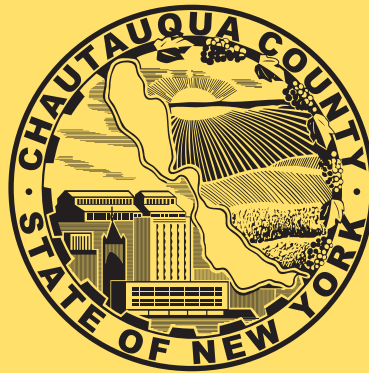


CHAUTAUQUA COUNTY 2027 TENTATIVE BUDGET



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

2027 CHAUTAUQUA COUNTY TENTATIVE BUDGET

TABLE OF CONTENTS

2027 OPERATING BUDGET

- Local Share Summary
- Property Tax Exemption Report
- Exhibit A-1: Summary by General Operating Funds
- Exhibit A-2: Summary by Other Funds
- Exhibit B-1: Summary by General Funds and Functions
- Exhibit B-2: Summary by Other Funds and Functions
- Exhibit B-3: Summary of Occupancy Tax Distribution

2027 CAPITAL BUDGET

- Exhibit C: Status of Existing General Fund Projects
- Exhibit D: Status of Existing Road Construction Projects
- Exhibit E: Summary of 2027 Capital Projects
- Exhibit E-1: General Fund Projects
- Exhibit E-2: Vehicles
- Exhibit E-3: Roads and Bridges Projects
- Exhibit E-4: Enterprise Fund Projects

2027 PERSONAL SERVICES ANALYSIS

- Exhibit F: Summary of Employees by Program

FISCAL STATUS

- Schedule 1: Estimated Fund Balances
- Schedule 2: Statement of Reserve Fund Establishment
- Schedule 3: Statement of Debt – Bonds Outstanding
- Schedule 4: Statement of Debt – Outstanding Indebtedness

2027 BUDGET DETAIL BY DEPARTMENT

- Expense and Revenue Key

General Fund Departments:

- 01 – Legislature
- 02 – Unified Courts
- 03 – District Attorney
- 05 – County Clerk

2027 CHAUTAUQUA COUNTY TENTATIVE BUDGET

TABLE OF CONTENTS

06 – Sheriff
09 – County Executive
11 – County Attorney
12 – Public Defender
13 – Probation
14 – Emergency Services
20 – Information Technology Services
21 – Finance
23 – Human Resources
25 – Public Facilities
31/33 – Mental Health/Social Services
32 – Public Health
34 – Office for Aging Services
37 – Planning & Economic Development
41 – Board of Elections
42 – Veterans Service Agency
43 – Self Insurance
96 – Health Insurance
98 – Liability Insurance
99 – Miscellaneous

Enterprise Funds:

24 – Environment
27 – South & Center Chautauqua Lake Sewer District
28 – North Chautauqua Lake Sewer District
30 – Portland, Pomfret, Dunkirk Sewer District
38 – North County Industrial Water & Sewer District #1
39 – North Chautauqua County Water District

**2027 TENTATIVE BUDGET
LOCAL SHARE SUMMARY**

2027 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	315,981,466	22,791,240	0	251,718,085			87,054,621
- Use of General Fund Balance for Capital Projects					0		0
- Use of General Fund Balance for One-Time CBA Bonuses					1,040,555		(1,040,555)
- Use of General Fund Balance for non-recurring Expenses					2,980,000		(2,980,000)
- Use of General Fund Balance, Miscellaneous					7,528,581		(7,528,581)
- Use of Restricted Fund Balance, Opioid Settlements					450,000		(450,000)
- Use of Restricted Fund Balance, W911 Reserve					27,922		(27,922)
- Use of Reserve for Capital Projects					0		0
- Use of Reserve for Occupancy Tax, 3%					66,396		(66,396)
- Use of Reserve for Occupancy Tax, 2%					0		0
D FUND - Highways	25,927,094	0	15,593,805	9,633,289	700,000		0
DM FUND - Road Machinery	6,657,430	0	5,315,610	1,341,820	0		0
Sub-Total General, Highway and Machinery Funds	\$348,565,990	\$22,791,240	\$20,909,415	\$262,693,194	\$12,793,454	\$0	\$74,961,167
<u>All Other Funds:</u>							
CS FUND - Liability Insurance	1,986,363			1,986,363		0	0
EE FUND - Energy	781,360	0		1,058,955		(277,595)	0
EL FUND - Landfill	10,058,158	0		9,469,473		588,685	0
ESN FUND - North Chautauqua Lake Sewer District	1,188,479			1,312,107		(123,628)	0
ESP FUND - Portland, Pomfret, Dunkirk Sewer District	420,173			474,162		(53,989)	0
ESS FUND - South & Center Chautauqua Lake Sewer Districts	6,825,539			4,332,239		2,493,300	0
EW FUND - North County Industrial Water, Sewer Districts #1	519,635			465,696		53,939	0
EWN FUND - North Chautauqua County Water District	2,046,589			1,801,250		245,339	0
H FUND - Capital	2,194,454		1,881,825	312,629		0	0
M FUND - Health Insurance	29,621,832			28,592,106		1,029,726	0
MS FUND - Self Insurance Fund (Workers' Compensation)	4,154,108			4,154,108		0	0
Subtotal All Other Funds	\$59,796,690	\$0	\$1,881,825	\$53,959,088	\$0	\$3,955,777	\$0
Total Budget All Funds	\$408,362,680	\$22,791,240	\$22,791,240	\$316,652,282	\$12,793,454	\$3,955,777	\$74,961,167

FULL VALUATION **\$14,079,832,685**

FULL VALUE RATE **\$5.324**

2027 TENTATIVE BUDGET
LOCAL SHARE SUMMARY
A - GENERAL FUND

APPROPRIATIONS

DEPT ADOPTED ACCOUNT NUMBER			2026	2027	YR to YR INC / (DEC)	
			ADOPTED	TENTATIVE		
			BUDGET	BUDGET	%	AMOUNT
01	A.1010.	Legislative Board	384,220	411,582	7.1%	27,362
	A.1040.	Clerk, Legislative Board	194,676	208,044	6.9%	13,368
	A.1162.1120.	Conflict Administration	440,408	440,443	0.0%	35
	A.1162.COUN.	Conflict Administration	1,251,000	1,250,500	0.0%	(500)
	LEGISLATIVE		2,270,304	2,310,569	1.8%	40,265
02	A.1162.1135.	Supreme Court	16,250	19,140	17.8%	2,890
	A.1162.1140.	Family Court	18,386	21,655	17.8%	3,269
	A.1162.1145.	Surrogate Court	5,360	6,313	17.8%	953
	A.1162.1160.	Court Library	1,110	1,308	17.8%	198
	A.1162.1180.	Justices & Constables	3,500	3,500	0.0%	0
	A.1162.9999.	Miscellaneous	0	0	-	0
	UNIFIED COURTS		44,606	51,916	16.4%	7,310
03	A.1165.	DISTRICT ATTORNEY	4,853,620	5,275,040	8.7%	421,420
05	A.1410.	County Clerk	994,316	941,781	-5.3%	(52,535)
	A.1410.1411.	Motor Vehicles	1,246,124	1,382,500	10.9%	136,376
	A.6610.	Weights & Measures	203,199	213,772	5.2%	10,573
	COUNTY CLERK		2,443,639	2,538,053	3.9%	94,414
06	A.1162.1110.	Court Officers	1,530,479	1,485,786	-2.9%	(44,693)
	A.3020.DISP.	Consolidated Dispatching	3,179,119	3,349,991	5.4%	170,872
	A.3020.E911.	E911 System	231,351	274,111	18.5%	42,760
	A.3020.PSCN.	Public Safety Communications Network	210,294	233,054	10.8%	22,760
	A.3020.TECH.	Technical Services	531,746	581,456	9.3%	49,710
	A.3020.W911.	E911 Wireless	324,898	500,993	54.2%	176,095
	A.3110.	Sheriff	12,044,384	13,863,193	15.1%	1,818,809
	A.3110.3114.	Pistol Permit	125,802	125,882	0.1%	80
	A.3110.GRNT.	Sheriff Grants	1,132,569	2,261,567	99.7%	1,128,998
	A.3150.	Jail	15,283,706	16,089,762	5.3%	806,056
	A.3189.1111	Navigation/Snowmobile	600,973	657,184	9.4%	56,211
	A.3315.	Stop DWI	260,837	427,037	63.7%	166,200
	SHERIFF		35,456,158	39,850,016	12.4%	4,393,858
09	A.1230.	COUNTY EXECUTIVE	611,952	646,032	5.6%	34,080
11	A.1420.	COUNTY ATTORNEY	2,119,229	2,445,096	15.4%	325,867
12	A.1170.	Public Defender	3,996,338	3,433,487	-14.1%	(562,851)
	A.1170.1172.	Hurrell Harring Grant	5,141,216	5,433,972	5.7%	292,756
	A.1170.1176.	Family Court Division	0	1,846,087	-	1,846,087
	PUBLIC DEFENDER		9,137,554	10,713,546	17.2%	1,575,992
13	A.3140.	PROBATION	4,158,420	4,266,279	2.6%	107,859
14	A.3010.	Emergency Services	782,317	839,731	7.3%	57,414
	A.3410.3412.	Fire Board	4,000	4,000	0.0%	0
	A.3625.	Technical Rescue Team	49,163	38,861	-21.0%	(10,302)
	A.3640.	Hazardous Materials	76,894	72,781	-5.3%	(4,113)
	A.3989.	Emergency Medical Service	252,165	267,354	6.0%	15,189
	A.3989.CME.	Continuing Medical Education	127,805	131,156	2.6%	3,351
	A.3989.EMS.	Fly Car & Ambulance Services	4,252,413	4,969,202	16.9%	716,789
	A.3989.EMT.	EMT/CPR Training	155,595	163,940	5.4%	8,345
	EMERGENCY SERVICES		5,700,352	6,487,025	13.8%	786,673

REVENUES

DEPT ADOPTED ACCOUNT NUMBER			2026	2027	YR to YR INC / (DEC)	
			ADOPTED	TENTATIVE		
			BUDGET	BUDGET	%	AMOUNT
01	A.1010.	Legislative Board	0	0	-	0
	A.1040.	Clerk, Legislative Board	0	0	-	0
	A.1162.1120.	Conflict Administration	440,408	440,443	0.0%	35
	A.1162.COUN.	Conflict Administration	368,000	368,000	0.0%	0
	LEGISLATIVE		808,408	808,443	0.0%	35
02	A.1162.1135.	Supreme Court	0	0	-	0
	A.1162.1140.	Family Court	0	0	-	0
	A.1162.1145.	Surrogate Court	0	0	-	0
	A.1162.1160.	Court Library	0	0	-	0
	A.1162.1180.	Justices & Constables	0	0	-	0
	A.1162.9999.	Miscellaneous	261,372	275,000	5.2%	13,628
	UNIFIED COURTS		261,372	275,000	5.2%	13,628
03	A.1165.	DISTRICT ATTORNEY	2,544,816	2,148,796	-15.6%	(396,020)
05	A.1410.	County Clerk	1,121,100	1,131,100	0.9%	10,000
	A.1410.1411.	Motor Vehicles	1,008,180	1,164,747	15.5%	156,567
	A.6610.	Weights & Measures	149,750	160,500	7.2%	10,750
	COUNTY CLERK		2,279,030	2,456,347	7.8%	177,317
06	A.1162.1110.	Court Officers	1,556,296	1,458,444	-6.3%	(97,852)
	A.3020.DISP.	Consolidated Dispatching	8,500	8,500	0.0%	0
	A.3020.E911.	E911 System	231,351	274,111	18.5%	42,760
	A.3020.PSCN.	Public Safety Communications Network	104,530	104,730	0.2%	200
	A.3020.TECH.	Technical Services	55,500	55,550	0.1%	50
	A.3020.W911.	E911 Wireless	324,898	473,071	45.6%	148,173
	A.3110.	Sheriff	1,617,158	2,365,810	46.3%	748,652
	A.3110.3114.	Pistol Permit	36,500	36,500	0.0%	0
	A.3110.GRNT.	Sheriff Grants	1,132,569	2,261,567	99.7%	1,128,998
	A.3150.	Jail	1,718,350	1,336,007	-22.3%	(382,343)
	A.3189.1111	Navigation/Snowmobile	102,150	90,000	-11.9%	(12,150)
	A.3315.	Stop DWI	129,850	129,600	-0.2%	(250)
	SHERIFF		7,017,652	8,593,890	22.5%	1,576,238
09	A.1230.	COUNTY EXECUTIVE	15,000	15,000	0.0%	0
11	A.1420.	COUNTY ATTORNEY	139,269	55,547	-60.1%	(83,722)
12	A.1170.	Public Defender	2,025,040	1,644,120	-18.8%	(380,920)
	A.1170.1172.	Hurrell Harring Grant	5,141,216	5,433,972	5.7%	292,756
	A.1170.1176.	Family Court Division	0	1,362,980	-	1,362,980
	PUBLIC DEFENDER		7,166,256	8,441,072	17.8%	1,274,816
13	A.3140.	PROBATION	1,603,071	1,648,449	2.8%	45,378
14	A.3010.	Emergency Services	79,750	59,179	-25.8%	(20,571)
	A.3410.3412.	Fire Board	0	0	-	0
	A.3625.	Technical Rescue Team	0	0	-	0
	A.3640.	Hazardous Materials	10,000	0	-100.0%	(10,000)
	A.3989.	Emergency Medical Service	3,600	3,600	0.0%	0
	A.3989.CME.	Continuing Medical Education	24,840	24,500	-1.4%	(340)
	A.3989.EMS.	Fly Car & Ambulance Services	1,984,439	2,335,308	17.7%	350,869
	A.3989.EMT.	EMT/CPR Training	40,000	40,000	0.0%	0
	EMERGENCY SERVICES		2,142,629	2,462,587	14.9%	319,958

LOCAL SHARE

DEPT ADOPTED ACCOUNT NUMBER			2026	2027	YR to YR INC / (DEC)	
			ADOPTED	TENTATIVE		
			BUDGET	BUDGET	%	AMOUNT
01	A.1010.	Legislative Board	384,220	411,582	7.1%	27,362
	A.1040.	Clerk, Legislative Board	194,676	208,044	6.9%	13,368
	A.1162.1120.	Conflict Administration	0	0	-	0
	A.1162.COUN.	Conflict Administration	883,000	882,500	-0.1%	(500)
	LEGISLATIVE		1,461,896	1,502,126	2.8%	40,230
02	A.1162.1135.	Supreme Court	16,250	19,140	17.8%	2,890
	A.1162.1140.	Family Court	18,386	21,655	17.8%	3,269
	A.1162.1145.	Surrogate Court	5,360	6,313	17.8%	953
	A.1162.1160.	Court Library	1,110	1,308	17.8%	198
	A.1162.1180.	Justices & Constables	3,500	3,500	0.0%	0
	A.1162.9999.	Miscellaneous	(261,372)	(275,000)	-5.2%	(13,628)
	UNIFIED COURTS		(216,766)	(223,084)	-2.9%	(6,318)
03	A.1165.	DISTRICT ATTORNEY	2,308,804	3,126,244	35.4%	817,440
05	A.1410.	County Clerk	(126,784)	(189,319)	-49.3%	(62,535)
	A.1410.1411.	Motor Vehicles	237,944	217,753	-8.5%	(20,191)
	A.6610.	Weights & Measures	53,449	53,272	-0.3%	(177)
	COUNTY CLERK		164,609	81,706	-50.4%	(82,903)
06	A.1162.1110.	Court Officers	(25,817)	27,342	205.9%	53,159
	A.3020.DISP.	Consolidated Dispatching	3,170,619	3,341,491	5.4%	170,872
	A.3020.E911.	E911 System	0	0	-	0
	A.3020.PSCN.	Public Safety Communications Network	105,764	128,324	21.3%	22,560
	A.3020.TECH.	Technical Services	476,246	525,906	10.4%	49,660
	A.3020.W911.	E911 Wireless	0	27,922	-	27,922
	A.3110.	Sheriff	10,427,226	11,497,383	10.3%	1,070,157
	A.3110.3114.	Pistol Permit	89,302	89,382	0.1%	80
	A.3110.GRNT.	Sheriff Grants	0	0	-	0
	A.3150.	Jail	13,565,356	14,753,755	8.8%	1,188,399
	A.3189.1111	Navigation/Snowmobile	498,823	567,184	13.7%	68,361
	A.3315.	Stop DWI	130,987	297,437	127.1%	166,450
	SHERIFF		28,438,506	31,256,126	9.9%	2,817,620
09	A.1230.	COUNTY EXECUTIVE	596,952	631,032	5.7%	34,080
11	A.1420.	COUNTY ATTORNEY	1,979,960	2,389,549	20.7%	409,589
12	A.1170.	Public Defender	1,971,298	1,789,367	-9.2%	(181,931)
	A.1170.1172.	Hurrell Harring Grant	0	0	-	0
	A.1170.1176.	Family Court Division	0	483,107	-	483,107
	PUBLIC DEFENDER		1,971,298	2,272,474	15.3%	301,176
13	A.3140.	PROBATION	2,555,349	2,617,830	2.4%	62,481
14	A.3010.	Emergency Services	702,567	780,552	11.1%	77,985
	A.3410.3412.	Fire Board	4,000	4,000	0.0%	0
	A.3625.	Technical Rescue Team	49,163	38,861	-21.0%	(10,302)
	A.3640.	Hazardous Materials	66,894	72,781	8.8%	5,887
	A.3989.	Emergency Medical Service	248,565	263,754	6.1%	15,189
	A.3989.CME.	Continuing Medical Education	102,965	106,656	3.6%	3,691
	A.3989.EMS.	Fly Car & Ambulance Services	2,267,974	2,633,894	16.1%	365,920
	A.3989.EMT.	EMT/CPR Training	115,595	123,940	7.2%	8,345
	EMERGENCY SERVICES		3,557,723	4,024,438	13.1%	466,715

2027 TENTATIVE BUDGET
LOCAL SHARE SUMMARY
A - GENERAL FUND

						<u>APPROPRIATIONS</u>				<u>REVENUES</u>				<u>LOCAL SHARE</u>			
DEPT ADOPTED ACCOUNT NUMBER						2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	YR to YR INC / (DEC)		2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	YR to YR INC / (DEC)		2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	YR to YR INC / (DEC)	
								%	AMOUNT			%	AMOUNT			%	AMOUNT
20	A.1610.	Office Services	575,517	634,262	10.2%	58,745				374,250	405,950	8.5%	31,700	201,267	228,312	13.4%	27,045
	A.1650.	Communications System	187,741	215,624	14.9%	27,883				250,000	278,000	11.2%	28,000	(62,259)	(62,376)	-0.2%	(117)
	A.1680.	Information Technology	2,157,095	2,347,267	8.8%	190,172				698,948	698,748	0.0%	(200)	1,458,147	1,648,519	13.1%	190,372
	A.1680.GIS.	Geographic Information System	30,000	31,000	3.3%	1,000				0	0	-	0	30,000	31,000	3.3%	1,000
	INFORMATION TECHNOLOGY SERVICES		2,950,353	3,228,153	9.4%	277,800				1,323,198	1,382,698	4.5%	59,500	1,627,155	1,845,455	13.4%	218,300
21	A.1310.	Department of Finance	3,362,938	3,790,671	12.7%	427,733				145,700	150,500	3.3%	4,800	3,217,238	3,640,171	13.1%	422,933
	A.1330.	Real Property Tax	1,077,905	1,144,703	6.2%	66,798				172,240	224,100	30.1%	51,860	905,665	920,603	1.6%	14,938
	A.1989.	Oth General Govt Support-Insurance Admin	248,725	284,427	14.4%	35,702				248,725	284,427	14.4%	35,702	0	0	-	0
	FINANCE		4,689,568	5,219,801	11.3%	530,233				566,665	659,027	16.3%	92,362	4,122,903	4,560,774	10.6%	437,871
23	A.1430.	Human Resources	1,261,579	1,334,876	5.8%	73,297				20,000	15,000	-25.0%	(5,000)	1,241,579	1,319,876	6.3%	78,297
	A.1430.BENE.	Health Insurance Benefits	265,271	283,741	7.0%	18,470				265,271	283,741	7.0%	18,470	0	0	-	0
	HUMAN RESOURCES		1,526,850	1,618,617	6.0%	91,767				285,271	298,741	4.7%	13,470	1,241,579	1,319,876	6.3%	78,297
25	BLDG/GRNDS																
	A.1620.	Buildings & Grounds	1,763,137	1,835,327	4.1%	72,190				0	0	-	0	1,763,137	1,835,327	4.1%	72,190
	A.1620.5020.	Hall R Clothier Building	192,400	222,476	15.6%	30,076				0	0	-	0	192,400	222,476	15.6%	30,076
	A.1620.5030.	Court House	89,785	378,940	322.1%	289,155				0	0	-	0	89,785	378,940	322.1%	289,155
	A.1620.5060.	Gerace Office Building	192,700	223,868	16.2%	31,168				0	0	-	0	192,700	223,868	16.2%	31,168
	A.1620.5070.	Mayville Municipal Building	74,495	99,062	33.0%	24,567				0	0	-	0	74,495	99,062	33.0%	24,567
	A.1620.5080.	Jail	83,700	91,120	8.9%	7,420				0	0	-	0	83,700	91,120	8.9%	7,420
	A.1620.5090	Maintenance Building	0	12,258	-	12,258				0	0	-	0	0	12,258	-	12,258
	A.1620.6010.	Dunkirk Ag Center	174,000	175,392	0.8%	1,392				0	0	-	0	174,000	175,392	0.8%	1,392
	A.1620.6020.	Lucas Avenue	172,800	180,487	4.4%	7,687				0	0	-	0	172,800	180,487	4.4%	7,687
	A.1620.6050.	DMV-Dunkirk	51,600	54,998	6.6%	3,398				0	0	-	0	51,600	54,998	6.6%	3,398
	A.1620.6090.	DMV-Jamestown	57,150	59,710	4.5%	2,560				0	0	-	0	57,150	59,710	4.5%	2,560
	A.1620.7010.	South County Office Building	844,200	877,030	3.9%	32,830				0	0	-	0	844,200	877,030	3.9%	32,830
	A.1620.7050.	95 East Chautauqua Street	105,000	106,200	1.1%	1,200				0	0	-	0	105,000	106,200	1.1%	1,200
	A.1620.7060.	310-322 E 3rd St, Jamestown	0	0	-	0				0	0	-	0	0	0	-	0
	SUBTOTALS		3,800,967	4,316,868	13.6%	515,901				0	0	-	0	3,800,967	4,316,868	13.6%	515,901
	AIRPORT																
	A.5610.5610.	Jamestown Airport	945,575	1,191,833	26.0%	246,258				127,678	325,677	155.1%	197,999	817,897	866,156	5.9%	48,259
	A.5610.5612.	Dunkirk Airport	574,994	629,394	9.5%	54,400				66,000	73,090	10.7%	7,090	508,994	556,304	9.3%	47,310
	SUBTOTALS		1,520,569	1,821,227	19.8%	300,658				193,678	398,767	105.9%	205,089	1,326,891	1,422,460	7.2%	95,569
	CARTS																
	A.5630.5625.	CARTS	4,407,652	4,459,890	1.2%	52,238				3,451,538	4,156,039	20.4%	704,501	956,114	303,851	-68.2%	(652,263)
	A.5630.5631.	SUNY	126,000	124,774	-1.0%	(1,226)				126,000	124,774	-1.0%	(1,226)	0	0	-	0
	SUBTOTALS		4,533,652	4,584,664	1.1%	51,012				3,577,538	4,280,813	19.7%	703,275	956,114	303,851	-68.2%	(652,263)
	PARKS																
	A.7110.	Parks	279,648	296,013	5.9%	16,365				151,350	150,350	-0.7%	(1,000)	128,298	145,663	13.5%	17,365
	A.8730.	Forestry	24,000	24,000	0.0%	0				5,500	5,500	0.0%	0	18,500	18,500	0.0%	0
	SUBTOTALS		303,648	320,013	5.4%	16,365				156,850	155,850	-0.6%	(1,000)	146,798	164,163	11.8%	17,365
	PUBLIC FACILITIES		10,158,836	11,042,772	8.7%	883,936				3,928,066	4,835,430	23.1%	907,364	6,230,770	6,207,342	-0.4%	(23,428)
31	A.6010.	Social Services Administration	32,991,290	35,028,098	6.2%	2,036,808				26,483,255	28,283,782	6.8%	1,800,527	6,508,035	6,744,316	3.6%	236,281
	A.6055.	Day Care	7,950,000	9,135,000	14.9%	1,185,000				8,387,100	9,592,320	14.4%	1,205,220	(437,100)	(457,320)	-4.6%	(20,220)
	A.6070.	Services for Recipients	300,000	360,000	20.0%	60,000				280,000	360,000	28.6%	80,000	20,000	0	-100.0%	(20,000)
	A.6109.	Family Assistance	7,000,000	8,000,000	14.3%	1,000,000				6,928,000	7,878,000	13.7%	950,000	72,000	122,000	69.4%	50,000
	A.6119.	Child Care (Foster/Institution)	6,511,000	7,015,000	7.7%	504,000				4,500,000	4,600,000	2.2%	100,000	2,011,000	2,415,000	20.1%	404,000
	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	200,000	200,000	0.0%	0				0	0	-	0	200,000	200,000	0.0%	0
	A.6140.	Safety Net	11,000,000	12,500,000	13.6%	1,500,000				4,440,000	4,875,000	9.8%	435,000	6,560,000	7,625,000	16.2%	1,065,000
	A.6142.	Emergency Aid for Adults	165,000	165,000	0.0%	0				101,500	101,500	0.0%	0	63,500	63,500	0.0%	0
	A.7310.	Youth Programs	576,838	662,194	14.8%	85,356				538,851	539,993	0.2%	1,142	37,987	122,201	221.7%	84,214
	SOCIAL SERVICES BEFORE MEDICAID		67,244,128	73,615,292	9.5%	6,371,164				52,158,706	56,730,595	8.8%	4,571,889	15,085,422	16,884,697	11.9%	1,799,275

2027 TENTATIVE BUDGET
LOCAL SHARE SUMMARY
A - GENERAL FUND

		<u>APPROPRIATIONS</u>				<u>REVENUES</u>				<u>LOCAL SHARE</u>			
DEPT ADOPTED ACCOUNT NUMBER		2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	YR to YR INC / (DEC)		2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	YR to YR INC / (DEC)		2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	YR to YR INC / (DEC)	
				%	AMOUNT			%	AMOUNT			%	AMOUNT
	A.6100. Medicaid	32,343,168	32,343,168	0.0%	0	0	0	-	0	32,343,168	32,343,168	0.0%	0
	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
	MEDICAID	32,488,168	32,488,168	0.0 %	0	25,000	25,000	0.0 %	0	32,463,168	32,463,168	0.0 %	0
	SOCIAL SERVICES TOTAL	99,732,296	106,103,460	6.4 %	6,371,164	52,183,706	56,755,595	8.8 %	4,571,889	47,548,590	49,347,865	3.8 %	1,799,275
33	A.4310. Mental Hygiene Administration	248,267	209,938	-15.4%	(38,329)	243,404	209,938	-13.7%	(33,466)	4,863	0	-100.0%	(4,863)
	A.4320. Mental Hygiene Programs	21,548,815	23,966,889	11.2%	2,418,074	21,990,074	23,904,399	8.7%	1,914,325	(441,259)	62,490	114.2%	503,749
	A.4322. Mental Hygiene Law	500,000	900,000	80.0%	400,000	0	0	-	0	500,000	900,000	80.0%	400,000
	MENTAL HYGIENE	22,297,082	25,076,827	12.5 %	2,779,745	22,233,478	24,114,337	8.5 %	1,880,859	63,604	962,490	1413.3 %	898,886
	MENTAL HEALTH/SOCIAL SERVICES TOTAL	122,029,378	131,180,287	7.5 %	9,150,909	74,417,184	80,869,932	8.7 %	6,452,748	47,612,194	50,310,355	5.7 %	2,698,161
32	A.1185. Medical Examiners & Coroners	676,640	586,034	-13.4%	(90,606)	2,500	3,000	20.0%	500	674,140	583,034	-13.5%	(91,106)
	A.2960.ADMN. Educ: Handicapped Children-Administration	10,385,439	11,354,988	9.3%	969,549	6,856,233	7,155,105	4.4%	298,872	3,529,206	4,199,883	19.0%	670,677
	A.4010. Public Health Administration	3,048,314	3,042,317	-0.2%	(5,997)	2,096,849	2,295,265	9.5%	198,416	951,465	747,052	-21.5%	(204,413)
	A.4059. Early Intervention Program	1,439,608	1,581,004	9.8%	141,396	982,573	1,025,182	4.3%	42,609	457,035	555,822	21.6%	98,787
	A.4090. Environmental Health	5,175,195	5,103,752	-1.4%	(71,443)	3,916,515	3,375,269	-13.8%	(541,246)	1,258,680	1,728,483	37.3%	469,803
	SUBTOTALS	20,725,196	21,668,095	4.5%	942,899	13,854,670	13,853,821	0.0%	(849)	6,870,526	7,814,274	13.7%	943,748
	A.4017.JAIL. Clinics-Jail	2,388,037	2,337,293	-2.1%	(50,744)	80,000	100,000	25.0%	20,000	2,308,037	2,237,293	-3.1%	(70,744)
	HEALTH DEPARTMENT TOTAL	23,113,233	24,005,388	3.9 %	892,155	13,934,670	13,953,821	0.1 %	19,151	9,178,563	10,051,567	9.5 %	873,004
34	A.6772. OFFICE FOR AGING SERVICES	5,844,728	6,047,636	3.5 %	202,908	4,831,042	5,105,808	5.7 %	274,766	1,013,686	941,828	-7.1 %	(71,858)
37	A.6420. Promotion of Industry	332,715	362,687	9.0%	29,972	30,000	30,000	0.0%	0	302,715	332,687	9.9%	29,972
	A.6420.COMC. Community Contracts	910,747	1,388,066	52.4%	477,319	0	0	-	0	910,747	1,388,066	52.4%	477,319
	A.8020. Planning	1,859,559	2,059,792	10.8%	200,233	1,267,000	1,401,000	10.6%	134,000	592,559	658,792	11.2%	66,233
	PLANNING & DEVELOPMENT	3,103,021	3,810,545	22.8 %	707,524	1,297,000	1,431,000	10.3 %	134,000	1,806,021	2,379,545	31.8 %	573,524
	A.6420.TOUR. Tourism	1,263,698	1,232,301	-2.5%	(31,397)	1,128,698	1,165,905	3.3%	37,207	135,000	66,396	-50.8%	(68,604)
	A.8020.WTRS. Watershed Administration	1,212,178	1,616,687	33.4%	404,509	980,039	1,011,734	3.2%	31,695	232,139	604,953	161%	372,814
	OCCUPANCY TAX	2,475,876	2,848,988	15.1 %	373,112	2,108,737	2,177,639	3.3 %	68,902	367,139	671,349	83 %	304,210
	PLANNING & DEVELOPMENT TOTAL	5,578,897	6,659,533	19.4 %	1,080,636	3,405,737	3,608,639	6.0 %	202,902	2,173,160	3,050,894	40.4 %	877,734
41	A.1450. BOARD OF ELECTIONS	1,337,291	1,363,707	2.0 %	26,416	122,250	113,996	-6.8 %	(8,254)	1,215,041	1,249,711	2.9 %	34,670
42	A.6510. VETERANS SERVICE AGENCY	329,116	305,203	-7.3 %	(23,913)	27,200	25,000	-8.1 %	(2,200)	301,916	280,203	-7.2 %	(21,713)
DEPARTMENTAL SUBTOTALS		244,354,084	265,254,669	8.6 %	20,900,585	126,818,786	137,758,223	8.6 %	10,939,437	117,535,298	127,496,446	8.5 %	9,961,148

2027 TENTATIVE BUDGET
LOCAL SHARE SUMMARY
A - GENERAL FUND

					<u>APPROPRIATIONS</u>				<u>REVENUES</u>				<u>LOCAL SHARE</u>			
					2026	2027	YR to YR INC / (DEC)		2026	2027	YR to YR INC / (DEC)		2026	2027	YR to YR INC / (DEC)	
DEPT ADOPTED ACCOUNT NUMBER					ADOPTED	TENTATIVE	%	AMOUNT	ADOPTED	TENTATIVE	%	AMOUNT	ADOPTED	TENTATIVE	%	AMOUNT
					BUDGET	BUDGET			BUDGET	BUDGET			BUDGET	BUDGET		
COUNTY-WIDE EXPENDITURES / REVENUES																
99	A.1310.9999.	Miscellaneous			0	120,000	-	120,000	63,227,298	65,950,337	4.3%	2,723,039	(63,227,298)	(63,107,298)	0.2%	120,000
	A.1330.ROLL	Other Tax Rolls Maintenance & Processing			128,737	135,190	5.0%	6,453	128,798	135,475	5.2%	6,677	(61)	(285)	-367.2%	(224)
	A.1355.	Tax Assessment			5,000	5,000	0.0%	0	0	0	-	0	5,000	5,000	0.0%	0
	A.1362.	Tax Advertising & Expense			301,554	327,000	8.4%	25,446	315,000	275,000	-12.7%	(40,000)	(13,446)	52,000	486.7%	65,446
	A.1430.COEM.	Countywide Employee Expenses			102,015	103,060	1.0%	1,045	0	0	-	0	102,015	103,060	1.0%	1,045
	A.1955.	Payments in Lieu of Taxes			0	0	-	0	830,858	956,259	15.1%	125,401	(830,858)	(956,259)	-15.1%	(125,401)
	A.1985.	Municipal Sales Tax			40,620,221	42,165,964	3.8%	1,545,743	40,620,221	42,165,964	3.8%	1,545,743	0	0	-	0
	A.2490.	Community College Tuition			5,052,796	5,153,852	2.0%	101,056	0	0	-	0	5,052,796	5,153,852	2.0%	101,056
	A.3410.3411.	Fire Service Loan/Grant			0	0	-	0	18,913	21,083	11.5%	2,170	(18,913)	(21,083)	-11.5%	(2,170)
	A.9730.	Debt Service			3,247,735	2,716,731	-16.3%	(531,004)	2,264,125	2,573,919	13.7%	309,794	983,610	142,812	-85.5%	(840,798)
	A.9950.	Transfer to Capital (A to H)			2,201,379	1,881,825	-14.5%	(319,554)	2,201,379	1,881,825	-14.5%	(319,554)	0	0	-	0
		MISCELLANEOUS			51,659,437	52,608,622	1.8%	949,185	109,606,592	113,959,862	4.0%	4,353,270	(57,947,155)	(61,351,240)	-5.9%	(3,404,085)
A FUND SUBTOTAL					296,013,521	317,863,291	7.4%	21,849,770	236,425,378	251,718,085	6.5%	15,292,707	59,588,143	66,145,206	11.0%	6,557,063
TRANSFERS OUT																
	A.9901.	Transfer to County Road Fund (A to D)			13,549,707	15,593,805	15.1%	2,044,098	0	0	-	0	13,549,707	15,593,805	15.1%	2,044,098
	A.9901.	Transfer to Road Machinery Fund (A to DM)			4,477,726	5,315,610	18.7%	837,884	0	0	-	0	4,477,726	5,315,610	18.7%	837,884
		Subtotal Transfers Out			18,027,433	20,909,415	16.0%	\$2,881,982	0	0	-	0	18,027,433	20,909,415	16.0%	2,881,982
NET A FUND TOTAL					\$ 314,040,954	\$ 338,772,706	7.9%	\$ 24,731,752	\$ 236,425,378	\$ 251,718,085	6.5%	\$ 15,292,707	\$ 77,615,576	\$ 87,054,621	12.2%	\$ 9,439,045

2027 TENTATIVE BUDGET
LOCAL SHARE SUMMARY
D - COUNTY ROAD FUND

APPROPRIATIONS

DEPT ADOPTED ACCOUNT NUMBER		2026	2027	YR to YR INC / (DEC)	
		ADOPTED	TENTATIVE		
		BUDGET	BUDGET	%	AMOUNT
25	D.5010. Public Facilities Administration	513,135	523,639	2.0%	10,504
	D.5020. Engineering	765,420	785,051	2.6%	19,631
	SUBTOTALS (Admin, Engineering)	1,278,555	1,308,690	2.4%	30,135
	D.5110. Maintenance of Roads	10,673,664	11,396,757	6.8%	723,093
	D.5110.3310. Pavement Marking	450,000	450,000	0.0%	0
	D.5142. Snow Removal: County Roads	2,200,314	3,402,814	54.7%	1,202,500
	SUBTOTALS (Maint, Marking, Snow Removal)	13,323,978	15,249,571	14.5%	1,925,593
	CAPITAL IMPROVEMENTS				
	D.5112.390. County Bridge Program	1,487,502	1,487,502	0.0%	0
	D.5112.391. Highway Improvements	7,263,730	7,881,331	8.5%	617,601
	SUBTOTALS	8,751,232	9,368,833	7.1%	617,601
	DPF	23,353,765	25,927,094	11.0%	2,573,329
	D FUND SUBTOTAL	23,353,765	25,927,094	11.0%	2,573,329
	TRANSFERS IN				
	D.9901. Transfer to County Road Fund (A to D)	0	0	-	0
	Subtotal Transfers In	0	0	-	0
	NET D FUND TOTAL	\$ 23,353,765	\$ 25,927,094	11.0%	\$2,573,329

REVENUES

		2026	2027	YR to YR INC / (DEC)	
		ADOPTED	TENTATIVE		
		BUDGET	BUDGET	%	AMOUNT
		477,570	394,456	-17.4%	(83,114)
		0	0	-	0
		477,570	394,456	-17.4%	(83,114)
		0	0	-	0
		0	0	-	0
		225,256	320,000	42.1%	94,744
		225,256	320,000	42.1%	94,744
		1,487,502	1,487,502	0.0%	0
		7,013,730	7,431,331	6.0%	417,601
		8,501,232	8,918,833	4.9%	417,601
		9,204,058	9,633,289	4.7%	429,231
		9,204,058	9,633,289	4.7%	\$429,231
		13,549,707	15,593,805	15.1%	2,044,098
		13,549,707	15,593,805	15.1%	2,044,098
		\$ 22,753,765	\$ 25,227,094	10.9%	\$ 2,473,329

LOCAL SHARE

		2026	2027	YR to YR INC / (DEC)	
		ADOPTED	TENTATIVE		
		BUDGET	BUDGET	%	AMOUNT
		35,565	129,183	263.2%	93,618
		765,420	785,051	2.6%	19,631
		800,985	914,234	14.1%	113,249
		10,673,664	11,396,757	6.8%	723,093
		450,000	450,000	0.0%	0
		1,975,058	3,082,814	56.1%	1,107,756
		13,098,722	14,929,571	14.0%	1,830,849
		0	0	-	0
		250,000	450,000	80.0%	200,000
		250,000	450,000	80.0%	200,000
		\$14,149,707	\$16,293,805	15.2%	2,144,098
		14,149,707	16,293,805	15.2%	2,144,098
		(13,549,707)	(15,593,805)	-15.1%	(2,044,098)
		(13,549,707)	(15,593,805)	-15.1%	(2,044,098)
		\$600,000	\$700,000	16.7%	\$100,000

2027 TENTATIVE BUDGET
LOCAL SHARE SUMMARY
DM - ROAD MACHINERY FUND

			<u>APPROPRIATIONS</u>				<u>REVENUES</u>				<u>LOCAL SHARE</u>			
DEPT ADOPTED ACCOUNT NUMBER			2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	YR to YR INC / (DEC)		2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	YR to YR INC / (DEC)		2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	YR to YR INC / (DEC)	
					%	AMOUNT			%	AMOUNT			%	AMOUNT
25	DM.5130.	Road Machinery	4,793,214	5,872,479	22.5%	1,079,265	1,004,350	1,341,820	33.6%	337,470	3,788,864	4,530,659	19.6%	741,795
	DM.9730.	Debt Service	788,862	784,951	-0.5%	(3,911)	0	0	-	0	788,862	784,951	-0.5%	(3,911)
DPF			5,582,076	6,657,430	19.3%	1,075,354	1,004,350	1,341,820	33.6%	337,470	4,577,726	5,315,610	16.1%	737,884
DM FUND SUBTOTAL			5,582,076	6,657,430	19.3%	1,075,354	1,004,350	1,341,820	33.6%	337,470	4,577,726	5,315,610	16.1%	737,884
TRANSFERS IN														
	DM.9901.	Transfer to Road Machinery Fund (A to DM)	0		-	0	4,477,726	5,315,610	18.7%	837,884	(4,477,726)	(5,315,610)	-18.7%	(837,884)
Subtotal Transfers In			0	0		0	4,477,726	5,315,610	18.7%	837,884	(4,477,726)	(5,315,610)	-18.7%	(837,884)
NET DM FUND TOTAL			\$ 5,582,076	\$ 6,657,430	19.3%	\$ 1,075,354	\$ 5,482,076	\$ 6,657,430	21.4%	\$ 1,175,354	\$100,000	\$0	-100.0%	(\$100,000)

2027 TENTATIVE BUDGET
LOCAL SHARE SUMMARY
ALL OTHER FUNDS

			<i><u>APPROPRIATIONS</u></i>				<i><u>REVENUES</u></i>				<i><u>OPERATING (GAIN)/LOSS</u></i>			
FUND	DESCRIPTION		2026	2027	YR to YR INC / (DEC)		2026	2027	YR to YR INC / (DEC)		2026	2027	YR to YR INC / (DEC)	
			ADOPTED BUDGET	TENTATIVE BUDGET	%	AMOUNT	ADOPTED BUDGET	TENTATIVE BUDGET	%	AMOUNT	ADOPTED BUDGET	TENTATIVE BUDGET	%	AMOUNT
98	CS FUND	Liability Insurance	1,896,701	1,986,363	4.7%	89,662	1,896,701	1,986,363	4.7%	89,662	0	0	-	0
24	EE FUND	Energy	793,969	781,360	-1.6%	(12,609)	1,057,528	1,058,955	0.1%	1,427	(263,559)	(277,595)	-5.3%	(14,036)
24	EL FUND	Landfill	9,373,058	10,058,158	7.3%	685,100	8,774,109	9,469,473	7.9%	695,364	598,949	588,685	-1.7%	(10,264)
28	ESN FUND	North Chautauqua Lake Sewer District	1,273,220	1,188,479	-6.7%	(84,741)	1,295,170	1,312,107	1.3%	16,937	(21,950)	(123,628)	-463.2%	(101,678)
30	ESP FUND	Portland, Pomfret, Dunkirk Sewer District	435,634	420,173	-3.5%	(15,461)	398,281	474,162	19.1%	75,881	37,353	(53,989)	-244.5%	(91,342)
27	ESS FUND	South & Center Chautauqua Lake Sewer Distric	6,350,678	6,825,539	7.5%	474,861	3,543,824	4,332,239	22.2%	788,415	2,806,854	2,493,300	-11.2%	(313,554)
38	EW FUND	North County Industrial District #1	423,660	519,635	22.7%	95,975	434,793	465,696	7.1%	30,903	(11,133)	53,939	584.5%	65,072
39	EWN FUND	North Chautauqua County Water District	1,998,764	2,046,589	2.4%	47,825	1,690,000	1,801,250	6.6%	111,250	308,764	245,339	-20.5%	(63,425)
	HH FUND	Capital Projects	8,115,807	2,194,454	-73.0%	(5,921,353)	5,914,428	312,629	-94.7%	(5,601,799)	2,201,379	1,881,825	-14.5%	(319,554)
96	M FUND	Health Insurance	25,484,595	29,621,832	16.2%	4,137,237	23,895,778	28,592,106	19.7%	4,696,328	1,588,817	1,029,726	-35.2%	(559,091)
43	MS FUND	Self Insurance (Workers' Compensation)	3,946,994	4,154,108	5.2%	207,114	3,946,994	4,154,108	5.2%	207,114	0	0	-	0
OTHER FUND SUBTOTAL			60,093,080	59,796,690	-0.5%	(296,390)	52,847,606	53,959,088	2.1%	1,111,482	7,245,474	5,837,602	-19.4%	(1,407,872)
TRANSFERS IN														
	A to HH		0	0	-	0	2,201,379	1,881,825	-14.5%	(319,554)	(2,201,379)	(1,881,825)	14.5%	319,554
	__ to __		0	0	-	0	0	0	-	0	0	0	-	0
	Subtotal Transfers In		0	0	-	0	2,201,379	1,881,825	-14.5%	(319,554)	(2,201,379)	(1,881,825)	14.5%	319,554
NET OTHER FUND TOTAL			60,093,080	59,796,690	-0.5%	(\$296,390)	55,048,985	55,840,913	1.4%	\$791,928	\$5,044,095	\$3,955,777	-21.6%	(\$1,088,318)

Equalized Total Assessed Value 16,994,778,661

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	59	45,017,636	0.26
10112	O/S SPEC DIST - SEWER OR WATER	RPTL 410-a	5	10,853,191	0.06
12100	NYS - GENERALLY	RPTL 404(1)	307	458,483,852	2.70
12200	NYS TEACHERS RETIREMENT SYSTEM	RPTL 404(3)	2	1,769,583	0.01
12350	PUBLIC AUTHORITY - STATE	RPTL 412	5	265,625,656	1.56
13100	CO - GENERALLY	RPTL 406(1)	187	56,494,555	0.33
13350	CITY - GENERALLY	RPTL 406(1)	326	234,905,383	1.38
13430	CITY O/S LIMITS - SPECIFIED USES	RPTL 406(2)	1	738,627	0.00
13432	CITY O/S LIMITS - SPECIFIED USES	RPTL 406(2)	3	239,219	0.00
13440	CITY O/S LIMITS - SEWER OR WATER	RPTL 406(3)	15	7,294,055	0.04
13442	CITY O/S LIMITS - SEWER OR WATER	RPTL 406(3)	13	1,308,719	0.01
13450	CITY O/S LIMITS - AVIATION	RPTL 406(7)	354	24,417,864	0.14
13500	TOWN - GENERALLY	RPTL 406(1)	382	67,116,602	0.39
13510	TOWN - CEMETERY LAND	RPTL 446	44	1,463,798	0.01
13650	VG - GENERALLY	RPTL 406(1)	391	71,575,363	0.42
13660	VG - CEMETERY LAND	RPTL 446	10	1,371,508	0.01
13670	VG - NOT EX BY RPTL 406(1)	GEN MUNY L 411	18	1,332,255	0.01
13730	VG O/S LIMITS - SPECIFIED USES	RPTL 406(2)	1	727,917	0.00
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	9	1,459,270	0.01
13741	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	2	678,095	0.00
13742	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	6	121,667	0.00
13800	SCHOOL DISTRICT	RPTL 408	148	438,511,830	2.58
13850	BOCES	RPTL 408	6	31,342,272	0.18
13870	SPEC DIST USED FOR PURPOSE ESTAB	RPTL 410	18	15,019,659	0.09
13890	PUBLIC AUTHORITY - LOCAL	RPTL 412	15	6,688,513	0.04
13970	REGIONAL OTB CORPORATION	RACING L 513	1	491,803	0.00
14100	USA - GENERALLY	RPTL 400(1)	1	306,859	0.00
14110	USA - SPECIFIED USES	STATE L 54	10	35,795,393	0.21
14300	INDIAN RESERVATION	RPTL 454	2	2,064,583	0.01
18020	MUNICIPAL INDUSTRIAL DEV AGENCY	RPTL 412-a	275	756,977,802	4.45
18040	URBAN REN: OWNER-MUNICIPALITY	GEN MUNY 506	13	136,750	0.00
18060	URBAN REN: OWNER-MUN U R AGENCY	GEN MUNY 555 & 560	35	12,326,230	0.07
18080	MUN HSNG AUTH-FEDERAL/MUN AIDED	PUB HSNG L 52(3)&(5)	11	11,490,823	0.07

Equalized Total Assessed Value 16,994,778,661

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	107,926	0.00
21600	RES OF CLERGY - RELIG CORP OWNER	RPTL 462	32	6,727,608	0.04
25110	NONPROF CORP - RELIG(CONST PROT)	RPTL 420-a	593	300,523,527	1.77
25120	NONPROF CORP - EDUCL(CONST PROT)	RPTL 420-a	41	123,094,316	0.72
25130	NONPROF CORP - CHAR (CONST PROT)	RPTL 420-a	98	38,272,185	0.23
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	32	15,073,416	0.09
25230	NONPROF CORP - MORAL/MENTAL IMP	RPTL 420-a	98	49,419,289	0.29
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	449	298,161,523	1.75
25400	FRATERNAL ORGANIZATION	RPTL 428	1	229,508	0.00
25600	NONPROFIT HEALTH MAINTENANCE ORG	RPTL 486-a	23	118,636,010	0.70
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	187	6,145,507	0.04
26050	AGRICULTURAL SOCIETY	RPTL 450	9	2,876,917	0.02
26100	VETERANS ORGANIZATION	RPTL 452	48	11,068,140	0.07
26250	HISTORICAL SOCIETY	RPTL 444	4	2,778,689	0.02
26300	INTERDENOMINATIONAL CENTER	RPTL 430	9	1,354,975	0.01
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	122	19,809,032	0.12
27200	RAILROAD - WHOLLY EXEMPT	RPTL 489-d&dd	6	1,087,088	0.01
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	123	13,283,099	0.08
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	16	943,770	0.01
28520	NOT-FOR-PROFIT NURSING HOME CO	RPTL 422	8	14,828,119	0.09
28540	NOT-FOR-PROFIT HOUS CO - HOSTELS	RPTL 422	8	1,732,794	0.01
29700	PROP WITHDRAWN FROM FORECLOSURE	RPTL 1138	4	356,036	0.00
30300	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	3	597,305	0.00
32252	NYS OWNED REFORESTATION LAND	RPTL 534	123	41,026,979	0.24
32255	NYS OWNED REFORESTATION LAND	RPTL 534	4	0	0.00
32301	NYS LAND TAXABLE FOR SCHOOL ONLY	RPTL 536	10	16,260	0.00
33302	COUNTY OWNED REFORESTED LAND	RPTL 406(6)	12	1,811,929	0.01
41101	VETS EX BASED ON ELIGIBLE FUNDS	RPTL 458(1)	100	1,826,963	0.01
41102	VETS EX BASED ON ELIGIBLE FUNDS	RPTL 458(1)	51	377,274	0.00
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	6	497,993	0.00
41120	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	222	2,682,169	0.02
41121	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	859	10,528,667	0.06
41122	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	846	10,377,908	0.06

Equalized Total Assessed Value 16,994,778,661

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41125	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	156	1,913,129	0.01
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	191	3,840,556	0.02
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	641	13,136,613	0.08
41132	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	759	15,594,893	0.09
41135	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	100	2,021,308	0.01
41140	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	123	4,509,091	0.03
41141	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	511	17,833,475	0.10
41142	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	473	15,242,785	0.09
41145	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	76	2,563,174	0.02
41150	COLD WAR VETERANS (10%)	RPTL 458-b	1	8,659	0.00
41151	COLD WAR VETERANS (10%)	RPTL 458-b	1	8,000	0.00
41160	COLD WAR VETERANS (15%)	RPTL 458-b	1	12,988	0.00
41161	COLD WAR VETERANS (15%)	RPTL 458-b	95	1,143,937	0.01
41162	COLD WAR VETERANS (15%)	RPTL 458-b	141	1,710,619	0.01
41170	COLD WAR VETERANS (DISABLED)	RPTL 458-b	2	64,559	0.00
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	13	462,020	0.00
41172	COLD WAR VETERANS (DISABLED)	RPTL 458-b	28	905,496	0.01
41175	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	29,000	0.00
41200	SUBSCRIPTION VETS	RPTL 458(2)	2	7,400	0.00
41300	PARAPLEGIC VETS	RPTL 458(3)	3	635,329	0.00
41400	CLERGY	RPTL 460	47	163,454	0.00
41630	VOL/FIRE/AMB	RPTL 466-a	93	2,344,905	0.01
41631	VOL/FIRE/AMB	RPTL 466-a	75	1,347,086	0.01
41700	AGRICULTURAL BUILDING	RPTL 483	235	26,313,472	0.15
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	3,422	206,005,565	1.21
41730	AGRIC LAND-INDIV NOT IN AG DIST	AG MKTS L 306	665	28,633,655	0.17
41750	AG LAND ELIGIBLE FOR AG ASSMT	AG-MKTS 305(7)	10	216,878	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	402	22,412,591	0.13
41801	PERSONS AGE 65 OR OVER	RPTL 467	151	9,676,235	0.06
41802	PERSONS AGE 65 OR OVER	RPTL 467	258	17,803,649	0.10
41805	PERSONS AGE 65 OR OVER	RPTL 467	26	1,753,278	0.01
41902	PHYSICALLY DISABLED	RPTL 459	5	286,644	0.00
41930	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	4	200,625	0.00

Equalized Total Assessed Value 16,994,778,661

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41931	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	3	251,771	0.00
41932	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	111	6,137,577	0.04
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	241	3,433,175	0.02
42120	TEMPORARY GREENHOUSES	RPTL 483-c	27	1,574,094	0.01
42140	Anaerobic Digestion Facilities	RPTL 483-e	1	15,703,971	0.09
44212	HOME IMPROVEMENTS	RPTL 421-f	23	1,537,785	0.01
46450	INC ASSN OF VOLUNTEER FIREMEN	RPTL 464(1)	17	101,275	0.00
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	11	717,667	0.00
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	6	17,784,329	0.10
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	2	60,847	0.00
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	35	2,472,076	0.01
47610	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	100	10,866,092	0.06
47612	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	3	529,667	0.00
47900	FAIR POLLUTION CONTROL FACILITY	RPTL 477-a	1	2,724,496	0.02
48660	HOUSING DEVELOPMENT FUND CO	P H F I L 577,654-a	3	3,336,066	0.02
48670	REDEVELOPMENT HOUSING CO	P H F I L 125 & 127	3	420,328	0.00
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	2	80,302	0.00
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	234	37,881,033	0.22
50002	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	0	0.00
Total Exemptions Exclusive of System Exemptions:			16,125	4,126,932,839	24.28
Total System Exemptions:			235	37,881,033	0.22
Totals:			16,360	4,164,813,872	24.51

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 2027 BUDGET BY OPERATING FUNDS

	TOTAL	GENERAL FUND "A"	COUNTY RD & CONSTRUCTION FUND "D"	ROAD MACHINERY FUND "DM"
TOTAL APPROPRIATIONS	\$ 371,357,230	\$ 338,772,706	\$ 25,927,094	\$ 6,657,430
<i>LESS:</i>				
Estimated Revenues Other Than				
Real Property Taxes	\$ 283,602,609	\$ 251,718,085	\$ 25,227,094	\$ 6,657,430
Appropriated Fund Balances	<u>12,793,454</u>	<u>12,093,454</u>	<u>700,000</u>	<u>-</u>
Balance of Appropriations to be Raised by Real Property Tax Levy	<u>\$ 74,961,167</u>	<u>\$ 74,961,167</u>	<u>\$ -</u>	<u>\$ -</u>
 REAL PROPERTY TAX LEVY	 <u>\$ 74,961,167</u>			

CHAUTAUQUA COUNTY

SUMMARY OF 2027 BUDGET BY OTHER FUNDS

SEWER DISTRICTS FUND "ES_"	WATER DISTRICTS FUND "EW_"	ENVIRONMENT FUND "EL"	ENERGY FUND "EE"	SELF INSURANCE FUND "MS"	CAPITAL PROJECTS FUND "HH"	LIABILITY FUND "CS"	HEALTH INSURANCE FUND "M"
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TOTAL APPROPRIATIONS	\$ 8,434,191	\$ 2,566,224	\$ 10,058,158	\$ 781,360	\$ 4,154,108	\$ 2,194,454	\$ 1,986,363	\$ 29,621,832
<i>LESS:</i>								
Estimated Revenues	\$ 6,118,508	\$ 2,266,946	\$ 9,469,473	\$ 1,058,955	\$ 4,154,108	\$ 2,194,454	\$ 1,986,363	\$ 28,592,106
Appropriated Fund Balance	2,315,683	299,278	588,685	(277,595)	-	-	-	1,029,726
EXCESS REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

EXHIBIT B-1

CHAUTAUQUA COUNTY

SUMMARY OF 2027 BUDGET BY OPERATING FUNDS & FUNCTIONS

	TOTAL	GENERAL FUND "A"	COUNTY RD & CONSTRUCTION FUND "D"	ROAD MACHINERY FUND "DM"
APPROPRIATIONS				
General Government Support	\$ 84,441,660	\$ 84,441,660	\$ -	\$ -
Education	16,508,840	16,508,840	-	-
Public Safety	49,117,534	49,117,534	-	-
Health	37,141,193	37,141,193	-	-
Transportation	38,205,464	6,405,891	25,927,094	5,872,479
Economic Assistance & Opportunity	114,990,931	114,990,931	-	-
Culture & Recreation	958,207	958,207	-	-
Home & Community Services	3,700,479	3,700,479	-	-
Undistributed	26,292,922	25,507,971	-	784,951
Total Appropriations	\$ 371,357,230	\$ 338,772,706	\$ 25,927,094	\$ 6,657,430
REVENUES				
Real Property Tax Items	\$ -	\$ -	\$ -	\$ -
Non Property Tax Items	108,535,326	107,735,326	800,000	-
Other Real Property Tax Items	4,381,597	4,381,597	-	-
Departmental Income	25,618,480	25,618,460	20	-
Shared Services	6,544,323	5,935,492	-	608,831
Use of Money & Property	2,746,971	2,259,916	394,436	92,619
Licenses & Permits	101,500	36,500	65,000	-
Fines & Forfeitures	124,500	124,500	-	-
Sales of Property & Compensation	82,700	77,700	-	5,000
Miscellaneous	3,339,883	2,384,513	320,000	635,370
Interfund Revenues	251,509	251,509	-	0
New York State Aid	68,326,186	60,272,353	8,053,833	-
Federal Aid	42,640,219	42,640,219	-	-
Interfund Transfers	20,909,415	-	15,593,805	5,315,610
Total Revenues	\$ 283,602,609	\$ 251,718,085	\$ 25,227,094	\$ 6,657,430
Appropriated Fund Balance	\$ 12,727,058	\$ 12,027,058	\$ 700,000	\$ -
Reserve for Capital Projects	\$ -	-	-	-
Reserve for Occupancy Tax (Tourism 3%)	\$ 66,396	66,396	-	-
Reserve for Occupancy Tax (Watershed 2%)	0	0	-	-
	\$ 12,793,454	\$ 12,093,454	\$ 700,000	\$ -
Total Revenue & Fund Balance	\$ 296,396,063	\$ 263,811,539	\$ 25,927,094	\$ 6,657,430
TOTAL REAL PROPERTY TAX LEVY	\$ 74,961,167	\$ 74,961,167		

EXHIBIT B-2

CHAUTAUQUA COUNTY

SUMMARY OF 2027 BUDGET BY OPERATING FUNDS & FUNCTIONS

ENTERPRISE FUNDS

	SEWER DISTRICTS FUND "ES_"	WATER DISTRICTS FUND "EW_"	ENVIRONMENT FUND "EL"	ENERGY FUND "EE"	SELF INSURANCE FUND "MS"	CAPITAL PROJECTS FUND "HH"	LIABILITY FUND "CS"	HEALTH INSURANCE FUND "M"
APPROPRIATIONS								
General Government Support	\$ -	\$ -	\$ -	\$ -	\$ 4,154,108	\$ 415,000	\$ 1,986,363	\$ 24,939,173
Education	-	-	-	-	-	70,000	-	-
Public Safety	-	-	-	-	-	710,421	-	-
Health	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	689,033	-	-
Economic Assistance & Opportunity	-	-	-	-	-	310,000	-	-
Culture & Recreation	-	-	-	-	-	-	-	-
Home & Community Services	8,138,033	2,521,707	9,942,579	717,871	-	-	-	-
Undistributed	296,158	44,517	115,579	63,489	-	-	-	4,682,659
TOTAL APPROPRIATIONS	\$ 8,434,191	\$ 2,566,224	\$ 10,058,158	\$ 781,360	\$ 4,154,108	\$ 2,194,454	\$ 1,986,363	\$ 29,621,832
REVENUES								
Departmental Income	\$ 5,817,442	\$ 2,255,250	\$ 6,410,242	\$ -	\$ -	\$ 1,881,825	\$ -	\$ 21,998,992
Shared Services	135,840	-	1,986,446	-	-	-	-	-
Use of Money & Property	107,926	11,696	982,785	1,058,955	437,534	-	(21,018)	-
Sales of Property & Compensation	57,000	-	90,000	-	-	-	100,000	4,477,819
Miscellaneous	300	-	-	-	3,716,574	17,500	1,907,381	2,115,295
New York State Aid	-	-	-	-	-	28,903	-	-
Federal Aid	-	-	-	-	-	266,226	-	-
Interfund Transfers	-	-	-	-	-	-	-	-
Use of Reserves/General Fund Balance	-	-	-	-	-	\$ -	-	-
TOTAL REVENUES	\$ 6,118,508	\$ 2,266,946	\$ 9,469,473	\$ 1,058,955	\$ 4,154,108	\$ 2,194,454	\$ 1,986,363	\$ 28,592,106
APPROPRIATED FUND BALANCE	\$ 2,315,683	\$ 299,278	\$ 588,685	\$ (277,595)	\$ -	\$ -	\$ -	\$ 1,029,726
TOTAL REVENUE & FUND BALANCE	\$ 8,434,191	\$ 2,566,224	\$ 10,058,158	\$ 781,360	\$ 4,154,108	\$ 2,194,454	\$ 1,986,363	\$ 29,621,832

EXHIBIT B-3

2027 OCCUPANCY TAX	2026 Adopted	2027 Tentative	Use of Reserves	Total Allocated
Total Budgeted Receipts	\$ 2,395,737	\$ 2,464,639		
Occupancy Tax Distribution - Administration (max 10% of receipts)				
Collection, Enforcement & Administration <i>Appro Acct: A.1310.Wages & Benefits, Revenue Acct: A.1310.R122.0000</i> CC Finance Department	\$ 80,000	\$ 80,000		
<i>Appro Acct: A.1420.Wages & Benefits, Revenue Acct: A.1420.R122.0000</i> CC Law Department	\$ 12,000	\$ 12,000		
Program Administration <i>Appro Acct: A.6420.Wages & Benefits, Revenue Acct: A.6420.R122.0000</i> Tourism Coordinator	\$ 30,000	\$ 30,000		
<i>Appro Acct: A.8020.WTRS (Wages, Benefits, Contractual, Shared Services)</i> Watershed Coordinator	\$ 117,574	\$ 124,464		
Subtotal Administration	\$ 239,574	\$ 246,464	\$ -	\$ 246,464
<i>% of Total Receipts</i>	10.0%	10.0%		
Total Budgeted Receipts Less Administration	\$ 2,156,163	\$ 2,218,175		
Occupancy Tax Distribution - Base 3% (Tourism & Convention)				
	\$ 1,293,698	\$ 1,330,905		
Allocation to County's tourism agency (CCVB), at least 50% of Tourism and Convention Fund) <i>Appro Acct: A.6420.TOUR.4590.CCVB, Revenue Acct: A.6420.TOUR.R111.3000</i> CCVB Main Marketing/Publicity Contract	\$ 646,849	\$ 665,453	\$ 66,396	\$ 731,849
<i>% of Tourism and Convention Fund</i>	50.0%	50.0%		
Tourism Business & Destination Development & Promotion <i>Appro Acct: A6420.TOUR.4590.0000, Revenue Acct: A.6420.TOUR.R111.3000</i> County of Chautauqua Industrial Development Agency	\$ 80,000	\$ 80,000		\$ 80,000
Subtotal Business & Destination Development & Promotion	\$ 80,000	\$ 80,000		
<i>% of Tourism and Convention Fund</i>	6.2%	6.0%		
Parks & Trails <i>Appro Acct: A.7110.Wages & Benefits, Revenue Acct: A.7110.R111.3000</i> CC Department of Public Facilities	\$ 150,000	\$ 150,000		\$ 150,000
<i>% of Tourism and Convention Fund</i>	11.6%	11.3%		
Non-County Maintained Trail Establishment and Development <i>Appro Acct: A.6420.TOUR.4590.TRAL, Revenue Acct: A.6420.TOUR.R111.3000</i> Greenway Development & Marketing	\$ 35,000	\$ 35,000		\$ 35,000
Snowmobile Trail Maintenance	\$ 20,000	\$ 20,000		\$ 20,000
SubtotalTrail Maintenace	\$ 55,000	\$ 55,000		\$ 55,000
<i>% of Tourism and Convention Fund</i>	4.3%	4.1%		

EXHIBIT B-3

2027 OCCUPANCY TAX	2026 Adopted	2027 Tentative	Use of Reserves	Total Allocated
Arts & Culture				
<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 & 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
<i>% of Tourism and Convention Fund</i>	5.8%	5.6%		
Development of Attractions & Events				
<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
Gran Fondo	\$ 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	\$ 20,000	\$ 40,000		\$ 40,000
Annual Competative Application Cycle	\$ 135,349	\$ 138,952		\$ 138,952
Subtotal Attractions & Events	\$ 235,349	\$ 305,952		\$ 305,952
<i>% of Tourism and Convention Fund</i>	22.2%	23.0%		
Tourism and Convention Fund	\$ 1,293,698	\$ 1,330,905	\$ 66,396	\$ 1,397,301

Occupancy Tax Distribution - Additional 2% (Lake Mgt. & Enhancement)

\$ 862,465 \$ 887,270

Allocation for activities to control, treat, remove... or shoreline cleanup, 50% of Lake Mmgt and Enhancement Fund)				
<i>Appro Acct: A.8020.WTRS.4</i>				
Lake Gauge & Telephone	\$ 14,657	\$ 16,123		
NEXUS Contract	\$ 25,000	\$ 25,000		
Outside Contracts (via application) In-Lake	\$ 185,077	\$ 204,147		
Subtotal Enhancement & Protection	\$ 224,734	\$ 245,270		
<i>Appro Acct: A8020.WTRS.4591.WMA</i>				
Watershed Maintenance	\$ -	\$ -		
In-Lake Maintenance includes County membership	\$ 150,000	\$ 150,000		
Subtotal Management Alliance	\$ 150,000	\$ 150,000		
<i>Appro Acct: A.8020.WTRS.4591.SWCD</i>				
Technical Services - CC Soil & Water Conservation District	\$ -	\$ -		

EXHIBIT B-3

2027 OCCUPANCY TAX	2026 Adopted	2027 Tentative	Use of Reserves	Total Allocated
<i>Appro Acct: A.8020.WTRS.4</i>				
Chautauqua Lake Association	\$ 35,000	\$ 35,000		
Findley Lake	\$ 10,000	\$ 10,000		
Cassadaga Lake	\$ 8,500	\$ 13,000		
Bear Lake	\$ 3,000	\$ 3,000		
Lake Erie Management Commission (in lake activities)	\$ -	\$ -		
Subtotal Maintenance of Waterways, Harvesting, and Shoreline Cleanup	\$ 56,500	\$ 61,000		
Subtotal In-Lake Activities and shoreline cleanup	\$ 431,234	\$ 456,270		
<i>% of Lake Management and Enhancement Fund</i>	<i>50.0%</i>	<i>51.4%</i>		
Chautauqua Watershed Conservancy				
<i>Appro Acct: A8020.WTRS.4591.CWCI</i>				
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>1.1%</i>		
CC Soil & Water Conservation District				
<i>Appro Acct: A.8020.WTRS.4591.SWCD</i>				
Technical Services	\$ 51,000	\$ 71,000		
<i>% of Lake Management and Enhancement Fund</i>	<i>5.9%</i>	<i>8.0%</i>		
Enhancement & Protection				
<i>Appro Acct: A.8020.WTRS.4</i>				
Lake Erie Management Commission (watershed activities)	\$ 50,000	\$ 50,000		
Outside Contracts (via application) watershed	\$ 100,000	\$ 150,000	\$ -	\$ 150,000
<i>Appro Acct: A8020.WTRS.4591.WMA</i>				
Watershed Maintenance	\$ 150,000	\$ 150,000		
Subtotal Enhancement & Protection	\$ 300,000	\$ 350,000		
<i>% of Lake Management and Enhancement Fund</i>	<i>34.8%</i>	<i>39.4%</i>		
Lake Management and Enhancement Fund	\$ 792,234	\$ 887,270	\$ -	\$ 887,270
Grand Total	\$ 2,325,506	\$ 2,464,639	\$ 66,396	\$ 2,531,035

EXHIBIT C
CHAUTAUQUA COUNTY
CAPITAL PROJECTS STATUS - GENERAL

Unexpended Balances of Appropriations
for Capital Projects as of August 31, 2026

	APPROPRIATION ORIGINAL BUDGET	TRANSFERS IN/OUT	APPROPRIATION MODIFIED BUDGET	ENCUMBRANCES & EXPENDITURES	BALANCE
01 - LEGISLATIVE BOARD					
HH.01010.01001 Legislative Chambers A/V Update (2021)	\$ 25,500	\$ (22,456)	\$ 3,044	\$ -	\$ 3,044
	\$ 25,500	\$ (22,456)	\$ 3,044	\$ -	\$ 3,044
06 - SHERIFF					
HH.063110.06018 Server Rplc & Upgrade (2024)	\$ 268,000	\$ -	\$ 268,000	\$ 268,940	\$ (940)
HH.063110.06024 Sheriff's Office Switch Refresh (2024)	\$ 180,000	\$ -	\$ 180,000	\$ 162,442	\$ 17,558
HH.063110.06026 Application Server Replacement & AVL Upgrade (2024)	\$ 110,000	\$ -	\$ 110,000	\$ 5,874	\$ 104,126
HH.063150.06027 Jail Upgrades (2024)	\$ 230,000	\$ -	\$ 230,000	\$ 196,767	\$ 33,233
HH.063150.06033 Jail Body Cam & Tasers (2026)	\$ 146,412	\$ -	\$ 146,412	\$ 146,412	\$ -
HH.063150.06037 Jail Lock Upgrade (2026)	\$ 834,650	\$ -	\$ 834,650	\$ -	\$ 834,650
HH.063110.06029 Tower Site Generators (2025)	\$ 96,725	\$ -	\$ 96,725	\$ -	\$ 96,725
HH.063110.06031 Patrol Equipment (2025)	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ 60,000
HH.063110.06032 CCSO Range Improvements (2025)	\$ 50,000	\$ -	\$ 50,000	\$ 30,512	\$ 19,488
HH.063110.06034 Special Teams Equipment (2026)	\$ 31,465	\$ -	\$ 31,465	\$ -	\$ 31,465
HH.063110.06035 Specialized Patrol Equipment (2026)	\$ 184,200	\$ -	\$ 184,200	\$ 145,055	\$ 39,145
HH.063110.06036 CCSO Building Security (2026)	\$ 478,185	\$ -	\$ 478,185	\$ -	\$ 478,185
HH.063110.06038 AVIAT Microwave Upgrade (2026)	\$ 929,493	\$ -	\$ 929,493	\$ 65,336	\$ 864,157
HH.063197.999 Vehicle Replacement (2006)	\$ 168,000	\$ 9,293,006	\$ 9,461,006	\$ 9,040,049	\$ 420,957
	\$ 3,767,130	\$ 9,293,006	\$ 13,060,136	\$ 10,061,388	\$ 2,998,748
14 - EMERGENCY SERVICES					
HH.143010.14008 Tech Rescue & Hazmat Vehicle (2022)	\$ 140,000	\$ 62,000	\$ 202,000	\$ 182,077	\$ 19,923
HH.143010.14012 Firefighter Training Equipment (2023)	\$ 33,500	\$ -	\$ 33,500	\$ 29,766	\$ 3,734
HH.143010.14013 SCBA Fill Station & Compressor (2024)	\$ 170,000	\$ -	\$ 170,000	\$ 162,934	\$ 7,066
HH.143010.14015 GOB Building Security (2025)	\$ 170,000	\$ 64,960	\$ 234,960	\$ 30,234	\$ 204,726
HH.143010.14016 Body Armor for EMS Medics (2025)	\$ 98,000	\$ -	\$ 98,000	\$ 73,193	\$ 24,807
HH.143010.14018 External Defibrillators (2025)	\$ 58,500	\$ -	\$ 58,500	\$ 55,716	\$ 2,784
HH.143010.14019 EMS Fly-Car (2026)	\$ 136,585	\$ -	\$ 136,585	\$ 117,334	\$ 19,251
HH.143010.14020 Ambulance Replacement (2026)	\$ 250,000	\$ -	\$ 250,000	\$ 235,333	\$ 14,667
HH.143010.14021 Multi-Agency Public Safety Building (2026)	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ 60,000
HH.143010.14022 Fire Training Center Heaters (2026)	\$ 18,500	\$ -	\$ 18,500	\$ -	\$ 18,500
	\$ 1,135,085	\$ 126,960	\$ 1,262,045	\$ 886,589	\$ 263,039
20 - INFORMATION TECHNOLOGY SERVICES					
HH.201680.20003 Core Switch Upgrade (2020)	\$ 150,000	\$ -	\$ 150,000	\$ 89,538	\$ 60,462
HH.201680.20004 Enterprise Software (2020)	\$ 395,000	\$ 220,000	\$ 615,000	\$ 538,351	\$ 76,649

EXHIBIT C
CHAUTAUQUA COUNTY
CAPITAL PROJECTS STATUS - GENERAL

Unexpended Balances of Appropriations
for Capital Projects as of August 31, 2026

		APPROPRIATION	TRANSFERS	APPROPRIATION	ENCUMBRANCES	
		ORIGINAL	IN/OUT	MODIFIED	& EXPENDITURES	BALANCE
		BUDGET		BUDGET		
HH.201680.20006	Emergency Notification System (2022)	\$ 69,500	\$ 5,000	\$ 74,500	\$ 59,722	\$ 14,778
HH.201680.20007	GIS System Upgrade (2023)	\$ 124,000	\$ -	\$ 124,000	\$ 55,343	\$ 68,657
HH.201680.20008	Emergency Communications IT Room HVAC (2023)	\$ 75,000	\$ -	\$ 75,000	\$ 53,692	\$ 21,308
HH.201680.20009	Time and Attendance System Upgrade (2024)	\$ 182,191	\$ -	\$ 182,191	\$ 182,694	\$ (503)
HH.201680.20975	IT Server Room Maintenance (2017)	\$ 12,000	\$ 145,000	\$ 157,000	\$ 55,539	\$ 101,461
HH.201680.990	Network Equipment (2017)	\$ 195,517	\$ 150,000	\$ 345,517	\$ 296,269	\$ 49,248
		\$ 1,203,208	\$ 520,000	\$ 1,723,208	\$ 1,331,148	\$ 392,060
24 - ENVIRONMENT						
LANDFILL						
EL.8160.022	Vehicle & Equipment Purchases (2006)	\$ 571,000	\$ 2,819,225	\$ 3,390,225	\$ 2,025,603	\$ 1,364,621
EL.8160.025	Phase IV Construction (2007)	\$ 500,000	\$ (222,963)	\$ 277,037	\$ 132,268	\$ 144,770
EL.8160.24001	Repair Ellery Retain Wall (2022)	\$ 400,000	\$ (85,191)	\$ 314,809	\$ 16,308	\$ 298,501
EL.8160.24002	Maintenance Shop Renovation (2024)	\$ 180,000	\$ 822,336	\$ 1,002,336	\$ 8,588	\$ 993,748
EL.8160.24003	South Leachate Liner Replacement (2026)	\$ 301,422	\$ -	\$ 301,422	\$ 37,209	\$ 264,213
EL.8160.24405	Gas Well Maintenance (2022)	\$ 395,864	\$ (6,800)	\$ 389,064	\$ 69,547	\$ 319,517
		\$ 2,348,286	\$ 3,326,608	\$ 5,674,894	\$ 2,289,524	\$ 3,385,370
25 - PUBLIC FACILITIES						
ENGINEERS						
HH.251440.25974	Conewango Watershed Dam 33 Sediment Rem (2017)	\$ 10,500	\$ 1,375,000	\$ 1,385,500	\$ 1,370,204	\$ 15,296
		\$ 10,500	\$ 1,375,000	\$ 1,385,500	\$ 1,370,204	\$ 15,296
AIRPORTS						
Jamestown Airport						
HH.255610.25317	Terminal Building Improvements (2024)	\$ 1,208,000	\$ -	\$ 1,208,000	\$ 65,000	\$ 1,143,000
HH.255610.25346	JWW ARFF Gear (2025)	\$ 22,705	\$ -	\$ 22,705	\$ 22,077	\$ 628
HH.255610.25383	Replace Airfield Signs Const JHW (2025)	\$ 467,803	\$ -	\$ 467,803	\$ 20,554	\$ 447,249
HH.255610.25384	Recons Term Apron Design JHW (2025)	\$ 209,700	\$ -	\$ 209,700	\$ 23,700	\$ 186,000
HH.255610.25385	Obstruction Rmvl Dsgn JHW (2025)	\$ 156,500	\$ -	\$ 156,500	\$ 23,000	\$ 133,500
HH.255610.25387	Rehab Taxiway B North (2026)	\$ 171,215	\$ -	\$ 171,215	\$ 2,000	\$ 169,215
HH.255610.25388	Rehab Runway 15-33 (2026)	\$ 297,616	\$ -	\$ 297,616	\$ 2,000	\$ 295,616
HH.255610.25400	Runway 13-31 Construction (2026)	\$ 6,010,919	\$ -	\$ 6,010,919	\$ -	\$ 6,010,919
HH.255610.25401	SRE Equipment (2026)	\$ 1,047,240	\$ -	\$ 1,047,240	\$ 77	\$ 1,047,163
Dunkirk Airport						
HH.255610.25008	Replace Existing Bulk Hangar #3 (2018)	\$ 578,000	\$ 307,857	\$ 885,857	\$ 879,071	\$ 6,786

EXHIBIT C
CHAUTAUQUA COUNTY
CAPITAL PROJECTS STATUS - GENERAL

Unexpended Balances of Appropriations
for Capital Projects as of August 31, 2026

	APPROPRIATION ORIGINAL BUDGET	TRANSFERS IN/OUT	APPROPRIATION MODIFIED BUDGET	ENCUMBRANCES & EXPENDITURES	BALANCE
HH.255610.25011 Land Acquisition - Runways 6/24 and 15/33 (2018)	\$ 600,000	\$ -	\$ 600,000	\$ 140,210	\$ 459,790
HH.255610.25254 Hangar #2 Bifold Door (2023)	\$ 140,000	\$ 508,120	\$ 648,120	\$ 45,108	\$ 603,012
HH.255610.25259 T-Hangar Construction (2023)	\$ 750,000	\$ -	\$ 750,000	\$ -	\$ 750,000
HH.255610.25340 Reconstruct Terminal Bldg (2024)	\$ 140,760	\$ 1,265,000	\$ 1,405,760	\$ 129,000	\$ 1,276,760
HH.255610.25341 Rehab Runway 13/31 (2024)	\$ 473,000	\$ (1,000)	\$ 472,000	\$ 471,200	\$ 800
HH.255610.25358 DKK Security Gates Design (2025)	\$ 50,538	\$ -	\$ 50,538	\$ 49,578	\$ 960
HH.255610.25386 Rehab Taxiway A West Design (2025)	\$ 130,432	\$ -	\$ 130,432	\$ 55,038	\$ 75,394
HH.255610.25402 Security Gate Update (2026)	\$ 230,159	\$ -	\$ 230,159	\$ -	\$ 230,159
	\$ 12,684,587	\$ 2,079,977	\$ 14,764,564	\$ 1,872,574	\$ 12,531,399
BUILDINGS & GROUNDS					
HH.251620.25195 Mayville Door Replacement (2020)	\$ 38,550	\$ 33,450	\$ 72,000	\$ 72,000	\$ 0
HH.251620.25216 GOB Heating System Repairs (2021)	\$ 20,140	\$ 488,686	\$ 508,826	\$ 508,825	\$ 0
HH.251620.25315 New B&G Maintenance Building (2024)	\$ 1,224,675	\$ -	\$ 1,224,675	\$ 662,368	\$ 562,307
HH.251620.25349 Leg Chmbr HVAC Air Hnd Rplc (2025)	\$ 79,000	\$ -	\$ 79,000	\$ -	\$ 79,000
HH.251620.25350 Myvl Restroom Reno Design (2025)	\$ 50,000	\$ 300,000	\$ 350,000	\$ 15,424	\$ 334,576
HH.251620.25790 Maintenance Building Design (2022)	\$ 35,000	\$ -	\$ 35,000	\$ 23,994	\$ 11,006
	\$ 1,447,365	\$ 822,136	\$ 2,269,501	\$ 1,282,612	\$ 986,889
CARTS					
HH.255630.25012 Tablets (2019)	\$ 14,612	\$ 15,000	\$ 29,612	\$ 15,973	\$ 13,639
HH.255630.25014 Accelerated Transit Grant - 2017 Funding (2019)	\$ 108,199	\$ -	\$ 108,199	\$ 15,941	\$ 92,258
HH.255630.25211 Route Match Software (2021)	\$ 400,999	\$ 400,999	\$ 801,998	\$ 283,069	\$ 518,929
HH.255630.25227 Rebranding (2021)	\$ 372,500	\$ -	\$ 372,500	\$ 329,774	\$ 42,726
HH.255630.25228 Consulting Routes (2021)	\$ 126,501	\$ -	\$ 126,501	\$ 125	\$ 126,376
HH.255630.25261 Renovations of CARTS Hub (2023)	\$ 475,062	\$ 285,808	\$ 760,870	\$ 299,143	\$ 461,727
HH.255630.25421 Admin Vehicle (2025)	\$ 37,000	\$ -	\$ 37,000	\$ 29,443	\$ 7,557
HH.255630.25422 Cameras for Buses (2025)	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ 200,000
HH.255630.25886 Bus Replacement (2014)	\$ 195,000	\$ 8,293,885	\$ 8,488,885	\$ 6,781,897	\$ 1,706,988
HH.255630.25995 Accelerated Transit Grant - 2015/2016 Funding (2017)	\$ 206,377	\$ -	\$ 206,377	\$ 155,303	\$ 51,074
	\$ 2,136,250	\$ 8,995,692	\$ 11,131,942	\$ 7,910,668	\$ 3,221,274
PARKS					
HH.257110.25002 Parks Capital Improvements (2018)	\$ 152,694	\$ 276,886	\$ 429,580	\$ 483,218	\$ (53,638)
HH.257110.25260 Parking/Property Marking (2023)	\$ 32,516	\$ 17,000	\$ 49,516	\$ 38,692	\$ 10,824
HH.257110.25300 Waterway Trail Hazard Removal (2023)	\$ 100,000	\$ 150,000	\$ 250,000	\$ 235,000	\$ 15,000

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

Unexpended Balances of Appropriations
for Capital Projects as of August 31, 2026

	APPROPRIATION ORIGINAL BUDGET	TRANSFERS IN/OUT	APPROPRIATION MODIFIED BUDGET	ENCUMBRANCES & EXPENDITURES	BALANCE
HH.257110.25313 Marden Cobb Water Project (2024)	\$ 14,200	\$ -	\$ 14,200	\$ 6,196	\$ 8,004
HH.257110.25314 15 Year Forest Management Plan (2024)	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000
HH.257110.25389 Lean-To Replacement (2026)	\$ 84,000	\$ -	\$ 84,000	\$ -	\$ 84,000
HH.257110.25830 Eastside OVRLND TRL DVLP (2025)	\$ 23,940	\$ -	\$ 23,940	\$ -	\$ 23,940
	<u>\$ 432,350</u>	<u>\$ 443,886</u>	<u>\$ 876,236</u>	<u>\$ 763,106</u>	<u>\$ 113,130</u>
TRANSPORTATION					
HH.255130.25193 Salt Sheds (2020)	\$ 110,000	\$ 363,626	\$ 473,626	\$ 427,033	\$ 46,593
HH.255130.25256 Sheridan Shop Gutters/Downspouts (2023)	\$ 32,000	\$ -	\$ 32,000	\$ 498	\$ 31,502
HH.255130.25379 DPF Facilities Bldg Upgrd (2025)	\$ 7,226,730	\$ -	\$ 7,226,730	\$ 420,558	\$ 6,806,172
HH.255130.25380 Falconer Shop Fuel System (2025)	\$ 28,000	\$ (350)	\$ 27,650	\$ 516	\$ 27,134
HH.255130.25397 Falconer Office Improvements (2026)	\$ 15,000	\$ -	\$ 15,000	\$ 12,328	\$ 2,672
HH.255130.626 DPF Large Equipment (2006)	\$ 800,000	\$ 31,510,128	\$ 32,310,128	\$ 31,524,173	\$ 785,954
	<u>\$ 8,211,730</u>	<u>\$ 31,873,404</u>	<u>\$ 40,085,134</u>	<u>\$ 32,385,106</u>	<u>\$ 7,700,027</u>
27 - SOUTH & CENTER CHAUTAUQUA LAKE SEWER DISTRICT					
ESS.8130.27004 Rehab Gravity Sewer Lines (2018)	\$ 125,000	\$ 422,231	\$ 547,231	\$ 275,132	\$ 272,099
ESS.8130.27006 S&CCLSD Extension Phase 2 (2022)	\$ 24,000,000	\$ (965,623)	\$ 23,034,377	\$ 17,068,376	\$ 5,966,001
ESS.8130.27007 Wastewater Primary Bypass (2024)	\$ 290,000	\$ 236,609	\$ 526,609	\$ 123,043	\$ 403,566
ESS.8130.27008 CCLSD Extension Phase 3 (2025)	\$ 35,590,000	\$ -	\$ 35,590,000	\$ 9,041	\$ 35,580,959
ESS.8130.27009 Lkwd Pump Station Bar Screen (2026)	\$ 192,000	\$ -	\$ 192,000	\$ 185,700	\$ 6,300
	<u>\$ 60,197,000</u>	<u>\$ (306,783)</u>	<u>\$ 59,890,217</u>	<u>\$ 17,475,592</u>	<u>\$ 42,222,625</u>
28 - NORTH CHAUTAUQUA LAKE SEWER DISTRICT					
ESN.8130.28002 NCLSD I&I (2023)	\$ 5,480,000	\$ (39,504)	\$ 5,440,496	\$ 1,590,009	\$ 3,850,487
ESN.8130.28003 NCLSD WWTP (2025)	\$ 10,147,000		\$ 10,147,000	\$ -	\$ 10,147,000
	<u>\$ 15,627,000</u>	<u>\$ (39,504)</u>	<u>\$ 15,587,496</u>	<u>\$ 1,590,009</u>	<u>\$ 13,997,487</u>
30 - PORTLAND, POMFRET, DUNKIRK SEWER DISTRICT					
ESP.8130.30001 Sewage Treatment I&I (2022)	\$ 1,612,000	\$ (10,804)	\$ 1,601,196	\$ 1,016,910	\$ 584,286
	<u>\$ 1,612,000</u>	<u>\$ (10,804)</u>	<u>\$ 1,601,196</u>	<u>\$ 1,016,910</u>	<u>\$ 584,286</u>
37 - PLANNING & DEVELOPMENT					
HH.376420.37008 Greenfield Development (2019)	\$ 200,000	\$ 6,519,500	\$ 6,719,500	\$ 6,699,353	\$ 20,148
HH.376420.37012 Brownfields Remediation Program (2021)	\$ 625,000	\$ (425,000)	\$ 200,000	\$ 176,050	\$ 23,950
HH.378020.37009 Welch Trail Recreation Area (2020)	\$ 50,000	\$ -	\$ 50,000	\$ 42,815	\$ 7,186
HH.378020.37010 Trail Development (2020)	\$ 81,528	\$ 125,000	\$ 206,528	\$ 125,000	\$ 81,528
HH.378020.37011 Lake Erie Management Commission (2020)	\$ 72,522	\$ -	\$ 72,522	\$ 62,750	\$ 9,772

EXHIBIT C
CHAUTAUQUA COUNTY
CAPITAL PROJECTS STATUS - GENERAL

Unexpended Balances of Appropriations
for Capital Projects as of August 31, 2026

	APPROPRIATION ORIGINAL BUDGET	TRANSFERS IN/OUT	APPROPRIATION MODIFIED BUDGET	ENCUMBRANCES & EXPENDITURES	BALANCE
HH.378020.37015 Chautauqua County Complete Streets (2024)	\$ 100,000	\$ 100,000	\$ 200,000	\$ 74	\$ 199,926
HH.378020.37893 Barcelona to Chautauqua Trail (2013)	\$ 35,000	\$ 2,041,200	\$ 2,076,200	\$ 736,828	\$ 1,339,372
HH.378020.37968 Northern Chautauqua Co Local Waterfront Dev Plan (2016)	\$ 15,000	\$ 306,814	\$ 321,814	\$ 216,138	\$ 105,676
HH.378020.674 Chautauqua Lake Management Commission (2008)	\$ 467,000	\$ (33,457)	\$ 433,543	\$ 362,959	\$ 70,584
	\$ 1,646,050	\$ 8,634,057	\$ 10,280,107	\$ 8,421,967	\$ 1,858,140
39 - NORTH CHAUTAUQUA COUNTY WATER DISTRICT					
EWN.8397.39970 NCCWD Initial Construction (2016)	\$ 11,750,000	\$ 645,263	\$ 12,395,263	\$ 174,839	\$ 12,220,424
	\$ 11,750,000	\$ 645,263	\$ 12,395,263	\$ 174,839	\$ 12,220,424
41 - BOARD OF ELECTIONS					
HH.411450.41000 Voting Machines (2020)	\$ 119,900	\$ 666,025	\$ 785,925	\$ 770,377	\$ 15,548
	\$ 119,900	\$ 666,025	\$ 785,925	\$ 770,377	\$ 15,548
99 - MISCELLANEOUS					
HH.992490.00002 JCC Roofs (2020)	\$ 156,000	\$ 193,282	\$ 349,282	\$ 245,735	\$ 103,547
HH.992490.00005 JCC IT Security (2020)	\$ 20,000	\$ 426,771	\$ 446,771	\$ 270,608	\$ 176,163
HH.992490.00009 JCC Sidewalks (2020)	\$ 13,000	\$ 371,250	\$ 384,250	\$ 66,675	\$ 317,575
HH.992490.00011 Infrastructure-HVAC (2021)	\$ 38,750	\$ 188,218	\$ 226,968	\$ 85,614	\$ 141,354
HH.992490.00016 Interior Repairs/Renovations (2024)	\$ 209,000	\$ 182,894	\$ 391,894	\$ 246,935	\$ 144,959
HH.992490.00017 LED Lighting (2024)	\$ 50,000	\$ 50,000	\$ 100,000	\$ 42,858	\$ 57,142
HH.992490.00018 COMM SRVC CTR ASBEST ABMT (2025)	\$ 87,500	\$ (23,500)	\$ 64,000	\$ 63,885	\$ 115
HH.992490.00019 JCC YMCA Wellness Center (2025)	\$ 195,000	\$ -	\$ 195,000	\$ 2,875	\$ 192,125
HH.992490.00020 Classroom Furniture (2026)	\$ 25,525	\$ -	\$ 25,525	\$ -	\$ 25,525
HH.992490.00022 Exterior Renovations (2026)	\$ 12,500	\$ -	\$ 12,500	\$ -	\$ 12,500
	\$ 807,275	\$ 1,388,915	\$ 2,196,190	\$ 1,025,184	\$ 1,171,006

EXHIBIT D
CHAUTAUQUA COUNTY
ROAD FUND PROJECTS STATUS

Unexpended Balances of Appropriations
for Capital Projects as of August 31, 2026

		ORIGINAL BUDGET	TRANSFERS IN/OUT	MODIFIED BUDGET	EXPENDITURES	BALANCE
25 - PUBLIC FACILITIES						
COUNTY BRIDGE & ROAD PROJECTS						
D.5112.389	Funded Bridge Program	\$ 7,236,089	\$ (2,399,629)	\$ 4,836,460	\$ 369,576	\$ 4,466,884
D.5112.390	County Bridge Program	\$ 285,000	\$ 1,541,996	\$ 1,826,996	\$ 897,275	\$ 929,721
D.5112.391	Highway Improvements	\$ 450,000	\$ 9,357,864	\$ 9,807,864	\$ 5,202,648	\$ 4,605,216
D.5112.392	Complete Streets	\$ 850,000	\$ (654,509)	\$ 195,491	\$ 39,506	\$ 155,985
D.5112.393	Funded Road Program	\$ 735,000	\$ 733,875	\$ 1,468,875	\$ 222,722	\$ 1,246,153
		\$ 9,556,089	\$ 8,579,597	\$ 18,135,686	\$ 6,731,726	\$ 11,403,960

EXHIBIT E
CHAUTAUQUA COUNTY
SUMMARY OF 2027 TENTATIVE BUDGET CAPITAL PROJECTS

PROJECT AREA	Total Project Cost (Requested Amt.)	Amount of Funding by Source								Total Funding Awarded
		INTEREST EARNINGS	LOCAL SHARE	FEDERAL FUNDING	STATE FUNDING	BOND	DEDICATED REVENUE / USER FEES	TIMBER SALES	OTHER NON- LOCAL FUNDING	
<i>COUNTY OPERATIONS (Exhibit E-1)</i>										
SHERIFF	\$ 366,558	\$ 366,558	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 366,558
EMERGENCY SERVICES	494,157	343,864	-	-	-	-	-	-	-	343,864
INFORMATION TECHNOLOGY SVS	320,000	320,000	-	-	-	-	-	-	-	320,000
AIRPORTS/PARKS	-	-	-	-	-	-	-	-	-	-
BUILDINGS & GROUNDS	95,000	95,000	-	-	-	-	-	-	-	95,000
CARTS	289,033	28,903	-	231,226	28,903	-	-	-	-	289,033
PUBLIC FACILITIES	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	821,000	400,000	-	-	-	-	-	-	-	400,000
PLANNING & ECONOMIC DEV	3,447,634	310,000	-	-	-	-	-	-	-	310,000
BOARD OF ELECTIONS	-	-	-	-	-	-	-	-	-	-
JCC	70,000	17,500	-	35,000	-	-	-	-	17,500	70,000
<i>VEHICLES (Note 1) (Exhibit E-2)</i>	731,761	-	182,941	-	-	-	-	-	-	182,941
Subtotal	\$ 6,635,143	\$ 1,881,825	\$ 182,941	\$ 266,226	\$ 28,903	\$ -	\$ -	\$ -	\$ 17,500	\$ 2,377,396
<i>ROADS & BRIDGES (Exhibit E-3)</i>										
BRIDGES	\$ 1,487,502	\$ -	\$ -	\$ -	\$ 1,087,502	\$ -	\$ 400,000	\$ -	\$ -	\$ 1,487,502
ROADS	7,881,331	-	450,000	-	6,966,331	-	465,000	-	-	7,881,331
Subtotal	\$ 9,368,833	\$ -	\$ 450,000	\$ -	\$ 8,053,833	\$ -	\$ 865,000	\$ -	\$ -	\$ 9,368,833
<i>ENTERPRISE FUNDS (Exhibit E-4)</i>										
LANDFILL	\$ 8,172,730	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,172,730	\$ -	\$ -	\$ 8,172,730
WATER & SEWER DISTRICTS	444,000	-	-	-	-	-	444,000	-	-	444,000
Subtotal	\$ 8,616,730	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,616,730	\$ -	\$ -	\$ 8,616,730
TOTAL COUNTY CAPITAL PROJECTS	\$ 24,620,706	\$ 1,881,825	\$ 632,941	\$ 266,226	\$ 8,082,736	\$ -	\$ 9,481,730	\$ -	\$ 8,634,230	\$ 20,362,959

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
2027 TENTATIVE BUDGET

DEPARTMENT / DIVISION	PROJ #	Project Title	Total Project Cost (Requested Amt.)	AMOUNT OF FUNDING BY SOURCE							Total FUNDING AWARDED
				INTEREST EARNINGS	LOCAL SHARE	FEDERAL FUNDING	STATE FUNDING	BOND	TIMBER SALES	OTHER NON- LOCAL FUNDING	
Sheriff's Office		NICE Server Upgrades	\$ 129,310	\$ 129,310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 129,310
Sheriff's Office		Replacement of Critical SCUBA Equipment	29,200	29,200	-	-	-	-	-	-	29,200
Sheriff's Office		Jail Infrastructure Upgrades	111,586	111,586	-	-	-	-	-	-	111,586
Sheriff's Office		Jail Body Camera & Taser Package	96,462	96,462	-	-	-	-	-	-	\$ 96,462
		SUBTOTAL SHERIFF	\$ 366,558	\$ 366,558	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 366,558
Emergency Services		EMS Fly-Cars	\$ 266,157	\$ 115,864	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,864
Emergency Services		SCBA Cleaning & Decontamination Unit	\$ 48,000	\$ 48,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,000
Emergency Services		Ambulance Re-Chassis Program	\$ 180,000	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,000
		SUBTOTAL EMERGENCY SERVICES	\$ 494,157	\$ 343,864	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 343,864
Information Technology Services		Network Equipment (2017)	320,000	320,000	-	-	-	-	-	-	320,000
		SUBTOTAL INFORMATION SERVICES	\$ 320,000	\$ 320,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320,000
DPF - Buildings & Grounds		Mayville Campus Plow Truck w Salter	\$ 95,000	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,000
		SUBTOTAL BUILDINGS AND GROUNDS	\$ 95,000	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,000
DPF - CARTS	25886	Security Cameras	\$ 41,700	\$ 4,170	\$ -	\$ 33,360	\$ 4,170	\$ -	\$ -	\$ -	\$ 41,700
DPF - CARTS		HVAC Replacement	\$ 31,656	\$ 3,166	\$ -	\$ 25,325	\$ 3,166	\$ -	\$ -	\$ -	\$ 31,656
DPF - CARTS		Fence Replacement Hopkins Ave	\$ 87,100	\$ 8,710	\$ -	\$ 69,680	\$ 8,710	\$ -	\$ -	\$ -	\$ 87,100
DPF - CARTS		Parking Lot Rehab	\$ 128,577	\$ 12,858	\$ -	\$ 102,862	\$ 12,858	\$ -	\$ -	\$ -	\$ 128,577
		SUBTOTAL CARTS	\$ 289,033	\$ 28,903	\$ -	\$ 231,226	\$ 28,903	\$ -	\$ -	\$ -	\$ 289,033
DPF-Transportation		DPF Vehicle & Equipment Request	\$ 821,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000

EXHIBIT E-1
CHAUTAUQUA COUNTY, CAPITAL PROJECTS - GENERAL COUNTY OPERATIONS
2027 TENTATIVE BUDGET

DEPARTMENT / DIVISION	PROJ #	Project Title	Total Project Cost (Requested Amt.)	AMOUNT OF FUNDING BY SOURCE							Total FUNDING AWARDED
				INTEREST EARNINGS	LOCAL SHARE	FEDERAL FUNDING	STATE FUNDING	BOND	TIMBER SALES	OTHER NON- LOCAL FUNDING	
		SUBTOTAL TRANSPORTATION	\$ 821,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Planning & Development		Complete Streets Yr	\$ 2,800,084	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Planning & Development		Site Development	\$ 587,550	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000
Planning & Development		Off-Highway Vehicle Strategy	\$ 60,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
		SUBTOTAL PLANNING & DEVELOPMENT	\$ 3,447,634	\$ 310,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 310,000
JCC		IT- Firewall Infrastructure	70,000	17,500	-	35,000	-	-	-	17,500	70,000
		SUBTOTAL JAMESTOWN COMMUNITY COLLEGE	\$ 70,000	\$ 17,500	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 17,500	\$ 70,000
		TOTAL CAPITAL PROJECTS (H FUND)	\$ 5,903,382	\$ 1,881,825	\$ -	\$ 266,226	\$ 28,903	\$ -	\$ -	\$ 17,500	\$ 2,194,455
Sheriff's Office	3197-999	VEHICLE REQUESTS (Note 1)	\$ 731,761	-	\$ 182,941	-	-	-	-	-	\$ 182,941
		SUBTOTAL VEHICLES	\$ 731,761	\$ -	\$ 182,941	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182,941
		TOTAL CAPITAL PROJECTS	\$ 6,635,143	\$ 1,881,825	\$ 182,941	\$ 266,226	\$ 28,903	\$ -	\$ -	\$ 17,500	\$ 2,377,396

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 2027 TENTATIVE BUDGET

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

06 - SHERIFF:

2		Full-Size 4WD SUV, Police Package (Unmarked)	12,000	\$ 86,100	Replacement	No	
1		Front Wheel Drive 'Mini' Van, 7 passenger	38,000	\$ 43,943	Replacement	No	
9		Full-Size 4WD SUV, Police Package (Marked)	38,000	\$ 423,833	Replacement	No	
1		3/4 Ton 4WD Regular Cab Pickup Truck (Nav)	15,000	\$ 53,655	Replacement	No	
1		Full-sized Van, 12 passenger (Jail)	38,000	\$ 68,775	Replacement	No	
1		Full-sized Cargo Van (Radio Shop)	38,000	\$ 55,455	Replacement	No	
							\$ 731,761

COUNTY WIDE TOTAL FOR CAPITAL VEHICLE REQUESTS: \$ 731,761

2026 Vehicle Purchase Allocation \$ 182,941

EXHIBIT E-3 CHAUTAUQUA COUNTY, CAPITAL PROJECTS - ROADS & BRIDGES 2027 TENTATIVE BUDGET										
DEPARTMENT / DIVISION	PROJECT #	Project Title	Total Project Cost (Requested Amt.)	AMOUNT OF FUNDING BY SOURCE						Total Funding Awarded
				LOCAL SHARE	CAPITAL RESERVE	FUND BALANCE	STATE FUNDING	FEDERAL FUNDING	DEDICATED 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)	7,881,331	450,000	-	-	6,966,331	-	465,000	7,881,331
		TOTAL ROAD & BRIDGE CAPITAL PROJECTS	\$ 9,368,833	\$ 450,000	\$ -	\$ -	\$ 8,053,833	\$ -	\$ 865,000	\$ 9,368,833

EXHIBIT E-4
CHAUTAUQUA COUNTY, ENTERPRISE FUND CAPITAL PURCHASES
2027 TENTATIVE BUDGET

DEPARTMENT / DIVISION	PROJECT #	Project Title	Total Project Cost (Requested Amt.)	AMOUNT OF FUNDING BY SOURCE					
				INTEREST EARNINGS	ENTERPRISE FUND BAL	STATE FUNDING	BOND	USER FEES	Total Funding Awarded
DPF - Environment/Landfill		Repair Ellery Retain Wall (2022)	\$235,231	\$ -	\$ -	\$ -	\$ -	\$235,231	\$ 235,231
DPF - Environment/Landfill		Phase IV Construction (2007)	\$200,000	\$ -	\$ -	\$ -	\$ -	\$200,000	\$ 200,000
DPF - Environment/Landfill		Landfill maintenance Shop Renovations and Addition (2024)	\$ 6,567,099	\$ -	\$ -	\$ -	\$ -	\$ 6,567,099	\$ 6,567,099
DPF - Environment/Landfill	8160-022	Vehicles and Heavy Equipment	1,170,400	-	-	-	-	1,170,400	1,170,400
		SUBTOTAL LANDFILL	\$8,172,730	\$ -	\$ -	\$ -	\$ -	\$8,172,730	\$ 8,172,730
									\$ -
SCCLSD		Chautauqua Lake Eastside Extension	\$ 40,000	\$ -	\$ -		\$ -	\$ 40,000	\$ 40,000
SCCLSD		South Chautauqua Lake Sewer District Ext. Phase 2	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
SCCLSD		Rehab Gravity Sewer & Manholes	125,000	-	-	-	-	125,000	125,000
SCCLSD		Building Roof Repair/Replacement	\$ 129,000	\$ -	\$ -	\$ -	\$ -	\$ 129,000	\$ 129,000
		SUBTOTAL SEWER DISTRICTS	\$ 444,000	\$ -	\$ -	\$ -	\$ -	\$ 444,000	\$ 444,000
TOTAL ENTERPRISE FUND CAPITAL PROJECTS			\$ 8,616,730	\$ -	\$ -	\$ -	\$ -	\$ 8,616,730	\$ 8,616,730

EXHIBIT F-1
2027 TENTATIVE BUDGET
FULL TIME EQUIVALENT (FTE) COUNT BY DEPARTMENT

DEPARTMENT	2026 ADOPTED	2027 TENTATIVE	YR to YR INC / (DEC)
0100 - Legislative	22.49	22.49	.00
0300 - District Attorney	41.56	42.22	.66
0500 - County Clerk	27.49	27.49	.00
0600 - Sheriff	250.79	250.03	-.76
0900 - County Executive	5.49	5.49	.00
1100 - County Attorney	22.80	15.00	-7.80
1200 - Public Defender	72.19	80.30	8.11
1300 - Probation	34.98	34.98	.00
1400 - Emergency Services	38.40	40.41	2.01
2000 - Information Technology Service	20.00	20.00	.00
2100 - Finance	61.88	62.88	1.00
2300 - Human Resources	12.39	12.39	.00
2500 - Public Facilities	198.88	199.88	1.00
3133 - MHSS	290.00	298.49	8.49
3333 - MHSS	125.00	125.00	.00
3232 - Health	74.57	75.59	1.02
3400 - Office for Aging Services	24.38	24.38	.00
3700 - Planning & Development	8.49	8.49	.00
4100 - Board of Elections	9.48	10.24	.76
4200 - Veterans Service Agency	2.92	2.92	.00
2400 - Public Facilities	40.80	39.80	-1.00
2700 - South & Center Chaut Lake Sewr	18.33	18.33	.00
2800 - North Chaut Lake Sewer Distr	4.00	4.00	.00
3800 - North Co Indus Water District #1	1.00	1.00	.00
Grand Total	1,408.31	1,421.80	13.49
SUBTOTAL GENERAL, HIGHWAY AND ROAD MACHINERY FUNDS			0.00
SUBTOTAL ENTERPRISE FUNDS			0.00

EXHIBIT F-1
2027 TENTATIVE BUDGET
FULL TIME EQUIVALENT (FTE) COUNT BY DEPARTMENT

DEPARTMENT	2026 ADOPTED	2027 TENTATIVE	YR to YR 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, Pmfrr, Dnk Sewer-SANITARY SEWERS	.13	.13	.00
ESP-8130 - Prtlnd, 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
0300 - District Attorney	41.56	42.22	.66
A-1165 - General Fund-DISTRICT ATTORNEY	40.23	40.89	.66
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	8.00	-1.00
A-1410-1411 - General Fund-COUNTY CLERK-MOTOR VEHICLES	16.49	17.49	1.00
A-6610 - General Fund-WEIGHTS & MEASURES	2.00	2.00	.00
0600 - Sheriff	250.79	250.03	-.76
A-1162-1110 - General Fund-UNIFIED COURT COSTS-COURT OFFICERS	17.94	15.94	-2.00
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	70.34	75.86	5.52

EXHIBIT F-1
2027 TENTATIVE BUDGET
FULL TIME EQUIVALENT (FTE) COUNT BY DEPARTMENT

DEPARTMENT	2026 ADOPTED	2027 TENTATIVE	YR to YR INC / (DEC)
A-3110-3114 - General Fund-SHERIFF-PISTOL PERMIT	1.50	1.50	.00
A-3150 - General Fund-JAIL	120.95	115.67	-5.28
A-3189-3111 - General Fund-OTHER LAW ENFORCEMENT-NAVIGATION/SNOWMOBILE	4.10	4.10	.00
A-3315 - General Fund-STOP DWI	1.00	2.00	1.00
A-6010 - General Fund-SOCIAL SERVICES ADMIN	1.00	1.00	.00
EL-8160-1000 - Landfill-ENVIRONMENT-LANDFILL	1.00	1.00	.00
0900 - County Executive	5.49	5.49	.00
A-1230 - General Fund-COUNTY EXECUTIVE	5.01	5.01	.00
A-1420 - General Fund-COUNTY ATTORNEY	.48	.48	.00
1100 - County Attorney	22.80	15.00	-7.80
A-1420 - General Fund-COUNTY ATTORNEY	14.00	15.00	1.00
A-6010 - General Fund-SOCIAL SERVICES ADMIN	8.80		-8.80
1200 - Public Defender	72.19	80.30	8.11
A-1170 - General Fund-PUBLIC DEFENDER	34.87	27.87	-7.00
A-1170-1172 - General Fund-PUBLIC DEFENDER-HURRELL HARRING GRANT	37.32	37.43	.11
A-1170-1176 - General Fund-PUBLIC DEFENDER-FAMILY COURT DIVISION		15.00	15.00
1300 - Probation	34.98	34.98	.00
A-3140 - General Fund-PROBATION	34.98	34.98	.00
1400 - Emergency Services	38.40	40.41	2.01
A-3010 - General Fund-EMERGENCY SERVICES	3.95	3.96	.01
A-3625 - General Fund-TECHNICAL RESCUE TEAM	.12	.12	.00
A-3640 - General Fund-HAZARDOUS MATERIALS	.12	.12	.00

EXHIBIT F-1
2027 TENTATIVE BUDGET
FULL TIME EQUIVALENT (FTE) COUNT BY DEPARTMENT

DEPARTMENT	2026 ADOPTED	2027 TENTATIVE	YR to YR INC / (DEC)
A-3989 - General Fund-EMERGENCY MEDICAL SERVICE	.94	.94	.00
A-3989-CME - General Fund-EMERGENCY MEDICAL SERVICE-CONTINUING MEDICAL EDUCATION	.70	.70	.00
A-3989-EMS - General Fund-EMERGENCY MEDICAL SERVICE-FLY CAR & AMBULANCE SERVICES	31.82	33.82	2.00
A-3989-EMT - General Fund-EMERGENCY MEDICAL SERVICE-EMT/CPR TRAINING	.75	.75	.00
None - None		.00	.00
Senior Account Clerk		.00	.00
2000 - Information Technology Service	20.00	20.00	.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	3.00	3.00	.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
2100 - Finance	61.88	62.88	1.00
A-1170 - General Fund-PUBLIC DEFENDER		.20	.20
A-1310 - General Fund-DEPARTMENT OF FINANCE	29.18	31.46	2.28
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	2.20	.10
A-4010 - General Fund-PUBLIC HEALTH ADMIN	4.60	3.69	-.92
A-4320 - General Fund-MENTAL HYGIENE PROGRAMS	9.00	7.84	-1.17
A-6010 - General Fund-SOCIAL SERVICES ADMIN	9.00	9.50	.50
ESS-8130 - South Chautauqua Lake Swr-SEWAGE TREATMENT	1.00	1.00	.00
2300 - Human Resources	12.39	12.39	.00

EXHIBIT F-1
2027 TENTATIVE BUDGET
FULL TIME EQUIVALENT (FTE) COUNT BY DEPARTMENT

DEPARTMENT	2026 ADOPTED	2027 TENTATIVE	YR to YR INC / (DEC)
A-1430 - General Fund-HUMAN RESOURCES	10.09	10.09	.00
A-1430-BENE - General Fund-HUMAN RESOURCES-HEALTH INSURANCE BENEFITS	2.30	2.30	.00
2500 - Public Facilities	198.88	199.88	1.00
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	37.21	36.81	-.40
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	7.30	7.70	.40
D-5110 - County Road Fund-MAINTENANCE OF ROADS	99.60	100.60	1.00
DM-5130 - Road Machinery Fund-ROAD MACHINERY	15.95	15.95	.00
EL-8160-1000 - Landfill-ENVIRONMENT-LANDFILL	.55	.55	.00
3133 - MHSS	290.00	298.49	8.49
A-6010 - General Fund-SOCIAL SERVICES ADMIN	288.50	297.49	8.99
A-6510 - General Fund-VETERANS SERVICE AGENCY	.50		-.50
A-7310 - General Fund-YOUTH PROGRAMS	1.00	1.00	.00
3333 - MHSS	125.00	125.00	.00
A-4310 - General Fund-MENTAL HYGIENE ADMIN	1.45	1.59	.14
A-4320 - General Fund-MENTAL HYGIENE PROGRAMS	122.05	121.91	-.14
A-6010 - General Fund-SOCIAL SERVICES ADMIN	1.50	1.50	.00

EXHIBIT F-1
2027 TENTATIVE BUDGET
FULL TIME EQUIVALENT (FTE) COUNT BY DEPARTMENT

DEPARTMENT	2026 ADOPTED	2027 TENTATIVE	YR to YR INC / (DEC)
3232 - Health	74.57	75.59	1.02
A-1185 - General Fund-MED EXAMINERS & CORONERS	2.07	1.35	-.72
A-2960-ADMN - General Fund-EDUC: HANDICAPPED CHILDREN-ADMINISTRATION	1.55	1.95	.40
A-3989 - General Fund-EMERGENCY MEDICAL SERVICE	.38	.38	.00
A-4010 - General Fund-PUBLIC HEALTH ADMIN	18.55	17.25	-1.30
A-4017-JAIL - General Fund-CLINICS-JAIL	9.25	11.25	2.00
A-4059 - General Fund-EARLY INTERVENTION PROGRAM	9.30	10.10	.80
A-4090 - General Fund-ENVIRONMENTAL HEALTH	33.22	33.06	-.16
A-4320 - General Fund-MENTAL HYGIENE PROGRAMS	.25	.25	.00
3400 - Office for Aging Services	24.38	24.38	.00
A-6772 - General Fund-OFFICE FOR AGING SERVICES	24.38	24.38	.00
3700 - Planning & Development	8.49	8.49	.00
A-6420 - General Fund-PROMOTION OF INDUSTRY	2.75	2.75	.00
A-8020 - General Fund-PLANNING	4.74	4.74	.00
A-8020-WTRS - General Fund-PLANNING-WATERSHED ADMINISTRATION	1.00	1.00	.00
4100 - Board of Elections	9.48	10.24	.76
A-1450 - General Fund-BOARD OF ELECTIONS	9.48	10.24	.76
4200 - Veterans Service Agency	2.92	2.92	.00
A-6010 - General Fund-SOCIAL SERVICES ADMIN	.50	.50	.00
A-6510 - General Fund-VETERANS SERVICE AGENCY	2.42	2.42	.00
2400 - Public Facilities	40.80	39.80	-1.00

EXHIBIT F-1
2027 TENTATIVE BUDGET
FULL TIME EQUIVALENT (FTE) COUNT BY DEPARTMENT

DEPARTMENT	2026 ADOPTED	2027 TENTATIVE	YR to YR INC / (DEC)
D-5110 - County Road Fund-MAINTENANCE OF ROADS	1.00		-1.00
EL-8160-1000 - Landfill-ENVIRONMENT-LANDFILL	37.35	37.35	.00
EL-8160-6000 - Landfill-ENVIRONMENT-CLOSED LANDFILLS	.50	.50	.00
EL-8160-7000 - Landfill-ENVIRONMENT-RECYCLING	1.90	1.90	.00
EL-8189 - Landfill-OTH ENV - HOUSE HAZ WASTE	.05	.05	.00
2700 - South & Center Chaut Lake Sewr	18.33	18.33	.00
ESS-8120 - South Chautauqua Lake Swr-SANITARY SEWERS	9.33	9.33	.00
ESS-8130 - South Chautauqua Lake Swr-SEWAGE TREATMENT	9.00	9.00	.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	1.80	1.70	-.10
ESP-8120 - PrtInd, Pmfrr, Dnk Sewer-SANITARY SEWERS	.70	.70	.00
ESP-8130 - PrtInd, Pmfrr, Dnk Sewer-SEWAGE TREATMENT	.20	.20	.00
EW-8120 - North Cty Industrial Dist 1-SANITARY SEWERS	.05	.08	.03
EW-8310 - North Cty Industrial Dist 1-WATER DISTRICT	.15	.23	.08
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
Grand Total	1,408.31	1,421.80	13.49

EXHIBIT F-1
2027 TENTATIVE BUDGET
FULL TIME EQUIVALENT (FTE) COUNT BY DEPARTMENT

DEPARTMENT	2026 ADOPTED	2027 TENTATIVE	YR to YR INC / (DEC)
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**SCHEDULE 1
CHAUTAUQUA COUNTY
2027 TENTATIVE BUDGET
ESTIMATED FUND BALANCES**

FUND	Balance 12/31/25	Estimated Balance 12/31/26 (1)	Use of Fund Balance in the 2027 Budget:			Estimated Balance 12/31/27 (1)
			Undesignated / Unreserved Fund Balance	Reserved/ Restricted Fund Balance	Occupancy Tax Reserve	
A - GENERAL FUND (Unassigned)	\$32,581,979	\$31,663,182	\$11,804,860	\$222,198	\$66,396	\$19,569,728
CS - LIABILITY INSURANCE	\$0	\$0		\$0	n/a	\$0
D - COUNTY ROAD & CONSTRUCTION FUND (spendable/undesignate	\$3,538,116	\$2,938,116	\$700,000	\$0	n/a	\$2,238,116
DM - ROAD MACHINERY FUND (spendable)	\$181,099	\$81,099	\$0	\$0	n/a	\$81,099
EE - ENERGY FUND (unrestricted)	\$993,050	\$1,256,609	(\$277,595)	\$0	n/a	\$1,534,204
EL - ENVIRONMENT (unrestricted)	\$3,028,702	\$2,429,753	\$588,685	\$0	n/a	\$1,841,068
ESN, ESP, ESS - SEWER DISTRICTS (unrestricted)	\$1,813,517	(\$1,008,740)	\$2,315,683	\$0	n/a	(\$3,324,423)
ESN - NORTH CHAUTAUQUA LAKE SEWER DISTRICT	\$1,063,554	\$1,085,504	(\$123,628)	\$0	n/a	\$1,209,132
ESP - PORTLAND, POMFERT, DUNKIRK SEWER DISTRICT	\$472,150	\$434,797	(\$53,989)	\$0	n/a	\$488,786
ESS - SOUTH & CENTER CHAUTAUQUA LAKE SEWER DISTRICT	\$277,814	(\$2,529,040)	\$2,493,300	\$0	n/a	(\$5,022,340)
EW, EWN - WATER DISTRICTS (unrestricted)	(\$2,344,310)	(\$2,641,941)	\$299,278	\$0	n/a	(\$2,941,219)
M - HEALTH INSURANCE (unrestricted)	\$2,496,382	\$907,565	\$1,029,726	\$0	n/a	(\$122,161)
MS - SELF INSURANCE (Worker's Compensation, unrestricted)	(\$206,735)	(\$206,735)	\$0	\$0	n/a	(\$206,735)

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: September 30, 2026

BONDS OUTSTANDING							
FUND	PURPOSE	TYPE	TERM	INTEREST RATE	OUTSTANDING 09/30/2026	FINAL 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%	1,795,000	2030	DTC
EE - Energy Fund	Electric Plant Construction (2nd Series)	Serial Bond 2016	15 years	2.125-4.0%	1,180,000	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%	-	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%	785,000	2030	DTC
W - Long Term Debt	JCC Third Dormitory Building	SB 2012 / refunded 2019	13 years	2.00%-2.125%	2,370,000	2032	DTC
W - Long Term Debt	Pulbic Improvement	Serial Bond 2014	25 years	2.50%-3.75%	5,865,000	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 2012/2004B	8 years	2.00% - 4.00%	2,460,000	2029	DTC
W - Long Term Debt	Road Machinery / DPF Roof	Serail Bond 2022	15 years	3.00%	142,000	2037	DTC
W - Long Term Debt	Road Machinery / DPF Large Equipment	Serail Bond 2022	15 years	3.00%	3,082,000	2037	DTC
W - Long Term Debt	Road Machinery DPF	Serail Bond 2022	15 years	3.00%	160,000	2037	DTC
W - Long Term Debt	Road Machinery DPF	Serail Bond 2022	15 years	3.00%	11,000	2037	DTC
W - Long Term Debt	Road Machinery DPF	Serail Bond 2022	15 years	3.00%	39,000	2037	DTC
W - Long Term Debt	Road Machinery DPF	Serail Bond 2022	15 years	3.00%	2,700,000	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%	356,000	2037	DTC
W - Long Term Debt	IT Enterprise Software	Serial Bond 2022	15 years	3.00%	229,000	2037	DTC
W - Long Term Debt	JCC Roof	Serial Bond 2022	15 years	3.00%	120,000	2037	DTC
Total Serial Bonds					\$ 33,009,000		
ESN - NCLSD	Sewage Treatment / Phosphorous Removal	Serial Bond 2020	30 years	0.00%	2,318,160	2050	NYS EFC
ESS - SCCLSD	Sewage Treatment / Surface Aeration	Serial Bond 2022	15 years	3.00%	1,361,000	2037	NYS EFC
ESS - SCCLSD	Sewer Extension, Phase 1	EFC Installment Bond	30 years	0.00%	6,882,315	2054	NYS EFC
					\$ 10,561,475		
ESS - SCCLSD	Sewer Extension, Phase 2	BAN	5 years	0.00%	\$ 6,000,000	2030	NYS EFC
ESN - NCLSD	Sewer Improvements (I&I)	BAN	5 years	0.00%	\$ 1,740,000	2030	NYS EFC
ESP - PPDS	Sewer Improvements (I&I)	BAN	5 years	0.00%	\$ 809,750	2030	NYS EFC
EWN - NCWD	Water Infrastructure	BAN	5 years	Market	1,889,208	2027	NYS EFC
EWN - NCWD	Water Infrastructure	BAN	1 year	n/a	\$ 3,400,000	2026	DTC
EWN - NCWD	Water Infrastructure	Capital Note	30 years	2.00%	\$ 1,465,000	2046	Village of Brocton
EWN - NCWD	Water Infrastructure	Capital Note	30 years	0.00%	\$ 3,654,750	2050	Village of Brocton
ESN - NCLSD	Sewer Improvements	Capital Note	20 years	4.00%	\$ 255,140	2030	Chaut. Co.
Total Capital Notes					\$ 5,374,890		
TOTAL DEBT OUTSTANDING					\$ 62,784,323		

SCHEDULE 3, Page 2 - ALL FUNDS

CHAUTAUQUA COUNTY
STATEMENT OF DEBT AS OF: September 30, 2026

INDEBTEDNESS AUTHORIZED AND UNISSUED

RESOLUTION NUMBER	PROJECT	DATE AUTHORIZED	AUTHORIZED TOTAL AMOUNT	AUTHORIZED UNISSUED 12/31/25
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	\$ 18,000,000
203-22, 143-25	PPD Sewer District Inflow & Infiltration Reduction	8/24/2022	\$ 1,612,000	\$ 802,250
207-22	NCIWD#1 Water Storage Tank Repair	8/24/2022	\$ 863,000	\$ 863,000
183-23, 144-25	NCLSD Sewer District Inflow & Infiltration Reduction	6/29/2023	\$ 5,480,000	\$ 7,220,000
102-25	SCCLSD Phase 3 (Design and Construction of Ext)	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
272-25	Road Machinery / DPF Large Equipment	10/22/2025	\$ 1,000,000	\$ 1,000,000
273-25	Construction of Buildings and Grounds Maint. Bldg.	10/22/2025	\$ 1,224,675	\$ 1,224,675
274-25	Reconstruction of DPF Shop, Falconer	10/22/2025	\$ 7,226,730	\$ 7,226,730
TOTAL INDEBTEDNESS AUTHORIZED AND UNISSUED			\$ 96,367,655	\$ 91,297,905

SCHEDULE 4

CHAUTAUQUA COUNTY STATEMENT OF DEBT AS OF: September 30, 2026

Five Year Average Full Valuation of Taxable Real Property	\$	10,117,590,474
Debt Limit 7% Thereof		708,231,333

OUTSTANDING INDEBTEDNESS

Bonds	\$	43,570,475	
Bond Anticipation Notes		13,838,958	
Other Loans		0	
Capital Notes		<u>5,374,890</u>	
			\$ 62,784,323

EXCLUSIONS

Water Bonds	\$	0	
Water Bond Anticipation Notes		5,289,208	
Water Capital Notes		<u>5,119,750</u>	
			\$ 10,408,958

Total Net Indebtedness	\$	52,375,365
New Debt Contracting Margin		<u><u>655,855,968</u></u>

Net Debt Contracting Power Exhausted	7.40%
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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

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

DEPARTMENT	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	YR to YR 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
<i>ESP-8120 - PrtInd, Pmfrr, Dnk Sewer-SANITARY SEWERS</i>	.13	.13	.00
<i>ESP-8130 - PrtInd, Pmfrr, Dnk Sewer-SEWAGE TREATMENT</i>	.13	.13	.00
<i>EW-8120 - North Cty Industrial Dist 1-SANITARY SEWERS</i>	.10	.10	.00
<i>EW-8310 - North Cty Industrial Dist 1-WATER DISTRICT</i>	.20	.20	.00
<i>EWN-8310 - North Chaut Cty Water District-WATER DISTRICT</i>	.45	.45	.00

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

LEGISLATIVE

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
A-1010 - General Fund-LEGISLATIVE BOARD				
Expenses				
EX01 - Personal Services	189,608	293,358	293,358	309,242
EX02 - Equipment	0	0	0	0
EX04 - Contractual	52,123	53,882	53,882	58,243
EX08 - Employee Benefits	26,043	36,980	36,980	44,097
Expenses Total	267,774	384,220	384,220	411,582
A-1010 - General Fund-LEGISLATIVE BOARD Total	267,774	384,220	384,220	411,582
A-1040 - General Fund-CLERK, LEGISLATIVE BOARD				
Revenue				
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	0	0	0	0
Revenue Total	0	0	0	0
Expenses				
EX01 - Personal Services	127,119	134,786	134,786	140,107
EX02 - Equipment	0	0	0	0
EX04 - Contractual	10,658	14,361	14,361	15,325
EX08 - Employee Benefits	46,346	45,529	45,529	52,612
Expenses Total	184,122	194,676	194,676	208,044
A-1040 - General Fund-CLERK, LEGISLATIVE BOARD Total	184,122	194,676	194,676	208,044
A-1162-1120 - General Fund-UNIFIED COURT COSTS-CONFLICT ADMINISTRATION				
Revenue				
RE20 - New York State Aid	(147,231)	(440,408)	(440,408)	(440,443)

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

LEGISLATIVE

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
Revenue Total	(147,231)	(440,408)	(440,408)	(440,443)
Expenses				
EX01 - Personal Services	944	1,231	1,231	1,236
EX04 - Contractual	104,609	438,715	438,715	438,714
EX08 - Employee Benefits	299	462	462	493
Expenses Total	105,853	440,408	440,408	440,443
A-1162-1120 - General Fund-UNIFIED COURT COSTS-CONFLICT ADMINISTRATION Total	(41,378)	0	0	0
A-1162-COUN - General Fund-UNIFIED COURT COSTS-ASSIGNED COUNCIL				
Revenue				
RE20 - New York State Aid	(310,296)	(368,000)	(368,000)	(368,000)
Revenue Total	(310,296)	(368,000)	(368,000)	(368,000)
Expenses				
EX04 - Contractual	1,165,649	1,251,000	1,251,000	1,250,500
Expenses Total	1,165,649	1,251,000	1,251,000	1,250,500
A-1162-COUN - General Fund-UNIFIED COURT COSTS-ASSIGNED COUNCIL Total	855,353	883,000	883,000	882,500
LOCAL SHARE TOTAL	1,265,870	1,461,896	1,461,896	1,502,126

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

UNIFIED COURTS

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
A-1162-1125 - General Fund-UNIFIED COURT COSTS-INDIGENT SERVICES-CHILD CUSTODY				
Expenses				
EX04 - Contractual	0	0	0	0
Expenses Total	0	0	0	0
A-1162-1125 - General Fund-UNIFIED COURT COSTS-INDIGENT SERVICES-CHILD CUSTC	0	0	0	0
A-1162-1135 - General Fund-UNIFIED COURT COSTS-SUPREME COURT				
Expenses				
EX04 - Contractual	17,614	16,250	16,250	19,140
Expenses Total	17,614	16,250	16,250	19,140
A-1162-1135 - General Fund-UNIFIED COURT COSTS-SUPREME COURT Total	17,614	16,250	16,250	19,140
A-1162-1140 - General Fund-UNIFIED COURT COSTS-FAMILY COURT				
Expenses				
EX04 - Contractual	19,929	18,386	18,386	21,655
Expenses Total	19,929	18,386	18,386	21,655
A-1162-1140 - General Fund-UNIFIED COURT COSTS-FAMILY COURT Total	19,929	18,386	18,386	21,655
A-1162-1145 - General Fund-UNIFIED COURT COSTS-SURROGATE COURT				
Expenses				
EX04 - Contractual	5,810	5,360	5,360	6,313
Expenses Total	5,810	5,360	5,360	6,313
A-1162-1145 - General Fund-UNIFIED COURT COSTS-SURROGATE COURT Total	5,810	5,360	5,360	6,313
A-1162-1160 - General Fund-UNIFIED COURT COSTS-COURT LIBRARY				
Revenue				

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

UNIFIED COURTS

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
RE20 - New York State Aid	0	0	0	0
Revenue Total	0	0	0	0
Expenses				
EX04 - Contractual	1,204	1,110	1,110	1,308
Expenses Total	1,204	1,110	1,110	1,308
A-1162-1160 - General Fund-UNIFIED COURT COSTS-COURT LIBRARY Total	1,204	1,110	1,110	1,308
A-1162-1180 - General Fund-UNIFIED COURT COSTS-JUSTICES & CONSTABLES				
Expenses				
EX04 - Contractual	3,680	3,500	3,500	3,500
Expenses Total	3,680	3,500	3,500	3,500
A-1162-1180 - General Fund-UNIFIED COURT COSTS-JUSTICES & CONSTABLES Total	3,680	3,500	3,500	3,500
A-1162-9999 - General Fund-UNIFIED COURT COSTS-MISCELLANEOUS				
Revenue				
RE20 - New York State Aid	(319,552)	(261,372)	(261,372)	(275,000)
Revenue Total	(319,552)	(261,372)	(261,372)	(275,000)
Expenses				
EX04 - Contractual	0	0	0	0
Expenses Total	0	0	0	0
A-1162-9999 - General Fund-UNIFIED COURT COSTS-MISCELLANEOUS Total	(319,552)	(261,372)	(261,372)	(275,000)
Grand Total	(271,316)	(216,766)	(216,766)	(223,084)

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

DEPARTMENT	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	YR to YR INC / (DEC)
0300 - District Attorney	41.56	42.22	.66
A-1165 - General Fund-DISTRICT ATTORNEY	40.23	40.89	.66
A-3315 - General Fund-STOP DWI	.36	.36	.00
A-6010 - General Fund-SOCIAL SERVICES ADMIN	.97	.97	.00

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

DISTRICT ATTORNEY

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
A-1165 - General Fund-DISTRICT ATTORNEY				
Revenue				
RE13 - Departmental Income	(25,000)	0	0	0
RE14 - Shared Services	0	0	0	0
RE17 - Fines & Forfeitures	0	0	0	0
RE18 - Sale Of Property/Compensa	0	0	0	0
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	(2,242,677)	(2,440,359)	(2,886,438)	(2,057,624)
RE21 - Federal Aid	0	(104,457)	1	(91,172)
Revenue Total	(2,267,677)	(2,544,816)	(2,886,437)	(2,148,796)
Expenses				
EX01 - Personal Services	3,033,435	3,319,621	3,319,621	3,404,607
EX02 - Equipment	72,550	0	13,977	0
EX04 - Contractual	649,320	320,750	648,847	549,171
EX08 - Employee Benefits	1,109,740	1,213,249	1,213,249	1,321,262
Expenses Total	4,865,045	4,853,620	5,195,694	5,275,040
A-1165 - General Fund-DISTRICT ATTORNEY Total	2,597,368	2,308,804	2,309,257	3,126,244
LOCAL SHARE TOTAL	2,597,368	2,308,804	2,309,257	3,126,244

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

DEPARTMENT	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	YR to YR INC / (DEC)
0500 - County Clerk	27.49	27.49	.00
A-1410 - General Fund-COUNTY CLERK	9.00	8.00	-1.00
A-1410-1411 - General Fund-COUNTY CLERK-MOTOR VEHICLES	16.49	17.49	1.00
A-6610 - General Fund-WEIGHTS & MEASURES	2.00	2.00	.00

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

COUNTY CLERK

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
A-1410 - General Fund-COUNTY CLERK				
Revenue				
RE13 - Departmental Income	(1,161,292)	(1,121,100)	(1,121,100)	(1,131,100)
RE14 - Shared Services	0	0	0	0
RE15 - Use Of Money & Property	0	0	0	0
RE18 - Sale Of Property/Compensa	0	0	0	0
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	0	0	0	0
RE21 - Federal Aid	(58,891)	0	(73,359)	0
Revenue Total	(1,220,183)	(1,121,100)	(1,194,459)	(1,131,100)
Expenses				
EX01 - Personal Services	391,048	507,023	507,023	483,340
EX02 - Equipment	4,700	0	0	0
EX04 - Contractual	225,163	216,999	282,503	219,462
EX08 - Employee Benefits	214,551	270,294	262,544	238,979
Expenses Total	835,462	994,316	1,052,070	941,781
A-1410 - General Fund-COUNTY CLERK Total	(384,721)	(126,784)	(142,389)	(189,319)
A-1410-1411 - General Fund-COUNTY CLERK-MOTOR VEHICLES				
Revenue				
RE13 - Departmental Income	(1,131,396)	(1,008,180)	(1,008,180)	(1,158,747)
RE15 - Use Of Money & Property	0	0	0	0
RE18 - Sale Of Property/Compensa	(404)	0	(4,000)	(6,000)
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	0	0	0	0
RE21 - Federal Aid	0	0	0	0

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

COUNTY CLERK

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
Revenue Total	(1,131,800)	(1,008,180)	(1,012,180)	(1,164,747)
Expenses				
EX01 - Personal Services	729,605	741,815	749,065	833,129
EX02 - Equipment	0	0	6,132	0
EX04 - Contractual	40,138	43,759	49,482	43,393
EX08 - Employee Benefits	484,799	460,550	461,050	505,978
Expenses Total	1,254,542	1,246,124	1,265,729	1,382,500
A-1410-1411 - General Fund-COUNTY CLERK-MOTOR VEHICLES Total	122,742	237,944	253,549	217,753
A-1460 - General Fund-RECORDS MANAGEMENT				
Revenue				
RE14 - Shared Services	0	0	0	0
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	0	0	0	0
RE21 - Federal Aid	0	0	0	0
Revenue Total	0	0	0	0
Expenses				
EX01 - Personal Services	0	0	0	0
EX02 - Equipment	0	0	0	0
EX04 - Contractual	0	0	0	0
EX08 - Employee Benefits	0	0	0	0
Expenses Total	0	0	0	0
A-1460 - General Fund-RECORDS MANAGEMENT Total	0	0	0	0

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

COUNTY CLERK

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
A-6610 - General Fund-WEIGHTS & MEASURES				
Revenue				
RE13 - Departmental Income	(140,211)	(144,750)	(144,750)	(156,000)
RE17 - Fines & Forfeitures	(250)	0	0	0
RE20 - New York State Aid	(2,157)	(5,000)	(5,000)	(4,500)
Revenue Total	(142,618)	(149,750)	(149,750)	(160,500)
Expenses				
EX01 - Personal Services	109,070	111,160	111,160	115,876
EX02 - Equipment	0	0	0	0
EX04 - Contractual	25,083	35,917	35,917	38,024
EX08 - Employee Benefits	57,447	56,122	56,122	59,872
Expenses Total	191,600	203,199	203,199	213,772
A-6610 - General Fund-WEIGHTS & MEASURES Total	48,982	53,449	53,449	53,272
LOCAL SHARE TOTAL	(212,997)	164,609	164,609	81,706

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

DEPARTMENT	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	YR to YR INC / (DEC)
0600 - Sheriff	250.79	250.03	-.76
A-1162-1110 - General Fund-UNIFIED COURT COSTS-COURT OFFICERS	17.94	15.94	-2.00
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 N	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	70.34	75.86	5.52
A-3110-3114 - General Fund-SHERIFF-PISTOL PERMIT	1.50	1.50	.00
A-3150 - General Fund-JAIL	120.95	115.67	-5.28
A-3189-3111 - General Fund-OTHER LAW ENFORCEMENT-NAVIGATION/SNOWMOBILE	4.10	4.10	.00
A-3315 - General Fund-STOP DWI	1.00	2.00	1.00
A-6010 - General Fund-SOCIAL SERVICES ADMIN	1.00	1.00	.00
EL-8160-1000 - Landfill-ENVIRONMENT-LANDFILL	1.00	1.00	.00

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

SHERIFF

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
A-1162-1110 - General Fund-UNIFIED COURT COSTS-COURT OFFICERS				
Revenue				
RE14 - Shared Services	(194,827)	(249,076)	(249,076)	(240,076)
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	(930,239)	(1,307,220)	(1,307,220)	(1,218,368)
Revenue Total	(1,125,066)	(1,556,296)	(1,556,296)	(1,458,444)
Expenses				
EX01 - Personal Services	826,847	1,146,487	1,146,487	1,152,812
EX02 - Equipment	0	0	0	0
EX04 - Contractual	9,146	13,346	13,346	12,369
EX08 - Employee Benefits	242,366	370,646	370,646	320,605
Expenses Total	1,078,359	1,530,479	1,530,479	1,485,786
A-1162-1110 - General Fund-UNIFIED COURT COSTS-COURT OFFICERS Total	(46,707)	(25,817)	(25,817)	27,342
A-3020-DISP - General Fund-PUBL SAFETY COMMUNICATION-CONSOLIDATED DISPATCHING				
Revenue				
RE13 - Departmental Income	(4,940)	(8,500)	(8,500)	(8,500)
RE14 - Shared Services	0	0	0	0
RE15 - Use Of Money & Property	0	0	0	0
RE18 - Sale Of Property/Compensa	0	0	0	0
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	0	0	0	0
RE21 - Federal Aid	0	0	0	0
Revenue Total	(4,940)	(8,500)	(8,500)	(8,500)
Expenses				

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

SHERIFF

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
EX01 - Personal Services	2,362,939	2,133,275	2,133,275	2,219,040
EX02 - Equipment	0	0	0	0
EX04 - Contractual	20,770	18,839	18,839	25,396
EX08 - Employee Benefits	1,104,578	1,027,005	1,027,005	1,105,555
Expenses Total	3,488,287	3,179,119	3,179,119	3,349,991
A-3020-DISP - General Fund-PUBL SAFETY COMMUNICATION-CONSOLIDATED DISPATCH	3,483,347	3,170,619	3,170,619	3,341,491
A-3020-E911 - General Fund-PUBL SAFETY COMMUNICATION-E911 SYSTEM				
Revenue				
RE11 - Non Property Tax Items	(112,574)	(226,979)	(226,979)	(271,442)
RE14 - Shared Services	(1,541)	0	0	0
RE15 - Use Of Money & Property	(6,639)	(4,372)	(4,372)	(2,669)
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	0	0	0	0
RE21 - Federal Aid	0	0	0	0
Revenue Total	(120,754)	(231,351)	(231,351)	(274,111)
Expenses				
EX01 - Personal Services	0	0	0	0
EX02 - Equipment	0	0	0	0
EX04 - Contractual	186,543	231,351	231,351	274,111
EX08 - Employee Benefits	0	0	0	0
Expenses Total	186,543	231,351	231,351	274,111
A-3020-E911 - General Fund-PUBL SAFETY COMMUNICATION-E911 SYSTEM Total	65,789	0	0	0
A-3020-PSCN - General Fund-PUBL SAFETY COMMUNICATION-PUB SFTY COMMUNICATIONS NETWORK				

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

SHERIFF

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
Revenue				
RE15 - Use Of Money & Property	(104,617)	(104,530)	(104,530)	(104,730)
RE19 - Miscellaneous	0	0	0	0
RE21 - Federal Aid	0	0	0	0
Revenue Total	(104,617)	(104,530)	(104,530)	(104,730)
Expenses				
EX01 - Personal Services	55,640	73,780	73,780	87,010
EX02 - Equipment	0	0	0	0
EX04 - Contractual	85,817	92,023	92,023	92,148
EX08 - Employee Benefits	36,671	44,491	44,491	53,896
Expenses Total	178,129	210,294	210,294	233,054
A-3020-PSCN - General Fund-PUBL SAFETY COMMUNICATION-PUB SFTY COMMUNICA	73,511	105,764	105,764	128,324

A-3020-TECH - General Fund-PUBL SAFETY COMMUNICATION-TECHNICAL SERVICES

Revenue				
RE10 - Real Property Taxes	0	0	0	0
RE11 - Non Property Tax Items	(50,518)	(40,000)	(40,000)	(40,000)
RE13 - Departmental Income	(11,898)	(15,500)	(15,500)	(15,500)
RE14 - Shared Services	0	0	0	0
RE15 - Use Of Money & Property	0	0	0	0
RE18 - Sale Of Property/Compensa	(313)	0	0	(50)
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	0	0	0	0
RE21 - Federal Aid	0	0	0	0
Revenue Total	(62,729)	(55,500)	(55,500)	(55,550)

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

SHERIFF

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
Expenses				
EX01 - Personal Services	277,987	288,265	288,265	319,660
EX02 - Equipment	0	0	0	0
EX04 - Contractual	41,388	46,331	47,036	62,684
EX08 - Employee Benefits	176,284	197,150	197,150	199,112
Expenses Total	495,659	531,746	532,451	581,456
A-3020-TECH - General Fund-PUBL SAFETY COMMUNICATION-TECHNICAL SERVICES T	432,930	476,246	476,951	525,906
A-3020-W911 - General Fund-PUBL SAFETY COMMUNICATION-E911 WIRELESS				
Revenue				
RE11 - Non Property Tax Items	(367,333)	(312,847)	(312,847)	(461,462)
RE14 - Shared Services	(1,541)	0	0	0
RE15 - Use Of Money & Property	(22,422)	(12,051)	(12,051)	(11,609)
RE18 - Sale Of Property/Compensa	0	0	0	0
RE20 - New York State Aid	0	0	0	0
Revenue Total	(391,296)	(324,898)	(324,898)	(473,071)
Expenses				
EX01 - Personal Services	0	0	0	0
EX02 - Equipment	0	0	1,999	0
EX04 - Contractual	437,928	324,898	328,793	500,993
EX08 - Employee Benefits	0	0	0	0
Expenses Total	437,928	324,898	330,792	500,993
A-3020-W911 - General Fund-PUBL SAFETY COMMUNICATION-E911 WIRELESS Total	46,633	0	5,894	27,922
A-3110 - General Fund-SHERIFF				

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

SHERIFF

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
Revenue				
RE13 - Departmental Income	(227,147)	(200,000)	(200,000)	(227,307)
RE14 - Shared Services	(1,639,698)	(1,380,658)	(1,380,658)	(2,104,003)
RE15 - Use Of Money & Property	(1,009)	0	0	0
RE17 - Fines & Forfeitures	(261)	(500)	(500)	(500)
RE18 - Sale Of Property/Compensa	(155,380)	(30,000)	(30,000)	(30,000)
RE19 - Miscellaneous	(364)	(6,000)	(6,000)	(4,000)
RE20 - New York State Aid	0	0	0	0
RE21 - Federal Aid	0	0	0	0
RE36 - Interfund Revenues	0	0	0	0
Revenue Total	(2,023,860)	(1,617,158)	(1,617,158)	(2,365,810)
Expenses				
EX01 - Personal Services	5,832,639	6,212,260	6,212,260	7,531,215
EX02 - Equipment	150,000	307,301	307,301	307,960
EX04 - Contractual	1,741,786	1,729,364	1,737,919	1,784,716
EX08 - Employee Benefits	3,641,991	3,795,459	3,795,459	4,239,302
Expenses Total	11,366,416	12,044,384	12,052,939	13,863,193
A-3110 - General Fund-SHERIFF Total	9,342,557	10,427,226	10,435,781	11,497,383
A-3110-3114 - General Fund-SHERIFF-PISTOL PERMIT				
Revenue				
RE16 - Licenses & Permits	(30,480)	(36,500)	(36,500)	(36,500)
RE19 - Miscellaneous	0	0	0	0
Revenue Total	(30,480)	(36,500)	(36,500)	(36,500)
Expenses				

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

SHERIFF

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
EX01 - Personal Services	73,435	83,042	83,042	77,082
EX02 - Equipment	0	0	0	0
EX04 - Contractual	8,136	9,480	9,480	9,275
EX08 - Employee Benefits	29,474	33,280	33,280	39,525
Expenses Total	111,045	125,802	125,802	125,882
A-3110-3114 - General Fund-SHERIFF-PISTOL PERMIT Total	80,565	89,302	89,302	89,382
A-3110-GRNT - General Fund-SHERIFF-SHERIFF GRANTS				
Revenue				
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	(2,018,331)	(634,134)	(1,984,979)	(907,102)
RE21 - Federal Aid	(725,661)	(498,435)	(498,435)	(1,354,465)
Revenue Total	(2,743,992)	(1,132,569)	(2,483,414)	(2,261,567)
Expenses				
EX01 - Personal Services	265,317	416,519	441,179	341,787
EX02 - Equipment	171,793	16,500	1,126,000	1,136,852
EX04 - Contractual	2,246,578	646,389	932,574	723,747
EX08 - Employee Benefits	76,651	53,161	53,161	59,181
Expenses Total	2,760,339	1,132,569	2,552,914	2,261,567
A-3110-GRNT - General Fund-SHERIFF-SHERIFF GRANTS Total	16,347	0	69,500	0
A-3150 - General Fund-JAIL				
Revenue				
RE13 - Departmental Income	(150,449)	(120,000)	(120,000)	(156,867)
RE14 - Shared Services	(1,532,779)	(1,579,350)	(1,579,350)	(1,158,140)

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

SHERIFF

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
RE18 - Sale Of Property/Compensa	(3,550)	(1,000)	(1,000)	(1,000)
RE19 - Miscellaneous	(115,743)	(10,000)	(10,000)	(10,000)
RE20 - New York State Aid	0	0	0	0
RE21 - Federal Aid	(14,470)	(8,000)	(30,026)	(10,000)
Revenue Total	(1,816,992)	(1,718,350)	(1,740,376)	(1,336,007)
Expenses				
EX01 - Personal Services	9,077,485	9,400,629	9,400,629	9,767,929
EX02 - Equipment	80,967	110,000	128,794	110,000
EX04 - Contractual	1,334,019	1,218,492	1,226,700	1,376,236
EX08 - Employee Benefits	4,830,814	4,554,585	4,554,585	4,835,597
Expenses Total	15,323,285	15,283,706	15,310,708	16,089,762
A-3150 - General Fund-JAIL Total	13,506,293	13,565,356	13,570,332	14,753,755
A-3189-3111 - General Fund-OTHER LAW ENFORCEMENT-NAVIGATION/SNOWMOBILE				
Revenue				
RE11 - Non Property Tax Items	0	0	0	0
RE14 - Shared Services	0	0	0	0
RE18 - Sale Of Property/Compensa	(2,536)	(7,400)	(7,400)	0
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	(95,584)	(94,750)	(105,740)	(90,000)
RE21 - Federal Aid	0	0	0	0
Revenue Total	(98,120)	(102,150)	(113,140)	(90,000)
Expenses				
EX01 - Personal Services	270,995	328,580	328,580	385,680
EX02 - Equipment	14,039	34,500	45,621	0

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

SHERIFF

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
EX04 - Contractual	85,542	78,413	78,282	90,657
EX08 - Employee Benefits	147,897	159,480	159,480	180,847
Expenses Total	518,473	600,973	611,963	657,184
A-3189-3111 - General Fund-OTHER LAW ENFORCEMENT-NAVIGATION/SNOWMOBIL	420,353	498,823	498,823	567,184
A-3315 - General Fund-STOP DWI				
Revenue				
RE13 - Departmental Income	(4,590)	(5,000)	(5,000)	(5,000)
RE15 - Use Of Money & Property	0	0	0	0
RE17 - Fines & Forfeitures	(137,970)	(122,000)	(122,000)	(122,000)
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	(5,016)	(2,850)	(2,850)	(2,600)
RE21 - Federal Aid	0	0	0	0
Revenue Total	(147,576)	(129,850)	(129,850)	(129,600)
Expenses				
EX01 - Personal Services	164,707	122,915	122,915	222,427
EX02 - Equipment	0	0	0	0
EX04 - Contractual	65,280	80,692	80,692	78,815
EX08 - Employee Benefits	70,478	57,230	57,230	125,795
Expenses Total	300,465	260,837	260,837	427,037
A-3315 - General Fund-STOP DWI Total	152,889	130,987	130,987	297,437
LOCAL SHARE TOTAL	27,574,506	28,438,506	28,528,136	31,256,126

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

DEPARTMENT	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	YR to YR INC / (DEC)
0900 - County Executive	5.49	5.49	.00
A-1230 - General Fund-COUNTY EXECUTIVE	5.01	5.01	.00
A-1420 - General Fund-COUNTY ATTORNEY	.48	.48	.00

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

COUNTY EXECUTIVE

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
A-1230 - General Fund-COUNTY EXECUTIVE				
Revenue				
RE11 - Non Property Tax Items	(15,000)	(15,000)	(15,000)	(15,000)
RE13 - Departmental Income	0	0	0	0
RE17 - Fines & Forfeitures	0	0	0	0
RE19 - Miscellaneous	(100)	0	0	0
RE20 - New York State Aid	0	0	0	0
RE21 - Federal Aid	0	0	0	0
Revenue Total	(15,100)	(15,000)	(15,000)	(15,000)
Expenses				
EX01 - Personal Services	353,034	379,313	379,313	391,100
EX02 - Equipment	1,697	4,195	4,195	0
EX04 - Contractual	63,588	74,796	74,796	72,855
EX08 - Employee Benefits	159,968	153,648	153,648	182,077
Expenses Total	578,287	611,952	611,952	646,032
A-1230 - General Fund-COUNTY EXECUTIVE Total	563,187	596,952	596,952	631,032
LOCAL SHARE TOTAL	563,187	596,952	596,952	631,032

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

DEPARTMENT	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	YR to YR INC / (DEC)
1100 - County Attorney	22.80	15.00	-7.80
A-1420 - General Fund-COUNTY ATTORNEY	14.00	15.00	1.00
A-6010 - General Fund-SOCIAL SERVICES ADMIN	8.80	.00	-8.80

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

COUNTY ATTORNEY

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
A-1420 - General Fund-COUNTY ATTORNEY				
Revenue				
RE13 - Departmental Income	(136,446)	(139,269)	(139,269)	(55,547)
RE18 - Sale Of Property/Compensa	0	0	0	0
RE19 - Miscellaneous	0	0	0	0
Revenue Total	(136,446)	(139,269)	(139,269)	(55,547)
Expenses				
EX01 - Personal Services	1,152,973	1,340,969	1,439,282	1,579,270
EX02 - Equipment	0	0	0	0
EX04 - Contractual	456,888	248,065	250,027	255,497
EX08 - Employee Benefits	406,306	530,195	537,864	610,329
Expenses Total	2,016,167	2,119,229	2,227,173	2,445,096
A-1420 - General Fund-COUNTY ATTORNEY Total	1,879,721	1,979,960	2,087,904	2,389,549
LOCAL SHARE TOTAL	1,879,721	1,979,960	2,087,904	2,389,549

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

DEPARTMENT	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	YR to YR INC / (DEC)
1200 - Public Defender	72.19	80.30	8.11
A-1170 - General Fund-PUBLIC DEFENDER	34.87	27.87	-7.00
A-1170-1172 - General Fund-PUBLIC DEFENDER-HURRELL HARRING GRANT	37.32	37.43	.11
A-1170-1176 - General Fund-PUBLIC DEFENDER-FAMILY COURT DIVISION	.00	15.00	15.00

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

PUBLIC DEFENDER

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
A-1170 - General Fund-PUBLIC DEFENDER				
Revenue				
RE13 - Departmental Income	0	0	0	0
RE14 - Shared Services	0	0	0	0
RE18 - Sale Of Property/Compensa	0	0	0	0
RE19 - Miscellaneous	(4,568)	0	0	0
RE20 - New York State Aid	(1,541,287)	(2,025,040)	(2,025,040)	(1,644,120)
Revenue Total	(1,545,854)	(2,025,040)	(2,025,040)	(1,644,120)
Expenses				
EX01 - Personal Services	2,064,074	2,616,024	2,616,024	2,237,260
EX02 - Equipment	150,978	78,400	78,400	0
EX04 - Contractual	193,062	238,013	238,013	207,077
EX08 - Employee Benefits	825,574	1,063,901	1,063,901	989,150
Expenses Total	3,233,688	3,996,338	3,996,338	3,433,487
A-1170 - General Fund-PUBLIC DEFENDER Total	1,687,833	1,971,298	1,971,298	1,789,367
A-1170-1172 - General Fund-PUBLIC DEFENDER-HURRELL HARRING GRANT				
Revenue				
RE20 - New York State Aid	(3,386,106)	(5,141,216)	(5,141,216)	(5,433,972)
Revenue Total	(3,386,106)	(5,141,216)	(5,141,216)	(5,433,972)
Expenses				
EX01 - Personal Services	2,176,543	3,229,469	3,229,469	3,346,248
EX02 - Equipment	0	0	0	0
EX04 - Contractual	334,860	551,500	551,507	551,500
EX08 - Employee Benefits	940,486	1,360,247	1,360,247	1,536,224
Expenses Total	3,451,889	5,141,216	5,141,223	5,433,972
A-1170-1172 - General Fund-PUBLIC DEFENDER-HURRELL HARRING GRANT Total	65,783	0	7	0
LOCAL SHARE TOTAL	1,753,616	1,971,298	1,971,305	1,789,367

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

DEPARTMENT	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	<i>YR to YR INC / (DEC)</i>
1300 - Probation	34.98	34.98	.00
A-3140 - General Fund-PROBATION	34.98	34.98	.00

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

PROBATION

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
A-3140 - General Fund-PROBATION				
Revenue				
RE13 - Departmental Income	(66,895)	(88,000)	(88,000)	(88,500)
RE14 - Shared Services	0	0	0	0
RE18 - Sale Of Property/Compensa	0	0	0	0
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	(1,268,954)	(1,515,071)	(2,071,820)	(1,559,949)
RE21 - Federal Aid	0	0	0	0
Revenue Total	(1,335,849)	(1,603,071)	(2,159,820)	(1,648,449)
Expenses				
EX01 - Personal Services	2,316,680	2,574,045	2,666,299	2,618,836
EX02 - Equipment	87,354	1,300	109,274	0
EX04 - Contractual	296,617	288,480	603,932	299,011
EX08 - Employee Benefits	1,249,155	1,294,595	1,337,727	1,348,432
Expenses Total	3,949,807	4,158,420	4,717,232	4,266,279
A-3140 - General Fund-PROBATION Total	2,613,958	2,555,349	2,557,412	2,617,830
LOCAL SHARE TOTAL	2,613,958	2,555,349	2,557,412	2,617,830

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

DEPARTMENT	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	YR to YR INC / (DEC)
1400 - Emergency Services	38.40	40.41	2.01
A-3010 - General Fund-EMERGENCY SERVICES	3.95	3.96	.01
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	.70	.70	.00
A-3989-EMS - General Fund-EMERGENCY MEDICAL SERVICE-FLY CAR & AMBULANCE SERVICES	31.82	33.82	2.00
A-3989-EMT - General Fund-EMERGENCY MEDICAL SERVICE-EMT/CPR TRAINING	.75	.75	.00

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

EMERGENCY SERVICES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
A-3010 - General Fund-EMERGENCY SERVICES				
Revenue				
RE13 - Departmental Income	0	0	0	0
RE14 - Shared Services	0	0	0	0
RE18 - Sale Of Property/Compensa	0	0	0	0
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	0	0	0	0
RE21 - Federal Aid	(166,232)	(79,750)	(79,750)	(59,179)
Revenue Total	(166,232)	(79,750)	(79,750)	(59,179)
Expenses				
EX01 - Personal Services	287,169	273,340	273,340	279,862
EX02 - Equipment	120,050	0	4,744	0
EX04 - Contractual	392,256	399,495	414,635	460,659
EX08 - Employee Benefits	107,088	109,482	109,482	99,210
Expenses Total	906,563	782,317	802,201	839,731
A-3010 - General Fund-EMERGENCY SERVICES Total	740,331	702,567	722,451	780,552
A-3410-3412 - General Fund-BASIC FIRE ACADEMY-FIRE BOARD				
Revenue				
RE10 - Real Property Taxes	0	0	0	0
Revenue Total	0	0	0	0
Expenses				
EX02 - Equipment	0	0	0	0
EX04 - Contractual	146	4,000	4,000	4,000
Expenses Total	146	4,000	4,000	4,000

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

EMERGENCY SERVICES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
A-3410-3412 - General Fund-BASIC FIRE ACADEMY-FIRE BOARD Total	146	4,000	4,000	4,000
A-3625 - General Fund-TECHNICAL RESCUE TEAM				
Revenue				
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	0	0	0	0
RE21 - Federal Aid	(98,725)	0	0	0
Revenue Total	(98,725)	0	0	0
Expenses				
EX01 - Personal Services	4,136	5,136	5,136	4,432
EX02 - Equipment	21,234	10,000	95,141	0
EX04 - Contractual	20,309	32,676	52,913	33,066
EX08 - Employee Benefits	1,210	1,351	1,351	1,363
Expenses Total	46,889	49,163	154,541	38,861
A-3625 - General Fund-TECHNICAL RESCUE TEAM Total	(51,836)	49,163	154,541	38,861
A-3640 - General Fund-HAZARDOUS MATERIALS				
Revenue				
RE13 - Departmental Income	0	0	0	0
RE18 - Sale Of Property/Compensa	(3,525)	0	0	0
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	0	0	0	0
RE21 - Federal Aid	(142,259)	(10,000)	(133,904)	0
Revenue Total	(145,784)	(10,000)	(133,904)	0

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

EMERGENCY SERVICES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
Expenses				
EX01 - Personal Services	4,136	4,224	4,224	4,432
EX02 - Equipment	145,531	12,000	135,904	16,500
EX04 - Contractual	55,266	59,666	68,876	50,816
EX08 - Employee Benefits	434	1,004	1,004	1,033
Expenses Total	205,367	76,894	210,008	72,781
A-3640 - General Fund-HAZARDOUS MATERIALS Total	59,583	66,894	76,104	72,781
A-3989 - General Fund-EMERGENCY MEDICAL SERVICE				
Revenue				
RE13 - Departmental Income	0	0	0	0
RE18 - Sale Of Property/Compensa	0	0	0	0
RE19 - Miscellaneous	(2,994)	(3,600)	(3,600)	(3,600)
RE20 - New York State Aid	0	0	0	0
RE21 - Federal Aid	0	0	0	0
Revenue Total	(2,994)	(3,600)	(3,600)	(3,600)
Expenses				
EX01 - Personal Services	164,386	164,082	164,082	168,274
EX02 - Equipment	0	0	0	0
EX04 - Contractual	39,008	41,312	41,312	45,104
EX08 - Employee Benefits	48,734	46,771	46,771	53,976
Expenses Total	252,128	252,165	252,165	267,354
A-3989 - General Fund-EMERGENCY MEDICAL SERVICE Total	249,134	248,565	248,565	263,754
A-3989-CME - General Fund-EMERGENCY MEDICAL SERVICE-CONTINUING MEDICAL EDUCATION				

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

EMERGENCY SERVICES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
Revenue				
RE13 - Departmental Income	(19,350)	(24,840)	(24,840)	(24,500)
RE19 - Miscellaneous	0	0	0	0
Revenue Total	(19,350)	(24,840)	(24,840)	(24,500)
Expenses				
EX01 - Personal Services	55,755	47,123	47,123	49,156
EX04 - Contractual	27,138	51,078	51,078	51,115
EX08 - Employee Benefits	36,658	29,604	29,604	30,885
Expenses Total	119,550	127,805	127,805	131,156
A-3989-CME - General Fund-EMERGENCY MEDICAL SERVICE-CONTINUING MEDICAL E	100,200	102,965	102,965	106,656
A-3989-EMS - General Fund-EMERGENCY MEDICAL SERVICE-FLY CAR & AMBULANCE SERVICES				
Revenue				
RE13 - Departmental Income	(2,000,123)	(1,984,439)	(1,984,439)	(2,335,308)
RE18 - Sale Of Property/Compensa	(24,239)	0	0	0
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	0	0	0	0
RE21 - Federal Aid	(14,078)	0	0	0
Revenue Total	(2,038,440)	(1,984,439)	(1,984,439)	(2,335,308)
Expenses				
EX01 - Personal Services	1,798,484	2,018,282	2,018,282	2,359,462
EX02 - Equipment	0	0	73,143	0
EX04 - Contractual	1,488,457	1,327,124	1,338,904	1,537,385
EX08 - Employee Benefits	808,311	907,007	907,007	1,072,355
Expenses Total	4,095,251	4,252,413	4,337,336	4,969,202

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

EMERGENCY SERVICES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
A-3989-EMS - General Fund-EMERGENCY MEDICAL SERVICE-FLY CAR & AMBULANCE S	2,056,811	2,267,974	2,352,897	2,633,894
A-3989-EMT - General Fund-EMERGENCY MEDICAL SERVICE-EMT/CPR TRAINING				
Revenue				
RE13 - Departmental Income	(51,727)	(40,000)	(40,000)	(40,000)
RE18 - Sale Of Property/Compensa	0	0	0	0
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	0	0	0	0
Revenue Total	(51,727)	(40,000)	(40,000)	(40,000)
Expenses				
EX01 - Personal Services	22,937	48,967	48,967	53,016
EX02 - Equipment	0	0	0	0
EX04 - Contractual	36,184	77,713	77,713	77,602
EX08 - Employee Benefits	12,087	28,915	28,915	33,322
Expenses Total	71,207	155,595	155,595	163,940
A-3989-EMT - General Fund-EMERGENCY MEDICAL SERVICE-EMT/CPR TRAINING Tota	19,480	115,595	115,595	123,940
LOCAL SHARE TOTAL	3,173,849	3,557,723	3,777,118	4,024,438

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

DEPARTMENT	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	YR to YR INC / (DEC)
2000 - Information Technology Service	20.00	20.00	.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	3.00	3.00	.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

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

INFORMATION TECHNOLOGY SERVICES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
A-1610 - General Fund-OFFICE SERVICES				
Revenue				
RE13 - Departmental Income	0	0	0	0
RE14 - Shared Services	(364,389)	(374,250)	(374,250)	(405,950)
RE18 - Sale Of Property/Compensa	0	0	0	0
RE19 - Miscellaneous	0	0	0	0
Revenue Total	(364,389)	(374,250)	(374,250)	(405,950)
Expenses				
EX01 - Personal Services	151,174	154,724	154,724	161,238
EX02 - Equipment	0	0	0	0
EX04 - Contractual	313,832	346,921	346,921	370,448
EX08 - Employee Benefits	98,982	73,872	73,872	102,576
Expenses Total	563,988	575,517	575,517	634,262
A-1610 - General Fund-OFFICE SERVICES Total	199,598	201,267	201,267	228,312
A-1650 - General Fund-COMMUNICATIONS SYSTEM				
Revenue				
RE14 - Shared Services	(207,533)	(250,000)	(250,000)	(278,000)
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	0	0	0	0
RE21 - Federal Aid	0	0	0	0
Revenue Total	(207,533)	(250,000)	(250,000)	(278,000)
Expenses				
EX01 - Personal Services	25,659	25,693	25,693	26,879
EX02 - Equipment	0	0	0	0

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

INFORMATION TECHNOLOGY SERVICES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
EX04 - Contractual	135,484	147,655	147,655	173,018
EX08 - Employee Benefits	15,351	14,393	14,393	15,727
Expenses Total	176,494	187,741	187,741	215,624
A-1650 - General Fund-COMMUNICATIONS SYSTEM Total	(31,039)	(62,259)	(62,259)	(62,376)
A-1680 - General Fund-INFORMATION TECHNOLOGY				
Revenue				
RE13 - Departmental Income	0	0	0	0
RE14 - Shared Services	(701,054)	(697,348)	(697,348)	(697,348)
RE18 - Sale Of Property/Compensa	(1,285)	(1,600)	(1,600)	(1,400)
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	0	0	0	0
RE21 - Federal Aid	(107,364)	0	(26,233)	0
Revenue Total	(809,703)	(698,948)	(725,181)	(698,748)
Expenses				
EX01 - Personal Services	955,264	1,037,915	1,037,915	1,084,630
EX02 - Equipment	(1,139)	0	0	15,000
EX04 - Contractual	647,694	600,695	633,588	678,875
EX08 - Employee Benefits	525,786	518,485	518,485	568,762
Expenses Total	2,127,605	2,157,095	2,189,988	2,347,267
A-1680 - General Fund-INFORMATION TECHNOLOGY Total	1,317,902	1,458,147	1,464,807	1,648,519
A-1680-GIS - General Fund-INFORMATION TECHNOLOGY-GEOGRAPHIC INFO SYSTEM				
Revenue				
RE13 - Departmental Income	0	0	0	0

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

INFORMATION TECHNOLOGY SERVICES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
Revenue Total	0	0	0	0
Expenses				
EX01 - Personal Services	0	0	0	0
EX04 - Contractual	4,051	30,000	42,257	31,000
EX08 - Employee Benefits	0	0	0	0
Expenses Total	4,051	30,000	42,257	31,000
A-1680-GIS - General Fund-INFORMATION TECHNOLOGY-GEOGRAPHIC INFO SYSTEM	4,051	30,000	42,257	31,000
LOCAL SHARE TOTAL	1,490,513	1,627,155	1,646,072	1,845,455

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

DEPARTMENT	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	YR to YR INC / (DEC)
2100 - Finance	61.88	62.88	1.00
A-1170 - General Fund-PUBLIC DEFENDER	.00	.20	.20
A-1310 - General Fund-DEPARTMENT OF FINANCE	29.18	31.46	2.28
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	2.20	.10
A-4010 - General Fund-PUBLIC HEALTH ADMIN	4.60	3.69	-.92
A-4320 - General Fund-MENTAL HYGIENE PROGRAMS	9.00	7.84	-1.17
A-6010 - General Fund-SOCIAL SERVICES ADMIN	9.00	9.50	.50
ESS-8130 - South Chautauqua Lake Swr-SEWAGE TREATMENT	1.00	1.00	.00

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

FINANCE

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
A-1310 - General Fund-DEPARTMENT OF FINANCE				
Revenue				
RE13 - Departmental Income	(84,013)	(83,700)	(83,700)	(88,500)
RE18 - Sale Of Property/Compensa	(5,000)	(5,000)	(5,000)	(5,000)
RE19 - Miscellaneous	(56,489)	(57,000)	(57,000)	(57,000)
RE21 - Federal Aid	(18,740)	0	0	0
RE36 - Interfund Revenues	0	0	0	0
Revenue Total	(164,242)	(145,700)	(145,700)	(150,500)
Expenses				
EX01 - Personal Services	2,074,672	2,144,368	2,144,368	2,391,673
EX02 - Equipment	8,854	0	0	0
EX04 - Contractual	290,864	265,318	268,693	312,534
EX08 - Employee Benefits	963,218	953,252	953,252	1,086,464
Expenses Total	3,337,608	3,362,938	3,366,313	3,790,671
A-1310 - General Fund-DEPARTMENT OF FINANCE Total	3,173,366	3,217,238	3,220,613	3,640,171
A-1330 - General Fund-REAL PROPERTY TAX				
Revenue				
RE13 - Departmental Income	(194,191)	(172,240)	(172,240)	(224,100)
RE14 - Shared Services	0	0	0	0
RE18 - Sale Of Property/Compensa	0	0	0	0
RE19 - Miscellaneous	(1,256)	0	0	0
Revenue Total	(195,447)	(172,240)	(172,240)	(224,100)
Expenses				
EX01 - Personal Services	326,451	394,338	394,338	414,792

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

FINANCE

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
EX02 - Equipment	0	0	0	0
EX04 - Contractual	586,811	485,647	485,657	474,240
EX08 - Employee Benefits	161,752	197,920	197,920	255,671
Expenses Total	1,075,014	1,077,905	1,077,915	1,144,703
A-1330 - General Fund-REAL PROPERTY TAX Total	879,566	905,665	905,675	920,603
A-1989 - General Fund-OTH GENERAL GOVT SUPPT-INS ADMIN				
Revenue				
RE13 - Departmental Income	0	0	0	0
RE14 - Shared Services	(14,804)	(8,931)	(8,931)	(32,918)
RE20 - New York State Aid	0	0	0	0
RE36 - Interfund Revenues	(228,637)	(239,794)	(239,794)	(251,509)
Revenue Total	(243,441)	(248,725)	(248,725)	(284,427)
Expenses				
EX01 - Personal Services	150,376	153,718	153,718	175,796
EX02 - Equipment	0	0	0	0
EX04 - Contractual	3,374	3,373	3,373	3,857
EX08 - Employee Benefits	94,710	91,634	91,634	104,774
Expenses Total	248,460	248,725	248,725	284,427
A-1989 - General Fund-OTH GENERAL GOVT SUPPT-INS ADMIN Total	5,019	0	0	0
LOCAL SHARE TOTAL	4,057,952	4,122,903	4,126,288	4,560,774

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

DEPARTMENT	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	YR to YR INC / (DEC)
2300 - Human Resources	12.39	12.39	.00
A-1430 - General Fund-HUMAN RESOURCES	10.09	10.09	.00
A-1430-BENE - General Fund-HUMAN RESOURCES-HEALTH INSURANCE BENEFITS	2.30	2.30	.00

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

HUMAN RESOURCES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
A-1430 - General Fund-HUMAN RESOURCES				
Revenue				
RE13 - Departmental Income	(18,896)	(20,000)	(20,000)	(15,000)
RE14 - Shared Services	0	0	0	0
RE19 - Miscellaneous	0	0	0	0
RE21 - Federal Aid	0	0	0	0
Revenue Total	(18,896)	(20,000)	(20,000)	(15,000)
Expenses				
EX01 - Personal Services	737,322	744,068	744,068	773,412
EX02 - Equipment	0	0	0	0
EX04 - Contractual	85,372	98,731	100,675	120,162
EX08 - Employee Benefits	390,200	418,780	418,780	441,302
Expenses Total	1,212,894	1,261,579	1,263,523	1,334,876
A-1430 - General Fund-HUMAN RESOURCES Total	1,193,998	1,241,579	1,243,523	1,319,876
A-1430-BENE - General Fund-HUMAN RESOURCES-HEALTH INSURANCE BENEFITS				
Revenue				
RE14 - Shared Services	(233,764)	(265,271)	(265,271)	(283,741)
Revenue Total	(233,764)	(265,271)	(265,271)	(283,741)
Expenses				
EX01 - Personal Services	136,110	164,425	164,425	182,221
EX04 - Contractual	6,874	10,330	10,330	7,266
EX08 - Employee Benefits	81,499	90,516	90,516	94,254
Expenses Total	224,483	265,271	265,271	283,741
A-1430-BENE - General Fund-HUMAN RESOURCES-HEALTH INSURANCE BENEFITS Total	(9,281)	0	0	0
LOCAL SHARE TOTAL	1,184,717	1,241,579	1,243,523	1,319,876

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

DEPARTMENT	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	YR to YR INC / (DEC)
2500 - Public Facilities	198.88	199.88	1.00
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	37.21	36.81	-.40
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	7.30	7.70	.40
D-5110 - County Road Fund-MAINTENANCE OF ROADS	99.60	100.60	1.00
DM-5130 - Road Machinery Fund-ROAD MACHINERY	15.95	15.95	.00
EL-8160-1000 - Landfill-ENVIRONMENT-LANDFILL	.55	.55	.00

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

PUBLIC FACILITIES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
A-1620 - General Fund-BUILDINGS & GROUNDS				
Revenue				
RE14 - Shared Services	0	0	0	0
RE15 - Use Of Money & Property	0	0	0	0
RE18 - Sale Of Property/Compensa	(370)	0	0	0
RE19 - Miscellaneous	(558)	0	0	0
RE21 - Federal Aid	0	0	0	0
Revenue Total	(928)	0	0	0
Expenses				
EX01 - Personal Services	1,036,239	1,071,748	1,071,748	1,120,572
EX02 - Equipment	23,764	0	0	0
EX04 - Contractual	55,502	56,936	56,936	67,484
EX08 - Employee Benefits	625,978	634,453	634,453	647,271
Expenses Total	1,741,482	1,763,137	1,763,137	1,835,327
A-1620 - General Fund-BUILDINGS & GROUNDS Total	1,740,554	1,763,137	1,763,137	1,835,327
A-1620-5020 - General Fund-BUILDINGS & GROUNDS-HALL R CLOTHIER BUILDING				
Revenue				
RE15 - Use Of Money & Property	0	0	0	0
RE21 - Federal Aid	0	0	0	0
Revenue Total	0	0	0	0
Expenses				
EX01 - Personal Services	0	0	0	0
EX02 - Equipment	0	0	0	0
EX04 - Contractual	323,759	192,400	544,059	222,476

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

PUBLIC FACILITIES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
EX08 - Employee Benefits	0	0	0	0
Expenses Total	323,759	192,400	544,059	222,476
A-1620-5020 - General Fund-BUILDINGS & GROUNDS-HALL R CLOTHIER BUILDING Tot	323,759	192,400	544,059	222,476
A-1620-5030 - General Fund-BUILDINGS & GROUNDS-COURT HOUSE				
Revenue				
RE15 - Use Of Money & Property	0	0	0	0
RE21 - Federal Aid	0	0	0	0
Revenue Total	0	0	0	0
Expenses				
EX01 - Personal Services	0	0	0	0
EX02 - Equipment	0	0	0	0
EX04 - Contractual	89,668	89,785	89,785	378,940
EX08 - Employee Benefits	0	0	0	0
Expenses Total	89,668	89,785	89,785	378,940
A-1620-5030 - General Fund-BUILDINGS & GROUNDS-COURT HOUSE Total	89,668	89,785	89,785	378,940
A-1620-5060 - General Fund-BUILDINGS & GROUNDS-GERACE OFFICE BUILDING				
Revenue				
RE15 - Use Of Money & Property	0	0	0	0
RE21 - Federal Aid	0	0	0	0
Revenue Total	0	0	0	0
Expenses				
EX01 - Personal Services	0	0	0	0

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

PUBLIC FACILITIES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
EX02 - Equipment	0	0	0	0
EX04 - Contractual	201,453	192,700	192,700	223,868
EX08 - Employee Benefits	0	0	0	0
Expenses Total	201,453	192,700	192,700	223,868
A-1620-5060 - General Fund-BUILDINGS & GROUNDS-GERACE OFFICE BUILDING Total	201,453	192,700	192,700	223,868
A-1620-5070 - General Fund-BUILDINGS & GROUNDS-MAYVILLE MUNICIPAL BLDG				
Revenue				
RE15 - Use Of Money & Property	0	0	0	0
RE21 - Federal Aid	0	0	0	0
Revenue Total	0	0	0	0
Expenses				
EX01 - Personal Services	0	0	0	0
EX02 - Equipment	0	0	0	0
EX04 - Contractual	68,335	74,495	74,495	99,062
EX08 - Employee Benefits	0	0	0	0
Expenses Total	68,335	74,495	74,495	99,062
A-1620-5070 - General Fund-BUILDINGS & GROUNDS-MAYVILLE MUNICIPAL BLDG Tot	68,335	74,495	74,495	99,062
A-1620-5080 - General Fund-BUILDINGS & GROUNDS-JAIL				
Revenue				
RE15 - Use Of Money & Property	0	0	0	0
RE21 - Federal Aid	0	0	0	0
Revenue Total	0	0	0	0

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

PUBLIC FACILITIES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
Expenses				
EX04 - Contractual	74,458	83,700	83,700	91,120
Expenses Total	74,458	83,700	83,700	91,120
A-1620-5080 - General Fund-BUILDINGS & GROUNDS-JAIL Total	74,458	83,700	83,700	91,120
A-1620-6010 - General Fund-BUILDINGS & GROUNDS-DUNKIRK AG CENTER				
Expenses				
EX04 - Contractual	169,948	174,000	174,000	175,392
Expenses Total	169,948	174,000	174,000	175,392
A-1620-6010 - General Fund-BUILDINGS & GROUNDS-DUNKIRK AG CENTER Total	169,948	174,000	174,000	175,392
A-1620-6020 - General Fund-BUILDINGS & GROUNDS-LUCAS AVENUE				
Expenses				
EX04 - Contractual	166,000	172,800	172,800	180,487
Expenses Total	166,000	172,800	172,800	180,487
A-1620-6020 - General Fund-BUILDINGS & GROUNDS-LUCAS AVENUE Total	166,000	172,800	172,800	180,487
A-1620-6050 - General Fund-BUILDINGS & GROUNDS-DMV-DUNKIRK				
Revenue				
RE15 - Use Of Money & Property	0	0	0	0
RE21 - Federal Aid	0	0	0	0
Revenue Total	0	0	0	0
Expenses				
EX01 - Personal Services	0	0	0	0

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

PUBLIC FACILITIES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
EX02 - Equipment	0	0	0	0
EX04 - Contractual	50,644	51,600	51,600	54,998
EX08 - Employee Benefits	0	0	0	0
Expenses Total	50,644	51,600	51,600	54,998
A-1620-6050 - General Fund-BUILDINGS & GROUNDS-DMV-DUNKIRK Total	50,644	51,600	51,600	54,998
A-1620-6090 - General Fund-BUILDINGS & GROUNDS-DMV-JAMESTOWN				
Revenue				
RE15 - Use Of Money & Property	0	0	0	0
Revenue Total	0	0	0	0
Expenses				
EX01 - Personal Services	0	0	0	0
EX02 - Equipment	0	0	0	0
EX04 - Contractual	54,373	57,150	57,150	59,710
EX08 - Employee Benefits	0	0	0	0
Expenses Total	54,373	57,150	57,150	59,710
A-1620-6090 - General Fund-BUILDINGS & GROUNDS-DMV-JAMESTOWN Total	54,373	57,150	57,150	59,710
A-1620-7010 - General Fund-BUILDINGS & GROUNDS-SOUTH CO OFFICE BUILDING				
Revenue				
RE15 - Use Of Money & Property	0	0	0	0
RE18 - Sale Of Property/Compensa	0	0	0	0
RE21 - Federal Aid	0	0	0	0
Revenue Total	0	0	0	0

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

PUBLIC FACILITIES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
Expenses				
EX01 - Personal Services	0	0	0	0
EX02 - Equipment	0	0	0	0
EX04 - Contractual	804,961	844,200	844,200	877,030
EX08 - Employee Benefits	0	0	0	0
Expenses Total	804,961	844,200	844,200	877,030
A-1620-7010 - General Fund-BUILDINGS & GROUNDS-SOUTH CO OFFICE BUILDING To	804,961	844,200	844,200	877,030
A-5610-5610 - General Fund-CHAUTAUQUA COUNTY AIRPORT-JAMESTOWN AIRPORT				
Revenue				
RE11 - Non Property Tax Items	0	0	(15,000)	0
RE13 - Departmental Income	(131,194)	(127,678)	(127,678)	(325,677)
RE18 - Sale Of Property/Compensa	(12,202)	0	0	0
RE19 - Miscellaneous	2,243	0	0	0
RE20 - New York State Aid	0	0	0	0
RE21 - Federal Aid	0	0	0	0
RE36 - Interfund Revenues	0	0	0	0
Revenue Total	(141,153)	(127,678)	(142,678)	(325,677)
Expenses				
EX01 - Personal Services	345,220	361,063	361,063	379,169
EX02 - Equipment	92,223	13,000	30,084	20,977
EX04 - Contractual	364,395	389,909	408,499	603,417
EX08 - Employee Benefits	213,783	181,603	181,603	188,270
Expenses Total	1,015,622	945,575	981,249	1,191,833
A-5610-5610 - General Fund-CHAUTAUQUA COUNTY AIRPORT-JAMESTOWN AIRPORT	874,470	817,897	838,571	866,156

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

PUBLIC FACILITIES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
A-5610-5612 - General Fund-CHAUTAUQUA COUNTY AIRPORT-DUNKIRK AIRPORT				
Revenue				
RE13 - Departmental Income	(65,991)	(66,000)	(66,000)	(73,090)
RE18 - Sale Of Property/Compensa	0	0	0	0
RE19 - Miscellaneous	0	0	0	0
RE21 - Federal Aid	0	0	0	0
Revenue Total	(65,991)	(66,000)	(66,000)	(73,090)
Expenses				
EX01 - Personal Services	263,319	267,839	267,839	285,081
EX02 - Equipment	0	9,500	9,500	16,000
EX04 - Contractual	121,233	150,830	150,830	163,520
EX08 - Employee Benefits	139,747	146,825	146,825	164,793
Expenses Total	524,298	574,994	574,994	629,394
A-5610-5612 - General Fund-CHAUTAUQUA COUNTY AIRPORT-DUNKIRK AIRPORT Tot	458,308	508,994	508,994	556,304
A-5630-5625 - General Fund-BUS OPERATIONS-CARTS				
Revenue				
RE13 - Departmental Income	(269,578)	(325,100)	(325,100)	(300,000)
RE14 - Shared Services	(470,376)	(529,721)	(529,721)	(535,341)
RE18 - Sale Of Property/Compensa	(4,595)	(18,000)	(18,000)	(34,000)
RE19 - Miscellaneous	(240)	(3,000)	(3,000)	(3,600)
RE20 - New York State Aid	(2,238,610)	(2,072,210)	(2,072,210)	(2,565,925)
RE21 - Federal Aid	(724,896)	(503,507)	(503,507)	(717,173)
RE22 - Interfund Transfers	0	0	0	0
Revenue Total	(3,708,296)	(3,451,538)	(3,451,538)	(4,156,039)

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

PUBLIC FACILITIES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
Expenses				
EX01 - Personal Services	2,360,168	2,361,071	2,361,071	2,373,330
EX02 - Equipment	0	0	0	0
EX04 - Contractual	790,899	863,699	865,419	918,314
EX08 - Employee Benefits	1,152,031	1,182,882	1,182,882	1,168,246
Expenses Total	4,303,098	4,407,652	4,409,372	4,459,890
A-5630-5625 - General Fund-BUS OPERATIONS-CARTS Total	594,803	956,114	957,834	303,851
A-5630-5631 - General Fund-BUS OPERATIONS-SUNY				
Revenue				
RE13 - Departmental Income	(4,063)	(5,500)	(5,500)	(6,656)
RE20 - New York State Aid	(107,681)	(120,500)	(120,500)	(118,118)
Revenue Total	(111,744)	(126,000)	(126,000)	(124,774)
Expenses				
EX04 - Contractual	86,249	126,000	126,000	124,774
Expenses Total	86,249	126,000	126,000	124,774
A-5630-5631 - General Fund-BUS OPERATIONS-SUNY Total	(25,496)	0	0	0
A-7110 - General Fund-PARKS				
Revenue				
RE11 - Non Property Tax Items	(150,000)	(150,000)	(150,000)	(150,000)
RE18 - Sale Of Property/Compensa	(22,015)	(1,000)	(1,000)	0
RE19 - Miscellaneous	(313)	(350)	(350)	(350)
RE21 - Federal Aid	0	0	0	0

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

PUBLIC FACILITIES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
Revenue Total	(172,328)	(151,350)	(151,350)	(150,350)
Expenses				
EX01 - Personal Services	162,364	162,755	162,755	171,382
EX02 - Equipment	7,903	1,650	1,650	0
EX04 - Contractual	54,961	50,064	50,064	63,906
EX08 - Employee Benefits	56,816	65,179	65,179	60,725
Expenses Total	282,044	279,648	279,648	296,013
A-7110 - General Fund-PARKS Total	109,716	128,298	128,298	145,663
A-8730 - General Fund-FORESTRY				
Revenue				
RE15 - Use Of Money & Property	(5,012)	(5,500)	(5,500)	(5,500)
RE18 - Sale Of Property/Compensa	0	0	0	0
Revenue Total	(5,012)	(5,500)	(5,500)	(5,500)
Expenses				
EX01 - Personal Services	0	0	0	0
EX04 - Contractual	21,553	24,000	24,000	24,000
EX08 - Employee Benefits	0	0	0	0
Expenses Total	21,553	24,000	24,000	24,000
A-8730 - General Fund-FORESTRY Total	16,542	18,500	18,500	18,500
LOCAL SHARE TOTAL	5,772,494	6,125,770	6,499,823	6,088,884

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

PUBLIC FACILITIES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
D-5010 - County Road Fund-PUBLIC FACILITIES ADMIN				
Revenue				
RE13 - Departmental Income	(22)	(20)	(20)	(20)
RE15 - Use Of Money & Property	(381,473)	(477,550)	(477,550)	(394,436)
RE19 - Miscellaneous	(138)	0	0	0
RE22 - Interfund Transfers	0	0	0	0
Revenue Total	(381,633)	(477,570)	(477,570)	(394,456)
Expenses				
EX01 - Personal Services	245,590	244,598	244,598	241,363
EX02 - Equipment	0	1,800	1,800	0
EX04 - Contractual	141,123	145,111	145,137	148,477
EX08 - Employee Benefits	118,398	121,626	121,626	133,799
Expenses Total	505,111	513,135	513,161	523,639
D-5010 - County Road Fund-PUBLIC FACILITIES ADMIN Total	123,478	35,565	35,591	129,183
D-5020 - County Road Fund-ENGINEERING				
Revenue				
RE13 - Departmental Income	0	0	0	0
RE14 - Shared Services	0	0	0	0
RE16 - Licenses & Permits	0	0	0	0
RE18 - Sale Of Property/Compensa	0	0	0	0
RE19 - Miscellaneous	0	0	0	0
RE22 - Interfund Transfers	0	0	0	0
Revenue Total	0	0	0	0
Expenses				

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

PUBLIC FACILITIES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
EX01 - Personal Services	476,282	483,893	483,893	497,415
EX02 - Equipment	1,323	0	0	6,000
EX04 - Contractual	34,867	33,839	33,839	37,184
EX08 - Employee Benefits	257,158	247,688	247,688	244,452
Expenses Total	769,630	765,420	765,420	785,051
D-5020 - County Road Fund-ENGINEERING Total	769,630	765,420	765,420	785,051
D-5110 - County Road Fund-MAINTENANCE OF ROADS				
Revenue				
RE13 - Departmental Income	0	0	0	0
RE14 - Shared Services	(14,106)	0	0	0
RE15 - Use Of Money & Property	0	0	0	0
RE18 - Sale Of Property/Compensa	0	0	0	0
RE19 - Miscellaneous	(2,250)	0	0	0
RE20 - New York State Aid	0	0	0	0
RE21 - Federal Aid	0	0	0	0
RE36 - Interfund Revenues	0	0	0	0
Revenue Total	(16,356)	0	0	0
Expenses				
EX01 - Personal Services	5,444,398	5,356,979	5,356,979	5,629,949
EX02 - Equipment	0	0	0	0
EX04 - Contractual	2,111,915	2,437,768	2,438,355	2,524,776
EX08 - Employee Benefits	3,088,313	2,878,917	2,878,917	3,242,032
Expenses Total	10,644,626	10,673,664	10,674,251	11,396,757
D-5110 - County Road Fund-MAINTENANCE OF ROADS Total	10,628,270	10,673,664	10,674,251	11,396,757

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

PUBLIC FACILITIES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
D-5110-3310 - County Road Fund-MAINTENANCE OF ROADS-PAVEMENT MARKING				
Expenses				
EX01 - Personal Services	0	0	0	0
EX04 - Contractual	224,808	450,000	501,958	450,000
EX08 - Employee Benefits	0	0	0	0
Expenses Total	224,808	450,000	501,958	450,000
D-5110-3310 - County Road Fund-MAINTENANCE OF ROADS-PAVEMENT MARKING Tc	224,808	450,000	501,958	450,000
D-5112-390 - County Road Fund-CAPITAL IMPROVEMENTS-COUNTY BRIDGE PROGRAM				
Revenue				
RE11 - Non Property Tax Items	(407,386)	(400,000)	(400,000)	(400,000)
RE14 - Shared Services	0	0	0	0
RE18 - Sale Of Property/Compensa	(2,018)	0	0	0
RE20 - New York State Aid	(1,164,699)	(1,087,502)	(1,087,502)	(1,087,502)
RE21 - Federal Aid	0	0	0	0
RE22 - Interfund Transfers	0	0	0	0
Revenue Total	(1,574,102)	(1,487,502)	(1,487,502)	(1,487,502)
Expenses				
EX04 - Contractual	1,270,579	1,487,502	1,826,996	1,487,502
Expenses Total	1,270,579	1,487,502	1,826,996	1,487,502
D-5112-390 - County Road Fund-CAPITAL IMPROVEMENTS-COUNTY BRIDGE PROGRAI	(303,523)	0	339,494	0
D-5112-391 - County Road Fund-CAPITAL IMPROVEMENTS-HIGHWAY IMPROVEMENTS				
Revenue				

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

PUBLIC FACILITIES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
RE11 - Non Property Tax Items	(407,386)	(400,000)	(400,000)	(400,000)
RE14 - Shared Services	0	0	0	0
RE16 - Licenses & Permits	(45,966)	(65,000)	(65,000)	(65,000)
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	(7,548,547)	(6,548,730)	(8,777,833)	(6,966,331)
RE21 - Federal Aid	0	0	0	0
RE22 - Interfund Transfers	0	0	0	0
Revenue Total	(8,001,899)	(7,013,730)	(9,242,833)	(7,431,331)
Expenses				
EX04 - Contractual	8,448,518	7,263,730	9,807,864	7,881,331
Expenses Total	8,448,518	7,263,730	9,807,864	7,881,331
D-5112-391 - County Road Fund-CAPITAL IMPROVEMENTS-HIGHWAY IMPROVEMENT	446,618	250,000	565,031	450,000
D-5142 - County Road Fund-SNOW REMOVAL: CO ROADS				
Revenue				
RE14 - Shared Services	0	0	0	0
RE19 - Miscellaneous	(280,857)	(225,256)	(225,256)	(320,000)
RE20 - New York State Aid	0	0	0	0
RE21 - Federal Aid	0	0	0	0
Revenue Total	(280,857)	(225,256)	(225,256)	(320,000)
Expenses				
EX01 - Personal Services	0	0	0	0
EX04 - Contractual	2,207,090	2,200,314	2,234,918	3,402,814
EX08 - Employee Benefits	0	0	0	0
Expenses Total	2,207,090	2,200,314	2,234,918	3,402,814

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

PUBLIC FACILITIES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
D-5142 - County Road Fund-SNOW REMOVAL: CO ROADS Total	1,926,233	1,975,058	2,009,662	3,082,814
D-9901 - County Road Fund-TRANSFER TO OTHER FUNDS				
Revenue				
RE22 - Interfund Transfers	(13,548,553)	(13,549,707)	(13,549,707)	(15,593,805)
Revenue Total	(13,548,553)	(13,549,707)	(13,549,707)	(15,593,805)
D-9901 - County Road Fund-TRANSFER TO OTHER FUNDS Total	(13,548,553)	(13,549,707)	(13,549,707)	(15,593,805)
D-9950 - County Road Fund-TRANSFER TO CAPITAL				
Revenue				
RE22 - Interfund Transfers	0	0	0	0
Revenue Total	0	0	0	0
Expenses				
EX09 - Interfund Transfers	0	0	0	0
Expenses Total	0	0	0	0
D-9950 - County Road Fund-TRANSFER TO CAPITAL Total	0	0	0	0
LOCAL SHARE TOTAL	266,961	600,000	1,341,700	700,000

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

PUBLIC FACILITIES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
DM-5130 - Road Machinery Fund-ROAD MACHINERY				
Revenue				
RE13 - Departmental Income	0	0	0	0
RE14 - Shared Services	(419,475)	(389,000)	(389,000)	(608,831)
RE15 - Use Of Money & Property	(152,972)	(106,350)	(106,350)	(92,619)
RE18 - Sale Of Property/Compensa	(43,885)	(5,000)	(5,000)	(5,000)
RE19 - Miscellaneous	(473,376)	(487,500)	(487,500)	(635,370)
RE20 - New York State Aid	0	0	0	0
RE21 - Federal Aid	(29,500)	0	0	0
RE22 - Interfund Transfers	0	0	0	0
RE23 - Proceeds L/T Obligations	0	0	0	0
RE36 - Interfund Revenues	(29,133)	(16,500)	(16,500)	0
Revenue Total	(1,148,341)	(1,004,350)	(1,004,350)	(1,341,820)
Expenses				
EX01 - Personal Services	974,172	998,034	998,034	1,056,609
EX02 - Equipment	24,145	32,100	48,439	29,700
EX04 - Contractual	3,658,806	3,257,974	3,285,096	4,228,953
EX08 - Employee Benefits	543,094	505,106	505,106	557,217
Expenses Total	5,200,217	4,793,214	4,836,675	5,872,479
DM-5130 - Road Machinery Fund-ROAD MACHINERY Total	4,051,877	3,788,864	3,832,325	4,530,659
DM-9730 - Road Machinery Fund-DEBT SERVICE/BANS				
Expenses				
EX06 - Principal	576,150	589,310	589,310	602,250
EX07 - Interest	216,030	199,552	199,552	182,701
Expenses Total	792,180	788,862	788,862	784,951

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

PUBLIC FACILITIES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
DM-9730 - Road Machinery Fund-DEBT SERVICE/BANS Total	792,180	788,862	788,862	784,951
DM-9901 - Road Machinery Fund-TRANSFER TO OTHER FUNDS				
Revenue				
RE22 - Interfund Transfers	(4,715,629)	(4,477,726)	(4,477,726)	(5,315,610)
Revenue Total	(4,715,629)	(4,477,726)	(4,477,726)	(5,315,610)
DM-9901 - Road Machinery Fund-TRANSFER TO OTHER FUNDS Total	(4,715,629)	(4,477,726)	(4,477,726)	(5,315,610)
LOCAL SHARE TOTAL	128,428	100,000	143,461	0

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

DEPARTMENT	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	YR to YR INC / (DEC)
TOTAL MHSS	291.45	300.08	8.63
3133 - MHSS	290.00	298.49	8.49
A-6010 - General Fund-SOCIAL SERVICES ADMIN	288.50	297.49	8.99
A-6510 - General Fund-VETERANS SERVICE AGENCY	.50	.00	-.50
A-7310 - General Fund-YOUTH PROGRAMS	1.00	1.00	.00
3333 - MHSS	125.00	125.00	
A-4310 - General Fund-MENTAL HYGIENE ADMIN	1.45	1.59	.14
A-4320 - General Fund-MENTAL HYGIENE PROGRAMS	122.05	121.91	-.14
A-6010 - General Fund-SOCIAL SERVICES ADMIN	1.50	1.50	.00

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

MENTAL HEALTH / SOCIAL SERVICES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
A-4310 - General Fund-MENTAL HYGIENE ADMIN				
Revenue				
RE13 - Departmental Income	0	0	0	0
RE18 - Sale Of Property/Compensa	0	0	0	0
RE19 - Miscellaneous	(63,710)	(100,000)	(100,000)	(49,239)
RE20 - New York State Aid	(70,490)	(70,699)	(70,699)	(70,699)
RE21 - Federal Aid	(111,255)	(72,705)	(72,705)	(90,000)
Revenue Total	(245,455)	(243,404)	(243,404)	(209,938)
Expenses				
EX01 - Personal Services	112,472	140,290	140,290	110,374
EX02 - Equipment	2,926	5,700	5,700	6,000
EX04 - Contractual	33,829	49,757	49,757	47,123
EX08 - Employee Benefits	73,258	52,520	52,520	46,441
Expenses Total	222,485	248,267	248,267	209,938
A-4310 - General Fund-MENTAL HYGIENE ADMIN Total	(22,970)	4,863	4,863	0
A-4320 - General Fund-MENTAL HYGIENE PROGRAMS				
Revenue				
RE13 - Departmental Income	(8,937,312)	(12,445,354)	(12,445,354)	(13,760,365)
RE15 - Use Of Money & Property	(240,546)	0	0	0
RE18 - Sale Of Property/Compensa	(35,237)	(30,000)	(30,000)	0
RE19 - Miscellaneous	(2,707,118)	(925,000)	(925,000)	(1,861,003)
RE20 - New York State Aid	(5,985,941)	(6,679,720)	(6,679,720)	(7,383,031)
RE21 - Federal Aid	(2,565,444)	(1,910,000)	(2,084,834)	(900,000)
RE22 - Interfund Transfers	0	0	0	0
Revenue Total	(20,471,597)	(21,990,074)	(22,164,908)	(23,904,399)

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

MENTAL HEALTH / SOCIAL SERVICES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
Expenses				
EX01 - Personal Services	7,206,437	8,934,783	8,934,783	9,688,181
EX02 - Equipment	71,950	56,200	56,649	54,200
EX04 - Contractual	7,300,636	7,997,234	8,172,084	9,246,866
EX08 - Employee Benefits	3,720,696	4,560,598	4,560,598	4,977,642
Expenses Total	18,299,719	21,548,815	21,724,114	23,966,889
A-4320 - General Fund-MENTAL HYGIENE PROGRAMS Total	(2,171,878)	(441,259)	(440,794)	62,490
A-4322 - General Fund-MENTAL HYGIENE LAW				
Expenses				
EX04 - Contractual	529,078	500,000	500,000	900,000
Expenses Total	529,078	500,000	500,000	900,000
A-4322 - General Fund-MENTAL HYGIENE LAW Total	529,078	500,000	500,000	900,000
A-6010 - General Fund-SOCIAL SERVICES ADMIN				
Revenue				
RE13 - Departmental Income	(267,595)	(265,360)	(265,360)	(280,360)
RE15 - Use Of Money & Property	59	(1,739)	(1,739)	0
RE18 - Sale Of Property/Compensa	(1,125)	0	0	0
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	(11,721,729)	(10,295,423)	(10,295,423)	(12,482,054)
RE21 - Federal Aid	(13,955,512)	(15,920,733)	(15,920,733)	(15,521,368)
Revenue Total	(25,945,902)	(26,483,255)	(26,483,255)	(28,283,782)
Expenses				

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

MENTAL HEALTH / SOCIAL SERVICES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
EX01 - Personal Services	16,931,334	17,705,439	17,705,439	18,473,677
EX02 - Equipment	78,448	48,000	58,488	43,000
EX04 - Contractual	6,021,235	5,924,122	5,950,204	6,349,918
EX08 - Employee Benefits	9,265,153	9,313,729	9,313,729	10,161,503
Expenses Total	32,296,169	32,991,290	33,027,860	35,028,098
A-6010 - General Fund-SOCIAL SERVICES ADMIN Total	6,350,267	6,508,035	6,544,605	6,744,316
A-6055 - General Fund-DAY CARE				
Revenue				
RE13 - Departmental Income	(1,355)	0	0	0
RE20 - New York State Aid	(381,287)	(251,600)	(251,600)	(292,320)
RE21 - Federal Aid	(9,186,969)	(8,135,500)	(8,135,500)	(9,300,000)
Revenue Total	(9,569,611)	(8,387,100)	(8,387,100)	(9,592,320)
Expenses				
EX04 - Contractual	9,048,035	7,950,000	7,950,000	9,135,000
Expenses Total	9,048,035	7,950,000	7,950,000	9,135,000
A-6055 - General Fund-DAY CARE Total	(521,576)	(437,100)	(437,100)	(457,320)
A-6070 - General Fund-SERVICES FOR RECIPIENTS				
Revenue				
RE13 - Departmental Income	0	0	0	0
RE20 - New York State Aid	0	0	0	0
RE21 - Federal Aid	(422,301)	(280,000)	(280,000)	(360,000)
Revenue Total	(422,301)	(280,000)	(280,000)	(360,000)

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

MENTAL HEALTH / SOCIAL SERVICES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
Expenses				
EX04 - Contractual	422,301	300,000	300,000	360,000
Expenses Total	422,301	300,000	300,000	360,000
A-6070 - General Fund-SERVICES FOR RECIPIENTS Total	(0)	20,000	20,000	0
A-6100 - General Fund-MEDICAID				
Expenses				
EX04 - Contractual	31,943,316	32,343,168	32,343,168	32,343,168
Expenses Total	31,943,316	32,343,168	32,343,168	32,343,168
A-6100 - General Fund-MEDICAID Total	31,943,316	32,343,168	32,343,168	32,343,168
A-6101 - General Fund-MEDICAL ASSISTANCE				
Revenue				
RE13 - Departmental Income	(395,916)	0	0	0
RE20 - New York State Aid	215,227	0	0	0
RE21 - Federal Aid	133,418	(25,000)	(25,000)	(25,000)
Revenue Total	(47,271)	(25,000)	(25,000)	(25,000)
Expenses				
EX04 - Contractual	0	145,000	145,000	145,000
Expenses Total	0	145,000	145,000	145,000
A-6101 - General Fund-MEDICAL ASSISTANCE Total	(47,271)	120,000	120,000	120,000
A-6109 - General Fund-FAMILY ASSISTANCE				
Revenue				

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

MENTAL HEALTH / SOCIAL SERVICES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
RE13 - Departmental Income	(640,625)	(700,000)	(700,000)	(750,000)
RE20 - New York State Aid	(2,406)	(3,000)	(3,000)	(3,000)
RE21 - Federal Aid	(7,099,556)	(6,225,000)	(6,225,000)	(7,125,000)
Revenue Total	(7,742,587)	(6,928,000)	(6,928,000)	(7,878,000)
Expenses				
EX04 - Contractual	8,269,382	7,000,000	7,000,000	8,000,000
Expenses Total	8,269,382	7,000,000	7,000,000	8,000,000
A-6109 - General Fund-FAMILY ASSISTANCE Total	526,795	72,000	72,000	122,000
A-6119 - General Fund-CHILD CARE (FOSTER/INST)				
Revenue				
RE13 - Departmental Income	(274,010)	(160,000)	(160,000)	(260,000)
RE20 - New York State Aid	(1,540,542)	(1,490,000)	(1,490,000)	(1,490,000)
RE21 - Federal Aid	(2,738,546)	(2,850,000)	(2,850,000)	(2,850,000)
Revenue Total	(4,553,098)	(4,500,000)	(4,500,000)	(4,600,000)
Expenses				
EX04 - Contractual	7,274,087	6,511,000	6,511,000	7,015,000
Expenses Total	7,274,087	6,511,000	6,511,000	7,015,000
A-6119 - General Fund-CHILD CARE (FOSTER/INST) Total	2,720,989	2,011,000	2,011,000	2,415,000
A-6123 - General Fund-JUVENILE DELINQUENT CARE				
Revenue				
RE13 - Departmental Income	0	0	0	0
RE20 - New York State Aid	0	0	0	0

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

MENTAL HEALTH / SOCIAL SERVICES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
Revenue Total	0	0	0	0
Expenses				
EX04 - Contractual	18,625	50,000	50,000	50,000
Expenses Total	18,625	50,000	50,000	50,000
A-6123 - General Fund-JUVENILE DELINQUENT CARE Total	18,625	50,000	50,000	50,000
A-6123-RTA - General Fund-JUVENILE DELINQUENT CARE-RAISE THE AGE				
Revenue				
RE13 - Departmental Income	0	0	0	0
RE20 - New York State Aid	(24,402)	(500,000)	(500,000)	(500,000)
RE21 - Federal Aid	0	0	0	0
Revenue Total	(24,402)	(500,000)	(500,000)	(500,000)
Expenses				
EX01 - Personal Services	0	0	0	0
EX04 - Contractual	11,970	500,000	500,000	500,000
EX08 - Employee Benefits	0	0	0	0
Expenses Total	11,970	500,000	500,000	500,000
A-6123-RTA - General Fund-JUVENILE DELINQUENT CARE-RAISE THE AGE Total	(12,432)	0	0	0
A-6129 - General Fund-STATE TRAINING SCHOOL				
Revenue				
RE13 - Departmental Income	0	0	0	0
Revenue Total	0	0	0	0

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

MENTAL HEALTH / SOCIAL SERVICES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
Expenses				
EX04 - Contractual	8,778	200,000	200,000	200,000
Expenses Total	8,778	200,000	200,000	200,000
A-6129 - General Fund-STATE TRAINING SCHOOL Total	8,778	200,000	200,000	200,000
A-6140 - General Fund-SAFETY NET				
Revenue				
RE13 - Departmental Income	(1,197,643)	(1,250,000)	(1,250,000)	(1,250,000)
RE20 - New York State Aid	(3,788,073)	(3,080,000)	(3,080,000)	(3,500,000)
RE21 - Federal Aid	(208,448)	(110,000)	(110,000)	(125,000)
Revenue Total	(5,194,164)	(4,440,000)	(4,440,000)	(4,875,000)
Expenses				
EX04 - Contractual	14,395,554	11,000,000	11,000,000	12,500,000
Expenses Total	14,395,554	11,000,000	11,000,000	12,500,000
A-6140 - General Fund-SAFETY NET Total	9,201,390	6,560,000	6,560,000	7,625,000
A-6142 - General Fund-EMERGENCY AID FOR ADULTS				
Revenue				
RE13 - Departmental Income	(42)	(1,500)	(1,500)	(1,500)
RE20 - New York State Aid	(77,821)	(100,000)	(100,000)	(100,000)
Revenue Total	(77,863)	(101,500)	(101,500)	(101,500)
Expenses				
EX04 - Contractual	155,678	165,000	165,000	165,000
Expenses Total	155,678	165,000	165,000	165,000

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

MENTAL HEALTH / SOCIAL SERVICES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
A-6142 - General Fund-EMERGENCY AID FOR ADULTS Total	77,815	63,500	63,500	63,500
A-7310 - General Fund-YOUTH PROGRAMS				
Revenue				
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	(573,877)	(538,851)	(538,851)	(539,993)
Revenue Total	(573,877)	(538,851)	(538,851)	(539,993)
Expenses				
EX01 - Personal Services	50,894	51,174	51,174	54,914
EX02 - Equipment	0	0	0	0
EX04 - Contractual	626,613	504,983	504,983	584,581
EX08 - Employee Benefits	23,439	20,681	20,681	22,699
Expenses Total	700,946	576,838	576,838	662,194
A-7310 - General Fund-YOUTH PROGRAMS Total	127,069	37,987	37,987	122,201
LOCAL SHARE TOTAL	48,727,995	47,612,194	47,649,229	50,310,355

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

DEPARTMENT	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	YR to YR INC / (DEC)
3232 - Health	74.57	75.59	1.02
A-1185 - General Fund-MED EXAMINERS & CORONERS	2.07	1.35	-.72
A-2960-ADMN - General Fund-EDUC: HANDICAPPED CHILDREN-ADMINISTRATION	1.55	1.95	.40
A-3989 - General Fund-EMERGENCY MEDICAL SERVICE	.38	.38	.00
A-4010 - General Fund-PUBLIC HEALTH ADMIN	18.55	17.25	-1.30
A-4017-JAIL - General Fund-CLINICS-JAIL	9.25	11.25	2.00
A-4059 - General Fund-EARLY INTERVENTION PROGRAM	9.30	10.10	.80
A-4090 - General Fund-ENVIRONMENTAL HEALTH	33.22	33.06	-.16
A-4320 - General Fund-MENTAL HYGIENE PROGRAMS	.25	.25	.00

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

HEALTH DEPARTMENT

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
A-1185 - General Fund-MED EXAMINERS & CORONERS				
Revenue				
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	0	(2,500)	(2,500)	0
RE21 - Federal Aid	(150,130)	0	0	(3,000)
Revenue Total	(150,130)	(2,500)	(2,500)	(3,000)
Expenses				
EX01 - Personal Services	217,584	223,135	223,135	194,751
EX02 - Equipment	0	0	0	3,000
EX04 - Contractual	365,285	344,380	346,032	300,700
EX08 - Employee Benefits	104,907	109,125	109,125	87,583
Expenses Total	687,777	676,640	678,292	586,034
A-1185 - General Fund-MED EXAMINERS & CORONERS Total	537,646	674,140	675,792	583,034
A-2960-ADMN - General Fund-EDUC: HANDICAPPED CHILDREN-ADMINISTRATION				
Revenue				
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	(5,918,414)	(6,204,891)	(6,204,891)	(6,446,750)
RE21 - Federal Aid	(441,639)	(651,342)	(651,342)	(708,355)
Revenue Total	(6,360,053)	(6,856,233)	(6,856,233)	(7,155,105)
Expenses				
EX01 - Personal Services	132,684	105,452	105,452	137,288
EX02 - Equipment	0	0	0	0
EX04 - Contractual	10,594,629	10,218,487	10,218,487	11,141,806
EX08 - Employee Benefits	74,452	61,500	61,500	75,894

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

HEALTH DEPARTMENT

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
Expenses Total	10,801,765	10,385,439	10,385,439	11,354,988
A-2960-ADMN - General Fund-EDUC: HANDICAPPED CHILDREN-ADMINISTRATION Tot	4,441,713	3,529,206	3,529,206	4,199,883
A-4010 - General Fund-PUBLIC HEALTH ADMIN				
Revenue				
RE13 - Departmental Income	(11,798)	(7,500)	(7,500)	(7,800)
RE14 - Shared Services	0	0	0	0
RE15 - Use Of Money & Property	0	0	0	0
RE18 - Sale Of Property/Compensa	0	0	0	0
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	(1,710,652)	(1,760,000)	(1,760,000)	(1,762,000)
RE21 - Federal Aid	(176,925)	(329,349)	(354,349)	(525,465)
Revenue Total	(1,899,375)	(2,096,849)	(2,121,849)	(2,295,265)
Expenses				
EX01 - Personal Services	1,447,170	1,678,782	1,695,295	1,590,257
EX02 - Equipment	4,269	95,600	95,600	86,000
EX04 - Contractual	556,946	452,239	457,395	486,798
EX08 - Employee Benefits	787,873	821,693	830,180	879,262
Expenses Total	2,796,257	3,048,314	3,078,470	3,042,317
A-4010 - General Fund-PUBLIC HEALTH ADMIN Total	896,882	951,465	956,621	747,052
A-4017-JAIL - General Fund-CLINICS-JAIL				
Revenue				
RE14 - Shared Services	0	0	0	0
RE18 - Sale Of Property/Compensa	0	0	0	0

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

HEALTH DEPARTMENT

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	(127,129)	(80,000)	(80,000)	(100,000)
RE21 - Federal Aid	0	0	0	0
Revenue Total	(127,129)	(80,000)	(80,000)	(100,000)
Expenses				
EX01 - Personal Services	706,352	858,017	858,017	1,075,415
EX02 - Equipment	0	0	0	6,000
EX04 - Contractual	1,334,002	1,154,521	1,193,232	780,733
EX08 - Employee Benefits	314,378	375,499	375,499	475,145
Expenses Total	2,354,732	2,388,037	2,426,748	2,337,293
A-4017-JAIL - General Fund-CLINICS-JAIL Total	2,227,603	2,308,037	2,346,748	2,237,293
A-4017-MAT - General Fund-CLINICS-SUBSTANCE ABUSE RECOVERY PROGRAM				
Revenue				
RE18 - Sale Of Property/Compensa	0	0	0	0
RE20 - New York State Aid	0	0	0	0
RE21 - Federal Aid	0	0	0	0
Revenue Total	0	0	0	0
Expenses				
EX01 - Personal Services	0	0	0	0
EX04 - Contractual	0	0	0	0
EX08 - Employee Benefits	0	0	0	0
Expenses Total	0	0	0	0
A-4017-MAT - General Fund-CLINICS-SUBSTANCE ABUSE RECOVERY PROGRAM Total	0	0	0	0

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

HEALTH DEPARTMENT

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
A-4059 - General Fund-EARLY INTERVENTION PROGRAM				
Revenue				
RE13 - Departmental Income	0	0	0	0
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	(520,630)	(569,892)	(569,892)	(612,034)
RE21 - Federal Aid	(379,117)	(412,681)	(412,681)	(413,148)
Revenue Total	(899,746)	(982,573)	(982,573)	(1,025,182)
Expenses				
EX01 - Personal Services	588,881	563,664	563,664	655,988
EX02 - Equipment	0	0	0	0
EX04 - Contractual	613,185	616,567	616,567	577,886
EX08 - Employee Benefits	282,122	259,377	259,377	347,130
Expenses Total	1,484,187	1,439,608	1,439,608	1,581,004
A-4059 - General Fund-EARLY INTERVENTION PROGRAM Total	584,441	457,035	457,035	555,822
A-4090 - General Fund-ENVIRONMENTAL HEALTH				
Revenue				
RE13 - Departmental Income	(458,409)	(466,200)	(466,200)	(495,500)
RE18 - Sale Of Property/Compensa	0	0	0	0
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	(1,246,919)	(1,321,265)	(1,321,265)	(1,170,965)
RE21 - Federal Aid	(984,086)	(2,129,050)	(2,129,584)	(1,708,804)
Revenue Total	(2,689,414)	(3,916,515)	(3,917,049)	(3,375,269)
Expenses				

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

HEALTH DEPARTMENT

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
EX01 - Personal Services	1,663,741	1,945,158	1,945,158	2,065,891
EX02 - Equipment	139,488	0	0	10,500
EX04 - Contractual	1,184,579	2,278,189	2,305,279	1,936,716
EX08 - Employee Benefits	797,456	951,848	951,848	1,090,645
Expenses Total	3,785,265	5,175,195	5,202,285	5,103,752
A-4090 - General Fund-ENVIRONMENTAL HEALTH Total	1,095,851	1,258,680	1,285,236	1,728,483
LOCAL SHARE TOTAL	9,784,136	9,178,563	9,250,638	10,051,567

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

DEPARTMENT	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	<i>YR to YR INC / (DEC)</i>
3400 - Office for Aging Services	24.38	24.38	.00
A-6772 - General Fund-OFFICE FOR AGING SERVICES	24.38	24.38	.00

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

OFFICE FOR AGING SERVICES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
A-6772 - General Fund-OFFICE FOR AGING SERVICES				
Revenue				
RE13 - Departmental Income	(846,696)	(812,600)	(812,600)	(994,350)
RE14 - Shared Services	0	0	0	0
RE15 - Use Of Money & Property	0	0	0	0
RE18 - Sale Of Property/Compensa	(3,100)	0	0	0
RE19 - Miscellaneous	(8,961)	(10,000)	(10,000)	(20,000)
RE20 - New York State Aid	(3,541,331)	(3,274,092)	(3,279,092)	(3,338,368)
RE21 - Federal Aid	(1,000,385)	(734,350)	(734,350)	(753,090)
Revenue Total	(5,400,473)	(4,831,042)	(4,836,042)	(5,105,808)
Expenses				
EX01 - Personal Services	1,215,566	1,357,124	1,357,124	1,470,586
EX02 - Equipment	65,739	3,000	3,000	0
EX04 - Contractual	4,107,275	3,755,112	3,761,962	3,704,656
EX08 - Employee Benefits	732,337	729,492	729,492	872,394
Expenses Total	6,120,917	5,844,728	5,851,578	6,047,636
A-6772 - General Fund-OFFICE FOR AGING SERVICES Total	720,444	1,013,686	1,015,536	941,828
LOCAL SHARE TOTAL	720,444	1,013,686	1,015,536	941,828

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

DEPARTMENT	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	YR to YR INC / (DEC)
3700 - Planning & Development	8.49	8.49	.00
A-6420 - General Fund-PROMOTION OF INDUSTRY	2.75	2.75	.00
A-8020 - General Fund-PLANNING	4.74	4.74	.00
A-8020-WTRS - General Fund-PLANNING-WATERSHED ADMINISTRATION	1.00	1.00	.00

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

PLANNING & DEVELOPMENT

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
A-6420 - General Fund-PROMOTION OF INDUSTRY				
Revenue				
RE11 - Non Property Tax Items	0	0	0	0
RE13 - Departmental Income	(30,000)	(30,000)	(30,000)	(30,000)
RE14 - Shared Services	0	0	0	0
RE18 - Sale Of Property/Compensa	0	0	0	0
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	(1,250,000)	0	0	0
RE21 - Federal Aid	(119,000)	0	(81,000)	0
Revenue Total	(1,399,000)	(30,000)	(111,000)	(30,000)
Expenses				
EX01 - Personal Services	200,792	197,322	197,322	205,220
EX02 - Equipment	0	0	0	0
EX04 - Contractual	1,388,962	38,417	119,417	42,348
EX08 - Employee Benefits	89,638	96,976	96,976	115,119
Expenses Total	1,679,391	332,715	413,715	362,687
A-6420 - General Fund-PROMOTION OF INDUSTRY Total	280,391	302,715	302,715	332,687
A-6420-COMC - General Fund-PROMOTION OF INDUSTRY-COMMUNITY CONTRACTS				
Revenue				
RE19 - Miscellaneous	0	0	0	0
RE21 - Federal Aid	(115,431)	0	(34,491)	0
Revenue Total	(115,431)	0	(34,491)	0
Expenses				
EX04 - Contractual	997,868	910,747	945,238	1,388,066

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

PLANNING & DEVELOPMENT

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
Expenses Total	997,868	910,747	945,238	1,388,066
A-6420-COMC - General Fund-PROMOTION OF INDUSTRY-COMMUNITY CONTRACTS 1	882,437	910,747	910,747	1,388,066
A-8020 - General Fund-PLANNING				
Revenue				
RE11 - Non Property Tax Items	0	0	0	0
RE13 - Departmental Income	0	0	0	0
RE14 - Shared Services	0	0	0	0
RE18 - Sale Of Property/Compensa	0	0	0	0
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	(380,409)	(1,267,000)	(1,559,000)	(1,401,000)
RE21 - Federal Aid	0	0	0	0
Revenue Total	(380,409)	(1,267,000)	(1,559,000)	(1,401,000)
Expenses				
EX01 - Personal Services	331,399	356,240	356,240	377,774
EX02 - Equipment	0	0	0	0
EX04 - Contractual	380,222	1,345,295	1,880,272	1,488,333
EX08 - Employee Benefits	169,567	158,024	158,024	193,685
Expenses Total	881,188	1,859,559	2,394,536	2,059,792
A-8020 - General Fund-PLANNING Total	500,779	592,559	835,536	658,792
A-6420-TOUR - General Fund-PROMOTION OF INDUSTRY-TOURISM				
Revenue				
RE11 - Non Property Tax Items	(1,191,784)	(1,128,698)	(1,113,698)	(1,165,905)
RE21 - Federal Aid	0	0	0	0

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

PLANNING & DEVELOPMENT

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
Revenue Total	(1,191,784)	(1,128,698)	(1,113,698)	(1,165,905)
Expenses				
EX04 - Contractual	1,484,981	1,263,698	1,448,698	1,232,301
Expenses Total	1,484,981	1,263,698	1,448,698	1,232,301
A-6420-TOUR - General Fund-PROMOTION OF INDUSTRY-TOURISM Total	293,198	135,000	335,000	66,396
A-8020-WTRS - General Fund-PLANNING-WATERSHED ADMINISTRATION				
Revenue				
RE11 - Non Property Tax Items	(879,456)	(862,465)	(862,465)	(887,270)
RE13 - Departmental Income	(106,400)	(117,574)	(117,574)	(124,464)
RE14 - Shared Services	0	0	0	0
RE20 - New York State Aid	(52,000)	0	0	0
RE21 - Federal Aid	(104,790)	0	0	0
Revenue Total	(1,142,646)	(980,039)	(980,039)	(1,011,734)
Expenses				
EX01 - Personal Services	73,809	73,445	73,445	79,847
EX02 - Equipment	84,108	0	0	0
EX04 - Contractual	1,296,524	1,101,768	1,427,688	1,495,860
EX08 - Employee Benefits	37,407	36,965	36,965	40,980
Expenses Total	1,491,848	1,212,178	1,538,098	1,616,687
A-8020-WTRS - General Fund-PLANNING-WATERSHED ADMINISTRATION Total	349,202	232,139	558,059	604,953
LOCAL SHARE TOTAL	2,306,007	2,173,160	2,942,057	3,050,894

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

DEPARTMENT	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	<i>YR to YR INC / (DEC)</i>
4100 - Board of Elections	9.48	10.24	.76
A-1450 - General Fund-BOARD OF ELECTIONS	9.48	10.24	.76

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

BOARD OF ELECTIONS

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
A-1450 - General Fund-BOARD OF ELECTIONS				
Revenue				
RE14 - Shared Services	(66,820)	(60,000)	(60,000)	(60,000)
RE18 - Sale Of Property/Compensa	(162)	(250)	(250)	(250)
RE19 - Miscellaneous	(957)	0	0	0
RE20 - New York State Aid	(161,679)	(62,000)	(62,000)	(53,746)
RE21 - Federal Aid	0	0	0	0
Revenue Total	(229,618)	(122,250)	(122,250)	(113,996)
Expenses				
EX01 - Personal Services	544,581	585,379	585,379	624,327
EX02 - Equipment	7,098	0	18,088	0
EX04 - Contractual	407,541	536,853	518,765	513,559
EX08 - Employee Benefits	214,222	215,059	215,059	225,821
Expenses Total	1,173,442	1,337,291	1,337,291	1,363,707
A-1450 - General Fund-BOARD OF ELECTIONS Total	943,823	1,215,041	1,215,041	1,249,711
LOCAL SHARE TOTAL	943,823	1,215,041	1,215,041	1,249,711

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

DEPARTMENT	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	YR to YR INC / (DEC)
4200 - Veterans Service Agency	2.92	2.92	.00
A-6010 - General Fund-SOCIAL SERVICES ADMIN	.50	.50	.00
A-6510 - General Fund-VETERANS SERVICE AGENCY	2.42	2.42	.00

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

VETERANS SERVICE AGENCY

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
A-6510 - General Fund-VETERANS SERVICE AGENCY				
Revenue				
RE13 - Departmental Income	0	(2,200)	(2,200)	0
RE14 - Shared Services	12,600	0	0	0
RE15 - Use Of Money & Property	0	0	0	0
RE18 - Sale Of Property/Compensa	0	0	0	0
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	(25,000)	(25,000)	(25,000)	(25,000)
RE21 - Federal Aid	0	0	0	0
RE22 - Interfund Transfers	0	0	0	0
Revenue Total	(12,400)	(27,200)	(27,200)	(25,000)
Expenses				
EX01 - Personal Services	178,082	191,552	191,552	172,375
EX02 - Equipment	0	0	0	0
EX04 - Contractual	51,115	57,176	57,203	57,702
EX08 - Employee Benefits	89,604	80,388	80,388	75,126
Expenses Total	318,801	329,116	329,143	305,203
A-6510 - General Fund-VETERANS SERVICE AGENCY Total	306,401	301,916	301,943	280,203
LOCAL SHARE TOTAL	306,401	301,916	301,943	280,203

SELF INSURANCE (WORKERS COMPENSATION)

2027 TENTATIVE BUDGET PERSONNEL ANALYSIS FULL TIME EQUIVALENT (FTE)

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
MS-1710 - Self-Insurance Fund-INSURANCE ADMINISTRATION				
Expenses				
EX04 - Contractual	621,551	946,994	946,994	954,108
Expenses Total	621,551	946,994	946,994	954,108
MS-1710 - Self-Insurance Fund-INSURANCE ADMINISTRATION Total	621,551	946,994	946,994	954,108
MS-1710-9999 - Self-Insurance Fund-INSURANCE ADMINISTRATION-MISCELLANEOUS				
Revenue				
RE15 - Use Of Money & Property	(800,745)	(445,202)	(445,202)	(437,534)
RE19 - Miscellaneous	(2,193,068)	(3,101,792)	(3,101,792)	(3,291,574)
Revenue Total	(2,993,813)	(3,546,994)	(3,546,994)	(3,729,108)
MS-1710-9999 - Self-Insurance Fund-INSURANCE ADMINISTRATION-MISCELLANEOUS	(2,993,813)	(3,546,994)	(3,546,994)	(3,729,108)
MS-1720 - Self-Insurance Fund-BENEFITS & AWARDS				
Revenue				
RE18 - Sale Of Property/Compensa	0	0	0	0
Revenue Total	0	0	0	0
Expenses				
EX04 - Contractual	1,949,306	3,000,000	3,000,000	3,200,000
Expenses Total	1,949,306	3,000,000	3,000,000	3,200,000
MS-1720 - Self-Insurance Fund-BENEFITS & AWARDS Total	1,949,306	3,000,000	3,000,000	3,200,000
MS-1720-9999 - Self-Insurance Fund-BENEFITS & AWARDS-MISCELLANEOUS				
Revenue				
RE19 - Miscellaneous	(561,114)	(400,000)	(400,000)	(425,000)
Revenue Total	(561,114)	(400,000)	(400,000)	(425,000)
MS-1720-9999 - Self-Insurance Fund-BENEFITS & AWARDS-MISCELLANEOUS Total	(561,114)	(400,000)	(400,000)	(425,000)
LOCAL SHARE TOTAL	(984,071)	0	0	0

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

HEALTH INSURANCE

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
M-1910 - Health Insurance Fund-ADMINISTRATION				
Expenses				
EX04 - Contractual	0	0	0	0
Expenses Total	0	0	0	0
M-1910 - Health Insurance Fund-ADMINISTRATION Total	0	0	0	0
M-1930 - Health Insurance Fund-JUDGMENTS & CLAIMS				
Revenue				
RE13 - Departmental Income	0	0	0	0
RE19 - Miscellaneous	0	0	0	0
Revenue Total	0	0	0	0
Expenses				
EX04 - Contractual	20,704,134	21,161,955	21,161,955	24,939,173
EX08 - Employee Benefits	0	0	0	0
Expenses Total	20,704,134	21,161,955	21,161,955	24,939,173
M-1930 - Health Insurance Fund-JUDGMENTS & CLAIMS Total	20,704,134	21,161,955	21,161,955	24,939,173
M-1932 - Health Insurance Fund-STOP LOSS				
Revenue				
RE18 - Sale Of Property/Compensa	(1,968,959)	(2,190,641)	(2,190,641)	(4,477,819)
Revenue Total	(1,968,959)	(2,190,641)	(2,190,641)	(4,477,819)
Expenses				
EX04 - Contractual	0	0	0	0
Expenses Total	0	0	0	0

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

HEALTH INSURANCE

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
M-1932 - Health Insurance Fund-STOP LOSS Total	(1,968,959)	(2,190,641)	(2,190,641)	(4,477,819)
M-9060-9999 - Health Insurance Fund-EMPLOYEE HEALTH BENEFITS-MISCELLANEOUS				
Revenue				
RE13 - Departmental Income	(18,192,087)	(17,986,587)	(17,986,587)	(19,039,580)
RE15 - Use Of Money & Property	0	0	0	0
RE19 - Miscellaneous	(1,897,718)	(1,516,826)	(1,516,826)	(2,115,295)
RE21 - Federal Aid	0	0	0	0
RE22 - Interfund Transfers	0	0	0	0
Revenue Total	(20,089,805)	(19,503,413)	(19,503,413)	(21,154,875)
M-9060-9999 - Health Insurance Fund-EMPLOYEE HEALTH BENEFITS-MISCELLANEOUS	(20,089,805)	(19,503,413)	(19,503,413)	(21,154,875)
M-9089-8000 - Health Insurance Fund-UNDISTRIBUTED BENEFITS-BENEFIT SURCHARGE				
Revenue				
RE13 - Departmental Income	(3,889,517)	(2,201,724)	(2,201,724)	(2,959,412)
Revenue Total	(3,889,517)	(2,201,724)	(2,201,724)	(2,959,412)
Expenses				
EX04 - Contractual	5,166,351	4,169,624	4,169,624	4,529,651
EX08 - Employee Benefits	143,679	153,016	153,016	153,008
Expenses Total	5,310,031	4,322,640	4,322,640	4,682,659
M-9089-8000 - Health Insurance Fund-UNDISTRIBUTED BENEFITS-BENEFIT SURCHARG	1,420,514	2,120,916	2,120,916	1,723,247
LOCAL SHARE TOTAL	65,884	1,588,817	1,588,817	1,029,726

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

LIABILITY INSURANCE

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
CS-1930 - Liability Insurance-JUDGMENTS & CLAIMS				
Revenue				
RE18 - Sale Of Property/Compensa	(66,983)	0	0	(100,000)
Revenue Total	(66,983)	0	0	(100,000)
Expenses				
EX04 - Contractual	186,487	120,000	120,000	270,000
Expenses Total	186,487	120,000	120,000	270,000
CS-1930 - Liability Insurance-JUDGMENTS & CLAIMS Total	119,504	120,000	120,000	170,000
CS-1931 - Liability Insurance-PROPERTY LOSS				
Revenue				
RE18 - Sale Of Property/Compensa	0	(200,000)	(200,000)	0
Revenue Total	0	(200,000)	(200,000)	0
Expenses				
EX04 - Contractual	102,474	201,000	201,000	1,000
Expenses Total	102,474	201,000	201,000	1,000
CS-1931 - Liability Insurance-PROPERTY LOSS Total	102,474	1,000	1,000	1,000
CS-1931-9999 - Liability Insurance-PROPERTY LOSS-MISCELLANEOUS				
Revenue				
RE18 - Sale Of Property/Compensa	0	0	0	0
RE19 - Miscellaneous	0	0	0	0
Revenue Total	0	0	0	0

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

LIABILITY INSURANCE

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
CS-1931-9999 - Liability Insurance-PROPERTY LOSS-MISCELLANEOUS Total	0	0	0	0
CS-1989 - Liability Insurance-OTH GENERAL GOVT SUPPT-INS ADMIN				
Revenue				
RE19 - Miscellaneous	(1,805,603)	(1,680,701)	(1,680,701)	(1,907,381)
Revenue Total	(1,805,603)	(1,680,701)	(1,680,701)	(1,907,381)
Expenses				
EX04 - Contractual	1,507,675	1,575,701	1,575,701	1,715,363
Expenses Total	1,507,675	1,575,701	1,575,701	1,715,363
CS-1989 - Liability Insurance-OTH GENERAL GOVT SUPPT-INS ADMIN Total	(297,928)	(105,000)	(105,000)	(192,018)
CS-1989-9999 - Liability Insurance-OTH GENERAL GOVT SUPPT-INS ADMIN-MISCELLANEOUS				
Revenue				
RE15 - Use Of Money & Property	18,273	(16,000)	(16,000)	21,018
RE19 - Miscellaneous	0	0	0	0
Revenue Total	18,273	(16,000)	(16,000)	21,018
CS-1989-9999 - Liability Insurance-OTH GENERAL GOVT SUPPT-INS ADMIN-MISCELLAN	18,273	(16,000)	(16,000)	21,018
LOCAL SHARE TOTAL	(57,677)	0	0	0

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

MISCELLANEOUS COUNTY-WIDE EXPENDITURES / REVENUES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
A-1310-9999 - General Fund-DEPARTMENT OF FINANCE-MISCELLANEOUS				
Revenue				
RE11 - Non Property Tax Items	(57,030,770)	(58,383,043)	(58,383,043)	(60,829,555)
RE12 - Oth R/Property Tax Items	(3,186,347)	(2,800,000)	(2,800,000)	(3,425,338)
RE13 - Departmental Income	(484,686)	(559,255)	(559,255)	(525,309)
RE14 - Shared Services	0	0	0	0
RE15 - Use Of Money & Property	(237,007)	(285,000)	(285,000)	(237,000)
RE17 - Fines & Forfeitures	(2,280)	0	0	(2,000)
RE18 - Sale Of Property/Compensa	(301,758)	0	0	0
RE19 - Miscellaneous	(411,790)	(710,000)	(710,000)	(375,721)
RE20 - New York State Aid	0	(480,000)	(480,000)	(480,000)
RE21 - Federal Aid	0	0	0	0
RE22 - Interfund Transfers	0	0	0	0
RE36 - Interfund Revenues	0	0	0	0
Revenue Total	(61,654,637)	(63,217,298)	(63,217,298)	(65,874,923)
Expenses				
EX04 - Contractual	0	0	0	120,000
Expenses Total	0	0	0	120,000
A-1310-9999 - General Fund-DEPARTMENT OF FINANCE-MISCELLANEOUS Total	(61,654,637)	(63,217,298)	(63,217,298)	(65,754,923)
A-1330-ROLL - General Fund-REAL PROPERTY TAX-OTHER TAX ROLLS MAINT & PROCESS				
Revenue				
RE14 - Shared Services	(104,161)	(128,798)	(128,798)	(135,475)
Revenue Total	(104,161)	(128,798)	(128,798)	(135,475)
Expenses				

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

MISCELLANEOUS COUNTY-WIDE EXPENDITURES / REVENUES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
EX01 - Personal Services	47,898	50,730	50,730	53,820
EX02 - Equipment	0	0	0	0
EX04 - Contractual	28,832	50,928	52,339	51,331
EX08 - Employee Benefits	26,512	27,079	27,079	30,039
Expenses Total	103,243	128,737	130,148	135,190
A-1330-ROLL - General Fund-REAL PROPERTY TAX-OTHER TAX ROLLS MAINT & PROCE	(918)	(61)	1,350	(285)
A-1355 - General Fund-TAX ASSESSMENT				
Expenses				
EX04 - Contractual	0	5,000	5,000	5,000
Expenses Total	0	5,000	5,000	5,000
A-1355 - General Fund-TAX ASSESSMENT Total	0	5,000	5,000	5,000
A-1362 - General Fund-TAX ADVERTISING & EXPENSE				
Revenue				
RE13 - Departmental Income	(296,205)	(315,000)	(315,000)	(275,000)
Revenue Total	(296,205)	(315,000)	(315,000)	(275,000)
Expenses				
EX02 - Equipment	0	0	0	0
EX04 - Contractual	303,127	301,554	301,554	327,000
Expenses Total	303,127	301,554	301,554	327,000
A-1362 - General Fund-TAX ADVERTISING & EXPENSE Total	6,922	(13,446)	(13,446)	52,000
A-1430-COEM - General Fund-HUMAN RESOURCES-COUNTYWIDE EMPLOYEE EXPS				

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

MISCELLANEOUS COUNTY-WIDE EXPENDITURES / REVENUES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
Revenue				
RE14 - Shared Services	0	0	0	0
Revenue Total	0	0	0	0
Expenses				
EX01 - Personal Services	68,574	70,188	70,188	72,654
EX04 - Contractual	137	129	129	135
EX08 - Employee Benefits	32,086	31,698	31,698	30,271
Expenses Total	100,796	102,015	102,015	103,060
A-1430-COEM - General Fund-HUMAN RESOURCES-COUNTYWIDE EMPLOYEE EXPS To	100,796	102,015	102,015	103,060
A-1955 - General Fund-PAYMENTS IN LIEU OF TAXES				
Revenue				
RE12 - Oth R/Property Tax Items	(792,646)	(830,858)	(830,858)	(956,259)
Revenue Total	(792,646)	(830,858)	(830,858)	(956,259)
A-1955 - General Fund-PAYMENTS IN LIEU OF TAXES Total	(792,646)	(830,858)	(830,858)	(956,259)
A-1985 - General Fund-MUNICIPAL SALES TAX				
Revenue				
RE11 - Non Property Tax Items	(39,751,810)	(40,620,221)	(40,620,221)	(42,165,964)
Revenue Total	(39,751,810)	(40,620,221)	(40,620,221)	(42,165,964)
Expenses				
EX04 - Contractual	39,751,810	40,620,221	40,620,221	42,165,964
Expenses Total	39,751,810	40,620,221	40,620,221	42,165,964

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

MISCELLANEOUS COUNTY-WIDE EXPENDITURES / REVENUES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
A-1985 - General Fund-MUNICIPAL SALES TAX Total	0	0	0	0
A-1990 - General Fund-CONTINGENT ACCOUNT				
Revenue				
RE18 - Sale Of Property/Compensa	0	0	0	0
Revenue Total	0	0	0	0
Expenses				
EX01 - Personal Services	0	0	0	0
EX04 - Contractual	0	0	0	0
EX08 - Employee Benefits	0	0	0	0
Expenses Total	0	0	0	0
A-1990 - General Fund-CONTINGENT ACCOUNT Total	0	0	0	0
A-2490 - General Fund-COMMUNITY COLLEGE TUITION				
Revenue				
RE14 - Shared Services	0	0	0	0
RE19 - Miscellaneous	0	0	0	0
Revenue Total	0	0	0	0
Expenses				
EX04 - Contractual	4,937,683	5,052,796	5,052,796	5,153,852
Expenses Total	4,937,683	5,052,796	5,052,796	5,153,852
A-2490 - General Fund-COMMUNITY COLLEGE TUITION Total	4,937,683	5,052,796	5,052,796	5,153,852
A-3410-3411 - General Fund-BASIC FIRE ACADEMY-FIRE SERVICE LOAN/GRANT				

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

MISCELLANEOUS COUNTY-WIDE EXPENDITURES / REVENUES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
Revenue				
RE14 - Shared Services	(4,484)	(3,000)	(3,000)	(4,500)
RE15 - Use Of Money & Property	(28,119)	(15,913)	(15,913)	(16,583)
Revenue Total	(32,603)	(18,913)	(18,913)	(21,083)
Expenses				
EX04 - Contractual	0	0	0	0
Expenses Total	0	0	0	0
A-3410-3411 - General Fund-BASIC FIRE ACADEMY-FIRE SERVICE LOAN/GRANT Total	(32,603)	(18,913)	(18,913)	(21,083)
A-9730 - General Fund-DEBT SERVICE/BANS				
Revenue				
RE11 - Non Property Tax Items	(1,557,302)	(1,510,000)	(1,510,000)	(1,673,314)
RE13 - Departmental Income	(427,613)	(425,313)	(425,313)	(427,913)
RE15 - Use Of Money & Property	0	0	0	0
RE18 - Sale Of Property/Compensa	0	0	0	0
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	(338,051)	(328,812)	(328,812)	(472,692)
RE22 - Interfund Transfers	0	0	0	0
RE23 - Proceeds L/T Obligations	0	0	0	0
Revenue Total	(2,322,965)	(2,264,125)	(2,264,125)	(2,573,919)
Expenses				
EX06 - Principal	2,910,635	2,709,200	2,709,200	2,258,020
EX07 - Interest	625,763	538,535	538,535	458,711
Expenses Total	3,536,398	3,247,735	3,247,735	2,716,731

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

MISCELLANEOUS COUNTY-WIDE EXPENDITURES / REVENUES

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
A-9730 - General Fund-DEBT SERVICE/BANS Total	1,213,433	983,610	983,610	142,812
A-9901 - General Fund-TRANSFER TO OTHER FUNDS				
Revenue				
RE15 - Use Of Money & Property	(70,000)	0	0	0
RE21 - Federal Aid	0	0	0	0
Revenue Total	(70,000)	0	0	0
Expenses				
EX09 - Interfund Transfers	18,334,182	18,027,433	18,130,933	20,909,415
Expenses Total	18,334,182	18,027,433	18,130,933	20,909,415
A-9901 - General Fund-TRANSFER TO OTHER FUNDS Total	18,264,182	18,027,433	18,130,933	20,909,415
A-9950 - General Fund-TRANSFER TO CAPITAL				
Revenue				
RE15 - Use Of Money & Property	(2,956,056)	(2,201,379)	(2,201,379)	(1,881,825)
RE21 - Federal Aid	(1,639,480)	0	(451,375)	0
Revenue Total	(4,595,536)	(2,201,379)	(2,652,754)	(1,881,825)
Expenses				
EX09 - Interfund Transfers	6,621,966	2,201,379	2,878,257	1,881,825
Expenses Total	6,621,966	2,201,379	2,878,257	1,881,825
A-9950 - General Fund-TRANSFER TO CAPITAL Total	2,026,431	0	225,503	0
LOCAL SHARE TOTAL	(35,931,359)	(39,909,722)	(39,579,308)	(40,366,411)

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

DEPARTMENT	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	YR to YR INC / (DEC)
2400 - Public Facilities	40.80	39.80	-1.00
D-5110 - County Road Fund-MAINTENANCE OF ROADS	1.00	.00	-1.00
EL-8160-1000 - Landfill-ENVIRONMENT-LANDFILL	37.35	37.35	.00
EL-8160-6000 - Landfill-ENVIRONMENT-CLOSED LANDFILLS	.50	.50	.00
EL-8160-7000 - Landfill-ENVIRONMENT-RECYCLING	1.90	1.90	.00
EL-8189 - Landfill-OTH ENV - HOUSE HAZ WASTE	.05	.05	.00

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

ENVIRONMENT - ENERGY

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
EE-8410 - Energy Fund-ENERGY GENERATION				
Revenue				
RE13 - Departmental Income	0	0	0	0
RE15 - Use Of Money & Property	(1,079,985)	(1,057,528)	(1,057,528)	(1,058,955)
RE18 - Sale Of Property/Compensa	0	0	0	0
RE19 - Miscellaneous	(9,004)	0	0	0
RE20 - New York State Aid	0	0	0	0
Revenue Total	(1,088,989)	(1,057,528)	(1,057,528)	(1,058,955)
Expenses				
EX01 - Personal Services	0	0	0	0
EX02 - Equipment	0	0	0	0
EX04 - Contractual	723,076	714,398	714,398	717,871
EX07 - Interest	0	0	0	0
EX08 - Employee Benefits	0	0	0	0
EX09 - Interfund Transfers	0	0	0	0
Expenses Total	723,076	714,398	714,398	717,871
EE-8410 - Energy Fund-ENERGY GENERATION Total	(365,913)	(343,130)	(343,130)	(341,084)
EE-9710 - Energy Fund-DEBT SERVICE/SERIAL BONDS				
Expenses				
EX06 - Principal	0	0	0	0
EX07 - Interest	106,590	79,571	79,571	63,489
Expenses Total	106,590	79,571	79,571	63,489
EE-9710 - Energy Fund-DEBT SERVICE/SERIAL BONDS Total	106,590	79,571	79,571	63,489
LOCAL SHARE TOTAL	(259,323)	(263,559)	(263,559)	(277,595)

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

ENVIRONMENT - LANDFILL

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
EL-8160-1000 - Landfill-ENVIRONMENT-LANDFILL				
Revenue				
RE13 - Departmental Income	(6,491,876)	(5,645,000)	(5,645,000)	(6,335,242)
RE14 - Shared Services	(2,558,118)	(1,913,100)	(1,913,100)	(1,986,446)
RE15 - Use Of Money & Property	(1,786,672)	(1,026,009)	(1,026,009)	(982,785)
RE18 - Sale Of Property/Compensa	(178,609)	0	0	0
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	0	0	0	0
RE21 - Federal Aid	0	0	0	0
RE22 - Interfund Transfers	0	0	0	0
RE99 - Balancing Tool	0	0	0	0
Revenue Total	(11,015,275)	(8,584,109)	(8,584,109)	(9,304,473)
Expenses				
EX01 - Personal Services	2,704,530	2,754,684	2,754,684	2,822,678
EX02 - Equipment	1,646	10,900	10,900	9,300
EX04 - Contractual	4,510,333	4,691,840	4,697,448	5,461,384
EX08 - Employee Benefits	1,121,304	1,385,909	1,385,909	1,262,235
Expenses Total	8,337,813	8,843,333	8,848,941	9,555,597
EL-8160-1000 - Landfill-ENVIRONMENT-LANDFILL Total	(2,677,461)	259,224	264,832	251,124
EL-8160-6000 - Landfill-ENVIRONMENT-CLOSED LANDFILLS				
Revenue				
RE22 - Interfund Transfers	0	0	0	0
Revenue Total	0	0	0	0
Expenses				

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

ENVIRONMENT - LANDFILL

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
EX01 - Personal Services	24,120	36,194	36,194	35,532
EX04 - Contractual	39,619	81,065	81,065	84,018
EX08 - Employee Benefits	11,911	17,443	17,443	18,803
Expenses Total	75,651	134,702	134,702	138,353
EL-8160-6000 - Landfill-ENVIRONMENT-CLOSED LANDFILLS Total	75,651	134,702	134,702	138,353
EL-8160-7000 - Landfill-ENVIRONMENT-RECYCLING				
Revenue				
RE13 - Departmental Income	(116,108)	(80,000)	(80,000)	(75,000)
RE14 - Shared Services	0	0	0	0
RE18 - Sale Of Property/Compensa	(128,397)	(110,000)	(110,000)	(90,000)
RE20 - New York State Aid	0	0	0	0
Revenue Total	(244,505)	(190,000)	(190,000)	(165,000)
Expenses				
EX01 - Personal Services	72,542	135,820	135,820	136,051
EX02 - Equipment	0	0	0	0
EX04 - Contractual	2,247	12,246	12,246	7,257
EX08 - Employee Benefits	34,978	48,752	48,752	54,451
Expenses Total	109,768	196,818	196,818	197,759
EL-8160-7000 - Landfill-ENVIRONMENT-RECYCLING Total	(134,737)	6,818	6,818	32,759
EL-8189 - Landfill-OTH ENV - HOUSE HAZ WASTE				
Revenue				
RE13 - Departmental Income	0	0	0	0
RE20 - New York State Aid	0	0	0	0

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

ENVIRONMENT - LANDFILL

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
Revenue Total	0	0	0	0
Expenses				
EX01 - Personal Services	3,703	3,851	3,851	4,017
EX02 - Equipment	0	0	0	0
EX04 - Contractual	39,007	40,006	40,006	45,007
EX08 - Employee Benefits	1,643	1,719	1,719	1,846
Expenses Total	44,353	45,576	45,576	50,870
EL-8189 - Landfill-OTH ENV - HOUSE HAZ WASTE Total	44,353	45,576	45,576	50,870
EL-9710 - Landfill-DEBT SERVICE/SERIAL BONDS				
Expenses				
EX06 - Principal	0	0	0	0
EX07 - Interest	160,104	152,629	152,629	115,579
Expenses Total	160,104	152,629	152,629	115,579
EL-9710 - Landfill-DEBT SERVICE/SERIAL BONDS Total	160,104	152,629	152,629	115,579
LOCAL SHARE TOTAL	(2,532,091)	598,949	604,557	588,685

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

DEPARTMENT	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	YR to YR INC / (DEC)
2700 - South & Center Chaut Lake Sewr	18.33	18.33	.00
ESS-8120 - South Chautauqua Lake Swr-SANITARY SEWERS	9.33	9.33	.00
ESS-8130 - South Chautauqua Lake Swr-SEWAGE TREATMENT	9.00	9.00	.00

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

SOUTH & CENTER CHAUTAUQUA LAKE SEWER DISTRICT

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
ESS-8110 - South Chautauqua Lake Swr-ADMINISTRATION				
Revenue				
RE13 - Departmental Income	0	0	0	0
RE15 - Use Of Money & Property	0	0	0	0
RE19 - Miscellaneous	0	0	0	0
Revenue Total	0	0	0	0
Expenses				
EX01 - Personal Services	0	0	0	0
EX02 - Equipment	0	0	0	0
EX04 - Contractual	0	0	0	0
EX08 - Employee Benefits	0	0	0	0
Expenses Total	0	0	0	0
ESS-8110 - South Chautauqua Lake Swr-ADMINISTRATION Total	0	0	0	0
ESS-8120 - South Chautauqua Lake Swr-SANITARY SEWERS				
Revenue				
RE13 - Departmental Income	0	0	0	0
RE14 - Shared Services	0	0	0	0
RE18 - Sale Of Property/Compensa	0	(55,000)	(55,000)	(55,000)
RE19 - Miscellaneous	(2,828)	0	0	0
RE20 - New York State Aid	0	0	0	0
RE21 - Federal Aid	0	0	0	0
Revenue Total	(2,828)	(55,000)	(55,000)	(55,000)
Expenses				
EX01 - Personal Services	528,598	625,400	625,400	708,516

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

SOUTH & CENTER CHAUTAUQUA LAKE SEWER DISTRICT

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
EX02 - Equipment	3,536	144,400	144,400	153,100
EX04 - Contractual	1,524,199	1,880,763	1,891,114	2,172,079
EX08 - Employee Benefits	251,555	336,696	336,696	369,405
Expenses Total	2,307,887	2,987,259	2,997,610	3,403,100
ESS-8120 - South Chautauqua Lake Swr-SANITARY SEWERS Total	2,305,059	2,932,259	2,942,610	3,348,100
ESS-8130 - South Chautauqua Lake Swr-SEWAGE TREATMENT				
Revenue				
RE13 - Departmental Income	(3,310,319)	(3,409,496)	(3,409,496)	(4,216,362)
RE14 - Shared Services	0	0	0	0
RE15 - Use Of Money & Property	(120,284)	(77,328)	(77,328)	(58,877)
RE18 - Sale Of Property/Compensa	(17,244)	(2,000)	(2,000)	(2,000)
RE19 - Miscellaneous	0	0	0	0
RE20 - New York State Aid	0	0	0	0
RE21 - Federal Aid	0	0	0	0
RE22 - Interfund Transfers	0	0	0	0
Revenue Total	(3,447,847)	(3,488,824)	(3,488,824)	(4,277,239)
Expenses				
EX01 - Personal Services	735,903	726,431	726,431	760,063
EX02 - Equipment	1,868	18,000	18,000	53,750
EX04 - Contractual	1,432,872	1,748,426	1,767,959	1,820,981
EX08 - Employee Benefits	397,752	578,097	578,097	498,480
Expenses Total	2,568,395	3,070,954	3,090,487	3,133,274
ESS-8130 - South Chautauqua Lake Swr-SEWAGE TREATMENT Total	(879,452)	(417,870)	(398,337)	(1,143,965)

2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)

SOUTH & CENTER CHAUTAUQUA LAKE SEWER DISTRICT

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
ESS-9089 - South Chautauqua Lake Swr-UNDISTRIBUTED BENEFITS				
Expenses				
EX01 - Personal Services	0	0	0	0
EX04 - Contractual	0	250,000	250,000	250,000
EX08 - Employee Benefits	0	0	0	0
Expenses Total	0	250,000	250,000	250,000
ESS-9089 - South Chautauqua Lake Swr-UNDISTRIBUTED BENEFITS Total	0	250,000	250,000	250,000
ESS-9710 - South Chautauqua Lake Swr-DEBT SERVICE/SERIAL BONDS				
Expenses				
EX07 - Interest	38,881	0	42,465	39,165
Expenses Total	38,881	0	42,465	39,165
ESS-9710 - South Chautauqua Lake Swr-DEBT SERVICE/SERIAL BONDS Total	38,881	0	42,465	39,165
ESS-9730 - South Chautauqua Lake Swr-DEBT SERVICE/BANS				
Expenses				
EX06 - Principal	0	0	0	0
EX07 - Interest	0	42,465	0	0
EX4M - Balancing Tool	0	0	0	0
Expenses Total	0	42,465	0	0
ESS-9730 - South Chautauqua Lake Swr-DEBT SERVICE/BANS Total	0	42,465	0	0
LOCAL SHARE TOTAL	1,464,488	2,806,854	2,836,738	2,493,300

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

DEPARTMENT	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	YR to YR INC / (DEC)
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	1.80	1.70	-.10
<i>ESP-8120 - PrtInd, Pmftr, Dnk Sewer-SANITARY SEWERS</i>	.70	.70	.00
<i>ESP-8130 - PrtInd, Pmftr, Dnk Sewer-SEWAGE TREATMENT</i>	.20	.20	.00
<i>EW-8120 - North Cty Industrial Dist 1-SANITARY SEWERS</i>	.05	.08	.03
<i>EW-8310 - North Cty Industrial Dist 1-WATER DISTRICT</i>	.15	.23	.08

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

NORTH CHAUTAUQUA LAKE SEWER DISTRICT

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
ESN-8120 - North Chautauqua Lake Swr-SANITARY SEWERS				
Revenue				
RE14 - Shared Services	(31,500)	(40,731)	(40,731)	(45,009)
RE16 - Licenses & Permits	(300)	(300)	(300)	(300)
RE18 - Sale Of Property/Compensa	0	0	0	0
Revenue Total	(31,800)	(41,031)	(41,031)	(45,309)
Expenses				
EX01 - Personal Services	60,723	69,115	69,115	67,210
EX02 - Equipment	18,280	86,086	86,086	14,600
EX04 - Contractual	218,356	236,750	238,397	266,547
EX08 - Employee Benefits	22,600	28,562	28,562	21,037
Expenses Total	319,959	420,513	422,160	369,394
ESN-8120 - North Chautauqua Lake Swr-SANITARY SEWERS Total	288,159	379,482	381,129	324,085
ESN-8130 - North Chautauqua Lake Swr-SEWAGE TREATMENT				
Revenue				
RE13 - Departmental Income	(14,556)	(16,080)	(1,146,080)	(1,146,080)
RE14 - Shared Services	(63,000)	(80,589)	(80,589)	(89,991)
RE15 - Use Of Money & Property	(42,126)	(27,470)	(27,470)	(30,727)
RE19 - Miscellaneous	(300)	0	0	0
RE20 - New York State Aid	(50,000)	0	0	0
Revenue Total	(169,982)	(124,139)	(1,254,139)	(1,266,798)
Expenses				
EX01 - Personal Services	167,522	152,784	152,784	152,179
EX02 - Equipment	0	50,000	52,491	0

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

NORTH CHAUTAUQUA LAKE SEWER DISTRICT

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
EX04 - Contractual	519,598	538,605	536,470	565,252
EX08 - Employee Benefits	83,761	102,169	102,169	94,661
Expenses Total	770,880	843,558	843,914	812,092
ESN-8130 - North Chautauqua Lake Swr-SEWAGE TREATMENT Total	600,899	719,419	(410,225)	(454,706)
ESN-8130-9999 - North Chautauqua Lake Swr-SEWAGE TREATMENT-MISCELLANEOUS				
Revenue				
RE13 - Departmental Income	(1,002,476)	(1,130,000)	0	0
RE15 - Use Of Money & Property	0	0	0	0
Revenue Total	(1,002,476)	(1,130,000)	0	0
ESN-8130-9999 - North Chautauqua Lake Swr-SEWAGE TREATMENT-MISCELLANEOUS	(1,002,476)	(1,130,000)	0	0
ESN-9730-9732 - North Chautauqua Lake Swr-DEBT SERVICE/BANS-NCLSD DEBT SERVICE				
Expenses				
EX06 - Principal	0	0	0	0
EX07 - Interest	0	0	0	6,993
Expenses Total	0	0	0	6,993
ESN-9730-9732 - North Chautauqua Lake Swr-DEBT SERVICE/BANS-NCLSD DEBT SERV	0	0	0	6,993
LOCAL SHARE TOTAL	(113,418)	(31,099)	(29,096)	(123,628)

2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)

PORTLAND, POMFRET, DUNKIRK SEWER DISTRICT

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
ESP-8120 - Prtlnd, Pmfrt, Dnk Sewer-SANITARY SEWERS				
Revenue				
RE14 - Shared Services	(840)	(840)	(840)	(840)
RE16 - Licenses & Permits	0	0	0	0
RE18 - Sale Of Property/Compensa	0	0	0	0
RE20 - New York State Aid	0	0	0	0
Revenue Total	(840)	(840)	(840)	(840)
Expenses				
EX01 - Personal Services	49,067	51,983	51,983	54,293
EX02 - Equipment	1,585	0	0	0
EX04 - Contractual	122,316	121,841	161,777	138,345
EX08 - Employee Benefits	28,575	34,472	34,472	19,516
Expenses Total	201,543	208,296	248,232	212,154
ESP-8120 - Prtlnd, Pmfrt, Dnk Sewer-SANITARY SEWERS Total	200,703	207,456	247,392	211,314
ESP-8130 - Prtlnd, Pmfrt, Dnk Sewer-SEWAGE TREATMENT				
Revenue				
RE13 - Departmental Income	(511,175)	(384,560)	(384,560)	(455,000)
RE15 - Use Of Money & Property	(30,256)	(12,881)	(12,881)	(18,322)
Revenue Total	(541,431)	(397,441)	(397,441)	(473,322)
Expenses				
EX01 - Personal Services	22,450	27,315	27,315	28,687
EX04 - Contractual	96,916	185,827	185,827	164,209
EX08 - Employee Benefits	12,137	14,196	14,196	15,123
Expenses Total	131,502	227,338	227,338	208,019
ESP-8130 - Prtlnd, Pmfrt, Dnk Sewer-SEWAGE TREATMENT Total	(409,928)	(170,103)	(170,103)	(265,303)
LOCAL SHARE TOTAL	(209,226)	37,353	77,289	(53,989)

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

DEPARTMENT	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	<i>YR to YR INC / (DEC)</i>
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

2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)

NORTH COUNTY INDUSTRIAL WATER AND SEWER DISTRICT #1

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
EW-8120 - North Cty Industrial Dist 1-SANITARY SEWERS				
Revenue				
RE13 - Departmental Income	(23,188)	(24,000)	(24,000)	(24,000)
RE15 - Use Of Money & Property	0	(1,511)	(1,511)	1,740
Revenue Total	(23,188)	(25,511)	(25,511)	(22,260)
Expenses				
EX01 - Personal Services	12,797	12,672	12,672	15,270
EX02 - Equipment	0	0	0	0
EX04 - Contractual	12,197	12,394	12,394	12,643
EX08 - Employee Benefits	4,130	5,635	5,635	5,730
Expenses Total	29,124	30,701	30,701	33,643
EW-8120 - North Cty Industrial Dist 1-SANITARY SEWERS Total	5,937	5,190	5,190	11,383
EW-8310 - North Cty Industrial Dist 1-WATER DISTRICT				
Revenue				
RE13 - Departmental Income	(439,127)	(400,000)	(400,000)	(430,000)
RE15 - Use Of Money & Property	(22,954)	(9,282)	(9,282)	(13,436)
RE19 - Miscellaneous	(4,595)	0	0	0
Revenue Total	(466,676)	(409,282)	(409,282)	(443,436)
Expenses				
EX01 - Personal Services	30,890	29,959	29,959	37,441
EX02 - Equipment	0	0	2,225	16,000
EX04 - Contractual	371,055	348,417	424,335	417,776
EX08 - Employee Benefits	12,357	14,583	14,583	14,775
Expenses Total	414,302	392,959	471,102	485,992
EW-8310 - North Cty Industrial Dist 1-WATER DISTRICT Total	(52,375)	(16,323)	61,820	42,556
LOCAL SHARE TOTAL	(46,438)	(11,133)	67,010	53,939

**2027 TENTATIVE BUDGET
PERSONNEL ANALYSIS
FULL TIME EQUIVALENT (FTE)**

NORTH CHAUTAUQUA COUNTY WATER DISTRICT

	2025 ACTUAL AMOUNT	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 TENTATIVE BUDGET
EWN-8310 - North Chaut Cty Water District-WATER DISTRICT				
Revenue				
RE13 - Departmental Income	(1,713,743)	(1,690,000)	(1,690,000)	(1,801,250)
RE19 - Miscellaneous	(132,000)	0	0	0
RE21 - Federal Aid	0	0	0	0
Revenue Total	(1,845,743)	(1,690,000)	(1,690,000)	(1,801,250)
Expenses				
EX01 - Personal Services	35,279	36,311	36,311	37,396
EX04 - Contractual	1,831,478	1,894,943	1,894,943	1,949,004
EX08 - Employee Benefits	9,698	15,221	15,221	15,672
Expenses Total	1,876,455	1,946,475	1,946,475	2,002,072
EWN-8310 - North Chaut Cty Water District-WATER DISTRICT Total	30,712	256,475	256,475	200,822
EWN-9730 - North Chaut Cty Water District-DEBT SERVICE/BANS				
Expenses				
EX07 - Interest	121,703	52,289	0	0
Expenses Total	121,703	52,289	0	0
EWN-9730 - North Chaut Cty Water District-DEBT SERVICE/BANS Total	121,703	52,289	0	0
EWN-9740 - North Chaut Cty Water District-DEBT SERVICE/CAPITAL NOTES				
Expenses				
EX07 - Interest	45,848	0	52,289	44,517
Expenses Total	45,848	0	52,289	44,517
EWN-9740 - North Chaut Cty Water District-DEBT SERVICE/CAPITAL NOTES Total	45,848	0	52,289	44,517
LOCAL SHARE TOTAL	198,264	308,764	308,764	245,339