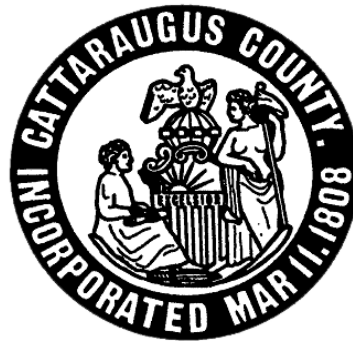


2026 Cattaraugus County Tentative Budget



Filed with the Clerk of the Legislature
November 5, 2025
By Kelly J. Reed, County Administrator

✱Department Cross Reference – Alphabetic ✱

Fund	Department	Page	Fund	Department	Page
A 444	ACT Service Provider (Spectrum)	157	A 168	Information Services	54
A 677	Aging & Youth	189	A 990	Interfund Transfers	236
A 561	Airport Improvements	160	CM 990	Interfund Transfers	239
A 119	Assigned Counsel	15	D 990	Interfund Transfers	248
A 145	Board of Elections	37	DM 990	Interfund Transfers	255
A 162	Buildings & Grounds	43	EF 990	Interfund Transfers	274
A 433	CASA-Trinity	145	EI 990	Interfund Transfers	295
A 443	Catholic Charities	156	V 990	Interfund Transfers	306
A 165	Central Communications	52	A 117	Legal Defense to Indigents	7
A 296	Children With Special Needs	62	A 101	Legislature	1
A 249	Community College Chargebacks	61	A 745	Museum	221
A 431	Community Services	125	A 434	NYSARC, Inc.	147
CM 884	Conewango Watershed	238	A 435	Olean General Hospital	149
A 298	Contract Agencies	64	ER 723	Onoville Marina	297
A 118	Coroners	13	A 314	Probation	91
A 123	County Administrator	18	A 149	Public Works Administration	42
A 142	County Attorney	30	A 135	Real Property Services	24
A 141	County Clerk	26	A 146	Records Management	40
V 141	County Clerk	302	A 873	Reforestation	230
A 901	County General Accounts	232	A 816	Refuse	225
D 502	County Road	241	A 144	Risk Management	34
A 111	Courts	3	DM 503	Road Machinery Fund	251
A 970	Debt Service	235	A 175	Self-Insured Health Benefits	58
EI 970	Debt Service	294	A 436	Seneca Nation of Indians	150
V 970	Debt Service	303	A 311	Sheriff/Jail	68
A 644	Dev & Ag Contract Agencies	185	A 601	Social Services	161
A 438	Directions In Independent Living, Inc.	153	A 871	Soil Conservation	229
A 116	District Attorney	5	A 440	Southern Tier Environmental Living	155
A 445	Dwyer Project	158	A 331	Stop-DWI Program	96
A 302	E 911 System	66	A 133	Tax Accounts	23
A 643	Econ Dev Council	184	EI 453	The Pines - Machias	276
A 642	Econ Dev, Tourism & Planning	179	EF 453	The Pines - Olean	257
A 876	Emergency Disaster Work	231	A 645	Tourism Contract Agencies	186
A 364	Emergency Services	99	A 132	Treasurer	21
A 454	EMS Contract Agencies	159	V 132	Treasurer	301
A 437	H.O.M.E., Inc.	151	A 651	Veterans	187
A 312	Handicapped Parking Educ Pgm	90	A 363	Weights & Measures	97
A 401	Health	104	A 171	Workers Compensation	56
A 751	Historian	223	A 631	Workforce Investment Act	176
A 143	Human Resources	32			

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Schedule for Review and Adoption of the 2026 Budget

Monday, November 17, 2025	3:00 p.m.	Labor Relations
	3:15 p.m.	Human Services
Tuesday, November 18, 2025	3:00 p.m.	Development & Agriculture
	3:30 p.m.	County Operations/Public Safety
	4:00 p.m.	Public Works
Wednesday, November 19, 2025	4:00 p.m.	Finance
	6:30 p.m.	Special Board Meeting, Public Hearing, and Budget Adoption



Cattaraugus County

Kelly J. Reed, County Administrator

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Little Valley, NY 14755

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November 5, 2025

To the Honorable Members of the Cattaraugus County Legislature:

I am pleased to present the 2026 Tentative Budget and Financial Plan to the Legislature and Cattaraugus County residents. Included with this submission are all required supplemental documents that support the financial plan presented herein. The budget is balanced and meets all thresholds under the New York State Property Tax Cap.

Tax cap limitation compliance, collective bargaining agreement obligations, contractual requirements, rising healthcare costs, and a nearly \$2,000,000 increase in mandated program spending without a revenue offset are just a few of the challenges that made this budget preparation the most difficult that the county has encountered in many years. Given these significant challenges, the goal remains the same as it has always been: to provide excellent service to the taxpayers of Cattaraugus County in the most efficient and fiscally responsible manner.

When we started the budget process in early July, a directive was issued to county departments that budget requests submitted to my office be reduced at least 2% from the adopted 2025 budgeted amounts. While not all were able to meet their target, each was diligent in their efforts and worked cooperatively with the County Administrator's Office to develop the plan I am presenting to you today.

It is important for you to understand where we started. The county's allowable tax levy increase, without an override of the tax cap, is approximately \$1.5 million. The total departmental-level budgetary requests submitted would have required the use of roughly \$9 million of fund balance, which is not sustainable or acceptable.

I have been employed by Cattaraugus County for over 25 years in various capacities, but this is my first budget as County Administrator/Budget Officer; therefore, this budget contains a few *firsts*. With new roles and duties comes a fresh set of eyes and rejuvenated review and focus. Given the current financial and economic uncertainty, we are obligated to examine county operations in more detailed and granular terms. This financial plan alters aspects of county operations positively and optimizes certain programmatic revenue projections to realistic levels.

REAL PROPERTY TAX

The average full-value tax rate for taxpayers in Cattaraugus County has decreased by 1.76% year-over-year. This Tentative Budget proposes an average full-value tax rate of \$8.15 per \$1,000 of assessed valuation. This is the lowest full-value tax rate for Cattaraugus County since 1983.

Comparative County-Wide Tax Data

	2025 Adopted	2026 Tentative	Change	%Change
Full Value Tax Rate	\$8.29	\$8.15	(\$0.15)	-1.76%
Full Value Assessment	7,110,305,844	7,424,578,949	314,273,105	4.42%
Taxable Value Tax Rate	\$11.67	\$11.47	(\$0.20)	-1.71%
Taxable Value Assessment	5,054,133,560	5,271,429,826	217,296,266	4.30%
Tax Levy	58,956,554	60,478,867	1,522,313	2.58%

BUDGET LANDSCAPE & PRIORITIES:

- **Continued Investment in Capital Infrastructure**

Cattaraugus County has made a concerted effort to maximize its investment in Capital Infrastructure. The 2026 Capital Infrastructure Improvement Plan contains an approximate \$33,000,000 investment in county roads, bridges, culverts, and building improvement projects for the year. The Capital Plan spans a five-year period with approximately \$18.4 million in available funding and \$14.6 million in new funding.

Capital plan funding includes New York State and federal allocations, county funds, and the issuance of Serial Bonds. Debt service expenditures (Principal and Interest payments) in this budget decreased by \$458,469. Cattaraugus County has effectively developed a debt strategy in which annual debt retirements and issuances work together, without hindering our borrowing capacity or negatively impacting our property tax cap calculation.

- **Decreased Reliance on the use of Undesignated Fund Balance:**

In past years, the county's Undesignated General Fund Balance has been a necessary staple in balancing the financial plan. This approach, while sometimes necessary, does not ensure the stability of future tax rates, negatively impacts the county's credit rating, and makes risk mitigation and planning more difficult.

The 2026 Tentative Budget is **structurally balanced**. There is no use of Undesignated General Fund Balance. Fund balances appropriated in this budget represent reserves earmarked for specific purposes via prior legislative action or Fund balance use in the individual enterprise funds (The Pines, Onoville Marina).

USE OF SURPLUS/RESERVES To reduce the real property tax levy

	2025	2026
General Fund, Undesignated	\$ 2,776,268	\$0
Reforestation Reserve	74,000	73,977
Economic Development Reserve	0	100,000
Equipment Reserve – DM	165,000	0
Watershed	16,800	16,800
The Pines – Olean	1,685,028	895,010
The Pines – Machias	0	0
Onoville Marina	0	0
Debt Service Fund	<u>24,191</u>	<u>103,993</u>
Total Surplus/Reserves	<u>\$ 4,741,287</u>	<u>\$1,189,780</u>

- **Unfunded Mandates:**

A frequent topic of discussion is unfunded/underfunded statutory and/or regulatory-mandated spending passed down to county government by federal and/or state government. While some of these programs and services may be necessary and viable, Cattaraugus County policymakers have no authority or control over the implementation, goals, and objectives of these programs. Local taxpayers, however, are legally required to fund them.

The budgeted tax levy impact of the eleven most significant mandates is \$48,678,496, representing an increase of \$1,987,540 over 2025, or 4.26%.

Mandated spending accounts for 80.49% of the proposed tax levy, leaving the Cattaraugus County Legislature with control over 19.51% of the levy for local programs and services.

See attached as Appendix A the 2026 Mandate Analysis / Tax Levy Impact

- **Declining Revenue Projections:**

In the 2026 Tentative Budget, a deliberate effort was made to align all revenue projections to appropriate levels, supported by analyzing current and historical revenue trends and cash collections. The major adjustments are as follows:

	<u>2025</u>	<u>2026</u>	<u>Decrease</u>
Department of Social Services	\$31,939,532	\$30,788,655	(\$1,150,877)
Health Home Care Revenues	\$4,250,000	\$3,725,000	(\$525,000)
Refuse Fees	\$1,123,339	\$998,339	(\$125,000)

- **Consolidation of Accounting Functions:**

As I mentioned in my opening message, this is a year of *firsts*. In several non-human service departments, long-vacant positions have provided an opportunity to shift basic accounting, budgetary, and payroll functions from within those departments to a more centralized location under my direction in the County Administrator's office.

This operational alteration serves many purposes, some of which are outlined as follows:

- Appropriate supervision over budgetary and financial functions, which are a *key element* in the county's financial plan;
- Continuity and stabilization of critical tasks;
- Cross-training and multi-department functional knowledge;
- Enhanced monitoring and auditing capability of *all* county spending;
- Improved ability to fully adhere to county purchasing and financial policy.

At this time, consolidation of accounting functions will be limited to non-human service departments. This change represents significant financial savings to the county, and just as importantly, operational gains in efficiency and effectiveness.

- **Consolidation of Medical Billing Functions:**

Another first to get off the ground this year is a consolidated, centralized Medical Billing team. Our Department of Community Services, the Health Department, and The Pines Healthcare and Rehabilitation Centers together submit over 23,000 medical claims annually. These departments regularly manage complex billing systems and software, bill Medicare/Medicaid, and work with multiple private insurance companies, all while navigating frequent and complicated regulatory changes enacted by federal and state governments.

The Pines and the Health Department have medical billing and coding specialists on staff, while the Community Services Department employs a mix of on-staff and contracted billing personnel. Over the past year, several county staff members and I have conducted a detailed study of these three departments, their billing practices, and the revenue generated. Additionally, we have relied on expert consultants to recommend ways the county can maximize the full revenue potential from services provided.

For reasons similar to those outlined in the consolidated, centralized accounting message, the Financial Plan proposes that a centralized Medical Billing function be housed in the Administrator's office under my direction.

This new division will enable standardized billing practices across all departments, with increased scrutiny and oversight, to ensure the maximization of revenue from the services provided.

- **Reduction of County Workforce:**

As previously mentioned throughout this budget message, financial uncertainty, mandated spending increases, declining revenues, and contractual obligations have put severe limitations on workforce growth and affordability.

Unfortunately, this budget includes the elimination of 84 positions across 10 Departments, most of which are vacant, but some of which are occupied by current county employees.

In line with the Legislative Labor Committee's vacancy process over the past year, the county is faced with the reality of optimizing its workforce against mandated staffing levels, mandated programs, and the economic affordability of staff. Our primary focus will always be to *do more with fewer* staff, rather than having to lay off dedicated employees.

Unfortunately, this year, we were not able to make that goal a reality.

- **Change to Retiree Health Insurance:**

On a year-over-year basis, county health insurance costs were initially projected to increase by 8.8% after a complete review by the County Administrator's Office in conjunction with our contracted consultant.

In an effort to mitigate costs, the Legislature recently approved a contract with Aetna to offer a customized, county-sponsored Medicare Advantage Plan to retirees and their spouses aged 65 and over. This plan meets or surpasses all contractual requirements by providing the same or better coverage to our dedicated retirees.

This change, along with some minor operational and contractual modifications to our Self-Insured Health Plan, resulted in a cost reduction of approximately \$ 2.5 million.

- **Finances of the County Nursing Homes:**

As noted in every budget message I can recall, the Pines facilities depend on Intergovernmental Transfer payments (IGT) from the state and federal governments as a key source of revenue. The 2026 Tentative Budget includes IGT revenue of \$8,821,738 to the Nursing Homes, requiring a local match of \$4,410,870. Overall, this amounts to a 14% increase over the amounts budgeted (but not yet received) for 2025.

Although IGT payments are helpful to the facilities' bottom line, there is still a need to use reserves to cover operating deficits.

Currently, The Pines Machias does not have any reserves available, and is operating by receiving a loan from The Pines Olean in the amount of \$833,688 for the year 2026. The Pines Olean must also use \$61,322 of its reserves to balance its budget. It is essential to note that these reserves are limited and must be replenished to maintain the facilities' operations without additional revenue increases.

In Summary:

First and foremost, I compliment the staff of the County Administrator's Office. Their knowledge, expertise, and hard work made this financial plan possible and the process more bearable. Human Resources, Information Services, and the Treasurer's Office were also instrumental in the production of this document, and I thank each of them for their assistance.

I owe a great deal of gratitude to our department heads, who throughout the process demonstrated professionalism and their commitment to Cattaraugus County. I am incredibly proud of all of them.

In closing, the 2026 Tentative Budget is balanced and its parameters sustainable, but the work is not complete. It is imperative that we monitor **all** spending, local service revenue, grant reimbursement, state and federal program reimbursement, and policy and regulatory changes that could impact our bottom line. As I said previously, we will continue to examine the programs and services provided by the county to ensure they are done efficiently and in the most fiscally responsible manner.

My office is always ready and able to assist the Cattaraugus County Legislature in its review, modification and adoption of the 2026 budget. If you require any additional information, data, explanation or the like, that will assist in your review, please let me know.

Respectfully Submitted,

**Kelly J. Reed
County Administrator
Clerk of the Legislature**

Supporting Schedules

APPROPRIATIONS AND REVENUES **Appropriations and Revenues by Fund** **(000's omitted)**

Fund	2025 Budget	2026 Request	2026 Recommended
Appropriations:			
General Fund	\$226,914	\$239,922	\$231,133
Watershed	34	34	34
County Road	20,369	19,565	19,314
Road Machinery	5,200	5,107	5,347
Debt Service	5,825	5,390	5,390
	\$258,342	\$270,018	\$261,218
Enterprise Funds:			
Olean NH	\$17,458	\$18,214	\$17,721
Machias NH	17,187	17,386	17,150
Onoville Marina	719	701	701
	\$35,364	\$36,301	\$35,572
Total Appropriations	\$293,706	\$306,319	\$296,790
Revenues:			
General Fund	\$167,094	\$179,387	\$170,654
Watershed	34	34	34
County Road	20,369	19,565	19,314
Road Machinery	5,200	5,107	5,347
Debt Service	5,825	5,390	5,390
	\$199,385	\$209,483	\$200,739
Enterprise Funds:			
Olean NH	\$17,458	\$18,214	\$17,721
Machias NH	17,187	17,386	17,150
Onoville Marina	719	701	701
	\$35,364	\$36,301	\$35,572
Total Revenues	\$234,749	\$245,784	\$236,311
Tax Levy	\$58,957	\$60,535	\$60,497

* Includes appropriated fund balance.

** Includes appropriated reserve.

*** Includes interfund loan from Olean Pines

**** Real Property Tax Levy as determined per New York State's Property Tax Cap legislation.

Real Property Tax Cap Calculation Form

Tax Levy Limit Elements

Basis	2026 Allowable Growth Factor (2%)	1.02
Basis	2025 Levy w/ Town's Election of Sales Tax to Reduce County Share	\$58,956,554
Basis	2025 Town's Election to Use Sales Tax to Reduce County Taxes	\$1,230,000
	Total Real Property Tax Levy in 2025	
Line 1	(2025 Levy Less Town's Election to Reduce Levy Amount)	\$57,726,554
Line 2	Tax Cap Reserve Plus Interest from FYE 2024	\$0
Line 3	Total Tax Cap Reserve Amount (w/Interest) from FYE 2024	\$0
Line 4	Tax Base Growth Factor	1.0065
Line 5	PILOTS Receivable in FYE 2025	\$354,966
Line 6	PILOTS Receivable in FYE 2026	\$356,795
Line 7	Available Carryover from FYE 12/31/2025	\$0
Line 8	Total Tax Levy Necessary for Expenditures from Judgements	\$0
Line 9	Tax Levy Necessary for Pension Contributions in Excess of 2%	\$0
Line 10	Transfer of Government Function(s)	\$0

Allowable Tax Levy Calculation

(((Line 1 + Line 2 + Line 3) X Line 4)) + Line 5) X 1.02) - Line 6+ Line 7)	\$59,269,082
Plus (+) Transfer of Governments Functions	\$0
Plus (+) Exclusion for Claims and Judgments	\$0
Plus (+) Exclusion for Retirement Costs Over 2%	\$0
Plus (+) Town's Election to Use Sales Tax to Reduce County Taxes	\$1,265,000
ALLOWABLE - Adjusted Allowable 2026 Tax Levy	\$60,534,082
ALLOWABLE - Increase/(Decrease) from 2025	
(2026 Adj. Allowable Levy – 2025 Levy w/ Sales Tax Reduce)	\$1,577,528
Percentage Change from 2025	2.74%
ACTUAL – 2026 Real Property Tax Levy	\$60,478,867.00
ACTUAL – Increase/(Decrease) from 2025	\$1,522,313.00
ACTUAL – Percentage Change from 2025	2.5821%

Tax Rate History

Year	C.P.I.	Total Approp.	% Change	Tax Levy	% Change	Assessed Value	% Change	Taxable Value Rate	% Change	Full Value	% Change	Full Value Rate	% Change
1988	3.9%	70,604,754	5.77%	13,545,474	6.47%	331,733,633	1.46%	40.83	4.94%	1,369,742,538	5.15%	9.89	1.25%
1989	3.6%	78,679,247	11.44%	14,695,000	8.49%	377,231,288	13.72%	38.95	-4.60%	1,438,385,268	5.01%	10.22	3.31%
1990	5.0%	81,409,501	3.47%	16,632,000	13.18%	404,015,531	7.10%	41.17	5.68%	1,525,085,802	6.03%	10.91	6.75%
1991	4.5%	90,677,583	11.38%	19,195,000	15.41%	611,630,975	51.39%	31.38	-23.77%	1,607,806,043	5.42%	11.94	9.47%
1992	3.6%	95,048,927	4.82%	19,933,000	3.84%	742,568,754	21.41%	26.84	-14.47%	1,607,925,767	0.01%	12.40	3.84%
1993	3.0%	96,683,655	1.72%	20,870,000	4.70%	844,088,324	13.67%	24.72	-7.89%	1,843,302,271	14.64%	11.32	-8.67%
1994	2.4%	100,765,575	4.22%	22,340,000	7.04%	1,009,767,434	19.63%	22.12	-10.52%	1,915,639,923	3.92%	11.66	3.00%
1995	2.5%	105,781,400	4.98%	23,220,000	3.94%	1,036,319,487	2.63%	22.41	1.28%	2,176,698,505	13.63%	10.67	-8.53%
1996	2.9%	107,786,923	1.90%	23,220,000	0.00%	1,057,515,078	2.05%	21.96	-2.00%	2,233,857,578	2.63%	10.39	-2.56%
1997	2.3%	113,982,433	5.75%	24,100,000	3.79%	1,325,429,636	25.33%	18.18	-17.19%	2,242,309,077	0.38%	10.75	3.40%
1998	1.6%	115,670,681	1.48%	25,165,627	4.42%	1,417,641,633	6.96%	17.75	-2.37%	2,245,023,078	0.12%	11.21	4.30%
1999	2.0%	123,431,373	6.71%	26,326,660	4.61%	1,498,276,534	5.69%	17.57	-1.02%	2,408,466,849	7.28%	10.93	-2.49%
2000	3.1%	128,512,397	4.12%	26,661,627	1.27%	1,580,947,602	5.52%	16.86	-4.02%	2,427,896,870	0.81%	10.98	0.46%
2001	2.5%	139,545,125	8.58%	27,450,000	2.96%	1,616,193,631	2.23%	16.98	0.71%	2,547,358,840	4.92%	10.78	-1.87%
2002	2.1%	145,323,201	4.14%	29,082,770	5.95%	1,730,274,137	7.06%	16.81	-1.03%	2,623,762,380	3.00%	11.08	2.82%
2003	2.8%	151,718,022	4.40%	31,400,000	7.97%	1,770,941,116	2.35%	17.73	5.47%	2,703,000,443	3.02%	11.62	4.84%
2004	3.5%	163,864,621	8.01%	34,722,045	10.58%	1,818,987,975	2.71%	19.09	7.67%	2,780,851,768	2.88%	12.49	7.48%
2005	3.6%	170,721,481	4.18%	37,843,000	8.99%	2,034,851,232	11.87%	18.60	-2.57%	2,937,763,791	5.64%	12.88	3.17%
2006	3.6%	173,591,584	1.68%	39,880,000	5.38%	2,216,433,458	8.92%	17.99	-3.28%	3,153,807,424	7.35%	12.65	-1.84%
2007	2.6%	188,111,324	8.36%	41,200,000	3.31%	2,292,643,110	3.44%	17.97	-0.11%	3,322,807,313	5.36%	12.40	-1.94%
2008	4.0%	194,860,943	3.59%	42,960,000	4.27%	2,417,566,332	5.45%	17.77	-1.11%	3,592,512,054	8.12%	11.96	-3.56%
2009	0.0%	203,895,790	4.64%	44,788,000	4.26%	2,476,456,589	2.44%	18.09	1.80%	3,713,886,301	3.38%	12.06	0.85%
2010	2.0%	211,280,215	3.62%	46,100,000	2.93%	2,970,952,199	19.97%	15.52	-14.21%	3,795,182,420	2.19%	12.15	0.72%
2011	3.0%	212,130,006	0.40%	47,473,000	2.98%	3,086,145,620	3.88%	15.38	-0.90%	3,876,240,633	2.14%	12.25	0.82%
2012	2.0%	213,605,612	0.70%	49,474,527	4.22%	3,302,907,818	7.02%	14.98	-2.60%	3,941,812,945	1.69%	12.55	2.48%
2013	1.4%	218,474,523	2.28%	51,033,738	3.15%	3,459,627,373	4.74%	14.75	-1.54%	3,975,879,182	0.86%	12.84	2.27%
2014	1.4%	224,194,122	2.62%	52,353,822	2.59%	3,476,209,136	0.48%	15.06	2.10%	3,969,147,171	-0.17%	13.19	2.76%
2015	-0.1%	227,683,363	1.56%	52,978,992	1.19%	3,503,707,832	0.79%	15.12	0.40%	4,024,860,494	1.40%	13.16	-0.21%
2016	1.3%	228,609,561	0.41%	53,439,242	0.87%	3,542,923,632	1.12%	15.08	-0.26%	4,124,055,507	2.46%	12.96	-1.56%
2017	1.8%	228,785,412	0.08%	54,596,538	2.17%	3,677,470,237	3.80%	14.85	-1.53%	4,247,062,554	2.98%	12.86	-0.79%
2018	2.3%	230,490,622	0.75%	55,319,151	1.32%	3,688,047,911	0.29%	15.00	1.01%	4,371,016,659	2.92%	12.66	-1.55%
2019	1.7%	243,387,228	5.60%	56,623,000	2.36%	3,755,994,972	1.84%	15.08	0.53%	4,408,130,262	0.85%	12.85	1.50%
2020	1.4%	250,683,493	3.00%	55,495,000	-1.99%	3,770,114,166	0.38%	14.72	-2.39%	4,500,011,385	2.08%	12.33	-3.99%
2021	5.4%	248,530,260	-0.86%	55,495,000	0.00%	3,931,388,871	4.28%	14.12	-4.08%	4,825,767,745	7.24%	11.50	-6.75%
2022	8.2%	262,747,441	5.72%	55,248,000	-0.45%	4,018,765,091	2.22%	13.75	-2.62%	4,975,992,005	3.11%	11.10	-3.45%
2023	3.7%	273,558,987	4.11%	55,248,000	0.00%	4,281,990,613	6.55%	12.90	-6.18%	5,499,472,102	10.52%	10.05	-9.52%
2024	2.4%	290,853,883	6.32%	57,596,569	4.25%	4,696,827,585	9.69%	12.26	-4.96%	6,439,996,944	17.10%	8.94	-10.97%
2025	3.0%	293,705,400	0.98%	58,956,554	2.36%	5,054,133,560	7.61%	11.67	-4.81%	7,110,305,844	10.41%	8.29	-7.29%
2026	n/a	296,791,748	1.05%	60,478,867	2.58%	5,271,429,826	4.30%	11.47	-1.71%	7,424,578,949	4.42%	8.15	-1.76%

* CPI for 2025 based on 12 month increase in All Items CPI from BLS as of September 2025

** Tax and Budget data for 2026 based on the Tentative Budget.

*** Assessment Values as of October 24, 2025.

Equalization Rate & Tax Rate Comparison

2025 Equal.	2026 Equal.	% Change	TOWN/CITY	2025 Adopted	2026 Tentative	% Change
66.32	65.00	-1.99%	Allegany	12.5011	12.5320	0.25%
100.00	100.00	0.00%	Ashford	8.2902	8.1458	-1.74%
60.00	56.00	-6.67%	Carrollton	13.8167	14.5460	5.28%
100.00	100.00	0.00%	Coldspring	8.2976	8.1459	-1.83%
41.50	41.00	-1.20%	Conewango	19.9703	19.8677	-0.51%
90.00	86.50	-3.89%	Dayton	9.2088	9.4171	2.26%
100.00	100.00	0.00%	East Otto	8.2864	8.1459	-1.70%
54.50	53.49	-1.85%	Ellicottville	15.2139	15.2286	0.10%
100.00	100.00	0.00%	Farmersville	8.2912	8.1458	-1.75%
100.00	100.00	0.00%	Franklinville	8.2940	8.1529	-1.70%
100.00	98.00	-2.00%	Freedom	8.2917	8.3120	0.24%
63.00	100.00	58.73%	Great Valley	13.1570	8.1458	-38.09%
64.00	60.00	-6.25%	Hinsdale	12.8802	13.5763	5.40%
63.00	59.00	-6.35%	Humphrey	13.1614	13.8064	4.90%
64.00	60.00	-6.25%	Ischua	12.9476	13.5778	4.87%
67.00	64.00	-4.48%	Leon	12.3713	12.7281	2.88%
45.00	40.00	-11.11%	Little Valley	18.4180	20.3650	10.57%
68.00	61.00	-10.29%	Lyndon	12.1851	13.3537	9.59%
100.00	92.00	-8.00%	Machias	8.2917	8.8541	6.78%
82.00	76.00	-7.32%	Mansfield	10.1108	10.7181	6.01%
100.00	100.00	0.00%	Napoli	8.2885	8.1458	-1.72%
100.00	100.00	0.00%	New Albion	8.2917	8.1458	-1.76%
74.00	71.00	-4.05%	Olean City	11.1974	11.4741	2.47%
48.95	50.00	2.15%	Olean Town	16.9298	16.2930	-3.76%
100.00	100.00	0.00%	Otto	8.2884	8.1458	-1.72%
100.00	100.00	0.00%	Perrysburg	8.2893	8.1458	-1.73%
100.00	100.00	0.00%	Persia	8.2864	8.1458	-1.70%
59.00	56.00	-5.08%	Portville	14.0523	14.5462	3.51%
53.50	49.50	-7.48%	Randolph	15.4961	16.4569	6.20%
100.00	100.00	0.00%	Red House	8.2917	8.1458	-1.76%
11.75	11.00	-6.38%	Salamanca/City	70.0415	74.1756	5.90%
64.00	61.00	-4.69%	Salamanca/Town	12.9519	13.3537	3.10%
52.00	48.00	-7.69%	South Valley	15.9456	16.9703	6.43%
11.00	11.00	0.00%	Yorkshire	75.3942	74.0714	-1.75%

*** Assessment Values as of October 24, 2025

2026 Tentative Budget Tax Rate Analysis

(Based on Tax Levy of \$58,956,554)

	2025 Adopted Tax Rate	2026 Same Levy Tax Rate	\$ Change Due to Eq. Rate	% Change Due to Eq. Rate	\$ Change Due to Tax Levy	% Change Due to Tax Levy	2026 Tentative Tax Rate	Combined \$ Change	Combined % Change
Allegany	12.5011	12.2166	(0.2845)	(2.28)	0.32	2.52	12.5320	0.0309	0.247
Ashford	8.2902	7.9408	(0.3494)	(4.21)	0.20	2.47	8.1458	(0.1444)	(1.74)
Carrollton	13.8167	14.1799	0.3632	2.63	0.37	2.65	14.5460	0.7293	5.28
Coldspring	8.2976	7.9408	(0.3568)	(4.30)	0.21	2.47	8.1459	(0.1517)	(1.83)
Conewango	19.9703	19.3676	(0.6027)	(3.02)	0.50	2.50	19.8677	(0.1026)	(0.51)
Dayton	9.2088	9.1800	(0.0288)	(0.31)	0.24	2.57	9.4171	0.2083	2.26
East Otto	8.2864	7.9408	(0.3456)	(4.17)	0.21	2.48	8.1459	(0.1405)	(1.70)
Ellicottville	15.2139	14.8453	(0.3686)	(2.42)	0.38	2.52	15.2286	0.0147	0.10
Farmersville	8.2912	7.9407	(0.3505)	(4.23)	0.21	2.47	8.1458	(0.1454)	(1.75)
Franklinville	8.2940	7.9477	(0.3463)	(4.18)	0.21	2.47	8.1529	(0.1411)	(1.70)
Freedom	8.2917	8.1028	(0.1889)	(2.28)	0.21	2.52	8.3120	0.0203	0.24
Great Valley	13.1570	7.9407	(5.2163)	(39.65)	0.21	1.56	8.1458	(5.0112)	(38.09)
Hinsdale	12.8802	13.2345	0.3543	2.75	0.34	2.65	13.5763	0.6961	5.40
Humphrey	13.1614	13.4589	0.2975	2.26	0.35	2.64	13.8064	0.6450	4.90
Ischua	12.9476	13.2360	0.2884	2.23	0.34	2.64	13.5778	0.6302	4.87
Leon	12.3713	12.4078	0.0365	0.30	0.32	2.59	12.7281	0.3568	2.88
Little Valley	18.4180	19.8524	1.4344	7.79	0.51	2.78	20.3650	1.9470	10.57
Lyndon	12.1851	13.0176	0.8325	6.83	0.34	2.76	13.3537	1.1686	9.59
Machias	8.2917	8.6313	0.3396	4.10	0.22	2.69	8.8541	0.5624	6.78
Mansfield	10.1108	10.4483	0.3375	3.34	0.27	2.67	10.7181	0.6073	6.01
Napoli	8.2885	7.9407	(0.3478)	(4.20)	0.21	2.47	8.1458	(0.1427)	(1.72)
New Albion	8.2917	7.9407	(0.3510)	(4.23)	0.21	2.47	8.1458	(0.1459)	(1.76)
Olean City	11.1974	11.1852	(0.0122)	(0.11)	0.29	2.58	11.4741	0.2767	2.47
Olean Town	16.9298	15.8828	(1.0470)	(6.18)	0.41	2.42	16.2930	(0.6368)	(3.76)
Otto	8.2884	7.9407	(0.3477)	(4.20)	0.21	2.47	8.1458	(0.1426)	(1.72)
Perrysburg	8.2893	7.9407	(0.3486)	(4.21)	0.21	2.47	8.1458	(0.1435)	(1.73)
Persia	8.2864	7.9407	(0.3457)	(4.17)	0.21	2.48	8.1458	(0.1406)	(1.70)
Portville	14.0523	14.1800	0.1277	0.91	0.37	2.61	14.5462	0.4939	3.51
Randolph	15.4961	16.0427	0.5466	3.53	0.41	2.67	16.4569	0.9608	6.20
Red House	8.2917	7.9407	(0.3510)	(4.23)	0.21	2.47	8.1458	(0.1459)	(1.76)
Salamanca City	70.0415	72.3086	2.2671	3.24	1.87	2.67	74.1756	4.1341	5.90
Salamanca Town	12.9519	13.0176	0.0657	0.51	0.34	2.59	13.3537	0.4018	3.10
South Valley	15.9456	16.5432	0.5976	3.75	0.43	2.68	16.9703	1.0247	6.43
Yorkshire	75.3942	72.2069	(3.1873)	(4.23)	1.86	2.47	74.0714	(1.3228)	(1.75)
High				7.79		2.78			
Low				(39.65)		1.56			

*** Assessment Values as of October 24, 2025.

2026 - 2025 Assessed Values Comparisons by Town

Town	2026 Taxable Value	2025 Taxable Value	% Change	2026 Tax. Value w/Fixed Ex	2025 Tax. Value W/Fixed Ex	% Change	2026 Full Value	2025 Full Value	% Change
Allegany	371,314,891	368,672,995	0.72%	371,317,891	368,674,495	0.72%	571,258,294	555,902,435	2.76%
Ashford	230,010,319	217,507,833	5.75%	230,011,819	217,509,333	5.75%	230,011,819	217,509,333	5.75%
Carrollton	74,633,669	75,229,191	-0.79%	74,633,669	75,229,191	-0.79%	133,274,409	125,381,985	6.29%
Coldspring	112,556,636	106,331,107	5.85%	112,558,136	106,420,057	5.77%	112,558,136	106,420,057	5.77%
Conewango	35,917,121	35,797,674	0.33%	35,917,121	35,797,674	0.33%	87,602,734	86,259,455	1.56%
Dayton	86,597,370	86,618,533	-0.02%	86,597,370	86,618,533	-0.02%	100,112,566	96,242,814	4.02%
East Otto	133,652,095	125,370,622	6.61%	133,653,595	125,372,122	6.61%	133,653,595	125,372,122	6.61%
Ellicottville	637,844,284	635,623,205	0.35%	637,844,284	635,623,205	0.35%	1,192,455,195	1,166,281,110	2.24%
Farmersville	125,039,727	123,088,594	1.59%	125,039,727	123,088,594	1.59%	125,039,727	123,088,594	1.59%
Franklinville	244,361,802	240,249,083	1.71%	244,575,702	240,465,899	1.71%	244,575,702	240,465,899	1.71%
Freedom	184,807,742	183,014,048	0.98%	184,807,742	183,015,596	0.98%	188,579,329	183,015,596	3.04%
Great Valley	342,376,447	186,619,060	83.46%	342,376,447	186,619,060	83.46%	342,376,447	296,220,730	15.58%
Hinsdale	117,030,772	123,232,679	-5.03%	117,030,772	123,232,979	-5.03%	195,051,287	192,551,530	1.30%
Humphrey	86,622,014	86,530,264	0.11%	86,622,014	86,530,264	0.11%	146,816,973	137,349,625	6.89%
Ischua	42,404,608	42,496,191	-0.22%	42,409,408	42,500,991	-0.22%	70,682,347	66,407,798	6.44%
Leon	50,268,002	50,497,300	-0.45%	50,269,502	50,499,200	-0.45%	78,546,097	75,371,940	4.21%
Little Valley	48,549,465	48,348,616	0.42%	48,550,965	48,350,116	0.42%	121,377,413	107,444,702	12.97%
Lyndon	53,255,816	52,730,707	1.00%	53,255,816	52,730,707	1.00%	87,304,616	77,545,157	12.59%
Machias	244,125,853	240,308,684	1.59%	244,127,353	240,310,184	1.59%	265,355,818	240,310,184	10.42%
Mansfield	179,652,707	177,272,731	1.34%	179,652,707	177,277,998	1.34%	236,385,141	216,192,680	9.34%
Napoli	102,641,337	97,227,562	5.57%	102,641,337	97,227,562	5.57%	102,641,337	97,227,562	5.57%
New Albion	152,373,286	142,248,049	7.12%	152,373,286	142,248,049	7.12%	152,373,286	142,248,049	7.12%
Olean/City	479,499,035	481,580,954	-0.43%	479,546,935	481,631,104	-0.43%	675,418,218	650,852,843	3.77%
Olean/Town	91,672,229	91,165,604	0.56%	91,680,279	91,173,904	0.56%	183,360,558	186,259,252	-1.56%
Otto	107,260,544	107,973,636	-0.66%	107,260,544	107,973,786	-0.66%	107,260,544	107,973,786	-0.66%
Perrysburg	159,271,834	156,295,056	1.90%	159,271,834	156,295,056	1.90%	159,271,834	156,295,056	1.90%
Persia	142,457,978	136,129,547	4.65%	142,457,978	136,129,547	4.65%	142,457,978	136,129,547	4.65%
Portville	138,662,313	138,456,189	0.15%	138,663,813	138,472,604	0.14%	247,613,952	234,699,329	5.50%
Randolph	86,774,443	86,477,481	0.34%	86,778,943	86,483,481	0.34%	175,310,996	161,651,366	8.45%
Red House	304,406,705	305,318,442	-0.30%	304,406,705	305,318,442	-0.30%	304,406,705	305,318,442	-0.30%
Salamanca/City	14,571,581	14,813,137	-1.63%	14,595,831	14,839,037	-1.64%	132,689,373	126,289,677	5.07%
Salamanca/Town	29,369,865	29,458,584	-0.30%	29,369,865	29,458,584	-0.30%	48,147,320	46,029,038	4.60%
South Valley	32,546,236	32,746,436	-0.61%	32,546,236	32,746,436	-0.61%	67,804,658	62,973,915	7.67%
Yorkshire	<u>28,901,100</u>	<u>28,703,766</u>	<u>0.69%</u>	<u>28,908,500</u>	<u>28,712,666</u>	<u>0.68%</u>	<u>262,804,545</u>	<u>261,024,236</u>	<u>0.68%</u>
	<u>5,271,429,826</u>	<u>5,054,133,560</u>	<u>4.30%</u>	<u>5,271,754,126</u>	<u>5,054,576,456</u>	<u>4.30%</u>	<u>7,424,578,949</u>	<u>7,110,305,844</u>	<u>4.42%</u>

*** Assessment Values as of October 24, 2025.

2026 Tentative Budget Distribution of Tax Levy & Tax Rate Calculations

Property Tax Report

November 5, 2025

Property Tax Amount

\$60,478,867

	Taxable Value	Taxable Value W/ Fixed Exemptions	Equal. Rate	Full Value	Apportioned Tax	Tax Rate
Town						
Allegany	371,314,891	371,317,891	65.00	571,258,294	4,653,335.18	12.5320
Ashford	230,010,319	230,011,819	100.00	230,011,819	1,873,621.97	8.1458
Carrollton	74,633,669	74,633,669	56.00	133,274,409	1,085,621.87	14.5460
Coldspring	112,556,636	112,558,136	100.00	112,558,136	916,872.00	8.1459
Conewango	35,917,121	35,917,121	41.00	87,602,734	713,591.19	19.8677
Dayton	86,597,370	86,597,370	86.50	100,112,566	815,493.32	9.4171
East Otto	133,652,095	133,653,595	100.00	133,653,595	1,088,710.63	8.1459
Ellicottville	637,844,284	637,844,284	53.49	1,192,455,195	9,713,458.45	15.2286
Farmersville	125,039,727	125,039,727	100.00	125,039,727	1,018,544.09	8.1458
Franklinville	244,361,802	244,575,702	100.00	244,575,702	1,992,255.92	8.1529
Freedom	184,807,742	184,807,742	98.00	188,579,329	1,536,122.69	8.3120
Great Valley	342,376,447	342,376,447	100.00	342,376,447	2,788,917.69	8.1458
Hinsdale	117,030,772	117,030,772	60.00	195,051,287	1,588,841.73	13.5763
Humphrey	86,622,014	86,622,014	59.00	146,816,973	1,195,936.40	13.8064
Ischua	42,404,608	42,409,408	60.00	70,682,347	575,761.71	13.5778
Leon	50,268,002	50,269,502	64.00	78,546,097	639,817.96	12.7281
Little Valley	48,549,465	48,550,965	40.00	121,377,413	988,711.75	20.3650
Lyndon	53,255,816	53,255,816	61.00	87,304,616	711,162.79	13.3537
Machias	244,125,853	244,127,353	92.00	265,355,818	2,161,525.84	8.8541
Mansfield	179,652,707	179,652,707	76.00	236,385,141	1,925,537.54	10.7181
Napoli	102,641,337	102,641,337	100.00	102,641,337	836,092.10	8.1458
New Albion	152,373,286	152,373,286	100.00	152,373,286	1,241,196.81	8.1458
Olean/City	479,499,035	479,546,935	71.00	675,418,218	5,501,797.32	11.4741
Olean/Town	91,672,229	91,680,279	50.00	183,360,558	1,493,611.81	16.2930
Otto	107,260,544	107,260,544	100.00	107,260,544	873,719.06	8.1458
Perrysburg	159,271,834	159,271,834	100.00	159,271,834	1,297,390.75	8.1458
Persia	142,457,978	142,457,978	100.00	142,457,978	1,160,429.05	8.1458
Portville	138,662,313	138,663,813	56.00	247,613,952	2,017,004.79	14.5462
Randolph	86,774,443	86,778,943	49.50	175,310,996	1,428,041.98	16.4569
Red House	304,406,705	304,406,705	100.00	304,406,705	2,479,625.14	8.1458
Salamanca/City	14,571,581	14,595,831	11.00	132,689,373	1,080,856.30	74.1756
Salamanca/Town	29,369,865	29,369,865	61.00	48,147,320	392,196.70	13.3537
South Valley	32,546,236	32,546,236	48.00	67,804,658	552,320.73	16.9703
Yorkshire	<u>28,901,100</u>	<u>28,908,500</u>	11.00	<u>262,804,545</u>	<u>2,140,743.77</u>	74.0714
	<u>5,271,429,826</u>	<u>5,271,754,126</u>		<u>7,424,578,949</u>	<u>60,478,867.03</u>	

Tax Rate % Full Value

0.0081457639

Tax Rate % Taxable Value

0.0114729531

*** Assessment Values as of October 24, 2025

2025 Adopted Budget Distribution of Tax Levy & Tax Rate Calculations

Property Tax Report November 15, 2024

Property Tax Amount \$58,956,554

Town	Taxable Value	Taxable Value w/ Fixed Exemptions	Equal. Rate	Full Value	Apportioned Tax	Tax Rate
Allegany	368,672,995	368,674,495	66.32	555,902,435	4,609,474.13	12.5029
Ashford	217,507,833	217,509,333	100.00	217,509,333	1,803,560.45	8.2919
Carrollton	75,229,191	75,229,191	60.00	125,381,985	1,039,651.89	13.8198
Coldspring	106,331,107	106,420,057	100.00	106,420,057	882,421.93	8.2988
Conewango	35,797,674	35,797,674	41.50	86,259,455	715,252.72	19.9804
Dayton	86,618,533	86,618,533	90.00	96,242,814	798,033.49	9.2132
East Otto	125,370,622	125,372,122	100.00	125,372,122	1,039,570.11	8.2920
Ellicottville	635,615,405	635,615,405	54.50	1,166,266,798	9,670,539.82	15.2145
Farmersville	123,088,594	123,088,594	100.00	123,088,594	1,020,635.37	8.2919
Franklinville	240,249,083	240,465,899	100.00	240,465,899	1,993,913.45	8.2994
Freedom	183,014,048	183,015,596	100.00	183,015,596	1,517,542.65	8.2919
Great Valley	186,619,060	186,619,060	63.00	296,220,730	2,456,225.60	13.1617
Hinsdale	123,232,679	123,232,979	64.00	192,551,530	1,596,613.43	12.9561
Humphrey	86,530,264	86,530,264	63.00	137,349,625	1,138,886.08	13.1617
Ischua	42,496,191	42,500,991	64.00	66,407,798	550,645.23	12.9575
Leon	50,497,300	50,499,200	67.00	75,371,940	624,974.79	12.3764
Little Valley	48,348,616	48,350,116	45.00	107,444,702	890,918.16	18.4270
Lyndon	52,730,707	52,730,707	68.00	77,545,157	642,994.84	12.1939
Machias	240,308,684	240,310,184	100.00	240,310,184	1,992,622.28	8.2919
Mansfield	177,272,731	177,277,998	82.00	216,192,680	1,792,642.92	10.1123
Napoli	97,227,562	97,227,562	100.00	97,227,562	806,198.90	8.2919
New Albion	142,248,049	142,248,049	100.00	142,248,049	1,179,503.20	8.2919
Olean/City	481,580,954	481,631,104	74.00	650,852,843	5,396,791.15	11.2064
Olean/Town	91,129,884	91,138,184	48.95	186,186,280	1,543,833.57	16.9410
Otto	107,973,636	107,973,786	100.00	107,973,786	895,305.26	8.2919
Perrysburg	156,295,056	156,295,056	100.00	156,295,056	1,295,979.24	8.2919
Persia	136,129,547	136,129,547	100.00	136,129,547	1,128,769.34	8.2919
Portville	138,456,189	138,472,604	59.00	234,699,329	1,946,097.76	14.0557
Randolph	86,477,481	86,483,481	53.50	161,651,366	1,340,393.10	15.4999
Red House	305,318,442	305,318,442	100.00	305,318,442	2,531,662.70	8.2919
Salamanca/City	14,813,137	14,839,037	11.75	126,289,677	1,047,178.36	70.6925
Salamanca/Town	29,458,584	29,458,584	64.00	46,029,038	381,667.08	12.9561
South Valley	32,746,436	32,746,436	52.00	62,973,915	522,171.90	15.9459
Yorkshire	28,697,166	28,706,066	11.00	260,964,236	2,163,883.12	75.4041
	<u>5,054,083,440</u>	<u>5,054,526,336</u>		<u>7,110,158,560</u>	<u>58,956,554.02</u>	

Tax Rate % Full Value 0.0082918761

Tax Rate % Taxable Value 0.0116651327

***Assessment Values as of November 15, 2024

Constitutional Tax Limit

(Estimated as of 12/31/25)

EXCLUSIONS FOR DEBT SERVICE:

Bonds

9710.6	\$4,500,000
9710.7	890,310
9730.7	256,521

Net Amount of Exclusions for Debt Service for
Revenue Producing Purposes

600,700

\$6,247,531

Less: Revenues and Debt Service Reserve
Required to be Applied to Debt Service

392,413

TOTAL EXCLUSIONS

\$5,855,118

*

TAX LEVY

\$60,478,867

Add:

Less: Sales Tax Credits to Reduce Levy

1,265,000

NET TAX LEVY

\$59,213,867

**

Full Valuation of Real Estate Taxable for County Purposes:

Year in Which
Roll is Completed

Full Valuation

2025	\$7,424,578,949
2024	\$7,110,305,844
2023	\$6,439,996,944
2022	\$5,499,472,102
2021	<u>\$4,975,992,005</u>

\$31,450,345,844

Five-Year Average

\$6,290,069,169

Tax Limit: 2% thereof

\$125,801,383

Total Exclusions

5,855,118

*

Total Taxing Power

\$131,656,501

Less: Net Tax Levy

(59,213,867)

**

TAX MARGIN

\$72,442,634

% OF TAXING POWER EXHAUSTED

45.0%

% OF TAXING POWER EXHAUSTED, PRIOR YEAR

47.5%

2026 Tentative Budget Compared to 2025 Adopted Budget

			Appropriations	Revenues	Tax Effect				Appropriations	Revenues	Tax Effect
			Increase	Increase	Increase				Increase	Increase	Increase
			(Decrease)	(Decrease)	(Decrease)				(Decrease)	(Decrease)	(Decrease)
Department						Department					
A 101	Legislature		36	0	36	A 444	ACT Service Provider		68	68	0
A 111	Courts		14	21	(7)	A 445	Dewey Project		5	5	0
A 116	District Attorney		495	441	54	A 454	EMS Contract Agencies		0	0	0
A 117	Legal Defense to Indigents		(246)	(107)	(139)	A 498	Point of Entry		0	0	0
A 118	Coroners		(21)	0	(21)	A 561	Airport Improvements		0	0	0
A 119	Assigned Counsel		(18)	108	(126)	A 601	Social Services		1,616	(1,151)	2,767
A 123	County Administrator		521	422	99	A 631	Workforce Investment Act		(35)	(35)	0
A 132	Treasurer		(43)	(180)	137	A 642	Economic Development, Planning & Tourism		1,242	1,294	(52)
A 133	Tax Accounts		0	121	(121)	A 643	Economic Development Council		0	0	0
A 135	Real Property Services		63	80	(17)	A 645	Tourism Contract Agencies		45	0	45
A 141	County Clerk		(20)	75	(95)	A 651	Veterans		(37)	0	(37)
A 142	County Attorney		(72)	42	(114)	A 677	Aging & Youth Services		1,224	1,316	(92)
A 143	Human Resources		55	(9)	64	A 745	Museum		(3)	0	(3)
A 144	Risk Management		27	93	(66)	A 751	Historian		1	0	1
A 145	Board of Elections		60	0	60	A 816	Refuse		(112)	(75)	(37)
A 146	Records Management		(2)	(2)	0	A 871	Soil Conservation		(6)	0	(6)
A 149	Public Works Administration		(29)	0	(29)	A 873	Reforestation		0	0	0
A 162	Buildings and Grounds		85	86	(1)	A 876	Emergency Disaster Work		0	0	0
A 165	Central Communications		1	2	(1)	A 901	County General Accounts		(840)	(649)	(191)
A 168	Information Services		(50)	(50)	0	A 970	Debt Service		96	(117)	213
A 171	Workers Compensation		(113)	(113)	0	CM 884	Maintenance Conewango Watershed		0	0	0
A 175	Self-Insured Health Benefits		(39)	(39)	0	D 502	County Road Fund		(541)	166	(707)
A 249	Community College Chargebacks		222	0	222	D 970	Debt Service		(435)	0	(435)
A 296	Children with Special Needs		485	530	(45)	DM 503	Road Machinery Fund		147	99	48
A 298	Contract Agencies		(127)	0	(127)	DM 970	Debt Service		2	2	0
A 302	E 911 System		(58)	(58)	0	EF 453	The Pines - Olean		940	1,053	(113)
A 311	Sheriff/Jail		1,295	273	1,022	EF 970	Debt Service		0	0	0
A 314	Probation		(150)	(15)	(135)	EI 453	The Pines - Machias		(12)	642	(654)
A 331	STOP DWI Program		1	1	0	EI 970	Debt Service		(24)	0	(24)
A 363	Weights and Measures		6	0	6	ER 723	Onoville Marina		(18)	(18)	0
A 364	Emergency Services		14	(11)	25	ER 970	Debt Service		0	0	0
A 401	Health		(1,167)	651	(1,818)	H 504	DPW Capital Projects		0	0	0
A 431	Community Services		(526)	(421)	(105)	A 133	Sales Tax		0	923	(923)
A 432	Mental Health Association		0	0	0	A 133	Sales Tax - Towns and Villages		1,578	1,578	0
A 433	Cares, Inc.		51	51	0	D 502	Additional 1% Sales Tax		0	595	(595)
A 434	NYSARC/Rehab Center		72	72	0	A	Appropriated Surplus		0	(2,676)	2,676
A 435	Olean General Hospital		4	4	0	CM	Appropriated Surplus		0	0	0
A 436	Seneca Nation of Indians		(20)	(20)	0	DM	Appropriated Surplus		0	(165)	165
A 437	Housing Options Made Easy, Inc.		56	56	0	EF	Appropriated Surplus		0	(790)	790
A 438	Directions in Independent Living		12	12	0	EI	Appropriated Surplus		0	0	0
A 439	Suburban Adult Services, Inc.		0	0	0	ER	Appropriated Surplus		0	0	0
A 440	Southern Tier Environments for Living		(15)	(15)	0	V	Appropriated Surplus		0	80	(80)
A 441	Healthy Community Alliance		0	0	0		Rounding Adjustments		6	(2)	8
A 442	TLC Health Network		0	0	0				<u>5,767</u>	<u>4,245</u>	<u>1,522</u>
A 443	Catholic Charities		1	1	0						

Position Actions within Departmental Budgets

Department Title	Action	Grade	Salary	Benefits	Total	Budgeted Positions Increased (Reduced)	Status
POSITION CREATIONS							
116 District Attorney							
Paralegal Assistant	Create	MC3-25-4	72,282	41,238	113,520	1	FT, Vacant
Victim/Witness Coordinator	Create	MC3-26-1	66,631	34,064	100,695	1	FT, Vacant
District Attorney			138,913	75,302	214,215	2	
117 Public Defender							
Paralegal	Create	MC1-29-7	95,591	52,559	148,150	1	FT, Vacant
Public Defender			95,591	52,559	148,150	1	
311 Sheriff							
Registered Professional Nurse	Create	FLHC40-26-4	86,668	43,745	130,413	1	FT, Vacant
Registered Professional Nurse	Create	FLHC40-26-4	89,899	44,655	134,554	1	FT, Vacant
Sheriff			176,567	88,400	264,967	2	
677 Aging & Youth							
Personal Care Aide II	Create	GH40-15-1	44,976	28,115	73,091	1	FT, Vacant
Personal Care Aide II	Create	GH40-15-1	44,976	28,115	73,091	1	FT, Vacant
Nurse Caseworker	Create	GHC-H-40-26-1	65,355	32,425	97,780	1	FT, Vacant
Nurse Caseworker	Create	GHC-H-40-26-1	65,355	32,425	97,780	1	FT, Vacant
Transportation Services Planner	Create	SR35-23-1	30,613	15,839	46,452	1	FT, Vacant (Create on 7/1/2026)
Aging & Youth			251,275	136,919	388,194	5	
Total Part-time Increase (Decrease)			0	0	0	0	
Total Full-time Increase (Decrease)			662,346	353,180	1,015,526	10	
Total Increase (Decrease)			662,346	353,180	1,015,526	10	

Position Actions within Departmental Budgets

Department Title	Action	Grade	Salary	Benefits	Total	Budgeted Positions Increased (Reduced)	Status
POSITION ABOLISHMENTS							
141 County Clerk							
Index Clerk	Abolish	GH35-14-1	(41,930)	(23,529)	(65,459)	(1)	FT, Vacant
County Clerk			(41,930)	(23,529)	(65,459)	(1)	
162 Buildings & Grounds							
Cleaner - Sub	Abolish	N12-1	(7,538)	(1,543)	(9,081)	(1)	PT, Vacant
Cleaner	Abolish	GH40-12-3	(44,429)	(27,686)	(72,115)	(1)	FT, Vacant
Buildings & Grounds			(51,967)	(29,229)	(81,196)	(2)	
311 Sheriff							
Director of Officer Wellness	Abolish	MCDHO 5-2	(99,341)	(46,956)	(146,297)	(1)	FT, Occupied
Sheriff			(99,341)	(46,956)	(146,297)	(1)	
401 Health							
Administrative Officer	Abolish	MCDHO4-1	(84,947)	(37,294)	(122,241)	(1)	FT, Vacant
Community Health Nurse	Abolish	GHC-H-35-26-4	(74,798)	(41,515)	(116,313)	(1)	FT, Occupied
Community Health Nurse	Abolish	GHC-H-35-26-4	(75,573)	(40,612)	(116,185)	(1)	FT, Vacant
Community Health Nurse	Abolish	GHC-H-35-26-4	(74,798)	(41,515)	(116,313)	(1)	FT, Occupied
Community Health Nurse	Abolish	GHC-H-35-26-4	(74,798)	(41,775)	(116,573)	(1)	FT, Occupied
Community Health Nurse	Abolish	GHC-H-35-26-4	(23,082)	(7,166)	(30,248)	(1)	FT, Occupied (Incumbent Retiring 8/29/2026)
Community Health Nurse	Abolish	GHC-H-35-26-6	(61,985)	(13,413)	(75,398)	(1)	FT, Occupied (Incumbent Retiring 1/31/2026)
Community Health Nurse	Abolish	GHC-H-35-26-4	(74,798)	(41,515)	(116,313)	(1)	FT, Occupied
Community Health Nurse	Abolish	GHC-H-35-26-4	(76,798)	(16,016)	(92,814)	(1)	FT, Occupied
Community Health Nurse	Abolish	GHC-H-35-26-4	(74,798)	(34,897)	(109,695)	(1)	FT, Occupied
Community Health Nurse	Abolish	GHC-H-35-26-4	(75,573)	(37,170)	(112,743)	(1)	FT, Vacant
Community Health Nurse	Abolish	GHC-H-35-26-4	(74,798)	(38,115)	(112,913)	(1)	FT, Vacant
Community Health Nurse	Abolish	GHC-H-35-26-4	(75,223)	(41,030)	(116,253)	(1)	FT, Vacant

Position Actions within Departmental Budgets

Department	Title	Action	Grade	Salary	Benefits	Total	Budgeted Positions Increased (Reduced)	Status
401 Health (Cont.)								
	Home Health Aide	Abolish	GH40-15-4	(49,048)	(29,450)	(78,498)	(1)	FT, Occupied
	Home Health Aide	Abolish	GH40-15-3	(47,607)	(19,117)	(66,724)	(1)	FT, Occupied
	Junior Accountant	Abolish	GH35-21-4	(59,075)	(12,161)	(71,236)	(1)	FT, Vacant
	Keyboard Specialist	Abolish	GH35-11-4	(41,930)	(66,434)	(108,364)	(1)	FT, Occupied
	Keyboard Specialist	Abolish	GH35-11-3	(40,889)	(34,604)	(75,493)	(1)	FT, Occupied
	Keyboard Specialist II	Abolish	GH35-15-3	(45,649)	(38,562)	(84,211)	(1)	FT, Occupied
	Keyboard Specialist II	Abolish	GH35-15-4	(47,064)	(19,262)	(66,326)	(1)	FT, Occupied
	Public Health Educator	Abolish	GH35-25-1	(58,921)	(31,799)	(90,720)	(1)	FT, Vacant
	Sr. Account Clerk Typist	Abolish	GH35-17-4	(49,658)	(35,458)	(85,116)	(1)	FT, Occupied (Incumbent moving to Sr. Accountant on 1/5/2026)
	Sr. Medical Billing Clerk	Abolish	GH35-17-4	(47,065)	(19,270)	(66,335)	(1)	FT, Vacant
	Supervising Community Health Nurse	Abolish	HCSS35-30-6	(66,101)	(40,959)	(107,060)	(1)	FT, Occupied (Incumbent Retiring 1/31/2026)
	Supervising Community Health Nurse	Abolish	HCSS35-30-4	(94,982)	(49,699)	(144,681)	(1)	FT, Vacant
	Supervising Community Health Nurse	Abolish	HCSR35-30-3	(91,539)	(41,478)	(133,017)	(1)	FT, Vacant
Health				(1,661,497)	(870,286)	(2,531,783)	(26)	
431 Community Services								
	Administrative Coordinator	Abolish	GH35-20-4	(55,140)	(34,044)	(89,184)	(1)	FT, Vacant
	Community Mental Health Worker	Abolish	GH35-21-4	(58,073)	(32,481)	(90,554)	(1)	FT, Vacant
Community Services				(113,213)	(66,525)	(179,738)	(2)	
601 Social Services								
	Eligibility Worker	Abolish	GH35-14-4	(45,437)	(28,945)	(74,382)	(1)	FT, Vacant
	Keyboard Specialist	Abolish	GH35-11-1	(13,970)	(5,183)	(19,153)	(1)	FT, Vacant
	Keyboard Specialist	Abolish	GH35-11-1	(13,970)	(5,183)	(19,153)	(1)	FT, Vacant
	Social Services Examiner	Abolish	GH35-15-1	(32,104)	(16,403)	(48,507)	(1)	FT, Vacant
	Employment Specialist	Abolish	GH35-20-1	(27,610)	(11,766)	(39,376)	(1)	FT, Vacant

Position Actions within Departmental Budgets

Department	Title	Action	Grade	Salary	Benefits	Total	Budgeted Positions Increased (Reduced)	Status
601 Social Services (Cont.)								
	Social Services Examiner	Abolish	GH35-15-1	(32,104)	(16,403)	(48,507)	(1)	FT, Vacant
	Social Services Examiner	Abolish	GH35-15-1	(41,835)	(27,086)	(68,921)	(1)	FT, Occupied
							(Movement to new position anticipated)	
	Sr Social Services Examiner	Abolish	SR35-22-2	(61,990)	(32,041)	(94,031)	(1)	FT, Vacant
	Account Clerk Typist	Abolish	GH35-14-1	(41,930)	(23,550)	(65,480)	(1)	FT, Vacant
	Keyboard Specialist II	Abolish	GH35-15-4	(47,839)	(39,418)	(87,257)	(1)	FT, Occupied
							(Movement to new position anticipated)	
	Support Officer	Abolish	GH35-19-1	(9,003)	(5,493)	(14,496)	(1)	FT, Occupied
							(Incumbent Retiring 10/31/2026)	
	Social Services			(367,792)	(211,471)	(579,263)	(11)	
642 EDPT								
	Development Specialist	Abolish	GH35-23-1	(55,139)	(25,981)	(81,120)	(1)	FT, Vacant
	EDPT			(55,139)	(25,981)	(81,120)	(1)	
677 Aging & Youth								
	Account Clerk Typist	Abolish	GH35-14-4	(45,696)	(26,387)	(72,083)	(1)	FT, Vacant
	Aging & Youth			(45,696)	(26,387)	(72,083)	(1)	
816 Refuse								
	Maintenance Mechanic	Abolish	GH40-20-4	(23,805)	(16,655)	(40,460)	(1)	FT, Occupied (Abolish on 8/1/2026 after retirement and backfills)
	Refuse			(23,805)	(16,655)	(40,460)	(1)	
D.502 DPW Highway								
	Chief Engineering Technician	Abolish	SS40-26-6	(87,266)	(39,681)	(126,947)	(1)	FT, Vacant
	Civil Engineer	Abolish	SR40-31-4	(89,555)	(34,964)	(124,519)	(1)	FT, Occupied
	Land Surveyor	Abolish	SR40-31-4	(95,402)	(41,610)	(137,012)	(1)	FT, Occupied
	Sr. Engineering Technician	Abolish	GH40-23-4	(64,912)	(12,882)	(77,794)	(1)	FT, Vacant
	Asst. Land Surveyor	Abolish	SR40-28-1	(75,194)	(37,939)	(113,133)	(1)	FT, Vacant
	DPW Highway			(412,329)	(167,076)	(579,405)	(5)	

Position Actions within Departmental Budgets

Department						Budgeted Positions Increased (Reduced)	
Title	Action	Grade	Salary	Benefits	Total		Status
EF.453 Pines Olean							
Resident Services Clerk - Sub	Abolish	N14-4	0	0	0	(1)	PT, Vacant
Resident Services Clerk - Sub	Abolish	N14-1	(16,974)	(1,286)	(18,260)	(1)	PT, Vacant
Personnel Scheduler - Sub	Abolish	N14-4	0	0	0	(1)	PT, Vacant
Hospitality Aide - Sub	Abolish	N10-4	0	0	0	(1)	PT, Vacant
Hospitality Aide - Sub	Abolish	N10-4	0	0	0	(1)	PT, Vacant
Jr. Accountant - Sub	Abolish	N21-1	0	0	0	(1)	PT, Vacant
Assistant Controller Temp.	Abolish	MCDHO2-3	0	0	0	(1)	PT, Vacant
Accountant	Abolish	SR35-24-4	(64,052)	(22,589)	(86,641)	(1)	FT, Occupied
Physician	Abolish	MCDHO5-1	0	0	0	(1)	FT, Vacant
Supervising LPN	Abolish	HCSR 40-23-4	(76,838)	(38,260)	(115,098)	(1)	FT, Vacant
Leisure Time Activity Worker	Abolish	P13-1	(9,672)	(780)	(10,452)	(1)	PT, Vacant
Leisure Time Activity Aide	Abolish	P15A-2	(20,823)	(4,226)	(25,049)	(1)	PT, Vacant
Hospitality Aide	Abolish	GH40-10-4	(42,679)	(16,652)	(59,331)	(1)	FT, Vacant
Hospitality Aide	Abolish	GH40-10-4	(39,526)	(16,017)	(55,543)	(1)	FT, Vacant
Hospitality Aide	Abolish	GH40-10-4	(42,679)	(16,323)	(59,002)	(1)	FT, Vacant
Hospitality Aide	Abolish	P10-1	(18,055)	(1,421)	(19,476)	(1)	PT, Vacant
Hospitality Aide	Abolish	P10-1	(18,055)	(3,670)	(21,725)	(1)	PT, Vacant
Pines Olean			(349,353)	(121,224)	(470,577)	(17)	

Position Actions within Departmental Budgets

Department						Budgeted Positions Increased (Reduced)	
Title	Action	Grade	Salary	Benefits	Total		Status
EI.453 Machias							
Keyboard Specialist	Abolish	P11	0	0	0	(1)	PT, Vacant
Resident Services Clerk	Abolish	P14-1	(18,783)	(3,817)	(22,600)	(1)	PT, Vacant
Temp Supervising LPN	Abolish	HCSR40-23-1	(35,922)	(7,262)	(43,184)	(1)	PT, Vacant
Staff RN - Sub	Abolish	QHC24-1	0	0	0	(1)	PT, Vacant
Driver/Courier	Abolish	N14-1	0	0	0	(1)	PT, Vacant
Resident Services Clerk - Sub	Abolish	N14-1	0	0	0	(1)	PT, Vacant
Inservice Coordinator - Sub	Abolish	QHC-29-1	0	0	0	(1)	PT, Vacant
Hospitality Aide	Abolish	P10-1	0	0	0	(1)	PT, Occupied
Hospitality Aide	Abolish	P10-1	(16,495)	(3,357)	(19,852)	(1)	PT, Vacant
Hospitality Aide	Abolish	GH40-10-4	(42,679)	(16,912)	(59,591)	(1)	FT, Occupied
Hospitality Aide	Abolish	GH40-10-4	(42,679)	(31,394)	(74,073)	(1)	FT, Occupied
Hospitality Aide	Abolish	GH40-10-6	(46,451)	(29,624)	(76,075)	(1)	FT, Occupied
Hospitality Aide - Sub	Abolish	N10-4	(6,863)	(526)	(7,389)	(1)	PT, Occupied
Hospitality Aide - Sub	Abolish	N10-4	0	0	0	(1)	PT, Vacant
Hospitality Aide - Sub	Abolish	N10-4	0	0	0	(1)	PT, Occupied
Hospitality Aide - Sub	Abolish	N10-4	0	0	0	(1)	PT, Occupied
Pines Machias			(209,872)	(92,892)	(302,764)	(16)	
Total Part-time Increase (Decrease)			(169,180)	(27,888)	(197,068)	(25)	
Total Full-time Increase (Decrease)			(3,262,754)	(1,670,323)	(4,933,077)	(59)	
Total Increase (Decrease)			(3,431,934)	(1,698,211)	(5,130,145)	(84)	

Cattaraugus County Debt Statement Summary

Statement of Indebtedness, Debt Limit, and Net Debt-Contracting Margin Prepared as of
November 1, 2025.

Five-Year Average Full Valuation of Taxable Real Property	<u>\$5,770,306,928</u>
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Debt Limit -- 7% thereof	\$403,921,485
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Inclusions:

Bonds	\$33,540,000
Bond Anticipation Notes	\$10,753,699
Installment Purchases	<u>\$2,778,903</u>

\$47,072,602

Exclusions:

Appropriations	\$122,934
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\$122,934

Total Net Indebtedness Subject To Debt Limit	<u>46,949,668</u>
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Net Debt Contracting Margin	<u>\$356,971,817</u>
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Percentage of Debt Contracting Power Exhausted	<u>11.6%</u>
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Debt Schedule as of November 1, 2025

	Appropriation Code Prin/Interest	Outstanding Balance Nov. 1, 2025	Principal Remaining To Be Pd '25	Outstanding Balance Dec. 31, 2025	Principal Due 2026	Outstanding Balance Dec. 31, 2026	Final Maturity Year	Interest Remaining To Be Pd '25	Interest Due 2026
V.970.9710.0000.									
Serial Bonds:									
Public Improvement Bonds, 2012:									
Public Safety Communications System	60113/70113	\$245,000	\$0	\$245,000	\$119,000	\$126,000	2027	\$0	\$7,420
Five Points Landfill Improvements	60114/70114	\$272,000	\$0	\$272,000	\$132,000	\$140,000	2027	\$0	\$8,240
Public Improvement Bonds, 2017:									
Roof Replacement	60128/70128	\$122,800	\$0	\$122,800	\$60,600	\$62,200	2027	\$0	\$2,082
Total A (General Fund)		\$639,800	\$0	\$639,800	\$311,600	\$328,200		\$0	\$17,742
V.970.9710.0000.									
Public Improvement Bonds, 2012:									
Highways, Culverts, & Bridges	60115/70115	\$338,000	\$0	\$338,000	\$164,000	\$174,000	2027	\$0	\$10,240
Public Improvement Bonds, 2013:									
Reconstruction of Culverts	60117/70117	\$153,251	\$0	\$153,251	\$49,551	\$103,700	2028	\$0	\$3,634
Reconstruction of Bridges	60118/70118	\$345,975	\$0	\$345,975	\$111,865	\$234,110	2028	\$0	\$8,204
Reconstruction of Highways	60119/70119	\$1,000,774	\$0	\$1,000,774	\$323,584	\$677,190	2028	\$0	\$23,729
Public Improvement Bonds, 2016:									
Reconstruction of Culverts	60122/70122	\$23,300	\$0	\$23,300	\$23,300	\$0	2026	\$0	\$233
Reconstruction of Bridges	60123/70123	\$135,600	\$0	\$135,600	\$135,600	\$0	2026	\$0	\$1,356
Reconstruction of Highways	60124/70124	\$341,100	\$0	\$341,100	\$341,100	\$0	2026	\$0	\$3,411
Public Improvement Bonds, 2017:									
Reconstruction of Culverts	60125/70125	\$229,900	\$0	\$229,900	\$113,500	\$116,400	2027	\$0	\$3,896
Reconstruction of Bridges	60126/70126	\$437,300	\$0	\$437,300	\$215,900	\$221,400	2027	\$0	\$7,411
Reconstruction of Highways	60127/70127	\$4,855,000	\$0	\$4,855,000	\$645,000	\$4,210,000	2032	\$0	\$125,232
Public Improvement Bonds, 2019:									
Reconstruction of Bridges ('18)	60131/70131	\$328,000	\$0	\$328,000	\$78,700	\$249,300	2029	\$0	\$8,262
Reconstruction of Highways ('18)	60132/70132	\$401,900	\$0	\$401,900	\$96,400	\$305,500	2029	\$0	\$10,124
Reconstruction of Highways 10 Yr ('19)	60133/70133	\$995,100	\$0	\$995,100	\$239,900	\$755,200	2029	\$0	\$25,041
Public Improvement Bonds, 2020:									
Reconstruction of Culverts	60135/70135	\$198,500	\$0	\$198,500	\$26,800	\$171,700	2032	\$0	\$3,702
Reconstruction of Bridges	60136/70136	\$311,500	\$0	\$311,500	\$42,100	\$269,400	2032	\$0	\$5,809
Reconstruction of Highways	60137/70137	\$1,635,000	\$0	\$1,635,000	\$221,100	\$1,413,900	2032	\$0	\$30,489
Public Improvement Bonds, 2021:									
Reconstruction of Culverts	60138/70138	\$439,600	\$0	\$439,600	\$69,600	\$370,000	2031	\$0	\$8,096
Reconstruction of Highways	60139/70139	\$1,770,400	\$0	\$1,770,400	\$280,400	\$1,490,000	2031	\$0	\$32,604
Public Improvement Bonds, 2022:									
Reconstruction of Culverts	60140/70140	\$198,700	\$0	\$198,700	\$13,600	\$185,100	2037	\$0	\$7,676
Reconstruction of Bridges	60141/70141	\$170,500	\$0	\$170,500	\$11,700	\$158,800	2037	\$0	\$6,586
Reconstruction of Highways	60142/70142	\$9,565,800	\$0	\$9,565,800	\$654,700	\$8,911,100	2037	\$0	\$369,538

(Page 2)

	Appropriation Code Prin/Interest	Outstanding Balance Nov. 1, 2025	Principal Remaining To Be Pd '25	Outstanding Balance Dec. 31, 2025	Principal Due 2026	Outstanding Balance Dec. 31, 2026	Final Maturity Year	Interest Remaining To Be Pd '25	Interest Due 2026
Public Improvement Bonds, 2023:									
Reconstruction of Culverts	60143/70143	\$190,800	\$0	\$190,800	\$11,800	\$179,000	2038	\$0	\$6,417
Reconstruction of Bridges	60144/70144	\$256,300	\$0	\$256,300	\$15,900	\$240,400	2038	\$0	\$8,619
Reconstruction of Highways	60145/70145	\$2,542,900	\$0	\$2,542,900	\$157,300	\$2,385,600	2038	\$0	\$85,521
Total D (County Road Fund)		\$26,865,200	\$0	\$26,865,200	\$4,043,400	\$22,821,800		\$0	\$795,830
V.970.9710.0000.									
Public Improvement Bonds, 2019:									
Franklinville Highway Barn	60129/70129	\$2,655,000	\$0	\$2,655,000	\$145,000	\$2,510,000	2040	\$0	\$76,738
Total DM (Road Machinery Fund)		\$2,655,000	\$0	\$2,655,000	\$145,000	\$2,510,000		\$0	\$76,738
EI.970.9710.0000.									
Public Improvement Refunding Bonds, 2011:									
Construction New Facility	63004/73004	\$3,380,000	\$0	\$3,380,000	\$475,000	\$2,905,000	2032	\$0	\$125,700
Total EI (Machias Home & Infirmary)		\$3,380,000	\$0	\$3,380,000	\$475,000	\$2,905,000		\$0	\$125,700
Total Serial Bonds		\$33,540,000	\$0	\$33,540,000	\$4,975,000	\$28,565,000	\$0	\$0	\$1,016,010
A.970.9730.0000.									
Short Term Debt:									
Bond Anticipation Notes, 2025	74001	\$10,753,699	\$0	\$10,753,699	\$10,753,699	\$0	2026	\$0	\$256,521
Total Short-Term Debt		\$10,753,699	\$0	\$10,753,699	\$10,753,699	\$0		\$0	\$256,521
		Outstanding Balance Nov. 1, 2025			\$4,500,000				\$890,310
Debt Authorized, Not Issued:		\$0							
Total Debt Authorized, Not Issued		\$0							

The County's debt service, with the exception of the enterprise funds, is provided for in the debt service fund (V Fund). However, the debt service fund is supported by inter-fund transfers from the originating governmental funds, as indicated in the above schedule.

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
A General Fund					
101 Legislature					
Revenue					
2980 Educational Services, Other					
0000 Core Program					
1379.SI - Aging & Youth Reimbursement of RAP Expenses, Student Intern Progra	4,275	0	0	0	0
3820.05 - State Aid, Youth Programs, Student Government Program	-4,275	4,000	0	4,000	4,000
***** Account Total:	0	4,000	0	4,000	4,000
Departmental Revenue:	0	4,000	0	4,000	4,000
Appropriation					
1010 Legislature					
0000 Core Program					
11000 - Full Time Wages	274,889	273,499	222,309	273,200	273,200
12000 - Part Time Wages	2,257	1,917	1,857	1,917	1,917
43002 - Telephone Shared Service	1,050	1,156	358	1,165	1,165
43003 - Information Services Shared Service	8,208	9,433	4,261	7,371	7,371
43004 - Insurance Shared Service	4,941	4,872	2,472	5,351	5,351
43005 - Records Management Shared Service	730	781	391	771	771
43006 - Maintenance Shared Service	45,228	44,152	32,571	47,616	47,616
44101 - Telephone	646	500	454	500	500
45305 - Leased Vehicle and Gas Charges	1,007	0	0	0	0
45310 - Copy Machine Lease	572	500	456	500	500
46101 - Employee Meal Reimbursements	1,105	1,800	1,179	1,800	1,800
46102 - Employee Mileage Reimbursements	19,440	20,000	12,991	20,000	18,000
46103 - Employee Other Travel Expenses	3,903	8,000	4,428	8,000	6,000
47001 - Postage	918	1,000	1,062	1,000	1,000
47002 - Office Supplies	1,135	1,100	1,023	1,100	1,100
47006 - Operating Supplies	604	180	0	180	180
48001 - Advertising	1,759	1,600	1,902	1,600	1,600
81000 - FICA	18,914	21,079	15,000	21,057	21,057
82000 - Retirement	27,346	31,260	22,651	28,015	28,015
83000 - Health Insurance	102,606	108,016	101,197	149,493	149,493
84000 - Dental Insurance	4,151	4,277	3,394	4,277	4,277
85000 - Workers Compensation	5,037	4,215	4,215	3,622	3,622
***** Account Total:	526,446	539,337	434,171	578,535	574,535

Tentative Budget Report

Base Account

2024
Actual

2025
Adopted

2025
Actual

2026
Department
Requested

2026
Budget
Officer

1920 County Associations

0000 Core Program

48002 - Dues

12,555

12,767

12,817

13,105

13,105

***** Account Total:

12,555

12,767

12,817

13,105

13,105

2980 Educational Services, Other

0000 Core Program

42001 - Student Government Program

8,000

8,000

8,000

8,000

8,000

***** Account Total:

8,000

8,000

8,000

8,000

8,000

Departmental Appropriation:

547,001

560,104

454,988

599,640

595,640

DEPARTMENTAL SUMMARY

Departmental Appropriation:

547,001

560,104

454,988

599,640

595,640

Departmental Revenue:

0

4,000

0

4,000

4,000

Departmental Net Levy:

547,001

556,104

454,988

595,640

591,640

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
111 Courts					
Revenue					
0000 Unallocated					
0000 Core Program					
3021 - State Aid, Court Facilities	109,806	105,392	25,103	124,637	124,637
3389.01 - State Aid, Other Public Safety, OCA Miscellaneous Expenses	12,080	12,000	10,169	13,500	13,500
***** Account Total:	121,886	117,392	35,272	138,137	138,137
Departmental Revenue:	121,886	117,392	35,272	138,137	138,137
Appropriation					
1110 County Court					
0000 Core Program					
43003 - Information Services Shared Service	184	181	82	196	196
43004 - Insurance Shared Service	1,476	1,632	828	1,912	1,912
43005 - Records Management Shared Service	15,077	16,389	8,208	17,520	17,520
43006 - Maintenance Shared Service	79,517	80,127	59,107	86,406	86,406
47001 - Postage	2,014	2,250	1,699	2,300	2,300
***** Account Total:	98,268	100,579	69,924	108,334	108,334
1140 Family Court					
0000 Core Program					
43004 - Insurance Shared Service	2,268	2,506	1,272	2,937	2,937
43005 - Records Management Shared Service	13,269	14,119	7,071	13,952	13,952
43006 - Maintenance Shared Service	157,831	164,170	120,026	164,542	164,542
47001 - Postage	9,796	9,900	8,366	11,000	11,000
***** Account Total:	183,164	190,695	136,735	192,431	192,431
1145 Surrogate Court					
0000 Core Program					
43004 - Insurance Shared Service	982	1,103	560	1,293	1,293
43006 - Maintenance Shared Service	55,845	56,253	41,496	60,661	60,661
***** Account Total:	56,827	57,356	42,056	61,954	61,954
1155 Commissioner of Jurors					
0000 Core Program					
43004 - Insurance Shared Service	120	135	68	158	158
43006 - Maintenance Shared Service	6,855	6,906	5,094	7,447	7,447
47001 - Postage	33	50	93	100	100
***** Account Total:	7,008	7,091	5,255	7,705	7,705

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
Departmental Appropriation:	345,267	355,721	253,970	370,424	370,424
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	345,267	355,721	253,970	370,424	370,424
Departmental Revenue:	121,886	117,392	35,272	138,137	138,137
Departmental Net Levy:	223,381	238,329	218,698	232,287	232,287

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
116 District Attorney					
Revenue					
1165 District Attorney					
0000 Core Program					
3030 - State Aid, District Attorney Salary	72,189	72,189	0	72,189	72,189
3389.02 - State Aid, Other Public Safety, Aid to Prosecution	298,638	310,958	77,740	261,678	310,958
3389.20 - State Aid, Other Public Safety, DCJS Discovery Reform Grant	0	0	386,630	386,630	386,630
3389.24 - State Aid, Other Public Safety, OVS Victim Services Grant	0	0	0	0	54,693
***** Account Total:	370,827	383,147	464,370	720,497	824,470
Departmental Revenue:	370,827	383,147	464,370	720,497	824,470
Appropriation					
1120 Special Prosecutor					
0000 Core Program					
41201 - Legal Services	40,013	30,000	42,902	30,000	30,000
***** Account Total:	40,013	30,000	42,902	30,000	30,000
1165 District Attorney					
0000 Core Program					
11000 - Full Time Wages	914,009	899,358	686,052	877,078	1,223,415
12000 - Part Time Wages	0	36,577	6,123	0	17,658
13000 - Overtime	22,859	10,000	17,786	10,000	20,000
14000 - Pay-in-Lieu of Benefit Hours	26,145	19,103	18,969	6,958	7,637
20006 - Computer Equipment/Software	0	3,000	2,294	3,000	3,000
41206 - Transcripts	985	1,000	791	1,000	1,000
41233 - Professional Services	33,824	40,000	23,563	40,000	40,000
41603 - Contracted Services	0	0	0	0	1,310
43002 - Telephone Shared Service	952	1,279	397	1,311	1,311
43003 - Information Services Shared Service	20,876	22,504	10,164	23,690	23,690
43004 - Insurance Shared Service	11,363	12,444	6,314	14,042	14,042
43005 - Records Management Shared Service	16,662	17,730	8,880	17,520	17,520
43006 - Maintenance Shared Service	21,137	20,379	15,033	44,951	44,951
44101 - Telephone	592	800	501	950	950
45201 - Outside Vehicle Repair	0	0	0	0	1,000
45202 - Equipment Repair and Maintenance	0	200	0	200	200
45310 - Copy Machine Lease	975	1,000	896	1,500	1,500
45401 - Small Equipment/Tools	1,325	1,200	461	1,200	1,200

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
46101 - Employee Meal Reimbursements	14	500	50	500	500
46102 - Employee Mileage Reimbursements	18,957	15,000	9,016	15,000	15,000
46103 - Employee Other Travel Expenses	6,049	3,500	2,174	3,500	3,500
46106 - Training	0	750	500	750	750
46108 - Cellular Phone Charges	3,283	4,000	2,433	4,000	5,000
47001 - Postage	597	750	430	750	750
47002 - Office Supplies	10,153	7,500	5,720	7,500	7,500
47011 - Law Books	36,055	24,000	23,716	24,000	24,000
48002 - Dues	1,870	2,905	1,515	2,000	2,000
48204 - Witnesses	180	2,000	1,809	2,000	2,000
48207 - Extraditions	10,735	6,000	3,885	6,000	6,000
48329 - DA Investigator	332,922	350,591	173,943	361,502	361,502
63001 - Capital Lease Principal	0	0	0	0	9,182
73001 - Capital Lease Interest	0	0	0	0	2,433
81000 - FICA	67,946	70,257	52,749	65,363	94,032
82000 - Retirement	133,641	152,275	112,171	148,570	167,647
83000 - Health Insurance	123,895	132,914	109,827	159,876	230,795
84000 - Dental Insurance	2,199	2,303	1,697	2,303	3,214
85000 - Workers Compensation	13,373	12,639	12,639	12,596	12,596
***** Account Total:	1,833,573	1,874,458	1,312,498	1,859,610	2,368,785
Departmental Appropriation:	1,873,586	1,904,458	1,355,400	1,889,610	2,398,785

----- DEPARTMENTAL SUMMARY -----

Departmental Appropriation:	1,873,586	1,904,458	1,355,400	1,889,610	2,398,785
Departmental Revenue:	370,827	383,147	464,370	720,497	824,470
Departmental Net Levy:	1,502,759	1,521,311	891,030	1,169,113	1,574,315

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
117 Legal Defense to Indigents					
Revenue					
1170 Public Defender					
1177 Counsel at Arraignment Grant					
3025 - State Aid, Indigent Legal Services Fund	97,309	249,125	26,729	249,125	249,125
1178 ILS Enhancements 3/6/9					
3025 - State Aid, Indigent Legal Services Fund	31,487	31,568	10,651	0	0
1179 Caseload Reduction Grant					
3025 - State Aid, Indigent Legal Services Fund	4,212	0	-1,060	0	0
1180 ILS Enhancements 4/7					
3025 - State Aid, Indigent Legal Services Fund	64,332	80,733	-122,034	0	0
1181 ILS Enhancements 5/8					
3025 - State Aid, Indigent Legal Services Fund	150,177	161,466	-102,497	322,932	322,932
1183 Hurrell-Harring Public Defender					
3025 - State Aid, Indigent Legal Services Fund	1,673,366	2,854,095	-1,288,858	2,859,745	2,859,745
1187 2nd Quality Improve and CR Grant					
3025 - State Aid, Indigent Legal Services Fund	10,382	250,000	15,081	250,000	250,000
1188 DCJS Aid to Defense					
3089.12 - State Aid, Other, DCJS Discovery Reform Grant	26,365	172,039	173,339	0	98,344
3089.13 - State Aid, Other, DCJS Supplemental Funding	14,482	186,098	185,222	0	98,343
***** Account Total:	2,072,112	3,985,124	-1,103,427	3,681,802	3,878,489
Departmental Revenue:	2,072,112	3,985,124	-1,103,427	3,681,802	3,878,489
Appropriation					
1170 Public Defender					
0000 Core Program					
11000 - Full Time Wages	703,908	693,249	555,935	693,249	590,551
13000 - Overtime	14,515	7,000	18,870	7,284	7,284
14000 - Pay-in-Lieu of Benefit Hours	19,069	23,825	16,495	23,498	20,047
20006 - Computer Equipment/Software	0	6,996	3,039	2,258	0
41206 - Transcripts	597	1,500	1,496	1,500	1,500
41233 - Professional Services	438	3,767	155	3,000	3,000
41615 - Cleaning Services Contracted	14,733	15,120	11,870	16,317	16,317
41626 - Shredding Services	1,150	1,800	476	900	900
43002 - Telephone Shared Service	1,572	1,573	488	2,756	1,573
43003 - Information Services Shared Service	25,305	25,305	11,429	51,356	25,305

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
43004 - Insurance Shared Service	10,555	10,556	5,356	29,235	10,556
43005 - Records Management Shared Service	5,892	5,838	2,924	5,170	5,170
44101 - Telephone	818	1,000	644	1,100	1,100
44102 - Heat	2,809	3,300	2,090	3,600	3,600
44103 - Electric	5,403	5,000	4,317	5,200	5,200
44203 - Office Rental	61,438	61,439	51,199	61,439	61,439
45305 - Leased Vehicle and Gas Charges	155	750	0	0	0
45310 - Copy Machine Lease	299	700	231	700	700
45401 - Small Equipment/Tools	0	1,850	716	210	210
46101 - Employee Meal Reimbursements	185	750	246	750	750
46102 - Employee Mileage Reimbursements	15,858	8,200	841	7,500	7,500
46103 - Employee Other Travel Expenses	1,289	3,000	816	2,500	2,500
46106 - Training	2,152	1,500	1,269	1,500	1,500
46108 - Cellular Phone Charges	4,675	5,000	2,815	5,000	5,000
47001 - Postage	2,569	4,000	2,676	4,000	4,000
47002 - Office Supplies	7,477	6,280	6,563	6,000	6,000
47007 - Printing	920	2,000	776	2,000	2,000
47011 - Law Books	10,000	10,000	10,000	10,000	10,000
47019 - Demonstrative Evidence	0	250	0	250	250
48002 - Dues	1,155	1,570	1,310	2,125	2,125
48005 - Notary License Fees	0	120	60	120	120
48213 - Client Activity Expenditures	0	2,000	0	2,000	2,000
81000 - FICA	55,117	55,399	45,899	55,396	47,275
82000 - Retirement	103,398	110,812	96,354	119,650	103,169
83000 - Health Insurance	131,778	138,622	108,765	153,197	135,792
84000 - Dental Insurance	2,367	2,455	1,932	2,416	2,083
85000 - Workers Compensation	14,215	13,359	13,359	12,342	12,342
87000 - Employee Tuition Reimbursement	900	1,800	900	0	0
1177 Counsel at Arraignment Grant					
11000 - Full Time Wages	75,215	113,720	60,294	113,720	113,720
13000 - Overtime	813	2,845	51	2,845	2,845
14000 - Pay-in-Lieu of Benefit Hours	2,844	2,845	4,266	4,267	4,267
20006 - Computer Equipment/Software	0	1,141	0	3,929	3,929
41404 - Internet Contracts	960	975	640	1,500	1,500

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
41406 - Contracted Computer Services	0	25,931	0	9,357	9,357
45202 - Equipment Repair and Maintenance	0	0	0	1,000	1,000
45203 - Software Licenses and Maintenance	7,500	8,186	6,139	9,000	9,000
45401 - Small Equipment/Tools	0	400	0	650	650
46101 - Employee Meal Reimbursements	0	200	0	200	200
46102 - Employee Mileage Reimbursements	819	20,400	452	10,000	10,000
46103 - Employee Other Travel Expenses	0	3,500	0	4,000	4,000
46106 - Training	0	3,000	0	13,000	13,000
46108 - Cellular Phone Charges	1,216	2,000	657	2,000	2,000
47002 - Office Supplies	0	17,619	0	15,000	15,000
47011 - Law Books	0	0	0	10,000	10,000
48002 - Dues	0	40	40	40	40
48005 - Notary License Fees	0	60	0	60	60
81000 - FICA	5,925	9,136	4,841	9,245	9,245
82000 - Retirement	8,277	14,491	7,460	15,716	15,716
83000 - Health Insurance	14,068	20,677	5,397	22,023	22,023
84000 - Dental Insurance	462	582	229	541	541
85000 - Workers Compensation	1,872	1,377	1,377	1,032	1,032
1178 ILS Enhancements 3/6/9					
40401.1 - Assigned Counsel, Legal Aid of WNY, Inc.	24,592	24,592	-122,960	0	0
41404 - Internet Contracts	1,360	1,441	80	0	0
44203 - Office Rental	5,535	5,535	0	0	0
1179 Caseload Reduction Grant					
41404 - Internet Contracts	2,744	0	80	0	0
46108 - Cellular Phone Charges	597	0	0	0	0
85000 - Workers Compensation	871	0	0	0	0
1180 ILS Enhancements 4/7					
11000 - Full Time Wages	20,124	20,127	16,254	0	0
40401.2 - Assigned Counsel, Regional Appellate Defender	35,000	35,000	26,250	0	0
41404 - Internet Contracts	1,327	2,000	842	0	0
46101 - Employee Meal Reimbursements	0	5,284	0	0	0
46102 - Employee Mileage Reimbursements	0	4,000	0	0	0
46103 - Employee Other Travel Expenses	0	4,634	0	0	0
46106 - Training	0	2,000	0	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
48002 - Dues	500	500	500	0	0
81000 - FICA	1,573	1,545	1,314	0	0
82000 - Retirement	2,251	2,351	2,157	0	0
83000 - Health Insurance	3,026	2,916	2,569	0	0
84000 - Dental Insurance	56	48	47	0	0
85000 - Workers Compensation	475	328	328	263	0
1181 ILS Enhancements 5/8					
11000 - Full Time Wages	87,178	86,886	69,561	107,013	107,013
13000 - Overtime	126	2,930	10	2,930	2,930
20006 - Computer Equipment/Software	0	0	650	2,500	2,500
40401.1 - Assigned Counsel, Legal Aid of WNY, Inc.	29,501	29,501	-118,638	54,093	54,093
40401.2 - Assigned Counsel, Regional Appellate Defender	0	0	0	35,000	35,000
41404 - Internet Contracts	491	500	902	736	736
44203 - Office Rental	0	0	4,612	5,535	5,535
45401 - Small Equipment/Tools	0	0	506	3,600	3,600
46101 - Employee Meal Reimbursements	0	0	72	2,000	2,000
46102 - Employee Mileage Reimbursements	0	1,000	227	5,500	5,500
46103 - Employee Other Travel Expenses	0	0	60	5,500	5,500
46106 - Training	0	1,197	565	10,000	10,000
46108 - Cellular Phone Charges	597	700	379	10,000	10,000
47002 - Office Supplies	109	3,676	21	31,079	31,397
47007 - Printing	0	0	0	2,000	2,000
81000 - FICA	6,428	6,874	5,155	8,419	8,419
82000 - Retirement	14,974	17,129	13,277	20,923	20,923
83000 - Health Insurance	9,056	9,516	7,593	14,287	13,981
84000 - Dental Insurance	351	352	280	412	400
85000 - Workers Compensation	1,366	1,205	1,205	1,142	1,405
1183 Hurrell-Harring Public Defender					
11000 - Full Time Wages	1,080,310	1,133,398	927,819	1,266,469	1,266,469
13000 - Overtime	9,999	15,132	11,860	17,095	17,095
14000 - Pay-in-Lieu of Benefit Hours	15,330	14,085	27,789	12,066	12,066
20006 - Computer Equipment/Software	12,516	9,328	429	17,500	17,500
40401.2 - Assigned Counsel, Regional Appellate Defender	35,000	35,000	26,250	35,000	35,000
40607 - Provision for Hurrell-Harring	0	807,490	0	318,964	665,887

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
41206 - Transcripts	653	10,000	17	10,000	10,000
41233 - Professional Services	5,190	135,000	21,730	75,400	75,400
41404 - Internet Contracts	3,700	8,500	4,735	9,000	9,000
41406 - Contracted Computer Services	30,010	25,120	0	25,000	25,000
44102 - Heat	1,500	3,000	939	4,000	4,000
44103 - Electric	1,893	3,000	1,560	4,000	4,000
44203 - Office Rental	25,031	25,031	20,859	25,031	25,031
44401 - Building Repair/Maintenance	6,635	7,000	0	7,000	7,000
45202 - Equipment Repair and Maintenance	0	2,000	0	2,000	2,000
45203 - Software Licenses and Maintenance	1,736	0	213	10,000	10,000
45401 - Small Equipment/Tools	4,047	4,020	0	850	850
46101 - Employee Meal Reimbursements	0	0	363	1,000	1,000
46102 - Employee Mileage Reimbursements	19,470	33,000	10,963	18,000	18,000
46103 - Employee Other Travel Expenses	132	1,000	218	2,000	2,000
46106 - Training	4,064	30,000	10,819	15,000	15,000
46108 - Cellular Phone Charges	9,422	16,000	6,447	10,000	10,000
47002 - Office Supplies	13,435	25,000	5,977	371,923	25,000
47011 - Law Books	15,985	22,000	12,454	15,000	15,000
48002 - Dues	600	1,750	1,125	1,225	1,225
48213 - Client Activity Expenditures	1,837	25,000	2,978	35,400	35,400
81000 - FICA	80,025	88,954	68,014	99,135	99,135
82000 - Retirement	127,023	166,509	128,281	199,848	199,848
83000 - Health Insurance	150,287	188,493	134,820	232,405	232,405
84000 - Dental Insurance	3,850	4,563	3,387	4,973	4,973
85000 - Workers Compensation	13,686	14,722	14,722	14,461	14,461
1187 2nd Quality Improve and CR Grant					
11000 - Full Time Wages	5,743	133,527	39,157	135,848	135,848
13000 - Overtime	120	1,862	569	1,918	1,918
20006 - Computer Equipment/Software	2,221	3,080	0	0	0
40401.1 - Assigned Counsel, Legal Aid of WNY, Inc.	0	47,640	8,294	47,640	47,640
41404 - Internet Contracts	80	1,020	331	662	662
45401 - Small Equipment/Tools	860	1,600	0	0	0
46102 - Employee Mileage Reimbursements	0	2,000	0	0	0
46106 - Training	0	500	501	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
46108 - Cellular Phone Charges	115	1,320	368	1,000	1,000
47002 - Office Supplies	128	3,000	0	0	0
47011 - Law Books	0	1,202	0	0	0
48002 - Dues	0	175	0	0	0
81000 - FICA	449	10,359	2,825	10,540	10,540
82000 - Retirement	663	16,847	4,923	18,583	18,583
83000 - Health Insurance	5	25,362	11,502	33,150	33,150
84000 - Dental Insurance	0	506	215	582	582
85000 - Workers Compensation	0	0	0	77	77
1188 DCJS Aid to Defense					
11000 - Full Time Wages	0	0	0	0	102,702
14000 - Pay-in-Lieu of Benefit Hours	0	0	0	0	3,452
20006 - Computer Equipment/Software	0	0	0	0	2,258
40619 - Provision for Discovery Reform Grant	0	141,617	0	0	0
40620 - Provision for Supplemental Aid to Defense Grant	0	168,425	0	0	0
43002 - Telephone Shared Service	440	1,120	347	0	1,183
43003 - Information Services Shared Service	26,365	30,422	13,740	0	26,051
43004 - Insurance Shared Service	14,042	16,553	8,399	0	18,679
81000 - FICA	0	0	0	0	8,124
82000 - Retirement	0	0	0	0	16,486
83000 - Health Insurance	0	0	0	0	17,415
84000 - Dental Insurance	0	0	0	0	337
***** Account Total:	3,317,487	5,222,809	2,523,991	4,977,320	4,977,347
Departmental Appropriation:	3,317,487	5,222,809	2,523,991	4,977,320	4,977,347
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	3,317,487	5,222,809	2,523,991	4,977,320	4,977,347
Departmental Revenue:	2,072,112	3,985,124	-1,103,427	3,681,802	3,878,489
Departmental Net Levy:	1,245,375	1,237,685	3,627,418	1,295,518	1,098,858

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
118 Coroners					
Revenue					
1185 Coroners					
0000 Core Program					
3035 - State Aid, Coroner/Medical Examiner Reimb Fees	0	0	750	0	0
***** Account Total:	0	0	750	0	0
Departmental Revenue:	0	0	750	0	0
Appropriation					
1185 Coroners					
0000 Core Program					
11000 - Full Time Wages	3,125	2,550	2,125	2,550	2,550
12000 - Part Time Wages	55,508	55,508	44,833	55,508	55,508
41216 - Physician Services	13,800	22,000	14,800	19,000	19,000
41218 - Autopsy/Toxicology Services	126,832	150,000	115,317	140,000	140,000
43003 - Information Services Shared Service	1,752	1,608	726	1,641	1,641
43004 - Insurance Shared Service	799	760	386	820	820
44209 - Facility Use Charges	22,400	31,600	19,250	22,000	22,000
46102 - Employee Mileage Reimbursements	1,012	1,000	98	1,000	1,000
46103 - Employee Other Travel Expenses	1,050	1,000	1,649	1,600	1,600
48002 - Dues	440	440	450	440	440
81000 - FICA	4,052	4,446	3,223	4,446	4,446
82000 - Retirement	9,678	10,722	8,619	11,477	11,477
83000 - Health Insurance	28,622	30,292	24,448	34,117	34,117
84000 - Dental Insurance	329	329	265	329	329
85000 - Workers Compensation	972	798	798	767	767
1186 Funeral Directors					
41601 - Transportation	19,055	22,700	14,750	19,000	19,000
47020 - Body Bags	3,690	4,000	3,440	4,000	4,000
48103 - Non-Employee Mileage/Travel	5,032	4,300	3,427	4,300	4,300
***** Account Total:	298,148	344,053	258,604	322,995	322,995
Departmental Appropriation:	298,148	344,053	258,604	322,995	322,995

Tentative Budget Report

Base Account

2024
Actual

2025
Adopted

2025
Actual

2026
Department
Requested

2026
Budget
Officer

DEPARTMENTAL SUMMARY

Departmental Appropriation:	298,148	344,053	258,604	322,995	322,995
Departmental Revenue:	0	0	750	0	0
Departmental Net Levy:	298,148	344,053	257,854	322,995	322,995

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
119 Assigned Counsel					
Revenue					
1171 Assigned Counsel					
0000 Core Program					
3025 - State Aid, Indigent Legal Services Fund	350,717	467,530	233,926	500,340	459,638
***** Account Total:	350,717	467,530	233,926	500,340	459,638
1183 Hurrell-Harring Assigned Counsel					
0000 Core Program					
3025 - State Aid, Indigent Legal Services Fund	323,300	514,908	0	646,473	630,085
***** Account Total:	323,300	514,908	0	646,473	630,085
Departmental Revenue:	674,017	982,438	233,926	1,146,813	1,089,723
Appropriation					
1171 Assigned Counsel					
1171 Misdemeanors/Violations					
40401 - Assigned Counsel	389,989	492,249	268,482	420,323	385,323
1172 Family Court					
40401 - Assigned Counsel	414,369	567,160	523,985	785,671	630,708
40401.1 - Assigned Counsel, Legal Aid of WNY, Inc.	445,723	454,638	340,978	463,731	463,731
1173 Other Criminal					
40401 - Assigned Counsel	531,185	591,622	395,227	587,954	522,954
1174 Appeals					
40401 - Assigned Counsel	21,747	40,000	35,108	35,000	35,000
1175 Professional Services					
41233 - Professional Services	0	1,000	0	0	0
1176 Other Expenses					
11000 - Full Time Wages	18,084	14,271	0	0	14,271
14000 - Pay-in-Lieu of Benefit Hours	0	0	0	0	8,173
40402 - Assigned Counsel, Other Expenses	35,223	42,000	8,749	22,000	22,000
43002 - Telephone Shared Service	109	133	41	135	0
43003 - Information Services Shared Service	4,095	6,616	2,988	7,117	0
43004 - Insurance Shared Service	1,660	3,156	1,601	3,391	0
43006 - Maintenance Shared Service	0	2,233	0	0	0
44101 - Telephone	0	0	16	30	0
47001 - Postage	67	100	50	100	0
48002 - Dues	650	650	575	650	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
81000 - FICA	1,383	1,092	0	0	1,718
85000 - Workers Compensation	192	408	408	237	237
***** Account Total:	1,864,476	2,217,328	1,578,208	2,326,339	2,084,115
1183 Hurrell-Harring Assigned Counsel					
1171 Misdemeanors/Violations					
40401.5 - Assigned Counsel, Hurrell-Harring	0	0	0	0	35,000
1173 Other Criminal					
40401 - Assigned Counsel	0	0	0	0	65,000
40401.4 - Assigned Counsel, Second Chair Program	0	50,000	0	50,000	50,000
1175 Professional Services					
41233 - Professional Services	28,066	53,000	24,042	83,000	83,000
1176 Other Expenses					
11000 - Full Time Wages	187,547	188,624	162,869	205,395	191,124
12000 - Part Time Wages	54,600	54,600	44,100	54,600	54,600
14000 - Pay-in-Lieu of Benefit Hours	0	8,173	8,173	8,173	0
40607 - Provision for Hurrell-Harring	0	58,892	0	28,892	36,000
43002 - Telephone Shared Service	0	0	0	0	135
43003 - Information Services Shared Service	0	0	0	0	7,117
43004 - Insurance Shared Service	0	0	0	0	3,391
43006 - Maintenance Shared Service	2,147	2,233	1,633	1,390	1,390
44101 - Telephone	0	0	0	0	30
45203 - Software Licenses and Maintenance	500	5,000	500	5,000	5,000
45401 - Small Equipment/Tools	0	0	402	0	0
46102 - Employee Mileage Reimbursements	0	500	0	0	0
46106 - Training	240	19,000	4,184	19,000	19,000
46108 - Cellular Phone Charges	375	400	281	400	400
47001 - Postage	0	0	0	0	100
47002 - Office Supplies	409	2,235	119	2,235	2,235
47049 - Clients Miscellaneous Expense	0	0	59	1,000	1,000
48002 - Dues	0	0	0	0	1,000
48103 - Non-Employee Mileage/Travel	21,840	34,500	32,379	35,000	35,000
81000 - FICA	18,248	19,234	16,284	20,517	18,800
82000 - Retirement	6,473	7,546	6,047	8,512	8,512
83000 - Health Insurance	12,071	7,775	6,038	8,451	8,755

Tentative Budget Report

Base Account

2024
Actual

2025
Adopted

2025
Actual

2026
Department
Requested

2026
Budget
Officer

84000 - Dental Insurance	316	329	255	318	329
85000 - Workers Compensation	1,792	2,867	2,867	3,167	3,167
***** Account Total:	334,624	514,908	310,232	535,050	630,085
Departmental Appropriation:	2,199,100	2,732,236	1,888,440	2,861,389	2,714,200

DEPARTMENTAL SUMMARY

Departmental Appropriation:	2,199,100	2,732,236	1,888,440	2,861,389	2,714,200
Departmental Revenue:	674,017	982,438	233,926	1,146,813	1,089,723
Departmental Net Levy:	1,525,083	1,749,798	1,654,514	1,714,576	1,624,477

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
123 County Administrator					
Revenue					
1231 Centralized Finance					
0000 Core Program					
1380 - Centralized Finance Chargebacks	0	0	0	0	422,134
***** Account Total:	0	0	0	0	422,134
Departmental Revenue:	0	0	0	0	422,134
Appropriation					
1230 Administrator					
0000 Core Program					
11000 - Full Time Wages	535,909	604,811	394,981	600,557	600,557
12000 - Part Time Wages	0	0	773	0	0
13000 - Overtime	976	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	29,007	12,626	183,766	9,247	9,247
20006 - Computer Equipment/Software	1,235	0	166	0	0
29997 - Personal Services Charged to CV Fund	0	-107,823	0	0	0
41603 - Contracted Services	294	294	220	315	315
43001 - Fleet Maintenance	1,365	1,700	890	1,796	1,796
43002 - Telephone Shared Service	1,908	2,176	675	2,229	2,229
43003 - Information Services Shared Service	16,745	16,896	7,631	16,346	16,346
43004 - Insurance Shared Service	8,359	8,882	4,507	9,688	9,688
43005 - Records Management Shared Service	1,321	1,211	607	1,175	1,175
43006 - Maintenance Shared Service	34,543	33,788	24,877	38,134	38,134
44101 - Telephone	975	850	642	800	800
45305 - Leased Vehicle and Gas Charges	308	200	24	150	150
45310 - Copy Machine Lease	336	500	294	300	300
45401 - Small Equipment/Tools	760	0	2,129	0	0
46101 - Employee Meal Reimbursements	170	100	201	100	100
46102 - Employee Mileage Reimbursements	282	150	393	150	150
46103 - Employee Other Travel Expenses	4,081	2,000	3,055	1,750	1,750
46106 - Training	0	2,500	749	2,000	2,000
46108 - Cellular Phone Charges	1,538	1,250	877	1,250	1,250
47001 - Postage	87	25	115	50	50
47002 - Office Supplies	5,942	2,000	3,412	2,000	2,000
47008 - Publications/Instructional Materials	260	100	0	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
48002 - Dues	3,372	2,932	2,820	850	850
63001 - Capital Lease Principal	3,680	3,680	2,760	3,066	3,066
73001 - Capital Lease Interest	336	336	252	280	280
81000 - FICA	39,137	46,221	37,096	45,042	45,042
82000 - Retirement	89,252	112,132	71,703	118,570	118,570
83000 - Health Insurance	51,539	47,756	31,424	34,927	34,927
84000 - Dental Insurance	977	987	698	987	987
85000 - Workers Compensation	9,893	9,032	9,032	8,521	8,521
***** Account Total:	844,587	807,312	786,769	900,280	900,280
1231 Centralized Finance					
0000 Core Program					
11000 - Full Time Wages	0	0	0	0	281,530
47002 - Office Supplies	0	0	0	0	20,000
81000 - FICA	0	0	0	0	21,541
82000 - Retirement	0	0	0	0	42,668
83000 - Health Insurance	0	0	0	0	54,664
84000 - Dental Insurance	0	0	0	0	1,731
***** Account Total:	0	0	0	0	422,134
1320 Auditor					
0000 Core Program					
11000 - Full Time Wages	52,737	53,829	43,359	57,373	57,373
13000 - Overtime	269	0	322	0	0
14000 - Pay-in-Lieu of Benefit Hours	991	1,024	1,023	1,091	1,091
43006 - Maintenance Shared Service	2,455	2,681	1,977	2,890	2,890
44101 - Telephone	70	60	50	60	60
47001 - Postage	137	100	209	300	300
47002 - Office Supplies	13	25	0	25	25
81000 - FICA	3,996	4,197	3,304	4,473	4,473
82000 - Retirement	9,074	10,288	8,307	11,767	11,767
83000 - Health Insurance	7,592	7,996	6,407	8,976	8,976
84000 - Dental Insurance	329	329	263	329	329
85000 - Workers Compensation	804	730	730	706	706
***** Account Total:	78,467	81,259	65,951	87,990	87,990
Departmental Appropriation:	923,054	888,571	852,720	988,270	1,410,404

Tentative Budget Report

Base Account

2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
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DEPARTMENTAL SUMMARY

Departmental Appropriation:	923,054	888,571	852,720	988,270	1,410,404
Departmental Revenue:	0	0	0	0	422,134
Departmental Net Levy:	923,054	888,571	852,720	988,270	988,270

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
132 Treasurer					
Revenue					
1325 Treasurer					
0000 Core Program					
1230.01 - Treasurer Fees, Treasurer Fees	56,743	12,500	34,295	25,000	75,000
1331 - Occupancy Tax Administration	81,685	82,500	0	83,750	85,000
2401 - Interest And Earnings	3,175,565	2,900,000	2,311,728	2,600,000	2,750,000
2401.MV - Interest And Earnings, Market Value Appreciation	-731,890	0	3,823,231	0	0
2450.02 - Commissions, Purchase Card Rebate	33,005	50,000	24,149	35,000	45,000
***** Account Total:	2,615,108	3,045,000	6,193,403	2,743,750	2,955,000
1362 Tax Advertising and Expense					
0000 Core Program					
1235 - Charges For Tax Advertising and Redemption	200,850	400,000	230,851	310,000	310,000
***** Account Total:	200,850	400,000	230,851	310,000	310,000
Departmental Revenue:	2,815,958	3,445,000	6,424,254	3,053,750	3,265,000
Appropriation					
1325 Treasurer					
0000 Core Program					
11000 - Full Time Wages	796,501	780,401	623,140	778,620	759,645
13000 - Overtime	324	0	-10	0	0
14000 - Pay-in-Lieu of Benefit Hours	1,887	5,752	12,001	5,471	5,471
20006 - Computer Equipment/Software	1,560	2,780	2,489	3,500	0
41211 - Investment Services	5,000	5,000	5,000	5,000	5,000
41233 - Professional Services	0	0	25,723	610	610
43002 - Telephone Shared Service	1,691	2,176	675	2,229	2,229
43003 - Information Services Shared Service	24,075	24,584	11,104	22,719	22,719
43004 - Insurance Shared Service	11,105	11,381	5,775	12,278	12,278
43005 - Records Management Shared Service	11,013	9,816	4,916	9,871	9,871
43006 - Maintenance Shared Service	31,444	31,838	23,451	31,336	31,336
44101 - Telephone	1,271	1,260	788	1,200	1,200
45202 - Equipment Repair and Maintenance	27,643	26,750	21,746	28,075	28,075
45310 - Copy Machine Lease	995	750	471	800	800
46101 - Employee Meal Reimbursements	129	175	142	175	175
46102 - Employee Mileage Reimbursements	2,668	2,300	1,415	2,000	2,000
46103 - Employee Other Travel Expenses	4,149	4,000	3,226	4,000	4,000

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
46106 - Training	450	750	875	750	750
46108 - Cellular Phone Charges	296	0	0	0	0
47001 - Postage	26,496	25,000	10,896	25,000	25,000
47002 - Office Supplies	8,126	6,500	4,396	6,500	6,500
47007 - Printing	0	0	37	0	0
47008 - Publications/Instructional Materials	0	50	0	50	50
48001 - Advertising	189	250	0	250	250
48002 - Dues	1,950	1,140	1,750	1,140	1,140
48005 - Notary License Fees	0	180	0	100	100
48403 - Unclassified	-7	0	-50	0	0
81000 - FICA	58,027	60,153	46,275	59,994	58,543
82000 - Retirement	106,907	116,167	92,327	124,307	117,588
83000 - Health Insurance	158,748	168,036	107,058	150,442	153,194
84000 - Dental Insurance	3,393	3,265	2,620	3,290	3,215
85000 - Workers Compensation	12,857	11,309	11,309	10,465	10,465
***** Account Total:	1,298,887	1,301,763	1,019,545	1,290,172	1,262,204
1362 Tax Advertising and Expense					
0000 Core Program					
41212 - Property Searches	45,400	50,000	43,400	50,000	50,000
48001 - Advertising	4,636	4,500	4,341	4,500	4,500
***** Account Total:	50,036	54,500	47,741	54,500	54,500
1364 Exp. on Prop. Acq. for Taxes					
0000 Core Program					
44401 - Building Repair/Maintenance	1,055	1,000	685	1,000	1,000
48001 - Advertising	4,748	6,750	1,264	5,000	5,000
48009 - Taxes County Property	8,524	2,500	69	2,500	2,500
***** Account Total:	14,327	10,250	2,018	8,500	8,500
Departmental Appropriation:	1,363,250	1,366,513	1,069,304	1,353,172	1,325,204
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	1,363,250	1,366,513	1,069,304	1,353,172	1,325,204
Departmental Revenue:	2,815,958	3,445,000	6,424,254	3,053,750	3,265,000
Departmental Net Levy:	-1,452,708	-2,078,487	-5,354,950	-1,700,578	-1,939,796

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
133 Tax Accounts					
Revenue					
0000 Unallocated					
0000 Core Program					
1001.1 - Real Property Taxes, Real Property Tax Levy	56,394,062	57,726,554	57,726,557	59,269,082	59,213,867
1001.2 - Real Property Taxes, Allowance Uncollectible Taxes	-7,011	-160,000	-120,570	-100,000	-100,000
1001.3 - Real Property Taxes, Allowance Deferred Tax Revenues	-528,259	0	0	0	0
1081 - Other Payments in Lieu of Taxes	331,571	296,008	275,030	356,795	356,795
1090 - Interest & Penalties on Real Property Taxes	1,748,330	1,675,000	1,202,199	1,675,000	1,675,000
1110.1 - Sales and Use Taxes, General Fund Sales Tax	22,090,626	21,970,237	15,454,494	21,970,237	22,892,837
1110.2 - Sales and Use Taxes, Towns and Villages Sales Tax	14,723,995	13,779,763	10,441,252	13,779,763	15,357,593
1115 - Town's Share of Sales Tax to Reduce County Tax Levy	1,202,295	1,230,000	1,230,000	1,265,000	1,265,000
***** Account Total:	95,955,609	96,517,562	86,208,962	98,215,877	100,661,092
Departmental Revenue:	95,955,609	96,517,562	86,208,962	98,215,877	100,661,092
Appropriation					
1985 Distribution of Sales Tax					
0000 Core Program					
40605 - Towns and Villages Sales Tax	14,723,995	13,779,763	6,244,058	13,779,763	15,357,593
***** Account Total:	14,723,995	13,779,763	6,244,058	13,779,763	15,357,593
Departmental Appropriation:	14,723,995	13,779,763	6,244,058	13,779,763	15,357,593
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	14,723,995	13,779,763	6,244,058	13,779,763	15,357,593
Departmental Revenue:	95,955,609	96,517,562	86,208,962	98,215,877	100,661,092
Departmental Net Levy:	-81,231,614	-82,737,799	-79,964,904	-84,436,114	-85,303,499

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
135 Real Property Services					
Revenue					
1355 Real Property					
0000 Core Program					
1250 - Assessment Fees	9,800	23,800	19,150	19,000	19,000
2210.01 - General Services, Other Government, Tax Services	137,594	135,000	54,071	144,200	144,200
2210.02 - General Services, Other Government, Charges for RPS with NYS	27,590	31,450	4,460	32,050	32,050
2210.03 - General Services, Other Government, Contracted Assessing	167,766	250,000	128,806	335,000	335,000
2655.01 - Sales, Other, Sale of Maps/Supplies	4,370	12,000	16,406	16,500	16,500
3040.01 - State Aid, Real Property Tax , Administration	416	26,000	871	11,000	11,000
***** Account Total:	347,536	478,250	223,764	557,750	557,750
Departmental Revenue:	347,536	478,250	223,764	557,750	557,750
Appropriation					
1355 Real Property					
0000 Core Program					
11000 - Full Time Wages	637,750	639,227	483,438	654,733	654,733
12000 - Part Time Wages	32,358	34,091	25,956	35,454	35,454
13000 - Overtime	639	0	51	0	0
14000 - Pay-in-Lieu of Benefit Hours	12,218	17,711	19,175	8,623	8,623
20006 - Computer Equipment/Software	2,255	0	1,772	1,200	0
40201 - NYS Assessments	31,450	31,450	0	32,050	32,050
43002 - Telephone Shared Service	1,273	1,539	477	1,567	1,567
43003 - Information Services Shared Service	18,834	19,558	8,834	18,943	18,943
43004 - Insurance Shared Service	8,134	9,091	4,613	9,804	9,804
43005 - Records Management Shared Service	2,134	2,270	1,137	2,243	2,243
43006 - Maintenance Shared Service	24,493	24,512	19,155	25,800	25,800
44101 - Telephone	707	700	593	710	710
45202 - Equipment Repair and Maintenance	188	0	0	0	0
45203 - Software Licenses and Maintenance	8,928	8,170	4,160	7,900	7,900
45305 - Leased Vehicle and Gas Charges	426	200	0	200	200
45310 - Copy Machine Lease	4,940	2,600	2,948	2,600	4,000
45401 - Small Equipment/Tools	710	0	855	0	0
46101 - Employee Meal Reimbursements	48	400	0	400	400
46102 - Employee Mileage Reimbursements	7,573	7,000	3,930	7,500	7,500
46103 - Employee Other Travel Expenses	862	1,800	68	1,800	1,800

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
46106 - Training	1,190	2,500	1,155	2,500	2,000
46108 - Cellular Phone Charges	1,680	1,700	992	1,200	1,200
47001 - Postage	8,221	5,000	6,424	8,000	8,000
47002 - Office Supplies	3,495	5,000	3,394	5,000	5,000
47013 - Tax Roll Supplies	2,487	2,600	3,844	4,000	4,000
48002 - Dues	700	1,050	1,000	1,050	1,050
81000 - FICA	49,644	52,873	38,046	53,470	53,470
82000 - Retirement	79,283	86,764	65,826	95,963	95,963
83000 - Health Insurance	144,865	156,002	124,191	187,564	187,564
84000 - Dental Insurance	3,040	3,126	2,378	3,214	3,214
85000 - Workers Compensation	10,129	9,777	9,777	9,243	9,243
***** Account Total:	1,100,654	1,126,711	834,189	1,182,731	1,182,431
1998 GIS					
0000 Core Program					
45203 - Software Licenses and Maintenance	133,388	133,389	139,031	140,100	140,100
***** Account Total:	133,388	133,389	139,031	140,100	140,100
Departmental Appropriation:	1,234,042	1,260,100	973,220	1,322,831	1,322,531
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	1,234,042	1,260,100	973,220	1,322,831	1,322,531
Departmental Revenue:	347,536	478,250	223,764	557,750	557,750
Departmental Net Levy:	886,506	781,850	749,456	765,081	764,781

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
141 County Clerk					
Revenue					
1410 County Clerk Recording					
0000 Core Program					
1189 - Special Mortgage Tax	431,624	450,000	1,926,164	450,000	465,000
1255.01 - County Clerk Fees, Recording Office Fees	779,243	800,000	599,755	800,000	820,000
2401 - Interest And Earnings	3,184	3,900	20,122	4,000	4,000
***** Account Total:	1,214,051	1,253,900	2,546,041	1,254,000	1,289,000
1411 Motor Vehicle Bureaus					
0000 Core Program					
1255.03 - County Clerk Fees, DMV Internet Revenue	187,651	200,000	137,447	200,000	200,000
1411 DMV Little Valley					
1255.02 - County Clerk Fees, DMV Fees	153,566	150,000	134,681	160,000	170,000
1412 DMV Olean					
1255.02 - County Clerk Fees, DMV Fees	155,146	175,000	140,008	175,000	175,000
1413 DMV Delevan					
1255.02 - County Clerk Fees, DMV Fees	179,940	200,000	179,604	200,000	220,000
***** Account Total:	676,303	725,000	591,740	735,000	765,000
Departmental Revenue:	1,890,354	1,978,900	3,137,781	1,989,000	2,054,000
Appropriation					
1410 County Clerk Recording					
0000 Core Program					
11000 - Full Time Wages	463,855	468,991	341,847	472,368	430,438
13000 - Overtime	57	0	-25	0	0
14000 - Pay-in-Lieu of Benefit Hours	3,347	2,651	5,075	6,034	6,034
20003 - Office Equipment	1,480	0	0	0	0
20006 - Computer Equipment/Software	12,879	0	0	0	0
43002 - Telephone Shared Service	1,908	2,309	716	2,365	2,365
43003 - Information Services Shared Service	36,585	40,453	18,271	35,241	35,241
43004 - Insurance Shared Service	19,417	20,458	10,380	22,313	22,313
43005 - Records Management Shared Service	9,489	10,097	5,057	9,978	9,978
43006 - Maintenance Shared Service	74,154	74,528	47,041	80,367	80,367
44101 - Telephone	1,025	1,020	785	1,020	1,020
45202 - Equipment Repair and Maintenance	725	800	735	800	800
45203 - Software Licenses and Maintenance	16,620	16,620	13,850	16,620	16,620

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
45305 - Leased Vehicle and Gas Charges	166	250	182	250	250
45310 - Copy Machine Lease	796	810	631	810	810
45401 - Small Equipment/Tools	0	1,500	1,140	1,500	1,500
46103 - Employee Other Travel Expenses	666	500	150	500	500
47001 - Postage	4,234	4,000	3,052	4,000	4,000
47002 - Office Supplies	2,167	3,250	2,385	3,250	3,250
48002 - Dues	300	300	300	300	300
81000 - FICA	33,698	36,090	24,731	36,604	33,396
82000 - Retirement	59,437	68,047	49,925	73,901	68,239
83000 - Health Insurance	102,459	114,056	96,006	153,330	138,924
84000 - Dental Insurance	2,284	2,303	1,846	2,556	2,303
85000 - Workers Compensation	6,583	6,226	6,226	6,112	6,112
***** Account Total:	854,331	875,259	630,306	930,219	864,760
1411 Motor Vehicle Bureaus					
1411 DMV Little Valley					
11000 - Full Time Wages	212,603	215,738	171,873	212,860	212,860
12000 - Part Time Wages	31,604	30,389	9,824	23,707	23,707
13000 - Overtime	7,495	11,500	2,088	10,788	10,788
14000 - Pay-in-Lieu of Benefit Hours	7,343	3,432	552	1,638	1,638
41624 - Alarm Monitoring Service	552	400	288	325	325
43002 - Telephone Shared Service	636	769	238	783	783
43006 - Maintenance Shared Service	23,129	23,298	25,121	25,124	25,124
44101 - Telephone	380	200	298	400	400
45202 - Equipment Repair and Maintenance	25	0	0	0	0
45310 - Copy Machine Lease	212	225	184	225	225
46102 - Employee Mileage Reimbursements	2,228	2,200	1,529	2,300	2,300
46108 - Cellular Phone Charges	375	450	281	450	450
47001 - Postage	1,665	1,200	1,066	1,400	1,400
47002 - Office Supplies	941	1,000	78	1,000	1,000
81000 - FICA	18,883	19,977	13,195	19,053	19,053
82000 - Retirement	35,715	39,896	29,279	41,476	41,476
83000 - Health Insurance	51,337	84,091	51,914	69,810	69,810
84000 - Dental Insurance	886	1,316	790	987	987
85000 - Workers Compensation	4,037	3,596	3,596	3,388	3,388

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
1412 DMV Olean					
11000 - Full Time Wages	227,603	223,969	178,759	221,594	221,594
12000 - Part Time Wages	51,271	38,518	44,766	47,015	47,015
13000 - Overtime	2,708	5,500	1,742	3,288	3,288
14000 - Pay-in-Lieu of Benefit Hours	2,337	2,678	38,800	3,256	3,256
41624 - Alarm Monitoring Service	0	0	288	325	325
43002 - Telephone Shared Service	636	769	238	783	783
43006 - Maintenance Shared Service	38,784	40,515	29,622	40,609	40,609
44101 - Telephone	216	300	134	300	300
45310 - Copy Machine Lease	228	250	165	250	250
46102 - Employee Mileage Reimbursements	0	50	0	50	50
46113 - Background Checks and Fingerprints	102	220	0	220	220
47001 - Postage	610	900	414	750	750
47002 - Office Supplies	804	650	390	650	650
81000 - FICA	20,548	20,713	19,118	21,056	21,056
82000 - Retirement	35,366	37,896	32,016	41,700	41,700
83000 - Health Insurance	66,910	70,168	60,723	88,810	88,810
84000 - Dental Insurance	1,321	1,316	1,052	1,316	1,316
85000 - Workers Compensation	4,493	4,112	4,112	3,714	3,714
1413 DMV Delevan					
11000 - Full Time Wages	293,626	291,541	224,896	284,337	284,337
12000 - Part Time Wages	22,504	19,389	24,393	23,382	23,382
13000 - Overtime	8,741	10,000	5,000	8,788	8,788
14000 - Pay-in-Lieu of Benefit Hours	2,942	2,711	2,239	1,619	1,619
41615 - Cleaning Services Contracted	6,362	6,500	5,034	7,080	7,080
41624 - Alarm Monitoring Service	478	600	0	600	600
44101 - Telephone	1,997	1,800	1,468	2,200	2,200
44203 - Office Rental	21,600	21,600	18,000	21,600	21,600
44401 - Building Repair/Maintenance	2,139	3,000	0	2,000	2,000
45308 - Equipment Rental	1,440	0	1,080	0	0
45310 - Copy Machine Lease	207	250	170	250	250
46102 - Employee Mileage Reimbursements	1,852	2,300	1,515	2,300	2,300
46113 - Background Checks and Fingerprints	102	220	0	110	110
47001 - Postage	612	750	368	750	750

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
47002 - Office Supplies	1,284	1,250	988	1,250	1,250
81000 - FICA	23,151	24,766	18,386	24,344	24,344
82000 - Retirement	45,629	52,355	36,780	51,383	51,383
83000 - Health Insurance	74,751	78,675	50,357	74,350	74,350
84000 - Dental Insurance	1,642	1,645	1,138	1,569	1,569
85000 - Workers Compensation	5,725	4,856	4,856	4,288	4,288
***** Account Total:	1,370,767	1,412,409	1,121,201	1,403,600	1,403,600
Departmental Appropriation:	2,225,098	2,287,668	1,751,507	2,333,819	2,268,360

DEPARTMENTAL SUMMARY

Departmental Appropriation:	2,225,098	2,287,668	1,751,507	2,333,819	2,268,360
Departmental Revenue:	1,890,354	1,978,900	3,137,781	1,989,000	2,054,000
Departmental Net Levy:	334,744	308,768	-1,386,274	344,819	214,360

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
142 County Attorney					
Revenue					
1420 County Attorney					
0000 Core Program					
1265 - County Attorney Fees	104,600	40,000	171,680	40,000	125,000
1289.03 - Other General Departmental Income, Land Bank Services	0	5,000	5,000	5,000	5,000
1363 - DSS Reimbursement for Legal Services	610,870	690,460	494,382	647,464	647,464
2770.10 - Other Unclassified Revenue, Intervenor Funds	0	0	703	0	0
***** Account Total:	715,470	735,460	671,765	692,464	777,464
Departmental Revenue:	715,470	735,460	671,765	692,464	777,464
Appropriation					
1420 County Attorney					
0000 Core Program					
11000 - Full Time Wages	1,050,733	1,098,210	836,401	1,032,197	973,047
12000 - Part Time Wages	1,446	10,511	11,472	20,020	79,170
13000 - Overtime	13,308	0	18	0	0
14000 - Pay-in-Lieu of Benefit Hours	37,194	50,412	24,839	8,020	8,020
20006 - Computer Equipment/Software	1,856	0	4,626	7,000	7,000
41201 - Legal Services	26,684	35,000	30,122	75,000	75,000
43002 - Telephone Shared Service	1,485	1,792	556	1,837	1,837
43003 - Information Services Shared Service	30,657	28,515	12,879	31,162	31,162
43004 - Insurance Shared Service	15,700	13,886	7,046	15,006	15,006
43005 - Records Management Shared Service	5,100	5,557	2,783	5,555	5,555
43006 - Maintenance Shared Service	15,633	17,251	12,704	18,363	18,363
44101 - Telephone	699	500	555	750	750
45203 - Software Licenses and Maintenance	624	0	0	1,000	1,000
45305 - Leased Vehicle and Gas Charges	70	500	78	600	600
45310 - Copy Machine Lease	59	100	3	100	100
45401 - Small Equipment/Tools	930	0	181	0	0
46101 - Employee Meal Reimbursements	166	200	396	750	750
46102 - Employee Mileage Reimbursements	0	1,800	454	4,000	4,000
46103 - Employee Other Travel Expenses	3,664	5,000	1,327	6,000	6,000
46106 - Training	1,700	2,500	1,020	3,000	3,000
46108 - Cellular Phone Charges	2,401	2,500	1,912	3,500	3,500
47001 - Postage	1,465	1,500	891	1,500	1,500

Tentative Budget Report

Base Account

2024
Actual

2025
Adopted

2025
Actual

2026
Department
Requested

2026
Budget
Officer

47002 - Office Supplies

4,962

4,500

6,343

10,000

10,000

47011 - Law Books

11,403

13,000

9,779

25,000

25,000

48002 - Dues

1,789

1,955

1,672

1,308

1,308

48205 - Court and Arbitration Costs

1,736

1,500

616

2,000

2,000

81000 - FICA

80,501

88,379

64,088

81,120

81,120

82000 - Retirement

129,333

146,343

104,118

143,151

143,151

83000 - Health Insurance

174,332

204,312

143,646

165,715

165,715

84000 - Dental Insurance

2,907

3,528

2,384

2,856

2,856

85000 - Workers Compensation

18,786

14,229

14,229

14,422

14,422

***** Account Total:

1,637,323

1,753,480

1,297,138

1,680,932

1,680,932

Departmental Appropriation:

1,637,323

1,753,480

1,297,138

1,680,932

1,680,932

----- DEPARTMENTAL SUMMARY -----

Departmental Appropriation:

1,637,323

1,753,480

1,297,138

1,680,932

1,680,932

Departmental Revenue:

715,470

735,460

671,765

692,464

777,464

Departmental Net Levy:

921,853

1,018,020

625,373

988,468

903,468

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
143 Human Resources					
Revenue					
1430 Human Resources					
0000 Core Program					
1260.01 - Human Resources Fees, Civil Service Test Fees	9,820	14,000	5,050	5,000	5,000
2690.03 - Other Compensation For Loss, ID Replacements	55	100	40	50	50
***** Account Total:	9,875	14,100	5,090	5,050	5,050
Departmental Revenue:	9,875	14,100	5,090	5,050	5,050
Appropriation					
1430 Human Resources					
0000 Core Program					
11000 - Full Time Wages	414,211	413,286	341,622	460,142	466,317
13000 - Overtime	195	0	9	0	0
14000 - Pay-in-Lieu of Benefit Hours	6,753	4,276	5,558	5,449	5,449
20005 - Office Furnishings	0	0	2,300	0	0
20006 - Computer Equipment/Software	782	0	0	0	0
40202 - NYS/Federal Fees	4,900	5,700	-31	2,000	2,000
41001 - Employee Assistance Program	33,033	33,700	33,653	32,729	32,729
41201 - Legal Services	2,445	1,200	0	1,200	1,200
41204 - Arbitration Services	2,426	3,500	1,300	3,500	3,500
43002 - Telephone Shared Service	1,060	1,279	397	1,311	1,311
43003 - Information Services Shared Service	12,146	13,097	5,915	12,260	12,260
43004 - Insurance Shared Service	5,830	6,194	3,143	6,438	6,438
43005 - Records Management Shared Service	4,917	4,389	2,198	4,337	4,337
43006 - Maintenance Shared Service	34,415	34,667	25,573	22,869	22,869
44101 - Telephone	703	696	503	750	750
44204 - Room Rental	1,663	3,000	0	300	300
45305 - Leased Vehicle and Gas Charges	449	450	590	450	450
45310 - Copy Machine Lease	472	600	229	350	350
45401 - Small Equipment/Tools	2,460	0	4,616	0	0
46101 - Employee Meal Reimbursements	149	150	233	250	250
46102 - Employee Mileage Reimbursements	1,884	1,500	801	700	700
46103 - Employee Other Travel Expenses	1,521	1,600	2,353	2,500	2,500
46105 - Employee Evaluations	2,320	2,800	2,668	2,800	2,800
46106 - Training	1,650	1,650	2,105	1,650	1,650

Tentative Budget Report

Base Account

2024
Actual

2025
Adopted

2025
Actual

2026
Department
Requested

2026
Budget
Officer

46108 - Cellular Phone Charges

1,842

1,685

1,546

1,685

2,085

47001 - Postage

1,367

1,300

702

800

800

47002 - Office Supplies

2,462

4,000

1,938

3,000

3,000

48001 - Advertising

6,109

4,800

1,563

1,500

1,500

48002 - Dues

355

430

415

415

415

48005 - Notary License Fees

0

0

0

60

60

81000 - FICA

30,392

31,949

25,068

35,623

36,097

82000 - Retirement

53,090

59,917

49,276

72,110

72,945

83000 - Health Insurance

90,995

98,920

79,935

111,436

111,436

84000 - Dental Insurance

1,655

1,645

1,329

1,645

1,645

85000 - Workers Compensation

13,894

13,364

13,364

13,810

13,810

***** Account Total:

738,545

751,744

610,871

804,069

811,953

9050 Unemployment Insurance

0000 Core Program

40603 - Claims

36,345

55,000

14,911

55,000

50,000

***** Account Total:

36,345

55,000

14,911

55,000

50,000

Departmental Appropriation:

774,890

806,744

625,782

859,069

861,953

DEPARTMENTAL SUMMARY

Departmental Appropriation:

774,890

806,744

625,782

859,069

861,953

Departmental Revenue:

9,875

14,100

5,090

5,050

5,050

Departmental Net Levy:

765,015

792,644

620,692

854,019

856,903

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
144 Risk Management					
Revenue					
1445 Risk Management					
0000 Core Program					
1304 - Insurance Shared Service	1,196,997	1,233,491	627,654	1,332,171	1,330,891
2210.04 - General Services, Other Government, Employee Evaluations	7,495	7,000	2,092	7,000	7,000
***** Account Total:	1,204,492	1,240,491	629,746	1,339,171	1,337,891
1930 Judgements and Claims					
0000 Core Program					
2401 - Interest And Earnings	71,021	75,000	-61,117	70,000	70,000
***** Account Total:	71,021	75,000	-61,117	70,000	70,000
1931 Property Loss					
0000 Core Program					
2680 - Insurance Recoveries	28,990	0	57,390	0	0
***** Account Total:	28,990	0	57,390	0	0
Departmental Revenue:	1,304,503	1,315,491	626,019	1,409,171	1,407,891
Appropriation					
1445 Risk Management					
0000 Core Program					
11000 - Full Time Wages	297,017	323,442	259,791	313,139	313,139
14000 - Pay-in-Lieu of Benefit Hours	11,543	0	0	0	0
20006 - Computer Equipment/Software	2,345	0	0	1,680	0
40609 - Insurance Premiums	733,280	737,938	671,433	839,617	837,257
41603 - Contracted Services	0	0	290	243	243
43001 - Fleet Maintenance	0	1,500	144	1,500	1,500
43002 - Telephone Shared Service	424	517	160	517	527
43003 - Information Services Shared Service	6,078	8,147	3,680	8,147	7,769
43004 - Insurance Shared Service	2,487	4,029	2,044	4,029	4,347
43005 - Records Management Shared Service	1,259	1,297	650	1,297	1,239
43006 - Maintenance Shared Service	21,955	21,973	34,627	21,973	24,441
44101 - Telephone	261	250	200	300	300
45201 - Outside Vehicle Repair	0	0	25	72	572
45203 - Software Licenses and Maintenance	0	1,800	3,179	3,500	3,500
45305 - Leased Vehicle and Gas Charges	0	300	0	200	200
45401 - Small Equipment/Tools	2,360	0	0	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
46101 - Employee Meal Reimbursements	0	100	0	200	100
46102 - Employee Mileage Reimbursements	2,057	2,000	2,448	1,000	1,000
46103 - Employee Other Travel Expenses	0	500	0	500	500
46105 - Employee Evaluations	11,163	8,000	1,022	8,000	8,000
46106 - Training	410	750	0	500	500
46108 - Cellular Phone Charges	1,409	1,200	1,125	1,500	1,500
47001 - Postage	20	100	38	100	100
47002 - Office Supplies	1,345	1,300	1,590	1,500	1,500
48002 - Dues	60	60	0	60	60
63001 - Capital Lease Principal	0	0	1,220	3,659	3,659
73001 - Capital Lease Interest	0	0	321	874	874
81000 - FICA	22,732	24,720	19,078	23,961	23,961
82000 - Retirement	33,301	40,189	32,027	42,005	42,005
83000 - Health Insurance	46,603	55,176	44,194	54,375	54,375
84000 - Dental Insurance	880	1,016	813	687	687
85000 - Workers Compensation	2,997	4,187	4,187	4,036	4,036
***** Account Total:	1,201,986	1,240,491	1,084,286	1,339,171	1,337,891
1911 Employee Claims					
0000 Core Program					
40603 - Claims	0	750	194	750	750
***** Account Total:	0	750	194	750	750
1930 Judgements and Claims					
0000 Core Program					
40603 - Claims	506,000	445,000	30,000	445,000	400,000
41201 - Legal Services	106,914	250,000	63,938	250,000	225,000
***** Account Total:	612,914	695,000	93,938	695,000	625,000
1931 Property Loss					
0000 Core Program					
20101 - Vehicles	0	0	51,325	0	0
40603 - Claims	5,518	20,000	175	20,000	20,000
40604 - County Property Claims	88,794	65,500	32,647	65,000	65,000
***** Account Total:	94,312	85,500	84,147	85,000	85,000
Departmental Appropriation:	1,909,212	2,021,741	1,262,565	2,119,921	2,048,641

Tentative Budget Report

Base Account

2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
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DEPARTMENTAL SUMMARY

Departmental Appropriation:	1,909,212	2,021,741	1,262,565	2,119,921	2,048,641
Departmental Revenue:	1,304,503	1,315,491	626,019	1,409,171	1,407,891
Departmental Net Levy:	604,709	706,250	636,546	710,750	640,750

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
145 Board of Elections					
Revenue					
1450 Board Of Elections					
0000 Core Program					
1289.02 - Other General Departmental Income, Election Fees	65	0	84	0	0
2215 - Election Service Charges	9,290	0	15,793	0	10,500
3089.01 - State Aid, Other, Board of Elections	0	4,000	0	0	4,000
3089.09 - State Aid, Other, TIER 1 Grant	69,947	0	0	0	0
1454 BOE Postage/Mail Ballot Grant					
3089.10 - State Aid, Other, BOE Postage/Mail Ballot Grant	20,940	37,344	0	19,039	19,039
1455 BOE General Election Grant					
3089.14 - State Aid, Other, General Election Grant	0	0	0	7,627	7,627
***** Account Total:	100,242	41,344	15,877	26,666	41,166
Departmental Revenue:	100,242	41,344	15,877	26,666	41,166
Appropriation					
1450 Board Of Elections					
0000 Core Program					
11000 - Full Time Wages	386,311	388,333	307,339	379,511	379,511
12000 - Part Time Wages	43,169	47,786	18,352	56,046	56,046
13000 - Overtime	14,342	4,000	1,269	4,000	4,000
14000 - Pay-in-Lieu of Benefit Hours	7,603	9,124	29,222	9,124	9,124
20006 - Computer Equipment/Software	0	0	1,313	2,336	0
41008 - Inspectors/Custodians	119,438	128,649	15,802	133,151	133,151
41429 - Ballot Printing Services	70,990	25,000	3,767	48,600	48,600
41603 - Contracted Services	2,400	2,400	1,200	1,698	1,698
43002 - Telephone Shared Service	848	1,021	317	1,054	1,054
43003 - Information Services Shared Service	12,734	13,050	5,894	12,718	12,718
43004 - Insurance Shared Service	5,597	5,861	2,974	6,322	6,322
43005 - Records Management Shared Service	1,849	2,097	1,050	2,179	2,179
43006 - Maintenance Shared Service	69,691	69,747	54,502	73,408	73,408
44101 - Telephone	530	550	404	600	600
45202 - Equipment Repair and Maintenance	61,148	66,832	62,342	81,037	81,037
45305 - Leased Vehicle and Gas Charges	20,574	12,000	7,551	15,000	15,000
45310 - Copy Machine Lease	311	750	169	750	750
45401 - Small Equipment/Tools	2,129	250	470	250	250

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
46102 - Employee Mileage Reimbursements	3,175	4,000	1,309	4,000	4,000
46103 - Employee Other Travel Expenses	7,293	7,200	6,503	8,400	8,400
46106 - Training	0	4,000	0	4,000	4,000
46108 - Cellular Phone Charges	13,236	12,900	10,214	12,528	12,528
47001 - Postage	8,207	10,000	14,311	8,000	8,000
47002 - Office Supplies	5,851	5,500	2,076	5,500	5,500
47006 - Operating Supplies	0	1,698	849	0	0
47007 - Printing	2,798	2,656	10,511	0	0
47008 - Publications/Instructional Materials	0	500	0	500	500
47014 - Voting Machine Supplies	2,492	4,125	0	4,125	4,125
48002 - Dues	160	160	350	200	200
48005 - Notary License Fees	0	0	60	0	0
48103 - Non-Employee Mileage/Travel	3,722	3,000	354	4,000	4,000
81000 - FICA	33,455	34,380	26,312	34,335	34,335
82000 - Retirement	57,351	62,754	50,014	67,013	67,013
83000 - Health Insurance	44,018	45,987	36,285	68,717	68,717
84000 - Dental Insurance	1,316	1,316	1,029	1,316	1,316
85000 - Workers Compensation	7,853	6,022	6,022	5,904	5,904
1451 Early Voting					
41008 - Inspectors/Custodians	24,790	20,808	5,396	20,448	20,448
41429 - Ballot Printing Services	1,400	400	0	400	400
45202 - Equipment Repair and Maintenance	30	0	0	0	0
45401 - Small Equipment/Tools	0	250	0	250	250
46102 - Employee Mileage Reimbursements	593	1,000	351	1,000	1,000
47014 - Voting Machine Supplies	887	1,000	0	1,000	1,000
1454 BOE Postage/Mail Ballot Grant					
41429 - Ballot Printing Services	5,458	20,000	3,193	0	0
47001 - Postage	9,345	10,000	1,017	12,000	12,000
47002 - Office Supplies	0	3,000	0	0	0
47007 - Printing	6,138	4,344	240	7,039	7,039
1455 BOE General Election Grant					
45202 - Equipment Repair and Maintenance	0	0	0	7,627	7,627
***** Account Total:	1,059,232	1,044,450	690,333	1,106,086	1,103,750
Departmental Appropriation:	1,059,232	1,044,450	690,333	1,106,086	1,103,750

Tentative Budget Report

Base Account

2024
Actual

2025
Adopted

2025
Actual

2026
Department
Requested

2026
Budget
Officer

DEPARTMENTAL SUMMARY

Departmental Appropriation:	1,059,232	1,044,450	690,333	1,106,086	1,103,750
Departmental Revenue:	100,242	41,344	15,877	26,666	41,166
Departmental Net Levy:	958,990	1,003,106	674,456	1,079,420	1,062,584

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
146 Records Management					
Revenue					
1460 Records Management					
0000 Core Program					
1305 - Records Management Shared Service	187,037	193,905	97,114	192,399	192,334
***** Account Total:	187,037	193,905	97,114	192,399	192,334
Departmental Revenue:	187,037	193,905	97,114	192,399	192,334
Appropriation					
1460 Records Management					
0000 Core Program					
11000 - Full Time Wages	56,825	56,614	45,542	56,614	56,614
12000 - Part Time Wages	22,604	22,632	19,779	22,738	22,738
13000 - Overtime	47	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	1,414	2,642	1,414	1,592	1,592
20006 - Computer Equipment/Software	2,342	0	0	0	0
41626 - Shredding Services	0	1,364	0	0	0
43002 - Telephone Shared Service	316	385	119	385	392
43003 - Information Services Shared Service	2,546	2,608	1,178	2,608	2,598
43004 - Insurance Shared Service	1,008	1,037	526	1,037	1,118
43006 - Maintenance Shared Service	63,023	67,631	50,047	67,631	67,888
44101 - Telephone	204	300	151	300	300
45202 - Equipment Repair and Maintenance	0	800	0	800	400
45310 - Copy Machine Lease	75	50	57	75	75
47002 - Office Supplies	250	250	200	250	250
47006 - Operating Supplies	787	700	646	700	700
81000 - FICA	6,014	6,267	4,965	6,194	6,194
82000 - Retirement	11,679	12,901	10,332	13,781	13,781
83000 - Health Insurance	16,349	16,307	13,346	16,307	16,307
84000 - Dental Insurance	329	329	264	329	329
85000 - Workers Compensation	1,226	1,088	1,088	1,058	1,058
***** Account Total:	187,038	193,905	149,654	192,399	192,334
Departmental Appropriation:	187,038	193,905	149,654	192,399	192,334

Tentative Budget Report

Base Account

2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
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DEPARTMENTAL SUMMARY

Departmental Appropriation:	187,038	193,905	149,654	192,399	192,334
Departmental Revenue:	187,037	193,905	97,114	192,399	192,334
Departmental Net Levy:	1	0	52,540	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
149 Public Works Administration					
Appropriation					
1490 DPW Administration					
0000 Core Program					
11000 - Full Time Wages	306,490	305,010	216,352	281,231	281,231
13000 - Overtime	1,767	1,500	421	1,500	1,500
14000 - Pay-in-Lieu of Benefit Hours	13,622	13,233	119,326	0	0
20006 - Computer Equipment/Software	2,340	0	0	7,000	0
43003 - Information Services Shared Service	8,629	9,293	4,197	8,153	8,153
43004 - Insurance Shared Service	4,376	4,848	2,460	5,228	5,228
43006 - Maintenance Shared Service	7,296	9,902	6,629	9,939	9,939
46103 - Employee Other Travel Expenses	1,042	1,200	1,214	2,700	2,700
46106 - Training	1,909	1,000	0	5,200	5,200
46108 - Cellular Phone Charges	819	760	421	760	760
47002 - Office Supplies	1,808	1,202	1,073	1,200	1,200
48001 - Advertising	0	0	0	2,000	2,000
48002 - Dues	525	900	1,350	900	900
81000 - FICA	24,205	24,465	23,672	21,633	21,633
82000 - Retirement	42,187	47,451	31,665	37,868	37,868
83000 - Health Insurance	17,774	16,625	12,807	31,316	31,316
84000 - Dental Insurance	1,003	971	718	675	675
85000 - Workers Compensation	9,009	5,176	5,176	4,210	4,210
***** Account Total:	444,801	443,536	427,481	421,513	414,513
Departmental Appropriation:	444,801	443,536	427,481	421,513	414,513
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	444,801	443,536	427,481	421,513	414,513
Departmental Revenue:	0	0	0	0	0
Departmental Net Levy:	444,801	443,536	427,481	421,513	414,513

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
162 Buildings and Grounds					
Revenue					
0000 Unallocated					
0000 Core Program					
1306 - Maintenance Shared Service	2,663,030	2,694,463	2,000,879	2,888,595	2,799,377
2450.01 - Commissions, Miscellaneous Maintenance	5	0	13	0	0
2650 - Sales of Scrap And Excess Materials	0	0	2,369	500	500
***** Account Total:	2,663,035	2,694,463	2,003,261	2,889,095	2,799,877
1620 Little Valley Building					
0000 Core Program					
2665.ENT - Sales of Equipment, Expired Ent Lease Sale	16,600	0	0	0	0
***** Account Total:	16,600	0	0	0	0
1623 Olean Building					
1630 Olean Building Security					
1308 - Olean Building Security Shared Service	76,423	90,527	62,333	90,376	90,376
***** Account Total:	76,423	90,527	62,333	90,376	90,376
1630 Pines Olean Building					
0000 Core Program					
1306 - Maintenance Shared Service	891,793	935,556	673,917	980,228	978,630
***** Account Total:	891,793	935,556	673,917	980,228	978,630
1631 Pines Machias Building					
0000 Core Program					
1306 - Maintenance Shared Service	1,095,916	1,105,617	754,027	1,114,680	1,043,154
***** Account Total:	1,095,916	1,105,617	754,027	1,114,680	1,043,154
Departmental Revenue:	4,743,767	4,826,163	3,493,538	5,074,379	4,912,037
Appropriation					
1619 B&G Administration					
0000 Core Program					
11000 - Full Time Wages	155,833	158,127	124,091	157,215	158,677
13000 - Overtime	13	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	13,509	0	3,480	0	0
20006 - Computer Equipment/Software	0	0	1,109	900	0
41603 - Contracted Services	448	449	392	448	449
43001 - Fleet Maintenance	0	1,300	0	1,300	1,300
43003 - Information Services Shared Service	0	0	0	0	3,936
43004 - Insurance Shared Service	0	0	0	0	2,883

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
43006 - Maintenance Shared Service	3,437	3,585	2,611	3,585	4,285
45310 - Copy Machine Lease	31	50	7	30	30
45401 - Small Equipment/Tools	0	0	158	0	0
46108 - Cellular Phone Charges	831	840	630	843	843
47002 - Office Supplies	1,093	2,500	759	2,000	2,000
63001 - Capital Lease Principal	5,425	5,425	4,069	5,424	5,425
73001 - Capital Lease Interest	923	924	693	923	924
81000 - FICA	12,730	12,099	9,372	12,029	12,141
82000 - Retirement	23,767	27,483	21,138	28,810	29,007
83000 - Health Insurance	17,956	15,991	24,483	34,453	34,453
84000 - Dental Insurance	591	658	264	329	329
85000 - Workers Compensation	2,264	2,321	2,321	2,215	2,215
***** Account Total:	238,851	231,752	195,577	250,504	258,897
1620 Little Valley Building					
0000 Core Program					
11000 - Full Time Wages	450,836	458,001	329,085	459,148	459,148
12000 - Part Time Wages	44,591	47,593	61,487	49,959	49,960
13000 - Overtime	408	200	1,627	200	200
14000 - Pay-in-Lieu of Benefit Hours	3,183	1,682	1,229	1,671	1,671
41603 - Contracted Services	1,379	1,158	868	1,157	1,112
41603.ENT - Contracted Services, Fee to Close Expired Ent Lease	630	0	0	0	0
41643 - Contracted Carpet Service	0	0	846	8,000	2,000
43001 - Fleet Maintenance	5,160	3,200	2,517	4,365	4,365
43002 - Telephone Shared Service	966	1,319	409	1,319	1,351
43003 - Information Services Shared Service	12,126	12,234	5,526	12,000	11,596
43004 - Insurance Shared Service	7,840	8,043	4,081	8,043	8,493
44101 - Telephone	630	500	541	852	852
44102 - Heat	32,416	40,000	38,285	55,000	45,000
44103 - Electric	157,780	156,000	126,335	166,000	161,000
44104 - Water/Sewer	81,622	65,000	58,419	75,000	75,000
44105 - Waste Disposal	15,696	16,000	11,772	16,000	16,000
44401 - Building Repair/Maintenance	93,846	74,354	50,289	74,354	70,000
44402 - Backflow Prevention	750	750	750	750	750
44403 - Maintenance of Alarms	15,485	15,485	12,185	15,485	3,485

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
44406 - Maintenance of Elevators	5,595	14,000	5,753	14,000	14,000
44407 - Maintenance of Generator	1,956	1,874	630	1,800	1,800
44408 - Maintenance of HVAC	1,500	2,500	2,235	2,500	2,000
44410 - Maintenance of Sprinklers	2,355	2,700	5,771	2,700	2,700
44416 - Maintenance of Building Control Systems	0	0	0	12,551	12,551
45102 - Diesel Fuel	0	1,800	0	1,800	1,000
45105 - Repair Parts	1,706	3,000	322	3,000	2,000
45202 - Equipment Repair and Maintenance	10	400	547	725	725
45308 - Equipment Rental	14,115	13,029	10,858	13,029	0
45401 - Small Equipment/Tools	324	1,000	516	0	500
46108 - Cellular Phone Charges	551	572	418	520	520
46110 - Uniforms and Protective Clothing	450	600	450	600	600
47002 - Office Supplies	0	150	28	150	150
47004 - Paper Supplies	19,354	16,000	20,327	16,000	18,000
47005 - Cleaning Supplies	6,397	8,070	7,517	8,070	7,500
48001 - Advertising	45	350	0	350	350
63001 - Capital Lease Principal	11,175	9,894	7,420	9,894	10,188
63001.ENT - Capital Lease Principal , Prin to Close Expired Ent Lease	15,970	0	0	0	0
73001 - Capital Lease Interest	1,952	1,764	1,323	1,763	2,228
81000 - FICA	35,753	38,832	27,982	39,102	39,102
82000 - Retirement	62,962	73,756	56,040	77,583	77,573
83000 - Health Insurance	121,376	127,344	112,382	176,696	176,696
84000 - Dental Insurance	2,279	2,303	1,581	1,974	1,974
85000 - Workers Compensation	7,600	6,649	6,649	6,527	6,527
***** Account Total:	1,238,769	1,228,106	975,000	1,340,637	1,290,667
1622 Little Valley School					
0000 Core Program					
11000 - Full Time Wages	29,062	29,098	23,291	29,203	29,203
43003 - Information Services Shared Service	703	738	333	700	675
44203 - Office Rental	108,705	108,325	93,048	113,000	124,104
44401 - Building Repair/Maintenance	0	0	888	0	0
47004 - Paper Supplies	783	483	280	450	450
47005 - Cleaning Supplies	375	300	376	450	400
81000 - FICA	2,117	2,228	1,688	2,236	2,236

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
82000 - Retirement	4,082	4,708	3,660	4,976	4,976
83000 - Health Insurance	4,408	4,642	3,726	5,232	5,232
84000 - Dental Insurance	197	198	158	198	198
85000 - Workers Compensation	441	401	401	380	380
***** Account Total:	150,873	151,121	127,849	156,825	167,854
1623 Olean Building					
0000 Core Program					
11000 - Full Time Wages	256,242	260,503	194,559	262,779	262,779
13000 - Overtime	202	0	539	200	200
20008 - Tools and Equipment	0	3,000	12,705	14,900	0
41603 - Contracted Services	1,254	1,834	1,283	1,388	1,389
41615 - Cleaning Services Contracted	302,940	295,000	234,719	314,790	307,000
43001 - Fleet Maintenance	7,789	7,500	4,832	6,750	6,750
43002 - Telephone Shared Service	725	990	307	750	1,014
43003 - Information Services Shared Service	7,237	8,424	3,805	8,000	7,582
43004 - Insurance Shared Service	4,678	5,540	2,811	5,540	5,553
44101 - Telephone	240	275	155	275	275
44102 - Heat	10,046	14,000	10,689	14,000	14,000
44103 - Electric	134,386	127,692	100,829	132,000	132,000
44104 - Water/Sewer	11,771	10,500	8,753	12,500	12,500
44105 - Waste Disposal	4,440	4,500	3,330	4,500	4,500
44401 - Building Repair/Maintenance	44,094	37,000	38,466	37,000	35,000
44402 - Backflow Prevention	500	500	500	500	500
44403 - Maintenance of Alarms	11,223	11,223	10,731	11,000	1,500
44405 - Maintenance of Doors	477	1,500	0	1,500	1,000
44406 - Maintenance of Elevators	18,083	16,983	674	16,983	16,983
44407 - Maintenance of Generator	1,742	1,636	1,260	1,600	1,600
44408 - Maintenance of HVAC	3,200	3,200	3,708	3,200	3,200
44410 - Maintenance of Sprinklers	1,380	1,380	1,035	1,380	1,380
44416 - Maintenance of Building Control Systems	0	0	0	9,972	9,972
45102 - Diesel Fuel	0	0	0	350	0
45105 - Repair Parts	3,578	2,500	2,226	2,500	2,500
45308 - Equipment Rental	14,115	13,029	10,858	13,029	0
45401 - Small Equipment/Tools	1,248	1,200	1,172	0	1,000

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
46108 - Cellular Phone Charges	375	375	281	375	375
46110 - Uniforms and Protective Clothing	450	500	366	500	500
47001 - Postage	191	150	83	150	150
47002 - Office Supplies	42	100	18	100	100
47004 - Paper Supplies	12,282	12,500	7,669	12,500	12,500
47005 - Cleaning Supplies	6,398	8,000	7,529	8,000	8,000
48001 - Advertising	0	100	0	100	100
63001 - Capital Lease Principal	10,235	11,837	9,832	13,535	11,313
73001 - Capital Lease Interest	1,770	2,437	2,183	3,301	2,656
81000 - FICA	18,634	19,933	14,170	20,123	20,123
82000 - Retirement	36,453	42,892	30,752	45,472	45,472
83000 - Health Insurance	53,350	56,090	44,144	53,199	53,199
84000 - Dental Insurance	987	987	788	987	987
85000 - Workers Compensation	11,264	7,563	7,563	3,801	3,801
1630 Olean Building Security					
11000 - Full Time Wages	308	0	1,902	0	0
12000 - Part Time Wages	68,813	82,995	69,868	82,995	82,995
13000 - Overtime	688	0	60	0	0
81000 - FICA	5,263	6,352	4,419	6,351	6,351
82000 - Retirement	221	0	786	0	0
83000 - Health Insurance	146	78	120	117	117
84000 - Dental Insurance	1	0	0	0	0
85000 - Workers Compensation	984	1,102	1,102	913	913
***** Account Total:	1,070,445	1,083,900	853,581	1,129,905	1,079,829
1624 Iroquois Drive, Salamanca					
0000 Core Program					
11000 - Full Time Wages	50	0	0	0	0
12000 - Part Time Wages	6,310	6,318	5,559	7,804	6,318
14000 - Pay-in-Lieu of Benefit Hours	128	409	442	505	409
81000 - FICA	496	515	459	637	515
82000 - Retirement	720	861	743	1,119	861
83000 - Health Insurance	10	13	10	13	13
85000 - Workers Compensation	84	72	72	85	85
***** Account Total:	7,798	8,188	7,285	10,163	8,201

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
1626 Salamanca Probation					
0000 Core Program					
11000 - Full Time Wages	48	0	0	0	0
12000 - Part Time Wages	6,113	6,074	5,385	7,560	6,074
14000 - Pay-in-Lieu of Benefit Hours	124	393	429	489	393
81000 - FICA	481	495	445	616	495
82000 - Retirement	698	828	719	1,084	828
83000 - Health Insurance	10	12	10	12	12
85000 - Workers Compensation	81	69	69	82	82
***** Account Total:	7,555	7,871	7,057	9,843	7,884
1628 Salamanca Community Services					
0000 Core Program					
11000 - Full Time Wages	48	0	0	0	0
12000 - Part Time Wages	6,113	6,074	5,385	7,560	6,074
14000 - Pay-in-Lieu of Benefit Hours	124	393	429	489	393
81000 - FICA	481	495	445	617	495
82000 - Retirement	698	828	719	1,084	828
83000 - Health Insurance	10	12	10	12	12
85000 - Workers Compensation	81	69	69	82	82
***** Account Total:	7,555	7,871	7,057	9,844	7,884
1629 Stone House					
0000 Core Program					
11000 - Full Time Wages	125	0	125	0	0
12000 - Part Time Wages	19,170	21,114	14,941	21,114	21,114
13000 - Overtime	904	0	466	0	0
14000 - Pay-in-Lieu of Benefit Hours	768	1,366	1,023	1,366	1,366
43003 - Information Services Shared Service	536	526	238	525	487
44102 - Heat	3,923	5,500	3,180	5,500	5,000
44103 - Electric	14,614	11,500	11,692	12,000	14,000
44104 - Water/Sewer	227	650	154	650	350
44105 - Waste Disposal	1,524	1,524	1,270	1,524	1,524
44401 - Building Repair/Maintenance	560	5,023	10,527	8,000	6,500
44402 - Backflow Prevention	125	0	125	125	125
44403 - Maintenance of Alarms	3,900	4,937	1,875	4,937	3,062
44406 - Maintenance of Elevators	8,113	7,523	8,113	7,972	7,972

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
44408 - Maintenance of HVAC	1,800	2,173	900	2,173	2,173
44416 - Maintenance of Building Control Systems	0	0	0	1,931	1,931
45105 - Repair Parts	0	500	0	500	250
45401 - Small Equipment/Tools	0	400	0	0	0
47004 - Paper Supplies	400	400	0	400	400
47005 - Cleaning Supplies	392	1,000	0	1,000	750
81000 - FICA	1,604	1,720	1,266	1,720	1,720
83000 - Health Insurance	39	39	31	39	39
85000 - Workers Compensation	336	286	286	274	274
***** Account Total:	59,060	66,181	56,212	71,750	69,037
1630 Pines Olean Building					
8220 Building Maintenance					
11000 - Full Time Wages	214,932	230,234	184,232	232,753	232,753
12000 - Part Time Wages	0	0	-6	0	0
13000 - Overtime	2,286	5,000	2,048	5,000	5,000
14000 - Pay-in-Lieu of Benefit Hours	995	0	1,025	0	0
43003 - Information Services Shared Service	15,908	16,468	7,438	16,000	14,663
43004 - Insurance Shared Service	10,284	10,829	5,495	11,000	10,739
81000 - FICA	16,195	17,999	13,608	18,193	18,193
82000 - Retirement	32,033	38,968	30,083	41,506	41,506
83000 - Health Insurance	22,202	22,587	31,320	44,109	44,109
84000 - Dental Insurance	1,096	1,283	1,026	1,283	1,283
85000 - Workers Compensation	3,852	3,077	3,077	2,854	2,854
8225 Grounds Maintenance					
11000 - Full Time Wages	51,141	52,426	42,379	52,426	52,426
12000 - Part Time Wages	7,530	14,031	2,673	16,571	16,571
13000 - Overtime	1,533	0	389	0	0
14000 - Pay-in-Lieu of Benefit Hours	940	0	0	0	0
81000 - FICA	4,678	5,086	3,476	5,281	5,281
82000 - Retirement	6,376	8,251	5,386	6,810	6,810
83000 - Health Insurance	38	39	31	39	39
85000 - Workers Compensation	717	765	765	800	800
8240 Housekeeping					
11000 - Full Time Wages	238,057	234,605	189,640	235,753	235,753

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
12000 - Part Time Wages	94,590	96,568	83,114	96,568	96,568
13000 - Overtime	5,732	5,000	8,367	5,000	5,000
14000 - Pay-in-Lieu of Benefit Hours	5,456	6,546	6,218	6,546	6,546
81000 - FICA	24,655	26,229	20,590	26,317	26,317
82000 - Retirement	36,776	40,964	35,184	45,536	45,536
83000 - Health Insurance	87,265	91,982	73,845	103,741	103,741
84000 - Dental Insurance	1,618	1,645	1,320	1,645	1,645
85000 - Workers Compensation	5,504	4,974	4,974	4,497	4,497
***** Account Total:	892,389	935,556	757,697	980,228	978,630
1631 Pines Machias Building					
8220 Building Maintenance					
11000 - Full Time Wages	286,325	290,043	200,641	240,639	240,639
12000 - Part Time Wages	28,566	29,065	29,557	68,147	68,147
13000 - Overtime	14,368	5,000	9,405	5,000	5,000
14000 - Pay-in-Lieu of Benefit Hours	2,845	2,033	5,469	4,772	4,772
43003 - Information Services Shared Service	17,729	19,052	8,605	19,000	17,214
43004 - Insurance Shared Service	11,461	12,528	6,357	13,000	12,608
81000 - FICA	24,332	24,958	17,818	24,379	24,379
82000 - Retirement	45,683	51,709	36,781	50,845	50,845
83000 - Health Insurance	55,817	57,514	46,663	56,487	56,487
84000 - Dental Insurance	1,148	1,349	856	1,020	1,020
85000 - Workers Compensation	5,536	5,198	5,198	4,696	4,696
8225 Grounds Maintenance					
12000 - Part Time Wages	7,776	14,031	10,398	16,571	16,571
81000 - FICA	595	1,074	795	1,269	1,269
85000 - Workers Compensation	0	135	135	102	102
8240 Housekeeping					
11000 - Full Time Wages	264,917	240,757	200,583	287,877	243,448
12000 - Part Time Wages	128,771	141,050	99,235	91,881	91,881
13000 - Overtime	6,533	5,000	5,693	5,000	5,000
14000 - Pay-in-Lieu of Benefit Hours	8,396	8,703	8,255	5,787	5,787
81000 - FICA	29,689	30,270	22,773	29,887	26,487
82000 - Retirement	55,335	61,357	48,868	59,718	54,031
83000 - Health Insurance	93,175	97,996	74,353	122,271	103,672

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
84000 - Dental Insurance	1,315	1,316	999	987	987
85000 - Workers Compensation	6,420	5,479	5,479	5,345	5,345
86000 - Unemployment	0	0	0	0	2,767
***** Account Total:	1,096,732	1,105,617	844,916	1,114,680	1,043,154
Departmental Appropriation:	4,770,027	4,826,163	3,832,231	5,074,379	4,912,037
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	4,770,027	4,826,163	3,832,231	5,074,379	4,912,037
Departmental Revenue:	4,743,767	4,826,163	3,493,538	5,074,379	4,912,037
Departmental Net Levy:	26,260	0	338,693	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
165 Central Communications					
Revenue					
1650 Central Communication System					
0000 Core Program					
1302 - Telephone Shared Service	114,680	135,807	42,114	137,838	137,613
***** Account Total:	114,680	135,807	42,114	137,838	137,613
Departmental Revenue:	114,680	135,807	42,114	137,838	137,613
Appropriation					
1650 Central Communication System					
0000 Core Program					
20011 - Communication Equipment	0	1,000	0	1,000	500
44101 - Telephone	29	0	5,360	0	0
45202 - Equipment Repair and Maintenance	0	1,313	0	1,000	500
45203 - Software Licenses and Maintenance	51,177	52,000	1,328	52,000	52,000
45401 - Small Equipment/Tools	0	1,000	3,126	1,000	1,000
46108 - Cellular Phone Charges	-453	0	0	0	0
1651 Olean Switchboard					
11000 - Full Time Wages	30,519	38,788	30,911	39,884	39,884
12000 - Part Time Wages	0	1,098	0	0	0
43003 - Information Services Shared Service	1,014	1,004	453	1,004	1,048
43004 - Insurance Shared Service	278	298	151	298	321
81000 - FICA	2,218	3,053	2,200	3,052	3,052
82000 - Retirement	3,295	4,836	3,827	5,386	5,386
83000 - Health Insurance	4,239	7,735	6,396	8,976	8,976
84000 - Dental Insurance	163	329	263	329	329
85000 - Workers Compensation	389	368	368	0	399
1652 Little Valley Switchboard					
11000 - Full Time Wages	0	0	237	0	0
12000 - Part Time Wages	18,544	19,902	15,946	20,998	20,998
43003 - Information Services Shared Service	1,014	1,004	453	1,004	1,047
43004 - Insurance Shared Service	278	298	151	298	321
81000 - FICA	1,419	1,524	1,238	1,609	1,609
85000 - Workers Compensation	289	257	257	0	243
***** Account Total:	114,412	135,807	72,665	137,838	137,613
1670 Central Mail and Copier					

Tentative Budget Report

Base Account

2024
Actual

2025
Adopted

2025
Actual

2026
Department
Requested

2026
Budget
Officer

0000 Core Program

45202 - Equipment Repair and Maintenance

5,994

6,000

5,681

6,000

6,000

45308 - Equipment Rental

1,944

2,000

1,282

2,000

2,000

45310 - Copy Machine Lease

4

400

-2

400

400

47001 - Postage

49

400

105

50

50

47002 - Office Supplies

4,418

4,720

3,679

4,720

4,220

***** Account Total:

12,409

13,520

10,745

13,170

12,670

Departmental Appropriation:

126,821

149,327

83,410

151,008

150,283

DEPARTMENTAL SUMMARY

Departmental Appropriation:

126,821

149,327

83,410

151,008

150,283

Departmental Revenue:

114,680

135,807

42,114

137,838

137,613

Departmental Net Levy:

12,141

13,520

41,296

13,170

12,670

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
168 Information Services					
Revenue					
1680 Information Services					
0000 Core Program					
1303 - Information Services Shared Service	1,894,014	1,952,892	882,023	2,108,399	1,902,899
2650 - Sales of Scrap And Excess Materials	1,906	0	46	0	0
***** Account Total:	1,895,920	1,952,892	882,069	2,108,399	1,902,899
Departmental Revenue:	1,895,920	1,952,892	882,069	2,108,399	1,902,899
Appropriation					
1680 Information Services					
0000 Core Program					
11000 - Full Time Wages	774,343	763,441	608,856	771,887	771,887
13000 - Overtime	37,615	38,000	27,649	38,000	38,000
14000 - Pay-in-Lieu of Benefit Hours	25,372	23,337	12,616	0	0
20006 - Computer Equipment/Software	25,765	42,000	27,322	42,000	42,000
20007 - Software Upgrades	0	5,000	0	5,000	0
41233 - Professional Services	43,029	28,000	27,499	28,000	33,000
41404 - Internet Contracts	2,929	4,600	2,460	4,600	3,600
43002 - Telephone Shared Service	3,284	4,225	1,310	4,225	4,459
43003 - Information Services Shared Service	21,411	21,582	9,748	21,582	24,868
43004 - Insurance Shared Service	10,341	11,129	5,647	11,129	12,106
43006 - Maintenance Shared Service	57,398	58,404	42,961	58,404	61,567
44101 - Telephone	2,101	2,500	1,677	2,500	2,500
45105 - Repair Parts	0	1,000	0	1,000	1,000
45202 - Equipment Repair and Maintenance	505	1,500	2,291	1,500	1,500
45203 - Software Licenses and Maintenance	396,110	453,255	362,392	613,349	405,689
45305 - Leased Vehicle and Gas Charges	0	200	0	200	200
45308 - Equipment Rental	14,336	20,000	11,621	15,000	15,000
45310 - Copy Machine Lease	447	1,000	172	1,000	1,000
45314 - Multi-Protocol Layered Switching Charges	164,321	145,000	110,381	147,000	147,000
45401 - Small Equipment/Tools	15,669	6,000	3,624	6,000	5,000
46101 - Employee Meal Reimbursements	0	150	40	150	150
46102 - Employee Mileage Reimbursements	7,512	5,500	5,363	5,500	5,500
46103 - Employee Other Travel Expenses	400	400	532	400	400
46106 - Training	0	5,000	0	5,000	3,500

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
46108 - Cellular Phone Charges	5,096	6,000	7,333	6,000	6,000
47001 - Postage	11	200	65	200	200
47002 - Office Supplies	-86	7,000	-1,163	7,000	5,000
47007 - Printing	0	250	0	250	250
47008 - Publications/Instructional Materials	0	200	0	200	200
48002 - Dues	50	50	100	50	50
48229 - Equipment Purchased on Behalf of Municipalities	0	0	9,376	0	0
48303 - Web Consultant	26,570	27,145	27,145	28,061	28,061
81000 - FICA	62,311	63,105	48,240	61,965	61,965
82000 - Retirement	102,106	114,898	89,973	111,604	111,604
83000 - Health Insurance	83,186	76,251	68,747	92,005	92,005
84000 - Dental Insurance	2,369	2,227	1,841	2,417	2,417
85000 - Workers Compensation	11,413	14,343	14,343	15,221	15,221
***** Account Total:	1,895,914	1,952,892	1,530,161	2,108,399	1,902,899
Departmental Appropriation:	1,895,914	1,952,892	1,530,161	2,108,399	1,902,899
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	1,895,914	1,952,892	1,530,161	2,108,399	1,902,899
Departmental Revenue:	1,895,920	1,952,892	882,069	2,108,399	1,902,899
Departmental Net Levy:	-6	0	648,092	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
171 Workers Compensation					
Revenue					
0000 Unallocated					
0000 Core Program					
2222 - Participants' Assessments	3,163,882	2,823,506	2,823,505	2,711,460	2,711,460
***** Account Total:	3,163,882	2,823,506	2,823,505	2,711,460	2,711,460
1720 Benefits and Awards					
0000 Core Program					
2683.02 - Self Insurance Recoveries, W/C Recoveries	157,703	0	154,023	0	0
***** Account Total:	157,703	0	154,023	0	0
Departmental Revenue:	3,321,585	2,823,506	2,977,528	2,711,460	2,711,460
Appropriation					
1710 Workers Compensation Admin					
0000 Core Program					
11000 - Full Time Wages	69,682	43,838	56,624	46,284	46,284
14000 - Pay-in-Lieu of Benefit Hours	0	1,673	0	0	0
40201 - NYS Assessments	161,183	154,013	75,825	164,457	164,457
40201.01 - NYS Assessments, Hospital Assessment	0	18,900	0	17,600	17,600
41006 - W/C Administration Contract	101,350	103,375	103,375	105,545	105,545
41208 - Audit Services Contracted	16,000	16,000	16,000	16,000	16,000
43003 - Information Services Shared Service	2,190	2,192	990	2,225	2,225
43004 - Insurance Shared Service	893	956	485	1,065	1,065
43006 - Maintenance Shared Service	1,198	1,207	890	2,861	2,861
45305 - Leased Vehicle and Gas Charges	157	400	115	400	400
45401 - Small Equipment/Tools	0	800	877	800	800
46101 - Employee Meal Reimbursements	30	75	9	75	75
46102 - Employee Mileage Reimbursements	307	500	399	500	500
46103 - Employee Other Travel Expenses	500	1,100	429	1,100	1,100
46106 - Training	347	150	754	150	150
46108 - Cellular Phone Charges	219	550	0	550	550
47001 - Postage	208	300	107	300	300
47002 - Office Supplies	1,169	700	606	700	700
48002 - Dues	55	55	110	110	110
81000 - FICA	4,826	3,482	3,950	3,542	3,542
82000 - Retirement	7,579	5,456	6,976	6,243	6,243

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
83000 - Health Insurance	19,465	11,370	14,663	12,812	12,812
84000 - Dental Insurance	296	165	212	165	165
85000 - Workers Compensation	1,061	977	977	911	911
***** Account Total:	388,715	368,234	284,373	384,395	384,395
1720 Benefits and Awards					
0000 Core Program					
40412 - Benefits and Awards	1,417,842	1,948,272	-1,036,948	1,947,032	1,947,032
46104 - Physicals	15,591	16,000	11,587	16,480	16,480
***** Account Total:	1,433,433	1,964,272	-1,025,361	1,963,512	1,963,512
1722 Excess Insurance					
0000 Core Program					
40609 - Insurance Premiums	535,722	491,000	234,714	363,553	363,553
***** Account Total:	535,722	491,000	234,714	363,553	363,553
Departmental Appropriation:	2,357,870	2,823,506	-506,274	2,711,460	2,711,460
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	2,357,870	2,823,506	-506,274	2,711,460	2,711,460
Departmental Revenue:	3,321,585	2,823,506	2,977,528	2,711,460	2,711,460
Departmental Net Levy:	-963,715	0	-3,483,802	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
175 Self-Insured Health Benefits					
Revenue					
0000 Unallocated					
0000 Core Program					
2770.01 - Other Unclassified Revenue, Self-Insured Health Premiums	23,702,222	25,131,703	20,233,008	27,514,869	25,150,459
2770.08 - Other Unclassified Revenue, Self-Insured Dental Premiums	948,807	975,600	798,518	985,300	985,300
2770.09 - Other Unclassified Revenue, Self-Insured Vision Premiums	214,287	213,460	174,514	217,120	217,120
***** Account Total:	24,865,316	26,320,763	21,206,040	28,717,289	26,352,879
1750 Health Plan Administration					
0000 Core Program					
2700 - Reimbursement of Medicare Part D Expenditures	415,798	400,000	328,914	329,784	329,784
***** Account Total:	415,798	400,000	328,914	329,784	329,784
1752 Health Plan Claims					
0000 Core Program					
2683.03 - Self Insurance Recoveries, Stop-Loss Recoveries	291,798	0	56,710	0	0
2770.02 - Other Unclassified Revenue, Miscellaneous Revenue	0	0	15,339	0	0
***** Account Total:	291,798	0	72,049	0	0
1758 Telemedicine Program					
0000 Core Program					
2770.07 - Other Unclassified Revenue, Telemedicine Premiums	41,982	42,600	32,361	41,700	41,700
***** Account Total:	41,982	42,600	32,361	41,700	41,700
Departmental Revenue:	25,614,894	26,763,363	21,639,364	29,088,773	26,724,363
Appropriation					
1750 Health Plan Administration					
0000 Core Program					
11000 - Full Time Wages	74,029	110,969	67,381	115,827	115,827
12000 - Part Time Wages	0	0	87	0	0
13000 - Overtime	53	0	858	0	0
14000 - Pay-in-Lieu of Benefit Hours	0	1,673	0	0	0
40207 - Patient Centered Outcomes Research Institute Tax	8,593	10,700	9,292	11,769	11,769
41003 - Benefits Plan Management	126,464	126,965	106,804	127,465	127,465
41004 - Health Plan Administrative Fees	1,809,029	1,712,460	1,273,314	2,078,279	1,561,172
41005 - VSP Administrative Fees	2,242	2,240	1,829	2,195	2,195
41208 - Audit Services Contracted	0	65,000	0	0	0
41209 - Actuarial Services	12,750	7,500	5,000	14,000	14,000
43003 - Information Services Shared Service	2,136	2,434	1,099	2,745	2,745

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
43004 - Insurance Shared Service	727	853	433	920	920
44204 - Room Rental	0	0	775	0	0
46102 - Employee Mileage Reimbursements	293	0	0	0	0
47001 - Postage	1,503	3,000	892	3,000	3,000
47002 - Office Supplies	3,071	6,000	1,582	6,000	6,000
48202 - Part B Reimbursements	769	886	444	924	924
81000 - FICA	5,186	8,619	4,785	8,863	8,863
82000 - Retirement	8,060	13,820	8,462	15,631	15,631
83000 - Health Insurance	23,742	34,108	21,822	38,434	38,434
84000 - Dental Insurance	359	494	315	494	494
85000 - Workers Compensation	885	895	895	969	969
***** Account Total:	2,079,891	2,108,616	1,506,069	2,427,515	1,910,408
1752 Health Plan Claims					
0000 Core Program					
40201 - NYS Assessments	744,470	824,169	534,906	864,828	811,907
40410 - Health Claims	170,861	113,941	-2,092,321	279,963	-155,000
40410.01 - Health Claims, Medical Claims	14,420,575	13,671,975	11,579,087	15,010,074	14,024,460
40410.02 - Health Claims, Prescription Claims	10,770,808	10,835,634	7,951,710	12,151,425	7,834,617
40410.03 - Health Claims, Rx Rebate	-3,390,665	-2,974,663	-385,288	-3,856,984	-2,486,786
40411 - VSP Claims	235,170	0	0	0	0
40411.DAV - VSP Claims, Davis Vision	0	23,768	19,411	25,343	25,343
40411.EBF - VSP Claims, CSEA EBF	0	213,460	162,134	217,120	217,120
40413 - Dental Claims	953,852	975,600	723,497	985,300	985,300
40414 - Post-65 Retiree Medicare Advantage Plan	0	0	0	0	2,572,805
***** Account Total:	23,905,071	23,683,884	18,493,136	25,677,069	23,829,766
1754 Health Plan Stop-Loss Premium					
0000 Core Program					
40609 - Insurance Premiums	834,799	842,028	668,447	853,600	853,600
***** Account Total:	834,799	842,028	668,447	853,600	853,600
1756 Wellness Program					
0000 Core Program					
48201 - Wellness Program	96,381	86,235	81,600	88,889	88,889
***** Account Total:	96,381	86,235	81,600	88,889	88,889
1758 Telemedicine Program					
0000 Core Program					

Tentative Budget Report

Base Account

2024
Actual

2025
Adopted

2025
Actual

2026
Department
Requested

2026
Budget
Officer

48228 - Telemedicine Program	42,811	42,600	31,198	41,700	41,700
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***** Account Total:	42,811	42,600	31,198	41,700	41,700
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Departmental Appropriation:	26,958,953	26,763,363	20,780,450	29,088,773	26,724,363
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----- DEPARTMENTAL SUMMARY -----

Departmental Appropriation:	26,958,953	26,763,363	20,780,450	29,088,773	26,724,363
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Departmental Revenue:	25,614,894	26,763,363	21,639,364	29,088,773	26,724,363
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Departmental Net Levy:	1,344,059	0	-858,914	0	0
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Tentative Budget Report

Base Account

2024
Actual

2025
Adopted

2025
Actual

2026
Department
Requested

2026
Budget
Officer

249 Community College Chargebacks
Appropriation

2490 Community College
0000 Core Program

40408 - Tuition

609,164

531,700

390,792

710,400

710,400

40408.JCC - Tuition, Tuition - JCC

2,097,753

2,139,708

2,139,707

2,182,502

2,182,502

***** Account Total:

2,706,917

2,671,408

2,530,499

2,892,902

2,892,902

Departmental Appropriation:

2,706,917

2,671,408

2,530,499

2,892,902

2,892,902

DEPARTMENTAL SUMMARY

Departmental Appropriation:

2,706,917

2,671,408

2,530,499

2,892,902

2,892,902

Departmental Revenue:

0

0

0

0

0

Departmental Net Levy:

2,706,917

2,671,408

2,530,499

2,892,902

2,892,902

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
296 Children with Special Needs					
Revenue					
2960 AHC Administrative Costs					
0000 Core Program					
3277.02 - State Aid, Education of Handicapped Children, AHC County Administra	31,500	43,525	33,900	38,025	38,025
3277.03 - State Aid, Education of Handicapped Children, Excess School Administr	172,613	195,575	0	172,120	172,120
***** Account Total:	204,113	239,100	33,900	210,145	210,145
2961 AHC Program					
0000 Core Program					
3277.01 - State Aid, Education of Handicapped Children, AHC Program	2,531,498	1,998,029	1,345,089	2,277,056	2,277,056
4601 - Federal Aid, Medicaid Assistance	1,432,356	1,296,825	630,900	1,576,332	1,576,332
***** Account Total:	3,963,854	3,294,854	1,975,989	3,853,388	3,853,388
Departmental Revenue:	4,167,967	3,533,954	2,009,889	4,063,533	4,063,533
Appropriation					
2960 AHC Administrative Costs					
0000 Core Program					
11000 - Full Time Wages	115,362	102,701	103,991	156,282	156,282
13000 - Overtime	56	0	0	0	0
40204 - Excess School Administration	245,198	247,100	0	289,277	289,277
41609 - Contracted Services, Youth Bureau	0	0	0	26,000	20,000
43003 - Information Services Shared Service	3,436	3,568	1,612	3,223	3,223
43004 - Insurance Shared Service	1,602	1,717	871	1,851	1,851
43005 - Records Management Shared Service	123	140	70	136	136
43006 - Maintenance Shared Service	5,282	7,572	1,704	2,307	2,307
45203 - Software Licenses and Maintenance	18,764	17,950	15,541	18,185	18,185
45401 - Small Equipment/Tools	0	0	7	0	0
46102 - Employee Mileage Reimbursements	36	500	352	500	500
47001 - Postage	0	0	39	60	60
47002 - Office Supplies	96	575	553	575	575
47007 - Printing	0	0	6	0	0
48326 - Health Department Early Intervention	59,452	50,588	41,731	0	0
81000 - FICA	6,965	7,859	7,405	11,962	11,962
82000 - Retirement	14,318	16,377	17,263	27,186	27,186
83000 - Health Insurance	22,446	25,217	24,690	39,957	39,957
84000 - Dental Insurance	597	630	600	766	766

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
85000 - Workers Compensation	1,951	1,802	1,802	1,510	1,510
***** Account Total:	495,684	484,296	218,237	579,777	573,777
2961 AHC Program					
2963 AHC 2023/2024					
40407 - Evaluations	48,612	0	0	0	0
40408 - Tuition	2,195,484	0	0	0	0
41012 - Transportation Coordinator	73,542	0	0	0	0
41601 - Transportation	462,521	0	0	0	0
2964 AHC 2024/2025					
40407 - Evaluations	46,012	61,460	54,145	0	0
40408 - Tuition	2,120,779	2,079,644	2,846,965	0	0
41012 - Transportation Coordinator	73,542	77,400	76,042	0	0
41601 - Transportation	449,156	512,885	597,429	0	0
2965 AHC 2025/2026					
40407 - Evaluations	0	50,520	4,480	57,303	57,303
40408 - Tuition	0	1,546,590	621,537	2,314,202	2,314,202
41012 - Transportation Coordinator	0	77,400	25,347	84,498	84,498
41601 - Transportation	0	512,885	174,655	512,989	512,989
2966 AHC 2026/2027					
40407 - Evaluations	0	0	0	53,268	53,268
40408 - Tuition	0	0	0	1,780,250	1,780,250
41601 - Transportation	0	0	0	512,989	512,989
***** Account Total:	5,469,648	4,918,784	4,400,600	5,315,499	5,315,499
Departmental Appropriation:	5,965,332	5,403,080	4,618,837	5,895,276	5,889,276
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	5,965,332	5,403,080	4,618,837	5,895,276	5,889,276
Departmental Revenue:	4,167,967	3,533,954	2,009,889	4,063,533	4,063,533
Departmental Net Levy:	1,797,365	1,869,126	2,608,948	1,831,743	1,825,743

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
298 Contract Agencies					
Appropriation					
2495 Contribution, Community College					
0000 Core Program					
42039 - Jamestown Community College	300,000	100,000	100,000	100,000	100,000
***** Account Total:	300,000	100,000	100,000	100,000	100,000
2980 Educational Services, Other					
0000 Core Program					
42003 - Cornell Cooperative Extension	262,518	267,769	200,827	277,152	262,414
***** Account Total:	262,518	267,769	200,827	277,152	262,414
3510 Control of Animals					
0000 Core Program					
42007 - SPCA in Cattaraugus County	153,000	129,000	129,000	165,000	152,320
42068 - Empire Animal Rescue Society	61,200	80,000	80,000	125,000	62,500
42072 - Catt County Cat Nippers	20,000	10,000	10,000	0	0
42075 - Phoenix Humane Society	0	0	0	100,000	10,000
***** Account Total:	234,200	219,000	219,000	390,000	224,820
6420 Economic Development					
0000 Core Program					
42058 - Land Bank Transfer	300,000	300,000	300,000	150,000	150,000
***** Account Total:	300,000	300,000	300,000	150,000	150,000
7010 Council on the Arts					
0000 Core Program					
42008 - Cattaraugus County Arts Council	11,730	11,965	11,965	15,000	11,726
***** Account Total:	11,730	11,965	11,965	15,000	11,726
7415 Joint Public Library					
0000 Core Program					
42009 - Chautauqua/Cattaraugus Library System	82,873	84,531	84,531	86,221	82,840
***** Account Total:	82,873	84,531	84,531	86,221	82,840
7450 Museum					
0000 Core Program					
42010 - Salamanca Rail Museum	10,200	10,200	10,200	0	0
***** Account Total:	10,200	10,200	10,200	0	0
7520 Historical Property					
0000 Core Program					
42077 - Olean Historical and Preservation Society	0	0	0	35,000	35,000

Tentative Budget Report

Base Account

2024
Actual

2025
Adopted

2025
Actual

2026
Department
Requested

2026
Budget
Officer

***** Account Total:

0

0

0

35,000

35,000

8720 Fish and Game

0000 Core Program

42011 - Cattaraugus County Federated Sportsmen

2,400

2,400

2,400

2,400

2,400

***** Account Total:

2,400

2,400

2,400

2,400

2,400

Departmental Appropriation:

1,203,921

995,865

928,923

1,055,773

869,200

DEPARTMENTAL SUMMARY

Departmental Appropriation:

1,203,921

995,865

928,923

1,055,773

869,200

Departmental Revenue:

0

0

0

0

0

Departmental Net Levy:

1,203,921

995,865

928,923

1,055,773

869,200

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
302 E 911 System					
Revenue					
3020 E911 System					
0000 Core Program					
1140 - E911 Telephone Surcharge	221,940	280,000	152,236	220,000	220,000
2260.01 - Public Safety Services For Other Governments, MDT Reimbursements	3,191	3,191	3,191	3,192	3,192
2665 - Sales of Equipment	1,000	0	0	0	0
3389.04 - State Aid, Other Public Safety, PSAP	156,861	155,000	0	156,861	156,861
***** Account Total:	382,992	438,191	155,427	380,053	380,053
Departmental Revenue:	382,992	438,191	155,427	380,053	380,053
Appropriation					
3020 E911 System					
0000 Core Program					
11000 - Full Time Wages	156,861	62,619	0	0	0
13000 - Overtime	0	2,142	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	0	1,193	0	0	0
20003 - Office Equipment	0	0	3,286	1,700	1,700
20006 - Computer Equipment/Software	10,850	1,700	15,822	2,400	2,400
43003 - Information Services Shared Service	2,166	2,243	1,013	4,071	10,502
44101 - Telephone	22,430	27,932	10,721	20,000	20,000
45203 - Software Licenses and Maintenance	216,143	219,132	159,419	245,000	245,000
45204 - Radio Repair and Maintenance	23,232	0	0	0	0
45310 - Copy Machine Lease	479	500	300	500	500
45401 - Small Equipment/Tools	1,483	11,815	3,099	11,001	11,001
46103 - Employee Other Travel Expenses	0	400	375	400	400
46106 - Training	2,779	2,500	3,310	5,000	5,000
46108 - Cellular Phone Charges	78,228	65,000	62,067	83,000	83,000
47002 - Office Supplies	0	300	180	300	300
48002 - Dues	0	250	25	250	250
48229 - Equipment Purchased on Behalf of Municipalities	0	0	2,139	0	0
81000 - FICA	11,403	5,047	0	0	0
82000 - Retirement	21,841	12,351	0	0	0
83000 - Health Insurance	26,080	22,738	0	0	0
84000 - Dental Insurance	846	329	0	0	0
***** Account Total:	574,821	438,191	261,756	373,622	380,053

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
Departmental Appropriation:	574,821	438,191	261,756	373,622	380,053
DEPARTMENTAL SUMMARY					
Departmental Appropriation:	574,821	438,191	261,756	373,622	380,053
Departmental Revenue:	382,992	438,191	155,427	380,053	380,053
Departmental Net Levy:	191,829	0	106,329	-6,431	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
311 Sheriff/Jail					
Revenue					
3021 Communications					
0000 Core Program					
2410 - Rental of Real Property	1,394	1,394	1,194	1,394	1,394
***** Account Total:	1,394	1,394	1,194	1,394	1,394
3110 Sheriff					
0000 Core Program					
1367 - DCS & DSS Reimbursement Building Security	14,831	15,791	7,664	16,813	7,896
1368 - STOP DWI Reimbursement	30,424	54,537	16,231	52,462	54,693
1377 - Youth Reimbursement Juvenile Officer	5,850	2,500	4,020	4,020	4,020
1510.01 - Sheriff Fees, Sheriff Fees	103,162	100,000	79,851	100,000	100,000
1510.02 - Sheriff Fees, Security Services	78,396	50,000	29,173	72,000	72,000
2545 - Licenses	150	200	175	200	200
2590 - Pistol Permits	34,248	41,000	23,294	35,000	35,000
2626 - Forfeiture of Crime Proceeds, Restricted	17,032	0	0	0	0
2665.ENT - Sales of Equipment, Expired Ent Lease Sale	36,550	0	0	0	0
2680 - Insurance Recoveries	0	0	82	0	0
2715 - Proceeds of Seized and Unclaimed Property	0	0	1,589	0	0
3389.05 - State Aid, Other Public Safety, Soft Body Armor	3,753	1,620	2,354	3,000	3,000
3389.22 - State Aid, Other Public Safety, LETECH (Law Enf. Tech. Grant)	93,150	0	0	0	0
4320.02 - Federal Aid, Crime Control, DEA & ATF Reimbursement	19,108	21,740	15,674	22,155	22,155
4320.03 - Federal Aid, Crime Control, Bullet Proof Vest Partnership	9,651	9,200	9,417	9,500	9,500
3120 Officer Wellness					
3389.21 - State Aid, Other Public Safety, CARES UP Initiative Grant	20,083	15,000	45,308	56,153	56,153
4089.07 - Federal Aid, Other, LATCF Grant	36,512	0	0	0	0
***** Account Total:	502,900	311,588	234,832	371,303	364,617
3150 Jail					
0000 Core Program					
1333 - CS Reimbursement Psychiatric Nurse	80,000	80,000	57,331	80,000	80,000
1589.08 - Other Public Safety Departmental Income, Medicaid Reimb Non-Count	0	0	0	0	35,000
2260.04 - Public Safety Services For Other Governments, Security Inmate Instruc	19,071	24,450	11,736	20,000	20,000
2264 - Jail Facilities Services, Other Governments	1,010,690	1,000,000	481,505	900,000	1,000,000
2450.01 - Commissions, Miscellaneous Maintenance	95,928	100,000	50,924	85,000	85,000
2610.03 - Fines And Forfeited Bail, Inmate Fines	958	200	136	200	200

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
3389.09 - State Aid, Other Public Safety, State-Ready Reimbursement	0	0	6,800	0	0
3151 Inmate Transports					
1334 - Extradition Reimbursement	6,141	0	0	0	0
1510.06 - Sheriff Fees, Local Transports	90,325	79,000	44,848	80,000	80,000
3152 MAT Program					
1378.MAT - DCS Reimbursement Opioid Abatement, MAT Program	0	100,000	100,000	100,000	200,000
2735.NR - Opioid Settlement Funds, Not Restricted	158,696	61,219	76,116	65,345	65,345
2735.R - Opioid Settlement Funds, Restricted	166,205	72,398	100,262	76,525	76,525
***** Account Total:	1,628,014	1,517,267	929,658	1,407,070	1,642,070
3190 Community Policing					
3190 Community Policing					
2705.04 - Gifts And Donations, Community Policing	0	0	1,286	0	0
2705.25 - Gifts And Donations, Honor Guard	0	0	846	0	0
3191 K9					
2705.05 - Gifts And Donations, K9	17,000	0	13,000	0	0
***** Account Total:	17,000	0	15,132	0	0
3210 Court Attendants					
0000 Core Program					
3330 - State Aid, Unified Court Budget Security Services	1,587,340	1,734,967	419,350	1,776,471	1,776,471
***** Account Total:	1,587,340	1,734,967	419,350	1,776,471	1,776,471
3212 Social Services Fraud Officer					
0000 Core Program					
1332 - DSS Reimbursement Sheriff Investigator	152,915	159,441	77,393	163,072	163,072
***** Account Total:	152,915	159,441	77,393	163,072	163,072
3213 DA Investigator					
0000 Core Program					
1370 - DA Reimbursement Sheriff Investigator	332,922	350,591	173,943	361,502	361,502
***** Account Total:	332,922	350,591	173,943	361,502	361,502
3216 WVNS Security Contract					
0000 Core Program					
2260.02 - Public Safety Services For Other Governments, Security Services	336,300	278,743	154,986	268,462	268,462
2665 - Sales of Equipment	0	0	10,600	0	0
***** Account Total:	336,300	278,743	165,586	268,462	268,462
3217 T. of Ashford Security Contract					
0000 Core Program					

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
2260.02 - Public Safety Services For Other Governments, Security Services	113,613	135,374	72,013	160,786	160,786
2705.45 - Gifts And Donations, CH2M T. Ashford Officer Donation	20,000	0	0	0	0
***** Account Total:	133,613	135,374	72,013	160,786	160,786
3218 School Resource Officers					
3218 Pioneer SRO					
2260.03 - Public Safety Services For Other Governments, School Resource Officer	355,056	415,013	187,274	402,509	402,509
3219 Randolph SRO					
2260.03 - Public Safety Services For Other Governments, School Resource Officer	120,189	102,068	61,036	158,507	158,507
3220 Allegany-Limestone SRO					
2260.03 - Public Safety Services For Other Governments, School Resource Officer	118,692	107,997	51,795	116,253	116,253
3221 Gowanda SRO					
2260.03 - Public Safety Services For Other Governments, School Resource Officer	241,357	279,355	137,056	291,694	291,694
3222 Salamanca SRO					
2260.03 - Public Safety Services For Other Governments, School Resource Officer	352,418	354,544	159,631	381,074	381,074
3223 Cattaraugus-Little Valley SRO					
2260.03 - Public Safety Services For Other Governments, School Resource Officer	113,581	120,578	57,114	124,205	124,205
3224 Catt-Alleg-Erie-Wyo BOCES SRO					
2260.03 - Public Safety Services For Other Governments, School Resource Officer	98,318	111,455	52,328	120,698	120,698
3225 Portville SRO					
2260.03 - Public Safety Services For Other Governments, School Resource Officer	138,915	142,462	68,606	147,007	147,007
3226 Hinsdale SRO					
2260.03 - Public Safety Services For Other Governments, School Resource Officer	114,413	121,278	57,273	0	0
3227 West Valley SRO					
2260.03 - Public Safety Services For Other Governments, School Resource Officer	101,218	109,630	49,279	118,415	118,415
***** Account Total:	1,754,157	1,864,380	881,392	1,860,362	1,860,362
3220 Child Advocacy Center Contract					
0000 Core Program					
3389.15 - State Aid, Other Public Safety, Child Advocacy Center Contract	30,000	30,000	22,500	30,000	30,000
***** Account Total:	30,000	30,000	22,500	30,000	30,000
3311 Marine Law Enforcement					
0000 Core Program					
2705 - Gifts And Donations	0	0	1,200	0	0
3315 - State Aid, Navigation Law Enforcement	10,783	12,783	0	16,695	16,695
***** Account Total:	10,783	12,783	1,200	16,695	16,695
3312 Snowmobile Law Enforcement					

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
0000 Core Program					
3317 - State Aid, Snowmobile Law Enforcement	0	3,324	1,649	4,002	4,002
***** Account Total:	0	3,324	1,649	4,002	4,002
3324 GTSC					
3324 Traffic Safety Partnership					
3389.18 - State Aid, Other Public Safety, GTSC NYS STOP-DWI Assoc/Found	18,023	14,020	7,874	20,000	15,500
4320.06 - Federal Aid, Crime Control, Traffic Safety Partnership	10,482	0	0	0	0
3325 Child Passenger Safety Program					
2705.31 - Gifts And Donations, Child Safety Seat Donations	0	0	329	0	0
4320.06 - Federal Aid, Crime Control, Traffic Safety Partnership	1,629	3,000	0	2,000	1,800
***** Account Total:	30,134	17,020	8,203	22,000	17,300
3510 Control of Animals					
0000 Core Program					
2610.01 - Fines And Forfeited Bail, Fines	0	0	57	0	0
***** Account Total:	0	0	57	0	0
3644 Domestic Terrorism Prev Gr (DT)					
0000 Core Program					
4389.04 - Federal Aid, Other Public Safety, Domestic Terrorism Prev. Grant	0	93,164	0	0	0
3662 2022 Domestic Terrorism Grant					
4389.04 - Federal Aid, Other Public Safety, Domestic Terrorism Prev. Grant	0	0	127,716	0	0
3663 2023 Domestic Terrorism Grant					
4389.04 - Federal Aid, Other Public Safety, Domestic Terrorism Prev. Grant	0	0	0	172,413	172,413
***** Account Total:	0	93,164	127,716	172,413	172,413
3645 Homeland Security (SLETPP)					
3641 2021 Homeland Security					
4389.01 - Federal Aid, Other Public Safety, Homeland Security	29,637	0	2,833	0	0
3642 2022 Homeland Security					
4389.01 - Federal Aid, Other Public Safety, Homeland Security	22,329	10,583	3,337	0	0
3643 2023 Homeland Security					
4389.01 - Federal Aid, Other Public Safety, Homeland Security	0	47,800	28,893	0	0
3644 2024 Homeland Security					
4389.01 - Federal Aid, Other Public Safety, Homeland Security	0	47,800	0	18,929	18,929
3645 2025 Homeland Security					
4389.01 - Federal Aid, Other Public Safety, Homeland Security	0	0	0	30,746	30,746
***** Account Total:	51,966	106,183	35,063	49,675	49,675

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
Departmental Revenue:	6,569,438	6,616,219	3,166,881	6,665,207	6,888,821
Appropriation					
0000 Unallocated					
0000 Core Program					
44101 - Telephone	0	0	-1,714	0	0
***** Account Total:	0	0	-1,714	0	0
3021 Communications					
0000 Core Program					
11000 - Full Time Wages	828,710	962,367	811,040	1,029,992	1,029,992
12000 - Part Time Wages	149,088	136,620	85,897	136,620	136,620
13000 - Overtime	107,917	94,000	89,788	96,142	96,142
14000 - Pay-in-Lieu of Benefit Hours	54,623	18,000	3,185	19,193	19,193
20006 - Computer Equipment/Software	3,760	0	0	6,400	0
43001 - Fleet Maintenance	2,377	2,700	1,309	2,249	2,249
43002 - Telephone Shared Service	1,776	2,241	695	2,262	2,262
43003 - Information Services Shared Service	15,669	17,018	7,686	16,915	16,915
43004 - Insurance Shared Service	29,894	30,455	15,619	32,102	34,003
43006 - Maintenance Shared Service	18,281	18,414	12,072	19,857	19,857
44101 - Telephone	6,154	16,500	830	3,000	1,500
44103 - Electric	25,506	24,000	21,914	30,000	30,000
44207 - MRD Tower Lease	18,046	18,216	20,315	22,000	22,000
44401 - Building Repair/Maintenance	0	250	0	250	250
44407 - Maintenance of Generator	16,005	11,000	13,993	17,000	14,000
44411 - Tower Maintenance/Inspection	13,621	13,000	20,231	15,000	15,000
45202 - Equipment Repair and Maintenance	5,746	11,000	909	10,000	10,000
45204 - Radio Repair and Maintenance	4,144	15,000	4,749	15,000	10,000
45302 - Automobile Expenses, Gas and Oil	0	100	0	100	100
45401 - Small Equipment/Tools	5,711	500	445	4,400	4,400
46101 - Employee Meal Reimbursements	0	50	0	50	50
46108 - Cellular Phone Charges	11,996	2,000	919	2,000	2,000
46111 - Uniforms and Personal Equipment	1,122	1,000	437	2,500	1,500
46112 - Uniforms Part-time	0	150	0	150	150
47002 - Office Supplies	887	750	566	1,000	1,000
81000 - FICA	83,839	92,662	72,283	98,092	98,092
82000 - Retirement	152,015	187,583	151,872	213,615	213,615

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
83000 - Health Insurance	136,289	171,500	163,561	244,001	244,001
84000 - Dental Insurance	3,758	4,606	3,675	4,935	4,935
85000 - Workers Compensation	30,971	31,879	31,879	16,967	16,967
***** Account Total:	1,727,905	1,883,561	1,535,869	2,061,792	2,046,793
3110 Sheriff					
0000 Core Program					
11000 - Full Time Wages	2,851,487	2,752,837	2,185,083	2,829,284	2,829,284
12000 - Part Time Wages	296,229	322,047	304,242	359,520	359,520
13000 - Overtime	436,367	376,293	299,816	375,982	375,982
14000 - Pay-in-Lieu of Benefit Hours	241,127	86,922	39,120	88,337	88,337
20006 - Computer Equipment/Software	8,983	2,400	3,887	0	0
20008 - Tools and Equipment	77,694	74,159	95,868	98,419	43,285
40821 - Felony Fees Paid to Towns and Villages	1,370	2,500	1,350	2,500	2,500
41205 - Investigation Services	1,178	1,700	776	1,200	1,200
41603 - Contracted Services	40,524	33,289	23,691	31,254	30,638
41603.ENT - Contracted Services, Fee to Close Expired Ent Lease	4,726	0	0	0	0
41611 - Consultant Services	0	0	652	2,000	2,000
43001 - Fleet Maintenance	176,669	170,000	111,019	160,000	160,000
43002 - Telephone Shared Service	5,326	6,721	2,084	6,784	6,784
43003 - Information Services Shared Service	156,692	170,179	76,863	169,155	169,155
43004 - Insurance Shared Service	90,452	86,471	44,348	91,129	91,129
43005 - Records Management Shared Service	1,240	1,254	628	1,325	1,324
43006 - Maintenance Shared Service	131,314	132,443	99,174	142,417	142,417
44101 - Telephone	19,226	21,000	10,818	15,000	15,000
44204 - Room Rental	1,600	1,750	600	1,750	1,750
44401 - Building Repair/Maintenance	5,425	5,000	4,762	5,000	5,000
45104 - Tires	48,237	50,000	32,099	50,000	50,000
45201 - Outside Vehicle Repair	112,785	95,000	81,162	100,000	100,000
45202 - Equipment Repair and Maintenance	51,100	47,306	60,305	52,000	52,000
45203 - Software Licenses and Maintenance	27,814	27,976	14,114	28,000	28,000
45302 - Automobile Expenses, Gas and Oil	31,858	29,000	20,523	29,000	29,000
45310 - Copy Machine Lease	1,826	2,000	1,312	2,000	2,000
45401 - Small Equipment/Tools	16,725	1,409	6,173	6,386	6,386
45403 - Evidence Small Equipment	2,156	0	0	718	718

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
45404 - Soft Body Armor	19,302	18,400	18,834	20,000	20,000
46101 - Employee Meal Reimbursements	336	400	365	400	400
46103 - Employee Other Travel Expenses	5,850	5,000	3,694	5,000	5,000
46105 - Employee Evaluations	2,844	3,000	2,032	3,000	3,000
46106 - Training	56,129	35,000	32,357	45,000	40,000
46110 - Uniforms and Protective Clothing	0	719	0	0	0
46111 - Uniforms and Personal Equipment	40,146	35,000	28,080	37,250	37,250
46112 - Uniforms Part-time	5,168	5,800	3,252	5,800	5,800
47001 - Postage	6,243	7,000	4,308	6,000	6,000
47002 - Office Supplies	19,318	16,000	14,785	20,000	18,000
47007 - Printing	982	1,500	911	1,200	1,200
47011 - Law Books	2,971	2,500	29	2,500	2,500
47022 - Law Enforcement Supplies	7,596	6,000	10,274	10,000	10,000
47024 - Evidence Supplies	2,207	2,800	1,024	2,800	2,800
47027 - Safe Child Project Expenses	734	1,000	850	1,000	1,000
48002 - Dues	300	1,130	300	1,130	1,130
63001 - Capital Lease Principal	310,700	324,366	242,522	339,180	329,088
63001.ENT - Capital Lease Principal , Prin to Close Expired Ent Lease	29,738	0	0	0	0
73001 - Capital Lease Interest	50,003	59,611	44,434	70,989	68,992
73001.ENT - Capital Lease Interest, Int. to Close Expired Ent Lease	2,086	0	0	0	0
81000 - FICA	274,074	270,720	202,305	279,532	279,532
82000 - Retirement	788,906	826,596	694,972	970,116	970,116
83000 - Health Insurance	526,579	553,959	426,175	641,192	641,192
84000 - Dental Insurance	10,921	11,022	8,789	11,318	11,318
85000 - Workers Compensation	93,711	90,514	90,514	105,972	105,972
3120 Officer Wellness					
11000 - Full Time Wages	83,693	99,341	79,472	99,341	0
20006 - Computer Equipment/Software	1,089	0	0	0	0
41603 - Contracted Services	0	0	0	0	50,000
41641 - Contracted Services, LATCF Grant	9,441	0	0	0	0
45203 - Software Licenses and Maintenance	6,495	0	0	0	0
46103 - Employee Other Travel Expenses	179	0	222	6,153	0
46106 - Training	18,000	5,000	3,261	10,000	10,000
46108 - Cellular Phone Charges	390	0	0	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
47006 - Operating Supplies	1,903	10,000	5,493	40,000	40,000
81000 - FICA	6,106	7,601	5,781	7,601	0
82000 - Retirement	9,302	11,226	9,840	13,404	0
83000 - Health Insurance	14,907	22,478	18,189	25,622	0
84000 - Dental Insurance	228	329	263	329	0
***** Account Total:	7,248,707	6,933,668	5,473,796	7,430,989	7,253,699
3114 Fire Investigation					
0000 Core Program					
20008 - Tools and Equipment	0	0	0	6,780	0
43001 - Fleet Maintenance	105	400	83	162	162
45401 - Small Equipment/Tools	932	0	0	925	925
46102 - Employee Mileage Reimbursements	1,240	600	534	1,200	1,200
46103 - Employee Other Travel Expenses	354	1,568	0	1,401	1,401
46110 - Uniforms and Protective Clothing	2,996	3,582	197	4,400	4,400
47006 - Operating Supplies	150	100	96	100	100
47008 - Publications/Instructional Materials	0	335	319	335	335
48002 - Dues	969	1,080	800	1,080	1,080
***** Account Total:	6,746	7,665	2,029	16,383	9,603
3115 STRDTF					
0000 Core Program					
11000 - Full Time Wages	174,375	181,879	151,613	192,746	192,746
12000 - Part Time Wages	0	23,619	21,182	64,218	64,218
13000 - Overtime	26,941	30,000	27,335	38,026	38,026
14000 - Pay-in-Lieu of Benefit Hours	3,259	4,500	1,581	4,500	4,500
20006 - Computer Equipment/Software	0	0	0	1,109	0
20008 - Tools and Equipment	6,018	0	0	0	0
43004 - Insurance Shared Service	5,468	5,693	2,920	5,693	5,693
44101 - Telephone	172	175	135	200	200
45401 - Small Equipment/Tools	404	863	499	385	385
47006 - Operating Supplies	709	350	576	1,228	1,228
48206 - Emergency Expenses	6,775	5,000	3,435	5,000	5,000
81000 - FICA	16,134	18,365	15,143	22,915	22,915
82000 - Retirement	56,604	65,301	60,327	92,554	92,554
83000 - Health Insurance	21,629	22,816	18,098	25,700	25,700

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
84000 - Dental Insurance	323	329	261	329	329
85000 - Workers Compensation	5,666	5,959	5,959	2,676	2,676
***** Account Total:	324,477	364,849	309,064	457,279	456,170
3150 Jail					
0000 Core Program					
11000 - Full Time Wages	3,797,885	3,932,241	3,043,354	4,138,942	3,962,375
12000 - Part Time Wages	444,596	505,723	492,708	598,481	598,481
13000 - Overtime	361,598	307,828	231,414	307,828	307,828
14000 - Pay-in-Lieu of Benefit Hours	155,627	30,000	41,324	30,000	30,000
20006 - Computer Equipment/Software	10,199	0	1,109	9,481	0
20008 - Tools and Equipment	23,665	6,848	4,254	21,808	0
40406 - Hospitals, Doctors, Dentists	140,541	110,000	83,494	120,000	120,000
41231 - Limited English Proficiency	171	150	206	300	300
41614 - Tonsorial Services	11,254	10,500	10,246	13,500	12,000
41639 - Out of County Housing	9,270	7,500	0	7,500	7,500
43002 - Telephone Shared Service	2,860	3,588	1,113	3,674	3,674
43003 - Information Services Shared Service	141,022	153,161	69,176	152,239	152,239
43004 - Insurance Shared Service	117,447	115,042	59,001	121,160	121,160
43005 - Records Management Shared Service	1,239	1,254	628	1,325	1,325
43006 - Maintenance Shared Service	635,038	639,685	471,870	689,808	689,808
44106 - Medical Waste Disposal	275	300	145	300	300
44204 - Room Rental	1,200	1,200	0	1,200	1,200
44401 - Building Repair/Maintenance	12,105	11,000	11,148	13,000	12,000
45202 - Equipment Repair and Maintenance	12,510	20,000	19,243	22,000	21,000
45203 - Software Licenses and Maintenance	74,265	77,072	73,929	78,278	78,278
45204 - Radio Repair and Maintenance	622	900	0	900	900
45310 - Copy Machine Lease	1,847	2,000	1,379	2,000	2,000
45401 - Small Equipment/Tools	2,842	6,442	3,926	4,437	4,437
46101 - Employee Meal Reimbursements	322	350	87	350	350
46102 - Employee Mileage Reimbursements	659	300	80	300	300
46103 - Employee Other Travel Expenses	6,709	3,000	1,306	4,500	4,500
46105 - Employee Evaluations	2,210	2,200	1,040	2,200	2,200
46106 - Training	3,460	3,000	1,995	3,500	3,500
46106.N - Training, Nursing	0	0	0	3,500	3,500

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
46109 - Uniform Dry Cleaning	7,933	8,000	5,311	8,000	8,000
46111 - Uniforms and Personal Equipment	23,977	26,000	21,080	26,000	26,000
46112 - Uniforms Part-time	6,858	7,100	6,827	7,100	7,100
47001 - Postage	17	100	146	150	150
47002 - Office Supplies	9,476	8,500	7,141	9,000	9,000
47005 - Cleaning Supplies	51,535	42,000	43,286	55,000	50,000
47006 - Operating Supplies	374	400	363	400	400
47007 - Printing	0	1,000	0	1,000	1,000
47011 - Law Books	11,316	11,400	7,907	11,400	11,400
47032 - Bedding and Linen	5,425	5,000	4,862	5,000	5,000
47033 - Prisoner Clothing	8,827	6,500	6,660	6,500	6,500
47034 - Indigent Commissary	1,289	1,200	974	1,200	1,200
47039 - Pharmacy Supplies	219,090	200,110	56,491	200,000	150,000
47054 - Food	229,920	200,000	224,274	300,000	300,000
48001 - Advertising	0	500	0	500	500
48002 - Dues	0	120	0	120	120
81000 - FICA	349,503	365,190	279,293	388,271	374,762
82000 - Retirement	685,366	828,008	647,047	935,271	899,046
83000 - Health Insurance	674,028	778,305	614,007	962,482	924,474
84000 - Dental Insurance	14,375	16,220	12,107	16,549	15,891
85000 - Workers Compensation	121,678	120,420	120,420	174,813	174,813
3151 Inmate Transports					
11000 - Full Time Wages	580,293	480,191	494,731	622,560	622,560
12000 - Part Time Wages	138,705	147,549	124,393	147,452	147,452
13000 - Overtime	73,080	60,000	22,971	60,000	60,000
14000 - Pay-in-Lieu of Benefit Hours	62,134	13,591	3,302	13,657	13,657
43001 - Fleet Maintenance	20,880	18,500	11,532	18,532	18,532
43004 - Insurance Shared Service	20,771	20,406	10,465	21,401	21,401
45101 - Gasoline	918	1,500	1,393	1,500	1,500
45401 - Small Equipment/Tools	746	1,800	647	1,295	1,295
46101 - Employee Meal Reimbursements	1,368	1,500	1,033	1,500	1,500
46111 - Uniforms and Personal Equipment	3,617	3,500	2,460	3,500	3,500
46112 - Uniforms Part-time	1,498	1,500	652	1,500	1,500
81000 - FICA	62,329	53,669	49,374	64,561	64,561

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
82000 - Retirement	160,763	150,994	145,769	213,167	213,167
83000 - Health Insurance	123,352	100,198	104,419	157,554	157,554
84000 - Dental Insurance	1,835	1,316	1,274	1,974	1,974
85000 - Workers Compensation	21,520	21,360	21,360	11,173	11,173
3152 MAT Program					
11000 - Full Time Wages	186,161	186,123	147,842	187,122	363,689
12000 - Part Time Wages	703	0	0	0	0
13000 - Overtime	4,535	2,678	12,070	2,704	2,704
14000 - Pay-in-Lieu of Benefit Hours	384	1,870	0	1,889	1,889
47039 - Pharmacy Supplies	502,633	540,800	499,189	140,000	140,000
81000 - FICA	13,613	14,243	11,810	14,567	28,076
82000 - Retirement	20,775	23,417	19,789	25,526	61,751
83000 - Health Insurance	25,324	26,337	20,748	29,545	67,553
84000 - Dental Insurance	478	477	378	477	1,135
85000 - Workers Compensation	0	0	0	2,508	2,508
***** Account Total:	10,420,840	10,450,876	8,389,972	11,206,931	11,117,142
3190 Community Policing					
3191 K9					
11000 - Full Time Wages	86,096	86,024	60,771	78,990	78,990
13000 - Overtime	14,426	18,346	9,046	16,911	16,911
14000 - Pay-in-Lieu of Benefit Hours	1,641	1,641	1,641	0	0
20012 - K9 Unit Police Service Dog	9,200	0	0	0	0
43004 - Insurance Shared Service	2,633	2,527	1,296	2,761	2,761
46101 - Employee Meal Reimbursements	64	0	0	0	0
47029 - K9 Program Expenses	9,293	1,600	1,855	3,000	3,000
81000 - FICA	7,438	8,111	5,236	7,337	7,337
82000 - Retirement	28,199	31,850	21,454	25,451	25,451
83000 - Health Insurance	21,494	22,478	16,107	25,217	25,217
84000 - Dental Insurance	328	329	233	329	329
85000 - Workers Compensation	2,728	2,645	2,645	1,336	1,336
***** Account Total:	183,540	175,551	120,284	161,332	161,332
3210 Court Attendants					
0000 Core Program					
11000 - Full Time Wages	930,658	967,320	762,499	969,874	969,874

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
12000 - Part Time Wages	40,251	61,160	40,017	55,044	55,044
13000 - Overtime	2,520	6,000	6,286	6,000	6,000
14000 - Pay-in-Lieu of Benefit Hours	4,260	5,000	0	5,000	5,000
43004 - Insurance Shared Service	25,006	24,976	12,809	27,615	27,615
46111 - Uniforms and Personal Equipment	1,605	4,000	1,078	4,000	4,000
46112 - Uniforms Part-time	125	600	283	600	600
81000 - FICA	75,756	79,536	58,382	79,264	79,264
82000 - Retirement	272,169	296,583	239,178	325,923	325,923
83000 - Health Insurance	246,894	260,029	200,858	286,744	286,744
84000 - Dental Insurance	3,760	3,619	2,857	3,619	3,619
85000 - Workers Compensation	25,907	26,144	26,144	12,788	12,788
***** Account Total:	1,628,911	1,734,967	1,350,391	1,776,471	1,776,471
3212 Social Services Fraud Officer					
0000 Core Program					
11000 - Full Time Wages	83,031	82,716	66,059	82,716	82,716
13000 - Overtime	829	1,231	676	1,231	1,231
14000 - Pay-in-Lieu of Benefit Hours	604	1,581	604	1,581	1,581
41603 - Contracted Services	786	786	590	786	786
43001 - Fleet Maintenance	1,146	1,100	587	911	911
43004 - Insurance Shared Service	2,077	2,033	1,043	2,071	2,071
45201 - Outside Vehicle Repair	174	1,446	161	1,445	1,445
46106 - Training	0	0	65	0	0
46111 - Uniforms and Personal Equipment	784	865	296	865	865
63001 - Capital Lease Principal	7,860	7,860	5,895	7,860	7,860
73001 - Capital Lease Interest	2,020	2,020	1,515	2,020	2,020
81000 - FICA	6,098	6,544	4,853	6,544	6,544
82000 - Retirement	23,355	26,064	20,592	27,986	27,986
83000 - Health Insurance	21,672	22,738	18,186	25,622	25,622
84000 - Dental Insurance	329	329	263	329	329
85000 - Workers Compensation	2,151	2,128	2,128	1,105	1,105
***** Account Total:	152,916	159,441	123,513	163,072	163,072
3213 DA Investigator					
0000 Core Program					
11000 - Full Time Wages	178,877	180,085	143,738	192,151	192,151

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
13000 - Overtime	13,689	14,273	11,061	4,814	4,814
14000 - Pay-in-Lieu of Benefit Hours	1,581	3,430	1,581	3,661	3,661
20008 - Tools and Equipment	0	1,863	1,862	0	0
41603 - Contracted Services	836	1,580	933	932	932
43001 - Fleet Maintenance	4,001	3,000	2,886	5,041	5,041
43004 - Insurance Shared Service	4,803	4,706	2,414	4,833	4,833
45201 - Outside Vehicle Repair	2,259	2,100	1,684	2,156	2,156
46111 - Uniforms and Personal Equipment	1,320	1,730	865	1,730	1,730
63001 - Capital Lease Principal	5,493	10,141	7,667	9,119	9,119
73001 - Capital Lease Interest	421	1,326	1,154	1,790	1,790
81000 - FICA	14,886	15,133	11,435	15,350	15,350
82000 - Retirement	55,864	60,164	48,204	65,484	65,484
83000 - Health Insurance	43,259	45,476	36,239	51,244	51,244
84000 - Dental Insurance	653	658	524	658	658
85000 - Workers Compensation	4,976	4,926	4,926	2,539	2,539
***** Account Total:	332,918	350,591	277,173	361,502	361,502
3216 WVNS Security Contract					
0000 Core Program					
11000 - Full Time Wages	94,393	96,151	66,253	96,151	96,151
12000 - Part Time Wages	24,983	27,522	31,846	38,496	38,496
13000 - Overtime	36,314	43,246	14,424	24,946	24,946
14000 - Pay-in-Lieu of Benefit Hours	2,595	4,251	530	4,251	4,251
20101 - Vehicles	79,905	0	0	0	0
41603 - Contracted Services	0	0	595	0	0
43001 - Fleet Maintenance	1,452	600	991	1,840	1,840
43004 - Insurance Shared Service	4,217	4,042	2,073	4,142	4,142
45104 - Tires	608	2,200	1,774	2,200	2,200
45201 - Outside Vehicle Repair	6,449	8,000	6,039	8,156	8,156
46106 - Training	103	100	0	100	100
81000 - FICA	13,014	13,098	8,555	12,537	12,537
82000 - Retirement	45,343	49,410	33,211	48,615	48,615
83000 - Health Insurance	880	223	258	223	223
84000 - Dental Insurance	337	329	233	329	329
85000 - Workers Compensation	4,368	4,231	4,231	2,070	2,070

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
***** Account Total:	314,961	253,403	171,013	244,056	244,056
3217 T. of Ashford Security Contract					
0000 Core Program					
11000 - Full Time Wages	71,316	78,542	56,832	78,230	78,230
12000 - Part Time Wages	0	0	1,083	0	0
13000 - Overtime	2,113	2,819	478	2,819	2,819
14000 - Pay-in-Lieu of Benefit Hours	0	1,514	0	1,514	1,514
20012 - K9 Unit Police Service Dog	0	0	9,800	0	0
20101 - Vehicles	1,427	0	0	0	0
43001 - Fleet Maintenance	1,139	1,700	3,204	4,842	4,842
45104 - Tires	0	2,200	596	2,200	2,200
45201 - Outside Vehicle Repair	1,892	1,500	2,866	2,072	2,072
45401 - Small Equipment/Tools	913	0	0	0	0
47029 - K9 Program Expenses	0	0	200	0	0
81000 - FICA	6,108	6,341	4,782	6,317	6,317
82000 - Retirement	18,083	17,951	15,954	21,524	21,524
83000 - Health Insurance	19,988	22,478	16,834	25,362	25,362
84000 - Dental Insurance	305	329	246	329	329
85000 - Workers Compensation	0	0	0	960	960
***** Account Total:	123,284	135,374	112,875	146,169	146,169
3218 School Resource Officers					
3218 Pioneer SRO					
11000 - Full Time Wages	196,456	228,797	181,872	228,797	228,797
12000 - Part Time Wages	30,725	42,812	3,578	15,290	15,290
13000 - Overtime	2,309	3,668	0	3,668	3,668
14000 - Pay-in-Lieu of Benefit Hours	0	1,454	0	1,454	1,454
40609 - Insurance Premiums	0	0	2,476	2,624	2,624
43001 - Fleet Maintenance	0	460	0	0	0
43004 - Insurance Shared Service	6,556	6,665	3,418	6,904	6,904
45202 - Equipment Repair and Maintenance	8,000	8,000	4,000	8,000	8,000
45401 - Small Equipment/Tools	0	0	3,291	0	0
46103 - Employee Other Travel Expenses	0	200	26	200	200
46106 - Training	2,905	1,500	210	1,500	1,500
46111 - Uniforms and Personal Equipment	1,279	3,460	359	3,460	3,460

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
81000 - FICA	17,836	21,173	13,719	19,067	19,067
82000 - Retirement	50,941	58,638	47,005	64,723	64,723
83000 - Health Insurance	30,547	30,551	30,071	42,833	42,833
84000 - Dental Insurance	709	658	782	987	987
85000 - Workers Compensation	6,792	6,977	6,977	3,002	3,002
3219 Randolph SRO					
11000 - Full Time Wages	73,391	66,989	54,935	83,516	83,516
13000 - Overtime	2,284	2,967	1,641	3,692	3,692
14000 - Pay-in-Lieu of Benefit Hours	1,453	1,259	0	1,581	1,581
40609 - Insurance Premiums	0	0	592	592	592
43004 - Insurance Shared Service	1,998	1,694	869	1,726	1,726
45202 - Equipment Repair and Maintenance	2,000	2,000	1,000	2,000	2,000
45401 - Small Equipment/Tools	0	0	2,887	0	0
46101 - Employee Meal Reimbursements	0	50	0	50	50
46103 - Employee Other Travel Expenses	1,042	1,500	1,070	1,500	1,500
46106 - Training	325	400	440	400	400
46111 - Uniforms and Personal Equipment	64	865	34	865	865
81000 - FICA	6,272	5,449	4,098	6,793	6,793
82000 - Retirement	20,209	17,083	14,142	28,832	28,832
83000 - Health Insurance	9,062	39	17,304	25,622	25,622
84000 - Dental Insurance	19	0	252	329	329
85000 - Workers Compensation	2,070	1,773	1,773	1,009	1,009
3220 Allegany-Limestone SRO					
11000 - Full Time Wages	70,481	66,314	52,853	70,573	70,573
12000 - Part Time Wages	1,896	0	0	0	0
13000 - Overtime	497	1,978	401	2,100	2,100
14000 - Pay-in-Lieu of Benefit Hours	0	1,259	0	1,340	1,340
40609 - Insurance Premiums	0	0	592	592	592
43004 - Insurance Shared Service	2,019	1,653	848	1,726	1,726
45202 - Equipment Repair and Maintenance	2,000	2,000	1,000	2,000	2,000
46101 - Employee Meal Reimbursements	0	50	0	50	50
46103 - Employee Other Travel Expenses	1,042	1,500	1,132	1,500	1,500
46106 - Training	275	400	300	400	400
46111 - Uniforms and Personal Equipment	125	865	144	865	865

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
81000 - FICA	5,846	5,322	4,090	5,663	5,663
82000 - Retirement	19,616	16,860	13,459	19,446	19,446
83000 - Health Insurance	12,555	7,736	6,116	8,716	8,716
84000 - Dental Insurance	249	329	260	329	329
85000 - Workers Compensation	2,092	1,731	1,731	953	953
3221 Gowanda SRO					
11000 - Full Time Wages	110,056	156,973	124,560	159,522	159,522
12000 - Part Time Wages	260	0	0	0	0
13000 - Overtime	566	2,100	0	2,249	2,249
14000 - Pay-in-Lieu of Benefit Hours	0	2,950	0	3,049	3,049
20101 - Vehicles	53,403	0	0	0	0
40609 - Insurance Premiums	0	0	1,671	1,671	1,671
43004 - Insurance Shared Service	2,122	3,852	1,976	4,142	4,142
45202 - Equipment Repair and Maintenance	2,750	4,000	2,000	4,000	4,000
45401 - Small Equipment/Tools	0	0	4,331	0	0
46101 - Employee Meal Reimbursements	0	50	0	50	50
46103 - Employee Other Travel Expenses	345	400	0	400	400
46106 - Training	325	400	210	400	400
46111 - Uniforms and Personal Equipment	64	1,730	69	1,730	1,730
81000 - FICA	8,394	12,397	8,963	12,611	12,611
82000 - Retirement	31,036	44,857	35,236	49,038	49,038
83000 - Health Insurance	29,391	44,956	35,852	50,724	50,724
84000 - Dental Insurance	447	658	524	658	658
85000 - Workers Compensation	2,198	4,032	4,032	1,450	1,450
3222 Salamanca SRO					
11000 - Full Time Wages	204,566	218,347	161,514	220,884	220,884
12000 - Part Time Wages	18,656	0	0	0	0
13000 - Overtime	810	2,270	1,391	3,973	3,973
14000 - Pay-in-Lieu of Benefit Hours	0	1,454	0	2,908	2,908
40609 - Insurance Premiums	0	0	1,530	1,530	1,530
43001 - Fleet Maintenance	1,965	2,000	1,104	1,713	1,713
43004 - Insurance Shared Service	5,503	5,342	2,740	5,523	5,523
45202 - Equipment Repair and Maintenance	6,000	6,000	3,000	6,000	6,000
46101 - Employee Meal Reimbursements	0	50	0	50	50

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
46103 - Employee Other Travel Expenses	697	1,000	104	1,000	1,000
46106 - Training	620	1,000	0	1,000	1,000
46111 - Uniforms and Personal Equipment	292	2,595	190	2,595	2,595
81000 - FICA	17,053	16,992	12,340	17,427	17,427
82000 - Retirement	48,978	53,556	41,306	60,061	60,061
83000 - Health Insurance	41,330	37,688	39,198	52,822	52,822
84000 - Dental Insurance	524	658	439	658	658
85000 - Workers Compensation	5,701	5,592	5,592	2,930	2,930
3223 Cattaraugus-Little Valley SRO					
11000 - Full Time Wages	76,727	76,683	60,597	76,683	76,683
13000 - Overtime	100	1,419	0	2,270	2,270
14000 - Pay-in-Lieu of Benefit Hours	0	1,454	0	1,454	1,454
40609 - Insurance Premiums	0	0	726	726	726
43004 - Insurance Shared Service	1,929	1,891	970	2,071	2,071
45202 - Equipment Repair and Maintenance	2,000	2,000	1,000	2,000	2,000
46101 - Employee Meal Reimbursements	0	50	0	50	50
46103 - Employee Other Travel Expenses	0	400	0	400	400
46106 - Training	968	1,000	0	1,000	1,000
46111 - Uniforms and Personal Equipment	0	865	34	865	865
81000 - FICA	5,888	6,087	4,559	6,152	6,152
82000 - Retirement	16,744	19,130	14,818	20,930	20,930
83000 - Health Insurance	7,227	7,619	6,019	8,599	8,599
85000 - Workers Compensation	1,998	1,980	1,980	1,005	1,005
3224 Catt-Alleg-Erie-Wyo BOCES SRO					
11000 - Full Time Wages	62,973	70,573	54,972	75,731	75,731
13000 - Overtime	1,951	1,050	0	1,125	1,125
14000 - Pay-in-Lieu of Benefit Hours	0	1,340	0	1,439	1,439
40609 - Insurance Premiums	0	0	592	593	593
43004 - Insurance Shared Service	1,666	1,888	968	2,071	2,071
45202 - Equipment Repair and Maintenance	2,000	2,000	1,000	2,000	2,000
46106 - Training	0	400	0	400	400
46111 - Uniforms and Personal Equipment	180	865	150	865	865
81000 - FICA	5,156	5,582	4,153	5,991	5,991
82000 - Retirement	14,854	17,716	13,760	20,589	20,589

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
83000 - Health Insurance	7,475	7,736	6,029	8,716	8,716
84000 - Dental Insurance	336	329	256	329	329
85000 - Workers Compensation	1,727	1,976	1,976	849	849
3225 Portville SRO					
11000 - Full Time Wages	78,054	79,862	63,147	79,862	79,862
13000 - Overtime	3,464	2,062	0	2,062	2,062
14000 - Pay-in-Lieu of Benefit Hours	2,345	1,511	1,511	1,511	1,511
40609 - Insurance Premiums	0	0	726	726	726
43004 - Insurance Shared Service	1,981	1,984	1,018	2,071	2,071
45202 - Equipment Repair and Maintenance	2,000	2,000	1,000	2,000	2,000
46106 - Training	0	800	0	800	800
46111 - Uniforms and Personal Equipment	0	865	150	865	865
81000 - FICA	6,092	6,383	4,654	6,383	6,383
82000 - Retirement	20,758	22,112	17,070	23,679	23,679
83000 - Health Insurance	21,837	22,478	17,770	25,622	25,622
84000 - Dental Insurance	330	329	257	329	329
85000 - Workers Compensation	2,052	2,076	2,076	1,097	1,097
3226 Hinsdale SRO					
11000 - Full Time Wages	76,103	76,258	37,493	0	0
13000 - Overtime	417	1,703	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	288	1,454	0	0	0
43001 - Fleet Maintenance	320	1,000	0	0	0
43004 - Insurance Shared Service	1,929	1,888	968	0	0
45202 - Equipment Repair and Maintenance	2,000	2,000	1,000	0	0
46106 - Training	0	800	0	0	0
46111 - Uniforms and Personal Equipment	192	865	34	0	0
81000 - FICA	6,076	6,076	2,814	0	0
82000 - Retirement	17,357	19,193	9,062	0	0
83000 - Health Insurance	7,401	7,736	3,767	0	0
84000 - Dental Insurance	332	329	160	0	0
85000 - Workers Compensation	1,998	1,976	1,976	0	0
3227 West Valley SRO					
11000 - Full Time Wages	63,383	68,143	53,315	72,857	72,857
13000 - Overtime	2,437	1,978	0	2,100	2,100

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
14000 - Pay-in-Lieu of Benefit Hours	245	1,259	0	1,340	1,340
40609 - Insurance Premiums	0	0	819	819	819
43001 - Fleet Maintenance	0	170	0	0	0
43004 - Insurance Shared Service	1,638	1,698	871	1,726	1,726
45202 - Equipment Repair and Maintenance	2,000	2,000	1,000	2,000	2,000
46106 - Training	1,367	800	0	800	800
46111 - Uniforms and Personal Equipment	64	865	34	865	865
81000 - FICA	5,172	5,461	3,987	5,838	5,838
82000 - Retirement	15,318	17,414	13,404	20,161	20,161
83000 - Health Insurance	7,566	7,736	6,043	8,716	8,716
84000 - Dental Insurance	332	329	257	329	329
85000 - Workers Compensation	1,696	1,777	1,777	864	864
***** Account Total:	1,754,432	1,864,380	1,394,338	1,860,362	1,860,362
3220 Child Advocacy Center Contract					
0000 Core Program					
11000 - Full Time Wages	84,638	84,316	67,355	84,316	84,316
13000 - Overtime	14,974	14,953	13,474	14,953	14,953
14000 - Pay-in-Lieu of Benefit Hours	1,509	1,610	0	1,610	1,610
43004 - Insurance Shared Service	2,378	2,404	1,233	2,416	2,416
81000 - FICA	7,282	7,718	5,717	7,718	7,718
82000 - Retirement	28,357	30,686	24,993	32,988	32,988
83000 - Health Insurance	21,628	22,738	18,230	25,622	25,622
84000 - Dental Insurance	327	329	264	329	329
85000 - Workers Compensation	2,463	2,516	2,516	1,323	1,323
***** Account Total:	163,556	167,270	133,782	171,275	171,275
3311 Marine Law Enforcement					
0000 Core Program					
12000 - Part Time Wages	20,739	21,315	16,400	21,315	21,315
45303 - Marine Operations	2,229	2,500	3,361	2,500	2,500
45401 - Small Equipment/Tools	125	351	171	603	603
46111 - Uniforms and Personal Equipment	258	530	0	530	530
81000 - FICA	1,577	1,632	564	1,632	1,632
82000 - Retirement	853	6,160	1,144	6,778	6,778
83000 - Health Insurance	13	32	3	32	32

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
***** Account Total:	25,794	32,520	21,643	33,390	33,390
3312 Snowmobile Law Enforcement					
0000 Core Program					
11000 - Full Time Wages	0	0	1,583	0	0
12000 - Part Time Wages	0	4,679	917	4,679	4,679
45304 - Snowmobile Operations	0	500	1,633	500	500
46110 - Uniforms and Protective Clothing	0	500	316	970	970
81000 - FICA	10	359	59	359	359
82000 - Retirement	0	1,353	0	1,488	1,488
83000 - Health Insurance	0	7	0	8	8
***** Account Total:	10	7,398	4,508	8,004	8,004
3324 GTSC					
3324 Traffic Safety Partnership					
46101 - Employee Meal Reimbursements	0	100	0	100	100
46103 - Employee Other Travel Expenses	0	1,400	0	1,400	1,400
47006 - Operating Supplies	1,579	2,000	1,993	2,000	2,500
3325 Child Passenger Safety Program					
47006 - Operating Supplies	560	2,000	350	0	1,800
47026 - Child Restraint Seats	990	1,000	996	0	0
***** Account Total:	3,129	6,500	3,339	3,500	5,800
3510 Control of Animals					
0000 Core Program					
41603 - Contracted Services	0	20,000	1,510	20,000	5,000
***** Account Total:	0	20,000	1,510	20,000	5,000
3644 Domestic Terrorism Prev Gr (DT)					
0000 Core Program					
11000 - Full Time Wages	0	53,297	0	0	0
13000 - Overtime	0	5,514	0	0	0
81000 - FICA	0	4,500	0	0	0
82000 - Retirement	0	18,318	0	0	0
83000 - Health Insurance	0	11,370	0	0	0
84000 - Dental Insurance	0	165	0	0	0
3662 2022 Domestic Terrorism Grant					
11000 - Full Time Wages	0	0	80,172	0	0
13000 - Overtime	0	0	17,778	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
14000 - Pay-in-Lieu of Benefit Hours	0	0	3,262	0	0
45203 - Software Licenses and Maintenance	0	0	14,990	0	0
81000 - FICA	0	0	7,801	0	0
82000 - Retirement	0	0	27,368	0	0
83000 - Health Insurance	0	0	20,739	0	0
84000 - Dental Insurance	0	0	303	0	0
3663 2023 Domestic Terrorism Grant					
11000 - Full Time Wages	0	0	0	56,846	56,846
13000 - Overtime	0	0	0	3,079	3,079
45203 - Software Licenses and Maintenance	0	0	0	60,000	60,000
46103 - Employee Other Travel Expenses	0	0	0	10,000	10,000
46106 - Training	0	0	5,341	4,593	4,822
81000 - FICA	0	0	0	4,585	4,585
82000 - Retirement	0	0	0	17,509	17,509
83000 - Health Insurance	0	0	0	15,374	15,374
84000 - Dental Insurance	0	0	0	198	198
***** Account Total:	0	93,164	177,754	172,184	172,413
3645 Homeland Security (SLETPP)					
3641 2021 Homeland Security					
13000 - Overtime	1,468	0	0	0	0
20008 - Tools and Equipment	13,619	0	0	0	0
20207 - Homeland Security Equipment	0	0	2,833	0	0
45203 - Software Licenses and Maintenance	12,624	0	0	0	0
46103 - Employee Other Travel Expenses	836	0	0	0	0
46106 - Training	595	0	0	0	0
81000 - FICA	72	0	0	0	0
82000 - Retirement	424	0	0	0	0
3642 2022 Homeland Security					
20207 - Homeland Security Equipment	23,111	10,583	3,053	0	0
45401 - Small Equipment/Tools	0	0	284	0	0
3643 2023 Homeland Security					
20207 - Homeland Security Equipment	0	47,800	38,393	0	0
45401 - Small Equipment/Tools	0	0	6,334	0	0
3644 2024 Homeland Security					

Tentative Budget Report

Base Account

2024
Actual

2025
Adopted

2025
Actual

2026
Department
Requested

2026
Budget
Officer

13000 - Overtime	0	3,500	0	3,500	3,500
20207 - Homeland Security Equipment	0	40,620	28,871	11,529	11,529
45401 - Small Equipment/Tools	0	0	0	119	119
46101 - Employee Meal Reimbursements	0	100	0	100	100
46103 - Employee Other Travel Expenses	0	1,100	0	1,100	1,100
46106 - Training	0	1,200	0	1,200	1,200
81000 - FICA	0	268	0	268	268
82000 - Retirement	0	1,012	0	1,113	1,113

3645 2025 Homeland Security

20207 - Homeland Security Equipment	0	0	0	30,746	30,746
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***** Account Total:	52,749	106,183	79,768	49,675	49,675
Departmental Appropriation:	24,464,875	24,747,361	19,680,907	26,344,366	26,041,928

DEPARTMENTAL SUMMARY

Departmental Appropriation:	24,464,875	24,747,361	19,680,907	26,344,366	26,041,928
Departmental Revenue:	6,569,438	6,616,219	3,166,881	6,665,207	6,888,821
Departmental Net Levy:	17,895,437	18,131,142	16,514,026	19,679,159	19,153,107

Tentative Budget Report

Base Account

2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
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312 Handicapped Parking Educ Prg

Revenue

2980 Educational Services, Other

0000 Core Program

2610.04 - Fines And Forfeited Bail, Handicapped Parking Surcharge	214	0	65	0	0
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**** Account Total:	214	0	65	0	0
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Departmental Revenue:	214	0	65	0	0
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DEPARTMENTAL SUMMARY

Departmental Appropriation:	0	0	0	0	0
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Departmental Revenue:	214	0	65	0	0
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Departmental Net Levy:	-214	0	-65	0	0
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Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
314 Probation					
Revenue					
3140 Probation					
0000 Core Program					
1378.P - DCS Reimbursement Opioid Abatement, Probation	0	8,664	0	0	0
1580 - Restitution Surcharge	8,921	10,000	6,372	10,000	10,000
1589.01 - Other Public Safety Departmental Income, DWI Supervision Fees	23,043	30,000	17,804	30,000	25,000
1589.02 - Other Public Safety Departmental Income, Drug Testing Fees	4,959	5,000	3,971	5,000	5,000
1589.06 - Other Public Safety Departmental Income, Administrative Fees	41,152	50,000	35,419	50,000	50,000
1589.07 - Other Public Safety Departmental Income, Polygraph Testing Fees	1,070	1,500	2,390	1,500	1,500
3310.01 - State Aid, Probation Services, Regular	234,181	234,180	0	234,180	234,180
3310.10 - State Aid, Probation Services, Ignition Interlock Mandate	10,402	10,920	6,634	8,846	8,846
3310.12 - State Aid, Probation Services, Office Usage	5,160	5,160	4,300	5,160	5,160
4320.09 - Federal Aid, Crime Control, CARES Grant	4,186	0	0	0	0
***** Account Total:	333,074	355,424	76,890	344,686	339,686
3141 School-Based Probation					
0000 Core Program					
1336 - DSS Reimbursement School-Based Probation	651,360	662,411	301,053	700,342	700,342
***** Account Total:	651,360	662,411	301,053	700,342	700,342
3145 Pre-Trial Release Program					
0000 Core Program					
1515 - Alternatives to Incarceration Fees	600	500	436	500	500
3310.04 - State Aid, Probation Services, Pre-Trial Release	8,456	10,308	5,154	10,308	10,308
3310.14 - State Aid, Probation Services, County Pre-Trial Services Grant	13,765	191,470	357,614	150,000	150,000
***** Account Total:	22,821	202,278	363,204	160,808	160,808
7330 Electronic Monitoring					
0000 Core Program					
1348 - DSS Reimbursement Electronic Monitoring	0	0	0	0	10,500
***** Account Total:	0	0	0	0	10,500
7360 Youth Court					
0000 Core Program					
1350 - DSS Reimbursement Youth Court	0	97,991	47,402	107,891	107,891
3820.11 - State Aid, Youth Programs, OCFS Youth Court/Mentoring	0	16,275	0	0	0
***** Account Total:	0	114,266	47,402	107,891	107,891
Departmental Revenue:	1,007,255	1,334,379	788,549	1,313,727	1,319,227

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
Appropriation					
0000 Unallocated					
0000 Core Program					
44101 - Telephone	0	0	15	0	0
***** Account Total:	0	0	15	0	0
3140 Probation					
0000 Core Program					
11000 - Full Time Wages	1,374,063	1,419,934	1,032,848	1,288,379	1,288,379
13000 - Overtime	18,451	20,000	11,211	20,000	20,000
14000 - Pay-in-Lieu of Benefit Hours	128,387	5,189	19,985	7,831	7,831
20006 - Computer Equipment/Software	6,765	5,000	5,710	5,000	5,000
41241 - Income Execution Services	0	300	0	300	300
41257 - Polygraph Services	3,300	4,000	3,900	5,500	5,500
41412 - Alcohol/Drug Testing	5,728	6,500	5,362	6,500	6,500
41432 - LMI/Probation Monitor	730	1,200	503	1,200	1,200
41604 - Contracted Services, Probation	1,698	10,364	1,215	1,700	1,700
43002 - Telephone Shared Service	3,077	3,840	1,191	3,793	3,793
43003 - Information Services Shared Service	51,359	50,171	22,660	51,973	51,973
43004 - Insurance Shared Service	25,516	25,412	12,894	27,535	27,535
43005 - Records Management Shared Service	3,211	3,416	1,711	3,290	3,290
43006 - Maintenance Shared Service	66,895	69,209	52,601	69,666	69,666
44101 - Telephone	1,812	3,900	987	2,500	2,500
44102 - Heat	787	1,250	750	1,250	1,250
44103 - Electric	752	780	588	780	780
44104 - Water/Sewer	666	780	455	780	780
44203 - Office Rental	10,500	12,000	9,950	12,900	12,900
45202 - Equipment Repair and Maintenance	0	500	0	200	200
45203 - Software Licenses and Maintenance	17,158	24,400	18,016	20,000	20,000
45305 - Leased Vehicle and Gas Charges	0	400	640	0	0
45308 - Equipment Rental	275	300	275	300	300
45310 - Copy Machine Lease	1,142	1,300	749	1,300	1,300
45401 - Small Equipment/Tools	1,146	1,000	1,612	1,000	1,000
46101 - Employee Meal Reimbursements	715	500	508	700	700
46102 - Employee Mileage Reimbursements	25,858	22,000	13,828	22,000	22,000
46103 - Employee Other Travel Expenses	1,287	1,500	1,889	1,500	1,500

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
46105 - Employee Evaluations	412	400	412	400	400
46106 - Training	14,105	8,000	2,550	8,000	8,000
46108 - Cellular Phone Charges	6,343	7,000	4,409	6,000	6,000
46110 - Uniforms and Protective Clothing	1,070	2,400	1,395	2,400	2,400
47001 - Postage	2,451	2,500	2,108	2,500	2,500
47002 - Office Supplies	10,209	8,000	7,800	10,000	10,000
47007 - Printing	455	500	569	500	500
47008 - Publications/Instructional Materials	0	500	0	500	500
47012 - Safety Supplies	3,707	4,000	4,424	13,000	5,000
47021 - Assessment Tools	398	600	0	600	600
47049 - Clients Miscellaneous Expense	0	300	47	300	300
48002 - Dues	1,500	2,000	1,727	1,000	1,000
81000 - FICA	111,151	110,572	76,983	100,710	100,710
82000 - Retirement	203,277	238,402	171,836	234,444	234,444
83000 - Health Insurance	248,451	281,582	201,878	281,073	281,073
84000 - Dental Insurance	6,351	6,712	5,148	6,226	6,226
85000 - Workers Compensation	22,605	19,122	19,122	19,893	19,893
***** Account Total:	2,383,763	2,387,735	1,722,446	2,245,423	2,237,423
3141 School-Based Probation					
0000 Core Program					
11000 - Full Time Wages	419,613	413,137	330,337	419,327	419,327
13000 - Overtime	12,075	10,000	4,175	10,000	10,000
14000 - Pay-in-Lieu of Benefit Hours	2,005	1,336	1,336	2,672	2,672
41412 - Alcohol/Drug Testing	823	1,500	678	1,500	1,500
46101 - Employee Meal Reimbursements	208	150	0	150	150
46102 - Employee Mileage Reimbursements	16,487	18,000	9,873	18,000	18,000
46108 - Cellular Phone Charges	2,249	2,700	1,688	2,400	2,400
47008 - Publications/Instructional Materials	0	500	0	300	300
47049 - Clients Miscellaneous Expense	0	0	0	200	200
81000 - FICA	31,897	32,479	24,283	33,055	33,055
82000 - Retirement	67,494	71,975	56,426	78,519	78,519
83000 - Health Insurance	86,287	94,998	73,760	113,873	113,873
84000 - Dental Insurance	1,446	1,645	1,316	1,645	1,645
85000 - Workers Compensation	10,770	13,991	13,991	18,701	18,701

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
***** Account Total:	651,354	662,411	517,863	700,342	700,342
3145 Pre-Trial Release Program					
0000 Core Program					
11000 - Full Time Wages	26,466	27,702	22,279	55,272	55,272
13000 - Overtime	2	0	0	0	0
20006 - Computer Equipment/Software	0	0	1,109	0	0
20101 - Vehicles	0	0	43,023	0	0
40618 - Provision for Pre-Trial Grant	0	164,459	0	69,295	61,295
43001 - Fleet Maintenance	0	0	15	5,000	5,000
45305 - Leased Vehicle and Gas Charges	0	0	43	1,000	1,000
45401 - Small Equipment/Tools	0	0	755	0	0
46101 - Employee Meal Reimbursements	31	150	83	150	150
46102 - Employee Mileage Reimbursements	2,613	2,500	1,463	3,000	3,000
46103 - Employee Other Travel Expenses	0	700	278	700	700
46106 - Training	0	400	0	400	400
46108 - Cellular Phone Charges	375	420	281	850	850
47012 - Safety Supplies	0	0	0	0	8,000
81000 - FICA	1,926	2,120	1,599	4,231	4,231
82000 - Retirement	2,827	3,329	2,635	7,329	7,329
83000 - Health Insurance	87	93	73	12,905	12,905
84000 - Dental Insurance	164	165	132	330	330
85000 - Workers Compensation	418	240	240	346	346
***** Account Total:	34,909	202,278	74,008	160,808	160,808
7330 Electronic Monitoring					
0000 Core Program					
41413 - Electronic Monitoring	0	0	0	0	10,500
***** Account Total:	0	0	0	0	10,500
7360 Youth Court					
0000 Core Program					
11000 - Full Time Wages	0	61,806	49,202	63,927	63,927
43002 - Telephone Shared Service	0	327	101	138	138
43003 - Information Services Shared Service	0	1,892	855	1,306	1,306
43004 - Insurance Shared Service	0	646	328	686	686
43005 - Records Management Shared Service	0	1,214	608	1,182	1,182
43006 - Maintenance Shared Service	0	10,426	0	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
46102 - Employee Mileage Reimbursements	0	1,000	598	1,000	1,000
46108 - Cellular Phone Charges	0	525	282	450	450
47001 - Postage	0	300	169	300	300
47002 - Office Supplies	0	600	964	1,000	1,000
47006 - Operating Supplies	0	2,624	309	2,000	2,000
48002 - Dues	0	100	40	50	50
81000 - FICA	0	4,730	3,500	4,893	4,893
82000 - Retirement	0	8,208	6,474	9,184	9,184
83000 - Health Insurance	0	18,567	14,768	20,526	20,526
84000 - Dental Insurance	0	362	287	356	356
85000 - Workers Compensation	0	939	939	893	893
***** Account Total:	0	114,266	79,424	107,891	107,891
Departmental Appropriation:	3,070,026	3,366,690	2,393,756	3,214,464	3,216,964

----- DEPARTMENTAL SUMMARY -----

Departmental Appropriation:	3,070,026	3,366,690	2,393,756	3,214,464	3,216,964
Departmental Revenue:	1,007,255	1,334,379	788,549	1,313,727	1,319,227
Departmental Net Levy:	2,062,771	2,032,311	1,605,207	1,900,737	1,897,737

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
331 Stop-DWI Program					
Revenue					
0000 Unallocated					
0000 Core Program					
2615.01 - STOP-DWI Fines, New York State	50,114	46,000	30,942	62,000	46,639
2615.03 - STOP-DWI Fines, City of Olean	10,473	7,000	7,495	9,000	7,000
2615.04 - STOP-DWI Fines, City of Salamanca	11,895	8,400	11,039	12,000	8,400
2615.05 - STOP-DWI Fines, Miscellaneous	6,448	0	5,000	0	0
***** Account Total:	78,930	61,400	54,476	83,000	62,039
Departmental Revenue:	78,930	61,400	54,476	83,000	62,039
Appropriation					
3315 Stop-DWI Program					
0000 Core Program					
41612.9 - Traffic Partners, Cat County Sheriff's Office	16,220	0	0	0	0
***** Account Total:	16,220	0	0	0	0
3316 DWI Patrol					
0000 Core Program					
41612.1 - Traffic Partners, Allegany PD	0	597	0	0	0
41612.2 - Traffic Partners, Ellicottville PD	0	597	0	647	647
41612.3 - Traffic Partners, Franklinville PD	0	0	0	647	647
41612.5 - Traffic Partners, Olean PD	0	597	0	647	647
41612.7 - Traffic Partners, Salamanca PD	0	597	0	647	647
41612.9 - Traffic Partners, Cat County Sheriff's Office	30,424	54,537	16,231	40,000	54,693
45401 - Small Equipment/Tools	0	2,400	643	3,028	3,028
46101 - Employee Meal Reimbursements	122	100	0	100	100
46103 - Employee Other Travel Expenses	927	1,300	603	1,200	1,200
47025 - DWI Special Supplies	0	460	0	200	200
48002 - Dues	248	215	214	230	230
***** Account Total:	31,721	61,400	17,691	47,346	62,039
Departmental Appropriation:	47,941	61,400	17,691	47,346	62,039
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	47,941	61,400	17,691	47,346	62,039
Departmental Revenue:	78,930	61,400	54,476	83,000	62,039
Departmental Net Levy:	-30,989	0	-36,785	-35,654	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
363 Weights and Measures					
Revenue					
3630 Weights and Measures					
0000 Core Program					
3389.12 - State Aid, Other Public Safety, Gasoline Testing Reimbursement	3,151	3,905	3,101	3,500	3,500
***** Account Total:	3,151	3,905	3,101	3,500	3,500
Departmental Revenue:	3,151	3,905	3,101	3,500	3,500
Appropriation					
3630 Weights and Measures					
0000 Core Program					
11000 - Full Time Wages	47,296	71,582	53,607	72,082	72,082
13000 - Overtime	10	0	0	0	0
20101 - Vehicles	6,584	0	0	0	0
40202 - NYS/Federal Fees	380	250	0	250	250
41603 - Contracted Services	1,012	1,015	761	1,015	1,015
43001 - Fleet Maintenance	3,521	2,990	2,179	3,828	3,828
43003 - Information Services Shared Service	1,471	1,531	691	1,549	1,549
43004 - Insurance Shared Service	587	625	317	676	676
44101 - Telephone	113	250	50	250	250
45101 - Gasoline	101	150	0	0	0
45202 - Equipment Repair and Maintenance	0	50	0	50	50
45401 - Small Equipment/Tools	51	75	0	75	75
46101 - Employee Meal Reimbursements	38	25	0	25	25
46103 - Employee Other Travel Expenses	721	150	620	780	780
46106 - Training	50	520	50	50	50
46108 - Cellular Phone Charges	375	400	250	400	400
47001 - Postage	50	50	31	50	50
47002 - Office Supplies	9	150	0	50	50
47006 - Operating Supplies	0	100	0	50	50
47007 - Printing	0	100	169	750	750
47068 - Gasoline Testing Program	230	200	158	200	200
48002 - Dues	100	100	125	100	100
63001 - Capital Lease Principal	5,922	10,151	7,613	10,151	10,151
73001 - Capital Lease Interest	1,594	2,595	1,946	2,595	2,595
81000 - FICA	3,388	5,477	3,816	5,516	5,516

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
82000 - Retirement	5,154	8,924	6,675	9,731	9,731
83000 - Health Insurance	14,345	22,478	16,895	25,362	25,362
84000 - Dental Insurance	222	329	247	329	329
85000 - Workers Compensation	688	632	632	619	619
***** Account Total:	94,012	130,899	96,832	136,533	136,533
Departmental Appropriation:	94,012	130,899	96,832	136,533	136,533

DEPARTMENTAL SUMMARY

Departmental Appropriation:	94,012	130,899	96,832	136,533	136,533
Departmental Revenue:	3,151	3,905	3,101	3,500	3,500
Departmental Net Levy:	90,861	126,994	93,731	133,033	133,033

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
364 Emergency Services					
Revenue					
3640 Emergency Services					
0000 Core Program					
2705.07 - Gifts And Donations, SW Regional EMS Council	0	1,500	0	1,500	1,500
2705.08 - Gifts And Donations, Emergency Services	500	500	526	500	500
***** Account Total:	500	2,000	526	2,000	2,000
3642 EMPG					
2023 2022-2024					
4305.01 - Federal Aid, Civil Defense, Civil Defense	24,051	0	0	0	0
2024 2023-2025					
4305.01 - Federal Aid, Civil Defense, Civil Defense	8,106	32,121	15,843	0	0
2025 2024-2026					
4305.01 - Federal Aid, Civil Defense, Civil Defense	0	0	0	36,693	36,693
***** Account Total:	32,157	32,121	15,843	36,693	36,693
3645 Homeland Security (SLETPP)					
3642 2022 Homeland Security					
4389.01 - Federal Aid, Other Public Safety, Homeland Security	21,945	0	-819	0	0
3643 2023 Homeland Security					
4389.01 - Federal Aid, Other Public Safety, Homeland Security	36,184	0	4,836	0	0
3644 2024 Homeland Security					
4389.01 - Federal Aid, Other Public Safety, Homeland Security	55,000	74,280	0	0	0
3645 2025 Homeland Security					
4389.01 - Federal Aid, Other Public Safety, Homeland Security	0	0	0	74,580	74,580
***** Account Total:	113,129	74,280	4,017	74,580	74,580
4030 Emergency Medical Services					
0000 Core Program					
1689.01 - Other Health Departmental Income, CPR Course Fees	12,665	16,000	8,445	16,000	13,000
1689.02 - Other Health Departmental Income, EMS Course Fees	1,050	7,325	0	7,325	2,000
1689.04 - Other Health Departmental Income, CME Course Fees	16,203	34,122	16,165	34,122	17,000
1689.05 - Other Health Departmental Income, EMS Director Fees	34,142	35,526	448	45,136	45,136
3450.05 - State Aid, Public Health, Other, Emergency Medical Services	57,800	59,900	42,350	59,900	59,900
***** Account Total:	121,860	152,873	67,408	162,483	137,036
Departmental Revenue:	267,646	261,274	87,794	275,756	250,309
Appropriation					
0000 Unallocated					

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
0000 Core Program					
48403 - Unclassified	552	0	451	0	0
***** Account Total:	552	0	451	0	0
3640 Emergency Services					
0000 Core Program					
11000 - Full Time Wages	190,376	194,541	133,706	190,892	190,892
14000 - Pay-in-Lieu of Benefit Hours	5,731	5,732	0	0	0
20006 - Computer Equipment/Software	7,025	0	0	0	0
41226 - CISM Program	750	1,500	750	1,500	1,500
41603 - Contracted Services	2,168	885	664	1,039	465
43001 - Fleet Maintenance	14,722	11,000	8,050	12,481	12,481
43002 - Telephone Shared Service	4,024	4,743	1,471	4,850	4,850
43003 - Information Services Shared Service	17,048	15,926	7,193	13,456	13,456
43004 - Insurance Shared Service	7,062	5,767	2,926	6,406	6,406
43005 - Records Management Shared Service	386	411	206	406	406
43006 - Maintenance Shared Service	59,913	60,352	44,519	65,081	65,081
44101 - Telephone	5,427	5,300	3,999	5,300	5,300
45201 - Outside Vehicle Repair	0	0	0	48	0
45202 - Equipment Repair and Maintenance	377	200	0	200	200
45203 - Software Licenses and Maintenance	17,419	0	0	0	0
45204 - Radio Repair and Maintenance	20	1,300	1,483	1,300	1,300
45310 - Copy Machine Lease	0	100	0	100	100
45401 - Small Equipment/Tools	0	0	520	0	0
46101 - Employee Meal Reimbursements	0	25	0	0	0
46102 - Employee Mileage Reimbursements	297	100	0	100	100
46103 - Employee Other Travel Expenses	618	350	100	350	350
46106 - Training	2,841	1,500	0	1,500	1,500
46108 - Cellular Phone Charges	5,211	5,000	3,775	5,000	5,000
46110 - Uniforms and Protective Clothing	657	1,300	147	1,300	1,300
47001 - Postage	168	200	124	150	150
47002 - Office Supplies	2,415	1,500	1,346	2,000	2,000
47008 - Publications/Instructional Materials	197	250	165	200	200
47080 - Food and Supplies for Emergency Meals	69	0	0	0	0
48002 - Dues	200	235	325	360	360

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
63001 - Capital Lease Principal	11,434	6,467	4,851	10,274	6,467
73001 - Capital Lease Interest	996	630	472	1,744	629
81000 - FICA	15,077	15,325	9,512	14,607	14,607
82000 - Retirement	14,442	16,331	12,978	17,560	17,560
83000 - Health Insurance	59,137	57,868	43,039	62,994	62,994
84000 - Dental Insurance	980	909	659	896	896
85000 - Workers Compensation	5,529	4,685	4,685	3,576	3,576
***** Account Total:	452,716	420,432	287,665	425,670	420,126
3642 EMPG					
2019 2018-2020					
11000 - Full Time Wages	0	0	50	0	0
81000 - FICA	0	0	4	0	0
83000 - Health Insurance	0	0	8	0	0
2023 2022-2024					
11000 - Full Time Wages	23,246	0	43,124	0	0
81000 - FICA	804	0	3,241	0	0
83000 - Health Insurance	0	0	6,562	0	0
84000 - Dental Insurance	0	0	131	0	0
2024 2023-2025					
11000 - Full Time Wages	7,530	26,153	0	0	0
41603 - Contracted Services	0	10	0	0	0
81000 - FICA	576	2,002	0	0	0
83000 - Health Insurance	0	3,877	0	0	0
84000 - Dental Insurance	0	79	0	0	0
2025 2024-2026					
11000 - Full Time Wages	0	0	0	29,802	29,802
81000 - FICA	0	0	0	2,281	2,281
83000 - Health Insurance	0	0	0	4,518	4,518
84000 - Dental Insurance	0	0	0	92	92
***** Account Total:	32,156	32,121	53,120	36,693	36,693
3645 Homeland Security (SLETPP)					
3640 2020 Homeland Security					
11000 - Full Time Wages	0	0	81	0	0
81000 - FICA	0	0	6	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
82000 - Retirement	0	0	16	0	0
83000 - Health Insurance	0	0	29	0	0
3642 2022 Homeland Security					
11000 - Full Time Wages	17,765	0	39,593	0	0
20207 - Homeland Security Equipment	0	0	14,900	0	0
45203 - Software Licenses and Maintenance	0	0	7,890	0	0
45401 - Small Equipment/Tools	0	0	12,173	0	0
81000 - FICA	1,966	0	2,731	0	0
82000 - Retirement	2,213	0	7,534	0	0
83000 - Health Insurance	0	0	14,686	0	0
84000 - Dental Insurance	0	0	213	0	0
3643 2023 Homeland Security					
11000 - Full Time Wages	28,843	0	0	0	0
81000 - FICA	2,207	0	0	0	0
82000 - Retirement	5,134	0	0	0	0
3644 2024 Homeland Security					
11000 - Full Time Wages	0	34,203	0	0	0
20101 - Vehicles	58,548	0	0	0	0
45203 - Software Licenses and Maintenance	0	18,004	17,419	0	0
81000 - FICA	0	2,617	0	0	0
82000 - Retirement	0	6,541	0	0	0
83000 - Health Insurance	0	12,730	0	0	0
84000 - Dental Insurance	0	185	0	0	0
3645 2025 Homeland Security					
11000 - Full Time Wages	0	0	0	33,562	33,562
45203 - Software Licenses and Maintenance	0	0	0	17,419	17,419
81000 - FICA	0	0	0	2,568	2,568
82000 - Retirement	0	0	0	6,886	6,886
83000 - Health Insurance	0	0	0	13,965	13,965
84000 - Dental Insurance	0	0	0	180	180
***** Account Total:	116,676	74,280	117,271	74,580	74,580
4030 Emergency Medical Services					
0000 Core Program					
11000 - Full Time Wages	61,713	73,630	46,756	74,695	74,695

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
41255 - CPR Instructors	3,970	3,500	3,550	3,500	3,500
41256 - EMT Instructors	34,418	29,000	19,492	29,000	29,000
41603 - Contracted Services	18,997	18,500	19,066	22,688	22,688
45310 - Copy Machine Lease	594	500	831	500	500
45401 - Small Equipment/Tools	404	0	0	0	0
46108 - Cellular Phone Charges	1,141	0	1,170	0	0
47002 - Office Supplies	436	300	511	300	300
47078 - CPR Supplies	13,464	11,000	9,834	11,000	11,000
47079 - EMT Supplies	1,073	1,000	3,391	1,000	1,000
48004 - Permits and Fees	0	0	200	0	0
81000 - FICA	3,406	5,442	3,466	5,659	5,659
82000 - Retirement	8,253	10,948	6,402	12,022	12,022
83000 - Health Insurance	23,310	11,980	5,000	13,809	13,809
84000 - Dental Insurance	409	228	116	233	233
85000 - Workers Compensation	1,587	0	0	807	807
***** Account Total:	173,175	166,028	119,785	175,213	175,213
Departmental Appropriation:	775,275	692,861	578,292	712,156	706,612
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	775,275	692,861	578,292	712,156	706,612
Departmental Revenue:	267,646	261,274	87,794	275,756	250,309
Departmental Net Levy:	507,629	431,587	490,498	436,400	456,303

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
401 Health					
Revenue					
0000 Unallocated					
0000 Core Program					
3401 - State Aid, Public Health	0	0	1,339,597	0	0
***** Account Total:	0	0	1,339,597	0	0
4010 Health Administration					
0000 Core Program					
1338 - Van Per Diem	989	44,000	43,469	50,000	50,000
3401 - State Aid, Public Health	286,620	265,889	-96,038	233,099	158,451
***** Account Total:	287,609	309,889	-52,569	283,099	208,451
4015 Health Education					
0000 Core Program					
1378.H - DCS Reimbursement Opioid Abatement, Health	0	7,501	0	0	0
3401 - State Aid, Public Health	68,797	63,614	-21,962	56,523	23,863
4018 Veggie Wheels Grant					
2705 - Gifts And Donations	3,800	10,000	258,950	10,000	10,000
4019 JUUL Settlement					
2690.05 - Other Compensation For Loss, JUUL Settlement	0	0	0	58,448	58,448
***** Account Total:	72,597	81,115	236,988	124,971	92,311
4017 Nursing					
4034 Community Health Nursing					
1601.04 - Public Health Fees, Health Clinic Fees	0	500	0	500	500
1601.05 - Public Health Fees, Employee Physicals	2,207	13,000	5,713	13,000	13,000
1601.06 - Public Health Fees, Cancer Screening	252	1,000	89	1,000	1,000
1601.07 - Public Health Fees, Adult Vaccines	275,828	142,000	34,877	142,000	142,000
1601.08 - Public Health Fees, Gardasil Vaccines	2,857	1,500	1,803	1,500	1,500
1601.09 - Public Health Fees, Hepatitis B Vaccines	2,458	4,500	3,701	4,500	4,500
1601.10 - Public Health Fees, Rabies Vaccines	124,897	77,500	56,734	77,500	77,500
3401 - State Aid, Public Health	529,870	479,946	-178,418	459,563	370,719
3450.02 - State Aid, Public Health, Other, Rabies Human Treatment	22,184	22,000	7,536	22,000	22,000
4401.02 - Federal Aid, Public Health, Immunization Initiative	35,854	38,213	24,218	38,213	38,213
4035 Family Planning					
1601.02 - Public Health Fees, Family Planning Fees	39,085	95,000	27,644	95,000	95,000
3450.10 - State Aid, Public Health, Other, Family Planning	377,358	389,188	190,890	389,188	297,027

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
4036 Home Care					
1366 - YB Reimbursement Early Intervention Admin	59,452	50,588	41,731	0	0
1610.01 - Home Nursing Charges, Medicare	3,882,594	4,250,000	2,246,584	4,250,000	3,725,000
***** Account Total:	5,354,896	5,564,935	2,463,102	5,493,964	4,787,959
4025 Laboratory					
0000 Core Program					
1615 - Laboratory Fees	213,715	208,750	147,630	208,750	208,750
3401 - State Aid, Public Health	82,538	83,700	-27,567	85,241	85,241
***** Account Total:	296,253	292,450	120,063	293,991	293,991
4059 Early Intervention Program					
0000 Core Program					
1353 - DSS Reimbursement EI Admin	320,946	200,000	143,848	300,000	300,000
1621.01 - Early Intervention Fees for Service, EI Fees for Services	59,426	55,000	26,056	55,000	55,000
1621.02 - Early Intervention Fees for Service, EI SC Medicaid	86,207	125,350	18,319	125,350	125,350
3449.01 - State Aid, Early Intervention, Service Coordination	21,031	20,000	-449	20,000	20,000
3449.02 - State Aid, Early Intervention, Services	154,269	125,000	0	125,000	125,000
4451.01 - Federal Aid, Early Intervention, EI Administration	66,532	51,959	19,085	51,959	51,959
4451.03 - Federal Aid, Early Intervention, Respite Services ECP	0	2,650	0	2,650	2,650
4046 Physically Handicapped					
1605 - Charges For Care of Handicapped Children	0	4,000	0	4,000	4,000
3446 - State Aid, Handicapped Children	2,174	5,000	-1,326	5,000	5,000
4050 CSHCN					
3401 - State Aid, Public Health	7,353	3,806	-2,455	5,145	5,145
4451.02 - Federal Aid, Early Intervention, CSHCN Grant	62,069	59,784	35,742	59,784	59,784
***** Account Total:	780,007	652,549	238,820	753,888	753,888
4082 WIC Program					
0000 Core Program					
2705 - Gifts And Donations	0	0	500	0	0
4482 - Federal Aid, WIC Program	658,424	636,223	356,182	660,500	660,500
***** Account Total:	658,424	636,223	356,682	660,500	660,500
4090 Environmental Health					
0000 Core Program					
1601.03 - Public Health Fees, Environmental Health Fees	274,619	300,000	254,854	300,000	300,000
3401 - State Aid, Public Health	502,492	425,876	-165,258	452,595	374,037
3450.06 - State Aid, Public Health, Other, Rabies Specimen Preparation	1,346	1,000	1,380	1,000	1,000

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
3450.07 - State Aid, Public Health, Other, Drinking Water Enhancement	131,306	132,009	60,538	129,009	129,009
4401.04 - Federal Aid, Public Health, DEC Grant	3,413	3,600	0	3,600	3,600
4401.05 - Federal Aid, Public Health, Well/Septic Assistance Grant	345,504	0	5,451	250,000	250,000
4042 Rabies Clinic					
2705 - Gifts And Donations	2,631	1,800	3,073	2,400	2,400
3401 - State Aid, Public Health	884	848	-294	649	649
3450.08 - State Aid, Public Health, Other, Rabies Clinics	12,009	11,805	6,031	11,805	11,805
4068 Insect Control					
2280.01 - Health Services, Other Governments, Insect Control	61,268	63,106	71,035	71,036	71,036
3401 - State Aid, Public Health	12,353	11,149	-4,127	12,162	12,162
4072 ATUPA Grant					
3450.09 - State Aid, Public Health, Other, ATUPA Grant	36,068	31,954	9,962	33,450	33,450
4073 Lead Screening Grant					
1601.12 - Public Health Fees, Lead Screening	0	0	60	0	0
2705 - Gifts And Donations	2,000	0	0	0	0
3401 - State Aid, Public Health	40,629	30,434	-13,173	8,189	8,189
3450.03 - State Aid, Public Health, Other, Lead Screening Grant	41,825	61,900	19,787	61,900	61,900
4074 Healthy Neighborhoods Grant					
3450.13 - State Aid, Public Health, Other, Healthy Neighborhoods Grant	247,081	263,301	52,387	263,301	263,301
4075 Lead Hazard Reduction Grant					
4401.08 - Federal Aid, Public Health, Lead Hazard Reduction Grant	259,504	531,519	247,851	1,750,000	1,750,000
***** Account Total:	1,974,932	1,870,301	549,557	3,351,096	3,272,538
4095 PHEP Grant					
0000 Core Program					
1378.H - DCS Reimbursement Opioid Abatement, Health	0	13,000	0	0	0
3401 - State Aid, Public Health	31,193	30,523	-9,935	31,863	31,863
4401.06 - Federal Aid, Public Health, BT Grant	74,825	77,196	41,620	77,196	77,196
***** Account Total:	106,018	120,719	31,685	109,059	109,059
4096 Public Health Corps Grant					
0000 Core Program					
4401.13 - Federal Aid, Public Health, Public Health Corps Grant	258,156	0	0	0	0
***** Account Total:	258,156	0	0	0	0
4097 Public Health Workforce Grant					
0000 Core Program					
4401.15 - Federal Aid, Public Health, Public Health Workforce Grant	37,291	139,296	80,378	139,296	139,296

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
***** Account Total:	37,291	139,296	80,378	139,296	139,296
Departmental Revenue:	9,826,183	9,667,477	5,364,303	11,209,864	10,317,993
Appropriation					
4010 Health Administration					
0000 Core Program					
11000 - Full Time Wages	467,695	460,447	296,662	430,121	295,516
12000 - Part Time Wages	62,939	72,193	57,606	72,193	72,193
13000 - Overtime	90	450	42	450	450
14000 - Pay-in-Lieu of Benefit Hours	7,166	13,618	45,813	14,949	14,949
20006 - Computer Equipment/Software	6,355	0	166	0	0
20101 - Vehicles	0	44,000	0	50,000	50,000
41231 - Limited English Proficiency	9	2,000	118	2,000	2,000
41233 - Professional Services	1,000	1,000	1,000	1,000	1,000
41603 - Contracted Services	1,064	0	0	0	0
43001 - Fleet Maintenance	2,706	3,000	1,342	2,140	2,140
43002 - Telephone Shared Service	2,150	2,660	825	2,744	2,744
43003 - Information Services Shared Service	32,470	32,470	14,665	30,041	30,041
43004 - Insurance Shared Service	19,143	19,128	9,705	20,743	20,743
43005 - Records Management Shared Service	12,435	12,843	6,432	12,050	12,050
43006 - Maintenance Shared Service	48,706	44,510	33,241	44,612	44,612
44101 - Telephone	732	1,600	716	1,600	1,600
45101 - Gasoline	658	750	182	750	750
45201 - Outside Vehicle Repair	4,165	2,000	7,478	3,000	3,000
45202 - Equipment Repair and Maintenance	224	200	0	200	200
45203 - Software Licenses and Maintenance	2,150	2,150	2,480	2,150	2,150
45310 - Copy Machine Lease	202	500	113	500	500
45401 - Small Equipment/Tools	1,130	920	138	750	750
46101 - Employee Meal Reimbursements	77	100	112	100	100
46102 - Employee Mileage Reimbursements	0	100	0	100	100
46103 - Employee Other Travel Expenses	1,148	900	1,812	900	900
46106 - Training	0	500	0	500	500
46108 - Cellular Phone Charges	1,726	1,900	992	1,900	1,900
47001 - Postage	40	500	99	500	500
47002 - Office Supplies	3,283	4,000	1,637	4,000	4,000

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
47006 - Operating Supplies	1,756	2,000	705	2,000	2,000
47007 - Printing	0	50	0	50	50
47008 - Publications/Instructional Materials	428	550	93	550	550
48001 - Advertising	0	300	38	300	300
48002 - Dues	6,006	6,050	6,139	6,213	6,213
48003 - Meeting Expenses	0	1,300	0	1,300	1,300
48004 - Permits and Fees	5,600	5,600	5,600	5,600	5,600
63001 - Capital Lease Principal	3,416	0	0	0	0
73001 - Capital Lease Interest	226	0	0	0	0
81000 - FICA	39,417	41,602	29,425	39,613	29,315
82000 - Retirement	74,627	81,040	51,906	74,976	56,806
83000 - Health Insurance	92,074	101,392	60,132	100,234	56,595
84000 - Dental Insurance	1,904	1,832	1,330	1,832	1,187
85000 - Workers Compensation	7,540	7,699	7,699	7,210	7,210
87000 - Employee Tuition Reimbursement	900	0	900	0	0
4011 Board of Health					
41203 - Administrative Hearing Officer	1,400	3,000	806	3,000	3,000
48003 - Meeting Expenses	6,752	6,000	5,530	6,000	6,000
***** Account Total:	921,509	982,854	653,679	948,871	741,514
4015 Health Education					
0000 Core Program					
11000 - Full Time Wages	97,142	99,184	31,391	93,925	35,004
13000 - Overtime	1,182	600	66	600	600
14000 - Pay-in-Lieu of Benefit Hours	0	0	3,028	0	0
20006 - Computer Equipment/Software	1,020	0	0	0	0
41605.08 - Contracted Services, Health, Community Health Assessment	0	10,000	8,864	0	0
43002 - Telephone Shared Service	250	309	96	318	318
43003 - Information Services Shared Service	3,771	3,771	1,703	3,489	3,489
43004 - Insurance Shared Service	1,459	1,457	739	1,580	1,580
43006 - Maintenance Shared Service	3,686	3,391	2,532	3,399	3,399
44101 - Telephone	85	400	151	400	400
44205 - Booth Rental	375	500	375	500	500
45203 - Software Licenses and Maintenance	1,202	0	0	1,205	1,205
45301 - Van Per Diem	1,380	1,000	886	1,250	1,250

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
45310 - Copy Machine Lease	147	250	128	250	250
45401 - Small Equipment/Tools	170	170	0	170	170
46101 - Employee Meal Reimbursements	0	0	71	0	0
46102 - Employee Mileage Reimbursements	1,433	400	574	800	800
46103 - Employee Other Travel Expenses	0	600	324	600	600
46108 - Cellular Phone Charges	750	500	270	750	750
47001 - Postage	38	50	0	50	50
47002 - Office Supplies	2,338	750	418	750	750
47006 - Operating Supplies	1,965	6,800	1,942	2,000	2,000
47007 - Printing	0	1,100	0	100	100
47008 - Publications/Instructional Materials	63	100	14	100	100
48001 - Advertising	0	1,901	0	400	400
48003 - Meeting Expenses	0	1,000	0	1,000	1,000
81000 - FICA	7,139	7,637	2,620	7,234	2,725
82000 - Retirement	10,712	12,468	3,846	12,792	4,835
83000 - Health Insurance	15,319	16,878	11	19,004	0
84000 - Dental Insurance	329	329	23	329	0
85000 - Workers Compensation	1,092	1,202	1,202	1,318	1,318
4018 Veggie Wheels Grant					
20101 - Vehicles	0	0	236,765	0	0
41603 - Contracted Services	2,862	6,500	6,882	6,500	6,500
43001 - Fleet Maintenance	0	1,500	841	1,385	1,385
45101 - Gasoline	0	1,000	0	1,000	1,000
46102 - Employee Mileage Reimbursements	272	0	47	0	0
47006 - Operating Supplies	666	1,000	2,196	1,115	1,115
4019 JUUL Settlement					
41603 - Contracted Services	0	0	0	58,448	58,448
***** Account Total:	156,847	182,747	308,005	222,761	132,041
4017 Nursing					
4034 Community Health Nursing					
11000 - Full Time Wages	451,719	471,076	357,413	424,818	243,140
12000 - Part Time Wages	41,996	40,262	27,503	19,903	19,903
13000 - Overtime	10,478	6,000	6,926	8,000	8,000
14000 - Pay-in-Lieu of Benefit Hours	3,455	1,800	919	31,031	31,031

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
40202 - NYS/Federal Fees	200	0	730	0	0
41208 - Audit Services Contracted	500	4,000	0	0	0
41233 - Professional Services	206	100	127	100	100
41258 - Electronic Medical Records	14,591	15,325	12,646	15,935	15,935
41406 - Contracted Computer Services	1,644	1,800	1,829	1,800	1,800
41416 - Lab Testing - STD	7,852	9,000	6,060	9,000	9,000
41642 - Rabies Post Exposure Services	4,061	0	50	0	0
43002 - Telephone Shared Service	1,014	1,253	389	1,292	1,292
43003 - Information Services Shared Service	15,292	15,293	6,907	14,149	14,149
43004 - Insurance Shared Service	6,065	6,060	3,075	6,573	6,573
43006 - Maintenance Shared Service	19,193	20,170	15,063	20,413	20,413
44101 - Telephone	978	1,500	1,196	1,500	1,500
44105 - Waste Disposal	123	300	76	300	300
44203 - Office Rental	1,226	1,370	1,423	1,500	1,500
45202 - Equipment Repair and Maintenance	106	800	0	800	800
45301 - Van Per Diem	634	1,000	701	1,000	1,000
45310 - Copy Machine Lease	195	500	147	500	500
45401 - Small Equipment/Tools	424	1,170	508	1,000	1,000
46101 - Employee Meal Reimbursements	13	50	119	50	50
46102 - Employee Mileage Reimbursements	4,255	5,000	4,518	5,000	5,000
46103 - Employee Other Travel Expenses	18	200	0	200	200
46106 - Training	80	200	80	200	200
46108 - Cellular Phone Charges	2,160	1,800	1,692	2,275	2,275
47001 - Postage	1,283	1,200	426	1,200	1,200
47002 - Office Supplies	542	1,000	408	1,000	1,000
47006 - Operating Supplies	901	1,300	884	1,300	1,300
47007 - Printing	0	250	27	250	250
47008 - Publications/Instructional Materials	545	550	116	550	550
47035 - Medical Supplies	2,237	4,000	3,106	4,000	4,000
47041.01 - Vaccines, Adult Vaccines	117,078	50,000	94,785	50,000	50,000
47041.02 - Vaccines, Gardasil Vaccines	2,818	4,000	2,985	4,000	4,000
47041.03 - Vaccines, Hepatitis B Vaccines	4,710	5,000	3,507	5,000	5,000
47041.04 - Vaccines, Influenza Vaccines	59,046	60,000	41,369	60,000	60,000
47041.05 - Vaccines, Rabies Vaccines	192,468	145,000	130,781	145,000	145,000

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
47044 - TB Treatment	3,309	3,000	4,205	3,000	3,000
48001 - Advertising	880	1,000	925	1,000	1,000
48342 - Centralized Finance Chargebacks	0	0	0	0	21,402
81000 - FICA	37,289	39,739	28,766	37,022	23,120
82000 - Retirement	65,039	75,272	57,215	69,657	42,716
83000 - Health Insurance	90,458	92,910	70,674	111,367	66,441
84000 - Dental Insurance	1,837	1,878	1,433	1,709	966
85000 - Workers Compensation	14,069	8,516	8,516	6,901	6,901
4035 Family Planning					
11000 - Full Time Wages	193,904	248,179	180,643	220,010	164,277
12000 - Part Time Wages	15,394	6,619	0	6,619	6,619
13000 - Overtime	1,633	5,100	950	5,100	5,100
14000 - Pay-in-Lieu of Benefit Hours	10,365	1,000	2,756	0	0
20006 - Computer Equipment/Software	11,853	0	0	0	0
20202 - Medical Equipment	6,211	0	0	0	0
41208 - Audit Services Contracted	6,600	2,500	0	7,400	7,400
41216 - Physician Services	4,800	4,800	3,600	4,800	4,800
41233 - Professional Services	0	250	0	250	250
41234 - Pharmacy Consultant	280	1,000	423	1,000	1,000
41258 - Electronic Medical Records	8,699	7,550	6,228	7,850	7,850
41406 - Contracted Computer Services	1,300	2,000	1,695	2,000	2,000
41417 - Laboratory and Diagnostic Services	5,023	18,000	3,122	18,000	18,000
43002 - Telephone Shared Service	764	944	293	973	973
43003 - Information Services Shared Service	11,521	11,522	5,204	10,660	10,660
43004 - Insurance Shared Service	6,072	6,067	3,078	6,580	6,580
43006 - Maintenance Shared Service	20,535	24,659	18,416	25,127	25,127
44101 - Telephone	893	2,000	1,111	2,000	2,000
44105 - Waste Disposal	123	500	63	500	500
44203 - Office Rental	4,290	4,760	4,979	5,200	5,200
45202 - Equipment Repair and Maintenance	232	400	265	400	400
45301 - Van Per Diem	1,465	2,000	1,559	2,000	2,000
45310 - Copy Machine Lease	77	500	42	500	500
45401 - Small Equipment/Tools	440	250	1,243	500	500
46101 - Employee Meal Reimbursements	188	50	0	50	50

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
46102 - Employee Mileage Reimbursements	2,002	2,500	4,847	2,500	2,500
46103 - Employee Other Travel Expenses	595	500	596	500	500
46106 - Training	795	750	0	750	750
46108 - Cellular Phone Charges	882	750	762	1,125	1,125
47001 - Postage	76	750	92	750	750
47002 - Office Supplies	688	1,800	465	1,800	1,800
47006 - Operating Supplies	1,596	1,000	1,243	1,626	1,626
47007 - Printing	0	250	27	250	250
47008 - Publications/Instructional Materials	235	500	51	500	500
47035 - Medical Supplies	32,254	30,000	21,209	32,750	32,750
48001 - Advertising	708	2,500	550	2,500	2,500
81000 - FICA	16,439	19,967	13,681	17,735	13,469
82000 - Retirement	23,703	33,839	23,367	32,985	24,180
83000 - Health Insurance	28,962	34,110	24,947	57,125	34,064
84000 - Dental Insurance	587	811	587	807	511
85000 - Workers Compensation	2,883	3,516	3,516	2,966	2,966
4036 Home Care					
11000 - Full Time Wages	2,661,155	2,697,310	1,980,548	2,276,154	1,376,091
12000 - Part Time Wages	84,257	85,224	68,264	41,906	41,906
13000 - Overtime	151,399	110,000	94,964	110,000	110,000
14000 - Pay-in-Lieu of Benefit Hours	6,519	9,290	6,763	4,000	29,128
20006 - Computer Equipment/Software	7,558	0	0	0	0
40202 - NYS/Federal Fees	709	0	730	0	0
40203 - Cash Receipts Assessment	13,272	15,750	9,127	15,750	15,750
41208 - Audit Services Contracted	13,750	15,000	13,000	15,000	15,000
41220 - Nursing Services Contracted	5,502	20,000	0	10,000	10,000
41221 - Occupational Therapy Contracted	207,134	220,000	162,567	220,000	220,000
41222 - Physical Therapy Contracted	825,782	850,000	569,411	850,000	850,000
41223 - Speech Therapy Contracted	8,833	10,000	10,377	10,000	10,000
41225 - Dietician/Nutrition Services	0	700	0	700	700
41233 - Professional Services	226	250	172	250	250
41250 - Electronic Medication Management	0	300	0	300	300
41406 - Contracted Computer Services	87,596	92,925	66,555	95,220	95,220
41408 - Emergency Contact	0	450	0	450	450

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
41431 - CMS Mandatory Surveys Contracted	5,820	6,000	3,972	6,000	6,000
41634 - Home Health Aides	15,538	14,500	13,096	14,500	14,500
43002 - Telephone Shared Service	4,637	5,734	1,778	5,909	5,909
43003 - Information Services Shared Service	69,968	69,969	31,602	64,735	64,735
43004 - Insurance Shared Service	17,467	17,452	8,855	18,927	18,927
43006 - Maintenance Shared Service	52,391	53,730	40,127	54,295	54,295
44101 - Telephone	2,844	3,950	4,013	3,950	3,950
44105 - Waste Disposal	249	500	139	500	500
44203 - Office Rental	6,751	7,500	7,824	7,500	7,500
45202 - Equipment Repair and Maintenance	871	1,000	0	1,000	1,000
45301 - Van Per Diem	1,016	1,000	547	1,000	1,000
45310 - Copy Machine Lease	1,413	1,500	1,342	1,500	1,500
45401 - Small Equipment/Tools	888	1,100	1,229	1,100	1,100
46101 - Employee Meal Reimbursements	0	50	0	50	50
46102 - Employee Mileage Reimbursements	120,689	96,000	99,220	101,000	101,000
46103 - Employee Other Travel Expenses	983	1,000	790	1,000	1,000
46106 - Training	180	2,400	369	2,400	2,400
46108 - Cellular Phone Charges	11,899	12,300	8,509	12,300	12,300
47001 - Postage	1,245	2,000	584	2,000	2,000
47002 - Office Supplies	9,878	9,000	5,655	9,000	9,000
47006 - Operating Supplies	1,332	1,500	1,477	1,500	1,500
47007 - Printing	4,593	4,000	184	4,000	4,000
47008 - Publications/Instructional Materials	2,632	1,500	659	1,500	1,500
47035 - Medical Supplies	57,169	42,500	41,284	47,500	47,500
47057 - Served Meals	0	300	0	300	300
48001 - Advertising	1,100	1,200	1,100	1,200	1,200
48002 - Dues	8,500	8,500	9,500	10,500	10,500
48342 - Centralized Finance Chargebacks	0	0	0	0	112,569
81000 - FICA	210,708	222,028	155,494	186,084	119,141
82000 - Retirement	369,324	419,105	303,668	378,819	245,985
83000 - Health Insurance	598,941	650,385	486,416	611,251	404,023
84000 - Dental Insurance	12,258	12,438	9,126	10,151	6,109
85000 - Workers Compensation	46,456	44,105	44,105	41,652	41,652
87000 - Employee Tuition Reimbursement	3,000	0	0	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
4038 Ancillary Health Services					
81000 - FICA	0	0	4	0	0
82000 - Retirement	0	0	11	0	0
83000 - Health Insurance	0	0	24	0	0
***** Account Total:	7,322,486	7,426,282	5,497,016	6,807,336	5,294,974
4025 Laboratory					
0000 Core Program					
11000 - Full Time Wages	244,408	236,168	188,080	235,568	235,568
12000 - Part Time Wages	25,364	25,365	20,487	25,365	25,365
13000 - Overtime	41	1,000	39	1,000	1,000
14000 - Pay-in-Lieu of Benefit Hours	0	1,000	0	0	0
20006 - Computer Equipment/Software	3,120	0	0	0	0
40202 - NYS/Federal Fees	4,218	4,950	4,804	4,950	4,950
41233 - Professional Services	30	250	0	250	250
41406 - Contracted Computer Services	1,650	1,800	1,382	1,800	1,800
41417 - Laboratory and Diagnostic Services	51,028	30,000	40,574	30,000	30,000
43002 - Telephone Shared Service	888	1,099	341	1,132	1,132
43003 - Information Services Shared Service	13,407	13,407	6,055	12,404	12,404
43004 - Insurance Shared Service	14,908	14,895	7,558	16,154	16,154
43006 - Maintenance Shared Service	37,911	34,663	25,887	34,742	34,742
44101 - Telephone	302	400	731	400	400
44105 - Waste Disposal	171	500	158	500	500
45202 - Equipment Repair and Maintenance	13,473	23,800	19,335	23,800	23,800
45301 - Van Per Diem	4,864	3,500	4,780	3,500	3,500
45310 - Copy Machine Lease	240	300	226	300	300
45401 - Small Equipment/Tools	0	320	0	320	320
46102 - Employee Mileage Reimbursements	139	250	0	250	250
46103 - Employee Other Travel Expenses	0	50	0	50	50
46106 - Training	0	50	0	50	50
46108 - Cellular Phone Charges	375	400	250	400	400
47001 - Postage	393	500	306	500	500
47002 - Office Supplies	644	1,000	593	1,000	1,000
47006 - Operating Supplies	55,284	55,000	62,345	55,000	55,000
47007 - Printing	0	200	0	200	200

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
47008 - Publications/Instructional Materials	268	200	58	200	200
47045 - Laboratory Expenses	3,164	2,300	3,240	2,900	2,900
63001 - Capital Lease Principal	9,388	0	1,733	0	0
73001 - Capital Lease Interest	297	0	688	0	0
81000 - FICA	19,600	20,165	15,083	20,043	20,043
82000 - Retirement	33,269	36,080	28,470	38,798	38,798
83000 - Health Insurance	56,926	61,925	49,620	69,736	69,736
84000 - Dental Insurance	1,204	1,152	921	1,152	1,152
85000 - Workers Compensation	3,947	3,776	3,776	3,617	3,617
***** Account Total:	600,921	576,465	487,520	586,081	586,081
4059 Early Intervention Program					
0000 Core Program					
11000 - Full Time Wages	319,682	325,761	259,724	328,895	283,201
13000 - Overtime	3,806	500	390	3,000	3,000
14000 - Pay-in-Lieu of Benefit Hours	38,993	2,035	2,778	1,435	1,435
20006 - Computer Equipment/Software	391	0	0	0	0
40407.01 - Evaluations, Core Evaluations	30,761	20,000	48,230	20,000	20,000
40407.02 - Evaluations, Supplemental Evaluations	1,677	2,000	335	2,000	2,000
41012 - Transportation Coordinator	10,431	14,000	8,089	14,000	14,000
41221 - Occupational Therapy Contracted	39,347	30,000	43,415	30,000	30,000
41221.01 - Occupational Therapy Contracted, Occupational Therapy Evaluation	0	500	0	500	500
41222 - Physical Therapy Contracted	53,672	40,000	59,710	40,000	40,000
41222.01 - Physical Therapy Contracted, Physical Therapy Evaluation	0	500	0	500	500
41223 - Speech Therapy Contracted	148,073	155,000	145,810	150,000	150,000
41223.01 - Speech Therapy Contracted, Speech Therapy Evaluation	0	250	0	250	250
41224 - Audiology Therapy	0	50	0	50	50
41224.01 - Audiology Therapy, Audiology Evaluation	0	50	0	50	50
41225 - Dietician/Nutrition Services	0	50	0	50	50
41229 - Social Worker Contracted	0	250	0	250	250
41246 - Vision Therapy	0	250	0	250	250
41247 - Special Instruction	24,886	15,000	39,445	15,000	15,000
41248 - Family Training	465	2,500	356	2,500	2,500
41415 - Service Coordination Escrow Account	41,239	40,000	39,714	40,000	40,000
41601 - Transportation	606	7,500	1,410	7,500	7,500

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
41623 - Respite Services	0	5,300	0	5,300	5,300
43002 - Telephone Shared Service	764	944	293	973	973
43003 - Information Services Shared Service	11,521	11,522	5,204	10,660	10,660
43004 - Insurance Shared Service	2,693	2,690	1,365	2,918	2,918
43006 - Maintenance Shared Service	7,635	10,948	8,176	11,193	11,193
44101 - Telephone	277	300	675	300	300
45301 - Van Per Diem	724	300	433	300	300
45310 - Copy Machine Lease	793	675	541	675	675
45401 - Small Equipment/Tools	0	525	0	525	525
46101 - Employee Meal Reimbursements	230	0	168	0	0
46102 - Employee Mileage Reimbursements	6,287	5,000	4,285	5,500	5,500
46103 - Employee Other Travel Expenses	126	150	228	150	150
46106 - Training	0	25	0	25	25
46108 - Cellular Phone Charges	1,499	1,125	1,125	1,500	1,500
47001 - Postage	1,828	1,500	1,343	1,625	1,625
47002 - Office Supplies	2,436	2,500	3,164	2,500	2,500
47006 - Operating Supplies	178	250	0	250	250
47008 - Publications/Instructional Materials	450	400	100	400	400
47042 - Assistive Technology Devices	5,631	0	5,367	4,000	4,000
81000 - FICA	26,738	25,122	19,199	25,506	22,010
82000 - Retirement	48,449	51,753	40,981	56,592	47,217
83000 - Health Insurance	55,252	65,886	52,187	73,685	48,323
84000 - Dental Insurance	920	1,053	840	1,053	724
85000 - Workers Compensation	5,000	4,619	4,619	4,859	4,859
4046 Physically Handicapped					
40409 - PHC Program	4,337	14,000	1,095	14,000	14,000
4050 CSHCN					
11000 - Full Time Wages	45,449	50,292	39,510	51,866	51,866
13000 - Overtime	136	0	130	0	0
43002 - Telephone Shared Service	125	155	48	159	159
43003 - Information Services Shared Service	1,886	1,885	851	1,744	1,744
43004 - Insurance Shared Service	477	476	242	517	517
43006 - Maintenance Shared Service	1,316	1,109	828	1,111	1,111
44101 - Telephone	43	100	91	100	100

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
45301 - Van Per Diem	56	0	3	0	0
45310 - Copy Machine Lease	9	100	1	100	100
45401 - Small Equipment/Tools	0	500	0	500	500
46101 - Employee Meal Reimbursements	20	0	0	0	0
46108 - Cellular Phone Charges	375	375	313	375	375
47001 - Postage	17	300	117	300	300
47002 - Office Supplies	207	200	837	200	200
81000 - FICA	3,345	3,849	2,854	3,969	3,969
82000 - Retirement	451	6,278	0	7,010	7,010
83000 - Health Insurance	5,107	7,736	6,126	8,716	8,716
84000 - Dental Insurance	202	329	260	329	329
85000 - Workers Compensation	702	507	507	611	611
***** Account Total:	957,720	936,974	853,512	958,326	874,070
4082 WIC Program					
0000 Core Program					
11000 - Full Time Wages	307,482	315,381	250,103	318,134	318,134
12000 - Part Time Wages	16,449	21,778	14,746	21,778	21,778
13000 - Overtime	1,120	100	292	1,000	1,000
14000 - Pay-in-Lieu of Benefit Hours	1,190	2,026	698	1,526	1,526
20006 - Computer Equipment/Software	4,488	0	0	0	0
41605.04 - Contracted Services, Health, WIC Nutrition Program Aides	62,714	67,730	48,292	66,925	66,925
43001 - Fleet Maintenance	825	800	226	334	334
43002 - Telephone Shared Service	888	1,099	341	1,132	1,132
43003 - Information Services Shared Service	13,407	13,407	6,055	12,404	12,404
43004 - Insurance Shared Service	9,123	9,115	4,625	9,885	9,885
43006 - Maintenance Shared Service	22,957	21,212	15,842	21,260	21,260
44101 - Telephone	1,702	3,000	2,408	3,000	3,000
44203 - Office Rental	6,100	3,425	2,000	3,600	3,600
45101 - Gasoline	0	400	0	400	400
45201 - Outside Vehicle Repair	767	0	1,253	500	500
45202 - Equipment Repair and Maintenance	0	200	0	200	200
45301 - Van Per Diem	923	450	141	450	450
45310 - Copy Machine Lease	11	150	18	150	150
45401 - Small Equipment/Tools	564	500	0	500	500

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
46101 - Employee Meal Reimbursements	0	500	0	500	500
46102 - Employee Mileage Reimbursements	165	500	711	500	500
46103 - Employee Other Travel Expenses	242	1,500	242	1,500	1,500
46106 - Training	0	2,000	0	2,000	2,000
46108 - Cellular Phone Charges	3,890	3,600	2,934	3,925	3,925
47001 - Postage	3,614	2,000	3,185	3,000	3,000
47002 - Office Supplies	2,218	2,500	1,681	2,500	2,500
47006 - Operating Supplies	22,741	10,000	9,416	15,462	15,462
47007 - Printing	90	250	210	250	250
47008 - Publications/Instructional Materials	308	300	68	300	300
48001 - Advertising	210	1,500	508	2,500	2,500
48002 - Dues	350	350	300	350	350
81000 - FICA	23,895	25,963	19,428	26,204	26,204
82000 - Retirement	41,123	49,525	38,888	54,063	54,063
83000 - Health Insurance	63,354	69,022	55,391	78,250	78,250
84000 - Dental Insurance	1,551	1,645	1,310	1,645	1,645
85000 - Workers Compensation	4,273	4,295	4,295	4,373	4,373
***** Account Total:	618,734	636,223	485,607	660,500	660,500
4090 Environmental Health					
0000 Core Program					
11000 - Full Time Wages	996,162	948,552	739,520	975,757	861,039
12000 - Part Time Wages	88,647	73,426	55,573	60,154	60,154
13000 - Overtime	13,924	10,000	10,394	12,500	12,500
14000 - Pay-in-Lieu of Benefit Hours	13,154	5,730	7,668	1,250	1,250
20006 - Computer Equipment/Software	3,511	0	0	0	0
40814 - Well/Septic Assistance	334,122	0	0	250,000	250,000
41217 - Veterinarian	2,187	3,000	3,900	3,000	3,000
41417 - Laboratory and Diagnostic Services	8,353	10,500	12,927	10,500	10,500
41603 - Contracted Services	2,775	0	-275	0	0
43002 - Telephone Shared Service	2,276	2,815	873	2,902	2,902
43003 - Information Services Shared Service	34,356	34,356	15,517	31,786	31,786
43004 - Insurance Shared Service	17,320	17,305	8,780	18,768	18,768
43006 - Maintenance Shared Service	47,100	57,018	42,582	59,021	59,021
44101 - Telephone	792	1,000	1,706	1,000	1,000

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
45101 - Gasoline	0	100	0	100	100
45202 - Equipment Repair and Maintenance	0	1,000	0	1,000	1,000
45203 - Software Licenses and Maintenance	1,309	1,300	0	1,300	1,300
45301 - Van Per Diem	3,193	3,000	791	3,000	3,000
45310 - Copy Machine Lease	500	1,000	246	1,000	1,000
45401 - Small Equipment/Tools	170	1,340	0	1,340	1,340
46101 - Employee Meal Reimbursements	193	250	247	250	250
46102 - Employee Mileage Reimbursements	34,870	32,000	27,715	34,000	34,000
46103 - Employee Other Travel Expenses	332	750	336	750	750
46106 - Training	0	400	0	400	400
46108 - Cellular Phone Charges	4,974	5,800	3,622	5,800	5,800
46110 - Uniforms and Protective Clothing	809	1,200	420	1,200	1,200
47001 - Postage	3,415	3,300	2,692	3,300	3,300
47002 - Office Supplies	2,445	2,200	2,395	2,200	2,200
47006 - Operating Supplies	2,257	2,500	1,803	2,500	2,500
47007 - Printing	0	150	52	150	150
47008 - Publications/Instructional Materials	789	550	169	550	550
48001 - Advertising	0	200	162	200	200
81000 - FICA	81,893	79,402	59,683	80,314	71,536
82000 - Retirement	154,951	163,373	125,771	176,554	161,062
83000 - Health Insurance	183,358	189,543	144,445	222,977	176,105
84000 - Dental Insurance	3,957	3,912	2,703	4,329	3,588
85000 - Workers Compensation	18,433	15,883	15,883	15,200	15,200
4042 Rabies Clinic					
11000 - Full Time Wages	1,125	0	1,412	0	0
13000 - Overtime	4,780	6,000	6,739	6,000	6,000
41217 - Veterinarian	2,348	2,500	3,335	2,500	2,500
44105 - Waste Disposal	0	50	0	50	50
45301 - Van Per Diem	404	375	505	375	375
45310 - Copy Machine Lease	18	30	17	30	30
46102 - Employee Mileage Reimbursements	239	200	381	200	200
47001 - Postage	115	125	210	125	125
47006 - Operating Supplies	757	700	326	700	700
47041.05 - Vaccines, Rabies Vaccines	3,258	3,500	1,306	3,500	3,500

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
48001 - Advertising	991	1,000	546	1,000	1,000
81000 - FICA	442	459	575	459	459
82000 - Retirement	990	918	1,438	990	990
83000 - Health Insurance	1,236	0	1,750	0	0
84000 - Dental Insurance	28	0	40	0	0
85000 - Workers Compensation	78	104	104	79	79
4068 Insect Control					
12000 - Part Time Wages	16,192	18,218	12,592	18,218	18,218
13000 - Overtime	61	0	236	0	0
20006 - Computer Equipment/Software	780	0	0	0	0
41421 - Mosquito Control Contracted	69,858	63,106	71,047	71,036	71,036
45202 - Equipment Repair and Maintenance	210	200	0	200	200
45301 - Van Per Diem	174	500	94	500	500
45310 - Copy Machine Lease	1	20	6	20	20
46102 - Employee Mileage Reimbursements	5,821	5,000	5,662	5,000	5,000
47001 - Postage	137	150	316	150	150
47006 - Operating Supplies	6,007	2,500	5,617	5,000	5,000
48001 - Advertising	605	750	502	750	750
81000 - FICA	1,243	1,396	990	1,396	1,396
82000 - Retirement	0	2,060	871	2,332	2,332
85000 - Workers Compensation	228	175	175	218	218
4072 ATUPA Grant					
11000 - Full Time Wages	14,554	10,075	8,038	10,182	10,182
12000 - Part Time Wages	200	0	0	0	0
13000 - Overtime	175	0	8	0	0
14000 - Pay-in-Lieu of Benefit Hours	1,075	0	0	0	0
20006 - Computer Equipment/Software	1,981	1,800	0	2,000	2,000
41603 - Contracted Services	4,345	6,000	3,465	6,000	6,000
45202 - Equipment Repair and Maintenance	0	500	0	500	500
45301 - Van Per Diem	144	600	43	600	600
45310 - Copy Machine Lease	0	75	1	75	75
45401 - Small Equipment/Tools	1,226	2,600	280	2,600	2,600
46101 - Employee Meal Reimbursements	9	50	8	50	50
46102 - Employee Mileage Reimbursements	74	150	0	250	250

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
47001 - Postage	30	150	0	150	150
47006 - Operating Supplies	2,144	2,996	1,319	3,765	3,765
48001 - Advertising	0	2,000	0	2,000	2,000
48220 - Compliance Checks	405	1,500	0	1,500	1,500
81000 - FICA	1,209	772	605	780	780
82000 - Retirement	2,348	1,710	1,357	1,853	1,853
83000 - Health Insurance	788	800	640	898	898
84000 - Dental Insurance	34	33	26	33	33
85000 - Workers Compensation	139	143	143	214	214
4073 Lead Screening Grant					
11000 - Full Time Wages	76,505	75,198	60,116	41,373	41,373
12000 - Part Time Wages	12,920	10,904	9,977	0	0
13000 - Overtime	3,688	200	2,223	1,000	1,000
14000 - Pay-in-Lieu of Benefit Hours	898	764	597	0	0
41238 - Lead Risk Assessment Services	3,630	5,000	1,829	5,000	5,000
41417 - Laboratory and Diagnostic Services	20	100	130	100	100
41418 - Lead Screening	1,344	1,000	1,274	1,000	1,000
45202 - Equipment Repair and Maintenance	0	4,000	4,133	4,000	4,000
45301 - Van Per Diem	144	500	34	500	500
45310 - Copy Machine Lease	103	50	96	50	50
46101 - Employee Meal Reimbursements	14	0	0	0	0
46102 - Employee Mileage Reimbursements	1,126	3,000	270	3,000	3,000
46106 - Training	0	500	0	500	500
47001 - Postage	891	950	861	950	950
47006 - Operating Supplies	520	1,000	101	1,000	1,000
48001 - Advertising	26	50	35	50	50
81000 - FICA	6,807	6,664	5,264	3,242	3,242
82000 - Retirement	10,302	10,965	8,987	7,346	7,346
83000 - Health Insurance	23,029	23,887	19,100	14,093	14,093
84000 - Dental Insurance	350	346	276	181	181
85000 - Workers Compensation	1,515	1,362	1,362	1,261	1,261
4074 Healthy Neighborhoods Grant					
11000 - Full Time Wages	0	0	0	13,056	13,056
41231 - Limited English Proficiency	0	750	0	750	750

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
41603 - Contracted Services	215,550	195,000	195,930	225,000	225,000
45301 - Van Per Diem	545	2,000	524	2,000	2,000
45310 - Copy Machine Lease	21	50	20	50	50
46102 - Employee Mileage Reimbursements	390	2,500	289	2,500	2,500
46108 - Cellular Phone Charges	0	540	94	540	540
47001 - Postage	7	200	0	200	200
47002 - Office Supplies	0	1,005	0	1,005	1,005
47006 - Operating Supplies	3,698	59,306	5,748	13,487	13,487
47007 - Printing	0	475	0	475	475
48001 - Advertising	0	1,475	0	1,475	1,475
81000 - FICA	0	0	0	1,000	1,000
82000 - Retirement	0	0	0	1,763	1,763
4075 Lead Hazard Reduction Grant					
11000 - Full Time Wages	29,701	50,549	40,571	50,868	50,868
13000 - Overtime	2,120	0	1,418	2,000	2,000
20006 - Computer Equipment/Software	4,829	0	5,856	0	0
20008 - Tools and Equipment	0	0	30,550	0	0
40823 - Lead Grant Pass Through to Municipality	82,352	248,500	74,400	500,000	500,000
41238 - Lead Risk Assessment Services	0	7,500	0	7,500	7,500
41417 - Laboratory and Diagnostic Services	0	1,000	0	1,000	1,000
41418 - Lead Screening	0	3,500	0	3,500	3,500
41603 - Contracted Services	86,911	150,000	119,481	1,092,000	1,092,000
45202 - Equipment Repair and Maintenance	0	6,500	0	6,500	6,500
45203 - Software Licenses and Maintenance	346	350	1,578	5,975	5,975
45301 - Van Per Diem	1,324	2,500	428	2,500	2,500
45310 - Copy Machine Lease	13	125	154	125	125
45401 - Small Equipment/Tools	718	1,200	1,113	1,200	1,200
46101 - Employee Meal Reimbursements	576	0	260	0	0
46102 - Employee Mileage Reimbursements	2,486	4,000	1,083	4,000	4,000
46103 - Employee Other Travel Expenses	5,008	5,000	2,569	5,000	5,000
46106 - Training	6,186	5,000	12,485	5,000	5,000
47001 - Postage	296	125	564	125	125
47002 - Office Supplies	32	1,000	62	1,000	1,000
47006 - Operating Supplies	4,726	15,000	1,002	28,376	28,376

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
47007 - Printing	0	200	0	200	200
48001 - Advertising	0	2,000	3,953	2,000	2,000
48003 - Meeting Expenses	0	0	2,036	0	0
81000 - FICA	2,275	3,867	2,989	4,045	4,045
82000 - Retirement	3,596	6,302	5,204	7,197	7,197
83000 - Health Insurance	9,496	17,054	13,593	19,216	19,216
84000 - Dental Insurance	144	247	196	247	247
85000 - Workers Compensation	0	0	0	426	426
***** Account Total:	2,818,711	2,756,105	2,061,840	4,237,277	4,050,676
4095 PHEP Grant					
0000 Core Program					
11000 - Full Time Wages	66,631	66,881	48,305	67,256	67,256
13000 - Overtime	182	0	419	0	0
20006 - Computer Equipment/Software	1,249	0	0	0	0
43002 - Telephone Shared Service	125	155	48	159	159
43003 - Information Services Shared Service	1,886	1,885	851	1,744	1,744
43004 - Insurance Shared Service	673	673	341	729	729
43006 - Maintenance Shared Service	1,843	1,565	1,169	1,569	1,569
44101 - Telephone	40	150	91	150	150
45202 - Equipment Repair and Maintenance	0	150	0	150	150
45301 - Van Per Diem	0	200	0	200	200
45310 - Copy Machine Lease	22	25	18	25	25
45401 - Small Equipment/Tools	208	0	0	0	0
46103 - Employee Other Travel Expenses	0	200	0	200	200
46106 - Training	0	250	0	250	250
46108 - Cellular Phone Charges	1,369	1,000	506	1,000	1,000
47001 - Postage	0	25	0	25	25
47002 - Office Supplies	428	300	37	300	300
47006 - Operating Supplies	0	13,500	114	500	500
48003 - Meeting Expenses	0	300	0	300	300
81000 - FICA	4,559	5,119	3,246	5,147	5,147
82000 - Retirement	7,274	8,346	6,008	9,083	9,083
83000 - Health Insurance	21,436	22,738	17,981	25,362	25,362
84000 - Dental Insurance	330	329	263	329	329

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
85000 - Workers Compensation	1,004	930	930	896	896
4080 Coronavirus					
47002 - Office Supplies	0	0	53	0	0
***** Account Total:	109,259	124,721	80,380	115,374	115,374
4096 Public Health Corps Grant					
0000 Core Program					
12000 - Part Time Wages	170,022	0	0	0	0
13000 - Overtime	219	0	0	0	0
46108 - Cellular Phone Charges	1,487	0	0	0	0
81000 - FICA	12,803	0	0	0	0
82000 - Retirement	12,783	0	0	0	0
83000 - Health Insurance	10,034	0	0	0	0
84000 - Dental Insurance	581	0	0	0	0
85000 - Workers Compensation	4,791	0	0	0	0
***** Account Total:	212,720	0	0	0	0
4097 Public Health Workforce Grant					
0000 Core Program					
20006 - Computer Equipment/Software	15,108	0	16,467	0	0
20008 - Tools and Equipment	37,500	0	7,060	0	0
45401 - Small Equipment/Tools	4,965	5,000	58,375	5,000	5,000
46108 - Cellular Phone Charges	383	1,500	1,092	1,500	1,500
47002 - Office Supplies	23	0	0	0	0
47006 - Operating Supplies	15,451	132,796	2,318	132,796	132,796
***** Account Total:	73,430	139,296	85,312	139,296	139,296
Departmental Appropriation:	13,792,337	13,761,667	10,512,871	14,675,822	12,594,526
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	13,792,337	13,761,667	10,512,871	14,675,822	12,594,526
Departmental Revenue:	9,826,183	9,667,477	5,364,303	11,209,864	10,317,993
Departmental Net Levy:	3,966,154	4,094,190	5,148,568	3,465,958	2,276,533

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
431 Community Services					
Revenue					
0000 Unallocated					
0000 Core Program					
2770 - Other Unclassified Revenue	0	0	483,883	0	0
3490.PY - State Aid, OMH, Prior Year Revenue Adjustments	86,637	0	0	0	0
***** Account Total:	86,637	0	483,883	0	0
4310 Community Services Admin					
0890 LGU Administration					
3490.001A - State Aid, OMH, Local Assistance Adults	1,953	1,968	2,006	2,019	2,019
3491.OT620 - State Aid, OMRDD, Other Than 620	50,793	45,369	41,059	48,000	48,000
3492.013S - State Aid, OASAS, Continual 100% State Aid	7,965	11,398	8,353	11,398	11,398
4401.10 - Federal Aid, Public Health, DSRIP	631,250	12,506	12,505	0	0
4490.01 - Federal Aid, Mental Health, OMH Federal Salary Sharing	10,000	15,000	0	0	10,000
***** Account Total:	701,961	86,241	63,923	61,417	71,417
4330 Adult MH Clinic					
1400 Single Point of Access (SPOA)					
3490.039P - State Aid, OMH, Clinical Infrastructure Adult	14,372	14,472	14,754	14,848	14,848
***** Account Total:	14,372	14,472	14,754	14,848	14,848
4331 Children's MH Clinic					
1400 Single Point of Access (SPOA)					
3490.046A - State Aid, OMH, Clinical Infrastructure C&F	24,940	25,112	25,601	25,764	25,764
4490.06 - Federal Aid, Mental Health, MHBG Systems of Care Grant	0	0	2,560	0	0
***** Account Total:	24,940	25,112	28,161	25,764	25,764
4332 24 Hour On-Call Services					
2680 Crisis Intervention					
3490.014 - State Aid, OMH, Community Support Services	4,351	4,381	4,467	4,495	4,495
3490.142A - State Aid, OMH, Expanded Community Support Adult	144,518	145,524	148,362	149,308	149,308
3490.200 - State Aid, OMH, Reinvestment	45,391	45,707	46,652	46,951	46,951
3490.PY - State Aid, OMH, Prior Year Revenue Adjustments	0	0	-6,964	0	0
***** Account Total:	194,260	195,612	192,517	200,754	200,754
4333 Forensic Program-CSS					
0860 LGU Administration -OMH					
3490.170C - State Aid, OMH, Kendra's MGP Administration	3,301	3,324	3,389	3,412	3,412
3490.965S - State Aid, OMH, LGU Admin: Personnel Services	0	0	75	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
1970 Transition Management Services					
3490.170B - State Aid, OMH, Kendra's AOT-TM	12,533	12,620	12,866	12,948	12,948
3490.965S - State Aid, OMH, LGU Admin: Personnel Services	0	0	227	0	0
2100 Clinic Treatment					
3490.039J - State Aid, OMH, Forensics	154,953	231,553	236,068	237,573	237,573
3490.PY - State Aid, OMH, Prior Year Revenue Adjustments	0	0	-128,373	0	0
4778 Jail Based Services					
3492.013S - State Aid, OASAS, Continual 100% State Aid	195,837	101,250	75,938	104,180	104,180
3492.013W - State Aid, OASAS, Opioid Stewardship Fund	0	0	0	11,350	11,350
***** Account Total:	366,624	348,747	200,190	369,463	369,463
4334 Mental Health Core Service-CSS					
0870 Monitoring & Evaluation - CSS					
3490.014 - State Aid, OMH, Community Support Services	79,004	79,552	81,103	81,621	81,621
***** Account Total:	79,004	79,552	81,103	81,621	81,621
4335 Mental Health Clinics					
0680 Mobile Crisis Grant					
3490.164 - State Aid, OMH, Suicide Prev. & Crisis Serv.	147,624	295,630	452,376	0	0
2100 Clinic Treatment					
1620.01 - Mental Health Fees, Medicare	49,270	65,000	-10,707	50,000	50,000
1620.01I - Mental Health Fees, Medicare Incentive	235	0	349	200	200
1620.02 - Mental Health Fees, Medicaid	134,784	247,068	-3,787	320,000	320,000
1620.03 - Mental Health Fees, Third Party Insurances	70,762	526,476	187,022	630,000	630,000
1620.04 - Mental Health Fees, Private Pay	81,071	183,855	-151,825	80,000	80,000
1620.05 - Mental Health Fees, Veterans	0	2,000	0	0	0
1620.08 - Mental Health Fees, Managed Care	1,615,184	1,417,919	723,992	1,660,000	1,660,000
2705 - Gifts And Donations	0	4,000	0	0	0
2705.13 - Gifts And Donations, Catt Co School Districts MSW	6,250	3,750	2,500	5,000	5,000
2770.02 - Other Unclassified Revenue, Miscellaneous Revenue	6,198	0	2,941	3,700	3,700
3489.01 - State Aid, Other Health, Enhanced Medicaid (IGT)	0	30,000	0	0	0
3490.046L - State Aid, OMH, C&F Community Support Programs	5,788	23,493	23,951	24,104	24,104
3490.200 - State Aid, OMH, Reinvestment	53	51	0	0	0
3490.9999 - State Aid, OMH, Uncompensated Care Pool	310,405	127,000	42,721	125,000	125,000
3490.PY - State Aid, OMH, Prior Year Revenue Adjustments	0	0	-3,030	0	0
3492.013S - State Aid, OASAS, Continual 100% State Aid	11,044	0	0	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
3492.PY - State Aid, OASAS, Prior Year Revenue Adjustments	0	0	-11,044	0	0
4401.10 - Federal Aid, Public Health, DSRIP	24,933	0	0	0	0
4490.01 - Federal Aid, Mental Health, OMH Federal Salary Sharing	23,275	45,000	0	0	28,000
***** Account Total:	2,486,876	2,971,242	1,255,459	2,898,004	2,926,004
4340 Foundations for Change					
0890 LGU Administration					
4490.07 - Federal Aid, Mental Health, MHBG OMH Workforce Grant	0	0	15,750	0	0
6340 PROS					
1620.02 - Mental Health Fees, Medicaid	384,152	400,000	202,326	310,000	310,000
1620.03 - Mental Health Fees, Third Party Insurances	69,247	0	-80,141	1,000	1,000
1620.04 - Mental Health Fees, Private Pay	5,393	1,000	-400	500	500
1620.08 - Mental Health Fees, Managed Care	327,713	380,500	236,147	365,000	365,000
2705 - Gifts And Donations	0	200	-184	0	0
2770.02 - Other Unclassified Revenue, Miscellaneous Revenue	336	0	60	0	0
3489.01 - State Aid, Other Health, Enhanced Medicaid (IGT)	0	30,000	0	0	0
3490.037P - State Aid, OMH, PROS State Aid	15,042	96,252	157,676	66,633	66,633
7330 PROS Service Dollars					
3490.037P - State Aid, OMH, PROS State Aid	0	0	10,500	14,842	14,842
8350 PROS Employment Initiative					
3490.037P - State Aid, OMH, PROS State Aid	0	0	58,368	82,525	82,525
***** Account Total:	801,883	907,952	600,102	840,500	840,500
4341 MH Transportation-CSS					
0670 Transportation					
3490.014 - State Aid, OMH, Community Support Services	30,725	30,939	31,542	31,744	31,744
***** Account Total:	30,725	30,939	31,542	31,744	31,744
4350 Children's Care Coordination					
0650 Respite					
3490.400 - State Aid, OMH, Commissioner's Performance	12,889	12,980	13,230	13,314	13,314
3490.PY - State Aid, OMH, Prior Year Revenue Adjustments	0	0	-2,779	0	0
0820 Blended Case Management					
1620.02 - Mental Health Fees, Medicaid	142,026	172,000	80,972	0	0
3490.570K - State Aid, OMH, Kids Health Home Care Mgt	0	64,698	0	0	0
0920 BCM Service Dollars					
3490.570K - State Aid, OMH, Kids Health Home Care Mgt	0	21,480	0	0	0
2620 Health Home Non-Medicaid CM					

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
1620.02 - Mental Health Fees, Medicaid	0	0	0	77,573	77,573
3490.570K - State Aid, OMH, Kids Health Home Care Mgt	-69,447	0	65,960	66,381	66,381
2740 HHCM Service Dollars					
3490.570K - State Aid, OMH, Kids Health Home Care Mgt	-23,058	0	21,899	22,039	22,039
2810 Service Dollar Administration					
3490.570K - State Aid, OMH, Kids Health Home Care Mgt	0	2,387	0	0	0
2850 HHCM Service Dollar Admin					
3490.570K - State Aid, OMH, Kids Health Home Care Mgt	-2,560	0	2,434	2,449	2,449
***** Account Total:	59,850	273,545	181,716	181,756	181,756
4352 Adult Case Management					
2620 Health Home Non-Medicaid CM					
2410 - Rental of Real Property	7,200	4,000	3,600	7,200	7,200
3490.570 - State Aid, OMH, Health Homes	-457	6,789	6,897	5,715	5,715
2730 Health Home Care Management					
1620.02 - Mental Health Fees, Medicaid	156,795	200,000	74,265	120,000	120,000
2740 HHCM Service Dollars					
3490.570 - State Aid, OMH, Health Homes	-2,530	37,588	22,851	31,642	31,642
2850 HHCM Service Dollar Admin					
3490.570 - State Aid, OMH, Health Homes	-451	4,176	4,243	3,515	3,515
3490.PY - State Aid, OMH, Prior Year Revenue Adjustments	-2	0	0	0	0
***** Account Total:	160,555	252,553	111,856	168,072	168,072
4353 Placement Prevention					
0650 Respite					
1340 - DSS Reimbursement Placement Prevention	2,593	1,500	0	1,500	1,500
2100 Clinic Treatment					
1340 - DSS Reimbursement Placement Prevention	80,968	90,205	35,077	91,456	91,456
***** Account Total:	83,561	91,705	35,077	92,956	92,956
4394 OMH Federal Salary Sharing					
0000 Core Program					
4490.01 - Federal Aid, Mental Health, OMH Federal Salary Sharing	10,000	10,000	0	0	10,000
***** Account Total:	10,000	10,000	0	0	10,000
4395 Opioid Abatement					
0000 Core Program					
3492.013T - State Aid, OASAS, Local Assistance, Opioid Funding	0	355,324	1,175,458	0	207,000
***** Account Total:	0	355,324	1,175,458	0	207,000

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
Departmental Revenue:	5,101,248	5,642,996	4,455,741	4,966,899	5,221,899
Appropriation					
0000 Unallocated					
0000 Core Program					
43006 - Maintenance Shared Service	0	0	23,725	0	0
44101 - Telephone	0	0	3,561	0	0
45310 - Copy Machine Lease	0	0	351	0	0
46108 - Cellular Phone Charges	0	0	905	0	0
47001 - Postage	0	0	444	0	0
47002 - Office Supplies	0	0	2,104	0	0
***** Account Total:	0	0	31,090	0	0
4310 Community Services Admin					
0890 LGU Administration					
11000 - Full Time Wages	121,567	400,088	262,912	171,447	145,042
13000 - Overtime	0	0	57	0	0
14000 - Pay-in-Lieu of Benefit Hours	5,242	37,932	38,138	4,708	4,708
41208 - Audit Services Contracted	3,675	4,000	25	4,375	4,375
41615 - Cleaning Services Contracted	855	873	594	922	922
43002 - Telephone Shared Service	326	385	119	389	389
43003 - Information Services Shared Service	1,562	1,552	701	1,378	1,378
43004 - Insurance Shared Service	418	434	220	471	471
43006 - Maintenance Shared Service	2,123	2,317	1,102	2,325	2,325
44101 - Telephone	151	200	66	150	150
44203 - Office Rental	2,640	2,640	2,200	2,772	2,772
44401 - Building Repair/Maintenance	5	0	0	0	0
45305 - Leased Vehicle and Gas Charges	291	250	76	250	250
45310 - Copy Machine Lease	22	50	10	30	30
45401 - Small Equipment/Tools	704	0	0	0	0
46102 - Employee Mileage Reimbursements	0	0	41	0	0
46103 - Employee Other Travel Expenses	238	0	0	0	0
46106 - Training	32	0	0	0	0
46108 - Cellular Phone Charges	150	100	75	175	175
47001 - Postage	151	100	45	115	115
47002 - Office Supplies	221	350	182	250	250
47005 - Cleaning Supplies	32	50	22	40	40

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
48002 - Dues	1,337	1,364	1,377	1,419	1,419
81000 - FICA	9,322	33,516	22,243	13,479	11,459
82000 - Retirement	19,904	66,021	45,524	31,179	25,767
83000 - Health Insurance	20,172	61,629	42,272	41,689	39,354
84000 - Dental Insurance	457	1,645	1,047	702	616
85000 - Workers Compensation	1,066	823	823	1,659	1,659
0891 Community Services Board					
48003 - Meeting Expenses	342	500	282	400	400
***** Account Total:	193,005	616,819	420,153	280,324	244,066
4330 Adult MH Clinic					
1400 Single Point of Access (SPOA)					
11000 - Full Time Wages	15,509	15,443	12,331	15,443	15,443
41615 - Cleaning Services Contracted	610	624	424	658	658
43003 - Information Services Shared Service	214	211	95	187	187
43004 - Insurance Shared Service	61	66	33	71	71
44101 - Telephone	23	25	5	20	20
44203 - Office Rental	792	900	660	832	832
44401 - Building Repair/Maintenance	4	0	0	0	0
45310 - Copy Machine Lease	7	15	4	10	10
47001 - Postage	39	25	4	25	25
47002 - Office Supplies	53	100	83	100	100
47005 - Cleaning Supplies	23	25	16	25	25
81000 - FICA	1,125	1,182	893	1,182	1,182
82000 - Retirement	1,686	1,924	1,525	2,085	2,085
83000 - Health Insurance	3,421	3,598	2,881	4,060	4,060
84000 - Dental Insurance	53	53	42	53	53
85000 - Workers Compensation	127	169	169	203	203
***** Account Total:	23,747	24,360	19,165	24,954	24,954
4331 Children's MH Clinic					
1400 Single Point of Access (SPOA)					
11000 - Full Time Wages	26,084	16,408	13,580	16,408	16,408
41615 - Cleaning Services Contracted	610	624	424	658	658
43003 - Information Services Shared Service	376	372	168	331	331
43004 - Insurance Shared Service	96	102	52	111	111

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
44101 - Telephone	23	25	5	25	25
44203 - Office Rental	792	900	660	832	832
44401 - Building Repair/Maintenance	4	0	0	0	0
45305 - Leased Vehicle and Gas Charges	113	0	0	0	0
45310 - Copy Machine Lease	7	15	4	15	15
46101 - Employee Meal Reimbursements	0	25	0	25	25
47001 - Postage	14	25	6	25	25
47002 - Office Supplies	53	75	83	100	100
47005 - Cleaning Supplies	23	25	16	25	25
81000 - FICA	1,880	1,256	983	1,256	1,256
82000 - Retirement	3,435	2,044	1,706	2,215	2,215
83000 - Health Insurance	6,362	3,823	3,157	4,313	4,313
84000 - Dental Insurance	112	56	47	56	56
85000 - Workers Compensation	184	307	307	341	341
***** Account Total:	40,168	26,082	21,198	26,736	26,736
4332 24 Hour On-Call Services					
2680 Crisis Intervention					
41229.142A - Social Worker Contracted, MTT	85,240	109,291	50,056	76,598	76,598
41603 - Contracted Services	0	0	8,942	38,301	38,301
41606.142A - Contracted Services, Community Services, Peer Specialists MTT	30,045	85,621	0	51,440	51,440
44203 - Office Rental	264	400	220	278	278
45310 - Copy Machine Lease	36	50	18	50	50
46108 - Cellular Phone Charges	205	175	103	225	225
47002 - Office Supplies	0	15	0	30	30
47005 - Cleaning Supplies	0	10	0	0	0
48103 - Non-Employee Mileage/Travel	0	0	161	6,100	6,100
48402.02 - Other Expenses, CCA	2,302	0	1,852	9,994	9,994
48402.04 - Other Expenses, Other Expenses HOME	0	0	0	10,289	10,289
***** Account Total:	118,092	195,562	61,352	193,305	193,305
4333 Forensic Program-CSS					
0860 LGU Administration -OMH					
11000 - Full Time Wages	969	966	771	966	966
41253 - Case Manager/Discharge Planner Services	1,941	0	0	1,982	2,024
81000 - FICA	70	74	56	74	74

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
82000 - Retirement	105	121	95	131	131
83000 - Health Insurance	214	227	180	255	255
84000 - Dental Insurance	3	4	3	4	4
85000 - Workers Compensation	8	11	11	13	13
1970 Transition Management Services					
11000 - Full Time Wages	6,785	6,757	5,395	6,757	6,757
41253 - Case Manager/Discharge Planner Services	8,519	0	0	2,967	3,025
81000 - FICA	492	517	391	517	517
82000 - Retirement	738	842	667	912	912
83000 - Health Insurance	1,496	1,575	1,261	1,777	1,777
84000 - Dental Insurance	23	23	18	23	23
85000 - Workers Compensation	56	74	74	89	89
2100 Clinic Treatment					
11000 - Full Time Wages	1,939	1,931	1,541	1,931	1,931
41229 - Social Worker Contracted	58,858	76,275	30,079	77,551	77,551
41249 - Psychiatric Services	42,315	45,000	31,590	42,120	42,120
41253 - Case Manager/Discharge Planner Services	10,748	22,964	14,847	15,189	15,476
41636 - Support Staff	2,754	3,000	2,066	2,754	2,754
48304 - Psychiatric Nurse - Jail	80,000	80,000	57,331	80,000	80,000
48402.02 - Other Expenses, CCA	11,064	9,915	7,140	6,376	6,376
81000 - FICA	141	148	111	148	148
82000 - Retirement	211	241	191	261	261
83000 - Health Insurance	428	450	360	508	508
84000 - Dental Insurance	7	7	5	7	7
85000 - Workers Compensation	16	21	21	25	25
4778 Jail Based Services					
11000 - Full Time Wages	8,740	16,601	3,855	7,754	7,754
14000 - Pay-in-Lieu of Benefit Hours	371	0	0	0	0
41229 - Social Worker Contracted	30,894	42,426	7,627	12,448	12,792
41244 - Clinical Supervisor	0	0	0	0	101
41253 - Case Manager/Discharge Planner Services	0	0	0	3,460	3,528
41261 - Peer Specialist	5,965	0	1,329	9,500	9,500
48336.013W - Sheriff MAT Program, Opioid Stewardship Fund	0	0	0	11,350	11,350
48402.02 - Other Expenses, CCA	603	0	1,005	1,923	1,923

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
48402.04 - Other Expenses, Other Expenses HOME	1,367	0	336	1,750	1,750
81000 - FICA	671	1,271	277	594	594
82000 - Retirement	1,491	3,173	727	1,590	1,590
83000 - Health Insurance	1,529	3,867	900	2,031	2,031
84000 - Dental Insurance	28	57	13	27	27
85000 - Workers Compensation	0	0	0	119	119
***** Account Total:	281,559	318,538	170,273	295,883	296,783
4334 Mental Health Core Service-CSS					
0870 Monitoring & Evaluation - CSS					
11000 - Full Time Wages	116,845	0	6,049	115,525	115,525
14000 - Pay-in-Lieu of Benefit Hours	12,043	0	1,114	2,973	2,973
43002 - Telephone Shared Service	299	353	109	357	357
43003 - Information Services Shared Service	1,370	1,365	617	1,212	1,212
43004 - Insurance Shared Service	369	382	194	415	415
43006 - Maintenance Shared Service	2,641	2,883	1,370	2,892	2,892
44101 - Telephone	101	100	51	115	115
44203 - Office Rental	1,320	900	1,100	1,386	1,386
45310 - Copy Machine Lease	15	25	6	25	25
46108 - Cellular Phone Charges	56	50	28	75	75
46113 - Background Checks and Fingerprints	0	25	0	0	0
47001 - Postage	84	125	33	125	125
47002 - Office Supplies	182	250	80	200	200
47005 - Cleaning Supplies	1	15	0	15	15
48002 - Dues	1,370	1,397	1,411	1,453	1,453
81000 - FICA	9,582	0	536	9,068	9,068
82000 - Retirement	19,350	0	1,002	23,200	23,200
83000 - Health Insurance	14,572	0	764	17,217	17,217
84000 - Dental Insurance	501	0	17	406	406
85000 - Workers Compensation	2,250	1,502	1,502	1,686	1,686
***** Account Total:	182,951	9,372	15,983	178,345	178,345
4335 Mental Health Clinics					
0680 Mobile Crisis Grant					
11000 - Full Time Wages	13,563	13,566	10,681	0	0
14000 - Pay-in-Lieu of Benefit Hours	371	0	0	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
20006 - Computer Equipment/Software	3,207	0	0	0	0
41229 - Social Worker Contracted	74,560	125,255	28,113	0	0
41244 - Clinical Supervisor	12,446	8,635	10,213	0	0
41261 - Peer Specialist	18,583	82,404	12,500	0	0
41603 - Contracted Services	9,630	51,833	14,606	0	0
45401 - Small Equipment/Tools	94	0	0	0	0
46102 - Employee Mileage Reimbursements	0	5,600	0	0	0
46108 - Cellular Phone Charges	292	1,920	831	0	0
48402.02 - Other Expenses, CCA	6,113	0	4,697	0	0
48402.04 - Other Expenses, Other Expenses HOME	2,787	0	3,672	0	0
81000 - FICA	1,023	1,039	774	0	0
82000 - Retirement	2,317	2,593	2,021	0	0
83000 - Health Insurance	2,588	2,741	2,190	0	0
84000 - Dental Insurance	47	44	34	0	0
2100 Clinic Treatment					
11000 - Full Time Wages	144,115	70,264	70,021	120,140	120,140
14000 - Pay-in-Lieu of Benefit Hours	1,734	0	1,114	744	744
41019 - Collection Services	134	500	0	400	400
41208 - Audit Services Contracted	525	500	-25	625	625
41215 - Medical Director	14,940	13,000	9,960	14,940	14,940
41219 - Nurse Practitioner Services	0	0	0	63,000	63,000
41220 - Nursing Services Contracted	275,835	279,923	164,505	282,043	282,043
41229 - Social Worker Contracted	679,216	742,262	401,862	853,021	867,954
41231.01 - Limited English Proficiency, Interpreter Services	0	150	68	150	150
41244 - Clinical Supervisor	116,742	77,710	105,734	196,268	199,978
41249 - Psychiatric Services	444,784	508,155	194,946	400,000	400,000
41261 - Peer Specialist	62,690	77,000	28,486	93,787	93,787
41414 - Q & A Contracted Services	0	0	1,238	4,000	4,000
41423 - Appointment Reminder Service	8,559	0	-703	0	0
41430 - Contracted Billing Services	142,854	170,000	-102,554	160,000	80,000
41615 - Cleaning Services Contracted	3,052	3,119	2,121	3,290	3,290
41636 - Support Staff	416,862	357,103	217,347	376,896	382,522
43002 - Telephone Shared Service	8,564	10,108	3,134	10,224	10,224
43003 - Information Services Shared Service	32,332	32,190	14,539	28,587	28,587

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
43004 - Insurance Shared Service	8,691	8,960	4,546	9,716	9,716
43005 - Records Management Shared Service	6,441	5,557	2,783	5,491	5,491
43006 - Maintenance Shared Service	83,375	87,030	42,966	87,306	87,306
44101 - Telephone	2,949	3,250	1,376	3,000	3,000
44102 - Heat	979	1,300	915	1,300	1,300
44103 - Electric	1,015	1,000	715	1,000	1,000
44104 - Water/Sewer	688	600	502	700	700
44105 - Waste Disposal	56	150	42	100	100
44203 - Office Rental	43,018	44,084	36,775	44,816	44,816
44401 - Building Repair/Maintenance	3,026	250	0	250	250
45202 - Equipment Repair and Maintenance	1,502	800	810	1,000	1,000
45203 - Software Licenses and Maintenance	93,838	20,000	29,027	11,000	11,000
45305 - Leased Vehicle and Gas Charges	90	0	0	0	0
45310 - Copy Machine Lease	508	400	346	680	680
45401 - Small Equipment/Tools	-2,649	0	20	0	0
46102 - Employee Mileage Reimbursements	342	500	47	350	350
46103 - Employee Other Travel Expenses	134	0	0	0	0
46106 - Training	1,000	0	0	0	0
46108 - Cellular Phone Charges	1,092	1,200	468	2,611	2,611
46113 - Background Checks and Fingerprints	25	0	142	200	200
47001 - Postage	1,759	2,750	583	2,000	2,000
47002 - Office Supplies	8,212	10,000	5,300	7,000	7,000
47005 - Cleaning Supplies	811	700	657	900	900
47008 - Publications/Instructional Materials	-36	200	205	200	200
47036 - Nursing Supplies	571	500	289	500	500
48002 - Dues	2,604	2,714	2,621	2,638	2,638
48103 - Non-Employee Mileage/Travel	0	0	556	9,200	9,200
48327 - Sheriff Building Security	14,831	15,791	7,664	7,896	7,896
48342 - Centralized Finance Chargebacks	0	0	0	0	91,885
48402.02 - Other Expenses, CCA	171,431	192,181	90,389	172,675	175,618
48402.03 - Other Expenses, JP	27,584	27,992	16,451	28,205	28,205
48402.04 - Other Expenses, Other Expenses HOME	11,356	12,000	3,295	16,585	16,585
81000 - FICA	10,594	5,376	5,165	9,251	9,251
82000 - Retirement	21,958	13,427	13,035	23,378	23,378

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
83000 - Health Insurance	30,602	16,365	16,389	33,945	33,945
84000 - Dental Insurance	588	240	234	448	448
85000 - Workers Compensation	2,468	3,178	3,178	2,090	2,090
2110 SAMSHA Clinic Expansion Grant					
11000 - Full Time Wages	0	0	159	0	0
81000 - FICA	0	0	11	0	0
82000 - Retirement	0	0	18	0	0
83000 - Health Insurance	0	0	70	0	0
84000 - Dental Insurance	0	0	1	0	0
***** Account Total:	3,052,012	3,116,109	1,489,875	3,094,546	3,133,643
4340 Foundations for Change					
6340 PROS					
11000 - Full Time Wages	360,220	340,718	268,509	341,461	295,767
14000 - Pay-in-Lieu of Benefit Hours	1,734	0	4,607	0	0
20006 - Computer Equipment/Software	958	0	0	0	0
40615 - Provision for PROS ARPA Grant	8,203	0	7,092	0	0
41215 - Medical Director	1,660	1,660	1,107	1,660	1,660
41219 - Nurse Practitioner Services	41,470	43,176	32,988	43,176	43,176
41220 - Nursing Services Contracted	66,920	72,026	46,785	74,990	74,990
41229 - Social Worker Contracted	169,348	305,099	152,548	153,196	156,189
41237 - Psychiatrist Services	56,280	66,000	30,485	66,000	66,000
41261 - Peer Specialist	44,869	57,000	10,283	64,705	64,705
41404 - Internet Contracts	1,200	1,300	970	1,200	1,200
41414 - Q & A Contracted Services	0	0	3,872	11,088	11,088
41423 - Appointment Reminder Service	474	0	-49	0	0
41606 - Contracted Services, Community Services	5,300	7,000	3,975	7,000	7,000
41606.04 - Contracted Services, Community Services, Vocational Services	11,025	44,724	0	0	0
41615 - Cleaning Services Contracted	20,428	20,950	14,208	19,817	19,817
41636 - Support Staff	2,706	3,000	1,184	3,000	3,000
43003 - Information Services Shared Service	18,217	18,134	8,190	14,655	14,655
43004 - Insurance Shared Service	4,900	5,051	2,563	5,477	5,477
44101 - Telephone	425	500	340	473	473
44102 - Heat	2,823	3,500	2,770	3,440	3,440
44103 - Electric	10,577	11,000	9,290	11,610	11,610

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
44104 - Water/Sewer	939	1,000	572	860	860
44105 - Waste Disposal	1,003	1,100	669	995	995
44106 - Medical Waste Disposal	24	125	6	100	100
44203 - Office Rental	122,628	122,628	102,190	112,144	112,144
44401 - Building Repair/Maintenance	2,113	2,200	857	1,978	1,978
45202 - Equipment Repair and Maintenance	856	750	1,161	800	800
45203 - Software Licenses and Maintenance	14,316	17,000	20,890	25,500	25,500
45310 - Copy Machine Lease	63	100	32	68	68
45401 - Small Equipment/Tools	3,188	0	0	0	0
46105 - Employee Evaluations	10	25	0	25	25
46106 - Training	128	200	0	0	0
46108 - Cellular Phone Charges	56	70	180	969	969
46113 - Background Checks and Fingerprints	50	0	58	75	75
47001 - Postage	180	250	176	228	228
47002 - Office Supplies	2,917	2,500	838	2,048	2,048
47005 - Cleaning Supplies	796	800	662	817	817
47036 - Nursing Supplies	74	250	26	200	200
48002 - Dues	2,050	2,050	2,050	2,050	2,050
48004 - Permits and Fees	105	115	105	115	115
48212 - Client Lunch Program	2,518	4,500	1,394	0	0
48342 - Centralized Finance Chargebacks	0	0	0	0	46,575
48402.02 - Other Expenses, CCA	23,056	28,717	19,890	18,575	18,575
48402.03 - Other Expenses, JP	6,692	7,203	4,678	7,499	7,499
48402.04 - Other Expenses, Other Expenses HOME	6,730	9,328	1,543	10,655	10,655
81000 - FICA	25,717	26,070	19,184	26,128	22,632
82000 - Retirement	44,513	46,567	36,513	50,115	44,016
83000 - Health Insurance	111,154	114,281	94,750	134,840	109,363
84000 - Dental Insurance	1,962	1,968	1,554	1,960	1,631
85000 - Workers Compensation	10,468	12,225	12,225	15,864	15,864
7330 PROS Service Dollars					
40812 - OMH Service Dollars	0	0	0	14,842	14,842
8350 PROS Employment Initiative					
11000 - Full Time Wages	0	0	0	6,951	6,951
41606.04 - Contracted Services, Community Services, Vocational Services	0	0	0	48,937	49,899

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
41615 - Cleaning Services Contracted	0	0	0	2,050	2,050
43003 - Information Services Shared Service	0	0	0	1,449	1,449
44101 - Telephone	0	0	0	50	50
44102 - Heat	0	0	0	360	360
44103 - Electric	0	0	0	1,215	1,215
44104 - Water/Sewer	0	0	0	90	90
44105 - Waste Disposal	0	0	0	113	113
44203 - Office Rental	0	0	0	11,736	11,736
44401 - Building Repair/Maintenance	0	0	0	207	207
45310 - Copy Machine Lease	0	0	0	7	7
47001 - Postage	0	0	0	24	24
47002 - Office Supplies	0	0	0	203	203
47005 - Cleaning Supplies	0	0	0	86	86
48103 - Non-Employee Mileage/Travel	0	0	0	280	280
48402.02 - Other Expenses, CCA	0	0	0	6,389	6,389
81000 - FICA	0	0	0	533	533
82000 - Retirement	0	0	0	938	938
83000 - Health Insurance	0	0	0	2,021	2,021
84000 - Dental Insurance	0	0	0	27	27
***** Account Total:	1,214,043	1,402,860	923,920	1,336,064	1,305,499
4341 MH Transportation-CSS					
0670 Transportation					
11000 - Full Time Wages	1,665	1,652	1,197	1,545	1,545
14000 - Pay-in-Lieu of Benefit Hours	0	0	71	0	0
41615 - Cleaning Services Contracted	632	648	439	1,139	1,139
43001 - Fleet Maintenance	1,785	1,850	813	1,295	1,295
43003 - Information Services Shared Service	392	391	177	347	347
43004 - Insurance Shared Service	109	116	59	126	126
44101 - Telephone	24	50	18	28	28
44102 - Heat	149	200	146	200	200
44103 - Electric	557	600	489	675	675
44104 - Water/Sewer	19	50	22	50	50
44105 - Waste Disposal	34	50	23	38	38
44203 - Office Rental	3,000	3,000	2,500	6,520	6,520

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
44401 - Building Repair/Maintenance	15	100	12	115	115
45310 - Copy Machine Lease	2	0	0	0	0
47001 - Postage	0	15	3	13	13
47002 - Office Supplies	128	100	45	0	0
47005 - Cleaning Supplies	41	50	35	48	48
81000 - FICA	121	128	91	119	119
82000 - Retirement	181	206	148	209	209
83000 - Health Insurance	316	333	322	450	450
84000 - Dental Insurance	7	7	5	6	6
85000 - Workers Compensation	110	45	45	22	22
***** Account Total:	9,287	9,591	6,660	12,945	12,945
4350 Children's Care Coordination					
0650 Respite					
41623 - Respite Services	4,833	12,980	1,134	13,314	13,314
0820 Blended Case Management					
11000 - Full Time Wages	0	133,589	85,560	0	0
14000 - Pay-in-Lieu of Benefit Hours	0	0	6,470	0	0
41430 - Contracted Billing Services	0	5,500	3,444	0	0
41615 - Cleaning Services Contracted	0	3,743	2,545	0	0
43003 - Information Services Shared Service	0	3,842	1,735	0	0
43004 - Insurance Shared Service	0	1,067	541	0	0
44101 - Telephone	0	200	12	0	0
44105 - Waste Disposal	0	40	23	0	0
44203 - Office Rental	0	8,500	6,600	0	0
45203 - Software Licenses and Maintenance	0	1,500	0	0	0
45310 - Copy Machine Lease	0	75	22	0	0
46102 - Employee Mileage Reimbursements	0	7,000	2,641	0	0
46105 - Employee Evaluations	0	25	0	0	0
46108 - Cellular Phone Charges	0	800	394	0	0
47001 - Postage	0	150	87	0	0
47002 - Office Supplies	0	500	521	0	0
47005 - Cleaning Supplies	0	125	96	0	0
81000 - FICA	0	10,223	6,624	0	0
82000 - Retirement	0	20,505	12,612	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
83000 - Health Insurance	0	29,300	18,765	0	0
84000 - Dental Insurance	0	731	467	0	0
85000 - Workers Compensation	0	2,504	2,504	0	0
0920 BCM Service Dollars					
40812 - OMH Service Dollars	0	21,480	1,210	0	0
2620 Health Home Non-Medicaid CM					
11000 - Full Time Wages	103,028	0	6,338	83,598	83,598
14000 - Pay-in-Lieu of Benefit Hours	1,238	0	0	0	0
41430 - Contracted Billing Services	4,648	0	0	4,000	2,000
41615 - Cleaning Services Contracted	3,662	0	0	0	0
43003 - Information Services Shared Service	3,860	0	0	3,411	3,411
43004 - Insurance Shared Service	1,036	0	0	1,158	1,158
44101 - Telephone	102	0	0	100	100
44105 - Waste Disposal	34	0	0	40	40
44203 - Office Rental	7,920	0	0	8,316	8,316
44401 - Building Repair/Maintenance	22	0	0	0	0
45202 - Equipment Repair and Maintenance	150	0	0	0	0
45203 - Software Licenses and Maintenance	1,500	0	0	1,500	1,500
45310 - Copy Machine Lease	44	0	0	75	75
46102 - Employee Mileage Reimbursements	3,797	0	0	3,500	3,500
46105 - Employee Evaluations	0	0	0	25	25
46106 - Training	275	0	0	0	0
46108 - Cellular Phone Charges	787	0	0	800	800
47001 - Postage	144	0	0	600	600
47002 - Office Supplies	408	0	0	750	750
47005 - Cleaning Supplies	134	0	0	140	140
48342 - Centralized Finance Chargebacks	0	0	0	0	2,251
81000 - FICA	7,617	0	462	6,398	6,398
82000 - Retirement	15,652	0	811	11,202	11,202
83000 - Health Insurance	23,765	0	922	17,633	17,633
84000 - Dental Insurance	501	0	38	442	442
85000 - Workers Compensation	3,118	0	0	1,364	1,364
87000 - Employee Tuition Reimbursement	900	0	0	0	0
2740 HHCM Service Dollars					

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
40812 - OMH Service Dollars	16,978	0	7,210	22,039	22,039
2810 Service Dollar Administration					
11000 - Full Time Wages	0	2,896	2,098	0	0
43002 - Telephone Shared Service	0	27	8	0	0
43003 - Information Services Shared Service	0	87	39	0	0
43004 - Insurance Shared Service	0	24	12	0	0
44101 - Telephone	0	10	1	0	0
47002 - Office Supplies	0	30	4	0	0
81000 - FICA	0	222	152	0	0
82000 - Retirement	0	361	253	0	0
83000 - Health Insurance	0	676	465	0	0
84000 - Dental Insurance	0	10	7	0	0
85000 - Workers Compensation	0	61	61	0	0
2850 HHCM Service Dollar Admin					
11000 - Full Time Wages	5,156	0	0	5,000	5,000
43002 - Telephone Shared Service	23	0	0	27	27
43003 - Information Services Shared Service	86	0	0	77	77
43004 - Insurance Shared Service	21	0	0	26	26
44101 - Telephone	1	0	0	10	10
47002 - Office Supplies	8	0	0	30	30
47005 - Cleaning Supplies	0	0	0	5	5
81000 - FICA	382	0	0	385	385
82000 - Retirement	557	0	0	676	676
83000 - Health Insurance	648	0	0	1,789	1,789
84000 - Dental Insurance	23	0	0	24	24
85000 - Workers Compensation	56	0	0	67	67
***** Account Total:	213,114	268,783	172,888	188,521	188,772
4352 Adult Case Management					
2620 Health Home Non-Medicaid CM					
11000 - Full Time Wages	257,211	134,165	110,752	137,745	137,745
14000 - Pay-in-Lieu of Benefit Hours	619	0	371	0	0
41615 - Cleaning Services Contracted	2,197	2,246	1,527	2,369	2,369
43003 - Information Services Shared Service	2,619	2,607	1,177	2,315	2,315
43004 - Insurance Shared Service	704	727	369	788	788

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
44101 - Telephone	60	125	7	125	125
44105 - Waste Disposal	34	25	23	38	38
44203 - Office Rental	5,280	5,500	4,400	5,544	5,544
44401 - Building Repair/Maintenance	13	0	0	0	0
45203 - Software Licenses and Maintenance	1,500	1,600	1,500	1,500	1,500
45310 - Copy Machine Lease	26	25	13	25	25
45401 - Small Equipment/Tools	1,279	0	0	0	0
46102 - Employee Mileage Reimbursements	4,125	5,500	3,542	5,500	5,500
46108 - Cellular Phone Charges	768	885	384	770	770
47001 - Postage	107	100	21	100	100
47002 - Office Supplies	275	400	319	400	400
47005 - Cleaning Supplies	82	100	58	100	100
81000 - FICA	18,431	10,265	7,872	10,540	10,540
82000 - Retirement	28,327	16,725	13,807	18,509	18,509
83000 - Health Insurance	49,954	34,936	28,915	41,205	41,205
84000 - Dental Insurance	1,449	727	591	747	747
85000 - Workers Compensation	2,858	2,770	2,770	3,372	3,372
2740 HHCM Service Dollars					
40812 - OMH Service Dollars	9,051	37,588	5,441	31,642	31,642
2850 HHCM Service Dollar Admin					
11000 - Full Time Wages	3,470	2,896	2,953	4,474	4,474
43002 - Telephone Shared Service	11	13	4	14	14
43003 - Information Services Shared Service	58	56	25	50	50
43004 - Insurance Shared Service	18	21	11	23	23
47002 - Office Supplies	4	30	2	25	25
47005 - Cleaning Supplies	0	5	0	5	5
81000 - FICA	254	223	214	343	343
82000 - Retirement	376	361	367	605	605
83000 - Health Insurance	642	676	713	1,534	1,534
84000 - Dental Insurance	13	11	9	20	20
85000 - Workers Compensation	32	39	39	45	45
***** Account Total:	391,847	261,347	188,196	270,472	270,472
4353 Placement Prevention					
0650 Respite					

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
41623 - Respite Services	1,904	1,500	0	1,500	1,500
2100 Clinic Treatment					
11000 - Full Time Wages	11,510	64,670	51,923	66,774	66,774
40801 - Client Assistance Program	4,435	5,000	2,772	5,000	5,000
41615 - Cleaning Services Contracted	1,221	1,248	848	1,316	1,316
43003 - Information Services Shared Service	1,259	1,254	566	1,113	1,113
43004 - Insurance Shared Service	339	351	178	381	381
44101 - Telephone	36	75	5	50	50
44105 - Waste Disposal	34	50	23	50	50
44203 - Office Rental	1,320	1,560	1,100	1,386	1,386
44401 - Building Repair/Maintenance	7	0	0	0	0
45310 - Copy Machine Lease	14	20	7	20	20
46102 - Employee Mileage Reimbursements	3,183	3,051	2,082	3,300	3,300
46108 - Cellular Phone Charges	375	400	188	385	385
47001 - Postage	28	70	8	70	70
47002 - Office Supplies	106	200	188	200	200
47005 - Cleaning Supplies	49	75	32	55	55
81000 - FICA	864	4,948	3,792	5,110	5,110
82000 - Retirement	1,290	8,062	6,382	8,929	8,929
83000 - Health Insurance	2,359	9,564	7,745	11,801	11,801
84000 - Dental Insurance	50	356	284	370	370
85000 - Workers Compensation	693	134	134	151	151
***** Account Total:	31,076	102,588	78,257	107,961	107,961
4360 Commitments					
0000 Core Program					
40205 - Commitment for Mentally Ill	523,389	175,000	0	100,000	100,000
40209 - Commitment for Developmentally Disabled	31,106	100,000	0	75,000	75,000
***** Account Total:	554,495	275,000	0	175,000	175,000
4394 OMH Federal Salary Sharing					
0000 Core Program					
41233 - Professional Services	10,000	10,000	0	0	10,000
***** Account Total:	10,000	10,000	0	0	10,000
4395 Opioid Abatement					
0000 Core Program					
40616 - Provision for Opioid Abatement	0	39,115	200	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
41606.06 - Contracted Services, Community Services, Care Coordinator	0	73,410	0	0	0
48336.H - Sheriff MAT Program, Harm Reduction	0	20,000	0	0	0
48336.P - Sheriff MAT Program, Prevention	0	20,000	0	0	0
48336.PP - Sheriff MAT Program, Priority Populations	0	20,000	0	0	0
48336.R - Sheriff MAT Program, Recovery	0	20,000	0	0	0
48336.T - Sheriff MAT Program, Treatment	0	20,000	100,000	0	200,000
48337.ET - Aging, Opioid Abatement, Education & Training	0	5,000	0	0	5,000
48337.P - Aging, Opioid Abatement, Prevention	0	2,000	2,156	0	2,000
48338.H - Health, Opioid Abatement, Harm Reduction	0	13,000	0	0	0
48338.P - Health, Opioid Abatement, Prevention	0	677	0	0	0
48338.PP - Health, Opioid Abatement, Priority Populations	0	5,000	0	0	0
48338.R - Health, Opioid Abatement, Research	0	1,824	0	0	0
48339.H - Probation, Opioid Abatement, Harm Reduction	0	3,000	0	0	0
48339.P - Probation, Opioid Abatement, Prevention	0	664	0	0	0
48339.PP - Probation, Opioid Abatement, Priority Populations	0	5,000	0	0	0
48340.HO - DSS, Opioid Abatement, Housing	0	15,000	0	0	0
***** Account Total:	0	263,690	102,356	0	207,000
Departmental Appropriation:	6,315,396	6,900,701	3,701,366	6,185,056	6,375,481
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	6,315,396	6,900,701	3,701,366	6,185,056	6,375,481
Departmental Revenue:	5,101,248	5,642,996	4,455,741	4,966,899	5,221,899
Departmental Net Levy:	1,214,148	1,257,705	-754,375	1,218,157	1,153,582

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
433 CASA-Trinity					
Revenue					
4322 Contracted Community Services					
2950 Comprehensive Outpatient Service					
3492.013S - State Aid, OASAS, Continual 100% State Aid	214,976	0	504,116	0	0
3520 Medically Supervised Outpatient					
3492.013S - State Aid, OASAS, Continual 100% State Aid	579,951	658,237	-10,976	559,616	709,772
3570 Community Residential					
3492.013S - State Aid, OASAS, Continual 100% State Aid	0	460,779	-375	335,779	310,779
3600 Residential Services					
3492.013S - State Aid, OASAS, Continual 100% State Aid	0	435,000	0	660,000	585,000
3600 Residential Services 43301 Weston's Manor					
3492.013S - State Aid, OASAS, Continual 100% State Aid	160,779	0	233,085	0	0
3600 Residential Services 43302 Willow House					
3492.013S - State Aid, OASAS, Continual 100% State Aid	585,000	0	438,750	0	0
4074 Support Services - Educational					
3492.013T - State Aid, OASAS, Local Assistance, Opioid Funding	0	0	50,000	0	0
5520 Primary Prevention Services					
3492.013S - State Aid, OASAS, Continual 100% State Aid	373,605	373,605	323,599	373,605	373,605
***** Account Total:	1,914,311	1,927,621	1,538,199	1,929,000	1,979,156
Departmental Revenue:	1,914,311	1,927,621	1,538,199	1,929,000	1,979,156
Appropriation					
4322 Contracted Community Services					
2950 Comprehensive Outpatient Service					
42019.013S - CASA-Trinity, OASAS State Local Assistance	216,836	0	527,109	0	0
3520 Medically Supervised Outpatient					
42019.013M - CASA-Trinity, OASAS MH Local Assistance	0	0	-878	0	0
42019.013S - CASA-Trinity, OASAS State Local Assistance	583,671	663,817	-125,733	565,196	715,352
3570 Community Residential					
42019.013S - CASA-Trinity, OASAS State Local Assistance	0	460,779	125,733	335,779	310,779
3600 Residential Services					
42019.013S - CASA-Trinity, OASAS State Local Assistance	0	435,000	0	660,000	585,000
3600 Residential Services 43301 Weston's Manor					
42019.013S - CASA-Trinity, OASAS State Local Assistance	160,779	0	233,084	0	0
3600 Residential Services 43302 Willow House					

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
42019.013S - CASA-Trinity, OASAS State Local Assistance	585,000	0	438,750	0	0
4778 Jail Based Services					
42019.013S - CASA-Trinity, OASAS State Local Assistance	0	0	-2,909	0	0
5520 Primary Prevention Services					
42019.013S - CASA-Trinity, OASAS State Local Assistance	394,925	394,925	296,194	394,925	394,925
***** Account Total:	1,941,211	1,954,521	1,491,350	1,955,900	2,006,056
Departmental Appropriation:	1,941,211	1,954,521	1,491,350	1,955,900	2,006,056
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	1,941,211	1,954,521	1,491,350	1,955,900	2,006,056
Departmental Revenue:	1,914,311	1,927,621	1,538,199	1,929,000	1,979,156
Departmental Net Levy:	26,900	26,900	-46,849	26,900	26,900

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
434 NYSARC, Inc					
Revenue					
4322 Contracted Community Services					
0000 Core Program					
3490.PY - State Aid, OMH, Prior Year Revenue Adjustments	0	0	109,448	0	0
0330 Day Training					
3491.620 - State Aid, OMRDD, Chapter 620	28,623	0	25,936	29,436	29,436
3491.OT620 - State Aid, OMRDD, Other Than 620	32,075	0	26,149	32,298	32,298
0340 Sheltered Workshop/Satellite SW					
3491.965S - State Aid, OMRDD, Minimum Wage	0	190	0	0	0
3491.OT620 - State Aid, OMRDD, Other Than 620	0	0	-179,234	0	0
0670 Transportation					
3490.200 - State Aid, OMH, Reinvestment	12,606	11,662	11,891	11,662	11,967
1650 Family Support Services - C&F					
3490.001A - State Aid, OMH, Local Assistance Adults	7,533	7,584	7,732	7,584	7,781
3490.046L - State Aid, OMH, C&F Community Support Programs	64,680	83,914	85,550	83,914	86,096
3490.965S - State Aid, OMH, LGU Admin: Personnel Services	3,380	3,381	3,470	3,404	4,901
2620 Health Home Non-Medicaid CM					
3490.570 - State Aid, OMH, Health Homes	-19,588	29,433	29,903	29,433	24,774
2720 Non-Medicaid Care Coordination					
3490.034J - State Aid, OMH, Adult Case Management & ACT	84,968	126,714	136,956	134,405	137,900
3490.965S - State Aid, OMH, LGU Admin: Personnel Services	451	451	932	454	653
2740 HHCM Service Dollars					
3490.570 - State Aid, OMH, Health Homes	17,779	17,900	18,186	17,900	15,067
4340 OISE					
3490.037 - State Aid, OMH, Integrated Supported Employment	91,917	92,556	94,361	92,556	94,964
3490.965S - State Aid, OMH, LGU Admin: Personnel Services	190	0	195	0	276
***** Account Total:	324,614	373,785	371,475	443,046	446,113
Departmental Revenue:	324,614	373,785	371,475	443,046	446,113
Appropriation					
4322 Contracted Community Services					
0330 Day Training					
42020.620 - Rehabilitation Center, OMRDD Chapter 620	28,623	0	19,007	29,436	29,436
42020.OT620 - Rehabilitation Center, OMRDD Other Than 620	32,075	0	18,660	32,298	32,298
0340 Sheltered Workshop/Satellite SW					

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
42021.965S - NYSARC, Minimum Wage	0	190	0	0	0
42021.OT620 - NYSARC, Other Than 620	0	0	-179,235	0	0
0670 Transportation					
42020.200 - Rehabilitation Center, Reinvestment	12,606	11,662	8,748	11,662	11,967
1650 Family Support Services - C&F					
42020.001A - Rehabilitation Center, Local Assistance Adults	7,533	7,584	5,688	7,584	7,781
42020.046L - Rehabilitation Center, Community Support-C&F	64,680	83,914	62,937	83,914	86,096
42020.965S - Rehabilitation Center, Minimum Wage	3,380	3,381	0	3,404	4,901
2620 Health Home Non-Medicaid CM					
42020.570 - Rehabilitation Center, Health Homes	-19,588	29,433	22,074	29,433	24,774
2720 Non-Medicaid Care Coordination					
42020.034J - Rehabilitation Center, Adult Case Management	84,968	126,714	104,564	134,405	137,900
42020.965S - Rehabilitation Center, Minimum Wage	451	451	0	454	653
2740 HHCM Service Dollars					
42020.570 - Rehabilitation Center, Health Homes	17,779	17,900	13,425	17,900	15,067
4340 OISE					
42020.037 - Rehabilitation Center, Integrated Supportive Employment	91,917	92,556	69,417	92,556	94,964
42020.965S - Rehabilitation Center, Minimum Wage	190	0	0	0	276
***** Account Total:	324,614	373,785	145,285	443,046	446,113
Departmental Appropriation:	324,614	373,785	145,285	443,046	446,113
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	324,614	373,785	145,285	443,046	446,113
Departmental Revenue:	324,614	373,785	371,475	443,046	446,113
Departmental Net Levy:	0	0	-226,190	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
435 Olean General Hospital					
Revenue					
4322 Contracted Community Services					
0000 Core Program					
3490.PY - State Aid, OMH, Prior Year Revenue Adjustments	0	0	98,620	0	0
1760 Advocacy/Support Services					
3490.200 - State Aid, OMH, Reinvestment	151,679	152,733	155,711	158,842	156,703
3490.965S - State Aid, OMH, LGU Admin: Personnel Services	0	0	20,862	0	0
***** Account Total:	151,679	152,733	275,193	158,842	156,703
Departmental Revenue:	151,679	152,733	275,193	158,842	156,703
Appropriation					
4322 Contracted Community Services					
1760 Advocacy/Support Services					
42038.200 - Olean General Hospital, Reinvestment	151,679	152,733	114,549	158,842	156,703
***** Account Total:	151,679	152,733	114,549	158,842	156,703
Departmental Appropriation:	151,679	152,733	114,549	158,842	156,703
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	151,679	152,733	114,549	158,842	156,703
Departmental Revenue:	151,679	152,733	275,193	158,842	156,703
Departmental Net Levy:	0	0	-160,644	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
436 Seneca Nation of Indians					
Revenue					
4322 Contracted Community Services					
0000 Core Program					
3490.PY - State Aid, OMH, Prior Year Revenue Adjustments	0	0	58,229	0	0
2720 Non-Medicaid Care Coordination					
3490.034J - State Aid, OMH, Adult Case Management & ACT	23,615	75,018	0	55,038	55,038
***** Account Total:	23,615	75,018	58,229	55,038	55,038
Departmental Revenue:	23,615	75,018	58,229	55,038	55,038
Appropriation					
4322 Contracted Community Services					
2720 Non-Medicaid Care Coordination					
42022.034J - Seneca Nation of Indians, Adult Case Management & ACT	23,615	75,018	0	55,038	55,038
***** Account Total:	23,615	75,018	0	55,038	55,038
Departmental Appropriation:	23,615	75,018	0	55,038	55,038
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	23,615	75,018	0	55,038	55,038
Departmental Revenue:	23,615	75,018	58,229	55,038	55,038
Departmental Net Levy:	0	0	-58,229	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
437 Housing Options Made Easy Revenue					
4322 Contracted Community Services					
0000 Core Program					
3490.PY - State Aid, OMH, Prior Year Revenue Adjustments	0	0	230,960	0	0
1320 Vocational Services - C&F					
3490.046L - State Aid, OMH, C&F Community Support Programs	128,194	129,085	131,602	135,762	132,442
1760 Advocacy/Support Services					
3490.400 - State Aid, OMH, Commissioner's Performance	58,987	59,379	60,556	62,366	60,942
3490.965S - State Aid, OMH, LGU Admin: Personnel Services	19,920	19,921	20,450	21,061	28,888
2720 Non-Medicaid Care Coordination					
3490.034J - State Aid, OMH, Adult Case Management & ACT	39,232	50,114	58,818	60,608	59,223
3490.965S - State Aid, OMH, LGU Admin: Personnel Services	1,857	1,857	1,906	1,964	2,694
2750 Peer and Rehab Support					
3490.037A - State Aid, OMH, Peer and Rehab Support	466,276	695,392	708,952	730,162	713,472
3490.965S - State Aid, OMH, LGU Admin: Personnel Services	24,136	24,139	24,776	25,517	35,001
2770 Self-Help Programs					
3490.200 - State Aid, OMH, Reinvestment	6,810	6,858	6,990	7,201	7,034
3490.965S - State Aid, OMH, LGU Admin: Personnel Services	391	391	401	414	567
6050 Supported Housing Rental Assist					
3490.400 - State Aid, OMH, Commissioner's Performance	0	17	0	0	0
6060 Supported Housing Community Serv					
3490.078 - State Aid, OMH, Supported Housing	219,274	304,974	307,891	320,223	307,892
***** Account Total:	965,077	1,292,127	1,553,302	1,365,278	1,348,155
Departmental Revenue:	965,077	1,292,127	1,553,302	1,365,278	1,348,155
Appropriation					
4322 Contracted Community Services					
1320 Vocational Services - C&F					
42023.046L - Housing Options Made Easy, Inc., C & F Community Support Progra	128,194	129,085	96,813	135,762	132,442
1760 Advocacy/Support Services					
42023.400 - Housing Options Made Easy, Inc., Commissioner's Performance	58,987	59,379	44,547	62,366	60,942
42023.965S - Housing Options Made Easy, Inc., Minimum Wage	19,920	19,921	0	21,061	28,888
2720 Non-Medicaid Care Coordination					
42023.034J - Housing Options Made Easy, Inc., Adult Case Management	39,232	50,114	45,542	60,608	59,223
42023.965S - Housing Options Made Easy, Inc., Minimum Wage	1,857	1,857	0	1,964	2,694

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
2750 Peer and Rehab Support					
42023.037A - Housing Options Made Easy, Inc., Peer and Rehab Support	466,276	695,392	521,544	730,162	713,472
42023.965S - Housing Options Made Easy, Inc., Minimum Wage	24,136	24,139	0	25,517	35,001
2770 Self-Help Programs					
42023.200 - Housing Options Made Easy, Inc., Reinvestment	6,810	6,858	5,142	7,201	7,034
42023.965S - Housing Options Made Easy, Inc., Minimum Wage	391	391	0	414	567
6050 Supported Housing Rental Assist					
42023.400 - Housing Options Made Easy, Inc., Commissioner's Performance	0	17	0	0	0
6060 Supported Housing Community Serv					
42023.078 - Housing Options Made Easy, Inc., Supported Housing	219,274	304,974	229,462	320,223	307,892
***** Account Total:	965,077	1,292,127	943,050	1,365,278	1,348,155
Departmental Appropriation:	965,077	1,292,127	943,050	1,365,278	1,348,155
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	965,077	1,292,127	943,050	1,365,278	1,348,155
Departmental Revenue:	965,077	1,292,127	1,553,302	1,365,278	1,348,155
Departmental Net Levy:	0	0	-610,252	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
438 Dir. Independent Living, Inc					
Revenue					
4322 Contracted Community Services					
0000 Core Program					
3490.PY - State Aid, OMH, Prior Year Revenue Adjustments	0	0	58,545	0	0
0690 Outreach					
3490.965S - State Aid, OMH, LGU Admin: Personnel Services	803	803	824	0	1,164
1760 Advocacy/Support Services					
3490.001A - State Aid, OMH, Local Assistance Adults	7,651	7,704	7,854	8,400	7,904
3490.039G - State Aid, OMH, Adult Family Support	7,954	8,008	8,164	9,000	8,216
3490.046L - State Aid, OMH, C&F Community Support Programs	8,070	7,608	7,757	8,396	7,806
3490.200 - State Aid, OMH, Reinvestment	44,947	61,117	62,308	68,000	62,705
3490.965S - State Aid, OMH, LGU Admin: Personnel Services	8,912	8,913	12,398	9,175	12,924
2620 Health Home Non-Medicaid CM					
3490.570 - State Aid, OMH, Health Homes	-18,987	22,644	23,006	31,295	19,060
2720 Non-Medicaid Care Coordination					
3490.034J - State Aid, OMH, Adult Case Management & ACT	65,873	87,686	96,206	103,974	96,868
2740 HHCM Service Dollars					
3490.570 - State Aid, OMH, Health Homes	5,331	5,369	5,454	5,575	4,518
2850 HHCM Service Dollar Admin					
3490.570 - State Aid, OMH, Health Homes	596	599	610	625	505
***** Account Total:	131,150	210,451	283,126	244,440	221,670
Departmental Revenue:	131,150	210,451	283,126	244,440	221,670
Appropriation					
4322 Contracted Community Services					
0690 Outreach					
42024.965S - Directions in Independent Living, Inc., Minimum Wage	803	803	0	0	1,164
1760 Advocacy/Support Services					
42024.001A - Directions in Independent Living, Inc., OMH Local Assistance	7,651	7,704	5,778	8,400	7,904
42024.039G - Directions in Independent Living, Inc., Adult Family Support	7,954	8,008	6,006	9,000	8,216
42024.046L - Directions in Independent Living, Inc., Community Support-C&F	8,070	7,608	5,706	8,396	7,806
42024.200 - Directions in Independent Living, Inc., Reinvestment	44,947	61,117	45,837	68,000	62,705
42024.965S - Directions in Independent Living, Inc., Minimum Wage	8,912	8,913	0	9,175	12,924
2620 Health Home Non-Medicaid CM					
42024.570 - Directions in Independent Living, Inc., Health Home	-18,987	22,644	16,983	31,295	19,060

Tentative Budget Report

Base Account

2024
Actual

2025
Adopted

2025
Actual

2026
Department
Requested

2026
Budget
Officer

2720 Non-Medicaid Care Coordination

42024.034J - Directions in Independent Living, Inc., Adult Case Management

65,873

87,686

71,554

103,974

96,868

2740 HHCM Service Dollars

42024.570 - Directions in Independent Living, Inc., Health Home

5,331

5,369

4,026

5,575

4,518

2850 HHCM Service Dollar Admin

42024.570 - Directions in Independent Living, Inc., Health Home

596

599

450

625

505

***** Account Total:

131,150

210,451

156,340

244,440

221,670

Departmental Appropriation:

131,150

210,451

156,340

244,440

221,670

DEPARTMENTAL SUMMARY

Departmental Appropriation:

131,150

210,451

156,340

244,440

221,670

Departmental Revenue:

131,150

210,451

283,126

244,440

221,670

Departmental Net Levy:

0

0

-126,786

0

0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
440 Southern Tier Env. Living Revenue					
4322 Contracted Community Services					
0000 Core Program					
3490.PY - State Aid, OMH, Prior Year Revenue Adjustments	0	0	-32,991	0	0
2620 Health Home Non-Medicaid CM					
3490.570 - State Aid, OMH, Health Homes	49,208	52,074	52,905	52,070	43,830
2740 HHCM Service Dollars					
3490.570 - State Aid, OMH, Health Homes	23,702	23,868	12,592	23,868	20,090
6060 Supported Housing Community Serv					
3490.078 - State Aid, OMH, Supported Housing	123,635	185,371	182,454	185,371	182,454
***** Account Total:	196,545	261,313	214,960	261,309	246,374
Departmental Revenue:	196,545	261,313	214,960	261,309	246,374
Appropriation					
4322 Contracted Community Services					
2620 Health Home Non-Medicaid CM					
42026.570 - Southern Tier Environments for Living, Inc., Health Homes	49,208	52,074	39,054	52,070	43,830
2740 HHCM Service Dollars					
42026.570 - Southern Tier Environments for Living, Inc., Health Homes	23,702	23,868	17,901	23,868	20,090
6060 Supported Housing Community Serv					
42026.078 - Southern Tier Environments for Living, Inc., Supported Housing	123,635	185,371	138,299	185,371	182,454
***** Account Total:	196,545	261,313	195,254	261,309	246,374
Departmental Appropriation:	196,545	261,313	195,254	261,309	246,374
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	196,545	261,313	195,254	261,309	246,374
Departmental Revenue:	196,545	261,313	214,960	261,309	246,374
Departmental Net Levy:	0	0	-19,706	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
443 Catholic Charities					
Revenue					
4322 Contracted Community Services					
0000 Core Program					
3490.PY - State Aid, OMH, Prior Year Revenue Adjustments	0	0	213,080	0	0
2620 Health Home Non-Medicaid CM					
3490.570K - State Aid, OMH, Kids Health Home Care Mgt	21,851	22,002	22,431	22,002	22,574
2740 HHCM Service Dollars					
3490.570K - State Aid, OMH, Kids Health Home Care Mgt	23,711	23,876	24,342	23,876	24,497
***** Account Total:	45,562	45,878	259,853	45,878	47,071
Departmental Revenue:	45,562	45,878	259,853	45,878	47,071
Appropriation					
4322 Contracted Community Services					
2620 Health Home Non-Medicaid CM					
42029.570K - Catholic Charities, Kids Health Home Care Mgt	21,851	22,002	16,503	22,002	22,574
2740 HHCM Service Dollars					
42029.570K - Catholic Charities, Kids Health Home Care Mgt	23,711	23,876	17,907	23,876	24,497
***** Account Total:	45,562	45,878	34,410	45,878	47,071
Departmental Appropriation:	45,562	45,878	34,410	45,878	47,071
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	45,562	45,878	34,410	45,878	47,071
Departmental Revenue:	45,562	45,878	259,853	45,878	47,071
Departmental Net Levy:	0	0	-225,443	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
444 ACT Service Provider					
Revenue					
4322 Contracted Community Services					
0000 Core Program					
3490.PY - State Aid, OMH, Prior Year Revenue Adjustments	0	0	-27,499	0	0
0800 ACT Manager					
3490.034J - State Aid, OMH, Adult Case Management & ACT	104,667	68,475	70,673	148,984	71,159
8360 Ind Place & Support Empl Init.					
3490.034J - State Aid, OMH, Adult Case Management & ACT	0	0	75,301	0	75,819
8810 ACT Service Dollars					
3490.034J - State Aid, OMH, Adult Case Management & ACT	28,046	37,311	27,027	27,584	27,213
***** Account Total:	132,713	105,786	145,502	176,568	174,191
Departmental Revenue:	132,713	105,786	145,502	176,568	174,191
Appropriation					
4322 Contracted Community Services					
0800 ACT Manager					
42056.034J - ACT Provider, Adult Case Management & ACT	104,667	68,475	52,017	148,984	71,159
8360 Ind Place & Support Empl Init.					
42056.034J - ACT Provider, Adult Case Management & ACT	0	0	55,424	0	75,819
8810 ACT Service Dollars					
42056.034J - ACT Provider, Adult Case Management & ACT	28,046	37,311	19,892	27,584	27,213
***** Account Total:	132,713	105,786	127,333	176,568	174,191
Departmental Appropriation:	132,713	105,786	127,333	176,568	174,191
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	132,713	105,786	127,333	176,568	174,191
Departmental Revenue:	132,713	105,786	145,502	176,568	174,191
Departmental Net Levy:	0	0	-18,169	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
445 Dwyer Project					
Revenue					
4322 Contracted Community Services					
0000 Core Program					
3490.038F - State Aid, OMH, Veteran's Peer Support	148,398	197,864	201,722	215,805	203,008
***** Account Total:	148,398	197,864	201,722	215,805	203,008
Departmental Revenue:	148,398	197,864	201,722	215,805	203,008
Appropriation					
4322 Contracted Community Services					
0000 Core Program					
42060.038F - Dwyer Project Provider, Veteran's Peer Support	148,398	197,864	148,398	215,805	203,008
***** Account Total:	148,398	197,864	148,398	215,805	203,008
Departmental Appropriation:	148,398	197,864	148,398	215,805	203,008
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	148,398	197,864	148,398	215,805	203,008
Departmental Revenue:	148,398	197,864	201,722	215,805	203,008
Departmental Net Levy:	0	0	-53,324	0	0

Tentative Budget Report

Base Account

2024
Actual

2025
Adopted

2025
Actual

2026
Department
Requested

2026
Budget
Officer

454 EMS Contract Agencies
Appropriation
4540 Ambulance
0000 Core Program

42015 - Mercy Flight, Inc.

7,650 7,650 7,650 7,650 7,650

42017 - Southern Tier Health Care System

15,300 15,300 15,300 15,300 15,300

***** Account Total:

22,950 22,950 22,950 22,950 22,950

Departmental Appropriation:

22,950 22,950 22,950 22,950 22,950

DEPARTMENTAL SUMMARY

Departmental Appropriation:

22,950 22,950 22,950 22,950 22,950

Departmental Revenue:

0 0 0 0 0

Departmental Net Levy:

22,950 22,950 22,950 22,950 22,950

Tentative Budget Report

Base Account

2024
Actual

2025
Adopted

2025
Actual

2026
Department
Requested

2026
Budget
Officer

561 Airport Improvements

Appropriation

5610 Olean Municipal Airport

0000 Core Program

42002 - Olean Municipal Airport

0

95,000

0

190,000

95,000

***** Account Total:

0

95,000

0

190,000

95,000

Departmental Appropriation:

0

95,000

0

190,000

95,000

DEPARTMENTAL SUMMARY

Departmental Appropriation:

0

95,000

0

190,000

95,000

Departmental Revenue:

0

0

0

0

0

Departmental Net Levy:

0

95,000

0

190,000

95,000

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
601 Social Services					
Revenue					
0000 Unallocated					
0000 Core Program					
3600.PY - State Aid, Social Services, Prior Year Revenue Adjustments	6,063,987	0	0	0	0
***** Account Total:	6,063,987	0	0	0	0
6010 Social Services Administration					
0000 Core Program					
1810 - Repayment of Administration Expenses	47,292	35,000	11,407	30,000	30,000
1811 - Repayment of Child Support Collection Expenses	46,411	55,000	34,069	53,000	53,000
3610 - State Aid, Social Services Administration	4,436,080	4,714,616	1,461,984	3,610,000	4,064,275
4610 - Federal Aid, Social Services Administration	6,228,028	6,510,686	2,834,618	6,293,058	6,138,915
4611 - Federal Aid, Food Stamp Program Administration	1,781,592	1,750,000	1,073,845	1,575,000	1,378,182
***** Account Total:	12,539,403	13,065,302	5,415,923	11,561,058	11,664,372
6055 Daycare					
0000 Core Program					
1855 - Repayments of Day Care	8,964	5,000	7,821	5,000	5,000
4655 - Federal Aid, Day Care	3,432,957	3,600,000	2,583,670	4,305,000	4,305,000
***** Account Total:	3,441,921	3,605,000	2,591,491	4,310,000	4,310,000
6070 Services to Recipients					
0000 Core Program					
1378.DSS - DCS Reimbursement Opioid Abatement, DSS	0	15,000	0	0	0
3670 - State Aid, Services For Recipients	1,101,874	1,089,000	43,651	1,032,000	1,032,000
4670 - Federal Aid, Services For Recipients	1,120,180	657,653	837,848	700,000	860,000
***** Account Total:	2,222,054	1,761,653	881,499	1,732,000	1,892,000
6101 Medical Assistance					
0000 Core Program					
1801 - Repay of Medical Assistance	922,515	425,000	634,441	425,000	425,000
3601 - State Aid, Medical Assistance	-468,178	-225,000	-292,784	-225,000	-225,000
4601 - Federal Aid, Medicaid Assistance	-453,823	-200,000	-262,269	-200,000	-200,000
***** Account Total:	514	0	79,388	0	0
6109 Family Assistance					
0000 Core Program					
1809 - Repayment of Family Assistance	274,178	335,000	277,410	335,000	335,000
3609 - State Aid, Family Assistance	1,138,512	1,037,067	-117,248	852,000	852,000

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
4609 - Federal Aid, Family Assistance	3,386,614	3,350,750	1,639,674	2,900,000	2,900,000
***** Account Total:	4,799,304	4,722,817	1,799,836	4,087,000	4,087,000
6119 Child Care					
0000 Core Program					
1819 - Repayment of Child Care	260,530	311,648	162,265	271,485	271,485
3619 - State Aid, Child Care	2,562,896	2,679,376	1,585,130	2,587,200	2,837,200
4619 - Federal Aid, Child Care	1,975,220	1,765,000	1,220,181	1,815,750	1,915,750
***** Account Total:	4,798,646	4,756,024	2,967,576	4,674,435	5,024,435
6123 Juvenile Delinquent					
0000 Core Program					
1823 - Repayment of Juvenile Delinquent Care	2,406	13,000	1,724	2,500	2,500
3623 - State Aid, Juvenile Delinquent	118,206	148,000	21,777	49,000	49,000
***** Account Total:	120,612	161,000	23,501	51,500	51,500
6140 Safety Net					
0000 Core Program					
1840 - Repayment of Safety Net Assistance	452,783	435,000	342,532	425,000	425,000
3640 - State Aid, Safety Net	1,070,332	1,111,500	795,319	1,405,050	1,405,050
4640 - Federal Aid, Safety Net	127,581	128,250	110,921	145,500	145,500
***** Account Total:	1,650,696	1,674,750	1,248,772	1,975,550	1,975,550
6141 Home Energy Assistance					
0000 Core Program					
1841 - Repayment of HEAP	253,198	200,000	135,676	200,000	200,000
4641 - Federal Aid, Home Energy Assistance	-224,780	-120,000	-106,916	-200,000	-200,000
0020 Administrative Overhead					
4641 - Federal Aid, Home Energy Assistance	351,902	338,000	293,917	330,000	330,000
***** Account Total:	380,320	418,000	322,677	330,000	330,000
6142 Emergency Aid for Adults					
0000 Core Program					
1842 - Repayment of Emergency Care For Adults	3,267	0	0	0	0
3642 - State Aid, Emergency Aid For Adults	49,429	50,000	23,417	50,000	50,000
***** Account Total:	52,696	50,000	23,417	50,000	50,000
6151 FFFS and Employment Services					
0000 Core Program					
4615 - Federal Aid, Flexible Fund For Family Services	729,396	802,936	522,471	608,613	608,613
***** Account Total:	729,396	802,936	522,471	608,613	608,613

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
6152 TANF Youth					
0000 Core Program					
4689.11 - Federal Aid, Other Social Services, TANF Youth	314,060	314,060	283,650	321,822	321,822
***** Account Total:	314,060	314,060	283,650	321,822	321,822
6153 TANF PINS Diversion					
0000 Core Program					
4689.06 - Federal Aid, Other Social Services, TANF PINS Diversion	64,177	75,259	0	75,259	75,259
***** Account Total:	64,177	75,259	0	75,259	75,259
6158 Non-Residential Dom Violence					
0000 Core Program					
4689.09 - Federal Aid, Other Social Services, TANF Domestic Violence Grant	25,734	26,787	15,154	28,400	28,400
***** Account Total:	25,734	26,787	15,154	28,400	28,400
6160 CAPTA Grant					
0000 Core Program					
4689.14 - Federal Aid, Other Social Services, CAPTA Grant	70,000	70,000	48,568	70,729	70,729
***** Account Total:	70,000	70,000	48,568	70,729	70,729
6161 Safe Harbor Grant					
0000 Core Program					
3689.04 - State Aid, Other Social Services, Safe Harbor Grant	34,944	35,000	14,423	16,949	16,949
***** Account Total:	34,944	35,000	14,423	16,949	16,949
6163 Housing Assistance					
0000 Core Program					
3689.05 - State Aid, Other Social Services, NYS Rental Supplement Program	206,302	282,026	223,551	282,026	282,026
***** Account Total:	206,302	282,026	223,551	282,026	282,026
6164 Adult Protective Service (ARPA)					
0000 Core Program					
4689.16 - Federal Aid, Other Social Services, Adult Protective Services (ARPA)	35,089	0	8,284	0	0
4689.17 - Federal Aid, Other Social Services, Adoption Guardian Recruitment	0	0	13,339	0	0
***** Account Total:	35,089	0	21,623	0	0
7330 Electronic Monitoring					
0000 Core Program					
1348 - DSS Reimbursement Electronic Monitoring	0	50,903	0	0	0
***** Account Total:	0	50,903	0	0	0
7331 Non-Secure Detention					
0000 Core Program					
3820.07 - State Aid, Youth Programs, Non-Secure Detention	0	68,015	0	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
***** Account Total:	0	68,015	0	0	0
Departmental Revenue:	37,549,855	31,939,532	16,483,520	30,175,341	30,788,655
Appropriation					
6010 Social Services Administration					
0001 Intake/Case Maintenance					
11000 - Full Time Wages	1,392,959	1,444,885	1,100,037	1,427,697	1,326,455
12000 - Part Time Wages	8,334	0	165	0	0
13000 - Overtime	11,705	2,000	12,631	2,000	2,000
14000 - Pay-in-Lieu of Benefit Hours	3,251	3,251	0	12,396	12,396
46102 - Employee Mileage Reimbursements	67	0	0	0	0
47001 - Postage	16,027	13,750	12,323	13,750	13,750
47002 - Office Supplies	175	0	119	0	0
47049 - Clients Miscellaneous Expense	-2,158	1,000	1,446	1,000	1,000
48323 - Contracted County Attorney Legal Services	274	0	0	0	0
48402 - Other Expenses	713	0	570	0	0
81000 - FICA	101,433	110,962	79,688	110,345	102,597
82000 - Retirement	179,283	207,463	159,970	222,922	206,966
83000 - Health Insurance	361,607	409,056	292,824	403,237	366,297
84000 - Dental Insurance	7,592	8,225	5,701	7,454	6,884
0002 General Services					
11000 - Full Time Wages	3,741,498	3,973,493	2,953,805	3,822,821	3,776,747
13000 - Overtime	431,265	300,000	385,140	300,000	300,000
14000 - Pay-in-Lieu of Benefit Hours	29,440	124,727	98,474	40,335	40,335
20006 - Computer Equipment/Software	806	0	0	0	0
44101 - Telephone	7	0	0	0	0
45202 - Equipment Repair and Maintenance	93	0	0	0	0
45401 - Small Equipment/Tools	57	0	0	0	0
46101 - Employee Meal Reimbursements	571	500	264	500	500
46102 - Employee Mileage Reimbursements	286,341	225,000	222,630	242,000	242,000
46103 - Employee Other Travel Expenses	730	2,000	60	100	100
46108 - Cellular Phone Charges	20,257	24,600	15,511	24,000	24,000
47001 - Postage	20,081	20,000	13,301	20,000	20,000
47002 - Office Supplies	3,489	0	560	0	0
47007 - Printing	675	0	279	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
47049 - Clients Miscellaneous Expense	19,407	10,000	15,733	10,000	10,000
48223 - Foster Parent Program Expenses	5,933	7,000	3,184	7,000	7,000
48309 - Sheriff Investigator	1,562	5,000	873	1,500	1,500
48323 - Contracted County Attorney Legal Services	297,497	317,320	244,956	295,383	295,383
48402 - Other Expenses	2,213	0	224	0	0
81000 - FICA	304,841	336,522	248,406	318,535	315,008
82000 - Retirement	591,587	651,476	521,492	688,192	681,879
83000 - Health Insurance	911,373	1,002,567	740,848	1,052,147	1,040,601
84000 - Dental Insurance	18,202	19,272	14,504	18,614	18,411
0003 Employment Programs					
11000 - Full Time Wages	447,115	480,746	417,738	540,587	512,977
13000 - Overtime	1,169	500	1,745	500	500
14000 - Pay-in-Lieu of Benefit Hours	0	2,341	45,884	9,350	9,350
44101 - Telephone	381	0	555	0	0
44401 - Building Repair/Maintenance	0	0	290	0	0
45310 - Copy Machine Lease	78	0	97	0	0
45401 - Small Equipment/Tools	0	0	13	0	0
46101 - Employee Meal Reimbursements	401	0	0	0	0
46102 - Employee Mileage Reimbursements	1,808	1,000	3,189	2,500	2,500
46108 - Cellular Phone Charges	3,429	600	2,105	600	600
47001 - Postage	213	250	2,417	1,250	1,250
47002 - Office Supplies	3,538	0	2,141	0	0
47007 - Printing	94	0	0	0	0
47008 - Publications/Instructional Materials	219	0	0	0	0
47049 - Clients Miscellaneous Expense	4,218	10,000	2,870	10,000	10,000
81000 - FICA	32,255	37,005	31,474	42,119	40,006
82000 - Retirement	61,765	73,543	66,142	87,630	83,847
83000 - Health Insurance	112,700	115,024	98,334	140,275	134,507
84000 - Dental Insurance	2,528	2,359	2,431	3,013	2,911
0004 MA-Eligibility/Authorization/Pay					
11000 - Full Time Wages	1,112,197	1,170,206	903,908	1,165,766	1,165,766
13000 - Overtime	6,738	1,500	5,272	1,500	1,500
14000 - Pay-in-Lieu of Benefit Hours	4,088	4,593	5,834	2,115	2,115
20006 - Computer Equipment/Software	8,831	0	2,124	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
41233 - Professional Services	7,000	7,500	7,000	0	0
44101 - Telephone	459	0	330	0	0
44203 - Office Rental	0	0	2,150	0	0
45401 - Small Equipment/Tools	10,825	0	599	0	0
46101 - Employee Meal Reimbursements	14	0	0	0	0
46108 - Cellular Phone Charges	1,050	1,050	788	1,000	1,000
47001 - Postage	5,946	6,000	4,483	6,000	6,000
47002 - Office Supplies	2,923	0	27	0	0
47049 - Clients Miscellaneous Expense	6,050	0	0	0	0
48310 - Early Intervention Program	320,946	200,000	143,848	300,000	300,000
48323 - Contracted County Attorney Legal Services	53,704	0	46,679	0	0
81000 - FICA	80,683	90,005	65,323	89,476	89,476
82000 - Retirement	164,800	195,195	151,008	200,348	200,348
83000 - Health Insurance	269,279	282,344	221,427	346,085	346,085
84000 - Dental Insurance	5,872	6,005	4,727	6,077	6,077
0006 Training					
20006 - Computer Equipment/Software	1,677	0	0	0	0
45305 - Leased Vehicle and Gas Charges	4,733	3,000	1,228	1,500	1,500
46101 - Employee Meal Reimbursements	1,059	1,250	537	1,250	1,250
46102 - Employee Mileage Reimbursements	1,224	0	1,782	1,500	1,500
46103 - Employee Other Travel Expenses	5,303	2,500	1,868	1,400	1,400
46106 - Training	103,839	118,525	77,983	118,525	118,525
47002 - Office Supplies	58	0	122	0	0
0007 Food Stamps					
11000 - Full Time Wages	1,080,606	1,166,926	792,599	1,071,756	977,662
13000 - Overtime	7,446	2,500	8,144	2,500	2,500
14000 - Pay-in-Lieu of Benefit Hours	1,105	1,024	0	39,426	39,426
46101 - Employee Meal Reimbursements	0	0	60	0	0
46102 - Employee Mileage Reimbursements	15	0	0	0	0
47001 - Postage	7,568	8,000	5,943	8,000	8,000
47002 - Office Supplies	352	0	30	0	0
47048 - Food Stamp Expenses	191	200	135	0	0
81000 - FICA	78,885	89,564	57,908	85,217	78,017
82000 - Retirement	153,642	182,044	123,804	168,222	155,453

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
83000 - Health Insurance	227,119	260,411	182,899	300,204	272,223
84000 - Dental Insurance	5,319	5,807	3,681	5,214	4,720
0008 Child Support Act/Title IV-D					
11000 - Full Time Wages	732,645	702,586	587,394	645,063	636,060
13000 - Overtime	747	300	37	300	300
14000 - Pay-in-Lieu of Benefit Hours	0	42,917	40,446	7,785	7,785
41417 - Laboratory and Diagnostic Services	3,125	3,500	3,300	3,500	3,500
45401 - Small Equipment/Tools	0	0	300	0	0
46101 - Employee Meal Reimbursements	50	0	0	0	0
46102 - Employee Mileage Reimbursements	0	0	54	0	0
47001 - Postage	3,426	3,500	3,977	3,500	3,500
47002 - Office Supplies	197	0	18	0	0
47007 - Printing	0	0	160	0	0
47008 - Publications/Instructional Materials	746	0	613	800	800
48323 - Contracted County Attorney Legal Services	120,572	230,576	113,817	219,672	219,672
48402 - Other Expenses	3,528	0	2,926	3,500	3,500
81000 - FICA	52,012	57,068	44,823	49,978	49,290
82000 - Retirement	106,434	113,106	93,286	108,229	106,357
83000 - Health Insurance	207,483	210,891	162,025	196,289	193,406
84000 - Dental Insurance	4,140	3,872	3,123	3,493	3,443
0010 Fraud and Abuse					
11000 - Full Time Wages	129,963	130,211	103,916	130,561	130,561
13000 - Overtime	1,876	1,500	2,733	1,500	1,500
14000 - Pay-in-Lieu of Benefit Hours	0	0	0	1,024	1,024
46101 - Employee Meal Reimbursements	79	100	0	100	100
46102 - Employee Mileage Reimbursements	2,492	2,000	1,852	2,000	2,000
46108 - Cellular Phone Charges	750	750	564	750	750
47001 - Postage	4,535	5,500	4,459	5,500	5,500
47002 - Office Supplies	153	0	41	0	0
47008 - Publications/Instructional Materials	789	0	501	0	0
48309 - Sheriff Investigator	152,915	159,441	77,393	159,441	159,441
48323 - Contracted County Attorney Legal Services	0	0	176	0	0
81000 - FICA	9,144	10,078	7,449	10,183	10,183
82000 - Retirement	22,508	25,133	20,260	27,005	27,005

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
83000 - Health Insurance	43,222	45,476	36,494	51,244	51,244
84000 - Dental Insurance	657	658	528	658	658
0020 Administrative Overhead					
11000 - Full Time Wages	1,175,178	1,235,324	913,753	1,308,873	1,106,844
12000 - Part Time Wages	29,340	15,923	16,043	32,147	32,147
13000 - Overtime	743	500	92	500	500
14000 - Pay-in-Lieu of Benefit Hours	15,223	11,049	21,290	29,002	26,864
20006 - Computer Equipment/Software	12,768	15,000	10,524	15,000	15,000
40202 - NYS/Federal Fees	98,681	65,000	-20,550	75,000	75,000
41233 - Professional Services	0	0	0	7,500	7,500
43002 - Telephone Shared Service	22,360	27,164	8,424	27,793	27,793
43003 - Information Services Shared Service	242,587	254,800	115,082	255,066	255,066
43004 - Insurance Shared Service	140,982	151,223	76,729	166,151	166,151
43005 - Records Management Shared Service	61,546	64,801	32,455	65,816	65,816
43006 - Maintenance Shared Service	481,707	501,043	366,322	502,794	502,794
44101 - Telephone	7,929	10,000	4,773	10,000	10,000
44401 - Building Repair/Maintenance	340	3,500	64	3,000	3,000
45202 - Equipment Repair and Maintenance	782	1,500	0	1,000	1,000
45305 - Leased Vehicle and Gas Charges	1,860	1,000	461	0	0
45310 - Copy Machine Lease	12,654	15,000	7,564	13,000	13,000
45401 - Small Equipment/Tools	776	10,000	5,958	10,000	10,000
46101 - Employee Meal Reimbursements	825	500	303	500	500
46102 - Employee Mileage Reimbursements	1,179	1,000	1,137	2,000	2,000
46103 - Employee Other Travel Expenses	4,087	1,000	328	4,000	4,000
46108 - Cellular Phone Charges	1,807	1,650	1,555	1,650	1,650
47001 - Postage	11,244	12,000	5,134	12,000	12,000
47002 - Office Supplies	61,176	60,000	47,725	60,000	60,000
47007 - Printing	5,505	4,500	3,400	4,500	4,500
47008 - Publications/Instructional Materials	0	2,000	0	1,000	1,000
48001 - Advertising	261	1,000	276	750	750
48002 - Dues	5,587	5,755	5,755	5,929	5,929
48005 - Notary License Fees	540	400	0	240	240
48323 - Contracted County Attorney Legal Services	138,823	142,564	88,754	132,409	132,409
48402 - Other Expenses	8,872	10,000	5,001	10,000	10,000

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
81000 - FICA	88,885	96,624	69,026	104,861	89,241
82000 - Retirement	186,996	213,167	160,078	240,231	205,298
83000 - Health Insurance	241,615	289,034	204,072	363,773	298,102
84000 - Dental Insurance	4,120	4,393	3,348	5,479	4,568
85000 - Workers Compensation	181,158	173,697	173,697	168,561	168,561
***** Account Total:	18,034,968	18,900,860	14,288,631	19,075,433	18,327,602
6055 Daycare					
0000 Core Program					
40403.CAN - DSS Entitlements, Cancellations	-49,159	0	-23,332	0	0
40403.IND - DSS Entitlements, Indirect	30,842	25,000	33,504	30,000	30,000
40403.SDC - DSS Entitlements, Services Day Care	3,490,218	3,600,000	3,248,884	4,300,000	4,300,000
***** Account Total:	3,471,901	3,625,000	3,259,056	4,330,000	4,330,000
6070 Services to Recipients					
0000 Core Program					
40403 - DSS Entitlements	-48,620	850,000	-48,407	0	0
40403.IL - DSS Entitlements, Independent Living	11,324	0	2,348	0	0
40403.IND - DSS Entitlements, Indirect	407,621	414,000	268,882	414,000	414,000
40403.NR - DSS Entitlements, Non-Reimbursable	17,274	0	12,778	0	0
41607 - Contracted Services, DSS	0	15,000	0	0	0
48313 - School-Based Probation	651,360	662,411	301,053	700,000	700,342
48314 - Community Services Prevention Programs	83,561	91,705	35,077	91,705	91,705
48315 - Youth Bureau Prevention Programs	61,660	50,903	0	0	10,500
6071 Transitional Child Care					
40403 - DSS Entitlements	1,085,413	0	565,600	850,000	850,000
40403.CAN - DSS Entitlements, Cancellations	0	0	-2,444	0	0
***** Account Total:	2,269,593	2,084,019	1,134,887	2,055,705	2,066,547
6102 Medical Assistance Local Share					
0000 Core Program					
40403 - DSS Entitlements	17,242,079	17,164,356	13,823,766	17,125,251	17,125,251
40608 - IGT Payment	4,932,012	3,867,590	3,148,732	5,298,370	4,410,870
***** Account Total:	22,174,091	21,031,946	16,972,498	22,423,621	21,536,121
6109 Family Assistance					
0000 Core Program					
40403.ADJ - DSS Entitlements, Adjustments	-95,797	0	0	0	0
40403.CAN - DSS Entitlements, Cancellations	-15,391	0	-8,021	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
40403.DIR - DSS Entitlements, Direct	1,300,635	1,450,000	1,027,662	1,295,000	1,295,000
40403.IND - DSS Entitlements, Indirect	528,929	538,500	582,285	700,000	700,000
40403.NR - DSS Entitlements, Non-Reimbursable	105,952	0	104,348	0	0
6110 Emergency Aid to Families					
40403.CAN - DSS Entitlements, Cancellations	-1,204	0	-62	0	0
40403.DIR - DSS Entitlements, Direct	9,137	10,000	3,096	5,000	5,000
40403.IND - DSS Entitlements, Indirect	418,578	401,500	370,131	400,000	400,000
6111 Services-EAF					
40403 - DSS Entitlements	2,574,075	2,400,000	1,951,321	2,400,000	2,278,615
40403.CAN - DSS Entitlements, Cancellations	-154	0	-39,414	0	0
***** Account Total:	4,824,760	4,800,000	3,991,346	4,800,000	4,678,615
6119 Child Care					
0000 Core Program					
40403 - DSS Entitlements	5,846,661	4,750,000	4,561,611	5,750,000	5,750,000
40403.CAN - DSS Entitlements, Cancellations	-30,849	0	-4,554	0	0
40403.FNP - DSS Entitlements, Federal Non-Participating	288,493	372,305	250,001	389,610	389,610
40403.IL - DSS Entitlements, Independent Living	1,200	0	2,305	0	0
40403.NR - DSS Entitlements, Non-Reimbursable	84,433	0	0	0	0
***** Account Total:	6,189,938	5,122,305	4,809,363	6,139,610	6,139,610
6123 Juvenile Delinquent					
0000 Core Program					
40403 - DSS Entitlements	206,884	200,000	413,830	300,000	300,000
40403.IL - DSS Entitlements, Independent Living	145	0	1,898	0	0
***** Account Total:	207,029	200,000	415,728	300,000	300,000
6129 State Training School					
0000 Core Program					
40403 - DSS Entitlements	845,000	182,567	-95,500	146,536	146,536
***** Account Total:	845,000	182,567	-95,500	146,536	146,536
6140 Safety Net					
0000 Core Program					
40403.ADJ - DSS Entitlements, Adjustments	-21,911	0	0	0	0
40403.CAN - DSS Entitlements, Cancellations	-88,688	0	-66,819	0	0
40403.DIR - DSS Entitlements, Direct	1,307,237	1,275,000	1,094,826	1,345,000	1,345,000
40403.IND - DSS Entitlements, Indirect	3,060,088	3,000,000	2,974,920	3,500,000	3,500,000
40403.NR - DSS Entitlements, Non-Reimbursable	15,032	0	14,612	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
***** Account Total:	4,271,758	4,275,000	4,017,539	4,845,000	4,845,000
6141 Home Energy Assistance					
0000 Core Program					
40403 - DSS Entitlements	29,219	35,000	25,277	30,000	30,000
0020 Administrative Overhead					
11000 - Full Time Wages	214,726	225,763	116,466	121,847	121,847
12000 - Part Time Wages	53,940	50,128	24,062	38,916	38,916
13000 - Overtime	3,722	0	25	0	0
14000 - Pay-in-Lieu of Benefit Hours	1,528	0	0	18,023	18,023
45401 - Small Equipment/Tools	0	0	728	0	0
46101 - Employee Meal Reimbursements	12	0	0	0	0
46102 - Employee Mileage Reimbursements	147	0	0	0	0
47001 - Postage	4,120	2,500	2,176	3,500	3,500
47002 - Office Supplies	1,170	0	147	0	0
48308 - HEAP - Aging	34,000	34,000	34,000	34,000	34,000
81000 - FICA	20,103	21,115	10,314	13,688	13,688
82000 - Retirement	33,025	36,959	18,758	24,047	24,047
83000 - Health Insurance	43,914	43,826	23,125	26,766	26,766
84000 - Dental Insurance	1,003	1,155	512	472	472
85000 - Workers Compensation	4,116	3,546	3,546	3,583	3,583
***** Account Total:	444,745	453,992	259,136	314,842	314,842
6142 Emergency Aid for Adults					
0000 Core Program					
40403.CAN - DSS Entitlements, Cancellations	-1,362	0	-1,302	0	0
40403.DIR - DSS Entitlements, Direct	1,572	0	606	0	0
40403.IND - DSS Entitlements, Indirect	105,689	100,000	62,292	100,000	100,000
***** Account Total:	105,899	100,000	61,596	100,000	100,000
6151 FFFS and Employment Services					
0000 Core Program					
11000 - Full Time Wages	154,074	155,004	123,653	155,504	155,504
13000 - Overtime	1,518	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	931	3,851	0	3,851	3,851
20006 - Computer Equipment/Software	806	0	0	0	0
41607.03 - Contracted Services, DSS, Greater Olean OJT	64,744	100,000	53,358	100,000	100,000
41607.05 - Contracted Services, DSS, Catholic Charities Kinship	74,245	68,000	36,751	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
41607.06 - Contracted Services, DSS, Greater Olean Administration	55,000	0	0	0	0
41607.07 - Contracted Services, DSS, Catholic Charities PINS	62,489	115,000	25,270	0	0
41607.08 - Contracted Services, DSS, CCA Supervised Visits	10,284	27,500	0	0	0
41607.09 - Contracted Services, DSS, Participant Training	15,042	20,000	18,466	20,000	20,000
41607.16 - Contracted Services, DSS, YMCA Y-Wait	9,660	11,000	4,025	10,350	10,350
41607.28 - Contracted Services, DSS, Fathers Group	18,300	18,900	14,175	18,900	18,900
43001 - Fleet Maintenance	24,218	20,500	13,029	19,407	19,407
46108 - Cellular Phone Charges	1,125	1,200	844	1,125	1,125
47050 - Work Crew Supplies	65	2,500	367	2,500	2,500
48312 - Youth Court - Youth Bureau	87,516	96,307	47,402	107,891	107,891
81000 - FICA	11,525	12,155	9,080	12,193	12,193
82000 - Retirement	20,448	23,406	18,249	25,367	25,367
83000 - Health Insurance	23,354	24,510	19,604	27,616	27,616
84000 - Dental Insurance	660	658	524	658	658
85000 - Workers Compensation	2,429	2,147	2,147	2,047	2,047
6202 Enhanced Drug/Alc Intervention					
41228 - Intensive Case Management	68,920	70,298	54,075	71,704	71,704
***** Account Total:	707,353	772,936	441,019	579,113	579,113
6152 TANF Youth					
0000 Core Program					
11000 - Full Time Wages	95,630	96,757	106,780	81,233	81,233
12000 - Part Time Wages	0	8,264	0	0	0
13000 - Overtime	516	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	0	0	0	12,015	12,015
40405 - Job Training	172,071	162,985	134,015	186,437	186,437
41210 - Accounting Services	953	600	1,062	1,000	1,000
46102 - Employee Mileage Reimbursements	1,788	1,800	934	1,000	1,000
46108 - Cellular Phone Charges	62	100	0	100	100
47001 - Postage	386	400	365	500	500
47002 - Office Supplies	159	350	0	350	350
81000 - FICA	6,987	8,041	7,827	7,138	7,138
82000 - Retirement	13,647	14,239	15,924	12,631	12,631
83000 - Health Insurance	19,918	18,785	19,334	17,845	17,845
84000 - Dental Insurance	579	495	425	315	315

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
85000 - Workers Compensation	1,363	1,244	1,244	1,258	1,258
***** Account Total:	314,059	314,060	287,910	321,822	321,822
6153 TANF PINS Diversion					
0000 Core Program					
41607.07 - Contracted Services, DSS, Catholic Charities PINS	103,511	121,385	121,385	121,385	121,385
***** Account Total:	103,511	121,385	121,385	121,385	121,385
6154 Comm Solutions Transportation					
0000 Core Program					
41607.22 - Contracted Services, DSS, Fixed Route Bus	19,169	25,000	25,000	25,000	25,000
48104 - Gas Cards	2,875	5,000	4,325	5,000	5,000
***** Account Total:	22,044	30,000	29,325	30,000	30,000
6158 Non-Residential Dom Violence					
0000 Core Program					
41603 - Contracted Services	25,734	26,787	26,053	28,400	28,400
***** Account Total:	25,734	26,787	26,053	28,400	28,400
6160 CAPTA Grant					
0000 Core Program					
11000 - Full Time Wages	45,125	44,879	18,645	49,461	49,461
13000 - Overtime	129	0	46	0	0
14000 - Pay-in-Lieu of Benefit Hours	0	0	154	0	0
46102 - Employee Mileage Reimbursements	2,352	1,707	0	0	0
81000 - FICA	3,252	3,434	1,347	3,785	3,785
82000 - Retirement	4,928	5,595	2,242	6,720	6,720
83000 - Health Insurance	12,848	13,488	5,598	9,995	9,995
84000 - Dental Insurance	199	198	82	176	176
85000 - Workers Compensation	1,167	699	699	592	592
***** Account Total:	70,000	70,000	28,813	70,729	70,729
6161 Safe Harbor Grant					
0000 Core Program					
41603 - Contracted Services	34,944	35,000	16,035	16,949	16,949
***** Account Total:	34,944	35,000	16,035	16,949	16,949
6163 Housing Assistance					
0000 Core Program					
41603 - Contracted Services	206,302	282,026	272,680	282,026	282,026
***** Account Total:	206,302	282,026	272,680	282,026	282,026

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
6164 Adult Protective Service (ARPA)					
0000 Core Program					
40403 - DSS Entitlements	35,089	0	30,054	0	0
***** Account Total:	35,089	0	30,054	0	0
7330 Electronic Monitoring					
0000 Core Program					
11000 - Full Time Wages	0	15,450	12,322	0	0
13000 - Overtime	0	8,016	1,565	0	0
41413 - Electronic Monitoring	0	10,500	2,199	0	0
43002 - Telephone Shared Service	0	337	105	0	0
43003 - Information Services Shared Service	0	2,715	1,226	0	0
43004 - Insurance Shared Service	0	1,180	599	0	0
43005 - Records Management Shared Service	0	940	471	0	0
43006 - Maintenance Shared Service	0	1,945	0	0	0
46102 - Employee Mileage Reimbursements	0	500	77	0	0
46108 - Cellular Phone Charges	0	600	281	0	0
81000 - FICA	0	1,796	1,005	0	0
82000 - Retirement	0	4,379	2,608	0	0
83000 - Health Insurance	0	2,007	1,603	0	0
84000 - Dental Insurance	0	83	65	0	0
85000 - Workers Compensation	0	455	455	0	0
***** Account Total:	0	50,903	24,581	0	0
7331 Non-Secure Detention					
0000 Core Program					
11000 - Full Time Wages	0	57,956	41,098	0	0
13000 - Overtime	0	24,048	4,694	0	0
14000 - Pay-in-Lieu of Benefit Hours	0	0	411	0	0
41601 - Transportation	0	9,500	3,918	0	0
43002 - Telephone Shared Service	0	153	47	0	0
43003 - Information Services Shared Service	0	4,273	1,930	0	0
43004 - Insurance Shared Service	0	1,080	548	0	0
43005 - Records Management Shared Service	0	453	227	0	0
43006 - Maintenance Shared Service	0	8,288	0	0	0
46102 - Employee Mileage Reimbursements	0	1,650	1,325	0	0
46108 - Cellular Phone Charges	0	600	281	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
47002 - Office Supplies	0	300	0	0	0
47049 - Clients Miscellaneous Expense	0	200	25	0	0
81000 - FICA	0	6,275	3,341	0	0
82000 - Retirement	0	14,583	8,616	0	0
83000 - Health Insurance	0	9,430	6,121	0	0
84000 - Dental Insurance	0	297	214	0	0
85000 - Workers Compensation	0	1,167	1,167	0	0
***** Account Total:	0	140,253	73,963	0	0
Departmental Appropriation:	64,358,718	62,619,039	50,466,098	65,981,171	64,235,297

----- DEPARTMENTAL SUMMARY -----

Departmental Appropriation:	64,358,718	62,619,039	50,466,098	65,981,171	64,235,297
Departmental Revenue:	37,549,855	31,939,532	16,483,520	30,175,341	30,788,655
Departmental Net Levy:	26,808,863	30,679,507	33,982,578	35,805,830	33,446,642

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
631 Workforce Investment Act					
Revenue					
6290 Workforce Innov & Opportunity Act					
6311 WIA Title I Adult					
4791.02 - Federal Aid, Workforce Investment Act, WIA Title I Adult	91,549	163,132	98,539	161,825	161,825
6312 WIA Title I Dislocated					
4791.03 - Federal Aid, Workforce Investment Act, WIA Title I Dislocated	212,219	193,575	123,785	161,385	161,385
6321 WIA Title I Youth Program					
4791.04 - Federal Aid, Workforce Investment Act, WIA Title I Youth	175,288	200,613	123,490	199,194	199,194
***** Account Total:	479,056	557,320	345,814	522,404	522,404
Departmental Revenue:	479,056	557,320	345,814	522,404	522,404
Appropriation					
6290 Workforce Innov & Opportunity Act					
6301 WIA Administration					
11000 - Full Time Wages	-6,417	0	11,054	0	0
44101 - Telephone	22	0	-350	0	0
45310 - Copy Machine Lease	-57	0	-35	0	0
47001 - Postage	-777	0	0	0	0
81000 - FICA	-462	0	791	0	0
82000 - Retirement	-836	0	3,113	0	0
83000 - Health Insurance	-1,708	0	4,716	0	0
84000 - Dental Insurance	-38	0	125	0	0
6311 WIA Title I Adult					
11000 - Full Time Wages	25,902	72,590	71,126	103,728	103,728
13000 - Overtime	0	0	95	0	0
14000 - Pay-in-Lieu of Benefit Hours	0	1,014	243	0	0
20006 - Computer Equipment/Software	2,173	6,500	0	5,000	5,000
40404.01 - WIA Entitlements, Education	24,482	24,998	38,190	0	0
40404.03 - WIA Entitlements, Client Supportive	3,000	5,000	1,112	0	0
43002 - Telephone Shared Service	812	982	305	1,093	1,092
43003 - Information Services Shared Service	4,562	4,376	1,976	4,683	4,683
43004 - Insurance Shared Service	1,045	1,141	579	1,231	1,230
44101 - Telephone	312	500	738	1,000	1,000
45310 - Copy Machine Lease	72	350	124	350	350
45401 - Small Equipment/Tools	1,435	0	0	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
46101 - Employee Meal Reimbursements	0	100	0	0	0
46102 - Employee Mileage Reimbursements	0	136	0	100	102
47001 - Postage	1,087	1,916	375	150	150
47002 - Office Supplies	145	500	0	1,450	1,450
47008 - Publications/Instructional Materials	0	2,000	0	0	0
81000 - FICA	1,877	5,634	6,081	7,938	7,938
82000 - Retirement	3,647	12,264	9,694	17,897	17,897
83000 - Health Insurance	6,317	21,612	15,478	16,278	16,278
84000 - Dental Insurance	140	392	379	588	588
85000 - Workers Compensation	1,280	1,127	1,127	339	339
6312 WIA Title I Dislocated					
11000 - Full Time Wages	119,468	95,393	73,747	97,497	97,497
13000 - Overtime	0	0	95	0	0
14000 - Pay-in-Lieu of Benefit Hours	0	1,802	243	0	0
20006 - Computer Equipment/Software	9,401	0	0	2,500	2,500
40404.01 - WIA Entitlements, Education	6,400	20,000	20,100	0	0
40404.03 - WIA Entitlements, Client Supportive	3,250	5,739	1,754	0	0
43002 - Telephone Shared Service	812	982	305	1,093	1,093
43003 - Information Services Shared Service	4,562	4,377	1,977	4,683	4,683
43004 - Insurance Shared Service	1,045	1,142	579	1,231	1,231
44101 - Telephone	2,200	2,750	1,186	2,500	2,500
45310 - Copy Machine Lease	448	750	187	650	650
46101 - Employee Meal Reimbursements	0	200	0	150	150
46102 - Employee Mileage Reimbursements	0	850	0	500	500
46103 - Employee Other Travel Expenses	0	200	0	200	200
47001 - Postage	1,022	2,256	755	2,000	2,000
47002 - Office Supplies	1,368	1,500	0	1,500	1,500
47008 - Publications/Instructional Materials	0	1,000	0	792	792
81000 - FICA	8,618	7,439	6,240	7,462	7,462
82000 - Retirement	17,890	16,715	10,160	13,164	13,164
83000 - Health Insurance	30,853	28,700	16,246	23,426	23,426
84000 - Dental Insurance	682	520	391	558	558
85000 - Workers Compensation	1,206	1,260	1,260	1,479	1,479
6321 WIA Title I Youth Program					

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
11000 - Full Time Wages	74,857	74,357	64,434	74,329	74,329
13000 - Overtime	8	0	41	0	0
14000 - Pay-in-Lieu of Benefit Hours	0	656	243	0	0
40404.01 - WIA Entitlements, Education	1,469	6,000	0	6,000	6,000
40404.03 - WIA Entitlements, Client Supportive	3,406	5,000	1,909	5,000	5,000
40404.08 - WIA Entitlements, Participant Incentives	0	2,500	0	2,500	2,500
40405 - Job Training	72,730	55,838	36,467	55,000	55,000
41233 - Professional Services	1,774	2,000	1,866	2,000	2,000
43002 - Telephone Shared Service	811	981	304	1,093	1,093
43003 - Information Services Shared Service	4,563	4,376	1,976	4,683	4,683
43004 - Insurance Shared Service	1,045	1,141	579	1,231	1,231
44101 - Telephone	1,241	1,500	903	1,500	1,500
45310 - Copy Machine Lease	255	350	144	350	350
46101 - Employee Meal Reimbursements	0	100	0	0	0
46102 - Employee Mileage Reimbursements	81	300	0	0	0
46103 - Employee Other Travel Expenses	10	100	0	0	0
46108 - Cellular Phone Charges	0	328	0	0	0
47001 - Postage	659	2,000	591	733	733
47002 - Office Supplies	752	1,000	0	0	0
47008 - Publications/Instructional Materials	0	500	0	0	0
81000 - FICA	5,318	5,741	4,694	5,690	5,690
82000 - Retirement	11,587	12,981	11,104	13,971	13,971
83000 - Health Insurance	19,512	21,229	17,915	23,707	23,707
84000 - Dental Insurance	405	429	367	428	428
85000 - Workers Compensation	1,329	1,206	1,206	979	979
***** Account Total:	479,052	557,320	447,004	522,404	522,404
Departmental Appropriation:	479,052	557,320	447,004	522,404	522,404
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	479,052	557,320	447,004	522,404	522,404
Departmental Revenue:	479,056	557,320	345,814	522,404	522,404
Departmental Net Levy:	-4	0	101,190	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
642 Econ Dev, Planning & Tourism					
Revenue					
6420 Economic Development					
0000 Core Program					
1113 - Tax On Hotel Room Occupancy	1,633,690	1,650,000	1,251,610	1,675,000	1,700,000
1289.03 - Other General Departmental Income, Land Bank Services	25,000	25,000	25,000	25,000	25,000
1342 - IS Reimbursement Web Services	26,570	27,145	27,145	28,061	28,061
1359 - Loan Administration Fee	10,700	500	0	500	500
1365 - Snowmobile Grant Administration	0	0	0	3,000	3,000
1376.01 - Grant Administration, RAISE Grant	0	29,836	0	37,489	37,489
1989.01 - Other Economic Assistance & Opportunity, I-86 Brochure Distribution	2,850	3,000	900	3,000	3,000
6410 I Love NY Matching Funds					
1362 - Cattaraugus County I Love NY Matching Funds	50,358	60,000	49,083	55,000	55,000
1989.02 - Other Economic Assistance & Opportunity, I Love NY Matching Funds F	5,169	15,000	46,213	15,000	15,000
3715 - State Aid, Tourism Promotion	50,358	60,000	49,083	55,000	55,000
6415 RAISE Grant					
4989.06 - Federal Aid, Other, RAISE Grant	0	1,694,149	337,129	2,379,762	2,379,762
4989.07 - Federal Aid, Other, RAISE Grant Administration	0	67,094	29,517	100,642	100,642
***** Account Total:	1,804,695	3,631,724	1,815,680	4,377,454	4,402,454
6421 Procurement Technical Assistance					
0000 Core Program					
4789.01 - Federal Aid, Other Economic Assistance And Opportunity, Procuremen	21,137	0	0	0	0
***** Account Total:	21,137	0	0	0	0
6422 Loan Programs					
6424 HUD					
2701.02 - Refunds of Prior Years' Expenditures, Loan Repayments	3,600	348,281	1,500	351,681	351,681
6427 NYS CDBG Housing Replacement					
1989.11 - Other Economic Assistance & Opportunity, CDBG Recapture	0	0	17,852	0	0
4789.02 - Federal Aid, Other Economic Assistance And Opportunity, NYS CDBG E	589,800	0	0	0	0
4789.03 - Federal Aid, Other Economic Assistance And Opportunity, Loan Admini	10,200	0	0	0	0
6429 OCR Microenterprise Grant					
3789.04 - State Aid, Other Economic Assistance And Opportunity, OCR Microent	186,214	0	0	300,000	300,000
***** Account Total:	789,814	348,281	19,352	651,681	651,681
8020 Planning					
0000 Core Program					

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
1376.01 - Grant Administration, RAISE Grant	0	28,490	0	50,000	50,000
3902.04 - State Aid, Planning Studies, Brownfield Opportunity Grant	0	0	0	198,000	198,000
***** Account Total:	0	28,490	0	248,000	248,000
Departmental Revenue:	2,615,646	4,008,495	1,835,032	5,277,135	5,302,135
Appropriation					
6420 Economic Development					
0000 Core Program					
11000 - Full Time Wages	467,223	493,444	365,801	505,500	450,361
13000 - Overtime	13,040	20,000	13,688	20,000	20,000
14000 - Pay-in-Lieu of Benefit Hours	12,852	5,954	8,427	8,681	8,681
20006 - Computer Equipment/Software	16,980	0	0	0	0
20008 - Tools and Equipment	0	0	10,750	0	0
40806 - I Love NY Matching Funds	50,358	60,000	49,083	55,000	55,000
40816 - Economic Development Incentive	0	25,000	0	50,000	100,000
41233 - Professional Services	2,456	25,000	0	25,000	15,000
41602 - I-86 Tourism Support	1,165	3,000	729	3,000	3,000
41611 - Consultant Services	6,336	8,000	0	10,000	10,000
43002 - Telephone Shared Service	525	1,154	358	1,102	1,102
43003 - Information Services Shared Service	7,432	13,670	6,174	12,999	12,999
43004 - Insurance Shared Service	4,784	5,548	2,815	5,625	5,625
43005 - Records Management Shared Service	985	1,047	524	1,000	1,000
43006 - Maintenance Shared Service	10,539	19,301	14,238	23,315	23,315
44101 - Telephone	718	800	550	850	850
44205 - Booth Rental	1,120	1,500	885	1,500	1,500
45203 - Software Licenses and Maintenance	1,959	7,500	1,743	7,500	2,500
45305 - Leased Vehicle and Gas Charges	167	500	525	750	750
45310 - Copy Machine Lease	13	25	25	25	25
45401 - Small Equipment/Tools	0	0	2,570	0	0
46101 - Employee Meal Reimbursements	325	750	754	800	800
46102 - Employee Mileage Reimbursements	7,446	10,000	1,595	10,000	9,000
46103 - Employee Other Travel Expenses	2,129	3,000	2,530	3,500	3,500
46106 - Training	1,164	2,500	1,200	2,500	2,500
46108 - Cellular Phone Charges	1,767	1,600	1,206	1,400	1,400
47001 - Postage	1,211	1,500	938	1,500	1,500

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
47002 - Office Supplies	944	1,200	391	1,200	1,200
47006 - Operating Supplies	7,044	7,500	6,081	7,500	7,500
47007 - Printing	2,975	5,000	0	4,000	4,000
47008 - Publications/Instructional Materials	0	100	0	100	100
48001 - Advertising	256	1,000	572	1,000	1,000
48002 - Dues	1,100	1,100	1,100	1,150	1,150
48305 - Occupancy Tax Audit Services	81,685	82,500	0	83,750	85,000
81000 - FICA	36,003	39,741	28,231	40,872	36,653
82000 - Retirement	69,145	83,923	62,766	92,936	85,490
83000 - Health Insurance	90,034	107,060	78,541	129,364	115,048
84000 - Dental Insurance	1,967	2,049	1,387	1,754	1,754
85000 - Workers Compensation	7,494	7,902	7,902	6,570	6,570
6410 I Love NY Matching Funds					
47001 - Postage	30,376	35,000	28,644	35,000	35,000
48001 - Advertising	10,794	32,500	5,750	27,500	27,500
48226 - Collateral - Travel Guide	63,025	65,000	56,630	60,000	60,000
48227 - Transferred to Region	1,690	2,500	1,664	2,500	2,500
6415 RAISE Grant					
20008 - Tools and Equipment	0	0	1,999	0	0
41233 - Professional Services	0	1,694,149	514,045	2,379,762	2,379,762
46102 - Employee Mileage Reimbursements	0	1,293	11	1,940	1,940
47002 - Office Supplies	0	975	174	1,463	1,463
47007 - Printing	0	2,000	0	3,000	3,000
48001 - Advertising	0	1,500	0	2,250	2,250
48003 - Meeting Expenses	0	3,000	0	4,500	4,500
48335 - Grant Administration	0	58,326	0	87,489	87,489
***** Account Total:	1,017,226	2,946,111	1,282,996	3,727,147	3,681,277
6421 Procurement Technical Assistance					
0000 Core Program					
11000 - Full Time Wages	8,009	0	0	0	0
13000 - Overtime	488	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	677	0	0	0	0
20006 - Computer Equipment/Software	2,092	0	0	0	0
43002 - Telephone Shared Service	542	0	0	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
43003 - Information Services Shared Service	7,656	0	0	0	0
43006 - Maintenance Shared Service	10,858	0	0	0	0
45203 - Software Licenses and Maintenance	150	0	0	0	0
46101 - Employee Meal Reimbursements	126	0	0	0	0
46102 - Employee Mileage Reimbursements	454	0	0	0	0
46103 - Employee Other Travel Expenses	1,164	0	0	0	0
46108 - Cellular Phone Charges	76	0	0	0	0
47002 - Office Supplies	48	0	0	0	0
47008 - Publications/Instructional Materials	150	0	0	0	0
81000 - FICA	675	0	0	0	0
82000 - Retirement	855	0	0	0	0
83000 - Health Insurance	1,089	0	0	0	0
84000 - Dental Insurance	4	0	0	0	0
85000 - Workers Compensation	1,263	0	0	0	0
***** Account Total:	36,376	0	0	0	0
6422 Loan Programs					
6424 HUD					
40804 - Microenterprise Loan Program	0	347,781	0	351,181	351,181
48320 - Loan Administration	500	500	0	500	500
6427 NYS CDBG Housing Replacement					
40815 - NYS CDBG Assistance Program	589,800	0	0	0	0
48320 - Loan Administration	10,200	0	0	0	0
6429 OCR Microenterprise Grant					
40820 - OCR Microenterprise Grant Program	186,214	0	0	300,000	300,000
***** Account Total:	786,714	348,281	0	651,681	651,681
8020 Planning					
0000 Core Program					
11000 - Full Time Wages	153,872	148,480	123,347	152,556	152,556
13000 - Overtime	9,856	7,500	6,131	8,000	8,000
20006 - Computer Equipment/Software	3,144	0	0	0	0
41426 - Ag and Farmland Implementation	0	15,000	0	15,000	10,000
41611 - Consultant Services	0	25,000	0	223,000	223,000
43002 - Telephone Shared Service	525	770	239	735	735
43003 - Information Services Shared Service	7,432	9,114	4,116	8,666	8,666

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
43004 - Insurance Shared Service	4,784	3,699	1,877	3,750	3,750
43005 - Records Management Shared Service	986	1,050	526	1,072	1,072
43006 - Maintenance Shared Service	10,539	12,868	9,492	15,544	15,544
44101 - Telephone	261	250	200	325	325
45203 - Software Licenses and Maintenance	0	3,000	0	3,000	0
45305 - Leased Vehicle and Gas Charges	0	500	0	500	500
45310 - Copy Machine Lease	0	25	25	25	25
46101 - Employee Meal Reimbursements	389	800	241	800	800
46102 - Employee Mileage Reimbursements	1,946	2,000	530	2,000	2,000
46103 - Employee Other Travel Expenses	0	1,000	0	1,000	1,000
46106 - Training	40	1,000	490	1,000	1,000
46108 - Cellular Phone Charges	527	750	406	0	0
47001 - Postage	19	300	3,193	300	300
47002 - Office Supplies	319	500	108	500	500
47006 - Operating Supplies	2,087	3,000	794	3,000	3,000
47007 - Printing	144	200	0	200	200
47008 - Publications/Instructional Materials	195	250	195	250	250
48002 - Dues	507	850	400	832	832
81000 - FICA	12,086	11,936	9,467	12,285	12,285
82000 - Retirement	20,518	21,858	18,227	24,274	24,274
83000 - Health Insurance	28,062	27,999	24,642	31,567	31,567
84000 - Dental Insurance	487	494	427	494	494
85000 - Workers Compensation	2,190	1,130	1,130	2,141	2,141
***** Account Total:	260,915	301,323	206,203	512,816	504,816
Departmental Appropriation:	2,101,231	3,595,715	1,489,199	4,891,644	4,837,774

----- DEPARTMENTAL SUMMARY -----

Departmental Appropriation:	2,101,231	3,595,715	1,489,199	4,891,644	4,837,774
Departmental Revenue:	2,615,646	4,008,495	1,835,032	5,277,135	5,302,135
Departmental Net Levy:	-514,415	-412,780	-345,833	-385,491	-464,361

Tentative Budget Report

Base Account

2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
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643 Economic Development Council

Appropriation

8025 Joint Planning Board

0000 Core Program

42032 - Southern Tier West	24,970	24,970	18,728	24,970	24,970
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**** Account Total:	24,970	24,970	18,728	24,970	24,970
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Departmental Appropriation:	24,970	24,970	18,728	24,970	24,970
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DEPARTMENTAL SUMMARY

Departmental Appropriation:	24,970	24,970	18,728	24,970	24,970
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Departmental Revenue:	0	0	0	0	0
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Departmental Net Levy:	24,970	24,970	18,728	24,970	24,970
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Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
644 Dev & Ag Contract Agencies					
Revenue					
7180 Special Recreational Facilities					
0000 Core Program					
3889.01 - State Aid, Other Culture And Recreation, Snowmobile Trail Grant	187,604	0	65,227	0	0
3889.01A - State Aid, Other Culture And Recreation, Snowmobile Trail Grant Ad	0	0	5,922	0	0
***** Account Total:	187,604	0	71,149	0	0
Departmental Revenue:	187,604	0	71,149	0	0
Appropriation					
7180 Special Recreational Facilities					
0000 Core Program					
42037 - Cattaraugus County Federation of Snowmobile Clubs	187,604	0	65,227	0	0
***** Account Total:	187,604	0	65,227	0	0
Departmental Appropriation:	187,604	0	65,227	0	0
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	187,604	0	65,227	0	0
Departmental Revenue:	187,604	0	71,149	0	0
Departmental Net Levy:	0	0	-5,922	0	0

Tentative Budget Report

Base Account

2024
Actual

2025
Adopted

2025
Actual

2026
Department
Requested

2026
Budget
Officer

645 Tourism Contract Agencies
Appropriation
6410 Tourism Promotion
0000 Core Program

42101 - Ellicottville Chamber of Commerce

149,871 143,942 143,942 159,236 159,236

42102 - Greater Olean, Inc.

68,936 73,234 36,617 81,015 81,015

42103 - Salamanca Chamber of Commerce

36,810 35,354 28,206 39,111 39,111

48501 - Tourism Advertising

149,224 168,354 80,336 186,240 186,240

***** Account Total:

404,841 420,884 289,101 465,602 465,602

Departmental Appropriation:

404,841 420,884 289,101 465,602 465,602

DEPARTMENTAL SUMMARY

Departmental Appropriation:

404,841 420,884 289,101 465,602 465,602

Departmental Revenue:

0 0 0 0 0

Departmental Net Levy:

404,841 420,884 289,101 465,602 465,602

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
651 Veterans					
Revenue					
6510 Veterans Service					
0000 Core Program					
3710 - State Aid, Veterans Service Agencies	25,000	25,000	0	25,000	25,000
***** Account Total:	25,000	25,000	0	25,000	25,000
Departmental Revenue:	25,000	25,000	0	25,000	25,000
Appropriation					
6510 Veterans Service					
0000 Core Program					
11000 - Full Time Wages	186,629	186,630	133,731	185,480	127,257
12000 - Part Time Wages	0	0	0	0	24,108
14000 - Pay-in-Lieu of Benefit Hours	3,041	3,042	721	3,042	4,730
20006 - Computer Equipment/Software	1,439	0	0	0	0
41620 - Cemetery Maintenance Contract	10,648	10,862	10,861	11,080	11,080
43002 - Telephone Shared Service	636	769	238	783	783
43003 - Information Services Shared Service	5,509	5,858	2,646	5,132	5,132
43004 - Insurance Shared Service	2,528	2,639	1,339	2,857	2,857
43005 - Records Management Shared Service	2,702	2,876	1,440	2,842	2,842
43006 - Maintenance Shared Service	8,323	8,658	6,330	8,678	8,678
44101 - Telephone	531	500	360	475	475
45203 - Software Licenses and Maintenance	1,350	1,350	1,350	1,500	1,500
45310 - Copy Machine Lease	101	150	98	100	100
46101 - Employee Meal Reimbursements	0	100	0	0	0
46102 - Employee Mileage Reimbursements	2,169	2,500	1,602	2,250	2,250
46103 - Employee Other Travel Expenses	0	500	0	0	0
47001 - Postage	234	200	232	200	200
47002 - Office Supplies	722	750	345	500	500
47007 - Printing	80	80	0	50	50
48002 - Dues	80	80	80	40	40
81000 - FICA	14,011	14,513	9,871	14,425	11,945
82000 - Retirement	23,117	26,150	18,894	28,132	23,868
83000 - Health Insurance	29,449	30,890	24,618	34,637	34,637
84000 - Dental Insurance	975	987	526	658	658
85000 - Workers Compensation	2,929	2,628	2,628	2,481	2,481

Tentative Budget Report

Base Account

2024
Actual

2025
Adopted

2025
Actual

2026
Department
Requested

2026
Budget
Officer

***** Account Total:

297,203

302,712

217,910

305,342

266,171

Departmental Appropriation:

297,203

302,712

217,910

305,342

266,171

DEPARTMENTAL SUMMARY

Departmental Appropriation:

297,203

302,712

217,910

305,342

266,171

Departmental Revenue:

25,000

25,000

0

25,000

25,000

Departmental Net Levy:

272,203

277,712

217,910

280,342

241,171

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
677 Aging					
Revenue					
6701 Wellness In Nutrition Program					
0000 Core Program					
2705.23 - Gifts And Donations, Aging Services	25,567	7,021	1,367	1,500	1,500
3772.01 - State Aid, Programs For Aging, Wellness In Nutrition Program	292,011	297,572	79,304	315,902	315,902
0020 Administrative Overhead					
1972.32 - Contributions Programs For The Aging, WIN - Nutrition Counseling	69,086	70,136	46,790	56,949	56,949
6901 Allegany					
1972.01 - Contributions Programs For The Aging, Wellness In Nutrition Program	76	0	0	0	0
1972.16 - Contributions Programs For The Aging, Wellness In Nutrition LTSC	5,150	7,477	1,378	4,560	4,560
1972.25 - Contributions Programs For The Aging, MLTC	184	409	0	96	96
2655.08 - Sales, Other, Meal Payment WNYICC	658	1,698	338	338	338
6903 Delevan					
1972.16 - Contributions Programs For The Aging, Wellness In Nutrition LTSC	2,915	5,805	2,866	3,914	3,914
1972.25 - Contributions Programs For The Aging, MLTC	5,120	6,394	3,256	5,144	5,144
2655.08 - Sales, Other, Meal Payment WNYICC	658	1,020	1,246	1,246	1,246
6904 Ellicottville					
1972.16 - Contributions Programs For The Aging, Wellness In Nutrition LTSC	758	0	1,083	2,413	2,413
6905 Franklinville					
1972.16 - Contributions Programs For The Aging, Wellness In Nutrition LTSC	0	0	570	1,454	1,454
1972.25 - Contributions Programs For The Aging, MLTC	3,920	4,636	2,312	3,912	3,912
2655.08 - Sales, Other, Meal Payment WNYICC	364	761	0	0	0
6912 South Dayton					
2655.08 - Sales, Other, Meal Payment WNYICC	364	0	0	364	364
6913 West Valley					
1972.16 - Contributions Programs For The Aging, Wellness In Nutrition LTSC	1,064	2,632	0	0	0
1972.25 - Contributions Programs For The Aging, MLTC	600	703	1,472	1,672	1,672
2655.08 - Sales, Other, Meal Payment WNYICC	294	412	0	294	294
***** Account Total:	408,789	406,676	141,982	399,758	399,758
6702 IIIC1 Program					
0000 Core Program					
2705.23 - Gifts And Donations, Aging Services	112	2,363	48	100	100
4772.01 - Federal Aid, Programs For Aging, IIIC1	118,281	114,660	3,754	134,913	134,913
0020 Administrative Overhead					

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
1972.33 - Contributions Programs For The Aging, IIIC1 - Nutrition Counseling	8,941	7,387	5,707	7,048	7,048
6906 Gowanda					
1972.17 - Contributions Programs For The Aging, IIIC1 LTTSC	7,556	9,035	3,647	8,104	8,104
***** Account Total:	134,890	133,445	13,156	150,165	150,165
6703 IIIC2 Program					
0000 Core Program					
2705.23 - Gifts And Donations, Aging Services	12,533	9,240	2,301	2,500	2,500
4772.02 - Federal Aid, Programs For Aging, IIIC2	97,996	78,611	2,514	91,858	91,858
0020 Administrative Overhead					
1972.34 - Contributions Programs For The Aging, IIIC2 - Nutrition Counseling	64,392	72,307	47,286	57,262	57,262
6902 Cattaraugus					
1972.25 - Contributions Programs For The Aging, MLTC	6,704	9,044	3,776	5,712	5,712
2655.08 - Sales, Other, Meal Payment WNYICC	294	0	0	294	294
6906 Gowanda					
1972.18 - Contributions Programs For The Aging, IIIC2 LTTSC	486	599	-8	532	532
1972.25 - Contributions Programs For The Aging, MLTC	456	219	3,048	1,741	1,741
2655.08 - Sales, Other, Meal Payment WNYICC	1,022	781	0	1,022	1,022
6907 Little Valley					
1972.18 - Contributions Programs For The Aging, IIIC2 LTTSC	792	979	0	133	133
1972.25 - Contributions Programs For The Aging, MLTC	336	399	80	80	80
2655.08 - Sales, Other, Meal Payment WNYICC	294	349	0	0	0
6908 Olean					
1972.05 - Contributions Programs For The Aging, IIIC2	125	0	0	0	0
1972.18 - Contributions Programs For The Aging, IIIC2 LTTSC	27,712	29,175	9,694	28,367	28,367
1972.25 - Contributions Programs For The Aging, MLTC	13,576	14,526	7,117	14,456	14,456
2655.08 - Sales, Other, Meal Payment WNYICC	2,462	1,949	952	1,720	1,720
6909 Portville					
1972.18 - Contributions Programs For The Aging, IIIC2 LTTSC	5,530	6,166	2,214	6,194	6,194
1972.25 - Contributions Programs For The Aging, MLTC	5,728	5,824	2,648	5,248	5,248
6910 Randolph					
1972.25 - Contributions Programs For The Aging, MLTC	3,880	4,912	2,760	4,448	4,448
2655.08 - Sales, Other, Meal Payment WNYICC	294	0	0	294	294
6911 Salamanca					
1972.18 - Contributions Programs For The Aging, IIIC2 LTTSC	7,025	8,322	1,836	6,489	6,489

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
1972.25 - Contributions Programs For The Aging, MLTC	4,992	6,907	4,296	6,960	6,960
2655.08 - Sales, Other, Meal Payment WNYICC	882	349	0	588	588
***** Account Total:	257,511	250,658	90,514	235,898	235,898
6704 NSIP-Nut'n Svc Incent Program					
0000 Core Program					
4772.03 - Federal Aid, Programs For Aging, NSIP-Nut'n Svc Incent Prog	74,649	104,497	31,925	72,900	72,900
***** Account Total:	74,649	104,497	31,925	72,900	72,900
6705 Congregate Services Initiative					
0000 Core Program					
3772.02 - State Aid, Programs For Aging, Congregate Services Initiative	1,722	1,722	430	1,799	1,799
***** Account Total:	1,722	1,722	430	1,799	1,799
6706 Title IIID					
0000 Core Program					
4772.04 - Federal Aid, Programs For Aging, Title IIID	6,008	6,008	-63	6,411	6,411
***** Account Total:	6,008	6,008	-63	6,411	6,411
6709 Foundations for Change Meals					
0000 Core Program					
1972.21 - Contributions Programs For The Aging, Meals	2,372	2,856	1,353	0	0
4772.15 - Federal Aid, Programs For Aging, CACFP-Child/Adult Care Food	10,933	11,152	6,049	0	0
***** Account Total:	13,305	14,008	7,402	0	0
6721 IIIB Program					
0000 Core Program					
1972.07 - Contributions Programs For The Aging, IIIB	3,745	4,166	2,932	4,644	4,644
1972.08 - Contributions Programs For The Aging, Senior Gala	2,050	2,500	1,500	2,500	2,500
4772.07 - Federal Aid, Programs For Aging, IIIB	82,189	77,802	-9,205	80,446	80,446
***** Account Total:	87,984	84,468	-4,773	87,590	87,590
6722 EISEP Grant					
0000 Core Program					
1972.09 - Contributions Programs For The Aging, EISEP	1,385	1,900	290	500	500
1972.10 - Contributions Programs For The Aging, EISEP Cost Share	4,582	3,488	1,310	2,095	2,095
3772.04 - State Aid, Programs For Aging, EISEP	252,834	227,773	66,854	266,871	266,871
***** Account Total:	258,801	233,161	68,454	269,466	269,466
6723 HIICA Program					
0000 Core Program					
1972.24 - Contributions Programs For The Aging, HIICAP	70	400	40	180	180

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
4772.08 - Federal Aid, Programs For Aging, Health Insurance Counseling	39,191	34,160	0	34,043	34,043
***** Account Total:	39,261	34,560	40	34,223	34,223
6725 IIIE Family Caregiver Support					
0000 Core Program					
1972.26 - Contributions Programs For The Aging, Adult Day Services	135	500	120	500	500
4772.11 - Federal Aid, Programs For Aging, Family Caregiver Support	42,767	42,767	-388	45,954	45,954
***** Account Total:	42,902	43,267	-268	46,454	46,454
6726 Caregiver Support Grant					
0000 Core Program					
3772.05 - State Aid, Programs For Aging, Caregiver	20,040	19,611	1,047	19,611	19,611
***** Account Total:	20,040	19,611	1,047	19,611	19,611
6727 Alzheimer's Caregiver Support					
0000 Core Program					
3772.19 - State Aid, Programs For Aging, Alzheimer's Caregiver Support	117,612	125,000	69,909	125,000	125,000
***** Account Total:	117,612	125,000	69,909	125,000	125,000
6728 DSS-HEAP					
0000 Core Program					
1346 - DSS Reimbursement HEAP	34,000	34,000	34,000	34,000	34,000
***** Account Total:	34,000	34,000	34,000	34,000	34,000
6729 AAA Transportation					
0000 Core Program					
1972.31 - Contributions Programs For The Aging, State Transportation	100	125	0	125	125
3772.06 - State Aid, Programs For Aging, AAA Transportation	4,063	5,600	1,537	5,600	5,600
***** Account Total:	4,163	5,725	1,537	5,725	5,725
6731 NYConnects					
4395 Opioid Abatement					
1378.A - DCS Reimbursement Opioid Abatement, Aging	0	7,000	2,156	0	0
6936 Additional NY Connects					
3772.17 - State Aid, Programs For Aging, Additional NY Connects	305,989	303,619	75,905	303,619	303,619
***** Account Total:	305,989	310,619	78,061	303,619	303,619
6732 MIPPA Grant					
0000 Core Program					
4772.09 - Federal Aid, Programs For Aging, MIPPA Grant	17,354	16,423	13,215	23,955	23,955
***** Account Total:	17,354	16,423	13,215	23,955	23,955
6736 Unmet Need					

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
0000 Core Program					
1972.36 - Contributions Programs For The Aging, Unmet Need	2,344	5,915	4,212	5,161	5,161
1972.37 - Contributions Programs For The Aging, Unmet Need-Cost Share	5,078	7,129	289	500	500
2665.ENT - Sales of Equipment, Expired Ent Lease Sale	8,500	0	0	0	0
3772.20 - State Aid, Programs For Aging, Unmet Need	643,802	837,278	357,457	2,076,491	2,076,491
***** Account Total:	659,724	850,322	361,958	2,082,152	2,082,152
6737 Coronavirus					
0000 Core Program					
4772.27 - Federal Aid, Programs For Aging, CMC6 - ARPA Funding	6,565	0	-16,935	0	0
4772.28 - Federal Aid, Programs For Aging, HDC6 - ARPA Funding	59,738	0	16,935	0	0
4772.29 - Federal Aid, Programs For Aging, PHC6 - ARPA Funding	4,531	0	0	0	0
***** Account Total:	70,834	0	0	0	0
6751 Community Services for Elderly					
6951 CSEP Grant					
1972.11 - Contributions Programs For The Aging, Daycare	756	792	271	500	500
1972.21 - Contributions Programs For The Aging, Meals	22,442	20,201	11,107	17,294	17,294
1972.29 - Contributions Programs For The Aging, Daycare Cost Share	1,778	3,200	451	1,500	1,500
3772.08 - State Aid, Programs For Aging, CSEP	179,294	179,879	49,838	197,107	197,107
4772.15 - Federal Aid, Programs For Aging, CACFP-Child/Adult Care Food	18,831	18,151	11,474	17,968	17,968
***** Account Total:	223,101	222,223	73,141	234,369	234,369
6761 Fed RSVP-Corp for Natl Svc					
0000 Core Program					
4772.16 - Federal Aid, Programs For Aging, RSVP-Corp for National Service	51,214	150,880	56,027	150,880	150,880
***** Account Total:	51,214	150,880	56,027	150,880	150,880
6762 NYS RSVP Grant					
0000 Core Program					
3772.13 - State Aid, Programs For Aging, NYS RSVP Grant	7,566	7,465	3,723	7,465	7,465
***** Account Total:	7,566	7,465	3,723	7,465	7,465
6764 Aging Donations					
0000 Core Program					
2705.44 - Gifts And Donations, Other Aging Donations	14,658	15,000	5,000	25,000	25,000
***** Account Total:	14,658	15,000	5,000	25,000	25,000
6765 SNAP Ed					
0000 Core Program					
2351.01 - Programs for Aging, Other Govts, SNAP Ed Chautauqua County	30,603	35,600	12,734	30,000	30,000

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
**** Account Total:	30,603	35,600	12,734	30,000	30,000
7310 Youth Bureau					
0000 Core Program					
1379.YA - Aging & Youth Reimbursement of RAP Expenses, Youth Admin	0	0	0	27,875	27,875
2705.17 - Gifts And Donations, Youth Bureau	0	0	15,780	0	0
3820.01 - State Aid, Youth Programs, Youth Bureau	0	23,219	0	0	0
**** Account Total:	0	23,219	15,780	27,875	27,875
7320 Resource Allocation Plan					
0000 Core Program					
3820.04 - State Aid, Youth Programs, OCFS	0	115,297	0	185,831	185,831
**** Account Total:	0	115,297	0	185,831	185,831
Departmental Revenue:	2,882,680	3,243,854	1,074,931	4,560,146	4,560,146
Appropriation					
0000 Unallocated					
0000 Core Program					
44101 - Telephone	0	0	-42	0	0
**** Account Total:	0	0	-42	0	0
6701 Wellness In Nutrition Program					
0020 Administrative Overhead					
11000 - Full Time Wages	106,170	111,440	75,155	103,996	103,996
12000 - Part Time Wages	54,357	75,271	38,233	73,529	73,529
13000 - Overtime	291	0	-2	0	0
14000 - Pay-in-Lieu of Benefit Hours	4,208	6,103	4,067	6,610	6,610
20008 - Tools and Equipment	15,000	0	0	0	0
41225 - Dietician/Nutrition Services	10,197	10,101	7,504	10,005	10,005
41404 - Internet Contracts	451	421	393	515	515
41603 - Contracted Services	102	0	0	0	0
43001 - Fleet Maintenance	1,660	0	0	0	0
43002 - Telephone Shared Service	637	771	239	772	772
43003 - Information Services Shared Service	16,694	16,250	7,339	16,154	16,154
43004 - Insurance Shared Service	5,127	5,403	2,741	5,841	5,841
43005 - Records Management Shared Service	302	315	158	339	339
43006 - Maintenance Shared Service	12,433	12,932	11,403	15,438	15,438
44101 - Telephone	598	587	703	979	979
44102 - Heat	134	912	527	1,264	1,264

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
44103 - Electric	2,743	4,180	2,669	7,188	7,188
44104 - Water/Sewer	378	361	209	279	279
44105 - Waste Disposal	1,500	1,488	1,086	1,140	1,140
44203 - Office Rental	9,324	9,604	9,651	9,937	9,937
44401 - Building Repair/Maintenance	31	0	400	500	500
45201 - Outside Vehicle Repair	272	0	0	0	0
45202 - Equipment Repair and Maintenance	168	0	372	300	300
45310 - Copy Machine Lease	173	134	747	932	932
45401 - Small Equipment/Tools	1,256	1,400	114	640	640
46102 - Employee Mileage Reimbursements	16,686	18,304	7,944	15,332	15,332
46103 - Employee Other Travel Expenses	0	50	0	0	0
46106 - Training	0	50	0	1,000	1,000
46108 - Cellular Phone Charges	2,168	2,163	1,605	2,183	2,183
47001 - Postage	2,072	2,138	1,655	2,291	2,291
47002 - Office Supplies	5,573	5,000	3,842	5,000	5,000
47005 - Cleaning Supplies	1,208	2,200	1,033	1,700	1,700
47006 - Operating Supplies	17,588	24,546	5,828	7,395	7,395
47007 - Printing	925	800	375	513	513
47054 - Food	92,780	93,191	48,412	99,248	99,248
47082 - Supplies, Non-Reimbursable	65	0	55	100	100
48001 - Advertising	-60	50	136	150	150
48002 - Dues	422	228	0	228	228
48004 - Permits and Fees	121	120	150	150	150
63001 - Capital Lease Principal	1,357	0	0	0	0
73001 - Capital Lease Interest	213	0	0	0	0
81000 - FICA	12,172	14,763	8,629	14,100	14,100
82000 - Retirement	17,038	21,850	13,800	23,564	23,564
83000 - Health Insurance	23,121	28,036	19,644	28,755	28,755
84000 - Dental Insurance	522	546	379	500	500
85000 - Workers Compensation	2,769	2,531	2,531	8,959	8,959
6901 Allegany					
12000 - Part Time Wages	28,048	26,380	22,312	26,420	26,420
14000 - Pay-in-Lieu of Benefit Hours	1,857	1,803	968	1,803	1,803
81000 - FICA	2,288	2,157	1,781	2,160	2,160

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
83000 - Health Insurance	39	39	31	39	39
85000 - Workers Compensation	398	364	364	391	391
6903 Delevan					
12000 - Part Time Wages	29,795	29,376	22,174	29,376	29,376
13000 - Overtime	10	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	2,177	2,001	1,588	2,001	2,001
44203 - Office Rental	6,609	7,093	7,093	7,306	7,306
48004 - Permits and Fees	215	215	215	215	215
81000 - FICA	2,447	2,401	1,818	2,401	2,401
82000 - Retirement	4,500	5,083	3,840	5,436	5,436
83000 - Health Insurance	41	39	31	39	39
85000 - Workers Compensation	468	508	508	418	418
6904 Ellicottville					
12000 - Part Time Wages	10,652	0	10,227	14,330	14,330
13000 - Overtime	21	0	8	0	0
14000 - Pay-in-Lieu of Benefit Hours	1,142	0	669	977	977
81000 - FICA	904	0	834	1,171	1,171
82000 - Retirement	1,325	0	1,353	2,063	2,063
83000 - Health Insurance	17	0	16	21	21
85000 - Workers Compensation	200	116	116	155	155
6905 Franklinville					
12000 - Part Time Wages	15,855	20,822	15,749	21,029	21,029
14000 - Pay-in-Lieu of Benefit Hours	538	1,122	1,325	1,137	1,137
44203 - Office Rental	6,556	6,753	6,556	6,753	6,753
48004 - Permits and Fees	160	160	160	160	160
81000 - FICA	1,254	1,681	1,306	1,699	1,699
82000 - Retirement	1,930	2,859	2,268	3,096	3,096
83000 - Health Insurance	30	39	31	39	39
85000 - Workers Compensation	457	287	287	214	214
6912 South Dayton					
11000 - Full Time Wages	850	0	0	0	0
12000 - Part Time Wages	24,808	20,517	15,655	28,631	28,631
14000 - Pay-in-Lieu of Benefit Hours	1,576	1,399	482	1,399	1,399
44101 - Telephone	402	436	370	495	495

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
44203 - Office Rental	3,285	3,383	3,285	3,383	3,383
48004 - Permits and Fees	160	160	160	160	160
81000 - FICA	2,083	1,677	1,234	2,299	2,299
82000 - Retirement	2,669	2,723	540	2,971	2,971
83000 - Health Insurance	39	39	9	39	39
85000 - Workers Compensation	298	351	351	356	356
6913 West Valley					
12000 - Part Time Wages	37,332	33,626	29,162	33,888	33,888
13000 - Overtime	229	0	62	0	0
14000 - Pay-in-Lieu of Benefit Hours	2,757	1,752	903	1,770	1,770
44101 - Telephone	160	0	0	0	0
44203 - Office Rental	4,634	4,773	4,773	4,916	4,916
48004 - Permits and Fees	215	215	215	215	215
81000 - FICA	3,084	2,708	2,305	2,729	2,729
82000 - Retirement	5,026	4,929	4,234	5,366	5,366
83000 - Health Insurance	40	39	31	39	39
85000 - Workers Compensation	476	559	559	527	527
***** Account Total:	651,002	664,823	447,684	687,558	687,558
6702 IIIC1 Program					
0020 Administrative Overhead					
11000 - Full Time Wages	35,096	39,876	32,082	47,247	47,247
12000 - Part Time Wages	15,195	17,606	7,398	16,147	16,147
13000 - Overtime	103	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	1,171	1,524	1,324	1,928	1,928
41225 - Dietician/Nutrition Services	4,134	4,095	3,042	4,056	4,056
41404 - Internet Contracts	139	130	121	162	162
41603 - Contracted Services	43	0	0	0	0
43001 - Fleet Maintenance	581	0	0	0	0
43002 - Telephone Shared Service	703	850	264	852	852
43003 - Information Services Shared Service	8,085	8,125	3,670	8,077	8,077
43004 - Insurance Shared Service	4,958	5,194	2,635	5,615	5,615
43005 - Records Management Shared Service	152	159	80	171	171
43006 - Maintenance Shared Service	4,153	4,320	3,124	4,230	4,230
44101 - Telephone	213	212	205	285	285

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
44102 - Heat	53	384	208	499	499
44103 - Electric	1,101	1,694	1,053	2,838	2,838
44104 - Water/Sewer	150	148	80	107	107
44105 - Waste Disposal	576	576	432	480	480
44203 - Office Rental	3,780	3,893	3,913	4,029	4,029
44401 - Building Repair/Maintenance	17	0	0	0	0
45201 - Outside Vehicle Repair	115	0	0	0	0
45202 - Equipment Repair and Maintenance	160	0	100	100	100
45310 - Copy Machine Lease	103	80	195	244	244
45401 - Small Equipment/Tools	529	1,082	832	1,024	1,024
46102 - Employee Mileage Reimbursements	2,798	2,763	1,521	1,920	1,920
46103 - Employee Other Travel Expenses	125	50	46	50	50
46106 - Training	0	50	0	1,000	1,000
46108 - Cellular Phone Charges	1,310	1,313	984	1,313	1,313
47001 - Postage	692	714	433	599	599
47002 - Office Supplies	3,378	2,565	1,178	1,623	1,623
47005 - Cleaning Supplies	2,095	1,852	1,834	2,900	2,900
47006 - Operating Supplies	3,323	3,789	1,950	2,500	2,500
47007 - Printing	346	362	134	183	183
47054 - Food	31,452	37,183	28,428	39,700	39,700
47082 - Supplies, Non-Reimbursable	21	0	20	50	50
48001 - Advertising	0	20	39	50	50
48004 - Permits and Fees	19	50	60	61	61
63001 - Capital Lease Principal	571	0	0	0	0
73001 - Capital Lease Interest	90	0	0	0	0
81000 - FICA	3,760	4,528	2,967	5,011	5,011
82000 - Retirement	5,791	7,992	6,072	10,606	10,606
83000 - Health Insurance	9,263	10,995	8,341	12,415	12,415
84000 - Dental Insurance	176	198	144	198	198
85000 - Workers Compensation	938	965	965	674	674
6902 Cattaraugus					
85000 - Workers Compensation	86	0	0	0	0
6906 Gowanda					
41017 - Nutrition Site Management	10,077	9,940	7,941	11,056	11,056

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
41404 - Internet Contracts	600	600	450	600	600
44203 - Office Rental	2,197	2,263	2,263	2,330	2,330
48004 - Permits and Fees	160	160	160	160	160
85000 - Workers Compensation	0	1	1	0	0
6908 Olean					
12000 - Part Time Wages	16,758	18,633	7,231	30,048	30,048
13000 - Overtime	9	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	1,245	1,271	379	2,048	2,048
44203 - Office Rental	1,955	2,029	2,004	2,029	2,029
48004 - Permits and Fees	160	160	160	160	160
81000 - FICA	1,378	1,525	582	2,458	2,458
82000 - Retirement	909	1,119	943	4,325	4,325
83000 - Health Insurance	13	28	0	43	43
85000 - Workers Compensation	292	251	251	236	236
6909 Portville					
12000 - Part Time Wages	13,418	11,933	10,067	10,172	10,172
14000 - Pay-in-Lieu of Benefit Hours	685	645	592	500	500
44203 - Office Rental	2,050	2,111	2,050	2,111	2,111
48004 - Permits and Fees	160	160	160	160	160
81000 - FICA	1,079	965	815	819	819
82000 - Retirement	1,620	1,655	1,370	1,547	1,547
83000 - Health Insurance	14	14	10	14	14
85000 - Workers Compensation	181	156	156	184	184
6910 Randolph					
12000 - Part Time Wages	8,739	9,327	7,073	9,327	9,327
14000 - Pay-in-Lieu of Benefit Hours	693	638	391	638	638
44203 - Office Rental	2,356	2,427	2,356	2,427	2,427
48004 - Permits and Fees	160	160	160	160	160
81000 - FICA	722	763	571	763	763
82000 - Retirement	903	1,238	821	1,343	1,343
83000 - Health Insurance	14	14	11	14	14
85000 - Workers Compensation	149	123	123	123	123
***** Account Total:	216,240	235,646	164,965	264,739	264,739
6703 IIIC2 Program					

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
0020 Administrative Overhead					
11000 - Full Time Wages	93,193	92,719	72,218	101,890	101,890
12000 - Part Time Wages	47,737	55,922	23,981	53,046	53,046
13000 - Overtime	334	0	6	0	0
14000 - Pay-in-Lieu of Benefit Hours	3,687	4,683	3,120	5,131	5,131
41225 - Dietician/Nutrition Services	13,229	13,104	9,734	12,979	12,979
41404 - Internet Contracts	497	464	434	581	581
41603 - Contracted Services	123	0	0	0	0
43001 - Fleet Maintenance	1,909	0	0	0	0
43002 - Telephone Shared Service	605	731	227	734	734
43003 - Information Services Shared Service	16,167	16,250	7,339	16,154	16,154
43004 - Insurance Shared Service	4,759	5,015	2,545	5,421	5,421
43005 - Records Management Shared Service	303	317	159	341	341
43006 - Maintenance Shared Service	11,107	11,553	10,251	13,878	13,878
44101 - Telephone	618	586	721	998	998
44102 - Heat	166	1,104	652	1,564	1,564
44103 - Electric	3,375	4,273	3,301	8,890	8,890
44104 - Water/Sewer	458	451	247	329	329
44105 - Waste Disposal	1,656	1,656	1,242	1,380	1,380
44203 - Office Rental	12,096	12,459	12,520	12,892	12,892
44401 - Building Repair/Maintenance	39	0	0	0	0
45201 - Outside Vehicle Repair	329	0	0	0	0
45202 - Equipment Repair and Maintenance	382	0	299	300	300
45310 - Copy Machine Lease	225	169	663	828	828
45401 - Small Equipment/Tools	1,644	1,200	1,376	1,500	1,500
46102 - Employee Mileage Reimbursements	9,990	10,839	6,676	9,919	9,919
46103 - Employee Other Travel Expenses	125	50	46	50	50
46106 - Training	0	50	0	1,000	1,000
46108 - Cellular Phone Charges	960	957	721	984	984
47001 - Postage	1,854	1,910	1,469	2,034	2,034
47002 - Office Supplies	5,416	4,023	3,221	4,300	4,300
47005 - Cleaning Supplies	24	0	0	0	0
47006 - Operating Supplies	28,192	40,600	8,479	10,837	10,837
47007 - Printing	1,148	1,200	446	600	600

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
47054 - Food	128,552	129,383	66,687	121,302	121,302
47082 - Supplies, Non-Reimbursable	76	0	67	100	100
48001 - Advertising	0	50	127	150	150
48002 - Dues	228	422	0	422	422
48004 - Permits and Fees	145	145	179	180	180
63001 - Capital Lease Principal	1,642	0	0	0	0
73001 - Capital Lease Interest	258	0	0	0	0
81000 - FICA	10,730	11,743	7,273	12,257	12,257
82000 - Retirement	15,529	19,463	13,710	24,168	24,168
83000 - Health Insurance	19,087	24,287	18,065	26,394	26,394
84000 - Dental Insurance	504	506	374	492	492
85000 - Workers Compensation	2,680	2,611	2,611	1,896	1,896
6902 Cattaraugus					
11000 - Full Time Wages	2,761	0	0	0	0
12000 - Part Time Wages	20,791	28,777	18,872	28,777	28,777
14000 - Pay-in-Lieu of Benefit Hours	749	1,960	1,057	1,960	1,960
81000 - FICA	1,859	2,352	1,525	2,352	2,352
82000 - Retirement	2,806	3,818	2,471	4,142	4,142
83000 - Health Insurance	39	39	31	39	39
85000 - Workers Compensation	160	148	148	318	318
6906 Gowanda					
41017 - Nutrition Site Management	18,713	18,460	14,747	20,533	20,533
41404 - Internet Contracts	600	600	450	600	600
44203 - Office Rental	4,080	4,202	4,202	4,328	4,328
85000 - Workers Compensation	0	2	2	0	0
6908 Olean					
12000 - Part Time Wages	30,848	34,604	13,264	21,222	21,222
13000 - Overtime	16	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	2,312	2,361	628	1,448	1,448
44203 - Office Rental	3,631	3,767	3,722	3,767	3,767
81000 - FICA	2,538	2,829	1,063	1,736	1,736
82000 - Retirement	1,658	2,078	1,723	3,056	3,056
83000 - Health Insurance	24	50	0	33	33
85000 - Workers Compensation	543	466	466	434	434

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
6909 Portville					
12000 - Part Time Wages	24,919	22,161	18,696	18,890	18,890
14000 - Pay-in-Lieu of Benefit Hours	1,272	1,197	1,100	928	928
44203 - Office Rental	3,806	3,921	3,806	3,921	3,921
81000 - FICA	2,004	1,789	1,514	1,519	1,519
82000 - Retirement	3,008	3,073	2,544	2,871	2,871
83000 - Health Insurance	25	25	19	25	25
85000 - Workers Compensation	337	290	290	343	343
6910 Randolph					
12000 - Part Time Wages	16,230	17,321	13,136	17,321	17,321
14000 - Pay-in-Lieu of Benefit Hours	1,287	1,184	725	1,184	1,184
44203 - Office Rental	4,376	4,507	4,376	4,507	4,507
81000 - FICA	1,340	1,417	1,060	1,417	1,417
82000 - Retirement	1,677	2,299	1,524	2,494	2,494
83000 - Health Insurance	25	25	20	25	25
85000 - Workers Compensation	268	228	228	229	229
6911 Salamanca					
12000 - Part Time Wages	24,328	7,427	19,317	15,407	15,407
81000 - FICA	1,861	569	1,478	1,180	1,180
82000 - Retirement	1,686	925	1,595	1,002	1,002
85000 - Workers Compensation	349	345	345	318	318
***** Account Total:	624,704	646,111	417,330	624,247	624,247
6704 NSIP-Nut'n Svc Incent Program					
0000 Core Program					
47054 - Food	97,656	104,497	45,131	89,855	72,900
***** Account Total:	97,656	104,497	45,131	89,855	72,900
6705 Congregate Services Initiative					
0000 Core Program					
11000 - Full Time Wages	3,239	3,191	2,573	3,547	3,547
14000 - Pay-in-Lieu of Benefit Hours	182	183	182	203	203
46102 - Employee Mileage Reimbursements	68	73	67	111	111
47007 - Printing	1	0	0	0	0
81000 - FICA	251	259	202	288	288
82000 - Retirement	554	610	489	727	727

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
83000 - Health Insurance	642	675	540	760	760
84000 - Dental Insurance	13	14	11	14	14
85000 - Workers Compensation	52	47	47	45	45
***** Account Total:	5,002	5,052	4,111	5,695	5,695
6706 Title IIID					
0000 Core Program					
11000 - Full Time Wages	14,220	8,630	5,325	5,430	5,430
13000 - Overtime	6	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	1,377	0	41	43	43
45401 - Small Equipment/Tools	11	0	0	0	0
46102 - Employee Mileage Reimbursements	8	0	0	0	0
81000 - FICA	1,137	665	384	424	424
82000 - Retirement	2,454	1,651	1,005	1,114	1,114
83000 - Health Insurance	2,632	1,790	1,210	1,461	1,461
84000 - Dental Insurance	50	36	22	26	26
85000 - Workers Compensation	134	335	335	204	204
***** Account Total:	22,029	13,107	8,322	8,702	8,702
6709 Foundations for Change Meals					
0000 Core Program					
47006 - Operating Supplies	1,004	1,712	104	0	0
47054 - Food	30,501	30,936	22,241	0	0
***** Account Total:	31,505	32,648	22,345	0	0
6721 IIIB Program					
0000 Core Program					
11000 - Full Time Wages	206,524	171,149	114,193	136,513	136,513
12000 - Part Time Wages	10,975	4,788	1,224	0	0
13000 - Overtime	49	0	-3	0	0
14000 - Pay-in-Lieu of Benefit Hours	11,981	0	205	213	213
20006 - Computer Equipment/Software	391	1,966	0	2,400	2,400
40803 - Senior Forum	477	465	0	0	0
41201 - Legal Services	17,369	33,000	22,889	30,000	30,000
41231 - Limited English Proficiency	0	100	0	100	100
41633.2 - Personal Care Services, Level II	437	0	0	0	0
43002 - Telephone Shared Service	502	608	189	613	613
43003 - Information Services Shared Service	9,912	9,961	4,499	9,903	9,903

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
43004 - Insurance Shared Service	3,965	4,180	2,121	4,518	4,518
43006 - Maintenance Shared Service	6,696	6,964	2,246	3,041	3,041
44101 - Telephone	190	190	49	100	100
45202 - Equipment Repair and Maintenance	0	0	4	0	0
45308 - Equipment Rental	35	0	0	0	0
45310 - Copy Machine Lease	257	193	147	190	190
45401 - Small Equipment/Tools	572	1,000	1,111	500	500
46101 - Employee Meal Reimbursements	-3	100	142	150	150
46102 - Employee Mileage Reimbursements	2,993	3,472	2,558	3,588	3,588
46103 - Employee Other Travel Expenses	1,114	1,100	1,675	1,500	1,500
46106 - Training	645	1,000	680	1,000	1,000
46108 - Cellular Phone Charges	1,331	1,405	1,487	1,989	1,989
47001 - Postage	1,108	1,008	326	500	500
47002 - Office Supplies	852	500	473	500	500
47007 - Printing	356	420	119	300	300
47008 - Publications/Instructional Materials	195	195	195	195	195
47080 - Food and Supplies for Emergency Meals	1,692	0	-250	0	0
47082 - Supplies, Non-Reimbursable	50	0	32	0	0
48001 - Advertising	27	35	117	100	100
48002 - Dues	1,569	1,569	1,569	1,569	1,569
48005 - Notary License Fees	0	60	0	60	60
48224 - Event Expenses	907	900	0	0	0
81000 - FICA	16,390	13,474	8,074	10,472	10,472
82000 - Retirement	31,963	27,954	18,750	23,931	23,931
83000 - Health Insurance	52,793	55,217	33,683	43,008	43,008
84000 - Dental Insurance	900	886	530	618	618
85000 - Workers Compensation	3,399	3,036	3,036	3,002	3,002
***** Account Total:	388,613	346,895	222,070	280,573	280,573
6722 EISEP Grant					
0000 Core Program					
11000 - Full Time Wages	145,615	155,533	97,786	135,475	135,475
12000 - Part Time Wages	13,551	17,826	10,578	0	0
13000 - Overtime	1,130	0	955	0	0
14000 - Pay-in-Lieu of Benefit Hours	5,133	1,224	953	425	425

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
40818 - Adaptive Equipment Assistance	30,411	18,553	31,881	28,994	28,994
40822 - Client Home Modification Assistance	0	3,998	1,082	3,998	3,998
41231 - Limited English Proficiency	0	100	0	100	100
41631 - Contracted Daycare Services	10,840	7,520	14,040	17,520	17,520
41633.1 - Personal Care Services, Level I	19,550	23,586	16,610	21,214	21,214
41633.2 - Personal Care Services, Level II	100,977	109,453	107,640	144,850	144,850
43006 - Maintenance Shared Service	3,830	3,984	1,790	2,423	2,423
44101 - Telephone	102	101	39	60	60
45308 - Equipment Rental	4,700	6,160	2,790	6,160	6,160
45310 - Copy Machine Lease	34	26	117	150	150
45401 - Small Equipment/Tools	39	0	11	0	0
46102 - Employee Mileage Reimbursements	1,400	1,371	1,448	1,983	1,983
46108 - Cellular Phone Charges	442	481	373	501	501
47001 - Postage	634	659	259	359	359
47002 - Office Supplies	635	541	399	500	500
47007 - Printing	113	100	48	75	75
47053 - Personal Care Supplies	14,114	13,189	2,989	6,595	6,595
81000 - FICA	11,861	13,369	7,883	10,409	10,409
82000 - Retirement	21,320	25,222	15,695	23,341	23,341
83000 - Health Insurance	37,848	46,378	27,556	41,548	41,548
84000 - Dental Insurance	592	695	406	503	503
85000 - Workers Compensation	2,723	2,261	2,261	2,164	2,164
***** Account Total:	427,594	452,330	345,589	449,347	449,347
6723 HIICA Program					
0000 Core Program					
41603 - Contracted Services	46,101	58,118	17,063	34,223	34,223
43006 - Maintenance Shared Service	1,640	1,706	0	0	0
44101 - Telephone	38	37	0	0	0
45310 - Copy Machine Lease	13	10	0	0	0
45401 - Small Equipment/Tools	15	0	0	0	0
47001 - Postage	271	282	0	0	0
47002 - Office Supplies	569	400	0	0	0
47007 - Printing	46	45	14	45	45
***** Account Total:	48,693	60,598	17,077	34,268	34,268

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
6725 IIIE Family Caregiver Support					
0000 Core Program					
11000 - Full Time Wages	30,143	35,250	23,158	35,218	35,218
13000 - Overtime	13	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	155	0	49	213	213
40818 - Adaptive Equipment Assistance	0	2,080	0	0	0
41601 - Transportation	0	0	341	341	341
41631 - Contracted Daycare Services	1,340	1,640	3,079	3,079	3,079
41633.1 - Personal Care Services, Level I	3,850	2,816	10,336	10,336	10,336
41633.2 - Personal Care Services, Level II	12,228	12,708	8,188	8,189	8,189
43006 - Maintenance Shared Service	606	630	1,142	1,546	1,546
44101 - Telephone	93	92	25	40	40
45308 - Equipment Rental	0	35	100	100	100
45310 - Copy Machine Lease	23	20	75	95	95
45401 - Small Equipment/Tools	546	0	44	0	0
46102 - Employee Mileage Reimbursements	1,780	1,935	1,516	2,120	2,120
46103 - Employee Other Travel Expenses	8	0	14	0	0
46108 - Cellular Phone Charges	250	322	224	323	323
47001 - Postage	100	104	166	230	230
47002 - Office Supplies	554	531	287	400	400
47007 - Printing	48	60	20	30	30
81000 - FICA	2,124	2,702	1,637	2,715	2,715
82000 - Retirement	4,698	6,554	4,263	6,701	6,701
83000 - Health Insurance	8,143	10,032	6,242	10,649	10,649
84000 - Dental Insurance	142	168	105	135	135
85000 - Workers Compensation	436	705	705	396	396
***** Account Total:	67,280	78,384	61,716	82,856	82,856
6726 Caregiver Support Grant					
0000 Core Program					
11000 - Full Time Wages	18,468	22,004	15,855	22,521	22,521
13000 - Overtime	4	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	47	0	76	128	128
43006 - Maintenance Shared Service	492	512	211	286	286
44101 - Telephone	38	37	5	10	10

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
45310 - Copy Machine Lease	34	26	14	20	20
45401 - Small Equipment/Tools	7	0	1	0	0
46102 - Employee Mileage Reimbursements	1,439	1,577	1,023	1,577	1,577
46108 - Cellular Phone Charges	112	122	88	120	120
47001 - Postage	81	85	31	45	45
47002 - Office Supplies	380	300	46	100	100
47007 - Printing	46	54	14	25	25
47008 - Publications/Instructional Materials	1,395	1,000	1,001	1,000	1,000
48402 - Other Expenses	52	0	0	0	0
81000 - FICA	1,321	1,687	1,142	1,738	1,738
82000 - Retirement	3,115	4,207	3,015	4,520	4,520
83000 - Health Insurance	4,005	5,132	3,497	5,585	5,585
84000 - Dental Insurance	80	97	67	87	87
85000 - Workers Compensation	7,122	4,258	4,258	310	310
***** Account Total:	38,238	41,098	30,344	38,072	38,072
6727 Alzheimer's Caregiver Support					
0000 Core Program					
11000 - Full Time Wages	66,395	70,001	53,557	70,642	70,642
13000 - Overtime	135	0	-2	0	0
14000 - Pay-in-Lieu of Benefit Hours	78	0	45	128	128
40818 - Adaptive Equipment Assistance	95	137	32	0	0
41601 - Transportation	0	0	36	430	430
41631 - Contracted Daycare Services	5,700	4,800	6,564	4,330	4,330
41633.1 - Personal Care Services, Level I	6,951	7,831	819	1,670	1,670
41633.2 - Personal Care Services, Level II	12,375	19,314	12,801	25,488	25,488
46101 - Employee Meal Reimbursements	0	110	0	100	100
46102 - Employee Mileage Reimbursements	1,551	1,836	950	1,560	1,560
46103 - Employee Other Travel Expenses	0	114	0	100	100
46108 - Cellular Phone Charges	374	394	290	394	394
81000 - FICA	4,647	5,361	3,766	5,423	5,423
82000 - Retirement	9,373	13,067	9,931	13,992	13,992
83000 - Health Insurance	21,510	23,933	18,231	26,641	26,641
84000 - Dental Insurance	328	351	265	334	334
85000 - Workers Compensation	1,177	963	963	871	871

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
***** Account Total:	130,689	148,212	108,248	152,103	152,103
6728 DSS-HEAP					
0000 Core Program					
11000 - Full Time Wages	27,432	31,627	23,180	44,060	44,060
12000 - Part Time Wages	18,291	30,927	15,678	5,235	5,235
13000 - Overtime	15	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	877	1,887	304	139	139
43006 - Maintenance Shared Service	934	971	1,896	2,566	2,566
44101 - Telephone	73	72	42	65	65
45310 - Copy Machine Lease	8	10	124	155	155
45401 - Small Equipment/Tools	9	0	1	0	0
46102 - Employee Mileage Reimbursements	420	554	25	500	500
46108 - Cellular Phone Charges	206	197	149	197	197
47001 - Postage	154	161	275	381	381
47002 - Office Supplies	369	323	409	500	500
47007 - Printing	69	81	27	40	40
81000 - FICA	3,408	4,939	2,822	3,790	3,790
82000 - Retirement	5,630	8,014	6,015	8,524	8,524
83000 - Health Insurance	7,891	10,612	8,489	17,510	17,510
84000 - Dental Insurance	189	199	158	199	199
85000 - Workers Compensation	579	433	433	610	610
***** Account Total:	66,554	91,007	60,027	84,471	84,471
6729 AAA Transportation					
0000 Core Program					
41601 - Transportation	1,315	0	1,290	0	0
48102 - Client Travel	0	3,683	1,355	5,725	5,725
48103 - Non-Employee Mileage/Travel	2,748	2,042	1,994	0	0
***** Account Total:	4,063	5,725	4,639	5,725	5,725
6731 NYConnects					
4395 Opioid Abatement					
40818 - Adaptive Equipment Assistance	0	0	1,995	0	0
46106 - Training	0	5,000	0	0	0
47008 - Publications/Instructional Materials	0	2,000	4,349	0	0
6936 Additional NY Connects					
11000 - Full Time Wages	332,621	329,410	208,676	273,286	273,286

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
12000 - Part Time Wages	0	0	1,759	0	0
13000 - Overtime	253	0	7	0	0
14000 - Pay-in-Lieu of Benefit Hours	12,621	0	-130	425	425
41603 - Contracted Services	19,637	19,543	14,657	19,543	19,543
43006 - Maintenance Shared Service	10,022	10,424	3,527	4,776	4,776
44101 - Telephone	85	84	73	109	109
45310 - Copy Machine Lease	8	10	231	288	288
45401 - Small Equipment/Tools	69	0	19	0	0
46102 - Employee Mileage Reimbursements	3,244	4,992	3,731	4,992	4,992
46108 - Cellular Phone Charges	969	723	626	793	793
47001 - Postage	1,657	1,724	512	708	708
47002 - Office Supplies	873	500	856	1,200	1,200
47007 - Printing	258	250	136	230	230
48001 - Advertising	435	0	0	0	0
48003 - Meeting Expenses	715	500	500	500	500
81000 - FICA	24,715	25,210	14,871	20,948	20,948
82000 - Retirement	50,964	55,779	34,560	47,148	47,148
83000 - Health Insurance	75,142	82,943	54,391	82,444	82,444
84000 - Dental Insurance	1,304	1,366	875	1,031	1,031
85000 - Workers Compensation	5,126	4,165	4,165	4,519	4,519
***** Account Total:	540,718	544,623	350,386	462,940	462,940
6732 MIPPA Grant					
0000 Core Program					
41603 - Contracted Services	17,354	16,423	19,823	23,955	23,955
***** Account Total:	17,354	16,423	19,823	23,955	23,955
6736 Unmet Need					
0000 Core Program					
11000 - Full Time Wages	254,300	293,992	270,463	688,344	688,344
12000 - Part Time Wages	14,694	51,495	65,875	51,609	51,609
13000 - Overtime	360	0	97	0	0
14000 - Pay-in-Lieu of Benefit Hours	2,227	2,280	2,767	3,780	3,780
20006 - Computer Equipment/Software	5,447	1,966	1,104	4,800	4,800
20008 - Tools and Equipment	9,397	0	10,268	9,200	9,200
20101 - Vehicles	0	0	0	46,000	46,000

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
40818 - Adaptive Equipment Assistance	32,828	6,111	22,531	37,611	30,622
40822 - Client Home Modification Assistance	840	15,000	420	15,000	5,000
41201 - Legal Services	0	0	0	20,000	20,000
41220 - Nursing Services Contracted	131	11,813	2,100	3,600	3,600
41603 - Contracted Services	41,917	96,901	90,191	160,410	160,410
41603.ENT - Contracted Services, Fee to Close Expired Ent Lease	660	0	0	0	0
41631 - Contracted Daycare Services	7,160	0	24,960	45,348	45,348
41633.1 - Personal Care Services, Level I	16,943	51,024	41,691	146,462	146,462
41633.2 - Personal Care Services, Level II	100,028	198,036	168,863	382,829	382,829
43001 - Fleet Maintenance	13,095	13,000	10,928	16,854	16,854
43006 - Maintenance Shared Service	4,607	4,792	6,455	8,739	8,739
44101 - Telephone	86	85	141	212	212
44203 - Office Rental	0	0	1,400	2,400	2,400
45201 - Outside Vehicle Repair	4,878	4,454	4,002	5,321	5,321
45202 - Equipment Repair and Maintenance	3,463	0	3,205	5,000	5,000
45308 - Equipment Rental	10,335	9,035	10,730	35,486	35,486
45310 - Copy Machine Lease	93	70	423	528	528
45401 - Small Equipment/Tools	5,039	0	1,654	400	400
46102 - Employee Mileage Reimbursements	31,596	27,537	30,379	56,596	56,596
46103 - Employee Other Travel Expenses	29	0	94	50	50
46106 - Training	0	0	0	3,500	3,500
46108 - Cellular Phone Charges	1,459	1,426	997	2,054	2,054
47001 - Postage	762	792	937	1,297	1,297
47002 - Office Supplies	1,384	1,000	2,470	3,500	3,500
47006 - Operating Supplies	17,594	500	53,208	81,600	81,600
47007 - Printing	167	100	399	597	597
47008 - Publications/Instructional Materials	0	0	34	0	0
47049 - Clients Miscellaneous Expense	98	98	1,930	24,056	10,000
47053 - Personal Care Supplies	9,803	6,940	7,011	11,979	11,979
47054 - Food	31,573	31,264	112,029	87,162	87,162
47085 - Consumable Supplies	1,510	383	2,349	2,500	2,500
48102 - Client Travel	0	556	0	0	0
48103 - Non-Employee Mileage/Travel	9,882	4,317	8,921	5,000	3,000
63001 - Capital Lease Principal	11,411	34,210	19,768	25,118	25,118

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
63001.ENT - Capital Lease Principal , Prin to Close Expired Ent Lease	7,840	0	0	0	0
73001 - Capital Lease Interest	2,058	6,302	3,967	5,468	5,468
81000 - FICA	19,338	26,623	24,138	56,926	56,926
82000 - Retirement	35,836	48,255	43,371	107,345	107,345
83000 - Health Insurance	71,328	99,982	88,979	233,933	233,933
84000 - Dental Insurance	1,330	1,765	1,563	2,114	2,114
85000 - Workers Compensation	3,126	4,018	4,018	3,552	3,990
***** Account Total:	786,652	1,056,122	1,146,830	2,404,280	2,371,673
6737 Coronavirus					
0000 Core Program					
12000 - Part Time Wages	6,446	0	0	0	0
13000 - Overtime	18	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	642	0	0	0	0
81000 - FICA	544	0	0	0	0
82000 - Retirement	794	0	0	0	0
83000 - Health Insurance	10	0	0	0	0
85000 - Workers Compensation	0	0	0	93	0
6940 ARPA (SSC6 & FCC6)					
85000 - Workers Compensation	676	0	0	0	0
6941 ARPA (CMC6 & HDC6)					
11000 - Full Time Wages	1,094	0	0	0	0
12000 - Part Time Wages	25,060	0	0	0	0
13000 - Overtime	189	0	0	0	0
20008 - Tools and Equipment	17,500	0	0	0	0
45202 - Equipment Repair and Maintenance	225	0	0	0	0
45401 - Small Equipment/Tools	706	0	0	0	0
46102.CV - Employee Mileage Reimbursements, Coronavirus	464	0	0	0	0
47006.CV - Operating Supplies, Operating Supplies Coronavirus	17,171	0	0	0	0
47054 - Food	5,527	0	0	0	0
81000 - FICA	2,015	0	0	0	0
85000 - Workers Compensation	420	0	0	345	0
6942 ARPA (PHC6)					
45401 - Small Equipment/Tools	596	0	0	0	0
46106 - Training	1,000	0	0	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
47006 - Operating Supplies	324	0	0	0	0
47086 - Evidence Based Health Promotion Supplies	1,808	0	0	0	0
48004 - Permits and Fees	806	0	0	0	0
***** Account Total:	84,035	0	0	438	0
6751 Community Services for Elderly					
6951 CSEP Grant					
11000 - Full Time Wages	161,992	143,394	123,374	181,092	181,092
12000 - Part Time Wages	17,049	27,895	20,181	3,736	3,736
13000 - Overtime	929	0	758	0	0
14000 - Pay-in-Lieu of Benefit Hours	7,303	1,911	1,188	509	509
40818 - Adaptive Equipment Assistance	0	0	6,475	6,000	6,000
41220 - Nursing Services Contracted	0	0	131	225	225
41404 - Internet Contracts	69	65	60	81	81
41601 - Transportation	0	1,721	0	1,721	1,721
41631 - Contracted Daycare Services	3,960	3,439	6,080	8,040	8,040
41633.1 - Personal Care Services, Level I	8,906	5,863	3,855	5,863	5,863
41633.2 - Personal Care Services, Level II	28,599	31,767	27,877	38,255	38,255
43002 - Telephone Shared Service	837	1,013	314	1,019	1,019
43003 - Information Services Shared Service	19,964	20,065	9,062	19,946	19,946
43004 - Insurance Shared Service	9,545	10,061	5,105	10,874	10,874
43005 - Records Management Shared Service	421	441	221	474	474
43006 - Maintenance Shared Service	4,985	5,185	2,779	3,762	3,762
44101 - Telephone	138	126	130	185	185
45308 - Equipment Rental	1,345	1,850	1,105	1,850	1,850
45310 - Copy Machine Lease	39	30	182	227	227
45401 - Small Equipment/Tools	33	0	14	0	0
46102 - Employee Mileage Reimbursements	2,190	2,254	1,803	2,378	2,378
46103 - Employee Other Travel Expenses	33	0	56	0	0
46108 - Cellular Phone Charges	526	517	438	589	589
47001 - Postage	824	858	400	554	554
47002 - Office Supplies	489	400	616	862	862
47005 - Cleaning Supplies	196	173	178	281	281
47006 - Operating Supplies	1,383	1,393	792	966	966
47007 - Printing	27	32	20	30	30

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
47053 - Personal Care Supplies	0	4,662	460	4,662	4,662
47054 - Food	29,215	29,632	23,203	41,221	41,221
81000 - FICA	13,474	13,264	10,364	14,193	14,193
82000 - Retirement	25,169	25,280	21,854	31,687	31,687
83000 - Health Insurance	43,512	43,612	37,702	61,672	61,672
84000 - Dental Insurance	740	681	578	718	718
85000 - Workers Compensation	3,178	2,526	2,526	2,449	2,449
***** Account Total:	387,070	380,110	309,881	446,121	446,121
6761 Fed RSVP-Corp for Natl Svc					
0000 Core Program					
11000 - Full Time Wages	57,624	56,735	45,378	67,942	67,942
13000 - Overtime	92	0	0	0	0
43006 - Maintenance Shared Service	1,602	1,667	825	1,118	1,118
44101 - Telephone	24	26	18	30	30
45203 - Software Licenses and Maintenance	400	300	0	400	400
45310 - Copy Machine Lease	208	157	54	100	100
45401 - Small Equipment/Tools	23	0	0	0	0
46101 - Employee Meal Reimbursements	26	80	0	80	80
46102 - Employee Mileage Reimbursements	553	255	347	350	350
46103 - Employee Other Travel Expenses	827	258	0	688	688
46106 - Training	197	205	0	205	205
47001 - Postage	265	276	122	170	170
47002 - Office Supplies	885	500	332	500	500
47007 - Printing	95	92	31	50	50
47051 - Activity Supplies	694	700	0	0	0
48103 - Non-Employee Mileage/Travel	22,043	22,688	30,282	63,078	63,078
48105 - Volunteer/Special Insurance	2,373	2,374	2,651	2,651	2,651
48113 - Volunteer Recognition	1,130	2,000	80	0	0
48224 - Event Expenses	1,614	1,500	974	0	0
81000 - FICA	4,156	4,341	3,249	5,199	5,199
82000 - Retirement	9,859	10,839	8,624	13,929	13,929
83000 - Health Insurance	12,933	13,461	11,696	18,181	18,181
84000 - Dental Insurance	269	267	213	319	319
85000 - Workers Compensation	923	815	815	755	755

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
***** Account Total:	118,815	119,536	105,691	175,745	175,745
6762 NYS RSVP Grant					
0000 Core Program					
11000 - Full Time Wages	11,266	11,207	8,963	0	0
13000 - Overtime	18	0	0	0	0
47006 - Operating Supplies	0	500	5	500	500
47007 - Printing	39	55	49	70	70
48103 - Non-Employee Mileage/Travel	32,657	32,811	1,780	0	0
48113 - Volunteer Recognition	85	500	2,483	4,065	4,065
48224 - Event Expenses	0	0	1,896	3,400	3,400
81000 - FICA	812	858	642	0	0
82000 - Retirement	1,930	2,141	1,703	0	0
83000 - Health Insurance	2,530	2,660	2,310	0	0
84000 - Dental Insurance	53	53	42	0	0
85000 - Workers Compensation	143	139	139	148	148
***** Account Total:	49,533	50,924	20,012	8,183	8,183
6764 Aging Donations					
0000 Core Program					
20006 - Computer Equipment/Software	6,176	0	0	0	0
40818 - Adaptive Equipment Assistance	4,616	5,000	0	5,000	5,000
45401 - Small Equipment/Tools	5,188	0	0	0	0
46102 - Employee Mileage Reimbursements	0	0	667	0	0
47006 - Operating Supplies	0	0	0	4,000	4,000
47054 - Food	0	0	0	13,000	13,000
48224 - Event Expenses	0	0	3,928	0	0
***** Account Total:	15,980	5,000	4,595	22,000	22,000
6765 SNAP Ed					
0000 Core Program					
11000 - Full Time Wages	16,790	20,468	16,161	15,564	15,564
13000 - Overtime	18	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	456	685	456	508	508
20006 - Computer Equipment/Software	1,303	0	429	0	0
20008 - Tools and Equipment	2,156	0	0	0	0
45310 - Copy Machine Lease	431	431	18	100	100
45401 - Small Equipment/Tools	604	500	1,346	500	500

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
46101 - Employee Meal Reimbursements	0	0	287	300	300
46102 - Employee Mileage Reimbursements	511	918	4,100	4,200	4,200
46103 - Employee Other Travel Expenses	0	500	234	500	500
46108 - Cellular Phone Charges	47	43	85	100	100
47002 - Office Supplies	841	500	1,570	1,000	1,000
47006 - Operating Supplies	1,044	1,500	78	1,500	1,500
47007 - Printing	4	50	1	50	50
47008 - Publications/Instructional Materials	0	800	0	500	500
47054 - Food	292	500	181	500	500
48001 - Advertising	0	1,000	0	500	500
81000 - FICA	1,279	1,624	1,222	1,234	1,234
82000 - Retirement	2,457	3,347	2,656	2,723	2,723
83000 - Health Insurance	2,442	4,189	2,852	3,288	3,288
84000 - Dental Insurance	85	108	72	75	75
85000 - Workers Compensation	0	101	101	226	226
***** Account Total:	30,760	37,264	31,849	33,368	33,368
7310 Youth Bureau					
0000 Core Program					
11000 - Full Time Wages	0	53,478	18,671	22,697	22,697
41609 - Contracted Services, Youth Bureau	0	7,500	6,135	7,500	7,500
43002 - Telephone Shared Service	0	204	63	206	206
43003 - Information Services Shared Service	0	692	313	478	478
43004 - Insurance Shared Service	0	478	243	508	508
43005 - Records Management Shared Service	0	194	97	189	189
43006 - Maintenance Shared Service	0	730	638	864	864
44101 - Telephone	0	565	57	85	85
45310 - Copy Machine Lease	0	475	170	212	212
46102 - Employee Mileage Reimbursements	0	2,600	291	500	500
46106 - Training	0	1,800	1,680	1,800	1,800
47001 - Postage	0	250	178	300	300
47002 - Office Supplies	0	1,350	218	500	500
47006 - Operating Supplies	0	400	0	400	400
47007 - Printing	0	0	2	0	0
47008 - Publications/Instructional Materials	0	300	0	300	300

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
48002 - Dues	0	245	220	220	220
48224 - Event Expenses	0	0	145	145	145
81000 - FICA	0	4,092	1,246	1,738	1,738
82000 - Retirement	0	7,025	2,267	3,065	3,065
83000 - Health Insurance	0	12,479	6,327	8,066	8,066
84000 - Dental Insurance	0	281	123	140	140
85000 - Workers Compensation	0	936	936	739	739
***** Account Total:	0	96,074	40,020	50,652	50,652
7320 Resource Allocation Plan					
0000 Core Program					
40807 - Youth Service Contracts	0	115,297	0	149,936	149,936
48341 - RAP Chargebacks	0	0	4,020	35,895	35,895
***** Account Total:	0	115,297	4,020	185,831	185,831
Departmental Appropriation:	4,850,779	5,347,506	3,992,663	6,621,724	6,571,724
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	4,850,779	5,347,506	3,992,663	6,621,724	6,571,724
Departmental Revenue:	2,882,680	3,243,854	1,074,931	4,560,146	4,560,146
Departmental Net Levy:	1,968,099	2,103,652	2,917,732	2,061,578	2,011,578

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
731 Youth Bureau					
Revenue					
7310 Youth Bureau					
0000 Core Program					
1379.YA - Aging & Youth Reimbursement of RAP Expenses, Youth Admin	14,178	0	0	0	0
3820.01 - State Aid, Youth Programs, Youth Bureau	9,079	0	0	0	0
***** Account Total:	23,257	0	0	0	0
7320 Resource Allocation Plan					
0000 Core Program					
3820.04 - State Aid, Youth Programs, OCFS	127,879	0	0	0	0
***** Account Total:	127,879	0	0	0	0
7330 Electronic Monitoring					
0000 Core Program					
1348 - DSS Reimbursement Electronic Monitoring	60,467	0	0	0	0
***** Account Total:	60,467	0	0	0	0
7331 Non-Secure Detention					
0000 Core Program					
3820.07 - State Aid, Youth Programs, Non-Secure Detention	54,190	0	-29,525	0	0
***** Account Total:	54,190	0	-29,525	0	0
7360 Youth Court					
0000 Core Program					
1350 - DSS Reimbursement Youth Court	87,516	0	0	0	0
1379.YC - Aging & Youth Reimbursement of RAP Expenses, Youth Court	19,837	0	0	0	0
3820.11 - State Aid, Youth Programs, OCFS Youth Court/Mentoring	590	0	0	0	0
***** Account Total:	107,943	0	0	0	0
Departmental Revenue:	373,736	0	-29,525	0	0
Appropriation					
7310 Youth Bureau					
0000 Core Program					
11000 - Full Time Wages	55,082	0	0	0	0
13000 - Overtime	1,433	0	0	0	0
20006 - Computer Equipment/Software	2,610	0	0	0	0
41609 - Contracted Services, Youth Bureau	6,460	0	0	0	0
43002 - Telephone Shared Service	164	0	0	0	0
43003 - Information Services Shared Service	1,774	0	0	0	0
43004 - Insurance Shared Service	836	0	0	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
43005 - Records Management Shared Service	270	0	0	0	0
43006 - Maintenance Shared Service	11,949	0	0	0	0
44101 - Telephone	522	0	45	0	0
45310 - Copy Machine Lease	369	0	0	0	0
46102 - Employee Mileage Reimbursements	1,722	0	0	0	0
46106 - Training	1,500	0	0	0	0
46108 - Cellular Phone Charges	425	0	0	0	0
47001 - Postage	239	0	92	0	0
47002 - Office Supplies	3,256	0	0	0	0
47006 - Operating Supplies	159	0	0	0	0
47008 - Publications/Instructional Materials	55	0	0	0	0
48002 - Dues	220	0	0	0	0
81000 - FICA	7,451	0	4	0	0
82000 - Retirement	14,899	0	9	0	0
83000 - Health Insurance	2,684	0	0	0	0
84000 - Dental Insurance	328	0	0	0	0
85000 - Workers Compensation	1,875	0	0	0	0
***** Account Total:	116,282	0	150	0	0
7320 Resource Allocation Plan					
0000 Core Program					
40807 - Youth Service Contracts	78,139	0	0	0	0
48341 - RAP Chargebacks	44,140	0	0	0	0
***** Account Total:	122,279	0	0	0	0
7330 Electronic Monitoring					
0000 Core Program					
11000 - Full Time Wages	17,667	0	0	0	0
13000 - Overtime	9,573	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	292	0	0	0	0
41413 - Electronic Monitoring	15,096	0	985	0	0
43002 - Telephone Shared Service	280	0	0	0	0
43003 - Information Services Shared Service	2,217	0	0	0	0
43004 - Insurance Shared Service	937	0	0	0	0
43005 - Records Management Shared Service	882	0	0	0	0
43006 - Maintenance Shared Service	1,595	0	0	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
46102 - Employee Mileage Reimbursements	821	0	0	0	0
46108 - Cellular Phone Charges	455	0	0	0	0
47049 - Clients Miscellaneous Expense	47	0	0	0	0
81000 - FICA	1,888	0	14	0	0
82000 - Retirement	4,279	0	33	0	0
83000 - Health Insurance	1,917	0	0	0	0
84000 - Dental Insurance	81	0	0	0	0
85000 - Workers Compensation	393	0	0	0	0
***** Account Total:	58,420	0	1,032	0	0
7331 Non-Secure Detention					
0000 Core Program					
11000 - Full Time Wages	69,807	0	0	0	0
13000 - Overtime	30,346	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	877	0	0	0	0
41601 - Transportation	7,767	0	0	0	0
43002 - Telephone Shared Service	129	0	0	0	0
43003 - Information Services Shared Service	4,547	0	0	0	0
43004 - Insurance Shared Service	933	0	0	0	0
43005 - Records Management Shared Service	319	0	0	0	0
43006 - Maintenance Shared Service	3,900	0	0	0	0
46102 - Employee Mileage Reimbursements	957	0	0	0	0
46108 - Cellular Phone Charges	227	0	0	0	0
47002 - Office Supplies	181	0	0	0	0
47049 - Clients Miscellaneous Expense	47	0	0	0	0
81000 - FICA	6,612	0	41	0	0
82000 - Retirement	14,754	0	99	0	0
83000 - Health Insurance	9,848	0	0	0	0
84000 - Dental Insurance	243	0	0	0	0
85000 - Workers Compensation	1,178	0	0	0	0
***** Account Total:	152,672	0	140	0	0
7360 Youth Court					
0000 Core Program					
11000 - Full Time Wages	66,917	0	0	0	0
13000 - Overtime	1,340	0	0	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
43002 - Telephone Shared Service	276	0	0	0	0
43003 - Information Services Shared Service	2,550	0	0	0	0
43004 - Insurance Shared Service	909	0	0	0	0
43005 - Records Management Shared Service	1,171	0	0	0	0
43006 - Maintenance Shared Service	4,900	0	0	0	0
46102 - Employee Mileage Reimbursements	549	0	0	0	0
46108 - Cellular Phone Charges	227	0	0	0	0
47001 - Postage	228	0	0	0	0
47002 - Office Supplies	88	0	0	0	0
47006 - Operating Supplies	1,034	0	0	0	0
48002 - Dues	125	0	0	0	0
81000 - FICA	3,843	0	0	0	0
82000 - Retirement	6,127	0	0	0	0
83000 - Health Insurance	15,842	0	0	0	0
84000 - Dental Insurance	327	0	0	0	0
85000 - Workers Compensation	903	0	0	0	0
***** Account Total:	107,356	0	0	0	0
Departmental Appropriation:	557,009	0	1,322	0	0
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	557,009	0	1,322	0	0
Departmental Revenue:	373,736	0	-29,525	0	0
Departmental Net Levy:	183,273	0	30,847	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
745 Museum					
Revenue					
7450 Museum					
0000 Core Program					
2705.20 - Gifts And Donations, Museum	1,007	0	6,384	0	0
***** Account Total:	1,007	0	6,384	0	0
Departmental Revenue:	1,007	0	6,384	0	0
Appropriation					
7450 Museum					
0000 Core Program					
12000 - Part Time Wages	18,450	18,451	14,902	18,451	18,451
20006 - Computer Equipment/Software	760	0	0	0	0
41239 - Speaker Fees	2,428	2,500	1,972	2,500	2,500
41603 - Contracted Services	8,663	20,000	5,212	17,500	15,000
43003 - Information Services Shared Service	1,354	976	441	987	987
43004 - Insurance Shared Service	719	771	391	876	876
43005 - Records Management Shared Service	40	43	22	43	43
43006 - Maintenance Shared Service	21,039	23,234	18,933	24,397	24,397
44101 - Telephone	28	50	19	50	50
45310 - Copy Machine Lease	94	100	53	100	100
46106 - Training	0	100	0	100	100
47001 - Postage	94	100	27	100	100
47002 - Office Supplies	495	600	19	600	600
47008 - Publications/Instructional Materials	0	50	0	50	50
47017 - Collection Maintenance	40	1,000	236	1,000	1,000
47018 - Exhibit Expenses	868	1,200	0	1,200	1,200
48001 - Advertising	0	800	595	800	800
48111 - Collections	342	0	0	0	0
81000 - FICA	1,411	1,412	1,140	1,412	1,412
83000 - Health Insurance	38	39	31	39	39
85000 - Workers Compensation	297	0	257	241	241
***** Account Total:	57,160	71,426	44,250	70,446	67,946
Departmental Appropriation:	57,160	71,426	44,250	70,446	67,946

Tentative Budget Report

Base Account

2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
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DEPARTMENTAL SUMMARY

Departmental Appropriation:	57,160	71,426	44,250	70,446	67,946
Departmental Revenue:	1,007	0	6,384	0	0
Departmental Net Levy:	56,153	71,426	37,866	70,446	67,946

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
751 Historian					
Revenue					
7510 Historian					
0000 Core Program					
2089.02 - Other Culture and Recreation Income, Historian Fees	70	100	2,324	100	100
***** Account Total:	70	100	2,324	100	100
Departmental Revenue:	70	100	2,324	100	100
Appropriation					
7510 Historian					
0000 Core Program					
11000 - Full Time Wages	0	0	8	0	0
12000 - Part Time Wages	33,371	33,876	26,984	33,876	33,876
14000 - Pay-in-Lieu of Benefit Hours	869	1,080	280	1,080	1,080
41252 - Research Services	396	500	198	450	450
43003 - Information Services Shared Service	1,253	1,264	571	1,262	1,262
43004 - Insurance Shared Service	574	592	300	649	649
43006 - Maintenance Shared Service	5,456	6,026	4,910	6,327	6,327
44101 - Telephone	28	50	19	30	30
45310 - Copy Machine Lease	11	50	9	25	25
45401 - Small Equipment/Tools	0	0	268	0	0
47001 - Postage	38	50	78	75	75
47002 - Office Supplies	339	700	1,546	800	800
47007 - Printing	84	100	0	100	100
47008 - Publications/Instructional Materials	55	75	55	75	75
47016 - Archival Supplies	60	500	67	450	450
48224 - Event Expenses	544	350	0	400	400
81000 - FICA	2,619	2,676	2,086	2,676	2,676
83000 - Health Insurance	77	78	62	78	78
85000 - Workers Compensation	549	477	477	448	448
***** Account Total:	46,323	48,444	37,918	48,801	48,801
Departmental Appropriation:	46,323	48,444	37,918	48,801	48,801

Tentative Budget Report

Base Account

2024
Actual

2025
Adopted

2025
Actual

2026
Department
Requested

2026
Budget
Officer

DEPARTMENTAL SUMMARY

Departmental Appropriation:	46,323	48,444	37,918	48,801	48,801
Departmental Revenue:	70	100	2,324	100	100
Departmental Net Levy:	46,253	48,344	35,594	48,701	48,701

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
816 Refuse					
Revenue					
8160 Refuse					
0000 Core Program					
2130.01 - Refuse and Garbage Charges, Refuse Fees	976,392	1,123,339	788,396	1,123,339	998,339
2130.02 - Refuse and Garbage Charges, Sale of Reclaimed Materials	107,920	146,686	88,064	146,686	146,686
2130.03 - Refuse and Garbage Charges, Refuse Permits	2,950	2,500	3,075	2,500	2,500
2300.01D - Transportation Services, Other Governments, Diesel Sales	357	200	1,054	200	200
2300.01G - Transportation Services, Other Governments, Gasoline Sales	521	0	0	0	0
2650 - Sales of Scrap And Excess Materials	6,416	5,000	6,358	5,000	55,000
3910.01 - State Aid, Conservation Programs, NYSDEC Recycling Program	11,246	9,000	0	9,000	9,000
***** Account Total:	1,105,802	1,286,725	886,947	1,286,725	1,211,725
Departmental Revenue:	1,105,802	1,286,725	886,947	1,286,725	1,211,725
Appropriation					
8160 Refuse					
0000 Core Program					
11000 - Full Time Wages	616,548	558,298	430,477	543,190	526,526
12000 - Part Time Wages	272,452	250,002	200,176	264,087	264,087
13000 - Overtime	5,306	7,500	3,932	7,500	7,500
14000 - Pay-in-Lieu of Benefit Hours	15,198	14,369	16,047	56,178	56,178
20008 - Tools and Equipment	33,454	0	1,400	0	0
20506 - Tractor Truck	181,017	0	0	0	0
20527 - Recycle Boxes	22,902	75,000	45,804	0	0
20550 - Straight Roll Off Truck	0	0	226,267	0	0
40202 - NYS/Federal Fees	600	1,000	600	1,000	1,000
41603 - Contracted Services	1,059	1,656	1,115	1,441	1,441
41611 - Consultant Services	0	500	0	500	500
41616.A - Tipping Fees, Allegany	14,417	14,000	11,369	14,000	14,000
41616.C - Tipping Fees, Conewango	4,690	5,500	2,784	5,000	5,000
41616.D - Tipping Fees, Dayton	7,526	9,000	5,687	8,000	8,000
41616.F - Tipping Fees, 5 Points	4,477	6,000	5,088	5,000	5,000
41616.M - Tipping Fees, Machias	12,774	16,000	12,445	14,000	14,000
41616.P - Tipping Fees, Portville	45,723	50,000	45,015	46,000	46,000
41616.S - Tipping Fees, Salamanca	139,933	130,000	120,561	130,000	130,000
41618 - Household Hazardous Material	18,999	27,000	0	27,000	25,000

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
43001 - Fleet Maintenance	7,931	3,600	5,905	7,862	7,862
43003 - Information Services Shared Service	19,192	18,606	8,404	23,179	18,543
43004 - Insurance Shared Service	15,010	15,129	7,676	21,210	16,968
43006 - Maintenance Shared Service	2,405	2,612	1,933	2,622	2,622
44101 - Telephone	6,248	5,500	4,831	6,000	6,000
44102 - Heat	2,583	4,000	2,033	3,000	3,000
44103 - Electric	18,978	19,000	15,439	19,000	10,000
44104 - Water/Sewer	1,054	1,200	717	1,200	1,200
44201 - Land Rental	5,892	6,024	6,122	6,200	6,200
44401 - Building Repair/Maintenance	5,980	19,000	8,114	19,000	19,000
45102 - Diesel Fuel	65,625	85,000	57,127	70,324	70,324
45103 - Oil	2,455	2,000	1,387	2,000	2,000
45104 - Tires	17,337	16,000	10,032	16,000	16,000
45105 - Repair Parts	51,426	35,000	18,105	35,000	35,000
45201 - Outside Vehicle Repair	1,079	2,000	340	2,000	2,000
45202 - Equipment Repair and Maintenance	2,337	3,000	4,900	3,000	3,000
45308 - Equipment Rental	11,135	11,000	8,325	11,000	11,000
45401 - Small Equipment/Tools	1,370	2,500	1,180	2,500	2,500
46102 - Employee Mileage Reimbursements	190	100	154	100	100
46105 - Employee Evaluations	512	500	345	500	500
46106 - Training	230	150	0	150	150
46108 - Cellular Phone Charges	2,324	3,000	1,425	3,000	3,000
46110 - Uniforms and Protective Clothing	2,022	2,000	778	2,000	2,000
47001 - Postage	2,432	2,500	1,736	2,500	2,500
47002 - Office Supplies	844	1,500	315	1,500	1,500
47006 - Operating Supplies	11,689	5,500	9,187	7,000	7,000
47007 - Printing	4,245	4,500	4,306	4,500	4,500
47067 - Chemicals	3,451	2,500	3,360	3,500	3,500
48001 - Advertising	86	400	0	400	400
48004 - Permits and Fees	60	180	30	180	180
63001 - Capital Lease Principal	11,429	11,710	9,908	14,611	14,611
73001 - Capital Lease Interest	1,301	1,631	1,335	2,487	2,487
81000 - FICA	66,017	63,525	47,258	66,649	65,374
82000 - Retirement	102,824	112,552	86,484	115,763	112,297

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
83000 - Health Insurance	199,726	194,737	156,660	200,068	193,239
84000 - Dental Insurance	3,395	3,127	2,513	2,677	2,588
85000 - Workers Compensation	19,283	20,476	20,476	24,658	24,658
***** Account Total:	2,067,172	1,847,584	1,637,607	1,826,236	1,778,035
8162 Landfills					
0000 Core Program					
11000 - Full Time Wages	103,241	114,062	83,998	112,031	104,890
13000 - Overtime	5,667	7,000	3,497	7,000	7,000
14000 - Pay-in-Lieu of Benefit Hours	0	265	0	6,532	6,532
20008 - Tools and Equipment	0	0	1,400	0	0
40202 - NYS/Federal Fees	400	1,300	400	1,300	400
41213 - Engineering Services	0	0	2,850	0	0
41213.Far - Engineering Services, Farwell Landfill	5,850	8,200	3,850	8,200	8,200
41213.Five - Engineering Services, Five Points Landfill	2,900	3,350	3,250	3,350	3,350
41420.Far - Water Samples, Farwell	9,599	12,950	13,001	12,950	12,950
41420.Five - Water Samples, Five Points	11,160	10,475	-54	10,475	10,475
41617 - Leachate Disposal	82	0	0	0	0
41617.Far - Leachate Disposal, Farwell	16,559	15,000	11,533	15,000	15,000
41617.Five - Leachate Disposal, Five Points	37,666	47,000	41,925	47,000	40,000
41619 - Contracted Mowing	8,500	8,500	8,500	8,500	0
43001 - Fleet Maintenance	4,497	2,400	2,703	4,718	4,718
43003 - Information Services Shared Service	4,798	4,651	2,101	4,636	4,636
43004 - Insurance Shared Service	3,753	3,782	1,919	4,242	4,242
44101 - Telephone	951	900	755	1,000	1,000
44103 - Electric	1,968	2,500	1,641	2,500	2,500
44401 - Building Repair/Maintenance	672	2,000	3,034	1,000	1,000
44412 - Pump Station Maintenance	11,352	10,000	14,065	10,000	10,000
45102 - Diesel Fuel	17,323	40,000	5,248	34,800	24,800
45103 - Oil	706	1,000	118	1,000	1,000
45104 - Tires	2,140	6,000	900	4,000	4,000
45105 - Repair Parts	7,395	10,000	3,150	9,000	9,000
45202 - Equipment Repair and Maintenance	624	500	375	1,000	1,000
45308 - Equipment Rental	982	7,000	5,416	7,000	0
45401 - Small Equipment/Tools	0	0	20	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
46101 - Employee Meal Reimbursements	19	0	0	0	0
46105 - Employee Evaluations	0	150	0	150	150
46106 - Training	33	50	0	50	50
46108 - Cellular Phone Charges	375	396	219	396	396
46110 - Uniforms and Protective Clothing	0	150	0	150	150
47006 - Operating Supplies	299	700	1	700	700
47067 - Chemicals	98	60	27	60	60
81000 - FICA	7,971	9,285	6,408	9,609	9,063
82000 - Retirement	13,094	17,844	12,572	18,447	16,961
83000 - Health Insurance	20,015	23,051	18,945	26,517	23,591
84000 - Dental Insurance	542	593	479	593	555
85000 - Workers Compensation	1,735	1,627	1,627	1,511	1,511
***** Account Total:	302,966	372,741	255,873	375,417	329,880
Departmental Appropriation:	2,370,138	2,220,325	1,893,480	2,201,653	2,107,915
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	2,370,138	2,220,325	1,893,480	2,201,653	2,107,915
Departmental Revenue:	1,105,802	1,286,725	886,947	1,286,725	1,211,725
Departmental Net Levy:	1,264,336	933,600	1,006,533	914,928	896,190

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
871 Soil Conservation					
Appropriation					
8710 Conservation					
0000 Core Program					
42033 - Soil and Water Conservation District	145,042	147,942	147,942	147,942	147,942
***** Account Total:	145,042	147,942	147,942	147,942	147,942
8740 Small Watershed Protection					
0000 Core Program					
40809 - Ischua Watershed	11,604	30,000	30,000	30,000	17,434
41213 - Engineering Services	5,000	13,896	5,150	19,896	10,000
41603 - Contracted Services	150	0	0	0	0
***** Account Total:	16,754	43,896	35,150	49,896	27,434
8745 Flood and Erosion Control					
0000 Core Program					
40810 - Emergency Streambank Restoration	43,652	68,750	3,342	80,000	80,000
***** Account Total:	43,652	68,750	3,342	80,000	80,000
Departmental Appropriation:	205,448	260,588	186,434	277,838	255,376
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	205,448	260,588	186,434	277,838	255,376
Departmental Revenue:	0	0	0	0	0
Departmental Net Levy:	205,448	260,588	186,434	277,838	255,376

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
873 Reforestation					
Revenue					
8730 Forestry					
0000 Core Program					
2652 - Sales of Forest Products	9,743	0	293,111	0	0
***** Account Total:	9,743	0	293,111	0	0
Departmental Revenue:	9,743	0	293,111	0	0
Appropriation					
1950 Taxes on Municipal Property					
0000 Core Program					
48010 - Taxes County Forest Property	29,201	31,500	10,051	31,500	31,500
***** Account Total:	29,201	31,500	10,051	31,500	31,500
8730 Forestry					
0000 Core Program					
41427 - Forest Management Services	2,697	25,000	20,817	25,000	25,000
41619 - Contracted Mowing	1,250	2,000	0	2,000	2,000
45308 - Equipment Rental	5,097	5,500	0	5,477	5,477
47006 - Operating Supplies	0	10,000	0	10,000	10,000
***** Account Total:	9,044	42,500	20,817	42,477	42,477
Departmental Appropriation:	38,245	74,000	30,868	73,977	73,977
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	38,245	74,000	30,868	73,977	73,977
Departmental Revenue:	9,743	0	293,111	0	0
Departmental Net Levy:	28,502	74,000	-262,243	73,977	73,977

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
876 Emergency Disaster Work					
Revenue					
8760 Emergency Disaster Work					
0000 Core Program					
4960 - Federal Aid, Emergency Disaster Assistance	-84,679	0	0	0	0
**** Account Total:	-84,679	0	0	0	0
Departmental Revenue:	-84,679	0	0	0	0
DEPARTMENTAL SUMMARY					
Departmental Appropriation:	0	0	0	0	0
Departmental Revenue:	-84,679	0	0	0	0
Departmental Net Levy:	84,679	0	0	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
901 County General Accounts					
Revenue					
0000 Unallocated					
0000 Core Program					
2410 - Rental of Real Property	2,600	2,600	1,350	1,800	1,800
2665 - Sales of Equipment	62,235	0	9,905	0	0
2690.01 - Other Compensation For Loss, Tobacco Settlement	1,143,781	1,150,000	1,043,139	1,040,000	1,040,000
2701 - Refunds of Prior Years' Expenditures	495,241	0	-2,500	0	0
2701.03 - Refunds of Prior Years' Expenditures, Miscellaneous	-292,885	0	-216,315	0	0
2720 - Off-Track Betting, Distributed Earnings	231,497	250,000	186,302	220,000	230,000
2725.1 - Tribal Compact Moneys, Tax Immune Proceeds	1,502,446	1,000,000	196,194	1,000,000	1,000,000
2735 - Opioid Settlement Funds	0	0	30	0	0
2770.02 - Other Unclassified Revenue, Miscellaneous Revenue	2	0	2,432	0	0
2801.1 - Interfund Revenues, Nursing Home Indirect Costs	1,587,687	1,583,704	0	1,666,726	1,185,371
3089.06 - State Aid, Other, Shared Services	51,265	0	0	0	0
3089.11 - State Aid, Other, Health Care Worker Bonus Pay	83,429	0	0	0	0
***** Account Total:	4,867,298	3,986,304	1,220,537	3,928,526	3,457,171
1910 Unallocated					
0000 Core Program					
2701.02 - Refunds of Prior Years' Expenditures, Loan Repayments	240,000	120,000	0	0	0
***** Account Total:	240,000	120,000	0	0	0
Departmental Revenue:	5,107,298	4,106,304	1,220,537	3,928,526	3,457,171
Appropriation					
1910 Unallocated					
0000 Core Program					
40824 - City of Olean OATS Loan	240,000	120,000	0	0	0
40825 - Allegany County OATS Admin Fee	0	300,000	300,000	250,000	250,000
41207 - ADA/Corporate Compliance	0	5,000	0	5,000	5,000
41208 - Audit Services Contracted	123,486	98,286	105,806	98,286	98,286
41231 - Limited English Proficiency	632	600	0	500	500
41233 - Professional Services	0	175,000	52,500	0	112,500
45401 - Small Equipment/Tools	0	0	6,099	0	0
47007 - Printing	10,691	10,500	10,586	10,350	10,350
47011 - Law Books	3,082	3,300	2,488	3,000	3,000
48015 - ASCAP and BMI Licenses	4,005	4,300	4,153	4,300	4,300

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
48215 - Housekeeping Committee	450	450	0	450	450
48403 - Unclassified	1,299	1,299	85	0	0
***** Account Total:	383,645	718,735	481,717	371,886	484,386
1990 Contingent Fund					
0000 Core Program					
40601 - Contingent Fund	0	253,767	0	253,767	203,767
***** Account Total:	0	253,767	0	253,767	203,767
9010 Employee Benefits					
0000 Core Program					
11000 - Full Time Wages	77,500	0	0	0	0
29996 - Provision for Prescription Drug Savings	0	-1,023,227	0	0	0
29998 - Provision for Wage & Benefit Adjustments	0	-1,084,901	0	0	-656,487
40602.2 - Provision for Wage Settlements, Sick-Leave Incentives	0	10,000	0	10,000	10,000
40602.3 - Provision for Wage Settlements, Pay-In-Lieu of Time, Retirement	0	300,000	0	300,000	300,000
81000 - FICA	5,784	0	0	0	0
83000.101 - Health Insurance, Legislature Retirees	46,125	49,056	40,938	51,779	25,868
83000.116 - Health Insurance, District Attorney Retirees	29,883	31,782	26,535	33,562	17,002
83000.117 - Health Insurance, Legal Defense Indigents Retirees	44,911	47,764	39,982	50,571	34,337
83000.123 - Health Insurance, County Administrator Retirees	70,656	73,341	75,649	105,922	51,428
83000.132 - Health Insurance, Treasurer Retirees	87,771	92,773	77,590	98,138	48,040
83000.135 - Health Insurance, Real Property Services Retirees	68,165	66,311	68,315	87,580	65,398
83000.141 - Health Insurance, County Clerk Retirees	184,429	196,144	162,040	206,417	113,109
83000.142 - Health Insurance, County Attorney Retirees	27,023	28,740	41,212	54,320	33,588
83000.143 - Health Insurance, Human Resources Retirees	33,713	30,918	25,858	32,706	16,005
83000.144 - Health Insurance, Risk Management Retirees	29,298	31,160	26,047	32,946	16,284
83000.145 - Health Insurance, Board of Election Retirees	11,678	8,354	6,953	8,795	4,721
83000.149 - Health Insurance, DPW Administration Retirees	117,597	121,215	97,860	124,175	89,305
83000.162 - Health Insurance, Buildings and Grounds Retirees	73,907	79,502	53,772	67,378	48,034
83000.168 - Health Insurance, Information Services Retirees	36,394	38,707	32,436	41,026	26,987
83000.311 - Health Insurance, Sheriff and Jail Retirees	1,112,495	1,211,322	1,015,493	1,278,924	1,283,289
83000.314 - Health Insurance, Probation Retirees	252,699	290,095	234,584	298,317	195,189
83000.363 - Health Insurance, Weights and Measures Retirees	14,487	15,407	12,888	16,302	7,943
83000.364 - Health Insurance, Emergency Services Retirees	51,166	53,775	41,878	47,804	22,547
83000.401 - Health Insurance, Health Retirees	724,278	756,121	655,408	827,619	504,037

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
83000.431 - Health Insurance, Community Services Retirees	235,828	250,809	209,082	273,050	203,900
83000.453EF - Health Insurance, Olean NH Retirees	502,118	533,283	436,225	554,391	302,668
83000.453EI - Health Insurance, Machias NH Retirees	527,972	569,099	483,068	609,610	379,978
83000.502 - Health Insurance, County Road Retirees	1,188,145	1,250,358	1,034,809	1,304,146	924,699
83000.601 - Health Insurance, Social Services Retirees	1,375,166	1,582,892	1,185,476	1,522,640	1,070,897
83000.642 - Health Insurance, Economic Development Retirees	24,563	23,546	19,603	24,795	12,313
83000.677 - Health Insurance, Aging Retirees	138,751	136,166	119,426	151,161	110,767
83000.723 - Health Insurance, Onoville Marina Retirees	21,405	22,765	19,062	24,110	16,208
83000.731 - Health Insurance, Youth Bureau Retirees	29,065	30,911	25,904	32,765	14,769
83000.816 - Health Insurance, Refuse Retirees	107,459	114,286	89,423	113,105	70,334
83000.R - Health Insurance, Retirees	0	185,675	0	205,949	205,949
87000 - Employee Tuition Reimbursement	0	10,000	0	10,000	10,000
***** Account Total:	7,250,431	6,134,149	6,357,516	8,600,003	5,579,106
Departmental Appropriation:	7,634,076	7,106,651	6,839,233	9,225,656	6,267,259
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	7,634,076	7,106,651	6,839,233	9,225,656	6,267,259
Departmental Revenue:	5,107,298	4,106,304	1,220,537	3,928,526	3,457,171
Departmental Net Levy:	2,526,778	3,000,347	5,618,696	5,297,130	2,810,088

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
970 Debt Service					
Appropriation					
9730 Bond Anticipation Notes					
0000 Core Program					
74001 - Interest Expense	79,787	159,574	159,574	256,521	256,521
***** Account Total:	79,787	159,574	159,574	256,521	256,521
Departmental Appropriation:	79,787	159,574	159,574	256,521	256,521
DEPARTMENTAL SUMMARY					
Departmental Appropriation:	79,787	159,574	159,574	256,521	256,521
Departmental Revenue:	0	0	0	0	0
Departmental Net Levy:	79,787	159,574	159,574	256,521	256,521

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
990 Interfund Transfers					
Revenue					
9901 Interfund Transfers					
0000 Core Program					
5031 - Interfund Transfers	3,376,166	0	0	0	0
***** Account Total:	3,376,166	0	0	0	0
Departmental Revenue:	3,376,166	0	0	0	0
Appropriation					
9901 Interfund Transfers					
0000 Core Program					
90300 - Transfer to The Pines - Machias	3,352,785	0	0	0	0
90502 - Transfer to County Road Fund	5,823,819	6,235,936	0	5,431,847	4,418,231
90503 - Transfer to Road Machinery Fund	0	271,690	0	266,256	484,619
90884 - Transfer to Conewango Watershed	7,500	7,500	0	7,350	7,500
90970 - Transfer to Debt Service Fund	341,737	150,881	0	266,660	266,660
***** Account Total:	9,525,841	6,666,007	0	5,972,113	5,177,010
9950 Transfer Capital Projects Fund					
0000 Core Program					
90504 - Transfer to Capital Projects Fund	1,454,538	0	0	0	0
***** Account Total:	1,454,538	0	0	0	0
Departmental Appropriation:	10,980,379	6,666,007	0	5,972,113	5,177,010
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	10,980,379	6,666,007	0	5,972,113	5,177,010
Departmental Revenue:	3,376,166	0	0	0	0
Departmental Net Levy:	7,604,213	6,666,007	0	5,972,113	5,177,010

Tentative Budget Report

Base Account

2024
Actual

2025
Adopted

2025
Actual

2026
Department
Requested

2026
Budget
Officer

FUND SUMMARY

A General Fund

Fund Appropriation:	228,939,439	226,913,813	162,678,791	239,921,404	231,133,238
Fund Revenue:	227,323,944	224,063,545	169,254,141	230,586,345	230,959,261
Fund Appropriated Balance:	1,615,495	2,850,268	-6,575,350	9,335,059	173,977

Tentative Budget Report

Base Account

2024
Actual

2025
Adopted

2025
Actual

2026
Department
Requested

2026
Budget
Officer

CM Conewango Watershed Fund

884 Conewango Watershed

Revenue

8735 Joint Watershed

0000 Core Program

2389 - Other Home And Community Services, Other Governments

9,900 9,900 9,900 9,900 9,900

2401 - Interest And Earnings

2,096 0 94 0 0

***** Account Total:

11,996 9,900 9,994 9,900 9,900

Departmental Revenue:

11,996 9,900 9,994 9,900 9,900

Appropriation

8735 Joint Watershed

0000 Core Program

41611 - Consultant Services

0 1,955 0 1,955 1,955

41629 - Dam Maintenance

15,900 20,000 5,500 20,000 20,000

41630 - Dredge Maintenance

6,150 2,400 0 2,400 2,400

48003 - Meeting Expenses

1,359 4,245 1,544 4,245 4,245

48403 - Unclassified

0 5,600 0 5,600 5,600

***** Account Total:

23,409 34,200 7,044 34,200 34,200

Departmental Appropriation:

23,409 34,200 7,044 34,200 34,200

DEPARTMENTAL SUMMARY

Departmental Appropriation:

23,409 34,200 7,044 34,200 34,200

Departmental Revenue:

11,996 9,900 9,994 9,900 9,900

Departmental Net Levy:

11,413 24,300 -2,950 24,300 24,300

Tentative Budget Report

Base Account

2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
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990 Interfund Transfers

Revenue

9901 Interfund Transfers

0000 Core Program

5031 - Interfund Transfers	7,500	7,500	0	7,500	7,500
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**** Account Total:	7,500	7,500	0	7,500	7,500
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Departmental Revenue:	7,500	7,500	0	7,500	7,500
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DEPARTMENTAL SUMMARY

Departmental Appropriation:	0	0	0	0	0
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Departmental Revenue:	7,500	7,500	0	7,500	7,500
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Departmental Net Levy:	-7,500	-7,500	0	-7,500	-7,500
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Tentative Budget Report

Base Account

2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
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FUND SUMMARY

CM Conewango Watershed Fund

Fund Appropriation:	23,409	34,200	7,044	34,200	34,200
Fund Revenue:	19,496	17,400	9,994	17,400	17,400
Fund Appropriated Balance:	3,913	16,800	-2,950	16,800	16,800

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
D County Road Fund					
502 County Road					
Revenue					
0000 Unallocated					
0000 Core Program					
1110.3 - Sales and Use Taxes, County Road Fund Sales Tax	13,976,031	13,800,529	9,665,932	13,800,529	14,395,995
1710.01 - Public Works Charges, Charges for Inspections	11,800	15,500	16,400	15,500	15,500
2300 - Transportation Services, Other Governments	183,439	250,000	230,878	250,000	250,000
2300.03 - Transportation Services, Other Governments, Traffic Materials	74,216	48,000	30,193	48,000	65,000
2680 - Insurance Recoveries	5,276	0	3,537	0	0
2701 - Refunds of Prior Years' Expenditures	1,684	0	0	0	0
3589.01 - State Aid, Other Transportation, Occupational Safety Grant	2,400	11,850	0	11,250	11,250
***** Account Total:	14,254,846	14,125,879	9,946,940	14,125,279	14,737,745
5110 Maintenance of Roads and Bridges					
5121 Alle-Catt Energy RUA					
2770.12 - Other Unclassified Revenue, Alle-Catt Energy RUA Prof Serv	58,741	0	320,287	0	150,000
2770.13 - Other Unclassified Revenue, Alle-Catt Energy RUA Repairs	0	0	150,000	0	0
***** Account Total:	58,741	0	470,287	0	150,000
5111 Federal Aid Bridge Program					
0000 Core Program					
4597.01 - Federal Aid, Transportation Capital Projects, Bridge Program	252,371	0	0	0	0
0000 Core Program 21301 Town of Olean - OL22					
1710.03 - Public Works Charges, Services	0	2,500	0	2,000	2,000
0000 Core Program 21302 Town of Great Valley - GV26					
1710.03 - Public Works Charges, Services	0	2,500	0	2,000	2,000
0000 Core Program 21303 Town of Carrollton - CA32					
1710.03 - Public Works Charges, Services	0	2,500	0	2,000	2,000
0000 Core Program 21304 Town of Ashford - AS42					
1710.03 - Public Works Charges, Services	0	0	0	2,000	2,000
***** Account Total:	252,371	7,500	0	8,000	8,000
Departmental Revenue:	14,565,958	14,133,379	10,417,227	14,133,279	14,895,745
Appropriation					
3310 Traffic Control					
0000 Core Program					
11000 - Full Time Wages	268,808	376,203	173,193	390,699	390,699
12000 - Part Time Wages	0	7,672	3,807	10,450	10,450

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
13000 - Overtime	1,162	4,500	1,163	4,500	4,500
14000 - Pay-in-Lieu of Benefit Hours	940	0	8,746	46,848	46,848
20006 - Computer Equipment/Software	2,680	10,500	10,664	0	0
20008 - Tools and Equipment	0	5,000	0	5,000	5,000
41424 - Striping Contract	287,311	250,000	244,945	260,500	260,500
43006 - Maintenance Shared Service	11,624	12,624	10,529	12,672	12,672
45202 - Equipment Repair and Maintenance	1,460	3,500	312	1,000	1,000
45203 - Software Licenses and Maintenance	1,045	1,000	1,928	500	500
45401 - Small Equipment/Tools	2,681	2,500	2,196	2,500	2,500
46105 - Employee Evaluations	244	500	199	500	500
46108 - Cellular Phone Charges	750	760	352	750	750
46110 - Uniforms and Protective Clothing	490	1,000	481	1,000	1,000
47002 - Office Supplies	465	1,000	1,680	1,000	1,000
47008 - Publications/Instructional Materials	0	150	0	150	150
47060 - Traffic Control Materials	72,106	83,500	22,197	83,500	83,500
81000 - FICA	19,900	29,718	13,694	34,623	34,623
82000 - Retirement	35,966	57,139	27,294	59,635	59,635
83000 - Health Insurance	51,725	74,479	34,881	74,196	74,196
84000 - Dental Insurance	1,158	1,645	772	1,063	1,063
85000 - Workers Compensation	4,388	3,461	3,461	3,543	3,543
***** Account Total:	764,903	926,851	562,494	994,629	994,629
5010 Highway Administration					
0000 Core Program					
11000 - Full Time Wages	210,188	233,752	165,121	233,962	233,962
13000 - Overtime	8	0	12	0	0
20004 - Mail Machines	4,479	0	0	0	0
20006 - Computer Equipment/Software	3,900	0	0	0	0
43003 - Information Services Shared Service	136,601	144,876	65,434	140,359	140,359
43006 - Maintenance Shared Service	5,970	6,483	4,309	6,507	6,507
45203 - Software Licenses and Maintenance	126	400	50	400	400
45311 - Postage Equipment Lease	603	600	624	600	600
46106 - Training	110	50	0	10,050	0
47001 - Postage	1,245	2,000	1,196	2,000	2,000
47007 - Printing	278	300	0	300	300

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
48001 - Advertising	787	1,300	1,259	1,300	1,300
48002 - Dues	300	0	250	0	0
81000 - FICA	14,523	17,886	11,292	17,902	17,902
82000 - Retirement	26,483	32,955	23,454	35,616	35,616
83000 - Health Insurance	79,571	92,615	75,927	111,243	111,243
84000 - Dental Insurance	1,387	1,514	1,191	1,514	1,514
85000 - Workers Compensation	3,055	2,763	2,763	2,749	2,749
***** Account Total:	489,614	537,494	352,882	564,502	554,452
5020 Engineering					
0000 Core Program					
11000 - Full Time Wages	387,871	917,107	275,582	496,451	496,451
12000 - Part Time Wages	24,513	23,922	16,850	39,499	39,499
13000 - Overtime	7,893	18,100	2,520	18,100	18,100
14000 - Pay-in-Lieu of Benefit Hours	6,008	8,276	78,610	0	0
20006 - Computer Equipment/Software	14,780	0	0	0	0
20008 - Tools and Equipment	29,042	0	0	0	0
29999 - Personal Services Charged to Capital Projects Fund	0	-600,000	0	-420,000	-420,000
41213 - Engineering Services	0	0	0	80,000	80,000
43006 - Maintenance Shared Service	23,462	25,064	18,549	25,161	25,161
45202 - Equipment Repair and Maintenance	3,116	2,000	0	2,000	2,000
45203 - Software Licenses and Maintenance	19,068	21,050	17,995	21,050	21,050
45308 - Equipment Rental	1,386	3,636	0	0	0
45310 - Copy Machine Lease	7,867	6,100	6,560	6,100	6,100
45401 - Small Equipment/Tools	340	0	0	0	0
46101 - Employee Meal Reimbursements	86	350	137	350	350
46102 - Employee Mileage Reimbursements	0	150	0	0	0
46103 - Employee Other Travel Expenses	1,224	1,700	895	1,200	1,200
46105 - Employee Evaluations	0	0	96	0	0
46106 - Training	6,762	8,785	3,875	8,785	8,785
46108 - Cellular Phone Charges	754	860	500	860	860
46110 - Uniforms and Protective Clothing	1,168	1,520	313	900	900
47002 - Office Supplies	7,136	5,900	4,529	5,900	5,900
47006 - Operating Supplies	693	530	353	530	530
47008 - Publications/Instructional Materials	1,775	2,000	7,061	2,000	2,000

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
48002 - Dues	825	810	840	670	670
81000 - FICA	33,071	74,019	27,825	42,393	42,393
82000 - Retirement	58,988	147,313	45,503	88,414	88,414
83000 - Health Insurance	41,083	135,937	35,573	74,490	74,490
84000 - Dental Insurance	1,113	3,011	730	1,037	1,037
85000 - Workers Compensation	8,919	7,735	7,735	5,599	5,599
***** Account Total:	688,943	815,875	552,631	501,489	501,489
5110 Maintenance of Roads and Bridges					
0000 Core Program					
11000 - Full Time Wages	3,614,607	3,406,420	2,539,399	3,340,790	3,340,790
12000 - Part Time Wages	33,568	97,782	71,714	104,500	104,500
13000 - Overtime	87,581	90,500	66,165	90,000	90,000
14000 - Pay-in-Lieu of Benefit Hours	70,762	19,325	28,900	58,224	58,224
20006 - Computer Equipment/Software	8,621	0	1,426	0	0
20008 - Tools and Equipment	7,495	30,248	3,195	11,000	6,000
29999 - Personal Services Charged to Capital Projects Fund	0	-1,500,000	0	-1,500,000	-1,500,000
40610 - Transfer of Infrastructure	24,599	0	0	0	0
41621 - Contracted Tree Removal	32,875	80,000	166,685	64,229	64,229
43004 - Insurance Shared Service	65,292	71,272	36,163	76,861	76,861
43005 - Records Management Shared Service	163	173	87	171	171
43006 - Maintenance Shared Service	5,873	3,164	2,342	3,176	3,176
45308 - Equipment Rental	229,016	167,500	153,083	143,511	143,511
45401 - Small Equipment/Tools	0	0	-120	0	0
45401.B - Small Equipment/Tools, Bridge Crew	5,181	6,000	2,394	6,000	2,500
45401.G - Small Equipment/Tools, Guiderail	2,000	2,500	2,207	2,500	1,000
45401.H - Small Equipment/Tools, Highway	13,480	17,000	6,714	17,000	14,500
46101 - Employee Meal Reimbursements	0	0	129	130	130
46103 - Employee Other Travel Expenses	0	0	1,483	0	0
46105 - Employee Evaluations	8,601	7,000	6,582	7,000	7,000
46106 - Training	1,124	1,500	375	1,500	11,500
46106.HAB - Training, HAB Training Grant	2,400	11,850	7,050	11,850	11,250
46108 - Cellular Phone Charges	4,817	5,500	3,250	5,500	5,500
46110 - Uniforms and Protective Clothing	25,049	20,000	19,489	20,000	20,000
47002 - Office Supplies	1,554	1,600	943	1,600	1,600

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
47006 - Operating Supplies	24,143	20,000	23,122	20,000	20,000
47061 - Road Materials	1,191,585	1,380,000	1,430,232	1,300,000	1,022,000
47062 - Bridge Materials	30,996	15,000	10,712	15,000	15,000
47074 - Guiderail Materials	45,395	42,000	40,904	42,000	32,000
81000 - FICA	278,524	276,542	199,597	274,967	274,967
82000 - Retirement	532,939	538,411	430,744	578,551	578,551
83000 - Health Insurance	955,179	906,498	733,647	1,082,588	1,082,588
84000 - Dental Insurance	17,577	16,551	12,932	15,704	15,704
85000 - Workers Compensation	169,081	166,235	166,235	190,352	190,352
5121 Alle-Catt Energy RUA					
41213 - Engineering Services	58,741	0	243,867	0	150,000
5122 Municipal Shared Services					
11000 - Full Time Wages	24,953	0	31,983	0	0
12000 - Part Time Wages	0	0	149	0	0
13000 - Overtime	2,087	0	1,089	0	0
41603 - Contracted Services	0	0	43,598	0	0
81000 - FICA	1,969	0	2,386	0	0
82000 - Retirement	3,682	0	5,140	0	0
83000 - Health Insurance	5,505	0	8,675	0	0
84000 - Dental Insurance	116	0	160	0	0
***** Account Total:	7,587,130	5,900,571	6,504,827	5,984,704	5,843,604
5111 Federal Aid Bridge Program					
0000 Core Program 21301 Town of Olean - OL22					
11000 - Full Time Wages	514	0	279	0	0
41603 - Contracted Services	0	2,500	0	2,000	2,000
81000 - FICA	38	0	21	0	0
82000 - Retirement	88	0	52	0	0
83000 - Health Insurance	62	0	43	0	0
84000 - Dental Insurance	1	0	1	0	0
0000 Core Program 21302 Town of Great Valley - GV26					
11000 - Full Time Wages	642	0	139	0	0
41603 - Contracted Services	0	2,500	0	2,000	2,000
81000 - FICA	48	0	10	0	0
82000 - Retirement	112	0	26	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
83000 - Health Insurance	87	0	20	0	0
84000 - Dental Insurance	1	0	0	0	0
0000 Core Program 21303 Town of Carrollton - CA32					
11000 - Full Time Wages	514	0	487	0	0
41603 - Contracted Services	0	2,500	0	2,000	2,000
81000 - FICA	38	0	36	0	0
82000 - Retirement	85	0	93	0	0
83000 - Health Insurance	70	0	71	0	0
84000 - Dental Insurance	1	0	1	0	0
0000 Core Program 21304 Town of Ashford - AS42					
11000 - Full Time Wages	86	0	870	0	0
41603 - Contracted Services	0	0	0	2,000	2,000
81000 - FICA	7	0	64	0	0
82000 - Retirement	17	0	161	0	0
83000 - Health Insurance	12	0	131	0	0
84000 - Dental Insurance	0	0	2	0	0
5111 Bridge Washing & Sealing					
11000 - Full Time Wages	6,148	0	3,846	0	0
13000 - Overtime	0	0	78	0	0
41603 - Contracted Services	312,483	30,000	2	90,000	90,000
81000 - FICA	466	0	289	0	0
82000 - Retirement	1,000	0	755	0	0
83000 - Health Insurance	18	0	534	0	0
84000 - Dental Insurance	14	0	8	0	0
85000 - Workers Compensation	108	61	61	80	80
***** Account Total:	322,660	37,561	8,080	98,080	98,080
5142 Snow Removal					
0000 Core Program					
11000 - Full Time Wages	771,526	1,720,106	754,977	1,529,289	1,529,289
12000 - Part Time Wages	7,145	27,584	18,174	27,085	27,085
13000 - Overtime	174,211	133,700	109,667	130,000	130,000
14000 - Pay-in-Lieu of Benefit Hours	0	656	0	33,136	33,136
41622 - Contracts with Towns	21,393	21,408	10,697	21,393	21,393
47063 - Snow Removal Materials	751,849	1,100,000	624,510	1,100,000	1,000,000

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
81000 - FICA	70,100	144,007	62,945	131,571	131,571
82000 - Retirement	129,029	318,355	126,200	282,466	282,466
83000 - Health Insurance	204,179	488,145	207,049	483,274	483,274
84000 - Dental Insurance	3,738	8,554	3,647	7,808	7,808
85000 - Workers Compensation	15,613	10,841	10,841	12,463	12,463
***** Account Total:	2,148,783	3,973,356	1,928,707	3,758,485	3,658,485
Departmental Appropriation:	12,002,033	12,191,708	9,909,621	11,901,889	11,650,739

----- DEPARTMENTAL SUMMARY -----

Departmental Appropriation:	12,002,033	12,191,708	9,909,621	11,901,889	11,650,739
Departmental Revenue:	14,565,958	14,133,379	10,417,227	14,133,279	14,895,745
Departmental Net Levy:	-2,563,925	-1,941,671	-507,606	-2,231,390	-3,245,006

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
990 Interfund Transfers					
Revenue					
9901 Interfund Transfers					
0000 Core Program					
5031 - Interfund Transfers	5,823,819	6,235,936	0	5,431,847	4,418,231
***** Account Total:	5,823,819	6,235,936	0	5,431,847	4,418,231
Departmental Revenue:	5,823,819	6,235,936	0	5,431,847	4,418,231
Appropriation					
3310 Traffic Control					
0000 Core Program					
45307 - Road Machinery Equipment Rental	32,410	30,000	27,145	30,000	30,000
***** Account Total:	32,410	30,000	27,145	30,000	30,000
5020 Engineering					
0000 Core Program					
45307 - Road Machinery Equipment Rental	1,004	2,000	13	2,000	2,000
***** Account Total:	1,004	2,000	13	2,000	2,000
5110 Maintenance of Roads and Bridges					
0000 Core Program					
45307 - Road Machinery Equipment Rental	1,644,585	1,100,000	1,162,168	1,100,000	1,100,000
5122 Municipal Shared Services					
45307 - Road Machinery Equipment Rental	33,511	0	0	0	0
***** Account Total:	1,678,096	1,100,000	1,162,168	1,100,000	1,100,000
5142 Snow Removal					
0000 Core Program					
45307 - Road Machinery Equipment Rental	1,264,888	1,800,000	1,192,486	1,800,000	1,800,000
***** Account Total:	1,264,888	1,800,000	1,192,486	1,800,000	1,800,000
9901 Interfund Transfers					
0000 Core Program					
90970 - Transfer to Debt Service Fund	5,884,955	5,245,607	0	4,731,237	4,731,237
***** Account Total:	5,884,955	5,245,607	0	4,731,237	4,731,237
Departmental Appropriation:	8,861,353	8,177,607	2,381,812	7,663,237	7,663,237

Tentative Budget Report

Base Account

2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
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DEPARTMENTAL SUMMARY

Departmental Appropriation:	8,861,353	8,177,607	2,381,812	7,663,237	7,663,237
Departmental Revenue:	5,823,819	6,235,936	0	5,431,847	4,418,231
Departmental Net Levy:	3,037,534	1,941,671	2,381,812	2,231,390	3,245,006

Tentative Budget Report

Base Account

2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
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FUND SUMMARY

D County Road Fund

Fund Appropriation:	20,863,386	20,369,315	12,291,433	19,565,126	19,313,976
Fund Revenue:	20,389,777	20,369,315	10,417,227	19,565,126	19,313,976
Fund Appropriated Balance:	473,609	0	1,874,206	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
DM Road Machinery Fund					
503 Road Machinery					
Revenue					
0000 Unallocated					
0000 Core Program					
1136 - Motor Vehicle Surcharge	490,811	515,000	369,852	515,000	540,000
1301 - Fleet Maintenance Charges	77,892	55,000	51,455	55,000	55,000
1306 - Maintenance Shared Service	231,808	266,495	191,541	269,453	265,768
2300.01D - Transportation Services, Other Governments, Diesel Sales	206,090	240,000	169,210	235,000	235,000
2300.01G - Transportation Services, Other Governments, Gasoline Sales	88,804	90,000	61,750	90,000	90,000
2300.02 - Transportation Services, Other Governments, Parts	8,524	14,500	9,601	13,000	13,000
2665 - Sales of Equipment	13,387	0	0	0	0
2665.ENT - Sales of Equipment, Expired Ent Lease Sale	24,001	0	0	0	0
2801.3 - Interfund Revenues, Rental from Capital Fund	546,983	650,000	784,747	731,673	731,673
***** Account Total:	1,688,300	1,830,995	1,638,156	1,909,126	1,930,441
Departmental Revenue:	1,688,300	1,830,995	1,638,156	1,909,126	1,930,441
Appropriation					
0000 Unallocated					
0000 Core Program					
45310 - Copy Machine Lease	0	0	387	0	0
46108 - Cellular Phone Charges	0	0	736	0	0
47002 - Office Supplies	0	0	433	0	0
***** Account Total:	0	0	1,556	0	0
1627 DPW Building					
0000 Core Program					
11000 - Full Time Wages	67,810	67,894	54,345	68,139	68,139
20008 - Tools and Equipment	9,180	0	0	0	0
43004 - Insurance Shared Service	14,218	15,762	7,998	15,700	18,315
44101 - Telephone	5,384	5,000	3,290	5,000	5,000
44102 - Heat	20,685	29,900	25,202	29,900	29,900
44103 - Electric	56,856	63,000	48,247	63,000	63,000
44104 - Water/Sewer	3,182	2,900	2,439	2,900	2,900
44401 - Building Repair/Maintenance	24,115	24,442	20,228	24,000	20,000
44402 - Backflow Prevention	1,750	1,750	1,750	1,750	1,750
44403 - Maintenance of Alarms	5,084	5,310	6,657	1,500	1,500

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
44406 - Maintenance of Elevators	2,798	2,700	2,772	2,773	2,773
44407 - Maintenance of Generator	2,080	2,500	2,265	2,500	2,500
44408 - Maintenance of HVAC	3,000	8,000	1,822	8,000	5,000
44410 - Maintenance of Sprinklers	3,919	2,800	1,165	2,800	2,800
44416 - Maintenance of Building Control Systems	0	0	0	4,986	4,986
47004 - Paper Supplies	4,540	3,227	3,639	3,227	4,227
47005 - Cleaning Supplies	1,236	2,000	1,853	2,000	2,000
47006 - Operating Supplies	67	800	0	800	500
48001 - Advertising	45	100	0	100	100
81000 - FICA	4,939	5,196	3,938	5,214	5,214
82000 - Retirement	9,524	10,984	8,540	11,611	11,611
83000 - Health Insurance	10,286	10,832	8,696	12,204	12,204
84000 - Dental Insurance	461	462	370	462	462
85000 - Workers Compensation	1,058	936	936	887	887
***** Account Total:	252,217	266,495	206,152	269,453	265,768
1640 Fleet Maintenance					
0000 Core Program					
11000 - Full Time Wages	69,782	69,643	55,147	69,918	69,918
13000 - Overtime	19	0	19	0	0
43001 - Fleet Maintenance	6,230	3,000	2,375	3,478	3,478
81000 - FICA	4,919	5,328	3,906	5,349	5,349
82000 - Retirement	7,598	8,676	6,831	9,436	9,436
83000 - Health Insurance	21,412	22,478	17,976	25,362	25,362
84000 - Dental Insurance	329	329	263	329	329
85000 - Workers Compensation	1,014	884	884	859	859
***** Account Total:	111,303	110,338	87,401	114,731	114,731
5130 Machinery					
0000 Core Program					
11000 - Full Time Wages	680,266	694,887	552,033	683,248	683,248
13000 - Overtime	6,497	9,500	5,799	9,500	9,500
14000 - Pay-in-Lieu of Benefit Hours	7,826	9,492	5,662	73,769	73,769
20006 - Computer Equipment/Software	6,197	0	0	0	0
20008 - Tools and Equipment	133,153	41,000	61,062	41,000	41,000
20505 - Tandem Axle Dump Trucks	0	800,000	589,573	400,000	800,000

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
20506 - Tractor Truck	0	0	0	265,000	265,000
20511 - Backhoes	121,280	0	0	0	0
20512 - Hydraulic Track Excavator	174,588	150,000	199,495	0	0
20513 - Loaders	193,247	244,000	124,036	300,000	300,000
20515 - Skidsteer/Grinder	29,856	0	0	0	0
20519 - Trench Compactor	37,328	0	0	0	0
20521 - Lowboy Trailer	94,896	0	0	0	0
20528 - Tractor	17,494	0	0	0	0
20530 - Mowers	0	0	0	122,000	0
20541 - Boom Mower	0	0	132,442	0	0
40202 - NYS/Federal Fees	700	1,500	700	1,000	1,000
41420 - Water Samples	2,110	2,000	1,640	2,000	2,000
41603 - Contracted Services	28,469	30,970	22,895	29,452	29,452
41603.ENT - Contracted Services, Fee to Close Expired Ent Lease	541	0	0	0	0
43001 - Fleet Maintenance	202,194	183,000	109,128	177,000	176,724
43002 - Telephone Shared Service	5,720	6,786	2,104	7,900	7,079
43003 - Information Services Shared Service	20,331	21,474	9,699	30,000	21,489
43004 - Insurance Shared Service	38,067	58,096	21,480	58,096	47,453
43006 - Maintenance Shared Service	148,708	160,967	119,117	160,967	161,581
44101 - Telephone	10,427	7,900	7,355	10,000	10,000
44102 - Heat	27,029	30,000	19,980	29,000	29,000
44103 - Electric	22,633	27,000	21,137	25,000	25,000
44104 - Water/Sewer	635	600	537	700	700
44201 - Land Rental	5,067	5,078	5,219	5,400	5,400
44401 - Building Repair/Maintenance	132,837	70,000	39,675	100,000	100,000
44407 - Maintenance of Generator	1,711	2,000	1,095	2,000	2,000
44408 - Maintenance of HVAC	600	300	300	300	300
45101 - Gasoline	100,761	150,000	99,122	115,000	115,000
45102 - Diesel Fuel	533,998	700,000	530,507	650,000	650,000
45103 - Oil	10,408	19,000	19,794	17,000	17,000
45104 - Tires	81,362	80,000	51,151	82,000	82,000
45105 - Repair Parts	294,209	300,000	273,886	300,000	300,000
45201 - Outside Vehicle Repair	15,267	50,000	14,985	50,000	40,000
45203 - Software Licenses and Maintenance	33,830	54,750	21,671	40,000	40,000

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
45308 - Equipment Rental	4,235	3,000	4,176	3,000	3,000
45310 - Copy Machine Lease	253	1,800	118	800	800
45401 - Small Equipment/Tools	14,066	11,500	3,163	11,500	11,500
46103 - Employee Other Travel Expenses	30	200	61	100	100
46105 - Employee Evaluations	339	380	96	380	380
46106 - Training	98	1,000	340	500	500
46107 - Employee Tool Allowances	6,975	7,500	5,265	7,500	7,500
46108 - Cellular Phone Charges	1,350	1,368	717	1,368	1,368
46110 - Uniforms and Protective Clothing	9,979	15,000	10,145	13,000	13,000
47002 - Office Supplies	4,690	5,000	2,546	5,000	5,000
47006 - Operating Supplies	24,956	29,000	21,415	29,000	29,000
47008 - Publications/Instructional Materials	0	250	0	0	0
47012 - Safety Supplies	0	500	152	500	500
47064 - Snow Removal Parts	72,682	73,000	75,318	73,000	73,000
47065 - Steel Supplies	389	25,000	7,622	25,000	20,000
47066 - Welding Supplies	7,856	9,000	6,009	9,000	9,000
47067 - Chemicals	28,170	28,000	25,130	28,000	28,000
48004 - Permits and Fees	2,260	2,000	0	2,000	2,000
63001 - Capital Lease Principal	243,323	276,336	203,187	276,036	276,036
63001.ENT - Capital Lease Principal , Prin to Close Expired Ent Lease	23,182	0	0	0	0
73001 - Capital Lease Interest	49,413	56,409	42,672	57,435	57,435
73001.ENT - Capital Lease Interest, Int. to Close Expired Ent Lease	279	0	0	0	0
81000 - FICA	50,209	54,623	40,438	58,649	58,649
82000 - Retirement	98,330	112,855	89,533	115,609	115,609
83000 - Health Insurance	162,809	186,204	139,878	206,367	206,367
84000 - Dental Insurance	3,305	3,619	2,628	3,037	3,037
85000 - Workers Compensation	9,317	9,008	9,008	9,085	9,085
***** Account Total:	4,038,737	4,822,852	3,752,896	4,723,198	4,966,561
Departmental Appropriation:	4,402,257	5,199,685	4,048,005	5,107,382	5,347,060

----- DEPARTMENTAL SUMMARY -----

Departmental Appropriation:	4,402,257	5,199,685	4,048,005	5,107,382	5,347,060
Departmental Revenue:	1,688,300	1,830,995	1,638,156	1,909,126	1,930,441
Departmental Net Levy:	2,713,957	3,368,690	2,409,849	3,198,256	3,416,619

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
990 Interfund Transfers					
Revenue					
9901 Interfund Transfers					
0000 Core Program					
2801.2 - Interfund Revenues, Rental from County Road Fund	2,976,398	2,932,000	2,428,291	2,932,000	2,932,000
5031 - Interfund Transfers	0	271,690	0	266,256	484,619
***** Account Total:	2,976,398	3,203,690	2,428,291	3,198,256	3,416,619
Departmental Revenue:	2,976,398	3,203,690	2,428,291	3,198,256	3,416,619
Appropriation					
9901 Interfund Transfers					
0000 Core Program					
90100 - Transfer to General Fund	23,381	0	0	0	0
***** Account Total:	23,381	0	0	0	0
Departmental Appropriation:	23,381	0	0	0	0
----- DEPARTMENTAL SUMMARY -----					
Departmental Appropriation:	23,381	0	0	0	0
Departmental Revenue:	2,976,398	3,203,690	2,428,291	3,198,256	3,416,619
Departmental Net Levy:	-2,953,017	-3,203,690	-2,428,291	-3,198,256	-3,416,619

Tentative Budget Report

Base Account

2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
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FUND SUMMARY

DM Road Machinery Fund

Fund Appropriation:	4,425,638	5,199,685	4,048,005	5,107,382	5,347,060
Fund Revenue:	4,664,698	5,034,685	4,066,447	5,107,382	5,347,060
Fund Appropriated Balance:	-239,060	165,000	-18,442	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
EF The Pines-Olean					
453 Nursing Homes					
Revenue					
4530 Public Nursing Homes					
0000 Core Program					
1650.01 - Public Nursing Home Income, Medicare	438,261	1,438,592	520,586	2,220,410	2,220,410
1650.01A - Public Nursing Home Income, Allowance Medicare	463,559	0	576,362	0	0
1650.01AS - Public Nursing Home Income, Allowance Sequestration	-18,234	0	-20,815	0	0
1650.02 - Public Nursing Home Income, Medicaid	6,514,371	5,959,644	4,470,816	5,708,050	5,708,050
1650.02A - Public Nursing Home Income, Allowance Medicaid	-1,511,147	0	-1,071,831	0	0
1650.02AM1 - Public Nursing Home Income, Allowance Medicaid 1%	-64	0	0	0	0
1650.03 - Public Nursing Home Income, Third Party Insurances	426,938	665,168	426,274	570,208	570,208
1650.03A - Public Nursing Home Income, Allowance Third Party Insurances	204,576	0	259,191	0	0
1650.03AS - Public Nursing Home Income, Third Party Sequestration	-2,582	0	-6,611	0	0
1650.04 - Public Nursing Home Income, Private Pay	2,456,828	2,330,685	2,019,528	2,597,525	2,597,525
1650.11 - Public Nursing Home Income, Physical Therapy	379,842	187,200	500,520	209,791	209,791
1650.11A1 - Public Nursing Home Income, Allowance Therapies Medicare	-232,523	0	-332,696	0	0
1650.11A2 - Public Nursing Home Income, Allowance Therapies Medicaid	-43,770	0	-46,369	0	0
1650.11A3 - Public Nursing Home Income, Allowance Therapies Third Party	-308,552	0	-385,904	0	0
1650.12 - Public Nursing Home Income, Occupational Therapy	435,275	133,738	513,103	219,702	219,702
1650.13 - Public Nursing Home Income, Speech Therapy	165,212	58,841	154,915	73,026	73,026
1650.14 - Public Nursing Home Income, Medicaid Per Diem	328,925	405,256	249,066	388,147	388,147
1650.15 - Public Nursing Home Income, NYS Assessments Add-On	164,182	158,487	121,630	176,632	176,632
1650.16 - Public Nursing Home Income, Prior Year Adjustments	44,456	0	-81,499	0	0
1650.18 - Public Nursing Home Income, Managed Care	664,494	595,347	353,376	519,503	519,503
1650.18A - Public Nursing Home Income, Allowance Managed Care	-153,896	0	-74,427	0	0
2401.01 - Interest And Earnings, Finance/Late Payment Charges	512	0	142	0	0
2675 - Gain on Disposition of Assets	4,424	0	3,229	0	0
2770.02 - Other Unclassified Revenue, Miscellaneous Revenue	440,961	0	234,032	0	0
2770.06 - Other Unclassified Revenue, Reimbursement of Expenses	38,093	0	9,909	0	0
3489.01 - State Aid, Other Health, Enhanced Medicaid (IGT)	4,793,376	3,840,393	3,395,096	4,143,120	4,143,120
3489.ATI - State Aid, Other Health, Adv. Training Initiative Grant	115,711	0	0	0	0
***** Account Total:	15,809,228	15,773,351	11,787,623	16,826,114	16,826,114
Departmental Revenue:	15,809,228	15,773,351	11,787,623	16,826,114	16,826,114
Appropriation					

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
1994 Depreciation					
8411 Depreciation Exp - Building					
48007 - Depreciation Expense	22,603	0	0	0	0
8412 Depreciation Exp - Fixed Equip					
48007 - Depreciation Expense	100,390	0	0	0	0
8413 Depreciation Exp - Major Mov Eq					
48007 - Depreciation Expense	85,693	0	0	0	0
8414 Depreciation Exp- Land Improve					
48007 - Depreciation Expense	93,712	0	0	0	0
8415 Depreciation Exp- Bldg Improve					
48007 - Depreciation Expense	224,837	0	0	0	0
8416 Depreciation Exp - Vehicles					
48007 - Depreciation Expense	9,969	0	0	0	0
8421 Indirect Cost					
48007 - Depreciation Expense	36,887	0	0	0	0
***** Account Total:	574,091	0	0	0	0
4530 Public Nursing Homes					
0000 Core Program					
46108 - Cellular Phone Charges	0	0	225	0	0
47002 - Office Supplies	0	0	128	0	0
1160 Capital Expenditures					
20002 - Building/Building Improvements	0	76,000	0	50,000	50,000
1190 Capital Equipment Purchases					
20005 - Office Furnishings	0	0	2,229	0	0
20006 - Computer Equipment/Software	0	45,958	28,542	10,000	10,000
20008 - Tools and Equipment	0	12,500	5,405	5,000	5,000
20011 - Communication Equipment	0	0	451	0	0
20101 - Vehicles	0	40,040	86,851	0	0
20202 - Medical Equipment	0	25,000	1,961	25,000	25,000
20203 - Kitchen Equipment	0	5,000	10,866	5,000	5,000
20213 - Lift Equipment	0	40,000	23,470	5,000	5,000
1231 Wireless Controller & AP Project					
20006 - Computer Equipment/Software	0	0	35,958	0	0
6010 Nursing Administration					

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
46102 - Employee Mileage Reimbursements	0	0	118	150	150
46106 - Training	8,412	0	0	0	0
47002 - Office Supplies	702	800	777	1,000	1,000
48002 - Dues	0	135	183	208	208
6010 Nursing Administration 00001 Supervisors					
11000 - Full Time Wages	345,014	295,213	230,376	292,311	292,311
12000 - Part Time Wages	35,692	56,592	53,322	106,762	106,762
13000 - Overtime	20,011	0	19,531	0	0
14000 - Pay-in-Lieu of Benefit Hours	8,739	0	4,043	0	0
81000 - FICA	30,465	26,920	22,777	30,537	30,537
82000 - Retirement	39,862	38,980	32,887	48,118	48,118
82000.Pen - Retirement, Change in Pension Liability	21,679	0	0	0	0
83000 - Health Insurance	43,099	47,092	35,411	43,359	43,359
83000.OPEB - Health Insurance, Change in OPEB Liability	-19,844	0	0	0	0
84000 - Dental Insurance	903	987	764	987	987
85000 - Workers Compensation	4,275	5,043	5,043	5,290	5,290
85000.WC - Workers Compensation, Change in WC Liability	-602	0	0	0	0
6010 Nursing Administration 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	235,099	215,581	155,552	215,581	215,581
14000 - Pay-in-Lieu of Benefit Hours	5,890	0	5,890	0	0
81000 - FICA	17,709	16,494	11,816	16,494	16,494
82000 - Retirement	23,670	26,835	19,173	29,079	29,079
82000.Pen - Retirement, Change in Pension Liability	12,873	0	0	0	0
83000 - Health Insurance	43,294	45,476	32,534	51,244	51,244
83000.OPEB - Health Insurance, Change in OPEB Liability	-19,934	0	0	0	0
84000 - Dental Insurance	659	658	470	658	658
85000 - Workers Compensation	3,557	3,094	3,094	2,883	2,883
85000.WC - Workers Compensation, Change in WC Liability	-501	0	0	0	0
6010 Nursing Administration 00006 Clerical					
11000 - Full Time Wages	48,898	49,829	39,886	51,254	51,254
12000 - Part Time Wages	970	0	0	0	0
13000 - Overtime	2,724	0	1,244	0	0
14000 - Pay-in-Lieu of Benefit Hours	2,200	0	1,936	0	0
81000 - FICA	3,788	3,813	2,996	3,922	3,922

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
82000 - Retirement	5,796	6,204	5,091	6,917	6,917
82000.Pen - Retirement, Change in Pension Liability	3,152	0	0	0	0
83000 - Health Insurance	21,666	22,738	18,192	25,622	25,622
83000.OPEB - Health Insurance, Change in OPEB Liability	-9,976	0	0	0	0
84000 - Dental Insurance	328	329	263	329	329
85000 - Workers Compensation	1,064	1,411	1,411	1,492	1,492
85000.WC - Workers Compensation, Change in WC Liability	-150	0	0	0	0
6011 Infection Control					
48002 - Dues	0	220	220	220	220
6011 Infection Control 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	28,223	28,007	22,394	28,157	28,157
13000 - Overtime	60	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	107	0	0	0	0
81000 - FICA	2,088	2,144	1,626	2,155	2,155
82000 - Retirement	3,078	3,492	2,764	3,758	3,758
82000.Pen - Retirement, Change in Pension Liability	1,674	0	0	0	0
83000 - Health Insurance	4,270	5,065	4,571	7,688	7,688
83000.OPEB - Health Insurance, Change in OPEB Liability	-1,966	0	0	0	0
84000 - Dental Insurance	99	99	78	99	99
85000 - Workers Compensation	397	381	381	371	371
85000.WC - Workers Compensation, Change in WC Liability	-56	0	0	0	0
6012 Inservice Coordinator					
47002 - Office Supplies	1,432	1,000	39	250	250
47009 - Educational Materials/Supplies	0	250	0	125	125
6012 Inservice Coordinator 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	78,633	65,349	52,253	65,699	65,699
13000 - Overtime	141	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	250	0	0	0	0
81000 - FICA	5,849	5,000	3,795	5,027	5,027
82000 - Retirement	7,181	8,147	6,448	8,767	8,767
82000.Pen - Retirement, Change in Pension Liability	3,905	0	0	0	0
83000 - Health Insurance	9,964	11,815	10,665	17,935	17,935
83000.OPEB - Health Insurance, Change in OPEB Liability	-4,588	0	0	0	0
84000 - Dental Insurance	232	231	183	231	231

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
85000 - Workers Compensation	973	891	891	867	867
85000.WC - Workers Compensation, Change in WC Liability	-137	0	0	0	0
6020 SNF					
41220 - Nursing Services Contracted	0	225,000	0	225,000	225,000
41220.LPNs - Nursing Services Contracted, LPNs	593,988	0	543,993	0	0
41220.RNs - Nursing Services Contracted, RNs	100,126	0	115,212	0	0
41240 - Certified Nurse Aides	1,331,609	145,090	963,507	25,000	25,000
41611 - Consultant Services	0	1,500	0	1,500	1,500
45105 - Repair Parts	951	3,000	115	500	500
45106 - Lift Parts	6,160	1,000	680	1,000	1,000
45202 - Equipment Repair and Maintenance	1,296	500	1	500	500
45308 - Equipment Rental	0	0	444	0	0
45310 - Copy Machine Lease	5,792	5,800	3,429	5,000	5,000
45405 - Minor Medical Equipment	996	2,000	4,092	1,000	1,000
45406 - Minor Non-Medical Equipment	4,615	1,500	0	0	0
45407 - Wheelchair Repair Parts	1,568	1,000	742	1,500	1,500
46106 - Training	737	0	0	0	0
46106.ATI - Training, Adv Training Initiative Grant	22,599	0	31,500	0	0
47002 - Office Supplies	4,211	4,000	2,776	4,000	4,000
47006 - Operating Supplies	47,467	35,000	30,428	35,000	35,000
47008 - Publications/Instructional Materials	139	0	828	1,000	1,000
47035 - Medical Supplies	45,819	45,000	31,118	45,000	45,000
47041.04 - Vaccines, Influenza Vaccines	6,371	0	0	0	0
47041.06 - Vaccines, Other Treatments	11,277	3,000	0	3,000	3,000
47046 - Disposable Linen	104,349	100,000	83,326	105,000	105,000
47053 - Personal Care Supplies	11,408	13,000	13,084	15,000	15,000
47069 - Catheters	1,608	3,000	724	1,000	1,000
47077 - Tube Feeding Supplies	256	3,000	1,372	1,500	1,500
47078 - CPR Supplies	170	0	0	0	0
48002 - Dues	168	272	0	272	272
48217 - Nurse Aide Recertification	1,400	2,000	3,080	1,500	1,500
48218 - CPR Training and Certification	170	0	115	0	0
6020 SNF 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	23,382	185,353	79,299	322,185	322,185

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
12000 - Part Time Wages	13,816	67,935	2,867	0	0
13000 - Overtime	419	39,000	5,160	195,000	195,000
14000 - Pay-in-Lieu of Benefit Hours	346	0	0	0	0
81000 - FICA	2,875	22,366	6,444	39,568	39,568
82000 - Retirement	2,363	25,067	10,688	69,814	69,814
82000.Pen - Retirement, Change in Pension Liability	1,285	0	0	0	0
83000 - Health Insurance	1,039	39,696	14,389	69,479	69,479
83000.OPEB - Health Insurance, Change in OPEB Liability	-478	0	0	0	0
84000 - Dental Insurance	9	582	200	987	987
85000 - Workers Compensation	9,135	3,900	3,900	474	474
85000.WC - Workers Compensation, Change in WC Liability	-1,287	0	0	0	0
6020 SNF 00003 Registered Nurses					
11000 - Full Time Wages	65,207	186,689	77,085	96,757	96,757
13000 - Overtime	10,177	0	13,210	0	0
14000 - Pay-in-Lieu of Benefit Hours	2,415	0	1,106	0	0
81000 - FICA	5,748	14,283	6,747	7,402	7,402
82000 - Retirement	8,344	23,274	11,154	13,063	13,063
82000.Pen - Retirement, Change in Pension Liability	4,538	0	0	0	0
83000 - Health Insurance	11,821	29,550	13,467	19,004	19,004
83000.OPEB - Health Insurance, Change in OPEB Liability	-5,443	0	0	0	0
84000 - Dental Insurance	192	582	262	329	329
85000 - Workers Compensation	12,480	12,604	12,604	9,319	9,319
85000.WC - Workers Compensation, Change in WC Liability	-1,759	0	0	0	0
86000 - Unemployment	6,048	0	0	0	0
6020 SNF 00004 LPNs					
11000 - Full Time Wages	1,234,164	1,439,322	842,007	1,393,995	1,393,995
12000 - Part Time Wages	37,516	70,556	25,393	190,624	190,624
13000 - Overtime	75,086	78,000	44,568	0	0
14000 - Pay-in-Lieu of Benefit Hours	24,222	0	7,647	0	0
81000 - FICA	100,382	121,496	67,000	115,414	115,414
82000 - Retirement	167,234	204,331	128,204	224,647	224,647
82000.Pen - Retirement, Change in Pension Liability	90,949	0	0	0	0
83000 - Health Insurance	241,839	256,253	184,577	318,839	318,839
83000.OPEB - Health Insurance, Change in OPEB Liability	-111,352	0	0	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
84000 - Dental Insurance	5,082	5,922	3,853	5,922	5,922
85000 - Workers Compensation	56,433	53,264	53,264	53,923	53,923
85000.WC - Workers Compensation, Change in WC Liability	-7,953	0	0	0	0
86000 - Unemployment	6,029	0	0	0	0
6020 SNF 00005 Aides					
11000 - Full Time Wages	1,243,650	1,797,669	965,624	1,917,785	1,917,785
12000 - Part Time Wages	342,778	432,909	276,654	386,446	386,446
13000 - Overtime	261,725	78,000	188,174	0	0
14000 - Pay-in-Lieu of Benefit Hours	43,757	0	18,946	0	0
81000 - FICA	139,741	176,651	106,667	176,328	176,328
82000 - Retirement	198,280	267,273	173,089	314,090	314,090
82000.Pen - Retirement, Change in Pension Liability	107,834	0	0	0	0
83000 - Health Insurance	238,894	352,109	233,094	643,109	643,109
83000.OPEB - Health Insurance, Change in OPEB Liability	-109,995	0	0	0	0
84000 - Dental Insurance	5,592	8,554	4,433	11,186	11,186
85000 - Workers Compensation	423,200	350,568	350,568	308,099	308,099
85000.WC - Workers Compensation, Change in WC Liability	-59,638	0	0	0	0
86000 - Unemployment	5,622	0	7,498	0	0
6020 SNF 00006 Clerical					
11000 - Full Time Wages	108,950	95,639	75,327	95,639	95,639
12000 - Part Time Wages	22,494	19,033	17,477	19,043	19,043
13000 - Overtime	2,922	0	1,421	23,400	23,400
14000 - Pay-in-Lieu of Benefit Hours	1,047	0	1,366	0	0
81000 - FICA	9,818	8,775	6,894	10,570	10,570
82000 - Retirement	11,968	11,918	9,410	16,071	16,071
82000.Pen - Retirement, Change in Pension Liability	6,509	0	0	0	0
83000 - Health Insurance	32,292	33,795	27,004	38,019	38,019
83000.OPEB - Health Insurance, Change in OPEB Liability	-14,868	0	0	0	0
84000 - Dental Insurance	779	658	526	658	658
85000 - Workers Compensation	1,756	2,837	2,837	2,593	2,593
85000.WC - Workers Compensation, Change in WC Liability	-247	0	0	0	0
6021 Housekeeping Aides 00005 Aides					
11000 - Full Time Wages	49,222	82,205	64,516	0	0
12000 - Part Time Wages	105,331	95,064	45,927	72,410	72,410

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
13000 - Overtime	4,649	0	1,577	0	0
14000 - Pay-in-Lieu of Benefit Hours	966	0	1,790	0	0
81000 - FICA	12,211	13,575	8,241	5,540	5,540
82000 - Retirement	10,995	14,126	9,729	4,635	4,635
82000.Pen - Retirement, Change in Pension Liability	5,980	0	0	0	0
83000 - Health Insurance	11,623	15,549	20,444	18	18
83000.OPEB - Health Insurance, Change in OPEB Liability	-5,352	0	0	0	0
84000 - Dental Insurance	217	329	585	0	0
85000 - Workers Compensation	4,816	0	0	2,095	2,095
85000.WC - Workers Compensation, Change in WC Liability	-679	0	0	0	0
7210 Laboratory					
41417 - Laboratory and Diagnostic Services	2,598	3,000	4,176	5,000	5,000
7240 Radiology					
41428 - Radiology Services	6,092	5,000	5,665	6,000	6,000
7250 Inhalation					
45308 - Equipment Rental	13,221	15,000	10,357	14,000	14,000
45405 - Minor Medical Equipment	0	0	293	0	0
47035 - Medical Supplies	9,314	9,000	8,227	10,000	10,000
47047 - Oxygen	8,570	7,000	8,207	10,000	10,000
7260 Activities					
41603 - Contracted Services	0	602	1,341	735	735
46101 - Employee Meal Reimbursements	694	1,000	361	700	700
47002 - Office Supplies	836	0	1,183	500	500
47008 - Publications/Instructional Materials	0	0	191	0	0
47051 - Activity Supplies	3,769	7,500	5,927	7,500	7,500
47054 - Food	2,425	0	0	0	0
48002 - Dues	0	45	0	45	45
63001 - Capital Lease Principal	0	949	2,585	7,342	7,342
73001 - Capital Lease Interest	0	204	718	1,724	1,724
7260 Activities 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	83,907	65,082	52,411	65,082	65,082
13000 - Overtime	305	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	247	0	0	0	0
81000 - FICA	5,949	4,980	3,651	4,980	4,980

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
82000 - Retirement	11,385	12,439	9,965	13,348	13,348
82000.Pen - Retirement, Change in Pension Liability	6,192	0	0	0	0
83000 - Health Insurance	21,745	22,738	18,113	25,622	25,622
83000.OPEB - Health Insurance, Change in OPEB Liability	-10,012	0	0	0	0
84000 - Dental Insurance	329	329	262	329	329
85000 - Workers Compensation	1,020	938	938	898	898
85000.WC - Workers Compensation, Change in WC Liability	-144	0	0	0	0
7260 Activities 00005 Aides					
11000 - Full Time Wages	135,888	107,158	89,766	107,158	107,158
12000 - Part Time Wages	100,956	80,152	56,777	61,812	61,812
13000 - Overtime	3,206	7,800	1,371	0	0
14000 - Pay-in-Lieu of Benefit Hours	12,713	0	2,341	0	0
81000 - FICA	18,702	14,935	10,959	12,936	12,936
82000 - Retirement	26,898	27,079	22,684	17,870	17,870
82000.Pen - Retirement, Change in Pension Liability	14,628	0	0	0	0
83000 - Health Insurance	31,994	33,652	27,498	37,832	37,832
83000.OPEB - Health Insurance, Change in OPEB Liability	-14,731	0	0	0	0
84000 - Dental Insurance	655	658	552	658	658
85000 - Workers Compensation	2,956	2,915	2,915	3,001	3,001
85000.WC - Workers Compensation, Change in WC Liability	-417	0	0	0	0
7270 Pharmacy					
41234 - Pharmacy Consultant	15,840	15,840	11,880	17,280	17,280
47035 - Medical Supplies	19	0	0	0	0
47037 - Prescription Drugs	99,958	120,000	116,001	170,000	170,000
47038 - Over the Counter Drugs	18,233	20,000	14,209	20,000	20,000
47039 - Pharmacy Supplies	12,342	12,000	9,706	12,000	12,000
47041.06 - Vaccines, Other Treatments	15,933	12,000	16,834	19,000	19,000
7290 Dental					
41235 - Dental Services	40,060	41,660	30,965	43,340	43,340
7330 Physical Therapy					
41222 - Physical Therapy Contracted	252,176	250,000	302,327	400,000	400,000
47002 - Office Supplies	57	0	141	250	250
47006 - Operating Supplies	1,542	1,500	1,528	2,000	2,000
7340 Occupational					

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
41221 - Occupational Therapy Contracted	262,339	170,000	307,405	425,000	425,000
47002 - Office Supplies	59	0	0	0	0
47006 - Operating Supplies	937	1,500	0	0	0
7340 Occupational 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	12,971	0	0	0	0
13000 - Overtime	34	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	722	0	0	0	0
81000 - FICA	958	0	0	0	0
82000 - Retirement	2,536	0	0	0	0
82000.Pen - Retirement, Change in Pension Liability	1,379	0	0	0	0
83000 - Health Insurance	5,523	0	0	0	0
83000.OPEB - Health Insurance, Change in OPEB Liability	-2,543	0	0	0	0
84000 - Dental Insurance	84	0	0	0	0
85000 - Workers Compensation	978	907	907	180	180
85000.WC - Workers Compensation, Change in WC Liability	-138	0	0	0	0
7350 Speech Therapy					
41223 - Speech Therapy Contracted	103,812	85,000	104,501	160,000	160,000
7380 Social Work					
47002 - Office Supplies	262	0	0	0	0
7380 Social Work 00005 Aides					
11000 - Full Time Wages	76,574	75,725	60,505	75,725	75,725
13000 - Overtime	1,024	0	549	0	0
81000 - FICA	5,574	5,793	4,371	5,793	5,793
82000 - Retirement	12,759	14,461	11,597	15,521	15,521
82000.Pen - Retirement, Change in Pension Liability	6,939	0	0	0	0
83000 - Health Insurance	21,605	22,738	18,253	25,622	25,622
83000.OPEB - Health Insurance, Change in OPEB Liability	-9,948	0	0	0	0
84000 - Dental Insurance	328	329	264	329	329
85000 - Workers Compensation	1,050	976	976	1,619	1,619
85000.WC - Workers Compensation, Change in WC Liability	-148	0	0	0	0
7390 Medical Records					
47002 - Office Supplies	265	500	331	500	500
47008 - Publications/Instructional Materials	75	0	442	0	0
48002 - Dues	0	185	0	185	185

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
7390 Medical Records 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	58,396	47,064	35,652	48,580	48,580
13000 - Overtime	2,247	0	135	0	0
14000 - Pay-in-Lieu of Benefit Hours	297	0	0	0	0
81000 - FICA	4,529	3,601	2,499	3,717	3,717
82000 - Retirement	6,783	5,868	4,438	6,561	6,561
82000.Pen - Retirement, Change in Pension Liability	3,689	0	0	0	0
83000 - Health Insurance	7,572	7,996	13,833	25,362	25,362
83000.OPEB - Health Insurance, Change in OPEB Liability	-3,486	0	0	0	0
84000 - Dental Insurance	328	329	190	329	329
85000 - Workers Compensation	1,115	1,062	1,062	1,149	1,149
85000.WC - Workers Compensation, Change in WC Liability	-157	0	0	0	0
7420 Physician Services					
41215 - Medical Director	157,020	60,000	92,520	150,000	150,000
41216 - Physician Services	38,711	41,250	15,750	0	0
8212 Dietary					
41225 - Dietician/Nutrition Services	61,298	60,000	43,130	60,000	60,000
41627 - Contracted Dietary Services	1,060,344	1,143,240	791,476	1,249,176	1,249,176
45105 - Repair Parts	1,569	1,000	2,822	1,500	1,500
45202 - Equipment Repair and Maintenance	1,320	1,500	516	655	655
45309 - Equipment Lease	3,182	0	0	0	0
45406 - Minor Non-Medical Equipment	40	300	2,867	0	0
46106 - Training	179	0	0	0	0
47002 - Office Supplies	1,178	1,000	0	0	0
47006 - Operating Supplies	2,659	1,500	2,694	3,000	3,000
47054 - Food	7,639	10,000	3,765	5,000	5,000
47056 - Kitchenware and China	4,946	5,000	460	1,500	1,500
63001 - Capital Lease Principal	0	4,485	2,814	4,139	4,139
73001 - Capital Lease Interest	325	1,068	1,351	1,415	1,415
8212 Dietary 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	57,839	59,028	46,992	60,824	60,824
13000 - Overtime	639	0	1,240	0	0
81000 - FICA	4,323	4,516	3,574	4,654	4,654
82000 - Retirement	6,310	7,359	5,971	8,214	8,214

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
82000.Pen - Retirement, Change in Pension Liability	3,432	0	0	0	0
83000 - Health Insurance	7,381	7,736	6,397	8,976	8,976
83000.OPEB - Health Insurance, Change in OPEB Liability	-3,398	0	0	0	0
84000 - Dental Insurance	330	329	263	329	329
85000 - Workers Compensation	845	417	417	764	764
85000.WC - Workers Compensation, Change in WC Liability	-119	0	0	0	0
8220 Building Maintenance					
41610 - Contracted Services, Nursing Homes	49,992	107,400	46,818	50,000	50,000
43006 - Maintenance Shared Service	319,783	345,397	241,313	371,000	371,000
44102 - Heat	32,902	40,000	27,669	40,000	40,000
44103 - Electric	128,809	130,000	94,906	125,000	125,000
44104 - Water/Sewer	15,832	14,000	9,748	14,000	14,000
44105 - Waste Disposal	9,360	10,000	7,020	10,000	10,000
44106 - Medical Waste Disposal	631	1,000	1,062	1,000	1,000
44401 - Building Repair/Maintenance	6,769	10,000	2,317	5,000	5,000
44408 - Maintenance of HVAC	3,328	5,000	7,744	20,000	20,000
45105 - Repair Parts	4,820	3,500	5,970	3,000	3,000
45201 - Outside Vehicle Repair	2,972	4,000	1,623	2,000	2,000
45202 - Equipment Repair and Maintenance	2,073	3,500	3,312	3,500	3,500
45302 - Automobile Expenses, Gas and Oil	1,794	2,000	770	1,000	1,000
45401 - Small Equipment/Tools	192	300	409	300	300
46110 - Uniforms and Protective Clothing	0	150	0	150	150
47002 - Office Supplies	458	0	260	0	0
47006 - Operating Supplies	7,548	10,000	13,452	10,000	10,000
47070 - Plumbing Supplies	1,940	2,500	3,309	2,500	2,500
47071 - Painting Supplies	1,584	1,000	1,479	1,000	1,000
47072 - Electrical Supplies	739	1,000	1,822	1,000	1,000
8225 Grounds Maintenance					
41603 - Contracted Services	998	958	718	958	958
43006 - Maintenance Shared Service	72,953	80,598	50,442	81,927	81,927
45105 - Repair Parts	758	1,300	228	500	500
45202 - Equipment Repair and Maintenance	116	100	517	500	500
45401 - Small Equipment/Tools	0	0	0	300	300
45406 - Minor Non-Medical Equipment	36	100	0	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
47006 - Operating Supplies	3,323	4,000	3,185	4,000	4,000
63001 - Capital Lease Principal	0	9,571	7,178	9,571	9,571
73001 - Capital Lease Interest	1,985	2,382	1,787	2,383	2,383
8229 Boiler Maintenance					
45105 - Repair Parts	0	500	0	0	0
47006 - Operating Supplies	3,187	4,000	1,922	3,000	3,000
8240 Housekeeping					
43006 - Maintenance Shared Service	499,651	508,513	382,162	525,603	525,603
45105 - Repair Parts	357	500	25	0	0
47005 - Cleaning Supplies	16,632	17,500	9,386	17,500	17,500
47006 - Operating Supplies	24,398	30,000	22,853	30,000	30,000
8253 Laundry					
41628 - Contracted Laundry Services	69,528	71,615	55,687	78,021	78,021
47005 - Cleaning Supplies	-574	0	0	0	0
47006 - Operating Supplies	670	1,000	0	0	0
8254 Laundry - Nursing					
41628 - Contracted Laundry Services	116,107	119,591	87,541	122,651	122,651
44102 - Heat	8,090	10,000	6,816	9,000	9,000
44103 - Electric	8,970	10,000	6,609	8,000	8,000
44104 - Water/Sewer	5,304	5,500	3,299	4,000	4,000
45105 - Repair Parts	0	0	615	1,000	1,000
45202 - Equipment Repair and Maintenance	237	0	206	300	300
47006 - Operating Supplies	942	1,500	465	950	950
47032 - Bedding and Linen	13,798	13,000	5,551	13,000	13,000
8270 Transportation					
41236 - Ambulance Services Contracted	19,209	10,000	10,086	13,000	13,000
8310 Finance					
41208 - Audit Services Contracted	17,550	17,550	17,930	18,280	18,280
41603 - Contracted Services	4,500	4,500	4,500	5,000	5,000
45406 - Minor Non-Medical Equipment	181	0	0	0	0
46101 - Employee Meal Reimbursements	19	50	19	50	50
46102 - Employee Mileage Reimbursements	0	50	116	50	50
46103 - Employee Other Travel Expenses	297	400	276	400	400
46106 - Training	409	500	339	500	500

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
47002 - Office Supplies	4,293	5,000	2,854	4,500	4,500
47006 - Operating Supplies	152	100	66	100	100
48342 - Centralized Finance Chargebacks	0	0	0	0	70,356
48600 - Indirect Cost Allocation	67,262	67,262	0	77,092	77,092
8310 Finance 00001 Supervisors					
11000 - Full Time Wages	100,149	85,649	57,358	47,577	47,578
13000 - Overtime	0	0	1,176	0	0
14000 - Pay-in-Lieu of Benefit Hours	3,687	0	1,943	30,930	30,930
81000 - FICA	7,748	6,555	4,503	6,007	6,007
82000 - Retirement	14,823	16,353	11,203	9,458	9,458
82000.Pen - Retirement, Change in Pension Liability	8,061	0	0	0	0
83000 - Health Insurance	11,035	11,386	6,932	5,878	5,878
83000.OPEB - Health Insurance, Change in OPEB Liability	-5,081	0	0	0	0
84000 - Dental Insurance	294	287	188	167	167
85000 - Workers Compensation	736	781	781	1,183	1,183
85000.WC - Workers Compensation, Change in WC Liability	-104	0	0	0	0
8310 Finance 00006 Clerical					
11000 - Full Time Wages	162,894	143,156	121,752	172,033	118,102
13000 - Overtime	10,207	7,800	8,498	0	0
81000 - FICA	12,774	11,555	9,557	13,166	9,038
82000 - Retirement	16,333	19,267	17,890	24,708	15,893
82000.Pen - Retirement, Change in Pension Liability	8,883	0	0	0	0
83000 - Health Insurance	28,655	34,288	22,635	34,290	25,558
83000.OPEB - Health Insurance, Change in OPEB Liability	-13,194	0	0	0	0
84000 - Dental Insurance	494	660	567	660	330
85000 - Workers Compensation	2,882	2,233	2,233	1,882	1,882
85000.WC - Workers Compensation, Change in WC Liability	-406	0	0	0	0
8319 Data Processing					
41258 - Electronic Medical Records	67,450	69,636	51,888	74,546	74,546
41406 - Contracted Computer Services	17,226	18,094	26,306	29,935	29,935
43002 - Telephone Shared Service	7,046	6,653	2,063	6,485	6,485
43003 - Information Services Shared Service	154,259	147,908	66,804	150,466	150,466
45203 - Software Licenses and Maintenance	3,450	2,173	3,117	2,200	2,200
45401 - Small Equipment/Tools	700	0	0	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
47002 - Office Supplies	0	500	0	0	0
47003 - Computer Supplies	0	0	162	0	0
48600 - Indirect Cost Allocation	5,355	5,355	0	0	0
8350 Administration					
41210 - Accounting Services	500	500	500	500	500
41603 - Contracted Services	17,068	17,709	13,691	11,300	11,300
43005 - Records Management Shared Service	1,503	1,708	855	1,581	1,581
45202 - Equipment Repair and Maintenance	1,224	1,298	1,082	1,584	1,584
45406 - Minor Non-Medical Equipment	2,890	1,000	83	0	0
46101 - Employee Meal Reimbursements	19	50	0	50	50
46102 - Employee Mileage Reimbursements	1,360	1,750	211	500	500
46106 - Training	65	0	102	250	250
46108 - Cellular Phone Charges	2,112	2,300	1,425	1,800	1,800
46113 - Background Checks and Fingerprints	5,412	4,500	2,710	3,500	3,500
47001 - Postage	5,059	5,000	4,028	5,000	5,000
47002 - Office Supplies	19,416	8,500	9,361	10,000	10,000
47006 - Operating Supplies	583	1,000	167	0	0
47007 - Printing	1,143	1,500	934	1,500	1,500
48001 - Advertising	929	1,500	401	1,000	1,000
48002 - Dues	9,225	9,225	11,304	11,308	11,308
48004 - Permits and Fees	909	200	730	1,000	1,000
48005 - Notary License Fees	60	60	0	60	60
48600 - Indirect Cost Allocation	150,896	150,896	0	153,983	153,983
8350 Administration 00001 Supervisors					
11000 - Full Time Wages	167,347	144,246	167,150	158,553	158,553
14000 - Pay-in-Lieu of Benefit Hours	3,668	0	3,668	816	816
81000 - FICA	12,565	11,037	12,596	11,976	11,976
82000 - Retirement	16,316	18,459	23,224	22,916	22,916
82000.Pen - Retirement, Change in Pension Liability	8,873	0	0	0	0
83000 - Health Insurance	21,392	22,478	26,443	25,362	25,362
83000.OPEB - Health Insurance, Change in OPEB Liability	-9,850	0	0	0	0
84000 - Dental Insurance	329	329	385	329	329
85000 - Workers Compensation	2,429	2,078	2,078	1,889	1,889
85000.WC - Workers Compensation, Change in WC Liability	-342	0	0	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
8350 Administration 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	153,593	129,475	91,563	95,762	95,762
13000 - Overtime	6,527	0	3,681	0	0
14000 - Pay-in-Lieu of Benefit Hours	0	0	434	0	0
81000 - FICA	11,560	9,910	6,755	7,329	7,329
82000 - Retirement	15,735	18,402	13,719	15,494	15,494
82000.Pen - Retirement, Change in Pension Liability	8,557	0	0	0	0
83000 - Health Insurance	30,639	35,064	24,943	26,688	26,688
83000.OPEB - Health Insurance, Change in OPEB Liability	-14,107	0	0	0	0
84000 - Dental Insurance	655	660	482	495	495
85000 - Workers Compensation	1,898	1,794	1,794	1,802	1,802
85000.WC - Workers Compensation, Change in WC Liability	-267	0	0	0	0
8350 Administration 00006 Clerical					
11000 - Full Time Wages	51,793	114,299	95,793	117,630	117,630
12000 - Part Time Wages	36,802	55,091	38,858	89,466	89,466
13000 - Overtime	3,648	7,800	995	0	0
14000 - Pay-in-Lieu of Benefit Hours	3,513	0	2,056	0	0
81000 - FICA	6,590	13,565	9,973	15,847	15,847
82000 - Retirement	17,467	20,983	16,186	24,607	24,607
82000.Pen - Retirement, Change in Pension Liability	9,499	0	0	0	0
83000 - Health Insurance	29,955	38,250	34,221	53,680	53,680
83000.OPEB - Health Insurance, Change in OPEB Liability	-13,792	0	0	0	0
84000 - Dental Insurance	591	773	637	773	773
85000 - Workers Compensation	2,440	1,885	1,885	1,296	1,296
85000.WC - Workers Compensation, Change in WC Liability	-344	0	0	0	0
8350 Administration 00007 Maint/Housekeeping/Food Service					
85000 - Workers Compensation	5	0	0	0	0
85000.WC - Workers Compensation, Change in WC Liability	-1	0	0	0	0
8351 Public Relations					
48001 - Advertising	0	0	-248	0	0
8382 Telephone					
44101 - Telephone	13,088	13,428	11,372	16,100	16,100
8384 Printing					
47002 - Office Supplies	-66	0	0	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
8391 Employment					
48001 - Advertising	14,283	15,000	5,317	10,000	10,000
8430 Insurance					
40609 - Insurance Premiums	172,802	171,890	89,792	165,177	165,177
43004 - Insurance Shared Service	88,953	90,107	45,720	98,863	98,863
8440 Health Facility Assessment					
40203 - Cash Receipts Assessment	577,037	747,282	389,746	789,867	789,867
8450 Bad Debt					
48006 - Bad Debt Expense	47,845	30,000	0	30,000	30,000
8460 Fringe Benefits					
29996 - Provision for Prescription Drug Savings	0	-117,763	0	0	0
83000.R - Health Insurance, Retirees	502,118	533,283	0	554,391	302,668
***** Account Total:	16,070,085	15,946,830	12,259,346	17,144,738	16,887,436
Departmental Appropriation:	16,644,176	15,946,830	12,259,346	17,144,738	16,887,436

----- DEPARTMENTAL SUMMARY -----

Departmental Appropriation:	16,644,176	15,946,830	12,259,346	17,144,738	16,887,436
Departmental Revenue:	15,809,228	15,773,351	11,787,623	16,826,114	16,826,114
Departmental Net Levy:	834,948	173,479	471,723	318,624	61,322

10/27/2025	----- Cattaraugus County Budget System -----					Page 274
	Tentative Budget Report					
Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer	
990 Interfund Transfers						
Appropriation						
9795 Interfund Loans						
0000 Core Program						
90301 - Interfund Loan to Pines Machias	0	1,511,549	0	1,068,899	833,688	
***** Account Total:	0	1,511,549	0	1,068,899	833,688	
9901 Interfund Transfers						
0000 Core Program						
90100 - Transfer to General Fund	3,352,785	0	0	0	0	
***** Account Total:	3,352,785	0	0	0	0	
Departmental Appropriation:	3,352,785	1,511,549	0	1,068,899	833,688	
----- DEPARTMENTAL SUMMARY -----						
Departmental Appropriation:	3,352,785	1,511,549	0	1,068,899	833,688	
Departmental Revenue:	0	0	0	0	0	
Departmental Net Levy:	3,352,785	1,511,549	0	1,068,899	833,688	

Tentative Budget Report

Base Account

2024
Actual

2025
Adopted

2025
Actual

2026
Department
Requested

2026
Budget
Officer

FUND SUMMARY

EF The Pines-Olean

Fund Appropriation:	19,996,961	17,458,379	12,259,346	18,213,637	17,721,124
Fund Revenue:	15,809,228	15,773,351	11,787,623	16,826,114	16,826,114
Fund Appropriated Balance:	4,187,733	1,685,028	471,723	1,387,523	895,010

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
El The Pines-Machias					
453 Nursing Homes					
Revenue					
4530 Public Nursing Homes					
0000 Core Program					
1650.01 - Public Nursing Home Income, Medicare	291,232	677,904	160,832	423,546	423,546
1650.01A - Public Nursing Home Income, Allowance Medicare	277,933	0	139,785	0	0
1650.01AS - Public Nursing Home Income, Allowance Sequestration	-15,481	0	-10,133	0	0
1650.02 - Public Nursing Home Income, Medicaid	8,038,406	6,192,516	5,834,388	6,350,702	6,350,702
1650.02A - Public Nursing Home Income, Allowance Medicaid	-2,326,875	0	-1,716,400	0	0
1650.02AM1 - Public Nursing Home Income, Allowance Medicaid 1%	24	0	0	0	0
1650.03 - Public Nursing Home Income, Third Party Insurances	415,238	630,474	231,264	442,900	442,900
1650.03A - Public Nursing Home Income, Allowance Third Party Insurances	28,661	0	3,027	0	0
1650.03AS - Public Nursing Home Income, Third Party Sequestration	-436	0	-128	0	0
1650.04 - Public Nursing Home Income, Private Pay	1,965,018	1,798,871	1,854,862	2,293,868	2,293,868
1650.05 - Public Nursing Home Income, Veterans	442,902	541,680	302,272	528,870	528,870
1650.05A - Public Nursing Home Income, Allowance Veterans	12,889	0	50,369	0	0
1650.11 - Public Nursing Home Income, Physical Therapy	537,201	237,293	434,993	279,315	279,315
1650.11A1 - Public Nursing Home Income, Allowance Therapies Medicare	-195,083	0	-133,665	0	0
1650.11A2 - Public Nursing Home Income, Allowance Therapies Medicaid	-73,178	0	-64,820	0	0
1650.11A3 - Public Nursing Home Income, Allowance Therapies Third Party	-336,156	0	-252,821	0	0
1650.12 - Public Nursing Home Income, Occupational Therapy	386,960	169,026	299,989	188,683	188,683
1650.13 - Public Nursing Home Income, Speech Therapy	137,526	62,562	107,376	64,262	64,262
1650.14 - Public Nursing Home Income, Medicaid Per Diem	349,479	421,091	332,686	431,848	431,848
1650.15 - Public Nursing Home Income, NYS Assessments Add-On	133,604	122,323	109,120	155,983	155,983
1650.16 - Public Nursing Home Income, Prior Year Adjustments	-352,766	0	-111,450	0	0
1650.18 - Public Nursing Home Income, Managed Care	882,935	926,454	432,936	478,157	478,157
1650.18A - Public Nursing Home Income, Allowance Managed Care	-240,069	0	-112,074	0	0
2401.01 - Interest And Earnings, Finance/Late Payment Charges	30	0	1,263	0	0
2675 - Gain on Disposition of Assets	-961	0	1,471	0	0
2701 - Refunds of Prior Years' Expenditures	0	0	624	0	0
2770.02 - Other Unclassified Revenue, Miscellaneous Revenue	411,686	0	171,429	0	0
2770.06 - Other Unclassified Revenue, Reimbursement of Expenses	37,995	0	19,993	0	0
3489.01 - State Aid, Other Health, Enhanced Medicaid (IGT)	5,438,508	3,894,786	2,902,369	4,678,618	4,678,618
***** Account Total:	16,247,222	15,674,980	10,989,557	16,316,752	16,316,752

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
Departmental Revenue:	16,247,222	15,674,980	10,989,557	16,316,752	16,316,752
Appropriation					
1994 Depreciation					
8411 Depreciation Exp - Building					
48007 - Depreciation Expense	188,169	0	0	0	0
8412 Depreciation Exp - Fixed Equip					
48007 - Depreciation Expense	45,667	0	0	0	0
8413 Depreciation Exp - Major Mov Eq					
48007 - Depreciation Expense	57,061	0	0	0	0
8414 Depreciation Exp- Land Improve					
48007 - Depreciation Expense	33,188	0	0	0	0
8415 Depreciation Exp- Bldg Improve					
48007 - Depreciation Expense	79,167	0	0	0	0
8421 Indirect Cost					
48007 - Depreciation Expense	39,388	0	0	0	0
***** Account Total:	442,640	0	0	0	0
4530 Public Nursing Homes					
1160 Capital Expenditures					
20002 - Building/Building Improvements	0	60,000	0	50,000	50,000
1190 Capital Equipment Purchases					
20006 - Computer Equipment/Software	0	42,732	11,335	10,000	10,000
20008 - Tools and Equipment	0	18,500	3,232	5,000	5,000
20011 - Communication Equipment	0	0	521	0	0
20101 - Vehicles	0	40,040	0	0	0
20202 - Medical Equipment	0	25,000	2,608	25,000	25,000
20203 - Kitchen Equipment	0	5,000	699	5,000	5,000
20213 - Lift Equipment	0	5,000	0	5,000	5,000
1231 Wireless Controller & AP Project					
20006 - Computer Equipment/Software	0	0	32,732	0	0
6010 Nursing Administration					
46101 - Employee Meal Reimbursements	31	50	0	0	0
47002 - Office Supplies	612	1,000	30	100	100
48002 - Dues	0	135	0	135	135
6010 Nursing Administration 00001 Supervisors					
11000 - Full Time Wages	278,415	204,486	269,156	304,787	304,787

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
12000 - Part Time Wages	55,564	89,678	14,794	41,364	41,364
13000 - Overtime	38,393	0	26,210	0	0
14000 - Pay-in-Lieu of Benefit Hours	735	0	3,077	0	0
81000 - FICA	28,010	22,512	23,096	26,485	26,485
82000 - Retirement	40,049	39,154	42,985	51,262	51,262
82000.Pen - Retirement, Change in Pension Liability	20,178	0	0	0	0
83000 - Health Insurance	30,830	30,213	46,072	59,444	59,444
83000.OPEB - Health Insurance, Change in OPEB Liability	-9,165	0	0	0	0
84000 - Dental Insurance	550	658	839	987	987
85000 - Workers Compensation	8,093	8,370	8,370	4,566	4,566
85000.WC - Workers Compensation, Change in WC Liability	-1,525	0	0	0	0
6010 Nursing Administration 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	260,469	220,873	177,128	220,873	220,873
13000 - Overtime	0	39,000	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	1,728	0	0	0	0
81000 - FICA	19,141	19,883	12,840	16,899	16,899
82000 - Retirement	38,014	42,176	33,674	45,258	45,258
82000.Pen - Retirement, Change in Pension Liability	19,153	0	0	0	0
83000 - Health Insurance	43,246	45,476	36,030	50,724	50,724
83000.OPEB - Health Insurance, Change in OPEB Liability	-12,855	0	0	0	0
84000 - Dental Insurance	658	658	527	658	658
85000 - Workers Compensation	3,477	3,092	3,092	2,887	2,887
85000.WC - Workers Compensation, Change in WC Liability	-655	0	0	0	0
6010 Nursing Administration 00006 Clerical					
11000 - Full Time Wages	45,443	49,629	39,625	51,054	51,054
13000 - Overtime	229	0	7	0	0
81000 - FICA	3,129	3,797	2,716	3,907	3,907
82000 - Retirement	5,266	6,182	4,901	6,891	6,891
82000.Pen - Retirement, Change in Pension Liability	2,653	0	0	0	0
83000 - Health Insurance	21,610	22,738	18,018	25,362	25,362
83000.OPEB - Health Insurance, Change in OPEB Liability	-6,424	0	0	0	0
84000 - Dental Insurance	329	329	263	329	329
85000 - Workers Compensation	723	651	651	636	636
85000.WC - Workers Compensation, Change in WC Liability	-136	0	0	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
6011 Infection Control					
48002 - Dues	0	220	0	220	220
6011 Infection Control 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	24,361	28,007	39,438	93,355	93,355
13000 - Overtime	176	0	93	0	0
14000 - Pay-in-Lieu of Benefit Hours	1,663	0	1,469	0	0
81000 - FICA	1,968	2,144	3,058	7,142	7,142
82000 - Retirement	3,414	3,492	4,975	12,607	12,607
82000.Pen - Retirement, Change in Pension Liability	1,720	0	0	0	0
83000 - Health Insurance	849	2,408	4,529	25,217	25,217
83000.OPEB - Health Insurance, Change in OPEB Liability	-252	0	0	0	0
84000 - Dental Insurance	83	99	65	329	329
85000 - Workers Compensation	4,009	7,898	7,898	12,795	12,795
85000.WC - Workers Compensation, Change in WC Liability	-755	0	0	0	0
6012 Inservice Coordinator					
47002 - Office Supplies	22	0	656	1,200	1,200
6012 Inservice Coordinator 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	54,698	65,349	19,140	0	0
13000 - Overtime	411	0	217	0	0
14000 - Pay-in-Lieu of Benefit Hours	3,881	0	3,427	0	0
81000 - FICA	4,428	5,000	1,690	0	0
82000 - Retirement	7,966	8,147	2,280	0	0
82000.Pen - Retirement, Change in Pension Liability	4,014	0	0	0	0
83000 - Health Insurance	1,982	5,617	2,537	0	0
83000.OPEB - Health Insurance, Change in OPEB Liability	-589	0	0	0	0
84000 - Dental Insurance	194	231	63	0	0
85000 - Workers Compensation	664	961	961	734	734
85000.WC - Workers Compensation, Change in WC Liability	-125	0	0	0	0
6020 SNF					
41220 - Nursing Services Contracted	0	225,000	0	225,000	225,000
41220.LPNs - Nursing Services Contracted, LPNs	212,287	0	502,034	0	0
41220.RNs - Nursing Services Contracted, RNs	12,006	0	2,730	0	0
41240 - Certified Nurse Aides	724,843	25,000	586,678	25,000	25,000
41259.01 - Hearing Impaired, Interpreter Services	142	1,500	0	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
45105 - Repair Parts	4,549	5,000	1,867	5,000	5,000
45106 - Lift Parts	9,757	8,000	4,548	8,000	8,000
45202 - Equipment Repair and Maintenance	295	1,000	0	500	500
45308 - Equipment Rental	0	500	0	500	500
45310 - Copy Machine Lease	1,156	2,000	1,274	2,000	2,000
45405 - Minor Medical Equipment	522	3,000	1,905	3,000	3,000
45406 - Minor Non-Medical Equipment	2,162	3,000	0	0	0
45407 - Wheelchair Repair Parts	2,276	3,000	1,194	3,000	3,000
46102 - Employee Mileage Reimbursements	0	0	52	100	100
46103 - Employee Other Travel Expenses	0	0	115	0	0
46106 - Training	1,550	1,000	0	1,000	1,000
47002 - Office Supplies	4,140	3,500	3,118	4,000	4,000
47006 - Operating Supplies	46,654	60,000	39,631	45,000	45,000
47035 - Medical Supplies	58,081	55,000	47,094	60,000	60,000
47041.04 - Vaccines, Influenza Vaccines	2,176	0	0	0	0
47041.06 - Vaccines, Other Treatments	0	3,000	0	0	0
47043 - Safety Alarms	672	2,000	0	0	0
47046 - Disposable Linen	114,621	95,000	83,284	100,000	100,000
47053 - Personal Care Supplies	17,316	15,000	14,546	15,000	15,000
47069 - Catheters	4,612	6,000	2,600	4,000	4,000
47077 - Tube Feeding Supplies	781	3,000	0	3,000	3,000
48217 - Nurse Aide Recertification	1,600	2,000	1,280	2,000	2,000
48218 - CPR Training and Certification	0	0	285	0	0
6020 SNF 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	334,411	375,045	272,247	375,120	375,120
12000 - Part Time Wages	1,768	0	0	0	0
13000 - Overtime	20,045	0	17,654	0	0
14000 - Pay-in-Lieu of Benefit Hours	7,478	0	152	0	0
81000 - FICA	27,178	28,693	21,537	28,698	28,698
82000 - Retirement	37,590	46,691	40,527	57,225	57,225
82000.Pen - Retirement, Change in Pension Liability	18,939	0	0	0	0
83000 - Health Insurance	39,551	47,391	40,219	88,587	88,587
83000.OPEB - Health Insurance, Change in OPEB Liability	-11,757	0	0	0	0
84000 - Dental Insurance	566	987	482	987	987

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
85000 - Workers Compensation	9,052	7,713	7,713	6,550	6,550
85000.WC - Workers Compensation, Change in WC Liability	-1,705	0	0	0	0
6020 SNF 00003 Registered Nurses					
11000 - Full Time Wages	120,111	97,257	77,342	97,657	97,657
13000 - Overtime	9,175	0	4,097	39,000	39,000
14000 - Pay-in-Lieu of Benefit Hours	1,844	0	369	0	0
81000 - FICA	9,610	7,441	5,815	10,456	10,456
82000 - Retirement	18,758	18,585	15,490	25,284	25,284
82000.Pen - Retirement, Change in Pension Liability	9,451	0	0	0	0
83000 - Health Insurance	16,233	16,878	13,359	19,004	19,004
83000.OPEB - Health Insurance, Change in OPEB Liability	-4,825	0	0	0	0
84000 - Dental Insurance	330	329	260	329	329
85000 - Workers Compensation	1,765	1,495	1,495	1,469	1,469
85000.WC - Workers Compensation, Change in WC Liability	-332	0	0	0	0
6020 SNF 00004 LPNs					
11000 - Full Time Wages	1,236,503	1,293,023	860,662	1,274,667	1,274,667
12000 - Part Time Wages	169,215	263,078	92,983	210,742	210,742
13000 - Overtime	151,656	19,500	71,583	78,000	78,000
14000 - Pay-in-Lieu of Benefit Hours	27,078	0	8,096	0	0
81000 - FICA	115,756	120,570	75,083	119,632	119,632
82000 - Retirement	200,552	227,332	157,824	242,641	242,641
82000.Pen - Retirement, Change in Pension Liability	101,045	0	0	0	0
83000 - Health Insurance	295,237	327,722	220,472	349,636	349,636
83000.OPEB - Health Insurance, Change in OPEB Liability	-87,763	0	0	0	0
84000 - Dental Insurance	5,233	5,593	4,253	5,922	5,922
85000 - Workers Compensation	71,653	54,592	54,592	42,915	42,915
85000.WC - Workers Compensation, Change in WC Liability	-13,498	0	0	0	0
6020 SNF 00005 Aides					
11000 - Full Time Wages	1,714,554	1,800,188	1,266,056	1,810,849	1,810,849
12000 - Part Time Wages	664,396	548,174	464,564	441,440	441,440
13000 - Overtime	212,762	39,000	222,112	78,000	78,000
14000 - Pay-in-Lieu of Benefit Hours	48,873	0	31,803	0	0
81000 - FICA	193,766	182,685	145,486	178,314	178,314
82000 - Retirement	290,506	309,243	257,783	336,196	336,196

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
82000.Pen - Retirement, Change in Pension Liability	146,366	0	0	0	0
83000 - Health Insurance	440,724	484,174	346,103	555,693	555,693
83000.OPEB - Health Insurance, Change in OPEB Liability	-131,012	0	0	0	0
84000 - Dental Insurance	8,771	9,870	7,017	10,528	10,528
85000 - Workers Compensation	314,998	290,649	290,649	250,143	250,143
85000.WC - Workers Compensation, Change in WC Liability	-59,339	0	0	0	0
86000 - Unemployment	5,292	0	-197	0	0
6020 SNF 00006 Clerical					
11000 - Full Time Wages	102,487	118,291	79,737	99,508	99,508
12000 - Part Time Wages	28,093	16,663	14,328	19,043	19,043
13000 - Overtime	1,141	0	405	0	0
14000 - Pay-in-Lieu of Benefit Hours	1,878	0	565	0	0
81000 - FICA	9,519	10,328	6,553	9,072	9,072
82000 - Retirement	17,510	18,180	13,382	17,062	17,062
82000.Pen - Retirement, Change in Pension Liability	8,822	0	0	0	0
83000 - Health Insurance	41,408	60,696	44,580	66,959	66,959
83000.OPEB - Health Insurance, Change in OPEB Liability	-12,309	0	0	0	0
84000 - Dental Insurance	657	658	526	658	658
85000 - Workers Compensation	1,996	1,828	1,828	1,714	1,714
85000.WC - Workers Compensation, Change in WC Liability	-376	0	0	0	0
6020 SNF 00007 Maint/Housekeeping/Food Service					
12000 - Part Time Wages	1,995	0	0	0	0
13000 - Overtime	23	0	0	0	0
81000 - FICA	154	0	0	0	0
83000 - Health Insurance	2	0	0	0	0
85000 - Workers Compensation	0	0	0	26	26
6021 Housekeeping Aides 00005 Aides					
11000 - Full Time Wages	169,717	174,488	132,769	0	0
12000 - Part Time Wages	34,410	47,641	46,547	14,482	14,482
13000 - Overtime	1,964	0	1,039	0	0
14000 - Pay-in-Lieu of Benefit Hours	1,145	0	3,699	0	0
81000 - FICA	15,093	17,001	13,014	1,108	1,108
82000 - Retirement	18,923	26,881	20,932	927	927
82000.Pen - Retirement, Change in Pension Liability	9,534	0	0	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
83000 - Health Insurance	51,816	55,127	50,737	4	4
83000.OPEB - Health Insurance, Change in OPEB Liability	-15,403	0	0	0	0
84000 - Dental Insurance	1,285	1,316	845	0	0
85000 - Workers Compensation	2,721	0	0	2,711	2,711
85000.WC - Workers Compensation, Change in WC Liability	-513	0	0	0	0
7210 Laboratory					
41417 - Laboratory and Diagnostic Services	6,230	5,500	3,201	5,000	5,000
7240 Radiology					
41428 - Radiology Services	7,343	7,500	7,062	10,000	10,000
7250 Inhalation					
45308 - Equipment Rental	15,732	20,000	11,120	20,000	20,000
45405 - Minor Medical Equipment	178	500	0	0	0
47035 - Medical Supplies	14,530	15,000	7,676	12,500	12,500
47047 - Oxygen	8,645	8,000	6,953	8,500	8,500
7260 Activities					
41603 - Contracted Services	0	602	0	0	0
46101 - Employee Meal Reimbursements	325	200	187	200	200
46102 - Employee Mileage Reimbursements	12	25	0	25	25
47002 - Office Supplies	15	0	321	500	500
47008 - Publications/Instructional Materials	0	300	0	0	0
47051 - Activity Supplies	3,466	5,500	3,811	5,500	5,500
47054 - Food	873	2,000	0	2,000	2,000
48002 - Dues	0	90	0	90	90
63001 - Capital Lease Principal	0	949	0	0	0
73001 - Capital Lease Interest	0	204	0	0	0
7260 Activities 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	99,051	70,388	56,329	70,388	70,388
13000 - Overtime	306	0	211	0	0
14000 - Pay-in-Lieu of Benefit Hours	1,586	0	0	0	0
81000 - FICA	7,456	5,386	4,107	5,386	5,386
82000 - Retirement	12,281	13,442	10,740	14,427	14,427
82000.Pen - Retirement, Change in Pension Liability	6,188	0	0	0	0
83000 - Health Insurance	16,159	16,878	13,432	19,004	19,004
83000.OPEB - Health Insurance, Change in OPEB Liability	-4,803	0	0	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
84000 - Dental Insurance	333	329	262	329	329
85000 - Workers Compensation	1,226	989	989	946	946
85000.WC - Workers Compensation, Change in WC Liability	-231	0	0	0	0
7260 Activities 00005 Aides					
11000 - Full Time Wages	53,112	55,228	44,509	55,228	55,228
12000 - Part Time Wages	118,864	90,971	75,692	100,448	100,448
13000 - Overtime	2,989	7,800	1,492	0	0
14000 - Pay-in-Lieu of Benefit Hours	7,861	0	5,013	0	0
81000 - FICA	13,770	11,793	9,514	11,920	11,920
82000 - Retirement	17,732	16,804	13,602	19,438	19,438
82000.Pen - Retirement, Change in Pension Liability	8,934	0	0	0	0
83000 - Health Insurance	16,285	17,034	13,509	19,166	19,166
83000.OPEB - Health Insurance, Change in OPEB Liability	-4,841	0	0	0	0
85000 - Workers Compensation	10,256	2,351	2,351	2,468	2,468
85000.WC - Workers Compensation, Change in WC Liability	-1,932	0	0	0	0
7270 Pharmacy					
41234 - Pharmacy Consultant	15,180	15,180	11,385	16,560	16,560
47035 - Medical Supplies	527	500	1,419	2,000	2,000
47037 - Prescription Drugs	124,601	100,000	48,565	60,000	60,000
47038 - Over the Counter Drugs	32,974	26,000	22,564	30,000	30,000
47039 - Pharmacy Supplies	15,872	11,500	11,601	13,000	13,000
47041.06 - Vaccines, Other Treatments	16,688	12,000	5,604	10,000	10,000
7290 Dental					
41235 - Dental Services	40,060	41,660	30,965	43,340	43,340
7330 Physical Therapy					
41222 - Physical Therapy Contracted	325,019	350,000	233,662	325,000	325,000
47002 - Office Supplies	47	0	0	0	0
47006 - Operating Supplies	853	500	1,978	2,500	2,500
7340 Occupational					
41221 - Occupational Therapy Contracted	157,976	200,000	106,613	150,000	150,000
47002 - Office Supplies	47	0	0	0	0
47006 - Operating Supplies	1,308	1,500	150	1,000	1,000
7340 Occupational 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	65,697	58,903	46,941	58,903	58,903

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
13000 - Overtime	169	0	21	0	0
81000 - FICA	4,734	4,507	3,341	4,507	4,507
82000 - Retirement	6,454	7,344	5,815	7,954	7,954
82000.Pen - Retirement, Change in Pension Liability	3,252	0	0	0	0
83000 - Health Insurance	15,800	16,590	13,271	18,716	18,716
83000.OPEB - Health Insurance, Change in OPEB Liability	-4,697	0	0	0	0
84000 - Dental Insurance	330	329	263	329	329
85000 - Workers Compensation	882	823	823	786	786
85000.WC - Workers Compensation, Change in WC Liability	-166	0	0	0	0
7350 Speech Therapy					
41223 - Speech Therapy Contracted	77,782	85,000	48,090	70,000	70,000
7380 Social Work					
45305 - Leased Vehicle and Gas Charges	84	100	0	0	0
46103 - Employee Other Travel Expenses	838	700	0	0	0
47002 - Office Supplies	28	0	0	0	0
7380 Social Work 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	71,929	73,121	57,964	75,368	75,368
13000 - Overtime	176	0	80	0	0
81000 - FICA	5,231	5,595	4,187	5,766	5,766
82000 - Retirement	7,755	9,120	7,190	10,180	10,180
82000.Pen - Retirement, Change in Pension Liability	3,907	0	0	0	0
83000 - Health Insurance	16,097	16,878	13,494	19,004	19,004
83000.OPEB - Health Insurance, Change in OPEB Liability	-4,785	0	0	0	0
84000 - Dental Insurance	329	329	263	329	329
85000 - Workers Compensation	1,062	888	888	943	943
85000.WC - Workers Compensation, Change in WC Liability	-200	0	0	0	0
7380 Social Work 00005 Aides					
11000 - Full Time Wages	2,137	0	0	0	0
81000 - FICA	163	0	0	0	0
85000 - Workers Compensation	17	0	0	0	0
85000.WC - Workers Compensation, Change in WC Liability	-3	0	0	0	0
7390 Medical Records					
46102 - Employee Mileage Reimbursements	40	50	0	0	0
47002 - Office Supplies	1,324	1,000	709	1,000	1,000

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
47008 - Publications/Instructional Materials	75	0	0	0	0
48002 - Dues	0	185	0	185	185
7390 Medical Records 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	47,714	40,514	32,783	41,749	41,749
13000 - Overtime	86	0	116	0	0
81000 - FICA	3,416	3,100	2,300	3,195	3,195
82000 - Retirement	6,754	7,732	6,244	8,554	8,554
82000.Pen - Retirement, Change in Pension Liability	3,403	0	0	0	0
83000 - Health Insurance	14,049	14,779	11,864	16,654	16,654
83000.OPEB - Health Insurance, Change in OPEB Liability	-4,176	0	0	0	0
84000 - Dental Insurance	215	214	172	214	214
85000 - Workers Compensation	897	773	773	510	510
85000.WC - Workers Compensation, Change in WC Liability	-169	0	0	0	0
7420 Physician Services					
41215 - Medical Director	51,753	53,357	39,917	55,012	55,012
8212 Dietary					
41225 - Dietician/Nutrition Services	18,931	16,500	34,490	53,560	53,560
41627 - Contracted Dietary Services	0	985,000	814,275	1,197,127	1,197,127
45105 - Repair Parts	1,167	1,000	553	1,000	1,000
45202 - Equipment Repair and Maintenance	3,837	1,000	1,704	2,000	2,000
45309 - Equipment Lease	9,925	0	0	0	0
45406 - Minor Non-Medical Equipment	283	300	0	300	300
47002 - Office Supplies	2,988	0	170	300	300
47005 - Cleaning Supplies	7,246	1,000	0	0	0
47006 - Operating Supplies	28,470	1,500	618	1,000	1,000
47054 - Food	379,631	7,000	14,013	25,000	25,000
47056 - Kitchenware and China	5,893	3,000	660	2,000	2,000
63001 - Capital Lease Principal	0	9,046	5,634	8,288	8,288
73001 - Capital Lease Interest	330	2,155	2,766	2,913	2,913
8212 Dietary 00001 Supervisors					
11000 - Full Time Wages	17,022	0	0	0	0
81000 - FICA	1,302	0	0	0	0
85000 - Workers Compensation	0	0	0	223	223
8212 Dietary 00002 Director/Technician/Head Nurse					

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
11000 - Full Time Wages	97,365	61,324	55,495	65,982	65,982
13000 - Overtime	398	0	423	0	0
14000 - Pay-in-Lieu of Benefit Hours	5,110	0	233	0	0
81000 - FICA	7,712	4,693	3,937	5,048	5,048
82000 - Retirement	11,797	11,720	10,498	13,523	13,523
82000.Pen - Retirement, Change in Pension Liability	5,944	0	0	0	0
83000 - Health Insurance	20,627	22,738	13,151	18,744	18,744
83000.OPEB - Health Insurance, Change in OPEB Liability	-6,132	0	0	0	0
84000 - Dental Insurance	63	0	260	329	329
85000 - Workers Compensation	959	1,831	1,831	781	781
85000.WC - Workers Compensation, Change in WC Liability	-181	0	0	0	0
8212 Dietary 00007 Maint/Housekeeping/Food Service					
11000 - Full Time Wages	386,751	0	0	0	0
12000 - Part Time Wages	253,884	0	3,122	0	0
13000 - Overtime	22,195	0	14	0	0
14000 - Pay-in-Lieu of Benefit Hours	58,433	0	0	0	0
81000 - FICA	52,458	0	550	0	0
82000 - Retirement	67,563	0	352	0	0
82000.Pen - Retirement, Change in Pension Liability	34,041	0	0	0	0
83000 - Health Insurance	136,737	0	4,700	0	0
84000 - Dental Insurance	2,354	0	0	0	0
85000 - Workers Compensation	34,190	21,720	21,720	13,290	13,290
85000.WC - Workers Compensation, Change in WC Liability	-6,441	0	0	0	0
86000 - Unemployment	1,144	0	0	0	0
8220 Building Maintenance					
41610 - Contracted Services, Nursing Homes	71,886	173,650	99,406	95,000	95,000
43006 - Maintenance Shared Service	493,811	496,123	317,644	485,807	485,807
44102 - Heat	43,511	60,000	41,343	60,000	60,000
44103 - Electric	202,644	175,000	148,746	200,000	200,000
44104 - Water/Sewer	9,740	10,000	10,205	10,000	10,000
44105 - Waste Disposal	10,773	12,000	8,720	12,000	12,000
44106 - Medical Waste Disposal	1,572	1,500	942	1,500	1,500
44401 - Building Repair/Maintenance	8,166	10,000	408	2,000	2,000
44408 - Maintenance of HVAC	5,147	10,000	6,637	10,000	10,000

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
45105 - Repair Parts	5,195	5,000	1,644	2,000	2,000
45201 - Outside Vehicle Repair	5,132	3,000	5,209	6,000	6,000
45202 - Equipment Repair and Maintenance	6,693	3,000	192	2,500	2,500
45302 - Automobile Expenses, Gas and Oil	2,186	1,500	857	1,500	1,500
45401 - Small Equipment/Tools	467	600	790	1,000	1,000
45406 - Minor Non-Medical Equipment	0	300	0	0	0
46110 - Uniforms and Protective Clothing	150	150	110	150	150
47002 - Office Supplies	1,142	1,500	0	1,000	1,000
47006 - Operating Supplies	1,585	10,000	3,604	6,000	6,000
47070 - Plumbing Supplies	4,175	3,000	3,668	6,000	6,000
47071 - Painting Supplies	744	1,000	2,112	4,000	4,000
47072 - Electrical Supplies	1,324	1,000	2,689	4,000	4,000
8225 Grounds Maintenance					
41603 - Contracted Services	435	470	315	420	420
43006 - Maintenance Shared Service	8,370	15,240	11,329	17,942	17,942
45105 - Repair Parts	725	500	1,023	1,000	1,000
45201 - Outside Vehicle Repair	434	408	396	408	408
45202 - Equipment Repair and Maintenance	0	400	155	3,000	3,000
45302 - Automobile Expenses, Gas and Oil	0	0	33	100	100
45401 - Small Equipment/Tools	0	0	1,920	2,000	2,000
45406 - Minor Non-Medical Equipment	0	300	0	0	0
47006 - Operating Supplies	2,863	4,000	3,358	5,500	5,500
73001 - Capital Lease Interest	138	0	0	0	0
8228 Elevator					
44406 - Maintenance of Elevators	14,091	8,000	9,358	10,031	10,031
8229 Boiler Maintenance					
45105 - Repair Parts	1,917	1,000	591	1,000	1,000
45202 - Equipment Repair and Maintenance	374	1,000	0	0	0
47006 - Operating Supplies	3,572	3,500	3,036	3,500	3,500
8240 Housekeeping					
43006 - Maintenance Shared Service	594,551	591,928	425,054	539,405	539,405
45105 - Repair Parts	366	600	583	600	600
45406 - Minor Non-Medical Equipment	294	600	110	0	0
47005 - Cleaning Supplies	20,471	15,000	16,514	17,000	17,000

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
47006 - Operating Supplies	40,730	30,000	36,136	50,000	50,000
8253 Laundry					
41628 - Contracted Laundry Services	76,939	79,247	58,351	81,754	81,754
45105 - Repair Parts	283	1,500	0	0	0
47005 - Cleaning Supplies	94	500	0	0	0
47006 - Operating Supplies	10	500	0	0	0
8254 Laundry - Nursing					
41628 - Contracted Laundry Services	115,503	118,968	88,004	123,300	123,300
44102 - Heat	8,336	10,000	6,940	10,000	10,000
44103 - Electric	9,264	10,000	6,825	10,000	10,000
44104 - Water/Sewer	5,517	5,500	3,364	4,500	4,500
45105 - Repair Parts	0	0	249	500	500
45202 - Equipment Repair and Maintenance	237	0	206	500	500
45302 - Automobile Expenses, Gas and Oil	4,591	5,000	2,684	4,500	4,500
45306 - Vehicle Lease	25,193	25,000	23,599	30,000	30,000
47006 - Operating Supplies	515	500	465	800	800
47032 - Bedding and Linen	10,829	13,250	3,577	13,250	13,250
8254 Laundry - Nursing 00007 Maint/Housekeeping/Food Service					
85000 - Workers Compensation	11,059	0	0	0	0
85000.WC - Workers Compensation, Change in WC Liability	-2,083	0	0	0	0
8270 Transportation					
41236 - Ambulance Services Contracted	1,206	1,000	1,206	2,000	2,000
8310 Finance					
41208 - Audit Services Contracted	17,550	17,550	17,930	18,280	18,280
41603 - Contracted Services	4,500	4,500	4,500	5,000	5,000
46101 - Employee Meal Reimbursements	26	50	19	50	50
46102 - Employee Mileage Reimbursements	935	50	282	800	800
46103 - Employee Other Travel Expenses	297	400	276	400	400
46106 - Training	409	500	339	500	500
47002 - Office Supplies	244	300	293	500	500
47006 - Operating Supplies	112	100	66	100	100
48342 - Centralized Finance Chargebacks	0	0	0	0	70,356
48600 - Indirect Cost Allocation	73,328	73,328	0	86,104	86,104
8310 Finance 00001 Supervisors					

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
11000 - Full Time Wages	86,619	85,649	57,358	47,578	47,578
13000 - Overtime	0	0	1,176	0	0
14000 - Pay-in-Lieu of Benefit Hours	3,688	0	1,943	30,930	30,930
81000 - FICA	6,713	6,554	4,504	6,007	6,007
82000 - Retirement	14,823	16,353	11,203	9,459	9,459
82000.Pen - Retirement, Change in Pension Liability	7,468	0	0	0	0
83000 - Health Insurance	11,035	11,385	6,932	5,879	5,879
83000.OPEB - Health Insurance, Change in OPEB Liability	-3,280	0	0	0	0
84000 - Dental Insurance	294	287	188	167	167
85000 - Workers Compensation	736	761	761	1,181	1,181
85000.WC - Workers Compensation, Change in WC Liability	-139	0	0	0	0
8310 Finance 00006 Clerical					
11000 - Full Time Wages	133,072	143,156	121,753	172,033	118,102
13000 - Overtime	10,207	0	8,499	23,400	23,400
81000 - FICA	10,493	10,957	9,558	14,959	10,831
82000 - Retirement	16,333	19,267	17,890	27,867	19,052
82000.Pen - Retirement, Change in Pension Liability	8,229	0	0	0	0
83000 - Health Insurance	28,655	34,286	22,636	34,289	25,558
83000.OPEB - Health Insurance, Change in OPEB Liability	-8,518	0	0	0	0
84000 - Dental Insurance	494	660	567	660	330
85000 - Workers Compensation	2,882	2,456	2,456	1,874	1,874
85000.WC - Workers Compensation, Change in WC Liability	-543	0	0	0	0
8319 Data Processing					
41258 - Electronic Medical Records	61,777	66,734	49,726	71,772	71,772
41406 - Contracted Computer Services	17,226	18,094	26,306	29,935	29,935
43002 - Telephone Shared Service	9,305	8,859	2,747	8,689	8,689
43003 - Information Services Shared Service	185,937	187,218	84,558	181,688	181,688
45203 - Software Licenses and Maintenance	3,221	2,173	3,117	2,230	2,230
47002 - Office Supplies	0	500	45	100	100
48600 - Indirect Cost Allocation	5,355	5,355	0	0	0
8350 Administration					
40206 - Fines	0	0	149,453	0	0
41210 - Accounting Services	500	500	500	500	500
41603 - Contracted Services	21,583	22,361	17,589	16,000	16,000

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
41611 - Consultant Services	0	500	13,432	0	0
43005 - Records Management Shared Service	1,503	1,708	855	1,581	1,581
45202 - Equipment Repair and Maintenance	462	465	440	613	613
45406 - Minor Non-Medical Equipment	60	300	0	0	0
46101 - Employee Meal Reimbursements	34	100	92	50	50
46102 - Employee Mileage Reimbursements	1,264	1,500	426	700	700
46106 - Training	0	0	0	500	500
46108 - Cellular Phone Charges	1,030	972	655	965	965
46113 - Background Checks and Fingerprints	2,239	2,500	1,687	2,500	2,500
47001 - Postage	1,783	2,000	1,399	2,000	2,000
47002 - Office Supplies	9,112	7,500	6,549	8,000	8,000
47006 - Operating Supplies	543	750	38	100	100
47007 - Printing	301	250	255	500	500
48001 - Advertising	203	500	87	500	500
48002 - Dues	8,100	9,225	8,875	11,280	11,280
48004 - Permits and Fees	1,009	200	0	200	200
48005 - Notary License Fees	60	60	0	60	60
48600 - Indirect Cost Allocation	179,126	179,126	0	185,546	185,546
8350 Administration 00001 Supervisors					
11000 - Full Time Wages	190,211	156,554	95,004	170,861	170,861
14000 - Pay-in-Lieu of Benefit Hours	1,673	0	0	816	816
81000 - FICA	14,299	11,978	6,996	12,918	12,918
82000 - Retirement	26,989	29,900	17,920	35,015	35,015
82000.Pen - Retirement, Change in Pension Liability	13,598	0	0	0	0
83000 - Health Insurance	21,641	22,738	13,660	25,622	25,622
83000.OPEB - Health Insurance, Change in OPEB Liability	-6,433	0	0	0	0
84000 - Dental Insurance	329	329	197	329	329
85000 - Workers Compensation	2,609	2,257	2,257	2,130	2,130
85000.WC - Workers Compensation, Change in WC Liability	-491	0	0	0	0
8350 Administration 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	185,139	183,757	135,639	212,345	212,345
13000 - Overtime	6,647	0	3,808	0	0
14000 - Pay-in-Lieu of Benefit Hours	0	0	434	0	0
81000 - FICA	13,849	14,064	10,036	16,247	16,247

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
82000 - Retirement	21,532	25,172	19,199	31,239	31,239
82000.Pen - Retirement, Change in Pension Liability	10,849	0	0	0	0
83000 - Health Insurance	38,036	42,799	31,326	54,380	54,380
83000.OPEB - Health Insurance, Change in OPEB Liability	-11,307	0	0	0	0
84000 - Dental Insurance	987	989	744	1,153	1,153
85000 - Workers Compensation	1,748	2,466	2,466	2,440	2,440
85000.WC - Workers Compensation, Change in WC Liability	-329	0	0	0	0
8350 Administration 00006 Clerical					
11000 - Full Time Wages	128,183	94,262	79,717	94,483	94,483
12000 - Part Time Wages	21,783	17,306	15,885	17,316	17,316
13000 - Overtime	2,903	0	530	7,800	7,800
14000 - Pay-in-Lieu of Benefit Hours	3,988	0	566	7,392	7,392
81000 - FICA	11,297	8,536	6,868	9,719	9,719
82000 - Retirement	21,422	17,385	15,167	17,980	17,980
82000.Pen - Retirement, Change in Pension Liability	10,793	0	0	0	0
83000 - Health Insurance	34,192	39,395	31,879	44,366	44,366
83000.OPEB - Health Insurance, Change in OPEB Liability	-10,164	0	0	0	0
84000 - Dental Insurance	695	658	544	658	658
85000 - Workers Compensation	2,791	2,399	2,399	2,025	2,025
85000.WC - Workers Compensation, Change in WC Liability	-526	0	0	0	0
8350 Administration 00007 Maint/Housekeeping/Food Service					
85000 - Workers Compensation	5	0	0	0	0
85000.WC - Workers Compensation, Change in WC Liability	-1	0	0	0	0
8382 Telephone					
44101 - Telephone	16,823	15,000	13,618	18,700	18,700
8391 Employment					
48001 - Advertising	7,233	5,000	2,720	5,000	5,000
8430 Insurance					
40609 - Insurance Premiums	165,686	164,728	86,051	158,295	158,295
43004 - Insurance Shared Service	120,599	125,063	63,456	136,998	136,998
8440 Health Facility Assessment					
40203 - Cash Receipts Assessment	611,222	732,217	448,344	715,227	715,227
8450 Bad Debt					
48006 - Bad Debt Expense	22,243	25,000	0	25,000	25,000

Tentative Budget Report

Base Account

2024
Actual

2025
Adopted

2025
Actual

2026
Department
Requested

2026
Budget
Officer

8460 Fringe Benefits

29996 - Provision for Prescription Drug Savings

0

-177,697

0

0

0

83000.R - Health Insurance, Retirees

527,972

569,099

0

609,610

379,978

***** Account Total:

17,792,639

16,561,729

12,912,091

16,784,951

16,549,740

Departmental Appropriation:

18,235,279

16,561,729

12,912,091

16,784,951

16,549,740

DEPARTMENTAL SUMMARY

Departmental Appropriation:

18,235,279

16,561,729

12,912,091

16,784,951

16,549,740

Departmental Revenue:

16,247,222

15,674,980

10,989,557

16,316,752

16,316,752

Departmental Net Levy:

1,988,057

886,749

1,922,534

468,199

232,988

Tentative Budget Report

Base Account

2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
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970 Debt Service					
Appropriation					
9710 Serial Bonds					
0000 Core Program					
63004 - 2002 PI - New Facility	93,743	480,000	480,000	475,000	475,000
73004 - 2002 PI - New Facility	-7,810	144,800	144,800	125,700	125,700
***** Account Total:	85,933	624,800	624,800	600,700	600,700
Departmental Appropriation:	85,933	624,800	624,800	600,700	600,700

DEPARTMENTAL SUMMARY

Departmental Appropriation:	85,933	624,800	624,800	600,700	600,700
Departmental Revenue:	0	0	0	0	0
Departmental Net Levy:	85,933	624,800	624,800	600,700	600,700

Tentative Budget Report

Base Account

2024
Actual

2025
Adopted

2025
Actual

2026
Department
Requested

2026
Budget
Officer

990 Interfund Transfers

Revenue

9795 Interfund Loans

0000 Core Program

5051 - Interfund Loan Proceeds

0

1,511,549

0

1,068,899

833,688

***** Account Total:

0

1,511,549

0

1,068,899

833,688

9901 Interfund Transfers

0000 Core Program

5031 - Interfund Transfers

3,352,785

0

0

0

0

***** Account Total:

3,352,785

0

0

0

0

Departmental Revenue:

3,352,785

1,511,549

0

1,068,899

833,688

DEPARTMENTAL SUMMARY

Departmental Appropriation:

0

0

0

0

0

Departmental Revenue:

3,352,785

1,511,549

0

1,068,899

833,688

Departmental Net Levy:

-3,352,785

-1,511,549

0

-1,068,899

-833,688

Tentative Budget Report

Base Account

2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
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FUND SUMMARY

El The Pines-Machias

Fund Appropriation:	18,321,212	17,186,529	13,536,891	17,385,651	17,150,440
Fund Revenue:	19,600,007	17,186,529	10,989,557	17,385,651	17,150,440
Fund Appropriated Balance:	-1,278,795	0	2,547,334	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
ER Onoville Marina					
723 Onoville Marina					
Revenue					
7230 Onoville Marina					
0000 Core Program					
1212.01 - Recreation Concessions, Gasoline Sales	154,155	163,000	127,163	125,000	125,000
1212.02 - Recreation Concessions, Ice	6,405	6,000	6,107	6,000	6,000
1212.03 - Recreation Concessions, Showers/Laundry	1,105	800	434	800	800
1212.04 - Recreation Concessions, Miscellaneous	2,551	2,500	2,627	2,500	2,500
1212.05 - Recreation Concessions, Facility Rental	225	0	0	0	0
1212.06 - Recreation Concessions, Taxable Items	0	0	0	2,500	2,500
2025.02 - Special Recreational Facility Charges, Reservations - Camping	138,097	145,000	137,663	140,000	140,000
2025.03 - Special Recreational Facility Charges, Reservations - Docking	355,409	360,000	352,877	360,000	360,000
2025.04 - Special Recreational Facility Charges, Entrance Fees-Parking/Launching	19,105	20,000	17,780	19,000	19,000
2025.05 - Special Recreational Facility Charges, Seasonal Pass	15,590	16,000	18,970	19,000	19,000
2025.06 - Special Recreational Facility Charges, Trailer Storage	4,700	5,000	3,400	4,500	4,500
2130.02 - Refuse and Garbage Charges, Sale of Reclaimed Materials	443	500	231	500	500
1160 Capital Expenditures 21702 Onoville Kiosk					
4989.08 - Federal Aid, Other, Fed Aid, ARC Grant	0	0	0	21,600	21,600
***** Account Total:	697,785	718,800	667,252	701,400	701,400
Departmental Revenue:	697,785	718,800	667,252	701,400	701,400
Appropriation					
1994 Depreciation					
0000 Core Program					
48007 - Depreciation Expense	52,378	0	0	0	0
***** Account Total:	52,378	0	0	0	0
7230 Onoville Marina					
0000 Core Program					
11000 - Full Time Wages	158,856	152,958	111,262	148,488	148,488
12000 - Part Time Wages	97,672	132,657	102,595	133,836	133,836
13000 - Overtime	3,043	3,000	2,233	3,000	3,000
20006 - Computer Equipment/Software	0	0	1,458	0	0
40202 - NYS/Federal Fees	112	600	1,370	750	750
40609 - Insurance Premiums	18,163	18,250	18,219	18,250	18,250
41233 - Professional Services	0	10,000	0	10,000	10,000

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
41640 - Recreation Services	0	5,000	3,000	5,000	5,000
43001 - Fleet Maintenance	167	400	90	188	188
43003 - Information Services Shared Service	5,569	5,820	2,629	6,641	6,641
43004 - Insurance Shared Service	5,244	5,601	2,842	6,264	6,264
44101 - Telephone	7,502	10,000	7,961	10,000	10,000
44102 - Heat	1,931	2,500	1,102	2,000	2,000
44103 - Electric	22,486	23,000	21,987	23,000	23,000
44104 - Water/Sewer	304	750	304	600	600
44105 - Waste Disposal	0	1,000	0	1,000	1,000
44208 - Onoville Marina Lease	5,000	5,000	0	5,000	5,000
44401 - Building Repair/Maintenance	28,380	30,000	5,763	24,005	24,005
45101 - Gasoline	125,006	135,000	96,146	100,000	100,000
45102 - Diesel Fuel	1,630	1,500	1,473	1,500	1,500
45103 - Oil	0	800	0	800	800
45105 - Repair Parts	4,372	9,000	2,044	7,500	7,500
45202 - Equipment Repair and Maintenance	4,496	2,500	880	2,500	2,500
45203 - Software Licenses and Maintenance	1,294	2,500	1,040	2,500	2,500
45308 - Equipment Rental	469	2,000	368	2,000	2,000
45401 - Small Equipment/Tools	999	2,379	770	0	0
46102 - Employee Mileage Reimbursements	91	500	32	500	500
46105 - Employee Evaluations	0	150	0	0	0
46110 - Uniforms and Protective Clothing	181	750	0	750	750
47001 - Postage	475	500	295	500	500
47002 - Office Supplies	690	1,000	37	1,000	1,000
47006 - Operating Supplies	23,449	25,000	15,191	20,000	20,000
47088 - Recreation Supplies	848	5,000	0	5,000	5,000
47089 - Concession Sales Supplies	0	0	0	7,500	7,500
48001 - Advertising	87	2,500	0	2,500	2,500
48004 - Permits and Fees	250	500	265	500	500
48019 - Credit Card Fees	11,924	15,000	12,546	15,000	15,000
81000 - FICA	17,545	22,095	15,914	21,842	21,842
82000 - Retirement	47,414	32,195	23,018	34,462	34,462
83000 - Health Insurance	41,567	43,606	34,307	46,614	46,614
84000 - Dental Insurance	737	749	581	715	715

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
85000 - Workers Compensation	-188	3,040	3,040	3,395	3,395
86000 - Unemployment	5,414	4,000	4,564	4,700	4,700
89000 - GASB 45 Health Benefit	-941	0	0	0	0
1160 Capital Expenditures 21702 Onoville Kiosk					
41603 - Contracted Services	0	0	0	21,600	21,600
***** Account Total:	642,238	718,800	495,326	701,400	701,400
Departmental Appropriation:	694,616	718,800	495,326	701,400	701,400

DEPARTMENTAL SUMMARY

Departmental Appropriation:	694,616	718,800	495,326	701,400	701,400
Departmental Revenue:	697,785	718,800	667,252	701,400	701,400
Departmental Net Levy:	-3,169	0	-171,926	0	0

Tentative Budget Report

Base Account

2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
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FUND SUMMARY

ER Onoville Marina

Fund Appropriation:	694,616	718,800	495,326	701,400	701,400
Fund Revenue:	697,785	718,800	667,252	701,400	701,400
Fund Appropriated Balance:	-3,169	0	-171,926	0	0

Tentative Budget Report

Base Account

2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
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V Debt Service Fund					
132 Treasurer					
Revenue					
9710 Serial Bonds					
0000 Core Program					
2401 - Interest And Earnings	4,000	4,000	0	4,000	4,000
***** Account Total:	4,000	4,000	0	4,000	4,000
Departmental Revenue:	4,000	4,000	0	4,000	4,000

DEPARTMENTAL SUMMARY

Departmental Appropriation:	0	0	0	0	0
Departmental Revenue:	4,000	4,000	0	4,000	4,000
Departmental Net Levy:	-4,000	-4,000	0	-4,000	-4,000

Tentative Budget Report

Base Account

2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
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141 County Clerk					
Revenue					
9710 Serial Bonds					
0000 Core Program					
1189 - Special Mortgage Tax	385,181	400,000	1,915,993	284,420	284,420
***** Account Total:	385,181	400,000	1,915,993	284,420	284,420
Departmental Revenue:	385,181	400,000	1,915,993	284,420	284,420

DEPARTMENTAL SUMMARY

Departmental Appropriation:	0	0	0	0	0
Departmental Revenue:	385,181	400,000	1,915,993	284,420	284,420
Departmental Net Levy:	-385,181	-400,000	-1,915,993	-284,420	-284,420

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
970 Debt Service					
Revenue					
9710 Serial Bonds					
0000 Core Program					
2710 - Premium On Obligations	24,191	0	103,993	0	0
4989.01 - Federal Aid, Other, RZED Bonds Interest Subsidy	10,456	0	0	0	0
***** Account Total:	34,647	0	103,993	0	0
Departmental Revenue:	34,647	0	103,993	0	0
Appropriation					
9710 Serial Bonds					
0000 Core Program					
60111 - 2010 RAB Bonds - Jail Lock Up and Cameras (A)	235,000	0	0	0	0
60112 - 2010 RAB Bonds - Roads (D)	500,000	0	0	0	0
60113 - 2012 PI - Public Safety Communications System (A)	105,000	114,000	114,000	119,000	119,000
60114 - 2012 PI - Five Points Landfill Improvements (A)	118,000	128,000	128,000	132,000	132,000
60115 - 2012 PI - Highways, Culverts, and Bridges (D)	141,000	158,000	158,000	164,000	164,000
60116 - 2012 PI - Five Points Highway Facility (DM)	46,000	0	0	0	0
60117 - 2013 PI - Culverts (D)	47,508	48,529	48,529	49,551	49,551
60118 - 2013 PI - Bridges (D)	107,252	109,558	109,558	111,865	111,865
60119 - 2013 PI - Roads (D)	310,240	316,913	316,913	323,584	323,584
60120 - 2015 PI - Bridges (D)	305,000	310,000	310,000	0	0
60121 - 2015 PI - Roads (D)	105,000	110,000	110,000	0	0
60122 - 2016 PI - Culverts (D)	22,400	22,900	22,900	23,300	23,300
60123 - 2016 PI - Bridges (D)	130,100	132,800	132,800	135,600	135,600
60124 - 2016 PI - Roads (D)	327,500	334,300	334,300	341,100	341,100
60125 - 2017 PI- Culverts (D)	109,200	112,100	112,100	113,500	113,500
60126 - 2017 PI- Bridges (D)	207,500	213,100	213,100	215,900	215,900
60127 - 2017 PI- Roads (D)	610,000	625,000	625,000	645,000	645,000
60128 - 2017 PI- LVCC Roof (A)	58,300	59,800	59,800	60,600	60,600
60129 - 2019 PI - Franklinville Barn (DM)	140,000	140,000	140,000	145,000	145,000
60130 - 2019 PI - '18 Culverts (D)	57,500	0	0	0	0
60131 - 2019 PI - '18 Bridges (D)	74,900	76,800	76,800	78,700	78,700
60132 - 2019 PI - '18 Roads (D)	91,800	94,100	94,100	96,400	96,400
60133 - 2019 PI - Roads - 10 Yr (D)	228,300	234,100	234,100	239,900	239,900
60134 - 2019 PI - Roads - 5 Yr (D)	57,500	0	0	0	0

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
60135 - 2020 PI - Culverts (D)	26,400	26,800	26,800	26,800	26,800
60136 - 2020 PI - Bridges (D)	41,400	42,100	42,100	42,100	42,100
60137 - 2020 PI - Roads (D)	217,200	221,100	221,100	221,100	221,100
60138 - 2021 PI - Culverts (D)	66,600	68,600	68,600	69,600	69,600
60139 - 2021 PI - Roads (D)	268,400	276,400	276,400	280,400	280,400
60140 - 2022 PI - Culverts (D)	12,700	13,100	13,100	13,600	13,600
60141 - 2022 PI - Bridges (D)	10,900	11,200	11,200	11,700	11,700
60142 - 2022 PI - Roads (D)	611,400	630,700	630,700	654,700	654,700
60143 - 2023 PI - Culverts (D)	7,612	11,500	11,500	11,800	11,800
60144 - 2023 PI - Bridges (D)	10,300	15,400	15,400	15,900	15,900
60145 - 2023 PI - Roads (D)	101,870	153,100	153,100	157,300	157,300
70111 - 2010 RAB Bonds - Jail Lock Up and Cameras (A)	7,927	0	0	0	0
70112 - 2010 RAB Bonds - Roads (D)	16,865	0	0	0	0
70113 - 2012 PI - Public Safety Communications System (A)	15,935	12,080	12,080	7,420	7,420
70114 - 2012 PI - Five Points Landfill Improvements (A)	17,770	13,440	13,440	8,240	8,240
70115 - 2012 PI - Highways, Culverts, and Bridges (D)	21,955	16,680	16,680	10,240	10,240
70116 - 2012 PI - Five Points Highway Facility (DM)	690	0	0	0	0
70117 - 2013 PI - Culverts (D)	6,091	4,891	4,891	3,634	3,634
70118 - 2013 PI - Bridges (D)	13,751	11,041	11,041	8,204	8,204
70119 - 2013 PI - Roads (D)	39,777	31,938	31,937	23,729	23,729
70120 - 2015 PI - Bridges (D)	9,638	3,294	3,294	0	0
70121 - 2015 PI - Roads (D)	3,388	1,169	1,169	0	0
70122 - 2016 PI - Culverts (D)	1,148	695	695	233	233
70123 - 2016 PI - Bridges (D)	6,669	4,040	4,040	1,356	1,356
70124 - 2016 PI - Roads (D)	16,783	10,165	10,165	3,411	3,411
70125 - 2017 PI- Culverts (D)	8,924	6,434	3,848	3,896	3,896
70126 - 2017 PI- Bridges (D)	16,968	12,237	7,317	7,411	7,411
70127 - 2017 PI- Roads (D)	153,412	139,519	73,275	125,232	125,232
70128 - 2017 PI- LVCC Roof (A)	4,764	3,436	2,054	2,082	2,082
70129 - 2019 PI - Franklinville Barn (DM)	83,275	80,125	80,125	76,738	76,738
70130 - 2019 PI - '18 Culverts (D)	647	0	0	0	0
70131 - 2019 PI - '18 Bridges (D)	11,816	10,109	10,109	8,262	8,262
70132 - 2019 PI - '18 Roads (D)	14,478	12,387	12,387	10,124	10,124
70133 - 2019 PI - Roads - 10 Yr (D)	35,875	30,673	30,673	25,041	25,041

Tentative Budget Report

Base Account	2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
70134 - 2019 PI - Roads - 5 Yr (D)	647	0	0	0	0
70135 - 2020 PI - Culverts (D)	4,770	4,238	2,253	3,702	3,702
70136 - 2020 PI - Bridges (D)	7,486	6,651	3,536	5,809	5,809
70137 - 2020 PI - Roads (D)	39,294	34,911	18,561	30,489	30,489
70138 - 2021 PI - Culverts (D)	10,830	9,478	5,082	8,096	8,096
70139 - 2021 PI - Roads (D)	43,620	38,172	20,468	32,604	32,604
70140 - 2022 PI - Culverts (D)	8,726	8,210	4,236	7,676	7,676
70141 - 2022 PI - Bridges (D)	7,486	7,044	3,634	6,586	6,586
70142 - 2022 PI - Roads (D)	420,088	395,246	203,930	369,538	369,538
70143 - 2023 PI - Culverts (D)	10,680	6,789	6,788	6,417	6,417
70144 - 2023 PI - Bridges (D)	14,347	9,118	9,118	8,619	8,619
70145 - 2023 PI - Roads (D)	142,348	90,469	90,469	85,521	85,521
***** Account Total:	6,728,650	5,824,679	5,507,295	5,390,310	5,390,310
Departmental Appropriation:	6,728,650	5,824,679	5,507,295	5,390,310	5,390,310

----- DEPARTMENTAL SUMMARY -----

Departmental Appropriation:	6,728,650	5,824,679	5,507,295	5,390,310	5,390,310
Departmental Revenue:	34,647	0	103,993	0	0
Departmental Net Levy:	6,694,003	5,824,679	5,403,302	5,390,310	5,390,310

Tentative Budget Report

Base Account

2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
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990 Interfund Transfers					
Revenue					
9901 Interfund Transfers					
0000 Core Program					
5050.1 - Interfund Transfer for Debt Service, Transfer from A Fund	341,737	150,881	0	266,660	266,660
5050.2 - Interfund Transfer for Debt Service, Transfer from D Fund	5,884,955	5,245,607	0	4,731,237	4,731,237
***** Account Total:	6,226,692	5,396,488	0	4,997,897	4,997,897
Departmental Revenue:	6,226,692	5,396,488	0	4,997,897	4,997,897

DEPARTMENTAL SUMMARY

Departmental Appropriation:	0	0	0	0	0
Departmental Revenue:	6,226,692	5,396,488	0	4,997,897	4,997,897
Departmental Net Levy:	-6,226,692	-5,396,488	0	-4,997,897	-4,997,897

Tentative Budget Report

Base Account

2024 Actual	2025 Adopted	2025 Actual	2026 Department Requested	2026 Budget Officer
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FUND SUMMARY

V Debt Service Fund

Fund Appropriation:	6,728,650	5,824,679	5,507,295	5,390,310	5,390,310
Fund Revenue:	6,650,520	5,800,488	2,019,986	5,286,317	5,286,317
Fund Appropriated Balance:	78,130	24,191	3,487,309	103,993	103,993

2026 Budget Review

Labor Relations

Ginger Schröder, Chair

Norman Marsh, Vice Chair

Monday, November 17, 2025

3:00 PM

<u>Page(s)</u>	<u>Dept. #</u>	<u>Department Name</u>	<u>Director/ Administrator</u>
32-33	143A	Human Resources	Kristine Phinney
56-57	171A	Workers Compensation	Kristine Phinney
58-60	175A	Self-Insured Health Benefits	Kristine Phinney

2026 Budget Review

Human Services

Kelly Andreano, Chair

Richard Helmich, Vice Chair

Monday, November 17, 2025

3:15 PM

<u>Page(s)</u>	<u>Dept. #</u>	<u>Department Name</u>	<u>Director/ Administrator</u>
13-14	118A	Coroners	Kelly Reed
61	249A	Community College Chargebacks	Kelly Reed
62-63	296A	Children with Special Needs	Kelly Reed
104-124	401A	Health	Kevin Watkins
125-144	431A	Community Services	Mary O'Leary
161-175	601A	Social Services	Erin Whitcomb
176-178	631A	Workforce Investment Act	Erin Whitcomb
187-188	651A	Veterans	Steve McCord
189-220	677A	Aging & Youth	Bonnie Saunders / Susan Carney
257-273	453EF	The Pines – Olean Campus	Kelly Reed
274-275	990EF	Inter-Fund Transfers	Kelly Reed
276-293	453EI	The Pines – Machias Campus	Kelly Reed
294	970EI	Debt Service	Kelly Reed
295-296	990EI	Inter-Fund Transfers	Kelly Reed
<u>Contract Agencies</u>			
145-146	433A	-CASA-Trinity	Mary O'Leary
147-148	434A	-NYSARC, Inc.	
149	435A	-Olean General Hospital	
150	436A	-Seneca Nation of Indians	
151-152	437A	-H.O.M.E., Inc.	
153-154	438A	-Directions in Independent Living, Inc.	
155	440A	-Southern Tier Environmental Living	
156	443A	-Catholic Charities	
157	444A	- ACT Service Provider	
158	445A	- Dwyer Project	

Human Services Committee: *Andreano **Helmich, Nagle, Smith, Teachman

2026 Budget Review

Development & Agriculture

Norman Marsh, Chair
Frank Higgins, Vice Chair

Tuesday, November 18, 2025
3:00 PM

<u>Page(s)</u>	<u>Dept. #</u>	<u>Department Name</u>	<u>Director/ Administrator</u>
179-183	642A	Econ Dev, Planning & Tourism	Crystal Abers
297-300	723ER	Onoville Marina	Crystal Abers
<u>Contract Agencies</u>			
64	298A	-Cooperative Extension	Kelly Reed
64	298A	-Cattaraugus County Arts Council	
64	298A	-Land Bank	
65	298A	-Federated Sportsmen	
160	561A	-Airport Improvements	
184	643A	Economic Development Council -Southern Tier West	Crystal Abers
185	644A	Development & Agriculture Contract Agency - Catt. County Federation of Snowmobile Clubs	Crystal Abers
186	645A	Tourism Contract Agencies -Ellicottville Chamber of Commerce -Greater Olean, Inc. -Salamanca Chamber of Commerce -Tourism Advertising	Crystal Abers

*Dev & Ag Committee Members: *Marsh, ** Higgins, Benson, Hunt, Smith*

2026 Budget Review

County Operations/Public Safety

Joseph Boberg, Chair
Laurie Hunt, Vice Chair

Tuesday, November 18, 2025
3:30 PM

<u>Page(s)</u>	<u>Dept. #</u>	<u>Department Name</u>	<u>Director/ Administrator</u>
1-2	101A	Legislature	Kelly Reed
3-4	111A	Courts	Kelly Reed
5-6	116A	District Attorney	Kelly Reed
7-12	117A	Legal Defense to Indigents	Darryl Bloom
15-17	119A	Assigned Counsel	Nicholas DiCerbo
24-25	135A	Real Property Tax	Dan Martonis
26-29	141A	County Clerk	Darrell Klute
302	141V	County Clerk	Darrell Klute
30-31	142A	County Attorney	Ashley Smith
34-36	144A	Risk Management	Ashley Smith
37-39	145A	Board of Elections	Kevin Burleson/Cortney Spittler
40-41	146A	Records Management	Darrell Klute
52-53	165A	Central Communications	Dawn Pezzimenti
54-55	168A	Information Services	Dawn Pezzimenti
66-67	302A	E911 System	Eric Butler
68-89	311A	Sheriff/Jail	Eric Butler
90	312A	Handicapped Parking Educ. Prog.	Eric Butler
91-95	314A	Probation	Tonya Kilby
96	331A	Stop DWI Program	Eric Butler
99-103	364A	Emergency Services	Christopher Baker
221-222	745A	Museum	Brian McClellan
223-224	751A	Historian	Sharon Fellows

Contract Agencies

1-2	101A	Student Government Program	Kelly Reed
64	298A	Chaut/Catt Library System	
64	298A	Empire Animal Rescue Society (EARS)	
64	298A	Phoenix Humane Society	
64	298A	S.P.C.A.	
159	454A	EMS Contract Agencies	
		-Mercy Flight, Inc.	
		-Southern Tier Health Care System	

2026 Budget Review

Public Works

Richard Helmich, Chair

Donald Benson, Vice Chair

Tuesday, November 18, 2025

4:00 PM

<u>Page(s)</u>	<u>Dept. #</u>	<u>Department Name</u>	<u>Director/ Administrator</u>
42	149A	Public Works Administration	Michael Prinino
43-51	162A	Buildings & Grounds	James Adsit
97-98	363A	Weights & Measures	Michael Prinino
225-228	816A	Refuse	Michael Prinino
230	873A	Reforestation	Michael Prinino
241-247	502D	County Road	Michael Prinino
248-250	990D	Interfund Transfers	Kelly Reed
251-254	503DM	Road Machinery	Michael Prinino
255-256	990DM	Interfund Transfers	Kelly Reed
<u>Contract Agencies</u>			
229	871A	Soil Conservation - Ischua Watershed - Emergency Streambank Restoration	Michael Prinino
238	884CM	Conewango Watershed	Michael Prinino
239-240	990CM	Interfund Transfers	Kelly Reed

2026 Budget Review

Finance

Ginger Schröder, Chair
Norman Marsh, Vice Chair

Wednesday, November 19, 2025

4:00 PM

<u>Page(s)</u>	<u>Dept. #</u>	<u>Department Name</u>	<u>Director/ Administrator</u>
18-20	123A	Administration	Kelly Reed
21-22	132A	Treasurer	Matthew Keller
23	133A	Tax Accounts	Matthew Keller
232-234	901A	County General Accounts	Kelly Reed
235	970A	Debt Service	Kelly Reed
236-237	990A	Interfund Transfers	Kelly Reed
301	132V	Debt Service Fund –Treasurer	Matthew Keller
303-305	970V	Debt Service	Kelly Reed
306-307	990V	Interfund Transfers	Kelly Reed

Equalized Total Assessed Value 10,354,274,429

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	183	612,946,559	5.92
12350	PUBLIC AUTHORITY - STATE	RPTL 412	1	53,393	0.00
13100	CO - GENERALLY	RPTL 406(1)	65	48,729,822	0.47
13350	CITY - GENERALLY	RPTL 406(1)	141	91,515,831	0.88
13500	TOWN - GENERALLY	RPTL 406(1)	219	57,540,313	0.56
13650	VG - GENERALLY	RPTL 406(1)	148	27,178,077	0.26
13730	VG O/S LIMITS - SPECIFIED USES	RPTL 406(2)	3	62,769	0.00
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	24	1,990,936	0.02
13800	SCHOOL DISTRICT	RPTL 408	109	331,677,511	3.20
13850	BOCES	RPTL 408	3	7,577,464	0.07
13890	PUBLIC AUTHORITY - LOCAL	RPTL 412	1	16,008,409	0.15
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	37	51,574,600	0.50
14110	USA - SPECIFIED USES	STATE L 54	14	4,795,877	0.05
14300	INDIAN RESERVATION	RPTL 454	1,163	208,120,331	2.01
18020	MUNICIPAL INDUSTRIAL DEV AGENCY	RPTL 412-a	74	199,055,286	1.92
18060	URBAN REN: OWNER-MUN U R AGENCY	GEN MUNY 555 & 560	2	400,282	0.00
18080	MUN HSNB AUTH-FEDERAL/MUN AIDED	PUB HSNB L 52(3)&(5)	13	10,180,779	0.10
21600	RES OF CLERGY - RELIG CORP OWNER	RPTL 462	20	2,712,200	0.03
25110	NONPROF CORP - RELIG(CONST PROT)	RPTL 420-a	226	343,966,351	3.32
25120	NONPROF CORP - EDUCL(CONST PROT)	RPTL 420-a	57	37,984,651	0.37
25130	NONPROF CORP - CHAR (CONST PROT)	RPTL 420-a	41	9,539,613	0.09
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	10	50,630,592	0.49
25230	NONPROF CORP - MORAL/MENTAL IMP	RPTL 420-a	38	18,650,987	0.18
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	73	31,012,575	0.30
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	12,535	0.00
26050	AGRICULTURAL SOCIETY	RPTL 450	5	933,700	0.01
26100	VETERANS ORGANIZATION	RPTL 452	23	5,698,244	0.06
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	71	22,283,601	0.22
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	144	7,754,974	0.07
29700	PROP WITHDRAWN FROM FORECLOSURE	RPTL 1138	19	1,898,493	0.02
32252	NYS OWNED REFORESTATION LAND	RPTL 534	185	86,472,998	0.84
32301	NYS LAND TAXABLE FOR SCHOOL ONLY	RPTL 536	7	2,039,767	0.02
33201	TAX SALE - COUNTY OWNED	RPTL 406(5)	7	150,500	0.00

Equalized Total Assessed Value10,354,274,429

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
33202	TAX SALE - COUNTY OWNED	RPTL 406(5)	1	282	0.00
33302	COUNTY OWNED REFORESTED LAND	RPTL 406(6)	27	2,644,294	0.03
33401	TAX SALE - CITY OWNED	RPTL 406(5)	17	837,118	0.01
38260	MUN HSG AUTH -NYS AIDED	PUB HSGNG L 52(4)&(5)	6	11,012,671	0.11
41101	VETS EX BASED ON ELIGIBLE FUNDS	RPTL 458(1)	15	281,555	0.00
41102	VETS EX BASED ON ELIGIBLE FUNDS	RPTL 458(1)	20	54,789	0.00
41120	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	551	6,432,284	0.06
41121	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	849	10,003,301	0.10
41122	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	46	530,807	0.01
41125	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	41	478,458	0.00
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	438	8,573,861	0.08
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	801	15,928,531	0.15
41132	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	47	881,181	0.01
41135	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	25	491,593	0.00
41140	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	336	10,505,539	0.10
41141	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	564	18,565,766	0.18
41142	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	25	732,342	0.01
41145	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	23	520,931	0.01
41150	COLD WAR VETERANS (10%)	RPTL 458-b	2	16,375	0.00
41160	COLD WAR VETERANS (15%)	RPTL 458-b	2	25,043	0.00
41161	COLD WAR VETERANS (15%)	RPTL 458-b	248	2,872,701	0.03
41162	COLD WAR VETERANS (15%)	RPTL 458-b	59	701,413	0.01
41170	COLD WAR VETERANS (DISABLED)	RPTL 458-b	2	47,208	0.00
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	41	1,152,698	0.01
41172	COLD WAR VETERANS (DISABLED)	RPTL 458-b	9	292,998	0.00
41300	PARAPLEGIC VETS	RPTL 458(3)	1	213,900	0.00
41400	CLERGY	RPTL 460	21	71,558	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	193	12,700,845	0.12
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	1,532	92,483,035	0.89
41730	AGRIC LAND-INDIV NOT IN AG DIST	AG MKTS L 306	219	7,375,085	0.07
41800	PERSONS AGE 65 OR OVER	RPTL 467	379	17,901,623	0.17
41801	PERSONS AGE 65 OR OVER	RPTL 467	152	5,751,175	0.06
41802	PERSONS AGE 65 OR OVER	RPTL 467	165	4,257,223	0.04

Equalized Total Assessed Value10,354,274,429					
Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41805	PERSONS AGE 65 OR OVER	RPTL 467	71	2,156,146	0.02
41810	CERTAIN LIVING QUARTERS CONSTRUCTED F	RPTL 467-d	4	160,805	0.00
41900	PHYSICALLY DISABLED	RPTL 459	1	8,200	0.00
41901	PHYSICALLY DISABLED	RPTL 459	1	46,875	0.00
41902	PHYSICALLY DISABLED	RPTL 459	1	43,846	0.00
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	204	3,545,150	0.03
42120	TEMPORARY GREENHOUSES	RPTL 483-c	28	624,045	0.01
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	58	7,721,037	0.07
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	5	368,779	0.00
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	51	6,887,199	0.07
47610	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	30	1,559,636	0.02
47670	PROPERTY IMPRVMT IN EMPIRE ZONE	RPTL 485-e	1	430,274	0.00
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	2	2,269,737	0.02
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	7	505,408	0.00
50001	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	27	188,696,867	1.82
50002	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	3,153,333	0.03
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	21	186,176,571	1.80
Total Exemptions Exclusive of System Exemptions:				2,551,309,932	24.64
Total System Exemptions:				378,532,179	3.66
Totals:				2,929,842,111	28.30
Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.					

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

LOCAL GOVERNMENT EXEMPTION IMPACT REPORT

(for local use only -- not to be filed with NYS Department of Taxation & Finance - Office of Real Property Tax Services)

1/21/2202

Taxing Jurisdiction: Cattaraugus County

Fiscal Year Beginning 1/1/2026

Total equalized value in taxing jurisdiction: \$10,354,274,429.00

[illegible]