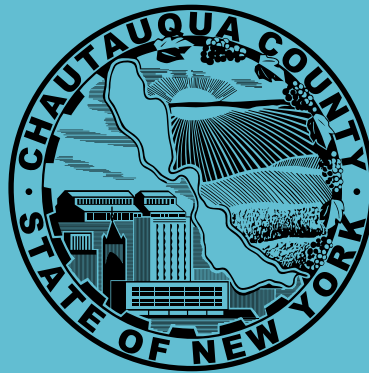


# **CHAUTAUQUA COUNTY 2026 TENTATIVE BUDGET**



**PAUL M. WENDEL, JR.  
COUNTY EXECUTIVE**

# 2026 CHAUTAUQUA COUNTY TENTATIVE BUDGET

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**2026 TENTATIVE BUDGET  
LOCAL SHARE SUMMARY**

**2026 FUND SUMMARY**

|                                                             | Col. A               | + Col. B                 | - Col. C                   | - Col. D              | - Col. E                                      | - Col. F                           | = Col. G            |
|-------------------------------------------------------------|----------------------|--------------------------|----------------------------|-----------------------|-----------------------------------------------|------------------------------------|---------------------|
|                                                             | Appropriation        | Transfers to Other Funds | Transfers from Other Funds | Attributable Revenues | Appropriated Fund Balance and Use of Reserves | Other Fund Operating (Gain) / Loss | Property Tax Levy   |
| <u>General, Highway, and Machinery Funds:</u>               |                      |                          |                            |                       |                                               |                                    |                     |
| A FUND - General                                            | 292,714,042          | 20,228,812               | 0                          | 235,495,378           |                                               |                                    | 77,447,476          |
| - Use of General Fund Balance for Capital Projects          |                      |                          |                            |                       | 0                                             |                                    | 0                   |
| - Use of General Fund Balance for One-Time CBA Bonuses      |                      |                          |                            |                       | 1,084,540                                     |                                    | (1,084,540)         |
| - Use of General Fund Balance for non-recurring Expenses    |                      |                          |                            |                       | 1,337,000                                     |                                    | (1,337,000)         |
| - Designation for Helicopter Debt Service                   |                      |                          |                            |                       | 0                                             |                                    | 0                   |
| - Use of Reserve for Capital Projects                       |                      |                          |                            |                       | 0                                             |                                    | 0                   |
| - Use of Reserve for Occupancy Tax, 3%                      |                      |                          |                            |                       | 135,000                                       |                                    | (135,000)           |
| - Use of Reserve for Occupancy Tax, 2%                      |                      |                          |                            |                       | (70,231)                                      |                                    | 70,231              |
| D FUND - Highways                                           | 23,353,765           | 0                        | 13,549,707                 | 9,204,058             | 600,000                                       |                                    | 0                   |
| DM FUND - Road Machinery                                    | 5,582,076            | 0                        | 4,477,726                  | 1,004,350             | 100,000                                       |                                    | 0                   |
| <b>Sub-Total General, Highway and Machinery Funds</b>       | <b>\$321,649,883</b> | <b>\$20,228,812</b>      | <b>\$18,027,433</b>        | <b>\$245,703,786</b>  | <b>\$3,186,309</b>                            | <b>\$0</b>                         | <b>\$74,961,167</b> |
| <u>All Other Funds:</u>                                     |                      |                          |                            |                       |                                               |                                    |                     |
| CS FUND - Liability Insurance                               | 1,896,701            |                          |                            | 1,896,701             |                                               | 0                                  | 0                   |
| EE FUND - Energy                                            | 793,969              | 0                        |                            | 1,057,528             |                                               | (263,559)                          | 0                   |
| EL FUND - Landfill                                          | 9,373,058            | 0                        |                            | 8,774,109             |                                               | 598,949                            | 0                   |
| ESN FUND - North Chautauqua Lake Sewer District             | 1,275,282            |                          |                            | 1,295,170             |                                               | (19,888)                           | 0                   |
| ESP FUND - Portland, Pomfret, Dunkirk Sewer District        | 427,025              |                          |                            | 398,281               |                                               | 28,744                             | 0                   |
| ESS FUND - South & Center Chautauqua Lake Sewer Districts   | 6,350,678            |                          |                            | 3,543,824             |                                               | 2,806,854                          | 0                   |
| EW FUND - North County Industrial Water, Sewer Districts #1 | 423,660              |                          |                            | 434,793               |                                               | (11,133)                           | 0                   |
| EWN FUND - North Chautauqua County Water District           | 1,998,764            |                          |                            | 1,690,000             |                                               | 308,764                            | 0                   |
| H FUND - Capital                                            | 8,115,807            |                          | 2,201,379                  | 5,914,428             |                                               | 0                                  | 0                   |
| M FUND - Health Insurance                                   | 25,484,595           |                          |                            | 23,895,778            |                                               | 1,588,817                          | 0                   |
| MS FUND - Self Insurance Fund (Workers' Compensation)       | 3,946,994            |                          |                            | 3,946,994             |                                               | 0                                  | 0                   |
| <b>Subtotal All Other Funds</b>                             | <b>\$60,086,533</b>  | <b>\$0</b>               | <b>\$2,201,379</b>         | <b>\$52,847,606</b>   | <b>\$0</b>                                    | <b>\$5,037,548</b>                 | <b>\$0</b>          |
| <b>Total Budget All Funds</b>                               | <b>\$381,736,416</b> | <b>\$20,228,812</b>      | <b>\$20,228,812</b>        | <b>\$298,551,392</b>  | <b>\$3,186,309</b>                            | <b>\$5,037,548</b>                 | <b>\$74,961,167</b> |

FULL VALUATION **\$12,153,504,095**

FULL VALUE RATE **\$6.168**

**2026 TENTATIVE BUDGET  
LOCAL SHARE SUMMARY**

**2025 FUND SUMMARY**

|                                                             | Col. A               | + Col. B                    | - Col. C                      | - Col. D                 | - Col. E                                               | - Col. F                               | = Col. G             |
|-------------------------------------------------------------|----------------------|-----------------------------|-------------------------------|--------------------------|--------------------------------------------------------|----------------------------------------|----------------------|
|                                                             | Appropriation        | Transfers to<br>Other Funds | Transfers from<br>Other Funds | Attributable<br>Revenues | Appropriated<br>Fund Balance<br>and Use of<br>Reserves | Other Fund<br>Operating<br>(Gain)/Loss | Property Tax<br>Levy |
| <u>General, Highway, and Machinery Funds:</u>               |                      |                             |                               |                          |                                                        |                                        |                      |
| A FUND - General                                            | 279,192,300          | 22,545,296                  | 0                             | 222,467,471              |                                                        |                                        | 79,270,125           |
| - Use of General Fund Balance for Capital Projects          |                      |                             |                               |                          | 2,000,000                                              |                                        | (2,000,000)          |
| - Use of General Fund Balance for One-Time CBA Bonuses      |                      |                             |                               |                          | 1,314,409                                              |                                        | (1,314,409)          |
| - Use of General Fund Balance for non-recurring Expenses    |                      |                             |                               |                          | 1,758,250                                              |                                        | (1,758,250)          |
| - Designation for Helicopter Debt Service                   |                      |                             |                               |                          | 285,600                                                |                                        | (285,600)            |
| - Use of Reserve for Capital Projects                       |                      |                             |                               |                          | 317,850                                                |                                        | (317,850)            |
| - Use of Reserve for Occupancy Tax                          |                      |                             |                               |                          | 337,545                                                |                                        | (337,545)            |
| D FUND - Highways                                           | 22,893,259           | 0                           | 13,548,553                    | 8,744,706                | 600,000                                                |                                        | 0                    |
| DM FUND - Road Machinery                                    | 5,907,369            | 0                           | 4,715,629                     | 1,091,740                | 100,000                                                |                                        | 0                    |
| <b>Sub-Total General, Highway and Machinery Funds</b>       | <b>\$307,992,928</b> | <b>\$22,545,296</b>         | <b>\$18,264,182</b>           | <b>\$232,303,917</b>     | <b>\$6,713,654</b>                                     | <b>\$0</b>                             | <b>\$73,256,471</b>  |
| <u>All Other Funds:</u>                                     |                      |                             |                               |                          |                                                        |                                        |                      |
| CS FUND - Liability Insurance                               | 1,640,593            |                             |                               | 1,640,593                |                                                        | 0                                      | 0                    |
| EE FUND - Energy                                            | 1,002,418            | 0                           |                               | 1,267,148                |                                                        | (264,730)                              | 0                    |
| EL FUND - Landfill                                          | 9,574,353            | -                           |                               | 8,956,838                |                                                        | 617,515                                | 0                    |
| ESN FUND - North Chautauqua Lake Sewer District             | 1,256,790            |                             |                               | 1,188,686                |                                                        | 68,104                                 | 0                    |
| ESP FUND - Portland, Pomfret, Dunkirk Sewer District        | 407,367              |                             |                               | 394,784                  |                                                        | 12,583                                 | 0                    |
| ESS FUND - South & Center Chautauqua Lake Sewer Districts   | 6,031,163            |                             |                               | 3,337,411                |                                                        | 2,693,752                              | 0                    |
| EW FUND - North County Industrial Water, Sewer Districts #1 | 383,300              |                             |                               | 438,551                  |                                                        | (55,251)                               | 0                    |
| EWN FUND - North Chautauqua County Water District           | 1,794,716            |                             |                               | 1,543,500                |                                                        | 251,216                                | 0                    |
| H FUND - Capital                                            | 12,006,307           |                             | 4,281,114                     | 7,725,193                |                                                        | 0                                      | 0                    |
| M FUND - Health Insurance                                   | 26,406,239           |                             |                               | 26,406,302               |                                                        | (63)                                   | 0                    |
| MS FUND - Self Insurance Fund (Workers' Compensation)       | 4,161,952            |                             |                               | 4,161,952                |                                                        | 0                                      | 0                    |
| <b>Subtotal All Other Funds</b>                             | <b>\$64,665,198</b>  | <b>\$0</b>                  | <b>\$4,281,114</b>            | <b>\$57,060,958</b>      | <b>\$0</b>                                             | <b>\$3,323,126</b>                     | <b>\$0</b>           |
| <b>Total Budget All Funds</b>                               | <b>\$372,658,126</b> | <b>\$22,545,296</b>         | <b>\$22,545,296</b>           | <b>\$289,364,875</b>     | <b>\$6,713,654</b>                                     | <b>\$3,323,126</b>                     | <b>\$73,256,471</b>  |

FULL VALUATION **\$10,928,426,003**

FULL VALUE RATE **\$6.703**

**2026 TENTATIVE BUDGET  
LOCAL SHARE SUMMARY**

**CHANGE FROM PRIOR YEAR**

|                                                             | Col. A              | + Col. B                    | - Col. C                      | - Col. D                 | - Col. E                                               | - Col. F                                 | = Col. G           |
|-------------------------------------------------------------|---------------------|-----------------------------|-------------------------------|--------------------------|--------------------------------------------------------|------------------------------------------|--------------------|
|                                                             | Appropriation       | Transfers to<br>Other Funds | Transfers from<br>Other Funds | Attributable<br>Revenues | Appropriated<br>Fund Balance<br>and Use of<br>Reserves | Other Fund<br>Operating<br>(Gain) / Loss | Property Tax Levy  |
| <u>General, Highway, and Machinery Funds:</u>               |                     |                             |                               |                          |                                                        |                                          |                    |
| A FUND - General                                            | 13,521,742          | (2,316,484)                 | 0                             | 13,027,907               | 0                                                      | 0                                        | (1,822,649)        |
| - Use of General Fund Balance for Capital Projects          | 0                   | 0                           | 0                             | 0                        | (2,000,000)                                            | 0                                        | 2,000,000          |
| - Use of General Fund Balance for CBA One-Time Bonus        | 0                   | 0                           | 0                             | 0                        | (229,869)                                              | 0                                        | 229,869            |
| - Use of General Fund Balance for Operating Expenses        | 0                   | 0                           | 0                             | 0                        | (421,250)                                              | 0                                        | 421,250            |
| - Designation for Helicopter Debt Service                   | 0                   | 0                           | 0                             | 0                        | (285,600)                                              | 0                                        | 285,600            |
| - Use of Reserve for Capital Projects                       | 0                   | 0                           | 0                             | 0                        | (317,850)                                              | 0                                        | 182,850            |
| - Use of Reserve for Occupancy Tax, 3%                      | 0                   | 0                           | 0                             | 0                        | (202,545)                                              | 0                                        | 337,545            |
| - Use of Reserve for Occupancy Tax, 2%                      | 0                   | 0                           | 0                             | 0                        | (70,231)                                               | 0                                        | 70,231             |
| D FUND - Highways                                           | 460,506             | 0                           | 1,154                         | 459,352                  | 0                                                      | 0                                        | 0                  |
| DM FUND - Road Machinery                                    | (325,293)           | 0                           | (237,903)                     | (87,390)                 | 0                                                      | 0                                        | 0                  |
| <b>Sub-Total General, Highway and Machinery Funds</b>       | <b>\$13,656,955</b> | <b>-\$2,316,484</b>         | <b>-\$236,749</b>             | <b>\$13,399,869</b>      | <b>-\$3,527,345</b>                                    | <b>\$0</b>                               | <b>\$1,704,696</b> |
| <u>All Other Funds:</u>                                     |                     |                             |                               |                          |                                                        |                                          |                    |
| CS FUND - Liability Insurance                               | 256,108             | 0                           | 0                             | 256,108                  | 0                                                      | 0                                        | 0                  |
| EE FUND - Energy                                            | (208,449)           | 0                           | 0                             | (209,620)                | 0                                                      | 1,171                                    | 0                  |
| EL FUND - Landfill                                          | (201,295)           | -                           | 0                             | (182,729)                | 0                                                      | (18,566)                                 | 0                  |
| ESN FUND - North Chautauqua Lake Sewer District             | 18,492              | 0                           | 0                             | 106,484                  | 0                                                      | (87,992)                                 | 0                  |
| ESP FUND - Portland, Pomfret, Dunkirk Sewer District        | 19,658              | 0                           | 0                             | 3,497                    | 0                                                      | 16,161                                   | 0                  |
| ESS FUND - South & Center Chautauqua Lake Sewer Districts   | 319,515             | 0                           | 0                             | 206,413                  | 0                                                      | 113,102                                  | 0                  |
| EW FUND - North County Industrial Water, Sewer Districts #1 | 40,360              | 0                           | 0                             | (3,758)                  | 0                                                      | 44,118                                   | 0                  |
| EWN FUND - North Chautauqua County Water District           | 204,048             | 0                           | 0                             | 146,500                  | 0                                                      | 57,548                                   | 0                  |
| H FUND - Capital                                            | (3,890,500)         | 0                           | (2,079,735)                   | (1,810,765)              | 0                                                      | 0                                        | 0                  |
| M FUND - Health Insurance                                   | (921,644)           | 0                           | 0                             | (2,510,524)              | 0                                                      | 1,588,880                                | 0                  |
| MS FUND - Self Insurance Fund (Workers' Compensation)       | (214,958)           | 0                           | 0                             | (214,958)                | 0                                                      | 0                                        | 0                  |
| <b>Subtotal All Other Funds</b>                             | <b>-\$4,578,665</b> | <b>\$0</b>                  | <b>-\$2,079,735</b>           | <b>-\$4,213,352</b>      | <b>\$0</b>                                             | <b>\$1,714,422</b>                       | <b>\$0</b>         |
| <b>Total Budget All Funds</b>                               | <b>\$9,078,290</b>  | <b>-\$2,316,484</b>         | <b>-\$2,316,484</b>           | <b>\$9,186,517</b>       | <b>-\$3,527,345</b>                                    | <b>\$1,714,422</b>                       | <b>\$1,704,696</b> |

% Inc / (Dec) 2.33%

**FULL VALUATION** **\$1,225,078,092**

% Inc / (Dec) 11.21%

**FULL VALUE RATE** **-\$0.535**

% Inc / (Dec) -7.99%

Allowable Inc. \$1,706,315

Gap **-\$1,619**

**2026 TENTATIVE BUDGET  
LOCAL SHARE SUMMARY  
A - GENERAL FUND**

|      |                                                   | APPROPRIATIONS |                  |                      |           | REVENUES       |                  |                      |           | LOCAL SHARE    |                  |                      |           |
|------|---------------------------------------------------|----------------|------------------|----------------------|-----------|----------------|------------------|----------------------|-----------|----------------|------------------|----------------------|-----------|
|      |                                                   | 2025           | 2026             | YR to YR INC / (DEC) |           | 2025           | 2026             | YR to YR INC / (DEC) |           | 2025           | 2026             | YR to YR INC / (DEC) |           |
| DEPT | ADOPTED ACCOUNT NUMBER                            | ADOPTED BUDGET | TENTATIVE BUDGET | %                    | AMOUNT    | ADOPTED BUDGET | TENTATIVE BUDGET | %                    | AMOUNT    | ADOPTED BUDGET | TENTATIVE BUDGET | %                    | AMOUNT    |
| 01   | A.1010. Legislative Board                         | 260,085        | 384,220          | 47.7%                | 124,135   | 0              | -                | -                    | 0         | 260,085        | 384,220          | 47.7%                | 124,135   |
|      | A.1040. Clerk, Legislative Board                  | 194,482        | 194,676          | 0.1%                 | 194       | 0              | -                | -                    | 0         | 194,482        | 194,676          | 0.1%                 | 194       |
|      | A.1162.1120. Conflict Administration              | 440,426        | 440,408          | 0.0%                 | (18)      | 440,420        | 440,408          | 0.0%                 | (12)      | 6              | 0                | -100.0%              | (6)       |
|      | A.1162.COUN. Conflict Administration              | 950,000        | 1,251,000        | 31.7%                | 301,000   | 256,500        | 368,000          | 43.5%                | 111,500   | 693,500        | 883,000          | 27.3%                | 189,500   |
|      | LEGISLATIVE                                       | 1,844,993      | 2,270,304        | 23.1%                | 425,311   | 696,920        | 808,408          | 16.0%                | 111,488   | 1,148,073      | 1,461,896        | 27.3%                | 313,823   |
| 02   | A.1162.1135. Supreme Court                        | 15,004         | 16,250           | 8.3%                 | 1,246     | 0              | 0                | -                    | 0         | 15,004         | 16,250           | 8.3%                 | 1,246     |
|      | A.1162.1140. Family Court                         | 16,976         | 18,386           | 8.3%                 | 1,410     | 0              | 0                | -                    | 0         | 16,976         | 18,386           | 8.3%                 | 1,410     |
|      | A.1162.1145. Surrogate Court                      | 4,949          | 5,360            | 8.3%                 | 411       | 0              | 0                | -                    | 0         | 4,949          | 5,360            | 8.3%                 | 411       |
|      | A.1162.1160. Court Library                        | 1,025          | 1,110            | 8.3%                 | 85        | 0              | 0                | -                    | 0         | 1,025          | 1,110            | 8.3%                 | 85        |
|      | A.1162.1180. Justices & Constables                | 3,500          | 3,500            | 0.0%                 | 0         | 0              | 0                | -                    | 0         | 3,500          | 3,500            | 0.0%                 | 0         |
|      | A.1162.9999. Miscellaneous                        | 0              | 0                | -                    | 0         | 261,372        | 261,372          | 0.0%                 | 0         | (261,372)      | (261,372)        | 0.0%                 | 0         |
|      | UNIFIED COURTS                                    | 41,454         | 44,606           | 7.6%                 | 3,152     | 261,372        | 261,372          | 0.0%                 | 0         | (219,918)      | (216,766)        | 1.4%                 | 3,152     |
| 03   | A.1165. DISTRICT ATTORNEY                         | 4,529,424      | 4,853,620        | 7.2%                 | 324,196   | 1,763,359      | 2,044,816        | 16.0%                | 281,457   | 2,766,065      | 2,808,804        | 1.5%                 | 42,739    |
| 05   | A.1410. County Clerk                              | 949,016        | 994,316          | 4.8%                 | 45,300    | 1,116,100      | 1,121,100        | 0.4%                 | 5,000     | (167,084)      | (126,784)        | 24.1%                | 40,300    |
|      | A.1410.1411. Motor Vehicles                       | 1,222,425      | 1,246,124        | 1.9%                 | 23,699    | 1,082,108      | 1,008,180        | -6.8%                | (73,928)  | 140,317        | 237,944          | 69.6%                | 97,627    |
|      | A.6610. Weights & Measures                        | 199,090        | 203,199          | 2.1%                 | 4,109     | 161,000        | 149,750          | -7.0%                | (11,250)  | 38,090         | 53,449           | 40.3%                | 15,359    |
|      | COUNTY CLERK                                      | 2,370,531      | 2,443,639        | 3.1%                 | 73,108    | 2,359,208      | 2,279,030        | -3.4%                | (80,178)  | 11,323         | 164,609          | 1353.8%              | 153,286   |
| 06   | A.1162.1110. Court Officers                       | 1,339,283      | 1,530,479        | 14.3%                | 191,196   | 1,410,248      | 1,556,296        | 10.4%                | 146,048   | (70,965)       | (25,817)         | 63.6%                | 45,148    |
|      | A.3020.DISP. Consolidated Dispatching             | 3,207,120      | 3,179,119        | -0.9%                | (28,001)  | 8,500          | 8,500            | 0.0%                 | 0         | 3,198,620      | 3,170,619        | -0.9%                | (28,001)  |
|      | A.3020.E911. E911 System                          | 151,880        | 231,351          | 52.3%                | 79,471    | 151,880        | 231,351          | 52.3%                | 79,471    | 0              | 0                | -                    | 0         |
|      | A.3020.PSCN. Public Safety Communications Network | 169,329        | 210,294          | 24.2%                | 40,965    | 101,584        | 104,530          | 2.9%                 | 2,946     | 67,745         | 105,764          | 56.1%                | 38,019    |
|      | A.3020.TECH. Technical Services                   | 482,123        | 527,746          | 9.5%                 | 45,623    | 51,000         | 55,500           | 8.8%                 | 4,500     | 431,123        | 472,246          | 9.5%                 | 41,123    |
|      | A.3020.W911. E911 Wireless                        | 227,069        | 324,898          | 43.1%                | 97,829    | 227,069        | 324,898          | 43.1%                | 97,829    | 0              | 0                | -                    | 0         |
|      | A.3110. Sheriff                                   | 11,224,672     | 11,916,884       | 6.2%                 | 692,212   | 1,717,158      | 1,617,158        | -5.8%                | (100,000) | 9,507,514      | 10,299,726       | 8.3%                 | 792,212   |
|      | A.3110.3114. Pistol Permit                        | 91,510         | 124,202          | 35.7%                | 32,692    | 30,000         | 36,500           | 21.7%                | 6,500     | 61,510         | 87,702           | 42.6%                | 26,192    |
|      | A.3110.GRNT. Sheriff Grants                       | 1,370,597      | 1,132,569        | -17.4%               | (238,028) | 1,370,597      | 1,132,569        | -17.4%               | (238,028) | 0              | 0                | -                    | 0         |
|      | A.3150. Jail                                      | 14,714,758     | 15,273,206       | 3.8%                 | 558,448   | 1,720,558      | 1,718,350        | -0.1%                | (2,208)   | 12,994,200     | 13,554,856       | 4.3%                 | 560,656   |
|      | A.3189.1111 Navigation/Snowmobile                 | 504,166        | 596,473          | 18.3%                | 92,307    | 77,500         | 102,150          | 31.8%                | 24,650    | 426,666        | 494,323          | 15.9%                | 67,657    |
|      | A.3315. Stop DWI                                  | 250,529        | 260,837          | 4.1%                 | 10,308    | 107,850        | 129,850          | 20.4%                | 22,000    | 142,679        | 130,987          | -8.2%                | (11,692)  |
|      | SHERIFF                                           | 33,733,036     | 35,308,058       | 4.7%                 | 1,575,022 | 6,973,944      | 7,017,652        | 0.6%                 | 43,708    | 26,759,092     | 28,290,406       | 5.7%                 | 1,531,314 |
| 09   | A.1230. COUNTY EXECUTIVE                          | 608,140        | 611,952          | 0.6%                 | 3,812     | 15,000         | 15,000           | 0.0%                 | 0         | 593,140        | 596,952          | 0.6%                 | 3,812     |
| 11   | A.1420. COUNTY ATTORNEY                           | 1,468,441      | 2,119,229        | 44.3%                | 650,788   | 167,210        | 139,269          | -16.7%               | (27,941)  | 1,301,231      | 1,979,960        | 52.2%                | 678,729   |
| 12   | A.1170. Public Defender                           | 3,587,651      | 3,996,338        | 11.4%                | 408,687   | 1,606,909      | 2,025,040        | 26.0%                | 418,131   | 1,980,742      | 1,971,298        | -0.5%                | (9,444)   |
|      | A.1170.1172. Hurrell Harring Grant                | 4,662,866      | 5,141,216        | 10.3%                | 478,350   | 4,677,707      | 5,141,216        | 9.9%                 | 463,509   | (14,841)       | 0                | 100.0%               | 14,841    |
|      | PUBLIC DEFENDER                                   | 8,250,517      | 9,137,554        | 10.8%                | 887,037   | 6,284,616      | 7,166,256        | 14.0%                | 881,640   | 1,965,901      | 1,971,298        | 0.3%                 | 5,397     |
| 13   | A.3140. PROBATION                                 | 3,781,247      | 4,158,420        | 10.0%                | 377,173   | 1,269,267      | 1,603,071        | 26.3%                | 333,804   | 2,511,980      | 2,555,349        | 1.7%                 | 43,369    |
| 14   | A.3010. Emergency Services                        | 766,857        | 782,317          | 2.0%                 | 15,460    | 79,728         | 79,750           | 0.0%                 | 22        | 687,129        | 702,567          | 2.2%                 | 15,438    |
|      | A.3410.3412. Fire Board                           | 4,000          | 4,000            | 0.0%                 | 0         | 0              | 0                | -                    | 0         | 4,000          | 4,000            | 0.0%                 | 0         |
|      | A.3625. Technical Rescue Team                     | 36,663         | 49,163           | 34.1%                | 12,500    | 0              | 0                | -                    | 0         | 36,663         | 49,163           | 34.1%                | 12,500    |
|      | A.3640. Hazardous Materials                       | 76,308         | 76,894           | 0.8%                 | 586       | 10,000         | 10,000           | 0.0%                 | 0         | 66,308         | 66,894           | 0.9%                 | 586       |
|      | A.3989. Emergency Medical Service                 | 313,284        | 252,165          | -19.5%               | (61,119)  | 3,600          | 3,600            | 0.0%                 | 0         | 309,684        | 248,565          | -19.7%               | (61,119)  |
|      | A.3989.CME. Continuing Medical Education          | 119,861        | 127,805          | 6.6%                 | 7,944     | 16,500         | 24,840           | 50.5%                | 8,340     | 103,361        | 102,965          | -0.4%                | (396)     |
|      | A.3989.EMS. Fly Car & Ambulance Services          | 3,492,946      | 4,252,413        | 21.7%                | 759,467   | 1,400,081      | 1,984,439        | 41.7%                | 584,358   | 2,092,865      | 2,267,974        | 8.4%                 | 175,109   |
|      | A.3989.EMT. EMT/CPR Training                      | 78,165         | 155,595          | 99.1%                | 77,430    | 31,000         | 40,000           | 29.0%                | 9,000     | 47,165         | 115,595          | 145.1%               | 68,430    |
|      | EMERGENCY SERVICES                                | 4,888,084      | 5,700,352        | 16.6%                | 812,268   | 1,540,909      | 2,142,629        | 39.0%                | 601,720   | 3,347,175      | 3,557,723        | 6.3%                 | 210,548   |

**2026 TENTATIVE BUDGET  
LOCAL SHARE SUMMARY  
A - GENERAL FUND**

|           |                                        |                                          |        |            |            | <u>APPROPRIATIONS</u>     |                             |                      |                  | <u>REVENUES</u>           |                             |                      |                  | <u>LOCAL SHARE</u>        |                             |                      |                  |
|-----------|----------------------------------------|------------------------------------------|--------|------------|------------|---------------------------|-----------------------------|----------------------|------------------|---------------------------|-----------------------------|----------------------|------------------|---------------------------|-----------------------------|----------------------|------------------|
|           |                                        |                                          |        |            |            | 2025<br>ADOPTED<br>BUDGET | 2026<br>TENTATIVE<br>BUDGET | YR to YR INC / (DEC) |                  | 2025<br>ADOPTED<br>BUDGET | 2026<br>TENTATIVE<br>BUDGET | YR to YR INC / (DEC) |                  | 2025<br>ADOPTED<br>BUDGET | 2026<br>TENTATIVE<br>BUDGET | YR to YR INC / (DEC) |                  |
| DEPT      | ADOPTED                                | ACCOUNT                                  | NUMBER |            |            |                           |                             | %                    | AMOUNT           |                           |                             | %                    | AMOUNT           |                           |                             | %                    | AMOUNT           |
| <b>20</b> | A.1610.                                | Office Services                          |        | 596,519    | 575,517    | -3.5%                     | (21,002)                    |                      |                  | 375,000                   | 374,250                     | -0.2%                | (750)            | 221,519                   | 201,267                     | -9.1%                | (20,252)         |
|           | A.1650.                                | Communications System                    |        | 189,244    | 187,741    | -0.8%                     | (1,503)                     |                      |                  | 236,000                   | 250,000                     | 5.9%                 | 14,000           | (46,756)                  | (62,259)                    | -33.2%               | (15,503)         |
|           | A.1680.                                | Information Technology                   |        | 2,135,883  | 2,157,095  | 1.0%                      | 21,212                      |                      |                  | 695,591                   | 698,948                     | 0.5%                 | 3,357            | 1,440,292                 | 1,458,147                   | 1.2%                 | 17,855           |
|           | A.1680.GIS.                            | Geographic Information System            |        | 30,000     | 30,000     | 0.0%                      | 0                           |                      |                  | 0                         | 0                           | -                    | 0                | 30,000                    | 30,000                      | 0.0%                 | 0                |
|           | <b>INFORMATION TECHNOLOGY SERVICES</b> |                                          |        |            |            | <b>2,951,646</b>          | <b>2,950,353</b>            | <b>0.0%</b>          | <b>(1,293)</b>   | <b>1,306,591</b>          | <b>1,323,198</b>            | <b>1.3%</b>          | <b>16,607</b>    | <b>1,645,055</b>          | <b>1,627,155</b>            | <b>-1.1%</b>         | <b>(17,900)</b>  |
| <b>21</b> | A.1310.                                | Department of Finance                    |        | 3,216,004  | 3,362,938  | 4.6%                      | 146,934                     |                      |                  | 137,750                   | 145,700                     | 5.8%                 | 7,950            | 3,078,254                 | 3,217,238                   | 4.5%                 | 138,984          |
|           | A.1330.                                | Real Property Tax                        |        | 1,041,391  | 1,077,905  | 3.5%                      | 36,514                      |                      |                  | 189,400                   | 172,240                     | -9.1%                | (17,160)         | 851,991                   | 905,665                     | 6.3%                 | 53,674           |
|           | A.1989.                                | Oth General Govt Support-Insurance Admin |        | 243,441    | 248,725    | 2.2%                      | 5,284                       |                      |                  | 243,441                   | 248,725                     | 2.2%                 | 5,284            | 0                         | 0                           | -                    | 0                |
|           | <b>FINANCE</b>                         |                                          |        |            |            | <b>4,500,836</b>          | <b>4,689,568</b>            | <b>4.2%</b>          | <b>188,732</b>   | <b>570,591</b>            | <b>566,665</b>              | <b>-0.7%</b>         | <b>(3,926)</b>   | <b>3,930,245</b>          | <b>4,122,903</b>            | <b>4.9%</b>          | <b>192,658</b>   |
| <b>23</b> | A.1430.                                | Human Resources                          |        | 1,361,048  | 1,261,579  | -7.3%                     | (99,469)                    |                      |                  | 12,000                    | 20,000                      | 66.7%                | 8,000            | 1,349,048                 | 1,241,579                   | -8.0%                | (107,469)        |
|           | A.1430.BENE.                           | Health Insurance Benefits                |        | 233,764    | 265,271    | 13.5%                     | 31,507                      |                      |                  | 233,764                   | 265,271                     | 13.5%                | 31,507           | 0                         | 0                           | -                    | 0                |
|           | <b>HUMAN RESOURCES</b>                 |                                          |        |            |            | <b>1,594,812</b>          | <b>1,526,850</b>            | <b>-4.3%</b>         | <b>(67,962)</b>  | <b>245,764</b>            | <b>285,271</b>              | <b>16.1%</b>         | <b>39,507</b>    | <b>1,349,048</b>          | <b>1,241,579</b>            | <b>-8.0%</b>         | <b>(107,469)</b> |
| <b>25</b> | <b>BLDG/GRNDS</b>                      |                                          |        |            |            |                           |                             |                      |                  |                           |                             |                      |                  |                           |                             |                      |                  |
|           | A.1620.                                | Buildings & Grounds                      |        | 1,683,225  | 1,763,137  | 4.7%                      | 79,912                      |                      |                  | 0                         | 0                           | -                    | 0                | 1,683,225                 | 1,763,137                   | 4.7%                 | 79,912           |
|           | A.1620.5020.                           | Hall R Clothier Building                 |        | 680,700    | 192,400    | -71.7%                    | (488,300)                   |                      |                  | 0                         | 0                           | -                    | 0                | 680,700                   | 192,400                     | -71.7%               | (488,300)        |
|           | A.1620.5030.                           | Court House                              |        | 81,300     | 89,785     | 10.4%                     | 8,485                       |                      |                  | 0                         | 0                           | -                    | 0                | 81,300                    | 89,785                      | 10.4%                | 8,485            |
|           | A.1620.5060.                           | Gerace Office Building                   |        | 171,350    | 192,700    | 12.5%                     | 21,350                      |                      |                  | 0                         | 0                           | -                    | 0                | 171,350                   | 192,700                     | 12.5%                | 21,350           |
|           | A.1620.5070.                           | Mayville Municipal Building              |        | 76,675     | 74,495     | -2.8%                     | (2,180)                     |                      |                  | 0                         | 0                           | -                    | 0                | 76,675                    | 74,495                      | -2.8%                | (2,180)          |
|           | A.1620.5080.                           | Jail                                     |        | 78,750     | 83,700     | 6.3%                      | 4,950                       |                      |                  | 0                         | 0                           | -                    | 0                | 78,750                    | 83,700                      | 6.3%                 | 4,950            |
|           | A.1620.6010.                           | Dunkirk Ag Center                        |        | 172,600    | 174,000    | 0.8%                      | 1,400                       |                      |                  | 0                         | 0                           | -                    | 0                | 172,600                   | 174,000                     | 0.8%                 | 1,400            |
|           | A.1620.6020.                           | Lucas Avenue                             |        | 166,500    | 172,800    | 3.8%                      | 6,300                       |                      |                  | 0                         | 0                           | -                    | 0                | 166,500                   | 172,800                     | 3.8%                 | 6,300            |
|           | A.1620.6050.                           | DMV-Dunkirk                              |        | 50,600     | 51,600     | 2.0%                      | 1,000                       |                      |                  | 0                         | 0                           | -                    | 0                | 50,600                    | 51,600                      | 2.0%                 | 1,000            |
|           | A.1620.6090.                           | DMV-Jamestown                            |        | 55,000     | 57,150     | 3.9%                      | 2,150                       |                      |                  | 0                         | 0                           | -                    | 0                | 55,000                    | 57,150                      | 3.9%                 | 2,150            |
|           | A.1620.7010.                           | South County Office Building             |        | 810,685    | 844,200    | 4.1%                      | 33,515                      |                      |                  | 0                         | 0                           | -                    | 0                | 810,685                   | 844,200                     | 4.1%                 | 33,515           |
|           | A.1620.7050.                           | 95 East Chautauqua Street                |        | 0          | 105,000    | -                         | 105,000                     |                      |                  | 0                         | 0                           | -                    | 0                | 0                         | 105,000                     | -                    | 105,000          |
|           | <b>SUBTOTALS</b>                       |                                          |        |            |            | <b>4,027,385</b>          | <b>3,800,967</b>            | <b>-5.6%</b>         | <b>(226,418)</b> | <b>0</b>                  | <b>0</b>                    | <b>-</b>             | <b>0</b>         | <b>4,027,385</b>          | <b>3,800,967</b>            | <b>-5.6%</b>         | <b>(226,418)</b> |
|           | <b>AIRPORT</b>                         |                                          |        |            |            |                           |                             |                      |                  |                           |                             |                      |                  |                           |                             |                      |                  |
|           | A.5610.5610.                           | Jamestown Airport                        |        | 901,681    | 945,575    | 4.9%                      | 43,894                      |                      |                  | 137,968                   | 117,678                     | -14.7%               | (20,290)         | 763,713                   | 827,897                     | 8.4%                 | 64,184           |
|           | A.5610.5612.                           | Dunkirk Airport                          |        | 535,368    | 574,994    | 7.4%                      | 39,626                      |                      |                  | 66,000                    | 66,000                      | 0.0%                 | 0                | 469,368                   | 508,994                     | 8.4%                 | 39,626           |
|           | <b>SUBTOTALS</b>                       |                                          |        |            |            | <b>1,437,049</b>          | <b>1,520,569</b>            | <b>5.8%</b>          | <b>83,520</b>    | <b>203,968</b>            | <b>183,678</b>              | <b>-9.9%</b>         | <b>(20,290)</b>  | <b>1,233,081</b>          | <b>1,336,891</b>            | <b>8.4%</b>          | <b>103,810</b>   |
|           | <b>CARTS</b>                           |                                          |        |            |            |                           |                             |                      |                  |                           |                             |                      |                  |                           |                             |                      |                  |
|           | A.5630.5625.                           | CARTS                                    |        | 4,314,824  | 4,407,652  | 2.2%                      | 92,828                      |                      |                  | 3,322,612                 | 3,451,538                   | 3.9%                 | 128,926          | 992,212                   | 956,114                     | -3.6%                | (36,098)         |
|           | A.5630.5631.                           | SUNY                                     |        | 104,875    | 126,000    | 20.1%                     | 21,125                      |                      |                  | 104,875                   | 126,000                     | 20.1%                | 21,125           | 0                         | 0                           | -                    | 0                |
|           | <b>SUBTOTALS</b>                       |                                          |        |            |            | <b>4,419,699</b>          | <b>4,533,652</b>            | <b>2.6%</b>          | <b>113,953</b>   | <b>3,427,487</b>          | <b>3,577,538</b>            | <b>4.4%</b>          | <b>150,051</b>   | <b>992,212</b>            | <b>956,114</b>              | <b>-3.6%</b>         | <b>(36,098)</b>  |
|           | <b>PARKS</b>                           |                                          |        |            |            |                           |                             |                      |                  |                           |                             |                      |                  |                           |                             |                      |                  |
|           | A.7110.                                | Parks                                    |        | 282,937    | 279,648    | -1.2%                     | (3,289)                     |                      |                  | 150,350                   | 151,350                     | 0.7%                 | 1,000            | 132,587                   | 128,298                     | -3.2%                | (4,289)          |
|           | A.8730.                                | Forestry                                 |        | 24,000     | 24,000     | 0.0%                      | 0                           |                      |                  | 5,500                     | 5,500                       | 0.0%                 | 0                | 18,500                    | 18,500                      | 0.0%                 | 0                |
|           | <b>SUBTOTALS</b>                       |                                          |        |            |            | <b>306,937</b>            | <b>303,648</b>              | <b>-1.1%</b>         | <b>(3,289)</b>   | <b>155,850</b>            | <b>156,850</b>              | <b>0.6%</b>          | <b>1,000</b>     | <b>151,087</b>            | <b>146,798</b>              | <b>-2.8%</b>         | <b>(4,289)</b>   |
|           | <b>PUBLIC FACILITIES</b>               |                                          |        |            |            | <b>10,191,070</b>         | <b>10,158,836</b>           | <b>-0.3%</b>         | <b>(32,234)</b>  | <b>3,787,305</b>          | <b>3,918,066</b>            | <b>3.5%</b>          | <b>130,761</b>   | <b>6,403,765</b>          | <b>6,240,770</b>            | <b>-2.5%</b>         | <b>(162,995)</b> |
| <b>31</b> | A.6010.                                | Social Services Administration           |        | 31,735,524 | 33,041,290 | 4.1%                      | 1,305,766                   |                      |                  | 24,467,290                | 26,483,255                  | 8.2%                 | 2,015,965        | 7,268,234                 | 6,558,035                   | -9.8%                | (710,199)        |
|           | A.6055.                                | Day Care                                 |        | 7,350,000  | 7,950,000  | 8.2%                      | 600,000                     |                      |                  | 7,780,070                 | 8,387,100                   | 7.8%                 | 607,030          | (430,070)                 | (437,100)                   | -1.6%                | (7,030)          |
|           | A.6070.                                | Services for Recipients                  |        | 80,000     | 300,000    | 275.0%                    | 220,000                     |                      |                  | 100,000                   | 280,000                     | 180.0%               | 180,000          | (20,000)                  | 20,000                      | -                    | 40,000           |
|           | A.6109.                                | Family Assistance                        |        | 6,500,000  | 7,000,000  | 7.7%                      | 500,000                     |                      |                  | 6,452,000                 | 6,928,000                   | 7.4%                 | 476,000          | 48,000                    | 72,000                      | 50.0%                | 24,000           |
|           | A.6119.                                | Child Care (Foster/Institution)          |        | 6,010,000  | 6,511,000  | 8.3%                      | 501,000                     |                      |                  | 4,100,000                 | 4,500,000                   | 9.8%                 | 400,000          | 1,910,000                 | 2,011,000                   | 5.3%                 | 101,000          |
|           | A.6123.                                | Juvenile Delinquent Care                 |        | 50,000     | 50,000     | 0.0%                      | 0                           |                      |                  | 0                         | 0                           | -                    | 0                | 50,000                    | 50,000                      | 0.0%                 | 0                |
|           | A.6123.RTA.                            | Raise the Age                            |        | 500,000    | 500,000    | 0.0%                      | 0                           |                      |                  | 500,000                   | 500,000                     | 0.0%                 | 0                | 0                         | 0                           | -                    | 0                |
|           | A.6129.                                | State Training School                    |        | 500,000    | 200,000    | -60.0%                    | (300,000)                   |                      |                  | 0                         | 0                           | -                    | 0                | 500,000                   | 200,000                     | -60.0%               | (300,000)        |
|           | A.6140.                                | Safety Net                               |        | 8,000,000  | 10,000,000 | 25.0%                     | 2,000,000                   |                      |                  | 3,320,000                 | 4,150,000                   | 25.0%                | 830,000          | 4,680,000                 | 5,850,000                   | 25.0%                | 1,170,000        |
|           | A.6142.                                | Emergency Aid for Adults                 |        | 160,000    | 165,000    | 3.1%                      | 5,000                       |                      |                  | 103,000                   | 101,500                     | -1.5%                | (1,500)          | 57,000                    | 63,500                      | 11.4%                | 6,500            |
|           | A.7310.                                | Youth Programs                           |        | 557,970    | 576,838    | 3.4%                      | 18,868                      |                      |                  | 484,417                   | 538,851                     | 11.2%                | 54,434           | 73,553                    | 37,987                      | -48.4%               | (35,566)         |
|           | <b>SOCIAL SERVICES BEFORE MEDICAID</b> |                                          |        |            |            | <b>61,443,494</b>         | <b>66,294,128</b>           | <b>7.9%</b>          | <b>4,850,634</b> | <b>47,306,777</b>         | <b>51,868,706</b>           | <b>9.6%</b>          | <b>4,561,929</b> | <b>14,136,717</b>         | <b>14,425,422</b>           | <b>2.0%</b>          | <b>288,705</b>   |

2026 TENTATIVE BUDGET  
LOCAL SHARE SUMMARY  
A - GENERAL FUND

|                               |                                                        | <u>APPROPRIATIONS</u>     |                             |                           |                    | <u>REVENUES</u>           |                             |                           |                    | <u>LOCAL SHARE</u>        |                             |                           |                  |
|-------------------------------|--------------------------------------------------------|---------------------------|-----------------------------|---------------------------|--------------------|---------------------------|-----------------------------|---------------------------|--------------------|---------------------------|-----------------------------|---------------------------|------------------|
| DEPT ADOPTED ACCOUNT NUMBER   |                                                        | 2025<br>ADOPTED<br>BUDGET | 2026<br>TENTATIVE<br>BUDGET | YR to YR INC / (DEC)<br>% | AMOUNT             | 2025<br>ADOPTED<br>BUDGET | 2026<br>TENTATIVE<br>BUDGET | YR to YR INC / (DEC)<br>% | AMOUNT             | 2025<br>ADOPTED<br>BUDGET | 2026<br>TENTATIVE<br>BUDGET | YR to YR INC / (DEC)<br>% | AMOUNT           |
|                               | A.6100. Medicaid                                       | 31,943,316                | 32,343,168                  | 1.3%                      | 399,852            | 0                         | 0                           | -                         | 0                  | 31,943,316                | 32,343,168                  | 1.3%                      | 399,852          |
|                               | A.6101. Medical Assistance                             | 145,000                   | 145,000                     | 0.0%                      | 0                  | 25,000                    | 25,000                      | 0.0%                      | 0                  | 120,000                   | 120,000                     | 0.0%                      | 0                |
|                               | <b>MEDICAID</b>                                        | <b>32,088,316</b>         | <b>32,488,168</b>           | <b>1.2%</b>               | <b>399,852</b>     | <b>25,000</b>             | <b>25,000</b>               | <b>0.0%</b>               | <b>0</b>           | <b>32,063,316</b>         | <b>32,463,168</b>           | <b>1.2%</b>               | <b>399,852</b>   |
|                               | <b>SOCIAL SERVICES TOTAL</b>                           | <b>93,531,810</b>         | <b>98,782,296</b>           | <b>5.6%</b>               | <b>5,250,486</b>   | <b>47,331,777</b>         | <b>51,893,706</b>           | <b>9.6%</b>               | <b>4,561,929</b>   | <b>46,200,033</b>         | <b>46,888,590</b>           | <b>1.5%</b>               | <b>688,557</b>   |
| 33                            | A.4310. Mental Hygiene Administration                  | 256,920                   | 248,267                     | -3.4%                     | (8,653)            | 280,896                   | 243,404                     | -13.3%                    | (37,492)           | (23,976)                  | 4,863                       | 120.3%                    | 28,839           |
|                               | A.4320. Mental Hygiene Programs                        | 22,863,166                | 21,548,815                  | -5.7%                     | (1,314,351)        | 23,011,822                | 21,990,074                  | -4.4%                     | (1,021,748)        | (148,656)                 | (441,259)                   | -196.8%                   | (292,603)        |
|                               | A.4322. Mental Hygiene Law                             | 750,000                   | 500,000                     | -33.3%                    | (250,000)          | 0                         | 0                           | -                         | 0                  | 750,000                   | 500,000                     | -33.3%                    | (250,000)        |
|                               | <b>MENTAL HYGIENE</b>                                  | <b>23,870,086</b>         | <b>22,297,082</b>           | <b>-6.6%</b>              | <b>(1,573,004)</b> | <b>23,292,718</b>         | <b>22,233,478</b>           | <b>-4.5%</b>              | <b>(1,059,240)</b> | <b>577,368</b>            | <b>63,604</b>               | <b>-89.0%</b>             | <b>(513,764)</b> |
|                               | <b>MENTAL HEALTH/SOCIAL SERVICES TOTAL</b>             | <b>117,401,896</b>        | <b>121,079,378</b>          | <b>3.1%</b>               | <b>3,677,482</b>   | <b>70,624,495</b>         | <b>74,127,184</b>           | <b>5.0%</b>               | <b>3,502,689</b>   | <b>46,777,401</b>         | <b>46,952,194</b>           | <b>0.4%</b>               | <b>174,793</b>   |
| 32                            | A.1185. Medical Examiners & Coroners                   | 742,538                   | 676,640                     | -8.9%                     | (65,898)           | 0                         | 2,500                       | -                         | 2,500              | 742,538                   | 674,140                     | -9.2%                     | (68,398)         |
|                               | A.2960.ADMN. Educ: Handicapped Children-Administration | 9,202,870                 | 10,385,439                  | 12.9%                     | 1,182,569          | 6,073,447                 | 6,856,233                   | 12.9%                     | 782,786            | 3,129,423                 | 3,529,206                   | 12.8%                     | 399,783          |
|                               | A.4010. Public Health Administration                   | 3,165,925                 | 3,048,314                   | -3.7%                     | (117,611)          | 2,015,884                 | 2,096,849                   | 4.0%                      | 80,965             | 1,150,041                 | 951,465                     | -17.3%                    | (198,576)        |
|                               | A.4059. Early Intervention Program                     | 1,304,705                 | 1,439,608                   | 10.3%                     | 134,903            | 884,116                   | 982,573                     | 11.1%                     | 98,457             | 420,589                   | 457,035                     | 8.7%                      | 36,446           |
|                               | A.4090. Environmental Health                           | 5,058,720                 | 5,175,195                   | 2.3%                      | 116,475            | 3,794,718                 | 3,916,515                   | 3.2%                      | 121,797            | 1,264,002                 | 1,258,680                   | -0.4%                     | (5,322)          |
|                               | <b>SUBTOTALS</b>                                       | <b>19,474,758</b>         | <b>20,725,196</b>           | <b>6.4%</b>               | <b>1,250,438</b>   | <b>12,768,165</b>         | <b>13,854,670</b>           | <b>8.5%</b>               | <b>1,086,505</b>   | <b>6,706,593</b>          | <b>6,870,526</b>            | <b>2.4%</b>               | <b>163,933</b>   |
|                               | A.4017.JAIL. Clinics-Jail                              | 2,180,460                 | 2,388,037                   | 9.5%                      | 207,577            | 60,000                    | 80,000                      | 33.3%                     | 20,000             | 2,120,460                 | 2,308,037                   | 8.8%                      | 187,577          |
|                               | <b>HEALTH DEPARTMENT TOTAL</b>                         | <b>21,655,218</b>         | <b>23,113,233</b>           | <b>6.7%</b>               | <b>1,458,015</b>   | <b>12,828,165</b>         | <b>13,934,670</b>           | <b>8.6%</b>               | <b>1,106,505</b>   | <b>8,827,053</b>          | <b>9,178,563</b>            | <b>4.0%</b>               | <b>351,510</b>   |
| 34                            | A.6772. <b>OFFICE FOR AGING SERVICES</b>               | <b>5,186,681</b>          | <b>5,844,728</b>            | <b>12.7%</b>              | <b>658,047</b>     | <b>4,101,093</b>          | <b>4,831,042</b>            | <b>17.8%</b>              | <b>729,949</b>     | <b>1,085,588</b>          | <b>1,013,686</b>            | <b>-6.6%</b>              | <b>(71,902)</b>  |
| 37                            | A.6420. Promotion of Industry                          | 321,064                   | 1,332,715                   | 315.1%                    | 1,011,651          | 30,000                    | 1,030,000                   | 3333.3%                   | 1,000,000          | 291,064                   | 302,715                     | 4.0%                      | 11,651           |
|                               | A.6420.COMC. Community Contracts                       | 884,217                   | 910,747                     | 3.0%                      | 26,530             | 0                         | 0                           | -                         | 0                  | 884,217                   | 910,747                     | 3.0%                      | 26,530           |
|                               | A.8020. Planning                                       | 825,277                   | 859,559                     | 4.2%                      | 34,282             | 267,000                   | 267,000                     | 0.0%                      | 0                  | 558,277                   | 592,559                     | 6.1%                      | 34,282           |
|                               | <b>PLANNING &amp; DEVELOPMENT</b>                      | <b>2,030,558</b>          | <b>3,103,021</b>            | <b>52.8%</b>              | <b>1,072,463</b>   | <b>297,000</b>            | <b>1,297,000</b>            | <b>336.7%</b>             | <b>1,000,000</b>   | <b>1,733,558</b>          | <b>1,806,021</b>            | <b>4.2%</b>               | <b>72,463</b>    |
|                               | A.6420.TOUR. Tourism                                   | 1,405,227                 | 1,263,698                   | -10.1%                    | (141,529)          | 1,067,682                 | 1,128,698                   | 5.7%                      | 61,016             | 337,545                   | 135,000                     | -60.0%                    | (202,545)        |
|                               | A.8020.WTRS. Watershed Administration                  | 1,087,863                 | 1,212,178                   | 11.4%                     | 124,315            | 928,188                   | 980,039                     | 5.6%                      | 51,851             | 159,675                   | 232,139                     | 45%                       | 72,464           |
|                               | <b>OCCUPANCY TAX</b>                                   | <b>2,493,090</b>          | <b>2,475,876</b>            | <b>-0.7%</b>              | <b>(17,214)</b>    | <b>1,995,870</b>          | <b>2,108,737</b>            | <b>5.7%</b>               | <b>112,867</b>     | <b>497,220</b>            | <b>367,139</b>              | <b>-26%</b>               | <b>(130,081)</b> |
|                               | <b>PLANNING &amp; DEVELOPMENT TOTAL</b>                | <b>4,523,648</b>          | <b>5,578,897</b>            | <b>23.3%</b>              | <b>1,055,249</b>   | <b>2,292,870</b>          | <b>3,405,737</b>            | <b>48.5%</b>              | <b>1,112,867</b>   | <b>2,230,778</b>          | <b>2,173,160</b>            | <b>-2.6%</b>              | <b>(57,618)</b>  |
| 41                            | A.1450. <b>BOARD OF ELECTIONS</b>                      | <b>1,308,389</b>          | <b>1,337,291</b>            | <b>2.2%</b>               | <b>28,902</b>      | <b>86,904</b>             | <b>122,250</b>              | <b>40.7%</b>              | <b>35,346</b>      | <b>1,221,485</b>          | <b>1,215,041</b>            | <b>-0.5%</b>              | <b>(6,444)</b>   |
| 42                            | A.6510. <b>VETERANS SERVICE AGENCY</b>                 | <b>319,167</b>            | <b>329,116</b>              | <b>3.1%</b>               | <b>9,949</b>       | <b>27,200</b>             | <b>27,200</b>               | <b>0.0%</b>               | <b>0</b>           | <b>291,967</b>            | <b>301,916</b>              | <b>3.4%</b>               | <b>9,949</b>     |
| <b>DEPARTMENTAL SUBTOTALS</b> |                                                        | <b>231,149,230</b>        | <b>243,255,984</b>          | <b>5.2%</b>               | <b>12,106,754</b>  | <b>117,202,783</b>        | <b>126,018,786</b>          | <b>7.5%</b>               | <b>8,816,003</b>   | <b>113,946,447</b>        | <b>117,237,198</b>          | <b>2.9%</b>               | <b>3,290,751</b> |

2026 TENTATIVE BUDGET  
LOCAL SHARE SUMMARY  
A - GENERAL FUND

|                                            |              |                                           |  |  | <u>APPROPRIATIONS</u>     |                             |                      |                      | <u>REVENUES</u>           |                             |                      |                      | <u>LOCAL SHARE</u>        |                             |                      |                       |
|--------------------------------------------|--------------|-------------------------------------------|--|--|---------------------------|-----------------------------|----------------------|----------------------|---------------------------|-----------------------------|----------------------|----------------------|---------------------------|-----------------------------|----------------------|-----------------------|
|                                            |              |                                           |  |  | 2025<br>ADOPTED<br>BUDGET | 2026<br>TENTATIVE<br>BUDGET | YR to YR INC / (DEC) |                      | 2025<br>ADOPTED<br>BUDGET | 2026<br>TENTATIVE<br>BUDGET | YR to YR INC / (DEC) |                      | 2025<br>ADOPTED<br>BUDGET | 2026<br>TENTATIVE<br>BUDGET | YR to YR INC / (DEC) |                       |
| DEPT ADOPTED ACCOUNT NUMBER                |              |                                           |  |  |                           |                             | %                    | AMOUNT               |                           |                             | %                    | AMOUNT               |                           |                             | %                    | AMOUNT                |
| <b>COUNTY-WIDE EXPENDITURES / REVENUES</b> |              |                                           |  |  |                           |                             |                      |                      |                           |                             |                      |                      |                           |                             |                      |                       |
| 99                                         | A.1310.9999. | Miscellaneous                             |  |  | 0                         | 0                           | -                    | 0                    | 61,014,889                | 63,097,298                  | 3.4%                 | 2,082,409            | (61,014,889)              | (63,097,298)                | -3.4%                | (2,082,409)           |
|                                            | A.1330.ROLL  | Other Tax Rolls Maintenance & Processing  |  |  | 125,817                   | 128,737                     | 2.3%                 | 2,920                | 125,000                   | 128,798                     | 3.0%                 | 3,798                | 817                       | (61)                        | -107.5%              | (878)                 |
|                                            | A.1355.      | Tax Assessment                            |  |  | 15,000                    | 5,000                       | -66.7%               | (10,000)             | 0                         | 0                           | -                    | 0                    | 15,000                    | 5,000                       | -66.7%               | (10,000)              |
|                                            | A.1362.      | Tax Advertising & Expense                 |  |  | 300,091                   | 301,554                     | 0.5%                 | 1,463                | 315,000                   | 315,000                     | 0.0%                 | 0                    | (14,909)                  | (13,446)                    | 9.8%                 | 1,463                 |
|                                            | A.1430.COEM. | Countywide Employee Expenses              |  |  | 99,160                    | 102,015                     | 2.9%                 | 2,855                | 0                         | 0                           | -                    | 0                    | 99,160                    | 102,015                     | 2.9%                 | 2,855                 |
|                                            | A.1955.      | Payments in Lieu of Taxes                 |  |  | 0                         | 0                           | -                    | 0                    | 464,853                   | 830,858                     | 78.7%                | 366,005              | (464,853)                 | (830,858)                   | -78.7%               | (366,005)             |
|                                            | A.1985.      | Municipal Sales Tax                       |  |  | 39,012,883                | 40,620,221                  | 4.1%                 | 1,607,338            | 39,012,163                | 40,620,221                  | 4.1%                 | 1,608,058            | 720                       | 0                           | -100.0%              | (720)                 |
|                                            | A.2490.      | Community College Tuition                 |  |  | 4,953,721                 | 5,052,796                   | 2.0%                 | 99,075               | 0                         | 0                           | -                    | 0                    | 4,953,721                 | 5,052,796                   | 2.0%                 | 99,075                |
|                                            | A.3410.3411. | Fire Service Loan/Grant                   |  |  | 0                         | 0                           | -                    | 0                    | 16,906                    | 18,913                      | 11.9%                | 2,007                | (16,906)                  | (18,913)                    | -11.9%               | (2,007)               |
|                                            | A.9730.      | Debt Service                              |  |  | 3,536,398                 | 3,247,735                   | -8.2%                | (288,663)            | 2,352,613                 | 2,264,125                   | -3.8%                | (88,488)             | 1,183,785                 | 983,610                     | -16.9%               | (200,175)             |
|                                            | A.9950.      | Transfer to Capital (A to H)              |  |  | 4,281,114                 | 2,201,379                   | -48.6%               | (2,079,735)          | 1,963,264                 | 2,201,379                   | 12.1%                | 238,115              | 2,317,850                 | 0                           | -100.0%              | (2,317,850)           |
|                                            |              | <b>MISCELLANEOUS</b>                      |  |  | <b>52,324,184</b>         | <b>51,659,437</b>           | <b>-1.3%</b>         | <b>(664,747)</b>     | <b>105,264,688</b>        | <b>109,476,592</b>          | <b>4.0%</b>          | <b>4,211,904</b>     | <b>(52,940,504)</b>       | <b>(57,817,155)</b>         | <b>-9.2%</b>         | <b>(4,876,651)</b>    |
| <b>A FUND SUBTOTAL</b>                     |              |                                           |  |  | <b>283,473,414</b>        | <b>294,915,421</b>          | <b>4.0%</b>          | <b>11,442,007</b>    | <b>222,467,471</b>        | <b>235,495,378</b>          | <b>5.9%</b>          | <b>13,027,907</b>    | <b>61,005,943</b>         | <b>59,420,043</b>           | <b>-2.6%</b>         | <b>(1,585,900)</b>    |
| <b>TRANSFERS OUT</b>                       |              |                                           |  |  |                           |                             |                      |                      |                           |                             |                      |                      |                           |                             |                      |                       |
|                                            | A.9901.      | Transfer to County Road Fund (A to D)     |  |  | 13,548,553                | 13,549,707                  | 0.0%                 | 1,154                | 0                         | 0                           | -                    | 0                    | 13,548,553                | 13,549,707                  | 0.0%                 | 1,154                 |
|                                            | A.9901.      | Transfer to Road Machinery Fund (A to DM) |  |  | 4,715,629                 | 4,477,726                   | -5.0%                | (237,903)            | 0                         | 0                           | -                    | 0                    | 4,715,629                 | 4,477,726                   | -5.0%                | (237,903)             |
|                                            |              | <b>Subtotal Transfers Out</b>             |  |  | <b>18,264,182</b>         | <b>18,027,433</b>           | <b>-1.3%</b>         | <b>(236,749)</b>     | <b>0</b>                  | <b>0</b>                    | <b>-</b>             | <b>0</b>             | <b>18,264,182</b>         | <b>18,027,433</b>           | <b>-1.3%</b>         | <b>(236,749)</b>      |
| <b>NET A FUND TOTAL</b>                    |              |                                           |  |  | <b>\$ 301,737,596</b>     | <b>\$ 312,942,854</b>       | <b>3.7%</b>          | <b>\$ 11,205,258</b> | <b>\$ 222,467,471</b>     | <b>\$ 235,495,378</b>       | <b>5.9%</b>          | <b>\$ 13,027,907</b> | <b>\$ 79,270,125</b>      | <b>\$ 77,447,476</b>        | <b>-2.3%</b>         | <b>\$ (1,822,649)</b> |

2026 TENTATIVE BUDGET  
LOCAL SHARE SUMMARY  
D - COUNTY ROAD FUND

| APPROPRIATIONS                                |                           |                             |                           |           | REVENUES                  |                             |                           |            | LOCAL SHARE               |                             |                           |           |
|-----------------------------------------------|---------------------------|-----------------------------|---------------------------|-----------|---------------------------|-----------------------------|---------------------------|------------|---------------------------|-----------------------------|---------------------------|-----------|
|                                               |                           |                             |                           |           |                           |                             |                           |            |                           |                             |                           |           |
| DEPT ADOPTED ACCOUNT NUMBER                   | 2025<br>ADOPTED<br>BUDGET | 2026<br>TENTATIVE<br>BUDGET | YR to YR INC / (DEC)<br>% | AMOUNT    | 2025<br>ADOPTED<br>BUDGET | 2026<br>TENTATIVE<br>BUDGET | YR to YR INC / (DEC)<br>% | AMOUNT     | 2025<br>ADOPTED<br>BUDGET | 2026<br>TENTATIVE<br>BUDGET | YR to YR INC / (DEC)<br>% | AMOUNT    |
| 25 D.5010. Public Facilities Administration   | 484,763                   | 513,135                     | 5.9%                      | 28,372    | 436,965                   | 477,570                     | 9.3%                      | 40,605     | 47,798                    | 35,565                      | -25.6%                    | (12,233)  |
| D.5020. Engineering                           | 789,013                   | 765,420                     | -3.0%                     | (23,593)  | 0                         | 0                           | -                         | 0          | 789,013                   | 765,420                     | -3.0%                     | (23,593)  |
| SUBTOTALS (Admin, Engineering)                | 1,273,776                 | 1,278,555                   | 0.4%                      | 4,779     | 436,965                   | 477,570                     | 9.3%                      | 40,605     | 836,811                   | 800,985                     | -4.3%                     | (35,826)  |
| D.5110. Maintenance of Roads                  | 10,499,855                | 10,673,664                  | 1.7%                      | 173,809   | 0                         | 0                           | -                         | 0          | 10,499,855                | 10,673,664                  | 1.7%                      | 173,809   |
| D.5110.3310. Pavement Marking                 | 450,000                   | 450,000                     | 0.0%                      | 0         | 0                         | 0                           | -                         | 0          | 450,000                   | 450,000                     | 0.0%                      | 0         |
| D.5142. Snow Removal: County Roads            | 1,792,092                 | 2,200,314                   | 22.8%                     | 408,222   | 180,205                   | 225,256                     | 25.0%                     | 45,051     | 1,611,887                 | 1,975,058                   | 22.5%                     | 363,171   |
| SUBTOTALS (Maint, Marking, Snow Removal)      | 12,741,947                | 13,323,978                  | 4.6%                      | 582,031   | 180,205                   | 225,256                     | 25.0%                     | 45,051     | 12,561,742                | 13,098,722                  | 4.3%                      | 536,980   |
| CAPITAL IMPROVEMENTS                          |                           |                             |                           |           |                           |                             |                           |            |                           |                             |                           |           |
| D.5112.390. County Bridge Program             | 1,487,502                 | 1,487,502                   | 0.0%                      | 0         | 1,487,502                 | 1,487,502                   | 0.0%                      | 0          | 0                         | 0                           | -                         | 0         |
| D.5112.391. Highway Improvements              | 7,390,034                 | 7,263,730                   | -1.7%                     | (126,304) | 6,640,034                 | 7,013,730                   | 5.6%                      | 373,696    | 750,000                   | 250,000                     | -66.7%                    | (500,000) |
| SUBTOTALS                                     | 8,877,536                 | 8,751,232                   | -1.4%                     | (126,304) | 8,127,536                 | 8,501,232                   | 4.6%                      | 373,696    | 750,000                   | 250,000                     | -66.7%                    | (500,000) |
| DPF                                           | 22,893,259                | 23,353,765                  | 2.0%                      | 460,506   | 8,744,706                 | 9,204,058                   | 5.3%                      | 459,352    | \$14,148,553              | \$14,149,707                | 0.0%                      | 1,154     |
| D FUND SUBTOTAL                               | 22,893,259                | 23,353,765                  | 2.0%                      | 460,506   | 8,744,706                 | 9,204,058                   | 5.3%                      | \$459,352  | 14,148,553                | 14,149,707                  | 0.0%                      | 1,154     |
| TRANSFERS IN                                  |                           |                             |                           |           |                           |                             |                           |            |                           |                             |                           |           |
| D.9901. Transfer to County Road Fund (A to D) | 0                         | 0                           | -                         | 0         | 13,548,553                | 13,549,707                  | 0.0%                      | 1,154      | (13,548,553)              | (13,549,707)                | 0.0%                      | (1,154)   |
| Subtotal Transfers In                         | 0                         | 0                           | -                         | 0         | 13,548,553                | 13,549,707                  | 0.0%                      | 1,154      | (13,548,553)              | (13,549,707)                | 0.0%                      | (1,154)   |
| NET D FUND TOTAL                              | \$ 22,893,259             | \$ 23,353,765               | 2.0%                      | \$460,506 | \$ 22,293,259             | \$ 22,753,765               | 2.1%                      | \$ 460,506 | \$600,000                 | \$600,000                   | 0.0%                      | \$0       |

2026 TENTATIVE BUDGET  
LOCAL SHARE SUMMARY  
DM - ROAD MACHINERY FUND

|                             |          |                                           | <u>APPROPRIATIONS</u>     |                             |                      |              | <u>REVENUES</u>           |                             |                      |              | <u>LOCAL SHARE</u>        |                             |                      |           |
|-----------------------------|----------|-------------------------------------------|---------------------------|-----------------------------|----------------------|--------------|---------------------------|-----------------------------|----------------------|--------------|---------------------------|-----------------------------|----------------------|-----------|
| DEPT ADOPTED ACCOUNT NUMBER |          |                                           | 2025<br>ADOPTED<br>BUDGET | 2026<br>TENTATIVE<br>BUDGET | YR to YR INC / (DEC) |              | 2025<br>ADOPTED<br>BUDGET | 2026<br>TENTATIVE<br>BUDGET | YR to YR INC / (DEC) |              | 2025<br>ADOPTED<br>BUDGET | 2026<br>TENTATIVE<br>BUDGET | YR to YR INC / (DEC) |           |
|                             |          |                                           |                           |                             | %                    | AMOUNT       |                           |                             | %                    | AMOUNT       |                           |                             | %                    | AMOUNT    |
| 25                          | DM.5130. | Road Machinery                            | 4,899,159                 | 4,793,214                   | -2.2%                | (105,945)    | 1,091,740                 | 1,004,350                   | -8.0%                | (87,390)     | 3,807,419                 | 3,788,864                   | -0.5%                | (18,555)  |
|                             | DM.9730. | Debt Service                              | 1,008,210                 | 788,862                     | -21.8%               | (219,348)    | 0                         | -                           |                      | 0            | 1,008,210                 | 788,862                     | -21.8%               | (219,348) |
|                             |          | DPF                                       | 5,907,369                 | 5,582,076                   | -5.5%                | (325,293)    | 1,091,740                 | 1,004,350                   | -8.0%                | (87,390)     | 4,815,629                 | 4,577,726                   | -4.9%                | (237,903) |
| DM FUND SUBTOTAL            |          |                                           | 5,907,369                 | 5,582,076                   | -5.5%                | (325,293)    | 1,091,740                 | 1,004,350                   | -8.0%                | (87,390)     | 4,815,629                 | 4,577,726                   | -4.9%                | (237,903) |
| TRANSFERS IN                |          |                                           |                           |                             |                      |              |                           |                             |                      |              |                           |                             |                      |           |
|                             | DM.9901. | Transfer to Road Machinery Fund (A to DM) | 0                         |                             | -                    | 0            | 4,715,629                 | 4,477,726                   | -5.0%                | (237,903)    | (4,715,629)               | (4,477,726)                 | 5.0%                 | 237,903   |
|                             |          | Subtotal Transfers In                     | 0                         | 0                           |                      | 0            | 4,715,629                 | 4,477,726                   | -5.0%                | (237,903)    | (4,715,629)               | (4,477,726)                 | 5.0%                 | 237,903   |
| NET DM FUND TOTAL           |          |                                           | \$ 5,907,369              | \$ 5,582,076                | -5.5%                | \$ (325,293) | \$ 5,807,369              | \$ 5,482,076                | -5.6%                | \$ (325,293) | \$100,000                 | \$100,000                   | 0.0%                 | \$0       |

2026 TENTATIVE BUDGET  
LOCAL SHARE SUMMARY  
ALL OTHER FUNDS

|                      |                                                     | APPROPRIATIONS            |                             |                                     |             | REVENUES                  |                             |                                     |             | OPERATING (GAIN)/LOSS     |                             |                                     |             |
|----------------------|-----------------------------------------------------|---------------------------|-----------------------------|-------------------------------------|-------------|---------------------------|-----------------------------|-------------------------------------|-------------|---------------------------|-----------------------------|-------------------------------------|-------------|
| FUND                 | DESCRIPTION                                         | 2025<br>ADOPTED<br>BUDGET | 2026<br>TENTATIVE<br>BUDGET | YR to YR INC / (DEC)<br>%<br>AMOUNT |             | 2025<br>ADOPTED<br>BUDGET | 2026<br>TENTATIVE<br>BUDGET | YR to YR INC / (DEC)<br>%<br>AMOUNT |             | 2025<br>ADOPTED<br>BUDGET | 2026<br>TENTATIVE<br>BUDGET | YR to YR INC / (DEC)<br>%<br>AMOUNT |             |
| 98                   | CS FUND Liability Insurance                         | 1,640,593                 | 1,896,701                   | 15.6%                               | 256,108     | 1,640,593                 | 1,896,701                   | 15.6%                               | 256,108     | 0                         | 0                           | -                                   | 0           |
| 24                   | EE FUND Energy                                      | 1,002,418                 | 793,969                     | -20.8%                              | (208,449)   | 1,267,148                 | 1,057,528                   | -16.5%                              | (209,620)   | (264,730)                 | (263,559)                   | 0.4%                                | 1,171       |
| 24                   | EL FUND Landfill                                    | 9,574,353                 | 9,373,058                   | -2.1%                               | (201,295)   | 8,956,838                 | 8,774,109                   | -2.0%                               | (182,729)   | 617,515                   | 598,949                     | -3.0%                               | (18,566)    |
| 28                   | ESN FUND North Chautauqua Lake Sewer District       | 1,256,790                 | 1,275,282                   | 1.5%                                | 18,492      | 1,188,686                 | 1,295,170                   | 9.0%                                | 106,484     | 68,104                    | (19,888)                    | -129.2%                             | (87,992)    |
| 30                   | ESP FUND Portland, Pomfret, Dunkirk Sewer District  | 407,367                   | 427,025                     | 4.8%                                | 19,658      | 394,784                   | 398,281                     | 0.9%                                | 3,497       | 12,583                    | 28,744                      | 128.4%                              | 16,161      |
| 27                   | ESS FUND South & Center Chautauqua Lake Sewer Distr | 6,031,163                 | 6,350,678                   | 5.3%                                | 319,515     | 3,337,411                 | 3,543,824                   | 6.2%                                | 206,413     | 2,693,752                 | 2,806,854                   | 4.2%                                | 113,102     |
| 38                   | EW FUND North County Industrial District #1         | 383,300                   | 423,660                     | 10.5%                               | 40,360      | 438,551                   | 434,793                     | -0.9%                               | (3,758)     | (55,251)                  | (11,133)                    | 79.9%                               | 44,118      |
| 39                   | EWN FUND North Chautauqua County Water District     | 1,794,716                 | 1,998,764                   | 11.4%                               | 204,048     | 1,543,500                 | 1,690,000                   | 9.5%                                | 146,500     | 251,216                   | 308,764                     | 22.9%                               | 57,548      |
|                      | H FUND Capital Projects                             | 12,006,307                | 8,115,807                   | -32.4%                              | (3,890,500) | 7,725,193                 | 5,914,428                   | -23.4%                              | (1,810,765) | 4,281,114                 | 2,201,379                   | -48.6%                              | (2,079,735) |
| 96                   | M FUND Health Insurance                             | 26,406,239                | 25,484,595                  | -3.5%                               | (921,644)   | 26,406,302                | 23,895,778                  | -9.5%                               | (2,510,524) | (63)                      | 1,588,817                   | 2522031.7%                          | 1,588,880   |
| 43                   | MS FUND Self Insurance (Workers' Compensation)      | 4,161,952                 | 3,946,994                   | -5.2%                               | (214,958)   | 4,161,952                 | 3,946,994                   | -5.2%                               | (214,958)   | 0                         | 0                           | -                                   | 0           |
| OTHER FUND SUBTOTAL  |                                                     | 64,665,198                | 60,086,533                  | -7.1%                               | (4,578,665) | 57,060,958                | 52,847,606                  | -7.4%                               | (4,213,352) | 7,604,240                 | 7,238,927                   | -4.8%                               | (365,313)   |
| TRANSFERS IN         |                                                     |                           |                             |                                     |             |                           |                             |                                     |             |                           |                             |                                     |             |
|                      | A to H                                              | 0                         | 0                           | -                                   | 0           | 4,281,114                 | 2,201,379                   | -48.6%                              | (2,079,735) | (4,281,114)               | (2,201,379)                 | 48.6%                               | 2,079,735   |
|                      | to                                                  | 0                         | 0                           | -                                   | 0           | 0                         | 0                           | -                                   | 0           | 0                         | 0                           | -                                   | 0           |
|                      | Subtotal Transfers In                               | 0                         | 0                           | -                                   | 0           | 4,281,114                 | 2,201,379                   | -48.6%                              | (2,079,735) | (4,281,114)               | (2,201,379)                 | 48.6%                               | 2,079,735   |
| NET OTHER FUND TOTAL |                                                     | 64,665,198                | 60,086,533                  | -7.1%                               | (4,578,665) | 61,342,072                | 55,048,985                  | -10.3%                              | (6,293,087) | \$3,323,126               | \$5,037,548                 | 51.6%                               | \$1,714,422 |

Equalized Total Assessed Value 16,069,596,647

| Exemption Code | Exemption Name                   | Statutory Authority  | Number of Exemptions | Total Equalized Value of Exemptions | Percent of Value Exempted |
|----------------|----------------------------------|----------------------|----------------------|-------------------------------------|---------------------------|
| 10110          | O/S SPEC DIST - SEWER OR WATER   | RPTL 410-a           | 58                   | 41,765,319                          | 0.26                      |
| 10112          | O/S SPEC DIST - SEWER OR WATER   | RPTL 410-a           | 5                    | 10,253,266                          | 0.06                      |
| 12100          | NYS - GENERALLY                  | RPTL 404(1)          | 328                  | 450,137,741                         | 2.80                      |
| 12200          | NYS TEACHERS RETIREMENT SYSTEM   | RPTL 404(3)          | 2                    | 1,698,800                           | 0.01                      |
| 12350          | PUBLIC AUTHORITY - STATE         | RPTL 412             | 5                    | 257,576,394                         | 1.60                      |
| 13100          | CO - GENERALLY                   | RPTL 406(1)          | 186                  | 53,141,455                          | 0.33                      |
| 13350          | CITY - GENERALLY                 | RPTL 406(1)          | 332                  | 213,624,594                         | 1.33                      |
| 13430          | CITY O/S LIMITS - SPECIFIED USES | RPTL 406(2)          | 1                    | 685,103                             | 0.00                      |
| 13432          | CITY O/S LIMITS - SPECIFIED USES | RPTL 406(2)          | 3                    | 221,884                             | 0.00                      |
| 13440          | CITY O/S LIMITS - SEWER OR WATER | RPTL 406(3)          | 15                   | 7,072,320                           | 0.04                      |
| 13442          | CITY O/S LIMITS - SEWER OR WATER | RPTL 406(3)          | 13                   | 1,236,378                           | 0.01                      |
| 13450          | CITY O/S LIMITS - AVIATION       | RPTL 406(7)          | 340                  | 22,042,981                          | 0.14                      |
| 13500          | TOWN - GENERALLY                 | RPTL 406(1)          | 380                  | 65,050,596                          | 0.40                      |
| 13510          | TOWN - CEMETERY LAND             | RPTL 446             | 44                   | 1,381,682                           | 0.01                      |
| 13650          | VG - GENERALLY                   | RPTL 406(1)          | 388                  | 69,317,201                          | 0.43                      |
| 13660          | VG - CEMETERY LAND               | RPTL 446             | 10                   | 1,306,983                           | 0.01                      |
| 13670          | VG - NOT EX BY RPTL 406(1)       | GEN MUNY L 411       | 17                   | 1,286,403                           | 0.01                      |
| 13730          | VG O/S LIMITS - SPECIFIED USES   | RPTL 406(2)          | 1                    | 681,250                             | 0.00                      |
| 13732          | VG O/S LIMITS - SPECIFIED USES   | RPTL 406(2)          | 2                    | 25,833                              | 0.00                      |
| 13740          | VG O/S LIMITS - SEWER OR WATER   | RPTL 406(3)          | 9                    | 1,444,541                           | 0.01                      |
| 13741          | VG O/S LIMITS - SEWER OR WATER   | RPTL 406(3)          | 2                    | 628,958                             | 0.00                      |
| 13742          | VG O/S LIMITS - SEWER OR WATER   | RPTL 406(3)          | 6                    | 121,667                             | 0.00                      |
| 13800          | SCHOOL DISTRICT                  | RPTL 408             | 149                  | 419,838,507                         | 2.61                      |
| 13850          | BOCES                            | RPTL 408             | 6                    | 30,062,192                          | 0.19                      |
| 13870          | SPEC DIST USED FOR PURPOSE ESTAB | RPTL 410             | 18                   | 14,418,909                          | 0.09                      |
| 13890          | PUBLIC AUTHORITY - LOCAL         | RPTL 412             | 15                   | 6,400,217                           | 0.04                      |
| 13970          | REGIONAL OTB CORPORATION         | RACING L 513         | 1                    | 447,761                             | 0.00                      |
| 14100          | USA - GENERALLY                  | RPTL 400(1)          | 1                    | 301,954                             | 0.00                      |
| 14110          | USA - SPECIFIED USES             | STATE L 54           | 10                   | 35,570,805                          | 0.22                      |
| 18020          | MUNICIPAL INDUSTRIAL DEV AGENCY  | RPTL 412-a           | 249                  | 706,301,100                         | 4.40                      |
| 18040          | URBAN REN: OWNER-MUNICIPALITY    | GEN MUNY 506         | 13                   | 124,318                             | 0.00                      |
| 18060          | URBAN REN: OWNER-MUN U R AGENCY  | GEN MUNY 555 & 560   | 35                   | 11,222,388                          | 0.07                      |
| 18080          | MUN HSNG AUTH-FEDERAL/MUN AIDED  | PUB HSNG L 52(3)&(5) | 11                   | 10,519,842                          | 0.07                      |

Equalized Total Assessed Value 16,069,596,647

| Exemption Code | Exemption Name                   | Statutory Authority        | Number of Exemptions | Total Equalized Value of Exemptions | Percent of Value Exempted |
|----------------|----------------------------------|----------------------------|----------------------|-------------------------------------|---------------------------|
| 21100          | IN TRUST BY CLERGY FOR CHURCH    | RPTL 436                   | 3                    | 90,903                              | 0.00                      |
| 21600          | RES OF CLERGY - RELIG CORP OWNER | RPTL 462                   | 33                   | 6,685,110                           | 0.04                      |
| 25110          | NONPROF CORP - RELIG(CONST PROT) | RPTL 420-a                 | 592                  | 255,776,760                         | 1.59                      |
| 25120          | NONPROF CORP - EDUCL(CONST PROT) | RPTL 420-a                 | 40                   | 112,449,070                         | 0.70                      |
| 25130          | NONPROF CORP - CHAR (CONST PROT) | RPTL 420-a                 | 98                   | 35,453,457                          | 0.22                      |
| 25210          | NONPROF CORP - HOSPITAL          | RPTL 420-a                 | 32                   | 13,775,325                          | 0.09                      |
| 25230          | NONPROF CORP - MORAL/MENTAL IMP  | RPTL 420-a                 | 104                  | 45,550,694                          | 0.28                      |
| 25300          | NONPROF CORP - SPECIFIED USES    | RPTL 420-b                 | 440                  | 282,958,127                         | 1.76                      |
| 25400          | FRATERNAL ORGANIZATION           | RPTL 428                   | 1                    | 208,955                             | 0.00                      |
| 25600          | NONPROFIT HEALTH MAINTENANCE ORG | RPTL 486-a                 | 22                   | 108,478,214                         | 0.68                      |
| 25900          | SYSTEM CODE                      | STATUTORY AUTH NOT DEFINED | 152                  | 4,087,541                           | 0.03                      |
| 26050          | AGRICULTURAL SOCIETY             | RPTL 450                   | 9                    | 2,648,642                           | 0.02                      |
| 26100          | VETERANS ORGANIZATION            | RPTL 452                   | 47                   | 10,559,298                          | 0.07                      |
| 26250          | HISTORICAL SOCIETY               | RPTL 444                   | 4                    | 2,529,851                           | 0.02                      |
| 26300          | INTERDENOMINATIONAL CENTER       | RPTL 430                   | 9                    | 1,323,214                           | 0.01                      |
| 26400          | INC VOLUNTEER FIRE CO OR DEPT    | RPTL 464(2)                | 122                  | 18,821,594                          | 0.12                      |
| 27200          | RAILROAD - WHOLLY EXEMPT         | RPTL 489-d&dd              | 6                    | 1,008,313                           | 0.01                      |
| 27350          | PRIVATELY OWNED CEMETERY LAND    | RPTL 446                   | 123                  | 12,720,417                          | 0.08                      |
| 28110          | NOT-FOR-PROFIT HOUSING COMPANY   | RPTL 422                   | 16                   | 859,254                             | 0.01                      |
| 28520          | NOT-FOR-PROFIT NURSING HOME CO   | RPTL 422                   | 8                    | 14,217,585                          | 0.09                      |
| 28540          | NOT-FOR-PROFIT HOUS CO - HOSTELS | RPTL 422                   | 8                    | 1,600,918                           | 0.01                      |
| 29700          | PROP WITHDRAWN FROM FORECLOSURE  | RPTL 1138                  | 3                    | 334,401                             | 0.00                      |
| 30300          | SOLAR OR WIND ENERGY SYSTEM      | RPTL 487                   | 4                    | 603,304                             | 0.00                      |
| 32252          | NYS OWNED REFORESTATION LAND     | RPTL 534                   | 123                  | 38,484,144                          | 0.24                      |
| 32255          | NYS OWNED REFORESTATION LAND     | RPTL 534                   | 4                    | 0                                   | 0.00                      |
| 32301          | NYS LAND TAXABLE FOR SCHOOL ONLY | RPTL 536                   | 10                   | 15,813                              | 0.00                      |
| 33302          | COUNTY OWNED REFORESTED LAND     | RPTL 406(6)                | 7                    | 760,217                             | 0.00                      |
| 41001          | VETERANS EXEMPTION INCR/DECR IN  | RPTL 458(5)                | 1                    | 270,000                             | 0.00                      |
| 41101          | VETS EX BASED ON ELIGIBLE FUNDS  | RPTL 458(1)                | 109                  | 2,080,965                           | 0.01                      |
| 41102          | VETS EX BASED ON ELIGIBLE FUNDS  | RPTL 458(1)                | 56                   | 398,583                             | 0.00                      |
| 41111          | VET PRO RATA: FULL VALUE ASSMT   | RPTL 458(5)                | 5                    | 452,465                             | 0.00                      |
| 41120          | ALT VET EX-WAR PERIOD-NON-COMBAT | RPTL 458-a                 | 122                  | 1,454,120                           | 0.01                      |
| 41121          | ALT VET EX-WAR PERIOD-NON-COMBAT | RPTL 458-a                 | 682                  | 8,475,953                           | 0.05                      |

Equalized Total Assessed Value 16,069,596,647

| Exemption Code | Exemption Name                   | Statutory Authority | Number of Exemptions | Total Equalized Value of Exemptions | Percent of Value Exempted |
|----------------|----------------------------------|---------------------|----------------------|-------------------------------------|---------------------------|
| 41122          | ALT VET EX-WAR PERIOD-NON-COMBAT | RPTL 458-a          | 1,077                | 13,565,368                          | 0.08                      |
| 41125          | ALT VET EX-WAR PERIOD-NON-COMBAT | RPTL 458-a          | 265                  | 3,535,186                           | 0.02                      |
| 41130          | ALT VET EX-WAR PERIOD-COMBAT     | RPTL 458-a          | 131                  | 2,619,875                           | 0.02                      |
| 41131          | ALT VET EX-WAR PERIOD-COMBAT     | RPTL 458-a          | 512                  | 10,772,390                          | 0.07                      |
| 41132          | ALT VET EX-WAR PERIOD-COMBAT     | RPTL 458-a          | 921                  | 19,311,042                          | 0.12                      |
| 41135          | ALT VET EX-WAR PERIOD-COMBAT     | RPTL 458-a          | 163                  | 3,586,651                           | 0.02                      |
| 41140          | ALT VET EX-WAR PERIOD-DISABILITY | RPTL 458-a          | 69                   | 2,482,207                           | 0.02                      |
| 41141          | ALT VET EX-WAR PERIOD-DISABILITY | RPTL 458-a          | 400                  | 13,849,057                          | 0.09                      |
| 41142          | ALT VET EX-WAR PERIOD-DISABILITY | RPTL 458-a          | 561                  | 18,421,452                          | 0.11                      |
| 41145          | ALT VET EX-WAR PERIOD-DISABILITY | RPTL 458-a          | 113                  | 4,216,414                           | 0.03                      |
| 41150          | COLD WAR VETERANS (10%)          | RPTL 458-b          | 1                    | 8,000                               | 0.00                      |
| 41151          | COLD WAR VETERANS (10%)          | RPTL 458-b          | 1                    | 8,000                               | 0.00                      |
| 41152          | COLD WAR VETERANS (10%)          | RPTL 458-b          | 1                    | 5,327                               | 0.00                      |
| 41160          | COLD WAR VETERANS (15%)          | RPTL 458-b          | 1                    | 12,000                              | 0.00                      |
| 41161          | COLD WAR VETERANS (15%)          | RPTL 458-b          | 102                  | 1,326,923                           | 0.01                      |
| 41162          | COLD WAR VETERANS (15%)          | RPTL 458-b          | 147                  | 1,837,076                           | 0.01                      |
| 41170          | COLD WAR VETERANS (DISABLED)     | RPTL 458-b          | 2                    | 62,690                              | 0.00                      |
| 41171          | COLD WAR VETERANS (DISABLED)     | RPTL 458-b          | 14                   | 565,577                             | 0.00                      |
| 41172          | COLD WAR VETERANS (DISABLED)     | RPTL 458-b          | 22                   | 760,683                             | 0.00                      |
| 41175          | COLD WAR VETERANS (DISABLED)     | RPTL 458-b          | 1                    | 28,525                              | 0.00                      |
| 41200          | SUBSCRIPTION VETS                | RPTL 458(2)         | 2                    | 7,708                               | 0.00                      |
| 41300          | PARAPLEGIC VETS                  | RPTL 458(3)         | 3                    | 580,334                             | 0.00                      |
| 41400          | CLERGY                           | RPTL 460            | 47                   | 157,925                             | 0.00                      |
| 41630          | VOL/FIRE/AMB                     | RPTL 466-a          | 93                   | 2,255,828                           | 0.01                      |
| 41631          | VOL/FIRE/AMB                     | RPTL 466-a          | 75                   | 1,254,255                           | 0.01                      |
| 41700          | AGRICULTURAL BUILDING            | RPTL 483            | 241                  | 20,062,406                          | 0.12                      |
| 41720          | AGRICULTURAL DISTRICT            | AG-MKTS L 305       | 3,422                | 196,902,700                         | 1.23                      |
| 41730          | AGRIC LAND-INDIV NOT IN AG DIST  | AG MKTS L 306       | 656                  | 25,967,667                          | 0.16                      |
| 41750          | AG LAND ELIGIBLE FOR AG ASSMT    | AG-MKTS 305(7)      | 10                   | 206,919                             | 0.00                      |
| 41800          | PERSONS AGE 65 OR OVER           | RPTL 467            | 392                  | 20,112,905                          | 0.13                      |
| 41801          | PERSONS AGE 65 OR OVER           | RPTL 467            | 138                  | 7,852,225                           | 0.05                      |
| 41802          | PERSONS AGE 65 OR OVER           | RPTL 467            | 191                  | 12,334,002                          | 0.08                      |
| 41805          | PERSONS AGE 65 OR OVER           | RPTL 467            | 20                   | 1,357,914                           | 0.01                      |

Equalized Total Assessed Value 16,069,596,647

| Exemption Code                                   | Exemption Name                        | Statutory Authority        | Number of Exemptions | Total Equalized Value of Exemptions | Percent of Value Exempted |
|--------------------------------------------------|---------------------------------------|----------------------------|----------------------|-------------------------------------|---------------------------|
| 41902                                            | PHYSICALLY DISABLED                   | RPTL 459                   | 4                    | 223,081                             | 0.00                      |
| 41930                                            | DISABILITIES AND LIMITED INCOMES      | RPTL 459-c                 | 6                    | 329,167                             | 0.00                      |
| 41932                                            | DISABILITIES AND LIMITED INCOMES      | RPTL 459-c                 | 102                  | 5,115,544                           | 0.03                      |
| 41935                                            | DISABILITIES AND LIMITED INCOMES      | RPTL 459-c                 | 3                    | 147,604                             | 0.00                      |
| 42100                                            | SILOS, MANURE STORAGE TANKS,          | RPTL 483-a                 | 246                  | 3,305,674                           | 0.02                      |
| 42120                                            | TEMPORARY GREENHOUSES                 | RPTL 483-c                 | 29                   | 1,493,315                           | 0.01                      |
| 42140                                            | Anaerobic Digestion Facilities        | RPTL 483-e                 | 1                    | 15,452,931                          | 0.10                      |
| 44211                                            | HOME IMPROVEMENTS                     | RPTL 421-f                 | 1                    | 13,433                              | 0.00                      |
| 44212                                            | HOME IMPROVEMENTS                     | RPTL 421-f                 | 32                   | 1,550,833                           | 0.01                      |
| 46450                                            | INC ASSN OF VOLUNTEER FIREMEN         | RPTL 464(1)                | 17                   | 93,841                              | 0.00                      |
| 47100                                            | Mass Telecomm Ceiling                 | RPTL S499-qqqq             | 11                   | 697,181                             | 0.00                      |
| 47200                                            | RAILROAD - PARTIALLY EXEMPT           | RPTL 489-d&dd              | 9                    | 28,827,689                          | 0.18                      |
| 47450                                            | FOREST/REF LAND - FISHER ACT          | RPTL 480                   | 2                    | 60,421                              | 0.00                      |
| 47460                                            | FOREST LAND CERTD AFTER 8/74          | RPTL 480-a                 | 42                   | 3,101,962                           | 0.02                      |
| 47610                                            | BUSINESS INVESTMENT PROPERTY POST 8/5 | RPTL 485-b                 | 136                  | 12,369,163                          | 0.08                      |
| 47612                                            | BUSINESS INVESTMENT PROPERTY POST 8/5 | RPTL 485-b                 | 2                    | 366,774                             | 0.00                      |
| 47900                                            | FAIR POLLUTION CONTROL FACILITY       | RPTL 477-a                 | 1                    | 2,838,017                           | 0.02                      |
| 48660                                            | HOUSING DEVELOPMENT FUND CO           | P H F I L 577,654-a        | 3                    | 3,037,313                           | 0.02                      |
| 48670                                            | REDEVELOPMENT HOUSING CO              | P H F I L 125 & 127        | 3                    | 382,687                             | 0.00                      |
| 49500                                            | SOLAR OR WIND ENERGY SYSTEM           | RPTL 487                   | 1                    | 63,750                              | 0.00                      |
| 50000                                            | SYSTEM CODE                           | STATUTORY AUTH NOT DEFINED | 252                  | 37,999,154                          | 0.24                      |
| 50002                                            | SYSTEM CODE                           | STATUTORY AUTH NOT DEFINED | 1                    | 0                                   | 0.00                      |
| Total Exemptions Exclusive of System Exemptions: |                                       |                            | 16,095               | 3,886,540,160                       | 24.19                     |
| Total System Exemptions:                         |                                       |                            | 253                  | 37,999,154                          | 0.24                      |
| Totals:                                          |                                       |                            | 16,348               | 3,924,539,314                       | 24.42                     |

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_

# EXHIBIT A-1

## CHAUTAUQUA COUNTY SUMMARY OF 2026 BUDGET BY OPERATING FUNDS

|                                                                        | TOTAL                | GENERAL FUND<br>"A"  | COUNTY RD &<br>CONSTRUCTION<br>FUND "D" | ROAD<br>MACHINERY<br>FUND "DM" |
|------------------------------------------------------------------------|----------------------|----------------------|-----------------------------------------|--------------------------------|
| TOTAL APPROPRIATIONS                                                   | \$ 341,878,695       | \$ 312,942,854       | \$ 23,353,765                           | \$ 5,582,076                   |
| <i>LESS:</i>                                                           |                      |                      |                                         |                                |
| Estimated Revenues Other Than<br>Real Property Taxes                   | \$ 263,731,219       | \$ 235,495,378       | \$ 22,753,765                           | \$ 5,482,076                   |
| Appropriated Fund Balances                                             | 3,186,309            | 2,486,309            | 600,000                                 | 100,000                        |
| Balance of Appropriations to be<br>Raised by Real Property Tax Levy    | <u>\$ 74,961,167</u> | <u>\$ 74,961,167</u> | <u>\$ -</u>                             | <u>\$ -</u>                    |
| <b>REAL PROPERTY TAX LEVY</b>                                          | <b>\$ 74,961,167</b> |                      |                                         |                                |
| <i>LESS:</i>                                                           |                      |                      |                                         |                                |
| Towns' Share of Sales Taxes<br>Applied to Reduce County Property Taxes | <u>50,000</u>        |                      |                                         |                                |
| NET REAL PROPERTY TAX LEVY                                             | <u>\$ 74,911,167</u> |                      |                                         |                                |

## CHAUTAUQUA COUNTY

### SUMMARY OF 2026 BUDGET BY OTHER FUNDS

|                                  |                                  |                          |                     |                                |                                 |                        |                                 |
|----------------------------------|----------------------------------|--------------------------|---------------------|--------------------------------|---------------------------------|------------------------|---------------------------------|
| SEWER<br>DISTRICTS<br>FUND "ES_" | WATER<br>DISTRICTS<br>FUND "EW_" | ENVIRONMENT<br>FUND "EL" | ENERGY<br>FUND "EE" | SELF<br>INSURANCE<br>FUND "MS" | CAPITAL<br>PROJECTS FUND<br>"H" | LIABILITY<br>FUND "CS" | HEALTH<br>INSURANCE<br>FUND "M" |
|----------------------------------|----------------------------------|--------------------------|---------------------|--------------------------------|---------------------------------|------------------------|---------------------------------|

|                           |              |              |              |              |              |               |              |               |
|---------------------------|--------------|--------------|--------------|--------------|--------------|---------------|--------------|---------------|
| TOTAL APPROPRIATIONS      | \$ 8,052,985 | \$ 2,422,424 | \$ 9,373,058 | \$ 793,969   | \$ 3,946,994 | \$ 8,115,807  | \$ 1,896,701 | \$ 25,484,595 |
| <i>LESS:</i>              |              |              |              |              |              |               |              |               |
| Estimated Revenues        | \$ 5,237,275 | \$ 2,124,793 | \$ 8,774,109 | \$ 1,057,528 | \$ 3,946,994 | \$ 10,701,658 | \$ 1,896,701 | \$ 23,895,778 |
| Appropriated Fund Balance | 2,815,710    | 297,631      | 598,949      | (263,559)    | -            | (2,585,851)   | -            | 1,588,817     |
| <hr/>                     |              |              |              |              |              |               |              |               |
| EXCESS REVENUES           | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -          | \$ -         | \$ -          |

## EXHIBIT B-1

## CHAUTAUQUA COUNTY

### SUMMARY OF 2026 BUDGET BY OPERATING FUNDS & FUNCTIONS

|                                          | TOTAL                 | GENERAL FUND<br>"A"   | COUNTY RD &<br>CONSTRUCTION<br>FUND "D" | ROAD<br>MACHINERY<br>FUND "DM" |
|------------------------------------------|-----------------------|-----------------------|-----------------------------------------|--------------------------------|
| <b><u>APPROPRIATIONS</u></b>             |                       |                       |                                         |                                |
| General Government Support               | \$ 78,947,380         | \$ 78,947,380         | \$ -                                    | \$ -                           |
| Education                                | 15,438,235            | 15,438,235            | -                                       | -                              |
| Public Safety                            | 43,636,351            | 43,636,351            | -                                       | -                              |
| Health                                   | 34,348,236            | 34,348,236            | -                                       | -                              |
| Transportation                           | 34,201,200            | 6,054,221             | 23,353,765                              | 4,793,214                      |
| Economic Assistance & Opportunity        | 108,089,661           | 108,089,661           | -                                       | -                              |
| Culture & Recreation                     | 856,486               | 856,486               | -                                       | -                              |
| Home & Community Services                | 2,095,737             | 2,095,737             | -                                       | -                              |
| Undistributed                            | 24,265,409            | 23,476,547            | -                                       | 788,862                        |
| <b>Total Appropriations</b>              | <b>\$ 341,878,695</b> | <b>\$ 312,942,854</b> | <b>\$ 23,353,765</b>                    | <b>\$ 5,582,076</b>            |
| <b><u>REVENUES</u></b>                   |                       |                       |                                         |                                |
| Real Property Tax Items                  | \$ -                  | \$ -                  | \$ -                                    | \$ -                           |
| Non Property Tax Items                   | 103,929,253           | 103,129,253           | 800,000                                 | -                              |
| Other Real Property Tax Items            | 3,630,858             | 3,630,858             | -                                       | -                              |
| Departmental Income                      | 23,247,672            | 23,247,652            | 20                                      | -                              |
| Shared Services                          | 5,915,403             | 5,526,403             | -                                       | 389,000                        |
| Use of Money & Property                  | 3,214,384             | 2,630,484             | 477,550                                 | 106,350                        |
| Licenses & Permits                       | 101,500               | 36,500                | 65,000                                  | -                              |
| Fines & Forfeitures                      | 122,500               | 122,500               | -                                       | -                              |
| Sales of Property & Compensation         | 99,250                | 94,250                | -                                       | 5,000                          |
| Miscellaneous                            | 2,537,706             | 1,824,950             | 225,256                                 | 487,500                        |
| Interfund Revenues                       | 256,294               | 239,794               | -                                       | 16,500                         |
| New York State Aid                       | 61,669,107            | 54,032,875            | 7,636,232                               | -                              |
| Federal Aid                              | 40,979,859            | 40,979,859            | -                                       | -                              |
| Interfund Transfers                      | 18,027,433            | -                     | 13,549,707                              | 4,477,726                      |
| <b>Total Revenues</b>                    | <b>\$ 263,731,219</b> | <b>\$ 235,495,378</b> | <b>\$ 22,753,765</b>                    | <b>\$ 5,482,076</b>            |
| Appropriated Fund Balance                | \$ 3,121,540          | \$ 2,421,540          | \$ 600,000                              | \$ 100,000                     |
| Reserve for Capital Projects             | \$ -                  | -                     | -                                       | -                              |
| Reserve for Occupancy Tax (Tourism 3%)   | \$ 135,000            | 135,000               | -                                       | -                              |
| Reserve for Occupancy Tax (Watershed 2%) | (70,231)              | (70,231)              | -                                       | -                              |
|                                          | <b>\$ 3,186,309</b>   | <b>\$ 2,486,309</b>   | <b>\$ 600,000</b>                       | <b>\$ 100,000</b>              |
| <b>Total Revenue &amp; Fund Balance</b>  | <b>\$ 266,917,528</b> | <b>\$ 237,981,687</b> | <b>\$ 23,353,765</b>                    | <b>\$ 5,582,076</b>            |
| <b>TOTAL REAL PROPERTY TAX LEVY</b>      | <b>\$ 74,961,167</b>  | <b>\$ 74,961,167</b>  |                                         |                                |

## EXHIBIT B-2

# CHAUTAUQUA COUNTY

## SUMMARY OF 2026 BUDGET BY OPERATING FUNDS & FUNCTIONS

## ENTERPRISE FUNDS

|                                         | SEWER DISTRICTS<br>FUND "ES_" | WATER<br>DISTRICTS<br>FUND "EW_" | ENVIRONMENT<br>FUND "EL" | ENERGY<br>FUND "EE" | SELF<br>INSURANCE<br>FUND "MS" | CAPITAL<br>PROJECTS FUND<br>"H" | LIABILITY<br>FUND "CS" | HEALTH<br>INSURANCE FUND<br>"M" |
|-----------------------------------------|-------------------------------|----------------------------------|--------------------------|---------------------|--------------------------------|---------------------------------|------------------------|---------------------------------|
| APPROPRIATIONS                          |                               |                                  |                          |                     |                                |                                 |                        |                                 |
| General Government Support              | \$ -                          | \$ -                             | \$ -                     | \$ -                | \$ 3,946,994                   | \$ 300,000                      | \$ 1,896,701           | \$ 21,161,955                   |
| Education                               | -                             | -                                | -                        | -                   | -                              | 2,324,900                       | -                      | -                               |
| Public Safety                           | -                             | -                                | -                        | -                   | -                              | 3,109,490                       | -                      | -                               |
| Health                                  | -                             | -                                | -                        | -                   | -                              | -                               | -                      | -                               |
| Transportation                          | -                             | -                                | -                        | -                   | -                              | 1,947,417                       | -                      | -                               |
| Economic Assistance & Opportunity       | -                             | -                                | -                        | -                   | -                              | 350,000                         | -                      | -                               |
| Culture & Recreation                    | -                             | -                                | -                        | -                   | -                              | 84,000                          | -                      | -                               |
| Home & Community Services               | 7,749,309                     | 2,370,135                        | 9,220,429                | 714,398             | -                              | -                               | -                      | -                               |
| Undistributed                           | 303,676                       | 52,289                           | 152,629                  | 79,571              | -                              | -                               | -                      | 4,322,640                       |
| <b>TOTAL APPROPRIATIONS</b>             | <b>\$ 8,052,985</b>           | <b>\$ 2,422,424</b>              | <b>\$ 9,373,058</b>      | <b>\$ 793,969</b>   | <b>\$ 3,946,994</b>            | <b>\$ 8,115,807</b>             | <b>\$ 1,896,701</b>    | <b>\$ 25,484,595</b>            |
| REVENUES                                |                               |                                  |                          |                     |                                |                                 |                        |                                 |
| Departmental Income                     | \$ 4,940,136                  | \$ 2,114,000                     | \$ 5,725,000             | \$ -                | \$ -                           | \$ 2,201,379                    | \$ -                   | \$ 20,188,311                   |
| Shared Services                         | 122,160                       | -                                | 1,913,100                | -                   | -                              | -                               | -                      | -                               |
| Use of Money & Property                 | 117,679                       | 10,793                           | 1,026,009                | 1,057,528           | 445,202                        | 3,294,828                       | 16,000                 | -                               |
| Sales of Property & Compensation        | 57,000                        | -                                | 110,000                  | -                   | -                              | 84,000                          | 200,000                | 2,190,641                       |
| Miscellaneous                           | 300                           | -                                | -                        | -                   | 3,501,792                      | 581,225                         | 1,680,701              | 1,516,826                       |
| New York State Aid                      | -                             | -                                | -                        | -                   | -                              | 87,992                          | -                      | -                               |
| Federal Aid                             | -                             | -                                | -                        | -                   | -                              | 1,866,383                       | -                      | -                               |
| Interfund Transfers                     | -                             | -                                | -                        | -                   | -                              | -                               | -                      | -                               |
| Use of Reserves/General Fund Balance    | -                             | -                                | -                        | -                   | -                              | \$ -                            | -                      | -                               |
| <b>TOTAL REVENUES</b>                   | <b>\$ 5,237,275</b>           | <b>\$ 2,124,793</b>              | <b>\$ 8,774,109</b>      | <b>\$ 1,057,528</b> | <b>\$ 3,946,994</b>            | <b>\$ 8,115,807</b>             | <b>\$ 1,896,701</b>    | <b>\$ 23,895,778</b>            |
| APPROPRIATED FUND BALANCE               | \$ 2,815,710                  | \$ 297,631                       | \$ 598,949               | \$ (263,559)        | \$ -                           | \$ -                            | \$ -                   | \$ 1,588,817                    |
| <b>TOTAL REVENUE &amp; FUND BALANCE</b> | <b>\$ 8,052,985</b>           | <b>\$ 2,422,424</b>              | <b>\$ 9,373,058</b>      | <b>\$ 793,969</b>   | <b>\$ 3,946,994</b>            | <b>\$ 8,115,807</b>             | <b>\$ 1,896,701</b>    | <b>\$ 25,484,595</b>            |

## EXHIBIT B-3

| 2026 OCCUPANCY TAX                                                                                                           | 2025 Adopted        | 2026 Tentative      | Use of Reserves | Total Allocated   |
|------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|-----------------|-------------------|
| <b>Total Budgeted Receipts</b>                                                                                               | <b>\$ 2,282,870</b> | <b>\$ 2,395,737</b> |                 |                   |
| <b>Occupancy Tax Distribution - Administration (max 10% of receipts)</b>                                                     |                     |                     |                 |                   |
| <b>Collection, Enforcement &amp; Administration</b>                                                                          |                     |                     |                 |                   |
| Appro Acct: A.1310.Wages & Benefits, Revenue Acct: A.1310.R122.0000<br>CC Finance Department                                 | \$ 80,000           | \$ 80,000           |                 |                   |
| Appro Acct: A.1420.Wages & Benefits, Revenue Acct: A.1420.R122.0000<br>CC Law Department                                     | \$ 12,000           | \$ 12,000           |                 |                   |
| <b>Program Administration</b>                                                                                                |                     |                     |                 |                   |
| Appro Acct: A.6420.Wages & Benefits, Revenue Acct: A.6420.R122.0000<br>Tourism Coordinator                                   | \$ 30,000           | \$ 30,000           |                 |                   |
| Appro Acct: A.8020.WTRS (Wages, Benefits, Contractual, Shared Services)<br>Watershed Coordinator                             | \$ 106,400          | \$ 117,574          |                 |                   |
| <b>Subtotal Administration</b>                                                                                               | <b>\$ 228,400</b>   | <b>\$ 239,574</b>   | <b>\$ -</b>     | <b>\$ 239,574</b> |
| % of Total Receipts                                                                                                          | 10.0%               | 10.0%               |                 |                   |
| <b>Total Budgeted Receipts Less Administration</b>                                                                           | <b>\$ 2,054,470</b> | <b>\$ 2,156,163</b> |                 |                   |
| <b>Occupancy Tax Distribution - Base 3% (Tourism &amp; Convention)</b>                                                       |                     |                     |                 |                   |
| <b>Allocation to County's tourism agency (CCVB), at least 50% of Tourism and Convention Fund)</b>                            | <b>\$ 1,232,682</b> | <b>\$ 1,293,698</b> |                 |                   |
| Appro Acct: A.6420.TOUR.4590.CCVB, Revenue Acct: A.6420.TOUR.R111.3000<br>CCVB Main Marketing/Publicity Contract             | \$ 616,341          | \$ 646,849          | \$ 35,000       | \$ 681,849        |
| % of Tourism and Convention Fund                                                                                             | 50.0%               | 50.0%               |                 |                   |
| <b>Tourism Business &amp; Destination Development &amp; Promotion</b>                                                        |                     |                     |                 |                   |
| Appro Acct: A.6420.TOUR.4590.0000, Revenue Acct: A.6420.TOUR.R111.3000<br>County of Chautauqua Industrial Development Agency | \$ 80,000           | \$ 80,000           |                 | \$ 80,000         |
| Cornell Cooperative Extension                                                                                                | \$ -                | \$ -                |                 |                   |
| Soil & Water                                                                                                                 | \$ -                | \$ -                |                 |                   |
| Subtotal Business & Destination Development & Promotion                                                                      | \$ 80,000           | \$ 80,000           |                 |                   |
| % of Tourism and Convention Fund                                                                                             | 6.5%                | 6.2%                |                 |                   |
| <b>Parks &amp; Trails</b>                                                                                                    |                     |                     |                 |                   |
| Appro Acct: A.7110.Wages & Benefits, Revenue Acct: A.7110.R111.3000<br>CC Department of Public Facilities                    | \$ 150,000          | \$ 150,000          |                 | \$ 150,000        |
| % of Tourism and Convention Fund                                                                                             | 12.2%               | 11.6%               |                 |                   |
| <b>Non-County Maintained Trail Establishment and Development</b>                                                             |                     |                     |                 |                   |
| Appro Acct: A.6420.TOUR.4590.TRAL, Revenue Acct: A.6420.TOUR.R111.3000<br>Greenway Development & Marketing                   | \$ 35,000           | \$ 35,000           |                 | \$ 35,000         |
| Snowmobile Trail Maintenance                                                                                                 | \$ 20,000           | \$ 20,000           |                 | \$ 20,000         |
| Subtotal Trail Maintenance                                                                                                   | \$ 55,000           | \$ 55,000           |                 | \$ 55,000         |
| % of Tourism and Convention Fund                                                                                             | 4.5%                | 4.3%                |                 |                   |

## EXHIBIT B-3

| 2026 OCCUPANCY TAX                                                             | 2025 Adopted        | 2026 Tentative      | Use of Reserves   | Total Allocated     |
|--------------------------------------------------------------------------------|---------------------|---------------------|-------------------|---------------------|
| <b>Arts &amp; Culture</b>                                                      |                     |                     |                   |                     |
| <i>Appro Acct: A.6420.TOUR.4590.ARTS, Revenue Acct: A.6420.TOUR.R111.3000</i>  |                     |                     |                   |                     |
| Fenton Historical Center                                                       | \$ 12,000           | \$ 12,000           |                   | \$ 12,000           |
| Historical Society of Dunkirk                                                  | \$ 5,000            | \$ 5,000            |                   | \$ 5,000            |
| United Arts Appeal                                                             | \$ 35,000           | \$ 35,000           |                   | \$ 35,000           |
| CC Historical Society                                                          | \$ 7,500            | \$ 7,500            |                   | \$ 7,500            |
| <i>Appro Acct: A.1230.Wages &amp; Benefits, Revenue Acct: A.1230.R111.3000</i> |                     |                     |                   |                     |
| County Historian                                                               | \$ 15,000           | \$ 15,000           |                   | \$ 15,000           |
| Subtotal Arts & Culture                                                        | \$ 74,500           | \$ 74,500           |                   | \$ 74,500           |
| % of Tourism and Convention Fund                                               | 6.0%                | 5.8%                |                   |                     |
| <b>Development of Attractions &amp; Events</b>                                 |                     |                     |                   |                     |
| <i>Appro Acct: A.6420.TOUR.4590.EVTS, Revenue Acct: A.6420.TOUR.R111.3000</i>  |                     |                     |                   |                     |
| National Comedy Center                                                         | \$ 52,000           | \$ 52,000           |                   | \$ 52,000           |
| Chautauqua County Fairgrounds                                                  |                     |                     | \$ 100,000        | \$ 100,000          |
| Grape Discovery Center                                                         | \$ -                | \$ -                |                   |                     |
| Gran Fondo                                                                     | \$ 5,000            | \$ 5,000            |                   | \$ 5,000            |
| Special Event Fund                                                             | \$ 25,000           | \$ 25,000           |                   | \$ 25,000           |
| CCPEG Placemaking Projects                                                     | \$ 50,000           | \$ 50,000           |                   | \$ 50,000           |
| Small Conference and Group Marketing Promotion                                 | \$ 12,455           | \$ 20,000           |                   | \$ 20,000           |
| AGC Craft Beverage Festival                                                    | \$ 2,500            | \$ -                |                   |                     |
| Annual Competative Application Cycle                                           | \$ 109,886          | \$ 135,349          |                   | \$ 135,349          |
| Subtotal Attractions & Events                                                  | \$ 256,841          | \$ 287,349          |                   | \$ 387,349          |
| % of Tourism and Convention Fund                                               | 20.8%               | 22.2%               |                   |                     |
| <b>Tourism and Convention Fund</b>                                             | <b>\$ 1,232,682</b> | <b>\$ 1,293,698</b> | <b>\$ 135,000</b> | <b>\$ 1,428,698</b> |

**Occupancy Tax Distribution - Additional 2% (Lake Mgt. & Enhancement)****\$ 821,788 \$ 862,465****Allocation for activities to control, treat, remove... or shoreline cleanup, 50% of Lake Mmgt and Enhancement Fund)***Appro Acct: A.8020.WTRS.4*

Lake Gauge &amp; Telephone

\$ 13,325

\$ 14,657

NEXUS Contract

\$ 20,000

\$ 25,000

Outside Contracts (via application) In-Lake

\$ 170,000

\$ 185,077

Subtotal Enhancement &amp; Protection

\$ 203,325

\$ 224,734

*Appro Acct: A8020.WTRS.4591.WMA*

Watershed Maintenance

\$ -

\$ -

In-Lake Maintenance includes County membership

\$ 150,000

\$ 150,000

Subtotal Management Alliance

\$ 150,000

\$ 150,000

*Appro Acct: A.8020.WTRS.4591.SWCD*

Technical Services - CC Soil &amp; Water Conservation District

\$ 43,000

\$ -

## EXHIBIT B-3

| 2026 OCCUPANCY TAX                                                   | 2025 Adopted        | 2026 Tentative      | Use of Reserves   | Total Allocated     |
|----------------------------------------------------------------------|---------------------|---------------------|-------------------|---------------------|
| <i>Appro Acct: A.8020.WTRS.4</i>                                     |                     |                     |                   |                     |
| Chautauqua Lake Association                                          |                     | \$ 35,000           |                   |                     |
| Findley Lake                                                         | \$ 10,000           | \$ 10,000           |                   |                     |
| Cassadaga Lake                                                       | \$ 6,000            | \$ 8,500            |                   |                     |
| Bear Lake                                                            | \$ 3,000            | \$ 3,000            |                   |                     |
| Lake Erie Management Commission (in lake activities)                 | \$ -                | \$ -                |                   |                     |
| Subtotal Maintenance of Waterways, Harvesting, and Shoreline Cleanup | \$ 19,000           | \$ 56,500           |                   |                     |
| <b>Subtotal In-Lake Activities and shoreline cleanup</b>             | <b>\$ 415,325</b>   | <b>\$ 431,234</b>   |                   |                     |
| <i>% of Lake Management and Enhancement Fund</i>                     | <i>50.5%</i>        | <i>50.0%</i>        |                   |                     |
| <b>Chautauqua Watershed Conservancy</b>                              |                     |                     |                   |                     |
| <i>Appro Acct: A8020.WTRS.4591.CWCI</i>                              |                     |                     |                   |                     |
| Technical Services/ Grant Writing                                    | \$ -                | \$ -                |                   |                     |
| Lake and Watershed Education                                         | \$ 10,000           | \$ 10,000           |                   |                     |
| Subtotal Watershed Conservancy                                       | \$ 10,000           | \$ 10,000           |                   |                     |
| <i>% of Lake Management and Enhancement Fund</i>                     | <i>1.2%</i>         | <i>1.2%</i>         |                   |                     |
| <b>CC Soil &amp; Water Conservation District</b>                     |                     |                     |                   |                     |
| <i>Appro Acct: A.8020.WTRS.4591.SWCD</i>                             |                     |                     |                   |                     |
| Technical Services                                                   | \$ 43,000           | \$ 51,000           |                   |                     |
| <i>% of Lake Management and Enhancement Fund</i>                     | <i>5.2%</i>         | <i>5.9%</i>         |                   |                     |
| <b>Enhancement &amp; Protection</b>                                  |                     |                     |                   |                     |
| <i>Appro Acct: A.8020.WTRS.4</i>                                     |                     |                     |                   |                     |
| Lake Erie Management Commission (watershed activities)               | \$ 45,000           | \$ 50,000           |                   |                     |
| Outside Contracts (via application) watershed                        | \$ 158,463          | \$ 100,000          | \$ -              | \$ 100,000          |
| <i>Appro Acct: A8020.WTRS.4591.WMA</i>                               |                     |                     |                   |                     |
| Watershed Maintenance                                                | \$ 150,000          | \$ 150,000          |                   |                     |
| Subtotal Enhancement & Protection                                    | \$ 353,463          | \$ 300,000          |                   |                     |
| <i>% of Lake Management and Enhancement Fund</i>                     | <i>43.0%</i>        | <i>34.8%</i>        |                   |                     |
| <b>Lake Management and Enhancement Fund</b>                          | <b>\$ 821,788</b>   | <b>\$ 792,234</b>   | <b>\$ -</b>       | <b>\$ 792,234</b>   |
| <b>Grand Total</b>                                                   | <b>\$ 2,282,870</b> | <b>\$ 2,325,506</b> | <b>\$ 135,000</b> | <b>\$ 2,460,506</b> |

**EXHIBIT C**  
**CHAUTAUQUA COUNTY**  
**CAPITAL PROJECTS STATUS - GENERAL**

Unexpended Balances of Appropriations  
for Capital Projects as of August 31, 2025

|                                                                   | APPROPRIATION<br>ORIGINAL<br>BUDGET | TRANSFERS<br>IN/OUT | APPROPRIATION<br>MODIFIED<br>BUDGET | ENCUMBRANCES<br>& EXPENDITURES | BALANCE      |
|-------------------------------------------------------------------|-------------------------------------|---------------------|-------------------------------------|--------------------------------|--------------|
| <b>01 - LEGISLATIVE BOARD</b>                                     |                                     |                     |                                     |                                |              |
| HH.01010.01001 Legislative Chambers A/V Update                    | \$ 25,500                           | \$ -                | \$ 25,500                           | \$ 22,456                      | \$ 3,044     |
|                                                                   | \$ 25,500                           | \$ -                | \$ 25,500                           | \$ 22,456                      | \$ 3,044     |
| <b>05 - COUNTY CLERK</b>                                          |                                     |                     |                                     |                                |              |
|                                                                   | \$ -                                | \$ -                | \$ -                                | \$ -                           | \$ -         |
|                                                                   | \$ -                                | \$ -                | \$ -                                | \$ -                           | \$ -         |
| <b>06 - SHERIFF</b>                                               |                                     |                     |                                     |                                |              |
| HH.063110.06016 911 Dispatch CAD Enhancement Software             | \$ 53,160                           | \$ -                | \$ 53,160                           | \$ 53,160                      | \$ -         |
| HH.063110.06018 Server Rplc & Upgrade                             | \$ 268,000                          | \$ -                | \$ 268,000                          | \$ 267,886                     | \$ 114       |
| HH.063110.06024 Sheriff's Office Switch Refresh                   | \$ 180,000                          | \$ -                | \$ 180,000                          | \$ 120,858                     | \$ 59,143    |
| HH.063110.06026 Application Server Replacement & AVL Upgrade      | \$ 110,000                          | \$ -                | \$ 110,000                          | \$ 5,874                       | \$ 104,126   |
| HH.063150.06025 Jail Automated External Defibrillator Replacement | \$ 14,000                           | \$ -                | \$ 14,000                           | \$ 13,647                      | \$ 353       |
| HH.063150.06027 Jail Building Repairs                             | \$ 230,000                          | \$ -                | \$ 230,000                          | \$ 90,368                      | \$ 139,632   |
| HH.063110.06029 Tower Site Generators                             | \$ 96,725                           | \$ -                | \$ 96,725                           | \$ -                           | \$ 96,725    |
| HH.063110.06030 Dispatch UPS                                      | \$ 63,144                           | \$ -                | \$ 63,144                           | \$ 57,141                      | \$ 6,003     |
| HH.063110.06031 Patrol Equipment                                  | \$ 60,000                           | \$ -                | \$ 60,000                           | \$ -                           | \$ 60,000    |
| HH.063110.06032 CCSO Range Improvements                           | \$ 50,000                           | \$ -                | \$ 50,000                           | \$ 23,405                      | \$ 26,595    |
| HH.063197.999 Vehicle Replacement                                 | \$ 168,000                          | \$ 8,757,006        | \$ 8,925,006                        | \$ 8,326,587                   | \$ 598,419   |
|                                                                   | \$ 1,293,029                        | \$ 8,757,006        | \$ 10,050,035                       | \$ 8,958,926                   | \$ 1,091,109 |
| <b>14 - EMERGENCY SERVICES</b>                                    |                                     |                     |                                     |                                |              |
| HH.143010.14008 Tech Rescue & Hazmat Vehicle                      | \$ 140,000                          | \$ 22,000           | \$ 162,000                          | \$ 146,412                     | \$ 15,588    |
| HH.143010.14012 Firefighter Training Equipment                    | \$ 33,500                           | \$ -                | \$ 33,500                           | \$ 24,525                      | \$ 8,975     |
| HH.143010.14013 SCBA Fill Station & Compressor                    | \$ 170,000                          | \$ -                | \$ 170,000                          | \$ 145,931                     | \$ 24,069    |
| HH.143010.14014 Large Format Printer                              | \$ 15,000                           | \$ -                | \$ 15,000                           | \$ 14,255                      | \$ 745       |
| HH.143010.14015 GOB Building Security                             | \$ 170,000                          | \$ -                | \$ 170,000                          | \$ 40,419                      | \$ 129,581   |
| HH.143010.14016 Body Armor for EMS Medics                         | \$ 98,000                           | \$ -                | \$ 98,000                           | \$ -                           | \$ 98,000    |
| HH.143010.14017 Power Load Stretchers                             | \$ 64,000                           | \$ -                | \$ 64,000                           | \$ 64,000                      | \$ -         |
| HH.143010.14018 External Defibrillators                           | \$ 58,500                           | \$ -                | \$ 58,500                           | \$ 35,473                      | \$ 23,027    |
|                                                                   | \$ 749,000                          | \$ 22,000           | \$ 771,000                          | \$ 471,015                     | \$ 299,985   |
| <b>20 - INFORMATION TECHNOLOGY SERVICES</b>                       |                                     |                     |                                     |                                |              |
| HH.201680.20003 Core Switch Upgrade                               | \$ 150,000                          | \$ -                | \$ 150,000                          | \$ 89,538                      | \$ 60,462    |

**EXHIBIT C  
CHAUTAUQUA COUNTY  
CAPITAL PROJECTS STATUS - GENERAL**

Unexpended Balances of Appropriations  
for Capital Projects as of August 31, 2025

|                               |                                         | APPROPRIATION | TRANSFERS    | APPROPRIATION | ENCUMBRANCES   |              |
|-------------------------------|-----------------------------------------|---------------|--------------|---------------|----------------|--------------|
|                               |                                         | ORIGINAL      | IN/OUT       | MODIFIED      | & EXPENDITURES | BALANCE      |
|                               |                                         | BUDGET        |              | BUDGET        |                |              |
| HH.201680.20004               | Enterprise Software                     | \$ 395,000    | \$ 220,000   | \$ 615,000    | \$ 488,506     | \$ 126,494   |
| HH.201680.20006               | Emergency Notification System           | \$ 69,500     | \$ 5,000     | \$ 74,500     | \$ 59,722      | \$ 14,778    |
| HH.201680.20007               | GIS System Upgrade                      | \$ 124,000    | \$ -         | \$ 124,000    | \$ 55,343      | \$ 68,657    |
| HH.201680.20008               | Emergency Communications IT Room HVAC   | \$ 75,000     | \$ -         | \$ 75,000     | \$ 74,352      | \$ 648       |
| HH.201680.20009               | Time and Attendance System Upgrade      | \$ 182,191    | \$ -         | \$ 182,191    | \$ 120,240     | \$ 61,951    |
| HH.201680.20010               | GOB First Flr Data Room A/C             | \$ 16,000     | \$ -         | \$ 16,000     | \$ -           | \$ 16,000    |
| HH.201680.20975               | IT Server Room Maintenance              | \$ 12,000     | \$ 145,000   | \$ 157,000    | \$ 29,033      | \$ 127,968   |
| HH.201680.990                 | Network Equipment                       | \$ 195,517    | \$ 150,000   | \$ 345,517    | \$ 296,269     | \$ 49,248    |
|                               |                                         | \$ 1,219,208  | \$ 520,000   | \$ 1,739,208  | \$ 1,213,003   | \$ 526,205   |
| <b>24 - ENVIRONMENT</b>       |                                         |               |              |               |                |              |
| <b>LANDFILL</b>               |                                         |               |              |               |                |              |
| EL.8160.022                   | Vehicle & Equipment Purchases           | \$ 571,000    | \$ 1,669,225 | \$ 2,240,225  | \$ 1,266,142   | \$ 974,083   |
| EL.8160.025                   | Phase IV Construction                   | \$ 500,000    | \$ (355,589) | \$ 144,411    | \$ 113,947     | \$ 30,464    |
| EL.8160.24001                 | Repair Ellery Retain Wall               | \$ 400,000    | \$ (320,421) | \$ 79,579     | \$ 13,975      | \$ 65,605    |
| EL.8160.24002                 | Maintenance Shop Renovation             | \$ 180,000    | \$ 564,337   | \$ 744,337    | \$ 8,588       | \$ 735,749   |
| EL.8160.24405                 | Gas Well Maintenance                    | \$ 395,864    | \$ (9,820)   | \$ 386,044    | \$ 57,658      | \$ 328,386   |
|                               |                                         | \$ 2,046,864  | \$ 1,547,732 | \$ 3,594,596  | \$ 1,460,310   | \$ 2,134,286 |
| <b>25 - PUBLIC FACILITIES</b> |                                         |               |              |               |                |              |
| <b>ENGINEERS</b>              |                                         |               |              |               |                |              |
| HH.251440.25974               | Conewango Watershed Dam 33 Sediment Rem | \$ 10,500     | \$ 1,375,000 | \$ 1,385,500  | \$ 469,794     | \$ 915,706   |
|                               |                                         | \$ 10,500     | \$ 1,375,000 | \$ 1,385,500  | \$ 469,794     | \$ 915,706   |
| <b>AIRPORTS</b>               |                                         |               |              |               |                |              |
| <b>Jamestown Airport</b>      |                                         |               |              |               |                |              |
| HH.255610.25006               | Master Plan Update                      | \$ 481,000    | \$ -         | \$ 481,000    | \$ 466,309     | \$ 14,691    |
| HH.255610.25020               | Rehab Airport Fence - Design            | \$ 183,500    | \$ -         | \$ 183,500    | \$ 161,905     | \$ 21,595    |
| HH.255610.25200               | EA Obstruction Removal                  | \$ 274,000    | \$ -         | \$ 274,000    | \$ 262,409     | \$ 11,591    |
| HH.255610.25250               | Rehab Perimeter Fence - Phase 1         | \$ 3,354,123  | \$ -         | \$ 3,354,123  | \$ 3,172,142   | \$ 181,981   |
| HH.255610.25257               | Security Cameras - Terminal Building    | \$ 12,000     | \$ -         | \$ 12,000     | \$ 11,859      | \$ 141       |
| HH.255610.25295               | Replace Guidance Signs                  | \$ 78,030     | \$ 8,670     | \$ 86,700     | \$ 85,117      | \$ 1,583     |
| HH.255610.25296               | Perimeter Fence Phase 2                 | \$ 2,118,722  | \$ 1         | \$ 2,118,723  | \$ 1,910,976   | \$ 207,747   |
| HH.255610.25317               | Terminal Building Improvements          | \$ 1,208,000  | \$ -         | \$ 1,208,000  | \$ 13,000      | \$ 1,195,000 |

**EXHIBIT C**  
**CHAUTAUQUA COUNTY**  
**CAPITAL PROJECTS STATUS - GENERAL**

Unexpended Balances of Appropriations  
for Capital Projects as of August 31, 2025

|                                                           | APPROPRIATION<br>ORIGINAL<br>BUDGET | TRANSFERS<br>IN/OUT | APPROPRIATION<br>MODIFIED<br>BUDGET | ENCUMBRANCES<br>& EXPENDITURES | BALANCE      |
|-----------------------------------------------------------|-------------------------------------|---------------------|-------------------------------------|--------------------------------|--------------|
| HH.255610.25346 JWW ARFF Gear                             | \$ 22,705                           | \$ -                | \$ 22,705                           | \$ 22,077                      | \$ 628       |
| HH.255610.25347 JHW ATV                                   | \$ 25,000                           | \$ -                | \$ 25,000                           | \$ 17,077                      | \$ 7,923     |
| <b>Dunkirk Airport</b>                                    |                                     |                     |                                     |                                |              |
| HH.255610.25008 Replace Existing Bulk Hangar #3           | \$ 578,000                          | \$ 307,857          | \$ 885,857                          | \$ 879,071                     | \$ 6,786     |
| HH.255610.25011 Land Acquisition - Runways 6/24 and 15/33 | \$ 600,000                          | \$ -                | \$ 600,000                          | \$ 102,025                     | \$ 497,975   |
| HH.255610.25196 Runway 15-33 Lighting Improvements        | \$ 81,771                           | \$ 744,351          | \$ 826,122                          | \$ 783,003                     | \$ 43,119    |
| HH.255610.25214 Rehab Taxiway A (East)-Design Phase       | \$ 133,654                          | \$ -                | \$ 133,654                          | \$ 133,000                     | \$ 654       |
| HH.255610.25254 Hangar #2 Bifold Door                     | \$ 140,000                          | \$ 508,120          | \$ 648,120                          | \$ -                           | \$ 648,120   |
| HH.255610.25259 T-Hangar Construction                     | \$ 750,000                          | \$ -                | \$ 750,000                          | \$ -                           | \$ 750,000   |
| HH.255610.25289 Rehab Taxiway A East - DKK                | \$ 611,338                          | \$ 67,927           | \$ 679,265                          | \$ 661,430                     | \$ 17,835    |
| HH.255610.25340 Reconstruct Terminal Bldg                 | \$ 140,760                          | \$ -                | \$ 140,760                          | \$ 2,000                       | \$ 138,760   |
| HH.255610.25341 Rehab Runway 13/31                        | \$ 473,000                          | \$ -                | \$ 473,000                          | \$ 119,000                     | \$ 354,000   |
| HH.255610.25342 Airport ARFF Test Equip                   | \$ 23,243                           | \$ -                | \$ 23,243                           | \$ 23,243                      | \$ -         |
| HH.255610.25358 DKK Security Gates Design                 | \$ 50,538                           | \$ -                | \$ 50,538                           | \$ -                           | \$ 50,538    |
|                                                           | \$ 11,339,384                       | \$ 1,636,926        | \$ 12,976,310                       | \$ 8,825,643                   | \$ 4,150,667 |
| <b>BUILDINGS &amp; GROUNDS</b>                            |                                     |                     |                                     |                                |              |
| HH.251620.25195 Mayville Door Replacement                 | \$ 38,550                           | \$ 33,450           | \$ 72,000                           | \$ 50,942                      | \$ 21,058    |
| HH.251620.25216 GOB Heating System Repairs                | \$ 20,140                           | \$ 640,000          | \$ 660,140                          | \$ 508,825                     | \$ 151,315   |
| HH.251620.25315 New B&G Maintenance Building              | \$ 1,224,675                        | \$ -                | \$ 1,224,675                        | \$ 32,622                      | \$ 1,192,053 |
| HH.251620.25344 Drinking Fountain Repl                    | \$ 65,000                           | \$ -                | \$ 65,000                           | \$ 54,498                      | \$ 10,502    |
| HH.251620.25348 Courthouse Carpet Repl                    | \$ 15,000                           | \$ -                | \$ 15,000                           | \$ 14,848                      | \$ 152       |
| HH.251620.25349 Leg Chmbr HVAC Air Hnd Rplc               | \$ 79,000                           | \$ -                | \$ 79,000                           | \$ -                           | \$ 79,000    |
| HH.251620.25350 Myvl Restroom Reno Design                 | \$ 50,000                           | \$ -                | \$ 50,000                           | \$ 15,424                      | \$ 34,576    |
| HH.251620.25264 Courthouse Roof Replacement               | \$ 1,500,000                        | \$ -                | \$ 1,500,000                        | \$ 1,492,739                   | \$ 7,261     |
| HH.251620.25790 Maintenance Building Design               | \$ 35,000                           | \$ -                | \$ 35,000                           | \$ 20,929                      | \$ 14,071    |
| HH.251620.25821 Mayville Parking Lot Reconstruction       | \$ 2,000                            | \$ 503,222          | \$ 505,222                          | \$ 505,221                     | \$ 1         |
|                                                           | \$ 3,029,365                        | \$ 1,176,672        | \$ 4,206,037                        | \$ 2,696,049                   | \$ 1,509,988 |
| <b>CARTS</b>                                              |                                     |                     |                                     |                                |              |
| HH.255630.25012 Tablets                                   | \$ 14,612                           | \$ 15,000           | \$ 29,612                           | \$ 15,973                      | \$ 13,639    |
| HH.255630.25014 Accelerated Transit Grant - 2017 Funding  | \$ 108,199                          | \$ -                | \$ 108,199                          | \$ 15,941                      | \$ 92,258    |
| HH.255630.25211 Route Match Software                      | \$ 400,999                          | \$ 400,999          | \$ 801,998                          | \$ 271,094                     | \$ 530,904   |

**EXHIBIT C**  
**CHAUTAUQUA COUNTY**  
**CAPITAL PROJECTS STATUS - GENERAL**

Unexpended Balances of Appropriations  
for Capital Projects as of August 31, 2025

|                                                               | APPROPRIATION<br>ORIGINAL<br>BUDGET | TRANSFERS<br>IN/OUT | APPROPRIATION<br>MODIFIED<br>BUDGET | ENCUMBRANCES<br>& EXPENDITURES | BALANCE       |
|---------------------------------------------------------------|-------------------------------------|---------------------|-------------------------------------|--------------------------------|---------------|
| HH.255630.25227 Rebranding                                    | \$ 372,500                          | \$ -                | \$ 372,500                          | \$ 320,428                     | \$ 52,072     |
| HH.255630.25228 Consulting Routes                             | \$ 126,501                          | \$ -                | \$ 126,501                          | \$ -                           | \$ 126,501    |
| HH.255630.25261 Renovations of CARTS Hub                      | \$ 475,062                          | \$ 385,808          | \$ 860,870                          | \$ 340,839                     | \$ 520,031    |
| HH.255630.25886 Bus Replacement                               | \$ 195,000                          | \$ 5,574,587        | \$ 5,769,587                        | \$ 4,926,304                   | \$ 843,283    |
| HH.255630.25995 Accelerated Transit Grant - 2015/2016 Funding | \$ 206,377                          | \$ -                | \$ 206,377                          | \$ 155,303                     | \$ 51,074     |
|                                                               | \$ 1,899,250                        | \$ 6,376,394        | \$ 8,275,644                        | \$ 6,045,882                   | \$ 2,229,762  |
| <b>PARKS</b>                                                  |                                     |                     |                                     |                                |               |
| HH.257110.25002 Parks Capital Improvements                    | \$ 152,694                          | \$ 276,886          | \$ 429,580                          | \$ 396,552                     | \$ 33,028     |
| HH.257110.25260 Parking/Property Marking                      | \$ 32,516                           | \$ 17,000           | \$ 49,516                           | \$ 35,858                      | \$ 13,658     |
| HH.257110.25300 Waterway Trail Hazard Removal                 | \$ 100,000                          | \$ 50,000           | \$ 150,000                          | \$ -                           | \$ 150,000    |
| HH.257110.25313 Marden Cobb Water Project                     | \$ 14,200                           | \$ -                | \$ 14,200                           | \$ -                           | \$ 14,200     |
| HH.257110.25314 15 Year Forest Management Plan                | \$ 25,000                           | \$ -                | \$ 25,000                           | \$ -                           | \$ 25,000     |
| HH.257110.25345 John Dere X710 Mower                          | \$ 13,500                           | \$ -                | \$ 13,500                           | \$ 11,840                      | \$ 1,660      |
| HH.257110.25830 Eastside OVR LND TRL DVL P                    | \$ 23,940                           | \$ -                | \$ 23,940                           | \$ -                           | \$ 23,940     |
|                                                               | \$ 361,850                          | \$ 343,886          | \$ 705,736                          | \$ 444,251                     | \$ 261,485    |
| <b>TRANSPORTATION</b>                                         |                                     |                     |                                     |                                |               |
| HH.255130.25193 Salt Sheds                                    | \$ 110,000                          | \$ 363,626          | \$ 473,626                          | \$ 350,135                     | \$ 123,491    |
| HH.255130.25255 Sheridan Shop Door Replacement                | \$ 32,500                           | \$ 36,000           | \$ 68,500                           | \$ 63,058                      | \$ 5,442      |
| HH.255130.25256 Sheridan Shop Gutters/Downspouts              | \$ 32,000                           | \$ -                | \$ 32,000                           | \$ 498                         | \$ 31,502     |
| HH.255130.25343 Shop LED Lights & Fans                        | \$ 100,000                          | \$ -                | \$ 100,000                          | \$ 86,164                      | \$ 13,836     |
| HH.255130.25379 DPF Facilities Bldg Upgrd                     | \$ 7,226,730                        | \$ -                | \$ 7,226,730                        | \$ 3,639                       | \$ 7,223,091  |
| HH.255130.25380 Falconer Shop Fuel System                     | \$ 28,000                           | \$ (350)            | \$ 27,650                           | \$ -                           | \$ 27,650     |
| HH.255130.25381 Fire Alarm System Fal Hwy Fac                 | \$ 18,000                           | \$ -                | \$ 18,000                           | \$ -                           | \$ 18,000     |
| HH.255130.25382 Sher Shp Heating System                       | \$ 40,000                           | \$ -                | \$ 40,000                           | \$ -                           | \$ 40,000     |
| HH.255130.25977 Sherman Shop Fuel System                      | \$ 25,000                           | \$ 595,095          | \$ 620,095                          | \$ 619,717                     | \$ 378        |
| HH.255130.626 DPF Large Equipment                             | \$ 800,000                          | \$ 28,185,129       | \$ 28,985,129                       | \$ 28,164,973                  | \$ 820,156    |
|                                                               | \$ 8,412,230                        | \$ 29,179,500       | \$ 37,591,730                       | \$ 29,288,185                  | \$ 8,303,545  |
| <b>27 - SOUTH &amp; CENTER CHAUTAUQUA LAKE SEWER DISTRICT</b> |                                     |                     |                                     |                                |               |
| ESS.8130.27001 S&CCLSD Extension                              | \$ 16,888,000                       | \$ (14,928,510)     | \$ 1,959,490                        | \$ (6,638)                     | \$ 1,966,128  |
| ESS.8130.27004 Rehab Gravity Sewer Lines                      | \$ 125,000                          | \$ 422,231          | \$ 547,231                          | \$ -                           | \$ 547,231    |
| ESS.8130.27005 Underground Fuel Tank Rem                      | \$ 100,000                          | \$ (88,446)         | \$ 11,554                           | \$ -                           | \$ 11,554     |
| ESS.8130.27006 S&CCLSD Extension Phase 2                      | \$ 24,000,000                       | \$ (965,623)        | \$ 23,034,377                       | \$ 8,010,463                   | \$ 15,023,914 |

**EXHIBIT C  
CHAUTAUQUA COUNTY  
CAPITAL PROJECTS STATUS - GENERAL**

Unexpended Balances of Appropriations  
for Capital Projects as of August 31, 2025

|                                                       |                                                  | APPROPRIATION<br>ORIGINAL<br>BUDGET | TRANSFERS<br>IN/OUT | APPROPRIATION<br>MODIFIED<br>BUDGET | ENCUMBRANCES<br>& EXPENDITURES | BALANCE       |
|-------------------------------------------------------|--------------------------------------------------|-------------------------------------|---------------------|-------------------------------------|--------------------------------|---------------|
| ESS.8130.27007                                        | Wastewater Primary Bypass                        | \$ 290,000                          | \$ 236,609          | \$ 526,609                          | \$ 7,325                       | \$ 519,284    |
| ESS.8130.27008                                        | CCLSD Extension Phase 3                          | \$ 35,590,000                       | \$ -                | \$ 35,590,000                       | \$ -                           | \$ 35,590,000 |
|                                                       |                                                  | \$ 76,993,000                       | \$ (15,323,739)     | \$ 61,669,261                       | \$ 8,011,151                   | \$ 53,658,110 |
| <b>28 - NORTH CHAUTAUQUA LAKE SEWER DISTRICT</b>      |                                                  |                                     |                     |                                     |                                |               |
| ESN.8130.28002                                        | NCLSD I&I                                        | \$ 5,480,000                        | \$ (39,504)         | \$ 5,440,496                        | \$ 270,936                     | \$ 5,169,560  |
| ESN.8130.28003                                        | NCLSD WWTP                                       | \$ 10,147,000                       |                     | \$ 10,147,000                       | \$ -                           | \$ 10,147,000 |
|                                                       |                                                  | \$ 15,627,000                       | \$ (39,504)         | \$ 15,587,496                       | \$ 270,936                     | \$ 15,316,560 |
| <b>30 - PORTLAND, POMFRET, DUNKIRK SEWER DISTRICT</b> |                                                  |                                     |                     |                                     |                                |               |
| ESP.8130.30001                                        | Sewage Treatment I&I                             | \$ 1,612,000                        | \$ (10,804)         | \$ 1,601,196                        | \$ 726,183                     | \$ 875,013    |
|                                                       |                                                  | \$ 1,612,000                        | \$ (10,804)         | \$ 1,601,196                        | \$ 726,183                     | \$ 875,013    |
| <b>32 - PUBLIC HEALTH</b>                             |                                                  |                                     |                     |                                     |                                |               |
| HH.324070.655                                         | Medical Records System                           | \$ 115,000                          | \$ -                | \$ 115,000                          | \$ 115,000                     | \$ -          |
|                                                       |                                                  | \$ 115,000                          | \$ -                | \$ 115,000                          | \$ 115,000                     | \$ -          |
| <b>37 - PLANNING &amp; DEVELOPMENT</b>                |                                                  |                                     |                     |                                     |                                |               |
| HH.376420.37008                                       | Greenfield Development                           | \$ 200,000                          | \$ 6,169,500        | \$ 6,369,500                        | \$ 5,999,353                   | \$ 370,148    |
| HH.376420.37012                                       | Brownfields Remediation Program                  | \$ 625,000                          | \$ (425,000)        | \$ 200,000                          | \$ 176,050                     | \$ 23,950     |
| HH.378020.37009                                       | Welch Trail Recreation Area                      | \$ 50,000                           | \$ -                | \$ 50,000                           | \$ 42,815                      | \$ 7,186      |
| HH.378020.37010                                       | Trail Development                                | \$ 81,528                           | \$ 125,000          | \$ 206,528                          | \$ 125,000                     | \$ 81,528     |
| HH.378020.37011                                       | Lake Erie Management Commission                  | \$ 72,522                           | \$ -                | \$ 72,522                           | \$ 62,750                      | \$ 9,772      |
| HH.378020.37015                                       | Chautauqua County Complete Streets               | \$ 100,000                          | \$ 100,000          | \$ 200,000                          | \$ 74                          | \$ 199,926    |
| HH.378020.37893                                       | Barcelona to Chautauqua Trail                    | \$ 35,000                           | \$ 2,041,200        | \$ 2,076,200                        | \$ 678,686                     | \$ 1,397,514  |
| HH.378020.37968                                       | Northern Chautauqua Co Local Waterfront Dev Plan | \$ 15,000                           | \$ 243,000          | \$ 258,000                          | \$ 166,563                     | \$ 91,437     |
| HH.378020.674                                         | Chautauqua Lake Management Commission            | \$ 467,000                          | \$ (33,457)         | \$ 433,543                          | \$ 362,959                     | \$ 70,584     |
|                                                       |                                                  | \$ 1,646,050                        | \$ 8,220,243        | \$ 9,866,293                        | \$ 7,614,250                   | \$ 2,252,043  |
| <b>39 - NORTH CHAUTAUQUA COUNTY WATER DISTRICT</b>    |                                                  |                                     |                     |                                     |                                |               |
| EWN.8397.39970                                        | NCCWD Initial Construction                       | \$ 11,750,000                       | \$ 645,263          | \$ 12,395,263                       | \$ 8,142                       | \$ 12,387,121 |
|                                                       |                                                  | \$ 11,750,000                       | \$ 645,263          | \$ 12,395,263                       | \$ 8,142                       | \$ 12,387,121 |
| <b>41 - BOARD OF ELECTIONS</b>                        |                                                  |                                     |                     |                                     |                                |               |
| HH.411450.41000                                       | Voting Machines                                  | \$ 119,900                          | \$ 666,025          | \$ 785,925                          | \$ 770,377                     | \$ 15,548     |
|                                                       |                                                  | \$ 119,900                          | \$ 666,025          | \$ 785,925                          | \$ 770,377                     | \$ 15,548     |

**EXHIBIT C  
CHAUTAUQUA COUNTY  
CAPITAL PROJECTS STATUS - GENERAL**

Unexpended Balances of Appropriations  
for Capital Projects as of August 31, 2025

|                                                          | APPROPRIATION<br>ORIGINAL<br>BUDGET | TRANSFERS<br>IN/OUT | APPROPRIATION<br>MODIFIED<br>BUDGET | ENCUMBRANCES<br>& EXPENDITURES | BALANCE           |
|----------------------------------------------------------|-------------------------------------|---------------------|-------------------------------------|--------------------------------|-------------------|
| <b>99 - MISCELLANEOUS</b>                                |                                     |                     |                                     |                                |                   |
| HH.992490.00002 JCC Roofs                                | \$ 156,000                          | \$ 222,033          | \$ 378,033                          | \$ 240,471                     | \$ 137,562        |
| HH.992490.00005 JCC IT Security                          | \$ 20,000                           | \$ 261,252          | \$ 281,252                          | \$ 268,555                     | \$ 12,697         |
| HH.992490.00009 JCC Sidewalks                            | \$ 13,000                           | \$ 119,500          | \$ 132,500                          | \$ 4,238                       | \$ 128,263        |
| HH.992490.00011 Infrastructure-HVAC                      | \$ 38,750                           | \$ 144,768          | \$ 183,518                          | \$ 67,593                      | \$ 115,925        |
| HH.992490.00012 Exterior Renovation/Underground Heat     | \$ 900,000                          | \$ 56,123           | \$ 956,123                          | \$ 956,422                     | \$ (299)          |
| HH.992490.00016 Interior Repairs/Renovations             | \$ 209,000                          | \$ 76,694           | \$ 285,694                          | \$ 118,675                     | \$ 167,019        |
| HH.992490.00017 LED Lighting                             | \$ 50,000                           | \$ 50,000           | \$ 100,000                          | \$ 15,043                      | \$ 84,957         |
| HH.992490.00018 COMM SRVC CTR ASBEST ABMT                | \$ 87,500                           | \$ -                | \$ 87,500                           | \$ 63,885                      | \$ 23,615         |
| HH.992490.00860 JCC Community Services Center Demolition | \$ 87,500                           | \$ (111,000)        | \$ (23,500)                         | \$ -                           | \$ (23,500)       |
|                                                          | <u>\$ 1,561,750</u>                 | <u>\$ 819,370</u>   | <u>\$ 2,381,120</u>                 | <u>\$ 1,734,882</u>            | <u>\$ 646,238</u> |
| Exhibit C Totals                                         | \$ 139,810,880                      | \$ 45,911,970       | \$ 185,722,850                      | \$ 79,146,433                  | \$ 106,576,417    |

**EXHIBIT D  
CHAUTAUQUA COUNTY  
ROAD FUND PROJECTS STATUS**

Unexpended Balances of Appropriations  
for Capital Projects as of August 31, 2025

|                                          |                       | ORIGINAL<br>BUDGET | TRANSFERS<br>IN/OUT | MODIFIED<br>BUDGET | EXPENDITURES | BALANCE      |
|------------------------------------------|-----------------------|--------------------|---------------------|--------------------|--------------|--------------|
| <b>25 - PUBLIC FACILITIES</b>            |                       |                    |                     |                    |              |              |
| <b>COUNTY BRIDGE &amp; ROAD PROJECTS</b> |                       |                    |                     |                    |              |              |
| D.5112.389                               | Funded Bridge Program | \$ 7,236,089       | \$ (5,335,518)      | \$ 1,900,571       | \$ 90,583    | \$ 1,809,988 |
| D.5112.390                               | County Bridge Program | \$ 285,000         | \$ 1,325,072        | \$ 1,610,072       | \$ 1,252,549 | \$ 357,523   |
| D.5112.391                               | Highway Improvements  | \$ 450,000         | \$ 6,940,034        | \$ 7,390,034       | \$ 4,595,471 | \$ 2,794,563 |
| D.5112.392                               | Complete Streets      | \$ 850,000         | \$ (587,733)        | \$ 262,267         | \$ 49,000    | \$ 213,267   |
| D.5112.393                               | Funded Road Program   | \$ 735,000         | \$ 1,822,320        | \$ 2,557,320       | \$ 480,161   | \$ 2,077,159 |
|                                          |                       | \$ 9,556,089       | \$ 4,164,175        | \$ 13,720,264      | \$ 6,467,765 | \$ 7,252,499 |

**EXHIBIT E**  
**CHAUTAUQUA COUNTY**  
**SUMMARY OF 2026 TENTATIVE BUDGET CAPITAL PROJECTS**

| PROJECT AREA                             | Total Project Cost<br>(Requested Amt.) | Amount of Funding by Source |                   |                     |                     |                     |                                     |                  |                                | Total Funding<br>Awarded |
|------------------------------------------|----------------------------------------|-----------------------------|-------------------|---------------------|---------------------|---------------------|-------------------------------------|------------------|--------------------------------|--------------------------|
|                                          |                                        | INTEREST<br>EARNINGS        | LOCAL SHARE       | FEDERAL<br>FUNDING  | STATE<br>FUNDING    | BOND                | DEDICATED<br>REVENUE /<br>USER FEES | TIMBER SALES     | OTHER NON-<br>LOCAL<br>FUNDING |                          |
| <i>COUNTY OPERATIONS (Exhibit E-1)</i>   |                                        |                             |                   |                     |                     |                     |                                     |                  |                                |                          |
| SHERIFF                                  | \$ 2,604,405                           | \$ 362,077                  | \$ -              | \$ -                | \$ -                | \$ 2,242,328        | \$ -                                | \$ -             | \$ -                           | \$ 2,604,405             |
| EMERGENCY SERVICES                       | 505,085                                | 505,085                     | -                 | -                   | -                   | -                   | -                                   | -                | -                              | 505,085                  |
| INFORMATION TECHNOLOGY SVS               | -                                      | -                           | -                 | -                   | -                   | -                   | -                                   | -                | -                              | -                        |
| AIRPORTS/PARKS                           | 84,000                                 | -                           | -                 | -                   | -                   | -                   | -                                   | 84,000           | -                              | 84,000                   |
| BUILDINGS & GROUNDS                      | 300,000                                | 300,000                     | -                 | -                   | -                   | -                   | -                                   | -                | -                              | 300,000                  |
| CARTS                                    | 879,917                                | 87,992                      | -                 | 703,933             | 87,992              | -                   | -                                   | -                | -                              | 879,917                  |
| PUBLIC FACILITIES                        | -                                      | -                           | -                 | -                   | -                   | -                   | -                                   | -                | -                              | -                        |
| TRANSPORTATION                           | 1,067,500                              | 15,000                      | -                 | -                   | -                   | 1,052,500           | -                                   | -                | -                              | 1,067,500                |
| PLANNING & ECONOMIC DEV                  | 350,000                                | 350,000                     | -                 | -                   | -                   | -                   | -                                   | -                | -                              | 350,000                  |
| BOARD OF ELECTIONS                       | -                                      | -                           | -                 | -                   | -                   | -                   | -                                   | -                | -                              | -                        |
| JCC                                      | 2,324,900                              | 581,225                     | -                 | 1,162,450           | -                   | -                   | -                                   | -                | 581,225                        | 2,324,900                |
| VEHICLES (Note 1) (Exhibit E-2)          | 536,000                                | -                           | 134,000           | -                   | -                   | -                   | -                                   | -                | -                              | 134,000                  |
| <b>Subtotal</b>                          | <b>\$ 8,651,807</b>                    | <b>\$ 2,201,379</b>         | <b>\$ 134,000</b> | <b>\$ 1,866,383</b> | <b>\$ 87,992</b>    | <b>\$ 3,294,828</b> | <b>\$ -</b>                         | <b>\$ 84,000</b> | <b>\$ 581,225</b>              | <b>\$ 8,249,807</b>      |
| <i>ROADS &amp; BRIDGES (Exhibit E-3)</i> |                                        |                             |                   |                     |                     |                     |                                     |                  |                                |                          |
| BRIDGES                                  | \$ 1,487,502                           | \$ -                        | \$ -              | \$ -                | \$ 1,087,502        | \$ -                | \$ 400,000                          | \$ -             | \$ -                           | \$ 1,487,502             |
| ROADS                                    | 7,263,730                              | -                           | 250,000           | -                   | 6,548,730           | -                   | 465,000                             | -                | -                              | 7,263,730                |
| <b>Subtotal</b>                          | <b>\$ 8,751,232</b>                    | <b>\$ -</b>                 | <b>\$ 250,000</b> | <b>\$ -</b>         | <b>\$ 7,636,232</b> | <b>\$ -</b>         | <b>\$ 865,000</b>                   | <b>\$ -</b>      | <b>\$ -</b>                    | <b>\$ 8,751,232</b>      |
| <i>ENTERPRISE FUNDS (Exhibit E-4)</i>    |                                        |                             |                   |                     |                     |                     |                                     |                  |                                |                          |
| LANDFILL                                 | \$ 2,094,653                           | \$ -                        | \$ -              | \$ -                | \$ -                | \$ -                | \$ 2,094,653                        | \$ -             | \$ -                           | \$ 2,094,653             |
| WATER & SEWER DISTRICTS                  | -                                      | -                           | -                 | -                   | -                   | -                   | -                                   | -                | -                              | -                        |
| <b>Subtotal</b>                          | <b>\$ 2,094,653</b>                    | <b>\$ -</b>                 | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 2,094,653</b>                 | <b>\$ -</b>      | <b>\$ -</b>                    | <b>\$ 2,094,653</b>      |
| <b>TOTAL COUNTY CAPITAL PROJECTS</b>     | <b>\$ 19,497,692</b>                   | <b>\$ 2,201,379</b>         | <b>\$ 384,000</b> | <b>\$ 1,866,383</b> | <b>\$ 7,724,224</b> | <b>\$ 3,294,828</b> | <b>\$ 2,959,653</b>                 | <b>\$ 84,000</b> | <b>\$ 2,675,878</b>            | <b>\$ 19,095,692</b>     |

Note 1: General Fund vehicles are amortized over a 4 year period. The 2026 Local Share is reflected in department budgets under account 5981 - Shared Services Vehicle Purchase Allocation.

**EXHIBIT E-1**  
**CHAUTAUQUA COUNTY, CAPITAL PROJECTS - GENERAL COUNTY OPERATIONS**  
**2026 TENTATIVE BUDGET**

[illegible]

**EXHIBIT E-1**  
**CHAUTAUQUA COUNTY, CAPITAL PROJECTS - GENERAL COUNTY OPERATIONS**  
**2026 TENTATIVE BUDGET**

| DEPARTMENT /<br>DIVISION | PROJ<br># | Project Title                                   | Total Project Cost (Requested<br>Amt.) | AMOUNT OF FUNDING BY SOURCE |                   |                     |                  |                     |                  |                                | Total<br>FUNDING<br>AWARDED |
|--------------------------|-----------|-------------------------------------------------|----------------------------------------|-----------------------------|-------------------|---------------------|------------------|---------------------|------------------|--------------------------------|-----------------------------|
|                          |           |                                                 |                                        | INTEREST<br>EARNINGS        | LOCAL<br>SHARE    | FEDERAL<br>FUNDING  | STATE<br>FUNDING | BOND                | TIMBER SALES     | OTHER NON-<br>LOCAL<br>FUNDING |                             |
| DPF-Transportation       |           | DPF Falconer Office Improvements                | \$ 15,000                              | \$ 15,000                   | \$ -              | \$ -                | \$ -             | \$ -                | \$ -             | \$ -                           | \$ 15,000                   |
| DPF-Transportation       |           | DPF Vehicle & Equipment Request                 | \$ 1,052,500                           | \$ -                        | \$ -              | \$ -                | \$ -             | \$ 1,052,500        | \$ -             | \$ -                           | \$ 1,052,500                |
|                          |           | <b>SUBTOTAL TRANSPORTATION</b>                  | <b>\$ 1,067,500</b>                    | <b>\$ 15,000</b>            | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>      | <b>\$ 1,052,500</b> | <b>\$ -</b>      | <b>\$ -</b>                    | <b>\$ 1,067,500</b>         |
|                          |           |                                                 |                                        |                             |                   |                     |                  |                     |                  |                                |                             |
| Planning & Development   |           | Greenfield Development (2019)                   | \$ 350,000                             | \$ 350,000                  | \$ -              | \$ -                | \$ -             | \$ -                | \$ -             | \$ -                           | \$ 350,000                  |
|                          |           | <b>SUBTOTAL PLANNING &amp; DEVELOPMENT</b>      | <b>\$ 350,000</b>                      | <b>\$ 350,000</b>           | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>      | <b>\$ -</b>         | <b>\$ -</b>      | <b>\$ -</b>                    | <b>\$ 350,000</b>           |
|                          |           |                                                 |                                        |                             |                   |                     |                  |                     |                  |                                |                             |
| JCC                      |           | Interior Repairs/Renovations (2024)             | \$ 484,800                             | \$ 121,200                  | \$ -              | \$ 242,400          | \$ -             | \$ -                | \$ -             | \$ 121,200                     | \$ 484,800                  |
| JCC                      |           | Classroom Furniture                             | \$ 102,100                             | \$ 25,525                   | \$ -              | \$ 51,050           | \$ -             | \$ -                | \$ -             | \$ 25,525                      | \$ 102,100                  |
| JCC                      |           | Exterior Repairs (2025)                         | \$ 50,000                              | \$ 12,500                   | \$ -              | \$ 25,000           | \$ -             | \$ -                | \$ -             | \$ 12,500                      | \$ 50,000                   |
| JCC                      |           | Sitework/Sidewalks (2020)                       | 1,007,000                              | 251,750                     | -                 | 503,500             | -                | -                   | -                | 251,750                        | 1,007,000                   |
| JCC                      |           | IT-Infrastructure (2020)                        | 681,000                                | 170,250                     | -                 | 340,500             | -                | -                   | -                | 170,250                        | 681,000                     |
|                          |           | <b>SUBTOTAL JAMESTOWN COMMUNITY<br/>COLLEGE</b> | <b>\$ 2,324,900</b>                    | <b>\$ 581,225</b>           | <b>\$ -</b>       | <b>\$ 1,162,450</b> | <b>\$ -</b>      | <b>\$ -</b>         | <b>\$ -</b>      | <b>\$ 581,225</b>              | <b>\$ 2,324,900</b>         |
|                          |           |                                                 |                                        |                             |                   |                     |                  |                     |                  |                                |                             |
|                          |           | <b>TOTAL CAPITAL PROJECTS (H FUND)</b>          | <b>\$ 8,115,807</b>                    | <b>\$ 2,201,379</b>         | <b>\$ -</b>       | <b>\$ 1,866,383</b> | <b>\$ 87,992</b> | <b>\$ 3,294,828</b> | <b>\$ 84,000</b> | <b>\$ 581,225</b>              | <b>\$ 8,115,807</b>         |
|                          |           |                                                 |                                        |                             |                   |                     |                  |                     |                  |                                |                             |
| Sheriff's Office         | 3197-999  | VEHICLE REQUESTS (Note 1)                       | \$ 536,000                             | -                           | \$ 134,000        | -                   | -                | -                   | -                | -                              | \$ 134,000                  |
|                          |           | <b>SUBTOTAL VEHICLES</b>                        | <b>\$ 536,000</b>                      | <b>\$ -</b>                 | <b>\$ 134,000</b> | <b>\$ -</b>         | <b>\$ -</b>      | <b>\$ -</b>         | <b>\$ -</b>      | <b>\$ -</b>                    | <b>\$ 134,000</b>           |
|                          |           |                                                 |                                        |                             |                   |                     |                  |                     |                  |                                |                             |
|                          |           | <b>TOTAL CAPITAL PROJECTS</b>                   | <b>\$ 8,651,807</b>                    | <b>\$ 2,201,379</b>         | <b>\$ 134,000</b> | <b>\$ 1,866,383</b> | <b>\$ 87,992</b> | <b>\$ 3,294,828</b> | <b>\$ 84,000</b> | <b>\$ 581,225</b>              | <b>\$ 8,249,807</b>         |

Note 1: General Fund vehicles are amortized over a 4 year period. The 2026 Local Share is reflected in department budgets under account 5981 - Shared Services Vehicle Purchase Allocation.

**EXHIBIT E-2**  
**CHAUTAUQUA COUNTY, CAPITAL VEHICLE REQUESTS**  
**2026 TENTATIVE BUDGET**

| # REQUESTED |      | VEHICLE TYPE | ESTIMATED<br>ANNUAL<br>MILEAGE | ESTIMATED<br>PURCHASE<br>PRICE | ADDITION TO<br>FLEET OR<br>REPLACEMENT | HYBRID<br>(Yes/No) | TOTAL FUNDING<br>REQUIRED |
|-------------|------|--------------|--------------------------------|--------------------------------|----------------------------------------|--------------------|---------------------------|
| New         | Used |              |                                |                                |                                        |                    |                           |

**06 - SHERIFF:**

|   |  |                                              |        |            |             |    |            |
|---|--|----------------------------------------------|--------|------------|-------------|----|------------|
| 8 |  | Full-Size 4WD SUV, Police Package (Marked)   | 38,000 | \$ 410,000 | Replacement | No |            |
| 2 |  | Full-Size 4WD SUV, Police Package (Unmarked) | 12,000 | \$ 96,000  | Replacement | No |            |
| 1 |  | Mid-Size 4x4 SUV, 116'WB                     | 20,000 | \$ 30,000  | Replacement | No |            |
|   |  |                                              |        |            |             |    |            |
|   |  |                                              |        |            |             |    | \$ 536,000 |

**COUNTY WIDE TOTAL FOR CAPITAL VEHICLE REQUESTS:**

**\$ 536,000**

**2026 Vehicle Purchase Allocation**

**\$ 134,000**

**EXHIBIT E-3**  
**CHAUTAUQUA COUNTY, CAPITAL PROJECTS - ROADS & BRIDGES**  
**2026 TENTATIVE BUDGET**

| DEPARTMENT /<br>DIVISION | PROJECT<br># | Project Title                                           | Total Project<br>Cost (Requested<br>Amt.) | AMOUNT OF FUNDING BY SOURCE |                    |                 |                     |                 |                      | Total Funding<br>Awarded |
|--------------------------|--------------|---------------------------------------------------------|-------------------------------------------|-----------------------------|--------------------|-----------------|---------------------|-----------------|----------------------|--------------------------|
|                          |              |                                                         |                                           | LOCAL<br>SHARE              | CAPITAL<br>RESERVE | FUND<br>BALANCE | STATE FUNDING       | FEDERAL FUNDING | DEDICATED<br>REVENUE |                          |
| ROADS & BRIDGES          | 5112-390     | County Bridge Program (Various locations)               | \$ 1,487,502                              | \$ -                        | \$ -               | \$ -            | \$ 1,087,502        | \$ -            | \$ 400,000           | \$ 1,487,502             |
| ROADS & BRIDGES          | 5112-391     | Highway Improvements - County Roads (Various locations) | 7,263,730                                 | 250,000                     | -                  | -               | 6,548,730           | -               | 465,000              | 7,263,730                |
|                          |              | <b>TOTAL ROAD &amp; BRIDGE CAPITAL PROJECTS</b>         | <b>\$ 8,751,232</b>                       | <b>\$ 250,000</b>           | <b>\$ -</b>        | <b>\$ -</b>     | <b>\$ 7,636,232</b> | <b>\$ -</b>     | <b>\$ 865,000</b>    | <b>\$ 8,751,232</b>      |

**EXHIBIT E-4**  
**CHAUTAUQUA COUNTY, ENTERPRISE FUND CAPITAL PURCHASES**  
**2026 TENTATIVE BUDGET**

| DEPARTMENT /<br>DIVISION      | PROJECT<br># | Project Title                                             | Total Project Cost<br>(Requested Amt.) | AMOUNT OF FUNDING BY SOURCE |                        |               |             |                    |                          |
|-------------------------------|--------------|-----------------------------------------------------------|----------------------------------------|-----------------------------|------------------------|---------------|-------------|--------------------|--------------------------|
|                               |              |                                                           |                                        | INTEREST<br>EARNINGS        | ENTERPRISE<br>FUND BAL | STATE FUNDING | BOND        | USER<br>FEES       | Total<br>Funding Awarded |
| DPF -<br>Environment/Landfill |              | Repair Ellery Retain Wall (2022)                          | \$235,231                              | \$ -                        | \$ -                   | \$ -          | \$ -        | \$235,231          | \$ 235,231               |
| DPF -<br>Environment/Landfill |              | South Leachate Basin Primary Liner Replacement            | \$301,422                              | \$ -                        | \$ -                   | \$ -          | \$ -        | \$301,422          | \$ 301,422               |
| DPF -<br>Environment/Landfill |              | Phase IV Construction (2007)                              | \$150,000                              | \$ -                        | \$ -                   | \$ -          | \$ -        | \$150,000          | \$ 150,000               |
| DPF -<br>Environment/Landfill |              | Landfill maintenance Shop Renovations and Addition (2024) | \$ 258,000                             | \$ -                        | \$ -                   | \$ -          | \$ -        | \$ 258,000         | \$ 258,000               |
| DPF -<br>Environment/Landfill | 8160-022     | Vehicles and Heavy Equipment                              | 1,150,000                              | -                           | -                      | -             | -           | 1,150,000          | 1,150,000                |
|                               |              | <b>SUBTOTAL LANDFILL</b>                                  | <b>\$2,094,653</b>                     | <b>\$ -</b>                 | <b>\$ -</b>            | <b>\$ -</b>   | <b>\$ -</b> | <b>\$2,094,653</b> | <b>\$ 2,094,653</b>      |

|                                               |  |  |                     |             |             |             |             |                     |                     |
|-----------------------------------------------|--|--|---------------------|-------------|-------------|-------------|-------------|---------------------|---------------------|
| <b>TOTAL ENTERPRISE FUND CAPITAL PROJECTS</b> |  |  | <b>\$ 2,094,653</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 2,094,653</b> | <b>\$ 2,094,653</b> |
|-----------------------------------------------|--|--|---------------------|-------------|-------------|-------------|-------------|---------------------|---------------------|

EXHIBIT F-1  
2026 TENTATIVE BUDGET  
FULL TIME EQUIVALENT (FTE) COUNT BY DEPARTMENT

| DEPARTMENT                                         | 2025<br>ADOPTED | 2026<br>TENTATIVE | YR to YR<br>INC / (DEC) |
|----------------------------------------------------|-----------------|-------------------|-------------------------|
| 0100 - Legislative                                 | 22.49           | 22.49             | .00                     |
| 0300 - District Attorney                           | 39.18           | 41.56             | 2.38                    |
| 0500 - County Clerk                                | 27.49           | 27.49             | .00                     |
| 0600 - Sheriff                                     | 250.29          | 250.79            | .50                     |
| 0900 - County Executive                            | 6.49            | 5.49              | -1.00                   |
| 1100 - County Attorney                             | 20.80           | 22.80             | 2.00                    |
| 1200 - Public Defender                             | 67.73           | 72.19             | 4.46                    |
| 1300 - Probation                                   | 32.98           | 34.98             | 2.00                    |
| 1400 - Emergency Services                          | 34.40           | 38.40             | 4.00                    |
| 2000 - Information Technology Service              | 19.00           | 20.00             | 1.00                    |
| 2100 - Finance                                     | 61.88           | 61.88             | .00                     |
| 2300 - Human Resources                             | 13.39           | 12.39             | -1.00                   |
| 2500 - Public Facilities                           | 195.32          | 198.88            | 3.56                    |
| 3133 - MHSS                                        | 286.00          | 290.00            | 4.00                    |
| 3333 - MHSS                                        | 122.47          | 125.00            | 2.53                    |
| 3232 - Health                                      | 74.57           | 74.57             | .00                     |
| 3400 - Office for Aging Services                   | 23.68           | 24.38             | .70                     |
| 3700 - Planning & Development                      | 7.49            | 8.49              | 1.00                    |
| 4100 - Board of Elections                          | 9.92            | 9.48              | -.44                    |
| 4200 - Veterans Service Agency                     | 3.72            | 2.92              | -.80                    |
| 2400 - Public Facilities                           | 38.80           | 40.80             | 2.00                    |
| 2700 - South & Center Chaut Lake Sewr              | 17.33           | 18.33             | 1.00                    |
| 2800 - North Chaut Lake Sewer Distr                | 4.00            | 4.00              | .00                     |
| 3800 - North Co Indus Water District #1            | 1.00            | 1.00              | .00                     |
| <b>Grand Total</b>                                 | <b>1,380.42</b> | <b>1,408.31</b>   | <b>27.89</b>            |
| SUBTOTAL GENERAL, HIGHWAY AND ROAD MACHINERY FUNDS |                 |                   | 0.00                    |
| SUBTOTAL ENTERPRISE FUNDS                          |                 |                   | 0.00                    |

EXHIBIT F-2  
2026 TENTATIVE BUDGET  
FULL TIME EQUIVALENT (FTE) COUNT BY ORGANIZATION SET

| DEPARTMENT                                                                           | 2025<br>ADOPTED | 2026<br>TENTATIVE | YR to YR<br>INC / (DEC) |
|--------------------------------------------------------------------------------------|-----------------|-------------------|-------------------------|
| 0100 - Legislative                                                                   | 22.49           | 22.49             | .00                     |
| A-1010 - General Fund-LEGISLATIVE BOARD                                              | 19.02           | 19.02             | .00                     |
| A-1040 - General Fund-CLERK, LEGISLATIVE BOARD                                       | 2.45            | 2.45              | .00                     |
| A-1162-1120 - General Fund-UNIFIED COURT COSTS-CONFLICT ADMINISTRATION               | .02             | .02               | .00                     |
| ESP-8120 - Prtlnd, Pmfrt, Dnk Sewer-SANITARY SEWERS                                  | .13             | .13               | .00                     |
| ESP-8130 - Prtlnd, Pmfrt, Dnk Sewer-SEWAGE TREATMENT                                 | .13             | .13               | .00                     |
| EW-8120 - North Cty Industrial Dist 1-SANITARY SEWERS                                | .10             | .10               | .00                     |
| EW-8310 - North Cty Industrial Dist 1-WATER DISTRICT                                 | .20             | .20               | .00                     |
| EWN-8310 - North Chaut Cty Water District-WATER DISTRICT                             | .45             | .45               | .00                     |
| 0300 - District Attorney                                                             | 39.18           | 41.56             | 2.38                    |
| A-1165 - General Fund-DISTRICT ATTORNEY                                              | 37.85           | 40.23             | 2.38                    |
| A-3315 - General Fund-STOP DWI                                                       | .36             | .36               | .00                     |
| A-6010 - General Fund-SOCIAL SERVICES ADMIN                                          | .97             | .97               | .00                     |
| 0500 - County Clerk                                                                  | 27.49           | 27.49             | .00                     |
| A-1410 - General Fund-COUNTY CLERK                                                   | 9.00            | 9.00              | .00                     |
| A-1410-1411 - General Fund-COUNTY CLERK-MOTOR VEHICLES                               | 16.49           | 16.49             | .00                     |
| A-6610 - General Fund-WEIGHTS & MEASURES                                             | 2.00            | 2.00              | .00                     |
| 0600 - Sheriff                                                                       | 250.29          | 250.79            | .50                     |
| A-1162-1110 - General Fund-UNIFIED COURT COSTS-COURT OFFICERS                        | 17.94           | 17.94             | .00                     |
| A-3020-DISP - General Fund-PUBL SAFETY COMMUNICATION-CONSOLIDATED DISPATCHING        | 27.96           | 27.96             | .00                     |
| A-3020-PSCN - General Fund-PUBL SAFETY COMMUNICATION-PUB SFTY COMMUNICATIONS NETWORK | 1.00            | 1.00              | .00                     |
| A-3020-TECH - General Fund-PUBL SAFETY COMMUNICATION-TECHNICAL SERVICES              | 4.00            | 4.00              | .00                     |
| A-3110 - General Fund-SHERIFF                                                        | 68.84           | 70.34             | 1.50                    |
| A-3110-3114 - General Fund-SHERIFF-PISTOL PERMIT                                     | 1.00            | 1.50              | .50                     |
| A-3150 - General Fund-JAIL                                                           | 122.45          | 120.95            | -1.50                   |
| A-3189-3111 - General Fund-OTHER LAW ENFORCEMENT-NAVIGATION/SNOWMOBILE               | 4.10            | 4.10              | .00                     |
| A-3315 - General Fund-STOP DWI                                                       | 1.00            | 1.00              | .00                     |
| A-6010 - General Fund-SOCIAL SERVICES ADMIN                                          | 1.00            | 1.00              | .00                     |
| EL-8160-1000 - Landfill-ENVIRONMENT-LANDFILL                                         | 1.00            | 1.00              | .00                     |

EXHIBIT F-2  
2026 TENTATIVE BUDGET  
FULL TIME EQUIVALENT (FTE) COUNT BY ORGANIZATION SET

| DEPARTMENT                                                                       | 2025<br>ADOPTED | 2026<br>TENTATIVE | YR to YR<br>INC / (DEC) |
|----------------------------------------------------------------------------------|-----------------|-------------------|-------------------------|
| 0900 - County Executive                                                          | 6.49            | 5.49              | -1.00                   |
| A-1230 - General Fund-COUNTY EXECUTIVE                                           | 5.49            | 5.01              | -.48                    |
| A-1420 - General Fund-COUNTY ATTORNEY                                            |                 | .48               | .48                     |
| A-6420 - General Fund-PROMOTION OF INDUSTRY                                      | .50             |                   | -.50                    |
| A-8020 - General Fund-PLANNING                                                   | .50             |                   | -.50                    |
| 1100 - County Attorney                                                           | 20.80           | 22.80             | 2.00                    |
| A-1420 - General Fund-COUNTY ATTORNEY                                            | 9.80            | 14.00             | 4.20                    |
| A-6010 - General Fund-SOCIAL SERVICES ADMIN                                      | 11.00           | 8.80              | -2.20                   |
| 1200 - Public Defender                                                           | 67.73           | 72.19             | 4.46                    |
| A-1170 - General Fund-PUBLIC DEFENDER                                            | 30.87           | 34.87             | 4.00                    |
| A-1170-1172 - General Fund-PUBLIC DEFENDER-HURRELL HARRING GRANT                 | 36.86           | 37.32             | .46                     |
| 1300 - Probation                                                                 | 32.98           | 34.98             | 2.00                    |
| A-3140 - General Fund-PROBATION                                                  | 32.98           | 34.98             | 2.00                    |
|                                                                                  |                 |                   | .00                     |
| 1400 - Emergency Services                                                        | 34.40           | 38.40             | 4.00                    |
| A-3010 - General Fund-EMERGENCY SERVICES                                         | 3.95            | 3.95              | .00                     |
| A-3625 - General Fund-TECHNICAL RESCUE TEAM                                      | .12             | .12               | .00                     |
| A-3640 - General Fund-HAZARDOUS MATERIALS                                        | .12             | .12               | .00                     |
| A-3989 - General Fund-EMERGENCY MEDICAL SERVICE                                  | .94             | .94               | .00                     |
| A-3989-CME - General Fund-EMERGENCY MEDICAL SERVICE-CONTINUING MEDICAL EDUCATION | 1.00            | .70               | -.30                    |
| A-3989-EMS - General Fund-EMERGENCY MEDICAL SERVICE-FLY CAR & AMBULANCE SERVICES | 27.82           | 31.82             | 4.00                    |
| A-3989-EMT - General Fund-EMERGENCY MEDICAL SERVICE-EMT/CPR TRAINING             | .45             | .75               | .30                     |
| 2000 - Information Technology Service                                            | 19.00           | 20.00             | 1.00                    |
| A-1610 - General Fund-OFFICE SERVICES                                            | 3.00            | 3.00              | .00                     |
| A-1650 - General Fund-COMMUNICATIONS SYSTEM                                      | .30             | .30               | .00                     |
| A-1680 - General Fund-INFORMATION TECHNOLOGY                                     | 11.70           | 11.70             | .00                     |
| A-3150 - General Fund-JAIL                                                       | 2.00            | 3.00              | 1.00                    |
| A-4010 - General Fund-PUBLIC HEALTH ADMIN                                        | 1.00            | 1.00              | .00                     |
| A-4320 - General Fund-MENTAL HYGIENE PROGRAMS                                    | 1.00            | 1.00              | .00                     |

EXHIBIT F-2  
2026 TENTATIVE BUDGET  
FULL TIME EQUIVALENT (FTE) COUNT BY ORGANIZATION SET

| DEPARTMENT                                                                   | 2025<br>ADOPTED | 2026<br>TENTATIVE | YR to YR<br>INC / (DEC) |
|------------------------------------------------------------------------------|-----------------|-------------------|-------------------------|
| 2100 - Finance                                                               | 61.88           | 61.88             | .00                     |
| A-1310 - General Fund-DEPARTMENT OF FINANCE                                  | 28.30           | 29.18             | .88                     |
| A-1330 - General Fund-REAL PROPERTY TAX                                      | 6.40            | 6.40              | .00                     |
| A-1330-ROLL - General Fund-REAL PROPERTY TAX-OTHER TAX ROLLS MAINT & PROCESS | .60             | .60               | .00                     |
| A-1989 - General Fund-OTH GENERAL GOVT SUPPT-INS ADMIN                       | 2.10            | 2.10              | .00                     |
| A-2960-ADMN - General Fund-EDUC: HANDICAPPED CHILDREN-ADMINISTRATION         | .73             |                   | -.73                    |
| A-4010 - General Fund-PUBLIC HEALTH ADMIN                                    | 3.87            | 4.60              | .73                     |
| A-4310 - General Fund-MENTAL HYGIENE ADMIN                                   | .32             |                   | -.32                    |
| A-4320 - General Fund-MENTAL HYGIENE PROGRAMS                                | 8.68            | 9.00              | .32                     |
| A-6010 - General Fund-SOCIAL SERVICES ADMIN                                  | 9.00            | 9.00              | .00                     |
| ESN-8130 - North Chautauqua Lake Swr-SEWAGE TREATMENT                        | .88             |                   | -.88                    |
| ESS-8130 - South Chautauqua Lake Swr-SEWAGE TREATMENT                        | 1.00            | 1.00              | .00                     |
| 2300 - Human Resources                                                       | 13.39           | 12.39             | -1.00                   |
| A-1430 - General Fund-HUMAN RESOURCES                                        | 11.09           | 10.09             | -1.00                   |
| A-1430-BENE - General Fund-HUMAN RESOURCES-HEALTH INSURANCE BENEFITS         | 2.30            | 2.30              | .00                     |
| 2500 - Public Facilities                                                     | 195.32          | 198.88            | 3.56                    |
| A-1430-COEM - General Fund-HUMAN RESOURCES-COUNTYWIDE EMPLOYEE EXPS          | 1.00            | 1.00              | .00                     |
| A-1620 - General Fund-BUILDINGS & GROUNDS                                    | 20.00           | 20.00             | .00                     |
| A-3110 - General Fund-SHERIFF                                                | .90             | .90               | .00                     |
| A-3150 - General Fund-JAIL                                                   | .10             | .10               | .00                     |
| A-5610-5610 - General Fund-CHAUTAUQUA COUNTY AIRPORT-JAMESTOWN AIRPORT       | 5.45            | 5.45              | .00                     |
| A-5610-5612 - General Fund-CHAUTAUQUA COUNTY AIRPORT-DUNKIRK AIRPORT         | 4.00            | 4.00              | .00                     |
| A-5630-5625 - General Fund-BUS OPERATIONS-CARTS                              | 31.90           | 37.21             | 5.31                    |
| A-7110 - General Fund-PARKS                                                  | 3.32            | 3.32              | .00                     |
| D-5010 - County Road Fund-PUBLIC FACILITIES ADMIN                            | 3.50            | 3.50              | .00                     |
| D-5020 - County Road Fund-ENGINEERING                                        | 7.65            | 7.30              | -.35                    |
| D-5110 - County Road Fund-MAINTENANCE OF ROADS                               | 100.60          | 99.60             | -1.00                   |
| DM-5130 - Road Machinery Fund-ROAD MACHINERY                                 | 15.95           | 15.95             | .00                     |
| EL-8160-1000 - Landfill-ENVIRONMENT-LANDFILL                                 | .95             | .55               | -.40                    |

EXHIBIT F-2  
2026 TENTATIVE BUDGET  
FULL TIME EQUIVALENT (FTE) COUNT BY ORGANIZATION SET

| DEPARTMENT                                                           | 2025<br>ADOPTED | 2026<br>TENTATIVE | YR to YR<br>INC / (DEC) |
|----------------------------------------------------------------------|-----------------|-------------------|-------------------------|
| 3133 - MHSS                                                          | 286.00          | 290.00            | 4.00                    |
| A-4010 - General Fund-PUBLIC HEALTH ADMIN                            | .65             |                   | -.65                    |
| A-6010 - General Fund-SOCIAL SERVICES ADMIN                          | 283.75          | 288.50            | 4.75                    |
| A-6510 - General Fund-VETERANS SERVICE AGENCY                        | .50             | .50               | .00                     |
| A-7310 - General Fund-YOUTH PROGRAMS                                 | 1.10            | 1.00              | -.10                    |
| 3333 - MHSS                                                          | 122.47          | 125.00            | 2.53                    |
| A-4310 - General Fund-MENTAL HYGIENE ADMIN                           | 1.55            | 1.45              | -.10                    |
| A-4320 - General Fund-MENTAL HYGIENE PROGRAMS                        | 119.42          | 122.05            | 2.63                    |
| A-6010 - General Fund-SOCIAL SERVICES ADMIN                          | 1.50            | 1.50              | .00                     |
| 3232 - Health                                                        | 74.57           | 74.57             | .00                     |
| A-1185 - General Fund-MED EXAMINERS & CORONERS                       | 2.08            | 2.07              | -.01                    |
| A-2960-ADMN - General Fund-EDUC: HANDICAPPED CHILDREN-ADMINISTRATION | .85             | 1.55              | .70                     |
| A-3989 - General Fund-EMERGENCY MEDICAL SERVICE                      | .38             | .38               | .00                     |
| A-4010 - General Fund-PUBLIC HEALTH ADMIN                            | 19.55           | 18.55             | -1.00                   |
| A-4017-JAIL - General Fund-CLINICS-JAIL                              | 9.49            | 9.25              | -.24                    |
| A-4059 - General Fund-EARLY INTERVENTION PROGRAM                     | 10.00           | 9.30              | -.70                    |
| A-4090 - General Fund-ENVIRONMENTAL HEALTH                           | 32.22           | 33.22             | 1.00                    |
| A-4320 - General Fund-MENTAL HYGIENE PROGRAMS                        |                 | .25               | .25                     |
| 3400 - Office for Aging Services                                     | 23.68           | 24.38             | .70                     |
| A-6772 - General Fund-OFFICE FOR AGING SERVICES                      | 23.68           | 24.38             | .70                     |
| 3700 - Planning & Development                                        | 7.49            | 8.49              | 1.00                    |
| A-6420 - General Fund-PROMOTION OF INDUSTRY                          | 2.25            | 2.75              | .50                     |
| A-8020 - General Fund-PLANNING                                       | 4.24            | 4.74              | .50                     |
| A-8020-WTRS - General Fund-PLANNING-WATERSHED ADMINISTRATION         | 1.00            | 1.00              | .00                     |
| 4100 - Board of Elections                                            | 9.92            | 9.48              | -.44                    |
| A-1450 - General Fund-BOARD OF ELECTIONS                             | 9.92            | 9.48              | -.44                    |

EXHIBIT F-2  
2026 TENTATIVE BUDGET  
FULL TIME EQUIVALENT (FTE) COUNT BY ORGANIZATION SET

| DEPARTMENT                                            | 2025<br>ADOPTED | 2026<br>TENTATIVE | YR to YR<br>INC / (DEC) |
|-------------------------------------------------------|-----------------|-------------------|-------------------------|
| 4200 - Veterans Service Agency                        | 3.72            | 2.92              | -.80                    |
| A-4320 - General Fund-MENTAL HYGIENE PROGRAMS         | .86             |                   | -.86                    |
| A-6010 - General Fund-SOCIAL SERVICES ADMIN           | .50             | .50               | .00                     |
| A-6510 - General Fund-VETERANS SERVICE AGENCY         | 2.36            | 2.42              | .06                     |
| 2400 - Public Facilities                              | 38.80           | 40.80             | 2.00                    |
| D-5110 - County Road Fund-MAINTENANCE OF ROADS        |                 | 1.00              | 1.00                    |
| EL-8160-1000 - Landfill-ENVIRONMENT-LANDFILL          | 36.45           | 37.35             | .90                     |
| EL-8160-6000 - Landfill-ENVIRONMENT-CLOSED LANDFILLS  | .50             | .50               | .00                     |
| EL-8160-7000 - Landfill-ENVIRONMENT-RECYCLING         | 1.80            | 1.90              | .10                     |
| EL-8189 - Landfill-OTH ENV - HOUSE HAZ WASTE          | .05             | .05               | .00                     |
| 2700 - South & Center Chaut Lake Sewr                 | 17.33           | 18.33             | 1.00                    |
| ESS-8120 - South Chautauqua Lake Swr-SANITARY SEWERS  | 7.33            | 9.33              | 2.00                    |
| ESS-8130 - South Chautauqua Lake Swr-SEWAGE TREATMENT | 10.00           | 9.00              | -1.00                   |
| 2800 - North Chaut Lake Sewer Distr                   | 4.00            | 4.00              | .00                     |
| ESN-8120 - North Chautauqua Lake Swr-SANITARY SEWERS  | 1.10            | 1.10              | .00                     |
| ESN-8130 - North Chautauqua Lake Swr-SEWAGE TREATMENT | 2.00            | 1.80              | -.20                    |
| ESP-8120 - PrtInd, Pmfrt, Dnk Sewer-SANITARY SEWERS   | .70             | .70               | .00                     |
| ESP-8130 - PrtInd, Pmfrt, Dnk Sewer-SEWAGE TREATMENT  |                 | .20               | .20                     |
| EW-8120 - North Cty Industrial Dist 1-SANITARY SEWERS | .05             | .05               | .00                     |
| EW-8310 - North Cty Industrial Dist 1-WATER DISTRICT  | .15             | .15               | .00                     |
| 3800 - North Co Indus Water District #1               | 1.00            | 1.00              | .00                     |
| EW-8120 - North Cty Industrial Dist 1-SANITARY SEWERS | .25             | .25               | .00                     |
| EW-8310 - North Cty Industrial Dist 1-WATER DISTRICT  | .75             | .75               | .00                     |
| <b>Grand Total</b>                                    | <b>1,380.42</b> | <b>1,408.31</b>   | <b>27.89</b>            |
| SUBTOTAL GENERAL, HIGHWAY AND ROAD MACHINERY FUNDS    | 1,314.46        | 1,340.63          | 26.17                   |
| SUBTOTAL ENTERPRISE FUNDS                             | 65.96           | 67.68             | 1.72                    |

**SCHEDULE 1  
CHAUTAUQUA COUNTY  
2026 TENTATIVE BUDGET  
ESTIMATED FUND BALANCES**

| FUND                                                       | Balance<br>12/31/24 | Estimated<br>Balance<br>12/31/25 (1) | Use of Fund Balance in the 2026 Budget:      |                                         |                          | Estimated<br>Balance<br>12/31/26 (1) |
|------------------------------------------------------------|---------------------|--------------------------------------|----------------------------------------------|-----------------------------------------|--------------------------|--------------------------------------|
|                                                            |                     |                                      | Undesignated /<br>Unreserved<br>Fund Balance | Reserved/<br>Restricted Fund<br>Balance | Occupancy Tax<br>Reserve |                                      |
| A - GENERAL FUND (Unassigned)                              | \$39,374,208        | \$39,640,512                         | \$2,421,540                                  | \$0                                     | \$64,769                 | \$37,154,203                         |
| D - COUNTY ROAD & CONSTRUCTION FUND (spendable/undesignate | \$5,043,472         | \$4,443,472                          | \$600,000                                    | \$0                                     | n/a                      | \$3,843,472                          |
| DM - ROAD MACHINERY FUND (spendable)                       | \$310,815           | \$310,815                            | \$100,000                                    | \$0                                     | n/a                      | \$210,815                            |
| EE - ENERGY FUND (unrestricted)                            | \$986,527           | \$1,251,257                          | (\$1,171)                                    | \$0                                     | n/a                      | \$1,252,428                          |
| EL - ENVIRONMENT (unrestricted)                            | \$1,402,605         | \$727,370                            | \$18,566                                     | \$0                                     | n/a                      | \$708,804                            |
| ESN, ESP, ESS - SEWER DISTRICTS (unrestricted)             | \$2,749,454         | (\$24,985)                           | \$2,815,710                                  | \$0                                     | n/a                      | (\$2,840,695)                        |
| EW, EWN - WATER DISTRICTS (unrestricted)                   | (\$2,846,389)       | (\$3,042,354)                        | \$297,631                                    | \$0                                     | n/a                      | (\$3,339,985)                        |
| M - HEALTH INSURANCE (unrestricted)                        | \$2,562,266         | \$2,562,329                          | \$1,588,817                                  | \$0                                     | n/a                      | \$973,512                            |
| MS - SELF INSURANCE (Worker's Compensation, unrestricted)  | (\$1,190,806)       | (\$1,190,806)                        | \$0                                          | \$0                                     | n/a                      | (\$1,190,806)                        |

Note 1: Before Assigned for Subsequent Year Budget.

## SCHEDULE 2 - ALL FUNDS

### **CHAUTAUQUA COUNTY**

Liability and Casualty Reserve Fund established per Local Law #4-1986 approved  
by Legislature July 23, 1986, final adoption date August 4, 1986.

SCHEDULE 3, Page 1 - ALL FUNDS

**CHAUTAUQUA COUNTY**  
**STATEMENT OF DEBT AS OF December 31, 2025 (updated 9/12/25)**

| BONDS OUTSTANDING             |                                          |                              |          |               |                            |                   |                    |
|-------------------------------|------------------------------------------|------------------------------|----------|---------------|----------------------------|-------------------|--------------------|
| FUND                          | PURPOSE                                  | TYPE                         | TERM     | INTEREST RATE | OUTSTANDING<br>12/31/25    | FINAL<br>MATURITY | PAYING AGENT       |
| EL - Landfill                 | Cell Construction - Phase IV             | Serial Bond 2019             | 10 years | 2.00%         | \$ 7,631,440               | 2029              | EFC                |
| EE - Energy Fund              | Electric Plant Construction              | Serial Bond 2016             | 15 years | 2.125-4.0%    | 2,210,000                  | 2030              | DTC                |
| EE - Energy Fund              | Electric Plant Construction (2nd Series) | Serial Bond 2016             | 15 years | 2.125-4.0%    | 1,445,000                  | 2030              | DTC                |
| EE - Energy Fund              | Clean Renewable Energy Bonds             | Serial Bond 2010             | 15 years | 4.25-5.25%    | -                          | 2025              | DTC                |
| EE - Energy Fund              | Qualified Energy Conservation Bond       | QECB                         | 15 years | 1.81%         | 105,869                    | 2026              | BOA                |
| W - Long Term Debt            | Starflight Helicopters                   | SB 2010 / refunded 2016      | 10 years | 4.00%         | 0                          | 2025              | DTC                |
| W - Long Term Debt            | JCC Science Building                     | SB 2010 / refunded 2016      | 15 years | 2.125%-4.00%  | 970,000                    | 2030              | DTC                |
| W - Long Term Debt            | JCC Third Dormitory Building             | SB 2012 / refunded 2019      | 13 years | 2.00%-2.125%  | 2,740,000                  | 2032              | DTC                |
| W - Long Term Debt            | Pulbic Improvement                       | Serial Bond 2014             | 25 years | 2.50%-3.75%   | 6,215,000                  | 2039              | DTC                |
| W - Long Term Debt            | Pulbic Improvement                       | Serial Bond 2016             | 25 years | 3.50%-4.00%   | 2,240,000                  | 2040              | DTC                |
| W - Long Term Debt            | Road Machinery DPF                       | Serial Bond 2019             | 10 years | 2.00%         | 409,110                    | 2029              | DTC                |
| W - Long Term Debt            | Jail Construction, Courts, Jail          | SB 2022, refunded 2012/2004E | 8 years  | 2.00% - 4.00% | 3,740,000                  | 2029              | DTC                |
| W - Long Term Debt            | Road Machinery / DPF Roof                | Serail Bond 2022             | 15 years | 3.00%         | 153,000                    | 2037              | DTC                |
| W - Long Term Debt            | Road Machinery / DPF Large Equipment     | Serail Bond 2022             | 15 years | 3.00%         | 3,328,000                  | 2037              | DTC                |
| W - Long Term Debt            | Road Machinery DPF                       | Serail Bond 2022             | 15 years | 3.00%         | 173,000                    | 2037              | DTC                |
| W - Long Term Debt            | Road Machinery DPF                       | Serail Bond 2022             | 15 years | 3.00%         | 12,000                     | 2037              | DTC                |
| W - Long Term Debt            | Road Machinery DPF                       | Serail Bond 2022             | 15 years | 3.00%         | 42,000                     | 2037              | DTC                |
| W - Long Term Debt            | Road Machinery DPF                       | Serail Bond 2022             | 15 years | 3.00%         | 2,916,000                  | 2037              | DTC                |
| W - Long Term Debt            | IT WAN Upgrade                           | Serial Bond 2019             | 10 years | 2.00%         | 665,790                    | 2029              | DTC                |
| W - Long Term Debt            | JCC Arts & Science Renovations           | Serial Bond 2019             | 10 years | 2.00%         | 439,870                    | 2029              | DTC                |
| W - Long Term Debt            | JCC Arts Center Renovation               | Serial Bond 2019             | 10 years | 2.00%         | 90,095                     | 2029              | DTC                |
| W - Long Term Debt            | Airport Fuel Farm Dunkirk                | Serial Bond 2019             | 10 years | 2.00%         | 238,695                    | 2029              | DTC                |
| W - Long Term Debt            | JCC Maintenance                          | Serial Bond 2022             | 15 years | 3.00%         | 384,000                    | 2037              | DTC                |
| W - Long Term Debt            | IT Enterprise Software                   | Serial Bond 2022             | 15 years | 3.00%         | 247,000                    | 2037              | DTC                |
| W - Long Term Debt            | JCC Roof                                 | Serial Bond 2022             | 15 years | 3.00%         | 130,000                    | 2037              | DTC                |
| Total Serial Bonds            |                                          |                              |          |               | <b>\$36,525,869</b>        |                   |                    |
| ESN - NCLSD                   | Sewage Treatment / Phosphorous Removal   | Serial Bond 2020             | 30 years | 0.00%         | 2,414,750                  | 2050              | NYS EFC            |
| ESS - SCCLSD                  | Sewage Treatment / Surface Aeration      | Serial Bond 2022             | 15 years | 3.00%         | 1,470,000                  | 2037              | NYS EFC            |
| ESS - SCCLSD                  | Sewer Extension, Phase 1                 | PFA                          | 30 years | 0.00%         | 6,400,747                  | 2054              | NYS EFC            |
|                               |                                          |                              |          |               | <b>\$10,285,497</b>        |                   |                    |
| ESS - SCCLSD                  | Sewer Extension, Phase 1                 | BAN                          | 6 years  | 0.00%         | \$ -                       | 2025              | NYS EFC            |
| EWN - NCWD                    | Water Infrastructure                     | BAN                          | 5 years  | 0.00%         | 1,928,570                  | 2027              | NYS EFC            |
| EWN - NCWD                    | Water Infrastructure                     | BAN                          | 1 year   |               | \$ -                       | 2026              | DTC                |
| EWN - NCWD                    | Water Infrastructure                     | Capital Note                 | 30 years | 2.00%         | \$ 1,520,000               | 2046              | Village of Brillon |
| EWN - NCWD                    | Water Infrastructure                     | Capital Note                 | 30 years | 0.00%         | \$ 3,654,750               | 2050              | Village of Brillon |
| ESN - NCLSD                   | Sewer Improvements                       | Capital Note                 | 20 years | 4.00%         | \$ 255,140                 | 2030              | NYS EFC            |
| ESP - PPDS                    | Sewer Improvements                       | Capital Note                 | 10 years | 2.50%         | -                          | 2024              | Chaut. Co.         |
| Total Capital Notes           |                                          |                              |          |               | <b>\$ 5,429,890</b>        |                   | Chaut. Co.         |
| <b>TOTAL DEBT OUTSTANDING</b> |                                          |                              |          |               | <b><u>\$54,169,825</u></b> |                   |                    |

SCHEDULE 3, Page 2 - ALL FUNDS

**CHAUTAUQUA COUNTY**  
**STATEMENT OF DEBT AS OF December 31, 2025 (updated 9/12/25)**

INDEBTEDNESS AUTHORIZED AND UNISSUED

| RESOLUTION<br>NUMBER                              | PROJECT                                           | DATE AUTHORIZED | AUTHORIZED<br>TOTAL AMOUNT  | AUTHORIZED<br>UNISSUED<br>12/31/25 |
|---------------------------------------------------|---------------------------------------------------|-----------------|-----------------------------|------------------------------------|
| 81-16                                             | North Chautauqua County Water District            | 7/27/2016       | \$ 11,750,000               | \$ 11,750,000                      |
| 196-16                                            | JCC Demolition of Community Service Center        | 7/27/2016       | \$ 350,000                  | \$ 350,000                         |
| 31-22                                             | JCC Infrastructure Repairs                        | 1/26/2022       | \$ 124,250                  | \$ 124,250                         |
| 31-22                                             | JCC Ext Renovation/Underground Heat               | 1/26/2022       | \$ 900,000                  | \$ 900,000                         |
| 163-22                                            | SCCLSD Sewer Extention, Phase 2                   | 6/22/2022       | \$ 24,000,000               | \$ 24,000,000                      |
| 203-22, 143-25                                    | PPD Sewer District Inflow & Infiltration Reductic | 8/24/2022       | \$ 1,612,000                | \$ 1,612,000                       |
| 207-22                                            | NCIWD#1 Water Storage Tank Repair                 | 8/24/2022       | \$ 863,000                  | \$ 863,000                         |
| 183-23, 144-25                                    | NCLSD Sewer District Inflow & Infiltration Reduc  | 6/29/2023       | \$ 5,480,000                | \$ 5,480,000                       |
| 102-25                                            | SCCLSD Phase 3 (Design and Construction of Ex     | 3/26/2025       | \$ 35,590,000               | \$ 35,590,000                      |
| 126-25                                            | NCLSD Upgrade Treatment Plant                     | 4/23/2025       | \$ 10,147,000               | \$ 10,147,000                      |
| 221-25                                            | NCCWD Phase 3                                     | 8/28/2025       | \$ 8,200,000                | \$ 8,200,000                       |
| <b>TOTAL INDEBTEDNESS AUTHORIZED AND UNISSUED</b> |                                                   |                 | <b><u>\$ 99,016,250</u></b> | <b><u>\$ 99,016,250</u></b>        |

## SCHEDULE 4

### CHAUTAUQUA COUNTY STATEMENT SUMMARY PREPARED AS OF December 31, 2025 (updated 9/12/25)

|                                                           |    |                  |                           |
|-----------------------------------------------------------|----|------------------|---------------------------|
| Five Year Average Full Valuation of Taxable Real Property |    | \$               | 9,268,678,629             |
| Debt Limit 7% Thereof                                     |    |                  | 648,807,504               |
| OUTSTANDING INDEBTEDNESS                                  |    |                  |                           |
| Bonds                                                     | \$ | 46,811,365       |                           |
| Bond Anticipation Notes                                   |    | 1,928,570        |                           |
| Other Loans                                               |    | 0                |                           |
| Capital Notes                                             |    | <u>5,429,890</u> |                           |
|                                                           |    | \$               | 54,169,825                |
| EXCLUSIONS                                                |    |                  |                           |
| Water Bonds                                               | \$ | 0                |                           |
| Water Bond Anticipation Notes                             |    | 1,928,570        |                           |
| Water Capital Notes                                       |    | <u>5,174,750</u> |                           |
|                                                           |    | \$               | 7,103,320                 |
| Total Net Indebtedness                                    |    | \$               | 47,066,505                |
| New Debt Contracting Margin                               |    |                  | <u><u>601,740,999</u></u> |
| Net Debt Contracting Power Exhausted                      |    |                  | 7.25%                     |

# EXPENSE and REVENUE KEY

|                  | Code    | Account Class | Description                     |
|------------------|---------|---------------|---------------------------------|
| <u>EXPENSES:</u> |         |               |                                 |
|                  | .1      | EX01          | Personal Services               |
|                  | .2 & .3 | EX02          | Equipment                       |
|                  | .4 & .5 | EX04          | Contractual                     |
|                  | .6      | EX06          | Principal                       |
|                  | .7      | EX07          | Interest                        |
|                  | .8      | EX08          | Employee Benefits               |
|                  | .9      | EX09          | Interfund Transfers             |
| <u>REVENUES:</u> |         |               |                                 |
|                  |         | RE10          | Real Property Taxes             |
|                  |         | RE11          | Non Property Tax Items          |
|                  |         | RE12          | Other Real Property Tax Items   |
|                  |         | RE13          | Departmental Income             |
|                  |         | RE14          | Shared Services                 |
|                  |         | RE15          | Use of Money & Property         |
|                  |         | RE16          | Licenses & Permits              |
|                  |         | RE17          | Fines & Forfeitures             |
|                  |         | RE18          | Sale of Property / Compensation |
|                  |         | RE19          | Miscellaneous                   |
|                  |         | RE20          | New York State Aid              |
|                  |         | RE21          | Federal Aid                     |
|                  |         | RE22          | Interfund Transfers             |
|                  |         | RE23          | Proceeds L/T Obligations        |
|                  |         | RE25          | Room & Board                    |
|                  |         | RE26          | Room & Board Contra Allowance   |
|                  |         | RE27          | Intergovernmental Transfer      |
|                  |         | RE28          | Ancillary                       |
|                  |         | RE29          | Ancillary Contra Allowance      |
|                  |         | RE31          | Non-Operating                   |
|                  |         | RE32          | Recovery                        |
|                  |         | RE33          | Public Grants                   |
|                  |         | RE34          | Recruitment & Retention         |
|                  |         | RE35          | Disadvantaged Facilities        |
|                  |         | RE36          | Interfund Revenues              |
|                  |         | RE99          | Balancing Tool                  |

**2026 TENTATIVE BUDGET  
PERSONNEL ANALYSIS  
FULL TIME EQUIVALENT (FTE)**

| <b>DEPARTMENT</b>                                                      | <b>2025<br/>ADOPTED<br/>BUDGET</b> | <b>2026<br/>TENTATIVE<br/>BUDGET</b> | <b>YR to YR<br/>INC /<br/>(DEC)</b> |
|------------------------------------------------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| <b>0100 - Legislative</b>                                              | <b>22.49</b>                       | <b>22.49</b>                         | <b>.00</b>                          |
| A-1010 - General Fund-LEGISLATIVE BOARD                                | 19.02                              | 19.02                                | .00                                 |
| A-1040 - General Fund-CLERK, LEGISLATIVE BOARD                         | 2.45                               | 2.45                                 | .00                                 |
| A-1162-1120 - General Fund-UNIFIED COURT COSTS-CONFLICT ADMINISTRATION | .02                                | .02                                  | .00                                 |
| ESP-8120 - PrtInd, Pmfrr, Dnk Sewer-SANITARY SEWERS                    | .13                                | .13                                  | .00                                 |
| ESP-8130 - PrtInd, Pmfrr, Dnk Sewer-SEWAGE TREATMENT                   | .13                                | .13                                  | .00                                 |
| EW-8120 - North Cty Industrial Dist 1-SANITARY SEWERS                  | .10                                | .10                                  | .00                                 |
| EW-8310 - North Cty Industrial Dist 1-WATER DISTRICT                   | .20                                | .20                                  | .00                                 |
| EWN-8310 - North Chaut Cty Water District-WATER DISTRICT               | .45                                | .45                                  | .00                                 |

## LEGISLATIVE

|                                                                                     | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|-------------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>A-1010 - General Fund-LEGISLATIVE BOARD</b>                                      |                       |                        |                        |                          |
| <b>Expenses</b>                                                                     |                       |                        |                        |                          |
| EX01 - Personal Services                                                            | 191,475               | 187,605                | 187,605                | 293,358.00               |
| EX02 - Equipment                                                                    | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                                  | 48,489                | 48,601                 | 48,601                 | 53,882.00                |
| EX08 - Employee Benefits                                                            | 27,574                | 23,879                 | 23,879                 | 36,980.00                |
| <b>Expenses Total</b>                                                               | <b>267,538</b>        | <b>260,085</b>         | <b>260,085</b>         | <b>384,220.00</b>        |
| <b>A-1010 - General Fund-LEGISLATIVE BOARD Total</b>                                | <b>267,538</b>        | <b>260,085</b>         | <b>260,085</b>         | <b>384,220.00</b>        |
| <b>A-1040 - General Fund-CLERK, LEGISLATIVE BOARD</b>                               |                       |                        |                        |                          |
| <b>Revenue</b>                                                                      |                       |                        |                        |                          |
| RE19 - Miscellaneous                                                                | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                                           | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                                | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>Expenses</b>                                                                     |                       |                        |                        |                          |
| EX01 - Personal Services                                                            | 116,480               | 129,996                | 129,996                | 134,786.00               |
| EX02 - Equipment                                                                    | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                                  | 8,556                 | 16,595                 | 16,595                 | 14,361.00                |
| EX08 - Employee Benefits                                                            | 45,651                | 47,891                 | 47,891                 | 45,529.00                |
| <b>Expenses Total</b>                                                               | <b>170,687</b>        | <b>194,482</b>         | <b>194,482</b>         | <b>194,676.00</b>        |
| <b>A-1040 - General Fund-CLERK, LEGISLATIVE BOARD Total</b>                         | <b>170,687</b>        | <b>194,482</b>         | <b>194,482</b>         | <b>194,676.00</b>        |
| <b>A-1162-1120 - General Fund-UNIFIED COURT COSTS-CONFLICT ADMINISTRATION</b>       |                       |                        |                        |                          |
| <b>Revenue</b>                                                                      |                       |                        |                        |                          |
| RE20 - New York State Aid                                                           | -482,755              | -440,420               | -440,420               | (440,408.00)             |
| <b>Revenue Total</b>                                                                | <b>-482,755</b>       | <b>-440,420</b>        | <b>-440,420</b>        | <b>(440,408.00)</b>      |
| <b>Expenses</b>                                                                     |                       |                        |                        |                          |
| EX01 - Personal Services                                                            | 1,266                 | 1,007                  | 1,007                  | 1,231.00                 |
| EX04 - Contractual                                                                  | 1,179,434             | 439,049                | 439,049                | 438,715.00               |
| EX08 - Employee Benefits                                                            | 98                    | 370                    | 370                    | 462.00                   |
| <b>Expenses Total</b>                                                               | <b>1,180,798</b>      | <b>440,426</b>         | <b>440,426</b>         | <b>440,408.00</b>        |
| <b>A-1162-1120 - General Fund-UNIFIED COURT COSTS-CONFLICT ADMINISTRATION Total</b> | <b>698,042</b>        | <b>6</b>               | <b>6</b>               | <b>0.00</b>              |

LEGISLATIVE

|                                                                       | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|-----------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <hr/>                                                                 |                       |                        |                        |                          |
| A-1162-COUN - General Fund-UNIFIED COURT COSTS-ASSIGNED COUNCIL       |                       |                        |                        |                          |
| Revenue                                                               |                       |                        |                        |                          |
| RE20 - New York State Aid                                             | 0                     | -256,500               | -256,500               | (368,000.00)             |
| Revenue Total                                                         | 0                     | -256,500               | -256,500               | (368,000.00)             |
| Expenses                                                              |                       |                        |                        |                          |
| EX04 - Contractual                                                    | 0                     | 950,000                | 950,000                | 1,251,000.00             |
| Expenses Total                                                        | 0                     | 950,000                | 950,000                | 1,251,000.00             |
| A-1162-COUN - General Fund-UNIFIED COURT COSTS-ASSIGNED COUNCIL Total | 0                     | 693,500                | 693,500                | 883,000.00               |
| Grand Total                                                           | 1,136,268             | 1,148,073              | 1,148,073              | 1,461,896.00             |
| LOCAL SHARE TOTAL                                                     | 1,136,268             | 1,148,073              | 1,148,073              | 1,461,896                |

# UNIFIED COURTS

|                                                                                       | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|---------------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>A-1162-1125 - General Fund-UNIFIED COURT COSTS-INDIGENT SERVICES-CHILD CUSTODY</b> |                       |                        |                        |                          |
| Expenses                                                                              |                       |                        |                        |                          |
| EX04 - Contractual                                                                    | 0                     | 0                      | 0                      | 0.00                     |
| <b>Expenses Total</b>                                                                 | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>A-1162-1125 - General Fund-UNIFIED COURT COSTS-INDIGENT SERVICES-CHILD CUSTC</b>   | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>A-1162-1135 - General Fund-UNIFIED COURT COSTS-SUPREME COURT</b>                   |                       |                        |                        |                          |
| Expenses                                                                              |                       |                        |                        |                          |
| EX04 - Contractual                                                                    | 18,281                | 15,004                 | 15,004                 | 16,250.00                |
| <b>Expenses Total</b>                                                                 | <b>18,281</b>         | <b>15,004</b>          | <b>15,004</b>          | <b>16,250.00</b>         |
| <b>A-1162-1135 - General Fund-UNIFIED COURT COSTS-SUPREME COURT Total</b>             | <b>18,281</b>         | <b>15,004</b>          | <b>15,004</b>          | <b>16,250.00</b>         |
| <b>A-1162-1140 - General Fund-UNIFIED COURT COSTS-FAMILY COURT</b>                    |                       |                        |                        |                          |
| Expenses                                                                              |                       |                        |                        |                          |
| EX04 - Contractual                                                                    | 23,138                | 16,976                 | 16,976                 | 18,386.00                |
| <b>Expenses Total</b>                                                                 | <b>23,138</b>         | <b>16,976</b>          | <b>16,976</b>          | <b>18,386.00</b>         |
| <b>A-1162-1140 - General Fund-UNIFIED COURT COSTS-FAMILY COURT Total</b>              | <b>23,138</b>         | <b>16,976</b>          | <b>16,976</b>          | <b>18,386.00</b>         |
| <b>A-1162-1145 - General Fund-UNIFIED COURT COSTS-SURROGATE COURT</b>                 |                       |                        |                        |                          |
| Expenses                                                                              |                       |                        |                        |                          |
| EX04 - Contractual                                                                    | 4,872                 | 4,949                  | 4,949                  | 5,360.00                 |
| <b>Expenses Total</b>                                                                 | <b>4,872</b>          | <b>4,949</b>           | <b>4,949</b>           | <b>5,360.00</b>          |
| <b>A-1162-1145 - General Fund-UNIFIED COURT COSTS-SURROGATE COURT Total</b>           | <b>4,872</b>          | <b>4,949</b>           | <b>4,949</b>           | <b>5,360.00</b>          |
| <b>A-1162-1160 - General Fund-UNIFIED COURT COSTS-COURT LIBRARY</b>                   |                       |                        |                        |                          |
| Revenue                                                                               |                       |                        |                        |                          |
| RE20 - New York State Aid                                                             | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                                  | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| Expenses                                                                              |                       |                        |                        |                          |
| EX04 - Contractual                                                                    | 1,010                 | 1,025                  | 1,025                  | 1,110.00                 |
| <b>Expenses Total</b>                                                                 | <b>1,010</b>          | <b>1,025</b>           | <b>1,025</b>           | <b>1,110.00</b>          |

# UNIFIED COURTS

|                                                                                       | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|---------------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>A-1162-1160 - General Fund-UNIFIED COURT COSTS-COURT LIBRARY Total</b>             | <b>1,010</b>          | <b>1,025</b>           | <b>1,025</b>           | <b>1,110.00</b>          |
| <b>A-1162-1180 - General Fund-UNIFIED COURT COSTS-JUSTICES &amp; CONSTABLES</b>       |                       |                        |                        |                          |
| <b>Expenses</b>                                                                       |                       |                        |                        |                          |
| EX04 - Contractual                                                                    | 3,070                 | 3,500                  | 3,500                  | 3,500.00                 |
| <b>Expenses Total</b>                                                                 | <b>3,070</b>          | <b>3,500</b>           | <b>3,500</b>           | <b>3,500.00</b>          |
| <b>A-1162-1180 - General Fund-UNIFIED COURT COSTS-JUSTICES &amp; CONSTABLES Total</b> | <b>3,070</b>          | <b>3,500</b>           | <b>3,500</b>           | <b>3,500.00</b>          |
| <b>A-1162-9999 - General Fund-UNIFIED COURT COSTS-MISCELLANEOUS</b>                   |                       |                        |                        |                          |
| <b>Revenue</b>                                                                        |                       |                        |                        |                          |
| RE20 - New York State Aid                                                             | -191,357              | -261,372               | -261,372               | (261,372.00)             |
| <b>Revenue Total</b>                                                                  | <b>-191,357</b>       | <b>-261,372</b>        | <b>-261,372</b>        | <b>(261,372.00)</b>      |
| <b>Expenses</b>                                                                       |                       |                        |                        |                          |
| EX04 - Contractual                                                                    | 0                     | 0                      | 0                      | 0.00                     |
| <b>Expenses Total</b>                                                                 | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>A-1162-9999 - General Fund-UNIFIED COURT COSTS-MISCELLANEOUS Total</b>             | <b>-191,357</b>       | <b>-261,372</b>        | <b>-261,372</b>        | <b>(261,372.00)</b>      |
| <b>LOCAL SHARE TOTAL</b>                                                              | <b>-140,986</b>       | <b>-219,918</b>        | <b>-219,918</b>        | <b>-216,766</b>          |

**2026 TENTATIVE BUDGET  
PERSONNEL ANALYSIS  
FULL TIME EQUIVALENT (FTE)**

| <b>DEPARTMENT</b>                                  | <b>2025<br/>ADOPTED<br/>BUDGET</b> | <b>2026<br/>TENTATIVE<br/>BUDGET</b> | <b>YR to YR<br/>INC /<br/>(DEC)</b> |
|----------------------------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| <b>0300 - District Attorney</b>                    | <b>39.18</b>                       | <b>41.56</b>                         | <b>2.38</b>                         |
| <b>A-1165 - General Fund-DISTRICT ATTORNEY</b>     | <b>37.85</b>                       | <b>40.23</b>                         | <b>2.38</b>                         |
| <b>A-3315 - General Fund-STOP DWI</b>              | <b>.36</b>                         | <b>.36</b>                           | <b>.00</b>                          |
| <b>A-6010 - General Fund-SOCIAL SERVICES ADMIN</b> | <b>.97</b>                         | <b>.97</b>                           | <b>.00</b>                          |

**DISTRICT ATTORNEY**

|                                                      | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>A-1165 - General Fund-DISTRICT ATTORNEY</b>       |                       |                        |                        |                          |
| <b>Revenue</b>                                       |                       |                        |                        |                          |
| RE13 - Departmental Income                           | -310                  | 0                      | 0                      | 0.00                     |
| RE14 - Shared Services                               | 0                     | 0                      | 0                      | 0.00                     |
| RE17 - Fines & Forfeitures                           | 0                     | 0                      | 0                      | 0.00                     |
| RE18 - Sale Of Property/Compensa                     | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                 | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                            | -1,084,773            | -1,763,359             | -2,189,859             | (1,940,359.00)           |
| RE21 - Federal Aid                                   | 0                     | 0                      | 0                      | (104,457.00)             |
| <b>Revenue Total</b>                                 | <b>-1,085,083</b>     | <b>-1,763,359</b>      | <b>-2,189,859</b>      | <b>(2,044,816.00)</b>    |
| <b>Expenses</b>                                      |                       |                        |                        |                          |
| EX01 - Personal Services                             | 2,548,096             | 2,993,844              | 3,165,532              | 3,319,621.00             |
| EX02 - Equipment                                     | 8,208                 | 8,400                  | 35,900                 | 0.00                     |
| EX04 - Contractual                                   | 454,363               | 286,737                | 550,737                | 320,750.00               |
| EX08 - Employee Benefits                             | 979,726               | 1,240,443              | 1,290,353              | 1,213,249.00             |
| <b>Expenses Total</b>                                | <b>3,990,394</b>      | <b>4,529,424</b>       | <b>5,042,522</b>       | <b>4,853,620.00</b>      |
| <b>A-1165 - General Fund-DISTRICT ATTORNEY Total</b> | <b>2,905,311</b>      | <b>2,766,065</b>       | <b>2,852,663</b>       | <b>2,808,804.00</b>      |
| <b>LOCAL SHARE TOTAL</b>                             | <b>2,905,311</b>      | <b>2,766,065</b>       | <b>2,852,663</b>       | <b>2,808,804</b>         |

**2026 TENTATIVE BUDGET  
PERSONNEL ANALYSIS  
FULL TIME EQUIVALENT (FTE)**

| <b>DEPARTMENT</b>                                      | <b>2025<br/>ADOPTED<br/>BUDGET</b> | <b>2026<br/>TENTATIVE<br/>BUDGET</b> | <b>YR to YR<br/>INC /<br/>(DEC)</b> |
|--------------------------------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| <b>0500 - County Clerk</b>                             | <b>27.49</b>                       | <b>27.49</b>                         | <b>.00</b>                          |
| A-1410 - General Fund-COUNTY CLERK                     | 9.00                               | 9.00                                 | .00                                 |
| A-1410-1411 - General Fund-COUNTY CLERK-MOTOR VEHICLES | 16.49                              | 16.49                                | .00                                 |
| A-6610 - General Fund-WEIGHTS & MEASURES               | 2.00                               | 2.00                                 | .00                                 |

# COUNTY CLERK

|                                                                     | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|---------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>A-1410 - General Fund-COUNTY CLERK</b>                           |                       |                        |                        |                          |
| <b>Revenue</b>                                                      |                       |                        |                        |                          |
| RE13 - Departmental Income                                          | -1,141,213            | -1,116,100             | -1,116,100             | (1,121,100.00)           |
| RE14 - Shared Services                                              | 0                     | 0                      | 0                      | 0.00                     |
| RE15 - Use Of Money & Property                                      | 0                     | 0                      | 0                      | 0.00                     |
| RE18 - Sale Of Property/Compensa                                    | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                                | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                           | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                                  | -160,038              | 0                      | -105,469               | 0.00                     |
| <b>Revenue Total</b>                                                | <b>-1,301,251</b>     | <b>-1,116,100</b>      | <b>-1,221,569</b>      | <b>(1,121,100.00)</b>    |
| <b>Expenses</b>                                                     |                       |                        |                        |                          |
| EX01 - Personal Services                                            | 369,676               | 460,211                | 460,211                | 507,023.00               |
| EX02 - Equipment                                                    | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                  | 330,481               | 217,603                | 323,687                | 216,999.00               |
| EX08 - Employee Benefits                                            | 204,713               | 271,202                | 271,202                | 270,294.00               |
| <b>Expenses Total</b>                                               | <b>904,871</b>        | <b>949,016</b>         | <b>1,055,100</b>       | <b>994,316.00</b>        |
| <b>A-1410 - General Fund-COUNTY CLERK Total</b>                     | <b>-396,381</b>       | <b>-167,084</b>        | <b>-166,469</b>        | <b>(126,784.00)</b>      |
| <b>A-1410-1411 - General Fund-COUNTY CLERK-MOTOR VEHICLES</b>       |                       |                        |                        |                          |
| <b>Revenue</b>                                                      |                       |                        |                        |                          |
| RE13 - Departmental Income                                          | -1,062,083            | -1,082,108             | -1,082,108             | (1,008,180.00)           |
| RE15 - Use Of Money & Property                                      | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                                | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                           | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                                  | -209                  | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                | <b>-1,062,292</b>     | <b>-1,082,108</b>      | <b>-1,082,108</b>      | <b>(1,008,180.00)</b>    |
| <b>Expenses</b>                                                     |                       |                        |                        |                          |
| EX01 - Personal Services                                            | 689,707               | 716,809                | 716,809                | 741,815.00               |
| EX02 - Equipment                                                    | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                  | 35,705                | 44,657                 | 44,968                 | 43,759.00                |
| EX08 - Employee Benefits                                            | 438,252               | 460,959                | 460,959                | 460,550.00               |
| <b>Expenses Total</b>                                               | <b>1,163,664</b>      | <b>1,222,425</b>       | <b>1,222,736</b>       | <b>1,246,124.00</b>      |
| <b>A-1410-1411 - General Fund-COUNTY CLERK-MOTOR VEHICLES Total</b> | <b>101,372</b>        | <b>140,317</b>         | <b>140,628</b>         | <b>237,944.00</b>        |

# COUNTY CLERK

|                                                           | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>A-1460 - General Fund-RECORDS MANAGEMENT</b>           |                       |                        |                        |                          |
| <b>Revenue</b>                                            |                       |                        |                        |                          |
| RE14 - Shared Services                                    | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                      | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                 | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                        | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                      | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>Expenses</b>                                           |                       |                        |                        |                          |
| EX01 - Personal Services                                  | 0                     | 0                      | 0                      | 0.00                     |
| EX02 - Equipment                                          | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                        | 0                     | 0                      | 0                      | 0.00                     |
| EX08 - Employee Benefits                                  | 0                     | 0                      | 0                      | 0.00                     |
| <b>Expenses Total</b>                                     | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>A-1460 - General Fund-RECORDS MANAGEMENT Total</b>     | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>A-6610 - General Fund-WEIGHTS &amp; MEASURES</b>       |                       |                        |                        |                          |
| <b>Revenue</b>                                            |                       |                        |                        |                          |
| RE13 - Departmental Income                                | -160,390              | -153,000               | -153,000               | (144,750.00)             |
| RE17 - Fines & Forfeitures                                | -250                  | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                 | -4,824                | -8,000                 | -8,000                 | (5,000.00)               |
| <b>Revenue Total</b>                                      | <b>-165,464</b>       | <b>-161,000</b>        | <b>-161,000</b>        | <b>(149,750.00)</b>      |
| <b>Expenses</b>                                           |                       |                        |                        |                          |
| EX01 - Personal Services                                  | 103,250               | 104,383                | 104,383                | 111,160.00               |
| EX02 - Equipment                                          | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                        | 19,436                | 37,864                 | 37,864                 | 35,917.00                |
| EX08 - Employee Benefits                                  | 54,707                | 56,843                 | 56,843                 | 56,122.00                |
| <b>Expenses Total</b>                                     | <b>177,393</b>        | <b>199,090</b>         | <b>199,090</b>         | <b>203,199.00</b>        |
| <b>A-6610 - General Fund-WEIGHTS &amp; MEASURES Total</b> | <b>11,928</b>         | <b>38,090</b>          | <b>38,090</b>          | <b>53,449.00</b>         |
| <b>LOCAL SHARE TOTAL</b>                                  | <b>-283,080</b>       | <b>11,323</b>          | <b>12,249</b>          | <b>164,609</b>           |

**2026 TENTATIVE BUDGET  
PERSONNEL ANALYSIS  
FULL TIME EQUIVALENT (FTE)**

| <b>DEPARTMENT</b>                                                                    | <b>2025<br/>ADOPTED<br/>BUDGET</b> | <b>2026<br/>TENTATIVE<br/>BUDGET</b> | <b>YR to YR<br/>INC /<br/>(DEC)</b> |
|--------------------------------------------------------------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| <b>0600 - Sheriff</b>                                                                | <b>250.29</b>                      | <b>250.79</b>                        | <b>.50</b>                          |
| A-1162-1110 - General Fund-UNIFIED COURT COSTS-COURT OFFICERS                        | 17.94                              | 17.94                                | .00                                 |
| A-3020-DISP - General Fund-PUBL SAFETY COMMUNICATION-CONSOLIDATED DISPATCHING        | 27.96                              | 27.96                                | .00                                 |
| A-3020-PSCN - General Fund-PUBL SAFETY COMMUNICATION-PUB SFTY COMMUNICATIONS NETWORK | 1.00                               | 1.00                                 | .00                                 |
| A-3020-TECH - General Fund-PUBL SAFETY COMMUNICATION-TECHNICAL SERVICES              | 4.00                               | 4.00                                 | .00                                 |
| A-3110 - General Fund-SHERIFF                                                        | 68.84                              | 70.34                                | 1.50                                |
| A-3110-3114 - General Fund-SHERIFF-PISTOL PERMIT                                     | 1.00                               | 1.50                                 | .50                                 |
| A-3150 - General Fund-JAIL                                                           | 122.45                             | 120.95                               | -1.50                               |
| A-3189-3111 - General Fund-OTHER LAW ENFORCEMENT-NAVIGATION/SNOWMOBILE               | 4.10                               | 4.10                                 | .00                                 |
| A-3315 - General Fund-STOP DWI                                                       | 1.00                               | 1.00                                 | .00                                 |
| A-6010 - General Fund-SOCIAL SERVICES ADMIN                                          | 1.00                               | 1.00                                 | .00                                 |
| EL-8160-1000 - Landfill-ENVIRONMENT-LANDFILL                                         | 1.00                               | 1.00                                 | .00                                 |

## Fund: A GENERAL FUND

**SHERIFF**

|                                                                                            | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|--------------------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>A-1162-1110 - General Fund-UNIFIED COURT COSTS-COURT OFFICERS</b>                       |                       |                        |                        |                          |
| <b>Revenue</b>                                                                             |                       |                        |                        |                          |
| RE14 - Shared Services                                                                     | -193,288              | -194,000               | -194,000               | (249,076.00)             |
| RE19 - Miscellaneous                                                                       | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                                                  | -892,768              | -1,216,248             | -1,216,248             | (1,307,220.00)           |
| <b>Revenue Total</b>                                                                       | <b>-1,086,056</b>     | <b>-1,410,248</b>      | <b>-1,410,248</b>      | <b>(1,556,296.00)</b>    |
| <b>Expenses</b>                                                                            |                       |                        |                        |                          |
| EX01 - Personal Services                                                                   | 785,390               | 987,800                | 987,800                | 1,146,487.00             |
| EX02 - Equipment                                                                           | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                                         | 6,560                 | 9,089                  | 9,089                  | 13,346.00                |
| EX08 - Employee Benefits                                                                   | 229,718               | 342,394                | 342,394                | 370,646.00               |
| <b>Expenses Total</b>                                                                      | <b>1,021,668</b>      | <b>1,339,283</b>       | <b>1,339,283</b>       | <b>1,530,479.00</b>      |
| <b>A-1162-1110 - General Fund-UNIFIED COURT COSTS-COURT OFFICERS Total</b>                 | <b>-64,389</b>        | <b>-70,965</b>         | <b>-70,965</b>         | <b>(25,817.00)</b>       |
| <b>A-3020-DISP - General Fund-PUBL SAFETY COMMUNICATION-CONSOLIDATED DISPATCHING</b>       |                       |                        |                        |                          |
| <b>Revenue</b>                                                                             |                       |                        |                        |                          |
| RE13 - Departmental Income                                                                 | -8,440                | -8,500                 | -8,500                 | (8,500.00)               |
| RE14 - Shared Services                                                                     | 0                     | 0                      | 0                      | 0.00                     |
| RE15 - Use Of Money & Property                                                             | 0                     | 0                      | 0                      | 0.00                     |
| RE18 - Sale Of Property/Compensa                                                           | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                                                       | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                                                  | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                                                         | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                                       | <b>-8,440</b>         | <b>-8,500</b>          | <b>-8,500</b>          | <b>(8,500.00)</b>        |
| <b>Expenses</b>                                                                            |                       |                        |                        |                          |
| EX01 - Personal Services                                                                   | 2,029,857             | 2,048,377              | 2,048,377              | 2,133,275.00             |
| EX02 - Equipment                                                                           | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                                         | 14,753                | 14,990                 | 14,990                 | 18,839.00                |
| EX08 - Employee Benefits                                                                   | 990,405               | 1,143,753              | 1,143,753              | 1,027,005.00             |
| <b>Expenses Total</b>                                                                      | <b>3,035,014</b>      | <b>3,207,120</b>       | <b>3,207,120</b>       | <b>3,179,119.00</b>      |
| <b>A-3020-DISP - General Fund-PUBL SAFETY COMMUNICATION-CONSOLIDATED DISPATCHING Total</b> | <b>3,026,575</b>      | <b>3,198,620</b>       | <b>3,198,620</b>       | <b>3,170,619.00</b>      |
| <b>A-3020-E911 - General Fund-PUBL SAFETY COMMUNICATION-E911 SYSTEM</b>                    |                       |                        |                        |                          |

## Fund: A GENERAL FUND

**SHERIFF**

|                                                                                             | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|---------------------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>Revenue</b>                                                                              |                       |                        |                        |                          |
| RE11 - Non Property Tax Items                                                               | -124,452              | -147,232               | -147,232               | (226,979.00)             |
| RE14 - Shared Services                                                                      | 0                     | 0                      | 0                      | 0.00                     |
| RE15 - Use Of Money & Property                                                              | -6,011                | -4,648                 | -4,648                 | (4,372.00)               |
| RE19 - Miscellaneous                                                                        | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                                                   | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                                                          | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                                        | <b>-130,463</b>       | <b>-151,880</b>        | <b>-151,880</b>        | <b>(231,351.00)</b>      |
| <b>Expenses</b>                                                                             |                       |                        |                        |                          |
| EX01 - Personal Services                                                                    | 0                     | 0                      | 0                      | 0.00                     |
| EX02 - Equipment                                                                            | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                                          | 158,131               | 151,880                | 159,216                | 231,351.00               |
| EX08 - Employee Benefits                                                                    | 0                     | 0                      | 0                      | 0.00                     |
| <b>Expenses Total</b>                                                                       | <b>158,131</b>        | <b>151,880</b>         | <b>159,216</b>         | <b>231,351.00</b>        |
| <b>A-3020-E911 - General Fund-PUBL SAFETY COMMUNICATION-E911 SYSTEM Total</b>               | <b>27,668</b>         | <b>0</b>               | <b>7,336</b>           | <b>0.00</b>              |
| <b>A-3020-PSCN - General Fund-PUBL SAFETY COMMUNICATION-PUB SFTY COMMUNICATIONS NETWORK</b> |                       |                        |                        |                          |
| <b>Revenue</b>                                                                              |                       |                        |                        |                          |
| RE15 - Use Of Money & Property                                                              | -103,292              | -101,584               | -101,584               | (104,530.00)             |
| RE19 - Miscellaneous                                                                        | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                                                          | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                                        | <b>-103,292</b>       | <b>-101,584</b>        | <b>-101,584</b>        | <b>(104,530.00)</b>      |
| <b>Expenses</b>                                                                             |                       |                        |                        |                          |
| EX01 - Personal Services                                                                    | 38,009                | 53,464                 | 53,464                 | 73,780.00                |
| EX02 - Equipment                                                                            | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                                          | 84,482                | 89,760                 | 89,760                 | 92,023.00                |
| EX08 - Employee Benefits                                                                    | 24,566                | 26,105                 | 26,105                 | 44,491.00                |
| <b>Expenses Total</b>                                                                       | <b>147,058</b>        | <b>169,329</b>         | <b>169,329</b>         | <b>210,294.00</b>        |
| <b>A-3020-PSCN - General Fund-PUBL SAFETY COMMUNICATION-PUB SFTY COMMUNICA</b>              | <b>43,766</b>         | <b>67,745</b>          | <b>67,745</b>          | <b>105,764.00</b>        |
| <b>A-3020-TECH - General Fund-PUBL SAFETY COMMUNICATION-TECHNICAL SERVICES</b>              |                       |                        |                        |                          |
| <b>Revenue</b>                                                                              |                       |                        |                        |                          |
| RE10 - Real Property Taxes                                                                  | 0                     | 0                      | 0                      | 0.00                     |

**SHERIFF**

|                                                                                  | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|----------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| RE11 - Non Property Tax Items                                                    | -47,274               | -36,000                | -36,000                | (40,000.00)              |
| RE13 - Departmental Income                                                       | -9,858                | -15,000                | -15,000                | (15,500.00)              |
| RE14 - Shared Services                                                           | 0                     | 0                      | 0                      | 0.00                     |
| RE15 - Use Of Money & Property                                                   | 0                     | 0                      | 0                      | 0.00                     |
| RE18 - Sale Of Property/Compensa                                                 | -1,419                | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                                             | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                                        | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                                               | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                             | <b>-58,552</b>        | <b>-51,000</b>         | <b>-51,000</b>         | <b>(55,500.00)</b>       |
| <b>Expenses</b>                                                                  |                       |                        |                        |                          |
| EX01 - Personal Services                                                         | 250,764               | 266,166                | 266,166                | 288,265.00               |
| EX02 - Equipment                                                                 | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                               | 37,726                | 40,926                 | 43,015                 | 42,331.00                |
| EX08 - Employee Benefits                                                         | 151,055               | 175,031                | 175,031                | 197,150.00               |
| <b>Expenses Total</b>                                                            | <b>439,544</b>        | <b>482,123</b>         | <b>484,212</b>         | <b>527,746.00</b>        |
| <b>A-3020-TECH - General Fund-PUBL SAFETY COMMUNICATION-TECHNICAL SERVICES T</b> | <b>380,993</b>        | <b>431,123</b>         | <b>433,212</b>         | <b>472,246.00</b>        |
| <b>A-3020-W911 - General Fund-PUBL SAFETY COMMUNICATION-E911 WIRELESS</b>        |                       |                        |                        |                          |
| <b>Revenue</b>                                                                   |                       |                        |                        |                          |
| RE11 - Non Property Tax Items                                                    | -355,569              | -212,937               | -298,841               | (312,847.00)             |
| RE14 - Shared Services                                                           | 0                     | 0                      | 0                      | 0.00                     |
| RE15 - Use Of Money & Property                                                   | -13,700               | -14,132                | -14,132                | (12,051.00)              |
| RE18 - Sale Of Property/Compensa                                                 | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                                        | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                             | <b>-369,269</b>       | <b>-227,069</b>        | <b>-312,973</b>        | <b>(324,898.00)</b>      |
| <b>Expenses</b>                                                                  |                       |                        |                        |                          |
| EX01 - Personal Services                                                         | 0                     | 0                      | 0                      | 0.00                     |
| EX02 - Equipment                                                                 | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                               | 299,139               | 227,069                | 315,332                | 324,898.00               |
| EX08 - Employee Benefits                                                         | 0                     | 0                      | 0                      | 0.00                     |
| <b>Expenses Total</b>                                                            | <b>299,139</b>        | <b>227,069</b>         | <b>315,332</b>         | <b>324,898.00</b>        |
| <b>A-3020-W911 - General Fund-PUBL SAFETY COMMUNICATION-E911 WIRELESS Total</b>  | <b>-70,130</b>        | <b>0</b>               | <b>2,359</b>           | <b>0.00</b>              |

## Fund: A GENERAL FUND

**SHERIFF**

|                                                               | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>A-3110 - General Fund-SHERIFF</b>                          |                       |                        |                        |                          |
| <b>Revenue</b>                                                |                       |                        |                        |                          |
| RE13 - Departmental Income                                    | -221,848              | -200,000               | -200,000               | (200,000.00)             |
| RE14 - Shared Services                                        | -1,553,968            | -1,420,658             | -1,420,658             | (1,380,658.00)           |
| RE15 - Use Of Money & Property                                | -1,022                | 0                      | 0                      | 0.00                     |
| RE17 - Fines & Forfeitures                                    | -334                  | -500                   | -500                   | (500.00)                 |
| RE18 - Sale Of Property/Compensa                              | -114,356              | -90,000                | -90,000                | (30,000.00)              |
| RE19 - Miscellaneous                                          | -2,575                | -6,000                 | -6,000                 | (6,000.00)               |
| RE20 - New York State Aid                                     | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                            | -181,799              | 0                      | 0                      | 0.00                     |
| RE36 - Interfund Revenues                                     | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                          | <b>-2,075,903</b>     | <b>-1,717,158</b>      | <b>-1,717,158</b>      | <b>(1,617,158.00)</b>    |
| <b>Expenses</b>                                               |                       |                        |                        |                          |
| EX01 - Personal Services                                      | 5,429,556             | 5,653,962              | 5,653,962              | 6,162,260.00             |
| EX02 - Equipment                                              | 0                     | 150,000                | 150,000                | 307,301.00               |
| EX04 - Contractual                                            | 1,874,782             | 1,762,894              | 1,771,648              | 1,651,864.00             |
| EX08 - Employee Benefits                                      | 3,394,559             | 3,657,816              | 3,657,816              | 3,795,459.00             |
| <b>Expenses Total</b>                                         | <b>10,698,897</b>     | <b>11,224,672</b>      | <b>11,233,426</b>      | <b>11,916,884.00</b>     |
| <b>A-3110 - General Fund-SHERIFF Total</b>                    | <b>8,622,994</b>      | <b>9,507,514</b>       | <b>9,516,268</b>       | <b>10,299,726.00</b>     |
| <b>A-3110-3114 - General Fund-SHERIFF-PISTOL PERMIT</b>       |                       |                        |                        |                          |
| <b>Revenue</b>                                                |                       |                        |                        |                          |
| RE16 - Licenses & Permits                                     | -25,057               | -30,000                | -30,000                | (36,500.00)              |
| RE19 - Miscellaneous                                          | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                          | <b>-25,057</b>        | <b>-30,000</b>         | <b>-30,000</b>         | <b>(36,500.00)</b>       |
| <b>Expenses</b>                                               |                       |                        |                        |                          |
| EX01 - Personal Services                                      | 67,561                | 57,535                 | 57,535                 | 83,042.00                |
| EX02 - Equipment                                              | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                            | 7,590                 | 8,541                  | 9,528                  | 7,880.00                 |
| EX08 - Employee Benefits                                      | 26,661                | 25,434                 | 25,434                 | 33,280.00                |
| <b>Expenses Total</b>                                         | <b>101,812</b>        | <b>91,510</b>          | <b>92,497</b>          | <b>124,202.00</b>        |
| <b>A-3110-3114 - General Fund-SHERIFF-PISTOL PERMIT Total</b> | <b>76,755</b>         | <b>61,510</b>          | <b>62,497</b>          | <b>87,702.00</b>         |

## Fund: A GENERAL FUND

**SHERIFF**

|                                                                               | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|-------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>A-3110-GRNT - General Fund-SHERIFF-SHERIFF GRANTS</b>                      |                       |                        |                        |                          |
| <b>Revenue</b>                                                                |                       |                        |                        |                          |
| RE19 - Miscellaneous                                                          | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                                     | -1,518,194            | -256,300               | -323,800               | (634,134.00)             |
| RE21 - Federal Aid                                                            | -574,396              | -1,114,297             | -1,114,297             | (498,435.00)             |
| <b>Revenue Total</b>                                                          | <b>-2,092,590</b>     | <b>-1,370,597</b>      | <b>-1,438,097</b>      | <b>(1,132,569.00)</b>    |
| <b>Expenses</b>                                                               |                       |                        |                        |                          |
| EX01 - Personal Services                                                      | 465,746               | 323,571                | 348,571                | 416,519.00               |
| EX02 - Equipment                                                              | 658,689               | 0                      | 71,216                 | 16,500.00                |
| EX04 - Contractual                                                            | 789,005               | 972,043                | 996,480                | 646,389.00               |
| EX08 - Employee Benefits                                                      | 96,221                | 74,983                 | 74,983                 | 53,161.00                |
| <b>Expenses Total</b>                                                         | <b>2,009,661</b>      | <b>1,370,597</b>       | <b>1,491,250</b>       | <b>1,132,569.00</b>      |
| <b>A-3110-GRNT - General Fund-SHERIFF-SHERIFF GRANTS Total</b>                | <b>-82,929</b>        | <b>0</b>               | <b>53,153</b>          | <b>0.00</b>              |
| <b>A-3150 - General Fund-JAIL</b>                                             |                       |                        |                        |                          |
| <b>Revenue</b>                                                                |                       |                        |                        |                          |
| RE13 - Departmental Income                                                    | -161,973              | -120,000               | -120,000               | (120,000.00)             |
| RE14 - Shared Services                                                        | -1,355,445            | -1,573,850             | -1,573,850             | (1,579,350.00)           |
| RE18 - Sale Of Property/Compensa                                              | -20,391               | 0                      | 0                      | (1,000.00)               |
| RE19 - Miscellaneous                                                          | -90,817               | -10,000                | -10,000                | (10,000.00)              |
| RE20 - New York State Aid                                                     | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                                            | -235,986              | -16,708                | -44,571                | (8,000.00)               |
| <b>Revenue Total</b>                                                          | <b>-1,864,611</b>     | <b>-1,720,558</b>      | <b>-1,748,421</b>      | <b>(1,718,350.00)</b>    |
| <b>Expenses</b>                                                               |                       |                        |                        |                          |
| EX01 - Personal Services                                                      | 8,709,303             | 8,996,806              | 8,996,806              | 9,400,629.00             |
| EX02 - Equipment                                                              | 210,850               | 104,423                | 104,423                | 110,000.00               |
| EX04 - Contractual                                                            | 1,228,381             | 1,148,932              | 1,182,779              | 1,207,992.00             |
| EX08 - Employee Benefits                                                      | 4,304,257             | 4,464,597              | 4,464,597              | 4,554,585.00             |
| <b>Expenses Total</b>                                                         | <b>14,452,791</b>     | <b>14,714,758</b>      | <b>14,748,605</b>      | <b>15,273,206.00</b>     |
| <b>A-3150 - General Fund-JAIL Total</b>                                       | <b>12,588,180</b>     | <b>12,994,200</b>      | <b>13,000,184</b>      | <b>13,554,856.00</b>     |
| <b>A-3189-3111 - General Fund-OTHER LAW ENFORCEMENT-NAVIGATION/SNOWMOBILE</b> |                       |                        |                        |                          |
| <b>Revenue</b>                                                                |                       |                        |                        |                          |

## Fund: A GENERAL FUND

**SHERIFF**

|                                                                               | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|-------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| RE11 - Non Property Tax Items                                                 | 0                     | 0                      | 0                      | 0.00                     |
| RE14 - Shared Services                                                        | 0                     | 0                      | 0                      | 0.00                     |
| RE18 - Sale Of Property/Compensa                                              | -32,270               | 0                      | 0                      | (7,400.00)               |
| RE19 - Miscellaneous                                                          | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                                     | -61,540               | -77,500                | -77,500                | (94,750.00)              |
| RE21 - Federal Aid                                                            | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                          | <b>-93,810</b>        | <b>-77,500</b>         | <b>-77,500</b>         | <b>(102,150.00)</b>      |
| <b>Expenses</b>                                                               |                       |                        |                        |                          |
| EX01 - Personal Services                                                      | 230,215               | 280,838                | 280,838                | 328,580.00               |
| EX02 - Equipment                                                              | 50,672                | 0                      | 0                      | 34,500.00                |
| EX04 - Contractual                                                            | 71,604                | 72,744                 | 73,642                 | 73,913.00                |
| EX08 - Employee Benefits                                                      | 129,019               | 150,584                | 150,584                | 159,480.00               |
| <b>Expenses Total</b>                                                         | <b>481,511</b>        | <b>504,166</b>         | <b>505,064</b>         | <b>596,473.00</b>        |
| <b>A-3189-3111 - General Fund-OTHER LAW ENFORCEMENT-NAVIGATION/SNOWMOBILI</b> | <b>387,700</b>        | <b>426,666</b>         | <b>427,564</b>         | <b>494,323.00</b>        |
| <b>A-3315 - General Fund-STOP DWI</b>                                         |                       |                        |                        |                          |
| <b>Revenue</b>                                                                |                       |                        |                        |                          |
| RE13 - Departmental Income                                                    | -4,830                | -5,000                 | -5,000                 | (5,000.00)               |
| RE15 - Use Of Money & Property                                                | 0                     | 0                      | 0                      | 0.00                     |
| RE17 - Fines & Forfeitures                                                    | -112,672              | -100,000               | -100,000               | (122,000.00)             |
| RE19 - Miscellaneous                                                          | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                                     | -2,935                | -2,850                 | -2,850                 | (2,850.00)               |
| RE21 - Federal Aid                                                            | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                          | <b>-120,436</b>       | <b>-107,850</b>        | <b>-107,850</b>        | <b>(129,850.00)</b>      |
| <b>Expenses</b>                                                               |                       |                        |                        |                          |
| EX01 - Personal Services                                                      | 116,994               | 113,820                | 113,820                | 122,915.00               |
| EX02 - Equipment                                                              | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                            | 71,419                | 80,728                 | 80,728                 | 80,692.00                |
| EX08 - Employee Benefits                                                      | 54,021                | 55,981                 | 55,981                 | 57,230.00                |
| <b>Expenses Total</b>                                                         | <b>242,434</b>        | <b>250,529</b>         | <b>250,529</b>         | <b>260,837.00</b>        |
| <b>A-3315 - General Fund-STOP DWI Total</b>                                   | <b>121,998</b>        | <b>142,679</b>         | <b>142,679</b>         | <b>130,987.00</b>        |
| <b>LOCAL SHARE TOTAL</b>                                                      | <b>25,059,181</b>     | <b>26,759,092</b>      | <b>26,840,652</b>      | <b>28,290,406</b>        |

**2026 TENTATIVE BUDGET  
PERSONNEL ANALYSIS  
FULL TIME EQUIVALENT (FTE)**

| <b>DEPARTMENT</b>                           | <b>2025<br/>ADOPTED<br/>BUDGET</b> | <b>2026<br/>TENTATIVE<br/>BUDGET</b> | <b>YR to YR<br/>INC /<br/>(DEC)</b> |
|---------------------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| <b>0900 - County Executive</b>              | <b>6.49</b>                        | <b>5.49</b>                          | <b>-1.00</b>                        |
| A-1230 - General Fund-COUNTY EXECUTIVE      | 5.49                               | 5.01                                 | -.48                                |
| A-1420 - General Fund-COUNTY ATTORNEY       |                                    | .48                                  | .48                                 |
| A-6420 - General Fund-PROMOTION OF INDUSTRY | .50                                |                                      | -.50                                |
| A-8020 - General Fund-PLANNING              | .50                                |                                      | -.50                                |

# COUNTY EXECUTIVE

|                                                     | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|-----------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>A-1230 - General Fund-COUNTY EXECUTIVE</b>       |                       |                        |                        |                          |
| <b>Revenue</b>                                      |                       |                        |                        |                          |
| RE11 - Non Property Tax Items                       | -15,000               | -15,000                | -15,000                | (15,000.00)              |
| RE13 - Departmental Income                          | 0                     | 0                      | 0                      | 0.00                     |
| RE17 - Fines & Forfeitures                          | -100                  | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                | -38                   | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                           | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                  | -1,235                | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                | <b>-16,373</b>        | <b>-15,000</b>         | <b>-15,000</b>         | <b>(15,000.00)</b>       |
| <b>Expenses</b>                                     |                       |                        |                        |                          |
| EX01 - Personal Services                            | 321,456               | 367,175                | 367,175                | 379,313.00               |
| EX02 - Equipment                                    | 1,773                 | 2,700                  | 2,700                  | 4,195.00                 |
| EX04 - Contractual                                  | 43,678                | 62,887                 | 64,062                 | 74,796.00                |
| EX08 - Employee Benefits                            | 178,279               | 175,378                | 175,378                | 153,648.00               |
| <b>Expenses Total</b>                               | <b>545,186</b>        | <b>608,140</b>         | <b>609,315</b>         | <b>611,952.00</b>        |
| <b>A-1230 - General Fund-COUNTY EXECUTIVE Total</b> | <b>528,813</b>        | <b>593,140</b>         | <b>594,315</b>         | <b>596,952.00</b>        |
| <b>LOCAL SHARE TOTAL</b>                            | <b>528,813</b>        | <b>593,140</b>         | <b>594,315</b>         | <b>596,952</b>           |

**2026 TENTATIVE BUDGET  
PERSONNEL ANALYSIS  
FULL TIME EQUIVALENT (FTE)**

| <b>DEPARTMENT</b>                                  | <b>2025<br/>ADOPTED<br/>BUDGET</b> | <b>2026<br/>TENTATIVE<br/>BUDGET</b> | <b>YR to YR<br/>INC /<br/>(DEC)</b> |
|----------------------------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| <b>1100 - County Attorney</b>                      | <b>20.80</b>                       | <b>22.80</b>                         | <b>2.00</b>                         |
| <b>A-1420 - General Fund-COUNTY ATTORNEY</b>       | <b>9.80</b>                        | <b>14.00</b>                         | <b>4.20</b>                         |
| <b>A-6010 - General Fund-SOCIAL SERVICES ADMIN</b> | <b>11.00</b>                       | <b>8.80</b>                          | <b>-2.20</b>                        |

# COUNTY ATTORNEY

|                                                    | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|----------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>A-1420 - General Fund-COUNTY ATTORNEY</b>       |                       |                        |                        |                          |
| <b>Revenue</b>                                     |                       |                        |                        |                          |
| RE13 - Departmental Income                         | -163,340              | -167,210               | -167,210               | (139,269.00)             |
| RE18 - Sale Of Property/Compensa                   | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                               | -2                    | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                               | <b>-163,342</b>       | <b>-167,210</b>        | <b>-167,210</b>        | <b>(139,269.00)</b>      |
| <b>Expenses</b>                                    |                       |                        |                        |                          |
| EX01 - Personal Services                           | 669,985               | 879,678                | 879,678                | 1,340,969.00             |
| EX02 - Equipment                                   | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                 | 184,687               | 216,039                | 217,239                | 248,065.00               |
| EX08 - Employee Benefits                           | 273,381               | 372,724                | 372,724                | 530,195.00               |
| <b>Expenses Total</b>                              | <b>1,128,053</b>      | <b>1,468,441</b>       | <b>1,469,641</b>       | <b>2,119,229.00</b>      |
| <b>A-1420 - General Fund-COUNTY ATTORNEY Total</b> | <b>964,711</b>        | <b>1,301,231</b>       | <b>1,302,431</b>       | <b>1,979,960.00</b>      |
| <b>LOCAL SHARE TOTAL</b>                           | <b>964,711</b>        | <b>1,301,231</b>       | <b>1,302,431</b>       | <b>1,979,960</b>         |

**2026 TENTATIVE BUDGET  
PERSONNEL ANALYSIS  
FULL TIME EQUIVALENT (FTE)**

| <b>DEPARTMENT</b>                                                       | <b>2025<br/>ADOPTED<br/>BUDGET</b> | <b>2026<br/>TENTATIVE<br/>BUDGET</b> | <b>YR to YR<br/>INC /<br/>(DEC)</b> |
|-------------------------------------------------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| <b>1200 - Public Defender</b>                                           | <b>67.73</b>                       | <b>72.19</b>                         | <b>4.46</b>                         |
| <b>A-1170 - General Fund-PUBLIC DEFENDER</b>                            | <b>30.87</b>                       | <b>34.87</b>                         | <b>4.00</b>                         |
| <b>A-1170-1172 - General Fund-PUBLIC DEFENDER-HURRELL HARRING GRANT</b> | <b>36.86</b>                       | <b>37.32</b>                         | <b>.46</b>                          |

## PUBLIC DEFENDER

|                                                                               | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|-------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>A-1170 - General Fund-PUBLIC DEFENDER</b>                                  |                       |                        |                        |                          |
| <b>Revenue</b>                                                                |                       |                        |                        |                          |
| RE13 - Departmental Income                                                    | 0                     | 0                      | 0                      | 0.00                     |
| RE14 - Shared Services                                                        | 0                     | 0                      | 0                      | 0.00                     |
| RE18 - Sale Of Property/Compensa                                              | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                                          | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                                     | -980,581              | -1,606,909             | -1,606,909             | (2,025,040.00)           |
| <b>Revenue Total</b>                                                          | <b>-980,581</b>       | <b>-1,606,909</b>      | <b>-1,606,909</b>      | <b>(2,025,040.00)</b>    |
| <b>Expenses</b>                                                               |                       |                        |                        |                          |
| EX01 - Personal Services                                                      | 1,812,601             | 2,224,766              | 2,224,766              | 2,616,024.00             |
| EX02 - Equipment                                                              | 80,426                | 170,000                | 170,000                | 78,400.00                |
| EX04 - Contractual                                                            | 169,529               | 234,481                | 235,027                | 238,013.00               |
| EX08 - Employee Benefits                                                      | 687,732               | 958,404                | 958,404                | 1,063,901.00             |
| <b>Expenses Total</b>                                                         | <b>2,750,288</b>      | <b>3,587,651</b>       | <b>3,588,197</b>       | <b>3,996,338.00</b>      |
| <b>A-1170 - General Fund-PUBLIC DEFENDER Total</b>                            | <b>1,769,706</b>      | <b>1,980,742</b>       | <b>1,981,288</b>       | <b>1,971,298.00</b>      |
| <b>A-1170-1172 - General Fund-PUBLIC DEFENDER-HURRELL HARRING GRANT</b>       |                       |                        |                        |                          |
| <b>Revenue</b>                                                                |                       |                        |                        |                          |
| RE20 - New York State Aid                                                     | -2,339,937            | -4,677,707             | -4,677,707             | (5,141,216.00)           |
| <b>Revenue Total</b>                                                          | <b>-2,339,937</b>     | <b>-4,677,707</b>      | <b>-4,677,707</b>      | <b>(5,141,216.00)</b>    |
| <b>Expenses</b>                                                               |                       |                        |                        |                          |
| EX01 - Personal Services                                                      | 1,385,935             | 2,882,217              | 2,882,217              | 3,229,469.00             |
| EX02 - Equipment                                                              | 6,000                 | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                            | 365,747               | 449,456                | 450,450                | 551,500.00               |
| EX08 - Employee Benefits                                                      | 674,618               | 1,331,193              | 1,331,193              | 1,360,247.00             |
| <b>Expenses Total</b>                                                         | <b>2,432,300</b>      | <b>4,662,866</b>       | <b>4,663,860</b>       | <b>5,141,216.00</b>      |
| <b>A-1170-1172 - General Fund-PUBLIC DEFENDER-HURRELL HARRING GRANT Total</b> | <b>92,363</b>         | <b>-14,841</b>         | <b>-13,847</b>         | <b>0.00</b>              |
| <b>LOCAL SHARE TOTAL</b>                                                      | <b>1,862,069</b>      | <b>1,965,901</b>       | <b>1,967,441</b>       | <b>1,971,298</b>         |

**2026 TENTATIVE BUDGET  
PERSONNEL ANALYSIS  
FULL TIME EQUIVALENT (FTE)**

| <b>DEPARTMENT</b>                      | <b>2025<br/>ADOPTED<br/>BUDGET</b> | <b>2026<br/>TENTATIVE<br/>BUDGET</b> | <b><i>YR to YR<br/>INC /<br/>(DEC)</i></b> |
|----------------------------------------|------------------------------------|--------------------------------------|--------------------------------------------|
| <b>1300 - Probation</b>                | <b>32.98</b>                       | <b>34.98</b>                         | <b>2.00</b>                                |
| <b>A-3140 - General Fund-PROBATION</b> | <b>32.98</b>                       | <b>34.98</b>                         | <b>2.00</b>                                |

# PROBATION

|                                              | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|----------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>A-3140 - General Fund-PROBATION</b>       |                       |                        |                        |                          |
| <b>Revenue</b>                               |                       |                        |                        |                          |
| RE13 - Departmental Income                   | -81,867               | -90,500                | -90,500                | (88,000.00)              |
| RE14 - Shared Services                       | 0                     | 0                      | 0                      | 0.00                     |
| RE18 - Sale Of Property/Compensa             | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                         | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                    | -1,497,713            | -1,178,767             | -1,384,961             | (1,515,071.00)           |
| RE21 - Federal Aid                           | 219                   | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                         | <b>-1,579,361</b>     | <b>-1,269,267</b>      | <b>-1,475,461</b>      | <b>(1,603,071.00)</b>    |
| <b>Expenses</b>                              |                       |                        |                        |                          |
| EX01 - Personal Services                     | 2,061,995             | 2,261,804              | 2,351,058              | 2,574,045.00             |
| EX02 - Equipment                             | 134,909               | 3,750                  | 84,092                 | 1,300.00                 |
| EX04 - Contractual                           | 301,769               | 286,213                | 323,371                | 288,480.00               |
| EX08 - Employee Benefits                     | 1,117,473             | 1,229,480              | 1,272,612              | 1,294,595.00             |
| <b>Expenses Total</b>                        | <b>3,616,146</b>      | <b>3,781,247</b>       | <b>4,031,133</b>       | <b>4,158,420.00</b>      |
| <b>A-3140 - General Fund-PROBATION Total</b> | <b>2,036,785</b>      | <b>2,511,980</b>       | <b>2,555,672</b>       | <b>2,555,349.00</b>      |
| <b>LOCAL SHARE TOTAL</b>                     | <b>2,036,785</b>      | <b>2,511,980</b>       | <b>2,555,672</b>       | <b>2,555,349</b>         |

**2026 TENTATIVE BUDGET  
PERSONNEL ANALYSIS  
FULL TIME EQUIVALENT (FTE)**

| <b>DEPARTMENT</b>                                                                | <b>2025<br/>ADOPTED<br/>BUDGET</b> | <b>2026<br/>TENTATIVE<br/>BUDGET</b> | <b>YR to YR<br/>INC /<br/>(DEC)</b> |
|----------------------------------------------------------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| <b>1400 - Emergency Services</b>                                                 | <b>34.40</b>                       | <b>38.40</b>                         | <b>4.00</b>                         |
| A-3010 - General Fund-EMERGENCY SERVICES                                         | 3.95                               | 3.95                                 | .00                                 |
| A-3625 - General Fund-TECHNICAL RESCUE TEAM                                      | .12                                | .12                                  | .00                                 |
| A-3640 - General Fund-HAZARDOUS MATERIALS                                        | .12                                | .12                                  | .00                                 |
| A-3989 - General Fund-EMERGENCY MEDICAL SERVICE                                  | .94                                | .94                                  | .00                                 |
| A-3989-CME - General Fund-EMERGENCY MEDICAL SERVICE-CONTINUING MEDICAL EDUCATION | 1.00                               | .70                                  | -.30                                |
| A-3989-EMS - General Fund-EMERGENCY MEDICAL SERVICE-FLY CAR & AMBULANCE SERVICES | 27.82                              | 31.82                                | 4.00                                |
| A-3989-EMT - General Fund-EMERGENCY MEDICAL SERVICE-EMT/CPR TRAINING             | .45                                | .75                                  | .30                                 |

**EMERGENCY SERVICES**

|                                                                       | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|-----------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>A-3010 - General Fund-EMERGENCY SERVICES</b>                       |                       |                        |                        |                          |
| <b>Revenue</b>                                                        |                       |                        |                        |                          |
| RE13 - Departmental Income                                            | 0                     | 0                      | 0                      | 0.00                     |
| RE14 - Shared Services                                                | 0                     | 0                      | 0                      | 0.00                     |
| RE18 - Sale Of Property/Compensa                                      | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                                  | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                             | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                                    | -293,523              | -79,728                | -179,920               | (79,750.00)              |
| <b>Revenue Total</b>                                                  | <b>-293,523</b>       | <b>-79,728</b>         | <b>-179,920</b>        | <b>(79,750.00)</b>       |
| <b>Expenses</b>                                                       |                       |                        |                        |                          |
| EX01 - Personal Services                                              | 284,400               | 273,281                | 273,281                | 273,340.00               |
| EX02 - Equipment                                                      | 231,772               | 0                      | 187,235                | 0.00                     |
| EX04 - Contractual                                                    | 371,272               | 399,518                | 412,617                | 399,495.00               |
| EX08 - Employee Benefits                                              | 99,763                | 94,058                 | 94,058                 | 109,482.00               |
| <b>Expenses Total</b>                                                 | <b>987,207</b>        | <b>766,857</b>         | <b>967,191</b>         | <b>782,317.00</b>        |
| <b>A-3010 - General Fund-EMERGENCY SERVICES Total</b>                 | <b>693,684</b>        | <b>687,129</b>         | <b>787,271</b>         | <b>702,567.00</b>        |
| <b>A-3410-3412 - General Fund-BASIC FIRE ACADEMY-FIRE BOARD</b>       |                       |                        |                        |                          |
| <b>Revenue</b>                                                        |                       |                        |                        |                          |
| RE10 - Real Property Taxes                                            | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                  | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>Expenses</b>                                                       |                       |                        |                        |                          |
| EX02 - Equipment                                                      | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                    | 88                    | 4,000                  | 4,146                  | 4,000.00                 |
| <b>Expenses Total</b>                                                 | <b>88</b>             | <b>4,000</b>           | <b>4,146</b>           | <b>4,000.00</b>          |
| <b>A-3410-3412 - General Fund-BASIC FIRE ACADEMY-FIRE BOARD Total</b> | <b>88</b>             | <b>4,000</b>           | <b>4,146</b>           | <b>4,000.00</b>          |
| <b>A-3625 - General Fund-TECHNICAL RESCUE TEAM</b>                    |                       |                        |                        |                          |
| <b>Revenue</b>                                                        |                       |                        |                        |                          |
| RE19 - Miscellaneous                                                  | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                             | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                                    | -7,547                | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                  | <b>-7,547</b>         | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |

## EMERGENCY SERVICES

|                                                          | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|----------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>Expenses</b>                                          |                       |                        |                        |                          |
| EX01 - Personal Services                                 | 4,136                 | 5,260                  | 5,260                  | 5,136.00                 |
| EX02 - Equipment                                         | 0                     | 0                      | 16,375                 | 10,000.00                |
| EX04 - Contractual                                       | 26,272                | 30,015                 | 34,147                 | 32,676.00                |
| EX08 - Employee Benefits                                 | 1,160                 | 1,388                  | 1,388                  | 1,351.00                 |
| <b>Expenses Total</b>                                    | <b>31,568</b>         | <b>36,663</b>          | <b>57,170</b>          | <b>49,163.00</b>         |
| <b>A-3625 - General Fund-TECHNICAL RESCUE TEAM Total</b> | <b>24,022</b>         | <b>36,663</b>          | <b>57,170</b>          | <b>49,163.00</b>         |
| <b>A-3640 - General Fund-HAZARDOUS MATERIALS</b>         |                       |                        |                        |                          |
| <b>Revenue</b>                                           |                       |                        |                        |                          |
| RE13 - Departmental Income                               | 0                     | 0                      | 0                      | 0.00                     |
| RE18 - Sale Of Property/Compensa                         | -1,192                | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                     | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                       | -74,271               | -10,000                | -142,259               | (10,000.00)              |
| <b>Revenue Total</b>                                     | <b>-75,462</b>        | <b>-10,000</b>         | <b>-142,259</b>        | <b>(10,000.00)</b>       |
| <b>Expenses</b>                                          |                       |                        |                        |                          |
| EX01 - Personal Services                                 | 4,136                 | 5,260                  | 5,260                  | 4,224.00                 |
| EX02 - Equipment                                         | 55,141                | 12,000                 | 153,343                | 12,000.00                |
| EX04 - Contractual                                       | 47,224                | 57,931                 | 64,566                 | 59,666.00                |
| EX08 - Employee Benefits                                 | 486                   | 1,117                  | 1,117                  | 1,004.00                 |
| <b>Expenses Total</b>                                    | <b>106,986</b>        | <b>76,308</b>          | <b>224,286</b>         | <b>76,894.00</b>         |
| <b>A-3640 - General Fund-HAZARDOUS MATERIALS Total</b>   | <b>31,524</b>         | <b>66,308</b>          | <b>82,027</b>          | <b>66,894.00</b>         |
| <b>A-3989 - General Fund-EMERGENCY MEDICAL SERVICE</b>   |                       |                        |                        |                          |
| <b>Revenue</b>                                           |                       |                        |                        |                          |
| RE13 - Departmental Income                               | 0                     | 0                      | 0                      | 0.00                     |
| RE18 - Sale Of Property/Compensa                         | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                     | -4,131                | -3,600                 | -3,600                 | (3,600.00)               |
| RE20 - New York State Aid                                | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                       | -21,849               | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                     | <b>-25,980</b>        | <b>-3,600</b>          | <b>-3,600</b>          | <b>(3,600.00)</b>        |

**EMERGENCY SERVICES**

|                                                                                             | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|---------------------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>Expenses</b>                                                                             |                       |                        |                        |                          |
| EX01 - Personal Services                                                                    | 136,834               | 199,348                | 199,348                | 164,082.00               |
| EX02 - Equipment                                                                            | 11,373                | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                                          | 52,264                | 53,747                 | 53,747                 | 41,312.00                |
| EX08 - Employee Benefits                                                                    | 48,460                | 60,189                 | 60,189                 | 46,771.00                |
| <b>Expenses Total</b>                                                                       | <b>248,931</b>        | <b>313,284</b>         | <b>313,284</b>         | <b>252,165.00</b>        |
| <b>A-3989 - General Fund-EMERGENCY MEDICAL SERVICE Total</b>                                | <b>222,951</b>        | <b>309,684</b>         | <b>309,684</b>         | <b>248,565.00</b>        |
| <b>A-3989-CME - General Fund-EMERGENCY MEDICAL SERVICE-CONTINUING MEDICAL EDUCATION</b>     |                       |                        |                        |                          |
| <b>Revenue</b>                                                                              |                       |                        |                        |                          |
| RE13 - Departmental Income                                                                  | -24,500               | -16,500                | -16,500                | (24,840.00)              |
| RE19 - Miscellaneous                                                                        | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                                        | <b>-24,500</b>        | <b>-16,500</b>         | <b>-16,500</b>         | <b>(24,840.00)</b>       |
| <b>Expenses</b>                                                                             |                       |                        |                        |                          |
| EX01 - Personal Services                                                                    | 22,068                | 56,555                 | 56,555                 | 47,123.00                |
| EX04 - Contractual                                                                          | 23,709                | 25,056                 | 25,056                 | 51,078.00                |
| EX08 - Employee Benefits                                                                    | 9,796                 | 38,250                 | 38,250                 | 29,604.00                |
| <b>Expenses Total</b>                                                                       | <b>55,573</b>         | <b>119,861</b>         | <b>119,861</b>         | <b>127,805.00</b>        |
| <b>A-3989-CME - General Fund-EMERGENCY MEDICAL SERVICE-CONTINUING MEDICAL EI</b>            | <b>31,073</b>         | <b>103,361</b>         | <b>103,361</b>         | <b>102,965.00</b>        |
| <b>A-3989-EMS - General Fund-EMERGENCY MEDICAL SERVICE-FLY CAR &amp; AMBULANCE SERVICES</b> |                       |                        |                        |                          |
| <b>Revenue</b>                                                                              |                       |                        |                        |                          |
| RE13 - Departmental Income                                                                  | -1,804,120            | -1,400,081             | -1,400,081             | (1,984,439.00)           |
| RE18 - Sale Of Property/Compensa                                                            | -19,456               | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                                                        | -1,473                | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                                                   | -11,303               | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                                                          | -16,795               | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                                        | <b>-1,853,147</b>     | <b>-1,400,081</b>      | <b>-1,400,081</b>      | <b>(1,984,439.00)</b>    |
| <b>Expenses</b>                                                                             |                       |                        |                        |                          |
| EX01 - Personal Services                                                                    | 1,709,387             | 1,725,286              | 1,725,286              | 2,018,282.00             |
| EX02 - Equipment                                                                            | 18,000                | 36,000                 | 36,000                 | 0.00                     |
| EX04 - Contractual                                                                          | 983,699               | 877,021                | 892,017                | 1,327,124.00             |
| EX08 - Employee Benefits                                                                    | 783,231               | 854,639                | 854,639                | 907,007.00               |

**EMERGENCY SERVICES**

|                                                                                      | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|--------------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>Expenses Total</b>                                                                | <b>3,494,317</b>      | <b>3,492,946</b>       | <b>3,507,942</b>       | <b>4,252,413.00</b>      |
| <b>A-3989-EMS - General Fund-EMERGENCY MEDICAL SERVICE-FLY CAR &amp; AMBULANCE S</b> | <b>1,641,170</b>      | <b>2,092,865</b>       | <b>2,107,861</b>       | <b>2,267,974.00</b>      |
| <b>A-3989-EMT - General Fund-EMERGENCY MEDICAL SERVICE-EMT/CPR TRAINING</b>          |                       |                        |                        |                          |
| <b>Revenue</b>                                                                       |                       |                        |                        |                          |
| RE13 - Departmental Income                                                           | -68,029               | -31,000                | -31,000                | (40,000.00)              |
| RE18 - Sale Of Property/Compensa                                                     | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                                                 | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                                            | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                                 | <b>-68,029</b>        | <b>-31,000</b>         | <b>-31,000</b>         | <b>(40,000.00)</b>       |
| <b>Expenses</b>                                                                      |                       |                        |                        |                          |
| EX01 - Personal Services                                                             | 12,719                | 29,023                 | 29,023                 | 48,967.00                |
| EX02 - Equipment                                                                     | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                                   | 70,551                | 32,512                 | 32,512                 | 77,713.00                |
| EX08 - Employee Benefits                                                             | 4,854                 | 16,630                 | 16,630                 | 28,915.00                |
| <b>Expenses Total</b>                                                                | <b>88,124</b>         | <b>78,165</b>          | <b>78,165</b>          | <b>155,595.00</b>        |
| <b>A-3989-EMT - General Fund-EMERGENCY MEDICAL SERVICE-EMT/CPR TRAINING Tota</b>     | <b>20,095</b>         | <b>47,165</b>          | <b>47,165</b>          | <b>115,595.00</b>        |
| <b>LOCAL SHARE TOTAL</b>                                                             | <b>2,664,606</b>      | <b>3,347,175</b>       | <b>3,498,685</b>       | <b>3,557,723</b>         |

**2026 TENTATIVE BUDGET  
PERSONNEL ANALYSIS  
FULL TIME EQUIVALENT (FTE)**

| <b>DEPARTMENT</b>                                    | <b>2025<br/>ADOPTED<br/>BUDGET</b> | <b>2026<br/>TENTATIVE<br/>BUDGET</b> | <b>YR to YR<br/>INC /<br/>(DEC)</b> |
|------------------------------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| <b>2000 - Information Technology Service</b>         | <b>19.00</b>                       | <b>20.00</b>                         | <b>1.00</b>                         |
| <b>A-1610 - General Fund-OFFICE SERVICES</b>         | <b>3.00</b>                        | <b>3.00</b>                          | <b>.00</b>                          |
| <b>A-1650 - General Fund-COMMUNICATIONS SYSTEM</b>   | <b>.30</b>                         | <b>.30</b>                           | <b>.00</b>                          |
| <b>A-1680 - General Fund-INFORMATION TECHNOLOGY</b>  | <b>11.70</b>                       | <b>11.70</b>                         | <b>.00</b>                          |
| <b>A-3150 - General Fund-JAIL</b>                    | <b>2.00</b>                        | <b>3.00</b>                          | <b>1.00</b>                         |
| <b>A-4010 - General Fund-PUBLIC HEALTH ADMIN</b>     | <b>1.00</b>                        | <b>1.00</b>                          | <b>.00</b>                          |
| <b>A-4320 - General Fund-MENTAL HYGIENE PROGRAMS</b> | <b>1.00</b>                        | <b>1.00</b>                          | <b>.00</b>                          |

## INFORMATION TECHNOLOGY SERVICES

|                                                          | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|----------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>A-1610 - General Fund-OFFICE SERVICES</b>             |                       |                        |                        |                          |
| <b>Revenue</b>                                           |                       |                        |                        |                          |
| RE13 - Departmental Income                               | 0                     | 0                      | 0                      | 0.00                     |
| RE14 - Shared Services                                   | -373,849              | -375,000               | -375,000               | (374,250.00)             |
| RE18 - Sale Of Property/Compensa                         | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                     | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                     | <b>-373,849</b>       | <b>-375,000</b>        | <b>-375,000</b>        | <b>(374,250.00)</b>      |
| <b>Expenses</b>                                          |                       |                        |                        |                          |
| EX01 - Personal Services                                 | 147,958               | 147,803                | 147,803                | 154,724.00               |
| EX02 - Equipment                                         | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                       | 318,930               | 372,282                | 372,282                | 346,921.00               |
| EX08 - Employee Benefits                                 | 77,506                | 76,434                 | 76,434                 | 73,872.00                |
| <b>Expenses Total</b>                                    | <b>544,394</b>        | <b>596,519</b>         | <b>596,519</b>         | <b>575,517.00</b>        |
| <b>A-1610 - General Fund-OFFICE SERVICES Total</b>       | <b>170,545</b>        | <b>221,519</b>         | <b>221,519</b>         | <b>201,267.00</b>        |
| <b>A-1650 - General Fund-COMMUNICATIONS SYSTEM</b>       |                       |                        |                        |                          |
| <b>Revenue</b>                                           |                       |                        |                        |                          |
| RE14 - Shared Services                                   | -289,819              | -236,000               | -236,000               | (250,000.00)             |
| RE19 - Miscellaneous                                     | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                       | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                     | <b>-289,819</b>       | <b>-236,000</b>        | <b>-236,000</b>        | <b>(250,000.00)</b>      |
| <b>Expenses</b>                                          |                       |                        |                        |                          |
| EX01 - Personal Services                                 | 24,292                | 24,104                 | 24,104                 | 25,693.00                |
| EX02 - Equipment                                         | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                       | 185,177               | 150,145                | 150,145                | 147,655.00               |
| EX08 - Employee Benefits                                 | 13,636                | 14,995                 | 14,995                 | 14,393.00                |
| <b>Expenses Total</b>                                    | <b>223,104</b>        | <b>189,244</b>         | <b>189,244</b>         | <b>187,741.00</b>        |
| <b>A-1650 - General Fund-COMMUNICATIONS SYSTEM Total</b> | <b>-66,715</b>        | <b>-46,756</b>         | <b>-46,756</b>         | <b>(62,259.00)</b>       |
| <b>A-1680 - General Fund-INFORMATION TECHNOLOGY</b>      |                       |                        |                        |                          |
| <b>Revenue</b>                                           |                       |                        |                        |                          |
| RE13 - Departmental Income                               | -225                  | 0                      | 0                      | 0.00                     |

**INFORMATION TECHNOLOGY SERVICES**

|                                                                                  | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|----------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| RE14 - Shared Services                                                           | -672,549              | -666,061               | -666,061               | (697,348.00)             |
| RE18 - Sale Of Property/Compensa                                                 | -18,864               | -1,450                 | -1,450                 | (1,600.00)               |
| RE19 - Miscellaneous                                                             | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                                        | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                                               | -52,251               | -28,080                | -110,913               | 0.00                     |
| <b>Revenue Total</b>                                                             | <b>-743,888</b>       | <b>-695,591</b>        | <b>-778,424</b>        | <b>(698,948.00)</b>      |
| <b>Expenses</b>                                                                  |                       |                        |                        |                          |
| EX01 - Personal Services                                                         | 942,482               | 1,016,815              | 1,016,815              | 1,037,915.00             |
| EX02 - Equipment                                                                 | 6,548                 | 1,200                  | 1,200                  | 0.00                     |
| EX04 - Contractual                                                               | 501,566               | 611,494                | 729,775                | 600,695.00               |
| EX08 - Employee Benefits                                                         | 478,964               | 506,374                | 506,374                | 518,485.00               |
| <b>Expenses Total</b>                                                            | <b>1,929,560</b>      | <b>2,135,883</b>       | <b>2,254,164</b>       | <b>2,157,095.00</b>      |
| <b>A-1680 - General Fund-INFORMATION TECHNOLOGY Total</b>                        | <b>1,185,672</b>      | <b>1,440,292</b>       | <b>1,475,740</b>       | <b>1,458,147.00</b>      |
| <b>A-1680-GIS - General Fund-INFORMATION TECHNOLOGY-GEOGRAPHIC INFO SYSTEM</b>   |                       |                        |                        |                          |
| <b>Revenue</b>                                                                   |                       |                        |                        |                          |
| RE13 - Departmental Income                                                       | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                             | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>Expenses</b>                                                                  |                       |                        |                        |                          |
| EX01 - Personal Services                                                         | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                               | 20,752                | 30,000                 | 30,000                 | 30,000.00                |
| EX08 - Employee Benefits                                                         | 0                     | 0                      | 0                      | 0.00                     |
| <b>Expenses Total</b>                                                            | <b>20,752</b>         | <b>30,000</b>          | <b>30,000</b>          | <b>30,000.00</b>         |
| <b>A-1680-GIS - General Fund-INFORMATION TECHNOLOGY-GEOGRAPHIC INFO SYSTEM '</b> | <b>20,752</b>         | <b>30,000</b>          | <b>30,000</b>          | <b>30,000.00</b>         |
| <b>LOCAL SHARE TOTAL</b>                                                         | <b>1,310,254</b>      | <b>1,645,055</b>       | <b>1,680,503</b>       | <b>1,627,155</b>         |

**2026 TENTATIVE BUDGET  
PERSONNEL ANALYSIS  
FULL TIME EQUIVALENT (FTE)**

| <b>DEPARTMENT</b>                                                           | <b>2025<br/>ADOPTED<br/>BUDGET</b> | <b>2026<br/>TENTATIVE<br/>BUDGET</b> | <b>YR to YR<br/>INC /<br/>(DEC)</b> |
|-----------------------------------------------------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| <b>2100 - Finance</b>                                                       | <b>61.88</b>                       | <b>61.88</b>                         | <b>.00</b>                          |
| A-1310 - General Fund-DEPARTMENT OF FINANCE                                 | 28.30                              | 29.18                                | .88                                 |
| A-1330 - General Fund-REAL PROPERTY TAX                                     | 6.40                               | 6.40                                 | .00                                 |
| A-1330-ROLL - General Fund-REAL PROPERTY TAX-OTHER TAX ROLLS MAINT & PROCES | .60                                | .60                                  | .00                                 |
| A-1989 - General Fund-OTH GENERAL GOVT SUPPT-INS ADMIN                      | 2.10                               | 2.10                                 | .00                                 |
| A-2960-ADMN - General Fund-EDUC: HANDICAPPED CHILDREN-ADMINISTRATION        | .73                                |                                      | -.73                                |
| A-4010 - General Fund-PUBLIC HEALTH ADMIN                                   | 3.87                               | 4.60                                 | .73                                 |
| A-4310 - General Fund-MENTAL HYGIENE ADMIN                                  | .32                                |                                      | -.32                                |
| A-4320 - General Fund-MENTAL HYGIENE PROGRAMS                               | 8.68                               | 9.00                                 | .32                                 |
| A-6010 - General Fund-SOCIAL SERVICES ADMIN                                 | 9.00                               | 9.00                                 | .00                                 |
| ESN-8130 - North Chautauqua Lake Swr-SEWAGE TREATMENT                       | .88                                |                                      | -.88                                |
| ESS-8130 - South Chautauqua Lake Swr-SEWAGE TREATMENT                       | 1.00                               | 1.00                                 | .00                                 |

# FINANCE

|                                                               | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>A-1310 - General Fund-DEPARTMENT OF FINANCE</b>            |                       |                        |                        |                          |
| <b>Revenue</b>                                                |                       |                        |                        |                          |
| RE13 - Departmental Income                                    | -83,738               | -82,750                | -82,750                | (83,700.00)              |
| RE18 - Sale Of Property/Compensa                              | -5,000                | -5,000                 | -5,000                 | (5,000.00)               |
| RE19 - Miscellaneous                                          | -46,552               | -50,000                | -50,000                | (57,000.00)              |
| RE21 - Federal Aid                                            | 0                     | 0                      | 0                      | 0.00                     |
| RE36 - Interfund Revenues                                     | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                          | <b>-135,289</b>       | <b>-137,750</b>        | <b>-137,750</b>        | <b>(145,700.00)</b>      |
| <b>Expenses</b>                                               |                       |                        |                        |                          |
| EX01 - Personal Services                                      | 1,768,949             | 2,004,696              | 2,004,696              | 2,144,368.00             |
| EX02 - Equipment                                              | 1,920                 | 3,000                  | 10,500                 | 0.00                     |
| EX04 - Contractual                                            | 261,093               | 286,959                | 285,655                | 265,318.00               |
| EX08 - Employee Benefits                                      | 737,236               | 921,349                | 921,349                | 953,252.00               |
| <b>Expenses Total</b>                                         | <b>2,769,198</b>      | <b>3,216,004</b>       | <b>3,222,200</b>       | <b>3,362,938.00</b>      |
| <b>A-1310 - General Fund-DEPARTMENT OF FINANCE Total</b>      | <b>2,633,908</b>      | <b>3,078,254</b>       | <b>3,084,450</b>       | <b>3,217,238.00</b>      |
| <b>A-1330 - General Fund-REAL PROPERTY TAX</b>                |                       |                        |                        |                          |
| <b>Revenue</b>                                                |                       |                        |                        |                          |
| RE13 - Departmental Income                                    | -175,362              | -189,400               | -189,400               | (172,240.00)             |
| RE14 - Shared Services                                        | 0                     | 0                      | 0                      | 0.00                     |
| RE18 - Sale Of Property/Compensa                              | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                          | -5,793                | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                          | <b>-181,155</b>       | <b>-189,400</b>        | <b>-189,400</b>        | <b>(172,240.00)</b>      |
| <b>Expenses</b>                                               |                       |                        |                        |                          |
| EX01 - Personal Services                                      | 307,197               | 368,572                | 368,572                | 394,338.00               |
| EX02 - Equipment                                              | 7,052                 | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                            | 501,727               | 457,056                | 457,056                | 485,647.00               |
| EX08 - Employee Benefits                                      | 153,866               | 215,763                | 215,763                | 197,920.00               |
| <b>Expenses Total</b>                                         | <b>969,841</b>        | <b>1,041,391</b>       | <b>1,041,391</b>       | <b>1,077,905.00</b>      |
| <b>A-1330 - General Fund-REAL PROPERTY TAX Total</b>          | <b>788,686</b>        | <b>851,991</b>         | <b>851,991</b>         | <b>905,665.00</b>        |
| <b>A-1989 - General Fund-OTH GENERAL GOVT SUPPT-INS ADMIN</b> |                       |                        |                        |                          |
| <b>Revenue</b>                                                |                       |                        |                        |                          |

## Fund: A GENERAL FUND

## FINANCE

|                                                                     | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|---------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| RE13 - Departmental Income                                          | 0                     | 0                      | 0                      | 0.00                     |
| RE14 - Shared Services                                              | -13,965               | -14,804                | -14,804                | (8,931.00)               |
| RE20 - New York State Aid                                           | 0                     | 0                      | 0                      | 0.00                     |
| RE36 - Interfund Revenues                                           | -218,012              | -228,637               | -228,637               | (239,794.00)             |
| <b>Revenue Total</b>                                                | <b>-231,977</b>       | <b>-243,441</b>        | <b>-243,441</b>        | <b>(248,725.00)</b>      |
| <b>Expenses</b>                                                     |                       |                        |                        |                          |
| EX01 - Personal Services                                            | 140,782               | 143,399                | 143,399                | 153,718.00               |
| EX02 - Equipment                                                    | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                  | 3,202                 | 4,549                  | 4,549                  | 3,373.00                 |
| EX08 - Employee Benefits                                            | 87,988                | 95,493                 | 95,493                 | 91,634.00                |
| <b>Expenses Total</b>                                               | <b>231,972</b>        | <b>243,441</b>         | <b>243,441</b>         | <b>248,725.00</b>        |
| <b>A-1989 - General Fund-OTH GENERAL GOVT SUPPT-INS ADMIN Total</b> | <b>-5</b>             | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>LOCAL SHARE TOTAL</b>                                            | <b>3,422,590</b>      | <b>3,930,245</b>       | <b>3,936,441</b>       | <b>4,122,903</b>         |

**2026 TENTATIVE BUDGET  
PERSONNEL ANALYSIS  
FULL TIME EQUIVALENT (FTE)**

| <b>DEPARTMENT</b>                                                           | <b>2025<br/>ADOPTED<br/>BUDGET</b> | <b>2026<br/>TENTATIVE<br/>BUDGET</b> | <b><i>YR to YR<br/>INC /<br/>(DEC)</i></b> |
|-----------------------------------------------------------------------------|------------------------------------|--------------------------------------|--------------------------------------------|
| <b>2300 - Human Resources</b>                                               | <b>13.39</b>                       | <b>12.39</b>                         | <b>-1.00</b>                               |
| <b>A-1430 - General Fund-HUMAN RESOURCES</b>                                | <b>11.09</b>                       | <b>10.09</b>                         | <b>-1.00</b>                               |
| <b>A-1430-BENE - General Fund-HUMAN RESOURCES-HEALTH INSURANCE BENEFITS</b> | <b>2.30</b>                        | <b>2.30</b>                          | <b>.00</b>                                 |

# HUMAN RESOURCES

|                                                                                   | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|-----------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>A-1430 - General Fund-HUMAN RESOURCES</b>                                      |                       |                        |                        |                          |
| <b>Revenue</b>                                                                    |                       |                        |                        |                          |
| RE13 - Departmental Income                                                        | -15,005               | -12,000                | -12,000                | (20,000.00)              |
| RE14 - Shared Services                                                            | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                                              | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                                                | -76                   | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                              | <b>-15,081</b>        | <b>-12,000</b>         | <b>-12,000</b>         | <b>(20,000.00)</b>       |
| <b>Expenses</b>                                                                   |                       |                        |                        |                          |
| EX01 - Personal Services                                                          | 647,511               | 787,706                | 787,706                | 744,068.00               |
| EX02 - Equipment                                                                  | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                                | 63,416                | 108,200                | 110,999                | 98,731.00                |
| EX08 - Employee Benefits                                                          | 366,098               | 465,142                | 465,142                | 418,780.00               |
| <b>Expenses Total</b>                                                             | <b>1,077,025</b>      | <b>1,361,048</b>       | <b>1,363,847</b>       | <b>1,261,579.00</b>      |
| <b>A-1430 - General Fund-HUMAN RESOURCES Total</b>                                | <b>1,061,944</b>      | <b>1,349,048</b>       | <b>1,351,847</b>       | <b>1,241,579.00</b>      |
| <b>A-1430-BENE - General Fund-HUMAN RESOURCES-HEALTH INSURANCE BENEFITS</b>       |                       |                        |                        |                          |
| <b>Revenue</b>                                                                    |                       |                        |                        |                          |
| RE14 - Shared Services                                                            | -270,580              | -233,764               | -233,764               | (265,271.00)             |
| <b>Revenue Total</b>                                                              | <b>-270,580</b>       | <b>-233,764</b>        | <b>-233,764</b>        | <b>(265,271.00)</b>      |
| <b>Expenses</b>                                                                   |                       |                        |                        |                          |
| EX01 - Personal Services                                                          | 138,502               | 132,060                | 132,060                | 164,425.00               |
| EX04 - Contractual                                                                | 4,973                 | 18,598                 | 18,598                 | 10,330.00                |
| EX08 - Employee Benefits                                                          | 75,255                | 83,106                 | 83,106                 | 90,516.00                |
| <b>Expenses Total</b>                                                             | <b>218,729</b>        | <b>233,764</b>         | <b>233,764</b>         | <b>265,271.00</b>        |
| <b>A-1430-BENE - General Fund-HUMAN RESOURCES-HEALTH INSURANCE BENEFITS Total</b> | <b>-51,851</b>        | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>LOCAL SHARE TOTAL</b>                                                          | <b>1,010,093</b>      | <b>1,349,048</b>       | <b>1,351,847</b>       | <b>1,241,579</b>         |

**2026 TENTATIVE BUDGET  
PERSONNEL ANALYSIS  
FULL TIME EQUIVALENT (FTE)**

| <b>DEPARTMENT</b>                                                      | <b>2025<br/>ADOPTED<br/>BUDGET</b> | <b>2026<br/>TENTATIVE<br/>BUDGET</b> | <b>YR to YR<br/>INC /<br/>(DEC)</b> |
|------------------------------------------------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| <b>2500 - Public Facilities</b>                                        | <b>195.32</b>                      | <b>198.88</b>                        | <b>3.56</b>                         |
| A-1430-COEM - General Fund-HUMAN RESOURCES-COUNTYWIDE EMPLOYEE EXPS    | 1.00                               | 1.00                                 | .00                                 |
| A-1620 - General Fund-BUILDINGS & GROUNDS                              | 20.00                              | 20.00                                | .00                                 |
| A-3110 - General Fund-SHERIFF                                          | .90                                | .90                                  | .00                                 |
| A-3150 - General Fund-JAIL                                             | .10                                | .10                                  | .00                                 |
| A-5610-5610 - General Fund-CHAUTAUQUA COUNTY AIRPORT-JAMESTOWN AIRPORT | 5.45                               | 5.45                                 | .00                                 |
| A-5610-5612 - General Fund-CHAUTAUQUA COUNTY AIRPORT-DUNKIRK AIRPORT   | 4.00                               | 4.00                                 | .00                                 |
| A-5630-5625 - General Fund-BUS OPERATIONS-CARTS                        | 31.90                              | 37.21                                | 5.31                                |
| A-7110 - General Fund-PARKS                                            | 3.32                               | 3.32                                 | .00                                 |
| D-5010 - County Road Fund-PUBLIC FACILITIES ADMIN                      | 3.50                               | 3.50                                 | .00                                 |
| D-5020 - County Road Fund-ENGINEERING                                  | 7.65                               | 7.30                                 | -.35                                |
| D-5110 - County Road Fund-MAINTENANCE OF ROADS                         | 100.60                             | 99.60                                | -1.00                               |
| DM-5130 - Road Machinery Fund-ROAD MACHINERY                           | 15.95                              | 15.95                                | .00                                 |
| EL-8160-1000 - Landfill-ENVIRONMENT-LANDFILL                           | .95                                | .55                                  | -.40                                |

2026 TENTATIVE BUDGET  
PERSONNEL ANALYSIS  
FULL TIME EQUIVALENT (FTE)

| DEPARTMENT  | 2025<br>ADOPTED<br>BUDGET | 2026<br>TENTATIVE<br>BUDGET | YR to YR<br>INC /<br>(DEC) |
|-------------|---------------------------|-----------------------------|----------------------------|
|             |                           |                             |                            |
| Grand Total | 195.32                    | 198.88                      |                            |

## PUBLIC FACILITIES

|                                                                                          | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|------------------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>A-1620 - General Fund-BUILDINGS &amp; GROUNDS</b>                                     |                       |                        |                        |                          |
| <b>Revenue</b>                                                                           |                       |                        |                        |                          |
| RE14 - Shared Services                                                                   | 0                     | 0                      | 0                      | 0.00                     |
| RE15 - Use Of Money & Property                                                           | 0                     | 0                      | 0                      | 0.00                     |
| RE18 - Sale Of Property/Compensa                                                         | -1,825                | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                                                     | -167                  | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                                                       | -25,969               | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                                     | <b>-27,961</b>        | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>Expenses</b>                                                                          |                       |                        |                        |                          |
| EX01 - Personal Services                                                                 | 973,719               | 1,012,628              | 1,012,628              | 1,071,748.00             |
| EX02 - Equipment                                                                         | 4,827                 | 14,220                 | 14,220                 | 0.00                     |
| EX04 - Contractual                                                                       | 50,779                | 49,604                 | 49,604                 | 56,936.00                |
| EX08 - Employee Benefits                                                                 | 571,770               | 606,773                | 606,773                | 634,453.00               |
| <b>Expenses Total</b>                                                                    | <b>1,601,095</b>      | <b>1,683,225</b>       | <b>1,683,225</b>       | <b>1,763,137.00</b>      |
| <b>A-1620 - General Fund-BUILDINGS &amp; GROUNDS Total</b>                               | <b>1,573,134</b>      | <b>1,683,225</b>       | <b>1,683,225</b>       | <b>1,763,137.00</b>      |
| <b>A-1620-5020 - General Fund-BUILDINGS &amp; GROUNDS-HALL R CLOTHIER BUILDING</b>       |                       |                        |                        |                          |
| <b>Revenue</b>                                                                           |                       |                        |                        |                          |
| RE15 - Use Of Money & Property                                                           | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                                                       | -39,264               | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                                     | <b>-39,264</b>        | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>Expenses</b>                                                                          |                       |                        |                        |                          |
| EX01 - Personal Services                                                                 | 0                     | 0                      | 0                      | 0.00                     |
| EX02 - Equipment                                                                         | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                                       | 268,451               | 680,700                | 680,700                | 192,400.00               |
| EX08 - Employee Benefits                                                                 | 0                     | 0                      | 0                      | 0.00                     |
| <b>Expenses Total</b>                                                                    | <b>268,451</b>        | <b>680,700</b>         | <b>680,700</b>         | <b>192,400.00</b>        |
| <b>A-1620-5020 - General Fund-BUILDINGS &amp; GROUNDS-HALL R CLOTHIER BUILDING Total</b> | <b>229,187</b>        | <b>680,700</b>         | <b>680,700</b>         | <b>192,400.00</b>        |
| <b>A-1620-5030 - General Fund-BUILDINGS &amp; GROUNDS-COURT HOUSE</b>                    |                       |                        |                        |                          |
| <b>Revenue</b>                                                                           |                       |                        |                        |                          |
| RE15 - Use Of Money & Property                                                           | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                                                       | 380                   | 0                      | 0                      | 0.00                     |

## PUBLIC FACILITIES

|                                                                                        | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|----------------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>Revenue Total</b>                                                                   | <b>380</b>            | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>Expenses</b>                                                                        |                       |                        |                        |                          |
| EX01 - Personal Services                                                               | 0                     | 0                      | 0                      | 0.00                     |
| EX02 - Equipment                                                                       | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                                     | 72,812                | 81,300                 | 81,300                 | 89,785.00                |
| EX08 - Employee Benefits                                                               | 0                     | 0                      | 0                      | 0.00                     |
| <b>Expenses Total</b>                                                                  | <b>72,812</b>         | <b>81,300</b>          | <b>81,300</b>          | <b>89,785.00</b>         |
| <b>A-1620-5030 - General Fund-BUILDINGS &amp; GROUNDS-COURT HOUSE Total</b>            | <b>73,192</b>         | <b>81,300</b>          | <b>81,300</b>          | <b>89,785.00</b>         |
| <b>A-1620-5060 - General Fund-BUILDINGS &amp; GROUNDS-GERACE OFFICE BUILDING</b>       |                       |                        |                        |                          |
| <b>Revenue</b>                                                                         |                       |                        |                        |                          |
| RE15 - Use Of Money & Property                                                         | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                                                     | -46,393               | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                                   | <b>-46,393</b>        | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>Expenses</b>                                                                        |                       |                        |                        |                          |
| EX01 - Personal Services                                                               | 0                     | 0                      | 0                      | 0.00                     |
| EX02 - Equipment                                                                       | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                                     | 297,810               | 171,350                | 171,350                | 192,700.00               |
| EX08 - Employee Benefits                                                               | 0                     | 0                      | 0                      | 0.00                     |
| <b>Expenses Total</b>                                                                  | <b>297,810</b>        | <b>171,350</b>         | <b>171,350</b>         | <b>192,700.00</b>        |
| <b>A-1620-5060 - General Fund-BUILDINGS &amp; GROUNDS-GERACE OFFICE BUILDING Total</b> | <b>251,417</b>        | <b>171,350</b>         | <b>171,350</b>         | <b>192,700.00</b>        |
| <b>A-1620-5070 - General Fund-BUILDINGS &amp; GROUNDS-MAYVILLE MUNICIPAL BLDG</b>      |                       |                        |                        |                          |
| <b>Revenue</b>                                                                         |                       |                        |                        |                          |
| RE15 - Use Of Money & Property                                                         | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                                                     | 517                   | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                                   | <b>517</b>            | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>Expenses</b>                                                                        |                       |                        |                        |                          |
| EX01 - Personal Services                                                               | 0                     | 0                      | 0                      | 0.00                     |
| EX02 - Equipment                                                                       | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                                     | 67,112                | 76,675                 | 76,675                 | 74,495.00                |
| EX08 - Employee Benefits                                                               | 0                     | 0                      | 0                      | 0.00                     |

## PUBLIC FACILITIES

|                                                                                       | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|---------------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>Expenses Total</b>                                                                 | <b>67,112</b>         | <b>76,675</b>          | <b>76,675</b>          | <b>74,495.00</b>         |
| <b>A-1620-5070 - General Fund-BUILDINGS &amp; GROUNDS-MAYVILLE MUNICIPAL BLDG Tot</b> | <b>67,629</b>         | <b>76,675</b>          | <b>76,675</b>          | <b>74,495.00</b>         |
| <b>A-1620-5080 - General Fund-BUILDINGS &amp; GROUNDS-JAIL</b>                        |                       |                        |                        |                          |
| <b>Revenue</b>                                                                        |                       |                        |                        |                          |
| RE15 - Use Of Money & Property                                                        | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                                                    | 2,674                 | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                                  | <b>2,674</b>          | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>Expenses</b>                                                                       |                       |                        |                        |                          |
| EX04 - Contractual                                                                    | 54,655                | 78,750                 | 78,750                 | 83,700.00                |
| <b>Expenses Total</b>                                                                 | <b>54,655</b>         | <b>78,750</b>          | <b>78,750</b>          | <b>83,700.00</b>         |
| <b>A-1620-5080 - General Fund-BUILDINGS &amp; GROUNDS-JAIL Total</b>                  | <b>57,329</b>         | <b>78,750</b>          | <b>78,750</b>          | <b>83,700.00</b>         |
| <b>A-1620-6010 - General Fund-BUILDINGS &amp; GROUNDS-DUNKIRK AG CENTER</b>           |                       |                        |                        |                          |
| <b>Expenses</b>                                                                       |                       |                        |                        |                          |
| EX04 - Contractual                                                                    | 167,192               | 172,600                | 172,600                | 174,000.00               |
| <b>Expenses Total</b>                                                                 | <b>167,192</b>        | <b>172,600</b>         | <b>172,600</b>         | <b>174,000.00</b>        |
| <b>A-1620-6010 - General Fund-BUILDINGS &amp; GROUNDS-DUNKIRK AG CENTER Total</b>     | <b>167,192</b>        | <b>172,600</b>         | <b>172,600</b>         | <b>174,000.00</b>        |
| <b>A-1620-6020 - General Fund-BUILDINGS &amp; GROUNDS-LUCAS AVENUE</b>                |                       |                        |                        |                          |
| <b>Expenses</b>                                                                       |                       |                        |                        |                          |
| EX04 - Contractual                                                                    | 347,687               | 166,500                | 166,500                | 172,800.00               |
| <b>Expenses Total</b>                                                                 | <b>347,687</b>        | <b>166,500</b>         | <b>166,500</b>         | <b>172,800.00</b>        |
| <b>A-1620-6020 - General Fund-BUILDINGS &amp; GROUNDS-LUCAS AVENUE Total</b>          | <b>347,687</b>        | <b>166,500</b>         | <b>166,500</b>         | <b>172,800.00</b>        |
| <b>A-1620-6050 - General Fund-BUILDINGS &amp; GROUNDS-DMV-DUNKIRK</b>                 |                       |                        |                        |                          |
| <b>Revenue</b>                                                                        |                       |                        |                        |                          |
| RE15 - Use Of Money & Property                                                        | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                                                    | 1,643                 | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                                  | <b>1,643</b>          | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>Expenses</b>                                                                       |                       |                        |                        |                          |

## PUBLIC FACILITIES

|                                                                                          | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|------------------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| EX01 - Personal Services                                                                 | 0                     | 0                      | 0                      | 0.00                     |
| EX02 - Equipment                                                                         | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                                       | 49,829                | 50,600                 | 50,600                 | 51,600.00                |
| EX08 - Employee Benefits                                                                 | 0                     | 0                      | 0                      | 0.00                     |
| <b>Expenses Total</b>                                                                    | <b>49,829</b>         | <b>50,600</b>          | <b>50,600</b>          | <b>51,600.00</b>         |
| <b>A-1620-6050 - General Fund-BUILDINGS &amp; GROUNDS-DMV-DUNKIRK Total</b>              | <b>51,471</b>         | <b>50,600</b>          | <b>50,600</b>          | <b>51,600.00</b>         |
| <b>A-1620-6090 - General Fund-BUILDINGS &amp; GROUNDS-DMV-JAMESTOWN</b>                  |                       |                        |                        |                          |
| <b>Revenue</b>                                                                           |                       |                        |                        |                          |
| RE15 - Use Of Money & Property                                                           | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                                     | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>Expenses</b>                                                                          |                       |                        |                        |                          |
| EX01 - Personal Services                                                                 | 0                     | 0                      | 0                      | 0.00                     |
| EX02 - Equipment                                                                         | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                                       | 51,678                | 55,000                 | 55,000                 | 57,150.00                |
| EX08 - Employee Benefits                                                                 | 0                     | 0                      | 0                      | 0.00                     |
| <b>Expenses Total</b>                                                                    | <b>51,678</b>         | <b>55,000</b>          | <b>55,000</b>          | <b>57,150.00</b>         |
| <b>A-1620-6090 - General Fund-BUILDINGS &amp; GROUNDS-DMV-JAMESTOWN Total</b>            | <b>51,678</b>         | <b>55,000</b>          | <b>55,000</b>          | <b>57,150.00</b>         |
| <b>A-1620-7010 - General Fund-BUILDINGS &amp; GROUNDS-SOUTH CO OFFICE BUILDING</b>       |                       |                        |                        |                          |
| <b>Revenue</b>                                                                           |                       |                        |                        |                          |
| RE15 - Use Of Money & Property                                                           | 0                     | 0                      | 0                      | 0.00                     |
| RE18 - Sale Of Property/Compensa                                                         | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                                                       | 818                   | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                                     | <b>818</b>            | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>Expenses</b>                                                                          |                       |                        |                        |                          |
| EX01 - Personal Services                                                                 | 0                     | 0                      | 0                      | 0.00                     |
| EX02 - Equipment                                                                         | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                                       | 771,437               | 810,685                | 810,685                | 844,200.00               |
| EX08 - Employee Benefits                                                                 | 0                     | 0                      | 0                      | 0.00                     |
| <b>Expenses Total</b>                                                                    | <b>771,437</b>        | <b>810,685</b>         | <b>810,685</b>         | <b>844,200.00</b>        |
| <b>A-1620-7010 - General Fund-BUILDINGS &amp; GROUNDS-SOUTH CO OFFICE BUILDING Total</b> | <b>772,255</b>        | <b>810,685</b>         | <b>810,685</b>         | <b>844,200.00</b>        |

## PUBLIC FACILITIES

|                                                                                 | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|---------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>A-5610-5610 - General Fund-CHAUTAUQUA COUNTY AIRPORT-JAMESTOWN AIRPORT</b>   |                       |                        |                        |                          |
| <b>Revenue</b>                                                                  |                       |                        |                        |                          |
| RE13 - Departmental Income                                                      | -119,907              | -137,968               | -141,568               | (117,678.00)             |
| RE18 - Sale Of Property/Compensa                                                | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                                            | -27,243               | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                                       | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                                              | -73,307               | 0                      | 0                      | 0.00                     |
| RE36 - Interfund Revenues                                                       | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                            | <b>-220,457</b>       | <b>-137,968</b>        | <b>-141,568</b>        | <b>(117,678.00)</b>      |
| <b>Expenses</b>                                                                 |                       |                        |                        |                          |
| EX01 - Personal Services                                                        | 319,625               | 336,533                | 336,533                | 361,063.00               |
| EX02 - Equipment                                                                | 27,424                | 12,500                 | 24,634                 | 13,000.00                |
| EX04 - Contractual                                                              | 384,677               | 359,652                | 369,104                | 389,909.00               |
| EX08 - Employee Benefits                                                        | 185,544               | 192,996                | 192,996                | 181,603.00               |
| <b>Expenses Total</b>                                                           | <b>917,270</b>        | <b>901,681</b>         | <b>923,267</b>         | <b>945,575.00</b>        |
| <b>A-5610-5610 - General Fund-CHAUTAUQUA COUNTY AIRPORT-JAMESTOWN AIRPORT</b>   | <b>696,812</b>        | <b>763,713</b>         | <b>781,699</b>         | <b>827,897.00</b>        |
| <b>A-5610-5612 - General Fund-CHAUTAUQUA COUNTY AIRPORT-DUNKIRK AIRPORT</b>     |                       |                        |                        |                          |
| <b>Revenue</b>                                                                  |                       |                        |                        |                          |
| RE13 - Departmental Income                                                      | -65,465               | -66,000                | -66,000                | (66,000.00)              |
| RE18 - Sale Of Property/Compensa                                                | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                                            | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                                              | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                            | <b>-65,465</b>        | <b>-66,000</b>         | <b>-66,000</b>         | <b>(66,000.00)</b>       |
| <b>Expenses</b>                                                                 |                       |                        |                        |                          |
| EX01 - Personal Services                                                        | 246,928               | 244,267                | 244,267                | 267,839.00               |
| EX02 - Equipment                                                                | 0                     | 0                      | 0                      | 9,500.00                 |
| EX04 - Contractual                                                              | 135,406               | 135,909                | 144,409                | 150,830.00               |
| EX08 - Employee Benefits                                                        | 128,295               | 155,192                | 155,192                | 146,825.00               |
| <b>Expenses Total</b>                                                           | <b>510,629</b>        | <b>535,368</b>         | <b>543,868</b>         | <b>574,994.00</b>        |
| <b>A-5610-5612 - General Fund-CHAUTAUQUA COUNTY AIRPORT-DUNKIRK AIRPORT Tot</b> | <b>445,164</b>        | <b>469,368</b>         | <b>477,868</b>         | <b>508,994.00</b>        |

## PUBLIC FACILITIES

|                                                              | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|--------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>A-5630-5625 - General Fund-BUS OPERATIONS-CARTS</b>       |                       |                        |                        |                          |
| <b>Revenue</b>                                               |                       |                        |                        |                          |
| RE13 - Departmental Income                                   | -328,586              | -362,650               | -397,650               | (325,100.00)             |
| RE14 - Shared Services                                       | -452,168              | -487,805               | -487,805               | (529,721.00)             |
| RE18 - Sale Of Property/Compensa                             | -19,219               | -33,000                | -33,000                | (18,000.00)              |
| RE19 - Miscellaneous                                         | -3,347                | -3,000                 | -3,000                 | (3,000.00)               |
| RE20 - New York State Aid                                    | -1,963,236            | -1,923,728             | -1,923,728             | (2,072,210.00)           |
| RE21 - Federal Aid                                           | -700,490              | -512,429               | -512,429               | (503,507.00)             |
| RE22 - Interfund Transfers                                   | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                         | <b>-3,467,046</b>     | <b>-3,322,612</b>      | <b>-3,357,612</b>      | <b>(3,451,538.00)</b>    |
| <b>Expenses</b>                                              |                       |                        |                        |                          |
| EX01 - Personal Services                                     | 2,292,003             | 2,201,355              | 2,201,355              | 2,361,071.00             |
| EX02 - Equipment                                             | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                           | 864,803               | 924,734                | 960,810                | 863,699.00               |
| EX08 - Employee Benefits                                     | 1,088,153             | 1,188,735              | 1,188,735              | 1,182,882.00             |
| <b>Expenses Total</b>                                        | <b>4,244,959</b>      | <b>4,314,824</b>       | <b>4,350,900</b>       | <b>4,407,652.00</b>      |
| <b>A-5630-5625 - General Fund-BUS OPERATIONS-CARTS Total</b> | <b>777,913</b>        | <b>992,212</b>         | <b>993,288</b>         | <b>956,114.00</b>        |
| <b>A-5630-5631 - General Fund-BUS OPERATIONS-SUNY</b>        |                       |                        |                        |                          |
| <b>Revenue</b>                                               |                       |                        |                        |                          |
| RE13 - Departmental Income                                   | -5,010                | -5,025                 | -5,025                 | (5,500.00)               |
| RE20 - New York State Aid                                    | -100,063              | -99,850                | -99,850                | (120,500.00)             |
| <b>Revenue Total</b>                                         | <b>-105,073</b>       | <b>-104,875</b>        | <b>-104,875</b>        | <b>(126,000.00)</b>      |
| <b>Expenses</b>                                              |                       |                        |                        |                          |
| EX04 - Contractual                                           | 105,057               | 104,875                | 104,875                | 126,000.00               |
| <b>Expenses Total</b>                                        | <b>105,057</b>        | <b>104,875</b>         | <b>104,875</b>         | <b>126,000.00</b>        |
| <b>A-5630-5631 - General Fund-BUS OPERATIONS-SUNY Total</b>  | <b>-16</b>            | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>A-7110 - General Fund-PARKS</b>                           |                       |                        |                        |                          |
| <b>Revenue</b>                                               |                       |                        |                        |                          |
| RE11 - Non Property Tax Items                                | -150,000              | -150,000               | -150,000               | (150,000.00)             |
| RE18 - Sale Of Property/Compensa                             | -5,175                | 0                      | 0                      | (1,000.00)               |
| RE19 - Miscellaneous                                         | -374                  | -350                   | -350                   | (350.00)                 |

## PUBLIC FACILITIES

|                                             | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|---------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| RE21 - Federal Aid                          | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                        | <b>-155,549</b>       | <b>-150,350</b>        | <b>-150,350</b>        | <b>(151,350.00)</b>      |
| <b>Expenses</b>                             |                       |                        |                        |                          |
| EX01 - Personal Services                    | 117,089               | 159,130                | 159,130                | 162,755.00               |
| EX02 - Equipment                            | 0                     | 8,450                  | 8,450                  | 1,650.00                 |
| EX04 - Contractual                          | 53,979                | 55,987                 | 55,987                 | 50,064.00                |
| EX08 - Employee Benefits                    | 41,009                | 59,370                 | 59,370                 | 65,179.00                |
| <b>Expenses Total</b>                       | <b>212,077</b>        | <b>282,937</b>         | <b>282,937</b>         | <b>279,648.00</b>        |
| <b>A-7110 - General Fund-PARKS Total</b>    | <b>56,528</b>         | <b>132,587</b>         | <b>132,587</b>         | <b>128,298.00</b>        |
| <b>A-8730 - General Fund-FORESTRY</b>       |                       |                        |                        |                          |
| <b>Revenue</b>                              |                       |                        |                        |                          |
| RE15 - Use Of Money & Property              | -2,047                | -5,500                 | -5,500                 | (5,500.00)               |
| RE18 - Sale Of Property/Compensa            | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                        | <b>-2,047</b>         | <b>-5,500</b>          | <b>-5,500</b>          | <b>(5,500.00)</b>        |
| <b>Expenses</b>                             |                       |                        |                        |                          |
| EX01 - Personal Services                    | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                          | 20,450                | 24,000                 | 24,000                 | 24,000.00                |
| EX08 - Employee Benefits                    | 0                     | 0                      | 0                      | 0.00                     |
| <b>Expenses Total</b>                       | <b>20,450</b>         | <b>24,000</b>          | <b>24,000</b>          | <b>24,000.00</b>         |
| <b>A-8730 - General Fund-FORESTRY Total</b> | <b>18,403</b>         | <b>18,500</b>          | <b>18,500</b>          | <b>18,500.00</b>         |
| <b>LOCAL SHARE TOTAL</b>                    | <b>5,636,974</b>      | <b>6,403,765</b>       | <b>6,431,327</b>       | <b>6,135,770</b>         |

## PUBLIC FACILITIES

|                                                                | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>D-5010 - County Road Fund-PUBLIC FACILITIES ADMIN</b>       |                       |                        |                        |                          |
| <b>Revenue</b>                                                 |                       |                        |                        |                          |
| RE13 - Departmental Income                                     | -25                   | -20                    | -20                    | (20.00)                  |
| RE15 - Use Of Money & Property                                 | -517,342              | -436,945               | -436,945               | (477,550.00)             |
| RE19 - Miscellaneous                                           | -48                   | 0                      | 0                      | 0.00                     |
| RE22 - Interfund Transfers                                     | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                           | <b>-517,415</b>       | <b>-436,965</b>        | <b>-436,965</b>        | <b>(477,570.00)</b>      |
| <b>Expenses</b>                                                |                       |                        |                        |                          |
| EX01 - Personal Services                                       | 199,931               | 228,519                | 228,519                | 244,598.00               |
| EX02 - Equipment                                               | 0                     | 0                      | 0                      | 1,800.00                 |
| EX04 - Contractual                                             | 148,698               | 132,981                | 132,981                | 145,111.00               |
| EX08 - Employee Benefits                                       | 109,751               | 123,263                | 123,263                | 121,626.00               |
| <b>Expenses Total</b>                                          | <b>458,380</b>        | <b>484,763</b>         | <b>484,763</b>         | <b>513,135.00</b>        |
| <b>D-5010 - County Road Fund-PUBLIC FACILITIES ADMIN Total</b> | <b>-59,035</b>        | <b>47,798</b>          | <b>47,798</b>          | <b>35,565.00</b>         |
| <b>D-5020 - County Road Fund-ENGINEERING</b>                   |                       |                        |                        |                          |
| <b>Revenue</b>                                                 |                       |                        |                        |                          |
| RE13 - Departmental Income                                     | 0                     | 0                      | 0                      | 0.00                     |
| RE14 - Shared Services                                         | 0                     | 0                      | 0                      | 0.00                     |
| RE16 - Licenses & Permits                                      | 0                     | 0                      | 0                      | 0.00                     |
| RE18 - Sale Of Property/Compensa                               | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                           | 0                     | 0                      | 0                      | 0.00                     |
| RE22 - Interfund Transfers                                     | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                           | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>Expenses</b>                                                |                       |                        |                        |                          |
| EX01 - Personal Services                                       | 456,684               | 490,301                | 490,301                | 483,893.00               |
| EX02 - Equipment                                               | 4,696                 | 3,600                  | 3,600                  | 0.00                     |
| EX04 - Contractual                                             | 19,565                | 21,311                 | 21,311                 | 33,839.00                |
| EX08 - Employee Benefits                                       | 249,267               | 273,801                | 273,801                | 247,688.00               |
| <b>Expenses Total</b>                                          | <b>730,212</b>        | <b>789,013</b>         | <b>789,013</b>         | <b>765,420.00</b>        |
| <b>D-5020 - County Road Fund-ENGINEERING Total</b>             | <b>730,212</b>        | <b>789,013</b>         | <b>789,013</b>         | <b>765,420.00</b>        |
| <b>D-5110 - County Road Fund-MAINTENANCE OF ROADS</b>          |                       |                        |                        |                          |

## PUBLIC FACILITIES

|                                                                                 | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|---------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>Revenue</b>                                                                  |                       |                        |                        |                          |
| RE13 - Departmental Income                                                      | 0                     | 0                      | 0                      | 0.00                     |
| RE14 - Shared Services                                                          | -32,879               | 0                      | 0                      | 0.00                     |
| RE15 - Use Of Money & Property                                                  | 0                     | 0                      | 0                      | 0.00                     |
| RE18 - Sale Of Property/Compensa                                                | -187                  | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                                            | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                                       | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                                              | -2,198                | 0                      | 0                      | 0.00                     |
| RE36 - Interfund Revenues                                                       | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                            | <b>-35,263</b>        | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>Expenses</b>                                                                 |                       |                        |                        |                          |
| EX01 - Personal Services                                                        | 5,006,233             | 5,074,429              | 5,074,429              | 5,356,979.00             |
| EX02 - Equipment                                                                | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                              | 2,046,787             | 2,316,229              | 2,316,766              | 2,437,768.00             |
| EX08 - Employee Benefits                                                        | 2,946,124             | 3,109,197              | 3,109,197              | 2,878,917.00             |
| <b>Expenses Total</b>                                                           | <b>9,999,144</b>      | <b>10,499,855</b>      | <b>10,500,392</b>      | <b>10,673,664.00</b>     |
| <b>D-5110 - County Road Fund-MAINTENANCE OF ROADS Total</b>                     | <b>9,963,880</b>      | <b>10,499,855</b>      | <b>10,500,392</b>      | <b>10,673,664.00</b>     |
| <b>D-5110-3310 - County Road Fund-MAINTENANCE OF ROADS-PAVEMENT MARKING</b>     |                       |                        |                        |                          |
| <b>Expenses</b>                                                                 |                       |                        |                        |                          |
| EX01 - Personal Services                                                        | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                              | 436,926               | 450,000                | 450,000                | 450,000.00               |
| EX08 - Employee Benefits                                                        | 0                     | 0                      | 0                      | 0.00                     |
| <b>Expenses Total</b>                                                           | <b>436,926</b>        | <b>450,000</b>         | <b>450,000</b>         | <b>450,000.00</b>        |
| <b>D-5110-3310 - County Road Fund-MAINTENANCE OF ROADS-PAVEMENT MARKING To</b>  | <b>436,926</b>        | <b>450,000</b>         | <b>450,000</b>         | <b>450,000.00</b>        |
| <b>D-5112-390 - County Road Fund-CAPITAL IMPROVEMENTS-COUNTY BRIDGE PROGRAM</b> |                       |                        |                        |                          |
| <b>Revenue</b>                                                                  |                       |                        |                        |                          |
| RE11 - Non Property Tax Items                                                   | -391,370              | -400,000               | -400,000               | (400,000.00)             |
| RE14 - Shared Services                                                          | 0                     | 0                      | 0                      | 0.00                     |
| RE18 - Sale Of Property/Compensa                                                | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                                       | -1,337,502            | -1,087,502             | -1,087,502             | (1,087,502.00)           |
| RE21 - Federal Aid                                                              | 0                     | 0                      | 0                      | 0.00                     |
| RE22 - Interfund Transfers                                                      | 0                     | 0                      | 0                      | 0.00                     |

## PUBLIC FACILITIES

|                                                                                 | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|---------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>Revenue Total</b>                                                            | <b>-1,728,872</b>     | <b>-1,487,502</b>      | <b>-1,487,502</b>      | <b>(1,487,502.00)</b>    |
| <b>Expenses</b>                                                                 |                       |                        |                        |                          |
| EX04 - Contractual                                                              | 1,830,879             | 1,487,502              | 1,610,072              | 1,487,502.00             |
| <b>Expenses Total</b>                                                           | <b>1,830,879</b>      | <b>1,487,502</b>       | <b>1,610,072</b>       | <b>1,487,502.00</b>      |
| <b>D-5112-390 - County Road Fund-CAPITAL IMPROVEMENTS-COUNTY BRIDGE PROGRAM</b> | <b>102,006</b>        | <b>0</b>               | <b>122,570</b>         | <b>0.00</b>              |
| <b>D-5112-391 - County Road Fund-CAPITAL IMPROVEMENTS-HIGHWAY IMPROVEMENTS</b>  |                       |                        |                        |                          |
| <b>Revenue</b>                                                                  |                       |                        |                        |                          |
| RE11 - Non Property Tax Items                                                   | -391,370              | -400,000               | -400,000               | (400,000.00)             |
| RE14 - Shared Services                                                          | 0                     | 0                      | 0                      | 0.00                     |
| RE16 - Licenses & Permits                                                       | -54,837               | -65,000                | -65,000                | (65,000.00)              |
| RE19 - Miscellaneous                                                            | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                                       | -5,569,768            | -6,175,034             | -6,175,034             | (6,548,730.00)           |
| RE21 - Federal Aid                                                              | 0                     | 0                      | 0                      | 0.00                     |
| RE22 - Interfund Transfers                                                      | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                            | <b>-6,015,975</b>     | <b>-6,640,034</b>      | <b>-6,640,034</b>      | <b>(7,013,730.00)</b>    |
| <b>Expenses</b>                                                                 |                       |                        |                        |                          |
| EX04 - Contractual                                                              | 6,536,768             | 7,390,034              | 7,390,034              | 7,263,730.00             |
| <b>Expenses Total</b>                                                           | <b>6,536,768</b>      | <b>7,390,034</b>       | <b>7,390,034</b>       | <b>7,263,730.00</b>      |
| <b>D-5112-391 - County Road Fund-CAPITAL IMPROVEMENTS-HIGHWAY IMPROVEMENTS</b>  | <b>520,793</b>        | <b>750,000</b>         | <b>750,000</b>         | <b>250,000.00</b>        |
| <b>D-5142 - County Road Fund-SNOW REMOVAL: CO ROADS</b>                         |                       |                        |                        |                          |
| <b>Revenue</b>                                                                  |                       |                        |                        |                          |
| RE14 - Shared Services                                                          | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                                            | -164,509              | -180,205               | -180,205               | (225,256.00)             |
| RE20 - New York State Aid                                                       | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                                              | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                            | <b>-164,509</b>       | <b>-180,205</b>        | <b>-180,205</b>        | <b>(225,256.00)</b>      |
| <b>Expenses</b>                                                                 |                       |                        |                        |                          |
| EX01 - Personal Services                                                        | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                              | 2,165,938             | 1,792,092              | 1,792,092              | 2,200,314.00             |
| EX08 - Employee Benefits                                                        | 0                     | 0                      | 0                      | 0.00                     |

## PUBLIC FACILITIES

|                                                                | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>Expenses Total</b>                                          | <b>2,165,938</b>      | <b>1,792,092</b>       | <b>1,792,092</b>       | <b>2,200,314.00</b>      |
| <b>D-5142 - County Road Fund-SNOW REMOVAL: CO ROADS Total</b>  | <b>2,001,429</b>      | <b>1,611,887</b>       | <b>1,611,887</b>       | <b>1,975,058.00</b>      |
| <b>D-9901 - County Road Fund-TRANSFER TO OTHER FUNDS</b>       |                       |                        |                        |                          |
| <b>Revenue</b>                                                 |                       |                        |                        |                          |
| RE22 - Interfund Transfers                                     | -14,131,699           | -13,548,553            | -13,548,553            | (13,549,707.00)          |
| <b>Revenue Total</b>                                           | <b>-14,131,699</b>    | <b>-13,548,553</b>     | <b>-13,548,553</b>     | <b>(13,549,707.00)</b>   |
| <b>D-9901 - County Road Fund-TRANSFER TO OTHER FUNDS Total</b> | <b>-14,131,699</b>    | <b>-13,548,553</b>     | <b>-13,548,553</b>     | <b>(13,549,707.00)</b>   |
| <b>D-9950 - County Road Fund-TRANSFER TO CAPITAL</b>           |                       |                        |                        |                          |
| <b>Revenue</b>                                                 |                       |                        |                        |                          |
| RE22 - Interfund Transfers                                     | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                           | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>Expenses</b>                                                |                       |                        |                        |                          |
| EX09 - Interfund Transfers                                     | 71,868                | 0                      | 0                      | 0.00                     |
| <b>Expenses Total</b>                                          | <b>71,868</b>         | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>D-9950 - County Road Fund-TRANSFER TO CAPITAL Total</b>     | <b>71,868</b>         | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>LOCAL SHARE TOTAL</b>                                       | <b>-363,620</b>       | <b>600,000</b>         | <b>723,107</b>         | <b>600,000</b>           |

## PUBLIC FACILITIES

|                                                                    | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|--------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>DM-5130 - Road Machinery Fund-ROAD MACHINERY</b>                |                       |                        |                        |                          |
| <b>Revenue</b>                                                     |                       |                        |                        |                          |
| RE13 - Departmental Income                                         | 0                     | 0                      | 0                      | 0.00                     |
| RE14 - Shared Services                                             | -424,156              | -460,022               | -460,022               | (389,000.00)             |
| RE15 - Use Of Money & Property                                     | -107,570              | -98,471                | -98,471                | (106,350.00)             |
| RE18 - Sale Of Property/Compensa                                   | -54,589               | -5,000                 | -5,000                 | (5,000.00)               |
| RE19 - Miscellaneous                                               | -522,430              | -511,747               | -511,747               | (487,500.00)             |
| RE20 - New York State Aid                                          | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                                 | -19,050               | 0                      | -29,500                | 0.00                     |
| RE22 - Interfund Transfers                                         | 0                     | 0                      | 0                      | 0.00                     |
| RE23 - Proceeds L/T Obligations                                    | 0                     | 0                      | 0                      | 0.00                     |
| RE36 - Interfund Revenues                                          | -13,649               | -16,500                | -16,500                | (16,500.00)              |
| <b>Revenue Total</b>                                               | <b>-1,141,444</b>     | <b>-1,091,740</b>      | <b>-1,121,240</b>      | <b>(1,004,350.00)</b>    |
| <b>Expenses</b>                                                    |                       |                        |                        |                          |
| EX01 - Personal Services                                           | 965,158               | 951,594                | 951,594                | 998,034.00               |
| EX02 - Equipment                                                   | 21,934                | 19,500                 | 19,500                 | 32,100.00                |
| EX04 - Contractual                                                 | 3,394,240             | 3,372,299              | 3,475,256              | 3,257,974.00             |
| EX08 - Employee Benefits                                           | 560,595               | 555,766                | 555,766                | 505,106.00               |
| <b>Expenses Total</b>                                              | <b>4,941,927</b>      | <b>4,899,159</b>       | <b>5,002,116</b>       | <b>4,793,214.00</b>      |
| <b>DM-5130 - Road Machinery Fund-ROAD MACHINERY Total</b>          | <b>3,800,483</b>      | <b>3,807,419</b>       | <b>3,880,876</b>       | <b>3,788,864.00</b>      |
| <b>DM-9730 - Road Machinery Fund-DEBT SERVICE/BANS</b>             |                       |                        |                        |                          |
| <b>Expenses</b>                                                    |                       |                        |                        |                          |
| EX06 - Principal                                                   | 568,200               | 792,180                | 792,180                | 589,310.00               |
| EX07 - Interest                                                    | 232,214               | 216,030                | 216,030                | 199,552.00               |
| <b>Expenses Total</b>                                              | <b>800,414</b>        | <b>1,008,210</b>       | <b>1,008,210</b>       | <b>788,862.00</b>        |
| <b>DM-9730 - Road Machinery Fund-DEBT SERVICE/BANS Total</b>       | <b>800,414</b>        | <b>1,008,210</b>       | <b>1,008,210</b>       | <b>788,862.00</b>        |
| <b>DM-9901 - Road Machinery Fund-TRANSFER TO OTHER FUNDS</b>       |                       |                        |                        |                          |
| <b>Revenue</b>                                                     |                       |                        |                        |                          |
| RE22 - Interfund Transfers                                         | -4,517,116            | -4,715,629             | -4,715,629             | (4,477,726.00)           |
| <b>Revenue Total</b>                                               | <b>-4,517,116</b>     | <b>-4,715,629</b>      | <b>-4,715,629</b>      | <b>(4,477,726.00)</b>    |
| <b>DM-9901 - Road Machinery Fund-TRANSFER TO OTHER FUNDS Total</b> | <b>-4,517,116</b>     | <b>-4,715,629</b>      | <b>-4,715,629</b>      | <b>(4,477,726.00)</b>    |

PUBLIC FACILITIES

|                   | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|-------------------|-----------------------|------------------------|------------------------|--------------------------|
| LOCAL SHARE TOTAL | 0                     | 0                      | 0                      | 0                        |

**2026 TENTATIVE BUDGET  
PERSONNEL ANALYSIS  
FULL TIME EQUIVALENT (FTE)**

| <b>DEPARTMENT</b>                                    | <b>2025<br/>ADOPTED<br/>BUDGET</b> | <b>2026<br/>TENTATIVE<br/>BUDGET</b> | <b>YR to YR<br/>INC /<br/>(DEC)</b> |
|------------------------------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| <b>3133 - MHSS</b>                                   | <b>286.00</b>                      | <b>290.00</b>                        | <b>4.00</b>                         |
| <i>A-4010 - General Fund-PUBLIC HEALTH ADMIN</i>     | <i>.65</i>                         |                                      | <i>-.65</i>                         |
| <i>A-6010 - General Fund-SOCIAL SERVICES ADMIN</i>   | <i>283.75</i>                      | <i>288.50</i>                        | <i>4.75</i>                         |
| <i>A-6510 - General Fund-VETERANS SERVICE AGENCY</i> | <i>.50</i>                         | <i>.50</i>                           | <i>.00</i>                          |
| <i>A-7310 - General Fund-YOUTH PROGRAMS</i>          | <i>1.10</i>                        | <i>1.00</i>                          | <i>-.10</i>                         |
|                                                      |                                    |                                      | <i>.00</i>                          |
| <b>3333 - MHSS</b>                                   | <b>122.47</b>                      | <b>125.00</b>                        | <b>2.53</b>                         |
| <i>A-4310 - General Fund-MENTAL HYGIENE ADMIN</i>    | <i>1.55</i>                        | <i>1.45</i>                          | <i>-.10</i>                         |
| <i>A-4320 - General Fund-MENTAL HYGIENE PROGRAMS</i> | <i>119.42</i>                      | <i>122.05</i>                        | <i>2.63</i>                         |
| <i>A-6010 - General Fund-SOCIAL SERVICES ADMIN</i>   | <i>1.50</i>                        | <i>1.50</i>                          | <i>.00</i>                          |
| <b>Grand Total</b>                                   | <b>408.47</b>                      | <b>415.00</b>                        | <b>6.53</b>                         |

# MENTAL HEALTH / SOCIAL SERVICES

|                                                            | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>A-4310 - General Fund-MENTAL HYGIENE ADMIN</b>          |                       |                        |                        |                          |
| <b>Revenue</b>                                             |                       |                        |                        |                          |
| RE13 - Departmental Income                                 | 0                     | 0                      | 0                      | 0.00                     |
| RE18 - Sale Of Property/Compensa                           | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                       | -100,600              | -100,000               | -100,000               | (100,000.00)             |
| RE20 - New York State Aid                                  | -69,641               | -69,641                | -69,641                | (70,699.00)              |
| RE21 - Federal Aid                                         | -68,964               | -111,255               | -111,255               | (72,705.00)              |
| <b>Revenue Total</b>                                       | <b>-239,205</b>       | <b>-280,896</b>        | <b>-280,896</b>        | <b>(243,404.00)</b>      |
| <b>Expenses</b>                                            |                       |                        |                        |                          |
| EX01 - Personal Services                                   | 120,490               | 133,903                | 133,903                | 140,290.00               |
| EX02 - Equipment                                           | 6,160                 | 6,075                  | 6,075                  | 5,700.00                 |
| EX04 - Contractual                                         | 31,273                | 57,126                 | 57,126                 | 49,757.00                |
| EX08 - Employee Benefits                                   | 75,481                | 59,816                 | 59,816                 | 52,520.00                |
| <b>Expenses Total</b>                                      | <b>233,404</b>        | <b>256,920</b>         | <b>256,920</b>         | <b>248,267.00</b>        |
| <b>A-4310 - General Fund-MENTAL HYGIENE ADMIN Total</b>    | <b>-5,801</b>         | <b>-23,976</b>         | <b>-23,976</b>         | <b>4,863.00</b>          |
| <b>A-4320 - General Fund-MENTAL HYGIENE PROGRAMS</b>       |                       |                        |                        |                          |
| <b>Revenue</b>                                             |                       |                        |                        |                          |
| RE13 - Departmental Income                                 | -9,150,597            | -13,449,599            | -13,449,599            | (12,445,354.00)          |
| RE18 - Sale Of Property/Compensa                           | -19,706               | -25,000                | -25,000                | (30,000.00)              |
| RE19 - Miscellaneous                                       | -395,875              | -375,886               | -375,886               | (925,000.00)             |
| RE20 - New York State Aid                                  | -5,854,758            | -7,093,860             | -7,300,382             | (6,679,720.00)           |
| RE21 - Federal Aid                                         | -1,850,442            | -2,067,477             | -2,242,311             | (1,910,000.00)           |
| RE22 - Interfund Transfers                                 | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                       | <b>-17,271,377</b>    | <b>-23,011,822</b>     | <b>-23,393,178</b>     | <b>(21,990,074.00)</b>   |
| <b>Expenses</b>                                            |                       |                        |                        |                          |
| EX01 - Personal Services                                   | 7,020,453             | 8,470,831              | 8,470,831              | 8,934,783.00             |
| EX02 - Equipment                                           | 152,015               | 70,875                 | 70,875                 | 56,200.00                |
| EX04 - Contractual                                         | 6,817,427             | 9,856,756              | 10,238,197             | 7,997,234.00             |
| EX08 - Employee Benefits                                   | 3,497,185             | 4,464,704              | 4,464,704              | 4,560,598.00             |
| <b>Expenses Total</b>                                      | <b>17,487,081</b>     | <b>22,863,166</b>      | <b>23,244,607</b>      | <b>21,548,815.00</b>     |
| <b>A-4320 - General Fund-MENTAL HYGIENE PROGRAMS Total</b> | <b>215,704</b>        | <b>-148,656</b>        | <b>-148,571</b>        | <b>(441,259.00)</b>      |

# MENTAL HEALTH / SOCIAL SERVICES

|                                                          | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|----------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>A-4322 - General Fund-MENTAL HYGIENE LAW</b>          |                       |                        |                        |                          |
| Expenses                                                 |                       |                        |                        |                          |
| EX04 - Contractual                                       | 647,889               | 750,000                | 750,000                | 500,000.00               |
| <b>Expenses Total</b>                                    | <b>647,889</b>        | <b>750,000</b>         | <b>750,000</b>         | <b>500,000.00</b>        |
| <b>A-4322 - General Fund-MENTAL HYGIENE LAW Total</b>    | <b>647,889</b>        | <b>750,000</b>         | <b>750,000</b>         | <b>500,000.00</b>        |
| <b>A-6010 - General Fund-SOCIAL SERVICES ADMIN</b>       |                       |                        |                        |                          |
| Revenue                                                  |                       |                        |                        |                          |
| RE13 - Departmental Income                               | -255,543              | -265,000               | -265,000               | (265,360.00)             |
| RE15 - Use Of Money & Property                           | 0                     | -2,342                 | -2,342                 | (1,739.00)               |
| RE18 - Sale Of Property/Compensa                         | -8,484                | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                     | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                | -9,683,169            | -9,376,204             | -9,376,204             | (10,295,423.00)          |
| RE21 - Federal Aid                                       | -15,677,592           | -14,823,744            | -14,823,744            | (15,920,733.00)          |
| <b>Revenue Total</b>                                     | <b>-25,624,788</b>    | <b>-24,467,290</b>     | <b>-24,467,290</b>     | <b>(26,483,255.00)</b>   |
| Expenses                                                 |                       |                        |                        |                          |
| EX01 - Personal Services                                 | 16,324,394            | 16,827,353             | 16,827,353             | 17,755,439.00            |
| EX02 - Equipment                                         | 85,028                | 105,300                | 105,300                | 48,000.00                |
| EX04 - Contractual                                       | 7,236,801             | 5,401,793              | 5,405,379              | 5,924,122.00             |
| EX08 - Employee Benefits                                 | 8,739,302             | 9,401,078              | 9,401,078              | 9,313,729.00             |
| <b>Expenses Total</b>                                    | <b>32,385,525</b>     | <b>31,735,524</b>      | <b>31,739,110</b>      | <b>33,041,290.00</b>     |
| <b>A-6010 - General Fund-SOCIAL SERVICES ADMIN Total</b> | <b>6,760,737</b>      | <b>7,268,234</b>       | <b>7,271,820</b>       | <b>6,558,035.00</b>      |
| <b>A-6055 - General Fund-DAY CARE</b>                    |                       |                        |                        |                          |
| Revenue                                                  |                       |                        |                        |                          |
| RE13 - Departmental Income                               | 11                    | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                | -236,062              | -232,570               | -232,570               | (251,600.00)             |
| RE21 - Federal Aid                                       | -7,686,228            | -7,547,500             | -7,547,500             | (8,135,500.00)           |
| <b>Revenue Total</b>                                     | <b>-7,922,279</b>     | <b>-7,780,070</b>      | <b>-7,780,070</b>      | <b>(8,387,100.00)</b>    |
| Expenses                                                 |                       |                        |                        |                          |
| EX04 - Contractual                                       | 7,480,597             | 7,350,000              | 7,350,000              | 7,950,000.00             |
| <b>Expenses Total</b>                                    | <b>7,480,597</b>      | <b>7,350,000</b>       | <b>7,350,000</b>       | <b>7,950,000.00</b>      |

# MENTAL HEALTH / SOCIAL SERVICES

|                                                            | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>A-6055 - General Fund-DAY CARE Total</b>                | <b>-441,682</b>       | <b>-430,070</b>        | <b>-430,070</b>        | <b>(437,100.00)</b>      |
| <b>A-6070 - General Fund-SERVICES FOR RECIPIENTS</b>       |                       |                        |                        |                          |
| <b>Revenue</b>                                             |                       |                        |                        |                          |
| RE13 - Departmental Income                                 | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                  | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                         | -39,306               | -100,000               | -100,000               | (280,000.00)             |
| <b>Revenue Total</b>                                       | <b>-39,306</b>        | <b>-100,000</b>        | <b>-100,000</b>        | <b>(280,000.00)</b>      |
| <b>Expenses</b>                                            |                       |                        |                        |                          |
| EX04 - Contractual                                         | 389,798               | 80,000                 | 80,000                 | 300,000.00               |
| <b>Expenses Total</b>                                      | <b>389,798</b>        | <b>80,000</b>          | <b>80,000</b>          | <b>300,000.00</b>        |
| <b>A-6070 - General Fund-SERVICES FOR RECIPIENTS Total</b> | <b>350,492</b>        | <b>-20,000</b>         | <b>-20,000</b>         | <b>20,000.00</b>         |
| <b>A-6100 - General Fund-MEDICAID</b>                      |                       |                        |                        |                          |
| <b>Expenses</b>                                            |                       |                        |                        |                          |
| EX04 - Contractual                                         | 31,742,461            | 31,943,316             | 31,943,316             | 32,343,168.00            |
| <b>Expenses Total</b>                                      | <b>31,742,461</b>     | <b>31,943,316</b>      | <b>31,943,316</b>      | <b>32,343,168.00</b>     |
| <b>A-6100 - General Fund-MEDICAID Total</b>                | <b>31,742,461</b>     | <b>31,943,316</b>      | <b>31,943,316</b>      | <b>32,343,168.00</b>     |
| <b>A-6101 - General Fund-MEDICAL ASSISTANCE</b>            |                       |                        |                        |                          |
| <b>Revenue</b>                                             |                       |                        |                        |                          |
| RE13 - Departmental Income                                 | -378,189              | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                  | 216,079               | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                         | 103,556               | -25,000                | -25,000                | (25,000.00)              |
| <b>Revenue Total</b>                                       | <b>-58,554</b>        | <b>-25,000</b>         | <b>-25,000</b>         | <b>(25,000.00)</b>       |
| <b>Expenses</b>                                            |                       |                        |                        |                          |
| EX04 - Contractual                                         | 13,849                | 145,000                | 145,000                | 145,000.00               |
| <b>Expenses Total</b>                                      | <b>13,849</b>         | <b>145,000</b>         | <b>145,000</b>         | <b>145,000.00</b>        |
| <b>A-6101 - General Fund-MEDICAL ASSISTANCE Total</b>      | <b>-44,705</b>        | <b>120,000</b>         | <b>120,000</b>         | <b>120,000.00</b>        |
| <b>A-6109 - General Fund-FAMILY ASSISTANCE</b>             |                       |                        |                        |                          |
| <b>Revenue</b>                                             |                       |                        |                        |                          |

## MENTAL HEALTH / SOCIAL SERVICES

|                                                                         | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|-------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| RE13 - Departmental Income                                              | -641,446              | -750,000               | -750,000               | (700,000.00)             |
| RE20 - New York State Aid                                               | -1,973                | -2,000                 | -2,000                 | (3,000.00)               |
| RE21 - Federal Aid                                                      | -5,937,676            | -5,700,000             | -5,700,000             | (6,225,000.00)           |
| <b>Revenue Total</b>                                                    | <b>-6,581,095</b>     | <b>-6,452,000</b>      | <b>-6,452,000</b>      | <b>(6,928,000.00)</b>    |
| <b>Expenses</b>                                                         |                       |                        |                        |                          |
| EX04 - Contractual                                                      | 7,655,766             | 6,500,000              | 6,500,000              | 7,000,000.00             |
| <b>Expenses Total</b>                                                   | <b>7,655,766</b>      | <b>6,500,000</b>       | <b>6,500,000</b>       | <b>7,000,000.00</b>      |
| <b>A-6109 - General Fund-FAMILY ASSISTANCE Total</b>                    | <b>1,074,671</b>      | <b>48,000</b>          | <b>48,000</b>          | <b>72,000.00</b>         |
| <b>A-6119 - General Fund-CHILD CARE (FOSTER/INST)</b>                   |                       |                        |                        |                          |
| <b>Revenue</b>                                                          |                       |                        |                        |                          |
| RE13 - Departmental Income                                              | -210,133              | -100,000               | -100,000               | (160,000.00)             |
| RE20 - New York State Aid                                               | -1,426,309            | -1,300,000             | -1,300,000             | (1,490,000.00)           |
| RE21 - Federal Aid                                                      | -2,715,656            | -2,700,000             | -2,700,000             | (2,850,000.00)           |
| <b>Revenue Total</b>                                                    | <b>-4,352,098</b>     | <b>-4,100,000</b>      | <b>-4,100,000</b>      | <b>(4,500,000.00)</b>    |
| <b>Expenses</b>                                                         |                       |                        |                        |                          |
| EX04 - Contractual                                                      | 7,328,114             | 6,010,000              | 6,010,000              | 6,511,000.00             |
| <b>Expenses Total</b>                                                   | <b>7,328,114</b>      | <b>6,010,000</b>       | <b>6,010,000</b>       | <b>6,511,000.00</b>      |
| <b>A-6119 - General Fund-CHILD CARE (FOSTER/INST) Total</b>             | <b>2,976,016</b>      | <b>1,910,000</b>       | <b>1,910,000</b>       | <b>2,011,000.00</b>      |
| <b>A-6123 - General Fund-JUVENILE DELINQUENT CARE</b>                   |                       |                        |                        |                          |
| <b>Revenue</b>                                                          |                       |                        |                        |                          |
| RE13 - Departmental Income                                              | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                               | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                    | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>Expenses</b>                                                         |                       |                        |                        |                          |
| EX04 - Contractual                                                      | -33,266               | 50,000                 | 50,000                 | 50,000.00                |
| <b>Expenses Total</b>                                                   | <b>-33,266</b>        | <b>50,000</b>          | <b>50,000</b>          | <b>50,000.00</b>         |
| <b>A-6123 - General Fund-JUVENILE DELINQUENT CARE Total</b>             | <b>-33,266</b>        | <b>50,000</b>          | <b>50,000</b>          | <b>50,000.00</b>         |
| <b>A-6123-RTA - General Fund-JUVENILE DELINQUENT CARE-RAISE THE AGE</b> |                       |                        |                        |                          |

# MENTAL HEALTH / SOCIAL SERVICES

|                                                                               | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|-------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>Revenue</b>                                                                |                       |                        |                        |                          |
| RE13 - Departmental Income                                                    | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                                     | -2,872                | -500,000               | -500,000               | (500,000.00)             |
| RE21 - Federal Aid                                                            | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                          | <b>-2,872</b>         | <b>-500,000</b>        | <b>-500,000</b>        | <b>(500,000.00)</b>      |
| <b>Expenses</b>                                                               |                       |                        |                        |                          |
| EX01 - Personal Services                                                      | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                            | 2,872                 | 500,000                | 500,000                | 500,000.00               |
| EX08 - Employee Benefits                                                      | 0                     | 0                      | 0                      | 0.00                     |
| <b>Expenses Total</b>                                                         | <b>2,872</b>          | <b>500,000</b>         | <b>500,000</b>         | <b>500,000.00</b>        |
| <b>A-6123-RTA - General Fund-JUVENILE DELINQUENT CARE-RAISE THE AGE Total</b> | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>A-6129 - General Fund-STATE TRAINING SCHOOL</b>                            |                       |                        |                        |                          |
| <b>Revenue</b>                                                                |                       |                        |                        |                          |
| RE13 - Departmental Income                                                    | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                          | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>Expenses</b>                                                               |                       |                        |                        |                          |
| EX04 - Contractual                                                            | 123,550               | 500,000                | 500,000                | 200,000.00               |
| <b>Expenses Total</b>                                                         | <b>123,550</b>        | <b>500,000</b>         | <b>500,000</b>         | <b>200,000.00</b>        |
| <b>A-6129 - General Fund-STATE TRAINING SCHOOL Total</b>                      | <b>123,550</b>        | <b>500,000</b>         | <b>500,000</b>         | <b>200,000.00</b>        |
| <b>A-6140 - General Fund-SAFETY NET</b>                                       |                       |                        |                        |                          |
| <b>Revenue</b>                                                                |                       |                        |                        |                          |
| RE13 - Departmental Income                                                    | -1,021,054            | -1,000,000             | -1,000,000             | (1,250,000.00)           |
| RE20 - New York State Aid                                                     | -2,923,343            | -2,240,000             | -2,240,000             | (2,800,000.00)           |
| RE21 - Federal Aid                                                            | -283,303              | -80,000                | -80,000                | (100,000.00)             |
| <b>Revenue Total</b>                                                          | <b>-4,227,700</b>     | <b>-3,320,000</b>      | <b>-3,320,000</b>      | <b>(4,150,000.00)</b>    |
| <b>Expenses</b>                                                               |                       |                        |                        |                          |
| EX04 - Contractual                                                            | 11,233,480            | 8,000,000              | 8,000,000              | 10,000,000.00            |
| <b>Expenses Total</b>                                                         | <b>11,233,480</b>     | <b>8,000,000</b>       | <b>8,000,000</b>       | <b>10,000,000.00</b>     |
| <b>A-6140 - General Fund-SAFETY NET Total</b>                                 | <b>7,005,780</b>      | <b>4,680,000</b>       | <b>4,680,000</b>       | <b>5,850,000.00</b>      |

**MENTAL HEALTH / SOCIAL SERVICES**

|                                                             | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|-------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>A-6142 - General Fund-EMERGENCY AID FOR ADULTS</b>       |                       |                        |                        |                          |
| <b>Revenue</b>                                              |                       |                        |                        |                          |
| RE13 - Departmental Income                                  | -4,547                | -3,000                 | -3,000                 | (1,500.00)               |
| RE20 - New York State Aid                                   | -82,726               | -100,000               | -100,000               | (100,000.00)             |
| <b>Revenue Total</b>                                        | <b>-87,273</b>        | <b>-103,000</b>        | <b>-103,000</b>        | <b>(101,500.00)</b>      |
| <b>Expenses</b>                                             |                       |                        |                        |                          |
| EX04 - Contractual                                          | 169,992               | 160,000                | 160,000                | 165,000.00               |
| <b>Expenses Total</b>                                       | <b>169,992</b>        | <b>160,000</b>         | <b>160,000</b>         | <b>165,000.00</b>        |
| <b>A-6142 - General Fund-EMERGENCY AID FOR ADULTS Total</b> | <b>82,719</b>         | <b>57,000</b>          | <b>57,000</b>          | <b>63,500.00</b>         |
| <b>A-7310 - General Fund-YOUTH PROGRAMS</b>                 |                       |                        |                        |                          |
| <b>Revenue</b>                                              |                       |                        |                        |                          |
| RE19 - Miscellaneous                                        | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                   | -285,140              | -484,417               | -484,417               | (538,851.00)             |
| <b>Revenue Total</b>                                        | <b>-285,140</b>       | <b>-484,417</b>        | <b>-484,417</b>        | <b>(538,851.00)</b>      |
| <b>Expenses</b>                                             |                       |                        |                        |                          |
| EX01 - Personal Services                                    | 45,930                | 56,956                 | 56,956                 | 51,174.00                |
| EX02 - Equipment                                            | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                          | 392,904               | 474,432                | 474,432                | 504,983.00               |
| EX08 - Employee Benefits                                    | 20,697                | 26,582                 | 26,582                 | 20,681.00                |
| <b>Expenses Total</b>                                       | <b>459,531</b>        | <b>557,970</b>         | <b>557,970</b>         | <b>576,838.00</b>        |
| <b>A-7310 - General Fund-YOUTH PROGRAMS Total</b>           | <b>174,391</b>        | <b>73,553</b>          | <b>73,553</b>          | <b>37,987.00</b>         |
| <b>LOCAL SHARE TOTAL</b>                                    | <b>50,628,955</b>     | <b>46,777,401</b>      | <b>46,781,072</b>      | <b>46,952,194</b>        |

**2026 TENTATIVE BUDGET  
PERSONNEL ANALYSIS  
FULL TIME EQUIVALENT (FTE)**

| <b>DEPARTMENT</b>                                                    | <b>2025<br/>ADOPTED<br/>BUDGET</b> | <b>2026<br/>TENTATIVE<br/>BUDGET</b> | <b>YR to YR<br/>INC /<br/>(DEC)</b> |
|----------------------------------------------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| <b>3232 - Health</b>                                                 | <b>74.57</b>                       | <b>74.57</b>                         | <b>.00</b>                          |
| A-1185 - General Fund-MED EXAMINERS & CORONERS                       | 2.08                               | 2.07                                 | -.01                                |
| A-2960-ADMN - General Fund-EDUC: HANDICAPPED CHILDREN-ADMINISTRATION | .85                                | 1.55                                 | .70                                 |
| A-3989 - General Fund-EMERGENCY MEDICAL SERVICE                      | .38                                | .38                                  | .00                                 |
| A-4010 - General Fund-PUBLIC HEALTH ADMIN                            | 19.55                              | 18.55                                | -1.00                               |
| A-4017-JAIL - General Fund-CLINICS-JAIL                              | 9.49                               | 9.25                                 | -.24                                |
| A-4059 - General Fund-EARLY INTERVENTION PROGRAM                     | 10.00                              | 9.30                                 | -.70                                |
| A-4090 - General Fund-ENVIRONMENTAL HEALTH                           | 32.22                              | 33.22                                | 1.00                                |
| A-4320 - General Fund-MENTAL HYGIENE PROGRAMS                        |                                    | .25                                  | .25                                 |

# HEALTH DEPARTMENT

|                                                                                 | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|---------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>A-1185 - General Fund-MED EXAMINERS &amp; CORONERS</b>                       |                       |                        |                        |                          |
| <b>Revenue</b>                                                                  |                       |                        |                        |                          |
| RE19 - Miscellaneous                                                            | 391                   | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                                       | -5,100                | 0                      | 0                      | (2,500.00)               |
| RE21 - Federal Aid                                                              | -7,211                | 0                      | -148,632               | 0.00                     |
| <b>Revenue Total</b>                                                            | <b>-11,920</b>        | <b>0</b>               | <b>-148,632</b>        | <b>(2,500.00)</b>        |
| <b>Expenses</b>                                                                 |                       |                        |                        |                          |
| EX01 - Personal Services                                                        | 156,837               | 233,927                | 233,927                | 223,135.00               |
| EX02 - Equipment                                                                | 1,238                 | 3,600                  | 3,600                  | 0.00                     |
| EX04 - Contractual                                                              | 269,068               | 389,051                | 688,202                | 344,380.00               |
| EX08 - Employee Benefits                                                        | 69,073                | 115,960                | 115,960                | 109,125.00               |
| <b>Expenses Total</b>                                                           | <b>496,216</b>        | <b>742,538</b>         | <b>1,041,689</b>       | <b>676,640.00</b>        |
| <b>A-1185 - General Fund-MED EXAMINERS &amp; CORONERS Total</b>                 | <b>484,295</b>        | <b>742,538</b>         | <b>893,057</b>         | <b>674,140.00</b>        |
| <b>A-2960-ADMN - General Fund-EDUC: HANDICAPPED CHILDREN-ADMINISTRATION</b>     |                       |                        |                        |                          |
| <b>Revenue</b>                                                                  |                       |                        |                        |                          |
| RE19 - Miscellaneous                                                            | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                                       | -5,788,082            | -5,498,447             | -5,498,447             | (6,204,891.00)           |
| RE21 - Federal Aid                                                              | -581,083              | -575,000               | -575,000               | (651,342.00)             |
| <b>Revenue Total</b>                                                            | <b>-6,369,164</b>     | <b>-6,073,447</b>      | <b>-6,073,447</b>      | <b>(6,856,233.00)</b>    |
| <b>Expenses</b>                                                                 |                       |                        |                        |                          |
| EX01 - Personal Services                                                        | 96,593                | 94,603                 | 94,603                 | 105,452.00               |
| EX02 - Equipment                                                                | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                              | 10,136,471            | 9,055,513              | 9,055,513              | 10,218,487.00            |
| EX08 - Employee Benefits                                                        | 57,147                | 52,754                 | 52,754                 | 61,500.00                |
| <b>Expenses Total</b>                                                           | <b>10,290,211</b>     | <b>9,202,870</b>       | <b>9,202,870</b>       | <b>10,385,439.00</b>     |
| <b>A-2960-ADMN - General Fund-EDUC: HANDICAPPED CHILDREN-ADMINISTRATION Tot</b> | <b>3,921,046</b>      | <b>3,129,423</b>       | <b>3,129,423</b>       | <b>3,529,206.00</b>      |
| <b>A-4010 - General Fund-PUBLIC HEALTH ADMIN</b>                                |                       |                        |                        |                          |
| <b>Revenue</b>                                                                  |                       |                        |                        |                          |
| RE13 - Departmental Income                                                      | -21,813               | -7,500                 | -7,500                 | (7,500.00)               |
| RE14 - Shared Services                                                          | 0                     | 0                      | 0                      | 0.00                     |
| RE15 - Use Of Money & Property                                                  | 0                     | 0                      | 0                      | 0.00                     |

# HEALTH DEPARTMENT

|                                                                           | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|---------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| RE18 - Sale Of Property/Compensa                                          | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                                      | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                                 | -1,720,896            | -1,755,000             | -1,755,000             | (1,760,000.00)           |
| RE21 - Federal Aid                                                        | -481,992              | -253,384               | -253,384               | (329,349.00)             |
| <b>Revenue Total</b>                                                      | <b>-2,224,700</b>     | <b>-2,015,884</b>      | <b>-2,015,884</b>      | <b>(2,096,849.00)</b>    |
| <b>Expenses</b>                                                           |                       |                        |                        |                          |
| EX01 - Personal Services                                                  | 1,460,416             | 1,711,715              | 1,711,715              | 1,678,782.00             |
| EX02 - Equipment                                                          | 13,444                | 45,500                 | 45,500                 | 95,600.00                |
| EX04 - Contractual                                                        | 887,868               | 478,060                | 478,104                | 452,239.00               |
| EX08 - Employee Benefits                                                  | 723,655               | 930,650                | 930,650                | 821,693.00               |
| <b>Expenses Total</b>                                                     | <b>3,085,382</b>      | <b>3,165,925</b>       | <b>3,165,969</b>       | <b>3,048,314.00</b>      |
| <b>A-4010 - General Fund-PUBLIC HEALTH ADMIN Total</b>                    | <b>860,682</b>        | <b>1,150,041</b>       | <b>1,150,085</b>       | <b>951,465.00</b>        |
| <b>A-4017-JAIL - General Fund-CLINICS-JAIL</b>                            |                       |                        |                        |                          |
| <b>Revenue</b>                                                            |                       |                        |                        |                          |
| RE14 - Shared Services                                                    | 0                     | 0                      | 0                      | 0.00                     |
| RE18 - Sale Of Property/Compensa                                          | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                                      | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                                 | -44,735               | -60,000                | -60,000                | (80,000.00)              |
| RE21 - Federal Aid                                                        | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                      | <b>-44,735</b>        | <b>-60,000</b>         | <b>-60,000</b>         | <b>(80,000.00)</b>       |
| <b>Expenses</b>                                                           |                       |                        |                        |                          |
| EX01 - Personal Services                                                  | 486,722               | 820,000                | 820,000                | 858,017.00               |
| EX02 - Equipment                                                          | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                        | 363,361               | 952,756                | 952,756                | 1,154,521.00             |
| EX08 - Employee Benefits                                                  | 244,792               | 407,704                | 407,704                | 375,499.00               |
| <b>Expenses Total</b>                                                     | <b>1,094,876</b>      | <b>2,180,460</b>       | <b>2,180,460</b>       | <b>2,388,037.00</b>      |
| <b>A-4017-JAIL - General Fund-CLINICS-JAIL Total</b>                      | <b>1,050,140</b>      | <b>2,120,460</b>       | <b>2,120,460</b>       | <b>2,308,037.00</b>      |
| <b>A-4017-MAT - General Fund-CLINICS-SUBSTANCE ABUSE RECOVERY PROGRAM</b> |                       |                        |                        |                          |
| <b>Revenue</b>                                                            |                       |                        |                        |                          |
| RE18 - Sale Of Property/Compensa                                          | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                                 | 0                     | 0                      | 0                      | 0.00                     |

# HEALTH DEPARTMENT

|                                                                                 | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|---------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| RE21 - Federal Aid                                                              | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                            | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>Expenses</b>                                                                 |                       |                        |                        |                          |
| EX01 - Personal Services                                                        | 194,555               | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                              | 559,814               | 0                      | 0                      | 0.00                     |
| EX08 - Employee Benefits                                                        | 96,776                | 0                      | 0                      | 0.00                     |
| <b>Expenses Total</b>                                                           | <b>851,145</b>        | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>A-4017-MAT - General Fund-CLINICS-SUBSTANCE ABUSE RECOVERY PROGRAM Total</b> | <b>851,145</b>        | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>A-4059 - General Fund-EARLY INTERVENTION PROGRAM</b>                         |                       |                        |                        |                          |
| <b>Revenue</b>                                                                  |                       |                        |                        |                          |
| RE13 - Departmental Income                                                      | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                                            | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                                       | -373,333              | -504,116               | -504,116               | (569,892.00)             |
| RE21 - Federal Aid                                                              | -327,683              | -380,000               | -380,000               | (412,681.00)             |
| <b>Revenue Total</b>                                                            | <b>-701,016</b>       | <b>-884,116</b>        | <b>-884,116</b>        | <b>(982,573.00)</b>      |
| <b>Expenses</b>                                                                 |                       |                        |                        |                          |
| EX01 - Personal Services                                                        | 456,013               | 573,038                | 573,038                | 563,664.00               |
| EX02 - Equipment                                                                | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                              | 469,102               | 466,364                | 466,364                | 616,567.00               |
| EX08 - Employee Benefits                                                        | 216,156               | 265,303                | 265,303                | 259,377.00               |
| <b>Expenses Total</b>                                                           | <b>1,141,270</b>      | <b>1,304,705</b>       | <b>1,304,705</b>       | <b>1,439,608.00</b>      |
| <b>A-4059 - General Fund-EARLY INTERVENTION PROGRAM Total</b>                   | <b>440,254</b>        | <b>420,589</b>         | <b>420,589</b>         | <b>457,035.00</b>        |
| <b>A-4090 - General Fund-ENVIRONMENTAL HEALTH</b>                               |                       |                        |                        |                          |
| <b>Revenue</b>                                                                  |                       |                        |                        |                          |
| RE13 - Departmental Income                                                      | -429,545              | -353,200               | -353,200               | (466,200.00)             |
| RE18 - Sale Of Property/Compensa                                                | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                                            | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                                       | -612,240              | -1,337,468             | -1,337,468             | (1,321,265.00)           |
| RE21 - Federal Aid                                                              | -1,617,624            | -2,104,050             | -3,555,469             | (2,129,050.00)           |
| <b>Revenue Total</b>                                                            | <b>-2,659,408</b>     | <b>-3,794,718</b>      | <b>-5,246,137</b>      | <b>(3,916,515.00)</b>    |

## HEALTH DEPARTMENT

|                                                         | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|---------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>Expenses</b>                                         |                       |                        |                        |                          |
| EX01 - Personal Services                                | 1,408,347             | 1,758,746              | 1,758,746              | 1,945,158.00             |
| EX02 - Equipment                                        | 19,936                | 84,400                 | 84,400                 | 0.00                     |
| EX04 - Contractual                                      | 1,827,981             | 2,290,025              | 3,770,733              | 2,278,189.00             |
| EX08 - Employee Benefits                                | 683,295               | 925,549                | 925,549                | 951,848.00               |
| <b>Expenses Total</b>                                   | <b>3,939,558</b>      | <b>5,058,720</b>       | <b>6,539,428</b>       | <b>5,175,195.00</b>      |
| <b>A-4090 - General Fund-ENVIRONMENTAL HEALTH Total</b> | <b>1,280,150</b>      | <b>1,264,002</b>       | <b>1,293,291</b>       | <b>1,258,680.00</b>      |
| <b>LOCAL SHARE TOTAL</b>                                | <b>8,887,713</b>      | <b>8,827,053</b>       | <b>9,006,905</b>       | <b>9,178,563</b>         |

**2026 TENTATIVE BUDGET  
PERSONNEL ANALYSIS  
FULL TIME EQUIVALENT (FTE)**

| <b>DEPARTMENT</b>                                      | <b>2025<br/>ADOPTED<br/>BUDGET</b> | <b>2026<br/>TENTATIVE<br/>BUDGET</b> | <b><i>YR to YR<br/>INC /<br/>(DEC)</i></b> |
|--------------------------------------------------------|------------------------------------|--------------------------------------|--------------------------------------------|
| <b>3400 - Office for Aging Services</b>                | <b>23.68</b>                       | <b>24.38</b>                         | <b>.70</b>                                 |
| <b>A-6772 - General Fund-OFFICE FOR AGING SERVICES</b> | <b>23.68</b>                       | <b>24.38</b>                         | <b>.70</b>                                 |

## OFFICE FOR AGING SERVICES

|                                                              | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|--------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>A-6772 - General Fund-OFFICE FOR AGING SERVICES</b>       |                       |                        |                        |                          |
| <b>Revenue</b>                                               |                       |                        |                        |                          |
| RE13 - Departmental Income                                   | -707,989              | -679,900               | -698,900               | (812,600.00)             |
| RE14 - Shared Services                                       | 0                     | 0                      | 0                      | 0.00                     |
| RE15 - Use Of Money & Property                               | 0                     | 0                      | 0                      | 0.00                     |
| RE18 - Sale Of Property/Compensa                             | -3,575                | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                         | -9,852                | -11,300                | -11,300                | (10,000.00)              |
| RE20 - New York State Aid                                    | -2,024,972            | -2,677,610             | -2,677,610             | (3,274,092.00)           |
| RE21 - Federal Aid                                           | -1,398,609            | -732,283               | -755,283               | (734,350.00)             |
| <b>Revenue Total</b>                                         | <b>-4,144,998</b>     | <b>-4,101,093</b>      | <b>-4,143,093</b>      | <b>(4,831,042.00)</b>    |
| <b>Expenses</b>                                              |                       |                        |                        |                          |
| EX01 - Personal Services                                     | 1,184,362             | 1,317,412              | 1,317,412              | 1,357,124.00             |
| EX02 - Equipment                                             | 0                     | 0                      | 42,000                 | 3,000.00                 |
| EX04 - Contractual                                           | 3,455,093             | 3,114,407              | 3,114,832              | 3,755,112.00             |
| EX08 - Employee Benefits                                     | 713,590               | 754,862                | 754,862                | 729,492.00               |
| <b>Expenses Total</b>                                        | <b>5,353,045</b>      | <b>5,186,681</b>       | <b>5,229,106</b>       | <b>5,844,728.00</b>      |
| <b>A-6772 - General Fund-OFFICE FOR AGING SERVICES Total</b> | <b>1,208,047</b>      | <b>1,085,588</b>       | <b>1,086,013</b>       | <b>1,013,686.00</b>      |
| <b>LOCAL SHARE TOTAL</b>                                     | <b>1,208,047</b>      | <b>1,085,588</b>       | <b>1,086,013</b>       | <b>1,013,686</b>         |

**2026 TENTATIVE BUDGET  
PERSONNEL ANALYSIS  
FULL TIME EQUIVALENT (FTE)**

| <b>DEPARTMENT</b>                                            | <b>2025<br/>ADOPTED<br/>BUDGET</b> | <b>2026<br/>TENTATIVE<br/>BUDGET</b> | <b><i>YR to YR<br/>INC /<br/>(DEC)</i></b> |
|--------------------------------------------------------------|------------------------------------|--------------------------------------|--------------------------------------------|
| <b>3700 - Planning &amp; Development</b>                     | <b>7.49</b>                        | <b>8.49</b>                          | <b>1.00</b>                                |
| A-6420 - General Fund-PROMOTION OF INDUSTRY                  | 2.25                               | 2.75                                 | .50                                        |
| A-8020 - General Fund-PLANNING                               | 4.24                               | 4.74                                 | .50                                        |
| A-8020-WTRS - General Fund-PLANNING-WATERSHED ADMINISTRATION | 1.00                               | 1.00                                 | .00                                        |

**PLANNING & ECONOMIC DEVELOPMENT**

|                                                                               | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|-------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>A-6420 - General Fund-PROMOTION OF INDUSTRY</b>                            |                       |                        |                        |                          |
| <b>Revenue</b>                                                                |                       |                        |                        |                          |
| RE11 - Non Property Tax Items                                                 | 0                     | 0                      | 0                      | 0.00                     |
| RE13 - Departmental Income                                                    | -30,000               | -30,000                | -30,000                | (30,000.00)              |
| RE14 - Shared Services                                                        | 0                     | 0                      | 0                      | 0.00                     |
| RE18 - Sale Of Property/Compensa                                              | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                                          | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                                     | 0                     | 0                      | -1,250,000             | (1,000,000.00)           |
| RE21 - Federal Aid                                                            | -63,000               | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                          | <b>-93,000</b>        | <b>-30,000</b>         | <b>-1,280,000</b>      | <b>(1,030,000.00)</b>    |
| <b>Expenses</b>                                                               |                       |                        |                        |                          |
| EX01 - Personal Services                                                      | 189,876               | 186,061                | 186,061                | 197,322.00               |
| EX02 - Equipment                                                              | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                            | 79,537                | 37,835                 | 1,287,835              | 1,038,417.00             |
| EX08 - Employee Benefits                                                      | 81,859                | 97,168                 | 97,168                 | 96,976.00                |
| <b>Expenses Total</b>                                                         | <b>351,272</b>        | <b>321,064</b>         | <b>1,571,064</b>       | <b>1,332,715.00</b>      |
| <b>A-6420 - General Fund-PROMOTION OF INDUSTRY Total</b>                      | <b>258,272</b>        | <b>291,064</b>         | <b>291,064</b>         | <b>302,715.00</b>        |
| <b>A-6420-COMC - General Fund-PROMOTION OF INDUSTRY-COMMUNITY CONTRACTS</b>   |                       |                        |                        |                          |
| <b>Revenue</b>                                                                |                       |                        |                        |                          |
| RE19 - Miscellaneous                                                          | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                                            | -177,155              | 0                      | -149,921               | 0.00                     |
| <b>Revenue Total</b>                                                          | <b>-177,155</b>       | <b>0</b>               | <b>-149,921</b>        | <b>0.00</b>              |
| <b>Expenses</b>                                                               |                       |                        |                        |                          |
| EX04 - Contractual                                                            | 985,864               | 884,217                | 1,034,138              | 910,747.00               |
| <b>Expenses Total</b>                                                         | <b>985,864</b>        | <b>884,217</b>         | <b>1,034,138</b>       | <b>910,747.00</b>        |
| <b>A-6420-COMC - General Fund-PROMOTION OF INDUSTRY-COMMUNITY CONTRACTS T</b> | <b>808,709</b>        | <b>884,217</b>         | <b>884,217</b>         | <b>910,747.00</b>        |
| <b>A-8020 - General Fund-PLANNING</b>                                         |                       |                        |                        |                          |
| <b>Revenue</b>                                                                |                       |                        |                        |                          |
| RE11 - Non Property Tax Items                                                 | 0                     | 0                      | 0                      | 0.00                     |
| RE13 - Departmental Income                                                    | 0                     | 0                      | 0                      | 0.00                     |
| RE14 - Shared Services                                                        | 0                     | 0                      | 0                      | 0.00                     |

**PLANNING & ECONOMIC DEVELOPMENT**

|                                                                       | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|-----------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| RE18 - Sale Of Property/Compensa                                      | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                                  | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                             | -251,084              | -267,000               | -525,500               | (267,000.00)             |
| RE21 - Federal Aid                                                    | -269,576              | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                  | <b>-520,660</b>       | <b>-267,000</b>        | <b>-525,500</b>        | <b>(267,000.00)</b>      |
| <b>Expenses</b>                                                       |                       |                        |                        |                          |
| EX01 - Personal Services                                              | 306,877               | 327,868                | 327,868                | 356,240.00               |
| EX02 - Equipment                                                      | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                    | 549,940               | 341,007                | 599,507                | 345,295.00               |
| EX08 - Employee Benefits                                              | 142,846               | 156,402                | 156,402                | 158,024.00               |
| <b>Expenses Total</b>                                                 | <b>999,664</b>        | <b>825,277</b>         | <b>1,083,777</b>       | <b>859,559.00</b>        |
| <b>A-8020 - General Fund-PLANNING Total</b>                           | <b>479,004</b>        | <b>558,277</b>         | <b>558,277</b>         | <b>592,559.00</b>        |
| <b>A-6420-TOUR - General Fund-PROMOTION OF INDUSTRY-TOURISM</b>       |                       |                        |                        |                          |
| <b>Revenue</b>                                                        |                       |                        |                        |                          |
| RE11 - Non Property Tax Items                                         | -1,150,442            | -1,067,682             | -1,067,682             | (1,128,698.00)           |
| RE21 - Federal Aid                                                    | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                  | <b>-1,150,442</b>     | <b>-1,067,682</b>      | <b>-1,067,682</b>      | <b>(1,128,698.00)</b>    |
| <b>Expenses</b>                                                       |                       |                        |                        |                          |
| EX04 - Contractual                                                    | 1,222,943             | 1,405,227              | 1,489,005              | 1,263,698.00             |
| <b>Expenses Total</b>                                                 | <b>1,222,943</b>      | <b>1,405,227</b>       | <b>1,489,005</b>       | <b>1,263,698.00</b>      |
| <b>A-6420-TOUR - General Fund-PROMOTION OF INDUSTRY-TOURISM Total</b> | <b>72,501</b>         | <b>337,545</b>         | <b>421,323</b>         | <b>135,000.00</b>        |
| <b>A-8020-WTRS - General Fund-PLANNING-WATERSHED ADMINISTRATION</b>   |                       |                        |                        |                          |
| <b>Revenue</b>                                                        |                       |                        |                        |                          |
| RE11 - Non Property Tax Items                                         | -856,652              | -928,188               | -928,188               | (862,465.00)             |
| RE13 - Departmental Income                                            | -101,643              | 0                      | 0                      | (117,574.00)             |
| RE14 - Shared Services                                                | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                             | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                                    | -735,316              | 0                      | -111,216               | 0.00                     |
| <b>Revenue Total</b>                                                  | <b>-1,693,611</b>     | <b>-928,188</b>        | <b>-1,039,404</b>      | <b>(980,039.00)</b>      |
| <b>Expenses</b>                                                       |                       |                        |                        |                          |

PLANNING & ECONOMIC DEVELOPMENT

|                                                                    | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|--------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| EX01 - Personal Services                                           | 70,456                | 70,010                 | 70,010                 | 73,445.00                |
| EX02 - Equipment                                                   | 579,173               | 0                      | 168,217                | 0.00                     |
| EX04 - Contractual                                                 | 1,691,494             | 980,278                | 1,580,928              | 1,101,768.00             |
| EX08 - Employee Benefits                                           | 35,174                | 37,575                 | 37,575                 | 36,965.00                |
| Expenses Total                                                     | 2,376,296             | 1,087,863              | 1,856,730              | 1,212,178.00             |
| A-8020-WTRS - General Fund-PLANNING-WATERSHED ADMINISTRATION Total | 682,686               | 159,675                | 817,326                | 232,139.00               |
| LOCAL SHARE TOTAL                                                  | 0                     | 0                      | 0                      | 0                        |

**2026 TENTATIVE BUDGET  
PERSONNEL ANALYSIS  
FULL TIME EQUIVALENT (FTE)**

| DEPARTMENT                               | 2025<br>ADOPTED<br>BUDGET | 2026<br>TENTATIVE<br>BUDGET | YR to YR<br>INC /<br>(DEC) |
|------------------------------------------|---------------------------|-----------------------------|----------------------------|
| 4100 - Board of Elections                | 9.92                      | 9.48                        | -.44                       |
| A-1450 - General Fund-BOARD OF ELECTIONS | 9.92                      | 9.48                        | -.44                       |

# BOARD OF ELECTIONS

|                                                       | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|-------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>A-1450 - General Fund-BOARD OF ELECTIONS</b>       |                       |                        |                        |                          |
| <b>Revenue</b>                                        |                       |                        |                        |                          |
| RE14 - Shared Services                                | -63,554               | -55,000                | -55,000                | (60,000.00)              |
| RE18 - Sale Of Property/Compensa                      | -795                  | -250                   | -250                   | (250.00)                 |
| RE19 - Miscellaneous                                  | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                             | -161,848              | -31,654                | -141,003               | (62,000.00)              |
| RE21 - Federal Aid                                    | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                  | <b>-226,198</b>       | <b>-86,904</b>         | <b>-196,253</b>        | <b>(122,250.00)</b>      |
| <b>Expenses</b>                                       |                       |                        |                        |                          |
| EX01 - Personal Services                              | 658,593               | 613,730                | 613,730                | 585,379.00               |
| EX02 - Equipment                                      | 100,940               | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                    | 492,518               | 465,013                | 574,362                | 536,853.00               |
| EX08 - Employee Benefits                              | 229,276               | 229,646                | 229,646                | 215,059.00               |
| <b>Expenses Total</b>                                 | <b>1,481,327</b>      | <b>1,308,389</b>       | <b>1,417,738</b>       | <b>1,337,291.00</b>      |
| <b>A-1450 - General Fund-BOARD OF ELECTIONS Total</b> | <b>1,255,129</b>      | <b>1,221,485</b>       | <b>1,221,485</b>       | <b>1,215,041.00</b>      |
| <b>LOCAL SHARE TOTAL</b>                              | <b>1,255,129</b>      | <b>1,221,485</b>       | <b>1,221,485</b>       | <b>1,215,041</b>         |

**2026 TENTATIVE BUDGET  
PERSONNEL ANALYSIS  
FULL TIME EQUIVALENT (FTE)**

| <b>DEPARTMENT</b>                                    | <b>2025<br/>ADOPTED<br/>BUDGET</b> | <b>2026<br/>TENTATIVE<br/>BUDGET</b> | <b>YR to YR<br/>INC /<br/>(DEC)</b> |
|------------------------------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| <b>4200 - Veterans Service Agency</b>                | <b>3.72</b>                        | <b>2.92</b>                          | <b>-.80</b>                         |
| <i>A-4320 - General Fund-MENTAL HYGIENE PROGRAMS</i> | <i>.86</i>                         |                                      | <i>-.86</i>                         |
| <i>A-6010 - General Fund-SOCIAL SERVICES ADMIN</i>   | <i>.50</i>                         | <i>.50</i>                           | <i>.00</i>                          |
| <b>A-6510 - General Fund-VETERANS SERVICE AGENCY</b> | <b>2.36</b>                        | <b>2.42</b>                          | <b>.06</b>                          |

# VETERANS SERVICE AGENCY

|                                                            | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>A-6510 - General Fund-VETERANS SERVICE AGENCY</b>       |                       |                        |                        |                          |
| <b>Revenue</b>                                             |                       |                        |                        |                          |
| RE13 - Departmental Income                                 | -2,269                | -2,200                 | -2,200                 | (2,200.00)               |
| RE14 - Shared Services                                     | -12,600               | 0                      | 0                      | 0.00                     |
| RE15 - Use Of Money & Property                             | 0                     | 0                      | 0                      | 0.00                     |
| RE18 - Sale Of Property/Compensa                           | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                       | 275                   | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                  | -25,000               | -25,000                | -25,000                | (25,000.00)              |
| RE21 - Federal Aid                                         | 0                     | 0                      | 0                      | 0.00                     |
| RE22 - Interfund Transfers                                 | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                       | <b>-39,594</b>        | <b>-27,200</b>         | <b>-27,200</b>         | <b>(27,200.00)</b>       |
| <b>Expenses</b>                                            |                       |                        |                        |                          |
| EX01 - Personal Services                                   | 180,079               | 177,631                | 177,631                | 191,552.00               |
| EX02 - Equipment                                           | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                         | 60,847                | 41,825                 | 41,825                 | 57,176.00                |
| EX08 - Employee Benefits                                   | 93,091                | 99,711                 | 99,711                 | 80,388.00                |
| <b>Expenses Total</b>                                      | <b>334,017</b>        | <b>319,167</b>         | <b>319,167</b>         | <b>329,116.00</b>        |
| <b>A-6510 - General Fund-VETERANS SERVICE AGENCY Total</b> | <b>294,423</b>        | <b>291,967</b>         | <b>291,967</b>         | <b>301,916.00</b>        |
| <b>LOCAL SHARE TOTAL</b>                                   | <b>294,423</b>        | <b>291,967</b>         | <b>291,967</b>         | <b>301,916</b>           |

# SELF INSURANCE (WORKERS COMPENSATION)

|                                                                                     | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|-------------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>MS-1710 - Self-Insurance Fund-INSURANCE ADMINISTRATION</b>                       |                       |                        |                        |                          |
| Expenses                                                                            |                       |                        |                        |                          |
| EX04 - Contractual                                                                  | 671,508               | 936,837                | 936,837                | 946,994.00               |
| <b>Expenses Total</b>                                                               | <b>671,508</b>        | <b>936,837</b>         | <b>936,837</b>         | <b>946,994.00</b>        |
| <b>MS-1710 - Self-Insurance Fund-INSURANCE ADMINISTRATION Total</b>                 | <b>671,508</b>        | <b>936,837</b>         | <b>936,837</b>         | <b>946,994.00</b>        |
| <b>MS-1710-9999 - Self-Insurance Fund-INSURANCE ADMINISTRATION-MISCELLANEOUS</b>    |                       |                        |                        |                          |
| Revenue                                                                             |                       |                        |                        |                          |
| RE15 - Use Of Money & Property                                                      | -568,487              | -369,469               | -369,469               | (445,202.00)             |
| RE19 - Miscellaneous                                                                | -4,085,154            | -3,342,483             | -3,342,483             | (3,101,792.00)           |
| <b>Revenue Total</b>                                                                | <b>-4,653,641</b>     | <b>-3,711,952</b>      | <b>-3,711,952</b>      | <b>(3,546,994.00)</b>    |
| <b>MS-1710-9999 - Self-Insurance Fund-INSURANCE ADMINISTRATION-MISCELLANEOUS</b>    | <b>-4,653,641</b>     | <b>-3,711,952</b>      | <b>-3,711,952</b>      | <b>(3,546,994.00)</b>    |
| <b>MS-1720 - Self-Insurance Fund-BENEFITS &amp; AWARDS</b>                          |                       |                        |                        |                          |
| Revenue                                                                             |                       |                        |                        |                          |
| RE18 - Sale Of Property/Compensa                                                    | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                                | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| Expenses                                                                            |                       |                        |                        |                          |
| EX04 - Contractual                                                                  | 5,041,442             | 3,225,115              | 3,225,115              | 3,000,000.00             |
| <b>Expenses Total</b>                                                               | <b>5,041,442</b>      | <b>3,225,115</b>       | <b>3,225,115</b>       | <b>3,000,000.00</b>      |
| <b>MS-1720 - Self-Insurance Fund-BENEFITS &amp; AWARDS Total</b>                    | <b>5,041,442</b>      | <b>3,225,115</b>       | <b>3,225,115</b>       | <b>3,000,000.00</b>      |
| <b>MS-1720-9999 - Self-Insurance Fund-BENEFITS &amp; AWARDS-MISCELLANEOUS</b>       |                       |                        |                        |                          |
| Revenue                                                                             |                       |                        |                        |                          |
| RE19 - Miscellaneous                                                                | -384,388              | -450,000               | -450,000               | (400,000.00)             |
| <b>Revenue Total</b>                                                                | <b>-384,388</b>       | <b>-450,000</b>        | <b>-450,000</b>        | <b>(400,000.00)</b>      |
| <b>MS-1720-9999 - Self-Insurance Fund-BENEFITS &amp; AWARDS-MISCELLANEOUS Total</b> | <b>-384,388</b>       | <b>-450,000</b>        | <b>-450,000</b>        | <b>(400,000.00)</b>      |
| <b>LOCAL SHARE TOTAL</b>                                                            | <b>674,920</b>        | <b>0</b>               | <b>0</b>               | <b>0</b>                 |

# HEALTH INSURANCE

|                                                                                   | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|-----------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>M-1910 - Health Insurance Fund-ADMINISTRATION</b>                              |                       |                        |                        |                          |
| Expenses                                                                          |                       |                        |                        |                          |
| EX04 - Contractual                                                                | 1,730                 | 0                      | 0                      | 0.00                     |
| Expenses Total                                                                    | 1,730                 | 0                      | 0                      | 0.00                     |
| <b>M-1910 - Health Insurance Fund-ADMINISTRATION Total</b>                        | <b>1,730</b>          | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>M-1930 - Health Insurance Fund-JUDGMENTS &amp; CLAIMS</b>                      |                       |                        |                        |                          |
| Revenue                                                                           |                       |                        |                        |                          |
| RE13 - Departmental Income                                                        | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                                              | 0                     | 0                      | 0                      | 0.00                     |
| Revenue Total                                                                     | 0                     | 0                      | 0                      | 0.00                     |
| Expenses                                                                          |                       |                        |                        |                          |
| EX04 - Contractual                                                                | 17,484,567            | 22,106,501             | 22,106,501             | 21,161,955.00            |
| EX08 - Employee Benefits                                                          | 0                     | 0                      | 0                      | 0.00                     |
| Expenses Total                                                                    | 17,484,567            | 22,106,501             | 22,106,501             | 21,161,955.00            |
| <b>M-1930 - Health Insurance Fund-JUDGMENTS &amp; CLAIMS Total</b>                | <b>17,484,567</b>     | <b>22,106,501</b>      | <b>22,106,501</b>      | <b>21,161,955.00</b>     |
| <b>M-1932 - Health Insurance Fund-STOP LOSS</b>                                   |                       |                        |                        |                          |
| Revenue                                                                           |                       |                        |                        |                          |
| RE18 - Sale Of Property/Compensa                                                  | -843,107              | -2,929,440             | -2,929,440             | (2,190,641.00)           |
| Revenue Total                                                                     | -843,107              | -2,929,440             | -2,929,440             | (2,190,641.00)           |
| Expenses                                                                          |                       |                        |                        |                          |
| EX04 - Contractual                                                                | 0                     | 0                      | 0                      | 0.00                     |
| Expenses Total                                                                    | 0                     | 0                      | 0                      | 0.00                     |
| <b>M-1932 - Health Insurance Fund-STOP LOSS Total</b>                             | <b>-843,107</b>       | <b>-2,929,440</b>      | <b>-2,929,440</b>      | <b>(2,190,641.00)</b>    |
| <b>M-9060-9999 - Health Insurance Fund-EMPLOYEE HEALTH BENEFITS-MISCELLANEOUS</b> |                       |                        |                        |                          |
| Revenue                                                                           |                       |                        |                        |                          |
| RE13 - Departmental Income                                                        | -17,198,947           | -18,402,830            | -18,402,830            | (17,986,587.00)          |
| RE15 - Use Of Money & Property                                                    | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                                              | -1,687,500            | -1,253,451             | -1,253,451             | (1,516,826.00)           |
| RE21 - Federal Aid                                                                | 0                     | 0                      | 0                      | 0.00                     |

# HEALTH INSURANCE

|                                                                                     | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|-------------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| RE22 - Interfund Transfers                                                          | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                                | <b>-18,886,447</b>    | <b>-19,656,281</b>     | <b>-19,656,281</b>     | <b>(19,503,413.00)</b>   |
| <b>M-9060-9999 - Health Insurance Fund-EMPLOYEE HEALTH BENEFITS-MISCELLANEOUS</b>   | <b>-18,886,447</b>    | <b>-19,656,281</b>     | <b>-19,656,281</b>     | <b>(19,503,413.00)</b>   |
| <b>M-9089-8000 - Health Insurance Fund-UNDISTRIBUTED BENEFITS-BENEFIT SURCHARGE</b> |                       |                        |                        |                          |
| <b>Revenue</b>                                                                      |                       |                        |                        |                          |
| RE13 - Departmental Income                                                          | -4,043,079            | -3,820,581             | -3,820,581             | (2,201,724.00)           |
| <b>Revenue Total</b>                                                                | <b>-4,043,079</b>     | <b>-3,820,581</b>      | <b>-3,820,581</b>      | <b>(2,201,724.00)</b>    |
| <b>Expenses</b>                                                                     |                       |                        |                        |                          |
| EX04 - Contractual                                                                  | 4,373,546             | 4,146,725              | 4,146,725              | 4,169,624.00             |
| EX08 - Employee Benefits                                                            | 142,970               | 153,013                | 153,013                | 153,016.00               |
| <b>Expenses Total</b>                                                               | <b>4,516,516</b>      | <b>4,299,738</b>       | <b>4,299,738</b>       | <b>4,322,640.00</b>      |
| <b>M-9089-8000 - Health Insurance Fund-UNDISTRIBUTED BENEFITS-BENEFIT SURCHARG</b>  | <b>473,438</b>        | <b>479,157</b>         | <b>479,157</b>         | <b>2,120,916.00</b>      |
| <b>FUND TOTAL</b>                                                                   | <b>-1,769,819</b>     | <b>-63</b>             | <b>-63</b>             | <b>1,588,817</b>         |

# LIABILITY INSURANCE

|                                                                             | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|-----------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>CS-1930 - Liability Insurance-JUDGMENTS &amp; CLAIMS</b>                 |                       |                        |                        |                          |
| Revenue                                                                     |                       |                        |                        |                          |
| RE18 - Sale Of Property/Compensa                                            | 0                     | 0                      | 0                      | 0.00                     |
| Revenue Total                                                               | 0                     | 0                      | 0                      | 0.00                     |
| Expenses                                                                    |                       |                        |                        |                          |
| EX04 - Contractual                                                          | 190,995               | 120,000                | 186,250                | 120,000.00               |
| Expenses Total                                                              | 190,995               | 120,000                | 186,250                | 120,000.00               |
| <b>CS-1930 - Liability Insurance-JUDGMENTS &amp; CLAIMS Total</b>           | <b>190,995</b>        | <b>120,000</b>         | <b>186,250</b>         | <b>120,000.00</b>        |
| <b>CS-1931 - Liability Insurance-PROPERTY LOSS</b>                          |                       |                        |                        |                          |
| Revenue                                                                     |                       |                        |                        |                          |
| RE18 - Sale Of Property/Compensa                                            | -1,354,467            | 0                      | 0                      | (200,000.00)             |
| Revenue Total                                                               | -1,354,467            | 0                      | 0                      | (200,000.00)             |
| Expenses                                                                    |                       |                        |                        |                          |
| EX04 - Contractual                                                          | 1,354,384             | 1,000                  | 1,000                  | 201,000.00               |
| Expenses Total                                                              | 1,354,384             | 1,000                  | 1,000                  | 201,000.00               |
| <b>CS-1931 - Liability Insurance-PROPERTY LOSS Total</b>                    | <b>-82</b>            | <b>1,000</b>           | <b>1,000</b>           | <b>1,000.00</b>          |
| <b>CS-1931-9999 - Liability Insurance-PROPERTY LOSS-MISCELLANEOUS</b>       |                       |                        |                        |                          |
| Revenue                                                                     |                       |                        |                        |                          |
| RE18 - Sale Of Property/Compensa                                            | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                                        | 0                     | 0                      | 0                      | 0.00                     |
| Revenue Total                                                               | 0                     | 0                      | 0                      | 0.00                     |
| <b>CS-1931-9999 - Liability Insurance-PROPERTY LOSS-MISCELLANEOUS Total</b> | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>CS-1989 - Liability Insurance-OTH GENERAL GOVT SUPPT-INS ADMIN</b>       |                       |                        |                        |                          |
| Revenue                                                                     |                       |                        |                        |                          |
| RE19 - Miscellaneous                                                        | -1,583,415            | -1,607,591             | -1,607,591             | (1,680,701.00)           |
| Revenue Total                                                               | -1,583,415            | -1,607,591             | -1,607,591             | (1,680,701.00)           |
| Expenses                                                                    |                       |                        |                        |                          |
| EX04 - Contractual                                                          | 1,450,133             | 1,519,593              | 1,519,593              | 1,575,701.00             |

LIABILITY INSURANCE

|                                                                                   | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|-----------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| Expenses Total                                                                    | 1,450,133             | 1,519,593              | 1,519,593              | 1,575,701.00             |
| CS-1989 - Liability Insurance-OTH GENERAL GOVT SUPPT-INS ADMIN Total              | -133,282              | -87,998                | -87,998                | (105,000.00)             |
| CS-1989-9999 - Liability Insurance-OTH GENERAL GOVT SUPPT-INS ADMIN-MISCELLANEOUS |                       |                        |                        |                          |
| Revenue                                                                           |                       |                        |                        |                          |
| RE15 - Use Of Money & Property                                                    | -44,211               | -33,002                | -33,002                | (16,000.00)              |
| RE19 - Miscellaneous                                                              | 0                     | 0                      | 0                      | 0.00                     |
| CS-1989-9999 - Liability Insurance-OTH GENERAL GOVT SUPPT-INS ADMIN-MISCELLAN     | -44,211               | -33,002                | -33,002                | (16,000.00)              |

# MISCELLANEOUS COUNTY-WIDE EXPENDITURES / REVENUES

|                                                                                         | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|-----------------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>A-1310-9999 - General Fund-DEPARTMENT OF FINANCE-MISCELLANEOUS</b>                   |                       |                        |                        |                          |
| <b>Revenue</b>                                                                          |                       |                        |                        |                          |
| RE11 - Non Property Tax Items                                                           | -54,346,801           | -56,043,803            | -56,043,803            | (58,253,043.00)          |
| RE12 - Oth R/Property Tax Items                                                         | -2,950,808            | -2,700,000             | -2,700,000             | (2,800,000.00)           |
| RE13 - Departmental Income                                                              | -498,274              | -484,686               | -484,686               | (559,255.00)             |
| RE14 - Shared Services                                                                  | 0                     | 0                      | 0                      | 0.00                     |
| RE15 - Use Of Money & Property                                                          | -1,329,827            | -274,400               | -274,400               | (285,000.00)             |
| RE17 - Fines & Forfeitures                                                              | -100                  | 0                      | 0                      | 0.00                     |
| RE18 - Sale Of Property/Compensa                                                        | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                                                    | -580,330              | -862,000               | -862,000               | (710,000.00)             |
| RE20 - New York State Aid                                                               | -115,406              | -650,000               | -650,000               | (480,000.00)             |
| RE21 - Federal Aid                                                                      | -437                  | 0                      | 0                      | 0.00                     |
| RE22 - Interfund Transfers                                                              | 0                     | 0                      | 0                      | 0.00                     |
| RE36 - Interfund Revenues                                                               | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                                    | <b>-59,821,984</b>    | <b>-61,014,889</b>     | <b>-61,014,889</b>     | <b>(63,087,298.00)</b>   |
| <b>A-1310-9999 - General Fund-DEPARTMENT OF FINANCE-MISCELLANEOUS Total</b>             | <b>-59,821,984</b>    | <b>-61,014,889</b>     | <b>-61,014,889</b>     | <b>(63,087,298.00)</b>   |
| <b>A-1330-ROLL - General Fund-REAL PROPERTY TAX-OTHER TAX ROLLS MAINT &amp; PROCESS</b> |                       |                        |                        |                          |
| <b>Revenue</b>                                                                          |                       |                        |                        |                          |
| RE14 - Shared Services                                                                  | -107,089              | -125,000               | -125,000               | (128,798.00)             |
| <b>Revenue Total</b>                                                                    | <b>-107,089</b>       | <b>-125,000</b>        | <b>-125,000</b>        | <b>(128,798.00)</b>      |
| <b>Expenses</b>                                                                         |                       |                        |                        |                          |
| EX01 - Personal Services                                                                | 45,306                | 47,260                 | 47,260                 | 50,730.00                |
| EX02 - Equipment                                                                        | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                                      | 30,153                | 51,425                 | 51,425                 | 50,928.00                |
| EX08 - Employee Benefits                                                                | 24,205                | 27,132                 | 27,132                 | 27,079.00                |
| <b>Expenses Total</b>                                                                   | <b>99,663</b>         | <b>125,817</b>         | <b>125,817</b>         | <b>128,737.00</b>        |
| <b>A-1330-ROLL - General Fund-REAL PROPERTY TAX-OTHER TAX ROLLS MAINT &amp; PROCE</b>   | <b>-7,426</b>         | <b>817</b>             | <b>817</b>             | <b>(61.00)</b>           |
| <b>A-1355 - General Fund-TAX ASSESSMENT</b>                                             |                       |                        |                        |                          |
| <b>Expenses</b>                                                                         |                       |                        |                        |                          |
| EX04 - Contractual                                                                      | 0                     | 15,000                 | 15,000                 | 5,000.00                 |
| <b>Expenses Total</b>                                                                   | <b>0</b>              | <b>15,000</b>          | <b>15,000</b>          | <b>5,000.00</b>          |

# MISCELLANEOUS COUNTY-WIDE EXPENDITURES / REVENUES

|                                                                               | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|-------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>A-1355 - General Fund-TAX ASSESSMENT Total</b>                             | <b>0</b>              | <b>15,000</b>          | <b>15,000</b>          | <b>5,000.00</b>          |
| <b>A-1362 - General Fund-TAX ADVERTISING &amp; EXPENSE</b>                    |                       |                        |                        |                          |
| <b>Revenue</b>                                                                |                       |                        |                        |                          |
| RE13 - Departmental Income                                                    | -248,645              | -315,000               | -315,000               | (315,000.00)             |
| <b>Revenue Total</b>                                                          | <b>-248,645</b>       | <b>-315,000</b>        | <b>-315,000</b>        | <b>(315,000.00)</b>      |
| <b>Expenses</b>                                                               |                       |                        |                        |                          |
| EX02 - Equipment                                                              | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                            | 255,268               | 300,091                | 300,091                | 301,554.00               |
| <b>Expenses Total</b>                                                         | <b>255,268</b>        | <b>300,091</b>         | <b>300,091</b>         | <b>301,554.00</b>        |
| <b>A-1362 - General Fund-TAX ADVERTISING &amp; EXPENSE Total</b>              | <b>6,623</b>          | <b>-14,909</b>         | <b>-14,909</b>         | <b>(13,446.00)</b>       |
| <b>A-1430-COEM - General Fund-HUMAN RESOURCES-COUNTYWIDE EMPLOYEE EXPS</b>    |                       |                        |                        |                          |
| <b>Revenue</b>                                                                |                       |                        |                        |                          |
| RE14 - Shared Services                                                        | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                          | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>Expenses</b>                                                               |                       |                        |                        |                          |
| EX01 - Personal Services                                                      | 66,541                | 67,040                 | 67,040                 | 70,188.00                |
| EX04 - Contractual                                                            | 122                   | 124                    | 124                    | 129.00                   |
| EX08 - Employee Benefits                                                      | 30,362                | 31,996                 | 31,996                 | 31,698.00                |
| <b>Expenses Total</b>                                                         | <b>97,026</b>         | <b>99,160</b>          | <b>99,160</b>          | <b>102,015.00</b>        |
| <b>A-1430-COEM - General Fund-HUMAN RESOURCES-COUNTYWIDE EMPLOYEE EXPS To</b> | <b>97,026</b>         | <b>99,160</b>          | <b>99,160</b>          | <b>102,015.00</b>        |
| <b>A-1955 - General Fund-PAYMENTS IN LIEU OF TAXES</b>                        |                       |                        |                        |                          |
| <b>Revenue</b>                                                                |                       |                        |                        |                          |
| RE12 - Oth R/Property Tax Items                                               | -591,461              | -464,853               | -464,853               | (830,858.00)             |
| <b>Revenue Total</b>                                                          | <b>-591,461</b>       | <b>-464,853</b>        | <b>-464,853</b>        | <b>(830,858.00)</b>      |
| <b>A-1955 - General Fund-PAYMENTS IN LIEU OF TAXES Total</b>                  | <b>-591,461</b>       | <b>-464,853</b>        | <b>-464,853</b>        | <b>(830,858.00)</b>      |
| <b>A-1985 - General Fund-MUNICIPAL SALES TAX</b>                              |                       |                        |                        |                          |
| <b>Revenue</b>                                                                |                       |                        |                        |                          |
| RE11 - Non Property Tax Items                                                 | -37,892,379           | -39,012,163            | -39,012,163            | (40,620,221.00)          |

# MISCELLANEOUS COUNTY-WIDE EXPENDITURES / REVENUES

|                                                                              | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>Revenue Total</b>                                                         | <b>-37,892,379</b>    | <b>-39,012,163</b>     | <b>-39,012,163</b>     | <b>(40,620,221.00)</b>   |
| <b>Expenses</b>                                                              |                       |                        |                        |                          |
| EX04 - Contractual                                                           | 37,892,379            | 39,012,883             | 39,012,883             | 40,620,221.00            |
| <b>Expenses Total</b>                                                        | <b>37,892,379</b>     | <b>39,012,883</b>      | <b>39,012,883</b>      | <b>40,620,221.00</b>     |
| <b>A-1985 - General Fund-MUNICIPAL SALES TAX Total</b>                       | <b>0</b>              | <b>720</b>             | <b>720</b>             | <b>0.00</b>              |
| <b>A-1990 - General Fund-CONTINGENT ACCOUNT</b>                              |                       |                        |                        |                          |
| <b>Revenue</b>                                                               |                       |                        |                        |                          |
| RE18 - Sale Of Property/Compensa                                             | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                         | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>Expenses</b>                                                              |                       |                        |                        |                          |
| EX01 - Personal Services                                                     | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                           | 0                     | 0                      | 0                      | 0.00                     |
| EX08 - Employee Benefits                                                     | 0                     | 0                      | 0                      | 0.00                     |
| <b>Expenses Total</b>                                                        | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>A-1990 - General Fund-CONTINGENT ACCOUNT Total</b>                        | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>A-2490 - General Fund-COMMUNITY COLLEGE TUITION</b>                       |                       |                        |                        |                          |
| <b>Revenue</b>                                                               |                       |                        |                        |                          |
| RE14 - Shared Services                                                       | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                                         | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                         | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>Expenses</b>                                                              |                       |                        |                        |                          |
| EX04 - Contractual                                                           | 4,870,698             | 4,953,721              | 4,953,721              | 5,052,796.00             |
| <b>Expenses Total</b>                                                        | <b>4,870,698</b>      | <b>4,953,721</b>       | <b>4,953,721</b>       | <b>5,052,796.00</b>      |
| <b>A-2490 - General Fund-COMMUNITY COLLEGE TUITION Total</b>                 | <b>4,870,698</b>      | <b>4,953,721</b>       | <b>4,953,721</b>       | <b>5,052,796.00</b>      |
| <b>A-3410-3411 - General Fund-BASIC FIRE ACADEMY-FIRE SERVICE LOAN/GRANT</b> |                       |                        |                        |                          |
| <b>Revenue</b>                                                               |                       |                        |                        |                          |
| RE14 - Shared Services                                                       | -3,616                | -2,500                 | -2,500                 | (3,000.00)               |
| RE15 - Use Of Money & Property                                               | -19,112               | -14,406                | -14,406                | (15,913.00)              |

# MISCELLANEOUS COUNTY-WIDE EXPENDITURES / REVENUES

|                                                                                    | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|------------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>Revenue Total</b>                                                               | <b>-22,727</b>        | <b>-16,906</b>         | <b>-16,906</b>         | <b>(18,913.00)</b>       |
| <b>Expenses</b>                                                                    |                       |                        |                        |                          |
| EX04 - Contractual                                                                 | 0                     | 0                      | 0                      | 0.00                     |
| <b>Expenses Total</b>                                                              | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>A-3410-3411 - General Fund-BASIC FIRE ACADEMY-FIRE SERVICE LOAN/GRANT Total</b> | <b>-22,727</b>        | <b>-16,906</b>         | <b>-16,906</b>         | <b>(18,913.00)</b>       |
| <b>A-9730 - General Fund-DEBT SERVICE/BANS</b>                                     |                       |                        |                        |                          |
| <b>Revenue</b>                                                                     |                       |                        |                        |                          |
| RE11 - Non Property Tax Items                                                      | -1,409,295            | -1,600,000             | -1,600,000             | (1,510,000.00)           |
| RE13 - Departmental Income                                                         | -424,713              | -427,613               | -427,613               | (425,313.00)             |
| RE15 - Use Of Money & Property                                                     | 0                     | 0                      | 0                      | 0.00                     |
| RE18 - Sale Of Property/Compensa                                                   | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                                               | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                                          | -324,880              | -325,000               | -325,000               | (328,812.00)             |
| RE22 - Interfund Transfers                                                         | 0                     | 0                      | 0                      | 0.00                     |
| RE23 - Proceeds L/T Obligations                                                    | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                               | <b>-2,158,887</b>     | <b>-2,352,613</b>      | <b>-2,352,613</b>      | <b>(2,264,125.00)</b>    |
| <b>Expenses</b>                                                                    |                       |                        |                        |                          |
| EX06 - Principal                                                                   | 2,811,825             | 2,910,635              | 2,910,635              | 2,709,200.00             |
| EX07 - Interest                                                                    | 709,509               | 625,763                | 625,763                | 538,535.00               |
| <b>Expenses Total</b>                                                              | <b>3,521,334</b>      | <b>3,536,398</b>       | <b>3,536,398</b>       | <b>3,247,735.00</b>      |
| <b>A-9730 - General Fund-DEBT SERVICE/BANS Total</b>                               | <b>1,362,447</b>      | <b>1,183,785</b>       | <b>1,183,785</b>       | <b>983,610.00</b>        |
| <b>A-9901 - General Fund-TRANSFER TO OTHER FUNDS</b>                               |                       |                        |                        |                          |
| <b>Revenue</b>                                                                     |                       |                        |                        |                          |
| RE15 - Use Of Money & Property                                                     | 0                     | 0                      | -70,000                | 0.00                     |
| RE21 - Federal Aid                                                                 | -3,750                | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                               | <b>-3,750</b>         | <b>0</b>               | <b>-70,000</b>         | <b>0.00</b>              |
| <b>Expenses</b>                                                                    |                       |                        |                        |                          |
| EX09 - Interfund Transfers                                                         | 18,676,815            | 18,264,182             | 18,334,182             | 18,027,433.00            |
| <b>Expenses Total</b>                                                              | <b>18,676,815</b>     | <b>18,264,182</b>      | <b>18,334,182</b>      | <b>18,027,433.00</b>     |

Fund: A GENERAL FUND

## MISCELLANEOUS COUNTY-WIDE EXPENDITURES / REVENUES

|                                                            | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>A-9901 - General Fund-TRANSFER TO OTHER FUNDS Total</b> | <b>18,673,065</b>     | <b>18,264,182</b>      | <b>18,264,182</b>      | <b>18,027,433.00</b>     |
| <b>A-9950 - General Fund-TRANSFER TO CAPITAL</b>           |                       |                        |                        |                          |
| <b>Revenue</b>                                             |                       |                        |                        |                          |
| RE15 - Use Of Money & Property                             | -2,233,337            | -1,963,264             | -2,220,264             | (2,201,379.00)           |
| RE21 - Federal Aid                                         | -1,017,565            | 0                      | -3,400,000             | 0.00                     |
| <b>Revenue Total</b>                                       | <b>-3,250,902</b>     | <b>-1,963,264</b>      | <b>-5,620,264</b>      | <b>(2,201,379.00)</b>    |
| <b>Expenses</b>                                            |                       |                        |                        |                          |
| EX09 - Interfund Transfers                                 | 3,676,354             | 4,281,114              | 8,113,072              | 2,201,379.00             |
| <b>Expenses Total</b>                                      | <b>3,676,354</b>      | <b>4,281,114</b>       | <b>8,113,072</b>       | <b>2,201,379.00</b>      |
| <b>A-9950 - General Fund-TRANSFER TO CAPITAL Total</b>     | <b>425,453</b>        | <b>2,317,850</b>       | <b>2,492,808</b>       | <b>0.00</b>              |
| <b>FUND TOTAL</b>                                          | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0</b>                 |

**2026 TENTATIVE BUDGET  
PERSONNEL ANALYSIS  
FULL TIME EQUIVALENT (FTE)**

| <b>DEPARTMENT</b>                                    | <b>2025<br/>ADOPTED<br/>BUDGET</b> | <b>2026<br/>TENTATIVE<br/>BUDGET</b> | <b><i>YR to YR<br/>INC /<br/>(DEC)</i></b> |
|------------------------------------------------------|------------------------------------|--------------------------------------|--------------------------------------------|
| <b>2400 - Public Facilities</b>                      | <b>38.80</b>                       | <b>40.80</b>                         | <b>2.00</b>                                |
| D-5110 - County Road Fund-MAINTENANCE OF ROADS       |                                    | 1.00                                 | 1.00                                       |
| EL-8160-1000 - Landfill-ENVIRONMENT-LANDFILL         | 36.45                              | 37.35                                | .90                                        |
| EL-8160-6000 - Landfill-ENVIRONMENT-CLOSED LANDFILLS | .50                                | .50                                  | .00                                        |
| EL-8160-7000 - Landfill-ENVIRONMENT-RECYCLING        | 1.80                               | 1.90                                 | .10                                        |
| EL-8189 - Landfill-OTH ENV - HOUSE HAZ WASTE         | .05                                | .05                                  | .00                                        |

## ENVIRONMENT - ENERGY

|                                                              | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|--------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>EE-8410 - Energy Fund-ENERGY GENERATION</b>               |                       |                        |                        |                          |
| <b>Revenue</b>                                               |                       |                        |                        |                          |
| RE13 - Departmental Income                                   | 0                     | 0                      | 0                      | 0.00                     |
| RE15 - Use Of Money & Property                               | -1,060,096            | -1,267,148             | -1,267,148             | (1,057,528.00)           |
| RE18 - Sale Of Property/Compensa                             | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                         | -3,855                | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                    | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                         | <b>-1,063,951</b>     | <b>-1,267,148</b>      | <b>-1,267,148</b>      | <b>(1,057,528.00)</b>    |
| <b>Expenses</b>                                              |                       |                        |                        |                          |
| EX01 - Personal Services                                     | 0                     | 0                      | 0                      | 0.00                     |
| EX02 - Equipment                                             | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                           | 716,414               | 703,157                | 703,157                | 714,398.00               |
| EX07 - Interest                                              | 0                     | 0                      | 0                      | 0.00                     |
| EX08 - Employee Benefits                                     | 0                     | 0                      | 0                      | 0.00                     |
| EX09 - Interfund Transfers                                   | 0                     | 0                      | 0                      | 0.00                     |
| <b>Expenses Total</b>                                        | <b>716,414</b>        | <b>703,157</b>         | <b>703,157</b>         | <b>714,398.00</b>        |
| <b>EE-8410 - Energy Fund-ENERGY GENERATION Total</b>         | <b>-347,537</b>       | <b>-563,991</b>        | <b>-563,991</b>        | <b>(343,130.00)</b>      |
| <b>EE-9710 - Energy Fund-DEBT SERVICE/SERIAL BONDS</b>       |                       |                        |                        |                          |
| <b>Expenses</b>                                              |                       |                        |                        |                          |
| EX06 - Principal                                             | 0                     | 0                      | 0                      | 0.00                     |
| EX07 - Interest                                              | 142,554               | 299,261                | 299,261                | 79,571.00                |
| <b>Expenses Total</b>                                        | <b>142,554</b>        | <b>299,261</b>         | <b>299,261</b>         | <b>79,571.00</b>         |
| <b>EE-9710 - Energy Fund-DEBT SERVICE/SERIAL BONDS Total</b> | <b>142,554</b>        | <b>299,261</b>         | <b>299,261</b>         | <b>79,571.00</b>         |
| <b>FUND TOTAL</b>                                            | <b>-204,983</b>       | <b>-264,730</b>        | <b>-264,730</b>        | <b>-263,559</b>          |

## ENVIRONMENT - LANDFILL

|                                                                   | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|-------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>EL-8160-1000 - Landfill-ENVIRONMENT-LANDFILL</b>               |                       |                        |                        |                          |
| <b>Revenue</b>                                                    |                       |                        |                        |                          |
| RE13 - Departmental Income                                        | -6,941,349            | -5,890,000             | -5,890,000             | (5,645,000.00)           |
| RE14 - Shared Services                                            | -2,128,238            | -1,964,600             | -1,964,600             | (1,913,100.00)           |
| RE15 - Use Of Money & Property                                    | -1,323,399            | -899,238               | -899,238               | (1,026,009.00)           |
| RE18 - Sale Of Property/Compensa                                  | 0                     | 0                      | -149,428               | 0.00                     |
| RE19 - Miscellaneous                                              | -3,801                | -8,000                 | -8,000                 | 0.00                     |
| RE20 - New York State Aid                                         | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                                | -31                   | 0                      | 0                      | 0.00                     |
| RE22 - Interfund Transfers                                        | 0                     | 0                      | 0                      | 0.00                     |
| RE99 - Balancing Tool                                             | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                              | <b>-10,396,818</b>    | <b>-8,761,838</b>      | <b>-8,911,266</b>      | <b>(8,584,109.00)</b>    |
| <b>Expenses</b>                                                   |                       |                        |                        |                          |
| EX01 - Personal Services                                          | 2,532,324             | 2,631,135              | 2,631,135              | 2,754,684.00             |
| EX02 - Equipment                                                  | 0                     | 12,800                 | 12,800                 | 10,900.00                |
| EX04 - Contractual                                                | 4,497,691             | 4,728,423              | 5,045,410              | 4,691,840.00             |
| EX08 - Employee Benefits                                          | 1,171,965             | 1,632,485              | 1,632,485              | 1,385,909.00             |
| <b>Expenses Total</b>                                             | <b>8,201,979</b>      | <b>9,004,843</b>       | <b>9,321,830</b>       | <b>8,843,333.00</b>      |
| <b>EL-8160-1000 - Landfill-ENVIRONMENT-LANDFILL Total</b>         | <b>-2,194,838</b>     | <b>243,005</b>         | <b>410,564</b>         | <b>259,224.00</b>        |
| <b>EL-8160-6000 - Landfill-ENVIRONMENT-CLOSED LANDFILLS</b>       |                       |                        |                        |                          |
| <b>Revenue</b>                                                    |                       |                        |                        |                          |
| RE22 - Interfund Transfers                                        | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                              | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>Expenses</b>                                                   |                       |                        |                        |                          |
| EX01 - Personal Services                                          | 24,751                | 35,153                 | 35,153                 | 36,194.00                |
| EX04 - Contractual                                                | 44,241                | 85,762                 | 85,762                 | 81,065.00                |
| EX08 - Employee Benefits                                          | 12,742                | 18,187                 | 18,187                 | 17,443.00                |
| <b>Expenses Total</b>                                             | <b>81,735</b>         | <b>139,102</b>         | <b>139,102</b>         | <b>134,702.00</b>        |
| <b>EL-8160-6000 - Landfill-ENVIRONMENT-CLOSED LANDFILLS Total</b> | <b>81,735</b>         | <b>139,102</b>         | <b>139,102</b>         | <b>134,702.00</b>        |
| <b>EL-8160-7000 - Landfill-ENVIRONMENT-RECYCLING</b>              |                       |                        |                        |                          |
| <b>Revenue</b>                                                    |                       |                        |                        |                          |

## ENVIRONMENT - LANDFILL

|                                                            | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| RE13 - Departmental Income                                 | -82,639               | -90,000                | -90,000                | (80,000.00)              |
| RE14 - Shared Services                                     | 0                     | 0                      | 0                      | 0.00                     |
| RE18 - Sale Of Property/Compensa                           | -136,158              | -105,000               | -105,000               | (110,000.00)             |
| RE20 - New York State Aid                                  | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                       | <b>-218,797</b>       | <b>-195,000</b>        | <b>-195,000</b>        | <b>(190,000.00)</b>      |
| <b>Expenses</b>                                            |                       |                        |                        |                          |
| EX01 - Personal Services                                   | 79,744                | 119,883                | 119,883                | 135,820.00               |
| EX02 - Equipment                                           | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                         | 3,350                 | 28,236                 | 28,236                 | 12,246.00                |
| EX08 - Employee Benefits                                   | 53,372                | 52,785                 | 52,785                 | 48,752.00                |
| <b>Expenses Total</b>                                      | <b>136,466</b>        | <b>200,904</b>         | <b>200,904</b>         | <b>196,818.00</b>        |
| <b>EL-8160-7000 - Landfill-ENVIRONMENT-RECYCLING Total</b> | <b>-82,332</b>        | <b>5,904</b>           | <b>5,904</b>           | <b>6,818.00</b>          |
| <b>EL-8189 - Landfill-OTH ENV - HOUSE HAZ WASTE</b>        |                       |                        |                        |                          |
| <b>Revenue</b>                                             |                       |                        |                        |                          |
| RE13 - Departmental Income                                 | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                  | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                       | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>Expenses</b>                                            |                       |                        |                        |                          |
| EX01 - Personal Services                                   | 3,573                 | 3,825                  | 3,825                  | 3,851.00                 |
| EX02 - Equipment                                           | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                         | 38,107                | 35,006                 | 35,006                 | 40,006.00                |
| EX08 - Employee Benefits                                   | 1,408                 | 1,800                  | 1,800                  | 1,719.00                 |
| <b>Expenses Total</b>                                      | <b>43,088</b>         | <b>40,631</b>          | <b>40,631</b>          | <b>45,576.00</b>         |
| <b>EL-8189 - Landfill-OTH ENV - HOUSE HAZ WASTE Total</b>  | <b>43,088</b>         | <b>40,631</b>          | <b>40,631</b>          | <b>45,576.00</b>         |
| <b>EL-9710 - Landfill-DEBT SERVICE/SERIAL BONDS</b>        |                       |                        |                        |                          |
| <b>Expenses</b>                                            |                       |                        |                        |                          |
| EX06 - Principal                                           | 0                     | 0                      | 0                      | 0.00                     |
| EX07 - Interest                                            | 195,654               | 188,873                | 188,873                | 152,629.00               |
| <b>Expenses Total</b>                                      | <b>195,654</b>        | <b>188,873</b>         | <b>188,873</b>         | <b>152,629.00</b>        |
| <b>EL-9710 - Landfill-DEBT SERVICE/SERIAL BONDS Total</b>  | <b>195,654</b>        | <b>188,873</b>         | <b>188,873</b>         | <b>152,629.00</b>        |

ENVIRONMENT - LANDFILL

|            | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|------------|-----------------------|------------------------|------------------------|--------------------------|
| FUND TOTAL | -1,956,693            | 617,515                | 785,074                | 598,949                  |

**2026 TENTATIVE BUDGET  
PERSONNEL ANALYSIS  
FULL TIME EQUIVALENT (FTE)**

| <b>DEPARTMENT</b>                                    | <b>2025<br/>ADOPTED<br/>BUDGET</b> | <b>2026<br/>TENTATIVE<br/>BUDGET</b> | <b><i>YR to YR<br/>INC /<br/>(DEC)</i></b> |
|------------------------------------------------------|------------------------------------|--------------------------------------|--------------------------------------------|
| <b>2700 - South &amp; Center Chaut Lake Sewr</b>     | <b>17.33</b>                       | <b>18.33</b>                         | <b>1.00</b>                                |
| ESS-8120 - South Chautauqua Lake Swr-SANITARY SEWERS | 7.33                               | 9.33                                 | 2.00                                       |
| ESS-8130 - South Chautauqua Lake Swr-SEWAGE TREATMEN | 10.00                              | 9.00                                 | -1.00                                      |

# SOUTH & CENTER CHAUTAUQUA LAKE SEWER DISTRICT

|                                                                   | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|-------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>ESS-8110 - South Chautauqua Lake Swr-ADMINISTRATION</b>        |                       |                        |                        |                          |
| <b>Revenue</b>                                                    |                       |                        |                        |                          |
| RE13 - Departmental Income                                        | 0                     | 0                      | 0                      | 0.00                     |
| RE15 - Use Of Money & Property                                    | 0                     | 0                      | 0                      | 0.00                     |
| RE19 - Miscellaneous                                              | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                              | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>Expenses</b>                                                   |                       |                        |                        |                          |
| EX01 - Personal Services                                          | 0                     | 0                      | 0                      | 0.00                     |
| EX02 - Equipment                                                  | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                | 0                     | 0                      | 0                      | 0.00                     |
| EX08 - Employee Benefits                                          | 0                     | 0                      | 0                      | 0.00                     |
| <b>Expenses Total</b>                                             | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>ESS-8110 - South Chautauqua Lake Swr-ADMINISTRATION Total</b>  | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>ESS-8120 - South Chautauqua Lake Swr-SANITARY SEWERS</b>       |                       |                        |                        |                          |
| <b>Revenue</b>                                                    |                       |                        |                        |                          |
| RE13 - Departmental Income                                        | 0                     | 0                      | 0                      | 0.00                     |
| RE14 - Shared Services                                            | 0                     | 0                      | 0                      | 0.00                     |
| RE18 - Sale Of Property/Compensa                                  | 0                     | 0                      | 0                      | (55,000.00)              |
| RE19 - Miscellaneous                                              | -4,400                | -500                   | -500                   | 0.00                     |
| RE20 - New York State Aid                                         | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                                | 501                   | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                              | <b>-3,899</b>         | <b>-500</b>            | <b>-500</b>            | <b>(55,000.00)</b>       |
| <b>Expenses</b>                                                   |                       |                        |                        |                          |
| EX01 - Personal Services                                          | 484,924               | 523,801                | 523,801                | 625,400.00               |
| EX02 - Equipment                                                  | 15,172                | 123,000                | 123,000                | 144,400.00               |
| EX04 - Contractual                                                | 1,406,424             | 1,203,102              | 1,205,979              | 1,880,763.00             |
| EX08 - Employee Benefits                                          | 249,974               | 278,309                | 278,309                | 336,696.00               |
| <b>Expenses Total</b>                                             | <b>2,156,494</b>      | <b>2,128,212</b>       | <b>2,131,089</b>       | <b>2,987,259.00</b>      |
| <b>ESS-8120 - South Chautauqua Lake Swr-SANITARY SEWERS Total</b> | <b>2,152,594</b>      | <b>2,127,712</b>       | <b>2,130,589</b>       | <b>2,932,259.00</b>      |
| <b>ESS-8130 - South Chautauqua Lake Swr-SEWAGE TREATMENT</b>      |                       |                        |                        |                          |
| <b>Revenue</b>                                                    |                       |                        |                        |                          |

# SOUTH & CENTER CHAUTAUQUA LAKE SEWER DISTRICT

|                                                                             | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|-----------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| RE13 - Departmental Income                                                  | -3,194,134            | -3,231,014             | -3,231,014             | (3,409,496.00)           |
| RE14 - Shared Services                                                      | 0                     | 0                      | 0                      | 0.00                     |
| RE15 - Use Of Money & Property                                              | -108,063              | -73,897                | -73,897                | (77,328.00)              |
| RE18 - Sale Of Property/Compensa                                            | -38,524               | -32,000                | -32,000                | (2,000.00)               |
| RE19 - Miscellaneous                                                        | 0                     | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                                          | -899                  | 0                      | 0                      | 0.00                     |
| RE22 - Interfund Transfers                                                  | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                        | <b>-3,341,620</b>     | <b>-3,336,911</b>      | <b>-3,336,911</b>      | <b>(3,488,824.00)</b>    |
| <b>Expenses</b>                                                             |                       |                        |                        |                          |
| EX01 - Personal Services                                                    | 712,390               | 758,595                | 758,595                | 726,431.00               |
| EX02 - Equipment                                                            | 1,098                 | 16,800                 | 16,800                 | 18,000.00                |
| EX04 - Contractual                                                          | 1,432,478             | 2,149,059              | 2,183,964              | 1,748,426.00             |
| EX08 - Employee Benefits                                                    | 528,170               | 682,807                | 682,807                | 578,097.00               |
| <b>Expenses Total</b>                                                       | <b>2,674,136</b>      | <b>3,607,261</b>       | <b>3,642,166</b>       | <b>3,070,954.00</b>      |
| <b>ESS-8130 - South Chautauqua Lake Swr-SEWAGE TREATMENT Total</b>          | <b>-667,484</b>       | <b>270,350</b>         | <b>305,255</b>         | <b>(417,870.00)</b>      |
| <b>ESS-9089 - South Chautauqua Lake Swr-UNDISTRIBUTED BENEFITS</b>          |                       |                        |                        |                          |
| <b>Expenses</b>                                                             |                       |                        |                        |                          |
| EX01 - Personal Services                                                    | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                          | 0                     | 250,000                | 250,000                | 250,000.00               |
| EX08 - Employee Benefits                                                    | 0                     | 0                      | 0                      | 0.00                     |
| <b>Expenses Total</b>                                                       | <b>0</b>              | <b>250,000</b>         | <b>250,000</b>         | <b>250,000.00</b>        |
| <b>ESS-9089 - South Chautauqua Lake Swr-UNDISTRIBUTED BENEFITS Total</b>    | <b>0</b>              | <b>250,000</b>         | <b>250,000</b>         | <b>250,000.00</b>        |
| <b>ESS-9710 - South Chautauqua Lake Swr-DEBT SERVICE/SERIAL BONDS</b>       |                       |                        |                        |                          |
| <b>Expenses</b>                                                             |                       |                        |                        |                          |
| EX07 - Interest                                                             | 42,049                | 0                      | 0                      | 0.00                     |
| <b>Expenses Total</b>                                                       | <b>42,049</b>         | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>ESS-9710 - South Chautauqua Lake Swr-DEBT SERVICE/SERIAL BONDS Total</b> | <b>42,049</b>         | <b>0</b>               | <b>0</b>               | <b>0.00</b>              |
| <b>ESS-9730 - South Chautauqua Lake Swr-DEBT SERVICE/BANS</b>               |                       |                        |                        |                          |
| <b>Expenses</b>                                                             |                       |                        |                        |                          |
| EX06 - Principal                                                            | 0                     | 0                      | 0                      | 0.00                     |

SOUTH & CENTER CHAUTAUQUA LAKE  
SEWER DISTRICT

|                                                              | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|--------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| EX07 - Interest                                              | 0                     | 45,690                 | 45,690                 | 42,465.00                |
| EX4M - Balancing Tool                                        | 0                     | 0                      | 0                      | 0.00                     |
| Expenses Total                                               | 0                     | 45,690                 | 45,690                 | 42,465.00                |
| ESS-9730 - South Chautauqua Lake Swr-DEBT SERVICE/BANS Total | 0                     | 45,690                 | 45,690                 | 42,465.00                |
| FUND TOTAL                                                   | 1,527,159             | 2,693,752              | 2,731,534              | 2,806,854                |

**2026 TENTATIVE BUDGET  
PERSONNEL ANALYSIS  
FULL TIME EQUIVALENT (FTE)**

| <b>DEPARTMENT</b>                                            | <b>2025<br/>ADOPTED<br/>BUDGET</b> | <b>2026<br/>TENTATIVE<br/>BUDGET</b> | <b>YR to YR<br/>INC /<br/>(DEC)</b> |
|--------------------------------------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| <b>2800 - North Chaut Lake Sewer Distr</b>                   | <b>4.00</b>                        | <b>4.00</b>                          | <b>.00</b>                          |
| <b>ESN-8120 - North Chautauqua Lake Swr-SANITARY SEWERS</b>  | <b>1.10</b>                        | <b>1.10</b>                          | <b>.00</b>                          |
| <b>ESN-8130 - North Chautauqua Lake Swr-SEWAGE TREATMEN</b>  | <b>2.00</b>                        | <b>1.80</b>                          | <b>-.20</b>                         |
| <b>ESP-8120 - Prtlnd, Pmfrr, Dnk Sewer-SANITARY SEWERS</b>   | <b>.70</b>                         | <b>.70</b>                           | <b>.00</b>                          |
| <b>ESP-8130 - Prtlnd, Pmfrr, Dnk Sewer-SEWAGE TREATMENT</b>  |                                    | <b>.20</b>                           | <b>.20</b>                          |
| <b>EW-8120 - North Cty Industrial Dist 1-SANITARY SEWERS</b> | <b>.05</b>                         | <b>.05</b>                           | <b>.00</b>                          |
| <b>EW-8310 - North Cty Industrial Dist 1-WATER DISTRICT</b>  | <b>.15</b>                         | <b>.15</b>                           | <b>.00</b>                          |

# NORTH CHAUTAUQUA LAKE SEWER DISTRICT

|                                                                                 | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|---------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>ESN-8120 - North Chautauqua Lake Swr-SANITARY SEWERS</b>                     |                       |                        |                        |                          |
| <b>Revenue</b>                                                                  |                       |                        |                        |                          |
| RE14 - Shared Services                                                          | -31,500               | -31,680                | -31,680                | (40,731.00)              |
| RE16 - Licenses & Permits                                                       | -300                  | 0                      | 0                      | (300.00)                 |
| <b>Revenue Total</b>                                                            | <b>-31,800</b>        | <b>-31,680</b>         | <b>-31,680</b>         | <b>(41,031.00)</b>       |
| <b>Expenses</b>                                                                 |                       |                        |                        |                          |
| EX01 - Personal Services                                                        | 69,684                | 63,412                 | 63,412                 | 69,115.00                |
| EX02 - Equipment                                                                | 16,632                | 54,156                 | 54,156                 | 86,086.00                |
| EX04 - Contractual                                                              | 164,296               | 237,688                | 237,688                | 236,750.00               |
| EX08 - Employee Benefits                                                        | 19,460                | 27,320                 | 27,320                 | 28,562.00                |
| <b>Expenses Total</b>                                                           | <b>270,073</b>        | <b>382,576</b>         | <b>382,576</b>         | <b>420,513.00</b>        |
| <b>ESN-8120 - North Chautauqua Lake Swr-SANITARY SEWERS Total</b>               | <b>238,273</b>        | <b>350,896</b>         | <b>350,896</b>         | <b>379,482.00</b>        |
| <b>ESN-8130 - North Chautauqua Lake Swr-SEWAGE TREATMENT</b>                    |                       |                        |                        |                          |
| <b>Revenue</b>                                                                  |                       |                        |                        |                          |
| RE13 - Departmental Income                                                      | -14,555               | -16,100                | -16,100                | (16,080.00)              |
| RE14 - Shared Services                                                          | -63,000               | -63,360                | -63,360                | (80,589.00)              |
| RE15 - Use Of Money & Property                                                  | -37,369               | -23,961                | -23,961                | (27,470.00)              |
| RE19 - Miscellaneous                                                            | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                                       | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                            | <b>-114,924</b>       | <b>-103,421</b>        | <b>-103,421</b>        | <b>(124,139.00)</b>      |
| <b>Expenses</b>                                                                 |                       |                        |                        |                          |
| EX01 - Personal Services                                                        | 148,966               | 204,443                | 204,443                | 152,784.00               |
| EX02 - Equipment                                                                | 0                     | 0                      | 0                      | 50,000.00                |
| EX04 - Contractual                                                              | 604,194               | 528,399                | 528,399                | 538,605.00               |
| EX08 - Employee Benefits                                                        | 82,314                | 129,658                | 129,658                | 102,169.00               |
| <b>Expenses Total</b>                                                           | <b>835,474</b>        | <b>862,500</b>         | <b>862,500</b>         | <b>843,558.00</b>        |
| <b>ESN-8130 - North Chautauqua Lake Swr-SEWAGE TREATMENT Total</b>              | <b>720,550</b>        | <b>759,079</b>         | <b>759,079</b>         | <b>719,419.00</b>        |
| <b>ESN-8130-9999 - North Chautauqua Lake Swr-SEWAGE TREATMENT-MISCELLANEOUS</b> |                       |                        |                        |                          |
| <b>Revenue</b>                                                                  |                       |                        |                        |                          |
| RE13 - Departmental Income                                                      | -994,472              | -1,053,585             | -1,053,585             | (1,130,000.00)           |
| RE15 - Use Of Money & Property                                                  | 0                     | 0                      | 0                      | 0.00                     |

NORTH CHAUTAUQUA LAKE SEWER DISTRICT

|                                                                                | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|--------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| Revenue Total                                                                  | -994,472              | -1,053,585             | -1,053,585             | (1,130,000.00)           |
| ESN-8130-9999 - North Chautauqua Lake Swr-SEWAGE TREATMENT-MISCELLANEOUS       | -994,472              | -1,053,585             | -1,053,585             | (1,130,000.00)           |
| ESN-9730-9732 - North Chautauqua Lake Swr-DEBT SERVICE/BANS-NCLSD DEBT SERVICE |                       |                        |                        |                          |
| Expenses                                                                       |                       |                        |                        |                          |
| EX06 - Principal                                                               | 0                     | 0                      | 0                      | 0.00                     |
| EX07 - Interest                                                                | 0                     | 0                      | 0                      | 11,211.00                |
| Expenses Total                                                                 | 0                     | 0                      | 0                      | 11,211.00                |
| ESN-9730-9732 - North Chautauqua Lake Swr-DEBT SERVICE/BANS-NCLSD DEBT SERVI   | 0                     | 0                      | 0                      | 11,211.00                |
| FUND TOTAL                                                                     | -35,650               | 56,390                 | 56,390                 | -19,888                  |

# PORTLAND, POMFRET, DUNKIRK SEWER DISTRICT

|                                                                   | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|-------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>ESP-8120 - Prtlnd, Pmfrt, Dnk Sewer-SANITARY SEWERS</b>        |                       |                        |                        |                          |
| <b>Revenue</b>                                                    |                       |                        |                        |                          |
| RE14 - Shared Services                                            | -840                  | -840                   | -840                   | (840.00)                 |
| RE16 - Licenses & Permits                                         | -100                  | 0                      | 0                      | 0.00                     |
| RE18 - Sale Of Property/Compensa                                  | 0                     | 0                      | 0                      | 0.00                     |
| RE20 - New York State Aid                                         | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                              | <b>-940</b>           | <b>-840</b>            | <b>-840</b>            | <b>(840.00)</b>          |
| <b>Expenses</b>                                                   |                       |                        |                        |                          |
| EX01 - Personal Services                                          | 36,420                | 48,079                 | 48,079                 | 51,983.00                |
| EX02 - Equipment                                                  | 0                     | 0                      | 1,585                  | 0.00                     |
| EX04 - Contractual                                                | 104,289               | 131,926                | 231,526                | 121,841.00               |
| EX08 - Employee Benefits                                          | 10,974                | 35,075                 | 35,075                 | 34,472.00                |
| <b>Expenses Total</b>                                             | <b>151,683</b>        | <b>215,080</b>         | <b>316,265</b>         | <b>208,296.00</b>        |
| <b>ESP-8120 - Prtlnd, Pmfrt, Dnk Sewer-SANITARY SEWERS Total</b>  | <b>150,743</b>        | <b>214,240</b>         | <b>315,425</b>         | <b>207,456.00</b>        |
| <b>ESP-8130 - Prtlnd, Pmfrt, Dnk Sewer-SEWAGE TREATMENT</b>       |                       |                        |                        |                          |
| <b>Revenue</b>                                                    |                       |                        |                        |                          |
| RE13 - Departmental Income                                        | -451,019              | -384,500               | -384,500               | (384,560.00)             |
| RE15 - Use Of Money & Property                                    | -14,635               | -9,444                 | -9,444                 | (12,881.00)              |
| <b>Revenue Total</b>                                              | <b>-465,654</b>       | <b>-393,944</b>        | <b>-393,944</b>        | <b>(397,441.00)</b>      |
| <b>Expenses</b>                                                   |                       |                        |                        |                          |
| EX01 - Personal Services                                          | 22,135                | 9,436                  | 9,436                  | 27,315.00                |
| EX04 - Contractual                                                | 95,428                | 174,033                | 174,033                | 177,218.00               |
| EX08 - Employee Benefits                                          | 24,747                | 8,818                  | 8,818                  | 14,196.00                |
| <b>Expenses Total</b>                                             | <b>142,310</b>        | <b>192,287</b>         | <b>192,287</b>         | <b>218,729.00</b>        |
| <b>ESP-8130 - Prtlnd, Pmfrt, Dnk Sewer-SEWAGE TREATMENT Total</b> | <b>-323,344</b>       | <b>-201,657</b>        | <b>-201,657</b>        | <b>(178,712.00)</b>      |
| <b>FUND TOTAL</b>                                                 | <b>-172,601</b>       | <b>12,583</b>          | <b>113,768</b>         | <b>28,744</b>            |

**2026 TENTATIVE BUDGET  
PERSONNEL ANALYSIS  
FULL TIME EQUIVALENT (FTE)**

| <b>DEPARTMENT</b>                                     | <b>2025<br/>ADOPTED<br/>BUDGET</b> | <b>2026<br/>TENTATIVE<br/>BUDGET</b> | <b>YR to YR<br/>INC /<br/>(DEC)</b> |
|-------------------------------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| <b>3800 - North Co Indus Water District #1</b>        | <b>1.00</b>                        | <b>1.00</b>                          | <b>.00</b>                          |
| EW-8120 - North Cty Industrial Dist 1-SANITARY SEWERS | .25                                | .25                                  | .00                                 |
| EW-8310 - North Cty Industrial Dist 1-WATER DISTRICT  | .75                                | .75                                  | .00                                 |

# NORTH COUNTY INDUSTRIAL WATER AND SEWER DISTRICT #1

|                                                                    | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|--------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>EW-8120 - North Cty Industrial Dist 1-SANITARY SEWERS</b>       |                       |                        |                        |                          |
| <b>Revenue</b>                                                     |                       |                        |                        |                          |
| RE13 - Departmental Income                                         | -20,023               | -24,000                | -24,000                | (24,000.00)              |
| RE15 - Use Of Money & Property                                     | 0                     | -342                   | -342                   | (1,511.00)               |
| <b>Revenue Total</b>                                               | <b>-20,023</b>        | <b>-24,342</b>         | <b>-24,342</b>         | <b>(25,511.00)</b>       |
| <b>Expenses</b>                                                    |                       |                        |                        |                          |
| EX01 - Personal Services                                           | 8,182                 | 11,650                 | 11,650                 | 12,672.00                |
| EX02 - Equipment                                                   | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                 | 15,019                | 12,267                 | 12,267                 | 12,394.00                |
| EX08 - Employee Benefits                                           | 3,265                 | 5,110                  | 5,110                  | 5,635.00                 |
| <b>Expenses Total</b>                                              | <b>26,465</b>         | <b>29,027</b>          | <b>29,027</b>          | <b>30,701.00</b>         |
| <b>EW-8120 - North Cty Industrial Dist 1-SANITARY SEWERS Total</b> | <b>6,443</b>          | <b>4,685</b>           | <b>4,685</b>           | <b>5,190.00</b>          |
| <b>EW-8310 - North Cty Industrial Dist 1-WATER DISTRICT</b>        |                       |                        |                        |                          |
| <b>Revenue</b>                                                     |                       |                        |                        |                          |
| RE13 - Departmental Income                                         | -330,114              | -400,000               | -400,000               | (400,000.00)             |
| RE15 - Use Of Money & Property                                     | -12,843               | -14,209                | -14,209                | (9,282.00)               |
| RE19 - Miscellaneous                                               | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                               | <b>-342,957</b>       | <b>-414,209</b>        | <b>-414,209</b>        | <b>(409,282.00)</b>      |
| <b>Expenses</b>                                                    |                       |                        |                        |                          |
| EX01 - Personal Services                                           | 24,462                | 27,121                 | 27,121                 | 29,959.00                |
| EX02 - Equipment                                                   | 0                     | 0                      | 0                      | 0.00                     |
| EX04 - Contractual                                                 | 259,504               | 314,509                | 326,296                | 348,417.00               |
| EX08 - Employee Benefits                                           | 10,531                | 12,643                 | 12,643                 | 14,583.00                |
| <b>Expenses Total</b>                                              | <b>294,497</b>        | <b>354,273</b>         | <b>366,060</b>         | <b>392,959.00</b>        |
| <b>EW-8310 - North Cty Industrial Dist 1-WATER DISTRICT Total</b>  | <b>-48,460</b>        | <b>-59,936</b>         | <b>-48,149</b>         | <b>(16,323.00)</b>       |
| <b>FUND TOTAL</b>                                                  | <b>-42,017</b>        | <b>-55,251</b>         | <b>-43,464</b>         | <b>-11,133</b>           |

# NORTH CHAUTAUQUA COUNTY WATER DISTRICT

|                                                                                   | 2024 ACTUAL<br>AMOUNT | 2025 ADOPTED<br>BUDGET | 2025 AMENDED<br>BUDGET | 2026 TENTATIVE<br>BUDGET |
|-----------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|
| <b>EWN-8310 - North Chaut Cty Water District-WATER DISTRICT</b>                   |                       |                        |                        |                          |
| <b>Revenue</b>                                                                    |                       |                        |                        |                          |
| RE13 - Departmental Income                                                        | -1,810,048            | -1,543,500             | -1,543,500             | (1,690,000.00)           |
| RE19 - Miscellaneous                                                              | -132,000              | 0                      | 0                      | 0.00                     |
| RE21 - Federal Aid                                                                | 0                     | 0                      | 0                      | 0.00                     |
| <b>Revenue Total</b>                                                              | <b>-1,942,048</b>     | <b>-1,543,500</b>      | <b>-1,543,500</b>      | <b>(1,690,000.00)</b>    |
| <b>Expenses</b>                                                                   |                       |                        |                        |                          |
| EX01 - Personal Services                                                          | 6,328                 | 32,401                 | 32,401                 | 36,311.00                |
| EX04 - Contractual                                                                | 1,806,265             | 1,697,124              | 1,767,124              | 1,894,943.00             |
| EX08 - Employee Benefits                                                          | 494                   | 11,933                 | 11,933                 | 15,221.00                |
| <b>Expenses Total</b>                                                             | <b>1,813,088</b>      | <b>1,741,458</b>       | <b>1,811,458</b>       | <b>1,946,475.00</b>      |
| <b>EWN-8310 - North Chaut Cty Water District-WATER DISTRICT Total</b>             | <b>-128,960</b>       | <b>197,958</b>         | <b>267,958</b>         | <b>256,475.00</b>        |
| <b>EWN-9730 - North Chaut Cty Water District-DEBT SERVICE/BANS</b>                |                       |                        |                        |                          |
| <b>Expenses</b>                                                                   |                       |                        |                        |                          |
| EX07 - Interest                                                                   | 13,545                | 6,000                  | 6,000                  | 52,289.00                |
| <b>Expenses Total</b>                                                             | <b>13,545</b>         | <b>6,000</b>           | <b>6,000</b>           | <b>52,289.00</b>         |
| <b>EWN-9730 - North Chaut Cty Water District-DEBT SERVICE/BANS Total</b>          | <b>13,545</b>         | <b>6,000</b>           | <b>6,000</b>           | <b>52,289.00</b>         |
| <b>EWN-9740 - North Chaut Cty Water District-DEBT SERVICE/CAPITAL NOTES</b>       |                       |                        |                        |                          |
| <b>Expenses</b>                                                                   |                       |                        |                        |                          |
| EX07 - Interest                                                                   | 43,858                | 47,258                 | 47,258                 | 0.00                     |
| <b>Expenses Total</b>                                                             | <b>43,858</b>         | <b>47,258</b>          | <b>47,258</b>          | <b>0.00</b>              |
| <b>EWN-9740 - North Chaut Cty Water District-DEBT SERVICE/CAPITAL NOTES Total</b> | <b>43,858</b>         | <b>47,258</b>          | <b>47,258</b>          | <b>0.00</b>              |
| <b>FUND TOTAL</b>                                                                 | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0</b>                 |

