2027
Cattaraugus County
Tentative Budget

Filed with the Clerk of the Legislature
November 4, 2026
By Kelly J. Reed, County Administrator

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Schedule for Review and Adoption of the 2027 Budget

Monday, November 16, 2026	3:00 p.m.	Labor Relations
	3:30 p.m.	Human Services
Tuesday, November 17, 2026	3:00 p.m.	Development & Agriculture
	3:30 p.m.	County Operations/Public Safety
	4:00 p.m.	Public Works
Wednesday, November 18, 2026	4:00 p.m.	Finance
	5:30 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
Phone (716) 938-2235
Fax (716) 938-2760

November 4, 2026

To the Honorable Members of the Cattaraugus County Legislature:

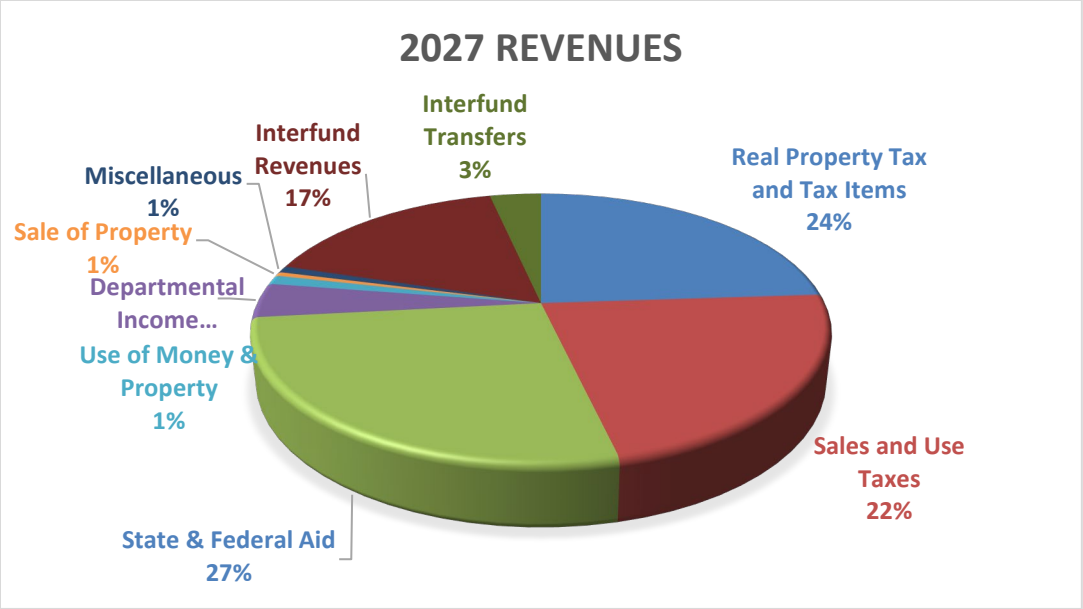
I am pleased to present the 2027 Tentative Budget and Financial Plan for your review and consideration. This submission includes all required supplemental documents supporting the financial plan presented herein. The budget is balanced and meets all New York State Property Tax Cap thresholds. This financial plan was designed and prepared to continue addressing our residents' needs and maintain responsible stewardship of taxpayer funds.

Each department was directed to submit an initial budget request to my office that reflected a 1% decrease from its 2026 Adopted budget amounts. Developing this proposed budget required careful consideration of anticipated revenues, rising operating expenses, personnel costs, contractual obligations, capital improvement needs, and the financial challenges County government continues to face. Our objective was to develop a structurally balanced, fiscally responsible financial plan that aligns all available resources with the County's most critical needs. This was a challenging task, but I am pleased to report that department heads were steadfast and diligent, allowing me to meet these objectives.

The financial plan I present today reflects the County's commitment to sound financial management and accountability. The County must remain focused on delivering the essential services that residents depend upon, including public safety, infrastructure maintenance, and health and human services. This plan supports these responsibilities while addressing unfunded mandates, the County's emerging needs, and long-term financial sustainability.

REVENUES:

Total revenues (excluding Enterprise Funds) for this budget are projected at $266,466,453, an increase of $5,451,267, or 2%, over the 2026 Adopted Budget. This modest growth underscores the need to align expenditures with available resources while continuing to analyze current and historical trends and cash collections. State and Federal Aid (Intergovernmental Revenues), Sales Tax, and the Real Property Tax Levy remain Cattaraugus County's primary funding sources. Two of these three revenues can be volatile and unpredictable. Decisions at the State and Federal levels can have significant financial consequences for the County, often with limited or no advance notice and little ability to adjust expenditures. Sales tax revenues are directly influenced by consumer spending, inflation, and economic conditions. These factors are largely outside of the County's control. This budget reflects realistic and conservative estimates for these revenue sources.



REAL PROPERTY TAX:

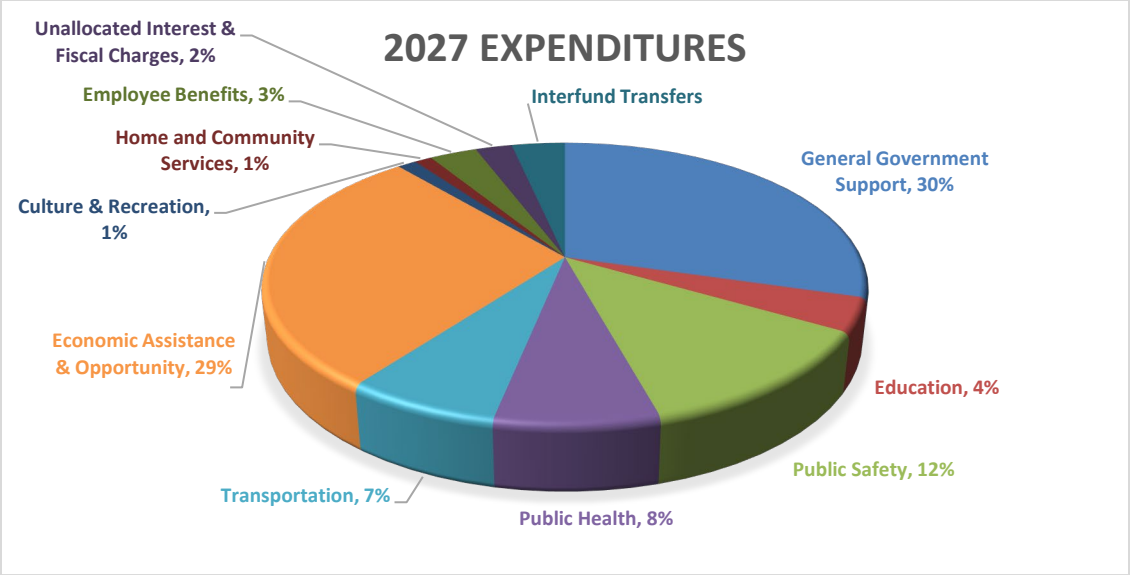
The average full-value tax rate for Cattaraugus County taxpayers has decreased 5.64% year over year. This Tentative Budget proposes an average full-value tax rate of $7.69 per $1,000 of assessed valuation.

Comparative County-Wide Tax Data

	2026 Adopted	2027 Tentative	Change	%Change
Full Value Tax Rate	$8.15	$7.69	($0.46)	-5.64%
Full Value Assessment	7,424,923,548	8,069,626,340	644,702,792	8.68%
Taxable Value Tax Rate	$11.47	$11.11	($0.36)	-3.14%
Taxable Value Assessment	5,271,752,916	5,581,547,125	309,794,209	5.88%
Tax Levy	60,478,867	62,020,773	1,541,906	2.55%

EXPENDITURES:

This tentative budget accounts for total expenditures (not including Enterprise Funds) of $267,084,372. This is an increase of $5,784,416 or 2% above the 2026 Adopted Budget. At the end of 2026, all six (6) of the County's collective bargaining agreements, as well as the Management Confidential plan, will expire. Negotiations are ongoing, but have not settled as of the time this budget was prepared. This budget does account for these settlements to the best of our ability. Increased operating costs, pension costs, and the costs of mandated programs and services have all been factored into this bottom-line number. The County must continue to monitor expenditures and make modifications as required to provide quality services to the public in the most fiscally responsible and cost-effective manner.



UNFUNDED MANDATES:

One of the County's most significant challenges remains the financial burden of unfunded mandates imposed by New York State and the federal government. These mandates require the County to administer, implement, and financially support programs and services under which we have limited discretion or control.

The budgeted tax levy impact of the eleven most significant mandates is $49,079,762, representing an increase of $473,687 over 2026, or .97%. Mandated spending accounts for 79.13% of the proposed tax levy, leaving the Cattaraugus County Legislature with control over 20.87% of the levy for local programs and services.

2027 Mandate Analysis						
TAX LEVY IMPACT (Not Total Program Appropriation)						
					2026	2027
	2026 Adopted	2027 Budget	$	%	%	%
Mandate	Budget	Recommended	Difference	Inc./(Dec.)	Levy	Levy
Medicaid (6102)	$21,536,121	$23,282,510	$1,746,389	8.11%	35.61%	37.54%
Pensions	$12,184,369	$12,375,095	$190,726	1.57%	20.15%	19.95%
Community College (249)	$2,892,902	$2,838,352	($54,550)	-1.89%	4.78%	4.58%
Indigent Defense (117/119)	$2,723,335	$2,634,902	($88,433)	-3.25%	4.50%	4.25%
Public Assistance/Safety Net (6109/6140/6142)	$3,632,450	$2,758,000	($874,450)	-24.07%	6.01%	4.45%
Special Education/Pre K (296)	$1,825,743	$1,808,973	($16,770)	-0.92%	3.02%	2.92%
Probation (314)	$1,897,737	$1,909,601	$11,864	0.63%	3.14%	3.08%
Child Welfare/Prevention (6070/6119)	$1,290,973	$950,262	($340,711)	-26.39%	2.13%	1.53%
Medication Assisted Treatment Prgm (MAT - Jail) (3152)	$253,763	$55,342	($198,421)	-78.19%	0.42%	0.09%
Early Intervention/Early Care (4059)	$120,182	$118,225	($1,957)	-1.63%	0.20%	0.19%
Youth Detention/Juvenile Delinquent (7331/6123)	$248,500	$348,500	$100,000	40.24%	0.41%	0.56%
TOTAL:	**$48,606,075**	**$49,079,762**	**$473,687**	**0.97%**	**80.37%**	**79.13%**
Tax Levy:	**$60,478,687**	**$62,020,773**				

COUNTY INFRASTRUCTURE MAINTENANCE AND IMPROVEMENTS:

The 2027 Capital Infrastructure Improvement Plan includes an estimated $34.7 million investment in County roads, bridges, culverts, and building improvement projects. This comprehensive Capital Plan allocates approximately $18.6 million in available funding and $16.1 million in new funding, continuing the County's commitment to maintaining these valuable investments.

Capital plan funding includes New York State and Federal allocations, County funds, and the issuance of Serial Bonds. Debt Service expenditures (principal and interest) within this budget have increased by $908,253. Cattaraugus County has developed and continues to exercise an effective debt strategy in which annual 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:

The 2027 tentative budget is **structurally balanced**. The budget does not use Undesignated General Fund Balance as a balancing mechanism. This approach, while sometimes difficult, allows for the stability of future tax rates, risk mitigation and positively impacts the County's overall credit rating. Fund balances appropriated in this budget represent reserves earmarked for specific purposes via prior legislative action.

USE OF SURPLUS/RESERVES
To reduce real property tax levy

	2026	2027
General Fund, Undesignated	$0	$0
Reforestation Reserve	73,977	63,977
Economic Development Reserve	100,000	100,000
Equipment Reserve - DM	0	0
Watershed	16,800	16,800
The Pines - Olean	895,010	0
The Pines - Machias	0	0
Onoville Marina	0	0
Debt Service Fund	103,993	437,142
Total Surplus/Reserves	$1,189,780	$617,919

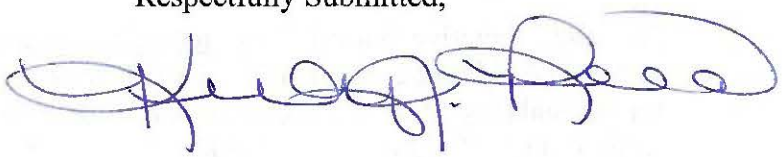
IN SUMMARY:

I sincerely thank the staff of the County Administrator's Office for their assistance in preparing this document. 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 producing this budget, and I thank each of them for their assistance.

I am incredibly grateful for our Department Heads. They have continued to demonstrate their professionalism, knowledge, and commitment to Cattaraugus County.

My office is always ready and able to assist the Cattaraugus County Legislature in its review, modification, and adoption of the 2027 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	2026 Budget		2027 Request		2027 Recommended	
Appropriations:						
General Fund	$231,214		$237,934		$235,993	
Watershed	34		39		39	
County Road	19,314		19,497		19,693	
Road Machinery	5,347		5,197		5,061	
Debt Service	5,390		6,299		6,299	
	$261,299		$268,966		$267,085	
Enterprise Funds:						
Olean NH	$17,721		$18,910		$18,910	
Machias NH	17,150		19,532		19,532	
Onoville Marina	701		730		730	
	$35,572		$39,172		$39,172	
Total Appropriations	$296,871		$308,138		$306,257	
Revenues:						
General Fund	$170,736	**	$175,913	***	$173,972	**
Watershed	34	*	39	*	39	*
County Road	19,314		19,497		19,363	
Road Machinery	5,347		5,197		5,061	
Debt Service	5,390	**	6,299	**	6,299	**
	$200,821		$206,945		$205,064	
Enterprise Funds:						
Olean NH	$17,721	*	$18,910		$18,910	
Machias NH	17,150	***	19,532		19,532	
Onoville Marina	701		730		730	
	$35,572		$39,172		$39,172	
Total Revenues	$236,393		$246,117		$244,236	
Tax Levy	$60,478	****	$62,021	****	$62,021	****

* 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	2027 Allowable Growth Factor (2%)	1.02
Basis	2026 Levy w/ Town's Election of Sales Tax to Reduce County Share	$60,478,867
Basis	2026 Town's Election to Use Sales Tax to Reduce County Taxes	$1,265,000
	Total Real Property Tax Levy in 2026	
Line 1	**(2026 Levy Less Town's Election to Reduce Levy Amount)**	$59,213,867
Line 2	Tax Cap Reserve Plus Interest from FYE 2025	$0
Line 3	Total Tax Cap Reserve Amount (w/Interest) from FYE 2025	$0
Line 4	Tax Base Growth Factor (.65%)	1.0044
Line 5	PILOTS Receivable in FYE 2026	$356,982
Line 6	PILOTS Receivable in FYE 2027	$327,460
Line 7	Available Carryover from FYE 12/31/2026	$55,215
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)	$60,755,773
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 2027 Tax Levy	$62,020,773
ALLOWABLE - Increase/(Decrease) from 2026 (2027 Adj. Allowable Levy – 2026 Levy w/ Sales Tax Reduce)	$1,541,906
Percentage Change from 2026	2.54%
ACTUAL – 2027 Real Property Tax Levy	**$62,020,773.00**
ACTUAL – Increase/(Decrease) from 2026	**$1,541,906.00**
ACTUAL – Percentage Change from 2026	**2.5495%**

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
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	3.7%	296,872,920	1.08%	60,478,867	2.58%	5,271,752,916	4.31%	11.47	-1.71%	7,424,923,548	4.42%	8.15	-1.76%
2027	n/a	306,256,413	3.16%	62,020,773	2.55%	5,581,547,125	5.88%	11.11	-3.14%	8,069,626,340	8.68%	7.69	-5.64%

* CPI for 2026 based on 12 month increase in All Items CPI from BLS as of September 2025
** Tax and Budget data for 2027 based on the Tentative Budget.
*** Assessment Values as of October 22, 2026.

Equalization Rate
&
Tax Rate Comparison

2026 Equal.	2027 Equal.	% Change	TOWN/CITY	2026 Adopted	2027 Tentative	% Change
65.00	62.00	-4.62%	Allegany	12.5285	12.3964	-1.05%
100.00	100.00	0.00%	Ashford	8.1451	7.6857	-5.64%
56.00	48.00	-14.29%	Carrollton	14.5432	16.0119	10.10%
100.00	100.00	0.00%	Coldspring	8.1450	7.6858	-5.64%
41.00	30.00	-26.83%	Conewango	19.8594	25.6190	29.00%
86.50	81.50	-5.78%	Dayton	9.4083	9.4315	0.25%
100.00	100.00	0.00%	East Otto	8.1416	7.6858	-5.60%
53.49	53.53	0.07%	Ellicottville	15.2279	14.3578	-5.71%
100.00	100.00	0.00%	Farmersville	8.1452	7.6858	-5.64%
100.00	100.00	0.00%	Franklinville	8.1464	7.6926	-5.57%
98.00	92.00	-6.12%	Freedom	8.3108	8.3540	0.52%
100.00	100.00	0.00%	Great Valley	8.1452	7.6857	-5.64%
60.00	57.00	-5.00%	Hinsdale	13.5739	13.4837	-0.66%
59.00	55.00	-6.78%	Humphrey	13.8057	13.9740	1.22%
60.00	43.00	-28.33%	Ischua	13.5772	17.8758	31.66%
64.00	58.00	-9.38%	Leon	12.7275	13.2512	4.11%
40.00	37.00	-7.50%	Little Valley	20.3390	20.7728	2.13%
61.00	57.00	-6.56%	Lyndon	13.3531	13.4837	0.98%
92.00	91.00	-1.09%	Machias	8.8537	8.4459	-4.61%
76.00	100.00	31.58%	Mansfield	10.7159	7.6857	-28.28%
100.00	100.00	0.00%	Napoli	8.1454	7.6857	-5.64%
100.00	100.00	0.00%	New Albion	8.1369	7.6857	-5.55%
71.00	64.00	-9.86%	Olean City	11.4709	12.0101	4.70%
50.00	50.00	0.00%	Olean Town	16.2891	15.3728	-5.63%
100.00	100.00	0.00%	Otto	8.1427	7.6857	-5.61%
100.00	100.00	0.00%	Perrysburg	8.1450	7.6857	-5.64%
100.00	100.00	0.00%	Persia	8.1451	7.6857	-5.64%
56.00	52.00	-7.14%	Portville	14.5383	14.7804	1.67%
49.50	46.00	-7.07%	Randolph	16.4551	16.7089	1.54%
100.00	100.00	0.00%	Red House	8.1454	7.6857	-5.64%
11.00	9.75	-11.36%	Salamanca City	73.8005	78.9207	6.94%
61.00	44.00	-27.87%	Salamanca Town	13.3490	17.4675	30.85%
48.00	45.00	-6.25%	South Valley	16.9690	17.0793	0.65%
11.00	9.00	-18.18%	Yorkshire	74.0274	85.4183	15.39%

*** Assessment Values as of October 22, 2026

2027 Tentative Budget
Tax Rate Analysis
(Based on Tax Levy of $62,020,773)

	2026 Adopted Tax Rate	2027 Same Levy Tax Rate	$ Change Due to Eq. Rate	% Change Due to Eq. Rate	$ Change Due to Tax Levy	% Change Due to Tax Levy	2027 Tentative Tax Rate	Combined $ Change	Combined % Change
Allegany	12.5285	12.0882	(0.4403)	(3.51)	0.31	2.46	12.3964	(0.1321)	(1.054)
Ashford	8.1451	7.4947	(0.6504)	(7.99)	0.19	2.35	7.6857	(0.4594)	(5.64)
Carrollton	14.5432	15.6138	1.0706	7.36	0.40	2.74	16.0119	1.4687	10.10
Coldspring	8.1450	7.4947	(0.6503)	(7.98)	0.19	2.35	7.6858	(0.4592)	(5.64)
Conewango	19.8594	24.9821	5.1227	25.79	0.64	3.21	25.6190	5.7596	29.00
Dayton	9.4083	9.1970	(0.2113)	(2.25)	0.23	2.49	9.4315	0.0232	0.25
East Otto	8.1416	7.4947	(0.6469)	(7.95)	0.19	2.35	7.6858	(0.4558)	(5.60)
Ellicottville	15.2279	14.0008	(1.2271)	(8.06)	0.36	2.34	14.3578	(0.8701)	(5.71)
Farmersville	8.1452	7.4947	(0.6505)	(7.99)	0.19	2.35	7.6858	(0.4594)	(5.64)
Franklinville	8.1464	7.5013	(0.6451)	(7.92)	0.19	2.35	7.6926	(0.4538)	(5.57)
Freedom	8.3108	8.1463	(0.1645)	(1.98)	0.21	2.50	8.3540	0.0432	0.52
Great Valley	8.1452	7.4946	(0.6506)	(7.99)	0.19	2.35	7.6857	(0.4595)	(5.64)
Hinsdale	13.5739	13.1485	(0.4254)	(3.13)	0.34	2.47	13.4837	(0.0902)	(0.66)
Humphrey	13.8057	13.6266	(0.1791)	(1.30)	0.35	2.52	13.9740	0.1683	1.22
Ischua	13.5772	17.4313	3.8541	28.39	0.44	3.27	17.8758	4.2986	31.66
Leon	12.7275	12.9218	0.1943	1.53	0.33	2.59	13.2512	0.5237	4.11
Little Valley	20.3390	20.2564	(0.0826)	(0.41)	0.52	2.54	20.7728	0.4338	2.13
Lyndon	13.3531	13.1485	(0.2046)	(1.53)	0.34	2.51	13.4837	0.1306	0.98
Machias	8.8537	8.2359	(0.6178)	(6.98)	0.21	2.37	8.4459	(0.4078)	(4.61)
Mansfield	10.7159	7.4946	(3.2213)	(30.06)	0.19	1.78	7.6857	(3.0302)	(28.28)
Napoli	8.1454	7.4946	(0.6508)	(7.99)	0.19	2.35	7.6857	(0.4597)	(5.64)
New Albion	8.1369	7.4946	(0.6423)	(7.89)	0.19	2.35	7.6857	(0.4512)	(5.55)
Olean City	11.4709	11.7115	0.2406	2.10	0.30	2.60	12.0101	0.5392	4.70
Olean Town	16.2891	14.9906	(1.2985)	(7.97)	0.38	2.35	15.3728	(0.9163)	(5.63)
Otto	8.1427	7.4946	(0.6481)	(7.96)	0.19	2.35	7.6857	(0.4570)	(5.61)
Perrysburg	8.1450	7.4946	(0.6504)	(7.98)	0.19	2.35	7.6857	(0.4593)	(5.64)
Persia	8.1451	7.4946	(0.6505)	(7.99)	0.19	2.35	7.6857	(0.4594)	(5.64)
Portville	14.5383	14.4129	(0.1254)	(0.86)	0.37	2.53	14.7804	0.2421	1.67
Randolph	16.4551	16.2935	(0.1616)	(0.98)	0.42	2.52	16.7089	0.2538	1.54
Red House	8.1454	7.4946	(0.6508)	(7.99)	0.19	2.35	7.6857	(0.4597)	(5.64)
Salamanca City	73.8005	76.9587	3.1582	4.28	1.96	2.66	78.9207	5.1202	6.94
Salamanca Town	13.3490	17.0333	3.6843	27.60	0.43	3.25	17.4675	4.1185	30.85
South Valley	16.9690	16.6547	(0.3143)	(1.85)	0.42	2.50	17.0793	0.1103	0.65
Yorkshire	74.0274	83.2947	9.2673	12.52	2.12	2.87	85.4183	11.3909	15.39
	High			28.39		3.27			
	Low			(30.06)		1.78			

*** Assessment Values as of October 22, 2026.

2027 - 2026 Assessed Values Comparisons by Town

Town	2027 Taxable Value	2026 Taxable Value	% Change	2027 Tax. Value w/Fixed Ex	2026 Tax. Value W/Fixed Ex	% Change	2027 Full Value	2026 Full Value	% Change
Allegany	377,341,658	371,540,355	1.56%	377,344,658	371,543,355	1.56%	608,620,416	571,605,162	6.48%
Ashford	283,690,831	229,975,419	23.36%	283,692,331	229,976,919	23.36%	283,692,331	229,976,919	23.36%
Carrollton	74,271,716	74,633,669	-0.48%	74,271,716	74,633,669	-0.48%	154,732,742	133,274,409	16.10%
Coldspring	116,277,729	112,556,636	3.31%	116,279,229	112,558,136	3.31%	116,279,229	112,558,136	3.31%
Conewango	36,735,526	35,938,701	2.22%	36,735,526	35,938,701	2.22%	122,451,753	87,655,368	39.70%
Dayton	86,867,294	86,597,370	0.31%	86,877,974	86,597,370	0.32%	106,598,741	100,112,566	6.48%
East Otto	172,156,730	133,652,095	28.81%	172,158,230	133,653,595	28.81%	172,158,230	133,653,595	28.81%
Ellicottville	644,588,599	637,844,284	1.06%	644,588,599	637,844,284	1.06%	1,204,163,271	1,192,455,195	0.98%
Farmersville	133,796,202	125,039,727	7.00%	133,797,702	125,039,727	7.00%	133,797,702	125,039,727	7.00%
Franklinville	268,999,811	244,400,742	10.07%	269,239,411	244,614,642	10.07%	269,239,411	244,614,642	10.07%
Freedom	187,498,075	184,807,742	1.46%	187,498,075	184,807,742	1.46%	203,802,255	188,579,329	8.07%
Great Valley	360,372,925	342,376,447	5.26%	360,372,925	342,376,447	5.26%	360,372,925	342,376,447	5.26%
Hinsdale	113,308,197	117,030,772	-3.18%	113,308,197	117,030,772	-3.18%	198,786,311	195,051,287	1.91%
Humphrey	86,470,766	86,622,014	-0.17%	86,470,766	86,622,014	-0.17%	157,219,575	146,816,973	7.09%
Ischua	42,344,121	42,404,608	-0.14%	42,348,921	42,409,408	-0.14%	98,485,863	70,682,347	39.34%
Leon	50,700,756	50,268,002	0.86%	50,700,756	50,269,502	0.86%	87,415,097	78,546,097	11.29%
Little Valley	48,849,245	48,565,815	0.58%	48,850,745	48,567,315	0.58%	132,029,041	121,418,288	8.74%
Lyndon	52,795,884	53,255,816	-0.86%	52,795,884	53,255,816	-0.86%	92,624,358	87,304,616	6.09%
Machias	244,592,347	244,125,853	0.19%	244,593,847	244,127,353	0.19%	268,784,447	265,355,818	1.29%
Mansfield	286,328,872	179,652,707	59.38%	286,328,872	179,652,707	59.38%	286,328,872	236,385,141	21.13%
Napoli	104,477,645	102,641,337	1.79%	104,477,645	102,641,337	1.79%	104,477,645	102,641,337	1.79%
New Albion	165,179,676	152,350,686	8.42%	165,179,676	152,350,686	8.42%	165,179,676	152,350,686	8.42%
Olean City	479,564,607	479,506,310	0.01%	479,610,107	479,554,210	0.01%	749,390,792	675,428,465	10.95%
Olean Town	91,849,897	91,672,229	0.19%	91,857,947	91,680,279	0.19%	183,715,894	183,360,558	0.19%
Otto	113,772,310	107,320,454	6.01%	113,772,310	107,320,454	6.01%	113,772,310	107,320,454	6.01%
Perrysburg	170,550,654	159,291,834	7.07%	170,550,654	159,291,834	7.07%	170,550,654	159,291,834	7.07%
Persia	143,465,647	142,457,978	0.71%	143,465,647	142,457,978	0.71%	143,465,647	142,457,978	0.71%
Portville	139,854,204	138,674,113	0.85%	139,855,704	138,675,613	0.85%	268,953,277	247,635,023	8.61%
Randolph	87,392,499	86,774,443	0.71%	87,396,999	86,778,943	0.71%	189,993,476	175,310,996	8.38%
Red House	311,660,809	304,406,705	2.38%	311,660,809	304,406,705	2.38%	311,660,809	304,406,705	2.38%
Salamanca City	14,201,939	14,550,852	-2.40%	14,218,689	14,575,102	-2.45%	145,832,708	132,500,927	10.06%
Salamanca Town	29,742,712	29,369,865	1.27%	29,742,712	29,369,865	1.27%	67,597,073	48,147,320	40.40%
South Valley	32,604,749	32,546,236	0.18%	32,604,749	32,546,236	0.18%	72,454,998	67,804,658	6.86%
Yorkshire	29,242,493	28,901,100	1.18%	29,249,893	28,908,500	1.18%	324,998,811	262,804,545	23.67%
	5,581,547,125	5,271,752,916	5.88%	5,581,897,905	5,272,077,216	5.88%	8,069,626,340	7,424,923,548	8.68%

*** Assessment Values as of October 22, 2026.

2027 Tentative Budget
Distribution of Tax Levy
& Tax Rate Calculations

Property Tax Report November 4, 2026

Property Tax Amount $62,020,773

Town	Taxable Value	Taxable Value W/ Fixed Exemptions	Equal. Rate	Full Value	Apportioned Tax	Tax Rate
Allegany	377,341,658	377,344,658	62.00	608,620,416	4,677,677.39	12.3964
Ashford	283,690,831	283,692,331	100.00	283,692,331	2,180,375.76	7.6857
Carrollton	74,271,716	74,271,716	48.00	154,732,742	1,189,230.31	16.0119
Coldspring	116,277,729	116,279,229	100.00	116,279,229	893,687.93	7.6858
Conewango	36,735,526	36,735,526	30.00	122,451,753	941,128.13	25.6190
Dayton	86,867,294	86,877,974	81.50	106,598,741	819,286.55	9.4315
East Otto	172,156,730	172,158,230	100.00	172,158,230	1,323,157.49	7.6858
Ellicottville	644,588,599	644,588,599	53.53	1,204,163,271	9,254,844.49	14.3578
Farmersville	133,796,202	133,797,702	100.00	133,797,702	1,028,329.76	7.6858
Franklinville	268,999,811	269,239,411	100.00	269,239,411	2,069,294.87	7.6926
Freedom	187,498,075	187,498,075	92.00	203,802,255	1,566,364.15	8.3540
Great Valley	360,372,925	360,372,925	100.00	360,372,925	2,769,720.24	7.6857
Hinsdale	113,308,197	113,308,197	57.00	198,786,311	1,527,813.08	13.4837
Humphrey	86,470,766	86,470,766	55.00	157,219,575	1,208,343.38	13.9740
Ischua	42,344,121	42,348,921	43.00	98,485,863	756,933.36	17.8758
Leon	50,700,756	50,700,756	58.00	87,415,097	671,846.71	13.2512
Little Valley	48,849,245	48,850,745	37.00	132,029,041	1,014,736.35	20.7728
Lyndon	52,795,884	52,795,884	57.00	92,624,358	711,883.55	13.4837
Machias	244,592,347	244,593,847	91.00	268,784,447	2,065,798.15	8.4459
Mansfield	286,328,872	286,328,872	100.00	286,328,872	2,200,639.44	7.6857
Napoli	104,477,645	104,477,645	100.00	104,477,645	802,984.43	7.6857
New Albion	165,179,676	165,179,676	100.00	165,179,676	1,269,522.37	7.6857
Olean City	479,564,607	479,610,107	64.00	749,390,792	5,759,597.07	12.0101
Olean Town	91,849,897	91,857,947	50.00	183,715,894	1,411,986.29	15.3728
Otto	113,772,310	113,772,310	100.00	113,772,310	874,420.49	7.6857
Perrysburg	170,550,654	170,550,654	100.00	170,550,654	1,310,802.13	7.6857
Persia	143,465,647	143,465,647	100.00	143,465,647	1,102,634.74	7.6857
Portville	139,854,204	139,855,704	52.00	268,953,277	2,067,095.73	14.7804
Randolph	87,392,499	87,396,999	46.00	189,993,476	1,460,233.94	16.7089
Red House	311,660,809	311,660,809	100.00	311,660,809	2,395,333.25	7.6857
Salamanca City	14,201,939	14,218,689	9.75	145,832,708	1,120,827.27	78.9207
Salamanca Town	29,742,712	29,742,712	44.00	67,597,073	519,531.21	17.4675
South Valley	32,604,749	32,604,749	45.00	72,454,998	556,867.79	17.0793
Yorkshire	29,242,493	29,249,893	9.00	324,998,811	2,497,845.21	85.4183
	5,581,547,125	5,581,897,905		8,069,926,340	62,020,773.01	

Tax Rate % Full Value 0.0076857057
Tax Rate % Taxable Value 0.0111117530

*** Assessment Values as of October 22, 2026

2026 Tentative Budget
Distribution of Tax Levy
& Tax Rate Calculations

Property Tax Report November 5, 2025

Property Tax Amount $60,478,867

Town	Taxable Value	Taxable Value W/ Fixed Exemptions	Equal. Rate	Full Value	Apportioned Tax	Tax Rate
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	28,901,100	28,908,500	11.00	262,804,545	2,140,743.77	74.0714
	5,271,429,826	5,271,754,126		7,424,578,949	60,478,867.03	

Tax Rate % Full Value 0.0081457639
Tax Rate % Taxable Value 0.0114729531

*** Assessment Values as of October 24, 2025

Constitutional Tax Limit

(Estimated as of 12/31/26)

EXCLUSIONS FOR DEBT SERVICE:		
Bonds		
9710.6	$4,851,057	
9710.7	1,447,504	
Net Amount of Exclusions for Debt Service for Revenue Producing Purposes	601,300	
	$6,899,861	
Less: Revenues and Debt Service Reserve Required to be Applied to Debt Service	921,877	
TOTAL EXCLUSIONS	$5,977,984	*
TAX LEVY	$62,020,773	
Add:		
Less: Sales Tax Credits to Reduce Levy	1,265,000	
NET TAX LEVY	$60,755,773	**

Full Valuation of Real Estate Taxable for County Purposes:

Year in Which Roll is Completed	Full Valuation
2026	$8,069,626,340
2025	$7,424,923,548
2024	$7,110,305,844
2023	$6,439,996,944
2022	$5,499,472,102
	$34,544,324,778

Five-Year Average	$6,908,864,956	
Tax Limit: 2% thereof	$138,177,229	
Total Exclusions	5,977,984	*
Total Taxing Power	$144,155,283	
Less: Net Tax Levy	(60,755,773)	**
TAX MARGIN	$83,339,510	
% OF TAXING POWER EXHAUSTED	42.1%	
% OF TAXING POWER EXHAUSTED, PRIOR YEAR	45.0%	

2027 Tentative Budget Compared to 2026 Adopted Budget

Department			Appropriations Increase (Decrease)	Revenues Increase (Decrease)	Tax Effect Increase (Decrease)
A	101	Legislature	24	(4)	28
A	111	Courts	21	(6)	27
A	116	District Attorney	297	184	113
A	117	Legal Defense to Indigents	160	192	(32)
A	118	Coroners	1	0	1
A	119	Assigned Counsel	154	210	(56)
A	123	County Administrator	424	162	262
A	132	Treasurer	40	68	(28)
A	133	Tax Accounts	45	230	(185)
A	135	Real Property Services	62	23	39
A	141	County Clerk	97	35	62
A	142	County Attorney	103	161	(58)
A	143	Human Resources	88	(2)	90
A	144	Risk Management	49	64	(15)
A	145	Board of Elections	32	3	29
A	146	Records Management	(34)	(34)	0
A	149	Public Works Administration	117	0	117
A	162	Buildings and Grounds	195	196	(1)
A	165	Central Communications	5	4	1
A	168	Information Services	(120)	(120)	0
A	171	Workers Compensation	(246)	(246)	0
A	175	Self-Insured Health Benefits	404	404	0
A	249	Community College Chargebacks	(55)	0	(55)
A	296	Children with Special Needs	890	907	(17)
A	298	Contract Agencies	(23)	0	(23)
A	302	E 911 System	(169)	(169)	0
A	311	Sheriff/Jail	1,491	1,771	(280)
A	314	Probation	28	17	11
A	331	STOP DWI Program	27	27	0
A	363	Weights and Measures	8	0	8
A	364	Emergency Services	82	(26)	108
A	401	Health	(4,224)	(4,250)	26
A	431	Community Services	60	170	(110)
A	432	Mental Health Association	0	0	0
A	433	Cares, Inc.	155	155	0
A	434	NYSARC/Rehab Center	4	4	0
A	435	Olean General Hospital	(157)	(157)	0
A	436	Seneca Nation of Indians	(25)	(25)	0
A	437	Housing Options Made Easy, Inc.	13	13	0
A	438	Directions in Independent Living	(9)	(9)	0
A	439	Suburban Adult Services, Inc.	0	0	0
A	440	Southern Tier Environments for Living	17	17	0
A	441	Healthy Community Alliance	0	0	0
A	442	TLC Health Network	0	0	0
A	443	Catholic Charities	1	1	0
A	444	ACT Service Provider	5	5	0
A	445	Dwyer Project	8	8	0
A	454	EMS Contract Agencies	0	0	0
A	498	Point of Entry	0	0	0
A	561	Airport Improvements	0	0	0
A	601	Social Services	2,629	870	1,759
A	631	Workforce Investment Act	(27)	(27)	0
A	642	Economic Development,Planning&Tourism	75	266	(191)
A	643	Economic Development Council	0	0	0
A	644	Dev & Ag Contract Agencies	7	7	0
A	645	Tourism Contract Agencies	33	0	33
A	651	Veterans	(19)	0	(19)
A	677	Aging	5	(20)	25
A	731	Youth Bureau	0	0	0
A	745	Museum	31	0	31
A	751	Historian	11	0	11
A	816	Refuse	109	136	(27)
A	871	Soil Conservation	30	0	30
A	873	Reforestation	(10)	0	(10)
A	876	Emergency Disaster Work	0	0	0
A	901	County General Accounts	2,526	(194)	2,720
A	970	Debt Service	(76)	160	(236)
CM	884	Maintenance Conewango Watershed	5	2	3
D	502	County Road Fund	21	136	(115)
D	970	Debt Service	691	0	691
DM	503	Road Machinery Fund	(286)	179	(465)
DM	970	Debt Service	36	36	0
EF	453	The Pines - Olean	2,023	2,084	(61)
EF	970	Debt Service	0	0	0
EI	453	The Pines - Machias	2,381	3,215	(834)
EI	970	Debt Service	0	0	0
ER	723	Onoville Marina	29	29	0
ER	970	Debt Service	0	0	0
H	504	DPW Capital Projects	0	0	0
A	133	Sales Tax	0	1,537	(1,537)
A	133	Sales Tax - Towns and Villages	688	688	0
D	502	Additional 1% Sales Tax	0	902	(902)
A		Appropriated Surplus	0	(10)	10
CM		Appropriated Surplus	0	0	0
DM		Appropriated Surplus	0	0	0
EF		Appropriated Surplus	0	(895)	895
EI		Appropriated Surplus	0	0	0
ER		Appropriated Surplus	0	0	0
V		Appropriated Surplus	0	333	(333)
		Rounding Adjustments	4	2	2
			10961	9419	1542

Position Actions within Departmental Budgets

Department Title	Action	Grade	Salary	Benefits	Total	Budgeted Positions Increased (Reduced)	Status
POSITION CREATIONS							
141 County Clerk							
PT Motor Vehicles Representative	Create	P17A-1	24,741	5,347	30,088	1	PT, Vacant
County Clerk			**24,741**	**5,347**	**30,088**	**1**	
Total Part-time Increase (Decrease)			**24,741**	**5,347**	**30,088**	**1**	
Total Full-time Increase (Decrease)			**0**	**0**	**0**	**0**	
Total Increase (Decrease)			**24,741**	**5,347**	**30,088**	**1**	
POSITION ABOLISHMENTS							
101 Legislature							
Chaplain - Legislature	Abolish	Salary	0	0	0	(1)	PT, Vacant
Legislature			**0**	**0**	**0**	**(1)**	
123 County Administration							
Medical Services Specialist	Abolish	GHC-H-35-25-4	(72,441)	(35,983)	(108,424)	(1)	FT, Occupied
Medical Billing Clerk	Abolish	GH35-14-4	(45,694)	(20,286)	(65,980)	(1)	FT, Vacant
County Administration			**(118,135)**	**(56,269)**	**(174,404)**	**(2)**	
132 Treasurer							
Assistant County Payroll Specialist	Abolish	MC3-21-4	(63,129)	(22,655)	(85,784)	(1)	FT, Vacant
Treasurer			**(63,129)**	**(22,655)**	**(85,784)**	**(1)**	

Position Actions within Departmental Budgets

Department Title	Action	Grade	Salary	Benefits	Total	Budgeted Positions Increased (Reduced)	Status
POSITION ABOLISHMENTS (continued)							
168 Information Services							
Senior Account Clerk Typist	Abolish	GH35-17-3	(48,580)	(40,307)	(88,887)	(1)	FT, Vacant
Information Services			**(48,580)**	**(40,307)**	**(88,887)**	**(1)**	
311 Sheriff							
Registered Professional Nurse	Abolish	FLHC-40-26-4	(88,328)	(53,262)	(141,590)	(1)	FT, Vacant
Registered Professional Nurse	Abolish	FLHC-40-26-4	(89,899)	(56,444)	(146,343)	(1)	FT, Vacant
Sheriff			**(178,227)**	**(109,706)**	**(287,933)**	**(2)**	
401 Health							
Home Health Aide	Abolish	GH40-15-4	(49,473)	(29,537)	(79,010)	(1)	FT, Occupied
Home Health Aide	Abolish	GH40-15-4	(49,473)	(36,010)	(85,483)	(1)	FT, Vacant
Community Health Nurses	Abolish	GHC-H-35-26-4	(74,798)	(41,775)	(116,573)	(1)	FT, Vacant
Community Health Nurses	Abolish	GHC-H-35-26-4	(74,798)	(34,897)	(109,695)	(1)	FT, Vacant
Community Health Nurses	Abolish	GHC-H-35-26-4	(74,798)	(41,515)	(116,313)	(1)	FT, Vacant
Community Health Nurses	Abolish	GHC-H-35-26-4	(75,223)	(41,601)	(116,824)	(1)	FT, Vacant
Community Health Nurses	Abolish	GHC-H-35-26-4	(75,573)	(44,846)	(120,419)	(1)	FT, Vacant
Community Health Nurses	Abolish	GHC-H-35-26-4	(75,573)	(44,586)	(120,159)	(1)	FT, Vacant
Community Health Nurses	Abolish	GHC-H-35-26-4	(74,798)	(41,515)	(116,313)	(1)	FT, Vacant
Community Health Nurses	Abolish	GHC-H-35-26-4	(74,798)	(41,515)	(116,313)	(1)	FT, Vacant
Water Resource Specialist	Abolish	GH35-26-1	0	0	0	(1)	FT, Vacant
Social Work Consultant	Abolish	N32-1	(49,302)	(10,085)	(59,387)	(1)	PT, Vacant
Health			**(748,607)**	**(407,882)**	**(1,156,489)**	**(12)**	

Position Actions within Departmental Budgets

Department Title	Action	Grade	Salary	Benefits	Total	Budgeted Positions Increased (Reduced)	Status
POSITION ABOLISHMENTS (continued)							
431 Community Services							
Dir Community MH Services	Abolish	MCDHO 6-5	(138,421)	(56,759)	(195,180)	(1)	FT, Vacant
Community Services			**(138,421)**	**(56,759)**	**(195,180)**	**(1)**	
601 Social Services							
Community Services Aide	Abolish	GH35-10-1	(38,300)	(26,004)	(64,304)	(1)	FT, Vacant
Social Services			**(38,300)**	**(26,004)**	**(64,304)**	**(1)**	
651 Veterans							
PT Veterans Service Officer	Abolish	P21-1	(25,796)	(5,654)	(31,450)	(1)	PT, Vacant
Veterans			**(25,796)**	**(5,654)**	**(31,450)**	**(1)**	
677 Aging & Youth							
Account Clerk Typist	Abolish	P14-1	0	0	0	(1)	PT, Vacant
Aging & Youth			**0**	**0**	**0**	**(1)**	
D.502 DPW Highway							
Dispatcher	Abolish	N19-2	(13,293)	(1,018)	(14,311)	(1)	PT, Occupied
Dispatcher	Abolish	N19-2	(13,293)	(1,018)	(14,311)	(1)	PT, Occupied
Engineering Technician	Abolish	GH40-21-1	(53,516)	(25,553)	(79,069)	(1)	FT, Vacant
Jr. Accountant	Abolish	GH35-21-4	(57,974)	(38,214)	(96,188)	(1)	FT, Vacant
Automotive Mechanic	Abolish	GH40-22-4	(60,824)	(38,819)	(99,643)	(1)	FT, Vacant
DPW Highway			**(198,900)**	**(104,622)**	**(303,522)**	**(5)**	

Position Actions within Departmental Budgets

Department Title	Action	Grade	Salary	Benefits	Total	Budgeted Positions Increased (Reduced)	Status
POSITION ABOLISHMENTS (continued)							
EF.453 Pines Olean							
Assistant Director of Nursing	Abolish	MCDHO 4A-1	(102,593)	(47,639)	(150,232)	(1)	FT, Vacant
Nursing Home Administrator	Abolish	MCDHO 8A-1	(136,745)	(54,600)	(191,345)	(1)	FT, Vacant
Pines Olean			**(239,338)**	**(102,239)**	**(341,577)**	**(2)**	
Total Part-time Increase (Decrease)			**(101,684)**	**(17,775)**	**(119,459)**	**(6)**	
Total Full-time Increase (Decrease)			**(1,695,749)**	**(914,322)**	**(2,610,071)**	**(24)**	
Total Increase (Decrease)			**(1,797,433)**	**(932,097)**	**(2,729,530)**	**(30)**	

Cattaraugus County
Debt Statement Summary

Statement of Indebtedness, Debt Limit, and Net Debt-Contracting Margin Prepared as of November 1, 2026.

Five-Year Average Full Valuation of Taxable Real Property			$6,290,138,089
Debt Limit -- 7% thereof			$440,309,666
Inclusions:			
Bonds	$45,651,057		
Bond Anticipation Notes	$0		
Installment Purchases	$2,254,022		
		$47,905,079	
Exclusions:			
Appropriations	$120,748		
		$120,748	
Total Net Indebtedness Subject To Debt Limit			47,784,332
Net Debt Contracting Margin			$392,525,334
Percentage of Debt Contracting Power Exhausted			10.9%

Debt Schedule as of November 1, 2026

	Appropriation Code Prin/Interest	Outstanding Balance Nov. 1, 2026	Principal Remaining To Be Pd '26	Outstanding Balance Dec. 31, 2026	Principal Due 2027	Outstanding Balance Dec. 31, 2027	Final Maturity Year	Interest Remaining To Be Pd '26	Interest Due 2027
	V.970.9710.0000.								
SERIAL BONDS:									
PUBLIC IMPROVEMENT BONDS, 2012:									
PUBLIC SAFETY COMMUNICATIONS SYSTEM	60113/70113	126000	0	126000	126000	0	2027	0	2520
FIVE POINTS LANDFILL IMPROVEMENTS	60114/70114	140000	0	140000	140000	0	2027	0	2800
PUBLIC IMPROVEMENT BONDS, 2017:									
ROOF REPLACEMENT	60128/70128	62200	0	62200	62200	0	2027	0	700
PUBLIC IMPROVEMENT BONDS, 2026:									
LVCC PARKING LOT (2024)	60148/70148	149094.73	0	149094.73	6335.53	142759.2	2043	0	5915
IT IMPROVEMENT (2025)	60150/70150	100000	0	100000	4249	95751	2043	0	3967
GENERATOR (2025)	60151/70151	475000	0	475000	20186	454814	2043	0	18842
WATERSHED (2025)	60156/70156	100000	0	100000	4249	95751	2043	0	3967
OLEAN ROOF (2026)	60159/70159	1225000	0	1225000	52055	1172945	2043	0	48592
JAIL ELEVATOR (2024)	60161/70161	93476.32	0	93476.32	3972.11	89504.21	2043	0	3708
TOTAL A (GENERAL FUND)		2470771.05	0	2470771.05	419246.64	2051524.41		0	91011
	V.970.9710.0000.								
PUBLIC IMPROVEMENT BONDS, 2012:									
HIGHWAYS, CULVERTS, & BRIDGES	60115/70115	174000	0	174000	174000	0	2027	0	3480
PUBLIC IMPROVEMENT BONDS, 2013:									
RECONSTRUCTION OF CULVERTS	60117/70117	103700	0	103700	51084	52616	2028	0	2281
RECONSTRUCTION OF BRIDGES	60118/70118	234110	0	234110	115325	118785	2028	0	5150
RECONSTRUCTION OF HIGHWAYS	60119/70119	677190	0	677190	333591	343599	2028	0	14895
PUBLIC IMPROVEMENT BONDS, 2017:									
RECONSTRUCTION OF CULVERTS	60125/70125	116400	0	116400	116400	0	2027	0	$1,310
RECONSTRUCTION OF BRIDGES	60126/70126	221400	0	221400	221400	0	2027	0	2491
RECONSTRUCTION OF HIGHWAYS	60127/70127	4210000	0	4210000	660000	3550000	2032	0	110550
PUBLIC IMPROVEMENT BONDS, 2019:									
RECONSTRUCTION OF BRIDGES ('18)	60131/70131	249300	0	249300	80600	168700	2029	0	6170
RECONSTRUCTION OF HIGHWAYS ('18)	60132/70132	305500	0	305500	98700	206800	2029	0	7562
RECONSTRUCTION OF HIGHWAYS 10 Yr ('19)	60133/70133	755200	0	755200	245700	509500	2029	0	18664
PUBLIC IMPROVEMENT BONDS, 2020:									
RECONSTRUCTION OF CULVERTS	60135/70135	171700	0	171700	27300	144400	2032	0	3161
RECONSTRUCTION OF BRIDGES	60136/70136	269400	0	269400	42800	226600	2032	0	4960
RECONSTRUCTION OF HIGHWAYS	60137/70137	1413900	0	1413900	224900	1189000	2032	0	26029
PUBLIC IMPROVEMENT BONDS, 2021:									
RECONSTRUCTION OF CULVERTS	60138/70138	370000	0	370000	71600	298400	2031	0	6684
RECONSTRUCTION OF HIGHWAYS	60139/70139	1490000	0	1490000	288400	1201600	2031	0	26916
PUBLIC IMPROVEMENT BONDS, 2022:									
RECONSTRUCTION OF CULVERTS	60140/70140	185100	0	185100	14100	171000	2037	0	7122
RECONSTRUCTION OF BRIDGES	60141/70141	158800	0	158800	12000	146800	2037	0	6112
RECONSTRUCTION OF HIGHWAYS	60142/70142	8911100	0	8911100	678900	8232200	2037	0	342866
PUBLIC IMPROVEMENT BONDS, 2023:									
RECONSTRUCTION OF CULVERTS	60143/70143	179000	0	179000	12100	166900	2038	0	6029
RECONSTRUCTION OF BRIDGES	60144/70144	240400	0	240400	16300	224100	2038	0	8096
RECONSTRUCTION OF HIGHWAYS	60145/70145	2385600	0	2385600	161600	2224000	2038	0	80339

Debt Schedule as of November 1, 2026

(Page 2)

	Appropriation Code Prin/Interest	Outstanding Balance Nov. 1, 2026	Principal Remaining To Be Pd '26	Outstanding Balance Dec. 31, 2026	Principal Due 2027	Outstanding Balance Dec. 31, 2027	Final Maturity Year	Interest Remaining To Be Pd '26	Interest Due 2027
PUBLIC IMPROVEMENT BONDS, 2026:									
RECONSTRUCTION OF BRIDGES (2024)	60146/70146	1270000	0	1270000	53967	1216033	2043	0	50377
RECONSTRUCTION OF HIGHWAYS (2024)	60147/70147	3200000	0	3200000	135982	3064018	2043	0	126934
RECONSTRUCTION OF CULVERTS (2024)	60149/70149	1168852	0	1168852	49669	1119183	2043	0	46365
RECONSTRUCTION OF BRIDGES (2025)	60153/70153	398463	0	398463	16932	381531	2043	0	15806
RECONSTRUCTION OF CULVERTS (2025)	60154/70154	383765	0	383765	16308	367457	2043	0	15223
RECONSTRUCTION OF HIGHWAYS (2025)	60155/70155	2763521	0	2763521	117433	2646088	2043	0	109620
RECONSTRUCTION OF BRIDGES (2026)	60157/70157	1567620	0	1567620	66615	1501005	2043	0	62183
RECONSTRUCTION OF HIGHWAYS (2026)	60158/70158	3426467	0	3426467	145605	3280862	2043	0	135917
RECONSTRUCTION OF CULVERTS (2026)	60160/70160	334369	0	334369	14209	320160	2043	0	13264
TOTAL D (COUNTY ROAD FUND)		37334857	0	37334857	4263520	33071337		0	1266556
	V.970.9710.0000.								
PUBLIC IMPROVEMENT BONDS, 2019:									
FRANKLINVILLE HIGHWAY BARN	60129/70129	2510000	0	2510000	150000	2360000	2040	0	72863
PUBLIC IMPROVEMENT BONDS, 2026:									
DPW ROOF (2025)	60152/70152	150000	0	150000	6374	143626	2043	0	5950
DPW PARKING LOT (2024)	60162/70162	280428.95	0	280428.95	11916.36	268512.59	2043	0	11124
TOTAL DM (ROAD MACHINERY FUND)		2940428.95	0	2940428.95	168290.36	2772138.59		0	89937
	EI.970.9710.0000.								
PUBLIC IMPROVEMENT REFUNDING BONDS, 2011:									
CONSTRUCTION NEW FACILITY	63004/73004	2905000	0	2905000	495000	2410000	2032	0	106300
TOTAL EI (MACHIAS HOME & INFIRMARY)		2905000	0	2905000	495000	2410000		0	106300
TOTAL SERIAL BONDS		45651057	0	45651057	5346057	40305000	0	0	1553804

	OUTSTANDING BALANCE NOV. 1, 2026
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	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 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	4,000	4,000	4,000	4,000	0
***** Account Total:	4,000	4,000	4,000	4,000	0
Departmental Revenue:	4,000	4,000	4,000	4,000	0
Appropriation					
1010 Legislature					
0000 Core Program					
11000 - Full Time Wages	274,208	273,200	218,901	273,200	273,200
12000 - Part Time Wages	2,294	1,917	4,585	5,136	2,295
13000 - Overtime	0	0	18	0	0
43002 - Telephone Shared Service	1,134	1,165	352	1,217	1,217
43003 - Information Services Shared Service	9,618	7,371	3,388	6,911	6,911
43004 - Insurance Shared Service	5,197	5,351	2,651	5,331	5,331
43005 - Records Management Shared Service	788	771	547	635	635
43006 - Maintenance Shared Service	45,146	47,616	35,593	48,129	48,129
44101 - Telephone	688	500	475	1,217	717
45310 - Copy Machine Lease	634	500	306	500	500
46101 - Employee Meal Reimbursements	2,079	1,800	418	1,800	1,800
46102 - Employee Mileage Reimbursements	19,053	18,000	10,936	18,000	18,000
46103 - Employee Other Travel Expenses	5,296	6,000	3,236	6,000	6,000
47001 - Postage	1,102	1,000	697	1,000	1,000
47002 - Office Supplies	1,144	1,100	847	1,100	1,100
47006 - Operating Supplies	0	180	885	180	180
48001 - Advertising	2,127	1,600	921	1,600	1,600
81000 - FICA	18,484	21,057	14,753	21,306	21,087
82000 - Retirement	27,982	28,015	23,139	33,870	33,251
83000 - Health Insurance	127,091	149,493	120,604	168,457	167,802
84000 - Dental Insurance	4,170	4,277	3,455	4,288	4,277
85000 - Workers Compensation	4,215	3,622	3,622	3,289	3,289
***** Account Total:	552,450	574,535	450,329	603,166	598,321
1920 County Associations					

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
0000 Core Program					
48002 - Dues	12,817	13,105	13,215	13,562	13,562
***** Account Total:	12,817	13,105	13,215	13,562	13,562
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:	573,267	595,640	471,544	624,728	619,883

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

Departmental Appropriation:	573,267	595,640	471,544	624,728	619,883
Departmental Revenue:	4,000	4,000	4,000	4,000	0
Departmental Net Levy:	569,267	591,640	467,544	620,728	619,883

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
111 Courts					
Revenue					
0000 Unallocated					
0000 Core Program					
3021 - State Aid, Court Facilities	103,040	124,637	-73	100,586	118,812
3389.01 - State Aid, Other Public Safety, OCA Miscellaneous Expenses	13,910	13,500	9,002	13,500	13,500
***** Account Total:	116,950	138,137	8,929	114,086	132,312
Departmental Revenue:	116,950	138,137	8,929	114,086	132,312
Appropriation					
1110 County Court					
0000 Core Program					
43003 - Information Services Shared Service	185	196	90	204	204
43004 - Insurance Shared Service	1,741	1,912	947	2,529	2,529
43005 - Records Management Shared Service	16,537	17,520	12,433	14,439	14,439
43006 - Maintenance Shared Service	81,927	86,406	64,590	102,331	102,331
47001 - Postage	2,189	2,300	1,651	2,300	2,300
***** Account Total:	102,579	108,334	79,711	121,803	121,803
1140 Family Court					
0000 Core Program					
43004 - Insurance Shared Service	2,673	2,937	1,455	3,884	3,884
43005 - Records Management Shared Service	14,247	13,952	9,901	11,498	11,498
43006 - Maintenance Shared Service	167,437	164,542	116,740	171,330	171,330
47001 - Postage	10,953	11,000	7,954	11,000	11,000
***** Account Total:	195,310	192,431	136,050	197,712	197,712
1145 Surrogate Court					
0000 Core Program					
43004 - Insurance Shared Service	1,177	1,293	641	1,710	1,710
43006 - Maintenance Shared Service	57,517	60,661	45,345	61,666	61,666
47001 - Postage	0	0	50	0	0
***** Account Total:	58,694	61,954	46,036	63,376	63,376
1155 Commissioner of Jurors					
0000 Core Program					
43004 - Insurance Shared Service	144	158	78	209	209
43006 - Maintenance Shared Service	7,060	7,447	5,566	7,570	7,570
47001 - Postage	108	100	40	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
***** Account Total:	7,312	7,705	5,684	7,779	7,779
Departmental Appropriation:	363,895	370,424	267,481	390,670	390,670

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

Departmental Appropriation:	363,895	370,424	267,481	390,670	390,670
Departmental Revenue:	116,950	138,137	8,929	114,086	132,312
Departmental Net Levy:	246,945	232,287	258,552	276,584	258,358

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
116 District Attorney					
Revenue					
1165 District Attorney					
0000 Core Program					
2625 - Forfeiture of Crime Proceeds	0	0	1,208	10,000	10,000
3030 - State Aid, District Attorney Salary	72,189	72,189	72,189	72,189	72,189
3389.02 - State Aid, Other Public Safety, Aid to Prosecution	318,264	310,958	80,175	318,753	318,753
3389.20 - State Aid, Other Public Safety, DCJS Discovery Reform Grant	386,630	386,630	460,579	474,561	474,561
3389.24 - State Aid, Other Public Safety, OVS Victim Services Grant	0	54,693	0	132,966	132,966
***** Account Total:	777,083	824,470	614,151	1,008,469	1,008,469
Departmental Revenue:	777,083	824,470	614,151	1,008,469	1,008,469
Appropriation					
1120 Special Prosecutor					
0000 Core Program					
41201 - Legal Services	62,511	30,000	67,752	30,000	30,000
***** Account Total:	62,511	30,000	67,752	30,000	30,000
1165 District Attorney					
0000 Core Program					
11000 - Full Time Wages	846,897	1,223,415	1,044,494	1,417,084	1,417,084
12000 - Part Time Wages	6,123	17,658	20,230	37,862	37,862
13000 - Overtime	24,447	20,000	17,080	20,000	20,000
14000 - Pay-in-Lieu of Benefit Hours	18,969	7,637	34,501	12,951	12,951
20006 - Computer Equipment/Software	2,294	3,000	4,213	4,978	0
41206 - Transcripts	791	1,000	954	1,000	1,000
41233 - Professional Services	40,421	40,000	19,615	40,000	40,000
41603 - Contracted Services	374	1,310	592	1,593	1,593
43002 - Telephone Shared Service	1,255	1,311	397	2,019	2,019
43003 - Information Services Shared Service	22,946	23,690	10,890	26,091	26,091
43004 - Insurance Shared Service	13,274	14,042	6,956	14,558	14,558
43005 - Records Management Shared Service	17,890	17,520	12,433	14,439	14,439
43006 - Maintenance Shared Service	20,837	44,951	33,602	45,696	45,696
44101 - Telephone	774	950	546	950	950
45201 - Outside Vehicle Repair	2	1,000	60	1,000	1,000
45202 - Equipment Repair and Maintenance	0	200	1,173	500	500
45305 - Leased Vehicle and Gas Charges	0	0	0	5,000	5,000

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
45310 - Copy Machine Lease	1,110	1,500	255	1,500	1,500
45401 - Small Equipment/Tools	461	1,200	3,248	1,100	0
46101 - Employee Meal Reimbursements	100	500	331	500	500
46102 - Employee Mileage Reimbursements	17,457	15,000	8,330	25,000	25,000
46103 - Employee Other Travel Expenses	2,174	3,500	1,156	3,500	3,500
46106 - Training	500	750	948	1,000	1,000
46108 - Cellular Phone Charges	3,233	5,000	3,379	5,500	5,500
46113 - Background Checks and Fingerprints	89	0	555	200	200
47001 - Postage	565	750	376	750	750
47002 - Office Supplies	7,673	7,500	7,671	8,500	8,500
47011 - Law Books	29,593	24,000	30,228	40,000	40,000
48002 - Dues	1,515	2,000	1,670	4,340	4,340
48204 - Witnesses	1,969	2,000	144	2,000	2,000
48207 - Extraditions	13,974	6,000	1,939	6,000	6,000
48208 - Special Investigations	475	0	0	0	0
48329 - DA Investigator	349,500	361,502	184,412	336,882	336,882
63001 - Capital Lease Principal	54	9,182	6,189	15,409	15,409
73001 - Capital Lease Interest	110	2,433	1,186	3,359	3,359
81000 - FICA	63,527	94,032	80,076	110,917	110,917
82000 - Retirement	140,318	167,647	135,039	198,361	198,361
83000 - Health Insurance	134,739	230,795	160,205	247,078	247,078
84000 - Dental Insurance	2,085	3,214	2,677	3,948	3,948
85000 - Workers Compensation	12,639	12,596	12,596	10,637	10,637
***** Account Total:	1,801,154	2,368,785	1,850,346	2,672,202	2,666,124
Departmental Appropriation:	1,863,665	2,398,785	1,918,098	2,702,202	2,696,124

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

Departmental Appropriation:	1,863,665	2,398,785	1,918,098	2,702,202	2,696,124
Departmental Revenue:	777,083	824,470	614,151	1,008,469	1,008,469
Departmental Net Levy:	1,086,582	1,574,315	1,303,947	1,693,733	1,687,655

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
117 Legal Defense to Indigents					
Revenue					
1170 Public Defender					
1177 Counsel at Arraignment Grant					
3025 - State Aid, Indigent Legal Services Fund	156,874	249,125	-40,377	240,130	240,130
1178 ILS Enhancements 3/6/9					
3025 - State Aid, Indigent Legal Services Fund	10,651	0	0	0	0
1179 Caseload Reduction Grant					
3025 - State Aid, Indigent Legal Services Fund	-1,060	0	0	0	0
1180 ILS Enhancements 4/7					
3025 - State Aid, Indigent Legal Services Fund	137,163	0	0	0	0
1181 ILS Grants					
3025 - State Aid, Indigent Legal Services Fund	52,594	322,932	0	457,315	457,315
1183 Hurrell-Harring Public Defender					
3025 - State Aid, Indigent Legal Services Fund	1,830,536	2,859,745	0	2,859,745	2,859,745
1187 2nd Quality Improve and CR Grant					
3025 - State Aid, Indigent Legal Services Fund	100,854	250,000	0	250,815	250,815
1188 DCJS Aid to Defense					
3089.12 - State Aid, Other, DCJS Discovery Reform Grant	31,515	98,344	345,874	0	131,196
3089.13 - State Aid, Other, DCJS Supplemental Funding	19,433	98,343	569,698	0	131,196
***** Account Total:	2,338,560	3,878,489	875,195	3,808,005	4,070,397
Departmental Revenue:	2,338,560	3,878,489	875,195	3,808,005	4,070,397
Appropriation					
1170 Public Defender					
0000 Core Program					
11000 - Full Time Wages	696,062	590,551	560,196	704,210	565,835
13000 - Overtime	21,255	7,284	10,710	4,239	4,239
14000 - Pay-in-Lieu of Benefit Hours	26,269	20,047	17,084	23,677	17,644
20006 - Computer Equipment/Software	3,039	0	0	0	0
41206 - Transcripts	3,467	1,500	443	1,500	1,500
41233 - Professional Services	155	3,000	2,350	3,000	3,000
41615 - Cleaning Services Contracted	15,849	16,317	10,721	16,752	16,752
41626 - Shredding Services	527	900	416	900	900
43002 - Telephone Shared Service	1,572	1,573	476	2,828	1,573
43003 - Information Services Shared Service	25,305	25,305	11,632	55,091	25,305

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
43004 - Insurance Shared Service	10,555	10,556	5,229	32,469	10,556
43005 - Records Management Shared Service	5,891	5,170	3,669	4,226	4,226
44101 - Telephone	948	1,100	727	1,100	1,100
44102 - Heat	3,190	3,600	2,428	3,800	3,800
44103 - Electric	5,357	5,200	3,415	5,400	5,400
44203 - Office Rental	61,438	61,439	51,199	61,440	61,440
45305 - Leased Vehicle and Gas Charges	77	0	318	500	500
45310 - Copy Machine Lease	295	700	178	700	700
45401 - Small Equipment/Tools	1,734	210	171	815	815
46101 - Employee Meal Reimbursements	246	750	168	500	500
46102 - Employee Mileage Reimbursements	2,228	7,500	5,022	7,800	7,800
46103 - Employee Other Travel Expenses	892	2,500	2,584	3,000	3,000
46106 - Training	1,594	1,500	654	1,500	1,500
46108 - Cellular Phone Charges	4,065	5,000	2,223	5,500	5,500
47001 - Postage	3,477	4,000	2,916	3,000	3,000
47002 - Office Supplies	8,089	6,000	6,347	6,000	6,000
47007 - Printing	1,044	2,000	643	1,500	1,500
47011 - Law Books	10,000	10,000	7,747	10,000	10,000
47019 - Demonstrative Evidence	0	250	0	0	0
48002 - Dues	1,310	2,125	1,706	1,715	1,715
48005 - Notary License Fees	120	120	120	120	120
48213 - Client Activity Expenditures	0	2,000	1,854	2,000	2,000
81000 - FICA	57,619	47,275	44,836	56,015	44,966
82000 - Retirement	120,798	103,169	101,386	127,602	103,121
83000 - Health Insurance	136,591	135,792	115,235	168,751	139,647
84000 - Dental Insurance	2,404	2,083	1,664	2,106	1,728
85000 - Workers Compensation	13,359	12,342	12,342	8,824	8,824
87000 - Employee Tuition Reimbursement	900	0	0	0	0
1177 Counsel at Arraignment Grant					
11000 - Full Time Wages	76,171	113,720	92,828	116,862	116,862
13000 - Overtime	57	2,845	506	3,649	3,649
14000 - Pay-in-Lieu of Benefit Hours	4,266	4,267	4,266	4,267	4,267
20005 - Office Furnishings	0	0	0	2,000	2,000
20006 - Computer Equipment/Software	429	3,929	5,724	6,600	6,600

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
41404 - Internet Contracts	960	1,500	640	1,500	1,500
41406 - Contracted Computer Services	0	9,357	0	5,000	5,000
45202 - Equipment Repair and Maintenance	0	1,000	0	2,265	2,265
45203 - Software Licenses and Maintenance	8,186	9,000	6,446	9,000	9,000
45401 - Small Equipment/Tools	187	650	578	450	450
46101 - Employee Meal Reimbursements	0	200	0	0	0
46102 - Employee Mileage Reimbursements	759	10,000	604	4,000	4,000
46103 - Employee Other Travel Expenses	0	4,000	0	4,000	4,000
46106 - Training	0	13,000	0	4,000	4,000
46108 - Cellular Phone Charges	999	2,000	901	2,000	2,000
47002 - Office Supplies	0	15,000	223	4,000	4,000
47011 - Law Books	0	10,000	0	3,000	3,000
48002 - Dues	40	40	40	40	40
48005 - Notary License Fees	0	60	60	60	60
81000 - FICA	6,016	9,245	7,046	9,547	9,547
82000 - Retirement	9,481	15,716	12,550	16,996	16,996
83000 - Health Insurance	7,276	22,023	26,668	39,298	39,298
84000 - Dental Insurance	293	541	491	641	641
85000 - Workers Compensation	1,377	1,032	1,032	955	955
1178 ILS Enhancements 3/6/9					
40401.1 - Assigned Counsel, Legal Aid of WNY, Inc.	-122,960	0	0	0	0
1179 Caseload Reduction Grant					
41404 - Internet Contracts	80	0	0	0	0
1180 ILS Enhancements 4/7					
11000 - Full Time Wages	20,185	0	0	0	0
40401.2 - Assigned Counsel, Regional Appellate Defender	35,000	0	0	0	0
41404 - Internet Contracts	1,191	0	0	0	0
48002 - Dues	500	0	0	0	0
81000 - FICA	1,637	0	0	0	0
82000 - Retirement	2,685	0	0	0	0
83000 - Health Insurance	3,182	0	0	0	0
84000 - Dental Insurance	58	0	0	0	0
85000 - Workers Compensation	328	0	0	0	0
1181 ILS Grants					

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
11000 - Full Time Wages	87,010	107,013	85,336	129,941	133,972
13000 - Overtime	10	2,930	52	0	0
20006 - Computer Equipment/Software	650	2,500	1,400	8,400	8,400
40401.1 - Assigned Counsel, Legal Aid of WNY, Inc.	-91,592	54,093	27,046	63,108	63,108
40401.2 - Assigned Counsel, Regional Appellate Defender	0	35,000	17,500	35,000	35,000
41233 - Professional Services	0	0	0	98,374	98,374
41404 - Internet Contracts	1,387	736	1,560	2,220	2,220
44203 - Office Rental	5,535	5,535	4,612	5,544	5,544
45305 - Leased Vehicle and Gas Charges	0	0	0	1,200	1,559
45401 - Small Equipment/Tools	506	3,600	0	900	900
46101 - Employee Meal Reimbursements	100	2,000	0	1,000	1,000
46102 - Employee Mileage Reimbursements	227	5,500	0	9,000	9,000
46103 - Employee Other Travel Expenses	60	5,500	354	5,000	5,000
46106 - Training	565	10,000	0	9,000	9,000
46108 - Cellular Phone Charges	529	10,000	300	1,400	1,400
47002 - Office Supplies	21	31,397	365	28,100	23,193
47007 - Printing	0	2,000	0	2,000	2,000
48002 - Dues	0	0	500	500	500
48005 - Notary License Fees	0	0	60	60	60
81000 - FICA	6,468	8,419	6,383	9,949	10,257
82000 - Retirement	16,745	20,923	16,512	24,846	25,414
83000 - Health Insurance	9,565	13,981	11,434	20,024	19,677
84000 - Dental Insurance	351	400	327	476	464
85000 - Workers Compensation	1,205	1,405	1,405	1,273	1,273
1183 Hurrell-Harring Public Defender					
11000 - Full Time Wages	1,185,179	1,266,469	1,068,356	1,315,468	1,315,468
13000 - Overtime	16,854	17,095	6,069	14,477	14,477
14000 - Pay-in-Lieu of Benefit Hours	30,485	12,066	19,246	27,101	27,101
20005 - Office Furnishings	3,664	0	3,845	4,000	4,000
20006 - Computer Equipment/Software	858	17,500	7,379	8,400	8,400
40401.2 - Assigned Counsel, Regional Appellate Defender	35,000	35,000	17,500	35,000	35,000
40607 - Provision for Hurrell-Harring	0	665,887	0	549,176	549,176
41206 - Transcripts	17	10,000	0	10,000	10,000
41233 - Professional Services	29,245	75,400	29,215	75,500	75,500

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
41404 - Internet Contracts	6,260	9,000	4,444	9,000	9,000
41406 - Contracted Computer Services	23,660	25,000	0	26,000	26,000
44102 - Heat	1,873	4,000	1,013	6,080	6,080
44103 - Electric	2,069	4,000	2,098	6,080	6,080
44203 - Office Rental	25,031	25,031	20,859	25,032	25,032
44401 - Building Repair/Maintenance	237	7,000	184	5,000	5,000
45202 - Equipment Repair and Maintenance	0	2,000	0	2,000	2,000
45203 - Software Licenses and Maintenance	1,619	10,000	135	5,000	5,000
45401 - Small Equipment/Tools	921	850	3,208	2,300	2,300
46101 - Employee Meal Reimbursements	468	1,000	0	1,000	1,000
46102 - Employee Mileage Reimbursements	18,395	18,000	11,011	20,000	20,000
46103 - Employee Other Travel Expenses	598	2,000	427	3,000	3,000
46106 - Training	13,288	15,000	315	15,000	15,000
46108 - Cellular Phone Charges	9,041	10,000	5,450	10,000	10,000
47002 - Office Supplies	8,483	25,000	7,273	25,000	25,000
47011 - Law Books	17,311	15,000	17,454	25,000	25,000
48002 - Dues	1,125	1,225	1,225	525	525
48213 - Client Activity Expenditures	3,482	35,400	2,055	25,000	25,000
81000 - FICA	86,814	99,135	77,441	103,832	103,832
82000 - Retirement	165,909	199,848	160,813	217,426	217,426
83000 - Health Insurance	172,595	232,405	186,785	269,299	269,299
84000 - Dental Insurance	4,294	4,973	3,666	4,424	4,424
85000 - Workers Compensation	14,722	14,461	14,461	14,625	14,625
1187 2nd Quality Improve and CR Grant					
11000 - Full Time Wages	49,319	135,848	41,171	122,315	134,408
13000 - Overtime	768	1,918	103	1,983	1,983
20006 - Computer Equipment/Software	0	0	0	4,500	4,500
40401.1 - Assigned Counsel, Legal Aid of WNY, Inc.	25,090	47,640	0	34,000	34,000
41404 - Internet Contracts	491	662	320	700	700
45202 - Equipment Repair and Maintenance	0	0	0	26,772	12,048
45401 - Small Equipment/Tools	0	0	0	2,400	2,400
46102 - Employee Mileage Reimbursements	0	0	0	3,000	3,000
46103 - Employee Other Travel Expenses	0	0	0	3,000	3,000
46106 - Training	501	0	0	5,000	5,000

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
46108 - Cellular Phone Charges	519	1,000	300	1,000	1,000
47002 - Office Supplies	0	0	0	5,000	5,000
47011 - Law Books	0	0	0	1,500	1,500
48002 - Dues	0	0	0	250	250
81000 - FICA	3,566	10,540	3,105	9,511	10,436
82000 - Retirement	6,249	18,583	5,434	17,252	18,958
83000 - Health Insurance	14,068	33,150	145	11,519	11,519
84000 - Dental Insurance	283	582	261	519	519
85000 - Workers Compensation	0	77	77	594	594
1188 DCJS Aid to Defense					
11000 - Full Time Wages	0	102,702	0	0	138,378
14000 - Pay-in-Lieu of Benefit Hours	0	3,452	0	0	6,034
20006 - Computer Equipment/Software	0	2,258	3,703	0	0
43002 - Telephone Shared Service	1,071	1,183	358	0	1,255
43003 - Information Services Shared Service	31,515	26,051	11,975	0	29,786
43004 - Insurance Shared Service	18,362	18,679	9,253	0	21,913
81000 - FICA	0	8,124	0	0	11,052
82000 - Retirement	0	16,486	0	0	24,484
83000 - Health Insurance	0	17,415	0	0	29,111
84000 - Dental Insurance	0	337	0	0	379
***** Account Total:	3,376,745	4,977,347	3,072,690	5,136,585	5,136,603
Departmental Appropriation:	3,376,745	4,977,347	3,072,690	5,136,585	5,136,603

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

Departmental Appropriation:	3,376,745	4,977,347	3,072,690	5,136,585	5,136,603
Departmental Revenue:	2,338,560	3,878,489	875,195	3,808,005	4,070,397
Departmental Net Levy:	1,038,185	1,098,858	2,197,495	1,328,580	1,066,206

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
118 Coroners					
Revenue					
1185 Coroners					
0000 Core Program					
3035 - State Aid, Coroner/Medical Examiner Reimb Fees	750	0	0	0	0
***** Account Total:	750	0	0	0	0
Departmental Revenue:	750	0	0	0	0
Appropriation					
1185 Coroners					
0000 Core Program					
11000 - Full Time Wages	2,125	2,550	850	0	0
12000 - Part Time Wages	55,508	55,508	44,832	56,358	56,358
41216 - Physician Services	17,000	19,000	13,000	19,000	19,000
41218 - Autopsy/Toxicology Services	139,534	140,000	98,144	140,000	140,000
43003 - Information Services Shared Service	1,640	1,641	754	1,483	1,483
43004 - Insurance Shared Service	811	820	406	845	845
44209 - Facility Use Charges	23,800	22,000	16,800	23,000	23,000
46102 - Employee Mileage Reimbursements	98	1,000	0	500	500
46103 - Employee Other Travel Expenses	1,649	1,600	889	1,600	1,600
48002 - Dues	450	440	450	450	450
81000 - FICA	3,951	4,446	3,115	4,317	4,317
82000 - Retirement	10,719	11,477	8,416	12,354	8,633
83000 - Health Insurance	30,414	34,117	27,553	39,339	39,339
84000 - Dental Insurance	329	329	265	329	329
85000 - Workers Compensation	798	767	767	684	684
1186 Funeral Directors					
41601 - Transportation	20,000	19,000	13,796	19,000	19,000
47020 - Body Bags	4,700	4,000	3,240	4,000	4,000
48103 - Non-Employee Mileage/Travel	4,773	4,300	2,715	4,300	4,300
***** Account Total:	318,299	322,995	235,992	327,559	323,838
Departmental Appropriation:	318,299	322,995	235,992	327,559	323,838

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
---------- DEPARTMENTAL SUMMARY ----------					
Departmental Appropriation:	318,299	322,995	235,992	327,559	323,838
Departmental Revenue:	750	0	0	0	0
Departmental Net Levy:	317,549	322,995	235,992	327,559	323,838

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
119 Assigned Counsel					
Revenue					
1171 Assigned Counsel					
0000 Core Program					
3025 - State Aid, Indigent Legal Services Fund	446,543	459,638	241,185	437,872	437,872
***** Account Total:	446,543	459,638	241,185	437,872	437,872
1183 Hurrell-Harring Assigned Counsel					
0000 Core Program					
3025 - State Aid, Indigent Legal Services Fund	577,170	630,085	0	796,827	861,868
***** Account Total:	577,170	630,085	0	796,827	861,868
Departmental Revenue:	1,023,713	1,089,723	241,185	1,234,699	1,299,740
Appropriation					
1171 Assigned Counsel					
1171 Misdemeanors/Violations					
40401 - Assigned Counsel	324,508	385,323	395,403	449,734	449,734
1172 Family Court					
40401 - Assigned Counsel	691,929	630,708	407,025	572,387	572,387
40401.1 - Assigned Counsel, Legal Aid of WNY, Inc.	454,638	463,731	347,798	473,006	473,006
1173 Other Criminal					
40401 - Assigned Counsel	390,743	522,954	362,975	481,467	441,467
1174 Appeals					
40401 - Assigned Counsel	36,782	35,000	8,650	30,000	30,000
1176 Other Expenses					
11000 - Full Time Wages	15,135	14,271	0	0	14,671
12000 - Part Time Wages	630	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	16,346	8,173	0	8,173	8,173
40402 - Assigned Counsel, Other Expenses	10,495	22,000	4,421	15,000	15,000
44101 - Telephone	0	0	5	0	0
47001 - Postage	0	0	28	0	0
81000 - FICA	1,080	1,718	0	626	1,749
83000 - Health Insurance	1,197	0	0	210	0
84000 - Dental Insurance	0	0	0	7	0
85000 - Workers Compensation	408	237	237	381	381
***** Account Total:	1,943,891	2,084,115	1,526,542	2,030,991	2,006,568
1183 Hurrell-Harring Assigned Counsel					

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
1171 Misdemeanors/Violations					
40401.5 - Assigned Counsel, Hurrell-Harring	70,000	35,000	0	60,000	60,000
1173 Other Criminal					
40401 - Assigned Counsel	0	65,000	0	90,000	0
40401.4 - Assigned Counsel, Second Chair Program	0	50,000	3,034	75,000	75,000
40401.5 - Assigned Counsel, Hurrell-Harring	130,000	0	0	0	90,000
1175 Professional Services					
41233 - Professional Services	35,838	83,000	35,909	136,000	136,000
1176 Other Expenses					
11000 - Full Time Wages	188,903	191,124	164,119	205,195	190,524
12000 - Part Time Wages	54,600	54,600	43,470	54,600	54,600
40607 - Provision for Hurrell-Harring	0	36,000	0	0	64,900
43002 - Telephone Shared Service	131	135	41	139	139
43003 - Information Services Shared Service	6,746	7,117	3,272	6,700	6,700
43004 - Insurance Shared Service	3,367	3,391	1,680	4,073	4,073
43006 - Maintenance Shared Service	2,278	1,390	985	1,447	1,447
44101 - Telephone	26	30	17	30	30
45203 - Software Licenses and Maintenance	500	5,000	500	30,000	30,000
45401 - Small Equipment/Tools	402	0	575	0	0
46106 - Training	5,544	19,000	2,694	23,200	23,200
46108 - Cellular Phone Charges	375	400	281	400	400
47001 - Postage	62	100	240	1,000	1,000
47002 - Office Supplies	194	2,235	766	1,235	1,235
47049 - Clients Miscellaneous Expense	59	1,000	673	11,000	11,000
48002 - Dues	575	1,000	75	900	900
48103 - Non-Employee Mileage/Travel	46,528	35,000	39,887	70,000	70,000
81000 - FICA	19,777	18,800	15,711	19,878	18,755
82000 - Retirement	7,621	8,512	6,800	8,812	8,812
83000 - Health Insurance	6,546	8,755	6,599	9,381	9,935
84000 - Dental Insurance	325	329	248	311	329
85000 - Workers Compensation	2,867	3,167	3,167	2,889	2,889
***** Account Total:	583,264	630,085	330,743	812,190	861,868
Departmental Appropriation:	2,527,155	2,714,200	1,857,285	2,843,181	2,868,436

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
---------- DEPARTMENTAL SUMMARY ----------					
Departmental Appropriation:	2,527,155	2,714,200	1,857,285	2,843,181	2,868,436
Departmental Revenue:	1,023,713	1,089,723	241,185	1,234,699	1,299,740
Departmental Net Levy:	1,503,442	1,624,477	1,616,100	1,608,482	1,568,696

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
123 County Administrator					
Revenue					
1231 Centralized Finance					
0000 Core Program					
1380 - Centralized Finance Chargebacks	0	422,134	190,378	369,494	369,494
1240 Finance Shared Services					
1380 - Centralized Finance Chargebacks	0	0	0	0	214,374
***** Account Total:	0	422,134	190,378	369,494	583,868
Departmental Revenue:	0	422,134	190,378	369,494	583,868
Appropriation					
1230 Administrator					
0000 Core Program					
11000 - Full Time Wages	497,737	600,557	566,805	617,349	617,349
12000 - Part Time Wages	961	0	111	0	0
13000 - Overtime	796	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	183,766	9,247	27,888	11,493	11,493
20006 - Computer Equipment/Software	595	0	3,239	0	0
41603 - Contracted Services	300	315	246	420	420
43001 - Fleet Maintenance	921	1,796	593	1,418	1,418
43002 - Telephone Shared Service	2,136	2,229	674	2,298	2,298
43003 - Information Services Shared Service	17,227	16,346	7,514	20,163	20,163
43004 - Insurance Shared Service	9,475	9,688	4,799	12,319	12,319
43005 - Records Management Shared Service	1,222	1,175	834	968	968
43006 - Maintenance Shared Service	34,528	38,134	28,150	49,917	49,917
44101 - Telephone	1,018	800	933	1,330	1,330
45305 - Leased Vehicle and Gas Charges	24	150	47	150	150
45310 - Copy Machine Lease	361	300	616	300	300
45401 - Small Equipment/Tools	891	0	841	0	0
46101 - Employee Meal Reimbursements	201	100	384	300	300
46102 - Employee Mileage Reimbursements	393	150	733	500	500
46103 - Employee Other Travel Expenses	3,055	1,750	2,646	1,500	1,500
46106 - Training	4,211	2,000	2,120	2,000	2,000
46108 - Cellular Phone Charges	1,065	1,250	812	1,250	1,250
47001 - Postage	210	50	713	100	100
47002 - Office Supplies	4,140	2,000	3,328	2,000	2,000

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
48002 - Dues	2,820	850	820	850	850
63001 - Capital Lease Principal	3,680	3,066	2,978	0	0
73001 - Capital Lease Interest	336	280	170	0	0
81000 - FICA	44,035	45,042	44,067	47,063	47,063
82000 - Retirement	91,198	118,570	108,347	129,502	129,502
83000 - Health Insurance	37,592	34,927	47,645	40,149	40,149
84000 - Dental Insurance	888	987	1,025	987	987
85000 - Workers Compensation	9,032	8,521	8,521	9,115	9,115
***** Account Total:	954,814	900,280	867,599	953,441	953,441
1231 Centralized Finance					
0000 Core Program					
11000 - Full Time Wages	0	281,530	238,812	225,471	225,471
13000 - Overtime	0	0	6,826	0	0
14000 - Pay-in-Lieu of Benefit Hours	0	0	7,074	0	0
20006 - Computer Equipment/Software	0	0	3,634	0	0
45401 - Small Equipment/Tools	0	0	289	0	0
46102 - Employee Mileage Reimbursements	0	0	41	0	0
47001 - Postage	0	0	149	0	0
47002 - Office Supplies	0	20,000	243	20,000	20,000
48005 - Notary License Fees	0	0	60	0	0
81000 - FICA	180	21,541	18,323	17,251	17,251
82000 - Retirement	340	42,668	37,628	37,753	37,753
83000 - Health Insurance	0	54,664	50,949	67,728	67,728
84000 - Dental Insurance	0	1,731	1,458	1,291	1,291
87000 - Employee Tuition Reimbursement	0	0	900	0	0
1240 Finance Shared Services					
11000 - Full Time Wages	0	0	0	121,284	257,703
14000 - Pay-in-Lieu of Benefit Hours	0	0	0	0	1,572
81000 - FICA	0	0	0	9,280	19,838
82000 - Retirement	0	0	0	17,117	42,724
83000 - Health Insurance	0	0	0	59,068	98,628
84000 - Dental Insurance	0	0	0	658	1,316
***** Account Total:	520	422,134	366,386	576,901	791,275
1320 Auditor					

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
0000 Core Program					
11000 - Full Time Wages	54,428	57,373	45,965	57,373	57,373
13000 - Overtime	336	0	78	0	0
14000 - Pay-in-Lieu of Benefit Hours	1,023	1,091	1,091	0	0
43006 - Maintenance Shared Service	2,741	2,890	2,161	3,757	3,757
44101 - Telephone	76	60	53	0	0
47001 - Postage	240	300	30	150	150
47002 - Office Supplies	0	25	0	25	25
81000 - FICA	4,122	4,473	3,485	4,390	4,390
82000 - Retirement	10,468	11,767	9,446	12,489	12,489
83000 - Health Insurance	8,066	8,976	7,165	10,156	10,156
84000 - Dental Insurance	330	329	262	329	329
85000 - Workers Compensation	730	706	706	662	662
***** Account Total:	82,560	87,990	70,442	89,331	89,331
Departmental Appropriation:	1,037,894	1,410,404	1,304,427	1,619,673	1,834,047

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

Departmental Appropriation:	1,037,894	1,410,404	1,304,427	1,619,673	1,834,047
Departmental Revenue:	0	422,134	190,378	369,494	583,868
Departmental Net Levy:	1,037,894	988,270	1,114,049	1,250,179	1,250,179

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
132 Treasurer					
Revenue					
1325 Treasurer					
0000 Core Program					
1230.01 - Treasurer Fees, Treasurer Fees	36,573	75,000	28,990	80,000	80,000
1230.04 - Treasurer Fees, Occupancy Tax Fees	0	0	0	33,000	33,000
1331 - Occupancy Tax Administration	87,471	85,000	0	95,000	95,000
2401 - Interest And Earnings	2,656,664	2,750,000	2,057,578	2,750,000	2,750,000
2401.MV - Interest And Earnings, Market Value Appreciation	1,303,984	0	2,519,248	0	0
2401.R - Interest And Earnings, Reserved	0	0	-575	0	0
2450.02 - Commissions, Purchase Card Rebate	34,050	45,000	31,434	30,000	30,000
***** Account Total:	4,118,742	2,955,000	4,636,675	2,988,000	2,988,000
1362 Tax Advertising and Expense					
0000 Core Program					
1235 - Charges For Tax Advertising and Redemption	344,489	310,000	232,875	345,000	345,000
***** Account Total:	344,489	310,000	232,875	345,000	345,000
Departmental Revenue:	4,463,231	3,265,000	4,869,550	3,333,000	3,333,000
Appropriation					
1325 Treasurer					
0000 Core Program					
11000 - Full Time Wages	778,399	759,645	574,471	779,728	742,362
13000 - Overtime	391	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	12,001	5,471	3,324	851	851
20006 - Computer Equipment/Software	3,654	0	319	1,500	0
41211 - Investment Services	5,000	5,000	38,000	5,000	5,000
41233 - Professional Services	0	610	56,800	725	725
43002 - Telephone Shared Service	2,136	2,229	674	2,298	2,298
43003 - Information Services Shared Service	25,066	22,719	10,443	25,002	25,002
43004 - Insurance Shared Service	12,140	12,278	6,082	12,474	12,474
43005 - Records Management Shared Service	9,905	9,871	7,005	9,033	9,033
43006 - Maintenance Shared Service	32,540	31,336	20,772	34,104	34,104
44101 - Telephone	1,204	1,200	834	1,200	1,200
45202 - Equipment Repair and Maintenance	26,051	28,075	22,410	694	694
45203 - Software Licenses and Maintenance	0	0	0	61,889	49,889
45305 - Leased Vehicle and Gas Charges	0	0	0	300	300

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
45310 - Copy Machine Lease	1,283	800	487	1,200	1,200
45401 - Small Equipment/Tools	0	0	954	0	0
46101 - Employee Meal Reimbursements	142	175	21	175	175
46102 - Employee Mileage Reimbursements	1,532	2,000	1,004	1,500	1,500
46103 - Employee Other Travel Expenses	3,301	4,000	3,478	4,000	4,000
46106 - Training	875	750	75	750	750
47001 - Postage	27,594	25,000	9,417	27,000	27,000
47002 - Office Supplies	5,739	6,500	3,927	6,500	6,500
47007 - Printing	37	0	0	0	0
47008 - Publications/Instructional Materials	0	50	0	50	50
48001 - Advertising	0	250	0	250	250
48002 - Dues	1,750	1,140	2,225	1,500	1,500
48005 - Notary License Fees	0	100	180	120	120
48403 - Unclassified	11,314	0	-11,198	0	0
81000 - FICA	57,605	58,543	41,797	59,726	56,867
82000 - Retirement	115,960	117,588	87,548	125,638	120,365
83000 - Health Insurance	134,650	153,194	119,695	198,404	183,573
84000 - Dental Insurance	3,282	3,215	2,435	3,290	3,126
85000 - Workers Compensation	11,309	10,465	10,465	9,401	9,401
***** Account Total:	1,284,860	1,262,204	1,013,644	1,374,302	1,300,309
1362 Tax Advertising and Expense					
0000 Core Program					
41212 - Property Searches	43,400	50,000	47,542	50,000	50,000
48001 - Advertising	5,211	4,500	4,539	5,500	5,500
***** Account Total:	48,611	54,500	52,081	55,500	55,500
1364 Exp. on Prop. Acq. for Taxes					
0000 Core Program					
44401 - Building Repair/Maintenance	2,113	1,000	3,429	3,750	3,750
48001 - Advertising	1,264	5,000	1,783	2,500	2,500
48009 - Taxes County Property	4,541	2,500	3,030	4,000	4,000
***** Account Total:	7,918	8,500	8,242	10,250	10,250
Departmental Appropriation:	1,341,389	1,325,204	1,073,967	1,440,052	1,366,059

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
---------- DEPARTMENTAL SUMMARY ----------					
Departmental Appropriation:	1,341,389	1,325,204	1,073,967	1,440,052	1,366,059
Departmental Revenue:	4,463,231	3,265,000	4,869,550	3,333,000	3,333,000
Departmental Net Levy:	-3,121,842	-1,939,796	-3,795,583	-1,892,948	-1,966,941

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
133 Tax Accounts					
Revenue					
0000 Unallocated					
0000 Core Program					
1001.1 - Real Property Taxes, Real Property Tax Levy	57,726,557	59,213,867	59,213,866	60,755,773	60,755,773
1001.2 - Real Property Taxes, Allowance Uncollectible Taxes	-163,783	-100,000	-17,714	-25,000	-25,000
1001.3 - Real Property Taxes, Allowance Deferred Tax Revenues	-121,074	0	0	0	0
1081 - Other Payments in Lieu of Taxes	275,030	356,795	444,861	327,460	327,460
1090 - Interest & Penalties on Real Property Taxes	1,744,299	1,675,000	1,254,206	1,800,000	1,800,000
1110.1 - Sales and Use Taxes, General Fund Sales Tax	22,688,236	22,892,837	17,196,203	22,892,837	24,429,945
1110.2 - Sales and Use Taxes, Towns and Villages Sales Tax	15,384,032	15,357,593	11,103,258	15,357,593	16,046,038
1115 - Town's Share of Sales Tax to Reduce County Tax Levy	1,230,000	1,265,000	1,265,000	1,265,000	1,265,000
1116.01 - Tax on Adult-Use Cannabis, Cannabis Tax - County Share	424	0	11,226	0	15,000
1116.02 - Tax on Adult-Use Cannabis, Cannabis Tax - T&V Share	1,245	0	33,706	0	45,000
***** Account Total:	98,764,966	100,661,092	90,504,612	102,373,663	104,659,216
Departmental Revenue:	98,764,966	100,661,092	90,504,612	102,373,663	104,659,216
Appropriation					
1985 Distribution of Sales Tax					
0000 Core Program					
40605 - Towns and Villages Sales Tax	15,384,032	15,357,593	7,157,960	15,357,593	16,046,038
40617 - Towns and Villages Cannabis Tax	1,245	0	33,706	0	45,000
***** Account Total:	15,385,277	15,357,593	7,191,666	15,357,593	16,091,038
Departmental Appropriation:	15,385,277	15,357,593	7,191,666	15,357,593	16,091,038

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

Departmental Appropriation:	15,385,277	15,357,593	7,191,666	15,357,593	16,091,038
Departmental Revenue:	98,764,966	100,661,092	90,504,612	102,373,663	104,659,216
Departmental Net Levy:	-83,379,689	-85,303,499	-83,312,946	-87,016,070	-88,568,178

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
135 Real Property Services					
Revenue					
1355 Real Property					
0000 Core Program					
1250 - Assessment Fees	23,900	19,000	21,700	20,000	24,000
1365 - Snowmobile Grant Administration	587	0	0	1,200	1,200
2210.01 - General Services, Other Government, Tax Services	139,034	144,200	102,918	144,200	144,200
2210.02 - General Services, Other Government, Charges for RPS with NYS	28,599	32,050	7,311	32,700	32,700
2210.03 - General Services, Other Government, Contracted Assessing	180,481	335,000	289,848	301,259	351,259
2655.01 - Sales, Other, Sale of Maps/Supplies	16,810	16,500	15,581	16,500	16,500
3040.01 - State Aid, Real Property Tax , Administration	871	11,000	589	11,000	11,000
***** Account Total:	390,282	557,750	437,947	526,859	580,859
Departmental Revenue:	390,282	557,750	437,947	526,859	580,859
Appropriation					
1355 Real Property					
0000 Core Program					
11000 - Full Time Wages	596,538	654,733	524,456	668,396	668,396
12000 - Part Time Wages	32,644	35,454	35,595	35,369	35,369
13000 - Overtime	77	0	1,266	0	0
14000 - Pay-in-Lieu of Benefit Hours	19,374	8,623	9,683	6,570	6,570
20006 - Computer Equipment/Software	1,772	0	0	1,200	0
40201 - NYS Assessments	31,450	32,050	0	32,700	32,700
43002 - Telephone Shared Service	1,510	1,567	474	1,616	1,616
43003 - Information Services Shared Service	19,942	18,943	8,708	19,171	19,171
43004 - Insurance Shared Service	9,697	9,804	4,857	9,570	9,570
43005 - Records Management Shared Service	2,291	2,243	1,592	1,849	1,849
43006 - Maintenance Shared Service	26,281	25,800	21,514	26,289	26,289
44101 - Telephone	910	710	636	710	710
45203 - Software Licenses and Maintenance	4,160	7,900	11,232	11,300	11,300
45305 - Leased Vehicle and Gas Charges	0	200	0	200	200
45310 - Copy Machine Lease	4,537	4,000	2,650	4,000	4,000
45401 - Small Equipment/Tools	855	0	380	0	0
46101 - Employee Meal Reimbursements	0	400	24	400	400
46102 - Employee Mileage Reimbursements	10,657	7,500	7,981	8,000	8,000
46103 - Employee Other Travel Expenses	390	1,800	681	1,600	1,600

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
46106 - Training	1,155	2,000	493	1,900	1,900
46108 - Cellular Phone Charges	1,272	1,200	940	1,200	1,200
47001 - Postage	7,206	8,000	9,237	9,000	9,000
47002 - Office Supplies	4,963	5,000	4,495	5,000	5,000
47013 - Tax Roll Supplies	3,844	4,000	2,965	4,000	4,000
48002 - Dues	1,000	1,050	1,120	1,050	1,050
48005 - Notary License Fees	0	0	60	0	0
81000 - FICA	46,696	53,470	41,148	54,352	54,352
82000 - Retirement	81,926	95,963	82,478	110,485	110,485
83000 - Health Insurance	152,562	187,564	153,098	217,520	217,520
84000 - Dental Insurance	2,926	3,214	2,621	3,290	3,290
85000 - Workers Compensation	9,777	9,243	9,243	7,697	7,697
***** Account Total:	1,076,412	1,182,431	939,627	1,244,434	1,243,234
1998 GIS					
0000 Core Program					
45203 - Software Licenses and Maintenance	139,031	140,100	99,307	141,500	141,500
***** Account Total:	139,031	140,100	99,307	141,500	141,500
Departmental Appropriation:	1,215,443	1,322,531	1,038,934	1,385,934	1,384,734

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

Departmental Appropriation:	1,215,443	1,322,531	1,038,934	1,385,934	1,384,734
Departmental Revenue:	390,282	557,750	437,947	526,859	580,859
Departmental Net Levy:	825,161	764,781	600,987	859,075	803,875

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
141 County Clerk					
Revenue					
1410 County Clerk Recording					
0000 Core Program					
1189 - Special Mortgage Tax	2,082,250	465,000	386,577	465,000	465,000
1255.01 - County Clerk Fees, Recording Office Fees	804,652	820,000	599,077	820,000	820,000
2401 - Interest And Earnings	21,200	4,000	3,542	4,000	4,000
***** Account Total:	2,908,102	1,289,000	989,196	1,289,000	1,289,000
1411 Motor Vehicle Bureaus					
0000 Core Program					
1255.03 - County Clerk Fees, DMV Internet Revenue	199,232	200,000	133,947	200,000	200,000
1411 DMV Little Valley					
1255.02 - County Clerk Fees, DMV Fees	181,169	170,000	134,416	180,000	180,000
1412 DMV Olean					
1255.02 - County Clerk Fees, DMV Fees	177,589	175,000	136,037	180,000	180,000
1413 DMV Delevan					
1255.02 - County Clerk Fees, DMV Fees	229,970	220,000	179,672	230,000	240,000
***** Account Total:	787,960	765,000	584,072	790,000	800,000
Departmental Revenue:	3,696,062	2,054,000	1,573,268	2,079,000	2,089,000
Appropriation					
1410 County Clerk Recording					
0000 Core Program					
11000 - Full Time Wages	425,581	430,438	341,716	430,488	430,488
13000 - Overtime	278	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	5,075	6,034	5,075	4,343	4,343
20006 - Computer Equipment/Software	2,574	0	4,937	0	0
43002 - Telephone Shared Service	2,266	2,365	715	2,423	2,423
43003 - Information Services Shared Service	41,247	35,241	16,200	25,280	33,790
43004 - Insurance Shared Service	21,823	22,313	11,054	22,961	22,961
43005 - Records Management Shared Service	10,188	9,978	7,081	8,223	8,223
43006 - Maintenance Shared Service	68,266	80,367	60,306	81,699	81,699
44101 - Telephone	1,194	1,020	841	1,200	1,200
45202 - Equipment Repair and Maintenance	735	800	0	800	800
45203 - Software Licenses and Maintenance	16,620	16,620	12,465	16,620	16,620
45305 - Leased Vehicle and Gas Charges	182	250	215	250	250

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
45310 - Copy Machine Lease	808	810	468	810	810
45401 - Small Equipment/Tools	1,470	1,500	0	1,500	750
46102 - Employee Mileage Reimbursements	168	0	0	0	0
46103 - Employee Other Travel Expenses	546	500	502	500	500
47001 - Postage	4,095	4,000	3,054	4,000	4,000
47002 - Office Supplies	4,312	3,250	1,114	3,250	2,750
48002 - Dues	300	300	300	300	300
81000 - FICA	30,694	33,396	24,591	33,271	33,271
82000 - Retirement	62,630	68,239	53,041	71,874	71,874
83000 - Health Insurance	121,290	138,924	114,505	168,112	168,112
84000 - Dental Insurance	2,307	2,303	1,840	2,303	2,303
85000 - Workers Compensation	6,226	6,112	6,112	5,114	5,114
***** Account Total:	830,875	864,760	666,132	885,321	892,581
1411 Motor Vehicle Bureaus					
1411 DMV Little Valley					
11000 - Full Time Wages	215,671	212,860	171,234	218,184	218,184
12000 - Part Time Wages	9,824	23,707	1,424	23,122	23,122
13000 - Overtime	4,603	10,788	4,613	7,288	7,288
14000 - Pay-in-Lieu of Benefit Hours	552	1,638	1,593	1,619	1,619
41624 - Alarm Monitoring Service	288	325	330	325	325
43002 - Telephone Shared Service	755	783	237	807	807
43006 - Maintenance Shared Service	31,757	25,124	15,378	25,540	25,540
44101 - Telephone	454	400	317	400	400
45310 - Copy Machine Lease	229	225	196	225	225
46102 - Employee Mileage Reimbursements	2,190	2,300	1,728	2,300	2,300
46108 - Cellular Phone Charges	375	450	281	450	450
47001 - Postage	1,856	1,400	1,020	1,400	1,400
47002 - Office Supplies	479	1,000	630	1,000	800
81000 - FICA	16,515	19,053	12,823	19,147	19,147
82000 - Retirement	36,942	41,476	30,753	44,711	44,711
83000 - Health Insurance	64,959	69,810	55,434	78,782	78,782
84000 - Dental Insurance	991	987	784	987	987
85000 - Workers Compensation	3,596	3,388	3,388	2,737	2,737
1412 DMV Olean					

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
11000 - Full Time Wages	223,991	221,594	179,393	221,844	221,844
12000 - Part Time Wages	56,350	47,015	48,278	47,039	47,039
13000 - Overtime	2,032	3,288	3,941	3,513	3,513
14000 - Pay-in-Lieu of Benefit Hours	39,283	3,256	3,603	3,257	3,257
41624 - Alarm Monitoring Service	288	325	330	325	325
43002 - Telephone Shared Service	755	783	237	807	807
43006 - Maintenance Shared Service	41,323	40,609	31,984	42,283	42,283
44101 - Telephone	201	300	153	300	250
45310 - Copy Machine Lease	203	250	154	250	200
46102 - Employee Mileage Reimbursements	0	50	27	50	50
46113 - Background Checks and Fingerprints	0	220	0	220	110
47001 - Postage	588	750	501	750	650
47002 - Office Supplies	569	650	538	650	650
81000 - FICA	23,244	21,056	16,866	21,094	21,094
82000 - Retirement	40,320	41,700	35,820	44,407	44,407
83000 - Health Insurance	77,141	88,810	70,842	98,734	98,734
84000 - Dental Insurance	1,317	1,316	1,049	1,316	1,316
85000 - Workers Compensation	4,112	3,714	3,714	3,817	3,817
1413 DMV Delevan					
11000 - Full Time Wages	282,392	284,337	226,427	287,711	287,711
12000 - Part Time Wages	31,250	23,382	26,417	46,504	46,504
13000 - Overtime	6,970	8,788	4,931	5,813	5,813
14000 - Pay-in-Lieu of Benefit Hours	4,669	1,619	3,055	3,238	3,238
41615 - Cleaning Services Contracted	6,731	7,080	4,065	7,600	7,600
41624 - Alarm Monitoring Service	497	600	531	600	600
44101 - Telephone	2,213	2,200	1,601	2,200	2,200
44203 - Office Rental	21,600	21,600	18,000	21,600	27,100
44401 - Building Repair/Maintenance	0	2,000	876	2,000	1,500
45308 - Equipment Rental	1,440	0	1,080	0	0
45310 - Copy Machine Lease	222	250	242	250	250
46102 - Employee Mileage Reimbursements	2,220	2,300	1,657	2,300	2,300
46113 - Background Checks and Fingerprints	0	110	0	110	110
47001 - Postage	470	750	702	750	650
47002 - Office Supplies	1,096	1,250	977	1,250	1,250

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
81000 - FICA	23,338	24,344	18,755	26,269	26,269
82000 - Retirement	46,509	51,383	38,922	55,751	55,751
83000 - Health Insurance	63,177	74,350	54,600	79,122	79,122
84000 - Dental Insurance	1,414	1,569	1,304	1,645	1,645
85000 - Workers Compensation	4,856	4,288	4,288	3,860	3,860
***** Account Total:	1,404,817	1,403,600	1,108,023	1,468,253	1,472,643
Departmental Appropriation:	2,235,692	2,268,360	1,774,155	2,353,574	2,365,224

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

Departmental Appropriation:	2,235,692	2,268,360	1,774,155	2,353,574	2,365,224
Departmental Revenue:	3,696,062	2,054,000	1,573,268	2,079,000	2,089,000
Departmental Net Levy:	-1,460,370	214,360	200,887	274,574	276,224

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
142 County Attorney					
Revenue					
1420 County Attorney					
0000 Core Program					
1265 - County Attorney Fees	219,180	125,000	177,322	150,000	150,000
1289.03 - Other General Departmental Income, Land Bank Services	5,000	5,000	6,250	2,000	2,000
1363 - DSS Reimbursement for Legal Services	673,700	647,464	345,735	785,872	785,872
2770.10 - Other Unclassified Revenue, Intervenor Funds	743	0	80	0	0
***** Account Total:	898,623	777,464	529,387	937,872	937,872
Departmental Revenue:	898,623	777,464	529,387	937,872	937,872
Appropriation					
1420 County Attorney					
0000 Core Program					
11000 - Full Time Wages	1,071,254	973,047	746,384	946,453	946,453
12000 - Part Time Wages	11,472	79,170	67,606	118,412	118,412
13000 - Overtime	11,574	0	4,764	0	0
14000 - Pay-in-Lieu of Benefit Hours	45,470	8,020	10,561	10,616	10,616
20006 - Computer Equipment/Software	4,626	7,000	1,109	1,800	1,800
41201 - Legal Services	35,410	75,000	42,610	75,000	75,000
43002 - Telephone Shared Service	1,759	1,837	556	2,159	2,159
43003 - Information Services Shared Service	29,074	31,162	14,325	31,955	31,955
43004 - Insurance Shared Service	14,812	15,006	7,434	17,201	17,201
43005 - Records Management Shared Service	5,607	5,555	3,942	3,891	3,891
43006 - Maintenance Shared Service	17,629	18,363	13,608	19,022	19,022
44101 - Telephone	845	750	603	700	700
45203 - Software Licenses and Maintenance	624	1,000	0	1,000	1,000
45305 - Leased Vehicle and Gas Charges	78	600	452	600	600
45310 - Copy Machine Lease	3	100	9	100	100
45401 - Small Equipment/Tools	181	0	6,899	600	600
46101 - Employee Meal Reimbursements	431	750	349	500	500
46102 - Employee Mileage Reimbursements	683	4,000	1,148	4,000	4,000
46103 - Employee Other Travel Expenses	1,581	6,000	1,354	5,000	5,000
46106 - Training	1,020	3,000	905	3,000	3,000
46108 - Cellular Phone Charges	2,369	3,500	1,467	3,000	3,000
47001 - Postage	1,043	1,500	820	1,500	1,500

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
47002 - Office Supplies	8,215	10,000	6,014	10,000	10,000
47011 - Law Books	12,987	25,000	10,835	25,000	25,000
48002 - Dues	1,672	1,308	1,308	1,515	1,515
48205 - Court and Arbitration Costs	1,359	2,000	4,520	4,000	4,000
81000 - FICA	83,463	81,120	60,890	82,283	82,283
82000 - Retirement	135,659	143,151	128,514	172,251	172,251
83000 - Health Insurance	183,759	165,715	133,802	225,635	225,635
84000 - Dental Insurance	3,060	2,856	2,395	3,262	3,262
85000 - Workers Compensation	14,229	14,422	14,422	13,525	13,525
***** Account Total:	1,701,948	1,680,932	1,289,605	1,783,980	1,783,980
Departmental Appropriation:	1,701,948	1,680,932	1,289,605	1,783,980	1,783,980

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

Departmental Appropriation:	1,701,948	1,680,932	1,289,605	1,783,980	1,783,980
Departmental Revenue:	898,623	777,464	529,387	937,872	937,872
Departmental Net Levy:	803,325	903,468	760,218	846,108	846,108

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
143 Human Resources					
Revenue					
1430 Human Resources					
0000 Core Program					
1260.01 - Human Resources Fees, Civil Service Test Fees	6,805	5,000	2,785	3,000	3,000
2690.03 - Other Compensation For Loss, ID Replacements	65	50	25	50	50
***** Account Total:	6,870	5,050	2,810	3,050	3,050
Departmental Revenue:	6,870	5,050	2,810	3,050	3,050
Appropriation					
1430 Human Resources					
0000 Core Program					
11000 - Full Time Wages	432,057	466,317	372,476	440,108	502,255
13000 - Overtime	501	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	8,803	5,449	9,372	9,561	9,561
20005 - Office Furnishings	2,300	0	0	0	0
20006 - Computer Equipment/Software	0	0	7,162	0	0
40202 - NYS/Federal Fees	2,769	2,000	-982	1,500	1,500
41001 - Employee Assistance Program	33,653	32,729	32,422	30,000	30,000
41201 - Legal Services	0	1,200	460	1,200	1,200
41204 - Arbitration Services	1,300	3,500	3,095	5,000	5,000
43002 - Telephone Shared Service	1,255	1,311	397	1,212	1,212
43003 - Information Services Shared Service	13,354	12,260	5,636	12,159	12,159
43004 - Insurance Shared Service	6,607	6,438	3,189	7,041	7,041
43005 - Records Management Shared Service	4,429	4,337	3,078	4,156	4,156
43006 - Maintenance Shared Service	35,446	22,869	17,095	21,479	21,479
44101 - Telephone	785	750	566	820	820
44204 - Room Rental	1,691	300	0	200	200
45305 - Leased Vehicle and Gas Charges	613	450	520	700	700
45310 - Copy Machine Lease	312	350	195	250	250
45401 - Small Equipment/Tools	0	0	1,500	0	0
46101 - Employee Meal Reimbursements	233	250	208	400	400
46102 - Employee Mileage Reimbursements	1,416	700	1,170	1,000	1,000
46103 - Employee Other Travel Expenses	2,353	2,500	2,192	2,500	2,500
46105 - Employee Evaluations	2,899	2,800	2,391	3,500	3,500
46106 - Training	2,105	1,650	2,942	3,500	3,500

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
46108 - Cellular Phone Charges	2,174	2,085	1,286	2,085	2,085
47001 - Postage	1,380	800	482	600	600
47002 - Office Supplies	4,216	3,000	2,653	3,000	3,000
48001 - Advertising	1,856	1,500	451	600	600
48002 - Dues	415	415	465	465	465
48005 - Notary License Fees	0	60	60	60	60
81000 - FICA	31,888	36,097	27,481	34,403	39,159
82000 - Retirement	62,767	72,945	58,149	73,093	86,618
83000 - Health Insurance	100,508	111,436	88,928	113,981	124,165
84000 - Dental Insurance	1,661	1,645	1,311	1,481	1,810
85000 - Workers Compensation	13,364	13,810	13,810	12,981	12,981
***** Account Total:	775,110	811,953	660,160	789,035	879,976
9050 Unemployment Insurance					
0000 Core Program					
40603 - Claims	26,859	50,000	67,835	75,000	70,000
***** Account Total:	26,859	50,000	67,835	75,000	70,000
Departmental Appropriation:	801,969	861,953	727,995	864,035	949,976

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

Departmental Appropriation:	801,969	861,953	727,995	864,035	949,976
Departmental Revenue:	6,870	5,050	2,810	3,050	3,050
Departmental Net Levy:	795,099	856,903	725,185	860,985	946,926

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
144 Risk Management					
Revenue					
1445 Risk Management					
0000 Core Program					
1304 - Insurance Shared Service	1,307,375	1,330,891	679,461	1,462,268	1,400,141
2210.04 - General Services, Other Government, Employee Evaluations	7,388	7,000	1,691	12,000	12,000
***** Account Total:	1,314,763	1,337,891	681,152	1,474,268	1,412,141
1930 Judgements and Claims					
0000 Core Program					
2401 - Interest And Earnings	61,117	70,000	24,648	60,000	60,000
***** Account Total:	61,117	70,000	24,648	60,000	60,000
1931 Property Loss					
0000 Core Program					
1580 - Restitution Surcharge	0	0	1,827	0	0
2680 - Insurance Recoveries	57,390	0	11,302	0	0
***** Account Total:	57,390	0	13,129	0	0
Departmental Revenue:	1,433,270	1,407,891	718,929	1,534,268	1,472,141
Appropriation					
1445 Risk Management					
0000 Core Program					
11000 - Full Time Wages	324,347	313,139	261,221	319,683	319,683
13000 - Overtime	244	0	412	0	0
14000 - Pay-in-Lieu of Benefit Hours	0	0	4,124	0	0
40609 - Insurance Premiums	784,219	837,257	743,950	920,980	857,934
41603 - Contracted Services	351	243	203	243	243
43001 - Fleet Maintenance	293	1,500	343	1,839	1,839
43002 - Telephone Shared Service	507	527	159	527	543
43003 - Information Services Shared Service	8,307	7,769	3,571	7,769	8,605
43004 - Insurance Shared Service	4,298	4,347	2,153	4,347	4,816
43005 - Records Management Shared Service	1,309	1,239	879	1,239	1,021
43006 - Maintenance Shared Service	47,766	24,441	18,059	24,441	24,907
44101 - Telephone	304	300	211	300	300
45201 - Outside Vehicle Repair	43	572	171	250	250
45203 - Software Licenses and Maintenance	3,179	3,500	3,323	2,500	2,500
45305 - Leased Vehicle and Gas Charges	0	200	0	200	200

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
46101 - Employee Meal Reimbursements	0	100	0	100	100
46102 - Employee Mileage Reimbursements	2,606	1,000	279	1,000	500
46103 - Employee Other Travel Expenses	0	500	0	400	250
46105 - Employee Evaluations	6,402	8,000	1,400	12,000	12,000
46106 - Training	0	500	499	500	500
46108 - Cellular Phone Charges	1,501	1,500	1,125	1,500	1,500
47001 - Postage	38	100	39	100	100
47002 - Office Supplies	1,672	1,500	520	1,500	1,500
47008 - Publications/Instructional Materials	0	0	0	1,500	1,500
48002 - Dues	0	60	60	60	60
63001 - Capital Lease Principal	2,134	3,659	3,049	3,659	3,659
73001 - Capital Lease Interest	540	874	728	874	874
81000 - FICA	23,808	23,961	19,059	24,461	24,461
82000 - Retirement	40,300	42,005	35,004	46,263	46,263
83000 - Health Insurance	55,692	54,375	54,245	90,836	90,836
84000 - Dental Insurance	1,017	687	878	1,345	1,345
85000 - Workers Compensation	4,187	4,036	4,036	3,852	3,852
***** Account Total:	1,315,064	1,337,891	1,159,700	1,474,268	1,412,141
1911 Employee Claims					
0000 Core Program					
40603 - Claims	225	750	0	500	500
***** Account Total:	225	750	0	500	500
1930 Judgements and Claims					
0000 Core Program					
40603 - Claims	78,000	400,000	197,270	400,000	385,000
41201 - Legal Services	117,737	225,000	117,653	200,000	200,000
***** Account Total:	195,737	625,000	314,923	600,000	585,000
1931 Property Loss					
0000 Core Program					
20101 - Vehicles	52,215	0	39,248	0	0
40603 - Claims	175	20,000	849	20,000	20,000
40604 - County Property Claims	47,432	65,000	45,652	65,000	80,000
41201 - Legal Services	0	0	200	0	0
***** Account Total:	99,822	85,000	85,949	85,000	100,000
Departmental Appropriation:	1,610,848	2,048,641	1,560,572	2,159,768	2,097,641

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
---------- DEPARTMENTAL SUMMARY ----------					
Departmental Appropriation:	1,610,848	2,048,641	1,560,572	2,159,768	2,097,641
Departmental Revenue:	1,433,270	1,407,891	718,929	1,534,268	1,472,141
Departmental Net Levy:	177,578	640,750	841,643	625,500	625,500

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
145 Board of Elections					
Revenue					
1450 Board Of Elections					
0000 Core Program					
1289.02 - Other General Departmental Income, Election Fees	111	0	7	0	0
2215 - Election Service Charges	15,793	10,500	14,161	10,000	10,000
3089.01 - State Aid, Other, Board of Elections	0	4,000	14,053	0	0
4089.01 - Federal Aid, Other, Help America Vote Act	0	0	20,559	0	0
1454 BOE Postage/Mail Ballot Grant					
3089.10 - State Aid, Other, BOE Postage/Mail Ballot Grant	28,400	19,039	-1,006	18,946	18,946
1455 BOE General Election Grant					
3089.14 - State Aid, Other, General Election Grant	0	7,627	0	15,192	15,192
***** Account Total:	44,304	41,166	47,774	44,138	44,138
Departmental Revenue:	44,304	41,166	47,774	44,138	44,138
Appropriation					
1450 Board Of Elections					
0000 Core Program					
11000 - Full Time Wages	380,831	379,511	303,652	379,268	379,268
12000 - Part Time Wages	25,440	56,046	27,617	61,334	61,334
13000 - Overtime	6,617	4,000	3,176	5,200	5,200
14000 - Pay-in-Lieu of Benefit Hours	29,830	9,124	4,562	57,767	57,767
20006 - Computer Equipment/Software	3,992	0	0	1,568	0
41008 - Inspectors/Custodians	67,153	133,151	51,977	130,639	100,639
41429 - Ballot Printing Services	19,569	48,600	7,649	48,600	48,600
41603 - Contracted Services	12,109	1,698	1,864	1,800	1,800
43002 - Telephone Shared Service	1,002	1,054	319	1,073	1,073
43003 - Information Services Shared Service	13,306	12,718	5,846	12,243	12,243
43004 - Insurance Shared Service	6,252	6,322	3,132	6,661	6,661
43005 - Records Management Shared Service	2,116	2,179	1,546	1,866	1,866
43006 - Maintenance Shared Service	74,777	73,408	54,233	74,800	74,800
44101 - Telephone	613	600	425	600	600
45202 - Equipment Repair and Maintenance	62,342	81,037	67,937	82,976	82,976
45305 - Leased Vehicle and Gas Charges	13,101	15,000	9,748	4,000	4,000
45310 - Copy Machine Lease	206	750	129	400	400
45401 - Small Equipment/Tools	1,162	250	311	400	400

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
46102 - Employee Mileage Reimbursements	2,021	4,000	1,622	4,000	4,000
46103 - Employee Other Travel Expenses	6,615	8,400	5,575	8,400	8,400
46106 - Training	0	4,000	0	4,000	0
46108 - Cellular Phone Charges	10,452	12,528	623	5,136	5,136
47001 - Postage	14,455	8,000	16,047	18,000	13,000
47002 - Office Supplies	3,503	5,500	3,359	5,500	4,000
47006 - Operating Supplies	849	0	0	0	0
47007 - Printing	10,236	0	7,087	7,450	5,450
47008 - Publications/Instructional Materials	0	500	0	500	500
47014 - Voting Machine Supplies	5,301	4,125	627	4,125	4,125
48002 - Dues	350	200	0	260	260
48005 - Notary License Fees	60	0	60	120	120
48103 - Non-Employee Mileage/Travel	2,282	4,000	1,913	4,000	4,000
81000 - FICA	32,738	34,335	24,922	38,534	38,534
82000 - Retirement	63,001	67,013	50,914	64,774	64,774
83000 - Health Insurance	44,958	68,717	55,115	79,255	79,255
84000 - Dental Insurance	1,235	1,316	1,059	1,418	1,418
85000 - Workers Compensation	6,022	5,904	5,904	5,253	5,253
1451 Early Voting					
41008 - Inspectors/Custodians	15,620	20,448	10,082	20,448	20,448
41429 - Ballot Printing Services	0	400	0	400	400
45401 - Small Equipment/Tools	0	250	0	250	250
46102 - Employee Mileage Reimbursements	830	1,000	688	1,000	1,000
46108 - Cellular Phone Charges	0	0	0	240	240
47007 - Printing	0	0	0	500	500
47014 - Voting Machine Supplies	226	1,000	598	1,000	1,000
1454 BOE Postage/Mail Ballot Grant					
41429 - Ballot Printing Services	6,576	0	7,228	4,736	4,736
47001 - Postage	2,651	12,000	2,807	4,736	4,736
47002 - Office Supplies	0	0	265	4,736	4,736
47007 - Printing	515	7,039	1,855	4,738	4,738
1455 BOE General Election Grant					
20006 - Computer Equipment/Software	0	0	999	3,000	3,000
41429 - Ballot Printing Services	0	0	0	4,692	4,692

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
45202 - Equipment Repair and Maintenance	0	7,627	131	0	0
45305 - Leased Vehicle and Gas Charges	0	0	0	6,000	6,000
47014 - Voting Machine Supplies	0	0	0	1,500	1,500
***** Account Total:	950,914	1,103,750	743,603	1,179,896	1,135,828
Departmental Appropriation:	950,914	1,103,750	743,603	1,179,896	1,135,828

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

Departmental Appropriation:	950,914	1,103,750	743,603	1,179,896	1,135,828
Departmental Revenue:	44,304	41,166	47,774	44,138	44,138
Departmental Net Levy:	906,610	1,062,584	695,829	1,135,758	1,091,690

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
146 Records Management					
Revenue					
1460 Records Management					
0000 Core Program					
1305 - Records Management Shared Service	195,659	192,334	136,489	155,272	157,772
***** Account Total:	195,659	192,334	136,489	155,272	157,772
Departmental Revenue:	195,659	192,334	136,489	155,272	157,772
Appropriation					
1460 Records Management					
0000 Core Program					
11000 - Full Time Wages	56,739	56,614	42,722	50,892	50,892
12000 - Part Time Wages	22,429	22,738	11,795	22,332	22,332
13000 - Overtime	0	0	9	0	0
14000 - Pay-in-Lieu of Benefit Hours	1,886	1,592	41,209	1,564	1,564
43002 - Telephone Shared Service	378	392	119	392	404
43003 - Information Services Shared Service	2,659	2,598	1,194	2,598	2,632
43004 - Insurance Shared Service	1,106	1,118	554	1,118	1,189
43006 - Maintenance Shared Service	72,628	67,888	48,134	67,888	69,241
44101 - Telephone	229	300	158	300	300
45202 - Equipment Repair and Maintenance	0	400	0	400	400
45310 - Copy Machine Lease	70	75	48	75	75
47002 - Office Supplies	200	250	28	250	250
47006 - Operating Supplies	646	700	58	700	1,730
81000 - FICA	6,026	6,194	7,234	5,723	5,723
82000 - Retirement	12,930	13,781	6,287	0	0
83000 - Health Insurance	16,318	16,307	8,542	78	78
84000 - Dental Insurance	329	329	162	0	0
85000 - Workers Compensation	1,088	1,058	1,058	962	962
***** Account Total:	195,661	192,334	169,311	155,272	157,772
Departmental Appropriation:	195,661	192,334	169,311	155,272	157,772
---------- DEPARTMENTAL SUMMARY ----------					
Departmental Appropriation:	195,661	192,334	169,311	155,272	157,772
Departmental Revenue:	195,659	192,334	136,489	155,272	157,772
Departmental Net Levy:	2	0	32,822	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
149 Public Works Administration					
Appropriation					
1490 DPW Administration					
0000 Core Program					
11000 - Full Time Wages	253,943	281,231	237,935	340,197	340,197
13000 - Overtime	672	1,500	736	1,500	1,500
14000 - Pay-in-Lieu of Benefit Hours	119,326	0	12,510	12,975	12,975
20006 - Computer Equipment/Software	4,823	0	135	0	0
43003 - Information Services Shared Service	9,475	8,153	3,748	8,720	8,720
43004 - Insurance Shared Service	5,171	5,228	2,590	5,482	5,482
43006 - Maintenance Shared Service	9,934	9,939	7,047	12,217	12,217
45401 - Small Equipment/Tools	880	0	0	0	0
46103 - Employee Other Travel Expenses	1,214	2,700	479	2,700	1,200
46106 - Training	0	5,200	1,100	2,000	1,500
46108 - Cellular Phone Charges	546	760	344	760	760
47002 - Office Supplies	1,800	1,200	1,182	1,200	1,200
48001 - Advertising	0	2,000	0	0	0
48002 - Dues	1,350	900	500	900	900
81000 - FICA	26,502	21,633	18,802	27,135	27,135
82000 - Retirement	36,509	37,868	37,801	58,963	58,963
83000 - Health Insurance	15,159	31,316	24,443	54,514	54,514
84000 - Dental Insurance	854	675	522	609	609
85000 - Workers Compensation	5,176	4,210	4,210	4,437	4,437
***** Account Total:	493,334	414,513	354,084	534,309	532,309
Departmental Appropriation:	493,334	414,513	354,084	534,309	532,309

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

Departmental Appropriation:	493,334	414,513	354,084	534,309	532,309
Departmental Revenue:	0	0	0	0	0
Departmental Net Levy:	493,334	414,513	354,084	534,309	532,309

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
162 Buildings and Grounds					
Revenue					
0000 Unallocated					
0000 Core Program					
1306 - Maintenance Shared Service	2,771,781	2,799,877	2,063,432	2,976,600	2,906,058
2450.01 - Commissions, Miscellaneous Maintenance	15	0	2	0	0
2650 - Sales of Scrap And Excess Materials	2,693	500	5,190	0	2,000
***** Account Total:	2,774,489	2,800,377	2,068,624	2,976,600	2,908,058
1623 Olean Building					
1630 Olean Building Security					
1308 - Olean Building Security Shared Service	86,382	90,376	63,234	90,371	90,371
***** Account Total:	86,382	90,376	63,234	90,371	90,371
1630 Pines Olean Building					
0000 Core Program					
1306 - Maintenance Shared Service	966,802	978,630	673,480	1,026,023	1,024,749
***** Account Total:	966,802	978,630	673,480	1,026,023	1,024,749
1631 Pines Machias Building					
0000 Core Program					
1306 - Maintenance Shared Service	1,069,740	1,043,154	759,247	1,111,951	1,085,656
***** Account Total:	1,069,740	1,043,154	759,247	1,111,951	1,085,656
Departmental Revenue:	4,897,413	4,912,537	3,564,585	5,204,945	5,108,834
Appropriation					
1619 B&G Administration					
0000 Core Program					
11000 - Full Time Wages	155,570	158,677	127,002	160,376	160,376
14000 - Pay-in-Lieu of Benefit Hours	12,076	0	2,047	6,141	6,141
20006 - Computer Equipment/Software	1,109	0	0	0	0
41603 - Contracted Services	575	449	407	931	932
43001 - Fleet Maintenance	0	1,300	0	1,307	1,307
43003 - Information Services Shared Service	0	3,936	1,809	3,936	3,279
43004 - Insurance Shared Service	0	2,883	1,428	2,883	2,871
43006 - Maintenance Shared Service	3,636	3,570	2,534	3,570	3,723
45310 - Copy Machine Lease	7	30	46	50	50
45401 - Small Equipment/Tools	158	0	659	0	0
46106 - Training	0	0	380	380	380
46108 - Cellular Phone Charges	841	843	632	850	850

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
47002 - Office Supplies	1,422	2,715	1,233	2,500	2,266
63001 - Capital Lease Principal	5,425	5,425	4,521	4,722	4,723
73001 - Capital Lease Interest	923	924	770	974	975
81000 - FICA	12,345	12,141	9,527	12,741	12,741
82000 - Retirement	26,636	29,007	23,231	30,934	30,934
83000 - Health Insurance	30,307	34,453	22,206	29,935	29,935
84000 - Dental Insurance	329	329	263	329	329
85000 - Workers Compensation	2,321	2,215	2,215	1,989	1,989
***** Account Total:	253,680	258,897	200,910	264,548	263,801
1620 Little Valley Building					
0000 Core Program					
11000 - Full Time Wages	414,988	459,148	364,653	462,310	462,310
12000 - Part Time Wages	72,370	49,960	35,687	42,271	42,271
13000 - Overtime	1,649	200	336	200	200
14000 - Pay-in-Lieu of Benefit Hours	1,239	1,671	3,278	1,671	1,671
20008 - Tools and Equipment	10,000	0	2,295	11,375	0
41603 - Contracted Services	1,158	1,112	1,437	1,229	1,230
41643 - Contracted Carpet Service	2,726	2,000	2,000	7,000	2,000
43001 - Fleet Maintenance	4,744	4,365	3,805	3,913	3,913
43002 - Telephone Shared Service	1,294	1,351	409	1,351	1,384
43003 - Information Services Shared Service	12,474	11,596	5,330	11,596	10,308
43004 - Insurance Shared Service	8,580	8,493	4,207	8,493	9,023
44101 - Telephone	827	852	581	865	865
44102 - Heat	56,509	45,000	38,930	52,000	50,000
44103 - Electric	169,137	161,000	149,348	197,000	179,000
44104 - Water/Sewer	78,340	75,000	62,397	75,000	75,000
44105 - Waste Disposal	15,732	16,000	12,060	16,080	16,080
44401 - Building Repair/Maintenance	56,594	70,500	41,582	70,500	65,725
44402 - Backflow Prevention	750	750	750	750	750
44403 - Maintenance of Alarms	17,470	3,485	5,285	7,285	7,285
44405 - Maintenance of Doors	0	0	0	1,800	1,800
44406 - Maintenance of Elevators	5,988	14,000	13,255	16,659	16,659
44407 - Maintenance of Generator	4,460	1,800	585	5,614	2,807
44408 - Maintenance of HVAC	3,472	2,000	3,399	3,500	3,500

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
44410 - Maintenance of Sprinklers	7,046	2,700	1,637	5,852	4,500
44416 - Maintenance of Building Control Systems	0	12,551	12,551	12,927	12,927
45102 - Diesel Fuel	1,166	1,000	0	1,300	1,300
45105 - Repair Parts	322	2,000	1,331	2,500	2,000
45201 - Outside Vehicle Repair	0	0	41	0	0
45202 - Equipment Repair and Maintenance	576	725	31	725	725
45308 - Equipment Rental	11,792	0	0	0	0
45401 - Small Equipment/Tools	990	500	725	1,000	750
46108 - Cellular Phone Charges	502	520	369	510	510
46110 - Uniforms and Protective Clothing	600	600	150	600	600
47002 - Office Supplies	28	150	0	100	100
47004 - Paper Supplies	18,825	18,000	16,658	20,000	19,500
47005 - Cleaning Supplies	9,885	7,500	8,471	10,000	9,500
48001 - Advertising	89	350	101	350	300
63001 - Capital Lease Principal	9,894	10,188	10,053	8,811	8,812
73001 - Capital Lease Interest	1,764	2,228	2,081	1,896	1,896
81000 - FICA	34,857	39,102	28,704	38,755	38,755
82000 - Retirement	70,674	77,573	63,757	83,828	83,828
83000 - Health Insurance	141,591	176,696	132,688	187,181	187,181
84000 - Dental Insurance	1,980	1,974	1,813	2,303	2,303
85000 - Workers Compensation	6,649	6,527	6,527	5,817	5,817
***** Account Total:	1,259,731	1,291,167	1,039,297	1,382,917	1,335,085
1622 Little Valley School					
0000 Core Program					
11000 - Full Time Wages	29,042	29,203	23,341	29,203	29,203
13000 - Overtime	0	0	52	0	0
43003 - Information Services Shared Service	752	675	310	675	612
44203 - Office Rental	113,408	124,104	103,420	126,586	126,586
44401 - Building Repair/Maintenance	888	0	50	0	0
47004 - Paper Supplies	321	450	177	400	400
47005 - Cleaning Supplies	539	400	340	450	513
81000 - FICA	2,104	2,236	1,692	2,236	2,236
82000 - Retirement	4,589	4,976	3,980	5,252	5,252
83000 - Health Insurance	4,674	5,232	4,190	5,938	5,938

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
84000 - Dental Insurance	197	198	158	198	198
85000 - Workers Compensation	401	380	380	345	345
***** Account Total:	156,915	167,854	138,090	171,283	171,283
1623 Olean Building					
0000 Core Program					
11000 - Full Time Wages	239,997	262,779	203,022	263,279	263,279
12000 - Part Time Wages	601	0	560	0	0
13000 - Overtime	554	200	0	200	200
20008 - Tools and Equipment	12,705	0	0	0	0
41603 - Contracted Services	1,630	1,389	1,157	1,388	1,389
41615 - Cleaning Services Contracted	313,416	307,000	206,416	325,000	325,000
43001 - Fleet Maintenance	7,025	6,750	5,014	7,340	7,340
43002 - Telephone Shared Service	972	1,014	307	1,014	1,039
43003 - Information Services Shared Service	8,589	7,582	3,485	7,582	6,693
43004 - Insurance Shared Service	5,910	5,553	2,751	5,553	5,859
44101 - Telephone	234	275	178	275	275
44102 - Heat	15,362	14,000	13,067	24,000	20,000
44103 - Electric	134,348	132,000	109,103	134,000	134,000
44104 - Water/Sewer	10,468	12,500	2,706	12,500	5,000
44105 - Waste Disposal	4,520	4,500	3,690	4,920	4,920
44401 - Building Repair/Maintenance	43,470	35,000	29,996	38,078	38,558
44402 - Backflow Prevention	500	500	0	500	500
44403 - Maintenance of Alarms	13,436	1,500	2,489	3,489	3,000
44405 - Maintenance of Doors	0	1,000	451	1,200	1,200
44406 - Maintenance of Elevators	19,066	16,983	490	21,659	20,000
44407 - Maintenance of Generator	1,560	1,600	4,148	3,108	1,554
44408 - Maintenance of HVAC	8,288	3,200	5,289	5,000	5,000
44410 - Maintenance of Sprinklers	1,725	1,380	2,270	4,435	3,000
44416 - Maintenance of Building Control Systems	0	9,972	9,972	10,272	10,272
45102 - Diesel Fuel	0	0	0	1,000	1,000
45105 - Repair Parts	2,226	2,500	320	2,500	2,500
45308 - Equipment Rental	11,792	0	0	0	0
45401 - Small Equipment/Tools	1,172	1,000	667	1,500	1,250
46108 - Cellular Phone Charges	375	375	281	376	376

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
46110 - Uniforms and Protective Clothing	516	500	166	500	500
47001 - Postage	84	150	58	150	150
47002 - Office Supplies	18	100	0	100	100
47004 - Paper Supplies	12,696	12,500	7,878	15,000	14,000
47005 - Cleaning Supplies	8,564	8,000	5,489	10,000	8,750
48001 - Advertising	0	100	0	100	100
63001 - Capital Lease Principal	13,215	11,313	9,437	10,772	10,773
73001 - Capital Lease Interest	3,008	2,656	2,324	2,661	2,661
81000 - FICA	17,459	20,123	14,675	20,161	20,161
82000 - Retirement	38,322	45,472	35,182	48,083	48,083
83000 - Health Insurance	55,704	53,199	46,618	59,341	59,341
84000 - Dental Insurance	985	987	788	987	987
85000 - Workers Compensation	7,563	3,801	3,801	6,786	6,786
1630 Olean Building Security					
11000 - Full Time Wages	3,278	0	594	0	0
12000 - Part Time Wages	72,926	82,995	79,630	82,996	82,996
13000 - Overtime	171	0	231	0	0
81000 - FICA	5,628	6,351	4,855	6,352	6,352
82000 - Retirement	3,137	0	1,167	0	0
83000 - Health Insurance	145	117	251	117	117
84000 - Dental Insurance	1	0	2	0	0
85000 - Workers Compensation	1,102	913	913	906	906
***** Account Total:	1,104,463	1,079,829	821,888	1,145,180	1,125,967
1624 Salamanca Health 0000 Core Program					
12000 - Part Time Wages	6,994	6,318	5,885	7,804	7,804
13000 - Overtime	0	0	23	0	0
14000 - Pay-in-Lieu of Benefit Hours	496	409	297	505	505
81000 - FICA	573	515	475	637	637
82000 - Retirement	933	861	834	1,147	1,147
83000 - Health Insurance	12	13	10	13	13
85000 - Workers Compensation	72	85	85	89	89
***** Account Total:	9,080	8,201	7,609	10,195	10,195
1626 Salamanca Probation					

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
0000 Core Program					
12000 - Part Time Wages	6,775	6,074	5,701	7,560	7,560
13000 - Overtime	0	0	23	0	0
14000 - Pay-in-Lieu of Benefit Hours	480	393	288	489	489
81000 - FICA	555	495	460	616	616
82000 - Retirement	904	828	808	1,111	1,111
83000 - Health Insurance	12	12	10	13	13
85000 - Workers Compensation	69	82	82	86	86
***** Account Total:	8,795	7,884	7,372	9,875	9,875
1628 Salamanca Community Services					
0000 Core Program					
12000 - Part Time Wages	6,775	6,074	5,701	7,560	7,560
13000 - Overtime	0	0	23	0	0
14000 - Pay-in-Lieu of Benefit Hours	480	393	288	489	489
81000 - FICA	555	495	460	616	616
82000 - Retirement	904	828	808	1,111	1,111
83000 - Health Insurance	12	12	10	13	13
85000 - Workers Compensation	69	82	82	86	86
***** Account Total:	8,795	7,884	7,372	9,875	9,875
1629 Stone House					
0000 Core Program					
11000 - Full Time Wages	125	0	0	0	0
12000 - Part Time Wages	18,612	21,114	12,652	21,114	21,114
13000 - Overtime	822	0	475	0	0
14000 - Pay-in-Lieu of Benefit Hours	1,458	1,366	1,493	1,366	1,366
43003 - Information Services Shared Service	536	487	224	487	412
44102 - Heat	5,384	5,000	3,718	6,500	6,250
44103 - Electric	15,464	14,000	11,271	15,000	15,000
44104 - Water/Sewer	205	350	153	350	350
44105 - Waste Disposal	1,660	1,524	1,170	1,560	1,560
44401 - Building Repair/Maintenance	11,070	6,500	2,368	7,500	7,075
44402 - Backflow Prevention	125	125	125	125	125
44403 - Maintenance of Alarms	2,699	3,062	1,867	1,298	1,298
44406 - Maintenance of Elevators	8,113	7,972	8,982	9,901	9,901

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
44408 - Maintenance of HVAC	1,900	2,173	1,000	2,500	2,500
44416 - Maintenance of Building Control Systems	0	1,931	1,931	1,989	1,989
45105 - Repair Parts	0	250	0	250	250
47004 - Paper Supplies	0	400	0	400	400
47005 - Cleaning Supplies	72	750	0	750	750
81000 - FICA	1,608	1,720	1,118	1,720	1,720
83000 - Health Insurance	39	39	28	39	39
85000 - Workers Compensation	286	274	274	249	249
***** Account Total:	70,178	69,037	48,849	73,098	72,348
1630 Pines Olean Building					
8220 Building Maintenance					
11000 - Full Time Wages	231,801	232,753	137,398	207,389	207,389
12000 - Part Time Wages	1,352	0	-1,358	0	0
13000 - Overtime	2,291	5,000	2,271	5,000	3,500
14000 - Pay-in-Lieu of Benefit Hours	1,025	0	4,711	0	0
43003 - Information Services Shared Service	16,791	14,663	6,740	14,663	13,837
43004 - Insurance Shared Service	11,551	10,739	5,320	10,739	12,113
81000 - FICA	17,188	18,193	10,386	16,253	16,138
82000 - Retirement	38,272	41,506	22,586	34,004	33,797
83000 - Health Insurance	39,626	44,109	30,161	59,092	59,092
84000 - Dental Insurance	1,290	1,283	836	987	987
85000 - Workers Compensation	3,077	2,854	2,854	6,678	6,678
8225 Grounds Maintenance					
11000 - Full Time Wages	52,619	52,426	52,497	76,395	76,395
12000 - Part Time Wages	2,673	16,571	9,675	16,421	16,421
13000 - Overtime	894	0	7	0	0
14000 - Pay-in-Lieu of Benefit Hours	966	0	0	0	0
81000 - FICA	4,372	5,281	4,757	7,103	7,103
82000 - Retirement	6,761	6,810	6,818	10,499	10,499
83000 - Health Insurance	38	39	31	39	39
85000 - Workers Compensation	765	800	800	678	678
8240 Housekeeping					
11000 - Full Time Wages	237,297	235,753	188,319	236,925	236,925
12000 - Part Time Wages	102,599	96,568	78,028	94,964	94,964

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
13000 - Overtime	14,557	5,000	3,994	5,000	5,000
14000 - Pay-in-Lieu of Benefit Hours	7,007	6,546	5,326	6,386	6,386
81000 - FICA	25,883	26,317	19,562	26,269	26,269
82000 - Retirement	44,605	45,536	36,547	46,909	46,909
83000 - Health Insurance	94,861	103,741	95,144	137,696	137,696
84000 - Dental Insurance	1,666	1,645	1,296	1,645	1,645
85000 - Workers Compensation	4,974	4,497	3,733	4,289	4,289
***** Account Total:	966,801	978,630	728,439	1,026,023	1,024,749
1631 Pines Machias Building					
8220 Building Maintenance					
11000 - Full Time Wages	248,809	240,639	189,951	241,192	241,192
12000 - Part Time Wages	40,474	68,147	56,632	46,052	46,052
13000 - Overtime	17,139	5,000	9,105	5,000	5,000
14000 - Pay-in-Lieu of Benefit Hours	5,469	4,772	2,703	3,224	3,224
43003 - Information Services Shared Service	19,426	17,214	7,913	17,214	14,387
43004 - Insurance Shared Service	13,364	12,608	6,246	12,608	12,595
81000 - FICA	22,695	24,379	18,989	22,609	22,609
82000 - Retirement	47,217	50,845	41,227	50,070	50,070
83000 - Health Insurance	58,846	56,487	44,176	59,458	59,458
84000 - Dental Insurance	1,066	1,020	788	987	987
85000 - Workers Compensation	5,198	4,696	4,696	5,685	5,685
8225 Grounds Maintenance					
12000 - Part Time Wages	10,398	16,571	32,588	41,554	41,554
13000 - Overtime	0	0	234	0	0
14000 - Pay-in-Lieu of Benefit Hours	0	0	0	1,576	1,576
81000 - FICA	795	1,269	2,511	3,301	3,301
83000 - Health Insurance	0	0	10	39	39
85000 - Workers Compensation	135	102	102	123	123
8240 Housekeeping					
11000 - Full Time Wages	249,810	243,448	197,781	248,381	248,381
12000 - Part Time Wages	117,515	91,881	51,815	116,626	99,778
13000 - Overtime	8,843	5,000	3,697	5,000	5,000
14000 - Pay-in-Lieu of Benefit Hours	12,500	5,787	2,716	7,902	6,326
81000 - FICA	28,180	26,487	18,335	28,921	27,512

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
82000 - Retirement	61,623	54,031	46,893	69,899	66,316
83000 - Health Insurance	93,493	103,672	83,291	118,602	118,563
84000 - Dental Insurance	1,266	987	1,048	1,316	1,316
85000 - Workers Compensation	5,479	5,345	5,345	4,612	4,612
86000 - Unemployment	0	2,767	0	0	0
***** Account Total:	1,069,740	1,043,154	828,792	1,111,951	1,085,656
Departmental Appropriation:	4,908,178	4,912,537	3,828,618	5,204,945	5,108,834

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

Departmental Appropriation:	4,908,178	4,912,537	3,828,618	5,204,945	5,108,834
Departmental Revenue:	4,897,413	4,912,537	3,564,585	5,204,945	5,108,834
Departmental Net Levy:	10,765	0	264,033	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
165 Central Communications					
Revenue					
1650 Central Communication System					
0000 Core Program					
1302 - Telephone Shared Service	133,282	137,613	41,625	141,821	141,821
***** Account Total:	133,282	137,613	41,625	141,821	141,821
Departmental Revenue:	133,282	137,613	41,625	141,821	141,821
Appropriation					
1650 Central Communication System					
0000 Core Program					
20011 - Communication Equipment	0	500	0	500	1,000
44101 - Telephone	-887	0	4,904	0	0
45202 - Equipment Repair and Maintenance	0	500	0	500	500
45203 - Software Licenses and Maintenance	51,328	52,000	1,420	53,500	52,897
45401 - Small Equipment/Tools	3,126	1,000	264	1,000	500
47002 - Office Supplies	-268	0	0	0	0
1651 Olean Switchboard					
11000 - Full Time Wages	38,787	39,884	31,632	40,889	40,889
43003 - Information Services Shared Service	1,024	1,048	482	1,048	1,237
43004 - Insurance Shared Service	318	321	159	321	434
81000 - FICA	2,761	3,052	2,250	3,129	3,129
82000 - Retirement	4,835	5,386	4,251	5,772	5,772
83000 - Health Insurance	8,073	8,976	7,147	10,156	10,156
84000 - Dental Insurance	330	329	262	329	329
85000 - Workers Compensation	368	399	399	460	460
1652 Little Valley Switchboard					
11000 - Full Time Wages	237	0	0	0	0
12000 - Part Time Wages	20,190	20,998	17,196	20,999	20,999
13000 - Overtime	0	0	32	0	0
43003 - Information Services Shared Service	1,024	1,047	481	1,047	1,235
43004 - Insurance Shared Service	318	321	159	321	434
81000 - FICA	1,563	1,609	1,318	1,608	1,608
85000 - Workers Compensation	257	243	243	242	242
***** Account Total:	133,384	137,613	72,599	141,821	141,821
1670 Central Mail and Copier					

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
0000 Core Program					
45202 - Equipment Repair and Maintenance	6,386	6,000	3,486	6,000	6,000
45308 - Equipment Rental	1,710	2,000	1,048	2,000	2,000
45310 - Copy Machine Lease	-1	400	1	400	400
47001 - Postage	86	50	-156	200	200
47002 - Office Supplies	4,287	4,220	2,955	4,220	4,220
***** Account Total:	12,468	12,670	7,334	12,820	12,820
Departmental Appropriation:	145,852	150,283	79,933	154,641	154,641

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

Departmental Appropriation:	145,852	150,283	79,933	154,641	154,641
Departmental Revenue:	133,282	137,613	41,625	141,821	141,821
Departmental Net Levy:	12,570	12,670	38,308	12,820	12,820

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
168 Information Services					
Revenue					
1680 Information Services					
0000 Core Program					
1303 - Information Services Shared Service	1,991,173	1,902,899	874,723	1,936,997	1,783,170
2650 - Sales of Scrap And Excess Materials	46	0	1,232	0	0
***** Account Total:	1,991,219	1,902,899	875,955	1,936,997	1,783,170
Departmental Revenue:	1,991,219	1,902,899	875,955	1,936,997	1,783,170
Appropriation					
1680 Information Services					
0000 Core Program					
11000 - Full Time Wages	764,324	771,887	528,471	680,848	680,848
13000 - Overtime	34,435	38,000	29,061	38,000	38,000
14000 - Pay-in-Lieu of Benefit Hours	30,672	0	101,618	0	0
20006 - Computer Equipment/Software	30,304	42,000	31,945	42,000	35,000
41233 - Professional Services	30,694	33,000	15,975	33,000	27,000
41404 - Internet Contracts	2,952	3,600	2,460	3,600	3,600
43002 - Telephone Shared Service	4,146	4,459	1,349	4,459	4,582
43003 - Information Services Shared Service	22,005	24,868	11,431	24,868	25,280
43004 - Insurance Shared Service	11,871	12,106	5,997	12,106	13,517
43006 - Maintenance Shared Service	59,669	61,567	45,314	61,567	54,370
44101 - Telephone	2,539	2,500	1,804	2,500	2,500
45105 - Repair Parts	0	1,000	0	1,000	0
45202 - Equipment Repair and Maintenance	2,291	1,500	0	1,500	1,500
45203 - Software Licenses and Maintenance	507,774	405,689	343,208	529,481	428,474
45305 - Leased Vehicle and Gas Charges	0	200	0	200	0
45308 - Equipment Rental	14,559	15,000	11,681	15,000	15,000
45310 - Copy Machine Lease	458	1,000	608	1,000	1,000
45314 - Multi-Protocol Layered Switching Charges	147,648	147,000	111,883	152,000	150,000
45401 - Small Equipment/Tools	13,167	5,000	10,328	5,000	7,000
46101 - Employee Meal Reimbursements	40	150	0	150	100
46102 - Employee Mileage Reimbursements	8,248	5,500	4,853	6,000	6,000
46103 - Employee Other Travel Expenses	532	400	0	400	400
46106 - Training	0	3,500	0	3,500	2,000
46108 - Cellular Phone Charges	8,284	6,000	4,758	6,000	6,000

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
47001 - Postage	110	200	12	200	150
47002 - Office Supplies	-6,848	5,000	4,468	5,000	3,000
47007 - Printing	0	250	0	250	0
47008 - Publications/Instructional Materials	0	200	0	200	0
48002 - Dues	100	50	50	100	100
48303 - Web Consultant	27,145	28,061	28,061	58,638	29,319
81000 - FICA	61,735	61,965	49,336	55,000	55,000
82000 - Retirement	113,647	111,604	77,775	108,569	108,569
83000 - Health Insurance	82,803	92,005	52,155	69,720	69,720
84000 - Dental Insurance	2,251	2,417	1,348	1,316	1,316
85000 - Workers Compensation	14,343	15,221	15,221	13,825	13,825
***** Account Total:	1,991,898	1,902,899	1,491,170	1,936,997	1,783,170
Departmental Appropriation:	1,991,898	1,902,899	1,491,170	1,936,997	1,783,170

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

Departmental Appropriation:	1,991,898	1,902,899	1,491,170	1,936,997	1,783,170
Departmental Revenue:	1,991,219	1,902,899	875,955	1,936,997	1,783,170
Departmental Net Levy:	679	0	615,215	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
171 Workers Compensation					
Revenue					
0000 Unallocated					
0000 Core Program					
2222 - Participants' Assessments	2,823,505	2,711,460	2,713,714	2,464,606	2,464,606
***** Account Total:	2,823,505	2,711,460	2,713,714	2,464,606	2,464,606
1720 Benefits and Awards					
0000 Core Program					
2683.02 - Self Insurance Recoveries, W/C Recoveries	195,997	0	149,041	0	0
***** Account Total:	195,997	0	149,041	0	0
Departmental Revenue:	3,019,502	2,711,460	2,862,755	2,464,606	2,464,606
Appropriation					
1710 Workers Compensation Admin					
0000 Core Program					
11000 - Full Time Wages	65,551	46,284	37,158	46,584	46,584
14000 - Pay-in-Lieu of Benefit Hours	0	0	1,767	0	0
20006 - Computer Equipment/Software	0	0	1,085	0	0
40201 - NYS Assessments	150,380	164,457	61,932	160,000	160,000
40201.01 - NYS Assessments, Hospital Assessment	0	17,600	0	16,200	16,200
41006 - W/C Administration Contract	103,375	105,545	105,445	108,608	108,608
41208 - Audit Services Contracted	16,000	16,000	16,000	16,000	16,000
43003 - Information Services Shared Service	2,235	2,225	1,023	2,032	2,032
43004 - Insurance Shared Service	1,020	1,065	528	1,038	1,038
43006 - Maintenance Shared Service	1,234	2,861	2,138	2,908	2,908
45305 - Leased Vehicle and Gas Charges	227	400	197	400	400
45401 - Small Equipment/Tools	877	800	575	800	800
46101 - Employee Meal Reimbursements	9	75	0	75	75
46102 - Employee Mileage Reimbursements	399	500	155	500	500
46103 - Employee Other Travel Expenses	429	1,100	434	1,100	1,100
46106 - Training	754	150	150	150	150
46108 - Cellular Phone Charges	0	550	281	550	550
47001 - Postage	159	300	109	300	300
47002 - Office Supplies	1,386	700	251	700	700
48002 - Dues	110	110	55	110	110
81000 - FICA	4,573	3,542	2,749	3,565	3,565

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
82000 - Retirement	8,119	6,243	4,991	6,570	6,570
83000 - Health Insurance	17,023	12,812	10,228	14,833	14,833
84000 - Dental Insurance	245	165	131	165	165
85000 - Workers Compensation	977	911	911	778	778
***** Account Total:	375,082	384,395	248,293	383,966	383,966
1720 Benefits and Awards					
0000 Core Program					
40412 - Benefits and Awards	1,697,539	1,947,032	-1,062,071	1,700,087	1,700,087
46104 - Physicals	14,606	16,480	2,805	17,000	17,000
***** Account Total:	1,712,145	1,963,512	-1,059,266	1,717,087	1,717,087
1722 Excess Insurance					
0000 Core Program					
40609 - Insurance Premiums	271,973	363,553	363,553	363,553	363,553
***** Account Total:	271,973	363,553	363,553	363,553	363,553
Departmental Appropriation:	2,359,200	2,711,460	-447,420	2,464,606	2,464,606

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

Departmental Appropriation:	2,359,200	2,711,460	-447,420	2,464,606	2,464,606
Departmental Revenue:	3,019,502	2,711,460	2,862,755	2,464,606	2,464,606
Departmental Net Levy:	-660,302	0	-3,310,175	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
175 Self-Insured Health Benefits					
Revenue					
0000 Unallocated					
0000 Core Program					
2770.01 - Other Unclassified Revenue, Self-Insured Health Premiums	25,018,039	25,150,459	18,600,461	25,594,314	25,594,314
2770.08 - Other Unclassified Revenue, Self-Insured Dental Premiums	989,799	985,300	762,953	976,700	976,700
2770.09 - Other Unclassified Revenue, Self-Insured Vision Premiums	215,305	217,120	166,302	206,730	206,730
***** Account Total:	26,223,143	26,352,879	19,529,716	26,777,744	26,777,744
1750 Health Plan Administration					
0000 Core Program					
2700 - Reimbursement of Medicare Part D Expenditures	328,914	329,784	462,265	311,532	311,532
***** Account Total:	328,914	329,784	462,265	311,532	311,532
1752 Health Plan Claims					
0000 Core Program					
2683.03 - Self Insurance Recoveries, Stop-Loss Recoveries	56,710	0	30,435	0	0
2770.02 - Other Unclassified Revenue, Miscellaneous Revenue	15,190	0	0	0	0
***** Account Total:	71,900	0	30,435	0	0
1758 Telemedicine Program					
0000 Core Program					
2770.07 - Other Unclassified Revenue, Telemedicine Premiums	40,318	41,700	30,375	38,500	38,500
***** Account Total:	40,318	41,700	30,375	38,500	38,500
Departmental Revenue:	26,664,275	26,724,363	20,052,791	27,127,776	27,127,776
Appropriation					
1750 Health Plan Administration					
0000 Core Program					
11000 - Full Time Wages	89,848	115,827	37,157	81,456	81,456
12000 - Part Time Wages	955	0	44	0	0
13000 - Overtime	1,163	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	0	0	1,767	0	0
20006 - Computer Equipment/Software	0	0	986	0	0
40207 - Patient Centered Outcomes Research Institute Tax	9,292	11,769	10,248	9,845	9,845
41003 - Benefits Plan Management	127,765	127,465	107,143	120,226	120,226
41004 - Health Plan Administrative Fees	1,560,629	1,561,172	886,059	1,410,366	1,410,366
41005 - VSP Administrative Fees	2,191	2,195	1,752	2,113	2,113
41209 - Actuarial Services	5,000	14,000	10,500	5,500	5,500
43003 - Information Services Shared Service	2,482	2,745	1,262	2,795	2,795

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
43004 - Insurance Shared Service	910	920	456	1,348	1,348
44204 - Room Rental	550	0	0	0	0
45310 - Copy Machine Lease	4	0	0	0	0
45401 - Small Equipment/Tools	0	0	574	0	0
46102 - Employee Mileage Reimbursements	494	0	0	0	0
47001 - Postage	1,391	3,000	333	3,000	3,000
47002 - Office Supplies	3,004	6,000	1,411	6,000	6,000
48202 - Part B Reimbursements	888	924	812	1,008	1,008
81000 - FICA	6,392	8,863	2,804	6,233	6,233
82000 - Retirement	11,283	15,631	5,085	11,491	11,491
83000 - Health Insurance	28,974	38,434	10,228	29,666	29,666
84000 - Dental Insurance	416	494	131	330	330
85000 - Workers Compensation	895	969	969	1,091	1,091
***** Account Total:	1,854,526	1,910,408	1,079,721	1,692,468	1,692,468
1752 Health Plan Claims					
0000 Core Program					
40201 - NYS Assessments	750,075	811,907	486,444	780,145	780,145
40410 - Health Claims	134	-155,000	-2,092,454	-216,830	-216,830
40410.01 - Health Claims, Medical Claims	14,903,546	14,024,460	10,118,243	14,540,695	14,540,695
40410.02 - Health Claims, Prescription Claims	10,794,388	7,834,617	5,479,478	7,463,127	7,463,127
40410.03 - Health Claims, Rx Rebate	-3,010,154	-2,486,786	-468,333	-2,305,284	-2,305,284
40411.DAV - VSP Claims, Davis Vision	22,459	25,343	8,038	20,151	20,151
40411.EBF - VSP Claims, CSEA EBF	215,411	217,120	155,151	206,730	206,730
40413 - Dental Claims	963,537	985,300	702,804	976,700	976,700
40414 - Post-65 Retiree Medicare Advantage Plan	0	2,572,805	2,198,740	3,145,299	3,145,299
***** Account Total:	24,639,396	23,829,766	16,588,111	24,610,733	24,610,733
1754 Health Plan Stop-Loss Premium					
0000 Core Program					
40609 - Insurance Premiums	800,670	853,600	560,791	701,655	701,655
***** Account Total:	800,670	853,600	560,791	701,655	701,655
1756 Wellness Program					
0000 Core Program					
48201 - Wellness Program	97,991	88,889	77,856	84,420	84,420
***** Account Total:	97,991	88,889	77,856	84,420	84,420
1758 Telemedicine Program					

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
0000 Core Program					
48228 - Telemedicine Program	41,116	41,700	32,422	38,500	38,500
***** Account Total:	41,116	41,700	32,422	38,500	38,500
Departmental Appropriation:	27,433,699	26,724,363	18,338,901	27,127,776	27,127,776

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

Departmental Appropriation:	27,433,699	26,724,363	18,338,901	27,127,776	27,127,776
Departmental Revenue:	26,664,275	26,724,363	20,052,791	27,127,776	27,127,776
Departmental Net Levy:	769,424	0	-1,713,890	0	0

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
249 Community College Chargebacks					
Appropriation					
2490 Community College					
0000 Core Program					
40408 - Tuition	711,100	710,400	454,208	612,200	612,200
40408.JCC - Tuition, Tuition - JCC	2,139,707	2,182,502	2,182,501	2,226,152	2,226,152
***** Account Total:	2,850,807	2,892,902	2,636,709	2,838,352	2,838,352
Departmental Appropriation:	2,850,807	2,892,902	2,636,709	2,838,352	2,838,352

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

Departmental Appropriation:	2,850,807	2,892,902	2,636,709	2,838,352	2,838,352
Departmental Revenue:	0	0	0	0	0
Departmental Net Levy:	2,850,807	2,892,902	2,636,709	2,838,352	2,838,352

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 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	33,900	38,025	34,800	38,250	38,250
3277.03 - State Aid, Education of Handicapped Children, Excess School Administr	172,120	172,120	0	172,120	184,743
***** Account Total:	206,020	210,145	34,800	210,370	222,993
2961 AHC Program					
0000 Core Program					
3277.01 - State Aid, Education of Handicapped Children, AHC Program	3,245,647	2,277,056	890,923	2,859,728	2,868,319
4601 - Federal Aid, Medicaid Assistance	1,340,140	1,576,332	910,068	1,879,296	1,879,296
***** Account Total:	4,585,787	3,853,388	1,800,991	4,739,024	4,747,615
Departmental Revenue:	4,791,807	4,063,533	1,835,791	4,949,394	4,970,608
Appropriation					
2960 AHC Administrative Costs					
0000 Core Program					
11000 - Full Time Wages	131,753	156,282	109,245	174,362	174,362
13000 - Overtime	2	0	0	0	0
40204 - Excess School Administration	289,278	289,277	169,223	289,278	310,492
41609 - Contracted Services, Youth Bureau	0	20,000	0	20,000	19,625
43003 - Information Services Shared Service	3,638	3,223	1,482	3,481	3,481
43004 - Insurance Shared Service	1,832	1,851	917	1,932	1,932
43005 - Records Management Shared Service	141	136	97	0	0
43006 - Maintenance Shared Service	2,377	2,307	1,027	0	0
45203 - Software Licenses and Maintenance	18,478	18,185	7,832	18,378	18,378
45401 - Small Equipment/Tools	7	0	11	0	0
46102 - Employee Mileage Reimbursements	398	500	507	600	600
46108 - Cellular Phone Charges	0	0	0	0	375
47001 - Postage	39	60	0	0	0
47002 - Office Supplies	778	575	477	575	575
47007 - Printing	6	0	0	0	0
48001 - Advertising	0	0	104	0	0
48326 - Health Department Early Intervention	41,731	0	0	0	0
81000 - FICA	9,401	11,962	7,800	13,345	13,345
82000 - Retirement	21,993	27,186	19,703	31,607	31,607

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
83000 - Health Insurance	31,294	39,957	28,094	48,475	48,475
84000 - Dental Insurance	754	766	618	964	964
85000 - Workers Compensation	1,802	1,510	1,510	1,563	1,563
***** Account Total:	555,702	573,777	348,647	604,560	625,774
2961 AHC Program					
2962 AHC 2022/2023					
40408 - Tuition	42,493	0	0	0	0
2963 AHC 2023/2024					
40407 - Evaluations	1,082	0	0	0	0
2964 AHC 2024/2025					
40407 - Evaluations	63,105	0	0	0	0
40408 - Tuition	2,872,219	0	0	0	0
41012 - Transportation Coordinator	76,042	0	0	0	0
41601 - Transportation	597,429	0	0	0	0
2965 AHC 2025/2026					
40407 - Evaluations	64,208	57,303	50,400	0	0
40408 - Tuition	2,050,534	2,314,202	2,623,805	0	0
41012 - Transportation Coordinator	76,042	84,498	84,498	0	0
41601 - Transportation	588,368	512,989	654,383	0	0
2966 AHC 2026/2027					
40407 - Evaluations	0	53,268	10,962	51,537	51,537
40408 - Tuition	0	1,780,250	642,776	2,718,754	2,718,754
41012 - Transportation Coordinator	0	0	42,249	0	0
41601 - Transportation	0	512,989	311,581	621,375	621,375
2967 AHC 2017/2018					
40407 - Evaluations	0	0	0	55,110	55,110
40408 - Tuition	0	0	0	2,085,656	2,085,656
41601 - Transportation	0	0	0	621,375	621,375
***** Account Total:	6,431,522	5,315,499	4,420,654	6,153,807	6,153,807
Departmental Appropriation:	6,987,224	5,889,276	4,769,301	6,758,367	6,779,581

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
---------- DEPARTMENTAL SUMMARY ----------					
Departmental Appropriation:	6,987,224	5,889,276	4,769,301	6,758,367	6,779,581
Departmental Revenue:	4,791,807	4,063,533	1,835,791	4,949,394	4,970,608
Departmental Net Levy:	2,195,417	1,825,743	2,933,510	1,808,973	1,808,973

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
298 Contract Agencies Appropriation					
1910 Unallocated					
0000 Core Program					
42079 - FeedMore WNY	0	0	0	2,100,000	0
***** Account Total:	0	0	0	2,100,000	0
2495 Contribution, Community College					
0000 Core Program					
42039 - Jamestown Community College	100,000	100,000	100,000	100,000	100,000
***** Account Total:	100,000	100,000	100,000	100,000	100,000
2980 Educational Services, Other					
0000 Core Program					
42003 - Cornell Cooperative Extension	267,769	262,414	267,769	273,124	267,876
***** Account Total:	267,769	262,414	267,769	273,124	267,876
3510 Control of Animals					
0000 Core Program					
42007 - SPCA in Cattaraugus County	129,000	152,320	152,320	155,000	155,000
42068 - Empire Animal Rescue Society	80,000	62,500	80,000	125,000	63,750
42072 - Catt County Cat Nippers	10,000	0	0	0	0
42075 - Phoenix Humane Society	0	10,000	10,000	100,000	10,200
***** Account Total:	219,000	224,820	242,320	380,000	228,950
6420 Economic Development					
0000 Core Program					
42058 - Land Bank Transfer	300,000	150,000	0	150,000	150,000
***** Account Total:	300,000	150,000	0	150,000	150,000
7010 Council on the Arts					
0000 Core Program					
42008 - Cattaraugus County Arts Council	11,965	11,726	11,726	11,960	11,960
***** Account Total:	11,965	11,726	11,726	11,960	11,960
7180 Special Recreational Facilities					
0000 Core Program					
42081 - Ellicottville Playground	0	0	0	10,000	0
***** Account Total:	0	0	0	10,000	0
7415 Joint Public Library					
0000 Core Program					
42009 - Chautauqua/Cattaraugus Library System	84,531	82,840	82,840	84,497	84,497

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
***** Account Total:	84,531	82,840	82,840	84,497	84,497
7450 Museum					
0000 Core Program					
42010 - Salamanca Rail Museum	10,200	0	0	0	0
***** Account Total:	10,200	0	0	0	0
7520 Historical Property					
0000 Core Program					
42077 - Olean Historical and Preservation Society	0	35,000	35,000	0	0
***** Account Total:	0	35,000	35,000	0	0
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:	995,865	869,200	742,055	3,111,981	845,683

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

Departmental Appropriation:	995,865	869,200	742,055	3,111,981	845,683
Departmental Revenue:	0	0	0	0	0
Departmental Net Levy:	995,865	869,200	742,055	3,111,981	845,683

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
302 E 911 System					
Revenue					
3020 E911 System					
0000 Core Program					
1140 - E911 Telephone Surcharge	278,460	220,000	165,794	220,000	207,388
2260.01 - Public Safety Services For Other Governments, MDT Reimbursements	3,191	3,192	3,590	3,589	3,589
3389.04 - State Aid, Other Public Safety, PSAP	0	156,861	0	0	0
***** Account Total:	281,651	380,053	169,384	223,589	210,977
Departmental Revenue:	281,651	380,053	169,384	223,589	210,977
Appropriation					
3020 E911 System					
0000 Core Program					
20003 - Office Equipment	3,286	1,700	0	3,900	3,900
20006 - Computer Equipment/Software	21,534	2,400	1,416	10,500	10,500
43003 - Information Services Shared Service	2,287	4,071	1,871	1,064	1,064
44101 - Telephone	14,172	26,431	10,221	20,000	20,000
45203 - Software Licenses and Maintenance	159,419	245,000	228,800	69,000	69,000
45204 - Radio Repair and Maintenance	0	0	5,410	5,000	5,000
45310 - Copy Machine Lease	465	500	307	500	500
45401 - Small Equipment/Tools	6,611	11,001	1,763	6,000	6,000
46103 - Employee Other Travel Expenses	647	400	880	600	600
46106 - Training	3,770	5,000	2,182	5,000	5,000
46108 - Cellular Phone Charges	84,728	83,000	66,090	88,863	88,863
47002 - Office Supplies	284	300	46	300	300
48002 - Dues	25	250	0	250	250
***** Account Total:	297,228	380,053	318,986	210,977	210,977
Departmental Appropriation:	297,228	380,053	318,986	210,977	210,977
---------- DEPARTMENTAL SUMMARY ----------					
Departmental Appropriation:	297,228	380,053	318,986	210,977	210,977
Departmental Revenue:	281,651	380,053	169,384	223,589	210,977
Departmental Net Levy:	15,577	0	149,602	-12,612	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
311 Sheriff/Jail					
Revenue					
3021 Communications					
0000 Core Program					
2410 - Rental of Real Property	1,394	1,394	1,050	1,394	1,394
3389.04 - State Aid, Other Public Safety, PSAP	0	0	0	177,647	177,647
***** Account Total:	1,394	1,394	1,050	179,041	179,041
3110 Sheriff					
0000 Core Program					
1367 - DCS & DSS Reimbursement Building Security	15,733	7,896	4,037	7,652	7,652
1368 - STOP DWI Reimbursement	32,462	54,693	17,329	35,698	79,449
1377 - Youth Reimbursement Juvenile Officer	4,020	4,020	4,020	4,000	4,000
1510.01 - Sheriff Fees, Sheriff Fees	104,445	100,000	86,525	100,000	100,000
1510.02 - Sheriff Fees, Security Services	82,695	72,000	34,184	80,087	80,087
2545 - Licenses	300	200	300	300	300
2590 - Pistol Permits	29,599	35,000	23,180	32,000	32,000
2665.ENT - Sales of Equipment, Expired Ent Lease Sale	82,519	0	0	0	0
2680 - Insurance Recoveries	82	0	0	0	0
2705.02 - Gifts And Donations, Sheriff	0	0	-4,158	0	0
2715 - Proceeds of Seized and Unclaimed Property	0	0	1,594	0	0
3389.05 - State Aid, Other Public Safety, Soft Body Armor	2,354	3,000	3,707	3,750	3,750
4320.02 - Federal Aid, Crime Control, DEA & ATF Reimbursement	22,374	22,155	14,969	22,377	22,377
4320.03 - Federal Aid, Crime Control, Bullet Proof Vest Partnership	9,417	9,500	9,942	13,000	13,000
3120 Officer Wellness					
3389.21 - State Aid, Other Public Safety, CARES UP Initiative Grant	22,715	56,153	59,903	81,450	81,450
3130 ICE Task Force					
4320.12 - Federal Aid, Crime Control, Task Force Model Program (ICE)	0	0	115,000	0	0
***** Account Total:	408,715	364,617	370,532	380,314	424,065
3150 Jail					
0000 Core Program					
1333 - CS Reimbursement Psychiatric Nurse	80,000	80,000	56,088	78,928	78,928
1589.08 - Other Public Safety Departmental Income, Medicaid Reimb Non-Count	0	35,000	0	39,663	39,663
1589.09 - Other Public Safety Departmental Income, Inmate Telephone System F	0	0	15,000	0	0
2260.04 - Public Safety Services For Other Governments, Security Inmate Instruc	19,462	20,000	12,596	20,000	20,000
2264 - Jail Facilities Services, Other Governments	900,655	1,000,000	533,870	1,000,000	1,000,000

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
2450.01 - Commissions, Miscellaneous Maintenance	81,593	85,000	44,509	41,000	41,000
2610.03 - Fines And Forfeited Bail, Inmate Fines	409	200	701	700	700
3389.09 - State Aid, Other Public Safety, State-Ready Reimbursement	32,500	0	1,700	0	0
3623.01 - State Aid, Juvenile Delinquent, Alternative Jail Unit Operations	178,200	0	0	525,600	791,028
4389.05 - Federal Aid, Other Public Safety, Rural Com Opioid Resp-Transport	0	0	7,979	0	0
3151 Inmate Transports					
1334 - Extradition Reimbursement	9,191	0	0	8,335	8,335
1510.06 - Sheriff Fees, Local Transports	67,873	80,000	54,241	78,000	78,000
3152 MAT Program					
1378.013S - DCS Reimbursement Opioid Abatement, Jail Based Services	0	62,322	0	35,161	35,161
1378.013W - DCS Reimbursement Opioid Abatement, Opioid Stewardship Fund	0	11,350	11,350	11,350	11,350
1378.MAT - DCS Reimbursement Opioid Abatement, MAT Program	100,000	200,000	1,722	45,000	68,268
2735.NR - Opioid Settlement Funds, Not Restricted	98,660	65,345	65,260	65,345	46,873
2735.R - Opioid Settlement Funds, Restricted	100,262	76,525	117,953	76,525	58,052
***** Account Total:	1,668,805	1,715,742	922,969	2,025,607	2,277,358
3190 Community Policing					
3190 Community Policing					
2705.04 - Gifts And Donations, Community Policing	0	0	1,361	0	0
2705.25 - Gifts And Donations, Honor Guard	0	0	846	0	0
3191 K9					
2705.05 - Gifts And Donations, K9	13,000	0	0	0	0
***** Account Total:	13,000	0	2,207	0	0
3210 Court Attendants					
0000 Core Program					
3330 - State Aid, Unified Court Budget Security Services	1,687,636	1,776,471	418,769	1,797,069	1,797,069
***** Account Total:	1,687,636	1,776,471	418,769	1,797,069	1,797,069
3212 Social Services Fraud Officer					
0000 Core Program					
1332 - DSS Reimbursement Sheriff Investigator	156,296	163,072	79,751	168,748	168,748
***** Account Total:	156,296	163,072	79,751	168,748	168,748
3213 DA Investigator					
0000 Core Program					
1370 - DA Reimbursement Sheriff Investigator	350,205	361,502	184,412	336,882	336,882
2665.ENT - Sales of Equipment, Expired Ent Lease Sale	5,000	0	0	0	0
***** Account Total:	355,205	361,502	184,412	336,882	336,882

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
3214 SNI Security Contract					
0000 Core Program					
2260.02 - Public Safety Services For Other Governments, Security Services	0	0	358,367	597,519	597,519
***** Account Total:	0	0	358,367	597,519	597,519
3216 WVNS Security Contract					
0000 Core Program					
2260.02 - Public Safety Services For Other Governments, Security Services	239,408	268,462	172,836	550,387	550,387
2665 - Sales of Equipment	10,600	0	0	0	0
***** Account Total:	250,008	268,462	172,836	550,387	550,387
3217 T. of Ashford Security Contract					
0000 Core Program					
2260.02 - Public Safety Services For Other Governments, Security Services	127,814	160,786	76,009	177,175	177,175
2705.45 - Gifts And Donations, CH2M T. Ashford Officer Donation	48,115	0	0	0	0
***** Account Total:	175,929	160,786	76,009	177,175	177,175
3218 School Resource Officers					
0000 Core Program					
2705 - Gifts And Donations	0	0	30,000	0	0
3218 Pioneer SRO					
2260.03 - Public Safety Services For Other Governments, School Resource Officer	374,646	402,509	196,988	372,886	372,886
3219 Randolph SRO					
2260.03 - Public Safety Services For Other Governments, School Resource Officer	133,050	158,507	66,109	166,743	166,743
3220 Allegany-Limestone SRO					
2260.03 - Public Safety Services For Other Governments, School Resource Officer	104,625	116,253	53,801	127,674	127,674
3221 Gowanda SRO					
2260.03 - Public Safety Services For Other Governments, School Resource Officer	287,904	291,694	138,465	292,055	292,055
2680 - Insurance Recoveries	0	0	52,835	0	0
3222 Salamanca SRO					
2260.03 - Public Safety Services For Other Governments, School Resource Officer	357,619	381,074	193,270	426,013	426,013
3223 Cattaraugus-Little Valley SRO					
2260.03 - Public Safety Services For Other Governments, School Resource Officer	115,570	124,205	57,857	127,266	127,266
3224 Catt-Alleg-Erie-Wyo BOCES SRO					
2260.03 - Public Safety Services For Other Governments, School Resource Officer	105,792	120,698	58,444	123,507	123,507
3225 Portville SRO					
2260.03 - Public Safety Services For Other Governments, School Resource Officer	138,218	147,007	70,244	152,781	152,781
3226 Hinsdale SRO					

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
2260.03 - Public Safety Services For Other Governments, School Resource Officer	57,273	0	0	0	0
3227 West Valley SRO					
2260.03 - Public Safety Services For Other Governments, School Resource Officer	103,414	118,415	51,454	125,448	125,448
***** Account Total:	1,778,111	1,860,362	969,467	1,914,373	1,914,373
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	10,138	16,695	0	25,533	25,533
***** Account Total:	10,138	16,695	1,200	25,533	25,533
3312 Snowmobile Law Enforcement					
0000 Core Program					
3317 - State Aid, Snowmobile Law Enforcement	1,649	4,002	1,798	4,716	4,716
***** Account Total:	1,649	4,002	1,798	4,716	4,716
3324 GTSC					
3324 Traffic Safety Partnership					
3389.18 - State Aid, Other Public Safety, GTSC NYS STOP-DWI Assoc/Found	12,180	15,500	7,631	15,100	15,100
4320.06 - Federal Aid, Crime Control, Traffic Safety Partnership	12,381	0	8,988	11,431	11,431
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	1,344	1,800	500	2,100	2,100
***** Account Total:	25,905	17,300	17,448	28,631	28,631
3510 Control of Animals					
0000 Core Program					
2610.01 - Fines And Forfeited Bail, Fines	57	0	0	0	0
***** Account Total:	57	0	0	0	0
3644 Domestic Terrorism Prev Gr (DT)					
3662 2022 Domestic Terrorism Grant					
4389.04 - Federal Aid, Other Public Safety, Domestic Terrorism Prev. Grant	172,413	0	0	0	0
3663 2023 Domestic Terrorism Grant					
4389.04 - Federal Aid, Other Public Safety, Domestic Terrorism Prev. Grant	30,831	172,413	98,856	0	0
3664 2024 Domestic Terrorism Grant					

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
4389.04 - Federal Aid, Other Public Safety, Domestic Terrorism Prev. Grant	0	0	0	172,413	172,413
***** Account Total:	203,244	172,413	98,856	172,413	172,413
3645 Homeland Security (SLETPP)					
3641 2021 Homeland Security					
4389.01 - Federal Aid, Other Public Safety, Homeland Security	2,833	0	0	0	0
3642 2022 Homeland Security					
4389.01 - Federal Aid, Other Public Safety, Homeland Security	3,337	0	6,826	0	0
3643 2023 Homeland Security					
4389.01 - Federal Aid, Other Public Safety, Homeland Security	45,087	0	0	0	0
3644 2024 Homeland Security					
4389.01 - Federal Aid, Other Public Safety, Homeland Security	28,871	18,929	0	18,887	18,887
3645 2025 Homeland Security					
4389.01 - Federal Aid, Other Public Safety, Homeland Security	0	30,746	0	30,006	30,006
***** Account Total:	80,128	49,675	6,826	48,893	48,893
Departmental Revenue:	6,846,220	6,962,493	3,704,997	8,437,301	8,732,803
Appropriation					
0000 Unallocated					
0000 Core Program					
44101 - Telephone	0	0	-1,650	0	0
45310 - Copy Machine Lease	0	0	2,974	0	0
***** Account Total:	0	0	1,324	0	0
3021 Communications					
0000 Core Program					
11000 - Full Time Wages	1,016,653	1,029,992	814,997	1,031,885	1,031,885
12000 - Part Time Wages	111,570	136,620	92,788	114,356	114,356
13000 - Overtime	117,490	96,142	76,700	99,572	99,572
14000 - Pay-in-Lieu of Benefit Hours	11,603	19,193	6,336	19,193	19,193
20006 - Computer Equipment/Software	2,086	0	0	2,400	2,400
43001 - Fleet Maintenance	2,115	2,249	1,455	2,655	2,655
43002 - Telephone Shared Service	2,199	2,262	684	2,614	2,614
43003 - Information Services Shared Service	17,352	16,915	7,775	15,551	15,551
43004 - Insurance Shared Service	31,705	34,003	18,274	30,384	30,384
43006 - Maintenance Shared Service	17,317	19,857	14,844	20,868	20,868
44101 - Telephone	1,106	1,500	830	1,150	1,150
44103 - Electric	31,457	30,000	23,038	28,849	28,849

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
44207 - MRD Tower Lease	20,315	22,000	21,687	21,863	21,863
44401 - Building Repair/Maintenance	0	250	0	250	0
44407 - Maintenance of Generator	13,993	14,000	12,794	20,000	20,000
44411 - Tower Maintenance/Inspection	20,930	15,000	15,439	23,158	21,158
45202 - Equipment Repair and Maintenance	2,231	10,000	336	9,500	5,000
45203 - Software Licenses and Maintenance	0	0	0	207,002	207,002
45204 - Radio Repair and Maintenance	14,788	10,000	10,141	15,000	15,000
45302 - Automobile Expenses, Gas and Oil	0	100	0	100	0
45401 - Small Equipment/Tools	2,237	4,400	1,843	3,815	3,815
46101 - Employee Meal Reimbursements	0	50	0	50	0
46108 - Cellular Phone Charges	1,244	2,000	1,071	2,000	1,600
46111 - Uniforms and Personal Equipment	1,048	1,500	506	1,500	1,500
46112 - Uniforms Part-time	0	150	0	150	150
47002 - Office Supplies	763	1,000	209	1,000	900
81000 - FICA	91,798	98,092	71,916	96,794	96,794
82000 - Retirement	193,315	213,615	163,662	223,871	223,871
83000 - Health Insurance	209,934	244,001	204,703	296,718	296,718
84000 - Dental Insurance	4,618	4,935	3,658	4,606	4,606
85000 - Workers Compensation	31,879	16,967	16,967	14,971	14,971
***** Account Total:	1,971,746	2,046,793	1,582,653	2,311,825	2,304,425
3110 Sheriff					
0000 Core Program					
11000 - Full Time Wages	2,775,985	2,829,284	2,249,291	2,997,201	2,997,201
12000 - Part Time Wages	365,693	359,520	240,996	411,767	411,767
13000 - Overtime	419,454	375,982	321,214	372,351	372,351
14000 - Pay-in-Lieu of Benefit Hours	56,117	88,337	365,337	89,480	89,480
20006 - Computer Equipment/Software	6,701	0	46,598	17,536	12,266
20008 - Tools and Equipment	184,538	43,285	47,215	77,985	69,985
40821 - Felony Fees Paid to Towns and Villages	2,750	2,500	2,260	3,000	3,000
41205 - Investigation Services	983	1,200	835	1,200	1,200
41603 - Contracted Services	30,758	30,638	26,455	32,921	32,921
41603.ENT - Contracted Services, Fee to Close Expired Ent Lease	7,149	0	0	0	0
41611 - Consultant Services	1,305	2,000	2,000	2,000	2,000
43001 - Fleet Maintenance	170,581	160,000	141,946	215,991	215,991

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
43002 - Telephone Shared Service	6,596	6,784	2,052	6,690	6,690
43003 - Information Services Shared Service	173,518	169,155	77,757	155,231	155,231
43004 - Insurance Shared Service	90,020	91,129	48,974	97,459	97,459
43005 - Records Management Shared Service	1,265	1,324	940	1,065	1,065
43006 - Maintenance Shared Service	136,914	142,417	106,258	143,545	143,545
44101 - Telephone	15,431	15,000	11,007	15,550	15,550
44204 - Room Rental	1,600	1,750	600	2,400	2,400
44401 - Building Repair/Maintenance	4,762	5,000	4,947	5,000	5,000
45104 - Tires	45,863	50,000	32,738	50,000	50,000
45201 - Outside Vehicle Repair	133,460	100,000	110,192	118,430	118,430
45202 - Equipment Repair and Maintenance	45,305	52,000	61,664	77,037	77,037
45203 - Software Licenses and Maintenance	31,112	28,000	14,264	53,287	53,287
45302 - Automobile Expenses, Gas and Oil	28,893	29,000	34,191	44,563	39,563
45310 - Copy Machine Lease	1,766	2,000	1,269	2,000	2,000
45401 - Small Equipment/Tools	10,454	6,386	6,494	9,220	9,040
45403 - Evidence Small Equipment	0	718	0	0	0
45404 - Soft Body Armor	18,834	20,000	23,483	26,000	26,000
46101 - Employee Meal Reimbursements	507	400	349	500	500
46103 - Employee Other Travel Expenses	4,322	5,000	7,115	7,500	7,500
46105 - Employee Evaluations	2,948	3,000	1,805	3,000	3,000
46106 - Training	25,349	40,000	12,613	40,000	40,000
46110 - Uniforms and Protective Clothing	0	0	-17	0	0
46111 - Uniforms and Personal Equipment	38,378	37,250	32,235	38,000	38,000
46112 - Uniforms Part-time	5,254	5,800	2,953	5,800	5,800
47001 - Postage	6,553	6,000	3,963	6,000	6,000
47002 - Office Supplies	20,463	18,000	16,105	20,000	19,500
47007 - Printing	911	1,200	1,160	1,200	1,200
47011 - Law Books	29	2,500	0	2,500	1,000
47022 - Law Enforcement Supplies	11,764	10,000	10,636	12,250	12,250
47024 - Evidence Supplies	2,739	2,800	1,154	2,800	2,800
47027 - Safe Child Project Expenses	850	1,000	0	1,000	1,000
47028 - Juvenile Operations	0	0	3,419	4,000	4,000
48002 - Dues	300	1,130	300	1,130	1,130
48207 - Extraditions	0	0	444	500	500

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
63001 - Capital Lease Principal	324,708	329,088	279,860	355,414	355,414
63001.ENT - Capital Lease Principal , Prin to Close Expired Ent Lease	73,498	0	0	0	0
73001 - Capital Lease Interest	60,836	68,992	58,270	74,762	74,762
73001.ENT - Capital Lease Interest, Int. to Close Expired Ent Lease	1,873	0	0	0	0
81000 - FICA	258,469	279,532	234,991	296,192	296,192
82000 - Retirement	897,393	970,116	727,259	980,921	980,921
83000 - Health Insurance	552,906	641,192	504,017	790,646	790,646
84000 - Dental Insurance	11,264	11,318	8,614	11,193	11,193
85000 - Workers Compensation	90,514	105,972	105,972	94,641	94,641
3120 Officer Wellness					
11000 - Full Time Wages	98,576	0	1,146	0	0
14000 - Pay-in-Lieu of Benefit Hours	7,260	0	0	0	0
41603 - Contracted Services	0	50,000	0	0	0
46103 - Employee Other Travel Expenses	222	0	0	0	0
46106 - Training	16,948	10,000	954	0	0
47006 - Operating Supplies	5,493	40,000	804	81,450	81,450
81000 - FICA	7,711	0	102	0	0
82000 - Retirement	12,285	0	147	0	0
83000 - Health Insurance	23,658	0	-985	0	0
84000 - Dental Insurance	339	0	-13	0	0
***** Account Total:	7,332,127	7,253,699	5,996,349	7,860,308	7,839,858
3114 Fire Investigation					
0000 Core Program					
20006 - Computer Equipment/Software	0	0	0	3,405	3,405
43001 - Fleet Maintenance	83	162	0	224	224
45401 - Small Equipment/Tools	0	925	0	1,401	1,401
46102 - Employee Mileage Reimbursements	2,118	1,200	0	1,200	1,200
46103 - Employee Other Travel Expenses	1,270	1,401	228	1,401	1,401
46110 - Uniforms and Protective Clothing	2,971	4,400	722	5,700	5,700
47006 - Operating Supplies	96	100	8	100	100
47008 - Publications/Instructional Materials	319	335	0	980	980
48002 - Dues	1,080	1,080	280	1,215	1,215
***** Account Total:	7,937	9,603	1,238	15,626	15,626
3115 STRDTF					

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
0000 Core Program					
11000 - Full Time Wages	190,818	192,746	133,822	165,576	165,576
12000 - Part Time Wages	33,913	64,218	20,460	19,248	19,248
13000 - Overtime	37,809	38,026	17,512	27,000	27,000
14000 - Pay-in-Lieu of Benefit Hours	1,897	4,500	1,641	4,500	4,500
20006 - Computer Equipment/Software	0	0	-5,131	2,533	2,533
43004 - Insurance Shared Service	5,927	5,693	3,060	5,088	5,088
44101 - Telephone	205	200	135	210	210
45401 - Small Equipment/Tools	589	385	0	86	86
47006 - Operating Supplies	576	1,228	333	1,250	1,250
48206 - Emergency Expenses	4,935	5,000	5,038	5,000	5,000
81000 - FICA	19,854	22,915	13,023	16,553	16,553
82000 - Retirement	79,449	92,554	48,393	61,159	61,159
83000 - Health Insurance	23,081	25,700	15,451	20,002	20,002
84000 - Dental Insurance	330	329	260	329	329
85000 - Workers Compensation	5,959	2,676	2,676	3,138	3,138
***** Account Total:	405,342	456,170	256,673	331,672	331,672
3150 Jail					
0000 Core Program					
11000 - Full Time Wages	3,820,692	3,962,375	3,253,051	4,359,530	4,272,862
12000 - Part Time Wages	615,178	598,481	433,119	603,010	603,010
13000 - Overtime	348,453	307,828	230,139	323,294	323,294
14000 - Pay-in-Lieu of Benefit Hours	55,570	30,000	54,740	30,945	30,945
20006 - Computer Equipment/Software	2,479	0	6,351	7,869	7,869
20008 - Tools and Equipment	10,825	0	0	36,406	36,406
40406 - Hospitals, Doctors, Dentists	126,692	120,000	32,532	120,000	100,000
41231 - Limited English Proficiency	206	300	299	350	350
41614 - Tonsorial Services	12,705	12,000	7,701	12,000	12,000
41639 - Out of County Housing	0	7,500	7,200	7,500	7,500
43002 - Telephone Shared Service	3,521	3,674	1,111	3,774	3,774
43003 - Information Services Shared Service	156,166	152,239	69,981	155,698	155,698
43004 - Insurance Shared Service	119,763	121,160	65,114	135,937	135,937
43005 - Records Management Shared Service	1,265	1,325	940	1,066	1,066
43006 - Maintenance Shared Service	654,051	689,808	515,643	701,919	701,919

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
44106 - Medical Waste Disposal	145	300	236	300	300
44204 - Room Rental	1,200	1,200	0	1,200	1,200
44401 - Building Repair/Maintenance	12,150	12,000	5,720	12,200	12,200
45202 - Equipment Repair and Maintenance	20,443	21,000	13,992	22,500	22,000
45203 - Software Licenses and Maintenance	73,929	78,278	74,528	109,205	109,205
45204 - Radio Repair and Maintenance	743	900	1,787	2,000	2,000
45310 - Copy Machine Lease	1,730	2,000	1,208	2,000	1,750
45401 - Small Equipment/Tools	5,327	4,437	4,309	7,612	6,933
46101 - Employee Meal Reimbursements	87	350	95	350	250
46102 - Employee Mileage Reimbursements	269	300	115	300	250
46103 - Employee Other Travel Expenses	1,927	4,500	1,849	4,500	3,500
46105 - Employee Evaluations	1,560	2,200	1,690	2,200	2,200
46106 - Training	3,345	3,500	3,455	7,000	5,000
46106.N - Training, Nursing	0	3,500	2,022	5,000	3,500
46109 - Uniform Dry Cleaning	7,993	8,000	4,805	8,000	8,000
46111 - Uniforms and Personal Equipment	26,946	26,000	16,678	26,000	26,000
46112 - Uniforms Part-time	7,337	7,100	5,140	7,100	7,100
47001 - Postage	146	150	0	150	150
47002 - Office Supplies	8,923	9,000	8,790	9,000	9,000
47005 - Cleaning Supplies	53,376	50,000	39,494	50,000	50,000
47006 - Operating Supplies	363	400	144	400	400
47007 - Printing	0	1,000	0	1,000	500
47011 - Law Books	11,096	11,400	7,436	11,804	11,804
47032 - Bedding and Linen	5,244	5,000	1,848	11,000	7,000
47033 - Prisoner Clothing	11,427	6,500	8,492	6,500	10,500
47034 - Indigent Commissary	1,369	1,200	1,158	1,400	1,400
47039 - Pharmacy Supplies	80,146	150,000	80,999	150,000	170,000
47054 - Food	300,820	300,000	225,101	300,000	300,000
48001 - Advertising	0	500	0	500	0
48002 - Dues	0	120	69	120	0
81000 - FICA	355,808	374,762	291,518	406,675	400,044
82000 - Retirement	830,156	899,046	697,603	897,864	897,864
83000 - Health Insurance	777,476	924,474	696,037	1,074,982	1,074,982
84000 - Dental Insurance	15,209	15,891	12,091	15,949	15,949

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
85000 - Workers Compensation	120,420	174,813	174,813	154,025	154,025
3151 Inmate Transports					
11000 - Full Time Wages	620,928	622,560	394,157	454,214	454,214
12000 - Part Time Wages	152,478	147,452	83,693	102,801	102,801
13000 - Overtime	35,045	60,000	49,015	60,000	60,000
14000 - Pay-in-Lieu of Benefit Hours	12,577	13,657	713	10,000	10,000
43001 - Fleet Maintenance	13,219	18,532	3,531	10,139	10,139
43004 - Insurance Shared Service	21,243	21,401	11,501	15,060	15,060
45101 - Gasoline	1,841	1,500	119	1,500	1,500
45104 - Tires	0	0	3,776	2,656	2,656
45401 - Small Equipment/Tools	1,795	1,295	1,024	954	954
46101 - Employee Meal Reimbursements	1,308	1,500	339	1,500	1,500
46111 - Uniforms and Personal Equipment	3,493	3,500	2,159	3,500	3,500
46112 - Uniforms Part-time	1,494	1,500	1,240	1,500	1,500
81000 - FICA	62,419	64,561	38,762	47,982	47,982
82000 - Retirement	188,547	213,167	129,221	167,867	167,867
83000 - Health Insurance	135,286	157,554	102,614	128,537	128,537
84000 - Dental Insurance	1,564	1,974	1,083	1,645	1,645
85000 - Workers Compensation	21,360	11,173	11,173	9,742	9,742
3152 MAT Program					
11000 - Full Time Wages	185,379	363,689	157,991	162,261	162,261
13000 - Overtime	12,193	2,704	152	1,352	1,352
14000 - Pay-in-Lieu of Benefit Hours	0	1,889	0	945	945
47039 - Pharmacy Supplies	593,969	140,000	29,795	45,575	45,575
81000 - FICA	14,338	28,076	11,519	12,381	12,381
82000 - Retirement	24,601	61,751	21,223	23,035	23,035
83000 - Health Insurance	26,282	67,553	26,521	26,757	26,757
84000 - Dental Insurance	475	1,135	417	396	396
85000 - Workers Compensation	0	2,508	2,508	2,344	2,344
***** Account Total:	10,796,510	11,117,142	8,145,389	11,102,777	11,002,279
3190 Community Policing					
3191 K9					
11000 - Full Time Wages	77,155	78,990	63,807	84,964	84,964
13000 - Overtime	11,133	16,911	15,846	18,199	18,199

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
14000 - Pay-in-Lieu of Benefit Hours	1,641	0	1,917	1,628	1,628
43004 - Insurance Shared Service	2,631	2,761	1,484	2,517	2,517
47029 - K9 Program Expenses	2,404	3,000	3,118	3,500	3,500
81000 - FICA	6,570	7,337	5,921	8,017	8,017
82000 - Retirement	26,079	25,451	21,896	28,794	28,794
83000 - Health Insurance	20,883	25,217	20,090	29,404	29,404
84000 - Dental Insurance	301	329	261	329	329
85000 - Workers Compensation	2,645	1,336	1,336	1,067	1,067
***** Account Total:	151,442	161,332	135,676	178,419	178,419
3210 Court Attendants					
0000 Core Program					
11000 - Full Time Wages	952,066	969,874	754,452	969,037	969,037
12000 - Part Time Wages	48,105	55,044	36,173	33,638	33,638
13000 - Overtime	3,974	6,000	4,099	6,000	6,000
14000 - Pay-in-Lieu of Benefit Hours	3,200	5,000	3,094	5,000	5,000
43004 - Insurance Shared Service	26,001	27,615	14,841	24,347	24,347
46111 - Uniforms and Personal Equipment	1,618	4,000	1,366	4,000	4,000
46112 - Uniforms Part-time	488	600	203	600	600
81000 - FICA	72,919	79,264	57,408	77,562	77,562
82000 - Retirement	299,063	325,923	245,680	326,231	326,231
83000 - Health Insurance	251,449	286,744	220,354	335,082	335,082
84000 - Dental Insurance	3,558	3,619	2,825	3,619	3,619
85000 - Workers Compensation	26,144	12,788	12,788	11,953	11,953
***** Account Total:	1,688,585	1,776,471	1,353,283	1,797,069	1,797,069
3212 Social Services Fraud Officer					
0000 Core Program					
11000 - Full Time Wages	82,815	82,716	66,068	82,716	82,716
13000 - Overtime	676	1,231	971	1,231	1,231
14000 - Pay-in-Lieu of Benefit Hours	604	1,581	0	1,581	1,581
41603 - Contracted Services	786	786	655	786	786
43001 - Fleet Maintenance	910	911	846	1,535	1,535
43004 - Insurance Shared Service	2,116	2,071	1,113	2,054	2,054
45201 - Outside Vehicle Repair	265	1,445	228	1,445	1,445
46106 - Training	65	0	94	0	0

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
46111 - Uniforms and Personal Equipment	865	865	818	865	865
63001 - Capital Lease Principal	7,860	7,860	6,550	7,859	7,859
73001 - Capital Lease Interest	2,020	2,020	1,683	2,019	2,019
81000 - FICA	6,058	6,544	4,824	6,544	6,544
82000 - Retirement	25,920	27,986	22,089	29,122	29,122
83000 - Health Insurance	22,965	25,622	20,298	29,664	29,664
84000 - Dental Insurance	330	329	260	329	329
85000 - Workers Compensation	2,128	1,105	1,105	998	998
***** Account Total:	156,383	163,072	127,602	168,748	168,748
3213 DA Investigator					
0000 Core Program					
11000 - Full Time Wages	180,583	192,151	187,412	172,713	172,713
13000 - Overtime	14,107	4,814	1,175	3,911	3,911
14000 - Pay-in-Lieu of Benefit Hours	1,581	3,661	1,581	3,289	3,289
20008 - Tools and Equipment	1,862	0	0	0	0
41603 - Contracted Services	1,167	932	778	928	928
41603.ENT - Contracted Services, Fee to Close Expired Ent Lease	595	0	0	0	0
43001 - Fleet Maintenance	4,436	5,041	5,227	9,085	9,085
43004 - Insurance Shared Service	4,899	4,833	2,597	4,321	4,321
45104 - Tires	0	0	2,880	3,000	3,000
45201 - Outside Vehicle Repair	1,767	2,156	2,742	2,500	2,500
46111 - Uniforms and Personal Equipment	865	1,730	1,344	1,730	1,730
63001 - Capital Lease Principal	10,748	9,119	7,993	6,830	6,830
63001.ENT - Capital Lease Principal , Prin to Close Expired Ent Lease	4,405	0	0	0	0
73001 - Capital Lease Interest	1,662	1,790	1,523	1,614	1,614
81000 - FICA	14,314	15,350	13,773	13,765	13,765
82000 - Retirement	60,794	65,484	54,429	61,095	61,095
83000 - Health Insurance	45,834	51,244	40,534	49,443	49,443
84000 - Dental Insurance	658	658	528	329	329
85000 - Workers Compensation	4,926	2,539	2,539	2,329	2,329
***** Account Total:	355,203	361,502	327,055	336,882	336,882
3214 SNI Security Contract					
0000 Core Program					
11000 - Full Time Wages	0	0	176,383	283,887	283,887

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
13000 - Overtime	0	0	21,082	40,600	40,600
14000 - Pay-in-Lieu of Benefit Hours	0	0	0	5,441	5,441
20006 - Computer Equipment/Software	0	0	4,426	0	0
20008 - Tools and Equipment	0	0	58,273	0	0
20101 - Vehicles	0	0	132,821	0	0
40609 - Insurance Premiums	0	0	0	1,838	1,838
41625 - MDT Wireless Service	0	0	0	1,200	1,200
43001 - Fleet Maintenance	0	0	15,156	20,000	20,000
43004 - Insurance Shared Service	0	0	0	7,925	7,925
45104 - Tires	0	0	1,328	3,000	3,000
45201 - Outside Vehicle Repair	0	0	416	2,144	2,144
45202 - Equipment Repair and Maintenance	0	0	0	20,282	20,282
45204 - Radio Repair and Maintenance	0	0	0	1,000	1,000
45401 - Small Equipment/Tools	0	0	11,954	8,000	8,000
46104 - Physicals	0	0	0	500	500
46111 - Uniforms and Personal Equipment	0	0	1,125	4,000	4,000
47029 - K9 Program Expenses	0	0	0	500	500
81000 - FICA	0	0	14,908	25,245	25,245
82000 - Retirement	0	0	53,946	93,074	93,074
83000 - Health Insurance	0	0	8,327	19,976	19,976
84000 - Dental Insurance	0	0	472	987	987
85000 - Workers Compensation	0	0	3,964	3,600	3,600
***** Account Total:	0	0	504,581	543,199	543,199
3216 WVNS Security Contract					
0000 Core Program					
11000 - Full Time Wages	83,913	96,151	79,785	93,643	93,643
12000 - Part Time Wages	42,020	38,496	14,870	0	0
13000 - Overtime	17,644	24,946	25,305	152,383	152,383
14000 - Pay-in-Lieu of Benefit Hours	884	4,251	2,475	4,111	4,111
20008 - Tools and Equipment	0	0	0	2,183	2,183
20101 - Vehicles	0	0	0	100,000	100,000
40609 - Insurance Premiums	0	0	0	2,028	2,028
41603 - Contracted Services	595	0	0	0	0
41625 - MDT Wireless Service	0	0	0	1,200	1,200

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
43001 - Fleet Maintenance	1,594	1,840	3,594	2,890	2,890
43004 - Insurance Shared Service	4,208	4,142	2,226	6,008	6,008
45104 - Tires	3,630	2,200	1,494	2,200	2,200
45201 - Outside Vehicle Repair	6,757	8,156	5,129	7,500	7,500
45401 - Small Equipment/Tools	0	0	289	0	0
46106 - Training	0	100	106	200	200
81000 - FICA	10,943	12,537	9,053	19,138	19,138
82000 - Retirement	42,447	48,615	36,936	75,674	75,674
83000 - Health Insurance	703	223	16,139	29,480	29,480
84000 - Dental Insurance	292	329	153	0	0
85000 - Workers Compensation	4,231	2,070	2,070	1,714	1,714
***** Account Total:	219,861	244,056	199,624	500,352	500,352
3217 T. of Ashford Security Contract					
0000 Core Program					
11000 - Full Time Wages	71,865	78,230	61,920	78,230	78,230
12000 - Part Time Wages	4,679	0	0	0	0
13000 - Overtime	1,092	2,819	7,919	2,819	2,819
14000 - Pay-in-Lieu of Benefit Hours	0	1,514	0	1,514	1,514
20008 - Tools and Equipment	10,015	0	0	2,759	2,759
40609 - Insurance Premiums	0	0	0	1,079	1,079
41625 - MDT Wireless Service	0	0	0	600	600
43001 - Fleet Maintenance	4,170	4,842	5,445	6,647	6,647
43004 - Insurance Shared Service	0	0	0	1,983	1,983
45104 - Tires	1,836	2,200	718	2,200	2,200
45201 - Outside Vehicle Repair	3,986	2,072	2,762	3,287	3,287
47029 - K9 Program Expenses	18,100	0	0	0	0
81000 - FICA	6,224	6,317	5,062	6,317	6,317
82000 - Retirement	20,942	21,524	18,192	22,979	22,979
83000 - Health Insurance	21,093	25,362	14,870	29,404	29,404
84000 - Dental Insurance	307	329	193	329	329
85000 - Workers Compensation	0	960	960	921	921
***** Account Total:	164,309	146,169	118,041	161,068	161,068
3218 School Resource Officers					
0000 Core Program					

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
20006 - Computer Equipment/Software	0	0	15,613	0	0
45401 - Small Equipment/Tools	0	0	7,194	0	0
3218 Pioneer SRO					
11000 - Full Time Wages	226,958	228,797	170,194	217,422	217,422
12000 - Part Time Wages	3,578	15,290	10,137	15,290	15,290
13000 - Overtime	245	3,668	0	3,344	3,344
14000 - Pay-in-Lieu of Benefit Hours	0	1,454	0	1,454	1,454
40609 - Insurance Premiums	2,476	2,624	2,624	2,445	2,445
43004 - Insurance Shared Service	6,939	6,904	3,710	5,705	5,705
45202 - Equipment Repair and Maintenance	8,000	8,000	4,000	8,000	8,000
45401 - Small Equipment/Tools	3,291	0	0	0	0
46103 - Employee Other Travel Expenses	26	200	1,507	200	200
46106 - Training	210	1,500	350	1,200	1,200
46111 - Uniforms and Personal Equipment	359	3,460	969	3,460	3,460
81000 - FICA	17,094	19,067	13,142	18,173	18,173
82000 - Retirement	59,313	64,723	45,518	53,110	53,110
83000 - Health Insurance	38,206	42,833	36,542	39,638	39,638
84000 - Dental Insurance	974	987	687	658	658
85000 - Workers Compensation	6,977	3,002	3,002	2,787	2,787
3219 Randolph SRO					
11000 - Full Time Wages	69,887	83,516	57,745	84,816	84,816
13000 - Overtime	3,525	3,692	30	3,757	3,757
14000 - Pay-in-Lieu of Benefit Hours	2,141	1,581	0	1,610	1,610
40609 - Insurance Premiums	592	592	592	637	637
41625 - MDT Wireless Service	0	0	0	600	600
43004 - Insurance Shared Service	1,764	1,726	928	2,166	2,166
45202 - Equipment Repair and Maintenance	2,000	2,000	1,000	2,000	2,000
45401 - Small Equipment/Tools	2,887	0	0	0	0
46101 - Employee Meal Reimbursements	30	50	0	50	50
46103 - Employee Other Travel Expenses	1,122	1,500	1,309	1,500	1,500
46106 - Training	440	400	300	400	400
46111 - Uniforms and Personal Equipment	98	865	429	865	865
81000 - FICA	5,520	6,793	4,098	6,900	6,900
82000 - Retirement	20,067	28,832	18,272	30,503	30,503

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
83000 - Health Insurance	20,900	25,622	14,303	29,664	29,664
84000 - Dental Insurance	303	329	185	329	329
85000 - Workers Compensation	1,773	1,009	1,009	946	946
3220 Allegany-Limestone SRO					
11000 - Full Time Wages	66,403	70,573	56,161	76,483	76,483
13000 - Overtime	401	2,100	0	2,270	2,270
14000 - Pay-in-Lieu of Benefit Hours	0	1,340	0	1,454	1,454
40609 - Insurance Premiums	592	592	592	637	637
41625 - MDT Wireless Service	0	0	0	600	600
43004 - Insurance Shared Service	1,721	1,726	928	1,926	1,926
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	1,132	1,500	0	1,500	1,500
46106 - Training	300	400	0	400	400
46111 - Uniforms and Personal Equipment	144	865	245	865	865
81000 - FICA	5,125	5,663	4,154	6,136	6,136
82000 - Retirement	17,038	19,446	14,944	22,286	22,286
83000 - Health Insurance	7,712	8,716	6,689	9,896	9,896
84000 - Dental Insurance	326	329	252	329	329
85000 - Workers Compensation	1,731	953	953	842	842
3221 Gowanda SRO					
11000 - Full Time Wages	157,072	159,522	121,424	141,747	141,747
12000 - Part Time Wages	0	0	6,583	33,027	33,027
13000 - Overtime	2,746	2,249	1,246	2,270	2,270
14000 - Pay-in-Lieu of Benefit Hours	0	3,049	0	1,454	1,454
20006 - Computer Equipment/Software	5,712	0	0	0	0
20101 - Vehicles	0	0	40,878	0	0
40609 - Insurance Premiums	1,671	1,671	1,671	1,803	1,803
41625 - MDT Wireless Service	0	0	0	1,200	1,200
43004 - Insurance Shared Service	4,010	4,142	2,226	4,287	4,287
45202 - Equipment Repair and Maintenance	4,000	4,000	2,000	6,000	6,000
45401 - Small Equipment/Tools	5,057	0	436	0	0
46101 - Employee Meal Reimbursements	0	50	0	50	50
46103 - Employee Other Travel Expenses	0	400	1,435	400	400

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
46106 - Training	210	400	350	400	400
46111 - Uniforms and Personal Equipment	69	1,730	969	2,595	2,595
81000 - FICA	11,493	12,611	9,307	13,657	13,657
82000 - Retirement	45,506	49,038	36,367	41,223	41,223
83000 - Health Insurance	45,663	50,724	36,267	39,339	39,339
84000 - Dental Insurance	663	658	502	658	658
85000 - Workers Compensation	4,032	1,450	1,450	1,945	1,945
3222 Salamanca SRO					
11000 - Full Time Wages	206,268	220,884	174,049	225,198	225,198
13000 - Overtime	2,538	3,973	360	2,270	2,270
14000 - Pay-in-Lieu of Benefit Hours	1,133	2,908	0	1,454	1,454
40609 - Insurance Premiums	1,530	1,530	1,530	1,635	1,635
41625 - MDT Wireless Service	0	0	0	1,700	1,700
43001 - Fleet Maintenance	2,029	1,713	2,150	3,771	3,771
43004 - Insurance Shared Service	5,561	5,523	2,968	5,498	5,498
45202 - Equipment Repair and Maintenance	6,000	6,000	3,000	6,000	6,000
45401 - Small Equipment/Tools	2,628	0	0	0	0
46101 - Employee Meal Reimbursements	0	50	0	50	50
46103 - Employee Other Travel Expenses	104	1,000	1,309	1,000	1,000
46106 - Training	95	1,000	300	1,000	1,000
46111 - Uniforms and Personal Equipment	440	2,595	666	2,595	2,595
81000 - FICA	15,703	17,427	12,503	17,516	17,516
82000 - Retirement	53,284	60,061	46,618	64,916	64,916
83000 - Health Insurance	53,694	52,822	58,565	88,212	88,212
84000 - Dental Insurance	577	658	506	658	658
85000 - Workers Compensation	5,592	2,930	2,930	2,540	2,540
3223 Cattaraugus-Little Valley SRO					
11000 - Full Time Wages	76,569	76,683	60,787	76,683	76,683
13000 - Overtime	0	2,270	0	2,270	2,270
14000 - Pay-in-Lieu of Benefit Hours	0	1,454	0	1,454	1,454
40609 - Insurance Premiums	726	726	726	781	781
41625 - MDT Wireless Service	0	0	0	600	600
43004 - Insurance Shared Service	1,969	2,071	1,113	1,931	1,931
45202 - Equipment Repair and Maintenance	2,000	2,000	1,000	2,000	2,000

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
46101 - Employee Meal Reimbursements	0	50	0	50	50
46103 - Employee Other Travel Expenses	0	400	1,461	400	400
46106 - Training	0	1,000	350	1,000	1,000
46111 - Uniforms and Personal Equipment	34	865	361	865	865
81000 - FICA	5,746	6,152	4,537	6,152	6,152
82000 - Retirement	18,865	20,930	16,149	22,342	22,342
83000 - Health Insurance	7,678	8,599	6,787	9,779	9,779
84000 - Dental Insurance	2	0	0	0	0
85000 - Workers Compensation	1,980	1,005	1,005	959	959
3224 Catt-Alleg-Erie-Wyo BOCES SRO					
11000 - Full Time Wages	68,547	75,731	57,752	75,531	75,531
13000 - Overtime	100	1,125	0	1,125	1,125
14000 - Pay-in-Lieu of Benefit Hours	0	1,439	0	1,439	1,439
40609 - Insurance Premiums	592	593	593	637	637
41625 - MDT Wireless Service	0	0	0	600	600
43004 - Insurance Shared Service	1,965	2,071	1,113	1,876	1,876
45202 - Equipment Repair and Maintenance	2,000	2,000	1,000	2,000	2,000
46106 - Training	0	400	1,659	400	400
46111 - Uniforms and Personal Equipment	150	865	519	865	865
81000 - FICA	5,217	5,991	4,260	5,975	5,975
82000 - Retirement	17,427	20,589	15,411	21,969	21,969
83000 - Health Insurance	7,499	8,716	6,601	9,896	9,896
84000 - Dental Insurance	317	329	250	329	329
85000 - Workers Compensation	1,976	849	849	865	865
3225 Portville SRO					
11000 - Full Time Wages	79,361	79,862	62,745	79,562	79,562
13000 - Overtime	9	2,062	0	2,062	2,062
14000 - Pay-in-Lieu of Benefit Hours	1,511	1,511	1,511	1,511	1,511
40609 - Insurance Premiums	726	726	726	781	781
41625 - MDT Wireless Service	0	0	0	600	600
43004 - Insurance Shared Service	2,065	2,071	1,113	1,997	1,997
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	150	865	333	865	865

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
81000 - FICA	5,818	6,383	4,611	6,361	6,361
82000 - Retirement	21,583	23,679	18,299	25,240	25,240
83000 - Health Insurance	22,594	25,622	20,281	29,664	29,664
84000 - Dental Insurance	324	329	260	329	329
85000 - Workers Compensation	2,076	1,097	1,097	1,009	1,009
3226 Hinsdale SRO					
11000 - Full Time Wages	37,493	0	0	0	0
43004 - Insurance Shared Service	1,965	0	0	0	0
45202 - Equipment Repair and Maintenance	1,000	0	0	0	0
46111 - Uniforms and Personal Equipment	34	0	0	0	0
81000 - FICA	2,814	0	0	0	0
82000 - Retirement	9,062	0	0	0	0
83000 - Health Insurance	3,767	0	0	0	0
84000 - Dental Insurance	160	0	0	0	0
85000 - Workers Compensation	1,976	0	0	0	0
3227 West Valley SRO					
11000 - Full Time Wages	66,757	72,857	54,826	75,406	75,406
13000 - Overtime	151	2,100	0	2,249	2,249
14000 - Pay-in-Lieu of Benefit Hours	168	1,340	0	1,439	1,439
40609 - Insurance Premiums	819	819	819	781	781
41625 - MDT Wireless Service	0	0	0	600	600
43004 - Insurance Shared Service	1,768	1,726	928	1,900	1,900
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	34	865	361	865	865
81000 - FICA	5,021	5,838	3,995	6,051	6,051
82000 - Retirement	17,027	20,161	14,685	22,286	22,286
83000 - Health Insurance	7,572	8,716	6,516	9,896	9,896
84000 - Dental Insurance	320	329	246	329	329
85000 - Workers Compensation	1,777	864	864	846	846
***** Account Total:	1,778,661	1,860,362	1,452,371	1,914,373	1,914,373
3220 Child Advocacy Center Contract					
0000 Core Program					
11000 - Full Time Wages	84,516	84,316	63,954	79,812	79,812

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
13000 - Overtime	16,528	14,953	3,915	5,937	5,937
14000 - Pay-in-Lieu of Benefit Hours	201	1,610	31,707	0	0
43004 - Insurance Shared Service	2,503	2,416	1,298	2,060	2,060
81000 - FICA	7,163	7,718	7,392	6,561	6,561
82000 - Retirement	31,460	32,988	18,650	24,364	24,364
83000 - Health Insurance	22,919	25,622	15,477	19,924	19,924
84000 - Dental Insurance	329	329	261	329	329
85000 - Workers Compensation	2,516	1,323	1,323	1,201	1,201
***** Account Total:	168,135	171,275	143,977	140,188	140,188
3311 Marine Law Enforcement					
0000 Core Program					
11000 - Full Time Wages	0	0	6,769	0	0
12000 - Part Time Wages	15,974	21,315	10,874	34,312	34,312
45303 - Marine Operations	3,361	2,500	706	2,500	2,500
45401 - Small Equipment/Tools	238	603	0	402	402
46111 - Uniforms and Personal Equipment	476	530	145	1,000	1,000
81000 - FICA	568	1,632	1,319	2,627	2,627
82000 - Retirement	1,144	6,778	3,177	10,016	10,016
83000 - Health Insurance	3	32	1,839	20	20
84000 - Dental Insurance	0	0	29	0	0
85000 - Workers Compensation	0	0	0	190	190
***** Account Total:	21,764	33,390	24,858	51,067	51,067
3312 Snowmobile Law Enforcement					
0000 Core Program					
11000 - Full Time Wages	1,583	0	1,203	0	0
12000 - Part Time Wages	1,880	4,679	1,988	4,679	4,679
45304 - Snowmobile Operations	1,633	500	399	762	762
46110 - Uniforms and Protective Clothing	316	970	310	2,000	2,000
81000 - FICA	133	359	152	359	359
82000 - Retirement	153	1,488	92	1,591	1,591
83000 - Health Insurance	1	8	2	0	0
85000 - Workers Compensation	0	0	0	41	41
***** Account Total:	5,699	8,004	4,146	9,432	9,432
3324 GTSC					
3324 Traffic Safety Partnership					

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
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	1,993	2,500	0	7,500	7,500
3325 Child Passenger Safety Program					
47006 - Operating Supplies	350	1,800	385	1,000	1,000
47026 - Child Restraint Seats	996	0	500	2,000	2,000
***** Account Total:	3,339	5,800	885	12,000	12,000
3510 Control of Animals					
0000 Core Program					
41603 - Contracted Services	1,510	5,000	2,337	5,000	5,000
***** Account Total:	1,510	5,000	2,337	5,000	5,000
3644 Domestic Terrorism Prev Gr (DT)					
3662 2022 Domestic Terrorism Grant					
11000 - Full Time Wages	80,172	0	0	0	0
13000 - Overtime	17,778	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	3,262	0	0	0	0
45203 - Software Licenses and Maintenance	14,990	0	0	0	0
81000 - FICA	7,801	0	0	0	0
82000 - Retirement	27,368	0	0	0	0
83000 - Health Insurance	20,739	0	0	0	0
84000 - Dental Insurance	303	0	0	0	0
3663 2023 Domestic Terrorism Grant					
11000 - Full Time Wages	0	56,846	43,830	0	0
13000 - Overtime	0	3,079	7,462	0	0
14000 - Pay-in-Lieu of Benefit Hours	0	0	2,069	0	0
45203 - Software Licenses and Maintenance	25,490	60,000	48,825	0	0
46103 - Employee Other Travel Expenses	0	10,000	0	0	0
46106 - Training	5,341	4,822	0	0	0
81000 - FICA	0	4,585	3,905	0	0
82000 - Retirement	0	17,509	14,996	0	0
83000 - Health Insurance	0	15,374	11,757	0	0
84000 - Dental Insurance	0	198	151	0	0
3664 2024 Domestic Terrorism Grant					
11000 - Full Time Wages	0	0	0	71,058	71,058

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
13000 - Overtime	0	0	0	3,956	3,956
14000 - Pay-in-Lieu of Benefit Hours	0	0	0	1,362	1,362
45203 - Software Licenses and Maintenance	0	0	0	39,711	39,711
46106 - Training	0	0	0	4,612	4,612
81000 - FICA	0	0	0	5,844	5,844
82000 - Retirement	0	0	0	23,375	23,375
83000 - Health Insurance	0	0	0	22,248	22,248
84000 - Dental Insurance	0	0	0	247	247
***** Account Total:	203,244	172,413	132,995	172,413	172,413
3645 Homeland Security (SLETPP)					
3641 2021 Homeland Security					
20207 - Homeland Security Equipment	2,833	0	0	0	0
3642 2022 Homeland Security					
20207 - Homeland Security Equipment	3,053	0	6,200	0	0
45401 - Small Equipment/Tools	284	0	626	0	0
3643 2023 Homeland Security					
20207 - Homeland Security Equipment	38,393	0	0	0	0
45401 - Small Equipment/Tools	6,694	0	2,585	0	0
3644 2024 Homeland Security					
13000 - Overtime	0	3,500	0	3,500	3,500
20207 - Homeland Security Equipment	28,871	11,529	0	11,529	11,529
45401 - Small Equipment/Tools	0	119	0	0	0
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	1,113	0	1,190	1,190
3645 2025 Homeland Security					
20207 - Homeland Security Equipment	0	30,746	0	30,006	30,006
***** Account Total:	80,128	49,675	9,411	48,893	48,893
Departmental Appropriation:	25,511,925	26,041,928	20,520,468	27,661,311	27,532,963

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
---------- DEPARTMENTAL SUMMARY ----------					
Departmental Appropriation:	25,511,925	26,041,928	20,520,468	27,661,311	27,532,963
Departmental Revenue:	6,846,220	6,962,493	3,704,997	8,437,301	8,732,803
Departmental Net Levy:	18,665,705	19,079,435	16,815,471	19,224,010	18,800,160

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
312 Handicapped Parking Educ Prg					
Revenue					
2980 Educational Services, Other					
0000 Core Program					
2610.04 - Fines And Forfeited Bail, Handicapped Parking Surcharge	183	0	333	0	0
***** Account Total:	183	0	333	0	0
Departmental Revenue:	183	0	333	0	0

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

Departmental Appropriation:	0	0	0	0	0
Departmental Revenue:	183	0	333	0	0
Departmental Net Levy:	-183	0	-333	0	0

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
314 Probation					
Revenue					
3140 Probation					
0000 Core Program					
1378.P - DCS Reimbursement Opioid Abatement, Probation	5,616	0	0	0	0
1580 - Restitution Surcharge	7,936	10,000	7,113	10,000	10,000
1589.01 - Other Public Safety Departmental Income, DWI Supervision Fees	23,469	25,000	19,771	25,000	25,000
1589.02 - Other Public Safety Departmental Income, Drug Testing Fees	5,113	5,000	3,564	5,000	5,000
1589.06 - Other Public Safety Departmental Income, Administrative Fees	47,178	50,000	35,572	50,000	50,000
1589.07 - Other Public Safety Departmental Income, Polygraph Testing Fees	3,705	1,500	1,745	1,500	1,500
2610.01 - Fines And Forfeited Bail, Fines	250	0	0	0	0
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	9,872	8,846	9,711	12,948	12,948
3310.12 - State Aid, Probation Services, Office Usage	5,160	5,160	4,300	5,160	5,160
***** Account Total:	342,480	339,686	81,776	343,788	343,788
3141 School-Based Probation					
0000 Core Program					
1336 - DSS Reimbursement School-Based Probation	649,947	700,342	313,438	710,854	710,854
***** Account Total:	649,947	700,342	313,438	710,854	710,854
3145 Pre-Trial Release Program					
0000 Core Program					
1515 - Alternatives to Incarceration Fees	490	500	350	500	500
3310.04 - State Aid, Probation Services, Pre-Trial Release	10,308	10,308	5,154	10,308	10,308
3310.14 - State Aid, Probation Services, County Pre-Trial Services Grant	244,579	150,000	418,035	150,000	150,000
***** Account Total:	255,377	160,808	423,539	160,808	160,808
7330 Electronic Monitoring					
0000 Core Program					
1348 - DSS Reimbursement Electronic Monitoring	0	10,500	0	0	10,500
***** Account Total:	0	10,500	0	0	10,500
7360 Youth Court					
0000 Core Program					
1350 - DSS Reimbursement Youth Court	103,365	107,891	48,230	109,878	109,878
***** Account Total:	103,365	107,891	48,230	109,878	109,878
Departmental Revenue:	1,351,169	1,319,227	866,983	1,325,328	1,335,828
Appropriation					
0000 Unallocated					

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
0000 Core Program					
45310 - Copy Machine Lease	0	0	51	0	0
***** Account Total:	0	0	51	0	0
3140 Probation					
0000 Core Program					
11000 - Full Time Wages	1,289,475	1,288,379	1,027,673	1,290,150	1,290,150
13000 - Overtime	14,831	20,000	9,127	15,000	15,000
14000 - Pay-in-Lieu of Benefit Hours	19,985	7,831	3,501	5,165	5,165
20006 - Computer Equipment/Software	5,710	5,000	160	0	0
41241 - Income Execution Services	0	300	0	200	200
41257 - Polygraph Services	3,900	5,500	3,000	6,000	6,000
41412 - Alcohol/Drug Testing	6,931	6,500	2,479	6,500	6,500
41432 - LMI/Probation Monitor	546	1,200	584	900	800
41604 - Contracted Services, Probation	1,620	1,700	1,292	1,700	1,700
43002 - Telephone Shared Service	3,769	3,793	1,147	3,906	3,906
43003 - Information Services Shared Service	51,155	51,973	23,891	46,622	46,622
43004 - Insurance Shared Service	27,107	27,535	13,641	27,577	27,577
43005 - Records Management Shared Service	3,447	3,290	2,335	2,617	2,617
43006 - Maintenance Shared Service	72,673	69,666	50,858	74,486	74,486
44101 - Telephone	1,385	2,500	888	2,000	1,500
44102 - Heat	974	1,250	746	1,250	1,250
44103 - Electric	875	780	858	1,200	1,200
44104 - Water/Sewer	687	780	474	780	780
44203 - Office Rental	12,100	12,900	10,750	12,900	12,900
45202 - Equipment Repair and Maintenance	0	200	0	0	0
45203 - Software Licenses and Maintenance	18,016	20,000	15,205	17,000	17,000
45305 - Leased Vehicle and Gas Charges	655	0	0	0	0
45308 - Equipment Rental	275	300	275	300	300
45310 - Copy Machine Lease	1,000	1,300	523	1,100	1,100
45401 - Small Equipment/Tools	1,612	1,000	700	1,000	1,000
46101 - Employee Meal Reimbursements	508	700	383	500	500
46102 - Employee Mileage Reimbursements	18,379	22,000	7,108	14,000	14,000
46103 - Employee Other Travel Expenses	1,889	1,500	1,849	1,000	1,000
46105 - Employee Evaluations	412	400	0	0	0

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
46106 - Training	2,800	8,000	2,700	2,500	2,500
46108 - Cellular Phone Charges	5,867	6,000	4,095	6,000	6,000
46110 - Uniforms and Protective Clothing	1,939	2,400	1,427	1,700	1,700
47001 - Postage	2,704	2,500	1,812	2,500	2,500
47002 - Office Supplies	11,584	10,000	6,181	9,500	9,500
47007 - Printing	569	500	256	500	500
47008 - Publications/Instructional Materials	0	500	0	200	0
47012 - Safety Supplies	6,282	5,000	538	2,000	2,000
47021 - Assessment Tools	498	600	597	100	100
47049 - Clients Miscellaneous Expense	47	300	0	100	100
48002 - Dues	1,727	1,000	750	750	750
81000 - FICA	95,741	100,710	74,912	100,258	100,258
82000 - Retirement	216,495	234,444	187,778	250,951	250,951
83000 - Health Insurance	255,502	281,073	231,294	321,074	321,074
84000 - Dental Insurance	6,447	6,226	5,232	6,489	6,489
85000 - Workers Compensation	19,122	19,893	19,893	15,714	15,714
***** Account Total:	2,187,240	2,237,423	1,716,912	2,254,189	2,253,389
3141 School-Based Probation 0000 Core Program					
11000 - Full Time Wages	413,424	419,327	333,380	424,501	424,501
13000 - Overtime	6,995	10,000	1,033	10,000	10,000
14000 - Pay-in-Lieu of Benefit Hours	1,336	2,672	1,336	2,672	2,672
41412 - Alcohol/Drug Testing	822	1,500	317	1,500	1,500
46101 - Employee Meal Reimbursements	0	150	48	150	150
46102 - Employee Mileage Reimbursements	14,468	18,000	7,846	15,000	15,000
46108 - Cellular Phone Charges	2,250	2,400	1,688	2,400	2,400
47008 - Publications/Instructional Materials	0	300	293	300	300
47049 - Clients Miscellaneous Expense	0	200	0	200	200
81000 - FICA	30,495	33,055	24,287	33,450	33,450
82000 - Retirement	71,361	78,519	60,868	84,074	84,074
83000 - Health Insurance	93,154	113,873	83,072	118,591	118,591
84000 - Dental Insurance	1,651	1,645	1,309	1,645	1,645
85000 - Workers Compensation	13,991	18,701	18,701	16,371	16,371
***** Account Total:	649,947	700,342	534,178	710,854	710,854

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
3145 Pre-Trial Release Program					
0000 Core Program					
11000 - Full Time Wages	27,701	55,272	43,326	72,624	72,624
14000 - Pay-in-Lieu of Benefit Hours	0	0	0	609	609
20006 - Computer Equipment/Software	1,109	0	3,400	0	0
20008 - Tools and Equipment	0	0	3,058	0	17,000
20011 - Communication Equipment	0	0	10,169	0	0
20101 - Vehicles	86,046	0	0	0	0
40618 - Provision for Pre-Trial Grant	0	61,295	0	28,657	15,157
41412 - Alcohol/Drug Testing	0	0	1,274	1,500	1,500
41413 - Electronic Monitoring	0	0	600	2,000	2,000
43001 - Fleet Maintenance	237	5,000	2,428	3,329	3,329
45203 - Software Licenses and Maintenance	0	0	7,986	4,000	4,000
45305 - Leased Vehicle and Gas Charges	43	1,000	82	1,000	1,000
45401 - Small Equipment/Tools	755	0	965	0	0
46101 - Employee Meal Reimbursements	83	150	0	150	150
46102 - Employee Mileage Reimbursements	2,005	3,000	1,149	2,000	2,000
46103 - Employee Other Travel Expenses	278	700	0	500	500
46106 - Training	0	400	1,760	400	400
46108 - Cellular Phone Charges	375	850	563	850	850
47001 - Postage	0	0	5	0	0
47012 - Safety Supplies	0	8,000	9,697	8,500	5,000
81000 - FICA	1,987	4,231	3,060	5,605	5,605
82000 - Retirement	3,329	7,329	6,543	13,396	13,396
83000 - Health Insurance	92	12,905	9,927	14,963	14,963
84000 - Dental Insurance	165	330	258	396	396
85000 - Workers Compensation	240	346	346	329	329
***** Account Total:	124,445	160,808	106,596	160,808	160,808
7330 Electronic Monitoring					
0000 Core Program					
41413 - Electronic Monitoring	0	10,500	378	0	10,500
***** Account Total:	0	10,500	378	0	10,500
7360 Youth Court					
0000 Core Program					
11000 - Full Time Wages	62,405	63,927	50,400	64,821	64,821

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
13000 - Overtime	8	0	987	0	0
43002 - Telephone Shared Service	321	138	42	142	142
43003 - Information Services Shared Service	1,929	1,306	600	1,691	1,691
43004 - Insurance Shared Service	689	686	340	1,000	1,000
43005 - Records Management Shared Service	1,225	1,182	839	95	95
46102 - Employee Mileage Reimbursements	879	1,000	573	1,000	1,000
46108 - Cellular Phone Charges	376	450	281	450	450
47001 - Postage	227	300	177	300	300
47002 - Office Supplies	1,404	1,000	445	1,000	1,000
47006 - Operating Supplies	1,096	2,000	41	2,000	2,000
48002 - Dues	40	50	40	50	50
81000 - FICA	4,442	4,893	3,649	4,961	4,961
82000 - Retirement	8,284	9,184	7,468	9,751	9,751
83000 - Health Insurance	18,740	20,526	16,267	21,520	21,520
84000 - Dental Insurance	362	356	283	356	356
85000 - Workers Compensation	939	893	893	741	741
***** Account Total:	103,366	107,891	83,325	109,878	109,878
Departmental Appropriation:	3,064,998	3,216,964	2,441,440	3,235,729	3,245,429

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

Departmental Appropriation:	3,064,998	3,216,964	2,441,440	3,235,729	3,245,429
Departmental Revenue:	1,351,169	1,319,227	866,983	1,325,328	1,335,828
Departmental Net Levy:	1,713,829	1,897,737	1,574,457	1,910,401	1,909,601

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
331 Stop-DWI Program					
Revenue					
0000 Unallocated					
0000 Core Program					
2615.01 - STOP-DWI Fines, New York State	63,244	46,639	38,807	61,234	61,234
2615.03 - STOP-DWI Fines, City of Olean	10,600	7,000	4,264	8,000	8,000
2615.04 - STOP-DWI Fines, City of Salamanca	14,604	8,400	17,208	20,000	20,000
2615.05 - STOP-DWI Fines, Miscellaneous	5,000	0	0	0	0
***** Account Total:	93,448	62,039	60,279	89,234	89,234
Departmental Revenue:	93,448	62,039	60,279	89,234	89,234
Appropriation					
3316 DWI Patrol					
0000 Core Program					
41612.2 - Traffic Partners, Ellicottville PD	0	647	647	648	648
41612.3 - Traffic Partners, Franklinville PD	0	647	0	0	0
41612.5 - Traffic Partners, Olean PD	0	647	0	648	648
41612.7 - Traffic Partners, Salamanca PD	0	647	0	648	648
41612.9 - Traffic Partners, Cat County Sheriff's Office	32,462	54,693	17,329	35,698	79,449
43004 - Insurance Shared Service	0	0	0	54	54
45401 - Small Equipment/Tools	643	3,028	2,470	4,867	4,867
46101 - Employee Meal Reimbursements	0	100	0	100	100
46103 - Employee Other Travel Expenses	1,056	1,200	550	2,400	2,400
47025 - DWI Special Supplies	0	200	0	200	200
48002 - Dues	214	230	234	220	220
***** Account Total:	34,375	62,039	21,230	45,483	89,234
Departmental Appropriation:	34,375	62,039	21,230	45,483	89,234

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

Departmental Appropriation:	34,375	62,039	21,230	45,483	89,234
Departmental Revenue:	93,448	62,039	60,279	89,234	89,234
Departmental Net Levy:	-59,073	0	-39,049	-43,751	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
363 Weights and Measures					
Revenue					
3630 Weights and Measures					
0000 Core Program					
3389.12 - State Aid, Other Public Safety, Gasoline Testing Reimbursement	5,856	3,500	1,074	3,500	3,500
***** Account Total:	5,856	3,500	1,074	3,500	3,500
Departmental Revenue:	5,856	3,500	1,074	3,500	3,500
Appropriation					
3630 Weights and Measures					
0000 Core Program					
11000 - Full Time Wages	68,143	72,082	57,272	82,515	74,732
13000 - Overtime	88	0	0	0	0
40202 - NYS/Federal Fees	90	250	0	250	250
41603 - Contracted Services	1,018	1,015	846	1,015	1,015
43001 - Fleet Maintenance	4,273	3,828	2,517	3,611	3,611
43003 - Information Services Shared Service	1,561	1,549	712	2,093	2,093
43004 - Insurance Shared Service	667	676	335	1,001	1,001
44101 - Telephone	76	250	53	250	150
45202 - Equipment Repair and Maintenance	0	50	0	50	0
45401 - Small Equipment/Tools	0	75	0	75	0
46101 - Employee Meal Reimbursements	0	25	30	25	25
46103 - Employee Other Travel Expenses	620	780	761	780	780
46106 - Training	50	50	81	50	50
46108 - Cellular Phone Charges	375	400	250	400	400
47001 - Postage	43	50	38	50	50
47002 - Office Supplies	294	50	32	50	50
47006 - Operating Supplies	0	50	60	50	50
47007 - Printing	169	750	747	750	500
47068 - Gasoline Testing Program	213	200	246	240	240
48002 - Dues	125	100	125	125	125
63001 - Capital Lease Principal	10,151	10,151	8,459	10,151	10,151
73001 - Capital Lease Interest	2,595	2,595	2,162	2,595	2,595
81000 - FICA	4,858	5,516	4,085	6,313	5,718
82000 - Retirement	8,546	9,731	7,693	11,645	10,547
83000 - Health Insurance	21,583	25,362	20,228	29,404	29,404

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
84000 - Dental Insurance	314	329	262	329	329
85000 - Workers Compensation	632	619	619	810	810
***** Account Total:	126,484	136,533	107,613	154,627	144,676
Departmental Appropriation:	126,484	136,533	107,613	154,627	144,676

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

Departmental Appropriation:	126,484	136,533	107,613	154,627	144,676
Departmental Revenue:	5,856	3,500	1,074	3,500	3,500
Departmental Net Levy:	120,628	133,033	106,539	151,127	141,176

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 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	86	500	500
***** Account Total:	500	2,000	86	2,000	2,000
3642 EMPG					
2024 2023-2025					
4305.01 - Federal Aid, Civil Defense, Civil Defense	24,015	0	0	0	0
2025 2024-2026					
4305.01 - Federal Aid, Civil Defense, Civil Defense	0	36,693	0	0	0
2026 2025-2027					
4305.01 - Federal Aid, Civil Defense, Civil Defense	0	0	0	0	29,082
***** Account Total:	24,015	36,693	0	0	29,082
3645 Homeland Security (SLETPP)					
3642 2022 Homeland Security					
4389.01 - Federal Aid, Other Public Safety, Homeland Security	34,240	0	0	0	0
3643 2023 Homeland Security					
4389.01 - Federal Aid, Other Public Safety, Homeland Security	4,836	0	0	0	0
3644 2024 Homeland Security					
4389.01 - Federal Aid, Other Public Safety, Homeland Security	0	0	7,070	0	0
3645 2025 Homeland Security					
4389.01 - Federal Aid, Other Public Safety, Homeland Security	0	74,580	0	0	0
3646 2026 Homeland Security					
4389.01 - Federal Aid, Other Public Safety, Homeland Security	0	0	0	0	55,723
***** Account Total:	39,076	74,580	7,070	0	55,723
4030 Emergency Medical Services					
0000 Core Program					
1689.01 - Other Health Departmental Income, CPR Course Fees	11,505	13,000	9,923	13,000	13,000
1689.02 - Other Health Departmental Income, EMS Course Fees	0	2,000	1,630	2,000	2,000
1689.04 - Other Health Departmental Income, CME Course Fees	16,893	17,000	23,750	17,000	17,000
1689.05 - Other Health Departmental Income, EMS Director Fees	30,999	45,136	47,200	45,136	45,136
3450.05 - State Aid, Public Health, Other, Emergency Medical Services	42,350	59,900	14,600	59,900	59,900
***** Account Total:	101,747	137,036	97,103	137,036	137,036

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
Departmental Revenue:	165,338	250,309	104,259	139,036	223,841
Appropriation					
0000 Unallocated					
0000 Core Program					
48403 - Unclassified	965	0	1,726	0	0
***** Account Total:	965	0	1,726	0	0
3640 Emergency Services					
0000 Core Program					
11000 - Full Time Wages	198,972	190,892	146,278	308,768	285,143
20006 - Computer Equipment/Software	0	0	156	0	0
41226 - CISM Program	1,500	1,500	0	1,500	1,500
41603 - Contracted Services	1,480	465	737	446	446
43001 - Fleet Maintenance	12,236	12,481	5,743	9,608	9,608
43002 - Telephone Shared Service	4,655	4,850	1,467	4,721	4,721
43003 - Information Services Shared Service	16,238	13,456	6,185	14,724	14,724
43004 - Insurance Shared Service	6,152	6,406	3,173	6,796	6,796
43005 - Records Management Shared Service	415	406	288	229	229
43006 - Maintenance Shared Service	61,707	65,081	48,649	66,159	66,159
44101 - Telephone	6,055	5,300	4,143	5,300	5,300
45105 - Repair Parts	112	0	0	0	0
45202 - Equipment Repair and Maintenance	0	200	0	200	200
45203 - Software Licenses and Maintenance	0	0	6,270	0	0
45204 - Radio Repair and Maintenance	1,483	1,300	273	1,300	1,300
45310 - Copy Machine Lease	0	100	0	0	0
45401 - Small Equipment/Tools	520	0	0	0	0
46102 - Employee Mileage Reimbursements	400	100	0	100	100
46103 - Employee Other Travel Expenses	359	350	0	0	0
46106 - Training	1,707	1,500	1,220	1,500	1,500
46108 - Cellular Phone Charges	4,540	5,000	3,433	5,000	5,000
46110 - Uniforms and Protective Clothing	958	1,300	703	1,300	1,300
47001 - Postage	188	150	243	150	150
47002 - Office Supplies	1,749	2,000	1,799	2,000	2,000
47008 - Publications/Instructional Materials	165	200	0	200	200
48002 - Dues	325	360	285	285	285
63001 - Capital Lease Principal	6,467	6,467	5,390	551	551

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
73001 - Capital Lease Interest	630	629	525	52	52
81000 - FICA	14,299	14,607	10,384	23,626	21,818
82000 - Retirement	16,330	17,560	16,824	37,835	37,835
83000 - Health Insurance	62,224	62,994	51,270	105,260	101,685
84000 - Dental Insurance	989	896	707	1,316	1,244
85000 - Workers Compensation	4,685	3,576	3,576	2,683	2,683
***** Account Total:	427,540	420,126	319,721	601,609	572,529
3642 EMPG					
2023 2022-2024					
11000 - Full Time Wages	0	0	42,919	0	0
81000 - FICA	0	0	3,225	0	0
83000 - Health Insurance	0	0	6,413	0	0
84000 - Dental Insurance	0	0	131	0	0
2024 2023-2025					
11000 - Full Time Wages	22,354	0	0	0	0
81000 - FICA	1,661	0	0	0	0
2025 2024-2026					
11000 - Full Time Wages	0	29,802	0	0	0
81000 - FICA	0	2,281	0	0	0
83000 - Health Insurance	0	4,518	0	0	0
84000 - Dental Insurance	0	92	0	0	0
2026 2025-2027					
11000 - Full Time Wages	0	0	0	0	23,626
81000 - FICA	0	0	0	0	1,808
83000 - Health Insurance	0	0	0	0	3,575
84000 - Dental Insurance	0	0	0	0	73
***** Account Total:	24,015	36,693	52,688	0	29,082
3645 Homeland Security (SLETPP)					
3642 2022 Homeland Security					
11000 - Full Time Wages	0	0	32,072	0	0
20207 - Homeland Security Equipment	14,900	0	0	0	0
45203 - Software Licenses and Maintenance	7,890	0	0	0	0
45401 - Small Equipment/Tools	12,170	0	0	0	0
47078 - CPR Supplies	99	0	0	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
81000 - FICA	0	0	2,207	0	0
82000 - Retirement	0	0	6,519	0	0
83000 - Health Insurance	0	0	13,366	0	0
84000 - Dental Insurance	0	0	171	0	0
3643 2023 Homeland Security					
11000 - Full Time Wages	4,836	0	0	0	0
3645 2025 Homeland Security					
11000 - Full Time Wages	0	33,562	0	0	0
45203 - Software Licenses and Maintenance	0	17,419	17,419	0	0
81000 - FICA	0	2,568	0	0	0
82000 - Retirement	0	6,886	0	0	0
83000 - Health Insurance	0	13,965	0	0	0
84000 - Dental Insurance	0	180	0	0	0
3646 2026 Homeland Security					
20207 - Homeland Security Equipment	0	0	0	0	55,723
***** Account Total:	39,895	74,580	71,754	0	55,723
4030 Emergency Medical Services 0000 Core Program					
11000 - Full Time Wages	103,649	74,695	44,794	49,432	49,432
41255 - CPR Instructors	3,630	3,500	2,230	3,500	3,500
41256 - EMT Instructors	30,337	29,000	22,440	29,000	29,000
41603 - Contracted Services	19,066	22,688	23,668	22,688	22,688
45203 - Software Licenses and Maintenance	17,419	0	0	0	0
45310 - Copy Machine Lease	917	500	633	500	500
45401 - Small Equipment/Tools	3	0	0	0	0
46108 - Cellular Phone Charges	1,170	0	1,170	0	0
47001 - Postage	0	0	7	0	0
47002 - Office Supplies	511	300	300	300	300
47078 - CPR Supplies	11,540	11,000	11,353	11,000	11,000
47079 - EMT Supplies	3,569	1,000	407	1,000	1,000
48004 - Permits and Fees	200	0	0	0	0
81000 - FICA	7,652	5,659	3,287	3,666	3,666
82000 - Retirement	17,608	12,022	6,532	6,963	6,963
83000 - Health Insurance	24,853	13,809	4,922	2,540	2,540

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
84000 - Dental Insurance	412	233	106	83	83
85000 - Workers Compensation	0	807	807	1,230	1,230
***** Account Total:	242,536	175,213	122,656	131,902	131,902
Departmental Appropriation:	734,951	706,612	568,545	733,511	789,236

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

Departmental Appropriation:	734,951	706,612	568,545	733,511	789,236
Departmental Revenue:	165,338	250,309	104,259	139,036	223,841
Departmental Net Levy:	569,613	456,303	464,286	594,475	565,395

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
401 Health					
Revenue					
0000 Unallocated					
0000 Core Program					
3401 - State Aid, Public Health	0	0	732,042	0	0
***** Account Total:	0	0	732,042	0	0
4010 Health Administration					
0000 Core Program					
1338 - Van Per Diem	0	50,000	52,698	55,000	55,000
3401 - State Aid, Public Health	227,371	158,451	-25,352	278,140	278,140
***** Account Total:	227,371	208,451	27,346	333,140	333,140
4015 Health Education					
0000 Core Program					
3401 - State Aid, Public Health	54,639	23,863	-6,065	25,798	25,798
4018 Veggie Wheels Grant					
2705 - Gifts And Donations	246,768	10,000	13,182	10,000	10,000
4019 JUUL Settlement					
2690.05 - Other Compensation For Loss, JUUL Settlement	0	58,448	233,789	58,448	58,448
***** Account Total:	301,407	92,311	240,906	94,246	94,246
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	6,582	13,000	1,092	13,000	13,000
1601.06 - Public Health Fees, Cancer Screening	133	1,000	40	1,000	1,000
1601.07 - Public Health Fees, Adult Vaccines	215,754	142,000	20,771	142,000	192,000
1601.08 - Public Health Fees, Gardasil Vaccines	1,803	1,500	0	1,500	1,500
1601.09 - Public Health Fees, Hepatitis B Vaccines	5,217	4,500	1,962	4,500	4,500
1601.10 - Public Health Fees, Rabies Vaccines	84,628	77,500	69,021	77,500	77,500
3401 - State Aid, Public Health	409,219	370,719	-45,761	585,445	585,445
3450.02 - State Aid, Public Health, Other, Rabies Human Treatment	14,328	22,000	3,662	22,000	22,000
4401.02 - Federal Aid, Public Health, Immunization Initiative	36,316	38,213	221	38,213	38,213
4035 Family Planning					
1601.02 - Public Health Fees, Family Planning Fees	30,227	95,000	17,205	95,000	95,000
3450.10 - State Aid, Public Health, Other, Family Planning	343,965	297,027	97,520	389,188	389,188
4036 Home Care					

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
1366 - YB Reimbursement Early Intervention Admin	41,731	0	0	0	0
1610.01 - Home Nursing Charges, Medicare	3,264,765	3,725,000	1,185,417	0	0
4038 Ancillary Health Services					
1610.05 - Home Nursing Charges, Ancillary Health Services	10	0	0	0	0
***** Account Total:	4,454,678	4,787,959	1,351,150	1,369,846	1,419,846
4025 Laboratory					
0000 Core Program					
1615 - Laboratory Fees	208,144	208,750	128,646	208,750	208,750
3401 - State Aid, Public Health	72,206	85,241	-7,981	37,813	37,813
***** Account Total:	280,350	293,991	120,665	246,563	246,563
4059 Early Intervention Program					
0000 Core Program					
1353 - DSS Reimbursement EI Admin	319,921	300,000	114,550	300,000	300,000
1621.01 - Early Intervention Fees for Service, EI Fees for Services	46,552	55,000	44,337	55,000	55,000
1621.02 - Early Intervention Fees for Service, EI SC Medicaid	44,309	125,350	30,251	125,350	125,350
3449.01 - State Aid, Early Intervention, Service Coordination	25,082	20,000	2,986	20,000	20,000
3449.02 - State Aid, Early Intervention, Services	194,332	125,000	13,578	125,000	125,000
4451.01 - Federal Aid, Early Intervention, EI Administration	54,587	51,959	19,662	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	-827	5,000	0	5,000	5,000
4050 CSHCN					
3401 - State Aid, Public Health	2,999	5,145	-363	5,739	5,739
4451.02 - Federal Aid, Early Intervention, CSHCN Grant	59,023	59,784	30,128	61,655	61,655
***** Account Total:	745,978	753,888	255,129	756,353	756,353
4082 WIC Program					
0000 Core Program					
2705 - Gifts And Donations	500	0	0	0	0
4482 - Federal Aid, WIC Program	628,601	660,500	464,644	671,500	671,500
***** Account Total:	629,101	660,500	464,644	671,500	671,500
4090 Environmental Health					
0000 Core Program					
1601.03 - Public Health Fees, Environmental Health Fees	310,014	300,000	237,255	300,000	300,000
3401 - State Aid, Public Health	361,473	374,037	-40,606	447,850	447,850

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
3450.06 - State Aid, Public Health, Other, Rabies Specimen Preparation	2,928	1,000	-266	1,000	1,000
3450.07 - State Aid, Public Health, Other, Drinking Water Enhancement	127,852	129,009	62,124	129,009	129,009
4401.04 - Federal Aid, Public Health, DEC Grant	0	3,600	0	3,600	3,600
4401.05 - Federal Aid, Public Health, Well/Septic Assistance Grant	5,451	250,000	125,634	0	0
4042 Rabies Clinic					
2705 - Gifts And Donations	3,073	2,400	2,550	2,800	2,800
3401 - State Aid, Public Health	728	649	-81	544	544
3450.08 - State Aid, Public Health, Other, Rabies Clinics	17,234	11,805	2,470	11,805	11,805
4068 Insect Control					
2280.01 - Health Services, Other Governments, Insect Control	71,035	71,036	73,480	75,685	75,685
3401 - State Aid, Public Health	9,510	12,162	-1,063	11,752	11,752
4072 ATUPA Grant					
3450.09 - State Aid, Public Health, Other, ATUPA Grant	21,087	33,450	17,538	33,450	33,450
4073 Lead Screening Grant					
1601.12 - Public Health Fees, Lead Screening	60	0	8	0	0
2705 - Gifts And Donations	0	0	300	0	0
3401 - State Aid, Public Health	25,509	8,189	-2,902	0	50,640
3450.03 - State Aid, Public Health, Other, Lead Screening Grant	71,916	61,900	19,314	50,640	61,900
4401.08 - Federal Aid, Public Health, Lead Capacity Building Grant	0	0	0	61,900	0
4074 Healthy Neighborhoods Grant					
3450.13 - State Aid, Public Health, Other, Healthy Neighborhoods Grant	266,898	263,301	37,401	66,000	66,000
4075 Lead Capacity Building Grant					
4401.08 - Federal Aid, Public Health, Lead Capacity Building Grant	449,748	1,750,000	-44,534	0	0
4076 Lead Hazard Reduction Grant					
4401.16 - Federal Aid, Public Health, Lead Hazard Reduction Grant	0	0	0	1,100,000	1,100,000
***** Account Total:	1,744,516	3,272,538	488,622	2,296,035	2,296,035
4095 PHEP Grant					
0000 Core Program					
3401 - State Aid, Public Health	26,359	31,863	-2,910	33,545	33,545
4401.06 - Federal Aid, Public Health, BT Grant	62,382	77,196	37,114	77,196	77,196
***** Account Total:	88,741	109,059	34,204	110,741	110,741
4097 Public Health Workforce Grant					
0000 Core Program					
4401.15 - Federal Aid, Public Health, Public Health Workforce Grant	113,378	139,296	5,115	139,296	139,296

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
***** Account Total:	113,378	139,296	5,115	139,296	139,296
Departmental Revenue:	8,585,520	10,317,993	3,719,823	6,017,720	6,067,720
Appropriation					
0000 Unallocated					
0000 Core Program					
43006 - Maintenance Shared Service	0	0	20,593	0	0
44101 - Telephone	0	0	511	0	0
45310 - Copy Machine Lease	0	0	220	0	0
46108 - Cellular Phone Charges	0	0	1,545	0	0
47002 - Office Supplies	0	0	193	0	0
***** Account Total:	0	0	23,062	0	0
4010 Health Administration					
0000 Core Program					
11000 - Full Time Wages	379,252	295,516	236,618	336,982	332,588
12000 - Part Time Wages	72,450	72,193	63,895	72,193	72,193
13000 - Overtime	3,225	450	3,360	450	450
14000 - Pay-in-Lieu of Benefit Hours	51,914	14,949	21,250	4,639	4,639
20006 - Computer Equipment/Software	166	0	0	0	0
20101 - Vehicles	0	50,000	0	55,000	55,000
41208 - Audit Services Contracted	0	0	0	12,000	12,000
41231 - Limited English Proficiency	141	2,000	331	2,000	2,000
41233 - Professional Services	1,000	1,000	1,000	1,000	1,000
43001 - Fleet Maintenance	2,249	2,140	1,697	3,450	3,450
43002 - Telephone Shared Service	2,611	2,744	830	4,209	4,209
43003 - Information Services Shared Service	33,107	30,041	13,809	39,140	39,140
43004 - Insurance Shared Service	20,404	20,743	10,276	19,997	19,997
43005 - Records Management Shared Service	12,959	12,050	8,551	9,790	9,790
43006 - Maintenance Shared Service	46,009	44,612	28,882	48,925	48,924
44101 - Telephone	1,115	1,600	706	1,600	1,600
45101 - Gasoline	343	750	425	750	600
45201 - Outside Vehicle Repair	7,782	3,000	3,005	3,000	3,000
45202 - Equipment Repair and Maintenance	0	200	0	200	0
45203 - Software Licenses and Maintenance	2,480	2,150	2,480	2,150	2,150
45310 - Copy Machine Lease	142	500	76	500	200
45401 - Small Equipment/Tools	138	750	0	750	0

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
46101 - Employee Meal Reimbursements	87	100	-582	100	100
46102 - Employee Mileage Reimbursements	0	100	438	100	100
46103 - Employee Other Travel Expenses	1,040	900	1,905	900	900
46106 - Training	0	500	0	500	0
46108 - Cellular Phone Charges	1,333	1,900	908	1,900	1,900
47001 - Postage	164	500	330	500	500
47002 - Office Supplies	2,437	4,000	1,674	4,000	3,500
47006 - Operating Supplies	804	2,000	289	2,000	1,500
47007 - Printing	0	50	0	50	0
47008 - Publications/Instructional Materials	242	550	246	550	550
48001 - Advertising	38	300	104	300	50
48002 - Dues	6,139	6,213	6,213	6,540	6,540
48003 - Meeting Expenses	0	1,300	0	1,300	0
48004 - Permits and Fees	5,600	5,600	5,600	5,600	5,600
81000 - FICA	37,326	29,315	24,036	31,699	31,363
82000 - Retirement	66,427	56,806	46,336	66,201	65,318
83000 - Health Insurance	74,633	56,595	52,583	86,925	86,590
84000 - Dental Insurance	1,671	1,187	990	1,440	1,457
85000 - Workers Compensation	7,699	7,210	7,210	39,009	39,009
87000 - Employee Tuition Reimbursement	900	0	1,026	0	0
4011 Board of Health					
41203 - Administrative Hearing Officer	1,512	3,000	431	3,000	2,000
48003 - Meeting Expenses	6,805	6,000	4,601	6,000	6,000
***** Account Total:	852,344	741,514	551,529	877,339	865,907
4015 Health Education					
0000 Core Program					
11000 - Full Time Wages	41,126	35,004	27,654	35,558	35,558
13000 - Overtime	70	600	0	600	600
14000 - Pay-in-Lieu of Benefit Hours	3,028	0	0	0	0
41605.08 - Contracted Services, Health, Community Health Assessment	10,114	0	0	0	0
43002 - Telephone Shared Service	303	318	96	495	495
43003 - Information Services Shared Service	3,845	3,489	1,604	4,605	4,605
43004 - Insurance Shared Service	1,554	1,580	783	1,526	1,526
43006 - Maintenance Shared Service	3,505	3,399	2,200	3,734	3,734

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
44101 - Telephone	241	400	124	400	300
44205 - Booth Rental	375	500	600	500	500
45203 - Software Licenses and Maintenance	1,253	1,205	0	1,205	1,205
45301 - Van Per Diem	910	1,250	86	1,250	1,250
45310 - Copy Machine Lease	155	250	38	250	200
45401 - Small Equipment/Tools	0	170	0	170	0
46101 - Employee Meal Reimbursements	71	0	0	0	0
46102 - Employee Mileage Reimbursements	813	800	418	800	800
46103 - Employee Other Travel Expenses	324	600	0	600	300
46108 - Cellular Phone Charges	270	750	250	750	500
47001 - Postage	0	50	0	50	50
47002 - Office Supplies	502	750	293	750	550
47006 - Operating Supplies	1,942	2,000	1,225	2,000	1,800
47007 - Printing	0	100	0	100	0
47008 - Publications/Instructional Materials	39	100	38	100	50
48001 - Advertising	0	400	0	400	0
48003 - Meeting Expenses	0	1,000	0	1,000	0
81000 - FICA	3,366	2,725	2,116	2,769	2,769
82000 - Retirement	5,093	4,835	3,716	5,140	5,140
83000 - Health Insurance	11	0	0	4,850	4,850
84000 - Dental Insurance	23	0	0	157	157
85000 - Workers Compensation	1,202	1,318	1,318	525	525
4018 Veggie Wheels Grant					
20101 - Vehicles	236,765	0	0	0	0
41603 - Contracted Services	6,882	6,500	4,337	7,524	7,524
43001 - Fleet Maintenance	878	1,385	310	361	361
45101 - Gasoline	0	1,000	0	1,000	1,000
46102 - Employee Mileage Reimbursements	47	0	139	0	0
47006 - Operating Supplies	2,196	1,115	304	1,115	1,115
4019 JUUL Settlement					
41603 - Contracted Services	0	58,448	397	45,000	45,000
46106 - Training	0	0	1,499	0	0
47007 - Printing	0	0	0	500	500
48001 - Advertising	0	0	6,720	12,948	12,948

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
***** Account Total:	326,903	132,041	56,265	138,732	135,912
4017 Nursing					
4034 Community Health Nursing					
11000 - Full Time Wages	428,762	243,140	191,352	550,511	547,869
12000 - Part Time Wages	34,490	19,903	12,879	14,714	14,714
13000 - Overtime	8,712	8,000	5,203	8,000	8,000
14000 - Pay-in-Lieu of Benefit Hours	19,840	31,031	9,862	44,091	44,091
40202 - NYS/Federal Fees	730	0	0	0	0
41233 - Professional Services	127	100	263	100	100
41258 - Electronic Medical Records	15,175	15,935	13,151	16,413	16,413
41406 - Contracted Computer Services	1,703	1,800	1,304	2,138	2,138
41416 - Lab Testing - STD	6,666	9,000	2,009	9,000	7,000
41642 - Rabies Post Exposure Services	50	0	0	0	0
43002 - Telephone Shared Service	1,230	1,292	391	1,980	1,980
43003 - Information Services Shared Service	15,593	14,149	6,504	18,419	18,419
43004 - Insurance Shared Service	6,464	6,573	3,256	12,216	12,216
43006 - Maintenance Shared Service	20,849	20,413	13,088	41,444	41,444
44101 - Telephone	1,845	1,500	1,005	1,500	1,500
44105 - Waste Disposal	114	300	125	300	200
44203 - Office Rental	1,707	1,500	1,607	3,905	3,905
45202 - Equipment Repair and Maintenance	0	800	0	800	400
45301 - Van Per Diem	1,008	1,000	156	1,000	1,000
45310 - Copy Machine Lease	219	500	50	500	300
45401 - Small Equipment/Tools	528	1,000	0	1,000	500
46101 - Employee Meal Reimbursements	119	50	0	50	50
46102 - Employee Mileage Reimbursements	5,602	5,000	3,300	5,000	5,000
46103 - Employee Other Travel Expenses	0	200	0	200	0
46106 - Training	80	200	0	200	100
46108 - Cellular Phone Charges	2,207	2,275	1,334	2,275	2,275
47001 - Postage	490	1,200	282	1,200	1,000
47002 - Office Supplies	1,734	1,000	441	1,000	1,000
47006 - Operating Supplies	918	1,300	163	1,300	1,000
47007 - Printing	27	250	42	250	100
47008 - Publications/Instructional Materials	315	550	313	550	550

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
47035 - Medical Supplies	3,842	4,000	3,652	4,000	4,000
47041.01 - Vaccines, Adult Vaccines	110,064	50,000	45,789	50,000	100,000
47041.02 - Vaccines, Gardasil Vaccines	2,985	4,000	0	4,000	3,000
47041.03 - Vaccines, Hepatitis B Vaccines	4,176	5,000	3,527	5,000	5,000
47041.04 - Vaccines, Influenza Vaccines	49,004	60,000	10,898	60,000	60,000
47041.05 - Vaccines, Rabies Vaccines	187,348	145,000	170,645	145,000	145,000
47044 - TB Treatment	4,205	3,000	3,550	3,000	3,000
48001 - Advertising	925	1,000	375	1,000	1,000
48342 - Centralized Finance Chargebacks	0	28,142	10,797	28,142	40,027
81000 - FICA	36,046	23,120	15,795	47,238	47,036
82000 - Retirement	69,336	42,716	34,415	98,941	98,568
83000 - Health Insurance	85,377	66,441	55,128	152,281	149,532
84000 - Dental Insurance	1,720	966	789	2,172	2,126
85000 - Workers Compensation	8,516	6,901	6,901	5,836	5,836
4035 Family Planning					
11000 - Full Time Wages	208,455	164,277	83,809	192,465	190,703
12000 - Part Time Wages	0	6,619	12,558	13,238	13,238
13000 - Overtime	1,668	5,100	303	5,100	5,100
14000 - Pay-in-Lieu of Benefit Hours	2,756	0	84	14,031	14,031
41208 - Audit Services Contracted	7,250	7,400	0	8,400	8,400
41216 - Physician Services	4,800	4,800	3,600	4,800	4,800
41233 - Professional Services	0	250	33	250	250
41234 - Pharmacy Consultant	678	1,000	0	1,000	700
41258 - Electronic Medical Records	7,474	7,850	6,478	8,085	8,085
41406 - Contracted Computer Services	1,940	2,000	1,027	1,426	1,426
41417 - Laboratory and Diagnostic Services	3,257	18,000	1,172	18,000	13,000
43002 - Telephone Shared Service	926	973	294	1,485	1,485
43003 - Information Services Shared Service	11,748	10,660	4,900	13,814	13,814
43004 - Insurance Shared Service	6,472	6,580	3,260	12,223	12,223
43006 - Maintenance Shared Service	25,489	25,127	16,001	46,158	46,158
44101 - Telephone	1,669	2,000	882	2,000	1,500
44105 - Waste Disposal	97	500	125	500	200
44203 - Office Rental	5,975	5,200	5,623	13,666	13,666
45202 - Equipment Repair and Maintenance	265	400	350	400	400

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
45301 - Van Per Diem	1,175	2,000	192	2,000	2,000
45310 - Copy Machine Lease	48	500	19	500	100
45401 - Small Equipment/Tools	1,243	500	0	500	500
46101 - Employee Meal Reimbursements	0	50	0	50	0
46102 - Employee Mileage Reimbursements	5,218	2,500	1,151	2,500	2,500
46103 - Employee Other Travel Expenses	596	500	0	500	500
46106 - Training	0	750	0	750	750
46108 - Cellular Phone Charges	950	1,125	226	1,125	1,000
47001 - Postage	92	750	60	750	250
47002 - Office Supplies	512	1,800	48	1,800	1,000
47006 - Operating Supplies	1,246	1,626	174	1,626	826
47007 - Printing	27	250	0	250	50
47008 - Publications/Instructional Materials	120	500	128	500	300
47035 - Medical Supplies	21,209	32,750	14,306	32,750	27,750
48001 - Advertising	550	2,500	0	2,500	1,000
48342 - Centralized Finance Chargebacks	0	0	5,656	15,000	21,335
81000 - FICA	15,785	13,469	7,201	17,209	17,073
82000 - Retirement	27,248	24,180	12,368	30,749	30,500
83000 - Health Insurance	29,076	34,064	15,734	41,588	39,755
84000 - Dental Insurance	667	511	209	693	663
85000 - Workers Compensation	3,516	2,966	2,966	2,526	2,526
4036 Home Care					
11000 - Full Time Wages	2,370,703	1,376,091	585,355	0	0
12000 - Part Time Wages	83,687	41,906	2,464	0	0
13000 - Overtime	139,729	110,000	51,238	0	0
14000 - Pay-in-Lieu of Benefit Hours	16,762	29,128	43,917	0	0
20006 - Computer Equipment/Software	0	0	128	0	0
40202 - NYS/Federal Fees	730	0	750	0	0
40203 - Cash Receipts Assessment	12,450	15,750	5,282	0	0
41208 - Audit Services Contracted	13,000	15,000	12,000	0	0
41220 - Nursing Services Contracted	0	10,000	40,075	0	0
41221 - Occupational Therapy Contracted	200,644	220,000	35,600	0	0
41222 - Physical Therapy Contracted	753,657	850,000	291,704	0	0
41223 - Speech Therapy Contracted	12,435	10,000	4,723	0	0

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
41225 - Dietician/Nutrition Services	0	700	0	0	0
41233 - Professional Services	172	250	62	0	0
41250 - Electronic Medication Management	0	300	0	0	0
41406 - Contracted Computer Services	77,913	95,220	51,487	0	0
41408 - Emergency Contact	0	450	0	0	0
41431 - CMS Mandatory Surveys Contracted	5,313	6,000	3,219	0	0
41634 - Home Health Aides	17,128	14,500	5,040	0	0
43002 - Telephone Shared Service	5,627	5,909	1,787	0	0
43003 - Information Services Shared Service	71,342	64,735	29,757	0	0
43004 - Insurance Shared Service	18,616	18,927	9,376	0	0
43006 - Maintenance Shared Service	55,540	54,295	34,865	0	0
44101 - Telephone	6,408	3,950	3,375	0	0
44105 - Waste Disposal	219	500	250	0	0
44203 - Office Rental	9,389	7,500	8,837	0	0
45202 - Equipment Repair and Maintenance	0	1,000	0	0	0
45301 - Van Per Diem	1,011	1,000	542	0	0
45310 - Copy Machine Lease	1,635	1,500	335	0	0
45401 - Small Equipment/Tools	1,229	1,100	0	0	0
46101 - Employee Meal Reimbursements	0	50	0	0	0
46102 - Employee Mileage Reimbursements	128,212	101,000	35,941	0	0
46103 - Employee Other Travel Expenses	790	1,000	396	0	0
46106 - Training	369	2,400	0	0	0
46108 - Cellular Phone Charges	10,482	12,300	2,948	0	0
47001 - Postage	747	2,000	398	0	0
47002 - Office Supplies	6,495	9,000	1,520	0	0
47006 - Operating Supplies	1,483	1,500	2,438	0	0
47007 - Printing	300	4,000	0	0	0
47008 - Publications/Instructional Materials	1,616	1,500	1,484	0	0
47035 - Medical Supplies	52,849	47,500	16,133	0	0
47057 - Served Meals	0	300	0	0	0
48001 - Advertising	1,100	1,200	0	0	0
48002 - Dues	9,500	10,500	10,500	0	0
48342 - Centralized Finance Chargebacks	0	112,569	43,238	0	0
81000 - FICA	188,950	119,141	50,004	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
82000 - Retirement	368,719	245,985	102,846	0	0
83000 - Health Insurance	577,961	404,023	129,329	0	0
84000 - Dental Insurance	10,846	6,109	2,423	0	0
85000 - Workers Compensation	44,105	41,652	41,652	0	0
87000 - Employee Tuition Reimbursement	900	0	0	0	0
***** Account Total:	6,821,808	5,301,714	2,494,696	1,859,573	1,896,946
4025 Laboratory 0000 Core Program					
11000 - Full Time Wages	235,567	235,568	166,444	137,865	137,865
12000 - Part Time Wages	25,364	25,365	28,509	60,288	60,288
13000 - Overtime	56	1,000	449	1,000	1,000
14000 - Pay-in-Lieu of Benefit Hours	0	0	66,427	0	0
40202 - NYS/Federal Fees	6,135	4,950	4,921	4,950	4,950
41233 - Professional Services	0	250	71	250	100
41406 - Contracted Computer Services	1,703	1,800	1,304	2,138	2,138
41417 - Laboratory and Diagnostic Services	50,625	30,000	19,797	30,000	30,000
43002 - Telephone Shared Service	1,079	1,132	342	1,733	1,733
43003 - Information Services Shared Service	13,670	12,404	5,702	16,116	16,116
43004 - Insurance Shared Service	15,889	16,154	8,003	15,571	15,571
43006 - Maintenance Shared Service	35,830	34,742	22,492	38,100	38,100
44101 - Telephone	1,106	400	562	400	400
44105 - Waste Disposal	219	500	258	500	350
45202 - Equipment Repair and Maintenance	22,134	23,800	19,367	23,800	23,800
45301 - Van Per Diem	5,615	3,500	3,030	3,500	3,500
45310 - Copy Machine Lease	288	300	150	300	300
45401 - Small Equipment/Tools	0	320	428	300	300
46102 - Employee Mileage Reimbursements	0	250	0	250	250
46103 - Employee Other Travel Expenses	0	50	0	50	0
46106 - Training	0	50	0	50	0
46108 - Cellular Phone Charges	344	400	251	400	400
47001 - Postage	502	500	234	500	500
47002 - Office Supplies	829	1,000	391	1,000	800
47006 - Operating Supplies	81,816	55,000	64,634	55,000	55,000
47007 - Printing	0	200	0	200	0

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
47008 - Publications/Instructional Materials	155	200	155	200	200
47045 - Laboratory Expenses	3,946	2,900	4,303	2,900	2,900
63001 - Capital Lease Principal	126	0	0	0	0
73001 - Capital Lease Interest	2,295	0	0	0	0
81000 - FICA	18,868	20,043	19,209	15,239	15,239
82000 - Retirement	35,865	38,798	26,302	19,641	19,641
83000 - Health Insurance	62,492	69,736	50,472	49,796	49,796
84000 - Dental Insurance	1,154	1,152	854	823	823
85000 - Workers Compensation	3,776	3,617	3,617	3,097	3,097
***** Account Total:	627,448	586,081	518,678	485,957	485,157
4059 Early Intervention Program					
0000 Core Program					
11000 - Full Time Wages	324,736	283,201	225,062	285,324	285,324
13000 - Overtime	2,251	3,000	562	3,000	3,000
14000 - Pay-in-Lieu of Benefit Hours	3,450	1,435	2,587	1,435	1,435
40407.01 - Evaluations, Core Evaluations	53,546	20,000	28,373	20,000	20,000
40407.02 - Evaluations, Supplemental Evaluations	335	2,000	168	2,000	2,000
41012 - Transportation Coordinator	10,785	14,000	4,667	14,000	0
41221 - Occupational Therapy Contracted	55,245	30,000	45,896	30,000	30,000
41221.01 - Occupational Therapy Contracted, Occupational Therapy Evaluation	0	500	0	500	0
41222 - Physical Therapy Contracted	52,836	40,000	86,596	40,000	40,000
41222.01 - Physical Therapy Contracted, Physical Therapy Evaluation	0	500	0	500	500
41223 - Speech Therapy Contracted	190,629	150,000	108,418	150,000	150,000
41223.01 - Speech Therapy Contracted, Speech Therapy Evaluation	0	250	0	250	0
41224 - Audiology Therapy	0	50	0	50	0
41224.01 - Audiology Therapy, Audiology Evaluation	0	50	0	50	0
41225 - Dietician/Nutrition Services	0	50	0	50	0
41229 - Social Worker Contracted	0	250	0	250	0
41246 - Vision Therapy	0	250	0	250	0
41247 - Special Instruction	51,270	15,000	34,782	15,000	15,000
41248 - Family Training	646	2,500	256	2,500	1,000
41415 - Service Coordination Escrow Account	59,410	40,000	45,514	40,000	40,000
41601 - Transportation	2,213	7,500	2,558	7,500	4,000
41623 - Respite Services	0	5,300	0	5,300	5,300

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
43002 - Telephone Shared Service	926	973	294	1,485	1,485
43003 - Information Services Shared Service	11,748	10,660	4,900	13,814	13,814
43004 - Insurance Shared Service	2,869	2,918	1,446	5,331	5,331
43006 - Maintenance Shared Service	11,317	11,193	7,104	17,962	17,962
44101 - Telephone	1,089	300	529	300	300
45301 - Van Per Diem	433	300	0	300	300
45310 - Copy Machine Lease	723	675	459	675	675
45401 - Small Equipment/Tools	0	525	0	500	0
46101 - Employee Meal Reimbursements	168	0	253	0	0
46102 - Employee Mileage Reimbursements	5,493	5,500	4,240	5,500	5,500
46103 - Employee Other Travel Expenses	228	150	484	150	150
46106 - Training	0	25	0	25	0
46108 - Cellular Phone Charges	1,500	1,500	1,000	1,500	1,500
47001 - Postage	1,751	1,625	1,317	1,625	1,625
47002 - Office Supplies	3,708	2,500	1,573	2,500	2,500
47006 - Operating Supplies	0	250	120	250	250
47008 - Publications/Instructional Materials	237	400	252	400	400
47042 - Assistive Technology Devices	6,519	4,000	10,897	4,000	4,000
81000 - FICA	24,138	22,010	16,859	22,174	22,174
82000 - Retirement	51,868	47,217	37,206	50,356	50,356
83000 - Health Insurance	65,672	48,323	38,439	53,469	52,858
84000 - Dental Insurance	1,051	724	575	724	714
85000 - Workers Compensation	4,619	4,859	4,859	3,921	3,921
4046 Physically Handicapped					
40409 - PHC Program	1,744	14,000	1,868	14,000	10,000
4050 CSHCN					
11000 - Full Time Wages	49,412	51,866	40,457	53,529	53,529
13000 - Overtime	1,363	0	0	0	0
43002 - Telephone Shared Service	152	159	48	248	248
43003 - Information Services Shared Service	1,922	1,744	802	2,302	2,302
43004 - Insurance Shared Service	508	517	256	499	499
43006 - Maintenance Shared Service	1,146	1,111	720	1,222	1,222
44101 - Telephone	146	100	71	100	100
45301 - Van Per Diem	6	0	600	0	0

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
45310 - Copy Machine Lease	2	100	8	100	50
45401 - Small Equipment/Tools	0	500	0	500	0
46106 - Training	0	0	472	0	0
46108 - Cellular Phone Charges	406	375	250	375	375
47001 - Postage	119	300	1	300	200
47002 - Office Supplies	1,084	200	607	200	200
81000 - FICA	3,661	3,969	2,913	4,096	4,096
82000 - Retirement	0	7,010	4,495	7,556	7,556
83000 - Health Insurance	7,709	8,716	6,806	9,896	9,896
84000 - Dental Insurance	325	329	257	329	329
85000 - Workers Compensation	507	611	611	602	602
87000 - Employee Tuition Reimbursement	900	0	900	0	0
***** Account Total:	1,074,521	874,070	780,387	900,774	874,578
4082 WIC Program					
0000 Core Program					
11000 - Full Time Wages	314,153	318,134	251,938	319,937	319,937
12000 - Part Time Wages	18,148	21,778	16,154	21,915	21,915
13000 - Overtime	1,279	1,000	364	1,000	1,000
14000 - Pay-in-Lieu of Benefit Hours	838	1,526	2,464	1,535	1,535
41605.04 - Contracted Services, Health, WIC Nutrition Program Aides	65,195	66,925	49,238	71,513	71,513
43001 - Fleet Maintenance	419	334	220	503	503
43002 - Telephone Shared Service	1,079	1,132	342	1,733	1,733
43003 - Information Services Shared Service	13,670	12,404	5,702	16,116	16,116
43004 - Insurance Shared Service	9,723	9,885	4,897	9,530	9,530
43006 - Maintenance Shared Service	21,926	21,260	13,764	23,318	23,318
44101 - Telephone	2,797	3,000	2,285	3,000	3,000
44203 - Office Rental	2,400	3,600	1,000	1,200	1,200
45101 - Gasoline	0	400	0	0	0
45201 - Outside Vehicle Repair	1,253	500	96	500	500
45202 - Equipment Repair and Maintenance	0	200	0	200	200
45301 - Van Per Diem	763	450	143	450	450
45310 - Copy Machine Lease	18	150	3	150	150
45401 - Small Equipment/Tools	0	500	0	250	250
46101 - Employee Meal Reimbursements	0	500	0	0	0

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
46102 - Employee Mileage Reimbursements	711	500	67	500	500
46103 - Employee Other Travel Expenses	494	1,500	0	500	500
46106 - Training	0	2,000	0	0	0
46108 - Cellular Phone Charges	3,912	3,925	2,608	3,925	3,925
47001 - Postage	3,846	3,000	2,829	3,000	3,000
47002 - Office Supplies	2,687	2,500	311	2,500	2,500
47006 - Operating Supplies	9,416	15,462	5,445	7,751	7,751
47007 - Printing	210	250	358	250	250
47008 - Publications/Instructional Materials	169	300	176	200	200
48001 - Advertising	508	2,500	210	500	500
48002 - Dues	300	350	300	350	350
81000 - FICA	24,434	26,204	19,708	26,355	26,355
82000 - Retirement	49,213	54,063	42,564	57,332	57,332
83000 - Health Insurance	70,033	78,250	62,206	89,874	89,874
84000 - Dental Insurance	1,646	1,645	1,306	1,645	1,645
85000 - Workers Compensation	4,295	4,373	4,373	3,968	3,968
***** Account Total:	625,535	660,500	491,071	671,500	671,500
4090 Environmental Health					
0000 Core Program					
11000 - Full Time Wages	913,137	861,039	668,170	891,895	890,430
12000 - Part Time Wages	67,613	60,154	56,008	60,154	60,154
13000 - Overtime	12,560	12,500	15,723	12,500	12,500
14000 - Pay-in-Lieu of Benefit Hours	7,668	1,250	2,582	1,250	1,250
40814 - Well/Septic Assistance	0	250,000	0	0	0
41217 - Veterinarian	5,170	3,000	1,669	3,000	3,000
41417 - Laboratory and Diagnostic Services	16,836	10,500	7,469	10,500	10,500
41603 - Contracted Services	-275	0	0	0	0
43002 - Telephone Shared Service	2,763	2,902	878	4,456	4,456
43003 - Information Services Shared Service	35,030	31,786	14,611	41,442	41,442
43004 - Insurance Shared Service	18,459	18,768	9,297	18,089	18,089
43006 - Maintenance Shared Service	58,938	59,021	36,998	65,958	65,958
44101 - Telephone	2,746	1,000	1,353	1,000	1,000
45101 - Gasoline	0	100	0	100	0
45202 - Equipment Repair and Maintenance	0	1,000	0	1,000	900

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
45203 - Software Licenses and Maintenance	0	1,300	0	1,300	1,000
45301 - Van Per Diem	1,261	3,000	873	3,000	3,000
45310 - Copy Machine Lease	295	1,000	152	1,000	500
45401 - Small Equipment/Tools	0	1,340	0	1,300	500
46101 - Employee Meal Reimbursements	315	250	120	250	250
46102 - Employee Mileage Reimbursements	36,007	34,000	27,779	34,000	34,000
46103 - Employee Other Travel Expenses	336	750	0	750	500
46106 - Training	0	400	0	400	0
46108 - Cellular Phone Charges	4,753	5,800	3,126	5,800	5,800
46110 - Uniforms and Protective Clothing	970	1,200	220	1,200	1,200
47001 - Postage	3,232	3,300	1,930	3,300	3,300
47002 - Office Supplies	3,539	2,200	2,864	2,200	2,200
47006 - Operating Supplies	1,803	2,500	856	2,500	2,500
47007 - Printing	52	150	0	150	100
47008 - Publications/Instructional Materials	504	550	477	550	550
48001 - Advertising	162	200	0	200	200
81000 - FICA	73,479	71,536	54,385	73,899	73,786
82000 - Retirement	156,722	161,062	128,024	175,736	175,442
83000 - Health Insurance	178,388	176,105	149,379	231,681	232,387
84000 - Dental Insurance	3,371	3,588	2,710	3,601	3,620
85000 - Workers Compensation	15,883	15,200	15,200	12,768	12,147
4042 Rabies Clinic					
11000 - Full Time Wages	1,412	0	866	0	0
12000 - Part Time Wages	0	0	278	0	0
13000 - Overtime	6,739	6,000	6,032	6,000	6,000
41217 - Veterinarian	3,335	2,500	3,778	2,500	2,500
44105 - Waste Disposal	0	50	0	50	0
45301 - Van Per Diem	505	375	292	375	375
45310 - Copy Machine Lease	17	30	6	30	30
46102 - Employee Mileage Reimbursements	381	200	226	200	200
47001 - Postage	272	125	29	125	125
47006 - Operating Supplies	850	700	648	700	700
47041.05 - Vaccines, Rabies Vaccines	1,306	3,500	2,357	3,500	3,000
48001 - Advertising	995	1,000	681	1,000	1,000

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
81000 - FICA	575	459	455	459	459
82000 - Retirement	1,438	990	1,203	1,098	1,098
83000 - Health Insurance	1,750	0	1,434	0	0
84000 - Dental Insurance	40	0	26	0	0
85000 - Workers Compensation	104	79	79	79	97
4068 Insect Control					
12000 - Part Time Wages	12,592	18,218	16,322	18,218	18,218
13000 - Overtime	236	0	217	0	0
41421 - Mosquito Control Contracted	71,047	71,036	73,480	75,685	75,685
45202 - Equipment Repair and Maintenance	0	200	0	200	200
45301 - Van Per Diem	94	500	0	500	500
45310 - Copy Machine Lease	6	20	0	20	20
46102 - Employee Mileage Reimbursements	5,662	5,000	5,895	5,000	5,000
47001 - Postage	316	150	610	150	150
47006 - Operating Supplies	5,728	5,000	6,175	5,000	5,000
48001 - Advertising	502	750	310	750	750
81000 - FICA	990	1,396	1,265	1,396	1,396
82000 - Retirement	871	2,332	1,170	1,258	1,258
85000 - Workers Compensation	175	218	218	152	152
4072 ATUPA Grant					
11000 - Full Time Wages	10,368	10,182	8,107	10,235	10,235
13000 - Overtime	9	0	2	0	0
20006 - Computer Equipment/Software	0	2,000	0	2,000	2,000
41603 - Contracted Services	4,895	6,000	3,410	6,000	6,091
45202 - Equipment Repair and Maintenance	0	500	0	500	500
45301 - Van Per Diem	43	600	166	600	600
45310 - Copy Machine Lease	1	75	0	75	75
45401 - Small Equipment/Tools	280	2,600	0	2,600	2,600
46101 - Employee Meal Reimbursements	9	50	10	50	50
46102 - Employee Mileage Reimbursements	30	250	0	250	250
47001 - Postage	0	150	30	150	150
47006 - Operating Supplies	1,418	3,765	401	3,764	3,764
48001 - Advertising	0	2,000	0	1,225	1,225
48220 - Compliance Checks	0	1,500	0	1,500	1,500

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
81000 - FICA	780	780	609	784	784
82000 - Retirement	1,748	1,853	1,474	1,967	1,967
83000 - Health Insurance	807	898	715	1,487	1,487
84000 - Dental Insurance	33	33	26	49	49
85000 - Workers Compensation	143	214	214	214	123
4073 Lead Screening Grant					
11000 - Full Time Wages	75,313	41,373	59,713	120,401	120,401
12000 - Part Time Wages	12,155	0	42	0	0
13000 - Overtime	2,512	1,000	836	1,000	1,000
14000 - Pay-in-Lieu of Benefit Hours	864	0	0	0	0
41238 - Lead Risk Assessment Services	2,758	5,000	2,642	5,000	5,000
41417 - Laboratory and Diagnostic Services	50	100	25	100	100
41418 - Lead Screening	1,524	1,000	942	1,000	1,000
45202 - Equipment Repair and Maintenance	4,133	4,000	0	4,000	4,000
45301 - Van Per Diem	34	500	0	500	500
45310 - Copy Machine Lease	142	50	36	50	50
46101 - Employee Meal Reimbursements	0	0	5	0	0
46102 - Employee Mileage Reimbursements	458	3,000	1,136	3,000	3,000
46106 - Training	0	500	0	500	500
47001 - Postage	1,347	950	925	950	950
47006 - Operating Supplies	150	1,000	642	1,000	1,000
48001 - Advertising	35	50	0	50	50
81000 - FICA	6,555	3,242	4,305	9,290	9,290
82000 - Retirement	11,286	7,346	9,484	18,950	18,950
83000 - Health Insurance	24,100	14,093	21,316	35,303	35,303
84000 - Dental Insurance	346	181	275	395	395
85000 - Workers Compensation	1,362	1,261	1,261	1,078	1,078
4074 Healthy Neighborhoods Grant					
11000 - Full Time Wages	0	13,056	0	13,056	13,056
41231 - Limited English Proficiency	0	750	0	750	750
41603 - Contracted Services	237,587	225,000	86,480	45,000	45,000
45301 - Van Per Diem	679	2,000	169	2,000	2,000
45310 - Copy Machine Lease	23	50	5	50	50
46102 - Employee Mileage Reimbursements	354	2,500	318	250	250

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
46108 - Cellular Phone Charges	188	540	31	135	135
47001 - Postage	0	200	0	50	50
47002 - Office Supplies	0	1,005	0	200	200
47006 - Operating Supplies	5,834	13,487	2,124	1,500	1,500
47007 - Printing	0	475	0	66	66
48001 - Advertising	0	1,475	0	100	100
81000 - FICA	0	1,000	0	1,000	1,000
82000 - Retirement	0	1,763	0	1,843	1,843
4075 Lead Capacity Building Grant					
11000 - Full Time Wages	50,836	50,868	40,578	0	0
13000 - Overtime	1,497	2,000	1,041	0	0
20006 - Computer Equipment/Software	5,856	0	0	0	0
20008 - Tools and Equipment	30,550	0	0	0	0
40823 - Lead Grant Pass Through to Municipality	109,765	500,000	0	0	0
41238 - Lead Risk Assessment Services	0	7,500	0	0	0
41417 - Laboratory and Diagnostic Services	0	1,000	0	0	0
41418 - Lead Screening	0	3,500	0	0	0
41603 - Contracted Services	157,679	1,092,000	83,556	0	0
45202 - Equipment Repair and Maintenance	0	6,500	0	0	0
45203 - Software Licenses and Maintenance	1,578	5,975	1,942	0	0
45301 - Van Per Diem	475	2,500	269	0	0
45310 - Copy Machine Lease	204	125	21	0	0
45401 - Small Equipment/Tools	1,113	1,200	0	0	0
46101 - Employee Meal Reimbursements	260	0	0	0	0
46102 - Employee Mileage Reimbursements	1,573	4,000	483	0	0
46103 - Employee Other Travel Expenses	2,569	5,000	1,575	0	0
46106 - Training	13,850	5,000	21,059	0	0
47001 - Postage	1,005	125	1,288	0	0
47002 - Office Supplies	816	1,000	508	0	0
47006 - Operating Supplies	1,581	28,376	3,098	0	0
47007 - Printing	0	200	0	0	0
48001 - Advertising	4,114	2,000	574	0	0
48003 - Meeting Expenses	2,036	0	2,509	0	0
81000 - FICA	3,723	4,045	2,941	0	0

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
82000 - Retirement	6,528	7,197	5,593	0	0
83000 - Health Insurance	17,128	19,216	15,181	0	0
84000 - Dental Insurance	246	247	197	0	0
85000 - Workers Compensation	0	426	426	0	0
4076 Lead Hazard Reduction Grant					
11000 - Full Time Wages	0	0	15,681	30,091	30,091
40823 - Lead Grant Pass Through to Municipality	0	0	0	300,000	300,000
41603 - Contracted Services	0	0	44,923	755,937	755,937
45301 - Van Per Diem	0	0	4	0	0
46101 - Employee Meal Reimbursements	0	0	0	1,000	1,000
46102 - Employee Mileage Reimbursements	0	0	180	1,000	1,000
46103 - Employee Other Travel Expenses	0	0	1,261	2,500	2,500
47006 - Operating Supplies	0	0	0	300	300
48001 - Advertising	0	0	197	400	400
81000 - FICA	0	0	1,200	2,303	2,303
82000 - Retirement	0	0	3,253	6,461	6,461
83000 - Health Insurance	0	0	4	8	8
***** Account Total:	2,564,990	4,050,676	1,784,323	3,193,391	3,188,591
4095 PHEP Grant 0000 Core Program					
11000 - Full Time Wages	59,118	67,256	48,349	67,131	67,131
13000 - Overtime	419	0	0	0	0
43002 - Telephone Shared Service	152	159	48	248	248
43003 - Information Services Shared Service	1,922	1,744	802	2,302	2,302
43004 - Insurance Shared Service	718	729	361	703	703
43006 - Maintenance Shared Service	1,618	1,569	1,016	1,721	1,721
44101 - Telephone	206	150	72	150	150
45202 - Equipment Repair and Maintenance	0	150	0	150	0
45301 - Van Per Diem	0	200	0	200	0
45310 - Copy Machine Lease	32	25	8	25	25
46103 - Employee Other Travel Expenses	0	200	0	200	0
46106 - Training	0	250	0	250	0
46108 - Cellular Phone Charges	675	1,000	450	1,000	1,000
47001 - Postage	0	25	0	25	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
47002 - Office Supplies	102	300	8	300	300
47006 - Operating Supplies	114	500	0	500	200
48003 - Meeting Expenses	0	300	0	300	0
81000 - FICA	3,959	5,147	3,416	5,137	5,137
82000 - Retirement	7,392	9,083	6,526	9,474	9,474
83000 - Health Insurance	22,672	25,362	20,446	29,664	29,664
84000 - Dental Insurance	329	329	262	329	329
85000 - Workers Compensation	930	896	896	896	706
***** Account Total:	100,358	115,374	82,660	120,705	119,090
4097 Public Health Workforce Grant					
0000 Core Program					
20006 - Computer Equipment/Software	16,467	0	35,100	52,880	52,880
20008 - Tools and Equipment	14,803	0	0	0	0
41603 - Contracted Services	16,088	0	0	0	0
45203 - Software Licenses and Maintenance	0	0	28,708	0	0
45401 - Small Equipment/Tools	66,124	5,000	0	0	0
46106 - Training	0	0	16,000	0	0
46108 - Cellular Phone Charges	1,373	1,500	400	0	0
47006 - Operating Supplies	2,318	132,796	4,419	86,416	86,416
***** Account Total:	117,173	139,296	84,627	139,296	139,296
Departmental Appropriation:	13,111,080	12,601,266	6,867,298	8,387,267	8,376,977

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

Departmental Appropriation:	13,111,080	12,601,266	6,867,298	8,387,267	8,376,977
Departmental Revenue:	8,585,520	10,317,993	3,719,823	6,017,720	6,067,720
Departmental Net Levy:	4,525,560	2,283,273	3,147,475	2,369,547	2,309,257

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
431 Community Services					
Revenue					
4310 Community Services Admin					
0890 LGU Administration					
3490.001A - State Aid, OMH, Local Assistance Adults	2,006	2,019	2,060	2,074	2,074
3491.OT620 - State Aid, OMRDD, Other Than 620	42,057	48,000	47,228	49,312	49,312
3492.013S - State Aid, OASAS, Continual 100% State Aid	11,203	11,398	1,306	11,398	11,398
3492.PY - State Aid, OASAS, Prior Year Revenue Adjustments	-4,022	0	0	0	0
4401.10 - Federal Aid, Public Health, DSRIP	12,505	0	0	0	0
4490.01 - Federal Aid, Mental Health, OMH Federal Salary Sharing	19,892	10,000	0	10,000	10,000
***** Account Total:	83,641	71,417	50,594	72,784	72,784
4330 Adult MH Clinic					
1400 Single Point of Access (SPOA)					
3490.039P - State Aid, OMH, Clinical Infrastructure Adult	14,754	14,848	15,149	15,250	15,250
***** Account Total:	14,754	14,848	15,149	15,250	15,250
4331 Children's MH Clinic					
1400 Single Point of Access (SPOA)					
3490.046A - State Aid, OMH, Clinical Infrastructure C&F	25,601	25,764	26,286	26,460	26,460
3490.109C - State Aid, OMH, C-SPOA	0	0	166,352	108,248	143,553
4490.06 - Federal Aid, Mental Health, MHBG Systems of Care Grant	0	0	2,560	0	0
***** Account Total:	25,601	25,764	195,198	134,708	170,013
4332 24 Hour On-Call Services					
2680 Crisis Intervention					
3490.014 - State Aid, OMH, Community Support Services	4,467	4,495	4,587	4,616	4,616
3490.142A - State Aid, OMH, Expanded Community Support Adult	148,362	149,308	152,331	153,339	153,339
3490.200 - State Aid, OMH, Reinvestment	46,652	46,951	47,899	48,217	48,217
3490.PY - State Aid, OMH, Prior Year Revenue Adjustments	-6,964	0	0	0	0
***** Account Total:	192,517	200,754	204,817	206,172	206,172
4333 Forensic Program-CSS					
0860 LGU Administration -OMH					
3490.170C - State Aid, OMH, Kendra's MGP Administration	3,389	3,412	3,481	3,504	3,504
3490.965S - State Aid, OMH, LGU Admin: Personnel Services	75	0	76	76	76
1970 Transition Management Services					
3490.170B - State Aid, OMH, Kendra's AOT-TM	12,866	12,948	13,211	13,297	13,297
3490.965S - State Aid, OMH, LGU Admin: Personnel Services	227	0	233	235	235

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
2100 Clinic Treatment					
3490.039J - State Aid, OMH, Forensics	236,068	237,573	242,384	243,986	243,986
3490.PY - State Aid, OMH, Prior Year Revenue Adjustments	-128,373	0	0	0	0
2310 Enhanced Coordination for AOT/EV					
3490.170A - State Aid, OMH, AOT Kendra's Law	0	0	352,618	199,569	199,569
4778 Jail Based Services					
3492.013S - State Aid, OASAS, Continual 100% State Aid	102,899	104,180	112,181	107,301	107,301
3492.013W - State Aid, OASAS, Opioid Stewardship Fund	4,256	11,350	9,932	11,350	11,350
3492.PY - State Aid, OASAS, Prior Year Revenue Adjustments	-101,250	0	0	0	0
***** Account Total:	130,157	369,463	734,116	579,318	579,318
4334 Mental Health Core Service-CSS					
0870 Monitoring & Evaluation - CSS					
3490.014 - State Aid, OMH, Community Support Services	81,103	81,621	83,273	83,825	83,825
***** Account Total:	81,103	81,621	83,273	83,825	83,825
4335 Mental Health Clinics					
0680 Mobile Crisis Grant					
1620.02 - Mental Health Fees, Medicaid	0	0	0	420	420
1620.08 - Mental Health Fees, Managed Care	0	0	0	7,860	7,860
1620.09 - Mental Health Fees, CHP and Essential Plans	0	0	0	1,925	1,925
3490.164 - State Aid, OMH, Suicide Prev. & Crisis Serv.	124,909	0	327,467	136,778	136,778
4490.05 - Federal Aid, Mental Health, SAMSHA Grant	0	0	0	6,785	6,785
2100 Clinic Treatment					
1620.01 - Mental Health Fees, Medicare	6,574	50,000	15,777	30,000	30,000
1620.01I - Mental Health Fees, Medicare Incentive	349	200	89	200	200
1620.02 - Mental Health Fees, Medicaid	145,618	320,000	87,939	230,000	230,000
1620.03 - Mental Health Fees, Third Party Insurances	436,248	630,000	232,884	366,000	366,000
1620.04 - Mental Health Fees, Private Pay	-28,525	80,000	-85,391	40,000	40,000
1620.08 - Mental Health Fees, Managed Care	1,138,957	1,660,000	1,037,418	1,540,000	1,540,000
1620.09 - Mental Health Fees, CHP and Essential Plans	0	0	14,090	176,000	176,000
2705.13 - Gifts And Donations, Catt Co School Districts MSW	5,000	5,000	3,750	0	0
2770.02 - Other Unclassified Revenue, Miscellaneous Revenue	3,334	3,700	2,190	3,700	3,700
3490.046L - State Aid, OMH, C&F Community Support Programs	23,951	24,104	24,592	24,755	24,755
3490.9999 - State Aid, OMH, Uncompensated Care Pool	100,030	125,000	19,103	75,000	75,000
3490.PY - State Aid, OMH, Prior Year Revenue Adjustments	-3,030	0	0	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
3492.PY - State Aid, OASAS, Prior Year Revenue Adjustments	-11,044	0	0	0	0
4490.01 - Federal Aid, Mental Health, OMH Federal Salary Sharing	139,096	28,000	0	28,000	28,000
***** Account Total:	2,081,467	2,926,004	1,679,908	2,667,423	2,667,423
4340 Foundations for Change					
6340 PROS					
1620.02 - Mental Health Fees, Medicaid	297,731	310,000	208,096	310,000	310,000
1620.03 - Mental Health Fees, Third Party Insurances	-76,909	1,000	16,018	3,000	3,000
1620.04 - Mental Health Fees, Private Pay	679	500	178	1,000	1,000
1620.08 - Mental Health Fees, Managed Care	380,604	365,000	317,588	367,000	369,174
2705 - Gifts And Donations	-184	0	0	0	0
2770.02 - Other Unclassified Revenue, Miscellaneous Revenue	80	0	1,194	500	500
3490.037P - State Aid, OMH, PROS State Aid	85,716	66,633	139,961	68,000	68,000
4490.PY - Federal Aid, Mental Health, Prior Year Revenue Adjustments	0	0	-2,925	0	0
7330 PROS Service Dollars					
3490.037P - State Aid, OMH, PROS State Aid	10,500	14,842	21,000	21,000	21,000
8350 PROS Employment Initiative					
1620.02 - Mental Health Fees, Medicaid	0	0	0	5,000	5,000
1620.04 - Mental Health Fees, Private Pay	0	0	0	800	800
1620.08 - Mental Health Fees, Managed Care	0	0	878	7,500	7,500
3490.037P - State Aid, OMH, PROS State Aid	58,368	82,525	75,000	75,000	75,000
***** Account Total:	756,585	840,500	776,988	858,800	860,974
4341 MH Transportation-CSS					
0670 Transportation					
3490.014 - State Aid, OMH, Community Support Services	31,542	31,744	32,386	32,601	32,601
***** Account Total:	31,542	31,744	32,386	32,601	32,601
4350 Children's Care Coordination					
0650 Respite					
3490.400 - State Aid, OMH, Commissioner's Performance	13,230	13,314	0	0	0
3490.PY - State Aid, OMH, Prior Year Revenue Adjustments	-2,779	0	0	0	0
2620 Health Home Non-Medicaid CM					
1620.02 - Mental Health Fees, Medicaid	0	77,573	0	0	0
3490.570K - State Aid, OMH, Kids Health Home Care Mgt	65,960	66,381	67,725	68,172	68,172
2730 Health Home Care Management					
1620.02 - Mental Health Fees, Medicaid	131,827	0	62,649	80,000	80,000
2740 HHCM Service Dollars					

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
3490.570K - State Aid, OMH, Kids Health Home Care Mgt	21,899	22,039	22,485	22,634	22,634
2850 HHCM Service Dollar Admin					
3490.570K - State Aid, OMH, Kids Health Home Care Mgt	2,434	2,449	2,499	2,515	2,515
***** Account Total:	232,571	181,756	155,358	173,321	173,321
4352 Adult Case Management					
2620 Health Home Non-Medicaid CM					
2410 - Rental of Real Property	7,200	7,200	7,200	8,400	8,400
3490.570 - State Aid, OMH, Health Homes	6,897	5,715	7,107	7,155	7,155
2730 Health Home Care Management					
1620.02 - Mental Health Fees, Medicaid	123,376	120,000	92,057	130,000	130,000
4490.01 - Federal Aid, Mental Health, OMH Federal Salary Sharing	21,198	0	0	0	0
2740 HHCM Service Dollars					
3490.570 - State Aid, OMH, Health Homes	22,851	31,642	13,895	13,987	13,987
2850 HHCM Service Dollar Admin					
3490.570 - State Aid, OMH, Health Homes	4,243	3,515	4,369	4,398	4,398
***** Account Total:	185,765	168,072	124,628	163,940	163,940
4353 Placement Prevention					
0650 Respite					
1340 - DSS Reimbursement Placement Prevention	0	1,500	0	1,500	1,500
2100 Clinic Treatment					
1340 - DSS Reimbursement Placement Prevention	84,210	91,456	65,008	105,766	105,766
***** Account Total:	84,210	92,956	65,008	107,266	107,266
4394 OMH Federal Salary Sharing					
0000 Core Program					
4490.01 - Federal Aid, Mental Health, OMH Federal Salary Sharing	10,000	10,000	0	10,000	10,000
***** Account Total:	10,000	10,000	0	10,000	10,000
4395 Opioid Abatement					
0000 Core Program					
3492.013T - State Aid, OASAS, Local Assistance, Opioid Funding	304,391	207,000	1,283,994	251,212	249,554
***** Account Total:	304,391	207,000	1,283,994	251,212	249,554
Departmental Revenue:	4,214,304	5,221,899	5,401,417	5,356,620	5,392,441
Appropriation					
0000 Unallocated					
0000 Core Program					
43006 - Maintenance Shared Service	0	0	37,665	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
44101 - Telephone	0	0	3,059	0	0
45310 - Copy Machine Lease	0	0	321	0	0
46108 - Cellular Phone Charges	0	0	2,302	0	0
47001 - Postage	0	0	494	0	0
47002 - Office Supplies	0	0	2,136	0	0
***** Account Total:	0	0	45,977	0	0
4310 Community Services Admin					
0890 LGU Administration					
11000 - Full Time Wages	302,965	145,042	116,815	128,039	61,742
13000 - Overtime	57	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	38,881	4,708	4,706	472	0
20006 - Computer Equipment/Software	0	0	3,941	0	0
41208 - Audit Services Contracted	4,200	4,375	0	4,550	4,550
41615 - Cleaning Services Contracted	892	922	298	0	0
43002 - Telephone Shared Service	378	389	118	521	521
43003 - Information Services Shared Service	1,582	1,378	633	2,927	2,927
43004 - Insurance Shared Service	463	471	233	3,652	3,652
43006 - Maintenance Shared Service	2,244	2,325	709	2,478	2,478
44101 - Telephone	191	150	64	442	442
44203 - Office Rental	2,640	2,772	2,541	936	936
45305 - Leased Vehicle and Gas Charges	113	250	68	100	100
45310 - Copy Machine Lease	17	30	5	30	30
46101 - Employee Meal Reimbursements	0	0	20	0	0
46102 - Employee Mileage Reimbursements	41	0	0	0	0
46103 - Employee Other Travel Expenses	120	0	1,289	800	800
46108 - Cellular Phone Charges	150	175	54	151	151
46113 - Background Checks and Fingerprints	0	0	0	25	25
47001 - Postage	91	115	29	75	75
47002 - Office Supplies	406	250	61	250	250
47005 - Cleaning Supplies	53	40	7	40	40
48002 - Dues	1,377	1,419	1,418	1,464	1,464
48005 - Notary License Fees	60	0	0	0	0
48342 - Centralized Finance Chargebacks	0	0	0	0	35,884
81000 - FICA	25,103	11,459	8,792	9,834	4,726

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
82000 - Retirement	52,348	25,767	20,799	23,908	9,480
83000 - Health Insurance	50,207	39,354	31,111	42,414	30,630
84000 - Dental Insurance	1,211	616	492	593	350
85000 - Workers Compensation	823	1,659	1,659	4,057	4,057
0891 Community Services Board					
48003 - Meeting Expenses	282	400	231	350	350
***** Account Total:	486,895	244,066	196,093	228,108	165,660
4330 Adult MH Clinic					
1400 Single Point of Access (SPOA)					
11000 - Full Time Wages	15,451	15,443	12,264	14,478	14,478
41615 - Cleaning Services Contracted	637	658	299	217	217
43002 - Telephone Shared Service	0	0	0	29	29
43003 - Information Services Shared Service	215	187	86	161	161
43004 - Insurance Shared Service	70	71	35	165	165
44101 - Telephone	21	20	6	24	24
44105 - Waste Disposal	0	0	0	6	6
44203 - Office Rental	792	832	762	420	420
44401 - Building Repair/Maintenance	0	0	0	5	5
45310 - Copy Machine Lease	6	10	1	11	11
46108 - Cellular Phone Charges	0	0	0	85	85
47001 - Postage	12	25	4	5	5
47002 - Office Supplies	176	100	21	25	25
47005 - Cleaning Supplies	38	25	0	10	10
81000 - FICA	1,119	1,182	887	1,108	1,108
82000 - Retirement	1,924	2,085	1,647	2,043	2,043
83000 - Health Insurance	3,631	4,060	3,237	4,411	4,411
84000 - Dental Insurance	53	53	42	50	50
85000 - Workers Compensation	169	203	203	183	183
***** Account Total:	24,314	24,954	19,494	23,436	23,436
4331 Children's MH Clinic					
1400 Single Point of Access (SPOA)					
11000 - Full Time Wages	16,895	16,408	13,030	16,408	16,408
41262 - Community Mental Health Worker	0	0	0	84,000	92,160
41615 - Cleaning Services Contracted	637	658	299	1,600	1,600

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
43002 - Telephone Shared Service	0	0	0	160	160
43003 - Information Services Shared Service	379	331	152	900	900
43004 - Insurance Shared Service	109	111	55	180	180
44101 - Telephone	21	25	6	26	26
44105 - Waste Disposal	0	0	0	46	46
44203 - Office Rental	792	832	762	3,100	3,100
44401 - Building Repair/Maintenance	0	0	0	45	45
45203 - Software Licenses and Maintenance	0	0	0	0	5,000
45305 - Leased Vehicle and Gas Charges	93	0	0	0	0
45310 - Copy Machine Lease	6	15	1	75	75
46101 - Employee Meal Reimbursements	0	25	0	100	100
46102 - Employee Mileage Reimbursements	0	0	0	100	100
46103 - Employee Other Travel Expenses	0	0	0	1,000	1,000
46106 - Training	0	0	0	3,000	3,000
46108 - Cellular Phone Charges	0	0	0	475	475
46113 - Background Checks and Fingerprints	0	0	0	100	100
47001 - Postage	34	25	12	40	110
47002 - Office Supplies	176	100	21	200	310
47005 - Cleaning Supplies	38	25	0	75	130
47049 - Clients Miscellaneous Expense	0	0	0	0	12,000
48003 - Meeting Expenses	0	0	0	250	2,000
48103 - Non-Employee Mileage/Travel	0	0	0	5,000	5,000
48402.02 - Other Expenses, CCA	0	0	0	9,000	17,160
81000 - FICA	1,223	1,256	942	1,256	1,256
82000 - Retirement	2,130	2,215	1,750	2,316	2,316
83000 - Health Insurance	3,954	4,313	3,439	5,000	5,000
84000 - Dental Insurance	58	56	45	56	56
85000 - Workers Compensation	307	341	341	200	200
***** Account Total:	26,852	26,736	20,855	134,708	170,013
4332 24 Hour On-Call Services 2680 Crisis Intervention					
11000 - Full Time Wages	0	0	0	12,548	12,548
41229.142A - Social Worker Contracted, MTT	43,652	76,598	23,937	79,645	79,645
41603 - Contracted Services	36,962	38,301	27,882	38,301	38,301

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
41606.142A - Contracted Services, Community Services, Peer Specialists MTT	0	51,440	18,280	52,466	52,466
41615 - Cleaning Services Contracted	0	0	548	2,927	2,927
43002 - Telephone Shared Service	0	0	0	386	386
43003 - Information Services Shared Service	0	0	0	2,172	2,172
44101 - Telephone	0	0	0	328	328
44105 - Waste Disposal	0	0	0	83	83
44203 - Office Rental	264	278	254	5,712	5,712
44401 - Building Repair/Maintenance	0	0	20	32	32
45310 - Copy Machine Lease	28	50	7	146	146
46108 - Cellular Phone Charges	206	225	69	210	210
46113 - Background Checks and Fingerprints	0	0	25	0	0
47002 - Office Supplies	0	30	44	190	190
47005 - Cleaning Supplies	0	0	0	138	138
48103 - Non-Employee Mileage/Travel	1,801	6,100	1,908	5,216	5,216
48402.02 - Other Expenses, CCA	11,181	9,994	7,413	11,299	11,299
48402.04 - Other Expenses, Other Expenses HOME	0	10,289	2,927	11,791	11,791
81000 - FICA	0	0	0	961	961
82000 - Retirement	0	0	0	1,771	1,771
83000 - Health Insurance	0	0	0	3,823	3,823
84000 - Dental Insurance	0	0	0	43	43
***** Account Total:	94,094	193,305	83,314	230,188	230,188
4333 Forensic Program-CSS					
0860 LGU Administration -OMH					
11000 - Full Time Wages	966	966	767	966	966
41253 - Case Manager/Discharge Planner Services	1,848	2,024	1,343	1,847	1,847
43002 - Telephone Shared Service	0	0	0	8	8
43003 - Information Services Shared Service	0	0	0	44	44
43004 - Insurance Shared Service	0	0	0	10	10
48402.02 - Other Expenses, CCA	261	0	163	245	245
81000 - FICA	70	74	55	74	74
82000 - Retirement	120	131	103	137	137
83000 - Health Insurance	227	255	202	296	296
84000 - Dental Insurance	3	4	3	4	4
85000 - Workers Compensation	11	13	13	11	11

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
1970 Transition Management Services					
11000 - Full Time Wages	6,760	6,757	5,366	6,757	6,757
41253 - Case Manager/Discharge Planner Services	2,771	3,025	2,014	2,759	2,759
43004 - Insurance Shared Service	0	0	0	72	72
48402.02 - Other Expenses, CCA	392	0	244	366	366
81000 - FICA	489	517	388	517	517
82000 - Retirement	842	912	721	954	954
83000 - Health Insurance	1,588	1,777	1,416	2,060	2,060
84000 - Dental Insurance	23	23	18	23	23
85000 - Workers Compensation	74	89	89	80	80
2100 Clinic Treatment					
11000 - Full Time Wages	1,931	1,931	1,533	483	483
41229 - Social Worker Contracted	45,637	77,551	57,237	89,641	89,641
41249 - Psychiatric Services	42,510	42,120	28,762	42,120	42,120
41253 - Case Manager/Discharge Planner Services	15,012	15,476	10,909	15,784	15,784
41636 - Support Staff	2,754	2,754	1,836	2,754	2,754
43004 - Insurance Shared Service	0	0	0	21	21
48103 - Non-Employee Mileage/Travel	0	0	42	0	0
48304 - Psychiatric Nurse - Jail	80,000	80,000	56,088	78,928	78,928
48402.02 - Other Expenses, CCA	9,561	6,376	8,963	13,974	13,974
81000 - FICA	140	148	111	38	38
82000 - Retirement	241	261	206	69	69
83000 - Health Insurance	454	508	405	149	149
84000 - Dental Insurance	7	7	5	2	2
85000 - Workers Compensation	21	25	25	23	23
2310 Enhanced Coordination for AOT/EV					
11000 - Full Time Wages	0	0	0	7,722	7,722
20006 - Computer Equipment/Software	0	0	3,694	0	0
40621 - Provision for AOT Grant	0	0	0	393	393
41249 - Psychiatric Services	0	0	585	15,300	15,300
41262 - Community Mental Health Worker	0	0	0	83,199	83,199
41615 - Cleaning Services Contracted	0	0	0	1,491	1,491
41636 - Support Staff	0	0	0	700	700
43002 - Telephone Shared Service	0	0	0	130	130

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
43003 - Information Services Shared Service	0	0	0	732	732
44101 - Telephone	0	0	0	110	110
44105 - Waste Disposal	0	0	0	139	139
44203 - Office Rental	0	0	0	2,856	2,856
45203 - Software Licenses and Maintenance	0	0	0	1,932	1,932
45310 - Copy Machine Lease	0	0	0	74	74
45401 - Small Equipment/Tools	0	0	1,235	0	0
46102 - Employee Mileage Reimbursements	0	0	148	200	200
46106 - Training	0	0	0	10,000	10,000
46108 - Cellular Phone Charges	0	0	0	538	538
46113 - Background Checks and Fingerprints	0	0	0	50	50
47001 - Postage	0	0	0	50	50
47002 - Office Supplies	0	0	0	500	500
47005 - Cleaning Supplies	0	0	0	150	150
47049 - Clients Miscellaneous Expense	0	0	0	50,000	50,000
48103 - Non-Employee Mileage/Travel	0	0	0	5,000	5,000
48402.02 - Other Expenses, CCA	0	0	0	14,240	14,240
81000 - FICA	0	0	0	592	592
82000 - Retirement	0	0	0	1,090	1,090
83000 - Health Insurance	0	0	0	2,354	2,354
84000 - Dental Insurance	0	0	0	27	27
4778 Jail Based Services					
11000 - Full Time Wages	4,825	7,754	3,858	4,846	4,846
41229 - Social Worker Contracted	11,573	12,792	12,495	29,867	29,867
41244 - Clinical Supervisor	2,690	101	2,423	5,486	5,486
41253 - Case Manager/Discharge Planner Services	3,464	3,528	2,518	3,598	3,598
41261 - Peer Specialist	2,734	9,500	2,572	13,724	13,724
43004 - Insurance Shared Service	0	0	0	51	51
48103 - Non-Employee Mileage/Travel	0	0	546	3,216	3,216
48336.013S - Sheriff MAT Program, Jail Based Services	0	62,322	0	35,161	35,161
48336.013W - Sheriff MAT Program, Opioid Stewardship Fund	0	11,350	11,350	11,350	11,350
48402.02 - Other Expenses, CCA	2,354	1,923	1,705	5,455	5,455
48402.04 - Other Expenses, Other Expenses HOME	547	1,750	468	2,925	2,925
81000 - FICA	347	594	279	372	372

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
82000 - Retirement	916	1,590	791	1,055	1,055
83000 - Health Insurance	1,133	2,031	1,014	1,471	1,471
84000 - Dental Insurance	16	27	13	17	17
85000 - Workers Compensation	0	119	119	57	57
***** Account Total:	245,312	359,105	224,840	579,436	579,436
4334 Mental Health Core Service-CSS					
0870 Monitoring & Evaluation - CSS					
11000 - Full Time Wages	7,310	115,525	92,845	106,702	12,501
14000 - Pay-in-Lieu of Benefit Hours	1,114	2,973	2,972	1,100	0
43002 - Telephone Shared Service	346	357	108	260	260
43003 - Information Services Shared Service	1,392	1,212	557	1,463	1,463
43004 - Insurance Shared Service	407	415	206	90	90
43006 - Maintenance Shared Service	2,792	2,892	882	3,057	3,057
44101 - Telephone	155	115	54	221	221
44203 - Office Rental	1,320	1,386	1,270	852	852
45310 - Copy Machine Lease	12	25	4	25	25
46108 - Cellular Phone Charges	56	75	20	57	57
47001 - Postage	67	125	22	40	40
47002 - Office Supplies	173	200	42	150	150
47005 - Cleaning Supplies	1	15	9	15	15
48002 - Dues	1,411	1,453	1,453	1,500	1,500
48342 - Centralized Finance Chargebacks	0	0	0	0	97,000
81000 - FICA	704	9,068	6,981	8,250	958
82000 - Retirement	1,352	23,200	18,299	22,652	2,721
83000 - Health Insurance	1,189	17,217	12,944	19,198	1,532
84000 - Dental Insurance	19	406	321	410	26
85000 - Workers Compensation	1,502	1,686	1,686	100	100
***** Account Total:	21,322	178,345	140,675	166,142	122,568
4335 Mental Health Clinics					
0680 Mobile Crisis Grant					
11000 - Full Time Wages	13,408	0	7,715	9,692	9,692
41229 - Social Worker Contracted	49,579	0	82,370	87,476	87,476
41244 - Clinical Supervisor	17,671	0	12,572	18,161	18,412
41261 - Peer Specialist	19,598	0	15,380	28,280	15,085

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
43002 - Telephone Shared Service	0	0	0	130	130
43003 - Information Services Shared Service	0	0	0	732	732
43006 - Maintenance Shared Service	0	0	0	3,581	3,581
44101 - Telephone	0	0	0	110	110
45203 - Software Licenses and Maintenance	0	0	201	0	0
45310 - Copy Machine Lease	0	0	0	30	30
45401 - Small Equipment/Tools	0	0	404	0	0
46106 - Training	0	0	1,320	0	0
46108 - Cellular Phone Charges	782	0	650	1,663	1,663
46113 - Background Checks and Fingerprints	0	0	25	0	0
47001 - Postage	0	0	0	36	36
47002 - Office Supplies	0	0	264	300	300
47049 - Clients Miscellaneous Expense	0	0	1,306	0	0
48103 - Non-Employee Mileage/Travel	0	0	659	2,000	2,000
48402.02 - Other Expenses, CCA	12,819	0	13,244	11,722	11,747
48402.04 - Other Expenses, Other Expenses HOME	4,737	0	1,967	5,870	3,032
81000 - FICA	970	0	561	742	742
82000 - Retirement	2,546	0	1,589	2,110	2,110
83000 - Health Insurance	2,757	0	2,027	2,941	2,941
84000 - Dental Insurance	43	0	26	34	34
2100 Clinic Treatment					
11000 - Full Time Wages	90,239	120,140	90,254	115,088	84,879
14000 - Pay-in-Lieu of Benefit Hours	1,114	744	743	0	0
20006 - Computer Equipment/Software	0	0	4,880	0	0
41019 - Collection Services	0	400	0	250	250
41208 - Audit Services Contracted	600	625	0	650	650
41215 - Medical Director	14,940	14,940	11,205	14,940	14,940
41219 - Nurse Practitioner Services	0	63,000	46,762	50,000	50,000
41220 - Nursing Services Contracted	247,188	282,043	159,712	281,235	281,235
41229 - Social Worker Contracted	685,567	867,954	493,869	755,436	755,436
41231.01 - Limited English Proficiency, Interpreter Services	68	150	0	100	100
41244 - Clinical Supervisor	117,646	199,978	124,194	103,603	104,859
41249 - Psychiatric Services	386,686	400,000	228,585	390,000	390,000
41261 - Peer Specialist	28,901	93,787	44,698	71,116	45,253

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
41414 - Q & A Contracted Services	2,795	4,000	5,329	0	0
41423 - Appointment Reminder Service	-703	0	0	0	0
41430 - Contracted Billing Services	151,416	80,000	-106,643	80,000	80,000
41615 - Cleaning Services Contracted	3,185	3,290	1,597	0	0
41636 - Support Staff	380,380	382,522	282,101	388,442	388,442
43002 - Telephone Shared Service	9,920	10,224	3,093	6,247	6,247
43003 - Information Services Shared Service	32,822	28,587	13,141	35,119	35,119
43004 - Insurance Shared Service	9,558	9,716	4,813	1,328	1,328
43005 - Records Management Shared Service	5,607	5,491	3,897	3,909	3,909
43006 - Maintenance Shared Service	90,385	87,306	27,310	89,377	89,377
44101 - Telephone	6,850	3,000	2,363	5,303	5,303
44102 - Heat	1,243	1,300	1,050	1,600	1,600
44103 - Electric	850	1,000	760	1,000	1,000
44104 - Water/Sewer	670	700	516	700	700
44105 - Waste Disposal	42	100	178	240	240
44203 - Office Rental	44,191	44,816	39,635	36,600	36,600
44401 - Building Repair/Maintenance	17	250	0	250	250
45202 - Equipment Repair and Maintenance	912	1,000	961	1,100	1,100
45203 - Software Licenses and Maintenance	30,716	11,000	7,589	7,400	7,400
45310 - Copy Machine Lease	769	680	151	600	600
45401 - Small Equipment/Tools	302	0	0	0	0
46102 - Employee Mileage Reimbursements	47	350	54	250	250
46108 - Cellular Phone Charges	942	2,611	317	468	468
46113 - Background Checks and Fingerprints	216	200	125	200	200
47001 - Postage	1,165	2,000	466	2,000	2,000
47002 - Office Supplies	8,239	7,000	1,624	5,500	5,500
47005 - Cleaning Supplies	782	900	280	800	800
47008 - Publications/Instructional Materials	126	200	-148	200	200
47036 - Nursing Supplies	556	500	880	900	900
48002 - Dues	2,621	2,638	2,638	2,657	2,657
48103 - Non-Employee Mileage/Travel	891	9,200	269	1,800	1,800
48327 - Sheriff Building Security	15,733	7,896	4,037	7,652	7,652
48342 - Centralized Finance Chargebacks	0	91,885	38,988	91,885	119,911
48402.02 - Other Expenses, CCA	152,366	175,618	120,928	181,630	181,756

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
48402.03 - Other Expenses, JP	24,719	28,205	15,971	28,124	28,124
48402.04 - Other Expenses, Other Expenses HOME	3,326	16,585	7,686	14,660	9,096
81000 - FICA	6,637	9,251	6,569	8,807	6,495
82000 - Retirement	16,748	23,378	17,447	23,333	18,474
83000 - Health Insurance	21,613	33,945	23,902	39,337	25,301
84000 - Dental Insurance	297	448	339	452	286
85000 - Workers Compensation	3,178	2,090	2,090	1,475	1,475
***** Account Total:	2,729,988	3,133,643	1,879,485	3,029,373	2,960,015
4340 Foundations for Change 6340 PROS					
11000 - Full Time Wages	332,623	295,767	230,315	280,035	271,490
13000 - Overtime	0	0	59	0	0
14000 - Pay-in-Lieu of Benefit Hours	4,607	0	2,776	0	0
40615 - Provision for PROS ARPA Grant	7,016	0	0	0	0
41215 - Medical Director	1,660	1,660	1,245	1,660	1,660
41219 - Nurse Practitioner Services	41,470	43,176	32,335	35,000	35,000
41220 - Nursing Services Contracted	71,365	74,990	22,897	63,320	63,320
41229 - Social Worker Contracted	218,563	156,189	75,038	84,483	84,483
41237 - Psychiatrist Services	46,385	66,000	21,060	55,000	55,000
41261 - Peer Specialist	33,324	64,705	43,622	64,360	103,418
41404 - Internet Contracts	1,270	1,200	900	1,200	1,200
41414 - Q & A Contracted Services	5,710	11,088	2,774	0	0
41423 - Appointment Reminder Service	-49	0	0	0	0
41606 - Contracted Services, Community Services	5,300	7,000	3,975	6,500	6,500
41615 - Cleaning Services Contracted	21,048	19,817	13,169	20,205	20,205
41636 - Support Staff	2,286	3,000	2,419	3,000	3,000
43002 - Telephone Shared Service	0	0	0	2,197	2,197
43003 - Information Services Shared Service	18,490	14,655	6,737	12,358	12,358
43004 - Insurance Shared Service	5,388	5,477	2,713	10,462	10,462
44101 - Telephone	936	473	330	1,878	1,878
44102 - Heat	3,404	3,440	3,244	4,900	4,900
44103 - Electric	11,250	11,610	10,284	11,610	11,610
44104 - Water/Sewer	702	860	477	860	860
44105 - Waste Disposal	921	995	608	668	668

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
44106 - Medical Waste Disposal	31	100	32	100	100
44203 - Office Rental	112,818	112,144	107,049	118,357	118,357
44401 - Building Repair/Maintenance	2,593	1,978	471	2,300	2,300
45202 - Equipment Repair and Maintenance	1,161	800	1,694	1,100	1,100
45203 - Software Licenses and Maintenance	25,576	25,500	20,438	23,574	23,574
45310 - Copy Machine Lease	69	68	28	68	68
46105 - Employee Evaluations	0	25	0	25	25
46108 - Cellular Phone Charges	740	969	324	990	990
46113 - Background Checks and Fingerprints	58	75	75	75	75
47001 - Postage	240	228	202	230	230
47002 - Office Supplies	2,448	2,048	311	1,000	1,000
47005 - Cleaning Supplies	970	817	1,303	1,100	1,100
47036 - Nursing Supplies	26	200	512	500	500
48002 - Dues	2,050	2,050	2,050	2,050	2,050
48004 - Permits and Fees	105	115	0	0	0
48212 - Client Lunch Program	1,481	0	0	0	0
48342 - Centralized Finance Chargebacks	0	46,575	19,754	42,849	52,538
48402.02 - Other Expenses, CCA	28,575	18,575	13,847	11,896	11,896
48402.03 - Other Expenses, JP	7,136	7,499	2,290	6,332	6,332
48402.04 - Other Expenses, Other Expenses HOME	4,999	10,655	6,991	13,537	21,939
81000 - FICA	23,689	22,632	16,355	21,426	20,772
82000 - Retirement	45,502	44,016	34,475	42,836	41,629
83000 - Health Insurance	115,910	109,363	92,396	139,967	135,260
84000 - Dental Insurance	1,891	1,631	1,261	1,333	1,280
85000 - Workers Compensation	12,225	15,864	15,864	11,621	11,621
7330 PROS Service Dollars					
40812 - OMH Service Dollars	0	14,842	574	21,000	21,000
8350 PROS Employment Initiative					
11000 - Full Time Wages	80	6,951	5,534	6,951	6,951
41606.04 - Contracted Services, Community Services, Vocational Services	43,292	49,899	35,751	51,395	51,395
41615 - Cleaning Services Contracted	294	2,050	1,184	1,865	1,865
43002 - Telephone Shared Service	0	0	0	142	142
43003 - Information Services Shared Service	0	1,449	666	797	797
44101 - Telephone	81	50	29	110	110

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
44102 - Heat	300	360	298	475	475
44103 - Electric	988	1,215	912	1,100	1,100
44104 - Water/Sewer	56	90	42	70	70
44105 - Waste Disposal	82	113	61	50	50
44203 - Office Rental	9,810	11,736	9,548	10,553	10,553
44401 - Building Repair/Maintenance	69	207	43	100	100
45310 - Copy Machine Lease	7	7	2	7	7
47001 - Postage	21	24	19	24	24
47002 - Office Supplies	217	203	84	200	200
47005 - Cleaning Supplies	86	86	120	165	165
48103 - Non-Employee Mileage/Travel	240	280	281	400	400
48342 - Centralized Finance Chargebacks	0	0	0	3,726	3,250
48402.02 - Other Expenses, CCA	5,037	6,389	4,715	7,642	7,642
81000 - FICA	6	533	400	533	533
82000 - Retirement	10	938	744	981	981
83000 - Health Insurance	0	2,021	1,491	2,647	2,647
84000 - Dental Insurance	0	27	19	30	30
85000 - Workers Compensation	0	0	0	1	1
***** Account Total:	1,284,638	1,305,499	877,216	1,213,926	1,255,433
4341 MH Transportation-CSS					
0670 Transportation					
11000 - Full Time Wages	1,393	1,545	1,230	1,545	1,545
14000 - Pay-in-Lieu of Benefit Hours	71	0	0	0	0
41615 - Cleaning Services Contracted	660	1,139	444	620	620
43001 - Fleet Maintenance	1,321	1,295	762	1,997	1,997
43002 - Telephone Shared Service	0	0	0	3	3
43003 - Information Services Shared Service	399	347	160	15	15
43004 - Insurance Shared Service	124	126	62	15	15
44101 - Telephone	30	28	12	24	24
44102 - Heat	195	200	186	200	200
44103 - Electric	644	675	625	715	715
44104 - Water/Sewer	25	50	11	25	25
44105 - Waste Disposal	34	38	23	0	0
44203 - Office Rental	3,000	6,520	2,750	3,400	3,400

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
44401 - Building Repair/Maintenance	12	115	23	60	60
45305 - Leased Vehicle and Gas Charges	0	0	330	14,000	14,000
45310 - Copy Machine Lease	1	0	1	0	0
46102 - Employee Mileage Reimbursements	0	0	0	1,000	1,000
47001 - Postage	7	13	12	13	13
47002 - Office Supplies	141	0	23	100	100
47005 - Cleaning Supplies	56	48	74	60	60
48102 - Client Travel	0	0	0	8,859	8,859
81000 - FICA	106	119	89	119	119
82000 - Retirement	173	209	165	218	218
83000 - Health Insurance	322	450	331	589	589
84000 - Dental Insurance	5	6	4	7	7
85000 - Workers Compensation	45	22	22	17	17
***** Account Total:	8,764	12,945	7,339	33,601	33,601
4350 Children's Care Coordination					
0650 Respite					
41623 - Respite Services	2,066	13,314	0	0	0
0820 Blended Case Management					
47001 - Postage	0	0	61	0	0
2620 Health Home Non-Medicaid CM					
11000 - Full Time Wages	103,596	83,598	44,396	68,943	64,670
14000 - Pay-in-Lieu of Benefit Hours	5,727	0	0	0	0
41430 - Contracted Billing Services	4,186	2,000	0	0	0
41615 - Cleaning Services Contracted	3,822	0	2,056	1,491	1,491
43002 - Telephone Shared Service	0	0	0	197	197
43003 - Information Services Shared Service	3,917	3,411	1,568	1,105	1,105
43004 - Insurance Shared Service	1,138	1,158	574	1,167	1,167
44101 - Telephone	89	100	19	167	167
44105 - Waste Disposal	34	40	23	42	42
44203 - Office Rental	7,920	8,316	7,623	3,012	3,012
44401 - Building Repair/Maintenance	0	0	0	16	16
45203 - Software Licenses and Maintenance	0	1,500	0	0	0
45310 - Copy Machine Lease	34	75	6	73	73
46102 - Employee Mileage Reimbursements	3,332	3,500	1,671	3,500	3,500

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
46105 - Employee Evaluations	0	25	0	25	25
46108 - Cellular Phone Charges	589	800	155	467	467
47001 - Postage	46	600	7	15	15
47002 - Office Supplies	1,080	750	90	400	400
47005 - Cleaning Supplies	226	140	0	69	69
48342 - Centralized Finance Chargebacks	0	2,251	949	1,126	8,566
81000 - FICA	7,881	6,398	3,228	5,275	4,948
82000 - Retirement	14,894	11,202	5,968	9,731	9,128
83000 - Health Insurance	21,631	17,633	7,145	14,864	12,510
84000 - Dental Insurance	571	442	262	383	356
85000 - Workers Compensation	2,504	1,364	1,364	1,297	1,297
87000 - Employee Tuition Reimbursement	900	0	900	0	0
2730 Health Home Care Management					
41430 - Contracted Billing Services	210	0	1,568	2,700	2,700
2740 HHCM Service Dollars					
40812 - OMH Service Dollars	11,282	22,039	6,218	22,634	22,634
2850 HHCM Service Dollar Admin					
11000 - Full Time Wages	2,098	5,000	0	2,035	966
43002 - Telephone Shared Service	26	27	8	0	0
43003 - Information Services Shared Service	89	77	35	0	0
43004 - Insurance Shared Service	26	26	13	23	23
44101 - Telephone	4	10	2	0	0
47002 - Office Supplies	9	30	4	2	2
47005 - Cleaning Supplies	0	5	0	1	1
48342 - Centralized Finance Chargebacks	0	0	0	0	1,899
81000 - FICA	152	385	0	157	74
82000 - Retirement	253	676	0	288	137
83000 - Health Insurance	465	1,789	0	885	296
84000 - Dental Insurance	7	24	0	11	4
85000 - Workers Compensation	61	67	67	25	25
***** Account Total:	200,865	188,772	85,980	142,126	141,982
4352 Adult Case Management					
2620 Health Home Non-Medicaid CM					
11000 - Full Time Wages	143,365	137,745	131,910	140,999	134,590

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
14000 - Pay-in-Lieu of Benefit Hours	371	0	0	1,091	1,091
41615 - Cleaning Services Contracted	2,293	2,369	2,453	4,459	4,459
43002 - Telephone Shared Service	0	0	0	588	588
43003 - Information Services Shared Service	2,658	2,315	1,064	3,307	3,307
43004 - Insurance Shared Service	776	788	390	1,536	1,536
44101 - Telephone	52	125	20	499	499
44105 - Waste Disposal	34	38	23	128	128
44203 - Office Rental	5,280	5,544	5,082	8,496	8,496
44401 - Building Repair/Maintenance	0	0	0	49	49
45203 - Software Licenses and Maintenance	1,500	1,500	0	1,500	1,500
45310 - Copy Machine Lease	20	25	8	219	219
46102 - Employee Mileage Reimbursements	4,560	5,500	2,911	5,500	5,500
46108 - Cellular Phone Charges	769	770	257	913	913
47001 - Postage	37	100	18	50	50
47002 - Office Supplies	655	400	137	300	300
47005 - Cleaning Supplies	136	100	0	200	200
48342 - Centralized Finance Chargebacks	0	0	0	1,126	12,357
81000 - FICA	10,176	10,540	9,269	10,872	10,381
82000 - Retirement	17,982	18,509	17,724	19,901	18,996
83000 - Health Insurance	37,663	41,205	39,042	49,267	45,737
84000 - Dental Insurance	755	747	688	767	727
85000 - Workers Compensation	2,770	3,372	3,372	1,706	1,706
2740 HHCM Service Dollars					
40812 - OMH Service Dollars	7,331	31,642	8,669	13,987	13,987
2850 HHCM Service Dollar Admin					
11000 - Full Time Wages	4,648	4,474	6,651	3,585	1,448
43002 - Telephone Shared Service	13	14	4	0	0
43003 - Information Services Shared Service	57	50	23	0	0
43004 - Insurance Shared Service	22	23	11	49	49
46108 - Cellular Phone Charges	0	0	0	11	11
47002 - Office Supplies	4	25	3	0	0
47005 - Cleaning Supplies	0	5	0	0	0
48342 - Centralized Finance Chargebacks	0	0	0	0	3,795
81000 - FICA	337	343	480	277	112

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
82000 - Retirement	584	605	894	507	205
83000 - Health Insurance	1,171	1,534	1,970	1,620	443
84000 - Dental Insurance	14	20	29	19	5
85000 - Workers Compensation	39	45	45	55	55
***** Account Total:	246,072	270,472	233,147	273,583	273,439
4353 Placement Prevention					
0650 Respite					
41623 - Respite Services	0	1,500	0	1,500	1,500
2100 Clinic Treatment					
11000 - Full Time Wages	65,554	66,774	52,854	63,705	63,705
40801 - Client Assistance Program	4,719	5,000	2,782	4,500	4,500
41615 - Cleaning Services Contracted	1,274	1,316	1,031	1,464	1,464
43002 - Telephone Shared Service	0	0	0	194	194
43003 - Information Services Shared Service	1,279	1,113	512	1,090	1,090
43004 - Insurance Shared Service	374	381	189	700	700
44101 - Telephone	32	50	9	165	165
44105 - Waste Disposal	34	50	23	136	136
44203 - Office Rental	1,320	1,386	1,270	2,856	2,856
45310 - Copy Machine Lease	11	20	3	73	73
46102 - Employee Mileage Reimbursements	3,024	3,300	2,459	3,300	3,300
46108 - Cellular Phone Charges	375	385	125	419	419
47001 - Postage	33	70	4	20	20
47002 - Office Supplies	374	200	48	95	95
47005 - Cleaning Supplies	75	55	0	69	69
81000 - FICA	4,789	5,110	3,809	4,874	4,874
82000 - Retirement	8,127	8,929	7,102	8,992	8,992
83000 - Health Insurance	9,903	11,801	9,173	11,984	11,984
84000 - Dental Insurance	358	370	293	352	352
85000 - Workers Compensation	134	151	151	778	778
***** Account Total:	101,789	107,961	81,837	107,266	107,266
4360 Commitments					
0000 Core Program					
40205 - Commitment for Mentally Ill	0	100,000	242,039	150,000	150,000
40209 - Commitment for Developmentally Disabled	0	75,000	0	5,950	25,000

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
***** Account Total:	0	175,000	242,039	155,950	175,000
4394 OMH Federal Salary Sharing					
0000 Core Program					
41233 - Professional Services	10,000	10,000	10,000	10,000	10,000
***** Account Total:	10,000	10,000	10,000	10,000	10,000
4395 Opioid Abatement					
0000 Core Program					
11000 - Full Time Wages	19,565	0	0	1,069	0
40616 - Provision for Opioid Abatement	200	0	0	0	0
41244 - Clinical Supervisor	58,804	0	0	55,612	54,105
41261 - Peer Specialist	19,907	0	0	0	0
42019.013T - CASA-Trinity, Opioid Funding	0	0	99,758	98,380	98,380
42076.013T - Southern Tier Health Care, Opioid Funding	82,500	0	0	0	0
48103 - Non-Employee Mileage/Travel	219	0	0	0	0
48336.T - Sheriff MAT Program, Treatment	100,000	200,000	1,722	0	0
48337.ET - Aging, Opioid Abatement, Education & Training	4,188	5,000	0	0	0
48337.P - Aging, Opioid Abatement, Prevention	2,560	2,000	0	0	0
48339.PP - Probation, Opioid Abatement, Priority Populations	5,616	0	0	0	0
48340.ET - DSS, Opioid Abatement, Education & Training	0	0	1,145	17,952	17,952
48340.H - DSS, Opioid Abatement, Harm Reduction	0	0	1,145	17,952	17,952
48340.HO - DSS, Opioid Abatement, Housing	0	0	1,145	17,952	17,952
48340.P - DSS, Opioid Abatement, Prevention	0	0	1,145	17,952	17,952
48340.R - DSS, Opioid Abatement, Research	0	0	1,145	17,952	17,952
48342 - Centralized Finance Chargebacks	0	0	0	0	1,899
48402.02 - Other Expenses, CCA	0	0	0	5,561	5,410
48402.04 - Other Expenses, Other Expenses HOME	3,019	0	0	0	0
81000 - FICA	1,497	0	0	83	0
82000 - Retirement	3,815	0	0	151	0
83000 - Health Insurance	2,450	0	0	589	0
84000 - Dental Insurance	50	0	0	7	0
***** Account Total:	304,390	207,000	107,205	251,212	249,554
Departmental Appropriation:	5,785,295	6,437,803	4,255,496	6,579,055	6,497,591

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
---------- DEPARTMENTAL SUMMARY ----------					
Departmental Appropriation:	5,785,295	6,437,803	4,255,496	6,579,055	6,497,591
Departmental Revenue:	4,214,304	5,221,899	5,401,417	5,356,620	5,392,441
Departmental Net Levy:	1,570,991	1,215,904	-1,145,921	1,222,435	1,105,150

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
433 CASA-Trinity					
Revenue					
4322 Contracted Community Services					
0000 Core Program					
3492.PY - State Aid, OASAS, Prior Year Revenue Adjustments	0	0	32,044	0	0
2050 Outpatient Opioid Treatment					
3492.013S - State Aid, OASAS, Continual 100% State Aid	0	0	0	0	665,072
2950 Comprehensive Outpatient Service					
3492.013S - State Aid, OASAS, Continual 100% State Aid	697,232	0	477,438	0	0
3520 Medically Supervised Outpatient					
3492.013S - State Aid, OASAS, Continual 100% State Aid	0	709,772	0	611,584	0
3570 Community Residential					
3492.013S - State Aid, OASAS, Continual 100% State Aid	0	310,779	0	335,779	0
3600 Residential Services					
3492.013S - State Aid, OASAS, Continual 100% State Aid	0	585,000	0	660,000	0
3600 Residential Services 43301 Weston’s Manor					
3492.013S - State Aid, OASAS, Continual 100% State Aid	310,779	0	260,234	0	375,779
3492.013W - State Aid, OASAS, Opioid Stewardship Fund	0	0	30,000	0	0
3600 Residential Services 43302 Willow House					
3492.013S - State Aid, OASAS, Continual 100% State Aid	585,000	0	495,000	0	720,000
3492.013W - State Aid, OASAS, Opioid Stewardship Fund	0	0	45,000	0	0
4074 Support Services - Educational					
3492.013T - State Aid, OASAS, Local Assistance, Opioid Funding	50,000	0	75,000	0	0
5520 Primary Prevention Services					
3492.013S - State Aid, OASAS, Continual 100% State Aid	373,605	373,605	283,141	373,605	373,605
***** Account Total:	2,016,616	1,979,156	1,697,857	1,980,968	2,134,456
Departmental Revenue:	2,016,616	1,979,156	1,697,857	1,980,968	2,134,456
Appropriation					
4322 Contracted Community Services					
2050 Outpatient Opioid Treatment					
42019.013S - CASA-Trinity, OASAS State Local Assistance	0	0	0	0	670,652
2950 Comprehensive Outpatient Service					
42019.013S - CASA-Trinity, OASAS State Local Assistance	702,812	0	308,582	0	0
3520 Medically Supervised Outpatient					
42019.013M - CASA-Trinity, OASAS MH Local Assistance	0	0	-878	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
42019.013S - CASA-Trinity, OASAS State Local Assistance	0	715,352	0	617,164	0
3570 Community Residential					
42019.013S - CASA-Trinity, OASAS State Local Assistance	0	310,779	0	335,779	0
3600 Residential Services					
42019.013S - CASA-Trinity, OASAS State Local Assistance	0	585,000	0	660,000	0
3600 Residential Services 43301 Weston's Manor					
42019.013S - CASA-Trinity, OASAS State Local Assistance	310,779	0	167,890	0	375,779
42019.013W - CASA-Trinity, Opioid Stewardship Funds	0	0	20,000	0	0
3600 Residential Services 43302 Willow House					
42019.013S - CASA-Trinity, OASAS State Local Assistance	585,000	0	330,000	0	720,000
42019.013W - CASA-Trinity, Opioid Stewardship Funds	0	0	30,000	0	0
4074 Support Services - Educational					
42019.013T - CASA-Trinity, Opioid Funding	50,000	0	50,000	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	197,463	394,925	394,925
***** Account Total:	2,043,516	2,006,056	1,100,148	2,007,868	2,161,356
Departmental Appropriation:	2,043,516	2,006,056	1,100,148	2,007,868	2,161,356

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

Departmental Appropriation:	2,043,516	2,006,056	1,100,148	2,007,868	2,161,356
Departmental Revenue:	2,016,616	1,979,156	1,697,857	1,980,968	2,134,456
Departmental Net Levy:	26,900	26,900	-597,709	26,900	26,900

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
434 NYSARC, Inc					
Revenue					
4322 Contracted Community Services					
0000 Core Program					
3490.PY - State Aid, OMH, Prior Year Revenue Adjustments	0	0	86,948	0	0
0330 Day Training					
3491.620 - State Aid, OMRDD, Chapter 620	25,630	29,436	27,487	29,436	29,436
3491.OT620 - State Aid, OMRDD, Other Than 620	25,927	32,298	30,046	32,298	32,298
0340 Sheltered Workshop/Satellite SW					
3491.OT620 - State Aid, OMRDD, Other Than 620	0	0	-179,234	0	0
0650 Respite					
3490.400 - State Aid, OMH, Commissioner's Performance	0	0	13,583	0	13,673
0670 Transportation					
3490.200 - State Aid, OMH, Reinvestment	11,891	11,967	12,208	11,967	12,288
1650 Family Support Services - C&F					
3490.001A - State Aid, OMH, Local Assistance Adults	7,732	7,781	7,939	7,781	8,117
3490.046L - State Aid, OMH, C&F Community Support Programs	85,550	86,096	87,840	86,096	88,420
3490.965S - State Aid, OMH, LGU Admin: Personnel Services	3,470	4,901	3,661	4,901	3,685
2620 Health Home Non-Medicaid CM					
3490.570 - State Aid, OMH, Health Homes	29,903	24,774	30,812	24,774	31,015
2720 Non-Medicaid Care Coordination					
3490.034A - State Aid, OMH, Adult Non-Medicaid Case Mgmt	0	0	112,027	0	112,768
3490.034J - State Aid, OMH, Adult Case Management & ACT	136,956	137,900	0	137,900	0
3490.965S - State Aid, OMH, LGU Admin: Personnel Services	932	653	1,677	653	1,688
2740 HHCM Service Dollars					
3490.570 - State Aid, OMH, Health Homes	18,186	15,067	18,737	15,067	18,861
4340 OISE					
3490.037 - State Aid, OMH, Integrated Supported Employment	94,361	94,964	96,887	94,964	97,528
3490.965S - State Aid, OMH, LGU Admin: Personnel Services	195	276	210	276	212
***** Account Total:	440,733	446,113	350,828	446,113	449,989
Departmental Revenue:	440,733	446,113	350,828	446,113	449,989
Appropriation					
4322 Contracted Community Services					
0330 Day Training					
42020.620 - Rehabilitation Center, OMRDD Chapter 620	25,630	29,436	20,385	29,436	29,436

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
42020.OT620 - Rehabilitation Center, OMRDD Other Than 620	25,927	32,298	22,368	32,298	32,298
0340 Sheltered Workshop/Satellite SW					
42021.OT620 - NYSARC, Other Than 620	0	0	-179,235	0	0
0650 Respite					
42020.400 - Rehabilitation Center, Commissioner's Performance	0	0	9,985	0	13,673
0670 Transportation					
42020.200 - Rehabilitation Center, Reinvestment	11,891	11,967	8,973	11,967	12,288
1650 Family Support Services - C&F					
42020.001A - Rehabilitation Center, Local Assistance Adults	7,732	7,781	5,835	7,781	8,117
42020.046L - Rehabilitation Center, Community Support-C&F	85,550	86,096	64,572	86,096	88,420
42020.965S - Rehabilitation Center, Minimum Wage	3,470	4,901	2,691	4,901	3,685
2620 Health Home Non-Medicaid CM					
42020.570 - Rehabilitation Center, Health Homes	29,903	24,774	22,650	24,774	31,015
2720 Non-Medicaid Care Coordination					
42020.034A - Rehabilitation Center, Adult Non-Medicaid Case Mgmt	0	0	82,353	0	112,768
42020.034J - Rehabilitation Center, Adult Case Management	136,956	137,900	0	137,900	0
42020.965S - Rehabilitation Center, Minimum Wage	932	653	1,234	653	1,688
2740 HHCM Service Dollars					
42020.570 - Rehabilitation Center, Health Homes	18,186	15,067	13,773	15,067	18,861
4340 OISE					
42020.037 - Rehabilitation Center, Integrated Supportive Employment	94,361	94,964	71,223	94,964	97,528
42020.965S - Rehabilitation Center, Minimum Wage	195	276	155	276	212
***** Account Total:	440,733	446,113	146,962	446,113	449,989
Departmental Appropriation:	440,733	446,113	146,962	446,113	449,989

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

Departmental Appropriation:	440,733	446,113	146,962	446,113	449,989
Departmental Revenue:	440,733	446,113	350,828	446,113	449,989
Departmental Net Levy:	0	0	-203,866	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 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	155,711	156,703	159,876	0	0
3490.965S - State Aid, OMH, LGU Admin: Personnel Services	20,862	0	21,420	0	0
***** Account Total:	176,573	156,703	279,916	0	0
Departmental Revenue:	176,573	156,703	279,916	0	0
Appropriation					
4322 Contracted Community Services					
1760 Advocacy/Support Services					
42038.200 - Olean General Hospital, Reinvestment	155,711	156,703	0	0	0
42038.965S - Olean General Hospital, Minimum Wage	20,862	0	0	0	0
***** Account Total:	176,573	156,703	0	0	0
Departmental Appropriation:	176,573	156,703	0	0	0

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

Departmental Appropriation:	176,573	156,703	0	0	0
Departmental Revenue:	176,573	156,703	279,916	0	0
Departmental Net Levy:	0	0	-279,916	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 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					
3490.034A - State Aid, OMH, Adult Non-Medicaid Case Mgmt	0	0	66,323	0	30,099
3490.034J - State Aid, OMH, Adult Case Management & ACT	0	55,038	0	0	0
***** Account Total:	0	55,038	124,552	0	30,099
Departmental Revenue:	0	55,038	124,552	0	30,099
Appropriation					
4322 Contracted Community Services					
2720 Non-Medicaid Care Coordination					
42022.034A - Seneca Nation of Indians, Adult Non-Medicaid Case Mgmt	0	0	0	0	30,099
42022.034J - Seneca Nation of Indians, Adult Case Management & ACT	0	55,038	32,503	0	0
***** Account Total:	0	55,038	32,503	0	30,099
Departmental Appropriation:	0	55,038	32,503	0	30,099
---------- DEPARTMENTAL SUMMARY ----------					
Departmental Appropriation:	0	55,038	32,503	0	30,099
Departmental Revenue:	0	55,038	124,552	0	30,099
Departmental Net Levy:	0	0	-92,049	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 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	131,602	132,442	135,124	139,064	136,017
1760 Advocacy/Support Services					
3490.400 - State Aid, OMH, Commissioner's Performance	60,556	60,942	62,176	63,989	62,588
3490.965S - State Aid, OMH, LGU Admin: Personnel Services	20,450	28,888	20,997	30,332	21,135
2720 Non-Medicaid Care Coordination					
3490.034A - State Aid, OMH, Adult Non-Medicaid Case Mgmt	0	0	44,304	0	44,598
3490.034J - State Aid, OMH, Adult Case Management & ACT	58,818	59,223	0	62,184	0
3490.965S - State Aid, OMH, LGU Admin: Personnel Services	1,906	2,694	1,957	2,829	1,970
2750 Peer and Rehab Support					
3490.037A - State Aid, OMH, Peer and Rehab Support	708,952	713,472	727,920	749,146	732,736
3490.965S - State Aid, OMH, LGU Admin: Personnel Services	24,776	35,001	25,439	36,751	25,607
2770 Self-Help Programs					
3490.200 - State Aid, OMH, Reinvestment	6,990	7,034	7,178	7,386	7,226
3490.965S - State Aid, OMH, LGU Admin: Personnel Services	401	567	412	595	415
6060 Supported Housing Community Serv					
3490.078 - State Aid, OMH, Supported Housing	311,393	307,892	325,016	338,681	329,167
***** Account Total:	1,325,844	1,348,155	1,581,483	1,430,957	1,361,459
Departmental Revenue:	1,325,844	1,348,155	1,581,483	1,430,957	1,361,459
Appropriation					
4322 Contracted Community Services					
1320 Vocational Services - C&F					
42023.046L - Housing Options Made Easy, Inc., C & F Community Support Progra	131,602	132,442	66,220	139,064	136,017
1760 Advocacy/Support Services					
42023.400 - Housing Options Made Easy, Inc., Commissioner's Performance	60,556	60,942	30,471	63,989	62,588
42023.965S - Housing Options Made Easy, Inc., Minimum Wage	20,450	28,888	10,288	30,332	21,135
2720 Non-Medicaid Care Coordination					
42023.034A - Housing Options Made Easy, Inc., Adult Non-Medicaid Case Mgmt	0	0	21,712	0	44,598
42023.034J - Housing Options Made Easy, Inc., Adult Case Management	58,818	59,223	0	62,184	0
42023.965S - Housing Options Made Easy, Inc., Minimum Wage	1,906	2,694	960	2,829	1,970

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
2750 Peer and Rehab Support					
42023.037A - Housing Options Made Easy, Inc., Peer and Rehab Support	708,952	713,472	356,736	749,146	732,736
42023.965S - Housing Options Made Easy, Inc., Minimum Wage	24,776	35,001	12,466	36,751	25,607
2770 Self-Help Programs					
42023.200 - Housing Options Made Easy, Inc., Reinvestment	6,990	7,034	3,518	7,386	7,226
42023.965S - Housing Options Made Easy, Inc., Minimum Wage	401	567	202	595	415
6060 Supported Housing Community Serv					
42023.078 - Housing Options Made Easy, Inc., Supported Housing	311,393	307,892	156,282	338,681	329,167
***** Account Total:	1,325,844	1,348,155	658,855	1,430,957	1,361,459
Departmental Appropriation:	1,325,844	1,348,155	658,855	1,430,957	1,361,459

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

Departmental Appropriation:	1,325,844	1,348,155	658,855	1,430,957	1,361,459
Departmental Revenue:	1,325,844	1,348,155	1,581,483	1,430,957	1,361,459
Departmental Net Levy:	0	0	-922,628	0	0

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 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	824	1,164	853	1,199	858
1760 Advocacy/Support Services					
3490.001A - State Aid, OMH, Local Assistance Adults	7,854	7,904	8,064	8,300	8,117
3490.039G - State Aid, OMH, Adult Family Support	8,164	8,216	8,383	8,627	8,438
3490.046L - State Aid, OMH, C&F Community Support Programs	7,757	7,806	7,964	8,196	8,017
3490.200 - State Aid, OMH, Reinvestment	62,308	62,705	63,977	65,840	64,399
3490.965S - State Aid, OMH, LGU Admin: Personnel Services	12,398	12,924	14,191	13,312	14,285
2620 Health Home Non-Medicaid CM					
3490.570 - State Aid, OMH, Health Homes	23,006	19,060	23,704	24,396	23,861
2720 Non-Medicaid Care Coordination					
3490.034A - State Aid, OMH, Adult Non-Medicaid Case Mgmt	0	0	77,522	0	78,035
3490.034J - State Aid, OMH, Adult Case Management & ACT	96,206	96,868	0	80,280	0
3490.965S - State Aid, OMH, LGU Admin: Personnel Services	0	0	484	0	487
2740 HHCM Service Dollars					
3490.570 - State Aid, OMH, Health Homes	5,454	4,518	5,620	6,060	5,658
2850 HHCM Service Dollar Admin					
3490.570 - State Aid, OMH, Health Homes	610	505	627	633	631
***** Account Total:	224,581	221,670	269,934	216,843	212,786
Departmental Revenue:	224,581	221,670	269,934	216,843	212,786
Appropriation					
4322 Contracted Community Services					
0690 Outreach					
42024.965S - Directions in Independent Living, Inc., Minimum Wage	824	1,164	626	1,199	858
1760 Advocacy/Support Services					
42024.001A - Directions in Independent Living, Inc., OMH Local Assistance	7,854	7,904	5,928	8,300	8,117
42024.039G - Directions in Independent Living, Inc., Adult Family Support	8,164	8,216	6,162	8,627	8,438
42024.046L - Directions in Independent Living, Inc., Community Support-C&F	7,757	7,806	5,856	8,196	8,017
42024.200 - Directions in Independent Living, Inc., Reinvestment	62,308	62,705	47,031	65,840	64,399
42024.965S - Directions in Independent Living, Inc., Minimum Wage	12,398	12,924	10,433	13,312	14,285

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
2620 Health Home Non-Medicaid CM					
42024.570 - Directions in Independent Living, Inc., Health Home	23,006	19,060	17,424	24,396	23,861
2720 Non-Medicaid Care Coordination					
42024.034A - Directions in Independent Living, Inc., Adult Non-Medicaid Case M	0	0	56,987	0	78,035
42024.034J - Directions in Independent Living, Inc., Adult Case Management	96,206	96,868	0	80,280	0
42024.965S - Directions in Independent Living, Inc., Minimum Wage	0	0	356	0	487
2740 HHCM Service Dollars					
42024.570 - Directions in Independent Living, Inc., Health Home	5,454	4,518	4,131	6,060	5,658
2850 HHCM Service Dollar Admin					
42024.570 - Directions in Independent Living, Inc., Health Home	610	505	462	633	631
***** Account Total:	224,581	221,670	155,396	216,843	212,786
Departmental Appropriation:	224,581	221,670	155,396	216,843	212,786

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

Departmental Appropriation:	224,581	221,670	155,396	216,843	212,786
Departmental Revenue:	224,581	221,670	269,934	216,843	212,786
Departmental Net Levy:	0	0	-114,538	0	0

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 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	52,905	43,830	54,509	54,144	54,870
2740 HHCM Service Dollars					
3490.570 - State Aid, OMH, Health Homes	12,592	20,090	12,752	13,101	12,836
6060 Supported Housing Community Serv					
3490.078 - State Aid, OMH, Supported Housing	184,531	182,454	192,602	188,926	195,062
***** Account Total:	250,028	246,374	226,872	256,171	262,768
Departmental Revenue:	250,028	246,374	226,872	256,171	262,768
Appropriation					
4322 Contracted Community Services					
2620 Health Home Non-Medicaid CM					
42026.570 - Southern Tier Environments for Living, Inc., Health Homes	52,905	43,830	40,071	54,144	54,870
2740 HHCM Service Dollars					
42026.570 - Southern Tier Environments for Living, Inc., Health Homes	12,592	20,090	9,375	13,101	12,836
6060 Supported Housing Community Serv					
42026.078 - Southern Tier Environments for Living, Inc., Supported Housing	184,531	182,454	138,919	188,926	195,062
***** Account Total:	250,028	246,374	188,365	256,171	262,768
Departmental Appropriation:	250,028	246,374	188,365	256,171	262,768

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

Departmental Appropriation:	250,028	246,374	188,365	256,171	262,768
Departmental Revenue:	250,028	246,374	226,872	256,171	262,768
Departmental Net Levy:	0	0	-38,507	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 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	22,431	22,574	23,031	22,574	23,184
2740 HHCM Service Dollars					
3490.570K - State Aid, OMH, Kids Health Home Care Mgt	24,342	24,497	24,993	24,497	25,158
***** Account Total:	46,773	47,071	261,104	47,071	48,342
Departmental Revenue:	46,773	47,071	261,104	47,071	48,342
Appropriation					
4322 Contracted Community Services					
2620 Health Home Non-Medicaid CM					
42029.570K - Catholic Charities, Kids Health Home Care Mgt	22,431	22,574	16,932	22,574	23,184
2740 HHCM Service Dollars					
42029.570K - Catholic Charities, Kids Health Home Care Mgt	24,342	24,497	18,372	24,497	25,158
***** Account Total:	46,773	47,071	35,304	47,071	48,342
Departmental Appropriation:	46,773	47,071	35,304	47,071	48,342

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

Departmental Appropriation:	46,773	47,071	35,304	47,071	48,342
Departmental Revenue:	46,773	47,071	261,104	47,071	48,342
Departmental Net Levy:	0	0	-225,800	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 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	70,673	71,159	72,372	74,005	72,852
8360 Ind Place & Support Empl Init.					
3490.034J - State Aid, OMH, Adult Case Management & ACT	75,301	75,819	77,352	78,852	77,866
8810 ACT Service Dollars					
3490.034J - State Aid, OMH, Adult Case Management & ACT	27,027	27,213	27,772	28,302	27,956
***** Account Total:	173,001	174,191	149,997	181,159	178,674
Departmental Revenue:	173,001	174,191	149,997	181,159	178,674
Appropriation					
4322 Contracted Community Services					
0800 ACT Manager					
42056.034J - ACT Provider, Adult Case Management & ACT	70,673	71,159	57,038	74,005	72,852
8360 Ind Place & Support Empl Init.					
42056.034J - ACT Provider, Adult Case Management & ACT	75,301	75,819	60,767	78,852	77,866
8810 ACT Service Dollars					
42056.034J - ACT Provider, Adult Case Management & ACT	27,027	27,213	21,886	28,302	27,956
***** Account Total:	173,001	174,191	139,691	181,159	178,674
Departmental Appropriation:	173,001	174,191	139,691	181,159	178,674

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

Departmental Appropriation:	173,001	174,191	139,691	181,159	178,674
Departmental Revenue:	173,001	174,191	149,997	181,159	178,674
Departmental Net Levy:	0	0	-10,306	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
445 Dwyer Project					
Revenue					
4322 Contracted Community Services					
0000 Core Program					
3490.038F - State Aid, OMH, Veteran's Peer Support	201,722	203,008	207,119	211,128	211,128
***** Account Total:	201,722	203,008	207,119	211,128	211,128
Departmental Revenue:	201,722	203,008	207,119	211,128	211,128
Appropriation					
4322 Contracted Community Services					
0000 Core Program					
42060.038F - Dwyer Project Provider, Veteran's Peer Support	201,722	203,008	152,256	211,128	211,128
***** Account Total:	201,722	203,008	152,256	211,128	211,128
Departmental Appropriation:	201,722	203,008	152,256	211,128	211,128

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

Departmental Appropriation:	201,722	203,008	152,256	211,128	211,128
Departmental Revenue:	201,722	203,008	207,119	211,128	211,128
Departmental Net Levy:	0	0	-54,863	0	0

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 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	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
561 Airport Improvements					
Appropriation					
5610 Olean Municipal Airport					
0000 Core Program					
42002 - Olean Municipal Airport	178,841	95,000	95,000	200,000	95,000
***** Account Total:	178,841	95,000	95,000	200,000	95,000
Departmental Appropriation:	178,841	95,000	95,000	200,000	95,000

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

Departmental Appropriation:	178,841	95,000	95,000	200,000	95,000
Departmental Revenue:	0	0	0	0	0
Departmental Net Levy:	178,841	95,000	95,000	200,000	95,000

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
601 Social Services					
Revenue					
6010 Social Services Administration					
0000 Core Program					
1810 - Repayment of Administration Expenses	28,710	30,000	11,588	30,000	30,000
1811 - Repayment of Child Support Collection Expenses	48,827	53,000	46,709	53,000	53,000
3610 - State Aid, Social Services Administration	4,183,733	4,064,275	1,138,102	3,680,000	3,755,000
4610 - Federal Aid, Social Services Administration	6,775,104	6,138,915	2,416,773	6,686,905	6,186,905
4611 - Federal Aid, Food Stamp Program Administration	1,658,779	1,378,182	977,771	1,062,500	1,062,500
***** Account Total:	12,695,153	11,664,372	4,590,943	11,512,405	11,087,405
6055 Daycare					
0000 Core Program					
1855 - Repayments of Day Care	9,190	5,000	1,792	2,500	2,500
4655 - Federal Aid, Day Care	4,186,844	4,305,000	1,695,363	4,805,000	4,805,000
***** Account Total:	4,196,034	4,310,000	1,697,155	4,807,500	4,807,500
6070 Services to Recipients					
0000 Core Program					
1378.DSS - DCS Reimbursement Opioid Abatement, DSS	0	0	5,723	89,760	89,760
1870 - Repayments of Services For Recipients	0	0	1,092	0	0
3670 - State Aid, Services For Recipients	717,074	1,032,000	359,254	1,078,859	610,859
4670 - Federal Aid, Services For Recipients	655,223	860,000	1,387,697	680,000	680,000
6072 Family Centered Case Management					
3670.CM - State Aid, Services For Recipients, Family Centered Case Management	0	0	0	0	330,769
6073 Code Blue					
3670.CB - State Aid, Services For Recipients, Code Blue	0	0	0	0	468,000
***** Account Total:	1,372,297	1,892,000	1,753,766	1,848,619	2,179,388
6101 Medical Assistance					
0000 Core Program					
1801 - Repay of Medical Assistance	793,873	425,000	543,720	750,000	750,000
3601 - State Aid, Medical Assistance	-405,789	-225,000	-252,921	-400,000	-400,000
4601 - Federal Aid, Medicaid Assistance	-338,058	-200,000	-194,768	-350,000	-350,000
***** Account Total:	50,026	0	96,031	0	0
6109 Family Assistance					
0000 Core Program					
1809 - Repayment of Family Assistance	334,393	335,000	238,787	350,000	350,000

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
3609 - State Aid, Family Assistance	902,994	852,000	2,243	852,000	852,000
4609 - Federal Aid, Family Assistance	3,515,047	2,900,000	1,299,677	2,900,000	3,400,000
***** Account Total:	4,752,434	4,087,000	1,540,707	4,102,000	4,602,000
6119 Child Care					
0000 Core Program					
1819 - Repayment of Child Care	355,953	271,485	204,317	424,640	424,640
3619 - State Aid, Child Care	3,256,680	2,837,200	1,317,083	2,832,836	2,832,836
4619 - Federal Aid, Child Care	2,082,018	1,915,750	1,183,699	1,889,000	1,889,000
***** Account Total:	5,694,651	5,024,435	2,705,099	5,146,476	5,146,476
6123 Juvenile Delinquent					
0000 Core Program					
1823 - Repayment of Juvenile Delinquent Care	2,598	2,500	1,974	2,500	2,500
3623 - State Aid, Juvenile Delinquent	111,110	49,000	0	49,000	49,000
***** Account Total:	113,708	51,500	1,974	51,500	51,500
6129 State Training School					
0000 Core Program					
1829 - Repayment of State Training School and Expenses	0	0	3,780	0	0
***** Account Total:	0	0	3,780	0	0
6140 Safety Net					
0000 Core Program					
1840 - Repayment of Safety Net Assistance	444,124	425,000	286,660	450,000	450,000
3640 - State Aid, Safety Net	1,249,570	1,405,050	856,896	1,348,500	1,412,500
4640 - Federal Aid, Safety Net	168,069	145,500	84,293	145,500	145,500
***** Account Total:	1,861,763	1,975,550	1,227,849	1,944,000	2,008,000
6141 Home Energy Assistance					
0000 Core Program					
1841 - Repayment of HEAP	167,524	200,000	133,832	200,000	200,000
4641 - Federal Aid, Home Energy Assistance	-142,160	-200,000	-94,851	-200,000	-200,000
0020 Administrative Overhead					
4641 - Federal Aid, Home Energy Assistance	214,714	330,000	190,509	330,000	330,000
***** Account Total:	240,078	330,000	229,490	330,000	330,000
6142 Emergency Aid for Adults					
0000 Core Program					
1842 - Repayment of Emergency Care For Adults	418	0	843	0	0
3642 - State Aid, Emergency Aid For Adults	37,690	50,000	21,424	43,000	43,000

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
***** Account Total:	38,108	50,000	22,267	43,000	43,000
6151 FFFS and Employment Services					
0000 Core Program					
4615 - Federal Aid, Flexible Fund For Family Services	674,561	608,613	2,849,732	559,816	559,816
6202 Enhanced Drug/Alc Intervention					
4689.05 - Federal Aid, Other Social Services, Enhanced Drug/Alcohol Int Grant	0	0	34,238	0	0
***** Account Total:	674,561	608,613	2,883,970	559,816	559,816
6152 TANF Youth					
0000 Core Program					
4689.11 - Federal Aid, Other Social Services, TANF Youth	321,822	321,822	109,230	329,780	329,780
***** Account Total:	321,822	321,822	109,230	329,780	329,780
6153 TANF PINS Diversion					
0000 Core Program					
4689.06 - Federal Aid, Other Social Services, TANF PINS Diversion	75,259	75,259	49,604	75,259	75,259
***** Account Total:	75,259	75,259	49,604	75,259	75,259
6158 Non-Residential Dom Violence					
0000 Core Program					
4689.09 - Federal Aid, Other Social Services, TANF Domestic Violence Grant	26,053	28,400	20,046	29,457	29,457
***** Account Total:	26,053	28,400	20,046	29,457	29,457
6160 CAPTA Grant					
0000 Core Program					
4689.14 - Federal Aid, Other Social Services, CAPTA Grant	70,000	70,729	70,171	70,000	70,000
***** Account Total:	70,000	70,729	70,171	70,000	70,000
6161 Safe Harbor Grant					
0000 Core Program					
3689.04 - State Aid, Other Social Services, Safe Harbor Grant	30,170	16,949	3,112	16,949	16,949
***** Account Total:	30,170	16,949	3,112	16,949	16,949
6163 Housing Assistance					
0000 Core Program					
3689.05 - State Aid, Other Social Services, NYS Rental Supplement Program	308,032	282,026	192,606	322,948	322,948
***** Account Total:	308,032	282,026	192,606	322,948	322,948
6164 Adult Protective Service (ARPA)					
0000 Core Program					
4689.16 - Federal Aid, Other Social Services, Adult Protective Services (ARPA)	6,329	0	0	0	0
4689.17 - Federal Aid, Other Social Services, Adoption Guardian Recruitment	24,924	0	0	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
***** Account Total:	31,253	0	0	0	0
Departmental Revenue:	32,551,402	30,788,655	17,197,800	31,189,709	31,659,478
Appropriation					
6010 Social Services Administration					
0001 Intake/Case Maintenance					
11000 - Full Time Wages	1,341,788	1,326,455	1,007,615	1,416,917	1,416,917
12000 - Part Time Wages	165	0	0	0	0
13000 - Overtime	36,264	2,000	88,635	2,000	2,000
14000 - Pay-in-Lieu of Benefit Hours	0	12,396	7,343	3,251	3,251
45401 - Small Equipment/Tools	0	0	30	0	0
46101 - Employee Meal Reimbursements	0	0	46	0	0
47001 - Postage	16,778	13,750	12,911	13,750	13,750
47002 - Office Supplies	93	0	44	0	0
47049 - Clients Miscellaneous Expense	-607	1,000	2,013	1,000	1,000
48323 - Contracted County Attorney Legal Services	88	0	155	0	0
48402 - Other Expenses	860	0	2,430	0	0
81000 - FICA	98,826	102,597	79,971	108,820	108,820
82000 - Retirement	200,142	206,966	165,990	224,843	224,843
83000 - Health Insurance	356,812	366,297	272,045	431,200	431,200
84000 - Dental Insurance	6,932	6,884	4,444	6,707	6,707
0002 General Services					
11000 - Full Time Wages	3,681,914	3,776,747	2,900,348	3,834,429	3,834,429
13000 - Overtime	498,906	300,000	247,310	300,000	300,000
14000 - Pay-in-Lieu of Benefit Hours	98,474	40,335	21,269	75,646	75,646
46101 - Employee Meal Reimbursements	280	500	168	250	250
46102 - Employee Mileage Reimbursements	283,801	242,000	186,341	234,500	234,500
46103 - Employee Other Travel Expenses	60	100	51	0	0
46108 - Cellular Phone Charges	20,654	24,000	15,577	19,000	19,000
47001 - Postage	18,351	20,000	15,761	20,000	20,000
47002 - Office Supplies	640	0	807	0	0
47007 - Printing	692	0	510	0	0
47049 - Clients Miscellaneous Expense	18,148	10,000	26,436	10,000	10,000
48223 - Foster Parent Program Expenses	5,571	7,000	4,307	7,000	7,000
48309 - Sheriff Investigator	961	1,500	246	0	0

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
48323 - Contracted County Attorney Legal Services	328,158	295,383	185,393	354,088	354,088
48402 - Other Expenses	392	0	2,551	0	0
81000 - FICA	309,054	315,008	228,030	322,130	322,130
82000 - Retirement	656,696	681,879	529,770	707,514	707,514
83000 - Health Insurance	932,589	1,040,601	821,742	1,237,835	1,237,835
84000 - Dental Insurance	18,219	18,411	14,306	19,060	19,060
0003 Employment Programs					
11000 - Full Time Wages	520,303	512,977	398,878	408,968	408,968
13000 - Overtime	2,135	500	9,167	500	500
14000 - Pay-in-Lieu of Benefit Hours	45,884	9,350	5,757	242	242
44101 - Telephone	796	0	590	0	0
44401 - Building Repair/Maintenance	290	0	0	0	0
45310 - Copy Machine Lease	109	0	138	0	0
45401 - Small Equipment/Tools	13	0	499	0	0
46102 - Employee Mileage Reimbursements	4,548	2,500	2,813	2,500	2,500
46108 - Cellular Phone Charges	2,782	600	2,205	2,500	2,500
47001 - Postage	3,083	1,250	1,897	1,250	1,250
47002 - Office Supplies	2,824	0	1,158	0	0
47007 - Printing	275	0	222	0	0
47049 - Clients Miscellaneous Expense	5,568	10,000	109	10,000	10,000
81000 - FICA	38,887	40,006	29,403	31,352	31,352
82000 - Retirement	83,163	83,847	68,396	72,040	72,040
83000 - Health Insurance	122,496	134,507	114,340	151,445	151,445
84000 - Dental Insurance	3,032	2,911	2,433	2,332	2,332
0004 MA-Eligibility/Authorization/Pay					
11000 - Full Time Wages	1,101,855	1,165,766	735,885	830,812	830,812
13000 - Overtime	6,182	1,500	14,983	1,500	1,500
14000 - Pay-in-Lieu of Benefit Hours	16,890	2,115	1,655	6,359	6,359
20006 - Computer Equipment/Software	3,233	0	0	0	0
41233 - Professional Services	7,000	0	7,500	0	0
44101 - Telephone	490	0	337	0	0
44203 - Office Rental	0	0	-1,411	0	0
45401 - Small Equipment/Tools	599	0	3,076	0	0
46108 - Cellular Phone Charges	1,050	1,000	837	1,000	1,000

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
47001 - Postage	5,940	6,000	4,058	6,000	6,000
47002 - Office Supplies	0	0	12	0	0
47049 - Clients Miscellaneous Expense	0	0	235	0	0
48310 - Early Intervention Program	319,921	300,000	114,550	300,000	300,000
48323 - Contracted County Attorney Legal Services	69,204	0	49,725	0	0
81000 - FICA	82,186	89,476	53,315	64,175	64,175
82000 - Retirement	188,280	200,348	132,892	146,926	146,926
83000 - Health Insurance	282,056	346,085	234,014	285,599	285,599
84000 - Dental Insurance	5,895	6,077	4,183	4,299	4,299
0006 Training					
20006 - Computer Equipment/Software	1,162	0	0	0	0
45305 - Leased Vehicle and Gas Charges	1,762	1,500	1,832	1,500	1,500
46101 - Employee Meal Reimbursements	2,154	1,250	2,022	2,000	2,000
46102 - Employee Mileage Reimbursements	2,456	1,500	563	500	500
46103 - Employee Other Travel Expenses	3,263	1,400	-1,365	500	500
46106 - Training	119,388	118,525	70,704	118,525	118,525
47002 - Office Supplies	122	0	0	0	0
0007 Food Stamps					
11000 - Full Time Wages	988,341	977,662	685,020	897,564	897,564
13000 - Overtime	13,423	2,500	17,602	2,500	2,500
14000 - Pay-in-Lieu of Benefit Hours	0	39,426	0	36,668	36,668
46101 - Employee Meal Reimbursements	60	0	0	0	0
47001 - Postage	8,391	8,000	6,283	8,000	8,000
47002 - Office Supplies	30	0	233	0	0
47048 - Food Stamp Expenses	204	0	134	211	211
81000 - FICA	72,285	78,017	50,067	71,676	71,676
82000 - Retirement	154,523	155,453	115,425	151,379	151,379
83000 - Health Insurance	235,534	272,223	215,936	280,326	280,326
84000 - Dental Insurance	4,669	4,720	4,053	4,926	4,926
0008 Child Support Act/Title IV-D					
11000 - Full Time Wages	728,657	636,060	519,857	521,125	521,125
13000 - Overtime	839	300	6	300	300
14000 - Pay-in-Lieu of Benefit Hours	40,446	7,785	0	8,510	8,510
41417 - Laboratory and Diagnostic Services	4,000	3,500	3,150	3,500	3,500

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
45401 - Small Equipment/Tools	300	0	47	0	0
46102 - Employee Mileage Reimbursements	54	0	0	0	0
47001 - Postage	4,711	3,500	2,034	3,500	3,500
47002 - Office Supplies	68	0	32	0	0
47007 - Printing	160	0	0	0	0
47008 - Publications/Instructional Materials	613	800	721	700	700
48323 - Contracted County Attorney Legal Services	145,319	219,672	75,289	271,704	271,704
48402 - Other Expenses	3,751	3,500	1,990	0	0
81000 - FICA	54,879	49,290	36,551	40,551	40,551
82000 - Retirement	116,416	106,357	90,588	90,643	90,643
83000 - Health Insurance	204,382	193,406	177,208	180,045	180,045
84000 - Dental Insurance	3,920	3,443	2,871	2,963	2,963
0010 Fraud and Abuse					
11000 - Full Time Wages	129,834	130,561	103,705	130,561	130,561
13000 - Overtime	2,804	1,500	2,746	1,500	1,500
14000 - Pay-in-Lieu of Benefit Hours	0	1,024	0	0	0
46101 - Employee Meal Reimbursements	0	100	0	0	0
46102 - Employee Mileage Reimbursements	1,852	2,000	2,031	2,000	2,000
46108 - Cellular Phone Charges	751	750	563	750	750
47001 - Postage	4,832	5,500	2,732	5,500	5,500
47002 - Office Supplies	42	0	0	0	0
47008 - Publications/Instructional Materials	618	0	552	0	0
48309 - Sheriff Investigator	156,296	161,572	79,751	159,441	159,441
48323 - Contracted County Attorney Legal Services	176	0	0	0	0
81000 - FICA	9,259	10,183	7,413	10,104	10,104
82000 - Retirement	25,328	27,005	21,805	28,687	28,687
83000 - Health Insurance	45,840	51,244	41,007	59,328	59,328
84000 - Dental Insurance	659	658	526	658	658
0020 Administrative Overhead					
11000 - Full Time Wages	1,158,738	1,106,844	923,742	1,359,142	1,359,142
12000 - Part Time Wages	19,809	32,147	14,296	19,638	19,638
13000 - Overtime	5,786	500	5,139	500	500
14000 - Pay-in-Lieu of Benefit Hours	21,365	26,864	11,695	22,981	22,981
20006 - Computer Equipment/Software	10,524	15,000	0	15,000	15,000

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
40202 - NYS/Federal Fees	88,802	75,000	-11,141	85,000	85,000
41233 - Professional Services	0	7,500	0	7,500	7,500
43002 - Telephone Shared Service	26,659	27,793	8,407	28,587	28,587
43003 - Information Services Shared Service	259,799	255,066	117,249	222,867	222,867
43004 - Insurance Shared Service	161,311	166,151	83,040	173,981	173,981
43005 - Records Management Shared Service	65,387	65,816	46,706	52,702	52,702
43006 - Maintenance Shared Service	511,025	502,794	356,717	523,547	523,547
44101 - Telephone	7,199	10,000	5,485	9,000	9,000
44401 - Building Repair/Maintenance	2,368	3,000	30	2,500	2,500
45202 - Equipment Repair and Maintenance	0	1,000	0	750	750
45305 - Leased Vehicle and Gas Charges	779	0	736	1,500	1,500
45310 - Copy Machine Lease	9,341	13,000	7,893	11,500	11,500
45401 - Small Equipment/Tools	6,686	10,000	4,418	10,000	10,000
46101 - Employee Meal Reimbursements	402	500	486	700	700
46102 - Employee Mileage Reimbursements	1,608	2,000	375	500	500
46103 - Employee Other Travel Expenses	373	4,000	3,103	3,500	3,500
46108 - Cellular Phone Charges	2,140	1,650	1,970	2,300	2,300
47001 - Postage	10,233	12,000	6,181	12,000	12,000
47002 - Office Supplies	53,750	60,000	35,450	58,000	58,000
47007 - Printing	4,405	4,500	2,055	4,500	4,500
47008 - Publications/Instructional Materials	0	1,000	0	1,000	1,000
48001 - Advertising	276	750	144	500	500
48002 - Dues	5,755	5,929	5,928	6,107	6,107
48005 - Notary License Fees	0	240	285	330	330
48323 - Contracted County Attorney Legal Services	130,755	132,409	35,173	159,080	159,080
48402 - Other Expenses	8,083	10,000	6,110	12,000	12,000
81000 - FICA	87,311	89,241	69,295	107,295	107,295
82000 - Retirement	204,041	205,298	165,701	245,278	245,278
83000 - Health Insurance	266,073	298,102	243,564	375,833	375,833
84000 - Dental Insurance	4,298	4,568	3,699	5,898	5,898
85000 - Workers Compensation	173,697	168,561	168,561	156,916	156,916
86000 - Unemployment	152	0	0	0	0
***** Account Total:	18,462,173	18,329,733	13,502,622	18,476,516	18,476,516
6055 Daycare					

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
0000 Core Program					
40403.CAN - DSS Entitlements, Cancellations	-25,884	0	-3,163	0	0
40403.IND - DSS Entitlements, Indirect	42,399	30,000	1,487	30,000	30,000
40403.SDC - DSS Entitlements, Services Day Care	4,217,794	4,300,000	2,587,227	4,800,000	4,800,000
***** Account Total:	4,234,309	4,330,000	2,585,551	4,830,000	4,830,000
6070 Services to Recipients					
0000 Core Program					
40403 - DSS Entitlements	-44,726	0	56,812	0	0
40403.DIR - DSS Entitlements, Direct	0	0	1,918	0	0
40403.IL - DSS Entitlements, Independent Living	2,614	0	1,352	0	0
40403.IND - DSS Entitlements, Indirect	384,213	414,000	282,111	468,000	142,480
40403.NR - DSS Entitlements, Non-Reimbursable	12,258	0	7,575	0	0
41607 - Contracted Services, DSS	0	0	5,723	89,760	89,760
48313 - School-Based Probation	649,947	700,342	313,438	710,854	710,854
48314 - Community Services Prevention Programs	84,210	92,956	65,008	107,266	107,266
48315 - Youth Bureau Prevention Programs	0	10,500	0	0	10,500
6071 Transitional Child Care					
40403 - DSS Entitlements	900,700	850,000	358,342	650,000	650,000
40403.CAN - DSS Entitlements, Cancellations	-2,444	0	-3,815	0	0
6072 Family Centered Case Management					
41607.31 - Contracted Services, DSS, CCA FCCM	0	0	0	0	330,726
6073 Code Blue					
41607.32 - Contracted Services, DSS, Genesis House Code Blue	0	0	0	0	325,000
46108 - Cellular Phone Charges	0	0	0	0	520
***** Account Total:	1,986,772	2,067,798	1,088,464	2,025,880	2,367,106
6102 Medical Assistance Local Share					
0000 Core Program					
40403 - DSS Entitlements	17,164,356	17,125,251	14,364,537	17,371,068	17,371,068
40608 - IGT Payment	5,935,802	4,410,870	3,138,351	4,410,870	5,911,442
***** Account Total:	23,100,158	21,536,121	17,502,888	21,781,938	23,282,510
6109 Family Assistance					
0000 Core Program					
40403.ADJ - DSS Entitlements, Adjustments	-126,576	0	-53,203	0	0
40403.CAN - DSS Entitlements, Cancellations	-12,148	0	-10,682	0	0
40403.DIR - DSS Entitlements, Direct	1,214,770	1,295,000	791,041	1,295,000	1,295,000

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
40403.IND - DSS Entitlements, Indirect	723,319	700,000	677,574	700,000	700,000
40403.NR - DSS Entitlements, Non-Reimbursable	126,576	0	87,256	0	0
6110 Emergency Aid to Families					
40403.CAN - DSS Entitlements, Cancellations	-64	0	-4	0	0
40403.DIR - DSS Entitlements, Direct	3,724	5,000	376	5,000	5,000
40403.IND - DSS Entitlements, Indirect	424,540	400,000	284,932	400,000	400,000
6111 Services-EAF					
40403 - DSS Entitlements	2,860,326	2,278,615	1,848,310	2,275,000	2,275,000
40403.CAN - DSS Entitlements, Cancellations	-39,414	0	-11,225	0	0
***** Account Total:	5,175,053	4,678,615	3,614,375	4,675,000	4,675,000
6119 Child Care					
0000 Core Program					
40403 - DSS Entitlements	6,191,086	5,750,000	5,024,223	5,750,000	5,250,000
40403.CAN - DSS Entitlements, Cancellations	-4,554	0	-9,033	0	0
40403.FNP - DSS Entitlements, Federal Non-Participating	452,292	389,610	414,998	659,020	659,020
40403.IL - DSS Entitlements, Independent Living	2,920	0	4,298	0	0
***** Account Total:	6,641,744	6,139,610	5,434,486	6,409,020	5,909,020
6123 Juvenile Delinquent					
0000 Core Program					
40403 - DSS Entitlements	652,967	300,000	511,853	400,000	400,000
40403.IL - DSS Entitlements, Independent Living	2,107	0	631	0	0
***** Account Total:	655,074	300,000	512,484	400,000	400,000
6129 State Training School					
0000 Core Program					
40403 - DSS Entitlements	182,567	146,536	-196,275	376,745	376,745
***** Account Total:	182,567	146,536	-196,275	376,745	376,745
6140 Safety Net					
0000 Core Program					
40403.ADJ - DSS Entitlements, Adjustments	-17,280	0	-7,740	0	0
40403.CAN - DSS Entitlements, Cancellations	-80,380	0	-62,629	0	0
40403.DIR - DSS Entitlements, Direct	1,318,784	1,345,000	955,666	1,250,000	1,250,000
40403.IND - DSS Entitlements, Indirect	3,670,429	3,500,000	3,579,802	3,400,000	3,400,000
40403.NR - DSS Entitlements, Non-Reimbursable	17,280	0	12,936	0	0
***** Account Total:	4,908,833	4,845,000	4,478,035	4,650,000	4,650,000
6141 Home Energy Assistance					

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
0000 Core Program					
40403 - DSS Entitlements	25,367	30,000	24,730	30,000	30,000
0020 Administrative Overhead					
11000 - Full Time Wages	123,385	121,847	105,243	145,958	145,958
12000 - Part Time Wages	29,851	38,916	20,988	63,844	63,844
13000 - Overtime	386	0	5,651	0	0
14000 - Pay-in-Lieu of Benefit Hours	0	18,023	0	0	0
47001 - Postage	3,827	3,500	1,890	3,500	3,500
47002 - Office Supplies	179	0	251	0	0
48308 - HEAP - Aging	34,000	34,000	34,000	34,000	34,000
81000 - FICA	13,787	13,688	9,511	16,060	16,060
82000 - Retirement	25,298	24,047	20,477	22,577	22,577
83000 - Health Insurance	30,739	26,766	35,145	46,409	46,409
84000 - Dental Insurance	660	472	522	1,071	1,071
85000 - Workers Compensation	3,546	3,583	3,583	1,823	1,823
***** Account Total:	291,025	314,842	261,991	365,242	365,242
6142 Emergency Aid for Adults					
0000 Core Program					
40403.CAN - DSS Entitlements, Cancellations	-3,230	0	-837	0	0
40403.DIR - DSS Entitlements, Direct	1,080	0	350	0	0
40403.IND - DSS Entitlements, Indirect	79,845	100,000	56,453	86,000	86,000
***** Account Total:	77,695	100,000	55,966	86,000	86,000
6151 FFFS and Employment Services					
0000 Core Program					
11000 - Full Time Wages	154,299	155,504	117,761	109,843	109,843
13000 - Overtime	1,303	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	0	3,851	0	6,409	6,409
41607.03 - Contracted Services, DSS, Greater Olean OJT	66,291	100,000	29,731	100,000	100,000
41607.05 - Contracted Services, DSS, Catholic Charities Kinship	68,000	0	0	0	0
41607.07 - Contracted Services, DSS, Catholic Charities PINS	50,232	0	0	0	0
41607.09 - Contracted Services, DSS, Participant Training	23,621	20,000	24,022	20,000	20,000
41607.16 - Contracted Services, DSS, YMCA Y-Wait	4,025	10,350	10,005	10,350	10,350
41607.28 - Contracted Services, DSS, Fathers Group	18,900	18,900	14,175	18,900	18,900
43001 - Fleet Maintenance	21,310	19,407	10,739	22,227	22,227

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
46108 - Cellular Phone Charges	1,125	1,125	844	937	937
47050 - Work Crew Supplies	367	2,500	0	1,500	1,500
48312 - Youth Court - Youth Bureau	103,365	107,891	48,230	109,878	109,878
81000 - FICA	11,426	12,193	8,637	8,896	8,896
82000 - Retirement	23,083	25,367	18,939	16,329	16,329
83000 - Health Insurance	24,810	27,616	21,928	29,622	29,622
84000 - Dental Insurance	660	658	521	658	658
85000 - Workers Compensation	2,147	2,047	2,047	1,846	1,846
6202 Enhanced Drug/Alc Intervention					
41228 - Intensive Case Management	70,298	71,704	57,910	72,421	72,421
***** Account Total:	645,262	579,113	365,489	529,816	529,816
6152 TANF Youth					
0000 Core Program					
11000 - Full Time Wages	140,693	81,233	67,626	96,895	96,895
13000 - Overtime	0	0	5	0	0
14000 - Pay-in-Lieu of Benefit Hours	0	12,015	20,533	61	61
40405 - Job Training	134,015	186,437	165,115	178,899	178,899
41210 - Accounting Services	1,062	1,000	994	1,000	1,000
41603 - Contracted Services	0	0	668	0	0
46102 - Employee Mileage Reimbursements	934	1,000	1,121	1,250	1,250
46108 - Cellular Phone Charges	0	100	0	100	100
47001 - Postage	365	500	269	300	300
47002 - Office Supplies	0	350	0	350	350
81000 - FICA	7,827	7,138	6,428	7,429	7,429
82000 - Retirement	15,924	12,631	10,142	16,315	16,315
83000 - Health Insurance	19,334	17,845	16,954	24,951	24,951
84000 - Dental Insurance	425	315	312	561	561
85000 - Workers Compensation	1,244	1,258	1,258	1,669	1,669
***** Account Total:	321,823	321,822	291,425	329,780	329,780
6153 TANF PINS Diversion					
0000 Core Program					
41607.07 - Contracted Services, DSS, Catholic Charities PINS	121,385	121,385	121,385	121,385	121,385
***** Account Total:	121,385	121,385	121,385	121,385	121,385
6154 Comm Solutions Transportation					
0000 Core Program					

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
41607.22 - Contracted Services, DSS, Fixed Route Bus	25,000	25,000	25,000	25,000	25,000
48104 - Gas Cards	4,050	5,000	3,700	5,000	5,000
***** Account Total:	29,050	30,000	28,700	30,000	30,000
6158 Non-Residential Dom Violence					
0000 Core Program					
41603 - Contracted Services	26,053	28,400	24,669	29,457	29,457
***** Account Total:	26,053	28,400	24,669	29,457	29,457
6160 CAPTA Grant					
0000 Core Program					
11000 - Full Time Wages	54,786	49,461	58,094	44,357	44,357
13000 - Overtime	46	0	20	0	0
14000 - Pay-in-Lieu of Benefit Hours	154	0	0	0	0
46102 - Employee Mileage Reimbursements	0	0	0	92	92
81000 - FICA	2,069	3,785	4,178	3,395	3,395
82000 - Retirement	4,200	6,720	11,940	9,655	9,655
83000 - Health Insurance	7,922	9,995	14,666	11,656	11,656
84000 - Dental Insurance	125	176	254	193	193
85000 - Workers Compensation	699	592	592	652	652
***** Account Total:	70,001	70,729	89,744	70,000	70,000
6161 Safe Harbor Grant					
0000 Core Program					
41603 - Contracted Services	30,170	16,949	3,112	16,949	16,949
***** Account Total:	30,170	16,949	3,112	16,949	16,949
6163 Housing Assistance					
0000 Core Program					
41603 - Contracted Services	308,032	282,026	273,820	322,948	322,948
***** Account Total:	308,032	282,026	273,820	322,948	322,948
6164 Adult Protective Service (ARPA)					
0000 Core Program					
40403 - DSS Entitlements	31,253	0	0	0	0
***** Account Total:	31,253	0	0	0	0
7330 Electronic Monitoring					
0000 Core Program					
11000 - Full Time Wages	22,888	0	3,055	0	0
13000 - Overtime	1,842	0	31	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
41413 - Electronic Monitoring	4,412	0	0	0	0
43002 - Telephone Shared Service	331	0	0	0	0
43003 - Information Services Shared Service	2,768	0	0	0	0
43004 - Insurance Shared Service	1,259	0	0	0	0
43005 - Records Management Shared Service	949	0	0	0	0
46102 - Employee Mileage Reimbursements	77	0	0	0	0
46108 - Cellular Phone Charges	375	0	0	0	0
81000 - FICA	1,837	0	226	0	0
82000 - Retirement	3,293	0	602	0	0
83000 - Health Insurance	2,020	0	411	0	0
84000 - Dental Insurance	82	0	15	0	0
85000 - Workers Compensation	455	0	0	0	0
***** Account Total:	42,588	0	4,340	0	0
7331 Non-Secure Detention					
0000 Core Program					
11000 - Full Time Wages	72,798	0	9,166	0	0
13000 - Overtime	5,527	0	94	0	0
14000 - Pay-in-Lieu of Benefit Hours	411	0	0	0	0
41601 - Transportation	3,918	0	0	0	0
43002 - Telephone Shared Service	150	0	0	0	0
43003 - Information Services Shared Service	4,357	0	0	0	0
43004 - Insurance Shared Service	1,152	0	0	0	0
43005 - Records Management Shared Service	457	0	0	0	0
46102 - Employee Mileage Reimbursements	1,325	0	0	0	0
46108 - Cellular Phone Charges	375	0	0	0	0
47049 - Clients Miscellaneous Expense	25	0	0	0	0
81000 - FICA	5,837	0	678	0	0
82000 - Retirement	10,671	0	1,806	0	0
83000 - Health Insurance	7,371	0	1,233	0	0
84000 - Dental Insurance	264	0	45	0	0
85000 - Workers Compensation	1,167	0	0	0	0
***** Account Total:	115,805	0	13,022	0	0
Departmental Appropriation:	67,456,825	64,238,679	50,056,293	65,526,676	66,868,474

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
---------- DEPARTMENTAL SUMMARY ----------					
Departmental Appropriation:	67,456,825	64,238,679	50,056,293	65,526,676	66,868,474
Departmental Revenue:	32,551,402	30,788,655	17,197,800	31,189,709	31,659,478
Departmental Net Levy:	34,905,423	33,450,024	32,858,493	34,336,967	35,208,996

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 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	189,772	161,825	62,932	142,530	142,530
6312 WIA Title I Dislocated					
4791.03 - Federal Aid, Workforce Investment Act, WIA Title I Dislocated	180,484	161,385	93,746	159,827	159,827
6321 WIA Title I Youth Program					
4791.04 - Federal Aid, Workforce Investment Act, WIA Title I Youth	198,334	199,194	117,387	193,114	193,114
***** Account Total:	568,590	522,404	274,065	495,471	495,471
Departmental Revenue:	568,590	522,404	274,065	495,471	495,471
Appropriation					
6290 Workforce Innov &Opportunity Act					
6301 WIA Administration					
11000 - Full Time Wages	0	0	11,073	0	0
13000 - Overtime	0	0	80	0	0
44101 - Telephone	35	0	-385	0	0
45310 - Copy Machine Lease	19	0	-33	0	0
81000 - FICA	0	0	799	0	0
82000 - Retirement	0	0	2,654	0	0
83000 - Health Insurance	-233	0	4,329	0	0
84000 - Dental Insurance	-2	0	98	0	0
6311 WIA Title I Adult					
11000 - Full Time Wages	97,990	103,728	65,630	87,384	87,384
13000 - Overtime	376	0	2,568	0	0
14000 - Pay-in-Lieu of Benefit Hours	243	0	0	0	0
20006 - Computer Equipment/Software	0	5,000	1,999	4,500	4,500
40404.01 - WIA Entitlements, Education	38,190	0	0	0	0
40404.03 - WIA Entitlements, Client Supportive	1,112	0	0	0	0
43002 - Telephone Shared Service	964	1,092	166	1,124	1,124
43003 - Information Services Shared Service	4,462	4,683	1,719	6,172	6,172
43004 - Insurance Shared Service	1,217	1,230	326	1,370	1,370
44101 - Telephone	1,078	1,000	957	1,074	1,074
45310 - Copy Machine Lease	158	350	176	300	300
45401 - Small Equipment/Tools	0	0	129	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
46102 - Employee Mileage Reimbursements	0	102	0	0	0
47001 - Postage	407	150	197	300	300
47002 - Office Supplies	0	1,450	0	1,450	1,450
81000 - FICA	8,030	7,938	4,981	6,687	6,687
82000 - Retirement	14,143	17,897	9,468	15,735	15,735
83000 - Health Insurance	22,576	16,278	13,696	15,940	15,940
84000 - Dental Insurance	557	588	338	494	494
85000 - Workers Compensation	1,127	339	339	0	0
6312 WIA Title I Dislocated					
11000 - Full Time Wages	99,430	97,497	65,606	90,978	90,978
13000 - Overtime	325	0	2,568	0	0
14000 - Pay-in-Lieu of Benefit Hours	243	0	0	0	0
20006 - Computer Equipment/Software	0	2,500	0	3,500	3,500
40404.01 - WIA Entitlements, Education	20,100	0	0	0	0
40404.03 - WIA Entitlements, Client Supportive	1,754	0	0	0	0
43002 - Telephone Shared Service	964	1,093	166	1,124	1,124
43003 - Information Services Shared Service	4,463	4,683	1,176	6,172	6,172
43004 - Insurance Shared Service	1,218	1,231	326	1,370	1,370
44101 - Telephone	1,510	2,500	919	1,250	1,250
45310 - Copy Machine Lease	220	650	169	650	650
46101 - Employee Meal Reimbursements	0	150	0	150	150
46102 - Employee Mileage Reimbursements	0	500	0	500	500
46103 - Employee Other Travel Expenses	0	200	0	200	200
47001 - Postage	785	2,000	195	2,000	2,000
47002 - Office Supplies	0	1,500	0	1,536	1,536
47008 - Publications/Instructional Materials	0	792	0	800	800
81000 - FICA	8,102	7,462	4,980	6,962	6,962
82000 - Retirement	14,428	13,164	9,468	12,840	12,840
83000 - Health Insurance	23,053	23,426	13,693	26,911	26,911
84000 - Dental Insurance	562	558	338	527	527
85000 - Workers Compensation	1,260	1,479	1,479	2,357	2,357
6321 WIA Title I Youth Program					
11000 - Full Time Wages	81,378	74,329	45,657	80,199	80,199
13000 - Overtime	134	0	91	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
14000 - Pay-in-Lieu of Benefit Hours	243	0	0	0	0
40404.01 - WIA Entitlements, Education	0	6,000	0	4,500	4,500
40404.03 - WIA Entitlements, Client Supportive	2,881	5,000	2,666	2,893	2,893
40404.08 - WIA Entitlements, Participant Incentives	0	2,500	0	2,500	2,500
40405 - Job Training	57,617	55,000	51,965	56,401	56,401
41233 - Professional Services	2,115	2,000	2,557	2,500	2,500
43002 - Telephone Shared Service	963	1,093	660	1,124	1,124
43003 - Information Services Shared Service	4,462	4,683	3,563	6,172	6,172
43004 - Insurance Shared Service	1,217	1,231	447	1,370	1,370
44101 - Telephone	1,156	1,500	1,065	1,500	1,500
45310 - Copy Machine Lease	169	350	189	350	350
47001 - Postage	614	733	117	735	735
81000 - FICA	5,895	5,690	3,209	6,138	6,138
82000 - Retirement	14,261	13,971	9,842	11,321	11,321
83000 - Health Insurance	22,943	23,707	16,032	13,978	13,978
84000 - Dental Insurance	472	428	285	463	463
85000 - Workers Compensation	1,206	979	979	970	970
***** Account Total:	568,592	522,404	361,711	495,471	495,471
Departmental Appropriation:	568,592	522,404	361,711	495,471	495,471

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

Departmental Appropriation:	568,592	522,404	361,711	495,471	495,471
Departmental Revenue:	568,590	522,404	274,065	495,471	495,471
Departmental Net Levy:	2	0	87,646	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
642 Econ Dev, Planning & Tourism					
Revenue					
6420 Economic Development					
0000 Core Program					
1113 - Tax On Hotel Room Occupancy	1,749,429	1,700,000	1,381,959	1,900,000	1,900,000
1289.03 - Other General Departmental Income, Land Bank Services	25,000	25,000	25,000	25,000	25,000
1342 - IS Reimbursement Web Services	27,145	28,061	28,061	29,319	29,319
1359 - Loan Administration Fee	500	500	0	500	500
1365 - Snowmobile Grant Administration	5,335	3,000	0	2,000	2,000
1376.01 - Grant Administration, RAISE Grant	18,523	37,489	0	50,000	50,000
1989.01 - Other Economic Assistance & Opportunity, I-86 Brochure Distribution	1,000	3,000	500	3,000	3,000
6410 I Love NY Matching Funds					
1362 - Cattaraugus County I Love NY Matching Funds	49,083	55,000	49,350	55,000	55,000
1989.02 - Other Economic Assistance & Opportunity, I Love NY Matching Funds F	3,392	15,000	49,289	15,000	15,000
3715 - State Aid, Tourism Promotion	49,083	55,000	49,350	55,000	55,000
6415 RAISE Grant					
4989.06 - Federal Aid, Other, RAISE Grant	687,206	2,379,762	287,052	2,600,000	2,600,000
4989.07 - Federal Aid, Other, RAISE Grant Administration	51,955	100,642	24,826	111,200	111,200
***** Account Total:	2,667,651	4,402,454	1,895,387	4,846,019	4,846,019
6422 Loan Programs					
6424 HUD					
2701.02 - Refunds of Prior Years' Expenditures, Loan Repayments	1,800	351,681	1,500	353,031	353,031
6427 NYS CDBG Housing Replacement					
1989.11 - Other Economic Assistance & Opportunity, CDBG Recapture	0	0	17,852	0	0
6429 OCR Microenterprise Grant					
3789.04 - State Aid, Other Economic Assistance And Opportunity, OCR Microent	0	300,000	48,695	206,888	206,888
***** Account Total:	1,800	651,681	68,047	559,919	559,919
7550 Celebrations					
0000 Core Program					
3889.04 - State Aid, Other Culture And Recreation, America 250 Grant	0	0	13,500	0	0
***** Account Total:	0	0	13,500	0	0
8020 Planning					
0000 Core Program					
1365 - Snowmobile Grant Administration	0	0	0	4,000	4,000
1376.01 - Grant Administration, RAISE Grant	31,248	50,000	0	50,000	50,000

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
3902.04 - State Aid, Planning Studies, Brownfield Opportunity Grant	0	198,000	0	108,000	108,000
***** Account Total:	31,248	248,000	0	162,000	162,000
Departmental Revenue:	2,700,699	5,302,135	1,976,934	5,567,938	5,567,938
Appropriation					
0000 Unallocated					
0000 Core Program					
43006 - Maintenance Shared Service	0	0	3,133	0	0
***** Account Total:	0	0	3,133	0	0
6420 Economic Development					
0000 Core Program					
11000 - Full Time Wages	457,887	450,361	365,526	452,577	452,577
13000 - Overtime	20,694	20,000	11,405	18,000	18,000
14000 - Pay-in-Lieu of Benefit Hours	12,155	8,681	4,953	13,635	13,635
20006 - Computer Equipment/Software	1,620	0	0	0	0
20008 - Tools and Equipment	8,840	0	0	0	0
40806 - I Love NY Matching Funds	49,083	55,000	49,350	55,000	55,000
40816 - Economic Development Incentive	25,000	100,000	0	100,000	100,000
41233 - Professional Services	0	15,000	0	15,000	10,000
41602 - I-86 Tourism Support	1,096	3,000	734	3,000	3,000
41611 - Consultant Services	8,000	10,000	0	15,000	10,000
43002 - Telephone Shared Service	1,133	1,102	333	1,136	1,136
43003 - Information Services Shared Service	13,938	12,999	5,975	11,849	11,849
43004 - Insurance Shared Service	5,918	5,625	2,787	5,830	5,830
43005 - Records Management Shared Service	1,056	1,000	710	889	889
43006 - Maintenance Shared Service	19,735	23,315	15,345	23,758	23,758
44101 - Telephone	835	850	581	860	860
44205 - Booth Rental	965	1,500	1,035	2,000	2,000
45203 - Software Licenses and Maintenance	7,739	2,500	2,222	7,500	7,500
45305 - Leased Vehicle and Gas Charges	718	750	460	750	750
45310 - Copy Machine Lease	25	25	0	25	25
45401 - Small Equipment/Tools	2,570	0	0	0	0
46101 - Employee Meal Reimbursements	758	800	420	800	800
46102 - Employee Mileage Reimbursements	4,638	9,000	3,366	9,000	7,000
46103 - Employee Other Travel Expenses	2,823	3,500	1,888	3,500	3,500
46106 - Training	1,200	2,500	1,771	2,500	2,000

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
46108 - Cellular Phone Charges	1,540	1,400	1,001	1,400	1,400
47001 - Postage	984	1,500	1,148	1,500	1,500
47002 - Office Supplies	911	1,200	801	1,200	1,000
47006 - Operating Supplies	7,457	7,500	5,051	7,500	7,500
47007 - Printing	3,735	4,000	315	4,000	4,000
47008 - Publications/Instructional Materials	0	100	0	100	0
48001 - Advertising	703	1,000	484	1,000	1,000
48002 - Dues	1,100	1,150	1,150	1,375	1,375
48305 - Occupancy Tax Audit Services	87,471	85,000	0	95,000	95,000
81000 - FICA	35,715	36,653	27,716	37,049	37,049
82000 - Retirement	79,841	85,490	68,188	90,495	90,495
83000 - Health Insurance	99,881	115,048	91,355	131,151	131,151
84000 - Dental Insurance	1,744	1,754	1,404	1,754	1,754
85000 - Workers Compensation	7,902	6,570	6,570	6,100	6,100
6410 I Love NY Matching Funds					
47001 - Postage	30,277	35,000	40,148	40,000	40,000
48001 - Advertising	12,988	27,500	0	16,500	16,500
48226 - Collateral - Travel Guide	56,630	60,000	57,895	65,000	65,000
48227 - Transferred to Region	1,664	2,500	3,212	3,500	3,500
6415 RAISE Grant					
20008 - Tools and Equipment	1,999	0	0	0	0
41233 - Professional Services	687,206	2,379,762	701,667	2,600,000	2,600,000
46102 - Employee Mileage Reimbursements	11	1,940	16	1,200	1,200
47002 - Office Supplies	174	1,463	0	1,500	1,500
47007 - Printing	0	3,000	0	3,000	3,000
48001 - Advertising	0	2,250	0	3,000	3,000
48003 - Meeting Expenses	0	4,500	320	2,500	2,500
48335 - Grant Administration	49,771	87,489	0	100,000	100,000
***** Account Total:	1,818,130	3,681,277	1,477,302	3,958,433	3,945,633
6422 Loan Programs					
6424 HUD					
40804 - Microenterprise Loan Program	0	351,181	0	352,531	352,531
48320 - Loan Administration	500	500	0	500	500
6429 OCR Microenterprise Grant					

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
40820 - OCR Microenterprise Grant Program	0	300,000	48,695	206,888	206,888
***** Account Total:	500	651,681	48,695	559,919	559,919
7550 Celebrations					
0000 Core Program					
20008 - Tools and Equipment	0	0	1,749	0	0
41603 - Contracted Services	0	0	1,500	0	0
45401 - Small Equipment/Tools	0	0	5,252	0	0
47006 - Operating Supplies	0	0	5,075	0	0
48001 - Advertising	0	0	1,424	0	0
***** Account Total:	0	0	15,000	0	0
8020 Planning					
0000 Core Program					
11000 - Full Time Wages	155,119	152,556	109,646	148,814	148,814
13000 - Overtime	8,865	8,000	3,431	8,000	8,000
14000 - Pay-in-Lieu of Benefit Hours	0	0	1,580	0	0
41426 - Ag and Farmland Implementation	0	10,000	0	10,000	10,000
41611 - Consultant Services	0	223,000	60,000	20,000	128,000
43002 - Telephone Shared Service	756	735	222	758	758
43003 - Information Services Shared Service	9,293	8,666	3,984	7,900	7,900
43004 - Insurance Shared Service	3,946	3,750	1,858	3,886	3,886
43005 - Records Management Shared Service	1,060	1,072	761	925	925
43006 - Maintenance Shared Service	13,157	15,544	10,230	15,838	15,838
44101 - Telephone	304	325	211	325	325
45203 - Software Licenses and Maintenance	802	0	0	850	850
45305 - Leased Vehicle and Gas Charges	0	500	0	500	0
45310 - Copy Machine Lease	25	25	0	25	25
46101 - Employee Meal Reimbursements	241	800	-120	750	500
46102 - Employee Mileage Reimbursements	568	2,000	1,080	2,000	1,500
46103 - Employee Other Travel Expenses	0	1,000	0	1,500	0
46106 - Training	490	1,000	755	1,500	1,000
46108 - Cellular Phone Charges	406	0	0	0	0
47001 - Postage	3,306	300	387	500	500
47002 - Office Supplies	129	500	378	500	500
47006 - Operating Supplies	1,749	3,000	620	3,000	2,000

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
47007 - Printing	0	200	0	200	200
47008 - Publications/Instructional Materials	195	250	195	250	250
48002 - Dues	400	832	732	820	820
81000 - FICA	11,995	12,285	8,398	11,999	11,999
82000 - Retirement	23,271	24,274	16,966	25,139	25,139
83000 - Health Insurance	31,286	31,567	25,506	34,885	34,885
84000 - Dental Insurance	538	494	394	823	823
85000 - Workers Compensation	1,130	2,141	2,141	1,946	1,946
***** Account Total:	269,031	504,816	249,355	303,633	407,383
Departmental Appropriation:	2,087,661	4,837,774	1,793,485	4,821,985	4,912,935

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

Departmental Appropriation:	2,087,661	4,837,774	1,793,485	4,821,985	4,912,935
Departmental Revenue:	2,700,699	5,302,135	1,976,934	5,567,938	5,567,938
Departmental Net Levy:	-613,038	-464,361	-183,449	-745,953	-655,003

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
643 Economic Development Council					
Appropriation					
8025 Joint Planning Board					
0000 Core Program					
42032 - Southern Tier West	24,970	24,970	18,728	25,469	24,970
***** Account Total:	24,970	24,970	18,728	25,469	24,970
Departmental Appropriation:	24,970	24,970	18,728	25,469	24,970

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

Departmental Appropriation:	24,970	24,970	18,728	25,469	24,970
Departmental Revenue:	0	0	0	0	0
Departmental Net Levy:	24,970	24,970	18,728	25,469	24,970

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 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	246,130	0	77,422	0	0
3889.01A - State Aid, Other Culture And Recreation, Snowmobile Trail Grant Ad	5,922	0	7,281	7,200	7,200
***** Account Total:	252,052	0	84,703	7,200	7,200
Departmental Revenue:	252,052	0	84,703	7,200	7,200
Appropriation					
7180 Special Recreational Facilities					
0000 Core Program					
42037 - Cattaraugus County Federation of Snowmobile Clubs	246,130	0	77,422	0	0
48325 - Economic Development Administration	5,922	0	0	6,000	7,200
***** Account Total:	252,052	0	77,422	6,000	7,200
Departmental Appropriation:	252,052	0	77,422	6,000	7,200
---------- DEPARTMENTAL SUMMARY ----------					
Departmental Appropriation:	252,052	0	77,422	6,000	7,200
Departmental Revenue:	252,052	0	84,703	7,200	7,200
Departmental Net Levy:	0	0	-7,281	-1,200	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
645 Tourism Contract Agencies					
Appropriation					
6410 Tourism Promotion					
0000 Core Program					
42101 - Ellicottville Chamber of Commerce	143,942	159,236	159,236	170,517	170,517
42102 - Greater Olean, Inc.	71,315	81,015	40,508	86,754	86,754
42103 - Salamanca Chamber of Commerce	35,354	39,111	39,111	41,881	41,881
48501 - Tourism Advertising	138,579	186,240	100,759	199,435	199,435
***** Account Total:	389,190	465,602	339,614	498,587	498,587
Departmental Appropriation:	389,190	465,602	339,614	498,587	498,587

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

Departmental Appropriation:	389,190	465,602	339,614	498,587	498,587
Departmental Revenue:	0	0	0	0	0
Departmental Net Levy:	389,190	465,602	339,614	498,587	498,587

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
651 Veterans					
Revenue					
6510 Veterans Service					
0000 Core Program					
3710 - State Aid, Veterans Service Agencies	25,000	25,000	25,000	25,000	25,000
***** Account Total:	25,000	25,000	25,000	25,000	25,000
Departmental Revenue:	25,000	25,000	25,000	25,000	25,000
Appropriation					
6510 Veterans Service					
0000 Core Program					
11000 - Full Time Wages	158,865	127,257	101,746	132,105	132,105
12000 - Part Time Wages	0	24,108	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	3,762	4,730	0	3,213	3,213
41620 - Cemetery Maintenance Contract	10,861	11,080	11,078	11,302	11,302
43002 - Telephone Shared Service	755	783	237	807	807
43003 - Information Services Shared Service	5,973	5,132	2,359	4,570	4,570
43004 - Insurance Shared Service	2,815	2,857	1,415	2,583	2,583
43005 - Records Management Shared Service	2,902	2,842	2,017	2,360	2,360
43006 - Maintenance Shared Service	8,830	8,678	6,156	9,036	9,036
44101 - Telephone	543	475	381	475	475
45203 - Software Licenses and Maintenance	1,350	1,500	1,485	1,500	1,500
45310 - Copy Machine Lease	117	100	87	100	100
46102 - Employee Mileage Reimbursements	1,961	2,250	1,122	2,500	2,500
47001 - Postage	273	200	153	200	200
47002 - Office Supplies	345	500	754	750	1,000
47007 - Printing	46	50	0	50	50
48002 - Dues	80	40	0	40	40
81000 - FICA	11,921	11,945	7,355	10,354	10,354
82000 - Retirement	22,715	23,868	16,321	22,271	22,271
83000 - Health Insurance	30,987	34,637	27,631	39,820	39,820
84000 - Dental Insurance	659	658	525	658	658
85000 - Workers Compensation	2,628	2,481	2,481	1,930	1,930
***** Account Total:	268,388	266,171	183,303	246,624	246,874
Departmental Appropriation:	268,388	266,171	183,303	246,624	246,874

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
---------- DEPARTMENTAL SUMMARY ----------					
Departmental Appropriation:	268,388	266,171	183,303	246,624	246,874
Departmental Revenue:	25,000	25,000	25,000	25,000	25,000
Departmental Net Levy:	243,388	241,171	158,303	221,624	221,874

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
677 Aging					
Revenue					
6701 Wellness In Nutrition Program					
0000 Core Program					
2705.23 - Gifts And Donations, Aging Services	1,407	1,500	1,349	1,500	1,500
3772.01 - State Aid, Programs For Aging, Wellness In Nutrition Program	314,703	315,902	80,503	334,946	334,946
0020 Administrative Overhead					
1972.32 - Contributions Programs For The Aging, WIN - Nutrition Counseling	60,494	56,949	57,241	73,285	73,285
6901 Allegany					
1972.16 - Contributions Programs For The Aging, Wellness In Nutrition LTTSC	3,724	4,560	1,396	2,812	2,812
1972.25 - Contributions Programs For The Aging, MLTC	0	96	24	29	29
2655.08 - Sales, Other, Meal Payment WNYICC	338	338	0	0	0
6903 Delevan					
1972.16 - Contributions Programs For The Aging, Wellness In Nutrition LTTSC	4,348	3,914	1,320	2,052	2,052
1972.25 - Contributions Programs For The Aging, MLTC	5,904	5,144	3,824	8,531	8,531
2655.08 - Sales, Other, Meal Payment WNYICC	1,246	1,246	0	0	0
6904 Ellicottville					
1972.16 - Contributions Programs For The Aging, Wellness In Nutrition LTTSC	3,895	2,413	1,074	3,173	3,173
6905 Franklinville					
1972.16 - Contributions Programs For The Aging, Wellness In Nutrition LTTSC	3,468	1,454	1,957	3,772	3,772
1972.25 - Contributions Programs For The Aging, MLTC	3,944	3,912	2,216	4,579	4,579
6912 South Dayton					
2655.08 - Sales, Other, Meal Payment WNYICC	0	364	0	0	0
6913 West Valley					
1972.25 - Contributions Programs For The Aging, MLTC	2,672	1,672	1,280	3,221	3,221
2655.08 - Sales, Other, Meal Payment WNYICC	0	294	0	0	0
***** Account Total:	406,143	399,758	152,184	437,900	437,900
6702 IIIC1 Program					
0000 Core Program					
2705.23 - Gifts And Donations, Aging Services	48	100	0	100	100
4772.01 - Federal Aid, Programs For Aging, IIIC1	138,667	134,913	1,472	134,913	134,913
0020 Administrative Overhead					
1972.33 - Contributions Programs For The Aging, IIIC1 - Nutrition Counseling	6,930	7,048	5,455	7,250	7,250
6906 Gowanda					
1972.17 - Contributions Programs For The Aging, IIIC1 LTTSC	9,347	8,104	4,921	8,807	8,807

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
***** Account Total:	154,992	150,165	11,848	151,070	151,070
6703 IIIC2 Program					
0000 Core Program					
2705.23 - Gifts And Donations, Aging Services	2,374	2,500	2,606	2,800	2,800
4772.02 - Federal Aid, Programs For Aging, IIIC2	94,372	91,858	982	91,858	91,858
0020 Administrative Overhead					
1972.34 - Contributions Programs For The Aging, IIIC2 - Nutrition Counseling	57,204	57,262	36,008	55,177	55,177
6902 Cattaraugus					
1972.25 - Contributions Programs For The Aging, MLTC	5,664	5,712	4,664	6,745	6,745
2655.08 - Sales, Other, Meal Payment WNYICC	0	294	0	0	0
6906 Gowanda					
1972.18 - Contributions Programs For The Aging, IIIC2 LTTSC	-8	532	95	0	0
1972.25 - Contributions Programs For The Aging, MLTC	5,146	1,741	2,904	5,501	5,501
2655.08 - Sales, Other, Meal Payment WNYICC	0	1,022	0	0	0
6907 Little Valley					
1972.18 - Contributions Programs For The Aging, IIIC2 LTTSC	0	133	0	0	0
1972.25 - Contributions Programs For The Aging, MLTC	80	80	0	0	0
6908 Olean					
1972.18 - Contributions Programs For The Aging, IIIC2 LTTSC	29,000	28,367	16,196	28,510	28,510
1972.25 - Contributions Programs For The Aging, MLTC	11,304	14,456	4,533	10,878	10,878
2655.08 - Sales, Other, Meal Payment WNYICC	952	1,720	0	0	0
6909 Portville					
1972.18 - Contributions Programs For The Aging, IIIC2 LTTSC	5,833	6,194	2,755	5,045	5,045
1972.25 - Contributions Programs For The Aging, MLTC	3,448	5,248	1,256	2,888	2,888
6910 Randolph					
1972.25 - Contributions Programs For The Aging, MLTC	3,696	4,448	1,872	3,620	3,620
2655.08 - Sales, Other, Meal Payment WNYICC	0	294	0	0	0
6911 Salamanca					
1972.18 - Contributions Programs For The Aging, IIIC2 LTTSC	7,280	6,489	5,728	9,510	9,510
1972.25 - Contributions Programs For The Aging, MLTC	6,144	6,960	4,928	6,973	6,973
2655.08 - Sales, Other, Meal Payment WNYICC	0	588	0	0	0
***** Account Total:	232,489	235,898	84,527	229,505	229,505
6704 NSIP-Nut'n Svc Incent Program					
0000 Core Program					

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
4772.03 - Federal Aid, Programs For Aging, NSIP-Nut'n Svc Incent Prog	59,345	72,900	-17,691	72,614	72,614
***** Account Total:	59,345	72,900	-17,691	72,614	72,614
6705 Congregate Services Initiative					
0000 Core Program					
3772.02 - State Aid, Programs For Aging, Congregate Services Initiative	1,760	1,799	469	1,799	1,799
***** Account Total:	1,760	1,799	469	1,799	1,799
6706 Title IIID					
0000 Core Program					
1972.30 - Contributions Programs For The Aging, IIID	0	0	125	200	200
4772.04 - Federal Aid, Programs For Aging, Title IIID	6,348	6,411	0	6,411	6,411
***** Account Total:	6,348	6,411	125	6,611	6,611
6709 Foundations for Change Meals					
0000 Core Program					
1972.21 - Contributions Programs For The Aging, Meals	1,440	0	0	0	0
4772.15 - Federal Aid, Programs For Aging, CACFP-Child/Adult Care Food	6,878	0	0	0	0
***** Account Total:	8,318	0	0	0	0
6721 IIIB Program					
0000 Core Program					
1972.07 - Contributions Programs For The Aging, IIIB	3,985	4,644	3,505	5,608	5,608
1972.08 - Contributions Programs For The Aging, Senior Gala	1,700	2,500	0	0	0
4772.07 - Federal Aid, Programs For Aging, IIIB	71,241	80,446	782	80,446	80,446
***** Account Total:	76,926	87,590	4,287	86,054	86,054
6722 EISEP Grant					
0000 Core Program					
1972.09 - Contributions Programs For The Aging, EISEP	315	500	592	816	816
1972.10 - Contributions Programs For The Aging, EISEP Cost Share	1,310	2,095	84	500	500
3772.04 - State Aid, Programs For Aging, EISEP	269,984	266,871	63,741	253,589	253,589
***** Account Total:	271,609	269,466	64,417	254,905	254,905
6723 HIICA Program					
0000 Core Program					
1972.24 - Contributions Programs For The Aging, HIICAP	40	180	774	1,400	1,400
4772.08 - Federal Aid, Programs For Aging, Health Insurance Counseling	25,513	34,043	8,530	34,155	34,155
***** Account Total:	25,553	34,223	9,304	35,555	35,555
6725 IIIE Family Caregiver Support					
0000 Core Program					

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
1972.26 - Contributions Programs For The Aging, Adult Day Services	120	500	0	500	500
4772.11 - Federal Aid, Programs For Aging, Family Caregiver Support	45,566	45,954	543	45,954	45,954
***** Account Total:	45,686	46,454	543	46,454	46,454
6726 Caregiver Support Grant					
0000 Core Program					
2705 - Gifts And Donations	0	0	100	0	0
3772.05 - State Aid, Programs For Aging, Caregiver	17,781	19,611	2,876	19,611	19,611
***** Account Total:	17,781	19,611	2,976	19,611	19,611
6727 Alzheimer's Caregiver Support					
0000 Core Program					
3772.19 - State Aid, Programs For Aging, Alzheimer's Caregiver Support	121,371	125,000	73,538	121,723	121,723
***** Account Total:	121,371	125,000	73,538	121,723	121,723
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	200	125	200	200	200
3772.06 - State Aid, Programs For Aging, AAA Transportation	5,717	5,600	1,419	5,600	5,600
***** Account Total:	5,917	5,725	1,619	5,800	5,800
6731 NYConnects					
4395 Opioid Abatement					
1378.A - DCS Reimbursement Opioid Abatement, Aging	6,748	7,000	0	0	0
6936 Additional NY Connects					
3772.17 - State Aid, Programs For Aging, Additional NY Connects	303,619	303,619	151,810	303,619	303,619
***** Account Total:	310,367	310,619	151,810	303,619	303,619
6732 MIPPA Grant					
0000 Core Program					
4772.09 - Federal Aid, Programs For Aging, MIPPA Grant	25,718	23,955	8,939	20,016	20,016
***** Account Total:	25,718	23,955	8,939	20,016	20,016
6736 Unmet Need					
0000 Core Program					
1972.36 - Contributions Programs For The Aging, Unmet Need	5,696	5,161	6,201	7,941	7,941
1972.37 - Contributions Programs For The Aging, Unmet Need-Cost Share	289	500	0	0	0

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
3772.20 - State Aid, Programs For Aging, Unmet Need	1,586,331	2,076,491	847,617	2,076,491	2,076,491
***** Account Total:	1,592,316	2,082,152	853,818	2,084,432	2,084,432
6751 Community Services for Elderly					
6951 CSEP Grant					
1972.11 - Contributions Programs For The Aging, Daycare	420	500	132	500	500
1972.21 - Contributions Programs For The Aging, Meals	16,669	17,294	13,714	19,276	19,276
1972.29 - Contributions Programs For The Aging, Daycare Cost Share	451	1,500	154	500	500
3772.08 - State Aid, Programs For Aging, CSEP	219,507	197,107	27,438	204,568	204,568
4772.15 - Federal Aid, Programs For Aging, CACFP-Child/Adult Care Food	17,168	17,968	13,733	17,763	17,763
***** Account Total:	254,215	234,369	55,171	242,607	242,607
6761 Fed RSVP-Corp for Natl Svc					
0000 Core Program					
4772.16 - Federal Aid, Programs For Aging, RSVP-Corp for National Service	142,622	150,880	69,407	150,880	150,880
***** Account Total:	142,622	150,880	69,407	150,880	150,880
6762 NYS RSVP Grant					
0000 Core Program					
2705 - Gifts And Donations	0	0	1,400	2,000	2,000
3772.13 - State Aid, Programs For Aging, NYS RSVP Grant	8,141	7,465	3,599	8,018	8,018
***** Account Total:	8,141	7,465	4,999	10,018	10,018
6764 Aging Donations					
0000 Core Program					
2705.44 - Gifts And Donations, Other Aging Donations	4,702	25,000	25,398	20,000	20,000
***** Account Total:	4,702	25,000	25,398	20,000	20,000
6765 SNAP Ed					
0000 Core Program					
2351.01 - Programs for Aging, Other Govts, SNAP Ed Chautauqua County	44,804	30,000	13,118	0	0
***** Account Total:	44,804	30,000	13,118	0	0
7310 Youth Bureau					
0000 Core Program					
1379.YA - Aging & Youth Reimbursement of RAP Expenses, Youth Admin	23,219	27,875	27,875	27,326	27,326
2705.17 - Gifts And Donations, Youth Bureau	0	0	18,230	2,500	2,500
***** Account Total:	23,219	27,875	46,105	29,826	29,826
7320 Resource Allocation Plan					
0000 Core Program					
3820.04 - State Aid, Youth Programs, OCFS	154,791	185,831	118,336	182,172	182,172

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
***** Account Total:	154,791	185,831	118,336	182,172	182,172
Departmental Revenue:	4,029,133	4,567,146	1,769,247	4,547,171	4,547,171
Appropriation					
0000 Unallocated					
0000 Core Program					
43006 - Maintenance Shared Service	0	0	5,003	0	0
45310 - Copy Machine Lease	0	0	226	0	0
***** Account Total:	0	0	5,229	0	0
6701 Wellness In Nutrition Program					
0020 Administrative Overhead					
11000 - Full Time Wages	95,059	103,996	76,548	102,175	102,175
12000 - Part Time Wages	45,907	73,529	40,746	86,806	86,806
13000 - Overtime	18	0	276	0	0
14000 - Pay-in-Lieu of Benefit Hours	5,304	6,610	4,860	6,633	6,633
41225 - Dietician/Nutrition Services	10,005	10,005	7,888	10,313	10,313
41404 - Internet Contracts	526	515	421	562	562
43002 - Telephone Shared Service	757	772	234	794	794
43003 - Information Services Shared Service	16,569	16,154	7,426	16,730	16,730
43004 - Insurance Shared Service	5,763	5,841	2,894	5,837	5,837
43005 - Records Management Shared Service	318	339	241	216	216
43006 - Maintenance Shared Service	15,907	15,438	8,441	16,667	16,667
44101 - Telephone	993	979	700	980	980
44102 - Heat	527	1,264	0	0	0
44103 - Electric	3,468	7,188	2,993	3,872	3,872
44104 - Water/Sewer	255	279	356	533	533
44105 - Waste Disposal	1,521	1,140	1,079	1,422	1,422
44203 - Office Rental	9,651	9,937	9,866	10,236	10,236
44401 - Building Repair/Maintenance	400	500	287	500	500
45202 - Equipment Repair and Maintenance	652	300	176	200	200
45310 - Copy Machine Lease	941	932	470	712	712
45401 - Small Equipment/Tools	131	640	866	1,200	1,200
46102 - Employee Mileage Reimbursements	12,027	15,332	9,392	7,768	7,768
46106 - Training	0	1,000	66	500	500
46108 - Cellular Phone Charges	2,149	2,183	1,663	2,551	2,551
47001 - Postage	2,387	2,291	2,001	2,889	2,889

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
47002 - Office Supplies	4,707	5,000	6,843	8,893	8,893
47005 - Cleaning Supplies	734	1,700	807	1,078	1,078
47006 - Operating Supplies	7,288	7,395	6,274	7,830	7,830
47007 - Printing	618	513	439	478	478
47054 - Food	67,802	99,248	66,897	99,248	99,248
47082 - Supplies, Non-Reimbursable	55	100	0	100	100
48001 - Advertising	136	150	0	150	150
48002 - Dues	228	228	0	228	228
48004 - Permits and Fees	150	150	108	108	108
81000 - FICA	10,743	14,100	8,998	14,980	14,980
82000 - Retirement	17,363	23,564	15,533	25,855	25,855
83000 - Health Insurance	24,786	28,755	22,030	34,327	34,327
84000 - Dental Insurance	473	500	373	484	484
85000 - Workers Compensation	2,531	8,959	8,959	8,448	8,448
6901 Allegany					
12000 - Part Time Wages	27,850	26,420	18,019	26,647	26,647
13000 - Overtime	0	0	10	0	0
14000 - Pay-in-Lieu of Benefit Hours	1,265	1,803	1,186	1,821	1,821
81000 - FICA	2,227	2,160	1,470	2,178	2,178
83000 - Health Insurance	39	39	26	39	39
85000 - Workers Compensation	364	391	391	345	345
6903 Delevan					
12000 - Part Time Wages	27,867	29,376	19,524	29,595	29,595
14000 - Pay-in-Lieu of Benefit Hours	2,275	2,001	1,585	2,012	2,012
44203 - Office Rental	6,958	7,306	7,305	7,525	7,525
48004 - Permits and Fees	215	215	215	215	215
81000 - FICA	2,306	2,401	1,615	2,419	2,419
82000 - Retirement	4,892	5,436	3,680	5,903	5,903
83000 - Health Insurance	39	39	28	39	39
85000 - Workers Compensation	508	418	418	358	358
6904 Ellicottville					
12000 - Part Time Wages	12,864	14,330	5,367	14,274	14,274
13000 - Overtime	8	0	15	0	0
14000 - Pay-in-Lieu of Benefit Hours	834	977	257	976	976

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
81000 - FICA	1,048	1,171	431	1,168	1,168
82000 - Retirement	1,712	2,063	743	2,151	2,151
83000 - Health Insurance	21	21	9	21	21
85000 - Workers Compensation	116	155	155	163	163
6905 Franklinville					
12000 - Part Time Wages	19,751	21,029	14,709	21,029	21,029
14000 - Pay-in-Lieu of Benefit Hours	1,325	1,137	1,168	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	1,612	1,699	1,215	1,699	1,699
82000 - Retirement	2,857	3,096	2,301	3,338	3,338
83000 - Health Insurance	38	39	31	78	78
85000 - Workers Compensation	287	214	214	250	250
6912 South Dayton					
12000 - Part Time Wages	16,313	28,631	2,923	0	0
14000 - Pay-in-Lieu of Benefit Hours	482	1,399	0	0	0
44101 - Telephone	495	495	278	0	0
44203 - Office Rental	3,285	3,383	3,383	3,485	3,485
48004 - Permits and Fees	160	160	160	160	160
81000 - FICA	1,285	2,299	224	0	0
82000 - Retirement	540	2,971	0	0	0
83000 - Health Insurance	10	39	0	0	0
85000 - Workers Compensation	351	356	356	199	199
6913 West Valley					
12000 - Part Time Wages	35,386	33,888	20,805	36,757	36,757
13000 - Overtime	72	0	90	0	0
14000 - Pay-in-Lieu of Benefit Hours	1,594	1,770	1,155	1,960	1,960
44203 - Office Rental	4,773	4,916	4,916	5,064	5,064
48004 - Permits and Fees	215	215	215	215	215
81000 - FICA	2,834	2,729	1,687	2,963	2,963
82000 - Retirement	5,179	5,366	2,184	0	0
83000 - Health Insurance	39	39	20	39	39
85000 - Workers Compensation	559	527	527	440	440
***** Account Total:	568,415	687,558	444,877	665,878	665,878

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
6702 IIIC1 Program					
0020 Administrative Overhead					
11000 - Full Time Wages	41,513	47,247	38,208	53,403	53,403
12000 - Part Time Wages	8,617	16,147	9,450	19,476	19,476
13000 - Overtime	11	0	98	0	0
14000 - Pay-in-Lieu of Benefit Hours	2,030	1,928	1,951	1,615	1,615
41225 - Dietician/Nutrition Services	4,056	4,056	3,198	4,181	4,181
41404 - Internet Contracts	162	162	130	173	173
43002 - Telephone Shared Service	834	852	258	877	877
43003 - Information Services Shared Service	8,284	8,077	3,713	8,366	8,366
43004 - Insurance Shared Service	5,541	5,615	2,782	5,612	5,612
43005 - Records Management Shared Service	160	171	121	110	110
43006 - Maintenance Shared Service	4,358	4,230	2,116	4,567	4,567
44101 - Telephone	289	285	201	280	280
44102 - Heat	208	499	0	0	0
44103 - Electric	1,369	2,838	1,181	1,528	1,528
44104 - Water/Sewer	98	107	137	205	205
44105 - Waste Disposal	600	480	360	480	480
44203 - Office Rental	3,913	4,029	4,000	4,150	4,150
44401 - Building Repair/Maintenance	0	0	113	150	150
45202 - Equipment Repair and Maintenance	212	100	50	100	100
45310 - Copy Machine Lease	246	244	118	178	178
45401 - Small Equipment/Tools	838	1,024	227	500	500
46102 - Employee Mileage Reimbursements	1,799	1,920	1,062	875	875
46103 - Employee Other Travel Expenses	64	50	63	50	50
46106 - Training	0	1,000	27	500	500
46108 - Cellular Phone Charges	1,311	1,313	972	1,306	1,306
47001 - Postage	624	599	501	724	724
47002 - Office Supplies	1,576	1,623	1,893	2,143	2,143
47005 - Cleaning Supplies	1,312	2,900	1,415	1,879	1,879
47006 - Operating Supplies	2,496	2,500	2,265	2,833	2,833
47007 - Printing	208	183	121	137	137
47054 - Food	36,170	39,700	30,233	39,700	39,700
47082 - Supplies, Non-Reimbursable	20	50	0	50	50

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
48001 - Advertising	39	50	0	50	50
48004 - Permits and Fees	60	61	43	43	43
81000 - FICA	3,794	5,011	3,631	5,712	5,712
82000 - Retirement	7,829	10,606	7,648	11,228	11,228
83000 - Health Insurance	10,689	12,415	10,123	15,894	15,894
84000 - Dental Insurance	184	198	163	231	231
85000 - Workers Compensation	965	674	674	619	619
6906 Gowanda					
41017 - Nutrition Site Management	10,664	11,056	8,259	11,155	11,155
41404 - Internet Contracts	600	600	450	600	600
44203 - Office Rental	2,263	2,330	2,376	2,447	2,447
48004 - Permits and Fees	160	160	160	160	160
85000 - Workers Compensation	1	0	0	0	0
6908 Olean					
12000 - Part Time Wages	8,429	30,048	4,748	10,072	10,072
13000 - Overtime	0	0	3	0	0
14000 - Pay-in-Lieu of Benefit Hours	606	2,048	434	686	686
44203 - Office Rental	2,004	2,029	2,059	2,152	2,152
48004 - Permits and Fees	160	160	160	160	160
81000 - FICA	691	2,458	397	825	825
82000 - Retirement	1,126	4,325	694	1,517	1,517
83000 - Health Insurance	0	43	2	14	14
85000 - Workers Compensation	251	236	236	107	107
6909 Portville					
12000 - Part Time Wages	10,789	10,172	3,665	0	0
13000 - Overtime	0	0	40	0	0
14000 - Pay-in-Lieu of Benefit Hours	592	500	0	0	0
44203 - Office Rental	2,050	2,111	2,050	0	0
48004 - Permits and Fees	160	160	0	0	0
81000 - FICA	871	819	283	0	0
82000 - Retirement	1,489	1,547	640	0	0
83000 - Health Insurance	10	14	0	0	0
85000 - Workers Compensation	156	184	184	135	135
6910 Randolph					

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
11000 - Full Time Wages	0	0	1	0	0
12000 - Part Time Wages	8,924	9,327	7,657	9,327	9,327
14000 - Pay-in-Lieu of Benefit Hours	495	638	433	638	638
44203 - Office Rental	2,356	2,427	2,427	2,500	2,500
48004 - Permits and Fees	160	160	160	160	160
81000 - FICA	721	763	619	763	763
82000 - Retirement	1,048	1,343	906	1,405	1,405
83000 - Health Insurance	14	14	11	14	14
85000 - Workers Compensation	123	123	123	112	112
***** Account Total:	209,392	264,739	168,423	234,874	234,874
6703 IIIC2 Program					
0020 Administrative Overhead					
11000 - Full Time Wages	92,093	101,890	76,009	100,079	100,079
12000 - Part Time Wages	27,988	53,046	25,035	78,721	78,721
13000 - Overtime	30	0	251	0	0
14000 - Pay-in-Lieu of Benefit Hours	3,918	5,131	3,832	6,187	6,187
41225 - Dietician/Nutrition Services	12,979	12,979	10,234	13,378	13,378
41404 - Internet Contracts	580	581	464	619	619
43002 - Telephone Shared Service	717	734	222	755	755
43003 - Information Services Shared Service	16,569	16,154	7,426	16,730	16,730
43004 - Insurance Shared Service	5,350	5,421	2,686	5,418	5,418
43005 - Records Management Shared Service	320	341	242	217	217
43006 - Maintenance Shared Service	14,300	13,878	7,401	14,982	14,982
44101 - Telephone	1,011	998	716	994	994
44102 - Heat	652	1,564	0	0	0
44103 - Electric	4,290	8,890	3,701	4,789	4,789
44104 - Water/Sewer	301	329	420	629	629
44105 - Waste Disposal	1,725	1,380	1,035	1,380	1,380
44203 - Office Rental	12,520	12,892	12,800	13,280	13,280
44401 - Building Repair/Maintenance	0	0	304	500	500
45202 - Equipment Repair and Maintenance	607	300	139	200	200
45310 - Copy Machine Lease	837	828	403	609	609
45401 - Small Equipment/Tools	1,396	1,500	811	1,500	1,500
46102 - Employee Mileage Reimbursements	8,377	9,919	5,343	3,000	3,000

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
46103 - Employee Other Travel Expenses	64	50	63	50	50
46106 - Training	0	1,000	73	500	500
46108 - Cellular Phone Charges	961	984	741	962	962
47001 - Postage	2,119	2,034	1,756	2,535	2,535
47002 - Office Supplies	4,020	4,300	5,263	6,349	6,349
47006 - Operating Supplies	10,487	10,837	8,815	11,077	11,077
47007 - Printing	779	600	388	441	441
47054 - Food	68,179	121,302	64,915	80,223	80,223
47082 - Supplies, Non-Reimbursable	67	100	0	100	100
48001 - Advertising	127	150	0	150	150
48002 - Dues	422	422	0	422	422
48004 - Permits and Fees	179	180	129	129	129
81000 - FICA	9,079	12,257	7,708	14,164	14,164
82000 - Retirement	17,326	24,168	15,356	26,787	26,787
83000 - Health Insurance	22,769	26,394	20,143	33,207	33,207
84000 - Dental Insurance	467	492	366	476	476
85000 - Workers Compensation	2,611	1,896	1,896	1,472	1,472
6902 Cattaraugus					
12000 - Part Time Wages	23,180	28,777	19,124	0	0
14000 - Pay-in-Lieu of Benefit Hours	1,585	1,960	951	0	0
81000 - FICA	1,895	2,352	1,536	0	0
82000 - Retirement	3,090	4,142	2,698	0	0
83000 - Health Insurance	39	39	31	0	0
85000 - Workers Compensation	148	318	318	294	294
6906 Gowanda					
41017 - Nutrition Site Management	19,804	20,533	15,338	20,716	20,716
41404 - Internet Contracts	600	600	450	600	600
44203 - Office Rental	4,202	4,328	4,412	4,544	4,544
85000 - Workers Compensation	2	0	0	0	0
6908 Olean					
12000 - Part Time Wages	15,285	21,222	8,020	18,705	18,705
13000 - Overtime	0	0	6	0	0
14000 - Pay-in-Lieu of Benefit Hours	1,004	1,448	757	1,274	1,274
44203 - Office Rental	3,722	3,767	3,824	3,997	3,997

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
81000 - FICA	1,246	1,736	672	1,529	1,529
82000 - Retirement	2,030	3,056	1,177	2,817	2,817
83000 - Health Insurance	0	33	4	25	25
85000 - Workers Compensation	466	434	434	193	193
6909 Portville					
12000 - Part Time Wages	20,036	18,890	6,806	0	0
14000 - Pay-in-Lieu of Benefit Hours	1,100	928	0	0	0
44203 - Office Rental	3,806	3,921	3,806	0	0
81000 - FICA	1,617	1,519	521	0	0
82000 - Retirement	2,765	2,871	1,176	0	0
83000 - Health Insurance	19	25	0	0	0
85000 - Workers Compensation	290	343	343	251	251
6910 Randolph					
11000 - Full Time Wages	0	0	2	0	0
12000 - Part Time Wages	16,572	17,321	14,219	17,321	17,321
14000 - Pay-in-Lieu of Benefit Hours	920	1,184	804	1,184	1,184
44203 - Office Rental	4,376	4,507	4,507	4,642	4,642
81000 - FICA	1,338	1,417	1,149	1,417	1,417
82000 - Retirement	1,946	2,494	1,682	2,609	2,609
83000 - Health Insurance	25	25	20	25	25
85000 - Workers Compensation	228	229	229	208	208
6911 Salamanca					
12000 - Part Time Wages	22,872	15,407	15,880	15,407	15,407
14000 - Pay-in-Lieu of Benefit Hours	563	0	0	0	0
81000 - FICA	1,793	1,180	1,215	1,180	1,180
82000 - Retirement	2,024	1,002	1,356	1,048	1,048
83000 - Health Insurance	8	0	30	39	39
85000 - Workers Compensation	345	318	318	278	278
***** Account Total:	507,157	624,247	400,901	543,314	543,314
6704 NSIP-Nut'n Svc Incent Program					
0000 Core Program					
47054 - Food	59,345	72,900	58,575	72,614	72,614
***** Account Total:	59,345	72,900	58,575	72,614	72,614
6705 Congregate Services Initiative					

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
0000 Core Program					
11000 - Full Time Wages	3,299	3,547	2,844	3,563	3,563
14000 - Pay-in-Lieu of Benefit Hours	182	203	203	203	203
46102 - Employee Mileage Reimbursements	78	111	85	130	130
81000 - FICA	255	288	223	289	289
82000 - Retirement	631	727	584	776	776
83000 - Health Insurance	680	760	606	797	797
84000 - Dental Insurance	13	14	11	14	14
85000 - Workers Compensation	47	45	45	41	41
***** Account Total:	5,185	5,695	4,601	5,813	5,813
6706 Title IIID					
0000 Core Program					
11000 - Full Time Wages	6,406	5,430	4,318	5,437	5,437
14000 - Pay-in-Lieu of Benefit Hours	119	43	169	0	0
81000 - FICA	467	424	320	423	423
82000 - Retirement	1,216	1,114	856	1,128	1,128
83000 - Health Insurance	1,512	1,461	1,355	1,977	1,977
84000 - Dental Insurance	26	26	19	26	26
85000 - Workers Compensation	335	204	204	77	77
***** Account Total:	10,081	8,702	7,241	9,068	9,068
6709 Foundations for Change Meals					
0000 Core Program					
47006 - Operating Supplies	104	0	0	0	0
47054 - Food	22,241	0	0	0	0
***** Account Total:	22,345	0	0	0	0
6721 IIIB Program					
0000 Core Program					
11000 - Full Time Wages	140,542	136,513	86,469	105,124	105,124
12000 - Part Time Wages	1,224	0	0	0	0
13000 - Overtime	6	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	596	213	446	0	0
20006 - Computer Equipment/Software	0	2,400	0	0	0
41201 - Legal Services	29,996	30,000	26,855	30,000	30,000
41231 - Limited English Proficiency	0	100	0	0	0
43002 - Telephone Shared Service	597	613	185	631	631

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
43003 - Information Services Shared Service	10,156	9,903	4,552	10,256	10,256
43004 - Insurance Shared Service	4,459	4,518	2,238	4,515	4,515
43006 - Maintenance Shared Service	3,133	3,041	1,377	3,283	3,283
44101 - Telephone	76	100	40	62	62
45202 - Equipment Repair and Maintenance	4	0	0	0	0
45310 - Copy Machine Lease	185	190	77	116	116
45401 - Small Equipment/Tools	1,111	500	9	500	500
46101 - Employee Meal Reimbursements	142	150	261	200	200
46102 - Employee Mileage Reimbursements	3,146	3,588	1,304	3,328	3,328
46103 - Employee Other Travel Expenses	1,740	1,500	1,801	1,500	1,500
46106 - Training	680	1,000	590	1,000	1,000
46108 - Cellular Phone Charges	1,845	1,989	1,200	1,606	1,606
47001 - Postage	470	500	293	500	500
47002 - Office Supplies	614	500	672	500	500
47007 - Printing	202	300	58	300	300
47008 - Publications/Instructional Materials	195	195	195	195	195
47080 - Food and Supplies for Emergency Meals	1,067	0	-1,000	0	0
47082 - Supplies, Non-Reimbursable	176	0	0	0	0
48001 - Advertising	117	100	33	100	100
48002 - Dues	1,569	1,569	1,569	1,569	1,569
48005 - Notary License Fees	0	60	120	120	120
48224 - Event Expenses	0	0	1,152	0	0
81000 - FICA	9,944	10,472	6,052	8,053	8,053
82000 - Retirement	23,145	23,931	14,923	19,389	19,389
83000 - Health Insurance	41,645	43,008	29,936	40,341	40,341
84000 - Dental Insurance	651	618	410	486	486
85000 - Workers Compensation	3,036	3,002	3,002	1,689	1,689
***** Account Total:	282,469	280,573	184,819	235,363	235,363
6722 EISEP Grant					
0000 Core Program					
11000 - Full Time Wages	121,498	135,475	100,086	128,782	128,782
12000 - Part Time Wages	11,237	0	0	0	0
13000 - Overtime	1,047	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	2,077	425	892	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
40818 - Adaptive Equipment Assistance	32,801	28,994	7,430	19,435	19,435
40822 - Client Home Modification Assistance	1,082	3,998	0	252	252
41231 - Limited English Proficiency	0	100	0	0	0
41631 - Contracted Daycare Services	20,620	17,520	18,490	17,520	17,520
41633.1 - Personal Care Services, Level I	25,805	21,214	24,297	21,214	21,214
41633.2 - Personal Care Services, Level II	139,924	144,850	87,071	144,850	144,850
43006 - Maintenance Shared Service	2,497	2,423	1,073	2,616	2,616
44101 - Telephone	61	60	32	60	60
45308 - Equipment Rental	3,750	6,160	6,305	6,160	6,160
45310 - Copy Machine Lease	148	150	60	150	150
45401 - Small Equipment/Tools	11	0	4	0	0
46101 - Employee Meal Reimbursements	13	0	12	0	0
46102 - Employee Mileage Reimbursements	1,873	1,983	1,155	1,913	1,913
46108 - Cellular Phone Charges	486	501	245	501	501
47001 - Postage	374	359	238	359	359
47002 - Office Supplies	511	500	554	500	500
47007 - Printing	73	75	57	75	75
47053 - Personal Care Supplies	3,881	6,595	4,007	3,686	3,686
81000 - FICA	9,693	10,409	7,119	9,864	9,864
82000 - Retirement	19,533	23,341	17,351	24,031	24,031
83000 - Health Insurance	35,214	41,548	34,242	49,467	49,467
84000 - Dental Insurance	515	503	446	563	563
85000 - Workers Compensation	2,261	2,164	2,164	1,612	1,612
***** Account Total:	436,985	449,347	313,330	433,610	433,610
6723 HIICA Program					
0000 Core Program					
41603 - Contracted Services	25,553	34,223	25,589	34,555	33,555
47007 - Printing	24	45	0	0	0
***** Account Total:	25,577	34,268	25,589	34,555	33,555
6725 IIIE Family Caregiver Support					
0000 Core Program					
11000 - Full Time Wages	30,001	35,218	28,281	35,502	35,502
13000 - Overtime	22	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	440	213	446	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
41601 - Transportation	341	341	0	0	0
41631 - Contracted Daycare Services	3,079	3,079	0	3,420	3,420
41633.1 - Personal Care Services, Level I	10,336	10,336	0	0	0
41633.2 - Personal Care Services, Level II	8,188	8,189	23,460	18,525	18,525
43006 - Maintenance Shared Service	1,593	1,546	255	1,669	1,669
44101 - Telephone	39	40	8	40	40
45308 - Equipment Rental	100	100	120	75	75
45310 - Copy Machine Lease	94	95	14	95	95
45401 - Small Equipment/Tools	44	0	1	0	0
46101 - Employee Meal Reimbursements	0	0	3	0	0
46102 - Employee Mileage Reimbursements	1,821	2,120	786	1,836	1,836
46103 - Employee Other Travel Expenses	14	0	5	0	0
46108 - Cellular Phone Charges	250	323	79	323	323
47001 - Postage	239	230	223	322	322
47002 - Office Supplies	358	400	281	400	400
47007 - Printing	30	30	10	30	30
81000 - FICA	2,151	2,715	2,022	2,722	2,722
82000 - Retirement	5,512	6,701	4,827	6,082	6,082
83000 - Health Insurance	8,210	10,649	9,689	14,423	14,423
84000 - Dental Insurance	137	135	132	168	168
85000 - Workers Compensation	705	396	396	361	361
***** Account Total:	73,704	82,856	71,038	85,993	85,993
6726 Caregiver Support Grant					
0000 Core Program					
11000 - Full Time Wages	20,297	22,521	17,867	22,207	22,207
13000 - Overtime	8	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	311	128	268	0	0
43006 - Maintenance Shared Service	295	286	333	309	309
44101 - Telephone	7	10	10	20	20
45310 - Copy Machine Lease	17	20	19	30	30
45401 - Small Equipment/Tools	1	0	38	0	0
46101 - Employee Meal Reimbursements	0	0	3	0	0
46102 - Employee Mileage Reimbursements	1,287	1,577	396	800	800
46108 - Cellular Phone Charges	111	120	70	94	94

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
47001 - Postage	45	45	41	60	60
47002 - Office Supplies	59	100	91	110	110
47007 - Printing	25	25	13	25	25
47008 - Publications/Instructional Materials	1,001	1,000	358	1,000	1,000
81000 - FICA	1,479	1,738	1,296	1,706	1,706
82000 - Retirement	3,867	4,520	2,963	3,506	3,506
83000 - Health Insurance	4,522	5,585	5,370	8,265	8,265
84000 - Dental Insurance	85	87	76	97	97
85000 - Workers Compensation	4,258	310	310	245	245
***** Account Total:	37,675	38,072	29,522	38,474	38,474
6727 Alzheimer's Caregiver Support					
0000 Core Program					
11000 - Full Time Wages	67,562	70,642	55,757	69,298	69,298
13000 - Overtime	30	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	280	128	268	0	0
40818 - Adaptive Equipment Assistance	32	0	22	117	117
41601 - Transportation	36	430	0	0	0
41631 - Contracted Daycare Services	7,964	4,330	5,045	5,950	5,950
41633.1 - Personal Care Services, Level I	819	1,670	0	0	0
41633.2 - Personal Care Services, Level II	19,398	25,488	32,525	27,158	27,158
46101 - Employee Meal Reimbursements	0	100	0	0	0
46102 - Employee Mileage Reimbursements	1,408	1,560	1,408	1,615	1,615
46103 - Employee Other Travel Expenses	0	100	0	0	0
46108 - Cellular Phone Charges	375	394	252	336	336
47002 - Office Supplies	0	0	1	0	0
81000 - FICA	4,771	5,423	3,956	5,308	5,308
82000 - Retirement	12,585	13,992	11,071	14,643	14,643
83000 - Health Insurance	23,128	26,641	21,306	30,221	30,221
84000 - Dental Insurance	334	334	275	340	340
85000 - Workers Compensation	963	871	871	805	805
***** Account Total:	139,685	152,103	132,757	155,791	155,791
6728 DSS-HEAP					
0000 Core Program					
11000 - Full Time Wages	31,337	44,060	30,428	22,117	22,117

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
12000 - Part Time Wages	17,077	5,235	5,795	5,280	5,280
13000 - Overtime	4	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	997	139	127	139	139
43006 - Maintenance Shared Service	2,644	2,566	382	2,770	2,770
44101 - Telephone	64	65	11	20	20
45310 - Copy Machine Lease	156	155	21	40	40
45401 - Small Equipment/Tools	1	0	1	0	0
46101 - Employee Meal Reimbursements	0	0	5	0	0
46102 - Employee Mileage Reimbursements	26	500	15	50	50
46108 - Cellular Phone Charges	206	197	169	225	225
47001 - Postage	397	381	175	252	252
47002 - Office Supplies	528	500	459	500	500
47007 - Printing	43	40	15	20	20
81000 - FICA	3,563	3,790	2,639	2,113	2,113
82000 - Retirement	7,690	8,524	6,087	4,215	4,215
83000 - Health Insurance	10,689	17,510	7,741	2,987	2,987
84000 - Dental Insurance	198	199	126	34	34
85000 - Workers Compensation	433	610	610	586	586
***** Account Total:	76,053	84,471	54,806	41,348	41,348
6729 AAA Transportation					
0000 Core Program					
41601 - Transportation	1,290	0	1,760	0	0
48102 - Client Travel	2,750	5,725	1,455	5,800	5,800
48103 - Non-Employee Mileage/Travel	1,994	0	0	0	0
***** Account Total:	6,034	5,725	3,215	5,800	5,800
6731 NYConnects					
0000 Core Program					
11000 - Full Time Wages	0	0	558	0	0
47002 - Office Supplies	0	0	29	0	0
81000 - FICA	0	0	43	0	0
82000 - Retirement	0	0	119	0	0
4395 Opioid Abatement					
40818 - Adaptive Equipment Assistance	1,995	0	0	0	0
45401 - Small Equipment/Tools	391	0	0	0	0

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
46106 - Training	0	5,000	0	0	0
47008 - Publications/Instructional Materials	4,362	2,000	0	0	0
6936 Additional NY Connects					
11000 - Full Time Wages	262,010	273,286	217,540	278,298	278,298
12000 - Part Time Wages	1,759	0	0	0	0
13000 - Overtime	102	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	1,012	425	892	0	0
41603 - Contracted Services	19,543	19,543	13,029	19,543	20,543
43006 - Maintenance Shared Service	4,921	4,776	2,462	5,156	5,156
44101 - Telephone	111	109	69	111	111
45310 - Copy Machine Lease	291	288	137	208	208
45401 - Small Equipment/Tools	76	0	12	0	0
46101 - Employee Meal Reimbursements	0	0	24	0	0
46102 - Employee Mileage Reimbursements	4,885	4,992	3,533	4,923	4,923
46108 - Cellular Phone Charges	1,011	793	1,153	1,538	1,538
47001 - Postage	738	708	602	862	862
47002 - Office Supplies	1,078	1,200	1,211	1,500	1,500
47007 - Printing	193	230	116	130	130
48003 - Meeting Expenses	640	500	370	500	500
81000 - FICA	18,730	20,948	15,455	21,297	21,297
82000 - Retirement	43,403	47,148	37,506	50,629	50,629
83000 - Health Insurance	69,044	82,444	65,039	91,792	91,792
84000 - Dental Insurance	1,100	1,031	916	1,152	1,152
85000 - Workers Compensation	4,165	4,519	4,519	3,143	3,143
***** Account Total:	441,560	469,940	365,334	480,782	481,782
6732 MIPPA Grant					
0000 Core Program					
41603 - Contracted Services	25,718	23,955	13,408	20,016	20,016
***** Account Total:	25,718	23,955	13,408	20,016	20,016
6736 Unmet Need					
0000 Core Program					
11000 - Full Time Wages	392,931	688,344	637,151	906,568	906,568
12000 - Part Time Wages	98,249	51,609	127,057	133,734	133,734
13000 - Overtime	179	0	1,104	0	0

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
14000 - Pay-in-Lieu of Benefit Hours	6,290	3,780	8,728	11,987	11,987
20006 - Computer Equipment/Software	14,321	4,800	3,795	1,820	1,820
20008 - Tools and Equipment	10,268	9,200	6,504	0	0
20101 - Vehicles	43,947	46,000	0	0	0
40818 - Adaptive Equipment Assistance	27,131	30,622	22,882	27,456	27,456
40822 - Client Home Modification Assistance	420	5,000	2,300	5,000	5,000
41201 - Legal Services	488	20,000	0	20,000	20,000
41220 - Nursing Services Contracted	2,100	3,600	0	0	0
41231 - Limited English Proficiency	0	0	568	500	500
41603 - Contracted Services	122,109	160,410	128,538	196,362	196,362
41631 - Contracted Daycare Services	36,160	45,348	36,290	34,948	34,948
41633.1 - Personal Care Services, Level I	51,133	146,462	55,389	68,862	68,862
41633.2 - Personal Care Services, Level II	232,288	382,829	232,066	238,224	238,224
43001 - Fleet Maintenance	15,747	16,854	9,334	15,204	15,204
43006 - Maintenance Shared Service	9,005	8,739	14,186	9,434	9,434
44101 - Telephone	219	212	418	642	642
44203 - Office Rental	1,400	2,400	2,200	2,400	2,400
45201 - Outside Vehicle Repair	5,474	5,321	4,455	5,353	5,353
45202 - Equipment Repair and Maintenance	3,205	5,000	1,445	2,500	2,500
45203 - Software Licenses and Maintenance	0	0	300	300	300
45308 - Equipment Rental	14,220	35,486	16,015	17,850	17,850
45310 - Copy Machine Lease	533	528	794	1,201	1,201
45401 - Small Equipment/Tools	5,848	400	8,654	8,419	8,419
46101 - Employee Meal Reimbursements	0	0	64	0	0
46102 - Employee Mileage Reimbursements	42,037	56,596	43,003	54,914	54,914
46103 - Employee Other Travel Expenses	94	50	153	50	50
46106 - Training	180	3,500	100	3,500	3,500
46108 - Cellular Phone Charges	1,631	2,054	2,546	3,774	3,774
47001 - Postage	1,352	1,297	3,373	4,869	4,869
47002 - Office Supplies	3,121	3,500	4,013	3,500	3,500
47006 - Operating Supplies	53,701	81,600	63,527	69,600	69,600
47007 - Printing	475	597	787	907	907
47008 - Publications/Instructional Materials	1,033	0	2,272	2,500	2,500
47049 - Clients Miscellaneous Expense	3,051	10,000	13,837	10,000	10,000

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
47053 - Personal Care Supplies	10,159	11,979	26,740	23,823	23,823
47054 - Food	151,294	87,162	100,257	87,162	87,162
47085 - Consumable Supplies	4,335	2,500	0	1,000	1,000
48103 - Non-Employee Mileage/Travel	9,315	3,000	15,201	15,272	15,272
48224 - Event Expenses	0	0	1,093	500	500
63001 - Capital Lease Principal	30,470	25,118	20,932	24,925	24,925
73001 - Capital Lease Interest	5,869	5,468	4,557	5,436	5,436
81000 - FICA	35,558	56,926	55,469	80,533	80,533
82000 - Retirement	64,540	107,345	113,211	165,129	165,129
83000 - Health Insurance	124,563	233,933	225,189	344,663	344,663
84000 - Dental Insurance	2,142	2,114	3,354	4,552	4,552
85000 - Workers Compensation	4,018	3,990	3,990	6,209	6,209
***** Account Total:	1,642,603	2,371,673	2,023,841	2,621,582	2,621,582
6751 Community Services for Elderly					
6951 CSEP Grant					
11000 - Full Time Wages	158,381	181,092	137,087	177,226	177,226
12000 - Part Time Wages	21,216	3,736	4,389	2,043	2,043
13000 - Overtime	830	0	71	0	0
14000 - Pay-in-Lieu of Benefit Hours	2,423	509	617	1,763	1,763
40818 - Adaptive Equipment Assistance	7,445	6,000	2,655	6,000	6,000
41220 - Nursing Services Contracted	131	225	0	0	0
41404 - Internet Contracts	81	81	65	86	86
41601 - Transportation	0	1,721	0	0	0
41631 - Contracted Daycare Services	7,460	8,040	6,725	8,040	8,040
41633.1 - Personal Care Services, Level I	6,797	5,863	8,251	5,863	5,863
41633.2 - Personal Care Services, Level II	42,021	38,255	25,604	38,255	38,255
43002 - Telephone Shared Service	994	1,019	308	1,048	1,048
43003 - Information Services Shared Service	20,459	19,946	9,169	20,657	20,657
43004 - Insurance Shared Service	10,732	10,874	5,387	10,867	10,867
43005 - Records Management Shared Service	445	474	336	302	302
43006 - Maintenance Shared Service	3,876	3,762	1,278	4,061	4,061
44101 - Telephone	187	185	107	150	150
45308 - Equipment Rental	1,490	1,850	1,155	1,850	1,850
45310 - Copy Machine Lease	229	227	71	108	108

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
45401 - Small Equipment/Tools	14	0	15	0	0
46101 - Employee Meal Reimbursements	0	0	10	0	0
46102 - Employee Mileage Reimbursements	2,247	2,378	1,608	2,250	2,250
46103 - Employee Other Travel Expenses	56	0	19	0	0
46108 - Cellular Phone Charges	591	589	386	458	458
47001 - Postage	578	554	392	554	554
47002 - Office Supplies	791	862	811	862	862
47005 - Cleaning Supplies	123	281	133	281	281
47006 - Operating Supplies	1,008	966	924	966	966
47007 - Printing	25	30	54	40	40
47053 - Personal Care Supplies	605	4,662	413	4,662	4,662
47054 - Food	31,210	41,221	31,447	39,026	39,026
81000 - FICA	13,027	14,193	10,160	13,866	13,866
82000 - Retirement	27,824	31,687	23,812	31,634	31,634
83000 - Health Insurance	47,680	61,672	41,586	54,296	54,296
84000 - Dental Insurance	725	718	573	655	655
85000 - Workers Compensation	2,526	2,449	2,449	2,170	2,170
***** Account Total:	414,227	446,121	318,067	430,039	430,039
6761 Fed RSVP-Corp for Natl Svc 0000 Core Program					
11000 - Full Time Wages	56,734	67,942	51,936	67,942	67,942
13000 - Overtime	8	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	0	0	2,566	0	0
43006 - Maintenance Shared Service	1,152	1,118	255	1,207	1,207
44101 - Telephone	28	30	8	15	15
45203 - Software Licenses and Maintenance	0	400	0	0	0
45310 - Copy Machine Lease	68	100	14	30	30
45401 - Small Equipment/Tools	0	0	501	0	0
46101 - Employee Meal Reimbursements	0	80	0	0	0
46102 - Employee Mileage Reimbursements	723	350	675	1,023	1,023
46103 - Employee Other Travel Expenses	0	688	0	0	0
46106 - Training	0	205	0	200	200
47001 - Postage	176	170	157	227	227
47002 - Office Supplies	384	500	286	500	500

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
47007 - Printing	90	50	10	50	50
47051 - Activity Supplies	0	0	9	0	0
48103 - Non-Employee Mileage/Travel	47,225	63,078	58,422	74,903	74,903
48105 - Volunteer/Special Insurance	2,651	2,651	2,374	2,374	2,374
48110 - Criminal History Record Searches	0	0	0	100	100
48113 - Volunteer Recognition	80	0	0	0	0
48224 - Event Expenses	974	0	2,179	1,800	1,800
81000 - FICA	4,054	5,199	3,867	5,199	5,199
82000 - Retirement	10,840	13,929	10,671	14,788	14,788
83000 - Health Insurance	15,460	18,181	18,915	28,521	28,521
84000 - Dental Insurance	267	319	245	319	319
85000 - Workers Compensation	815	755	755	673	673
***** Account Total:	141,729	175,745	153,845	199,871	199,871
6762 NYS RSVP Grant					
0000 Core Program					
11000 - Full Time Wages	11,207	0	2,149	0	0
13000 - Overtime	2	0	0	0	0
46102 - Employee Mileage Reimbursements	0	0	873	500	500
47002 - Office Supplies	0	0	200	200	200
47006 - Operating Supplies	5	500	0	0	0
47007 - Printing	58	70	0	0	0
48103 - Non-Employee Mileage/Travel	1,780	0	0	0	0
48105 - Volunteer/Special Insurance	0	0	2,054	2,054	2,054
48113 - Volunteer Recognition	2,586	4,065	3,367	4,065	4,065
48224 - Event Expenses	1,896	3,400	2,918	3,700	3,700
81000 - FICA	801	0	153	0	0
82000 - Retirement	2,141	0	419	0	0
83000 - Health Insurance	3,054	0	746	0	0
84000 - Dental Insurance	53	0	10	0	0
85000 - Workers Compensation	139	148	148	133	133
***** Account Total:	23,722	8,183	13,037	10,652	10,652
6764 Aging Donations					
0000 Core Program					
40818 - Adaptive Equipment Assistance	0	5,000	0	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
45401 - Small Equipment/Tools	0	0	640	0	0
46102 - Employee Mileage Reimbursements	667	0	0	1,850	1,850
47006 - Operating Supplies	108	4,000	348	5,000	5,000
47054 - Food	0	13,000	-47	5,000	5,000
48224 - Event Expenses	3,928	0	2,583	8,150	8,150
87000 - Employee Tuition Reimbursement	0	0	900	0	0
***** Account Total:	4,703	22,000	4,424	20,000	20,000
6765 SNAP Ed					
0000 Core Program					
11000 - Full Time Wages	25,192	15,564	12,481	0	0
13000 - Overtime	4	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	456	508	507	0	0
20006 - Computer Equipment/Software	429	0	0	0	0
45310 - Copy Machine Lease	21	100	6	0	0
45401 - Small Equipment/Tools	1,346	500	1	0	0
46101 - Employee Meal Reimbursements	287	300	0	0	0
46102 - Employee Mileage Reimbursements	4,216	4,200	201	0	0
46103 - Employee Other Travel Expenses	234	500	0	0	0
46108 - Cellular Phone Charges	99	100	28	0	0
47002 - Office Supplies	1,634	1,000	179	0	0
47006 - Operating Supplies	78	1,500	7	0	0
47007 - Printing	1	50	15	0	0
47008 - Publications/Instructional Materials	0	500	0	0	0
47054 - Food	183	500	75	0	0
48001 - Advertising	0	500	0	0	0
81000 - FICA	1,894	1,234	961	0	0
82000 - Retirement	4,236	2,723	2,208	0	0
83000 - Health Insurance	3,957	3,288	1,942	0	0
84000 - Dental Insurance	100	75	43	0	0
85000 - Workers Compensation	101	226	226	0	0
***** Account Total:	44,468	33,368	18,880	0	0
7310 Youth Bureau					
0000 Core Program					
11000 - Full Time Wages	22,573	22,697	14,545	28,015	28,015

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
13000 - Overtime	2	0	0	0	0
41609 - Contracted Services, Youth Bureau	6,135	7,500	4,920	5,000	5,000
43002 - Telephone Shared Service	200	206	62	212	212
43003 - Information Services Shared Service	706	478	220	132	132
43004 - Insurance Shared Service	510	508	252	508	508
43005 - Records Management Shared Service	196	189	134	2,342	2,342
43006 - Maintenance Shared Service	890	864	510	933	933
44101 - Telephone	90	85	49	70	70
45310 - Copy Machine Lease	215	212	89	140	140
46102 - Employee Mileage Reimbursements	291	500	110	500	500
46106 - Training	1,680	1,800	0	0	0
47001 - Postage	183	300	280	400	400
47002 - Office Supplies	273	500	439	500	500
47006 - Operating Supplies	0	400	0	0	0
47007 - Printing	2	0	20	30	30
47008 - Publications/Instructional Materials	0	300	0	0	0
48002 - Dues	220	220	220	220	220
48224 - Event Expenses	145	145	2,085	2,500	2,500
81000 - FICA	1,508	1,738	974	2,144	2,144
82000 - Retirement	2,766	3,065	1,985	4,283	4,283
83000 - Health Insurance	7,822	8,066	6,430	8,460	8,460
84000 - Dental Insurance	152	140	111	140	140
85000 - Workers Compensation	936	739	739	268	268
***** Account Total:	47,495	50,652	34,174	56,797	56,797
7320 Resource Allocation Plan					
0000 Core Program					
40807 - Youth Service Contracts	123,552	149,936	147,760	146,846	150,846
48341 - RAP Chargebacks	31,239	35,895	35,895	35,326	31,326
***** Account Total:	154,791	185,831	183,655	182,172	182,172
Departmental Appropriation:	5,401,118	6,578,724	5,033,588	6,584,406	6,584,406

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
---------- DEPARTMENTAL SUMMARY ----------					
Departmental Appropriation:	5,401,118	6,578,724	5,033,588	6,584,406	6,584,406
Departmental Revenue:	4,029,133	4,567,146	1,769,247	4,547,171	4,547,171
Departmental Net Levy:	1,371,985	2,011,578	3,264,341	2,037,235	2,037,235

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
731 Youth Bureau					
Revenue					
7331 Non-Secure Detention					
0000 Core Program					
3820.07 - State Aid, Youth Programs, Non-Secure Detention	-29,525	0	0	0	0
***** Account Total:	-29,525	0	0	0	0
Departmental Revenue:	-29,525	0	0	0	0

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

Departmental Appropriation:	0	0	0	0	0
Departmental Revenue:	-29,525	0	0	0	0
Departmental Net Levy:	29,525	0	0	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
745 Museum					
Revenue					
7450 Museum					
0000 Core Program					
2705.20 - Gifts And Donations, Museum	1,298	0	8,423	0	0
***** Account Total:	1,298	0	8,423	0	0
Departmental Revenue:	1,298	0	8,423	0	0
Appropriation					
7450 Museum					
0000 Core Program					
11000 - Full Time Wages	0	0	3,819	30,295	30,295
12000 - Part Time Wages	18,663	18,451	13,300	9,323	9,323
13000 - Overtime	0	0	22	500	500
14000 - Pay-in-Lieu of Benefit Hours	0	0	0	653	653
20008 - Tools and Equipment	0	0	1,890	0	0
41239 - Speaker Fees	1,972	2,500	2,339	2,500	2,500
41603 - Contracted Services	6,212	15,000	4,338	15,000	15,000
43003 - Information Services Shared Service	995	987	454	1,091	1,091
43004 - Insurance Shared Service	822	876	434	1,067	1,067
43005 - Records Management Shared Service	43	43	31	35	35
43006 - Maintenance Shared Service	24,646	24,397	17,041	26,057	26,057
44101 - Telephone	28	50	22	50	50
45203 - Software Licenses and Maintenance	0	0	0	500	500
45310 - Copy Machine Lease	65	100	22	100	100
45401 - Small Equipment/Tools	0	0	1,089	0	0
46106 - Training	0	100	0	100	100
47001 - Postage	27	100	90	100	100
47002 - Office Supplies	31	600	258	600	600
47006 - Operating Supplies	0	0	0	100	0
47008 - Publications/Instructional Materials	0	50	0	200	200
47017 - Collection Maintenance	236	1,000	667	1,000	1,000
47018 - Exhibit Expenses	0	1,200	1,109	1,200	1,200
48001 - Advertising	595	800	55	800	800
81000 - FICA	1,428	1,412	1,311	3,122	3,122
82000 - Retirement	0	0	589	4,275	4,275

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
83000 - Health Insurance	39	39	30	113	113
84000 - Dental Insurance	0	0	0	165	165
85000 - Workers Compensation	257	241	241	221	221
***** Account Total:	56,059	67,946	49,151	99,167	99,067
Departmental Appropriation:	56,059	67,946	49,151	99,167	99,067

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

Departmental Appropriation:	56,059	67,946	49,151	99,167	99,067
Departmental Revenue:	1,298	0	8,423	0	0
Departmental Net Levy:	54,761	67,946	40,728	99,167	99,067

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
751 Historian					
Revenue					
7510 Historian					
0000 Core Program					
2089.02 - Other Culture and Recreation Income, Historian Fees	117	100	30	100	100
***** Account Total:	117	100	30	100	100
Departmental Revenue:	117	100	30	100	100
Appropriation					
7510 Historian					
0000 Core Program					
11000 - Full Time Wages	8	0	3,819	30,295	30,295
12000 - Part Time Wages	33,567	33,876	17,228	9,323	9,323
13000 - Overtime	0	0	22	500	500
14000 - Pay-in-Lieu of Benefit Hours	1,209	1,080	106	653	653
41252 - Research Services	396	450	0	500	500
43003 - Information Services Shared Service	1,289	1,262	580	832	832
43004 - Insurance Shared Service	631	649	322	716	716
43006 - Maintenance Shared Service	6,392	6,327	4,419	6,757	6,757
44101 - Telephone	28	30	22	35	35
45310 - Copy Machine Lease	12	25	21	25	25
45401 - Small Equipment/Tools	268	0	0	0	0
46102 - Employee Mileage Reimbursements	0	0	0	250	250
47001 - Postage	78	75	29	75	75
47002 - Office Supplies	1,546	800	133	800	800
47007 - Printing	0	100	0	100	100
47008 - Publications/Instructional Materials	55	75	280	400	400
47016 - Archival Supplies	67	450	0	450	450
48224 - Event Expenses	52	400	0	300	300
81000 - FICA	2,660	2,676	1,620	3,122	3,122
82000 - Retirement	0	0	530	4,275	4,275
83000 - Health Insurance	78	78	43	113	113
84000 - Dental Insurance	0	0	0	165	165
85000 - Workers Compensation	477	448	448	413	413
***** Account Total:	48,813	48,801	29,622	60,099	60,099
Departmental Appropriation:	48,813	48,801	29,622	60,099	60,099

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
---------- DEPARTMENTAL SUMMARY ----------					
Departmental Appropriation:	48,813	48,801	29,622	60,099	60,099
Departmental Revenue:	117	100	30	100	100
Departmental Net Levy:	48,696	48,701	29,592	59,999	59,999

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
816 Refuse					
Revenue					
8160 Refuse					
0000 Core Program					
2130.01 - Refuse and Garbage Charges, Refuse Fees	1,020,763	998,339	860,806	1,150,000	1,150,000
2130.02 - Refuse and Garbage Charges, Sale of Reclaimed Materials	107,741	146,686	104,113	125,000	125,000
2130.03 - Refuse and Garbage Charges, Refuse Permits	3,075	2,500	4,150	4,000	4,000
2300.01 - Transportation Services, Other Governments, Fuel	27	0	0	0	0
2300.01D - Transportation Services, Other Governments, Diesel Sales	1,902	200	624	200	200
2650 - Sales of Scrap And Excess Materials	8,831	55,000	6,783	60,000	60,000
3910.01 - State Aid, Conservation Programs, NYSDEC Recycling Program	10,847	9,000	15,326	9,000	9,000
***** Account Total:	1,153,186	1,211,725	991,802	1,348,200	1,348,200
Departmental Revenue:	1,153,186	1,211,725	991,802	1,348,200	1,348,200
Appropriation					
8160 Refuse					
0000 Core Program					
11000 - Full Time Wages	529,548	526,526	398,295	497,805	497,805
12000 - Part Time Wages	252,075	264,087	218,613	373,315	311,847
13000 - Overtime	6,916	7,500	3,905	7,500	7,500
14000 - Pay-in-Lieu of Benefit Hours	19,081	56,178	25,266	21,666	17,362
20006 - Computer Equipment/Software	0	0	429	0	0
20008 - Tools and Equipment	9,380	0	24,849	0	0
20527 - Recycle Boxes	95,554	0	0	0	40,000
20550 - Straight Roll Off Truck	226,267	0	0	0	0
40202 - NYS/Federal Fees	600	1,000	600	652	652
41603 - Contracted Services	1,478	1,441	2,107	975	975
41611 - Consultant Services	0	500	0	109	109
41616.A - Tipping Fees, Allegany	15,345	14,000	10,416	14,000	14,000
41616.C - Tipping Fees, Conewango	3,695	5,000	2,428	3,000	3,000
41616.D - Tipping Fees, Dayton	7,339	8,000	5,808	8,000	8,000
41616.F - Tipping Fees, 5 Points	7,402	5,000	3,236	5,000	5,000
41616.M - Tipping Fees, Machias	16,536	14,000	11,696	16,000	16,000
41616.P - Tipping Fees, Portville	59,357	46,000	40,645	54,000	54,000
41616.S - Tipping Fees, Salamanca	161,631	130,000	137,654	170,000	170,000
41618 - Household Hazardous Material	21,126	25,000	80	25,000	25,000

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
43001 - Fleet Maintenance	10,759	7,862	8,086	11,000	11,000
43003 - Information Services Shared Service	18,971	18,566	8,534	14,784	14,784
43004 - Insurance Shared Service	16,138	16,968	8,406	17,716	17,716
43006 - Maintenance Shared Service	2,805	2,622	1,859	2,674	2,674
44101 - Telephone	6,530	6,000	4,850	7,000	7,000
44102 - Heat	2,886	3,000	2,815	4,200	4,200
44103 - Electric	22,400	10,000	16,898	24,000	24,000
44104 - Water/Sewer	1,080	1,200	738	1,200	1,200
44201 - Land Rental	6,122	6,200	6,157	6,400	6,400
44401 - Building Repair/Maintenance	11,222	19,000	3,879	15,000	10,000
45102 - Diesel Fuel	64,097	70,324	74,396	95,000	95,000
45103 - Oil	2,783	2,000	1,271	2,000	2,000
45104 - Tires	12,950	16,000	11,618	16,000	14,000
45105 - Repair Parts	38,381	35,000	31,985	35,000	35,000
45201 - Outside Vehicle Repair	625	2,000	6,427	2,000	2,000
45202 - Equipment Repair and Maintenance	6,071	3,000	502	3,000	3,000
45308 - Equipment Rental	11,100	11,000	8,325	11,145	11,145
45401 - Small Equipment/Tools	3,589	2,500	1,165	2,500	2,500
46102 - Employee Mileage Reimbursements	198	100	67	181	181
46105 - Employee Evaluations	345	500	447	354	354
46106 - Training	0	150	0	1,000	150
46108 - Cellular Phone Charges	2,054	3,000	1,250	2,225	2,225
46110 - Uniforms and Protective Clothing	2,890	2,000	1,496	2,000	2,000
47001 - Postage	2,239	2,500	1,410	2,000	2,000
47002 - Office Supplies	1,336	1,500	195	1,300	1,300
47006 - Operating Supplies	11,707	7,000	8,216	10,000	10,000
47007 - Printing	4,755	4,500	4,261	4,500	4,500
47067 - Chemicals	4,877	3,500	3,263	4,000	4,000
48001 - Advertising	0	400	0	195	195
48004 - Permits and Fees	30	180	90	180	180
63001 - Capital Lease Principal	14,463	14,611	12,296	11,363	11,363
73001 - Capital Lease Interest	1,985	2,487	2,079	1,817	1,817
81000 - FICA	58,604	65,374	47,132	68,889	63,857
82000 - Retirement	106,965	112,297	88,569	123,857	123,857

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
83000 - Health Insurance	196,118	193,239	158,046	216,943	216,865
84000 - Dental Insurance	3,129	2,588	2,220	2,829	2,829
85000 - Workers Compensation	20,476	24,658	24,658	28,956	28,956
***** Account Total:	2,104,010	1,778,058	1,439,633	1,950,230	1,911,498
8162 Landfills					
0000 Core Program					
11000 - Full Time Wages	106,019	104,890	80,877	84,762	84,762
13000 - Overtime	7,048	7,000	3,390	7,000	7,000
14000 - Pay-in-Lieu of Benefit Hours	0	6,532	4,881	0	0
20008 - Tools and Equipment	1,400	0	0	0	0
40202 - NYS/Federal Fees	400	400	400	400	400
41213 - Engineering Services	2,850	0	0	0	0
41213.Far - Engineering Services, Farwell Landfill	8,525	8,200	2,125	8,200	8,200
41213.Five - Engineering Services, Five Points Landfill	3,250	3,350	3,350	3,500	3,500
41420.Far - Water Samples, Farwell	13,001	12,950	1,306	12,000	12,000
41420.Five - Water Samples, Five Points	10,196	10,475	646	12,000	12,000
41617.Far - Leachate Disposal, Farwell	18,008	15,000	16,102	22,000	22,000
41617.Five - Leachate Disposal, Five Points	42,029	40,000	20,342	31,000	31,000
41619 - Contracted Mowing	8,500	0	8,500	10,000	10,000
43001 - Fleet Maintenance	5,574	4,718	6,091	6,000	6,000
43003 - Information Services Shared Service	4,742	4,636	2,131	3,696	3,696
43004 - Insurance Shared Service	4,034	4,242	2,101	4,429	4,429
44101 - Telephone	1,118	1,000	713	1,000	1,000
44103 - Electric	2,307	2,500	1,862	2,500	2,500
44401 - Building Repair/Maintenance	3,034	1,000	542	1,000	1,000
44412 - Pump Station Maintenance	14,335	10,000	12,792	10,000	10,000
45102 - Diesel Fuel	16,421	24,800	22,436	28,000	28,000
45103 - Oil	481	1,000	575	1,000	1,000
45104 - Tires	2,791	4,000	4,812	5,000	4,500
45105 - Repair Parts	6,883	9,000	6,307	8,000	8,000
45202 - Equipment Repair and Maintenance	375	1,000	0	1,000	800
45308 - Equipment Rental	6,279	0	0	0	0
45401 - Small Equipment/Tools	20	0	0	0	0
46103 - Employee Other Travel Expenses	0	0	330	0	0

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
46105 - Employee Evaluations	0	150	65	150	150
46106 - Training	0	50	330	50	50
46108 - Cellular Phone Charges	344	396	255	396	396
46110 - Uniforms and Protective Clothing	0	150	150	150	150
47006 - Operating Supplies	3	700	143	700	500
47067 - Chemicals	168	60	64	60	60
48002 - Dues	0	0	105	0	0
81000 - FICA	8,277	9,063	6,541	7,023	7,023
82000 - Retirement	16,446	16,961	12,805	13,521	13,521
83000 - Health Insurance	24,374	23,591	17,267	19,966	19,966
84000 - Dental Insurance	608	555	426	461	461
85000 - Workers Compensation	1,627	1,511	1,511	1,342	1,342
***** Account Total:	341,467	329,880	242,273	306,306	305,406
Departmental Appropriation:	2,445,477	2,107,938	1,681,906	2,256,536	2,216,904

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

Departmental Appropriation:	2,445,477	2,107,938	1,681,906	2,256,536	2,216,904
Departmental Revenue:	1,153,186	1,211,725	991,802	1,348,200	1,348,200
Departmental Net Levy:	1,292,291	896,213	690,104	908,336	868,704

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
871 Soil Conservation Appropriation					
8710 Conservation					
0000 Core Program					
42033 - Soil and Water Conservation District	147,942	147,942	147,942	150,901	147,942
42033.ENV - Soil and Water Conservation District, Environmental Services	0	0	16,666	40,000	40,000
***** Account Total:	147,942	147,942	164,608	190,901	187,942
8740 Small Watershed Protection					
0000 Core Program					
40809 - Ischua Watershed	30,000	17,434	17,434	40,000	17,434
41213 - Engineering Services	5,150	10,000	0	0	0
***** Account Total:	35,150	27,434	17,434	40,000	17,434
8745 Flood and Erosion Control					
0000 Core Program					
40810 - Emergency Streambank Restoration	3,442	80,000	69,888	80,000	80,000
40810.01 - Emergency Streambank Restoration, Technical Services Soil & Water	0	0	0	8,000	0
***** Account Total:	3,442	80,000	69,888	88,000	80,000
Departmental Appropriation:	186,534	255,376	251,930	318,901	285,376

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

Departmental Appropriation:	186,534	255,376	251,930	318,901	285,376
Departmental Revenue:	0	0	0	0	0
Departmental Net Levy:	186,534	255,376	251,930	318,901	285,376

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
873 Reforestation					
Revenue					
8730 Forestry					
0000 Core Program					
2410 - Rental of Real Property	0	0	44	0	0
2652 - Sales of Forest Products	293,111	0	269	0	0
***** Account Total:	293,111	0	313	0	0
Departmental Revenue:	293,111	0	313	0	0
Appropriation					
1950 Taxes on Municipal Property					
0000 Core Program					
48010 - Taxes County Forest Property	30,593	31,500	10,360	31,500	31,500
***** Account Total:	30,593	31,500	10,360	31,500	31,500
8730 Forestry					
0000 Core Program					
41427 - Forest Management Services	40,367	25,000	0	25,000	25,000
41619 - Contracted Mowing	1,200	2,000	0	2,000	2,000
45308 - Equipment Rental	0	5,477	0	5,477	5,477
47006 - Operating Supplies	0	10,000	0	0	0
***** Account Total:	41,567	42,477	0	32,477	32,477
Departmental Appropriation:	72,160	73,977	10,360	63,977	63,977
---------- DEPARTMENTAL SUMMARY ----------					
Departmental Appropriation:	72,160	73,977	10,360	63,977	63,977
Departmental Revenue:	293,111	0	313	0	0
Departmental Net Levy:	-220,951	73,977	10,047	63,977	63,977

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
876 Emergency Disaster Work Revenue					
8760 Emergency Disaster Work					
0000 Core Program					
4960 - Federal Aid, Emergency Disaster Assistance	203,778	0	0	0	0
***** Account Total:	203,778	0	0	0	0
Departmental Revenue:	203,778	0	0	0	0

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

Departmental Appropriation:	0	0	0	0	0
Departmental Revenue:	203,778	0	0	0	0
Departmental Net Levy:	-203,778	0	0	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
901 County General Accounts					
Revenue					
0000 Unallocated					
0000 Core Program					
2410 - Rental of Real Property	1,725	1,800	1,500	1,800	1,800
2665 - Sales of Equipment	10,500	0	17,645	0	0
2690.01 - Other Compensation For Loss, Tobacco Settlement	1,043,139	1,040,000	960,814	955,000	955,000
2701 - Refunds of Prior Years' Expenditures	-300,405	0	467,134	0	0
2701.03 - Refunds of Prior Years' Expenditures, Miscellaneous	-216,313	0	-587,318	0	0
2720 - Off-Track Betting, Distributed Earnings	388,560	230,000	196,669	275,000	275,000
2725.1 - Tribal Compact Moneys, Tax Immune Proceeds	1,885,130	1,000,000	0	1,000,000	800,000
2770.02 - Other Unclassified Revenue, Miscellaneous Revenue	36,402	0	2,167	0	0
2801.1 - Interfund Revenues, Nursing Home Indirect Costs	1,669,043	1,185,371	0	1,231,581	1,231,581
3089.15 - State Aid, Other, SWIMS Grant	25,000	0	0	0	0
***** Account Total:	4,542,781	3,457,171	1,058,611	3,463,381	3,263,381
Departmental Revenue:	4,542,781	3,457,171	1,058,611	3,463,381	3,263,381
Appropriation					
1910 Unallocated					
0000 Core Program					
40825 - Allegany County OATS Admin Fee	300,000	250,000	250,000	250,000	250,000
41207 - ADA/Corporate Compliance	0	5,000	390	2,500	2,500
41208 - Audit Services Contracted	105,038	98,286	87,648	98,286	98,286
41231 - Limited English Proficiency	0	500	0	500	500
41233 - Professional Services	100,275	112,500	238,462	112,500	150,000
42078 - SWIMS Grant Payments	25,000	0	0	0	0
45401 - Small Equipment/Tools	3,742	0	0	0	0
47007 - Printing	10,499	10,350	6,287	10,000	10,000
47011 - Law Books	3,234	3,000	3,020	3,000	3,000
48003 - Meeting Expenses	0	0	584	1,000	1,000
48015 - ASCAP and BMI Licenses	4,153	4,300	4,288	4,300	4,300
48215 - Housekeeping Committee	0	450	0	450	450
48403 - Unclassified	85	0	0	0	0
***** Account Total:	552,026	484,386	590,679	482,536	520,036
1990 Contingent Fund					
0000 Core Program					

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
40601 - Contingent Fund	0	204,972	0	204,972	225,148
***** Account Total:	0	204,972	0	204,972	225,148
9010 Employee Benefits					
0000 Core Program					
29996 - Provision for Prescription Drug Savings	0	0	0	0	-891,521
29998 - Provision for Wage & Benefit Adjustments	0	-656,487	0	-656,487	-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	500,000
40602.4 - Provision for Wage Settlements, Provision	0	0	0	2,680,299	2,680,299
83000.101 - Health Insurance, Legislature Retirees	49,125	25,868	19,758	26,592	26,592
83000.116 - Health Insurance, District Attorney Retirees	31,842	17,002	11,548	17,728	17,728
83000.117 - Health Insurance, Legal Defense Indigents Retirees	47,979	34,337	25,080	33,850	33,850
83000.123 - Health Insurance, County Administrator Retirees	91,141	51,428	34,932	60,443	60,443
83000.132 - Health Insurance, Treasurer Retirees	93,108	48,040	30,507	48,753	48,753
83000.135 - Health Insurance, Real Property Services Retirees	82,164	65,398	49,737	57,562	57,562
83000.141 - Health Insurance, County Clerk Retirees	193,407	113,109	82,840	120,105	120,105
83000.142 - Health Insurance, County Attorney Retirees	49,801	33,588	22,097	39,963	39,963
83000.143 - Health Insurance, Human Resources Retirees	31,030	16,005	10,871	17,728	17,728
83000.144 - Health Insurance, Risk Management Retirees	31,257	16,284	11,061	17,728	17,728
83000.145 - Health Insurance, Board of Election Retirees	9,634	4,721	4,935	8,864	8,864
83000.149 - Health Insurance, DPW Administration Retirees	117,813	89,305	62,082	93,692	93,692
83000.162 - Health Insurance, Buildings and Grounds Retirees	64,426	48,034	26,396	60,882	60,882
83000.168 - Health Insurance, Information Services Retirees	38,923	26,987	25,002	41,108	41,108
83000.311 - Health Insurance, Sheriff and Jail Retirees	1,222,229	1,283,289	938,521	1,339,822	1,339,822
83000.314 - Health Insurance, Probation Retirees	282,052	195,189	130,061	194,938	194,938
83000.363 - Health Insurance, Weights and Measures Retirees	15,466	7,943	5,395	8,864	8,864
83000.364 - Health Insurance, Emergency Services Retirees	49,437	22,547	16,900	26,592	26,592
83000.401 - Health Insurance, Health Retirees	786,276	504,037	366,560	551,528	551,528
83000.431 - Health Insurance, Community Services Retirees	253,311	203,900	136,626	198,215	198,215
83000.453EF - Health Insurance, Olean NH Retirees	522,241	302,668	198,079	304,260	304,260
83000.453EI - Health Insurance, Machias NH Retirees	582,145	379,978	256,681	365,548	365,548
83000.502 - Health Insurance, County Road Retirees	1,238,400	924,699	679,860	992,645	992,645
83000.601 - Health Insurance, Social Services Retirees	1,423,318	1,070,897	738,592	1,078,521	1,078,521
83000.642 - Health Insurance, Economic Development Retirees	23,524	12,313	7,668	13,296	13,296

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
83000.677 - Health Insurance, Aging Retirees	143,916	110,767	73,074	100,553	100,553
83000.723 - Health Insurance, Onoville Marina Retirees	22,874	16,208	7,822	13,296	13,296
83000.731 - Health Insurance, Youth Bureau Retirees	31,085	14,769	15,496	17,728	17,728
83000.816 - Health Insurance, Refuse Retirees	107,140	70,334	55,466	88,255	88,255
83000.R - Health Insurance, Retirees	0	205,949	0	214,277	457,424
87000 - Employee Tuition Reimbursement	0	10,000	0	10,000	10,000
***** Account Total:	7,635,064	5,579,106	4,043,647	8,497,148	8,048,774
Departmental Appropriation:	8,187,090	6,268,464	4,634,326	9,184,656	8,793,958

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

Departmental Appropriation:	8,187,090	6,268,464	4,634,326	9,184,656	8,793,958
Departmental Revenue:	4,542,781	3,457,171	1,058,611	3,463,381	3,263,381
Departmental Net Levy:	3,644,309	2,811,293	3,575,715	5,721,275	5,530,577

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
970 Debt Service					
Appropriation					
9730 Bond Anticipation Notes					
0000 Core Program					
74001 - Interest Expense	306,317	256,521	256,521	0	0
***** Account Total:	306,317	256,521	256,521	0	0
Departmental Appropriation:	306,317	256,521	256,521	0	0

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

Departmental Appropriation:	306,317	256,521	256,521	0	0
Departmental Revenue:	0	0	0	0	0
Departmental Net Levy:	306,317	256,521	256,521	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
990 Interfund Transfers					
Revenue					
9901 Interfund Transfers					
0000 Core Program					
5031 - Interfund Transfers	1,882,377	0	0	0	0
***** Account Total:	1,882,377	0	0	0	0
Departmental Revenue:	1,882,377	0	0	0	0
Appropriation					
9901 Interfund Transfers					
0000 Core Program					
90300 - Transfer to The Pines - Machias	1,696,662	0	0	0	0
90502 - Transfer to County Road Fund	6,487,402	4,418,231	0	4,783,301	3,758,453
90503 - Transfer to Road Machinery Fund	0	484,619	0	178,921	19,668
90884 - Transfer to Conewango Watershed	7,500	7,500	0	10,000	10,000
90970 - Transfer to Debt Service Fund	150,877	266,660	0	287,752	287,752
***** Account Total:	8,342,441	5,177,010	0	5,259,974	4,075,873
9950 Transfer Capital Projects Fund					
0000 Core Program					
90504 - Transfer to Capital Projects Fund	177,721	0	0	0	0
***** Account Total:	177,721	0	0	0	0
Departmental Appropriation:	8,520,162	5,177,010	0	5,259,974	4,075,873
---------- DEPARTMENTAL SUMMARY ----------					
Departmental Appropriation:	8,520,162	5,177,010	0	5,259,974	4,075,873
Departmental Revenue:	1,882,377	0	0	0	0
Departmental Net Levy:	6,637,785	5,177,010	0	5,259,974	4,075,873

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
---------- FUND SUMMARY ----------					
A General Fund					
Fund Appropriation:	233,688,424	231,214,410	159,097,142	237,933,424	235,992,610
Fund Revenue:	230,225,380	231,040,433	172,553,245	232,358,322	235,828,633
Fund Appropriated Balance:	3,463,044	173,977	-13,456,103	5,575,102	163,977

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 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	12,400	12,400
2401 - Interest And Earnings	2,022	0	84	0	0
***** Account Total:	11,922	9,900	9,984	12,400	12,400
Departmental Revenue:	11,922	9,900	9,984	12,400	12,400
Appropriation					
8735 Joint Watershed					
0000 Core Program					
41611 - Consultant Services	0	1,955	0	1,955	1,955
41629 - Dam Maintenance	5,500	20,000	7,075	25,000	25,000
41630 - Dredge Maintenance	0	2,400	0	2,400	2,400
48001 - Advertising	72	0	92	0	0
48003 - Meeting Expenses	1,729	4,245	1,542	4,245	4,245
48403 - Unclassified	0	5,600	0	5,600	5,600
***** Account Total:	7,301	34,200	8,709	39,200	39,200
Departmental Appropriation:	7,301	34,200	8,709	39,200	39,200

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

Departmental Appropriation:	7,301	34,200	8,709	39,200	39,200
Departmental Revenue:	11,922	9,900	9,984	12,400	12,400
Departmental Net Levy:	-4,621	24,300	-1,275	26,800	26,800

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
990 Interfund Transfers					
Revenue					
9901 Interfund Transfers					
0000 Core Program					
5031 - Interfund Transfers	7,500	7,500	0	10,000	10,000
***** Account Total:	7,500	7,500	0	10,000	10,000
Departmental Revenue:	7,500	7,500	0	10,000	10,000

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

Departmental Appropriation:	0	0	0	0	0
Departmental Revenue:	7,500	7,500	0	10,000	10,000
Departmental Net Levy:	-7,500	-7,500	0	-10,000	-10,000

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
---------- FUND SUMMARY ----------					
CM Conewango Watershed Fund					
Fund Appropriation:	7,301	34,200	8,709	39,200	39,200
Fund Revenue:	19,422	17,400	9,984	22,400	22,400
Fund Appropriated Balance:	-12,121	16,800	-1,275	16,800	16,800

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 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	14,230,036	14,395,995	10,733,826	14,395,995	15,297,930
1710.01 - Public Works Charges, Charges for Inspections	17,550	15,500	16,400	15,500	15,500
2300 - Transportation Services, Other Governments	367,965	250,000	189,369	250,000	250,000
2300.03 - Transportation Services, Other Governments, Traffic Materials	97,271	65,000	31,062	48,000	65,000
2680 - Insurance Recoveries	3,537	0	11,273	0	0
3589.01 - State Aid, Other Transportation, Occupational Safety Grant	7,050	11,250	9,900	0	0
***** Account Total:	14,723,409	14,737,745	10,991,830	14,709,495	15,628,430
5110 Maintenance of Roads and Bridges					
5121 Alle-Catt Energy RUA					
2770.12 - Other Unclassified Revenue, Alle-Catt Energy RUA Prof Serv	338,490	150,000	266,883	0	150,000
2770.13 - Other Unclassified Revenue, Alle-Catt Energy RUA Repairs	0	0	150,000	0	150,000
***** Account Total:	338,490	150,000	416,883	0	300,000
5111 Federal Aid Bridge Program					
0000 Core Program 21301 Town of Olean - OL22					
1710.03 - Public Works Charges, Services	394	2,000	-394	1,500	1,500
0000 Core Program 21302 Town of Great Valley - GV26					
1710.03 - Public Works Charges, Services	335	2,000	-335	0	1,500
0000 Core Program 21303 Town of Carrollton - CA32					
1710.03 - Public Works Charges, Services	688	2,000	-688	1,500	1,500
0000 Core Program 21304 Town of Ashford - AS42					
1710.03 - Public Works Charges, Services	1,427	2,000	-1,427	1,500	1,500
***** Account Total:	2,844	8,000	-2,844	4,500	6,000
Departmental Revenue:	15,064,743	14,895,745	11,405,869	14,713,995	15,934,430
Appropriation					
3310 Traffic Control					
0000 Core Program					
11000 - Full Time Wages	203,801	390,699	107,918	355,274	355,274
12000 - Part Time Wages	3,807	10,450	1,754	10,450	10,450
13000 - Overtime	1,562	4,500	424	0	0
14000 - Pay-in-Lieu of Benefit Hours	8,746	46,848	46,633	940	940
20006 - Computer Equipment/Software	10,664	0	0	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
20008 - Tools and Equipment	0	5,000	3,786	5,000	0
41424 - Striping Contract	345,456	260,500	171,223	260,500	260,500
43006 - Maintenance Shared Service	14,743	12,672	8,985	12,925	12,925
45202 - Equipment Repair and Maintenance	312	1,000	0	1,000	1,000
45203 - Software Licenses and Maintenance	1,928	500	1,898	1,200	1,200
45401 - Small Equipment/Tools	2,196	2,500	59	2,500	2,000
46105 - Employee Evaluations	199	500	167	500	300
46108 - Cellular Phone Charges	477	750	458	700	700
46110 - Uniforms and Protective Clothing	983	1,000	194	1,000	1,000
47002 - Office Supplies	1,899	1,000	104	1,000	800
47008 - Publications/Instructional Materials	0	150	0	0	0
47060 - Traffic Control Materials	80,787	83,500	12,007	73,500	73,500
81000 - FICA	15,945	34,623	11,424	28,057	28,057
82000 - Retirement	32,285	59,635	19,045	60,793	60,793
83000 - Health Insurance	41,150	74,196	34,978	117,956	117,956
84000 - Dental Insurance	914	1,063	653	1,974	1,974
85000 - Workers Compensation	3,461	3,543	3,543	2,586	2,586
***** Account Total:	771,315	994,629	425,253	937,855	931,955
5010 Highway Administration					
0000 Core Program					
11000 - Full Time Wages	212,511	233,962	184,735	289,799	214,817
13000 - Overtime	28	0	197	0	0
14000 - Pay-in-Lieu of Benefit Hours	0	0	902	0	0
43003 - Information Services Shared Service	147,718	140,359	64,520	123,677	123,677
43006 - Maintenance Shared Service	6,473	6,507	4,614	6,637	6,637
45203 - Software Licenses and Maintenance	50	400	50	400	400
45311 - Postage Equipment Lease	624	600	624	624	624
47001 - Postage	1,613	2,000	948	1,500	1,500
47007 - Printing	32	300	104	300	200
48001 - Advertising	1,897	1,300	790	1,300	1,300
48002 - Dues	250	0	250	250	250
81000 - FICA	14,541	17,902	12,810	22,175	16,438
82000 - Retirement	30,296	35,616	28,084	45,616	35,035
83000 - Health Insurance	96,262	111,243	81,972	118,320	98,656

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
84000 - Dental Insurance	1,498	1,514	1,189	1,645	1,316
85000 - Workers Compensation	2,763	2,749	2,749	2,522	2,522
***** Account Total:	516,556	554,452	384,538	614,765	503,372
5020 Engineering					
0000 Core Program					
11000 - Full Time Wages	350,924	496,451	136,534	475,837	475,837
12000 - Part Time Wages	17,873	39,499	14,935	49,949	49,949
13000 - Overtime	2,661	18,100	641	22,600	22,600
14000 - Pay-in-Lieu of Benefit Hours	91,306	0	621	0	0
20006 - Computer Equipment/Software	0	0	590	5,300	4,400
20008 - Tools and Equipment	0	0	2,534	0	0
29999 - Personal Services Charged to Capital Projects Fund	0	-420,000	0	-500,000	-420,000
41213 - Engineering Services	0	80,000	0	80,000	40,000
43006 - Maintenance Shared Service	26,917	25,161	17,839	23,242	23,242
45202 - Equipment Repair and Maintenance	89	2,000	2,325	2,000	2,000
45203 - Software Licenses and Maintenance	18,695	21,050	14,423	18,925	18,925
45310 - Copy Machine Lease	8,882	6,100	3,606	6,100	6,100
45401 - Small Equipment/Tools	0	0	446	500	500
46101 - Employee Meal Reimbursements	137	350	0	100	0
46102 - Employee Mileage Reimbursements	0	0	0	270	0
46103 - Employee Other Travel Expenses	1,494	1,200	328	600	600
46105 - Employee Evaluations	96	0	93	0	0
46106 - Training	3,875	8,785	840	8,535	6,535
46108 - Cellular Phone Charges	603	860	666	860	860
46110 - Uniforms and Protective Clothing	427	900	393	1,090	1,090
47002 - Office Supplies	5,649	5,900	4,531	5,900	5,000
47006 - Operating Supplies	679	530	301	530	530
47008 - Publications/Instructional Materials	8,212	2,000	4,011	8,250	4,000
48002 - Dues	915	670	0	400	400
81000 - FICA	34,506	42,393	11,592	41,962	41,962
82000 - Retirement	57,168	88,414	26,195	93,786	93,786
83000 - Health Insurance	46,315	74,490	17,043	59,518	59,518
84000 - Dental Insurance	947	1,037	429	1,290	1,290
85000 - Workers Compensation	7,735	5,599	5,599	5,515	5,515

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
***** Account Total:	686,105	501,489	266,515	413,059	444,639
5110 Maintenance of Roads and Bridges					
0000 Core Program					
11000 - Full Time Wages	3,077,241	3,340,790	2,180,120	3,104,557	3,104,557
12000 - Part Time Wages	71,589	104,500	55,966	201,824	201,824
13000 - Overtime	121,244	90,000	62,925	120,000	120,000
14000 - Pay-in-Lieu of Benefit Hours	31,998	58,224	57,383	6,529	6,529
20006 - Computer Equipment/Software	1,426	0	0	0	0
20008 - Tools and Equipment	4,909	6,000	0	6,000	6,000
29999 - Personal Services Charged to Capital Projects Fund	0	-1,500,000	0	-1,500,000	-1,500,000
41621 - Contracted Tree Removal	166,685	64,229	27,095	50,000	50,000
43004 - Insurance Shared Service	76,027	76,861	38,076	82,980	82,980
43005 - Records Management Shared Service	175	171	121	141	141
43006 - Maintenance Shared Service	3,398	3,176	2,252	4,574	4,574
45308 - Equipment Rental	174,151	143,511	152,053	120,000	120,000
45401 - Small Equipment/Tools	-120	0	-26	0	0
45401.B - Small Equipment/Tools, Bridge Crew	3,371	2,500	1,019	2,500	2,500
45401.G - Small Equipment/Tools, Guiderail	2,207	1,000	494	1,000	1,000
45401.H - Small Equipment/Tools, Highway	16,105	14,500	7,033	14,500	14,500
46101 - Employee Meal Reimbursements	129	130	104	130	130
46103 - Employee Other Travel Expenses	1,483	0	986	1,500	1,300
46105 - Employee Evaluations	6,819	7,000	9,342	12,000	12,000
46106 - Training	375	11,500	600	10,000	10,000
46106.HAB - Training, HAB Training Grant	7,050	11,250	9,900	0	0
46108 - Cellular Phone Charges	4,727	5,500	3,268	5,500	5,500
46110 - Uniforms and Protective Clothing	23,704	20,000	16,050	25,000	25,000
47002 - Office Supplies	1,594	1,600	1,934	1,600	1,600
47006 - Operating Supplies	25,023	20,000	14,771	25,000	22,500
47061 - Road Materials	1,511,720	1,022,000	35,048	50,000	72,000
47061.CS - Road Materials, Crack Sealing	0	0	0	50,000	50,000
47061.DM - Road Materials, Drainage Materials	0	0	54,118	200,000	150,000
47061.GR - Road Materials, Gravels	0	0	-15,746	100,000	100,000
47061.HMA - Road Materials, Hot Mix Asphalt	0	0	202,178	300,000	300,000
47061.MI - Road Materials, Milling	0	0	105,354	100,000	100,000

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
47061.ST - Road Materials, Surface Treatment/Pavement Seal	0	0	498,809	500,000	500,000
47062 - Bridge Materials	13,829	15,000	21	15,000	15,000
47074 - Guiderail Materials	39,062	32,000	1,013	32,000	27,000
81000 - FICA	243,456	274,967	171,385	262,680	262,680
82000 - Retirement	529,046	578,551	388,418	572,216	572,216
83000 - Health Insurance	883,117	1,082,588	690,414	1,070,728	1,070,728
84000 - Dental Insurance	15,543	15,704	11,317	14,312	14,312
85000 - Workers Compensation	166,235	190,352	190,352	176,817	176,817
87000 - Employee Tuition Reimbursement	0	0	1,000	2,000	2,000
5121 Alle-Catt Energy RUA					
41213 - Engineering Services	338,490	150,000	275,513	0	300,000
5122 Municipal Shared Services					
11000 - Full Time Wages	32,168	0	16,387	0	0
12000 - Part Time Wages	149	0	336	0	0
13000 - Overtime	1,089	0	682	0	0
41424 - Striping Contract	0	0	115,363	0	0
41603 - Contracted Services	0	0	21,119	0	0
81000 - FICA	2,399	0	1,252	0	0
82000 - Retirement	5,171	0	2,754	0	0
83000 - Health Insurance	8,729	0	4,953	0	0
84000 - Dental Insurance	162	0	77	0	0
***** Account Total:	7,611,675	5,843,604	5,413,583	5,741,088	6,005,388
5111 Federal Aid Bridge Program					
0000 Core Program 21301 Town of Olean - OL22					
11000 - Full Time Wages	279	0	418	0	0
41603 - Contracted Services	0	2,000	7	1,500	1,500
81000 - FICA	21	0	31	0	0
82000 - Retirement	52	0	87	0	0
83000 - Health Insurance	43	0	52	0	0
84000 - Dental Insurance	1	0	1	0	0
0000 Core Program 21302 Town of Great Valley - GV26					
11000 - Full Time Wages	244	0	836	0	0
13000 - Overtime	0	0	209	0	0
41603 - Contracted Services	0	2,000	0	1,500	1,500

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
81000 - FICA	16	0	79	0	0
82000 - Retirement	41	0	221	0	0
83000 - Health Insurance	34	0	132	0	0
84000 - Dental Insurance	0	0	2	0	0
0000 Core Program 21303 Town of Carrollton - CA32					
11000 - Full Time Wages	487	0	279	0	0
41603 - Contracted Services	0	2,000	0	1,500	1,500
81000 - FICA	36	0	21	0	0
82000 - Retirement	93	0	58	0	0
83000 - Health Insurance	71	0	36	0	0
84000 - Dental Insurance	1	0	1	0	0
0000 Core Program 21304 Town of Ashford - AS42					
11000 - Full Time Wages	1,010	0	139	0	0
41603 - Contracted Services	0	2,000	0	1,500	1,500
81000 - FICA	74	0	10	0	0
82000 - Retirement	188	0	28	0	0
83000 - Health Insurance	152	0	18	0	0
84000 - Dental Insurance	2	0	0	0	0
5111 Bridge Washing & Sealing					
11000 - Full Time Wages	4,438	0	6,651	0	0
13000 - Overtime	78	0	0	0	0
41603 - Contracted Services	2	90,000	58,159	20,000	20,000
81000 - FICA	332	0	493	0	0
82000 - Retirement	870	0	1,347	0	0
83000 - Health Insurance	625	0	853	0	0
84000 - Dental Insurance	9	0	15	0	0
85000 - Workers Compensation	61	80	80	54	54
***** Account Total:	9,260	98,080	70,263	26,054	26,054
5142 Snow Removal					
0000 Core Program					
11000 - Full Time Wages	1,153,323	1,529,289	743,582	1,567,620	1,567,620
12000 - Part Time Wages	25,142	27,085	24,517	0	0
13000 - Overtime	246,205	130,000	67,605	144,700	144,700
14000 - Pay-in-Lieu of Benefit Hours	0	33,136	0	1,092	1,092

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
41622 - Contracts with Towns	21,393	21,393	10,697	21,393	38,393
47063 - Snow Removal Materials	1,130,422	1,000,000	840,784	1,000,000	1,000,000
81000 - FICA	101,847	131,571	60,811	131,099	131,099
82000 - Retirement	211,168	282,466	130,884	302,547	302,547
83000 - Health Insurance	331,832	483,274	222,776	550,289	550,289
84000 - Dental Insurance	5,765	7,808	3,590	7,896	7,896
85000 - Workers Compensation	10,841	12,463	12,463	16,905	16,905
***** Account Total:	3,237,938	3,658,485	2,117,709	3,743,541	3,760,541
Departmental Appropriation:	12,832,849	11,650,739	8,677,861	11,476,362	11,671,949

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

Departmental Appropriation:	12,832,849	11,650,739	8,677,861	11,476,362	11,671,949
Departmental Revenue:	15,064,743	14,895,745	11,405,869	14,713,995	15,934,430
Departmental Net Levy:	-2,231,894	-3,245,006	-2,728,008	-3,237,633	-4,262,481

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
990 Interfund Transfers					
Revenue					
9901 Interfund Transfers					
0000 Core Program					
5031 - Interfund Transfers	6,487,402	4,418,231	0	4,783,301	3,758,453
***** Account Total:	6,487,402	4,418,231	0	4,783,301	3,758,453
Departmental Revenue:	6,487,402	4,418,231	0	4,783,301	3,758,453
Appropriation					
3310 Traffic Control					
0000 Core Program					
45307 - Road Machinery Equipment Rental	33,598	30,000	12,689	30,000	30,000
***** Account Total:	33,598	30,000	12,689	30,000	30,000
5020 Engineering					
0000 Core Program					
45307 - Road Machinery Equipment Rental	13	2,000	0	2,000	2,000
***** Account Total:	13	2,000	0	2,000	2,000
5110 Maintenance of Roads and Bridges					
0000 Core Program					
45307 - Road Machinery Equipment Rental	1,370,714	1,100,000	991,475	1,100,000	1,100,000
5122 Municipal Shared Services					
45307 - Road Machinery Equipment Rental	45,890	0	0	0	0
***** Account Total:	1,416,604	1,100,000	991,475	1,100,000	1,100,000
5142 Snow Removal					
0000 Core Program					
45307 - Road Machinery Equipment Rental	1,970,765	1,800,000	1,008,565	1,800,000	1,800,000
***** Account Total:	1,970,765	1,800,000	1,008,565	1,800,000	1,800,000
9901 Interfund Transfers					
0000 Core Program					
90970 - Transfer to Debt Service Fund	5,245,607	4,731,237	0	5,088,934	5,088,934
***** Account Total:	5,245,607	4,731,237	0	5,088,934	5,088,934
Departmental Appropriation:	8,666,587	7,663,237	2,012,729	8,020,934	8,020,934

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
---------- DEPARTMENTAL SUMMARY ----------					
Departmental Appropriation:	8,666,587	7,663,237	2,012,729	8,020,934	8,020,934
Departmental Revenue:	6,487,402	4,418,231	0	4,783,301	3,758,453
Departmental Net Levy:	2,179,185	3,245,006	2,012,729	3,237,633	4,262,481

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
---------- FUND SUMMARY ----------					
D County Road Fund					
Fund Appropriation:	21,499,436	19,313,976	10,690,590	19,497,296	19,692,883
Fund Revenue:	21,552,145	19,313,976	11,405,869	19,497,296	19,692,883
Fund Appropriated Balance:	-52,709	0	-715,279	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
DM Road Machinery Fund					
503 Road Machinery					
Revenue					
0000 Unallocated					
0000 Core Program					
1136 - Motor Vehicle Surcharge	515,242	540,000	352,076	500,000	525,000
1301 - Fleet Maintenance Charges	78,383	55,000	41,601	80,000	80,000
1306 - Maintenance Shared Service	282,006	265,768	173,552	273,459	271,448
2300.01D - Transportation Services, Other Governments, Diesel Sales	252,053	235,000	223,123	280,000	280,000
2300.01G - Transportation Services, Other Governments, Gasoline Sales	91,194	90,000	73,482	90,000	90,000
2300.02 - Transportation Services, Other Governments, Parts	15,059	13,000	5,079	13,000	13,000
2665 - Sales of Equipment	0	0	18,127	0	0
2665.ENT - Sales of Equipment, Expired Ent Lease Sale	14,000	0	0	0	0
2801.3 - Interfund Revenues, Rental from Capital Fund	860,463	731,673	951,525	850,000	850,000
***** Account Total:	2,108,400	1,930,441	1,838,565	2,086,459	2,109,448
Departmental Revenue:	2,108,400	1,930,441	1,838,565	2,086,459	2,109,448
Appropriation					
0000 Unallocated					
0000 Core Program					
45310 - Copy Machine Lease	0	0	32	0	0
46108 - Cellular Phone Charges	0	0	869	0	0
47002 - Office Supplies	0	0	869	0	0
***** Account Total:	0	0	1,770	0	0
1627 DPW Building					
0000 Core Program					
11000 - Full Time Wages	67,764	68,139	54,461	68,139	68,139
13000 - Overtime	0	0	121	0	0
43004 - Insurance Shared Service	16,814	18,315	9,073	18,315	23,260
44101 - Telephone	5,203	5,000	3,470	5,000	5,000
44102 - Heat	37,259	29,900	25,983	29,900	30,000
44103 - Electric	63,266	63,000	52,435	63,000	61,105
44104 - Water/Sewer	3,160	2,900	2,374	3,300	3,300
44401 - Building Repair/Maintenance	41,186	20,000	2,222	20,000	17,500
44402 - Backflow Prevention	1,750	1,750	4,358	1,750	1,750
44403 - Maintenance of Alarms	6,657	1,500	1,967	1,504	1,504

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
44406 - Maintenance of Elevators	2,772	2,773	2,242	2,377	2,377
44407 - Maintenance of Generator	2,825	2,500	1,035	5,323	2,662
44408 - Maintenance of HVAC	4,791	5,000	2,566	5,000	5,000
44410 - Maintenance of Sprinklers	2,330	2,800	2,304	5,526	5,526
44416 - Maintenance of Building Control Systems	0	4,986	4,986	5,136	5,136
47004 - Paper Supplies	4,693	4,227	1,367	4,000	4,000
47005 - Cleaning Supplies	2,451	2,000	1,500	2,000	2,000
47006 - Operating Supplies	0	500	0	500	500
48001 - Advertising	0	100	0	100	100
81000 - FICA	4,910	5,214	3,949	5,214	5,214
82000 - Retirement	10,707	11,611	9,287	12,253	12,253
83000 - Health Insurance	10,907	12,204	9,778	13,856	13,856
84000 - Dental Insurance	461	462	369	462	462
85000 - Workers Compensation	936	887	887	804	804
***** Account Total:	290,842	265,768	196,734	273,459	271,448
1640 Fleet Maintenance					
0000 Core Program					
11000 - Full Time Wages	69,167	69,918	55,508	74,982	74,982
13000 - Overtime	28	0	586	0	0
43001 - Fleet Maintenance	4,948	3,478	677	3,946	3,946
81000 - FICA	4,902	5,349	4,024	5,737	5,737
82000 - Retirement	8,627	9,436	7,536	10,581	10,581
83000 - Health Insurance	22,339	25,362	14,954	19,664	19,664
84000 - Dental Insurance	329	329	262	329	329
85000 - Workers Compensation	884	859	859	821	821
***** Account Total:	111,224	114,731	84,406	116,060	116,060
5130 Machinery					
0000 Core Program					
11000 - Full Time Wages	682,310	683,248	474,967	617,857	617,857
13000 - Overtime	14,129	9,500	13,438	52,900	52,900
14000 - Pay-in-Lieu of Benefit Hours	13,522	73,769	77,348	0	0
20006 - Computer Equipment/Software	377	0	0	0	0
20008 - Tools and Equipment	85,561	41,000	9,190	41,000	41,000
20505 - Tandem Axle Dump Trucks	589,573	800,000	748,448	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
20506 - Tractor Truck	0	265,000	167,389	0	0
20512 - Hydraulic Track Excavator	199,495	0	0	0	0
20513 - Loaders	124,036	300,000	259,465	350,000	325,000
20517 - Shoulder Machine	0	0	0	160,000	160,000
20529 - Brooms	0	0	0	180,000	180,000
20532 - Brush Chippers	0	0	0	90,000	90,000
20541 - Boom Mower	132,442	0	0	0	0
40202 - NYS/Federal Fees	700	1,000	700	1,000	1,000
41420 - Water Samples	2,110	2,000	470	2,000	2,000
41603 - Contracted Services	30,258	29,452	25,530	32,805	32,805
41603.ENT - Contracted Services, Fee to Close Expired Ent Lease	595	0	0	0	0
43001 - Fleet Maintenance	173,251	176,724	117,536	176,000	176,000
43002 - Telephone Shared Service	6,660	7,079	2,141	7,291	7,291
43003 - Information Services Shared Service	21,895	21,489	9,878	22,134	20,920
43004 - Insurance Shared Service	45,158	44,838	27,855	46,183	53,859
43006 - Maintenance Shared Service	172,860	161,581	114,562	166,428	163,804
44101 - Telephone	9,654	10,000	5,109	10,300	10,300
44102 - Heat	32,859	29,000	26,456	29,870	29,000
44103 - Electric	31,331	25,000	24,166	25,700	25,000
44104 - Water/Sewer	697	700	532	721	700
44201 - Land Rental	5,219	5,400	5,376	5,400	5,400
44401 - Building Repair/Maintenance	47,480	100,000	84,120	100,000	90,000
44407 - Maintenance of Generator	1,645	2,000	740	2,000	2,000
44408 - Maintenance of HVAC	650	300	350	700	700
44414 - Fire System Maintenance	0	0	0	800	0
45101 - Gasoline	83,550	115,000	162,906	200,000	200,000
45102 - Diesel Fuel	707,557	650,000	774,537	900,000	900,000
45103 - Oil	18,035	17,000	18,250	40,000	30,000
45104 - Tires	81,348	82,000	68,579	94,000	88,000
45105 - Repair Parts	324,706	302,615	227,635	360,000	330,000
45201 - Outside Vehicle Repair	16,611	40,000	13,432	50,000	40,000
45203 - Software Licenses and Maintenance	33,977	40,000	24,380	59,750	50,750
45308 - Equipment Rental	5,554	3,000	4,391	3,000	3,000
45310 - Copy Machine Lease	151	800	74	800	800

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
45401 - Small Equipment/Tools	8,521	11,500	8,439	11,500	10,000
46101 - Employee Meal Reimbursements	0	0	0	100	0
46103 - Employee Other Travel Expenses	103	100	11	100	0
46105 - Employee Evaluations	96	380	351	380	380
46106 - Training	340	500	341	5,000	5,000
46107 - Employee Tool Allowances	7,290	7,500	4,290	7,500	7,500
46108 - Cellular Phone Charges	1,023	1,368	683	1,368	1,368
46110 - Uniforms and Protective Clothing	12,574	13,000	7,785	22,000	17,500
47002 - Office Supplies	5,536	5,000	2,178	5,000	5,000
47006 - Operating Supplies	24,019	29,000	19,945	30,000	29,000
47012 - Safety Supplies	152	500	373	1,500	1,000
47064 - Snow Removal Parts	85,529	73,000	106,784	120,000	93,000
47065 - Steel Supplies	19,881	20,000	12,758	20,000	20,000
47066 - Welding Supplies	8,574	9,000	5,205	10,000	9,000
47067 - Chemicals	27,963	28,000	28,173	30,000	30,000
48004 - Permits and Fees	1,350	2,000	0	2,000	2,000
63001 - Capital Lease Principal	271,920	276,036	228,787	270,522	270,522
63001.ENT - Capital Lease Principal , Prin to Close Expired Ent Lease	13,405	0	0	0	0
73001 - Capital Lease Interest	57,157	57,435	48,198	55,926	55,926
81000 - FICA	51,476	58,649	40,741	51,325	51,325
82000 - Retirement	113,637	115,609	85,163	121,567	121,567
83000 - Health Insurance	176,822	206,367	142,464	201,883	201,883
84000 - Dental Insurance	3,305	3,037	2,491	3,126	3,126
85000 - Workers Compensation	9,008	9,085	9,085	8,425	8,425
87000 - Employee Tuition Reimbursement	900	0	0	0	0
***** Account Total:	4,596,537	4,966,561	4,244,195	4,807,861	4,673,608
Departmental Appropriation:	4,998,603	5,347,060	4,527,105	5,197,380	5,061,116

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

Departmental Appropriation:	4,998,603	5,347,060	4,527,105	5,197,380	5,061,116
Departmental Revenue:	2,108,400	1,930,441	1,838,565	2,086,459	2,109,448
Departmental Net Levy:	2,890,203	3,416,619	2,688,540	3,110,921	2,951,668

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
990 Interfund Transfers					
Revenue					
9901 Interfund Transfers					
0000 Core Program					
2801.2 - Interfund Revenues, Rental from County Road Fund	3,420,980	2,932,000	2,031,636	2,932,000	2,932,000
5031 - Interfund Transfers	0	484,619	0	178,921	19,668
***** Account Total:	3,420,980	3,416,619	2,031,636	3,110,921	2,951,668
Departmental Revenue:	3,420,980	3,416,619	2,031,636	3,110,921	2,951,668
Appropriation					
9901 Interfund Transfers					
0000 Core Program					
90100 - Transfer to General Fund	185,715	0	0	0	0
***** Account Total:	185,715	0	0	0	0
Departmental Appropriation:	185,715	0	0	0	0
---------- DEPARTMENTAL SUMMARY ----------					
Departmental Appropriation:	185,715	0	0	0	0
Departmental Revenue:	3,420,980	3,416,619	2,031,636	3,110,921	2,951,668
Departmental Net Levy:	-3,235,265	-3,416,619	-2,031,636	-3,110,921	-2,951,668

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
---------- FUND SUMMARY ----------					
DM Road Machinery Fund					
Fund Appropriation:	5,184,318	5,347,060	4,527,105	5,197,380	5,061,116
Fund Revenue:	5,529,380	5,347,060	3,870,201	5,197,380	5,061,116
Fund Appropriated Balance:	-345,062	0	656,904	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
EF The Pines-Olean					
453 Nursing Homes					
Revenue					
4530 Public Nursing Homes					
0000 Core Program					
1650.01 - Public Nursing Home Income, Medicare	676,539	2,220,410	613,530	1,409,278	1,409,278
1650.01A - Public Nursing Home Income, Allowance Medicare	762,258	0	475,912	0	0
1650.01AS - Public Nursing Home Income, Allowance Sequestration	-27,910	0	-21,293	0	0
1650.02 - Public Nursing Home Income, Medicaid	6,133,452	5,708,050	6,080,946	5,803,397	5,803,397
1650.02A - Public Nursing Home Income, Allowance Medicaid	-1,470,110	0	-2,485,446	0	0
1650.03 - Public Nursing Home Income, Third Party Insurances	565,623	570,208	597,532	1,117,772	1,117,772
1650.03A - Public Nursing Home Income, Allowance Third Party Insurances	327,567	0	163,315	0	0
1650.03AS - Public Nursing Home Income, Third Party Sequestration	-7,485	0	-3,096	0	0
1650.04 - Public Nursing Home Income, Private Pay	2,688,802	2,597,525	2,108,062	3,123,325	3,123,325
1650.11 - Public Nursing Home Income, Physical Therapy	673,237	209,791	459,582	325,000	325,000
1650.11A1 - Public Nursing Home Income, Allowance Therapies Medicare	-446,740	0	-347,839	0	0
1650.11A2 - Public Nursing Home Income, Allowance Therapies Medicaid	-65,384	0	-53,054	0	0
1650.11A3 - Public Nursing Home Income, Allowance Therapies Third Party	-453,959	0	-250,817	0	0
1650.12 - Public Nursing Home Income, Occupational Therapy	680,917	219,702	502,404	300,000	300,000
1650.13 - Public Nursing Home Income, Speech Therapy	166,669	73,026	72,554	100,000	100,000
1650.14 - Public Nursing Home Income, Medicaid Per Diem	329,001	388,147	234,139	394,631	394,631
1650.15 - Public Nursing Home Income, NYS Assessments Add-On	167,141	176,632	134,091	179,325	179,325
1650.16 - Public Nursing Home Income, Prior Year Adjustments	-41,538	0	-42,188	0	0
1650.18 - Public Nursing Home Income, Managed Care	442,454	519,503	437,696	575,408	575,408
1650.18A - Public Nursing Home Income, Allowance Managed Care	-93,497	0	-169,345	0	0
1650.18ATI - Public Nursing Home Income, Adv Training Initiative Grant	206,402	0	0	0	0
2401.01 - Interest And Earnings, Finance/Late Payment Charges	317	0	30	0	0
2675 - Gain on Disposition of Assets	-15,891	0	0	0	0
2705 - Gifts And Donations	464	0	0	0	0
2770.02 - Other Unclassified Revenue, Miscellaneous Revenue	706,918	0	-256,496	0	0
2770.06 - Other Unclassified Revenue, Reimbursement of Expenses	32,624	0	19,718	0	0
3489.01 - State Aid, Other Health, Enhanced Medicaid (IGT)	5,999,948	4,143,120	2,933,167	5,582,066	5,582,066
***** Account Total:	17,937,819	16,826,114	11,203,104	18,910,202	18,910,202
Departmental Revenue:	17,937,819	16,826,114	11,203,104	18,910,202	18,910,202
Appropriation					

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
1994 Depreciation					
8411 Depreciation Exp - Building					
48007 - Depreciation Expense	14,247	0	0	0	0
8412 Depreciation Exp - Fixed Equip					
48007 - Depreciation Expense	99,878	0	0	0	0
8413 Depreciation Exp - Major Mov Eq					
48007 - Depreciation Expense	78,489	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	146,025	0	0	0	0
8416 Depreciation Exp - Vehicles					
48007 - Depreciation Expense	31,057	0	0	0	0
8421 Indirect Cost					
48007 - Depreciation Expense	28,769	0	0	0	0
***** Account Total:	492,177	0	0	0	0
4530 Public Nursing Homes					
0000 Core Program					
46108 - Cellular Phone Charges	0	0	657	0	0
1160 Capital Expenditures					
20002 - Building/Building Improvements	0	50,000	0	50,000	50,000
1190 Capital Equipment Purchases					
20006 - Computer Equipment/Software	0	10,000	8,593	10,000	10,000
20008 - Tools and Equipment	0	5,000	7,986	5,000	5,000
20011 - Communication Equipment	0	0	4,293	1,000	1,000
20202 - Medical Equipment	0	25,000	5,959	25,000	25,000
20203 - Kitchen Equipment	0	5,000	890	5,000	5,000
20213 - Lift Equipment	0	5,000	0	5,000	5,000
1226 Nurse Call Upgrade					
20002 - Building/Building Improvements	0	0	0	230,000	230,000
6010 Nursing Administration					
46101 - Employee Meal Reimbursements	0	0	78	100	100
46102 - Employee Mileage Reimbursements	118	150	0	0	0
46103 - Employee Other Travel Expenses	0	0	781	500	500

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
46106 - Training	0	0	2,475	1,500	1,500
47002 - Office Supplies	3,177	1,000	815	1,000	1,000
48002 - Dues	183	208	0	208	208
6010 Nursing Administration 00001 Supervisors					
11000 - Full Time Wages	273,222	292,311	182,276	390,564	390,564
12000 - Part Time Wages	63,743	106,762	24,725	0	0
13000 - Overtime	25,494	0	16,404	0	0
14000 - Pay-in-Lieu of Benefit Hours	4,043	0	1,034	0	0
81000 - FICA	27,167	30,537	16,522	29,883	29,883
82000 - Retirement	41,423	48,118	30,028	55,129	55,129
82000.Pen - Retirement, Change in Pension Liability	-9,690	0	0	0	0
83000 - Health Insurance	44,610	43,359	34,719	89,120	89,120
83000.OPEB - Health Insurance, Change in OPEB Liability	-414,593	0	0	0	0
84000 - Dental Insurance	936	987	626	1,316	1,316
85000 - Workers Compensation	5,043	5,290	5,290	4,349	4,349
85000.WC - Workers Compensation, Change in WC Liability	-1,051	0	0	0	0
86000 - Unemployment	7,781	0	10,298	0	0
6010 Nursing Administration 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	189,262	215,581	142,818	112,788	112,788
14000 - Pay-in-Lieu of Benefit Hours	5,890	0	1,963	0	0
81000 - FICA	14,242	16,494	10,582	8,629	8,629
82000 - Retirement	24,767	29,079	19,078	15,911	15,911
82000.Pen - Retirement, Change in Pension Liability	-5,794	0	0	0	0
83000 - Health Insurance	42,017	51,244	32,497	19,924	19,924
83000.OPEB - Health Insurance, Change in OPEB Liability	-390,494	0	0	0	0
84000 - Dental Insurance	603	658	432	329	329
85000 - Workers Compensation	3,094	2,883	2,883	2,316	2,316
85000.WC - Workers Compensation, Change in WC Liability	-645	0	0	0	0
86000 - Unemployment	0	0	11,286	0	0
6010 Nursing Administration 00006 Clerical					
11000 - Full Time Wages	51,070	51,254	40,031	53,586	53,586
12000 - Part Time Wages	0	0	20,652	20,000	20,000
13000 - Overtime	3,412	0	10,007	0	0
14000 - Pay-in-Lieu of Benefit Hours	1,936	0	465	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
81000 - FICA	3,941	3,922	5,322	5,630	5,630
82000 - Retirement	6,645	6,917	9,615	10,386	10,386
82000.Pen - Retirement, Change in Pension Liability	-1,554	0	0	0	0
83000 - Health Insurance	22,916	25,622	5,433	9,935	9,935
83000.OPEB - Health Insurance, Change in OPEB Liability	-212,975	0	0	0	0
84000 - Dental Insurance	329	329	149	329	329
85000 - Workers Compensation	1,411	1,492	1,492	1,044	1,044
85000.WC - Workers Compensation, Change in WC Liability	-294	0	0	0	0
6011 Infection Control					
48002 - Dues	220	220	0	220	220
6011 Infection Control 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	28,081	28,157	22,767	46,678	46,678
13000 - Overtime	20	0	470	0	0
14000 - Pay-in-Lieu of Benefit Hours	0	0	1,784	0	0
81000 - FICA	2,039	2,155	1,858	3,572	3,572
82000 - Retirement	3,494	3,758	3,186	6,589	6,589
82000.Pen - Retirement, Change in Pension Liability	-817	0	0	0	0
83000 - Health Insurance	5,997	7,688	3,766	14,760	14,760
83000.OPEB - Health Insurance, Change in OPEB Liability	-55,734	0	0	0	0
84000 - Dental Insurance	98	99	48	165	165
85000 - Workers Compensation	381	371	371	333	333
85000.WC - Workers Compensation, Change in WC Liability	-79	0	0	0	0
6012 Inservice Coordinator					
47002 - Office Supplies	197	250	2,053	1,000	1,000
47009 - Educational Materials/Supplies	0	125	328	500	500
6012 Inservice Coordinator 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	65,482	65,699	40,860	46,678	46,678
13000 - Overtime	47	0	731	0	0
14000 - Pay-in-Lieu of Benefit Hours	0	0	4,162	0	0
81000 - FICA	4,753	5,027	3,368	3,571	3,571
82000 - Retirement	8,153	8,767	5,691	6,589	6,589
82000.Pen - Retirement, Change in Pension Liability	-1,907	0	0	0	0
83000 - Health Insurance	13,993	17,935	8,782	14,760	14,760
83000.OPEB - Health Insurance, Change in OPEB Liability	-130,047	0	0	0	0

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
84000 - Dental Insurance	230	231	113	165	165
85000 - Workers Compensation	891	867	867	778	778
85000.WC - Workers Compensation, Change in WC Liability	-186	0	0	0	0
6020 SNF					
41220 - Nursing Services Contracted	0	225,000	13,518	750,000	750,000
41220.LPNs - Nursing Services Contracted, LPNs	724,317	0	563,411	50,000	50,000
41220.RNs - Nursing Services Contracted, RNs	189,757	0	218,368	0	0
41240 - Certified Nurse Aides	1,231,423	25,000	772,470	100,000	193,404
41611 - Consultant Services	0	1,500	0	0	0
45105 - Repair Parts	2,389	500	267	250	250
45106 - Lift Parts	680	1,000	144	750	750
45202 - Equipment Repair and Maintenance	0	500	1,257	1,000	1,000
45308 - Equipment Rental	932	0	0	0	0
45310 - Copy Machine Lease	4,592	5,000	2,708	3,500	3,500
45405 - Minor Medical Equipment	4,357	1,000	529	1,000	1,000
45406 - Minor Non-Medical Equipment	0	0	939	0	0
45407 - Wheelchair Repair Parts	1,030	1,500	396	1,000	1,000
46106 - Training	0	0	159	0	0
46106.ATI - Training, Adv Training Initiative Grant	31,500	0	0	0	0
47002 - Office Supplies	3,583	4,000	2,890	4,000	4,000
47006 - Operating Supplies	40,452	35,000	40,250	35,000	35,000
47008 - Publications/Instructional Materials	971	1,000	491	750	750
47035 - Medical Supplies	40,270	45,000	41,823	50,000	50,000
47041.04 - Vaccines, Influenza Vaccines	6,590	0	0	0	0
47041.06 - Vaccines, Other Treatments	0	3,000	0	2,000	2,000
47046 - Disposable Linen	114,228	105,000	75,286	90,000	90,000
47053 - Personal Care Supplies	16,009	15,000	11,760	15,000	15,000
47069 - Catheters	1,773	1,000	911	1,000	1,000
47077 - Tube Feeding Supplies	2,008	1,500	1,124	1,500	1,500
48002 - Dues	0	272	0	0	0
48217 - Nurse Aide Recertification	3,200	1,500	3,673	4,000	4,000
48218 - CPR Training and Certification	180	0	80	100	100
6020 SNF 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	118,663	322,185	134,875	272,815	272,815

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
12000 - Part Time Wages	3,752	0	35,339	19,490	19,490
13000 - Overtime	7,708	195,000	23,600	195,000	195,000
14000 - Pay-in-Lieu of Benefit Hours	1,073	0	3,469	0	0
81000 - FICA	9,653	39,568	14,571	37,282	37,282
82000 - Retirement	14,776	69,814	26,231	68,709	68,709
82000.Pen - Retirement, Change in Pension Liability	-3,456	0	0	0	0
83000 - Health Insurance	21,258	69,479	35,592	78,964	78,964
83000.OPEB - Health Insurance, Change in OPEB Liability	-197,566	0	0	0	0
84000 - Dental Insurance	298	987	459	987	987
85000 - Workers Compensation	3,900	474	474	1,557	1,557
85000.WC - Workers Compensation, Change in WC Liability	-812	0	0	0	0
6020 SNF 00003 Registered Nurses					
11000 - Full Time Wages	104,675	96,757	74,327	96,757	96,757
13000 - Overtime	16,304	0	4,276	0	0
14000 - Pay-in-Lieu of Benefit Hours	2,213	0	0	0	0
81000 - FICA	9,116	7,402	5,770	7,402	7,402
82000 - Retirement	14,068	13,063	10,513	13,655	13,655
82000.Pen - Retirement, Change in Pension Liability	-3,291	0	0	0	0
83000 - Health Insurance	16,987	19,004	14,626	19,924	19,924
83000.OPEB - Health Insurance, Change in OPEB Liability	-157,873	0	0	0	0
84000 - Dental Insurance	329	329	253	329	329
85000 - Workers Compensation	12,604	9,319	9,319	9,207	9,207
85000.WC - Workers Compensation, Change in WC Liability	-2,626	0	0	0	0
6020 SNF 00004 LPNs					
11000 - Full Time Wages	1,080,718	1,393,995	787,438	1,311,096	1,311,096
12000 - Part Time Wages	32,608	190,624	6,623	185,138	185,138
13000 - Overtime	59,772	0	35,763	0	0
14000 - Pay-in-Lieu of Benefit Hours	15,830	0	11,882	0	0
81000 - FICA	86,664	115,414	61,178	114,490	114,490
82000 - Retirement	164,380	224,647	124,521	216,408	216,408
82000.Pen - Retirement, Change in Pension Liability	-38,453	0	0	0	0
83000 - Health Insurance	233,581	318,839	173,226	337,182	337,182
83000.OPEB - Health Insurance, Change in OPEB Liability	-2,170,837	0	0	0	0
84000 - Dental Insurance	4,865	5,922	3,665	6,251	6,251

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
85000 - Workers Compensation	53,264	53,923	53,923	53,466	53,466
85000.WC - Workers Compensation, Change in WC Liability	-11,095	0	0	0	0
6020 SNF 00005 Aides					
11000 - Full Time Wages	1,231,063	1,917,785	1,074,628	1,952,355	1,952,355
12000 - Part Time Wages	335,794	386,446	303,570	501,496	501,496
13000 - Overtime	250,483	0	167,913	0	0
14000 - Pay-in-Lieu of Benefit Hours	38,488	0	21,676	0	0
81000 - FICA	136,617	176,328	114,687	187,785	187,785
82000 - Retirement	225,270	314,090	209,588	321,414	321,414
82000.Pen - Retirement, Change in Pension Liability	-52,697	0	0	0	0
83000 - Health Insurance	298,968	643,109	318,437	622,722	622,722
83000.OPEB - Health Insurance, Change in OPEB Liability	-2,778,527	0	0	0	0
84000 - Dental Insurance	5,664	11,186	5,574	10,199	10,199
85000 - Workers Compensation	350,568	308,099	308,099	259,886	259,886
85000.WC - Workers Compensation, Change in WC Liability	-73,026	0	0	0	0
86000 - Unemployment	7,793	0	1,569	0	0
6020 SNF 00006 Clerical					
11000 - Full Time Wages	94,060	95,639	68,340	95,639	95,639
12000 - Part Time Wages	21,537	19,043	21,258	19,043	19,043
13000 - Overtime	1,580	23,400	688	19,500	19,500
14000 - Pay-in-Lieu of Benefit Hours	1,824	0	952	0	0
81000 - FICA	8,574	10,570	6,554	10,271	10,271
82000 - Retirement	11,799	16,071	10,035	16,251	16,251
82000.Pen - Retirement, Change in Pension Liability	-2,760	0	0	0	0
83000 - Health Insurance	34,095	38,019	27,943	39,859	39,859
83000.OPEB - Health Insurance, Change in OPEB Liability	-316,870	0	0	0	0
84000 - Dental Insurance	660	658	483	658	658
85000 - Workers Compensation	2,837	2,593	2,593	2,197	2,197
85000.WC - Workers Compensation, Change in WC Liability	-591	0	0	0	0
6021 Housekeeping Aides 00005 Aides					
11000 - Full Time Wages	64,516	0	0	0	0
12000 - Part Time Wages	49,019	72,410	22,627	21,345	21,345
13000 - Overtime	1,583	0	19	0	0
14000 - Pay-in-Lieu of Benefit Hours	1,790	0	0	0	0

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
81000 - FICA	8,465	5,540	1,745	1,634	1,634
82000 - Retirement	9,946	4,635	2,245	0	0
82000.Pen - Retirement, Change in Pension Liability	-2,327	0	0	0	0
83000 - Health Insurance	20,444	18	0	0	0
83000.OPEB - Health Insurance, Change in OPEB Liability	-190,001	0	0	0	0
84000 - Dental Insurance	585	0	0	0	0
85000 - Workers Compensation	0	2,095	2,095	1,387	1,387
7210 Laboratory					
41417 - Laboratory and Diagnostic Services	6,553	5,000	8,731	10,000	10,000
7240 Radiology					
41428 - Radiology Services	7,600	6,000	5,224	6,000	6,000
7250 Inhalation					
45308 - Equipment Rental	13,194	14,000	12,072	14,000	14,000
45405 - Minor Medical Equipment	293	0	0	0	0
47006 - Operating Supplies	0	0	214	0	0
47035 - Medical Supplies	8,542	10,000	5,678	8,000	8,000
47047 - Oxygen	10,908	10,000	7,899	8,000	8,000
7260 Activities					
41603 - Contracted Services	1,524	735	612	735	735
45201 - Outside Vehicle Repair	0	0	22	25	25
45302 - Automobile Expenses, Gas and Oil	0	0	342	500	500
46101 - Employee Meal Reimbursements	542	700	372	500	500
47002 - Office Supplies	1,659	500	1,783	500	500
47008 - Publications/Instructional Materials	191	0	0	0	0
47051 - Activity Supplies	7,586	7,500	7,079	7,500	7,500
48002 - Dues	0	45	0	0	0
63001 - Capital Lease Principal	0	7,342	6,118	7,342	7,342
73001 - Capital Lease Interest	1,149	1,724	1,436	1,724	1,724
7260 Activities 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	71,753	65,082	51,828	65,082	65,082
13000 - Overtime	284	0	58	0	0
14000 - Pay-in-Lieu of Benefit Hours	15	0	0	0	0
81000 - FICA	5,055	4,980	3,511	4,980	4,980
82000 - Retirement	12,568	13,348	10,645	14,167	14,167

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
82000.Pen - Retirement, Change in Pension Liability	-2,940	0	0	0	0
83000 - Health Insurance	22,895	25,622	20,394	29,664	29,664
83000.OPEB - Health Insurance, Change in OPEB Liability	-212,780	0	0	0	0
84000 - Dental Insurance	329	329	262	329	329
85000 - Workers Compensation	938	898	898	855	855
85000.WC - Workers Compensation, Change in WC Liability	-195	0	0	0	0
7260 Activities 00005 Aides					
11000 - Full Time Wages	114,988	107,158	85,057	106,808	106,808
12000 - Part Time Wages	69,244	61,812	96,402	121,508	121,508
13000 - Overtime	1,476	0	1,587	0	0
14000 - Pay-in-Lieu of Benefit Hours	4,113	0	11,613	0	0
81000 - FICA	13,814	12,936	14,431	17,476	17,476
82000 - Retirement	29,297	17,870	27,597	35,915	35,915
82000.Pen - Retirement, Change in Pension Liability	-6,853	0	0	0	0
83000 - Health Insurance	36,044	37,832	24,611	29,926	29,926
83000.OPEB - Health Insurance, Change in OPEB Liability	-334,983	0	0	0	0
84000 - Dental Insurance	749	658	513	658	658
85000 - Workers Compensation	2,915	3,001	3,001	2,252	2,252
85000.WC - Workers Compensation, Change in WC Liability	-607	0	0	0	0
7270 Pharmacy					
41234 - Pharmacy Consultant	15,840	17,280	12,960	17,280	17,280
47035 - Medical Supplies	1,069	0	0	0	0
47037 - Prescription Drugs	160,098	170,000	81,921	100,000	100,000
47038 - Over the Counter Drugs	19,470	20,000	15,560	20,000	20,000
47039 - Pharmacy Supplies	11,245	12,000	6,965	10,000	10,000
47041.06 - Vaccines, Other Treatments	27,284	19,000	23,598	25,000	25,000
7290 Dental					
41235 - Dental Services	41,660	43,340	32,225	43,340	43,340
7330 Physical Therapy					
41222 - Physical Therapy Contracted	413,891	400,000	259,771	375,000	375,000
47002 - Office Supplies	219	250	202	250	250
47006 - Operating Supplies	1,621	2,000	1,284	2,000	2,000
7340 Occupational					
41221 - Occupational Therapy Contracted	410,356	425,000	285,122	350,000	350,000

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
47002 - Office Supplies	78	0	0	0	0
47006 - Operating Supplies	0	0	43	0	0
7340 Occupational 00002 Director/Technician/Head Nurse					
85000 - Workers Compensation	907	180	180	0	0
85000.WC - Workers Compensation, Change in WC Liability	-189	0	0	0	0
7350 Speech Therapy					
41223 - Speech Therapy Contracted	120,717	160,000	49,897	125,000	125,000
7380 Social Work					
46102 - Employee Mileage Reimbursements	0	0	88	100	100
47002 - Office Supplies	24	0	23	0	0
7380 Social Work 00005 Aides					
11000 - Full Time Wages	76,223	75,725	60,362	76,075	76,075
13000 - Overtime	726	0	264	0	0
81000 - FICA	5,512	5,793	4,330	5,821	5,821
82000 - Retirement	14,570	15,521	12,428	16,554	16,554
82000.Pen - Retirement, Change in Pension Liability	-3,408	0	0	0	0
83000 - Health Insurance	22,932	25,622	20,496	29,664	29,664
83000.OPEB - Health Insurance, Change in OPEB Liability	-213,124	0	0	0	0
84000 - Dental Insurance	330	329	263	329	329
85000 - Workers Compensation	976	1,619	1,619	1,513	1,513
85000.WC - Workers Compensation, Change in WC Liability	-203	0	0	0	0
7390 Medical Records					
47002 - Office Supplies	336	500	462	500	500
47008 - Publications/Instructional Materials	560	0	0	0	0
48002 - Dues	0	185	0	0	0
7390 Medical Records 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	47,194	48,580	38,416	50,042	50,042
13000 - Overtime	213	0	73	0	0
81000 - FICA	3,307	3,717	2,622	3,829	3,829
82000 - Retirement	5,667	6,561	5,173	7,064	7,064
82000.Pen - Retirement, Change in Pension Liability	-1,326	0	0	0	0
83000 - Health Insurance	18,569	25,362	20,180	29,404	29,404
83000.OPEB - Health Insurance, Change in OPEB Liability	-172,575	0	0	0	0
84000 - Dental Insurance	257	329	262	329	329

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
85000 - Workers Compensation	1,062	1,149	1,149	563	563
85000.WC - Workers Compensation, Change in WC Liability	-221	0	0	0	0
7420 Physician Services					
41215 - Medical Director	149,820	150,000	133,247	160,000	160,000
41216 - Physician Services	15,750	0	260	0	0
8212 Dietary					
41225 - Dietician/Nutrition Services	56,086	60,000	39,928	30,000	30,000
41627 - Contracted Dietary Services	1,070,759	1,249,176	797,744	1,425,000	1,425,000
45105 - Repair Parts	3,010	1,500	1,385	1,500	1,500
45202 - Equipment Repair and Maintenance	727	655	518	600	600
45406 - Minor Non-Medical Equipment	341	0	0	0	0
47005 - Cleaning Supplies	0	0	4,931	1,000	1,000
47006 - Operating Supplies	2,694	3,000	958	2,500	2,500
47054 - Food	4,968	5,000	7,868	5,000	5,000
47056 - Kitchenware and China	625	1,500	1,000	1,500	1,500
63001 - Capital Lease Principal	0	4,139	2,719	4,139	4,139
73001 - Capital Lease Interest	1,760	1,415	983	1,415	1,415
8212 Dietary 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	59,522	60,824	48,167	60,824	60,824
13000 - Overtime	1,286	0	2,376	0	0
14000 - Pay-in-Lieu of Benefit Hours	226	0	0	0	0
81000 - FICA	4,523	4,654	3,747	4,654	4,654
82000 - Retirement	7,538	8,214	6,796	8,585	8,585
82000.Pen - Retirement, Change in Pension Liability	-1,763	0	0	0	0
83000 - Health Insurance	8,098	8,976	7,122	10,156	10,156
83000.OPEB - Health Insurance, Change in OPEB Liability	-75,261	0	0	0	0
84000 - Dental Insurance	331	329	261	329	329
85000 - Workers Compensation	417	764	764	724	724
85000.WC - Workers Compensation, Change in WC Liability	-87	0	0	0	0
8220 Building Maintenance					
41610 - Contracted Services, Nursing Homes	50,772	50,000	66,676	125,000	125,000
43006 - Maintenance Shared Service	364,265	371,100	212,124	353,531	353,531
44102 - Heat	35,116	39,900	34,686	45,000	45,000
44103 - Electric	124,748	125,000	104,303	140,000	140,000

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
44104 - Water/Sewer	16,129	14,000	30,183	35,000	35,000
44105 - Waste Disposal	9,480	10,000	7,800	12,000	12,000
44106 - Medical Waste Disposal	1,286	1,000	1,499	1,500	1,500
44401 - Building Repair/Maintenance	2,318	5,000	628	750	750
44408 - Maintenance of HVAC	7,744	20,000	2,809	7,500	7,500
45105 - Repair Parts	6,029	3,000	1,045	2,000	2,000
45201 - Outside Vehicle Repair	1,740	2,000	1,726	2,000	2,000
45202 - Equipment Repair and Maintenance	3,179	3,500	1,068	3,000	3,000
45302 - Automobile Expenses, Gas and Oil	1,262	1,000	636	1,000	1,000
45401 - Small Equipment/Tools	409	300	417	500	500
46110 - Uniforms and Protective Clothing	471	150	438	500	500
47002 - Office Supplies	260	0	35	0	0
47006 - Operating Supplies	6,454	10,000	5,192	7,500	7,500
47070 - Plumbing Supplies	4,174	2,500	1,030	2,000	2,000
47071 - Painting Supplies	1,963	1,000	1,265	1,000	1,000
47072 - Electrical Supplies	3,059	1,000	3,337	3,000	3,000
8225 Grounds Maintenance					
41603 - Contracted Services	957	958	798	958	958
43006 - Maintenance Shared Service	69,088	81,927	67,949	111,135	111,135
45105 - Repair Parts	551	500	575	500	500
45202 - Equipment Repair and Maintenance	195	500	0	200	200
45401 - Small Equipment/Tools	0	300	0	300	300
45406 - Minor Non-Medical Equipment	0	0	316	0	0
47006 - Operating Supplies	6,920	4,000	3,773	5,000	5,000
63001 - Capital Lease Principal	0	9,571	7,976	9,571	9,571
73001 - Capital Lease Interest	2,382	2,383	1,985	2,383	2,383
8229 Boiler Maintenance					
47006 - Operating Supplies	2,704	3,000	2,227	3,000	3,000
8240 Housekeeping					
43006 - Maintenance Shared Service	533,448	525,603	393,406	560,083	560,083
45105 - Repair Parts	25	0	305	0	0
45406 - Minor Non-Medical Equipment	0	0	66	0	0
47005 - Cleaning Supplies	10,799	17,500	7,889	15,000	15,000
47006 - Operating Supplies	24,620	30,000	20,451	25,000	25,000

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
8253 Laundry					
41628 - Contracted Laundry Services	74,249	78,021	56,717	78,021	78,021
47005 - Cleaning Supplies	-1,476	0	0	0	0
47006 - Operating Supplies	0	0	67	0	0
8254 Laundry - Nursing					
41628 - Contracted Laundry Services	116,721	122,651	109,440	122,651	122,651
44102 - Heat	8,687	9,000	9,517	12,000	12,000
44103 - Electric	8,687	8,000	8,498	12,000	12,000
44104 - Water/Sewer	5,458	4,000	11,331	17,000	17,000
45105 - Repair Parts	615	1,000	46	750	750
45202 - Equipment Repair and Maintenance	689	300	3,451	1,000	1,000
47006 - Operating Supplies	1,065	950	494	950	950
47032 - Bedding and Linen	13,015	13,000	8,537	13,000	13,000
8270 Transportation					
41236 - Ambulance Services Contracted	15,698	13,000	11,767	13,000	13,000
8310 Finance					
41208 - Audit Services Contracted	17,930	18,280	18,280	18,280	18,280
41603 - Contracted Services	4,500	5,000	5,000	5,000	5,000
46101 - Employee Meal Reimbursements	19	50	0	0	0
46102 - Employee Mileage Reimbursements	116	50	0	0	0
46103 - Employee Other Travel Expenses	276	400	0	0	0
46106 - Training	339	500	0	0	0
47002 - Office Supplies	4,828	4,500	2,689	4,000	4,000
47006 - Operating Supplies	302	100	128	100	100
48342 - Centralized Finance Chargebacks	0	70,356	35,498	84,574	92,704
48600 - Indirect Cost Allocation	77,092	77,092	0	76,159	76,159
8310 Finance 00001 Supervisors					
11000 - Full Time Wages	77,738	47,578	75,895	78,119	78,119
13000 - Overtime	1,554	0	508	0	0
14000 - Pay-in-Lieu of Benefit Hours	4,076	30,930	35,284	0	0
81000 - FICA	6,214	6,007	8,367	5,978	5,978
82000 - Retirement	14,432	9,458	12,981	11,021	11,021
82000.Pen - Retirement, Change in Pension Liability	-3,376	0	0	0	0
83000 - Health Insurance	9,287	5,878	9,163	12,300	12,300

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
83000.OPEB - Health Insurance, Change in OPEB Liability	-86,311	0	0	0	0
84000 - Dental Insurance	246	167	275	248	248
85000 - Workers Compensation	771	1,183	1,183	989	989
85000.WC - Workers Compensation, Change in WC Liability	-161	0	0	0	0
8310 Finance 00006 Clerical					
11000 - Full Time Wages	164,669	118,102	65,030	65,840	47,157
13000 - Overtime	11,985	0	6,510	0	0
14000 - Pay-in-Lieu of Benefit Hours	0	0	795	0	0
81000 - FICA	12,985	9,038	5,298	5,038	3,609
82000 - Retirement	22,429	15,893	10,326	9,293	6,656
82000.Pen - Retirement, Change in Pension Liability	-5,247	0	0	0	0
83000 - Health Insurance	28,576	25,558	17,655	24,666	17,250
83000.OPEB - Health Insurance, Change in OPEB Liability	-265,578	0	0	0	0
84000 - Dental Insurance	694	330	135	165	83
85000 - Workers Compensation	2,344	1,882	1,882	2,096	2,096
85000.WC - Workers Compensation, Change in WC Liability	-488	0	0	0	0
8319 Data Processing					
41258 - Electronic Medical Records	72,762	74,546	62,061	80,000	80,000
41406 - Contracted Computer Services	29,314	29,935	25,965	32,000	32,000
43002 - Telephone Shared Service	6,529	6,485	1,962	6,777	6,777
43003 - Information Services Shared Service	150,810	150,466	69,166	144,992	144,992
45203 - Software Licenses and Maintenance	3,226	2,200	1,600	2,200	2,200
47003 - Computer Supplies	162	0	0	0	0
8350 Administration					
41210 - Accounting Services	500	500	500	500	500
41603 - Contracted Services	18,355	11,300	12,106	14,000	14,000
43005 - Records Management Shared Service	1,723	1,581	1,122	1,268	1,268
45202 - Equipment Repair and Maintenance	1,170	1,584	440	750	750
45406 - Minor Non-Medical Equipment	83	0	0	0	0
46101 - Employee Meal Reimbursements	0	50	77	50	50
46102 - Employee Mileage Reimbursements	211	500	238	300	300
46103 - Employee Other Travel Expenses	0	0	1,319	1,000	1,000
46106 - Training	102	250	2,248	1,000	1,000
46108 - Cellular Phone Charges	2,050	1,800	847	1,000	1,000

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
46113 - Background Checks and Fingerprints	2,965	3,500	4,622	5,000	5,000
47001 - Postage	4,530	5,000	3,542	5,000	5,000
47002 - Office Supplies	12,149	10,000	8,840	10,000	10,000
47006 - Operating Supplies	259	0	291	0	0
47007 - Printing	1,044	1,500	379	750	750
47008 - Publications/Instructional Materials	829	0	0	0	0
48001 - Advertising	-5	1,000	50	500	500
48002 - Dues	11,304	11,308	10,983	11,308	11,308
48004 - Permits and Fees	730	1,000	200	200	200
48005 - Notary License Fees	60	60	0	60	60
48600 - Indirect Cost Allocation	153,983	153,983	0	185,105	185,105
8350 Administration 00001 Supervisors					
11000 - Full Time Wages	188,575	158,553	196,189	263,711	263,711
14000 - Pay-in-Lieu of Benefit Hours	10,331	816	7,547	0	0
81000 - FICA	14,621	11,976	15,012	20,176	20,176
82000 - Retirement	29,720	22,916	30,657	42,904	42,904
82000.Pen - Retirement, Change in Pension Liability	-6,952	0	0	0	0
83000 - Health Insurance	33,508	25,362	35,352	49,460	49,460
83000.OPEB - Health Insurance, Change in OPEB Liability	-311,414	0	0	0	0
84000 - Dental Insurance	485	329	469	659	659
85000 - Workers Compensation	2,078	1,889	1,889	2,360	2,360
85000.WC - Workers Compensation, Change in WC Liability	-433	0	0	0	0
8350 Administration 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	108,654	95,762	52,975	85,796	85,796
13000 - Overtime	4,490	0	956	0	0
14000 - Pay-in-Lieu of Benefit Hours	434	0	16,823	726	726
81000 - FICA	8,028	7,329	5,066	6,438	6,438
82000 - Retirement	16,677	15,494	9,630	13,246	13,246
82000.Pen - Retirement, Change in Pension Liability	-3,901	0	0	0	0
83000 - Health Insurance	29,814	26,688	15,620	19,927	19,927
83000.OPEB - Health Insurance, Change in OPEB Liability	-277,083	0	0	0	0
84000 - Dental Insurance	573	495	281	330	330
85000 - Workers Compensation	1,794	1,802	1,802	1,348	1,348
85000.WC - Workers Compensation, Change in WC Liability	-374	0	0	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
86000 - Unemployment	0	0	8,559	0	0
8350 Administration 00006 Clerical					
11000 - Full Time Wages	121,232	117,630	102,212	121,971	121,971
12000 - Part Time Wages	51,784	89,466	32,273	49,991	49,991
13000 - Overtime	1,384	0	2,571	0	0
14000 - Pay-in-Lieu of Benefit Hours	2,056	0	390	0	0
81000 - FICA	12,759	15,847	9,800	13,162	13,162
82000 - Retirement	21,002	24,607	19,611	24,916	24,916
82000.Pen - Retirement, Change in Pension Liability	-4,913	0	0	0	0
83000 - Health Insurance	44,255	53,680	43,062	60,049	60,049
83000.OPEB - Health Insurance, Change in OPEB Liability	-411,294	0	0	0	0
84000 - Dental Insurance	797	773	627	773	773
85000 - Workers Compensation	1,885	1,296	1,296	2,094	2,094
85000.WC - Workers Compensation, Change in WC Liability	-393	0	0	0	0
8351 Public Relations					
48001 - Advertising	-248	0	0	0	0
8382 Telephone					
44101 - Telephone	17,246	16,100	13,555	16,500	16,500
8391 Employment					
48001 - Advertising	5,938	10,000	2,012	5,000	5,000
8430 Insurance					
40609 - Insurance Premiums	168,947	165,177	86,478	166,053	166,053
43004 - Insurance Shared Service	96,118	98,863	48,976	109,658	109,658
8440 Health Facility Assessment					
40203 - Cash Receipts Assessment	542,419	789,867	472,231	803,190	803,190
8450 Bad Debt					
48006 - Bad Debt Expense	126,110	30,000	0	25,000	25,000
8460 Fringe Benefits					
29996 - Provision for Prescription Drug Savings	0	0	0	0	-71,287
29998 - Provision for Wage & Benefit Adjustments	0	0	0	373,976	373,976
40602.4 - Provision for Wage Settlements, Provision	0	0	0	618,156	618,156
83000.R - Health Insurance, Retirees	522,241	302,668	0	304,260	304,260
***** Account Total:	7,010,293	16,887,436	12,236,585	18,910,202	18,910,202
Departmental Appropriation:	7,502,470	16,887,436	12,236,585	18,910,202	18,910,202

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
---------- DEPARTMENTAL SUMMARY ----------					
Departmental Appropriation:	7,502,470	16,887,436	12,236,585	18,910,202	18,910,202
Departmental Revenue:	17,937,819	16,826,114	11,203,104	18,910,202	18,910,202
Departmental Net Levy:	-10,435,349	61,322	1,033,481	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
990 Interfund Transfers					
Appropriation					
9795 Interfund Loans					
0000 Core Program					
90301 - Interfund Loan to Pines Machias	0	833,688	0	0	0
***** Account Total:	0	833,688	0	0	0
9901 Interfund Transfers					
0000 Core Program					
90100 - Transfer to General Fund	1,696,662	0	0	0	0
***** Account Total:	1,696,662	0	0	0	0
Departmental Appropriation:	1,696,662	833,688	0	0	0

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

Departmental Appropriation:	1,696,662	833,688	0	0	0
Departmental Revenue:	0	0	0	0	0
Departmental Net Levy:	1,696,662	833,688	0	0	0

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
---------- FUND SUMMARY ----------					
EF The Pines-Olean					
Fund Appropriation:	9,199,132	17,721,124	12,236,585	18,910,202	18,910,202
Fund Revenue:	17,937,819	16,826,114	11,203,104	18,910,202	18,910,202
Fund Appropriated Balance:	-8,738,687	895,010	1,033,481	0	0

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
EI The Pines-Machias					
453 Nursing Homes					
Revenue					
4530 Public Nursing Homes					
0000 Core Program					
1650.01 - Public Nursing Home Income, Medicare	208,688	423,546	146,782	603,380	603,380
1650.01A - Public Nursing Home Income, Allowance Medicare	191,576	0	88,442	0	0
1650.01AS - Public Nursing Home Income, Allowance Sequestration	-13,112	0	-8,980	0	0
1650.02 - Public Nursing Home Income, Medicaid	7,884,094	6,350,702	7,485,445	6,633,432	6,633,432
1650.02A - Public Nursing Home Income, Allowance Medicaid	-2,319,032	0	-3,402,191	0	0
1650.03 - Public Nursing Home Income, Third Party Insurances	367,211	442,900	443,140	391,600	391,600
1650.03A - Public Nursing Home Income, Allowance Third Party Insurances	45	0	-16,911	0	0
1650.03AS - Public Nursing Home Income, Third Party Sequestration	-178	0	-794	0	0
1650.04 - Public Nursing Home Income, Private Pay	2,477,114	2,293,868	2,453,917	3,230,041	3,230,041
1650.04A - Public Nursing Home Income, Allowance Private Pay	0	0	-3,256	0	0
1650.05 - Public Nursing Home Income, Veterans	383,056	528,870	244,404	354,440	354,440
1650.05A - Public Nursing Home Income, Allowance Veterans	71,035	0	-33,363	0	0
1650.11 - Public Nursing Home Income, Physical Therapy	571,088	279,315	474,413	350,000	350,000
1650.11A1 - Public Nursing Home Income, Allowance Therapies Medicare	-170,908	0	-116,370	0	0
1650.11A2 - Public Nursing Home Income, Allowance Therapies Medicaid	-80,009	0	-77,372	0	0
1650.11A3 - Public Nursing Home Income, Allowance Therapies Third Party	-359,077	0	-309,140	0	0
1650.12 - Public Nursing Home Income, Occupational Therapy	389,450	188,683	301,200	225,000	225,000
1650.13 - Public Nursing Home Income, Speech Therapy	143,259	64,262	98,330	100,000	100,000
1650.14 - Public Nursing Home Income, Medicaid Per Diem	430,565	431,848	280,785	451,074	451,074
1650.15 - Public Nursing Home Income, NYS Assessments Add-On	151,428	155,983	163,269	162,519	162,519
1650.16 - Public Nursing Home Income, Prior Year Adjustments	-65,883	0	-10,461	0	0
1650.18 - Public Nursing Home Income, Managed Care	595,956	478,157	618,190	789,635	789,635
1650.18A - Public Nursing Home Income, Allowance Managed Care	-153,509	0	-259,935	0	0
1650.18ATI - Public Nursing Home Income, Adv Training Initiative Grant	233,213	0	0	0	0
2401.01 - Interest And Earnings, Finance/Late Payment Charges	1,263	0	1,114	0	0
2675 - Gain on Disposition of Assets	-23,522	0	3,600	0	0
2701 - Refunds of Prior Years' Expenditures	624	0	0	0	0
2770.02 - Other Unclassified Revenue, Miscellaneous Revenue	678,879	0	-275,349	0	0
2770.06 - Other Unclassified Revenue, Reimbursement of Expenses	36,998	0	14,876	0	0
3489.01 - State Aid, Other Health, Enhanced Medicaid (IGT)	5,871,656	4,678,618	3,343,534	6,240,818	6,240,818

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
***** Account Total:	17,501,968	16,316,752	11,647,319	19,531,939	19,531,939
Departmental Revenue:	17,501,968	16,316,752	11,647,319	19,531,939	19,531,939
Appropriation					
1994 Depreciation					
8411 Depreciation Exp - Building					
48007 - Depreciation Expense	185,951	0	0	0	0
8412 Depreciation Exp - Fixed Equip					
48007 - Depreciation Expense	43,664	0	0	0	0
8413 Depreciation Exp - Major Mov Eq					
48007 - Depreciation Expense	57,705	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	83,504	0	0	0	0
8421 Indirect Cost					
48007 - Depreciation Expense	33,163	0	0	0	0
***** Account Total:	437,175	0	0	0	0
4530 Public Nursing Homes					
1160 Capital Expenditures					
20002 - Building/Building Improvements	0	50,000	23,098	125,000	125,000
1190 Capital Equipment Purchases					
20005 - Office Furnishings	0	0	678	0	0
20006 - Computer Equipment/Software	0	10,000	19,254	7,500	7,500
20008 - Tools and Equipment	0	5,000	16,201	5,000	5,000
20011 - Communication Equipment	0	0	570	500	500
20202 - Medical Equipment	0	25,000	9,489	25,000	25,000
20203 - Kitchen Equipment	0	5,000	0	5,000	5,000
20213 - Lift Equipment	0	5,000	0	5,000	5,000
1226 Nurse Call Upgrade					
20002 - Building/Building Improvements	0	0	0	100,000	100,000
6010 Nursing Administration					
46103 - Employee Other Travel Expenses	0	0	623	500	500
46106 - Training	0	0	1,500	1,000	1,000
47002 - Office Supplies	214	100	0	100	100
48002 - Dues	0	135	0	135	135

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
6010 Nursing Administration 00001 Supervisors					
11000 - Full Time Wages	348,969	304,787	245,434	304,787	304,787
12000 - Part Time Wages	14,794	41,364	6,174	20,120	20,120
13000 - Overtime	31,523	0	21,141	0	0
14000 - Pay-in-Lieu of Benefit Hours	4,596	0	8,924	0	0
81000 - FICA	29,519	26,485	20,934	24,859	24,859
82000 - Retirement	54,283	51,262	43,438	51,170	51,170
82000.Pen - Retirement, Change in Pension Liability	-23,455	0	0	0	0
83000 - Health Insurance	58,284	59,444	37,465	59,196	59,196
83000.OPEB - Health Insurance, Change in OPEB Liability	-472,026	0	0	0	0
84000 - Dental Insurance	1,059	987	681	987	987
85000 - Workers Compensation	8,370	4,566	4,566	6,267	6,267
85000.WC - Workers Compensation, Change in WC Liability	-1,809	0	0	0	0
86000 - Unemployment	0	0	9,045	0	0
6010 Nursing Administration 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	231,963	220,873	176,412	226,213	226,213
14000 - Pay-in-Lieu of Benefit Hours	2,159	0	0	0	0
81000 - FICA	17,022	16,899	12,804	17,307	17,307
82000 - Retirement	42,393	45,258	36,184	49,216	49,216
82000.Pen - Retirement, Change in Pension Liability	-18,317	0	0	0	0
83000 - Health Insurance	45,380	50,724	40,702	59,068	59,068
83000.OPEB - Health Insurance, Change in OPEB Liability	-367,520	0	0	0	0
84000 - Dental Insurance	659	658	525	658	658
85000 - Workers Compensation	3,092	2,887	2,887	2,778	2,778
85000.WC - Workers Compensation, Change in WC Liability	-668	0	0	0	0
6010 Nursing Administration 00006 Clerical					
11000 - Full Time Wages	52,893	51,054	42,617	54,086	54,086
13000 - Overtime	40	0	15	0	0
81000 - FICA	3,654	3,907	2,938	4,139	4,139
82000 - Retirement	6,179	6,891	5,728	7,633	7,633
82000.Pen - Retirement, Change in Pension Liability	-2,670	0	0	0	0
83000 - Health Insurance	22,690	25,362	20,245	29,404	29,404
83000.OPEB - Health Insurance, Change in OPEB Liability	-183,760	0	0	0	0
84000 - Dental Insurance	330	329	262	329	329

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
85000 - Workers Compensation	651	636	636	628	628
85000.WC - Workers Compensation, Change in WC Liability	-141	0	0	0	0
6011 Infection Control					
48002 - Dues	0	220	0	220	220
6011 Infection Control 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	44,327	93,355	20,255	28,007	28,007
13000 - Overtime	299	0	60	0	0
14000 - Pay-in-Lieu of Benefit Hours	1,469	0	0	0	0
81000 - FICA	3,427	7,142	1,471	2,144	2,144
82000 - Retirement	5,627	12,607	2,720	3,953	3,953
82000.Pen - Retirement, Change in Pension Liability	-2,431	0	0	0	0
83000 - Health Insurance	5,804	25,217	5,348	8,778	8,778
83000.OPEB - Health Insurance, Change in OPEB Liability	-47,005	0	0	0	0
84000 - Dental Insurance	83	329	70	99	99
85000 - Workers Compensation	7,898	12,795	12,795	8,292	8,292
85000.WC - Workers Compensation, Change in WC Liability	-1,707	0	0	0	0
6012 Inservice Coordinator					
47002 - Office Supplies	680	1,200	71	500	500
47009 - Educational Materials/Supplies	0	0	238	250	250
6012 Inservice Coordinator 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	31,596	0	47,261	65,349	65,349
13000 - Overtime	698	0	141	0	0
14000 - Pay-in-Lieu of Benefit Hours	3,427	0	0	0	0
81000 - FICA	2,630	0	3,432	5,000	5,000
82000 - Retirement	3,802	0	6,347	9,224	9,224
82000.Pen - Retirement, Change in Pension Liability	-1,643	0	0	0	0
83000 - Health Insurance	5,512	0	12,479	20,482	20,482
83000.OPEB - Health Insurance, Change in OPEB Liability	-44,640	0	0	0	0
84000 - Dental Insurance	106	0	163	231	231
85000 - Workers Compensation	961	734	734	424	424
85000.WC - Workers Compensation, Change in WC Liability	-208	0	0	0	0
6020 SNF					
41220 - Nursing Services Contracted	0	225,000	11,448	500,000	500,000
41220.LPNs - Nursing Services Contracted, LPNs	639,662	0	412,009	100,000	100,000

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
41220.RNs - Nursing Services Contracted, RNs	2,730	0	20,144	75,000	75,000
41240 - Certified Nurse Aides	834,636	25,000	828,275	175,000	273,387
45105 - Repair Parts	3,443	5,000	2,843	3,000	3,000
45106 - Lift Parts	5,768	8,000	3,214	5,000	5,000
45202 - Equipment Repair and Maintenance	0	500	448	500	500
45308 - Equipment Rental	0	500	0	0	0
45310 - Copy Machine Lease	1,508	2,000	3,305	3,000	3,000
45405 - Minor Medical Equipment	1,905	3,000	400	1,500	1,500
45406 - Minor Non-Medical Equipment	280	0	550	0	0
45407 - Wheelchair Repair Parts	1,623	3,000	938	1,000	1,000
46102 - Employee Mileage Reimbursements	52	100	0	0	0
46103 - Employee Other Travel Expenses	115	0	0	0	0
46106 - Training	0	1,000	183	0	0
47002 - Office Supplies	3,860	4,000	1,564	2,000	2,000
47006 - Operating Supplies	56,519	45,000	39,236	45,000	45,000
47035 - Medical Supplies	65,301	60,000	53,755	65,000	65,000
47041.04 - Vaccines, Influenza Vaccines	8,238	0	0	0	0
47043 - Safety Alarms	411	0	0	0	0
47046 - Disposable Linen	106,299	100,000	81,164	150,000	150,000
47053 - Personal Care Supplies	20,723	15,000	15,060	25,000	25,000
47069 - Catheters	3,039	4,000	8,675	7,000	7,000
47077 - Tube Feeding Supplies	0	3,000	0	1,000	1,000
48217 - Nurse Aide Recertification	1,360	2,000	1,920	2,000	2,000
48218 - CPR Training and Certification	470	0	0	0	0
6020 SNF 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	359,501	375,120	230,786	460,725	460,725
12000 - Part Time Wages	0	0	13,931	0	0
13000 - Overtime	24,188	0	23,506	0	0
14000 - Pay-in-Lieu of Benefit Hours	2,607	0	6,796	0	0
81000 - FICA	28,658	28,698	20,329	35,248	35,248
82000 - Retirement	51,898	57,225	36,500	65,028	65,028
82000.Pen - Retirement, Change in Pension Liability	-22,424	0	0	0	0
83000 - Health Insurance	53,801	88,587	49,318	118,784	118,784
83000.OPEB - Health Insurance, Change in OPEB Liability	-435,719	0	0	0	0

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
84000 - Dental Insurance	656	987	479	1,316	1,316
85000 - Workers Compensation	7,713	6,550	6,550	0	4,584
85000.WC - Workers Compensation, Change in WC Liability	-1,667	0	0	0	0
6020 SNF 00003 Registered Nurses					
11000 - Full Time Wages	96,704	97,657	77,992	86,736	86,736
13000 - Overtime	7,036	39,000	6,070	39,000	39,000
14000 - Pay-in-Lieu of Benefit Hours	2,213	0	0	18,671	18,671
81000 - FICA	7,544	10,456	5,975	11,049	11,049
82000 - Retirement	20,230	25,284	17,187	19,385	19,385
82000.Pen - Retirement, Change in Pension Liability	-8,741	0	0	0	0
83000 - Health Insurance	16,993	19,004	15,041	19,924	19,924
83000.OPEB - Health Insurance, Change in OPEB Liability	-137,622	0	0	0	0
84000 - Dental Insurance	329	329	260	329	329
85000 - Workers Compensation	1,495	1,469	1,469	1,257	1,257
85000.WC - Workers Compensation, Change in WC Liability	-323	0	0	0	0
6020 SNF 00004 LPNs					
11000 - Full Time Wages	1,055,376	1,274,667	837,670	1,226,566	1,226,566
12000 - Part Time Wages	132,313	210,742	124,664	204,240	204,240
13000 - Overtime	88,713	78,000	60,221	78,000	78,000
14000 - Pay-in-Lieu of Benefit Hours	19,328	0	12,064	0	0
81000 - FICA	94,276	119,632	75,142	115,452	115,452
82000 - Retirement	198,854	242,641	171,566	255,416	255,416
82000.Pen - Retirement, Change in Pension Liability	-85,921	0	0	0	0
83000 - Health Insurance	270,528	349,636	245,542	375,270	375,270
83000.OPEB - Health Insurance, Change in OPEB Liability	-2,190,930	0	0	0	0
84000 - Dental Insurance	5,197	5,922	4,175	6,251	6,251
85000 - Workers Compensation	54,592	42,915	42,915	33,401	33,401
85000.WC - Workers Compensation, Change in WC Liability	-11,797	0	0	0	0
86000 - Unemployment	0	0	4,389	0	0
6020 SNF 00005 Aides					
11000 - Full Time Wages	1,609,130	1,810,849	1,216,732	1,851,901	1,851,901
12000 - Part Time Wages	569,898	441,440	406,123	462,257	462,257
13000 - Overtime	262,862	78,000	164,684	78,000	78,000
14000 - Pay-in-Lieu of Benefit Hours	61,979	0	41,816	0	0

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
81000 - FICA	183,514	178,314	134,225	183,048	183,048
82000 - Retirement	326,735	336,196	255,026	357,486	357,486
82000.Pen - Retirement, Change in Pension Liability	-141,173	0	0	0	0
83000 - Health Insurance	439,916	555,693	346,641	553,699	553,699
83000.OPEB - Health Insurance, Change in OPEB Liability	-3,562,757	0	0	0	0
84000 - Dental Insurance	8,950	10,528	6,860	9,870	9,870
85000 - Workers Compensation	290,649	250,143	250,143	207,807	207,807
85000.WC - Workers Compensation, Change in WC Liability	-62,804	0	0	0	0
86000 - Unemployment	-197	0	0	0	0
6020 SNF 00006 Clerical					
11000 - Full Time Wages	100,549	99,508	75,387	99,749	99,749
12000 - Part Time Wages	18,279	19,043	46	0	0
13000 - Overtime	603	0	173	3,900	3,900
14000 - Pay-in-Lieu of Benefit Hours	1,224	0	1,882	0	0
81000 - FICA	8,328	9,072	5,458	7,931	7,931
82000 - Retirement	16,644	17,062	13,070	18,621	18,621
82000.Pen - Retirement, Change in Pension Liability	-7,192	0	0	0	0
83000 - Health Insurance	56,266	66,959	29,699	49,588	49,588
83000.OPEB - Health Insurance, Change in OPEB Liability	-455,682	0	0	0	0
84000 - Dental Insurance	658	658	449	658	658
85000 - Workers Compensation	1,828	1,714	1,714	1,432	1,432
85000.WC - Workers Compensation, Change in WC Liability	-395	0	0	0	0
6020 SNF 00007 Maint/Housekeeping/Food Service					
85000 - Workers Compensation	0	26	26	0	0
6021 Housekeeping Aides 00005 Aides					
11000 - Full Time Wages	165,957	0	21,903	0	0
12000 - Part Time Wages	51,474	14,482	14,506	40,240	40,240
13000 - Overtime	2,693	0	4,214	0	0
14000 - Pay-in-Lieu of Benefit Hours	12,941	0	1,788	0	0
81000 - FICA	16,535	1,108	3,258	3,080	3,080
82000 - Retirement	26,450	927	3,421	0	0
82000.Pen - Retirement, Change in Pension Liability	-11,429	0	0	0	0
83000 - Health Insurance	64,106	4	343	0	0
83000.OPEB - Health Insurance, Change in OPEB Liability	-519,176	0	0	0	0

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
84000 - Dental Insurance	975	0	6	0	0
85000 - Workers Compensation	0	2,711	2,711	2,766	2,766
86000 - Unemployment	0	0	9,296	0	0
7210 Laboratory					
41417 - Laboratory and Diagnostic Services	4,729	5,000	4,085	5,000	5,000
7240 Radiology					
41428 - Radiology Services	7,970	10,000	4,589	7,500	7,500
7250 Inhalation					
45308 - Equipment Rental	14,630	20,000	9,462	12,000	12,000
47006 - Operating Supplies	0	0	92	0	0
47035 - Medical Supplies	9,953	12,500	5,232	8,000	8,000
47047 - Oxygen	9,051	8,500	3,484	6,000	6,000
7260 Activities					
45201 - Outside Vehicle Repair	0	0	22	100	100
45302 - Automobile Expenses, Gas and Oil	0	0	342	500	500
46101 - Employee Meal Reimbursements	346	200	273	300	300
46102 - Employee Mileage Reimbursements	0	25	41	25	25
47002 - Office Supplies	336	500	0	250	250
47008 - Publications/Instructional Materials	0	0	200	200	200
47051 - Activity Supplies	4,822	5,500	4,924	5,500	5,500
47054 - Food	0	2,000	0	1,000	1,000
48002 - Dues	0	90	0	0	0
7260 Activities 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	60,023	70,388	56,147	63,270	63,270
13000 - Overtime	347	0	99	0	0
14000 - Pay-in-Lieu of Benefit Hours	892	0	0	28,745	28,745
81000 - FICA	4,410	5,386	4,058	7,040	7,040
82000 - Retirement	13,673	14,427	11,530	10,164	10,164
82000.Pen - Retirement, Change in Pension Liability	-5,908	0	0	0	0
83000 - Health Insurance	17,022	19,004	15,085	19,865	19,865
83000.OPEB - Health Insurance, Change in OPEB Liability	-137,856	0	0	0	0
84000 - Dental Insurance	329	329	261	329	329
85000 - Workers Compensation	989	946	946	727	727
85000.WC - Workers Compensation, Change in WC Liability	-214	0	0	0	0

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
7260 Activities 00005 Aides					
11000 - Full Time Wages	75,649	55,228	44,272	94,176	94,176
12000 - Part Time Wages	94,791	100,448	97,317	84,735	84,735
13000 - Overtime	2,004	0	2,506	0	0
14000 - Pay-in-Lieu of Benefit Hours	6,553	0	2,966	0	0
81000 - FICA	13,467	11,920	11,066	13,696	13,696
82000 - Retirement	17,327	19,438	16,552	18,720	18,720
82000.Pen - Retirement, Change in Pension Liability	-7,487	0	0	0	0
83000 - Health Insurance	17,110	19,166	15,190	20,080	20,080
83000.OPEB - Health Insurance, Change in OPEB Liability	-138,569	0	0	0	0
85000 - Workers Compensation	2,351	2,468	2,468	2,124	2,124
85000.WC - Workers Compensation, Change in WC Liability	-508	0	0	0	0
7270 Pharmacy					
41234 - Pharmacy Consultant	15,180	16,560	12,420	16,560	16,560
47035 - Medical Supplies	1,419	2,000	0	1,000	1,000
47037 - Prescription Drugs	76,987	60,000	61,447	110,000	110,000
47038 - Over the Counter Drugs	30,766	30,000	24,213	50,000	50,000
47039 - Pharmacy Supplies	15,658	13,000	12,518	33,000	33,000
47041.06 - Vaccines, Other Treatments	10,236	10,000	10,828	22,000	22,000
7290 Dental					
41235 - Dental Services	41,660	43,340	32,225	43,340	43,340
7330 Physical Therapy					
41222 - Physical Therapy Contracted	306,284	325,000	246,188	325,000	325,000
47002 - Office Supplies	91	0	0	0	0
47006 - Operating Supplies	2,447	2,500	2,771	2,500	2,500
7340 Occupational					
41221 - Occupational Therapy Contracted	138,568	150,000	105,816	140,000	140,000
47002 - Office Supplies	24	0	0	0	0
47006 - Operating Supplies	150	1,000	0	500	500
7340 Occupational 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	60,931	58,903	46,716	58,903	58,903
13000 - Overtime	21	0	0	0	0
14000 - Pay-in-Lieu of Benefit Hours	226	0	0	0	0
81000 - FICA	4,363	4,507	3,318	4,507	4,507

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
82000 - Retirement	7,375	7,954	6,278	8,314	8,314
82000.Pen - Retirement, Change in Pension Liability	-3,187	0	0	0	0
83000 - Health Insurance	16,804	18,716	14,853	19,636	19,636
83000.OPEB - Health Insurance, Change in OPEB Liability	-136,091	0	0	0	0
84000 - Dental Insurance	331	329	261	329	329
85000 - Workers Compensation	823	786	786	726	726
85000.WC - Workers Compensation, Change in WC Liability	-178	0	0	0	0
7350 Speech Therapy					
41223 - Speech Therapy Contracted	63,051	70,000	50,076	65,000	65,000
7380 Social Work					
47002 - Office Supplies	31	0	0	250	250
7380 Social Work 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	73,369	75,368	47,376	71,966	71,966
13000 - Overtime	90	0	180	0	0
14000 - Pay-in-Lieu of Benefit Hours	0	0	2,564	0	0
81000 - FICA	5,312	5,766	3,728	5,506	5,506
82000 - Retirement	9,121	10,180	6,357	10,158	10,158
82000.Pen - Retirement, Change in Pension Liability	-3,941	0	0	0	0
83000 - Health Insurance	16,100	19,004	5,093	19,664	19,664
83000.OPEB - Health Insurance, Change in OPEB Liability	-130,389	0	0	0	0
84000 - Dental Insurance	330	329	160	329	329
85000 - Workers Compensation	888	943	943	880	880
85000.WC - Workers Compensation, Change in WC Liability	-192	0	0	0	0
7380 Social Work 00005 Aides					
11000 - Full Time Wages	674	0	0	0	0
81000 - FICA	52	0	0	0	0
7390 Medical Records					
47002 - Office Supplies	947	1,000	579	750	750
47008 - Publications/Instructional Materials	119	0	119	0	0
48002 - Dues	0	185	0	0	0
7390 Medical Records 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	41,244	41,749	33,386	43,198	43,198
13000 - Overtime	148	0	117	0	0
81000 - FICA	2,895	3,195	2,331	3,306	3,306

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
82000 - Retirement	7,816	8,554	6,863	9,400	9,400
82000.Pen - Retirement, Change in Pension Liability	-3,377	0	0	0	0
83000 - Health Insurance	14,890	16,654	13,339	19,281	19,281
83000.OPEB - Health Insurance, Change in OPEB Liability	-120,590	0	0	0	0
84000 - Dental Insurance	214	214	171	214	214
85000 - Workers Compensation	773	510	510	491	491
85000.WC - Workers Compensation, Change in WC Liability	-167	0	0	0	0
7420 Physician Services					
41215 - Medical Director	53,357	55,012	41,154	55,012	55,012
41216 - Physician Services	0	0	0	150,000	150,000
8212 Dietary					
41225 - Dietician/Nutrition Services	47,470	53,560	34,570	30,000	30,000
41627 - Contracted Dietary Services	1,100,872	1,197,127	841,239	1,425,000	1,425,000
45105 - Repair Parts	730	1,000	681	1,000	1,000
45202 - Equipment Repair and Maintenance	1,828	2,000	2,633	2,000	2,000
45406 - Minor Non-Medical Equipment	0	300	0	300	300
47002 - Office Supplies	199	300	0	200	200
47005 - Cleaning Supplies	0	0	4,651	1,000	1,000
47006 - Operating Supplies	618	1,000	839	1,000	1,000
47054 - Food	15,508	25,000	7,611	20,000	20,000
47056 - Kitchenware and China	1,622	2,000	2,917	2,000	2,000
63001 - Capital Lease Principal	0	8,288	5,444	8,288	8,288
73001 - Capital Lease Interest	3,605	2,913	2,023	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	223	223	0	0
8212 Dietary 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	62,277	65,982	52,628	65,982	65,982
13000 - Overtime	566	0	2,146	0	0
14000 - Pay-in-Lieu of Benefit Hours	1,223	0	1,980	0	0
81000 - FICA	4,479	5,048	4,086	5,048	5,048
82000 - Retirement	13,131	13,523	11,232	14,359	14,359
82000.Pen - Retirement, Change in Pension Liability	-5,674	0	0	0	0

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
83000 - Health Insurance	16,610	18,744	14,957	19,664	19,664
83000.OPEB - Health Insurance, Change in OPEB Liability	-134,520	0	0	0	0
84000 - Dental Insurance	326	329	262	329	329
85000 - Workers Compensation	1,831	781	781	543	543
85000.WC - Workers Compensation, Change in WC Liability	-396	0	0	0	0
8212 Dietary 00007 Maint/Housekeeping/Food Service					
11000 - Full Time Wages	-4,458	0	0	0	0
12000 - Part Time Wages	3,122	0	0	0	0
13000 - Overtime	14	0	0	0	0
81000 - FICA	209	0	0	0	0
82000 - Retirement	352	0	0	0	0
82000.Pen - Retirement, Change in Pension Liability	-152	0	0	0	0
83000 - Health Insurance	4,700	0	0	0	0
85000 - Workers Compensation	21,720	13,290	13,290	0	0
85000.WC - Workers Compensation, Change in WC Liability	-4,694	0	0	0	0
8220 Building Maintenance					
41610 - Contracted Services, Nursing Homes	108,923	95,000	70,666	175,000	175,000
43006 - Maintenance Shared Service	479,703	485,807	354,785	461,259	461,259
44102 - Heat	58,410	60,000	41,195	75,000	75,000
44103 - Electric	190,312	200,000	158,029	250,000	250,000
44104 - Water/Sewer	11,745	10,000	4,668	10,000	10,000
44105 - Waste Disposal	11,491	12,000	8,235	12,000	12,000
44106 - Medical Waste Disposal	1,364	1,500	2,583	3,000	3,000
44401 - Building Repair/Maintenance	841	2,000	0	1,000	1,000
44408 - Maintenance of HVAC	6,637	10,000	8,878	10,000	10,000
45105 - Repair Parts	3,127	2,000	7,613	3,000	3,000
45201 - Outside Vehicle Repair	5,951	6,000	1,665	3,000	3,000
45202 - Equipment Repair and Maintenance	192	2,500	4,018	2,500	2,500
45302 - Automobile Expenses, Gas and Oil	1,381	1,500	1,107	2,000	2,000
45401 - Small Equipment/Tools	801	1,000	1,415	1,000	1,000
46110 - Uniforms and Protective Clothing	830	150	450	500	500
47002 - Office Supplies	63	1,000	100	500	500
47006 - Operating Supplies	8,413	6,000	3,486	5,000	5,000
47070 - Plumbing Supplies	4,563	6,000	4,852	5,000	5,000

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Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
47071 - Painting Supplies	2,984	4,000	1,706	3,000	3,000
47072 - Electrical Supplies	3,053	4,000	3,404	4,000	4,000
8225 Grounds Maintenance					
41603 - Contracted Services	420	420	350	0	0
43006 - Maintenance Shared Service	11,329	17,942	31,200	46,593	46,593
45105 - Repair Parts	1,023	1,000	674	1,000	1,000
45201 - Outside Vehicle Repair	498	408	1,842	1,000	1,000
45202 - Equipment Repair and Maintenance	155	3,000	48	1,500	1,500
45302 - Automobile Expenses, Gas and Oil	40	100	0	100	100
45401 - Small Equipment/Tools	1,920	2,000	0	2,000	2,000
47006 - Operating Supplies	5,494	5,500	3,924	5,000	5,000
8228 Elevator					
44406 - Maintenance of Elevators	9,642	10,031	10,591	20,000	20,000
8229 Boiler Maintenance					
45105 - Repair Parts	591	1,000	0	500	500
45202 - Equipment Repair and Maintenance	550	0	0	0	0
47006 - Operating Supplies	3,571	3,500	1,836	2,500	2,500
8240 Housekeeping					
43006 - Maintenance Shared Service	578,708	539,405	373,262	577,804	577,804
45105 - Repair Parts	625	600	456	600	600
45406 - Minor Non-Medical Equipment	110	0	0	0	0
47005 - Cleaning Supplies	27,228	17,000	17,964	20,000	20,000
47006 - Operating Supplies	47,128	50,000	32,942	40,000	40,000
8240 Housekeeping 00007 Maint/Housekeeping/Food Service					
86000 - Unemployment	0	0	7,757	0	0
8253 Laundry					
41628 - Contracted Laundry Services	77,801	81,754	56,626	81,754	81,754
47005 - Cleaning Supplies	-211	0	0	0	0
8254 Laundry - Nursing					
41628 - Contracted Laundry Services	117,339	123,300	79,706	123,300	123,300
44102 - Heat	8,845	10,000	7,800	10,000	10,000
44103 - Electric	8,972	10,000	6,266	10,000	10,000
44104 - Water/Sewer	5,566	4,500	9,299	13,000	13,000
45105 - Repair Parts	249	500	0	500	500

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
45202 - Equipment Repair and Maintenance	689	500	3,451	500	500
45302 - Automobile Expenses, Gas and Oil	4,013	4,500	4,207	5,000	5,000
45306 - Vehicle Lease	28,486	30,000	23,676	0	0
47006 - Operating Supplies	1,065	800	578	800	800
47032 - Bedding and Linen	9,399	13,250	7,356	20,000	20,000
8270 Transportation					
41236 - Ambulance Services Contracted	1,466	2,000	1,744	1,850	1,850
8310 Finance					
41208 - Audit Services Contracted	17,930	18,280	18,280	18,280	18,280
41603 - Contracted Services	4,500	5,000	5,000	5,000	5,000
46101 - Employee Meal Reimbursements	19	50	0	0	0
46102 - Employee Mileage Reimbursements	448	800	1,376	1,000	1,000
46103 - Employee Other Travel Expenses	276	400	0	0	0
46106 - Training	339	500	0	0	0
47002 - Office Supplies	586	500	0	500	500
47006 - Operating Supplies	66	100	74	100	100
48342 - Centralized Finance Chargebacks	0	70,356	35,498	84,574	92,704
48600 - Indirect Cost Allocation	86,104	86,104	0	84,382	84,382
8310 Finance 00001 Supervisors					
11000 - Full Time Wages	73,537	47,578	75,896	78,119	78,119
13000 - Overtime	1,554	0	508	0	0
14000 - Pay-in-Lieu of Benefit Hours	4,076	30,930	35,284	0	0
81000 - FICA	5,893	6,007	8,366	5,979	5,979
82000 - Retirement	14,432	9,459	12,981	11,022	11,022
82000.Pen - Retirement, Change in Pension Liability	-6,236	0	0	0	0
83000 - Health Insurance	9,287	5,879	9,163	12,301	12,301
83000.OPEB - Health Insurance, Change in OPEB Liability	-75,213	0	0	0	0
84000 - Dental Insurance	246	167	275	248	248
85000 - Workers Compensation	771	1,181	1,181	939	939
85000.WC - Workers Compensation, Change in WC Liability	-167	0	0	0	0
8310 Finance 00006 Clerical					
11000 - Full Time Wages	150,661	118,102	65,031	65,840	47,157
13000 - Overtime	11,985	23,400	6,510	15,600	15,600
14000 - Pay-in-Lieu of Benefit Hours	0	0	795	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
81000 - FICA	11,913	10,831	5,299	6,234	4,805
82000 - Retirement	22,429	19,052	10,326	11,495	8,858
82000.Pen - Retirement, Change in Pension Liability	-9,691	0	0	0	0
83000 - Health Insurance	28,577	25,558	17,655	24,666	17,249
83000.OPEB - Health Insurance, Change in OPEB Liability	-231,437	0	0	0	0
84000 - Dental Insurance	694	330	135	165	83
85000 - Workers Compensation	2,344	1,874	1,874	1,930	1,930
85000.WC - Workers Compensation, Change in WC Liability	-507	0	0	0	0
8319 Data Processing					
41258 - Electronic Medical Records	69,908	71,772	59,752	72,000	72,000
41406 - Contracted Computer Services	29,314	29,935	25,965	30,000	30,000
43002 - Telephone Shared Service	8,694	8,689	2,628	8,825	8,825
43003 - Information Services Shared Service	190,891	181,688	83,518	148,319	148,319
45202 - Equipment Repair and Maintenance	0	0	280	0	0
45203 - Software Licenses and Maintenance	3,571	2,230	1,472	0	0
47002 - Office Supplies	45	100	70	100	100
8350 Administration					
40206 - Fines	149,453	0	0	0	0
41210 - Accounting Services	500	500	500	500	500
41603 - Contracted Services	23,222	16,000	16,005	16,000	16,000
41611 - Consultant Services	13,432	0	75	0	0
43005 - Records Management Shared Service	1,723	1,581	1,122	1,250	1,250
45202 - Equipment Repair and Maintenance	528	613	440	0	0
45406 - Minor Non-Medical Equipment	0	0	442	0	0
46101 - Employee Meal Reimbursements	92	50	127	200	200
46102 - Employee Mileage Reimbursements	547	700	218	500	500
46103 - Employee Other Travel Expenses	0	0	1,431	500	500
46106 - Training	0	500	1,382	500	500
46108 - Cellular Phone Charges	909	965	531	965	965
46113 - Background Checks and Fingerprints	2,147	2,500	2,428	2,500	2,500
47001 - Postage	1,475	2,000	1,522	1,750	1,750
47002 - Office Supplies	10,072	8,000	7,540	8,000	8,000
47006 - Operating Supplies	80	100	2,429	100	100
47007 - Printing	466	500	183	500	500

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
47008 - Publications/Instructional Materials	69	0	0	0	0
48001 - Advertising	0	500	2,405	2,500	2,500
48002 - Dues	8,875	11,280	10,955	11,280	11,280
48003 - Meeting Expenses	45	0	0	0	0
48004 - Permits and Fees	0	200	200	200	200
48005 - Notary License Fees	15	60	60	60	60
48600 - Indirect Cost Allocation	185,546	185,546	0	203,289	203,289
8350 Administration 00001 Supervisors					
11000 - Full Time Wages	125,805	170,861	59,446	74,527	74,527
14000 - Pay-in-Lieu of Benefit Hours	1,423	816	0	0	0
81000 - FICA	9,417	12,918	4,374	5,702	5,702
82000 - Retirement	20,861	35,015	12,195	16,216	16,216
82000.Pen - Retirement, Change in Pension Liability	-9,014	0	0	0	0
83000 - Health Insurance	16,026	25,622	10,223	14,833	14,833
83000.OPEB - Health Insurance, Change in OPEB Liability	-129,790	0	0	0	0
84000 - Dental Insurance	231	329	131	165	165
85000 - Workers Compensation	2,257	2,130	2,130	1,510	1,510
85000.WC - Workers Compensation, Change in WC Liability	-488	0	0	0	0
8350 Administration 00002 Director/Technician/Head Nurse					
11000 - Full Time Wages	177,730	212,345	137,818	211,375	211,375
13000 - Overtime	5,300	0	1,606	0	0
14000 - Pay-in-Lieu of Benefit Hours	434	0	1,140	726	726
81000 - FICA	13,248	16,247	10,425	16,047	16,047
82000 - Retirement	25,334	31,239	20,301	30,689	30,689
82000.Pen - Retirement, Change in Pension Liability	-10,946	0	0	0	0
83000 - Health Insurance	37,887	54,380	18,850	30,121	30,121
83000.OPEB - Health Insurance, Change in OPEB Liability	-306,836	0	0	0	0
84000 - Dental Insurance	903	1,153	492	659	659
85000 - Workers Compensation	2,466	2,440	2,440	2,177	2,177
85000.WC - Workers Compensation, Change in WC Liability	-533	0	0	0	0
8350 Administration 00006 Clerical					
11000 - Full Time Wages	105,498	94,483	75,658	96,530	96,530
12000 - Part Time Wages	22,977	17,316	29,601	41,746	41,746
13000 - Overtime	1,258	7,800	1,833	7,800	7,800

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
14000 - Pay-in-Lieu of Benefit Hours	733	7,392	8,608	0	0
81000 - FICA	9,307	9,719	8,257	11,181	11,181
82000 - Retirement	19,488	17,980	16,652	20,617	20,617
82000.Pen - Retirement, Change in Pension Liability	-8,420	0	0	0	0
83000 - Health Insurance	40,179	44,366	36,592	59,406	59,406
83000.OPEB - Health Insurance, Change in OPEB Liability	-325,398	0	0	0	0
84000 - Dental Insurance	680	658	527	658	658
85000 - Workers Compensation	2,399	2,025	2,025	1,548	1,548
85000.WC - Workers Compensation, Change in WC Liability	-518	0	0	0	0
8382 Telephone					
44101 - Telephone	19,833	18,700	14,750	18,700	18,700
8391 Employment					
48001 - Advertising	3,752	5,000	745	1,500	1,500
8430 Insurance					
40609 - Insurance Premiums	161,991	158,295	82,875	159,135	159,135
43004 - Insurance Shared Service	133,406	136,998	67,867	135,090	135,090
8440 Health Facility Assessment					
40203 - Cash Receipts Assessment	621,000	715,227	507,692	746,925	746,925
8450 Bad Debt					
48006 - Bad Debt Expense	193,315	25,000	0	20,000	20,000
8460 Fringe Benefits					
29996 - Provision for Prescription Drug Savings	0	0	0	0	-80,853
29998 - Provision for Wage & Benefit Adjustments	0	0	0	314,945	314,945
40602.4 - Provision for Wage Settlements, Provision	0	0	0	661,285	661,285
83000.R - Health Insurance, Retirees	582,145	379,978	0	365,548	365,548
87000 - Employee Tuition Reimbursement	1,867	0	2,829	0	0
***** Account Total:	7,027,357	16,549,740	12,660,788	18,930,639	18,930,639
Departmental Appropriation:	7,464,532	16,549,740	12,660,788	18,930,639	18,930,639

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

Departmental Appropriation:	7,464,532	16,549,740	12,660,788	18,930,639	18,930,639
Departmental Revenue:	17,501,968	16,316,752	11,647,319	19,531,939	19,531,939
Departmental Net Levy:	-10,037,436	232,988	1,013,469	-601,300	-601,300

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
970 Debt Service					
Appropriation					
9710 Serial Bonds					
0000 Core Program					
63004 - 2002 PI - New Facility	-64,896	475,000	475,000	495,000	495,000
73004 - 2002 PI - New Facility	132,928	125,700	67,600	106,300	106,300
***** Account Total:	68,032	600,700	542,600	601,300	601,300
Departmental Appropriation:	68,032	600,700	542,600	601,300	601,300

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

Departmental Appropriation:	68,032	600,700	542,600	601,300	601,300
Departmental Revenue:	0	0	0	0	0
Departmental Net Levy:	68,032	600,700	542,600	601,300	601,300

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
990 Interfund Transfers					
Revenue					
9795 Interfund Loans					
0000 Core Program					
5051 - Interfund Loan Proceeds	0	833,688	0	0	0
***** Account Total:	0	833,688	0	0	0
9901 Interfund Transfers					
0000 Core Program					
5031 - Interfund Transfers	1,696,662	0	0	0	0
***** Account Total:	1,696,662	0	0	0	0
Departmental Revenue:	1,696,662	833,688	0	0	0
---------- DEPARTMENTAL SUMMARY ----------					
Departmental Appropriation:	0	0	0	0	0
Departmental Revenue:	1,696,662	833,688	0	0	0
Departmental Net Levy:	-1,696,662	-833,688	0	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
---------- FUND SUMMARY ----------					
EI The Pines-Machias					
Fund Appropriation:	7,532,564	17,150,440	13,203,388	19,531,939	19,531,939
Fund Revenue:	19,198,630	17,150,440	11,647,319	19,531,939	19,531,939
Fund Appropriated Balance:	-11,666,066	0	1,556,069	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
ER Onoville Marina					
723 Onoville Marina					
Revenue					
7230 Onoville Marina					
0000 Core Program					
2012.01 - Recreation Concessions, Gasoline Sales	127,163	125,000	136,253	145,000	145,000
2012.02 - Recreation Concessions, Ice	7,663	6,000	4,845	6,000	6,000
2012.03 - Recreation Concessions, Showers/Laundry	696	800	600	700	700
2012.04 - Recreation Concessions, Miscellaneous	2,657	2,500	3,182	3,500	3,500
2012.05 - Recreation Concessions, Facility Rental	0	0	225	200	200
2012.06 - Recreation Concessions, Taxable Items	0	2,500	680	2,500	2,500
2025.02 - Special Recreational Facility Charges, Reservations - Camping	137,663	140,000	136,937	170,000	170,000
2025.03 - Special Recreational Facility Charges, Reservations - Docking	352,877	360,000	352,682	360,000	360,000
2025.04 - Special Recreational Facility Charges, Entrance Fees-Parking/Launching	18,005	19,000	18,765	19,000	19,000
2025.05 - Special Recreational Facility Charges, Seasonal Pass	18,970	19,000	15,790	19,000	19,000
2025.06 - Special Recreational Facility Charges, Trailer Storage	3,400	4,500	3,000	3,500	3,500
2130.02 - Refuse and Garbage Charges, Sale of Reclaimed Materials	231	500	240	500	500
1160 Capital Expenditures 21702 Onoville Kiosk					
4989.08 - Federal Aid, Other, Fed Aid, ARC Grant	21,600	21,600	0	0	0
***** Account Total:	690,925	701,400	673,199	729,900	729,900
Departmental Revenue:	690,925	701,400	673,199	729,900	729,900
Appropriation					
1994 Depreciation					
0000 Core Program					
48007 - Depreciation Expense	45,475	0	0	0	0
***** Account Total:	45,475	0	0	0	0
7230 Onoville Marina					
0000 Core Program					
11000 - Full Time Wages	138,058	148,488	109,687	149,415	149,415
12000 - Part Time Wages	111,121	133,836	107,647	151,093	151,093
13000 - Overtime	2,233	3,000	2,710	3,000	3,000
20006 - Computer Equipment/Software	1,458	0	0	0	0
40202 - NYS/Federal Fees	1,370	750	700	750	750
40602.4 - Provision for Wage Settlements, Provision	0	0	0	21,042	21,042
40609 - Insurance Premiums	18,219	18,250	18,501	19,000	19,000

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
41233 - Professional Services	0	10,000	9,892	3,958	3,958
41640 - Recreation Services	3,000	5,000	200	5,000	5,000
43001 - Fleet Maintenance	90	188	103	151	151
43003 - Information Services Shared Service	5,934	6,641	3,053	6,074	6,074
43004 - Insurance Shared Service	5,975	6,264	3,103	7,669	7,669
44101 - Telephone	9,551	10,000	7,526	10,000	10,000
44102 - Heat	1,946	2,000	2,411	3,000	3,000
44103 - Electric	24,541	23,000	24,763	25,000	25,000
44104 - Water/Sewer	364	600	364	600	600
44105 - Waste Disposal	0	1,000	0	1,000	1,000
44208 - Onoville Marina Lease	5,000	5,000	5,000	5,000	5,000
44401 - Building Repair/Maintenance	5,860	24,005	9,162	25,000	25,000
45101 - Gasoline	90,690	100,000	116,050	110,000	110,000
45102 - Diesel Fuel	1,473	1,500	1,500	1,750	1,750
45103 - Oil	0	800	21	800	800
45105 - Repair Parts	2,768	7,500	2,958	7,500	7,500
45202 - Equipment Repair and Maintenance	880	2,500	1,202	2,500	2,500
45203 - Software Licenses and Maintenance	1,344	2,500	3,736	4,089	4,089
45308 - Equipment Rental	368	2,000	382	2,000	2,000
45401 - Small Equipment/Tools	770	0	182	0	0
46102 - Employee Mileage Reimbursements	32	500	0	500	500
46110 - Uniforms and Protective Clothing	0	750	12	750	750
47001 - Postage	596	500	248	500	500
47002 - Office Supplies	136	1,000	135	1,000	1,000
47006 - Operating Supplies	16,806	20,000	7,411	20,000	20,000
47088 - Recreation Supplies	647	5,000	907	5,000	5,000
47089 - Concession Sales Supplies	0	7,500	6,670	7,500	7,500
48001 - Advertising	1,066	2,500	625	2,500	2,500
48004 - Permits and Fees	265	500	370	500	500
48019 - Credit Card Fees	13,818	15,000	12,110	15,000	15,000
81000 - FICA	18,473	21,842	16,297	23,237	23,237
82000 - Retirement	20,171	34,462	24,837	37,317	37,317
83000 - Health Insurance	42,018	46,614	28,733	42,008	42,008
84000 - Dental Insurance	721	715	551	714	714

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
85000 - Workers Compensation	-11,929	3,395	3,395	2,983	2,983
86000 - Unemployment	7,344	4,700	3,180	5,000	5,000
89000 - GASB 45 Health Benefit	-226,983	0	0	0	0
1160 Capital Expenditures 21702 Onoville Kiosk					
41603 - Contracted Services	21,600	21,600	0	0	0
***** Account Total:	337,794	701,400	536,334	729,900	729,900
Departmental Appropriation:	383,269	701,400	536,334	729,900	729,900

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

Departmental Appropriation:	383,269	701,400	536,334	729,900	729,900
Departmental Revenue:	690,925	701,400	673,199	729,900	729,900
Departmental Net Levy:	-307,656	0	-136,865	0	0

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
---------- FUND SUMMARY ----------					
ER Onoville Marina					
Fund Appropriation:	383,269	701,400	536,334	729,900	729,900
Fund Revenue:	690,925	701,400	673,199	729,900	729,900
Fund Appropriated Balance:	-307,656	0	-136,865	0	0

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
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	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
141 County Clerk					
Revenue					
9710 Serial Bonds					
0000 Core Program					
1189 - Special Mortgage Tax	2,064,603	284,420	376,009	480,735	480,735
***** Account Total:	2,064,603	284,420	376,009	480,735	480,735
Departmental Revenue:	2,064,603	284,420	376,009	480,735	480,735

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

Departmental Appropriation:	0	0	0	0	0
Departmental Revenue:	2,064,603	284,420	376,009	480,735	480,735
Departmental Net Levy:	-2,064,603	-284,420	-376,009	-480,735	-480,735

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
970 Debt Service					
Revenue					
9710 Serial Bonds					
0000 Core Program					
2710 - Premium On Obligations	103,993	0	437,143	0	0
***** Account Total:	103,993	0	437,143	0	0
Departmental Revenue:	103,993	0	437,143	0	0
Appropriation					
9710 Serial Bonds					
0000 Core Program					
60113 - 2012 PI - Public Safety Communications System (A)	114,000	119,000	119,000	126,000	126,000
60114 - 2012 PI - Five Points Landfill Improvements (A)	128,000	132,000	132,000	140,000	140,000
60115 - 2012 PI - Highways, Culverts, and Bridges (D)	158,000	164,000	164,000	174,000	174,000
60117 - 2013 PI - Culverts (D)	48,529	49,551	49,551	51,084	51,084
60118 - 2013 PI - Bridges (D)	109,558	111,865	111,865	115,325	115,325
60119 - 2013 PI - Roads (D)	316,913	323,584	323,584	333,591	333,591
60120 - 2015 PI - Bridges (D)	310,000	0	0	0	0
60121 - 2015 PI - Roads (D)	110,000	0	0	0	0
60122 - 2016 PI - Culverts (D)	22,900	23,300	23,300	0	0
60123 - 2016 PI - Bridges (D)	132,800	135,600	135,600	0	0
60124 - 2016 PI - Roads (D)	334,300	341,100	341,100	0	0
60125 - 2017 PI- Culverts (D)	112,100	113,500	113,500	116,400	116,400
60126 - 2017 PI- Bridges (D)	213,100	215,900	215,900	221,400	221,400
60127 - 2017 PI- Roads (D)	625,000	645,000	645,000	660,000	660,000
60128 - 2017 PI- LVCC Roof (A)	59,800	60,600	60,600	62,200	62,200
60129 - 2019 PI - Franklinville Barn (DM)	140,000	145,000	145,000	150,000	150,000
60131 - 2019 PI - '18 Bridges (D)	76,800	78,700	78,700	80,600	80,600
60132 - 2019 PI - '18 Roads (D)	94,100	96,400	96,400	98,700	98,700
60133 - 2019 PI - Roads - 10 Yr (D)	234,100	239,900	239,900	245,700	245,700
60135 - 2020 PI - Culverts (D)	26,800	26,800	26,800	27,300	27,300
60136 - 2020 PI - Bridges (D)	42,100	42,100	42,100	42,800	42,800
60137 - 2020 PI - Roads (D)	221,100	221,100	221,100	224,900	224,900
60138 - 2021 PI - Culverts (D)	68,600	69,600	69,600	71,600	71,600
60139 - 2021 PI - Roads (D)	276,400	280,400	280,400	288,400	288,400
60140 - 2022 PI - Culverts (D)	13,100	13,600	13,600	14,100	14,100

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
60141 - 2022 PI - Bridges (D)	11,200	11,700	11,700	12,000	12,000
60142 - 2022 PI - Roads (D)	630,700	654,700	654,700	678,900	678,900
60143 - 2023 PI - Culverts (D)	11,500	11,800	11,800	12,100	12,100
60144 - 2023 PI - Bridges (D)	15,400	15,900	15,900	16,300	16,300
60145 - 2023 PI - Roads (D)	153,100	157,300	157,300	161,600	161,600
60146 - 2026 PI - Bridges (2024) (D)	0	0	0	53,967	53,967
60147 - 2026 PI - Roads (2024) (D)	0	0	0	135,982	135,982
60148 - 2026 PI - LVCC Parking Lot (2024) (A)	0	0	0	6,336	6,336
60149 - 2026 PI - Culverts (2024) (D)	0	0	0	49,669	49,669
60150 - 2026 PI - IT Improvements (2025) (A)	0	0	0	4,249	4,249
60151 - 2026 PI - Generator (2025) (A)	0	0	0	20,186	20,186
60152 - 2026 PI - DPW Roof (2025) (DM)	0	0	0	6,374	6,374
60153 - 2026 PI - Bridges (2025) (D)	0	0	0	16,932	16,932
60154 - 2026 PI - Culverts (2025) (D)	0	0	0	16,308	16,308
60155 - 2026 PI - Roads (2025) (D)	0	0	0	117,433	117,433
60156 - 2026 PI - Watershed (2025) (A)	0	0	0	4,249	4,249
60157 - 2026 PI - Bridges (2026) (D)	0	0	0	66,615	66,615
60158 - 2026 PI - Roads (2026) (D)	0	0	0	145,605	145,605
60159 - 2026 PI - Olean Roof (2026) (A)	0	0	0	52,055	52,055
60160 - 2026 PI - Culverts (2026) (D)	0	0	0	14,209	14,209
60161 - 2026 PI - Jail Elevator (2024) (A)	0	0	0	3,973	3,973
60162 - 2026 PI - DPW Parking Lot (2024) (DM)	0	0	0	11,917	11,917
70113 - 2012 PI - Public Safety Communications System (A)	12,080	7,420	4,900	2,520	2,520
70114 - 2012 PI - Five Points Landfill Improvements (A)	13,440	8,240	5,440	2,800	2,800
70115 - 2012 PI - Highways, Culverts, and Bridges (D)	16,680	10,240	6,760	3,480	3,480
70117 - 2013 PI - Culverts (D)	4,891	3,634	3,634	2,281	2,281
70118 - 2013 PI - Bridges (D)	11,041	8,204	8,203	5,150	5,150
70119 - 2013 PI - Roads (D)	31,937	23,729	23,729	14,895	14,895
70120 - 2015 PI - Bridges (D)	3,294	0	0	0	0
70121 - 2015 PI - Roads (D)	1,169	0	0	0	0
70122 - 2016 PI - Culverts (D)	695	233	233	0	0
70123 - 2016 PI - Bridges (D)	4,040	1,356	1,356	0	0
70124 - 2016 PI - Roads (D)	10,165	3,411	3,411	0	0
70125 - 2017 PI- Culverts (D)	6,434	3,896	2,586	1,310	1,310

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
70126 - 2017 PI- Bridges (D)	12,237	7,411	4,920	2,491	2,491
70127 - 2017 PI- Roads (D)	139,519	125,232	66,244	110,550	110,550
70128 - 2017 PI- LVCC Roof (A)	3,436	2,082	1,382	700	700
70129 - 2019 PI - Franklinville Barn (DM)	80,125	76,738	76,738	72,863	72,863
70131 - 2019 PI - '18 Bridges (D)	10,109	8,262	8,261	6,170	6,170
70132 - 2019 PI - '18 Roads (D)	12,387	10,124	10,123	7,562	7,562
70133 - 2019 PI - Roads - 10 Yr (D)	30,673	25,041	25,041	18,664	18,664
70135 - 2020 PI - Culverts (D)	4,238	3,702	1,985	3,161	3,161
70136 - 2020 PI - Bridges (D)	6,651	5,809	3,115	4,960	4,960
70137 - 2020 PI - Roads (D)	34,911	30,489	16,350	26,029	26,029
70138 - 2021 PI - Culverts (D)	9,478	8,096	4,396	6,684	6,684
70139 - 2021 PI - Roads (D)	38,172	32,604	17,704	26,916	26,916
70140 - 2022 PI - Culverts (D)	8,210	7,676	3,974	7,122	7,122
70141 - 2022 PI - Bridges (D)	7,044	6,586	3,410	6,112	6,112
70142 - 2022 PI - Roads (D)	395,246	369,538	191,316	342,866	342,866
70143 - 2023 PI - Culverts (D)	6,788	6,417	6,417	6,029	6,029
70144 - 2023 PI - Bridges (D)	9,118	8,619	8,619	8,096	8,096
70145 - 2023 PI - Roads (D)	90,469	85,521	85,520	80,339	80,339
70146 - 2026 PI - Bridges (2024) (D)	0	0	0	50,377	50,377
70147 - 2026 PI - Roads (2024) (D)	0	0	0	126,934	126,934
70148 - 2026 PI - LVCC Parking Lot (2024) (A)	0	0	0	5,915	5,915
70149 - 2026 PI - Culverts (2024) (D)	0	0	0	46,365	46,365
70150 - 2026 PI - IT Improvements (2025) (A)	0	0	0	3,967	3,967
70151 - 2026 PI - Generator (2025) (A)	0	0	0	18,842	18,842
70152 - 2026 PI - DPW Roof (2025) (DM)	0	0	0	5,950	5,950
70153 - 2026 PI - Bridges (2025) (D)	0	0	0	15,806	15,806
70154 - 2026 PI - Culverts (2025) (D)	0	0	0	15,223	15,223
70155 - 2026 PI - Roads (2025) (D)	0	0	0	109,620	109,620
70156 - 2026 PI - Watershed (2025) (A)	0	0	0	3,967	3,967
70157 - 2026 PI - Bridges (2026) (D)	0	0	0	62,183	62,183
70158 - 2026 PI - Roads (2026) (D)	0	0	0	135,917	135,917
70159 - 2026 PI - Olean Roof (2026) (A)	0	0	0	48,592	48,592
70160 - 2026 PI - Culverts (2026) (D)	0	0	0	13,264	13,264
70161 - 2026 PI - Jail Elevator (2024) (A)	0	0	0	3,708	3,708

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
70162 - 2026 PI - DPW Parking Lot (2024) (DM)	0	0	0	11,124	11,124
***** Account Total:	5,824,677	5,390,310	5,095,767	6,298,563	6,298,563
Departmental Appropriation:	5,824,677	5,390,310	5,095,767	6,298,563	6,298,563

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

Departmental Appropriation:	5,824,677	5,390,310	5,095,767	6,298,563	6,298,563
Departmental Revenue:	103,993	0	437,143	0	0
Departmental Net Levy:	5,720,684	5,390,310	4,658,624	6,298,563	6,298,563

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
990 Interfund Transfers					
Revenue					
9901 Interfund Transfers					
0000 Core Program					
5050.1 - Interfund Transfer for Debt Service, Transfer from A Fund	150,877	266,660	0	287,752	287,752
5050.2 - Interfund Transfer for Debt Service, Transfer from D Fund	5,245,607	4,731,237	0	5,088,934	5,088,934
***** Account Total:	5,396,484	4,997,897	0	5,376,686	5,376,686
Departmental Revenue:	5,396,484	4,997,897	0	5,376,686	5,376,686

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

Departmental Appropriation:	0	0	0	0	0
Departmental Revenue:	5,396,484	4,997,897	0	5,376,686	5,376,686
Departmental Net Levy:	-5,396,484	-4,997,897	0	-5,376,686	-5,376,686

Tentative Budget Report

Base Account	2025 Actual	2026 Adopted	2026 Actual	2027 Department Requested	2027 Budget Officer
---------- FUND SUMMARY ----------					
V Debt Service Fund					
Fund Appropriation:	5,824,677	5,390,310	5,095,767	6,298,563	6,298,563
Fund Revenue:	7,569,080	5,286,317	813,152	5,861,421	5,861,421
Fund Appropriated Balance:	-1,744,403	103,993	4,282,615	437,142	437,142

2027 Budget Review

Labor Relations

Ginger Schröder, Chair
Norman Marsh, Vice Chair

Monday, November 16, 2026

3:00 PM

Page(s)	Dept. #	Department Name	Director/ Administrator
33-34	143A	Human Resources	Kristine Phinney
56-57	171A	Workers Compensation	Kristine Phinney
58-60	175A	Self-Insured Health Benefits	Kristine Phinney

*Labor Relations Committee: *Schröder, **Marsh, Hanson, Stoltenberg, Teachman*

2027 Budget Review

Human Services

Kelly Andreano, Chair
Richard Helmich, Vice Chair

Monday, November 16, 2026

3:30 PM

Page(s)	Dept. #	Department Name	Director/ Administrator
13-14	118A	Coroners	Kelly Reed
61	249A	Community College Chargebacks	Kelly Reed
62-64	296A	Children with Special Needs	Kelly Reed
106-126	401A	Health	Kevin Watkins, MD
127-148	431A	Community Services	Kelly Reed
165-179	601A	Social Services	Jessica Weinman
180-182	631A	Workforce Investment Act	Jessica Weinman
191-192	651A	Veterans	Steve McCord
193-220	677A	Aging & Youth	Bonnie Saunders / Susan Carney
257-273	453EF	The Pines – Olean Campus	Kelly Reed
274-275	990EF	Inter-Fund Transfers	Kelly Reed
276-292	453EI	The Pines – Machias Campus	Kelly Reed
293	970EI	Debt Service	Kelly Reed
294-295	990EI	Inter-Fund Transfers	Kelly Reed
		Contract Agencies	
149-150	433A	-CASA-Trinity	Kelly Reed
151-152	434A	-NYSARC, Inc.	
153	435A	-Olean General Hospital	
154	436A	-Seneca Nation of Indians	
155-156	437A	-H.O.M.E., Inc.	
157-158	438A	-Directions in Independent Living, Inc.	
159	440A	-Southern Tier Environmental Living	
160	443A	-Catholic Charities	
161	444A	- ACT Service Provider	
162	445A	- Dwyer Project	

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

2027 Budget Review

Development & Agriculture

Norman Marsh, Chair
Frank Higgins, Vice Chair

Tuesday, November 17, 2026

3:00 PM

Page(s)	Dept. #	Department Name	Director/ Administrator
183-187	642A	Econ Dev, Planning & Tourism	Crystal Abers
221-222	745A	Museum	Crystal Abers
223-224	751A	Historian	Crystal Abers
296-299	723ER	Onoville Marina	Crystal Abers
		Contract Agencies	
65	298A	-Cooperative Extension	Kelly Reed
65	298A	-Cattaraugus County Arts Council	
65	298A	-Land Bank	
66	298A	-Federated Sportsmen	
164	561A	-Airport Improvements	
188	643A	Economic Development Council -Southern Tier West	Crystal Abers
189	644A	Development & Agriculture Contract Agency - Catt. County Federation of Snowmobile Clubs	Crystal Abers
190	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*

2027 Budget Review

County Operations/Public Safety

Joseph Boberg, Chair
Laurie Hunt, Vice Chair

Tuesday, November 17, 2026

3:30 PM

Page(s)	Dept. #	Department Name	Director/ Administrator
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
25-26	135A	Real Property Tax	Dan Martonis
27-30	141A	County Clerk	Darrell Klute
301	141V	County Clerk	Darrell Klute
31-32	142A	County Attorney	Erin Whitcomb
35-37	144A	Risk Management	Erin Whitcomb
38-40	145A	Board of Elections	Kevin Burleson/Cortney Spittler
41	146A	Records Management	Darrell Klute
52-53	165A	Central Communications	Spencer Pinney/Pat Davison
54-55	168A	Information Services	Spencer Pinney/Pat Davison
67	302A	E911 System	Eric Butler
68-91	311A	Sheriff/Jail	Eric Butler
92	312A	Handicapped Parking Educ. Prog.	Eric Butler
93-97	314A	Probation	Tonya Kilby
98	331A	Stop DWI Program	Eric Butler
101-105	364A	Emergency Services	Christopher Baker
		Contract Agencies	
1-2	101A	Student Government Program	Kelly Reed
65-66	298A	Chaut/Catt Library System	
65	298A	Empire Animal Rescue Society (EARS)	
65	298A	Jamestown Community College (JCC)	
65	298A	Phoenix Humane Society	
65	298A	S.P.C.A.	
163	454A	EMS Contract Agencies -Mercy Flight, Inc. -Southern Tier Health Care System	

*County Operations/Public Safety Committee: *Boberg, **Hunt, Nagle, Stoltenberg, Teachman*

2027 Budget Review

Public Works

Richard Helmich, Chair
Donald Benson, Vice Chair

Tuesday, November 17, 2026

4:00 PM

Page(s)	Dept. #	Department Name	Director/ Administrator
42	149A	Public Works Administration	Michael Prinino
43-51	162A	Buildings & Grounds	James Adsit
99-100	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
		Contract Agencies	
229	871A	Soil Conservation - Ischua Watershed - Emergency Streambank Restoration	Michael Prinino
238	884CM	Conewango Watershed	Michael Prinino
239-240	990CM	Interfund Transfers	Kelly Reed

*Public Works Committee: *Helmich, **Benson, Boberg, Hanson, Parker*

2027 Budget Review

Finance

Ginger Schröder, Chair
Norman Marsh, Vice Chair

Wednesday, November 18, 2026

4:00 PM

Page(s)	Dept. #	Department Name	Director/ Administrator
18-20	123A	Administration	Kelly Reed
21-23	132A	Treasurer	Matthew Keller
24	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
300	132V	Debt Service Fund –Treasurer	Matthew Keller
302-305	970V	Debt Service	Kelly Reed
306-307	990V	Interfund Transfers	Kelly Reed

*Finance Committee: * Schröder, **Marsh, Andreano, Benson, Boberg, Higgins, Parker*

Total Assessed Value 7,710,639,219

Equalized Total Assessed Value 11,159,968,414

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	158	613,723,402	5.50
12350	PUBLIC AUTHORITY - STATE	RPTL 412	1	57,500	0.00
13100	CO - GENERALLY	RPTL 406(1)	65	52,961,430	0.47
13350	CITY - GENERALLY	RPTL 406(1)	148	102,420,700	0.92
13500	TOWN - GENERALLY	RPTL 406(1)	220	62,770,507	0.56
13650	VG - GENERALLY	RPTL 406(1)	149	28,687,791	0.26
13730	VG O/S LIMITS - SPECIFIED USES	RPTL 406(2)	3	65,806	0.00
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	24	2,296,547	0.02
13800	SCHOOL DISTRICT	RPTL 408	109	364,240,593	3.26
13850	BOCES	RPTL 408	3	7,571,871	0.07
13890	PUBLIC AUTHORITY - LOCAL	RPTL 412	1	18,060,769	0.16
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	37	56,419,294	0.51
14110	USA - SPECIFIED USES	STATE L 54	14	5,232,114	0.05
14300	INDIAN RESERVATION	RPTL 454	1,166	237,479,987	2.13
18020	MUNICIPAL INDUSTRIAL DEV AGENCY	RPTL 412-a	75	213,536,022	1.91
18060	URBAN REN: OWNER-MUN U R AGENCY	GEN MUNY 555 & 560	2	444,063	0.00
18080	MUN HSNG AUTH-FEDERAL/MUN AIDED	PUB HSNG L 52(3)&(5)	21	13,508,271	0.12
21600	RES OF CLERGY - RELIG CORP OWNER	RPTL 462	21	3,091,665	0.03
25110	NONPROF CORP - RELIG(CONST PROT)	RPTL 420-a	223	363,253,408	3.25
25120	NONPROF CORP - EDUCL(CONST PROT)	RPTL 420-a	53	41,098,591	0.37
25130	NONPROF CORP - CHAR (CONST PROT)	RPTL 420-a	44	10,580,294	0.09
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	10	56,209,586	0.50
25230	NONPROF CORP - MORAL/MENTAL IMP	RPTL 420-a	34	18,762,690	0.17
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	72	33,496,162	0.30
26050	AGRICULTURAL SOCIETY	RPTL 450	5	1,019,125	0.01
26100	VETERANS ORGANIZATION	RPTL 452	23	6,036,160	0.05
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	71	24,656,316	0.22
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	144	8,515,702	0.08
29700	PROP WITHDRAWN FROM FORECLOSURE	RPTL 1138	18	1,641,068	0.01
32252	NYS OWNED REFORESTATION LAND	RPTL 534	219	94,996,843	0.85
32301	NYS LAND TAXABLE FOR SCHOOL ONLY	RPTL 536	7	2,177,111	0.02
33201	TAX SALE - COUNTY OWNED	RPTL 406(5)	6	185,904	0.00
33202	TAX SALE - COUNTY OWNED	RPTL 406(5)	4	47,969	0.00

Total Assessed Value 7,710,639,219

Equalized Total Assessed Value 11,159,968,414

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
33302	COUNTY OWNED REFORESTED LAND	RPTL 406(6)	27	2,858,693	0.03
33401	TAX SALE - CITY OWNED	RPTL 406(5)	16	705,590	0.01
38260	MUN HSNG AUTH -NYS AIDED	PUB HSNG L 52(4)&(5)	6	12,424,034	0.11
41101	VETS EX BASED ON ELIGIBLE FUNDS	RPTL 458(1)	14	258,051	0.00
41102	VETS EX BASED ON ELIGIBLE FUNDS	RPTL 458(1)	18	57,031	0.00
41120	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	531	6,510,405	0.06
41121	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	830	10,144,888	0.09
41122	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	46	525,446	0.00
41125	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	37	468,599	0.00
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	428	8,806,180	0.08
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	777	16,019,241	0.14
41132	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	45	867,717	0.01
41135	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	25	521,923	0.00
41140	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	346	11,486,023	0.10
41141	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	574	19,722,995	0.18
41142	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	24	732,970	0.01
41145	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	22	561,619	0.01
41150	COLD WAR VETERANS (10%)	RPTL 458-b	3	25,477	0.00
41160	COLD WAR VETERANS (15%)	RPTL 458-b	2	24,132	0.00
41161	COLD WAR VETERANS (15%)	RPTL 458-b	241	2,879,472	0.03
41162	COLD WAR VETERANS (15%)	RPTL 458-b	57	704,691	0.01
41170	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	40,000	0.00
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	47	1,481,019	0.01
41172	COLD WAR VETERANS (DISABLED)	RPTL 458-b	9	306,829	0.00
41300	PARAPLEGIC VETS	RPTL 458(3)	1	239,600	0.00
41400	CLERGY	RPTL 460	21	79,605	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	184	14,631,710	0.13
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	1,532	104,318,290	0.93
41730	AGRIC LAND-INDIV NOT IN AG DIST	AG MKTS L 306	217	7,884,210	0.07
41800	PERSONS AGE 65 OR OVER	RPTL 467	327	17,682,971	0.16
41801	PERSONS AGE 65 OR OVER	RPTL 467	135	5,316,322	0.05
41802	PERSONS AGE 65 OR OVER	RPTL 467	158	5,325,684	0.05
41805	PERSONS AGE 65 OR OVER	RPTL 467	60	2,108,433	0.02

Total Assessed Value 7,710,639,219

Equalized Total Assessed Value 11,159,968,414

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41810	CERTAIN LIVING QUARTERS CONSTRUCTED F	RPTL 467-d	4	217,547	0.00
41900	PHYSICALLY DISABLED	RPTL 459	1	8,200	0.00
41901	PHYSICALLY DISABLED	RPTL 459	1	51,724	0.00
41902	PHYSICALLY DISABLED	RPTL 459	1	21,774	0.00
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	204	3,957,303	0.04
42120	TEMPORARY GREENHOUSES	RPTL 483-c	29	682,809	0.01
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	67	7,041,892	0.06
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	5	244,591	0.00
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	4	243,365	0.00
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	50	7,795,380	0.07
47610	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	28	1,463,344	0.01
47670	PROPERTY IMPRVMNT IN EMPIRE ZONE	RPTL 485-e	1	430,274	0.00
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	2	2,741,889	0.02
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	18	1,868,793	0.02
50001	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	27	180,095,855	1.61
50002	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	4,400,000	0.04
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	21	178,726,517	1.60
Total Exemptions Exclusive of System Exemptions:			**10,308**	**2,725,865,203**	**24.43**
Total System Exemptions:			**67**	**365,091,165**	**3.27**
Totals:			**10,375**	**3,090,956,368**	**27.70**

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: _____

RP-495 PILOT (9/08)

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)

10/27/2026

Taxing Jurisdiction: Cattaraugus County

Fiscal Year Begining: 1/1/2027

Total equalized value in taxing jurisdiction: $11,159,968,414.00

Exemption Code (Column A)	Exemption Description (Column B)	Statutory Authority (Column C)	Number of Exemptions (Column D)	Payments in Lieu of Taxes (PILOTs) (Column E)
18020	IDA PILOT	RPTL 412-A	40	$232,450.10
25130	Nonprofit Corporation CHAR	RPTL 420-A	0	$0.00
12100	NYS Owned Property	RPTL 404-(1)	1	$60,533.63
14110	USA-Owned Property	STATE LAW 54	1	$8,187.00
50002	County Exempt-Airport	RPTL 406 (2)	1	$1.00
38260, 18080	Municipal Housing, Housing	Pub Hsng Law 52 (3)$(5)	1	$21,149.41
49500	Solar or Wind Energy System	RPTL 487	1	$5,138.79
		Totals	45	$327,459.93