUTY PAY    | \$572              | \$0                | \$0                | \$0                | \$1,664           | \$1,664          |
| S4743201                     | 19550 |       | S MAT HEALTH INS BUYOUT     | \$1,692            | \$0                | \$0                | \$0                | \$0               | \$0              |
| <b>CONTRACTUAL (4)</b>       |       |       |                             | <b>\$742,284</b>   | <b>\$839,561</b>   | <b>\$839,561</b>   | <b>\$332,010</b>   | <b>\$475,493</b>  | <b>\$475,493</b> |
| S4743204                     | 41401 |       | S MAT LIAB & OTHER INS      | \$0                | \$681              | \$681              | \$681              | \$2,033           | \$2,033          |
| S4743204                     | 42000 |       | S MAT OFFICE SUPPLIES       | \$0                | \$0                | \$0                | \$44               | \$0               | \$0              |
| S4743204                     | 42004 |       | S MAT COMPUTER SOFTWARE     | \$13,570           | \$13,680           | \$13,680           | \$13,680           | \$48,260          | \$48,260         |
| S4743204                     | 43001 |       | S MAT LAB TESTING FEES      | \$698              | \$200              | \$200              | \$300              | \$200             | \$200            |
| S4743204                     | 45100 |       | S MAT MED SUPPLIES          | \$728,016          | \$825,000          | \$825,000          | \$317,305          | \$425,000         | \$425,000        |
| <b>REVENUE (5)</b>           |       |       |                             | <b>(\$504,432)</b> | <b>(\$678,203)</b> | <b>(\$678,203)</b> | <b>(\$300,000)</b> | <b>\$0</b>        | <b>\$0</b>       |
| S4726905                     | 55000 | OP    | S MAT OPIOID SETTLEMENT     | \$0                | (\$678,203)        | (\$678,203)        | (\$300,000)        | \$0               | \$0              |
| S4727355                     | 55000 |       | MAT OPIOID SETTLEMENT FUNDS | (\$504,432)        | \$0                | \$0                | \$0                | \$0               | \$0              |
| <b>EMPLOYEE BENEFITS (8)</b> |       |       |                             | <b>\$80,966</b>    | <b>\$73,604</b>    | <b>\$73,604</b>    | <b>\$73,604</b>    | <b>\$97,563</b>   | <b>\$97,563</b>  |
| S4743208                     | 81000 |       | RETIREMENT                  | \$33,103           | \$29,205           | \$29,205           | \$29,205           | \$44,008          | \$44,008         |
| S4743208                     | 83000 |       | SOCIAL SECURITY             | \$18,241           | \$16,025           | \$16,025           | \$16,025           | \$21,986          | \$21,986         |
| S4743208                     | 84000 |       | WORKERS' COMP               | \$6,418            | \$5,623            | \$5,623            | \$5,623            | \$7,564           | \$7,564          |
| S4743208                     | 84500 |       | GROUP LIFE INSUR            | \$146              | \$103              | \$103              | \$103              | \$206             | \$206            |
| S4743208                     | 86000 |       | HOSPITAL & MED INSUR        | \$21,647           | \$21,647           | \$21,647           | \$21,647           | \$22,030          | \$22,030         |
| S4743208                     | 86500 |       | DENTAL INSUR                | \$1,080            | \$767              | \$767              | \$767              | \$1,550           | \$1,550          |
| S4743208                     | 89000 |       | VISION INSUR                | \$331              | \$234              | \$234              | \$234              | \$219             | \$219            |
| <b>JAIL GRANTS (S4Z)</b>     |       |       |                             | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>        | <b>\$0</b>       |
| <b>EQUIP (2)</b>             |       |       |                             | <b>\$0</b>         | <b>\$0</b>         | <b>\$18,965</b>    | <b>\$15,000</b>    | <b>\$0</b>        | <b>\$0</b>       |
| S4Z31502                     | 26000 | CARES | OTHER EQUIP                 | \$0                | \$0                | \$18,965           | \$15,000           | \$0               | \$0              |
| <b>CONTRACTUAL (4)</b>       |       |       |                             | <b>\$0</b>         | <b>\$0</b>         | <b>\$37,692</b>    | <b>\$38,657</b>    | <b>\$0</b>        | <b>\$0</b>       |
| S4Z31504                     | 41102 | CARES | EDUC WORKSHOPS              | \$0                | \$0                | \$2,250            | \$2,250            | \$0               | \$0              |
| S4Z31504                     | 41901 | CARES | I/D CENTRAL PRINTING        | \$0                | \$0                | \$500              | \$500              | \$0               | \$0              |
| S4Z31504                     | 42000 | CARES | OFFICE SUPPLIES & EXP       | \$0                | \$0                | \$500              | \$500              | \$0               | \$0              |
| S4Z31504                     | 42004 |       | S SCAAP COMPUTER SOFTWARE   | \$0                | \$0                | \$8,897            | \$8,897            | \$0               | \$0              |
| S4Z31504                     | 42004 | CARES | COMPUTER SOFTWARE           | \$0                | \$0                | \$5,000            | \$5,000            | \$0               | \$0              |
| S4Z31504                     | 42600 | CARES | BOOKS & PERIODICALS         | \$0                | \$0                | \$2,500            | \$2,500            | \$0               | \$0              |
| S4Z31504                     | 42800 | CARES | OTHER SUPPLIES              | \$0                | \$0                | \$0                | \$3,742            | \$0               | \$0              |
| S4Z31504                     | 43007 |       | S SCAAP OTHER FEES & SVCS   | \$0                | \$0                | \$2,510            | \$2,510            | \$0               | \$0              |
| S4Z31504                     | 43007 | CARES | OTHER FEES & SRV            | \$0                | \$0                | \$9,500            | \$6,742            | \$0               | \$0              |
| S4Z31504                     | 44500 | CARES | OTHER TRAVEL REIMBURSEMENT  | \$0                | \$0                | \$6,035            | \$6,015            | \$0               | \$0              |
| <b>REVENUE (5)</b>           |       |       |                             | <b>\$0</b>         | <b>\$0</b>         | <b>(\$56,657)</b>  | <b>(\$53,657)</b>  | <b>\$0</b>        | <b>\$0</b>       |
| S4Z34905                     | 56000 | CARES | NYS CARES UP GRANT REVENUE  | \$0                | \$0                | (\$45,250)         | (\$42,250)         | \$0               | \$0              |



|                              |       |      |                                | 2024<br>Actual     | 2025<br>Adopted   | 2025<br>Modified  | 2025<br>Projected | 2026<br>Tentative | 2026<br>Adopted   |
|------------------------------|-------|------|--------------------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| S4Z43895                     | 57000 |      | S SCAAP FEDERAL AID            | \$0                | \$0               | (\$11,407)        | (\$11,407)        | \$0               | \$0               |
| <b>HOUSING INMATES (S5)</b>  |       |      |                                | <b>(\$84,528)</b>  | <b>(\$8,975)</b>  | <b>\$41,025</b>   | <b>\$100,536</b>  | <b>(\$20,000)</b> | <b>(\$20,000)</b> |
| <b>HOUSING INMATES (S50)</b> |       |      |                                | <b>(\$84,528)</b>  | <b>(\$8,975)</b>  | <b>\$41,025</b>   | <b>\$100,536</b>  | <b>(\$20,000)</b> | <b>(\$20,000)</b> |
| <b>CONTRACTUAL (4)</b>       |       |      |                                | <b>\$37,460</b>    | <b>\$31,025</b>   | <b>\$81,025</b>   | <b>\$129,119</b>  | <b>\$10,000</b>   | <b>\$10,000</b>   |
| S5031504                     | 48001 |      | S IH BOARDING OUT PRISONERS    | \$37,460           | \$31,025          | \$81,025          | \$129,119         | \$10,000          | \$10,000          |
| <b>REVENUE (5)</b>           |       |      |                                | <b>(\$121,988)</b> | <b>(\$40,000)</b> | <b>(\$40,000)</b> | <b>(\$28,583)</b> | <b>(\$30,000)</b> | <b>(\$30,000)</b> |
| S5022645                     | 550CO |      | S IH COUNTY INMATE HOUSING     | (\$121,988)        | (\$40,000)        | (\$40,000)        | (\$28,583)        | (\$30,000)        | (\$30,000)        |
| <b>DRUG TASK FORCE (S6)</b>  |       |      |                                | <b>\$147,712</b>   | <b>\$234,299</b>  | <b>\$234,299</b>  | <b>\$180,112</b>  | <b>\$120,600</b>  | <b>\$120,600</b>  |
| <b>DRUG TASK FORCE (S60)</b> |       |      |                                | <b>\$147,712</b>   | <b>\$234,299</b>  | <b>\$234,299</b>  | <b>\$180,112</b>  | <b>\$120,600</b>  | <b>\$120,600</b>  |
| <b>PERSONNEL (1)</b>         |       |      |                                | <b>\$90,741</b>    | <b>\$141,738</b>  | <b>\$141,738</b>  | <b>\$88,645</b>   | <b>\$89,782</b>   | <b>\$89,782</b>   |
| S6031101                     | 11000 | DGTF | S DGTF DIRECT SVC WORKERS      | \$25,488           | \$54,049          | \$54,049          | \$0               | \$0               | \$0               |
| S6031101                     | 12000 | DGTF | S DGTF SUPER/ADMIN             | \$50,268           | \$82,869          | \$82,869          | \$81,187          | \$85,148          | \$85,148          |
| S6031101                     | 18000 | DGTF | S DGTF OVERTIME                | \$10,266           | \$0               | \$0               | \$0               | \$0               | \$0               |
| S6031101                     | 19500 | DGTF | S DGTF CONTRACTUAL MISCELLANEO | \$800              | \$800             | \$800             | \$800             | \$1,600           | \$1,600           |
| S6031101                     | 19504 | DGTF | S DGTF HOLIDAY                 | \$882              | \$796             | \$796             | \$866             | \$850             | \$850             |
| S6031101                     | 19514 | DGTF | S HAZARDOUS DUTY PAY           | \$3,036            | \$3,224           | \$3,224           | \$2,439           | \$2,184           | \$2,184           |
| S6031101                     | 19550 | DGTF | S HEALTH INS BUYOUT            | \$0                | \$0               | \$0               | \$3,354           | \$0               | \$0               |
| <b>CONTRACTUAL (4)</b>       |       |      |                                | <b>\$8,165</b>     | <b>\$6,912</b>    | <b>\$6,912</b>    | <b>\$6,818</b>    | <b>\$8,570</b>    | <b>\$8,570</b>    |
| S6031104                     | 41401 | DGTF | S DGTF LIAB & OTHER INSUR      | \$1,322            | \$1,174           | \$1,174           | \$1,174           | \$3,505           | \$3,505           |
| S6031104                     | 42004 | DGTF | DGTF DATA PROCESS CHGS         | \$972              | \$1,000           | \$1,000           | \$971             | \$1,000           | \$1,000           |
| S6031104                     | 42300 | DGTF | S DGTF OTHER PHONE SVC         | \$477              | \$1,040           | \$1,040           | \$50              | \$65              | \$65              |
| S6031104                     | 42303 | DGTF | S DGTF I/D PHONE CHGS          | \$398              | \$398             | \$398             | \$398             | \$0               | \$0               |
| S6031104                     | 42800 | DGTF | S DGTF CANINE EXP              | \$2,639            | \$3,300           | \$3,300           | \$3,225           | \$4,000           | \$4,000           |
| S6031104                     | 42800 | K92  | S DGTF K92 OTHER SUPPLIES      | \$1,768            | \$0               | \$0               | \$1,000           | \$0               | \$0               |
| S6031104                     | 44500 | K92  | S DGTF K92 OTHER TRAVEL REIMB  | \$589              | \$0               | \$0               | \$0               | \$0               | \$0               |
| <b>REVENUE (5)</b>           |       |      |                                | <b>(\$2,127)</b>   | <b>\$0</b>        | <b>\$0</b>        | <b>(\$1,000)</b>  | <b>\$0</b>        | <b>\$0</b>        |
| S6027055                     | 55000 | K92  | S SHERIFF DONATIONS K UNIT #2  | (\$1,100)          | \$0               | \$0               | (\$1,000)         | \$0               | \$0               |
| S6043895                     | 57000 | DGTF | S FA DRUG TASK FORCE           | (\$1,027)          | \$0               | \$0               | \$0               | \$0               | \$0               |
| <b>EMPLOYEE BENEFITS (8)</b> |       |      |                                | <b>\$50,933</b>    | <b>\$85,649</b>   | <b>\$85,649</b>   | <b>\$85,649</b>   | <b>\$22,248</b>   | <b>\$22,248</b>   |
| S6031108                     | 81000 | DGTF | RETIREMENT                     | \$12,456           | \$19,143          | \$19,143          | \$19,143          | \$13,108          | \$13,108          |
| S6031108                     | 83000 | DGTF | SOCIAL SECURITY                | \$6,403            | \$10,012          | \$10,012          | \$10,012          | \$6,681           | \$6,681           |
| S6031108                     | 84000 | DGTF | WORKERS' COMP                  | \$2,419            | \$3,685           | \$3,685           | \$3,685           | \$2,253           | \$2,253           |
| S6031108                     | 84500 | DGTF | GROUP LIFE INSUR               | \$204              | \$309             | \$309             | \$309             | \$206             | \$206             |
| S6031108                     | 86000 | DGTF | HOSPITAL & MED INSUR           | \$28,707           | \$50,689          | \$50,689          | \$50,689          | \$0               | \$0               |
| S6031108                     | 86500 | DGTF | DENTAL INSUR                   | \$744              | \$1,519           | \$1,519           | \$1,519           | \$0               | \$0               |
| S6031108                     | 89000 | DGTF | VISION INSUR                   | \$0                | \$292             | \$292             | \$292             | \$0               | \$0               |

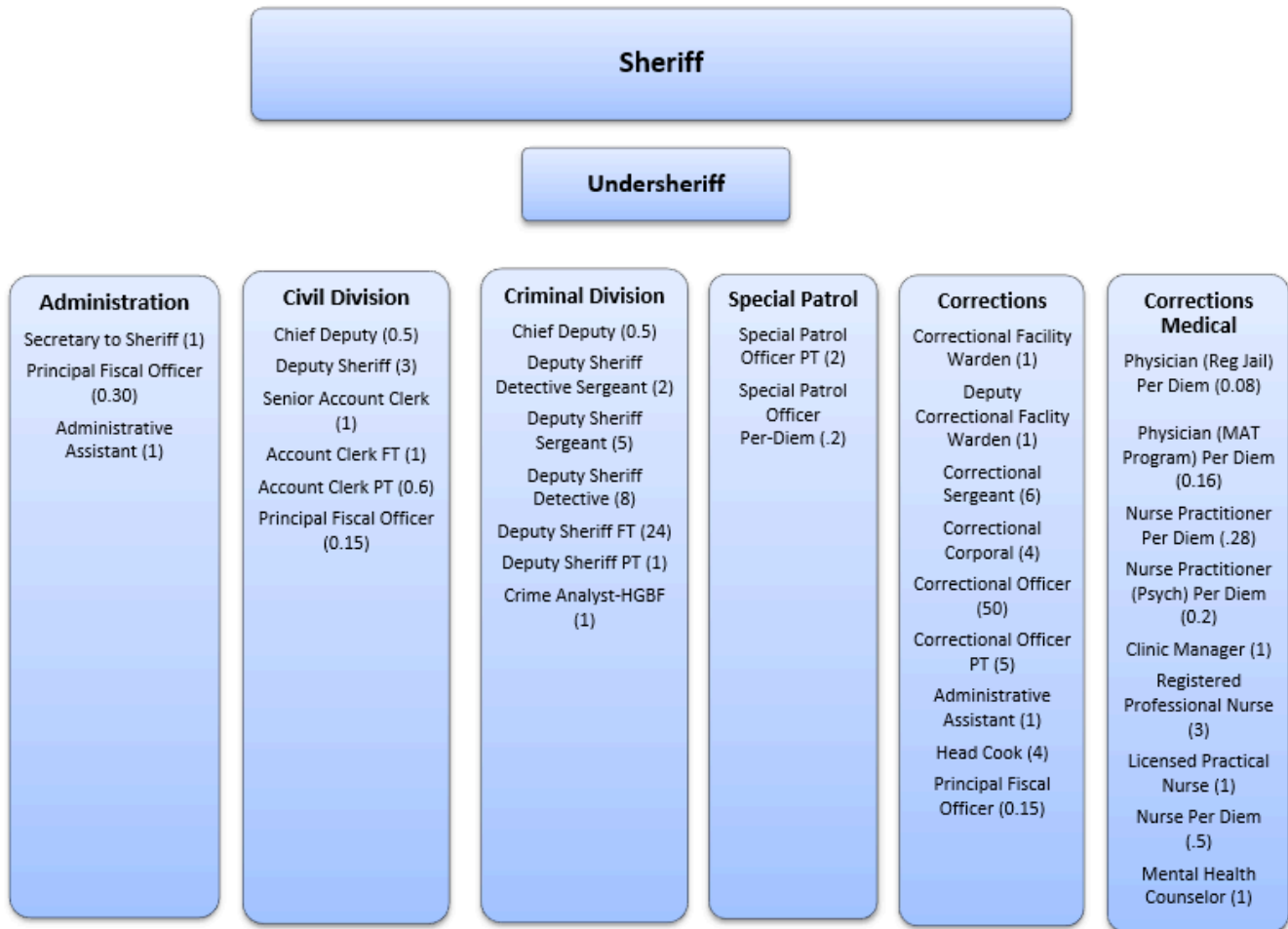


# Payroll Detail

|                                | Positions  | Full Time Equivalent (FTE) | Adopted 2026       |
|--------------------------------|------------|----------------------------|--------------------|
| <b>SHERIFF</b>                 | <b>162</b> | <b>133.62</b>              | <b>\$9,261,262</b> |
| <b>S1031101</b>                | <b>42</b>  | <b>39.8</b>                | <b>\$2,662,387</b> |
| SHERIFF                        | 1          | 1                          | \$125,041          |
| UNDERSHERIFF                   | 1          | 1                          | \$115,353          |
| CHIEF DEPUTY                   | 1          | 0.5                        | \$47,005           |
| DEP SHER/DETECT SERG           | 1          | 1                          | \$79,528           |
| DEPUTY SHERIFF-SERGE           | 5          | 5                          | \$389,783          |
| SECRETARY TO SHERIFF           | 1          | 1                          | \$69,015           |
| DEP SHERIFF-DETECTIV           | 5          | 5                          | \$336,145          |
| DEPUTY SHERIFF PT              | 2          | 1                          | \$67,222           |
| PRIN FISCAL OFFICER            | 1          | 0.3                        | \$19,747           |
| DEPUTY SHERIFF                 | 24         | 24                         | \$1,413,548        |
| <b>S1231101</b>                | <b>6</b>   | <b>5</b>                   | <b>\$329,880</b>   |
| CRIME ANALYST                  | 1          | 1                          | \$69,015           |
| DEP SHERIFF-DETECTIV           | 3          | 3                          | \$205,623          |
| ADMIN ASSISTANT                | 2          | 1                          | \$55,242           |
| <b>S2031101</b>                | <b>8</b>   | <b>6.25</b>                | <b>\$392,475</b>   |
| CHIEF DEPUTY                   | 1          | 0.5                        | \$47,005           |
| DEPUTY SHERIFF                 | 3          | 3                          | \$212,823          |
| PRIN FISCAL OFFICER            | 1          | 0.15                       | \$9,874            |
| SR ACCT CLERK                  | 1          | 1                          | \$54,214           |
| ACCOUNT CLERK                  | 2          | 1.6                        | \$68,559           |
| <b>S3039891</b>                | <b>9</b>   | <b>2.2</b>                 | <b>\$155,529</b>   |
| SPECIAL PATROL OFFICER         | 9          | 2.2                        | \$155,529          |
| <b>S4031501</b>                | <b>89</b>  | <b>76.01</b>               | <b>\$5,188,539</b> |
| PHYSICIAN                      | 1          | 0.08                       | \$24,000           |
| NURSE PRACTITIONER             | 2          | 0.28                       | \$66,920           |
| CORRECTIONAL FACILITY WARDEN   | 1          | 1                          | \$111,263          |
| DEP CORRECTION FACILITY WARDEN | 1          | 1                          | \$100,931          |
| CORRECTIONAL NURSE             | 5          | 0.5                        | \$42,535           |
| REGISTERED PROF NURS           | 3          | 3                          | \$255,138          |
| CORRECTION SERGEANT            | 6          | 6                          | \$467,082          |
| LICENSED PRACT NURSE           | 1          | 1                          | \$68,127           |
| CORRECTION CORPORAL            | 3          | 3                          | \$202,069          |
| CORRECTION OFFICER             | 50         | 50                         | \$3,341,420        |
| PRIN FISCAL OFFICER            | 1          | 0.15                       | \$9,874            |
| ADMIN ASSISTANT                | 1          | 1                          | \$56,273           |
| CORRECTION OFFICER T           | 10         | 5                          | \$266,780          |
| HEAD COOK                      | 4          | 4                          | \$176,127          |
| <b>S4031511</b>                | <b>3</b>   | <b>1.2</b>                 | <b>\$155,781</b>   |
| NURSE PRACT PSYCHIAT           | 2          | 0.2                        | \$68,000           |
| MENTAL HLTH COUNSELO           | 1          | 1                          | \$87,781           |
| <b>S4743201</b>                | <b>4</b>   | <b>2.16</b>                | <b>\$291,523</b>   |
| CLINIC MANAGER                 | 1          | 1                          | \$107,440          |
| CORRECTION CORPORAL            | 1          | 1                          | \$68,043           |
| PHYSICIAN                      | 2          | 0.16                       | \$116,040          |
| <b>S6031101</b>                | <b>1</b>   | <b>1</b>                   | <b>\$85,148</b>    |
| DEP SHER/DETECT SERG           | 1          | 1                          | \$85,148           |



# Departmental Structure



# Social Services



Joseph Seeber  
Commissioner

## Mission Statement



The Department of Social Services, in partnership with federal, state and local agencies, as well as non-profit organizations, promotes and safeguards the well-being of the community by:

- Strengthening, empowering, and preserving the dignity of individuals and families.
- Providing services to protect children, elderly and dependent adults.
- Offering quality services and supporting our clients in their goals of achieving self-sufficiency.
- Delivering services in a respectful and effective manner by utilizing all available resources.
- Striving to provide all services in an efficient, fiscally responsible, and professional manner.

## Programs

- Administration – DA
- Child Support Services – DA(C)
- Emergency Aid to Adults – DP(A)
- Emergency Aid to Families – DP(F)
- Food Stamps – DA(F)
- HEAP – DA(H) and DP(H)

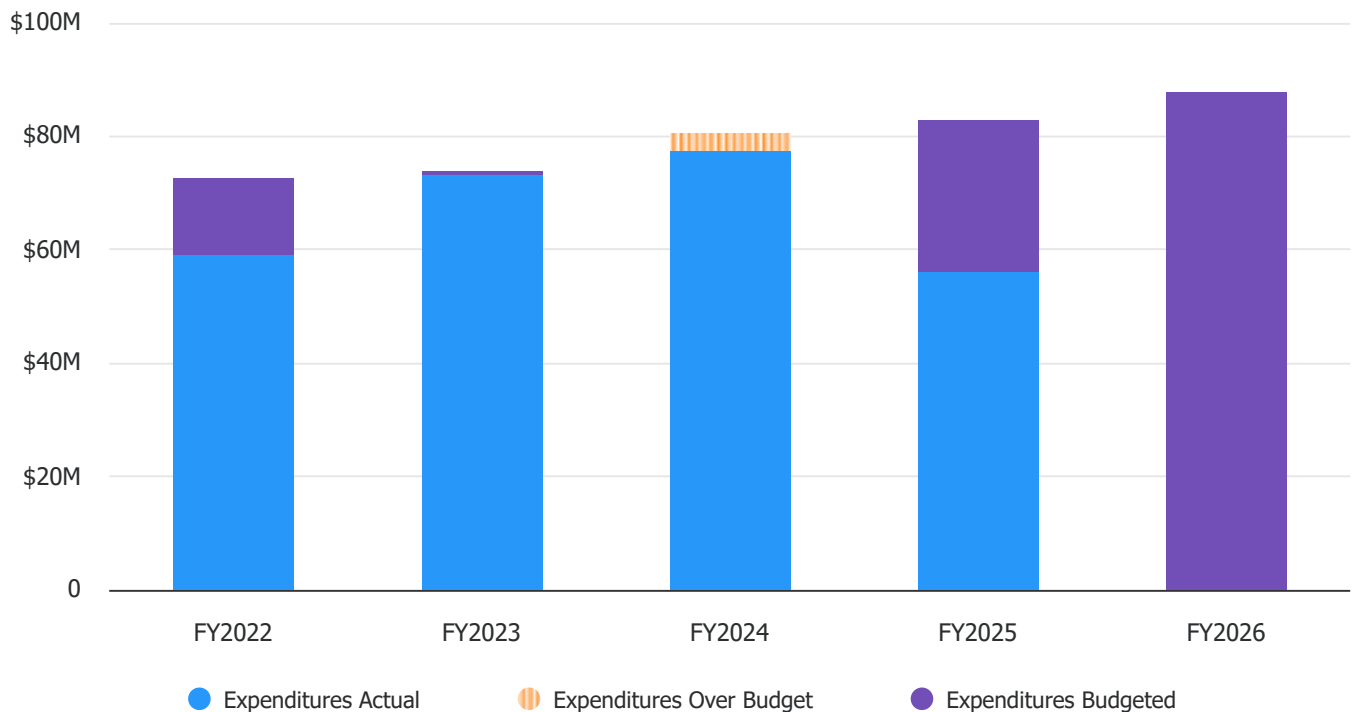
## Program Mandates

- Administration per Social Service Law, Article 3 § 65
- Public Assistance per Social Service Law, Article 2 § 20
- Safety Net Assistance per Social Service Law, Article 3 § 65

- Independent Living Services – DS(C)
- Information/Referral – DA(I)
- Juvenile Delinquent Training School – DS(S)
- Medicaid – DA(M) and DM
- Public Assistance; TANF or Family Assistance – DA(P) and DP
- Safety Net Assistance – DA(P) and DP(S)
- Medicaid per Social Service Law, Article 2 § 20
- Food Stamps per Social Service Law, Article 2 § 20
- Child Support Services per Social Services Article 3 § 111-c

## Appropriation Summary

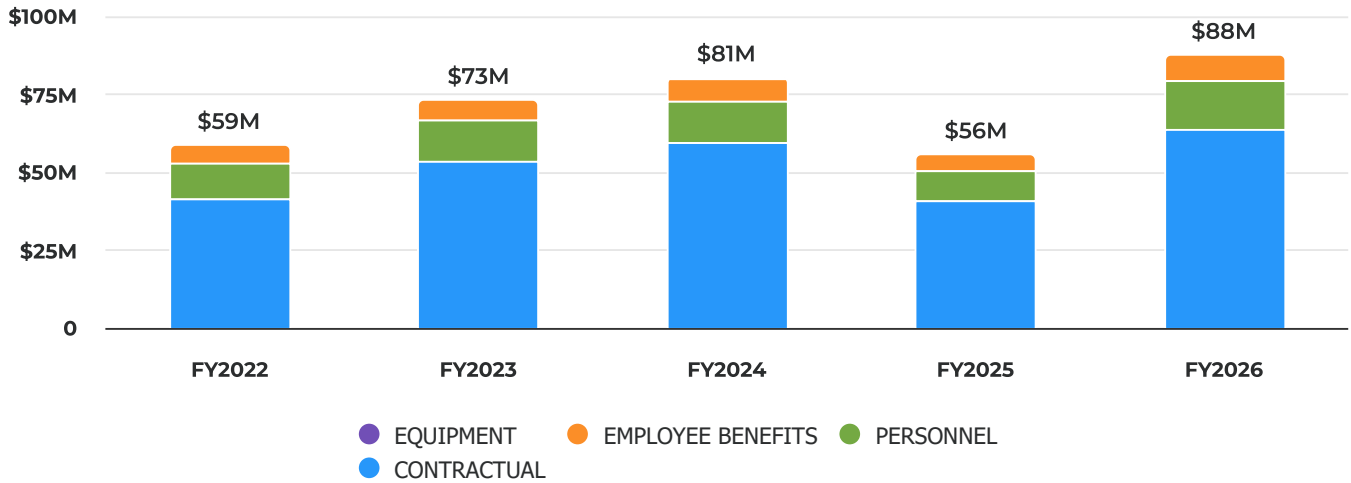
### Historical Appropriations Across Department



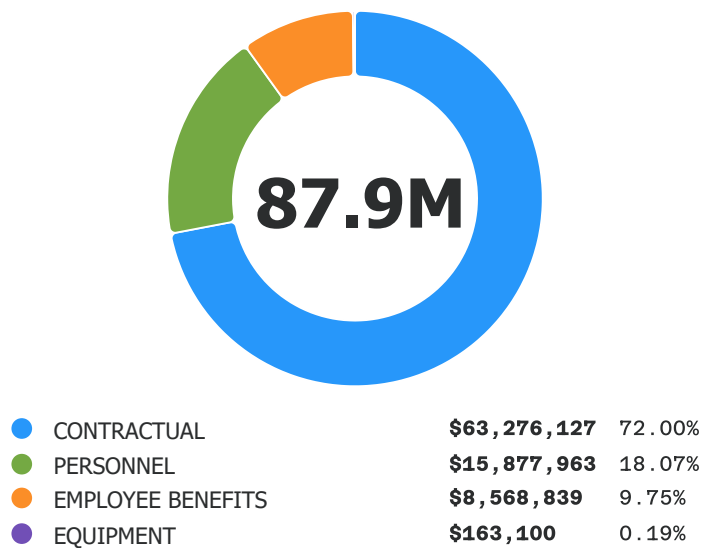


# Appropriations by Category

## Historical Appropriations by Category



## FY26 Appropriations by Category



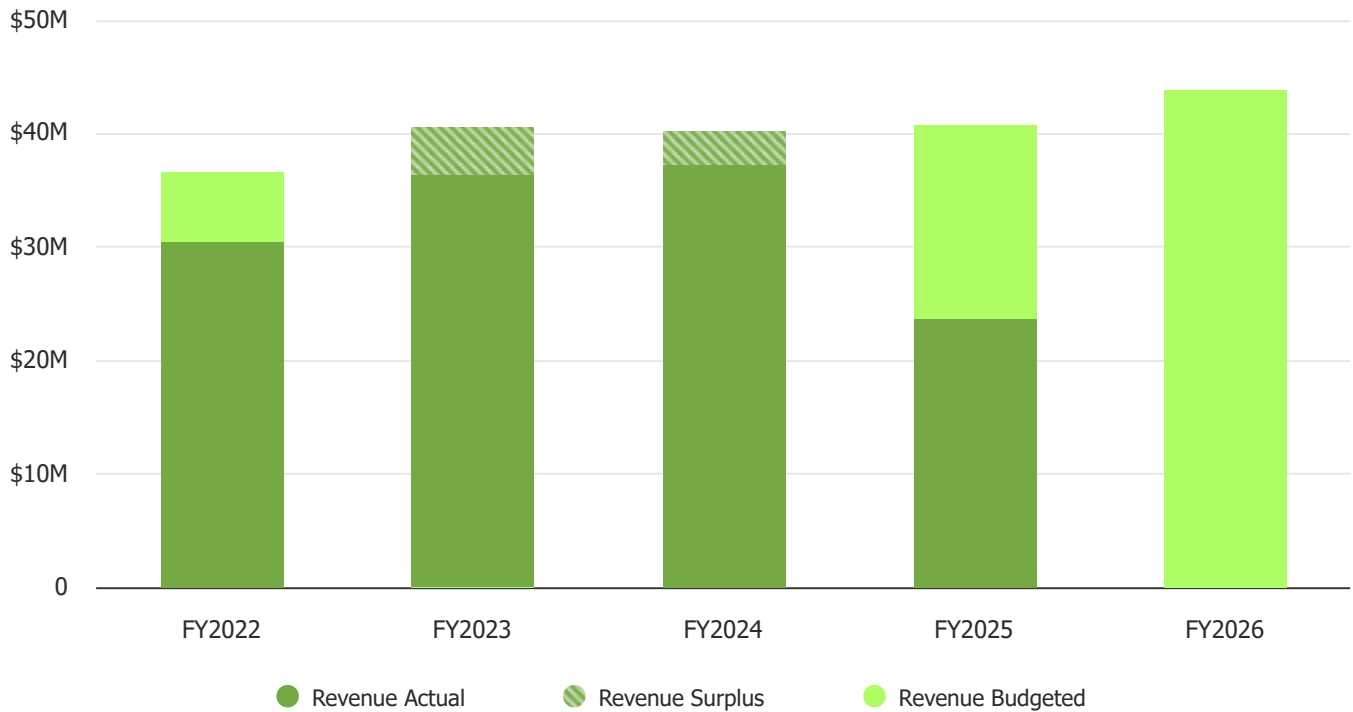
## Appropriations by Category

| Category                  | 2025 Adopted Budget    | 2026 Adopted Budget    | 2025 Adopted Budget vs. 2026 Adopted Budget (% Change) |
|---------------------------|------------------------|------------------------|--------------------------------------------------------|
| PERSONNEL                 | \$14,443,870.00        | \$15,877,963.00        | 9.93%                                                  |
| EQUIPMENT                 | \$211,628.43           | \$163,100.00           | -22.93%                                                |
| CONTRACTUAL               | \$60,273,945.06        | \$63,276,127.26        | 4.98%                                                  |
| EMPLOYEE BENEFITS         | \$7,908,022.00         | \$8,568,839.00         | 8.36%                                                  |
| <b>Total Expenditures</b> | <b>\$82,837,465.49</b> | <b>\$87,886,029.26</b> | <b>6.09%</b>                                           |



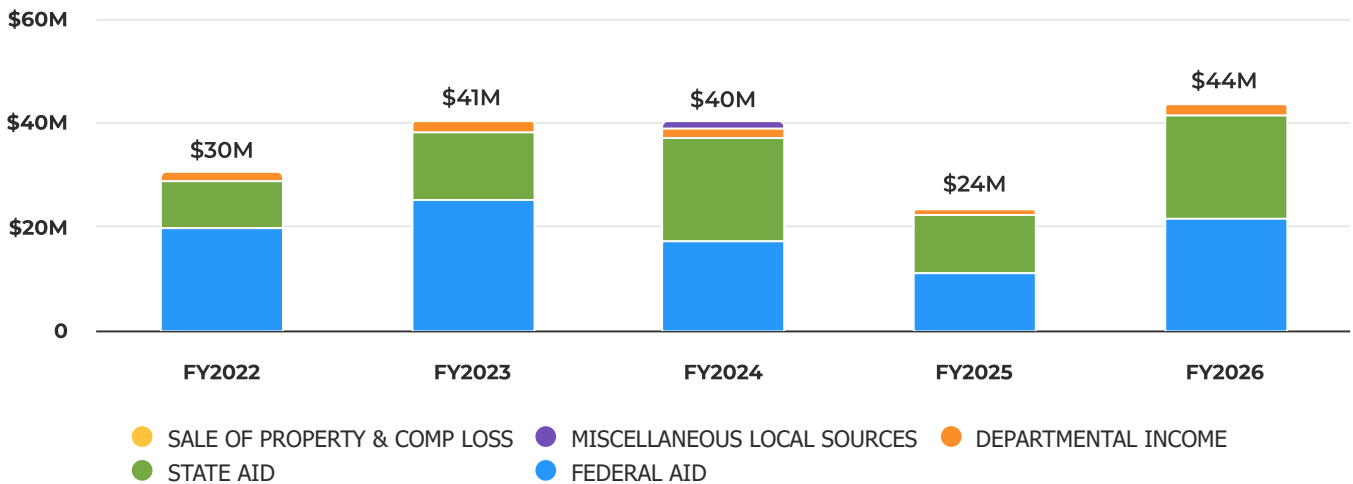
## Revenue Summary

### Historical Revenues Across Department

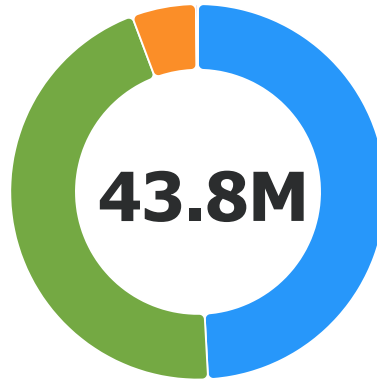


## Revenues by Function

### Historical Revenues by Function



### FY26 Revenues by Function



|                             |                     |        |
|-----------------------------|---------------------|--------|
| FEDERAL AID                 | <b>\$21,525,153</b> | 49.15% |
| STATE AID                   | <b>\$19,767,953</b> | 45.13% |
| DEPARTMENTAL INCOME         | <b>\$2,424,473</b>  | 5.54%  |
| MISCELLANEOUS LOCAL SOURCES | <b>\$81,085</b>     | 0.19%  |

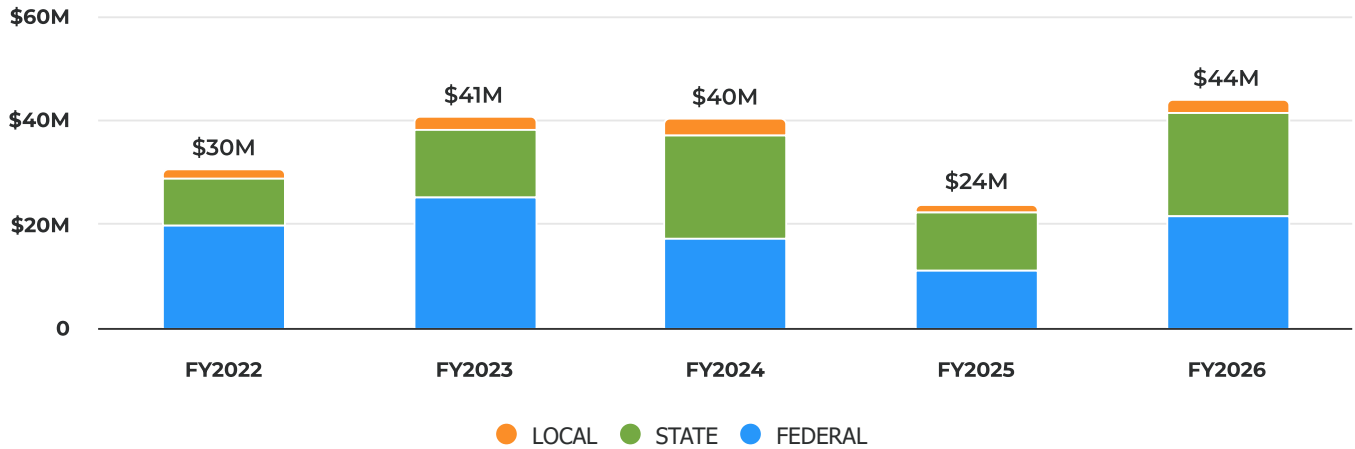
### Revenues by Function

| Category                       | 2025 Adopted Budget    | 2026 Adopted Budget    | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|--------------------------------|------------------------|------------------------|--------------------------------------------------------------|
| DEPARTMENTAL INCOME            | \$2,631,180.00         | \$2,424,473.00         | -7.86%                                                       |
| MISCELLANEOUS LOCAL<br>SOURCES | \$84,500.00            | \$81,085.00            | -4.04%                                                       |
| STATE AID                      | \$16,908,332.94        | \$19,767,953.00        | 16.91%                                                       |
| FEDERAL AID                    | \$21,071,151.79        | \$21,525,152.50        | 2.15%                                                        |
| <b>Total Revenues</b>          | <b>\$40,695,164.73</b> | <b>\$43,798,663.50</b> | <b>7.63%</b>                                                 |

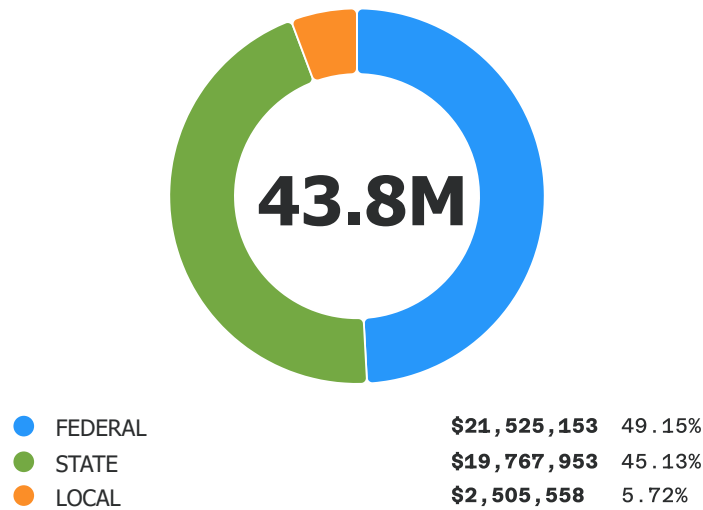


# Revenues by Revenue Source

## Historical Revenues by Revenue Source



## FY26 Revenues by Revenue Source



## Revenues by Revenue Source

| Category              | 2025 Adopted Budget    | 2026 Adopted Budget    | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|-----------------------|------------------------|------------------------|--------------------------------------------------------------|
| LOCAL                 | \$2,715,680.00         | \$2,505,558.00         | -7.74%                                                       |
| STATE                 | \$16,908,332.94        | \$19,767,953.00        | 16.91%                                                       |
| FEDERAL               | \$21,071,151.79        | \$21,525,152.50        | 2.15%                                                        |
| <b>Total Revenues</b> | <b>\$40,695,164.73</b> | <b>\$43,798,663.50</b> | <b>7.63%</b>                                                 |



# Budget Detail

|                                      |       |                                     | 2024 Actual          | 2025 Adopted         | 2025 Modified        | 2025 Projected        | 2026 Tentative        | 2026 Adopted          |
|--------------------------------------|-------|-------------------------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|
| <b>SOCIAL SVCS (300)</b>             |       |                                     | <b>\$40,348,927</b>  | <b>\$42,142,301</b>  | <b>\$43,070,541</b>  | <b>\$42,099,749</b>   | <b>\$44,087,366</b>   | <b>\$44,087,366</b>   |
| <b>ADMINISTRATION (DA)</b>           |       |                                     | <b>\$6,428,676</b>   | <b>\$7,266,210</b>   | <b>\$7,235,835</b>   | <b>\$7,213,889</b>    | <b>\$8,824,743</b>    | <b>\$8,824,743</b>    |
| <b>ADMINISTRATION (DA0)</b>          |       |                                     | <b>(\$8,794,322)</b> | <b>(\$9,241,233)</b> | <b>(\$9,199,326)</b> | <b>(\$10,127,322)</b> | <b>(\$10,446,802)</b> | <b>(\$10,446,802)</b> |
| <b>REVENUE (5)</b>                   |       |                                     | <b>(\$8,794,322)</b> | <b>(\$9,241,233)</b> | <b>(\$9,199,326)</b> | <b>(\$10,127,322)</b> | <b>(\$10,446,802)</b> | <b>(\$10,446,802)</b> |
| DA026835                             | 550WC | D WORKER'S COMP                     | (\$437)              | \$0                  | \$0                  | \$0                   | \$0                   | \$0                   |
| DA027015                             | 55000 | D ADM PRIOR YEAR REFUNDS            | (\$768)              | (\$40,000)           | (\$40,000)           | (\$39,566)            | (\$40,000)            | (\$40,000)            |
| DA027705                             | 55000 | D OTHER UNCLASS REV                 | (\$4,858)            | (\$8,500)            | (\$8,500)            | (\$4,174)             | (\$5,085)             | (\$5,085)             |
| DA036105                             | 56000 | D SA GENERAL ADMIN                  | (\$2,474,180)        | (\$2,932,971)        | (\$2,926,815)        | (\$2,944,505)         | (\$3,193,425)         | (\$3,193,425)         |
| DA046105                             | 57000 | D FA GENERAL ADMIN                  | (\$5,086,653)        | (\$5,032,016)        | (\$4,996,265)        | (\$5,812,642)         | (\$5,997,947)         | (\$5,997,947)         |
| DA046105                             | 570XX | APXX D FA TITLE XX AP REG ADMIN     | (\$191,448)          | (\$163,310)          | (\$163,310)          | (\$224,547)           | (\$190,881)           | (\$190,881)           |
| DA046105                             | 570XX | CPTR D FA TITLE XX CHILD PREV/PROT  | (\$424,070)          | (\$536,000)          | (\$536,000)          | (\$626,703)           | (\$709,721)           | (\$709,721)           |
| DA046105                             | 570XX | CPXX D FA TITLE XX CHILD PROTECTIVE | (\$82,108)           | (\$138,436)          | (\$138,436)          | (\$92,338)            | (\$49,743)            | (\$49,743)            |
| DA046105                             | 570XX | OTTR D FA TITLE XX OTHER TRANSFER   | \$2,099              | (\$30,000)           | (\$30,000)           | (\$22,847)            | \$0                   | \$0                   |
| DA046105                             | 570XX | OTXX D FA TITLE XX OTHER REG ADMIN  | (\$3,262)            | \$0                  | \$0                  | \$0                   | \$0                   | \$0                   |
| DA046155                             | 57000 | FFAD D FA FFFS TANF ADMIN           | (\$528,637)          | (\$360,000)          | (\$360,000)          | (\$360,000)           | (\$260,000)           | (\$260,000)           |
| <b>ADMINISTRATIVE OVERHEAD (DAA)</b> |       |                                     | <b>\$5,079,564</b>   | <b>\$4,898,904</b>   | <b>\$4,954,766</b>   | <b>\$5,221,381</b>    | <b>\$5,287,000</b>    | <b>\$5,287,000</b>    |
| <b>PERSONNEL (1)</b>                 |       |                                     | <b>\$2,233,780</b>   | <b>\$2,409,495</b>   | <b>\$2,409,495</b>   | <b>\$2,546,875</b>    | <b>\$2,585,282</b>    | <b>\$2,585,282</b>    |
| DAA60101                             | 10200 | D ADM RETROACTIVE PAYROLL           | \$0                  | \$0                  | \$0                  | \$1,186               | \$0                   | \$0                   |
| DAA60101                             | 12000 | D ADM SUPER/ADMIN                   | \$462,347            | \$493,138            | \$493,138            | \$528,794             | \$555,972             | \$555,972             |
| DAA60101                             | 12000 | LG D LEGAL SUPER/ADMIN              | \$59,622             | \$59,198             | \$59,198             | \$60,914              | \$62,803              | \$62,803              |
| DAA60101                             | 13000 | LG D LEGAL TECHNICAL                | \$517,487            | \$581,497            | \$581,497            | \$611,282             | \$638,977             | \$638,977             |
| DAA60101                             | 14000 | D ADM CLERICAL                      | \$825,300            | \$871,504            | \$871,504            | \$834,313             | \$909,226             | \$909,226             |
| DAA60101                             | 14000 | LG D LEGAL CLERICAL                 | \$301,055            | \$386,806            | \$386,806            | \$386,708             | \$388,164             | \$388,164             |
| DAA60101                             | 19501 | D ADM LONGEVITY PMTS                | \$14,186             | \$13,546             | \$13,546             | \$67,772              | \$21,400              | \$21,400              |
| DAA60101                             | 19501 | LG D LEGAL LONGEVITY PMTS           | \$4,164              | \$3,806              | \$3,806              | \$4,759               | \$8,740               | \$8,740               |
| DAA60101                             | 19502 | D ADM VACATION PAYOUT               | \$11,079             | \$0                  | \$0                  | \$3,844               | \$0                   | \$0                   |
| DAA60101                             | 19510 | D ADM VACATION BUY BACK             | \$10,194             | \$0                  | \$0                  | \$17,510              | \$0                   | \$0                   |
| DAA60101                             | 19510 | LG D LEGAL VACATION BUY BACK        | \$12,218             | \$0                  | \$0                  | \$15,296              | \$0                   | \$0                   |
| DAA60101                             | 19513 | COMP TIME PAY OUT                   | \$0                  | \$0                  | \$0                  | \$3                   | \$0                   | \$0                   |
| DAA60101                             | 19515 | D ADM EXT SICK LEAVE HALF           | \$0                  | \$0                  | \$0                  | \$168                 | \$0                   | \$0                   |
| DAA60101                             | 19550 | HEALTH INSUR BUYOUT                 | \$11,991             | \$0                  | \$0                  | \$6,080               | \$0                   | \$0                   |
| DAA60101                             | 19550 | LG D LEGAL HEALTH INS BUYOUT        | \$4,139              | \$0                  | \$0                  | \$8,246               | \$0                   | \$0                   |
| <b>EQUIP (2)</b>                     |       |                                     | <b>\$801,874</b>     | <b>\$186,628</b>     | <b>\$242,490</b>     | <b>\$269,510</b>      | <b>\$163,100</b>      | <b>\$163,100</b>      |
| DAA60102                             | 21000 | D ADM FURNITURE & FIXTURES          | \$587,320            | \$30,000             | \$110,861            | \$118,884             | \$30,000              | \$30,000              |
| DAA60102                             | 21000 | LG D LG FURNITURE & FURNISHINGS     | \$6,210              | \$0                  | \$0                  | \$0                   | \$0                   | \$0                   |
| DAA60102                             | 22001 | D ADM COMPUTER HARDWARE             | \$107,351            | \$14,998             | \$14,998             | \$35,201              | \$13,000              | \$13,000              |
| DAA60102                             | 22001 | IMAG D IMAG COMPUTER HARDWARE       | \$0                  | \$12,000             | \$12,000             | \$0                   | \$0                   | \$0                   |
| DAA60102                             | 22002 | D ADM PERSONAL COMPUTERS            | \$91,998             | \$102,130            | \$102,130            | \$90,425              | \$107,600             | \$107,600             |
| DAA60102                             | 22002 | IMAG D IMAG PERSONAL COMPUTERS      | \$8,996              | \$0                  | \$0                  | \$0                   | \$0                   | \$0                   |
| DAA60102                             | 22003 | D ADM GENERAL OFFICE EQUIP          | \$0                  | \$2,500              | \$2,500              | \$0                   | \$0                   | \$0                   |



|                        |       |      |                               | 2024 Actual      | 2025 Adopted       | 2025 Modified      | 2025 Projected     | 2026 Tentative     | 2026 Adopted       |
|------------------------|-------|------|-------------------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| DAA60102               | 26000 |      | D ADM OTHER EQUIP             | \$0              | \$25,000           | \$0                | \$25,000           | \$12,500           | \$12,500           |
| <b>CONTRACTUAL (4)</b> |       |      |                               | <b>\$896,107</b> | <b>\$1,012,548</b> | <b>\$1,012,548</b> | <b>\$1,114,763</b> | <b>\$1,179,715</b> | <b>\$1,179,715</b> |
| DAA60104               | 40800 |      | D ADM MAINT BLDG              | \$25,044         | \$30,000           | \$30,000           | \$31,000           | \$15,000           | \$15,000           |
| DAA60104               | 41102 |      | D ADM EDUC WORKSHOPS          | \$2,309          | \$1,800            | \$1,800            | \$4,194            | \$4,000            | \$4,000            |
| DAA60104               | 41102 | LG   | D LG EDUC WORKSHOPS           | \$866            | \$2,000            | \$2,000            | \$433              | \$1,000            | \$1,000            |
| DAA60104               | 41401 |      | D ADM LIAB & OTHER INSUR      | \$8,416          | \$5,130            | \$5,130            | \$5,130            | \$6,007            | \$6,007            |
| DAA60104               | 41401 | LG   | D LG LIAB & OTHER INSUR       | \$4,208          | \$2,742            | \$2,742            | \$2,742            | \$2,725            | \$2,725            |
| DAA60104               | 41901 |      | D ADM CENTRAL PRINTING        | \$1,273          | \$800              | \$800              | \$1,639            | \$1,240            | \$1,240            |
| DAA60104               | 42000 |      | D ADM OFFICE SUPPLIES & EXP   | \$7,164          | \$10,000           | \$10,000           | \$5,000            | \$10,000           | \$10,000           |
| DAA60104               | 42001 |      | D ADM COMPUTER SUPPLIES       | \$608            | \$9,000            | \$9,000            | \$9,000            | \$9,800            | \$9,800            |
| DAA60104               | 42001 | IMAG | D IMAG COMPUTER SUPPLIES      | \$307            | \$3,300            | \$3,300            | \$3,300            | \$3,300            | \$3,300            |
| DAA60104               | 42004 |      | D ADM COMPUTER SOFTWARE       | \$18,658         | \$450              | \$450              | \$5,141            | \$7,635            | \$7,635            |
| DAA60104               | 42004 | IMAG | D IMAG COMPUTER SOFTWARE      | \$0              | \$3,500            | \$3,500            | \$4,600            | \$37,000           | \$37,000           |
| DAA60104               | 42004 | LG   | D LG COMPUTER SOFTWARE        | \$0              | \$3,500            | \$3,500            | \$1,750            | \$1,750            | \$1,750            |
| DAA60104               | 420GE |      | D ADM OFFICE SUPPLIES         | \$23,753         | \$48,000           | \$48,000           | \$42,800           | \$50,000           | \$50,000           |
| DAA60104               | 420GE | IMAG | D IMAG OFFICE SUPPLIES        | \$0              | \$0                | \$0                | \$7,442            | \$6,500            | \$6,500            |
| DAA60104               | 420GE | LG   | D LEGAL OFFICE SUPPLIES       | \$8,161          | \$1,500            | \$1,500            | \$3,707            | \$1,500            | \$1,500            |
| DAA60104               | 420OF |      | D ADM MISC OFFICE FURNITURE   | \$0              | \$300              | \$300              | \$0                | \$0                | \$0                |
| DAA60104               | 420ST |      | D ADM STOCK TAB               | \$2,315          | \$1,850            | \$1,850            | \$3,582            | \$2,200            | \$2,200            |
| DAA60104               | 42101 |      | D ADM I/D COPYING EQUIP       | \$39,263         | \$37,012           | \$37,012           | \$37,012           | \$40,234           | \$40,234           |
| DAA60104               | 42101 | LG   | D LEGAL I/D COPYING EQUIP     | \$0              | \$0                | \$0                | \$685              | \$0                | \$0                |
| DAA60104               | 42200 |      | D ADM I/D EQUIP REPAIR & MAIN | \$1,418          | \$3,000            | \$3,000            | \$1,080            | \$3,000            | \$3,000            |
| DAA60104               | 42302 |      | D ADM OTHER PHONE SVCS        | \$1,220          | \$1,000            | \$1,000            | \$1,125            | \$1,125            | \$1,125            |
| DAA60104               | 42303 |      | D ADM I/D TELEPHONE           | \$4,534          | \$4,534            | \$4,534            | \$4,534            | \$4,661            | \$4,661            |
| DAA60104               | 42401 |      | D ADM REGULAR POSTAGE         | \$4,370          | \$4,220            | \$4,220            | \$4,370            | \$4,370            | \$4,370            |
| DAA60104               | 42402 |      | D ADM I/D POSTAGE             | \$2,568          | \$3,500            | \$3,500            | \$2,211            | \$3,500            | \$3,500            |
| DAA60104               | 42600 |      | D ADM BOOKS & PERIODICALS     | \$0              | \$200              | \$200              | \$1,043            | \$200              | \$200              |
| DAA60104               | 42600 | LG   | D LEGAL BOOKS & PERIODICALS   | \$8,642          | \$12,350           | \$12,350           | \$12,033           | \$14,175           | \$14,175           |
| DAA60104               | 42700 |      | D ADM MEMBERSHIPS & DUES      | \$8,414          | \$9,500            | \$9,500            | \$9,220            | \$9,500            | \$9,500            |
| DAA60104               | 42700 | LG   | D LG MEMBERSHIPS & DUES       | \$0              | \$0                | \$0                | \$249              | \$250              | \$250              |
| DAA60104               | 43004 |      | D ADM MED FEES                | \$30             | \$100              | \$100              | \$100              | \$100              | \$100              |
| DAA60104               | 43005 |      | D ADM ADVERTISING FEES        | \$1,576          | \$1,000            | \$1,000            | \$935              | \$1,000            | \$1,000            |
| DAA60104               | 43006 |      | D ADM DOCUMENT MGMT           | \$201,487        | \$199,354          | \$199,354          | \$199,355          | \$203,512          | \$203,512          |
| DAA60104               | 43007 |      | D ADM OTHER FEES              | \$60,647         | \$40,000           | \$40,000           | \$63,897           | \$50,000           | \$50,000           |
| DAA60104               | 430SS |      | D ADM SECURITY SVCS           | \$137,906        | \$142,268          | \$142,268          | \$224,648          | \$213,825          | \$213,825          |
| DAA60104               | 44102 |      | D ADM GASOLINE PURCHASES      | \$101            | \$0                | \$0                | \$260              | \$260              | \$260              |
| DAA60104               | 44201 |      | D ADM CIVIL SVC PROMOTIONA    | \$88             | \$175              | \$175              | \$130              | \$175              | \$175              |
| DAA60104               | 44300 |      | D ADM MILEAGE REIMB           | \$33             | \$0                | \$0                | \$0                | \$0                | \$0                |
| DAA60104               | 44500 |      | D ADM OTHER TRAVEL            | \$10,173         | \$6,000            | \$6,000            | \$9,429            | \$9,500            | \$9,500            |



|                              |       |      |                               | 2024 Actual        | 2025 Adopted       | 2025 Modified      | 2025 Projected     | 2026 Tentative     | 2026 Adopted       |
|------------------------------|-------|------|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| DAA60104                     | 44500 | LG   | D LEGAL OTHER TRAVEL REIMB    | \$3,256            | \$4,000            | \$4,000            | \$2,576            | \$3,500            | \$3,500            |
| DAA60104                     | 445BU |      | D ADM BUS TRAVEL              | \$2,592            | \$2,500            | \$2,500            | \$2,768            | \$2,500            | \$2,500            |
| DAA60104                     | 445VD |      | D ADM VD TRAVEL               | \$0                | \$2,000            | \$2,000            | \$0                | \$0                | \$0                |
| DAA60104                     | 47801 |      | D ADM DATA PROCESS CHGS       | \$6,197            | \$25,300           | \$25,300           | \$15,569           | \$15,300           | \$15,300           |
| DAA60104                     | 47801 | IMAG | D IMAG DATA PROCESS CHGS      | \$93,855           | \$119,000          | \$119,000          | \$119,000          | \$120,600          | \$120,600          |
| DAA60104                     | 47802 |      | D ADM I/D DATA PROCESS        | \$203,133          | \$269,363          | \$269,363          | \$269,275          | \$316,971          | \$316,971          |
| DAA60104                     | 49900 |      | D ADM MISC EXPENSE            | (\$363)            | \$0                | \$0                | \$0                | \$0                | \$0                |
| DAA60104                     | 499CB |      | D ADM CBIC CHARGEBACK         | \$1,887            | \$2,300            | \$2,300            | \$1,800            | \$1,800            | \$1,800            |
| <b>EMPLOYEE BENEFITS (8)</b> |       |      |                               | <b>\$1,147,803</b> | <b>\$1,290,233</b> | <b>\$1,290,233</b> | <b>\$1,290,233</b> | <b>\$1,358,903</b> | <b>\$1,358,903</b> |
| DAA60108                     | 81000 |      | RETIREMENT                    | \$176,536          | \$188,260          | \$188,260          | \$188,260          | \$223,142          | \$223,142          |
| DAA60108                     | 81000 | LG   | RETIREMENT                    | \$119,080          | \$140,879          | \$140,879          | \$140,879          | \$164,913          | \$164,913          |
| DAA60108                     | 83000 |      | SOCIAL SECURITY               | \$96,761           | \$99,759           | \$99,759           | \$99,759           | \$108,116          | \$108,116          |
| DAA60108                     | 83000 | LG   | SOCIAL SECURITY               | \$65,288           | \$75,291           | \$75,291           | \$75,291           | \$80,619           | \$80,619           |
| DAA60108                     | 84000 |      | WORKERS' COMP                 | \$34,573           | \$36,246           | \$36,246           | \$36,246           | \$38,356           | \$38,356           |
| DAA60108                     | 84000 | LG   | WORKERS' COMP                 | \$23,357           | \$27,119           | \$27,119           | \$27,119           | \$28,345           | \$28,345           |
| DAA60108                     | 84500 |      | GROUP LIFE INSUR              | \$2,499            | \$2,678            | \$2,678            | \$2,678            | \$2,575            | \$2,575            |
| DAA60108                     | 84500 | LG   | GROUP LIFE INSUR              | \$1,187            | \$1,430            | \$1,430            | \$1,430            | \$1,364            | \$1,364            |
| DAA60108                     | 86000 |      | HOSPITAL & MED INSUR          | \$380,897          | \$422,464          | \$422,464          | \$422,464          | \$442,434          | \$442,434          |
| DAA60108                     | 86000 | LG   | HOSPITAL & MED INSUR          | \$211,989          | \$255,832          | \$255,832          | \$255,832          | \$230,230          | \$230,230          |
| DAA60108                     | 86500 |      | DENTAL INSUR                  | \$17,711           | \$19,175           | \$19,175           | \$19,175           | \$18,600           | \$18,600           |
| DAA60108                     | 86500 | LG   | DENTAL INSUR                  | \$8,773            | \$10,660           | \$10,660           | \$10,660           | \$10,270           | \$10,270           |
| DAA60108                     | 89000 |      | VISION INSUR                  | \$6,157            | \$6,720            | \$6,720            | \$6,720            | \$6,497            | \$6,497            |
| DAA60108                     | 89000 | LG   | VISION INSUR                  | \$2,996            | \$3,720            | \$3,720            | \$3,720            | \$3,442            | \$3,442            |
| <b>FRAUD ADMIN (DAB)</b>     |       |      |                               | <b>\$390,617</b>   | <b>\$456,387</b>   | <b>\$456,387</b>   | <b>\$474,471</b>   | <b>\$427,777</b>   | <b>\$427,777</b>   |
| <b>PERSONNEL (1)</b>         |       |      |                               | <b>\$272,103</b>   | <b>\$263,765</b>   | <b>\$263,765</b>   | <b>\$284,763</b>   | <b>\$230,894</b>   | <b>\$230,894</b>   |
| DAB60101                     | 11000 | FRAU | D FRAU DIRECT SVC WO          | \$224,883          | \$223,337          | \$223,337          | \$235,305          | \$187,881          | \$187,881          |
| DAB60101                     | 14000 | FRAU | D FRAU CLERICAL               | \$35,862           | \$39,713           | \$39,713           | \$30,046           | \$40,844           | \$40,844           |
| DAB60101                     | 19501 | FRAU | D FRAU LONGEVITY              | \$605              | \$715              | \$715              | \$8,602            | \$2,169            | \$2,169            |
| DAB60101                     | 19502 | FRAU | D FRAU VACATION PAYOUT        | \$0                | \$0                | \$0                | \$3,655            | \$0                | \$0                |
| DAB60101                     | 19510 | FRAU | D FRAU VACATION BUY BACK      | \$3,060            | \$0                | \$0                | \$0                | \$0                | \$0                |
| DAB60101                     | 19550 | FRAU | D FRAU HEALTH INSUR BUYOUT    | \$7,693            | \$0                | \$0                | \$7,154            | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>       |       |      |                               | <b>\$3,864</b>     | <b>\$78,194</b>    | <b>\$78,194</b>    | <b>\$75,280</b>    | <b>\$78,280</b>    | <b>\$78,280</b>    |
| DAB60104                     | 40700 | FRAU | D FRAU BLDG & PROP RENT       | \$0                | \$0                | \$0                | \$1,367            | \$2,796            | \$2,796            |
| DAB60104                     | 41102 | FRAU | D FRAU EDUC WORKSHOPS         | \$234              | \$1,000            | \$1,000            | \$0                | \$500              | \$500              |
| DAB60104                     | 41401 | FRAU | D FRAU LIAB & OTHER INSUR     | \$2,104            | \$986              | \$986              | \$986              | \$890              | \$890              |
| DAB60104                     | 41600 | FRAU | D FRAU ELECTRICITY            | \$0                | \$0                | \$0                | \$125              | \$200              | \$200              |
| DAB60104                     | 41802 | FRAU | D FRAU HEATING-NAT GAS PUR    | \$0                | \$0                | \$0                | \$175              | \$350              | \$350              |
| DAB60104                     | 42004 | FRAU | D FRAU COMPUTER SOFTWARE      | \$0                | \$0                | \$0                | \$103              | \$103              | \$103              |
| DAB60104                     | 420GE | FRAU | D FRAU OFFICE SUPPLIES        | \$0                | \$0                | \$0                | \$50               | \$0                | \$0                |
| DAB60104                     | 42303 | FRAU | D FRAU I/D PHONE CHGS         | \$557              | \$557              | \$557              | \$557              | \$680              | \$680              |
| DAB60104                     | 43004 | FRAU | D FRAU MED FEES               | \$0                | \$50               | \$50               | \$0                | \$50               | \$50               |
| DAB60104                     | 43005 | FRAU | D FRAU ADVERTISING FEES & EXP | \$0                | \$200              | \$200              | \$0                | \$0                | \$0                |
| DAB60104                     | 43007 | FRAU | D FRAU OTHER FEES & SVCS      | \$0                | \$540              | \$540              | \$45               | \$100              | \$100              |
| DAB60104                     | 430FI | FRAU | D FRAU INVESTIGATOR FEES      | \$0                | \$73,911           | \$73,911           | \$71,873           | \$72,111           | \$72,111           |
| DAB60104                     | 44300 | FRAU | D FRAU MILEAGE                | \$48               | \$0                | \$0                | \$0                | \$0                | \$0                |
| DAB60104                     | 44500 | FRAU | D FRAU MEALS                  | \$921              | \$900              | \$900              | \$0                | \$450              | \$450              |



|                                            |       |      |                               | 2024 Actual        | 2025 Adopted       | 2025 Modified      | 2025 Projected     | 2026 Tentative     | 2026 Adopted       |
|--------------------------------------------|-------|------|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| DAB60104                                   | 465MI | FRAU | D FRAU OTHER PMTS             | \$0                | \$50               | \$50               | \$0                | \$50               | \$50               |
| <b>EMPLOYEE BENEFITS (8)</b>               |       |      |                               | <b>\$114,650</b>   | <b>\$114,428</b>   | <b>\$114,428</b>   | <b>\$114,428</b>   | <b>\$118,603</b>   | <b>\$118,603</b>   |
| DAB60108                                   | 81000 | FRAU | RETIREMENT                    | \$35,541           | \$36,031           | \$36,031           | \$36,031           | \$34,657           | \$34,657           |
| DAB60108                                   | 83000 | FRAU | SOCIAL SECURITY               | \$20,189           | \$19,558           | \$19,558           | \$19,558           | \$16,897           | \$16,897           |
| DAB60108                                   | 84000 | FRAU | WORKERS' COMP                 | \$7,126            | \$6,936            | \$6,936            | \$6,936            | \$5,957            | \$5,957            |
| DAB60108                                   | 84500 | FRAU | GROUP LIFE INSUR              | \$508              | \$515              | \$515              | \$515              | \$412              | \$412              |
| DAB60108                                   | 86000 | FRAU | HOSPITAL & MED INSUR          | \$46,210           | \$46,209           | \$46,209           | \$46,209           | \$56,558           | \$56,558           |
| DAB60108                                   | 86500 | FRAU | DENTAL INSUR                  | \$3,756            | \$3,835            | \$3,835            | \$3,835            | \$3,100            | \$3,100            |
| DAB60108                                   | 89000 | FRAU | VISION INSUR                  | \$1,320            | \$1,344            | \$1,344            | \$1,344            | \$1,022            | \$1,022            |
| <b>SUPPORT COLLECTION UNIT ADMIN (DAC)</b> |       |      |                               | <b>\$1,653,303</b> | <b>\$1,668,255</b> | <b>\$1,648,255</b> | <b>\$1,708,201</b> | <b>\$1,829,330</b> | <b>\$1,829,330</b> |
| <b>PERSONNEL (1)</b>                       |       |      |                               | <b>\$1,080,121</b> | <b>\$1,112,352</b> | <b>\$1,112,352</b> | <b>\$1,169,284</b> | <b>\$1,209,737</b> | <b>\$1,209,737</b> |
| DAC60101                                   | 11000 |      | D SCU DIRECT SVC WORKERS      | \$653,891          | \$685,280          | \$685,280          | \$719,713          | \$762,520          | \$762,520          |
| DAC60101                                   | 12000 |      | D SCU SUPER/ADMIN             | \$70,620           | \$70,143           | \$70,143           | \$74,007           | \$77,545           | \$77,545           |
| DAC60101                                   | 14000 |      | D SCU CLERICAL                | \$297,361          | \$334,129          | \$334,129          | \$305,968          | \$350,264          | \$350,264          |
| DAC60101                                   | 19501 |      | D SCU LONGEVITY PMTS          | \$25,007           | \$22,800           | \$22,800           | \$53,469           | \$19,408           | \$19,408           |
| DAC60101                                   | 19502 |      | D SCU VACATION PAYOUT         | \$11,563           | \$0                | \$0                | \$1,653            | \$0                | \$0                |
| DAC60101                                   | 19507 |      | D SCU OUT OF TITLE PAY        | \$0                | \$0                | \$0                | \$1,482            | \$0                | \$0                |
| DAC60101                                   | 19510 |      | D SCU VACATION BUY BACK       | \$3,396            | \$0                | \$0                | \$3,612            | \$0                | \$0                |
| DAC60101                                   | 19515 |      | D SCU EXT SICK LEAVE HALF     | \$13,975           | \$0                | \$0                | \$5,256            | \$0                | \$0                |
| DAC60101                                   | 19550 |      | HEALTH INSUR BUYOUT           | \$4,308            | \$0                | \$0                | \$4,123            | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>                     |       |      |                               | <b>\$57,809</b>    | <b>\$96,117</b>    | <b>\$76,117</b>    | <b>\$95,174</b>    | <b>\$97,618</b>    | <b>\$97,618</b>    |
| DAC60104                                   | 40800 |      | D SCU MAINT BLDG              | \$11,566           | \$0                | \$0                | \$0                | \$0                | \$0                |
| DAC60104                                   | 41102 |      | D SCU EDUC WORKSHOPS          | \$209              | \$450              | \$450              | \$433              | \$450              | \$450              |
| DAC60104                                   | 41401 |      | D SCU LIAB & OTHER INSUR      | \$8,416            | \$3,946            | \$3,946            | \$3,946            | \$4,450            | \$4,450            |
| DAC60104                                   | 41901 |      | D SCU I/D CENTRAL PRINTING    | \$0                | \$400              | \$400              | \$0                | \$200              | \$200              |
| DAC60104                                   | 42004 |      | D SCU COMPUTER SOFTWARE       | \$47               | \$0                | \$0                | \$282              | \$282              | \$282              |
| DAC60104                                   | 420GE |      | D SCU OFFICE SUPPLIES         | \$9,206            | \$2,000            | \$2,000            | \$2,000            | \$2,000            | \$2,000            |
| DAC60104                                   | 42303 |      | D SCU I/D TELEPHONE           | \$1,671            | \$1,671            | \$1,671            | \$1,671            | \$2,136            | \$2,136            |
| DAC60104                                   | 42402 |      | D SCU I/D POSTAGE             | \$4,253            | \$4,000            | \$4,000            | \$4,747            | \$4,800            | \$4,800            |
| DAC60104                                   | 42600 |      | D SCU BOOKS & PERIODICALS     | \$25               | \$50               | \$50               | \$25               | \$50               | \$50               |
| DAC60104                                   | 43004 |      | D SCU MED FEES                | \$2,973            | \$5,500            | \$5,500            | \$4,080            | \$5,500            | \$5,500            |
| DAC60104                                   | 43007 |      | D SCU OTHER FEES              | \$79               | \$700              | \$700              | \$172              | \$350              | \$350              |
| DAC60104                                   | 430SF |      | D SCU SHERIFF FEES            | \$33,846           | \$50,000           | \$45,000           | \$50,000           | \$50,000           | \$50,000           |
| DAC60104                                   | 44500 |      | D SCU OTHER TRAVEL            | \$1,087            | \$1,400            | \$1,400            | \$1,818            | \$1,400            | \$1,400            |
| DAC60104                                   | 49900 |      | D SCU MISC EXPENSE            | (\$42,904)         | \$0                | (\$15,000)         | \$0                | \$0                | \$0                |
| DAC60104                                   | 499CC |      | D SCU CENTRAL COLLECT CHRG    | \$27,336           | \$26,000           | \$26,000           | \$26,000           | \$26,000           | \$26,000           |
| <b>REVENUE (5)</b>                         |       |      |                               | <b>(\$78,456)</b>  | <b>(\$157,666)</b> | <b>(\$157,666)</b> | <b>(\$173,709)</b> | <b>(\$147,684)</b> | <b>(\$147,684)</b> |
| DAC18115                                   | 55000 |      | D LR CHILD SUPPORT INCENTIVES | (\$71,228)         | (\$153,666)        | (\$153,666)        | (\$171,709)        | (\$143,684)        | (\$143,684)        |
| DAC27705                                   | 55000 |      | D SCU INTEREST EARNED         | (\$7,228)          | (\$4,000)          | (\$4,000)          | (\$2,000)          | (\$4,000)          | (\$4,000)          |
| <b>EMPLOYEE BENEFITS (8)</b>               |       |      |                               | <b>\$593,829</b>   | <b>\$617,452</b>   | <b>\$617,452</b>   | <b>\$617,452</b>   | <b>\$669,659</b>   | <b>\$669,659</b>   |
| DAC60108                                   | 81000 |      | RETIREMENT                    | \$144,100          | \$151,952          | \$151,952          | \$151,952          | \$181,583          | \$181,583          |
| DAC60108                                   | 83000 |      | SOCIAL SECURITY               | \$78,316           | \$80,741           | \$80,741           | \$80,741           | \$87,890           | \$87,890           |
| DAC60108                                   | 84000 |      | WORKERS' COMP                 | \$27,947           | \$29,254           | \$29,254           | \$29,254           | \$31,213           | \$31,213           |
| DAC60108                                   | 84500 |      | GROUP LIFE INSUR              | \$1,968            | \$2,060            | \$2,060            | \$2,060            | \$2,060            | \$2,060            |
| DAC60108                                   | 86000 |      | HOSPITAL & MED INSUR          | \$322,099          | \$332,961          | \$332,961          | \$332,961          | \$346,376          | \$346,376          |
| DAC60108                                   | 86500 |      | DENTAL INSUR                  | \$14,543           | \$15,340           | \$15,340           | \$15,340           | \$15,500           | \$15,500           |
| DAC60108                                   | 89000 |      | VISION INSUR                  | \$4,857            | \$5,144            | \$5,144            | \$5,144            | \$5,037            | \$5,037            |





|                               |       |      |                            | 2024 Actual        | 2025 Adopted       | 2025 Modified      | 2025 Projected     | 2026 Tentative     | 2026 Adopted       |
|-------------------------------|-------|------|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>EMPLOYMENT ADMIN (DAE)</b> |       |      |                            | <b>\$800,215</b>   | <b>\$932,592</b>   | <b>\$920,592</b>   | <b>\$876,897</b>   | <b>\$865,219</b>   | <b>\$865,219</b>   |
| <b>PERSONNEL (1)</b>          |       |      |                            | <b>\$581,194</b>   | <b>\$671,676</b>   | <b>\$671,676</b>   | <b>\$612,767</b>   | <b>\$645,119</b>   | <b>\$645,119</b>   |
| DAE60101                      | 11000 |      | D EMP DIRECT SVC WORKERS   | \$344,022          | \$437,346          | \$437,346          | \$344,155          | \$385,615          | \$385,615          |
| DAE60101                      | 12000 |      | D EMP SUPER & ADMIN        | \$135,710          | \$139,049          | \$139,049          | \$143,253          | \$153,736          | \$153,736          |
| DAE60101                      | 14000 |      | D EMP CLERICAL             | \$77,928           | \$80,808           | \$80,808           | \$86,346           | \$90,239           | \$90,239           |
| DAE60101                      | 19501 |      | D EMP LONGEVITY PMTS       | \$9,872            | \$14,473           | \$14,473           | \$26,746           | \$15,529           | \$15,529           |
| DAE60101                      | 19502 |      | D EMP VACATION PAYOUT      | \$1,630            | \$0                | \$0                | \$0                | \$0                | \$0                |
| DAE60101                      | 19510 |      | D EMP VACATION BUY BACK    | \$8,565            | \$0                | \$0                | \$7,604            | \$0                | \$0                |
| DAE60101                      | 19513 |      | D EMP COMP TIME PAY OUT    | \$30               | \$0                | \$0                | \$0                | \$0                | \$0                |
| DAE60101                      | 19515 |      | D EMP EXT SICK LEAVE HALF  | \$134              | \$0                | \$0                | \$2,600            | \$0                | \$0                |
| DAE60101                      | 19550 |      | DSS EMP HEALTH INS BUYOUT  | \$3,303            | \$0                | \$0                | \$2,061            | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>        |       |      |                            | <b>\$69,504</b>    | <b>\$67,871</b>    | <b>\$55,871</b>    | <b>\$70,495</b>    | <b>\$79,281</b>    | <b>\$79,281</b>    |
| DAE60104                      | 40700 |      | D EMP BLDG & PROP RE       | \$53,479           | \$55,800           | \$43,800           | \$55,780           | \$62,683           | \$62,683           |
| DAE60104                      | 41102 |      | D EMP EDUC WORKSHOPS       | \$0                | \$100              | \$100              | \$219              | \$300              | \$300              |
| DAE60104                      | 41401 |      | D EMP LIAB & OTHER INSUR   | \$4,208            | \$2,387            | \$2,387            | \$2,387            | \$2,244            | \$2,244            |
| DAE60104                      | 41600 |      | D EMP ELECTRICITY          | \$0                | \$0                | \$0                | \$245              | \$400              | \$400              |
| DAE60104                      | 41802 |      | D EMPHEATING-NAT GAS PURCH | \$0                | \$0                | \$0                | \$350              | \$700              | \$700              |
| DAE60104                      | 41901 |      | D EMP CENTRAL PRINTING     | \$0                | \$300              | \$300              | \$100              | \$100              | \$100              |
| DAE60104                      | 420GE |      | D EMP OFFICE SUPPLIES      | \$672              | \$1,500            | \$1,500            | \$400              | \$1,000            | \$1,000            |
| DAE60104                      | 42302 |      | D EMP OTHER PHONE SVCS     | \$4,206            | \$0                | \$0                | \$1,781            | \$1,800            | \$1,800            |
| DAE60104                      | 42303 |      | D EMP I/D TELEPHONE        | \$1,034            | \$1,034            | \$1,034            | \$1,034            | \$1,554            | \$1,554            |
| DAE60104                      | 42402 |      | D EMP I/D POSTAGE          | \$5,782            | \$6,000            | \$6,000            | \$5,970            | \$6,000            | \$6,000            |
| DAE60104                      | 43005 |      | D EMP ADVERTISING FEES     | \$0                | \$200              | \$200              | \$100              | \$200              | \$200              |
| DAE60104                      | 44300 |      | D EMP MILEAGE REIMB        | \$124              | \$250              | \$250              | \$125              | \$250              | \$250              |
| DAE60104                      | 44500 |      | D EMP OTHER TRAVEL         | \$0                | \$0                | \$0                | \$1,854            | \$1,750            | \$1,750            |
| DAE60104                      | 46000 |      | D EMP OTHER PMTS           | \$0                | \$300              | \$300              | \$150              | \$300              | \$300              |
| <b>REVENUE (5)</b>            |       |      |                            | <b>(\$214,285)</b> | <b>(\$250,590)</b> | <b>(\$250,590)</b> | <b>(\$250,000)</b> | <b>(\$250,000)</b> | <b>(\$250,000)</b> |
| DAE46155                      | 57000 | FFAD | D FA FFFS EMPLOYMENT ADMIN | (\$214,285)        | (\$250,590)        | (\$250,590)        | (\$250,000)        | (\$250,000)        | (\$250,000)        |
| <b>EMPLOYEE BENEFITS (8)</b>  |       |      |                            | <b>\$363,803</b>   | <b>\$443,635</b>   | <b>\$443,635</b>   | <b>\$443,635</b>   | <b>\$390,819</b>   | <b>\$390,819</b>   |
| DAE60108                      | 81000 |      | RETIREMENT                 | \$77,266           | \$91,751           | \$91,751           | \$91,751           | \$96,835           | \$96,835           |
| DAE60108                      | 83000 |      | SOCIAL SECURITY            | \$40,827           | \$46,987           | \$46,987           | \$46,987           | \$45,856           | \$45,856           |
| DAE60108                      | 84000 |      | WORKERS' COMP              | \$15,188           | \$17,664           | \$17,664           | \$17,664           | \$16,646           | \$16,646           |
| DAE60108                      | 84500 |      | GROUP LIFE INSUR           | \$1,005            | \$1,246            | \$1,246            | \$1,246            | \$1,049            | \$1,049            |
| DAE60108                      | 86000 |      | HOSPITAL & MED INSUR       | \$219,680          | \$273,647          | \$273,647          | \$273,647          | \$220,016          | \$220,016          |
| DAE60108                      | 86500 |      | DENTAL INSUR               | \$7,428            | \$9,277            | \$9,277            | \$9,277            | \$7,894            | \$7,894            |
| DAE60108                      | 89000 |      | VISION INSUR               | \$2,409            | \$3,063            | \$3,063            | \$3,063            | \$2,523            | \$2,523            |
| <b>FOOD STAMP ADMIN (DAF)</b> |       |      |                            | <b>(\$108,958)</b> | <b>(\$269,756)</b> | <b>(\$267,594)</b> | <b>(\$145,169)</b> | <b>\$513,192</b>   | <b>\$513,192</b>   |
| <b>PERSONNEL (1)</b>          |       |      |                            | <b>\$806,198</b>   | <b>\$854,631</b>   | <b>\$854,631</b>   | <b>\$954,676</b>   | <b>\$963,201</b>   | <b>\$963,201</b>   |
| DAF60101                      | 11000 |      | D FS DIRECT SVC WORKERS    | \$711,773          | \$778,095          | \$778,095          | \$797,642          | \$874,724          | \$874,724          |
| DAF60101                      | 14000 |      | D FS CLERICAL              | \$64,947           | \$66,285           | \$66,285           | \$68,842           | \$76,759           | \$76,759           |
| DAF60101                      | 18000 |      | D FS OVERTIME              | \$108              | \$1,459            | \$1,459            | \$0                | \$1,350            | \$1,350            |
| DAF60101                      | 19501 |      | D FS LONGEVITY PMTS        | \$9,503            | \$8,792            | \$8,792            | \$38,000           | \$10,368           | \$10,368           |
| DAF60101                      | 19502 |      | D FS VACATION PAYOUT       | \$25               | \$0                | \$0                | \$34,000           | \$0                | \$0                |
| DAF60101                      | 19510 |      | D FS VACATION BUY BACK     | \$2,968            | \$0                | \$0                | \$3,050            | \$0                | \$0                |
| DAF60101                      | 19515 |      | D FS EXT SICK LEAVE HALF   | \$6,980            | \$0                | \$0                | \$1,433            | \$0                | \$0                |



|                                  |       |      |                                | 2024 Actual          | 2025 Adopted         | 2025 Modified        | 2025 Projected       | 2026 Tentative       | 2026 Adopted         |
|----------------------------------|-------|------|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| DAF60101                         | 19550 |      | D FS HEALTH INSUR BUYOUT       | \$9,895              | \$0                  | \$0                  | \$11,709             | \$0                  | \$0                  |
| <b>CONTRACTUAL (4)</b>           |       |      |                                | <b>\$30,223</b>      | <b>\$23,753</b>      | <b>\$23,753</b>      | <b>\$26,073</b>      | <b>\$27,625</b>      | <b>\$27,625</b>      |
| DAF60104                         | 40700 |      | D DS BLDG & PROP RENT          | \$0                  | \$0                  | \$0                  | \$813                | \$1,287              | \$1,287              |
| DAF60104                         | 40800 |      | D FS MAINT BLDG                | \$4,234              | \$0                  | \$0                  | \$25                 | \$0                  | \$0                  |
| DAF60104                         | 41401 |      | D FS LIAB & OTHER INSURN       | \$8,416              | \$3,328              | \$3,328              | \$3,328              | \$3,738              | \$3,738              |
| DAF60104                         | 41600 |      | D FS ELECTRICITY               | \$0                  | \$0                  | \$0                  | \$80                 | \$132                | \$132                |
| DAF60104                         | 41802 |      | D FS HEATING-NAT GAS PURCH     | \$0                  | \$0                  | \$0                  | \$81                 | \$161                | \$161                |
| DAF60104                         | 41901 |      | D FS CENTRAL PRINTING          | \$1,261              | \$1,000              | \$1,000              | \$1,212              | \$1,200              | \$1,200              |
| DAF60104                         | 420GE |      | D FS OFFICE SUPPLIES           | \$335                | \$400                | \$400                | \$1,174              | \$600                | \$600                |
| DAF60104                         | 420OF |      | D FS MISC OFFICE FURNITURE     | \$0                  | \$200                | \$200                | \$0                  | \$0                  | \$0                  |
| DAF60104                         | 42303 |      | D FS I/D TELEPHONE             | \$2,625              | \$2,625              | \$2,625              | \$2,625              | \$3,107              | \$3,107              |
| DAF60104                         | 42401 |      | D FS REGULAR POSTAGE           | \$4,020              | \$4,000              | \$4,000              | \$4,000              | \$4,000              | \$4,000              |
| DAF60104                         | 42402 |      | D FS I/D POSTAGE               | \$6,684              | \$6,500              | \$6,500              | \$7,525              | \$7,500              | \$7,500              |
| DAF60104                         | 43004 |      | D FS MED FEES                  | \$0                  | \$100                | \$100                | \$0                  | \$50                 | \$50                 |
| DAF60104                         | 43005 |      | D FS ADVERTISING FEES & EXP    | \$686                | \$500                | \$500                | \$733                | \$700                | \$700                |
| DAF60104                         | 43007 |      | D FS OTHER FEES                | \$46                 | \$100                | \$100                | \$50                 | \$100                | \$100                |
| DAF60104                         | 44102 |      | D FS GASOLINE PURCH            | \$0                  | \$0                  | \$0                  | \$47                 | \$50                 | \$50                 |
| DAF60104                         | 44300 |      | D FS MILEAGE REIMB             | \$22                 | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| DAF60104                         | 44500 |      | D FS OTHER TRAVEL              | \$0                  | \$0                  | \$0                  | \$6                  | \$0                  | \$0                  |
| DAF60104                         | 499FR |      | D FS OVERPAYMENT REPMTS        | \$1,895              | \$5,000              | \$5,000              | \$4,374              | \$5,000              | \$5,000              |
| <b>REVENUE (5)</b>               |       |      |                                | <b>(\$1,394,522)</b> | <b>(\$1,626,302)</b> | <b>(\$1,624,140)</b> | <b>(\$1,604,080)</b> | <b>(\$1,033,028)</b> | <b>(\$1,033,028)</b> |
| DAF18115                         | 55000 |      | D LR TOP INCENTIVES            | (\$4,550)            | (\$5,000)            | (\$5,000)            | (\$5,178)            | (\$5,000)            | (\$5,000)            |
| DAF46115                         | 57000 |      | D FA FOOD STAMPS ADMINO        | (\$1,128,789)        | (\$1,299,151)        | (\$1,296,989)        | (\$1,291,476)        | (\$716,552)          | (\$716,552)          |
| DAF46115                         | 57000 | EMXX | D FA FOOD STAMPS EMPLOYMENT/TR | (\$261,183)          | (\$322,151)          | (\$322,151)          | (\$307,426)          | (\$311,476)          | (\$311,476)          |
| <b>EMPLOYEE BENEFITS (8)</b>     |       |      |                                | <b>\$449,143</b>     | <b>\$478,162</b>     | <b>\$478,162</b>     | <b>\$478,162</b>     | <b>\$555,394</b>     | <b>\$555,394</b>     |
| DAF60108                         | 81000 |      | RETIREMENT                     | \$107,210            | \$116,547            | \$116,547            | \$116,547            | \$144,371            | \$144,371            |
| DAF60108                         | 83000 |      | SOCIAL SECURITY                | \$57,932             | \$61,436             | \$61,436             | \$61,436             | \$69,216             | \$69,216             |
| DAF60108                         | 84000 |      | WORKERS' COMP                  | \$20,995             | \$22,437             | \$22,437             | \$22,437             | \$24,816             | \$24,816             |
| DAF60108                         | 84500 |      | GROUP LIFE INSUR               | \$1,611              | \$1,736              | \$1,736              | \$1,736              | \$1,786              | \$1,786              |
| DAF60108                         | 86000 |      | HOSPITAL & MED INSUR           | \$245,920            | \$259,082            | \$259,082            | \$259,082            | \$297,787            | \$297,787            |
| DAF60108                         | 86500 |      | DENTAL INSUR                   | \$11,458             | \$12,541             | \$12,541             | \$12,541             | \$13,019             | \$13,019             |
| DAF60108                         | 89000 |      | VISION INSUR                   | \$4,019              | \$4,383              | \$4,383              | \$4,383              | \$4,399              | \$4,399              |
| <b>GRANT PROGRAM ADMIN (DAG)</b> |       |      |                                | <b>\$31,460</b>      | <b>\$0</b>           | <b>\$1,492</b>       | <b>\$142</b>         | <b>\$185,749</b>     | <b>\$185,749</b>     |
| <b>PERSONNEL (1)</b>             |       |      |                                | <b>\$0</b>           | <b>\$0</b>           | <b>\$262,666</b>     | <b>\$120,809</b>     | <b>\$119,198</b>     | <b>\$119,198</b>     |
| DAG60101                         | 11000 | FCCM | D FCCM DIRECT SVC WORKER       | \$0                  | \$0                  | \$222,428            | \$106,088            | \$119,198            | \$119,198            |
| DAG60101                         | 12000 | FCCM | D FCCM SUPER/ADMIN             | \$0                  | \$0                  | \$24,683             | \$0                  | \$0                  | \$0                  |
| DAG60101                         | 14000 | FCCM | D FCCM CLERICAL                | \$0                  | \$0                  | \$15,089             | \$14,255             | \$0                  | \$0                  |
| DAG60101                         | 19501 | FCCM | D FCCM LONGEVITY PMTS          | \$0                  | \$0                  | \$466                | \$466                | \$0                  | \$0                  |
| <b>CONTRACTUAL (4)</b>           |       |      |                                | <b>\$502,914</b>     | <b>\$637,155</b>     | <b>\$782,234</b>     | <b>\$719,128</b>     | <b>\$601,334</b>     | <b>\$601,334</b>     |
| DAG60104                         | 40700 | FCCM | D FCCM BLDG & PROP RENT        | \$0                  | \$0                  | \$1,500              | \$1,500              | \$0                  | \$0                  |
| DAG60104                         | 41901 | FCCM | D FCCM I/D CENTRAL PRINTING    | \$0                  | \$0                  | \$25                 | \$25                 | \$0                  | \$0                  |
| DAG60104                         | 42001 | FCCM | D FCCM COMPUTER SUPPLIES       | \$0                  | \$0                  | \$8,590              | \$8,837              | \$0                  | \$0                  |
| DAG60104                         | 42004 | FCCM | D FCCM COMPUTER SOFTWARE       | \$0                  | \$0                  | \$500                | \$500                | \$0                  | \$0                  |
| DAG60104                         | 420GE | FCCM | D FCCM OFFICE SUPPLIES         | \$0                  | \$0                  | \$6,310              | \$2,720              | \$0                  | \$0                  |
| DAG60104                         | 42101 | FCCM | D FCCM I/D COPYING EQUIP       | \$0                  | \$0                  | \$510                | \$185                | \$0                  | \$0                  |
| DAG60104                         | 421FL | FCCM | D FCCM FLEET LEASE             | \$0                  | \$0                  | \$22,836             | \$0                  | \$0                  | \$0                  |



|                              |       |      |                               | 2024 Actual        | 2025 Adopted       | 2025 Modified        | 2025 Projected     | 2026 Tentative     | 2026 Adopted       |
|------------------------------|-------|------|-------------------------------|--------------------|--------------------|----------------------|--------------------|--------------------|--------------------|
| DAG60104                     | 42302 | APSG | D APSG OTHER PHONE SVCS       | \$3,024            | \$0                | \$0                  | \$0                | \$0                | \$0                |
| DAG60104                     | 42302 | FCCM | D FCCM OTHER PHONE SVCS       | \$0                | \$0                | \$2,175              | \$1,360            | \$0                | \$0                |
| DAG60104                     | 42303 | FCCM | D FCCM I/D PHONE CHGS         | \$0                | \$0                | \$274                | \$0                | \$0                | \$0                |
| DAG60104                     | 42402 | FCCM | D FCCM I/D POSTAGE            | \$0                | \$0                | \$500                | \$500              | \$0                | \$0                |
| DAG60104                     | 43007 | AIPP | D AIPP FEES & SVCS            | \$0                | \$0                | \$25,000             | \$25,000           | \$0                | \$0                |
| DAG60104                     | 43007 | APSG | D APSG OTHER FEES & SVCS      | \$42,739           | \$0                | \$9,353              | \$9,353            | \$0                | \$0                |
| DAG60104                     | 43007 | CB   | D CB OTHER FEES & SVCS        | \$128,026          | \$205,000          | \$205,000            | \$205,000          | \$205,000          | \$205,000          |
| DAG60104                     | 43007 | CCDS | CCDS COLLOCATION CHEM DEP     | \$48,371           | \$70,000           | \$70,000             | \$70,000           | \$70,000           | \$70,000           |
| DAG60104                     | 43007 | DASP | D DASP DRUG & ALC SCREEN      | \$0                | \$500              | \$500                | \$0                | \$250              | \$250              |
| DAG60104                     | 43007 | FCCM | D FCCM OTHER FEES & SRV       | \$0                | \$0                | \$9,936              | \$720              | \$0                | \$0                |
| DAG60104                     | 43007 | RSP  | D RENT SUPP PROG PMTS         | \$248,706          | \$309,135          | \$309,135            | \$309,135          | \$309,135          | \$309,135          |
| DAG60104                     | 43007 | SAEF | D SAEF OTHER FEES & SRV       | \$0                | \$0                | \$45,612             | \$45,612           | \$0                | \$0                |
| DAG60104                     | 44000 | FCCM | D FCCM I/D AUTO EXPENSES      | \$0                | \$0                | \$4,322              | \$50               | \$0                | \$0                |
| DAG60104                     | 44100 | FCCM | D FCCM I/D FUEL CHGS          | \$0                | \$0                | \$6,144              | \$2,591            | \$0                | \$0                |
| DAG60104                     | 44300 | FCCM | D FCCM MILEAGE REIMB          | \$0                | \$0                | \$0                  | \$941              | \$0                | \$0                |
| DAG60104                     | 44500 | FCCM | D FCCM OTHR TRAVEL REIMB      | \$0                | \$0                | \$0                  | \$99               | \$0                | \$0                |
| DAG60104                     | 445VD | CB   | D CB VOLUNTEER DRIVER TRAVEL  | \$0                | \$500              | \$500                | \$0                | \$0                | \$0                |
| DAG73104                     | 41102 | SAFE | D SAFE EDUC WORKSHOPS         | \$5,680            | \$15,000           | \$15,000             | \$8,000            | \$3,874            | \$3,874            |
| DAG73104                     | 41902 | SAFE | D SAFE COMMERCIAL PRINTING    | \$0                | \$3,000            | \$3,000              | \$1,000            | \$484              | \$484              |
| DAG73104                     | 43005 | SAFE | D SAFE ADVERTISING FEES & EXP | \$0                | \$20,020           | \$20,020             | \$5,000            | \$2,421            | \$2,421            |
| DAG73104                     | 43007 | SAFE | D SAFE OTHER FEES & SVCS      | \$0                | \$0                | \$0                  | \$1,000            | \$484              | \$484              |
| DAG73104                     | 44500 | SAFE | D SAFE OTHER TRAVEL REIMB     | \$3,778            | \$3,000            | \$3,000              | \$2,000            | \$969              | \$969              |
| DAG73104                     | 46500 | SAFE | D SAFE OTHER PMTS             | \$22,590           | \$11,000           | \$12,492             | \$18,000           | \$8,717            | \$8,717            |
| <b>REVENUE (5)</b>           |       |      |                               | <b>(\$471,455)</b> | <b>(\$637,155)</b> | <b>(\$1,188,879)</b> | <b>(\$907,146)</b> | <b>(\$601,334)</b> | <b>(\$601,334)</b> |
| DAG36105                     | 56000 | CB   | D CODE CBLUE SA REVENUE       | (\$119,420)        | (\$205,500)        | (\$205,500)          | (\$205,000)        | (\$205,000)        | (\$205,000)        |
| DAG36105                     | 56000 | RSP  | D RENT SUPP PROG REV          | (\$226,183)        | (\$309,135)        | (\$309,135)          | (\$309,135)        | (\$309,135)        | (\$309,135)        |
| DAG36105                     | 56000 | SAEF | D SA SAEF REVENUE             | \$0                | \$0                | (\$45,612)           | (\$45,612)         | \$0                | \$0                |
| DAG38205                     | 56000 | SAFE | D SA SAFE REVENUE             | (\$31,718)         | (\$52,020)         | (\$52,020)           | (\$35,000)         | (\$16,949)         | (\$16,949)         |
| DAG46105                     | 57000 | AIPP | D FA AIPP REVENUE             | \$0                | \$0                | (\$25,000)           | (\$25,000)         | \$0                | \$0                |
| DAG46105                     | 57000 | APSG | D FA APSG REVENUE             | (\$45,762)         | \$0                | (\$9,353)            | (\$9,353)          | \$0                | \$0                |
| DAG46105                     | 57000 | CCDS | FA CCDS COLLOCATION CHEMICAL  | (\$48,371)         | (\$70,000)         | (\$70,000)           | (\$70,000)         | (\$70,000)         | (\$70,000)         |
| DAG46105                     | 57000 | FCCM | D FCCM FA REVENUE             | \$0                | \$0                | (\$471,759)          | (\$208,046)        | \$0                | \$0                |
| DAG46155                     | 57000 | DASP | D FA FFFS DRUG & ALCOHOL TANF | \$0                | (\$500)            | (\$500)              | \$0                | (\$250)            | (\$250)            |
| <b>EMPLOYEE BENEFITS (8)</b> |       |      |                               | <b>\$0</b>         | <b>\$0</b>         | <b>\$145,471</b>     | <b>\$67,351</b>    | <b>\$66,551</b>    | <b>\$66,551</b>    |
| DAG60108                     | 81000 | FCCM | RETIREMENT                    | \$0                | \$0                | \$35,597             | \$16,503           | \$17,892           | \$17,892           |
| DAG60108                     | 83000 | FCCM | SOCIAL SECURITY               | \$0                | \$0                | \$19,333             | \$9,105            | \$8,788            | \$8,788            |
| DAG60108                     | 84000 | FCCM | WORKERS' COMP                 | \$0                | \$0                | \$6,922              | \$3,177            | \$3,076            | \$3,076            |
| DAG60108                     | 84500 | FCCM | GROUP LIFE INSUR              | \$0                | \$0                | \$389                | \$130              | \$206              | \$206              |
| DAG60108                     | 86000 | FCCM | HOSPITAL & MED INSUR          | \$0                | \$0                | \$79,560             | \$37,177           | \$34,528           | \$34,528           |
| DAG60108                     | 86500 | FCCM | DENTAL INSUR                  | \$0                | \$0                | \$2,809              | \$965              | \$1,550            | \$1,550            |
| DAG60108                     | 89000 | FCCM | VISION INSUR                  | \$0                | \$0                | \$861                | \$294              | \$511              | \$511              |



|                                  |       |      |                              | 2024 Actual        | 2025 Adopted       | 2025 Modified      | 2025 Projected     | 2026 Tentative     | 2026 Adopted       |
|----------------------------------|-------|------|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>HEAP ADMIN (DAH)</b>          |       |      |                              | <b>(\$389,539)</b> | <b>\$3,828</b>     | <b>\$3,828</b>     | <b>\$198,840</b>   | <b>\$287,798</b>   | <b>\$287,798</b>   |
| <b>PERSONNEL (1)</b>             |       |      |                              | <b>\$389,057</b>   | <b>\$414,770</b>   | <b>\$414,770</b>   | <b>\$419,624</b>   | <b>\$324,674</b>   | <b>\$324,674</b>   |
| DAH60101                         | 11000 | HEAP | D HEAP DIRECT SVC WORKERS    | \$197,616          | \$206,857          | \$206,857          | \$217,884          | \$227,796          | \$227,796          |
| DAH60101                         | 14000 | HEAP | D HEAP CLERICAL              | \$81,003           | \$81,454           | \$81,454           | \$83,681           | \$87,464           | \$87,464           |
| DAH60101                         | 18000 | HEAP | D HEAP OVERTIME              | \$612              | \$6,229            | \$6,229            | \$0                | \$3,975            | \$3,975            |
| DAH60101                         | 19000 | HEAP | D HEAP TEMP & PART TIME      | \$94,388           | \$117,230          | \$117,230          | \$88,599           | \$0                | \$0                |
| DAH60101                         | 19501 | HEAP | D HEAP LONGEVITY PMTS        | \$3,023            | \$3,000            | \$3,000            | \$12,619           | \$5,439            | \$5,439            |
| DAH60101                         | 19510 | HEAP | D HEAP VACATION BUY BACK     | \$7,339            | \$0                | \$0                | \$9,057            | \$0                | \$0                |
| DAH60101                         | 19550 | HEAP | DSS HEAP HEALTH INS BUYOUT   | \$5,077            | \$0                | \$0                | \$7,785            | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>           |       |      |                              | <b>\$8,568</b>     | <b>\$8,739</b>     | <b>\$8,739</b>     | <b>\$8,470</b>     | <b>\$9,288</b>     | <b>\$9,288</b>     |
| DAH60104                         | 41102 | HEAP | D HEAP EDUC WORKSHOPS        | \$0                | \$0                | \$0                | \$219              | \$219              | \$219              |
| DAH60104                         | 41401 | HEAP | D HEAP LIAB & OTHER INSUR    | \$3,156            | \$1,776            | \$1,776            | \$1,776            | \$2,002            | \$2,002            |
| DAH60104                         | 41901 | HEAP | D HEAP I/D CENTRAL PRINTING  | \$0                | \$100              | \$100              | \$42               | \$100              | \$100              |
| DAH60104                         | 420GE | HEAP | D HEAP OFFICE SUPPLIES       | \$0                | \$500              | \$500              | \$68               | \$250              | \$250              |
| DAH60104                         | 420OF | HEAP | D HEAP MISC OFFICE FURNITURE | \$0                | \$320              | \$320              | \$0                | \$0                | \$0                |
| DAH60104                         | 42303 | HEAP | D HEAP I/D PHONE CHGS        | \$1,193            | \$1,193            | \$1,193            | \$1,193            | \$1,262            | \$1,262            |
| DAH60104                         | 42402 | HEAP | D HEAP I/D POSTAGE           | \$4,123            | \$4,300            | \$4,300            | \$4,164            | \$4,300            | \$4,300            |
| DAH60104                         | 43004 | HEAP | D HEAP MED FEES              | \$0                | \$100              | \$100              | \$0                | \$0                | \$0                |
| DAH60104                         | 43005 | HEAP | D HEAP ADVERTISING FEES      | \$0                | \$450              | \$450              | \$0                | \$225              | \$225              |
| DAH60104                         | 43007 | HEAP | D HEAP OTHER FEES            | \$96               | \$0                | \$0                | \$18               | \$50               | \$50               |
| DAH60104                         | 44500 | HEAP | D HEAP OTHER TRAVEL          | \$0                | \$0                | \$0                | \$990              | \$880              | \$880              |
| <b>REVENUE (5)</b>               |       |      |                              | <b>(\$935,819)</b> | <b>(\$582,284)</b> | <b>(\$582,284)</b> | <b>(\$391,858)</b> | <b>(\$183,742)</b> | <b>(\$183,742)</b> |
| DAH46105                         | 57000 | HEAP | D FA HEAP ADMIN              | (\$935,819)        | (\$582,284)        | (\$582,284)        | (\$391,858)        | (\$183,742)        | (\$183,742)        |
| <b>EMPLOYEE BENEFITS (8)</b>     |       |      |                              | <b>\$148,655</b>   | <b>\$162,603</b>   | <b>\$162,603</b>   | <b>\$162,603</b>   | <b>\$137,578</b>   | <b>\$137,578</b>   |
| DAH60108                         | 81000 | HEAP | RETIREMENT                   | \$46,711           | \$55,808           | \$55,808           | \$55,808           | \$48,137           | \$48,137           |
| DAH60108                         | 83000 | HEAP | SOCIAL SECURITY              | \$29,168           | \$30,646           | \$30,646           | \$30,646           | \$24,155           | \$24,155           |
| DAH60108                         | 84000 | HEAP | WORKERS' COMP                | \$10,189           | \$10,745           | \$10,745           | \$10,745           | \$8,274            | \$8,274            |
| DAH60108                         | 84500 | HEAP | GROUP LIFE INSUR             | \$594              | \$618              | \$618              | \$618              | \$618              | \$618              |
| DAH60108                         | 86000 | HEAP | HOSPITAL & MED INSUR         | \$55,970           | \$58,490           | \$58,490           | \$58,490           | \$49,992           | \$49,992           |
| DAH60108                         | 86500 | HEAP | DENTAL INSUR                 | \$4,388            | \$4,602            | \$4,602            | \$4,602            | \$4,650            | \$4,650            |
| DAH60108                         | 89000 | HEAP | VISION INSUR                 | \$1,636            | \$1,694            | \$1,694            | \$1,694            | \$1,752            | \$1,752            |
| <b>WELFARE MGMT SYSTEM (DAI)</b> |       |      |                              | <b>\$211,049</b>   | <b>\$207,365</b>   | <b>\$207,365</b>   | <b>\$233,912</b>   | <b>\$253,746</b>   | <b>\$253,746</b>   |
| <b>PERSONNEL (1)</b>             |       |      |                              | <b>\$129,068</b>   | <b>\$126,341</b>   | <b>\$126,341</b>   | <b>\$152,888</b>   | <b>\$165,726</b>   | <b>\$165,726</b>   |
| DAI60101                         | 13000 |      | D WMS TECHNICAL              | \$129,068          | \$126,341          | \$126,341          | \$149,534          | \$165,726          | \$165,726          |
| DAI60101                         | 19550 |      | D WMS HEALTH INS BUYOUT      | \$0                | \$0                | \$0                | \$3,354            | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>           |       |      |                              | <b>\$1,762</b>     | <b>\$970</b>       | <b>\$970</b>       | <b>\$970</b>       | <b>\$1,153</b>     | <b>\$1,153</b>     |
| DAI60104                         | 41401 |      | D WMS LIAB & OTHER INSUR     | \$1,052            | \$493              | \$493              | \$493              | \$667              | \$667              |
| DAI60104                         | 420GE |      | D WMS OFFICE SUPPLIES        | \$233              | \$0                | \$0                | \$0                | \$0                | \$0                |
| DAI60104                         | 42303 |      | D WMS I/D TELEPHONE          | \$477              | \$477              | \$477              | \$477              | \$486              | \$486              |
| <b>EMPLOYEE BENEFITS (8)</b>     |       |      |                              | <b>\$80,219</b>    | <b>\$80,054</b>    | <b>\$80,054</b>    | <b>\$80,054</b>    | <b>\$86,867</b>    | <b>\$86,867</b>    |
| DAI60108                         | 81000 |      | RETIREMENT                   | \$17,653           | \$17,259           | \$17,259           | \$17,259           | \$24,876           | \$24,876           |
| DAI60108                         | 83000 |      | SOCIAL SECURITY              | \$9,322            | \$9,103            | \$9,103            | \$9,103            | \$12,152           | \$12,152           |
| DAI60108                         | 84000 |      | WORKERS' COMP                | \$3,399            | \$3,323            | \$3,323            | \$3,323            | \$4,275            | \$4,275            |
| DAI60108                         | 84500 |      | GROUP LIFE INSUR             | \$264              | \$258              | \$258              | \$258              | \$309              | \$309              |
| DAI60108                         | 86000 |      | HOSPITAL & MED INSUR         | \$46,884           | \$47,464           | \$47,464           | \$47,464           | \$42,054           | \$42,054           |
| DAI60108                         | 86500 |      | DENTAL INSUR                 | \$1,950            | \$1,917            | \$1,917            | \$1,917            | \$2,325            | \$2,325            |
| DAI60108                         | 89000 |      | VISION INSUR                 | \$747              | \$730              | \$730              | \$730              | \$876              | \$876              |



|                                    |       |                             | 2024 Actual        | 2025 Adopted       | 2025 Modified      | 2025 Projected     | 2026 Tentative     | 2026 Adopted       |
|------------------------------------|-------|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>MA ELIGIBILITY ADMIN (DAM)</b>  |       |                             | <b>\$2,461,747</b> | <b>\$2,543,781</b> | <b>\$2,543,781</b> | <b>\$2,620,424</b> | <b>\$2,710,972</b> | <b>\$2,710,972</b> |
| <b>PERSONNEL (1)</b>               |       |                             | <b>\$1,477,967</b> | <b>\$1,529,474</b> | <b>\$1,529,474</b> | <b>\$1,611,089</b> | <b>\$1,693,078</b> | <b>\$1,693,078</b> |
| DAM60101                           | 11000 | D MAEL DIRECT SVC WORKERS   | \$1,135,466        | \$1,212,401        | \$1,212,401        | \$1,238,088        | \$1,339,196        | \$1,339,196        |
| DAM60101                           | 12000 | D MAEL SUPER/ADMIN          | \$79,949           | \$79,408           | \$79,408           | \$83,783           | \$87,781           | \$87,781           |
| DAM60101                           | 14000 | D MAEL CLERICAL             | \$210,356          | \$217,801          | \$217,801          | \$196,509          | \$233,438          | \$233,438          |
| DAM60101                           | 18000 | D MAEL OVERTIME             | \$18,394           | \$4,274            | \$4,274            | \$6,882            | \$5,175            | \$5,175            |
| DAM60101                           | 19501 | D MAEL LONGEVITY PMTS       | \$15,808           | \$15,590           | \$15,590           | \$50,579           | \$27,488           | \$27,488           |
| DAM60101                           | 19508 | D MAEL ON CALL PAY          | \$76               | \$0                | \$0                | \$200              | \$0                | \$0                |
| DAM60101                           | 19510 | D MAEL VACATION BUY BACK    | \$4,820            | \$0                | \$0                | \$6,939            | \$0                | \$0                |
| DAM60101                           | 19515 | D MAEL EXT SICK LEAVE HAL   | \$2,652            | \$0                | \$0                | \$8,200            | \$0                | \$0                |
| DAM60101                           | 19550 | HEALTH INSUR BUYOUT         | \$10,446           | \$0                | \$0                | \$19,908           | \$0                | \$0                |
| <b>EQUIP (2)</b>                   |       |                             | <b>\$45</b>        | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         |
| DAM60102                           | 21000 | D MAEL FURNITURE            | \$45               | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>             |       |                             | <b>\$173,041</b>   | <b>\$149,571</b>   | <b>\$149,571</b>   | <b>\$144,600</b>   | <b>\$154,260</b>   | <b>\$154,260</b>   |
| DAM60104                           | 40700 | D MAEL BLDG & PROP RENT     | \$0                | \$0                | \$0                | \$1,347            | \$2,796            | \$2,796            |
| DAM60104                           | 407HS | D MAELHUMAN SVCS BLDG RENT  | \$1,815            | \$4,127            | \$4,127            | \$2,251            | \$2,355            | \$2,355            |
| DAM60104                           | 408HS | D MAEHUMAN SVCS BLDG MAINT  | \$1,775            | \$4,727            | \$4,727            | \$2,578            | \$2,955            | \$2,955            |
| DAM60104                           | 41102 | D MAEL EDUC WORKSHOPS       | \$423              | \$700              | \$700              | \$433              | \$450              | \$450              |
| DAM60104                           | 41401 | D MAEL LIAB & OTHER INSUR   | \$12,624           | \$5,761            | \$5,761            | \$5,761            | \$6,490            | \$6,490            |
| DAM60104                           | 41600 | D MAEL ELECTRICITY          | \$0                | \$0                | \$0                | \$125              | \$200              | \$200              |
| DAM60104                           | 41802 | D MAEL HEATING-NAT GAS PURC | \$0                | \$0                | \$0                | \$175              | \$350              | \$350              |
| DAM60104                           | 41901 | D MAEL CENTRAL PRINTING     | \$278              | \$1,500            | \$1,500            | \$411              | \$1,000            | \$1,000            |
| DAM60104                           | 420GE | D MAEL OFFICE SUPPLIES      | \$4,314            | \$1,500            | \$1,500            | \$1,256            | \$1,500            | \$1,500            |
| DAM60104                           | 42303 | D MAEL I/D TELEPHONE        | \$2,387            | \$2,387            | \$2,387            | \$2,387            | \$3,204            | \$3,204            |
| DAM60104                           | 42402 | D MAEL I/D POSTAGE          | \$5,862            | \$7,500            | \$7,500            | \$6,969            | \$7,500            | \$7,500            |
| DAM60104                           | 43004 | D MAEL MED FEES             | \$30               | \$100              | \$100              | \$50               | \$100              | \$100              |
| DAM60104                           | 43005 | D MAEL ADVERTISING FEES     | \$177              | \$160              | \$160              | \$80               | \$160              | \$160              |
| DAM60104                           | 43007 | D MAEL OTHER FEES           | \$91,701           | \$95,000           | \$95,000           | \$95,000           | \$95,000           | \$95,000           |
| DAM60104                           | 43013 | D MAEL EXAM FEES            | \$2,039            | \$2,000            | \$2,000            | \$2,429            | \$2,500            | \$2,500            |
| DAM60104                           | 430QI | D MAEL QUALIFIED INDIVIDUAL | \$5,220            | \$13,109           | \$13,109           | \$6,438            | \$10,000           | \$10,000           |
| DAM60104                           | 44102 | D MAEL GASOLINE PURCH       | \$127              | \$0                | \$0                | \$180              | \$200              | \$200              |
| DAM60104                           | 44300 | D MAEL MILEAGE REIMB        | \$449              | \$1,000            | \$1,000            | \$151              | \$500              | \$500              |
| DAM60104                           | 44500 | D MAEL OTHER TRAVEL         | \$1,708            | \$2,000            | \$2,000            | \$2,000            | \$2,000            | \$2,000            |
| DAM60104                           | 465MI | D MAEL OTHER PMTS           | \$42,112           | \$7,500            | \$7,500            | \$14,578           | \$15,000           | \$15,000           |
| DAM60104                           | 49900 | D MAEL MISC EXPENSE         | \$0                | \$500              | \$500              | \$0                | \$0                | \$0                |
| <b>EMPLOYEE BENEFITS (8)</b>       |       |                             | <b>\$810,694</b>   | <b>\$864,736</b>   | <b>\$864,736</b>   | <b>\$864,736</b>   | <b>\$863,634</b>   | <b>\$863,634</b>   |
| DAM60108                           | 81000 | RETIREMENT                  | \$186,603          | \$196,893          | \$196,893          | \$196,893          | \$247,129          | \$247,129          |
| DAM60108                           | 83000 | SOCIAL SECURITY             | \$106,122          | \$109,445          | \$109,445          | \$109,445          | \$122,613          | \$122,613          |
| DAM60108                           | 84000 | WORKERS' COMP               | \$38,508           | \$40,113           | \$40,113           | \$40,113           | \$43,546           | \$43,546           |
| DAM60108                           | 84500 | GROUP LIFE INSUR            | \$2,701            | \$2,904            | \$2,904            | \$2,904            | \$2,905            | \$2,905            |
| DAM60108                           | 86000 | HOSPITAL & MED INSUR        | \$449,148          | \$485,513          | \$485,513          | \$485,513          | \$417,605          | \$417,605          |
| DAM60108                           | 86500 | DENTAL INSUR                | \$20,731           | \$22,397           | \$22,397           | \$22,397           | \$22,636           | \$22,636           |
| DAM60108                           | 89000 | VISION INSUR                | \$6,882            | \$7,471            | \$7,471            | \$7,471            | \$7,200            | \$7,200            |
| <b>TEMP ASSISTANCE ADMIN (DAP)</b> |       |                             | <b>\$1,525,836</b> | <b>\$1,550,168</b> | <b>\$1,550,168</b> | <b>\$1,691,775</b> | <b>\$1,828,359</b> | <b>\$1,828,359</b> |
| <b>PERSONNEL (1)</b>               |       |                             | <b>\$834,715</b>   | <b>\$900,068</b>   | <b>\$900,068</b>   | <b>\$988,461</b>   | <b>\$1,027,760</b> | <b>\$1,027,760</b> |
| DAP60101                           | 11000 | D TA DIRECT SVC WORKERS     | \$735,670          | \$788,469          | \$788,469          | \$835,059          | \$899,473          | \$899,473          |
| DAP60101                           | 14000 | D TA CLERICAL               | \$76,353           | \$100,891          | \$100,891          | \$105,342          | \$113,082          | \$113,082          |





|                              |       |                             | 2024 Actual        | 2025 Adopted       | 2025 Modified      | 2025 Projected     | 2026 Tentative     | 2026 Adopted       |
|------------------------------|-------|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| DAP60101                     | 18000 | D TA OVERTIME               | \$646              | \$513              | \$513              | \$1,282            | \$600              | \$600              |
| DAP60101                     | 19501 | D TA LONGEVITY PMTS         | \$11,879           | \$10,195           | \$10,195           | \$27,517           | \$14,605           | \$14,605           |
| DAP60101                     | 19502 | D TA VACATION PAYOUT        | \$0                | \$0                | \$0                | \$6,713            | \$0                | \$0                |
| DAP60101                     | 19508 | D TA ON CALL PAY            | \$0                | \$0                | \$0                | \$102              | \$0                | \$0                |
| DAP60101                     | 19510 | D TA VACATION BUY BACK      | \$2,451            | \$0                | \$0                | \$3,696            | \$0                | \$0                |
| DAP60101                     | 19515 | D TA EXT SICK LEAVE HALF    | \$101              | \$0                | \$0                | \$4,126            | \$0                | \$0                |
| DAP60101                     | 19550 | HEALTH INSUR BUYOUT         | \$7,615            | \$0                | \$0                | \$4,625            | \$0                | \$0                |
| <b>CONTRACTUAL (4)</b>       |       |                             | <b>\$230,682</b>   | <b>\$141,107</b>   | <b>\$141,107</b>   | <b>\$194,321</b>   | <b>\$178,197</b>   | <b>\$178,197</b>   |
| DAP60104                     | 40700 | D TA BLDG & PROP RENT       | \$0                | \$0                | \$0                | \$738              | \$1,509            | \$1,509            |
| DAP60104                     | 40800 | D TA MAINT BLDG             | \$3,388            | \$0                | \$0                | \$25               | \$0                | \$0                |
| DAP60104                     | 41102 | D TA EDUC WORKSHOPS         | \$0                | \$400              | \$400              | \$214              | \$400              | \$400              |
| DAP60104                     | 41401 | D TA LIAB & OTHER INSURN    | \$6,312            | \$3,354            | \$3,354            | \$3,354            | \$4,143            | \$4,143            |
| DAP60104                     | 41600 | D TA ELECTRICITY            | \$0                | \$0                | \$0                | \$45               | \$70               | \$70               |
| DAP60104                     | 41802 | D TA HEATING-NAT GAS PURCH  | \$0                | \$0                | \$0                | \$95               | \$190              | \$190              |
| DAP60104                     | 41901 | D TA I/D CENTRAL PRINTING   | \$4,418            | \$4,000            | \$4,000            | \$5,250            | \$4,500            | \$4,500            |
| DAP60104                     | 420GE | D TA OFFICE SUPPLIES        | \$335              | \$500              | \$500              | \$651              | \$500              | \$500              |
| DAP60104                     | 42303 | D TA I/D TELEPHONE          | \$159              | \$159              | \$159              | \$159              | \$291              | \$291              |
| DAP60104                     | 42401 | D TA REGULAR POSTAGE        | \$144              | \$144              | \$144              | \$144              | \$144              | \$144              |
| DAP60104                     | 42402 | D TA I/D POSTAGE            | \$7,806            | \$10,000           | \$10,000           | \$8,864            | \$10,000           | \$10,000           |
| DAP60104                     | 43004 | D TA MED FEES               | \$0                | \$100              | \$100              | \$0                | \$0                | \$0                |
| DAP60104                     | 43005 | D TA ADVERTISING FEES       | \$686              | \$500              | \$500              | \$773              | \$600              | \$600              |
| DAP60104                     | 43007 | D TA OTHER FEES             | \$29,873           | \$13,000           | \$13,000           | \$21,000           | \$21,000           | \$21,000           |
| DAP60104                     | 44102 | D TA GASOLINE PURCHASES     | \$0                | \$0                | \$0                | \$14               | \$50               | \$50               |
| DAP60104                     | 44300 | D TA MILEAGE REIMB          | \$34               | \$0                | \$0                | \$92               | \$100              | \$100              |
| DAP60104                     | 44500 | D TA OTHER TRAVEL           | \$0                | \$1,500            | \$1,500            | \$1,028            | \$1,500            | \$1,500            |
| DAP60104                     | 445BU | D TA BUS TRANSPORTATION     | \$8                | \$800              | \$800              | \$0                | \$50               | \$50               |
| DAP60104                     | 46500 | D TA OTHER PMTS             | \$27               | \$150              | \$150              | \$228              | \$150              | \$150              |
| DAP60104                     | 49900 | D TA MISC EXPENSE           | \$0                | \$500              | \$500              | \$0                | \$0                | \$0                |
| DAP60104                     | 499CN | D TA CLIENT NOTICES         | \$73,309           | \$50,000           | \$50,000           | \$71,280           | \$70,000           | \$70,000           |
| DAP60104                     | 499DC | D TA LEGAL SVC FOR DISABLED | \$94,222           | \$40,000           | \$40,000           | \$69,710           | \$50,000           | \$50,000           |
| DAP60104                     | 499EB | D TA EBICS CHARGEBACK       | \$9,962            | \$13,000           | \$13,000           | \$10,656           | \$13,000           | \$13,000           |
| DAP60104                     | 499FI | D TA FINGER IMAGING         | \$0                | \$3,000            | \$3,000            | \$0                | \$0                | \$0                |
| <b>EMPLOYEE BENEFITS (8)</b> |       |                             | <b>\$460,440</b>   | <b>\$508,993</b>   | <b>\$508,993</b>   | <b>\$508,993</b>   | <b>\$622,402</b>   | <b>\$622,402</b>   |
| DAP60108                     | 81000 | RETIREMENT                  | \$111,190          | \$122,876          | \$122,876          | \$122,876          | \$154,180          | \$154,180          |
| DAP60108                     | 83000 | SOCIAL SECURITY             | \$60,088           | \$64,690           | \$64,690           | \$64,690           | \$73,430           | \$73,430           |
| DAP60108                     | 84000 | WORKERS' COMP               | \$21,685           | \$23,660           | \$23,660           | \$23,660           | \$26,501           | \$26,501           |
| DAP60108                     | 84500 | GROUP LIFE INSUR            | \$1,568            | \$1,752            | \$1,752            | \$1,752            | \$1,823            | \$1,823            |
| DAP60108                     | 86000 | HOSPITAL & MED INSUR        | \$250,770          | \$278,910          | \$278,910          | \$278,910          | \$348,729          | \$348,729          |
| DAP60108                     | 86500 | DENTAL INSUR                | \$11,215           | \$12,673           | \$12,673           | \$12,673           | \$13,364           | \$13,364           |
| DAP60108                     | 89000 | VISION INSUR                | \$3,924            | \$4,432            | \$4,432            | \$4,432            | \$4,375            | \$4,375            |
| <b>SVCS ADMIN (DAS)</b>      |       |                             | <b>\$3,347,251</b> | <b>\$4,278,669</b> | <b>\$4,178,871</b> | <b>\$4,234,574</b> | <b>\$4,847,058</b> | <b>\$4,847,058</b> |
| <b>PERSONNEL (1)</b>         |       |                             | <b>\$5,485,431</b> | <b>\$6,046,375</b> | <b>\$6,046,375</b> | <b>\$5,882,302</b> | <b>\$6,806,657</b> | <b>\$6,806,657</b> |
| DAS60101                     | 11000 | D SG DIRECT SVC WORKERS     | \$4,502,010        | \$5,214,890        | \$5,214,890        | \$4,725,960        | \$5,828,142        | \$5,828,142        |
| DAS60101                     | 12000 | D SG SUPER/ADMIN            | \$209,892          | \$253,068          | \$253,068          | \$266,761          | \$279,342          | \$279,342          |
| DAS60101                     | 14000 | D SG CLERICAL               | \$418,424          | \$464,255          | \$464,255          | \$444,608          | \$549,734          | \$549,734          |
| DAS60101                     | 18000 | D SG OVERTIME               | \$127,793          | \$80,267           | \$80,267           | \$112,247          | \$86,250           | \$86,250           |
| DAS60101                     | 19000 | D SG TEMP & PART TIME       | \$5,628            | \$0                | \$0                | \$0                | \$0                | \$0                |
| DAS60101                     | 19501 | D SG LONGEVITY PMTS         | \$31,070           | \$33,895           | \$33,895           | \$119,141          | \$63,189           | \$63,189           |



|                        |       |      |                            | 2024 Actual      | 2025 Adopted     | 2025 Modified    | 2025 Projected   | 2026 Tentative   | 2026 Adopted     |
|------------------------|-------|------|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| DAS60101               | 19502 |      | D SG VACATION PAYOUT       | \$17,796         | \$0              | \$0              | \$48,467         | \$0              | \$0              |
| DAS60101               | 19504 |      | D SG HOLIDAY PAY           | \$3,394          | \$0              | \$0              | \$5,030          | \$0              | \$0              |
| DAS60101               | 19507 |      | D SG OUT OF TITLE PAY      | \$952            | \$0              | \$0              | \$0              | \$0              | \$0              |
| DAS60101               | 19508 |      | D SG ON CALL PAY           | \$32,041         | \$0              | \$0              | \$42,106         | \$0              | \$0              |
| DAS60101               | 19510 |      | D SG VACATION BUY BACK     | \$74,403         | \$0              | \$0              | \$46,526         | \$0              | \$0              |
| DAS60101               | 19513 |      | D SG COMP TIME PAY OUT     | \$5,464          | \$0              | \$0              | \$12,342         | \$0              | \$0              |
| DAS60101               | 19515 |      | D SG EXT SICK LEAVE HALF   | \$8,194          | \$0              | \$0              | \$4,552          | \$0              | \$0              |
| DAS60101               | 19550 |      | HEALTH INSUR BUYOUT        | \$48,368         | \$0              | \$0              | \$54,563         | \$0              | \$0              |
| <b>EQUIP (2)</b>       |       |      |                            | <b>\$0</b>       | <b>\$25,000</b>  | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       |
| DAS60102               | 21000 |      | D SG FURNITURE & FIXTURES  | \$0              | \$25,000         | \$0              | \$0              | \$0              | \$0              |
| <b>CONTRACTUAL (4)</b> |       |      |                            | <b>\$842,631</b> | <b>\$920,081</b> | <b>\$820,821</b> | <b>\$837,714</b> | <b>\$856,162</b> | <b>\$856,162</b> |
| DAS60104               | 40700 |      | D SG BLDG & PROP REN       | \$86,642         | \$131,839        | \$68,839         | \$68,251         | \$55,754         | \$55,754         |
| DAS60104               | 407HS |      | D SG HUMAN SVCS BLDG RENT  | \$6,655          | \$4,127          | \$4,127          | \$6,003          | \$6,302          | \$6,302          |
| DAS60104               | 40800 |      | D SG MAINT BLDGS/PRO       | \$28,741         | \$0              | \$0              | \$1,159          | \$0              | \$0              |
| DAS60104               | 408HS |      | D SG HUMAN SVCS BLDG MAINT | \$6,507          | \$4,727          | \$4,727          | \$6,875          | \$7,905          | \$7,905          |
| DAS60104               | 41102 |      | D SG EDUC WORKSHOPS        | \$1,678          | \$1,500          | \$1,500          | \$1,299          | \$1,500          | \$1,500          |
| DAS60104               | 41401 |      | D SG LIAB & OTHER INSUR    | \$45,236         | \$21,078         | \$21,078         | \$21,078         | \$24,544         | \$24,544         |
| DAS60104               | 41600 |      | D SG ELECTRICITY           | \$537            | \$1,806          | \$1,806          | \$1,186          | \$800            | \$800            |
| DAS60104               | 41802 |      | D SG HEATING-NAT GAS PURCH | \$88             | \$2,412          | \$2,412          | \$875            | \$1,401          | \$1,401          |
| DAS60104               | 41901 |      | D SG CENTRAL PRINTING      | \$3,926          | \$3,500          | \$3,500          | \$3,500          | \$3,500          | \$3,500          |
| DAS60104               | 42004 |      | D SG COMPUTER SOFTWARE     | \$4,424          | \$4,500          | \$4,500          | \$7,349          | \$8,000          | \$8,000          |
| DAS60104               | 420GE |      | D SG OFFICE SUPPLIES       | \$14,980         | \$20,000         | \$20,000         | \$20,000         | \$20,000         | \$20,000         |
| DAS60104               | 42101 |      | D SG I/D COPYING EQUIP     | \$0              | \$0              | \$0              | \$0              | \$206            | \$206            |
| DAS60104               | 421FL |      | D SG FLEET LEASE           | \$115,307        | \$123,949        | \$123,949        | \$129,949        | \$123,949        | \$123,949        |
| DAS60104               | 42300 |      | D SG OTHER COMMUNIC SVC    | \$320            | \$600            | \$600            | \$0              | \$0              | \$0              |
| DAS60104               | 42302 |      | D SG OTHER PHONE SVCS      | \$30,209         | \$40,000         | \$40,000         | \$36,701         | \$40,000         | \$40,000         |
| DAS60104               | 42303 |      | D SG I/D TELEPHONE         | \$8,751          | \$8,751          | \$8,751          | \$8,751          | \$13,982         | \$13,982         |
| DAS60104               | 42402 |      | D SG I/D POSTAGE           | \$23,982         | \$23,000         | \$23,000         | \$30,467         | \$30,500         | \$30,500         |
| DAS60104               | 42600 |      | D SG BOOKS & PERIODICALS   | \$1,700          | \$1,700          | \$1,700          | \$2,070          | \$2,500          | \$2,500          |
| DAS60104               | 43001 |      | D SG WITNESS FEES          | \$4,665          | \$9,000          | \$9,000          | \$5,268          | \$5,000          | \$5,000          |
| DAS60104               | 43002 |      | D SG LEGAL FEES            | \$849            | \$1,500          | \$1,500          | \$750            | \$1,500          | \$1,500          |
| DAS60104               | 43004 |      | D SG MED FEES              | \$316            | \$500            | \$500            | \$444            | \$500            | \$500            |
| DAS60104               | 43005 |      | D SG ADVERTISING FEES      | \$0              | \$500            | \$500            | \$153            | \$250            | \$250            |
| DAS60104               | 43007 |      | D SG OTHER FEES            | \$22,862         | \$15,000         | \$15,000         | \$14,697         | \$15,000         | \$15,000         |
| DAS60104               | 43007 | CCDS | D SG OTHER FEES CCDS       | \$120,275        | \$164,971        | \$164,971        | \$164,971        | \$168,923        | \$168,923        |
| DAS60104               | 430CA |      | D SG CATHOLIC CHARITIES    | \$38,500         | \$0              | \$0              | \$0              | \$0              | \$0              |
| DAS60104               | 430HF |      | D SG HOMEFINDERS FEES      | \$0              | \$300            | \$300            | \$0              | \$0              | \$0              |
| DAS60104               | 430KG | IVE  | D KG LEGAL SVCS TITLE IV K | \$6,000          | \$8,000          | \$8,000          | \$8,000          | \$8,000          | \$8,000          |
| DAS60104               | 430KG | NIVE | D KG LEGAL SVCS KINGAP NON | \$14,000         | \$8,000          | \$8,000          | \$8,000          | \$8,000          | \$8,000          |
| DAS60104               | 430QI |      | D SG QUALIFIED INDIVIDUAL  | \$8,593          | \$22,321         | \$22,321         | \$12,790         | \$22,321         | \$22,321         |
| DAS60104               | 430SF |      | D SG SHERIFF FEES          | \$62,303         | \$75,000         | \$75,000         | \$61,522         | \$75,000         | \$75,000         |



|                       |       |      | 2024 Actual                    | 2025 Adopted  | 2025 Modified | 2025 Projected | 2026 Tentative | 2026 Adopted  |               |
|-----------------------|-------|------|--------------------------------|---------------|---------------|----------------|----------------|---------------|---------------|
| DAS60104              | 430ST |      | D SG CAR SEATS                 | \$0           | \$1,800       | \$1,800        | \$0            | \$900         | \$900         |
| DAS60104              | 44000 |      | D SG I/D AUTO EXPENSES         | \$17,030      | \$18,000      | \$18,000       | \$17,876       | \$18,000      | \$18,000      |
| DAS60104              | 44001 |      | D SG AUTO EXPENSES             | \$14,625      | \$600         | \$600          | \$4,539        | \$1,000       | \$1,000       |
| DAS60104              | 44100 |      | D SG I/D FUEL CHGS             | \$32,436      | \$50,000      | \$30,000       | \$40,787       | \$40,000      | \$40,000      |
| DAS60104              | 44102 |      | D SG GASOLINE PURCHASES        | \$4,116       | \$2,500       | \$2,500        | \$3,831        | \$3,500       | \$3,500       |
| DAS60104              | 44300 |      | D SG MILEAGE REIMB             | \$10,186      | \$8,500       | \$8,500        | \$16,049       | \$8,500       | \$8,500       |
| DAS60104              | 44500 |      | D SG OTHER TRAVEL              | \$5,695       | \$4,500       | \$4,500        | \$6,451        | \$6,300       | \$6,300       |
| DAS60104              | 445BU |      | D SG BUS TRAVEL                | \$120         | \$100         | \$100          | \$50           | \$100         | \$100         |
| DAS60104              | 445CR |      | D SG CLIENT REIMB TRAV         | \$0           | \$2,500       | \$2,500        | \$1,250        | \$2,500       | \$2,500       |
| DAS60104              | 445VD |      | D SG VOLUNTEER DRIVER TRAVEL   | \$22,381      | \$22,000      | \$22,000       | \$18,983       | \$22,000      | \$22,000      |
| DAS60104              | 45100 |      | D SG MED SUPPLIES & EXP        | \$160         | \$200         | \$200          | \$169          | \$200         | \$200         |
| DAS60104              | 46500 |      | D SG OTHER PMTS                | \$69,237      | \$100,000     | \$83,740       | \$97,047       | \$100,000     | \$100,000     |
| DAS60104              | 465MI |      | D SG OTHER PMTS                | \$0           | \$200         | \$200          | \$0            | \$0           | \$0           |
| DAS60104              | 47801 |      | D SG DATA PROCESS CHGS         | \$1,225       | \$5,100       | \$5,100        | \$1,245        | \$1,225       | \$1,225       |
| DAS60104              | 49900 |      | D SG MISC EXPENSE              | \$7,377       | \$5,500       | \$5,500        | \$7,328        | \$6,600       | \$6,600       |
| REVENUE (5)           |       |      | (\$5,781,621)                  | (\$5,997,130) | (\$5,972,668) | (\$5,769,785)  | (\$6,441,591)  | (\$6,441,591) |               |
| DAS27015              | 55000 |      | D SVC PRIOR YEAR REFUND        | \$0           | \$0           | (\$992)        | (\$992)        | \$0           | \$0           |
| DAS36105              | 56000 | FCBG | D SA FOSTER CARE BLOCK GRANT A | (\$1,009,894) | (\$1,012,134) | (\$1,012,134)  | (\$1,012,134)  | (\$1,296,557) | (\$1,296,557) |
| DAS36105              | 560CW |      | D SA CHILD WELFARE FUNDING     | (\$5,566,088) | (\$3,153,431) | (\$3,148,201)  | (\$4,443,109)  | (\$3,582,312) | (\$3,582,312) |
| DAS46155              | 57000 | EAF  | D FA FFFS FOSTER CARE REVENUE  | (\$100,459)   | (\$431,334)   | (\$431,334)    | (\$81,955)     | (\$312,540)   | (\$312,540)   |
| DAS46155              | 570CW |      | D FA FFFS CHILD WELFARE SERVIC | \$894,820     | (\$1,400,231) | (\$1,380,007)  | (\$231,595)    | (\$1,250,182) | (\$1,250,182) |
| EMPLOYEE BENEFITS (8) |       |      | \$2,800,810                    | \$3,284,343   | \$3,284,343   | \$3,284,343    | \$3,625,830    | \$3,625,830   |               |
| DAS60108              | 81000 |      | RETIREMENT                     | \$722,033     | \$814,984     | \$814,984      | \$814,984      | \$1,008,740   | \$1,008,740   |
| DAS60108              | 83000 |      | SOCIAL SECURITY                | \$398,989     | \$432,696     | \$432,696      | \$432,696      | \$489,486     | \$489,486     |
| DAS60108              | 84000 |      | WORKERS' COMP                  | \$142,780     | \$156,908     | \$156,908      | \$156,908      | \$173,387     | \$173,387     |
| DAS60108              | 84500 |      | GROUP LIFE INSUR               | \$9,433       | \$11,005      | \$11,005       | \$11,005       | \$11,285      | \$11,285      |
| DAS60108              | 86000 |      | HOSPITAL & MED INSUR           | \$1,434,592   | \$1,759,527   | \$1,759,527    | \$1,759,527    | \$1,829,376   | \$1,829,376   |
| DAS60108              | 86500 |      | DENTAL INSUR                   | \$69,219      | \$81,172      | \$81,172       | \$81,172       | \$84,899      | \$84,899      |
| DAS60108              | 89000 |      | VISION INSUR                   | \$23,764      | \$28,051      | \$28,051       | \$28,051       | \$28,657      | \$28,657      |
| TRAINING ADMIN (DAT)  |       |      | \$220,454                      | \$237,250     | \$237,250     | \$225,763      | \$235,345      | \$235,345     |               |
| PERSONNEL (1)         |       |      | \$120,890                      | \$114,923     | \$114,923     | \$115,579      | \$106,637      | \$106,637     |               |
| DAT60101              | 11000 |      | D TRNG DIRECT SVC WORKERS      | \$62,735      | \$67,303      | \$67,303       | \$59,198       | \$61,988      | \$61,988      |
| DAT60101              | 14000 |      | D TRNG CLERICAL                | \$33,667      | \$44,020      | \$44,020       | \$31,603       | \$42,849      | \$42,849      |
| DAT60101              | 19000 |      | D TRNG TEMP & PART TIME        | \$11,014      | \$0           | \$0            | \$0            | \$0           | \$0           |
| DAT60101              | 19501 |      | D TRNG LONGEVITY PMTS          | \$3,425       | \$3,600       | \$3,600        | \$3,807        | \$1,800       | \$1,800       |
| DAT60101              | 19502 |      | D TRNG VACATION PAYOUT         | \$5,590       | \$0           | \$0            | \$624          | \$0           | \$0           |
| DAT60101              | 19510 |      | D TRNG VACATION BUY BACK       | \$4,151       | \$0           | \$0            | \$20,194       | \$0           | \$0           |
| DAT60101              | 19550 |      | D TRNG HEALTH INS BUYOUT       | \$308         | \$0           | \$0            | \$154          | \$0           | \$0           |
| CONTRACTUAL (4)       |       |      | \$39,705                       | \$58,944      | \$58,944      | \$46,801       | \$56,109       | \$56,109      |               |
| DAT60104              | 40800 |      | D TRNG MAINT BLDG              | \$0           | \$0           | \$0            | \$244          | \$0           | \$0           |
| DAT60104              | 41102 |      | D TRNG EDUC WORKSHOPS          | \$12,100      | \$28,000      | \$28,000       | \$23,914       | \$28,000      | \$28,000      |
| DAT60104              | 41401 |      | D TRNG LIAB & OTHER INSUR      | \$1,052       | \$395         | \$395          | \$395          | \$445         | \$445         |
| DAT60104              | 41901 |      | D TRNG INTERDEPT CENTR         | \$0           | \$0           | \$0            | \$15           | \$20          | \$20          |
| DAT60104              | 420GE |      | D TRNG OFFICE SUPPLIES         | \$15          | \$0           | \$0            | \$253          | \$100         | \$100         |





|                                              |       |      |                                | 2024 Actual         | 2025 Adopted        | 2025 Modified       | 2025 Projected      | 2026 Tentative      | 2026 Adopted        |
|----------------------------------------------|-------|------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| DAT60104                                     | 42303 |      | D TRNG I/D TELEPHONE           | \$159               | \$159               | \$159               | \$159               | \$194               | \$194               |
| DAT60104                                     | 42402 |      | D TRNG I/D POSTAGE             | \$1                 | \$100               | \$100               | \$1                 | \$50                | \$50                |
| DAT60104                                     | 42700 |      | D TRNG MEMBERSHIPS & DUES      | \$20                | \$200               | \$200               | \$20                | \$100               | \$100               |
| DAT60104                                     | 44100 |      | D TRNG I/D FUEL CHGS           | \$0                 | \$1,590             | \$1,590             | \$0                 | \$0                 | \$0                 |
| DAT60104                                     | 44102 |      | D TRNG GASOLINE PURCH          | \$875               | \$1,000             | \$1,000             | \$500               | \$500               | \$500               |
| DAT60104                                     | 44300 |      | D TRNG MILEAGE REIMB           | \$34                | \$200               | \$200               | \$40                | \$100               | \$100               |
| DAT60104                                     | 44500 |      | D TRNG OTHER TRAVEL            | \$14,205            | \$12,500            | \$12,500            | \$7,259             | \$12,500            | \$12,500            |
| DAT60104                                     | 44501 |      | D TRNG OTHER TRAVEL - PD       | \$0                 | \$800               | \$800               | \$0                 | \$100               | \$100               |
| DAT60104                                     | 499TF |      | D TRNG LOCAL SHARE TRAINING FE | \$11,244            | \$14,000            | \$14,000            | \$14,000            | \$14,000            | \$14,000            |
| <b>REVENUE (5)</b>                           |       |      |                                | <b>(\$1,360)</b>    | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>          |
| DAT27015                                     | 55000 |      | D PRIOR YEAR REFUNDS           | (\$1,360)           | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 |
| <b>EMPLOYEE BENEFITS (8)</b>                 |       |      |                                | <b>\$61,218</b>     | <b>\$63,383</b>     | <b>\$63,383</b>     | <b>\$63,383</b>     | <b>\$72,599</b>     | <b>\$72,599</b>     |
| DAT60108                                     | 81000 |      | RETIREMENT                     | \$15,054            | \$15,699            | \$15,699            | \$15,699            | \$16,007            | \$16,007            |
| DAT60108                                     | 83000 |      | SOCIAL SECURITY                | \$8,947             | \$8,468             | \$8,468             | \$8,468             | \$7,586             | \$7,586             |
| DAT60108                                     | 84000 |      | WORKERS' COMP                  | \$3,016             | \$3,022             | \$3,022             | \$3,022             | \$2,752             | \$2,752             |
| DAT60108                                     | 84500 |      | GROUP LIFE INSUR               | \$199               | \$206               | \$206               | \$206               | \$206               | \$206               |
| DAT60108                                     | 86000 |      | HOSPITAL & MED INSUR           | \$32,039            | \$33,928            | \$33,928            | \$33,928            | \$44,060            | \$44,060            |
| DAT60108                                     | 86500 |      | DENTAL INSUR                   | \$1,467             | \$1,534             | \$1,534             | \$1,534             | \$1,550             | \$1,550             |
| DAT60108                                     | 89000 |      | VISION INSUR                   | \$498               | \$526               | \$526               | \$526               | \$438               | \$438               |
| <b>MED ASSISTANCE (DM)</b>                   |       |      |                                | <b>\$24,143,336</b> | <b>\$24,778,231</b> | <b>\$24,778,231</b> | <b>\$24,788,113</b> | <b>\$24,548,784</b> | <b>\$24,548,784</b> |
| <b>MED ASSISTANCE - GENERAL (DMG)</b>        |       |      |                                | <b>\$32,392</b>     | <b>\$0</b>          | <b>\$0</b>          | <b>\$9,882</b>      | <b>\$0</b>          | <b>\$0</b>          |
| <b>CONTRACTUAL (4)</b>                       |       |      |                                | <b>\$199,910</b>    | <b>\$349,174</b>    | <b>\$349,174</b>    | <b>\$123,836</b>    | <b>\$345,000</b>    | <b>\$345,000</b>    |
| DMG61014                                     | 461TH |      | D THIRD PARTY HEALTH DIRECTS   | \$49,459            | \$59,000            | \$59,000            | \$54,165            | \$59,000            | \$59,000            |
| DMG61014                                     | 46500 |      | D LR REPAYMENT DUE STATE       | \$149,956           | \$290,174           | \$290,174           | \$69,457            | \$286,000           | \$286,000           |
| DMG61014                                     | 465TH |      | D THIRD PARTY HEALTH INDIRECTS | \$495               | \$0                 | \$0                 | \$214               | \$0                 | \$0                 |
| <b>REVENUE (5)</b>                           |       |      |                                | <b>(\$167,519)</b>  | <b>(\$349,174)</b>  | <b>(\$349,174)</b>  | <b>(\$113,954)</b>  | <b>(\$345,000)</b>  | <b>(\$345,000)</b>  |
| DMG18015                                     | 550MR |      | D LR MED REPMTS                | (\$150,924)         | (\$200,000)         | (\$200,000)         | (\$80,170)          | (\$200,000)         | (\$200,000)         |
| DMG18015                                     | 550MS |      | D LR MED SURPLUS               | (\$16,415)          | (\$90,174)          | (\$90,174)          | (\$12,364)          | (\$90,000)          | (\$90,000)          |
| DMG27015                                     | 55000 |      | D LR MA PRIOR YEAR REFUNDS     | (\$170)             | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 |
| DMG36015                                     | 56000 |      | D SA MED ASSISTANCE            | \$9,487             | (\$16,480)          | (\$16,480)          | (\$4,020)           | (\$15,000)          | (\$15,000)          |
| DMG46015                                     | 57000 |      | D FA MED ASSISTANCE            | (\$9,497)           | (\$42,520)          | (\$42,520)          | (\$17,400)          | (\$40,000)          | (\$40,000)          |
| <b>MED ASSISTANCE - MMIS EXPENSES (DMM)</b>  |       |      |                                | <b>\$24,110,944</b> | <b>\$24,778,231</b> | <b>\$24,778,231</b> | <b>\$24,778,231</b> | <b>\$24,548,784</b> | <b>\$24,548,784</b> |
| <b>CONTRACTUAL (4)</b>                       |       |      |                                | <b>\$24,110,944</b> | <b>\$24,778,231</b> | <b>\$24,778,231</b> | <b>\$24,778,231</b> | <b>\$24,548,784</b> | <b>\$24,548,784</b> |
| DMM61004                                     | 46500 |      | D MEDICAID TO STATE            | \$24,110,944        | \$24,778,231        | \$24,778,231        | \$24,778,231        | \$24,548,784        | \$24,548,784        |
| <b>TEMP ASSISTANCE (DP)</b>                  |       |      |                                | <b>\$1,893,792</b>  | <b>\$1,159,049</b>  | <b>\$1,592,438</b>  | <b>\$1,930,000</b>  | <b>\$1,289,724</b>  | <b>\$1,289,724</b>  |
| <b>EMERGENCY ASSISTANCE FOR ADULTS (DPA)</b> |       |      |                                | <b>\$17,646</b>     | <b>\$16,000</b>     | <b>\$43,500</b>     | <b>\$33,287</b>     | <b>\$37,500</b>     | <b>\$37,500</b>     |
| <b>CONTRACTUAL (4)</b>                       |       |      |                                | <b>\$36,532</b>     | <b>\$36,260</b>     | <b>\$91,260</b>     | <b>\$87,247</b>     | <b>\$79,260</b>     | <b>\$79,260</b>     |
| DPA61424                                     | 46100 |      | D EAA DIRECTS                  | \$29,080            | \$27,000            | \$82,000            | \$70,178            | \$70,000            | \$70,000            |
| DPA61424                                     | 461GD |      | D EAA GUIDE DOGS               | \$1,234             | \$1,260             | \$1,260             | \$1,260             | \$1,260             | \$1,260             |
| DPA61424                                     | 46500 |      | D EAA INDIRECTS                | \$6,218             | \$8,000             | \$8,000             | \$15,809            | \$8,000             | \$8,000             |
| <b>REVENUE (5)</b>                           |       |      |                                | <b>(\$18,886)</b>   | <b>(\$20,260)</b>   | <b>(\$47,760)</b>   | <b>(\$53,960)</b>   | <b>(\$41,760)</b>   | <b>(\$41,760)</b>   |
| DPA18425                                     | 55000 |      | D LR EMERGENCY AID FOR ADULTS  | \$0                 | (\$1,500)           | (\$1,500)           | (\$1,500)           | (\$1,500)           | (\$1,500)           |
| DPA36425                                     | 56000 |      | D SA EMERGENCY AID FOR ADULTS  | (\$18,886)          | (\$18,760)          | (\$46,260)          | (\$52,460)          | (\$40,260)          | (\$40,260)          |
| <b>BURIALS (DPB)</b>                         |       |      |                                | <b>(\$61,952)</b>   | <b>(\$55,000)</b>   | <b>(\$55,000)</b>   | <b>(\$42,751)</b>   | <b>(\$55,000)</b>   | <b>(\$55,000)</b>   |
| <b>REVENUE (5)</b>                           |       |      |                                | <b>(\$61,952)</b>   | <b>(\$55,000)</b>   | <b>(\$55,000)</b>   | <b>(\$42,751)</b>   | <b>(\$55,000)</b>   | <b>(\$55,000)</b>   |
| DPB18405                                     | 55000 | BURY | D LR SAFETY NET BURIALS        | (\$61,952)          | (\$55,000)          | (\$55,000)          | (\$42,751)          | (\$55,000)          | (\$55,000)          |



|                                             |       |      |                                | 2024 Actual          | 2025 Adopted         | 2025 Modified        | 2025 Projected       | 2026 Tentative       | 2026 Adopted         |
|---------------------------------------------|-------|------|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>FAMILY ASSISTANCE PROGRAM (DPF)</b>      |       |      |                                | <b>(\$177,817)</b>   | <b>(\$620,300)</b>   | <b>(\$620,300)</b>   | <b>(\$245,315)</b>   | <b>(\$512,369)</b>   | <b>(\$512,369)</b>   |
| <b>CONTRACTUAL (4)</b>                      |       |      |                                | <b>\$1,551,812</b>   | <b>\$1,818,000</b>   | <b>\$1,818,000</b>   | <b>\$1,580,667</b>   | <b>\$1,836,000</b>   | <b>\$1,836,000</b>   |
| DPF61094                                    | 46100 | ADC  | D ADC DIRECTS                  | \$1,432,337          | \$1,700,000          | \$1,700,000          | \$1,415,918          | \$1,700,000          | \$1,700,000          |
| DPF61094                                    | 46100 | EAF  | D EAF DIRECTS                  | \$54,856             | \$32,000             | \$32,000             | \$50,390             | \$50,000             | \$50,000             |
| DPF61094                                    | 46500 | ADC  | D ADC INDIRECTS                | \$49,308             | \$70,000             | \$70,000             | \$71,300             | \$70,000             | \$70,000             |
| DPF61094                                    | 46500 | EAF  | D EAF INDIRECTS                | \$15,311             | \$16,000             | \$16,000             | \$43,059             | \$16,000             | \$16,000             |
| <b>REVENUE (5)</b>                          |       |      |                                | <b>(\$1,729,629)</b> | <b>(\$2,438,300)</b> | <b>(\$2,438,300)</b> | <b>(\$1,825,982)</b> | <b>(\$2,348,369)</b> | <b>(\$2,348,369)</b> |
| DPF18095                                    | 55000 |      | D LR FAMILY ASSISTANCE         | (\$192,870)          | (\$350,000)          | (\$350,000)          | (\$235,523)          | (\$300,000)          | (\$300,000)          |
| DPF18095                                    | 55000 | EAF  | D LR FAM ASSIST - EAF          | (\$5,201)            | (\$6,000)            | (\$6,000)            | (\$9,500)            | (\$6,069)            | (\$6,069)            |
| DPF27015                                    | 55000 |      | D LR FA PRIOR YEAR REFUNDS     | (\$1)                | \$0                  | \$0                  | (\$5)                | \$0                  | \$0                  |
| DPF27015                                    | 55000 | ADC  | D LR ADC DIRECTS PRIOR YR REF  | (\$1,787)            | (\$2,000)            | (\$2,000)            | (\$5,533)            | (\$2,000)            | (\$2,000)            |
| DPF27015                                    | 55000 | EAF  | D LR EAF DIRECTS PRIOR YR REF  | (\$1,305)            | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| DPF36095                                    | 56000 |      | D SA FAMILY ASSISTANCE         | (\$230)              | (\$300)              | (\$300)              | (\$48)               | (\$300)              | (\$300)              |
| DPF46095                                    | 57000 |      | D FA FAMILY ASSISTANCE         | (\$1,528,235)        | (\$2,080,000)        | (\$2,080,000)        | (\$1,575,373)        | (\$2,040,000)        | (\$2,040,000)        |
| <b>HOME ENERGY ASSISTANCE PROGRAM (DPH)</b> |       |      |                                | <b>\$6,986</b>       | <b>\$0</b>           | <b>\$0</b>           | <b>(\$952)</b>       | <b>\$0</b>           | <b>\$0</b>           |
| <b>CONTRACTUAL (4)</b>                      |       |      |                                | <b>(\$246,412)</b>   | <b>\$61,521</b>      | <b>\$61,521</b>      | <b>\$50,824</b>      | <b>\$53,021</b>      | <b>\$53,021</b>      |
| DPH61414                                    | 461HE | HEAP | D HEAP EMERG DIRECT GRANTS     | \$0                  | \$21                 | \$21                 | \$21                 | \$21                 | \$21                 |
| DPH61414                                    | 461NP | HEAP | D HEAP NPA DIRECTS             | \$1,375              | \$2,500              | \$2,500              | \$1,390              | \$2,000              | \$2,000              |
| DPH61414                                    | 461PA | HEAP | D HEAP PA DIRECTS              | \$44,141             | \$45,000             | \$45,000             | \$45,000             | \$45,000             | \$45,000             |
| DPH61414                                    | 46500 | HEAP | D HEAP REPMTS DUE STATE        | \$3,277              | \$14,000             | \$14,000             | \$4,413              | \$6,000              | \$6,000              |
| DPH61414                                    | 465HE | HEAP | D HEAP EMERG INDIRECTS         | (\$31,865)           | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| DPH61414                                    | 465NP | HEAP | D HEAP NPA INDIRECTS           | (\$82,536)           | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| DPH61414                                    | 465PA | HEAP | D HEAP PA INDIRECTS            | (\$180,803)          | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| <b>REVENUE (5)</b>                          |       |      |                                | <b>\$253,397</b>     | <b>(\$61,521)</b>    | <b>(\$61,521)</b>    | <b>(\$51,776)</b>    | <b>(\$53,021)</b>    | <b>(\$53,021)</b>    |
| DPH18415                                    | 55000 | HEAP | D LR HEAP REPMTS               | (\$2,925)            | (\$10,000)           | (\$10,000)           | (\$3,660)            | (\$5,500)            | (\$5,500)            |
| DPH27015                                    | 55000 | HEAP | D LR HEAP PRIOR YR REFUNDS     | (\$1)                | \$0                  | \$0                  | (\$48)               | \$0                  | \$0                  |
| DPH46415                                    | 57000 | HEAP | D FA HEAP PROGRAM              | \$256,324            | (\$51,521)           | (\$51,521)           | (\$48,068)           | (\$47,521)           | (\$47,521)           |
| <b>SAFETY NET PROGRAM (DPS)</b>             |       |      |                                | <b>\$2,108,929</b>   | <b>\$1,818,349</b>   | <b>\$2,224,238</b>   | <b>\$2,185,731</b>   | <b>\$1,819,593</b>   | <b>\$1,819,593</b>   |
| <b>CONTRACTUAL (4)</b>                      |       |      |                                | <b>\$3,214,085</b>   | <b>\$3,115,500</b>   | <b>\$3,690,500</b>   | <b>\$3,531,517</b>   | <b>\$3,130,500</b>   | <b>\$3,130,500</b>   |
| DPS61404                                    | 46100 |      | D HR DIRECTS                   | \$3,120,044          | \$3,000,000          | \$3,575,000          | \$3,388,391          | \$3,000,000          | \$3,000,000          |
| DPS61404                                    | 46500 |      | D HR INDIRECTS                 | \$94,041             | \$115,000            | \$115,000            | \$142,526            | \$130,000            | \$130,000            |
| DPS61404                                    | 46500 | DASP | D DASP SN DRUG & ALCOHOL SCREE | \$0                  | \$500                | \$500                | \$600                | \$500                | \$500                |
| <b>REVENUE (5)</b>                          |       |      |                                | <b>(\$1,105,156)</b> | <b>(\$1,297,151)</b> | <b>(\$1,466,262)</b> | <b>(\$1,345,786)</b> | <b>(\$1,310,907)</b> | <b>(\$1,310,907)</b> |
| DPS18405                                    | 55000 |      | D LR SAFETY NET                | (\$330,488)          | (\$350,000)          | (\$350,000)          | (\$328,010)          | (\$350,000)          | (\$350,000)          |
| DPS27015                                    | 55000 |      | D LR SN PRIOR YEAR REFUNDS     | (\$20,879)           | (\$25,000)           | (\$25,000)           | (\$28,230)           | (\$25,000)           | (\$25,000)           |
| DPS36405                                    | 56000 |      | D SA SAFETY NET                | (\$717,762)          | (\$895,673)          | (\$1,061,458)        | (\$950,000)          | (\$907,845)          | (\$907,845)          |
| DPS46405                                    | 57000 |      | D FA SAFETY NET                | (\$36,027)           | (\$26,478)           | (\$29,804)           | (\$39,546)           | (\$28,062)           | (\$28,062)           |
| <b>SVCS FOR RECIPIENTS (DS)</b>             |       |      |                                | <b>\$7,883,124</b>   | <b>\$8,938,811</b>   | <b>\$9,464,037</b>   | <b>\$8,167,747</b>   | <b>\$9,424,115</b>   | <b>\$9,424,115</b>   |
| <b>CHILD CARE (DSC)</b>                     |       |      |                                | <b>\$9,823,456</b>   | <b>\$9,103,239</b>   | <b>\$8,908,440</b>   | <b>\$8,040,552</b>   | <b>\$9,288,915</b>   | <b>\$9,288,915</b>   |
| <b>CONTRACTUAL (4)</b>                      |       |      |                                | <b>\$22,952,408</b>  | <b>\$23,050,316</b>  | <b>\$23,050,316</b>  | <b>\$22,182,034</b>  | <b>\$24,543,927</b>  | <b>\$24,543,927</b>  |
| DSC61094                                    | 44500 | CCEA | D EAF OTHER TRAVEL             | \$0                  | \$1,500              | \$1,500              | \$0                  | \$0                  | \$0                  |
| DSC61094                                    | 44500 | PRSV | EAF PREVENTIVE TRANSPORT       | \$0                  | \$0                  | \$0                  | \$47,202             | \$51,000             | \$51,000             |
| DSC61094                                    | 445BU | CCEA | D EAF BUS TRAVEL               | \$0                  | \$36                 | \$36                 | \$12                 | \$0                  | \$0                  |
| DSC61094                                    | 445VD | CCEA | D EAF VD TRAVEL                | \$161,918            | \$108,000            | \$108,000            | \$125,152            | \$108,000            | \$108,000            |
| DSC61094                                    | 461ST | CCEA | D EAF STIPENDS                 | \$3,685              | \$3,600              | \$3,600              | \$6,530              | \$5,000              | \$5,000              |
| DSC61094                                    | 46500 | PRSV | EAF CLINICAL SVCS              | \$0                  | \$0                  | \$0                  | \$42,480             | \$56,640             | \$56,640             |
| DSC61094                                    | 465AC |      | D EAF AFTER CARE               | \$121,004            | \$150,000            | \$150,000            | \$111,218            | \$134,882            | \$134,882            |
| DSC61094                                    | 465BC | CCEA | D EAF BOARD & CARE             | \$1,341,625          | \$1,250,000          | \$1,250,000          | \$1,292,066          | \$1,337,384          | \$1,337,384          |
| DSC61094                                    | 465CL | CCEA | D EAF CLOTHING ALLOWANCE       | \$548                | \$2,500              | \$2,500              | \$1,200              | \$1,200              | \$1,200              |
| DSC61094                                    | 465IB | CCEA | D EAF INSTITUT BOARD           | \$2,194,857          | \$2,141,904          | \$2,141,904          | \$2,099,059          | \$2,172,681          | \$2,172,681          |



|          |       |      |                                | 2024 Actual | 2025 Adopted | 2025 Modified | 2025 Projected | 2026 Tentative | 2026 Adopted |
|----------|-------|------|--------------------------------|-------------|--------------|---------------|----------------|----------------|--------------|
| DSC61094 | 465IS | CCEA | D EAF INSTITUTAL TUITION       | \$469,727   | \$480,000    | \$480,000     | \$278,888      | \$400,000      | \$400,000    |
| DSC61094 | 465MI | CCEA | D EAF MISC                     | \$2,976     | \$1,619      | \$1,619       | \$1,840        | \$1,619        | \$1,619      |
| DSC61094 | 465PS |      | D EAF PREVENTIVE SVCS          | \$501,270   | \$300,000    | \$300,000     | \$435,286      | \$450,000      | \$450,000    |
| DSC61094 | 465RC | CCEA | D EAF RESPITE CARE             | \$30,927    | \$22,000     | \$22,000      | \$49,687       | \$25,200       | \$25,200     |
| DSC61094 | 465YA | PJDC | D PJDC PREVENT/REUNIFICATI ON  | \$199,044   | \$375,000    | \$375,000     | \$274,202      | \$375,000      | \$375,000    |
| DSC61094 | 465YA | PRP  | D PRP PREVENT/REUNIFICATI ON   | \$1,019,273 | \$1,260,487  | \$1,260,487   | \$1,100,248    | \$1,100,000    | \$1,100,000  |
| DSC61194 | 44500 | ADFC | D ADCFC OTHER TRAVEL           | \$1,176     | \$694        | \$694         | \$347          | \$694          | \$694        |
| DSC61194 | 44500 | ADJD | D ADCFC JD/PINS OTHER TRAVEL   | \$0         | \$185        | \$185         | \$0            | \$0            | \$0          |
| DSC61194 | 44500 | PRSV | CHILD CARE PREV TRANSPORT      | \$0         | \$0          | \$0           | \$38,632       | \$51,510       | \$51,510     |
| DSC61194 | 445VD | ADFC | D ADCFC VOLUNTEER DRIVER TRAVE | \$277,996   | \$260,000    | \$260,000     | \$290,715      | \$300,000      | \$300,000    |
| DSC61194 | 445VD | ADJD | D ADCFC JD/PINS VD TRAVEL      | \$43        | \$500        | \$500         | \$250          | \$400          | \$400        |
| DSC61194 | 445VD | CC   | D CC VOLUNTEER DRIVER TRAVEL   | \$2,708     | \$5,600      | \$5,600       | \$5,250        | \$5,600        | \$5,600      |
| DSC61194 | 461ST | ADFC | D ADCFC STIPENDS               | \$6,400     | \$6,000      | \$6,000       | \$7,740        | \$8,000        | \$8,000      |
| DSC61194 | 461ST | ADJD | D ADCFC JD/PINS STIPENDS       | \$60        | \$50         | \$50          | \$300          | \$50           | \$50         |
| DSC61194 | 46500 | ADAD | D ADCFC ADOPTION SUBSIDIES - I | \$6,218,925 | \$5,950,000  | \$5,950,000   | \$6,849,315    | \$7,000,000    | \$7,000,000  |
| DSC61194 | 46500 | CCAD | D CC ADOPTION SUBSIDIES - INDI | \$558,859   | \$564,000    | \$564,000     | \$651,808      | \$600,000      | \$600,000    |
| DSC61194 | 46500 | PRSV | CHILD CARE CLINICAL SVCS       | \$0         | \$0          | \$0           | \$7,500        | \$7,500        | \$7,500      |
| DSC61194 | 465AC |      | D AFTER CARE                   | \$198,563   | \$137,000    | \$137,000     | \$128,974      | \$137,000      | \$137,000    |
| DSC61194 | 465BC | ADFC | D ADCFC BOARD & CARE           | \$1,116,435 | \$800,000    | \$800,000     | \$1,408,835    | \$1,105,000    | \$1,105,000  |
| DSC61194 | 465BC | ADJD | D ADCFC JD/PINS BOARD & CARE   | \$17,103    | \$5,000      | \$5,000       | \$13,745       | \$10,000       | \$10,000     |
| DSC61194 | 465BC | CC   | D CC BOARD & CARE              | \$63,540    | \$175,000    | \$175,000     | \$57,348       | \$59,500       | \$59,500     |
| DSC61194 | 465CL | ADFC | D ADCFC CLOTHING               | \$119       | \$1,000      | \$1,000       | \$769          | \$1,000        | \$1,000      |
| DSC61194 | 465CL | ADJD | D ADCFC JD/PINS CLOTHING       | \$0         | \$185        | \$185         | \$0            | \$0            | \$0          |
| DSC61194 | 465CL | CC   | D CC CLOTHING                  | \$0         | \$200        | \$200         | \$100          | \$200          | \$200        |
| DSC61194 | 465IB | ADFC | D ADCFC INSTITUT BOARD         | \$4,193,125 | \$4,500,000  | \$4,500,000   | \$2,787,115    | \$4,000,000    | \$4,000,000  |
| DSC61194 | 465IB | ADJD | D ADCFC JD/PINS INSTITUT BO    | \$7,301     | \$10,000     | \$10,000      | \$5,000        | \$10,000       | \$10,000     |
| DSC61194 | 465IB | CC   | D CC INSTITUT BOARD            | \$741,644   | \$575,000    | \$575,000     | \$756,845      | \$779,551      | \$779,551    |
| DSC61194 | 465IB | RTA  | FOSTER CARE RTA                | \$0         | \$50,000     | \$50,000      | \$0            | \$0            | \$0          |
| DSC61194 | 465IL |      | D INDEPENDENT LIVING           | \$9,985     | \$11,000     | \$11,000      | \$8,668        | \$11,000       | \$11,000     |
| DSC61194 | 465IS | ADFC | D ADCFC INSTITUTS              | \$283,053   | \$375,000    | \$375,000     | \$131,660      | \$325,000      | \$325,000    |
| DSC61194 | 465IS | ADJD | D ADCFC JD/PINS INSTITUT TU    | \$0         | \$37,000     | \$37,000      | \$0            | \$18,500       | \$18,500     |
| DSC61194 | 465IS | CC   | D CC INSTITUT TUITION          | \$172,599   | \$100,000    | \$100,000     | \$111,009      | \$116,560      | \$116,560    |
| DSC61194 | 465IT |      | D CSE INSTITUTS                | \$1,230,435 | \$1,750,000  | \$1,750,000   | \$875,000      | \$1,500,000    | \$1,500,000  |
| DSC61194 | 465KG | ADFC | ADCFC KINGAP BOARD & CARE      | \$455,977   | \$400,000    | \$400,000     | \$428,280      | \$418,000      | \$418,000    |
| DSC61194 | 465KG | CC   | CC KINGAP BOARD & CARE         | \$249,673   | \$200,000    | \$200,000     | \$339,951      | \$350,000      | \$350,000    |
| DSC61194 | 465MI | ADFC | D ADCFC MISC                   | \$7,021     | \$15,000     | \$15,000      | \$7,500        | \$15,000       | \$15,000     |
| DSC61194 | 465MI | ADJD | D ADCFC JD/PINS MISC           | \$0         | \$71         | \$71          | \$35           | \$71           | \$71         |
| DSC61194 | 465MI | CC   | D CC MISC                      | \$550       | \$185        | \$185         | \$62           | \$185          | \$185        |
| DSC61194 | 465NS |      | D NON-SECURE DETENTION         | \$12,420    | \$25,000     | \$25,000      | \$384,110      | \$440,000      | \$440,000    |



|                               |       |      |                                | 2024 Actual           | 2025 Adopted          | 2025 Modified         | 2025 Projected        | 2026 Tentative        | 2026 Adopted          |
|-------------------------------|-------|------|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| DSC61194                      | 465PS |      | D CHILD CARE PREVENTIVE SVC    | \$227,202             | \$175,000             | \$175,000             | \$147,760             | \$175,000             | \$175,000             |
| DSC61194                      | 465RC | ADFC | D ADCFC RESPITE CARE           | \$59,704              | \$80,000              | \$80,000              | \$51,433              | \$65,000              | \$65,000              |
| DSC61194                      | 465RC | CC   | D CC RESPITE CARE              | \$4,049               | \$10,000              | \$10,000              | \$13,772              | \$10,000              | \$10,000              |
| DSC61194                      | 465YA |      | D CC YOUTH ADVOCACY PROG       | \$724,476             | \$700,000             | \$700,000             | \$701,966             | \$700,000             | \$700,000             |
| DSC61194                      | 465YA | RTA  | D RTA YOUTH ADVOCACY PROG      | \$64,413              | \$35,000              | \$35,000              | \$105,170             | \$105,000             | \$105,000             |
| <b>REVENUE (5)</b>            |       |      |                                | <b>(\$13,128,952)</b> | <b>(\$13,947,077)</b> | <b>(\$14,141,876)</b> | <b>(\$14,141,482)</b> | <b>(\$15,255,012)</b> | <b>(\$15,255,012)</b> |
| DSC18195                      | 55000 |      | D LR CHILD CARE                | (\$328,219)           | (\$400,000)           | (\$400,000)           | (\$476,525)           | (\$400,000)           | (\$400,000)           |
| DSC18195                      | 550CE |      | D SCHOOL DISTRICT CSE PMTS     | (\$703,500)           | (\$994,840)           | (\$994,840)           | (\$575,804)           | (\$852,720)           | (\$852,720)           |
| DSC27015                      | 55000 |      | D LR CC PRIOR YEAR REFUNDS     | (\$2,993)             | (\$5,000)             | (\$199,799)           | (\$200,799)           | (\$5,000)             | (\$5,000)             |
| DSC36195                      | 56000 |      | D SA CHILD CARE                | (\$2,450,006)         | (\$2,234,180)         | (\$2,234,180)         | (\$2,527,408)         | (\$2,542,000)         | (\$2,542,000)         |
| DSC36195                      | 56000 | FCBG | D SA FOSTER CARE BLOCK GRANT   | (\$1,895,624)         | (\$1,838,144)         | (\$1,838,144)         | (\$1,838,144)         | (\$2,354,689)         | (\$2,354,689)         |
| DSC36195                      | 56000 | RTA  | FOSTER CARE RTA                | (\$79,862)            | (\$85,000)            | (\$85,000)            | (\$105,170)           | (\$105,000)           | (\$105,000)           |
| DSC36705                      | 560CW |      | D SA CHILD WELFARE FUNDING     | (\$771,497)           | (\$989,202)           | (\$989,202)           | (\$879,957)           | (\$1,038,802)         | (\$1,038,802)         |
| DSC46155                      | 57000 | EAF  | D FA FFFS EAF FOSTER CARE REV  | (\$956,534)           | (\$1,905,123)         | (\$1,905,123)         | (\$1,950,552)         | (\$1,961,653)         | (\$1,961,653)         |
| DSC46195                      | 57000 |      | D FA CHILD CARE                | (\$5,940,718)         | (\$5,495,589)         | (\$5,495,589)         | (\$5,587,123)         | (\$5,995,148)         | (\$5,995,148)         |
| <b>DAY CARE PROGRAM (DSD)</b> |       |      |                                | <b>(\$319,535)</b>    | <b>(\$319,494)</b>    | <b>\$750,531</b>      | <b>\$879,977</b>      | <b>\$0</b>            | <b>\$0</b>            |
| <b>CONTRACTUAL (4)</b>        |       |      |                                | <b>\$3,309,411</b>    | <b>\$2,150,000</b>    | <b>\$4,870,937</b>    | <b>\$5,015,440</b>    | <b>\$3,550,000</b>    | <b>\$3,550,000</b>    |
| DSD60554                      | 46100 | CCBG | D NYS CHILD CARE BLOCK GRT DIR | \$1,134               | \$150,000             | \$150,000             | \$95,000              | \$100,000             | \$100,000             |
| DSD60554                      | 46500 | CCBG | D NYS CHILD CARE BLOCK GRT IND | \$3,308,278           | \$2,000,000           | \$4,720,937           | \$4,920,440           | \$3,450,000           | \$3,450,000           |
| <b>REVENUE (5)</b>            |       |      |                                | <b>(\$3,628,946)</b>  | <b>(\$2,469,494)</b>  | <b>(\$4,120,406)</b>  | <b>(\$4,135,463)</b>  | <b>(\$3,550,000)</b>  | <b>(\$3,550,000)</b>  |
| DSD27015                      | 55000 |      | D LR DC PRIOR YEAR REFUNDS     | (\$145)               | \$0                   | \$0                   | (\$228)               | \$0                   | \$0                   |
| DSD36555                      | 56000 | CCBG | D SA NYS CHILD CARE BLOCK GRT  | (\$3,628,801)         | (\$2,469,494)         | (\$4,120,406)         | (\$4,135,235)         | (\$3,550,000)         | (\$3,550,000)         |
| <b>SVCS - GENERAL (DSG)</b>   |       |      |                                | <b>(\$677,578)</b>    | <b>(\$549,076)</b>    | <b>(\$549,076)</b>    | <b>(\$1,343,580)</b>  | <b>(\$804,839)</b>    | <b>(\$804,839)</b>    |
| <b>CONTRACTUAL (4)</b>        |       |      |                                | <b>\$664,658</b>      | <b>\$667,518</b>      | <b>\$667,518</b>      | <b>\$791,304</b>      | <b>\$783,260</b>      | <b>\$783,260</b>      |
| DSG60704                      | 445CR |      | D SG CLEINT REIMB              | \$0                   | \$2,500               | \$2,500               | \$0                   | \$1,250               | \$1,250               |
| DSG60704                      | 445VD |      | D PARENTING TRANSPORT          | \$186,540             | \$139,000             | \$139,000             | \$260,992             | \$260,992             | \$260,992             |
| DSG60704                      | 46500 | ADOP | D ADOPTION SVCS INDIRECT G     | \$72,400              | \$100,000             | \$100,000             | \$81,500              | \$100,000             | \$100,000             |
| DSG60704                      | 46500 | ADSV | D ADOPTION SVCS PMTS           | \$0                   | \$0                   | \$0                   | \$34,841              | \$0                   | \$0                   |
| DSG60704                      | 46500 | DVIO | D DOMESTIC VIOLENCE INDIRECTS  | \$207,259             | \$200,000             | \$200,000             | \$202,568             | \$200,000             | \$200,000             |
| DSG60704                      | 465PE |      | D PROTECTIVE SVCS PRENTING     | \$167,320             | \$179,545             | \$179,545             | \$179,545             | \$179,545             | \$179,545             |
| DSG60704                      | 49900 |      | D SG OTHER SVCS                | \$0                   | \$10,000              | \$10,000              | \$0                   | \$5,000               | \$5,000               |
| DSG61094                      | 46500 | DVIO | D NON RESIDENTIAL DOMESTIC VIO | \$31,139              | \$36,473              | \$36,473              | \$31,858              | \$36,473              | \$36,473              |
| <b>REVENUE (5)</b>            |       |      |                                | <b>(\$1,342,236)</b>  | <b>(\$1,216,594)</b>  | <b>(\$1,216,594)</b>  | <b>(\$2,134,884)</b>  | <b>(\$1,588,099)</b>  | <b>(\$1,588,099)</b>  |
| DSG18705                      | 55000 |      | D LR SVCS FOR RECIPIENTS R     | (\$10,519)            | (\$15,000)            | (\$15,000)            | (\$1,747)             | (\$15,000)            | (\$15,000)            |
| DSG36705                      | 56000 |      | D SA SVCS FOR RECIPIENTS       | (\$864,850)           | (\$695,909)           | (\$695,909)           | (\$874,331)           | (\$610,679)           | (\$610,679)           |
| DSG46095                      | 57000 | DVIO | D FA NON RESIDENTIAL DOMESTIC  | (\$29,556)            | (\$25,000)            | (\$25,000)            | (\$27,075)            | (\$25,000)            | (\$25,000)            |
| DSG46155                      | 57000 | EASA | D FA FFFS EAF SET-ASIDE ADMINI | (\$267,857)           | (\$180,095)           | (\$180,095)           | (\$910,993)           | (\$820,000)           | (\$820,000)           |
| DSG46705                      | 570XX | APTR | D FA TITLE XX ADULT PREV/PROT  | \$20,105              | \$0                   | \$0                   | \$0                   | (\$5,303)             | (\$5,303)             |
| DSG46705                      | 570XX | APXX | D FA TITLE XX AP REG PROG      | (\$258)               | (\$36,590)            | (\$36,590)            | (\$48,905)            | (\$21,838)            | (\$21,838)            |
| DSG46705                      | 570XX | CPTR | D FA TITLE XX CHILD PREV/PROT  | (\$422,632)           | (\$264,000)           | (\$264,000)           | (\$271,455)           | (\$90,279)            | (\$90,279)            |
| DSG46705                      | 570XX | OTXX | D FA TITLE XX OT REG PROG      | \$233,331             | \$0                   | \$0                   | (\$378)               | \$0                   | \$0                   |



|                                       |       |      |                                | 2024 Actual          | 2025 Adopted       | 2025 Modified      | 2025 Projected     | 2026 Tentative     | 2026 Adopted       |
|---------------------------------------|-------|------|--------------------------------|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>JUVENILE DELINQUENT CARE (DSJ)</b> |       |      |                                | <b>\$287,420</b>     | <b>\$204,142</b>   | <b>\$204,142</b>   | <b>\$197,742</b>   | <b>\$440,038</b>   | <b>\$440,038</b>   |
| <b>CONTRACTUAL (4)</b>                |       |      |                                | <b>\$664,531</b>     | <b>\$552,375</b>   | <b>\$552,375</b>   | <b>\$545,975</b>   | <b>\$587,353</b>   | <b>\$587,353</b>   |
| DSJ61234                              | 44500 | EAJD | D EAF JD/PINS OTHER TRAVEL     | \$0                  | \$1,000            | \$1,000            | \$0                | \$500              | \$500              |
| DSJ61234                              | 445VD | CCJD | D JD/PINS VD TRAVEL            | (\$43)               | \$625              | \$625              | \$0                | \$500              | \$500              |
| DSJ61234                              | 445VD | EAJD | D EAF JD/PINS VD TRAVEL        | \$19,492             | \$4,000            | \$4,000            | \$9,155            | \$10,600           | \$10,600           |
| DSJ61234                              | 461ST | EAJD | D EAF JD/PINS STIPENDS         | \$140                | \$750              | \$750              | \$0                | \$250              | \$250              |
| DSJ61234                              | 465BC | CCJD | D JD/PINS BOARD & CARE         | \$321                | \$0                | \$0                | \$0                | \$0                | \$0                |
| DSJ61234                              | 465BC | EAJD | D EAF JD/PINS BOARD & CARE     | \$138,848            | \$50,000           | \$50,000           | \$43,000           | \$50,000           | \$50,000           |
| DSJ61234                              | 465CL | EAJD | D EAF JD/PINS CLOTHING ALLOWAN | \$503                | \$500              | \$500              | \$250              | \$500              | \$500              |
| DSJ61234                              | 465IB | CCJD | D JD/PINS INSTITUITON BOARD    | \$0                  | \$6,250            | \$6,250            | \$0                | \$6,250            | \$6,250            |
| DSJ61234                              | 465IB | EAJD | D EAF JD/PINS INSTITUT BOAR    | \$419,363            | \$386,750          | \$386,750          | \$398,287          | \$416,253          | \$416,253          |
| DSJ61234                              | 465IS | CCJD | D JD/PINS INSTITUT TUITION     | \$0                  | \$2,500            | \$2,500            | \$0                | \$2,500            | \$2,500            |
| DSJ61234                              | 465IS | EAJD | D EAF JD/PINS INSTITUT TUIT    | \$85,615             | \$90,000           | \$90,000           | \$90,283           | \$90,000           | \$90,000           |
| DSJ61234                              | 465MI | EAJD | D EAF JD/PINS MISC             | \$161                | \$5,000            | \$5,000            | \$2,500            | \$5,000            | \$5,000            |
| DSJ61234                              | 465RC | EAJD | D EAF JD/PINS RESPITE CARE     | \$132                | \$5,000            | \$5,000            | \$2,500            | \$5,000            | \$5,000            |
| <b>REVENUE (5)</b>                    |       |      |                                | <b>(\$377,111)</b>   | <b>(\$348,233)</b> | <b>(\$348,233)</b> | <b>(\$348,233)</b> | <b>(\$147,315)</b> | <b>(\$147,315)</b> |
| DSJ27015                              | 55000 |      | D LR JD PRIOR YEAR REFUNDS     | (\$1,012)            | \$0                | \$0                | \$0                | \$0                | \$0                |
| DSJ46155                              | 57000 | EAF  | D FA FFFS EAF JD/PINS REV      | (\$376,099)          | (\$348,233)        | (\$348,233)        | (\$348,233)        | (\$147,315)        | (\$147,315)        |
| <b>STATE TRAINING SCHOOLS (DSS)</b>   |       |      |                                | <b>(\$1,230,640)</b> | <b>\$500,000</b>   | <b>\$150,000</b>   | <b>\$393,056</b>   | <b>\$500,000</b>   | <b>\$500,000</b>   |
| <b>CONTRACTUAL (4)</b>                |       |      |                                | <b>\$0</b>           | <b>\$500,000</b>   | <b>\$150,000</b>   | <b>\$393,056</b>   | <b>\$500,000</b>   | <b>\$500,000</b>   |
| DSS61294                              | 46500 |      | D STS OTHER PMTS               | \$0                  | \$500,000          | \$150,000          | \$393,056          | \$500,000          | \$500,000          |
| <b>REVENUE (5)</b>                    |       |      |                                | <b>(\$1,230,640)</b> | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         |
| DSS27015                              | 55000 |      | D LR ST PRIOR YR REFUNDS       | (\$1,230,640)        | \$0                | \$0                | \$0                | \$0                | \$0                |



# Payroll Detail

|                        | Positions  | Full Time Equivalent (FTE) | Adopted 2026        |
|------------------------|------------|----------------------------|---------------------|
| <b>SOCIAL SERVICES</b> | <b>301</b> | <b>259.25</b>              | <b>\$15,590,478</b> |
| <b>DAA60101</b>        | <b>41</b>  | <b>38.25</b>               | <b>\$2,555,142</b>  |
| COMMISSIONER SOC SVC   | 1          | 1                          | \$133,176           |
| DEPUTY COMMISSIONER    | 1          | 1                          | \$101,721           |
| COUNTY ATTORNEY        | 1          | 0.35                       | \$62,803            |
| ASSIST CO ATTORNEY     | 6          | 5.5                        | \$577,000           |
| DIRECTOR OF FINANCE    | 1          | 1                          | \$90,748            |
| HEAD SOC WELF EXAMIN   | 1          | 1                          | \$84,244            |
| SECRETARY TO CO ATTY   | 1          | 0.15                       | \$11,667            |
| COORD SOC SVC INFO S   | 1          | 1                          | \$77,545            |
| PARALEGAL              | 1          | 1                          | \$72,624            |
| ASSIST ACCT SUPVR      | 1          | 1                          | \$68,538            |
| SECRETARY TO COMMISS   | 1          | 1                          | \$66,274            |
| RESOURCE AGENT         | 1          | 1                          | \$61,977            |
| LEGAL SECRETARY        | 4          | 4                          | \$235,777           |
| PRINCIPAL ACCT CLK     | 2          | 2                          | \$117,219           |
| ADMIN ASSISTANT        | 1          | 1                          | \$55,242            |
| SR ACCT CLERK          | 3          | 3                          | \$160,605           |
| SECRETARY I            | 3          | 2.25                       | \$118,353           |
| ACCOUNT CLERK          | 3          | 3                          | \$128,547           |
| CLERK                  | 7          | 7                          | \$292,683           |
| DELIVERY CLERK         | 1          | 1                          | \$38,399            |
| <b>DAB60101</b>        | <b>4</b>   | <b>4</b>                   | <b>\$228,725</b>    |
| SR SOC WELF INV/EXAM   | 1          | 1                          | \$68,538            |
| SOC WELF INVES/EXAMI   | 2          | 2                          | \$119,343           |
| KEYBOARD SPECIALIST    | 1          | 1                          | \$40,844            |
| <b>DAC60101</b>        | <b>20</b>  | <b>20</b>                  | <b>\$1,190,329</b>  |
| COOR OF CHLD SUP ENF   | 1          | 1                          | \$77,545            |
| SR SUPPORT INVESTIGA   | 3          | 3                          | \$205,614           |
| SUPPORT INVESTIGATOR   | 9          | 9                          | \$556,906           |
| PRINCIPAL ACCT CLK     | 2          | 2                          | \$115,170           |
| SR ACCT CLERK          | 2          | 2                          | \$103,589           |
| SECRETARY I            | 1          | 1                          | \$50,257            |
| KEYBOARD SPEC          | 1          | 1                          | \$42,849            |
| CLERK                  | 1          | 1                          | \$38,399            |
| <b>DAE60101</b>        | <b>13</b>  | <b>10.19</b>               | <b>\$629,590</b>    |
| SR EMPLOY/TRNG PGM CO  | 1          | 1                          | \$80,829            |
| SR EMPLOY/TRAIN COUN   | 1          | 1                          | \$72,907            |
| PRIN SOC WELF EXAMIN   | 1          | 0.14                       | \$9,999             |
| EMPLOY/TRAIN COUNSEL   | 5          | 5                          | \$322,099           |
| ACCOUNT CLERK          | 1          | 1                          | \$51,262            |
| EMPLOY COORDINATOR     | 1          | 1                          | \$51,090            |
| SOCIAL WELFARE EXAM    | 2          | 0.05                       | \$2,427             |
| CLERK                  | 1          | 1                          | \$38,977            |
| <b>DAF60101</b>        | <b>29</b>  | <b>17.36</b>               | <b>\$951,483</b>    |
| PRIN SOC WELF EXAMIN   | 1          | 0.37                       | \$25,988            |
| SR SOC WELF EXAMINER   | 4          | 2.55                       | \$155,013           |





|                      | Positions  | Full Time Equivalent<br>(FTE) | Adopted 2026       |
|----------------------|------------|-------------------------------|--------------------|
| SOCIAL WELFARE EXAM  | 21         | 12.85                         | \$693,723          |
| SENIOR CLERK         | 1          | 0.47                          | \$25,242           |
| KEYBOARD SPEC        | 2          | 1.12                          | \$51,517           |
| <b>DAG60101</b>      | <b>2</b>   | <b>2</b>                      | <b>\$119,198</b>   |
| CASEWORKER           | 2          | 2                             | \$119,198          |
| <b>DAH60101</b>      | <b>6</b>   | <b>6</b>                      | <b>\$315,260</b>   |
| PRIN SOC WELF EXAMIN | 1          | 1                             | \$71,402           |
| SOC WELF HEAP EXAM   | 3          | 3                             | \$156,394          |
| CLERK                | 1          | 1                             | \$45,977           |
| KEYBOARD SPEC HEAP   | 1          | 1                             | \$41,487           |
| <b>DAI60101</b>      | <b>3</b>   | <b>3</b>                      | <b>\$165,726</b>   |
| COMPUTER PROG/ANALYS | 2          | 2                             | \$110,484          |
| COMPUTER TECH        | 1          | 1                             | \$55,242           |
| <b>DAM60101</b>      | <b>30</b>  | <b>29.2</b>                   | <b>\$1,660,415</b> |
| MEDICAL SVC SUPERVIS | 1          | 1                             | \$87,781           |
| SR. CASEWORKER       | 1          | 1                             | \$69,973           |
| PRIN SOC WELF EXAMIN | 2          | 2                             | \$138,511          |
| SR SOC WELF EXAMINER | 4          | 3.2                           | \$204,723          |
| SECRETARY I          | 1          | 1                             | \$59,611           |
| CASEWORKER           | 1          | 1                             | \$59,599           |
| SOCIAL WELFARE EXAM  | 15         | 15                            | \$822,066          |
| SENIOR CLERK         | 2          | 2                             | \$90,208           |
| COMM SVCS WORKER     | 1          | 1                             | \$44,324           |
| KEYBOARD SPEC        | 2          | 2                             | \$83,619           |
| <b>DAP60101</b>      | <b>40</b>  | <b>17.69</b>                  | <b>\$1,012,555</b> |
| CASE SUP, GR B       | 1          | 0.24                          | \$19,004           |
| DISABLED CLIENT ASST | 1          | 1                             | \$69,973           |
| PRIN SOC WELF EXAMIN | 1          | 0.49                          | \$33,986           |
| CASEWORKER           | 7          | 2.79                          | \$179,690          |
| SR SOC WELF EXAMINER | 5          | 1.66                          | \$102,912          |
| SOCIAL WELFARE EXAM  | 21         | 9.1                           | \$493,908          |
| SENIOR CLERK         | 1          | 0.53                          | \$27,967           |
| KEYBOARD SPEC        | 3          | 1.88                          | \$85,115           |
| <b>DAS60101</b>      | <b>111</b> | <b>109.56</b>                 | <b>\$6,657,218</b> |
| DIRECTOR OF SERVICES | 1          | 1                             | \$101,721          |
| CASE SUPVR, GR A/CPS | 1          | 1                             | \$91,607           |
| CASE SUP, GRADE A    | 1          | 1                             | \$86,014           |
| CASE SUP, GR B/CPS   | 6          | 6                             | \$456,907          |
| CASE SUP, GR B       | 7          | 6.76                          | \$509,595          |
| SR. CASEWORKER       | 2          | 2                             | \$141,594          |
| SR. CASEWORKER/CPS   | 3          | 3                             | \$205,760          |
| ADMIN ASSISTANT      | 1          | 1                             | \$65,825           |
| CASEWORKER           | 29         | 28.21                         | \$1,727,601        |
| SR SOC WELF EXAMINER | 2          | 1.59                          | \$97,028           |
| CASEWORKER/CPS       | 31         | 31                            | \$1,867,374        |
| SOCIAL WELFARE EXAM  | 5          | 5                             | \$276,904          |
| SECRETARY I          | 2          | 2                             | \$107,408          |
| CASEWORKER ASSIST    | 6          | 6                             | \$311,745          |
| HOMEMAKER            | 5          | 5                             | \$233,634          |
| SENIOR CLERK         | 1          | 1                             | \$44,324           |



|                     | Positions | Full Time Equivalent<br>(FTE) | Adopted 2026     |
|---------------------|-----------|-------------------------------|------------------|
| ACCOUNT CLERK       | 1         | 1                             | \$42,132         |
| KEYBOARD SPEC       | 6         | 6                             | \$251,646        |
| CLERK               | 1         | 1                             | \$38,399         |
| <b>DAT60101</b>     | <b>2</b>  | <b>2</b>                      | <b>\$104,837</b> |
| STAFF DEVEL COORD   | 1         | 1                             | \$61,988         |
| KEYBOARD SPECIALIST | 1         | 1                             | \$42,849         |





# Departmental Structure

## Commissioner

## Deputy Commissioner

### Administration

Secretary to  
Commissioner (1)  
Administrative  
Assistant (1)  
Clerk (6)

### Information Systems

IT Coordinator  
(1)  
Computer  
Programmer  
Analyst (2)  
Computer Tech  
(1)

### Accounting

Director of  
Finance (1)  
Assistant  
Accounting  
Supervisor (1)  
Principal Account  
Clerk (2)  
Senior Account  
Clerk (3)  
Account Clerk (3)  
Clerk (1)

### Visitation/ Volunteer and Transportation Services

Senior Caseworker  
(1)  
Caseworker  
Assistant (1)  
Senior Clerk (1)  
Keyboard Specialist  
(1)

### Adult Protective Services

Grade B  
Supervisor (.76)  
Caseworker  
(4.21)

### Family Centered Case Mgmt

Caseworkers (2)

### Daycare

Senior Social  
Welfare  
Examiner (1)  
Social Welfare  
Examiner (3)  
Account Clerk (1)

### Child Protective Services

Grade B  
Supervisor (6)  
Grade A  
Supervisor (1)  
Senior  
Caseworker (3)  
Caseworker (31)  
Secretary I (2)  
Keyboard  
Specialist (1)

### Temporary Assistance SNAP/HEAP

Head Social  
Welfare  
Examiner (1)  
Principal Social  
Welfare  
Examiner (1.86)  
Senior Social  
Welfare  
Examiner (4.21)  
Social Welfare  
Examiner (24.95)  
Caseworker  
(2.79)  
Grade B  
Supervisor (.24)  
Senior Clerk (1)  
Keyboard  
Specialist (3)  
Clerk (1)  
Delivery Clerk (1)

### Legal

County Attorney  
(0.35)  
Assistant County  
Attorney (5.50)  
Secretary to  
County Attorney  
(.15)  
Paralegal (1)  
Legal Secretary  
(4)  
Secretary I  
(2.25)  
Resource Agent  
(1)

### Staff Development

Staff  
Development  
Coordinator (1)  
Keyboard  
Specialist (1)

### Investigations

Senior Social  
Welfare  
Investigator/  
Examiner (1)  
Social Welfare  
Investigator/  
Examiner (2)  
Keyboard  
Specialist (1)

### Disabled Client Assistance Program

DCAP Agent (1)  
Keyboard  
Specialist (1)

### Employment & Training

Senior  
Employment &  
Training  
Coordinator (1)  
Principal Social  
Welfare Examiner  
(.14)  
Senior  
Employment &  
Training  
Counselor (1)  
Employment &  
Training  
Coordinator (1)  
Employment &  
Training  
Counselor (5)  
Senior Social  
Welfare Examiner  
(.05)  
Account Clerk (1)  
Clerk (1)

### Children's Services

Director of  
Services (1)  
Grade A  
Supervisor (1)  
Grade B  
Supervisor (6)  
Senior  
Caseworker (1)  
Caseworker (24)  
Caseworker  
Assistant (5)  
Senior Social  
Welfare Examiner  
(.59)  
Social Welfare  
Examiner (2)  
Homemaker (5)  
Administrative  
Assistant (1)  
Keyboard  
Specialist (4)  
Clerk (1)

### Child Support Enforcement & Collection

Coordinator of  
Child Support  
Enforcement (1)  
Senior Support  
Investigator (3)  
Support  
Investigator (9)  
Principal Account  
Clerk (2)  
Senior Account  
Clerk (2)  
Secretary I (1)  
Keyboard  
Specialist (1)  
Clerk (1)

### Medical Services

Medical Services  
Supervisor (1)  
Principal Social  
Welfare Examiner  
(2)  
Senior  
Caseworker (1)  
Senior Social  
Welfare Examiner  
(3.20)  
Caseworker (1)  
Social Welfare  
Examiner (15)  
Community  
Services Worker  
(1)  
Secretary I (1)  
Senior Clerk (2)  
Keyboard  
Specialist (2)



# Solid Waste



Donald Chambers  
Director

## Mission Statement



The Solid Waste Department's mission is to provide economical and environmentally sound solid waste disposal and recycling avenues for St. Lawrence County residents, municipalities, and businesses. The Department operates four transfer stations located near Ogdensburg, Massena, Gouverneur, and Star Lake. These transfer stations accept solid waste and recyclables. In addition to the four transfer stations, the Department maintains three closed landfills located in Massena, Canton, and Ogdensburg.

## Programs

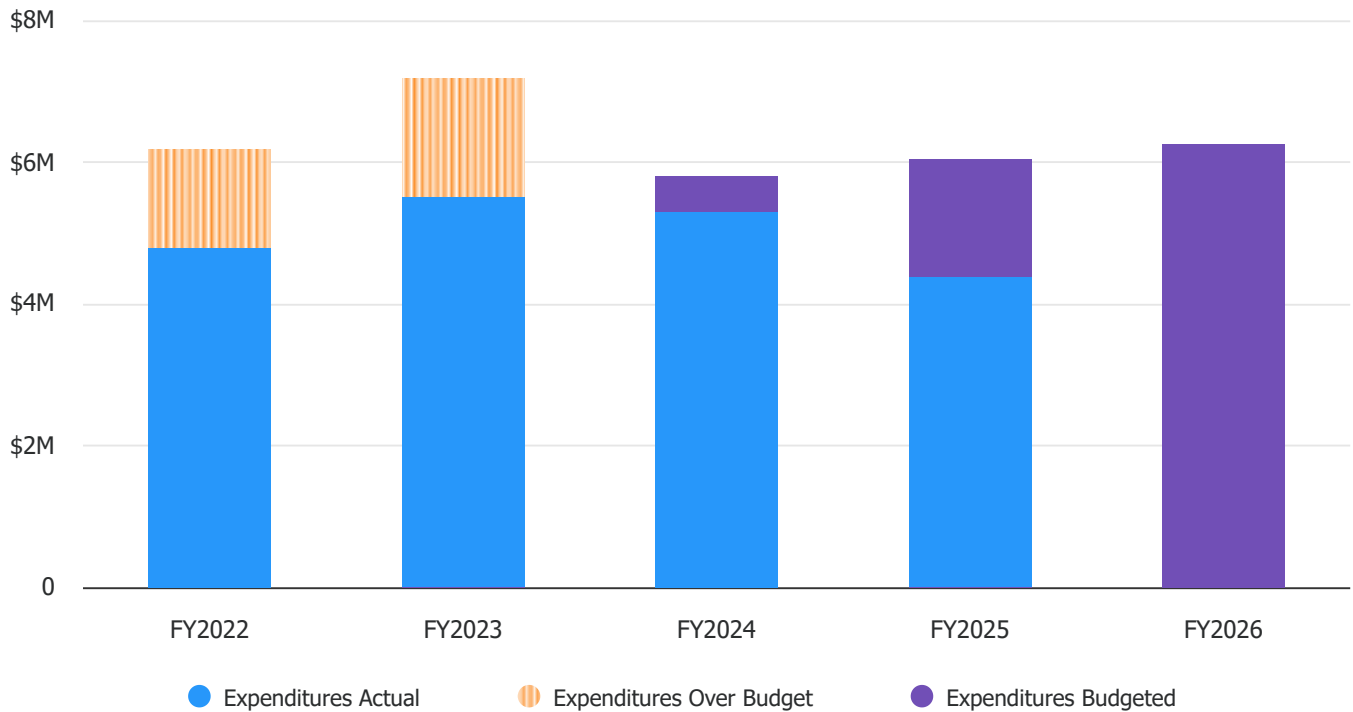
- Administration (WA)
- Hauling (WH)
- Canton Landfill (WLC)
- Massena Landfill (WLM)
- Ogdensburg Landfill (WLO)
- Operations (WO)
- Transfer Stations (WT)

## Program Mandates

- None

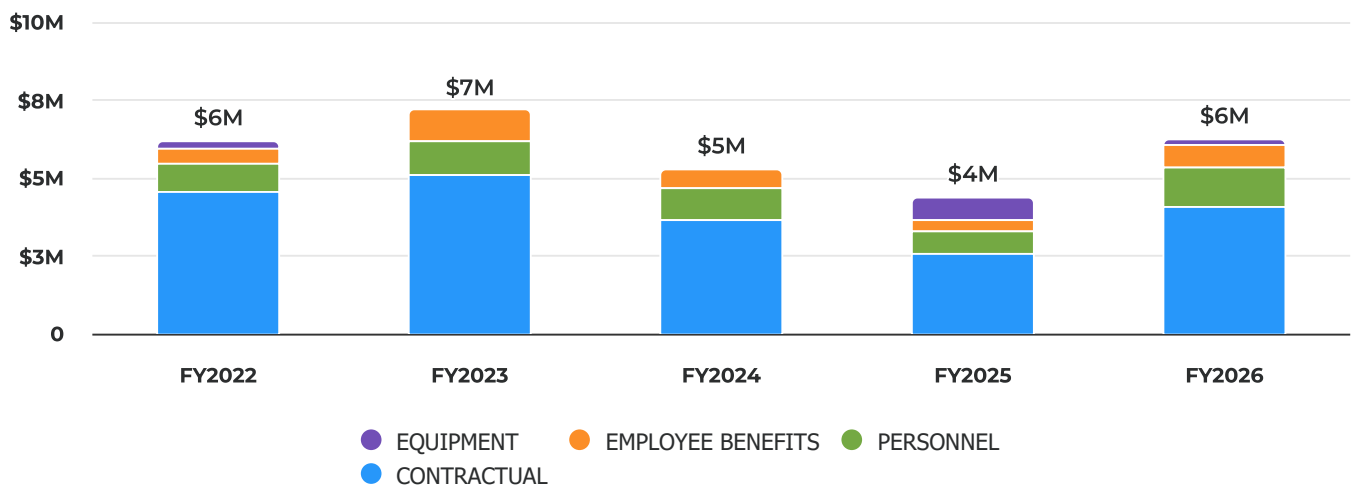
# Appropriation Summary

## Historical Appropriations Across Department

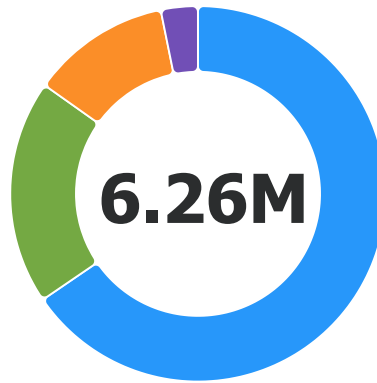


## Appropriations by Category

### Historical Appropriations by Category



## FY26 Appropriations by Category



|                     |                    |        |
|---------------------|--------------------|--------|
| ● CONTRACTUAL       | <b>\$4,096,012</b> | 65.47% |
| ● PERSONNEL         | <b>\$1,210,261</b> | 19.34% |
| ● EMPLOYEE BENEFITS | <b>\$750,320</b>   | 11.99% |
| ● EQUIPMENT         | <b>\$200,000</b>   | 3.20%  |

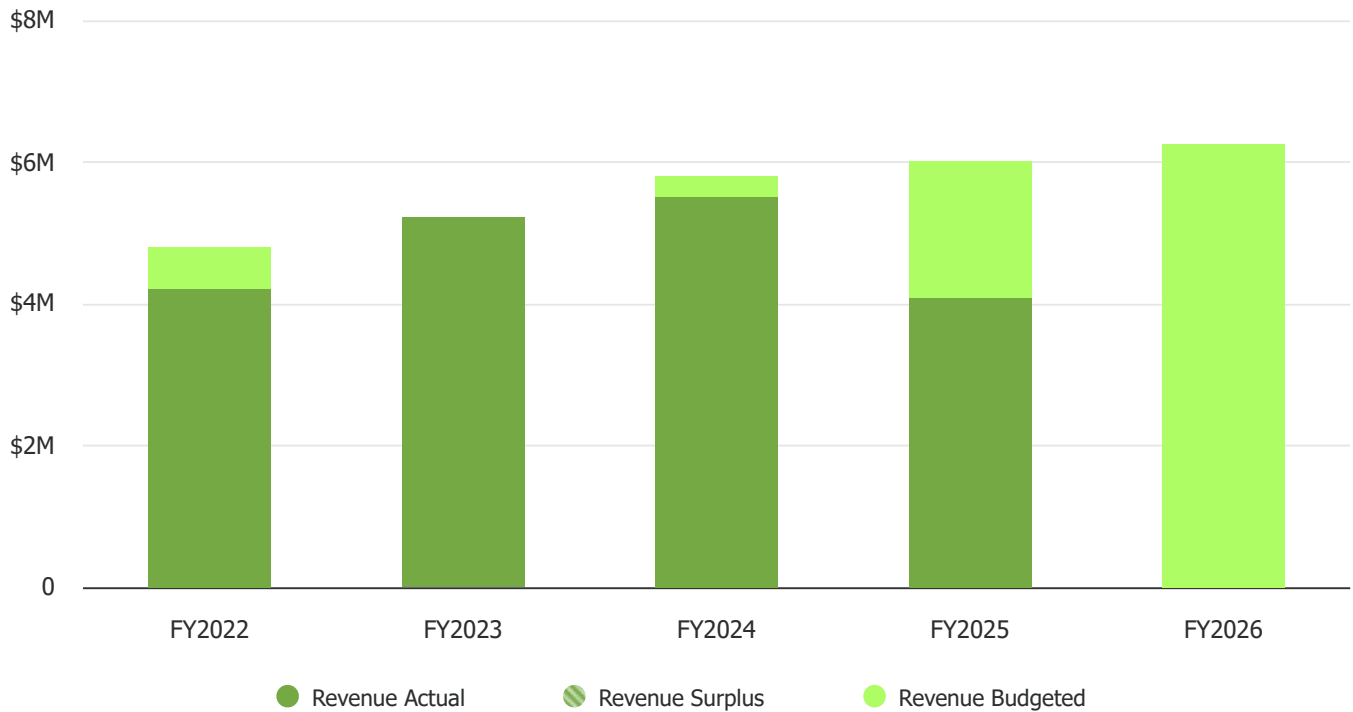
## Appropriations by Category

| Category                  | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|-----------------------|-----------------------|--------------------------------------------------------------|
| PERSONNEL                 | \$1,187,056.00        | \$1,210,261.00        | 1.95%                                                        |
| EQUIPMENT                 | \$461,574.00          | \$200,000.00          | -56.67%                                                      |
| CONTRACTUAL               | \$3,575,813.00        | \$4,096,012.00        | 14.55%                                                       |
| EMPLOYEE BENEFITS         | \$816,934.00          | \$750,320.00          | -8.15%                                                       |
| <b>Total Expenditures</b> | <b>\$6,041,377.00</b> | <b>\$6,256,593.00</b> | <b>3.56%</b>                                                 |



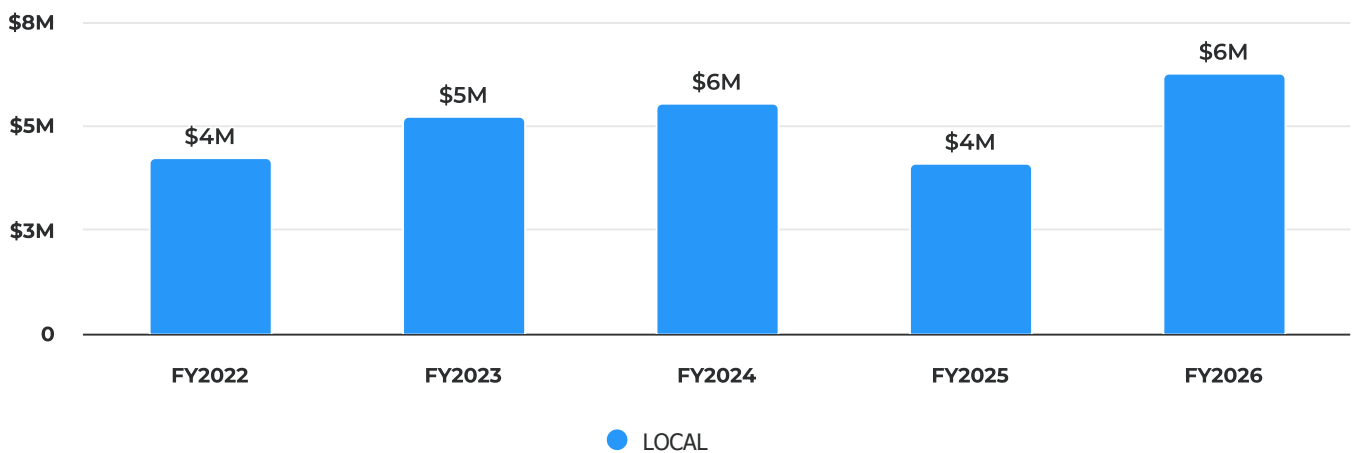
# Revenue Summary

## Historical Revenues Across Department



## Revenues by Revenue Source

### Historical Revenues by Revenue Source



### Revenues by Revenue Source

| Category              | 2025 Adopted Budget   | 2026 Adopted Budget   | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|-----------------------|-----------------------|-----------------------|--------------------------------------------------------------|
| LOCAL                 | \$6,023,279.00        | \$6,256,593.00        | 3.87%                                                        |
| <b>Total Revenues</b> | <b>\$6,023,279.00</b> | <b>\$6,256,593.00</b> | <b>3.87%</b>                                                 |



# Budget Detail

|                             |       |                                | 2024 Actual          | 2025 Adopted         | 2025 Modified        | 2025 Projected       | 2026 Tentative       | 2026 Adopted         |
|-----------------------------|-------|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>SOLID WASTE (310)</b>    |       |                                | <b>(\$204,118)</b>   | <b>\$0</b>           | <b>\$563,964</b>     | <b>\$777,368</b>     | <b>\$0</b>           | <b>\$0</b>           |
| <b>SOLID WASTE (W1)</b>     |       |                                | <b>(\$5,516,118)</b> | <b>(\$6,023,279)</b> | <b>(\$6,023,279)</b> | <b>(\$5,575,371)</b> | <b>(\$6,256,593)</b> | <b>(\$6,256,593)</b> |
| <b>SOLID WASTE (W10)</b>    |       |                                | <b>(\$5,516,118)</b> | <b>(\$6,023,279)</b> | <b>(\$6,023,279)</b> | <b>(\$5,575,371)</b> | <b>(\$6,256,593)</b> | <b>(\$6,256,593)</b> |
| <b>REVENUE (5)</b>          |       |                                | <b>(\$5,516,118)</b> | <b>(\$6,023,279)</b> | <b>(\$6,023,279)</b> | <b>(\$5,575,371)</b> | <b>(\$6,256,593)</b> | <b>(\$6,256,593)</b> |
| W1021305                    | 550FS | W LR FEES - FUEL SURCHARGE     | (\$504,607)          | (\$637,100)          | (\$637,100)          | (\$756,500)          | (\$700,500)          | <b>(\$700,500)</b>   |
| W1021305                    | 550GB | W LR FEES - GREEN BAGS         | (\$162,636)          | (\$144,740)          | (\$144,740)          | (\$143,404)          | (\$150,515)          | <b>(\$150,515)</b>   |
| W1021305                    | 550IS | W LR INDUSTRIAL SLUDGE         | (\$3,259)            | (\$1,390)            | (\$1,390)            | (\$1,390)            | (\$1,490)            | <b>(\$1,490)</b>     |
| W1021305                    | 550IW | W LR INDUSTRIAL WASTE          | (\$1,757)            | (\$2,260)            | (\$2,260)            | (\$1,978)            | (\$1,845)            | <b>(\$1,845)</b>     |
| W1021305                    | 550MW | W LR MSW TIP FEES              | (\$4,305,828)        | (\$4,599,450)        | (\$4,599,450)        | (\$4,164,748)        | (\$4,642,223)        | <b>(\$4,642,223)</b> |
| W1021305                    | 550PN | LR PENALTIES & INTEREST        | (\$11,916)           | (\$10,000)           | (\$10,000)           | (\$14,868)           | (\$12,000)           | <b>(\$12,000)</b>    |
| W1021305                    | 550RF | W LR RECYCLING - TIP FEES      | (\$347,313)          | (\$447,250)          | (\$447,250)          | (\$387,411)          | (\$680,524)          | <b>(\$680,524)</b>   |
| W1024015                    | 55000 | SW INTEREST & EARNINGS         | (\$3,047)            | (\$3,000)            | (\$3,000)            | (\$1,752)            | (\$1,560)            | <b>(\$1,560)</b>     |
| W1024015                    | 55001 | SW INVESTMENT EARNINGS         | (\$30,359)           | (\$24,420)           | (\$24,420)           | (\$6,070)            | \$0                  | <b>\$0</b>           |
| W1024015                    | 55001 | CD CERT OF DEPOSIT EARNINGS    | (\$3,084)            | \$0                  | \$0                  | (\$3,087)            | \$0                  | <b>\$0</b>           |
| W1024015                    | 55001 | MM SW MM INTEREST EARNED       | (\$37)               | \$0                  | \$0                  | (\$3,545)            | (\$4,330)            | <b>(\$4,330)</b>     |
| W1024015                    | 55001 | NYC SW NYCLASS INVEST EARNINGS | (\$17,186)           | (\$15,000)           | (\$15,000)           | (\$2,401)            | (\$2,135)            | <b>(\$2,135)</b>     |
| W1026505                    | 55000 | SALE OF REFUSE FOR RECYCL      | (\$39,302)           | (\$45,000)           | (\$45,000)           | (\$34,607)           | (\$30,000)           | <b>(\$30,000)</b>    |
| W1026655                    | 55000 | W LR SALE OF EQUIP             | (\$10,100)           | (\$6,000)            | (\$6,000)            | \$0                  | \$0                  | <b>\$0</b>           |
| W1027015                    | 55000 | W LR PRIOR YEAR REFUNDS        | (\$74,623)           | (\$86,869)           | (\$86,869)           | (\$53,110)           | (\$28,971)           | <b>(\$28,971)</b>    |
| W1027705                    | 55000 | W LR OTHER REVENUES            | (\$1,065)            | (\$800)              | (\$800)              | (\$500)              | (\$500)              | <b>(\$500)</b>       |
| <b>ADMINISTRATION (WA)</b>  |       |                                | <b>\$767,196</b>     | <b>\$669,853</b>     | <b>\$696,078</b>     | <b>\$713,965</b>     | <b>\$726,811</b>     | <b>\$726,811</b>     |
| <b>ADMINISTRATION (WA0)</b> |       |                                | <b>\$767,196</b>     | <b>\$669,853</b>     | <b>\$696,078</b>     | <b>\$713,965</b>     | <b>\$726,811</b>     | <b>\$726,811</b>     |
| <b>PERSONNEL (1)</b>        |       |                                | <b>\$208,268</b>     | <b>\$245,774</b>     | <b>\$245,774</b>     | <b>\$281,590</b>     | <b>\$278,360</b>     | <b>\$278,360</b>     |
| WA017101                    | 10200 | W RETROACTIVE PAYROLL          | \$0                  | \$0                  | \$0                  | \$100                | \$0                  | <b>\$0</b>           |
| WA017101                    | 12000 | W ADM SUPER/ADMIN              | \$85,293             | \$112,636            | \$112,636            | \$120,575            | \$125,862            | <b>\$125,862</b>     |
| WA017101                    | 14000 | W ADM CLERICAL                 | \$89,270             | \$119,488            | \$119,488            | \$126,958            | \$132,577            | <b>\$132,577</b>     |
| WA017101                    | 18000 | W ADM OVERTIME                 | \$15,824             | \$13,650             | \$13,650             | \$26,420             | \$19,875             | <b>\$19,875</b>      |
| WA017101                    | 19501 | W ADM LONGEVITY PMTS           | \$0                  | \$0                  | \$0                  | \$2,000              | \$46                 | <b>\$46</b>          |
| WA017101                    | 19502 | W ADM VACATION PAY OUT         | \$16,119             | \$0                  | \$0                  | \$0                  | \$0                  | <b>\$0</b>           |
| WA017101                    | 19504 | W HOLIDAY PAY                  | \$0                  | \$0                  | \$0                  | \$475                | \$0                  | <b>\$0</b>           |
| WA017101                    | 19520 | W ADM ONE TIME PMTS            | \$0                  | \$0                  | \$0                  | \$3,000              | \$0                  | <b>\$0</b>           |
| WA017101                    | 19550 | W HEALTH INS BUYOUT            | \$1,761              | \$0                  | \$0                  | \$2,061              | \$0                  | <b>\$0</b>           |
| <b>CONTRACTUAL (4)</b>      |       |                                | <b>\$101,308</b>     | <b>\$127,703</b>     | <b>\$153,928</b>     | <b>\$136,000</b>     | <b>\$157,167</b>     | <b>\$157,167</b>     |
| WA017104                    | 41102 | W ADM EDUC WORKSHOPS           | \$235                | \$475                | \$475                | \$850                | \$850                | <b>\$850</b>         |
| WA017104                    | 41401 | W ADM LIAB & OTHER INSUR       | \$2,478              | \$6,335              | \$6,335              | \$6,335              | \$7,985              | <b>\$7,985</b>       |
| WA017104                    | 41405 | W ADM COMPREHENSIVE INSUR      | \$94,862             | \$100,000            | \$126,225            | \$126,317            | \$145,000            | <b>\$145,000</b>     |
| WA017104                    | 41901 | W ADM CENTRAL PRINTING         | \$781                | \$200                | \$200                | \$247                | \$200                | <b>\$200</b>         |
| WA017104                    | 42000 | W ADM OFFICE SUPPLIES          | \$177                | \$150                | \$150                | \$150                | \$150                | <b>\$150</b>         |
| WA017104                    | 42303 | W ADM I/D PHONE CHARGES        | \$716                | \$716                | \$716                | \$716                | \$874                | <b>\$874</b>         |
| WA017104                    | 42401 | W ADM REG POSTAGE EXPENSE      | \$0                  | \$0                  | \$0                  | \$10                 | \$0                  | <b>\$0</b>           |
| WA017104                    | 42402 | W ADM I/D POSTAGE              | \$923                | \$600                | \$600                | \$719                | \$700                | <b>\$700</b>         |
| WA017104                    | 42700 | W ADM MEMBERSHIPS & DUES       | \$150                | \$75                 | \$75                 | \$90                 | \$100                | <b>\$100</b>         |
| WA017104                    | 43004 | W ADM MED FEES                 | \$115                | \$0                  | \$0                  | \$0                  | \$0                  | <b>\$0</b>           |



|                                 |       |      |                               | 2024 Actual        | 2025 Adopted       | 2025 Modified      | 2025 Projected     | 2026 Tentative     | 2026 Adopted       |
|---------------------------------|-------|------|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| WA017104                        | 43005 |      | W ADM ADVERT FEES & EXPEN     | \$0                | \$100              | \$100              | \$96               | \$100              | \$100              |
| WA017104                        | 43007 |      | W ADM OTHER FEES & SVCS       | \$0                | \$54               | \$54               | \$54               | \$54               | \$54               |
| WA017104                        | 44500 |      | W ADM OTHER TRAVEL REIMB      | \$871              | \$900              | \$900              | \$417              | \$900              | \$900              |
| WA019904                        | 49700 |      | W ADM CONTINGENCY ACCT        | \$0                | \$18,098           | \$18,098           | \$0                | \$254              | \$254              |
| <b>EMPLOYEE BENEFITS (8)</b>    |       |      |                               | <b>\$457,620</b>   | <b>\$296,376</b>   | <b>\$296,376</b>   | <b>\$296,376</b>   | <b>\$291,284</b>   | <b>\$291,284</b>   |
| WA017108                        | 80000 |      | ADM EMPLOYEE BENEFITS         | \$251,354          | \$187,400          | \$187,400          | \$187,400          | \$172,370          | \$172,370          |
| WA017108                        | 81000 |      | RETIREMENT                    | \$21,941           | \$31,708           | \$31,708           | \$31,708           | \$38,798           | \$38,798           |
| WA017108                        | 83000 |      | SOCIAL SECURITY               | \$15,513           | \$17,293           | \$17,293           | \$17,293           | \$18,947           | \$18,947           |
| WA017108                        | 84000 |      | WORKERS' COMP                 | \$4,915            | \$6,104            | \$6,104            | \$6,104            | \$6,669            | \$6,669            |
| WA017108                        | 84500 |      | GROUP LIFE INSUR              | \$312              | \$422              | \$422              | \$422              | \$421              | \$421              |
| WA017108                        | 85500 |      | OPEB EXPENSE                  | \$127,807          | \$0                | \$0                | \$0                | \$0                | \$0                |
| WA017108                        | 86000 |      | HOSPITAL & MED INSUR          | \$32,622           | \$49,113           | \$49,113           | \$49,113           | \$49,794           | \$49,794           |
| WA017108                        | 86500 |      | DENTAL INSUR                  | \$2,308            | \$3,145            | \$3,145            | \$3,145            | \$3,170            | \$3,170            |
| WA017108                        | 89000 |      | VISION INSUR                  | \$847              | \$1,191            | \$1,191            | \$1,191            | \$1,115            | \$1,115            |
| <b>HAULING (WH)</b>             |       |      |                               | <b>\$2,778,207</b> | <b>\$2,977,050</b> | <b>\$2,990,916</b> | <b>\$2,920,168</b> | <b>\$3,243,100</b> | <b>\$3,243,100</b> |
| <b>HAULING (WH0)</b>            |       |      |                               | <b>\$2,778,207</b> | <b>\$2,977,050</b> | <b>\$2,990,916</b> | <b>\$2,920,168</b> | <b>\$3,243,100</b> | <b>\$3,243,100</b> |
| <b>CONTRACTUAL (4)</b>          |       |      |                               | <b>\$2,778,207</b> | <b>\$2,977,050</b> | <b>\$2,990,916</b> | <b>\$2,920,168</b> | <b>\$3,243,100</b> | <b>\$3,243,100</b> |
| WH081604                        | 40800 | RECY | W RECY MAINT-BLDGS & PROP     | \$0                | \$500              | \$500              | \$0                | \$500              | \$500              |
| WH081604                        | 42100 | MSW  | W MSW EQUIP RENT              | \$1,707            | \$2,000            | \$2,000            | \$2,170            | \$2,200            | \$2,200            |
| WH081604                        | 42200 | LEAC | LEAC I/D EQUIP REPAIR & MAIN  | \$4,404            | \$6,000            | \$6,000            | \$2,177            | \$6,000            | \$6,000            |
| WH081604                        | 42200 | MSW  | MSW I/D EQUIP REPAIR & MAIN   | \$354,282          | \$265,000          | \$265,000          | \$221,284          | \$265,000          | \$265,000          |
| WH081604                        | 42200 | RECY | RECY I/D EQUIP REPAIR & MAIN  | \$83,386           | \$66,000           | \$66,000           | \$103,334          | \$80,000           | \$80,000           |
| WH081604                        | 42202 | LEAC | LEAC EQUIP REPAIR & MAINT     | \$0                | \$4,600            | \$4,600            | \$2,208            | \$4,200            | \$4,200            |
| WH081604                        | 42202 | MSW  | MSW EQUIP REPAIR & MAINT      | \$39,551           | \$40,000           | \$40,000           | \$70,166           | \$75,000           | \$75,000           |
| WH081604                        | 42202 | RECY | RECY EQUIP REPAIR & MAINT     | \$12,366           | \$10,000           | \$10,000           | \$55,000           | \$40,000           | \$40,000           |
| WH081604                        | 43018 | LEAC | W LEAC TIPPING FEES           | \$11,489           | \$20,000           | \$20,000           | \$14,485           | \$20,000           | \$20,000           |
| WH081604                        | 43018 | MSW  | W MSW TIPPING FEES            | \$1,501,167        | \$1,690,000        | \$1,690,000        | \$1,559,945        | \$1,830,000        | \$1,830,000        |
| WH081604                        | 43018 | RECY | W RECY TIPPING FEES           | \$519,486          | \$550,000          | \$550,000          | \$619,904          | \$644,000          | \$644,000          |
| WH081604                        | 430LP | MSW  | W MSW FEES LICENSES PERMITS   | \$6,559            | \$6,600            | \$6,600            | \$6,159            | \$8,000            | \$8,000            |
| WH081604                        | 44100 | MSW  | W MSW I/D FUEL CHARGES        | \$0                | \$0                | \$0                | \$840              | \$500              | \$500              |
| WH081604                        | 44104 | MSW  | W MSW DIESEL PURCHASES        | \$242,822          | \$300,000          | \$300,000          | \$230,132          | \$250,000          | \$250,000          |
| WH081604                        | 44500 | RECY | W RECY TOLL REIMB             | \$136              | \$200              | \$200              | \$64               | \$200              | \$200              |
| WH081604                        | 46701 | MSW  | W MSW SUPPLIES                | \$851              | \$16,000           | \$29,866           | \$29,800           | \$15,000           | \$15,000           |
| WH081604                        | 46701 | RECY | W RECY SUPPLIES               | \$0                | \$150              | \$150              | \$2,500            | \$2,500            | \$2,500            |
| <b>L&amp;FILLS (WL)</b>         |       |      |                               | <b>\$74,374</b>    | <b>\$114,250</b>   | <b>\$69,250</b>    | <b>\$68,096</b>    | <b>\$122,650</b>   | <b>\$122,650</b>   |
| <b>CANTON L&amp;FILL (WLC)</b>  |       |      |                               | <b>\$23,705</b>    | <b>\$20,550</b>    | <b>\$20,550</b>    | <b>\$22,438</b>    | <b>\$23,250</b>    | <b>\$23,250</b>    |
| <b>CONTRACTUAL (4)</b>          |       |      |                               | <b>\$23,705</b>    | <b>\$20,550</b>    | <b>\$20,550</b>    | <b>\$22,438</b>    | <b>\$23,250</b>    | <b>\$23,250</b>    |
| WLC81604                        | 40800 |      | W CAN BLDG & PROP MAIN        | \$0                | \$1,000            | \$1,000            | \$645              | \$1,000            | \$1,000            |
| WLC81604                        | 41600 |      | W CAN ELECTRICITY             | \$519              | \$700              | \$700              | \$618              | \$800              | \$800              |
| WLC81604                        | 41800 |      | W CAN HEATING-FUEL OIL PURCH  | \$656              | \$1,000            | \$1,000            | \$597              | \$1,000            | \$1,000            |
| WLC81604                        | 42200 |      | W CAN I/D EQUIP REPAIR & MAIN | \$0                | \$100              | \$100              | \$0                | \$100              | \$100              |
| WLC81604                        | 43007 |      | W CAN OTHER FEES & SVCS       | \$2,828            | \$150              | \$150              | \$325              | \$350              | \$350              |
| WLC81604                        | 43015 |      | W CAN STATE FEES              | \$19,702           | \$17,600           | \$17,600           | \$20,253           | \$20,000           | \$20,000           |
| <b>MASSENA L&amp;FILL (WLM)</b> |       |      |                               | <b>\$31,611</b>    | <b>\$78,600</b>    | <b>\$33,600</b>    | <b>\$29,457</b>    | <b>\$82,300</b>    | <b>\$82,300</b>    |
| <b>CONTRACTUAL (4)</b>          |       |      |                               | <b>\$31,611</b>    | <b>\$78,600</b>    | <b>\$33,600</b>    | <b>\$29,457</b>    | <b>\$82,300</b>    | <b>\$82,300</b>    |
| WLM81604                        | 40800 |      | W MAS BLDG & PROP MAIN        | \$474              | \$50,000           | \$5,000            | \$84               | \$50,000           | \$50,000           |
| WLM81604                        | 41600 |      | W MAS ELECTRICITY             | \$772              | \$800              | \$800              | \$871              | \$1,000            | \$1,000            |



|                                    |       |  |                               | 2024 Actual        | 2025 Adopted       | 2025 Modified      | 2025 Projected     | 2026 Tentative     | 2026 Adopted       |
|------------------------------------|-------|--|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| WLM81604                           | 41801 |  | MAS HEATING-KEROSENE PURCH    | \$734              | \$2,700            | \$2,700            | \$260              | \$1,000            | \$1,000            |
| WLM81604                           | 42200 |  | MAS I/D EQUIP REPAIR & MAIN   | \$0                | \$100              | \$100              | \$0                | \$100              | \$100              |
| WLM81604                           | 43007 |  | W MAS OTHER FEES & SVCS       | \$2,500            | \$0                | \$0                | \$175              | \$200              | \$200              |
| WLM81604                           | 43015 |  | W MAS STATE FEES              | \$27,131           | \$25,000           | \$25,000           | \$28,067           | \$30,000           | \$30,000           |
| <b>OGDENSBURG L&amp;FILL (WLO)</b> |       |  |                               | <b>\$19,058</b>    | <b>\$15,100</b>    | <b>\$15,100</b>    | <b>\$16,201</b>    | <b>\$17,100</b>    | <b>\$17,100</b>    |
| <b>CONTRACTUAL (4)</b>             |       |  |                               | <b>\$19,058</b>    | <b>\$15,100</b>    | <b>\$15,100</b>    | <b>\$16,201</b>    | <b>\$17,100</b>    | <b>\$17,100</b>    |
| WLO81604                           | 40800 |  | W OGD BLDG & PROP MAIN        | \$2,116            | \$1,000            | \$1,000            | \$705              | \$1,000            | \$1,000            |
| WLO81604                           | 41600 |  | W OGD ELECTRICITY             | \$453              | \$500              | \$500              | \$574              | \$700              | \$700              |
| WLO81604                           | 41801 |  | OGD HEATING-KEROSENE PURCH    | \$666              | \$1,400            | \$1,400            | \$747              | \$1,000            | \$1,000            |
| WLO81604                           | 42200 |  | W OGD I/D EQUIP REPAIR & MAIN | \$0                | \$100              | \$100              | \$0                | \$100              | \$100              |
| WLO81604                           | 43007 |  | W OGD OTHER FEES & SVCS       | \$2,537            | \$0                | \$0                | \$175              | \$200              | \$200              |
| WLO81604                           | 43015 |  | W OGD STATE FEES              | \$13,286           | \$12,000           | \$12,000           | \$14,000           | \$14,000           | \$14,000           |
| WLO81604                           | 46701 |  | W OGD SUPPLIES                | \$0                | \$100              | \$100              | \$0                | \$100              | \$100              |
| <b>OPERATIONS (WO)</b>             |       |  |                               | <b>\$1,430,277</b> | <b>\$2,010,826</b> | <b>\$2,387,399</b> | <b>\$2,181,489</b> | <b>\$1,709,932</b> | <b>\$1,709,932</b> |
| <b>OPERATIONS (WO0)</b>            |       |  |                               | <b>\$1,430,277</b> | <b>\$2,010,826</b> | <b>\$2,387,399</b> | <b>\$2,181,489</b> | <b>\$1,709,932</b> | <b>\$1,709,932</b> |
| <b>PERSONNEL (1)</b>               |       |  |                               | <b>\$843,882</b>   | <b>\$941,282</b>   | <b>\$941,282</b>   | <b>\$796,730</b>   | <b>\$931,901</b>   | <b>\$931,901</b>   |
| WO081601                           | 13000 |  | W OPR TECHNICAL               | \$643,769          | \$800,728          | \$800,728          | \$595,329          | \$783,505          | \$783,505          |
| WO081601                           | 18000 |  | W OPR OVERTIME                | \$160,207          | \$131,554          | \$131,554          | \$161,715          | \$137,196          | \$137,196          |
| WO081601                           | 19500 |  | W CLOTHING ALLOWANCE          | \$8,400            | \$9,000            | \$9,000            | \$11,200           | \$11,200           | \$11,200           |
| WO081601                           | 19502 |  | W OPR VACATION PAYOUT         | \$25,460           | \$0                | \$0                | \$2,062            | \$0                | \$0                |
| WO081601                           | 19504 |  | W OPR HOLIDAY PAY             | \$0                | \$0                | \$0                | \$3,093            | \$0                | \$0                |
| WO081601                           | 19507 |  | OUT OF TITLE PAY              | \$3,285            | \$0                | \$0                | \$0                | \$0                | \$0                |
| WO081601                           | 19520 |  | W OPR ONE TIME PMTS           | \$0                | \$0                | \$0                | \$18,000           | \$0                | \$0                |
| WO081601                           | 19550 |  | HEALTH INSUR BUYOUT           | \$2,762            | \$0                | \$0                | \$5,331            | \$0                | \$0                |
| <b>EQUIP (2)</b>                   |       |  |                               | <b>\$0</b>         | <b>\$461,574</b>   | <b>\$759,447</b>   | <b>\$755,489</b>   | <b>\$200,000</b>   | <b>\$200,000</b>   |
| WO081602                           | 24000 |  | W OPR HWY & STREET EQUIP      | \$0                | \$461,574          | \$759,447          | \$755,489          | \$200,000          | \$200,000          |
| <b>CONTRACTUAL (4)</b>             |       |  |                               | <b>\$403,104</b>   | <b>\$87,412</b>    | <b>\$166,112</b>   | <b>\$110,172</b>   | <b>\$118,995</b>   | <b>\$118,995</b>   |
| WO019944                           | 49500 |  | W OPR DEPRECIATION            | \$324,003          | \$0                | \$0                | \$0                | \$0                | \$0                |
| WO081604                           | 41401 |  | W OPR LIAB & OTHER INSURA     | \$17,696           | \$23,175           | \$23,175           | \$23,175           | \$30,040           | \$30,040           |
| WO081604                           | 42004 |  | W OPR COMPUTER SOFTWARE       | \$30,552           | \$30,457           | \$30,457           | \$29,239           | \$30,000           | \$30,000           |
| WO081604                           | 421FL |  | W OPR FLEET LEASE             | \$19,273           | \$18,460           | \$71,160           | \$28,011           | \$26,000           | \$26,000           |
| WO081604                           | 42200 |  | W OPR I/D EQUIP REPAIR & MAIN | \$659              | \$500              | \$500              | \$1,656            | \$1,000            | \$1,000            |
| WO081604                           | 42302 |  | W OPR OTHER PHONE SVCS        | \$2,682            | \$3,240            | \$3,240            | \$3,430            | \$3,500            | \$3,500            |
| WO081604                           | 43004 |  | W OPR MED FEES                | \$1,782            | \$800              | \$800              | \$967              | \$900              | \$900              |
| WO081604                           | 43007 |  | W OPR OTHER FEES & SVCS       | \$1,800            | \$1,800            | \$27,800           | \$17,561           | \$18,000           | \$18,000           |
| WO081604                           | 43019 |  | W OPR CLIENT COLLECT FEES     | \$0                | \$200              | \$200              | \$0                | \$200              | \$200              |
| WO081604                           | 430LP |  | W OPR FEES LICENSES PERMITS   | \$120              | \$180              | \$180              | \$120              | \$255              | \$255              |
| WO081604                           | 44100 |  | W OPR I/D FUEL CHARGES        | \$2,526            | \$4,600            | \$4,600            | \$3,338            | \$4,600            | \$4,600            |
| WO081604                           | 44102 |  | W OPR GASOLINE PURCHASES      | \$1,924            | \$4,000            | \$4,000            | \$2,675            | \$4,500            | \$4,500            |
| WO081604                           | 46701 |  | W OPR SUPPLIES                | \$88               | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>REVENUE (5)</b>                 |       |  |                               | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>(\$1,460)</b>   | <b>\$0</b>         | <b>\$0</b>         |
| WO026835                           | 550WC |  | WR OPR SELF-INSUR RECOVERI    | \$0                | \$0                | \$0                | (\$1,460)          | \$0                | \$0                |
| <b>EMPLOYEE BENEFITS (8)</b>       |       |  |                               | <b>\$183,291</b>   | <b>\$520,558</b>   | <b>\$520,558</b>   | <b>\$520,558</b>   | <b>\$459,036</b>   | <b>\$459,036</b>   |
| WO081608                           | 80000 |  | W OPR EMPLOYEE BENEFITS       | (\$85,734)         | \$0                | \$0                | \$0                | \$0                | \$0                |
| WO081608                           | 81000 |  | RETIREMENT                    | (\$55,340)         | \$109,380          | \$109,380          | \$109,380          | \$117,605          | \$117,605          |
| WO081608                           | 83000 |  | SOCIAL SECURITY               | \$61,185           | \$57,026           | \$57,026           | \$57,026           | \$56,393           | \$56,393           |
| WO081608                           | 84000 |  | WORKERS' COMP                 | \$21,427           | \$21,061           | \$21,061           | \$21,061           | \$20,213           | \$20,213           |





|                                |       |                             | 2024 Actual      | 2025 Adopted     | 2025 Modified    | 2025 Projected   | 2026 Tentative   | 2026 Adopted     |
|--------------------------------|-------|-----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| WO081608                       | 84500 | GROUP LIFE INSUR            | \$1,104          | \$1,442          | \$1,442          | \$1,442          | \$1,442          | \$1,442          |
| WO081608                       | 86000 | HOSPITAL & MED INSUR        | \$229,336        | \$316,821        | \$316,821        | \$316,821        | \$248,810        | \$248,810        |
| WO081608                       | 86500 | DENTAL INSUR                | \$8,213          | \$10,738         | \$10,738         | \$10,738         | \$10,850         | \$10,850         |
| WO081608                       | 89000 | VISION INSUR                | \$3,099          | \$4,090          | \$4,090          | \$4,090          | \$3,723          | \$3,723          |
| <b>TRANSFER STATIONS (WT)</b>  |       |                             | <b>\$261,945</b> | <b>\$251,300</b> | <b>\$443,600</b> | <b>\$469,020</b> | <b>\$454,100</b> | <b>\$454,100</b> |
| <b>TRANSFER STATIONS (WT0)</b> |       |                             | <b>\$261,945</b> | <b>\$251,300</b> | <b>\$443,600</b> | <b>\$469,020</b> | <b>\$454,100</b> | <b>\$454,100</b> |
| <b>CONTRACTUAL (4)</b>         |       |                             | <b>\$261,945</b> | <b>\$251,300</b> | <b>\$443,600</b> | <b>\$469,020</b> | <b>\$454,100</b> | <b>\$454,100</b> |
| WT081604                       | 40800 | W TRS BLDG & PROP MAIN      | \$39,446         | \$25,000         | \$38,500         | \$55,900         | \$45,000         | \$45,000         |
| WT081604                       | 40801 | W TRS BLDG IMPROVEMENTS     | \$0              | \$35,000         | \$80,000         | \$65,190         | \$62,000         | \$62,000         |
| WT081604                       | 41600 | W TRS ELECTRICITY           | \$33,843         | \$45,000         | \$45,000         | \$41,100         | \$50,000         | \$50,000         |
| WT081604                       | 41801 | TRS HEATING-KEROSENE PURCH  | \$6,098          | \$9,000          | \$9,000          | \$8,067          | \$9,000          | \$9,000          |
| WT081604                       | 42000 | W TRS OFFICE SUPPLIES       | \$2,466          | \$1,000          | \$1,000          | \$2,342          | \$2,500          | \$2,500          |
| WT081604                       | 42100 | W TRS EQUIP RENTAL          | \$616            | \$100            | \$100            | \$0              | \$100            | \$100            |
| WT081604                       | 42200 | TRS I/D EQUIP REPAIR & MAIN | \$132,437        | \$70,000         | \$134,100        | \$119,500        | \$120,000        | \$120,000        |
| WT081604                       | 42202 | W TRS EQUIP REPAIR & MAINT  | \$13,609         | \$50,000         | \$102,700        | \$143,300        | \$145,000        | \$145,000        |
| WT081604                       | 43007 | W TRS OTHER FEES & SVCS     | \$14,117         | \$5,000          | \$5,000          | \$5,838          | \$6,000          | \$6,000          |
| WT081604                       | 43010 | W TRS PEST CONTROL          | \$6,845          | \$4,200          | \$4,200          | \$4,500          | \$4,500          | \$4,500          |
| WT081604                       | 46701 | W TRS SUPPLIES              | \$12,469         | \$7,000          | \$24,000         | \$23,283         | \$10,000         | \$10,000         |

## Payroll Detail

|                                | Positions | Full Time Equivalent (FTE) | Adopted 2026        |
|--------------------------------|-----------|----------------------------|---------------------|
| <b>SOLID WASTE</b>             | <b>19</b> | <b>18.1</b>                | <b>\$ 1,041,944</b> |
| <b>WA017101</b>                | <b>5</b>  | <b>4.1</b>                 | <b>\$258,439</b>    |
| COUNTY SUPR HIGHWAYS           | 1         | 0.1                        | \$ 14,599           |
| DEPUTY DIRECTOR OF SOLID WASTE | 1         | 1                          | \$ 111,263          |
| SR ACCT CLERK                  | 1         | 1                          | \$ 49,375           |
| ACCOUNT CLERK                  | 2         | 2                          | \$ 83,202           |
| <b>WO081601</b>                | <b>14</b> | <b>14</b>                  | <b>\$783,505</b>    |
| SR SITE CREWLEADR SW           | 1         | 1                          | \$ 71,327           |
| SITE CREWLEADER SW             | 2         | 2                          | \$ 118,798          |
| HEAVY EQ OPERATOR SW           | 11        | 11                         | \$ 593,380          |



# Departmental Structure

## Superintendent of Highways

(90% HWY, 10% SW)

## Deputy Director of Solid Waste

### Administration

Senior Account Clerk (1)

Account Clerk (2)

### Ogdensburg Transfer Station

Site Crewleader (1)

Heavy Equipment  
Operator (6)

### Recycling Center

Heavy Equipment  
Operator (1)

### Massena Transfer Station

Senior Site  
Crewleader (1)

Heavy  
Equipment  
Operator (2)

### Gouverneur Transfer Station

Site Crewleader (1)

Heavy Equipment  
Operator (2)

### Star Lake Transfer Station

Site Crewleader (1)



# Treasurer



Renee Cole  
Treasurer

## Mission Statement



The Treasurer's Office works with the St. Lawrence County Board of Legislators and other county departments in maintaining the county's financial well-being through the proper receipt and disbursement of county funds and by the maintenance of accurate financial records. Also, this office works with villages, towns, and school districts in the collection of property taxes and to provide service to taxpayers who remit their taxes directly to the county. Responsible for county payroll and tax enforcement.

## Programs

- Treasurer Administration (T1) (T3) (T4)
- Payroll (T1)
- Accounting and Fiscal Reporting (T1)
- Interest & Earnings on Deposits (T2)
- Tax monies (T3)
- Delinquent Taxes (T4)
- Fringe Benefits (T5)
- Inter-fund transfers (T6)
- Debt Service (T7)
- Human Services Building (T8)

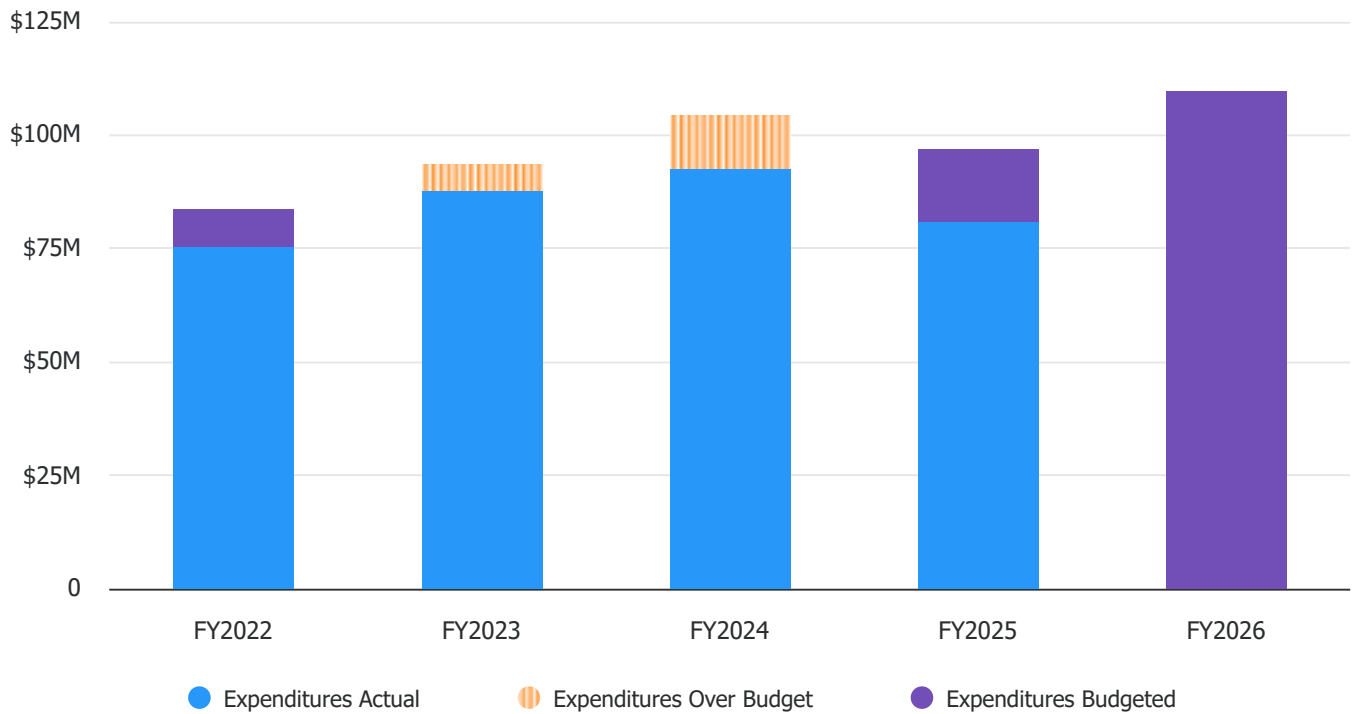
## Program Mandates

- None

- NYPA (TN)
- Fleet Management (TF)
- Capital Projects (T1) (T4) (T6)

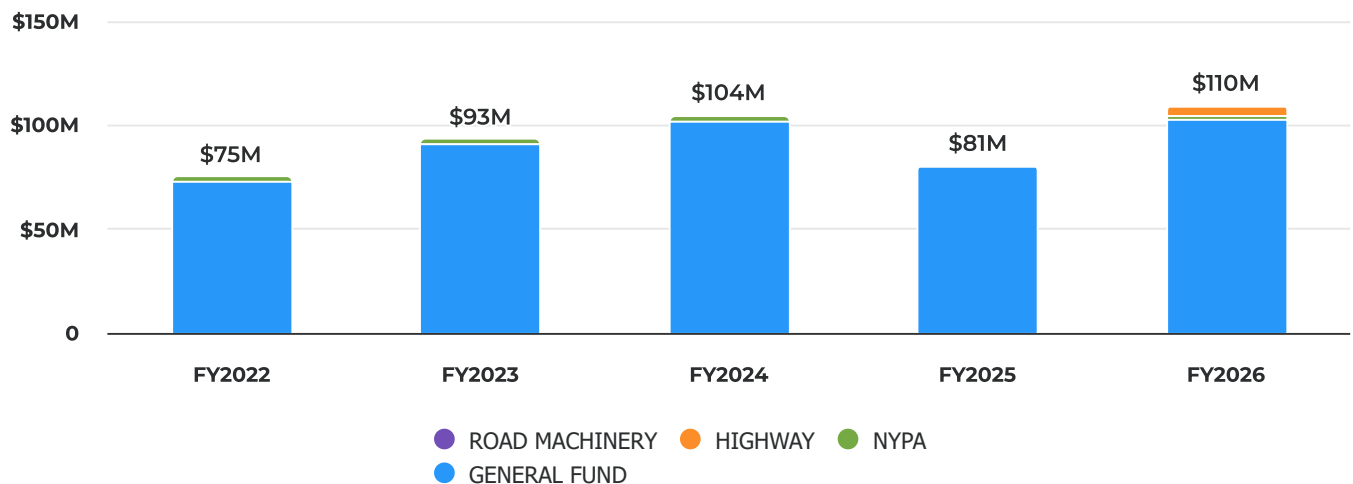
## Appropriation Summary

### Historical Appropriations Across Department

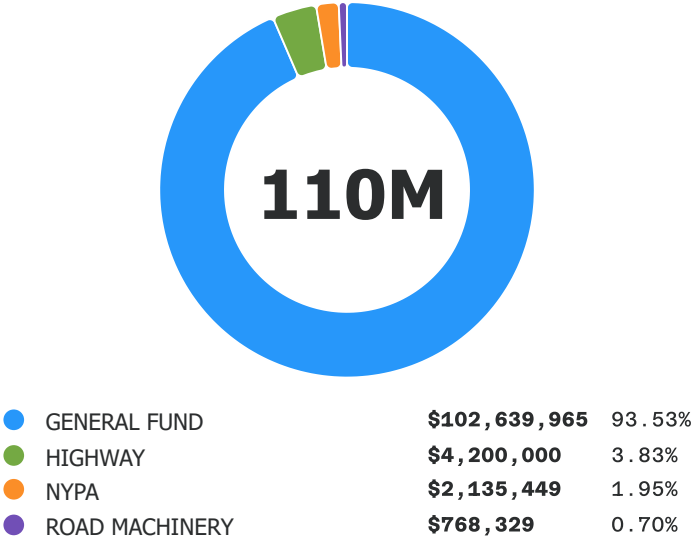


## Appropriations by Fund

### Historical Appropriations by Fund



FY26 Appropriations by Fund

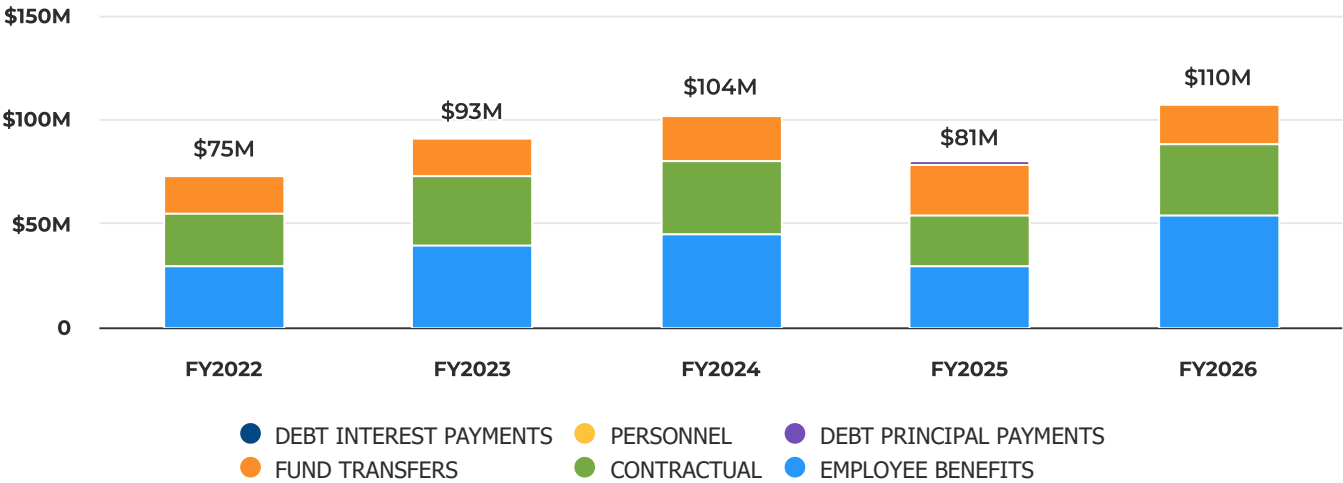


Appropriations by Fund

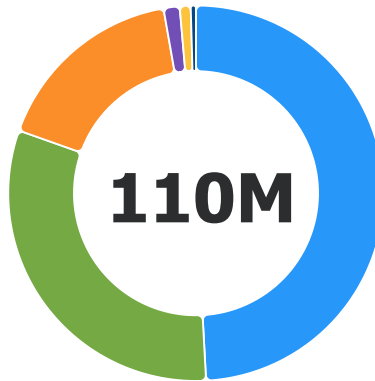
| Category           | 2025 Adopted Budget | 2026 Adopted Budget | FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change) |
|--------------------|---------------------|---------------------|--------------------------------------------------------|
| GENERAL FUND       | \$94,028,433.80     | \$102,639,964.78    | 9.16%                                                  |
| HIGHWAY            | -                   | \$4,200,000.00      | -                                                      |
| ROAD MACHINERY     | \$639,472.00        | \$768,328.80        | 20.15%                                                 |
| NYPA               | \$2,135,449.00      | \$2,135,449.00      | -                                                      |
| Total Expenditures | \$96,803,354.80     | \$109,743,742.58    | 13.37%                                                 |

Appropriations by Category

Historical Appropriations by Category



### FY26 Appropriations by Category



|                           |                     |        |
|---------------------------|---------------------|--------|
| ● EMPLOYEE BENEFITS       | <b>\$53,937,202</b> | 49.15% |
| ● CONTRACTUAL             | <b>\$34,324,712</b> | 31.28% |
| ● FUND TRANSFERS          | <b>\$18,438,864</b> | 16.80% |
| ● DEBT PRINCIPAL PAYMENTS | <b>\$1,515,000</b>  | 1.38%  |
| ● PERSONNEL               | <b>\$1,027,090</b>  | 0.94%  |
| ● DEBT INTEREST PAYMENTS  | <b>\$500,875</b>    | 0.46%  |

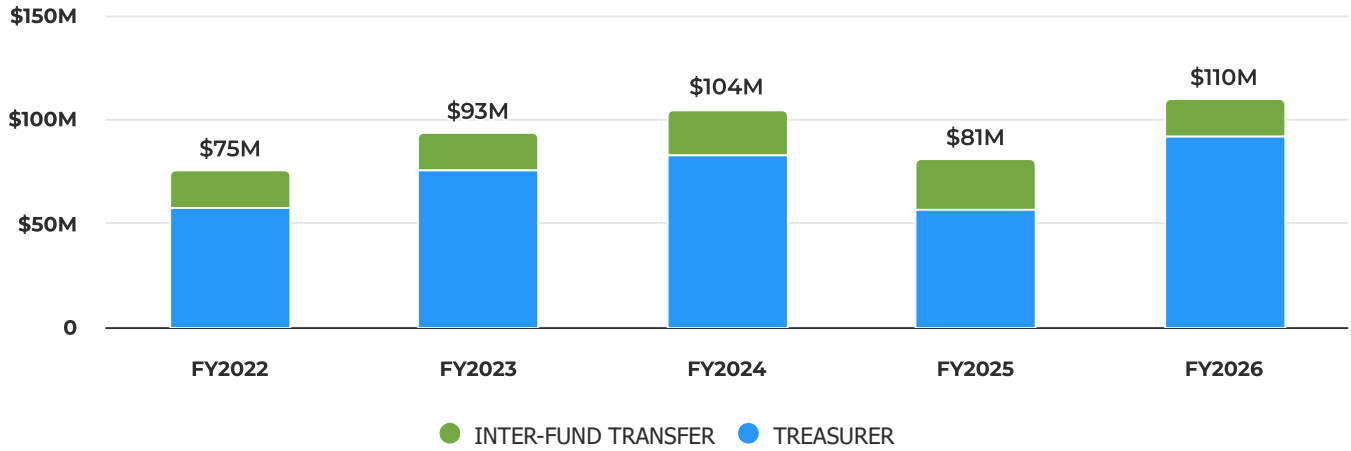
### Appropriations by Category

| Category                  | 2025 Adopted Budget    | 2026 Adopted Budget     | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|------------------------|-------------------------|--------------------------------------------------------------|
| PERSONNEL                 | \$906,450.00           | \$1,027,090.00          | 13.31%                                                       |
| CONTRACTUAL               | \$32,293,081.80        | \$34,324,711.60         | 6.29%                                                        |
| DEBT PRINCIPAL PAYMENTS   | \$1,425,000.00         | \$1,515,000.00          | 6.32%                                                        |
| DEBT INTEREST PAYMENTS    | \$568,400.00           | \$500,875.00            | -11.88%                                                      |
| EMPLOYEE BENEFITS         | \$47,767,860.00        | \$53,937,202.00         | 12.92%                                                       |
| FUND TRANSFERS            | \$13,842,563.00        | \$18,438,863.98         | 33.20%                                                       |
| <b>Total Expenditures</b> | <b>\$96,803,354.80</b> | <b>\$109,743,742.58</b> | <b>13.37%</b>                                                |

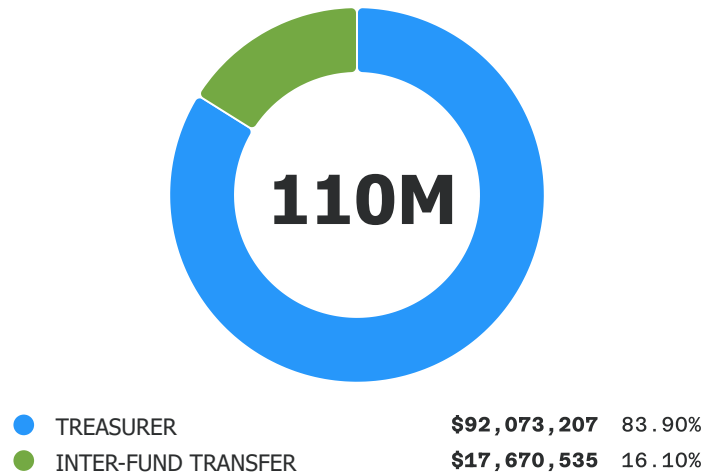


# Appropriations by Division

## Historical Appropriations by Division



## FY26 Appropriations by Division



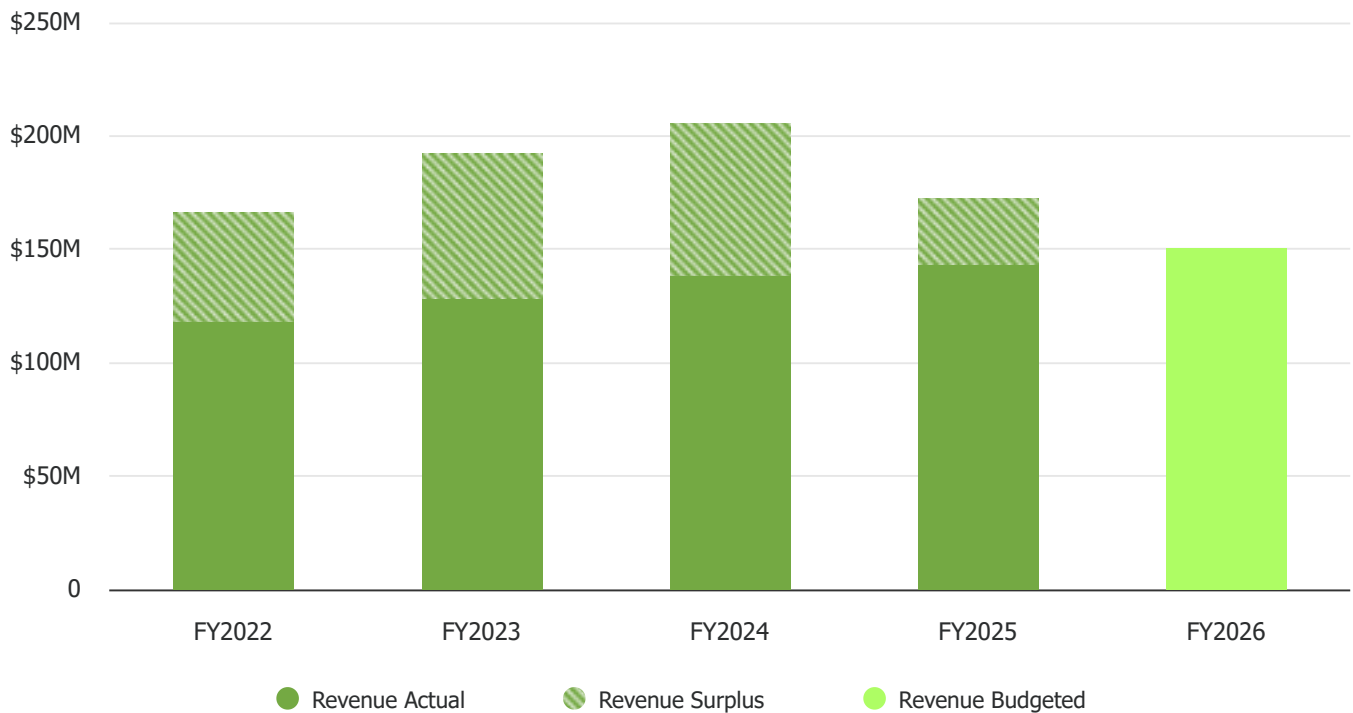
## Appropriations by Division

| Category                  | 2025 Adopted Budget    | 2026 Adopted Budget     | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|------------------------|-------------------------|--------------------------------------------------------------|
| INTER-FUND TRANSFER       | \$13,203,091.00        | \$17,670,535.18         | 33.84%                                                       |
| TREASURER                 | \$83,600,263.80        | \$92,073,207.40         | 10.14%                                                       |
| <b>Total Expenditures</b> | <b>\$96,803,354.80</b> | <b>\$109,743,742.58</b> | <b>13.37%</b>                                                |



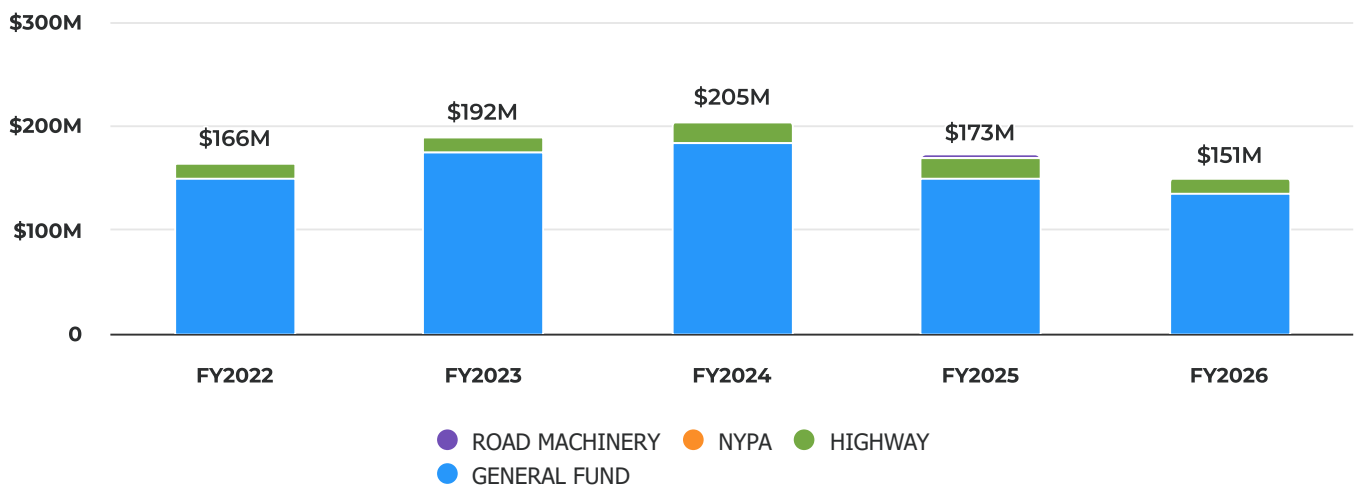
## Revenue Summary

### Historical Revenues Across Department



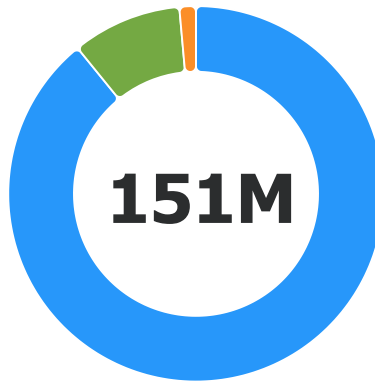
## Revenues by Fund

### Historical Revenues by Fund





### FY26 Revenues by Fund



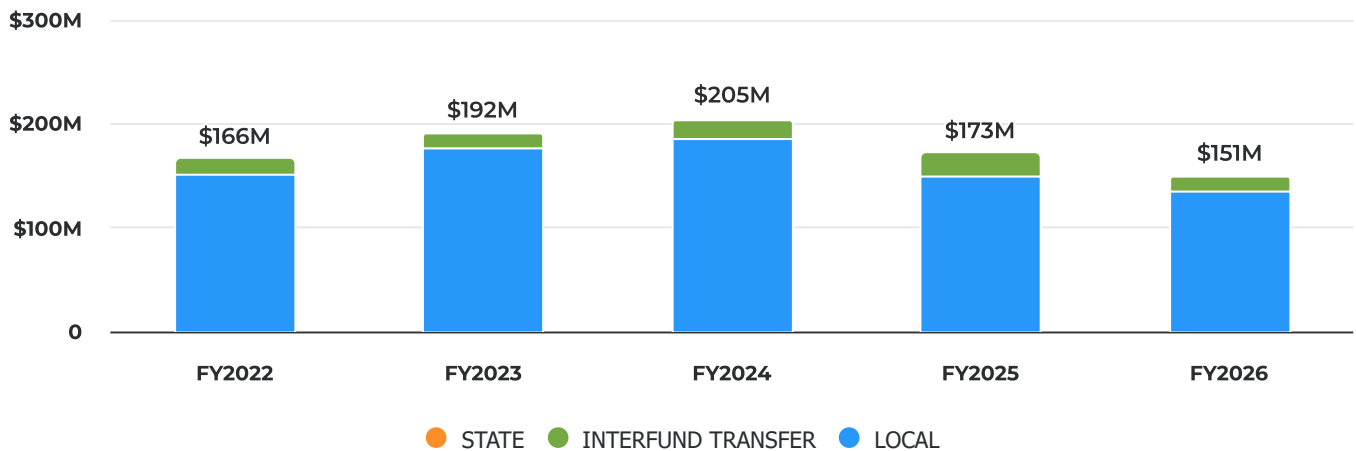
|                |                      |        |
|----------------|----------------------|--------|
| ● GENERAL FUND | <b>\$134,317,505</b> | 89.13% |
| ● HIGHWAY      | <b>\$14,238,864</b>  | 9.45%  |
| ● NYPA         | <b>\$2,135,449</b>   | 1.42%  |

### Revenues by Fund

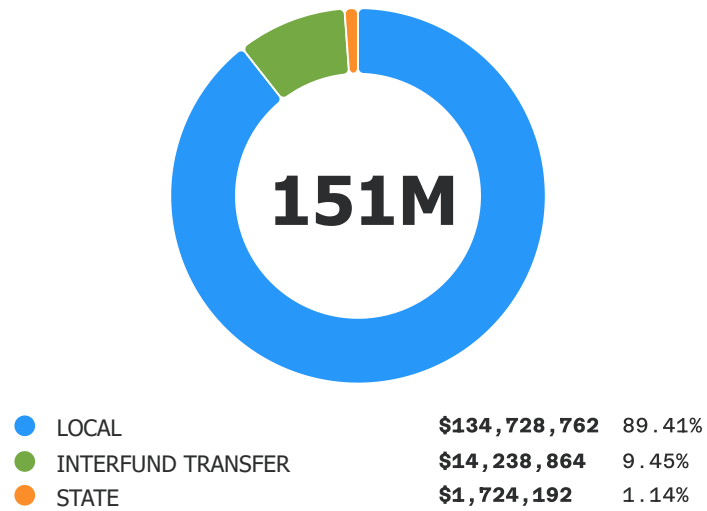
| Category              | 2025 Adopted Budget     | 2026 Adopted Budget     | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|-----------------------|-------------------------|-------------------------|--------------------------------------------------------------|
| GENERAL FUND          | \$126,975,458.00        | \$134,317,504.98        | 5.78%                                                        |
| HIGHWAY               | \$13,842,563.00         | \$14,238,863.98         | 2.86%                                                        |
| NYPA                  | \$2,135,449.00          | \$2,135,449.00          | -                                                            |
| <b>Total Revenues</b> | <b>\$142,953,470.00</b> | <b>\$150,691,817.96</b> | <b>5.41%</b>                                                 |

### Revenues by Revenue Source

#### Historical Revenues by Revenue Source



## FY26 Revenues by Revenue Source



## Revenues by Revenue Source

| Category              | 2025 Adopted Budget     | 2026 Adopted Budget     | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|-----------------------|-------------------------|-------------------------|--------------------------------------------------------------|
| LOCAL                 | \$127,766,907.00        | \$134,728,761.98        | 5.45%                                                        |
| STATE                 | \$1,344,000.00          | \$1,724,192.00          | 28.29%                                                       |
| INTERFUND TRANSFER    | \$13,842,563.00         | \$14,238,863.98         | 2.86%                                                        |
| <b>Total Revenues</b> | <b>\$142,953,470.00</b> | <b>\$150,691,817.96</b> | <b>5.41%</b>                                                 |

# Budget Detail

|                        |       |                           | 2024 Actual            | 2025 Adopted          | 2025 Modified         | 2025 Projected         | 2026 Tentative        | 2026 Adopted          |
|------------------------|-------|---------------------------|------------------------|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|
| <b>TREASURER (320)</b> |       |                           | <b>(\$100,887,713)</b> | <b>(\$46,150,115)</b> | <b>(\$96,976,766)</b> | <b>(\$101,585,387)</b> | <b>(\$40,677,603)</b> | <b>(\$40,948,075)</b> |
| <b>TREASURER (T1)</b>  |       |                           | <b>\$1,509,025</b>     | <b>\$1,575,947</b>    | <b>\$1,939,158</b>    | <b>\$1,944,045</b>     | <b>\$1,821,722</b>    | <b>\$1,821,722</b>    |
| <b>TREASURER (T10)</b> |       |                           | <b>\$1,509,025</b>     | <b>\$1,575,947</b>    | <b>\$1,939,158</b>    | <b>\$1,944,045</b>     | <b>\$1,821,722</b>    | <b>\$1,821,722</b>    |
| <b>PERSONNEL (1)</b>   |       |                           | <b>\$894,890</b>       | <b>\$906,450</b>      | <b>\$906,450</b>      | <b>\$966,120</b>       | <b>\$1,027,090</b>    | <b>\$1,027,090</b>    |
| T1013251               | 10200 | RETRO PAYROLL             | \$0                    | \$0                   | \$0                   | \$758                  | \$0                   | \$0                   |
| T1013251               | 12000 | SUPER/ADMIN               | \$332,473              | \$330,285             | \$330,285             | \$346,829              | \$364,305             | \$364,305             |
| T1013251               | 13000 | TECHNICAL                 | \$282,071              | \$285,176             | \$285,176             | \$294,680              | \$313,875             | \$313,875             |
| T1013251               | 14000 | CLERICAL                  | \$241,640              | \$282,289             | \$282,289             | \$259,224              | \$309,129             | \$309,129             |
| T1013251               | 19000 | TEMP & PART TIME          | \$0                    | \$0                   | \$0                   | \$11,017               | \$30,381              | \$30,381              |
| T1013251               | 19501 | LONGEVITY PMTS            | \$6,945                | \$8,700               | \$8,700               | \$26,420               | \$9,400               | \$9,400               |
| T1013251               | 19502 | VACATION PAYOUT           | \$70                   | \$0                   | \$0                   | \$2,049                | \$0                   | \$0                   |
| T1013251               | 19507 | OUT OF TITLE PAY          | \$813                  | \$0                   | \$0                   | \$469                  | \$0                   | \$0                   |
| T1013251               | 19510 | VACATION BUYBACK          | \$21,031               | \$0                   | \$0                   | \$12,000               | \$0                   | \$0                   |
| T1013251               | 19513 | COMP TIME PAYOUT          | \$0                    | \$0                   | \$0                   | \$1,837                | \$0                   | \$0                   |
| T1013251               | 19515 | T EXT SICK LEAVE HALF PAY | \$0                    | \$0                   | \$0                   | \$2,745                | \$0                   | \$0                   |
| T1013251               | 19550 | T HEALTH INSUR BUYOUT     | \$9,846                | \$0                   | \$0                   | \$8,093                | \$0                   | \$0                   |
| <b>CONTRACTUAL (4)</b> |       |                           | <b>\$155,101</b>       | <b>\$164,410</b>      | <b>\$527,621</b>      | <b>\$479,838</b>       | <b>\$233,478</b>      | <b>\$233,478</b>      |
| T1013254               | 41102 | EDUC WORKSHOPS            | \$4,490                | \$5,380               | \$5,380               | \$3,441                | \$5,600               | \$5,600               |
| T1013254               | 41401 | LIAB & OTHER INSUR        | \$73,477               | \$121,607             | \$121,607             | \$121,607              | \$187,398             | \$187,398             |
| T1013254               | 41901 | CENTRAL PRINTING          | \$270                  | \$250                 | \$250                 | \$260                  | \$260                 | \$260                 |
| T1013254               | 41902 | COMMERCIAL PRINTING       | \$1,427                | \$2,000               | \$2,000               | \$2,585                | \$2,000               | \$2,000               |
| T1013254               | 42000 | OFFICE SUPPLIES           | \$5,051                | \$5,200               | \$5,200               | \$5,100                | \$5,200               | \$5,200               |
| T1013254               | 42004 | COMPUTER SOFTWARE         | \$0                    | \$65                  | \$65                  | \$0                    | \$0                   | \$0                   |
| T1013254               | 42101 | I/D COPYING EQUIP         | \$2,482                | \$2,680               | \$2,680               | \$2,680                | \$2,557               | \$2,557               |
| T1013254               | 42303 | I/D PHONE CHGS            | \$1,432                | \$1,432               | \$1,432               | \$1,432                | \$1,748               | \$1,748               |
| T1013254               | 42402 | I/D POSTAGE               | \$8,942                | \$9,000               | \$9,000               | \$10,638               | \$12,000              | \$12,000              |
| T1013254               | 42600 | BOOKS & PERIODICALS       | \$346                  | \$346                 | \$346                 | \$354                  | \$350                 | \$350                 |
| T1013254               | 42700 | MEMBERSHIPS & DUES        | \$630                  | \$700                 | \$700                 | \$660                  | \$700                 | \$700                 |
| T1013254               | 43002 | LEGAL FEES                | \$40,325               | \$0                   | \$41,535              | \$40,000               | \$0                   | \$0                   |
| T1013254               | 43005 | ADVERTISING FEES          | \$354                  | \$0                   | \$0                   | \$0                    | \$0                   | \$0                   |
| T1013254               | 43007 | OTHER FEES & SVCS         | \$5,504                | \$3,800               | \$325,476             | \$281,205              | \$3,800               | \$3,800               |
| T1013254               | 44000 | T TREAS I/D AUTO EXPENSE  | \$0                    | \$0                   | \$0                   | \$5                    | \$0                   | \$0                   |
| T1013254               | 44100 | I/D FUEL CHGS             | \$0                    | \$0                   | \$0                   | \$13                   | \$0                   | \$0                   |
| T1013254               | 44300 | MILEAGE REIMB             | \$636                  | \$200                 | \$200                 | \$904                  | \$200                 | \$200                 |
| T1013254               | 44500 | OTHER TRAVEL REIMB        | \$9,734                | \$11,750              | \$11,750              | \$8,955                | \$11,665              | \$11,665              |
| <b>REVENUE (5)</b>     |       |                           | <b>(\$11,267)</b>      | <b>(\$5,000)</b>      | <b>(\$5,000)</b>      | <b>(\$12,001)</b>      | <b>(\$15,000)</b>     | <b>(\$15,000)</b>     |
| T1012305               | 55000 | T TREASURER'S FEES        | (\$5,854)              | (\$5,000)             | (\$5,000)             | (\$12,000)             | (\$15,000)            | (\$15,000)            |
| T1026605               | 55000 | T SALE OF REAL PROPERTY   | (\$732)                | \$0                   | \$0                   | \$0                    | \$0                   | \$0                   |
| T1027015               | 55000 | T REFUNDS OF PRIOR YR EXP | (\$4,611)              | \$0                   | \$0                   | \$0                    | \$0                   | \$0                   |
| T1027705               | 55000 | T UNCLASSIFIED REVENUE    | (\$70)                 | \$0                   | \$0                   | (\$1)                  | \$0                   | \$0                   |



|                                              |       |      |                                | 2024 Actual          | 2025 Adopted         | 2025 Modified        | 2025 Projected       | 2026 Tentative       | 2026 Adopted         |
|----------------------------------------------|-------|------|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>EMPLOYEE BENEFITS (8)</b>                 |       |      |                                | <b>\$470,301</b>     | <b>\$510,087</b>     | <b>\$510,087</b>     | <b>\$510,087</b>     | <b>\$576,154</b>     | <b>\$576,154</b>     |
| T1013258                                     | 81000 |      | RETIREMENT                     | \$117,046            | \$123,821            | \$123,821            | \$123,821            | \$149,606            | \$149,606            |
| T1013258                                     | 83000 |      | SOCIAL SECURITY                | \$63,888             | \$64,595             | \$64,595             | \$64,595             | \$72,827             | \$72,827             |
| T1013258                                     | 84000 |      | WORKERS' COMP                  | \$23,347             | \$23,841             | \$23,841             | \$23,841             | \$26,498             | \$26,498             |
| T1013258                                     | 84500 |      | GROUP LIFE INSUR               | \$1,445              | \$1,545              | \$1,545              | \$1,545              | \$1,545              | \$1,545              |
| T1013258                                     | 86000 |      | HOSPITAL & MEDICAL INSUR       | \$250,350            | \$280,922            | \$280,922            | \$280,922            | \$310,476            | \$310,476            |
| T1013258                                     | 86500 |      | DENTAL INSUR                   | \$10,681             | \$11,505             | \$11,505             | \$11,505             | \$11,625             | \$11,625             |
| T1013258                                     | 89000 |      | VISION INSUR                   | \$3,544              | \$3,858              | \$3,858              | \$3,858              | \$3,577              | \$3,577              |
| <b>INT. &amp; EARNINGS ON DEPOSITS (T2)</b>  |       |      |                                | <b>(\$7,738,809)</b> | <b>(\$7,005,105)</b> | <b>(\$7,000,305)</b> | <b>(\$6,581,259)</b> | <b>(\$6,787,852)</b> | <b>(\$6,787,852)</b> |
| <b>INT. &amp; EARNINGS ON DEPOSITS (T20)</b> |       |      |                                | <b>(\$7,738,809)</b> | <b>(\$7,005,105)</b> | <b>(\$7,000,305)</b> | <b>(\$6,581,259)</b> | <b>(\$6,787,852)</b> | <b>(\$6,787,852)</b> |
| <b>CONTRACTUAL (4)</b>                       |       |      |                                | <b>\$963,877</b>     | <b>\$693,883</b>     | <b>\$698,683</b>     | <b>\$875,336</b>     | <b>\$901,846</b>     | <b>\$901,846</b>     |
| T2013254                                     | 40700 |      | T TREAS RENT SHORTFALLS        | \$52,294             | \$5,347              | \$10,147             | \$21,000             | \$22,000             | \$22,000             |
| T2013254                                     | 41600 |      | T TREAS ELECTRICITY            | \$123                | \$236                | \$236                | \$250                | \$250                | \$250                |
| T2013254                                     | 41802 |      | T TREAS HEATING-NATURAL GAS    | \$116                | \$200                | \$200                | \$1,000              | \$1,000              | \$1,000              |
| T2013254                                     | 43003 |      | T ACCOUNTING & FINANCIAL FEES  | \$16,065             | \$16,100             | \$16,100             | \$16,100             | \$16,500             | \$16,500             |
| T2019874                                     | 460BR |      | B BRASHER TRIBAL-STATE COMPACT | \$447,639            | \$336,000            | \$336,000            | \$418,493            | \$431,048            | \$431,048            |
| T2019874                                     | 460MS |      | B MASSENA TRIBAL-STATE COMPACT | \$447,639            | \$336,000            | \$336,000            | \$418,493            | \$431,048            | \$431,048            |
| <b>REVENUE (5)</b>                           |       |      |                                | <b>(\$8,702,686)</b> | <b>(\$7,698,988)</b> | <b>(\$7,698,988)</b> | <b>(\$7,456,595)</b> | <b>(\$7,689,698)</b> | <b>(\$7,689,698)</b> |
| T2012895                                     | 55000 | NYPA | T NEW YORK POWER AUTH          | (\$697,159)          | (\$700,000)          | (\$700,000)          | (\$832,333)          | (\$770,000)          | (\$770,000)          |
| T2024015                                     | 55000 |      | T INTEREST AND EARNINGS        | (\$221,500)          | (\$225,000)          | (\$225,000)          | (\$160,455)          | (\$160,000)          | (\$160,000)          |
| T2024015                                     | 55001 |      | GF INVESTMENT EARNINGS         | (\$1,103,665)        | (\$800,000)          | (\$800,000)          | (\$215,533)          | (\$459,980)          | (\$459,980)          |
| T2024015                                     | 55001 | CD   | CERT OF DEPOSIT EARNINGS       | (\$990,798)          | (\$900,000)          | (\$900,000)          | (\$849,005)          | (\$948,540)          | (\$948,540)          |
| T2024015                                     | 55001 | MM   | GF MM INTEREST EARNED          | (\$837,939)          | (\$800,000)          | (\$800,000)          | (\$1,089,700)        | (\$979,100)          | (\$979,100)          |
| T2024015                                     | 55001 | NYC  | GF NYCLASS INVEST EARNINGS     | (\$1,448,728)        | (\$1,050,000)        | (\$1,050,000)        | (\$787,920)          | (\$662,775)          | (\$662,775)          |
| T2024015                                     | 55001 | SWP  | GF SWEEP INVEST EARNINGS       | (\$92,872)           | \$0                  | \$0                  | (\$274,480)          | (\$243,990)          | (\$243,990)          |
| T2024105                                     | 550CC |      | T COUNTY CLERK/ABSTRACT ORS    | (\$5,364)            | (\$6,744)            | (\$6,744)            | (\$8,124)            | (\$6,744)            | (\$6,744)            |
| T2024105                                     | 550MR |      | T ST LAW ZINC MINERAL RIGHT    | \$0                  | (\$610)              | (\$610)              | (\$610)              | (\$610)              | (\$610)              |
| T2024105                                     | 550SP |      | T STATE POLICE RENTAL          | (\$61,185)           | (\$61,634)           | (\$61,634)           | (\$61,634)           | (\$61,634)           | (\$61,634)           |
| T2026105                                     | 55000 |      | T FINES                        | (\$8,826)            | (\$7,000)            | (\$7,000)            | (\$6,434)            | (\$6,500)            | (\$6,500)            |
| T2026205                                     | 55000 |      | T FORFEITURE OF DEPOSITS       | (\$14,098)           | (\$5,000)            | (\$5,000)            | (\$6,100)            | (\$6,100)            | (\$6,100)            |
| T2026505                                     | 550GA |      | T GENERAL AUCTION PROCEEDS     | (\$15,015)           | (\$15,000)           | (\$15,000)           | (\$15,000)           | (\$15,000)           | (\$15,000)           |
| T2026505                                     | 550SA |      | T AUCTION PROCEEDS FOR SHER    | (\$22,300)           | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |
| T2026905                                     | 55000 | TBCO | T TOBACCO SETTLEMENT REIMB     | (\$1,527,172)        | (\$1,693,000)        | (\$1,693,000)        | (\$1,392,794)        | (\$1,563,533)        | (\$1,563,533)        |
| T2027205                                     | 550OG |      | T OTB DISTRIB EARNINGS         | (\$83,257)           | (\$90,000)           | (\$90,000)           | (\$80,000)           | (\$80,000)           | (\$80,000)           |
| T2027205                                     | 550OS |      | T OTB DISTRIB SCHOLARSH        | (\$1,000)            | (\$1,000)            | (\$1,000)            | (\$1,000)            | (\$1,000)            | (\$1,000)            |



|                         |       |    |                               | 2024 Actual            | 2025 Adopted          | 2025 Modified          | 2025 Projected         | 2026 Tentative        | 2026 Adopted          |
|-------------------------|-------|----|-------------------------------|------------------------|-----------------------|------------------------|------------------------|-----------------------|-----------------------|
| T2027705                | 55000 |    | T MISC REVENUE                | \$0                    | \$0                   | \$0                    | (\$1,501)              | \$0                   | \$0                   |
| T2030145                | 56000 |    | STATE AID TRIBAL REVENUE      | (\$1,571,808)          | (\$1,344,000)         | (\$1,344,000)          | (\$1,673,972)          | (\$1,724,192)         | (\$1,724,192)         |
| <b>TAX MONIES (T3)</b>  |       |    |                               | <b>(\$110,715,551)</b> | <b>(\$54,392,951)</b> | <b>(\$110,943,245)</b> | <b>(\$113,803,335)</b> | <b>(\$57,609,395)</b> | <b>(\$57,609,395)</b> |
| <b>TAX MONIES (T30)</b> |       |    |                               | <b>(\$110,715,551)</b> | <b>(\$54,392,951)</b> | <b>(\$110,943,245)</b> | <b>(\$113,803,335)</b> | <b>(\$57,609,395)</b> | <b>(\$57,609,395)</b> |
| <b>CONTRACTUAL (4)</b>  |       |    |                               | <b>\$30,066,882</b>    | <b>\$27,970,794</b>   | <b>\$27,965,994</b>    | <b>\$29,229,000</b>    | <b>\$29,537,226</b>   | <b>\$29,537,226</b>   |
| T3013254                | 41901 |    | I/D CENTRAL PRINTING          | \$6,913                | \$7,313               | \$7,313                | \$8,825                | \$9,090               | \$9,090               |
| T3013254                | 41901 | OG | OGD I/D CENTRAL PRINTING      | \$514                  | \$500                 | \$500                  | \$244                  | \$0                   | \$0                   |
| T3013254                | 42000 |    | OFFICE SUPPLIES & EXP         | \$6,125                | \$7,000               | \$7,000                | \$7,000                | \$8,500               | \$8,500               |
| T3013254                | 42004 |    | COMPUTER SOFTWARE             | \$73,256               | \$73,256              | \$73,256               | \$73,256               | \$78,256              | \$78,256              |
| T3013254                | 42100 |    | EQUIP RENTAL                  | \$3,376                | \$3,376               | \$3,376                | \$3,376                | \$3,545               | \$3,545               |
| T3013254                | 42401 |    | REGULAR POSTAGE               | \$56,500               | \$56,000              | \$56,000               | \$61,000               | \$63,000              | \$63,000              |
| T3013254                | 42402 |    | I/D POSTAGE                   | \$2,838                | \$2,500               | \$2,500                | \$3,000                | \$3,500               | \$3,500               |
| T3013254                | 42402 | OG | OGD I/D POSTAGE               | \$311                  | \$0                   | \$0                    | \$31                   | \$0                   | \$0                   |
| T3013254                | 43007 |    | OTHER FEES & SVCS             | \$67,578               | \$107,000             | \$101,050              | \$93,138               | \$101,000             | \$101,000             |
| T3013254                | 465TB |    | BILL PMTS                     | \$49,663               | \$50,111              | \$50,111               | \$50,124               | \$52,100              | \$52,100              |
| T3013254                | 465TB | OG | OG TAX MONIES BILL PMTS       | \$33                   | \$0                   | \$0                    | \$0                    | \$0                   | \$0                   |
| T3019504                | 49800 |    | TAXES ON CNTY REFORESTATN     | \$52,288               | \$53,750              | \$54,900               | \$54,853               | \$55,350              | \$55,350              |
| T3019854                | 465ST |    | DISTRIBUTION OF SALES TAX     | \$29,747,488           | \$27,609,988          | \$27,609,988           | \$28,874,153           | \$29,162,885          | \$29,162,885          |
| <b>REVENUE (5)</b>      |       |    |                               | <b>(\$140,782,433)</b> | <b>(\$82,363,745)</b> | <b>(\$138,909,239)</b> | <b>(\$143,032,336)</b> | <b>(\$87,146,621)</b> | <b>(\$87,146,621)</b> |
| T3010015                | 55000 |    | REAL PROPERTY TAXES           | (\$51,225,378)         | \$0                   | (\$56,545,494)         | (\$55,882,219)         | \$0                   | \$0                   |
| T3010015                | 550PT |    | INSTALLMENT PMT OF TAXES      | (\$379,077)            | (\$360,375)           | (\$360,375)            | (\$377,078)            | (\$372,000)           | (\$372,000)           |
| T3010515                | 55000 |    | GAIN FROM SALE OF TAX PROP    | \$3,291                | \$0                   | \$0                    | \$0                    | \$0                   | \$0                   |
| T3010815                | 55000 |    | OTHER PMTS IN LIEU OF TAX     | (\$469,120)            | (\$523,160)           | (\$523,160)            | (\$564,000)            | (\$519,255)           | (\$519,255)           |
| T3010905                | 55000 |    | INTEREST & PENALTIES ON TAXES | (\$2,173,869)          | (\$1,900,000)         | (\$1,900,000)          | (\$2,225,588)          | (\$2,100,000)         | (\$2,100,000)         |
| T3010905                | 55000 | OC | OG CITY INT & PENALTIES TAXES | (\$68,632)             | \$0                   | \$0                    | (\$69,498)             | \$0                   | \$0                   |
| T3010905                | 55000 | OG | OG CO INT & PENALTIES TAXES   | (\$22,074)             | \$0                   | \$0                    | (\$7,151)              | \$0                   | \$0                   |
| T3010905                | 550HT |    | INT & PEN HOTEL ROOM OCC      | \$0                    | (\$150)               | (\$150)                | (\$150)                | (\$150)               | (\$150)               |
| T3011105                | 55000 |    | SALES AND USE TAX             | (\$84,577,285)         | (\$78,500,000)        | (\$78,500,000)         | (\$82,094,214)         | (\$82,915,156)        | (\$82,915,156)        |
| T3011115                | 55000 |    | TAX ON CONS UTILITY BILLS     | (\$265)                | \$0                   | \$0                    | \$0                    | \$0                   | \$0                   |
| T3011155                | 55000 |    | TOWNS SHARE OF SALES TAX      | (\$719,726)            | \$0                   | \$0                    | (\$679,827)            | \$0                   | \$0                   |
| T3011165                | 55000 |    | TAX ON ADULT USE CANNABIS     | (\$16,308)             | (\$5,000)             | (\$5,000)              | (\$30,000)             | (\$30,000)            | (\$30,000)            |
| T3011165                | 55001 |    | TAX ON MEDICAL CANNABIS       | \$0                    | \$0                   | \$0                    | (\$25)                 | \$0                   | \$0                   |
| T3011895                | 550EF |    | ENVIRONMENTAL LEGAL FEES      | (\$30,990)             | (\$40,000)            | (\$40,000)             | \$0                    | (\$40,000)            | (\$40,000)            |
| T3011895                | 550FF |    | FORECLOSURE FEE               | (\$370,398)            | (\$350,000)           | (\$350,000)            | (\$412,533)            | (\$415,000)           | (\$415,000)           |
| T3011895                | 550HT |    | TAX ON HOTEL ROOM OCCUPAN     | (\$704,955)            | (\$650,000)           | (\$650,000)            | (\$670,000)            | (\$720,000)           | (\$720,000)           |
| T3011895                | 550ST |    | STUMPAGE/FORE ST LAND         | (\$27,647)             | (\$35,060)            | (\$35,060)             | (\$19,600)             | (\$35,060)            | (\$35,060)            |
| T2027705                | 55000 |    | UNCLASSIFIED REVENUE          | \$0                    | \$0                   | \$0                    | (\$453)                | \$0                   | \$0                   |



|                                            |       |    |                                | 2024 Actual           | 2025 Adopted          | 2025 Modified         | 2025 Projected        | 2026 Tentative        | 2026 Adopted          |
|--------------------------------------------|-------|----|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>TAX ADVERTISING &amp; EXPENSE (T4)</b>  |       |    |                                | <b>(\$18,635)</b>     | <b>(\$11,875)</b>     | <b>(\$11,875)</b>     | <b>(\$15,470)</b>     | <b>(\$12,525)</b>     | <b>(\$12,525)</b>     |
| <b>TAX ADVERTISING &amp; EXPENSE (T40)</b> |       |    |                                | <b>(\$18,635)</b>     | <b>(\$11,875)</b>     | <b>(\$11,875)</b>     | <b>(\$15,470)</b>     | <b>(\$12,525)</b>     | <b>(\$12,525)</b>     |
| <b>CONTRACTUAL (4)</b>                     |       |    |                                | <b>\$32,469</b>       | <b>\$33,125</b>       | <b>\$33,125</b>       | <b>\$30,530</b>       | <b>\$33,475</b>       | <b>\$33,475</b>       |
| T4013624                                   | 41901 |    | T TAX CENTRAL PRINTIN          | \$1,906               | \$1,500               | \$1,500               | \$2,300               | \$2,350               | \$2,350               |
| T4013624                                   | 42000 |    | T TAX ADV OFFICE SUPPLIES      | \$3,507               | \$400                 | \$400                 | \$400                 | \$400                 | \$400                 |
| T4013624                                   | 42402 |    | T I/D TAX ADV POSTAGE          | \$14,002              | \$15,000              | \$15,000              | \$15,000              | \$16,000              | \$16,000              |
| T4013624                                   | 43005 |    | T TAX ADVERTISING FEES         | \$12,827              | \$16,000              | \$16,000              | \$12,588              | \$14,500              | \$14,500              |
| T4013624                                   | 43007 |    | T TAX ADV OTHER FEES & SVC     | \$0                   | \$0                   | \$0                   | \$100                 | \$0                   | \$0                   |
| T4013624                                   | 44000 |    | T TAX I/D AUTO EXPENSES        | \$3                   | \$0                   | \$0                   | \$0                   | \$0                   | \$0                   |
| T4013624                                   | 44100 |    | T TAX I/D FUEL CHGS            | \$224                 | \$225                 | \$225                 | \$142                 | \$225                 | \$225                 |
| <b>REVENUE (5)</b>                         |       |    |                                | <b>(\$51,104)</b>     | <b>(\$45,000)</b>     | <b>(\$45,000)</b>     | <b>(\$46,000)</b>     | <b>(\$46,000)</b>     | <b>(\$46,000)</b>     |
| T4012355                                   | 55000 |    | T CHGS FOR TAX ADMIN           | (\$50,762)            | (\$45,000)            | (\$45,000)            | (\$46,000)            | (\$46,000)            | (\$46,000)            |
| T4012355                                   | 55000 | OG | OG CO CHGS FOR TAX ADMIN       | (\$342)               | \$0                   | \$0                   | \$0                   | \$0                   | \$0                   |
| <b>FRINGE BENEFITS (T5)</b>                |       |    |                                | <b>\$11,100,036</b>   | <b>\$11,264,927</b>   | <b>\$11,264,927</b>   | <b>\$13,004,140</b>   | <b>\$15,181,048</b>   | <b>\$14,910,576</b>   |
| <b>FRINGE BENEFITS (T50)</b>               |       |    |                                | <b>\$11,100,036</b>   | <b>\$11,264,927</b>   | <b>\$11,264,927</b>   | <b>\$13,004,140</b>   | <b>\$15,181,048</b>   | <b>\$14,910,576</b>   |
| <b>REVENUE (5)</b>                         |       |    |                                | <b>(\$33,564,204)</b> | <b>(\$35,992,846)</b> | <b>(\$35,992,846)</b> | <b>(\$36,468,580)</b> | <b>(\$38,180,000)</b> | <b>(\$38,450,472)</b> |
| T5012895                                   | 55000 |    | T FB REIMBS                    | (\$3,651,350)         | (\$3,950,000)         | (\$3,950,000)         | (\$3,767,000)         | (\$3,955,000)         | (\$3,955,000)         |
| T5012895                                   | 550RI |    | T FB DEPT FRINGE BENEFITS REIM | (\$25,871,930)        | (\$28,172,658)        | (\$28,172,658)        | (\$27,807,000)        | (\$29,792,000)        | (\$30,062,472)        |
| T5027005                                   | 55000 |    | T REIMB MED DRUG SUBSIDY PRGM  | (\$1,534,533)         | (\$1,735,000)         | (\$1,735,000)         | (\$1,974,000)         | (\$2,033,000)         | (\$2,033,000)         |
| T5027015                                   | 55000 |    | T REFUNDS OF PRIOR YEARS EXP   | (\$217,764)           | \$0                   | \$0                   | (\$547,580)           | \$0                   | \$0                   |
| T5027705                                   | 55000 |    | T HEALTH CARE REBATES          | (\$2,288,627)         | (\$2,135,188)         | (\$2,135,188)         | (\$2,373,000)         | (\$2,400,000)         | (\$2,400,000)         |
| <b>EMPLOYEE BENEFITS (8)</b>               |       |    |                                | <b>\$44,664,240</b>   | <b>\$47,257,773</b>   | <b>\$47,257,773</b>   | <b>\$49,472,720</b>   | <b>\$53,361,048</b>   | <b>\$53,361,048</b>   |
| T5090108                                   | 81000 |    | RETIREMENT                     | \$6,771,432           | \$7,955,000           | \$7,955,000           | \$8,047,286           | \$8,775,000           | \$8,775,000           |
| T5090308                                   | 83000 |    | SOCIAL SECURITY                | \$3,602,918           | \$3,851,130           | \$3,851,130           | \$3,961,650           | \$4,210,000           | \$4,210,000           |
| T5090408                                   | 84000 |    | WORKERS' COMP                  | \$1,333,041           | \$1,366,137           | \$1,366,137           | \$1,366,137           | \$1,433,273           | \$1,433,273           |
| T5090458                                   | 84500 |    | GROUP LIFE INSUR               | \$120,237             | \$121,000             | \$121,000             | \$121,725             | \$124,000             | \$124,000             |
| T5090508                                   | 85000 |    | UNEMPLOYMENT INSUR             | \$127,521             | \$120,000             | \$120,000             | \$112,000             | \$120,000             | \$120,000             |
| T5090608                                   | 86000 |    | HOSPITAL & MED INSUR           | \$18,275,068          | \$19,650,000          | \$19,650,000          | \$19,285,000          | \$20,867,000          | \$20,867,000          |
| T5090608                                   | 860AD |    | ADMIN EXPENSES                 | \$1,271,160           | \$1,370,000           | \$1,370,000           | \$1,395,000           | \$1,384,925           | \$1,384,925           |
| T5090608                                   | 860FB |    | FLEXIBLE BENEFITS              | \$2,335               | \$2,500               | \$2,500               | \$2,500               | \$2,500               | \$2,500               |
| T5090608                                   | 860MC |    | MEDICARE PREM REIMB            | \$1,187,581           | \$1,200,000           | \$1,200,000           | \$1,184,532           | \$1,200,000           | \$1,200,000           |
| T5090608                                   | 860PH |    | PHARMACY EXPENSES              | \$10,660,035          | \$10,260,000          | \$10,260,000          | \$12,658,000          | \$13,845,000          | \$13,845,000          |
| T5090608                                   | 86500 |    | DENTAL INSUR                   | \$1,093,120           | \$1,141,181           | \$1,141,181           | \$1,116,000           | \$1,172,000           | \$1,172,000           |
| T5090898                                   | 89000 |    | VISION INSUR                   | \$219,790             | \$220,825             | \$220,825             | \$222,890             | \$227,350             | \$227,350             |
| <b>INTER FUND TRANSFERS (T6)</b>           |       |    |                                | <b>\$2,532,476</b>    | <b>\$0</b>            | <b>\$5,355,632</b>    | <b>\$1,375,000</b>    | <b>\$4,200,000</b>    | <b>\$4,200,000</b>    |
| <b>TRANSFERS FROM GEN FUND (T61)</b>       |       |    |                                | <b>\$21,321,087</b>   | <b>\$13,203,091</b>   | <b>\$28,258,723</b>   | <b>\$24,278,091</b>   | <b>\$13,470,535</b>   | <b>\$13,470,535</b>   |
| <b>FUND TRANSFERS (9)</b>                  |       |    |                                | <b>\$21,321,087</b>   | <b>\$13,203,091</b>   | <b>\$28,258,723</b>   | <b>\$24,278,091</b>   | <b>\$13,470,535</b>   | <b>\$13,470,535</b>   |
| T6199019                                   | 90300 |    | T IFT GF TRANSFER TO CR        | \$18,885,115          | \$13,203,091          | \$19,303,091          | \$19,303,091          | \$13,470,535          | \$13,470,535          |
| T6199019                                   | 90400 |    | T IFT GF TRANSFER TO RM        | \$185,496             | \$0                   | \$3,600,000           | \$3,600,000           | \$0                   | \$0                   |
| T6199509                                   | 90600 |    | IFT GF TRANSFER TO CP          | \$1,600,476           | \$0                   | (\$53,368)            | \$1,300,000           | \$0                   | \$0                   |



|                                       |       |     |                           | 2024 Actual           | 2025 Adopted          | 2025 Modified         | 2025 Projected        | 2026 Tentative        | 2026 Adopted          |
|---------------------------------------|-------|-----|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| T6199509                              | 90600 | CB  | CB TRANSFERS TO CP        | \$0                   | \$0                   | \$3,000,000           | \$0                   | \$0                   | \$0                   |
| T6199509                              | 90600 | POM | POM TRANSFERS TO CP       | \$0                   | \$0                   | \$960,000             | \$0                   | \$0                   | \$0                   |
| T6199509                              | 90600 | TSD | TSD IFT GF TRANSFER TO CP | \$650,000             | \$0                   | \$149,000             | \$75,000              | \$0                   | \$0                   |
| T6199509                              | 90600 | WR  | WR TRANSFERS TO CP        | \$0                   | \$0                   | \$1,300,000           | \$0                   | \$0                   | \$0                   |
| <b>TRANSFERS FROM CO ROAD (T63)</b>   |       |     |                           | <b>(\$18,503,115)</b> | <b>(\$13,842,563)</b> | <b>(\$19,942,563)</b> | <b>(\$19,942,563)</b> | <b>(\$10,038,864)</b> | <b>(\$10,038,864)</b> |
| <b>FUND TRANSFERS (9)</b>             |       |     |                           | <b>(\$18,503,115)</b> | <b>(\$13,842,563)</b> | <b>(\$19,942,563)</b> | <b>(\$19,942,563)</b> | <b>(\$10,038,864)</b> | <b>(\$10,038,864)</b> |
| T6350319                              | 90100 |     | T IFT CR TRANSFER FROM GF | (\$18,885,115)        | (\$13,203,091)        | (\$19,303,091)        | (\$19,303,091)        | (\$13,470,535)        | (\$13,470,535)        |
| T6350319                              | 90400 |     | T IFT CR TRANSFER FROM RM | \$0                   | (\$639,472)           | (\$639,472)           | (\$639,472)           | (\$768,329)           | (\$768,329)           |
| T6399019                              | 90400 |     | T IFT CR TRANSFER TO RM   | \$100,000             | \$0                   | \$0                   | \$0                   | \$0                   | \$0                   |
| T6399509                              | 90600 | TSD | TSD IFT CR TRANSFER TO CP | \$282,000             | \$0                   | \$0                   | \$0                   | \$4,200,000           | \$4,200,000           |
| <b>TRANSFERS FROM ROAD MACH (T64)</b> |       |     |                           | <b>(\$285,496)</b>    | <b>\$639,472</b>      | <b>(\$2,960,528)</b>  | <b>(\$2,960,528)</b>  | <b>\$768,329</b>      | <b>\$768,329</b>      |
| <b>FUND TRANSFERS (9)</b>             |       |     |                           | <b>(\$285,496)</b>    | <b>\$639,472</b>      | <b>(\$2,960,528)</b>  | <b>(\$2,960,528)</b>  | <b>\$768,329</b>      | <b>\$768,329</b>      |
| T6450319                              | 90100 |     | T IFT RM TRANSFER FROM GF | (\$185,496)           | \$0                   | (\$3,600,000)         | (\$3,600,000)         | \$0                   | \$0                   |
| T6450319                              | 90300 |     | T IFT RM TRANSFER FROM CR | (\$100,000)           | \$0                   | \$0                   | \$0                   | \$0                   | \$0                   |
| T6499019                              | 90300 |     | T IFT RM TRANSFER TO CR   | \$0                   | \$639,472             | \$639,472             | \$639,472             | \$768,329             | \$768,329             |
| <b>DEBT SVC (T7)</b>                  |       |     |                           | <b>\$1,992,200</b>    | <b>\$1,993,400</b>    | <b>\$1,993,400</b>    | <b>\$1,993,400</b>    | <b>\$2,015,875</b>    | <b>\$2,015,875</b>    |
| <b>DEBT SVC (T70)</b>                 |       |     |                           | <b>\$1,992,200</b>    | <b>\$1,993,400</b>    | <b>\$1,993,400</b>    | <b>\$1,993,400</b>    | <b>\$2,015,875</b>    | <b>\$2,015,875</b>    |
| <b>DEBT PRINCIPAL PMTS (6)</b>        |       |     |                           | <b>\$1,360,000</b>    | <b>\$1,425,000</b>    | <b>\$1,425,000</b>    | <b>\$1,425,000</b>    | <b>\$1,515,000</b>    | <b>\$1,515,000</b>    |
| T7097106                              | 61000 |     | BOND PRINCIPAL PMTS       | \$1,360,000           | \$1,425,000           | \$1,425,000           | \$1,425,000           | \$1,515,000           | \$1,515,000           |
| <b>DEBT INTEREST PMTS (7)</b>         |       |     |                           | <b>\$632,200</b>      | <b>\$568,400</b>      | <b>\$568,400</b>      | <b>\$568,400</b>      | <b>\$500,875</b>      | <b>\$500,875</b>      |
| T7097107                              | 71000 |     | BOND INTEREST PMTS        | \$632,200             | \$568,400             | \$568,400             | \$568,400             | \$500,875             | \$500,875             |
| <b>HUMAN SVCS CENTER (T8)</b>         |       |     |                           | <b>\$192,154</b>      | <b>\$185,542</b>      | <b>\$185,542</b>      | <b>\$185,541</b>      | <b>\$193,524</b>      | <b>\$193,524</b>      |
| <b>HUMAN SVCS CENTER (T80)</b>        |       |     |                           | <b>\$192,154</b>      | <b>\$185,542</b>      | <b>\$185,542</b>      | <b>\$185,541</b>      | <b>\$193,524</b>      | <b>\$193,524</b>      |
| <b>CONTRACTUAL (4)</b>                |       |     |                           | <b>\$1,054,746</b>    | <b>\$1,055,421</b>    | <b>\$1,055,421</b>    | <b>\$1,055,420</b>    | <b>\$1,163,238</b>    | <b>\$1,163,238</b>    |
| T8013254                              | 40700 |     | HSC RENT EXPENSE          | \$476,800             | \$462,000             | \$462,000             | \$462,000             | \$482,400             | \$482,400             |
| T8013254                              | 40800 |     | HSC MAINTENANCE EXP       | \$549,146             | \$563,421             | \$563,421             | \$563,420             | \$647,238             | \$647,238             |
| T8013254                              | 43007 |     | HSC OTHER FEES SVCS       | \$28,800              | \$30,000              | \$30,000              | \$30,000              | \$33,600              | \$33,600              |
| <b>REVENUE (5)</b>                    |       |     |                           | <b>(\$862,592)</b>    | <b>(\$869,879)</b>    | <b>(\$869,879)</b>    | <b>(\$869,879)</b>    | <b>(\$969,714)</b>    | <b>(\$969,714)</b>    |
| T8012895                              | 55000 |     | HSC REN/MAINT REVENUE     | (\$862,592)           | (\$869,879)           | (\$869,879)           | (\$869,879)           | (\$969,714)           | (\$969,714)           |
| <b>LEASING PROGRAM (TF)</b>           |       |     |                           | <b>\$253,804</b>      | <b>\$240,000</b>      | <b>\$240,000</b>      | <b>\$308,028</b>      | <b>\$320,000</b>      | <b>\$320,000</b>      |
| <b>LEASING PROGRAM (TF0)</b>          |       |     |                           | <b>\$253,804</b>      | <b>\$240,000</b>      | <b>\$240,000</b>      | <b>\$308,028</b>      | <b>\$320,000</b>      | <b>\$320,000</b>      |
| <b>CONTRACTUAL (4)</b>                |       |     |                           | <b>\$253,804</b>      | <b>\$240,000</b>      | <b>\$240,000</b>      | <b>\$313,600</b>      | <b>\$320,000</b>      | <b>\$320,000</b>      |
| TF013254                              | 421FL |     | FLEET LEASING PROGRAM     | \$253,804             | \$240,000             | \$240,000             | \$313,600             | \$320,000             | \$320,000             |
| <b>REVENUE (5)</b>                    |       |     |                           | <b>\$0</b>            | <b>\$0</b>            | <b>\$0</b>            | <b>(\$5,572)</b>      | <b>\$0</b>            | <b>\$0</b>            |
| TF026505                              | 55000 |     | TF AUCTION PROCEEDS       | \$0                   | \$0                   | \$0                   | (\$5,572)             | \$0                   | \$0                   |
| <b>NYPA FUND (TN)</b>                 |       |     |                           | <b>\$5,588</b>        | <b>\$0</b>            | <b>\$0</b>            | <b>\$4,523</b>        | <b>\$0</b>            | <b>\$0</b>            |
| <b>NYPA FUND (TNY)</b>                |       |     |                           | <b>\$5,588</b>        | <b>\$0</b>            | <b>\$0</b>            | <b>\$4,523</b>        | <b>\$0</b>            | <b>\$0</b>            |
| <b>CONTRACTUAL (4)</b>                |       |     |                           | <b>\$2,133,419</b>    | <b>\$2,135,449</b>    | <b>\$2,135,449</b>    | <b>\$2,140,624</b>    | <b>\$2,135,449</b>    | <b>\$2,135,449</b>    |
| TNY86924                              | 43007 |     | NYPA OTHER FEES AND SVCS  | \$6,638               | \$0                   | \$0                   | \$5,175               | \$0                   | \$0                   |
| TNY86924                              | 46000 |     | NYPA PMTS & CONTRIBUTIONS | \$2,126,781           | \$2,135,449           | \$2,135,449           | \$2,135,449           | \$2,135,449           | \$2,135,449           |



|                    |       |  |                        | 2024 Actual          | 2025 Adopted         | 2025 Modified        | 2025 Projected       | 2026 Tentative       | 2026 Adopted         |
|--------------------|-------|--|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>REVENUE (5)</b> |       |  |                        | <b>(\$2,127,830)</b> | <b>(\$2,135,449)</b> | <b>(\$2,135,449)</b> | <b>(\$2,136,101)</b> | <b>(\$2,135,449)</b> | <b>(\$2,135,449)</b> |
| TNY24015           | 55000 |  | NYPA INTEREST          | (\$1,049)            | \$0                  | \$0                  | (\$652)              | \$0                  | \$0                  |
| TNY27705           | 55000 |  | NYPA YEARLY ALLOCATION | (\$2,126,781)        | (\$2,135,449)        | (\$2,135,449)        | (\$2,135,449)        | (\$2,135,449)        | <b>(\$2,135,449)</b> |

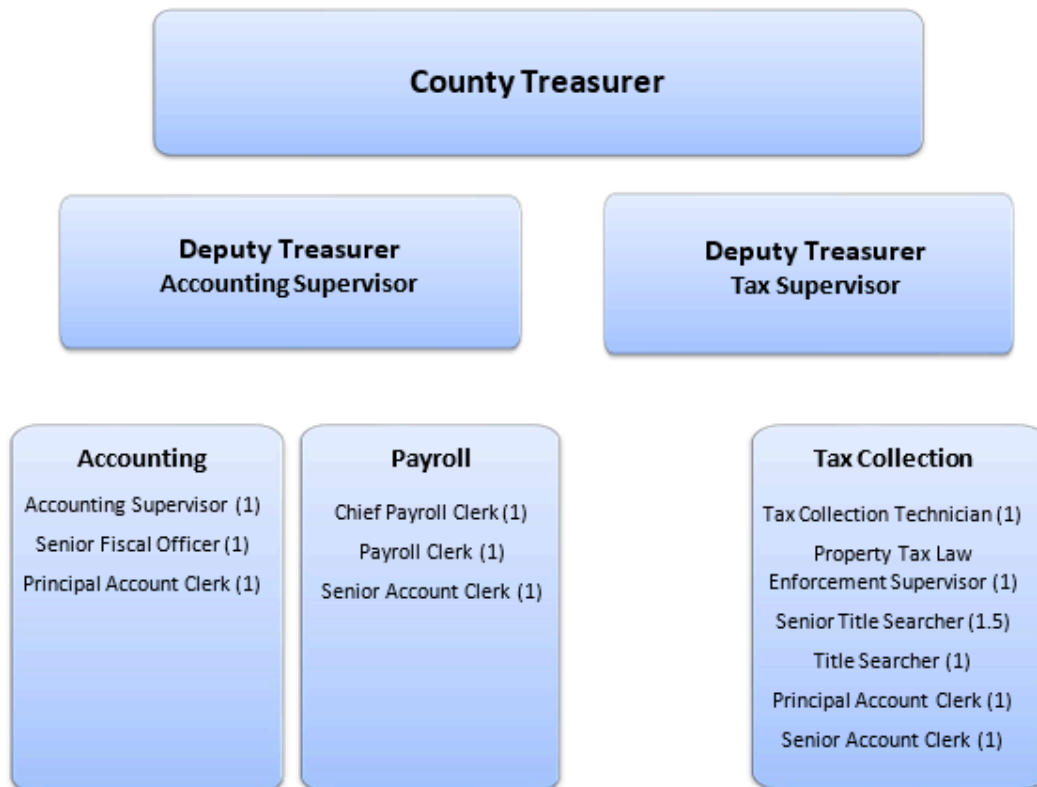




## Payroll Detail

|                         | Positions | Full Time Equivalent (FTE) | Adopted 2026       |
|-------------------------|-----------|----------------------------|--------------------|
| <b>TREASURER</b>        | <b>16</b> | <b>15.5</b>                | <b>\$1,017,690</b> |
| <b>T1013251</b>         | <b>16</b> | <b>15.5</b>                | <b>\$1,017,690</b> |
| COUNTY TREASURER        | 1         | 1                          | \$111,263          |
| DEP CO TREAS ACCT SUPVR | 1         | 1                          | \$100,931          |
| DEP CO TREAS TAX SUPVR  | 1         | 1                          | \$78,345           |
| ACCOUNTING SUPVR        | 1         | 1                          | \$73,766           |
| CHIEF PAYROLL CLERK     | 1         | 1                          | \$69,015           |
| TAX COLLECTION TECH     | 1         | 1                          | \$65,825           |
| PAYROLL CLERK           | 1         | 1                          | \$63,031           |
| SENIOR FISCAL OFFICER   | 1         | 1                          | \$60,762           |
| PROP TAX LAW ENF SUP    | 1         | 1                          | \$55,242           |
| SR TITLE SEARCHER       | 2         | 1.5                        | \$82,547           |
| PRINCIPAL ACCT CLK      | 2         | 2                          | \$104,332          |
| TITLE SEARCHER          | 1         | 1                          | \$51,090           |
| SR ACCT CLERK           | 2         | 2                          | \$101,541          |

## Departmental Structure



# Veterans Services



Michael Boprey  
Director

## Mission Statement



The mission of the Veterans Services Department is to provide an avenue through which veterans, active duty military personnel, their families and survivors can access and procure benefits to which they may be entitled by their period of military service. The goal of Veteran's Counselors is to furnish the means to procure these benefits, which include informing and assisting veterans, dependents and survivors in relation to matters pertaining to educational training and retraining services and facilities, medical and rehabilitation services and facilities; provisions of federal, state and local laws and regulations affording special rights and privileges to members of the armed forces, combat and/or wartime veterans and their families; employment and re-employment services; and other matters of similar, related or appropriate nature. The objective is to obtain the absolute maximum in dollar value in benefits for St. Lawrence County claimants from State and Federal sources as available.

## Programs

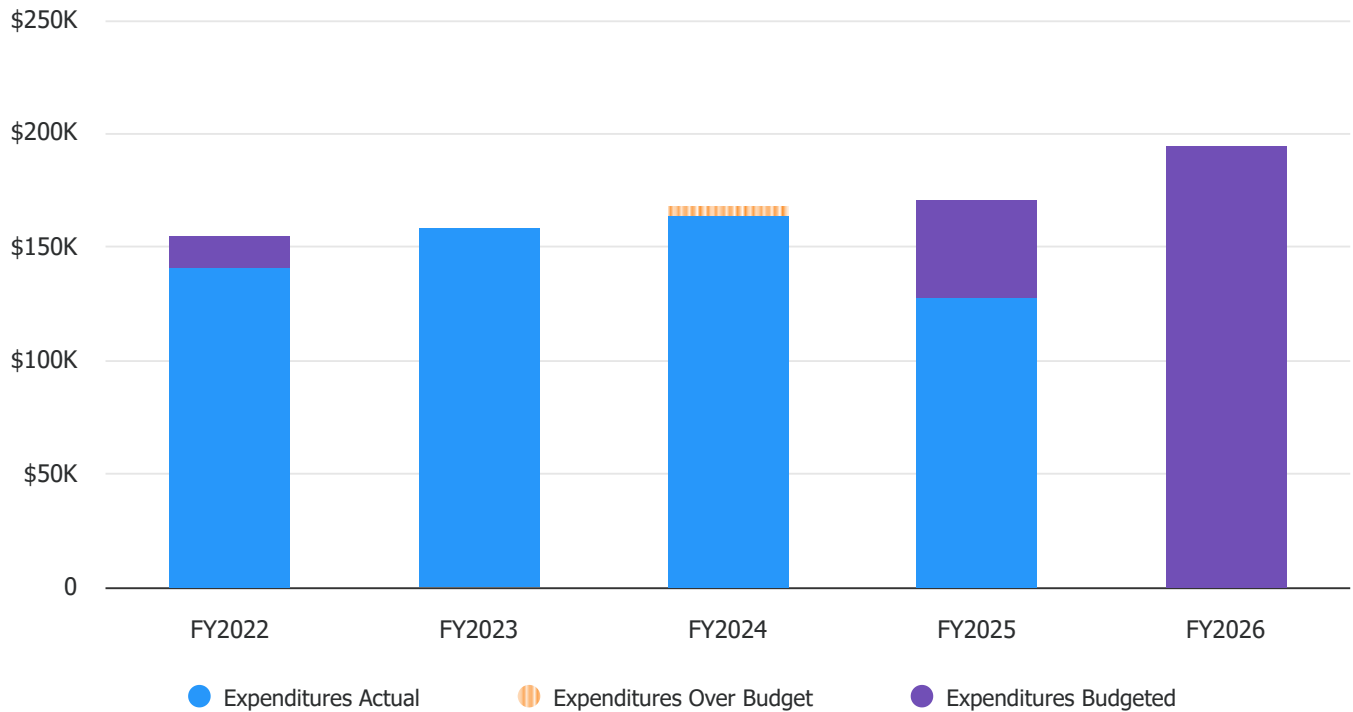
- Veterans Services (V1)

## Program Mandates

- Title 38 United States Code & New York State Executive Law, Article 17, § 357

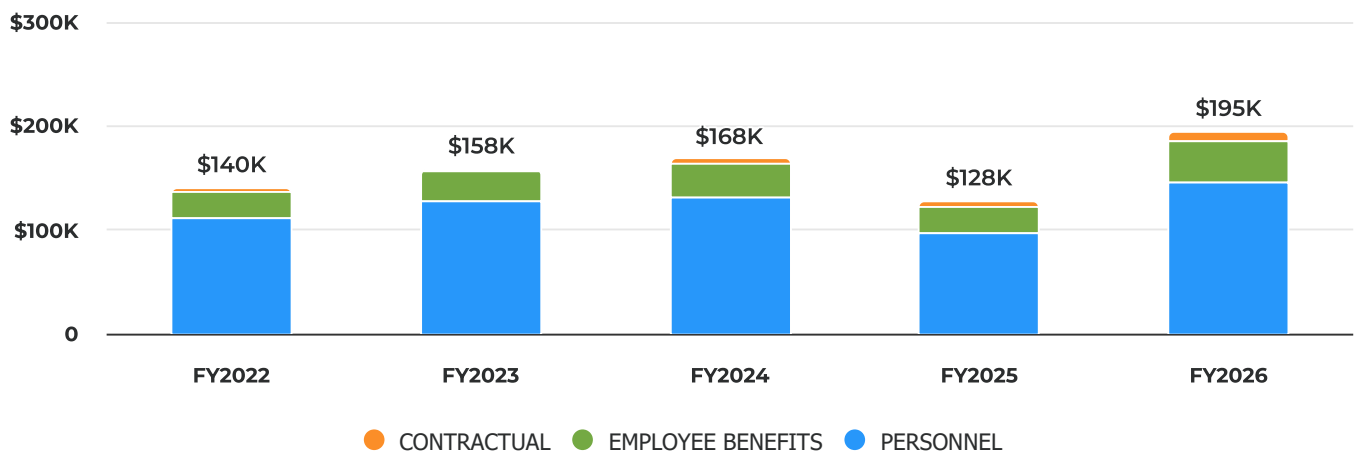
# Appropriation Summary

## Historical Appropriations Across Department

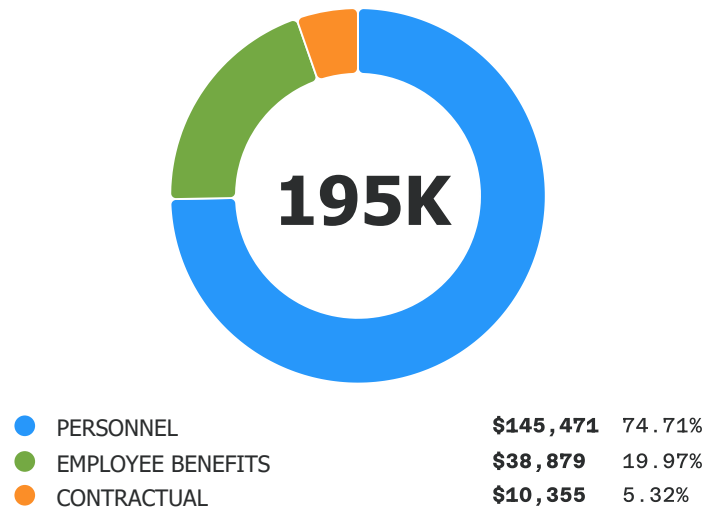


## Appropriations by Category

### Historical Appropriations by Category



### FY26 Appropriations by Category



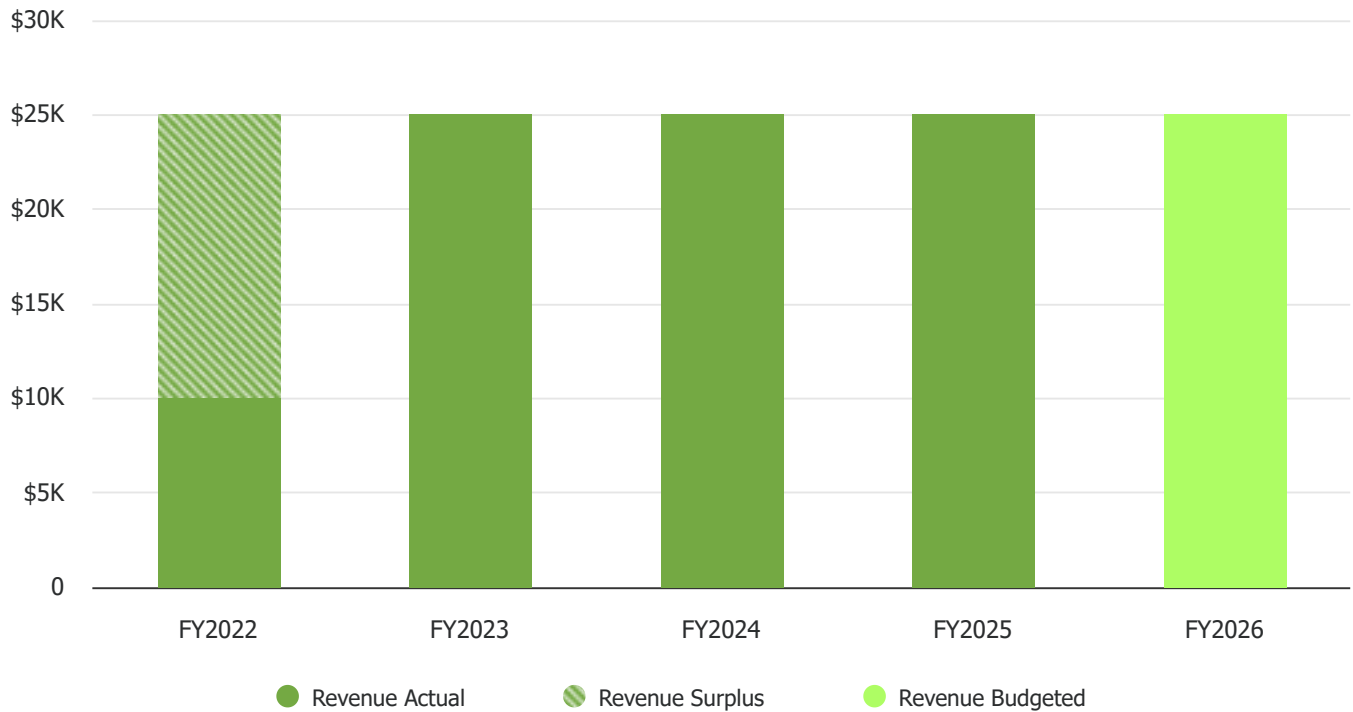
### Appropriations by Category

| Category                  | 2025 Adopted Budget | 2026 Adopted Budget | 2025 Adopted Budget vs. 2026 Adopted Budget (% Change) |
|---------------------------|---------------------|---------------------|--------------------------------------------------------|
| PERSONNEL                 | \$127,781.00        | \$145,471.00        | 13.84%                                                 |
| CONTRACTUAL               | \$10,045.00         | \$10,355.30         | 3.09%                                                  |
| EMPLOYEE BENEFITS         | \$32,659.00         | \$38,879.00         | 19.05%                                                 |
| <b>Total Expenditures</b> | <b>\$170,485.00</b> | <b>\$194,705.30</b> | <b>14.21%</b>                                          |



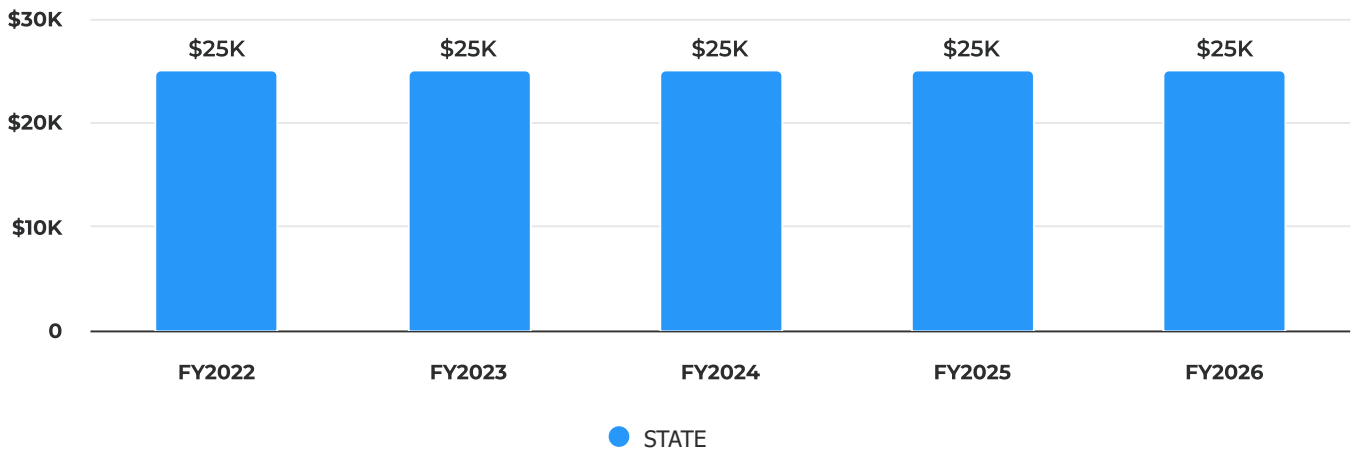
## Revenue Summary

### Historical Revenues Across Department



### Revenues by Revenue Source

#### Historical Revenues by Revenue Source



#### Revenues by Revenue Source

| Category              | 2025 Adopted Budget | 2026 Adopted Budget | 2025 Adopted Budget vs. 2026 Adopted Budget (% Change) |
|-----------------------|---------------------|---------------------|--------------------------------------------------------|
| STATE                 | \$25,000.00         | \$25,000.00         | -                                                      |
| <b>Total Revenues</b> | <b>\$25,000.00</b>  | <b>\$25,000.00</b>  | <b>-</b>                                               |



# Budget Detail

|                                |       |                               | 2024<br>Actual    | 2025<br>Adopted   | 2025<br>Modified  | 2025<br>Projected | 2026<br>Tentative | 2026<br>Adopted   |
|--------------------------------|-------|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>VETERANS SERVICES (330)</b> |       |                               | <b>\$143,088</b>  | <b>\$145,485</b>  | <b>\$145,485</b>  | <b>\$160,014</b>  | <b>\$169,705</b>  | <b>\$169,705</b>  |
| <b>VETERANS SERVICES (V1)</b>  |       |                               | <b>\$143,088</b>  | <b>\$145,485</b>  | <b>\$145,485</b>  | <b>\$160,014</b>  | <b>\$169,705</b>  | <b>\$169,705</b>  |
| <b>VETERANS SERVICES (V10)</b> |       |                               | <b>\$143,088</b>  | <b>\$145,485</b>  | <b>\$145,485</b>  | <b>\$160,014</b>  | <b>\$169,705</b>  | <b>\$169,705</b>  |
| <b>PERSONNEL (1)</b>           |       |                               | <b>\$131,184</b>  | <b>\$127,781</b>  | <b>\$127,781</b>  | <b>\$143,885</b>  | <b>\$145,471</b>  | <b>\$145,471</b>  |
| V1065101                       | 12000 | V SUPER/ADMIN                 | \$71,342          | \$70,839          | \$70,839          | \$74,474          | \$77,783          | \$77,783          |
| V1065101                       | 14000 | V CLERICAL                    | \$53,423          | \$53,042          | \$53,042          | \$58,878          | \$63,211          | \$63,211          |
| V1065101                       | 19501 | V LONGEVITY PMTS              | \$2,419           | \$3,900           | \$3,900           | \$6,410           | \$4,477           | \$4,477           |
| V1065101                       | 19550 | VETERANS HEALTH INS<br>BUYOUT | \$4,000           | \$0               | \$0               | \$4,123           | \$0               | \$0               |
| <b>CONTRACTUAL (4)</b>         |       |                               | <b>\$4,151</b>    | <b>\$10,045</b>   | <b>\$10,045</b>   | <b>\$8,470</b>    | <b>\$10,355</b>   | <b>\$10,355</b>   |
| V1065104                       | 41102 | V EDUC WORKSHOPS              | \$0               | \$400             | \$400             | \$0               | \$400             | \$400             |
| V1065104                       | 41401 | V LIABI & OTHER INSUR         | \$3,362           | \$4,918           | \$4,918           | \$4,918           | \$6,173           | \$6,173           |
| V1065104                       | 41901 | V CENTRAL PRINTING            | \$0               | \$150             | \$150             | \$100             | \$150             | \$150             |
| V1065104                       | 42000 | V OFFICE SUPPLIES             | \$419             | \$500             | \$500             | \$500             | \$500             | \$500             |
| V1065104                       | 42004 | V COMPUTER SOFTWARE           | \$0               | \$460             | \$460             | \$0               | \$460             | \$460             |
| V1065104                       | 42101 | V I/D COPYING EQUIPMENT       | \$0               | \$53              | \$53              | \$0               | \$56              | \$56              |
| V1065104                       | 42303 | V I/D PHONE CHARGES           | \$239             | \$239             | \$239             | \$239             | \$291             | \$291             |
| V1065104                       | 42401 | V REG POSTAGE EXPENSES        | \$0               | \$425             | \$425             | \$425             | \$425             | \$425             |
| V1065104                       | 42402 | V I/D POSTAGE                 | \$41              | \$150             | \$150             | \$75              | \$150             | \$150             |
| V1065104                       | 42600 | V BOOKS & PERIODICALS         | \$0               | \$450             | \$450             | \$423             | \$450             | \$450             |
| V1065104                       | 42700 | V MEMBERSHIPS & DUES          | \$90              | \$150             | \$150             | \$90              | \$150             | \$150             |
| V1065104                       | 44100 | V I/D FUEL CHARGES            | \$0               | \$50              | \$50              | \$0               | \$50              | \$50              |
| V1065104                       | 44300 | V MILEAGE REIMB               | \$0               | \$100             | \$100             | \$0               | \$100             | \$100             |
| V1065104                       | 44500 | V OTHER TRAVEL REIMB          | \$0               | \$2,000           | \$2,000           | \$1,700           | \$1,000           | \$1,000           |
| <b>REVENUE (5)</b>             |       |                               | <b>(\$25,000)</b> | <b>(\$25,000)</b> | <b>(\$25,000)</b> | <b>(\$25,000)</b> | <b>(\$25,000)</b> | <b>(\$25,000)</b> |
| V1037105                       | 56000 | V SA VETERANS SVC AGENCY      | (\$25,000)        | (\$25,000)        | (\$25,000)        | (\$25,000)        | (\$25,000)        | (\$25,000)        |
| <b>EMPLOYEE BENEFITS (8)</b>   |       |                               | <b>\$32,753</b>   | <b>\$32,659</b>   | <b>\$32,659</b>   | <b>\$32,659</b>   | <b>\$38,879</b>   | <b>\$38,879</b>   |
| V1065108                       | 81000 | RETIREMENT                    | \$17,231          | \$17,455          | \$17,455          | \$17,455          | \$21,835          | \$21,835          |
| V1065108                       | 83000 | SOCIAL SECURITY               | \$9,842           | \$9,577           | \$9,577           | \$9,577           | \$11,024          | \$11,024          |
| V1065108                       | 84000 | WORKERS' COMP                 | \$3,423           | \$3,361           | \$3,361           | \$3,361           | \$3,753           | \$3,753           |
| V1065108                       | 84500 | GROUP LIFE INSUR              | \$206             | \$206             | \$206             | \$206             | \$206             | \$206             |
| V1065108                       | 86500 | DENTAL INSUR                  | \$1,526           | \$1,534           | \$1,534           | \$1,534           | \$1,550           | \$1,550           |
| V1065108                       | 89000 | VISION INSUR                  | \$525             | \$526             | \$526             | \$526             | \$511             | \$511             |



## Payroll Detail

|                   | Positions | Full Time Equivalent (FTE) | Adopted 2026 |
|-------------------|-----------|----------------------------|--------------|
| VETERANS SERVICES | 2         | 2                          | \$ 140,994   |
| V1065101          | 2         | 2                          | \$140,994    |
| DIR VETERANS SERV | 1         | 1                          | \$ 77,783    |
| ADMIN ASSISTANT   | 1         | 1                          | \$ 63,211    |

## Departmental Structure



# Weights & Measures



Adam Simmons  
Director

## Mission Statement



The mission of the Weights and Measures Department is to ensure “Equity in the Marketplace”. This remains the department’s primary objective through the education, monitoring of activities, and the enforcement of the various laws, rules, and regulations of New York State and St. Lawrence County. The uniform enforcement of these laws protects consumers and businesses from unfair and deceptive practices, which helps to create a level playing field for all. This continual oversight of commercial businesses assures the consumers of our County a fair and accurate disclosure of the measure and value of products which they purchase.

## Programs

- Inspections and Testing (M1)
- Item Pricing Compliance (M1)
- Investigate Consumer Complaints (M1)
- Petroleum Quality Sampling (M1)
- Package Checking (M1)
- Credit Card Surcharge Compliance (M1)

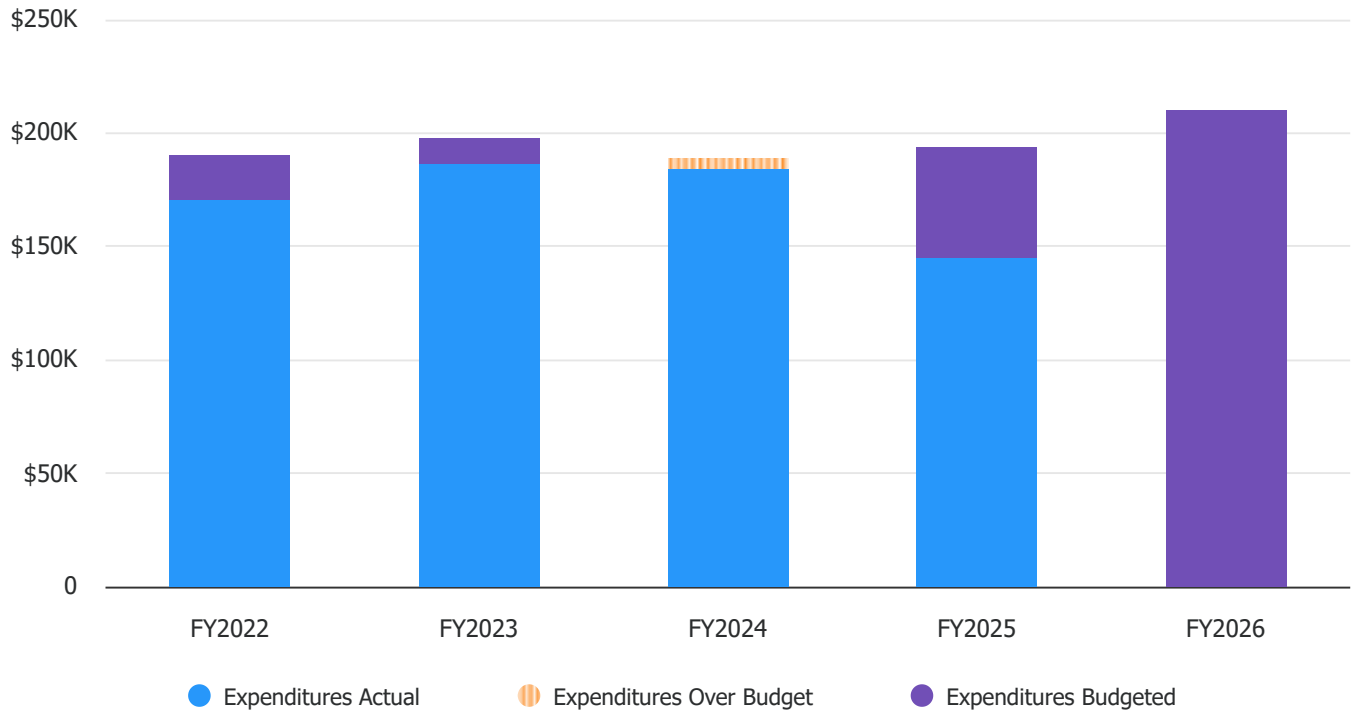
## Program Mandates

- NYS Agriculture & Markets Law, Article 16 § 176
- NYS Agriculture & Markets Regulations Part 220, 221, 222, 223, 224
- NYS General Business Law 518
- St. Lawrence County Local Law #6 for the year 1998



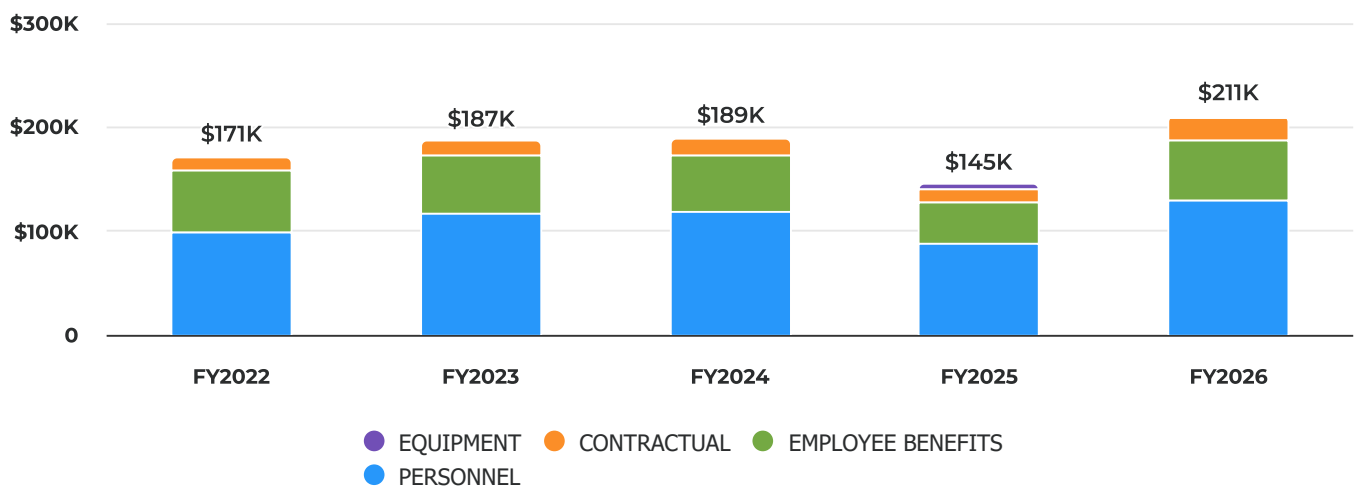
## Appropriation Summary

### Historical Appropriations Across Department

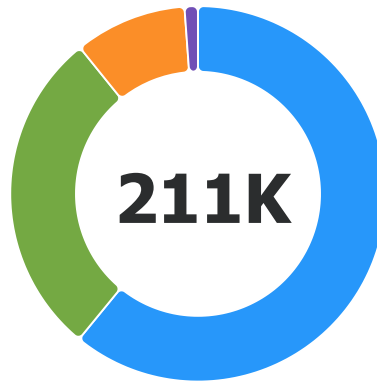


## Appropriations by Category

### Historical Appropriations by Category



## FY26 Appropriations by Category



|                   |           |        |
|-------------------|-----------|--------|
| PERSONNEL         | \$128,351 | 60.93% |
| EMPLOYEE BENEFITS | \$59,542  | 28.26% |
| CONTRACTUAL       | \$20,339  | 9.65%  |
| EQUIPMENT         | \$2,430   | 1.15%  |

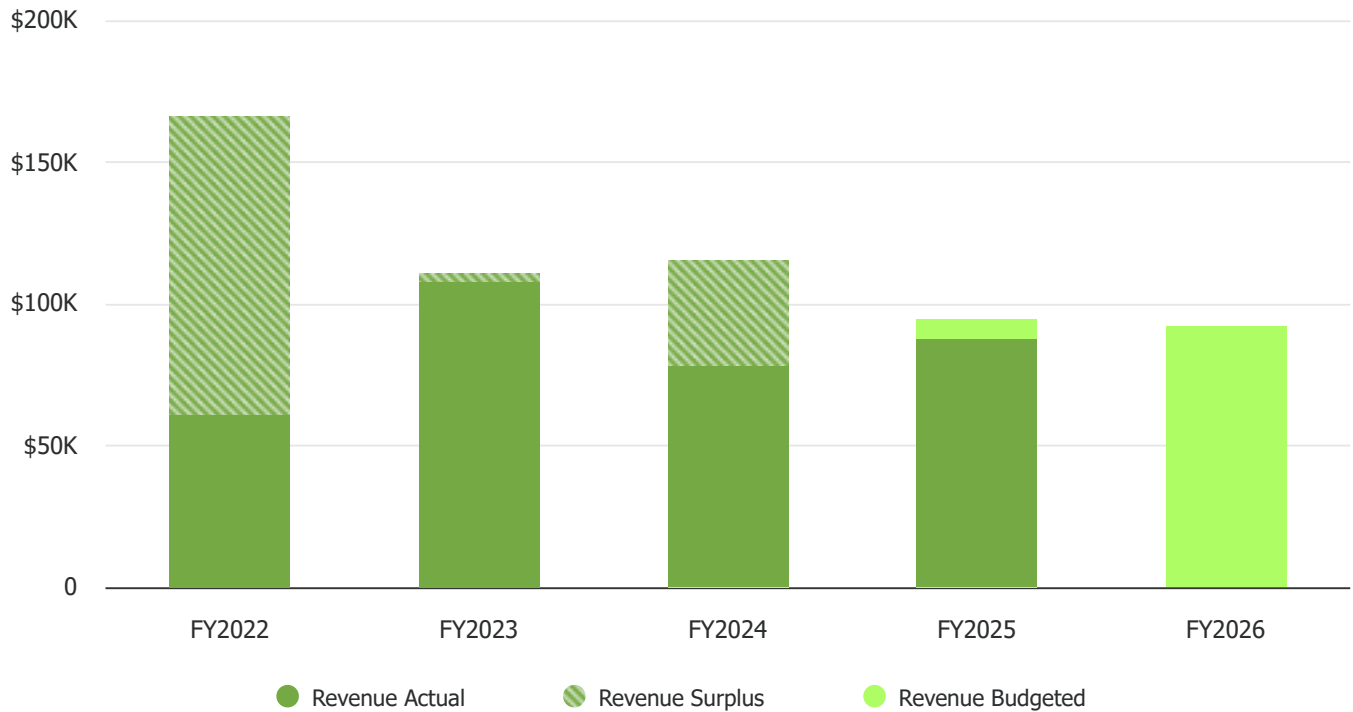
## Appropriations by Category

| Category                  | 2025 Adopted Budget | 2026 Adopted Budget | 2025 Adopted Budget vs. 2026 Adopted Budget (% Change) |
|---------------------------|---------------------|---------------------|--------------------------------------------------------|
| PERSONNEL                 | \$115,336.00        | \$128,351.00        | 11.28%                                                 |
| EQUIPMENT                 | \$5,251.00          | \$2,430.00          | -53.72%                                                |
| CONTRACTUAL               | \$18,953.00         | \$20,339.30         | 7.31%                                                  |
| EMPLOYEE BENEFITS         | \$54,312.00         | \$59,542.00         | 9.63%                                                  |
| <b>Total Expenditures</b> | <b>\$193,852.00</b> | <b>\$210,662.30</b> | <b>8.67%</b>                                           |



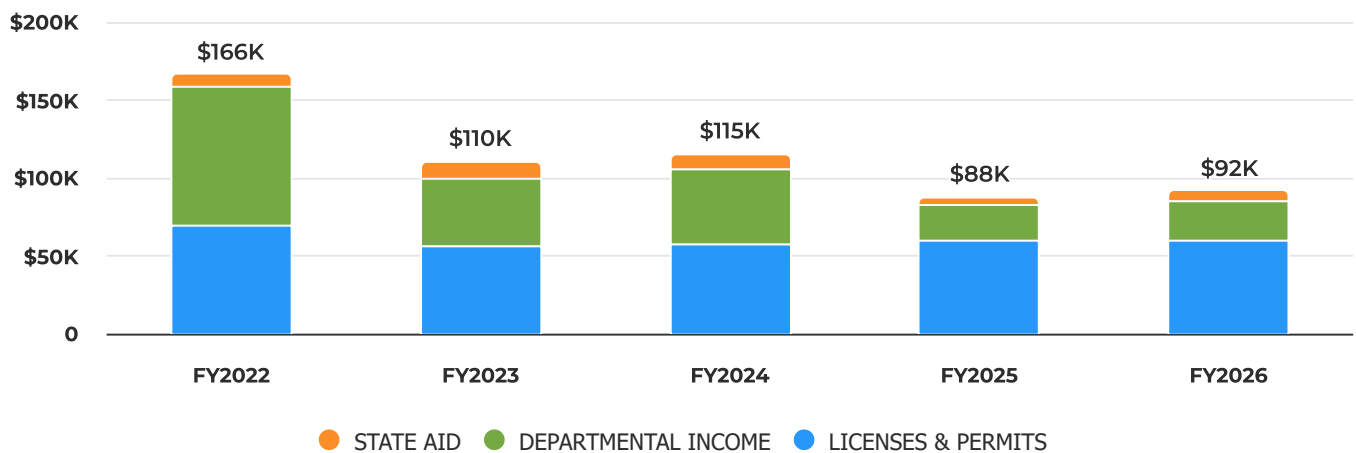
## Revenue Summary

### Historical Revenues Across Department

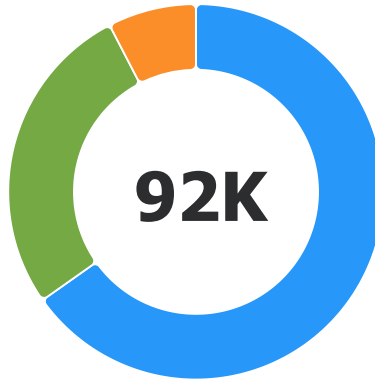


## Revenues by Function

### Historical Revenues by Function



## FY26 Revenues by Function



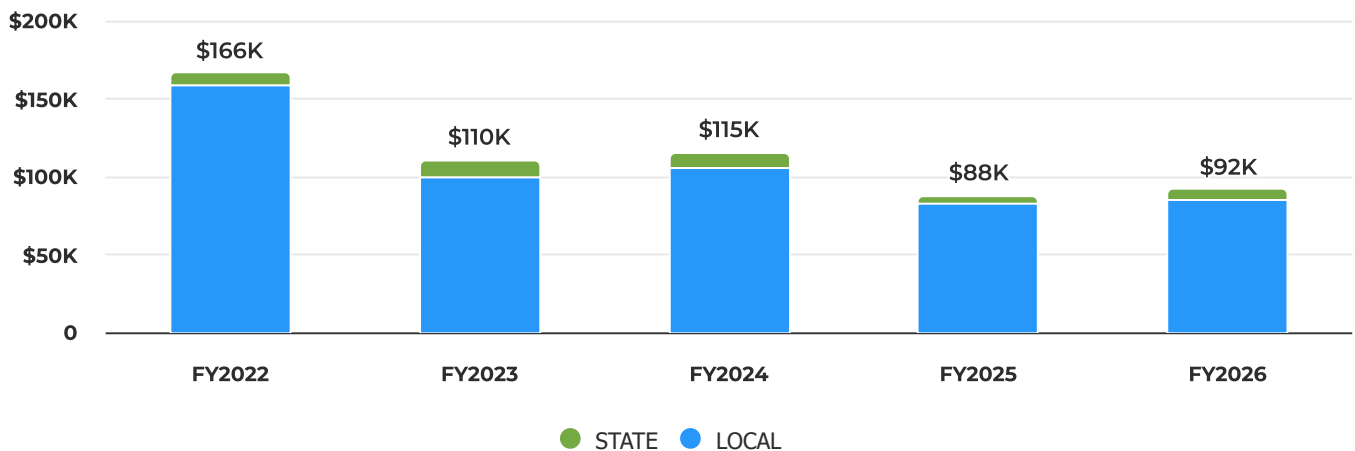
|                     |          |        |
|---------------------|----------|--------|
| LICENSES & PERMITS  | \$60,000 | 65.22% |
| DEPARTMENTAL INCOME | \$25,000 | 27.17% |
| STATE AID           | \$7,000  | 7.61%  |

## Revenues by Function

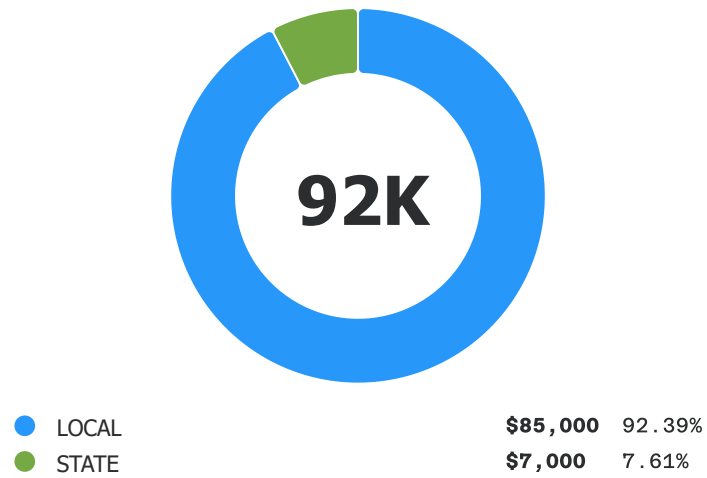
| Category              | 2025 Adopted Budget | 2026 Adopted Budget | 2025 Adopted Budget vs. 2026 Adopted Budget (% Change) |
|-----------------------|---------------------|---------------------|--------------------------------------------------------|
| DEPARTMENTAL INCOME   | \$35,000.00         | \$25,000.00         | -28.57%                                                |
| LICENSES & PERMITS    | \$52,500.00         | \$60,000.00         | 14.29%                                                 |
| STATE AID             | \$7,000.00          | \$7,000.00          | -                                                      |
| <b>Total Revenues</b> | <b>\$94,500.00</b>  | <b>\$92,000.00</b>  | <b>-2.65%</b>                                          |

## Revenues by Revenue Source

### Historical Revenues by Revenue Source



## FY26 Revenues by Revenue Source



## Revenues by Revenue Source

| Category              | 2025 Adopted Budget | 2026 Adopted Budget | 2025 Adopted Budget vs. 2026 Adopted Budget (% Change) |
|-----------------------|---------------------|---------------------|--------------------------------------------------------|
| LOCAL                 | \$87,500.00         | \$85,000.00         | -2.86%                                                 |
| STATE                 | \$7,000.00          | \$7,000.00          | -                                                      |
| <b>Total Revenues</b> | <b>\$94,500.00</b>  | <b>\$92,000.00</b>  | <b>-2.65%</b>                                          |



# Budget Detail

|                                     |       |                           | 2024<br>Actual     | 2025<br>Adopted   | 2025<br>Modified  | 2025<br>Projected  | 2026<br>Tentative | 2026<br>Adopted   |
|-------------------------------------|-------|---------------------------|--------------------|-------------------|-------------------|--------------------|-------------------|-------------------|
| <b>WEIGHTS &amp; MEASURES (340)</b> |       |                           | <b>\$73,583</b>    | <b>\$99,352</b>   | <b>\$99,352</b>   | <b>\$93,675</b>    | <b>\$118,662</b>  | <b>\$118,662</b>  |
| <b>CONSUMER AFFAIRS (M1)</b>        |       |                           | <b>\$73,583</b>    | <b>\$99,352</b>   | <b>\$99,352</b>   | <b>\$93,675</b>    | <b>\$118,662</b>  | <b>\$118,662</b>  |
| <b>CONSUMER AFFAIRS (M10)</b>       |       |                           | <b>\$73,583</b>    | <b>\$99,352</b>   | <b>\$99,352</b>   | <b>\$93,675</b>    | <b>\$118,662</b>  | <b>\$118,662</b>  |
| <b>PERSONNEL (1)</b>                |       |                           | <b>\$118,558</b>   | <b>\$115,336</b>  | <b>\$115,336</b>  | <b>\$128,345</b>   | <b>\$128,351</b>  | <b>\$128,351</b>  |
| M1066101                            | 12000 | M SUPER/ADMIN             | \$66,611           | \$66,165          | \$66,165          | \$69,549           | \$72,624          | \$72,624          |
| M1066101                            | 13000 | M TECHNICAL               | \$49,403           | \$49,171          | \$49,171          | \$52,797           | \$55,242          | \$55,242          |
| M1066101                            | 19501 | M LONGEVITY PMTS          | \$0                | \$0               | \$0               | \$2,000            | \$485             | \$485             |
| M1066101                            | 19510 | M VACATION BUY BACK       | \$2,545            | \$0               | \$0               | \$3,999            | \$0               | \$0               |
| <b>EQUIPMENT (2)</b>                |       |                           | <b>\$0</b>         | <b>\$5,251</b>    | <b>\$5,251</b>    | <b>\$4,359</b>     | <b>\$2,430</b>    | <b>\$2,430</b>    |
| M1066102                            | 25000 | M TECHNICAL EQUIPMENT     | \$0                | \$5,251           | \$5,251           | \$4,359            | \$2,430           | \$2,430           |
| <b>CONTRACTUAL (4)</b>              |       |                           | <b>\$15,838</b>    | <b>\$18,953</b>   | <b>\$18,953</b>   | <b>\$15,663</b>    | <b>\$20,339</b>   | <b>\$20,339</b>   |
| M1066104                            | 41102 | M TRAINING EDUC WORKSHOP  | \$100              | \$200             | \$200             | \$125              | \$150             | \$150             |
| M1066104                            | 41401 | M LIAB & OTHER INSUR      | \$6,725            | \$4,918           | \$4,918           | \$4,918            | \$6,173           | \$6,173           |
| M1066104                            | 41804 | M I/D HEATING CHARGES     | \$750              | \$750             | \$750             | \$750              | \$750             | \$750             |
| M1066104                            | 41901 | M CENTRAL PRINTING        | \$351              | \$150             | \$150             | \$150              | \$150             | \$150             |
| M1066104                            | 41902 | M COMMERCIAL PRINTING     | \$0                | \$0               | \$0               | \$0                | \$2,000           | \$2,000           |
| M1066104                            | 42000 | M OFFICE SUPPLIES         | \$315              | \$1,500           | \$1,500           | \$1,000            | \$1,200           | \$1,200           |
| M1066104                            | 42004 | M COMPUTER SOFTWARE       | \$200              | \$1,825           | \$1,825           | \$220              | \$220             | \$220             |
| M1066104                            | 42200 | M I/D EQUIP REPAIR & MAIN | \$76               | \$300             | \$300             | \$300              | \$300             | \$300             |
| M1066104                            | 42202 | M EQUIP REPAIR & MAINT    | \$0                | \$0               | \$0               | \$51               | \$0               | \$0               |
| M1066104                            | 42302 | M OTHER PHONE SERVICES    | \$0                | \$1,000           | \$1,000           | \$750              | \$800             | \$800             |
| M1066104                            | 42303 | M I/D PHONE CHARGES       | \$239              | \$239             | \$239             | \$239              | \$291             | \$291             |
| M1066104                            | 42402 | M I/D POSTAGE             | \$173              | \$150             | \$150             | \$100              | \$150             | \$150             |
| M1066104                            | 42700 | M MEMBERSHIPS & DUES      | \$125              | \$200             | \$200             | \$150              | \$125             | \$125             |
| M1066104                            | 43015 | M STATE FEES              | \$690              | \$485             | \$485             | \$490              | \$230             | \$230             |
| M1066104                            | 44000 | M I/D AUTO EXPENSES       | \$761              | \$1,200           | \$1,200           | \$1,200            | \$1,500           | \$1,500           |
| M1066104                            | 44100 | M I/D FUEL CHARGES        | \$3,541            | \$3,436           | \$3,436           | \$3,000            | \$3,900           | \$3,900           |
| M1066104                            | 44500 | M OTHER TRAVEL REIMB      | \$1,145            | \$1,400           | \$1,400           | \$1,120            | \$1,300           | \$1,300           |
| M1066104                            | 45400 | M PROGRAM EXPENSES        | \$584              | \$600             | \$600             | \$600              | \$600             | \$600             |
| M1066104                            | 46701 | SAFETY SUPPLIES           | \$64               | \$600             | \$600             | \$500              | \$500             | \$500             |
| <b>REVENUE (5)</b>                  |       |                           | <b>(\$115,349)</b> | <b>(\$94,500)</b> | <b>(\$94,500)</b> | <b>(\$109,004)</b> | <b>(\$92,000)</b> | <b>(\$92,000)</b> |
| M1019625                            | 55000 | WEIGHTS & MEAS CIVIL PEN  | (\$47,250)         | (\$35,000)        | (\$35,000)        | (\$35,000)         | (\$25,000)        | (\$25,000)        |
| M1025905                            | 55000 | WEIGHTS & MEAS WAIVERS    | (\$57,750)         | (\$52,500)        | (\$52,500)        | (\$66,750)         | (\$60,000)        | (\$60,000)        |
| M1037895                            | 56000 | M SA OCTANE TEST REIMB    | (\$10,349)         | (\$7,000)         | (\$7,000)         | (\$7,254)          | (\$7,000)         | (\$7,000)         |
| <b>EMPLOYEE BENEFITS (8)</b>        |       |                           | <b>\$54,535</b>    | <b>\$54,312</b>   | <b>\$54,312</b>   | <b>\$54,312</b>    | <b>\$59,542</b>   | <b>\$59,542</b>   |
| M1066108                            | 81000 | RETIREMENT                | \$15,714           | \$15,755          | \$15,755          | \$15,755           | \$19,266          | \$19,266          |
| M1066108                            | 83000 | SOCIAL SECURITY           | \$8,882            | \$8,638           | \$8,638           | \$8,638            | \$9,629           | \$9,629           |
| M1066108                            | 84000 | WORKERS' COMP             | \$3,092            | \$3,033           | \$3,033           | \$3,033            | \$3,311           | \$3,311           |
| M1066108                            | 84500 | GROUP LIFE INSUR          | \$206              | \$206             | \$206             | \$206              | \$206             | \$206             |
| M1066108                            | 86000 | HOSPITAL & MED INSUR      | \$24,532           | \$24,562          | \$24,562          | \$24,562           | \$24,996          | \$24,996          |
| M1066108                            | 86500 | DENTAL INSUR              | \$1,524            | \$1,534           | \$1,534           | \$1,534            | \$1,550           | \$1,550           |
| M1066108                            | 89000 | VISION INSUR              | \$583              | \$584             | \$584             | \$584              | \$584             | \$584             |



## Payroll Detail

|                          | Positions | Full Time Equivalent (FTE) | Adopted 2026 |
|--------------------------|-----------|----------------------------|--------------|
| WEIGHTS & MEASURES       | 2         | 2                          | \$127,866    |
| M1066101                 | 2         | 2                          | \$127,866    |
| DIR WEIGHT & MEASURES II | 1         | 1                          | \$72,624     |
| WEIGHT & MEASURES INSPEC | 1         | 1                          | \$55,242     |

## Departmental Structure



# Youth Bureau



Alexa Backus-Chase  
Director

## Mission Statement



The mission of the St. Lawrence County Youth Bureau is to ensure that children, adolescents, and young adults have access to programs that will help them to be contributing members of society. The Department is dedicated to preventing delinquency through positive youth development and the implementation of comprehensive youth services to all youth in St. Lawrence County.

## Programs

- Youth Bureau Administration (Y1)
- Advocacy and Training (Y2)
- Special Delinquency Prevention (Y3)
- Youth Development Programs (Y4)

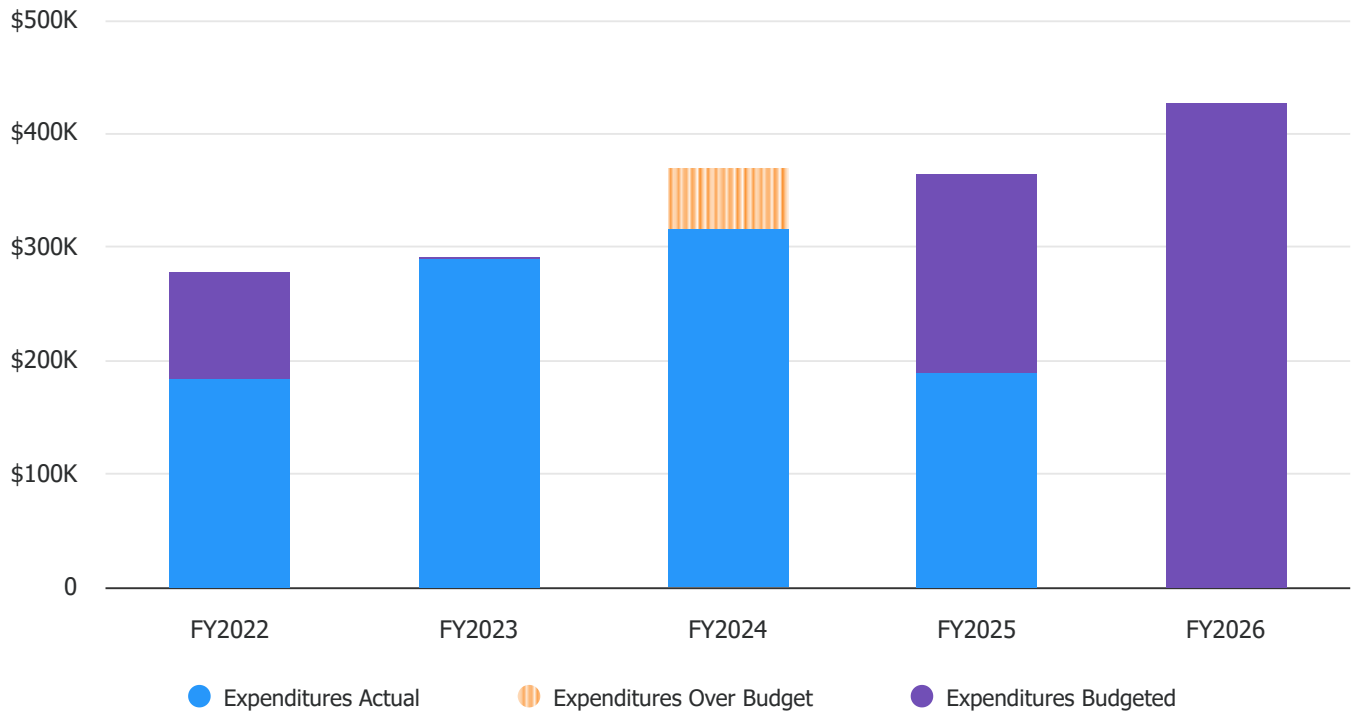
## Program Mandates

- New York Codes, Rules and Regulations, Title 9, Subtitle E, Part 165



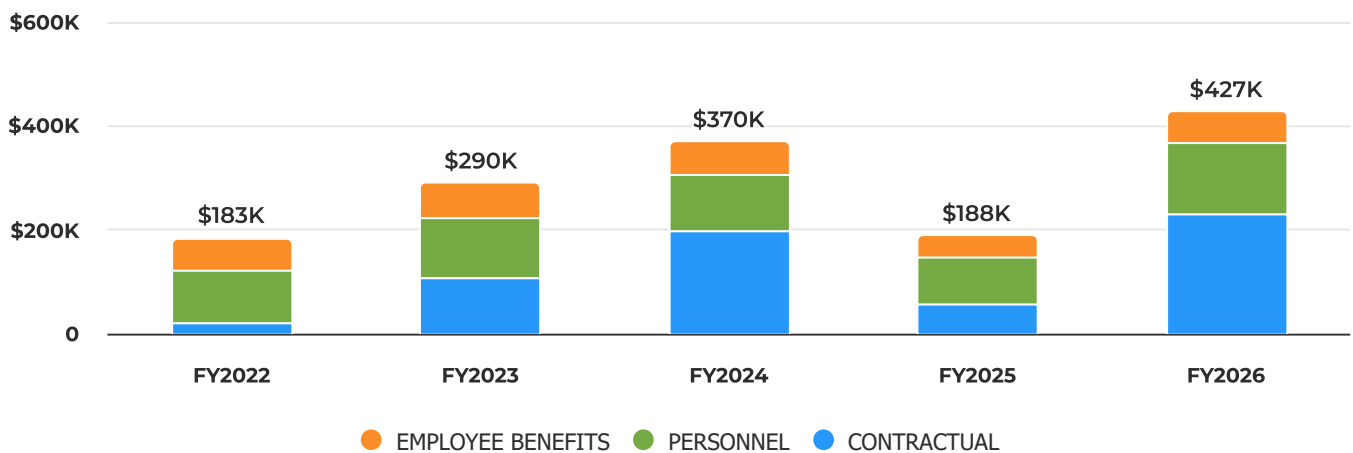
## Appropriation Summary

### Historical Appropriations Across Department

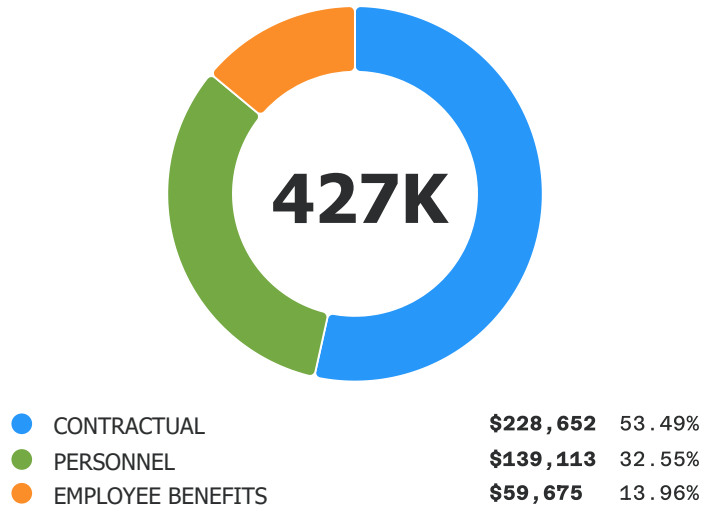


## Appropriations by Category

### Historical Appropriations by Category



### FY26 Appropriations by Category



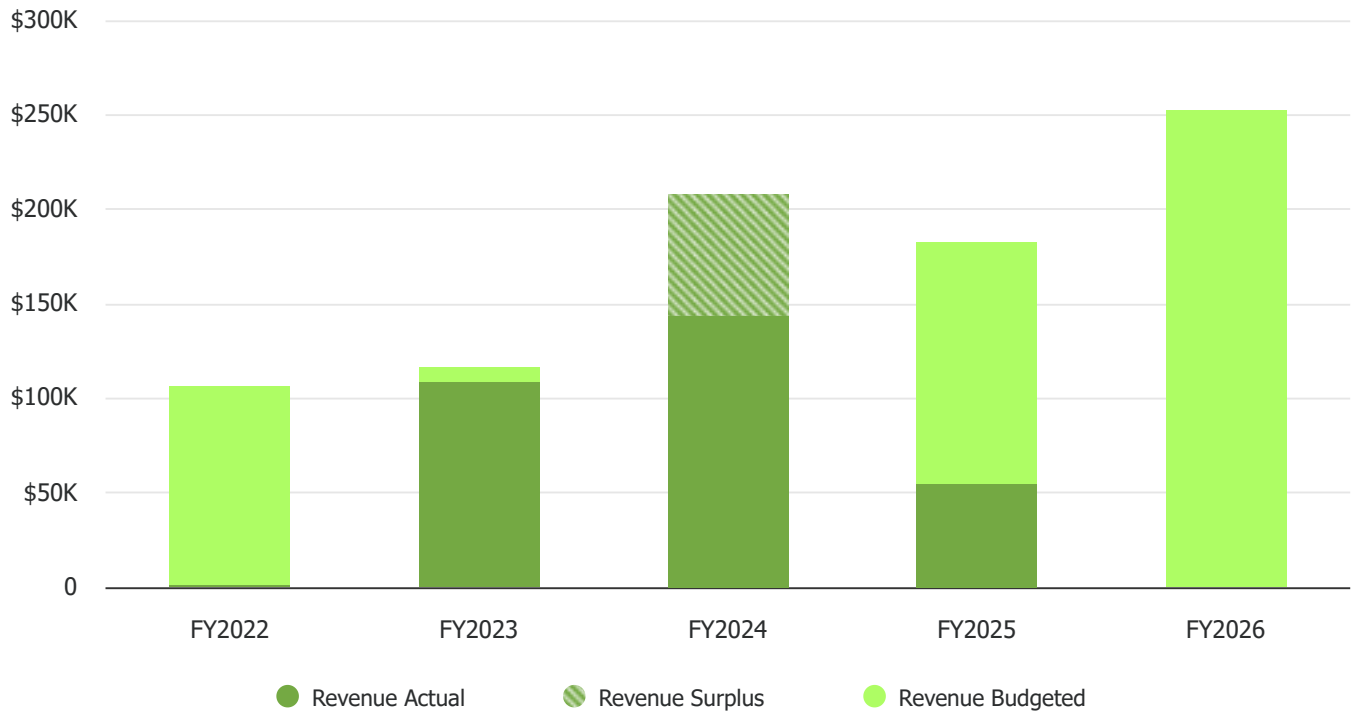
### Appropriations by Category

| Category                  | 2025 Adopted Budget | 2026 Adopted Budget | 2025 Adopted Budget vs. 2026 Adopted Budget (% Change) |
|---------------------------|---------------------|---------------------|--------------------------------------------------------|
| PERSONNEL                 | \$129,244.00        | \$139,113.00        | 7.64%                                                  |
| CONTRACTUAL               | \$164,362.00        | \$228,652.40        | 39.12%                                                 |
| EMPLOYEE BENEFITS         | \$71,456.00         | \$59,675.00         | -16.49%                                                |
| <b>Total Expenditures</b> | <b>\$365,062.00</b> | <b>\$427,440.40</b> | <b>17.09%</b>                                          |



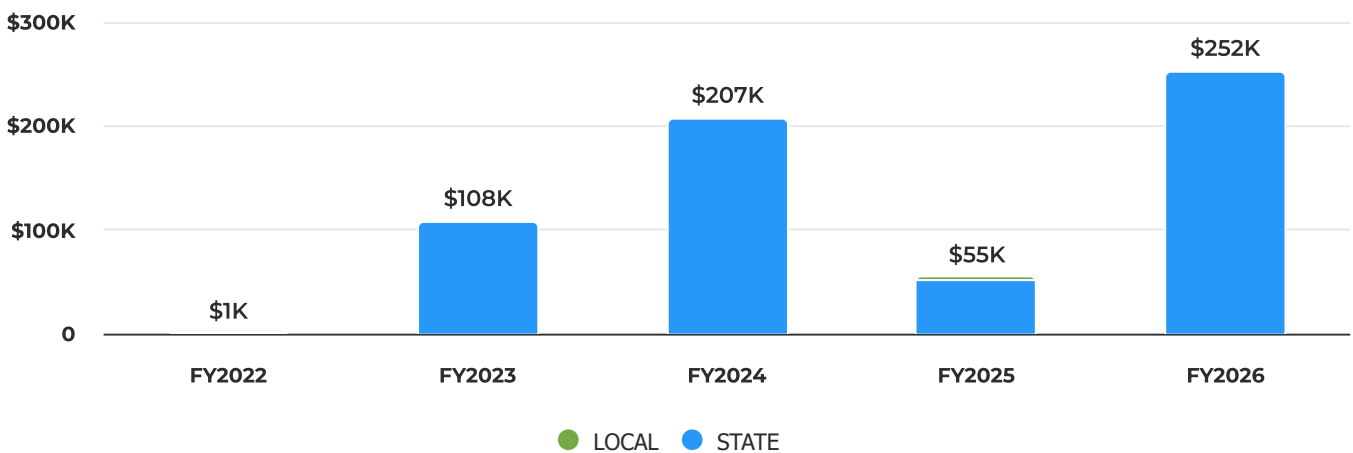
## Revenue Summary

### Historical Revenues Across Department

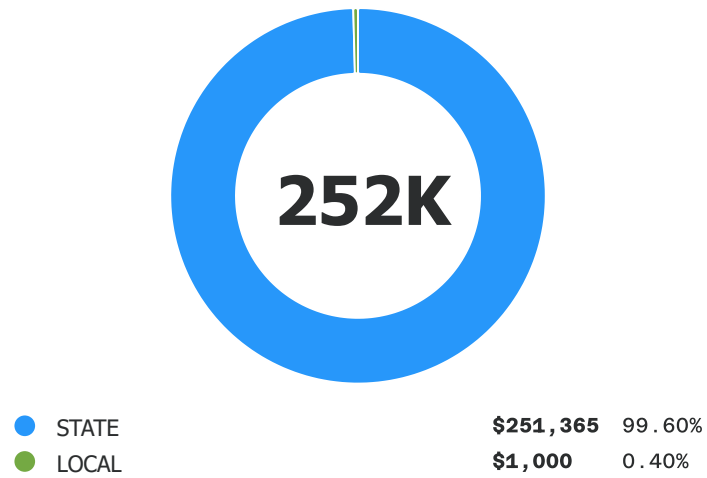


## Revenues by Revenue Source

### Historical Revenues by Revenue Source



## FY26 Revenues by Revenue Source



## Revenues by Revenue Source

| Category              | 2025 Adopted Budget | 2026 Adopted Budget | 2025 Adopted Budget vs. 2026 Adopted Budget (% Change) |
|-----------------------|---------------------|---------------------|--------------------------------------------------------|
| LOCAL                 | \$500.00            | \$1,000.00          | 100.00%                                                |
| STATE                 | \$182,562.00        | \$251,365.00        | 37.69%                                                 |
| <b>Total Revenues</b> | <b>\$183,062.00</b> | <b>\$252,365.00</b> | <b>37.86%</b>                                          |



# Budget Detail

|                                             |       |                                | 2024<br>Actual    | 2025<br>Adopted   | 2025<br>Modified  | 2025<br>Projected | 2026<br>Tentative | 2026<br>Adopted   |
|---------------------------------------------|-------|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>YOUTH BUREAU (350)</b>                   |       |                                | <b>\$162,250</b>  | <b>\$182,000</b>  | <b>\$182,000</b>  | <b>\$187,740</b>  | <b>\$175,075</b>  | <b>\$175,075</b>  |
| <b>YOUTH BUREAU ADMINISTRATION (Y1)</b>     |       |                                | <b>\$164,302</b>  | <b>\$182,000</b>  | <b>\$182,000</b>  | <b>\$187,740</b>  | <b>\$175,075</b>  | <b>\$175,075</b>  |
| <b>YOUTH BUREAU ADMINISTRATION (Y10)</b>    |       |                                | <b>\$164,302</b>  | <b>\$182,000</b>  | <b>\$182,000</b>  | <b>\$187,740</b>  | <b>\$175,075</b>  | <b>\$175,075</b>  |
| <b>PERSONNEL (1)</b>                        |       |                                | <b>\$107,421</b>  | <b>\$118,996</b>  | <b>\$118,996</b>  | <b>\$124,705</b>  | <b>\$128,873</b>  | <b>\$128,873</b>  |
| Y1073101                                    | 11000 | Y ADM DIRECT SVC WORKER        | \$0               | \$0               | \$0               | \$48,231          | \$51,090          | \$51,090          |
| Y1073101                                    | 12000 | Y ADM SUPER/ADMIN              | \$71,343          | \$70,839          | \$70,839          | \$74,474          | \$77,783          | \$77,783          |
| Y1073101                                    | 14000 | Y ADM CLERICAL                 | \$36,078          | \$48,157          | \$48,157          | \$0               | \$0               | \$0               |
| Y1073101                                    | 19501 | Y ADM LONGEVITY PMTS           | \$0               | \$0               | \$0               | \$2,000           | \$0               | \$0               |
| <b>CONTRACTUAL (4)</b>                      |       |                                | <b>\$11,790</b>   | <b>\$8,359</b>    | <b>\$8,359</b>    | <b>\$8,390</b>    | <b>\$21,316</b>   | <b>\$21,316</b>   |
| Y1073104                                    | 41102 | Y ADM EDUC WORKSHOPS           | \$219             | \$1,800           | \$1,800           | \$300             | \$1,800           | \$1,800           |
| Y1073104                                    | 41401 | Y ADM LIAB & OTHER INSUR       | \$10,087          | \$4,240           | \$4,240           | \$4,240           | \$6,173           | \$6,173           |
| Y1073104                                    | 41901 | Y ADM CENTRAL PRINTING         | \$186             | \$175             | \$175             | \$275             | \$275             | \$275             |
| Y1073104                                    | 42000 | Y ADM OFFICE SUPPLIES          | \$242             | \$650             | \$650             | \$650             | \$650             | \$650             |
| Y1073104                                    | 42004 | Y ADM COMPUTER SOFTWARE        | \$0               | \$130             | \$130             | \$0               | \$0               | \$0               |
| Y1073104                                    | 42101 | Y ADM I/D COPYING EQUIP        | \$0               | \$150             | \$150             | \$150             | \$155             | \$155             |
| Y1073104                                    | 42303 | Y ADM I/D PHONE CHARGES        | \$239             | \$239             | \$239             | \$239             | \$388             | \$388             |
| Y1073104                                    | 42402 | Y ADM I/D POSTAGE              | \$138             | \$150             | \$150             | \$525             | \$175             | \$175             |
| Y1073104                                    | 42700 | Y ADM MEMBERSHIPS & DUES       | \$165             | \$175             | \$175             | \$165             | \$175             | \$175             |
| Y1073104                                    | 43005 | Y ADVERTISING FEES & EXP       | \$217             | \$0               | \$0               | \$0               | \$0               | \$0               |
| Y1073104                                    | 44000 | Y I/D AUTOMOTIVE EXPENSES      | \$0               | \$0               | \$0               | \$225             | \$500             | \$500             |
| Y1073104                                    | 44100 | Y ADM I/D FUEL CHARGES         | \$0               | \$0               | \$0               | \$100             | \$450             | \$450             |
| Y1073104                                    | 44102 | Y GASOLINE PURCHASES           | \$0               | \$0               | \$0               | \$134             | \$150             | \$150             |
| Y1073104                                    | 44500 | Y ADM OTHER TRAVEL REIMB       | \$296             | \$650             | \$650             | \$1,387           | \$10,425          | \$10,425          |
| <b>REVENUE (5)</b>                          |       |                                | <b>(\$16,811)</b> | <b>(\$16,811)</b> | <b>(\$16,811)</b> | <b>(\$16,811)</b> | <b>(\$34,789)</b> | <b>(\$34,789)</b> |
| Y1038205                                    | 560OC | Y OFFICE OF CHILDREN FAMILY SR | (\$16,811)        | (\$16,811)        | (\$16,811)        | (\$16,811)        | (\$34,789)        | (\$34,789)        |
| <b>EMPLOYEE BENEFITS (8)</b>                |       |                                | <b>\$61,902</b>   | <b>\$71,456</b>   | <b>\$71,456</b>   | <b>\$71,456</b>   | <b>\$59,675</b>   | <b>\$59,675</b>   |
| Y1073108                                    | 81000 | RETIREMENT                     | \$14,715          | \$16,254          | \$16,254          | \$16,254          | \$19,344          | \$19,344          |
| Y1073108                                    | 83000 | SOCIAL SECURITY                | \$7,729           | \$8,484           | \$8,484           | \$8,484           | \$9,670           | \$9,670           |
| Y1073108                                    | 84000 | WORKERS' COMP                  | \$2,833           | \$3,129           | \$3,129           | \$3,129           | \$3,325           | \$3,325           |
| Y1073108                                    | 84500 | GROUP LIFE INSUR               | \$183             | \$206             | \$206             | \$206             | \$206             | \$206             |
| Y1073108                                    | 86000 | HOSPITAL & MED INSUR           | \$34,622          | \$41,323          | \$41,323          | \$41,323          | \$24,996          | \$24,996          |
| Y1073108                                    | 86500 | DENTAL INSURANCE               | \$1,349           | \$1,534           | \$1,534           | \$1,534           | \$1,550           | \$1,550           |
| Y1073108                                    | 89000 | VISION INSURANCE               | \$472             | \$526             | \$526             | \$526             | \$584             | \$584             |
| <b>ADVOCACY AND TRAINING (Y2)</b>           |       |                                | <b>(\$2,051)</b>  | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        |
| <b>SUMMER YOUTH CONSERVATION CORP (Y20)</b> |       |                                | <b>(\$2,051)</b>  | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        |
| <b>PERSONNEL (1)</b>                        |       |                                | <b>\$0</b>        | <b>\$10,248</b>   | <b>\$6,904</b>    | <b>\$10,248</b>   | <b>\$10,240</b>   | <b>\$10,240</b>   |
| Y2073101                                    | 19000 | Y TEMPORARY & PART TIME        | \$0               | \$10,248          | \$6,904           | \$10,248          | \$10,240          | \$10,240          |
| <b>CONTRACTUAL (4)</b>                      |       |                                | <b>\$21,374</b>   | <b>\$9,252</b>    | <b>\$16,263</b>   | <b>\$12,919</b>   | <b>\$14,760</b>   | <b>\$14,760</b>   |
| Y2073104                                    | 41401 | Y LIABILITY & OTHER INSUR      | \$0               | \$678             | \$678             | \$678             | \$0               | \$0               |
| Y2073104                                    | 41901 | Y CENTRAL PRINTING             | \$283             | \$150             | \$150             | \$457             | \$350             | \$350             |
| Y2073104                                    | 42000 | Y OFFICE SUPPLIES & EXPEN      | \$0               | \$250             | \$250             | \$93              | \$150             | \$150             |
| Y2073104                                    | 42402 | Y I/D POSTAGE                  | \$0               | \$0               | \$0               | \$495             | \$100             | \$100             |
| Y2073104                                    | 42800 | Y PROMOTIONAL SUPPLIES         | \$0               | \$0               | \$3,344           | \$0               | \$0               | \$0               |
| Y2073104                                    | 43007 | Y OTHER FEES & SVCS            | \$0               | \$8,174           | \$8,674           | \$7,717           | \$14,160          | \$14,160          |
| Y2073104                                    | 44100 | Y I/D FUEL CHARGES             | \$31              | \$0               | \$0               | \$0               | \$0               | \$0               |
| Y2073104                                    | 44500 | Y OTHER TRAVEL REIMB           | \$0               | \$0               | \$3,167           | \$3,479           | \$0               | \$0               |
| Y2073104                                    | 46000 | Y ADVOCACY & TRAINING          | \$21,060          | \$0               | \$0               | \$0               | \$0               | \$0               |



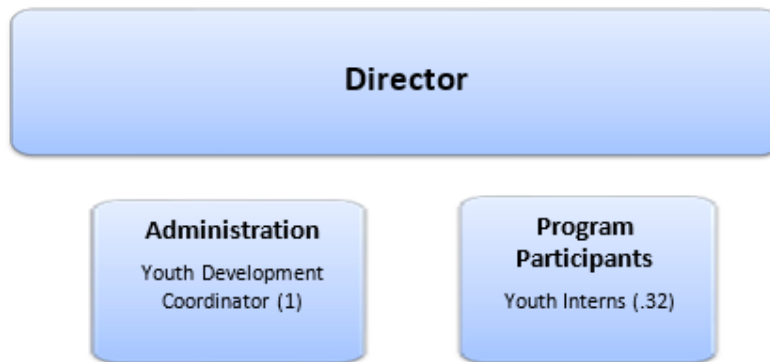
|                                        |       |                                   | 2024<br>Actual     | 2025<br>Adopted    | 2025<br>Modified   | 2025<br>Projected  | 2026<br>Tentative  | 2026<br>Adopted    |
|----------------------------------------|-------|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>REVENUE (5)</b>                     |       |                                   | <b>(\$25,500)</b>  | <b>(\$19,500)</b>  | <b>(\$23,167)</b>  | <b>(\$23,167)</b>  | <b>(\$25,000)</b>  | <b>(\$25,000)</b>  |
| Y2027055                               | 55000 | Y GIFTS AND DONATIONS             | (\$500)            | (\$500)            | (\$4,167)          | (\$4,167)          | (\$1,000)          | (\$1,000)          |
| Y2038205                               | 5600C | Y OFFICE OF CHILDREN FAMILY SR    | (\$25,000)         | (\$19,000)         | (\$19,000)         | (\$19,000)         | (\$24,000)         | (\$24,000)         |
| <b>EMPLOYEE BENEFITS (8)</b>           |       |                                   | <b>\$2,074</b>     | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         |
| Y2073108                               | 81000 | RETIREMENT                        | \$857              | \$0                | \$0                | \$0                | \$0                | \$0                |
| Y2073108                               | 83000 | SOCIAL SECURITY                   | \$906              | \$0                | \$0                | \$0                | \$0                | \$0                |
| Y2073108                               | 84000 | WORKERS' COMP                     | \$312              | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>YOUTH DEVELOPMENT PROGRAMS (Y4)</b> |       |                                   | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         |
| <b>JOINT YOUTH PROGRAMS (Y40)</b>      |       |                                   | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         |
| <b>CONTRACTUAL (4)</b>                 |       |                                   | <b>\$165,047</b>   | <b>\$146,751</b>   | <b>\$146,751</b>   | <b>\$146,751</b>   | <b>\$192,576</b>   | <b>\$192,576</b>   |
| Y4073204                               | 46000 | Y YOUTH DEV PROGRAM PMTS          | \$64,645           | \$68,747           | \$68,747           | \$68,747           | \$90,701           | \$90,701           |
| Y4073204                               | 46100 | Y YOUTH TEAM SPORTS               | \$52,517           | \$52,946           | \$52,946           | \$52,946           | \$45,327           | \$45,327           |
| Y4073204                               | 46500 | Y YOUTH SPORTS & EDUC FUND<br>PMT | \$47,885           | \$25,058           | \$25,058           | \$25,058           | \$56,548           | \$56,548           |
| <b>REVENUE (5)</b>                     |       |                                   | <b>(\$165,047)</b> | <b>(\$146,751)</b> | <b>(\$146,751)</b> | <b>(\$146,751)</b> | <b>(\$192,576)</b> | <b>(\$192,576)</b> |
| Y4038205                               | 5600C | Y OFFICE OF CHILDREN FAMILY SR    | (\$165,047)        | (\$146,751)        | (\$146,751)        | (\$146,751)        | (\$192,576)        | (\$192,576)        |



## Payroll Detail

|                                    | Positions | Full Time Equivalent (FTE) | Adopted 2026     |
|------------------------------------|-----------|----------------------------|------------------|
| <b>YOUTH BUREAU</b>                | <b>10</b> | <b>2.32</b>                | <b>\$139,113</b> |
| <b>Y1073101</b>                    | <b>2</b>  | <b>2</b>                   | <b>\$128,873</b> |
| YOUTH BUREAU DIRECT                | 1         | 1                          | \$77,783         |
| YOUTH DEVELOPMENT PROG COORDINATOR | 1         | 1                          | \$51,090         |
| <b>Y2073101</b>                    | <b>8</b>  | <b>0.32</b>                | <b>\$10,240</b>  |
| YOUTH INTERN                       | 8         | 0.32                       | \$10,240         |

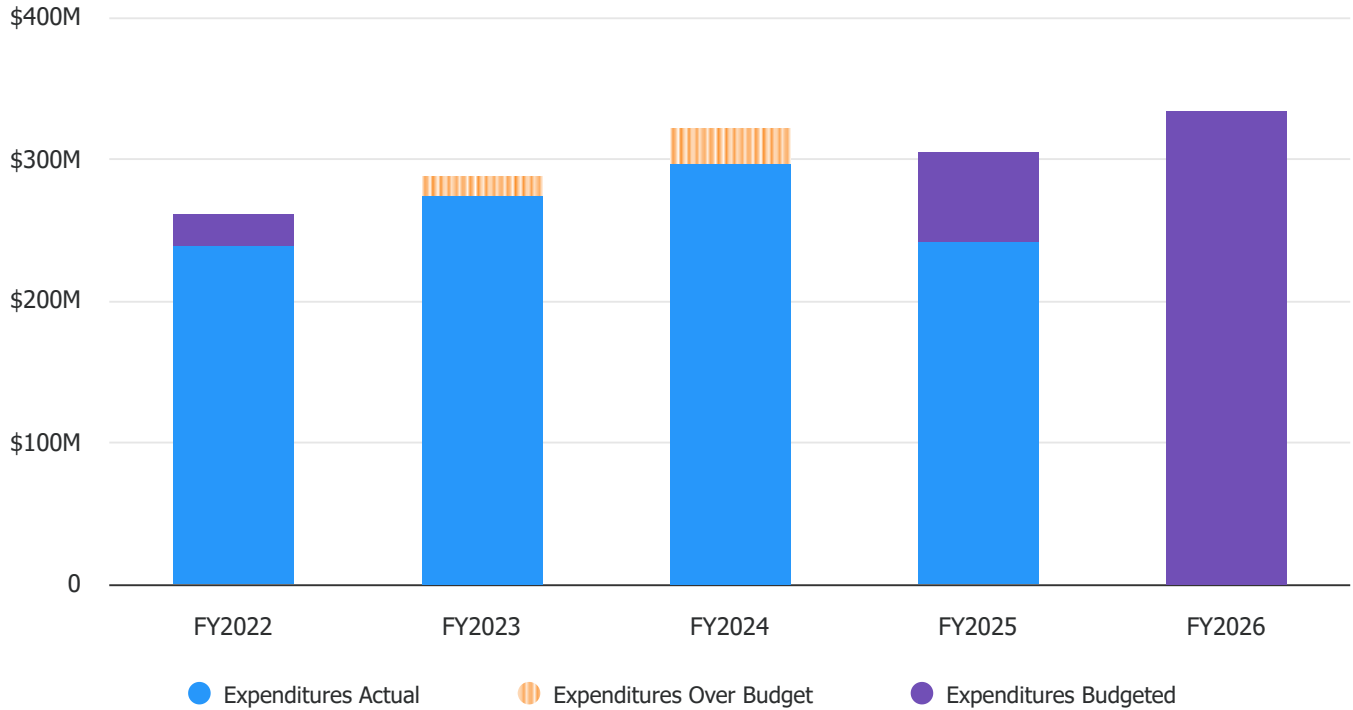
## Departmental Structure



# Total County Appropriations & Revenues

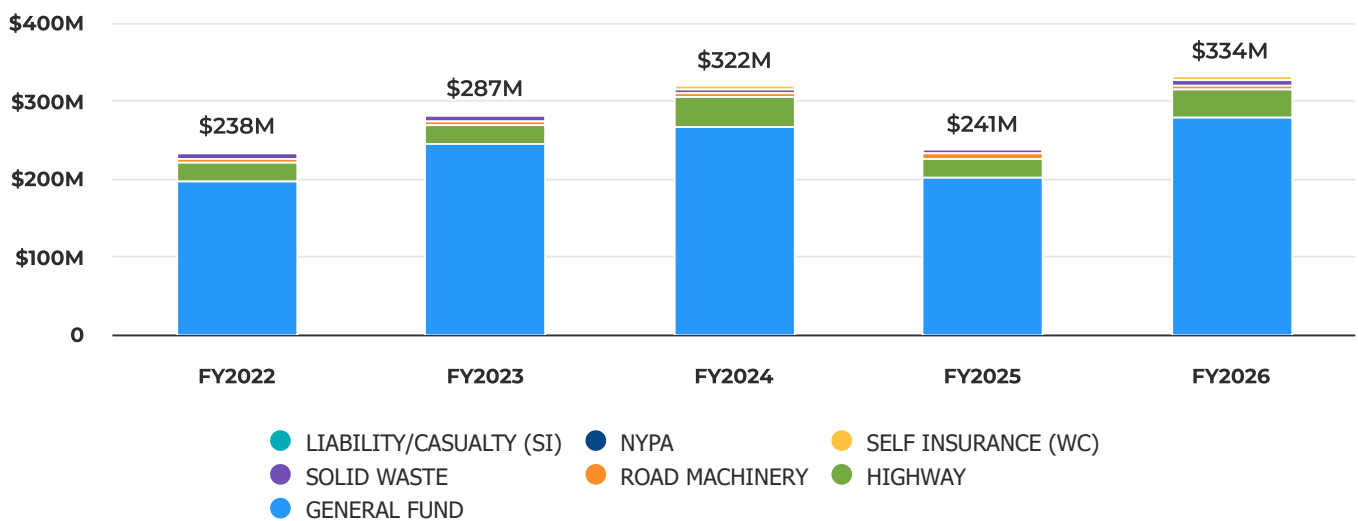
## Appropriation Summary

### Historical Appropriations Across Function



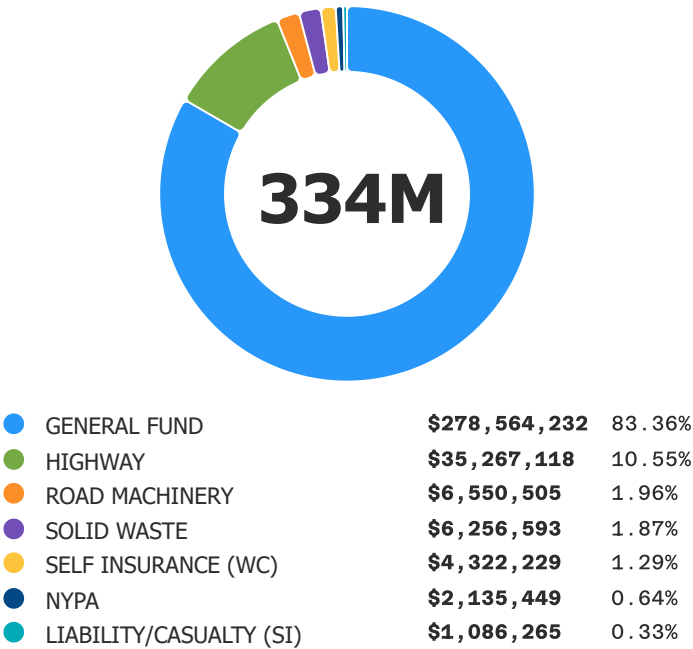
## Appropriations by Fund

### Historical Appropriations by Fund





FY26 Appropriations by Fund



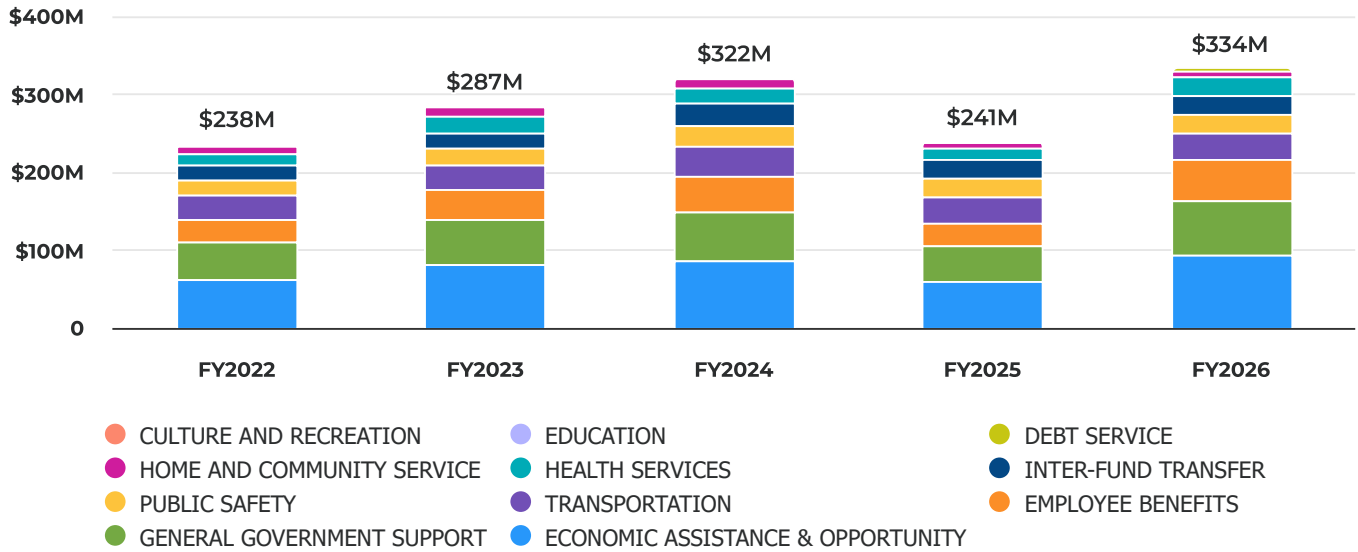
Appropriations by Fund

| Category                  | 2025 Adopted Budget     | 2026 Adopted Budget     | % Change     |
|---------------------------|-------------------------|-------------------------|--------------|
| GENERAL FUND              | \$260,355,937.44        | \$278,564,232.04        | 6.99%        |
| HIGHWAY                   | \$25,592,257.00         | \$35,267,117.92         | 37.80%       |
| ROAD MACHINERY            | \$6,019,801.00          | \$6,550,505.00          | 8.82%        |
| SOLID WASTE               | \$6,041,377.00          | \$6,256,593.00          | 3.56%        |
| SELF INSURANCE (WC)       | \$3,916,037.00          | \$4,322,229.00          | 10.37%       |
| LIABILITY/CASUALTY (SI)   | \$751,418.00            | \$1,086,265.00          | 44.56%       |
| CAPITAL FUND              | \$45,771.22             | -                       | -100.00%     |
| NYPA                      | \$2,135,449.00          | \$2,135,449.00          | -            |
| <b>Total Expenditures</b> | <b>\$304,858,047.66</b> | <b>\$334,182,390.96</b> | <b>9.62%</b> |

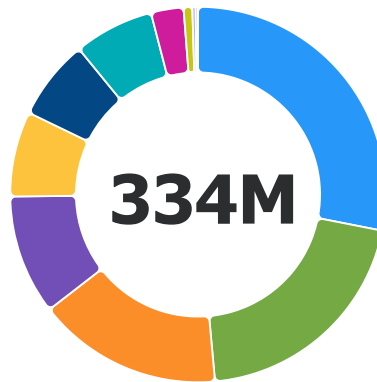


# Appropriations by Function

## Historical Appropriations by Function



## FY26 Appropriations by Function



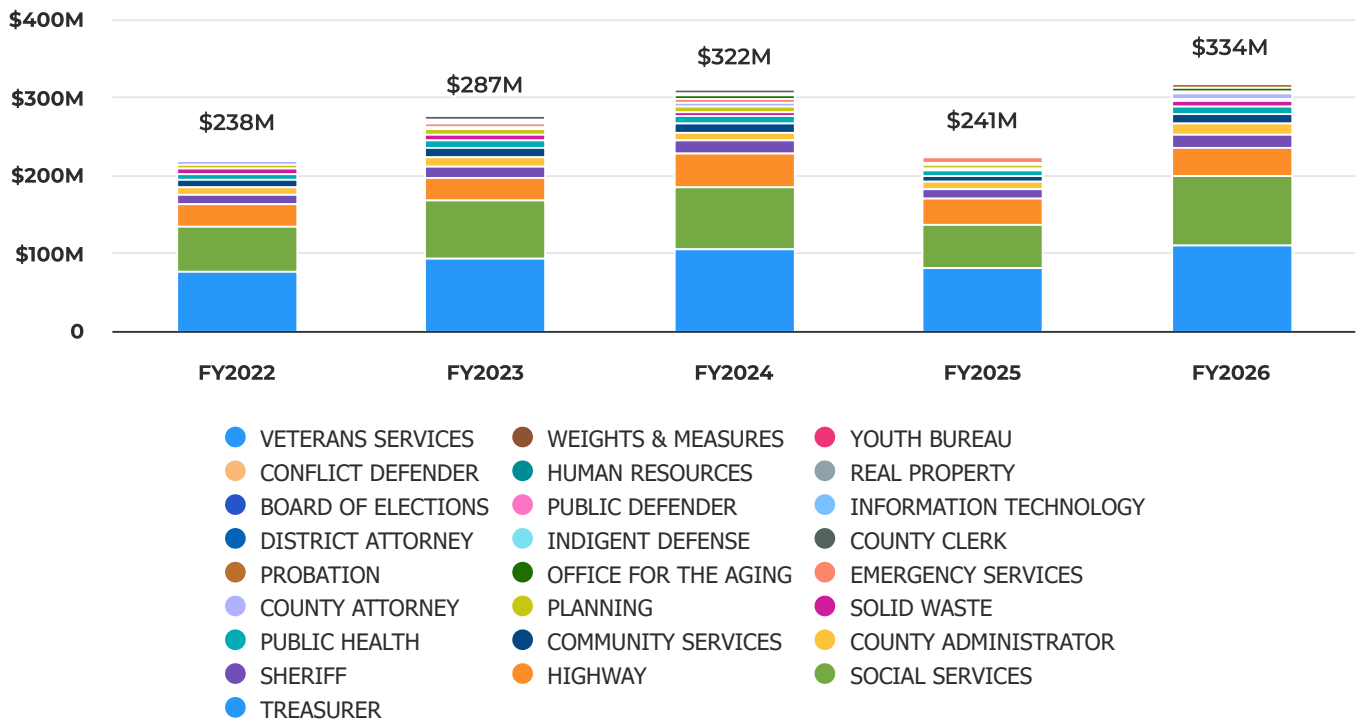
|                                   |              |        |
|-----------------------------------|--------------|--------|
| ECONOMIC ASSISTANCE & OPPORTUNITY | \$93,865,471 | 28.09% |
| GENERAL GOVERNMENT SUPPORT        | \$68,396,409 | 20.47% |
| EMPLOYEE BENEFITS                 | \$53,363,048 | 15.97% |
| TRANSPORTATION                    | \$34,460,294 | 10.31% |
| PUBLIC SAFETY                     | \$24,494,551 | 7.33%  |
| INTER-FUND TRANSFER               | \$23,141,986 | 6.92%  |
| HEALTH SERVICES                   | \$22,978,145 | 6.88%  |
| HOME AND COMMUNITY SERVICE        | \$9,348,925  | 2.80%  |
| DEBT SERVICE                      | \$2,524,723  | 0.76%  |
| EDUCATION                         | \$961,000    | 0.29%  |
| CULTURE AND RECREATION            | \$647,839    | 0.19%  |

## Appropriations by Function

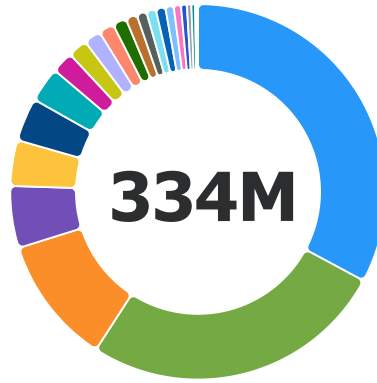
| Category                          | 2025 Adopted Budget     | 2026 Adopted Budget     | % Change     |
|-----------------------------------|-------------------------|-------------------------|--------------|
| GENERAL GOVERNMENT SUPPORT        | \$65,957,563.55         | \$68,396,408.74         | 3.70%        |
| EDUCATION                         | \$906,500.00            | \$961,000.00            | 6.01%        |
| PUBLIC SAFETY                     | \$22,136,884.40         | \$24,494,550.76         | 10.65%       |
| HEALTH SERVICES                   | \$21,341,572.64         | \$22,978,145.40         | 7.67%        |
| TRANSPORTATION                    | \$32,422,779.22         | \$34,460,293.82         | 6.28%        |
| ECONOMIC ASSISTANCE & OPPORTUNITY | \$88,288,449.85         | \$93,865,470.96         | 6.32%        |
| CULTURE AND RECREATION            | \$632,682.00            | \$647,839.40            | 2.40%        |
| HOME AND COMMUNITY SERVICE        | \$8,896,732.00          | \$9,348,924.90          | 5.08%        |
| EMPLOYEE BENEFITS                 | \$47,259,773.00         | \$53,363,048.00         | 12.91%       |
| DEBT SERVICE                      | \$2,501,548.00          | \$2,524,723.00          | 0.93%        |
| INTER-FUND TRANSFER               | \$14,513,563.00         | \$23,141,985.98         | 59.45%       |
| <b>Total Expenditures</b>         | <b>\$304,858,047.66</b> | <b>\$334,182,390.96</b> | <b>9.62%</b> |

## Appropriations by Department

### Historical Appropriations by Department



## FY26 Appropriations by Department



|                        |               |        |
|------------------------|---------------|--------|
| TREASURER              | \$109,743,743 | 32.84% |
| SOCIAL SERVICES        | \$87,886,029  | 26.30% |
| HIGHWAY                | \$36,849,294  | 11.03% |
| SHERIFF                | \$17,853,703  | 5.34%  |
| COUNTY ADMINISTRATOR   | \$13,181,674  | 3.94%  |
| COMMUNITY SERVICES     | \$12,422,994  | 3.72%  |
| PUBLIC HEALTH          | \$10,129,111  | 3.03%  |
| SOLID WASTE            | \$6,256,593   | 1.87%  |
| COUNTY ATTORNEY        | \$5,596,668   | 1.67%  |
| OFFICE FOR THE AGING   | \$4,868,157   | 1.46%  |
| PLANNING               | \$4,411,635   | 1.32%  |
| PROBATION              | \$3,955,731   | 1.18%  |
| COUNTY CLERK           | \$3,286,504   | 0.98%  |
| DISTRICT ATTORNEY      | \$2,898,781   | 0.87%  |
| EMERGENCY SERVICES     | \$2,772,487   | 0.83%  |
| INDIGENT DEFENSE       | \$2,740,859   | 0.82%  |
| INFORMATION TECHNOLOGY | \$2,376,396   | 0.71%  |
| PUBLIC DEFENDER        | \$2,108,769   | 0.63%  |
| BOARD OF ELECTIONS     | \$1,704,407   | 0.51%  |
| REAL PROPERTY          | \$1,279,579   | 0.38%  |
| HUMAN RESOURCES        | \$1,026,470   | 0.31%  |
| YOUTH BUREAU           | \$427,440     | 0.13%  |
| WEIGHTS & MEASURES     | \$210,662     | 0.06%  |
| VETERANS SERVICES      | \$194,705     | 0.06%  |

## Appropriations by Department

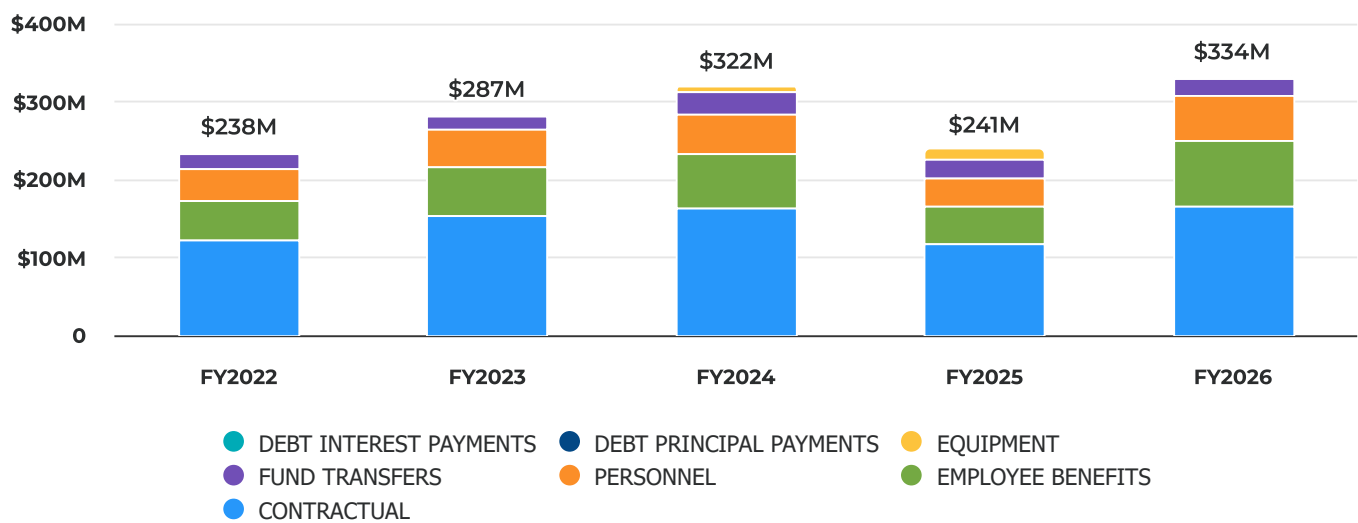
| Category             | 2025 Adopted Budget | 2026 Adopted Budget | % Change |
|----------------------|---------------------|---------------------|----------|
| COMMUNITY SERVICES   | \$11,475,728.23     | \$12,422,993.80     | 8.25%    |
| HIGHWAY              | \$31,018,357.22     | \$36,849,294.12     | 18.80%   |
| PUBLIC HEALTH        | \$9,508,075.79      | \$10,129,110.70     | 6.53%    |
| PLANNING             | \$4,043,965.00      | \$4,411,634.90      | 9.09%    |
| BOARD OF ELECTIONS   | \$1,616,797.43      | \$1,704,407.30      | 5.42%    |
| EMERGENCY SERVICES   | \$2,408,408.90      | \$2,772,486.70      | 15.12%   |
| COUNTY ADMINISTRATOR | \$14,272,787.28     | \$13,181,674.20     | -7.64%   |
| OFFICE FOR THE AGING | \$4,460,767.36      | \$4,868,157.10      | 9.13%    |
| TREASURER            | \$96,803,354.80     | \$109,743,742.58    | 13.37%   |
| SOLID WASTE          | \$6,041,377.00      | \$6,256,593.00      | 3.56%    |
| YOUTH BUREAU         | \$365,062.00        | \$427,440.40        | 17.09%   |



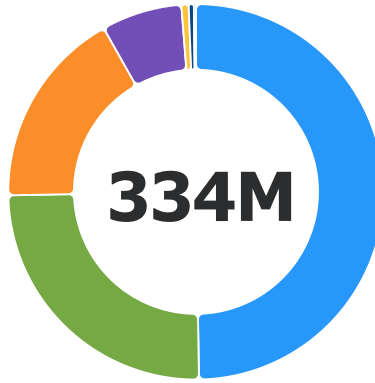
| Category                  | 2025 Adopted Budget     | 2026 Adopted Budget     | % Change     |
|---------------------------|-------------------------|-------------------------|--------------|
| PROBATION                 | \$3,516,907.00          | \$3,955,731.04          | 12.48%       |
| SOCIAL SERVICES           | \$82,837,465.49         | \$87,886,029.26         | 6.09%        |
| COUNTY ATTORNEY           | \$4,807,898.00          | \$5,596,667.60          | 16.41%       |
| SHERIFF                   | \$16,263,091.12         | \$17,853,702.62         | 9.78%        |
| COUNTY CLERK              | \$3,059,186.09          | \$3,286,503.80          | 7.43%        |
| VETERANS SERVICES         | \$170,485.00            | \$194,705.30            | 14.21%       |
| DISTRICT ATTORNEY         | \$2,658,438.25          | \$2,898,781.10          | 9.04%        |
| WEIGHTS & MEASURES        | \$193,852.00            | \$210,662.30            | 8.67%        |
| HUMAN RESOURCES           | \$909,044.00            | \$1,026,470.00          | 12.92%       |
| INDIGENT DEFENSE          | \$2,544,111.00          | \$2,740,859.04          | 7.73%        |
| CONFLICT DEFENDER         | \$1,051,905.00          | -                       | -100.00%     |
| PUBLIC DEFENDER           | \$1,758,992.92          | \$2,108,768.60          | 19.88%       |
| INFORMATION TECHNOLOGY    | \$1,973,308.00          | \$2,376,396.10          | 20.43%       |
| REAL PROPERTY             | \$1,098,682.78          | \$1,279,579.40          | 16.46%       |
| <b>Total Expenditures</b> | <b>\$304,858,047.66</b> | <b>\$334,182,390.96</b> | <b>9.62%</b> |

## Appropriations by Category

### Historical Appropriations by Category



## FY26 Appropriations by Category



|                           |                      |        |
|---------------------------|----------------------|--------|
| ● CONTRACTUAL             | <b>\$166,265,003</b> | 49.75% |
| ● EMPLOYEE BENEFITS       | <b>\$83,378,436</b>  | 24.95% |
| ● PERSONNEL               | <b>\$57,231,847</b>  | 17.13% |
| ● FUND TRANSFERS          | <b>\$23,141,986</b>  | 6.92%  |
| ● DEBT PRINCIPAL PAYMENTS | <b>\$2,070,000</b>   | 0.62%  |
| ● EQUIPMENT               | <b>\$1,492,256</b>   | 0.45%  |
| ● DEBT INTEREST PAYMENTS  | <b>\$602,863</b>     | 0.18%  |

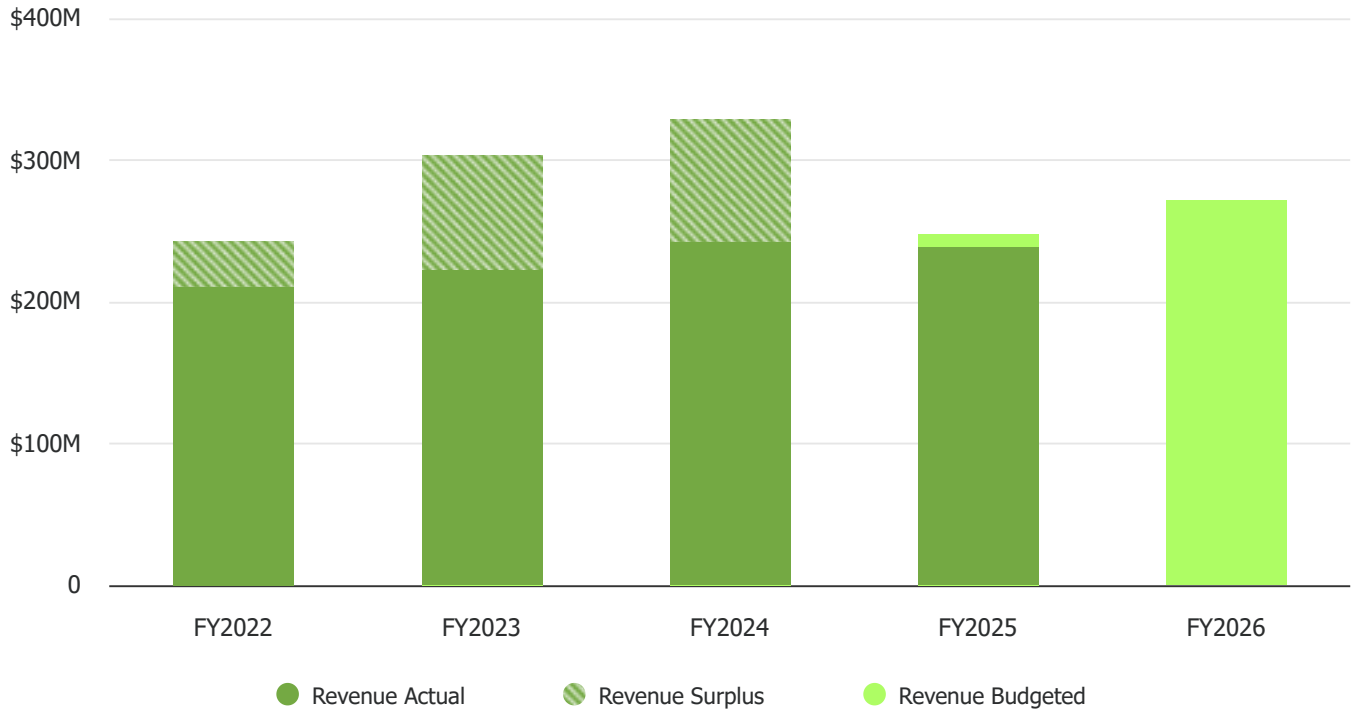
### Appropriations by Category

| Category                  | 2025 Adopted Budget     | 2026 Adopted Budget     | % Change     |
|---------------------------|-------------------------|-------------------------|--------------|
| PERSONNEL                 | \$52,620,804.78         | \$57,231,847.05         | 8.76%        |
| EQUIPMENT                 | \$1,228,173.68          | \$1,492,256.00          | 21.50%       |
| CONTRACTUAL               | \$158,412,756.94        | \$166,265,002.93        | 4.96%        |
| DEBT PRINCIPAL PAYMENTS   | \$1,965,000.00          | \$2,070,000.00          | 5.34%        |
| DEBT INTEREST PAYMENTS    | \$683,988.00            | \$602,863.00            | -11.86%      |
| EMPLOYEE BENEFITS         | \$75,433,761.26         | \$83,378,436.00         | 10.53%       |
| FUND TRANSFERS            | \$14,513,563.00         | \$23,141,985.98         | 59.45%       |
| <b>Total Expenditures</b> | <b>\$304,858,047.66</b> | <b>\$334,182,390.96</b> | <b>9.62%</b> |



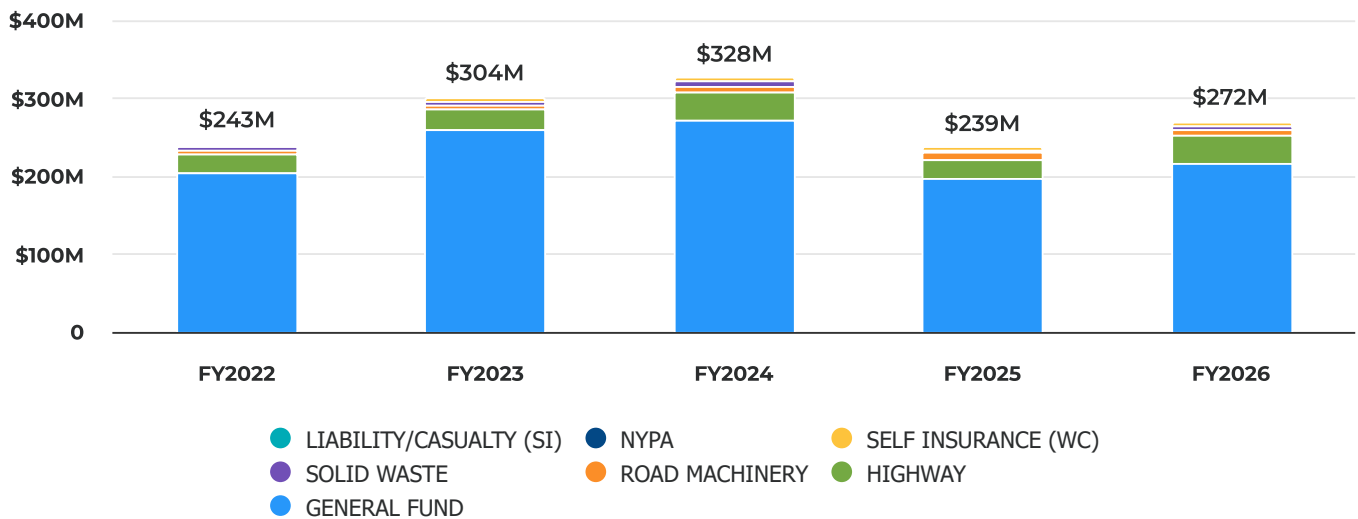
# Revenue Summary

## Historical Revenues Across Function

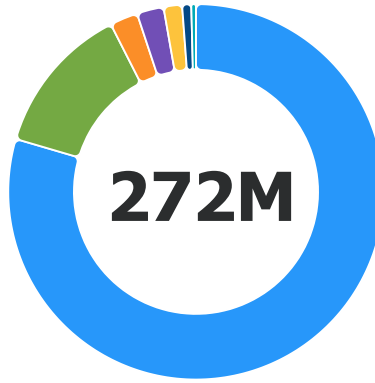


## Revenues by Fund

### Historical Revenues by Fund



## FY26 Revenues by Fund



|                           |                      |        |
|---------------------------|----------------------|--------|
| ● GENERAL FUND            | <b>\$216,257,134</b> | 79.54% |
| ● HIGHWAY                 | <b>\$35,267,118</b>  | 12.97% |
| ● ROAD MACHINERY          | <b>\$6,550,505</b>   | 2.41%  |
| ● SOLID WASTE             | <b>\$6,256,593</b>   | 2.30%  |
| ● SELF INSURANCE (WC)     | <b>\$4,322,229</b>   | 1.59%  |
| ● NYPA                    | <b>\$2,135,449</b>   | 0.79%  |
| ● LIABILITY/CASUALTY (SI) | <b>\$1,086,265</b>   | 0.40%  |

## Revenues by Fund

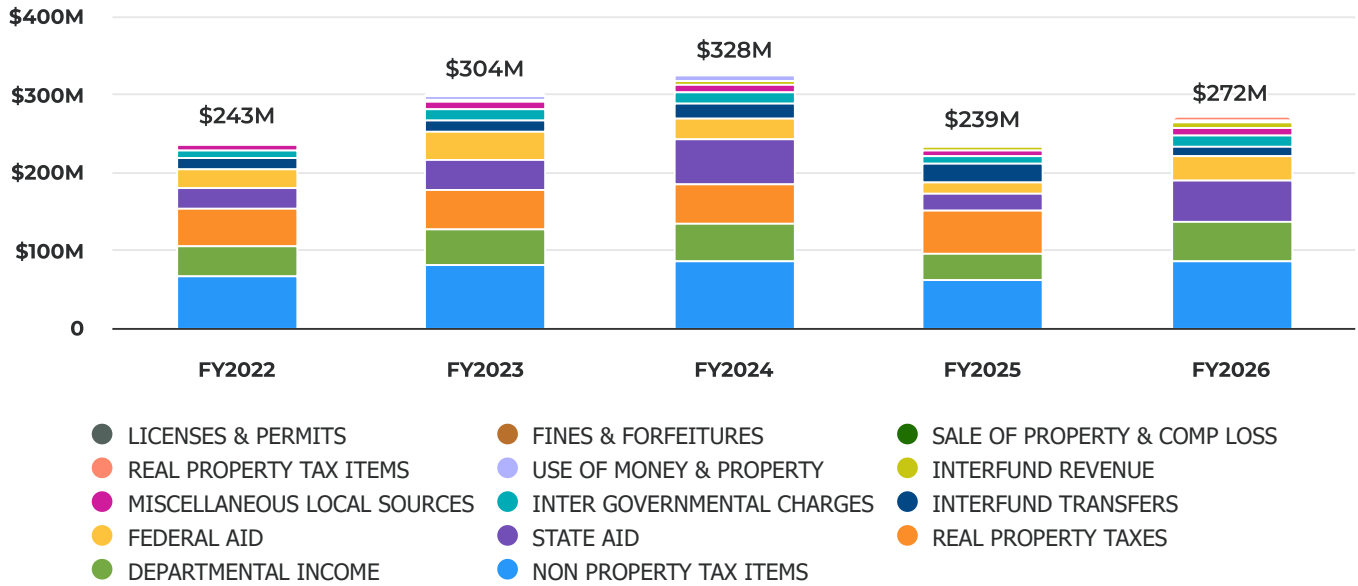
| Category                | 2025 Adopted Budget     | 2026 Adopted Budget     | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|-------------------------|-------------------------|-------------------------|--------------------------------------------------------------|
| GENERAL FUND            | \$203,499,943.94        | \$216,257,133.86        | 6.27%                                                        |
| HIGHWAY                 | \$25,592,257.00         | \$35,267,117.92         | 37.80%                                                       |
| ROAD MACHINERY          | \$6,019,801.00          | \$6,550,505.00          | 8.82%                                                        |
| SOLID WASTE             | \$6,023,279.00          | \$6,256,593.00          | 3.87%                                                        |
| SELF INSURANCE (WC)     | \$3,916,037.00          | \$4,322,229.00          | 10.37%                                                       |
| LIABILITY/CASUALTY (SI) | \$751,418.00            | \$1,086,265.00          | 44.56%                                                       |
| NYPA                    | \$2,135,449.00          | \$2,135,449.00          | -                                                            |
| <b>Total Revenues</b>   | <b>\$247,938,184.94</b> | <b>\$271,875,292.78</b> | <b>9.65%</b>                                                 |



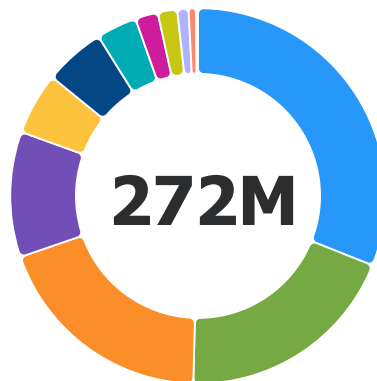


# Revenues by Function

## Historical Revenues by Function



## FY26 Revenues by Function



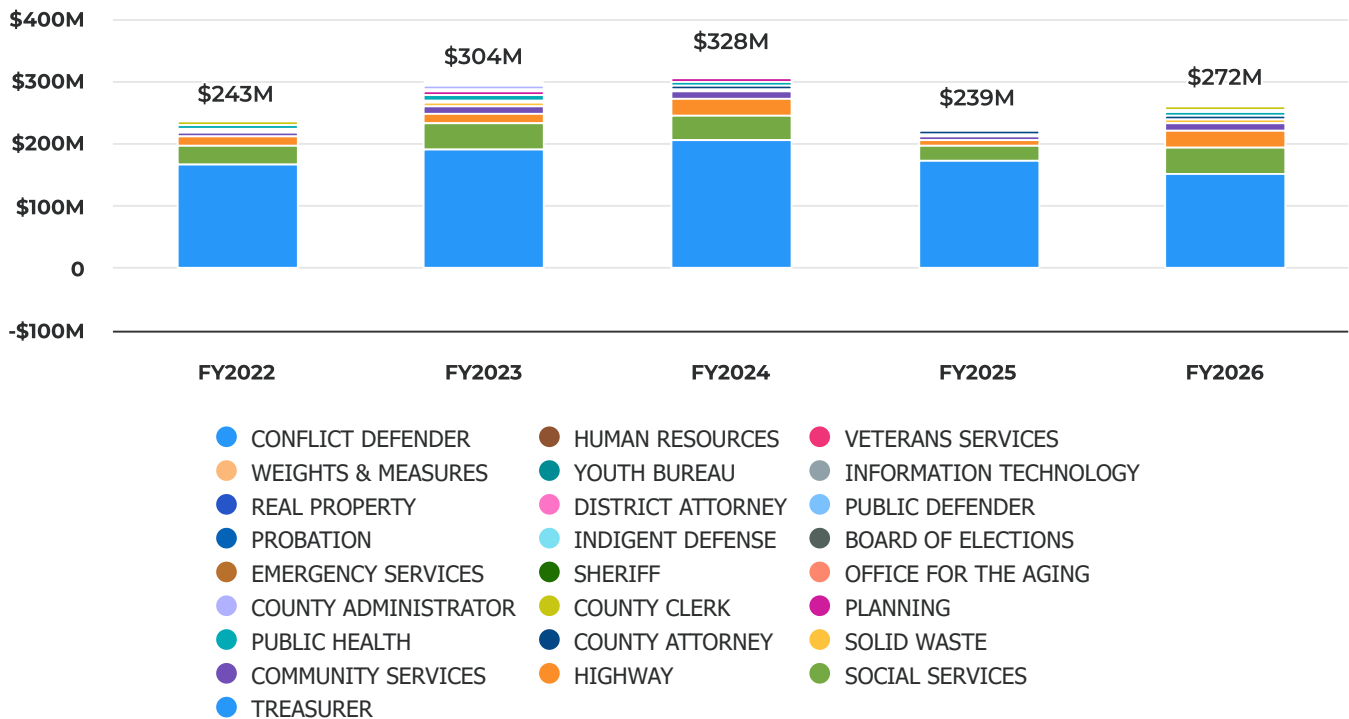
|                              |              |        |
|------------------------------|--------------|--------|
| NON PROPERTY TAX ITEMS       | \$84,355,216 | 31.03% |
| STATE AID                    | \$52,692,987 | 19.38% |
| DEPARTMENTAL INCOME          | \$52,520,601 | 19.32% |
| FEDERAL AID                  | \$29,373,924 | 10.80% |
| INTER GOVERNMENTAL CHARGES   | \$14,549,710 | 5.35%  |
| INTERFUND TRANSFERS          | \$14,238,864 | 5.24%  |
| MISCELLANEOUS LOCAL SOURCES  | \$9,468,291  | 3.48%  |
| INTERFUND REVENUE            | \$5,317,290  | 1.96%  |
| USE OF MONEY & PROPERTY      | \$4,537,272  | 1.67%  |
| REAL PROPERTY TAX ITEMS      | \$2,619,405  | 0.96%  |
| SALE OF PROPERTY & COMP LOSS | \$1,697,133  | 0.62%  |
| REAL PROPERTY TAXES          | \$372,000    | 0.14%  |
| FINES & FORFEITURES          | \$72,600     | 0.03%  |
| LICENSES & PERMITS           | \$60,000     | 0.02%  |

## Revenues by Function

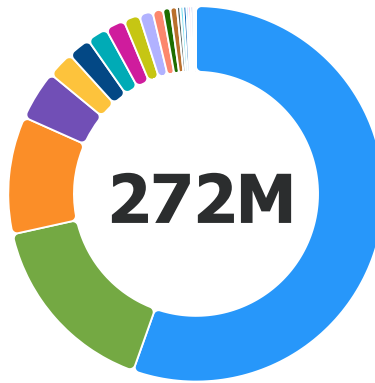
| Category                        | 2025 Adopted Budget     | 2026 Adopted Budget     | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------------|-------------------------|-------------------------|--------------------------------------------------------------|
| REAL PROPERTY TAXES             | \$360,375.00            | \$372,000.00            | 3.23%                                                        |
| REAL PROPERTY TAX ITEMS         | \$2,423,310.00          | \$2,619,405.00          | 8.09%                                                        |
| NON PROPERTY TAX ITEMS          | \$79,675,060.00         | \$84,355,216.00         | 5.87%                                                        |
| DEPARTMENTAL INCOME             | \$50,165,355.81         | \$52,520,601.10         | 4.69%                                                        |
| INTER GOVERNMENTAL<br>CHARGES   | \$13,612,576.11         | \$14,549,709.54         | 6.88%                                                        |
| USE OF MONEY &<br>PROPERTY      | \$4,262,681.00          | \$4,537,272.00          | 6.44%                                                        |
| LICENSES & PERMITS              | \$52,500.00             | \$60,000.00             | 14.29%                                                       |
| FINES & FORFEITURES             | \$72,000.00             | \$72,600.00             | 0.83%                                                        |
| SALE OF PROPERTY &<br>COMP LOSS | \$2,668,802.82          | \$1,697,132.98          | -36.41%                                                      |
| MISCELLANEOUS LOCAL<br>SOURCES  | \$8,849,811.36          | \$9,468,291.00          | 6.99%                                                        |
| INTERFUND REVENUE               | \$4,420,708.00          | \$5,317,290.00          | 20.28%                                                       |
| STATE AID                       | \$44,218,996.20         | \$52,692,986.88         | 19.16%                                                       |
| FEDERAL AID                     | \$23,313,445.64         | \$29,373,924.30         | 26.00%                                                       |
| INTERFUND TRANSFERS             | \$13,842,563.00         | \$14,238,863.98         | 2.86%                                                        |
| <b>Total Revenues</b>           | <b>\$247,938,184.94</b> | <b>\$271,875,292.78</b> | <b>9.65%</b>                                                 |

## Revenues by Department

### Historical Revenues by Department



## FY26 Revenues by Department



|                        |               |        |
|------------------------|---------------|--------|
| TREASURER              | \$150,691,818 | 55.43% |
| SOCIAL SERVICES        | \$43,798,664  | 16.11% |
| HIGHWAY                | \$27,578,759  | 10.14% |
| COMMUNITY SERVICES     | \$11,651,001  | 4.29%  |
| SOLID WASTE            | \$6,256,593   | 2.30%  |
| COUNTY ATTORNEY        | \$5,408,544   | 1.99%  |
| PUBLIC HEALTH          | \$4,820,915   | 1.77%  |
| COUNTY CLERK           | \$4,551,545   | 1.67%  |
| PLANNING               | \$3,769,187   | 1.39%  |
| COUNTY ADMINISTRATOR   | \$3,188,632   | 1.17%  |
| OFFICE FOR THE AGING   | \$2,452,723   | 0.90%  |
| SHERIFF                | \$1,734,761   | 0.64%  |
| BOARD OF ELECTIONS     | \$1,522,625   | 0.56%  |
| PUBLIC DEFENDER        | \$795,845     | 0.29%  |
| INDIGENT DEFENSE       | \$719,427     | 0.26%  |
| PROBATION              | \$690,285     | 0.25%  |
| DISTRICT ATTORNEY      | \$545,930     | 0.20%  |
| INFORMATION TECHNOLOGY | \$529,928     | 0.19%  |
| REAL PROPERTY          | \$497,650     | 0.18%  |
| EMERGENCY SERVICES     | \$291,097     | 0.11%  |
| YOUTH BUREAU           | \$252,365     | 0.09%  |
| WEIGHTS & MEASURES     | \$92,000      | 0.03%  |
| VETERANS SERVICES      | \$25,000      | 0.01%  |
| HUMAN RESOURCES        | \$10,000      | 0.00%  |

## Revenues by Department

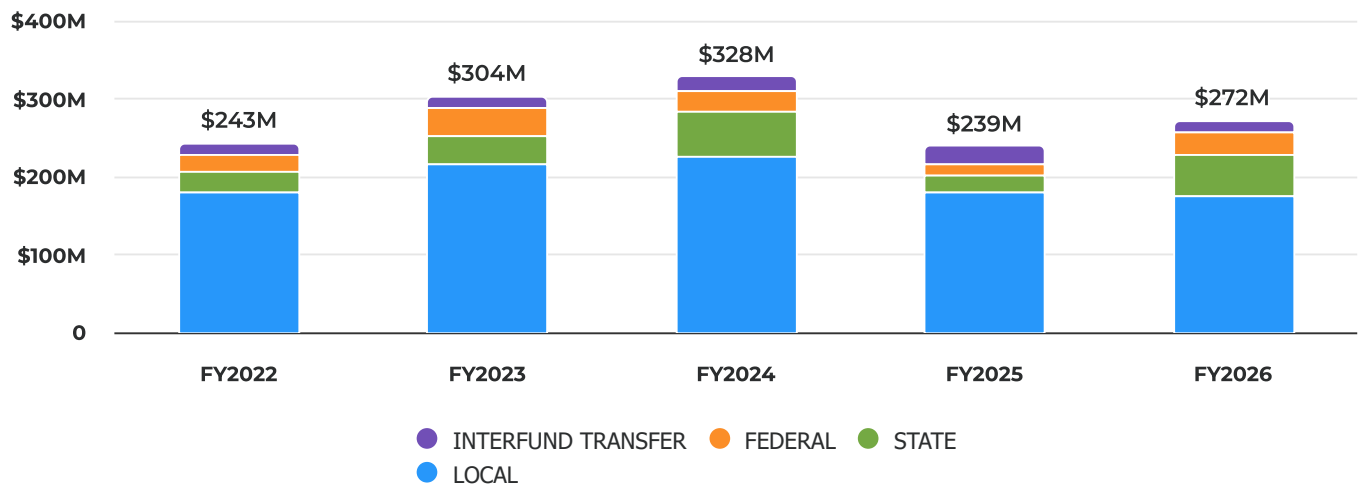
| Category             | 2025 Adopted Budget | 2026 Adopted Budget | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|----------------------|---------------------|---------------------|--------------------------------------------------------------|
| BOARD OF ELECTIONS   | \$1,303,049.06      | \$1,522,625.30      | 16.85%                                                       |
| COMMUNITY SERVICES   | \$10,689,020.11     | \$11,651,001.00     | 9.00%                                                        |
| COUNTY ADMINISTRATOR | \$2,731,386.06      | \$3,188,631.84      | 16.74%                                                       |
| COUNTY ATTORNEY      | \$4,667,505.00      | \$5,408,544.00      | 15.88%                                                       |
| COUNTY CLERK         | \$4,693,047.29      | \$4,551,545.00      | -3.02%                                                       |
| DISTRICT ATTORNEY    | \$480,881.00        | \$545,930.00        | 13.53%                                                       |
| EMERGENCY SERVICES   | \$187,655.46        | \$291,097.00        | 55.12%                                                       |
| HIGHWAY              | \$17,769,495.00     | \$27,578,758.94     | 55.20%                                                       |
| HUMAN RESOURCES      | \$14,400.00         | \$10,000.00         | -30.56%                                                      |
| INDIGENT DEFENSE     | \$989,086.00        | \$719,426.74        | -27.26%                                                      |



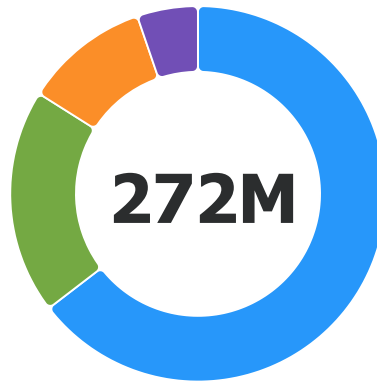
| Category                  | 2025 Adopted Budget     | 2026 Adopted Budget     | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|---------------------------|-------------------------|-------------------------|--------------------------------------------------------------|
| CONFLICT DEFENDER         | \$300.00                | -                       | -100.00%                                                     |
| PUBLIC DEFENDER           | \$703,232.00            | \$795,845.00            | 13.17%                                                       |
| INFORMATION<br>TECHNOLOGY | \$455,754.00            | \$529,927.50            | 16.27%                                                       |
| OFFICE FOR THE AGING      | \$2,428,838.00          | \$2,452,723.00          | 0.98%                                                        |
| PLANNING                  | \$3,412,189.00          | \$3,769,187.00          | 10.46%                                                       |
| PROBATION                 | \$490,532.00            | \$690,285.00            | 40.72%                                                       |
| PUBLIC HEALTH             | \$4,789,703.00          | \$4,820,915.00          | 0.65%                                                        |
| REAL PROPERTY             | \$486,793.41            | \$497,650.00            | 2.23%                                                        |
| SHERIFF                   | \$1,670,842.82          | \$1,734,761.00          | 3.83%                                                        |
| SOCIAL SERVICES           | \$40,695,164.73         | \$43,798,663.50         | 7.63%                                                        |
| SOLID WASTE               | \$6,023,279.00          | \$6,256,593.00          | 3.87%                                                        |
| TREASURER                 | \$142,953,470.00        | \$150,691,817.96        | 5.41%                                                        |
| VETERANS SERVICES         | \$25,000.00             | \$25,000.00             | -                                                            |
| WEIGHTS & MEASURES        | \$94,500.00             | \$92,000.00             | -2.65%                                                       |
| YOUTH BUREAU              | \$183,062.00            | \$252,365.00            | 37.86%                                                       |
| <b>Total Revenues</b>     | <b>\$247,938,184.94</b> | <b>\$271,875,292.78</b> | <b>9.65%</b>                                                 |

## Revenues by Revenue Source

Historical Revenues by Revenue Source



## FY26 Revenues by Revenue Source



|                      |                      |        |
|----------------------|----------------------|--------|
| ● LOCAL              | <b>\$175,569,518</b> | 64.58% |
| ● STATE              | <b>\$52,692,987</b>  | 19.38% |
| ● FEDERAL            | <b>\$29,373,924</b>  | 10.80% |
| ● INTERFUND TRANSFER | <b>\$14,238,864</b>  | 5.24%  |

## Revenues by Revenue Source

| Category              | 2025 Adopted Budget     | 2026 Adopted Budget     | 2025 Adopted Budget vs.<br>2026 Adopted Budget (%<br>Change) |
|-----------------------|-------------------------|-------------------------|--------------------------------------------------------------|
| LOCAL                 | \$166,563,180.10        | \$175,569,517.62        | 5.41%                                                        |
| STATE                 | \$44,218,996.20         | \$52,692,986.88         | 19.16%                                                       |
| FEDERAL               | \$23,313,445.64         | \$29,373,924.30         | 26.00%                                                       |
| INTERFUND TRANSFER    | \$13,842,563.00         | \$14,238,863.98         | 2.86%                                                        |
| <b>Total Revenues</b> | <b>\$247,938,184.94</b> | <b>\$271,875,292.78</b> | <b>9.65%</b>                                                 |



# CAPITAL IMPROVEMENTS



## Contingency Plan & Capital Reserve

| Item - Contingency        | Amount        |
|---------------------------|---------------|
| Capital Reserve           | \$650K        |
| Fund Balance Policy       | \$400K        |
| Energy – Fuel/Heating     | \$200K        |
| Overtime (75/25) – Split  | \$300K        |
| Vacation Buyback Benefit  | \$150K        |
| Healthcare Buyout Benefit | \$300K        |
| Untargeted                | \$1.0M        |
| <b>TOTAL*</b>             | <b>\$3.0M</b> |

| Item - Capital Reserve \$475K  | Amount        |
|--------------------------------|---------------|
| Annual Removal of Hazard Trees | \$200K        |
| Facilities Updates             | \$350K        |
| Fleet Updates                  | \$100K        |
| <b>TOTAL</b>                   | <b>\$650K</b> |

\*Note: 15 Year Average is \$3.6M

## Highway

### 2026 CAPITAL PROJECTS PROGRAM

| PROJECTS                                                                                                                                                                                             | AMOUNT             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| County Route 22 over Sawyer Creek, BIN 3340950<br>Engineering & Design HM651204 430ED 2322 - \$135,000<br>Sub-Contractor HM651204 465CO 2322 - \$1,680,000                                           | \$1,815,000        |
| County Route 34 over Trout Brook, BIN 3341630<br>Engineering & Design HM651204 430ED 2334 - \$135,000<br>Sub-Contractor HM651204 465CO 2334 - \$1,460,000                                            | \$1,595,000        |
| County Route 49 over East Branch St. Regis River, BIN 3341940<br>NYS DOT ROW<br>Engineering & Design, Misc. HM651204 430ED 2503 - \$371,000<br>Miscellaneous Expenses HM651204 49900 2503 - \$10,000 | \$ 381,000         |
| County Route 36 over Grasse River, BIN 3342040<br>NYS DOT ROW<br>Engineering & Design, Misc. HM651204 430ED 2504 - \$212,122<br>Miscellaneous Expenses HM651204 49900 2504 - \$10,000                | \$ 222,122         |
| County Route 14 over Line Creek, BIN<br>Engineering & Design HM651204 430ED 2614 - \$190,000<br>Sub-Contractor HM651204 465CO 2614 - \$500,000                                                       | \$ 690,000         |
| <b>TOTAL</b>                                                                                                                                                                                         | <b>\$4,703,122</b> |



# DEBT





# Debt Overview Summary

**County of St. Lawrence**  
**Statement of Indebtedness Debt Summary**  
**For the Fiscal Period 01/01/2024 - 12/31/2024**

| Debt Type    | Beginning Balance | Debt Issued | Principal Paid | Paid From debt Proceeds | Accreted Interest | Prior Year Adjustment | Ending Balance  |
|--------------|-------------------|-------------|----------------|-------------------------|-------------------|-----------------------|-----------------|
| Bond         | \$23,180,000.00   | \$0.00      | \$1,885,000.00 | \$0.00                  | \$0.00            | \$0.00                | \$21,295,000.00 |
| <b>Total</b> | \$23,180,000.00   | \$0.00      | \$1,885,000.00 | \$0.00                  | \$0.00            | \$0.00                | \$21,295,000.00 |

**Statement of Indebtedness Debt Records**

| Debt Type/<br>Purpose                      | Lender Name                                                             | Issue Date | Maturity Date | Beginning Balance | Debt Issued | Principal Paid | Paid From Debt Proceeds | Prior Year Adjustment | Accreted Interest | Ending Balance  |
|--------------------------------------------|-------------------------------------------------------------------------|------------|---------------|-------------------|-------------|----------------|-------------------------|-----------------------|-------------------|-----------------|
| Bond Jail - Refunding of 2007 Serial Bonds | Raymond James                                                           | 2/25/15    | 5/15/35       | \$17,855,000.00   | \$0.00      | \$1,170,000.00 | \$0.00                  | \$0.00                | \$0.00            | \$16,685,000.00 |
| Bond Energy Performance Project            | CEDE & CO, NEW YORK, NEW YORK AS NOMINEE OF THE DEPO TORY TRUST COMPANY | 7/21/16    | 7/15/29       | \$1,200,000.00    | \$0.00      | \$190,000.00   | \$0.00                  | \$0.00                | \$0.00            | \$1,010,000.00  |
| Bond DPW Project - Hwy Outposts            |                                                                         | 7/6/22     | 7/1/32        | \$2,745,000.00    | \$0.00      | \$265,000.00   | \$0.00                  | \$0.00                | \$0.00            | \$2,480,000.00  |
| Highway Machinery & Apparatus              |                                                                         | 2/18/16    | 2/15/31       | \$1,380,000.00    | \$0.00      | \$260,000.00   | \$0.00                  | \$0.00                | \$0.00            | \$1,120,000.00  |

**Bond Repayment**

| Fiscal Year Ending                                                       | Bond Principal Due | Bond Interest Due | Total Due       | Remaining Principal Balance |
|--------------------------------------------------------------------------|--------------------|-------------------|-----------------|-----------------------------|
| 2025                                                                     | \$1,965,000.00     | \$683,987.50      | \$2,648,987.50  | \$19,330,000.00             |
| 2026                                                                     | \$2,070,000.00     | \$602,862.50      | \$2,672,862.50  | \$17,260,000.00             |
| 2027                                                                     | \$1,980,000.00     | \$519,193.75      | \$2,499,193.75  | \$15,280,000.00             |
| 2028                                                                     | \$2,050,000.00     | \$445,181.25      | \$2,495,181.25  | \$13,230,000.00             |
| 2029                                                                     | \$2,120,000.00     | \$382,646.88      | \$2,502,646.88  | \$11,110,000.00             |
| 2030                                                                     | \$1,985,000.00     | \$317,681.26      | \$2,302,681.26  | \$9,125,000.00              |
| 2031                                                                     | \$2,025,000.00     | \$254,965.63      | \$2,279,965.63  | \$7,100,000.00              |
| 2032                                                                     | \$1,960,000.00     | \$192,225.00      | \$2,152,225.00  | \$5,140,000.00              |
| 2033                                                                     | \$1,660,000.00     | \$129,300.00      | \$1,789,300.00  | \$3,480,000.00              |
| 2034                                                                     | \$1,705,000.00     | \$78,825.00       | \$1,783,825.00  | \$1,775,000.00              |
| 2035                                                                     | \$1,775,000.00     | \$26,625.00       | \$1,801,625.00  | \$0.00                      |
| <b>Total</b>                                                             | \$21,295,000.00    | \$3,633,493.77    | \$24,928,493.77 |                             |
| \$21,295,000.00 Total Bond Ending Balance for Statement of Indebtedness. |                    |                   |                 |                             |



A summary of additions and payments for the year ended December 31, 2024 is shown below:

| Description                                                                                        | Original<br>Issue | Interest<br>Rate | Year of<br>Maturity | Balance<br>1/1/2024  | Additions   | Payments            | Balance<br>12/31/2024 | Due Within<br>One Year |
|----------------------------------------------------------------------------------------------------|-------------------|------------------|---------------------|----------------------|-------------|---------------------|-----------------------|------------------------|
| <b>Governmental activities serial bonds issued by the County:</b>                                  |                   |                  |                     |                      |             |                     |                       |                        |
| 2015 Refunding                                                                                     | \$ 25,135,000     | 3.0-5.0          | 2035                | \$ 17,855,000        | \$ -        | \$ 1,170,000        | \$ 16,685,000         | \$ 1,230,000           |
| 2016 Serial bonds                                                                                  | 3,000,000         | 2.0-2.6          | 2031                | 1,565,000            | -           | 190,000             | 1,375,000             | 195,000                |
| 2016 Serial bonds                                                                                  | 2,430,000         | 2.0              | 2029                | 1,015,000            | -           | 260,000             | 755,000               | 265,000                |
| 2022 Serial bonds                                                                                  | 3,000,000         | 3.0-4.0          | 2,032               | <u>2,745,000</u>     | <u>-</u>    | <u>265,000</u>      | <u>2,480,000</u>      | <u>275,000</u>         |
| Total governmental activities bonded debt                                                          |                   |                  |                     | <u>\$ 23,180,000</u> | <u>\$ -</u> | <u>\$ 1,885,000</u> | <u>\$ 21,295,000</u>  | <u>\$ 1,965,000</u>    |
| <b>Business-type activities serial bonds issued by Canton Human Services Initiatives ("CHSI"):</b> |                   |                  |                     |                      |             |                     |                       |                        |
| 2013 Refunding                                                                                     | \$ 6,475,000      | 2.5-4.0          | 2032                | <u>\$ 3,505,000</u>  | <u>\$ -</u> | <u>\$ 335,000</u>   | <u>\$ 3,170,000</u>   | <u>\$ 355,000</u>      |

# APPENDIX



# Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**ACFR:** Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Assets:** Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)



**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Flow:** The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

**Compliance:** Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."



**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Equity:** The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

**Financial Statements:** Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

**Fiscal Year:** The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also



influence float.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GAAP:** Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.

**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Internal Controls:** Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Liabilities:** Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.



**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Net Income:** The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Proprietary Funds:** Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

**Purchased Services:** The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenues:** Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.





**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

