OGEMAW COUNTY BOARD OF COMMISSIONERS

RESOLUTION TO APPROVE GENERAL APPROPRIATIONS FOR FISCAL YEAR 2026-2027

RESOLUTION NUMBER
ADOPTED

WHEREAS, the Uniform Budgeting and Accounting Act, Public Act 621 of 1978, requires that each local unit of government pass a general appropriates acts for all funds and sets forth the total number of mills of ad valorem property taxes to be levied and the purposes for which that millage is to be levied (MSL 141.436): and balanced budget for all required funds; and

WHEREAS, county offices, the courts, county departments, and others have submitted requests for a county appropriation in the Fiscal Year 2026-2027 Budget; and

WHEREAS, the County Administrator has considered these requests and has submitted a recommended budget as required by statute (MCL 141.434); and

WHEREAS, the Board of Commissioners is required to adopt an annual general appropriations resolution which does not cause estimated total expenditures, including an accrued deficit, to exceed total estimated revenues, including an available surplus and the proceeds from bonds and their obligations (MCL 141.436(7)).

THEREFORE, BE IT RESOLVED, that the Fiscal Year 2026-2027 Ogemaw County Budget, as set forth in the Recommended Budget and incorporated by reference herein, is hereby adopted on a basis consistent with Ogemaw County's budget adoption and amendments procedures and subject to all county policies regarding the expenditure of funds and the conditions set forth in this resolution.

BE IT FURTHER RESOLVED, that the following tax levies are hereby authorized for the 2026 tax year/2026-2027 budget year for a total county levy of 10.8257 mills, including authorized levies for General Fund operations and special purpose millages (MCL 141.436[2], as reported in the 2026 Tax Rate Request form which is approved and incorporated herein by reference:

Purpose	Millage
General Operations	5.9549
Special Purpose – Commission on Aging	0.7348
Special Purpose – Transit	0.4700
Special Purpose – Veterans	0.1224
Special Purpose – MSU Extension	0.1465
Special Purpose – Emergency Medical Services	0.9602
Special Purpose – Emergency Medical Servies Equipment	0.4898
Special Purpose – Road Patrol	0.9748
Special Purpose-Animal Control	0.2000

Special Purpose-E911	0.7323
Act 214 Veterans	0.0400

BE IT FURTHER RESOLVED, that the revenues received by the County under the State Convention Facility Development Act shall not be used to reduce the County's Fiscal Year 2027 operating millage as defined by the General Property Tax Act (MCL 211.24e[2]).

BE IT FURTHER RESOLVED, in accordance with the State Convention Facility Development Act, that 50%of the actual Convention Facility Tax revenue not used to reduce the County's operating tax rate shall be transmitted to the Northern Michigan Regional Entity, with the remaining revenues to be deposited in the County's General Fund (MCL 211.24e[11]).

BE IT FURTHER RESOLVED, that the revenues received by the County under the Health and Safety Fund Act shall not be used to reduce the County's Fiscal Year 2026-2027 operating millage levy, and that 11/17 of the actual Health and Safety Fund Act revenue not used to reduce the County's operating tax rate shall be appropriated to the District Health Department No.2. budget for those public health prevention programs and services whose costs are in excess of 1989 appropriate levels (MCL 141.475).

BE IT FURTHER RESOLVED, in accordance with the Section 5 Health and Safety Fund Act, that 5/17 of the actual Health and Safety Fund revenue not used to reduce the County's operating tax rate shall be used for personnel and operating costs which are in excess of 1988 appropriation levels at the Circuit Court, Family Court, District Court, and Sheriff Department Law Enforcement with the remaining revenues to be used for other General Fund expenditures (MCL 141.475).

BE IT FURTHER RESOLVED, that the adopted budget is based on current estimates of revenues and expenditures, and that the Board of Commissioners may find it necessary to adjust budgeted revenues and expenditures from time to time during the year (MCL 141.437).

BE IT FURTHER RESOLVED, that expenditures shall not be incurred in excess of the individual budgets adopted herein without first amending the budget pursuant to Policy NO.307, Budget Transfers, as adopted and amended by the Board (MCL 141.439 [1]).

BE IT FURTHER RESOLVED, that the County Administrator is hereby authorized to make budgetary transfers within the various funds and authorize expenditures in accordance with the budgetary procedures established by the Board of Commissioners (MCL 141.439[2]).

BE IT FURTHER RESOLVED, all purchases made with funds appropriated in this budget shall be made in conformance with Policy No.301, Purchasing Procedures Policy, as adopted and amended by the Board, and that these budgeted funds are appropriated contingent upon compliance with the Purchasing Procedures Policy.

BE IT FURTHER RESOLVED, that the approved Position Allocation List included with the budget shall limit the number of permanent employees who can be employed in all departments, offices, and the courts, and no funds are appropriated for any permanent position or employee not on the approved Position Allocation List (MCL 46.13a).

BE IT FURTHER RESOLVED, that the position of Human Resource & Financial Coordinator is hereby reclassified to reflect the increased duties, responsibilities, and scope of the position, and that the annual salary for the reclassified position shall be established at $60,116.00, based upon a review of competitive wages for comparable positions and the responsibilities assigned to the position; and

BE IT FURTHER RESOLVED that the wage scales for all regular non-union employees except the Finance Coordinator shall be increased by three-point eight percent (3.8%) for Fiscal Year 2027effective on the first full pay period of the fiscal year.

BE IT FURTHER RESOLVED, that the Board of Commissioners may, from time to time during the year, change the approved Position Allocation List and/or impose a hiring freeze, as circumstances warrant, and that the same limitation as to the number of permanent employees who can be employed with a revised Position Allocation List.

BE IT FURTHER RESOLVED, that positions vacated during the fiscal year shall not be filled prior to review and approval by the Board of Commissioners.

BE IT FURTHER RESOLVED, that certain positions contained in the Position Allocation List which are supported in some part by a grant, cost-sharing reimbursement, or other source of outside funding are only approved contingent upon the County receiving the budgeted revenues.

BE IT FURTHER RESOLVED, that if anticipated outside funding earmarked for a position is not received or the County is notified that it will not be received, said position shall be considered not funded and removed from the approved Position Allocation List.

BE IT FURTHER RESOLVED that all grants and funding arrangements with entities whose fiscal years do not coincide with the County Fiscal year be considered authorized providing that they have been authorized in the adopted budget in a manner consistent with Policy No. 305, Acceptance of Gifts and Grants.

BE IT FURTHER RESOLVED, that any request for re-appropriation to the Fiscal year 2026-2027 budget of funds not spent in Fiscal Year 2026-2027 for a specific project must be received by the County Administrator no later than November 1, 2027, otherwise the request for re-appropriation will not be considered.

Michigan Department of Treasury
614 (Rev. 07-25)

ORIGINAL TO: County Clerk(s)
COPY TO: Equalization Department(s)
COPY TO: Each township or city clerk

L-4029

2026 Tax Rate Request (This form must be completed and submitted on or before September 30, 2026)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

Carefully read the instructions on page 2.

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes	2026 Taxable Value of ALL Properties in the Unit as of 05-26-2026
Ogemaw	**1,222,547,080**
Local Government Unit Requesting Millage Levy: **Ogemaw County**	For LOCAL School Districts: 2026 Taxable Value excluding Principal Residence, Qualified Agricutlural, Qualified Forest, Industrial Personal and Commercial Personal Properties.

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2026 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2025 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2026 Current Year "Headlee" Millage Reduction Fraction	(7) 2026 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Ex Voted	Seniors	08/2024	0.7500	0.7412	0.9914	0.7348	1.0000	0.7348	0	0.7348	2033
Ex Voted	Veterans	08/2024	0.1250	0.1235	0.9914	0.1224	1.0000	0.1224	0	0.1224	2027
Ex Voted	MSUE	08/2026	0.1465	0.1465	N/A	0.1465	1.0000	0.1465	0	0.1465	2033
Ex Voted	Sherriff Road	02/2024	1.0000	0.9833	0.9914	0.9748	1.0000	0.9748	0	0.9748	2027
Ex Voted	Transit	08/2026	0.4700	0.4700	N/A	0.4700	1.0000	0.4700	0	0.4700	2031
Extra Voted	Animal Shelter	08/2026	0.2000	0.2000	N/A	0.2000	1.0000	0.2000	0	0.2000	2032
Act 214	Veterans	09/2026	0.0400	0.0400	N/A	0.0400	1.0000	0.0400	0	0.0400	2026

Prepared by	Telephone Number	Title of Preparer	Date
James Randy Booth	**(989) 345-0328**	**Equalization Director**	

CERTIFICATION: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

	Signature	Print Name	Date
☒ Clerk ☐ Secretary		**Breck Gildner**	
☒ Chairperson ☐ President		**Jenny David**	

** Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.*

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2026 for instructions on completing this section.	
Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag., Qualified Forest and Industrial Personal	
For Commercial Personal	
For all Other	

** **IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

Instructions For Completing
Form 614 (L-4029) *2026 Tax Rate Request*,
Millage Request Report To County Board Of Commissioners

These instructions are provided under MCL Sections 211.24e (truth in taxation), 211.34 (truth in county equalization and truth in assessing), 211.34d (Headlee), and 211.36 and 211.37 (apportionment).

Column 1: Source. Enter the source of each millage. For example, allocated millage, separate millage limitations voted, charter, approved extra-voted millage, public act number, etc. Do not include taxes levied on the Industrial Facilities Tax Roll.

Column 2: Purpose of millage. Examples are: operating, debt service, special assessments, school enhancement millage, sinking fund millage, etc. A local school district must separately list operating millages by whether they are levied against ALL PROPERTIES in the school district or against the NON-HOME group of properties. (See State Tax Commission Bulletin 2 of 2026 for more explanation.) A local school district may use the following abbreviations when completing Column 2: “Operating ALL” and “Operating NON-HOME”. “Operating ALL” is short for “Operating millage to be levied on ALL PROPERTIES in the local school district” such as Supplemental (Hold Harmless) Millages and Building and Site Sinking Fund Millages. “Operating NON-HOME” is short for “Operating millage to be levied on ALL PROPERTIES <u>EXCLUDING</u> PRINCIPAL RESIDENCE, QUALIFIED AGRICULTURAL, QUALIFIED FOREST AND INDUSTRIAL PERSONAL PROPERTIES in the local school district” such as the 18 mills in a district which does not levy a Supplemental (Hold Harmless) Millage.

Column 3: Date of Election. Enter the month and year of the election for each millage authorized by direct voter approval.

Column 4: Millage Authorized. List the allocated rate, charter aggregate rate, extra-voted authorized before 1979, each separate rate authorized by voters after 1978, debt service rate, etc. (This rate is the rate before any reductions.)

Column 5: 2025 Millage Rate Permanently Reduced by MCL 211.34d (“Headlee”) Rollback. Starting with taxes levied in 1994, the “Headlee” rollback permanently reduces the maximum rate or rates authorized by law or charter. The **<u>2025</u>** permanently reduced rate can be found in column 7 of the **<u>2025</u>** Form L-4029. For operating millage approved by the voters after April 30, 2025, enter the millage approved by the voters. For debt service or special assessments not subject to a millage reduction fraction, enter “NA” signifying “not applicable.”

Column 6: Current Year Millage Reduction Fraction. List the millage reduction fraction certified by the county treasurer for the current year as calculated on Form 2166 (L-4034), *2026 Millage Reduction Fraction Calculations Worksheet*. The millage reduction fraction shall be rounded to four (4) decimal places. The current year millage reduction fraction shall not exceed 1.0000 for 2026 and future years. This prevents any increase or “roll up” of millage rates. Use 1.0000 for new millage approved by the voters after April 30, 2026. For debt service or special assessments not subject to a millage reduction fraction, enter 1.0000.

Column 7: 2026 Millage Rate Permanently Reduced by MCL 211.34d (“Headlee”) Rollback. The number in column 7 is found by multiplying column 5 by column 6 on this 2026 Form L-4029. This rate must be rounded DOWN to 4 decimal places. (See STC Bulletin No. 11 of 1999, Supplemented by Letter of 6/7/2000.) For debt service or special assessments not subject to a millage reduction fraction, enter “NA” signifying “not applicable.”

Column 8: Section 211.34 Millage Rollback Fraction (Truth in Assessing or Truth in Equalization). List the millage rollback fraction for 2026 for each millage which is an operating rate. Round this millage rollback fraction to 4 decimal places. Use 1.0000 for school districts, for special assessments and for bonded debt retirement levies. For counties, villages and authorities, enter the Truth in Equalization Rollback Fraction calulated on STC Form L-4034 as TOTAL TAXABLE VALUE BASED ON CEV FOR ALL CLASSES/TOTAL TAXABLE VALUE BASED ON SEV FOR ALL CLASSES. Use 1.0000 for an authority located in more than one county. For further information, see State Tax Commission Bulletin 2 of 2026. For townships and cities, enter the Truth in Assessing Rollback Fraction calculated on STC Form L-4034 as TOTAL TAXABLE VALUE BASED ON ASSESSED VALUE FOR ALL CLASSES/TOTAL TAXABLE VALUE BASED ON SEV FOR ALL CLASSES. The Section 211.34 Millage Rollback Fraction shall not exceed 1.0000.

Column 9: Maximum Allowable Millage Levy. Multiply column 7 (2026 Millage Rate Permanently Reduced by MCL 211.34d) by column 8 (Section 211.34 millage rollback fraction). Round the rate DOWN to 4 decimal places. (See STC Bulletin No. 11 of 1999, Supplemented by Letter of 6/7/2000.) For debt service or special assessments not subject to a millage reduction fraction, enter millage from Column 4.

Column 10/Column 11: Millage Requested to be Levied. Enter the tax rate approved by the unit of local government provided that the rate does not exceed the maximum allowable millage levy (column 9). A millage rate that exceeds the base tax rate (Truth in Taxation) cannot be requested unless the requirements of MCL 211.24e have been met. For further information, see State Tax Commission Bulletin 2 of 2026. A LOCAL School District which levies a Supplemental (Hold Harmless) Millage shall not levy a Supplemental Millage in excess of that allowed by MCL 380.1211(3). Please see the memo to assessors dated October 26, 2004, regarding the change in the collection date of certain county taxes.

Column 12: Expiration Date of Millage. Enter the month and year on which the millage will expire.

Fiscal Year 2026-2027 Position Allocation List

Court	Non Ct		Position	Full Time	Part Time	Hours Annual	Hours Week	FLSA	Affiliation	Grade
21	88									
		Department:	**101-101 Board of Commissioners**							
	1		Board of Commissioners Chairperson		X	---	---	Exempt	Elected	---
	1		County Commissioner		X	---	---	Exempt	Elected	---
	1		County Commissioner		X	---	---	Exempt	Elected	---
	1		County Commissioner		X	---	---	Exempt	Elected	---
	1		County Commissioner		X	---	---	Exempt	Elected	---
		Department:	**101-172 Administrator**							
	1		County Administrator/Controller	X		---	---	Exempt	At-Will (BOC)	---
	1		HR & Financal Coordinator	X		---	---	Exempt	At-Will (BOC)	---
	1		Administrator Secretary		X	1456	28	Non-Exempt	At-Will (BOC)	---
		Department:	**101-215 Clerk**							
	1		County Clerk	X		---	---	Exempt	Elected	---
	1		Deputy County Clerk – Circuit Court		X	1300	25	Non-Exempt	USW	L3
	1		Deputy County Clerk - Accounts Payable	X		1820	35	Non-Exempt	USW	L2
	1		Deputy County Clerk – Family Court	X		1820	35	Non-Exempt	USW	L3
	1		Deputy County Clerk – Civil Court	X		1820	35	Non-Exempt	USW	L3
		Department:	**101-228 Information Technology**							
	1		Information Technology Director	X		1820	---	Non-Exempt	At-Will (BOC)	---
		Department:	**101-245 Remonumentation**							
			Grant Administrator (Split with Equalization Director)	X		---	---	Exempt	At-Will (BOC)	---
		Department:	**101-253 Treasurer**							
	1		County Treasurer	X		---	---	Exempt	Elected	---
	1		Deputy County Treasurer - Revenue Clerk	X		1820	35	Non-Exempt	USW	L1
	1		Deputy County Treasurer - Property Tax Coordinator	X		1820	35	Non-Exempt	USW	L3
	1		Deputy County Treasurer - Property Tax Specialist		X	1456	28	Non-Exempt	USW	L3

	Department: 101-257 Equalization							
1	Equalization Director	X		---	---	Exempt	At-Will (BOC)	---
1	Appraiser	X		1820	35	Non-Exempt	USW	L8
1	Clerk - Document Specialist	X		1820	35	Non-Exempt	USW	L2
	Department: 101-262 Elections							
	Election Coordinator (Split with Deputy County Clerk)	X		---	---	Non-Exempt	USW	L3
	Department: 101-265 Buildings and Grounds							
1	Custodian-Maintenance Supervisor	X		1820	35	Non-Exempt	USW	L7
1	Custodian	X		1820	35	Non-Exempt	USW	L6
1	Custodian	X		1820	35	Non-Exempt	USW	L6

FY 2026 Position Allocation List

				Hours				
		Full Time	Part Time	Annual	Week	FLSA	Affiliation	Grade
	Department: 101-276 Building Security							
1	Security Coordinator		X	1404	27	Non-Exempt	At-Will (BOC)	---
5	Bailiff		X	4004	77	Non-Exempt	At-Will (BOC)	---
	Department: 101-286 District Court							
1	District Court Judge	X		---	---	Exempt	Elected	---
1	Magistrate	X		1820	35	Exempt	eamsters-Cour	Level 7
1	Magistrate	X		1820	35	Exempt	eamsters-Cour	Level 7
1	Magistrate	X		1820	35	Exempt	eamsters-Cour	Level 7
1	Clerk	X		1820	35	Non-Exempt	eamsters-Cour	Level 4
1	Clerk	X		1820	35	Non-Exempt	eamsters-Cour	Level 4
1	Clerk	X		1820	35	Non-Exempt	eamsters-Cour	Level 3
	Department: 101-290 Prosecuting Attorney Cooperative Reimbursement							
	County Prosecuting Attorney (Split with Pros. Attorney)	X		---	---	Exempt	Elected	---
	Assistant Prosecuting Attorney (Split with Pros. Attorney)	X		---	---	Exempt	t-Will (Pros Att	---
	Prosecuting Attorney Office Manager (Split with Pros. Attorne	X		1716	33	Non-Exempt	USW	L3

	Department: 101-291 Crime Victim Advocate							
1	Crime Victim Advocate	X		1820	35	Non-Exempt	USW	L3
	Department: 101-294 Probate Court							
1	Probate Judge	X		---	---	Exempt	Elected	---
1	Probate Court Administrator (Split with FOC Administrator)	X		---	---	Exempt	At-Will (Court)	---
1	Probate Register/Family Court Scheduling Clerk	X		1820	35	Non-Exempt	eamsters-Cour	Level 7
1	Juvenile Register	X		1820	35	Non-Exempt	eamsters-Cour	Level 6
1	Deputy Probate Register/Mental Health Clerk	X		1820	35	Non-Exempt	eamsters-Cour	Level 5
1	Court Collections Clerk		X	1248	24	Non-Exempt	eamsters-Cour	Level 4
	Department: 101-296 Prosecuting Attorney							
1	County Prosecuting Attorney (Split with PA Coop Reimb.)	X		---	---	Exempt	Elected	---
1	Assistant Prosecuting Attorney (Split with PA Coop Reimb.)	X		---	---	Exempt	t-Will (Pros Att	---
1	Prosecuting Attorney Office Manager (Split with PA Coop Reir	X		104	2	Non-Exempt	USW	L3
1	Clerk-Prosecuting Attorney	X		1820	35	Non-Exempt	USW	L3
1	Child Support Specialist	X		1820	35	Non-Exempt	USW	L3
	Department: 101-301 Sheriff's Office							
1	County Sheriff	X		---	---	Exempt	Elected	---
1	Undersheriff	X		---	---	Exempt	At-Will (Sheriff)	---
1	Secretary	X		2080	40	Non-Exempt	msters Correcti	Secretary
1	Secretary		X	1040	20	Non-Exempt	msters Correcti	Secretary

FY 2026 Position Allocation List

				Hours				
		Full Time	Part Time	Annual	Week	FLSA	Affiliation	Grade
	Department: 101-303 WBRC School Resource Officer							
1	Road Deputy (Split with Road Patrol Millage)	X		1560	40	Non-Exempt	LC-Patrol Depu	Road Deput
	Department: 101-304 WPAS School Resource Officer							
1	Road Deputy (Split with Road Patrol Millage)	X		1560	40	Non-Exempt	LC-Patrol Depu	Road Deput
	Department: 101-315 Secondary Road Patrol							
	Road Deputy	X		2080	40	Non-Exempt	LC-Patrol Depu	Road Deput
	Department: 101-315 Secondary Road Patrol Grant							

1	Road Deputy	X		2080	40	Non-Exempt	LC-Patrol Depu	Road Deputy
	Department: 101-331 Marine Enforcement							
1	Temporary/Seasonal		X	---	---	Non-Exempt	At-Will (Sheriff)	---
	Department: 101-332 Snowmobile Enforcement							
	Temporary/Seasonal		X	---	---	Non-Exempt	At-Will (Sheriff)	---
	Department: 101-333 ORV Enforcement							
1	Temporary/Seasonal		X	---	---	Non-Exempt	At-Will (Sheriff)	---
	Department: 101-351 Corrections							
1	Jail Administrator	X		2080	40	Exempt	POLC-Command	Administra
1	Corrections Officer	X		2080	40	Non-Exempt	OLC-Correctior	Corrections
1	Corrections Officer	X		2080	40	Non-Exempt	OLC-Correctior	Corrections
1	Corrections Officer	X		2080	40	Non-Exempt	OLC-Correctior	Corrections
1	Corrections Officer	X		2080	40	Non-Exempt	OLC-Correctior	Corrections
1	Corrections Officer	X		2080	40	Non-Exempt	OLC-Correctior	Corrections
1	Corrections Officer	X		2080	40	Non-Exempt	OLC-Correctior	Corrections
	Corrections Officers/transport		X	---	---	Non-Exempt	OLC-Correctior	Corrections
	Department: 101-442 Drain Commissioner							
	Drain Commissioner		X	---	---	Exempt	Elected	---
	Department: 101-711 Register of Deeds							
1	Register of Deeds	X		---	---	Exempt	Elected	---
1	Clerk-Document Specialist	X		1820	35	Non-Exempt	USW	L3
1	Clerk-Document Specialist	X		1820	35	Non-Exempt	USW	L3
	Department: 101-701 Planning and Zoning							
1	Planning and Zoning Administrator	X		1820	35	Non-Exempt	USW	L8

FY 2026 Position Allocation List

		Full Time	Part Time	Hours Annual	Week	FLSA	Affiliation	Grade
	Department: 215-289 Friend of the Court							

1		Friend of the Court Administrator Split with Prob. Court Adm)	X		---	---	Exempt	At-Will (Court)	---
1		Staff Attorney / Referee (Split with CCF Juvenile Director)	X		---	---	Exempt	At-Will (Court)	---
1		Case Worker	X		1820	35	Non-Exempt	eamsters-Cour	Level 6
1		Case Worker	X		1820	35	Non-Exempt	eamsters-Cour	Level 6
1		Financial Officer / Scheduling Coordinator	X		1820	35	Non-Exempt	eamsters-Cour	Level 5
1		Clerk / Receptionist	X		1820	35	Non-Exempt	eamsters-Cour	Level 3
	Department:	**249-371 Building Inspections**							
	1	Building Inspector	X		2080	40	Non-Exempt	USW	L8
	1	Plumbing/Electrical Inspector	X		2080	40	Non-Exempt	USW	L8
	Department:	**259-301 Road Patrol**							
	1	Lieutenant	X		2080	40	Non-Exempt	OLC-Comman	Sergeant
	1	Sergeant	X		2080	40	Non-Exempt	LC-Patrol Depu	Road Deputy
	1	Road Deputy	X		2080	40	Non-Exempt	LC-Patrol Depu	Road Deputy
	1	Road Deputy	X		2080	40	Non-Exempt	LC-Patrol Depu	Road Deputy
	1	Road Deputy	X		2080	40	Non-Exempt	LC-Patrol Depu	Road Deputy
	1	Road Deputy	X		2080	40	Non-Exempt	LC-Patrol Depu	Road Deputy
	1	Road Deputy	X		2080	40	Non-Exempt	LC-Patrol Depu	Road Deputy
	1	Road Deputy	X		2080	40	Non-Exempt	LC-Patrol Depu	Road Deputy
		Road Deputy (Split with WBRC School Resource Deputy)	X		520	40	Non-Exempt	LC-Patrol Depu	Road Deputy
		Road Deputy (Split with WPAS School Resource Deputy)	X		520	40	Non-Exempt	LC-Patrol Depu	Road Deputy
	Department:	**273-000 MSU Extension**							
	1	Secretary	X		1820	35	Non-Exempt	USW	L2
	Department:	**275-430 Animal Control**							
	1	Animal Control Officer		X	1040	20	Non-Exempt	At-Will	nal Cont. Of
	Department:	**292-664 Child Care**							
		Juvenile Director (Split with FOC Staff Attorney / Referee)	X		---	---	Exempt	At-Will (Court)	---
		Juvenile Officer (Partially funded via reimbursement in 101-2!	X		1820	35	Non-Exempt	eamsters-Cour	Level 6
1		Intensive Probation Officer	X		1820	35	Non-Exempt	eamsters-Cour	Level 6
1		School Support Services Caseworker	X		1820	35	Non-Exempt	eamsters-Cour	Level 4

Department: 295-682 Veteran Affairs

		Full Time	Part Time	Annual	Week	FLSA	Affiliation	Grade
1	Veteran Affairs Director	X		1820	35	Exempt	At-Will (BOC)	---
1	Veteran Benefits Coordinator	X		1820	35	Non-Exempt	At-Will (BOC)	---

FY 2026 Position Allocation List

Department: 588-596 Ogemaw Transit

		Full Time	Part Time	Hours Annual	Hours Week	FLSA	Affiliation	Grade
1	Transit Director	X		2080	40	Exempt	At-Will (BOC)	---
1	Mechanic	X		2080	40	Non-Exempt	USW	L8
1	Transit Driver-Dispatcher	X		2080	40	Non-Exempt	USW	T5
1	Transit Driver-Dispatcher	X		2080	40	Non-Exempt	USW	T5
1	Transit Driver-Dispatcher		X	1500	29	Non-Exempt	USW	T5
1	Transit Driver	X		2080	40	Non-Exempt	USW	T5
1	Transit Driver	X		2080	40	Non-Exempt	USW	T5
1	Transit Driver	X		2080	40	Non-Exempt	USW	T5
1	Transit Driver	X		2080	40	Non-Exempt	USW	T5
1	Transit Driver		X	1500	29	Non-Exempt	USW	T5
1	Transit Driver		X	1500	29	Non-Exempt	USW	T5
1	Transit Driver		X	1500	29	Non-Exempt	USW	T5
1	Transit Driver		X	1500	29	Non-Exempt	USW	T5
1	Transit Driver		X	1500	29	Non-Exempt	USW	T5
1	Transit Driver		X	1500	29	Non-Exempt	USW	T5
1	Transit Driver		X	1500	29	Non-Exempt	USW	T5
1	Transit Driver		X	1500	29	Non-Exempt	USW	T5
1	Transit Driver		X	1500	29	Non-Exempt	USW	T5

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
101-000-403.000	CURRENT TAXES	6,950,000.00	6,950,000.00	5,335,663.26		7,316,016.00	
101-000-403.400	CURRENT TAXES-SENIOR SERVICES	810,000.00	810,000.00			902,754.00	
101-000-428.000	SWAMP TAXES	175,000.00	176,600.00	176,610.31		176,610.00	
101-000-432.000	PAYMENT IN LIEU OF TAXES	1,200.00	1,400.00	1,405.63		1,000.00	
101-000-434.000	TRAILER TAXES	500.00	500.00	66.00		500.00	
101-000-439.000	MARIJUANA ANNUAL LICENSE FEES	175,000.00	270,075.00	292,537.42		250,000.00	
101-000-547.000	COURT EQUITY FUNDING	125,000.00	125,000.00	126,473.00		125,000.00	
101-000-569.000	STATE GRANTS - OTHER		9,250.00	18,460.25		12,500.00	
101-000-573.000	LOCAL COMMUNITY STABILIZATION	125,000.00	221,345.00	226,585.19		100,000.00	
101-000-574.000	RSRF REPLACEMENT REVENUE	623,900.00	623,900.00	601,867.80		600,000.00	
101-000-604.000	F.O.C.--CENTRAL SERVICES	50,000.00	50,000.00	47,275.64		50,000.00	
101-000-608.000	OTHER SERVICES	200.00	200.00	193.44		200.00	
101-000-609.000	RECORDING FEES			(63.18)			
101-000-664.000	PRE DENIAL INTEREST	1,000.00	1,000.00	166.88		500.00	
101-000-665.000	INTEREST INCOME	4,000.00	4,000.00	1,117.68		1,200.00	
101-000-667.000	RENTAL INCOME	36,000.00	36,000.00	33,000.00		67,768.00	
101-000-668.000	OIL & GAS ROYALTIES	22,000.00	22,000.00	19,551.00		20,000.00	
101-000-671.000	REFUNDS, REBATES & REIMBURSEMENTS	1,200.00	1,200.00	2,625.00		1,500.00	
101-000-675.000	OTHER REVENUE	200.00	13,425.00	15,811.42		150.00	
101-000-675.100	RETURNED CHECK FEES	300.00	300.00	375.00		250.00	
101-000-676.253	TREASURER REIMBURSEMENT	110,000.00	110,000.00	110,000.00			
101-000-676.263	CPL FUND REIMBURSEMENT	10,000.00	10,000.00	10,000.00			
101-000-680.100	CONV. FACILITIES LIQUOR TAX	120,000.00	120,000.00	119,447.00		50,000.00	
101-000-687.000	INSURANCE REFUNDS			1,481.00			
101-000-697.300	TRANSFER FROM ROAD PATROL MILLAGE	45,261.00	45,261.00				
101-000-697.595	TRANSFER FROM COMMISSARY FUND			28,335.00			
101-000-699.285	TRANSFER IN FROM CESF		48.28	48.28			
101-000-699.301	TRANSFER IN FROM ORV FUND		2,248.12	2,248.12			
Totals for dept 000 - NON-DEPARTMENTAL		9,385,761.00	9,603,752.40	7,171,281.14		9,675,948.00	
Dept 215 - CLERK							
101-215-607.000	COUNTY CLERK FEES	55,000.00	55,000.00	47,543.06	45,000.00	45,000.00	
101-215-675.000	MAP & COPYING REVENUE	3,000.00	3,000.00	4,760.25	4,000.00	4,000.00	
101-215-697.000	TRANSFERS-IN CPL FUND	10,000.00	10,000.00		10,000.00	10,000.00	
Totals for dept 215 - NON-DEPARTMENTAL		68,000.00	68,000.00	52,303.31	59,000.00	59,000.00	
Dept 245 - REMONUMENTATION							
101-245-575.000	STATE SURVEY & REMON	47,666.00	47,666.00	17,183.20		42,958.00	
Totals for dept 245 - REMONUMENTATION		47,666.00	47,666.00	17,183.20		42,958.00	
Dept 253 - TREASURER							
101-253-503.000	SCHOOLS AND ROADS	41,000.00	41,000.00	75,371.61	41,000.00	41,000.00	
101-253-626.000	TREASURER'S SERVICES	7,500.00	7,500.00	8,091.50	7,000.00	7,000.00	
101-253-643.000	NSF REVENUE		100.00	152.50	100.00	100.00	
Totals for dept 253 - TREASURER		48,500.00	48,600.00	83,615.61	48,100.00	48,100.00	
Dept 257 - EQUALIZATION							
101-257-580.000	LOCAL UNIT CONTRIBUTION FOR CLERI	48,000.00	48,000.00	45,855.25		45,000.00	
101-257-626.000	EQUALIZATION REVENUE	56,000.00	56,000.00	67,445.27		62,000.00	
101-257-672.000	EQUALIZATION LAND DIV REV	7,500.00	7,500.00	10,510.00		7,500.00	
101-257-675.000	GIS REVENUE	6,475.00	6,475.00	6,257.25		6,200.00	
Totals for dept 257 - EQUALIZATION		117,975.00	117,975.00	130,067.77		120,700.00	
Dept 262 - ELECTIONS							

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 262 - ELECTIONS							
101-262-576.000	ELECTION REIMBURSEMENT GRANT	8,600.00	8,600.00		8,600.00	8,600.00	
101-262-628.000	ELECTION PROCESSING REVENUE	14,000.00	14,000.00	4,593.23	12,000.00	12,000.00	
101-262-672.000	ELECTION PROCESSING REVENUE			700.00			
101-262-677.100	MISCELLANEOUS (ELECTION)		100.00	100.00			
Totals for dept 262 - ELECTIONS		22,600.00	22,700.00	5,393.23	20,600.00	20,600.00	
Dept 279 - JUVENILE DEPT							
101-279-676.010	JUVENILE OFFICER REIMBURSEMENT				27,317.00	27,317.00	
Totals for dept 279 - JUVENILE DEPT					27,317.00	27,317.00	
Dept 283 - CIRCUIT COURT							
101-283-601.000	CIRCUIT COURT COSTS & FEES	20,000.00	20,000.00	26,830.48		20,000.00	
101-283-601.200	COURT COSTS LATE FEES			3,144.80			
101-283-611.000	ATTORNEY FEE REIMBURSEMENT (PID)	8,250.00	8,250.00	9,353.12		8,250.00	
101-283-611.400	ATTY FEE REIMBURSEMENT - CIRCUIT	200.00	1,250.00	4,561.07		1,250.00	
101-283-613.400	ATTY FEES CIR CT REIMBURS	3,500.00	3,500.00	1,095.04		3,500.00	
101-283-676.000	JUROR COMP REIMBURSEMENTS	3,500.00	3,500.00	45.40		3,500.00	
Totals for dept 283 - CIRCUIT COURT		35,450.00	36,500.00	45,029.91		36,500.00	
Dept 286 - DISTRICT COURT							
101-286-543.000	DRUNK DRIVING CASEFLOW ASSISTANCE	3,700.00	3,700.00	2,465.92	3,060.00	3,060.00	
101-286-570.000	DIST CT CRIME VICTIMS RIGHTS	3,000.00	3,000.00	2,699.09	3,000.00	3,000.00	
101-286-606.080	DIST CT COURT FILING FEES	18,000.00	18,000.00	19,643.67	21,000.00	21,000.00	
101-286-609.000	DIST CT JURY DEMAND FEE	100.00	100.00	160.00	100.00	100.00	
101-286-610.000	DIST CT WRIT OF GARNISH/RESTIT	25,000.00	25,000.00	27,305.00	25,000.00	25,000.00	
101-286-611.000	DIST CT ATTY FEE REIMB	18,000.00	18,000.00	10,670.27	15,000.00	15,000.00	
101-286-621.000	DIST CT PROBATION OVERSIGHT FEES	32,000.00	32,000.00	19,186.82	25,000.00	25,000.00	
101-286-625.000	DIST CT MISC CT FEES & COSTS	35,000.00	35,000.00	22,401.69	27,000.00	27,000.00	
101-286-625.010	COST OF CONFINEMENT	6,000.00	6,000.00	446.31	2,900.00	2,900.00	
101-286-660.000	DIST CT STATUTE COSTS	192,000.00	192,000.00	197,268.70	205,000.00	205,000.00	
101-286-663.000	DIST CT BOND FORF & COSTS	20,000.00	20,000.00	10,935.00	15,000.00	15,000.00	
101-286-675.000	COPIES/FORMS/RECORDS	25,000.00	25,000.00	24,538.00	25,000.00	25,000.00	
101-286-676.000	JUROR COMP - DISTRICT COURT	2,000.00	2,000.00	200.00	2,000.00	2,000.00	
Totals for dept 286 - DISTRICT COURT		379,800.00	379,800.00	337,920.47	369,060.00	369,060.00	
Dept 290 - PROSECUTING ATTORNEY COOPERATIVE REIMB							
101-290-676.000	PA CO-OP REIMB	47,000.00	47,000.00	58,552.77	47,000.00	47,000.00	
Totals for dept 290 - PROSECUTING ATTORNEY COOPERA		47,000.00	47,000.00	58,552.77	47,000.00	47,000.00	
Dept 291 - CRIME VICTIMS ADVOCATE							
101-291-570.030	VICTIM ADVOCATE GRANT REVENUE	41,800.00	41,800.00	45,949.60	51,876.00	51,876.00	
Totals for dept 291 - CRIME VICTIMS ADVOCATE		41,800.00	41,800.00	45,949.60	51,876.00	51,876.00	
Dept 294 - PROBATE COURT							
101-294-541.000	PROBATE COURT JUDGE REIMBURSEMENT	194,213.00	194,213.00	186,179.17	206,418.00	206,418.00	
101-294-607.000	PROBATE COURT FEES	20,000.00	20,000.00	16,504.84	18,000.00	18,000.00	
101-294-676.010	JUVENILE OFFICER REIMB	27,317.00	27,317.00	34,146.30			
Totals for dept 294 - PROBATE COURT		241,530.00	241,530.00	236,830.31	224,418.00	224,418.00	
Dept 296 - PROSECUTING ATTORNEY							
101-296-676.000	PROSECUTION RESTITUTION	15,000.00	15,000.00	12,637.55	15,000.00	15,000.00	
101-296-678.040	PA WELFARE FRAUD INCENTIVE	225.00	225.00	225.00	225.00	225.00	
101-296-683.000	P.A. SPECIAL USE FUNDS			346.36	400.00	400.00	
Totals for dept 296 - PROSECUTING ATTORNEY		15,225.00	15,225.00	13,208.91	15,625.00	15,625.00	

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 301 - SHERIFF'S OFFICE							
101-301-475.000	MARIJUANA LICENSE FEES	6,500.00	6,500.00	3,742.24	3,700.00	3,700.00	
101-301-574.000	REVENUE SHARING - PUBLIC SAFTEY	18,000.00	18,000.00	24,518.52	23,000.00	23,000.00	
101-301-625.000	DNA REVENUE SHERIFF DEPT	400.00	400.00	483.62	400.00	400.00	
101-301-625.010	FINGERPRINT REV/ SHERIFF DEPT	2,500.00	2,500.00	3,563.25	3,000.00	3,000.00	
101-301-626.000	SHERIFF'S SERVICES	32,000.00	17,000.00	9,504.92	10,000.00	10,000.00	
101-301-626.060	REVENUE FROM P/U BENCH WARRANT FO	50.00	50.00				
101-301-629.000	VPN REMOTE ACCESS REIMB	650.00	650.00	200.00			
101-301-656.000	SHERIFF'S OWI	2,000.00	2,000.00	1,385.00	2,000.00	2,000.00	
101-301-683.000	RESTITUTION REIMBURSEMENTS		775.00	773.86			
Totals for dept 301 - SHERIFF'S OFFICE		62,100.00	47,875.00	44,171.41	42,100.00	42,100.00	
Dept 303 - SCHOOL RESOURCE OFFICER-OHHS							
101-303-672.000	WBRC SCHOOL RESOURCE OFFICER REVE	89,000.00	94,027.00	48,129.50	105,100.00	105,100.00	
Totals for dept 303 - SCHOOL RESOURCE OFFICER-OHHS		89,000.00	94,027.00	48,129.50	105,100.00	105,100.00	
Dept 304 - SCHOOL RESOURCE OFFICER-WPAS							
101-304-672.000	WPA SCHOOL RESOURCE OFFICER REVEN	87,000.00	87,000.00	91,395.25	110,000.00	110,000.00	
Totals for dept 304 - SCHOOL RESOURCE OFFICER-WPAS		87,000.00	87,000.00	91,395.25	110,000.00	110,000.00	
Dept 305 - SHERIFF POSSE							
101-305-672.000	SHERIFF POSSE REVENUE		1,350.00	2,086.66			
Totals for dept 305 - SHERIFF POSSE			1,350.00	2,086.66			
Dept 311 - CRIMINAL JUSTICE							
101-311-672.000	REVENUES--CRIMINAL JUSTICE TRNG	5,679.00	5,679.00	4,834.80			
Totals for dept 311 - CRIMINAL JUSTICE		5,679.00	5,679.00	4,834.80			
Dept 312 - TETHER							
101-312-617.010	WORK RELEASE TETHER REVENUE	8,500.00	8,500.00				
Totals for dept 312 - TETHER		8,500.00	8,500.00				
Dept 315 - SECONDARY ROAD PATROL							
101-315-546.000	ROAD PATROL	68,496.00	68,496.00	68,496.00	82,165.00	82,165.00	
101-315-697.000	TRANSFER IN FROM ROAD MILLAGE				40,000.00	40,000.00	
Totals for dept 315 - SECONDARY ROAD PATROL		68,496.00	68,496.00	68,496.00	122,165.00	122,165.00	
Dept 331 - MARINE ENFORCEMENT							
101-331-549.000	MARINE SAFETY GRANT	4,950.00	10,000.00	10,002.41	8,900.00	8,900.00	
101-331-626.000	CHARGES FOR SERVICES	3,500.00	3,500.00		3,575.00	3,575.00	
Totals for dept 331 - MARINE ENFORCEMENT		8,450.00	13,500.00	10,002.41	12,475.00	12,475.00	
Dept 332 - HIGHWAY SAFETY							
101-332-548.000	SNOWMOBILE GRANT	5,000.00	5,000.00	3,368.58	4,000.00	4,000.00	
Totals for dept 332 - HIGHWAY SAFETY		5,000.00	5,000.00	3,368.58	4,000.00	4,000.00	
Dept 333 - O.R.V. GRANT							
101-333-550.000	ORV GRANT	12,000.00	12,000.00		12,000.00	12,000.00	
Totals for dept 333 - O.R.V. GRANT		12,000.00	12,000.00		12,000.00	12,000.00	
Dept 351 - CORRECTIONS							
101-351-630.000	CONVEYING CONVICTS			153.15			
101-351-630.100	INMATE HOUSING			400.00			
101-351-632.000	OGEMAW CO INMATES - HOUSING FEES	500.00	500.00	228.00			
101-351-688.000	RESTITUTION REIMBURSEMENT	400.00	400.00	1,934.48			

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 351 - CORRECTIONS							
Totals for dept 351 - CORRECTIONS		900.00	900.00	2,715.63			
Dept 426 - EMERGENCY MANAGEMENT							
101-426-526.000	EMERGENCY MGT REVENUE HMEP	45,912.00	45,912.00			2,250.00	
101-426-526.500	EMERG MGT REVENUE HSGP GRANT			45,543.30			
101-426-687.000	REFUNDS			1,845.00		3,080.00	
Totals for dept 426 - EMERGENCY MANAGEMENT		45,912.00	45,912.00	47,388.30		5,330.00	
Dept 595 - AIRPORT							
101-595-676.000	AIRPORT PAYROLL REIMBURSEMENT	124,630.00	125,230.00	87,282.64		129,320.00	
Totals for dept 595 - AIRPORT		124,630.00	125,230.00	87,282.64		129,320.00	
Dept 648 - MEDICAL EXAMINER							
101-648-614.000	CREMATION PERMIT REVENUE	10,200.00	10,200.00	13,000.00	12,700.00	12,700.00	
Totals for dept 648 - MEDICAL EXAMINER		10,200.00	10,200.00	13,000.00	12,700.00	12,700.00	
Dept 694 - CDBG/MSHDAA							
101-694-400.000	GRANT REVENUE CDBG					295,000.00	
Totals for dept 694 - CDBG/MSHDAA						295,000.00	
Dept 701 - PLANNING							
101-701-618.000	ADDRESS NUMBERING	3,000.00	3,000.00	2,831.50		3,000.00	
101-701-672.000	PLANNING COMMISSION REV	15,000.00	15,000.00	19,147.84		15,000.00	
101-701-672.010	ZONING BOARD OF APPEALS REV	3,200.00	3,200.00	4,000.00		3,200.00	
101-701-697.100	OP TRANS IN FROM STREET & ADD FUN	3,623.00	3,693.52				
Totals for dept 701 - PLANNING		24,823.00	24,893.52	25,979.34		21,200.00	
Dept 711 - REGISTER OF DEEDS							
101-711-607.000	RECORDING FEES	190,000.00	190,000.00	207,604.00	195,000.00	195,000.00	
101-711-607.010	TRANSFER TAX	90,000.00	90,000.00	121,497.75	90,000.00	90,000.00	
101-711-607.020	1.5% COUNTY ADMIN FEE			289.98	285.00	285.00	
Totals for dept 711 - REGISTER OF DEEDS		280,000.00	280,000.00	329,391.73	285,285.00	285,285.00	
TOTAL ESTIMATED REVENUES		11,283,997.00	11,501,110.92	8,975,578.48	1,568,821.00	11,895,777.00	

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 101 - BOARD OF COMMISSIONERS							
101-101-703.000	COUNTY COMMISSIONERS	74,095.00	74,095.00	68,255.00		75,000.00	
101-101-708.000	WORKERS COMP INSURANCE	719.00	719.00	446.79		600.00	
101-101-709.000	SOCIAL SECURITY	5,668.00	5,668.00	5,749.79		5,740.00	
101-101-716.000	RETIREMENT - DC PLAN	5,187.00	5,187.00	4,184.04		5,250.00	
101-101-752.000	OFFICE SUPPLIES--BOC	100.00	100.00			100.00	
101-101-791.000	MEMBERSHIPS AND SUBSCRIPTIONS--BO	12,000.00	12,000.00	434.69		9,000.00	
101-101-901.000	ADVERTISING EXPENSE--BOC	475.00	475.00			500.00	
101-101-903.000	EDUCATION PRINTING/PUBLISHING	500.00	500.00			500.00	
Totals for dept 101 - BOARD OF COMMISSIONERS		98,744.00	98,744.00	79,070.31		96,690.00	
Dept 172 - COUNTY ADMINISTRATOR							
101-172-702.000	ADMIN SECRETARY WAGES					31,320.00	
101-172-703.000	ADMINISTRATOR WAGES	100,980.00	75,205.00	66,885.73		115,000.00	
101-172-703.100	INTERIM ADMINISTRATOR		62,900.00	62,900.00			
101-172-703.200	HR FINANCIAL COORDINATOR		14,588.67	12,026.76		60,116.00	
101-172-708.000	WORKERS COMP INSURANCE	200.00	200.00	89.47		300.00	
101-172-709.000	SOCIAL SECURITY	7,725.00	11,695.30	11,080.32		15,800.00	
101-172-716.000	RETIREMENT - DC PLAN	7,100.00	5,665.00	5,104.30		12,270.00	
101-172-718.000	HEALTH INSURANCE	17,969.00	7,644.00	8,803.43		18,000.00	
101-172-752.000	OFFICE SUPPLIES	500.00	1,275.00	768.42		1,000.00	
101-172-791.000	MEMBERSHIPS / SUBSCRIPTIONS	1,200.00	887.00	870.00		1,000.00	
101-172-801.100	ADMINISTRATOR SEARCH		9,662.00	10,637.48			
101-172-860.000	TRAVEL EXPENSE-ADMINISTRATOR	1,000.00	950.00	527.50		600.00	
101-172-860.100	INTERIM TRAVEL REIMBURSE		11,313.00	11,310.97			
101-172-901.000	ADVERTISING EXPENSE	300.00	1,175.00	1,170.00		300.00	
101-172-901.100	ADVERTISING NEW ADMIN		2,138.00	2,138.00			
101-172-957.000	TRAINING / CONFERENCES	1,500.00	1,500.00	1,422.49		2,500.00	
101-172-980.000	OFFICE EQUIPMENT	500.00	225.00	215.96		1,000.00	
Totals for dept 172 - COUNTY ADMINISTRATOR		138,974.00	207,022.97	195,950.83		259,206.00	
Dept 175 - COUNTY GENERAL							
101-175-708.000	WORKERS COMP INSURANCE					15,000.00	
101-175-717.000	RETIREMENT	950,000.00	950,000.00	775,135.42		950,000.00	
101-175-728.000	WEB PAGE HOSTING FEE	500.00	500.00	722.99	600.00	600.00	
101-175-752.000	OFFICE SUPPLIES	15,000.00	15,000.00	12,587.18		15,000.00	
101-175-759.000	GAS, OIL & GREASE	500.00	500.00	682.27		900.00	
101-175-802.000	OTHER SERVICE CONTRACTS	25,000.00	25,000.00	8,973.08		12,000.00	
101-175-850.000	TELEPHONE EXPENSE	24,000.00	24,000.00	20,711.31		20,000.00	
101-175-851.000	POSTAGE	30,000.00	30,000.00	11,220.93		20,000.00	
101-175-860.000	TRAVEL EXPENSE					500.00	
101-175-940.000	EQUIPMENT RENTAL - COPIER LEASE	18,000.00	18,000.00	18,031.13		18,000.00	
101-175-957.000	TRAINING / CONFERENCE	6,000.00	6,000.00	1,477.67		2,000.00	
101-175-961.000	BANK CHARGES	500.00	500.00	25.00		100.00	
Totals for dept 175 - COUNTY GENERAL		1,069,500.00	1,069,500.00	849,566.98	600.00	1,054,100.00	
Dept 176 - INSURANCE AND BONDS							
101-176-708.000	WORKERS COMP INSURANCE	750.00	750.00	24.16		100.00	
101-176-709.000	SOCIAL SECURITY	2,300.00	2,300.00	2,259.01		2,300.00	
101-176-723.000	RETIREE BENEFIT (OPEB) EXPENSE	32,000.00	32,000.00	29,529.28		30,000.00	
101-176-840.000	LONG/SHORT TERM BONDS	3,500.00	3,500.00	300.00		3,000.00	
101-176-841.000	WORKMAN'S COMPENSATION	15,000.00	2,000.00	1,829.66			
101-176-843.000	SELF INSURANCE ACCOUNT	7,500.00	7,500.00	1,742.78		5,000.00	
101-176-935.000	UMBRELLA	210,000.00	210,000.00	182,905.00		200,000.00	
101-176-936.000	FLEET POLICY	11,280.00	11,280.00	6,644.21		8,500.00	

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 176 - INSURANCE AND BONDS							
101-176-937.000	CYBER LIABILIY INSURANCE	10,000.00	10,000.00	9,382.50		10,000.00	
Totals for dept 176 - INSURANCE AND BONDS		292,330.00	279,330.00	234,616.60		258,900.00	
Dept 215 - CLERK							
101-215-702.000	PERMANENT--CLERK	107,075.00	107,075.00	105,557.46	112,040.00	120,000.00	
101-215-703.000	SUPERVISORY--CLERK	68,532.00	68,532.00	65,176.63	68,532.00	71,136.00	
101-215-703.500	ADMINISTRATIVE--CLERK	50,167.00	37,309.31	37,309.31			
101-215-704.000	PART TIME CLERK	25,930.00	25,930.00	23,197.04	26,585.00	28,900.00	
101-215-708.000	WORKERS COMP INSURANCE	455.00	455.00	169.73	394.00	394.00	
101-215-709.000	SOCIAL SECURITY	19,300.00	18,312.12	18,140.52	15,848.00	16,425.00	
101-215-713.000	CLERK OVERTIME	500.00	500.00				
101-215-716.000	RETIREMENT - DC PLAN	13,100.00	13,891.17	14,020.23	11,647.00	15,000.00	
101-215-718.000	HEALTH INSURANCE	98,503.00	96,103.00	80,349.41	77,136.00	77,000.00	
101-215-752.000	OFFICE SUPPLIES--CLERK	2,000.00	2,000.00	1,959.95	1,200.00	1,200.00	
101-215-791.000	MEMBERSHIPS AND SUBSCRIPTIONS-CLE	380.00	399.50	399.50	400.00	400.00	
101-215-860.000	TRAVEL EXPENSE--CLERK	700.00	584.50	701.02	1,000.00	1,000.00	
101-215-901.000	ADVERTISING EXPENSE	150.00	130.50				
101-215-933.000	SOFTWARE MAINTENANCE - CLERK	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	
101-215-957.000	TRAINING	1,100.00	1,215.50	1,523.70	600.00	600.00	
101-215-980.000	OFFICE EQUIPMENT--CLERK	500.00	500.00	2,471.00	7,000.00	7,000.00	
Totals for dept 215 - CLERK		390,292.00	374,837.60	352,875.50	324,282.00	340,955.00	
Dept 228 - INFORMATION TECHNOLOGY							
101-228-703.000	WAGES	66,090.00	66,090.00	63,310.30		68,601.00	
101-228-708.000	WORKERS COMP INSURANCE	120.00	120.00	44.79		80.00	
101-228-709.000	SOCIAL SECURITY	5,100.00	5,100.00	4,923.22		5,250.00	
101-228-716.000	RETIREMENT - DC PLAN	4,650.00	4,650.00	4,610.82		5,000.00	
101-228-718.000	HEALTH INSURANCE	17,969.00	17,969.00	18,079.72		18,500.00	
101-228-752.000	OFFICE SUPPLIES	200.00	200.00	156.21	300.00	300.00	
101-228-791.000	MEMBERSHIPS / SUBSCRIPTIONS	300.00	300.00	146.85	300.00	300.00	
101-228-980.000	EQUIPMENT	800.00	800.00		800.00	800.00	
Totals for dept 228 - INFORMATION TECHNOLOGY		95,229.00	95,229.00	91,271.91	1,400.00	98,831.00	
Dept 245 - REMONUMENTATION							
101-245-702.000	CLERK ADM. FEES--REMON	650.00	650.00	612.25		650.00	
101-245-709.000	SOCIAL SECURITY	50.00	50.00	44.85		50.00	
101-245-716.000	RETIREMENT - DC PLAN	60.00	60.00	44.47		60.00	
101-245-803.000	ADMINISTRATIVE--REMON	7,483.00	7,583.00	7,583.00		6,542.00	
101-245-804.000	PEER REVIEW--REMON	1,400.00	1,400.00	1,300.00		1,400.00	
101-245-805.000	SERVICES--REMON	38,133.00	38,133.00	26,693.00		34,366.00	
Totals for dept 245 - REMONUMENTATION		47,776.00	47,876.00	36,277.57		43,068.00	
Dept 253 - TREASURER							
101-253-702.000	PERMANENT--TREAS	75,800.00	75,800.00	77,935.42	76,877.00	77,900.00	
101-253-703.000	SUPERVISORY--TREAS	68,531.00	68,531.00	65,176.63	68,531.00	71,136.00	
101-253-704.000	PART TIME--TREAS	34,480.00	34,480.00	25,965.20	22,165.00	23,000.00	
101-253-708.000	WORKERS COMP INSURANCE	330.00	330.00	123.80	302.00	302.00	
101-253-709.000	SOCIAL SECURITY	13,900.00	13,900.00	13,552.61	12,820.00	13,325.00	
101-253-712.000	HEALTH INSURANCE BUYOUT	2,500.00	2,500.00	2,307.78	2,500.00	2,500.00	
101-253-713.000	OVERTIME/40 HOUR WEEK--TREAS	150.00	150.00		150.00	150.00	
101-253-716.000	RETIREMENT - DC PLAN	7,750.00	7,750.00	9,002.14	11,286.00	12,200.00	
101-253-718.000	HEALTH INSURANCE	32,625.00	32,625.00	34,089.02	35,219.00	35,100.00	
101-253-831.000	PAYMENTS TO OTHER GOVT UNITS	41,000.00	41,000.00	75,371.61	41,000.00	41,000.00	
Totals for dept 253 - TREASURER		277,066.00	277,066.00	303,524.21	270,850.00	276,613.00	

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 257 - EQUALIZATION							
101-257-702.000	WAGES	80,350.00	80,350.00	74,793.30		83,400.00	
101-257-703.000	SUPERVISORY WAGES	60,137.00	60,137.00	60,126.51		66,877.00	
101-257-708.000	WORKERS COMP INSURANCE	1,010.00	1,010.00	352.89		650.00	
101-257-709.000	SOCIAL SECURITY	10,800.00	10,800.00	10,103.67		12,000.00	
101-257-713.000	OVERTIME					3,000.00	
101-257-716.000	RETIREMENT - DC PLAN	9,850.00	9,850.00	9,861.23		10,990.00	
101-257-718.000	HEALTH INSURANCE	65,878.00	57,878.00	41,516.96		67,900.00	
101-257-752.000	OFFICE SUPPLIES	800.00	800.00	71.96		1,000.00	
101-257-791.000	MEMBERSHIPS / SUBSCRIPTIONS	1,000.00	1,000.00	512.98		1,000.00	
101-257-801.100	CONTRACTED SERVICES GIS	6,000.00	6,000.00	4,500.00		6,000.00	
101-257-860.000	TRAVEL EXPENSE	400.00	400.00			400.00	
101-257-901.000	ADVERTISING EXPENSE	1,900.00	1,900.00	1,407.42		1,500.00	
101-257-957.000	TRAINING	1,500.00	1,500.00	1,330.00		2,000.00	
101-257-964.000	REFUND		75.00	65.00		75.00	
101-257-967.700	TAX BILL PROCESSING	29,000.00	37,000.00	35,237.20		37,000.00	
101-257-967.800	ASSESSMENT ROLL PROCESSING	18,000.00	18,400.00	18,016.60		20,000.00	
101-257-980.000	OFFICE EQUIPMENT	1,000.00	1,000.00			1,000.00	
101-257-984.000	EQUIP/SOFTWARE MAINTENANCE	1,000.00	1,000.00	780.00		1,000.00	
Totals for dept 257 - EQUALIZATION		288,625.00	289,100.00	258,675.72		315,792.00	
Dept 262 - ELECTIONS							
101-262-704.000	BOARD OF CANVASSERS	2,200.00	2,200.00	1,690.00	2,800.00	2,800.00	
101-262-704.100	ELECTION EARLY VOTING WAGES	800.00	800.00	2,266.50	3,500.00	3,500.00	
101-262-704.200	ELECTION HALL SECURITY	800.00	800.00	716.35	800.00	800.00	
101-262-708.000	WORKERS COMP INSURANCE		50.00	0.20	10.00	10.00	
101-262-709.000	SOCIAL SECURITY		50.00	357.06	270.00	545.00	
101-262-752.000	ELECTION SUPPLIES	20,000.00	20,000.00	9,084.95	27,000.00	27,000.00	
101-262-801.000	CONTRACT SERVICES	17,000.00	17,000.00	16,850.21	17,000.00	17,000.00	
101-262-808.600	ELECTION EARLY VOTING WORKERS	3,500.00	3,500.00	4,053.00	3,500.00	3,500.00	
101-262-860.000	TRAVEL EXPENSE	300.00	300.00	250.27	355.00	355.00	
101-262-901.000	ELECTION NOTICES	1,000.00	1,000.00	844.83	1,000.00	1,000.00	
101-262-957.000	TRAINING AND CONFERENCES	1,000.00	1,000.00	450.00	900.00	900.00	
Totals for dept 262 - ELECTIONS		46,600.00	46,700.00	36,563.37	57,135.00	57,410.00	
Dept 265 - BUILDINGS AND GROUNDS							
101-265-703.000	SUPERVISORY	46,812.00	46,812.00	44,625.00		48,500.00	
101-265-705.000	CUSTODIAN / MAINT	78,260.00	78,260.00	68,480.55		79,500.00	
101-265-708.000	WORKERS COMP INSURANCE	3,710.00	3,710.00	2,046.34		2,600.00	
101-265-709.000	SOCIAL SECURITY	6,180.00	8,825.00	8,820.29		9,945.00	
101-265-713.000	OVERTIME	2,500.00	2,500.00			1,000.00	
101-265-716.000	RETIREMENT - DC PLAN	3,750.00	6,150.00	5,533.29		9,100.00	
101-265-718.000	HEALTH INSURANCE	26,639.00	26,639.00	26,831.94		27,400.00	
101-265-759.000	GAS, OIL AND GREASE	750.00	850.00	804.38		750.00	
101-265-767.000	UNIFORMS	500.00	500.00				
101-265-776.000	JANITORIAL SUPPLIES	8,000.00	8,000.00	7,884.71		10,000.00	
101-265-791.010	RADIATION MACHINE REGISTRATION	200.00	200.00			200.00	
101-265-801.000	CONTRACT SERVICES - OTIS	6,500.00	8,500.00	7,694.10		8,000.00	
101-265-801.001	CONTRACT SERVICES -HVAC		5,100.00	5,100.00		5,100.00	
101-265-802.000	ATI MAINTENANCE CONTRACT	2,000.00	2,200.00	2,200.00		2,200.00	
101-265-914.000	FLEET POLICY	3,000.00	505.00				
101-265-920.000	UTILITIES	180,000.00	178,600.00	157,835.77		178,000.00	
101-265-920.100	UTILITIES (ANNEX)	20,000.00	22,450.00	20,743.02		22,000.00	
101-265-920.200	UTILITIES (JUVENILLE DET)	4,000.00	4,000.00	2,042.82		3,000.00	
101-265-920.300	UTLITIES OLD JAIL	4,000.00	7,500.00	5,841.40		5,000.00	
101-265-920.400	UTILITIES SHERIFF/JAIL	75,000.00	62,200.00	56,346.81		60,000.00	

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 265 - BUILDINGS AND GROUNDS							
101-265-920.500	UTILITY VETERAN MEMORIAL HOUGHTON					500.00	
101-265-930.000	BLDG GRNDS MAINT REP & SUP	10,000.00	11,088.44	9,191.06		10,000.00	
101-265-930.100	SNOW REMOVAL	30,000.00	31,010.74	31,010.74		35,000.00	
101-265-930.200	CARPET REPLACEMENT	5,000.00	5,000.00	4,647.84		6,000.00	
101-265-931.000	EQUIPMENT REPAIR & MAINTENANCE	5,000.00	11,300.82	10,699.94		10,000.00	
Totals for dept 265 - BUILDINGS AND GROUNDS		521,801.00	531,901.00	478,380.00		533,795.00	
Dept 276 - BUILDING SECURITY							
101-276-704.000	BAILIFF / OFFICER WAGES	90,974.00	119,752.00	111,508.80		140,000.00	
101-276-708.000	WORKERS COMP INSURANCE	5,904.00	2,904.00	2,503.02		4,000.00	
101-276-709.000	SOCIAL SECURITY	6,959.00	9,209.00	8,469.35		10,000.00	
101-276-716.000	RETIREMENT - DC PLAN	6,368.00					
101-276-718.000	INSURANCE	3,136.00	3,136.00	71.49			
101-276-767.000	UNIFORMS					1,500.00	
101-276-957.000	TRAINING		750.00	600.00		1,500.00	
101-276-980.000	EQUIPMENT	1,500.00	200.00	183.18		500.00	
Totals for dept 276 - BUILDING SECURITY		114,841.00	135,951.00	123,335.84		157,500.00	
Dept 279 - JUVENILE DEPT							
101-279-705.000	JUVENILE OFFICER PROBATE				27,317.00	27,317.00	
101-279-759.000	GAS, OIL & GREASE				1,500.00	1,500.00	
101-279-831.000	FLEET REPAIR				500.00	500.00	
101-279-840.000	INSURANCE VOLUNTEER				160.00	160.00	
101-279-936.000	FLEET POLICY				5,260.00	5,260.00	
Totals for dept 279 - JUVENILE DEPT					34,737.00	34,737.00	
Dept 283 - CIRCUIT COURT							
101-283-752.000	OFFICE SUPPLIES	1,500.00	1,500.00	930.14		1,500.00	
101-283-801.000	COURT COLLECTIONS - WEST LAW	2,725.00	2,725.00	3,063.32		3,100.00	
101-283-802.000	CENTRAL SERVICES	175,350.00	175,350.00	152,260.11		185,500.00	
101-283-803.100	VISITING JUDGE					1,800.00	
101-283-807.000	LEGAL	2,500.00	2,500.00	459.46		2,500.00	
101-283-811.000	JURY FEES	12,000.00	12,000.00			12,000.00	
101-283-813.000	TRANSCRIPTS	7,000.00	7,000.00	3,610.15		8,000.00	
101-283-815.000	RETINTERPRETER SERVICES	1,000.00	1,000.00			1,000.00	
101-283-819.000	APPELLATE ATTORNEY FEES	9,000.00	9,000.00	13,633.51		10,000.00	
101-283-835.000	HEALTH TESTING	1,000.00	1,000.00			500.00	
101-283-836.000	PSYCHOLOGICAL EVALUATIONS	600.00	600.00			600.00	
101-283-860.000	TRAVEL EXPENSE	400.00	400.00	79.75		400.00	
101-283-931.000	EQUIPMENT REPAIR & MAINTENANCE	500.00	500.00			1,500.00	
101-283-933.000	EQUIPMENT MAINTENANCE	1,000.00	1,000.00				
101-283-952.000	LEIN PROCESSING FEES	5,000.00	5,000.00	2,750.00		6,000.00	
101-283-980.000	OFFICE EQUIPMENT	1,800.00	1,800.00			1,800.00	
Totals for dept 283 - CIRCUIT COURT		221,375.00	221,375.00	176,786.44		236,200.00	
Dept 284 - JURY COMMISSION							
101-284-704.000	SUPERVISORY--JURYCOMM	2,000.00	2,000.00	835.00	1,500.00	1,500.00	
101-284-708.000	WORKERS COMP INSURANCE	50.00	50.00		5.00	5.00	
101-284-709.000	SOCIAL SECURITY	200.00	200.00	63.87	100.00	115.00	
101-284-752.000	OFFICESUPPLIES--JURYCOMM	1,000.00	1,000.00	594.15	800.00	800.00	
101-284-860.000	TRAVEL--JURYCOMM	300.00	300.00	206.63	300.00	300.00	
Totals for dept 284 - JURY COMMISSION		3,550.00	3,550.00	1,699.65	2,705.00	2,720.00	
Dept 286 - DISTRICT COURT							

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 286 - DISTRICT COURT							
101-286-702.000	WAGES	278,894.00	299,050.00	293,231.24	322,358.00	322,538.00	
101-286-708.000	WORKERS COMP INSURANCE	837.00	900.00	212.42	612.00	612.00	
101-286-709.000	SOCIAL SECURITY	27,475.00	27,475.00	23,222.06	24,660.00	24,675.00	
101-286-716.000	RETIREMENT - DC PLAN	15,750.00	17,025.00	15,764.94	18,165.00	18,165.00	
101-286-718.000	HEALTH INSURANCE	116,756.00	122,250.00	123,422.32	113,905.00	113,905.00	
101-286-752.000	OFFICE SUPPLIES	8,000.00	8,000.00	5,096.95	8,000.00	8,000.00	
101-286-754.000	DRUNK DRIVING CASEFLOW	3,800.00	3,800.00		3,800.00	3,800.00	
101-286-790.000	DST CT LIBRARY	1,000.00	606.50	606.50			
101-286-791.000	DUES / SUBSCRIPTIONS	2,500.00	2,893.50	750.91	3,500.00	3,500.00	
101-286-802.000	CENTRAL SERVICES	85,012.00	85,012.00	69,676.65	88,577.00	88,577.00	
101-286-803.100	VISITING JUDGE	2,000.00	1,499.00		2,000.00	2,000.00	
101-286-807.000	LEGAL	2,500.00	2,500.00	1,280.00	2,500.00	2,500.00	
101-286-811.000	JURY FEES	3,500.00	3,500.00	1,894.50	3,500.00	3,500.00	
101-286-813.000	TRANSCRIPTS	3,000.00	3,000.00	1,876.95	3,000.00	3,000.00	
101-286-860.000	TRAVEL EXPENSE	2,000.00	1,500.00	446.61	2,000.00	2,000.00	
101-286-952.000	LEIN PROCESSING FEES	15,000.00	15,000.00	10,875.00	15,000.00	15,000.00	
101-286-978.000	CAPITAL OUTLAY		4,070.00	4,070.00			
101-286-980.000	OFFICE EQUIPMENT	2,000.00	1,430.00		2,000.00	2,000.00	
101-286-984.000	SOFTWARE / EQUIPMENT MAINTENANCE	6,000.00	3,501.00	795.00	6,000.00	6,000.00	
Totals for dept 286 - DISTRICT COURT		576,024.00	603,012.00	553,222.05	619,577.00	619,772.00	
Dept 290 - PROSECUTING ATTORNEY COOPERATIVE REIMB							
101-290-702.000	PERMANENT - STATE--PA COOP	40,650.00	40,650.00	39,064.76	40,840.00	42,075.00	
101-290-703.000	SUPERVISORY-PROSECUTOR--P-A COOP	14,995.00	14,995.00	14,261.58	14,995.00	16,677.00	
101-290-703.100	SUPERVISORY ASST PROSECUTOR-PA CO	15,266.00	15,266.00	14,519.76	15,266.00	17,131.00	
101-290-708.000	WORKERS COMP INSURANCE	130.00	130.00	29.08	140.00	140.00	
101-290-709.000	SOCIAL SECURITY	5,450.00	5,450.00	5,320.13	5,450.00	4,660.00	
101-290-716.000	RETIREMENT - DC PLAN	3,800.00	3,800.00	3,777.34	3,950.00	4,150.00	
101-290-718.000	HEALTH INSURANCE	23,168.00	23,168.00	23,726.68	24,820.00	24,820.00	
101-290-752.000	OFFICE SUPPLIES	1,000.00	1,000.00	239.37	1,000.00	1,000.00	
101-290-814.000	SERVICE OF PROCESS--PA COOP	200.00	200.00	122.14	200.00	200.00	
101-290-815.000	WITNESS FEES	100.00	100.00		100.00	100.00	
101-290-835.000	HEALTH SERVICES/BLOOD TESTING-PCO	200.00	200.00		200.00	200.00	
101-290-850.000	TELEPHONE - COUNTY--PA COOP	250.00	250.00	159.96	250.00	250.00	
101-290-851.000	POSTAGE	1,800.00	1,800.00	550.96	1,800.00	1,800.00	
101-290-860.000	TRAVEL EXPENSE--PA COOP	1,300.00	1,300.00	959.20	1,300.00	1,300.00	
Totals for dept 290 - PROSECUTING ATTORNEY COOPERA		108,309.00	108,309.00	102,730.96	110,311.00	114,503.00	
Dept 291 - CRIME VICTIMS ADVOCATE							
101-291-702.000	WAGES	43,100.00	43,100.00	41,034.56	43,316.00	44,610.00	
101-291-708.000	WORKERS COMP INSURANCE	78.00	78.00	29.08	83.00	83.00	
101-291-709.000	SOCIAL SECURITY	3,300.00	3,300.00	3,205.45	3,314.00	3,420.00	
101-291-716.000	RETIREMENT - DC PLAN	3,100.00	3,100.00	3,003.84	3,033.00	3,125.00	
101-291-718.000	HEALTH INSURANCE	23,955.00	23,955.00	23,726.68	24,811.00	24,811.00	
101-291-718.100	OPTIONAL INDEMNITY PLANS			(20.48)			
101-291-752.000	OFFICE SUPPLIES	3,000.00	3,000.00	2,268.72	3,140.00	3,140.00	
101-291-836.000	DIRECT VICTIM NEEDS/ASSISTANCE	1,423.00	1,423.00		1,423.00	1,423.00	
101-291-860.000	TRAVEL EXPENSE	500.00	500.00		500.00	500.00	
101-291-940.000	EQUIPMENT RENTAL - COPIER LEASE		375.00	354.47			
Totals for dept 291 - CRIME VICTIMS ADVOCATE		78,456.00	78,831.00	73,602.32	79,620.00	81,112.00	
Dept 294 - PROBATE COURT							
101-294-702.000	PERMANENT--PROBATE	131,104.00	145,473.00	138,355.55	156,502.00	156,502.00	
101-294-703.000	ADMINISTRATIVE WAGES	23,359.00	23,359.00	15,380.85	23,359.00	24,247.00	

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 294 - PROBATE COURT							
101-294-703.100	JUDGE--PROBATE	180,741.00	180,741.00	177,687.30	191,749.00	191,749.00	
101-294-704.000	PART TIME CLERK	30,953.00	35,646.00	29,392.20	32,086.00	32,086.00	
101-294-705.000	JUVENILE OFFICER--PROBATE	27,318.00	27,318.00	27,317.94			
101-294-708.000	WORKERS COMP INSURANCE	1,200.00	700.00	218.28	767.00	767.00	
101-294-709.000	SOCIAL SECURITY	27,500.00	29,114.00	28,349.48	30,883.00	30,960.00	
101-294-712.000	HEALTH INSURANCE BUYOUT		770.00	673.05			
101-294-716.000	RETIREMENT - DC PLAN	12,500.00	9,580.00	8,992.50	11,432.00	12,700.00	
101-294-718.000	HEALTH INSURANCE	52,102.00	74,508.00	75,173.77	73,572.00	73,572.00	
101-294-752.000	OFFICE SUP/PRINTING--PROBATE	2,500.00	2,500.00	1,573.92	2,500.00	2,500.00	
101-294-791.000	MEMBERSHIPS AND SUBSCRIPTIONS-PRO	3,800.00	3,800.00	1,750.00	4,000.00	4,000.00	
101-294-803.000	VISITING JUDGE AND STENO--PROBATE	400.00	400.00		400.00	400.00	
101-294-807.000	LEGAL--PROBATE	5,500.00	17,500.00	5,029.25	10,000.00	10,000.00	
101-294-811.000	JURY FEES--PROBATE	1,500.00	1,500.00		1,500.00	1,500.00	
101-294-813.000	TRANSCRIPTS--PROBATE	500.00	4,500.00	4,704.80	500.00	500.00	
101-294-814.000	PROCESS SERVICE--PROBATE	250.00	250.00		250.00	250.00	
101-294-815.000	WITNESS FEE PROBATE	270.00	270.00		270.00	270.00	
101-294-817.000	LEGAL SERVICES - ATTORNEY CONTRAC	119,676.00	119,676.00	119,676.00	124,000.00	124,000.00	
101-294-821.000	GUARDIAN FEES--PROBATE	2,000.00	2,000.00	1,577.00	2,000.00	2,000.00	
101-294-860.000	TRAVEL--PROBATE	3,000.00	3,000.00	673.16	3,000.00	3,000.00	
101-294-860.100	STATE TRAVEL--PROBATE	2,000.00	2,000.00	1,143.17	2,000.00	2,000.00	
101-294-901.000	PUBLICATIONS--PROBATE	500.00	500.00	89.21	500.00	500.00	
101-294-933.000	COMPUTER EQUIPMENT & MAINTENANCE	5,000.00	5,000.00	4,144.61	5,000.00	5,000.00	
101-294-952.000	LEIN PROCESSING FEES	100.00	100.00	25.00	100.00	100.00	
101-294-957.000	TRAINING	2,000.00	2,000.00	200.00	2,000.00	2,000.00	
101-294-980.000	FURNITURE AND EQUIPMENT--PROBATE	500.00	500.00	284.98	500.00	500.00	
Totals for dept 294 - PROBATE COURT		636,273.00	692,705.00	642,412.02	678,870.00	681,103.00	
Dept 296 - PROSECUTING ATTORNEY							
101-296-702.000	PERMANENT WAGES	81,400.00	81,400.00	66,498.52	74,000.00	77,000.00	
101-296-703.000	PROSECUTING ATTORNEY	92,112.00	92,112.00	87,602.42	92,112.00	94,501.00	
101-296-703.200	ASSISTANT PROSECUTOR	67,251.00	67,251.00	63,395.98	67,251.00	68,523.00	
101-296-708.000	WORKERS COMP INSURANCE	440.00	440.00	174.74	460.00	460.00	
101-296-709.000	SOCIAL SECURITY	18,500.00	18,500.00	17,349.12	17,810.00	19,000.00	
101-296-712.000	HEALTH INSURANCE BUYOUT		2,500.00	1,538.40			
101-296-716.000	RETIREMENT - DC PLAN	9,000.00	9,000.00	7,700.29	9,850.00	11,000.00	
101-296-718.000	HEALTH INSURANCE	46,699.00	44,199.00	49,597.53	67,440.00	67,440.00	
101-296-718.100	OPTIONAL INDEMNITY PLANS		75.00	96.90	150.00	150.00	
101-296-752.000	OFFICE SUPPLIES	3,930.00	3,930.00	2,005.75	3,930.00	3,930.00	
101-296-791.000	MEMBERSHIPS--P-A	1,900.00	1,900.00	1,061.00	1,900.00	1,900.00	
101-296-801.000	SPECIAL PROSECUTOR	500.00	500.00		500.00	500.00	
101-296-802.000	RESEARCH SERVICES--P-A	7,300.00	7,300.00	6,480.06	7,400.00	7,400.00	
101-296-808.000	CONTRACT SVS - TECH SUPPORT	14,500.00	15,100.00	15,086.00	15,500.00	15,500.00	
101-296-809.000	WELFARE FRAUD EXPENSE	225.00	225.00		225.00	225.00	
101-296-813.000	TRANSCRIPTS & OTHER SERVICES--P-A	600.00	600.00		600.00	600.00	
101-296-815.000	WITNESS FEES	775.00	775.00	160.70	775.00	775.00	
101-296-815.100	WITNESS FEES CIRCUIT	2,000.00	2,000.00		2,000.00	2,000.00	
101-296-816.000	EXTRADITION FEE	5,000.00	5,000.00		5,000.00	5,000.00	
101-296-860.000	TRAVEL AND TRAINING--P-A	1,000.00	1,000.00	501.26	4,000.00	4,000.00	
101-296-980.000	OFFICE EQUIPMENT--P-A	750.00	150.00		750.00	750.00	
101-296-984.000	COMPUTER EQUIPMENT--P-A	275.00	275.00		275.00	275.00	
Totals for dept 296 - PROSECUTING ATTORNEY		354,157.00	354,232.00	319,248.67	371,928.00	380,929.00	
Dept 301 - SHERIFF'S OFFICE							
101-301-702.100	CLERK--SHERIFF	65,046.00	65,046.00	57,742.42	68,047.00	68,047.00	
101-301-703.000	SHERIFF	73,063.00	73,063.00	69,485.62	73,063.00	75,839.00	

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 301 - SHERIFF'S OFFICE							
101-301-703.100	UNDERSHERIFF	69,627.00	69,627.00	66,218.15	69,627.00	72,242.00	
101-301-708.000	WORKERS COMP INSURANCE	9,400.00	3,900.00	3,192.92	12,893.00	6,000.00	
101-301-709.000	SOCIAL SECURITY	15,900.00	15,900.00	14,685.01	15,781.00	16,540.00	
101-301-712.000	HEALTH INSURANCE BUYOUT				2,500.00	2,500.00	
101-301-713.000	DEPUTIES OVERTIME--SHERIFF		95.00	92.21			
101-301-716.000	RETIREMENT - DC PLAN	9,450.00	8,106.00	7,876.98	7,344.00	8,000.00	
101-301-718.000	HEALTH INSURANCE	59,892.00	71,392.00	70,254.61	45,255.00	45,255.00	
101-301-718.100	OPTIONAL INDEMNITY PLANS	500.00	500.00	595.56	500.00	50.00	
101-301-719.000	LIFE INSURANCE	500.00	500.00	266.16	600.00	500.00	
101-301-752.000	OFFICE SUPPLIES--SHERIFF	2,500.00	2,500.00	1,044.48	2,500.00	2,500.00	
101-301-759.000	GAS, OIL AND GREASE--SHERIFF	6,000.00	6,000.00	2,934.45	5,000.00	5,000.00	
101-301-767.000	UNIFORMS AND ACCESSORIES--SHERIFF	1,000.00	905.00		1,000.00	1,000.00	
101-301-791.000	MEMBERSHIPS & SUBSCRIPTIONS/SHERI	30,000.00	15,000.00	14,936.35	14,500.00	14,500.00	
101-301-832.000	LICENSE PLATES			26.00			
101-301-835.100	PHYSICALS NEW HIRES	300.00	289.35		300.00	300.00	
101-301-850.000	TELEPHONE EXPENSE--SHERIFF		2,345.00	2,116.64	2,315.00	2,315.00	
101-301-851.000	POSTAGE--SHERIFF		60.65	63.83	100.00	100.00	
101-301-860.000	TRAVEL EXPENSE--SHERIFF	100.00	100.00	19.00	100.00	100.00	
101-301-901.000	ADVERTISING EXPENSE	200.00	200.00		200.00	200.00	
101-301-902.000	PROMOTIONAL FEES--SHERIFF	650.00	650.00		650.00	650.00	
101-301-920.000	UTILITIES		(1,000.00)				
101-301-930.000	BLDG & GROUNDS MAINTENANCE	2,000.00	2,000.00	440.00	2,000.00	2,000.00	
101-301-931.000	EQUIPMENT REPAIR & MAINT--SHERIFF	2,000.00	2,000.00	1,048.37	2,500.00	2,500.00	
101-301-932.000	VEHICLE REPAIRS--SHERIFF	5,500.00	17,500.00	17,176.48	5,000.00	5,000.00	
101-301-936.000	FLEET POLICY	9,500.00	7,500.00	3,316.11	11,500.00	7,000.00	
101-301-952.000	LEIN PROCESSING FEES	1,500.00	1,500.00	875.00	1,500.00	1,500.00	
101-301-957.000	TRAINING--SHERIFF	1,000.00	1,000.00	600.00	1,000.00	1,000.00	
101-301-980.000	EQUIPMENT--SHERIFF	5,000.00	11,044.79	11,129.34	28,000.00	28,000.00	
Totals for dept 301 - SHERIFF'S OFFICE		370,628.00	377,723.79	346,135.69	373,775.00	368,638.00	
Dept 303 - SCHOOL RESOURCE OFFICER-OHHS							
101-303-702.000	WAGES	51,090.00	51,090.00	38,541.50	54,496.00	54,496.00	
101-303-708.000	WORKERS COMP INSURANCE	3,325.00	3,325.00	1,140.33	4,052.00	2,500.00	
101-303-709.000	SOCIAL SECURITY	4,225.00	4,225.00	3,170.90	4,960.00	4,960.00	
101-303-713.000	OVERTIME	4,000.00	9,027.00	7,045.50	10,080.00	10,080.00	
101-303-718.000	HEALTH INSURANCE	17,966.00	17,966.00	15,263.98	24,710.00	24,710.00	
101-303-718.100	OPTIONAL INDEMNITY PLANS	50.00	50.00				
101-303-719.000	LIFE INSURANCE	250.00	250.00	188.88	300.00	300.00	
101-303-759.000	GAS, OIL AND GREASE	3,000.00	3,000.00	1,470.42	3,000.00	3,000.00	
101-303-767.000	UNIFORMS	200.00	400.00	294.95	300.00	300.00	
101-303-850.000	TELEPHONE EXPENSE	505.00	920.00	783.00	940.00	940.00	
101-303-931.000	EQUIP & MAINT	100.00	100.00	39.96			
101-303-957.000	TRAINING				100.00	100.00	
Totals for dept 303 - SCHOOL RESOURCE OFFICER-OHHS		84,711.00	90,353.00	67,939.42	102,938.00	101,386.00	
Dept 304 - SCHOOL RESOURCE OFFICER-WPAS							
101-304-702.000	SRO WPAS	51,090.00	51,090.00	48,065.00	54,496.00	54,496.00	
101-304-703.000	WAGES			(490.00)			
101-304-708.000	WORKERS COMP INSURANCE	3,325.00	3,325.00	1,464.90	4,052.00	2,500.00	
101-304-709.000	SOCIAL SECUIRTY	4,100.00	4,100.00	4,184.14	4,960.00	4,960.00	
101-304-713.000	OVERTIME	2,000.00	5,025.00	6,192.00	10,080.00	10,080.00	
101-304-716.000	RETIREMENT - DC PLAN	3,600.00	3,600.00	3,972.97	4,538.00	4,538.00	
101-304-718.000	HEALTH INSURANCE	17,966.00	17,966.00	15,502.40	24,710.00	24,700.00	
101-304-719.000	LIFE INSURANCE	225.00	225.00	176.00	300.00	300.00	
101-304-759.000	GAS, OIL & GREASE	4,000.00	4,000.00	3,166.27	4,000.00	4,000.00	

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 304 - SCHOOL RESOURCE OFFICER-WPAS							
101-304-767.000	UNIFORMS	200.00	400.00	289.00	300.00	300.00	
101-304-850.000	TELEPHONE EXPENSE	505.00	920.00	783.00	940.00	940.00	
101-304-931.000	EQUIP & MAINT	100.00	100.00	64.84			
101-304-957.000	TRAINING				100.00	100.00	
Totals for dept 304 - SCHOOL RESOURCE OFFICER-WPAS		87,111.00	90,751.00	83,370.52	108,476.00	106,914.00	
Dept 305 - SHERIFF POSSE							
101-305-752.000	SHERIFF POSSE OFFICE SUPPLIES				250.00		
101-305-767.000	UNIFORMS			136.66	1,000.00		
101-305-931.000	EQUIP REPAIR & MAINT - POSSE				300.00		
101-305-955.000	MISC EXPENSE		250.00	389.42	250.00		
Totals for dept 305 - SHERIFF POSSE			250.00	526.08	1,800.00		
Dept 311 - CRIMINAL JUSTICE							
101-311-752.000	OTHER SUPPLIES--CRIM. JUSTICE TRN	3,500.00	3,500.00				
101-311-957.000	TRAINING--CRIM JUSTICE	500.00	500.00				
Totals for dept 311 - CRIMINAL JUSTICE		4,000.00	4,000.00				
Dept 312 - TETHER							
101-312-801.000	TETHER HOOKUP/DAILY COST	5,000.00	5,000.00				
Totals for dept 312 - TETHER		5,000.00	5,000.00				
Dept 315 - SECONDARY ROAD PATROL							
101-315-702.000	PERMANENT--ROAD PATROL	64,626.00	64,626.00	60,547.75	69,248.00	69,248.00	
101-315-708.000	WORKERS COMP INSURANCE	4,200.00	4,200.00	1,878.49	3,800.00	3,000.00	
101-315-709.000	SOCIAL SECURITY	5,300.00	5,500.00	4,728.23	4,315.00	4,315.00	
101-315-713.000	ROAD PATROL OVERTIME	4,000.00	7,000.00	4,491.75	7,000.00	7,000.00	
101-315-716.000	RETIREMENT - DC PLAN	4,600.00	8,625.00	4,562.39	4,315.00	4,315.00	
101-315-718.000	HEALTH INSURANCE	17,969.00	17,969.00	17,537.90	18,508.00	18,508.00	
101-315-719.000	LIFE INSURANCE	300.00	300.00	252.03	300.00	300.00	
101-315-759.000	GAS, OIL & GREASE	5,500.00	5,500.00	5,223.30	6,000.00	6,000.00	
101-315-767.000	UNIFORMS--ROAD PATROL	250.00	250.00		250.00	250.00	
101-315-850.000	TELEPHONE EXPENSE	512.00	940.00	783.00	864.00	864.00	
101-315-932.000	VEHICLE REPAIRS--ROAD PATROL	2,500.00	2,500.00		2,500.00	2,500.00	
101-315-936.000	FLEET POLICY	4,000.00	4,000.00	3,778.10	4,156.00	4,156.00	
Totals for dept 315 - SECONDARY ROAD PATROL		113,757.00	121,410.00	103,782.94	121,256.00	120,456.00	
Dept 331 - MARINE ENFORCEMENT							
101-331-704.000	DEPUTIES REGULAR TIME--MARINE	5,000.00	5,000.00	1,837.09	8,288.00	8,288.00	
101-331-708.000	WORKERS COMP INSURANCE	325.00	325.00	2.37	518.00	300.00	
101-331-709.000	SOCIAL SECURITY	383.00	383.00	140.56	634.00	640.00	
101-331-759.000	GAS, OIL AND GREASE--MARINE	1,000.00	1,000.00	1,027.26	1,000.00	1,000.00	
101-331-760.000	VEHICLE OPERATING SUPPLIES-MARINE	300.00	300.00	269.97	300.00	300.00	
101-331-767.000	UNIFORMS--MARINE	200.00	200.00		200.00	200.00	
101-331-931.000	EQUIPMENT REPAIR & MAINTENANCE-MA	350.00	350.00	1,450.24	350.00	350.00	
101-331-932.000	VEHICLE REPAIRS--MARINE	450.00	450.00	104.00	450.00	450.00	
101-331-957.000	TRAINING--MARINE	250.00	250.00		250.00	250.00	
101-331-980.000	EQUIPMENT	200.00	200.00		200.00	200.00	
Totals for dept 331 - MARINE ENFORCEMENT		8,458.00	8,458.00	4,831.49	12,190.00	11,978.00	
Dept 332 - HIGHWAY SAFETY							
101-332-704.000	WAGES--SNOWMOBILE	2,957.00	2,957.00	1,932.00	1,920.00	1,920.00	
101-332-708.000	WORKERS COMP INSURANCE	215.00	215.00	108.32	120.00	120.00	
101-332-709.000	FICA-SNOWMOBILE	255.00	255.00	147.81	147.00	147.00	

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 332 - HIGHWAY SAFETY							
101-332-759.000	GAS, OIL AND GREASE--SNOWMOBILE	500.00	625.00	615.68	500.00	500.00	
101-332-860.000	TRAVEL EXPENSE-SNOWMOBILE		353.00	352.36			
101-332-932.000	EQUIPMENT REPAIR & MAINT.-SNOWMOB	630.00	127.00		300.00	300.00	
101-332-933.000	VEHICLE OPERATING SUPPLIES-SNOWMO	400.00	400.00	317.97	400.00	400.00	
101-332-957.000	TRAINING SNOWMOBILE		525.00	519.40	500.00	500.00	
101-332-980.000	EQUIPMENT--SNOWMOBILE				100.00	100.00	
Totals for dept 332 - HIGHWAY SAFETY		4,957.00	5,457.00	3,993.54	3,987.00	3,987.00	
Dept 333 - O.R.V. GRANT							
101-333-704.000	PERMANENT WAGES	7,200.00	7,200.00	2,644.00	7,200.00	7,200.00	
101-333-708.000	WORKERS COMP INSURANCE	332.00	332.00	40.72	450.00	300.00	
101-333-709.000	SOCIAL SECURITY	551.00	551.00	228.55	551.00	551.00	
101-333-752.000	OFFICE SUPPLIES	200.00	200.00		200.00	200.00	
101-333-759.000	GAS, OIL AND GREASE	1,000.00	1,000.00	341.99	1,200.00	1,200.00	
101-333-760.000	VEHICLE OPERATING SUPPLIES	500.00	500.00		500.00	500.00	
101-333-767.000	UNIFORMS	400.00	400.00		400.00	400.00	
101-333-931.000	EQUIPMENT REPAIR & MAINTENANCE	600.00	600.00		600.00	600.00	
101-333-957.000	TRAINING	200.00	200.00	475.00	200.00	200.00	
101-333-980.000	EQUIPMENT	1,000.00	1,000.00		500.00	500.00	
Totals for dept 333 - O.R.V. GRANT		11,983.00	11,983.00	3,730.26	11,801.00	11,651.00	
Dept 351 - CORRECTIONS							
101-351-702.000	JAIL OFFICERS--CORRECTIONS	354,063.00	354,063.00	341,935.26	373,838.00	373,838.00	
101-351-703.000	SUPERVISORY--CORRECTIONS	68,114.00	68,114.00	64,899.67	68,114.00	70,703.00	
101-351-704.000	PART TIME WAGES--CORRECTIONS	30,000.00	30,000.00	13,641.31	30,000.00	25,000.00	
101-351-704.130	SHIFF DIF--CORRECTIONS	3,468.00	3,468.00	1,662.50	3,012.00	3,012.00	
101-351-708.000	WORKERS COMP INSURANCE	31,877.00	21,877.00	10,383.24	29,912.00	20,000.00	
101-351-709.000	SOCIAL SECURITY	37,575.00	40,575.00	35,738.66	36,606.00	36,150.00	
101-351-712.000	HEALTH INSURANCE BUYOUT			3,365.25			
101-351-713.000	OVERTIME WAGES--CORRECTIONS	35,000.00	39,000.00	36,201.17	36,000.00	35,000.00	
101-351-716.000	RETIREMENT - DC PLAN	18,848.00	26,538.00	20,192.55	24,789.00	22,000.00	
101-351-718.000	HEALTH INSURANCE	140,427.00	140,427.00	118,661.31	144,836.00	154,700.00	
101-351-718.100	OPTIONAL INDEMNITY PLANS	600.00	600.00	(545.82)	600.00	600.00	
101-351-719.000	LIFE INSURANCE	600.00	600.00	501.71	600.00	600.00	
101-351-752.000	OFFICE SUPPLIES--CORRECTIONS	1,000.00	1,000.00	396.39	1,000.00	1,000.00	
101-351-759.000	GAS, OIL AND GREASE	7,500.00	10,500.00	8,809.62	8,600.00	8,600.00	
101-351-767.000	UNIFORMS--CORRECTIONS	2,000.00	2,000.00	267.08	2,000.00	2,000.00	
101-351-767.200	LAUNDRY SUPPLIES		150.00	67.99	150.00	150.00	
101-351-768.000	KITCHEN SUPPLIES--CORRECTIONS		62.46	62.46	100.00	100.00	
101-351-769.000	FOOD SUPPLIES--CORRECTIONS	7,500.00	11,500.00	9,176.47	10,000.00	10,000.00	
101-351-770.000	OTHER SUPPLIES--CORRECTIONS	1,500.00	1,500.00	519.32	1,500.00	1,500.00	
101-351-776.000	JANITORIAL SUPPLIES	4,000.00	3,937.54	202.87	2,000.00	1,000.00	
101-351-791.000	MEMBERSHIPS AND SUBSCRIPTIONS-COR	13,000.00	13,000.00	12,289.00	14,500.00	14,500.00	
101-351-815.000	DEPOSITIONS FOR LEGAL		2,500.00	1,342.38	2,500.00	2,500.00	
101-351-820.000	INMATE HOUSING--CORRECTIONS	475,000.00	475,000.00	365,235.08	523,775.00	475,000.00	
101-351-835.000	HEALTH SERVICES- INMATE MEDICAL E	25,000.00	18,500.00	17,017.10	15,000.00	15,000.00	
101-351-835.100	NEW HIRE PHYSICALS	500.00	500.00		500.00	500.00	
101-351-835.300	HEALTH SERVICES - INMATE PRESCRIP	4,000.00	29,000.00	25,492.16	30,000.00	30,000.00	
101-351-835.400	HEALTH SERVICES - DENTAL EXPENSE	1,000.00	1,000.00		1,000.00	1,000.00	
101-351-850.000	TELEPHONE EXPENSE--CORRECTIONS	3,030.00	1,730.00	274.68	500.00	500.00	
101-351-860.000	TRAVEL EXPENSE--CORRECTIONS	500.00	500.00	38.00	500.00	500.00	
101-351-920.000	UTILITIES--CORRECTIONS		3,125.00	1,941.13	5,000.00	2,500.00	
101-351-930.000	BLDG & GROUNDS MAINTENANCE	7,500.00	7,500.00	6,017.77	7,500.00	7,500.00	
101-351-931.000	EQUIPMENT REPAIR & MAINTENANCE-CO	5,000.00	5,000.00	3,171.79	5,000.00	5,000.00	
101-351-932.000	VEHICLE REPAIRS	3,000.00	3,000.00	2,117.16	3,500.00	3,500.00	

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 351 - CORRECTIONS							
101-351-936.000	FLEET POLICY	9,700.00	14,150.00	14,126.43	18,000.00	16,000.00	
101-351-955.000	LIVE SCAN EXPENSE	4,600.00	4,600.00		4,600.00	4,600.00	
101-351-957.000	TRAINING--CORRECTIONS		1,250.00	612.42	2,000.00	2,000.00	
101-351-961.000	BANK CHARGES	30.00	30.00		30.00	30.00	
101-351-980.000	EQUIPMENT--CORRECTIONS	2,500.00	2,500.00	341.47	2,500.00	2,500.00	
101-351-980.100	LIVE SCAN EQUIPMENT	5,000.00	1,000.00		1,000.00	1,000.00	
101-351-981.000	VEHICLE PURCHASE (COMMISSARY)				72,000.00	72,000.00	
Totals for dept 351 - CORRECTIONS		1,303,432.00	1,339,797.00	1,116,155.58	1,483,062.00	1,422,083.00	
Dept 361 - PROBATION AND PAROLE							
101-361-752.000	OFFICE SUPPLIES	675.00	675.00	672.24		700.00	
Totals for dept 361 - PROBATION AND PAROLE		675.00	675.00	672.24		700.00	
Dept 426 - EMERGENCY MANAGEMENT							
101-426-752.000	OFFICE SUPPLIES--EMERGENCY	200.00	200.00				
101-426-801.000	CONTRACT SERVICES	30,000.00	30,000.00	27,999.96		28,000.00	
101-426-831.000	HOMELAND SECURITY EXPENSE	15,000.00	15,000.00	11,330.14			
101-426-860.000	TRAVEL EXPENSE--EMERGENCY	1,000.00				1,000.00	
101-426-901.000	ADVERTISING EXPENSE	100.00	100.00				
101-426-920.000	UTILITIES	750.00	1,750.00	1,553.67		1,000.00	
101-426-933.000	EQUIPMENT MAINTENANCE	1,500.00	1,500.00	845.00			
101-426-957.000	TRAINING--EMERGENCY	750.00	750.00			1,500.00	
101-426-978.500	RESPONSE EQUIPMENT					750.00	
101-426-981.000	HAZARDOUS MATERIALS			250.00			
Totals for dept 426 - EMERGENCY MANAGEMENT		49,300.00	49,300.00	41,978.77		32,250.00	
Dept 442 - DRAIN COMMISSIONER							
101-442-703.000	SUPERVISORY WAGES (PER DIEM)	7,146.00	7,146.00	6,796.04		7,418.00	
101-442-708.000	WORKERS COMP INSURANCE	150.00	150.00	44.96		100.00	
101-442-709.000	SOCIAL SECURITY	550.00	550.00	531.00		550.00	
101-442-752.000	OFFICE SUPPLIES	100.00	100.00			100.00	
101-442-791.000	MEMBERSHIPS / SUBSCRIPTIONS	250.00	250.00	250.00		250.00	
101-442-807.100	RIFLE RIVER AT-LARGE DRAIN ASSMT	2,875.00	2,875.00				
101-442-860.000	TRAVEL EXPENSE	500.00	500.00				
Totals for dept 442 - DRAIN COMMISSIONER		11,571.00	11,571.00	7,622.00		8,418.00	
Dept 595 - AIRPORT							
101-595-703.000	WAGES	65,420.00	65,420.00	62,457.75		65,420.00	
101-595-704.000	PART TIME AIRPORT	25,000.00	25,000.00	17,997.88		34,000.00	
101-595-708.000	WORKERS COMP INSURANCE	3,200.00	3,200.00	1,500.85		2,600.00	
101-595-709.000	FICA	8,200.00	8,200.00	6,526.53		8,200.00	
101-595-713.000	AIRPORT OVERTIME	2,000.00	5,500.00	2,709.02		3,500.00	
101-595-716.000	RETIREMENT - DC PLAN	3,470.00	4,070.00	4,546.88		4,600.00	
101-595-718.000	HEALTH INSURANCE	17,340.00	17,340.00	10,705.16		11,000.00	
Totals for dept 595 - AIRPORT		124,630.00	128,730.00	106,444.07		129,320.00	
Dept 648 - MEDICAL EXAMINER							
101-648-801.000	CONTRACT SERVICES - MMMEG	29,500.00	29,500.00	22,370.84	2,990,467.00	29,905.00	
101-648-801.001	CONTRACT SERVICES - M.E.I.	20,000.00	20,000.00	15,470.00	15,130.00	15,130.00	
101-648-836.000	MEDICAL SERVICES (AUTOPSIES/LABS/	31,500.00	31,500.00	28,478.00	30,300.00	30,300.00	
101-648-860.000	MEI MILEAGE REIMBURSEMENT	5,000.00	5,000.00	2,711.75	5,000.00	5,000.00	
101-648-861.000	M.E. TRANSPORT FEES	5,000.00	5,000.00	6,748.00	10,000.00	10,000.00	
101-648-963.000	CREMATION FEES	500.00	500.00	2,487.50	3,175.00	3,175.00	
Totals for dept 648 - MEDICAL EXAMINER		91,500.00	91,500.00	78,266.09	3,054,072.00	93,510.00	

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 694 - CDBG/MSHDAA							
101-694-751.000	CDBG DISBURSEMENTS					295,000.00	
Totals for dept 694 - CDBG/MSHDAA						295,000.00	
Dept 701 - PLANNING							
101-701-703.000	WAGES	57,256.00	57,256.00	52,954.46		59,450.00	
101-701-704.000	SUPERVISORY (PER DIEM)	5,000.00	5,000.00	3,440.00		5,000.00	
101-701-708.000	WORKERS COMP INSURANCE	103.00	103.00	38.54		60.00	
101-701-709.000	SOCIAL SECURITY	4,380.00	4,380.00	4,467.42		4,550.00	
101-701-716.000	RETIREMENT - DC PLAN	4,008.00	4,008.00	3,856.87		4,170.00	
101-701-718.000	HEALTH INSURANCE	23,955.00	23,955.00	23,726.68		24,810.00	
101-701-752.000	OFFICE SUPPLIES	300.00	300.00	112.36		300.00	
101-701-791.000	MEMBERSHIPS / SUBSCRIPTIONS	175.00	144.00	75.00		144.00	
101-701-801.000	CONTRACT SERVICES	1,000.00	3,000.00	3,000.00		3,000.00	
101-701-860.000	TRAVEL EXPENSE	1,500.00	1,500.00	1,335.86		1,500.00	
101-701-901.000	ADVERTISING EXPENSE	1,500.00	1,500.00	1,630.44		2,500.00	
101-701-957.000	TRAINING	575.00	606.00	606.00		500.00	
Totals for dept 701 - PLANNING		99,752.00	101,752.00	95,243.63		105,984.00	
Dept 703 - CONSTRUCTION BOARD OF APPEALS							
101-703-704.000	SUPERVISORY (PER DIEM)	300.00	300.00			300.00	
101-703-708.000	WORKERS COMP INSURANCE	50.00	50.00			25.00	
101-703-709.000	SOCIAL SECURITY	50.00	50.00			25.00	
101-703-860.000	TRAVEL EXPENSE	50.00	50.00				
Totals for dept 703 - CONSTRUCTION BOARD OF APPEAL		450.00	450.00			350.00	
Dept 711 - REGISTER OF DEEDS							
101-711-702.000	PERMANENT--ROD	88,700.00	88,700.00	80,783.77	86,700.00	89,400.00	
101-711-703.000	SUPERVISORY--ROD	68,531.00	68,531.00	65,176.68	69,000.00	71,136.00	
101-711-708.000	WORKERS COMP INSURANCE	300.00	300.00	104.97	300.00	300.00	
101-711-709.000	SOCIAL SECURITY	12,100.00	12,100.00	11,581.20	12,000.00	12,285.00	
101-711-712.000	HEALTH INSURANCE BUYOUT	2,500.00	2,500.00	2,500.16	2,500.00	2,500.00	
101-711-716.000	RETIREMENT - DC PLAN	6,225.00	6,225.00	5,912.78	6,200.00	6,260.00	
101-711-718.000	HEALTH INSURANCE	41,923.00	41,923.00	36,191.15	39,000.00	39,000.00	
101-711-752.000	OFFICE SUPPLIES--ROD	750.00	312.45	312.45	900.00	900.00	
101-711-791.000	MEMBERSHIPS AND SUBSCRIPTIONS--RO	450.00	450.00	387.00	400.00	400.00	
101-711-792.000	MISC/UNDERGROUND STORAGE	900.00	900.00	815.65	860.00	860.00	
101-711-793.000	MICROFILM RECORD CONVERSION	1,000.00	1,437.55	1,415.29	2,000.00	2,000.00	
101-711-933.000	EQUIPMENT REPAIR & MAINTENANCE				1,000.00	1,000.00	
101-711-980.000	OFFICE EQUIPMENT--ROD				500.00	500.00	
Totals for dept 711 - REGISTER OF DEEDS		223,379.00	223,379.00	205,181.10	221,360.00	226,541.00	
Dept 901 - APPROPRIATIONS							
101-901-807.300	LEGAL - LAW SUITS	75,000.00	42,500.00	1,493.90		75,000.00	
101-901-807.400	LEGAL SVS - ATTORNEY CONTRACT	55,200.00	55,200.00	41,072.81		55,200.00	
101-901-809.000	INDIGENT COUNSEL FUND	149,007.00	149,007.00	149,007.00		149,007.00	
101-901-841.000	CHILD CARE ASSESSMENT	10,000.00	10,000.00	10,000.00		10,000.00	
101-901-941.000	CONTINGENCY	25,000.00	16,355.43			50,000.00	
101-901-958.000	APPROPRIATION TO EDC	20,000.00	20,000.00	20,000.00		20,000.00	
101-901-959.000	DUE TO JAIL BOND DEBT	383,963.00	383,963.00	361,000.00		362,000.00	
101-901-965.000	DUE TO COA - SENIOR SERVICES MILL	810,000.00	810,000.00			902,754.00	
101-901-965.100	AIRPORT	84,975.00	84,975.00	84,678.55		84,975.00	
101-901-965.200	AUSABLE MENTAL HEALTH	57,000.00	57,000.00	56,944.00		57,000.00	
101-901-965.201	PAYMENTS TO OTHER GOVERNMENTS		115,965.00	115,965.00			
101-901-965.210	SUBSTANCE ABUSE	57,000.00	57,000.00	78,578.87		57,000.00	

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 901 - APPROPRIATIONS							
101-901-965.300	DISTRICT HEALTH DEPT #2	130,000.00	130,000.00	129,588.00		133,476.00	
101-901-965.400	CHILD CARE	165,221.00	152,574.00	168,574.00		328,884.00	
101-901-965.900	DEPT OF HUMAN SERVICES	5,000.00	5,000.00	5,000.00		5,000.00	
101-901-966.257	APPROPRIATE TO FUND STABLIZATION					100,000.00	
101-901-966.700	LAW LIBRARY	15,000.00	15,000.00	15,000.00		15,000.00	
101-901-966.800	APPROPRIATE TO CAPITAL IMPROVE					200,000.00	
101-901-984.000	BS&A SOFTWARE	15,548.00	15,548.00	1,029.00		75,000.00	
101-901-984.100	NETWORK SOFTWARE/HARDWARE	80,000.00	80,000.00	41,660.89	100,000.00	100,000.00	
101-901-985.000	COUNTY AUDIT	60,000.00	60,000.00	53,185.00		60,000.00	
101-901-999.000	FRIEND OF THE COURT	158,806.00	170,834.00	170,834.00		175,379.00	
Totals for dept 901 - APPROPRIATIONS		2,356,720.00	2,430,921.43	1,503,611.02	100,000.00	3,015,675.00	
Dept 902 - NON-DEPARTMENTAL							
101-902-716.200	DC PLAN FORFEITURE		(25,000.00)	(25,003.44)		(25,000.00)	
Totals for dept 902 - NON-DEPARTMENTAL			(25,000.00)	(25,003.44)		(25,000.00)	
TOTAL APPROPRIATIONS		10,311,936.00	10,583,732.79	8,654,291.95	8,146,732.00	11,673,777.00	
NET OF REVENUES/APPROPRIATIONS - FUND 101		972,061.00	917,378.13	321,286.53	(6,577,911.00)	222,000.00	
BEGINNING FUND BALANCE		1,885,760.77	1,885,760.77	1,885,760.77	2,857,821.77	2,857,821.77	2,857,821.77
ENDING FUND BALANCE		2,857,821.77	2,803,138.90	2,207,047.30	(3,720,089.23)	3,079,821.77	2,857,821.77

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
203-000-665.000	INTEREST INCOME		50.51	50.51			
203-000-699.000	USE OF FUND BALANCE	3,623.00	3,693.52				
Totals for dept 000 - NON-DEPARTMENTAL		3,623.00	3,744.03	50.51			
TOTAL ESTIMATED REVENUES		3,623.00	3,744.03	50.51			

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
203-000-955.000	TRANSFER TO GENERAL FUND	3,623.00	3,693.52				
Totals for dept 000 - NON-DEPARTMENTAL		3,623.00	3,693.52				
TOTAL APPROPRIATIONS		3,623.00	3,693.52				
NET OF REVENUES/APPROPRIATIONS - FUND 203			50.51	50.51			
	BEGINNING FUND BALANCE	3,643.01	3,643.01	3,643.01	3,643.01	3,643.01	3,643.01
	ENDING FUND BALANCE	3,643.01	3,693.52	3,693.52	3,643.01	3,643.01	3,643.01

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
205-000-665.000	INTEREST INCOME	50.00	50.00	97.16	95.00	95.00	
205-000-699.000	USE OF FUND BALANCE				7,000.00	7,000.00	
Totals for dept 000 - NON-DEPARTMENTAL		50.00	50.00	97.16	7,095.00	7,095.00	
Dept 301 - SHERIFF'S OFFICE							
205-301-682.000	K-9 UNIT DONATIONS	500.00	500.00	2,755.00	8,000.00	8,000.00	
Totals for dept 301 - SHERIFF'S OFFICE		500.00	500.00	2,755.00	8,000.00	8,000.00	
TOTAL ESTIMATED REVENUES		550.00	550.00	2,852.16	15,095.00	15,095.00	

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
205-000-961.000	BANK CHARGES	5.00	5.00				
Totals for dept 000 - NON-DEPARTMENTAL		5.00	5.00				
Dept 301 - SHERIFF'S OFFICE							
205-301-751.000	DISBURSEMENTS	1,000.00	1,000.00		14,500.00	14,500.00	
Totals for dept 301 - SHERIFF'S OFFICE		1,000.00	1,000.00		14,500.00	14,500.00	
TOTAL APPROPRIATIONS		1,005.00	1,005.00		14,500.00	14,500.00	
NET OF REVENUES/APPROPRIATIONS - FUND 205		(455.00)	(455.00)	2,852.16	595.00	595.00	
BEGINNING FUND BALANCE		7,088.42	7,088.42	7,088.42	6,633.42	6,633.42	6,633.42
ENDING FUND BALANCE		6,633.42	6,633.42	9,940.58	7,228.42	7,228.42	6,633.42

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
212-000-665.000	INTEREST INCOME			1.19			
212-000-672.000	SOBRIETY	3,500.00	3,500.00	1,334.07		3,500.00	
Totals for dept 000 - NON-DEPARTMENTAL		3,500.00	3,500.00	1,335.26		3,500.00	
TOTAL ESTIMATED REVENUES		3,500.00	3,500.00	1,335.26		3,500.00	

Fund: 212 LIQUOR LAW ENFORCEMENT FUND

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 286 - DISTRICT COURT							
212-286-702.000	WAGES	1,000.00	1,000.00	1,526.18		1,500.00	
212-286-708.000	WORKERS COMP INSURANCE	50.00	50.00	1.04		10.00	
212-286-709.000	SOCIAL SECURITY	250.00	250.00	114.06		120.00	
212-286-716.000	RETIREMENT - DC PLAN		50.00	13.92			
Totals for dept 286 - DISTRICT COURT		1,300.00	1,350.00	1,655.20		1,630.00	
TOTAL APPROPRIATIONS		1,300.00	1,350.00	1,655.20		1,630.00	
NET OF REVENUES/APPROPRIATIONS - FUND 212		2,200.00	2,150.00	(319.94)		1,870.00	
BEGINNING FUND BALANCE		371.48	371.48	371.48	2,571.48	2,571.48	2,571.48
ENDING FUND BALANCE		2,571.48	2,521.48	51.54	2,571.48	4,441.48	2,571.48

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 289 - FRIEND OF THE COURT							
215-289-400.040	FOC FEDERAL PERF INCENTIVE	28,000.00	28,000.00	33,481.00	30,000.00	30,000.00	
215-289-400.060	FOC MEDICAL INCENTIVE PAYMENT	8,000.00	8,000.00	4,134.81	5,000.00	5,000.00	
215-289-400.130	FOC TRICOUNTY RETIREE BENEFIT	2,960.00	2,960.00		2,960.00	2,960.00	
215-289-400.180	FOC GF/GP PAYMENTS	19,000.00	19,000.00	22,129.14	20,000.00	20,000.00	
215-289-604.000	FOC CRP REVENUE	210,000.00	220,000.00	215,883.87	245,000.00	245,000.00	
215-289-607.100	FOC DRIVER'S LICENSE CLEARANCE FE	100.00	100.00	90.00	100.00	100.00	
215-289-624.000	FOC SERVICE FEES	14,000.00	14,000.00	17,854.66	16,000.00	16,000.00	
215-289-628.000	FOC NON-IV-D JUDGEMENT FEES	4,000.00	4,000.00	4,800.00	4,000.00	4,000.00	
215-289-628.100	FOC IV-D JUDGEMENT FEES	600.00	600.00	480.00	600.00	600.00	
215-289-657.000	FOC NON IV-D COSTS/FINES/SANCTION			50.00			
215-289-665.000	FOC INTEREST INCOME	360.00	360.00	1,030.13	800.00	800.00	
215-289-675.000	MISC OFFICE REVENUE	300.00	300.00				
215-289-684.000	COUNTY APPROPRIATIONS	158,806.00	170,834.00	170,834.00	169,400.00	175,379.00	
Totals for dept 289 - FRIEND OF THE COURT		446,126.00	468,154.00	470,767.61	493,860.00	499,839.00	
TOTAL ESTIMATED REVENUES		446,126.00	468,154.00	470,767.61	493,860.00	499,839.00	

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 289 - FRIEND OF THE COURT							
215-289-702.000	FOC PERMANENT WAGES	162,954.00	188,850.00	172,851.12	204,787.00	204,787.00	
215-289-703.000	FOC DIRECTOR WAGES	70,075.00	70,075.00	73,030.54	70,076.00	72,739.00	
215-289-703.100	FOC ATTORNEY/REFEREE	38,000.00	38,000.00	36,156.60	38,000.00	39,444.00	
215-289-704.000	BAILIFF WAGES	8,000.00	8,000.00	10,227.42			
215-289-708.000	FRINGES/WORK COMP	650.00	677.00	254.93	1,464.00	1,464.00	
215-289-709.000	SOCIAL SECURITY	21,346.00	21,346.00	23,239.92	25,036.00	26,000.00	
215-289-716.000	RETIREMENT - DC PLAN	17,183.00	22,088.00	19,745.80	21,092.00	22,000.00	
215-289-717.000	RETIREMENT FOC	6,000.00	6,000.00	4,189.52	4,250.00	4,250.00	
215-289-718.000	HEALTH INSURANCE	91,448.00	97,648.00	98,506.80	91,170.00	91,170.00	
215-289-723.000	RETIREE HEALTH INSURANCE	4,500.00	4,500.00	5,083.26	4,500.00	4,500.00	
215-289-752.000	OFFICE SUPPLIES	2,500.00	2,500.00	1,108.93	2,500.00	2,500.00	
215-289-791.000	FOC DUES AND SUBSCRIPTIONS	1,000.00	1,000.00	938.50	1,200.00	1,200.00	
215-289-801.000	CONTRACT SERVICES	3,400.00	3,400.00	470.75	10,965.00	10,965.00	
215-289-807.000	LEGAL	500.00	565.00	374.79	500.00	500.00	
215-289-850.000	TELEPHONE EXPENSE	500.00	500.00	525.82	500.00	500.00	
215-289-851.000	POSTAGE	2,250.00	2,250.00	1,938.64	3,000.00	3,000.00	
215-289-860.000	TRAVEL EXPENSE	6,000.00	6,000.00	2,926.64	5,500.00	5,500.00	
215-289-933.000	OFFICE EQUIPMENT & MAINTENANCE	1,000.00	1,000.00	795.00	1,000.00	1,000.00	
215-289-940.000	EQUIPMENT RENTAL	2,300.00	2,300.00	1,750.73	2,300.00	2,300.00	
215-289-952.000	LEIN PROCESSING FEES	4,200.00	4,135.00	3,050.00	3,700.00	3,700.00	
215-289-957.000	TRAINING EXPENSES	2,300.00	2,300.00	1,595.00	2,300.00	2,300.00	
215-289-961.000	BANK CHARGES	20.00	20.00		20.00	20.00	
Totals for dept 289 - FRIEND OF THE COURT		446,126.00	483,154.00	458,760.71	493,860.00	499,839.00	
TOTAL APPROPRIATIONS		446,126.00	483,154.00	458,760.71	493,860.00	499,839.00	
NET OF REVENUES/APPROPRIATIONS - FUND 215			(15,000.00)	12,006.90			
BEGINNING FUND BALANCE		131,461.33	131,461.33	131,461.33	131,461.33	131,461.33	131,461.33
ENDING FUND BALANCE		131,461.33	116,461.33	143,468.23	131,461.33	131,461.33	131,461.33

Fund: 217 MARRIAGE COUNSELING FUND

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 289 - FRIEND OF THE COURT							
217-289-665.000	INTEREST INCOME	250.00	250.00	546.70	400.00	400.00	
217-289-672.000	MARRIAGE REVENUES	1,250.00	1,250.00	1,605.00	1,250.00	1,250.00	
217-289-699.000	FUND BALANCE TRANSFER IN	3,510.00	3,510.00		3,360.00	3,360.00	
Totals for dept 289 - FRIEND OF THE COURT		5,010.00	5,010.00	2,151.70	5,010.00	5,010.00	
TOTAL ESTIMATED REVENUES		5,010.00	5,010.00	2,151.70	5,010.00	5,010.00	

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 289 - FRIEND OF THE COURT							
217-289-801.000	CONTRACT SERVICES	5,000.00	5,000.00	635.00	5,000.00	5,000.00	
217-289-961.000	BANK CHARGES	10.00	10.00		10.00	10.00	
Totals for dept 289 - FRIEND OF THE COURT		5,010.00	5,010.00	635.00	5,010.00	5,010.00	
TOTAL APPROPRIATIONS		5,010.00	5,010.00	635.00	5,010.00	5,010.00	
NET OF REVENUES/APPROPRIATIONS - FUND 217				1,516.70			
BEGINNING FUND BALANCE		39,583.33	39,583.33	39,583.33	39,583.33	39,583.33	39,583.33
ENDING FUND BALANCE		39,583.33	39,583.33	41,100.03	39,583.33	39,583.33	39,583.33

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
221-000-555.000	HEALTH - MEDICAL MARIJUANA GRANT		6,500.00	6,495.00			
Totals for dept 000 - NON-DEPARTMENTAL			6,500.00	6,495.00			
TOTAL ESTIMATED REVENUES			6,500.00	6,495.00			

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 601 - HEALTH DEPARTMENT							
221-601-803.000	ADMINISTRATIVE SERVICES		6,500.00	6,495.00			
Totals for dept 601 - HEALTH DEPARTMENT			6,500.00	6,495.00			
TOTAL APPROPRIATIONS			6,500.00	6,495.00			
NET OF REVENUES/APPROPRIATIONS - FUND 221							
BEGINNING FUND BALANCE							
ENDING FUND BALANCE							

Fund: 235 PA DRUG FORFEITURE

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
235-000-665.000	INTEREST INCOME	11.00	11.00	20.61		20.00	
Totals for dept 000 - NON-DEPARTMENTAL		11.00	11.00	20.61		20.00	
TOTAL ESTIMATED REVENUES		11.00	11.00	20.61		20.00	

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
235-000-961.000	BANK CHARGES	1.00	1.00			1.00	
Totals for dept 000 - NON-DEPARTMENTAL		1.00	1.00			1.00	
TOTAL APPROPRIATIONS		1.00	1.00			1.00	
NET OF REVENUES/APPROPRIATIONS - FUND 235		10.00	10.00	20.61		19.00	
	BEGINNING FUND BALANCE	1,504.85	1,504.85	1,504.85	1,514.85	1,514.85	1,514.85
	ENDING FUND BALANCE	1,514.85	1,514.85	1,525.46	1,514.85	1,533.85	1,514.85

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
245-000-665.000	INTEREST INCOME	1.00	1.00	1.65		1.00	
Totals for dept 000 - NON-DEPARTMENTAL		1.00	1.00	1.65		1.00	
TOTAL ESTIMATED REVENUES		1.00	1.00	1.65		1.00	
NET OF REVENUES/APPROPRIATIONS - FUND 245		1.00	1.00	1.65		1.00	
BEGINNING FUND BALANCE		104,262.77	104,262.77	104,262.77	104,263.77	104,263.77	104,263.77
ENDING FUND BALANCE		104,263.77	104,263.77	104,264.42	104,263.77	104,264.77	104,263.77

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
246-000-404.000	LAND BANK TAX CAPTURE 5/50	25.00	25.00	22.10			
246-000-665.000	INTEREST INCOME	200.00	750.00	1,098.71			
246-000-681.000	LAND BANK PROPERTY SALE REVENUE		7,500.00	7,500.00			
246-000-699.000	USE OF FUND BALANCE	4,790.00	4,790.00			250.00	
Totals for dept 000 - NON-DEPARTMENTAL		5,015.00	13,065.00	8,620.81		250.00	
TOTAL ESTIMATED REVENUES		5,015.00	13,065.00	8,620.81		250.00	

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
246-000-752.000	OFFICE SUPPLIES	25.00	25.00				
246-000-791.000	MEMBERSHIPS AND SUBSCRIPTIONS	250.00	250.00	250.00		250.00	
246-000-840.000	INSURANCE	2,000.00	2,000.00	563.54			
246-000-851.000	POSTAGE	15.00	15.00				
246-000-901.000	ADVERTISING EXPENSE	200.00	200.00				
246-000-961.000	BANK CHARGES	25.00	25.00				
246-000-985.000	COUNTY AUDIT FEES	1,250.00	1,250.00				
Totals for dept 000 - NON-DEPARTMENTAL		3,765.00	3,765.00	813.54		250.00	
Dept 529 - LAND BANK GRANT - ROUND #2 1450 E STATE							
246-529-801.800	ABATEMENT TESTING AND REMOVAL	1,250.00					
Totals for dept 529 - LAND BANK GRANT - ROUND #2 1		1,250.00					
TOTAL APPROPRIATIONS		5,015.00	3,765.00	813.54		250.00	
NET OF REVENUES/APPROPRIATIONS - FUND 246			9,300.00	7,807.27			
BEGINNING FUND BALANCE		76,964.20	76,964.20	76,964.20	76,964.20	76,964.20	76,964.20
ENDING FUND BALANCE		76,964.20	86,264.20	84,771.47	76,964.20	76,964.20	76,964.20

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 728 - ECONOMIC DEVELOPMENT							
250-728-665.000	INTEREST INCOME			441.55			
250-728-691.100	EDC REV LOAN PYMT - NORTHERN BED			4,270.24		4,980.00	
250-728-691.200	EDC REVOLVING LOAN - CEDAR SPRING			4,896.61		5,400.00	
Totals for dept 728 - ECONOMIC DEVELOPMENT				9,608.40		10,380.00	
TOTAL ESTIMATED REVENUES				9,608.40		10,380.00	
NET OF REVENUES/APPROPRIATIONS - FUND 250				9,608.40		10,380.00	
BEGINNING FUND BALANCE		28,919.51	28,919.51	28,919.51	28,919.51	28,919.51	28,919.51
ENDING FUND BALANCE		28,919.51	28,919.51	38,527.91	28,919.51	39,299.51	28,919.51

Fund: 254 MCOLES CPE FUND

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
254-000-665.000	INTEREST INCOME	50.00	50.00	123.86		100.00	
Totals for dept 000 - NON-DEPARTMENTAL		50.00	50.00	123.86		100.00	
TOTAL ESTIMATED REVENUES		50.00	50.00	123.86		100.00	

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
254-000-961.000	BANK CHARGES	5.00	5.00				
Totals for dept 000 - NON-DEPARTMENTAL		5.00	5.00				
TOTAL APPROPRIATIONS		5.00	5.00				
NET OF REVENUES/APPROPRIATIONS - FUND 254		45.00	45.00	123.86		100.00	
	BEGINNING FUND BALANCE	9,060.12	9,060.12	9,060.12	9,105.12	9,105.12	9,105.12
	ENDING FUND BALANCE	9,105.12	9,105.12	9,183.98	9,105.12	9,205.12	9,105.12

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
256-000-665.000	INTEREST INCOME--ROD AUTOMATION F			881.92	800.00	800.00	
256-000-672.000	REVENUES-- R.O.D. AUTOMATION FUND	34,000.00	34,000.00	30,165.00	34,000.00	34,000.00	
256-000-699.000	TRANSFERS IN - FUND BALANCE	1,300.00	1,300.00				
Totals for dept 000 - NON-DEPARTMENTAL		35,300.00	35,300.00	31,046.92	34,800.00	34,800.00	
TOTAL ESTIMATED REVENUES		35,300.00	35,300.00	31,046.92	34,800.00	34,800.00	

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 711 - REGISTER OF DEEDS							
256-711-752.000	OFFICE SUPPLIES	1,000.00	1,000.00	140.36	1,000.00	1,000.00	
256-711-801.000	CONTRACT SERVICES	8,800.00	8,800.00	10,167.77	11,000.00	11,000.00	
256-711-860.000	TRVEL AND TRNG--ROD AUTO FUND	2,500.00	2,500.00	250.00	1,500.00	1,500.00	
256-711-931.000	EQUIP REPAIR/MTNC ROAD AUTOM FUN	1,500.00	1,500.00				
256-711-933.000	SVC AGREEMENTS--ROD AUTO FUND	21,250.00	21,250.00	21,250.00	21,250.00	21,250.00	
256-711-980.000	EQUIP AND FURN. ROD AUTO FUND	250.00	250.00				
Totals for dept 711 - REGISTER OF DEEDS		35,300.00	35,300.00	31,808.13	34,750.00	34,750.00	
TOTAL APPROPRIATIONS		35,300.00	35,300.00	31,808.13	34,750.00	34,750.00	
NET OF REVENUES/APPROPRIATIONS - FUND 256				(761.21)	50.00	50.00	
BEGINNING FUND BALANCE		66,905.97	66,905.97	66,905.97	66,905.97	66,905.97	66,905.97
ENDING FUND BALANCE		66,905.97	66,905.97	66,144.76	66,955.97	66,955.97	66,905.97

Fund: 257 BUDGET STABILIZATION FUND

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
257-000-684.000	APPROPRIATION FROM COUNTY					100,000.00	
Totals for dept 000 - NON-DEPARTMENTAL						100,000.00	
TOTAL ESTIMATED REVENUES						100,000.00	
NET OF REVENUES/APPROPRIATIONS - FUND 257						100,000.00	
BEGINNING FUND BALANCE							
ENDING FUND BALANCE						100,000.00	

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
259-000-505.000	USDA FEDERAL REIMB FOR VEHICLE PU	75,100.00	75,100.00				
259-000-665.000	INTEREST INCOME	2,000.00	2,000.00	9,987.20	8,400.00	8,400.00	
259-000-699.000	TRANSFERS-IN FUND BALANCE	47,538.00	47,538.00		29,263.00	20,000.00	
Totals for dept 000 - NON-DEPARTMENTAL		124,638.00	124,638.00	9,987.20	37,663.00	28,400.00	
Dept 301 - SHERIFF'S OFFICE							
259-301-403.000	ROAD PATROL MILLAGE	1,160,000.00	1,160,000.00	1,138,389.94	1,197,611.00	1,197,611.00	
259-301-505.000	USDA FEDERAL REIMB FOR VEHICLE PU			75,100.00			
259-301-540.000	STATE GRANT-TRAINING REIMBURSEMEN		12,000.00	12,000.00	13,000.00	13,000.00	
259-301-626.000	SHERIFF SERVICES - CIVIL PROCESS		18,000.00	18,189.39	18,500.00	18,500.00	
259-301-627.070	MI WORKS TRAINING REIMBURSEMENT		1,739.00	1,739.00			
259-301-687.000	INSURANCE REFUNDS		17,284.00	17,284.00			
Totals for dept 301 - SHERIFF'S OFFICE		1,160,000.00	1,209,023.00	1,262,702.33	1,229,111.00	1,229,111.00	
TOTAL ESTIMATED REVENUES		1,284,638.00	1,333,661.00	1,272,689.53	1,266,774.00	1,257,511.00	

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
259-000-961.000	BANK CHARGES	60.00	60.00	39.00	60.00	60.00	
Totals for dept 000 - NON-DEPARTMENTAL		60.00	60.00	39.00	60.00	60.00	
Dept 301 - SHERIFF'S OFFICE							
259-301-702.000	WAGES	397,866.00	397,866.00	391,004.99	421,222.00	421,222.00	
259-301-702.999	EXPECTED ACCRUAL PAYOUT				25,392.00	25,392.00	
259-301-703.000	SUPERVISORY	148,470.00	148,470.00	148,005.87	155,808.00	155,808.00	
259-301-704.130	SHIFT DIF	8,760.00	8,760.00	5,564.50	8,760.00	8,760.00	
259-301-708.000	WORKERS COMP INSURANCE	39,500.00	17,500.00	15,312.76	31,981.00	25,000.00	
259-301-709.000	SOCIAL SECURITY	46,300.00	46,300.00	49,784.28	46,085.00	46,085.00	
259-301-712.000	HEALTH INSURANCE BUYOUT		2,500.00	673.05			
259-301-713.000	DEPUTIES OVERTIME	50,000.00	82,000.00	79,997.38	90,000.00	50,000.00	
259-301-716.000	REITERMENT PLAN DC	37,000.00	37,000.00	33,581.97	32,655.00	32,655.00	
259-301-717.100	COMMAND OFFICER RETIREMENT	82,500.00	82,500.00	71,569.29	82,500.00	82,500.00	
259-301-718.000	HEALTH INSURANCE	136,491.00	145,491.00	158,680.43	153,700.00	153,700.00	
259-301-718.100	OPTIONAL INDEMNITY PLANS			7.68			
259-301-719.000	LIFE INSURANCE	3,000.00	3,000.00	2,219.32	2,400.00	2,400.00	
259-301-752.000	OFFICE SUPPLIES	1,500.00	1,500.00	1,505.61	1,500.00	1,500.00	
259-301-759.000	GAS, OIL & GREASE	37,000.00	37,000.00	45,303.00	37,969.00	37,969.00	
259-301-767.000	UNIFORMS AND ACCESSORIES	10,000.00	6,000.00	4,041.14	6,200.00	6,200.00	
259-301-767.100	EMP BOOT EQUIP ALLOWANCE				3,300.00	3,300.00	
259-301-791.000	MEMBERSHIPS / SUBSCRIPTIONS	25,250.00	14,742.00	13,439.12	14,250.00	14,250.00	
259-301-807.300	LEGAL - LAW SUITS	10,000.00	5,000.00		5,000.00	5,000.00	
259-301-835.100	PHYSICALS- NEW HIRES		150.00	137.00	150.00	150.00	
259-301-842.000	INVESTIGATIVE EXPENSES	1,500.00	1,500.00	120.43	1,000.00	1,000.00	
259-301-850.000	TELEPHONE EXPENSE	3,492.00	8,000.00	6,574.93	8,000.00	8,000.00	
259-301-851.000	POSTAGE			61.80	50.00	50.00	
259-301-901.000	ADVERTISING EXPENSE	300.00	300.00		300.00	300.00	
259-301-931.000	EQUIP REPAIR & MAINT	2,000.00	2,000.00	517.24	2,000.00	2,000.00	
259-301-932.000	VEHICLE REPAIRS	12,000.00	17,000.00	18,051.27	20,000.00	20,000.00	
259-301-933.000	EQUIPMENT MAINTENANCE	3,000.00	3,000.00	1,486.20	3,000.00	3,000.00	
259-301-936.000	FLEET POLICY INSURANCE	46,000.00	56,900.00	56,892.75	60,000.00	60,000.00	
259-301-957.000	TRAINING	10,000.00	10,000.00	9,315.99	10,000.00	10,000.00	
259-301-980.000	EQUIPMENT	3,000.00	3,000.00	1,690.46	3,000.00	3,000.00	
259-301-981.000	VEHICLE PURCHASE	124,388.00	140,627.21	158,676.75			
259-301-995.000	TRANSFERS OUT	45,261.00	45,261.00		40,000.00	40,000.00	
Totals for dept 301 - SHERIFF'S OFFICE		1,284,578.00	1,323,367.21	1,274,215.21	1,266,222.00	1,219,241.00	
TOTAL APPROPRIATIONS		1,284,638.00	1,323,427.21	1,274,254.21	1,266,282.00	1,219,301.00	
NET OF REVENUES/APPROPRIATIONS - FUND 259			10,233.79	(1,564.68)	492.00	38,210.00	
BEGINNING FUND BALANCE		343,458.84	343,458.84	343,458.84	343,458.84	343,458.84	343,458.84
ENDING FUND BALANCE		343,458.84	353,692.63	341,894.16	343,950.84	381,668.84	343,458.84

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
260-000-665.000	INTEREST INCOME			115.44		100.00	
Totals for dept 000 - NON-DEPARTMENTAL				115.44		100.00	
TOTAL ESTIMATED REVENUES				115.44		100.00	
NET OF REVENUES/APPROPRIATIONS - FUND 260				115.44		100.00	
BEGINNING FUND BALANCE		8,436.46	8,436.46	8,436.46	8,436.46	8,436.46	8,436.46
ENDING FUND BALANCE		8,436.46	8,436.46	8,551.90	8,436.46	8,536.46	8,436.46

Fund: 263 CPL PISTOL LICENSING

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
263-000-665.000	INTEREST INCOME	110.00	110.00	480.27	400.00	400.00	
263-000-672.000	CPL LICENSE - NEW WITH PRINTS	4,000.00	4,000.00	4,287.00	4,500.00	4,500.00	
263-000-672.010	CPL LICENSE - RENEWAL NO PRINTS	11,000.00	11,000.00	8,676.00	8,600.00	8,600.00	
263-000-672.030	CPL LICENSE - REAPP WITH PRINTS	52.00	52.00	234.00	150.00	150.00	
263-000-672.040	CPL LICENSE - DUPLICATE REPRINT	100.00	100.00	268.00	150.00	150.00	
263-000-672.050	REVENUE	8,500.00	8,500.00	6,732.00	7,000.00	7,000.00	
Totals for dept 000 - NON-DEPARTMENTAL		23,762.00	23,762.00	20,677.27	20,800.00	20,800.00	
TOTAL ESTIMATED REVENUES		23,762.00	23,762.00	20,677.27	20,800.00	20,800.00	

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
263-000-752.000	OFFICE SUPPLIES	900.00	900.00	941.45	900.00	900.00	
263-000-851.000	POSTAGE	700.00	700.00	414.29	700.00	700.00	
263-000-860.000	TRAVEL EXPENSE	420.00	420.00	229.10	400.00	400.00	
263-000-933.000	EQUIPMENT MAINTENANCE	3,750.00	3,750.00	2,873.75	3,750.00	3,750.00	
263-000-955.000	TRANSFER OUT TO GENERAL FUND	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
263-000-957.000	TRAINING				950.00	950.00	
263-000-961.000	BANK CHARGES	10.00	10.00				
Totals for dept 000 - NON-DEPARTMENTAL		15,780.00	15,780.00	14,458.59	16,700.00	16,700.00	
TOTAL APPROPRIATIONS		15,780.00	15,780.00	14,458.59	16,700.00	16,700.00	
NET OF REVENUES/APPROPRIATIONS - FUND 263		7,982.00	7,982.00	6,218.68	4,100.00	4,100.00	
BEGINNING FUND BALANCE		29,679.92	29,679.92	29,679.92	37,661.92	37,661.92	37,661.92
ENDING FUND BALANCE		37,661.92	37,661.92	35,898.60	41,761.92	41,761.92	37,661.92

Fund: 264 LOCAL CORRECTIONS OFFICERS TRAINING FUN

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
264-000-665.000	INTEREST INCOME	200.00	200.00	310.65		200.00	
264-000-695.000	TRANSFER FROM FUND BALANCE	7,805.00	7,805.00		4,000.00	4,000.00	
Totals for dept 000 - NON-DEPARTMENTAL		8,005.00	8,005.00	310.65	4,000.00	4,200.00	
TOTAL ESTIMATED REVENUES		8,005.00	8,005.00	310.65	4,000.00	4,200.00	

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
264-000-751.000	DISBURSEMENTS--CORR TRNG FUND	8,000.00	8,000.00	3,216.00	4,000.00	4,000.00	
264-000-961.000	BANK CHARGES	5.00	5.00				
Totals for dept 000 - NON-DEPARTMENTAL		8,005.00	8,005.00	3,216.00	4,000.00	4,000.00	
TOTAL APPROPRIATIONS		8,005.00	8,005.00	3,216.00	4,000.00	4,000.00	
NET OF REVENUES/APPROPRIATIONS - FUND 264				(2,905.35)		200.00	
BEGINNING FUND BALANCE		23,352.24	23,352.24	23,352.24	23,352.24	23,352.24	23,352.24
ENDING FUND BALANCE		23,352.24	23,352.24	20,446.89	23,352.24	23,552.24	23,352.24

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
265-000-665.000	INTEREST INCOME	70.00	70.00	180.18	175.00	175.00	
265-000-672.000	LAW ENFORCEMENT DRUG FOFEITURE RE				64,000.00	64,000.00	
Totals for dept 000 - NON-DEPARTMENTAL		70.00	70.00	180.18	64,175.00	64,175.00	
TOTAL ESTIMATED REVENUES		70.00	70.00	180.18	64,175.00	64,175.00	

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
265-000-751.000	LAW ENFORCEMENT DRUG FORFEITURE E				24,850.00	24,850.00	
265-000-961.000	BANK CHARGES	5.00	5.00				
Totals for dept 000 - NON-DEPARTMENTAL		5.00	5.00		24,850.00	24,850.00	
TOTAL APPROPRIATIONS		5.00	5.00		24,850.00	24,850.00	
NET OF REVENUES/APPROPRIATIONS - FUND 265		65.00	65.00	180.18	39,325.00	39,325.00	
BEGINNING FUND BALANCE		13,176.84	13,176.84	13,176.84	13,241.84	13,241.84	13,241.84
ENDING FUND BALANCE		13,241.84	13,241.84	13,357.02	52,566.84	52,566.84	13,241.84

Fund: 269 LAW LIBRARY FUND

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
269-000-401.000	APPROP FROM COUNTY--LAW LIBRARY	15,000.00	15,000.00	15,000.00		15,000.00	
269-000-665.000	INTEREST INCOME	70.00	70.00	277.75		200.00	
269-000-672.000	REVENUES	3,500.00	3,500.00	3,500.00		3,500.00	
Totals for dept 000 - NON-DEPARTMENTAL		18,570.00	18,570.00	18,777.75		18,700.00	
TOTAL ESTIMATED REVENUES		18,570.00	18,570.00	18,777.75		18,700.00	

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
269-000-751.000	DISBURSEMENTS	16,500.00	16,500.00	15,088.14		16,500.00	
269-000-961.000	BANK CHARGES	3.00	3.00			3.00	
Totals for dept 000 - NON-DEPARTMENTAL		16,503.00	16,503.00	15,088.14		16,503.00	
TOTAL APPROPRIATIONS		16,503.00	16,503.00	15,088.14		16,503.00	
NET OF REVENUES/APPROPRIATIONS - FUND 269		2,067.00	2,067.00	3,689.61		2,197.00	
	BEGINNING FUND BALANCE	21,266.77	21,266.77	21,266.77	23,333.77	23,333.77	23,333.77
	ENDING FUND BALANCE	23,333.77	23,333.77	24,956.38	23,333.77	25,530.77	23,333.77

Fund: 272 INDIGENT DEFENSE COUNSEL FUND

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
272-000-400.000	GRANT REVENUE	462,683.00	792,308.00	318,614.21		691,902.00	
272-000-401.000	APPROPRIATION FROM COUNTY	149,007.00	149,007.00	149,007.00		147,705.00	
272-000-665.000	INTEREST INCOME			5,087.17		4,500.00	
Totals for dept 000 - NON-DEPARTMENTAL		611,690.00	941,315.00	472,708.38		844,107.00	
TOTAL ESTIMATED REVENUES		611,690.00	941,315.00	472,708.38		844,107.00	

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
272-000-752.000	OFFICE SUPPLIES	400.00				240.00	
272-000-791.000	MEMBERSHIPS / SUBSCRIPTIONS	1,400.00	690.00			1,150.00	
272-000-792.000	HUMANITARIAN SUPPORT					1,000.00	
272-000-801.000	LEAD ATTORNEY FEE	35,000.00	34,970.00	22,847.50		33,600.00	
272-000-804.000	COUNSEL AT FIRST APPEARANCE	56,000.00	55,890.00	42,503.50		58,000.00	
272-000-807.000	DIRECT SERVICES - ASSIGNED COUNSE	442,300.00	389,380.00	361,711.30		280,592.00	
272-000-808.000	EXPERT AND INVESTIGATOR FEES	40,000.00	48,000.00	18,809.60		39,000.00	
272-000-808.100	CONTRACT SERVICES - CLERICAL	10,000.00	380,235.00	305,200.22		9,988.00	
272-000-808.200	SPECIAL ASSIGNMENT					379,482.00	
272-000-813.000	TRANSCRIPTS	3,000.00	3,000.00	165.65		3,000.00	
272-000-815.000	FOIA REIMBURSE		500.00			500.00	
272-000-815.100	INTERPRETER SERVICES	10,000.00	10,000.00			5,000.00	
272-000-860.000	TRAVEL EXPENSE	2,290.00	13,660.00	11,970.00		3,705.00	
272-000-860.100	ATTORNEY BILLING TRAVEL					20,000.00	
272-000-957.000	TRAINING	7,000.00	3,600.00	4,627.08		4,350.00	
272-000-961.000	BANK CHARGES	100.00					
272-000-978.000	EQUIPMENT	4,200.00	1,390.00	915.45			
Totals for dept 000 - NON-DEPARTMENTAL		611,690.00	941,315.00	768,750.30		839,607.00	
TOTAL APPROPRIATIONS		611,690.00	941,315.00	768,750.30		839,607.00	
NET OF REVENUES/APPROPRIATIONS - FUND 272				(296,041.92)		4,500.00	
BEGINNING FUND BALANCE		481,803.21	481,803.21	481,803.21	481,803.21	481,803.21	481,803.21
ENDING FUND BALANCE		481,803.21	481,803.21	185,761.29	481,803.21	486,303.21	481,803.21

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
273-000-403.000	MSU MILLAGE	169,800.00	169,800.00	166,493.39		169,800.00	
273-000-665.000	MSU INTEREST INCOME	125.00	125.00	257.82		200.00	
273-000-671.000	REFUNDS & REIMBURSEMENTS	25.00	25.00				
273-000-699.040	TRANSFER-IN FROM BUILDING INSP FD	15,000.00	15,000.00			34,250.00	
Totals for dept 000 - NON-DEPARTMENTAL		184,950.00	184,950.00	166,751.21		204,250.00	
TOTAL ESTIMATED REVENUES		184,950.00	184,950.00	166,751.21		204,250.00	

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
273-000-704.000	WAGES	33,087.00	33,087.00	33,040.86		37,875.00	
273-000-708.000	WORKERS COMP INSURANCE	60.00	60.00	23.10		60.00	
273-000-709.000	SOCIAL SECURITY	3,182.00	3,182.00	2,368.15		2,900.00	
273-000-716.000	RETIREMENT - DC PLAN	2,316.00	2,316.00	2,417.10		2,650.00	
273-000-718.000	HEALTH INSURANCE	23,955.00	23,955.00	24,344.07		25,000.00	
273-000-752.000	OFFICE SUPPLIES		250.00	263.34		1,360.00	
273-000-791.000	MEMBERSHIPS / SUBSCRIPTIONS	300.00	300.00	259.55		300.00	
273-000-801.000	CONTRACT SERVICES	94,692.00	94,692.00	94,692.00		95,323.00	
273-000-851.000	POSTAGE	300.00	300.00	64.77		300.00	
273-000-901.000	ADVERTISING EXPENSE	100.00	100.00			200.00	
273-000-940.000	EQUIPMENT RENTAL - COPIER LEASE	1,500.00	1,500.00	1,183.49		1,500.00	
273-000-944.000	OFFICE SPACE RENT	12,000.00	12,000.00	12,000.00		25,080.00	
273-000-961.000	BANK CHARGES	10.00	10.00			10.00	
Totals for dept 000 - NON-DEPARTMENTAL		171,502.00	171,752.00	170,656.43		192,558.00	
TOTAL APPROPRIATIONS		171,502.00	171,752.00	170,656.43		192,558.00	
NET OF REVENUES/APPROPRIATIONS - FUND 273		13,448.00	13,198.00	(3,905.22)		11,692.00	
BEGINNING FUND BALANCE		3,911.64	3,911.64	3,911.64	17,359.64	17,359.64	17,359.64
ENDING FUND BALANCE		17,359.64	17,109.64	6.42	17,359.64	29,051.64	17,359.64

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 430 - ANIMAL CONTROL							
275-430-403.000	CURRENT TAXES - ANIMAL CONTROL MI	233,200.00	233,200.00	229,453.41	244,509.00	244,509.00	
275-430-490.000	DOG LICENSES	15,000.00	15,000.00	12,998.00	14,000.00	14,000.00	
275-430-665.000	INTEREST INCOME	450.00	825.00	1,771.82	1,800.00	1,800.00	
Totals for dept 430 - ANIMAL CONTROL		248,650.00	249,025.00	244,223.23	260,309.00	260,309.00	
TOTAL ESTIMATED REVENUES		248,650.00	249,025.00	244,223.23	260,309.00	260,309.00	

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 430 - ANIMAL CONTROL							
275-430-704.000	ANIMAL CONTROL OFFICER WAGES	26,500.00	25,950.00	22,390.00	27,300.00	27,300.00	
275-430-708.000	WORKERS COMP INSURANCE	1,189.00	1,189.00	477.46	1,706.00	1,000.00	
275-430-709.000	SOCIAL SECURITY	2,028.00	2,028.00	1,712.84	2,090.00	2,090.00	
275-430-752.000	OFFICE SUPPLIES	500.00	500.00	210.25	500.00	500.00	
275-430-754.000	DOG LICENS SUPPLIES	750.00	750.00		450.00	450.00	
275-430-759.000	GAS, OIL & GREASE	5,000.00	5,000.00	5,506.56	5,000.00	5,000.00	
275-430-767.000	UNIFORMS	300.00	425.00	409.56	425.00	425.00	
275-430-801.000	CONTRACT SERVICES	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	
275-430-801.100	ANIMAL CARE - COURT	4,500.00	4,500.00		4,500.00	4,500.00	
275-430-835.100	VETERINARY SERVICES	7,500.00	7,500.00	3,717.69	7,500.00	7,500.00	
275-430-835.200	ANIMAL CARE	5,000.00	5,000.00		5,000.00	5,000.00	
275-430-850.000	TELEPHONE EXPENSE		864.00	712.83	865.00	865.00	
275-430-851.000	POSTAGE	1,000.00	1,000.00	819.10	1,000.00	1,000.00	
275-430-860.000	TRAVEL EXPENSE	100.00	100.00		100.00	100.00	
275-430-932.000	VEHICLE REPAIRS	1,000.00	1,000.00	77.90	1,000.00	1,000.00	
275-430-933.000	EQUIPMENT MAINTENANCE	500.00	500.00	11.99	500.00	500.00	
275-430-933.100	SOFTWARE SUPPORT FEE	855.00	855.00		875.00	875.00	
275-430-936.000	INSURANCE	3,500.00	3,625.00	3,602.11	4,000.00	4,000.00	
275-430-957.000	TRAINING	1,000.00	1,000.00	500.00	1,000.00	1,000.00	
275-430-958.000	ANIMAL DAMAGES	100.00	100.00				
275-430-961.000	BANK CHARGES	50.00	50.00		50.00	50.00	
275-430-980.000	EQUIPMENT	3,000.00	2,583.00	1,179.99	3,000.00	3,000.00	
Totals for dept 430 - ANIMAL CONTROL		214,372.00	214,519.00	191,328.28	216,861.00	216,155.00	
TOTAL APPROPRIATIONS		214,372.00	214,519.00	191,328.28	216,861.00	216,155.00	
NET OF REVENUES/APPROPRIATIONS - FUND 275		34,278.00	34,506.00	52,894.95	43,448.00	44,154.00	
BEGINNING FUND BALANCE		89,007.59	89,007.59	89,007.59	123,285.59	123,285.59	123,285.59
ENDING FUND BALANCE		123,285.59	123,513.59	141,902.54	166,733.59	167,439.59	123,285.59

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
280-000-508.000	FEDERAL FUNDS- AMERICAN RESCUE PL		131,525.00				
280-000-665.000	INTEREST INCOME		1,750.00	3,493.52			
Totals for dept 000 - NON-DEPARTMENTAL			133,275.00	3,493.52			
TOTAL ESTIMATED REVENUES			133,275.00	3,493.52			

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
280-000-931.001	GPS COUNTY VEHICLES		1,100.00	1,085.88			
Totals for dept 000 - NON-DEPARTMENTAL			1,100.00	1,085.88			
Dept 535 - MAIN ENTRANCE RENOVATION							
280-535-801.000	CONTRACT SERVICES		5,825.00	44,520.00			
Totals for dept 535 - MAIN ENTRANCE RENOVATION			5,825.00	44,520.00			
Dept 536 - RESTROOM RENOVATION							
280-536-801.000	CONTRACT SERVICES			78,210.00			
Totals for dept 536 - RESTROOM RENOVATION				78,210.00			
Dept 537 - WINDOW REPLACEMENT							
280-537-801.000	CONTRACT SERVICES		126,350.00	126,342.27			
280-537-935.000	REPAIRS			2,128.00			
Totals for dept 537 - WINDOW REPLACEMENT			126,350.00	128,470.27			
Dept 538							
280-538-801.000	CONTRACT SERVICES			6,519.84			
Totals for dept 538 -				6,519.84			
TOTAL APPROPRIATIONS			133,275.00	258,805.99			
NET OF REVENUES/APPROPRIATIONS - FUND 280				(255,312.47)			
	BEGINNING FUND BALANCE	191,360.68	191,360.68	191,360.68	191,360.68	191,360.68	191,360.68
	ENDING FUND BALANCE	191,360.68	191,360.68	(63,951.79)	191,360.68	191,360.68	191,360.68

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
284-000-665.000	INTEREST INCOME	35,000.00	35,000.00	39,079.07	35,000.00	35,000.00	
284-000-684.000	OPIOID SETTLEMENT REVENUE	231,618.00	231,618.00	240,674.41	250,000.00	250,000.00	
284-000-699.000	USE OF FUND BALANCE	28,482.00	28,482.00				
Totals for dept 000 - NON-DEPARTMENTAL		295,100.00	295,100.00	279,753.48	285,000.00	285,000.00	
TOTAL ESTIMATED REVENUES		295,100.00	295,100.00	279,753.48	285,000.00	285,000.00	

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
284-000-801.000	STING	10,000.00	10,000.00		10,000.00	10,000.00	
284-000-801.100	OPIOID REMEDIATION SERVICES	285,000.00	285,000.00	54.00	274,400.00	274,400.00	
284-000-957.000	TRAINING			300.00	500.00	500.00	
284-000-961.000	BANK CHARGES	100.00	100.00		100.00	100.00	
Totals for dept 000 - NON-DEPARTMENTAL		295,100.00	295,100.00	354.00	285,000.00	285,000.00	
TOTAL APPROPRIATIONS		295,100.00	295,100.00	354.00	285,000.00	285,000.00	
NET OF REVENUES/APPROPRIATIONS - FUND 284				279,399.48			
BEGINNING FUND BALANCE		1,355,018.35	1,355,018.35	1,355,018.35	1,355,018.35	1,355,018.35	1,355,018.35
ENDING FUND BALANCE		1,355,018.35	1,355,018.35	1,634,417.83	1,355,018.35	1,355,018.35	1,355,018.35

Fund: 285 COVID EMERGENCY SUPPLEMENTAL FUNDING

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
285-000-665.000	INTEREST INCOME			0.69			
Totals for dept 000 - NON-DEPARTMENTAL				0.69			
TOTAL ESTIMATED REVENUES				0.69			

Fund: 285 COVID EMERGENCY SUPPLEMENTAL FUNDING

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
285-000-995.000	TRANSFERS OUT		48.28	48.28			
Totals for dept 000 - NON-DEPARTMENTAL			48.28	48.28			
TOTAL APPROPRIATIONS			48.28	48.28			
NET OF REVENUES/APPROPRIATIONS - FUND 285			(48.28)	(47.59)			
BEGINNING FUND BALANCE		47.59	47.59	47.59	47.59	47.59	47.59
ENDING FUND BALANCE		47.59	(0.69)		47.59	47.59	47.59

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
287-000-665.000	INTEREST INCOME			43.42			
287-000-674.000	PRIVATE CONTRIBUTIONS & DONATIONS			24,568.50		70,000.00	
Totals for dept 000 - NON-DEPARTMENTAL				24,611.92		70,000.00	
TOTAL ESTIMATED REVENUES				24,611.92		70,000.00	

BUDGET REPORT FOR OGEMAW COUNTY
Fund: 287 VETERANS MEMORIAL PARK

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
287-000-801.000	CONTRACTED SERVICES					70,000.00	
Totals for dept 000 - NON-DEPARTMENTAL						70,000.00	
TOTAL APPROPRIATIONS						70,000.00	
NET OF REVENUES/APPROPRIATIONS - FUND 287				24,611.92			
BEGINNING FUND BALANCE							
ENDING FUND BALANCE				24,611.92			

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
292-000-565.000	BASIC GRANT REVENUE FROM STATE	56,520.00	56,520.00	26,559.65	56,520.00	56,520.00	
292-000-567.000	CHILD CARE REIMBURSEMENT FROM STA	394,517.00	397,981.00	263,218.55	353,954.00	356,418.00	
292-000-568.000	RDSS REVENUE	64,000.00	64,000.00	2,535.66	64,000.00	64,000.00	
292-000-640.000	COST ALLOCATION REVENUE	54,102.00	54,564.00	33,968.62	48,694.00	49,022.00	
292-000-665.000	INTEREST INCOME	2,000.00	2,000.00	7,580.35	6,000.00	6,000.00	
292-000-672.000	PROBATE MONTHLY REVENUE			156.76			
292-000-684.000	PROBATE APPROPRIATION FROM COUNTY	165,221.00	152,574.00	168,574.00	328,390.00	328,884.00	
292-000-699.000	TRANSFER IN FROM FUND BALANCE	79,142.00	210,142.00				
Totals for dept 000 - NON-DEPARTMENTAL		815,502.00	937,781.00	502,593.59	857,558.00	860,844.00	
TOTAL ESTIMATED REVENUES		815,502.00	937,781.00	502,593.59	857,558.00	860,844.00	

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
292-000-961.000	BANK CHARGES	100.00	100.00				
Totals for dept 000 - NON-DEPARTMENTAL		100.00	100.00				
Dept 662 - CCF - PLACEMENT							
292-662-804.000	STATE COURT CHARGE BACK	150,000.00	265,000.00	216,426.32	250,000.00	250,000.00	
292-662-831.000	INSTITUTIONAL CARE	45,000.00	45,000.00	16,355.00	45,000.00	45,000.00	
Totals for dept 662 - CCF - PLACEMENT		195,000.00	310,000.00	232,781.32	295,000.00	295,000.00	
Dept 664 - CCF - IN HOME CARE							
292-664-702.000	WAGES - JUVENILE DIRECTOR/REFEREE	57,000.00	57,000.00	54,257.67	57,000.00	59,166.00	
292-664-702.100	WAGES - PARAPRO	39,252.00	46,526.00	42,940.54	50,014.00	50,014.00	
292-664-703.000	WAGES-- INTENSE PROBATION OFFICER	38,999.00	43,312.00	39,909.32	43,771.00	43,771.00	
292-664-703.100	JUVENILE OFFICER WAGES	17,399.00	10,840.00	9,252.58	16,453.00	16,453.00	
292-664-708.000	WORKERS COMP INSURANCE	3,242.00	3,173.00	1,829.26	3,149.00	3,149.00	
292-664-709.000	CHILD CARE FUND FICA	14,324.00	14,709.00	14,308.42	15,440.00	16,000.00	
292-664-713.000	ON CALL PER DIEM	7,280.00	7,280.00	7,240.00	7,280.00	7,280.00	
292-664-716.000	RETIREMENT - DC PLAN	9,580.00	7,774.00	7,084.27	11,940.00	12,500.00	
292-664-717.000	RETIREMENT	15,000.00	39,000.00	23,787.88	27,250.00	27,250.00	
292-664-718.000	HEALTH INSURANCE	41,734.00	50,015.00	50,572.34	52,391.00	52,391.00	
292-664-751.000	FAMILY INTERVENTION SUPPLIES	2,000.00	2,000.00	843.95	2,000.00	2,000.00	
292-664-751.100	COMMUNITY SERVICE SUPPLIES	400.00	400.00	384.45	400.00	400.00	
292-664-752.000	OFFICE SUPPLIES	500.00	500.00	98.86	500.00	500.00	
292-664-754.000	PROBATION INCENTIVES	1,600.00	1,600.00	15.27	1,600.00	1,600.00	
292-664-759.000	FLEET GAS, OIL AND GREASE	600.00	1,600.00	848.99			
292-664-791.000	MEMBERSHIPS AND SUBSCRIPTIONS	300.00	300.00	180.00	300.00	300.00	
292-664-805.000	PSYCHOLOGICAL SERVICES	6,975.00	6,975.00	2,240.00	7,000.00	7,000.00	
292-664-806.000	CONTRACTED COUNSELING SERVICES	124,990.00	124,990.00	59,987.50	100,000.00	100,000.00	
292-664-806.200	COUNSELING - TRAVEL	7,000.00	7,000.00		2,500.00	2,500.00	
292-664-806.400	COMMUNITY LIASON SERVICES	28,000.00	28,000.00	18,453.07	17,500.00	17,500.00	
292-664-807.000	INTENSIVE EDUCATION SERVICES	19,998.00	19,998.00	360.00	5,000.00	5,000.00	
292-664-824.000	HOME VISITS/FAMILY INTERVENTION S	24,999.00	24,999.00	2,010.00	5,000.00	5,000.00	
292-664-840.000	VOLUNTEER INSURANCE	160.00	160.00	100.00			
292-664-850.000	TELEPHONE EXPENSE	1,400.00	1,400.00	1,405.81	1,400.00	1,400.00	
292-664-851.000	POSTAGE	50.00	50.00		50.00	50.00	
292-664-860.100	TRAVEL EXPENSE-STAFF	8,000.00	8,000.00	2,208.10	8,000.00	8,000.00	
292-664-860.300	TRAVEL EXPENSE - VOLUNTEER	25,000.00	1,000.00	2,540.42	5,000.00	5,000.00	
292-664-931.000	FLEET REPAIRS	500.00	(500.00)				
292-664-936.000	FLEET POLICY	2,600.00	5,260.00	5,258.11			
292-664-957.000	TRAINING - STAFF	1,000.00	1,000.00	1,210.00	1,000.00	1,000.00	
292-664-961.000	BANK CHARGES				100.00	100.00	
Totals for dept 664 - CCF - IN HOME CARE		499,882.00	514,361.00	349,326.81	442,038.00	445,324.00	
Dept 665 - CCF - BASIC GRANT							
292-665-703.000	WAGES--VOLUNTEER	600.00	600.00				
292-665-801.000	SCHOOL COUNSELING	54,750.00	54,750.00	26,353.75	56,520.00	56,520.00	
292-665-860.000	TRAVEL EXPENSE--VOLUNTEER	690.00	690.00				
292-665-860.100	GAS CARDS	480.00	480.00				
Totals for dept 665 - CCF - BASIC GRANT		56,520.00	56,520.00	26,353.75	56,520.00	56,520.00	
Dept 669 - RDSS GRANT							
292-669-703.000	WAGES - RDSS	29,000.00	29,000.00	612.00	29,000.00	29,000.00	
292-669-722.000	MISC. - MEALS - RDSS	300.00	300.00		300.00	300.00	
292-669-860.000	TRAVEL EXPENSE - RDSS	34,700.00	34,700.00	1,085.06	34,700.00	34,700.00	
Totals for dept 669 - RDSS GRANT		64,000.00	64,000.00	1,697.06	64,000.00	64,000.00	

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
TOTAL APPROPRIATIONS		815,502.00	944,981.00	610,158.94	857,558.00	860,844.00	
NET OF REVENUES/APPROPRIATIONS - FUND 292			(7,200.00)	(107,565.35)			
BEGINNING FUND BALANCE		606,737.98	606,737.98	606,737.98	606,737.98	606,737.98	606,737.98
ENDING FUND BALANCE		606,737.98	599,537.98	499,172.63	606,737.98	606,737.98	606,737.98

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
293-000-402.000	MILLAGE REVENUE	47,100.00	47,100.00	46,195.27	46,195.00	46,000.00	
293-000-665.000	INTEREST INCOME	800.00	800.00	2,841.74	800.00	2,400.00	
Totals for dept 000 - NON-DEPARTMENTAL		47,900.00	47,900.00	49,037.01	46,995.00	48,400.00	
TOTAL ESTIMATED REVENUES		47,900.00	47,900.00	49,037.01	46,995.00	48,400.00	

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
293-000-961.000	BANK CHARGES	35.00	35.00			3,500.00	
Totals for dept 000 - NON-DEPARTMENTAL		35.00	35.00			3,500.00	
Dept 681 - VETERANS BURIALS							
293-681-751.000	SOLDIERS & SAILORS EXPEN	10,000.00	14,000.00	10,727.28	14,000.00	14,000.00	
293-681-844.000	VETERANS BURIALS	6,000.00	3,000.00	6,169.06	8,000.00	6,000.00	
293-681-845.000	VETERANS GRAVE MARKERS	6,000.00	5,000.00	2,460.00	8,000.00	6,000.00	
Totals for dept 681 - VETERANS BURIALS		22,000.00	22,000.00	19,356.34	30,000.00	26,000.00	
TOTAL APPROPRIATIONS		22,035.00	22,035.00	19,356.34	30,000.00	29,500.00	
NET OF REVENUES/APPROPRIATIONS - FUND 293		25,865.00	25,865.00	29,680.67	16,995.00	18,900.00	
BEGINNING FUND BALANCE		197,242.35	197,242.35	197,242.35	223,107.35	223,107.35	223,107.35
ENDING FUND BALANCE		223,107.35	223,107.35	226,923.02	240,102.35	242,007.35	223,107.35

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
295-000-403.000	VETERANS MILLAGE REVENUE	145,700.00	145,700.00	142,873.05	142,873.00	142,000.00	
295-000-665.000	INTEREST INCOME--VETERANS OFFICE	1,600.00	1,600.00	3,764.05	1,600.00	3,000.00	
295-000-699.000	TRANSFERS-IN FUND BALANCE		72,000.00			5,000.00	
Totals for dept 000 - NON-DEPARTMENTAL		147,300.00	219,300.00	146,637.10	144,473.00	150,000.00	
TOTAL ESTIMATED REVENUES		147,300.00	219,300.00	146,637.10	144,473.00	150,000.00	

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
295-000-961.000	BANK CHARGES	75.00	75.00			7,500.00	
Totals for dept 000 - NON-DEPARTMENTAL		75.00	75.00			7,500.00	
Dept 682 - VETERANS							
295-682-702.000	CLERK FULL TIME WAGES	46,408.00	46,408.00	39,794.28	44,029.00	43,300.00	
295-682-703.000	SUPERVISORY--VETERANS OFFICE	42,739.00	42,739.00	41,402.49	47,336.00	45,576.00	
295-682-708.000	WORKERS COMP INSURANCE	175.00	175.00	62.06	179.00	100.00	
295-682-709.000	SOCIAL SECURITY--VETERANS OFFICE	6,825.00	6,825.00	7,015.30	6,962.00	6,820.00	
295-682-712.000	HEALTH INSURANCE BUYOUT	5,000.00	5,000.00	5,000.06	5,100.00	5,100.00	
295-682-716.000	RETIREMENT - DC PLAN	6,250.00	6,250.00	5,937.64	6,400.00	6,240.00	
295-682-752.000	OFFICE SUPPLIES--VETERANS OFFICE	3,500.00	1,500.00	984.92	3,500.00	3,500.00	
295-682-791.000	MMBRSHIPS/SUB -- VETERANS OFFICE	500.00	700.00	679.80	700.00	700.00	
295-682-801.000	CONTRACT SERVICES	3,000.00	2,500.00	1,880.00	3,000.00	3,000.00	
295-682-843.000	INSURANCE		294.00	143.25	145.00	145.00	
295-682-850.000	TELEPHONE EXPENSE--VETERANS OFFIC	2,500.00	2,500.00	2,210.54	2,500.00	2,500.00	
295-682-851.000	POSTAGE--VETERANS OFFICE	500.00	500.00	115.74	500.00	500.00	
295-682-860.000	TRAVEL EXPENSE--VETERANS OFFICE	3,500.00	3,000.00	1,542.31	3,500.00	3,500.00	
295-682-901.000	ADVERTISING EXPENSE	300.00	300.00	128.86	300.00	300.00	
295-682-920.000	UTILITIES	3,500.00	3,500.00	4,125.57	4,500.00	4,500.00	
295-682-933.000	MAINTENANCE	1,200.00	796.00	771.67	1,200.00	1,200.00	
295-682-940.000	EQUIPMENT RENTAL - COPIER LEASE	1,500.00	1,500.00	1,340.85	1,600.00	1,600.00	
295-682-957.000	TRAINING	3,500.00	6,500.00	8,148.97	11,000.00	11,000.00	
295-682-964.000	TAX TRIBUNAL / REFUNDS	600.00	525.00		500.00	500.00	
295-682-972.000	CAPITAL OUTLAY - FURNACE		72,000.00	72,000.00			
295-682-980.000	EQUIPMENT	1,500.00	1,356.00		3,000.00	1,500.00	
295-682-986.000	GRANT PAYBACK		129.00	54.00			
Totals for dept 682 - VETERANS		132,997.00	204,997.00	193,338.31	145,951.00	141,581.00	
TOTAL APPROPRIATIONS		133,072.00	205,072.00	193,338.31	145,951.00	149,081.00	
NET OF REVENUES/APPROPRIATIONS - FUND 295		14,228.00	14,228.00	(46,701.21)	(1,478.00)	919.00	
BEGINNING FUND BALANCE		287,058.02	287,058.02	287,058.02	301,286.02	301,286.02	301,286.02
ENDING FUND BALANCE		301,286.02	301,286.02	240,356.81	299,808.02	302,205.02	301,286.02

Fund: 298 VETERANS MEMORIAL MAINTENANCE FUND

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
298-000-600.000	APPROPRIATION FROM VETERANS OFFIC	348.00	348.00				
298-000-665.000	INTEREST INCOME	2.00	2.00	3.80			
298-000-674.000	PRIVATE CONTRIBUTIONS & DONATIONS			400.00			
Totals for dept 000 - NON-DEPARTMENTAL		350.00	350.00	403.80			
TOTAL ESTIMATED REVENUES		350.00	350.00	403.80			

Fund: 298 VETERANS MEMORIAL MAINTENANCE FUND

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
298-000-920.000	UTILITIES	350.00	350.00	362.50			
Totals for dept 000 - NON-DEPARTMENTAL		350.00	350.00	362.50			
TOTAL APPROPRIATIONS		350.00	350.00	362.50			
NET OF REVENUES/APPROPRIATIONS - FUND 298				41.30			
	BEGINNING FUND BALANCE	355.37	355.37	355.37	355.37	355.37	355.37
	ENDING FUND BALANCE	355.37	355.37	396.67	355.37	355.37	355.37

Fund: 299 VETERANS PEACETIME RELIEF FUND

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
299-000-665.000	INTEREST INCOME	35.00	74.00	198.73		175.00	
299-000-674.000	PRIVATE CONTRIBUTIONS & DONATIONS	50.00	200.00	220.00	3,000.00	200.00	
299-000-699.000	TRANSFER IN FROM FUND BALANCE					3,000.00	
Totals for dept 000 - NON-DEPARTMENTAL		85.00	274.00	418.73	3,000.00	3,375.00	
TOTAL ESTIMATED REVENUES		85.00	274.00	418.73	3,000.00	3,375.00	

Fund: 299 VETERANS PEACETIME RELIEF FUND

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
299-000-838.000	VETERANS WELFARE & SUPPORT		409.00	2,794.65	3,000.00	3,000.00	
299-000-961.000	BANK CHARGES	2.00	2.00			2.00	
Totals for dept 000 - NON-DEPARTMENTAL		2.00	411.00	2,794.65	3,000.00	3,002.00	
TOTAL APPROPRIATIONS		2.00	411.00	2,794.65	3,000.00	3,002.00	
NET OF REVENUES/APPROPRIATIONS - FUND 299		83.00	(137.00)	(2,375.92)		373.00	
BEGINNING FUND BALANCE		15,291.57	15,291.57	15,291.57	15,374.57	15,374.57	15,374.57
ENDING FUND BALANCE		15,374.57	15,154.57	12,915.65	15,374.57	15,747.57	15,374.57

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
301-000-665.000	INTEREST INCOME			27.45			
Totals for dept 000 - NON-DEPARTMENTAL				27.45			
TOTAL ESTIMATED REVENUES				27.45			

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
301-000-995.000	TRANSFERS OUT		2,248.12	2,248.12			
Totals for dept 000 - NON-DEPARTMENTAL			2,248.12	2,248.12			
TOTAL APPROPRIATIONS			2,248.12	2,248.12			
NET OF REVENUES/APPROPRIATIONS - FUND 301			(2,248.12)	(2,220.67)			
	BEGINNING FUND BALANCE	2,220.67	2,220.67	2,220.67	2,220.67	2,220.67	2,220.67
	ENDING FUND BALANCE	2,220.67	(27.45)		2,220.67	2,220.67	2,220.67

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
307-000-600.000	TRANSFERS IN	383,963.00	383,963.00	361,000.00		362,000.00	
307-000-665.000	INTEREST INCOME	25.00	25.00	34.92			
Totals for dept 000 - NON-DEPARTMENTAL		383,988.00	383,988.00	361,034.92		362,000.00	
TOTAL ESTIMATED REVENUES		383,988.00	383,988.00	361,034.92		362,000.00	

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
307-000-961.000	BANK CHARGES	2.00	2.00				
307-000-992.000	PRINCIPAL PAYMENT ON JAIL BOND	245,000.00	245,000.00	245,000.00		245,000.00	
307-000-993.000	BOND AGENT FEES/CONTINUING DISCLO	1,500.00	1,500.00	2,500.00		1,500.00	
307-000-994.000	INTEREST EXPENSE ON JAIL BOND	137,463.00	137,463.00	115,500.00		115,500.00	
Totals for dept 000 - NON-DEPARTMENTAL		383,965.00	383,965.00	363,000.00		362,000.00	
TOTAL APPROPRIATIONS		383,965.00	383,965.00	363,000.00		362,000.00	
NET OF REVENUES/APPROPRIATIONS - FUND 307		23.00	23.00	(1,965.08)			
BEGINNING FUND BALANCE		2,843.18	2,843.18	2,843.18	2,866.18	2,866.18	2,866.18
ENDING FUND BALANCE		2,866.18	2,866.18	878.10	2,866.18	2,866.18	2,866.18

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
401-000-401.000	APPROPROPRIATION FROM GENERAL					200,000.00	
401-000-665.000	INTEREST INCOME	11.00	11.00	25.54			
Totals for dept 000 - NON-DEPARTMENTAL		11.00	11.00	25.54		200,000.00	
TOTAL ESTIMATED REVENUES		11.00	11.00	25.54		200,000.00	

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
401-000-801.000	CONTRACTED					200,000.00	
401-000-961.000	BANK CHARGES	1.00	1.00				
Totals for dept 000 - NON-DEPARTMENTAL		1.00	1.00			200,000.00	
TOTAL APPROPRIATIONS		1.00	1.00			200,000.00	
NET OF REVENUES/APPROPRIATIONS - FUND 401		10.00	10.00	25.54			
BEGINNING FUND BALANCE		1,866.94	1,866.94	1,866.94	1,876.94	1,876.94	1,876.94
ENDING FUND BALANCE		1,876.94	1,876.94	1,892.48	1,876.94	1,876.94	1,876.94

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
507-000-642.000	SALE OF LANDS (NET)--TAX REVERSIO	100,000.00	200,000.00	440,315.29	300,000.00	200,000.00	
507-000-665.000	INTEREST INCOME	30,000.00	30,000.00	36,975.55	30,000.00	30,000.00	
Totals for dept 000 - NON-DEPARTMENTAL		130,000.00	230,000.00	477,290.84	330,000.00	230,000.00	
Dept 013 - 2013 DELINQUENT TAXES							
507-013-639.000	FORTFEITURE FEE REVENUE 2013		225.00	225.00			
507-013-639.002	CONTRACT REVENUE 2013		30.00	30.00			
Totals for dept 013 - 2013 DELINQUENT TAXES			255.00	255.00			
Dept 018 - 2018 TAXES							
507-018-639.000	FORFEITURE		175.00	175.00			
507-018-639.001	PROPERTY INSPECTION VISIT FEES		50.00	50.00			
507-018-639.002	CONTRACT REVENUE		10.00	10.00			
507-018-639.003	CERTIFIED MAILING		20.00	20.00			
Totals for dept 018 - 2018 TAXES			255.00	255.00			
Dept 019 - 2019 TAXES							
507-019-639.000	FORF FEE 2019		175.00	175.00			
507-019-639.001	PROPERTY INSPECTION VISIT FEES		50.00	50.00			
507-019-639.002	PUBLICATION FEE -2019		25.00	25.00			
507-019-639.003	CERTIFIED MAILING 2019		25.00	25.00			
Totals for dept 019 - 2019 TAXES			275.00	275.00			
Dept 020 - 2020 TAXES							
507-020-639.000	FORF FEE REVENUE -2020		175.00	175.00			
507-020-639.001	PROPERTY INSPECTION VISIT FEES		25.00	25.00			
507-020-639.002	PUBLICATION FEE 2020		25.00	25.00			
Totals for dept 020 - 2020 TAXES			225.00	225.00			
Dept 021 - 2021 TAXES							
507-021-639.000	TITLE SEARCH (MARCH) FEE REVENUE		350.00	525.00			
507-021-639.001	PROPERTY INSPECTION VISIT FEES		100.00	100.00			
507-021-639.002	PUBLICATION COST REVENUE		50.00	50.00			
507-021-639.003	NOTICE FEES REVENUE		50.00	50.00			
Totals for dept 021 - 2021 TAXES			550.00	725.00			
Dept 022 - 2022 TAXES							
507-022-639.000	TITLE SEARCH (MARCH) FEE		525.00	525.00			
507-022-639.001	PROPERTY INSPECTION VISIT FEES		200.00	200.00			
507-022-639.002	PUBLICATION COSTS		100.00	100.00			
507-022-639.003	NOTICE FEES		100.00	100.00			
Totals for dept 022 - 2022 TAXES			925.00	925.00			
Dept 023 - 2023 TAXES							
507-023-639.000	TITLE SEARCH (MARCH) FEE	40,000.00	40,000.00	39,281.79			
507-023-639.001	PROPERTY INSPECTION VISIT FEES	12,000.00	12,000.00	11,879.21			
507-023-639.002	PUBLICATION COSTS	6,000.00	6,000.00	5,075.00			
507-023-639.003	NOTICE FEES	5,000.00	5,000.00	5,100.00			
Totals for dept 023 - 2023 TAXES		63,000.00	63,000.00	61,336.00			
Dept 024 - 2024 TAXES							
507-024-639.000	TITLE (MARCH) FEE REVENUE	40,000.00	40,000.00	54,580.86	40,000.00	40,000.00	
507-024-639.001	PROPERTY INSPECTION VISIT FEES	12,000.00	12,000.00	4,750.00	12,000.00	12,000.00	
507-024-639.002	PUBLICATION FEES	6,000.00	6,000.00		5,000.00	5,000.00	

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 024 - 2024 TAXES							
507-024-639.003	CERTIFIED MAILING	5,000.00	5,000.00				
Totals for dept 024 - 2024 TAXES		63,000.00	63,000.00	59,330.86	57,000.00	57,000.00	
Dept 025 - 2025 TAXES RECEIVABLE							
507-025-639.000	TITLE SEARCH (MARCH) FEE				40,000.00	40,000.00	
507-025-639.001	PROPERTY INSPECTION VISIT FEES				12,000.00	12,000.00	
507-025-639.002	PUBLICATION COSTS				6,000.00	6,000.00	
507-025-639.003	NOTICE FEES				5,000.00	5,000.00	
Totals for dept 025 - 2025 TAXES RECEIVABLE					63,000.00	63,000.00	
TOTAL ESTIMATED REVENUES		256,000.00	358,485.00	600,617.70	450,000.00	350,000.00	

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
507-000-752.000	OFFICE SUPPLIES	2,000.00	2,000.00	1,317.36	2,500.00	2,500.00	
507-000-791.000	MEMBERSHIPS AND SUBSCRIPTIONS	850.00	850.00	1,046.50	1,000.00	1,000.00	
507-000-815.000	RETRO ACTIVE SALE PROCEEDS PAYMEN		12,500.00	90,613.77	12,500.00	12,500.00	
507-000-817.000	LEGAL	500.00	16,881.18	27,327.55	19,000.00	19,000.00	
507-000-840.000	TREAS BOND/ INSURANCE	9,000.00	9,000.00	11,481.00	9,200.00	9,200.00	
507-000-851.000	POSTAGE		526.82	526.82	600.00	600.00	
507-000-860.000	TRAVEL EXPENSE	250.00	250.00	199.77	250.00	250.00	
507-000-901.000	ADVERTISING EXPENSE	750.00	750.00		750.00	750.00	
507-000-926.000	PAYMENT OF TAXES	500.00	500.00	40.46	300.00	300.00	
507-000-933.000	SOFTWARE / EQUIP MAINTENANCE AGRE	28,000.00	28,000.00	30,116.00	28,000.00	28,000.00	
507-000-940.000	COPIER LEASE - XEROX	700.00	700.00	574.62	700.00	700.00	
507-000-957.000	TRAINING	3,000.00	3,000.00	1,345.80	3,000.00	3,000.00	
507-000-961.000	BANK CHARGES	100.00	100.00				
507-000-980.000	EQUIPMENT	1,500.00	(108.00)				
507-000-980.100	EQUIPMENT - EMAIL UPGRADE	10,500.00	10,500.00	10,464.92	10,500.00	10,500.00	
Totals for dept 000 - NON-DEPARTMENTAL		57,650.00	85,450.00	175,054.57	88,300.00	88,300.00	
Dept 023 - 2023 TAXES							
507-023-810.000	PARCEL ADMIN FEES	30,000.00	20,000.00	15,220.02			
507-023-810.100	PROPERTY INSPECTION VISIT FEES	19,500.00	14,500.00	14,500.00			
507-023-812.000	RECORDING FEES	3,000.00	3,000.00	930.00			
507-023-853.000	CERTIFIED MAILING EXPENSE	10,000.00	11,709.00	11,708.69			
507-023-901.000	PUBLICATION EXPENSE		836.00	836.00			
Totals for dept 023 - 2023 TAXES		62,500.00	50,045.00	43,194.71			
Dept 024 - 2024 TAXES							
507-024-801.000	CONTRACT SERVICES			13,380.00			
507-024-810.000	PARCEL ADMIN FEES	15,000.00	15,000.00	15,889.98	15,000.00	15,000.00	
507-024-810.100	PROPERTY INSPECTION VISIT FEES				14,500.00	14,500.00	
507-024-812.000	RECORDING FEES				3,000.00	3,000.00	
507-024-853.000	CERTIFIED MAILING EXPENSE	10,000.00	12,580.00	12,577.48	12,500.00	12,500.00	
507-024-901.000	PUBLICATION EXPENSE				900.00	900.00	
Totals for dept 024 - 2024 TAXES		25,000.00	27,580.00	41,847.46	45,900.00	45,900.00	
Dept 025 - 2025 TAXES RECEIVABLE							
507-025-810.000	PARCEL ADMIN FEES			26.29	15,000.00	15,000.00	
Totals for dept 025 - 2025 TAXES RECEIVABLE				26.29	15,000.00	15,000.00	
Dept 901 - APPROPRIATIONS							
507-901-807.000	TRANSFER TO OTHER FUNDS	110,000.00	110,000.00	110,000.00			
Totals for dept 901 - APPROPRIATIONS		110,000.00	110,000.00	110,000.00			
TOTAL APPROPRIATIONS		255,150.00	273,075.00	370,123.03	149,200.00	149,200.00	
NET OF REVENUES/APPROPRIATIONS - FUND 507		850.00	85,410.00	230,494.67	300,800.00	200,800.00	
BEGINNING FUND BALANCE		1,373,039.75	1,373,039.75	1,373,039.75	1,373,889.75	1,373,889.75	1,373,889.75
ENDING FUND BALANCE		1,373,889.75	1,458,449.75	1,603,534.42	1,674,689.75	1,574,689.75	1,373,889.75

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
508-000-665.000	INTEREST INCOME	35.00	135.00	143.04		100.00	
508-000-699.000	TRANSFER FROM FUND BALANCE	9,099.00	9,099.00			7,500.00	
Totals for dept 000 - NON-DEPARTMENTAL		9,134.00	9,234.00	143.04		7,600.00	
Dept 751 - SECRET CAMPGROUND RV PARK							
508-751-583.000	LOCAL UNIT CONTRIBUTIONS		17,400.00	100,000.01			
508-751-645.000	WOOD SALES		389.00	389.00		1,000.00	
508-751-646.000	DUMP FEES		230.00	230.00		400.00	
508-751-672.000	COUNTY PARK REVENUE	60,000.00	60,000.00	52,620.44		60,000.00	
Totals for dept 751 - SECRET CAMPGROUND RV PARK		60,000.00	78,019.00	153,239.45		61,400.00	
Dept 753 - NATURE PARK							
508-753-667.000	HALL RENTAL			100.00			
508-753-668.000	RENTAL INCOME - HOUSE			9.00		5.00	
508-753-672.000	NATURE PARK REVENUE	12,000.00	12,000.00	22,517.42		15,000.00	
508-753-674.000	PRIVATE CONTRIBUTIONS & DONATIONS		5,000.00	5,000.00			
Totals for dept 753 - NATURE PARK		12,000.00	17,000.00	27,626.42		15,005.00	
Dept 754 - HIGH BANKS PARK & REC							
508-754-672.000	HIGHBANK PARK REVENUE	850.00	850.00	24.00			
Totals for dept 754 - HIGH BANKS PARK & REC		850.00	850.00	24.00			
TOTAL ESTIMATED REVENUES		81,984.00	105,103.00	181,032.91		84,005.00	

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
508-000-961.000	BANK CHARGES	2.00	2.00		2.00		
Totals for dept 000 - NON-DEPARTMENTAL		2.00	2.00		2.00		
Dept 751 - SECRET CAMPGROUND RV PARK							
508-751-728.000	WEB HOSTING FEE	25.00	27.25	27.22		100.00	
508-751-752.000	OFFICE SUPPLIES	343.00	343.00	196.56		500.00	
508-751-754.000	WOOD BUNDLE PURCHASES	520.00	520.00	500.00		900.00	
508-751-759.000	GAS, OIL & GREASE	100.00	180.00	158.40		200.00	
508-751-791.000	MEMBERSHIPS AND SUBSCRIPTIONS	200.00	200.00	181.13		200.00	
508-751-801.000	COUNTY PARK CONTRACT SERVICES		2,463.75	2,463.50		2,000.00	
508-751-801.100	CARETAKERS CONTRACTED SERVICE					3,250.00	
508-751-817.000	JANITORSUPPLIES--COUNTY RV PARK	1,500.00	1,600.00	1,599.08		1,500.00	
508-751-826.000	LICENSE/PERMIT FEE	368.00	538.00	198.71		500.00	
508-751-850.000	TELEPHONE EXPENSE--COUNTY PARK	400.00	573.00	525.82		600.00	
508-751-851.000	POSTAGE	50.00	50.00	21.01		50.00	
508-751-901.000	ADVERTISING EXPENSE	675.00	305.00			675.00	
508-751-920.000	UTILITIES--COUNTY PARK	20,000.00	20,000.00	17,884.79		17,500.00	
508-751-930.000	REPAIRS & MAINT	4,180.00	4,180.00	2,578.21		6,500.00	
508-751-933.000	MAINTENANCE SUPPLIES--COUNTY PARK	2,000.00	2,000.00	1,478.07			
508-751-935.000	INSURANCE	250.00	250.00	150.00		1,000.00	
508-751-935.300	CAMP SITE UPGRADE--YEARLY	4,500.00	4,500.00	2,000.00		3,000.00	
508-751-955.000	PARK EXPENSE	1,816.00	1,816.00	82.79			
508-751-964.000	RESERVATION REFUND	300.00	300.00				
508-751-970.000	CAPITAL EXPENDITURES--COUNTY PARK					5,000.00	
508-751-986.000	GRANT CAPITAL IMPROVE		34,850.00	172,323.96			
Totals for dept 751 - SECRET CAMPGROUND RV PARK		37,227.00	74,696.00	202,369.25		43,475.00	
Dept 753 - NATURE PARK							
508-753-728.000	WEB HOSTING FEE	25.00	54.45	27.23		100.00	
508-753-754.000	ANIMAL SUPPLIES	14,700.00	13,000.00	8,723.92		13,000.00	
508-753-826.000	LICENSE / PERMIT FEES	500.00	850.00	850.00		850.00	
508-753-835.000	VETERINARY SERVICES		8,103.07	7,498.86		7,000.00	
508-753-835.100	DEER HEALTH EXPENSES		40.00	40.00			
508-753-835.200	DEER CARE	700.00	1,677.48	1,592.31			
508-753-851.000	POSTAGE	30.00	30.00	2.96		30.00	
508-753-920.000	UTILITIES	15,000.00	15,000.00	13,547.33		15,000.00	
508-753-930.000	REPAIRS & MAINT		2,100.00	1,905.57		3,500.00	
508-753-934.000	MAINTENANCE SUPPLIES	2,675.00	2,675.00	2,786.75			
508-753-955.000	NATURE PARK EXPENSE	125.00	125.00	100.00			
508-753-970.000	CAPITAL IMPROVEMENTS	10,000.00	6,250.00	4,500.00			
Totals for dept 753 - NATURE PARK		43,755.00	49,905.00	41,574.93		39,480.00	
Dept 754 - HIGH BANKS PARK & REC							
508-754-930.000	REPAIR & MAINTENANCE	1,000.00	1,000.00			1,000.00	
Totals for dept 754 - HIGH BANKS PARK & REC		1,000.00	1,000.00			1,000.00	
TOTAL APPROPRIATIONS		81,984.00	125,603.00	243,944.18	2.00	83,955.00	
NET OF REVENUES/APPROPRIATIONS - FUND 508			(20,500.00)	(62,911.27)	(2.00)	50.00	
BEGINNING FUND BALANCE		94,064.37	94,064.37	94,064.37	94,064.37	94,064.37	94,064.37
ENDING FUND BALANCE		94,064.37	73,564.37	31,153.10	94,062.37	94,114.37	94,064.37

Fund: 516 100% TAX COLLECTION FUND (DELINQUENT TAX

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
516-000-445.000	INTEREST ON TAXES	8,874.00	20,000.00	19,490.61	20,000.00	20,000.00	
516-000-448.000	ADMIN FEES	301.00	1,000.00	752.74	800.00	800.00	
516-000-607.100	FORF RECORDING FEE REVENUE	190.00	300.00	300.00	300.00	300.00	
516-000-607.200	REDEMPTION RECORDING FEE REVENUE	324.00	324.00	310.00	320.00	320.00	
516-000-640.000	OCTOBER MAILING FEE	105.00	200.00	150.00	200.00	200.00	
516-000-665.000	INTEREST ON INVESTMENTS	85,000.00	85,000.00	73,393.53	85,500.00	85,500.00	
Totals for dept 000 - NON-DEPARTMENTAL		94,794.00	106,824.00	94,396.88	107,120.00	107,120.00	
TOTAL ESTIMATED REVENUES		94,794.00	106,824.00	94,396.88	107,120.00	107,120.00	

Fund: 516 100% TAX COLLECTION FUND (DELINQUENT TAX

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
516-000-815.000	RETRO ACTIVE TAX SALE PROCEEDS CL	360.00	360.00	270.00	360.00	360.00	
516-000-977.000	COUNTY BUILDING BOILER REPLACEMEN		1,200.00	1,200.00			
516-000-978.000	CAPITAL OUTLAY-MICROPHONE EQUIP			20,426.31			
Totals for dept 000 - NON-DEPARTMENTAL		360.00	1,560.00	21,896.31	360.00	360.00	
TOTAL APPROPRIATIONS		360.00	1,560.00	21,896.31	360.00	360.00	
NET OF REVENUES/APPROPRIATIONS - FUND 516		94,434.00	105,264.00	72,500.57	106,760.00	106,760.00	
BEGINNING FUND BALANCE		6,657,961.90	6,657,961.90	6,657,961.90	7,253,151.99	7,253,151.99	7,253,151.99
FUND BALANCE ADJUSTMENTS		500,756.09	500,756.09	500,756.09			
ENDING FUND BALANCE		7,253,151.99	7,263,981.99	7,231,218.56	7,359,911.99	7,359,911.99	7,253,151.99

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
533-000-445.000	INTEREST		77,000.00	85,590.08			
533-000-448.000	ADMIN FEE		9,000.00	9,853.09			
533-000-607.100	FORFEITURE RECORDING FEE REVENUE		6,065.00	6,995.00			
533-000-607.200	REDEMPTION RECORDING FEE REVENUE		6,270.00	7,980.00			
533-000-640.000	OCTOBER FEE		2,756.00	3,157.57			
533-000-665.000	INTEREST INCOME		16,867.00	27,255.35			
Totals for dept 000 - NON-DEPARTMENTAL			117,958.00	140,831.09			
TOTAL ESTIMATED REVENUES			117,958.00	140,831.09			

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
533-000-813.000	FORECLOSURE RECORDING FEE		3,000.00	(180.00)			
533-000-814.000	FORFEITURE RECORDING COSTS		3,000.00				
533-000-815.000	RETRO ACTIVE TAX SALE PROCEEDS CL		10,000.00	7,080.00			
Totals for dept 000 - NON-DEPARTMENTAL			16,000.00	6,900.00			
TOTAL APPROPRIATIONS			16,000.00	6,900.00			
NET OF REVENUES/APPROPRIATIONS - FUND 533			101,958.00	133,931.09			
BEGINNING FUND BALANCE		387,283.06	387,283.06	387,283.06	387,283.06	387,283.06	387,283.06
ENDING FUND BALANCE		387,283.06	489,241.06	521,214.15	387,283.06	387,283.06	387,283.06

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
534-000-445.000	INTEREST ON TAXES RECEIVABLE		125,000.00	170,348.48			
534-000-448.000	ADMIN FEE REVENUE		45,000.00	52,204.53			
534-000-607.100	FORFEITURE RECORDING FEE REVENUE		5,000.00	9,200.64			
534-000-607.200	REDEMPTION RECORDING FEE REVENUE		5,000.00	7,290.00			
534-000-640.000	OCTOBER MAILING FEE REVENUE		24,000.00	21,808.42			
534-000-665.000	INTEREST INCOME		15,000.00	28,636.85			
Totals for dept 000 - NON-DEPARTMENTAL			219,000.00	289,488.92			
TOTAL ESTIMATED REVENUES			219,000.00	289,488.92			

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
534-000-813.000	FORECLOSURE RECORDING FEE		3,000.00				
534-000-814.000	FORFEITURE RECORDING EXPENSE		17,580.00	17,580.00			
534-000-815.000	RETRO ACTIVE TAX SALE PROCEEDS CL		10,000.00	7,260.00			
Totals for dept 000 - NON-DEPARTMENTAL			30,580.00	24,840.00			
TOTAL APPROPRIATIONS			30,580.00	24,840.00			
NET OF REVENUES/APPROPRIATIONS - FUND 534			188,420.00	264,648.92			
BEGINNING FUND BALANCE		129,231.91	129,231.91	129,231.91	129,231.91	129,231.91	129,231.91
ENDING FUND BALANCE		129,231.91	317,651.91	393,880.83	129,231.91	129,231.91	129,231.91

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
535-000-466.000	HOMEOWNER CONTRIBUTIONS	27.00	27.00	12,413.45			
535-000-503.000	USDA RD HPG	48,000.00	48,000.00				
535-000-504.000	USDA RD HPG 2021 GRANT			29,269.00			
535-000-521.000	FHBLI	45,000.00	45,000.00	89,706.18			
535-000-522.000	CDBG PI	65,000.00	65,000.00	86,744.46			
535-000-522.010	CDBG MILLS PI	4,500.00	4,500.00				
535-000-524.100	HPG - PI	20,224.00	20,224.00	7,377.37			
535-000-525.100	MSDHA GRANT	137,250.00	137,250.00	148,235.00			
535-000-564.000	MSHDA N.E.P. GRANT REVENUE	45,000.00	45,000.00				
535-000-665.000	INTEREST INCOME	325.00	325.00	2,257.44			
Totals for dept 000 - NON-DEPARTMENTAL		365,326.00	365,326.00	376,002.90			
TOTAL ESTIMATED REVENUES		365,326.00	365,326.00	376,002.90			

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
535-000-961.000	BANK CHARGES	113.00	113.00				
Totals for dept 000 - NON-DEPARTMENTAL		113.00	113.00				
Dept 176 - INSURANCE AND BONDS							
535-176-935.000	HAZARD INSURANCE	500.00	500.00	500.00			
Totals for dept 176 - INSURANCE AND BONDS		500.00	500.00	500.00			
Dept 640 - HPG PROGRAM INCOME							
535-640-851.000	POSTAGE	350.00	350.00	237.22			
Totals for dept 640 - HPG PROGRAM INCOME		350.00	350.00	237.22			
Dept 643 - MSHDA MI-HOPE							
535-643-801.000	MI HOPE CONTRACT SERVICES	10,085.00	10,085.00	7,458.50			
535-643-802.000	MI HOPE CONTRACT LABOR	88,593.00	88,593.00	62,147.00			
Totals for dept 643 - MSHDA MI-HOPE		98,678.00	98,678.00	69,605.50			
Dept 694 - CDBG/MSHDAA							
535-694-802.000	CONTRACT LABOR	37,289.00	37,289.00				
Totals for dept 694 - CDBG/MSHDAA		37,289.00	37,289.00				
Dept 696 - CDBG/PROGRAM INCOME							
535-696-801.000	CONTRACT SERVICES	25,000.00	25,000.00	12,766.66			
535-696-802.000	CONTRACT LABOR	53,000.00	53,000.00	42,739.12			
535-696-807.000	LEGAL	5,266.00	5,266.00	275.74			
535-696-901.000	ADVERTISING EXPENSE	4,786.00	4,786.00	311.25			
535-696-933.000	EQUIPMENT REPAIR & MAINTENANCE	150.00	150.00	83.88			
535-696-960.000	RECORDING FEES	400.00	400.00	252.00			
535-696-962.000	PERMIT FEES	500.00	500.00				
535-696-963.000	TAXES	5,246.00	5,246.00				
535-696-967.000	TITLE INSURANCE FEE	605.00	605.00				
Totals for dept 696 - CDBG/PROGRAM INCOME		94,953.00	94,953.00	56,428.65			
Dept 698 - HPG PROGRAM INCOME							
535-698-752.000	OFFICE SUPPLIES	500.00	500.00	414.50			
535-698-801.000	CONTRACT SERVICES	1,500.00	1,500.00				
535-698-802.000	CONTRACT LABOR	2,500.00	2,500.00	16,057.00			
535-698-850.000	TELEPHONE EXPENSE	550.00	550.00				
535-698-940.000	EQUIPMENT RENTAL - COPIER LEASE	175.00	175.00				
535-698-985.000	COUNTY AUDIT	1,365.00	1,365.00				
Totals for dept 698 - HPG PROGRAM INCOME		6,590.00	6,590.00	16,471.50			
Dept 733 - F.H.B.L.I.							
535-733-801.000	CONTRACT SERVICES	14,754.00	14,754.00	698.24			
535-733-801.100	CONTRACT LABOR	70,000.00	70,000.00	28,295.78			
Totals for dept 733 - F.H.B.L.I.		84,754.00	84,754.00	28,994.02			
Dept 735 - MSHDA N.E.P. GRANT							
535-735-801.100	CONTRACTED LABOR	620.00	620.00				
Totals for dept 735 - MSHDA N.E.P. GRANT		620.00	620.00				
Dept 737 - HPG GRANT 2022							
535-737-801.000	CONTRACTED SERVICES	5,000.00	5,000.00	677.40			
535-737-801.100	CONTRACTED LABOR	10,000.00	10,625.00	11,514.30			
Totals for dept 737 - HPG GRANT 2022		15,000.00	15,625.00	12,191.70			

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
TOTAL APPROPRIATIONS		338,847.00	339,472.00	184,428.59			
NET OF REVENUES/APPROPRIATIONS - FUND 535		26,479.00	25,854.00	191,574.31			
	BEGINNING FUND BALANCE	122,288.86	122,288.86	122,288.86	148,767.86	148,767.86	148,767.86
	ENDING FUND BALANCE	148,767.86	148,142.86	313,863.17	148,767.86	148,767.86	148,767.86

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
540-000-445.000	INTEREST		50,000.00	61,521.38			
540-000-448.000	ADMIN FEES		50,000.00	73,489.27			
540-000-665.000	INTEREST INCOME		5,000.00	5,893.40			
Totals for dept 000 - NON-DEPARTMENTAL			105,000.00	140,904.05			
TOTAL ESTIMATED REVENUES			105,000.00	140,904.05			
NET OF REVENUES/APPROPRIATIONS - FUND 540			105,000.00	140,904.05			
BEGINNING FUND BALANCE							
ENDING FUND BALANCE			105,000.00	140,904.05			

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
549-000-665.000	INTEREST INCOME	1,800.00	5,000.00	9,254.16		5,000.00	
Totals for dept 000 - NON-DEPARTMENTAL		1,800.00	5,000.00	9,254.16		5,000.00	
Dept 371 - BUILDING INSPECTION DEPT.							
549-371-491.000	BUILDING DEPT. REVENUE	265,000.00	265,000.00	351,764.00		280,000.00	
549-371-677.000	OTHER REVENUE			85.00			
Totals for dept 371 - BUILDING INSPECTION DEPT.		265,000.00	265,000.00	351,849.00		280,000.00	
TOTAL ESTIMATED REVENUES		266,800.00	270,000.00	361,103.16		285,000.00	

Fund: 549 BUILDING INSPECTION DEPT. FUND

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
549-000-961.000	BANK CHARGES	75.00	75.00			75.00	
Totals for dept 000 - NON-DEPARTMENTAL		75.00	75.00			75.00	
Dept 371 - BUILDING INSPECTION DEPT.							
549-371-702.000	WAGES	133,809.00	133,809.00	124,595.68		136,000.00	
549-371-708.000	WORKERS COMP INSURANCE	2,382.00	2,382.00	802.13		2,000.00	
549-371-709.000	SOCIAL SECURITY	10,236.00	10,236.00	9,869.61		10,450.00	
549-371-712.000	HEALTH INSURANCE BUYOUT	2,500.00	2,500.00	2,500.16		2,500.00	
549-371-713.000	OVERTIME	200.00	200.00	118.38		200.00	
549-371-716.000	RETIREMENT - DC PLAN	7,140.00	7,140.00	4,671.80		4,760.00	
549-371-717.000	RETIREMENT - DB PLAN	35,000.00	35,000.00	32,815.79		37,000.00	
549-371-718.000	HEALTH INSURANCE	17,969.00	17,969.00	17,789.62		18,500.00	
549-371-752.000	OFFICE SUPPLIES	1,400.00	1,400.00	2,219.09		1,800.00	
549-371-752.100	CODE BOOK SUPPLIES	700.00	700.00	474.50		1,000.00	
549-371-759.000	GAS, OIL & GREASE	3,500.00	3,500.00	3,105.66		4,000.00	
549-371-791.000	MEMBERSHIPS / SUBSCRIPTIONS	700.00	700.00	425.00		700.00	
549-371-791.010	INSPECTOR LICENSE FEES	500.00	500.00	300.00		800.00	
549-371-801.000	CONTRACT SERVICES - SUB INSPECTOR	100.00	100.00			100.00	
549-371-840.000	INSURANCE BOND			100.00		100.00	
549-371-850.000	TELEPHONE EXPENSE	500.00	500.00			500.00	
549-371-851.000	POSTAGE	500.00	500.00	244.19		500.00	
549-371-860.000	TRAVEL EXPENSE	400.00	400.00			400.00	
549-371-932.000	VEHICLE REPAIRS	500.00	1,700.00	1,325.00		500.00	
549-371-933.000	BS&A MAINT FEES	4,000.00	4,000.00	4,845.00		4,000.00	
549-371-936.000	FLEET POLICY INSURANCE	6,000.00	6,895.00	6,852.21		6,895.00	
549-371-940.000	EQUIPMENT RENTAL - COPIER LEASE	250.00	250.00	195.15		250.00	
549-371-944.000	OFFICE SPACE RENT	12,000.00	12,000.00	12,000.00		11,704.00	
549-371-957.000	TRAINING	400.00	400.00			400.00	
549-371-964.000	PERMIT REFUNDS	100.00	100.00			100.00	
549-371-980.000	OFFICE EQUIPMENT	3,671.00	14,476.00	10,805.00		4,671.00	
549-371-999.000	OPERATING TRANSFERS OUT	15,000.00	15,000.00			34,250.00	
Totals for dept 371 - BUILDING INSPECTION DEPT.		259,457.00	272,357.00	236,053.97		284,080.00	
TOTAL APPROPRIATIONS		259,532.00	272,432.00	236,053.97		284,155.00	
NET OF REVENUES/APPROPRIATIONS - FUND 549		7,268.00	(2,432.00)	125,049.19		845.00	
BEGINNING FUND BALANCE		400,670.04	400,670.04	400,670.04	407,938.04	407,938.04	407,938.04
ENDING FUND BALANCE		407,938.04	398,238.04	525,719.23	407,938.04	408,783.04	407,938.04

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
588-000-402.000	MILLAGE REVENUE			(170.46)		453,160.00	
588-000-524.000	5311 FEDERAL REVENUE	250,000.00	250,000.00	109,647.61		212,248.00	
588-000-526.000	RTAP (FEDERAL)					5,500.00	
588-000-539.000	STATE REVENUE	325,000.00	408,500.00	408,075.00		391,249.00	
588-000-579.000	STATE CAPITAL GRANTS			102,430.00			
588-000-607.000	BUS FARE REVENUE	40,000.00	40,000.00	39,362.30		50,000.00	
588-000-628.000	CONTRACT FARES	20,000.00	20,000.00	19,229.35		20,000.00	
588-000-665.000	INTEREST INCOME	35,000.00	36,000.00	35,793.11		45,000.00	
588-000-672.000	ADVERTISING REVENUE	2,000.00	2,000.00				
588-000-677.000	OTHER TRANSIT REVENUE			212.43		2,000.00	
588-000-692.000	TRANSFER IN FROM FUND BALANCE	576,038.00	576,038.00			70,000.00	
Totals for dept 000 - NON-DEPARTMENTAL		1,248,038.00	1,332,538.00	714,579.34		1,249,157.00	
TOTAL ESTIMATED REVENUES		1,248,038.00	1,332,538.00	714,579.34		1,249,157.00	

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
588-000-961.000	BANK CHARGES	100.00	100.00	(39.00)			
Totals for dept 000 - NON-DEPARTMENTAL		100.00	100.00	(39.00)			
Dept 596 - TRANSPORTATION							
588-596-702.000	DRIVER FULL TIME WAGES	130,800.00	130,800.00	133,991.18		192,500.00	
588-596-702.100	MECHANIC WAGES	54,650.00	84,650.00	69,796.01		53,200.00	
588-596-702.200	DISPATCHER FULL TIME WAGES	129,700.00	129,700.00	116,328.83		84,000.00	
588-596-703.000	DIRECTOR WAGES	61,049.00	61,049.00	67,004.36		66,924.00	
588-596-704.000	DRIVER PART TIME WAGES	212,700.00	198,700.00	181,777.30		241,147.00	
588-596-704.100	DISPATCHER PART TIME WAGES	29,950.00	13,950.00	5,467.52		14,000.00	
588-596-704.200	TRANSIT PER DIEMS	1,500.00	1,840.00	1,720.00		3,000.00	
588-596-708.000	WORKERS COMP INSURANCE	16,000.00	16,000.00	7,297.54		15,000.00	
588-596-709.000	SOCIAL SECURITY	47,200.00	47,200.00	45,910.50		50,000.00	
588-596-712.000	HEALTH INSURANCE BUYOUT	2,500.00	2,500.00	2,400.00		2,400.00	
588-596-713.000	OVERTIME	12,000.00	12,000.00	6,442.97		10,000.00	
588-596-716.000	RETIREMENT - DC PLAN	18,000.00	21,140.00	21,139.89		25,000.00	
588-596-717.000	RETIREMENT	60,000.00	60,000.00	64,273.10		90,000.00	
588-596-718.000	HEALTH INSURANCE	160,000.00	160,000.00	141,946.74		180,000.00	
588-596-752.000	OFFICE SUPPLIES	500.00	600.00	561.65		500.00	
588-596-755.000	MECHANIC TOOLS / SHOP SUPPLIES	10,000.00	10,000.00	262.87		1,000.00	
588-596-759.000	GAS, OIL AND GREASE	85,000.00	85,000.00	73,934.04		80,000.00	
588-596-767.000	UNIFORMS	1,500.00	1,500.00	1,361.91		1,500.00	
588-596-776.000	JANITORIAL SUPPLIES	3,000.00	2,165.00	262.24		500.00	
588-596-791.000	MEMBERSHIPS / SUBSCRIPTIONS	1,150.00	1,175.00	1,171.06		1,200.00	
588-596-792.000	CDL LICENSE REIMBURSEMENT	500.00	500.00	80.00		500.00	
588-596-801.000	CONTRACT SERVICES - SOFTWARE MAIN	5,000.00	5,000.00	4,475.00		4,800.00	
588-596-843.000	EMPLOYEE DRUG TESTING	2,500.00	2,500.00	1,739.75		2,500.00	
588-596-850.000	TELEPHONE EXPENSE	3,500.00	3,500.00	3,020.63		3,200.00	
588-596-851.000	POSTAGE	200.00	200.00	108.22		200.00	
588-596-852.000	INTERNET SERVICES	700.00	700.00	556.95		1,000.00	
588-596-860.000	TRAVEL EXPENSE	300.00	600.00	390.00		500.00	
588-596-901.000	ADVERTISING EXPENSE	3,000.00	3,000.00	1,688.49		1,000.00	
588-596-920.000	UTILITIES	10,000.00	10,000.00	6,714.29		9,000.00	
588-596-920.100	PROPANE	7,500.00	7,200.00	4,380.51		3,500.00	
588-596-930.000	LAND & BUILDING REPAIR	10,000.00	11,000.00	10,500.00		1,500.00	
588-596-932.000	VEHICLE REPAIRS	11,000.00	11,000.00	8,158.39		1,000.00	
588-596-932.100	TIRES & TUBES	10,000.00	10,000.00	6,403.80		8,500.00	
588-596-932.200	VEHICLE MAINT / PARTS	5,000.00	5,000.00	4,784.49		7,500.00	
588-596-933.000	EQUIPMENT MAINTENANCE	5,000.00	5,000.00	2,702.26		3,200.00	
588-596-936.000	INSURANCE	70,000.00	84,175.00	84,167.97		81,800.00	
588-596-937.000	TOWING	150.00	150.00			500.00	
588-596-940.000	EQUIPMENT RENTAL - COPIER LEASE	500.00	555.00	505.34		600.00	
588-596-957.000	TRAINING	500.00	500.00	320.75		500.00	
588-596-980.000	EQUIPMENT	58,709.00	58,709.00			2,000.00	
588-596-985.000	COUNTY AUDIT	6,680.00	6,680.00			3,500.00	
588-596-986.000	LOCAL BUS OPERATING PAYBACK			45,154.00			
Totals for dept 596 - TRANSPORTATION		1,247,938.00	1,265,938.00	1,128,900.55		1,248,671.00	
TOTAL APPROPRIATIONS		1,248,038.00	1,266,038.00	1,128,861.55		1,248,671.00	
NET OF REVENUES/APPROPRIATIONS - FUND 588			66,500.00	(414,282.21)		486.00	
BEGINNING FUND BALANCE		2,047,285.15	2,047,285.15	2,047,285.15	2,047,285.15	2,047,285.15	2,047,285.15
ENDING FUND BALANCE		2,047,285.15	2,113,785.15	1,633,002.94	2,047,285.15	2,047,771.15	2,047,285.15

Fund: 595 SHERIFFS COMMISSARY FUND

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
595-000-665.000	INTEREST INCOME	50.00	50.00	280.92			
595-000-671.000	REFUNDS, REBATES & REIMBURSEMENTS	5,000.00	5,000.00				
595-000-672.000	REVENUES	5,000.00	5,000.00				
595-000-699.000	TRANSFER IN FUND BALANCE	90,054.00	90,054.00				
Totals for dept 000 - NON-DEPARTMENTAL		100,104.00	100,104.00	280.92			
TOTAL ESTIMATED REVENUES		100,104.00	100,104.00	280.92			

Fund: 595 SHERIFFS COMMISSARY FUND

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
595-000-751.000	DISBURSEMENTS	100.00	100.00				
595-000-961.000	BANK CHARGES	4.00	4.00				
595-000-965.000	TRANSFER OUT			28,335.00			
595-000-980.000	CAPITAL OUTLAY (EQUIPMENT)		4,965.00	4,965.00			
595-000-981.000	VEHICLE PURCHASE	100,000.00	95,035.00				
Totals for dept 000 - NON-DEPARTMENTAL		100,104.00	100,104.00	33,300.00			
TOTAL APPROPRIATIONS		100,104.00	100,104.00	33,300.00			
NET OF REVENUES/APPROPRIATIONS - FUND 595				(33,019.08)			
BEGINNING FUND BALANCE		65,465.82	65,465.82	65,465.82	65,465.82	65,465.82	65,465.82
ENDING FUND BALANCE		65,465.82	65,465.82	32,446.74	65,465.82	65,465.82	65,465.82

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
701-000-665.000	INTEREST INCOME			5,493.52			
Totals for dept 000 - NON-DEPARTMENTAL				5,493.52			
TOTAL ESTIMATED REVENUES				5,493.52			
NET OF REVENUES/APPROPRIATIONS - FUND 701				5,493.52			
	BEGINNING FUND BALANCE	102,076.65	102,076.65	102,076.65	117,898.41	117,898.41	117,898.41
	FUND BALANCE ADJUSTMENTS	15,821.76	15,821.76	15,821.76			
	ENDING FUND BALANCE	117,898.41	117,898.41	123,391.93	117,898.41	117,898.41	117,898.41

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
703-000-665.000	INTEREST INCOME			4,868.12			
Totals for dept 000 - NON-DEPARTMENTAL				4,868.12			
TOTAL ESTIMATED REVENUES				4,868.12			
NET OF REVENUES/APPROPRIATIONS - FUND 703				4,868.12			
	BEGINNING FUND BALANCE	3,015.95	3,015.95	3,015.95	3,015.95	3,015.95	3,015.95
	ENDING FUND BALANCE	3,015.95	3,015.95	7,884.07	3,015.95	3,015.95	3,015.95

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
704-000-665.000	INTEREST INCOME			911.47			
Totals for dept 000 - NON-DEPARTMENTAL				911.47			
TOTAL ESTIMATED REVENUES				911.47			

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
704-000-718.000	HEALTH INSURANCE			(5,002.57)			
704-000-718.100	OPTIONAL INDEMNITY PLANS			(1,330.24)			
Totals for dept 000 - NON-DEPARTMENTAL				(6,332.81)			
TOTAL APPROPRIATIONS				(6,332.81)			
NET OF REVENUES/APPROPRIATIONS - FUND 704				7,244.28			
	BEGINNING FUND BALANCE	(200.45)	(200.45)	(200.45)	(200.45)	(200.45)	(200.45)
	ENDING FUND BALANCE	(200.45)	(200.45)	7,043.83	(200.45)	(200.45)	(200.45)

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
714-000-665.000	INTEREST INCOME			44.36			
Totals for dept 000 - NON-DEPARTMENTAL				44.36			
TOTAL ESTIMATED REVENUES				44.36			
NET OF REVENUES/APPROPRIATIONS - FUND 714				44.36			
	BEGINNING FUND BALANCE	(369.57)	(369.57)	(369.57)	(369.57)	(369.57)	(369.57)
	ENDING FUND BALANCE	(369.57)	(369.57)	(325.21)	(369.57)	(369.57)	(369.57)

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
721-000-665.000	INTEREST INCOME			1,005.27			
Totals for dept 000 - NON-DEPARTMENTAL				1,005.27			
TOTAL ESTIMATED REVENUES				1,005.27			
NET OF REVENUES/APPROPRIATIONS - FUND 721				1,005.27			
	BEGINNING FUND BALANCE	1,505.84	1,505.84	1,505.84	1,505.84	1,505.84	1,505.84
	ENDING FUND BALANCE	1,505.84	1,505.84	2,511.11	1,505.84	1,505.84	1,505.84

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
841-000-665.000	INTEREST INCOME-FLOWAGE LAKE	12.00	12.00	9.99		12.00	
Totals for dept 000 - NON-DEPARTMENTAL		12.00	12.00	9.99		12.00	
TOTAL ESTIMATED REVENUES		12.00	12.00	9.99		12.00	

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
841-000-700.000	DISBURSEMENTS-FLOWAGE LAKE			2,000.00			
Totals for dept 000 - NON-DEPARTMENTAL				2,000.00			
TOTAL APPROPRIATIONS				2,000.00			
NET OF REVENUES/APPROPRIATIONS - FUND 841		12.00	12.00	(1,990.01)		12.00	
	BEGINNING FUND BALANCE	4,672.48	4,672.48	4,672.48	4,684.48	4,684.48	4,684.48
	ENDING FUND BALANCE	4,684.48	4,684.48	2,682.47	4,684.48	4,696.48	4,684.48

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
845-000-665.000	INTEREST INCOME	12.00	12.00	3.43		12.00	
Totals for dept 000 - NON-DEPARTMENTAL		12.00	12.00	3.43		12.00	
TOTAL ESTIMATED REVENUES		12.00	12.00	3.43		12.00	

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
845-000-700.000	DISBURSEMENTS			260.00			
Totals for dept 000 - NON-DEPARTMENTAL				260.00			
TOTAL APPROPRIATIONS				260.00			
NET OF REVENUES/APPROPRIATIONS - FUND 845		12.00	12.00	(256.57)		12.00	
	BEGINNING FUND BALANCE	1,691.79	1,691.79	1,691.79	1,703.79	1,703.79	1,703.79
	ENDING FUND BALANCE	1,703.79	1,703.79	1,435.22	1,703.79	1,715.79	1,703.79

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
846-000-665.000	INTEREST INCOME	7.00	7.00	4.82			
Totals for dept 000 - NON-DEPARTMENTAL		7.00	7.00	4.82			
TOTAL ESTIMATED REVENUES		7.00	7.00	4.82			

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NON-DEPARTMENTAL							
846-000-700.000	DISBURSEMENTS			420.00			
Totals for dept 000 - NON-DEPARTMENTAL				420.00			
TOTAL APPROPRIATIONS				420.00			
NET OF REVENUES/APPROPRIATIONS - FUND 846		7.00	7.00	(415.18)			
BEGINNING FUND BALANCE		2,328.28	2,328.28	2,328.28	2,335.28	2,335.28	2,335.28
ENDING FUND BALANCE		2,335.28	2,335.28	1,913.10	2,335.28	2,335.28	2,335.28

GL NUMBER	DESCRIPTION	2025-26 BOARD APPROVED BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 09/30/26	2026-27 DEPARTMENT REQUE BUDGET	2026-27 ADMIN REVIEW BUDGET	2026-27 BOARD APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON-DEPARTMENTAL							
847-000-665.000	INTEREST INCOME	20.00	20.00	17.42		20.00	
Totals for dept 000 - NON-DEPARTMENTAL		20.00	20.00	17.42		20.00	
TOTAL ESTIMATED REVENUES		20.00	20.00	17.42		20.00	
NET OF REVENUES/APPROPRIATIONS - FUND 847		20.00	20.00	17.42		20.00	
BEGINNING FUND BALANCE		7,479.95	7,479.95	7,479.95	7,499.95	7,499.95	7,499.95
ENDING FUND BALANCE		7,499.95	7,499.95	7,497.37	7,499.95	7,519.95	7,499.95
ESTIMATED REVENUES - ALL FUNDS		18,266,851.00	19,894,721.95	15,984,720.63	5,627,790.00	19,293,869.00	
APPROPRIATIONS - ALL FUNDS		17,065,858.00	18,227,172.92	15,289,373.43	11,694,616.00	18,485,199.00	
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		1,200,993.00	1,667,549.03	695,347.20	(6,066,826.00)	808,670.00	
BEGINNING FUND BALANCE - ALL FUNDS		17,429,153.75	17,429,153.75	17,429,153.75	19,146,724.60	19,146,724.60	19,146,724.60
FUND BALANCE ADJUSTMENTS - ALL FUNDS		516,577.85	516,577.85	516,577.85			
ENDING FUND BALANCE - ALL FUNDS		19,146,724.60	19,613,280.63	18,641,078.80	13,079,898.60	19,955,394.60	19,146,724.60