Budget Report - Summary of General Fund Revenues

Fund 101.000 - General Fund

ACCOUNT CLASSIFICATION	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	**2026 AMENDED BUDGET**	2026 ACTIVITY THRU 08/31/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**	Comparison of 2026 Amended to 2027 First Review: 2027 REQUESTED AMT CHANGE	Comparison of 2026 Amended to 2027 First Review: 2027 REQUESTED % CHANGE
402-449	**TAXES**	15,210,297	15,776,530	**15,776,530**	11,135,132	15,831,811	17,289,095	**17,223,095**	1,446,565	9.17%
475-499	**LICENSES AND PERMITS**	67,986	67,105	**67,105**	65,803	63,015	90,590	**90,590**	23,485	35.00%
	This increase is due to an increase in Earth Change permits									
500-599	**GRANTS**	1,596,877	1,543,670	**1,615,386**	1,107,554	1,548,342	1,701,767	**1,701,767**	86,381	5.35%
600-654	**CHARGES FOR SERVICES**	1,304,657	1,143,342	**1,143,342**	997,231	1,135,726	1,172,444	**1,211,204**	67,862	5.94%
655-664	**FINES AND FORFEITURES**	650	650	**650**	6,235	6,235	400	**400**	(250)	(38.46%)
665-671	**INVESTMENT INCOME**	730,255	729,701	**777,701**	493,118	699,210	614,158	**614,158**	(163,543)	(21.03%)
	This decrease is the result of a projected decrease in interest rates for FY2027									
672-689	**OTHER REVENUES**	461,475	311,100	**311,100**	322,733	345,368	317,100	**317,100**	6,000	1.93%
690-698	**OTHER FINANCING SOURCES**	5,876	-	**-**	-	-	-	**-**	-	
699	**TRANSFERS IN**	60,906	211,500	**4,211,500**	4,211,500	4,211,500	484,600	**484,600**	(3,726,900)	(88.49%)
	This decrease is due to the DTRF transfer in 2026 that is not budgeted in 2027.									
	TOTAL REVENUES	**19,438,979**	**19,783,598**	**23,903,314**	**18,339,306**	**23,841,207**	**21,670,154**	**21,642,914**	**(2,260,400)**	**(9.46%)**

Budget Report - Summary of General Fund Expenditures

Fund 101.000 - GENERAL									Comparison of 2026 Amd to 2027 First Rvw	
DEPT	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	**2026 AMENDED BUDGET**	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**	REQUESTED AMT CHANGE	REQUESTED % CHANGE
101.00	COMMISSIONERS	235,831	242,367	**242,367**	198,948	261,136	258,709	**257,709**	15,342	6.33%
	The increase is primarily due to rising health care costs and anticipated greater contractual services for legal fees.									
172.00	COUNTY ADMINISTRATOR	481,627	518,309	**518,309**	341,621	513,584	546,931	**546,931**	28,622	5.52%
	The increase is primarily due to rising health care costs and increases in salaries and wages.									
191.00	ACCOUNTING	189,545	220,180	**160,180**	81,987	129,075	97,658	**493,658**	333,478	208.19%
	The increase is primarily due to the merging in of department 212.00 into this department.									
212.00	BUDGET-ACCTNG SERV	116,789	150,200	**317,250**	207,577	310,250	396,000	**0**	(317,250)	(100.00%)
	This department will be merged into 191.00 as of 1/1/2027.									
215.00	COUNTY CLERK	391,889	448,751	**448,751**	275,846	424,450	470,426	**470,426**	21,675	4.83%
	The increase is due to increases in salaries and wages and retirement costs.									
215.10	TAX ALLOCATION BOARD	0	420	**420**	0	420	1,270	**1,270**	850	202.38%
	The increase is related to increased travel costs.									
215.20	APPORTIONMENT COMMISSION	0	1,200	**1,200**	0	1,200	1,200	**1,200**	0	0.00%
228.00	INFORMATION TECHNOLOGY	309,384	348,277	**348,277**	289,449	352,081	378,881	**378,881**	30,604	8.79%
	The increase is driven by 1) increased equipment maintenance costs; 2) increased salaries and wages; and 3) smaller increases in website costs, health insurance and retirement costs.									
233.00	PURCHASING	17,747	28,500	**28,500**	21,545	32,000	32,500	**32,500**	4,000	14.04%
	The increase is due to increases in equipment rentals and the cost of supplies.									
234.00	COMMUNICATIONS	48,218	85,400	**85,400**	66,562	84,400	95,600	**95,600**	10,200	11.94%
	The increase is due to increased postage costs.									
253.00	COUNTY TREASURER	355,220	379,937	**379,937**	259,015	380,086	406,847	**406,347**	26,410	6.95%
	The increase is due to increases in health insurance and salaries and wages.									
257.00	EQUALIZATION	347,400	370,801	**370,801**	250,323	355,461	365,842	**365,842**	(4,959)	(1.34%)
	The decrease is primarily due to a decrease in health insurance (specifically a change in coverages) which was partially offset by increases in salaries and wages and contractual services.									
262.00	ELECTIONS	54,418	146,630	**146,630**	53,719	145,528	152,284	**145,334**	(1,296)	(0.88%)
	The change in this department consists of a significant decrease in supplies with capital outlay increasing by the same amount. Then there was a small increase in per diem wages.									

Budget Report - Summary of General Fund Expenditures

Fund 101.000 - GENERAL

DEPT	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	**2026 AMENDED BUDGET**	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**	Comparison of 2026 Amd to 2027 First Rvw REQUESTED AMT CHANGE	REQUESTED % CHANGE
265.00	BUILDING & GROUNDS	659,290	772,437	**772,437**	423,867	740,230	847,718	**847,718**	75,281	9.75%
	The increase is due to increased salaries and wages, health insurance and retirement costs.									
265.10	'05 COURTHOUSE	98,775	182,375	**182,375**	84,171	170,442	207,171	**207,171**	24,796	13.60%
	The increase is due to an increase in capital outlay for equipment.									
265.20	GROVE ST. ANNEX	1,227	0	**0**	0	0	0	**0**	0	
265.40	HEALTH DPT BLDG	18,344	23,950	**23,950**	11,386	23,950	29,250	**29,250**	5,300	22.13%
	The increase is due to repair and maintence for plowing and grounds costs.									
270.00	HUMAN RESOURCES	235,185	240,699	**240,699**	156,095	224,857	203,864	**212,864**	(27,835)	(11.56%)
	The decrease is driven by 1) decreased salaries and wages, 2) decreased retirement, 3) decreased capital outlay and was partially offset by an increase in healthcare costs.									
272.00	INSURANCE & BONDS	470,259	504,200	**504,200**	267,933	609,200	619,800	**619,800**	115,600	22.93%
	This increase is the result of an increase in the cost of liability/umbrella insurance.									
272.20	SPECIAL PROJECTS--OTHER	505,079	720,226	**600,902**	493,665	614,002	103,650	**103,650**	(497,252)	(82.75%)
	This decrease is the result of the elimination of the additional MERS contribution for 2027.									
283.00	CIRCUIT COURT	429,805	393,018	**393,018**	246,175	393,018	424,458	**424,458**	31,440	8.00%
	This increase is due to increased salaries and wages.									
284.00	FAMILY CRT - DETENTION SUPPORT	7,450	14,000	**14,000**	258	5,000	14,000	**14,000**	0	0.00%
286.00	DISTRICT COURT	377,342	642,450	**642,450**	224,274	437,830	642,930	**642,930**	480	0.07%
289.00	FRIEND OF THE COURT	66,763	70,000	**70,000**	33,683	70,000	72,500	**72,500**	2,500	3.57%
	This increase is related to an increase in contractual services.									
294.00	PROBATE COURT	331,648	359,867	**359,867**	236,198	351,423	374,022	**374,022**	14,155	3.93%
	This increase is related to increases in salaries and wages and health insurance.									
295.00	CIRCUIT COURT PROBATION	1,474	2,600	**2,600**	1,272	2,375	2,500	**2,500**	(100)	(3.85%)
296.00	PROSECUTING ATTORNEY	663,042	721,355	**721,355**	472,148	716,946	739,613	**739,613**	18,258	2.53%
	This increase was driven by increases in salaries and wages.									
296.10	PROS. ATTY.-VICTIMS RIGHTS	84,652	95,743	**95,743**	62,917	95,743	100,485	**100,485**	4,742	4.95%
	This increase is related to increases in salaries and wages and health insurance.									

Budget Report - Summary of General Fund Expenditures

Fund 101.000 - GENERAL

DEPT	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	**2026 AMENDED BUDGET**	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**	Comparison of 2026 Amd to 2027 First Rvw REQUESTED AMT CHANGE	Comparison of 2026 Amd to 2027 First Rvw REQUESTED % CHANGE
299.00	JURY COMMISSION	1,958	6,036	**6,036**	3,604	6,036	7,036	**7,036**	1,000	16.57%
	This increase is related to an increase in the cost of travel.									
301.00	SHERIFF	4,149,577	3,492,439	**3,454,215**	2,351,532	3,622,449	4,008,084	**3,948,084**	493,869	14.30%
	This increase is caused by several items: 1) Increased vehicle rental cost, 2) increased salaries and wages and 3) increase benefit costs.									
311.00	CONCEALED PISTOL LICENSING	0	0	**0**	0	0	1,000	**1,000**	1,000	
	This increase is due to increased transportation costs.									
331.00	MARINE	97,332	154,491	**154,491**	85,592	155,985	155,226	**155,228**	737	0.48%
334.00	SECONDARY ROADS	72,794	71,677	**71,677**	60,330	76,155	121,417	**121,417**	49,740	69.39%
	This increase is related to increases in salaries and wages and retirement costs. The position used to be split 50/50 with 301; fully budgeted in 334 now to increase SRP grant									
335.00	TRAVERSE NARCOTICS TEAM	2,000	2,000	**2,000**	0	2,000	2,000	**2,000**	0	0.00%
351.00	JAIL	505,064	1,965,586	**2,025,586**	1,257,050	1,768,007	2,180,650	**2,180,650**	155,064	7.66%
	This increase is driven by: 1) increased salaries and wages, 2) increased supplies costs, 3) increased retirement costs, 4) increased repairs and maintance and 5) increased capital outlay.									
352.00	ZERO TOLERANCE	115,784	96,060	**96,060**	56,449	111,060	113,544	**113,544**	17,484	18.20%
	This increase is caused by increased contractual services.									
426.00	EMERGENCY SERVICES	117,974	126,754	**126,754**	76,588	146,479	154,438	**154,438**	27,684	21.84%
	This increase is caused by increased health insurance costs and increased salaries and wages.									
430.00	ANIMAL CONTROL	347,002	414,379	**414,379**	247,181	390,639	440,697	**440,697**	26,318	6.35%
	This increase is driven by: 1) increased health insurance, 2) increased salaries and wages, 3) increased supplies, 4) increased contractual services and 5) increased utilities.									
442.00	DRAIN COMMISSIONER	2,639	3,227	**3,227**	1,142	3,227	2,500	**2,500**	(727)	(22.53%)
523.00	DAMS AND DAMS OPERATOR	184,496	337,939	**287,939**	264,402	351,689	407,683	**407,683**	119,744	41.59%
	This increase was caused by an increase in contractual services.									
530.00	RESOURCE RECOVERY	70,771	71,500	**71,500**	63,271	71,500	84,250	**84,250**	12,750	17.83%
	This increase was caused by an increase in contractual services.									
531.00	MATERIALS MGT COMMITTEE	75,000	71,716	**143,432**	30,000	68,536	71,941	**71,941**	(71,491)	(49.84%)
	This decrease was caused by a decrease in contractual services.									

Budget Report - Summary of General Fund Expenditures

Fund 101.000 - GENERAL

DEPT	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	**2026 AMENDED BUDGET**	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**	Comparison of 2026 Amd to 2027 First Rvw REQUESTED AMT CHANGE	Comparison of 2026 Amd to 2027 First Rvw REQUESTED % CHANGE
568.00	SOIL EROSION	79,748	93,267	**93,267**	54,329	93,267	99,969	**99,969**	6,702	7.19%
	This increase was driven primarily by an increase in salaries and wages.									
572.00	FORESTRY ACTIVITIES - GENERAL	0	0	**0**	0	0	25,200	**0**	0	
	This is a new department in the general fund.									
601.00	HEALTH	471,452	501,219	**513,493**	318,146	501,219	503,826	**503,826**	(9,667)	(1.88%)
	The decrease was caused by a decrease in health services related to substance abuse and was partiall offset by increases in appropriations to the health department and health services related to employee physicals.									
636.00	WELFARE	11,917	21,074	**21,074**	8,424	21,049	21,079	**21,079**	5	0.02%
648.00	MEDICAL EXAMINER	73,467	108,184	**108,184**	59,064	88,184	104,345	**104,345**	(3,839)	(3.55%)
	This decrease was caused by a decrease in the projected cost of autopsies.									
662.00	FAMILY DIVISION - CIRCUIT COURT	439,238	520,180	**520,180**	236,474	516,254	387,097	**387,097**	(133,083)	(25.58%)
	This decrease was caused by a significant decrease in salaries and wages and a decrease in retirement costs.									
672.01	AGING - NOT REIMBURSED	2,307	2,370	**2,370**	1,334	2,200	2,470	**2,470**	100	4.22%
682.00	VETERANS AFFAIRS	189,208	221,839	**281,753**	155,749	213,846	237,137	**237,137**	(44,616)	(15.84%)
	This decrease was caused by significant decreases in salaries and wages and supplies which were offset by an increase in health insurance costs. The reduction in wages is due to the removal of a vacant part time position.									
694.00	HOUSING - ADMINISTRATION	1,546	2,300	**2,300**	1,739	2,165	2,300	**2,300**	0	0.00%
701.00	PLANNING COMMISSION	1,797	2,980	**2,980**	1,332	2,405	2,880	**2,880**	(100)	(3.36%)
710.00	MSU EXTENSION	153,591	138,006	**138,006**	81,557	110,138	140,959	**140,959**	2,953	2.14%
	This increase is due to an increase in the appropration for the MSUE assessment.									
711.00	REGISTER OF DEEDS	308,394	341,887	**341,887**	231,415	342,409	361,868	**361,668**	19,781	5.79%
	This increase is related to increases in salaries and wages and health insurance.									
711.10	MICROFILM 2006	8,426	11,250	**11,250**	3,160	11,250	11,300	**11,300**	50	0.44%
711.20	PLAT BOARD	0	250	**250**	0	250	250	**250**	0	0.00%

Budget Report - Summary of General Fund Expenditures

Fund 101.000 - GENERAL									Comparison of 2026 Amd to 2027 First Rvw	
DEPT	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	**2026 AMENDED BUDGET**	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**	REQUESTED AMT CHANGE	REQUESTED % CHANGE
713.00	SURVEY & REMONUMENTATION	45,868	45,000	**42,534**	0	42,534	49,000	**49,000**	6,466	15.20%
	This increase was caused by an increase in contractual services and supplies.									
728.00	ECONOMIC DEVELOPMENT COMM.	7,057	11,350	**11,350**	1,297	5,085	15,380	**5,380**	(5,970)	(52.60%)
	This increase was caused by an increase in contractual services.									
901.00	CAPITAL OUTLAY	999,796	481,752	**481,752**	79,152	208,353	842,324	**842,324**	360,572	74.85%
	This balance consists of improvements to the County building roof, elevator upgrades, storage building upgrades, Meadowview elevator upgrades, and tasers.									
902.00	CAPITAL OUTLAY-COMPUTERS	23,288	13,600	**13,600**	9,996	13,399	15,500	**15,500**	1,900	13.97%
	This balance consists of the cost of computer upgrades throughout the County.									
966.00	APPROPRIATIONS	233,008	294,479	**258,497**	223,511	258,497	231,753	**190,044**	(68,453)	(26.48%)
	This decrease was caused by the elimination of the appropriations for ACD Forestry and Farm & Family BD and was offset by increases on the remaining appropriation line items.									
967.00	TRANSFER OUT	4,090,905	2,463,100	**7,001,922**	6,963,100	6,963,100	3,256,579	**3,349,501**	(3,652,421)	(52.16%)
	This decrease was caused by a significant decrease in the transfer out for building and structures and was offset by a new transfer out for jail debt.									
	TOTAL APPROPRIATIONS - FUND 101.000	**19,381,807**	**19,771,783**	**24,375,563**	**17,687,554**	**23,614,053**	**21,647,791**	**21,604,156**	**(2,771,407)**	**(11.37%)**

Budget Report - General Fund Summary							
DESCRIPTION	**2025 ACTIVITY**	**2026 ORIGINAL BUDGET**	**2026 AMENDED BUDGET**	**2026 ACTIVITY THRU 09/30/26**	**2026 PROJECTED ACTIVITY**	**2027 REQUESTED BUDGET**	**2027 FIRST REVIEW**
REVENUE - FUND 101.000	19,438,979	19,783,598	**23,903,314**	18,339,306	23,841,207	21,670,154	**21,642,914**
APPROPRIATIONS - FUND 101.000	19,381,807	19,771,783	**24,375,563**	17,687,554	23,614,053	21,647,791	**21,604,156**
NET OF REVENUES/APPROPRIATIONS	57,172	11,815	**(472,249)**	651,752	227,154	22,363	**38,758**
BEGINNING FUND BALANCE	17,150,985	17,208,162	**17,208,162**	17,208,162	17,208,162	17,435,316	**17,435,316**
ENDING FUND BALANCE	17,208,157	17,219,977	**16,735,913**	17,859,914	17,435,316	17,457,679	**17,474,074**

2027 Budget Report - Summary of Other Funds

No.	Fund Name	Revenues	Expend.	Net	End Fund Bal
103.000	CAPITAL OUTLAY RESERVE	26,500	226,600	(200,100)	1,342,579
	Rev: Down $384,248 (-93.5%) as the transfer-in from the General Fund drops to zero for 2027.				
	Exp: New $226,600 appropriation for a planned transfer out to the General Fund for capital projects.				
104.000	DAMS RESERVE	15,000	250,000	(235,000)	162,977
	Rev: Flat at $15,000; no state dam grant is budgeted for 2027.				
	Exp: Up $50,000 (25%) on a larger planned transfer to the General Fund for potential emergency dam repairs.				
105.000	GRANT MATCH RESERVE	0	0	0	0
	Rev: No budgeted activity for 2027, consistent with 2026.				
	Exp: No budgeted activity for 2027, consistent with 2026.				
106.000	SPECIAL PROJECTS RESERVE	0	0	0	359
	Rev: Down $3,800 (-49%) on lower projected interest earnings.				
	Exp: Down $260,636 (-100%) - the jail-related transfer to Buildings & Structures was completed in 2026 and does				
108.000	GRASS RIVER	103,000	0	103,000	503,814
	Rev: Down $544,524 (-84%) - Forestry fund transfer is revenue				
	Exp: Down $647,524 (-100%) - equipment purchases held at zero pending fund balance review				
109.000	GRASS RIVER CENTER	6,000	2,500	3,500	210,009
	Rev: Flat at $6,000.				
	Exp: Up $500 (25%) for building repair/maintenance - minor.				
111.000	GIS OPERATIONS	4,810	25,000	(20,190)	0
	Rev: Up $2,160 (82%) on higher GIS copy fee revenue.				
	Exp: Up $18,200 (268%) for equipment purchases that are not on the CIP.				
114.000	CAP PROJ- CO BLDGS & STRUCTURES	1,030,000	9,000,000	(7,970,000)	312,598
	Rev: Down $5,672,184 (-85%) - one-time 2026 transfers-in from Special Projects Reserve and Self-Insured				
	Exp: Up $4,354,250 (94%) to fund Public Safety Center construction costs budgeted internally for 2027.				
213.000	GAS & OIL ROYALTIES RESERVE	15,000	35,000	(20,000)	109,808
	Rev: Up $2,000 (15%) on higher interest earnings.				
	Exp: New $35,000 transfer out to the Parks fund; none was budgeted in 2026.				
214.001	LAW ENFORCEMENT CPE	19,000	20,000	(1,000)	32,847
	Rev: Up $18,900, driven by a new $18,000 state public safety grant.				
	Exp: Down $3,400 (-15%) on lower travel and training costs.				
215.000	FRIEND OF THE COURT	5,200	5,200	0	655
	Rev: Flat at $5,200.				
	Exp: Up $400 (8%) - minor.				
216.000	MEDICAL MARIHUANA OPERATION & OVERSIG	25,000	25,000	0	0
	Rev: Up $7,735 (45%) with the increased state medical marihuana grant.				
	Exp: Up $7,735 (45%), matching the grant as an appropriation to the Health Department.				
217.000	ANIMAL CONTROL DONATIONS	11,800	5,000	6,800	28,594
	Rev: Down $11,200 (-62%) on lower projected private donations.				
	Exp: Down to zero - no equipment purchases budgeted for 2027 (2026 included $54,000).				
218.000	COUNTY-WIDE RECYCLING	481,513	472,000	9,513	187,263
	Rev: Up $71,508 (17%) on higher current tax (millage) revenue.				
	Exp: Up $38,358 (9%) on higher contractual services costs.				
225.000	CONSERVATION DISTRICT	293,143	268,141	25,002	0
	Rev: Up $37,874 (15%) on higher current tax (millage) revenue.				
	Exp: Up $12,872 (5%); contractual services were trimmed to balance the 2027 budget.				
230.000	ANTRIM CREEK	60,900	7,125	53,775	111,865
	Rev: Up $51,300 - a new $50,000 grant and a new $1,000 donations line are proposed for 2027.				
	Exp: Down $173,765 (-96%) - a one-time 2026 equipment purchase does not recur.				
233.000	TRANSFER STATION LAND LEASE	6,300	6,000	300	9,171
235.000	ENERGY SAVINGS	1,500	20,000	(18,500)	59,612
	Rev: Down $300 (-3%); the transfer-in is set to draw down fund balance as needed.				
	Exp: Up $12,000 (150%) for higher general supplies.				
236.000	911 - TRAINING	12,500	11,500	1,000	38,366
237.000	E-911 (WIRELESS)	163,000	205,702	(42,702)	472,117
	Rev: Up $2,000 (1%) on a higher state 911 equalization payment.				
	Exp: Down $24,298 (-11%) - the one-time 911 equipment purchase is replaced w/ equipment lease.				
239.000	JAIL INMATE PROCEEDS	32,000	32,000	0	89,205
	Rev: Up $5,000 (19%) on higher revenue control receipts.				
	Exp: Up $12,000 (60%) on higher contractual services.				
242.000	BROWNFIELD REVOLVING FUND	188,112	187,962	150	119,752
	Rev: Up to $188,112 - new brownfield tax capture revenue budgeted for 2027.				
	Exp: Up to $187,962 - matching contractual services for the brownfield project.				
245.000	MICHIGAN JUSTICE TRAINING	7,000	7,000	0	4,496
	Rev: Up $1,000 (17%) on a higher state grant.				
	Exp: Down $1,000 (-13%) on lower supplies.				
246.000	CANINE K-9 PROGRAM	500	4,200	(3,700)	6,678
	Rev: Down $1,070 (-68%) - no General Fund transfer-in budgeted for 2027.				
	Exp: Down $8,070 (-66%) - no equipment purchase budgeted for 2027.				
251.000	HOUSING PROGRAM INCOME	91,913	90,163	1,750	77,358
	Rev: Up $62,841 (216%) on higher debt-service receivable collections.				
	Exp: Up $43,191 (92%) - larger transfer out to the CDBG Grant fund, partly offset by no Buildings & Structures				
252.000	A.C. HOUSING CDBG GRANT	90,163	108,213	(18,050)	10,973
	Rev: Up $61,241 (212%), mirroring the larger transfer-in from Housing Program Income.				
	Exp: Up $79,291 (274%) on higher housing construction inspection contract costs.				
255.000	HOMESTEAD PROP TAX EXEMPTION AUDIT	1,100	2,000	(900)	4,869
	Rev: Down $4,200 (-79%) on lower projected interest/penalty revenue.				
	Exp: Down $3,500 (-64%) - smaller transfer out to the General Fund.				
256.000	REGISTER OF DEEDS AUTOMATION	56,000	57,500	(1,500)	71,847
	Rev: Down $1,600 (-3%) on lower interest earnings.				
	Exp: Up $500 (1%) - minor equipment purchases not on the CIP.				

2027 Budget Report - Summary of Other Funds

No.	Fund Name	Revenues	Expend.	Net	End Fund Bal
257.000	SNOWMOBILE GRANT	16,400	33,437	(17,037)	30,101
	Rev: Flat at $16,400.				
	Exp: Up $1,627 (5%) on routine wage and retirement cost increases.				
258.000	DISASTER CONTINGENCY FUND	100	0	100	4,403
	Rev: Down slightly (-$25) on lower interest earnings.				
	Exp: No appropriations budgeted, consistent with 2026.				
259.000	DARE PROGRAM	6,150	4,500	1,650	11,042
	Rev: Up $3,000 (95%) on higher public safety contributions.				
	Exp: Up $1,350 (43%) on higher supplies.				
260.000	INDIGENT DEFENSE FUND	654,260	638,359	15,901	29,753
	Rev: Down $79,440 (-11%) - the state MIDC grant decreases, partly offset by new indigent-defense court cost				
	Exp: Up $34,659 (6%) - MIDC arraignment contract costs increase, partly offset by lower MIDC case contract				
261.000	E-911 OPERATING	1,494,167	1,759,777	(265,610)	1,081,027
	Rev: Up $200,399 (15%) on higher current tax (millage) revenue.				
	Exp: Up $288,781 (20%) for 911 equipment: a $250,000 phone system, $77,000 in dispatch desks, and a $60,000				
263.000	CONCEALED PISTOL LICENSING	18,000	10,000	8,000	157,564
	Rev: Down $500 (-3%) on lower interest earnings.				
	Exp: Down $2,800 (-22%) - no training/conference or travel budgeted for 2027.				
264.000	LOCAL CORRECTIONS OFFICER'S TRAINING	3,775	7,000	(3,225)	5,740
	Rev: Up $375 (11%) on higher sheriff booking fee revenue.				
	Exp: Flat at $7,000.				
265.000	DRUG LAW ENFORCEMENT	100	42,500	(42,400)	256
	Rev: Minimal - interest earnings only.				
	Exp: New $42,500 appropriation for a drug analyzer for the Sheriff's Office.				
269.000	LAW LIBRARY	4,750	4,000	750	60,565
	Rev: Up $1,150 (32%) - new library fine revenue replaces the prior transfer-in from the Law Library fund.				
	Exp: Up $400 (11%) on higher computer software/license costs.				
274.000	EMERG. SERV. LEPC GRANT	7,000	4,000	3,000	20,173
	Rev: Up $3,000 (75%) on a new federal emergency services grant.				
	Exp: Flat at $4,000.				
275.000	COMMISSION ON AGING	1,726,679	1,853,589	(126,910)	872,503
	Rev: Up $36,385 (2%) - higher current tax (millage) revenue				
	Exp: Up $96,064 (5%) including $80,000 for capital exp.				
277.000	HEALTH DEPT BLDG REPAIR	12,600	12,000	600	26,552
284.000	OPIOID SETTLEMENT FUND	91,000	150,000	(59,000)	536,368
	Rev: Up $77,000 (550%) on higher opioid settlement receipts.				
292.000	CHILD CARE	120,000	264,073	(144,073)	5,471
	Rev: Up $35,350 (42%) - updated federal/state child care grant and General Fund transfer-in figures.				
	Exp: Up $14,573 (6%) - updated contractual services costs.				
293.000	VETERANS RELIEF	34,500	34,500	0	11,908

No.	Fund Name	Revenues	Expend.	Net	End Fund Bal
351.000	MEADOW BROOK PROJECT DEBT RETIREMEN	1,067,680	1,067,600	80	11,511
	Rev: Up $65,570 (7%) - larger operating transfer-in to match increased debt service.				
	Exp: Up $65,400 (7%) - bond principal payment increases $100,000, partly offset by lower interest expense.				
366.000	JAIL BUILDING DEBT	1,700,000	1,650,000	50,000	50,000
	Rev: New fund for 2027 - $1,700,000 transfer in from the General Fund for the first year of Public Safety Center				
	Exp: New $1,650,000 in debt service (principal and interest) for the first Public Safety Center bond payments.				
508.000	PARKS SYSTEM	504,600	533,240	(28,640)	1,366,431
	Rev: Up $14,800 (3%)				
	Exp: Up $30,631 (6%) for CIP capital items				
541.000	FORESTRY	68,000	156,200	(88,200)	530,635
	Rev: Down $61,000 (-47%) on lower projected timber sale revenue.				
	Exp: Up $17,200 (12%) - tree planting (land) costs not on the CIP.				
549.000	CONSTRUCTION CODE ENFORCEMENT	787,400	821,709	(34,309)	1,867,518
	Rev: About flat - higher building permit revenue offset by lower plan review fees.				
	Exp: Up $17,968 (2%) - higher contractual services largely offset by lower building rental costs.				
581.000	AIRPORT OPERATING	648,890	1,054,009	(405,119)	4,663,679
	Rev: Up $1,905,366 (289%) on a new $1,916,780 federal airport grant.				
	Exp: Up $297,432 (40%) for airport capital projects (apron reconstruction, fuel trailer, revenue control unit,				
582.000	ELK RAPIDS HYDRO UTILITY SYSTEM	32,000	0	32,000	612,520
	Exp: No appropriations budgeted, consistent with 2026.				
588.000	ANTRIM COUNTY TRANSPORTATION	1,001,908	1,181,670	(179,762)	1,012,543
	Rev: Down $34,323 (-3%) - a federal capital grant drops off, partly offset by higher state operating assistance.				
	Exp: Down $97,313 (-8%), reflecting the elimination of one full-time mechanic position and lower capital outlay.				
841.000	LAKE LEVEL FUND	0	0	0	250
	Rev: no budget until the Special Assessment Districts are formalized				
	Exp: Down to zero for the same reason.				

General Fund Revenue Line Items

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	2027 FIRST REVIEW
101.000-000.00-402.000	TAX - CURRENT TAX COUNTY	13,463,361	14,073,464	14,073,464	9,585,569	14,073,464	16,248,968	16,182,968
101.000-000.00-402.010	TAX - CURRENT TAX COUNTY	302,151	285,000	285,000	341,631	285,000	0	0
101.000-000.00-402.100	TAX - DDA RECAPTURE REIMBURSEMENT	9,886			0		10,000	10,000
101.000-000.00-410.000	TAX - PERSONAL PROP. TAX-COUNTY PORTION	545,448	540,000	540,000	461,531	588,800	641,883	641,883
101.000-000.00-410.010	TAX - CURRENT COUNTY PERS PROP SUMMER	435	1,000	1,000	261	1,000	0	0
101.000-000.00-411.000	TAX - DELINQUENT TAX COUNTY	1,966			(5,830)	(5,830)	0	0
101.000-000.00-411.010	TAX - DELINQUENT CO TAX-SUMMER	432,626	428,000	428,000	500,133	500,133	0	0
101.000-000.00-424.000	TAX - TAX REVERTED LANDS	85,912	87,000	87,000	0	87,000	88,500	88,500
101.000-000.00-429.000	TAX - COMM FOREST RESR-CO PORTION	2,219	2,060	2,060	1,684	2,054	3,890	3,890
101.000-000.00-429.010	TAX - COMM FOREST RESR-CO PORTION	1,892	2,000	2,000	14	14	0	0
101.000-000.00-432.000	TAX - P.I.L.T.	38,749	42,554	42,554	42,554	42,554	41,167	41,167
101.000-000.00-434.000	TAX - TRAILER SPECIFIC TAX	327	327	327	446	446	350	350
101.000-000.00-437.000	TAX - INDUSTRIAL FACILITIES TAX	45,126	45,125	45,125	0	45,125	42,337	42,337
101.000-000.00-439.000	TAXES - MARIJUANA TAX	233,540	230,000	230,000	162,051	162,051	162,000	162,000
101.000-000.00-445.100	TAX - INTEREST SUMMER	46,659	40,000	40,000	45,088	50,000	50,000	50,000
101.000-000.00-478.000	LIC/PERMIT - TOWNSHIP LIQUOR LICENSE	14,240	14,000	14,000	14,345	10,000	14,000	14,000
101.000-000.00-490.001	LIC/PERMIT - MARRIAGE LICENSE	995	1,000	1,000	640	1,000	1,000	1,000
101.000-000.00-491.102	LIC/PERMIT - CONCEAL WEAPONS-REPLACE	250	175	175	60	75	150	150
101.000-000.00-491.300	LIC/PERMIT - ANIMAL LICENSES	6,276	4,500	4,500	3,953	4,500	5,000	5,000
101.000-000.00-491.301	LIC/PERMIT - KENNEL LICENSES	205	180	180	190	190	190	190
101.000-000.00-491.302	LIC/PERMIT - KENNEL INSPECTION FEE	225	250	250	250	250	250	250
101.000-000.00-492.000	LIC/PERMIT - EARTH CHANGE PERMITS	45,795	47,000	47,000	46,365	47,000	70,000	70,000
101.000-000.00-505.100	FED GRANT - PUB SAFE - EMERG SVC	5,870			0		0	0
101.000-000.00-505.101	FED GRANT - PUB SAFE - EMPG		9,000	9,000	7,038	7,038	9,000	9,000
101.000-000.00-505.301	FED GRANT - PUB SAFETY-VESTS	518			0		0	0
101.000-000.00-519.204	FED GRANT - WLF-PROBATE JUV OFFCR	27,317	27,317	27,317	13,659	25,000	27,317	27,317
101.000-000.00-540.401	STATE GRANT - PUB WORKS-WASTE	45,000		71,716	0	60,000	71,716	71,716

General Fund Revenue Line Items

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	2027 FIRST REVIEW
101.000-000.00-543.102	STATE GRANT - PUB SAFETY-MARINE LAW				38,119	38,119	47,200	47,200
101.000-000.00-543.103	STATE GRANT - PUB SAFETY-SECONDARY RDS	71,464	60,000	60,000	57,877	60,000	82,878	82,878
101.000-000.00-543.104	STATE GRANT - PUB SAFETY-MDOC DIV FELON	3,370	7,750	7,750	17,955		6,600	6,600
101.000-000.00-543.106	STATE GRANT - PUB SAFETY-SHF TRNSP MDOC	1,198	2,100	2,100	1,332	2,100	2,000	2,000
101.000-000.00-543.110	STATE GRANT - PUB SAFETY-OFF TRAIN REIM	40,000			40,000	40,000	40,000	40,000
101.000-000.00-543.112	STATE GRANT - PUB SAFETY REV SHARE				12,737	12,737	0	0
101.000-000.00-543.310	STATE GRANT - PUB SAFEFTY-PASS THRU EQ	1,430	2,000	2,000	1,900	1,900	2,000	2,000
101.000-000.00-544.000	STATE GRANT - DRUNK DRIVING CASEFLW	2,249	2,500	2,500	2,713	2,713	3,300	3,300
101.000-000.00-547.000	STATE GRANT - JUD-COURT EQUITY	78,629	69,500	69,500	37,309	69,500	70,000	70,000
101.000-000.00-548.010	STATE GRANT - JUD-PROBATE JUDGE SALARY	136,388	141,769	141,769	105,330	141,769	146,022	146,022
101.000-000.00-548.015	STATE GRANT - JUD-PROBATE JUDGE FICA	14,520	14,518	14,518	0	14,518	14,953	14,953
101.000-000.00-548.020	STATE GRANT - JUD-CIRCUIT CT JUDGE STD	16,461	16,460	16,460	12,345	16,460	16,954	16,954
101.000-000.00-548.025	STATE GRANT - JUD-FAM CT DETENTION	5,991	9,000	9,000	685	1,000	9,270	9,270
101.000-000.00-548.030	STATE GRANT - JUD-DIST CT JUDGE STD	16,461	16,460	16,460	12,345	16,460	16,954	16,954
101.000-000.00-548.040	STATE GRANT - JUD-FAM CT JUDGE STD	45,724	45,724	45,724	34,293	45,724	47,096	47,096
101.000-000.00-548.050	STATE GRANT - JUD-JUROR COMP	2,282	3,000	3,000	3,405	3,405	3,090	3,090
101.000-000.00-548.070	FED GRANT - JUD-VICTIM RIGHT ADVOC	35,800	51,580	51,580	42,345	45,000	55,000	55,000
101.000-000.00-561.010	STATE GRANT - WELF-MVAA	50,000	31,815	31,815	(26,776)	(26,776)	59,914	59,914
101.000-000.00-569.000	STATE GRANT - OTHER QHERPP	373			2,150	2,150	0	0
101.000-000.00-569.002	STATE GRANT - OTHER SBTE	3,057			9,114	9,114	0	0
101.000-000.00-573.000	STATE GRANT - GEN-LOCAL COMM STBL SHARE	113,532	111,000	111,000	77,360	111,000	120,000	120,000
101.000-000.00-574.000	STATE REVENUE SHARING	645,974	670,955	670,955	439,327	645,503	645,503	645,503
101.000-000.00-574.002	STATE REV SHARING - CONVENTION/TOURISM	180,034	201,222	201,222	112,676	179,112	160,000	160,000
101.000-000.00-575.000	STATE GRANTS - GEN GOV-SURVEY & REMONUM	42,578	45,000	45,000	44,534	17,014	45,000	45,000
101.000-000.00-576.000	STATE GRANTS - GEN-SPEC ELECT REIMBURSE	1,680			0		0	0
101.000-000.00-579.201	STATE GRANTS - CAP - GEN GOV	(18,928)			0		0	0
101.000-000.00-585.010	LOCAL - SCHOOL ELECTION	13,791	5,000	5,000	5,380	5,380	0	0

General Fund Revenue Line Items

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	2027 FIRST REVIEW
101.000-000.00-585.011	LOCAL - ELECT ODD ISSUE OFF SCHED	4,114			2,402	2,402	0	0
101.000-000.00-587.101	LOC UNITS - PUB SFT-EMG MGT SCHOOL	10,000			0		0	0
101.000-000.00-601.100	SVC CHG - CT COSTS-CIRCUIT CT	11,874	13,500	13,500	15,839	16,000	16,000	16,000
101.000-000.00-601.300	SVC CHG - CT COSTS-DIST CT	16,775	19,000	19,000	8,926	11,560	19,000	19,000
101.000-000.00-601.400	SVC CHG - CT COSTS-PROBATE	14,549	15,000	15,000	13,095	15,000	15,000	15,000
101.000-000.00-607.110	SVC CHG - VICTIM FEE-CIRCUIT CT	648	200	200	1,769	1,740	1,000	1,000
101.000-000.00-607.300	SVC CHG - FEES-DIST CT	58,153	47,000	47,000	40,552	46,800	47,000	47,000
101.000-000.00-608.100	SVC CHG - FILING FEE-CIRCUIT CT	5,146	5,000	5,000	3,689	4,750	5,000	5,000
101.000-000.00-608.110	SVC CHG - APPEAL FEE-CIRCUIT CT	75	50	50	200	200	50	50
101.000-000.00-608.120	SVC CHG - MOTION FEE-CIRCUIT CT	3,020	2,000	2,000	1,770	2,000	2,000	2,000
101.000-000.00-608.400	SVC CHG - FILING FEE-PROBATE	810	800	800	510	645	800	800
101.000-000.00-609.100	SVC CHG - JURY FEE-CIRCUIT CT	1,320	1,200	1,200	1,140	1,200	1,200	1,200
101.000-000.00-610.100	SVC CHG - GARNISHMENT-CIRCUIT CT	470	350	350	635	560	400	400
101.000-000.00-611.200	SVC CHG - ATTORNEY FEE-FAM DIV	1,003	1,000	1,000	0		1,000	1,000
101.000-000.00-611.300	SVC CHG - ATTORNEY FEE-DIST CT	14,117	14,000	14,000	17,539	20,000	14,000	14,000
101.000-000.00-612.200	SVC CHG - ADOPT/GUARD-FAM DIV	144	200	200	168	200	200	200
101.000-000.00-625.300	SVC CHG - DRIVER LIC REIM-DIST CT	560	450	450	270	350	450	450
101.000-000.00-625.310	SVC CHG - ORDINANCE FINE-DIST CT	220,326	160,000	160,000	148,161	170,000	170,000	170,000
101.000-000.00-630.401	SVC CHG - PW-HOUSEHOLD HAZARD WASTE	4,731			2,448	4,000	4,000	4,000
101.000-000.00-631.001	SVC CHG - SHF-DNA SMPL FEE ASMT	78	100	100	2	2	100	100
101.000-000.00-631.002	SVC CHG - SHF-DNA SMPL FEE -CNTY-25%	214	175	175	56	100	100	100
101.000-000.00-631.004	SVC CHG - SHF-SERVICE OF PAPERS	30,223	22,000	22,000	17,522	22,000	22,000	22,000
101.000-000.00-631.006	SVC CHG - SHF-JAIL REIM-DRUG TESTING	14,596	17,000	17,000	14,295	17,000	17,000	25,200
101.000-000.00-631.007	SVC CHG - SHF-INMATE REIMB - MEDICAL	1,719	2,150	2,150	1,480	1,570	2,000	2,000
101.000-000.00-631.011	SVC CHG - SHF-PRELIM BREATH TESTING	4,644	3,250	3,250	3,698	4,500	4,000	7,200
101.000-000.00-631.012	SVC CHG - SHF-HOME PBT MACHINE	68,566	60,000	60,000	50,987	60,000	60,000	87,360
101.000-000.00-631.014	SVC CHG - SHF-BOOKING FEE	6,037	6,000	6,000	5,323	6,000	6,000	6,000

General Fund Revenue Line Items

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	2027 FIRST REVIEW
101.000-000.00-631.015	SVC CHG - SHF-FINGERPRINTING FEES	3,915	3,000	3,000	2,670	3,000	4,000	4,000
101.000-000.00-631.016	SVC CHG - SHF-DRUNK DRIVER ASSESSMENT	4,078	3,000	3,000	2,797	3,000	3,000	3,000
101.000-000.00-631.017	SVC CHG - SHF-COUNTY SEX OFFENDER FEE	920	1,000	1,000	660	1,000	1,000	1,000
101.000-000.00-631.019	SVC CHG - SHF-BOAT LIVERY INSPECTION	348	310	310	391	391	325	325
101.000-000.00-631.022	SVC CHG - SHF-MORTGAGE SALE	1,016	1,250	1,250	1,382	1,500	1,500	1,500
101.000-000.00-631.024	SVC CHG - SHF-CARE OF PRISONERS	2,103	4,000	4,000	2,613	4,000	4,000	4,000
101.000-000.00-631.026	SVC CHG - SHF-TRANSPORTATION	3,075	3,500	3,500	1,941	3,000	3,500	3,500
101.000-000.00-631.027	SVC CHG - SHF-TELEPHONE CALLS	33,997	30,000	30,000	9,984	11,000	5,900	5,900
101.000-000.00-631.601	SVC CHG - ANIMAL-PICKUP DOG/CAT	325	300	300	450	300	300	300
101.000-000.00-631.602	SVC CHG - ANIMAL-DROPOFF DOG/CAT	125	25	25	75	100	100	100
101.000-000.00-631.603	SVC CHG - ANIMAL-ANIMAL CONTROL FEE	630	200	200	100	50	50	50
101.000-000.00-631.803	SVC CHG - PS-SANITATION APPEALS	350			0		0	0
101.000-000.00-633.001	SVC CHG - ROD-R E TRANS TAX	376,901	315,000	315,000	326,825	350,000	350,000	350,000
101.000-000.00-633.002	SVC CHG - ROD-RECORDING FEES	218,185	220,000	220,000	166,553	215,000	215,000	215,000
101.000-000.00-633.003	SVC CHG - ROD-COPYING	43,828	44,000	44,000	28,930	38,000	40,000	40,000
101.000-000.00-633.004	SVC CHG - ROD-TREASURER TAX CERT	8,670	9,000	9,000	6,335	8,200	8,500	8,500
101.000-000.00-633.008	SVC CHG - ROD - REMONUMENTATION FEES	499	500	500	364	500	500	500
101.000-000.00-633.009	SVC CHG - ROD-ONLINE USAGE	30,674	31,000	31,000	21,777		31,000	31,000
101.000-000.00-633.011	SVC CHG - ROD-TRACT USE	7,940	7,500	7,500	7,402	8,000	8,000	8,000
101.000-000.00-634.201	SVC CHG - CHILD CARE-COLLECTION FEE	488	700	700	0		500	500
101.000-000.00-634.301	SVC CHG - MED EXAM-CREMATION FEES	7,650	6,500	6,500	5,350	6,500	6,500	6,500
101.000-000.00-635.002	SVC CHG - TREASURER TAX SEARCHES	11,672	11,000	11,000	11,114	11,000	11,000	11,000
101.000-000.00-635.004	SVC CHG - TREAS-PASSPORTS	4,795	4,500	4,500	3,290	4,500	4,500	4,500
101.000-000.00-635.006	SVC CHG - TREAS-TWP COMPUTER SERVICE	17,822	17,882	17,882	13,416	17,908	17,969	17,969
101.000-000.00-635.102	SVC CHG - CLERK CERTIFIED COPIES	11,466	12,500	12,500	10,401	12,500	12,500	12,500
101.000-000.00-635.103	SVC CHG - CLERK DISSOLUTIONS	60	50	50	20	50	50	50
101.000-000.00-635.104	SVC CHG - CLERK ASSUMED NAMES	1,882	2,000	2,000	1,334	1,725	1,725	1,725

General Fund Revenue Line Items

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	2027 FIRST REVIEW
101.000-000.00-635.105	SVC CHG - CLERK NOTARY BOND FILING	352	350	350	232	300	325	325
101.000-000.00-635.110	SVC CHG - CLERK - SEARCH FEE	60	50	50	331	321	50	50
101.000-000.00-635.112	SVC CHG - CLERK - CLERK'S SALE	75			0		0	0
101.000-000.00-635.114	SVC CHG - CLERK - FILING FEE	100			0		0	0
101.000-000.00-635.901	SVC CHG - GEN-PHOTOGRAPHIC SERVICES	5,958	6,000	6,000	5,959	7,500	6,000	6,000
101.000-000.00-635.904	SVC CHG - GEN-DIGITAL DATA COPIES	1,897	2,200	2,200	1,334	2,000	2,000	2,000
101.000-000.00-642.200	SALES - GENERAL GOVT	4,033	4,600	4,600	2,653	4,800	4,500	4,500
101.000-000.00-642.201	SALES - GEN-SALE OF SUPPLIES	2,468			1,580	1,554	2,500	2,500
101.000-000.00-642.203	SALES - GEN-SCRAP & SALVAGE	1,009			0		1,000	1,000
101.000-000.00-642.301	SALES - PS-CATS & DOGS	10,695	11,000	11,000	7,460	10,350	10,350	10,350
101.000-000.00-642.302	SALES - PS-CONFISCATED PROPERTY	3,442			0		0	0
101.000-000.00-642.901	SALES - OTR-VENDING MACHINES	1,356			1,434	1,500	1,500	1,500
101.000-000.00-657.001	FINES - ORDINANCE-SOIL EROSION		500	500	0		0	0
101.000-000.00-657.100	FINES - CIVIL INFRACTIONS ORD 2 OF 2003		150	150	0		150	150
101.000-000.00-663.000	BOND FORFEITURES				5,825	5,825	0	0
101.000-000.00-663.001	BOND COST 10% BOND FEE	650			410	410	250	250
101.000-000.00-665.000	INTEREST EARNED INVEST & CDS	494,595	450,000	450,000	255,333	400,000	357,458	357,458
101.000-000.00-665.003	INTEREST - LEASES	3,845	3,000	3,000	0		3,000	3,000
101.000-000.00-667.001	RENTS	230,701	276,701	324,701	263,276	324,701	253,700	253,700
101.000-000.00-669.000	UNREALIZED GAIN/LOSS	7,155			(25,491)	(25,491)	0	0
101.000-000.00-671.000	LEASES	(6,041)			0		0	0
101.000-000.00-674.002	PRIV CONTRIB - VSU				910	910	0	0
101.000-000.00-674.301	PRIV CONTRIB - OPER-PUBLIC SAFETY	1,205			16,510	16,510	5,000	5,000
101.000-000.00-674.504	PRIV CONTRIB - HW-VETERANS AFFAIRS	650			300		0	0
101.000-000.00-674.702	PRIV CONTRIB - REC-AUCTION PROCEEDS	360			0		0	0
101.000-000.00-675.302	CAP CONTRIB - PS-SHERIFF				17,859	17,859	0	0
101.000-000.00-676.000	REIMB - MISCELLANEOUS	80,807			2,413	2,413	0	0

General Fund Revenue Line Items

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	2027 FIRST REVIEW
101.000-000.00-676.001	REIMB - RESTITUTION FOR DAMAGE	100	100	100	1,671	1,326	100	100
101.000-000.00-676.002	REIMB - INSURANCE/BOND CLAIMS	2,463			18,414	1,844	0	0
101.000-000.00-676.003	REIMB - POSTAGE	4,694	5,000	5,000	3,850	3,850	5,000	5,000
101.000-000.00-676.004	REIMB - GT DST CT CREDIT CARD	1,841	1,000	1,000	0		2,000	2,000
101.000-000.00-676.005	REIMB - SHERIFF				15	15	0	0
101.000-000.00-676.006	REIMB - JURY AND WITNESS FEES				121	121	0	0
101.000-000.00-676.013	REIM - MAACS				9,954	9,954	0	0
101.000-000.00-676.014	REIMB - PROSECUTOR				300	150	0	0
101.000-000.00-687.000	REFUNDS/REBATES				503	503	0	0
101.000-000.00-687.002	REFUNDS/REBATES - MISC.	155			1,175	1,175	0	0
101.000-000.00-687.005	REFUNDS/REBATES - MMRMA EXCESS DISTRIB	74,304	50,000	50,000	0		50,000	50,000
101.000-000.00-687.006	REFUNDS/REBATES - INS PREM REIMB MWBRK	223,405	215,000	215,000	248,738	248,738	215,000	215,000
101.000-000.00-687.007	REFUNDS/REBATES - WORKERS COMP DIVIDEN	71,491	40,000	40,000	0	40,000	40,000	40,000
101.000-000.00-693.000	SALE OF FIXED ASSETS	5,876			0		0	0
101.000-000.00-699.103	TRANSFER IN - CAPITAL OUTLAY RESERVE				0		226,600	226,600
101.000-000.00-699.104	TRANSFER IN - DAMS RESERVE FUND		200,000	200,000	200,000	200,000	250,000	250,000
101.000-000.00-699.105	TRANSFER IN - GRANT MATCH RESERVE	15,484			0		0	0
101.000-000.00-699.233	TRANSFER IN - TRANSFER STN LEASE	6,500	6,000	6,000	6,000	6,000	6,000	6,000
101.000-000.00-699.251	TRANSFER IN - HOUSING INCOME	28,922			0		0	0
101.000-000.00-699.255	TRANSFER IN - HMSTD PROP TX EXMT AUDIT	10,000	5,500	5,500	5,500	5,500	2,000	2,000
101.000-000.00-699.516	TRANSFER IN - TAX PYMT FUND			4,000,000	4,000,000	4,000,000	0	0
101.000-294.00-612.000	SVC CHG - GUARDIAN AD LITEM				0		4,500	4,500
NET OF REVENUES/APPROPRIATIONS - 000.00		**19,438,979**	**19,783,598**	**23,903,314**	**18,339,306**	**23,841,207**	**21,670,154**	**21,642,914**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 101.00 - COMMISSIONERS								
101.000-101.00-702.000	SALARIES/WAGES - DEPT HEAD	22,700	22,700	22,700	17,025	22,700	22,704	22,704
101.000-101.00-709.300	SALARIES/WAGES - PER DIEMS	8,175	9,750	9,750	6,450	9,500	9,750	9,750
101.000-101.00-709.301	SALARIES/WAGES - PER DIEMS COMMITTEE	20,213	18,000	18,000	16,725	24,000	18,000	24,000
101.000-101.00-714.000	PYRL TAX/BENEFIT - ANNUITY IN LIEU INSUR	5,551	5,523	5,523	4,395	5,523	5,523	5,523
101.000-101.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	4,333	4,283	4,283	3,412	4,283	3,860	3,860
101.000-101.00-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	71,002	76,990	76,990	57,742	76,990	83,071	83,071
101.000-101.00-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	5,609	5,760	5,760	4,477	5,760	6,440	6,440
101.000-101.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	11,123			2,740	2,519	0	0
101.000-101.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	244	236	236	162	236	236	236
101.000-101.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	214	325	325	152	325	325	325
101.000-101.00-727.000	SUPPLIES - GENERAL	1,135	1,600	1,600	667	1,600	1,600	1,600
101.000-101.00-802.000	CONTRACTUAL SERVICES	3,949	3,500	3,500	5,795	3,500	3,500	3,500
101.000-101.00-803.005	CONTRACT SVC - JUD-LEGAL FEES	43,528	55,000	55,000	45,894	62,000	60,000	62,000
101.000-101.00-861.000	TRANSPORT - TRAVEL	6,199	5,200	5,200	4,326	6,500	6,500	6,500
101.000-101.00-880.002	PROMOTION - ADVERTISING RECRUITING	9,033	7,000	7,000	6,803	8,500	9,000	0
101.000-101.00-901.000	PRINTING AND PUBLISHING	2,532	1,800	1,800	1,093	2,000	2,000	2,000
101.000-101.00-955.000	MISC - TRAINING/CONFERENCE	940	700	700	495	700	700	700
101.000-101.00-955.200	MISC - CONFERENCE				1,120	1,500	1,500	1,500
101.000-101.00-958.000	MISC - DUES SUBSCRIPTIONS LICENSES *MAC, MML, MTA*	17,376	22,000	22,000	18,251	21,000	22,000	22,000
101.000-101.00-980.000	CAP OUTLAY - EQUIPMENT	1,975	2,000	2,000	1,224	2,000	2,000	2,000
NET OF REVENUES/APPROPRIATIONS - 101.00 - COMMISSIONERS		**(235,831)**	**(242,367)**	**(242,367)**	**(198,948)**	**(261,136)**	**(258,709)**	**(257,709)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 172.00 - COUNTY ADMINISTRATOR								
101.000-172.00-702.000	SALARIES/WAGES - DEPT HEAD	101,618	104,266	104,266	70,919	104,266	110,218	110,218
101.000-172.00-703.000	SALARIES/WAGES - DEPUTY 1, OFFICE MGR	53,959	59,500	59,500	38,972	59,500	61,363	61,363
101.000-172.00-703.005	SALARIES/WAGES - DEPUTY ADMIN	69,193	69,188	69,188	46,958	69,188	74,596	74,596
101.000-172.00-706.000	SALARIES/WAGES - OTHER WAGES	48,103	50,847	50,847	34,430	50,847	52,884	52,884
101.000-172.00-709.000	SALARIES/WAGES - OT/HOLIDAY	306	5,725	5,725	195	800	5,725	5,725
101.000-172.00-709.300	SALARIES/WAGES - PER DIEMS	630	735	735	210	735	735	735
101.000-172.00-710.000	SALARIES/WAGES - PERSONAL LEAVE		4,000	4,000	2,562	4,000	4,000	4,000
101.000-172.00-714.000	PYRL TAX/BENEFIT - ANNUITY IN LIEU INSUR	206			451		0	0
101.000-172.00-714.002	PYRL TAX/BENEFIT - 1:1 RATIO ANNUITY	1,288	1,601	1,601	1,986	1,601	2,188	2,188
101.000-172.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	20,539	22,511	22,511	15,174	22,511	23,678	23,678
101.000-172.00-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	94,720	93,416	93,416	62,196	93,416	100,795	100,795
101.000-172.00-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	5,621	5,316	5,316	3,769	5,316	4,271	4,271
101.000-172.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	59,192	66,496	66,496	43,287	66,496	69,970	69,970
101.000-172.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	3,547	3,506	3,506	2,071	3,506	3,506	3,506
101.000-172.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	1,240	1,302	1,302	882	1,302	1,302	1,302
101.000-172.00-727.000	SUPPLIES - GENERAL	2,662	4,500	4,500	2,023	4,500	4,000	4,000
101.000-172.00-805.002	CONTRACT SVC - COMPUTER-SOFTWARE		2,000	2,000	1,366	2,000	2,400	2,400
101.000-172.00-855.000	COMMUNICATION - TELEPHONE	1,740	2,700	2,700	1,732	2,800	2,800	2,800
101.000-172.00-861.000	TRANSPORT - TRAVEL	3,597	4,700	4,700	3,883	4,700	4,800	4,800
101.000-172.00-901.000	PRINTING AND PUBLISHING		500	500	0	500	500	500
101.000-172.00-934.000	REPAIR/MAINT - EQUIPMENT		300	300	0	300	300	300
101.000-172.00-941.000	RENTALS - EQUIPMENT	3,952	3,600	3,600	2,036	4,000	4,200	4,200
101.000-172.00-955.000	MISC - TRAINING/CONFERENCE	2,169	3,800	3,800	2,365	3,800	5,200	5,200
101.000-172.00-958.000	MISC - DUES SUBSCRIPTIONS LICENSES	2,417	4,000	4,000	3,355	4,000	4,000	4,000
	APA, ESRI, ICMA, MGFOA, MAP, MML, MACAO, MPELRA, NMCA							
101.000-172.00-980.000	CAP OUTLAY - EQUIPMENT	4,928	3,800	3,800	799	3,500	3,500	3,500
NET OF REVENUES/APPROPRIATIONS - 172.00 - COUNTY ADMINISTRATOR		**(481,627)**	**(518,309)**	**(518,309)**	**(341,621)**	**(513,584)**	**(546,931)**	**(546,931)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 191.00 - ACCOUNTING								
101.000-191.00-702.000	SALARIES/WAGES - DEPT HEAD	79,017	82,158	20,158	19,551	19,551	0	0
101.000-191.00-703.000	SALARIES/WAGES - DEPUTY 1, OFFICE MGR	41,087	41,246	39,246	28,835	39,500	45,541	45,541
101.000-191.00-709.000	SALARIES/WAGES - OT/HOLIDAY		1,000	1,000	95	500	1,000	1,000
101.000-191.00-710.000	SALARIES/WAGES - PERSONAL LEAVE		2,300	2,300	465	1,000	2,300	2,300
101.000-191.00-714.000	PYRL TAX/BENEFIT - ANNUITY IN LIEU INSUR	2,118		5,860	1,265	1,265	5,860	5,860
101.000-191.00-714.002	PYRL TAX/BENEFIT - 1:1 RATIO ANNUITY	296	860		308	308	338	338
101.000-191.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	9,353	9,693	9,693	4,077	6,000	3,736	3,736
101.000-191.00-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	28,036	44,229	43,229	13,433	43,229	21,212	21,212
101.000-191.00-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	1,748	2,316	2,316	659	900	1,681	1,681
101.000-191.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	22,519	29,144	29,144	11,247	14,000	11,236	11,236
101.000-191.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	1,322	1,487	1,487	498	1,000	1,487	1,487
101.000-191.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	611	642	642	397	400	642	642
101.000-191.00-727.000	SUPPLIES - GENERAL	559	550	550	219	550	550	1,950
101.000-191.00-802.000	CONTRACTUAL SERVICES				0		500	280,500
101.000-191.00-802.004	CONTRACT SVC - PROFESSIONAL FEES				0		0	6,600
101.000-191.00-802.030	CONTRACT SVC - AUDIT				0		0	55,000
101.000-191.00-802.031	CONTRACT SVC - FINANCIAL REPORT				0		0	5,000
101.000-191.00-805.006	CONTRACT SVC - COMPUTER-BS&A ANNUAL FEE				0		0	48,000
101.000-191.00-855.000	TELEPHONE				144		500	500
101.000-191.00-861.000	TRANSPORT - TRAVEL	353	500	500	668	668	500	500
101.000-191.00-955.000	MISC - TRAINING/CONFERENCE	1,971	2,300	2,300	0		500	500
101.000-191.00-958.000	MISC - DUES SUBSCRIPTIONS LICENSES	408	1,255	1,255	126	60	75	75
	GFOA, AICPA, MICPA, RELICENSURE, PO BOX							
NET OF REVENUES/APPROPRIATIONS - 191.00 - ACCOUNTING		**(189,545)**	**(220,180)**	**(160,180)**	**(81,987)**	**(129,075)**	**(97,658)**	**(493,658)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 212.00 - BUDGET-ACCTNG SERV								
101.000-212.00-727.000	SUPPLIES - GENERAL	391	1,600	1,600	262	1,200	1,400	0
	PRINTING AND SUPPLIES FOR ANNUAL BUDGET							
101.000-212.00-802.000	CONTRACTUAL SERVICES	20,069	30,000	197,050	141,293	197,050	280,000	0
	ACCOUNTING SERVICES							
101.000-212.00-802.004	CONTRACT SVC - PROFESSIONAL FEES	5,800	6,600	6,600	0		6,600	0
101.000-212.00-802.030	CONTRACT SVC - AUDIT	48,000	51,000	51,000	58,871	51,000	55,000	0
101.000-212.00-802.031	CONTRACT SVC - FINANCIAL REPORT		15,000	15,000	7,151	15,000	5,000	0
101.000-212.00-805.006	CONTRACT SVC - COMPUTER-BS&A ANNUAL FE	42,529	46,000	46,000	0	46,000	48,000	0
NET OF REVENUES/APPROPRIATIONS - 212.00 - BUDGET-ACCTNG SERV		**(116,789)**	**(150,200)**	**(317,250)**	**(207,577)**	**(310,250)**	**(396,000)**	**0**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 215.00 - COUNTY CLERK								
101.000-215.00-702.000	SALARIES/WAGES - DEPT HEAD	77,485	80,178	80,178	54,820	80,178	86,711	86,711
101.000-215.00-703.000	SALARIES/WAGES - DEPUTY 1, OFFICE MGR	46,279	45,826	45,826	33,278	45,826	49,118	49,118
101.000-215.00-704.000	SALARIES/WAGES - DEPUTY 2, 2ND ASST	42,242	44,162	44,162	33,378	44,162	87,395	87,395
101.000-215.00-705.000	SALARIES/WAGES - OTHER WAGES	27,235	44,162	40,580	0	14,000	0	0
101.000-215.00-707.000	SALARIES/WAGES - OTHER WAGES	31,490	56,027	56,027	45,601	56,027	58,201	58,201
101.000-215.00-709.000	SALARIES/WAGES - OT/HOLIDAY	2,426	1,200	1,200	2,400	3,000	1,200	1,200
101.000-215.00-710.000	SALARIES/WAGES - PERSONAL LEAVE		2,461	2,461	294	1,000	2,461	2,461
101.000-215.00-714.000	PYRL TAX/BENEFIT - ANNUITY IN LIEU INSUR	6,364	5,860	5,860	6,111	8,500	5,860	5,860
101.000-215.00-714.002	PYRL TAX/BENEFIT - 1:1 RATIO ANNUITY	480	1,000	1,000	731	1,000	648	648
101.000-215.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	17,842	21,373	21,373	13,622	21,373	21,809	21,809
101.000-215.00-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	56,818	57,425	55,425	37,004	55,425	53,073	53,073
101.000-215.00-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	3,603	3,816	3,816	2,242	3,816	2,591	2,591
101.000-215.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	39,803	48,300	46,300	32,038	46,300	56,116	56,116
101.000-215.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	1,583	1,783	1,783	850	1,783	1,783	1,783
101.000-215.00-722.000	PYRL TAX/BENEFIT - UNEMPLOYMENT	7,582		7,582	0	7,582	7,582	7,582
101.000-215.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	1,312	1,378	1,378	637	1,378	1,378	1,378
101.000-215.00-727.000	SUPPLIES - GENERAL	10,890	17,100	17,100	6,720	17,100	17,100	17,100
101.000-215.00-852.000	COMMUNICATION - POSTAGE	445	200	200	860	200	800	800
101.000-215.00-855.000	COMMUNICATION - TELEPHONE	1,053	1,000	1,000	628	1,000	1,000	1,000
101.000-215.00-861.000	TRANSPORT - TRAVEL	1,785	3,000	3,000	876	3,000	3,000	3,000
101.000-215.00-901.000	PRINTING AND PUBLISHING	2,255	2,500	2,500	2,515	2,500	2,600	2,600
101.000-215.00-934.000	REPAIR/MAINT - EQUIPMENT	37	900	900	75	900	900	900
101.000-215.00-939.000	REPAIR/MAINT - EQUIP MAINT AGREEMENTS	3,347	3,500	3,500	187	3,500	3,500	3,500
101.000-215.00-941.000	RENTALS - EQUIPMENT	293	100	100	0	100	100	100
101.000-215.00-955.000	MISC - TRAINING/CONFERENCE	3,300	3,500	3,500	409	3,500	3,500	3,500
101.000-215.00-958.000	MISC - DUES SUBSCRIPTIONS LICENSES	5,940	1,300	1,300	570	1,300	2,000	2,000
101.000-215.00-980.000	CAP OUTLAY - EQUIPMENT		700	700	0		0	0
NET OF REVENUES/APPROPRIATIONS - 215.00 - COUNTY CLERK		**(391,889)**	**(448,751)**	**(448,751)**	**(275,846)**	**(424,450)**	**(470,426)**	**(470,426)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 215.10 - TAX ALLOCATION BOARD								
101.000-215.10-709.300	SALARIES/WAGES - PER DIEMS		250	250	0	250	250	250
101.000-215.10-715.000	PYRL TAX/BENEFIT - FICA EXPENSE		20	20	0	20	20	20
101.000-215.10-861.000	TRANSPORT - TRAVEL		150	150	0	150	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - 215.10 - TAX ALLOCATION BOARD			**(420)**	**(420)**	**0**	**(420)**	**(1,270)**	**(1,270)**
Dept 215.20 - APPORTIONMENT COMMISSION								
101.000-215.20-805.003	CONTRACT SVC - COMPUTER-SOFTWARE/LIC		1,200	1,200	0	1,200	1,200	1,200
NET OF REVENUES/APPROPRIATIONS - 215.20 - APPORTIONMENT COMMISSION			**(1,200)**	**(1,200)**	**0**	**(1,200)**	**(1,200)**	**(1,200)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 228.00 - INFORMATION TECHNOLOGY								
101.000-228.00-702.000	SALARIES/WAGES - DEPT HEAD	83,166	86,057	86,057	58,426	86,057	92,529	92,529
101.000-228.00-706.000	SALARIES/WAGES - OTHER WAGES	50,635	52,159	52,159	35,498	52,159	54,245	54,245
101.000-228.00-709.000	SALARIES/WAGES - OT/HOLIDAY	127	500	500	189	500	500	500
101.000-228.00-710.000	SALARIES/WAGES - PERSONAL LEAVE		3,000	3,000	2,880	3,000	3,000	3,000
101.000-228.00-714.000	PYRL TAX/BENEFIT - ANNUITY IN LIEU INSUR	2,124			0		0	0
101.000-228.00-714.002	PYRL TAX/BENEFIT - 1:1 RATIO ANNUITY	827	900	900	861	900	895	895
101.000-228.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	10,460	10,842	10,842	7,717	10,842	11,496	11,496
101.000-228.00-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	14,681	16,382	16,382	11,194	16,382	17,676	17,676
101.000-228.00-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	1,091	888	888	619	888	977	977
101.000-228.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	29,059	30,875	30,875	21,167	30,875	32,714	32,714
101.000-228.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	1,768	1,742	1,742	1,028	1,742	1,742	1,742
101.000-228.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	644	677	677	441	677	677	677
101.000-228.00-727.000	SUPPLIES - GENERAL	9,258	13,300	13,300	4,203	13,300	13,300	13,300
	HARDDRIVE REPLACEMENT, BATTERY REPLACEMENT FOR UPS, NETWORK CABLES, ETC.							
101.000-228.00-802.009	CONTRACT SVC - MISS DIG	1,880	1,850	1,850	0	1,850	1,850	1,850
	ANNUAL MEMBERSHIP FEE - MISS DIG							
101.000-228.00-802.010	CONTRACT SVC - THOMAS COMMUNICATIONS	3,940	2,900	2,900	2,709	2,900	2,900	2,900
	UTILITY LOCATING/REPAIR							
101.000-228.00-805.001	CONTRACT SVC - COMPUTER-WEBSITE	3,100	3,100	3,100	6,904	6,904	5,500	5,500
	SSL CERTIFICATE WEBSITE							
	ANNUAL COST OF COUNTY WEBSITE HOSTING							
	ANNUAL COST OF INTERACTIVE FORMS FOR WEBSITE							
101.000-228.00-805.004	CONTRACT SVC - COMPUTER-INTERNET ACCES	18,310	26,200	26,200	17,449	26,200	26,200	26,200
	SHERIFF SUBS							
	COUNTY INTERNET							
101.000-228.00-805.010	CONTRACT SVC - COMPUTER-MAINT SOFTWAR	34,371	36,000	36,000	72,619	36,000	36,000	36,000
	KROLL EDR SERVICES (233 COMPUTERS)							

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
101.000-228.00-805.012	CONTRACT SVC - COMPUTER-CABLING	3,529	4,000	4,000	3,349	4,000	4,000	4,000
	NETWORK CABLING, ACCESS CONTROL HARDWARE, CAMERAS							
101.000-228.00-805.014	CONTRACT SVC - COMPUTER-NETWORK	6,391	6,500	6,500	6,556	6,500	6,500	6,500
	CONTRACT SERVICES - MIGRATIONS, DATABASE							
101.000-228.00-805.015	CONTRACT SVC - COMPUTER-SOFTWARE/LIC	13,039	15,930	15,930	7,451	15,930	15,930	15,930
	SOFTWARE LICENSES - OFFICE, SQL, ADOBE, SERVER/COMPUTER OS							
101.000-228.00-855.000	COMMUNICATION - TELEPHONE	1,031	1,200	1,200	808	1,200	1,200	1,200
	CELL SERVICE W/INTERNET							
101.000-228.00-861.000	TRANSPORT - TRAVEL	46	875	875	0	875	875	875
101.000-228.00-939.000	REPAIR/MAINT - EQUIP MAINT AGREEMENTS	9,892	22,000	22,000	19,127	22,000	35,775	35,775
	VEEAM BACKUP SOFTWARE							
	EMAIL SPAM FILTER SERVICE							
	FIREWALL YRLY SUBSCRIPTION							
	PHONE SYSTEM YRLY SUBSCRIPTION							
	NETWORK AUDITING SOFTWARE							
101.000-228.00-955.000	MISC - TRAINING/CONFERENCE	3,187	3,000	3,000	1,668	3,000	3,000	3,000
	MISC COUNTY SOFTWARE TRAINING							
	TESTOUT TRAINING LIBRARY							
	MI-GMIS CONFERENCE							
101.000-228.00-958.000	MISC - DUES SUBSCRIPTIONS LICENSES	6,828	7,400	7,400	6,586	7,400	9,400	9,400
	PUREACCESS WEB MANAGEMENT - ACCESS CONTROL							
	ANTIVIRUS							
	KNOWBE4							
NET OF REVENUES/APPROPRIATIONS - 228.00 - INFORMATION TECHNOLO		**(309,384)**	**(348,277)**	**(348,277)**	**(289,449)**	**(352,081)**	**(378,881)**	**(378,881)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 233.00 - PURCHASING								
101.000-233.00-727.000	SUPPLIES - GENERAL	9,367	16,000	16,000	13,789	18,000	18,000	18,000
101.000-233.00-795.001	COST OF GOODS SOLD	1,389	4,500	4,500	939	3,000	3,500	3,500
101.000-233.00-802.000	CONTRACTUAL SERVICES	436			0		0	0
101.000-233.00-941.000	RENTALS - EQUIPMENT	5,546	6,000	6,000	5,578	9,000	9,000	9,000
101.000-233.00-958.000	MISC - DUES SUBSCRIPTIONS LICENSES	1,009	2,000	2,000	1,239	2,000	2,000	2,000
NET OF REVENUES/APPROPRIATIONS - 233.00 - PURCHASING		**(17,747)**	**(28,500)**	**(28,500)**	**(21,545)**	**(32,000)**	**(32,500)**	**(32,500)**
Dept 234.00 - COMMUNICATIONS								
101.000-234.00-727.000	SUPPLIES - GENERAL	543	1,000	1,000	0	1,000	1,000	1,000
101.000-234.00-852.000	COMMUNICATION - POSTAGE	25,289	60,000	60,000	50,355	60,000	70,000	70,000
101.000-234.00-855.000	COMMUNICATION - TELEPHONE	17,342	20,000	20,000	13,239	19,000	20,000	20,000
101.000-234.00-934.000	REPAIR/MAINT - EQUIPMENT	98			0		0	0
101.000-234.00-941.000	RENTALS - EQUIPMENT	989			1,979		0	0
101.000-234.00-941.010	RENTALS - EQUIP-POSTAGE METERS	3,957	4,400	4,400	989	4,400	4,600	4,600
NET OF REVENUES/APPROPRIATIONS - 234.00 - COMMUNICATIONS		**(48,218)**	**(85,400)**	**(85,400)**	**(66,562)**	**(84,400)**	**(95,600)**	**(95,600)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 253.00 - COUNTY TREASURER								
101.000-253.00-702.000	SALARIES/WAGES - DEPT HEAD	75,988	81,568	81,568	55,472	81,568	85,770	85,770
101.000-253.00-703.000	SALARIES/WAGES - DEPUTY 1, OFFICE MGR	47,196	48,605	48,605	33,218	48,605	51,038	51,038
101.000-253.00-704.000	SALARIES/WAGES - DEPUTY 2, 2ND ASST	79,060	82,055	82,055	55,086	82,055	85,381	85,381
101.000-253.00-705.000	SALARIES/WAGES - OTHER WAGES	1,250			0		0	0
101.000-253.00-709.000	SALARIES/WAGES - OT/HOLIDAY		200	200	0	200	200	200
101.000-253.00-710.000	SALARIES/WAGES - PERSONAL LEAVE		1,300	1,300	1,194	1,300	1,300	1,300
101.000-253.00-714.000	PYRL TAX/BENEFIT - ANNUITY IN LIEU INSUR	8,955	8,688	8,688	4,231	8,688	8,688	8,688
101.000-253.00-714.002	PYRL TAX/BENEFIT - 1:1 RATIO ANNUITY	755	800	800	816	816	849	849
101.000-253.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	16,050	17,000	17,000	11,804	17,000	17,112	17,112
101.000-253.00-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	43,569	44,311	44,311	34,426	44,311	56,598	56,598
101.000-253.00-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	4,215	3,948	3,948	2,530	3,949	4,411	4,411
101.000-253.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	43,327	47,000	47,000	31,593	47,000	48,684	48,684
101.000-253.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	1,902	1,895	1,895	1,052	1,895	1,895	1,895
101.000-253.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	953	1,001	1,001	652	1,001	1,001	1,001
101.000-253.00-727.000	SUPPLIES - GENERAL	2,998	3,700	3,700	1,886	3,700	4,000	4,000
	DOG LICENSE, PRINTER TONERS, LABELS, RED ROPE FOLDERS, STAMPS, CALCULATORS, CALENDARS COLORED PAPER							
101.000-253.00-802.000	CONTRACTUAL SERVICES	1,706	2,200	2,200	0	2,200	2,500	2,500
	MICROFILM TAX ROLLS							
101.000-253.00-805.003	CONTRACT SVC - COMPUTER-SOFTWARE/LIC	15,757	18,951	18,951	18,796	18,950	19,320	19,320
	BS&A TAX, PRE,ANIMAL LIC, DLQ TAX, ONLINE							
101.000-253.00-855.000	COMMUNICATION - TELEPHONE	754	1,015	1,015	768	1,148	400	400
	INCREASE DUE TO LESS LINES SAME FEE FAX LINE NEW CONTRACT DECREASE							
	FAX LINE NEW CONTRACT DECREASE							
101.000-253.00-861.000	TRANSPORT - TRAVEL	2,885	2,700	2,700	870	2,700	3,000	3,000
	MACT, PASSPORT MMTA, BSA							
101.000-253.00-901.000	PRINTING AND PUBLISHING	674	1,000	1,000	300	1,000	1,000	1,000
	ENVELOPES, AD							

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
101.000-253.00-901.001	PRINT PUBLISH - TAX BILLS AND ENVELOPES	2,071	5,000	5,000	1,383	5,000	5,000	5,000
	TAX BILL SUPPLIES, ENVELOPES, BINDERS							
101.000-253.00-934.000	REPAIR/MAINT - EQUIPMENT	1,992	2,500	2,500	375	2,500	2,500	2,500
	SCANNER, FOLDER, PRINTER MAINTENANCE							
101.000-253.00-955.000	MISC - TRAINING/CONFERENCE	948	1,500	1,500	400	1,500	2,000	1,500
	MACT, MMTA, PASSPORT, BSA							
101.000-253.00-958.000	MISC - DUES SUBSCRIPTIONS LICENSES	2,215	3,000	3,000	2,163	3,000	4,200	4,200
	MACT, PO BOX, MGFOA, MMTA, APT US AND CANADA, BAUER FINANCIAL, ADOBE							
NET OF REVENUES/APPROPRIATIONS - 253.00 - COUNTY TREASURER		**(355,220)**	**(379,937)**	**(379,937)**	**(259,015)**	**(380,086)**	**(406,847)**	**(406,347)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 257.00 - EQUALIZATION								
101.000-257.00-703.000	SALARIES/WAGES - DEPUTY 1, OFFICE MGR	47,470	48,899	48,899	33,396	48,899	51,343	51,343
101.000-257.00-705.000	SALARIES/WAGES - OTHER WAGES	50,360	52,794	52,794	36,005	52,794	54,906	54,906
101.000-257.00-710.000	SALARIES/WAGES - PERSONAL LEAVE		950	950	806	950	950	950
101.000-257.00-714.000	PYRL TAX/BENEFIT - ANNUITY IN LIEU INSUR	301		5,860	2,945	5,860	5,860	5,860
101.000-257.00-714.002	PYRL TAX/BENEFIT - 1:1 RATIO ANNUITY	296	308		307	307	320	320
101.000-257.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	7,464	7,853	7,853	5,744	7,853	8,201	8,201
101.000-257.00-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	25,897	28,449	22,897	6,006	10,000	9,484	9,484
101.000-257.00-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	1,337	1,260	1,260	886	1,260	489	489
101.000-257.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	20,951	22,612	22,612	15,415	22,612	23,613	23,613
101.000-257.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	1,388	1,450	1,450	786	1,450	1,450	1,450
101.000-257.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	457	476	476	312	476	476	476
101.000-257.00-727.000	SUPPLIES - GENERAL	983	1,250	1,250	173	1,000	1,250	1,250
101.000-257.00-802.000	CONTRACTUAL SERVICES	179,543	187,000	187,000	136,452	186,000	190,000	190,000
101.000-257.00-805.003	CONTRACT SVC - COMPUTER-SOFTWARE/LIC	6,902	8,800	8,800	8,445	8,800	9,000	9,000
101.000-257.00-861.000	TRANSPORT - TRAVEL	1,183	2,200	2,200	674	1,800	2,200	2,200
101.000-257.00-901.000	PRINTING AND PUBLISHING	1,555	3,000	3,000	1,398	2,500	2,800	2,800
101.000-257.00-955.000	MISC - TRAINING/CONFERENCE		1,700	1,700	428	1,100	1,700	1,700
101.000-257.00-958.000	MISC - DUES SUBSCRIPTIONS LICENSES	1,313	1,800	1,800	145	1,800	1,800	1,800
NET OF REVENUES/APPROPRIATIONS - 257.00 - EQUALIZATION		**(347,400)**	**(370,801)**	**(370,801)**	**(250,323)**	**(355,461)**	**(365,842)**	**(365,842)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 262.00 - ELECTIONS								
101.000-262.00-708.000	SALARIES/WAGES - PART TIME	173	2,970	2,970	162	2,970	3,000	3,000
101.000-262.00-709.300	SALARIES/WAGES - PER DIEMS	422	2,750	2,750	1,424	2,750	8,000	8,000
101.000-262.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	43	438	438	120	438	612	612
101.000-262.00-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	74	550	550	19	100	550	550
101.000-262.00-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	13	25	25	1	5	25	25
101.000-262.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	36	660	660	3	50	660	660
101.000-262.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	2	30	30	0	10	30	30
101.000-262.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	7	7	7	3	5	7	7
101.000-262.00-727.000	SUPPLIES - GENERAL	39,479	85,000	85,000	45,948	85,000	40,000	35,550
101.000-262.00-802.000	CONTRACTUAL SERVICES	75	2,000	2,000	0	2,000	2,000	2,000
101.000-262.00-803.005	CONTRACT SVC - JUD-LEGAL FEES	3,317	6,000	6,000	360	6,000	3,500	3,500
101.000-262.00-805.003	CONTRACT SVC - COMPUTER-SOFTWARE/LIC	73	100	100	0	100	100	100
101.000-262.00-852.000	COMMUNICATION - POSTAGE	122			0		300	300
101.000-262.00-861.000	TRANSPORT - TRAVEL	717	1,600	1,600	1,181	1,600	2,000	2,000
101.000-262.00-901.000	PRINTING AND PUBLISHING	2,935	35,000	35,000	2,037	35,000	36,000	36,000
101.000-262.00-939.000	REPAIR/MAINT - EQUIP MAINT AGREEMENTS	615	3,000	3,000	0	3,000	3,000	3,000
101.000-262.00-955.000	MISC - TRAINING/CONFERENCE	700	1,500	1,500	2,461	1,500	4,000	1,500
101.000-262.00-958.000	MISC - DUES SUBSCRIPTIONS LICENSES	5,615	2,800	2,800	0	2,800	3,500	3,500
101.000-262.00-980.000	CAP OUTLAY - EQUIPMENT		2,200	2,200	0	2,200	45,000	45,000
NET OF REVENUES/APPROPRIATIONS - 262.00 - ELECTIONS		**(54,418)**	**(146,630)**	**(146,630)**	**(53,719)**	**(145,528)**	**(152,284)**	**(145,334)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 265.00 - BUILDING & GROUNDS								
101.000-265.00-702.000	SALARIES/WAGES - DEPT HEAD	67,728	70,083	70,083	47,472	70,083	73,359	73,359
101.000-265.00-703.000	SALARIES/WAGES - DEPUTY 1, OFFICE MGR	48,161	51,846	51,846	21,167	51,846	50,092	50,092
101.000-265.00-705.000	SALARIES/WAGES - OTHER WAGES	174,688	212,676	212,676	119,460	212,676	247,772	247,772
101.000-265.00-709.000	SALARIES/WAGES - OT/HOLIDAY	1,416	1,750	1,750	1,162	1,750	1,750	1,750
101.000-265.00-709.300	SALARIES/WAGES - PER DIEMS		225	225	0	225	225	225
101.000-265.00-710.000	SALARIES/WAGES - PERSONAL LEAVE		2,850	2,850	1,242	2,850	2,850	2,850
101.000-265.00-714.000	PYRL TAX/BENEFIT - ANNUITY IN LIEU INSUR	6,030	5,523	5,523	5,578	5,523	5,523	5,523
101.000-265.00-714.002	PYRL TAX/BENEFIT - 1:1 RATIO ANNUITY		203	203	103	203	200	200
101.000-265.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	22,693	26,372	26,372	15,550	26,372	28,751	28,751
101.000-265.00-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	73,112	84,183	84,183	36,593	65,000	105,167	105,167
101.000-265.00-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	5,070	5,280	5,280	2,964	5,280	8,084	8,084
101.000-265.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	59,405	78,024	78,024	37,078	65,000	86,448	86,448
101.000-265.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	4,027	3,425	3,425	1,859	3,425	3,425	3,425
101.000-265.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	22,761	23,672	23,672	14,567	23,672	23,672	23,672
101.000-265.00-727.000	SUPPLIES - GENERAL	21,784	30,000	30,000	15,917	30,000	28,000	28,000
101.000-265.00-729.000	SUPPLIES - UNIFORMS	4,780	5,200	5,200	2,828	5,200	5,200	5,200
101.000-265.00-741.000	SUPPLIES - GASOLINE/DIESEL	1,984	2,000	2,000	1,734	2,000	2,500	2,500
101.000-265.00-802.000	CONTRACTUAL SERVICES		4,000	4,000	0	4,000	2,500	2,500
101.000-265.00-855.000	COMMUNICATION - TELEPHONE	548	600	600	666	600	1,200	1,200
101.000-265.00-921.000	UTILITIES - ELECTRIC	60,389	60,000	60,000	42,151	60,000	66,000	66,000
101.000-265.00-922.000	UTILITIES - GAS	11,816	21,000	21,000	8,089	21,000	20,000	20,000
101.000-265.00-923.000	UTILITIES - WATER	18,432	20,500	20,500	13,435	20,500	22,500	22,500
101.000-265.00-924.000	UTILITIES - TRASH REMOVAL	3,193	3,600	3,600	528	3,600	3,000	3,000
101.000-265.00-931.000	REPAIR/MAINT - PLOWING	8,000	12,625	12,625	8,350	12,625	13,000	13,000
101.000-265.00-932.000	REPAIR/MAINT - GROUNDS	4,239	5,000	5,000	1,991	5,000	4,000	4,000
101.000-265.00-933.000	REPAIR/MAINT - BUILDING	25,127	25,000	25,000	14,507	25,000	25,000	25,000
101.000-265.00-933.001	REPAIR/MAINT - ELEVATOR	2,854	3,000	3,000	2,094	3,000	3,000	3,000
101.000-265.00-934.000	REPAIR/MAINT - EQUIPMENT	3,389	5,000	5,000	2,487	5,000	5,000	5,000

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
101.000-265.00-935.000	REPAIR/MAINT - VEHICLES	471	2,000	2,000	463	2,000	2,000	2,000
101.000-265.00-936.000	REPAIR/MAINT - SECURITY				0		1,000	1,000
101.000-265.00-955.000	MISC - TRAINING/CONFERENCE	1,592	2,300	2,300	660	2,300	1,500	1,500
101.000-265.00-980.000	CAP OUTLAY - EQUIPMENT	5,601	4,500	4,500	3,172	4,500	5,000	5,000
NET OF REVENUES/APPROPRIATIONS - 265.00 - BUILDING & GROUNDS		**(659,290)**	**(772,437)**	**(772,437)**	**(423,867)**	**(740,230)**	**(847,718)**	**(847,718)**
Dept 265.10 - '05 COURTHOUSE								
101.000-265.10-705.000	SALARIES/WAGES - OTHER WAGES	10,956	42,032	42,032	13,200	30,000	43,713	43,713
101.000-265.10-709.000	SALARIES/WAGES - OT/HOLIDAY	18			14	99	100	100
101.000-265.10-710.000	SALARIES/WAGES - PERSONAL LEAVE		300	300	0	300	300	300
101.000-265.10-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	838	3,239	3,239	1,011	3,239	3,367	3,367
101.000-265.10-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	1,328	24,617	24,617	3,003	24,617	26,511	26,511
101.000-265.10-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	75	1,500	1,500	151	1,500	1,681	1,681
101.000-265.10-718.000	PYRL TAX/BENEFIT - RETIREMENT	2,392	9,737	9,737	2,890	9,737	10,124	10,124
101.000-265.10-719.000	PYRL TAX/BENEFIT - OTR FRINGE	144	550	550	197	550	550	550
101.000-265.10-727.000	SUPPLIES - GENERAL	4,761	6,500	6,500	4,409	6,500	6,500	6,500
101.000-265.10-729.000	SUPPLIES - UNIFORMS	372	400	400	572	400	850	850
101.000-265.10-802.000	CONTRACTUAL SERVICES	2,239	4,500	4,500	637	4,500	3,500	3,500
101.000-265.10-921.000	UTILITIES - ELECTRIC	38,615	36,500	36,500	27,495	36,500	40,000	40,000
101.000-265.10-922.000	UTILITIES - GAS	5,687	10,500	10,500	3,444	10,500	10,500	10,500
101.000-265.10-923.000	UTILITIES - WATER	8,024	8,100	8,100	7,856	8,100	9,000	9,000
101.000-265.10-931.000	REPAIR/MAINT - PLOWING	4,500	7,700	7,700	4,850	7,700	8,000	8,000
101.000-265.10-932.000	REPAIR/MAINT - GROUNDS	3,342	4,000	4,000	2,209	4,000	3,500	3,500
101.000-265.10-933.000	REPAIR/MAINT - BUILDING	10,851	15,000	15,000	7,976	15,000	15,000	15,000
101.000-265.10-933.001	REPAIR/MAINT - ELEVATOR	3,250	4,200	4,200	3,832	4,200	4,200	4,200
101.000-265.10-934.000	REPAIR/MAINT - EQUIPMENT	608	2,000	2,000	70	2,000	2,000	2,000
101.000-265.10-980.000	CAP OUTLAY - EQUIPMENT	775	1,000	1,000	355	1,000	17,775	17,775
	MDOC FIBER							
NET OF REVENUES/APPROPRIATIONS - 265.10 - '05 COURTHOUSE		**(98,775)**	**(182,375)**	**(182,375)**	**(84,171)**	**(170,442)**	**(207,171)**	**(207,171)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 265.20 - GROVE ST. ANNEX								
101.000-265.20-727.000	SUPPLIES - GENERAL	144			0		0	0
101.000-265.20-931.000	REPAIR/MAINT - PLOWING	1,083			0		0	0
NET OF REVENUES/APPROPRIATIONS - 265.20 - GROVE ST. ANNEX		**(1,227)**			**0**		**0**	**0**
Dept 265.40 - HEALTH DPT BLDG								
101.000-265.40-727.000	SUPPLIES - GENERAL	1,766	2,500	2,500	1,141	2,500	2,500	2,500
101.000-265.40-802.000	CONTRACTUAL SERVICES		1,000	1,000	0	1,000	1,000	1,000
101.000-265.40-921.000	UTILITIES - ELECTRIC	6,776	10,000	10,000	3,964	10,000	10,000	10,000
101.000-265.40-922.000	UTILITIES - GAS	1,057	3,500	3,500	473	3,500	3,500	3,500
101.000-265.40-923.000	UTILITIES - WATER	2,767	3,200	3,200	1,627	3,200	3,500	3,500
101.000-265.40-924.000	UTILITIES - TRASH REMOVAL	200			0		0	0
101.000-265.40-931.000	REPAIR/MAINT - PLOWING	1,590			2,160		3,000	3,000
101.000-265.40-932.000	REPAIR/MAINT - GROUNDS	2,103			720		2,000	2,000
101.000-265.40-933.000	REPAIR/MAINT - BUILDING	2,085	3,000	3,000	1,301	3,000	3,000	3,000
101.000-265.40-934.000	REPAIR/MAINT - EQUIPMENT		750	750	0	750	750	750
NET OF REVENUES/APPROPRIATIONS - 265.40 - HEALTH DPT BLDG		**(18,344)**	**(23,950)**	**(23,950)**	**(11,386)**	**(23,950)**	**(29,250)**	**(29,250)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 270.00 - HUMAN RESOURCES								
101.000-270.00-702.000	SALARIES/WAGES - DEPT HEAD	77,052	79,730	79,730	57,478	85,769	76,681	76,681
101.000-270.00-703.000	SALARIES/WAGES - DEPUTY 1, OFFICE MGR	43,450	45,155	45,155	31,062	39,071	25,087	25,087
101.000-270.00-709.000	SALARIES/WAGES - OT/HOLIDAY	183	1,500	1,500	0	1,500	1,500	1,500
101.000-270.00-710.000	SALARIES/WAGES - PERSONAL LEAVE	844	2,300	2,300	3,270	3,097	2,300	2,300
101.000-270.00-714.000	PYRL TAX/BENEFIT - ANNUITY IN LIEU INSUR	5,729	5,523	5,523	2,447	2,447	5,523	5,523
101.000-270.00-714.002	PYRL TAX/BENEFIT - 1:1 RATIO ANNUITY	1,007	1,050	1,050	1,048	1,048	891	891
101.000-270.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	10,233	10,267	10,267	7,427	10,267	8,076	8,076
101.000-270.00-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	28,773	24,570	24,570	18,155	29,075	35,349	35,349
101.000-270.00-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	2,724	2,316	2,316	1,365	2,035	1,681	1,681
101.000-270.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	27,964	28,666	28,666	20,062	28,666	16,948	16,948
101.000-270.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	1,717	1,599	1,599	779	1,599	1,599	1,599
101.000-270.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	373	389	389	392	389	389	389
101.000-270.00-727.000	SUPPLIES - GENERAL	1,227	2,400	2,400	1,263	2,400	2,400	2,400
101.000-270.00-727.100	SUPPLIES - BOOKS	532	700	700	532	532	700	700
101.000-270.00-802.000	CONTRACTUAL SERVICES	2,800	5,000	5,000	2,805	5,000	3,000	3,000
101.000-270.00-805.002	CONTRACT SVC - COMPUTER-SOFTWARE	4,875	5,300	5,300	5,019	5,300	5,300	5,300
101.000-270.00-855.000	COMMUNICATION - TELEPHONE	888	1,000	1,000	463	1,000	1,000	1,000
101.000-270.00-861.000	TRANSPORT - TRAVEL	348	1,592	1,592	0	1,592	2,900	2,900
	MISHRM CONFERENCE, MERS CONFERENCE, MPELRA CONFERENCE, HR ASSOCIATION MEETINGS							
	MNA ACADEMY, GALLAGHER/THE POOL SUMMIT, SHRM MEETINGS							
101.000-270.00-880.002	PROMOTION - ADVERTISING RECRUITING				0		0	9,000
101.000-270.00-941.000	RENTALS - EQUIPMENT	104					0	
101.000-270.00-955.000	MISC - TRAINING/CONFERENCE	5,106	9,272	9,272	1,293	1,700	10,000	10,000
	MISHRM CONFERENCE, SHRM CERTIFICATION, MPELRA, MERS, MNA, BS&A TRAINING FOR EMPLOYEES							
101.000-270.00-958.000	MISC - DUES SUBSCRIPTIONS LICENSES	1,674	2,370	2,370	1,235	2,370	2,540	2,540
	ADOBE PRO SUBSCRIPTIONS, SHRM, MACAO, MPELRA, PAYROLL.ORG, NORTHERN MI SHRM, SIMPLIFY COMPLIANCE, MI CHAMBER MIBIZ							
101.000-270.00-980.000	CAP OUTLAY - EQUIPMENT	17,582	10,000	10,000	0		0	0
NET OF REVENUES/APPROPRIATIONS - 270.00 - HUMAN RESOURCES		**(235,185)**	**(240,699)**	**(240,699)**	**(156,095)**	**(224,857)**	**(203,864)**	**(212,864)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 272.00 - INSURANCE & BONDS								
101.000-272.00-956.000	MISC - INSURANCE LIABILITY/UMBRELLA	462,010	495,000	495,000	260,334	600,000	610,000	610,000
	ADDITIONAL PROPERTIES AND LIABILITY							
101.000-272.00-956.004	MISC - INSURANCE OTHER	8,249	9,200	9,200	7,599	9,200	9,800	9,800
NET OF REVENUES/APPROPRIATIONS - 272.00 - INSURANCE & BONDS		**(470,259)**	**(504,200)**	**(504,200)**	**(267,933)**	**(609,200)**	**(619,800)**	**(619,800)**
Dept 272.20 - SPECIAL PROJECTS--OTHER								
101.000-272.20-718.002	PYRL TAX/BENEFIT - RETIRE ADDL CONTRIB	476,500	476,500	476,500	476,500	476,500	0	0
	INCREASE DUE TO ACTUARIAL DECREASE							
101.000-272.20-802.000	CONTRACTUAL SERVICES		3,500	3,500	33,349	33,349	3,500	3,500
101.000-272.20-802.019	CONTRACT SVC - PSC	26,749			(16,749)	(16,749)	0	0
101.000-272.20-861.000	TRANSPORT - TRAVEL	1,780	2,500	2,500	415	2,500	0	0
	MERS CONFERENCE (DELEGATES)							
101.000-272.20-960.003	MISC - PROPERTY TAX	50	150	150	150	150	150	150
101.000-272.20-969.000	CONTINGENCIES		237,576	118,252	0	118,252	100,000	100,000
NET OF REVENUES/APPROPRIATIONS - 272.20 - SPECIAL PROJECTS--OTHI		**(505,079)**	**(720,226)**	**(600,902)**	**(493,665)**	**(614,002)**	**(103,650)**	**(103,650)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 283.00 - CIRCUIT COURT								
101.000-283.00-702.000	SALARIES/WAGES - DEPT HEAD	510			13,197	480	0	0
101.000-283.00-705.000	SALARIES/WAGES - OTHER WAGES	173,470	167,300	167,300	100,490	167,300	200,760	200,760
101.000-283.00-709.000	SALARIES/WAGES - OT/HOLIDAY	12	33	33	6	33	33	33
101.000-283.00-710.000	SALARIES/WAGES - PERSONAL LEAVE	6,323	4,200	4,200	2,193	4,200	4,200	4,200
101.000-283.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	11,387	14,465	14,465	7,927	14,465	14,465	14,465
101.000-283.00-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	20,994	21,870	21,870	12,693	21,870	21,870	21,870
101.000-283.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	84,581	45,000	45,000	40,902	45,000	45,000	45,000
101.000-283.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	3,426	3,600	3,600	2,749	3,600	3,600	3,600
101.000-283.00-727.000	SUPPLIES - GENERAL	4,085	5,000	5,000	2,424	5,000	5,000	5,000
101.000-283.00-727.100	SUPPLIES - BOOKS	6,641	6,600	6,600	4,120	6,600	6,600	6,600
101.000-283.00-802.000	CONTRACTUAL SERVICES	29,429	11,000	11,000	15,007	11,000	10,000	10,000
101.000-283.00-803.003	CONTRACT SVC - JUD-JURORS	2,280	15,000	15,000	4,807	15,000	15,000	15,000
101.000-283.00-803.005	CONTRACT SVC - JUD-LEGAL FEES	4,000	10,000	10,000	13,037	10,000	10,000	10,000
101.000-283.00-803.008	CONTRACT SVC - JUD-TRANSCRIPTS		5,000	5,000	89	5,000	5,000	5,000
101.000-283.00-803.014	CONTRACT SVC - JUD-INDIRECT COST GT CTY	42,403	30,000	30,000	0	30,000	30,000	30,000
101.000-283.00-805.000	CONTRACT SVC - COMPUTER	23,403	25,000	25,000	17,350	25,000	25,000	25,000
101.000-283.00-805.003	CONTRACT SVC - COMPUTER-SOFTWARE/LIC		3,000	3,000	0	3,000	3,000	3,000
101.000-283.00-835.000	HEALTH SERVICES	180		180	0	180	180	180
101.000-283.00-835.999	HEALTH SVC - INTERPRETERS		2,000	1,820	0	1,820	1,000	1,000
101.000-283.00-852.000	COMMUNICATION - POSTAGE	1,048	600	600	561	600	600	600
101.000-283.00-855.000	COMMUNICATION - TELEPHONE	4,044	5,000	5,000	1,954	5,000	5,000	5,000
101.000-283.00-861.000	TRANSPORT - TRAVEL	3,652	7,000	6,000	3,291	6,000	6,000	6,000
101.000-283.00-861.002	TRANSPORT - TRAVEL - MEALS			1,000	225	1,000	1,000	1,000
101.000-283.00-901.000	PRINTING AND PUBLISHING	244	500	500	180	500	300	300
101.000-283.00-934.000	REPAIR/MAINT - EQUIPMENT	1,763	1,000	1,000	574	1,000	1,000	1,000
101.000-283.00-955.000	MISC - TRAINING/CONFERENCE	2,098	750	750	1,063	750	750	750
101.000-283.00-955.200	MISC - CONFERENCE	1,358	6,000	6,000	1,109	5,520	6,000	6,000
101.000-283.00-958.000	MISC - DUES SUBSCRIPTIONS LICENSES	775	1,100	1,100	227	1,100	1,100	1,100

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
101.000-283.00-980.000	CAP OUTLAY - EQUIPMENT	1,699	2,000	2,000	0	2,000	2,000	2,000
NET OF REVENUES/APPROPRIATIONS - 283.00 - CIRCUIT COURT		**(429,805)**	**(393,018)**	**(393,018)**	**(246,175)**	**(393,018)**	**(424,458)**	**(424,458)**
Dept 284.00 - FAMILY CRT - DETENTION SUPPORT								
101.000-284.00-802.000	CONTRACTUAL SERVICES	2,238	5,000	5,000	258		5,000	5,000
101.000-284.00-861.000	TRANSPORT - TRAVEL	5,212	9,000	9,000	0	5,000	9,000	9,000
NET OF REVENUES/APPROPRIATIONS - 284.00 - FAMILY CRT - DETENTION		**(7,450)**	**(14,000)**	**(14,000)**	**(258)**	**(5,000)**	**(14,000)**	**(14,000)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 286.00 - DISTRICT COURT								
101.000-286.00-702.000	SALARIES/WAGES - DEPT HEAD	16,056	17,300	17,300	11,294	17,300	17,300	17,300
101.000-286.00-703.000	SALARIES/WAGES - DEPUTY 1, OFFICE MGR	157,477	382,000	377,000	87,746	200,000	377,000	377,000
101.000-286.00-709.000	SALARIES/WAGES - OT/HOLIDAY	9,424		5,000	5,023	5,000	5,000	5,000
101.000-286.00-710.000	SALARIES/WAGES - PERSONAL LEAVE	18,528	12,000	12,000	9,790	20,000	12,000	12,000
101.000-286.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	13,638	31,500	31,500	7,131	12,000	31,500	31,500
101.000-286.00-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	44,329	48,250	48,250	36,709	48,250	52,110	52,110
101.000-286.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	32,195	50,000	50,000	21,867	40,000	45,000	45,000
101.000-286.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	3,097	5,100	5,100	1,590	3,000	5,100	5,100
101.000-286.00-722.000	PYRL TAX/BENEFIT - UNEMPLOYMENT	3,258			0		0	0
101.000-286.00-727.000	SUPPLIES - GENERAL	2,827	5,000	5,000	1,245	5,000	5,000	5,000
101.000-286.00-727.100	SUPPLIES - BOOKS	618	1,000	1,000	88	1,000	1,000	1,000
101.000-286.00-802.000	CONTRACTUAL SERVICES	15,412	15,000	15,000	9,298	15,000	17,000	17,000
101.000-286.00-803.003	CONTRACT SVC - JUD-JURORS	452	22,000	22,000	731	15,000	22,000	22,000
101.000-286.00-803.004	CONTRACT SVC - JUD-WITNESSES	164	2,000	2,000	3,032	5,000	2,000	2,000
101.000-286.00-803.005	CONTRACT SVC - JUD-LEGAL FEES		1,000	1,000	0	1,000	1,000	1,000
101.000-286.00-803.008	CONTRACT SVC - JUD-TRANSCRIPTS	2,128	1,500	1,500	800	1,500	1,500	1,500
101.000-286.00-803.010	CONTRACT SVC - JUD-VISITING JUDGE	2,589	5,000	4,980	1,349	4,980	5,000	5,000
101.000-286.00-803.014	CONTRACT SVC - JUD-INDIRECT COST GT CTY	25,594		20	0		20	20
101.000-286.00-805.000	CONTRACT SVC - COMPUTER	19,044	25,400	25,400	20,407	25,400	25,000	25,000
101.000-286.00-852.000	COMMUNICATION - POSTAGE	110			0		0	0
101.000-286.00-855.000	COMMUNICATION - TELEPHONE	2,041	2,500	2,500	1,547	2,500	2,500	2,500
101.000-286.00-861.000	TRANSPORT - TRAVEL	4,134	6,500	6,500	3,122	6,500	6,500	6,500
101.000-286.00-901.000	PRINTING AND PUBLISHING	275	1,000	1,000	94	1,000	1,000	1,000
101.000-286.00-934.000	REPAIR/MAINT - EQUIPMENT	153	1,000	1,000	0	1,000	1,000	1,000
101.000-286.00-941.000	RENTALS - EQUIPMENT		1,000	1,000	0	1,000	1,000	1,000
101.000-286.00-955.000	MISC - TRAINING/CONFERENCE	3,080	4,000	4,000	466	4,000	4,000	4,000
101.000-286.00-955.200	MISC - CONFERENCE	78	1,000	1,000	554	1,000	1,000	1,000
101.000-286.00-958.000	MISC - DUES SUBSCRIPTIONS LICENSES	641	1,400	1,400	391	1,400	1,400	1,400
NET OF REVENUES/APPROPRIATIONS - 286.00 - DISTRICT COURT		**(377,342)**	**(642,450)**	**(642,450)**	**(224,274)**	**(437,830)**	**(642,930)**	**(642,930)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 289.00 - FRIEND OF THE COURT								
101.000-289.00-802.000	CONTRACTUAL SERVICES	66,763	70,000	70,000	33,683	70,000	72,500	72,500
NET OF REVENUES/APPROPRIATIONS - 289.00 - FRIEND OF THE COURT		**(66,763)**	**(70,000)**	**(70,000)**	**(33,683)**	**(70,000)**	**(72,500)**	**(72,500)**
Dept 294.00 - PROBATE COURT								
101.000-294.00-702.000	SALARIES/WAGES - DEPT HEAD	183,356	187,972	187,972	126,270	187,972	193,610	193,610
	100% REIMBURSED BY SOM. COLA USUALLY RECEIVED IN AUGUST.							
101.000-294.00-703.000	SALARIES/WAGES - DEPUTY 1, OFFICE MGR	54,635	56,820	56,820	38,379	56,820	59,766	59,766
101.000-294.00-714.002	PYRL TAX/BENEFIT - 1:1 RATIO ANNUITY	544	567	567	566	566	589	589
101.000-294.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	16,932	18,726	18,726	13,030	18,726	19,383	19,383
101.000-294.00-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	37,218	39,387	39,387	28,177	39,387	42,423	42,423
101.000-294.00-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	1,677	1,632	1,632	1,153	1,632	1,820	1,820
101.000-294.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	11,008	11,933	11,933	8,208	11,933	12,551	12,551
101.000-294.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	687	735	735	460	735	735	735
101.000-294.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	1,245	1,295	1,295	774	1,295	1,295	1,295
101.000-294.00-727.000	SUPPLIES - GENERAL	37	500	500	0	500	500	500
101.000-294.00-802.000	CONTRACTUAL SERVICES	3,738	4,000	4,000	3,213	4,000	4,000	4,000
101.000-294.00-803.003	CONTRACT SVC - JUD-JURORS		250	250	0		250	250
101.000-294.00-803.004	CONTRACT SVC - JUD-WITNESSES		250	250	507	507	250	250
101.000-294.00-803.005	CONTRACT SVC - JUD-LEGAL FEES	7,573	14,000	14,000	9,029	14,000	14,000	14,000
101.000-294.00-803.008	CONTRACT SVC - JUD-TRANSCRIPTS		250	250	0	250	250	250
101.000-294.00-803.012	CONTRACT SVC - JUD-EDUCATION/OUTREACH	5,650	5,000	5,000	2,550	5,000	6,000	6,000
	FACTORING IN POSSIBLE INCREASE WTIH ATTORNEY COSTS AND MORE OUTREACH TO COMMUNITY FOR THIS SERVICE							
101.000-294.00-855.000	COMMUNICATION - TELEPHONE	1,892	1,450	1,450	1,552	1,500	1,500	1,500
101.000-294.00-861.000	TRANSPORT - TRAVEL	1,088	5,500	5,500	411	1,500	5,500	5,500
	TRAINING NO LONGER STRICTLY VIRTUAL. CHIEF JUDGE RECOMMENDED TRAINING FOR JUDGE OUT OF STATE FOR 10 DAYS.							
101.000-294.00-901.000	PRINTING AND PUBLISHING		300	300	0	300	300	300

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
101.000-294.00-934.000	REPAIR/MAINT - EQUIPMENT	736	800	800	0	800	800	800
101.000-294.00-955.000	MISC - TRAINING/CONFERENCE	1,299	6,000	6,000	614	2,000	6,000	6,000
	CHIEF JUDGE RECOMMENDED TRAINING IN 2026 LASTS 10 DAYS OUT OF STATE							
	COSTS OF NEW JUDGES CONFERENCES IN 2025 HIGHER THAN EXPECTED							
101.000-294.00-958.000	MISC - DUES SUBSCRIPTIONS LICENSES	2,333	2,500	2,500	1,305	2,000	2,500	2,500
NET OF REVENUES/APPROPRIATIONS - 294.00 - PROBATE COURT		**(331,648)**	**(359,867)**	**(359,867)**	**(236,198)**	**(351,423)**	**(374,022)**	**(374,022)**
Dept 295.00 - CIRCUIT COURT PROBATION								
101.000-295.00-727.000	SUPPLIES - GENERAL		500	500	0	300	300	300
101.000-295.00-855.000	COMMUNICATION - TELEPHONE	1,147	1,600	1,600	816	1,300	1,400	1,400
101.000-295.00-941.000	RENTALS - EQUIPMENT	327	500	500	456	775	800	800
NET OF REVENUES/APPROPRIATIONS - 295.00 - CIRCUIT COURT PROBATIC		**(1,474)**	**(2,600)**	**(2,600)**	**(1,272)**	**(2,375)**	**(2,500)**	**(2,500)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 296.00 - PROSECUTING ATTORNEY								
101.000-296.00-702.000	SALARIES/WAGES - DEPT HEAD	124,359	124,800	124,800	84,942	124,800	129,792	129,792
101.000-296.00-703.000	SALARIES/WAGES - DEPUTY 1, CHF ASST PROS	98,812	104,000	104,000	70,898	104,000	108,479	108,479
101.000-296.00-704.000	SALARIES/WAGES - DEPUTY 2, 2ND ASST	15,373			0		0	0
101.000-296.00-705.000	SALARIES/WAGES - OTHER WAGES	42,806	45,465	45,465	0		0	0
101.000-296.00-705.009	SALARIES/WAGES - ASST PROSECUTOR	48,955	78,425	78,425	52,787	78,425	84,827	84,827
101.000-296.00-706.000	SALARIES/WAGES - OTHER WAGES	57,186	49,852	49,852	67,262	90,000	99,871	99,871
101.000-296.00-709.000	SALARIES/WAGES - OT/HOLIDAY	1,919	2,000	2,000	778	2,000	2,000	2,000
101.000-296.00-710.000	SALARIES/WAGES - PERSONAL LEAVE		3,000	3,000	1,324	3,000	3,000	3,000
101.000-296.00-714.000	PYRL TAX/BENEFIT - ANNUITY IN LIEU INSUR	406		5,860	3,968	5,860	5,860	5,860
101.000-296.00-714.002	PYRL TAX/BENEFIT - 1:1 RATIO ANNUITY		625		908	908	1,171	1,171
101.000-296.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	29,492	31,177	31,177	22,249	31,177	32,740	32,740
101.000-296.00-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	92,381	102,159	96,924	52,609	96,924	83,072	83,072
101.000-296.00-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	5,788	5,760	5,760	4,079	5,760	4,760	4,760
101.000-296.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	81,108	93,638	93,638	62,360	93,638	97,387	97,387
101.000-296.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	3,043	2,725	2,725	2,079	2,725	2,725	2,725
101.000-296.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	2,360	2,479	2,479	1,292	2,479	2,479	2,479
101.000-296.00-727.000	SUPPLIES - GENERAL	7,728	7,000	7,000	2,380	7,000	7,250	7,250
101.000-296.00-730.000	SUPPLIES - COMPUTER	546			0		0	0
101.000-296.00-802.000	CONTRACTUAL SERVICES	40,766	50,000	50,000	32,256	50,000	52,000	52,000
101.000-296.00-803.004	CONTRACT SVC - JUD-WITNESSES	159	3,000	3,000	2,169	3,000	5,000	5,000
	MURDER TRIAL COMING UP WILL REQUIRE A LOT OF WITNESSES FROM OUT OF STATE, ANTICIPATE SOME TRAVEL COSTS							
101.000-296.00-803.008	CONTRACT SVC - JUD-TRANSCRIPTS	238	750	750	74	750	750	750
101.000-296.00-805.002	CONTRACT SVC - COMPUTER-SOFTWARE				0		1,000	1,000
	ADDED DUE TO ADOBE LICENSE CHARGES							
101.000-296.00-855.000	COMMUNICATION - TELEPHONE	2,042	2,000	2,000	2,104	2,000	2,100	2,100
101.000-296.00-955.000	MISC - TRAINING/CONFERENCE	2,852	5,000	4,650	2,622	4,650	5,000	5,000
101.000-296.00-955.200	MISC - CONFERENCE	750		350	1,277	350	750	750
101.000-296.00-958.000	MISC - DUES SUBSCRIPTIONS LICENSES	3,201	2,500	2,500	1,731	2,500	2,600	2,600

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
101.000-296.00-980.000	CAP OUTLAY - EQUIPMENT	772	5,000	5,000	0	5,000	5,000	5,000
NET OF REVENUES/APPROPRIATIONS - 296.00 - PROSECUTING ATTORNEY		**(663,042)**	**(721,355)**	**(721,355)**	**(472,148)**	**(716,946)**	**(739,613)**	**(739,613)**
Dept 296.10 - PROS. ATTY.-VICTIMS RIGHTS								
101.000-296.10-708.000	SALARIES/WAGES - PART TIME	47,741	55,526	55,526	36,141	55,526	57,741	57,741
101.000-296.10-709.000	SALARIES/WAGES - OT/HOLIDAY	1,222	1,000	1,000	1,082	1,000	1,000	1,000
101.000-296.10-710.000	SALARIES/WAGES - PERSONAL LEAVE		100	100	0	100	100	100
101.000-296.10-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	3,504	4,332	4,332	2,745	4,332	4,501	4,501
101.000-296.10-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	19,968	19,694	19,694	13,457	19,694	21,249	21,249
101.000-296.10-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	870	816	816	576	816	910	910
101.000-296.10-718.000	PYRL TAX/BENEFIT - RETIREMENT	10,674	13,025	13,025	8,406	13,025	13,534	13,534
101.000-296.10-719.000	PYRL TAX/BENEFIT - OTR FRINGE	673	750	750	400	750	750	750
101.000-296.10-727.005	SUPPLIES - DVN				110	110	200	200
	AMOUNT ESTIMATED PENDING FINAL GRANT APPROVAL							
101.000-296.10-861.000	TRANSPORT - TRAVEL		300	300	0	190	300	300
	AMOUNT ESTIMATED PENDING FINAL GRANT APPROVAL							
101.000-296.10-901.000	PRINTING AND PUBLISHING		200	200	0	200	200	200
	AMOUNT ESTIMATED PENDING FINAL GRANT APPROVAL							
NET OF REVENUES/APPROPRIATIONS - 296.10 - PROS. ATTY.-VICTIMS RIGI		**(84,652)**	**(95,743)**	**(95,743)**	**(62,917)**	**(95,743)**	**(100,485)**	**(100,485)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 299.00 - JURY COMMISSION								
101.000-299.00-709.300	SALARIES/WAGES - PER DIEMS	1,350	2,250	2,250	1,863	2,250	2,250	2,250
	INCREASE MEMBER -PREVIOUS PAID BY CLERK BUDGET							
101.000-299.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	103	479	479	143	479	479	479
101.000-299.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	5	7	7	1	7	7	7
101.000-299.00-727.000	SUPPLIES - GENERAL		2,300	2,300	0	2,300	2,300	2,300
101.000-299.00-861.000	TRANSPORT - TRAVEL	500	1,000	1,000	1,597	1,000	2,000	2,000
NET OF REVENUES/APPROPRIATIONS - 299.00 - JURY COMMISSION		**(1,958)**	**(6,036)**	**(6,036)**	**(3,604)**	**(6,036)**	**(7,036)**	**(7,036)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 301.00 - SHERIFF								
101.000-301.00-702.000	SALARIES/WAGES - DEPT HEAD	90,742	93,467	93,467	63,415	93,467	99,648	99,648
101.000-301.00-703.000	SALARIES/WAGES - DEPUTY 1, UNDSHERIFF	82,207	85,064	85,064	58,391	85,064	89,542	89,542
101.000-301.00-704.000	SALARIES/WAGES - DEPUTY 2, 2ND ASST	129,786	142,089	142,089	94,169	142,089	147,772	147,772
101.000-301.00-705.000	SALARIES/WAGES - OTHER WAGES	25,142			34,680	34,680	0	0
101.000-301.00-705.001	SALARIES/WAGES - SERGEANTS	492,002	438,480	438,480	301,399	425,000	453,413	453,413
101.000-301.00-705.002	SALARIES/WAGES - DEPUTIES	669,771	935,370	935,370	509,880	775,000	980,320	980,320
101.000-301.00-705.004	SALARIES/WAGES - CERTIFIED CORRECTION	409,941			0	44,349	0	0
101.000-301.00-705.005	SALARIES/WAGES - COOK	24,785			0		0	0
101.000-301.00-705.006	SALARIES/WAGES - CORPORAL	240,901			0	18,848	0	0
101.000-301.00-708.001	SALARIES/WAGES - PART TIME COURT OFF	22,031	55,811	55,811	13,862	24,000	58,043	58,043
101.000-301.00-708.265	SALARIES/WAGES - PART TIME CT SECURITY	37,362			0	3,000	0	0
101.000-301.00-709.000	SALARIES/WAGES - OT/HOLIDAY	164,273	150,000	90,000	82,434	110,000	150,000	90,000
101.000-301.00-710.000	SALARIES/WAGES - PERSONAL LEAVE		31,850	38,626	23,193	38,626	31,850	31,850
101.000-301.00-711.000	PYRL TAX/BENEFIT - BOOTS/EQUIPMENT	26,910	22,000	22,000	(7,230)	22,000	22,000	22,000
101.000-301.00-714.000	PYRL TAX/BENEFIT - ANNUITY IN LIEU INSUR	34,006	18,555	18,555	7,910	18,555	18,555	18,555
101.000-301.00-714.002	PYRL TAX/BENEFIT - 1:1 RATIO ANNUITY	1,308	1,400	1,400	1,360	1,360	1,415	1,415
101.000-301.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	186,797	149,228	149,228	95,392	149,228	154,130	154,130
101.000-301.00-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	519,445	434,056	434,056	296,758	434,056	499,002	499,002
101.000-301.00-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	37,945	28,362	28,362	19,342	28,362	30,662	30,662
101.000-301.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	494,524	426,653	426,653	264,174	426,653	444,859	444,859
101.000-301.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	43,213	43,012	43,012	18,507	43,012	43,012	43,012
101.000-301.00-722.000	PYRL TAX/BENEFIT - UNEMPLOYMENT	729			0		0	0
101.000-301.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	130,287	135,500	135,500	82,163	135,500	135,500	135,500

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
101.000-301.00-727.000	SUPPLIES - GENERAL	23,809	28,000	28,000	18,568	28,000	28,000	28,000
	2026 THE GENERAL FUND PROJECTED AT AROUND $24,000 KEEP THE 28,000 THE SAME FOR 2027							
101.000-301.00-728.000	SUPPLIES - SHERIFF RESERVE		500	500	434	500	500	500
101.000-301.00-729.000	SUPPLIES - UNIFORMS	26,775	20,000	20,000	12,679	20,000	20,000	20,000
	RENEW OF BALLISTIC VEST IN 2027							
101.000-301.00-729.001	SUPPLIES - CLEANING UNIFORMS	261	2,400	2,400	174	2,400	2,400	2,400
101.000-301.00-741.000	SUPPLIES - GASOLINE/DIESEL	68,555	70,000	70,000	68,894	78,000	80,000	80,000
	IN 2025 THE BUDGET WAS FOR 70,000 AND SPENT 68,554.83 IN 2025. 2026 FUEL PRICES HAVE BEEN VERY HIGH AND WITH ACT AT 3.53 PER GALLON FOR ONE VEHICLE IT WOULD COST A YEAR ABOUT $3,900 THE FUEL PRICES APPEAR TO BE GOING UP							
101.000-301.00-741.001	SUPPLIES - GASOLINE/DIESEL	(3,916)			(2,346)	(2,346)	0	0
101.000-301.00-802.034	CONTRACT SVC - COMPUTER CRIME EXPERT		2,000	2,000	0	2,000	2,000	2,000
101.000-301.00-805.003	CONTRACT SVC - COMPUTER-SOFTWARE/LIC	12,444	27,035	27,035	12,964	27,035	27,035	27,035
	CONTRACT SVC SAME AS 2026 FOR ALDTEC, AND GETAC SERVICES FOR $27,035							
101.000-301.00-835.000	HEALTH SERVICES				2,250	2,250	0	0
101.000-301.00-855.000	COMMUNICATION - TELEPHONE	13,034	18,000	18,000	9,762	17,000	18,000	18,000
101.000-301.00-855.001	COMMUNICATION - TELEPHONE CELL FORENSIC		9,500	9,500	0	9,500	9,500	9,500
	KEEPING THE SAME UNTIL WE HAVE SOMEONE CERTIFIED IN PHONE FORENSICS							
101.000-301.00-861.000	TRANSPORT - TRAVEL	684	2,600	2,600	2,064	2,600	2,600	2,600
101.000-301.00-934.000	REPAIR/MAINT - EQUIPMENT	3,375	5,000	5,000	2,476	5,000	5,000	5,000
101.000-301.00-934.001	REPAIR/MAINT - EQUIP-RADIOS	25	2,141	2,141	0	2,141	2,141	2,141
101.000-301.00-935.000	REPAIR/MAINT - VEHICLES	50,506	30,000	30,000	19,355	29,000	30,000	30,000
	SNOWTIRES FOR FLEET VEHICLES							
101.000-301.00-939.000	REPAIR/MAINT - EQUIP MAINT AGREEMENTS	36,548	35,574	35,574	41,094	35,574	39,131	39,131
	SUPERION IS INCREASING BY 10% IN 2027							
101.000-301.00-941.000	RENTALS - EQUIPMENT	4,395	6,000	6,000	2,437	6,000	6,000	6,000
101.000-301.00-942.000	RENTALS - VEHICLES				154,643	250,000	330,000	330,000
	THE RESALE VALUE OF THE 11 RETIRING VEHICLES HAS NOT BEEN FACTORED IN.							

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
101.000-301.00-955.000	MISC - TRAINING/CONFERENCE	13,656	22,000	22,000	16,956	22,000	22,000	22,000
101.000-301.00-955.002	MISC - TRAINING SPONSOR TUITION	28,891	17,092	17,092	14,246	14,246	19,444	19,444
	MSP TUITION GRANT HAS RUN OUT OF MONEY-THE ACADEMY TUITION IS $9721.71 PER STUDENT							
101.000-301.00-955.004	USE OF VSU DONATED FUNDS				0		910	910
101.000-301.00-958.000	MISC - DUES SUBSCRIPTIONS LICENSES	2,866	3,700	3,700	6,083	3,700	3,700	3,700
101.000-301.00-980.000	CAP OUTLAY - EQUIPMENT	3,562		15,000	9,000	15,000	0	0
NET OF REVENUES/APPROPRIATIONS - 301.00 - SHERIFF		**(4,149,577)**	**(3,492,439)**	**(3,454,215)**	**(2,351,532)**	**(3,622,449)**	**(4,008,084)**	**(3,948,084)**
Dept 311.00 - CONCEALED PISTOL LICENSING								
101.000-311.00-861.000	TRANSPORT - TRAVEL				0		1,000	1,000
NET OF REVENUES/APPROPRIATIONS - 311.00 - CONCEALED PISTOL LICENSING					**0**		**(1,000)**	**(1,000)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 331.00 - MARINE								
101.000-331.00-708.000	SALARIES/WAGES - PART TIME	51,011	81,241	81,241	46,998	81,241	82,722	82,722
101.000-331.00-709.000	SALARIES/WAGES - OT/HOLIDAY	3,220	6,500	6,500	2,468	6,500	6,500	6,500
101.000-331.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	4,158	12,928	12,928	3,784	12,928	6,826	6,828
101.000-331.00-718.000	PYRL TAX/BENEFIT - RETIREMENT				658	422	1,495	1,495
101.000-331.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	4,533	5,483	5,483	2,592	5,483	5,483	5,483
101.000-331.00-727.000	SUPPLIES - GENERAL	2,396	4,500	4,500	1,604	4,000	4,500	4,500
101.000-331.00-729.000	SUPPLIES - UNIFORMS	959	2,500	2,500	335	2,500	2,500	2,500
101.000-331.00-741.000	SUPPLIES - GASOLINE/DIESEL	11,759	20,339	20,339	18,793	20,339	21,000	21,000
101.000-331.00-934.000	REPAIR/MAINT - EQUIPMENT	7,509	9,000	9,000	5,392	9,000	9,000	9,000
101.000-331.00-934.001	REPAIR/MAINT - EQUIP-RADIOS				323		0	0
101.000-331.00-935.000	REPAIR/MAINT - VEHICLES	2,798	5,000	5,000	73	5,000	5,000	5,000
101.000-331.00-940.000	RENTALS - BUILDING	8,989	7,000	7,000	2,320	8,320	6,000	6,000
	FOR BOAT STORAGE AT AIRPORT. WE HAVE PERMISSION TO STORE BOATS IN THE TART TRAIL BUILDING BY BARNES PARK SO BETWEEN THE AIRPORT AND THIS BUILDING WE WILL NO LONGER NEED TO STORE BOATS AT MILTON TWP FD STATION 2.							
101.000-331.00-955.000	MISC - TRAINING/CONFERENCE				252	252	1,000	1,000
	DNR MARINE ACADEMY FOR 2 DEPS							
101.000-331.00-980.000	CAP OUTLAY - EQUIPMENT				0		3,200	3,200
	GARMIN PORTABLE SIDE SCAN SONAR							
NET OF REVENUES/APPROPRIATIONS - 331.00 - MARINE		**(97,332)**	**(154,491)**	**(154,491)**	**(85,592)**	**(155,985)**	**(155,226)**	**(155,228)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 334.00 - SECONDARY ROADS								
101.000-334.00-705.002	SALARIES/WAGES - DEPUTIES	34,648	34,915	34,915	32,516	34,915	71,616	71,616
101.000-334.00-709.000	SALARIES/WAGES - OT/HOLIDAY	4,169	1,000	1,000	3,239	5,000	5,000	5,000
101.000-334.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	2,951	2,671	2,671	2,802	2,671	5,555	5,555
101.000-334.00-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	13,384	12,285	12,285	8,035	12,285	8,838	8,838
101.000-334.00-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	875	750	750	493	750	1,680	1,680
101.000-334.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	8,462	8,032	8,032	8,054	10,510	16,704	16,704
101.000-334.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	430	394	394	321	394	394	394
101.000-334.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	3,457	3,630	3,630	2,524	3,630	3,630	3,630
101.000-334.00-861.100	TRANSPORT - MILEAGE	4,418	8,000	8,000	2,346	6,000	8,000	8,000
NET OF REVENUES/APPROPRIATIONS - 334.00 - SECONDARY ROADS		**(72,794)**	**(71,677)**	**(71,677)**	**(60,330)**	**(76,155)**	**(121,417)**	**(121,417)**
Dept 335.00 - TRAVERSE NARCOTICS TEAM								
101.000-335.00-802.100	CONTRACT SVC - OTHER	2,000	2,000	2,000	0	2,000	2,000	2,000
	SAME AS 2026 $2,000 NO CHANGE ON TNT/SANE							
NET OF REVENUES/APPROPRIATIONS - 335.00 - TRAVERSE NARCOTICS TE		**(2,000)**	**(2,000)**	**(2,000)**	**0**	**(2,000)**	**(2,000)**	**(2,000)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 351.00 - JAIL								
101.000-351.00-703.000	SALARIES/WAGES - DEPUTY 1, LIEUTENANT		75,064	75,064	46,016	75,064	79,065	79,065
101.000-351.00-704.000	SALARIES/WAGES - DEPUTY 2, NURSE	78,287	81,007	81,007	55,062	81,007	84,247	84,247
101.000-351.00-705.004	SALARIES/WAGES - CERTIFIED CORRECTION		491,724	491,724	293,438	400,000	508,872	508,872
101.000-351.00-705.006	SALARIES/WAGES - SERGEANTS		254,068	254,068	162,281	200,000	265,815	265,815
101.000-351.00-705.008	SALARIES/WAGES - COURT SECURITY		42,399	42,399	22,717	35,000	46,347	46,347
101.000-351.00-709.000	SALARIES/WAGES - OT/HOLIDAY	3,250	3,250	63,250	42,622	63,250	63,250	63,250
101.000-351.00-710.000	SALARIES/WAGES - PERSONAL LEAVE		2,600	2,600	916	2,600	2,600	2,600
101.000-351.00-711.000	PYRL TAX/BENEFIT - BOOTS/EQUIPMENT	5,800	5,900	5,900	0	5,900	5,900	5,900
101.000-351.00-714.000	PYRL TAX/BENEFIT - ANNUITY IN LIEU INSUR	5,729	20,913	20,913	10,065	15,000	20,913	20,913
101.000-351.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	6,899	74,284	74,284	48,348	74,284	80,340	80,340
101.000-351.00-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	57	190,055	190,055	84,183	190,055	187,396	187,396
101.000-351.00-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	519	15,168	15,168	6,086	10,000	15,257	15,257
101.000-351.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	17,581	202,334	200,269	113,161	150,000	224,127	224,127
101.000-351.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	997		2,065	4,621	6,000	2,065	2,065
101.000-351.00-727.000	SUPPLIES - GENERAL	45,770	40,000	40,000	31,615	40,000	44,000	44,000
	SPLIT OF THE AMMO AND TASER CARTRIDGES TAKE OFF FROM MY TRAINING LINE TO ALLOW CORRECTIONS STAFF OUTSIDE TRAINING							
101.000-351.00-729.000	SUPPLIES - UNIFORMS	9,850	10,000	10,000	4,365	10,000	10,000	10,000
101.000-351.00-729.002	SUPPLIES - LINENS	2,036	2,500	2,500	570	2,500	2,500	2,500
101.000-351.00-731.000	SUPPLIES - MEDICAL	6,352	16,000	16,000	10,133	16,000	16,000	16,000
101.000-351.00-735.600	SUPPLIES - PRISONERS BOARD	110,549	165,000	165,000	122,026	164,934	203,756	203,756
	INCREASE INMATES & COSTS							
101.000-351.00-802.000	CONTRACTUAL SERVICES	1,842	2,500	2,500	431	2,500	2,500	2,500
101.000-351.00-835.000	HEALTH SERVICES	25,756	40,000	40,000	61,479	45,000	45,000	45,000
	MORE INMATES ARE BEING SENT TO THE HOSPITAL PER JAIL NURSE AND DOCTOR							
101.000-351.00-835.002	HEALTH SVC - DOCTOR CONTRACT	27,000	28,000	28,000	15,900	28,000	30,000	30,000
	PER DOCTOR CONTRACT							

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
101.000-351.00-835.003	HEALTH SVC - PT NURSE		10,000	10,000	980	5,000	10,000	10,000
101.000-351.00-921.000	UTILITIES - ELECTRIC	41,857	39,000	39,000	29,415	32,152	39,000	39,000
101.000-351.00-922.000	UTILITIES - GAS	15,571	20,000	20,000	10,202	17,406	20,000	20,000
101.000-351.00-923.000	UTILITIES - WATER	19,908	19,200	19,200	16,294	21,708	22,000	22,000
	SLIGHT INCREASE DUE TO CURRENT WATER BILL							
101.000-351.00-924.000	UTILITIES - TRASH REMOVAL	5,349	6,000	6,000	3,821	4,300	6,000	6,000
	SPLITTING BILL WITH COUNTY BUILDING							
101.000-351.00-931.000	REPAIR/MAINT - PLOWING	8,000	9,200	9,200	9,583	9,583	9,700	9,700
	MOVED PLOWING FROM GROVE ST TO JAIL							
101.000-351.00-933.000	REPAIR/MAINT - BUILDING	18,714	50,000	50,000	12,717	15,000	50,000	50,000
101.000-351.00-934.000	REPAIR/MAINT - EQUIPMENT	7,989	7,500	7,500	10,168	8,482	9,000	9,000
	DUE TO INCREASE IN COSTS ASKING FOR A SLIGHT INCREASE FOR REPAIRS TO $9000							
101.000-351.00-935.000	REPAIR/MAINT - VEHICLES	321			0		0	
101.000-351.00-939.000	REPAIR/MAINT - EQUIP MAINT AGREEMENTS	28,161	29,920	29,920	21,371	29,000	42,500	42,500
	CURRENTLY PAYING MAINTENANCE AGREEMENTS FOR GUARDIAN RFID, ID NETWORKS, ALADTEC (TIMEKEEPING) DR. FIRST, SUPERION, LEXIPOL AN							
101.000-351.00-941.000	RENTALS - EQUIPMENT	4,745	6,000	6,000	1,440	2,282	4,000	4,000
	DECREASE LINE; XEROX AND MSP ONLY							
101.000-351.00-955.000	MISC - TRAINING/CONFERENCE	6,175	6,000	6,000	5,024	6,000	6,000	6,000
	MOVE AMMO OUT OF LINE INTO GENERAL AND NO CHANGE IN THIS LINE							
101.000-351.00-980.000	CAP OUTLAY - EQUIPMENT				0		22,500	22,500
	LSCAN 500 PALM SCANNER UPGRADE FOR JAIL FINGERPRINTS $10K; COMMAND CLOUD FOR GUARDIAN RFID $1.5K; ADD'L SUPERION LICENSES FOR JAIL $1.8K; BODY WORN CAMERA AND ACCESSORIES $8K; BODY WORN CAMERA DOCKING PORT $1K							
NET OF REVENUES/APPROPRIATIONS - 351.00 - JAIL		**(505,064)**	**(1,965,586)**	**(2,025,586)**	**(1,257,050)**	**(1,768,007)**	**(2,180,650)**	**(2,180,650)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 352.00 - ZERO TOLERANCE								
101.000-352.00-708.000	SALARIES/WAGES - PART TIME	46,792	46,767	46,767	21,403	46,767	49,207	49,207
101.000-352.00-710.000	SALARIES/WAGES - PERSONAL LEAVE		820	820	0	820	820	820
101.000-352.00-714.000	PYRL TAX/BENEFIT - ANNUITY IN LIEU INSUR	2,339			0		0	0
101.000-352.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	3,750	3,973	3,973	1,703	3,973	3,827	3,827
101.000-352.00-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	407			0		0	0
101.000-352.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	5,683			0		190	190
101.000-352.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	248			0		0	0
101.000-352.00-727.000	SUPPLIES - GENERAL	2,017	4,000	4,000	1,336	4,000	4,000	4,000
101.000-352.00-729.000	SUPPLIES - UNIFORMS		500	500	0	500	500	500
101.000-352.00-802.000	CONTRACTUAL SERVICES	54,548	40,000	40,000	32,007	55,000	55,000	55,000
	BASED ON 2025 ACTIVITY							
NET OF REVENUES/APPROPRIATIONS - 352.00 - ZERO TOLERANCE		**(115,784)**	**(96,060)**	**(96,060)**	**(56,449)**	**(111,060)**	**(113,544)**	**(113,544)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 426.00 - EMERGENCY SERVICES								
101.000-426.00-702.000	SALARIES/WAGES - DEPT HEAD	60,309	64,443	64,381	37,964	64,381	69,466	69,466
101.000-426.00-710.000	SALARIES/WAGES - PERSONAL LEAVE		1,100	1,162	1,162	1,162	1,100	1,100
101.000-426.00-714.000	PYRL TAX/BENEFIT - ANNUITY IN LIEU INSUR	5,735	5,860		0		0	0
101.000-426.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	5,041	5,425	5,425	3,101	5,425	5,398	5,398
101.000-426.00-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	3,686		5,000	12,695	24,600	26,511	26,511
101.000-426.00-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	104		860	805	1,560	1,681	1,681
101.000-426.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	13,433	15,075	15,075	8,875	15,000	16,231	16,231
101.000-426.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	807	850	850	477	850	850	850
101.000-426.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	1,395	1,451	1,451	493	1,451	1,451	1,451
101.000-426.00-727.000	SUPPLIES - GENERAL	3,050	6,500	6,500	3,294	6,000	5,500	5,500
101.000-426.00-741.000	SUPPLIES - GASOLINE/DIESEL	1,616	2,000	2,000	1,288	2,000	2,500	2,500
	NORMAL OPERATION (TRUCK, GEN, TRAILER)							
101.000-426.00-855.000	COMMUNICATION - TELEPHONE	932	1,500	1,500	735	1,500	1,500	1,500
101.000-426.00-861.000	TRANSPORT - TRAVEL	1,065	2,000	2,000	250	2,000	2,000	2,000
101.000-426.00-901.000	PRINTING AND PUBLISHING	106	200	200	229	200	300	300
101.000-426.00-931.000	REPAIR/MAINT - PLOWING	1,125	3,000	3,000	1,125	3,000	2,500	2,500
101.000-426.00-934.000	REPAIR/MAINT - EQUIPMENT	850	2,000	2,000	410	2,000	2,000	2,000
101.000-426.00-934.001	REPAIR/MAINT - EQUIP-RADIOS	600	1,000	1,000	0	1,000	1,000	1,000
101.000-426.00-935.000	REPAIR/MAINT - VEHICLES	917	3,000	3,000	1,494	3,000	3,000	3,000
101.000-426.00-955.000	MISC - TRAINING/CONFERENCE	3,447	6,000	6,000	766	6,000	6,000	6,000
	FEMA TRAINING/COURSES, CONTINUING NORMAL ALLOCATION, HOMELAND SECURITY, MI FIREFIGHTER INSTRUCTOR							
	NIMS/ICS TRAINING, MSP EMHSD TRAINING, HAZ-MAT CONFERENCE							
101.000-426.00-958.000	MISC - DUES SUBSCRIPTIONS LICENSES	200	350	350	0	350	450	450
	EMS LICENSE, MEMA, MIFSIA, NFPA							
101.000-426.00-980.000	CAP OUTLAY - EQUIPMENT	3,500	3,500	3,500	0	3,500	3,500	3,500
101.000-426.00-980.001	CAP OUTLAY - EQUIPMENT CERT REIMB	10,056	1,500	1,500	1,425	1,500	1,500	1,500
NET OF REVENUES/APPROPRIATIONS - 426.00 - EMERGENCY SERVICES		**(117,974)**	**(126,754)**	**(126,754)**	**(76,588)**	**(146,479)**	**(154,438)**	**(154,438)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 430.00 - ANIMAL CONTROL								
101.000-430.00-702.000	SALARIES/WAGES - DEPT HEAD	58,836	62,708	62,708	42,449	62,708	66,173	66,173
101.000-430.00-704.000	SALARIES/WAGES - DEPUTY 2, 2ND ASST	76,571	95,631	95,631	65,537	95,631	99,456	99,456
101.000-430.00-709.000	SALARIES/WAGES - OT/HOLIDAY	15,690	12,000	12,000	8,153	12,000	12,000	12,000
101.000-430.00-710.000	SALARIES/WAGES - PERSONAL LEAVE		900	900	258	900	900	900
101.000-430.00-714.002	PYRL TAX/BENEFIT - 1:1 RATIO ANNUITY	103	120	120	112	120	126	126
101.000-430.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	11,554	13,100	13,100	9,205	13,100	13,657	13,657
101.000-430.00-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	55,041	57,378	57,378	39,176	57,378	61,860	61,860
101.000-430.00-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	3,834	3,444	3,444	2,438	3,444	3,850	3,850
101.000-430.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	32,181	39,388	39,388	26,300	39,388	41,065	41,065
101.000-430.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	2,481	2,472	2,472	1,194	2,472	2,472	2,472
101.000-430.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	2,883	3,038	3,038	1,733	3,038	3,038	3,038
101.000-430.00-727.000	SUPPLIES - GENERAL	23,338	29,000	29,000	15,634	29,000	33,000	33,000
	OFFICE AND SHELTER SUPPLIES, OTHER							
101.000-430.00-729.000	SUPPLIES - UNIFORMS	2,247	3,000	3,000	350	2,300	3,000	3,000
101.000-430.00-741.000	SUPPLIES - GASOLINE/DIESEL	7,915	10,000	10,000	2,364	10,000	10,000	10,000
101.000-430.00-802.000	CONTRACTUAL SERVICES	28,347	48,000	48,000	12,909	24,000	53,000	53,000
	HEARTWORM, SPAY/NEUTER, MEDICAL, TNR							
101.000-430.00-802.999	CONTRACT SVC - DAMAGE TO LIVESTOCK		500	500	0	500	500	500
101.000-430.00-805.003	CONTRACT SVC - COMPUTER-SOFTWARE/LIC	120	1,200	1,200	0	1,200	1,200	1,200
101.000-430.00-855.000	COMMUNICATION - TELEPHONE	2,330	2,100	2,100	2,430	2,300	2,300	2,300
101.000-430.00-861.000	TRANSPORT - TRAVEL	38	2,000	2,000	0	1,000	2,000	2,000
101.000-430.00-921.000	UTILITIES - ELECTRIC	4,384	3,500	3,500	3,604	4,000	4,500	4,500
101.000-430.00-922.000	UTILITIES - GAS	4,095	3,500	3,500	2,812	4,500	4,500	4,500
101.000-430.00-923.000	UTILITIES - WATER	3,399	3,500	3,500	2,723	3,500	3,500	3,500
101.000-430.00-924.000	UTILITIES - TRASH REMOVAL	1,625	1,800	1,800	1,465	2,200	2,500	2,500
101.000-430.00-931.000	REPAIR/MAINT - PLOWING	3,125	3,000	3,000	3,125	3,000	3,000	3,000
101.000-430.00-933.000	REPAIR/MAINT - BUILDING	1,683	5,000	5,000	1,250	5,000	5,000	5,000

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
101.000-430.00-934.000	REPAIR/MAINT - EQUIPMENT		500	500	0	500	500	500
101.000-430.00-934.001	REPAIR/MAINT - EQUIP-RADIOS		600	600	0	600	600	600
101.000-430.00-935.000	REPAIR/MAINT - VEHICLES	2,322	4,000	4,000	185	4,000	4,000	4,000
101.000-430.00-955.000	MISC - TRAINING/CONFERENCE	2,860	3,000	3,000	1,775	2,860	3,000	3,000
NET OF REVENUES/APPROPRIATIONS - 430.00 - ANIMAL CONTROL		**(347,002)**	**(414,379)**	**(414,379)**	**(247,181)**	**(390,639)**	**(440,697)**	**(440,697)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 442.00 - DRAIN COMMISSIONER								
101.000-442.00-702.000	SALARIES/WAGES - DEPT HEAD	804	832	832	564	832	865	865
101.000-442.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	58	826	826	42	826	66	66
101.000-442.00-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	340	336	336	188	336	336	336
101.000-442.00-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	14	12	12	8	12	12	12
101.000-442.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	167	175	175	121	175	175	175
101.000-442.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	11	14	14	6	14	14	14
101.000-442.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	983	1,032	1,032	213	1,032	1,032	1,032
101.000-442.00-854.000	COMMUNICATION - PO BOX	78			0		0	0
101.000-442.00-861.000	TRANSPORT - TRAVEL	184			0		0	0
NET OF REVENUES/APPROPRIATIONS - 442.00 - DRAIN COMMISSIONER		**(2,639)**	**(3,227)**	**(3,227)**	**(1,142)**	**(3,227)**	**(2,500)**	**(2,500)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 523.00 - DAMS AND DAMS OPERATOR								
101.000-523.00-702.000	SALARIES/WAGES - DEPT HEAD	49,957	58,961	58,542	41,028	58,542	61,319	61,319
101.000-523.00-708.000	SALARIES/WAGES - PART TIME	9,534	10,396	10,396	12,800	15,000	10,812	10,812
101.000-523.00-710.000	SALARIES/WAGES - PERSONAL LEAVE			419	419	419	500	500
101.000-523.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	4,313	5,306	5,306	4,133	5,306	5,518	5,518
101.000-523.00-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	19,629	19,358	19,358	13,269	19,358	21,249	21,249
101.000-523.00-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	852	804	804	568	804	910	910
101.000-523.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	10,468	12,382	12,382	8,764	12,382	16,593	16,593
101.000-523.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	632	459	459	426	459	459	459
101.000-523.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	1	923	923	540	923	923	923
101.000-523.00-727.000	SUPPLIES - GENERAL	130	25,000	25,000	10,289	25,000	25,000	25,000
101.000-523.00-802.000	CONTRACTUAL SERVICES	76,402	200,000	141,936	161,254	200,000	250,000	250,000
101.000-523.00-803.005	CONTRACT SVC - JUD-LEGAL FEES				96	96	0	0
101.000-523.00-855.000	COMMUNICATION - TELEPHONE	476	500	500	375	500	500	500
101.000-523.00-861.000	TRANSPORT - TRAVEL	2,382	2,500	2,500	1,466	2,500	2,500	2,500
101.000-523.00-921.000	UTILITIES - ELECTRIC	365	400	400	281	400	400	400
101.000-523.00-934.000	REPAIR/MAINT - EQUIPMENT	51			719	1,500	1,500	1,500
101.000-523.00-955.000	MISC - TRAINING/CONFERENCE	440	500	500	0		1,500	1,500
101.000-523.00-958.000	MISC - DUES SUBSCRIPTIONS LICENSES	8,864	450	8,514	7,975	8,500	8,000	8,000
NET OF REVENUES/APPROPRIATIONS - 523.00 - DAMS AND DAMS OPERAT		**(184,496)**	**(337,939)**	**(287,939)**	**(264,402)**	**(351,689)**	**(407,683)**	**(407,683)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 530.00 - RESOURCE RECOVERY								
101.000-530.00-802.000	CONTRACTUAL SERVICES	70,771	71,500	71,500	63,271	71,500	84,250	84,250
	HHW COSTS ARE EXPECTED TO INCREASE; ACD BUDGET REQUEST IS $5,800; MOST RECNET CLEAN SWEEP FEE WAS $600							
NET OF REVENUES/APPROPRIATIONS - 530.00 - RESOURCE RECOVERY		**(70,771)**	**(71,500)**	**(71,500)**	**(63,271)**	**(71,500)**	**(84,250)**	**(84,250)**
Dept 531.00 - MATERIALS MGT COMMITTEE								
101.000-531.00-709.301	SALARIES/WAGES - PER DIEMS COMMITTEE		5,460	5,460	0	2,505	2,897	2,897
101.000-531.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE		450	450	0	225	450	450
101.000-531.00-727.000	SUPPLIES - GENERAL		5,806	5,806	0	5,806	8,594	8,594
101.000-531.00-802.000	CONTRACTUAL SERVICES	75,000	60,000	131,716	30,000	60,000	60,000	60,000
	CONTRACT WITH NETWORKS NORTHWEST							
NET OF REVENUES/APPROPRIATIONS - 531.00 - MATERIALS MGT COMMITT		**(75,000)**	**(71,716)**	**(143,432)**	**(30,000)**	**(68,536)**	**(71,941)**	**(71,941)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 568.00 - SOIL EROSION								
101.000-568.00-705.000	SALARIES/WAGES - OTHER WAGES	49,976	54,071	54,071	36,655	54,071	57,904	57,904
101.000-568.00-714.000	PYRL TAX/BENEFIT - ANNUITY IN LIEU INSUR	5,729	5,860	5,860	3,964	5,860	5,860	5,860
101.000-568.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	4,257	4,137	4,137	3,211	4,137	4,430	4,430
101.000-568.00-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	748	816	816	576	816	910	910
101.000-568.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	10,734	12,437	12,437	8,256	12,437	13,319	13,319
101.000-568.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	681	671	671	407	671	671	671
101.000-568.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP		500	500	250	500	500	500
101.000-568.00-727.000	SUPPLIES - GENERAL	736	1,800	1,800	66	1,800	2,000	2,000
101.000-568.00-741.000	SUPPLIES - GASOLINE/DIESEL	1,417	3,500	3,500	0	3,500	4,000	4,000
101.000-568.00-802.000	CONTRACTUAL SERVICES		500	500	0	500	500	500
101.000-568.00-805.003	CONTRACT SVC - COMPUTER-SOFTWARE/LIC		300	300	0	300	600	600
101.000-568.00-855.000	COMMUNICATION - TELEPHONE	478	500	500	375	500	500	500
101.000-568.00-861.000	TRANSPORT - TRAVEL	195	500	500	0	500	500	500
101.000-568.00-901.000	PRINTING AND PUBLISHING		675	675	0	675	775	775
101.000-568.00-935.000	REPAIR/MAINT - VEHICLES	2,277	4,000	4,000	569	4,000	4,500	4,500
101.000-568.00-955.000	MISC - TRAINING/CONFERENCE	2,520	3,000	3,000	0	3,000	3,000	3,000
NET OF REVENUES/APPROPRIATIONS - 568.00 - SOIL EROSION		**(79,748)**	**(93,267)**	**(93,267)**	**(54,329)**	**(93,267)**	**(99,969)**	**(99,969)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 572.00 - FORESTRY ACTIVITIES - GENERAL								
101.000-572.00-727.000	SUPPLIES - GENERAL				0		200	0
101.000-572.00-802.000	CONTRACTUAL SERVICES				0		25,000	0
NET OF REVENUES/APPROPRIATIONS - 572.00 - FORESTRY ACTIVITIES - GENERAL					**0**		**(25,200)**	**0**
Dept 601.00 - HEALTH								
101.000-601.00-835.600	HEALTH SVC - EMPLOYEE PHYSICALS	8,330	9,500	9,500	6,946	9,500	14,000	14,000
101.000-601.00-835.700	HEALTH SVC - SUBSTANCE ABUSE	72,014	100,611	100,611	45,070	100,611	80,000	80,000
	50% CONVENTION CENTER DISTRIBUTION							
101.000-601.00-959.003	APPROP - HEALTH DEPT	245,480	245,480	257,754	193,316	245,480	264,198	264,198
101.000-601.00-959.013	APPROP - MENTAL HEALTH	145,628	145,628	145,628	72,814	145,628	145,628	145,628
NET OF REVENUES/APPROPRIATIONS - 601.00 - HEALTH		**(471,452)**	**(501,219)**	**(513,493)**	**(318,146)**	**(501,219)**	**(503,826)**	**(503,826)**
Dept 636.00 - WELFARE								
101.000-636.00-702.000	SALARIES/WAGES - DEPT HEAD	2,105	4,000	4,000	2,250	4,000	4,000	4,000
101.000-636.00-709.300	SALARIES/WAGES - PER DIEMS	915	1,500	1,500	840	1,500	1,500	1,500
101.000-636.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	231	425	425	236	400	425	425
101.000-636.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	12	24	24	7	24	24	24
101.000-636.00-861.000	TRANSPORT - TRAVEL	88	125	125	91	125	130	130
101.000-636.00-959.014	APPROP - SOCIAL SERVICES	8,566	15,000	15,000	5,000	15,000	15,000	15,000
NET OF REVENUES/APPROPRIATIONS - 636.00 - WELFARE		**(11,917)**	**(21,074)**	**(21,074)**	**(8,424)**	**(21,049)**	**(21,079)**	**(21,079)**
Dept 648.00 - MEDICAL EXAMINER								
101.000-648.00-835.010	HEALTH SVC - MEDICAL EXAMINER	28,622	33,184	33,184	25,787	33,184	34,345	34,345
101.000-648.00-835.011	HEALTH SVC - MEDICAL INVESTIGATORS	15,253	25,000	25,000	8,945	20,000	25,000	25,000
101.000-648.00-835.020	HEALTH SVC - AUTOPSIES	29,592	50,000	50,000	24,332	35,000	45,000	45,000
NET OF REVENUES/APPROPRIATIONS - 648.00 - MEDICAL EXAMINER		**(73,467)**	**(108,184)**	**(108,184)**	**(59,064)**	**(88,184)**	**(104,345)**	**(104,345)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 662.00 - FAMILY DIVISION - CIRCUIT COURT								
101.000-662.00-704.000	SALARIES/WAGES - DEPUTY 2, 2ND ASST	67,862	81,123	81,123	32,853	81,123	50,620	50,620
101.000-662.00-704.005	SALARIES/WAGES - ADMIN ASST	62,851	62,609	62,609	39,391	62,609	60,708	60,708
	THE JPO WILL BE 100% THROUGH THE CCF MEANING WE WILL BE REIMBURSED HER SALARY & BENEFITS AT 75%. JUV REG IS THROUGH 40% AND COURT ADMIN IS THROUGH AT 30%. BEGINS 10/01/2025.							
101.000-662.00-705.000	SALARIES/WAGES - OTHER WAGES	50,508	56,820	56,820	26,259	56,820	41,370	41,370
101.000-662.00-706.000	SALARIES/WAGES - OTHER WAGES				(1,626)	(1,626)	0	0
101.000-662.00-707.000	SALARIES/WAGES - OTHER WAGES	42,521	61,502	61,502	2,292	61,502	3,515	3,515
101.000-662.00-709.201	SALARIES/WAGES - STIPENDS FAM CT WH	5,512	6,760	6,760	2,298	6,760	6,900	6,900
101.000-662.00-710.000	SALARIES/WAGES - PERSONAL LEAVE		2,000	2,000	0	2,000	2,000	2,000
101.000-662.00-714.002	PYRL TAX/BENEFIT - 1:1 RATIO ANNUITY	272	1,450	1,450	214	1,450	613	613
101.000-662.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	17,452	20,728	20,728	8,154	20,728	12,631	12,631
101.000-662.00-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	59,713	61,210	61,210	39,536	61,210	60,975	60,975
101.000-662.00-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	3,609	3,576	3,576	2,527	3,576	3,866	3,866
101.000-662.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	50,239	61,071	61,071	23,414	61,071	36,968	36,968
101.000-662.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	2,971	3,312	3,312	1,091	3,312	3,312	3,312
101.000-662.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	1,497	2,796	2,796	2,143	2,796	2,796	2,796
101.000-662.00-727.000	SUPPLIES - GENERAL	1,975	3,500	3,500	1,844	3,500	3,500	3,500
	THE SUPPLIES WE HAVE RECEIVED FROM THE MAIN SUPPLY CLOSET NOT BEING SUPPLIED TO SAME LEVEL AS PREVIOIUS YEARS. NEED TO ORDER MORE IN HOUSE.							
101.000-662.00-741.000	SUPPLIES - GASOLINE/DIESEL	163	1,000	1,000	63	500	1,000	1,000
101.000-662.00-803.003	CONTRACT SVC - JUD-JURORS		2,000	2,000	0	1,000	3,600	3,600
	PROJECTED # OF JURY TRIALS BASED ON INCREASED FILINGS FROM THE PAO IS REFLECTED IN INCREASED COST							
101.000-662.00-803.004	CONTRACT SVC - JUD-WITNESSES	140	2,000	2,000	0	500	2,000	2,000
101.000-662.00-803.005	CONTRACT SVC - JUD-LEGAL FEES	24,929	25,000	25,000	12,456	25,000	25,000	25,000
	CASELOAD IS UP SO ARE THE NUMBER OF JUVENILES REQUESTING ATTORNEYS							
101.000-662.00-803.006	CONTRACT SVC - JUD-GUARDIAN AD LITEM	31,823	31,823	31,823	23,867	31,823	31,823	31,823
101.000-662.00-803.008	CONTRACT SVC - JUD-TRANSCRIPTS		1,000	1,000	1,934	1,000	1,000	1,000

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
101.000-662.00-803.010	CONTRACT SVC - JUD-VISITING JUDGE		3,000	3,000	2,000	3,000	4,000	4,000
	THERE IS A POSSIBILITY OF JUDGE REQUIRING MEDICAL PROCEDURE AND WANT TO MAKE SURE WE ARE COVERED SHOULD THAT TAKE PLACE.							
101.000-662.00-805.000	CONTRACT SVC - COMPUTER	7,744	14,000	14,000	11,334	16,500	17,000	17,000
	CHARGES FROM GT COUNTY FOR COMPUTER ACCESS TO ONBASE FOR JUDGE & STAFF							
	MONTHLY FEES OF STATE TRACKING PROGRAM THAT WILL BE REQUIRED							
101.000-662.00-855.000	COMMUNICATION - TELEPHONE	426	1,000	1,000	404	1,000	1,000	1,000
	MAY BE ADDING ADDITIONAL CELL PHONE							
101.000-662.00-861.000	TRANSPORT - TRAVEL	2,513	3,000	3,000	954	3,000	3,000	3,000
101.000-662.00-901.000	PRINTING AND PUBLISHING	57	300	300	0		300	300
	INCREASE DUE TO NEW JUDGE-CARDS, LETTERHEAD,ETC							
101.000-662.00-934.000	REPAIR/MAINT - EQUIPMENT	110	1,000	1,000	0	1,000	1,000	1,000
101.000-662.00-935.000	REPAIR/MAINT - VEHICLES	247	2,000	2,000	546	1,000	2,000	2,000
	OLDER VEHICLE THAT REQUIRES MORE MAINTENANCE. NOT SURE OF CAR PART COSTS RISING.							
101.000-662.00-941.000	RENTALS - EQUIPMENT	571	600	600	274	600	600	600
101.000-662.00-955.000	MISC - TRAINING/CONFERENCE	2,226	2,000	2,000	975	1,500	2,000	2,000
101.000-662.00-958.000	MISC - DUES SUBSCRIPTIONS LICENSES	589	1,500	1,500	1,031	1,500	1,500	1,500
101.000-662.00-980.000	CAP OUTLAY - EQUIPMENT	718	500	500	246	500	500	500
NET OF REVENUES/APPROPRIATIONS - 662.00 - FAMILY DIVISION - CIRCUI		**(439,238)**	**(520,180)**	**(520,180)**	**(236,474)**	**(516,254)**	**(387,097)**	**(387,097)**
Dept 672.01 - AGING - NOT REIMBURSED								
101.000-672.01-709.300	SALARIES/WAGES - PER DIEMS	1,435	1,400	1,400	840	1,400	1,500	1,500
101.000-672.01-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	110	120	120	64	100	120	120
101.000-672.01-861.000	TRANSPORT - TRAVEL	762	850	850	430	700	850	850
NET OF REVENUES/APPROPRIATIONS - 672.01 - AGING - NOT REIMBURSED		**(2,307)**	**(2,370)**	**(2,370)**	**(1,334)**	**(2,200)**	**(2,470)**	**(2,470)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 682.00 - VETERANS AFFAIRS								
101.000-682.00-702.000	SALARIES/WAGES - DEPT HEAD	61,518	64,272	64,272	43,832	64,272	66,858	66,858
101.000-682.00-707.000	SALARIES/WAGES - OTHER WAGES	39,007	42,106	67,024	27,994	42,106	43,713	43,713
101.000-682.00-708.000	SALARIES/WAGES - PART TIME	23,802	28,430	63,426	20,373	28,430	29,568	29,568
101.000-682.00-709.301	SALARIES/WAGES - PER DIEMS COMMITTEE	1,980	2,500	2,500	2,695	3,000	2,500	2,500
101.000-682.00-710.000	SALARIES/WAGES - PERSONAL LEAVE		550	550	38	250	550	550
101.000-682.00-714.000	PYRL TAX/BENEFIT - ANNUITY IN LIEU INSUR	10,377	8,688	8,688	5,439	8,688	8,688	8,688
101.000-682.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	10,440	10,879	10,879	7,866	10,879	10,954	10,954
101.000-682.00-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE				6,553	11,500	21,212	21,212
101.000-682.00-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	3,212	3,000	3,000	2,312	3,000	2,591	2,591
101.000-682.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	22,060	25,172	25,172	16,146	21,560	32,811	32,811
101.000-682.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	1,372	1,357	1,357	806	1,357	1,357	1,357
101.000-682.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	557	585	585	408	585	585	585
101.000-682.00-727.000	SUPPLIES - GENERAL	6,472	24,000	23,550	16,334	10,000	3,500	3,500
101.000-682.00-727.002	SUPPLIES - GRANT	923			0		0	0
101.000-682.00-741.000	SUPPLIES - GASOLINE/DIESEL	870	3,000	3,000	1,073	3,000	3,500	3,500
	ACVA VAN WILL NEED NEW TIRES IN 2027 // VETERAN RIDE PROGRAM HAS BECOME A STAPLE FOR VETERANS							
101.000-682.00-802.000	CONTRACTUAL SERVICES	830			268	268	4,200	4,200
	THIS INCLUDES NEW CHARGES FOR ADOBE ACCESS & SHREDDING							
101.000-682.00-855.000	COMMUNICATION - TELEPHONE	2,134	1,800	1,800	1,566	1,301	900	900
	REDUCING VSO CELL PHONE							
101.000-682.00-901.000	PRINTING AND PUBLISHING	1,760	2,000	2,000	476	1,000	1,000	1,000
	AS WE ARE CHANGING THE WAY WE UTILIZE CVSF GRANT I DONT NEED AAS MUCH FROM THE COUNTY IN THIS CATEGORY							
101.000-682.00-941.000	RENTALS - EQUIPMENT	374		450	170	450	450	450
101.000-682.00-955.000	MISC - TRAINING/CONFERENCE	1,200	3,000	3,000	400	2,000	2,000	2,000
101.000-682.00-955.200	MISC - CONFERENCE				800		0	0
	WE WILL BUDGET THIS WITH THE GRANT MONIES WE RECIEVE							
101.000-682.00-958.000	MISC - DUES SUBSCRIPTIONS LICENSES	320	500	500	200	200	200	200
NET OF REVENUES/APPROPRIATIONS - 682.00 - VETERANS AFFAIRS		**(189,208)**	**(221,839)**	**(281,753)**	**(155,749)**	**(213,846)**	**(237,137)**	**(237,137)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 694.00 - HOUSING - ADMINISTRATION								
101.000-694.00-805.000	CONTRACT SVC - COMPUTER	81					0	
101.000-694.00-805.002	CONTRACT SVC - COMPUTER-SOFTWARE	1,465	1,600	1,600	1,465	1,465	1,600	1,600
101.000-694.00-901.000	PRINTING AND PUBLISHING		700	700	274	700	700	700
NET OF REVENUES/APPROPRIATIONS - 694.00 - HOUSING - ADMINISTRATI(		**(1,546)**	**(2,300)**	**(2,300)**	**(1,739)**	**(2,165)**	**(2,300)**	**(2,300)**
Dept 701.00 - PLANNING COMMISSION								
101.000-701.00-709.300	SALARIES/WAGES - PER DIEMS	764	1,000	1,000	280	500	1,000	1,000
101.000-701.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	58	70	70	21	50	70	70
101.000-701.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	7	10	10	3	5	10	10
101.000-701.00-727.000	SUPPLIES - GENERAL	(172)	100	100	0	100	100	100
101.000-701.00-727.100	SUPPLIES - BOOKS	91	200	200	0	200	150	150
101.000-701.00-861.000	TRANSPORT - TRAVEL	200	400	400	175	350	400	400
101.000-701.00-901.000	PRINTING AND PUBLISHING		250	250	0	250	250	250
101.000-701.00-958.000	MISC - DUES SUBSCRIPTIONS LICENSES	849	950	950	853	950	900	900
NET OF REVENUES/APPROPRIATIONS - 701.00 - PLANNING COMMISSION		**(1,797)**	**(2,980)**	**(2,980)**	**(1,332)**	**(2,405)**	**(2,880)**	**(2,880)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 710.00 - MSU EXTENSION								
101.000-710.00-703.000	SALARIES/WAGES - DEPUTY 1, OFFICE MGR	40,464	43,144	43,144	21,293	43,144	43,160	43,160
101.000-710.00-705.000	SALARIES/WAGES - OTHER WAGES	13,695			0		0	0
101.000-710.00-709.000	SALARIES/WAGES - OT/HOLIDAY		500	500	0	500	500	500
101.000-710.00-710.000	SALARIES/WAGES - PERSONAL LEAVE		660	660	0	660	660	660
101.000-710.00-714.000	PYRL TAX/BENEFIT - ANNUITY IN LIEU INSUR				1,838	1,504	2,000	2,000
101.000-710.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	4,114	3,390	3,390	1,826	3,390	3,391	3,391
101.000-710.00-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	21,228	24,570	24,570	0		24,570	24,570
101.000-710.00-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	1,243	1,500	1,500	0		1,500	1,500
101.000-710.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	8,837	10,192	10,192	3,715	7,000	10,196	10,196
101.000-710.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	492	564	564	222	564	564	564
101.000-710.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	239	251	251	176	251	251	251
101.000-710.00-727.000	SUPPLIES - GENERAL	960	1,650	1,650	1,412	1,650	1,200	1,200
101.000-710.00-805.003	CONTRACT SVC - COMPUTER-SOFTWARE/LIC		350	350	0	350	200	200
101.000-710.00-854.000	COMMUNICATION - PO BOX	110	110	110	114	114	114	114
101.000-710.00-861.000	TRANSPORT - TRAVEL		150	150	0	50	150	150
101.000-710.00-901.000	PRINTING AND PUBLISHING	36	50	50	36	36	50	50
101.000-710.00-959.016	APPROP - MSUE ASSESSMENT	62,173	50,925	50,925	50,925	50,925	52,453	52,453
NET OF REVENUES/APPROPRIATIONS - 710.00 - MSU EXTENSION		**(153,591)**	**(138,006)**	**(138,006)**	**(81,557)**	**(110,138)**	**(140,959)**	**(140,959)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 711.00 - REGISTER OF DEEDS								
101.000-711.00-702.000	SALARIES/WAGES - DEPT HEAD	72,825	76,617	76,617	51,955	76,617	82,861	82,861
101.000-711.00-703.000	SALARIES/WAGES - DEPUTY 1, OFFICE MGR	45,859	48,605	48,605	33,171	48,605	51,038	51,038
101.000-711.00-705.000	SALARIES/WAGES - OTHER WAGES	67,432	82,353	82,353	56,141	82,353	87,260	87,260
101.000-711.00-714.000	PYRL TAX/BENEFIT - ANNUITY IN LIEU INSUR	7,619	8,688	8,688	5,893	8,688	8,688	8,688
101.000-711.00-714.002	PYRL TAX/BENEFIT - 1:1 RATIO ANNUITY	959	1,200	1,200	1,168	1,200	1,530	1,530
101.000-711.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	14,625	16,545	16,545	11,485	16,545	16,919	16,919
101.000-711.00-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	39,901	39,352	39,352	26,891	39,352	42,461	42,461
101.000-711.00-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	3,345	3,132	3,132	2,217	3,132	3,501	3,501
101.000-711.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	38,423	46,500	46,500	30,836	46,500	48,190	48,190
101.000-711.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	1,638	1,536	1,536	1,078	1,536	1,536	1,536
101.000-711.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	818	859	859	597	859	859	859
101.000-711.00-727.000	SUPPLIES - GENERAL	5,771	6,000	5,886	4,044	5,886	6,000	6,000
101.000-711.00-805.011	CONTRACT SVC - COMPUTER-MAINT LIBERS		4,000	4,000	0	4,000	4,000	4,000
101.000-711.00-854.000	COMMUNICATION - PO BOX			114	114	114	125	125
101.000-711.00-861.000	TRANSPORT - TRAVEL	3,419	3,600	3,600	3,350	3,600	3,800	3,600
	POTENTIAL OUT OF STATE CONFERENCE							
101.000-711.00-934.000	REPAIR/MAINT - EQUIPMENT	2,971	500	500	523	500	500	500
101.000-711.00-941.000	RENTALS - EQUIPMENT	156			0		0	0
101.000-711.00-955.000	MISC - TRAINING/CONFERENCE	1,756	300	300	1,497	822	500	500
101.000-711.00-958.000	MISC - DUES SUBSCRIPTIONS LICENSES	877	1,100	1,100	311	1,100	1,100	1,100
101.000-711.00-980.000	CAP OUTLAY - EQUIPMENT		1,000	1,000	144	1,000	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - 711.00 - REGISTER OF DEEDS		**(308,394)**	**(341,887)**	**(341,887)**	**(231,415)**	**(342,409)**	**(361,868)**	**(361,668)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 711.10 - MICROFILM 2006								
101.000-711.10-727.000	SUPPLIES - GENERAL	907	1,000	1,000	378	1,000	1,000	1,000
101.000-711.10-802.000	CONTRACTUAL SERVICES	6,102	7,000	7,000	2,457	7,000	7,000	7,000
101.000-711.10-861.000	TRANSPORT - TRAVEL	538	250	250	325	250	300	300
101.000-711.10-934.000	REPAIR/MAINT - EQUIPMENT	40	600	600	0	600	600	600
101.000-711.10-939.000	REPAIR/MAINT - EQUIP MAINT AGREEMENTS	254	2,000	2,000	0	2,000	2,000	2,000
101.000-711.10-980.000	CAP OUTLAY - EQUIPMENT	585	400	400	0	400	400	400
NET OF REVENUES/APPROPRIATIONS - 711.10 - MICROFILM 2006		**(8,426)**	**(11,250)**	**(11,250)**	**(3,160)**	**(11,250)**	**(11,300)**	**(11,300)**
Dept 711.20 - PLAT BOARD								
101.000-711.20-709.300	SALARIES/WAGES - PER DIEMS		250	250	0	250	250	250
NET OF REVENUES/APPROPRIATIONS - 711.20 - PLAT BOARD			**(250)**	**(250)**	**0**	**(250)**	**(250)**	**(250)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 713.00 - SURVEY & REMONUMENTATION								
101.000-713.00-727.000	SUPPLIES - GENERAL	3,626			0		4,000	4,000
101.000-713.00-802.000	CONTRACTUAL SERVICES	42,242	45,000	42,534	0	42,534	45,000	45,000
NET OF REVENUES/APPROPRIATIONS - 713.00 - SURVEY & REMONUMENTA		**(45,868)**	**(45,000)**	**(42,534)**	**0**	**(42,534)**	**(49,000)**	**(49,000)**
Dept 728.00 - ECONOMIC DEVELOPMENT COMM.								
101.000-728.00-709.300	SALARIES/WAGES - PER DIEMS	1,367	2,500	2,500	1,050	2,100	2,100	2,100
101.000-728.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	105	200	200	80	160	175	175
101.000-728.00-718.000	PYRL TAX/BENEFIT - RETIREMENT		30	30	0	15	15	15
101.000-728.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	11	20	20	5	10	15	15
101.000-728.00-802.000	CONTRACTUAL SERVICES	3,000	5,000	5,000	0		10,000	0
101.000-728.00-861.000	TRANSPORT - TRAVEL	789	1,100	1,100	607	1,100	1,200	1,200
101.000-728.00-955.000	MISC - TRAINING/CONFERENCE	10	1,000	1,000	25	200	100	100
101.000-728.00-958.000	MISC - DUES SUBSCRIPTIONS LICENSES	1,775	1,500	1,500	(470)	1,500	1,775	1,775
	CHAMBER MEMBERSHIPS - BELLAIRE, CL, ER, ELLSWORTH, MANCELONA, MICHIGAN CHAMBER							
NET OF REVENUES/APPROPRIATIONS - 728.00 - ECONOMIC DEVELOPMEN		**(7,057)**	**(11,350)**	**(11,350)**	**(1,297)**	**(5,085)**	**(15,380)**	**(5,380)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 901.00 - CAPITAL OUTLAY								
101.000-901.00-980.228	CAP OUTLAY - EQUIP-IT	19,898	71,000	71,000	0	71,000	70,000	70,000
	BACKUP FILE SERVER							
	COUNTY BUILDING SWITCH REPLACEMENT							
101.000-901.00-980.257	CAP OUTLAY - EQUIP-EQUALIZATION DEPT	52,409			0		0	0
101.000-901.00-980.265	CAP OUTLAY - EQUIP-BUILDING AND GROUNDS	832,885	188,000	188,000	46,251	60,000	455,000	455,000
	STORAGE BUILDING ROOF $70K; COUNTY BUILDING ROOF $250K; 1905 ELEVATOR UPDRAGE $135K							
101.000-901.00-980.283	CAP OUTLAY - EQUIP-CIRCUIT COURT	14,400			0		0	0
101.000-901.00-980.301	CAP OUTLAY - EQUIP-SHERIFF	42,354	27,752	27,752	1,545	1,545	28,600	28,600
	PHASED REPLACEMENT OF TASERS (ORIGINAL START IN 2026; SHIFTED TO 2027 START)							
101.000-901.00-980.523	CAP OUTLAY - EQUIP-DAMS				31,356	12,430	0	0
101.000-901.00-980.690	CAP OUTLAY - EQUIP-MEADOW VIEW	37,850	195,000	195,000	0	63,378	288,724	288,724
	ELEVATOR: DOWNPAYMENT OF $63,378 TO BE PAID IN 2026; TOTAL PROJECT QUOTE = $352,102							
NET OF REVENUES/APPROPRIATIONS - 901.00 - CAPITAL OUTLAY		**(999,796)**	**(481,752)**	**(481,752)**	**(79,152)**	**(208,353)**	**(842,324)**	**(842,324)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 902.00 - CAPITAL OUTLAY-COMPUTERS								
101.000-902.00-980.172	CAP OUTLAY - EQUIP-CO ADMINISTRATOR		4,300	4,300	3,675	4,300	1,000	1,000
101.000-902.00-980.215	CAP OUTLAY - EQUIP-COUNTY CLERK		900	900	0	900	0	0
101.000-902.00-980.228	CAP OUTLAY - EQUIP-IT	1,600	1,200	1,200	999	999	0	0
101.000-902.00-980.253	CAP OUTLAY - EQUIP-TREASURER	810			0		0	0
101.000-902.00-980.270	CAP OUTLAY - EQUIP-HR				0		1,000	1,000
101.000-902.00-980.283	CAP OUTLAY - EQUIP-CIRCUIT COURT	1,311			0		1,700	1,700
101.000-902.00-980.286	CAP OUTLAY - EQUIP-DISTRICT COURT	2,943			0		2,000	2,000
101.000-902.00-980.294	CAP OUTLAY - EQUIP-PROPATE COURT	1,323			0		0	0
101.000-902.00-980.296	CAP OUTLAY - EQUIP-PROSECUTOR	2,306	1,500	1,500	999	1,500	1,700	1,700
101.000-902.00-980.301	CAP OUTLAY - EQUIP-SHERIFF	1,967	3,300	3,300	2,996	3,300	2,000	2,000
101.000-902.00-980.351	CAP OUTLAY - EQUIP-JAIL	2,430			0		0	0
101.000-902.00-980.352	CAP OUTLAY - EQUIP-ZERO TOLERANCE		900	900	0	900	1,700	1,700
101.000-902.00-980.430	CAP OUTLAY - EQUIP-ANIMAL CONTROL	810			0		1,000	1,000
101.000-902.00-980.523	CAP OUTLAY - EQUIP-DAMS				0		1,700	1,700
101.000-902.00-980.568	CAP OUTLAY - EQUIP-SOIL EROSION	1,617			0		0	0
101.000-902.00-980.682	CAP OUTLAY - EQUIP-VET. COUNSELOR		1,500	1,500	1,327	1,500	1,700	1,700
101.000-902.00-980.711	CAP OUTLAY - EQUIP-REGISTER OF DEED	6,171			0		0	0
NET OF REVENUES/APPROPRIATIONS - 902.00 - CAPITAL OUTLAY-COMPUT		**(23,288)**	**(13,600)**	**(13,600)**	**(9,996)**	**(13,399)**	**(15,500)**	**(15,500)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 966.00 - APPROPRIATIONS								
101.000-966.00-959.002	APPROP - ACD FORESTRY		102,127	66,145	51,064	66,145	0	0
101.000-966.00-959.004	APPROP - COMMUNITY CORRECTIONS	23,000	23,000	23,000	11,500	23,000	23,690	23,690
101.000-966.00-959.005	APPROP - FARM & FAMILY FAIR BD	7,000	6,000	6,000	6,000	6,000	0	0
101.000-966.00-959.006	APPROP - AREA AGENCY AGING	8,244	4,122	4,122	4,122	4,122	6,192	6,192
101.000-966.00-959.007	APPROP - NORTHERN LAKES ECONOMIC	78,234	85,276	85,276	85,276	85,276	91,536	91,536
101.000-966.00-959.008	APPROP - NW MI COUNCIL GOVERNMENTS	5,073	6,554	6,554	6,554	6,554	6,626	6,626
101.000-966.00-959.009	APPROP - CONSERVATION RESOURCE ALLIAN(	1,000			0		0	0
101.000-966.00-959.010	APPROP - WATERSHED CENTER	1,500			0		0	0
101.000-966.00-959.011	APPROP - COLLABORATIVE BOARD	18,000	12,000	12,000	8,995	12,000	14,000	12,000
101.000-966.00-959.017	APPROP - GRNA	53,957	50,000	50,000	50,000	50,000	68,709	50,000
	CONTRACTED AMOUNT IS $50,000							
101.000-966.00-959.018	APPROP - GLACIAL HILLS	25,000	5,400	5,400	5,400	5,400	12,000	0
101.000-966.00-959.019	APPROP - PADDLE ANTRIM	2,000			0		9,000	0
101.000-966.00-959.020	APPROP - TLPA	10,000			0		0	0
NET OF REVENUES/APPROPRIATIONS - 966.00 - APPROPRIATIONS		**(233,008)**	**(294,479)**	**(258,497)**	**(223,511)**	**(258,497)**	**(231,753)**	**(190,044)**

General Fund Expenditures

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 967.00 - TRANSFER OUT								
101.000-967.00-995.103	TRANSFER OUT - CAPITAL OUTLAY RESERVE *FOR FUTURE CIP PROJECTS*	410,000	384,248	384,248	384,248	384,248	0	0
101.000-967.00-995.108	TRANSFER OUT - GRASS RIVER	751,000			0		0	0
101.000-967.00-995.114	TRANSFER OUT - BLDGS AND STRUCTURES	2,389,199	1,550,433	6,089,255	6,050,433	6,050,433	1,000,000	1,100,922
101.000-967.00-995.235	TRANSFER OUT - ENERGY FUND	8,000	8,000	8,000	8,000	8,000	8,000	0
101.000-967.00-995.246	TRANSFER OUT - K-9 FUND	1,000	1,370	1,370	1,370	1,370	0	0
101.000-967.00-995.252	TRANSFER OUT - HOUSING CDBG	28,922			0		0	0
101.000-967.00-995.260	TRANSFER OUT - INDIGENT DEFENSE	160,784	80,549	80,549	80,549	80,549	80,079	80,079
101.000-967.00-995.274	TRANSFER OUT - LEPC	2,500	4,000	4,000	4,000	4,000	4,000	4,000
101.000-967.00-995.292	TRANSFER OUT - CHILD CARE	50,000	50,000	50,000	50,000	50,000	80,000	80,000
101.000-967.00-995.293	TRANSFER OUT - VETERANS RELIEF	39,500	34,500	34,500	34,500	34,500	34,500	34,500
101.000-967.00-995.366	TRANSFER OUT - JAIL DEBT				0		1,700,000	1,700,000
101.000-967.00-995.581	TRANSFER OUT - AIRPORT	250,000	250,000	250,000	250,000	250,000	250,000	250,000
101.000-967.00-995.588	TRANSFER OUT - ACT		100,000	100,000	100,000	100,000	100,000	100,000
NET OF REVENUES/APPROPRIATIONS - 967.00 - TRANSFER OUT		**(4,090,905)**	**(2,463,100)**	**(7,001,922)**	**(6,963,100)**	**(6,963,100)**	**(3,256,579)**	**(3,349,501)**

Other Funds

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 103.000 - CAPITAL OUTLAY RESERVE								
Dept 000.00								
103.000-000.00-665.000	INTEREST EARNED INVEST & CDS	32,569	26,500	26,500	25,479	30,000	26,500	26,500
103.000-000.00-669.000	UNREALIZED GAIN/LOSS	845			(1,569)	(1,569)	0	0
103.000-000.00-699.101	TRANSFER IN - GENERAL FUND	410,000	384,248	384,248	384,248	384,248	0	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**443,414**	**410,748**	**410,748**	**408,158**	**412,679**	**26,500**	**26,500**
Dept 967.00 - TRANSFER OUT								
103.000-967.00-995.101	TRANSFER OUT - GENERAL FUND				0		226,600	226,600
	PLANNED ASSISTANCE TO FUND 101 FOR CAPITAL PROJECTS							
NET OF REVENUES/APPROPRIATIONS - 967.00 - TRANSFER OUT					**0**		**(226,600)**	**(226,600)**
ESTIMATED REVENUES - FUND 103.000		**443,414**	**410,748**	**410,748**	**408,158**	**412,679**	**26,500**	**26,500**
APPROPRIATIONS - FUND 103.000					**0**		**226,600**	**226,600**
NET OF REVENUES/APPROPRIATIONS - FUND 103.000		**443,414**	**410,748**	**410,748**	**408,158**	**412,679**	**(200,100)**	**(200,100)**
BEGINNING FUND BALANCE		686,586	1,130,000	1,130,000	1,130,000	1,130,000	1,542,679	1,542,679
ENDING FUND BALANCE		1,130,000	1,540,748	1,540,748	1,538,158	1,542,679	1,342,579	1,342,579

Other Funds

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 104.000 - DAMS RESERVE								
Dept 000.00								
104.000-000.00-540.501	STATE GRANT - PUB WORKS-DAMS	220,235			206,212		0	0
104.000-000.00-665.000	INTEREST EARNED INVEST & CDS	18,439	15,000	15,000	9,929	15,000	15,000	15,000
104.000-000.00-669.000	UNREALIZED GAIN/LOSS	155			(809)		0	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**238,829**	**15,000**	**15,000**	**215,332**	**15,000**	**15,000**	**15,000**
Dept 523.00 - DAMS AND DAMS OPERATOR								
104.000-523.00-995.101	TRANSFER OUT - GENERAL FUND		200,000	200,000	200,000	200,000	250,000	250,000
NET OF REVENUES/APPROPRIATIONS - 523.00 - DAMS AND DAMS OPERATOR			**(200,000)**	**(200,000)**	**(200,000)**	**(200,000)**	**(250,000)**	**(250,000)**
Dept 901.00 - CAPITAL OUTLAY								
104.000-901.00-980.523	CAP OUTLAY - EQUIP-DAMS	236,734			239,223		0	0
NET OF REVENUES/APPROPRIATIONS - 901.00 - CAPITAL OUTLAY		**(236,734)**			**(239,223)**		**0**	**0**
ESTIMATED REVENUES - FUND 104.000		**238,829**	**15,000**	**15,000**	**215,332**	**15,000**	**15,000**	**15,000**
APPROPRIATIONS - FUND 104.000		**236,734**	**200,000**	**200,000**	**439,223**	**200,000**	**250,000**	**250,000**
NET OF REVENUES/APPROPRIATIONS - FUND 104.000		**2,095**	**(185,000)**	**(185,000)**	**(223,891)**	**(185,000)**	**(235,000)**	**(235,000)**
BEGINNING FUND BALANCE		580,882	582,977	582,977	582,977	582,977	397,977	397,977
ENDING FUND BALANCE		582,977	397,977	397,977	359,086	397,977	162,977	162,977

Other Funds

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 106.000 - SPECIAL PROJECTS RESERVE								
Dept 000.00								
106.000-000.00-665.000	INTEREST EARNED INVEST & CDS	8,301	7,800	7,800	2,150	2,150	4,000	0
106.000-000.00-669.000	UNREALIZED GAIN/LOSS	95			(360)		0	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**8,396**	**7,800**	**7,800**	**1,790**	**2,150**	**4,000**	**0**
Dept 966.00 - APPROPRIATIONS								
106.000-966.00-995.114	TRANSFER OUT - BLDGS AND STRUCTURES			260,636	260,636	260,636	0	0
NET OF REVENUES/APPROPRIATIONS - 966.00 - APPROPRIATIONS				**(260,636)**	**(260,636)**	**(260,636)**	**0**	**0**
ESTIMATED REVENUES - FUND 106.000		**8,396**	**7,800**	**7,800**	**1,790**	**2,150**	**4,000**	**0**
APPROPRIATIONS - FUND 106.000				**260,636**	**260,636**	**260,636**	**0**	**0**
NET OF REVENUES/APPROPRIATIONS - FUND 106.000		**8,396**	**7,800**	**(252,836)**	**(258,846)**	**(258,486)**	**4,000**	**0**
BEGINNING FUND BALANCE		250,448	258,845	258,845	258,845	258,845	359	359
ENDING FUND BALANCE		258,844	266,645	6,009	(1)	359	4,359	359

Other Funds

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 108.000 - GRASS RIVER								
Dept 000.00								
108.000-000.00-538.701	FED GRANTS-CAP- REC	(50,133)			0		0	0
108.000-000.00-579.700	STATE CAPITAL - RECREATION	662,602	118,282	118,282	174,731	165,000	0	0
108.000-000.00-665.000	INTEREST EARNED INVEST & CDS	2,555	3,000	3,000	4,069	3,000	3,000	3,000
108.000-000.00-674.000	PRIV CONTRIB - OPER	(30,727)	400,000	400,000	447,871	400,000	0	0
108.000-000.00-699.108	TRANSFER IN - GRASS RIVER		26,242	26,242	0		0	0
108.000-000.00-699.213	TRANSFER IN - GAS & OIL ROYALTY REV	751,000			0		0	0
108.000-000.00-699.223	TRANSFER IN - FORESTRY FUND		100,000	100,000	100,000	100,000	100,000	100,000
NET OF REVENUES/APPROPRIATIONS - 000.00		**1,335,297**	**647,524**	**647,524**	**726,671**	**668,000**	**103,000**	**103,000**
Dept 751.00 - PARK								
108.000-751.00-921.000	UTILITIES - ELECTRIC	344	625	625	0		0	0
108.000-751.00-933.000	REPAIR/MAINT - BUILDING	140			0		0	0
NET OF REVENUES/APPROPRIATIONS - 751.00 - PARK		**(484)**	**(625)**	**(625)**	**0**		**0**	**0**
Dept 901.00 - CAPITAL OUTLAY								
108.000-901.00-980.000	CAP OUTLAY - EQUIPMENT	1,389,856	646,899	646,899	227,416	268,000	0	0
NET OF REVENUES/APPROPRIATIONS - 901.00 - CAPITAL OUTLAY		**(1,389,856)**	**(646,899)**	**(646,899)**	**(227,416)**	**(268,000)**	**0**	**0**
ESTIMATED REVENUES - FUND 108.000		**1,335,297**	**647,524**	**647,524**	**726,671**	**668,000**	**103,000**	**103,000**
APPROPRIATIONS - FUND 108.000		**1,390,340**	**647,524**	**647,524**	**227,416**	**268,000**	**0**	**0**
NET OF REVENUES/APPROPRIATIONS - FUND 108.000		**(55,043)**			**499,255**	**400,000**	**103,000**	**103,000**
BEGINNING FUND BALANCE		55,857	814	814	814	814	400,814	400,814
ENDING FUND BALANCE		814	814	814	500,069	400,814	503,814	503,814

Other Funds

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 109.000 - GRASS RIVER CENTER								
Dept 000.00								
109.000-000.00-665.000	INTEREST EARNED INVEST & CDS	6,517	6,000	6,000	3,800	6,000	6,000	6,000
109.000-000.00-669.000	UNREALIZED GAIN/LOSS	74			(282)		0	0
109.000-000.00-933.000	REPAIR/MAINT - BUILDING	689	2,000	2,000	2,846	2,000	2,500	2,500
ESTIMATED REVENUES - FUND 109.000		**6,591**	**6,000**	**6,000**	**3,518**	**6,000**	**6,000**	**6,000**
APPROPRIATIONS - FUND 109.000		**689**	**2,000**	**2,000**	**2,846**	**2,000**	**2,500**	**2,500**
NET OF REVENUES/APPROPRIATIONS - FUND 109.000		**5,902**	**4,000**	**4,000**	**672**	**4,000**	**3,500**	**3,500**
BEGINNING FUND BALANCE		196,606	202,509	202,509	202,509	202,509	206,509	206,509
ENDING FUND BALANCE		202,508	206,509	206,509	203,181	206,509	210,009	210,009

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 111.000 - GIS OPERATIONS								
Dept 000.00								
111.000-000.00-635.903	SVC CHG - GEN-GIS COPIES	3,758	2,000	2,000	3,599	4,000	4,210	4,210
111.000-000.00-665.000	INTEREST EARNED INVEST & CDS	751	650	650	428	700	600	600
111.000-000.00-669.000	UNREALIZED GAIN/LOSS	9			(31)		0	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**4,518**	**2,650**	**2,650**	**3,996**	**4,700**	**4,810**	**4,810**
Dept 257.00 - EQUALIZATION								
111.000-257.00-727.000	SUPPLIES - GENERAL	1,200	1,400	2,600	696	2,000	1,400	1,400
111.000-257.00-805.003	CONTRACT SVC - COMPUTER-SOFTWARE/LIC	1,750	1,900	1,900	1,575	1,900	2,000	2,000
111.000-257.00-861.000	TRANSPORT - TRAVEL	709	1,100	1,100	61	1,100	1,000	1,000
111.000-257.00-955.000	MISC - TRAINING/CONFERENCE	350	1,000	1,000	350	500	500	500
111.000-257.00-958.000	MISC - DUES SUBSCRIPTIONS LICENSES	100	200	200	0	200	100	100
111.000-257.00-980.000	CAP OUTLAY - EQUIPMENT				0		20,000	20,000
	44-INCH PLOTTER & SCANNER REPLACEMENT							
NET OF REVENUES/APPROPRIATIONS - 257.00 - EQUALIZATION		**(4,109)**	**(5,600)**	**(6,800)**	**(2,682)**	**(5,700)**	**(25,000)**	**(25,000)**
ESTIMATED REVENUES - FUND 111.000		**4,518**	**2,650**	**2,650**	**3,996**	**4,700**	**4,810**	**4,810**
APPROPRIATIONS - FUND 111.000		**4,109**	**5,600**	**6,800**	**2,682**	**5,700**	**25,000**	**25,000**
NET OF REVENUES/APPROPRIATIONS - FUND 111.000		**409**	**(2,950)**	**(4,150)**	**1,314**	**(1,000)**	**(20,190)**	**(20,190)**
BEGINNING FUND BALANCE		20,781	21,190	21,190	21,190	21,190	20,190	20,190
ENDING FUND BALANCE		21,190	18,240	17,040	22,504	20,190	0	0

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 114.000 - CAP PROJ- CO BLDGS & STRUCTURES								
Dept 000.00								
114.000-000.00-631.009	SVC CHG - SHF-INMATE REIM-ROOM/BOARD	21			6		0	0
114.000-000.00-665.000	INTEREST EARNED INVEST & CDS	32,050	6,000	6,000	106,066	150,000	30,000	30,000
114.000-000.00-669.000	UNREALIZED GAIN/LOSS	3,388			(3,461)		0	0
114.000-000.00-699.101	TRANSFER IN - GENERAL FUND	2,389,199	1,550,433	6,089,255	6,050,433	6,050,433	1,000,000	1,000,000
114.000-000.00-699.106	TRANSFER IN - SPECIAL PROJ RESERVE			260,636	260,636	260,636	0	0
114.000-000.00-699.113	TRANSFER IN - SELF INSURED RESERVE			328,243	328,243	328,243	0	0
114.000-000.00-699.251	TRANSFER IN - HOUSING INCOME			18,050	0		0	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**2,424,658**	**1,556,433**	**6,702,184**	**6,741,923**	**6,789,312**	**1,030,000**	**1,030,000**
Dept 351.00 - JAIL								
114.000-351.00-802.000	CONTRACTUAL SERVICES			4,645,750	694,278	1,000,000	9,000,000	9,000,000
NET OF REVENUES/APPROPRIATIONS - 351.00 - JAIL				**(4,645,750)**	**(694,278)**	**(1,000,000)**	**(9,000,000)**	**(9,000,000)**
ESTIMATED REVENUES - FUND 114.000		**2,424,658**	**1,556,433**	**6,702,184**	**6,741,923**	**6,789,312**	**1,030,000**	**1,030,000**
APPROPRIATIONS - FUND 114.000				**4,645,750**	**694,278**	**1,000,000**	**9,000,000**	**9,000,000**
NET OF REVENUES/APPROPRIATIONS - FUND 114.000		**2,424,658**	**1,556,433**	**2,056,434**	**6,047,645**	**5,789,312**	**(7,970,000)**	**(7,970,000)**
BEGINNING FUND BALANCE		68,627	2,493,286	2,493,286	2,493,286	2,493,286	8,282,598	8,282,598
ENDING FUND BALANCE		2,493,285	4,049,719	4,549,720	8,540,931	8,282,598	312,598	312,598

Other Funds

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 213.000 - GAS & OIL ROYALTIES RESERVE								
Dept 000.00								
213.000-000.00-665.000	INTEREST EARNED INVEST & CDS	11,950	3,000	3,000	4,887	5,810	5,000	5,000
213.000-000.00-668.000	ROYALTIES - GAS & OIL	30,889	10,000	10,000	9,486	12,500	10,000	10,000
213.000-000.00-669.000	UNREALIZED GAIN/LOSS	175			(538)	(538)	0	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**43,014**	**13,000**	**13,000**	**13,835**	**17,772**	**15,000**	**15,000**
Dept 967.00 - TRANSFER OUT								
213.000-967.00-995.508	TRANSFER OUT - PARKS	275,000			0		35,000	35,000
	CIP PROJECTS: $15K NOTEWARES PLAYSAPE; $20K WETZEL LAKE FISHING DOCK							
NET OF REVENUES/APPROPRIATIONS - 967.00 - TRANSFER OUT		**(275,000)**			**0**		**(35,000)**	**(35,000)**
ESTIMATED REVENUES - FUND 213.000		**43,014**	**13,000**	**13,000**	**13,835**	**17,772**	**15,000**	**15,000**
APPROPRIATIONS - FUND 213.000		**275,000**			**0**		**35,000**	**35,000**
NET OF REVENUES/APPROPRIATIONS - FUND 213.000		**(231,986)**	**13,000**	**13,000**	**13,835**	**17,772**	**(20,000)**	**(20,000)**
BEGINNING FUND BALANCE		344,023	112,036	112,036	112,036	112,036	129,808	129,808
ENDING FUND BALANCE		112,037	125,036	125,036	125,871	129,808	109,808	109,808

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 214.001 - LAW ENFORCEMENT CPE								
Dept 000.00								
214.001-000.00-543.000	STATE GRANT - PUBLIC SAFETY	38,000			0		18,000	18,000
214.001-000.00-665.000	INTEREST EARNED INVEST & CDS	626	100	100	899	1,000	1,000	1,000
214.001-000.00-669.000	UNREALIZED GAIN/LOSS	55			(65)		0	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**38,681**	**100**	**100**	**834**	**1,000**	**19,000**	**19,000**
Dept 301.00 - SHERIFF								
214.001-301.00-861.000	TRANSPORT - TRAVEL			3,000	0		0	0
214.001-301.00-955.000	MISC - TRAINING/CONFERENCE			20,400	0	15,000	20,000	20,000
	THE STATE HAS BEEN ALLOCATING $1000 PER CERTIFIED DEPUTY FOR TRAINING. AS OF 7-23-2026 THE EXACT AMOUNT FOR 2027 HAS NOT BEEN SET. MCOLES WILL ADVISE WHEN THEY KNOW.							
NET OF REVENUES/APPROPRIATIONS - 301.00 - SHERIFF				**(23,400)**	**0**	**(15,000)**	**(20,000)**	**(20,000)**
ESTIMATED REVENUES - FUND 214.001		**38,681**	**100**	**100**	**834**	**1,000**	**19,000**	**19,000**
APPROPRIATIONS - FUND 214.001				**23,400**	**0**	**15,000**	**20,000**	**20,000**
NET OF REVENUES/APPROPRIATIONS - FUND 214.001		**38,681**	**100**	**(23,300)**	**834**	**(14,000)**	**(1,000)**	**(1,000)**
BEGINNING FUND BALANCE		9,165	47,847	47,847	47,847	47,847	33,847	33,847
ENDING FUND BALANCE		47,846	47,947	24,547	48,681	33,847	32,847	32,847

Other Funds

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 215.000 - FRIEND OF THE COURT								
Dept 000.00								
215.000-000.00-624.500	SVC CHG - FRIEND OF COURT	4,450	5,200	5,200	2,660	5,200	5,200	5,200
215.000-000.00-624.501	SVC CHG - FOC DRIVER LIC CLEARANCE	30			0		0	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**4,480**	**5,200**	**5,200**	**2,660**	**5,200**	**5,200**	**5,200**
Dept 289.00 - FRIEND OF THE COURT								
215.000-289.00-700.000	EXPENDITURES	4,190	4,800	4,800	2,130	5,200	5,200	5,200
NET OF REVENUES/APPROPRIATIONS - 289.00 - FRIEND OF THE COURT		**(4,190)**	**(4,800)**	**(4,800)**	**(2,130)**	**(5,200)**	**(5,200)**	**(5,200)**
ESTIMATED REVENUES - FUND 215.000		**4,480**	**5,200**	**5,200**	**2,660**	**5,200**	**5,200**	**5,200**
APPROPRIATIONS - FUND 215.000		**4,190**	**4,800**	**4,800**	**2,130**	**5,200**	**5,200**	**5,200**
NET OF REVENUES/APPROPRIATIONS - FUND 215.000		**290**	**400**	**400**	**530**		**0**	**0**
BEGINNING FUND BALANCE		365	655	655	655	655	655	655
ENDING FUND BALANCE		655	1,055	1,055	1,185	655	655	655

Other Funds

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 216.000 - MEDICAL MARIHUANA OPERATION & OVERSIGHT								
Dept 000.00								
216.000-000.00-540.602	STATE GRANT - PUB WORKS-MED MARIHUANA	17,264	17,265	17,265	22,170	22,155	25,000	25,000
NET OF REVENUES/APPROPRIATIONS - 000.00		**17,264**	**17,265**	**17,265**	**22,170**	**22,155**	**25,000**	**25,000**
Dept 966.00 - APPROPRIATIONS								
216.000-966.00-959.003	APPROP - HEALTH DEPT	17,264	17,265	17,265	22,155	22,155	25,000	25,000
NET OF REVENUES/APPROPRIATIONS - 966.00 - APPROPRIATIONS		**(17,264)**	**(17,265)**	**(17,265)**	**(22,155)**	**(22,155)**	**(25,000)**	**(25,000)**
ESTIMATED REVENUES - FUND 216.000		**17,264**	**17,265**	**17,265**	**22,170**	**22,155**	**25,000**	**25,000**
APPROPRIATIONS - FUND 216.000		**17,264**	**17,265**	**17,265**	**22,155**	**22,155**	**25,000**	**25,000**
NET OF REVENUES/APPROPRIATIONS - FUND 216.000					**15**		**0**	**0**
BEGINNING FUND BALANCE								
ENDING FUND BALANCE					15		0	0

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 217.000 - ANIMAL CONTROL DONATIONS								
Dept 000.00								
217.000-000.00-665.000	INTEREST EARNED INVEST & CDS	2,019	500	500	666	900	500	500
217.000-000.00-669.000	UNREALIZED GAIN/LOSS	(22)			(49)	(49)	0	0
217.000-000.00-674.302	PRIV CONTRIB - PS-ANIMAL CTRL DONATION	10,178	17,500	17,500	5,500	6,000	6,300	6,300
217.000-000.00-674.708	PRIV CONTRIB - ANIMAL SHELTER FOOD						0	5,000
NET OF REVENUES/APPROPRIATIONS - 000.00		**12,175**	**18,000**	**18,000**	**6,117**	**6,851**	**6,800**	**11,800**
Dept 430.00 - ANIMAL CONTROL								
217.000-430.00-967.002	PROJECTS - GERKIN FROM DONATIONS						0	5,000
NET OF REVENUES/APPROPRIATIONS - 430.00 - ANIMAL CONTROL							**0**	**5,000**
Dept 901.00 - CAPITAL OUTLAY								
217.000-901.00-980.000	CAP OUTLAY - EQUIPMENT	44,454	54,000	54,000	7,460	20,000	0	0
	CIP: SIDEWALKS HAVE BEEN MOVED TO 2031 OR BEYOND							
NET OF REVENUES/APPROPRIATIONS - 901.00 - CAPITAL OUTLAY		**(44,454)**	**(54,000)**	**(54,000)**	**(7,460)**	**(20,000)**	**0**	**0**
ESTIMATED REVENUES - FUND 217.000		**12,175**	**18,000**	**18,000**	**6,117**	**6,851**	**6,800**	**11,800**
APPROPRIATIONS - FUND 217.000		**44,454**	**54,000**	**54,000**	**7,460**	**20,000**	**0**	**5,000**
NET OF REVENUES/APPROPRIATIONS - FUND 217.000		**(32,279)**	**(36,000)**	**(36,000)**	**(1,343)**	**(13,149)**	**6,800**	**6,800**
BEGINNING FUND BALANCE		67,222	34,943	34,943	34,943	34,943	21,794	21,794
ENDING FUND BALANCE		34,943	(1,057)	(1,057)	33,600	21,794	28,594	28,594

Other Funds

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 218.000 - COUNTY-WIDE RECYCLING								
Dept 000.00								
218.000-000.00-402.000	TAX - CURRENT TAX COUNTY	387,039	350,532	350,532	335,251	350,532	443,402	443,402
218.000-000.00-402.100	TAX - DDA RECAPTURE REIMBURSEMENT	314			0		0	0
218.000-000.00-410.000	TAX - PERSONAL PROP. TAX-COUNTY PORTION	14,463	15,781	15,781	16,031	15,781	17,490	17,490
218.000-000.00-411.000	TAX - DELINQUENT TAX COUNTY	25,919	25,038	25,038	26,461	26,627	0	0
218.000-000.00-429.000	TAX - COMM FOREST RESR-CO PORTION	60	42	42	58	58	116	116
218.000-000.00-429.010	TAX - COMM FOREST RESR-CO PORTION	61	20	20	0		0	0
218.000-000.00-432.000	TAX - P.I.L.T.	1,230	1,246	1,246	1,246	1,246	1,223	1,223
218.000-000.00-437.000	TAX - INDUSTRIAL FACILITIES TAX	1,414	1,321	1,321	1,321	1,321	1,257	1,257
218.000-000.00-445.100	TAX - INTEREST SUMMER	26	25	25	40	40	25	25
218.000-000.00-569.002	STATE GRANT - OTHER SBTE	96			276		0	0
218.000-000.00-573.000	STATE GRANT - GEN-LOCAL COMM STBL SHARE	4,548	4,000	4,000	5,627	5,627	4,800	4,800
218.000-000.00-665.000	INTEREST EARNED INVEST & CDS	13,623	12,000	12,000	9,636	12,000	13,200	13,200
218.000-000.00-669.000	UNREALIZED GAIN/LOSS	130			(370)	(370)	0	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**448,923**	**410,005**	**410,005**	**395,577**	**412,862**	**481,513**	**481,513**
Dept 529.00 - RECYCLING								
218.000-529.00-727.000	SUPPLIES - GENERAL		500	500	0		0	0
218.000-529.00-802.000	CONTRACTUAL SERVICES	391,400	436,142	436,142	268,509	436,142	475,000	472,000
	GFL CONTRACT EXPIRES AT END OF 2026, INCREASE IS EXPECTED: ACD BUDGET REQUEST IS $39,600; ADDL $4K FOR FENCING							
NET OF REVENUES/APPROPRIATIONS - 529.00 - RECYCLING		**(391,400)**	**(436,642)**	**(436,642)**	**(268,509)**	**(436,142)**	**(475,000)**	**(472,000)**
ESTIMATED REVENUES - FUND 218.000		**448,923**	**410,005**	**410,005**	**395,577**	**412,862**	**481,513**	**481,513**
APPROPRIATIONS - FUND 218.000		**391,400**	**436,642**	**436,642**	**268,509**	**436,142**	**475,000**	**472,000**
NET OF REVENUES/APPROPRIATIONS - FUND 218.000		**57,523**	**(26,637)**	**(26,637)**	**127,068**	**(23,280)**	**6,513**	**9,513**
BEGINNING FUND BALANCE		143,506	201,030	201,030	201,030	201,030	177,750	177,750
ENDING FUND BALANCE		201,029	174,393	174,393	328,098	177,750	184,263	187,263

Other Funds

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 225.000 - CONSERVATION DISTRICT								
Dept 000.00								
225.000-000.00-402.000	TAX - CURRENT TAX COUNTY	225,129	221,320	221,320	211,732	221,320	276,125	276,125
225.000-000.00-402.100	TAX - DDA RECAPTURE REIMBURSEMENT	183			0		0	0
225.000-000.00-410.000	TAX - PERSONAL PROP. TAX-COUNTY PORTION	8,414	9,967	9,967	10,126	10,126	10,892	10,892
225.000-000.00-411.000	TAX - DELINQUENT TAX COUNTY	15,073	15,808	15,808	16,704	16,808	0	0
225.000-000.00-429.000	TAX - COMM FOREST RESR-CO PORTION	35	2,633	2,633	37	37	72	72
225.000-000.00-429.010	TAX - COMM FOREST RESR-CO PORTION	35	10	10	0		0	0
225.000-000.00-432.000	TAX - P.I.L.T.	716	787	787	787	787	761	761
225.000-000.00-437.000	TAX - INDUSTRIAL FACILITIES TAX	823	834	834	834	834	783	783
225.000-000.00-445.100	TAX - INTEREST SUMMER	9	10	10	20	20	10	10
225.000-000.00-569.002	STATE GRANT - OTHER SBTE	57			169	169	0	0
225.000-000.00-573.000	STATE GRANT - GEN-LOCAL COMM STBL SHARE	2,688	2,700	2,700	3,274	3,274	2,700	2,700
225.000-000.00-665.000	INTEREST EARNED INVEST & CDS	1,313	1,200	1,200	1,021	1,100	1,800	1,800
225.000-000.00-669.000	UNREALIZED GAIN/LOSS	(3)			0		0	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**254,472**	**255,269**	**255,269**	**244,704**	**254,475**	**293,143**	**293,143**
Dept 253.00 - COUNTY TREASURER								
225.000-253.00-802.000	CONTRACTUAL SERVICES	256,990	255,269	255,269	279,569	279,660	268,141	268,141
NET OF REVENUES/APPROPRIATIONS - 253.00 - COUNTY TREASURER		**(256,990)**	**(255,269)**	**(255,269)**	**(279,569)**	**(279,660)**	**(268,141)**	**(268,141)**
ESTIMATED REVENUES - FUND 225.000		**254,472**	**255,269**	**255,269**	**244,704**	**254,475**	**293,143**	**293,143**
APPROPRIATIONS - FUND 225.000		**256,990**	**255,269**	**255,269**	**279,569**	**279,660**	**268,141**	**268,141**
NET OF REVENUES/APPROPRIATIONS - FUND 225.000		**(2,518)**			**(34,865)**	**(25,185)**	**25,002**	**25,002**
BEGINNING FUND BALANCE		2,702	183	183	183	183	(25,002)	(25,002)
ENDING FUND BALANCE		184	183	183	(34,682)	(25,002)	0	0

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 230.000 - ANTRIM CREEK								
Dept 000.00								
230.000-000.00-540.000	NEW GRANT				0		50,000	50,000
230.000-000.00-674.000	DONATIONS				0		1,000	1,000
230.000-000.00-629.000	T-SHIRT SALES						0	
230.000-000.00-665.000	INTEREST EARNED INVEST & CDS	1,692	1,600	1,600	1,064	1,600	1,400	1,400
230.000-000.00-665.600	ANTRIM CREEK ENDOWMENT INTEREST	8,160	8,000	8,000	8,760	8,760	8,500	8,500
230.000-000.00-669.000	UNREALIZED GAIN/LOSS	23			(72)		0	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**9,875**	**9,600**	**9,600**	**9,752**	**10,360**	**60,900**	**60,900**
Dept 751.00 - PARK								
230.000-751.00-708.000	SALARIES/WAGES - PART TIME	351			0		0	0
230.000-751.00-709.301	SALARIES/WAGES - PER DIEMS COMMITTEE	210	600	600	0	250	600	600
230.000-751.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	43	50	50	0		0	0
230.000-751.00-727.000	SUPPLIES - GENERAL				337		0	0
230.000-751.00-802.000	CONTRACTUAL SERVICES	2,101	2,200	2,200	1,750	2,200	3,400	3,400
	ADDITIONAL PORTA JOHNS 2027							
230.000-751.00-861.000	TRANSPORT - TRAVEL	46	125	125	0		125	125
230.000-751.00-932.000	REPAIR/MAINT - GROUNDS	1,496	3,000	3,000	1,441	2,000	3,000	3,000
230.000-751.00-980.000	CAP OUTLAY - EQUIPMENT			174,915	0		0	0
NET OF REVENUES/APPROPRIATIONS - 751.00 - PARK		**(4,247)**	**(5,975)**	**(180,890)**	**(3,528)**	**(4,450)**	**(7,125)**	**(7,125)**
ESTIMATED REVENUES - FUND 230.000		**9,875**	**9,600**	**9,600**	**9,752**	**10,360**	**60,900**	**60,900**
APPROPRIATIONS - FUND 230.000		**4,247**	**5,975**	**180,890**	**3,528**	**4,450**	**7,125**	**7,125**
NET OF REVENUES/APPROPRIATIONS - FUND 230.000		**5,628**	**3,625**	**(171,290)**	**6,224**	**5,910**	**53,775**	**53,775**
BEGINNING FUND BALANCE		46,552	52,180	52,180	52,180	52,180	58,090	58,090
ENDING FUND BALANCE		52,180	55,805	(119,110)	58,404	58,090	111,865	111,865

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 233.000 - TRANSFER STATION LAND LEASE								
Dept 000.00								
233.000-000.00-665.000	INTEREST EARNED INVEST & CDS	409	250	250	267	350	300	300
233.000-000.00-665.003	INTEREST - LEASES	1,303			0		0	0
233.000-000.00-667.000	RENT	6,000	6,000	6,000	6,000	6,000	6,000	6,000
233.000-000.00-669.000	UNREALIZED GAIN/LOSS	11			(18)	(18)	0	0
233.000-000.00-671.000	LEASES	(865)			0		0	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**6,858**	**6,250**	**6,250**	**6,249**	**6,332**	**6,300**	**6,300**
Dept 967.00 - TRANSFER OUT								
233.000-967.00-995.101	TRANSFER OUT - GENERAL FUND	6,500	6,000	6,000	6,000	6,000	6,000	6,000
NET OF REVENUES/APPROPRIATIONS - 967.00 - TRANSFER OUT		**(6,500)**	**(6,000)**	**(6,000)**	**(6,000)**	**(6,000)**	**(6,000)**	**(6,000)**
ESTIMATED REVENUES - FUND 233.000		**6,858**	**6,250**	**6,250**	**6,249**	**6,332**	**6,300**	**6,300**
APPROPRIATIONS - FUND 233.000		**6,500**	**6,000**	**6,000**	**6,000**	**6,000**	**6,000**	**6,000**
NET OF REVENUES/APPROPRIATIONS - FUND 233.000		**358**	**250**	**250**	**249**	**332**	**300**	**300**
BEGINNING FUND BALANCE		8,182	8,539	8,539	8,539	8,539	8,871	8,871
ENDING FUND BALANCE		8,540	8,789	8,789	8,788	8,871	9,171	9,171

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 235.000 - ENERGY SAVINGS								
Dept 000.00								
235.000-000.00-665.000	INTEREST EARNED INVEST & CDS	2,122	1,800	1,800	1,376	1,800	1,500	1,500
235.000-000.00-669.000	UNREALIZED GAIN/LOSS	33			(95)	(95)	0	0
235.000-000.00-699.101	TRANSFER IN - GENERAL FUND	8,000	8,000	8,000	8,000	8,000	8,000	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**10,155**	**9,800**	**9,800**	**9,281**	**9,705**	**9,500**	**1,500**
Dept 524.99 - ENERGY								
235.000-524.99-727.000	SUPPLIES - GENERAL		8,000	8,000	0		20,000	20,000
	HIGH-EFFICIENCY LIGHTING							
NET OF REVENUES/APPROPRIATIONS - 524.99 - ENERGY			**(8,000)**	**(8,000)**	**0**		**(20,000)**	**(20,000)**
ESTIMATED REVENUES - FUND 235.000		**10,155**	**9,800**	**9,800**	**9,281**	**9,705**	**9,500**	**1,500**
APPROPRIATIONS - FUND 235.000			**8,000**	**8,000**	**0**		**20,000**	**20,000**
NET OF REVENUES/APPROPRIATIONS - FUND 235.000		**10,155**	**1,800**	**1,800**	**9,281**	**9,705**	**(10,500)**	**(18,500)**
BEGINNING FUND BALANCE		58,252	68,407	68,407	68,407	68,407	78,112	78,112
ENDING FUND BALANCE		68,407	70,207	70,207	77,688	78,112	67,612	59,612

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 236.000 - 911 - TRAINING								
Dept 000.00								
236.000-000.00-400.000	REVENUE CONTROL	12,261	11,500	11,500	0		11,500	11,500
236.000-000.00-665.000	INTEREST EARNED INVEST & CDS	1,276	1,000	1,000	885	1,000	1,000	1,000
236.000-000.00-669.000	UNREALIZED GAIN/LOSS	29			(66)		0	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**13,566**	**12,500**	**12,500**	**819**	**1,000**	**12,500**	**12,500**
Dept 325.00 - E-911 OPERATIONS								
236.000-325.00-861.000	TRANSPORT - TRAVEL	91	1,500	1,500	0	1,500	1,500	1,500
236.000-325.00-955.000	MISC - TRAINING/CONFERENCE	140	10,000	10,000	750	10,000	10,000	10,000
NET OF REVENUES/APPROPRIATIONS - 325.00 - E-911 OPERATIONS		**(231)**	**(11,500)**	**(11,500)**	**(750)**	**(11,500)**	**(11,500)**	**(11,500)**
ESTIMATED REVENUES - FUND 236.000		**13,566**	**12,500**	**12,500**	**819**	**1,000**	**12,500**	**12,500**
APPROPRIATIONS - FUND 236.000		**231**	**11,500**	**11,500**	**750**	**11,500**	**11,500**	**11,500**
NET OF REVENUES/APPROPRIATIONS - FUND 236.000		**13,335**	**1,000**	**1,000**	**69**	**(10,500)**	**1,000**	**1,000**
BEGINNING FUND BALANCE		34,530	47,866	47,866	47,866	47,866	37,366	37,366
ENDING FUND BALANCE		47,865	48,866	48,866	47,935	37,366	38,366	38,366

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 237.000 - E-911 (WIRELESS)								
Dept 000.00								
237.000-000.00-543.010	STATE GRANT - PUB SAFETY-911 PER CAP	35,470	33,000	33,000	16,029	33,000	33,000	33,000
237.000-000.00-543.020	STATE GRANT - PUB SAFETY-911 EQUAL PMT	122,529	113,000	113,000	55,373	115,000	115,000	115,000
237.000-000.00-665.000	INTEREST EARNED INVEST & CDS	18,681	15,000	15,000	11,570	15,000	15,000	15,000
237.000-000.00-669.000	UNREALIZED GAIN/LOSS	13			(782)	(782)	0	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**176,693**	**161,000**	**161,000**	**82,190**	**162,218**	**163,000**	**163,000**
Dept 325.00 - E-911 OPERATIONS								
237.000-325.00-941.001	RENTALS - EQUIPMENT LEASE				0		205,702	205,702
	2027-2036 MOTOROLA LEASE FOR TOWER UPGRADE; ON COMPLETION OWNERSHIP WILL TRANSFER TO COUNTY							
NET OF REVENUES/APPROPRIATIONS - 325.00 - E-911 OPERATIONS					**0**		**(205,702)**	**(205,702)**
Dept 901.00 - CAPITAL OUTLAY								
237.000-901.00-980.325	CAP OUTLAY - EQUIP-911	89,634	230,000	230,000	20,673	250,673	0	0
NET OF REVENUES/APPROPRIATIONS - 901.00 - CAPITAL OUTLAY		**(89,634)**	**(230,000)**	**(230,000)**	**(20,673)**	**(250,673)**	**0**	**0**
ESTIMATED REVENUES - FUND 237.000		**176,693**	**161,000**	**161,000**	**82,190**	**162,218**	**163,000**	**163,000**
APPROPRIATIONS - FUND 237.000		**89,634**	**230,000**	**230,000**	**20,673**	**250,673**	**205,702**	**205,702**
NET OF REVENUES/APPROPRIATIONS - FUND 237.000		**87,059**	**(69,000)**	**(69,000)**	**61,517**	**(88,455)**	**(42,702)**	**(42,702)**
BEGINNING FUND BALANCE		516,216	603,274	603,274	603,274	603,274	514,819	514,819
ENDING FUND BALANCE		603,275	534,274	534,274	664,791	514,819	472,117	472,117

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 239.000 - JAIL INMATE PROCEEDS								
Dept 000.00								
239.000-000.00-400.000	REVENUE CONTROL	28,340	25,000	25,000	33,536	30,000	30,000	30,000
239.000-000.00-665.000	INTEREST EARNED INVEST & CDS	2,697	2,000	2,000	1,785	2,500	2,000	2,000
239.000-000.00-669.000	UNREALIZED GAIN/LOSS	45			(125)		0	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**31,082**	**27,000**	**27,000**	**35,196**	**32,500**	**32,000**	**32,000**
Dept 351.00 - JAIL								
239.000-351.00-802.000	CONTRACTUAL SERVICES	21,715	20,000	20,000	21,945	32,000	32,000	32,000
	CONTRACT SERVICES WITH STELLAR SERVICES							
NET OF REVENUES/APPROPRIATIONS - 351.00 - JAIL		**(21,715)**	**(20,000)**	**(20,000)**	**(21,945)**	**(32,000)**	**(32,000)**	**(32,000)**
ESTIMATED REVENUES - FUND 239.000		**31,082**	**27,000**	**27,000**	**35,196**	**32,500**	**32,000**	**32,000**
APPROPRIATIONS - FUND 239.000		**21,715**	**20,000**	**20,000**	**21,945**	**32,000**	**32,000**	**32,000**
NET OF REVENUES/APPROPRIATIONS - FUND 239.000		**9,367**	**7,000**	**7,000**	**13,251**	**500**	**0**	**0**
BEGINNING FUND BALANCE		79,338	88,705	88,705	88,705	88,705	89,205	89,205
ENDING FUND BALANCE		88,705	95,705	95,705	101,956	89,205	89,205	89,205

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 242.000 - BROWNFIELD REVOLVING FUND								
Dept 000.00								
242.000-000.00-402.200	BROWNFIELD TAX REV	1,079			654	118,343	187,962	187,962
242.000-000.00-633.100	SVC CHG-ECON DVT- BROWNFIELD FEES	378			0		0	0
242.000-000.00-665.000	INTEREST EARNED INVEST & CDS	70	50	50	62	70	150	150
242.000-000.00-669.000	UNREALIZED GAIN/LOSS	1			(4)		0	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**1,528**	**50**	**50**	**712**	**118,413**	**188,112**	**188,112**
Dept 728.00 - ECONOMIC DEVELOPMENT COMM.								
242.000-728.00-802.000	CONTRACTUAL SERVICES				0	101	187,962	187,962
242.000-728.00-803.005	CONTRACT SVC - JUD-LEGAL FEES	347			0		0	0
242.000-728.00-852.000	COMMUNICATION - POSTAGE	31			0		0	0
NET OF REVENUES/APPROPRIATIONS - 728.00 - ECONOMIC DEVELOPMENT		**(378)**			**0**	**(101)**	**(187,962)**	**(187,962)**
ESTIMATED REVENUES - FUND 242.000		**1,528**	**50**	**50**	**712**	**118,413**	**188,112**	**188,112**
APPROPRIATIONS - FUND 242.000		**378**			**0**	**101**	**187,962**	**187,962**
NET OF REVENUES/APPROPRIATIONS - FUND 242.000		**1,150**	**50**	**50**	**712**	**118,312**	**150**	**150**
BEGINNING FUND BALANCE		141	1,290	1,290	1,290	1,290	119,602	119,602
ENDING FUND BALANCE		1,291	1,340	1,340	2,002	119,602	119,752	119,752

Other Funds

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 245.000 - MICHIGAN JUSTICE TRAINING								
Dept 000.00								
245.000-000.00-543.000	STATE GRANT - PUBLIC SAFETY	6,900	6,000	6,000	3,673	7,500	7,000	7,000
NET OF REVENUES/APPROPRIATIONS - 000.00		**6,900**	**6,000**	**6,000**	**3,673**	**7,500**	**7,000**	**7,000**
Dept 301.00 - SHERIFF								
245.000-301.00-727.000	SUPPLIES - GENERAL	8,948		8,000	0	8,000	7,000	7,000
	THE STATE ALLOCATES TRAINING MONIES TWICE A YEAR. TYPLICALLY WE RECEIVE JUST OVER $7000. AS OF 7-23-2026 MCOLES DID NOT KNOW THE 2027 ALLOCATION BUT THEY WILL ADVISE WHEN THEY KNOW. $7000 IS A CONSERVATIVE ESTIMATE.							
NET OF REVENUES/APPROPRIATIONS - 301.00 - SHERIFF		**(8,948)**		**(8,000)**	**0**	**(8,000)**	**(7,000)**	**(7,000)**
ESTIMATED REVENUES - FUND 245.000		**6,900**	**6,000**	**6,000**	**3,673**	**7,500**	**7,000**	**7,000**
APPROPRIATIONS - FUND 245.000		**8,948**		**8,000**	**0**	**8,000**	**7,000**	**7,000**
NET OF REVENUES/APPROPRIATIONS - FUND 245.000		**(2,048)**	**6,000**	**(2,000)**	**3,673**	**(500)**	**0**	**0**
BEGINNING FUND BALANCE		7,043	4,996	4,996	4,996	4,996	4,496	4,496
ENDING FUND BALANCE		4,995	10,996	2,996	8,669	4,496	4,496	4,496

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 246.000 - CANINE K-9 PROGRAM								
Dept 000.00								
246.000-000.00-665.000	INTEREST EARNED INVEST & CDS	748	200	200	461	419	500	500
246.000-000.00-669.000	UNREALIZED GAIN/LOSS	21			(26)		0	0
246.000-000.00-674.000	PRIV CONTRIB - OPER	31,000			0		0	0
246.000-000.00-674.001	PRIV CONTRIB - K9 REPLACEMENT				26,731		0	0
246.000-000.00-699.101	TRANSFER IN - GENERAL FUND	1,000	1,370	1,370	1,370	1,370	0	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**32,769**	**1,570**	**1,570**	**28,536**	**1,789**	**500**	**500**
Dept 301.00 - SHERIFF								
246.000-301.00-727.000	SUPPLIES - GENERAL	60	60	60	0		0	0
246.000-301.00-728.100	SUPPLIES - K-9	725	500	1,600	1,270	1,500	1,500	1,500
	DET MARTIN'S K-9 DONATION FUND HAS $942.92 LEFT. PLUS THE AMOUNT BUDGETED FOR 2026 TOTAL 1442.92							
246.000-301.00-728.101	SUPPLIES - VETERINARY			1,500	0		1,500	1,500
	SO FAR THIS YEAR ALL VET CARE HAS BEEN DONATED							
246.000-301.00-934.000	REPAIR/MAINT - EQUIPMENT	210	200	200	0		200	200
246.000-301.00-958.000	MISC - DUES SUBSCRIPTIONS LICENSES	60	60	2,160	1,040	965	1,000	1,000
246.000-301.00-980.000	CAP OUTLAY - EQUIPMENT		750	6,750	7,326	6,750	0	0
NET OF REVENUES/APPROPRIATIONS - 301.00 - SHERIFF		**(1,055)**	**(1,570)**	**(12,270)**	**(9,636)**	**(9,215)**	**(4,200)**	**(4,200)**
Dept 901.00 - CAPITAL OUTLAY								
246.000-901.00-980.000	CAP OUTLAY - EQUIPMENT	19,195			897		0	0
NET OF REVENUES/APPROPRIATIONS - 901.00 - CAPITAL OUTLAY		**(19,195)**			**(897)**		**0**	**0**
ESTIMATED REVENUES - FUND 246.000		**32,769**	**1,570**	**1,570**	**28,536**	**1,789**	**500**	**500**
APPROPRIATIONS - FUND 246.000		**20,250**	**1,570**	**12,270**	**10,533**	**9,215**	**4,200**	**4,200**
NET OF REVENUES/APPROPRIATIONS - FUND 246.000		**12,519**		**(10,700)**	**18,003**	**(7,426)**	**(3,700)**	**(3,700)**
BEGINNING FUND BALANCE		5,285	17,804	17,804	17,804	17,804	10,378	10,378
ENDING FUND BALANCE		17,804	17,804	7,104	35,807	10,378	6,678	6,678

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 251.000 - HOUSING PROGRAM INCOME								
Dept 000.00								
251.000-000.00-665.000	INTEREST EARNED INVEST & CDS	1,211	150	150	1,447	1,000	1,500	1,500
251.000-000.00-665.002	INTEREST	395			4,430	500	250	250
251.000-000.00-669.000	UNREALIZED GAIN/LOSS	60			(86)		0	0
251.000-000.00-670.001	OTHER - RECEIVED FOR DEBT-HOUSING	64,191	28,922	28,922	55,190	41,452	90,163	90,163
251.000-000.00-995.101	TRANSFER OUT - GENERAL FUND	28,922			0		0	0
251.000-000.00-995.114	TRANSFER OUT - BLDGS AND STRUCTURES			18,050	0		0	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**36,935**	**29,072**	**11,022**	**60,981**	**42,952**	**91,913**	**91,913**
Dept 694.00 - HOUSING - ADMINISTRATION								
251.000-694.00-995.252	TRANSFER OUT - HOUSING CDBG				90,162		0	0
NET OF REVENUES/APPROPRIATIONS - 694.00 - HOUSING - ADMINISTRATION					**(90,162)**		**0**	**0**
Dept 967.00 - TRANSFER OUT								
251.000-967.00-995.252	TRANSFER OUT - HOUSING CDBG		28,922	28,922	0	28,922	90,163	90,163
NET OF REVENUES/APPROPRIATIONS - 967.00 - TRANSFER OUT			**(28,922)**	**(28,922)**	**0**	**(28,922)**	**(90,163)**	**(90,163)**
ESTIMATED REVENUES - FUND 251.000		**65,857**	**29,072**	**29,072**	**60,981**	**42,952**	**91,913**	**91,913**
APPROPRIATIONS - FUND 251.000		**28,922**	**28,922**	**46,972**	**90,162**	**28,922**	**90,163**	**90,163**
NET OF REVENUES/APPROPRIATIONS - FUND 251.000		**36,935**	**150**	**(17,900)**	**(29,181)**	**14,030**	**1,750**	**1,750**
BEGINNING FUND BALANCE		24,643	61,578	61,578	61,578	61,578	75,608	75,608
ENDING FUND BALANCE		61,578	61,728	43,678	32,397	75,608	77,358	77,358

Other Funds

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 252.000 - A.C. HOUSING CDBG GRANT								
Dept 000.00								
252.000-000.00-699.101	TRANSFER IN - GENERAL FUND	28,922			0		0	0
252.000-000.00-699.251	TRANSFER IN - HOUSING INCOME		28,922	28,922	90,162	28,922	90,163	90,163
NET OF REVENUES/APPROPRIATIONS - 000.00		**28,922**	**28,922**	**28,922**	**90,162**	**28,922**	**90,163**	**90,163**
Dept 694.10 - HOUSING PROJECTS - UNRESTRICTED								
252.000-694.10-802.012	CONTRACT SVC - HOUSING CONSTR INSPECTION				0		18,050	18,050
NET OF REVENUES/APPROPRIATIONS - 694.10 - HOUSING PROJECTS - UNRESTRICTED					**0**		**(18,050)**	**(18,050)**
Dept 694.20 - HOUSING RESTRICTED								
252.000-694.20-802.000	CONTRACTUAL SERVICES	7,366			0		0	0
252.000-694.20-802.012	CONTRACT SVC - HOUSING CONSTR INSPECTIO	93,980	28,922	28,922	28,958	28,922	90,163	90,163
NET OF REVENUES/APPROPRIATIONS - 694.20 - HOUSING RESTRICTED		**(101,346)**	**(28,922)**	**(28,922)**	**(28,958)**	**(28,922)**	**(90,163)**	**(90,163)**
ESTIMATED REVENUES - FUND 252.000		**28,922**	**28,922**	**28,922**	**90,162**	**28,922**	**90,163**	**90,163**
APPROPRIATIONS - FUND 252.000		**101,346**	**28,922**	**28,922**	**28,958**	**28,922**	**108,213**	**108,213**
NET OF REVENUES/APPROPRIATIONS - FUND 252.000		**(72,424)**			**61,204**		**(18,050)**	**(18,050)**
BEGINNING FUND BALANCE		101,447	29,023	29,023	29,023	29,023	29,023	29,023
ENDING FUND BALANCE		29,023	29,023	29,023	90,227	29,023	10,973	10,973

Other Funds

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 255.000 - HOMESTEAD PROP TAX EXEMPTION AUDIT								
Dept 000.00								
255.000-000.00-445.200	TAX - INTEREST - PRD	581	5,000	5,000	338	500	1,000	1,000
255.000-000.00-665.000	INTEREST EARNED INVEST & CDS	509	300	300	177	180	100	100
255.000-000.00-669.000	UNREALIZED GAIN/LOSS	(5)			(15)		0	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**1,085**	**5,300**	**5,300**	**500**	**680**	**1,100**	**1,100**
Dept 967.00 - TRANSFER OUT								
255.000-967.00-995.101	TRANSFER OUT - GENERAL FUND	10,000	5,500	5,500	5,500	5,500	2,000	2,000
NET OF REVENUES/APPROPRIATIONS - 967.00 - TRANSFER OUT		**(10,000)**	**(5,500)**	**(5,500)**	**(5,500)**	**(5,500)**	**(2,000)**	**(2,000)**
ESTIMATED REVENUES - FUND 255.000		**1,085**	**5,300**	**5,300**	**500**	**680**	**1,100**	**1,100**
APPROPRIATIONS - FUND 255.000		**10,000**	**5,500**	**5,500**	**5,500**	**5,500**	**2,000**	**2,000**
NET OF REVENUES/APPROPRIATIONS - FUND 255.000		**(8,915)**	**(200)**	**(200)**	**(5,000)**	**(4,820)**	**(900)**	**(900)**
BEGINNING FUND BALANCE		19,504	10,589	10,589	10,589	10,589	5,769	5,769
ENDING FUND BALANCE		10,589	10,389	10,389	5,589	5,769	4,869	4,869

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 256.000 - REGISTER OF DEEDS AUTOMATION								
Dept 000.00								
256.000-000.00-633.002	SVC CHG - ROD-RECORDING FEES	50,125	53,600	53,600	38,095	53,600	54,000	54,000
256.000-000.00-665.000	INTEREST EARNED INVEST & CDS	2,682	4,000	4,000	1,577	2,000	2,000	2,000
256.000-000.00-669.000	UNREALIZED GAIN/LOSS	(32)			(113)	(113)	0	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**52,775**	**57,600**	**57,600**	**39,559**	**55,487**	**56,000**	**56,000**
Dept 711.00 - REGISTER OF DEEDS								
256.000-711.00-802.000	CONTRACTUAL SERVICES	44,866	40,000	40,000	21,735	40,000	40,000	40,000
256.000-711.00-861.000	TRANSPORT - TRAVEL	1,120	3,500	3,500	1,121	3,500	4,000	4,000
	POTENTIAL OUT-OF-STATE TRAVEL							
256.000-711.00-955.000	MISC - TRAINING/CONFERENCE	2,574	500	500	0	500	500	500
256.000-711.00-980.000	CAP OUTLAY - EQUIPMENT		500	500	0	500	500	500
NET OF REVENUES/APPROPRIATIONS - 711.00 - REGISTER OF DEEDS		**(48,560)**	**(44,500)**	**(44,500)**	**(22,856)**	**(44,500)**	**(45,000)**	**(45,000)**
Dept 901.00 - CAPITAL OUTLAY								
256.000-901.00-980.000	CAP OUTLAY - EQUIPMENT		12,500	12,500	788	12,500	12,500	12,500
NET OF REVENUES/APPROPRIATIONS - 901.00 - CAPITAL OUTLAY			**(12,500)**	**(12,500)**	**(788)**	**(12,500)**	**(12,500)**	**(12,500)**
ESTIMATED REVENUES - FUND 256.000		**52,775**	**57,600**	**57,600**	**39,559**	**55,487**	**56,000**	**56,000**
APPROPRIATIONS - FUND 256.000		**48,560**	**57,000**	**57,000**	**23,644**	**57,000**	**57,500**	**57,500**
NET OF REVENUES/APPROPRIATIONS - FUND 256.000		**4,215**	**600**	**600**	**15,915**	**(1,513)**	**(1,500)**	**(1,500)**
BEGINNING FUND BALANCE		70,645	74,860	74,860	74,860	74,860	73,347	73,347
ENDING FUND BALANCE		74,860	75,460	75,460	90,775	73,347	71,847	71,847

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 257.000 - SNOWMOBILE GRANT								
Dept 000.00								
257.000-000.00-540.602	STATE GRANT - PUB WORKS-SNOWMOBILE	11,656	16,400	16,400	0		16,400	16,400
NET OF REVENUES/APPROPRIATIONS - 000.00		**11,656**	**16,400**	**16,400**	**0**		**16,400**	**16,400**
Dept 301.00 - SHERIFF								
257.000-301.00-708.000	SALARIES/WAGES - PART TIME	10,234	16,399	16,399	4,685	16,399	17,056	17,056
257.000-301.00-709.000	SALARIES/WAGES - OT/HOLIDAY	37	3,400	3,400	0	3,400	3,400	3,400
257.000-301.00-710.000	SALARIES/WAGES - PERSONAL LEAVE		600	600	0	600	600	600
257.000-301.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	777	1,561	1,561	383	1,561	1,611	1,611
257.000-301.00-718.000	PYRL TAX/BENEFIT - RETIREMENT				0		920	920
257.000-301.00-727.000	SUPPLIES - GENERAL	16	600	600	194	300	600	600
257.000-301.00-729.000	SUPPLIES - UNIFORMS	1,267	1,750	1,750	0		1,750	1,750
257.000-301.00-741.000	SUPPLIES - GASOLINE/DIESEL	1,426	2,500	2,500	1,528	1,528	2,500	2,500
257.000-301.00-934.000	REPAIR/MAINT - EQUIPMENT	1,278	5,000	5,000	545	545	5,000	5,000
NET OF REVENUES/APPROPRIATIONS - 301.00 - SHERIFF		**(15,035)**	**(31,810)**	**(31,810)**	**(7,335)**	**(24,333)**	**(33,437)**	**(33,437)**
ESTIMATED REVENUES - FUND 257.000		**11,656**	**16,400**	**16,400**	**0**		**16,400**	**16,400**
APPROPRIATIONS - FUND 257.000		**15,035**	**31,810**	**31,810**	**7,335**	**24,333**	**33,437**	**33,437**
NET OF REVENUES/APPROPRIATIONS - FUND 257.000		**(3,379)**	**(15,410)**	**(15,410)**	**(7,335)**	**(24,333)**	**(17,037)**	**(17,037)**
BEGINNING FUND BALANCE		74,850	71,471	71,471	71,471	71,471	47,138	47,138
ENDING FUND BALANCE		71,471	56,061	56,061	64,136	47,138	30,101	30,101

Other Funds

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 258.000 - DISASTER CONTINGENCY FUND								
Dept 000.00								
258.000-000.00-665.000	INTEREST EARNED INVEST & CDS	138	125	125	80	100	100	100
258.000-000.00-669.000	UNREALIZED GAIN/LOSS	2			(6)	(6)	0	0
ESTIMATED REVENUES - FUND 258.000		**140**	**125**	**125**	**74**	**94**	**100**	**100**
APPROPRIATIONS - FUND 258.000					**0**		**0**	**0**
NET OF REVENUES/APPROPRIATIONS - FUND 258.000		**140**	**125**	**125**	**74**	**94**	**100**	**100**
BEGINNING FUND BALANCE		4,068	4,209	4,209	4,209	4,209	4,303	4,303
ENDING FUND BALANCE		4,208	4,334	4,334	4,283	4,303	4,403	4,403

Other Funds

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 259.000 - DARE PROGRAM								
Dept 000.00								
259.000-000.00-665.000	INTEREST EARNED INVEST & CDS	156	125	125	147	180	150	150
259.000-000.00-669.000	UNREALIZED GAIN/LOSS	4			(9)		0	0
259.000-000.00-674.301	PRIV CONTRIB - OPER-PUBLIC SAFETY	6,074	3,025	3,025	6,621	6,000	6,000	6,000
NET OF REVENUES/APPROPRIATIONS - 000.00		**6,234**	**3,150**	**3,150**	**6,759**	**6,180**	**6,150**	**6,150**
Dept 301.00 - SHERIFF								
259.000-301.00-727.000	SUPPLIES - GENERAL	4,350	3,150	3,150	2,452	3,150	4,500	4,500
NET OF REVENUES/APPROPRIATIONS - 301.00 - SHERIFF		**(4,350)**	**(3,150)**	**(3,150)**	**(2,452)**	**(3,150)**	**(4,500)**	**(4,500)**
ESTIMATED REVENUES - FUND 259.000		**6,234**	**3,150**	**3,150**	**6,759**	**6,180**	**6,150**	**6,150**
APPROPRIATIONS - FUND 259.000		**4,350**	**3,150**	**3,150**	**2,452**	**3,150**	**4,500**	**4,500**
NET OF REVENUES/APPROPRIATIONS - FUND 259.000		**1,884**			**4,307**	**3,030**	**1,650**	**1,650**
BEGINNING FUND BALANCE		4,479	6,362	6,362	6,362	6,362	9,392	9,392
ENDING FUND BALANCE		6,363	6,362	6,362	10,669	9,392	11,042	11,042

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 260.000 - INDIGENT DEFENSE FUND								
Dept 000.00								
260.000-000.00-571.000	STATE GRANT - MIDC	254,117	523,151	648,151	500,589	648,151	558,281	558,281
260.000-000.00-601.600	SVC CHG - CT COSTS-INDIGENT DEFENSE	14,106			10,004	14,000	14,000	14,000
260.000-000.00-665.000	INTEREST EARNED INVEST & CDS	5,609	5,000	5,000	1,940	1,900	1,900	1,900
260.000-000.00-669.000	UNREALIZED GAIN/LOSS	(239)			0		0	0
260.000-000.00-699.101	TRANSFER IN - GENERAL FUND	160,784	80,549	80,549	80,549	80,549	80,079	80,079
NET OF REVENUES/APPROPRIATIONS - 000.00		**434,377**	**608,700**	**733,700**	**593,082**	**744,600**	**654,260**	**654,260**
Dept 283.00 - CIRCUIT COURT								
260.000-283.00-803.001	CONTRACT SVC - JUD-MIDC ADMINISTRATOR	66,750	69,000	69,000	46,000	69,000	72,000	72,000
260.000-283.00-803.002	CONTRACT SVC - JUD-MIDC EXPERT/EXAMINER		10,000	10,000	0	10,000	6,000	6,000
260.000-283.00-803.015	CONTRACT SVC - JUD-MIDC CASES	462,444	501,375	491,375	352,003	547,000	456,750	456,750
260.000-283.00-803.016	CONTRACT SVC - JUD-MIDC ARRAIGNMENT	43,639		10,000	32,068	45,000	50,000	50,000
260.000-283.00-805.015	CONTRACT SVC - COMPUTER-SOFTWARE/LIC	3,802	4,812	4,812	0	4,812	5,110	5,110
260.000-283.00-861.000	TRANSPORT - TRAVEL	20,994	13,513	13,513	28,153	50,000	43,499	43,499
260.000-283.00-955.000	MISC - TRAINING/CONFERENCE	2,447	5,000	5,000	85	5,000	5,000	5,000
NET OF REVENUES/APPROPRIATIONS - 283.00 - CIRCUIT COURT		**(600,076)**	**(603,700)**	**(603,700)**	**(458,309)**	**(730,812)**	**(638,359)**	**(638,359)**
ESTIMATED REVENUES - FUND 260.000		**434,377**	**608,700**	**733,700**	**593,082**	**744,600**	**654,260**	**654,260**
APPROPRIATIONS - FUND 260.000		**600,076**	**603,700**	**603,700**	**458,309**	**730,812**	**638,359**	**638,359**
NET OF REVENUES/APPROPRIATIONS - FUND 260.000		**(165,699)**	**5,000**	**130,000**	**134,773**	**13,788**	**15,901**	**15,901**
BEGINNING FUND BALANCE		165,763	64	64	64	64	13,852	13,852
ENDING FUND BALANCE		64	5,064	130,064	134,837	13,852	29,753	29,753

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 261.000 - E-911 OPERATING								
Dept 000.00								
261.000-000.00-402.000	TAX - CURRENT TAX COUNTY	1,155,536	1,090,947	1,090,947	1,043,573	1,090,947	1,361,139	1,361,139
261.000-000.00-402.100	TAX - DDA RECAPTURE REIMBURSEMENT	937			0		0	0
261.000-000.00-410.000	TAX - PERSONAL PROP. TAX-COUNTY PORTION	43,174	49,115	49,115	49,893	48,983	53,690	53,690
261.000-000.00-411.000	TAX - DELINQUENT TAX COUNTY	77,409	77,925	77,925	82,400	82,912	0	0
261.000-000.00-429.000	TAX - COMM FOREST RESR-CO PORTION	180	131	131	181	186	355	355
261.000-000.00-429.010	TAX - COMM FOREST RESR-CO PORTION	179	100	100	1	1	0	0
261.000-000.00-432.000	TAX - P.I.L.T.	3,673	3,880	3,880	3,880	3,880	3,753	3,753
261.000-000.00-437.000	TAX - INDUSTRIAL FACILITIES TAX	4,221	4,200	4,200	4,114	4,114	3,860	3,860
261.000-000.00-445.100	TAX - INTEREST SUMMER	69	70	70	117	120	70	70
261.000-000.00-569.002	STATE GRANT - OTHER SBTE	290			844	844	0	0
261.000-000.00-573.000	STATE GRANT - GEN-LOCAL COMM STBL SHARE	13,783	1,400	1,400	16,795	16,795	14,000	14,000
261.000-000.00-631.401	SVC CHG - 911 - HOUSE NUMBERING FEES	4,020	3,000	3,000	3,960	3,300	5,400	5,400
261.000-000.00-665.000	INTEREST EARNED INVEST & CDS	54,011	63,000	63,000	38,869	55,000	51,900	51,900
261.000-000.00-669.000	UNREALIZED GAIN/LOSS	550			(1,710)	(1,710)	0	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**1,358,032**	**1,293,768**	**1,293,768**	**1,242,917**	**1,305,372**	**1,494,167**	**1,494,167**
Dept 325.00 - E-911 OPERATIONS								
261.000-325.00-705.001	SALARIES/WAGES - DEPUTY DIR	88,448	75,064	75,064	50,493	75,064	79,065	79,065
261.000-325.00-705.002	SALARIES/WAGES - LEAD DISP	49,148	119,476	119,476	41,637	65,000	125,076	125,076
261.000-325.00-705.003	SALARIES/WAGES - DISPATCHERS	328,166	413,132	413,132	226,541	400,000	429,309	429,309
261.000-325.00-709.000	SALARIES/WAGES - OT/HOLIDAY	94,801	75,000	75,000	99,537	100,000	75,000	75,000
261.000-325.00-710.000	SALARIES/WAGES - PERSONAL LEAVE		6,700	6,700	4,949	10,000	6,000	6,000
261.000-325.00-714.000	PYRL TAX/BENEFIT - ANNUITY IN LIEU INSUR	2,531		5,860	3,612	5,860	5,860	5,860
261.000-325.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	42,582	52,588	52,588	33,369	52,588	54,656	54,656
261.000-325.00-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	145,171	237,559	231,699	73,015	125,000	162,645	162,645
261.000-325.00-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	8,623	14,388	14,388	4,471	10,000	9,587	9,587
261.000-325.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	115,140	152,354	152,354	82,651	140,000	147,404	147,404

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
261.000-325.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	5,522	5,901	5,901	3,265	5,901	6,000	6,000
261.000-325.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	2,276	3,125	3,125	1,775	3,125	3,125	3,125
261.000-325.00-727.000	SUPPLIES - GENERAL	3,296	5,000	5,000	4,934	5,000	5,000	5,000
261.000-325.00-729.000	SUPPLIES - UNIFORMS	333	2,500	2,500	1,729	2,000	2,500	2,500
261.000-325.00-741.000	SUPPLIES - GASOLINE/DIESEL	60			0		0	0
261.000-325.00-802.000	CONTRACTUAL SERVICES	888			0		0	0
261.000-325.00-802.004	CONTRACT SVC - PROFESSIONAL FEES		3,000	3,000	2,919	3,000	3,000	3,000
261.000-325.00-805.007	CONTRACT SVC - COMPUTER-ANNUAL MAINT	111,313	103,000	103,000	113,437	115,000	118,000	118,000
	10% INCREASE FROM SUPERION - ANNUAL SERVICE - CAD, RMS, JMS // OTHER ANNUAL SERVICE AGGREEMENTS							
261.000-325.00-805.008	CONTRACT SVC - COMPUTER-ANN SERV OFFSIT	21,096	31,200	31,200	11,166	17,000	31,200	31,200
261.000-325.00-855.000	COMMUNICATION - TELEPHONE	21,441	28,000	28,000	22,410	22,000	28,000	28,000
261.000-325.00-861.000	TRANSPORT - TRAVEL		1,200	1,200	0		1,200	1,200
261.000-325.00-921.000	UTILITIES - ELECTRIC	721	850	850	1,294	850	850	850
261.000-325.00-922.000	UTILITIES - GAS	646	1,000	1,000	458	1,000	1,000	1,000
261.000-325.00-934.000	REPAIR/MAINT - EQUIPMENT	12,121	10,000	10,000	8,015	10,000	10,000	10,000
261.000-325.00-934.001	REPAIR/MAINT - EQUIP-RADIOS	6,959	25,000	25,000	4,341	10,000	25,000	25,000
261.000-325.00-939.000	REPAIR/MAINT - EQUIP MAINT AGREEMENTS	7,330	11,000	11,000	9,701	10,000	11,000	11,000
261.000-325.00-941.000	RENTALS - EQUIPMENT	14,779	20,000	20,000	10,131	18,000	20,000	20,000
261.000-325.00-955.000	MISC - TRAINING/CONFERENCE	7,601	8,000	8,000	6,974	8,000	8,000	8,000
261.000-325.00-955.001	MISC - TRAINING NEW HIRES	1,746	2,500	2,500	1,595	2,550	2,500	2,500
261.000-325.00-958.000	MISC - DUES SUBSCRIPTIONS LICENSES	700	1,800	1,800	900	900	1,800	1,800
261.000-325.00-980.000	CAP OUTLAY - EQUIPMENT		3,600	3,600	2,996	2,996	0	0
NET OF REVENUES/APPROPRIATIONS - 325.00 - E-911 OPERATIONS		**(1,093,438)**	**(1,412,937)**	**(1,412,937)**	**(828,315)**	**(1,220,834)**	**(1,372,777)**	**(1,372,777)**

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 901.00 - CAPITAL OUTLAY								
261.000-901.00-980.325	CAP OUTLAY - EQUIP-911	32,073		12,938	0		387,000	387,000
	NEW DISPATCH DESKS $77K, PSC $250K; ZETRON CONSOLE REFRESHER $51.6K							
NET OF REVENUES/APPROPRIATIONS - 901.00 - CAPITAL OUTLAY		**(32,073)**		**(12,938)**	**0**		**(387,000)**	**(387,000)**
ESTIMATED REVENUES - FUND 261.000		**1,358,032**	**1,293,768**	**1,293,768**	**1,242,917**	**1,305,372**	**1,494,167**	**1,494,167**
APPROPRIATIONS - FUND 261.000		**1,125,511**	**1,412,937**	**1,425,875**	**828,315**	**1,220,834**	**1,759,777**	**1,759,777**
NET OF REVENUES/APPROPRIATIONS - FUND 261.000		**232,521**	**(119,169)**	**(132,107)**	**414,602**	**84,538**	**(265,610)**	**(265,610)**
BEGINNING FUND BALANCE		1,029,579	1,262,099	1,262,099	1,262,099	1,262,099	1,346,637	1,346,637
ENDING FUND BALANCE		1,262,100	1,142,930	1,129,992	1,676,701	1,346,637	1,081,027	1,081,027

Other Funds

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 263.000 - CONCEALED PISTOL LICENSING								
Dept 000.00								
263.000-000.00-491.100	LIC/PERMIT - CONCEAL WEAPONS-NEW	1,213			(2,184)		0	0
263.000-000.00-491.101	LIC/PERMIT - CONCEAL WEAPONS-RENEW	17,719	14,000	14,000	930		14,000	14,000
263.000-000.00-665.000	INTEREST EARNED INVEST & CDS	4,393	4,500	4,500	2,717	4,000	4,000	4,000
263.000-000.00-669.000	UNREALIZED GAIN/LOSS	67			(202)		0	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**23,392**	**18,500**	**18,500**	**1,261**	**4,000**	**18,000**	**18,000**
Dept 311.00 - CONCEALED PISTOL LICENSING								
263.000-311.00-727.000	SUPPLIES - GENERAL	5,966	10,000	10,000	300		10,000	10,000
263.000-311.00-861.000	TRANSPORT - TRAVEL		1,300	1,300	0		0	0
263.000-311.00-955.000	MISC - TRAINING/CONFERENCE		1,500	1,500	0		0	0
NET OF REVENUES/APPROPRIATIONS - 311.00 - CONCEALED PISTOL LICENS		**(5,966)**	**(12,800)**	**(12,800)**	**(300)**		**(10,000)**	**(10,000)**
ESTIMATED REVENUES - FUND 263.000		**23,392**	**18,500**	**18,500**	**1,261**	**4,000**	**18,000**	**18,000**
APPROPRIATIONS - FUND 263.000		**5,966**	**12,800**	**12,800**	**300**		**10,000**	**10,000**
NET OF REVENUES/APPROPRIATIONS - FUND 263.000		**17,426**	**5,700**	**5,700**	**961**	**4,000**	**8,000**	**8,000**
BEGINNING FUND BALANCE		128,138	145,564	145,564	145,564	145,564	149,564	149,564
ENDING FUND BALANCE		145,564	151,264	151,264	146,525	149,564	157,564	157,564

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 264.000 - LOCAL CORRECTIONS OFFICER'S TRAINING								
Dept 000.00								
264.000-000.00-631.003	SVC CHG - SHF-SHERIFF BOOKING FEES	3,519	3,000	3,000	3,376	3,500	3,500	3,500
264.000-000.00-665.000	INTEREST EARNED INVEST & CDS	422	400	400	230	275	275	275
264.000-000.00-669.000	UNREALIZED GAIN/LOSS	3			(15)		0	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**3,944**	**3,400**	**3,400**	**3,591**	**3,775**	**3,775**	**3,775**
Dept 362.00 - LOCAL CORRECTION OFFICER'S TRAINING								
264.000-362.00-727.000	SUPPLIES - GENERAL	578			0		0	0
	AMMUNITION FOR RANGE AND TRAINING TASER CARTRIDGES FOR TRAINING							
264.000-362.00-955.000	MISC - TRAINING/CONFERENCE	3,984	7,000	7,000	895	5,500	7,000	7,000
	THIS IS USED FOR TRAINING OUTSIDE THE FACILITY, CORRECTIONS ACADEMY							
NET OF REVENUES/APPROPRIATIONS - 362.00 - LOCAL CORRECTION OFFIC		**(4,562)**	**(7,000)**	**(7,000)**	**(895)**	**(5,500)**	**(7,000)**	**(7,000)**
ESTIMATED REVENUES - FUND 264.000		**3,944**	**3,400**	**3,400**	**3,591**	**3,775**	**3,775**	**3,775**
APPROPRIATIONS - FUND 264.000		**4,562**	**7,000**	**7,000**	**895**	**5,500**	**7,000**	**7,000**
NET OF REVENUES/APPROPRIATIONS - FUND 264.000		**(618)**	**(3,600)**	**(3,600)**	**2,696**	**(1,725)**	**(3,225)**	**(3,225)**
BEGINNING FUND BALANCE		11,307	10,690	10,690	10,690	10,690	8,965	8,965
ENDING FUND BALANCE		10,689	7,090	7,090	13,386	8,965	5,740	5,740

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 265.000 - DRUG LAW ENFORCEMENT								
Dept 000.00								
265.000-000.00-659.002	PROCEEDS FROM SIEZED FUNDS - CONF MONEY				32,926	28,926	0	0
265.000-000.00-665.000	INTEREST EARNED INVEST & CDS				375	330	100	100
NET OF REVENUES/APPROPRIATIONS - 000.00					**33,301**	**29,256**	**100**	**100**
Dept 301.00 - SHERIFF								
265.000-301.00-727.000	SUPPLIES - GENERAL				0		4,500	4,500
	OUR DRUG FORFEITURE FUND HAS $4596.76 LEFT IN IT. THE PLAN IS TO USE DRUG FORFEITURE FUNDS TO LINE ITEM EVERY YEAR.						*FUND THIS*	
NET OF REVENUES/APPROPRIATIONS - 301.00 - SHERIFF					**0**		**(4,500)**	**(4,500)**
Dept 901.00 - CAPITAL OUTLAY								
265.000-901.00-980.301	CAP OUTLAY - EQUIP-SHERIFF				0		38,000	38,000
	CIP PROJECT: DRUG ANALYZER							
NET OF REVENUES/APPROPRIATIONS - 901.00 - CAPITAL OUTLAY					**0**		**(38,000)**	**(38,000)**
ESTIMATED REVENUES - FUND 265.000					**33,301**	**29,256**	**100**	**100**
APPROPRIATIONS - FUND 265.000					**0**		**42,500**	**42,500**
NET OF REVENUES/APPROPRIATIONS - FUND 265.000					**33,301**	**29,256**	**(42,400)**	**(42,400)**
BEGINNING FUND BALANCE		13,400	13,400	13,400	13,400	13,400	42,656	42,656
ENDING FUND BALANCE		13,400	13,400	13,400	46,701	42,656	256	256

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 269.000 - LAW LIBRARY								
Dept 000.00								
269.000-000.00-657.200	FINES - LIBRARY	3,500			3,500	3,500	3,500	3,500
269.000-000.00-665.000	INTEREST EARNED INVEST & CDS	1,811	1,500	1,500	1,114	1,500	1,250	1,250
269.000-000.00-669.000	UNREALIZED GAIN/LOSS	25			(81)		0	0
269.000-000.00-699.721	TRANSFER IN - LIBRARY FUND		2,100	2,100	0		0	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**5,336**	**3,600**	**3,600**	**4,533**	**5,000**	**4,750**	**4,750**
Dept 292.00 - LAW LIBRARY								
269.000-292.00-805.003	CONTRACT SVC - COMPUTER-SOFTWARE/LIC		3,600	3,600	719	3,600	4,000	4,000
NET OF REVENUES/APPROPRIATIONS - 292.00 - LAW LIBRARY			**(3,600)**	**(3,600)**	**(719)**	**(3,600)**	**(4,000)**	**(4,000)**
ESTIMATED REVENUES - FUND 269.000		**5,336**	**3,600**	**3,600**	**4,533**	**5,000**	**4,750**	**4,750**
APPROPRIATIONS - FUND 269.000			**3,600**	**3,600**	**719**	**3,600**	**4,000**	**4,000**
NET OF REVENUES/APPROPRIATIONS - FUND 269.000		**5,336**			**3,814**	**1,400**	**750**	**750**
BEGINNING FUND BALANCE		53,079	58,415	58,415	58,415	58,415	59,815	59,815
ENDING FUND BALANCE		58,415	58,415	58,415	62,229	59,815	60,565	60,565

Other Funds

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 274.000 - EMERG. SERV. LEPC GRANT								
Dept 000.00								
274.000-000.00-505.100	FED GRANT - PUB SAFE - EMERG SVC	3,277			0		3,000	3,000
274.000-000.00-543.000	STATE GRANT - PUBLIC SAFETY	9,232			0		0	0
274.000-000.00-699.101	TRANSFER IN - GENERAL FUND	2,500	4,000	4,000	4,000	4,000	4,000	4,000
NET OF REVENUES/APPROPRIATIONS - 000.00		**15,009**	**4,000**	**4,000**	**4,000**	**4,000**	**7,000**	**7,000**
Dept 426.00 - EMERGENCY SERVICES								
274.000-426.00-727.000	SUPPLIES - GENERAL	3,150	4,000	4,000	3,300	4,000	4,000	4,000
NET OF REVENUES/APPROPRIATIONS - 426.00 - EMERGENCY SERVICES		**(3,150)**	**(4,000)**	**(4,000)**	**(3,300)**	**(4,000)**	**(4,000)**	**(4,000)**
ESTIMATED REVENUES - FUND 274.000		**15,009**	**4,000**	**4,000**	**4,000**	**4,000**	**7,000**	**7,000**
APPROPRIATIONS - FUND 274.000		**3,150**	**4,000**	**4,000**	**3,300**	**4,000**	**4,000**	**4,000**
NET OF REVENUES/APPROPRIATIONS - FUND 274.000		**11,859**			**700**		**3,000**	**3,000**
BEGINNING FUND BALANCE		5,315	17,173	17,173	17,173	17,173	17,173	17,173
ENDING FUND BALANCE		17,174	17,173	17,173	17,873	17,173	20,173	20,173

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 275.000 - COMMISSION ON AGING								
Dept 000.00								
275.000-000.00-402.000	TAX - CURRENT TAX COUNTY	902,348	886,179	886,179	847,708	886,179	1,105,639	1,105,639
275.000-000.00-402.100	TAX - DDA RECAPTURE REIMBURSEMENT	732			0		0	0
275.000-000.00-410.000	TAX - PERSONAL PROP. TAX-COUNTY PORTION	33,715	39,897	39,897	40,529	40,529	43,612	43,612
275.000-000.00-411.000	TAX - DELINQUENT TAX COUNTY	60,433	63,298	63,298	66,926	66,926	0	0
275.000-000.00-429.000	TAX - COMM FOREST RESR-CO PORTION	141	106	106	147	147	288	288
275.000-000.00-429.010	TAX - COMM FOREST RESR-CO PORTION	139	100	100	1	1	0	0
275.000-000.00-432.000	TAX - P.I.L.T.	2,868	3,152	3,152	3,152	3,152	3,049	3,049
275.000-000.00-437.000	TAX - INDUSTRIAL FACILITIES TAX	3,297	3,342	3,342	3,343	3,343	3,135	3,135
275.000-000.00-445.100	TAX - INTEREST SUMMER	52	50	50	90	90	50	50
275.000-000.00-519.010	FED GRANT - WELF - CONG MEAL USDA	15,041	10,000	10,000	7,352	9,700	9,000	9,000
275.000-000.00-519.020	FED GRANT - WELF - HOME DELIV USDA	28,526	22,000	22,000	19,020	25,050	22,000	22,000
275.000-000.00-519.030	FED GRANT - WLF-AGING C-1	57,632	59,000	58,000	41,692	57,138	56,000	56,000
275.000-000.00-519.031	FED GRANT - WLF-AGING C-2	83,205	84,000	39,000	37,215	50,391	64,806	64,806
275.000-000.00-519.039	FED GRANT - OTHER HW	21,354			0		0	0
275.000-000.00-561.030	STATE GRANT - WLF - AGING C-1			1,000	715	1,000	1,000	1,000
275.000-000.00-561.031	STATE GRANT - WLF - AGING C-2			45,000	33,606	18,515	19,000	19,000
275.000-000.00-561.101	STATE GRANT - WELF-CARE MANAGEMENT	2,513	2,500	2,500	2,804	2,500	2,500	2,500
275.000-000.00-561.300	STATE GRANT - COA-CONTRACT WAIVER	32,987	25,000	25,000	30,792	25,000	25,000	25,000
275.000-000.00-569.000	STATE GRANT - OTHER			65,406	42,330	40,000	30,000	30,000
	AAA GRANT AWARDED IN 2026 FOR ADULT DAY AND RESPITE. UNSURE IF THE GRANT WILL BE AWARDED IN 2027							
275.000-000.00-569.002	STATE GRANT - OTHER SBTE	226			675		0	0
275.000-000.00-573.000	STATE GRANT - GEN-LOCAL COMM STBL SHARE	10,764	10,764	10,764	13,115		11,000	11,000
275.000-000.00-634.000	SVC CHG - COA-MEAL INCOME HOME DELIVER	72,642	65,000	65,000	40,704	55,000	55,000	55,000
275.000-000.00-634.002	SVC CHG - COA-MEAL INCOME BELLAIRE	45,987	43,000	43,000	29,140	40,000	40,000	40,000
275.000-000.00-634.003	SVC CHG - COA-MEAL INCOME CENTRAL LK	11,910	10,000	10,000	6,886	10,000	10,000	10,000
275.000-000.00-634.004	SVC CHG - COA-MEAL INCOME ELK RAPIDS	11,139	8,500	8,500	5,725	8,500	8,000	8,000
275.000-000.00-634.005	SVC CHG - COA-MEAL INCOME MANCELONA	11,261	11,000	11,000	6,821	10,000	10,000	10,000

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
275.000-000.00-634.010	SVC CHG - HW - DINING OUT	1,216	500	500	169	500	100	100
275.000-000.00-634.020	SVC CHG - COA-MEMORIAL AGING	5,955	4,000	4,000	3,490	4,000	4,000	4,000
275.000-000.00-634.021	SVC CHG - COA-HOME CHORE	14,385	14,000	14,000	12,025	14,000	14,000	14,000
275.000-000.00-634.022	SVC CHG - COA-SENIOR TRIPS	95,899	95,000	95,000	101,038	95,000	95,000	95,000
275.000-000.00-634.024	SVC CHG - COA-SENIOR ACTIVITIES	3,860	4,000	4,000	4,053	3,000	3,000	3,000
275.000-000.00-634.025	SVC CHG - COA-MISC	250	7,000	7,000	0		0	0
275.000-000.00-634.026	SVC CHG - COA-BUSINESS OPERATIONS	15,360	13,500	13,500	15,893	13,500	13,500	13,500
275.000-000.00-634.027	SVC CHG - COA-HOMEMAKER	9,008	7,500	7,500	6,583	7,500	7,500	7,500
275.000-000.00-634.028	SVC CHG - COA-CSS PERS CARE IN HOME	10,682	12,000	12,000	10,085	12,000	12,000	12,000
275.000-000.00-634.029	SVC CHG - COA-RESPITE CARE	3,081	3,000	3,000	462	1,000	1,000	1,000
275.000-000.00-634.032	SVC CHG - COA-TRANSPORT	2,434	5,000	5,000	2,035	3,000	3,000	3,000
275.000-000.00-665.000	INTEREST EARNED INVEST & CDS	50,741	50,000	50,000	33,570	40,000	40,000	40,000
275.000-000.00-667.001	RENTS	1,813	3,000	3,000	1,050	1,000	1,000	1,000
275.000-000.00-669.000	UNREALIZED GAIN/LOSS	394			(1,646)		0	0
275.000-000.00-674.501	PRIV CONTRIB - HW-COA OUTSIDE FUNDRAISER	449	500	500	419	500	500	500
275.000-000.00-674.502	PRIV CONTRIB - HW-COA RESTRICTED	2,000			0		0	0
275.000-000.00-674.505	PRIV CONTRIB - HW-COA TRUCK	5,746	3,000	19,000	17,665	3,000	3,000	3,000
275.000-000.00-674.506	PRIV CONTRIB - HW-COA ADULT DAY	17,585	10,000	10,000	9,386	10,000	10,000	10,000
275.000-000.00-674.507	PRIV CONTRIB - HW GRANTS				13,842	15,332	0	0
	MSU VIRTUAL CONNECTION // THE FUNDS FOR THIS GRANT ARE RECORDED IN 519.039.							
275.000-000.00-676.000	REIMB - MISCELLANEOUS	1,250			859	859	0	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**1,651,020**	**1,578,888**	**1,660,294**	**1,511,466**	**1,577,352**	**1,726,679**	**1,726,679**

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 672.00 - AGING - BUSINESS OPERATIONS								
275.000-672.00-703.000	SALARIES/WAGES - DEPUTY 1, OFFICE MGR	38,999	37,464	37,464	26,174	37,464	40,193	40,193
275.000-672.00-705.000	SALARIES/WAGES - OTHER WAGES	85,093	89,458	88,958	57,619	88,959	41,294	41,294
275.000-672.00-708.000	SALARIES/WAGES - PART TIME	23,923	26,407	25,907	17,681	25,907	4,792	4,792
275.000-672.00-709.000	SALARIES/WAGES - OT/HOLIDAY	26	600	600	0	600	600	600
275.000-672.00-710.000	SALARIES/WAGES - PERSONAL LEAVE		1,250	2,250	1,812	2,250	1,250	1,250
275.000-672.00-714.002	PYRL TAX/BENEFIT - 1:1 RATIO ANNUITY	621	1,200	1,200	431	500	685	685
275.000-672.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	11,310	11,872	11,872	8,193	11,872	7,044	7,044
275.000-672.00-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	42,565	41,775	41,775	30,195	41,775	29,253	29,253
275.000-672.00-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	2,017	1,890	1,890	1,548	1,890	3,476	3,476
275.000-672.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	31,129	34,200	34,200	21,549	34,200	20,080	20,080
275.000-672.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	1,940	1,877	1,877	1,092	1,877	2,000	2,000
275.000-672.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	7,712	8,095	8,095	7,055	8,095	8,095	8,095
275.000-672.00-727.000	SUPPLIES - GENERAL	6,836	6,400	6,400	2,745	6,400	6,400	6,400
275.000-672.00-727.002	SUPPLIES - GRANT			65,406	42,817	40,000	0	0
	AAA GRANT FUNDING FOR ASSISTED DEVICES							
275.000-672.00-735.100	SUPPLIES - DISPOSABLES	646	500	500	51	500	500	500
275.000-672.00-802.000	CONTRACTUAL SERVICES	31,404	43,366	43,366	31,670	43,000	50,000	50,000
275.000-672.00-802.032	CONTRACT SVC - COA ACTIVITIES	2,427	2,000	2,000	2,622	2,000	2,000	2,000
275.000-672.00-835.600	HEALTH SVC - EMPLOYEE PHYSICALS	320			554	700	700	700
275.000-672.00-852.000	COMMUNICATION - POSTAGE	3,284	3,760	3,760	2,634	4,000	4,000	4,000
275.000-672.00-855.000	COMMUNICATION - TELEPHONE	1,804	10,000	10,000	2,683	4,000	4,000	4,000
275.000-672.00-861.000	TRANSPORT - TRAVEL	4,648	5,180	5,180	1,468	4,000	4,000	4,000
275.000-672.00-880.002	PROMOTION - ADVERTISING RECRUITING	677	2,000	2,000	33	2,000	3,000	3,000
275.000-672.00-901.000	PRINTING AND PUBLISHING				0		1,000	1,000
275.000-672.00-921.000	UTILITIES - ELECTRIC	4,676	4,500	4,500	3,104	5,000	6,000	6,000
275.000-672.00-922.000	UTILITIES - GAS	1,619	1,900	1,900	1,033	1,900	1,900	1,900
275.000-672.00-923.000	UTILITIES - WATER	2,174	1,500	1,500	1,103	1,600	1,600	1,600

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
275.000-672.00-931.000	REPAIR/MAINT - PLOWING	4,838	5,000	5,000	2,125	5,000	5,000	5,000
275.000-672.00-932.000	REPAIR/MAINT - GROUNDS	2,717	4,000	4,000	300	4,000	4,000	4,000
275.000-672.00-933.000	REPAIR/MAINT - BUILDING	4,108	3,000	3,000	2,316	3,000	3,000	3,000
275.000-672.00-934.000	REPAIR/MAINT - EQUIPMENT	66	500	500	75	500	500	500
275.000-672.00-939.000	REPAIR/MAINT - EQUIP MAINT AGREEMENTS	3,517	4,350	4,350	2,816	4,350	4,350	4,350
275.000-672.00-940.000	RENTALS - BUILDING	2,000	2,400	2,400	1,600	2,400	2,400	2,400
275.000-672.00-955.000	MISC - TRAINING/CONFERENCE	1,082	2,000	2,000	1,170	3,000	4,000	4,000
	MDSA AND MASC CONFERENCES							
275.000-672.00-955.200	MISC - CONFERENCE	481	500	500	450	500	1,000	1,000
275.000-672.00-958.000	MISC - DUES SUBSCRIPTIONS LICENSES	713	500	500	201	500	6,000	6,000
275.000-672.00-960.002	MISC - PROPERTY TAX	859			0		0	0
275.000-672.00-980.000	CAP OUTLAY - EQUIPMENT	911	2,000	2,000	0	2,000	2,000	2,000
NET OF REVENUES/APPROPRIATIONS - 672.00 - AGING - BUSINESS OPERAT		**(327,142)**	**(361,444)**	**(426,850)**	**(276,919)**	**(395,739)**	**(276,112)**	**(276,112)**
Dept 672.10 - AGING - HOME MAKING								
275.000-672.10-705.000	SALARIES/WAGES - OTHER WAGES				0	7,000	82,864	82,864
275.000-672.10-708.000	SALARIES/WAGES - PART TIME	17,847	22,741	22,741	14,346	18,000	44,573	44,573
275.000-672.10-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	1,365	1,740	1,740	1,129	1,740	9,800	9,800
275.000-672.10-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE				0		47,760	47,760
275.000-672.10-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE				0		3,283	3,283
275.000-672.10-718.000	PYRL TAX/BENEFIT - RETIREMENT				0		14,376	14,376
275.000-672.10-802.000	CONTRACTUAL SERVICES				58	58	0	0
275.000-672.10-861.000	TRANSPORT - TRAVEL	3,848	4,000	4,000	4,926	7,000	21,000	21,000
	COLLAPSED HOMEMAKING, PERSONAL CARE AND RESPITE INTO ONE GL AND INCREASED MILAGE FOR GROWTH IN SERVICES							
NET OF REVENUES/APPROPRIATIONS - 672.10 - AGING - HOME MAKING		**(23,060)**	**(28,481)**	**(28,481)**	**(20,459)**	**(33,798)**	**(223,656)**	**(223,656)**

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 672.11 - AGING-PERSONAL CARE								
275.000-672.11-705.000	SALARIES/WAGES - OTHER WAGES	34,710	33,265	33,265	17,085	25,000	0	0
275.000-672.11-708.000	SALARIES/WAGES - PART TIME	5,817	9,766	9,766	18,372	12,000	0	0
275.000-672.11-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	2,971	3,292	3,292	2,685	3,292	0	0
275.000-672.11-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	13,021	11,964	11,964	11,161	11,964	0	0
275.000-672.11-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	769	686	686	588	686	0	0
275.000-672.11-718.000	PYRL TAX/BENEFIT - RETIREMENT	7,567	7,652	7,652	5,145	7,652	0	0
275.000-672.11-719.000	PYRL TAX/BENEFIT - OTR FRINGE	497	507	507	268	216	0	0
275.000-672.11-861.000	TRANSPORT - TRAVEL	10,301	9,000	9,000	8,492	11,000	0	0
	DID NOT BUDGET ENOUGH FOR MILEAGE IN 2026 AND COMBINED GL TO .10							
	PLAN TO INCREASE CLIENTS SERVED WITH WAIVER							
NET OF REVENUES/APPROPRIATIONS - 672.11 - AGING-PERSONAL CARE		**(75,653)**	**(76,132)**	**(76,132)**	**(63,796)**	**(71,810)**	**0**	**0**
Dept 672.12 - AGING - RESPITE								
275.000-672.12-705.000	SALARIES/WAGES - OTHER WAGES	43,679	45,937	45,937	22,115	35,000	0	0
275.000-672.12-708.000	SALARIES/WAGES - PART TIME	4,588	4,977	4,977	2,291	5,000	0	0
275.000-672.12-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	3,540	3,895	3,895	1,834	3,895	0	0
275.000-672.12-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	15,860	16,522	16,522	8,404	16,522	0	0
275.000-672.12-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	970	948	948	411	948	0	0
275.000-672.12-718.000	PYRL TAX/BENEFIT - RETIREMENT	9,525	10,568	10,568	4,965	10,568	0	0
275.000-672.12-719.000	PYRL TAX/BENEFIT - OTR FRINGE	625	630	630	246	630	630	630
275.000-672.12-861.000	TRANSPORT - TRAVEL	2,104	3,000	3,000	846	1,000	0	0
	COMBINED WITH GL .10							
	PLAN TO INCREASE CLIENTS SERVED							
NET OF REVENUES/APPROPRIATIONS - 672.12 - AGING - RESPITE		**(80,891)**	**(86,477)**	**(86,477)**	**(41,112)**	**(73,563)**	**(630)**	**(630)**

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 672.13 - AGING - MEMORIALS								
275.000-672.13-802.000	CONTRACTUAL SERVICES	1,700	500	500	0		0	0
275.000-672.13-802.100	CONTRACT SVC - OTHER	982	2,500	2,500	385	2,500	2,500	2,500
NET OF REVENUES/APPROPRIATIONS - 672.13 - AGING - MEMORIALS		**(2,682)**	**(3,000)**	**(3,000)**	**(385)**	**(2,500)**	**(2,500)**	**(2,500)**
Dept 672.14 - AGING - TRANSPORTATION								
275.000-672.14-802.000	CONTRACTUAL SERVICES	11,211	12,000	12,000	10,201	14,000	14,000	14,000
	MEDICAL TRANSPORTATION							
275.000-672.14-861.000	TRANSPORT - TRAVEL	1,070	2,000	2,000	577	2,000	2,000	2,000
NET OF REVENUES/APPROPRIATIONS - 672.14 - AGING - TRANSPORTATION		**(12,281)**	**(14,000)**	**(14,000)**	**(10,778)**	**(16,000)**	**(16,000)**	**(16,000)**
Dept 672.15 - AGING - HOMECHORE								
275.000-672.15-861.000	TRANSPORT - TRAVEL	128	200	200	0	200	200	200
275.000-672.15-901.000	PRINTING AND PUBLISHING		150	150	0	150	150	150
275.000-672.15-931.000	REPAIR/MAINT - PLOWING	74,655	65,000	65,000	49,860	65,000	75,000	75,000
NET OF REVENUES/APPROPRIATIONS - 672.15 - AGING - HOMECHORE		**(74,783)**	**(65,350)**	**(65,350)**	**(49,860)**	**(65,350)**	**(75,350)**	**(75,350)**
Dept 672.20 - AGING - TITLE III C1 CONGREGATE MEALS								
275.000-672.20-703.000	SALARIES/WAGES - DEPUTY 1, OFFICE MGR	15,600	14,986	14,986	10,470	14,986	16,077	16,077
275.000-672.20-705.000	SALARIES/WAGES - OTHER WAGES	62,845	66,937	66,937	44,785	66,937	126,544	126,544
275.000-672.20-708.000	SALARIES/WAGES - PART TIME	61,840	71,123	71,123	40,568	71,123	68,571	68,571
275.000-672.20-714.002	PYRL TAX/BENEFIT - 1:1 RATIO ANNUITY				246	250	391	391
275.000-672.20-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	10,697	11,708	11,708	7,517	11,708	16,156	16,156
275.000-672.20-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	31,617	30,880	30,880	21,066	30,880	56,749	56,749
275.000-672.20-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	1,630	1,463	1,463	1,029	1,463	3,012	3,012
275.000-672.20-718.000	PYRL TAX/BENEFIT - RETIREMENT	16,699	18,138	18,138	12,280	18,138	32,215	32,215
275.000-672.20-719.000	PYRL TAX/BENEFIT - OTR FRINGE	917	910	910	535	910	910	910
275.000-672.20-727.000	SUPPLIES - GENERAL	2,955	3,500	3,500	4,013	4,000	4,000	4,000
275.000-672.20-729.000	SUPPLIES - UNIFORMS	1,437	2,000	2,000	1,315	2,000	2,000	2,000

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
275.000-672.20-735.000	SUPPLIES - RAW FOOD COST	115,766	120,000	120,000	81,783	120,000	110,000	110,000
275.000-672.20-735.100	SUPPLIES - DISPOSABLES	22,866	17,000	17,000	13,279	17,000	17,000	17,000
	CLIENTS SERVED NEEDING CONTAINERS INCREASED BUT WILL TRY AND MANAGE							
275.000-672.20-741.000	SUPPLIES - GASOLINE/DIESEL		100	100	0		0	0
275.000-672.20-802.000	CONTRACTUAL SERVICES	1,401	1,000	1,000	1,141	1,500	1,500	1,500
275.000-672.20-802.033	CONTRACT SVC - DINING OUT	553	1,000	1,000	832	1,000	1,000	1,000
275.000-672.20-855.000	COMMUNICATION - TELEPHONE	1,211	1,245	1,245	1,076	1,500	1,500	1,500
275.000-672.20-861.000	TRANSPORT - TRAVEL	785	850	850	656	1,200	1,200	1,200
275.000-672.20-921.000	UTILITIES - ELECTRIC	1,783	1,800	1,800	1,242	1,800	2,000	2,000
275.000-672.20-922.000	UTILITIES - GAS	659	650	650	413	650	650	650
275.000-672.20-923.000	UTILITIES - WATER	612	500	500	441	600	600	600
275.000-672.20-924.000	UTILITIES - TRASH REMOVAL	2,245	2,000	2,000	1,559	2,400	2,400	2,400
275.000-672.20-933.000	REPAIR/MAINT - BUILDING	9	1,000	1,000	531	1,000	1,000	1,000
275.000-672.20-934.000	REPAIR/MAINT - EQUIPMENT	10,094	2,400	6,400	4,826	6,400	6,400	6,400
	BUDGET AMENDMENT NEEDED TO MOVER FROM .21							
275.000-672.20-940.000	RENTALS - BUILDING	13,379	12,000	12,000	9,048	12,000	14,400	14,400
	ADDED SACRET HEART RENT							
275.000-672.20-955.000	MISC - TRAINING/CONFERENCE		550	550	0	550	550	550
275.000-672.20-958.000	MISC - DUES SUBSCRIPTIONS LICENSES	4,199	3,000	3,000	2,200	4,000	4,000	4,000
275.000-672.20-980.000	CAP OUTLAY - EQUIPMENT	4,842	5,000	5,000	109	5,000	5,000	5,000
NET OF REVENUES/APPROPRIATIONS - 672.20 - AGING - TITLE III C1 CONGR		**(386,641)**	**(391,740)**	**(395,740)**	**(262,960)**	**(398,995)**	**(495,825)**	**(495,825)**

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 672.21 - AGING - TITLE III C2 HOME DELIVERED MEAL								
275.000-672.21-703.000	SALARIES/WAGES - DEPUTY 1, OFFICE MGR	23,399	22,479	22,479	15,704	22,479	24,116	24,116
275.000-672.21-705.000	SALARIES/WAGES - OTHER WAGES	135,977	147,283	147,283	96,614	147,283	154,555	154,555
275.000-672.21-714.002	PYRL TAX/BENEFIT - 1:1 RATIO ANNUITY				242	250	385	385
275.000-672.21-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	12,121	12,987	12,987	8,824	12,987	13,669	13,669
275.000-672.21-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	65,819	63,921	63,921	43,573	63,921	69,447	69,447
275.000-672.21-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	3,634	3,192	3,192	2,242	3,192	3,382	3,382
275.000-672.21-718.000	PYRL TAX/BENEFIT - RETIREMENT	34,391	38,601	38,601	25,278	38,601	40,106	40,106
275.000-672.21-719.000	PYRL TAX/BENEFIT - OTR FRINGE	1,717	1,699	1,699	998	1,699	1,800	1,800
275.000-672.21-727.000	SUPPLIES - GENERAL	2,551	3,200	3,200	1,999	3,200	3,200	3,200
275.000-672.21-735.000	SUPPLIES - RAW FOOD COST	150,543	150,000	150,000	98,752	150,000	130,000	130,000
275.000-672.21-735.100	SUPPLIES - DISPOSABLES	28,993	30,000	30,000	16,626	30,000	30,000	30,000
275.000-672.21-741.000	SUPPLIES - GASOLINE/DIESEL	13,264	20,000	20,000	14,567	20,000	20,000	20,000
275.000-672.21-802.000	CONTRACTUAL SERVICES	1,432	1,560	1,560	2,405	2,000	2,000	2,000
275.000-672.21-855.000	COMMUNICATION - TELEPHONE	88	125	125	73	125	125	125
275.000-672.21-861.000	TRANSPORT - TRAVEL		175	175	0	175	175	175
275.000-672.21-921.000	UTILITIES - ELECTRIC	2,789	3,150	3,150	1,863	3,150	3,300	3,300
275.000-672.21-922.000	UTILITIES - GAS	1,030	1,350	1,350	620	1,350	1,350	1,350
275.000-672.21-923.000	UTILITIES - WATER	958	1,000	1,000	662	1,000	1,000	1,000
275.000-672.21-934.000	REPAIR/MAINT - EQUIPMENT		4,800	800	736	800	800	800
	BUDGET AMENDMENT SHIFTED 4000 TO .20							
275.000-672.21-935.000	REPAIR/MAINT - VEHICLES	14,061	11,000	11,000	13,960	15,000	15,000	15,000
275.000-672.21-958.000	MISC - DUES SUBSCRIPTIONS LICENSES	4,440	3,800	3,800	1,260	3,800	3,800	3,800
275.000-672.21-980.000	CAP OUTLAY - EQUIPMENT		2,500	2,500	0	2,500	2,500	2,500
NET OF REVENUES/APPROPRIATIONS - 672.21 - AGING - TITLE III C2 HOME D		**(497,207)**	**(522,822)**	**(518,822)**	**(346,998)**	**(523,512)**	**(520,710)**	**(520,710)**

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 672.22 - AGING - EVENTS COORDINATOR								
275.000-672.22-705.000	SALARIES/WAGES - OTHER WAGES	20,141	20,457	20,457	14,277	20,457	20,189	20,189
275.000-672.22-714.002	PYRL TAX/BENEFIT - 1:1 RATIO ANNUITY				128	150	203	203
275.000-672.22-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	1,532	1,563	1,563	1,133	1,563	1,545	1,545
275.000-672.22-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	9,863	9,830	9,830	6,717	9,830	10,606	10,606
275.000-672.22-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	430	408	408	288	408	455	455
275.000-672.22-718.000	PYRL TAX/BENEFIT - RETIREMENT	4,173	4,699	4,699	3,052	4,699	4,240	4,240
275.000-672.22-719.000	PYRL TAX/BENEFIT - OTR FRINGE	280	280	280	163	280	280	280
275.000-672.22-802.000	CONTRACTUAL SERVICES	690			0		0	0
275.000-672.22-802.032	CONTRACT SVC - COA ACTIVITIES	6,460	5,000	5,000	3,099	5,000	5,000	5,000
275.000-672.22-861.000	TRANSPORT - TRAVEL	306	500	500	0	500	500	500
275.000-672.22-955.000	MISC - TRAINING/CONFERENCE	19	750	750	0	750	750	750
275.000-672.22-967.003	PROJECTS - SPECIALIZED FUNDRAISER EXPEND	87,933	95,000	95,000	90,951	95,000	95,000	95,000
NET OF REVENUES/APPROPRIATIONS - 672.22 - AGING - EVENTS COORDINA		**(131,827)**	**(138,487)**	**(138,487)**	**(119,808)**	**(138,637)**	**(138,768)**	**(138,768)**
Dept 672.24 - ADULT DAY SERVICES								
275.000-672.24-705.000	SALARIES/WAGES - OTHER WAGES				0		6,461	6,461
275.000-672.24-708.000	SALARIES/WAGES - PART TIME				1,953	3,000	6,652	6,652
	ADULT DAY PILOT FUNDED BY GRANT							
275.000-672.24-715.000	PYRL TAX/BENEFIT - FICA EXPENSE				149	125	1,003	1,003
275.000-672.24-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE				0		5,670	5,670
275.000-672.24-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE				0		364	364
275.000-672.24-718.000	PYRL TAX/BENEFIT - RETIREMENT				0		2,888	2,888
275.000-672.24-727.000	SUPPLIES - GENERAL				5,008	5,000	1,000	1,000
	START UP FURNITURE FROM GRANT							
NET OF REVENUES/APPROPRIATIONS - 672.24 - ADULT DAY SERVICES					**(7,110)**	**(8,125)**	**(24,038)**	**(24,038)**

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 901.00 - CAPITAL OUTLAY								
275.000-901.00-980.720	CAP OUTLAY - EQUIP-COA	26,377	15,000	15,000	12,270	12,270	80,000	80,000
	TRUCK REPLACEMENT: OFFSET BY OVER $24,000 IN RESTRICTED DONATIONS							
NET OF REVENUES/APPROPRIATIONS - 901.00 - CAPITAL OUTLAY		**(26,377)**	**(15,000)**	**(15,000)**	**(12,270)**	**(12,270)**	**(80,000)**	**(80,000)**
Dept 902.00 - CAPITAL OUTLAY-COMPUTERS								
275.000-902.00-980.720	CAP OUTLAY - EQUIP-COA	810	7,200	7,200	4,993		0	0
NET OF REVENUES/APPROPRIATIONS - 902.00 - CAPITAL OUTLAY-COMPUTE		**(810)**	**(7,200)**	**(7,200)**	**(4,993)**		**0**	**0**
ESTIMATED REVENUES - FUND 275.000		**1,651,020**	**1,578,888**	**1,660,294**	**1,511,466**	**1,577,352**	**1,726,679**	**1,726,679**
APPROPRIATIONS - FUND 275.000		**1,639,354**	**1,710,133**	**1,775,539**	**1,217,448**	**1,740,299**	**1,853,589**	**1,853,589**
NET OF REVENUES/APPROPRIATIONS - FUND 275.000		**11,666**	**(131,245)**	**(115,245)**	**294,018**	**(162,947)**	**(126,910)**	**(126,910)**
BEGINNING FUND BALANCE		1,150,690	1,162,360	1,162,360	1,162,360	1,162,360	999,413	999,413
ENDING FUND BALANCE		1,162,356	1,031,115	1,047,115	1,456,378	999,413	872,503	872,503

Other Funds

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 277.000 - HEALTH DEPT BLDG REPAIR								
Dept 000.00								
277.000-000.00-665.000	INTEREST EARNED INVEST & CDS	764	500	500	557	780	600	600
277.000-000.00-667.001	RENTS	12,000	12,000	12,000	9,000	12,000	12,000	12,000
277.000-000.00-669.000	UNREALIZED GAIN/LOSS	13			(35)		0	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**12,777**	**12,500**	**12,500**	**9,522**	**12,780**	**12,600**	**12,600**
Dept 265.00 - BUILDING & GROUNDS								
277.000-265.00-933.000	REPAIR/MAINT - BUILDING	8,142	12,000	12,000	0	12,000	12,000	12,000
NET OF REVENUES/APPROPRIATIONS - 265.00 - BUILDING & GROUNDS		**(8,142)**	**(12,000)**	**(12,000)**	**0**	**(12,000)**	**(12,000)**	**(12,000)**
ESTIMATED REVENUES - FUND 277.000		**12,777**	**12,500**	**12,500**	**9,522**	**12,780**	**12,600**	**12,600**
APPROPRIATIONS - FUND 277.000		**8,142**	**12,000**	**12,000**	**0**	**12,000**	**12,000**	**12,000**
NET OF REVENUES/APPROPRIATIONS - FUND 277.000		**4,635**	**500**	**500**	**9,522**	**780**	**600**	**600**
BEGINNING FUND BALANCE		20,536	25,172	25,172	25,172	25,172	25,952	25,952
ENDING FUND BALANCE		25,171	25,672	25,672	34,694	25,952	26,552	26,552

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 284.000 - OPIOID SETTLEMENT FUND								
Dept 000.00								
284.000-000.00-665.000	INTEREST EARNED INVEST & CDS	17,294	14,000	14,000	11,475	14,000	14,000	14,000
284.000-000.00-669.000	UNREALIZED GAIN/LOSS	304			(815)	(815)	0	0
284.000-000.00-685.000	OTHER - OPIOID SETTLEMENT	100,022			102,999		77,000	77,000
NET OF REVENUES/APPROPRIATIONS - 000.00		**117,620**	**14,000**	**14,000**	**113,659**	**13,185**	**91,000**	**91,000**
Dept 632.00 - OPIOID SETTLEMENT								
284.000-632.00-802.000	CONTRACTUAL SERVICES	15,000	150,000	150,000	5,119	5,119	150,000	150,000
NET OF REVENUES/APPROPRIATIONS - 632.00 - OPIOID SETTLEMENT		**(15,000)**	**(150,000)**	**(150,000)**	**(5,119)**	**(5,119)**	**(150,000)**	**(150,000)**
ESTIMATED REVENUES - FUND 284.000		**117,620**	**14,000**	**14,000**	**113,659**	**13,185**	**91,000**	**91,000**
APPROPRIATIONS - FUND 284.000		**15,000**	**150,000**	**150,000**	**5,119**	**5,119**	**150,000**	**150,000**
NET OF REVENUES/APPROPRIATIONS - FUND 284.000		**102,620**	**(136,000)**	**(136,000)**	**108,540**	**8,066**	**(59,000)**	**(59,000)**
BEGINNING FUND BALANCE		484,682	587,302	587,302	587,302	587,302	595,368	595,368
ENDING FUND BALANCE		587,302	451,302	451,302	695,842	595,368	536,368	536,368

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 292.000 - CHILD CARE								
Dept 000.00								
292.000-000.00-519.200	FED GRANT - WELF - CHILD CARE BASIC	24,381	30,000	30,000	25,180	35,000	35,000	35,000
292.000-000.00-561.102	STATE GRANT - WELF-10% ADM/IND COST	4,621	3,000	3,000	14,484	5,000	5,000	5,000
292.000-000.00-601.210	SVC CHG - WARDS-FAM DIV	1,465	1,500	1,500	0		0	0
292.000-000.00-634.203	SVC CHG - CHILD CARE-SOCIAL SECURITY	134	150	150	0		0	0
292.000-000.00-699.101	TRANSFER IN - GENERAL FUND	50,000	50,000	50,000	50,000	50,000	80,000	80,000
NET OF REVENUES/APPROPRIATIONS - 000.00		**80,601**	**84,650**	**84,650**	**89,664**	**90,000**	**120,000**	**120,000**
Dept 662.10 - BASIC GRANT-CHILD CARE-FAMILY DIVISION								
292.000-662.10-702.000	SALARIES/WAGES - DEPT HEAD	7,736		32,145	22,532	32,145	33,747	33,747
292.000-662.10-706.000	SALARIES/WAGES - OTHER WAGES	18,775		75,635	53,475	75,635	82,228	82,228
292.000-662.10-714.002	PYRL TAX/BENEFIT - 1:1 RATIO ANNUITY				366	366	750	750
292.000-662.10-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	2,027		8,225	5,830	8,225	8,872	8,872
292.000-662.10-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	5,267		33,315	16,929	33,315	27,396	27,396
292.000-662.10-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	361		2,202	1,287	2,202	1,379	1,379
292.000-662.10-718.000	PYRL TAX/BENEFIT - RETIREMENT	5,060		23,565	16,640	23,565	26,001	26,001
292.000-662.10-719.000	PYRL TAX/BENEFIT - OTR FRINGE	295		1,829	779	1,829	3,000	3,000
292.000-662.10-724.000	PYRL TAX/BENEFIT - WORKERS COMP	394			15	15	200	200
292.000-662.10-802.000	CONTRACTUAL SERVICES	78,410	247,000	70,084	47,981	70,000	80,000	80,000
292.000-662.10-861.000	TRANSPORT - TRAVEL	25	2,500	2,500	0	500	500	500
NET OF REVENUES/APPROPRIATIONS - 662.10 - BASIC GRANT-CHILD CARE-		**(118,350)**	**(249,500)**	**(249,500)**	**(165,834)**	**(247,797)**	**(264,073)**	**(264,073)**
ESTIMATED REVENUES - FUND 292.000		**80,601**	**84,650**	**84,650**	**89,664**	**90,000**	**120,000**	**120,000**
APPROPRIATIONS - FUND 292.000		**118,350**	**249,500**	**249,500**	**165,834**	**247,797**	**264,073**	**264,073**
NET OF REVENUES/APPROPRIATIONS - FUND 292.000		**(37,749)**	**(164,850)**	**(164,850)**	**(76,170)**	**(157,797)**	**(144,073)**	**(144,073)**
BEGINNING FUND BALANCE		345,091	307,341	307,341	307,341	307,341	149,544	149,544
ENDING FUND BALANCE		307,342	142,491	142,491	231,171	149,544	5,471	5,471

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 293.000 - VETERANS RELIEF								
Dept 000.00								
293.000-000.00-674.504	PRIV CONTRIB - HW-VETERANS AFFAIRS	2,793			5,200	200	0	0
293.000-000.00-687.002	REFUNDS/REBATES - MISC.				26	26	0	0
293.000-000.00-699.101	TRANSFER IN - GENERAL FUND	39,500	34,500	34,500	34,500	34,500	34,500	34,500
NET OF REVENUES/APPROPRIATIONS - 000.00		**42,293**	**34,500**	**34,500**	**39,726**	**34,726**	**34,500**	**34,500**
Dept 682.00 - VETERANS AFFAIRS								
293.000-682.00-833.000	VETERAN BURIAL	4,800	3,500	3,500	2,100	3,500	3,500	3,500
	INCREASING DUE TO AGING VETERAN POPULATION & INCREASED APPLICATIONS							
293.000-682.00-833.001	VETERAN BURIAL - MARKER SETTING	2,810	3,000	3,000	1,000	3,000	3,000	3,000
	INCREASING DUE TO AGING VETERAN POPULATION & INCREASED APPLICATIONS							
293.000-682.00-833.002	VETERANS RELIEF	30,189	28,000	28,000	21,122	28,000	28,000	28,000
	ABLE TO REDUCE DUE TO MORE STRINGENT FINANCIAL RELIEF POLICY							
NET OF REVENUES/APPROPRIATIONS - 682.00 - VETERANS AFFAIRS		**(37,799)**	**(34,500)**	**(34,500)**	**(24,222)**	**(34,500)**	**(34,500)**	**(34,500)**
ESTIMATED REVENUES - FUND 293.000		**42,293**	**34,500**	**34,500**	**39,726**	**34,726**	**34,500**	**34,500**
APPROPRIATIONS - FUND 293.000		**37,799**	**34,500**	**34,500**	**24,222**	**34,500**	**34,500**	**34,500**
NET OF REVENUES/APPROPRIATIONS - FUND 293.000		**4,494**			**15,504**	**226**	**0**	**0**
BEGINNING FUND BALANCE		7,188	11,682	11,682	11,682	11,682	11,908	11,908
ENDING FUND BALANCE		11,682	11,682	11,682	27,186	11,908	11,908	11,908

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 351.000 - MEADOW BROOK PROJECT DEBT RETIREMENT								
Dept 000.00								
351.000-000.00-665.000	INTEREST EARNED INVEST & CDS	447	410	410	57	80	80	80
351.000-000.00-699.512	TRANSFER IN - MEADOWBROOK OPERATING	830,800	1,001,700	1,001,700	1,002,200	1,002,200	1,067,600	1,067,600
NET OF REVENUES/APPROPRIATIONS - 000.00		**831,247**	**1,002,110**	**1,002,110**	**1,002,257**	**1,002,280**	**1,067,680**	**1,067,680**
Dept 636.00 - WELFARE								
351.000-636.00-991.000	DEBT SVC - PRINCIPAL	615,000	815,000	815,000	815,000	815,000	915,000	915,000
351.000-636.00-993.000	DEBT SVC - PAYING AGENT FEES	500	500	500	500	500	500	500
351.000-636.00-994.000	DEBT SVC - INTEREST EXPENSE	215,300	186,700	186,700	186,700	186,700	152,100	152,100
NET OF REVENUES/APPROPRIATIONS - 636.00 - WELFARE		**(830,800)**	**(1,002,200)**	**(1,002,200)**	**(1,002,200)**	**(1,002,200)**	**(1,067,600)**	**(1,067,600)**
ESTIMATED REVENUES - FUND 351.000		**831,247**	**1,002,110**	**1,002,110**	**1,002,257**	**1,002,280**	**1,067,680**	**1,067,680**
APPROPRIATIONS - FUND 351.000		**830,800**	**1,002,200**	**1,002,200**	**1,002,200**	**1,002,200**	**1,067,600**	**1,067,600**
NET OF REVENUES/APPROPRIATIONS - FUND 351.000		**447**	**(90)**	**(90)**	**57**	**80**	**80**	**80**
BEGINNING FUND BALANCE		10,904	11,351	11,351	11,351	11,351	11,431	11,431
ENDING FUND BALANCE		11,351	11,261	11,261	11,408	11,431	11,511	11,511

Other Funds

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 366.000 - JAIL BUILDING DEBT								
Dept 000.00								
366.000-000.00-699.101	TRANSFER IN - GENERAL FUND						1,700,000	1,700,000
NET OF REVENUES/APPROPRIATIONS - 000.00							**1,700,000**	**1,700,000**
Dept 351.00 - JAIL								
366.000-351.00-991.000	DEBT SVC - PRINCIPAL						950,000	950,000
366.000-351.00-994.000	DEBT SVC - INTEREST EXPENSE						700,000	700,000
NET OF REVENUES/APPROPRIATIONS - 351.00 - JAIL							**(1,650,000)**	**(1,650,000)**
ESTIMATED REVENUES - FUND 366.000							**1,700,000**	**1,700,000**
APPROPRIATIONS - FUND 366.000							**1,650,000**	**1,650,000**
NET OF REVENUES/APPROPRIATIONS - FUND 366.000							**50,000**	**50,000**
BEGINNING FUND BALANCE								
ENDING FUND BALANCE							50,000	50,000

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 508.000 - PARKS SYSTEM								
Dept 000.00								
508.000-000.00-629.000	SVC CHG - CAMPING PERMIT	330,525	420,000	420,000	388,994	425,000	420,000	420,000
508.000-000.00-629.100	SVC CHG - SALES-PARK SHOWERS	4,939	5,500	5,500	4,832	5,000	5,500	5,500
508.000-000.00-629.110	SVC CHG - SALES-FIREWOOD	17,351	13,000	13,000	19,133	15,500	15,000	15,000
508.000-000.00-629.120	SVC CHG - SALES-DUMP STN	1,720	1,500	1,500	1,705	1,800	1,800	1,800
508.000-000.00-629.130	SVC CHG - SALES-VENDING	7,653	7,000	7,000	12,333	8,500	10,000	10,000
508.000-000.00-642.701	SALES - REC-CLOTHING	5,997	5,500	5,500	9,906	7,500	7,500	7,500
508.000-000.00-642.702	SALES - REC-SALES TAX COLL	9	1,000	1,000	400	1,000	1,000	1,000
508.000-000.00-665.000	INTEREST EARNED INVEST & CDS	9,311	9,500	9,500	4,607	7,000	7,000	7,000
508.000-000.00-667.100	INVEST/RENT - RENT-BLDGS/PAVILIONS	720	1,800	1,800	1,290	1,800	1,800	1,800
508.000-000.00-669.000	UNREALIZED GAIN/LOSS	(299)			(116)		0	0
508.000-000.00-674.000	PRIV CONTRIB - OPER	22			1,236		0	0
508.000-000.00-699.213	TRANSFER IN - GAS & OIL ROYALTY REV	275,000			0		35,000	35,000
	CIP PROJECTS: $15K NOTEWARES PLAYSAPE; $20K WETZEL LAKE FISHING DOCK							
508.000-000.00-699.223	TRANSFER IN - FORESTRY FUND		25,000	25,000	0	25,000	0	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**652,948**	**489,800**	**489,800**	**444,320**	**498,100**	**504,600**	**504,600**
Dept 751.00 - PARK								
508.000-751.00-702.000	SALARIES/WAGES - DEPT HEAD	58,247	61,672	61,672	41,688	61,672	64,133	64,133
508.000-751.00-703.000	SALARIES/WAGES - DEPUTY 1, OFFICE MGR	25,047	53,507	53,507	25,230	40,000	40,426	40,426
508.000-751.00-708.000	SALARIES/WAGES - PART TIME	91,355	102,880	102,880	88,324	102,800	121,030	121,030
508.000-751.00-709.000	SALARIES/WAGES - OT/HOLIDAY	848	1,500	1,500	674	1,500	1,500	1,500
508.000-751.00-710.000	SALARIES/WAGES - PERSONAL LEAVE	2,144	500	500	136	500	500	500
508.000-751.00-714.002	PYRL TAX/BENEFIT - 1:1 RATIO ANNUITY		310	310	307	307	330	330
508.000-751.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	13,315	16,835	16,835	12,097	16,835	17,411	17,411
508.000-751.00-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	18,416	19,694	19,694	13,433	19,694	21,212	21,212
508.000-751.00-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	856	816	816	576	816	910	910
508.000-751.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	12,072	14,646	14,646	9,450	14,646	15,212	15,212

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
508.000-751.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	773	761	761	621	761	761	761
508.000-751.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	6,014	6,315	6,315	5,311	6,315	6,315	6,315
508.000-751.00-727.000	SUPPLIES - GENERAL	21,600	13,000	13,000	8,399	13,000	13,000	13,000
	INCREASE COG LINE TO SEPARATE EXP 2026							
508.000-751.00-729.000	SUPPLIES - UNIFORMS	932	1,000	1,000	503	1,000	1,000	1,000
508.000-751.00-741.000	SUPPLIES - GASOLINE/DIESEL	3,387	6,000	6,000	4,383	5,000	6,000	6,000
508.000-751.00-795.000	SUPPLIES - COGS	4,679	12,000	12,000	20,976	13,000	20,000	20,000
	DECREASE SUPPLIES GENERAL LINE, INCREASE COGS; INCL FIREWOOD							
	INCREASE IN SALES, RESULTING IN INCREASE IN PURCHASING OF GOODS							
508.000-751.00-802.000	CONTRACTUAL SERVICES	10,193	10,000	10,000	9,819	12,000	13,000	13,000
508.000-751.00-802.020	CONTRACT SVC - PARK WATER TESTING	96	1,800	1,800	216	1,800	1,800	1,800
508.000-751.00-855.000	COMMUNICATION - TELEPHONE	2,520	3,000	3,000	1,992	3,000	3,000	3,000
	INTERNET/PHONE END '24 $2800							
508.000-751.00-861.000	TRANSPORT - TRAVEL	552	500	500	346	500	800	800
508.000-751.00-901.000	PRINTING AND PUBLISHING		600	600	77	600	600	600
508.000-751.00-921.000	UTILITIES - ELECTRIC	14,782	15,000	15,000	13,288	16,000	18,000	18,000
508.000-751.00-922.000	UTILITIES - GAS	2,326	2,500	2,500	1,466	2,500	3,000	3,000
508.000-751.00-924.000	UTILITIES - TRASH REMOVAL	3,486	4,500	4,500	3,868	4,500	5,000	5,000
508.000-751.00-932.000	REPAIR/MAINT - GROUNDS	24,519	25,000	25,000	6,290	20,000	25,000	25,000
	EST $5K IN AFTON FOR SITES, GARAGE, ROADS							
508.000-751.00-933.000	REPAIR/MAINT - BUILDING	9,643	20,000	20,000	4,797	15,000	20,000	20,000
508.000-751.00-934.000	REPAIR/MAINT - EQUIPMENT	4,027	3,000	3,000	(1,011)	3,500	3,500	3,500
508.000-751.00-935.000	REPAIR/MAINT - VEHICLES	3,043	4,000	4,000	1,833	2,500	4,000	4,000
508.000-751.00-955.000	MISC - TRAINING/CONFERENCE	520	550	550	505	550	600	600
508.000-751.00-957.000	MISC - BANK SERVICE FEES	193	200	200	0	200	200	200
508.000-751.00-957.001	MISC - CREDIT CARD FEES	11,932	25,000	25,000	13,904	18,000	20,000	20,000
508.000-751.00-958.000	MISC - DUES SUBSCRIPTIONS LICENSES	1,438	300	300	755	1,500	1,600	1,600
508.000-751.00-968.000	DEPRECIATION	49,093			0		0	0
NET OF REVENUES/APPROPRIATIONS - 751.00 - PARK		**(398,048)**	**(427,386)**	**(427,386)**	**(290,253)**	**(399,996)**	**(449,840)**	**(449,840)**

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Dept 751.10 - PARKS - CEDAR RIVER NA, MOHR NA, MURPHY								
508.000-751.10-932.005	REPAIR/MAINT - GROUNDS MOHR		25,000	25,000	0		0	0
NET OF REVENUES/APPROPRIATIONS - 751.10 - PARKS - CEDAR RIVER NA, MOHR NA, MUR			**(25,000)**	**(25,000)**	**0**		**0**	**0**
Dept 751.20 - PARKS - NOTEWARE, WETZEL, WILLOW, BEAL								
508.000-751.20-727.202	SUPPLIES - WETZEL	3,060	8,000	8,000	0	7,000	8,000	8,000
508.000-751.20-802.013	CONTRACT SVC - NOTEWARE	1,366	2,000	2,000	875	2,000	2,500	2,500
508.000-751.20-802.015	CONTRACT SVC - WILLOW	1,421	2,000	2,000	875	2,000	2,000	2,000
508.000-751.20-932.000	REPAIR/MAINT - GROUNDS	4,083	5,000	5,000	324	5,000	5,000	5,000
508.000-751.20-932.003	REPAIR/MAINT - GROUNDS NOTEWARE	176			0		0	0
508.000-751.20-932.007	REPAIR/MAINT - GROUNDS BEAL	6,000			0		0	0
	DOCK IN 2025							
NET OF REVENUES/APPROPRIATIONS - 751.20 - PARKS - NOTEWARE, WETZ		**(16,106)**	**(17,000)**	**(17,000)**	**(2,074)**	**(16,000)**	**(17,500)**	**(17,500)**
Dept 751.30 - PARKS - ELK RAPIDS								
508.000-751.30-727.000	SUPPLIES - GENERAL	162	200	200	0	200	200	200
508.000-751.30-921.000	UTILITIES - ELECTRIC	463	450	450	428	550	700	700
508.000-751.30-923.000	UTILITIES - WATER	1,092	1,400	1,400	935	1,400	1,500	1,500
508.000-751.30-924.000	UTILITIES - TRASH REMOVAL	1,055	900	900	806	1,200	1,500	1,500
508.000-751.30-932.000	REPAIR/MAINT - GROUNDS	1,740	5,500	5,500	57	5,000	5,500	5,500
508.000-751.30-933.000	REPAIR/MAINT - BUILDING	1,613	6,000	6,000	50	5,000	6,000	6,000
508.000-751.30-934.000	REPAIR/MAINT - EQUIPMENT	284	500	500	216	500	500	500
NET OF REVENUES/APPROPRIATIONS - 751.30 - PARKS - ELK RAPIDS		**(6,409)**	**(14,950)**	**(14,950)**	**(2,492)**	**(13,850)**	**(15,900)**	**(15,900)**
Dept 901.00 - CAPITAL OUTLAY								
508.000-901.00-980.751	CAP OUTLAY - EQUIP-PARKS	(90,449)			0		50,000	50,000
	CIP PROJECTS: $15K BARNES PARK ADA CAMPSITES; $15K NOTEWARES PLAYSCAPE; $20K WETZEL LAKE FISHING DOCK							
NET OF REVENUES/APPROPRIATIONS - 901.00 - CAPITAL OUTLAY		**90,449**			**0**		**(50,000)**	**(50,000)**

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 902.00 - CAPITAL OUTLAY-COMPUTERS								
508.000-902.00-980.751	CAP OUTLAY - EQUIP-PARKS	810	900	900	999	999	0	0
NET OF REVENUES/APPROPRIATIONS - 902.00 - CAPITAL OUTLAY-COMPUTE		**(810)**	**(900)**	**(900)**	**(999)**	**(999)**	**0**	**0**
ESTIMATED REVENUES - FUND 508.000		**652,948**	**489,800**	**489,800**	**444,320**	**498,100**	**504,600**	**504,600**
APPROPRIATIONS - FUND 508.000		**330,924**	**485,236**	**485,236**	**295,818**	**430,845**	**533,240**	**533,240**
NET OF REVENUES/APPROPRIATIONS - FUND 508.000		**322,024**	**4,564**	**4,564**	**148,502**	**67,255**	**(28,640)**	**(28,640)**
BEGINNING FUND BALANCE		1,005,793	1,327,816	1,327,816	1,327,816	1,327,816	1,395,071	1,395,071
ENDING FUND BALANCE		1,327,817	1,332,380	1,332,380	1,476,318	1,395,071	1,366,431	1,366,431

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 541.000 - FORESTRY								
Dept 000.00								
541.000-000.00-642.402	SALES - PW-TIMBER SALES	22,401	114,000	114,000	136,956	136,956	53,000	53,000
	BARNES PARK PINE, BATCHELDER RD, FROG HOLLOW, LEONARD RD							
541.000-000.00-665.000	INTEREST EARNED INVEST & CDS	17,503	15,000	15,000	9,430	15,000	15,000	15,000
541.000-000.00-669.000	UNREALIZED GAIN/LOSS	115			(736)		0	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**40,019**	**129,000**	**129,000**	**145,650**	**151,956**	**68,000**	**68,000**
Dept 572.00 - FORESTRY ACTIVITIES - GENERAL								
541.000-572.00-727.000	SUPPLIES - GENERAL				0		1,200	1,200
541.000-572.00-802.000	CONTRACTUAL SERVICES				0		34,000	34,000
541.000-572.00-802.002	CONTRACT SVC - SURVEY		3,000	3,000	0		3,000	3,000
541.000-572.00-932.000	REPAIR/MAINT - GROUNDS		5,000	5,000	2,628	5,000	3,000	3,000
541.000-572.00-959.001	APPROP - ACD	98,169			0		0	0
541.000-572.00-979.000	CAP OUTLAY - LAND		6,000	6,000	0		15,000	15,000
	HAWK LAKE & START TWP TREE PLANTING // DICKERSON RD EASEMENT & LOGGING ROAD/TRAIL							
NET OF REVENUES/APPROPRIATIONS - 572.00 - FORESTRY ACTIVITIES - GE		**(98,169)**	**(14,000)**	**(14,000)**	**(2,628)**	**(5,000)**	**(56,200)**	**(56,200)**
Dept 967.00 - TRANSFER OUT								
541.000-967.00-995.108	TRANSFER OUT - GRASS RIVER		100,000	100,000	100,000	100,000	100,000	100,000
	GRNA BOARDWALK; FUNDING FOR FINAL PHASE							
541.000-967.00-995.508	TRANSFER OUT - PARKS		25,000	25,000	0	25,000	0	0
NET OF REVENUES/APPROPRIATIONS - 967.00 - TRANSFER OUT			**(125,000)**	**(125,000)**	**(100,000)**	**(125,000)**	**(100,000)**	**(100,000)**
ESTIMATED REVENUES - FUND 541.000		**40,019**	**129,000**	**129,000**	**145,650**	**151,956**	**68,000**	**68,000**
APPROPRIATIONS - FUND 541.000		**98,169**	**139,000**	**139,000**	**102,628**	**130,000**	**156,200**	**156,200**
NET OF REVENUES/APPROPRIATIONS - FUND 541.000		**(58,150)**	**(10,000)**	**(10,000)**	**43,022**	**21,956**	**(88,200)**	**(88,200)**
BEGINNING FUND BALANCE		655,029	596,879	596,879	596,879	596,879	618,835	618,835
ENDING FUND BALANCE		596,879	586,879	586,879	639,901	618,835	530,635	530,635

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Fund 549.000 - CONSTRUCTION CODE ENFORCEMENT								
Dept 000.00								
549.000-000.00-491.200	LIC/PERMIT - TEMP CERT OF OCCUPANCY	2,775	2,200	2,200	2,380	2,200	2,400	2,400
549.000-000.00-491.201	LIC/PERMIT - BUILDING PERMIT	342,012	315,000	315,000	270,633	315,000	330,000	330,000
549.000-000.00-491.202	LIC/PERMIT - PLUMBING PERMIT	99,377	93,000	93,000	75,298	93,000	93,000	93,000
549.000-000.00-491.203	LIC/PERMIT - ELECTRICAL PERMIT	170,793	160,000	160,000	126,595	160,000	160,000	160,000
549.000-000.00-491.204	LIC/PERMIT - MECHANICAL PERMIT	137,358	140,000	140,000	107,192	140,000	140,000	140,000
549.000-000.00-491.206	LIC/PERMIT - PLAN REVIEW FEES	19,755	30,000	30,000	16,338	30,000	20,000	20,000
549.000-000.00-631.802	SVC CHG - PS-CONST CODE ADMIN FEE	300	750	750	100	750	500	500
549.000-000.00-635.901	SVC CHG - GEN-PHOTOGRAPHIC SERVICES	368	500	500	840	500	500	500
549.000-000.00-665.000	INTEREST EARNED INVEST & CDS	48,772	45,000	45,000	29,824	45,000	41,000	41,000
549.000-000.00-669.000	UNREALIZED GAIN/LOSS	745			(2,253)		0	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**822,255**	**786,450**	**786,450**	**626,947**	**786,450**	**787,400**	**787,400**
Dept 371.00 - CONSTRUCTION CODE ENFORCEMENT								
549.000-371.00-702.000	SALARIES/WAGES - DEPT HEAD	81,311	84,138	84,138	60,262	84,138	82,358	82,358
549.000-371.00-704.002	SALARIES/WAGES	60,448	62,265	62,265	42,483	62,265	65,134	65,134
549.000-371.00-704.003	SALARIES/WAGES - INSPECTOR	107,118	122,858	122,858	62,535	110,000	129,619	129,619
549.000-371.00-704.004	SALARIES/WAGES - INSPECTOR	36,406	37,718	37,718	25,585	37,718	64,291	64,291
549.000-371.00-705.000	SALARIES/WAGES - OTHER WAGES	41,115	42,811	42,811	29,436	42,811	44,779	44,779
549.000-371.00-707.000	SALARIES/WAGES - OTHER WAGES	41,558	42,811	42,811	29,157	42,811	44,779	44,779
549.000-371.00-709.300	SALARIES/WAGES - PER DIEMS		500	500	0		500	500
549.000-371.00-710.000	SALARIES/WAGES - PERSONAL LEAVE	3,021	7,500	7,500	5,909	7,500	7,500	7,500
549.000-371.00-714.000	PYRL TAX/BENEFIT - ANNUITY IN LIEU INSUR	8,955	8,688	8,688	5,912	8,688	8,688	8,688
549.000-371.00-714.002	PYRL TAX/BENEFIT - 1:1 RATIO ANNUITY	1,187	1,300	1,300	1,228	1,228	790	790
549.000-371.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	28,973	31,311	31,311	20,627	31,311	33,581	33,581
549.000-371.00-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	68,747	67,801	67,801	38,139	60,000	78,456	78,456
549.000-371.00-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	4,808	4,524	4,524	2,840	4,000	5,810	5,810
549.000-371.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	71,581	79,701	79,701	50,455	79,701	83,635	83,635
549.000-371.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	4,625	4,609	4,609	2,345	4,609	4,609	4,609
549.000-371.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	7,425	7,796	7,796	3,945	6,000	6,000	6,000

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549.000-371.00-727.000	SUPPLIES - GENERAL	8,726	8,000	8,000	8,129	8,000	10,000	10,000
549.000-371.00-727.100	SUPPLIES - BOOKS		1,000	1,000	884	1,000	1,500	1,500
549.000-371.00-727.101	SUPPLIES - BOOKS PURCH FOR CONTRACTORS		700	700	0	700	700	700
549.000-371.00-729.000	SUPPLIES - UNIFORMS	457	1,000	1,000	0	1,000	450	450
549.000-371.00-730.000	SUPPLIES - COMPUTER	989	750	750	881	750	800	800
549.000-371.00-741.000	SUPPLIES - GASOLINE/DIESEL	12,131	15,000	15,000	10,529	15,000	15,000	15,000
549.000-371.00-802.000	CONTRACTUAL SERVICES		5,000	5,000	79,875	5,000	60,000	60,000
549.000-371.00-805.003	CONTRACT SVC - COMPUTER-SOFTWARE/LIC	18,338	8,000	8,000	11,962	8,000	20,000	20,000
549.000-371.00-854.000	COMMUNICATION - PO BOX	74	80	80	78	80	80	80
549.000-371.00-855.000	COMMUNICATION - TELEPHONE	2,783	5,500	5,500	2,024	5,500	3,000	3,000
549.000-371.00-861.000	TRANSPORT - TRAVEL	2,316	700	1,700	2,083	1,700	2,300	2,300
549.000-371.00-901.000	PRINTING AND PUBLISHING		50	50	0	50	50	50
549.000-371.00-935.000	REPAIR/MAINT - VEHICLES	3,675	10,000	10,000	20,061	20,000	10,000	10,000
549.000-371.00-940.000	RENTALS - BUILDING	(22,600)	25,000	73,000	73,000	25,000	34,000	34,000
549.000-371.00-955.000	MISC - TRAINING/CONFERENCE	564	5,000	4,000	525	4,000	600	600
549.000-371.00-955.200	MISC - CONFERENCE	425			0		400	400
549.000-371.00-958.000	MISC - DUES SUBSCRIPTIONS LICENSES	1,810	3,000	3,000	775	3,000	1,800	1,800
549.000-371.00-958.100	MISC - CONTRACTOR LICENSES	400			0		500	500
549.000-371.00-964.001	REFUNDS REBATES - BUILDING PERMITS				8		0	0
549.000-371.00-968.000	DEPRECIATION	31,517			0		0	0
NET OF REVENUES/APPROPRIATIONS - 371.00 - CONSTRUCTION CODE ENF		**(628,883)**	**(695,111)**	**(743,111)**	**(591,672)**	**(681,560)**	**(821,709)**	**(821,709)**
Dept 902.00 - CAPITAL OUTLAY-COMPUTERS								
549.000-902.00-980.371	CAP OUTLAY - EQUIP-BUILDING DEPT	656	12,200	12,200	12,047	12,200	0	0
NET OF REVENUES/APPROPRIATIONS - 902.00 - CAPITAL OUTLAY-COMPUTE		**(656)**	**(12,200)**	**(12,200)**	**(12,047)**	**(12,200)**	**0**	**0**
ESTIMATED REVENUES - FUND 549.000		**822,255**	**786,450**	**786,450**	**626,947**	**786,450**	**787,400**	**787,400**
APPROPRIATIONS - FUND 549.000		**629,539**	**707,311**	**755,311**	**603,719**	**693,760**	**821,709**	**821,709**
NET OF REVENUES/APPROPRIATIONS - FUND 549.000		**192,716**	**79,139**	**31,139**	**23,228**	**92,690**	**(34,309)**	**(34,309)**
BEGINNING FUND BALANCE		1,616,421	1,809,137	1,809,137	1,809,137	1,809,137	1,901,827	1,901,827
ENDING FUND BALANCE		1,809,137	1,888,276	1,840,276	1,832,365	1,901,827	1,867,518	1,867,518

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Fund 581.000 - AIRPORT OPERATING								
Dept 000.00								
581.000-000.00-506.600	FED GRANT - PUB WKS - AIRPORT	2,991			307	266,650	0	0
	IIJA GRANT FOR AVIGATION EASEMENT AND TERMINAL APRON RECONSTRUCTION/REHABILITATION DESIGN 2027 TERMINAL APRON RECONSTRUCTION/REHABILITATION							
581.000-000.00-540.600	STATE GRANT - PUB WORKS-AIRPORT	50,343			0	30,500	0	0
	STATE GRANT AWARD FOR AN ADDITIONAL JET A FUEL REEL							
581.000-000.00-630.600	SVC CHG - AIRPORT-GAS & OIL SALES	225,382	243,000	243,000	212,321	215,000	226,000	226,000
	MIX OF RETAIL FUEL SALES AND CONTRACT FUEL SALES, WHICH HAS A TIERED INTO-WING FEE FOR THE AIRPORT							
581.000-000.00-630.610	SVC CHG - AIRPORT-HANGAR, COLD STORAGE	31,706	32,000	32,000	22,885	31,000	39,600	39,600
	COLD STORAGE HANGAR RATES WILL INCREASE $25.00/MONTH							
581.000-000.00-630.620	SVC CHG - AIRPORT-PARKING-PLANES	12,645	13,200	13,200	7,630	7,800	11,000	11,000
581.000-000.00-630.630	SVC CHG - AIRPORT-SALE OF SUPPLIES	158	300	300	0		0	0
581.000-000.00-630.640	SVC CHG - AIRPORT-LANDING FEE	11,950	15,500	15,500	12,915	9,100	10,200	10,200
581.000-000.00-630.650	SVC CHG - AIRPORT-SERVICE FEE	11,491	13,000	13,000	13,445	13,850	15,000	15,000
	SERVICE CHG INCLUDES FACILITY FEE, LAV FEE AND GPU FEE							
581.000-000.00-665.000	INTEREST EARNED INVEST & CDS	25,643	24,000	24,000	12,809	18,000	20,000	20,000
581.000-000.00-665.003	INTEREST - LEASES	9,260	10,000	10,000	0		10,000	10,000
581.000-000.00-667.002	RENT FROM COUNTY OWNED PROPERTY	6,000	6,000	6,000	0	6,000	6,300	6,300
581.000-000.00-668.000	ROYALTIES - GAS & OIL	2,076			1,781	2,000	2,000	2,000
581.000-000.00-669.000	UNREALIZED GAIN/LOSS	88			(997)		0	0
581.000-000.00-671.100	RENT/LEASE - LAND LEASE	44,067	53,304	53,304	0	54,360	58,790	58,790
	LAND LEASE RATE UP ANNUAL 5% PLUS THE ADDITION OF A NEW HANGAR							
581.000-000.00-676.002	REIMB - INSURANCE/BOND CLAIMS				4,100		0	0
581.000-000.00-687.002	REFUNDS/REBATES - MISC.	4,506			0		0	0
581.000-000.00-699.101	TRANSFER IN - GENERAL FUND	250,000	250,000	250,000	250,000	250,000	250,000	250,000
581.000-000.00-968.000	DEPRECIATION	210,094			0		0	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**478,212**	**660,304**	**660,304**	**537,196**	**904,260**	**648,890**	**648,890**

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Dept 595.00 - AIRPORT								
581.000-595.00-702.000	SALARIES/WAGES - DEPT HEAD	75,557	78,182	78,182	52,859	78,182	81,541	81,541
581.000-595.00-704.000	SALARIES/WAGES - DEPUTY 2, 2ND ASST	145,391	150,524	150,524	97,761	130,000	154,358	154,358
581.000-595.00-709.000	SALARIES/WAGES - OT/HOLIDAY	8,883	7,500	7,500	6,217	8,500	8,500	8,500
581.000-595.00-710.000	SALARIES/WAGES - PERSONAL LEAVE	1,644	2,700	2,700	1,004	2,700	2,700	2,700
581.000-595.00-714.000	PYRL TAX/BENEFIT - ANNUITY IN LIEU INSUR	5,981	8,688	8,688	2,275	1,941	8,688	8,688
581.000-595.00-714.002	PYRL TAX/BENEFIT - 1:1 RATIO ANNUITY				0		122	122
581.000-595.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	18,013	18,942	18,942	12,626	17,000	18,827	18,827
581.000-595.00-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	53,335	33,360	33,360	39,585	52,150	62,506	62,506
581.000-595.00-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	4,542	4,260	4,260	2,641	3,700	4,338	4,338
581.000-595.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	50,476	54,952	54,952	34,234	47,500	56,607	56,607
581.000-595.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	2,962	2,857	2,857	1,510	2,857	2,857	2,857
581.000-595.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	10,292	10,705	10,705	6,811	10,705	10,705	10,705
581.000-595.00-727.000	SUPPLIES - GENERAL	11,311	13,000	13,000	4,440	10,000	10,500	10,500
581.000-595.00-729.000	SUPPLIES - UNIFORMS	2,630	150	150	77	77	2,500	2,500
	UNIFORMS WILL BE UPDATED EVERY OTHER YEAR RATHER THAN EVERY YEAR. SMALL ALLOWANCE FOR WINTER ACCESSORIES							
581.000-595.00-741.100	SUPPLIES - COGS-FUEL SALES	131,158	165,000	165,000	153,610	128,076	145,000	145,000
	BASED ON CURRENT SALES PROJECTIONS AND FUEL COSTS							
581.000-595.00-802.000	CONTRACTUAL SERVICES	2,500			21,358	21,358	10,000	10,000
	2026 MEAD AND HUNT CONSULTING SERVICES 2027 TREE REMOVAL UNDER NEW EASEMENT							
581.000-595.00-802.002	CONTRACT SVC - SURVEY	900			700	700	900	900
581.000-595.00-855.000	COMMUNICATION - TELEPHONE	2,924	2,493	2,493	3,730	5,036	2,455	2,455
	REMOVING CABLE AND ADDING STREAMING SERVICE							
	PLANNED 5% INCREASE OVER PROJECTED 2025 NUMBER							
581.000-595.00-861.000	TRANSPORT - TRAVEL	992	2,000	2,000	745	1,050	1,500	1,500
581.000-595.00-901.000	PRINTING AND PUBLISHING	65	200	200	0		150	150
581.000-595.00-921.000	UTILITIES - ELECTRIC	13,786	15,120	15,120	10,454	14,065	14,769	14,769
581.000-595.00-922.000	UTILITIES - GAS	7,868	8,700	8,700	5,562	8,079	8,500	8,500
581.000-595.00-924.000	UTILITIES - TRASH REMOVAL	485	450	450	355	509	534	534

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581.000-595.00-932.000	REPAIR/MAINT - GROUNDS	9,170	3,000	3,000	4,360	2,000	14,000	14,000
	ACCOUNTING FOR NORTHERN PUMP SERVICE							
581.000-595.00-933.000	REPAIR/MAINT - BUILDING	7,695	3,500	10,687	6,016	8,079	8,483	8,483
581.000-595.00-934.000	REPAIR/MAINT - EQUIPMENT	7,620	13,000	13,000	14,452	15,000	15,000	15,000
581.000-595.00-934.001	REPAIR/MAINT - EQUIP-RADIOS		1,400	1,400	0		2,100	2,100
	WILL NEED A NEW AIRCRAFT RADIO FOR PLOW TRUCK							
581.000-595.00-934.100	REPAIR/MAINT - EQUIP MLS	2,094	2,500	2,500	1,865	1,338	2,500	2,500
581.000-595.00-934.200	REPARI/MAINT - EQUIP FUEL		7,500	7,500	9,477	13,500	14,175	14,175
	2026 WAS THE FIRST YEAR EQUIP FUEL WAS SEPERATE FROM GENERAL SUPPLIES.							
581.000-595.00-935.000	REPAIR/MAINT - VEHICLES	4,513	3,000	3,000	3,333	3,800	4,000	4,000
581.000-595.00-955.000	MISC - TRAINING/CONFERENCE	1,091	900	900	575	525	900	900
581.000-595.00-956.003	MISC - INSURANCE AIRPORT	15,639	21,100	21,100	10,866	10,866	10,866	10,866
	NEW INSURANCE CARRIER WITH A FIXED RATE FOR 3 YEARS							
581.000-595.00-957.001	MISC - CREDIT CARD FEES	7,916	6,500	6,500	6,625	6,850	7,000	7,000
	INCREASE IN SALES DUE TO INCREASE IN TRAFFIC							
581.000-595.00-958.000	MISC - DUES SUBSCRIPTIONS LICENSES	275	450	450	200	450	750	750
	REMOVING CABLE ADDING STREAMING							
	MAAE DUES							
581.000-595.00-961.001	MISC - GRANT MATCH AIRPORT				2,807	2,807	95,839	95,839
	LOCAL MATCH FOR TERMINAL APRON RECONSTRUCTION AND REHABILITATION							
	NORTH TAXIWAY PROJECT AND ACQUISITION OF AVIGATION EASEMENTS							
NET OF REVENUES/APPROPRIATIONS - 595.00 - AIRPORT		**(607,708)**	**(642,633)**	**(649,820)**	**(519,130)**	**(609,400)**	**(784,170)**	**(784,170)**
Dept 901.00 - CAPITAL OUTLAY								
581.000-901.00-980.595	CAP OUTLAY - EQUIP-AIRPORT	3,548	69,000	99,000	52,494	30,500	268,839	268,839
	CIP PROJECTS: TERMINAL REPAINTING $20K, REVENUE CONTROL UNIT $31K, APRON NW RECONSTRUCTION $41.685K, FUEL TRAILER $42K, APRON SE REHABILITATION $54.154K, TERMINAL ROOF REPLACEMENT $80K							
NET OF REVENUES/APPROPRIATIONS - 901.00 - CAPITAL OUTLAY		**(3,548)**	**(69,000)**	**(99,000)**	**(52,494)**	**(30,500)**	**(268,839)**	**(268,839)**

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 902.00 - CAPITAL OUTLAY-COMPUTERS								
581.000-902.00-980.595	CAP OUTLAY - EQUIP-AIRPORT				0		1,000	1,000
NET OF REVENUES/APPROPRIATIONS - 902.00 - CAPITAL OUTLAY-COMPUTERS					**0**		**(1,000)**	**(1,000)**
ESTIMATED REVENUES - FUND 581.000		**688,306**	**660,304**	**660,304**	**537,196**	**904,260**	**648,890**	**648,890**
APPROPRIATIONS - FUND 581.000		**821,350**	**711,633**	**748,820**	**571,624**	**639,900**	**1,054,009**	**1,054,009**
NET OF REVENUES/APPROPRIATIONS - FUND 581.000		**(133,044)**	**(51,329)**	**(88,516)**	**(34,428)**	**264,360**	**(405,119)**	**(405,119)**
BEGINNING FUND BALANCE		4,937,479	4,804,438	4,804,438	4,804,438	4,804,438	5,068,798	5,068,798
ENDING FUND BALANCE		4,804,435	4,753,109	4,715,922	4,770,010	5,068,798	4,663,679	4,663,679

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 582.000 - ELK RAPIDS HYDRO UTILITY SYSTEM								
Dept 000.00								
582.000-000.00-642.401	SALES - PW-ELECTRICITY	26,682	23,000	23,000	20,375	23,000	23,000	23,000
582.000-000.00-665.000	INTEREST EARNED INVEST & CDS	10,070	9,000	9,000	6,352	9,000	9,000	9,000
582.000-000.00-669.000	UNREALIZED GAIN/LOSS	149			(454)		0	0
582.000-000.00-968.000	DEPRECIATION	12,172			0		0	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**24,729**	**32,000**	**32,000**	**26,273**	**32,000**	**32,000**	**32,000**
Dept 523.10 - E.R. HYDRO								
582.000-523.10-932.000	REPAIR/MAINT - GROUNDS	84			25	25	0	0
NET OF REVENUES/APPROPRIATIONS - 523.10 - E.R. HYDRO		**(84)**			**(25)**	**(25)**	**0**	**0**
ESTIMATED REVENUES - FUND 582.000		**36,901**	**32,000**	**32,000**	**26,273**	**32,000**	**32,000**	**32,000**
APPROPRIATIONS - FUND 582.000		**12,256**			**25**	**25**	**0**	**0**
NET OF REVENUES/APPROPRIATIONS - FUND 582.000		**24,645**	**32,000**	**32,000**	**26,248**	**31,975**	**32,000**	**32,000**
BEGINNING FUND BALANCE		523,900	548,545	548,545	548,545	548,545	580,520	580,520
ENDING FUND BALANCE		548,545	580,545	580,545	574,793	580,520	612,520	612,520

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 588.000 - ANTRIM COUNTY TRANSPORTATION								
Dept 000.00								
588.000-000.00-506.100	FED GRANT - PUB WKS - ACT		170,640	170,640	(39,117)	179,100	182,850	182,850
588.000-000.00-538.400	FED GRANT - PW-ACT CAPITAL		85,225	85,225	0		0	0
588.000-000.00-540.101	STATE GRANT - PUB WORKS-ACT PY SETTLE				(26,423)		0	0
588.000-000.00-540.100	STATE GRANT - PUB WORKS-ACT	580,944	304,366	304,366	345,449	304,366	337,058	337,058
588.000-000.00-630.000	SVC CHG - ACT-FARES	34,639	34,000	34,000	34,362	37,000	40,000	40,000
	ADDED EVERY 1ST & 3RD SAT + LOCAL'S LOOP ROUTE ON WED. MAY END UP DOING EVERY SATURDAY.							
588.000-000.00-630.001	SVC CHG - ACT-FARES HEADSTART	17,240	20,000	20,000	12,040	20,000	20,000	20,000
588.000-000.00-630.002	SVC CHG - ACT-FARES MENTAL HEALTH	42,589	42,000	42,000	26,550	32,000	34,000	34,000
	DHHS HAD A CLIENT THAT WOULD RIDE DAILY. CLIENT HAS BEEN PUT IN A HOME.							
588.000-000.00-630.003	SVC CHG - ACT-FARES MEADOWBROOK	33,148	40,000	40,000	19,759	36,000	40,000	40,000
588.000-000.00-630.004	SVC CHG - ACT-FARES MUNSON	1,688	10,000	10,000	9,745	10,000	10,000	10,000
	MAY BE HIGHER. HAVE SEEN AN INCREASE IN COWELL TRANSPORTS							
588.000-000.00-630.005	SVC CHG - ACT-FARES BELLAIRE HIGH SCHOOL	16,915			174	200	500	500
	THEY HAD A CHILD WHO REQUIRED SPECIAL TRANSPORT OCCASIONALLY							
588.000-000.00-630.009	SVC CHG - ACT-COMM ON AGING	10,181	10,000	10,000	10,462	12,000	15,500	15,500
	SEEING AN INCREASE IN SENIORS NEEDING MEDICAL TRANSPORT							
588.000-000.00-630.100	SVC CHG - ACT - SALE FUEL OUTSIDE AGENCY	123,323	130,000	130,000	143,925	120,000	130,000	130,000
588.000-000.00-630.101	SVC CHG - ACT - ANTRIM CO MAINTENANCE	62,134	65,000	65,000	48,714	55,000	60,000	60,000
	SHERIFF HAS LEASES.							
588.000-000.00-630.102	SVC CHG - ACT-MISCELLANEOUS	3,960	5,000	5,000	6,905		0	0
588.000-000.00-665.000	INTEREST EARNED INVEST & CDS	29,886	20,000	20,000	16,407	30,000	32,000	32,000
588.000-000.00-669.000	UNREALIZED GAIN/LOSS	158			(1,201)		0	0
588.000-000.00-687.002	REFUNDS/REBATES - MISC.	5,996			2,611	1,230	0	0
588.000-000.00-687.008	REFUNDS/REBATES - ACT INELIGIBLE	1,622			0		0	0
588.000-000.00-693.000	SALE OF FIXED ASSETS	4,600			0		0	0
588.000-000.00-699.101	TRANSFER IN - GENERAL FUND		100,000	100,000	100,000	100,000	100,000	100,000
588.000-000.00-968.000	DEPRECIATION	278,479			0		0	0
NET OF REVENUES/APPROPRIATIONS - 000.00		**690,544**	**1,036,231**	**1,036,231**	**710,362**	**936,896**	**1,001,908**	**1,001,908**

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Dept 596.00 - TRANSPORTATION								
588.000-596.00-702.000	SALARIES/WAGES - DEPT HEAD	84,539	73,694	73,694	49,484	73,694	78,941	78,941
588.000-596.00-704.000	SALARIES/WAGES - DEPUTY 2, SECRETARY	33,659	35,500	35,500	22,796	35,500	37,483	37,483
588.000-596.00-704.002	SALARIES/WAGES - DISPATCH	75,219	81,448	81,448	51,922	81,448	78,334	78,334
588.000-596.00-705.000	SALARIES/WAGES - FULL-TIME DRIVERS	39,788	40,912	40,912	27,668	40,912	42,377	42,377
588.000-596.00-706.000	SALARIES/WAGES - MECHANIC	94,217	105,530	105,530	41,566	73,000	65,610	65,610
	DID NOT REHIRE A 2ND MECHANIC							
588.000-596.00-707.000	SALARIES/WAGES - IR PT DRIVERS	85,825	116,823	111,823	58,150	110,000	125,731	125,731
588.000-596.00-708.000	SALARIES/WAGES - PART TIME DRIVERS	89,001	102,084	102,084	53,669	95,000	125,731	125,731
588.000-596.00-709.000	SALARIES/WAGES - OVERTIME	4,559	7,000	7,000	741	2,000	1,500	1,500
	HAVE MADE CHANGES TO CUT BACK ON PREVIOUS OT							
588.000-596.00-710.000	SALARIES/WAGES - PERSONAL LEAVE	888		5,000	7,335	10,000	9,000	9,000
588.000-596.00-711.000	PYRL TAX/BENEFIT - BOOTS/EQUIPMENT	865	2,000	2,000	600	1,800	1,800	1,800
	UNION CONTRACT - 600 BOOTS & 1200 TOOLS							
588.000-596.00-714.000	PYRL TAX/BENEFIT - ANNUITY IN LIEU INSUR	19,252	17,377	17,377	8,842	17,377	19,000	19,000
588.000-596.00-714.002	PYRL TAX/BENEFIT - 1:1 RATIO ANNUITY	145	400	400	161	400	236	236
588.000-596.00-715.000	PYRL TAX/BENEFIT - FICA EXPENSE	40,680	44,344	44,344	25,402	44,344	42,933	42,933
588.000-596.00-716.000	PYRL TAX/BENEFIT - HEALTH INSURANCE	55,624	72,078	72,078	43,413	72,078	72,473	72,473
588.000-596.00-716.008	PYRL TAX/BENEFIT - DENTAL INSURANCE	6,747	7,152	7,152	3,789	7,152	5,528	5,528
588.000-596.00-718.000	PYRL TAX/BENEFIT - RETIREMENT	79,685	86,724	86,724	49,039	86,724	77,593	77,593
588.000-596.00-718.001	PYRL TAX/BENEFIT - PENSION ADJ GASB 68	44,294			0		0	0
588.000-596.00-719.000	PYRL TAX/BENEFIT - OTR FRINGE	3,980	4,500	4,500	1,670	4,500	4,300	4,300
588.000-596.00-724.000	PYRL TAX/BENEFIT - WORKERS COMP	21,629	22,711	22,711	14,520	22,711	23,000	23,000
588.000-596.00-727.000	SUPPLIES - GENERAL	11,873	14,000	14,000	4,493	10,000	12,000	12,000
	NO LONGER SERVICED FOR GENERAL SUPPLIES BY CINTAS, WILL BE PURCHASING GENERAL SUPPLIES THROUGH AMAZON. COST REDUCTION FOUND.							
588.000-596.00-729.000	SUPPLIES - UNIFORMS	5,660	8,500	8,500	3,109	5,500	5,500	5,500
	DID NOT HIRE A 2ND MECHANIC, ADDITIONALLY, DROPPED CINTAS AND NOW HAVE CLS							
588.000-596.00-740.000	SUPPLIES - AUTO TIRES/TUBES	15,668	12,000	12,000	3,771	5,000	5,000	5,000
588.000-596.00-741.000	SUPPLIES - GASOLINE/DIESEL	85,722	70,000	70,000	193,206	210,000	195,000	195,000
	COMBINED LINES GAS/DIESEL AND COGS FUEL SALES							

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588.000-596.00-741.100	SUPPLIES - COGS-FUEL SALES	100,900	150,000	140,000	0		0	0
588.000-596.00-741.200	SUPPLIES - COGS VEHICLE PARTS	1,346		10,000	15,458	25,000	25,000	25,000
588.000-596.00-802.030	CONTRACT SVC - AUDIT		5,300	5,300	0	5,000	5,000	5,000
588.000-596.00-805.000	CONTRACT SVC - COMPUTER	10,510	6,000	6,000	4,268	5,000	6,000	6,000
	MDOT CONSTORIUM TO GET NEW DISPATCH SOFTWARE. MECHANIC SOFTWARE CURRENT - MITCHELL1, FLEET MAINTENANCE, SNAP-ON SOLUS LEGENI							
588.000-596.00-835.600	HEALTH SVC - EMPLOYEE PHYSICALS	2,120	3,300	3,300	1,927	3,000	3,000	3,000
	CURRENT - DOT EXAM $115, DRUG SCREEN $63, PRE-EMPLOYMENT $105							
588.000-596.00-855.000	COMMUNICATION - TELEPHONE	2,360	3,200	3,200	2,492	3,200	3,200	3,200
	FUEL EMERGENY PHONE LINE TO BE SWITCHED TO SPECTRUM FROM FRONTIER - ISSUES WITH FRONTIER SERVICE							
588.000-596.00-861.000	TRANSPORT - TRAVEL	512	500	500	139	150	500	500
588.000-596.00-901.000	PRINTING AND PUBLISHING	524	500	500	70	100	500	500
	WILL BE PRINTING NEW BROCHURES/FLYERS							
588.000-596.00-921.000	UTILITIES - ELECTRIC	6,999	6,500	6,500	5,948	7,000	7,000	7,000
588.000-596.00-922.000	UTILITIES - GAS	6,133	6,000	6,000	4,230	6,000	6,000	6,000
588.000-596.00-924.000	UTILITIES - TRASH REMOVAL	1,625	2,000	2,000	1,236	2,000	2,100	2,100
	TRASH WENT UP TO $174.73 MONTHLY WITH GFL							
588.000-596.00-931.000	REPAIR/MAINT - PLOWING	5,833	8,200	8,200	5,833	8,200	8,200	8,200
	COUNTY CONTRACTED - ESTIMATED FROM PREVIOUS YEAR							
588.000-596.00-932.000	REPAIR/MAINT - GROUNDS	165	200	200	0		200	200
588.000-596.00-933.000	REPAIR/MAINT - BUILDING	27,487	40,000	40,000	5,155	15,000	25,000	25,000
588.000-596.00-934.001	REPAIR/MAINT - EQUIP-RADIOS	5,588	3,000	3,000	567	1,000	1,500	1,500
588.000-596.00-935.000	REPAIR/MAINT - VEHICLES	6,234	14,000	14,000	9,655	10,000	10,000	10,000
588.000-596.00-935.001	REPAIR/MAINT - ACT INELIGIBLE VEH MAINT	27,376	28,000	28,000	0		0	0
588.000-596.00-955.000	MISC - TRAINING/CONFERENCE	1,664	2,000	2,000	2,432	2,000	2,000	2,000
588.000-596.00-956.000	MISC - INSURANCE LIABILITY/UMBRELLA	23,584	4,000	4,000	14,586	30,000	30,000	30,000
	COMBINED LIABILITY & AUTO INSURANCE							
588.000-596.00-956.001	MISC - INSURANCE AUTO	8,578	20,000	20,000	0		0	0

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588.000-596.00-958.000	MISC - DUES SUBSCRIPTIONS LICENSES	1,525	2,000	2,000	453	1,000	1,000	1,000
588.000-596.00-980.000	CAP OUTLAY - EQUIPMENT				0		1,700	1,700
	PER CONVERSATION WITH VAL-CAPITAL COMPUTER LAPTOP DUE TO BE REPLACED 2027							
NET OF REVENUES/APPROPRIATIONS - 596.00 - TRANSPORTATION		**(1,140,582)**	**(1,229,477)**	**(1,229,477)**	**(739,795)**	**(1,132,790)**	**(1,166,970)**	**(1,166,970)**
Dept 901.00 - CAPITAL OUTLAY								
588.000-901.00-980.596	CAP OUTLAY - EQUIP-ACT	(9,287)			0		13,000	13,000
	BUILDING RENOVATIONS: EXTERIOR (PRIMARILY GRANT-FUNDED)							
NET OF REVENUES/APPROPRIATIONS - 901.00 - CAPITAL OUTLAY		**9,287**			**0**		**(13,000)**	**(13,000)**
Dept 902.00 - CAPITAL OUTLAY-COMPUTERS								
588.000-902.00-980.596	CAP OUTLAY - EQUIP-ACT				0		1,700	1,700
NET OF REVENUES/APPROPRIATIONS - 902.00 - CAPITAL OUTLAY-COMPUTERS					**0**		**(1,700)**	**(1,700)**
ESTIMATED REVENUES - FUND 588.000		**969,023**	**1,036,231**	**1,036,231**	**710,362**	**936,896**	**1,001,908**	**1,001,908**
APPROPRIATIONS - FUND 588.000		**1,409,774**	**1,229,477**	**1,229,477**	**739,795**	**1,132,790**	**1,181,670**	**1,181,670**
NET OF REVENUES/APPROPRIATIONS - FUND 588.000		**(440,751)**	**(193,246)**	**(193,246)**	**(29,433)**	**(195,894)**	**(179,762)**	**(179,762)**
BEGINNING FUND BALANCE		1,828,953	1,388,199	1,388,199	1,388,199	1,388,199	1,192,305	1,192,305
ENDING FUND BALANCE		1,388,202	1,194,953	1,194,953	1,358,766	1,192,305	1,012,543	1,012,543

Other Funds

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	2026 ACTIVITY THRU 09/30/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	**2027 FIRST REVIEW**
Fund 841.000 - LAKE LEVEL FUND								
Dept 000.00								
841.000-000.00-592.841	LOCAL - LAKE LEVEL LWR CHN			67,900	0		0	0
841.000-000.00-665.000	INTEREST EARNED INVEST & CDS				414	250	0	0
841.000-000.00-699.101	TRANSFER IN - GENERAL FUND			50,000	50,000		0	0
NET OF REVENUES/APPROPRIATIONS - 000.00				**117,900**	**50,414**	**250**	**0**	**0**
Dept 442.20 - LAKE LEVEL - LOWER CHAIN								
841.000-442.20-802.000	CONTRACTUAL SERVICES			117,900	11,529		0	0
NET OF REVENUES/APPROPRIATIONS - 442.20 - LAKE LEVEL - LOWER CHAIN				**(117,900)**	**(11,529)**		**0**	**0**
ESTIMATED REVENUES - FUND 841.000				**117,900**	**50,414**	**250**	**0**	**0**
APPROPRIATIONS - FUND 841.000				**117,900**	**11,529**		**0**	**0**
NET OF REVENUES/APPROPRIATIONS - FUND 841.000					**38,885**	**250**	**0**	**0**
BEGINNING FUND BALANCE							250	250
ENDING FUND BALANCE					38,885	250	250	250