



**FISCAL YEAR 2025-2026
GRATIOT COUNTY, MICHIGAN
RECOMMENDED BUDGET**

BOARD OF COMMISSIONERS

Dave Owens, Chair
Jan Bunting, Vice Chair
George Bailey
Timothy Gay
Steve Sopocy

INTERIM ADMINISTRATOR

Ryan Wood

INTERIM CONTROLLER

Mary Ann Kornexl – The Woodhill Group

Adopted September 16, 2025

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GRATIOT COUNTY

Administrator

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September 5, 2025

Gratiot County Board of Commissioners
214 E. Center Street
Ithaca, MI. 48847

Dear Commissioners:

State statute requires the Administrator to develop and submit an annual budget to the Board of Commissioners for review and approval. Accordingly, please find attached the proposed 2025/2026 budget. This budget has been prepared in accordance with the Uniform Budgeting and Accounting Act, which in turn requires the Board to adopt a General Appropriation resolution designed to appropriate all general and special revenue fund expenditures.

The recommended general fund budget is set at \$19.2 million. This represents an expenditure increase of \$1.4 million. The increase is primarily due to an extra expenditure of \$1,000,000 to reduce unfunded pension liabilities in the closed defined benefit plan. Pension benefits are administered by the Municipal Employees Retiree System (MERS).

The total budget for all funds (general, friend of the court, central dispatch, parks, debt, etc.) is \$60,167,750.

Revenues

Taxes: Property tax accounts for 66% of general fund revenue. This revenue is calculated by multiplying taxable value by the authorized millage rate. The original general allocation was established in 1970 at the rate of 5.98 mills. The maximum currently authorized is 5.5206 mills, this reduction is the result of periodic Headlee rollbacks. The original allocation may be reestablished only with voter approval.

The revenue from special voted millages for road patrol and agriculture are also reflected in the general fund.

Other special voted millages for parks, seniors, economic development and 911 are accounted for in other funds managed by the county. It is noted the economic development/agriculture millage revenue is split with two thirds to economic development and one third to agriculture. Special voted library revenues are collected then disbursed based on census data to the eight library districts serving the county.

Significant Sources: Revenue sharing is projected with a slight increase at \$1.18 million. Others significant sources are estimated at; District Court \$524,000, Ithaca Patrol \$500,000, Indirect Cost Reimbursement \$544,000, Interest 357,000, Register of Deeds \$375,000, Clerk \$187,000. These total 19% of the general fund revenue.

Other: Other funding comes from several smaller sources along with state and federal awards with offsetting expenditures. Examples of these include emergency management, cooperative reimbursement program (prosecutor), Michigan Material Management Program (recycling), election reimbursement, re-monumentation, and specialty courts.

Expenditures

A total of \$19,242,490 is budgeted for expenditures from the general fund.

Personnel: Total staffing is set at 167.05 full-time-equivalents (FTE). The general fund accounts for 110.53 FTE with the balance reflected in other funds managed by the county. Wages and benefits account for 67% of general fund expenditures.

Wages and salaries for non-union personnel are scheduled for a 3% increase on October 1, 2025. Wages for bargaining units are established in current contracts, and one union group is seeking a new agreement to begin October 1, 2025.

Health insurance costs are rising sharply this budget cycle. The county has committed spending up to the hard cap cost set by the state. Employees selecting health insurance will pay the balance through payroll deductions.

Brief comments on specific departments and activities follow.

MSU Extension: Services are provided via an annual agreement. All department expenses are offset with one-third of the special voted agriculture/economic millage

Economic Development: Two-thirds of the special voted millage referenced above supports services provided by Greater Gratiot. Due to substantial fund balances, the millage rate has been reduced from the .45 levied in 2024 to .4 in 2025. A millage rate of .4 will fully fund extension. The contract with Greater Gratiot Development Inc. expires on December 31, 2026.

Commission on Aging: The budget is set at \$2.1 million with \$400,000 earmarked for capital improvements. This special revenue fund is supported by a .6492 special voted millage. This fund has a significant fund balance, and the millage has been reduced to a rate of .5492.

Blight: The general fund is scheduled to contribute \$10,280 to the blight elimination fund. Prior to expending any funds administration is committed to reviewing and modifying the enforcement process to improve program success.

Retiree Benefits: Annual required payments attributed to retirees currently receiving defined benefit pensions are now budgeted in the retiree benefits department. This includes the general fund share of the annual required contribution (ARC) and the final pension bond payment. An extra payment of \$1 million has also been added. This is necessary to further reduce the current unfunded liability of \$5.2 million. It is recommended that the county continue to aggressively pay down this unfunded liability over the next few years.

Other Considerations

Taxable Value: It is noteworthy that Gratiot County passed the \$2 billion taxable value threshold in 2025. Approximately 25% of the total taxable value is from the personal property classification - industrial. This class includes wind energy value that is subject to depreciation. There are several different wind farms in the county utilizing varying depreciation tables. In addition, these farms are on different steps on the respective depreciation tables due to years in service. These factors made it difficult to get a precise projection on the impact to revenue, but it was imperative that some reasonable assumptions be made to assist with future financial planning.

The projection indicates that real property taxable values must improve more than 2% a year to prevent a reduction of the total taxable value. Moreover, over 66% of total general fund revenue would be reduced. It is suggested that these projections be updated annually. Revenue from solar projects located in the county will come as PILT (payments-in-lieu-of taxes).

Recommissioning existing farms and/or additional facilities would help mitigate this issue. Even so, annual updates of projections are warranted.

Pension Liabilities: The most recent actuarial report shows liability at \$38.9M, assets of \$33.7M, a \$5.2M unfunded liability for an 87% funded level. The prior year actuarial reported a 90% funded level. The ARC increased by \$169,000 for 25/26 for a total ARC of \$866,000.

This volatility is common and costly for municipalities across Michigan. It is important that the unfunded liability continue to be aggressively reduced in the years ahead.

Fund Balance: Given the potential for taxable value loss, volatile pension/health care costs and annual payroll increases it is recommended that the county take proactive steps to protect fund balance. It is suggested that 25% of the total general fund expenditure be reserved as assigned in the fund balance. This equates to \$4.5 million. This reserve would only be released to address flat or declining taxable values.

The general fund balance at year end of 9/30/26 is projected at \$10M. The total assignment of \$6M (\$4.5M flat taxable value and the existing \$1.5M building improvement) would leave an unrestricted fund value of \$4.0M or 22%.

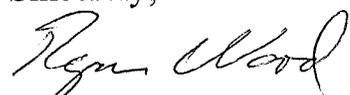
Millage Rates: As noted earlier, the original general allocation was established at 5.98 mills in 1970, and the current maximum is 5.55 mills. If the original allocation was reset by voters, it would generate approximately \$870,000.

This additional revenue would assist with eliminating unfunded pension liabilities and in turn reduce ARC volatility. It could also help with much needed capital project funding. It is suggested the County Board seriously consider placing this question before the voters next year. The County Board should also consider reductions in Commission on Aging and Agriculture/Economic Development millages as they are renewed in August 2026.

Summary

Despite the challenges of recent times progress has been made in key areas. Elected officials, department leaders and staff remain committed to moving the County forward in a positive fashion. The financial position is solid, but caution is needed. It is imperative that the county closely monitor major revenue sources and protect fund balance to ensure future stability.

Sincerely,



Ryan Wood

Gratiot County Administrator



RESOLUTION #25-342

**RESOLUTIONS TO ADOPT GRATIOT COUNTY
BUDGET, GENERAL APPROPRIATION ACT AND MILLAGE RATES
FOR THE FISCAL YEAR OCTOBER 1, 2025 THROUGH SEPTEMBER 30, 2026**

WHEREAS, The Uniform Budget and Accounting Act, Public Act 621 of 1978, requires that the Board enact adopt a balanced budget for all required funds; and

WHEREAS, The Gratiot County Board of Commissioners (“Board”) has examined the 2024 annual financial report and the recommended budget for fiscal year 2025-26 as required by statute; and

WHEREAS, The Board has taken into consideration the fact that there are certain required functions of county government or operations which must be budgeted at serviceable levels in order to provide statutory and Constitutionally required services and programs; and

WHEREAS, The Board has reviewed the recommended budget for fiscal year 2025-26 and believes the same to contain funds sufficient to finance all mandatory County funded services at serviceable levels;

NOW THEREFORE BE IT RESOLVED #1, That the Fiscal Year 2025-26 Gratiot County Budget (“Budget”) set forth in the recommended budget, which is herein incorporated by reference, is hereby adopted on a fund basis for all Funds, except General Fund that is on an activity basis, subject to all County policies regarding expenditure of funds and the conditions set forth in this resolution. The County Administrator (or designee) shall monitor each fund and provide interim financial reports as needed; and

NOW BE IT FURTHER RESOLVED #2, That the total expenditures set forth on the Budget Summary Table (this will be the excel summary) of the Budget, is hereby appropriated and available for expenditure in accordance with the law. Further, all obligations or liabilities incurred and vouchers drawn by any County employee may not exceed the amount appropriated in the budget; and

NOW BE IT FURTHER RESOLVED #3, That the following tax rates are hereby authorized to be levied for the 2025 tax year (fiscal 2025/2026 budget year) for a total County levy of 8.3672 mills as summarized below; and

Purpose	Authorized Mills	Fund
General Govt. Operations	5.5206 Mills	General Operating
Safety Millage	.4486 Mills	Sheriff's Deputies
Senior Citizens	.5492 Mills	Commission on Aging
Park Operations	.3494 Mills	Parks Commission
Econ Dev and Ag Millage	.4000 Mills	Econ Dev & Ag
911	.6000 Mills	Central Dispatch
Library	.4994 Mills	Library
Total Operating Mills	8.3672 Mills	

NOW BE IT FURTHER RESOLVED #4, That the various appropriations specified in the Budget represent the maximum authorization to incur expenditures for the purposes specified and is not a mandate to spend. It is expected that all elected and appointed County officials shall exercise necessary judgment in the use of appropriated funds in order to achieve the objectives of their program with minimum expenditures; and

NOW BE IT FURTHER RESOLVED #5, That the County Administrator shall be and hereby is appointed "Budget Administrator," pursuant to the Uniform Budgeting and Accounting, Public Act 621 of 1978, with power and authority to administer such duties in connection with said budget, as from time to time, may be delegated to the Office of Administrator by this Board; and

NOW BE IT FURTHER RESOLVED #6, That the Budget Administrator (or designee) be authorized to transfer monies between accounts, and also between activities that fall under a single elected official or department head up to \$20,000; except that funds may not be transferred from a salary or fringe benefit line item, nor may such official create a staff position without prior approval of the Board of Commissioners; and

NOW BE IT FURTHER RESOLVED #7, That the Staffing Position Allocation List contained in the Budget shall limit the number of full-time equivalent (FTE) employees who can be employed, and no funds are appropriated for any regular position not on the Staffing Position Allocation List; and

NOW BE IT FURTHER RESOLVED #8, If there is a need to increase or decrease various positions within the Budget and/or impose a hiring freeze and/or impose lay-offs, other than those already specified in this Resolution, due to unforeseen financial changes, the County elected officials and department heads shall abide by whatever changes are made by the Board, if any, relative to the approved positions and the number of employees allowed; and

NOW BE IT FURTHER RESOLVED #9, That the Budget Administrator is authorized to reduce any department each time a reduction is made in federal, state and local funds. The affected department head shall promptly make the necessary lay-offs and advise those affected by

the service that those services are being discontinued as a result of Federal, State or local cutbacks. Similar notice shall also be given to any labor union or association representing affected employees; and

NOW BE IT FURTHER RESOLVED #10, That the County Administrator is authorized to cause the drafting of contracts where necessary and appropriate within established budgetary limitations and that the Chairman of the Board is authorized to sign contracts; and

NOW BE IT FURTHER RESOLVED #11, That the County Administrator shall be authorized to apply for and accept recurring grants upon verbal approval of the Board Chair. Any grant that requires unbudgeted matching funds or is considered a major capital improvement shall require authorization of the Board; and

NOW BE IT FURTHER RESOLVED #12, That the County Administrator shall be authorized to apply for a new grant funding opportunity upon verbal approval of the Board Chair; only if such application deadline precedes the next regularly scheduled Board meeting. Such an application shall be reported to the Board at its next regularly scheduled meeting for its concurrence; or rejection, requiring the withdrawal of said application; and

NOW BE IT FURTHER RESOLVED #13, That the revenues received by the County under MCL 207.621 et seq (Convention Facility Tax revenue) shall not be used to reduce the County's 2024/2025 operating millage. That in accordance with Public Act 106 of 1986, 50% of the actual Convention Facility tax revenue not used to reduce the County's operating tax rate shall be appropriated to the Substance Abuse Coordinating Agency, with the remaining revenues deposited into the County's General Fund; and

NOW BE IT FURTHER RESOLVED #14, That the revenues received by the County under MCL 141.471 et seq (Health and Safety Fund Act) shall not be used to reduce the County's 2025-26 operating millage, and that 12/17^{ths} of the actual Health and Safety Fund Act revenue not used to reduce the County's operating tax rate shall be appropriated to the Mid-Michigan District Health Department for Public Health prevention programs and services and 5/17^{ths} of the actual Health and Safety Fund Act revenue not used to reduce the County's operating tax rate shall be appropriated to the Gratiot County Child Care Fund for associated programs and services; and

NOW BE IT FURTHER RESOLVED #15, That the Board hereby ratifies the Secondary Road Patrol Grant Agreement and authorizes the Chairman to sign if said Agreement is consistent with the appropriation set forth in the Budget; and

NOW BE IT FURTHER RESOLVED #16, That the Board hereby ratifies the Gratiot County Child Care Fund Budget required to be submitted to the State and authorizes the Chairman to sign if said budget document is consistent with the appropriations set forth in the Budget; and

NOW BE IT FURTHER RESOLVED #17, That the Board hereby ratifies the Cooperative Reimbursement Program Grant Agreement between the State of Michigan, Gratiot County Prosecuting Attorney and the County and authorizes the Chairman to sign if said Agreement is consistent with the appropriations set forth in the Budget; and

NOW BE IT FURTHER RESOLVED #18, That the Board hereby ratifies the Cooperative Reimbursement Program Grant Agreement between the State of Michigan, 29th Circuit Court (Friend of the Court) and the County and authorizes the Chairman to sign if said Agreement is consistent with the appropriations set forth in the Budget; and

NOW BE IT FURTHER RESOLVED #19, That the cost allocation plan charges as determined by the Fiscal Year 2024 Cost Allocation Plan for all funds other than General Fund and all grants allowing for overhead, as set forth in the Budget are hereby authorized; and

NOW BE IT FURTHER RESOLVED #20, That the Gratiot County Policy Manual shall apply to all employees who are not covered under a collective bargaining agreement or who function under a policy manual which has been jointly approved by the County Board of Commissioners and elected official who has co-employer status. Further, all County Elected Officials and Department Heads shall abide by the policies set forth in the Gratiot County Policy Manual and other policies adopted by the Board including but not limited to budgets, purchasing, travel, per diems and personnel. All budgeted funds for these purposes are appropriated contingent upon compliance with all county policies; and

NOW BE IT FURTHER RESOLVED #21, That the 2025-26 through 2029-2030 Gratiot County Capital Improvement Plan which is a five-year outline of recommended projects and estimated costs is hereby adopted. The adoption of the Plan does not commit the Board to future appropriations and only those projects with appropriations in the Budget are approved for funding. All capital projects must be made in accordance with the purchasing policy and must be approved by the Board, unless exempted by the purchasing policy; and

NOW BE IT FURTHER RESOLVED #23, That the Board authorizes the County Administrator to review and pay all livestock claims brought against the County, due and payable pursuant to state law, up to \$500; and

We hereby certify that the foregoing is a true and complete copy of a resolution adopted at a regular meeting of the Board of Commissioners of the County of Gratiot, Michigan, following a public hearing held on September 16, 2025 at 4:30 p.m.

Dave Owens, Chair
Gratiot County Board of Commissioners

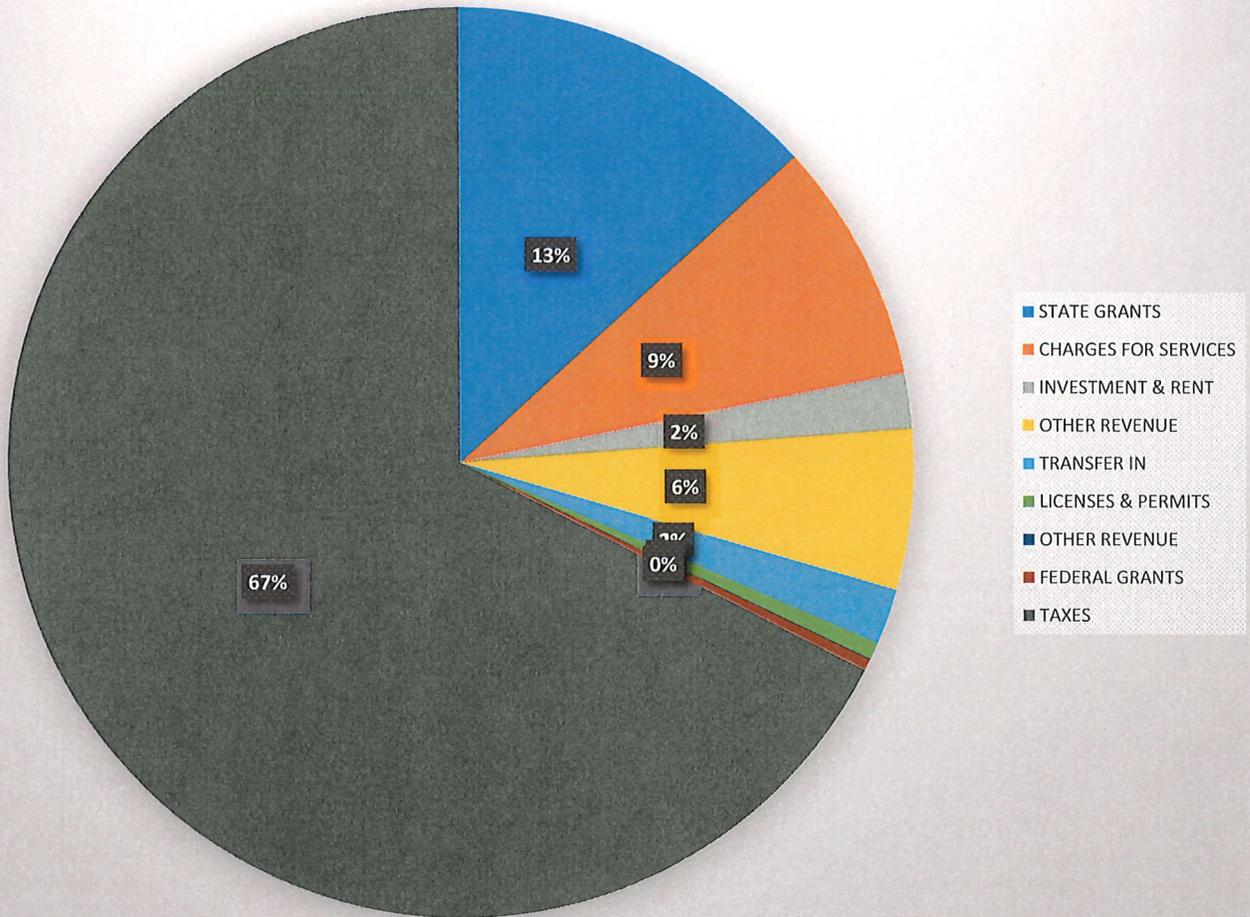
Angie Thompson
County Clerk

Gratiot County Budget Summary
 2025-26 Original Budget

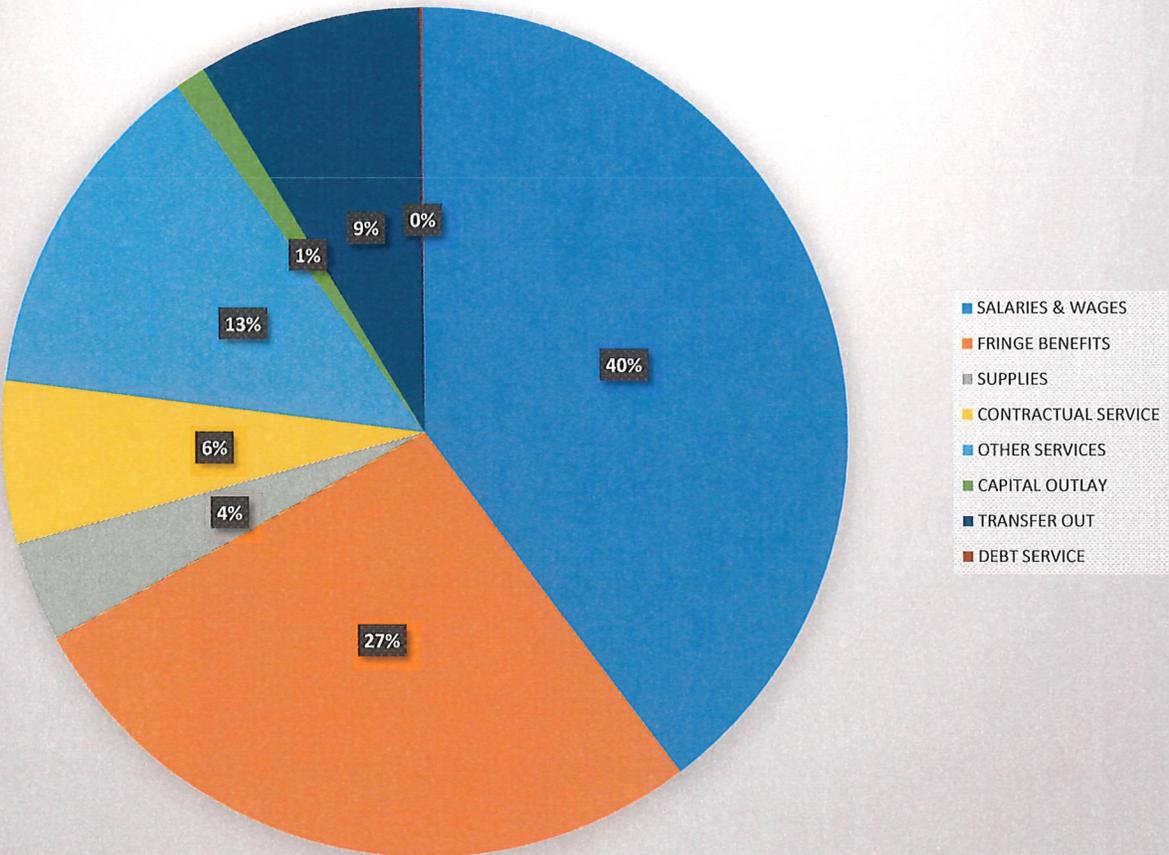
	10/1/2025 Estimated Fund Balance	Revenue	Expenditures	9/30/2026 Estimated Fund Balance
Appropriated Funds				
FUND 101- GENERAL FUND				
Unassigned				
General Government			5,592,220	
Judicial			3,331,550	
Public Safety			5,937,660	
Public Works			822,970	
Health & Welfare			339,480	
Community & Economic Development			538,230	
Debt Service			20,970	
Appropriations			1,650,410	
Total Unassigned Fund Balance	3,764,494	18,540,010	18,233,490	4,071,014
Assigned Fund Balance - Building Renovations	1,500,000			1,500,000
Assigned Fund Balance - OPEB	1,000,000		1,000,000	-
Assigned Fund Balance - Future Budgets	4,500,000			4,500,000
Reserved Fund Balance	156,769	6,000	9,000	153,769
FUND 101 - GENERAL FUND TOTAL	10,921,263	18,546,010	19,242,490	10,224,783
Fund 102 - BUDGET STABILIZATION	208,735	7,650		216,385
Fund 208 - PARKS & RECREATION	705,602	770,000	844,030	631,572
Fund 213 - SECONDARY ROAD PATROL	40,595	221,000	221,000	40,595
Fund 215 - FRIEND OF COURT	42,507	1,128,910	1,128,910	42,507
Fund 216 - ANIMAL CONTROL FORFEITURES	120,196	15,920	10,350	125,766
Fund 232 -G.I.S. FUND	37,970	33,460	31,280	40,150
Fund 249 - BUILDING INSPECTION	545,994	126,370	252,750	419,614
Fund 251 - BLIGHT	511	15,280	15,280	511
Fund 252 - ECONOMIC DEV & AGRICULTURAL MILLAGE	286,623	845,250	838,780	293,093
Fund 256 - REGISTER OF DEEDS AUTOMATION	193,827	52,110	34,460	211,477
Fund 260 - INDIGENT DEFENSE	40,511	1,320,880	1,283,570	77,821
Fund 263 - CONCEALED PISTOL LICENSING	173,723	29,110	43,190	159,643
Fund 264 - LOCAL CORR OFFICERS TRAINING	18,617	6,990	7,800	17,807
Fund 269 - LAW LIBRARY	22,818	5,580	23,190	5,208
Fund 271 - LIBRARY	133,556	1,042,500	1,100,000	76,056
Fund 272 - COA DONATIONS	383,142	66,160	68,700	380,602
Fund 273 - COMMISSION ON AGING	1,682,577	1,600,790	2,102,640	1,180,727
Fund 275 - TREATMENT COURT	124,075	532,850	528,480	128,445
Fund 284 - OPIOID SETTLEMENT	638,961	83,570	158,000	564,531
Fund 291 - CHILD WELFARE - DHS	-	344,000	344,000	-
Fund 292 - CHILD CARE	138,163	675,520	953,420	(139,737)
Fund 296 - VETERANS MEMORIAL MAINTENANCE	12,345	450	3,500	9,295

	10/1/2025 Estimated Fund Balance	Revenue	Expenditures	9/30/2026 Estimated Fund Balance
Total Appropriated Funds	16,472,311	27,470,360	29,235,820	14,706,851
Capital Projects & Debt Funds				-
Fund 245 - CAPITAL IMPROVEMENT	1,138	678,570	679,500	208
Fund 368 - PENSION FUND LIABILITY	-	866,200	866,200	-
Total Capital Projects & Debt Funds	1,138	1,544,770	1,545,700	208
INFORMATIONAL SUMMARIES				
Enterprise Funds				
Fund 516 - DELINQUENT TAX REVOLVING	9,375,731	632,590	286,420	9,721,901
Fund 536 - LAND BANK AUTHORITY	5	145,000	145,000	5
Fund 542 - SOIL EROSION INSPECTION	203,778	53,100	51,760	205,118
Fund 595 - JAIL COMMISSARY / SHERIFF	10,100	45,540	51,530	4,110
Total Enterprise Funds	9,589,614	876,230	534,710	9,931,134
Internal Service Funds				
Fund 678 - FRINGE BENEFIT	858,395	4,086,420	4,069,680	875,135
Fund 692 - TILE	105,674	38,030	40,000	103,704
Fund 693 - FLEXIBLE SPENDING	26,459	43,630	43,630	26,459
Total Internal Service Funds	990,528	4,168,080	4,153,310	1,005,298
Component Units				
Fund 201 - ROAD COMMISSION	3,468,826	12,423,920	12,423,920	3,468,826
Fund 205 - CENTRAL DISPATCH (E-911)	1,520,024	2,515,880	2,757,510	1,278,394
Fund 243 - BROWNFIELD REDEVELOPMENT AUTHORITY	778	39,740	39,470	1,048
Fund 581 - GRATIOT AIRPORT AUTHORITY	1,172,056	650,970	725,500	1,097,526
Total Component Units	6,161,684	15,630,510	15,946,400	5,845,794
Drain Commission				
Fund 353 - DRAIN #133 DEBT	125,163	55,310	81,700	98,773
Fund 354 - DRAIN #181 DEBT	805,551	232,160	309,260	728,451
Fund 355 - DRAIN #383 DEBT	310,316	109,230	124,300	295,246
Fund 801 - DRAIN	3,815,675	5,885,000	5,885,000	3,815,675
Fund 802 - REVOLVING DRAINS	146,378	781,550	781,550	146,378
Fund 804 - REVOLVING MAINTENANCE	31,456	70,000	70,000	31,456
Fund 851 - DRAIN DEBT SERVICE	-	1,500,000	1,500,000	-
Total Drain Commission	5,234,539	8,633,250	8,751,810	5,115,979
Total All Funds	38,449,814	58,323,200	60,167,750	36,605,264

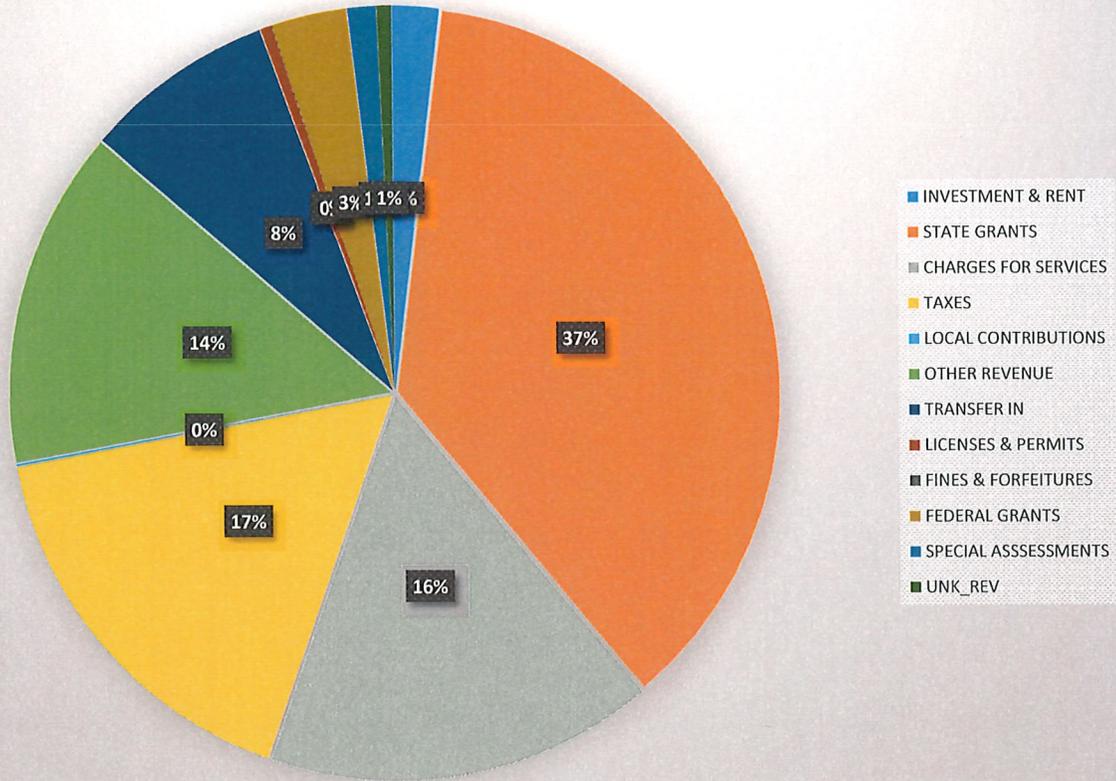
General Fund Revenue by Source



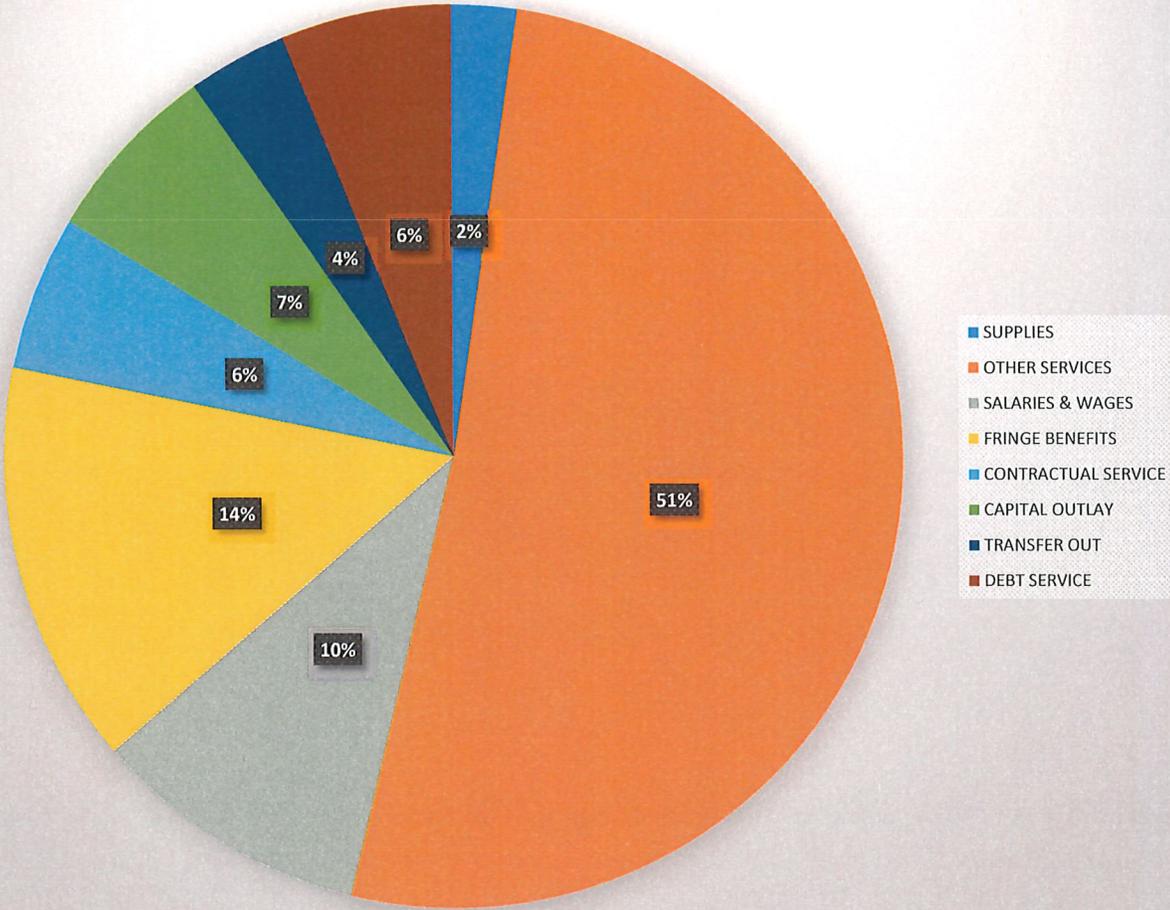
General Fund Expenditures by Category



OTHER FUNDS REVENUE BY SOURCE



OTHER FUNDS EXPENDITURES BY CATEGORY



**Capital Improvement Plan
2026-2030**

<u>Project</u>	<u>Department</u>	<u>Funding</u>	<u>Cost</u>					<u>Total</u>
			<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	
Air-conditioner Replacement	Animal Control	101	6,000					6,000
Truck Replacement	Animal Control	101	55,400			60,500		115,900
3rd Floor ROD Structural Repair	Building	101	10,000					10,000
Carpet Replacement	Building	101	10,000	10,000	10,000	10,000	10,000	50,000
Fire System Replacement	Building	101	140,000					140,000
HVAC - IT Closet Replacement	Building	101	6,250					6,250
LED Lighting Upgrade	Building	101		95,000				95,000
Painting-Cyclical Plan	Building	101	10,000	10,000	10,000	10,000	10,000	50,000
Rooftop AC North Annex Replacement	Building	101	24,500					24,500
Sidewalk Repairs	Building	101		30,000				30,000
Window Replacement	Building	101	100,000	10,000				110,000
Flooring Replacement	EOC	101	11,140					11,140
BS&A Software Replacement	IT	101		100,000				100,000
Cell Phone Replacement	IT	101	2,500					2,500
Computer Workstation Replacement	IT	101	36,000	41,000	20,000	50,000	100,000	247,000
Core Switch Replacement	IT	101		150,000				150,000
Courthouse Security Improvements	IT	101	35,000	35,000	35,000	35,000	35,000	175,000
Firewall Replacement	IT	101	20,000					20,000
Network & Server Reliability Improvements	IT	101	6,000	6,000	6,000	6,000	6,000	30,000
Printer Replacement	IT	101	30,000					65,000
Replace Analog Security Cameras	IT	101			35,000			30,000
Sheriff JAILTRACK Replacement	IT	101	19,500	4,000	7,500	500	1,500	33,000
Switch Replacement	IT	101	5,000					5,000
System Logging Improvements for Compliance	IT	101	1,280	6,150	4,740	380	1,900	14,450
Tablet Replacement	IT	101			35,000			35,000
VMhost1 Server Replacement	IT	101						

<u>Project</u>	<u>Department</u>	<u>Funding</u>	<u>Cost</u>					<u>Total</u>
			<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	
Wireless Access Replacement	IT	101		33,000				33,000
Patrol Car Replacement	Sheriff	101	250,000	260,000	270,000	280,000	290,000	1,350,000
Total Capital Improvement Fund			678,570	880,150	443,240	452,380	519,400	2,973,740
911 Radio Encryption - Fire	Central Dispatch	205		400,000	400,000	400,000	400,000	1,600,000
911 Radio Encryption - Police	Central Dispatch	205		200,000	200,000	200,000	200,000	800,000
Admin/ EOC Flooring Replacement	Central Dispatch	205	22,610					22,610
CAD Project Consultant	Central Dispatch	205	30,000					30,000
Computer Aided Dispatch System	Central Dispatch	205		100,000	100,000	100,000		300,000
Dispatch Flooring Replacement	Central Dispatch	205	39,750					39,750
Equature Upgrade for Encryption Coding	Central Dispatch	205	12,150					12,150
Fence Property	Central Dispatch	205	30,000					30,000
LED Lighting Upgrade	Central Dispatch	205	14,760					14,760
Rapid SOS	Central Dispatch	205	207,580					207,580
Rave Software Upgrade	Central Dispatch	205		61,500	61,500	61,500	61,500	246,000
Software & License Upgrade	Central Dispatch	205		10,650	10,650			21,300
Viper Phone Upgrade	Central Dispatch	205	20,000					20,000
Total Central Dispatch			376,850	772,150	772,150	761,500	661,500	3,344,150
Lean To or Shed	Parks	208	21,000					21,000
Loader Tractor Replacement	Parks	208	69,000					69,000
Park Improvements	Parks	208	25,000	25,000	25,000	25,000	25,000	125,000
Reed Park Reseal Parking Lot	Parks	208	15,000					15,000
Truck & Plow Replacement	Parks	208	70,000					70,000
Total Parks			200,000	25,000	25,000	25,000	25,000	300,000
Truck Replacement	Building Inspection	249	55,400					55,400

<u>Project</u>	<u>Department</u>	<u>Funding</u>	<u>Cost</u>					<u>Total</u>
			<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	
Generator Replacement	Commission on Aging	273	130,000					130,000
Parking Lot Reconstruction	Commission on Aging	273	130,000					130,000
Sidewalk Replacement	Commission on Aging	273	65,000					65,000
Siding Replacement	Commission on Aging	273		80,000				80,000
Vehicle Replacement	Commission on Aging	273	80,000					80,000
Window Replacement	Commission on Aging	273		54,000				54,000
Total Commission on Aging			405,000	134,000	0	0	0	539,000
Runway Light Replacement	Airport	581	8,000					8,000
T-Hanger taxi-way reconstruction	Airport	581	11,440					11,440
	Federal Grar		328,450					328,450
	State Grant		51,610					51,610
Total T-Hanger taxi-way reconstruction			391,500					391,500
Tractor Replacement	Airport	581	10,000					10,000
Total Airport			409,500	0	0	0	0	409,500
Total All Projects			2,125,320	1,811,300	1,240,390	1,238,880	1,205,900	7,621,790

Note:
 Central Dispatch will need to prioritize projects or secure external funding sources
 County Jail replacement being studied. Will add cost estimate at conclusion of study

Budget Details

Staffing Position Allocation List - Other Funds

Job Class Description	FTE	Total FTE	Job Class Description	FTE	Total FTE	Job Class Description	FTE	Total FTE
Central Dispatch			Parks and Recreation			Treatment Court		
Director	1		Director	1		Project Director	0.8	
Administrative Assistant	1		Operations Coordinator	1		OCC Case Manager	1	
Telecommunicator	12		Maintenance Assistant	1		MMRSC Case Manager	1	
Total FTE's	14		Total FTE's	3		Specialty Probation Officer	1	
Building			Indigent Defense			Total FTE's	3.8	
Building Official	0.7		Administrative Assistant	1		Secondary Road Patrol		
Deputy Permit Officer	0.6		Security Bailiff	0.5		Road Patrol Officer	2	
Blight/Soil Erosion Insp.	0.2		Correction Officer	0.5		Total FTE's	2	
Total FTE's	1.5		Total FTE's	2		Child Care		
Commission on Aging			Friend of the Court			Court Programming Director	0.6	
Director	1		Court Administrator/FOC	0.5		Court Counselor	1	
Case Manager	1		Assistant FOC/Financial Manager	1		Probation Officer	1.12	
Service Specialist	1		Sr. Custody & Parenting Time Fac	1		Financial/Adoption Clerk	0.3	
Medicare/Medicaid Coord	1		Child Support Enforcement Officer	2		Total FTE's	3.02	
Office Clerk/Receptionist	1		Attorney Referee	1				
Assistant Cook	1		Enforcement Case Worker	1		Other Fund FTE's	56.52	
Head Cook	2		Clerk	2				
Kitchen Manager	1		Total FTE's	8.45		Total FTE's	167.05	
Nutrition Coordinator	1		Blight					
Sr Center Coordinator	2		Blight /Soil Erosion Officer	0.3				
Care Giver Trainer	1		Deputy Permit Officer	0.1				
Home Maintenance Spec.	1		Total FTE's	0.35				
Food Site Coordinator	3		Soil Erosion					
Volunteer Coordinator	1		Blight/Building Official	0.1				
Total FTE's	18		Deputy Permit Officer	0.2				
			Soil Erosion Officer	0.2				
			Total FTE's	0.4				

OTHER ELECTED OFFICIALS GRATIOT COUNTY, MICHIGAN

County Clerk	Angie Thompson
Drain Commissioner	Bernard J. Barnes
Register of Deeds	Kimberlee VanHoose
Sheriff	Tom Clark
Treasurer	Terri Ball
Chief Circuit Court Judge 29 th Circuit Court	Lisa Sullivan
Circuit Court Judge	Shannon Schlegel
Circuit Court Judge	Cori Barkman
District Court Judge	Stewart McDonald
Probate Court Judge	Kristin Bakker
Prosecuting Attorney	Laura Bever

GL NUMBER AND ACCOUNT CLASSIFICATION	DESCRIPTION	2023-24 ACTIVITY THRU 08/31/2	2024-25 ACTIVITY	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Function: GENERAL GOVERNMENT					
Dept 101 - BOARD OF COMMISSIONERS					
STATE GRANTS					
101-101-541.000	JUDGES STANDARDIZATION	91,448	68,586	91,448	91,450
101-101-547.000	COURT EQUITY FUND	150,074	157,558	150,074	155,000
101-101-571.000	CONVENTION FAC DEV ACT	119,770	102,463	136,459	150,000
101-101-574.000	STATE SHARED REVENUE	1,086,061	1,133,713	1,110,533	1,180,000
STATE GRANTS		1,447,353	1,462,320	1,488,514	1,576,450
CHARGES FOR SERVICES					
101-101-607.010	ON-LINE REVENUE	5,090		5,000	
101-101-626.014	SERVICE FEES - FOIA	39		2,000	
101-101-628.000	INDIRECT COST REIMBURSEMENT	214,152	174,550	200,000	544,210
CHARGES FOR SERVICES		219,281	174,550	207,000	544,210
INVESTMENT & RENT					
101-101-665.000	INTEREST	415,951	301,278	300,000	346,320
101-101-667.000	RENT	19,352	22,055	23,500	22,000
INVESTMENT & RENT		435,303	323,333	323,500	368,320
OTHER REVEUNUE					
101-101-673.001	SALE OF FIXED ASSETS		725		
101-101-675.000	PRIVATE DONATIONS	49,942			
101-101-676.000	REIMBURSEMENTS	113,266	106,019	190,000	50,000
101-101-676.010	TURBINE LAWSUIT REIMBURSEMENTS	97,911	33,154	10,000	
101-101-689.000	OVER/SHORT	(1,000)	(19)		
OTHER REVEUNUE		260,119	139,879	200,000	50,000
OTHER FINANCING SOURCES					
101-101-691.000	CAPITAL LEASE	79,979			
OTHER FINANCING SOURCES		79,979			
TRANSFER IN					
101-101-699.214	TRANSFER IN - SALVAGE INSPECTION		10,819		
101-101-699.253	TRANSFER IN - CDBG		70,071		
101-101-699.265	TRANSFER IN - DRUG LAW ENFORCEMEN		3,089		
101-101-699.266	TRANSFER IN - LAW ENFORCEMENT		1,508		
101-101-699.267	TRANSFER IN - DARE		26		
101-101-699.282	TRANSFER IN - ARPA FUND		67,023		
101-101-699.290	TRANSFER IN - DHS STATE MONIES		8,741		
TRANSFER IN			161,277		
Totals for dept 101 - BOARD OF COMMISSIONERS		2,442,035	2,261,359	2,219,014	2,538,980
Dept 215 - COUNTY CLERK					
CHARGES FOR SERVICES					
101-215-603.000	JURY FEE REIMBURSEMENT	2,842	5,336	500	3,000
101-215-607.002	COURT COSTS	10,422	9,084	12,000	12,000
101-215-607.007	SERVICE FEES - PROBATE COURT	80	130	200	200
101-215-607.010	DEATH CERTIFICATE POSTAGE FEE				50
101-215-607.019	FORENSIC LAB FEES	76	8	100	100
101-215-607.036	20% PENALTY - CIRCUIT COURT	5,114	2,875	5,500	5,000
101-215-611.001	ATTORNEY FEES			500	3,000
101-215-611.002	ASSESSED ATTORNEY FEES	3,501	3,546	5,000	4,400
101-215-626.003	SERVICE FEES - CLERK	108,286	106,989	105,500	105,000
101-215-626.022	DNA RETAINAGE - 10%		177		50
101-215-626.023	DNA SAMPLE-EFFECTIVE 7/1/2015	246	55	250	
101-215-652.000	COURT COSTS - EXPIRED	16,944	12,266	16,000	15,000
CHARGES FOR SERVICES		147,511	140,466	145,550	147,800
OTHER REVEUNUE					
101-215-682.002	VICTIMS RIGHTS - 10%	1,450	1,534	2,000	1,500
101-215-689.000	OVER/SHORT	(30)	(53)		
OTHER REVEUNUE		1,420	1,481	2,000	1,500
TRANSFER IN					
101-215-699.263	TRANSFER IN - CONCEALED PISTOL LI			22,359	33,130
TRANSFER IN				22,359	33,130
LICENSES & PERMITS					
101-215-477.000	BUSINESS PERMIT FEES	2,374	1,664	2,500	2,500
101-215-478.000	MARRIAGE LICENSE FEES	3,465	2,550	3,000	3,000
LICENSES & PERMITS		5,839	4,214	5,500	5,500
FINES & FORFEITURES					

Calculations as of 08/31/2025

GL NUMBER AND ACCOUNT CLASSIFICATION	DESCRIPTION	2023-24 ACTIVITY THRU 08/31/2	2024-25 ACTIVITY	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Function: GENERAL GOVERNMENT					
Dept 215 - COUNTY CLERK					
FINES & FORFEITURES					
101-215-660.001	10% BOND FORFEITURE-CIRCUIT CT		250		
	FINES & FORFEITURES		250		
Totals for dept 215 - COUNTY CLERK		154,770	146,411	175,409	187,930
Dept 245 - COUNTY SURVEY & REMONUMENTATION					
STATE GRANTS					
101-245-575.000	STATE REMONUMENTATION GRANT	48,939	20,040	45,000	45,000
	STATE GRANTS	48,939	20,040	45,000	45,000
Totals for dept 245 - COUNTY SURVEY & REMONUMENTAT		48,939	20,040	45,000	45,000
Dept 253 - COUNTY TREASURER					
CHARGES FOR SERVICES					
101-253-626.011	SERVICE FEES - TREASURER	8,691	4,555	8,000	5,000
	CHARGES FOR SERVICES	8,691	4,555	8,000	5,000
LICENSES & PERMITS					
101-253-476.002	DOG LICENSES-TREASURER	3,354	3,925	3,500	4,000
	LICENSES & PERMITS	3,354	3,925	3,500	4,000
Totals for dept 253 - COUNTY TREASURER		12,045	8,480	11,500	9,000
Dept 254 - COUNTY PROPERTY TAXES					
STATE GRANTS					
101-254-573.000	LOCAL COMMUNITY STABILIZATION SHA	284,720	330,757	275,000	300,000
	STATE GRANTS	284,720	330,757	275,000	300,000
TAXES					
101-254-402.000	REAL PROPERTY TAXES	5,590,743	4,325,274	6,887,018	7,140,000
101-254-410.000	PERSONAL PROPERTY TAX	4,545,622	988,709	4,107,582	4,080,000
101-254-415.000	CHARGE-BACKS	(2,793)	(2,282)		(4,000)
101-254-432.000	PILT	8,155	8,401	1,000	8,000
101-254-433.000	PILOT		3,311		3,300
101-254-434.000	MOBILE HOME PARK FEES	4,686	4,612	5,000	5,000
101-254-435.000	COMMERCIAL FACILITIES TAX		758		
101-254-437.000	INDUSTRIAL FACILITY TAX	36,770	4,711	15,000	15,000
101-254-439.000	MARIJUANA EXICISE TAX	178,442	116,993	180,000	100,000
101-254-445.000	PENALTIES & INTEREST	13,092	10,172	12,000	10,000
101-254-446.000	COUNTY ADMIN FEE	9,778	5,234	4,000	4,000
101-254-447.000	4% DELQ TAX ADMIN FEE	94,472		95,000	95,000
TAXES		10,478,967	5,465,893	11,306,600	11,456,300
UNK_REV					
101-254-442.000	OPRA TAX		766		
	UNK_REV		766		
Totals for dept 254 - COUNTY PROPERTY TAXES		10,763,687	5,797,416	11,581,600	11,756,300
Dept 257 - EQUALIZATION					
CHARGES FOR SERVICES					
101-257-626.005	SERVICE FEES - EQUALIZATION	4,834	2,475	4,000	3,200
	CHARGES FOR SERVICES	4,834	2,475	4,000	3,200
OTHER REVEUNUE					
101-257-676.001	REIMBURSEMENTS - LOCAL UNITS		2,762		
	OTHER REVEUNUE		2,762		
Totals for dept 257 - EQUALIZATION		4,834	5,237	4,000	3,200
Dept 258 - INSURANCE					
OTHER REVEUNUE					
101-258-676.000	REIMBURSEMENTS - INSURANCE	70,319	5,472	50,000	
	OTHER REVEUNUE	70,319	5,472	50,000	
Totals for dept 258 - INSURANCE		70,319	5,472	50,000	
Dept 259 - APPROPRIATIONS					
STATE GRANTS					
101-259-539.004	MMOOG	2,492	3,609	3,500	3,500
	STATE GRANTS	2,492	3,609	3,500	3,500

GL NUMBER AND ACCOUNT CLASSIFICATION	DESCRIPTION	2023-24 ACTIVITY THRU 08/31/2	2024-25 ACTIVITY	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Function: GENERAL GOVERNMENT					
Dept 259 - APPROPRIATIONS					
Totals for dept 259 - APPROPRIATIONS		2,492	3,609	3,500	3,500
Dept 262 - ELECTIONS					
OTHER REVEUNUE					
101-262-676.035	REIMBURSEMENT FOR ELECTIONS	96,387	64,098	18,235	53,200
OTHER REVEUNUE		96,387	64,098	18,235	53,200
Totals for dept 262 - ELECTIONS		96,387	64,098	18,235	53,200
Dept 265 - MAINTENANCE					
OTHER REVEUNUE					
101-265-676.000	REIMBURSEMENTS/REBATES		12,107		
OTHER REVEUNUE			12,107		
Totals for dept 265 - MAINTENANCE			12,107		
Total - Function GENERAL GOVERNMENT		13,595,508	8,324,229	14,108,258	14,597,110
Function: JUDICIAL					
Dept 283 - CIRCUIT COURT					
STATE GRANTS					
101-283-544.000	STATE AID-CASEFLOW ASSIST	420			
STATE GRANTS		420			
Totals for dept 283 - CIRCUIT COURT		420			
Dept 285 - CIRCUIT COURT COUNSELING					
CHARGES FOR SERVICES					
101-285-603.000	COURT COSTS	1,154	1,357	3,000	2,000
CHARGES FOR SERVICES		1,154	1,357	3,000	2,000
LICENSES & PERMITS					
101-285-478.000	JUDGEMENT FEES		361	1,000	1,000
LICENSES & PERMITS			361	1,000	1,000
Totals for dept 285 - CIRCUIT COURT COUNSELING		1,154	1,718	4,000	3,000
Dept 286 - DISTRICT COURT					
STATE GRANTS					
101-286-544.000	STATE AID-CASEFLOW ASSIST	9,057	7,330	10,000	7,500
101-286-561.000-GRSMHG	STATE GRANT	175,878	200,530	290,394	
STATE GRANTS		184,935	207,860	300,394	7,500
CHARGES FOR SERVICES					
101-286-603.000	JURY FEE REIMBURSEMENT			500	500
101-286-605.000	DISTRICT COURT CLEARANCE FEE	1,738	1,188	2,000	2,000
101-286-611.000	DISTRICT COURT COSTS ATTORNEYS	2,818	1,456	5,000	5,000
101-286-625.000	DISTRICT COURT CIVIL FINES	59,033	56,844	53,482	53,480
101-286-626.004	SERVICE FEES - DISTRICT COURT	587,388	440,729	585,452	450,000
101-286-628.012-GRSOCC	REIMBURSEMENT - DRUG TESTING	10,134	6,307	10,193	
CHARGES FOR SERVICES		661,111	506,524	656,627	510,980
INVESTMENT & RENT					
101-286-665.000	INTEREST		14		
INVESTMENT & RENT			14		
OTHER REVEUNUE					
101-286-676.000	REIMBURSEMENTS	4,483		5,380	
101-286-676.012-GRSOCC	ELECTRONIC MONITORING	34,111	158,702	37,130	
101-286-676.013-GRSOCC	REIMBURSEMENT FOR TETHER/B-ALYZER	176,101		183,151	
101-286-676.014-GRSOCC	ASSESSMENT FEES	13,557	13,419	13,813	
101-286-676.018-GRSOCC	COGNITIVE PROGRAMMING	9,175	10,411	10,902	
101-286-676.019-GRSOCC	THEFT & AWARENESS PROGRAM REIMBUR	3,101		2,161	
101-286-676.021	PROBATION TEST FEES			1,000	
101-286-676.025-GRSOCC	REIMBURSEMENT - VEHICLE MOBILIZAT	529	437	635	
101-286-676.027-GRSOCC	COPING WITH ANGER	1,950		2,130	
101-286-682.001	VICTIMS RIGHTS ACT-DISTRICT COURT	6,077	4,445	5,851	6,000
OTHER REVEUNUE		249,084	187,414	262,153	6,000
FINES & FORFEITURES					
101-286-660.001	ORDINANCE FINES & COSTS	546	633	400	400
FINES & FORFEITURES		546	633	400	400

GL NUMBER AND ACCOUNT CLASSIFICATION	DESCRIPTION	2023-24 ACTIVITY THRU 08/31/2	2024-25 ACTIVITY	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Function: JUDICIAL					
Dept 286 - DISTRICT COURT					
TAXES					
101-286-445.000	PENALTIES & INTEREST	78		150	
	TAXES	78		150	
Totals for dept 286 - DISTRICT COURT		1,095,754	902,445	1,219,724	524,880
Dept 287 - COMMUNITY SUPERVISION - OCC					
CHARGES FOR SERVICES					
101-287-628.012	CHARGE FOR DRUG TESTING				5,000
CHARGES FOR SERVICES					5,000
OTHER REVEUNUE					
101-287-676.013	REIMBURSEMENT FOR TETHER/B-ALYZER				240,000
101-287-676.014	ASSESSMENT FEES				13,800
101-287-676.018	COGNITIVE PROGRAMMING				13,000
101-287-676.025	REIMBURSEMENT - VEHICLE IMMOBILIZ				630
OTHER REVEUNUE					267,430
Totals for dept 287 - COMMUNITY SUPERVISION - OCC					272,430
Dept 294 - JUDGE OF PROBATE					
STATE GRANTS					
101-294-540.000	PROBATE JUDGE SALARY	126,411	101,279	137,000	137,000
STATE GRANTS		126,411	101,279	137,000	137,000
CHARGES FOR SERVICES					
101-294-604.001	COURT COSTS - PROBATE	676		500	500
101-294-607.007	SERVICE FEES - PROBATE COURT	18,528	19,310	17,303	17,300
CHARGES FOR SERVICES		19,204	19,310	17,803	17,800
OTHER REVEUNUE					
101-294-676.017	PROBATE JUDGE SALARY REIMB	11,444	12,544	12,000	12,000
OTHER REVEUNUE		11,444	12,544	12,000	12,000
Totals for dept 294 - JUDGE OF PROBATE		157,059	133,133	166,803	166,800
Dept 296 - COUNTY PROSECUTING ATTORNEY					
STATE GRANTS					
101-296-542.000	PROSECUTING ATTORNEY (CRP)	74,284	54,530	101,414	
101-296-542.000-GRSCR	PROSECUTING ATTORNEY (CRP)				106,000
101-296-561.010-GRSVRP	GRANT - VICTIMS RIGHTS				44,000
STATE GRANTS		74,284	54,530	101,414	150,000
CHARGES FOR SERVICES					
101-296-626.015	SERVICE FEES - PROSECUTING ATTORN	797	316	1,000	500
CHARGES FOR SERVICES		797	316	1,000	500
OTHER REVEUNUE					
101-296-676.000	REIMBURSEMENT PROSECUTION FEE	25,422	16,632	22,000	20,000
101-296-676.032	PRISON INMATE PROSECUTIONS	9,070	72,915	14,000	50,000
101-296-682.000	VICTIMS RIGHTS ACT - PROS ATTY	50,833	43,056	51,189	
101-296-682.001	VICTIMS RIGHTS GRANT			1,444	
OTHER REVEUNUE		85,325	132,603	88,633	70,000
Totals for dept 296 - COUNTY PROSECUTING ATTORNEY		160,406	187,449	191,047	220,500
Total - Function JUDICIAL		1,414,793	1,224,745	1,581,574	1,187,610
Function: PUBLI SAFETY					
Dept 301 - COUNTY SHERIFF					
STATE GRANTS					
101-301-543.000	MCOLES REIMBURSEMENT	120,000		50,000	
101-301-543.002	CONT PROFESSIONAL EDUCATION	12,500	25,000	12,500	40,000
101-301-543.008	MICH JUSTICE TRAINING PA 302				6,000
101-301-573.000	LOCAL COMMUNITY STABILIZATION SHA				18,200
STATE GRANTS		132,500	25,000	62,500	64,200
CHARGES FOR SERVICES					
101-301-626.023	DNA SAMPLE-EFFECTIVE 7/1/2015	1,400	1,244	1,250	1,300
101-301-628.001	P.V/O.U.I.L. 3RD - DIVERTED FELON	3,597	2,028	3,500	3,500
101-301-628.004	SHERIFF VIN VERIFICATION FEE & SA	300	150	500	500
101-301-628.006	PBT - SHERIFF	200	50	200	100
101-301-628.007	OUIL REIMBURSEMENT	14,288	9,581	15,000	10,000

Calculations as of 08/31/2025

GL NUMBER AND ACCOUNT CLASSIFICATION	DESCRIPTION	2023-24 ACTIVITY THRU 08/31/2	2024-25 ACTIVITY	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Function: PUBLIC SAFETY					
Dept 301 - COUNTY SHERIFF					
CHARGES FOR SERVICES					
101-301-628.009	PAPER SERVICE - SHERIFF	6,551	6,087	6,000	5,000
101-301-628.011	GUN PURCHASE PERMIT	745	910	500	500
101-301-628.013	RECORD CHECKS - SHERIFF	2,875	3,581	2,750	3,000
101-301-628.014	SERVICE FEES - SHERIFF	1,675	1,828	2,000	1,500
101-301-628.015	CCW - FINGERPRINTS	3,225	2,520	3,000	3,000
101-301-632.000	SEX OFFENDER FEE	840	850	1,500	1,000
101-301-644.000	SALES	1,200	1,150		
CHARGES FOR SERVICES		36,896	29,979	36,200	29,400
OTHER REVEUNUE					
101-301-675.000	PRIVATE DONATIONS - SHERIFF		7,548		
101-301-676.014	REIMBURSEMENTS - SHERIFF DEPT	2,390	5,559	3,000	3,000
101-301-676.030	CONVEYING CONVICTS/TRANSPORTS	1,571	1,267	2,500	1,500
OTHER REVEUNUE		3,961	14,374	5,500	4,500
TAXES					
101-301-403.000	EXTRA VOTED TAXES				900,000
101-301-410.000	PERSONAL PROPERTY TAX				400
101-301-415.000	CHARGE-BACKS				(1,000)
101-301-432.000	PILT				2,000
101-301-437.000	INDUSTRIAL FACILITY TAX				2,000
101-301-439.000	MARIJUANA EXICISE TAX	197	89	200	80
TAXES		197	89	200	903,480
SPECIAL ASSESSMENTS					
101-301-451.000-PRJMG	LOCAL UNIT			50,000	
SPECIAL ASSESSMENTS				50,000	
LOCAL CONTRIBUTIONSW					
101-301-583.000	COMMUNITY FOUNDATION GRANTS				6,000
LOCAL CONTRIBUTIONSW					6,000
Totals for dept 301 - COUNTY SHERIFF		173,554	69,442	154,400	1,007,580
Dept 303 - SHERIFF DEPT/ITHACA DEPUTIES					
OTHER REVEUNUE					
101-303-676.000	REIMBURSEMENT FROM CITY OF ITHACA	464,191	442,824	472,571	545,500
OTHER REVEUNUE		464,191	442,824	472,571	545,500
Totals for dept 303 - SHERIFF DEPT/ITHACA DEPUTIES		464,191	442,824	472,571	545,500
Dept 316 - HANDICAP PARKING ENFORCEMENT					
CHARGES FOR SERVICES					
101-316-626.004	SERVICE FEES - DISTRICT COURT			2,000	
CHARGES FOR SERVICES				2,000	
Totals for dept 316 - HANDICAP PARKING ENFORCEMENT				2,000	
Dept 330 - LIQUOR LAW ENFORCEMENT					
STATE GRANTS					
101-330-575.000	LIQUOR LAW ENFORCEMENT LIC FEES	9,197	8,142	9,000	2,000
STATE GRANTS		9,197	8,142	9,000	2,000
Totals for dept 330 - LIQUOR LAW ENFORCEMENT		9,197	8,142	9,000	2,000
Dept 351 - COUNTY JAIL DEPT.					
CHARGES FOR SERVICES					
101-351-626.024	CHARGE FOR JAIL INMATES				60,000
101-351-628.001	P.V/O.U.I.L. 3RD - DIVERTED FELON	67,738	27,332	50,000	30,000
101-351-628.002	INMATE HOUSING - MI PA 118	14,978	9,992	15,000	10,000
101-351-628.005	WARRANT FEES	2,472	1,691	2,250	2,000
101-351-653.000	PHONE COMMISSION	1,159	732	1,000	1,000
CHARGES FOR SERVICES		86,347	39,747	68,250	103,000
OTHER REVEUNUE					
101-351-676.009	SOCIAL SECURITY INCENTIVE-INMATES	3,000	800	2,500	1,000
101-351-676.010	REIMBURSEMENT-PRISONER MEDICAL	12,900	11,928	11,000	13,000
101-351-676.015	REIMBURSEMENTS - JAIL	466	28		
OTHER REVEUNUE		16,366	12,756	13,500	14,000
FEDERAL GRANTS					
101-351-515.000	COMMUNITY FOUNDATION GRANT	3,000			

GL NUMBER AND ACCOUNT CLASSIFICATION	DESCRIPTION	2023-24 ACTIVITY THRU 08/31/2	2024-25 ACTIVITY	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Function: PUBLIC SAFETY					
Dept 351 - COUNTY JAIL DEPT.					
FEDERAL GRANTS					
FEDERAL GRANTS		3,000			
Totals for dept 351 - COUNTY JAIL DEPT.		105,713	52,503	81,750	117,000
Dept 358 - JUVENILE DIVISION					
STATE GRANTS					
101-358-440.003-GRSRTA	RAISE THE AGE GRANT - EXPIRED	31,338	12,145	80,000	
101-358-563.000	COUNTY JUVENILE OFFICER	27,317	20,488	27,317	27,310
STATE GRANTS		58,655	32,633	107,317	27,310
CHARGES FOR SERVICES					
101-358-607.034	20% PENALTY - JUVENILE COURT	104			
101-358-623.002	CHILD CARE FEES	6,422	139	15,000	
CHARGES FOR SERVICES		6,526	139	15,000	
OTHER REVEUNUE					
101-358-676.000	REIMBURSEMENTS	2,000			
101-358-676.001	REIMBURSEMENTS FROM RDSS			30,000	30,000
101-358-682.003	VICTIMS RIGHTS ACT-JUVENILE	173	155	750	750
OTHER REVEUNUE		2,173	155	30,750	30,750
Totals for dept 358 - JUVENILE DIVISION		67,354	32,927	153,067	58,060
Dept 426 - EMERGENCY MANAGEMENT					
STATE GRANTS					
101-426-545.000	HOMELAND SECURITY GRANT CFDA 97.0	9,136			
101-426-545.000-HSGP22	HOMELAND SECURITY GRANT PROGRAM		9,675		
101-426-545.001	HOMELAND SECURITY GRANT (HSGP) LE			4,500	
STATE GRANTS		9,136	9,675	4,500	
OTHER REVEUNUE					
101-426-676.000	REIMBURSEMENTS	438			
OTHER REVEUNUE		438			
FEDERAL GRANTS					
101-426-506.002	EMERGENCY MGMT PERFORMANCE GRANT	14,894			
101-426-514.000-EMPG24	EMERGENCY MANAGEMENT GRANT			12,500	4,400
101-426-514.000-HMGP24	EMERGENCY MANAGEMENT GRANT			8,000	66,000
101-426-514.000-HSGP23	EMERGENCY MANAGEMENT GRANT			13,500	
101-426-514.000-LEPC24	EMERGENCY MANAGEMENT GRANT		1,950	1,000	2,000
FEDERAL GRANTS		14,894	1,950	35,000	72,400
Totals for dept 426 - EMERGENCY MANAGEMENT		24,468	11,625	39,500	72,400
Dept 430 - ANIMAL CONTROL					
CHARGES FOR SERVICES					
101-430-626.013	SERVICE FEES - ANIMAL CONTROL	12,633	15,095	9,000	13,000
101-430-643.000	SALES - ANIMAL SHELTER	1,998	3,440	2,000	2,500
CHARGES FOR SERVICES		14,631	18,535	11,000	15,500
LICENSES & PERMITS					
101-430-476.001	DOG LICENSES-ANIMAL SHELTER	72,790	76,073	62,000	70,000
LICENSES & PERMITS		72,790	76,073	62,000	70,000
Totals for dept 430 - ANIMAL CONTROL		87,421	94,608	73,000	85,500
Total - Function PUBLIC SAFETY		931,898	712,071	985,288	1,888,040
Function: PUBLIC WORKS					
Dept 442 - DRAIN COMMISSIONER					
OTHER REVEUNUE					
101-442-676.000	REIMBURSEMENTS		950		
OTHER REVEUNUE			950		
TRANSFER IN					
101-442-699.801	TRANSFER IN - DRAIN FUND	57,126		59,000	59,000
101-442-699.802	TRANSFER IN - REVOLVING DRAINS			9,000	9,000
TRANSFER IN		57,126		68,000	68,000
Totals for dept 442 - DRAIN COMMISSIONER		57,126	950	68,000	68,000
Dept 529 - MMP RECYCLING					

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ESTIMATED REVENUES					
Function: PUBLIC WORKS					
Dept 529 - MMP RECYCLING					
STATE GRANTS					
101-529-561.009	STATE GRANT - MMP RECYCLING				91,000
	STATE GRANTS				91,000
Totals for dept 529 - MMP RECYCLING					91,000
Total - Function PUBLIC WORKS		57,126	950	68,000	159,000
Function: HEALTH & WELFARE					
Dept 648 - MEDICAL EXAMINER					
LICENSES & PERMITS					
101-648-476.000	LICENSE AND PERMITS	16,714	14,250	16,000	17,400
	LICENSES & PERMITS	16,714	14,250	16,000	17,400
Totals for dept 648 - MEDICAL EXAMINER					17,400
Dept 682 - VETERANS COUNSELOR					
STATE GRANTS					
101-682-539.000-GRSVET	VETERANS GRANT-STATE	57,756	66,806	57,030	54,390
	STATE GRANTS	57,756	66,806	57,030	54,390
OTHER REVEUNUE					
101-682-675.000-DONVET	PRIVATE DONATIONS	200		5,000	
101-682-676.039	STATE REIMBURSEMENT	1,268		1,000	
	OTHER REVEUNUE	1,468		6,000	
Totals for dept 682 - VETERANS COUNSELOR					54,390
Total - Function HEALTH & WELFARE		75,938	81,056	79,030	71,790
Function: COMMUNITY & ECONOMIC DEVELOPMENT					
Dept 701 - PLANNING COMMISSION					
CHARGES FOR SERVICES					
101-701-626.016	PLANNING FEES	1,480	1,480	800	800
	CHARGES FOR SERVICES	1,480	1,480	800	800
LICENSES & PERMITS					
101-701-481.000	APPEAL FEES	890			
	LICENSES & PERMITS	890			
Totals for dept 701 - PLANNING COMMISSION					800
Dept 710 - COOPERATIVE EXTENSION					
TRANSFER IN					
101-710-699.001	TRANSFER IN	156,171			
101-710-699.252	TRANSFER IN - ECON DEV/AGR MILLAG			298,704	265,760
	TRANSFER IN	156,171		298,704	265,760
Totals for dept 710 - COOPERATIVE EXTENSION					265,760
Dept 711 - REGISTER OF DEEDS					
CHARGES FOR SERVICES					
101-711-607.008	SERVICE FEES - REGISTER OF DEEDS	182,767	181,176	184,000	200,000
	CHARGES FOR SERVICES	182,767	181,176	184,000	200,000
LICENSES & PERMITS					
101-711-477.000	PASPORT FEES	13,029	13,020	11,000	15,000
	LICENSES & PERMITS	13,029	13,020	11,000	15,000
TAXES					
101-711-440.002	REAL ESTATE TRANSFER TAX	150,042	168,283	140,000	160,000
	TAXES	150,042	168,283	140,000	160,000
Totals for dept 711 - REGISTER OF DEEDS					375,000
Dept 715 - COUNTY ZONING BOARD					
LICENSES & PERMITS					
101-715-481.000	ZONING BOARD OF APPEALS FEE		1,335	900	900
	LICENSES & PERMITS		1,335	900	900
Totals for dept 715 - COUNTY ZONING BOARD					900

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GL NUMBER AND ACCOUNT CLASSIFICATION	DESCRIPTION	2023-24 ACTIVITY THRU 08/31/2	2024-25 ACTIVITY	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Function: COMMUNITY & ECONOMIC DEVELOPMENT					
Total - Function COMMUNITY & ECONOMIC DEVELOPMEN		504,379	365,294	635,404	642,460
TOTAL ESTIMATED REVENUES		16,579,642	10,708,345	17,457,554	18,546,010
APPROPRIATIONS					
Function: GENERAL GOVERNMENT					
Dept 101 - BOARD OF COMMISSIONERS					
WAGES	SALARIES & WAGES	72,168	67,305	72,500	72,500
FRINGE	FRINGE BENEFITS	5,833	6,454	7,609	7,230
SUPPLY	SUPPLIES	10,157	7,659	11,400	8,200
CONTRACT	CONTRACTUAL SERVICE	263,139	151,045	107,000	20,000
SERVICE	OTHER SERVICES	45,025	32,328	29,200	24,800
CAPITAL	CAPITAL OUTLAY	79,979			
TRANSO	TRANSFER OUT	399,499			
Totals for dept 101 - BOARD OF COMMISSIONERS		875,800	264,791	227,709	132,730
Dept 172 - COUNTY ADMINISTRATOR					
WAGES	SALARIES & WAGES	274,609	255,685	293,675	232,850
FRINGE	FRINGE BENEFITS	120,251	104,484	137,198	90,290
SUPPLY	SUPPLIES	15,186	12,477	17,313	17,320
CONTRACT	CONTRACTUAL SERVICE	12,886	83,362	25,000	5,000
SERVICE	OTHER SERVICES	8,225	9,203	11,606	11,760
DEBT	DEBT SERVICE	2,823			
Totals for dept 172 - COUNTY ADMINISTRATOR		433,980	465,211	484,792	357,220
Dept 191 - FINANCE					
WAGES	SALARIES & WAGES				231,440
FRINGE	FRINGE BENEFITS				87,630
SUPPLY	SUPPLIES				3,000
CONTRACT	CONTRACTUAL SERVICE				25,000
SERVICE	OTHER SERVICES				3,680
Totals for dept 191 - FINANCE					350,750
Dept 215 - COUNTY CLERK					
WAGES	SALARIES & WAGES	240,643	236,604	260,801	284,420
FRINGE	FRINGE BENEFITS	152,258	133,462	156,160	114,770
SUPPLY	SUPPLIES	49,470	32,030	36,900	44,180
CONTRACT	CONTRACTUAL SERVICE	42		2,000	
SERVICE	OTHER SERVICES	22,843	33,301	25,450	26,750
DEBT	DEBT SERVICE	1,446		1,780	
Totals for dept 215 - COUNTY CLERK		466,702	435,397	483,091	470,120
Dept 223 - AUDIT					
CONTRACT	CONTRACTUAL SERVICE				25,000
Totals for dept 223 - AUDIT					25,000
Dept 228 - INFORMATION MANAGEMENT					
WAGES	SALARIES & WAGES	89,745	121,942	133,386	147,010
FRINGE	FRINGE BENEFITS	52,300	59,353	67,658	51,810
SUPPLY	SUPPLIES	42,957	53,855	47,750	72,750
CONTRACT	CONTRACTUAL SERVICE	133,906	132,228	167,740	175,500
SERVICE	OTHER SERVICES	78,306	81,124	104,230	91,200
Totals for dept 228 - INFORMATION MANAGEMENT		397,214	448,502	520,764	538,270
Dept 245 - COUNTY SURVEY & REMONUMENTATION					
WAGES	SALARIES & WAGES	2,481	1,906	2,616	2,690
FRINGE	FRINGE BENEFITS	836	895	457	440
SUPPLY	SUPPLIES	346	397	1,500	1,500
CONTRACT	CONTRACTUAL SERVICE	45,185	45,035	37,127	40,370
SERVICE	OTHER SERVICES	700	580	3,300	
Totals for dept 245 - COUNTY SURVEY & REMONUMENTAT		49,548	48,813	45,000	45,000
Dept 253 - COUNTY TREASURER					
WAGES	SALARIES & WAGES	171,770	171,079	182,827	183,170
FRINGE	FRINGE BENEFITS	92,822	82,493	93,186	83,060
SUPPLY	SUPPLIES	3,711	3,672	5,000	5,000
SERVICE	OTHER SERVICES	3,791	4,048	5,000	5,900
DEBT	DEBT SERVICE	730			
Totals for dept 253 - COUNTY TREASURER		272,824	261,292	286,013	277,130
Dept 257 - EQUALIZATION					
WAGES	SALARIES & WAGES	137,654	46,923	139,409	51,010
FRINGE	FRINGE BENEFITS	95,938	50,914	101,900	29,070
SUPPLY	SUPPLIES	2,519	1,507	3,250	3,000
CONTRACT	CONTRACTUAL SERVICE	9,866	76,635	15,000	105,000

GL NUMBER AND ACCOUNT CLASSIFICATION	DESCRIPTION	2023-24 ACTIVITY THRU 08/31/2	2024-25 ACTIVITY	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
APPROPRIATIONS					
Function: GENERAL GOVERNMENT					
Dept 257 - EQUALIZATION					
SERVICE	OTHER SERVICES	3,956	6,406	5,000	4,200
DEBT	DEBT SERVICE	829			
Totals for dept 257 - EQUALIZATION		250,762	182,385	264,559	192,280
Dept 258 - INSURANCE					
SERVICE	OTHER SERVICES	216,612	325,287	252,500	296,000
Totals for dept 258 - INSURANCE		216,612	325,287	252,500	296,000
Dept 259 - APPROPRIATIONS					
SERVICE	OTHER SERVICES	440,469	356,111	508,027	513,760
Totals for dept 259 - APPROPRIATIONS		440,469	356,111	508,027	513,760
Dept 260 - CONTINGENCY					
CAPITAL	CAPITAL OUTLAY	3,827		50,000	150,000
Totals for dept 260 - CONTINGENCY		3,827		50,000	150,000
Dept 262 - ELECTIONS					
WAGES	SALARIES & WAGES	21,553	39,848	13,200	32,800
FRINGE	FRINGE BENEFITS	1,540	4,821		4,340
SUPPLY	SUPPLIES	86,748	53,950	34,895	60,100
SERVICE	OTHER SERVICES	5,398	3,422	5,340	4,100
Totals for dept 262 - ELECTIONS		115,239	102,041	53,435	101,340
Dept 265 - MAINTENANCE					
WAGES	SALARIES & WAGES	201,128	167,992	188,219	203,920
FRINGE	FRINGE BENEFITS	119,654	118,393	123,734	117,150
SUPPLY	SUPPLIES	31,064	24,119	24,500	28,000
CONTRACT	CONTRACTUAL SERVICE	86,454	66,924	60,000	75,000
SERVICE	OTHER SERVICES	88,840	30,021	47,500	47,500
DEBT	DEBT SERVICE	287			
Totals for dept 265 - MAINTENANCE		527,427	407,449	443,953	471,570
Dept 266 - GENERAL LEGAL COUNSEL					
CONTRACT	CONTRACTUAL SERVICE				56,300
Totals for dept 266 - GENERAL LEGAL COUNSEL					56,300
Dept 267 - UTILITIES					
SERVICE	OTHER SERVICES	208,558	199,178	213,178	234,600
Totals for dept 267 - UTILITIES		208,558	199,178	213,178	234,600
Dept 271 - RETIREE BENEFITS					
FRINGE	FRINGE BENEFITS		1,072		2,380,150
Totals for dept 271 - RETIREE BENEFITS			1,072		2,380,150
Total - Function GENERAL GOVERNMENT		4,258,962	3,497,529	3,833,021	6,592,220
Function: JUDICIAL					
Dept 283 - CIRCUIT COURT					
WAGES	SALARIES & WAGES	92,703	91,391	101,550	107,720
FRINGE	FRINGE BENEFITS	69,422	63,612	73,816	53,240
SUPPLY	SUPPLIES	30,755	28,610	29,965	30,370
CONTRACT	CONTRACTUAL SERVICE	2,793	9,057	4,750	9,200
SERVICE	OTHER SERVICES	17,787	27,870	14,350	20,850
DEBT	DEBT SERVICE	1,020			
Totals for dept 283 - CIRCUIT COURT		214,480	220,540	224,431	221,380
Dept 284 - CIRCUIT COURT PROBATION					
SUPPLY	SUPPLIES	1,407	1,478	3,250	3,250
DEBT	DEBT SERVICE	913			
Totals for dept 284 - CIRCUIT COURT PROBATION		2,320	1,478	3,250	3,250
Dept 285 - CIRCUIT COURT COUNSELING					
CONTRACT	CONTRACTUAL SERVICE			4,000	4,000
Totals for dept 285 - CIRCUIT COURT COUNSELING				4,000	4,000
Dept 286 - DISTRICT COURT					
WAGES	SALARIES & WAGES	851,283	838,421	935,527	769,330
FRINGE	FRINGE BENEFITS	462,644	403,869	506,769	310,810
SUPPLY	SUPPLIES	112,796	64,070	111,181	20,230
CONTRACT	CONTRACTUAL SERVICE	83,193	11,596	9,288	10,000
SERVICE	OTHER SERVICES	86,033	127,667	192,124	41,080
DEBT	DEBT SERVICE	5,353			
Totals for dept 286 - DISTRICT COURT		1,601,302	1,445,623	1,754,889	1,151,450

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APPROPRIATIONS					
Function: JUDICIAL					
Dept 287 - COMMUNITY SUPERVISION - OCC					
WAGES	SALARIES & WAGES				128,010
FRINGE	FRINGE BENEFITS				37,670
SUPPLY	SUPPLIES				91,160
SERVICE	OTHER SERVICES				11,460
Totals for dept 287 - COMMUNITY SUPERVISION - OCC					268,300
Dept 294 - JUDGE OF PROBATE					
WAGES	SALARIES & WAGES	317,587	314,687	342,716	348,670
FRINGE	FRINGE BENEFITS	183,191	158,924	190,371	153,440
SUPPLY	SUPPLIES	10,614	14,215	12,769	12,770
CONTRACT	CONTRACTUAL SERVICE	142,175	101,327	75,000	100,000
SERVICE	OTHER SERVICES	8,247	7,333	9,500	4,500
DEBT	DEBT SERVICE	959			
Totals for dept 294 - JUDGE OF PROBATE					619,380
Dept 296 - COUNTY PROSECUTING ATTORNEY					
WAGES	SALARIES & WAGES	555,620	564,042	610,376	759,100
FRINGE	FRINGE BENEFITS	244,338	232,303	246,523	227,610
SUPPLY	SUPPLIES	15,382	8,900	29,310	21,670
CONTRACT	CONTRACTUAL SERVICE	13,643	27,200	16,000	32,000
SERVICE	OTHER SERVICES	9,779	21,461	20,250	32,410
DEBT	DEBT SERVICE	1,089			
Totals for dept 296 - COUNTY PROSECUTING ATTORNEY					1,072,790
Total - Function JUDICIAL					3,340,550
Function: PUBLIC SAFETY					
Dept 301 - COUNTY SHERIFF					
WAGES	SALARIES & WAGES	814,308	1,074,222	1,150,414	1,719,810
FRINGE	FRINGE BENEFITS	544,609	554,790	652,547	620,950
SUPPLY	SUPPLIES	53,201	65,176	25,900	141,500
CONTRACT	CONTRACTUAL SERVICE	16,972	38,876	21,000	16,000
SERVICE	OTHER SERVICES	67,594	96,275	50,725	154,500
DEBT	DEBT SERVICE	2,987			
Totals for dept 301 - COUNTY SHERIFF					2,652,760
Dept 303 - SHERIFF DEPT/ITHACA DEPUTIES					
WAGES	SALARIES & WAGES	331,465	317,897	345,017	383,130
FRINGE	FRINGE BENEFITS	111,762	123,852	106,362	125,310
SUPPLY	SUPPLIES	8,582	13,085	14,000	14,500
SERVICE	OTHER SERVICES	21,372	3,092	9,500	22,560
CAPITAL	CAPITAL OUTLAY			21,000	
Totals for dept 303 - SHERIFF DEPT/ITHACA DEPUTIES					545,500
Dept 330 - LIQUOR LAW ENFORCEMENT					
CONTRACT	CONTRACTUAL SERVICE			9,000	
Totals for dept 330 - LIQUOR LAW ENFORCEMENT					9,000
Dept 351 - COUNTY JAIL DEPT.					
WAGES	SALARIES & WAGES	1,035,179	951,420	1,046,477	1,020,310
FRINGE	FRINGE BENEFITS	530,632	456,350	542,938	347,150
SUPPLY	SUPPLIES	22,871	15,482	21,550	84,790
CONTRACT	CONTRACTUAL SERVICE	54,787	56,604	51,907	55,000
SERVICE	OTHER SERVICES	392,919	437,008	398,676	454,600
Totals for dept 351 - COUNTY JAIL DEPT.					1,961,850
Dept 358 - JUVENILE DIVISION					
WAGES	SALARIES & WAGES	198,893	191,648	212,211	155,880
FRINGE	FRINGE BENEFITS	74,782	61,974	72,730	54,860
SUPPLY	SUPPLIES	4,045	5,090	14,357	8,500
CONTRACT	CONTRACTUAL SERVICE	114,723	79,646	157,500	122,500
SERVICE	OTHER SERVICES	16,812	10,690	58,234	47,850
DEBT	DEBT SERVICE	1,757			
Totals for dept 358 - JUVENILE DIVISION					389,590
Dept 426 - EMERGENCY MANAGEMENT					
WAGES	SALARIES & WAGES	40,030	39,109	43,492	48,080
FRINGE	FRINGE BENEFITS	7,355	6,403	8,995	10,380
SUPPLY	SUPPLIES	191	1,127	4,000	3,500
SERVICE	OTHER SERVICES	5,558	1,946	11,016	17,500
CAPITAL	CAPITAL OUTLAY	9,391	10,875	14,500	68,000
DEBT	DEBT SERVICE	403			
Totals for dept 426 - EMERGENCY MANAGEMENT					147,460

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APPROPRIATIONS					
Function: PUBLIC SAFETY					
Dept 430 - ANIMAL CONTROL					
WAGES	SALARIES & WAGES	161,565	139,119	126,757	164,040
FRINGE	FRINGE BENEFITS	116,096	67,826	98,831	50,660
SUPPLY	SUPPLIES	20,661	18,623	18,000	19,500
SERVICE	OTHER SERVICES	4,564	12,524	5,364	6,300
DEBT	DEBT SERVICE	786			
Totals for dept 430 - ANIMAL CONTROL		303,672	238,092	248,952	240,500
Total - Function PUBLIC SAFETY		4,786,852	4,850,729	5,313,000	5,937,660
Function: PUBLIC WORKS					
Dept 442 - DRAIN COMMISSIONER					
WAGES	SALARIES & WAGES	227,828	252,598	274,692	293,620
FRINGE	FRINGE BENEFITS	155,038	158,917	178,388	144,670
SUPPLY	SUPPLIES	13,560	16,124	28,800	38,080
CONTRACT	CONTRACTUAL SERVICE		7,307	13,500	12,000
SERVICE	OTHER SERVICES	187,713	478,415	498,260	191,100
TRANSO	TRANSFER OUT	2,500	2,500	2,500	2,500
DEBT	DEBT SERVICE	1,815		2,250	
Totals for dept 442 - DRAIN COMMISSIONER		588,454	915,861	998,390	681,970
Dept 526 - SANITARY LANDFILL					
CONTRACT	CONTRACTUAL SERVICE		11,626	50,000	50,000
Totals for dept 526 - SANITARY LANDFILL			11,626	50,000	50,000
Dept 529 - MMP RECYCLING					
CONTRACT	CONTRACTUAL SERVICE				71,000
SERVICE	OTHER SERVICES		1,085		20,000
Totals for dept 529 - MMP RECYCLING			1,085		91,000
Total - Function PUBLIC WORKS		588,454	928,572	1,048,390	822,970
Function: HEALTH & WELFARE					
Dept 605 - CONTAGIOUS DISEASE					
SUPPLY	SUPPLIES	727			
Totals for dept 605 - CONTAGIOUS DISEASE		727			
Dept 631 - SUBSTANCE ABUSE					
SERVICE	OTHER SERVICES	43,968	40,985	68,230	60,000
Totals for dept 631 - SUBSTANCE ABUSE		43,968	40,985	68,230	60,000
Dept 648 - MEDICAL EXAMINER					
SERVICE	OTHER SERVICES	50,677	66,608	33,056	77,000
Totals for dept 648 - MEDICAL EXAMINER		50,677	66,608	33,056	77,000
Dept 669 - SOCIAL WELFARE					
WAGES	SALARIES & WAGES		1,600	1,500	1,500
SERVICE	OTHER SERVICES		5,785	8,500	8,500
Totals for dept 669 - SOCIAL WELFARE			7,385	10,000	10,000
Dept 681 - SOLDIERS BURIAL					
SERVICE	OTHER SERVICES	445	300	3,600	3,600
Totals for dept 681 - SOLDIERS BURIAL		445	300	3,600	3,600
Dept 682 - VETERANS COUNSELOR					
WAGES	SALARIES & WAGES	108,672	95,934	104,495	115,160
FRINGE	FRINGE BENEFITS	47,766	52,360	58,001	59,520
SUPPLY	SUPPLIES	658	522	2,000	2,200
CONTRACT	CONTRACTUAL SERVICE	1,500	1,372	2,000	2,000
SERVICE	OTHER SERVICES	9,290	3,675	9,255	10,000
DEBT	DEBT SERVICE	403			
Totals for dept 682 - VETERANS COUNSELOR		168,289	153,863	175,751	188,880
Dept 689 - VETERAN'S RELIEF					
SERVICE	OTHER SERVICES		248		
Totals for dept 689 - VETERAN'S RELIEF			248		
Total - Function HEALTH & WELFARE		264,106	269,389	290,637	339,480
Function: COMMUNITY & ECONOMIC DEVELOPMENT					
Dept 701 - PLANNING COMMISSION					
WAGES	SALARIES & WAGES	2,950	3,000	3,000	4,800
FRINGE	FRINGE BENEFITS			75	
SUPPLY	SUPPLIES	8		200	

GL NUMBER AND ACCOUNT CLASSIFICATION	DESCRIPTION	2023-24 ACTIVITY THRU 08/31/2	2024-25 ACTIVITY 08/31/2	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
APPROPRIATIONS					
Function: COMMUNITY & ECONOMIC DEVELOPMENT					
Dept 701 - PLANNING COMMISSION					
CONTRACT SERVICE	CONTRACTUAL SERVICE	160	7,619	500	5,000
	OTHER SERVICES	897	876	1,200	1,600
Totals for dept 701 - PLANNING COMMISSION		4,015	11,495	4,975	11,400
Dept 710 - COOPERATIVE EXTENSION					
WAGES	SALARIES & WAGES	120,939	166,089	166,089	
FRINGE	FRINGE BENEFITS	9,144	6,870	9,159	
SUPPLY	SUPPLIES	845	952	2,250	2,250
CONTRACT SERVICE	CONTRACTUAL SERVICE	6,413	4,706	5,140	174,710
	OTHER SERVICES	17,775	15,718	25,591	76,800
CAPITAL DEBT	CAPITAL OUTLAY			58,948	12,000
	DEBT SERVICE	1,055			
Totals for dept 710 - COOPERATIVE EXTENSION		156,171	194,335	267,177	265,760
Dept 711 - REGISTER OF DEEDS					
WAGES	SALARIES & WAGES	155,715	151,250	168,135	178,340
FRINGE	FRINGE BENEFITS	97,981	83,969	101,131	74,220
SUPPLY	SUPPLIES	1,010	2,140	4,500	4,390
SERVICE	OTHER SERVICES	1,955	1,105	2,050	2,820
DEBT	DEBT SERVICE	1,644			
Totals for dept 711 - REGISTER OF DEEDS		258,305	238,464	275,816	259,770
Dept 715 - COUNTY ZONING BOARD					
WAGES	SALARIES & WAGES	500	550	1,000	1,000
FRINGE	FRINGE BENEFITS			77	
SUPPLY	SUPPLIES	30	33	100	100
SERVICE	OTHER SERVICES	108	159	200	200
Totals for dept 715 - COUNTY ZONING BOARD		638	742	1,377	1,300
Total - Function COMMUNITY & ECONOMIC DEVELOPMENT		419,129	445,036	549,345	538,230
Function: DEBT SERVICE					
Dept 906 - DEBT SERVICE					
DEBT	DEBT SERVICE		19,293		20,970
Totals for dept 906 - DEBT SERVICE			19,293		20,970
Total - Function DEBT SERVICE			19,293		20,970
Function: TRANSFER OUT					
Dept 999 - APPROPRIATIONS TO OTHER FUNDS					
TRANSO	TRANSFER OUT	983,977	1,000,177	3,523,663	1,650,410
Totals for dept 999 - APPROPRIATIONS TO OTHER FUND		983,977	1,000,177	3,523,663	1,650,410
Total - Function TRANSFER OUT		983,977	1,000,177	3,523,663	1,650,410
TOTAL APPROPRIATIONS		14,622,206	14,128,758	18,097,441	19,242,490
NET OF REVENUES/APPROPRIATIONS - FUND 101		1,957,436	(3,420,413)	(639,887)	(696,480)

Calculations as of 08/31/2025

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	10,181	7,713	8,000	7,650
Totals for dept 000 -	10,181	7,713	8,000	7,650
TOTAL ESTIMATED REVENUES	10,181	7,713	8,000	7,650
NET OF REVENUES/APPROPRIATIONS -	10,181	7,713	8,000	7,650

Calculations as of 08/31/2025

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	103,757	66,942	75,000	20,000
STATE GRANTS	8,591,050	6,815,806	7,250,000	9,080,120
CHARGES FOR SERVICES	5,722,586	3,804,477	5,350,568	3,323,800
Totals for dept 000 -	<u>14,417,393</u>	<u>10,687,225</u>	<u>12,675,568</u>	<u>12,423,920</u>
TOTAL ESTIMATED REVENUES	14,417,393	10,687,225	12,675,568	12,423,920
APPROPRIATIONS				
Dept 449 - ROAD COMMISSION				
SUPPLIES	98			12,300
OTHER SERVICES	14,297,428	12,352,063	12,675,568	12,411,620
Totals for dept 449 - ROAD COMM	<u>14,297,526</u>	<u>12,352,063</u>	<u>12,675,568</u>	<u>12,423,920</u>
TOTAL APPROPRIATIONS	14,297,526	12,352,063	12,675,568	12,423,920
NET OF REVENUES/APPROPRIATIONS -	119,867	(1,664,838)		

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	20,631	30,020	12,000	26,280
STATE GRANTS	5,446	4,980	10,000	12,000
CHARGES FOR SERVICES	1,178,463	1,014,420	1,425,250	1,266,000
TAXES		1,195,676	1,194,935	1,200,000
LOCAL CONTRIBUTIONSW	103,396	17,452		
OTHER REVEUNUE	12,931	130	9,500	11,600
OTHER FINANCING SOURCES	3,279,670			
Totals for dept 000 -	4,600,537	2,262,678	2,651,685	2,515,880
TOTAL ESTIMATED REVENUES	4,600,537	2,262,678	2,651,685	2,515,880
APPROPRIATIONS				
Dept 325 - COMMUNICATIONS/DISPATCH				
SUPPLIES	26,624	38,095	45,500	91,860
OTHER SERVICES	453,522	531,587	544,484	461,270
SALARIES & WAGES	564,882	580,892	628,786	851,430
FRINGE BENEFITS	237,125	252,058	293,303	336,810
CONTRACTUAL SERVICE	1,292		1,000	1,000
CAPITAL OUTLAY	3,279,670	241,016	254,683	376,850
TRANSFER OUT	1,839	2,123	19,604	1,500
Totals for dept 325 - COMMUNICA	4,564,954	1,645,771	1,787,360	2,120,720
Dept 906 - DEBT SERVICE				
DEBT SERVICE	15,085			636,790
Totals for dept 906 - DEBT SERV	15,085			636,790
TOTAL APPROPRIATIONS	4,580,039	1,645,771	1,787,360	2,757,510
NET OF REVENUES/APPROPRIATIONS -	20,498	616,907	864,325	(241,630)

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	37,040	29,391	18,000	28,800
STATE GRANTS	19,534	16,507	18,500	
CHARGES FOR SERVICES	36,818	53,586	41,700	39,600
TAXES	595,923	694,591	698,101	701,600
OTHER REVEUNUE	8,905	60,481	10,000	
Totals for dept 000 -	<u>698,220</u>	<u>854,556</u>	<u>786,301</u>	<u>770,000</u>
TOTAL ESTIMATED REVENUES	698,220	854,556	786,301	770,000
APPROPRIATIONS				
Dept 751 - PARKS & RECREATION				
SUPPLIES	30,778	32,853	32,500	36,500
OTHER SERVICES	136,861	179,630	191,553	190,900
SALARIES & WAGES	237,882	229,001	276,326	324,970
FRINGE BENEFITS	55,318	56,410	68,386	64,660
CONTRACTUAL SERVICE	17,523	13,184	22,950	24,500
CAPITAL OUTLAY	40,500	188,437	193,000	202,000
TRANSFER OUT	500	500	500	500
Totals for dept 751 - PARKS & R	<u>519,362</u>	<u>700,015</u>	<u>785,215</u>	<u>844,030</u>
TOTAL APPROPRIATIONS	519,362	700,015	785,215	844,030
NET OF REVENUES/APPROPRIATIONS -	178,858	154,541	1,086	(74,030)

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
STATE GRANTS	109,508	155,227	155,032	160,000
TRANSFER IN	84,008		32,060	61,000
Totals for dept 000 -	<u>193,516</u>	<u>155,227</u>	<u>187,092</u>	<u>221,000</u>
TOTAL ESTIMATED REVENUES	193,516	155,227	187,092	221,000
APPROPRIATIONS				
Dept 317 - SHERIFF				
OTHER SERVICES				7,890
SALARIES & WAGES	154,395	135,791	148,398	164,430
FRINGE BENEFITS	39,120	43,700	38,694	48,680
Totals for dept 317 - SHERIFF	<u>193,515</u>	<u>179,491</u>	<u>187,092</u>	<u>221,000</u>
TOTAL APPROPRIATIONS	193,515	179,491	187,092	221,000
NET OF REVENUES/APPROPRIATIONS -	1	(24,264)		

Calculations as of 08/31/2025

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	(6,996)	(5,070)		(4,140)
STATE GRANTS	445,671	438,413	635,888	702,050
CHARGES FOR SERVICES	99,294	123,012	98,250	98,250
OTHER REVEUNUE		(100)		
TRANSFER IN	216,048		159,524	332,750
Totals for dept 000 -	<u>754,017</u>	<u>556,255</u>	<u>893,662</u>	<u>1,128,910</u>
TOTAL ESTIMATED REVENUES	754,017	556,255	893,662	1,128,910
APPROPRIATIONS				
Dept 289 - PROBATION OFFICERS				
SUPPLIES	11,112	8,903	12,560	13,560
OTHER SERVICES	8,394	8,388	16,400	160,690
SALARIES & WAGES	483,139	469,944	517,500	552,480
FRINGE BENEFITS	305,686	289,217	332,202	387,180
CONTRACTUAL SERVICE	11,110	14,517	15,000	15,000
Totals for dept 289 - PROBATION	<u>819,441</u>	<u>790,969</u>	<u>893,662</u>	<u>1,128,910</u>
Dept 906 - DEBT SERVICE				
DEBT SERVICE	1,235			
Totals for dept 906 - DEBT SERV	<u>1,235</u>			
TOTAL APPROPRIATIONS	<u>820,676</u>	<u>790,969</u>	<u>893,662</u>	<u>1,128,910</u>
NET OF REVENUES/APPROPRIATIONS -	(66,659)	(234,714)		

Calculations as of 08/31/2025

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	285	3,568	1,500	3,420
CHARGES FOR SERVICES	27,478	13,869	7,500	7,500
OTHER REVEUNUE		43,307	6,500	5,000
TRANSFER IN		60,538		
Totals for dept 000 -	<u>27,763</u>	<u>121,282</u>	<u>15,500</u>	<u>15,920</u>
TOTAL ESTIMATED REVENUES	<u>27,763</u>	<u>121,282</u>	<u>15,500</u>	<u>15,920</u>
APPROPRIATIONS				
Dept 430 - ANIMAL CONTROL				
SUPPLIES			1,500	
OTHER SERVICES	18,224	4,472	7,500	10,350
Totals for dept 430 - ANIMAL CO	<u>18,224</u>	<u>4,472</u>	<u>9,000</u>	<u>10,350</u>
Dept 431 - ANIMAL CONTROL - DONATIONS				
OTHER SERVICES		12,219		
CONTRACTUAL SERVICE			5,000	
Totals for dept 431 - ANIMAL C		<u>12,219</u>	<u>5,000</u>	
TOTAL APPROPRIATIONS	<u>18,224</u>	<u>16,691</u>	<u>14,000</u>	<u>10,350</u>
NET OF REVENUES/APPROPRIATIONS -	<u>9,539</u>	<u>104,591</u>	<u>1,500</u>	<u>5,570</u>

Calculations as of 08/31/2025

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	6,781	3,901	4,000	3,960
CHARGES FOR SERVICES			1,000	
LOCAL CONTRIBUTIONSW	24,177	23,208	26,000	25,000
TRANSFER IN	4,500	4,500	4,500	4,500
Totals for dept 000 -	<u>35,458</u>	<u>31,609</u>	<u>35,500</u>	<u>33,460</u>
TOTAL ESTIMATED REVENUES	35,458	31,609	35,500	33,460
APPROPRIATIONS				
Dept 447 - GIS				
OTHER SERVICES	28,579	72,815	120,200	31,280
Totals for dept 447 - GIS	<u>28,579</u>	<u>72,815</u>	<u>120,200</u>	<u>31,280</u>
TOTAL APPROPRIATIONS	28,579	72,815	120,200	31,280
NET OF REVENUES/APPROPRIATIONS -	6,879	(41,206)	(84,700)	2,180

Calculations as of 08/31/2025

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	126	251		270
Totals for dept 000 -	126	251		270
Dept 729 - BROWNFIELD PROJECTS				
STATE GRANTS				670
TAXES	54,111	9,660	45,949	38,800
OTHER REVEUNUE		393		
Totals for dept 729 - BROWNFIEL	54,111	10,053	45,949	39,470
TOTAL ESTIMATED REVENUES	54,237	10,304	45,949	39,740
APPROPRIATIONS				
Dept 729 - BROWNFIELD PROJECTS				
OTHER SERVICES	54,120	6,789	45,949	39,470
Totals for dept 729 - BROWNFIEL	54,120	6,789	45,949	39,470
TOTAL APPROPRIATIONS	54,120	6,789	45,949	39,470
NET OF REVENUES/APPROPRIATIONS -	117	3,515		270

Calculations as of 08/31/2025

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	(9,232)			
CHARGES FOR SERVICES	2,001		20,000	
OTHER REVEUNUE	2,378	3,473	63,000	
TRANSFER IN	290,680	201,778	776,250	678,570
Totals for dept 000 -	<u>285,827</u>	<u>205,251</u>	<u>859,250</u>	<u>678,570</u>
TOTAL ESTIMATED REVENUES	285,827	205,251	859,250	678,570
APPROPRIATIONS				
Dept 901 - CAPITAL OUTLAY				
OTHER SERVICES		52,600		930
CAPITAL OUTLAY	283,582	348,384	859,250	678,570
Totals for dept 901 - CAPITAL O	<u>283,582</u>	<u>400,984</u>	<u>859,250</u>	<u>679,500</u>
TOTAL APPROPRIATIONS	283,582	400,984	859,250	679,500
NET OF REVENUES/APPROPRIATIONS -	2,245	(195,733)		(930)

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	29,592	21,869	18,000	21,870
CHARGES FOR SERVICES	175	865	200	
OTHER REVEUNUE	275		200	
LICENSES & PERMITS	142,901	105,508	129,620	104,500
Totals for dept 000 -	172,943	128,242	148,020	126,370
TOTAL ESTIMATED REVENUES	172,943	128,242	148,020	126,370
APPROPRIATIONS				
Dept 371 - PERMITS OFFICE				
SUPPLIES	5,119	4,611	7,000	7,000
OTHER SERVICES	13,263	11,093	19,776	17,720
SALARIES & WAGES	79,085	77,625	92,522	109,370
FRINGE BENEFITS	40,457	39,386	48,213	60,260
CONTRACTUAL SERVICE	2,224	2,530	5,350	3,000
CAPITAL OUTLAY				55,400
Totals for dept 371 - PERMITS O	140,148	135,245	172,861	252,750
Dept 906 - DEBT SERVICE				
DEBT SERVICE	403			
Totals for dept 906 - DEBT SERV	403			
TOTAL APPROPRIATIONS	140,551	135,245	172,861	252,750
NET OF REVENUES/APPROPRIATIONS -	32,392	(7,003)	(24,841)	(126,380)

Calculations as of 08/31/2025

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	(115)	(98)		10,280
TRANSFER IN				5,000
LICENSES & PERMITS	8,000	5,000	10,000	
Totals for dept 000 -	7,885	4,902	10,000	15,280
TOTAL ESTIMATED REVENUES	7,885	4,902	10,000	15,280
APPROPRIATIONS				
Dept 732 - BLIGHT REMOVAL				
SUPPLIES	119	283	200	350
OTHER SERVICES	47		50	50
SALARIES & WAGES	5,249	7,001	9,993	12,460
FRINGE BENEFITS	2,420	2,189	1,796	2,420
Totals for dept 732 - BLIGHT RE	7,835	9,473	12,039	15,280
TOTAL APPROPRIATIONS	7,835	9,473	12,039	15,280
NET OF REVENUES/APPROPRIATIONS -	50	(4,571)	(2,039)	

Calculations as of 08/31/2025

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	19,830	23,466	14,000	22,950
STATE GRANTS	25,158	21,260	25,000	20,000
TAXES	771,271	895,960	898,202	802,300
Totals for dept 000 -	<u>816,259</u>	<u>940,686</u>	<u>937,202</u>	<u>845,250</u>
TOTAL ESTIMATED REVENUES	816,259	940,686	937,202	845,250
APPROPRIATIONS				
Dept 728 - ECONOMIC DEVELOPMENT				
OTHER SERVICES	538,837	587,572	638,498	573,020
TRANSFER OUT	156,171		298,704	265,760
Totals for dept 728 - ECONOMIC	<u>695,008</u>	<u>587,572</u>	<u>937,202</u>	<u>838,780</u>
TOTAL APPROPRIATIONS	695,008	587,572	937,202	838,780
NET OF REVENUES/APPROPRIATIONS -	121,251	353,114		6,470

Calculations as of 08/31/2025

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	9,005	7,284	5,000	7,110
STATE GRANTS		12,000		
CHARGES FOR SERVICES	29,320	53,600	30,000	45,000
Totals for dept 000 -	<u>38,325</u>	<u>72,884</u>	<u>35,000</u>	<u>52,110</u>
TOTAL ESTIMATED REVENUES	38,325	72,884	35,000	52,110
APPROPRIATIONS				
Dept 901 - CAPITAL OUTLAY				
OTHER SERVICES				9,460
CAPITAL OUTLAY	36,287	20,338	35,000	25,000
Totals for dept 901 - CAPITAL O	<u>36,287</u>	<u>20,338</u>	<u>35,000</u>	<u>34,460</u>
TOTAL APPROPRIATIONS	36,287	20,338	35,000	34,460
NET OF REVENUES/APPROPRIATIONS -	2,038	52,546		17,650

Calculations as of 08/31/2025

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	1,856	(687)	2,000	(720)
STATE GRANTS	686,812	1,052,901	1,016,297	1,199,760
CHARGES FOR SERVICES	29,818	75,849	35,000	38,030
TRANSFER IN	85,735		87,416	83,810
Totals for dept 000 -	804,221	1,128,063	1,140,713	1,320,880
TOTAL ESTIMATED REVENUES	804,221	1,128,063	1,140,713	1,320,880
APPROPRIATIONS				
Dept 433 - INDIDENT DEFENSE				
SUPPLIES	2,362	1,756	3,000	3,000
OTHER SERVICES	19,932	18,284	69,000	66,700
SALARIES & WAGES	80,345	92,531	100,618	101,160
FRINGE BENEFITS	13,921	20,123	18,188	28,930
CONTRACTUAL SERVICE	856,992	861,935	811,737	1,083,780
Totals for dept 433 - INDIDENT	973,552	994,629	1,002,543	1,283,570
TOTAL APPROPRIATIONS	973,552	994,629	1,002,543	1,283,570
NET OF REVENUES/APPROPRIATIONS -	(169,331)	133,434	138,170	37,310

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	8,316	7,208	5,000	7,110
CHARGES FOR SERVICES	22,704	24,704	22,000	22,000
Totals for dept 000 -	<u>31,020</u>	<u>31,912</u>	<u>27,000</u>	<u>29,110</u>
TOTAL ESTIMATED REVENUES	<u>31,020</u>	<u>31,912</u>	<u>27,000</u>	<u>29,110</u>
APPROPRIATIONS				
Dept 322 - PISTOL LICENSING				
OTHER SERVICES				5,060
CAPITAL OUTLAY	463	796	1,000	5,000
TRANSFER OUT			22,359	33,130
Totals for dept 322 - PISTOL LI	<u>463</u>	<u>796</u>	<u>23,359</u>	<u>43,190</u>
TOTAL APPROPRIATIONS	<u>463</u>	<u>796</u>	<u>23,359</u>	<u>43,190</u>
NET OF REVENUES/APPROPRIATIONS -	<u>30,557</u>	<u>31,116</u>	<u>3,641</u>	<u>(14,080)</u>

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	1,460	975		990
CHARGES FOR SERVICES	6,608	4,643	6,500	6,000
Totals for dept 000 -	8,068	5,618	6,500	6,990
TOTAL ESTIMATED REVENUES	8,068	5,618	6,500	6,990
APPROPRIATIONS				
Dept 321 - LOCAL CORRECTION OFFICERS TRAINING				
OTHER SERVICES	16,865	6,389	7,900	7,800
FRINGE BENEFITS	5,440		4,675	
Totals for dept 321 - LOCAL COR	22,305	6,389	12,575	7,800
TOTAL APPROPRIATIONS	22,305	6,389	12,575	7,800
NET OF REVENUES/APPROPRIATIONS -	(14,237)	(771)	(6,075)	(810)

Calculations as of 08/31/2025

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	1,262	1,104	1,000	1,080
FINES & FORFEITURES	4,500	4,500	4,500	4,500
Totals for dept 000 -	<u>5,762</u>	<u>5,604</u>	<u>5,500</u>	<u>5,580</u>
TOTAL ESTIMATED REVENUES	5,762	5,604	5,500	5,580
APPROPRIATIONS				
Dept 292 - LAW LIBRARY				
SUPPLIES	1,033	462	10,000	10,000
CAPITAL OUTLAY	26	10		
Totals for dept 292 - LAW LIBRA	<u>1,059</u>	<u>472</u>	<u>10,000</u>	<u>10,000</u>
Dept 790 - LIBRARY				
OTHER SERVICES				13,190
Totals for dept 790 - LIBRARY				<u>13,190</u>
TOTAL APPROPRIATIONS	<u>1,059</u>	<u>472</u>	<u>10,000</u>	<u>23,190</u>
NET OF REVENUES/APPROPRIATIONS -	4,703	5,132	(4,500)	(17,610)

Calculations as of 08/31/2025

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	13,776	11,287	8,000	13,500
STATE GRANTS	27,919	23,594	26,000	26,000
TAXES	857,760	999,124	997,334	1,003,000
Totals for dept 000 -	899,455	1,034,005	1,031,334	1,042,500
TOTAL ESTIMATED REVENUES	899,455	1,034,005	1,031,334	1,042,500
APPROPRIATIONS				
Dept 790 - LIBRARY				
OTHER SERVICES	841,859	982,462	1,031,334	1,100,000
Totals for dept 790 - LIBRARY	841,859	982,462	1,031,334	1,100,000
TOTAL APPROPRIATIONS	841,859	982,462	1,031,334	1,100,000
NET OF REVENUES/APPROPRIATIONS -	57,596	51,543		(57,500)

Calculations as of 08/31/2025

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	19,491	15,763	10,000	15,660
CHARGES FOR SERVICES		7	500	500
OTHER REVEUNUE	70,072	27,553	54,200	50,000
Totals for dept 000 -	89,563	43,323	64,700	66,160
TOTAL ESTIMATED REVENUES	89,563	43,323	64,700	66,160
APPROPRIATIONS				
Dept 672 - COMMISSION ON AGING				
SUPPLIES	2,962	6,420	10,000	14,000
CONTRACTUAL SERVICE	29,899	9,028	54,700	54,700
Totals for dept 672 - COMMISSIO	32,861	15,448	64,700	68,700
TOTAL APPROPRIATIONS	32,861	15,448	64,700	68,700
NET OF REVENUES/APPROPRIATIONS -	56,702	27,875		(2,540)

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	85,213	69,195	75,000	67,590
STATE GRANTS	36,294	30,671	35,000	30,000
TAXES	1,107,343	1,290,810	1,296,420	1,103,000
OTHER REVEUNUE	15			
Totals for dept 000 -	1,228,865	1,390,676	1,406,420	1,200,590
Dept 672 - COMMISSION ON AGING				
STATE GRANTS	3,702	3,435	12,000	12,000
CHARGES FOR SERVICES	117,416	95,771	103,666	95,200
LOCAL CONTRIBUTIONS	127,824			
FEDERAL GRANTS	315,372	264,718	305,706	293,000
Totals for dept 672 - COMMISSIO	564,314	363,924	421,372	400,200
TOTAL ESTIMATED REVENUES	1,793,179	1,754,600	1,827,792	1,600,790
APPROPRIATIONS				
Dept 672 - COMMISSION ON AGING				
SUPPLIES	355,218	229,927	277,376	297,500
OTHER SERVICES	232,063	192,661	244,742	333,520
SALARIES & WAGES	535,496	493,856	635,825	597,480
FRINGE BENEFITS	284,176	302,216	301,325	325,580
CONTRACTUAL SERVICE	159,073	114,694	145,148	143,560
CAPITAL OUTLAY	46,965		15,000	405,000
Totals for dept 672 - COMMISSIO	1,612,991	1,333,354	1,619,416	2,102,640
Dept 906 - DEBT SERVICE				
DEBT SERVICE	2,770			
Totals for dept 906 - DEBT SERV	2,770			
TOTAL APPROPRIATIONS	1,615,761	1,333,354	1,619,416	2,102,640
NET OF REVENUES/APPROPRIATIONS -	177,418	421,246	208,376	(501,850)

Calculations as of 08/31/2025

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
STATE GRANTS	191,069	128,618	295,048	17,400
CHARGES FOR SERVICES	12,447	7,525		8,000
OTHER REVEUNUE	55	43		
FEDERAL GRANTS	94,650	68,000		244,700
Totals for dept 000 -	298,221	204,186	295,048	270,100
Dept 649 - MENTAL HEALTH BLD.				
STATE GRANTS				262,750
Totals for dept 649 - MENTAL HE				262,750
TOTAL ESTIMATED REVENUES	298,221	204,186	295,048	532,850
APPROPRIATIONS				
Dept 631 - SUBSTANCE ABUSE				
SUPPLIES	85,462	44,765	102,703	81,500
OTHER SERVICES	51,630	35,380	34,932	33,280
SALARIES & WAGES	106,310	99,739	109,497	115,000
FRINGE BENEFITS	32,987	32,255	38,817	39,700
Totals for dept 631 - SUBSTANCE	276,389	212,139	285,949	269,480
Dept 649 - MENTAL HEALTH BLD.				
SUPPLIES				2,100
OTHER SERVICES				109,550
SALARIES & WAGES				107,830
FRINGE BENEFITS				39,520
Totals for dept 649 - MENTAL HE				259,000
TOTAL APPROPRIATIONS	276,389	212,139	285,949	528,480
NET OF REVENUES/APPROPRIATIONS -	21,832	(7,953)	9,099	4,370

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	18,771	24,842	15,000	24,570
CHARGES FOR SERVICES	350,419	132,220	250,000	59,000
OTHER REVEUNUE	25,784			
Totals for dept 000 -	<u>394,974</u>	<u>157,062</u>	<u>265,000</u>	<u>83,570</u>
TOTAL ESTIMATED REVENUES	394,974	157,062	265,000	83,570
APPROPRIATIONS				
Dept 631 - SUBSTANCE ABUSE				
OTHER SERVICES			500,000	158,000
Totals for dept 631 - SUBSTANCE			<u>500,000</u>	<u>158,000</u>
TOTAL APPROPRIATIONS			500,000	158,000
NET OF REVENUES/APPROPRIATIONS -	394,974	157,062	(235,000)	(74,430)

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	(5,843)	(1,139)		
OTHER REVEUNUE	2,774			
TRANSFER IN	257,195		344,000	344,000
Totals for dept 000 -	254,126	(1,139)	344,000	344,000
TOTAL ESTIMATED REVENUES	254,126	(1,139)	344,000	344,000
APPROPRIATIONS				
Dept 664 - CHILD WELFARE				
OTHER SERVICES	236,457	217,145	344,000	344,000
Totals for dept 664 - CHILD WEL	236,457	217,145	344,000	344,000
TOTAL APPROPRIATIONS	236,457	217,145	344,000	344,000
NET OF REVENUES/APPROPRIATIONS -	17,669	(218,284)		

Calculations as of 08/31/2025

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	(1,922)	(1,295)		
STATE GRANTS	60,623	31,325	80,520	80,520
CHARGES FOR SERVICES	4,407	7		
LOCAL CONTRIBUTIONS		18,000		
OTHER REVENUE	370,594	339,195	435,000	455,000
TRANSFER IN			374,909	140,000
Totals for dept 000 -	<u>433,702</u>	<u>387,232</u>	<u>890,429</u>	<u>675,520</u>
TOTAL ESTIMATED REVENUES	<u>433,702</u>	<u>387,232</u>	<u>890,429</u>	<u>675,520</u>
APPROPRIATIONS				
Dept 295 - PROBATION OFFICERS				
SALARIES & WAGES	160,143	150,038	167,935	249,580
FRINGE BENEFITS	77,808	74,270	84,517	113,660
Totals for dept 295 - PROBATION	<u>237,951</u>	<u>224,308</u>	<u>252,452</u>	<u>363,240</u>
Dept 662 - CHILD CARE JUVENILE DIVISION				
SUPPLIES	27,700	18,014	20,000	23,000
OTHER SERVICES	137,364	281,376	562,520	508,500
SALARIES & WAGES			39,207	42,540
FRINGE BENEFITS	15,167	14,758	16,250	16,140
Totals for dept 662 - CHILD CAR	<u>180,231</u>	<u>314,148</u>	<u>637,977</u>	<u>590,180</u>
TOTAL APPROPRIATIONS	<u>418,182</u>	<u>538,456</u>	<u>890,429</u>	<u>953,420</u>
NET OF REVENUES/APPROPRIATIONS -	<u>15,520</u>	<u>(151,224)</u>		<u>(277,900)</u>

Calculations as of 08/31/2025

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	611	487	500	450
OTHER REVEUNUE	780		1,000	
Totals for dept 000 -	<u>1,391</u>	<u>487</u>	<u>1,500</u>	<u>450</u>
TOTAL ESTIMATED REVENUES	1,391	487	1,500	450
APPROPRIATIONS				
Dept 688 - VETERAN'S MEMORIAL MAINTENANCE				
OTHER SERVICES	280	310	3,000	3,500
Totals for dept 688 - VETERAN'S	<u>280</u>	<u>310</u>	<u>3,000</u>	<u>3,500</u>
TOTAL APPROPRIATIONS	280	310	3,000	3,500
NET OF REVENUES/APPROPRIATIONS -	1,111	177	(1,500)	(3,050)

Calculations as of 08/31/2025

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	1,854	387	1,500	360
SPECIAL ASSESSMENTS	81,529	67,737	65,000	54,950
Totals for dept 000 -	<u>83,383</u>	<u>68,124</u>	<u>66,500</u>	<u>55,310</u>
TOTAL ESTIMATED REVENUES	<u>83,383</u>	<u>68,124</u>	<u>66,500</u>	<u>55,310</u>
APPROPRIATIONS				
Dept 906 - DEBT SERVICE				
DEBT SERVICE	85,138	82,500	83,450	81,700
Totals for dept 906 - DEBT SERV	<u>85,138</u>	<u>82,500</u>	<u>83,450</u>	<u>81,700</u>
TOTAL APPROPRIATIONS	<u>85,138</u>	<u>82,500</u>	<u>83,450</u>	<u>81,700</u>
NET OF REVENUES/APPROPRIATIONS -	<u>(1,755)</u>	<u>(14,376)</u>	<u>(16,950)</u>	<u>(26,390)</u>

Calculations as of 08/31/2025

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	20,637	9,726	15,000	9,720
SPECIAL ASSESSMENTS	247,070	259,019	240,000	222,440
Totals for dept 000 -	<u>267,707</u>	<u>268,745</u>	<u>255,000</u>	<u>232,160</u>
TOTAL ESTIMATED REVENUES	267,707	268,745	255,000	232,160
APPROPRIATIONS				
Dept 906 - DEBT SERVICE				
DEBT SERVICE	319,600	312,785	312,786	309,260
Totals for dept 906 - DEBT SERV	<u>319,600</u>	<u>312,785</u>	<u>312,786</u>	<u>309,260</u>
TOTAL APPROPRIATIONS	319,600	312,785	312,786	309,260
NET OF REVENUES/APPROPRIATIONS -	(51,893)	(44,040)	(57,786)	(77,100)

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	883	141	500	180
SPECIAL ASSESSMENTS	123,120	172,704	115,000	109,050
Totals for dept 000 -	<u>124,003</u>	<u>172,845</u>	<u>115,500</u>	<u>109,230</u>
TOTAL ESTIMATED REVENUES	124,003	172,845	115,500	109,230
APPROPRIATIONS				
Dept 906 - DEBT SERVICE				
DEBT SERVICE	127,055	125,345	125,345	124,300
Totals for dept 906 - DEBT SERV	<u>127,055</u>	<u>125,345</u>	<u>125,345</u>	<u>124,300</u>
TOTAL APPROPRIATIONS	127,055	125,345	125,345	124,300
NET OF REVENUES/APPROPRIATIONS -	(3,052)	47,500	(9,845)	(15,070)

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
TRANSFER IN	858,550	835,250	860,500	866,200
Totals for dept 000 -	858,550	835,250	860,500	866,200
TOTAL ESTIMATED REVENUES	858,550	835,250	860,500	866,200
APPROPRIATIONS				
Dept 906 - DEBT SERVICE				
DEBT SERVICE	858,550	860,000	860,500	866,200
Totals for dept 906 - DEBT SERV	858,550	860,000	860,500	866,200
TOTAL APPROPRIATIONS	858,550	860,000	860,500	866,200
NET OF REVENUES/APPROPRIATIONS -		(24,750)		

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	285,744	212,162	210,000	226,590
CHARGES FOR SERVICES	2,449	12,759	2,500	6,000
TAXES	582,684	370,421	385,000	400,000
OTHER REVEUNUE	16	4		
TRANSFER IN	399,499			
Totals for dept 000 -	<u>1,270,392</u>	<u>595,346</u>	<u>597,500</u>	<u>632,590</u>
TOTAL ESTIMATED REVENUES	1,270,392	595,346	597,500	632,590
APPROPRIATIONS				
Dept 255 - PROPERTY SALES				
OTHER SERVICES	37,352	71,651	32,250	40,770
CONTRACTUAL SERVICE				40,000
CAPITAL OUTLAY				800
Totals for dept 255 - PROPERTY	<u>37,352</u>	<u>71,651</u>	<u>32,250</u>	<u>81,570</u>
Dept 256 - DEL TAX REVOLVING FUND				
SUPPLIES	11,713	5,619	15,000	15,000
OTHER SERVICES	854	3,611	2,000	1,850
CONTRACTUAL SERVICE	184,040	63,423	52,500	185,000
CAPITAL OUTLAY	13,430	1,650	12,500	3,000
Totals for dept 256 - DEL TAX R	<u>210,037</u>	<u>74,303</u>	<u>82,000</u>	<u>204,850</u>
TOTAL APPROPRIATIONS	247,389	145,954	114,250	286,420
NET OF REVENUES/APPROPRIATIONS -	1,023,003	449,392	483,250	346,170

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT		(1)		
OTHER REVEUNUE		17,860		
FEDERAL GRANTS				145,000
Totals for dept 000 -		17,859		145,000
TOTAL ESTIMATED REVENUES		17,859		145,000
APPROPRIATIONS				
Dept 255 - PROPERTY SALES				
CONTRACTUAL SERVICE		6,373		145,000
TRANSFER OUT		11,825		
Totals for dept 255 - PROPERTY		18,198		145,000
TOTAL APPROPRIATIONS		18,198		145,000
NET OF REVENUES/APPROPRIATIONS -		(339)		

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	11,340	8,093	7,000	8,100
LICENSES & PERMITS	45,145	43,668	45,000	45,000
Totals for dept 000 -	<u>56,485</u>	<u>51,761</u>	<u>52,000</u>	<u>53,100</u>
TOTAL ESTIMATED REVENUES	<u>56,485</u>	<u>51,761</u>	<u>52,000</u>	<u>53,100</u>
APPROPRIATIONS				
Dept 568 - SOIL CONSERVATION				
SUPPLIES	1,198	816	1,750	1,500
OTHER SERVICES	4,465	3,665	5,178	4,930
SALARIES & WAGES	36,167	43,567	26,327	30,910
FRINGE BENEFITS	10,870	11,606	8,688	8,420
CONTRACTUAL SERVICE	2,023	5,356	2,000	6,000
CAPITAL OUTLAY			8,000	
Totals for dept 568 - SOIL CONS	<u>54,723</u>	<u>65,010</u>	<u>51,943</u>	<u>51,760</u>
TOTAL APPROPRIATIONS	<u>54,723</u>	<u>65,010</u>	<u>51,943</u>	<u>51,760</u>
NET OF REVENUES/APPROPRIATIONS -	<u>1,762</u>	<u>(13,249)</u>	<u>57</u>	<u>1,340</u>

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	52,503	94,911	65,000	94,910
STATE GRANTS	24,938			51,610
CHARGES FOR SERVICES	151,803	166,017	125,000	176,000
TRANSFER IN		1,000,000	1,000,000	
FEDERAL GRANTS	47,806			328,450
Totals for dept 000 -	<u>277,050</u>	<u>1,260,928</u>	<u>1,190,000</u>	<u>650,970</u>
TOTAL ESTIMATED REVENUES	277,050	1,260,928	1,190,000	650,970
APPROPRIATIONS				
Dept 595 - AIRPORT				
SUPPLIES	144,397	96,536	91,200	155,000
OTHER SERVICES	246,787	24,524	79,000	69,000
SALARIES & WAGES		250		
CONTRACTUAL SERVICE	36,813	74,764	50,000	110,000
CAPITAL OUTLAY		58,675		391,500
Totals for dept 595 - AIRPORT	<u>427,997</u>	<u>254,749</u>	<u>220,200</u>	<u>725,500</u>
TOTAL APPROPRIATIONS	427,997	254,749	220,200	725,500
NET OF REVENUES/APPROPRIATIONS -	(150,947)	1,006,179	969,800	(74,530)

Calculations as of 08/31/2025

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	776	550		540
CHARGES FOR SERVICES	5,094	3,191	5,000	5,000
TAXES	83,620	62,700	75,000	
OTHER REVEUNUE	48,392	36,083	50,000	40,000
Totals for dept 000 -	137,882	102,524	130,000	45,540
TOTAL ESTIMATED REVENUES	137,882	102,524	130,000	45,540
APPROPRIATIONS				
Dept 351 - COUNTY JAIL DEPT.				
SUPPLIES	78,792	53,565	64,500	
OTHER SERVICES	51,922	43,453	59,500	51,530
CAPITAL OUTLAY	3,313	6,000	6,000	
Totals for dept 351 - COUNTY JA	134,027	103,018	130,000	51,530
TOTAL APPROPRIATIONS	134,027	103,018	130,000	51,530
NET OF REVENUES/APPROPRIATIONS -	3,855	(494)		(5,990)

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	(2,112)	18,775		16,740
OTHER REVEUNUE	4,053,520	3,665,630	4,167,354	3,869,670
TRANSFER IN			335,500	
UNK_REV				200,010
Totals for dept 000 -	<u>4,051,408</u>	<u>3,684,405</u>	<u>4,502,854</u>	<u>4,086,420</u>
TOTAL ESTIMATED REVENUES	4,051,408	3,684,405	4,502,854	4,086,420
APPROPRIATIONS				
Dept 237 - FRINGE BENEFITS				
FRINGE BENEFITS	2,848,948	3,272,139	3,642,354	3,203,480
TRANSFER OUT	858,550	835,250	860,500	866,200
Totals for dept 237 - FRINGE BE	<u>3,707,498</u>	<u>4,107,389</u>	<u>4,502,854</u>	<u>4,069,680</u>
TOTAL APPROPRIATIONS	3,707,498	4,107,389	4,502,854	4,069,680
NET OF REVENUES/APPROPRIATIONS -	343,910	(422,984)		16,740

Calculations as of 08/31/2025

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	2,715	1,476	100	1,530
CHARGES FOR SERVICES	3,423	6,896	1,500	1,500
OTHER FINANCING SOURCES			3,400	
TRANSFER IN			35,000	35,000
Totals for dept 000 -	6,138	8,372	40,000	38,030
TOTAL ESTIMATED REVENUES	6,138	8,372	40,000	38,030
APPROPRIATIONS				
Dept 238 - INVENTORY				
OTHER SERVICES	18,701			
Totals for dept 238 - INVENTORY	18,701			
Dept 442 - DRAIN COMMISSIONER				
OTHER SERVICES		29,124	40,000	40,000
Totals for dept 442 - DRAIN COM		29,124	40,000	40,000
TOTAL APPROPRIATIONS	18,701	29,124	40,000	40,000
NET OF REVENUES/APPROPRIATIONS -	(12,563)	(20,752)		(1,970)

Calculations as of 08/31/2025

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	73	12	100	
OTHER REVEUNUE	30,896	38,905	34,000	43,630
Totals for dept 000 -	30,969	38,917	34,100	43,630
TOTAL ESTIMATED REVENUES	30,969	38,917	34,100	43,630
APPROPRIATIONS				
Dept 237 - FRINGE BENEFITS				
FRINGE BENEFITS	27,215	31,149	34,100	43,630
Totals for dept 237 - FRINGE BE	27,215	31,149	34,100	43,630
TOTAL APPROPRIATIONS	27,215	31,149	34,100	43,630
NET OF REVENUES/APPROPRIATIONS -	3,754	7,768		

Calculations as of 08/31/2025

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	222,583	186,061	120,000	120,000
CHARGES FOR SERVICES	7,650	15,525	10,000	10,000
LOCAL CONTRIBUTIONS	2,073,374	415,894	800,000	800,000
OTHER REVENUE	309,367	430,792	350,000	350,000
OTHER FINANCING SOURCES	40,500	282,795	1,850,000	1,850,000
TRANSFER IN		2,890	235,000	35,000
LICENSES & PERMITS	14,550	61,250	20,000	20,000
SPECIAL ASSESSMENTS	2,119,466	2,610,191	2,700,000	2,700,000
Totals for dept 000 -	4,787,490	4,005,398	6,085,000	5,885,000
TOTAL ESTIMATED REVENUES	4,787,490	4,005,398	6,085,000	5,885,000
APPROPRIATIONS				
Dept 442 - DRAIN COMMISSIONER				
SUPPLIES			6,500	6,500
OTHER SERVICES	1,154,549	687,265	1,706,000	1,706,000
CONTRACTUAL SERVICE	1,695,664	372,636	1,972,200	1,767,600
TRANSFER OUT	1,346,499	1,131,704	2,400,300	2,404,900
Totals for dept 442 - DRAIN COM	4,196,712	2,191,605	6,085,000	5,885,000
TOTAL APPROPRIATIONS	4,196,712	2,191,605	6,085,000	5,885,000
NET OF REVENUES/APPROPRIATIONS -	590,778	1,813,793		

Calculations as of 08/31/2025

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	3,576	4,250	650	650
TRANSFER IN	208,863	196,282	780,900	780,900
Totals for dept 000 -	<u>212,439</u>	<u>200,532</u>	<u>781,550</u>	<u>781,550</u>
TOTAL ESTIMATED REVENUES	<u>212,439</u>	<u>200,532</u>	<u>781,550</u>	<u>781,550</u>
APPROPRIATIONS				
Dept 442 - DRAIN COMMISSIONER				
SUPPLIES			800	800
OTHER SERVICES	70,378	168,035	463,500	463,500
CONTRACTUAL SERVICE	25,543	53,463	263,250	263,250
TRANSFER OUT	2,163	2,890	54,000	54,000
Totals for dept 442 - DRAIN COM	<u>98,084</u>	<u>224,388</u>	<u>781,550</u>	<u>781,550</u>
TOTAL APPROPRIATIONS	<u>98,084</u>	<u>224,388</u>	<u>781,550</u>	<u>781,550</u>
NET OF REVENUES/APPROPRIATIONS -	<u>114,355</u>	<u>(23,856)</u>		

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
INVESTMENT & RENT	1,051	1,200	200	200
OTHER FINANCING SOURCES			14,800	14,800
TRANSFER IN	40,098		55,000	55,000
Totals for dept 000 -	41,149	1,200	70,000	70,000
TOTAL ESTIMATED REVENUES	41,149	1,200	70,000	70,000
APPROPRIATIONS				
Dept 442 - DRAIN COMMISSIONER				
OTHER SERVICES	12,105	170	55,000	55,000
TRANSFER OUT			15,000	15,000
Totals for dept 442 - DRAIN COM	12,105	170	70,000	70,000
TOTAL APPROPRIATIONS	12,105	170	70,000	70,000
NET OF REVENUES/APPROPRIATIONS -	29,044	1,030		

Calculations as of 08/31/2025

ACCOUNT CLASSIFICATION	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 08/31/25	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
TRANSFER IN	1,042,575	935,422	1,500,000	1,500,000
Totals for dept 000 -	1,042,575	935,422	1,500,000	1,500,000
TOTAL ESTIMATED REVENUES	1,042,575	935,422	1,500,000	1,500,000
APPROPRIATIONS				
Dept 906 - DEBT SERVICE				
DEBT SERVICE	1,042,575	935,423	1,500,000	1,500,000
Totals for dept 906 - DEBT SERV	1,042,575	935,423	1,500,000	1,500,000
TOTAL APPROPRIATIONS	1,042,575	935,423	1,500,000	1,500,000
NET OF REVENUES/APPROPRIATIONS -		(1)		
ESTIMATED REVENUES - ALL FUNDS	40,373,863	33,037,395	41,468,749	39,777,190
APPROPRIATIONS - ALL FUNDS	37,451,841	30,706,623	39,224,681	40,925,260
NET OF REVENUES/APPROPRIATIONS -	2,922,022	2,330,772	2,244,068	(1,148,070)