

2026 Adopted Budget

Madison County, NY

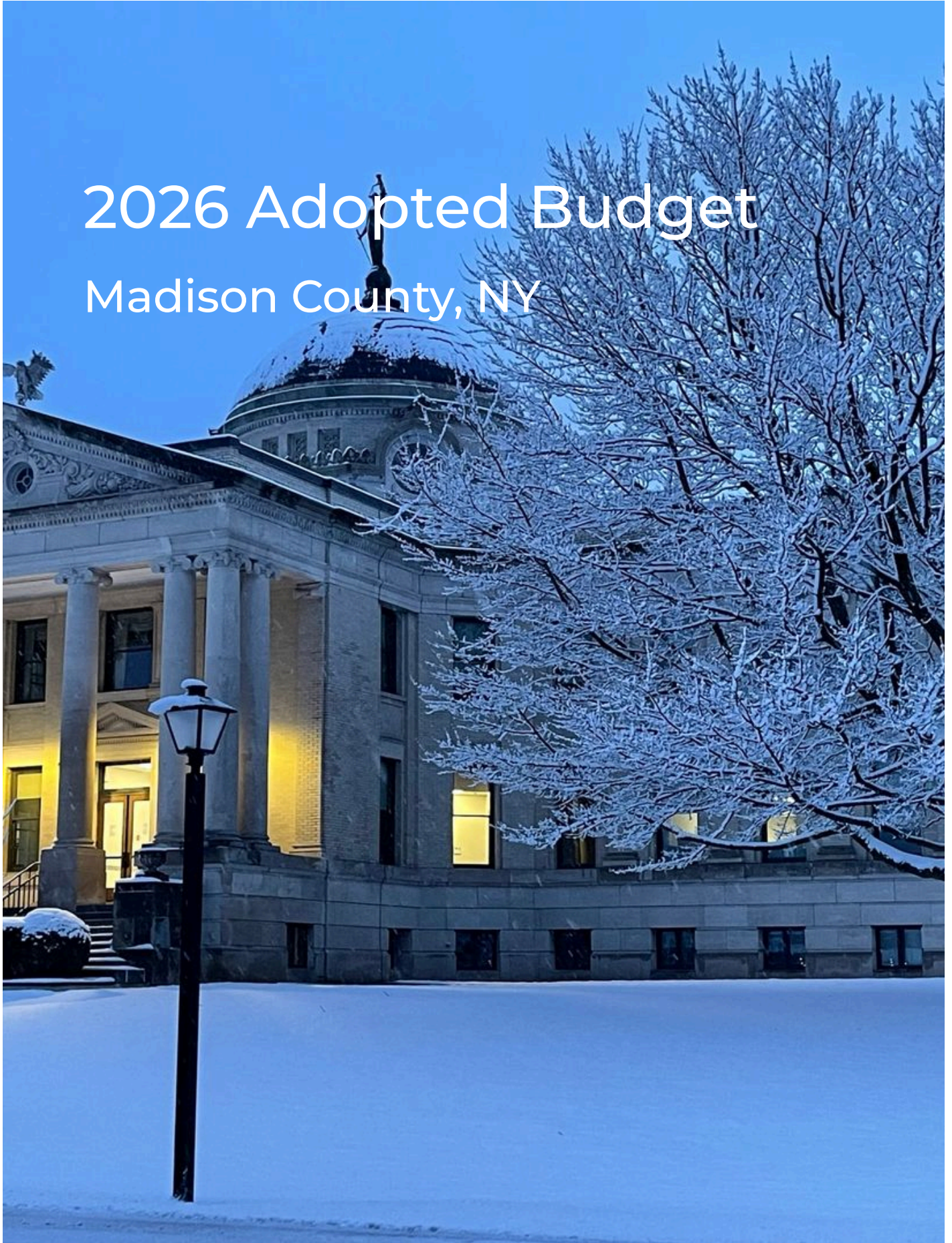


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Introduction

The 2026 budget was adopted by the Madison County Board of Supervisors on December 2, 2025. The adopted budget was prepared with reductions to the department requests, increases in some revenues, and the addition of insurance and fringe benefits with 2026 rate information. Please note that the figures shown for prior and current years are based on the adopted budgets. The focus of this report is to compare the Adopted Budgets of the current year with the upcoming year.

Some highlights of the 2026 Adopted Budget:

Total expenses are \$191,212,611 which includes \$16.9 million for inter-fund transfers. Expenses have a budgeted increase of \$9,963,629 from the 2025 adopted budget or 5.5%

The County Tax Levy is \$49,785,000. This is an increase of 3.1% from 2025 and is within the State-enacted tax levy limit.

The overall use of the fund balance increased by \$88,508 compared to the 2025 Adopted Budget.

Demographics

Population



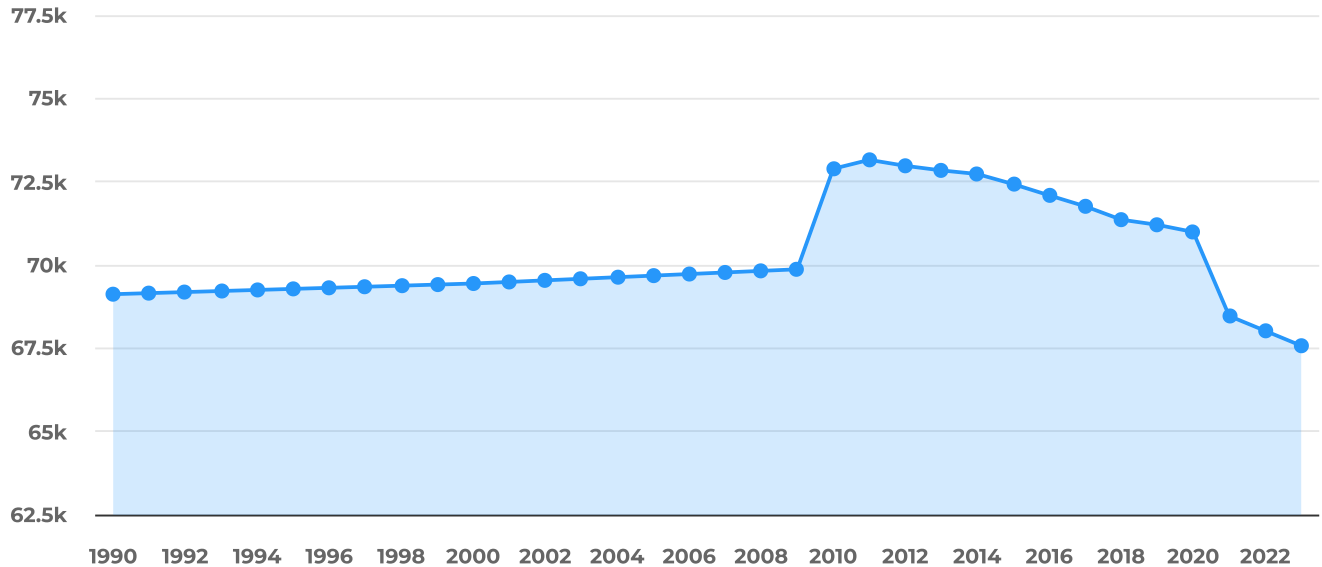
TOTAL POPULATION

67,572

-0.66%
vs. 2022

GROWTH RANK

41 out of **63** Counties in New York



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*



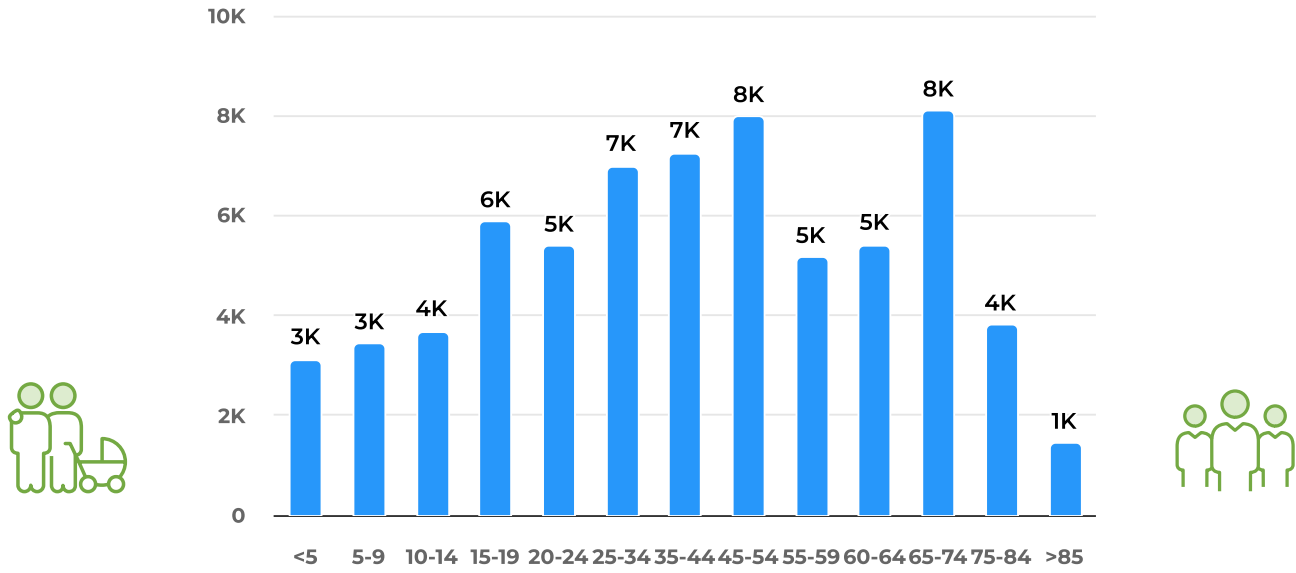
DAYTIME POPULATION

60,740

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

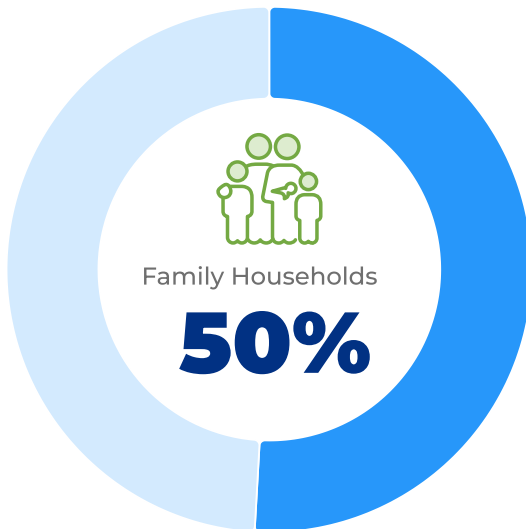
** Data Source: American Community Survey 5-year estimates*

Household

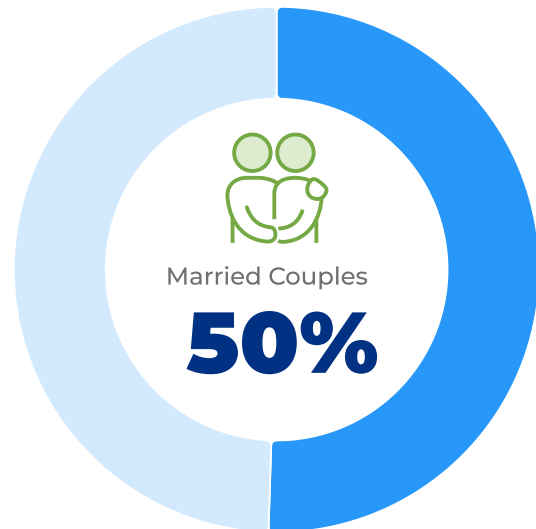
TOTAL HOUSEHOLDS

25,563

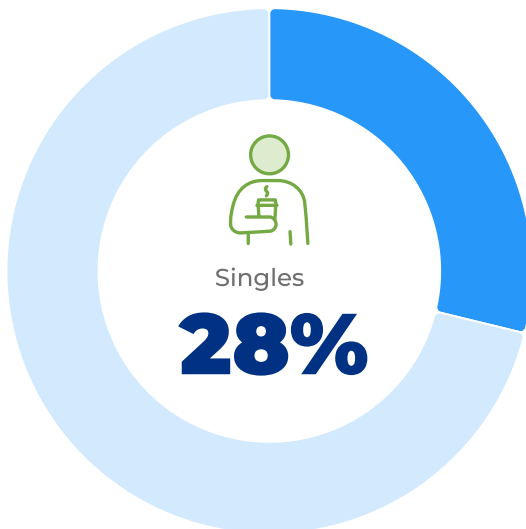
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.

**18%**

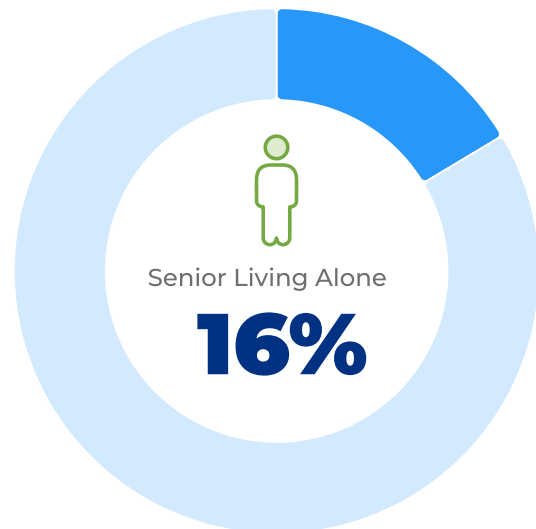
higher than state average

**14%**

higher than state average

**-3%**

lower than state average

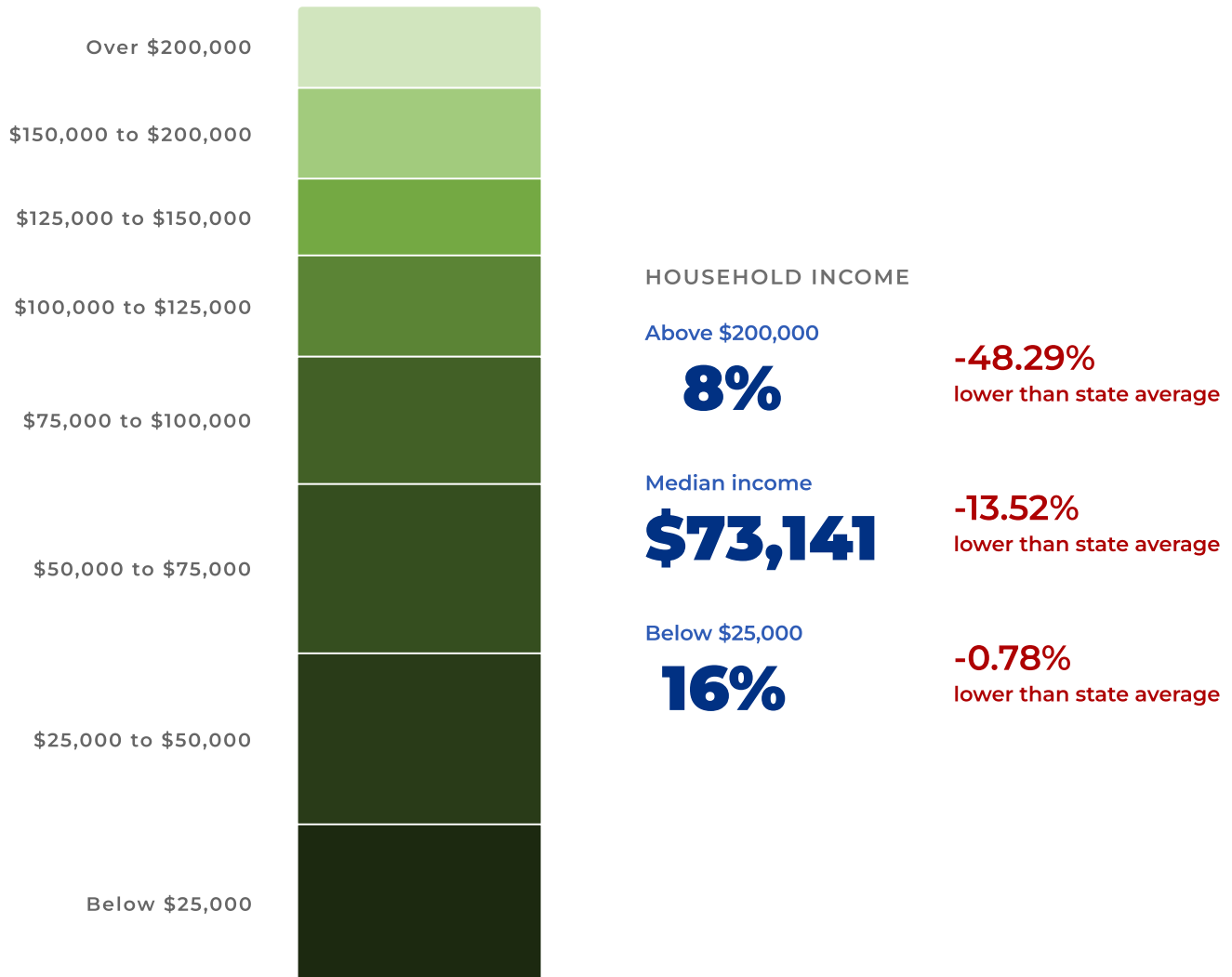
**-5%**

lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



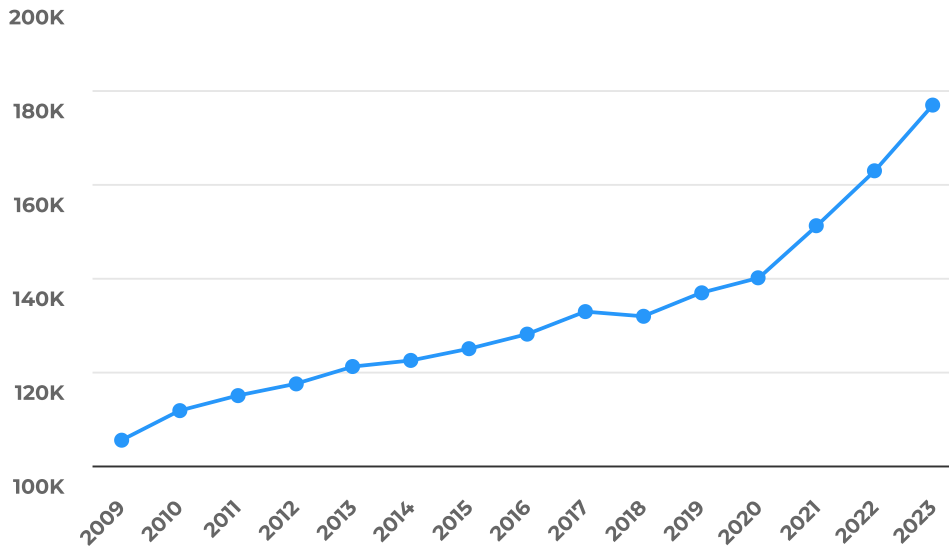
** Data Source: American Community Survey 5-year estimates*

Housing



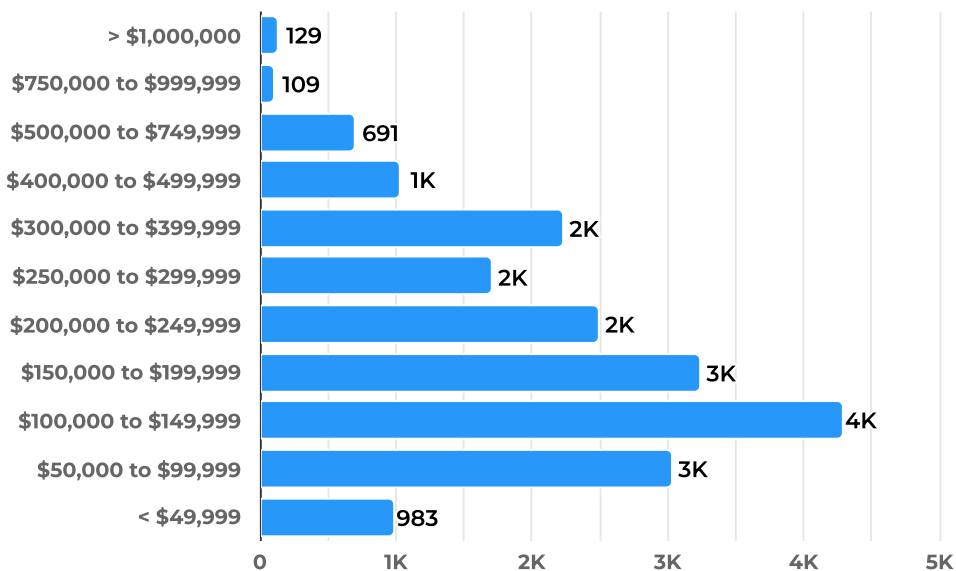
2023 MEDIAN HOME VALUE

\$176,800



* Data Source: 2023 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION

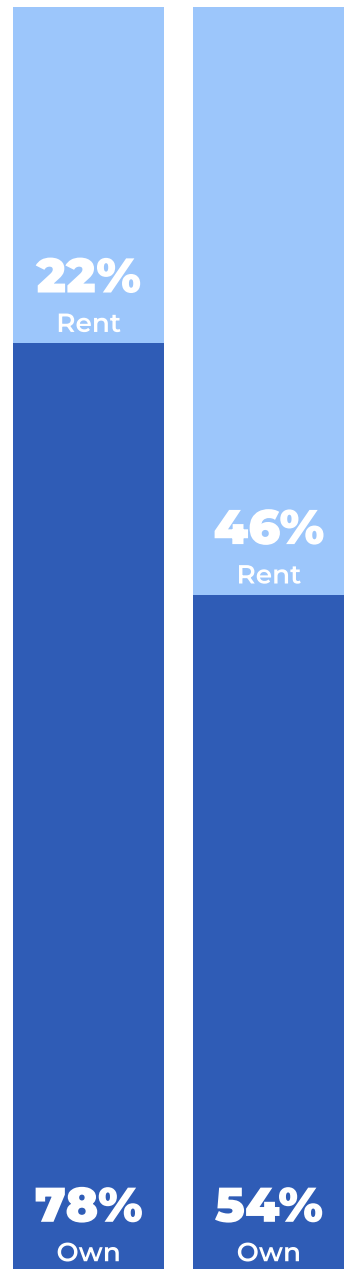


* Data Source: 2023 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Madison

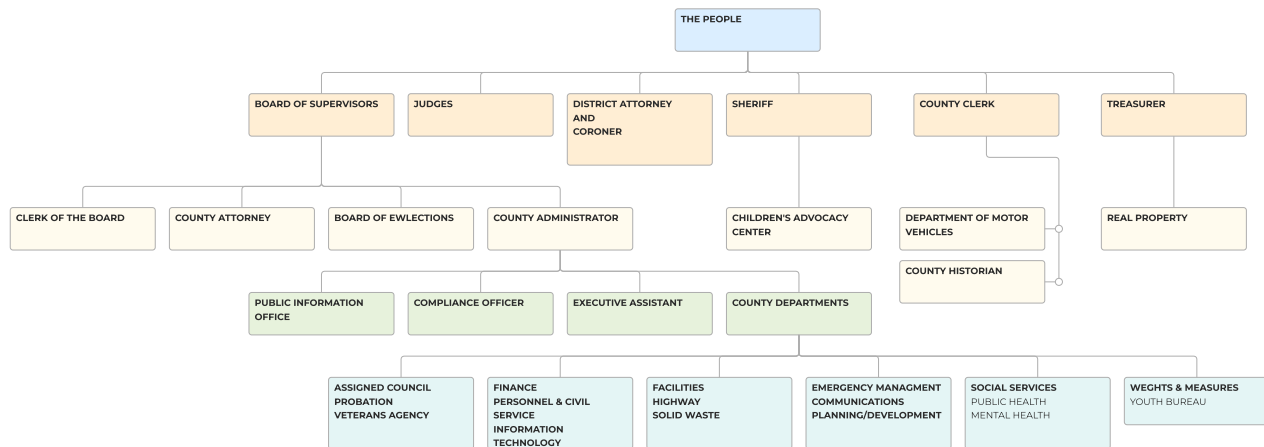
State Avg.



* Data Source: 2023 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

Organizational Overview

Madison County Organization Chart



Budget Timeline

July & August 2025

- Madison County Department Heads prepared their 2026 budget requests in July and August 2025.
- Department heads reviewed their budget requests with their Legislative Committees from August 26th - August 28th.

September 2025

- Department budget requests were submitted on the ClearGov platform by Tuesday, September 2nd.
- Budget requests were reviewed by the Budget Officer and Budget Analyst and reports were prepared utilizing the ClearGov platform.
- Formal budget hearings were held from Monday, September 15th - Wednesday, September 17th in the Supervisors' Chambers.

October 2025

- Budget proposals were updated as further information was provided.
- Updated rates for fringe benefits, liability insurance and other contract renewals were included in the tentative budget.

November 2025

- The tentative budget was completed and presented to the Board of Supervisors on Thursday, November 6th in the Supervisors' Chambers.
- Public Hearings were held on Thursday, November 20th in the Supervisor's Chambers at 11:10 AM.

December 2025

- Formal adoption of the Madison County Budget occurred Tuesday, December 2nd in the Supervisors' Chambers.

Budget Calendar

Madison County 2026 Budget Hearing Schedule Supervisors' Chambers

Monday, September 15th

1:00 Mental Health Department
1:15 Sheriff's Office
1:45 Planning Department
2:00 Department of Social Services
2:30 Probation Department
2:45 County Clerk/Historian/Records Management
3:00 Board of Elections
3:15 Board/County Administrator/PIO/Compliance

Tuesday, September 16th

9:00 Assigned Counsel
9:15 County Attorney's Office
9:30 Office of Emergency Management
10:00 Veteran's Agency
10:15 Department of Solid Waste
10:45 Information Technology
11:00 Finance/Purchasing/Insurances

Wednesday, September 17th

9:00 District Attorney's Office
9:15 Public Facilities
9:40 Clockville Water District
9:45 Public Health/Consumer Affairs/Youth Bureau
10:00 Highway Department
10:30 Human Resources
10:45 Treasurer/Real Property/Budget Officer



MADISON COUNTY BOARD OF SUPERVISORS

JAMES J. CUNNINGHAM
Chairman
MARK SCIMONE
County Administrator
EMILY C. BURNS
Clerk

138 N. Court St., PO Box 635
Wampsville, NY 13163
Phone: 315/366-2201
Fax: 315/366-2502

MEMO TO: All Supervisors and Department Heads
FROM: James J. Cunningham, Chairman
SUBJECT: Annual Session Schedule for 2025
DATE: September 11, 2025

The following schedule for Annual Session for the year 2025 has been set as follows:

1st Day **Thursday, November 6, 2025 – 11:00 a.m. (Chambers)**
Present Budget to Board of Supervisors

2nd Day **Thursday, November 20, 2025 – 11:00 a.m. (Chambers)**
• 11:10 a.m. Public Hearing – Clockville Water District Budget
• 11:15 a.m. Public Hearing – County Budget

Final day for budget review and modifications

3rd Day **Tuesday, December 2, 2025 – 11:00 a.m. (Chambers)**
Adopt Budget, Re-levy School & Village Taxes

4th Day **Thursday, December 18, 2025 – 11:00 a.m. (Chambers)**
Authorization of Tax Warrants

Please note that this is a tentative schedule, subject to change. These meetings will include budget review, budget hearings, resolutions, and any other business as necessary.

JJC/eb

Madison County Financial Overview



Fund Summary

A fund is a grouping of related accounts that are used to maintain control over resources that have been dedicated for specific activities or objectives. Madison County, like other state and local governments, uses fund accounting to ensure and demonstrate finance-related legal compliance. All funds of Madison County can be divided into three categories: *governmental*, *proprietary*, and *fiduciary*.

Governmental Funds

These are the funds that the majority of governmental activities are recorded. Governmental funds use the modified accrual basis of accounting. In Madison County, governmental fund types include the General, Capital Projects, Debt Service, and Special Revenue funds.

Major Governmental Funds

- **General Fund** - the principal operating fund and includes all operations not accounted for and reported in another fund.
- **Capital Projects Fund** - used to account for financial resources to be used for the acquisition, construction or renovation of capital facilities other than those financed by the enterprise funds.
- **County Road Fund** - special revenue fund used to account for expenditures for highway purposes authorized by Section 114 of Highway Law.

Non-major Governmental Funds

Other funds which do not meet the major fund criteria are aggregated and reported as non-major governmental funds. The following are reported as non-major governmental funds:

- **Debt Service Fund** - used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest on general obligation long-term debt. Debt service funds are used when legally mandated and for financial resources accumulated in a reserve for payment of future principal and interest on long-term indebtedness. The Debt Service Fund is presented as a nonmajor fund.
- **Special Revenue Funds** - used to account for taxes, user fees, or other revenues, which are raised or received to provide special services to areas that may or may not encompass the whole County. The following are non-major special revenue funds utilized by the County:
 - Community Development Fund - used to account for grants which are furnished by the U.S. Department of Housing and Urban Development for various Community Development Projects.
 - Cowaselon Creek Watershed Protection District Fund - used to account for maintenance and preservation of the Cowaselon Creek watershed district.
 - Law Enforcement Trust Fund - used to account for proceeds of drug activities that are seized and/or forfeited and used solely for drug enforcement.
 - Road Machinery Fund - used to account for the purchase, repair, maintenance and storage of highway machinery, tools and equipment pursuant to Section 133 of the Highway Law.
 - Water District Fund - used to account for taxes or other revenues which are raised or received to provide special services to an area that encompasses less than the entire County.

Proprietary Funds

Proprietary funds are used to account for activities that are similar to those often found in the private sector. These funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when liabilities are incurred. Proprietary funds of the County include the following fund types:

- **Enterprise Funds** - used to account for those operations that are financed and operated in a manner similar to private business. The County reports the following Enterprise Fund:
 - Environmental Landfill Fund - used to account for the financial activities of the County's landfill. The Environmental Landfill Fund is recognized as a major fund.
- **Internal Service Funds** - used to account for activities that provide goods or services to other funds, departments or agencies of the primary government, or to other governments, on a cost-reimbursement basis. The County reports the following Internal Service Fund:
 - Self-Insurance Fund - used to account for the financial activities of a Workers' Compensation Insurance Public Entity Risk Pool, as well as the County's self-insured health insurance plan.

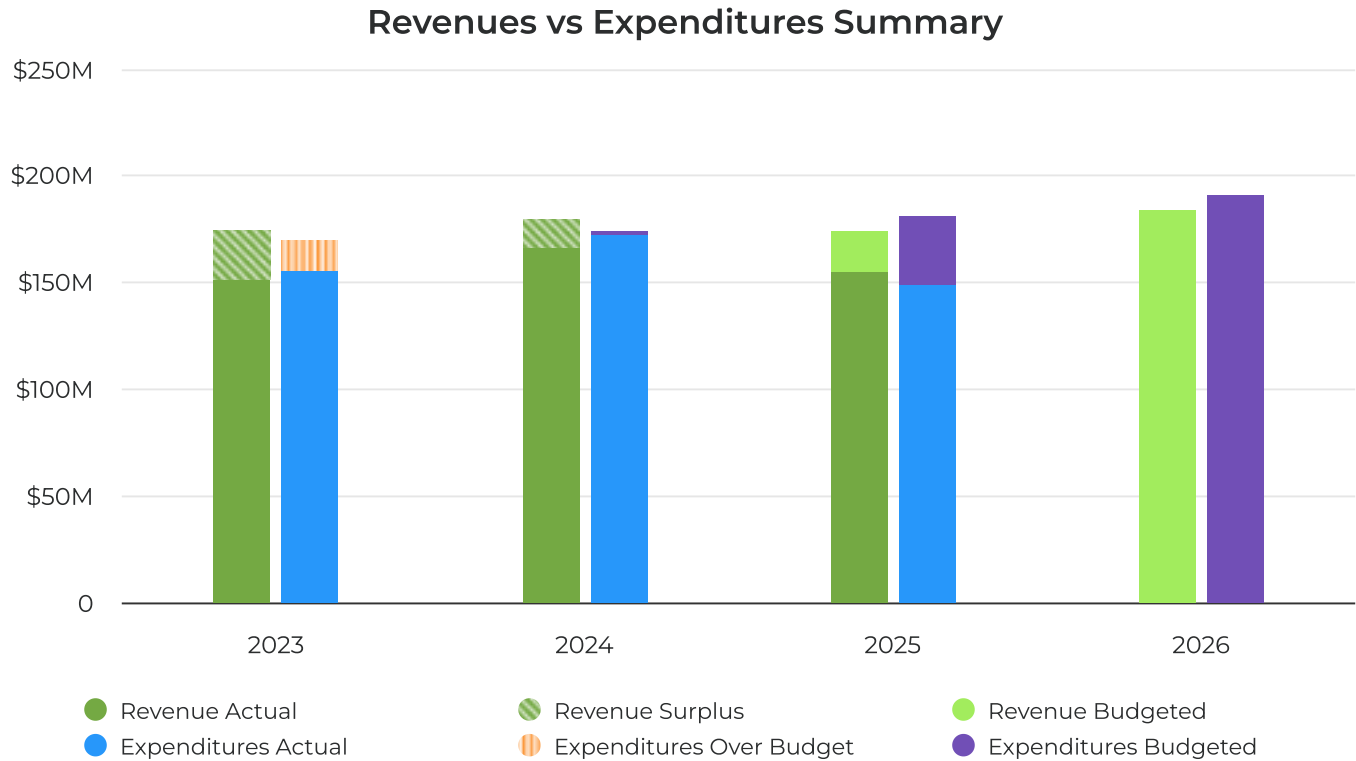
Fiduciary Funds

The County's fiduciary funds are presented in the fiduciary fund financial statements by type. Since by definition these assets are being held for the benefit of a third-party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide financial statements or the budget.

Funds are further identified if restrictions are in place. Madison County identifies funds (in order of restriction) as follows:

- Unassigned — The residual balance of funds that are not assigned or committed for use.
- Assigned—Funds identified for future spending such as invoices to be paid
- Committed—Funds set aside through formal action by the Board of Supervisors for a specific obligation
- Restricted—Funds received for a specific use or purpose and subject to contractual obligations.
- Non-Spendable-The value of items not convertible to cash, such as pre-paid items, inventory, or permanently restricted endowments.

Net Overview



In 2026, the budgeted expenditures for Madison County are \$191.2 million, representing a 5.5% increase from the 2025 budgeted expenditures of \$181.2 million. This continues the upward trend in expenditures observed from the previous period.

Budgeted revenues for 2026 are \$184.2 million, which is a 5.66% increase compared to the 2025 budgeted revenues of \$174.3 million. This growth in budgeted revenue slightly outpaces the increase in budgeted expenditures for the same period.

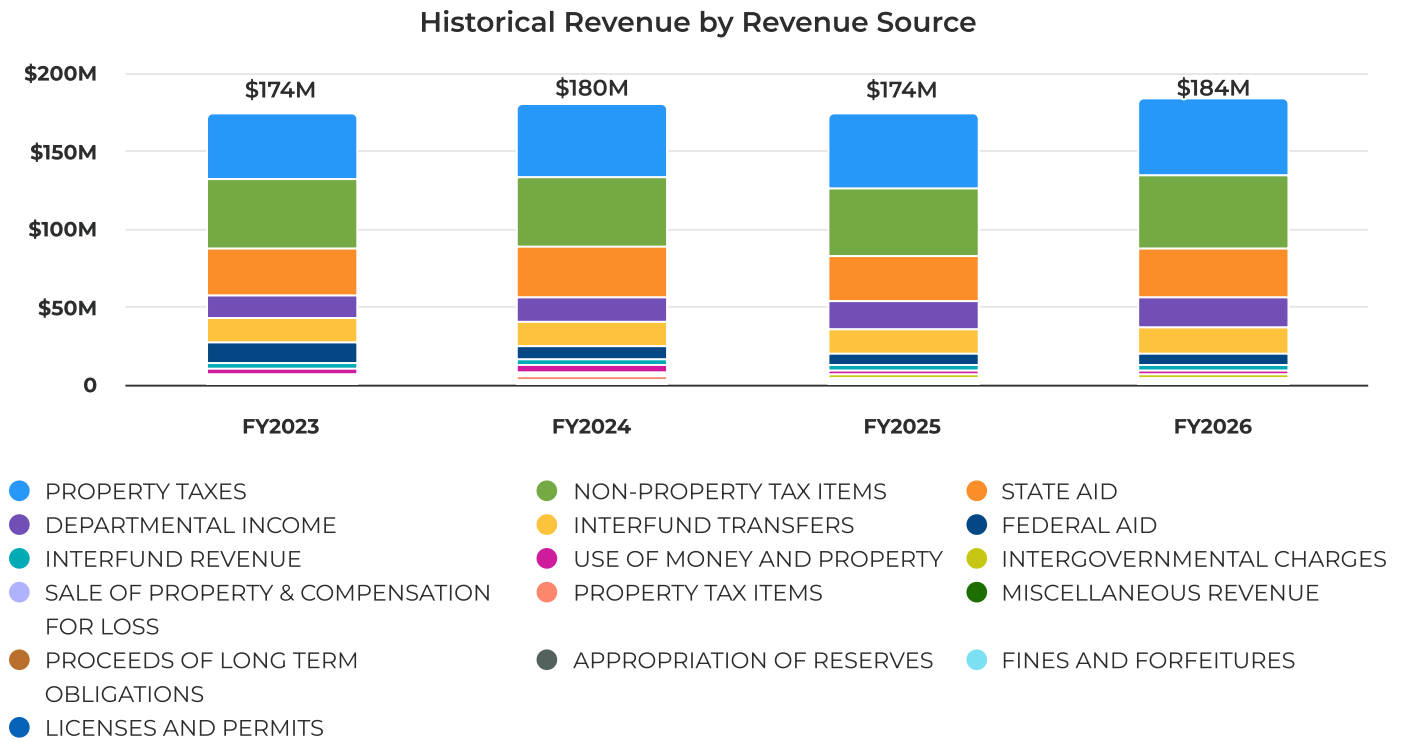
Comparing these figures highlights that both revenues and expenditures are projected to rise in 2026, with revenues increasing at a marginally higher rate than expenditures relative to the prior year. The budgeted expenditures remain the largest category, and their increase is consistent with the overall growth in the county's financial plan.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
Beginning Fund Balance	\$57,386,475	\$49,269,806	\$49,269,806	\$49,269,806	-\$8,116,668
Revenues					
PROPERTY TAXES	\$48,370,000	\$49,852,000	\$49,867,000	\$49,867,000	\$1,497,000
PROPERTY TAX ITEMS	\$1,322,885	\$1,390,253	\$1,515,253	\$1,515,253	\$192,368
NON-PROPERTY TAX ITEMS	\$43,660,000	\$46,532,000	\$47,032,000	\$47,032,000	\$3,372,000
DEPARTMENTAL INCOME	\$18,640,116	\$18,290,892	\$19,203,892	\$19,203,892	\$563,776
INTERGOVERNMENTAL CHARGES	\$2,235,192	\$1,767,137	\$2,672,827	\$2,672,827	\$437,635
USE OF MONEY AND PROPERTY	\$2,006,800	\$2,056,882	\$2,158,082	\$2,158,082	\$151,282
LICENSES AND PERMITS	\$30,000	\$30,000	\$30,000	\$30,000	-
FINES AND FORFEITURES	\$171,900	\$163,400	\$159,400	\$159,400	-\$12,500
SALE OF PROPERTY & COMPENSATION FOR LOSS	\$1,252,000	\$1,150,000	\$1,151,000	\$1,151,000	-\$101,000
MISCELLANEOUS REVENUE	\$532,235	\$295,921	\$564,921	\$564,921	\$32,686
INTERFUND REVENUE	\$3,712,041	\$3,540,642	\$3,786,699	\$3,786,699	\$74,658
STATE AID	\$28,354,709	\$29,676,039	\$30,741,693	\$30,906,693	\$2,551,984
FEDERAL AID	\$7,286,178	\$7,409,979	\$7,561,376	\$7,561,376	\$275,198
INTERFUND TRANSFERS	\$15,422,990	\$15,506,924	\$16,384,968	\$16,932,907	\$1,509,917
APPROPRIATION OF RESERVES	\$1,340,444	\$571,561	\$670,561	\$670,561	-\$669,883
Total Revenues	\$174,337,490	\$178,233,630	\$183,499,672	\$184,212,611	\$9,875,121
Expenditures					
PERSONAL SERVICES	\$47,643,666	\$51,673,510	\$50,145,414	\$50,145,414	\$2,501,748
EQUIPMENT AND CAPITAL OUTLAY	\$3,036,183	\$5,567,519	\$2,615,892	\$3,169,741	\$133,558
CONTRACTUAL EXPENSE	\$91,091,985	\$95,491,304	\$94,881,051	\$94,494,674	\$3,402,689
DEBT PRINCIPAL	\$1,850,570	\$1,887,903	\$1,887,903	\$1,892,903	\$42,333
DEBT INTEREST	\$864,080	\$839,734	\$839,734	\$828,824	-\$35,256
FRINGE BENEFITS	\$21,339,508	\$21,495,531	\$23,748,148	\$23,748,148	\$2,408,640
INTERFUND TRANSFERS	\$15,422,990	\$19,003,774	\$16,384,968	\$16,932,907	\$1,509,917
Total Expenditures	\$181,248,982	\$195,959,275	\$190,503,110	\$191,212,611	\$9,963,629
Total Revenues Less Expenditures	-\$6,911,492	-\$17,725,645	-\$7,003,438	-\$7,000,000	-\$88,508
Ending Fund Balance	\$50,474,983	\$31,544,161	\$42,266,368	\$42,269,806	-\$8,205,176

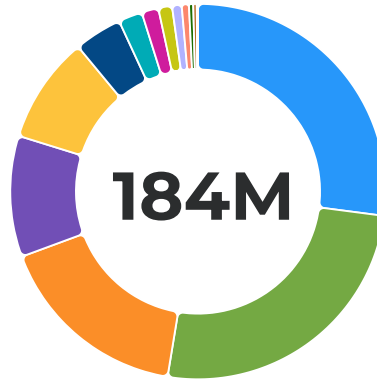
Revenues by Revenue Source



The total revenue for FY2026 is \$184.2 million, reflecting a 5.66% increase from the previous year's total of \$174.3 million. Property Taxes remain the largest revenue source at \$49.9 million, accounting for 27.07% of the total, and increased by \$1.5 million or 3.1% compared to FY2025.

Non-Property Tax Items saw a significant rise to \$47 million, representing 25.53% of total revenue and increasing by \$3.4 million or 7.72%. State Aid also increased to \$30.9 million, making up 16.78% of the total and growing by \$2.6 million or 9% from the prior year. Federal Aid grew slightly to \$7.6 million, 4.1% of the total, increasing by \$275,198 or 3.78%.

FY26 Revenues by Revenue Source



PROPERTY TAXES	\$49,867,000	27.07%
NON-PROPERTY TAX ITEMS	\$47,032,000	25.53%
STATE AID	\$30,906,693	16.78%
DEPARTMENTAL INCOME	\$19,203,892	10.42%
INTERFUND TRANSFERS	\$16,932,907	9.19%
FEDERAL AID	\$7,561,376	4.10%
INTERFUND REVENUE	\$3,786,699	2.06%
INTERGOVERNMENTAL CHARGES	\$2,672,827	1.45%
USE OF MONEY AND PROPERTY	\$2,158,082	1.17%
PROPERTY TAX ITEMS	\$1,515,253	0.82%
SALE OF PROPERTY & COMPENSATION FOR LOSS	\$1,151,000	0.62%
APPROPRIATION OF RESERVES	\$670,561	0.36%
MISCELLANEOUS REVENUE	\$564,921	0.31%
FINES AND FORFEITURES	\$159,400	0.09%
LICENSES AND PERMITS	\$30,000	0.02%

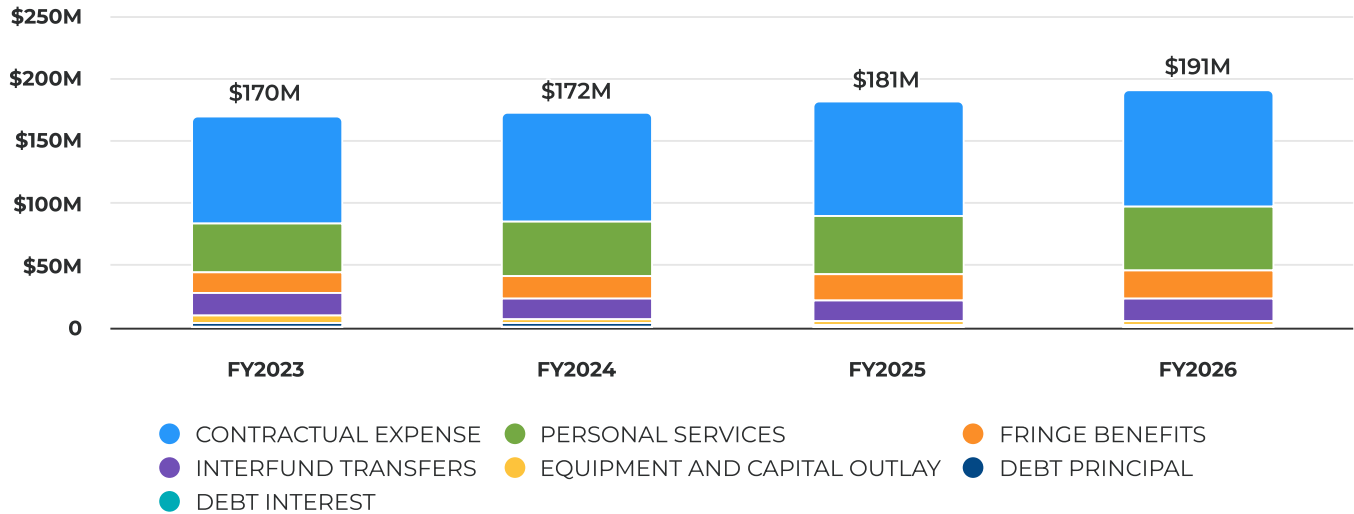
Revenues by Revenue Source

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PROPERTY TAXES	\$48,370,000	\$49,852,000	\$49,867,000	\$49,867,000	\$1,497,000
PROPERTY TAX ITEMS	\$1,322,885	\$1,390,253	\$1,515,253	\$1,515,253	\$192,368
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DEPARTMENTAL INCOME	\$18,640,116	\$18,290,892	\$19,203,892	\$19,203,892	\$563,776
INTERGOVERNMENTAL CHARGES	\$2,235,192	\$1,767,137	\$2,672,827	\$2,672,827	\$437,635
USE OF MONEY AND PROPERTY	\$2,006,800	\$2,056,882	\$2,158,082	\$2,158,082	\$151,282
LICENSES AND PERMITS	\$30,000	\$30,000	\$30,000	\$30,000	-
FINES AND FORFEITURES	\$171,900	\$163,400	\$159,400	\$159,400	-\$12,500
SALE OF PROPERTY & COMPENSATION FOR LOSS	\$1,252,000	\$1,150,000	\$1,151,000	\$1,151,000	-\$101,000
MISCELLANEOUS REVENUE	\$532,235	\$295,921	\$564,921	\$564,921	\$32,686
INTERFUND REVENUE	\$3,712,041	\$3,540,642	\$3,786,699	\$3,786,699	\$74,658
STATE AID	\$28,354,709	\$29,676,039	\$30,741,693	\$30,906,693	\$2,551,984
FEDERAL AID	\$7,286,178	\$7,409,979	\$7,561,376	\$7,561,376	\$275,198
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APPROPRIATION OF RESERVES	\$1,340,444	\$571,561	\$670,561	\$670,561	-\$669,883
Total Revenues	\$174,337,490	\$178,233,630	\$183,499,672	\$184,212,611	\$9,875,121

Expenditures by Expense Type

Historical Expenditures by Expense Type

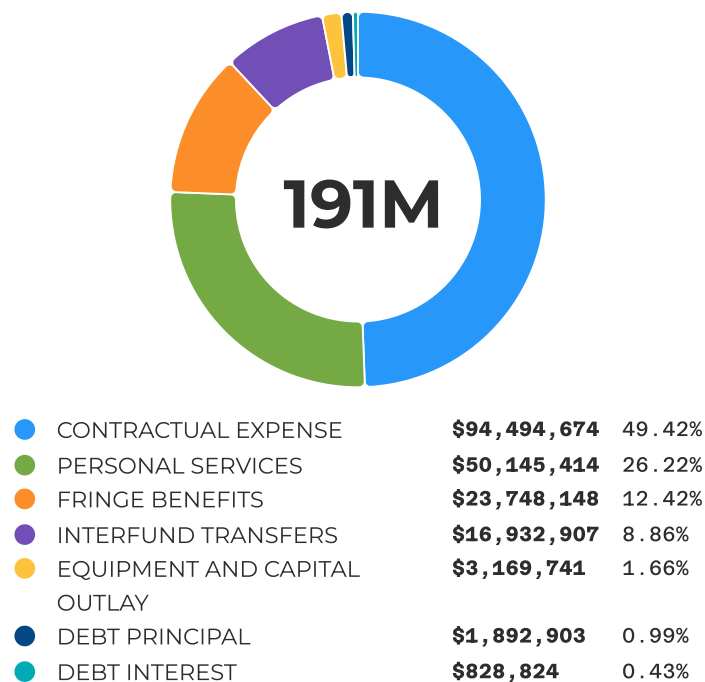


The total expenditures for FY2026 increased by 5.5% to \$191.2 million compared to the previous year. Personal Services also grew by \$2.5 million or 5.25%, reaching \$50.1 million and representing 26.22% of the total budget.

Fringe Benefits saw a notable increase of \$2.4 million or 11.29%, totaling \$23.7 million and making up 12.42% of the expenditures. Equipment and Capital Outlay increased slightly by \$133,558 or 4.4% to \$3.2 million, maintaining a similar share of 1.66%.

Debt Principal experienced a modest increase of \$42,333 or 2.29%, totaling \$1.9 million. Debt Interest was the only category to decrease, falling by 4.08% to \$828,824.

FY26 Expenditures by Expense Type

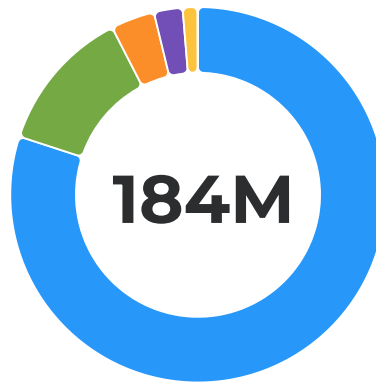


Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PERSONAL SERVICES	\$47,643,666	\$51,673,510	\$50,145,414	\$50,145,414	\$2,501,748
EQUIPMENT AND CAPITAL OUTLAY	\$3,036,183	\$5,567,519	\$2,615,892	\$3,169,741	\$133,558
CONTRACTUAL EXPENSE	\$91,091,985	\$95,491,304	\$94,881,051	\$94,494,674	\$3,402,689
DEBT PRINCIPAL	\$1,850,570	\$1,887,903	\$1,887,903	\$1,892,903	\$42,333
DEBT INTEREST	\$864,080	\$839,734	\$839,734	\$828,824	-\$35,256
FRINGE BENEFITS	\$21,339,508	\$21,495,531	\$23,748,148	\$23,748,148	\$2,408,640
INTERFUND TRANSFERS	\$15,422,990	\$19,003,774	\$16,384,968	\$16,932,907	\$1,509,917
Total Expenditures	\$181,248,982	\$195,959,275	\$190,503,110	\$191,212,611	\$9,963,629

Revenues by Fund

FY26 Revenues by Fund



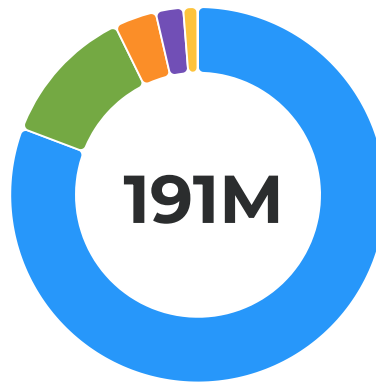
GENERAL FUND	\$147,393,935	80.01%
COUNTY ROAD FUND	\$22,915,611	12.44%
ENVIRONMENTAL LANDFILL FUND	\$6,945,993	3.77%
ROAD MACHINERY FUND	\$4,551,227	2.47%
DEBT SERVICE FUND	\$2,323,845	1.26%
WATER FUND	\$82,000	0.04%

Revenues by Fund

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
GENERAL FUND	\$140,730,342	\$143,005,937	\$147,393,935	\$147,393,935	\$6,663,593
COUNTY ROAD FUND	\$20,619,060	\$21,998,045	\$22,750,611	\$22,915,611	\$2,296,551
DEBT SERVICE FUND	\$2,252,378	\$2,329,755	\$2,329,755	\$2,323,845	\$71,467
ROAD MACHINERY FUND	\$3,812,170	\$3,871,900	\$3,997,378	\$4,551,227	\$739,057
ENVIRONMENTAL LANDFILL FUND	\$6,843,540	\$6,945,993	\$6,945,993	\$6,945,993	\$102,453
WATER FUND	\$80,000	\$82,000	\$82,000	\$82,000	\$2,000
Total Revenues	\$174,337,490	\$178,233,630	\$183,499,672	\$184,212,611	\$9,875,121

Expenditures by Fund

FY26 Expenditures by Fund



GENERAL FUND	\$154,393,935	80.74%
COUNTY ROAD FUND	\$22,915,611	11.98%
ENVIRONMENTAL LANDFILL FUND	\$6,945,993	3.63%
ROAD MACHINERY FUND	\$4,551,227	2.38%
DEBT SERVICE FUND	\$2,323,845	1.22%
WATER FUND	\$82,000	0.04%

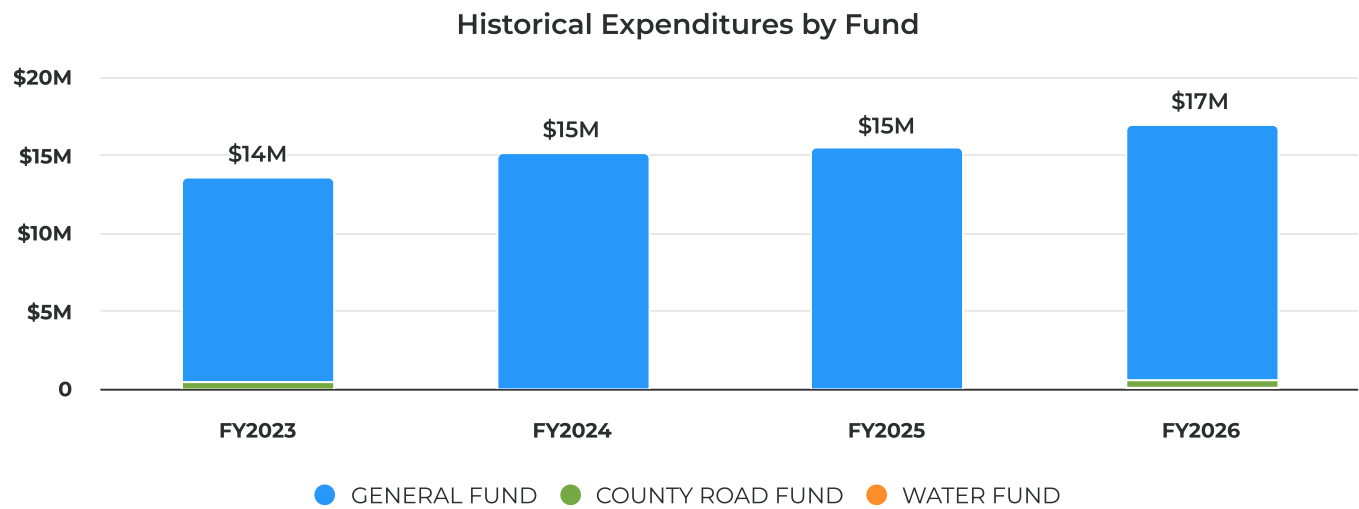
Expenditures by Fund

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
GENERAL FUND	\$147,628,094	\$157,161,696	\$154,393,935	\$154,393,935	\$6,765,841
COUNTY ROAD FUND	\$20,619,060	\$22,739,216	\$22,750,611	\$22,915,611	\$2,296,551
DEBT SERVICE FUND	\$2,252,378	\$2,329,755	\$2,329,755	\$2,323,845	\$71,467
ROAD MACHINERY FUND	\$3,812,170	\$6,678,198	\$3,997,378	\$4,551,227	\$739,057
ENVIRONMENTAL LANDFILL FUND	\$6,843,540	\$6,963,825	\$6,945,993	\$6,945,993	\$102,453
WATER FUND	\$93,740	\$86,585	\$85,438	\$82,000	-\$11,740
Total Expenditures	\$181,248,982	\$195,959,275	\$190,503,110	\$191,212,611	\$9,963,629

Fund Transfers

This section gives a broad outline of the anticipated transfer of funds between the General Fund and other funds. Funds are transferred from the General Fund to the County Road and Road Machinery Fund to cover operating costs throughout the year, or to set funds aside for future needs of the Highway Department. The General Fund is also used to support the costs of Debt Service.

Transfers Out by Fund



In FY2026, total fund transfers out of reserves are anticipated to increase to \$16.9 million, representing a 9.79% rise from the 2025 Adopted Budget. The General Fund remained the largest category, accounting for \$16.3 million or 96.56% of the total, which is a 6.01% increase of \$926,827 compared to FY2025.

Notably, the County Road Fund, which had no allocations in FY2025, has budgeted transfers out of \$515,000 in FY2026, making up 3.04% of the total fund transfers.

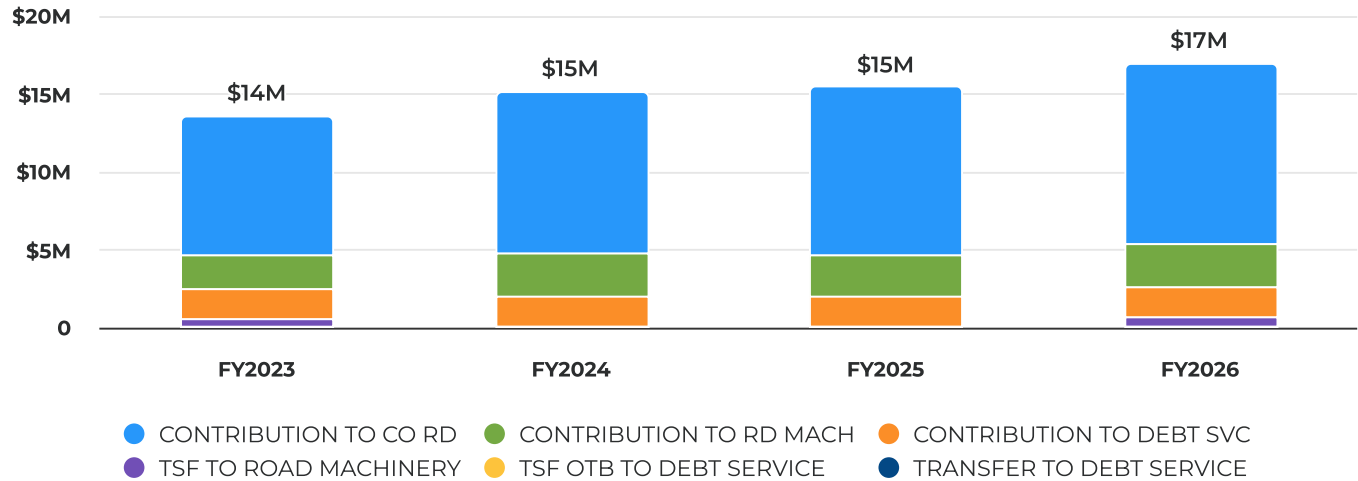
Overall, the General Fund continues to dominate fund transfers, but the introduction of allocations from the County Road Fund and Water Fund marks a diversification in the distribution of funds in FY2026.

Transfers Out by Fund

Category	FY 2024 Actual	2025 Year-to Date	FY 2026 Adopted	2025 Actual to 2026 Budget
GENERAL FUND	\$15,166,409	\$15,422,990	\$16,349,817	\$926,827
COUNTY ROAD FUND	-	-	\$515,000	\$515,000
WATER FUND	-	-	\$68,090	\$68,090
Total Expenditures	\$15,166,409	\$15,422,990	\$16,932,907	\$1,509,917

Transfers Received by Departments

Historical Expenditures by Object



Transfers Received By Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
TSF TO ROAD MACHINERY		-	-	\$350,000	\$515,000	\$515,000
CONTRIBUTION TO CO RD		\$10,785,785	\$11,476,524	\$11,538,351	\$11,538,351	\$752,566
CONTRIBUTION TO RD MACH		\$2,597,670	\$5,406,111	\$2,375,478	\$2,764,327	\$166,657
CONTRIBUTION TO DEBT SVC		\$1,979,535	\$1,997,139	\$1,997,139	\$1,997,139	\$17,604
TRANSFER TO DEBT SERVICE		-	\$74,000	\$74,000	\$68,090	\$68,090
TSF OTB TO DEBT SERVICE		\$60,000	\$50,000	\$50,000	\$50,000	-\$10,000
Total Expenditures		\$15,422,990	\$19,003,774	\$16,384,968	\$16,932,907	\$1,509,917

Madison County Tax Levy

2026 Madison County Tax Levy: \$49,785,000

The Madison County Property Tax levy reflects a 3.1% increase over the 2025 levy and is within the mandated New York State Property Tax Cap. Municipal governments such as Madison County face increasing pressure to maintain the state-enacted property tax cap which has been in place since 2012. Madison County is pleased to announce that it once again achieves the provision of state-mandated and County Supervisor-directed programs and services while remaining within the confines of the tax cap. In 2026, the overall county average property tax rate increases \$0.30 per \$1000 of taxable value.

The average Madison County home with a taxable value of \$100,000 calculates to an annual tax levy of \$1,129.30.

County real property taxes are levied annually, no later than December 31 of each year for the following fiscal year, and become a tax lien on January 1.

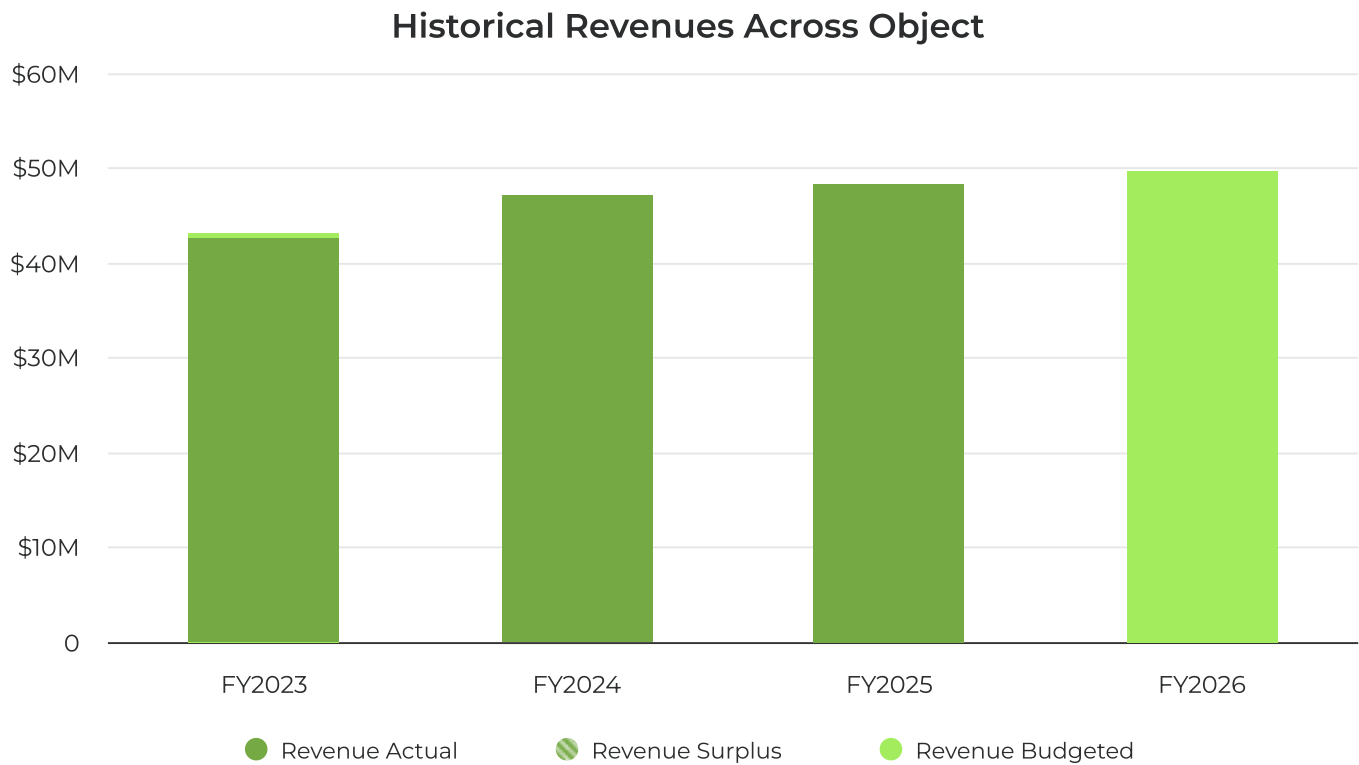
Taxes are collected by the town tax collectors during the period January 1 to the expiration of their warrant, which is generally April 30. No later than May 10, the delinquent taxes are returned by the tax collectors to the County Treasurer for the enforcement of the collection of the delinquent tax. Taxes for County purposes are levied together with taxes for town and special district purposes as a single tax bill. The towns and special districts receive the full amount of their levies annually out of the first amounts collected on the combined tax bill. The collection of County taxes levied on properties within the City of Oneida is enforced by the City, and the County receives the full amount of such taxes from the City within the year of the levy.

2026 and 2026 Madison County Tax Rate Comparison

	Tax Rate Per \$1,000	Tax Rate Per \$1,000	
	of Taxable Value	of Taxable Value	Increase/ (Decrease)
City/Town/Village	2025	2026	
Oneida	\$10.788956	\$9.967924	(\$0.821032)
Brookfield	10.856489	11.116162	0.259673
Cazenovia	9.785903	10.745443	0.959540
Cazenovia Village	10.788832	11.795240	1.006408
DeRuyter	12.661274	13.021424	0.360150
DeRuyter Village	12.664450	13.025080	0.360630
Eaton	8.684933	9.343821	0.658888
Morrisville Village	9.575089	10.256730	0.681641
Hamilton Village	9.575070	10.256721	0.681651
Fenner	10.856153	11.115925	0.259772
Georgetown	8.684922	9.343821	0.658899
Hamilton	8.938257	8.425189	(0.513068)
Hamilton Village	8.938239	8.425171	(0.513068)
Earlville Village	8.940615	8.427456	(0.513159)
Lebanon	9.575088	10.256730	0.681642
Canastota Village	11.274347	11.243800	(0.030547)
Wampsville Village	11.266490	11.235369	(0.031121)
Lenox	10.228257	10.235785	0.007528
Lincoln	10.856984	10.746249	(0.110735)
Madison	12.807755	12.869200	0.061445
Madison Village	12.807260	12.868736	0.061476
Hamilton Village	14.119945	14.126036	0.006091

Nelson	10.856426	11.116065	0.259639
Smithfield	10.858144	11.117646	0.259502
Munnsville Village	12.947895	12.023728	(0.924167)
Stockbridge	11.725673	10.936044	(0.789629)
Chittenango Village	11.039353	11.914384	0.875031
Sullivan	10.006579	10.844400	0.837821
Tax Rate on Full Value	\$7.660071	\$7.077144	(\$0.582927)
Amount Apportioned	\$48,290,000.0 0	\$49,785,000.00	\$1,495,000.00
Omitted Taxes	0.00	0.00	0.00
Tax Levy	\$48,290,000.0 0	\$49,785,000.00	\$1,495,000.00
Taxable Value	\$4,392,519,87 8.00	\$4,408,209,489.00	\$15,689,611.00
Full Value	\$6,304,119,431. 00	\$7,034,617,614.00	\$730,498,183.00

Revenue Summary



Real Property Taxes increased by \$1.5 million for FY2026. The total budgeted revenue for Madison County Property Tax in 2026 is \$49.8 million, representing a 3.1% increase from the previous year's total of \$48.3 million.

Revenues by Object

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
REAL PROPERTY TAXES	\$48,290,000	\$49,770,000	\$49,785,000	\$49,785,000	\$1,495,000
Total Revenues	\$48,290,000	\$49,770,000	\$49,785,000	\$49,785,000	\$1,495,000

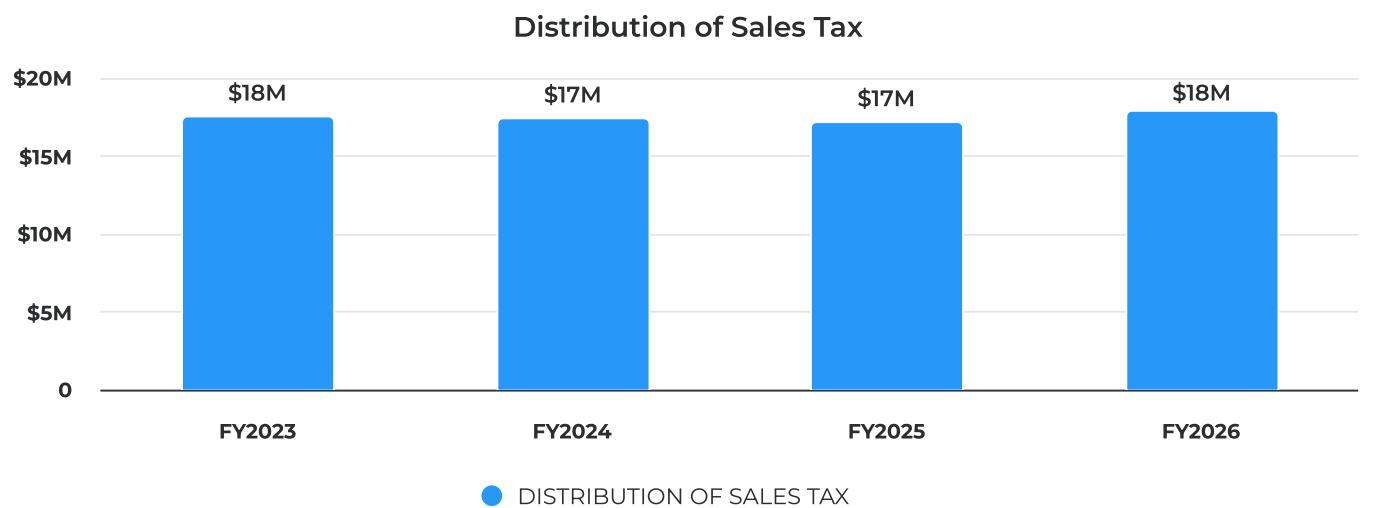
Sales Tax

The County of Madison receives 4% local sales and use tax on all collections in the County. For sales and use tax imposed inside the City of Oneida, the County receives its 2% share from the State of New York. For sales and use tax imposed outside the City of Oneida, the County receives 4% local sales and use tax and shares a portion of this gross sales tax with towns and villages within the County. The towns' and villages' share is distributed to each municipality based on the percentage each contributes toward the annual County tax levy.

Nine villages and three towns have opted to receive their sales tax distribution as a direct payment and can use the sales tax revenue for any purpose. The other one village and 12 townships, by State statute, must first have their sales tax distribution used to reduce their respective County taxes based on the percentage each contributes to the annual County tax levy. Any sales tax surplus at the end of the year is used to reduce the ensuing year's town tax rates.

At \$44 million dollars, sales tax is the second-largest source of revenue for the County. The 2026 Adopted Budget reflects an anticipated \$3 million increase in sales tax revenue. This net increase in sales tax revenue is only \$2.2 million, however, due to the sharing arrangement with the towns and villages.

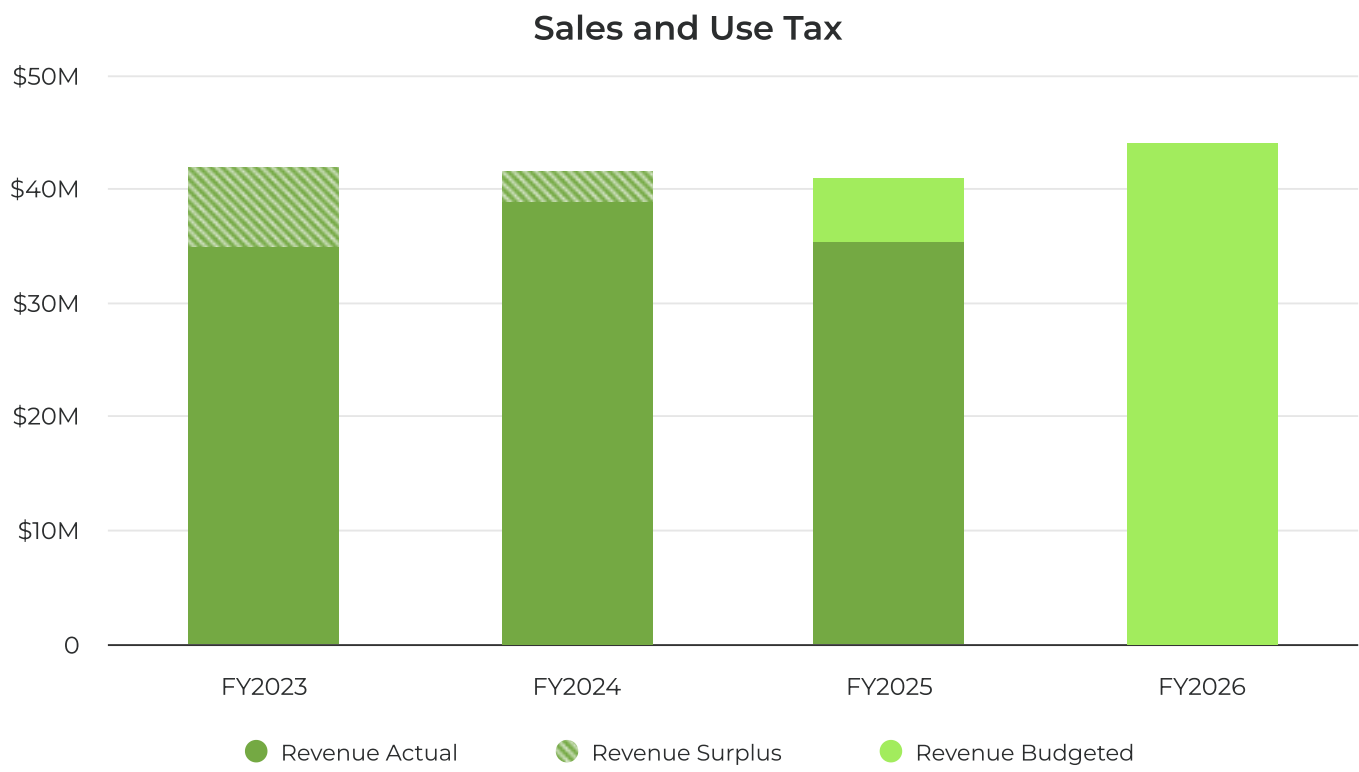
Distribution of Sales Tax



Expenditures by Object

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
DISTRIBUTION OF SALES TAX		\$17,175,000	\$18,435,000	\$18,435,000	\$17,926,151	\$751,151
Total Expenditures		\$17,175,000	\$18,435,000	\$18,435,000	\$17,926,151	\$751,151

Revenue Summary



Revenues by Object

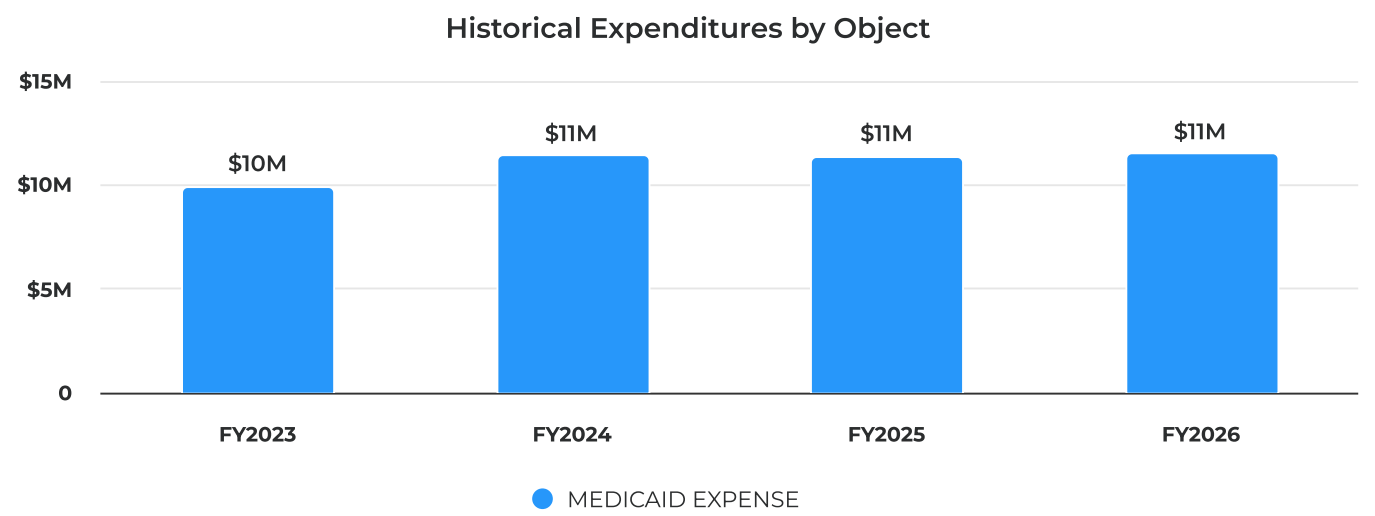
Revenues by Object

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
SALES & USE TAX	\$41,000,000	\$44,000,000	\$44,000,000	\$44,000,000	\$3,000,000
Total Revenues	\$41,000,000	\$44,000,000	\$44,000,000	\$44,000,000	\$3,000,000

Medicaid

In FY2026, the total Medicaid expenditures are anticipated to increase to \$11.5 million, representing a 1.13% rise from the previous year's total of \$11.3 million. **The New York State mandated support for Medicaid costs represent roughly 23% of the Madison County tax levy.**

Expenditures by Object



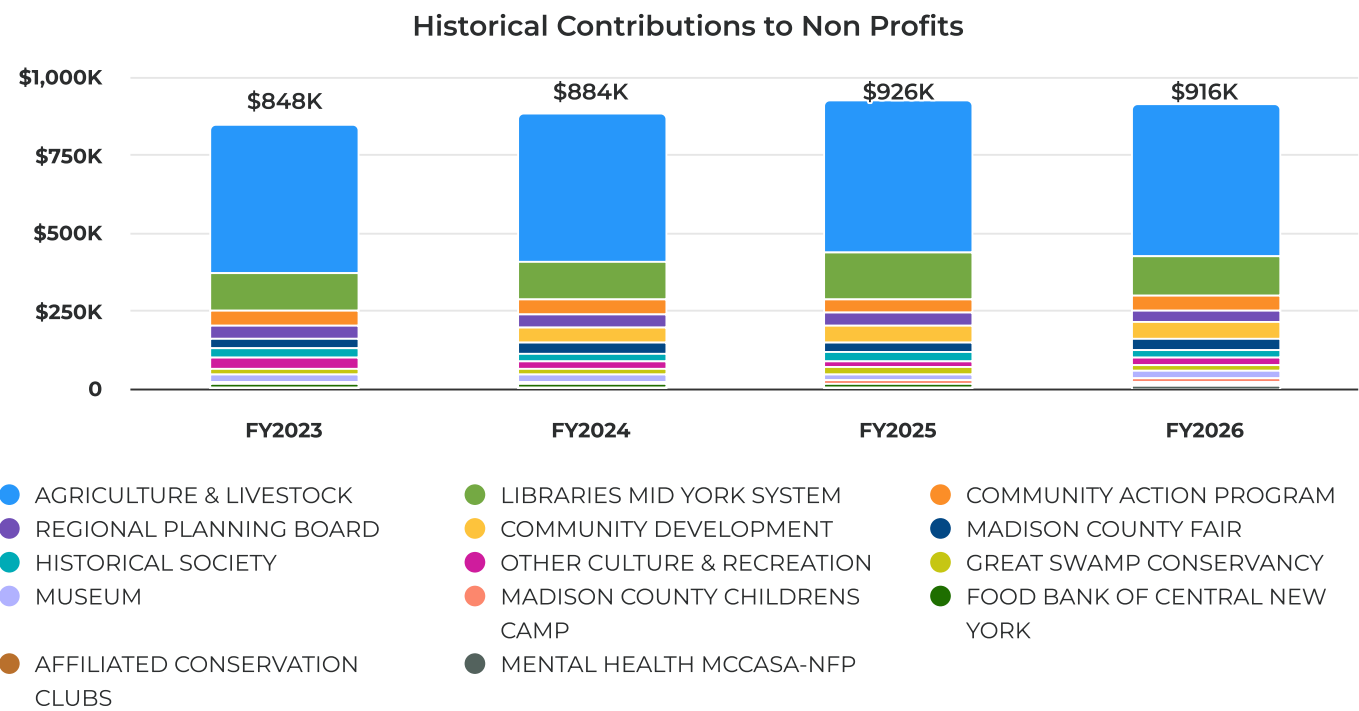
Expenditures by Object

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
MEDICAID EXPENSE	\$11,347,824	\$11,475,984	\$11,475,984	\$11,475,984	\$128,160
Total Expenditures	\$11,347,824	\$11,475,984	\$11,475,984	\$11,475,984	\$128,160

Contributions to Non Profits

Madison County is proud of their investment in local non-profit agencies that enhance the quality of life for county residents. For 2026, the Adopted Budget provides 2025-level funding amounts for nonprofits.

Non Profit Contributions



In FY2026, total contributions to non-profits slightly decreased by 1.08% to \$915,534 compared to the previous year. The largest category, Cornell Cooperative Extension, remained steady at \$489,921, representing 53.51% of the total with no change in funding.

The Libraries Mid York System saw a notable decrease of \$20,000, or 13.54%, dropping to \$127,682 and reducing its share of total contributions to 13.95%. This is largely due to a one-time request in 2025 that was not renewed in the 2026 Adopted Budget. Other top categories, including Community Development, Community Action Program, Regional Planning Board, Madison County Fair, Historical Society, Great Swamp Conservancy, Other Culture & Recreation, and Museum, maintained their previous funding levels with no changes.

Overall, the FY2026 budget reflects stability in most categories with a significant reduction in support for the Libraries Mid York System contributing to the slight overall decrease in total contributions.

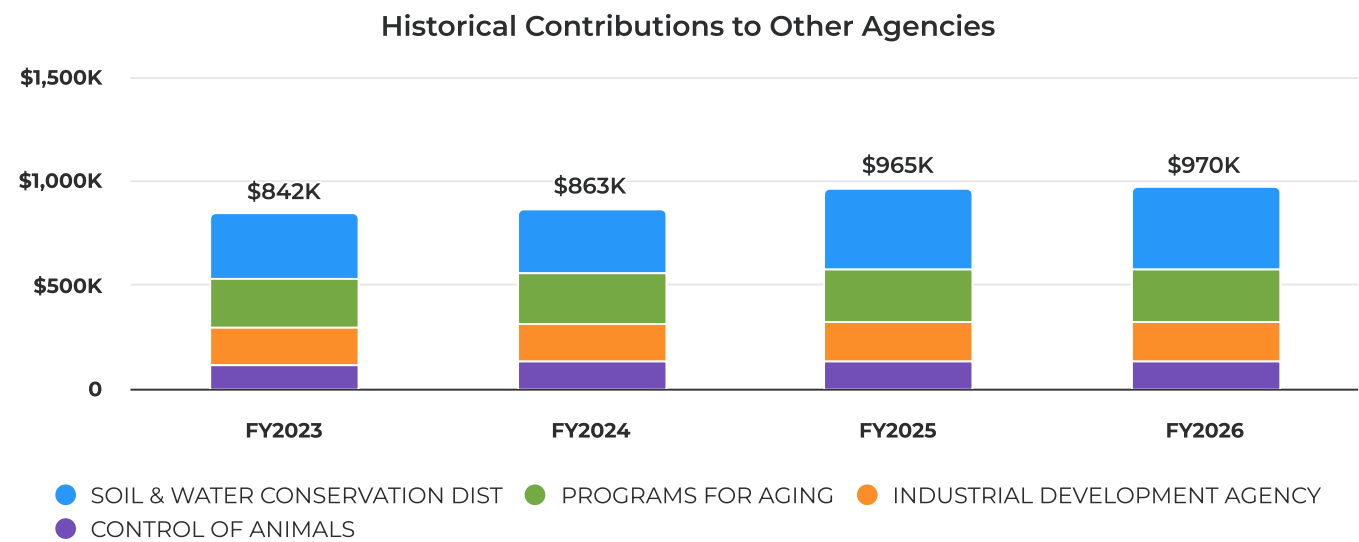
Expenditures by Department

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
COMMUNITY DEVELOPMENT	\$50 , 000	\$51 , 500	\$53 , 045	\$51 , 500	\$51 , 500	-
COMMUNITY ACTION PROGRAM	\$45 , 964	\$45 , 964	\$50 , 000	\$45 , 964	\$45 , 964	-

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
FOOD BANK OF CENTRAL NEW YORK	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	-
GREAT SWAMP CONSERVANCY	\$21,000	\$21,630	\$21,630	\$21,630	\$21,630	-
LIBRARIES MID YORK SYSTEM	\$123,964	\$147,682	\$131,513	\$127,682	\$127,682	-\$20,000
MUSEUM	\$21,000	\$21,000	\$25,000	\$21,000	\$21,000	-
HISTORICAL SOCIETY	\$25,750	\$26,523	\$27,000	\$26,523	\$26,523	-
MADISON COUNTY FAIR	\$35,000	\$35,000	\$50,000	\$35,000	\$35,000	-
OTHER CULTURE & RECREATION	\$21,000	\$21,630	\$50,000	\$21,630	\$21,630	-
MADISON COUNTY CHILDRENS CAMP	\$10,500	\$10,815	\$15,000	\$10,815	\$10,815	-
REGIONAL PLANNING BOARD	\$40,264	\$40,264	\$40,264	\$40,264	\$40,264	-
AFFILIATED CONSERVATION CLUBS	\$3,500	\$3,605	\$4,000	\$3,605	\$3,605	-
AGRICULTURE & LIVESTOCK	\$475,652	\$489,921	\$557,764	\$489,921	\$489,921	-
MENTAL HEALTH MCCASA- NFP	-	-	\$10,000	\$10,000	\$10,000	-
Total Expenditures	\$883,594	\$925,534	\$1,045,216	\$915,534	\$915,534	-\$10,000

Contributions to Other Agencies

Contributions to Other Agencies



The total Contributions to Other Agencies for FY2026 is \$969,922, reflecting a slight increase of 0.49% from the previous year's total of \$965,207. The largest category remains the Soil & Water Conservation District, holding 40.43% of the total budget at \$392,092, with no change in funding from the prior year.

Programs for Aging saw an increase to \$255,195, representing 26.31% of the total and a growth of \$4,715 or 1.88% compared to the previous year. The Industrial Development Agency's allocation remains steady at \$191,250, accounting for 19.72% of the total, with no change in funding. Similarly, the Control of Animals category holds 13.55% of the budget at \$131,385, also unchanged from the prior year.

Overall, the FY2026 budget shows stability in the largest categories, with the only increase occurring in Programs for Aging, while the total budget experiences a modest rise of less than 1% from FY2025.

Contributions to Other Agencies

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
CONTROL OF ANIMALS	\$127,558	\$131,385	\$149,778	\$131,385	\$131,385	-
INDUSTRIAL DEVELOPMENT AGENCY	\$185,680	\$191,250	\$198,900	\$191,250	\$191,250	-
PROGRAMS FOR AGING	\$238,045	\$250,480	\$255,195	\$255,195	\$255,195	\$4,715
SOIL & WATER CONSERVATION DIST	\$312,118	\$392,092	\$400,000	\$392,092	\$392,092	-
Total Expenditures	\$863,401	\$965,207	\$1,003,873	\$969,922	\$969,922	\$4,715

Debt Overview Summary



Debt By Type

Bonds

The County borrows funds on a long-term basis for the purpose of financing acquisition of equipment and construction of buildings and improvements. This policy enables the cost of capital assets to be borne by the present and future taxpayers receiving the benefit of the capital assets. These bonds consist of the following:

<u>Description</u>	<u>Date of Issue</u>	<u>Maturity Date</u>	<u>Interest Rate</u>
Courthouse Renovation Bond	2021	2045	2.125%
Highway Facility Bond	2021	2045	2.125%
HVAC Improvements Bond	2021	2045	2.125%
Water Pipeline Bond	2017	2036	2.00-3.125%
Landfill Expansion Bond	2017	2036	2.00-3.125%
Clockville Water District Bond	2025	2061	4.375%

Installment Purchase Debt

The County has two (2) Energy Performance Contract Lease Purchase Agreements that were issued to finance energy-related improvements.

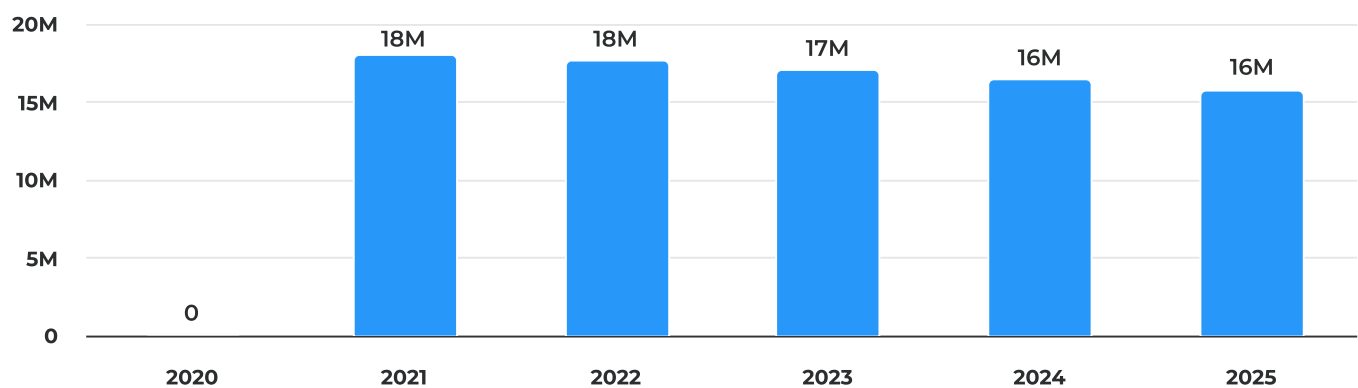
<u>Description</u>	<u>Date of Issue</u>	<u>Maturity Date</u>	<u>Interest Rate</u>
Energy Efficiency Agreement #1	2016	2033	2.98%
Energy Efficiency Agreement #2	2016	2026	3.25%

Environmental Facilities Corporation Loan

The County received interest-free financing from the New York State Environmental Facilities Corporation (EFC) in the amount of \$3,310,000 to finance a Sewer Pipeline Project in the Enterprise Landfill Fund. In 2018, the loan was converted into a long-term obligation at the completion of the project. Maturity Date for this loan is in 2048.

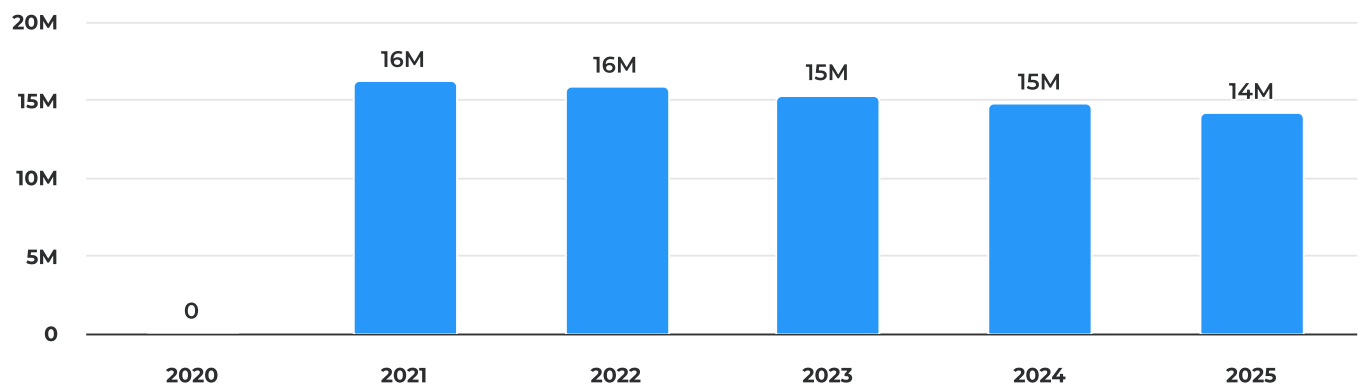
Fund Name	FY2023	FY2024	FY2025 YE Projection
Courthouse Renovation Bond	\$17,020,000.00	\$16,398,000.00	\$15,763,000.00
Highway Facility Bond	\$15,263,000.00	\$14,706,000.00	\$14,138,000.00
HVAC Improvements Bond	\$2,497,000.00	\$2,406,000.00	\$2,314,000.00
Water Pipeline Bond	\$975,000.00	\$915,000.00	\$850,000.00
Energy Efficiency Lease Purchase	\$1,477,138.30	\$1,326,391.78	\$1,164,823.65
Landfill Expansion Bond	\$3,095,000.00	\$2,900,000.00	\$2,700,000.00
Sewer Pipeline NYS Env. Loan	\$2,725,000.00	\$2,616,000.00	\$2,507,000.00
Total Debt	\$43,052,138.30	\$41,267,391.78	\$39,436,823.65

Courthouse Renovation Bond



Fund Name	FY2023	FY2024	FY2025 YE Projection
Courthouse Renovation Bond	\$17,020,000.00	\$16,398,000.00	\$15,763,000.00
Total Debt	\$17,020,000.00	\$16,398,000.00	\$15,763,000.00

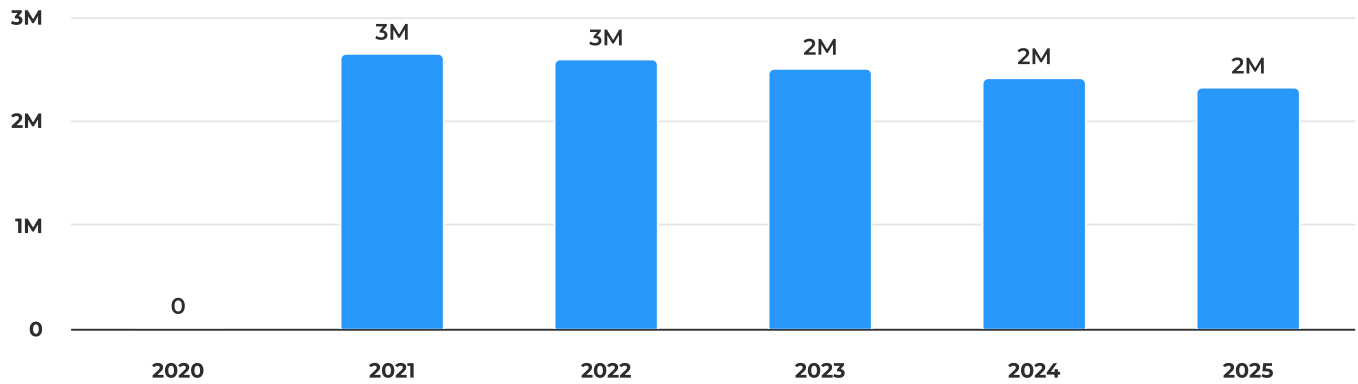
Highway Facility Bond



Fund Name	FY2023	FY2024	FY2025 YE Projection
Highway Facility Bond	\$15,263,000.00	\$14,706,000.00	\$14,138,000.00

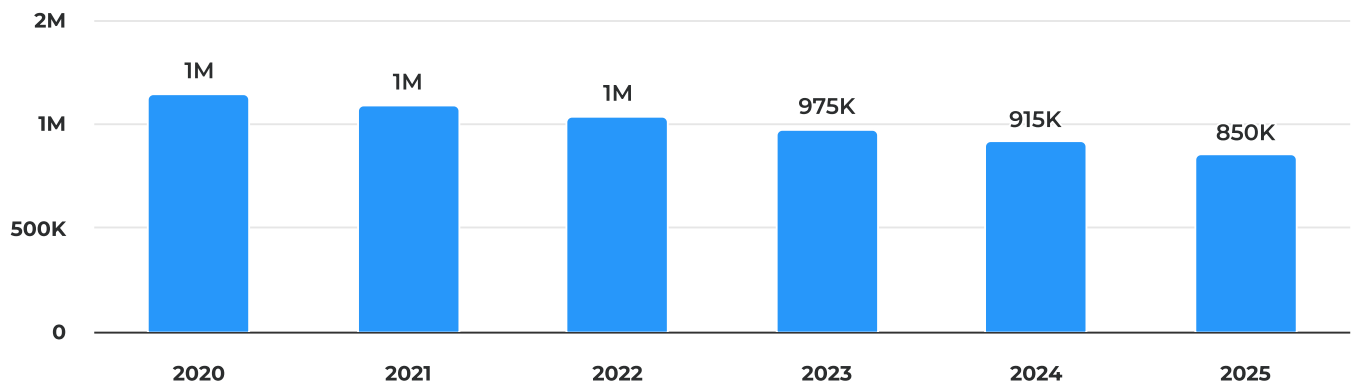
Fund Name	FY2023	FY2024	FY2025 YE Projection
Total Debt	\$15,263,000.00	\$14,706,000.00	\$14,138,000.00

HVAC Improvements Bond



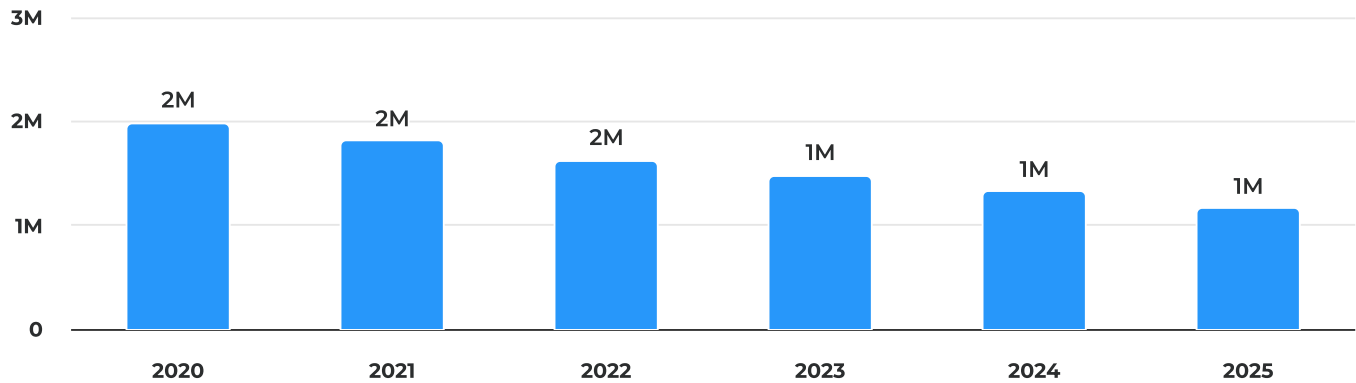
Fund Name	FY2023	FY2024	FY2025 YE Projection
HVAC Improvements Bond	\$2,497,000.00	\$2,406,000.00	\$2,314,000.00
Total Debt	\$2,497,000.00	\$2,406,000.00	\$2,314,000.00

Water Pipeline Bond



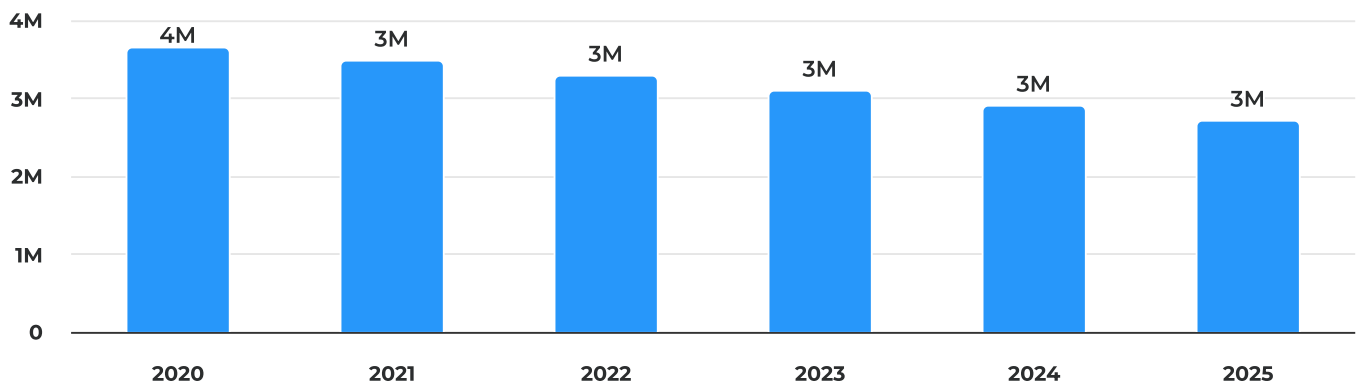
Fund Name	FY2023	FY2024	FY2025 YE Projection
Water Pipeline Bond	\$975,000.00	\$915,000.00	\$850,000.00
Total Debt	\$975,000.00	\$915,000.00	\$850,000.00

Energy Efficiency Lease Purchase



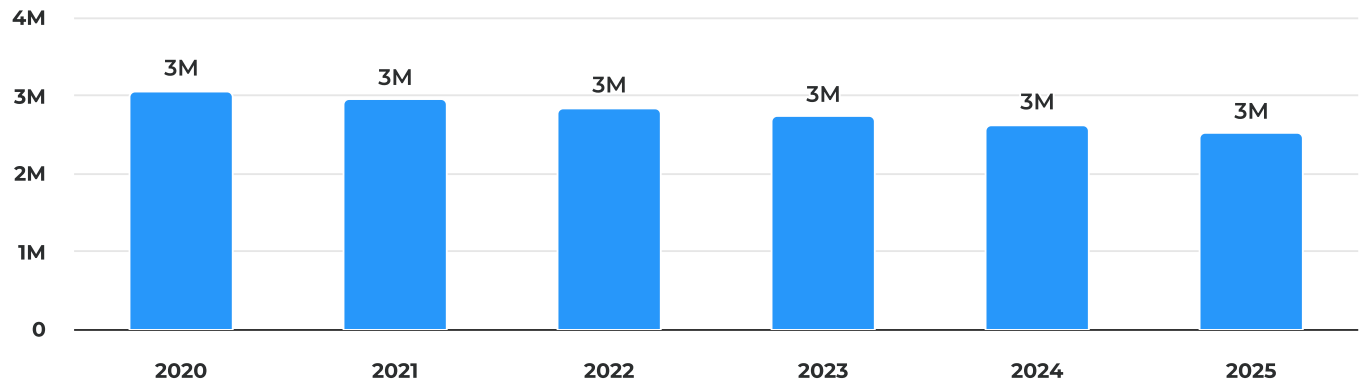
Fund Name	FY2023	FY2024	FY2025 YE Projection
Energy Efficiency Lease Purchase	\$1,477,138.30	\$1,326,391.78	\$1,164,823.65
Total Debt	\$1,477,138.30	\$1,326,391.78	\$1,164,823.65

Landfill Expansion Bond



Fund Name	FY2023	FY2024	FY2025 YE Projection
Landfill Expansion Bond	\$3,095,000.00	\$2,900,000.00	\$2,700,000.00
Total Debt	\$3,095,000.00	\$2,900,000.00	\$2,700,000.00

Sewer Pipeline Bond

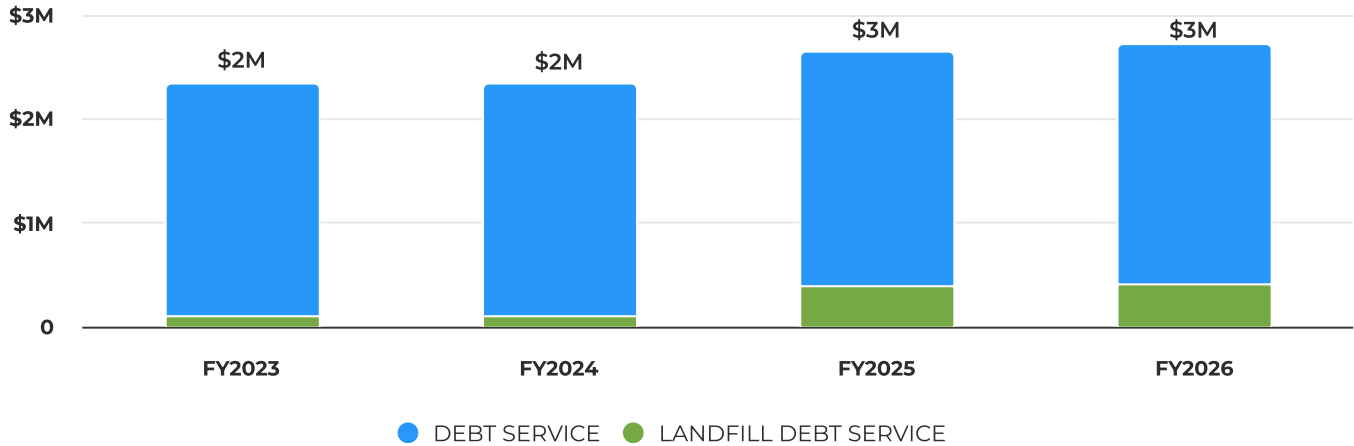


Fund Name	FY2023	FY2024	FY2025 YE Projection
Sewer Pipeline NYS Env. Loan	\$2,725,000.00	\$2,616,000.00	\$2,507,000.00
Total Debt	\$2,725,000.00	\$2,616,000.00	\$2,507,000.00

Debt Service

Expenditures for Debt Service

Historical Expenditures for Debt Service

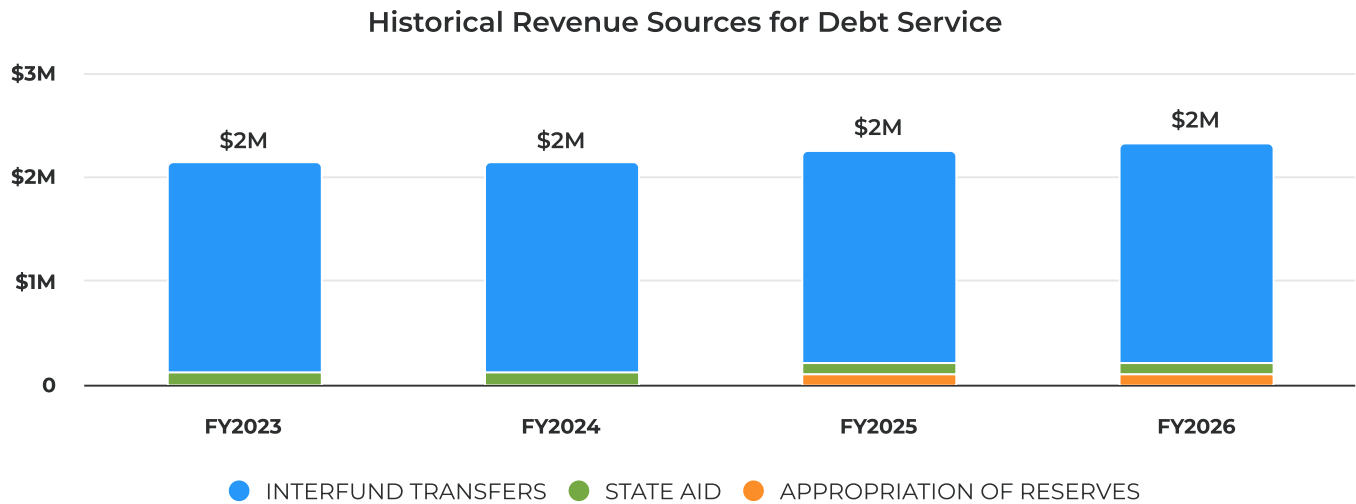


Expenditures for Debt Service

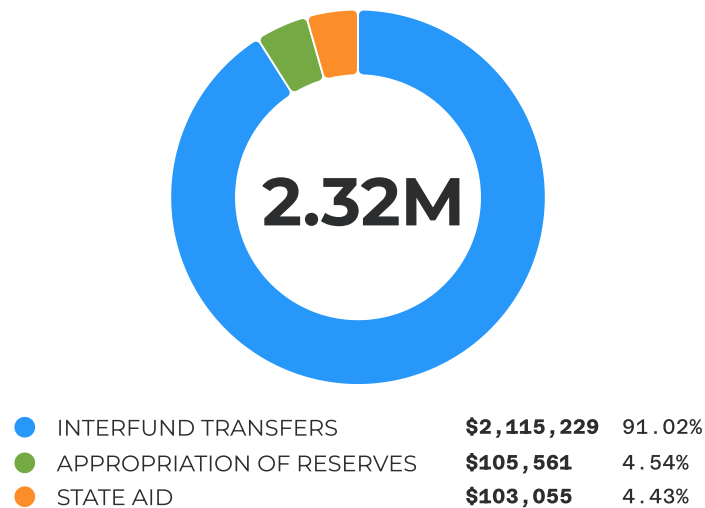
Category	ERP Code	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2025 Adopted vs 2026 Tentative
LANDFILL DEBT SERVICE		\$395,000	\$394,032	\$397,882	\$397,882	\$3,850
PRINCIPAL-LF EXPANSION	EE817980-565010	\$195,000	\$200,000	\$210,000	\$210,000	\$10,000
PRINCIPAL-SEWER LINE	EE817980-565020	\$109,000	\$109,000	\$109,000	\$109,000	-
INTEREST-LF EXPANSION	EE817980-575010	\$91,000	\$85,032	\$78,882	\$78,882	-\$6,150
DEBT SERVICE		\$2,243,612	\$2,252,378	\$2,329,755	\$2,329,755	\$77,377
PRINCIPAL-WATER PIPELINE	V970090-565030	\$60,000	\$65,000	\$65,000	\$65,000	-
PRINCIPAL-COURTHOUSE	V970090-565040	\$622,000	\$635,000	\$646,000	\$646,000	\$11,000
PRIN-ENERGY EFFICIENCY #1	V970090-565050	\$136,539	\$146,309	\$156,534	\$156,534	\$10,225
PRINCIPAL-ENERGY EFFICIENCY #2	V970090-565060	\$14,209	\$15,261	\$16,369	\$16,369	\$1,108
PRINCIPAL-HIGHWAY GARAGE	V970090-565070	\$557,000	\$568,000	\$579,000	\$579,000	\$11,000
PRINCIPAL-HVAC	V970090-565080	\$91,000	\$92,000	\$95,000	\$95,000	\$3,000
PRINCIPAL-CLOCKVILLE WATER DST	V970090-565085	-	-	\$11,000	\$11,000	\$11,000
INTEREST-WATER PIPELINE	V970090-575030	\$28,688	\$26,813	\$24,863	\$24,863	-\$1,950
INTEREST-COURTHOUSE	V970090-575040	\$337,669	\$325,099	\$312,289	\$312,289	-\$12,810
INTEREST-ENERGY EFFICIENCY #1	V970090-575050	\$42,653	\$38,584	\$34,224	\$34,224	-\$4,360

Category	ERP Code	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2025 Adopted vs 2026 Tentative
INTEREST-ENERGY EFFICIENCY #2	V970090- 575060	\$1,490	\$1,028	\$532	\$532	-\$496
INTEREST-HIGHWAY GARAGE	V970090- 575070	\$302,822	\$291,572	\$280,102	\$280,102	-\$11,470
INTEREST-HVAC	V970090- 575080	\$49,542	\$47,712	\$45,842	\$45,842	-\$1,870
INTEREST-CLOCKVILLE WATER DIST	V970090- 575085	-	-	\$63,000	\$63,000	\$63,000
Total Expenditures		\$2,638,612	\$2,646,410	\$2,727,637	\$2,727,637	\$81,227

Revenue Sources for Debt Service



FY26 Revenues by Revenue Source



Revenue Sources for Debt Service

Category	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2025 Adopted vs 2026 Tentative
STATE AID	\$111,430	\$107,282	\$103,055	\$103,055	-\$4,227
SA COURT DEBT INTEREST	\$111,430	\$107,282	\$103,055	\$103,055	-\$4,227
INTERFUND TRANSFERS	\$2,026,621	\$2,039,535	\$2,121,139	\$2,121,139	\$81,604
TSF FROM GENERAL FUND	\$1,956,621	\$1,979,535	\$1,997,139	\$1,997,139	\$17,604
TSF FROM GENERAL OTB	\$70,000	\$60,000	\$50,000	\$50,000	-\$10,000
TRANSFER FROM WATER FUND	-	-	\$74,000	\$74,000	\$74,000
APPROPRIATION OF RESERVES	\$105,561	\$105,561	\$105,561	\$105,561	-
APPROP OF WATER PIPELINE RSVS	\$22,908	\$22,908	\$22,908	\$22,908	-
APPROP OF COURTHOUSE RESERVE	\$15,148	\$15,148	\$15,148	\$15,148	-

Category	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2025 Adopted vs 2026 Tentative
APPROP OF HWY FACILITY RESERVE	\$67,505	\$67,505	\$67,505	\$67,505	-
Total Revenues	\$2,243,612	\$2,252,378	\$2,329,755	\$2,329,755	\$77,377

County Departments



Department Summary

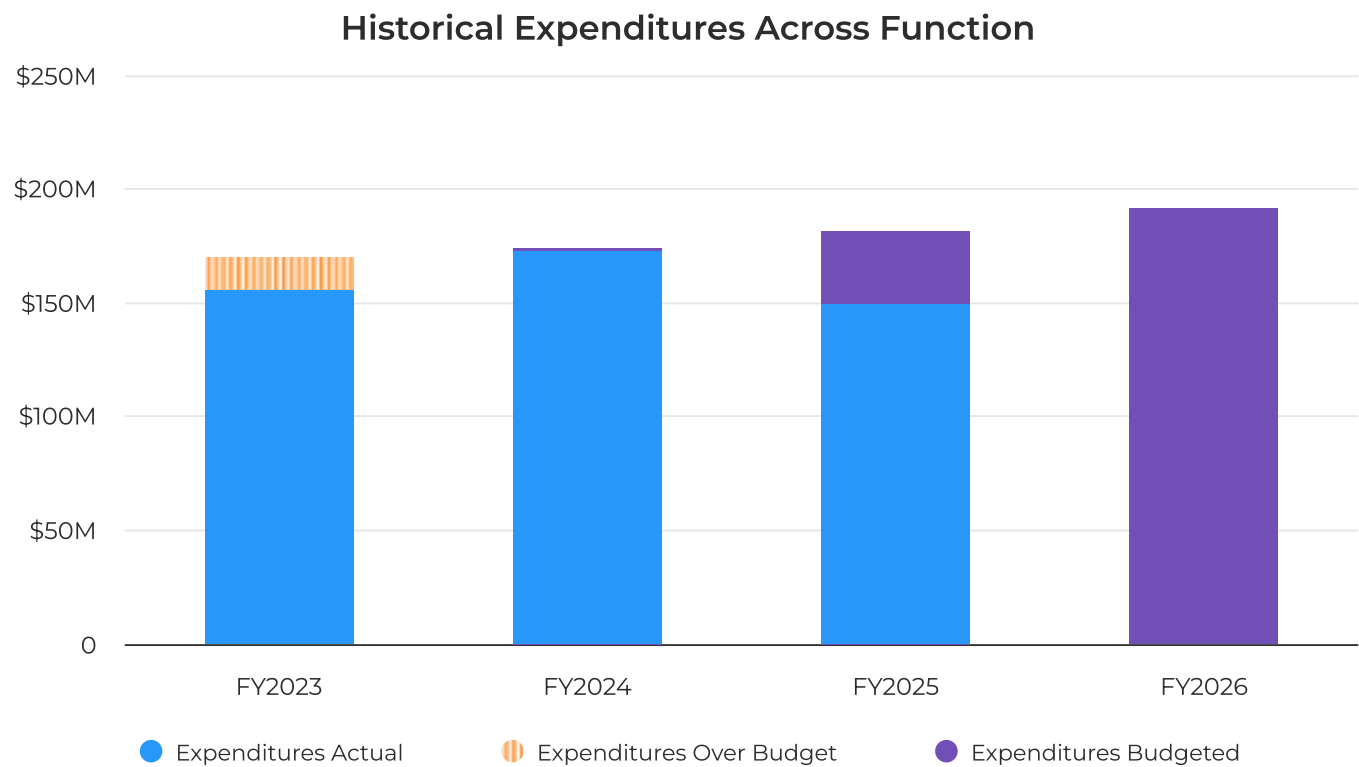
This section provides financial and budget information for each department of Madison County Government. Please note that the figures shown for prior and current years are based on the adopted budgets. The focus of this report is to compare the 2025 and 2026 Adopted Budgets.

Some items that are not technically departments are grouped together when they are similar in nature to provide clarity to the budget. These items include Budget Officer, Insurance, Debt Service, Fringe Benefits, Other Agencies and Nonprofit Support.

Each section is generally organized as follows:

1. Department Summary-Describes the department services and activities. Relevant information regarding large changes to the budget, shifts in services, or planned Capital purchases or improvements are described here.
2. Expenditures Summary-An overview of general expenditures for the department comparing budgeted to actual over a period of time.
3. Expenditures by Type- Groups costs of each department by type. These types include Personal Services, Equipment, Contractual Expenses, Debt, Fringe Benefits and Inter-fund Transfers
4. Expenditures by Department-Provides expenditure information by each sub-department in detail.
5. Revenues Summary-An overview of general revenue for the department comparing budgeted to actual over a period of time.
6. Revenues by Revenue Source-Groups the funding for the department by classification such as Federal Aid, State Aid, Departmental Income, etc.
7. Revenue by Department-Provides revenue information by each sub-department in detail.

Expenditure Summary

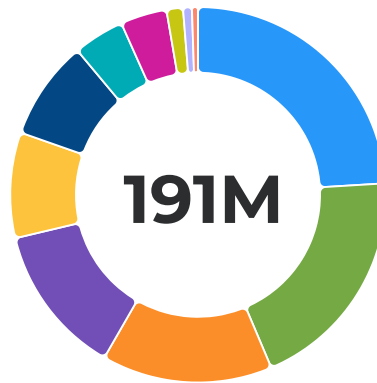


The Department Summary for FY2026 shows a budgeted expenditure of \$191.2 million, representing a 5.5% increase from the FY2025 budgeted amount of \$181.2 million. This continues the upward trend in budgeted expenditures, following the 4.23% increase observed from the prior period to FY2025.

Comparing actual expenditures to budgeted amounts in FY2025, actual spending was \$149 million as of 11/20/2025. This amounted to 82.19% of the budgeted \$181.2 million. The FY2026 budget anticipates further growth in expenditures, increasing the budgeted amount by \$10 million from FY2025.

Expenditures by Function

FY26 Expenditures by Function



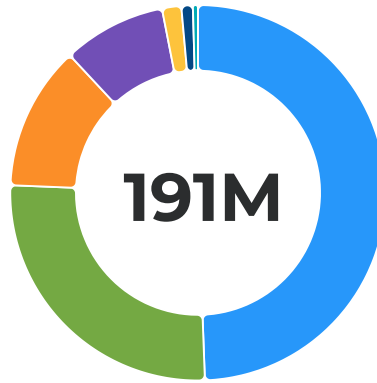
GENERAL GOVERNMENT	\$45,946,599	24.03%
ECONOMIC ASSISTANCE	\$37,464,382	19.59%
TRANSPORTATION	\$28,101,838	14.70%
PUBLIC SAFETY	\$24,776,690	12.96%
HEALTH	\$17,384,973	9.09%
TRANSFERS	\$16,349,817	8.55%
HOME & COMMUNITY SERVICES	\$8,396,697	4.39%
EDUCATION	\$7,629,816	3.99%
DEBT SERVICE	\$2,721,727	1.42%
EMPLOYEE BENEFITS	\$1,460,172	0.76%
CULTURE & RECREATION	\$979,900	0.51%

Expenditures by Function

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
GENERAL GOVERNMENT	\$43,428,457	\$46,211,283	\$46,455,448	\$45,946,599	\$2,518,142
EDUCATION	\$7,504,512	\$7,623,702	\$7,629,816	\$7,629,816	\$125,304
PUBLIC SAFETY	\$23,117,959	\$25,523,242	\$24,776,690	\$24,776,690	\$1,658,731
HEALTH	\$16,363,860	\$17,825,915	\$17,384,973	\$17,384,973	\$1,021,113
TRANSPORTATION	\$25,006,230	\$30,052,414	\$27,382,989	\$28,101,838	\$3,095,608
ECONOMIC ASSISTANCE	\$37,061,567	\$37,415,208	\$37,344,382	\$37,464,382	\$402,815
CULTURE & RECREATION	\$997,189	\$1,051,252	\$979,900	\$979,900	-\$17,289
HOME & COMMUNITY SERVICES	\$8,384,218	\$8,598,848	\$8,400,135	\$8,396,697	\$12,479
EMPLOYEE BENEFITS	\$1,315,590	-	\$1,460,172	\$1,460,172	\$144,582
DEBT SERVICE	\$2,646,410	\$2,727,637	\$2,727,637	\$2,721,727	\$75,317
TRANSFERS	\$15,422,990	\$18,929,774	\$15,960,968	\$16,349,817	\$926,827
Total Expenditures	\$181,248,982	\$195,959,275	\$190,503,110	\$191,212,611	\$9,963,629

Expenditures by Expense Type

FY26 Expenditures by Expense Type



● CONTRACTUAL EXPENSE	\$94,494,674	49.42%
● PERSONAL SERVICES	\$50,145,414	26.22%
● FRINGE BENEFITS	\$23,748,148	12.42%
● INTERFUND TRANSFERS	\$16,932,907	8.86%
● EQUIPMENT AND CAPITAL OUTLAY	\$3,169,741	1.66%
● DEBT PRINCIPAL	\$1,892,903	0.99%
● DEBT INTEREST	\$828,824	0.43%

Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PERSONAL SERVICES	\$47,643,666	\$51,673,510	\$50,145,414	\$50,145,414	\$2,501,748
EQUIPMENT AND CAPITAL OUTLAY	\$3,036,183	\$5,567,519	\$2,615,892	\$3,169,741	\$133,558
CONTRACTUAL EXPENSE	\$91,091,985	\$95,491,304	\$94,881,051	\$94,494,674	\$3,402,689
DEBT PRINCIPAL	\$1,850,570	\$1,887,903	\$1,887,903	\$1,892,903	\$42,333
DEBT INTEREST	\$864,080	\$839,734	\$839,734	\$828,824	-\$35,256
FRINGE BENEFITS	\$21,339,508	\$21,495,531	\$23,748,148	\$23,748,148	\$2,408,640
INTERFUND TRANSFERS	\$15,422,990	\$19,003,774	\$16,384,968	\$16,932,907	\$1,509,917
Total Expenditures	\$181,248,982	\$195,959,275	\$190,503,110	\$191,212,611	\$9,963,629

Expenditures by Department

Expenditures by Department

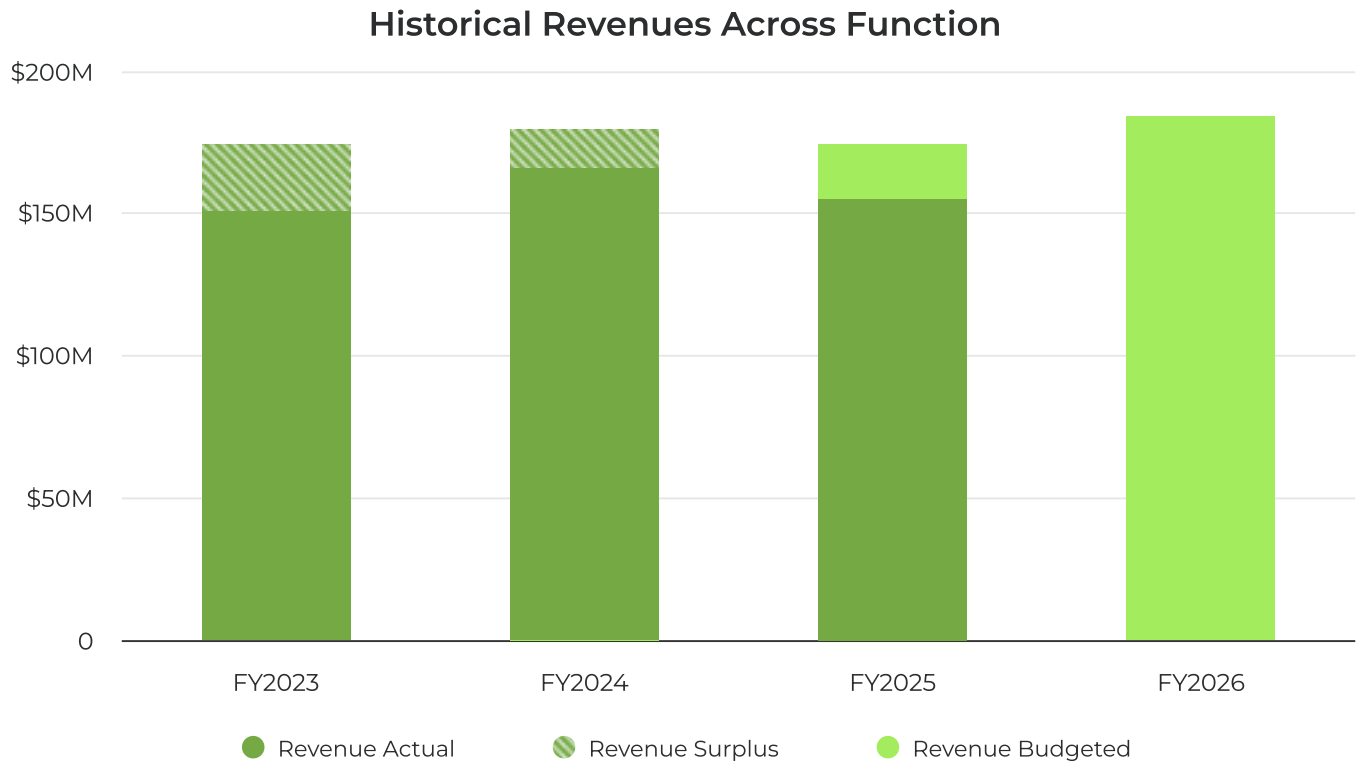
Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
LEGISLATIVE BOARD	\$1,287,994	\$949,879	\$968,050	\$968,050	-\$319,944
CLERK OF LEGISLATIVE BOARD	\$202,384	\$221,926	\$202,475	\$202,475	\$91
DISTRICT ATTORNEY	\$2,105,338	\$2,106,134	\$2,181,783	\$2,181,783	\$76,445
ASSIGNED COUNSEL PROGRAM-2021	\$2,624,268	\$2,515,462	\$2,525,230	\$2,525,230	-\$99,038
JUSTICE COURT FEES	\$2,000	\$2,000	\$2,000	\$2,000	-
MEDICAL EXAMINERS & CORONERS	\$350,373	\$340,256	\$285,146	\$285,146	-\$65,227
DIRECTOR OF FINANCE	\$1,940,164	\$2,427,289	\$2,459,505	\$2,459,505	\$519,341
COUNTY TREASURER	\$676,103	\$693,549	\$689,135	\$689,135	\$13,032
PURCHASING	\$347,770	-	-	-	-\$347,770
REAL PROPERTY	\$548,868	\$515,043	\$520,936	\$520,936	-\$27,932
TAX ADVERTISING & EXPENSE	\$9,900	\$11,325	\$11,825	\$11,825	\$1,925
COUNTY CLERK	\$1,902,139	\$2,080,473	\$2,074,298	\$2,074,298	\$172,159
COUNTY ATTORNEY	\$932,111	\$1,039,284	\$1,016,825	\$1,016,825	\$84,714
HUMAN RESOURCES	\$1,007,601	\$995,276	\$949,255	\$949,255	-\$58,346
BOARD OF ELECTIONS	\$1,013,367	\$1,066,351	\$1,066,863	\$1,066,863	\$53,496
RECORDS MANAGEMENT	\$142,526	\$146,565	\$148,895	\$148,895	\$6,369
PUBLIC INFORMATION & SERVICE	\$212,472	\$232,998	\$236,866	\$236,866	\$24,394
COUNTY BUILDINGS VETS MEMORIAL	\$114,500	\$99,300	\$84,300	\$84,300	-\$30,200
COUNTY FACILITIES	\$3,765,612	\$5,493,679	\$3,994,586	\$3,994,586	\$228,974
COUNTY BUILDINGS-HHS	\$129,200	\$139,500	\$94,500	\$94,500	-\$34,700
CENTRAL GARAGE	\$414,100	\$419,900	\$419,900	\$419,900	\$5,800
CENTRAL PRINT & SUPPLY & MAIL	\$121,757	\$150,665	\$121,770	\$121,770	\$13
INFORMATION TECHNOLOGY	\$2,806,851	\$3,085,730	\$2,811,267	\$2,811,267	\$4,416
MUNICIPAL ASSOCIATION DUES	\$10,128	\$10,433	\$10,433	\$10,433	\$305
LIABILITY & FLEET INSURANCE	\$1,512,146	-	\$1,802,611	\$1,802,611	\$290,465
SALES AND USE TAX	\$17,175,000	\$18,435,000	\$18,435,000	\$17,926,151	\$751,151
TRAFFIC DIVERSION PROGRAM	\$223,550	-	\$243,000	\$243,000	\$19,450
DISTRIB VLT/TRIBAL COMPACT MNY	\$335,560	\$368,713	\$368,713	\$368,713	\$33,153
GEN GOVERNMENT SUPPORT, OTHER	\$70,000	\$70,000	\$70,000	\$70,000	-
COMPLIANCE	\$190,175	\$199,861	\$192,072	\$192,072	\$1,897
CONTINGENT	\$1,254,500	\$2,000,000	\$2,065,000	\$2,065,000	\$810,500
COMMUNITY COLLEGE TUITION	\$2,400,000	\$2,500,000	\$2,500,000	\$2,500,000	\$100,000

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PRESCHOOL SPECIAL EDUCATION	\$4,416,296	\$4,389,205	\$4,414,034	\$4,414,034	-\$2,262
EARLY INTERVENTION PROGRAM	\$688,216	\$734,497	\$715,782	\$715,782	\$27,566
COMMUNICATIONS CENTER	\$1,684,757	\$1,782,470	\$1,824,825	\$1,824,825	\$140,068
COMMUNICATIONS E911	\$951,410	\$1,024,370	\$954,370	\$954,370	\$2,960
SHERIFF'S OFFICE	\$8,711,902	\$9,425,655	\$9,373,370	\$9,373,370	\$661,468
SHERIFF TRAFFIC SAFETY COORDINATOR	-	\$13,888	-	-	-
GRANT MULTIDISCIPLINARY TEAMS	\$118,973	\$321,301	\$130,000	\$130,000	\$11,027
OVS GRANT - SAFE HARBOR	-	\$120,151	-	-	-
SCHOOL RESOURCE OFFICERS	\$978,802	\$1,370,620	\$1,185,754	\$1,185,754	\$206,952
PROBATION	\$1,659,780	\$1,653,647	\$1,607,575	\$1,607,575	-\$52,205
SHERIFF CORRECTIONAL FACILITY	\$7,712,614	\$8,399,823	\$8,297,747	\$8,297,747	\$585,133
SPECIAL TRAFFIC PROG STOP DWI	\$239,300	\$241,300	\$239,300	\$239,300	-
OFFICE OF EMERGENCY MANAGEMENT	\$894,131	\$1,007,589	\$1,006,864	\$1,006,864	\$112,733
CAD SYSTEM FOR LAW ENFORCEMENT	\$5,000	-	\$5,000	\$5,000	-
CONTROL OF ANIMALS	\$131,385	\$149,778	\$131,385	\$131,385	-
PUBLIC SAFETY-AIR 1	\$5,000	\$5,000	\$5,000	\$5,000	-
NAVIGATION & SNOWMOBILE PATROL	\$24,905	\$7,650	\$15,500	\$15,500	-\$9,405
PUBLIC HEALTH ADMINISTRATION	\$1,112,897	\$1,145,182	\$1,206,671	\$1,206,671	\$93,774
PUBLIC HEALTH PREVENTIVE	\$1,018,408	\$1,252,254	\$1,100,969	\$1,100,969	\$82,561
PUBLIC HEALTH FED & ST GRANTS	\$61,259	\$75,026	\$76,158	\$76,158	\$14,899
PUBLIC HEALTH ENVIRONMENTAL	\$1,010,300	\$1,069,592	\$1,058,635	\$1,058,635	\$48,335
NARCOTICS ADDICTION CONTROL	\$80,000	-	-	-	-\$80,000
MH MCCASA	\$466,260	\$468,123	\$468,123	\$468,123	\$1,863
MH OCM BOCES	\$69,682	\$71,494	\$71,494	\$71,494	\$1,812
MH CLINIC PROGRAMS	\$4,913,529	\$5,348,380	\$5,450,856	\$5,450,856	\$537,327
MH ADMINISTRATION	\$294,829	\$291,767	\$298,186	\$298,186	\$3,357
MH LIBERTY RESOURCES	\$842,441	\$1,090,779	\$1,090,779	\$1,090,779	\$248,338
MH HERITAGE FARMS	\$36,434	\$38,075	\$38,075	\$38,075	\$1,641
MH PATHWAYS RECOVERY CENTER	\$330,705	\$282,218	\$305,889	\$305,889	-\$24,816
MH CONSUMER SERVICES	\$104,774	-	-	-	-\$104,774
MH CROUSE HEALTH HOSPITAL	\$112,433	\$115,357	\$115,357	\$115,357	\$2,924
MH ARC PROGRAMS	\$87,604	-	-	-	-\$87,604
COUNTY EMS PROGRAM	\$4,622,305	\$5,367,668	\$4,893,781	\$4,893,781	\$271,476

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
EMS AGENCY SUPPORT	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	-
COUNTY HIGHWAY ADMIN	\$432,744	\$421,612	\$421,612	\$421,612	-\$11,132
COUNTY HIGHWAY ENG	\$176,865	\$190,319	\$190,319	\$190,319	\$13,454
MAINT ROADS & BRIDGES	\$6,766,254	\$7,049,026	\$6,945,377	\$6,945,377	\$179,123
CONSTRUCTION PROJECTS	\$475,000	\$500,000	\$500,000	\$500,000	\$25,000
CONSOLIDATED HWY PROG	\$8,005,000	\$9,582,260	\$9,582,260	\$9,747,260	\$1,742,260
RD MACH REPAIRS & EXPENSE	\$3,485,552	\$6,318,856	\$3,682,945	\$4,236,794	\$751,242
RD MACH EMP BENEFITS	\$326,618	\$359,342	\$314,433	\$314,433	-\$12,185
COUNTY SNOW REMOVAL	\$2,200,000	\$2,205,000	\$2,205,000	\$2,205,000	\$5,000
STATE SNOW REMOVAL	\$315,000	\$320,000	\$320,000	\$320,000	\$5,000
CO ROAD EMP BENEFITS	\$2,248,197	\$2,470,999	\$2,586,043	\$2,586,043	\$337,846
MADISON TRANSIT BIRNIE	\$575,000	\$635,000	\$635,000	\$635,000	\$60,000
SOCIAL SERVICE ADMINISTRATION	\$11,662,714	\$11,897,190	\$11,794,459	\$11,794,459	\$131,745
CHILD CARE BLOCK GRANT	\$2,507,472	\$2,391,361	\$2,378,575	\$2,378,575	-\$128,897
SERVICES FOR RECIPIENTS	\$1,132,321	\$1,216,597	\$1,216,597	\$1,216,597	\$84,276
MEDICAID	\$11,347,824	\$11,475,984	\$11,475,984	\$11,475,984	\$128,160
MEDICAL ASSISTANCE	\$12,000	\$12,000	\$12,000	\$12,000	-
TANF AID TO DEPENDENT CHILDREN	\$1,491,498	\$1,454,948	\$1,454,948	\$1,454,948	-\$36,550
CHILD CARE	\$3,277,204	\$3,654,304	\$3,654,304	\$3,654,304	\$377,100
JUVENILE DELINQUENCY	\$1,552,170	\$1,473,989	\$1,473,989	\$1,473,989	-\$78,181
STATE TRAINING SCHOOL	\$948,522	\$729,825	\$729,825	\$729,825	-\$218,697
SAFETY NET	\$1,338,120	\$1,275,558	\$1,275,558	\$1,275,558	-\$62,562
HOME ENERGY ASSISTANCE	\$30,000	\$32,000	\$32,000	\$32,000	\$2,000
EMERGENCY AID TO ADULTS	\$20,000	\$20,000	\$20,000	\$20,000	-
PROMOTION OF TOURISM	\$550,000	\$550,000	\$600,000	\$600,000	\$50,000
ARE PARK GEN FUND	\$78,000	\$81,000	\$81,000	\$81,000	\$3,000
INDUSTRIAL DEVELOPMENT AGENCY	\$191,250	\$198,900	\$191,250	\$191,250	-
VETERANS AGENCY	\$353,792	\$367,061	\$373,616	\$373,616	\$19,824
VETERANS PEER SUPPORT	\$106,952	\$109,549	\$109,732	\$109,732	\$2,780
CONSUMER AFFAIRS	\$103,784	\$106,702	\$107,886	\$107,886	\$4,102
PROGRAMS FOR AGING	\$250,480	\$255,195	\$255,195	\$255,195	\$4,715
COMMUNITY DEVELOPMENT	\$51,500	\$53,045	\$51,500	\$51,500	-
COMMUNITY ACTION PROGRAM	\$45,964	\$50,000	\$45,964	\$45,964	-
FOOD BANK OF CENTRAL NEW YORK	\$10,000	\$10,000	\$10,000	\$10,000	-
MADISON COUNTY PARKS	\$60,000	\$80,000	\$56,000	\$56,000	-\$4,000
YOUTH PROGRAMS ADMINISTRATION	\$234,533	\$236,533	\$242,533	\$242,533	\$8,000
YOUTH PROGRAMS AGENCIES	\$152,907	\$152,587	\$152,587	\$152,587	-\$320
GREAT SWAMP CONSERVANCY	\$21,630	\$21,630	\$21,630	\$21,630	-

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
LIBRARIES MID YORK SYSTEM	\$147,682	\$131,513	\$127,682	\$127,682	-\$20,000
MUSEUM	\$21,000	\$25,000	\$21,000	\$21,000	-
HISTORIAN	\$115,469	\$111,989	\$114,500	\$114,500	-\$969
HISTORICAL SOCIETY	\$26,523	\$27,000	\$26,523	\$26,523	-
MADISON COUNTY FAIR	\$35,000	\$50,000	\$35,000	\$35,000	-
OTHER CULTURE & RECREATION	\$21,630	\$50,000	\$21,630	\$21,630	-
SNOWMOBILE TRAILS MAINTENANCE	\$150,000	\$150,000	\$150,000	\$150,000	-
MADISON COUNTY CHILDRENS CAMP	\$10,815	\$15,000	\$10,815	\$10,815	-
PLANNING	\$900,088	\$934,292	\$830,704	\$830,704	-\$69,384
REGIONAL PLANNING BOARD	\$40,264	\$40,264	\$40,264	\$40,264	-
ENVIRONMENTAL CONTROL	\$6,341,508	\$6,444,597	\$6,426,765	\$6,426,765	\$85,257
LANDFILL FACILITIES	\$78,000	\$81,000	\$81,000	\$81,000	\$3,000
LANDFILL UTILITIES GAS TO ENER	\$30,000	\$40,346	\$40,346	\$40,346	\$10,346
LANDFILL DEBT SERVICE	\$394,032	\$397,882	\$397,882	\$397,882	\$3,850
CLOCKVILLE WATER DISTRICT #1	\$93,740	\$86,585	\$85,438	\$82,000	-\$11,740
AFFILIATED CONSERVATION CLUBS	\$3,605	\$4,000	\$3,605	\$3,605	-
SOIL & WATER CONSERVATION DIST	\$392,092	\$400,000	\$392,092	\$392,092	-
AGRICULTURE & LIVESTOCK	\$489,921	\$557,764	\$489,921	\$489,921	-
BROADBAND OPERATIONS & MAINT	\$15,000	\$10,000	\$10,000	\$10,000	-\$5,000
UNEMPLOYMENT INSURANCE	\$7,600	-	\$7,200	\$7,200	-\$400
HOSPITAL & MEDICAL INSURANCE	\$1,307,990	-	\$1,452,972	\$1,452,972	\$144,982
DEBT SERVICE	\$2,252,378	\$2,329,755	\$2,329,755	\$2,323,845	\$71,467
CONTRIBUTION TO OTHER FUNDS	\$15,422,990	\$18,929,774	\$15,960,968	\$16,349,817	\$926,827
COUNTY ADMINISTRATOR	-	\$394,692	\$403,209	\$403,209	-
MENTAL HEALTH MCCASA- NFP	-	\$10,000	\$10,000	\$10,000	-
COMMUNITY DEVELOPMENT-GRANTS	-	-	-	\$120,000	-
Total Expenditures	\$181,248,982	\$195,959,275	\$190,503,110	\$191,212,611	\$9,963,629

Revenue Summary

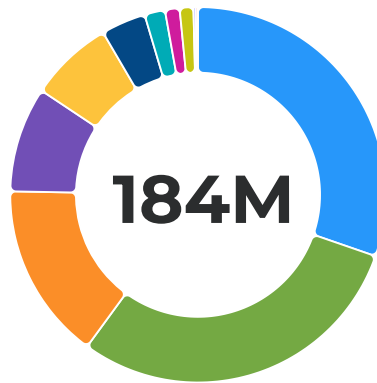


The total revenue budget for FY2026 is \$184.2 million, representing a 5.66% increase from the FY2025 budget of \$174.3 million. This continues the upward trend in budgeted revenue following the 4.94% increase seen from the prior period to FY2025.

In FY2025, actual revenue was \$155.1 million as of 11/20/2025 and amounted to 88.98% of the budgeted revenue. This closely aligns with the year end target. The FY2026 budget anticipates a further increase in revenue, building on the anticipated budgeted growth in FY2025.

Revenues by Function

FY26 Revenues by Function



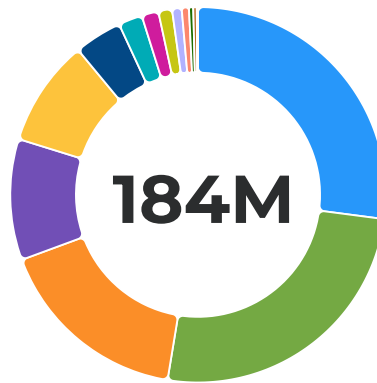
GENERAL GOVERNMENT	\$55,821,900	30.30%
NON DEPARTMENT REVENUE	\$54,779,850	29.74%
TRANSPORTATION	\$28,101,838	15.26%
ECONOMIC ASSISTANCE	\$16,669,453	9.05%
HEALTH	\$13,306,602	7.22%
HOME & COMMUNITY SERVICES	\$7,076,193	3.84%
PUBLIC SAFETY	\$3,251,978	1.77%
DEBT SERVICE	\$2,323,845	1.26%
EDUCATION	\$2,168,932	1.18%
EMPLOYEE BENEFITS	\$390,000	0.21%
CULTURE & RECREATION	\$322,020	0.17%

Revenues by Function

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2026 vs 2026 Adopted Budgets
GENERAL GOVERNMENT	\$51,395,405	\$53,729,518	\$55,821,900	\$55,821,900	\$4,426,495
EDUCATION	\$2,122,025	\$2,158,932	\$2,168,932	\$2,168,932	\$46,907
PUBLIC SAFETY	\$2,809,704	\$2,258,188	\$3,251,978	\$3,251,978	\$442,274
HEALTH	\$13,170,206	\$13,108,624	\$13,306,602	\$13,306,602	\$136,396
TRANSPORTATION	\$25,006,230	\$26,504,945	\$27,382,989	\$28,101,838	\$3,095,608
ECONOMIC ASSISTANCE	\$15,964,614	\$16,027,001	\$16,669,453	\$16,669,453	\$704,839
CULTURE & RECREATION	\$294,122	\$304,421	\$322,020	\$322,020	\$27,898
HOME & COMMUNITY SERVICES	\$6,988,740	\$7,076,193	\$7,076,193	\$7,076,193	\$87,453
EMPLOYEE BENEFITS	\$408,000	-	\$390,000	\$390,000	-\$18,000
DEBT SERVICE	\$2,252,378	\$2,329,755	\$2,329,755	\$2,323,845	\$71,467
NON DEPARTMENT REVENUE	\$53,926,066	\$54,736,053	\$54,779,850	\$54,779,850	\$853,784
Total Revenues	\$174,337,490	\$178,233,630	\$183,499,672	\$184,212,611	\$9,875,121

Revenues by Revenue Source

FY26 Revenues by Revenue Source



PROPERTY TAXES	\$49,867,000	27.07%
NON-PROPERTY TAX ITEMS	\$47,032,000	25.53%
STATE AID	\$30,906,693	16.78%
DEPARTMENTAL INCOME	\$19,203,892	10.42%
INTERFUND TRANSFERS	\$16,932,907	9.19%
FEDERAL AID	\$7,561,376	4.10%
INTERFUND REVENUE	\$3,786,699	2.06%
INTERGOVERNMENTAL CHARGES	\$2,672,827	1.45%
USE OF MONEY AND PROPERTY	\$2,158,082	1.17%
PROPERTY TAX ITEMS	\$1,515,253	0.82%
SALE OF PROPERTY & COMPENSATION FOR LOSS	\$1,151,000	0.62%
APPROPRIATION OF RESERVES	\$670,561	0.36%
MISCELLANEOUS REVENUE	\$564,921	0.31%
FINES AND FORFEITURES	\$159,400	0.09%
LICENSES AND PERMITS	\$30,000	0.02%

Revenues by Revenue Source

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PROPERTY TAXES	\$48,370,000	\$49,852,000	\$49,867,000	\$49,867,000	\$1,497,000
PROPERTY TAX ITEMS	\$1,322,885	\$1,390,253	\$1,515,253	\$1,515,253	\$192,368
NON-PROPERTY TAX ITEMS	\$43,660,000	\$46,532,000	\$47,032,000	\$47,032,000	\$3,372,000
DEPARTMENTAL INCOME	\$18,640,116	\$18,290,892	\$19,203,892	\$19,203,892	\$563,776
INTERGOVERNMENTAL CHARGES	\$2,235,192	\$1,767,137	\$2,672,827	\$2,672,827	\$437,635
USE OF MONEY AND PROPERTY	\$2,006,800	\$2,056,882	\$2,158,082	\$2,158,082	\$151,282
LICENSES AND PERMITS	\$30,000	\$30,000	\$30,000	\$30,000	-
FINES AND FORFEITURES	\$171,900	\$163,400	\$159,400	\$159,400	-\$12,500
SALE OF PROPERTY & COMPENSATION FOR LOSS	\$1,252,000	\$1,150,000	\$1,151,000	\$1,151,000	-\$101,000
MISCELLANEOUS REVENUE	\$532,235	\$295,921	\$564,921	\$564,921	\$32,686
INTERFUND REVENUE	\$3,712,041	\$3,540,642	\$3,786,699	\$3,786,699	\$74,658
STATE AID	\$28,354,709	\$29,676,039	\$30,741,693	\$30,906,693	\$2,551,984

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
FEDERAL AID	\$7,286,178	\$7,409,979	\$7,561,376	\$7,561,376	\$275,198
INTERFUND TRANSFERS	\$15,422,990	\$15,506,924	\$16,384,968	\$16,932,907	\$1,509,917
APPROPRIATION OF RESERVES	\$1,340,444	\$571,561	\$670,561	\$670,561	-\$669,883
Total Revenues	\$174,337,490	\$178,233,630	\$183,499,672	\$184,212,611	\$9,875,121

Revenues by Department

Revenues by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
LEGISLATIVE BOARD		\$2,700	\$1,000	\$3,200	\$3,200	\$500
CLERK OF LEGISLATIVE BOARD		\$7,800	-	-	-	-
DISTRICT ATTORNEY		\$701,855	\$729,568	\$729,568	\$729,568	\$27,713
DA SEIZED ASSETS ACTIVITIES		-	-	-	-	-\$5,724
ASSIGNED COUNSEL PROGRAM-2021		\$500,000	\$500,000	\$1,044,800	\$1,044,800	\$544,800
PUBLIC DEFENDER GRANT		-	-	-	-	-\$330,516
CAFA GRANTS		-	-	-	-	-\$193,560
UPSTATE QUALITY IMP & CR GRANT		-	-	-	-	-\$564,656
HURRELL-HARRING GRANT		-	-	-	-	-\$1,798,866
DEFENSE FOR DISCOVERY REFORM		-	-	-	-	-\$119,280
MEDICAL EXAMINERS & CORONERS		\$1,050	-	-	-	-\$1,050
DIRECTOR OF FINANCE		\$243,000	\$265,000	\$265,000	\$265,000	\$22,000
COUNTY TREASURER		\$2,871,000	\$2,926,500	\$3,163,500	\$3,163,500	\$292,500
REAL PROPERTY		\$31,500	\$31,500	\$31,500	\$31,500	-
TAX ADVERTISING & EXPENSE		\$1,500	\$3,000	\$3,000	\$3,000	-\$50,820
COUNTY CLERK		\$4,161,500	\$3,943,000	\$4,628,000	\$4,628,000	\$328,651
HUMAN RESOURCES		\$8,000	\$8,000	\$8,000	\$8,000	-
BD OF ELECTIONS GRANT PROGRAMS		-	-	-	-	-\$42,044
RECORDS MANAGEMENT		-	-	-	-	-\$7,800
COUNTY BUILDINGS VETS MEMORIAL		\$50,000	\$45,000	\$48,540	\$48,540	-\$1,460
COUNTY FACILITIES		\$460,000	\$481,500	\$436,500	\$436,500	-\$148,500
COUNTY BUILDINGS-HHS		\$50,000	\$50,000	\$50,000	\$50,000	-
CENTRAL GARAGE		\$414,100	\$419,900	\$419,900	\$419,900	\$5,800
CENTRAL PRINT & SUPPLY & MAIL		\$60,000	\$62,000	\$60,289	\$60,289	\$289
INFORMATION TECHNOLOGY		\$239,300	\$259,300	\$245,853	\$245,853	\$6,553
LIABILITY & FLEET INSURANCE		\$31,000	-	\$35,000	\$35,000	\$4,000
SALES AND USE TAX		\$41,000,000	\$44,000,000	\$44,000,000	\$44,000,000	\$3,000,000
TRAFFIC DIVERSION PROGRAM		\$557,000	-	\$645,000	\$645,000	\$88,000
COMPLIANCE		\$4,100	\$4,250	\$4,250	\$4,250	\$150
PRESCHOOL SPECIAL EDUCATION		\$1,895,779	\$1,878,973	\$1,888,973	\$1,888,973	-\$6,806
EARLY INTERVENTION PROGRAM		\$226,246	\$279,959	\$279,959	\$279,959	\$41,777
COMMUNICATIONS CENTER		\$164,022	\$164,022	\$164,022	\$164,022	-
COMMUNICATIONS E911		\$221,850	\$248,329	\$248,329	\$248,329	-\$928,944
CELLULAR PHONE E911		\$600,000	\$610,000	\$610,000	\$610,000	\$10,000
SHERIFF'S OFFICE		\$418,108	\$356,774	\$332,774	\$332,774	-\$429,311
SHERIFF TRAFFIC SAFETY COOR GR		-	-	-	-	-\$19,135

Department Summary

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
SHERIFF STEP FEDERAL GRANT		-	-	-	-	-\$14,234
GRANT MULTIDISCIPLINARY TEAMS		\$118,973	-	\$130,000	\$130,000	-\$293,525
CHILD FATALITY REVIEW TEAM		-	-	-	-	-\$66,666
OVS GRANT - SAFE HARBOR		-	-	-	-	-\$106,636
SCHOOL RESOURCE OFFICERS		\$449,236	\$52,637	\$547,427	\$547,427	\$98,191
PROBATION		\$330,295	\$331,740	\$331,740	\$331,740	\$1,445
SHERIFF CORRECTIONAL FACILITY		\$218,534	\$207,500	\$607,500	\$607,500	-\$105,502
SPECIAL TRAFFIC PROG STOP DWI		\$239,300	\$239,300	\$239,300	\$239,300	-
STOP DWI GRANT PROGRAMS		-	-	-	-	-\$23,391
OFFICE OF EMERGENCY MANAGEMENT		\$32,386	\$32,386	\$32,386	\$32,386	-
CAD SYSTEM FOR LAW ENFORCEMENT		\$5,000	-	\$5,000	\$5,000	-
CIVIL DEFENSE		-	-	-	-	-\$260,137
HOMELAND SECURITY		-	-	-	-	-\$167,935
NAVIGATION & SNOWMOBILE PATROL		\$12,000	\$15,500	\$3,500	\$3,500	-\$8,500
PUBLIC HEALTH ADMINISTRATION		\$700,174	\$697,976	\$697,954	\$697,954	-\$192,747
PUBLIC HEALTH PREVENTIVE		\$595,509	\$688,804	\$686,804	\$686,804	\$48,321
PUBLIC HEALTH FED & ST GRANTS		\$42,479	\$42,479	\$42,479	\$42,479	-\$16,532
PUBLIC HEALTH ENVIRONMENTAL		\$768,298	\$776,418	\$776,418	\$776,418	-\$2,064,847
NARCOTICS ADDICTION CONTROL		\$80,000	-	-	-	-\$756,712
MH MCCASA		\$456,260	\$468,123	\$468,123	\$468,123	\$2,966
MH OCM BOCES		\$69,682	\$71,494	\$71,494	\$71,494	\$452
MH CLINIC PROGRAMS		\$5,512,763	\$6,069,305	\$6,269,305	\$6,269,305	\$632,732
MH ADMINISTRATION		\$116,837	\$119,875	\$119,875	\$119,875	-\$107,826
MH LIBERTY RESOURCES		\$842,441	\$1,090,779	\$1,090,779	\$1,090,779	\$106,701
MH HERITAGE FARMS		\$22,068	\$22,642	\$22,642	\$22,642	\$144
MH PATHWAYS RECOVERY CENTER		\$289,348	\$296,872	\$296,872	\$296,872	\$1,146
MH CONSUMER SERVICES		\$104,774	-	-	-	-
MH CROUSE HEALTH HOSPITAL		\$112,433	\$115,357	\$115,357	\$115,357	\$731
MH ARC PROGRAMS		\$87,604	-	-	-	-
COUNTY EMS PROGRAM		\$3,369,536	\$2,648,500	\$2,648,500	\$2,648,500	-\$1,172,382
COUNTY HIGHWAY ADMIN		\$11,250,785	\$11,255,785	\$12,008,351	\$12,008,351	\$757,566
MAINT ROADS & BRIDGES		-	\$10,000	\$10,000	\$10,000	-\$245,220
CONSOLIDATED HWY PROG		\$8,223,275	\$9,582,260	\$9,582,260	\$9,747,260	-\$11,358
RD MACH REPAIRS & EXPENSE		\$3,812,170	\$3,871,900	\$3,997,378	\$4,551,227	-\$419,661
COUNTY SNOW REMOVAL		-	\$5,000	\$5,000	\$5,000	\$5,000
STATE SNOW REMOVAL		\$1,120,000	\$1,120,000	\$1,120,000	\$1,120,000	-
CO ROAD EMP BENEFITS		\$25,000	\$25,000	\$25,000	\$25,000	-

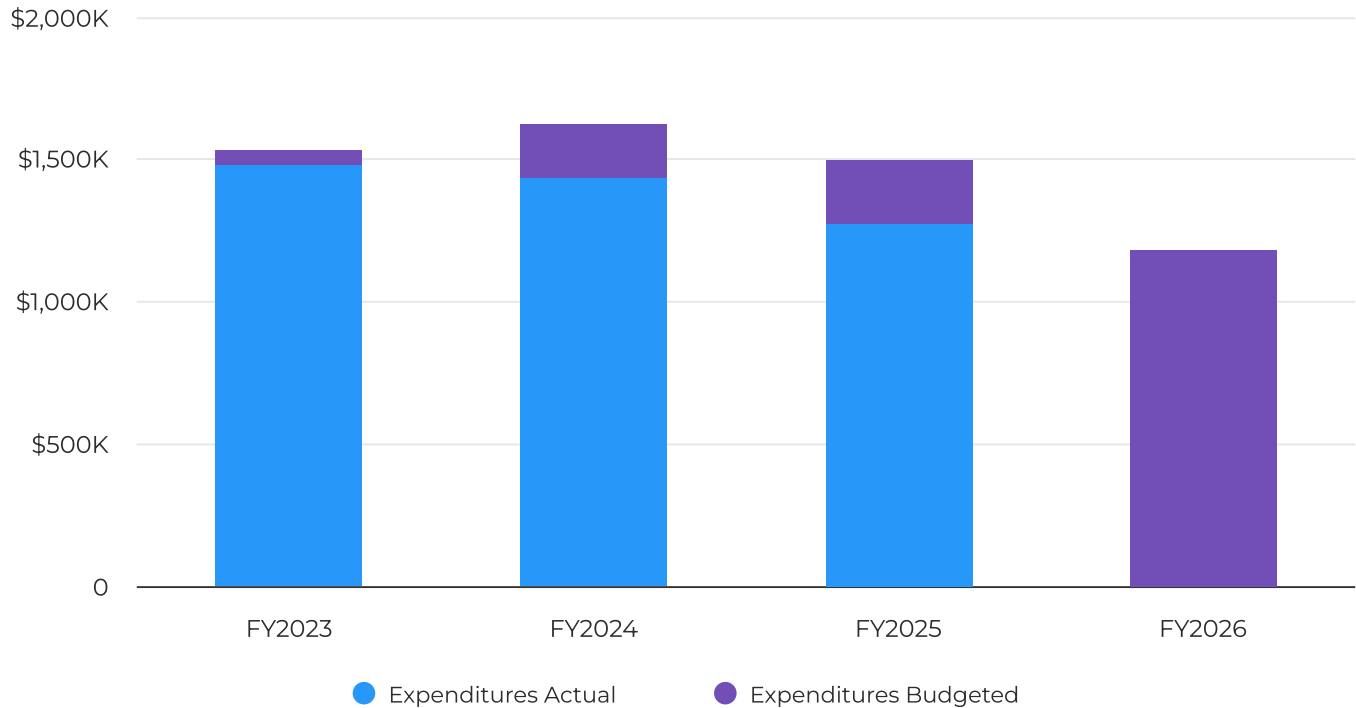
Department Summary

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
MADISON TRANSIT BIRNIE		\$575,000	\$635,000	\$635,000	\$635,000	\$60,000
SOCIAL SERVICE ADMINISTRATION		\$7,783,174	\$7,896,451	\$8,284,241	\$8,284,241	\$454,849
CHILD SUP COLLECTION INCENTIVE		\$30,996	\$31,044	\$31,044	\$31,044	\$48
CHILD CARE BLOCK GRANT		\$2,632,685	\$2,500,222	\$2,506,679	\$2,506,679	-\$126,006
SERVICES FOR RECIPIENTS		\$760,788	\$770,441	\$767,709	\$767,709	\$6,921
MEDICAL ASSISTANCE		\$12,000	\$12,000	\$12,000	\$12,000	-
TANF AID TO DEPENDENT CHILDREN		\$1,222,375	\$1,214,640	\$1,188,946	\$1,188,946	-\$33,429
CHILD CARE		\$1,808,624	\$1,928,295	\$2,047,263	\$2,047,263	\$238,639
JUVENILE DELINQUENCY		\$516,955	\$487,587	\$595,250	\$595,250	\$78,295
SAFETY NET		\$485,152	\$456,204	\$456,204	\$456,204	-\$28,948
HOME ENERGY ASSISTANCE		\$30,000	\$32,000	\$32,000	\$32,000	\$2,000
EMERGENCY AID TO ADULTS		\$11,149	\$12,856	\$12,856	\$12,856	\$1,707
PROMOTION OF TOURISM		\$550,000	\$550,000	\$600,000	\$600,000	-\$50,000
VETERANS AGENCY		\$25,000	\$25,000	\$25,000	\$25,000	-
VETERANS PEER SUPPORT		\$106,952	\$109,732	\$109,732	\$109,732	\$2,780
CONSUMER AFFAIRS		-\$11,236	\$529	\$529	\$529	\$11,765
MADISON COUNTY PARKS		-	\$15,000	\$25,000	\$25,000	\$25,000
YOUTH PROGRAMS ADMINISTRATION		\$41,215	\$36,834	\$43,433	\$43,433	\$2,218
YOUTH PROGRAMS AGENCIES		\$102,907	\$102,587	\$102,587	\$102,587	-\$320
HISTORIAN		-	-	\$1,000	\$1,000	\$1,000
SNOWMOBILE TRAILS MAINTENANCE		\$150,000	\$150,000	\$150,000	\$150,000	-\$46,682
PLANNING		\$65,200	\$45,200	\$45,200	\$45,200	-\$20,000
PLANNING - GRANTS		-	-	-	-	-\$1,674,869
ENVIRONMENTAL CONTROL		\$6,793,000	\$6,895,453	\$6,895,453	\$6,895,453	\$102,453
LANDFILL ST & FED GRANTS		\$50,540	\$50,540	\$50,540	\$50,540	-
LANDFILL UTILITIES GAS TO ENER		-	-	-	-	-\$564,772
CLOCKVILLE WATER DISTRICT #1		\$80,000	\$82,000	\$82,000	\$82,000	\$2,000
BROADBAND OPERATIONS & MAINT		-	\$3,000	\$3,000	\$3,000	-\$7,000
RETIREMENT EXPENSE		\$100,000	-	\$50,000	\$50,000	-\$50,000
WORKERS COMPENSATION EXP		-	-	\$20,000	\$20,000	\$20,000
UNEMPLOYMENT INSURANCE		-	-	\$20,000	\$20,000	\$20,000
DISABILITY INSURANCE		\$25,000	-	\$25,000	\$25,000	-
HOSPITAL & MEDICAL INSURANCE		\$283,000	-	\$275,000	\$275,000	-\$8,000
DEBT SERVICE		\$2,252,378	\$2,329,755	\$2,329,755	\$2,323,845	\$71,467
NON DEPARTMENTAL REVENUE		\$53,926,066	\$54,736,053	\$54,779,850	\$54,779,850	-\$3,286,644
Total Revenues		\$174,337,490	\$178,233,630	\$183,499,672	\$184,212,611	-\$9,449,683

Legislative Board

Expenditure Summary

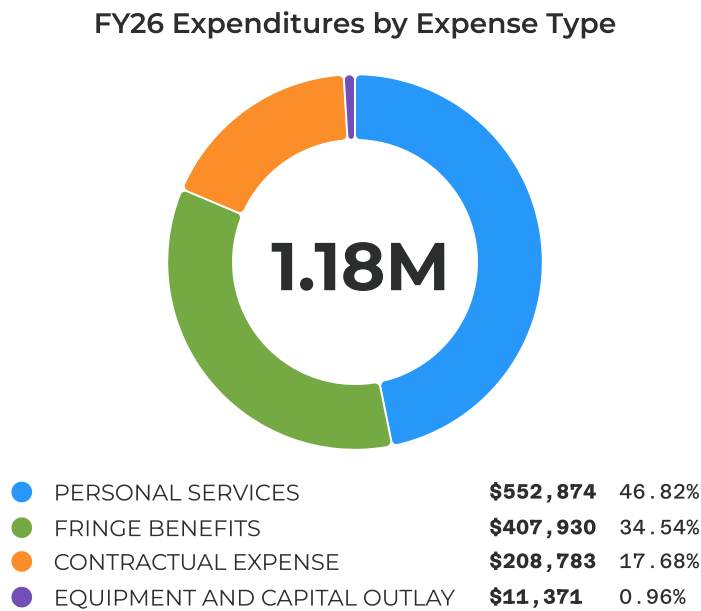
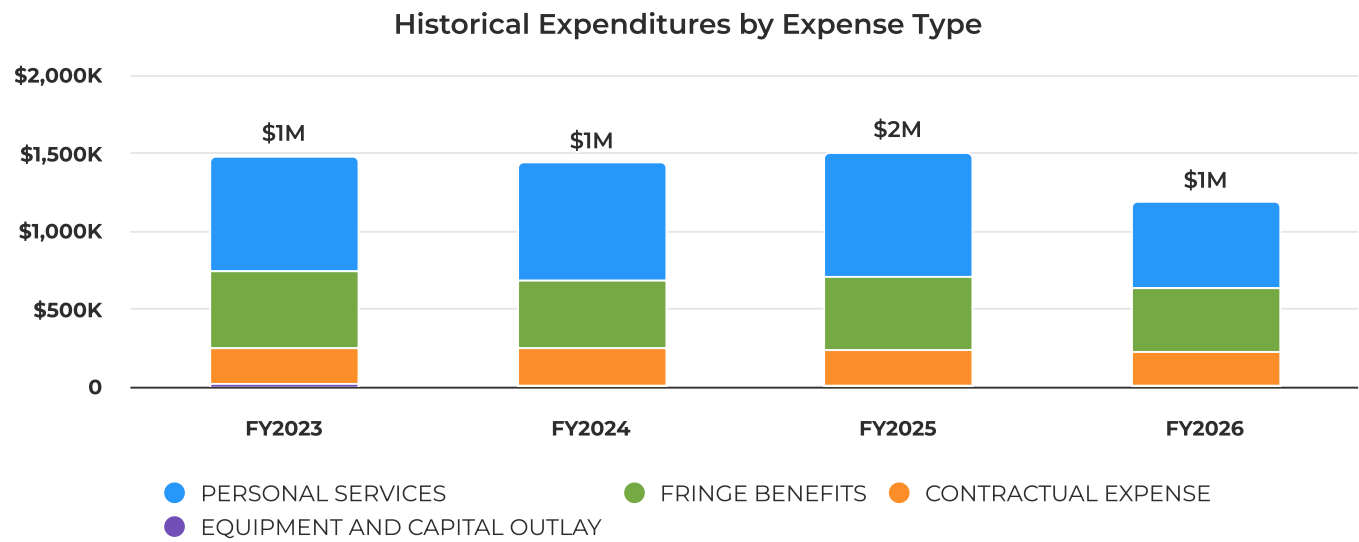
Historical Expenditures Across Department



In FY2026, the Legislative Board's budgeted expenditures are anticipated at \$1.2 million, representing a 21.3% decrease from the previous year's budgeted amount of \$1.5 million in FY2025. This marks a significant reduction following the 7.41% decrease observed from the prior period to FY2025. This is due to the creation of a separate department in 2026 for the County Administrator from the Legislative Board.

Comparing actual expenditures, FY2025 saw \$1.3 million spent as of 11/20/2025, which represents 84.95% of the budgeted amount.

Expenditures by Expense Type



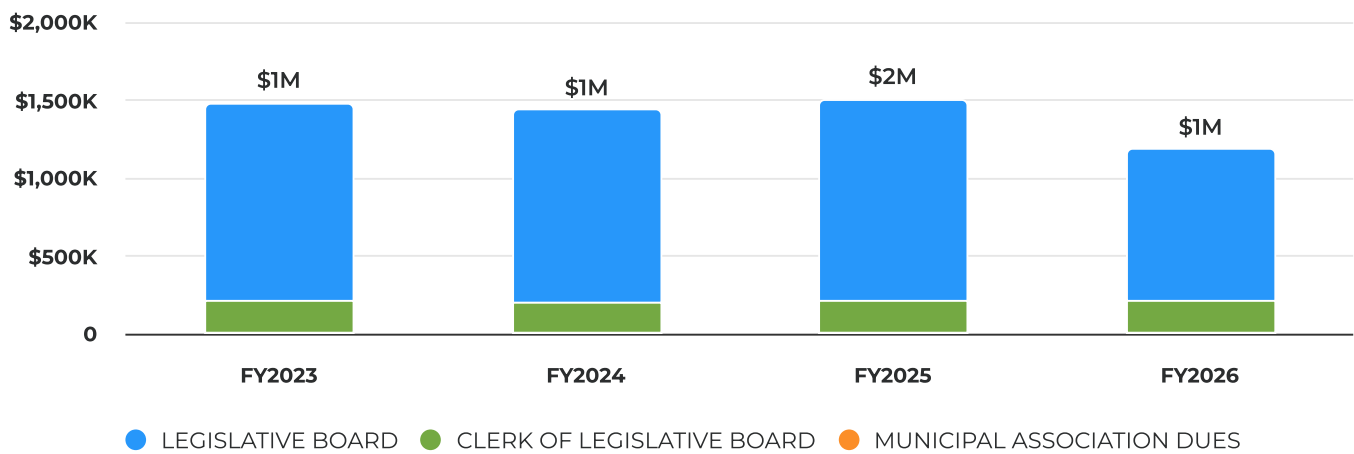
Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PERSONAL SERVICES	\$798,086	\$552,874	\$552,874	\$552,874	-\$245,212
LEGISLATIVE BOARD	\$662,973	\$416,509	\$416,509	\$416,509	-\$246,464
CLERK OF LEGISLATIVE BOARD	\$135,113	\$136,365	\$136,365	\$136,365	\$1,252
EQUIPMENT AND CAPITAL OUTLAY	\$11,371	\$11,371	\$11,371	\$11,371	-
LEGISLATIVE BOARD	\$11,371	\$11,371	\$11,371	\$11,371	-
CONTRACTUAL EXPENSE	\$224,428	\$207,033	\$208,783	\$208,783	-\$15,645
LEGISLATIVE BOARD	\$198,800	\$189,600	\$191,350	\$191,350	-\$7,450
CLERK OF LEGISLATIVE BOARD	\$15,500	\$7,000	\$7,000	\$7,000	-\$8,500

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
MUNICIPAL ASSOCIATION DUES	\$10,128	\$10,433	\$10,433	\$10,433	\$305
FRINGE BENEFITS	\$466,621	\$410,960	\$407,930	\$407,930	-\$58,691
LEGISLATIVE BOARD	\$414,850	\$332,399	\$348,820	\$348,820	-\$66,030
CLERK OF LEGISLATIVE BOARD	\$51,771	\$78,561	\$59,110	\$59,110	\$7,339
Total Expenditures	\$1,500,506	\$1,182,238	\$1,180,958	\$1,180,958	-\$319,548

Expenditures by Department

Historical Expenditures by Department

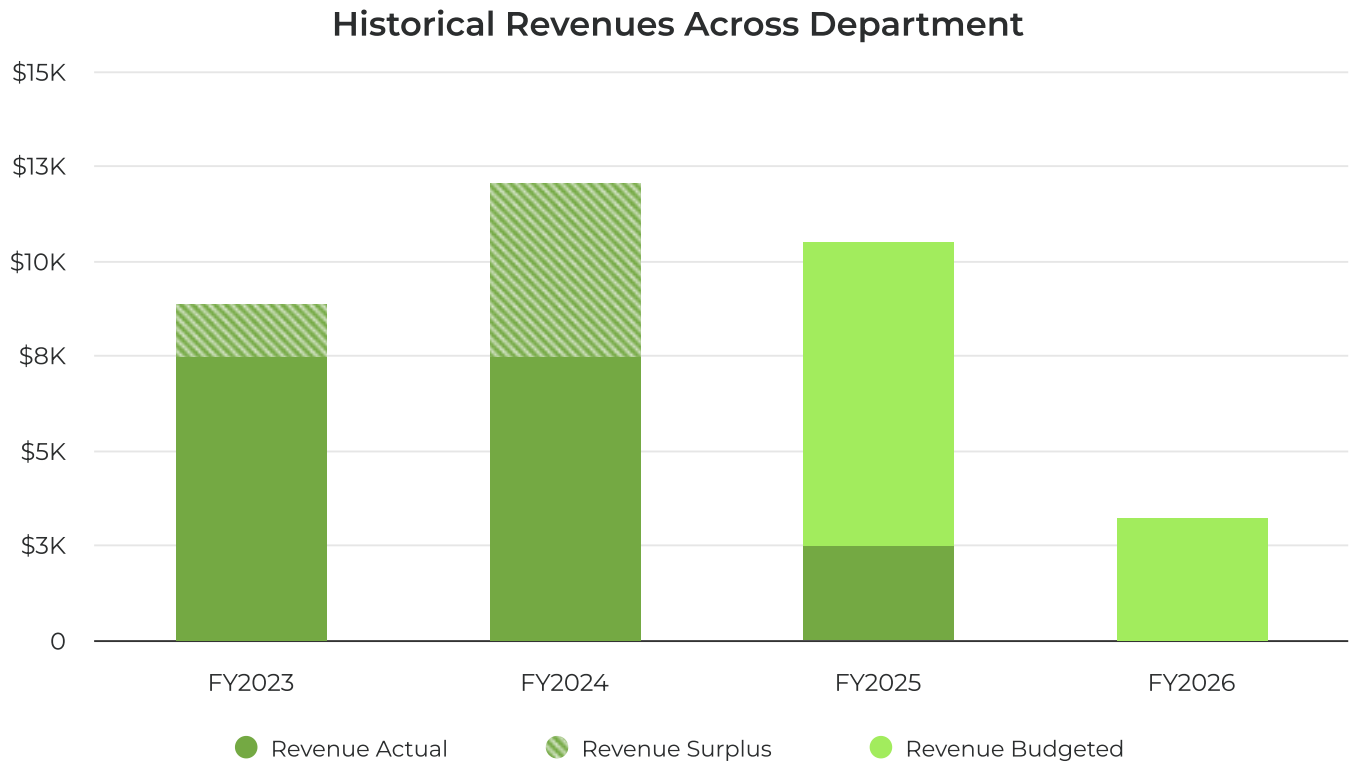


Expenditures by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
LEGISLATIVE BOARD		\$1,287,994	\$949,879	\$968,050	\$968,050	-\$319,944
PERSONAL SERVICES FULL TIME	A101010- 511000	\$662,973	\$416,509	\$416,509	\$416,509	-\$246,464
VEHICLE LEASE EXPENSE	A101010- 522500	\$11,371	\$11,371	\$11,371	\$11,371	-
COUNTY ADMINISTRATOR EXPENSE	A101010- 540610	\$10,000	-	-	-	-\$10,000
EMPLOYEE RECOGNITION	A101010- 540620	\$5,000	\$5,000	\$5,000	\$5,000	-
WOW EXPENSE OTHER	A101010- 540630	\$2,500	\$2,500	\$2,500	\$2,500	-
TRAVEL EXPENSE (MILEAGE)	A101010- 541000	\$10,000	\$12,000	\$12,000	\$12,000	\$2,000
TRAVEL EXP(CONFERENCE/SEMINAR)	A101010- 541020	\$26,700	\$26,700	\$26,700	\$26,700	-
TRAINING & STAFF DEVELOPMENT	A101010- 541030	\$5,000	\$3,700	\$3,700	\$3,700	-\$1,300
EAP CONTRACTED SERVICES	A101010- 542265	\$13,700	\$13,700	\$13,700	\$13,700	-

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
LEGISLATIVE AFFAIRS CONSULTANT	A101010- 542370	\$120,000	\$120,000	\$120,000	\$120,000	-
PHOTOCOPY USAGE/LEASE	A101010- 548900	\$2,700	\$2,700	\$2,700	\$2,700	-
OFFICE SUPPLIES & EXPENSE	A101010- 549110	\$1,500	\$1,500	\$2,800	\$2,800	\$1,300
TELEPHONE/CELLULAR EXPENSE	A101010- 549210	\$500	\$500	\$950	\$950	\$450
CENTRAL GARAGE EXPENSE	A101010- 549300	\$1,200	\$1,300	\$1,300	\$1,300	\$100
STATE RETIREMENT EXPENSE	A101010- 581100	\$86,885	\$45,916	\$50,925	\$50,925	-\$35,960
SOCIAL SECURITY EXPENSE	A101010- 582100	\$50,718	\$31,868	\$31,868	\$31,868	-\$18,850
WORKERS COMPENSATION EXPENSE	A101010- 583100	\$997	\$627	\$547	\$547	-\$450
DISABILITY EXPENSE	A101010- 585100	\$1,250	\$855	\$855	\$855	-\$395
EMPLOYEE HEALTH INSURANCE	A101010- 586100	\$275,000	\$253,133	\$264,625	\$264,625	-\$10,375
CLERK OF LEGISLATIVE BOARD		\$202,384	\$221,926	\$202,475	\$202,475	\$91
PERSONAL SERVICES FULL TIME	A104010- 511000	\$135,113	\$136,365	\$136,365	\$136,365	\$1,252
ADVERTISING EXPENSE	A104010- 541300	\$3,000	\$3,000	\$3,000	\$3,000	-
CENTRAL POSTAGE EXPENSE	A104010- 549000	\$500	\$500	\$500	\$500	-
CENTRAL PRINT & SUPPLY EXPENSE	A104010- 549100	\$1,000	\$1,000	\$1,000	\$1,000	-
OFFICE SUPPLIES & EXPENSE	A104010- 549110	\$1,500	\$1,500	\$1,500	\$1,500	-
CENTRAL TELEPHONE EXPENSE	A104010- 549200	\$1,000	\$1,000	\$1,000	\$1,000	-
SHREDDING DEPARTMENTAL	A104010- 549999	\$8,500	-	-	-	-\$8,500
STATE RETIREMENT EXPENSE	A104010- 581100	\$17,200	\$17,455	\$19,121	\$19,121	\$1,921
SOCIAL SECURITY EXPENSE	A104010- 582100	\$10,337	\$10,432	\$10,432	\$10,432	\$95
WORKERS COMPENSATION EXPENSE	A104010- 583100	\$134	\$100	\$86	\$86	-\$48
DISABILITY EXPENSE	A104010- 585100	\$100	\$90	\$90	\$90	-\$10
EMPLOYEE HEALTH INSURANCE	A104010- 586100	\$24,000	\$50,484	\$29,381	\$29,381	\$5,381
MUNICIPAL ASSOCIATION DUES		\$10,128	\$10,433	\$10,433	\$10,433	\$305
DUES & MEMBERSHIPS	A192010- 540010	\$10,128	\$10,433	\$10,433	\$10,433	\$305
Total Expenditures		\$1,500,506	\$1,182,238	\$1,180,958	\$1,180,958	-\$319,548

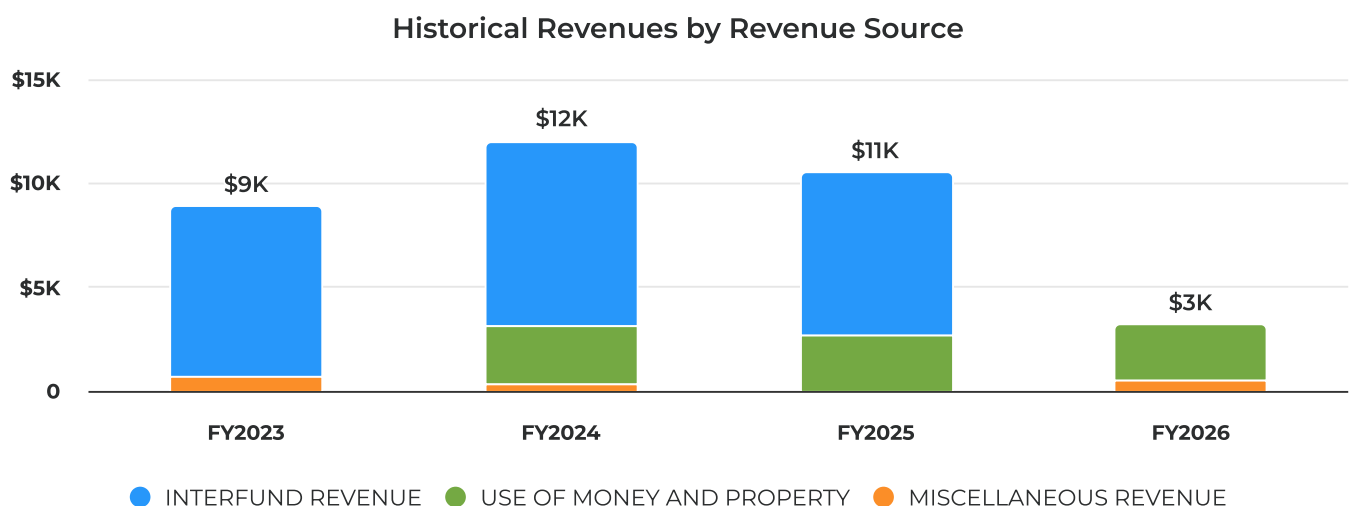
Revenue Summary



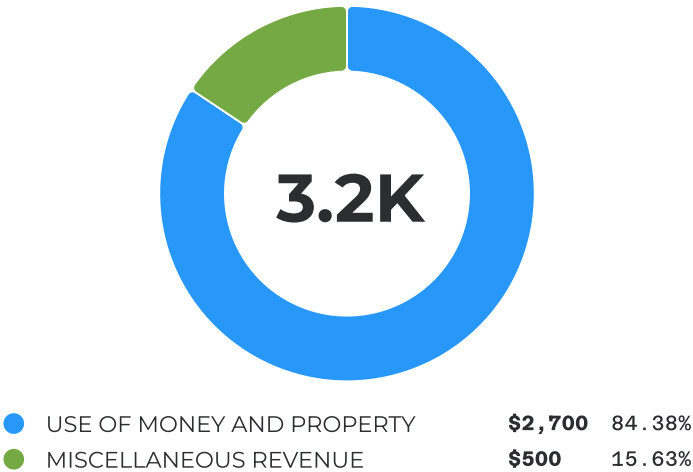
In FY2026, the Legislative Board's revenue budget is set at \$3,200, representing a significant decrease of 69.52% compared to the previous year's budget of \$10,500. This marks a notable reduction in the planned revenue for the period.

As of 11/20/2025, actual revenue collected was \$2,475 and accounted for 23.57% of the budgeted amount. The 2026 budget more closely aligns with the 2025 actual amounts.

Revenues by Revenue Source



FY26 Revenues by Revenue Source

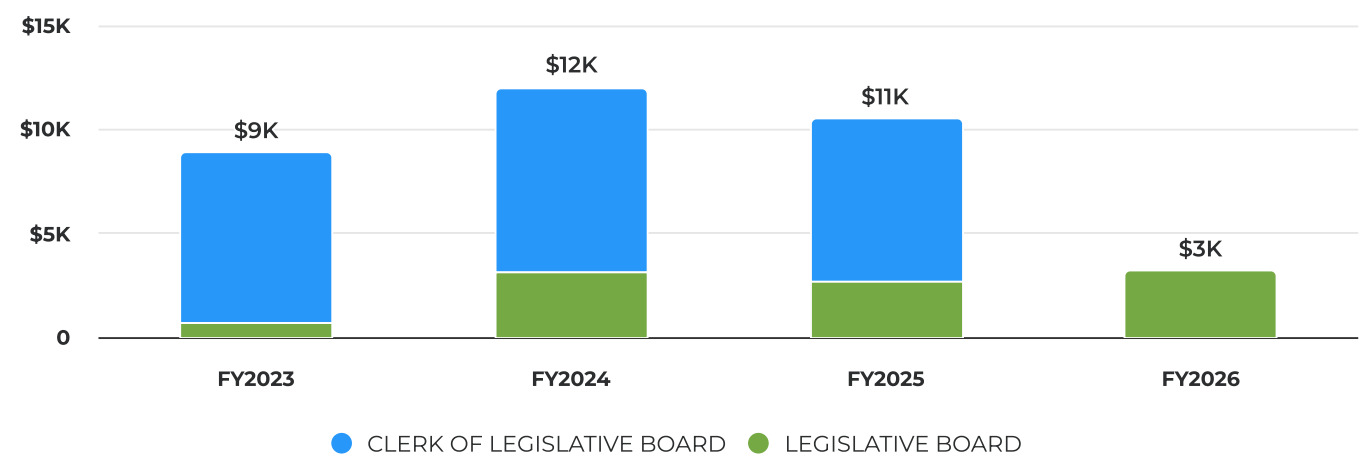


Revenues by Revenue Source

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
USE OF MONEY AND PROPERTY	\$2,700	\$500	\$2,700	\$2,700	-
VENDING MACHINE COMMISSION	\$2,700	\$500	\$2,700	\$2,700	-
MISCELLANEOUS REVENUE	-	\$500	\$500	\$500	\$500
EAP-PROCEEDS MC CALENDAR	-	\$500	\$500	\$500	\$500
INTERFUND REVENUE	\$7,800	-	-	-	-\$7,800
IR/SHREDDING	\$7,800	-	-	-	-\$7,800
Total Revenues	\$10,500	\$1,000	\$3,200	\$3,200	-\$7,300

Revenues by Department

Historical Revenues by Department



Revenues by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
LEGISLATIVE BOARD		\$2,700	\$1,000	\$3,200	\$3,200	\$500
VENDING MACHINE COMMISSION	A101010- 424500	\$2,700	\$500	\$2,700	\$2,700	-
EAP-PROCEEDS MC CALENDAR	A101010- 427054	-	\$500	\$500	\$500	\$500
CLERK OF LEGISLATIVE BOARD		\$7,800	-	-	-	-\$7,800
IR/SHREDDING	A104010- 428093	\$7,800	-	-	-	-\$7,800
Total Revenues		\$10,500	\$1,000	\$3,200	\$3,200	-\$7,300

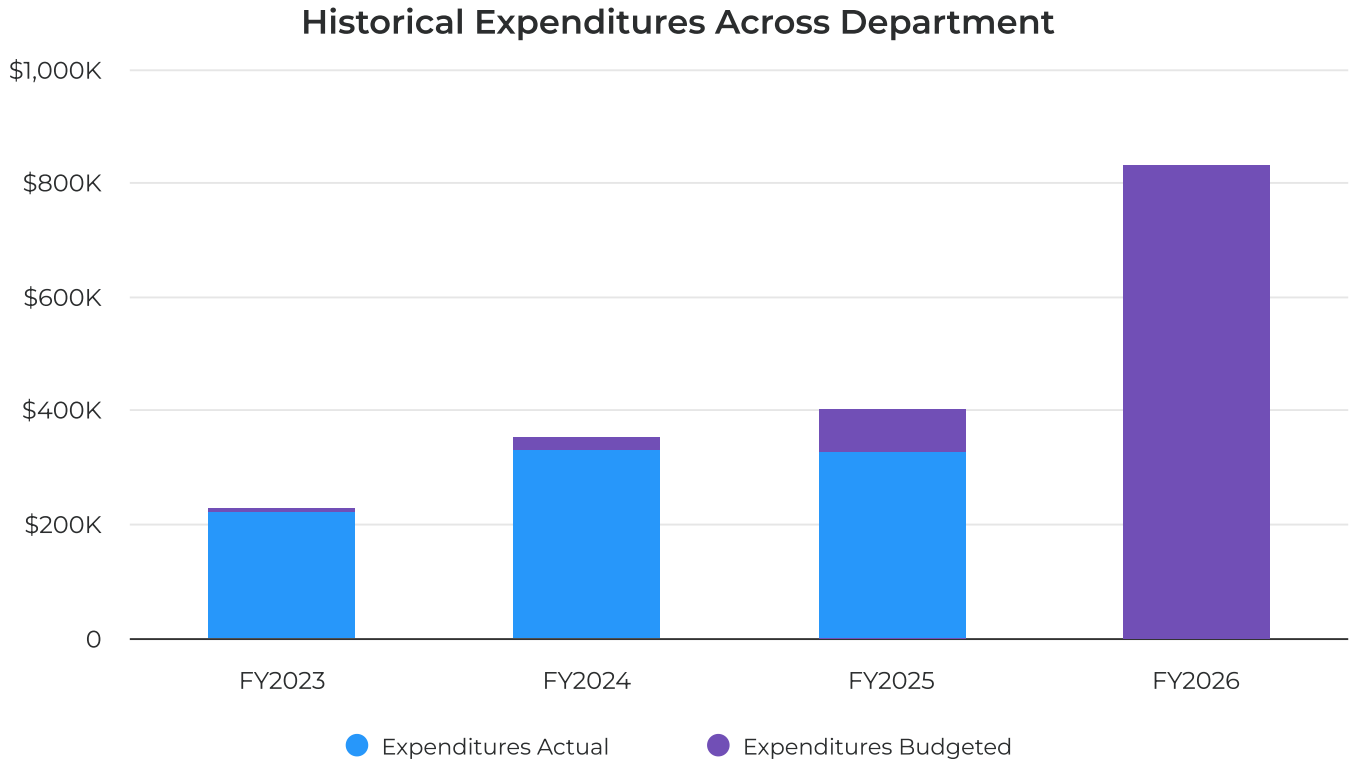
County Administrator

The Board of Supervisors established the Office of the County Administrator in 2008 to provide for a clear delineation of responsibility and authority between the legislative function of the Board of Supervisors and that of the County government management structure. Mark Scimone was appointed by the Board of Supervisors as the County Administrator in 2013 and is currently serving his fourth 4-year term administering policy set by the Board of Supervisors and overseeing the day to day operation of the County.

Duties and Responsibilities

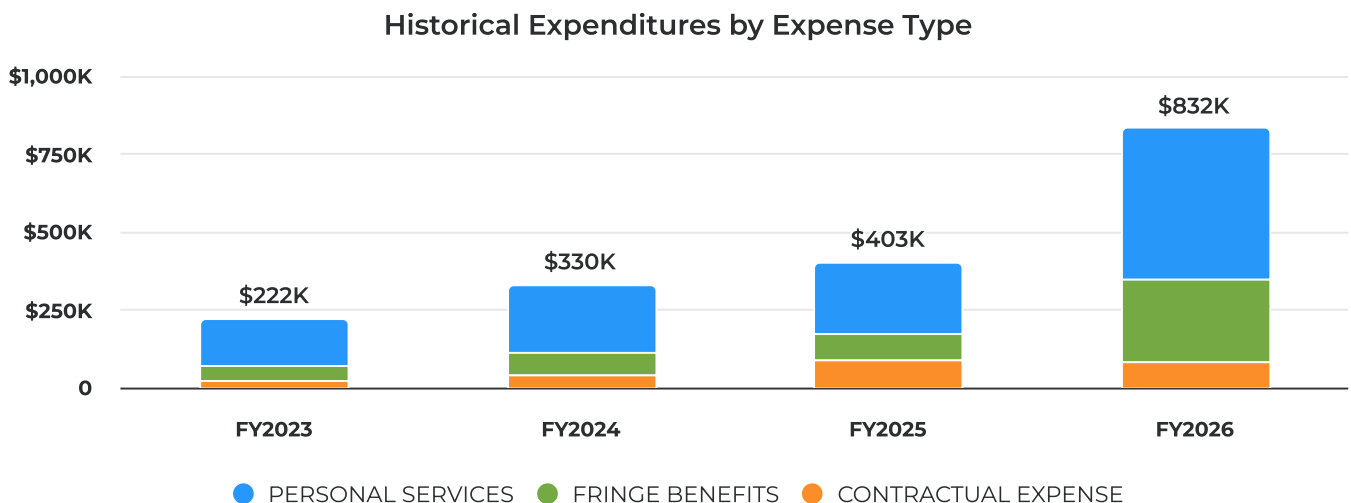
- Performs the functions of a chief administrative officer, with the Board of Supervisors retaining the final administrative authority.
- Takes direction from the Chairman of the Board of Supervisors or by resolution of the Board of Supervisors rather than take direction from individual members.
- Without curtailing, diminishing or transferring the powers of any elected County official or appointed County official as provided by law, the County Administrator shall be responsible for the overall administration of County Government and shall provide and coordinate staff services to the Board of Supervisors, Chairman of the Board and its Committees.

Expenditure Summary

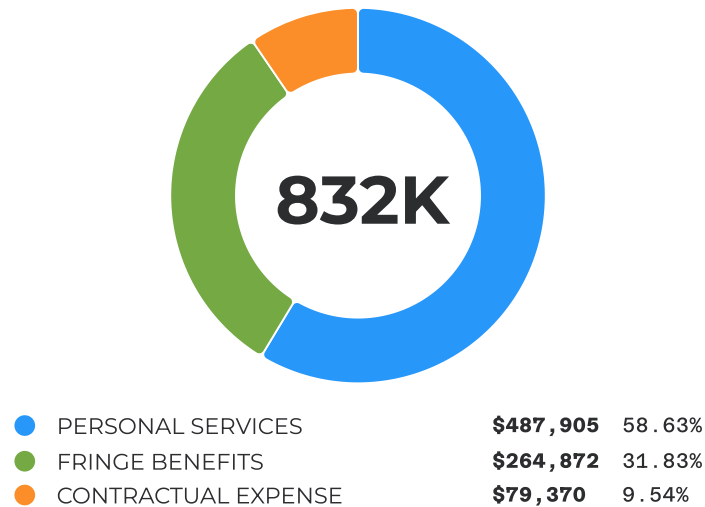


The County Administrator's expenditure budget for FY2026 is \$832,147, representing a significant increase of 104.63% compared to the FY2025 budget of \$402,647. This marks a more than doubling of the budgeted expenditures from the previous year and is due to the creation of a separate County Administrator Department from the Legislative Board to better identify separate expenses.

Expenditures by Expense Type



FY26 Expenditures by Expense Type

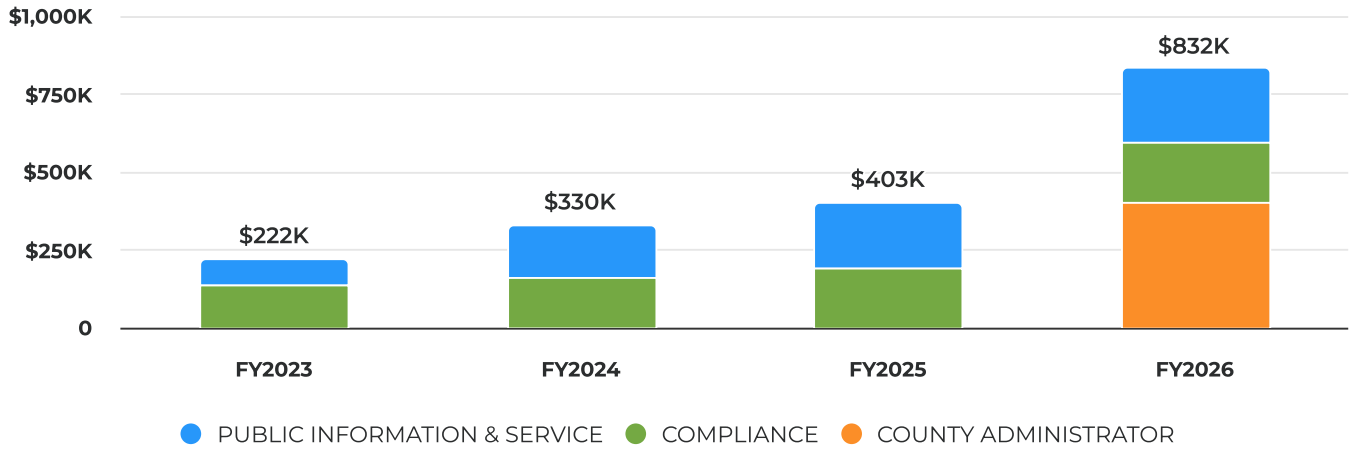


Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PERSONAL SERVICES	\$231,015	\$487,905	\$487,905	\$487,905	\$256,890
PUBLIC INFORMATION & SERVICE	\$148,189	\$150,311	\$150,311	\$150,311	\$2,122
COMPLIANCE	\$82,826	\$87,806	\$87,806	\$87,806	\$4,980
COUNTY ADMINISTRATOR	-	\$249,788	\$249,788	\$249,788	-
CONTRACTUAL EXPENSE	\$88,650	\$89,370	\$79,370	\$79,370	-\$9,280
PUBLIC INFORMATION & SERVICE	\$22,450	\$7,620	\$7,620	\$7,620	-\$14,830
COMPLIANCE	\$66,200	\$65,750	\$55,750	\$55,750	-\$10,450
COUNTY ADMINISTRATOR	-	\$16,000	\$16,000	\$16,000	-
FRINGE BENEFITS	\$82,982	\$250,276	\$264,872	\$264,872	\$181,890
PUBLIC INFORMATION & SERVICE	\$41,833	\$75,067	\$78,935	\$78,935	\$37,102
COMPLIANCE	\$41,149	\$46,305	\$48,516	\$48,516	\$7,367
COUNTY ADMINISTRATOR	-	\$128,904	\$137,421	\$137,421	-
Total Expenditures	\$402,647	\$827,551	\$832,147	\$832,147	\$429,500

Expenditures by Department

Historical Expenditures by Department

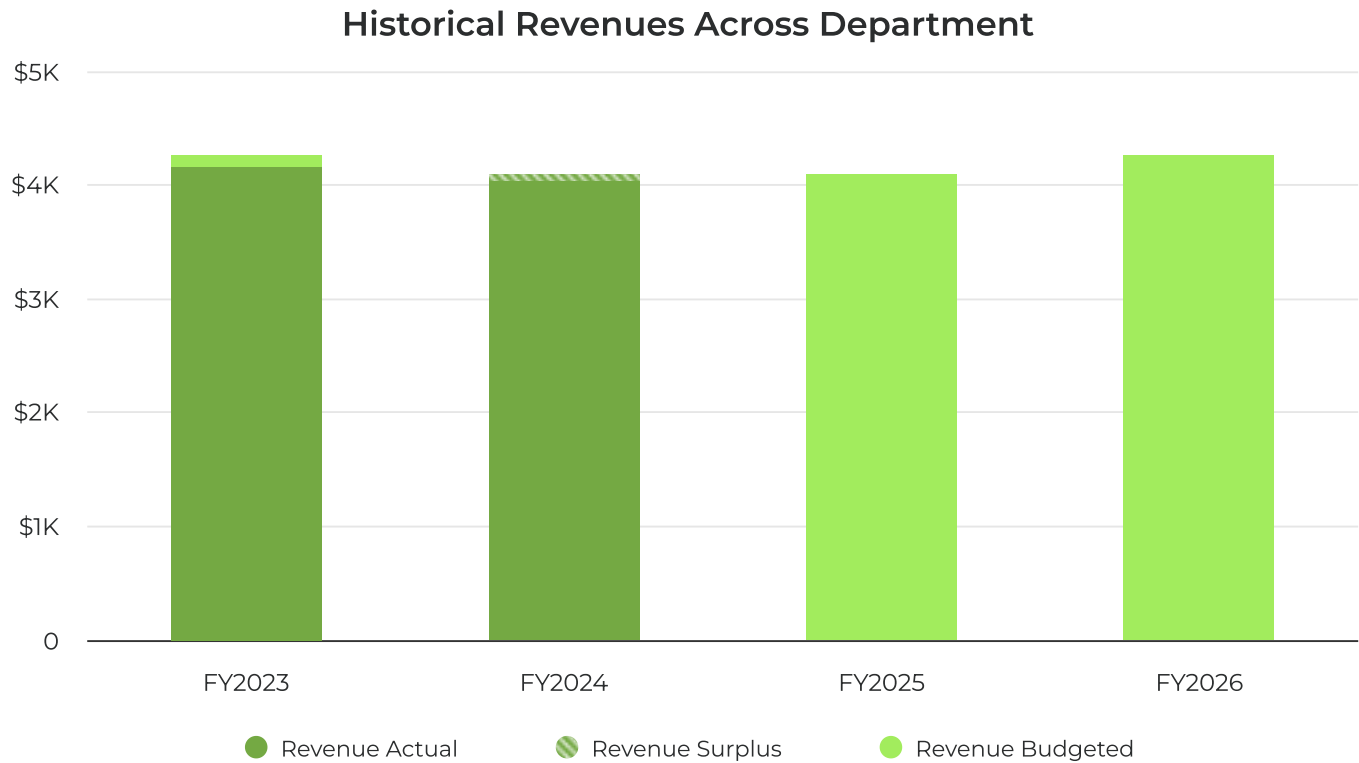


Expenditures by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PUBLIC INFORMATION & SERVICE		\$212,472	\$232,998	\$236,866	\$236,866	\$24,394
PERSONAL SERVICES FULL TIME	A148010-511000	\$148,189	\$150,311	\$150,311	\$150,311	\$2,122
BOOKS & PERIODICALS	A148010-540050	\$350	\$300	\$300	\$300	-\$50
COMPUTER SOFTWARE EXPENSE	A148010-540102	\$17,000	\$3,000	\$3,000	\$3,000	-\$14,000
TRAVEL EXP(CONFERENCE/SEMINAR)	A148010-541020	\$3,000	\$3,000	\$3,000	\$3,000	-
INTERPRETATION SERVICES	A148010-547190	\$300	\$300	\$300	\$300	-
OFFICE SUPPLIES & EXPENSE	A148010-549110	\$400	\$400	\$400	\$400	-
CENTRAL TELEPHONE EXPENSE	A148010-549200	\$200	\$120	\$120	\$120	-\$80
TELEPHONE/CELLULAR EXPENSE	A148010-549210	\$1,200	\$500	\$500	\$500	-\$700
STATE RETIREMENT EXPENSE	A148010-581100	\$17,750	\$19,240	\$21,076	\$21,076	\$3,326
SOCIAL SECURITY EXPENSE	A148010-582100	\$11,337	\$11,499	\$11,499	\$11,499	\$162
WORKERS COMPENSATION EXPENSE	A148010-583100	\$146	\$200	\$103	\$103	-\$43
DISABILITY EXPENSE	A148010-585100	\$100	\$90	\$90	\$90	-\$10
EMPLOYEE HEALTH INSURANCE	A148010-586100	\$12,500	\$44,038	\$46,167	\$46,167	\$33,667
COMPLIANCE		\$190,175	\$199,861	\$192,072	\$192,072	\$1,897
PERSONAL SERVICES FULL TIME	A198910-511000	\$82,826	\$87,806	\$87,806	\$87,806	\$4,980

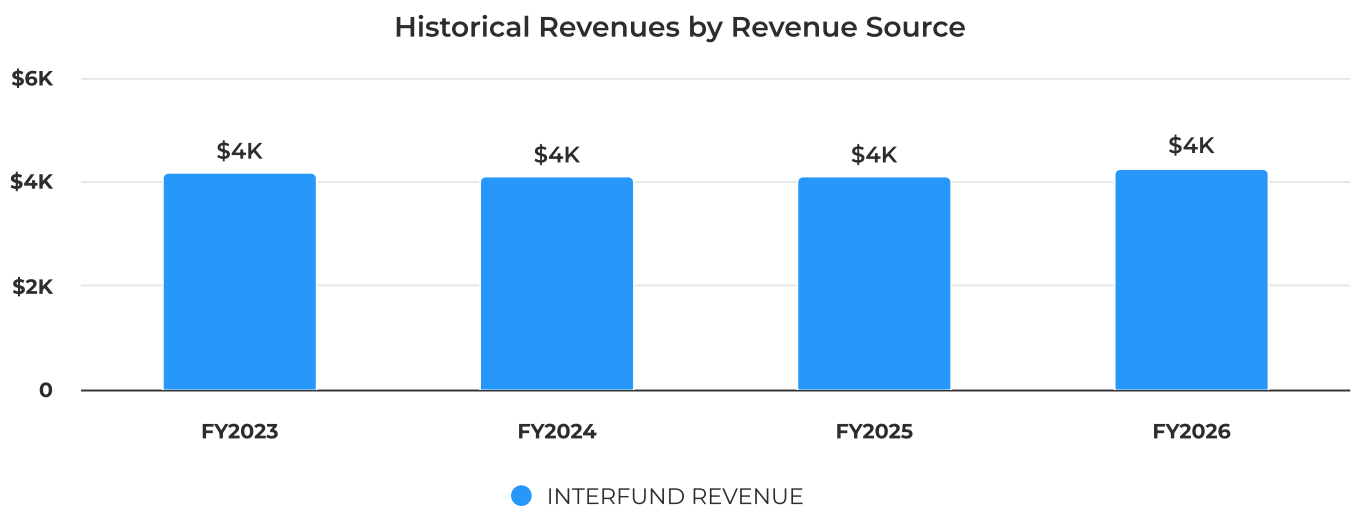
Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
COMPUTER SOFTWARE	A198910-540102	\$15,750	\$15,000	\$15,000	\$15,000	-\$750
TRAINING & STAFF DEVELOPMENT	A198910-541030	\$3,700	\$3,750	\$3,750	\$3,750	\$50
CONSULTANT EXPENSE	A198910-542000	\$20,000	\$20,000	\$10,000	\$10,000	-\$10,000
AUDITING EXPENSE	A198910-542025	\$17,500	\$15,000	\$15,000	\$15,000	-\$2,500
LEGAL EXPENSE	A198910-542080	\$5,000	\$7,500	\$7,500	\$7,500	\$2,500
OFFICE SUPPLIES & EXPENSE	A198910-549110	-	\$250	\$250	\$250	\$250
K CHECKS DEPARTMENTAL BILLING	A198910-549965	\$4,250	\$4,250	\$4,250	\$4,250	-
STATE RETIREMENT EXPENSE	A198910-581100	\$11,077	\$11,239	\$12,312	\$12,312	\$1,235
SOCIAL SECURITY EXPENSE	A198910-582100	\$6,336	\$6,717	\$6,717	\$6,717	\$381
WORKERS COMPENSATION EXPENSE	A198910-583100	\$86	\$100	\$61	\$61	-\$25
DISABILITY EXPENSE	A198910-585100	\$50	\$45	\$45	\$45	-\$5
EMPLOYEE HEALTH INSURANCE	A198910-586100	\$23,600	\$28,204	\$29,381	\$29,381	\$5,781
COUNTY ADMINISTRATOR		-	\$394,692	\$403,209	\$403,209	-
PERSONAL SERVICES FULL TIME	A123010-511000	-	\$249,788	\$249,788	\$249,788	-
COUNTY ADMINISTRATOR EXPENSE	A123010-540610	-	\$10,000	\$10,000	\$10,000	-
TRAVEL EXP(CONFERENCE/SEMINAR)	A123010-541020	-	\$6,000	\$6,000	\$6,000	-
STATE RETIREMENT EXPENSE	A123010-581100	-	\$48,709	\$54,455	\$54,455	-
SOCIAL SECURITY EXPENSE	A123010-582100	-	\$19,109	\$19,109	\$19,109	-
WORKERS COMPENSATION EXPENSE	A123010-583100	-	\$66	\$66	\$66	-
DISABILITY EXPENSE	A123010-585100	-	\$90	\$90	\$90	-
EMPLOYEE HEALTH INSURANCE	A123010-586100	-	\$60,930	\$63,701	\$63,701	-
Total Expenditures		\$402,647	\$827,551	\$832,147	\$832,147	\$429,500

Revenue Summary

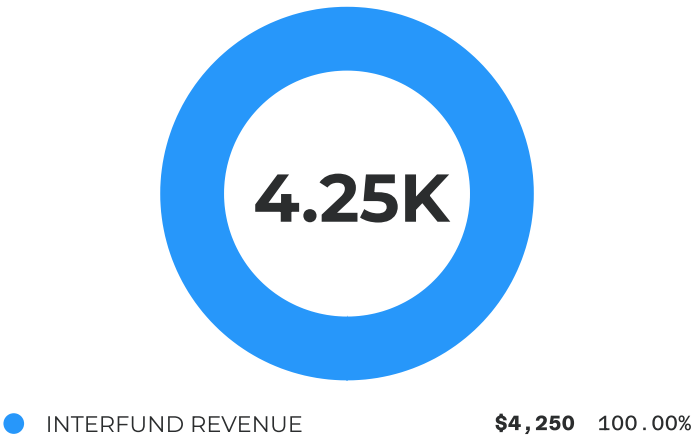


In FY2026, the County Administrator's revenue budget is set at \$4,250, reflecting a 3.66% increase from the previous year's budgeted amount of \$4,100. This continues the upward trend from FY2025, which saw a 1.23% increase over its prior period. As of 11/20/2025, the actual revenue for FY2025 was \$0, indicating that the budgeted figures are projections rather than realized amounts. Overall, the FY2026 budget shows a moderate growth in revenue expectations compared to FY2025.

Revenues by Revenue Source



FY26 Revenues by Revenue Source

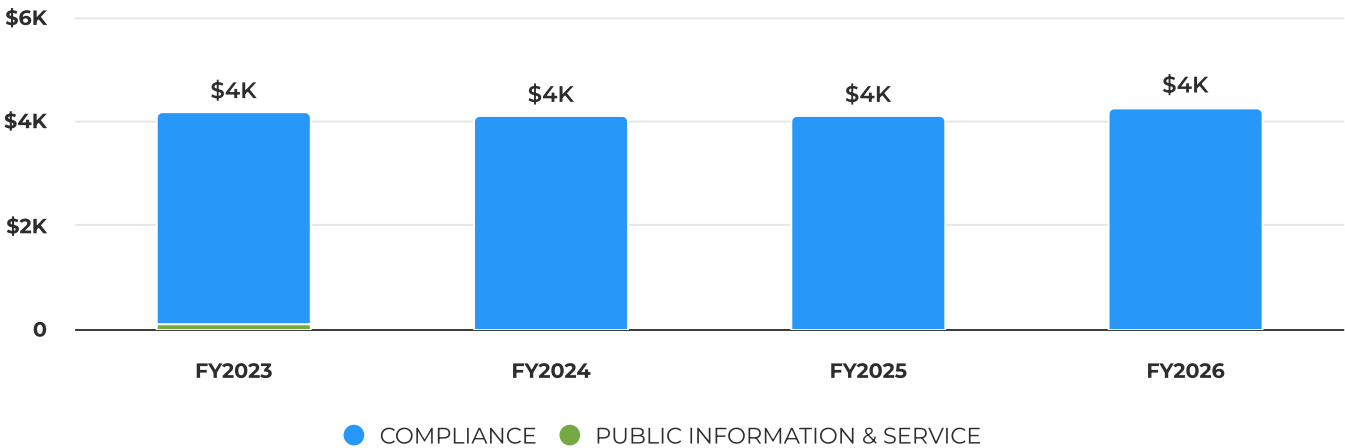


Revenues by Revenue Source

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
INTERFUND REVENUE	\$4,100	\$4,250	\$4,250	\$4,250	\$150
IR COMPLIANCE/KCHECKS	\$4,100	\$4,250	\$4,250	\$4,250	\$150
Total Revenues	\$4,100	\$4,250	\$4,250	\$4,250	\$150

Revenues by Department

Historical Revenues by Department



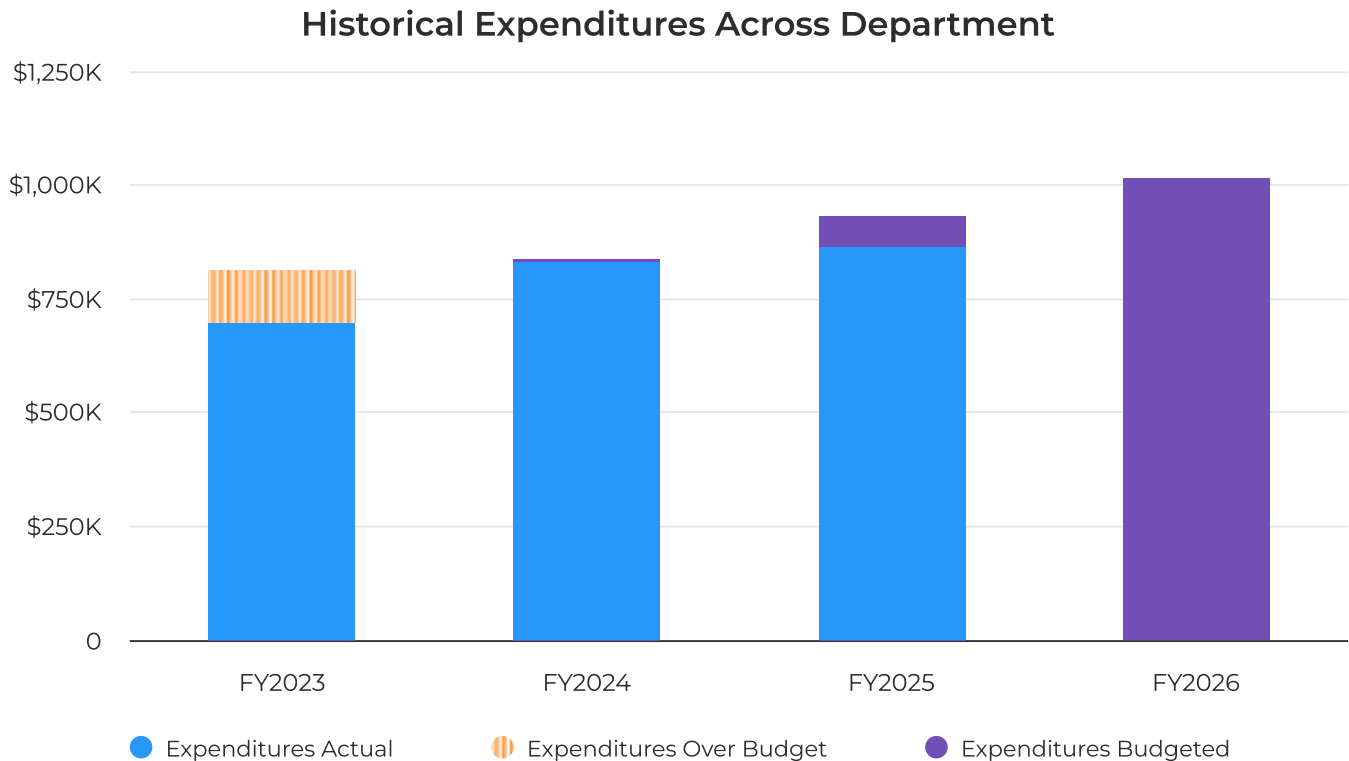
Revenues by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
COMPLIANCE		\$4,100	\$4,250	\$4,250	\$4,250	\$150
IR COMPLIANCE/KCHECKS	A198910-428010	\$4,100	\$4,250	\$4,250	\$4,250	\$150
Total Revenues		\$4,100	\$4,250	\$4,250	\$4,250	\$150

County Attorney

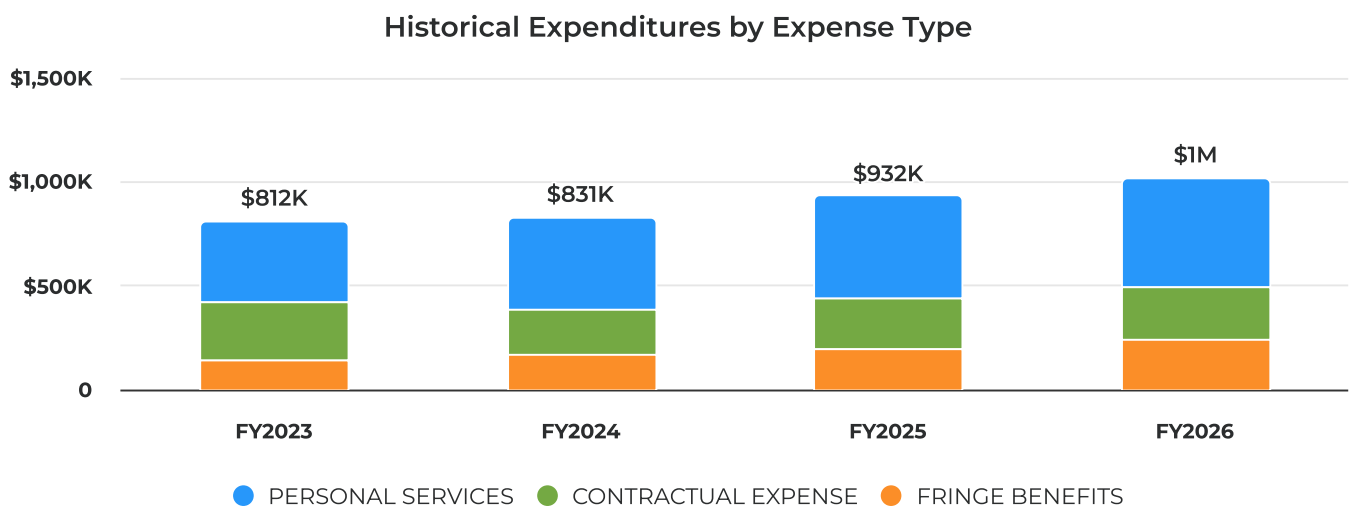
The County Attorney provides legal counsel to the County, County Officers, departments and employees in all matters involving an official act of a civil nature, and prosecutes and defends all such actions and proceedings brought by or against any of the above-named parties, except in those cases where counsel is provided by a County insurance carrier or where outside counsel is engaged. The County Attorney also provides legal research and opinions for the Board of Supervisors and County department heads. Other duties involve activities such as preparation of contracts, providing representation in certain cases in Family Court, acting as presentment agency in juvenile delinquency proceedings, and attending meetings of the Board of Supervisors.

Expenditure Summary

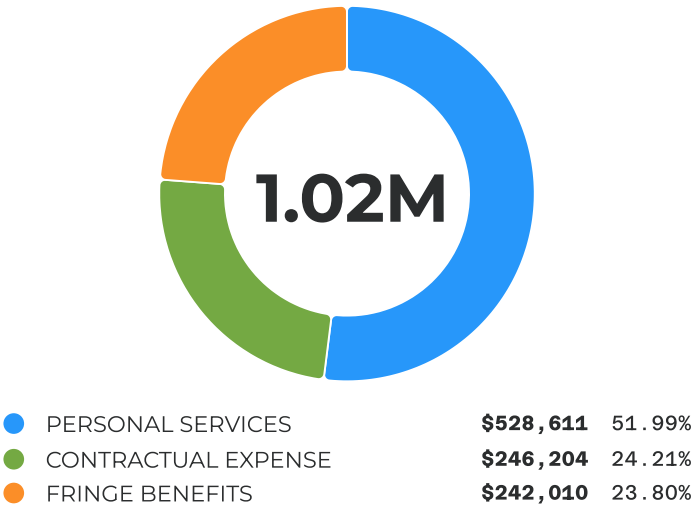


The County Attorney's budgeted expenditures for FY2026 are set at \$1 million, representing a 9.09% increase from the FY2025 budgeted amount of \$932,111. This continues the upward trend from the previous period, which saw an 11.54% increase in budgeted expenditures. As of 11/20/2025, actual expenditures in FY2025 were \$863,271, which was 92.61% of the budgeted amount. The FY2026 adopted budget reflects a further increase in spending due to a significant rise in resource allocation to the County Attorney's office.

Expenditures by Expense Type



FY26 Expenditures by Expense Type

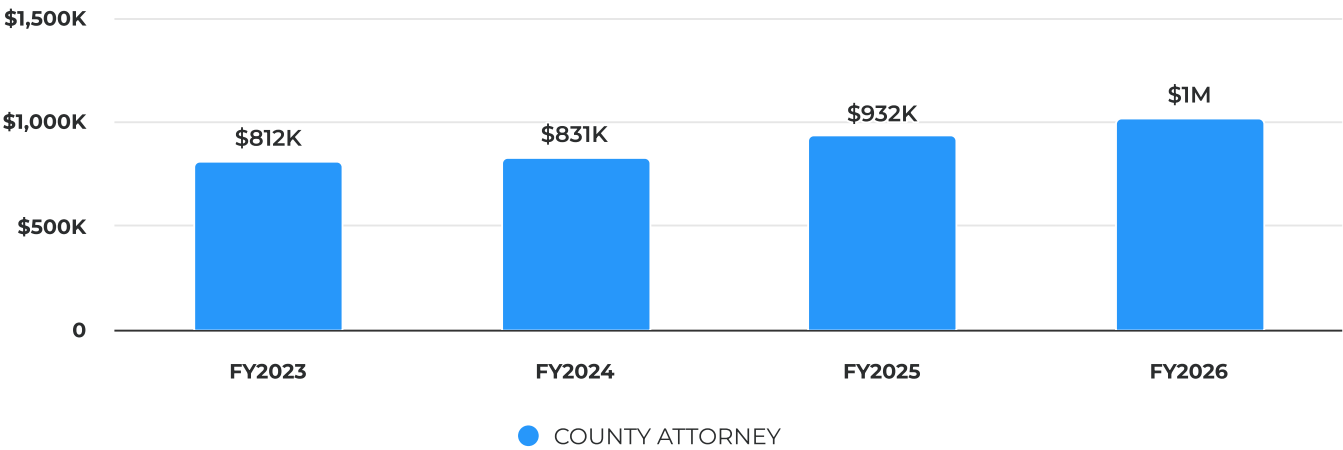


Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PERSONAL SERVICES	\$491,240	\$502,099	\$528,611	\$528,611	\$37,371
COUNTY ATTORNEY	\$491,240	\$502,099	\$528,611	\$528,611	\$37,371
CONTRACTUAL EXPENSE	\$247,854	\$317,854	\$246,204	\$246,204	-\$1,650
COUNTY ATTORNEY	\$247,854	\$317,854	\$246,204	\$246,204	-\$1,650
FRINGE BENEFITS	\$193,017	\$219,331	\$242,010	\$242,010	\$48,993
COUNTY ATTORNEY	\$193,017	\$219,331	\$242,010	\$242,010	\$48,993
Total Expenditures	\$932,111	\$1,039,284	\$1,016,825	\$1,016,825	\$84,714

Expenditures by Department

Historical Expenditures by Department



Expenditures by Department

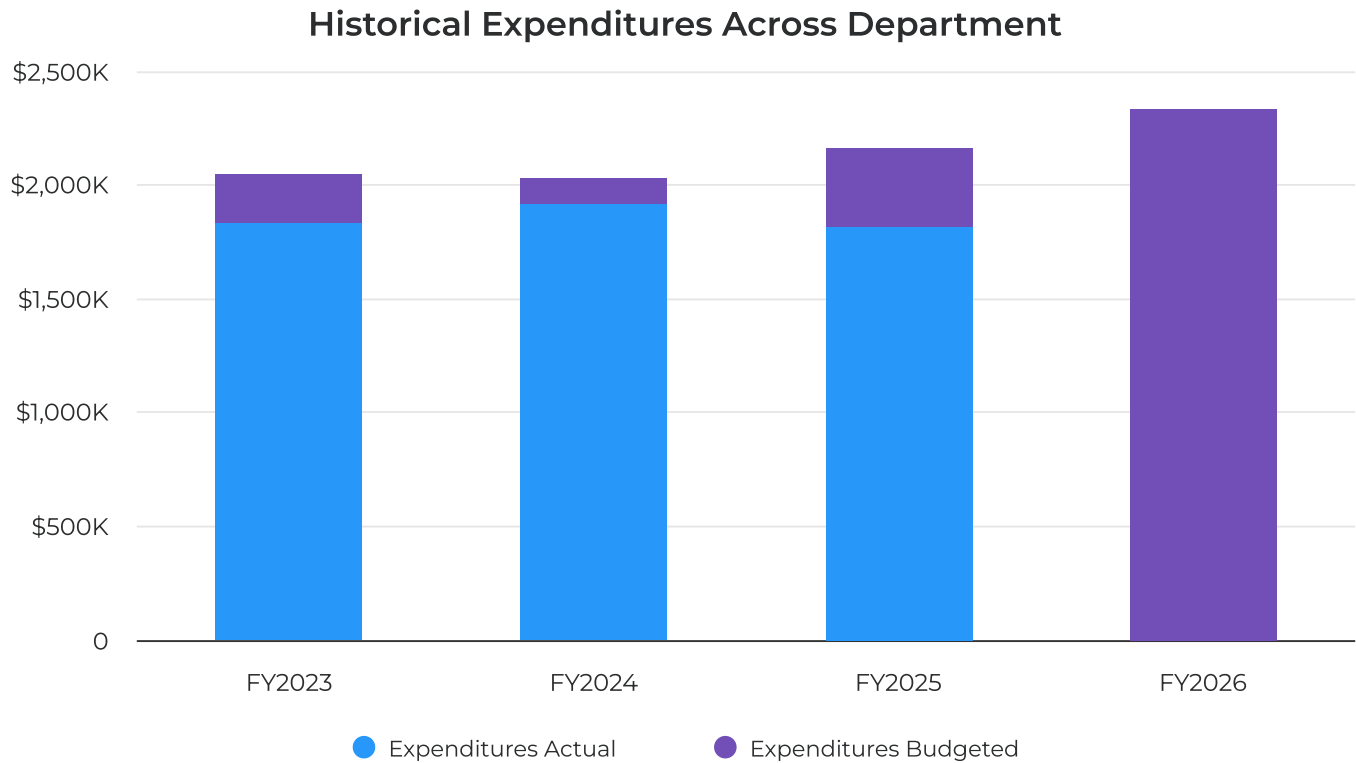
Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
COUNTY ATTORNEY		\$932,111	\$1,039,284	\$1,016,825	\$1,016,825	\$84,714
PERSONAL SERVICES FULL TIME	A142010- 511000	\$264,971	\$292,830	\$418,500	\$418,500	\$153,529
PERSONAL SERVICES PART TIME	A142010- 513000	\$226,269	\$209,269	\$110,111	\$110,111	-\$116,158
LEGAL EXP ASSESSMENT REVIEW	A142010- 540140	\$15,000	\$15,000	\$15,000	\$15,000	-
MISCELLANEOUS EXPENSE	A142010- 540200	\$12,000	\$12,000	\$12,000	\$12,000	-
TRAINING & STAFF DEVELOPMENT	A142010- 541030	\$15,000	\$15,000	\$15,000	\$15,000	-
PROFESSIONAL LEGAL COUNSEL	A142010- 542175	\$200,000	\$270,000	\$200,000	\$200,000	-
PHOTOCOPY USAGE/LEASE	A142010- 548900	\$1,600	\$1,600	\$900	\$900	-\$700
CENTRAL POSTAGE EXPENSE	A142010- 549000	\$700	\$700	\$700	\$700	-
CENTRAL PRINT & SUPPLY EXPENSE	A142010- 549100	\$1,300	\$1,300	\$650	\$650	-\$650
OFFICE SUPPLIES & EXPENSE	A142010- 549110	\$750	\$750	\$750	\$750	-
CENTRAL TELEPHONE EXPENSE	A142010- 549200	\$1,000	\$1,000	\$700	\$700	-\$300
TELEPHONE/CELLULAR EXPENSE	A142010- 549210	\$504	\$504	\$504	\$504	-
STATE RETIREMENT EXPENSE	A142010- 581100	\$86,945	\$90,465	\$106,821	\$106,821	\$19,876
SOCIAL SECURITY EXPENSE	A142010- 582100	\$37,580	\$38,411	\$40,439	\$40,439	\$2,859
WORKERS COMPENSATION EXPENSE	A142010- 583100	\$402	\$300	\$274	\$274	-\$128
DISABILITY EXPENSE	A142010- 585100	\$290	\$270	\$270	\$270	-\$20
EMPLOYEE HEALTH INSURANCE	A142010- 586100	\$67,800	\$89,885	\$94,206	\$94,206	\$26,406
Total Expenditures		\$932,111	\$1,039,284	\$1,016,825	\$1,016,825	\$84,714

County Clerk

The County Clerk is the keeper of records for land transactions and court proceedings, as well as the elected official responsible for managing the Department of Motor Vehicles (DMV) on behalf of New York State. The work conducted by the friendly clerks in our office make it possible for Americans to prove their citizenship, their property ownership, and travel on our highways. The court records we maintain allow for the inspection of acquittal, conviction, or payment of a judgment. Many of our records are available online and, unless sealed by court order or statute, available for inspection in our office.

The County Historian presents to local community and historical groups, museums, schools and private organizations on local history upon request. Additionally the historian organizes and hosts special events, including training classes for local institutions, historians and others a few times a year and Madison County's annual Archives Day in October, which celebrates documents stored in the Madison County Archives. The historian also actively collects documents pertaining to the county's history for future use.

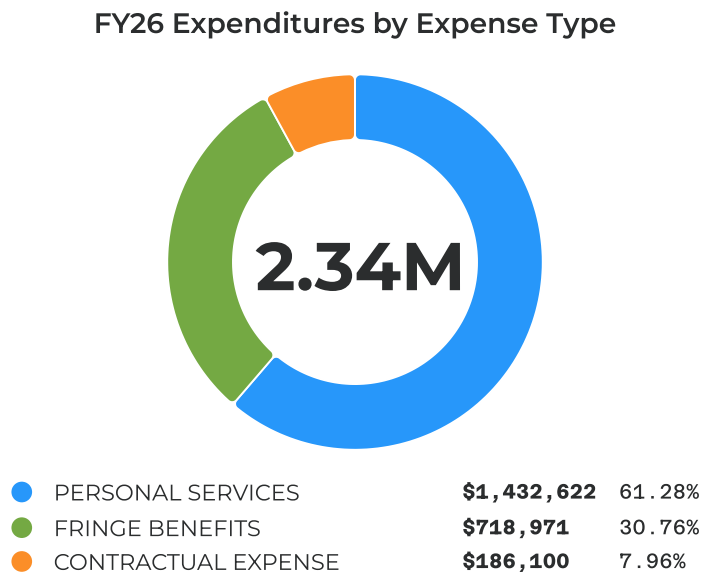
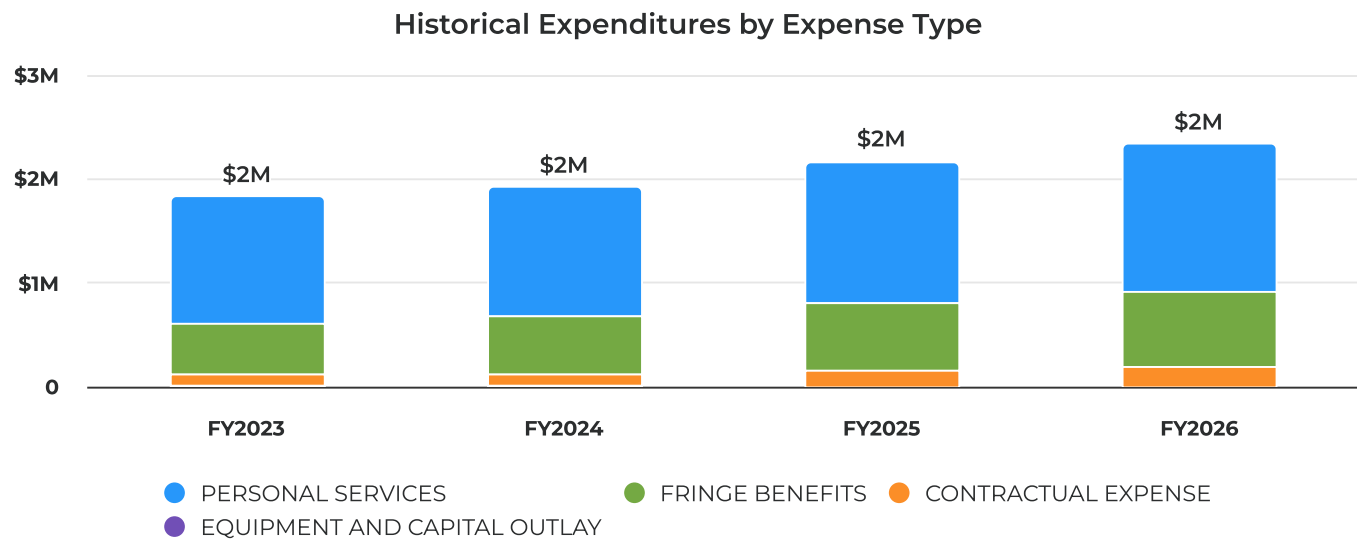
Expenditure Summary



The County Clerk's budgeted expenditures for FY2026 are \$2.3 million, representing an 8.22% increase from the FY2025 budgeted amount of \$2.2 million. This continues the upward trend from FY2025, which saw a 6.48% increase over the prior period.

As of 11/20/2025, the FY2025 actual expenditures were \$1.8 million, which amounted to 84.03% of the budgeted expenditures for that year. The FY2026 budget reflects a further increase in planned spending compared to both the FY2025 budget and actual expenditures, indicating a continued growth in the County Clerk's expenditure allocation.

Expenditures by Expense Type



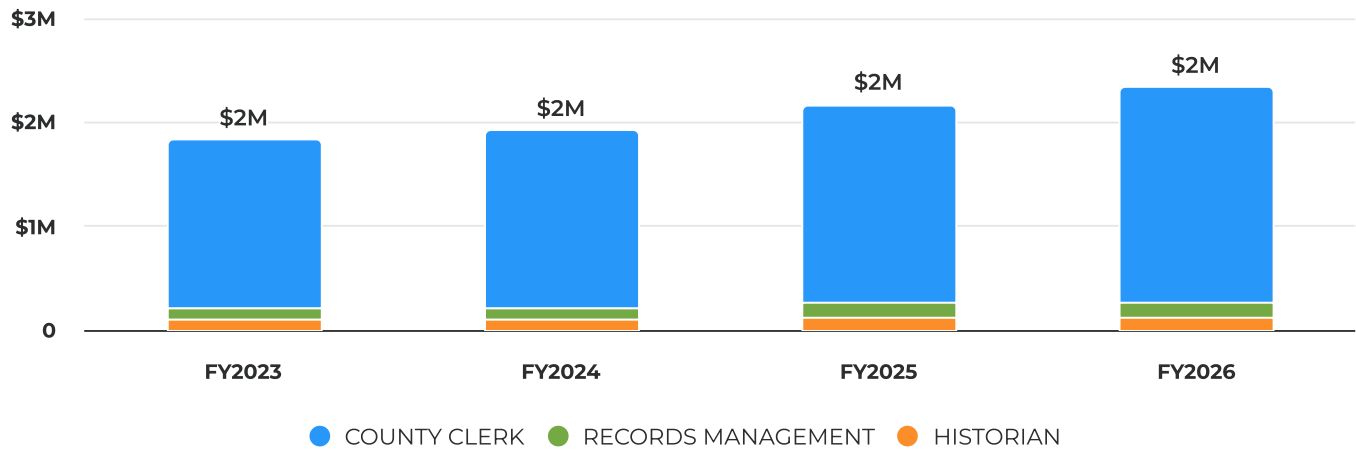
Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PERSONAL SERVICES	\$1,354,627	\$1,454,709	\$1,432,622	\$1,432,622	\$77,995
COUNTY CLERK	\$1,218,684	\$1,326,897	\$1,304,810	\$1,304,810	\$86,126
RECORDS MANAGEMENT	\$69,000	\$60,869	\$60,869	\$60,869	-\$8,131
HISTORIAN	\$66,943	\$66,943	\$66,943	\$66,943	-
CONTRACTUAL EXPENSE	\$160,875	\$198,700	\$186,100	\$186,100	\$25,225
COUNTY CLERK	\$129,150	\$152,650	\$140,050	\$140,050	\$10,900
RECORDS MANAGEMENT	\$27,450	\$40,200	\$40,200	\$40,200	\$12,750
HISTORIAN	\$4,275	\$5,850	\$5,850	\$5,850	\$1,575
FRINGE BENEFITS	\$644,632	\$685,618	\$718,971	\$718,971	\$74,339
COUNTY CLERK	\$554,305	\$600,926	\$629,438	\$629,438	\$75,133
RECORDS MANAGEMENT	\$46,076	\$45,496	\$47,826	\$47,826	\$1,750

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
HISTORIAN	\$44,251	\$39,196	\$41,707	\$41,707	-\$2,544
Total Expenditures	\$2,160,134	\$2,339,027	\$2,337,693	\$2,337,693	\$177,559

Expenditures by Department

Historical Expenditures by Department



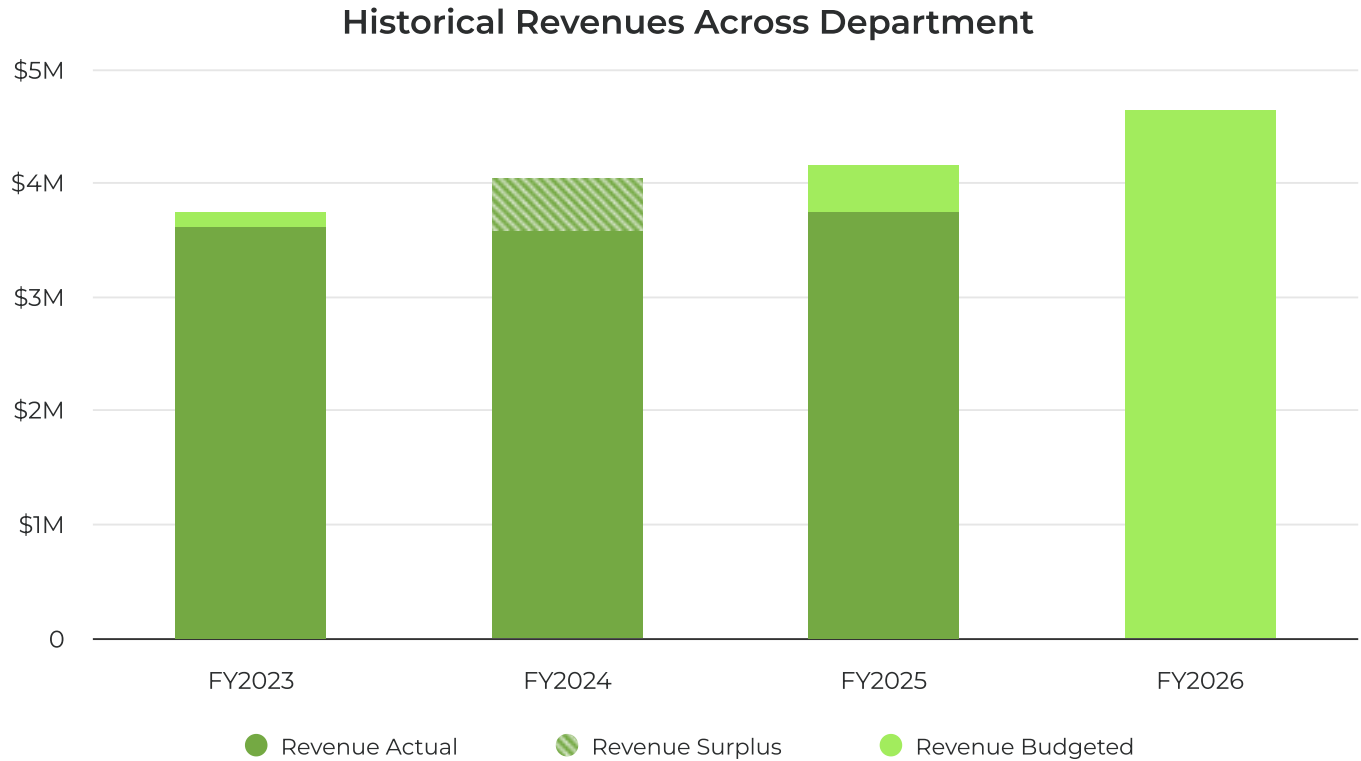
Expenditures by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
COUNTY CLERK		\$1,902,139	\$2,080,473	\$2,074,298	\$2,074,298	\$172,159
PERSONAL SERVICES FULL TIME	A141010-511000	\$1,121,789	\$1,275,992	\$1,253,904	\$1,253,904	\$132,115
PERSONAL SERVICES PART TIME	A141010-513000	\$66,895	\$26,391	\$26,391	\$26,391	-\$40,504
OVERTIME	A141010-514000	-	\$215	\$216	\$216	\$216
SUPPLEMENTAL PAY	A141010-516000	\$30,000	\$24,299	\$24,299	\$24,299	-\$5,701
EQUIPMENT-DMV	A141010-540122	\$2,500	\$5,000	\$5,000	\$5,000	\$2,500
FINGER PRINTING DMV	A141010-540181	\$300	\$900	\$900	\$900	\$600
DMV E-ZPASS TAGS	A141010-540295	\$3,150	\$5,250	\$5,250	\$5,250	\$2,100
OFFICE EQUIPMENT/FURNITURE	A141010-540400	\$5,000	\$7,500	\$7,500	\$7,500	\$2,500
RECORDS DISPOSAL EXPENSE	A141010-540600	\$1,500	\$1,500	\$1,500	\$1,500	-
TRAVEL EXPENSE (MILEAGE)	A141010-541000	\$500	\$500	\$500	\$500	-
TRAINING & STAFF DEVELOPMENT	A141010-541030	\$12,500	\$14,500	\$14,500	\$14,500	\$2,000
ADVERTISING EXPENSE	A141010-541300	\$750	\$15,000	\$1,000	\$1,000	\$250

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
LEGAL NOTICE PUBLICATIONS	A141010-542080	\$250	\$250	\$250	\$250	-
BOOKS ELEC MEDIA JRNL/JACKETS	A141010-542930	\$400	\$500	\$500	\$500	\$100
COMPUTERIZED INDEXING	A141010-547120	\$71,000	\$71,000	\$71,000	\$71,000	-
REPAIRS DIGITIZATION DOCKET BK	A141010-547410	\$6,500	\$7,500	\$7,500	\$7,500	\$1,000
OFFICE EQUIPMENT MAINTENANCE	A141010-548800	\$2,000	-	-	-	-\$2,000
PHOTOCOPY USAGE/LEASE	A141010-548900	\$3,800	\$3,800	\$4,500	\$4,500	\$700
CENTRAL POSTAGE EXPENSE	A141010-549000	\$8,000	\$10,000	\$10,000	\$10,000	\$2,000
CENTRAL PRINT & SUPPLY EXPENSE	A141010-549100	\$1,500	\$1,000	\$1,000	\$1,000	-\$500
OFFICE SUPPLIES & EXPENSE	A141010-549110	\$5,000	\$5,000	\$5,000	\$5,000	-
CENTRAL TELEPHONE EXPENSE	A141010-549200	\$1,600	\$1,500	\$2,100	\$2,100	\$500
TELEPHONE/CELLULAR EXPENSE	A141010-549210	\$400	\$450	\$550	\$550	\$150
CENTRAL GARAGE EXPENSE	A141010-549300	\$2,500	\$1,500	\$1,500	\$1,500	-\$1,000
STATE RETIREMENT EXPENSE	A141010-581100	\$187,805	\$183,980	\$199,795	\$199,795	\$11,990
SOCIAL SECURITY EXPENSE	A141010-582100	\$93,230	\$99,627	\$97,938	\$97,938	\$4,708
WORKERS COMPENSATION EXPENSE	A141010-583100	\$1,260	\$800	\$852	\$852	-\$408
DISABILITY EXPENSE	A141010-585100	\$1,330	\$1,305	\$1,282	\$1,282	-\$48
EMPLOYEE HEALTH INSURANCE	A141010-586100	\$270,680	\$315,214	\$329,571	\$329,571	\$58,891
RECORDS MANAGEMENT		\$142,526	\$146,565	\$148,895	\$148,895	\$6,369
PERSONAL SERVICES FULL TIME	A146010-511000	\$60,000	\$60,869	\$60,869	\$60,869	\$869
PERSONAL SERVICES PART TIME	A146010-513000	\$9,000	-	-	-	-\$9,000
INDEXING SOFTWARE	A146010-540136	\$16,100	\$17,000	\$17,000	\$17,000	\$900
RECORDS MGMT PROJECTS	A146010-540275	\$10,000	\$10,000	\$10,000	\$10,000	-
INDEXING EQUIPMENT	A146010-540416	-	\$2,500	\$2,500	\$2,500	\$2,500
TRAVEL EXPENSE (MILEAGE)	A146010-541000	\$150	\$250	\$250	\$250	\$100
TRAINING & STAFF DEVELOPMENT	A146010-541030	\$1,200	\$1,450	\$1,450	\$1,450	\$250
SHREDDING DEPARTMENTAL	A146010-549999	-	\$9,000	\$9,000	\$9,000	\$9,000

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
STATE RETIREMENT EXPENSE	A146010- 581100	\$7,679	\$7,791	\$8,535	\$8,535	\$856
SOCIAL SECURITY EXPENSE	A146010- 582100	\$5,279	\$4,656	\$4,656	\$4,656	-\$623
WORKERS COMPENSATION EXPENSE	A146010- 583100	\$68	\$50	\$42	\$42	-\$26
DISABILITY EXPENSE	A146010- 585100	\$50	\$45	\$45	\$45	-\$5
EMPLOYEE HEALTH INSURANCE	A146010- 586100	\$33,000	\$32,954	\$34,548	\$34,548	\$1,548
HISTORIAN		\$115,469	\$111,989	\$114,500	\$114,500	-\$969
PERSONAL SERVICES FULL TIME	A751070- 511000	\$66,943	\$66,943	\$66,943	\$66,943	-
BOOKS & PERIODICALS	A751070- 540050	\$175	\$200	\$200	\$200	\$25
TRAVEL EXPENSE (MILEAGE)	A751070- 541000	\$200	\$200	\$200	\$200	-
TRAVEL EXP(CONFERENCE/SEMINAR)	A751070- 541020	\$1,300	\$3,300	\$3,300	\$3,300	\$2,000
PORTRAIT CONSERVATION	A751070- 541060	\$2,000	\$1,500	\$1,500	\$1,500	-\$500
ADVERTISING EXPENSE	A751070- 541300	\$50	\$100	\$100	\$100	\$50
COUNTY HISTORIAN EXPENSE	A751070- 542742	\$50	\$50	\$50	\$50	-
CENTRAL POSTAGE EXPENSE	A751070- 549000	\$50	\$50	\$50	\$50	-
CENTRAL PRINT & SUPPLY EXPENSE	A751070- 549100	\$100	\$100	\$100	\$100	-
OFFICE SUPPLIES & EXPENSE	A751070- 549110	\$250	\$250	\$250	\$250	-
CENTRAL TELEPHONE EXPENSE	A751070- 549200	\$100	\$100	\$100	\$100	-
STATE RETIREMENT EXPENSE	A751070- 581100	\$15,250	\$11,046	\$12,538	\$12,538	-\$2,712
SOCIAL SECURITY EXPENSE	A751070- 582100	\$5,122	\$5,121	\$5,121	\$5,121	-\$1
WORKERS COMPENSATION EXPENSE	A751070- 583100	\$229	\$250	\$173	\$173	-\$56
DISABILITY EXPENSE	A751070- 585100	\$50	\$45	\$45	\$45	-\$5
EMPLOYEE HEALTH INSURANCE	A751070- 586100	\$23,600	\$22,734	\$23,830	\$23,830	\$230
Total Expenditures		\$2,160,134	\$2,339,027	\$2,337,693	\$2,337,693	\$177,559

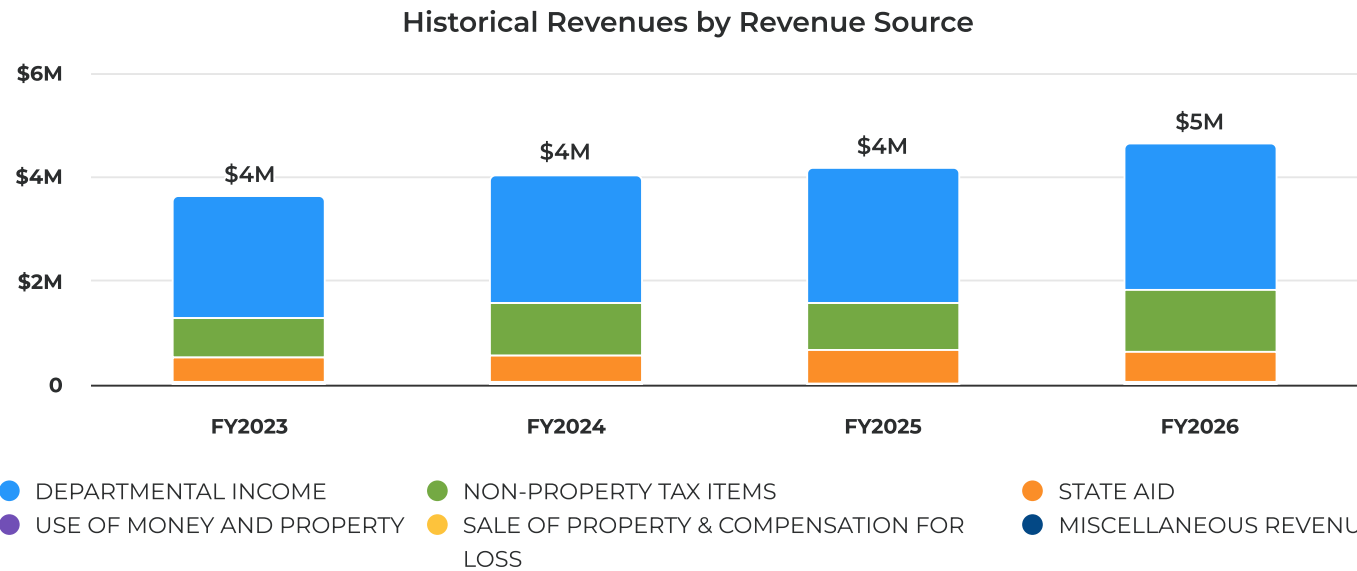
Revenue Summary



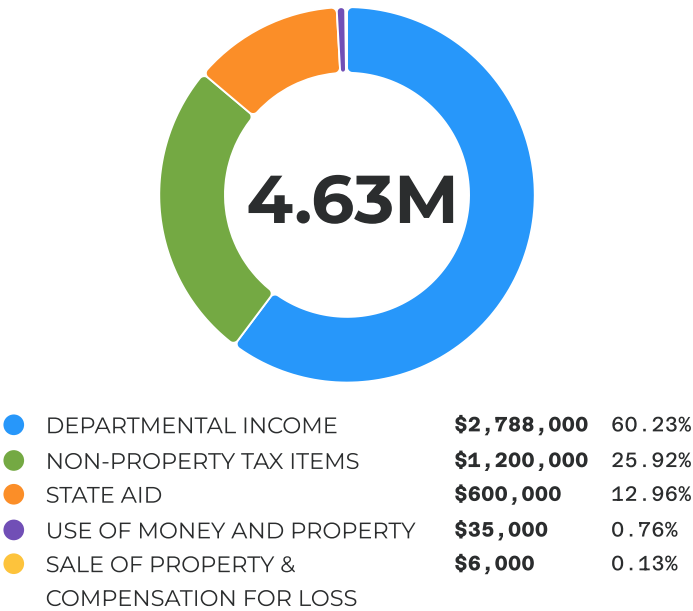
For FY2026, the County Clerk's revenue budget is set at \$4.6 million, representing an 11.23% increase from the FY2025 budget of \$4.2 million. This continues the upward trend in budgeted revenue following the 16.1% increase seen from the prior period to FY2025.

As of 11/20/2025, actual revenue was \$3.8 million, which represented 90.18% of the budgeted revenue for the year. The FY2026 budget anticipates further growth in revenue, building on the 2025 budgeted increases.

Revenues by Revenue Source



FY26 Revenues by Revenue Source



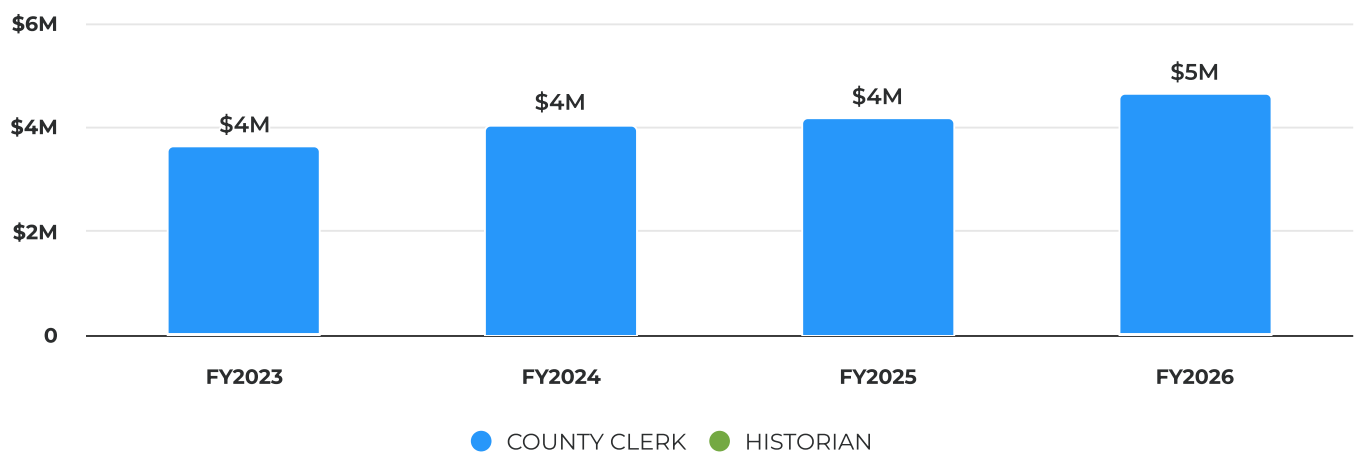
Revenues by Revenue Source

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
NON-PROPERTY TAX ITEMS	\$900,000	\$750,000	\$1,200,000	\$1,200,000	\$300,000
REAL PROPERTY TRANSFER TAX	\$900,000	\$750,000	\$1,200,000	\$1,200,000	\$300,000
DEPARTMENTAL INCOME	\$2,578,000	\$2,753,000	\$2,788,000	\$2,788,000	\$210,000
MORTGAGE TAX ADMINISTRATION	\$144,000	\$144,000	\$144,000	\$144,000	-
WEB SERVICE FEES	\$44,000	\$44,000	\$44,000	\$44,000	-
NYS DMV WEB RETENTION	\$190,000	\$190,000	\$200,000	\$200,000	\$10,000

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
CLERKS FEES REVENUE	\$700,000	\$675,000	\$700,000	\$700,000	-
DMV FEES REVENUE	\$1,500,000	\$1,700,000	\$1,700,000	\$1,700,000	\$200,000
USE OF MONEY AND PROPERTY	\$31,000	\$35,000	\$35,000	\$35,000	\$4,000
INVESTMENT INTEREST EARNED	\$20,000	\$24,000	\$24,000	\$24,000	\$4,000
RENTAL OF PROPERTY	\$11,000	\$11,000	\$11,000	\$11,000	-
SALE OF PROPERTY & COMPENSATION FOR LOSS	\$2,500	\$5,000	\$6,000	\$6,000	\$3,500
SALE OF E-ZPASS TAGS	\$2,500	\$5,000	\$5,000	\$5,000	\$2,500
BOOK SALES	-	-	\$1,000	\$1,000	-
STATE AID	\$650,000	\$400,000	\$600,000	\$600,000	-\$50,000
SA MORTGAGE TAX	\$650,000	\$400,000	\$600,000	\$600,000	-\$50,000
Total Revenues	\$4,161,500	\$3,943,000	\$4,629,000	\$4,629,000	\$467,500

Revenues by Department

Historical Revenues by Department



Revenues by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
COUNTY CLERK		\$4,161,500	\$3,943,000	\$4,628,000	\$4,628,000	\$466,500
REAL PROPERTY TRANSFER TAX	A141010- 411891	\$900,000	\$750,000	\$1,200,000	\$1,200,000	\$300,000
MORTGAGE TAX ADMINISTRATION	A141010- 412520	\$144,000	\$144,000	\$144,000	\$144,000	-
WEB SERVICE FEES	A141010- 412530	\$44,000	\$44,000	\$44,000	\$44,000	-
NYS DMV WEB RETENTION	A141010- 412540	\$190,000	\$190,000	\$200,000	\$200,000	\$10,000
CLERKS FEES REVENUE	A141010- 412550	\$700,000	\$675,000	\$700,000	\$700,000	-

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
DMV FEES REVENUE	A141010-412560	\$1,500,000	\$1,700,000	\$1,700,000	\$1,700,000	\$200,000
INVESTMENT INTEREST EARNED	A141010-424008	\$20,000	\$24,000	\$24,000	\$24,000	\$4,000
RENTAL OF PROPERTY	A141010-424100	\$11,000	\$11,000	\$11,000	\$11,000	-
SALE OF E-ZPASS TAGS	A141010-426554	\$2,500	\$5,000	\$5,000	\$5,000	\$2,500
SA MORTGAGE TAX	A141010-430050	\$650,000	\$400,000	\$600,000	\$600,000	-\$50,000
HISTORIAN		-	-	\$1,000	\$1,000	\$1,000
BOOK SALES	A751070-426557	-	-	\$1,000	\$1,000	-
Total Revenues		\$4,161,500	\$3,943,000	\$4,629,000	\$4,629,000	\$467,500

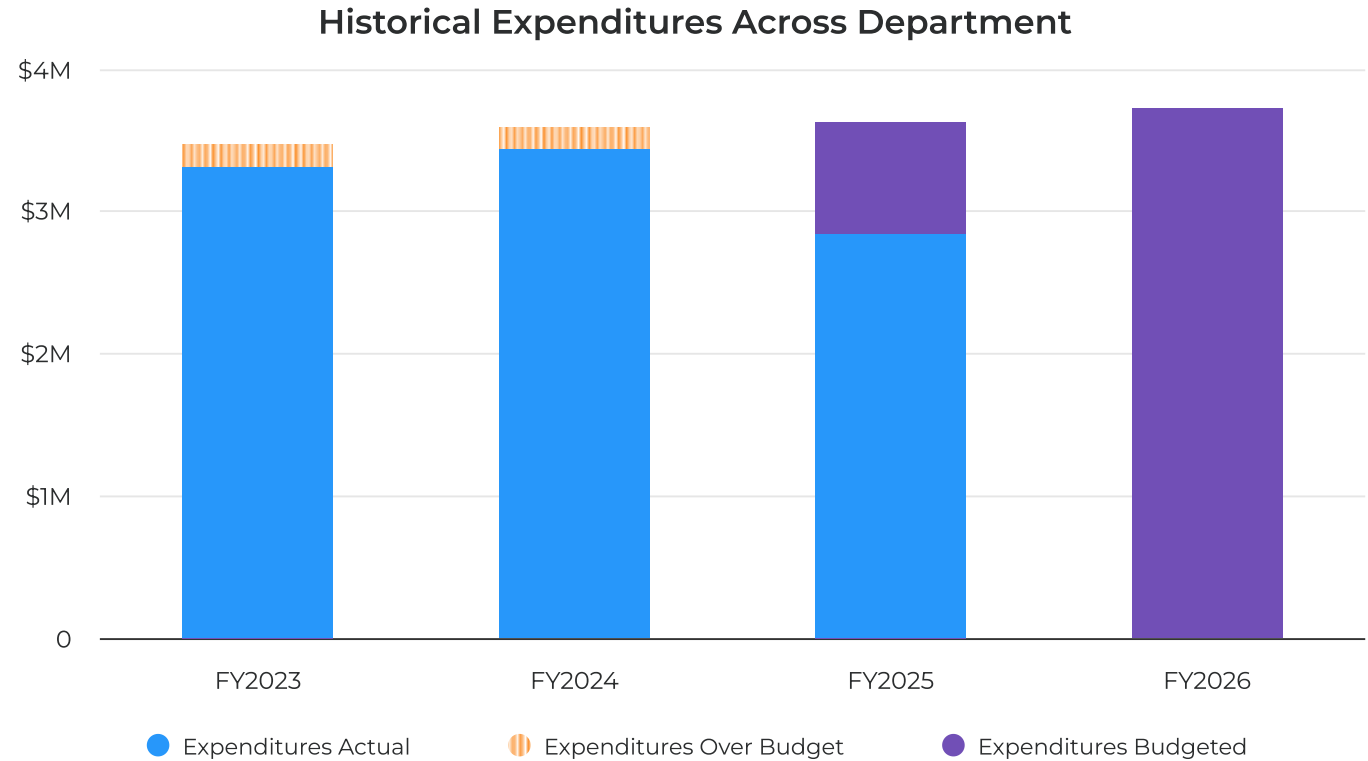
County Treasurer

The Treasurer's Office serves as the custodian of public funds, collects and enforces delinquent real property taxes, issues certified tax searches, administers the County's occupancy tax, returns bail funds, and issues certificates of residence for students attending community colleges. The Treasurer also serves as the voluntary administrator of estates.

The Real Property Department was combined with the Treasurer's Office several years ago to provide the most efficient service for the public. The Real Property Department provides a variety of services to our local taxpayers, as well as our local assessors, municipal staff, surveyors/abstractors/real estate professionals, county departments and many more. Some of these services include county-wide GIS and tax mapping updates and maintenance, which consists of reviewing recorded deeds and surveys, answering questions our taxpayers may have regarding their properties and providing maps and GIS data for Madison County departments such as Emergency Management and Public Health. We also provide support to our local assessors in the form of running assessment rolls, preparing reports, etc. Finally, we process thousands of property tax bills on an annual basis for numerous local municipalities, which provide vital funding for county, town, village and school district services.

The greatest expense in the Treasurer's Office is Community College Tuition, with a 2026 budget of \$2,500,000. New York State Education Law requires the County to contribute towards tuition costs for students residing in Madison County and attending community college outside the county. There is no State Aid or other revenue source to offset the expense of this State mandate, so the cost is borne by our local taxpayers.

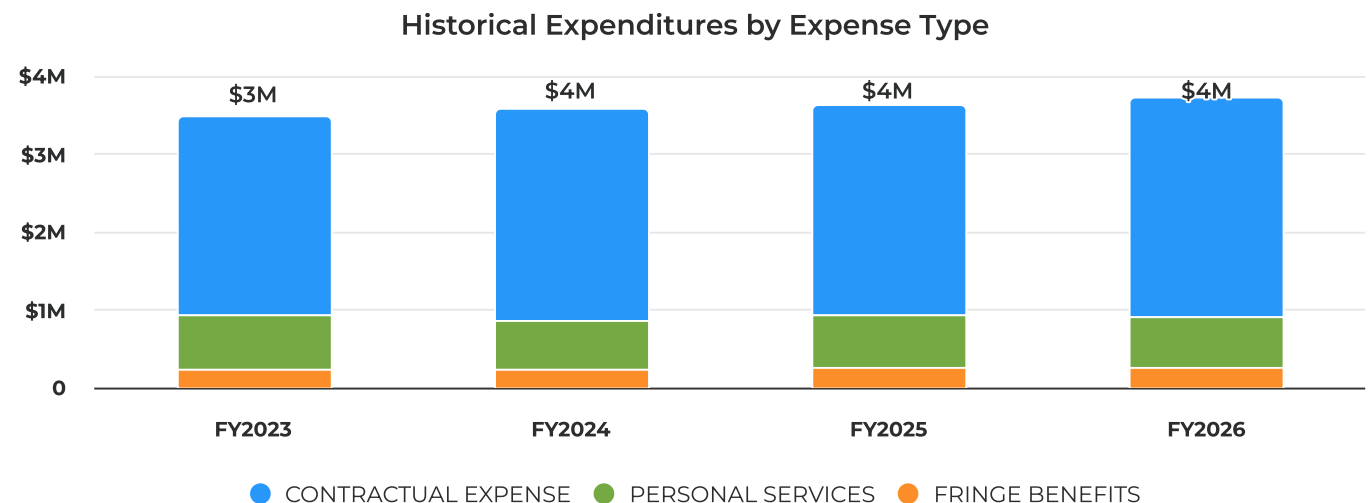
Expenditure Summary



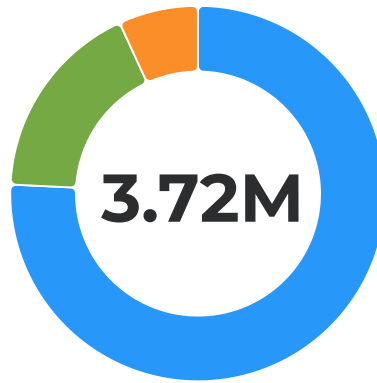
For FY2026, the County Treasurer's budgeted expenditures are \$3.7 million, representing a 2.39% increase from the FY2025 budgeted amount of \$3.6 million. This follows a 5.59% increase in budgeted expenditures from the prior period to FY2025.

As of 11/20/2025, actual expenditures were \$2.8 million, which amounted to 78.26% of the budgeted expenditures for that year. The FY2026 budgeted expenditures continue to rise, though at a slower rate compared to the increase seen from the prior period to FY2025.

Expenditures by Expense Type



FY26 Expenditures by Expense Type



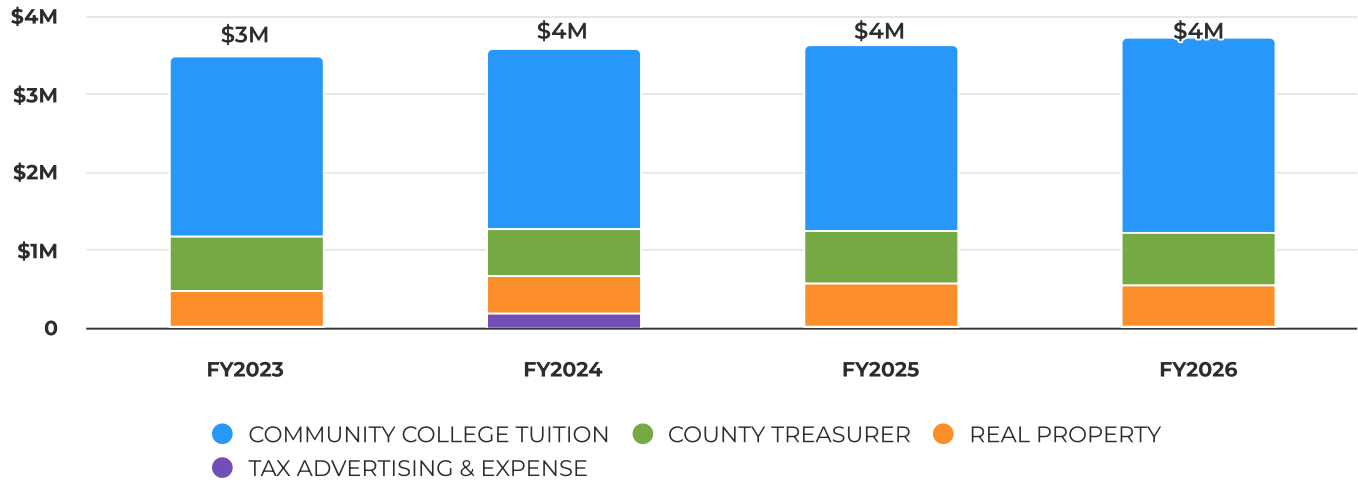
● CONTRACTUAL EXPENSE	\$2,820,212	75.77%
● PERSONAL SERVICES	\$646,962	17.38%
● FRINGE BENEFITS	\$254,722	6.84%

Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PERSONAL SERVICES	\$672,633	\$646,962	\$646,962	\$646,962	-\$25,671
COUNTY TREASURER	\$388,222	\$380,537	\$380,537	\$380,537	-\$7,685
REAL PROPERTY	\$284,411	\$266,425	\$266,425	\$266,425	-\$17,986
CONTRACTUAL EXPENSE	\$2,704,005	\$2,834,395	\$2,820,212	\$2,820,212	\$116,207
COUNTY TREASURER	\$151,805	\$175,770	\$161,087	\$161,087	\$9,282
REAL PROPERTY	\$142,300	\$147,300	\$147,300	\$147,300	\$5,000
TAX ADVERTISING & EXPENSE	\$9,900	\$11,325	\$11,825	\$11,825	\$1,925
COMMUNITY COLLEGE TUITION	\$2,400,000	\$2,500,000	\$2,500,000	\$2,500,000	\$100,000
FRINGE BENEFITS	\$258,233	\$238,560	\$254,722	\$254,722	-\$3,511
COUNTY TREASURER	\$136,076	\$137,242	\$147,511	\$147,511	\$11,435
REAL PROPERTY	\$122,157	\$101,318	\$107,211	\$107,211	-\$14,946
Total Expenditures	\$3,634,871	\$3,719,917	\$3,721,896	\$3,721,896	\$87,025

Expenditures by Department

Historical Expenditures by Department



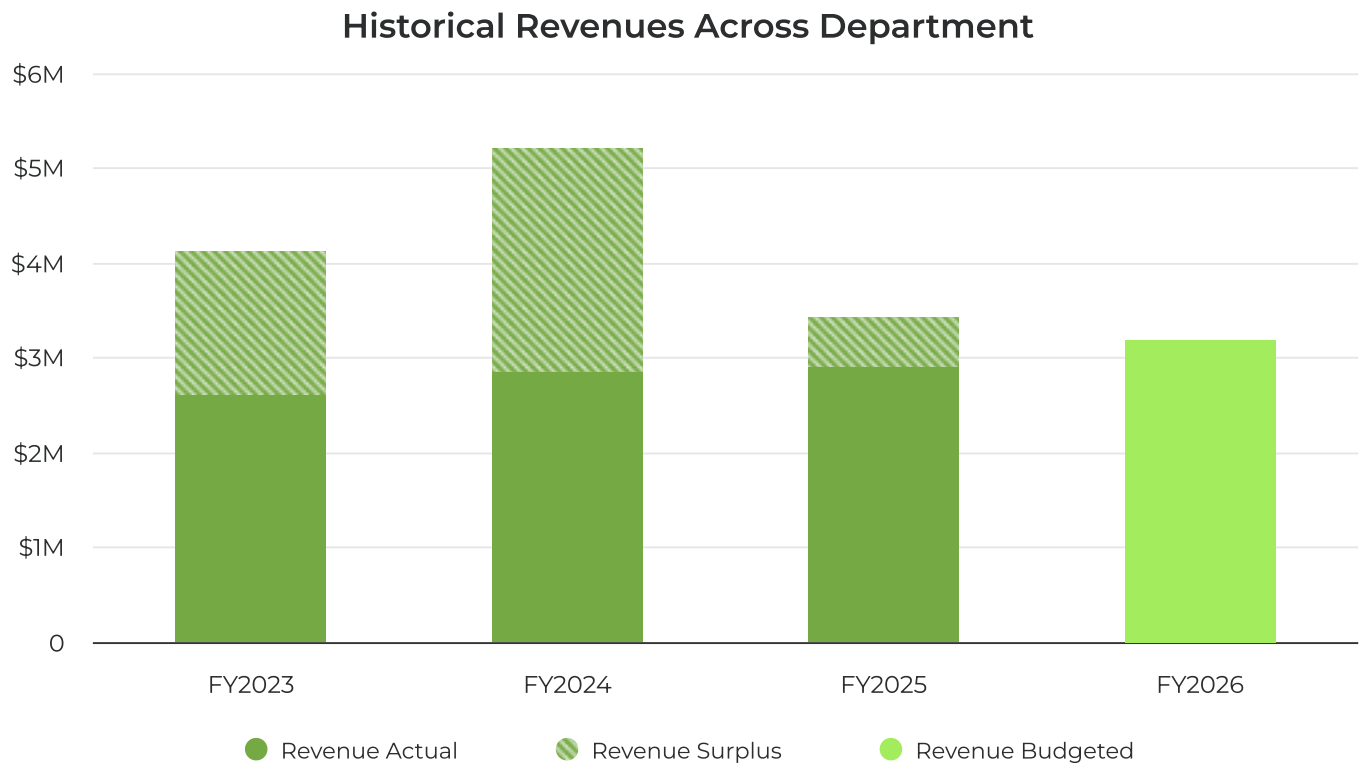
Expenditures by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
COUNTY TREASURER		\$676,103	\$693,549	\$689,135	\$689,135	\$13,032
PERSONAL SERVICES FULL TIME	A132510-511000	\$353,222	\$379,037	\$379,037	\$379,037	\$25,815
PERSONAL SERVICES PART TIME	A132510-513000	\$35,000	-	-	-	-\$35,000
SUPPLEMENTAL PAY	A132510-516000	-	\$1,500	\$1,500	\$1,500	\$1,500
COMPUTER SOFTWARE MAINTENANCE	A132510-540103	\$19,464	\$20,145	\$20,145	\$20,145	\$681
SHORT TERM RENTAL SOFTWARE	A132510-540109	-	\$15,000	-	-	-
BANK FEES	A132510-540622	\$25,000	\$20,000	\$20,000	\$20,000	-\$5,000
CASH MANAGEMENT EXPENSE	A132510-540623	\$35,000	\$41,450	\$41,450	\$41,450	\$6,450
TRAINING & STAFF DEVELOPMENT	A132510-541030	\$1,500	\$1,500	\$1,500	\$1,500	-
LIENHOLDER SEARCH	A132510-547100	\$40,000	\$43,000	\$43,000	\$43,000	\$3,000
PHOTOCOPY USAGE/LEASE	A132510-548900	\$2,710	\$2,000	\$2,000	\$2,000	-\$710
CENTRAL POSTAGE EXPENSE	A132510-549000	\$24,611	\$28,000	\$28,000	\$28,000	\$3,389
CENTRAL PRINT & SUPPLY EXPENSE	A132510-549100	\$2,200	\$2,500	\$2,500	\$2,500	\$300
OFFICE SUPPLIES & EXPENSE	A132510-549110	\$500	\$1,200	\$1,517	\$1,517	\$1,017
CENTRAL TELEPHONE EXPENSE	A132510-549200	\$360	\$500	\$500	\$500	\$140
TELEPHONE/CELLULAR EXPENSE	A132510-549210	\$460	\$475	\$475	\$475	\$15

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
STATE RETIREMENT EXPENSE	A132510- 581100	\$51,828	\$56,608	\$62,909	\$62,909	\$11,081
SOCIAL SECURITY EXPENSE	A132510- 582100	\$29,699	\$27,467	\$28,997	\$28,997	-\$702
WORKERS COMPENSATION EXPENSE	A132510- 583100	\$364	\$300	\$259	\$259	-\$105
DISABILITY EXPENSE	A132510- 585100	\$385	\$270	\$270	\$270	-\$115
EMPLOYEE HEALTH INSURANCE	A132510- 586100	\$53,800	\$52,597	\$55,076	\$55,076	\$1,276
REAL PROPERTY		\$548,868	\$515,043	\$520,936	\$520,936	-\$27,932
PERSONAL SERVICES FULL TIME	A135510- 511000	\$284,411	\$260,005	\$260,005	\$260,005	-\$24,406
SUPPLEMENTAL PAY	A135510- 516000	-	\$6,420	\$6,420	\$6,420	\$6,420
DUES & MEMBERSHIPS	A135510- 540010	\$1,400	\$1,400	\$1,400	\$1,400	-
COMPUTER SOFTWARE MAINTENANCE	A135510- 540103	\$90,000	\$92,000	\$92,000	\$92,000	\$2,000
TRAVEL EXP(CONFERENCE/SEMINAR)	A135510- 541020	\$500	\$500	\$500	\$500	-
TRAINING & STAFF DEVELOPMENT	A135510- 541030	\$5,000	\$5,000	\$5,000	\$5,000	-
PHOTOCOPY USAGE/LEASE	A135510- 548900	\$18,000	\$21,000	\$21,000	\$21,000	\$3,000
CENTRAL POSTAGE EXPENSE	A135510- 549000	\$7,000	\$7,000	\$7,000	\$7,000	-
CENTRAL PRINT & SUPPLY EXPENSE	A135510- 549100	\$3,000	\$3,000	\$3,000	\$3,000	-
OFFICE SUPPLIES & EXPENSE	A135510- 549110	\$17,000	\$17,000	\$17,000	\$17,000	-
CENTRAL TELEPHONE EXPENSE	A135510- 549200	\$400	\$400	\$400	\$400	-
STATE RETIREMENT EXPENSE	A135510- 581100	\$44,728	\$37,007	\$40,785	\$40,785	-\$3,943
SOCIAL SECURITY EXPENSE	A135510- 582100	\$21,758	\$19,891	\$19,891	\$19,891	-\$1,867
WORKERS COMPENSATION EXPENSE	A135510- 583100	\$281	\$202	\$188	\$188	-\$93
DISABILITY EXPENSE	A135510- 585100	\$190	\$180	\$180	\$180	-\$10
EMPLOYEE HEALTH INSURANCE	A135510- 586100	\$55,200	\$44,038	\$46,167	\$46,167	-\$9,033
TAX ADVERTISING & EXPENSE		\$9,900	\$11,325	\$11,825	\$11,825	\$1,925
CREDIT CARD/E-CHECK FEES	A136210- 540020	\$300	\$325	\$325	\$325	\$25
MISCELLANEOUS EXPENSE	A136210- 540200	\$1,400	\$4,500	\$4,500	\$4,500	\$3,100
TAXES CO OWNED PROPERTY	A136210- 540315	\$2,000	-	-	-	-\$2,000
TAX ADVERTISING EXPENSE	A136210- 541310	\$5,000	\$5,000	\$5,000	\$5,000	-

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
SPECIAL SECURITY EXPENSE	A136210- 549410	\$1,200	\$1,500	\$2,000	\$2,000	\$800
COMMUNITY COLLEGE TUITION		\$2,400,000	\$2,500,000	\$2,500,000	\$2,500,000	\$100,000
TUITION EXPENSE	A249020- 544450	\$2,400,000	\$2,500,000	\$2,500,000	\$2,500,000	\$100,000
Total Expenditures		\$3,634,871	\$3,719,917	\$3,721,896	\$3,721,896	\$87,025

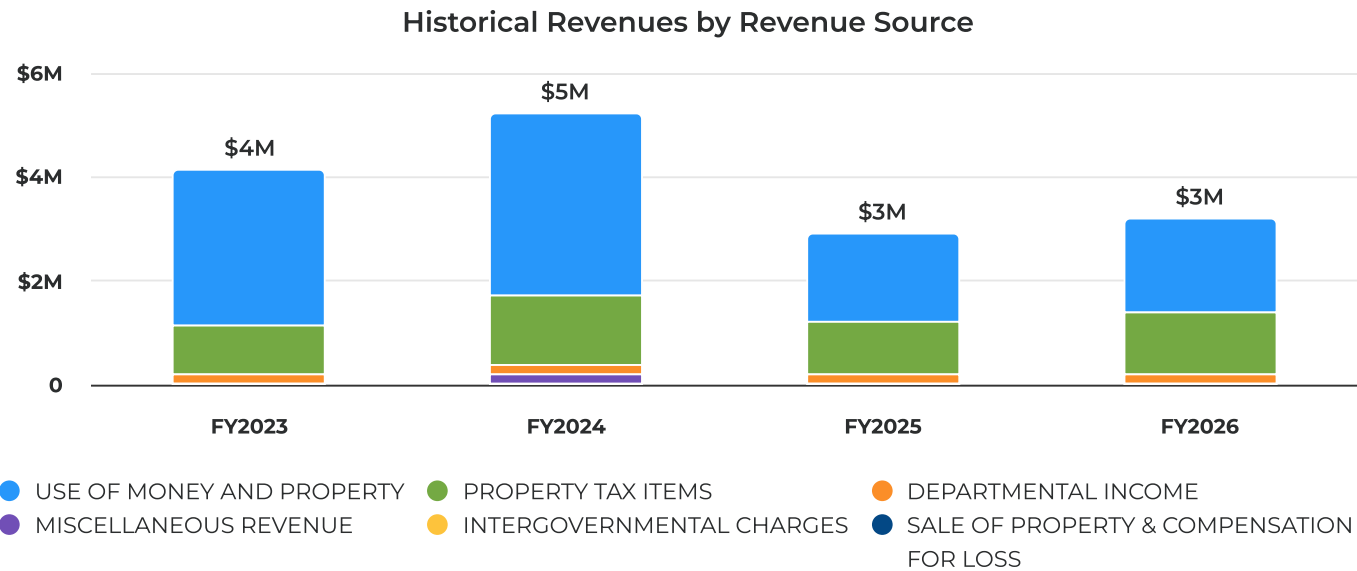
Revenue Summary



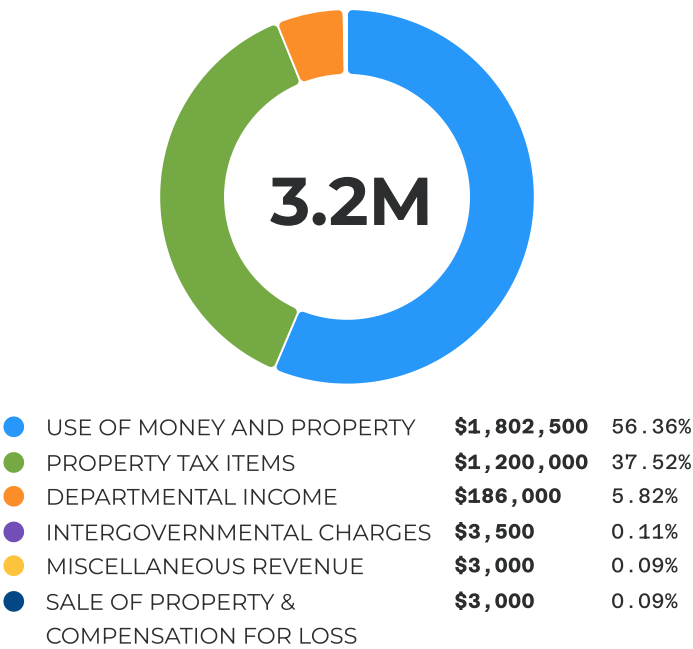
For FY2026, the County Treasurer's revenue budget is set at \$3.2 million, representing a 10.12% increase from the FY2025 budget of \$2.9 million. This marks a notable rise compared to the 1.59% increase from the prior period.

As of 11/20/2025, actual revenue was \$3.4 million, which was 118.15% of the budgeted amount but marked a 34.09% decrease from the previous period's actual revenue. The FY2026 budgeted revenue of \$3.2 million is slightly lower than the Year-to-Date FY2025 actual revenue.

Revenues by Revenue Source



FY26 Revenues by Revenue Source



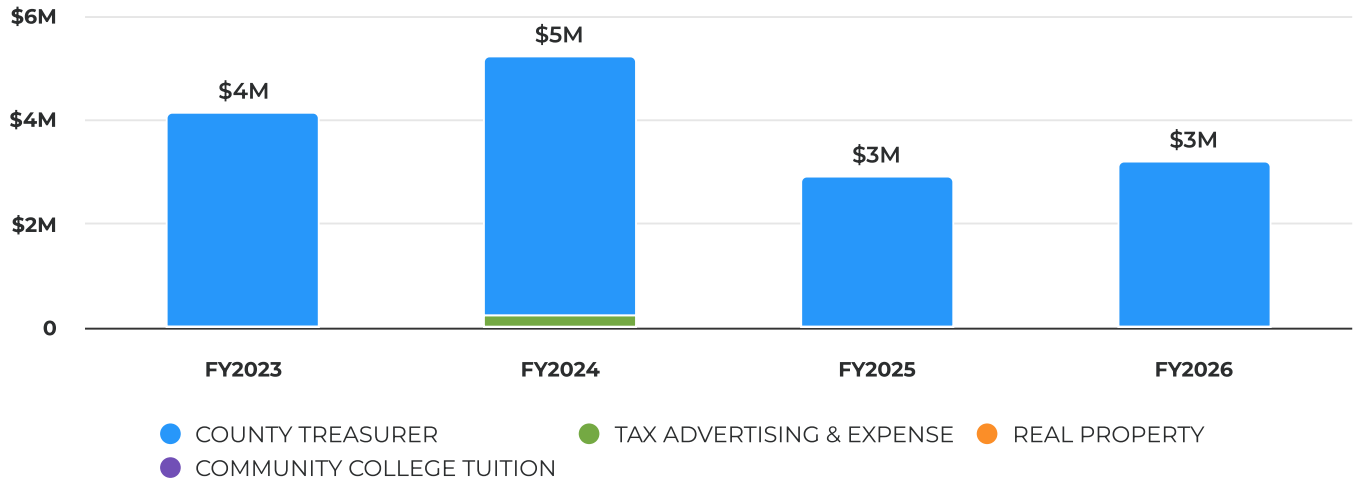
Revenues by Revenue Source

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PROPERTY TAX ITEMS	\$1,020,000	\$1,075,000	\$1,200,000	\$1,200,000	\$180,000
INTEREST & PENALTY PROPERTY TA	\$1,020,000	\$1,075,000	\$1,200,000	\$1,200,000	\$180,000
DEPARTMENTAL INCOME	\$176,000	\$173,000	\$186,000	\$186,000	\$10,000
NOTICE FEES	\$1,000	\$1,000	\$1,000	\$1,000	-
OCCUPANCY TAX ADMINISTRATION	\$55,000	\$55,000	\$60,000	\$60,000	\$5,000

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
TREASURER MISC FEES	\$95,000	\$92,000	\$100,000	\$100,000	\$5,000
REPORT PROCESSING SERVICES	\$25,000	\$25,000	\$25,000	\$25,000	-
INTERGOVERNMENTAL CHARGES	\$3,500	\$3,500	\$3,500	\$3,500	-
DIGITAL PROCESSING FEES	\$3,500	\$3,500	\$3,500	\$3,500	-
USE OF MONEY AND PROPERTY	\$1,700,000	\$1,703,500	\$1,802,500	\$1,802,500	\$102,500
INTEREST & EARNINGS	\$650,000	\$400,000	\$445,000	\$445,000	-\$205,000
DIVIDEND INCOME -NY MUNI TRUST	\$550,000	\$500,000	\$540,000	\$540,000	-\$10,000
INVESTMENT INCOME - TREASURIES	\$500,000	\$800,000	\$815,000	\$815,000	\$315,000
INTEREST EARNED TAX SALE RSRVE	-	\$3,500	\$2,500	\$2,500	\$2,500
SALE OF PROPERTY & COMPENSATION FOR LOSS	\$3,000	\$3,000	\$3,000	\$3,000	-
SALE OF TAX & SURVEY MAPS	\$3,000	\$3,000	\$3,000	\$3,000	-
MISCELLANEOUS REVENUE	\$1,500	\$3,000	\$3,000	\$3,000	\$1,500
OTHER UNCLASSIFIED REVENUE	\$1,500	\$3,000	\$3,000	\$3,000	\$1,500
Total Revenues	\$2,904,000	\$2,961,000	\$3,198,000	\$3,198,000	\$294,000

Revenues by Department

Historical Revenues by Department



Revenues by Department

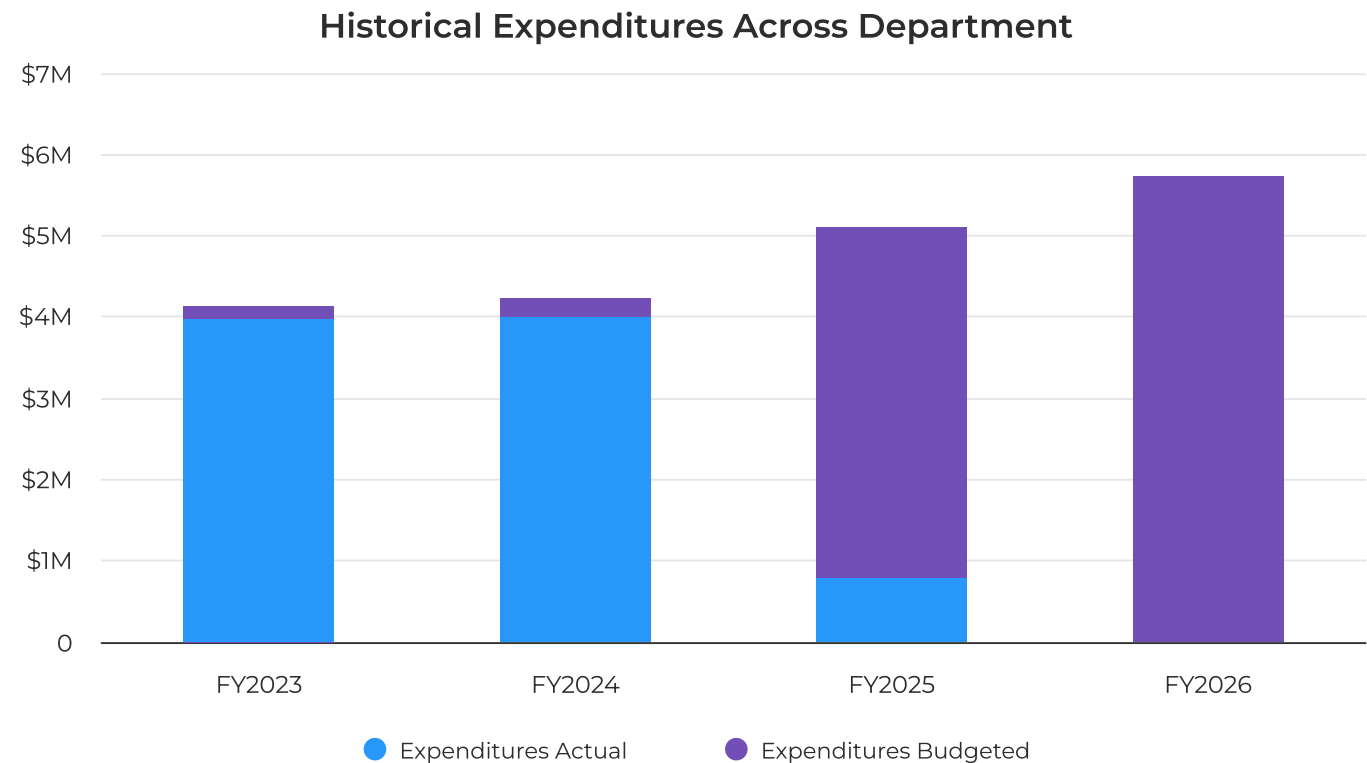
Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
COUNTY TREASURER		\$2,871,000	\$2,926,500	\$3,163,500	\$3,163,500	\$292,500
INTEREST & PENALTY PROPERTY TA	A132510-410900	\$1,020,000	\$1,075,000	\$1,200,000	\$1,200,000	\$180,000
NOTICE FEES	A132510-412310	\$1,000	\$1,000	\$1,000	\$1,000	-
OCCUPANCY TAX ADMINISTRATION	A132510-412320	\$55,000	\$55,000	\$60,000	\$60,000	\$5,000
TREASURER MISC FEES	A132510-412330	\$95,000	\$92,000	\$100,000	\$100,000	\$5,000
INTEREST & EARNINGS	A132510-424001	\$650,000	\$400,000	\$445,000	\$445,000	-\$205,000
DIVIDEND INCOME -NY MUNI TRUST	A132510-424010	\$550,000	\$500,000	\$540,000	\$540,000	-\$10,000
INVESTMENT INCOME - TREASURIES	A132510-424011	\$500,000	\$800,000	\$815,000	\$815,000	\$315,000
INTEREST EARNED TAX SALE RSRVE	A132510-424013	-	\$3,500	\$2,500	\$2,500	\$2,500
REAL PROPERTY		\$31,500	\$31,500	\$31,500	\$31,500	-
REPORT PROCESSING SERVICES	A135510-412891	\$25,000	\$25,000	\$25,000	\$25,000	-
DIGITAL PROCESSING FEES	A135510-422101	\$3,500	\$3,500	\$3,500	\$3,500	-
SALE OF TAX & SURVEY MAPS	A135510-426551	\$3,000	\$3,000	\$3,000	\$3,000	-
TAX ADVERTISING & EXPENSE		\$1,500	\$3,000	\$3,000	\$3,000	\$1,500
OTHER UNCLASSIFIED REVENUE	A136210-427700	\$1,500	\$3,000	\$3,000	\$3,000	\$1,500
Total Revenues		\$2,904,000	\$2,961,000	\$3,198,000	\$3,198,000	\$294,000

Director of Finance

The Director of Finance is responsible for managing the day-to-day financial affairs of Madison County. The office ensures that the county's financial management and accounting systems are maintained appropriately and that County agencies and the public receive information in a timely, accurate and effective manner. The Director of Finance is committed to providing the highest levels of financial services, providing support for County departments and Management, and monitoring the fiscal conditions of Madison County. Responsibilities of the Office include payroll processing and employee benefit administration information and reporting, accounts payable, accounts receivable, contracts, maintaining the County's Fixed Asset records, Health Plan Administration, and the annual audit and financial statements.

In 2024, the Purchasing Office was integrated into the office of the Director of Finance. Services provided include soliciting and awarding of County term contracts, bids, quotes and RFPs for use by County Agencies and political subdivisions, procurement of commodities and services used by County agencies, and overseeing disposal of surplus County property. Purchasing agents monitor the purchasing process and seek the best price and quality of goods and services while enforcing proper procurement within the County, including ensuring correct information in the EERP system and creation and posting of Purchase Orders to ensure smooth and efficient services.

Expenditure Summary

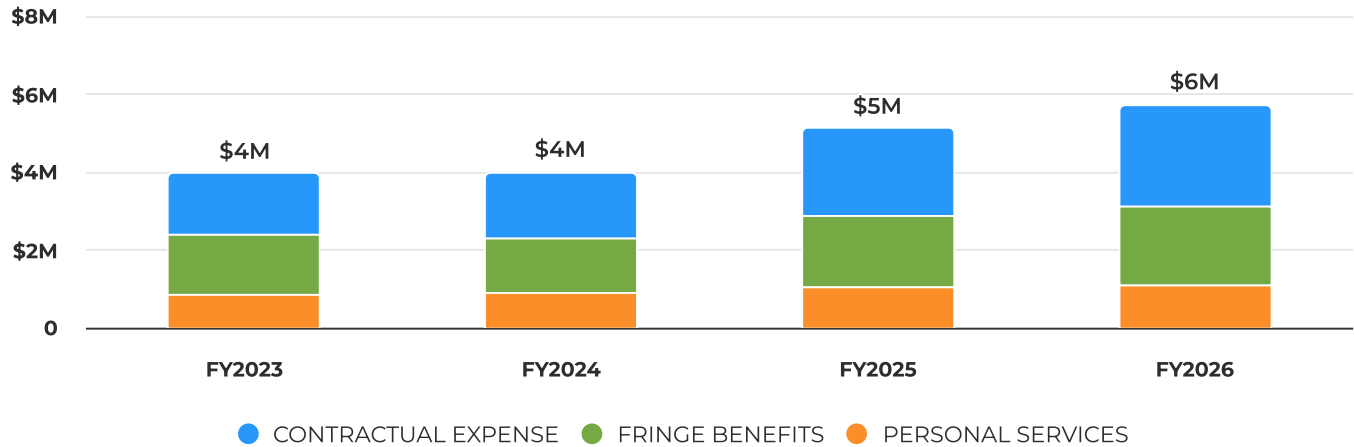


For FY2026, the Director of Finance's budgeted expenditures are \$5.7 million, representing an 11.86% increase from the previous year's budgeted amount of \$5.1 million. This continues the upward trend in budgeted expenditures following a significant 20.86% increase from the prior period to FY2025. This increase is due to the addition of the Purchasing Department to the Finance Department for greater efficiency.

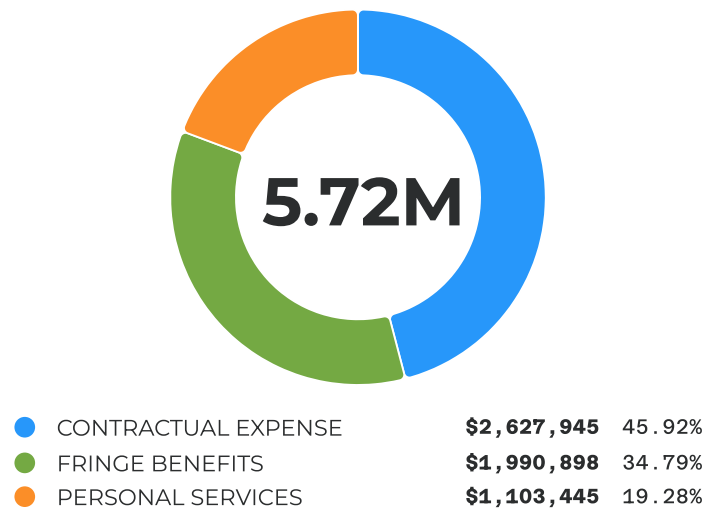
As of 11/20/2025, actual expenditures were only 15.33% of the budgeted amount for the year. The FY2026 budgeted expenditures remain substantially higher than the actual expenditures recorded in FY2025, indicating a continued expectation of increased spending compared to actual past outlays due to the expansion of the department.

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



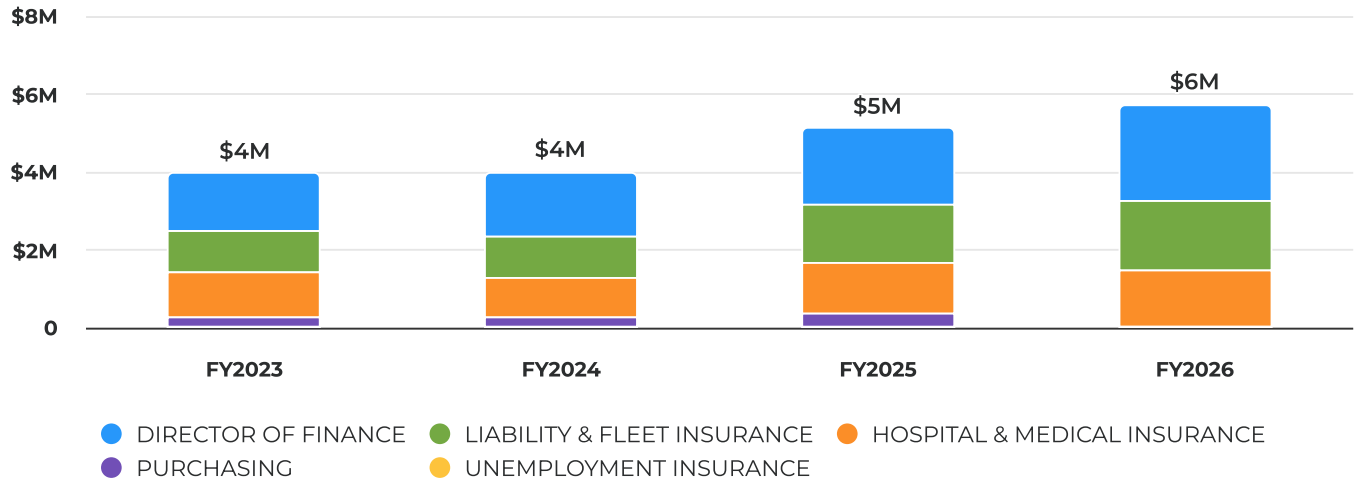
Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PERSONAL SERVICES	\$1,026,372	\$1,086,001	\$1,103,445	\$1,103,445	\$77,073
DIRECTOR OF FINANCE	\$799,930	\$1,086,001	\$1,103,445	\$1,103,445	\$303,515
PURCHASING	\$226,442	-	-	-	-\$226,442
CONTRACTUAL EXPENSE	\$2,260,756	\$818,134	\$2,627,945	\$2,627,945	\$367,189
DIRECTOR OF FINANCE	\$726,985	\$818,134	\$818,134	\$818,134	\$91,149
PURCHASING	\$14,025	-	-	-	-\$14,025
LIABILITY & FLEET INSURANCE	\$1,512,146	-	\$1,802,611	\$1,802,611	\$290,465
UNEMPLOYMENT INSURANCE	\$7,600	-	\$7,200	\$7,200	-\$400
FRINGE BENEFITS	\$1,828,542	\$523,154	\$1,990,898	\$1,990,898	\$162,356
DIRECTOR OF FINANCE	\$413,249	\$523,154	\$537,926	\$537,926	\$124,677

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PURCHASING	\$107,303	-	-	-	-\$107,303
HOSPITAL & MEDICAL INSURANCE	\$1,307,990	-	\$1,452,972	\$1,452,972	\$144,982
Total Expenditures	\$5,115,670	\$2,427,289	\$5,722,288	\$5,722,288	\$606,618

Expenditures by Department

Historical Expenditures by Department



Expenditures by Department

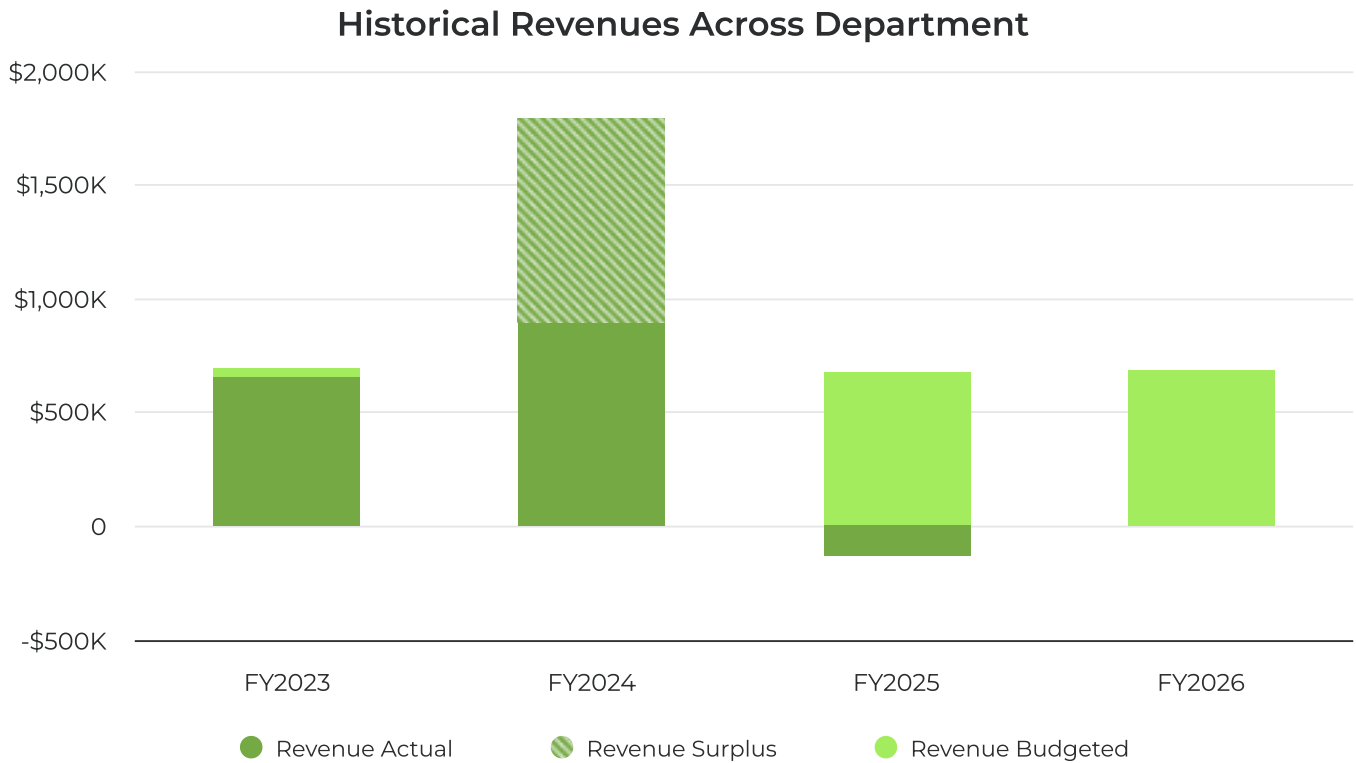
Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
DIRECTOR OF FINANCE		\$1,940,164	\$2,427,289	\$2,459,505	\$2,459,505	\$519,341
PERSONAL SERVICES FULL TIME	A131010-511000	\$794,930	\$1,042,806	\$1,060,251	\$1,060,251	\$265,321
OVERTIME	A131010-514000	\$500	\$225	\$224	\$224	-\$276
SEVERANCE	A131010-515000	\$4,500	\$33,920	\$33,920	\$33,920	\$29,420
SUPPLEMENTAL PAY	A131010-516000	-	\$9,050	\$9,050	\$9,050	\$9,050
BOOKS & PERIODICALS	A131010-540050	\$800	\$900	\$900	\$900	\$100
COMPUTER SOFTWARE	A131010-540102	\$47,850	\$47,850	\$47,850	\$47,850	-
COMPUTER SOFTWARE MAINTENANCE	A131010-540103	\$239,000	\$289,664	\$289,664	\$289,664	\$50,664
OFFICE EQUIPMENT/FURNITURE	A131010-540400	-	\$3,500	\$3,500	\$3,500	\$3,500
GASB #75 ACTUARIAL SERVICES	A131010-540710	\$16,575	\$17,500	\$17,500	\$17,500	\$925
COMMODITY CODE LICENSE FEE	A131010-540755	-	\$750	\$750	\$750	-
PURCHASES FOR OTHER GOVTS	A131010-540892	-	\$1,000	\$1,000	\$1,000	-
SECTION 125 ADMINISTRATION	A131010-540900	\$5,000	\$5,000	\$5,000	\$5,000	-
TRAVEL EXPENSE (MILEAGE)	A131010-541000	\$500	\$600	\$600	\$600	\$100
TRAINING & STAFF DEVELOPMENT	A131010-541030	\$14,000	\$30,800	\$30,800	\$30,800	\$16,800

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
ADVERTISING EXPENSE	A131010-541300	-	\$150	\$150	\$150	-
CONSULTANT EXPENSE	A131010-542000	\$13,710	-	-	-	-\$13,710
SINGLE AUDIT EXPENSE	A131010-542020	\$103,000	\$107,120	\$107,120	\$107,120	\$4,120
AUDITING EXPENSE DEFERRED COMP	A131010-542035	\$14,000	\$15,500	\$15,500	\$15,500	\$1,500
COUNTY COST ALLOCATION	A131010-542070	\$6,250	\$6,250	\$6,250	\$6,250	-
COMPUTERIZED ACCOUNTING FORMS	A131010-542910	\$3,500	\$4,500	\$4,500	\$4,500	\$1,000
SEC DISCLOSURE FILING SRVCS	A131010-544020	\$3,000	\$3,600	\$3,600	\$3,600	\$600
PHOTOCOPY USAGE/LEASE	A131010-548900	\$3,000	\$3,500	\$3,500	\$3,500	\$500
CENTRAL POSTAGE EXPENSE	A131010-549000	\$6,200	\$6,950	\$6,950	\$6,950	\$750
CENTRAL PRINT & SUPPLY EXPENSE	A131010-549100	\$2,300	\$2,500	\$2,500	\$2,500	\$200
OFFICE SUPPLIES & EXPENSE	A131010-549110	\$2,500	\$3,000	\$3,000	\$3,000	\$500
CENTRAL TELEPHONE EXPENSE	A131010-549200	\$1,300	\$2,000	\$2,000	\$2,000	\$700
TELEPHONE/CELLULAR EXPENSE	A131010-549210	\$1,500	\$1,500	\$1,500	\$1,500	-
COUNTY TELEPHONE EXPENSE	A131010-549250	\$121,000	\$129,000	\$129,000	\$129,000	\$8,000
MFD COPIER DEPARTMENTAL BILLIN	A131010-549990	\$122,000	\$135,000	\$135,000	\$135,000	\$13,000
STATE RETIREMENT EXPENSE	A131010-581100	\$125,150	\$165,489	\$191,583	\$191,583	\$66,433
SOCIAL SECURITY EXPENSE	A131010-582100	\$61,195	\$79,772	\$81,108	\$81,108	\$19,913
WORKERS COMPENSATION EXPENSE	A131010-583100	\$766	\$650	\$654	\$654	-\$112
UNEMPLOYMENT BENEFITS	A131010-584100	\$26,508	-	-	-	-\$26,508
DISABILITY EXPENSE	A131010-585100	\$730	\$720	\$716	\$716	-\$14
EMPLOYEE HEALTH INSURANCE	A131010-586100	\$198,900	\$276,523	\$263,865	\$263,865	\$64,965
PURCHASING		\$347,770	-	-	-	-\$347,770
PERSONAL SERVICES FULL TIME	A134510-511000	\$226,442	-	-	-	-\$226,442
DUES & MEMBERSHIPS	A134510-540010	\$1,000	-	-	-	-\$1,000
BOOKS & PERIODICALS	A134510-540050	\$100	-	-	-	-\$100

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
OFFICE EQUIPMENT/FURNITURE	A134510- 540400	\$500	-	-	-	-\$500
COMMODITY CODE LICENSE FEE	A134510- 540755	\$1,200	-	-	-	-\$1,200
PURCHASES FOR OTHER GOVTS	A134510- 540892	\$100	-	-	-	-\$100
TRAVEL EXPENSE (MILEAGE)	A134510- 541000	\$100	-	-	-	-\$100
TRAINING & STAFF DEVELOPMENT	A134510- 541030	\$10,000	-	-	-	-\$10,000
ADVERTISING EXPENSE	A134510- 541300	\$75	-	-	-	-\$75
CENTRAL POSTAGE EXPENSE	A134510- 549000	\$10	-	-	-	-\$10
CENTRAL PRINT & SUPPLY EXPENSE	A134510- 549100	\$50	-	-	-	-\$50
OFFICE SUPPLIES & EXPENSE	A134510- 549110	\$500	-	-	-	-\$500
CENTRAL TELEPHONE EXPENSE	A134510- 549200	\$390	-	-	-	-\$390
STATE RETIREMENT EXPENSE	A134510- 581100	\$37,857	-	-	-	-\$37,857
SOCIAL SECURITY EXPENSE	A134510- 582100	\$17,323	-	-	-	-\$17,323
WORKERS COMPENSATION EXPENSE	A134510- 583100	\$223	-	-	-	-\$223
DISABILITY EXPENSE	A134510- 585100	\$150	-	-	-	-\$150
EMPLOYEE HEALTH INSURANCE	A134510- 586100	\$51,750	-	-	-	-\$51,750
LIABILITY & FLEET INSURANCE		\$1,512,146	-	\$1,802,611	\$1,802,611	\$290,465
EXCESS INSURANCE PREMIUMS	A193010- 544002	\$1,356,203	-	\$1,645,595	\$1,645,595	\$289,392
PREMIUM FIDUCIARY LIABILITY	A193010- 544003	\$17,943	-	\$19,016	\$19,016	\$1,073
JUDGMENT & CLAIM PUBLIC OFFICL	A193010- 544004	\$25,000	-	\$25,000	\$25,000	-
JUDGMENTS & CLAIMS PROPERTY	A193010- 544005	\$50,000	-	\$50,000	\$50,000	-
JUDGMENTS & CLAIMS LIABILITY	A193010- 544006	\$25,000	-	\$25,000	\$25,000	-
CLAIMS ADMINISTRATION EXPENSE	A193010- 544007	\$38,000	-	\$38,000	\$38,000	-
UNEMPLOYMENT INSURANCE		\$7,600	-	\$7,200	\$7,200	-\$400
UNEMPLOYMENT CL ADMIN EXP	A905190- 544009	\$7,600	-	\$7,200	\$7,200	-\$400
UNEMPLOYMENT BENEFITS	A905190- 584100	\$55,000	-	\$55,000	\$55,000	-

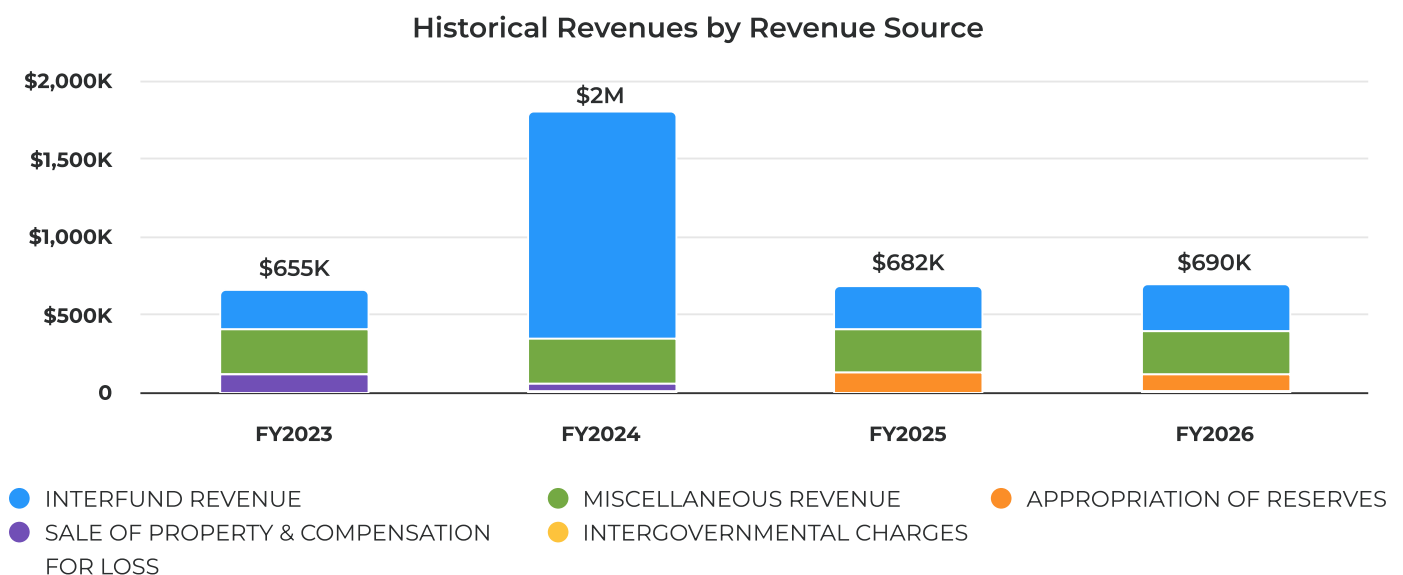
Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
UNEMPLOYMENT BEN ALLOCATION	A905190- 584501	-\$55,000	-	-\$55,000	-\$55,000	-
HOSPITAL & MEDICAL INSURANCE		\$1,307,990	-	\$1,452,972	\$1,452,972	\$144,982
HOSP/MED ALLOCATION GENERAL	A906190- 586001	-\$875,000	-	-\$875,000	-\$875,000	-
MEDICARE ADVANTAGE PLAN	A906190- 586010	\$1,537,875	-	\$1,752,972	\$1,752,972	\$215,097
REIMBURSE RETIREE PREMIUM	A906190- 586015	\$5,115	-	-	-	-\$5,115
PREMIUM ON HMO'S	A906190- 586040	\$65,000	-	\$50,000	\$50,000	-\$15,000
TEAMSTERS BENEFIT FUND	A906190- 586080	\$575,000	-	\$525,000	\$525,000	-\$50,000
Total Expenditures		\$5,115,670	\$2,427,289	\$5,722,288	\$5,722,288	\$606,618

Revenue Summary

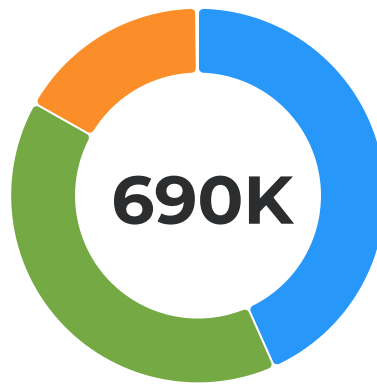


In FY2026, the Director of Finance's revenue budget is set at \$690,000, representing a 1.17% increase from the FY2025 budget of \$682,000. This follows a significant 23.71% decrease in the revenue budget from the prior period to FY2025. As of 11/20/2025, actual revenue was negative at -\$128,798, which is due to the timing of health plan-related costs.

Revenues by Revenue Source



FY26 Revenues by Revenue Source



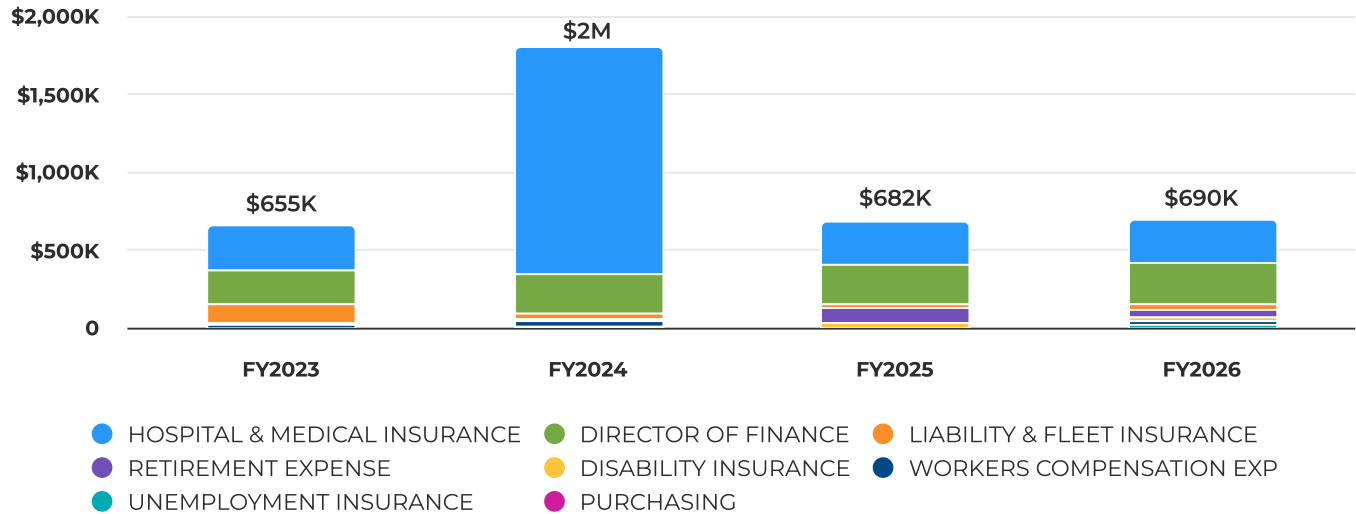
● INTERFUND REVENUE	\$299,000	43.33%
● MISCELLANEOUS REVENUE	\$275,000	39.86%
● APPROPRIATION OF RESERVES	\$115,000	16.67%
● INTERGOVERNMENTAL CHARGES	\$1,000	0.14%

Revenues by Revenue Source

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
INTERGOVERNMENTAL CHARGES	-	\$1,000	\$1,000	\$1,000	\$1,000
SALE SUPPLIES/SVC OTHER GOV	-	\$1,000	\$1,000	\$1,000	\$1,000
MISCELLANEOUS REVENUE	\$283,000	-	\$275,000	\$275,000	-\$8,000
EMPLOYEE CONTRIBUTIONS	\$158,000	-	\$145,000	\$145,000	-\$13,000
DEPENDENT & COBRA CHARGES	\$125,000	-	\$130,000	\$130,000	\$5,000
INTERFUND REVENUE	\$274,000	\$264,000	\$299,000	\$299,000	\$25,000
IR LIAB/FL LANDFILL CHARGES	\$31,000	-	\$35,000	\$35,000	\$4,000
IR FIN/DEPT TELEPHONE BILLING	\$121,000	\$129,000	\$129,000	\$129,000	\$8,000
IR FIN/DEPT COPIER BILLING	\$122,000	\$135,000	\$135,000	\$135,000	\$13,000
APPROPRIATION OF RESERVES	\$125,000	-	\$115,000	\$115,000	-\$10,000
APPROP OF WKRS COMP RSV	-	-	\$20,000	\$20,000	\$20,000
APPROP OF UNEMPLOYMENT RSV	-	-	\$20,000	\$20,000	\$20,000
APPROP OF DISABILITY INSUR RSV	\$25,000	-	\$25,000	\$25,000	-
APPROP OF RETIREMENT RSV	\$100,000	-	\$50,000	\$50,000	-\$50,000
Total Revenues	\$682,000	\$265,000	\$690,000	\$690,000	\$8,000

Revenues by Department

Historical Revenues by Department



Revenues by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
DIRECTOR OF FINANCE		\$243,000	\$265,000	\$265,000	\$265,000	\$22,000
SALE SUPPLIES/SVC OTHER GOV	A131010-422100	-	\$1,000	\$1,000	\$1,000	-
IR FIN/DEPT TELEPHONE BILLING	A131010-428107	\$121,000	\$129,000	\$129,000	\$129,000	\$8,000
IR FIN/DEPT COPIER BILLING	A131010-428108	\$122,000	\$135,000	\$135,000	\$135,000	\$13,000
LIABILITY & FLEET INSURANCE		\$31,000	-	\$35,000	\$35,000	\$4,000
IR LIAB/FL LANDFILL CHARGES	A193010-428002	\$31,000	-	\$35,000	\$35,000	\$4,000
RETIREMENT EXPENSE		\$100,000	-	\$50,000	\$50,000	-\$50,000
APPROP OF RETIREMENT RSV	A901090-488015	\$100,000	-	\$50,000	\$50,000	-\$50,000
WORKERS COMPENSATION EXP		-	-	\$20,000	\$20,000	\$20,000
APPROP OF WKRS COMP RSV	A904090-488011	-	-	\$20,000	\$20,000	\$20,000
UNEMPLOYMENT INSURANCE		-	-	\$20,000	\$20,000	\$20,000
APPROP OF UNEMPLOYMENT RSV	A905190-488013	-	-	\$20,000	\$20,000	\$20,000
DISABILITY INSURANCE		\$25,000	-	\$25,000	\$25,000	-
APPROP OF DISABILITY INSUR RSV	A905690-488014	\$25,000	-	\$25,000	\$25,000	-
HOSPITAL & MEDICAL INSURANCE		\$283,000	-	\$275,000	\$275,000	-\$8,000
EMPLOYEE CONTRIBUTIONS	A906190-427090	\$158,000	-	\$145,000	\$145,000	-\$13,000

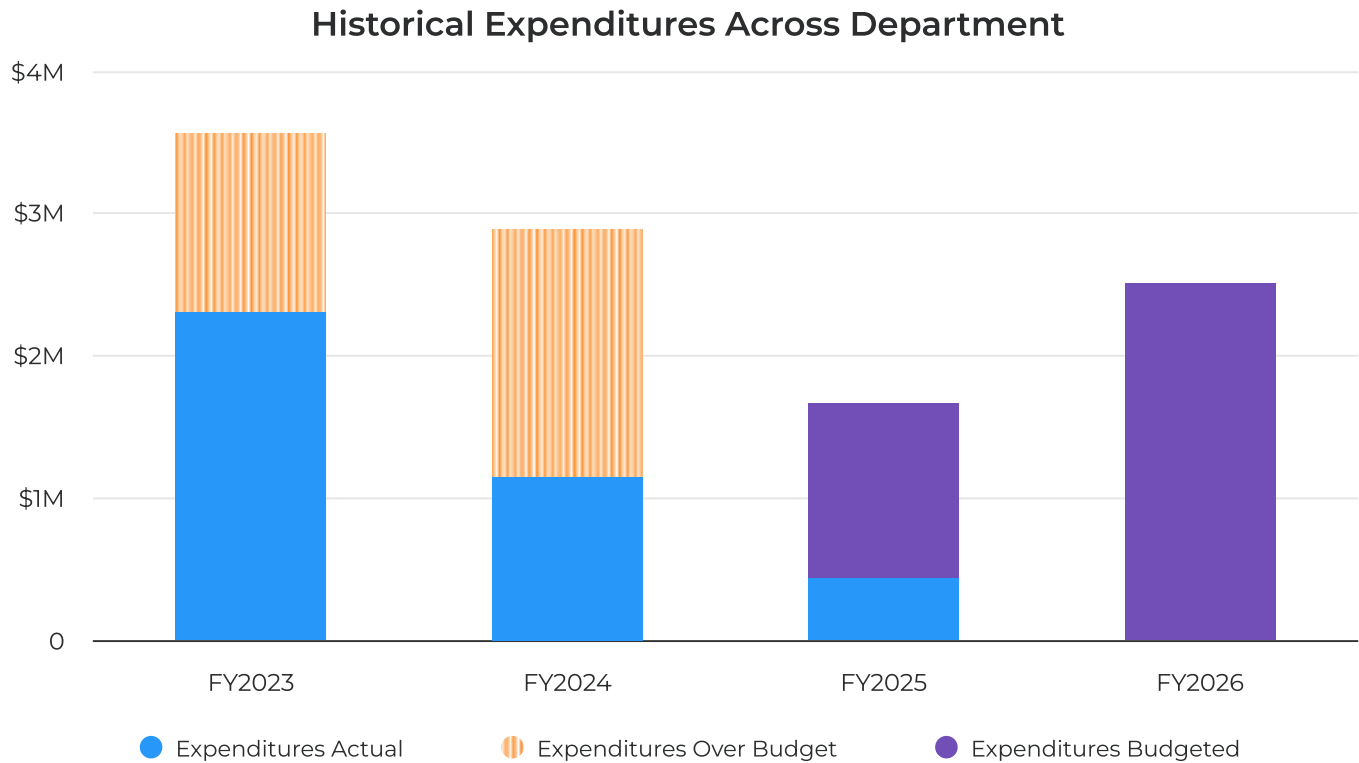
Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
DEPENDENT & COBRA CHARGES	A906190- 427714	\$125,000	-	\$130,000	\$130,000	\$5,000
Total Revenues		\$682,000	\$265,000	\$690,000	\$690,000	\$8,000

Budget Officer

The Budget Officer is responsible for all budget administration, and provides guidance to all Departments for budget development. The position provides assistance in the budgeting process to the various departments, reviews budget requests, compiles the annual budget and reviews all subsequent changes to the budget. In addition, the Budget Officer conducts analysis of budget performance and budget issues, as well as provides advice and recommendations to legislative committees relative to the budget.

The nominal expenses associated with budget duties are incorporated into the Treasurer's Office and Finance Office budgets. The budget information included here is shown in the Budget Officer category because it does not fall under the purview of any other department.

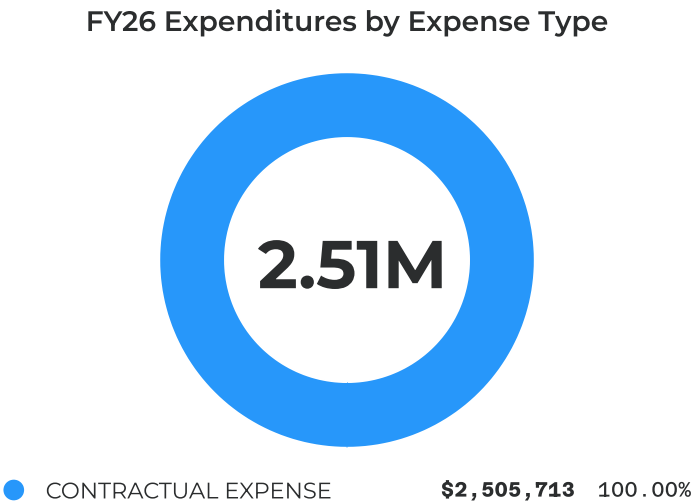
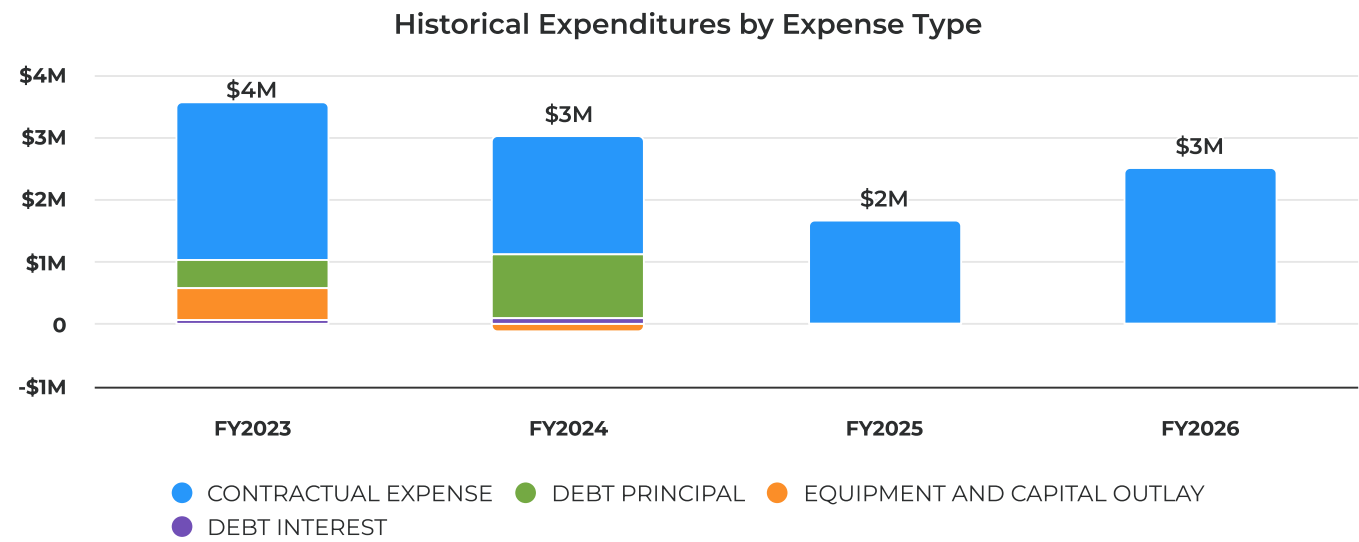
Expenditure Summary



In FY2026, the Budget Officer's expenditures budgeted increased significantly to \$2.5 million, representing a 50.76% rise from the previous year's budgeted amount of \$1.7 million in FY2025. This continues the upward trend from FY2025, which saw a 44.59% increase from its prior period.

As of 11/20/2025, actual spending was \$434,027, which was 26.11% of the budgeted amount. The significant increase in the budgeted amount suggests a realignment in financial planning for the Budget Officer's department in 2026 and better reflects anticipated contingent expenditures.

Expenditures by Expense Type

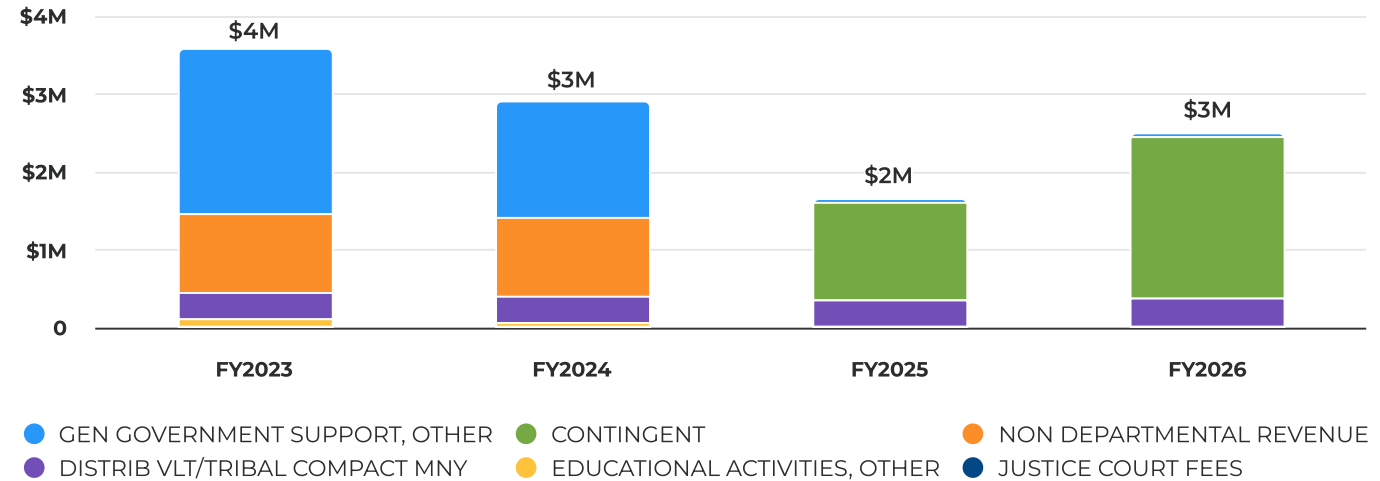


Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
CONTRACTUAL EXPENSE	\$1,662,060	\$2,440,713	\$2,505,713	\$2,505,713	\$843,653
JUSTICE COURT FEES	\$2,000	\$2,000	\$2,000	\$2,000	-
DISTRIB VLT/TRIBAL COMPACT MNY	\$335,560	\$368,713	\$368,713	\$368,713	\$33,153
GEN GOVERNMENT SUPPORT, OTHER	\$70,000	\$70,000	\$70,000	\$70,000	-
CONTINGENT	\$1,254,500	\$2,000,000	\$2,065,000	\$2,065,000	\$810,500
Total Expenditures	\$1,662,060	\$2,440,713	\$2,505,713	\$2,505,713	\$843,653

Expenditures by Department

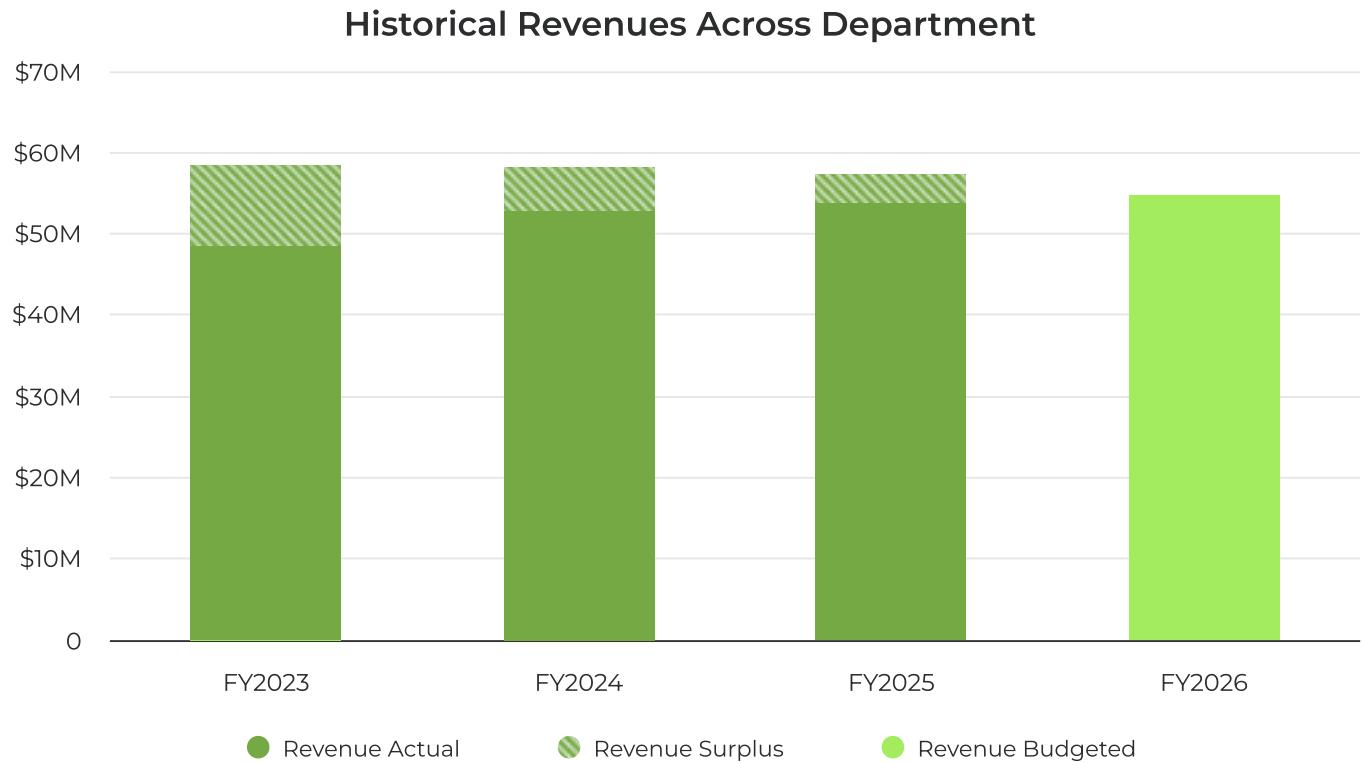
Historical Expenditures by Department



Expenditures by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
JUSTICE COURT FEES		\$2,000	\$2,000	\$2,000	\$2,000	-
JUSTICE COURT FEES	A118010-540810	\$2,000	\$2,000	\$2,000	\$2,000	-
DISTRI B VLT/TRIBAL COMPACT MNY		\$335,560	\$368,713	\$368,713	\$368,713	\$33,153
CITY MUNICIPAL GRANT	A198710-540141	\$139,091	\$140,083	\$140,083	\$140,083	\$992
TOWN MUNICIPAL GRANT	A198710-540142	\$58,461	\$67,101	\$67,101	\$67,101	\$8,640
VILLAGE MUNICIPAL GRANT	A198710-540143	\$55,506	\$76,437	\$76,437	\$76,437	\$20,931
SPECIAL DISTRICT GRANTS	A198710-540144	\$82,502	\$85,092	\$85,092	\$85,092	\$2,590
GEN GOVERNMENT SUPPORT, OTHER		\$70,000	\$70,000	\$70,000	\$70,000	-
MUNICIPAL DISBURSEMENT	A198810-540752	\$70,000	\$70,000	\$70,000	\$70,000	-
CONTINGENT		\$1,254,500	\$2,000,000	\$2,065,000	\$2,065,000	\$810,500
CONTINGENT	A199010-544440	\$1,254,500	\$2,000,000	\$2,065,000	\$2,065,000	\$810,500
Total Expenditures		\$1,662,060	\$2,440,713	\$2,505,713	\$2,505,713	\$843,653

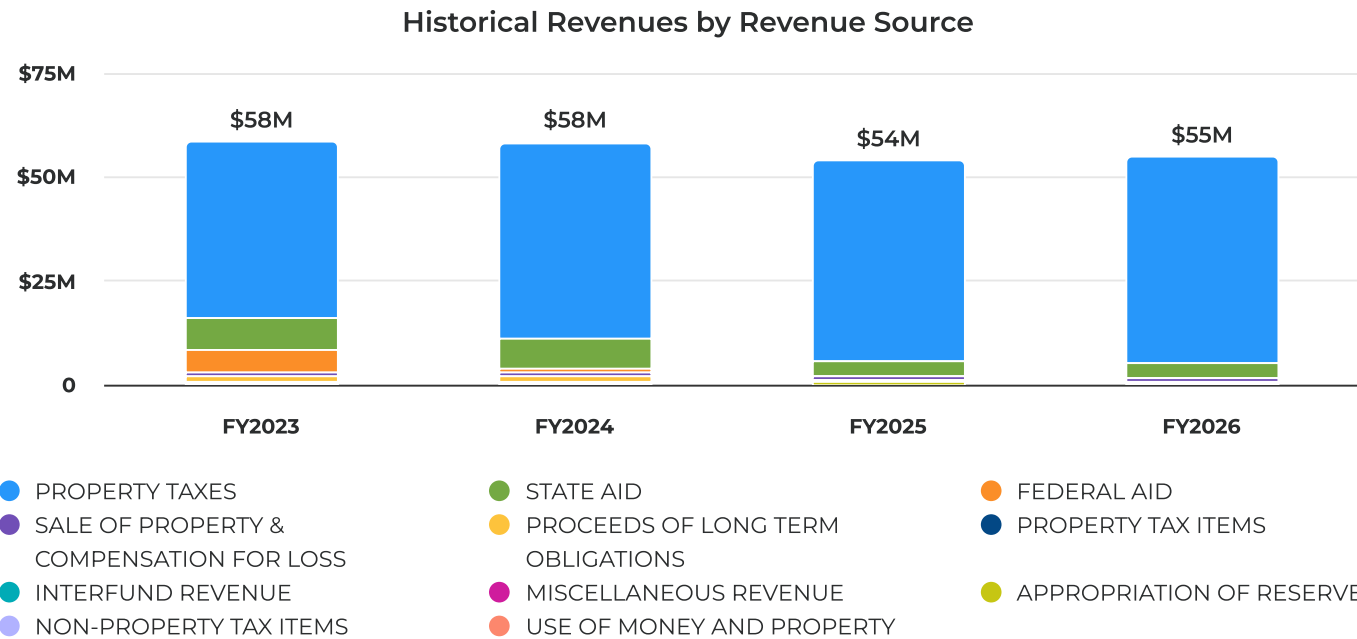
Revenue Summary



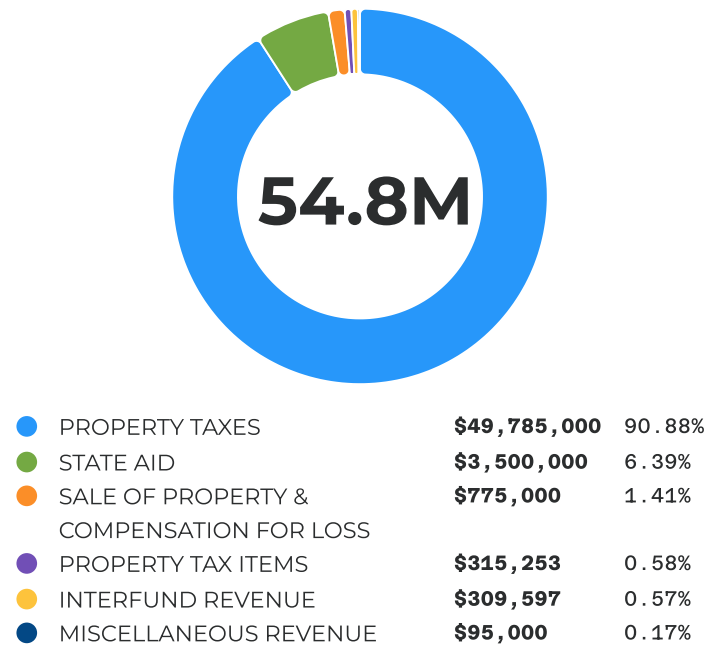
In FY2026, the total revenue budget is set at \$54.8 million, reflecting a modest 1.58% increase from the FY2025 budgeted amount. This continues the upward trend observed from FY2024 to FY2025, where the revenue budget increased by 1.89% to \$53.9 million.

As of 11/20/2025, the actual revenue was \$57.2 million, which was 6.04% higher than the budgeted amount. The FY2026 budgeted revenue of \$54.8 million remains below the FY2025 actual revenue by \$2.4 million, indicating a more conservative estimate compared to the previous year's actual collections.

Revenues by Revenue Source



FY26 Revenues by Revenue Source



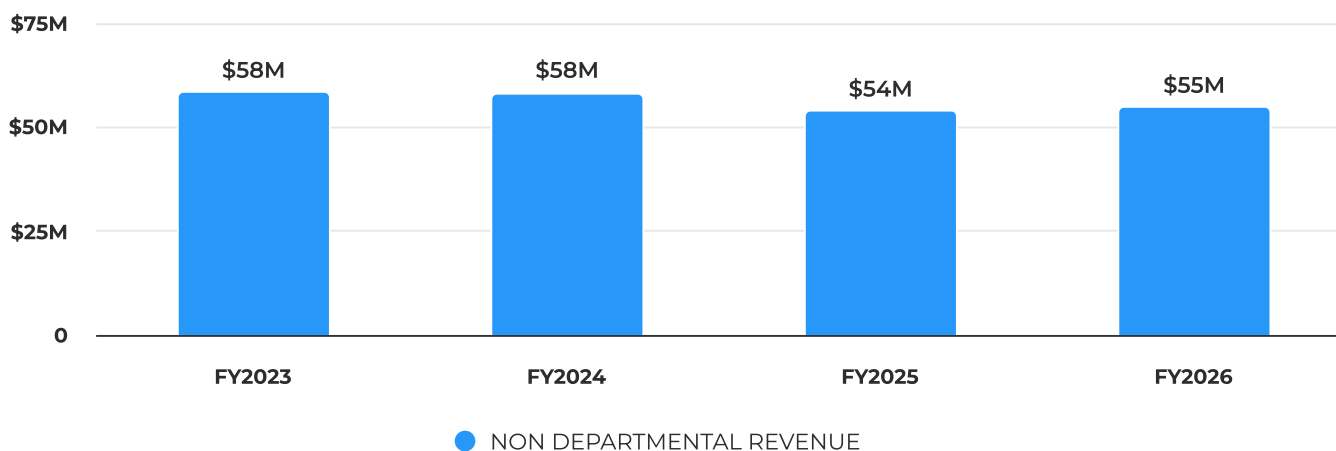
Revenues by Revenue Source

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PROPERTY TAXES	\$48,290,000	\$49,770,000	\$49,785,000	\$49,785,000	\$1,495,000
REAL PROPERTY TAXES	\$48,290,000	\$49,770,000	\$49,785,000	\$49,785,000	\$1,495,000
PROPERTY TAX ITEMS	\$302,885	\$315,253	\$315,253	\$315,253	\$12,368
OTHER PAYMENTS IN LIEU OF TAX	\$278,881	\$299,720	\$299,720	\$299,720	\$20,839

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PILOT-SOLAR	\$24,004	\$15,533	\$15,533	\$15,533	-\$8,471
SALE OF PROPERTY & COMPENSATION FOR LOSS	\$850,000	\$775,000	\$775,000	\$775,000	-\$75,000
TOBACCO SETTLEMENT	\$850,000	\$775,000	\$775,000	\$775,000	-\$75,000
MISCELLANEOUS REVENUE	\$115,000	\$95,000	\$95,000	\$95,000	-\$20,000
REFUND PRIOR YR EXPENDITURES	\$20,000	\$20,000	\$20,000	\$20,000	-
OTB DISTRIBUTED EARNINGS	\$60,000	\$50,000	\$50,000	\$50,000	-\$10,000
PCARD REBATES	\$35,000	\$25,000	\$25,000	\$25,000	-\$10,000
INTERFUND REVENUE	\$268,181	\$280,800	\$309,597	\$309,597	\$41,416
IR NON DEP RV/LF INDIRECT COST	\$198,181	\$200,000	\$228,604	\$228,604	\$30,423
IR HEALTH INS OPT OUT	\$70,000	\$80,000	\$80,000	\$80,000	\$10,000
WATER DISTRICT INDIRECT COST RECOVERY	-	\$800	\$993	\$993	-
STATE AID	\$3,500,000	\$3,500,000	\$3,500,000	\$3,500,000	-
ST AID TRIBAL COMPACT MONEYS	\$3,500,000	\$3,500,000	\$3,500,000	\$3,500,000	-
APPROPRIATION OF RESERVES	\$600,000	-	-	-	-\$600,000
APPROPRIATION OF VEHICLE RSV	\$600,000	-	-	-	-\$600,000
Total Revenues	\$53,926,066	\$54,736,053	\$54,779,850	\$54,779,850	\$853,784

Revenues by Department

Historical Revenues by Department



Revenues by Department

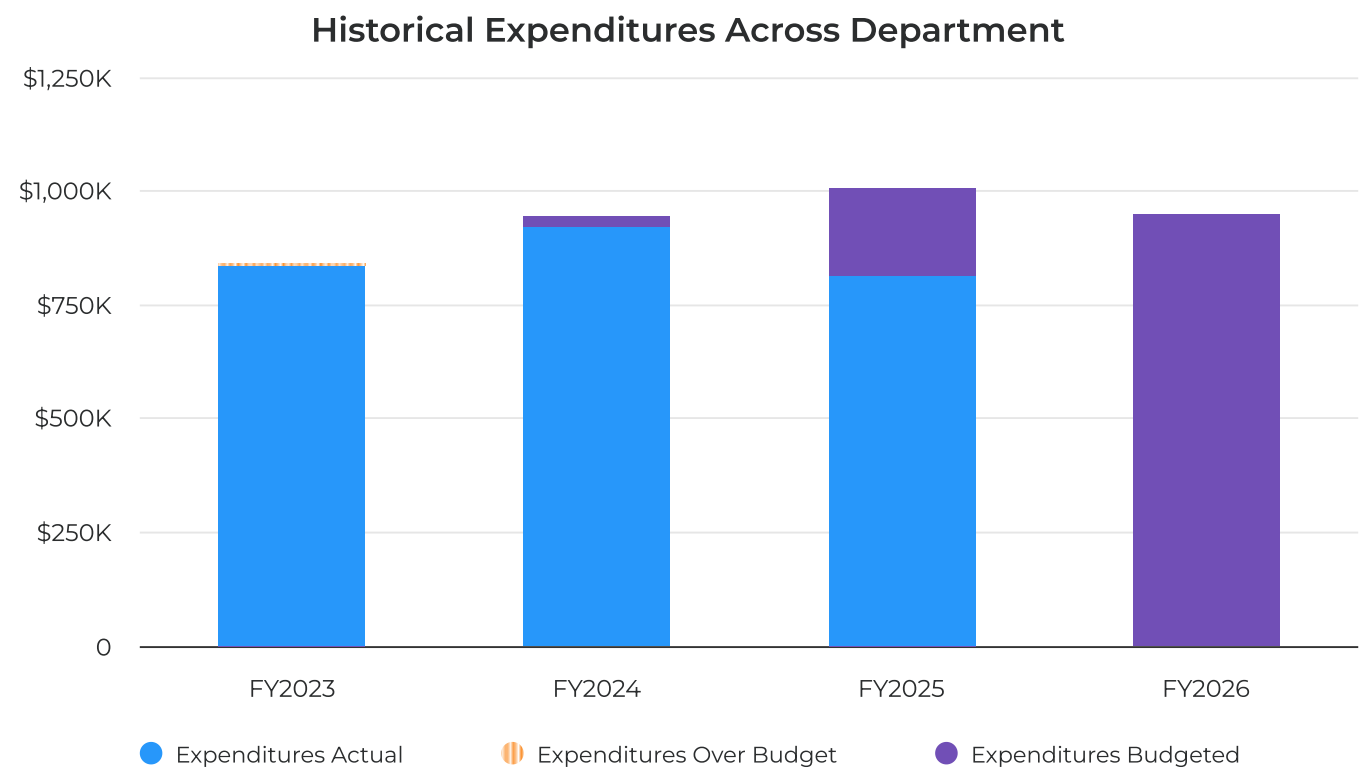
Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
NON DEPARTMENTAL REVENUE		\$53,926,066	\$54,736,053	\$54,779,850	\$54,779,850	\$853,784

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
REAL PROPERTY TAXES	A999995-410010	\$48,290,000	\$49,770,000	\$49,785,000	\$49,785,000	\$1,495,000
OTHER PAYMENTS IN LIEU OF TAX	A999995-410810	\$278,881	\$299,720	\$299,720	\$299,720	\$20,839
PILOT-SOLAR	A999995-410811	\$24,004	\$15,533	\$15,533	\$15,533	-\$8,471
TOBACCO SETTLEMENT	A999995-426901	\$850,000	\$775,000	\$775,000	\$775,000	-\$75,000
REFUND PRIOR YR EXPENDITURES	A999995-427010	\$20,000	\$20,000	\$20,000	\$20,000	-
OTB DISTRIBUTED EARNINGS	A999995-427200	\$60,000	\$50,000	\$50,000	\$50,000	-\$10,000
PCARD REBATES	A999995-427730	\$35,000	\$25,000	\$25,000	\$25,000	-\$10,000
IR NON DEP REV/LF INDIRECT CST	A999995-428015	\$198,181	\$200,000	\$228,604	\$228,604	\$30,423
IR HEALTH INS OPT OUT	A999995-428103	\$70,000	\$80,000	\$80,000	\$80,000	\$10,000
WATER DISTRICT INDIRECT COST RECOVERY	A999995-428140	-	\$800	\$993	\$993	-
ST AID TRIBAL COMPACT MONIES	A999995-430140	\$3,500,000	\$3,500,000	\$3,500,000	\$3,500,000	-
APPROPRIATION OF VEHICLE RSV	A999995-488029	\$600,000	-	-	-	-\$600,000
Total Revenues		\$53,926,066	\$54,736,053	\$54,779,850	\$54,779,850	\$853,784

Human Resources

The Human Resources Department serves as the central personnel agency for all units and departments of the County government. Its duties include the administration of the Civil Service, recruitment and testing, administration of the classification and compensation plans, the negotiation and enforcement of employee-employer contracts and agreements, enforcement and administration of all policies and procedures, wage and salary administration, workforce planning, employee training and development, and the administration of the worker's compensation/OSHA/safety programs. The Department also administers the provisions of the Civil Service Law to the County and each of the municipalities under the jurisdiction of the county.

Expenditure Summary

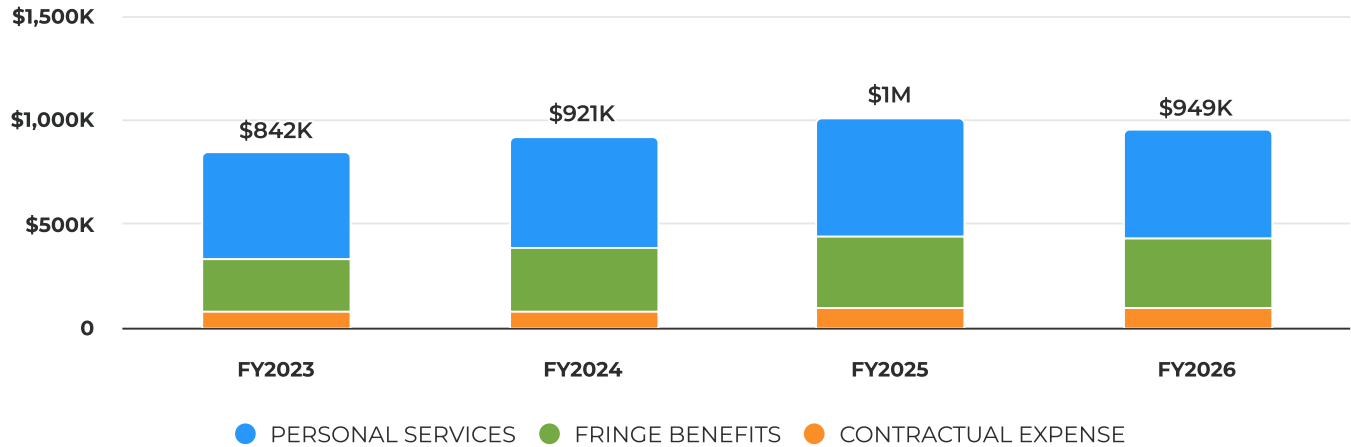


In FY2026, the Human Resources department's budgeted expenditures decreased to \$949,255, reflecting a 5.79% reduction compared to the previous year's budget of \$1 million. This reduction follows a prior increase of 6.65% from the earlier period to FY2025.

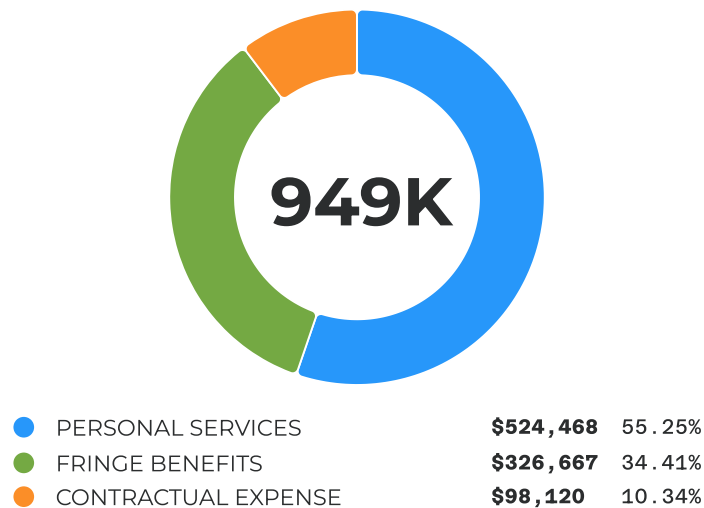
As of 11/20/2025, actual expenditures were \$813,119, which represented 80.7% of the budgeted expenditures. The FY2026 budgeted amount remains below the FY2025 budgeted level, indicating a downward adjustment in planned spending for the department, due to a slight reduction in staff.

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type

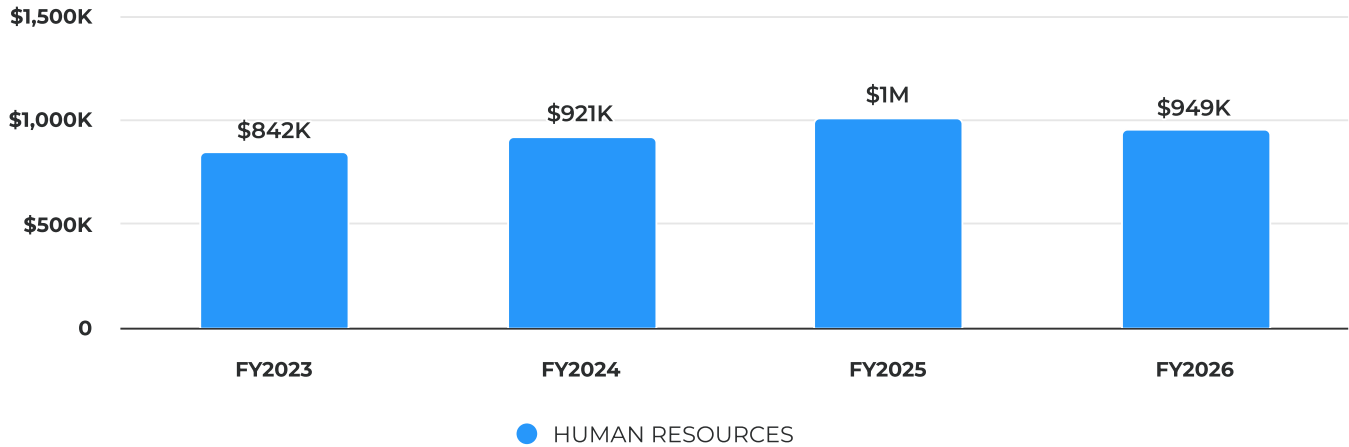


Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PERSONAL SERVICES	\$566,067	\$578,933	\$524,468	\$524,468	-\$41,599
HUMAN RESOURCES	\$566,067	\$578,933	\$524,468	\$524,468	-\$41,599
CONTRACTUAL EXPENSE	\$97,700	\$98,250	\$98,120	\$98,120	\$420
HUMAN RESOURCES	\$97,700	\$98,250	\$98,120	\$98,120	\$420
FRINGE BENEFITS	\$343,834	\$318,093	\$326,667	\$326,667	-\$17,167
HUMAN RESOURCES	\$343,834	\$318,093	\$326,667	\$326,667	-\$17,167
Total Expenditures	\$1,007,601	\$995,276	\$949,255	\$949,255	-\$58,346

Expenditures by Department

Historical Expenditures by Department

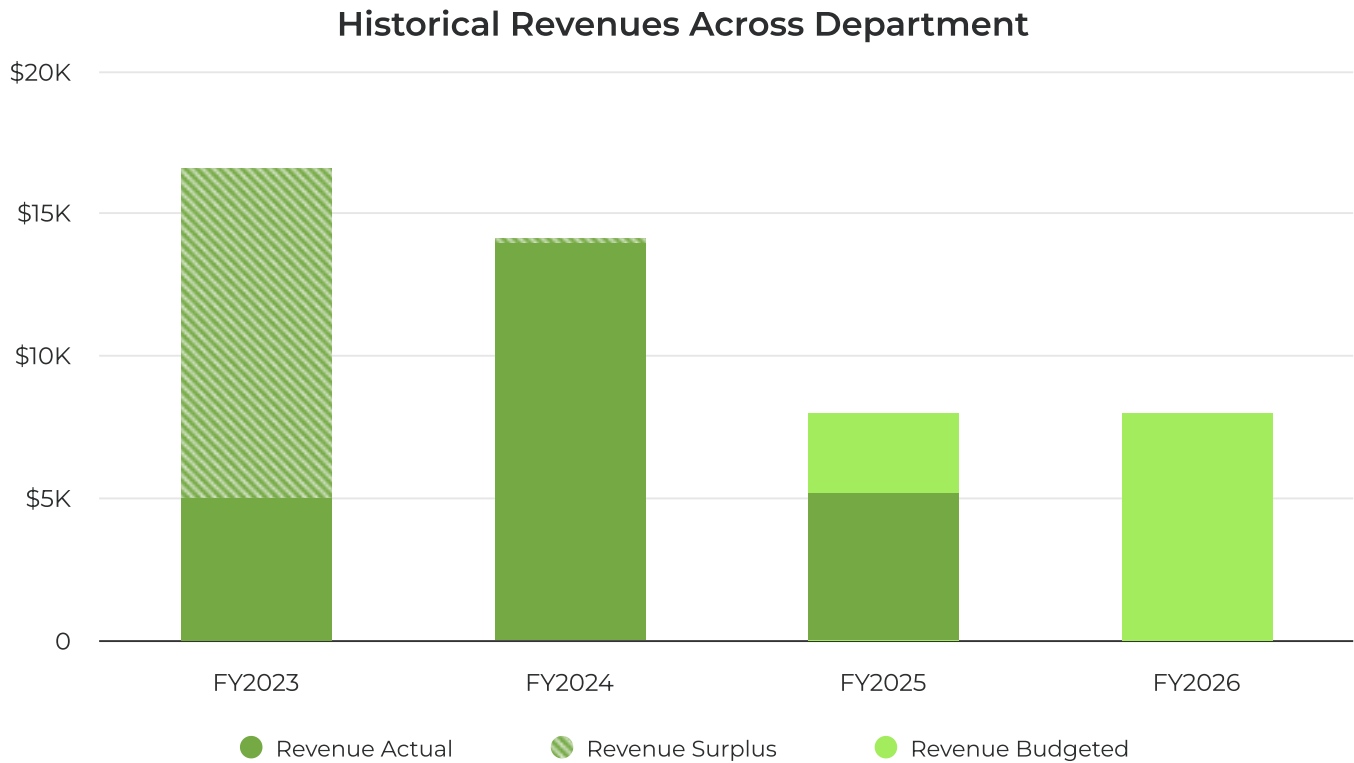


Expenditures by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
HUMAN RESOURCES		\$1,007,601	\$995,276	\$949,255	\$949,255	-\$58,346
PERSONAL SERVICES FULL TIME	A143010-511000	\$550,422	\$553,931	\$499,466	\$499,466	-\$50,956
SEVERANCE	A143010-515000	\$15,645	-	-	-	-\$15,645
SUPPLEMENTAL PAY	A143010-516000	-	\$25,002	\$25,002	\$25,002	\$25,002
DUES & MEMBERSHIPS	A143010-540010	\$2,000	\$2,100	\$2,100	\$2,100	\$100
LABOR RELATIONS FEES	A143010-540130	\$3,000	\$3,000	\$3,000	\$3,000	-
STATE EXAMINATION FEES	A143010-540150	\$3,500	\$3,500	\$3,500	\$3,500	-
SAFETY PROGRAM EXPENSE	A143010-540160	\$3,000	\$2,500	\$2,500	\$2,500	-\$500
HRIS PROGRAM SOFTWARE	A143010-540170	\$6,500	\$7,000	\$6,760	\$6,760	\$260
MISCELLANEOUS EXPENSE	A143010-540200	\$1,250	\$1,250	\$1,250	\$1,250	-
TRAVEL EXPENSE (MILEAGE)	A143010-541000	\$400	\$350	\$350	\$350	-\$50
TRAVEL EXP(CONFERENCE/SEMINAR)	A143010-541020	\$7,500	\$7,500	\$7,500	\$7,500	-
TRAINING & STAFF DEVELOPMENT	A143010-541030	\$5,000	\$5,000	\$5,000	\$5,000	-
ADVERTISING EXPENSE	A143010-541300	\$15,000	\$15,000	\$15,000	\$15,000	-
SAFETY SERVICES CONTRACT	A143010-542090	\$10,000	\$10,000	\$10,000	\$10,000	-
PHYSICAL EXAMS	A143010-546400	\$30,000	\$30,000	\$30,000	\$30,000	-

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PHOTOCOPY USAGE/LEASE	A143010-548900	\$3,200	\$3,200	\$3,200	\$3,200	-
CENTRAL POSTAGE EXPENSE	A143010-549000	\$1,250	\$1,500	\$1,500	\$1,500	\$250
CENTRAL PRINT & SUPPLY EXPENSE	A143010-549100	\$2,000	\$2,200	\$2,200	\$2,200	\$200
OFFICE SUPPLIES & EXPENSE	A143010-549110	\$3,500	\$3,500	\$3,500	\$3,500	-
CENTRAL TELEPHONE EXPENSE	A143010-549200	\$600	\$650	\$760	\$760	\$160
STATE RETIREMENT EXPENSE	A143010-581100	\$104,735	\$100,379	\$104,805	\$104,805	\$70
SOCIAL SECURITY EXPENSE	A143010-582100	\$43,305	\$42,376	\$38,209	\$38,209	-\$5,096
WORKERS COMPENSATION EXPENSE	A143010-583100	\$454	\$343	\$393	\$393	-\$61
DISABILITY EXPENSE	A143010-585100	\$340	\$315	\$270	\$270	-\$70
EMPLOYEE HEALTH INSURANCE	A143010-586100	\$195,000	\$174,680	\$182,990	\$182,990	-\$12,010
Total Expenditures		\$1,007,601	\$995,276	\$949,255	\$949,255	-\$58,346

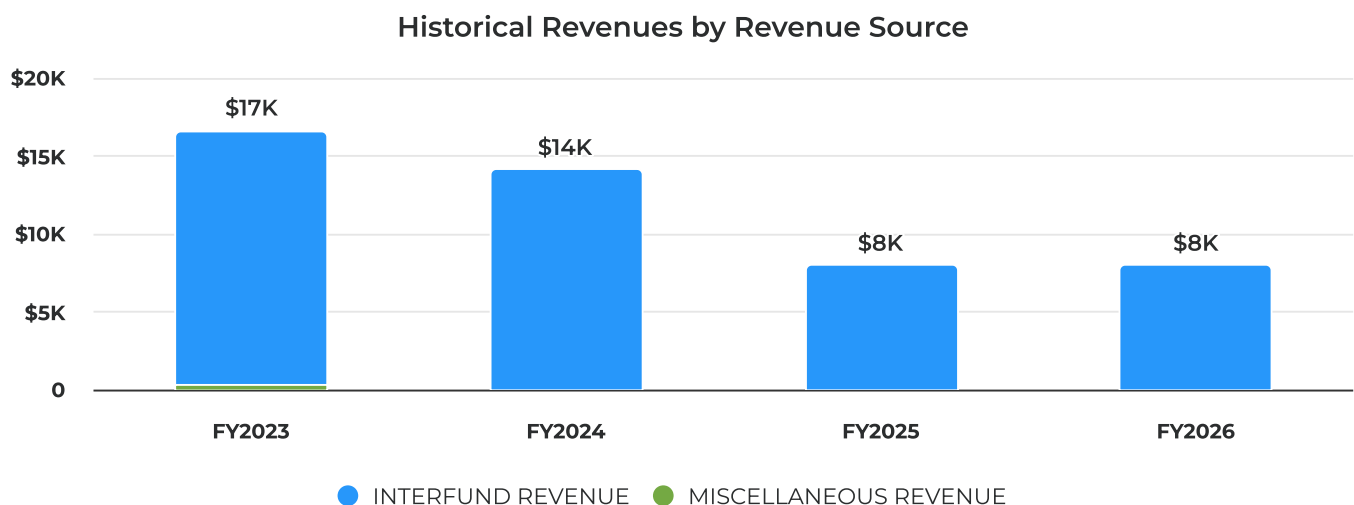
Revenue Summary



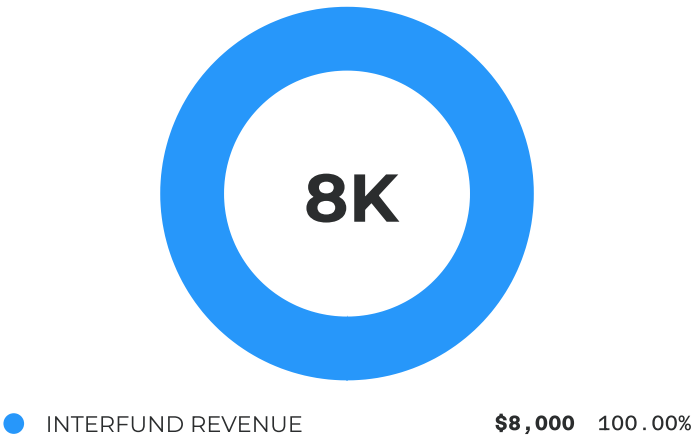
In FY2026, the budgeted revenue for Human Resources remains steady at \$8,000, showing no change from the previous year. This follows a significant decrease of 42.86% in budgeted revenue from the prior period to FY2025.

As of 11/20/2025, actual revenue was \$5,147, which represented 64.34% of the budgeted amount for that year. The FY2026 budget maintains the same revenue target as FY2025, indicating no planned changes in budgeted revenue compared to the previous year.

Revenues by Revenue Source



FY26 Revenues by Revenue Source

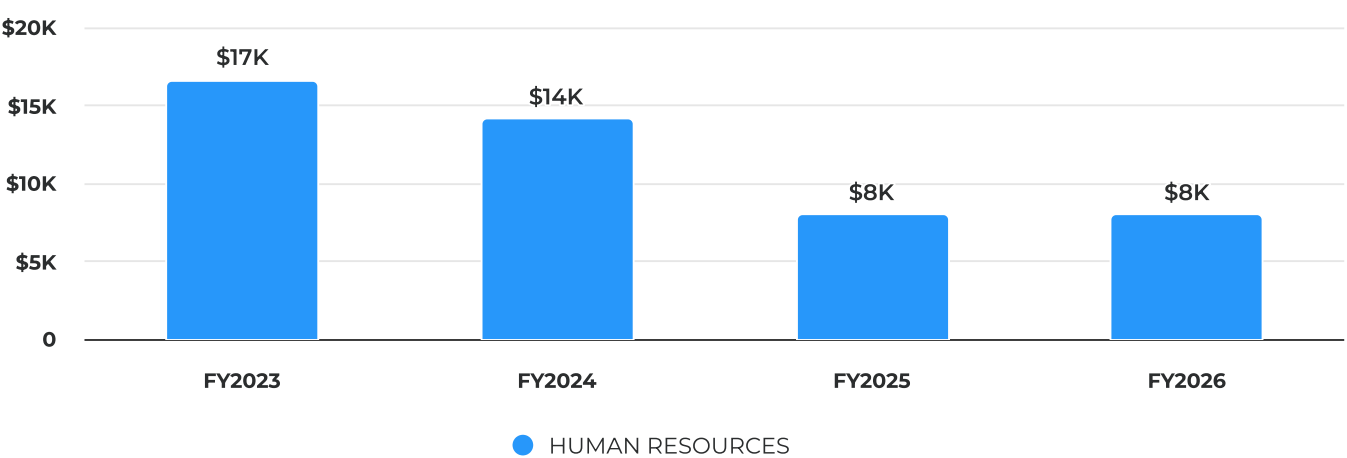


Revenues by Revenue Source

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
INTERFUND REVENUE	\$8,000	\$8,000	\$8,000	\$8,000	-
IR PHYSICAL EXAMS	\$8,000	\$8,000	\$8,000	\$8,000	-
Total Revenues	\$8,000	\$8,000	\$8,000	\$8,000	-

Revenues by Department

Historical Revenues by Department



Revenues by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
HUMAN RESOURCES		\$8,000	\$8,000	\$8,000	\$8,000	-
IR PHYSICAL EXAMS	A143010-428110	\$8,000	\$8,000	\$8,000	\$8,000	-
Total Revenues		\$8,000	\$8,000	\$8,000	\$8,000	-

Information Technology

Information Technology Department

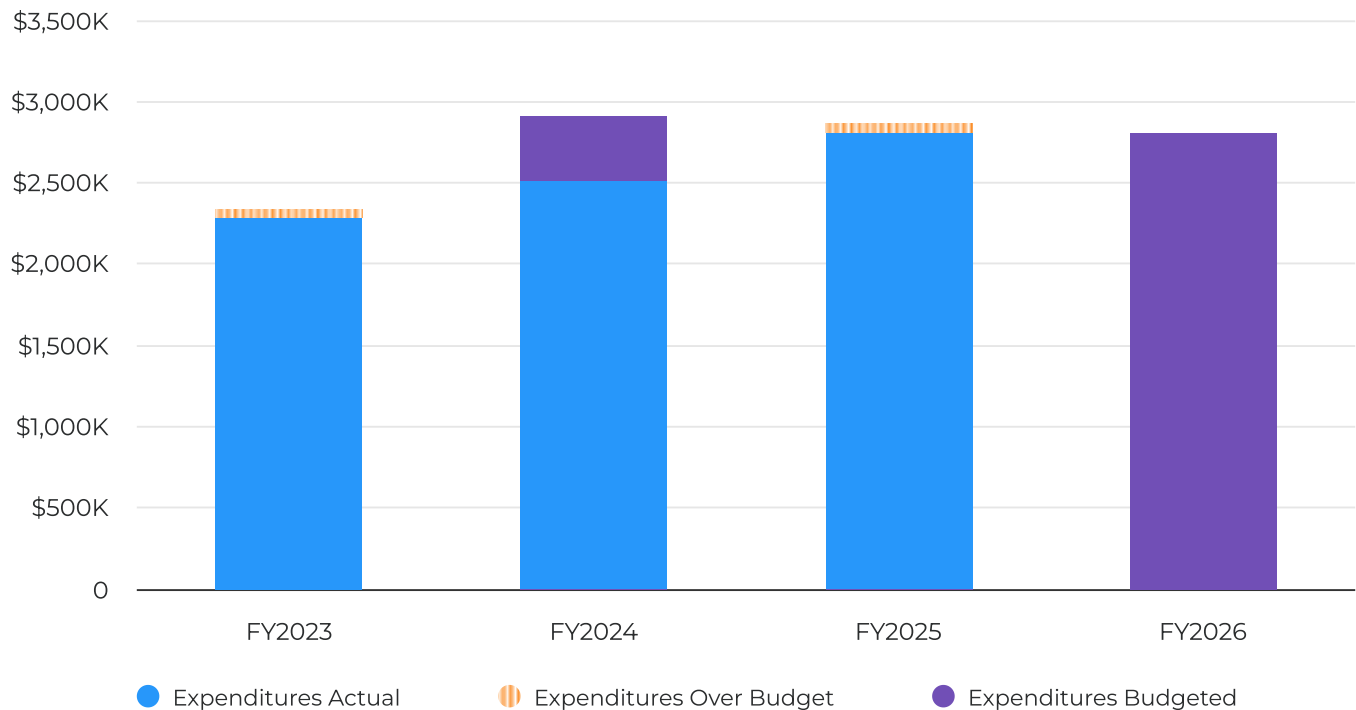
The Information Technology (IT) Department is responsible for maintaining the IT infrastructure for all county departments and campuses. Services include email, application support, file sharing, internet services, networking, printing, and security. IT works with departments to evaluate hardware and software purchases to improve business functionality. Helpdesk support along with installation of hardware and software is provided. Shared services are also provided to county towns and villages at a cost-neutral approach. The IT Department is staffed Monday-Friday from 8a-4p and provides 24/7/365 on call coverage after hours for essential department functions.

The IT Mission Statement

To provide the departments of Madison County with the resources necessary to collect, store and deliver county data in the most efficient manner. The Information Technology Department will work to increase technology as well as data security and reduce operating cost by implementing a centralized approach.

Expenditure Summary

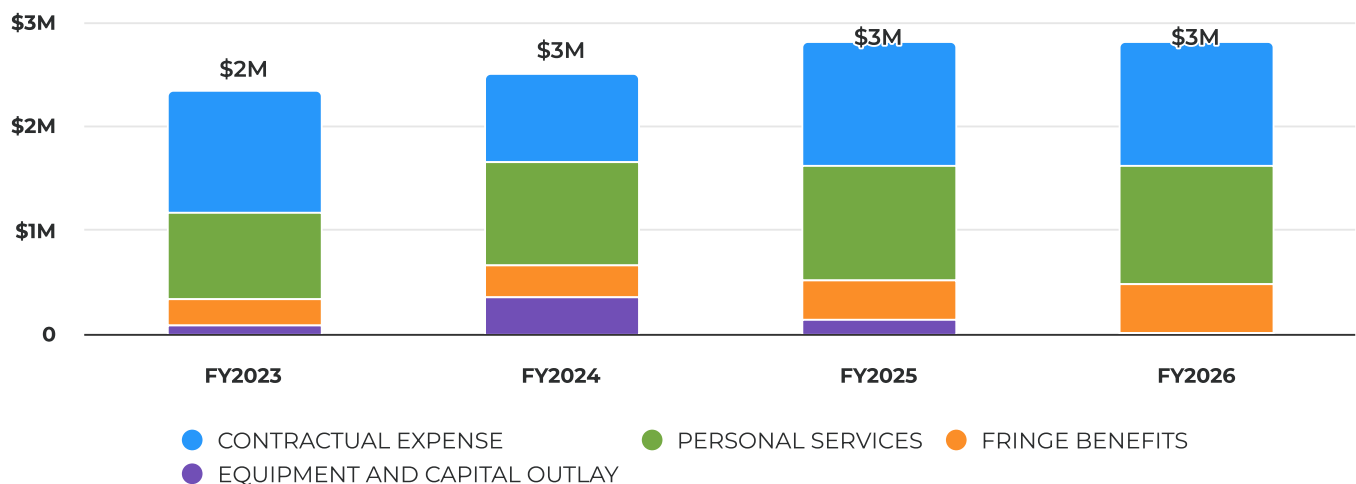
Historical Expenditures Across Department



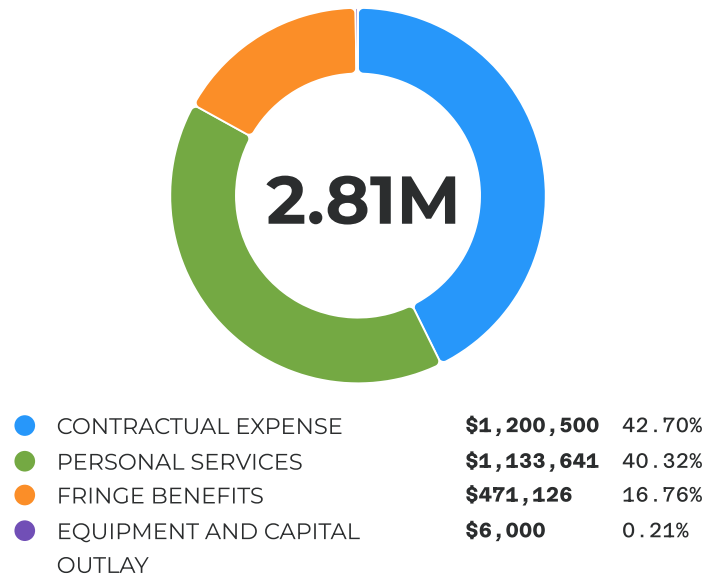
In FY2026, the Information Technology department's budgeted expenditures are set at \$2.8 million, reflecting a slight increase of 0.16% compared to the previous year's budgeted amount of \$2.8 million. The FY2026 budget maintains a stable expenditure level with minimal change from FY2025's budgeted figures, despite the previous year's actual spending surpassing the budget.

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type

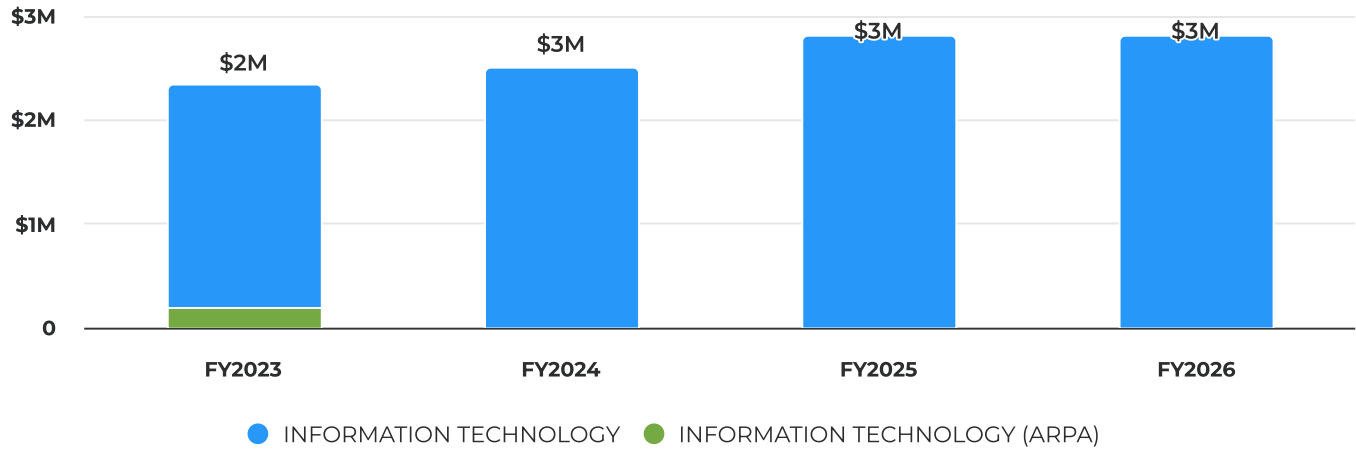


Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PERSONAL SERVICES	\$1,101,166	\$1,169,889	\$1,133,641	\$1,133,641	\$32,475
INFORMATION TECHNOLOGY	\$1,101,166	\$1,169,889	\$1,133,641	\$1,133,641	\$32,475
EQUIPMENT AND CAPITAL OUTLAY	\$130,914	\$11,000	\$6,000	\$6,000	-\$124,914
INFORMATION TECHNOLOGY	\$130,914	\$11,000	\$6,000	\$6,000	-\$124,914
CONTRACTUAL EXPENSE	\$1,183,025	\$1,446,200	\$1,200,500	\$1,200,500	\$17,475
INFORMATION TECHNOLOGY	\$1,183,025	\$1,446,200	\$1,200,500	\$1,200,500	\$17,475
FRINGE BENEFITS	\$391,746	\$458,641	\$471,126	\$471,126	\$79,380
INFORMATION TECHNOLOGY	\$391,746	\$458,641	\$471,126	\$471,126	\$79,380
Total Expenditures	\$2,806,851	\$3,085,730	\$2,811,267	\$2,811,267	\$4,416

Expenditures by Department

Historical Expenditures by Department



Expenditures by Department

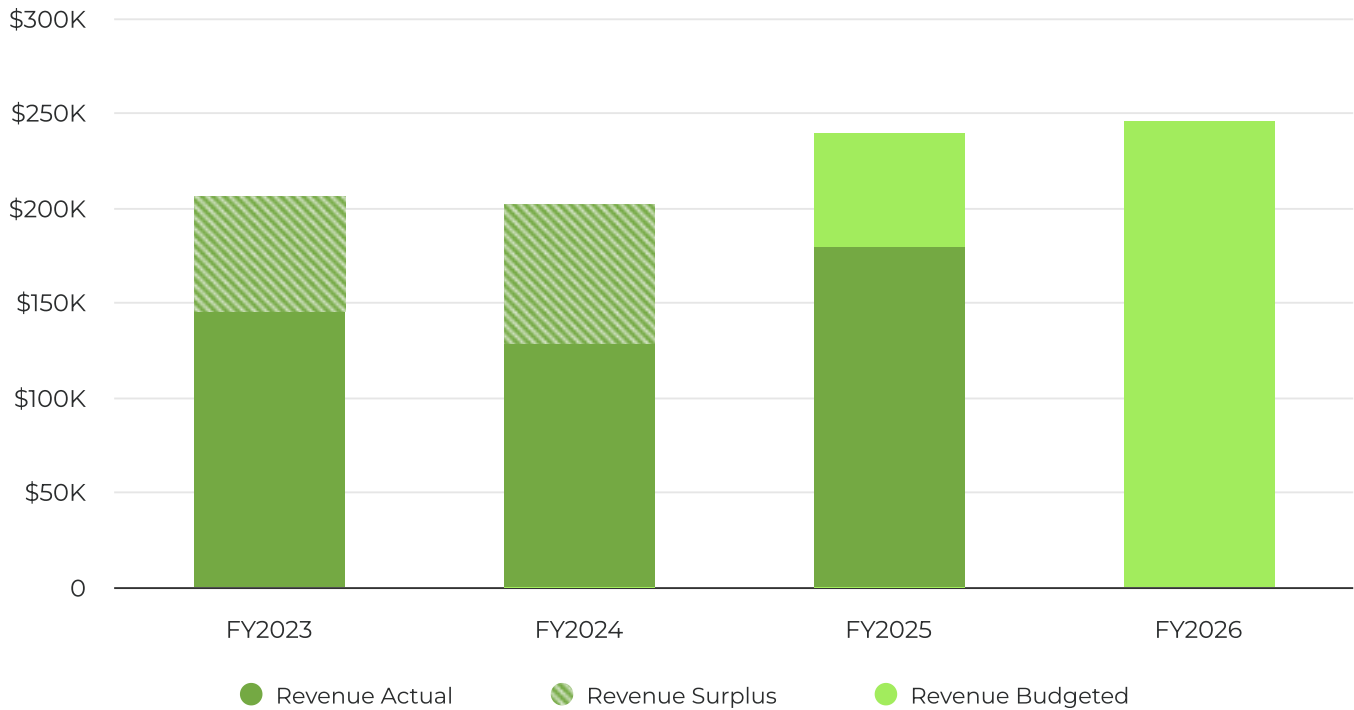
Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
INFORMATION TECHNOLOGY		\$2,806,851	\$3,085,730	\$2,811,267	\$2,811,267	\$4,416
PERSONAL SERVICES FULL TIME	A168010-511000	\$1,055,166	\$1,154,261	\$1,105,934	\$1,105,934	\$50,768
PERSONAL SERVICES PART TIME	A168010-513000	\$30,000	\$8,319	\$20,399	\$20,399	-\$9,601
OVERTIME	A168010-514000	\$1,000	\$1,051	\$1,050	\$1,050	\$50
SUPPLEMENTAL PAY	A168010-516000	\$15,000	\$6,258	\$6,258	\$6,258	-\$8,742
NETWORK EQUIPMENT	A168010-521010	\$95,000	-	-	-	-\$95,000
CABLING & REWIRING PROJECTS	A168010-521060	\$20,000	-	-	-	-\$20,000
VEHICLE LEASE EXPENSE	A168010-522500	\$5,914	\$11,000	\$6,000	\$6,000	\$86
ACCESS CONTROL DOORS	A168010-525210	\$10,000	-	-	-	-\$10,000
REPLACEMENT COMPUTER EQUIP	A168010-540101	\$186,050	\$100,000	\$100,000	\$100,000	-\$86,050
ACCESS CONTROL DOORS	A168010-540148	-	\$10,000	\$10,000	\$10,000	-
MISCELLANEOUS EXPENSE	A168010-540200	\$20,000	\$20,000	\$20,000	\$20,000	-
NETWORK EQUIPMENT	A168010-540281	-	\$57,000	\$57,000	\$57,000	-
CABLING & REWIRING PROJECTS	A168010-540282	-	\$70,000	\$20,000	\$20,000	-
INTERNET SERVICE EXPENSE	A168010-540320	\$60,000	\$60,000	\$60,000	\$60,000	-
FIBER PROJECTS	A168010-540412	\$30,000	\$10,000	\$10,000	\$10,000	-\$20,000

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
VIDEO PROJECTS	A168010-540413	\$40,000	\$25,000	\$25,000	\$25,000	-\$15,000
COUNTY SOFTWARE LICENSE EXPENS	A168010-540455	\$512,275	\$746,000	\$725,000	\$725,000	\$212,725
DISASTER RECOVERY	A168010-540510	\$50,000	\$50,000	-	-	-\$50,000
SECURITY SYSTEM/ACCESSORIES	A168010-540586	\$26,500	\$9,000	\$9,000	\$9,000	-\$17,500
VEHICLE ACCESSORIES	A168010-540834	\$4,000	-	-	-	-\$4,000
COMPUTER EQUIP PURCH- TNS&VILL	A168010-540894	\$20,000	\$20,000	\$20,000	\$20,000	-
TRAVEL EXP(CONFERENCE/SEMINAR)	A168010-541020	\$5,000	\$6,000	\$6,000	\$6,000	\$1,000
TRAINING & STAFF DEVELOPMENT	A168010-541030	\$7,000	\$7,000	\$7,000	\$7,000	-
TELEPHONE MAINTENANCE	A168010-541610	\$25,000	\$27,000	\$27,000	\$27,000	\$2,000
CONSULTANT EXPENSE	A168010-542000	\$55,000	\$66,000	\$66,000	\$66,000	\$11,000
TECHNICAL SUPPORT	A168010-542015	\$1,000	\$1,000	-	-	-\$1,000
COMPUTER SUPPLIES	A168010-542980	\$2,000	\$2,000	-	-	-\$2,000
HARDWARE CONTRACTS	A168010-547800	\$105,200	\$122,000	-	-	-\$105,200
PHOTOCOPY USAGE/LEASE	A168010-548900	\$800	\$800	\$800	\$800	-
CENTRAL POSTAGE EXPENSE	A168010-549000	\$100	\$100	\$100	\$100	-
CENTRAL PRINT & SUPPLY EXPENSE	A168010-549100	\$100	\$100	\$100	\$100	-
OFFICE SUPPLIES & EXPENSE	A168010-549110	\$500	\$500	\$500	\$500	-
CENTRAL TELEPHONE EXPENSE	A168010-549200	\$2,000	\$2,000	\$1,300	\$1,300	-\$700
TELEPHONE/CELLULAR EXP	A168010-549210	\$2,500	\$2,500	\$3,500	\$3,500	\$1,000
COUNTY TELEPHONE EXPENSE	A168010-549250	\$26,000	\$30,000	\$30,000	\$30,000	\$4,000
CENTRAL GARAGE EXPENSE	A168010-549300	\$2,000	\$2,200	\$2,200	\$2,200	\$200
STATE RETIREMENT EXPENSE	A168010-581100	\$161,301	\$162,181	\$161,685	\$161,685	\$384
SOCIAL SECURITY EXPENSE	A168010-582100	\$84,240	\$88,937	\$86,166	\$86,166	\$1,926
WORKERS COMPENSATION EXPENSE	A168010-583100	\$980	\$808	\$734	\$734	-\$246
DISABILITY EXPENSE	A168010-585100	\$725	\$675	\$664	\$664	-\$61
EMPLOYEE HEALTH INSURANCE	A168010-586100	\$144,500	\$206,040	\$221,877	\$221,877	\$77,377

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
Total Expenditures		\$2,806,851	\$3,085,730	\$2,811,267	\$2,811,267	\$4,416

Revenue Summary

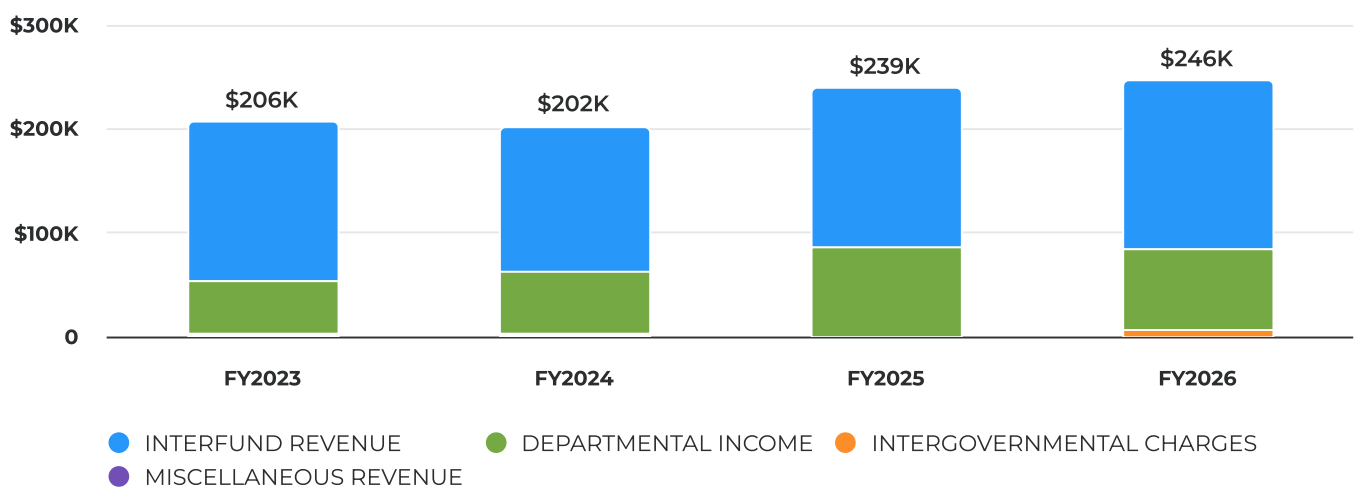
Historical Revenues Across Department



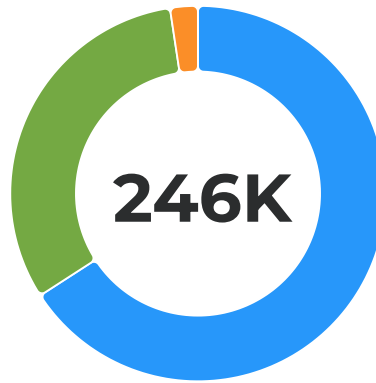
In FY2026, the Information Technology department's budgeted revenue is \$245,853, representing a 2.74% increase from the previous year's budgeted revenue. This follows a significant 85.5% increase in budgeted revenue from the prior period to FY2025. As of 11/20/2025, actual revenue was \$178,893, which amounted to 74.76% of the budgeted revenue for the year. The 2026 adopted budget shows a cautious increase from the prior year/s budgeted amounts, keeping in line with projections.

Revenues by Revenue Source

Historical Revenues by Revenue Source



FY26 Revenues by Revenue Source

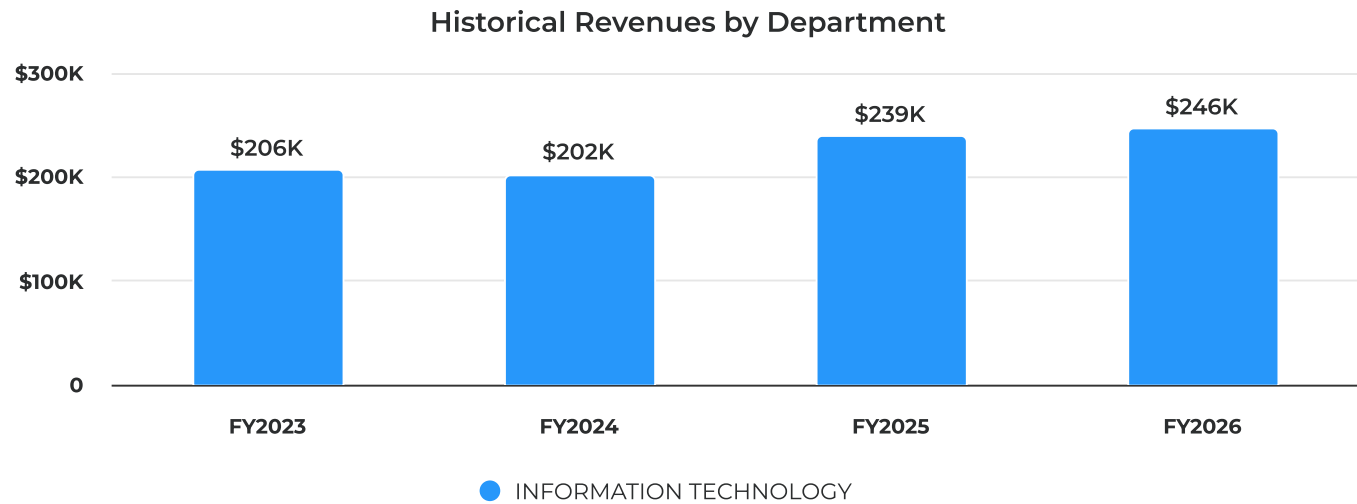


● INTERFUND REVENUE	\$161,953	65.87%
● DEPARTMENTAL INCOME	\$78,000	31.73%
● INTERGOVERNMENTAL CHARGES	\$5,900	2.40%

Revenues by Revenue Source

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
DEPARTMENTAL INCOME	\$86,000	\$78,000	\$78,000	\$78,000	-\$8,000
IT SERVICES-TOWNS & VILLAGES	\$66,000	\$58,000	\$58,000	\$58,000	-\$8,000
IT EQUIP SALES-TOWN & VILLAGE	\$20,000	\$20,000	\$20,000	\$20,000	-
INTERGOVERNMENTAL CHARGES	-	-	\$5,900	\$5,900	\$5,900
TELEPHONE CHARGES	-	-	\$5,900	\$5,900	\$5,900
OTHER GOVT	-	-	\$5,900	\$5,900	\$5,900
INTERFUND REVENUE	\$153,300	\$181,300	\$161,953	\$161,953	\$8,653
IR IT/DSS	\$94,300	\$94,300	\$99,953	\$99,953	\$5,653
IR IT/WIA	\$7,000	\$5,000	\$5,000	\$5,000	-\$2,000
IR IT/PUBLIC HEALTH	\$26,000	\$26,000	-	-	-\$26,000
IR IT/MENTAL HEALTH	-	-	\$1,000	\$1,000	\$1,000
IR IT/DEPT PHONE BILLING	\$26,000	\$30,000	\$30,000	\$30,000	\$4,000
IR IT/DATA MGMT SYSTEM	-	\$26,000	\$26,000	\$26,000	\$26,000
Total Revenues	\$239,300	\$259,300	\$245,853	\$245,853	\$6,553

Revenues by Department

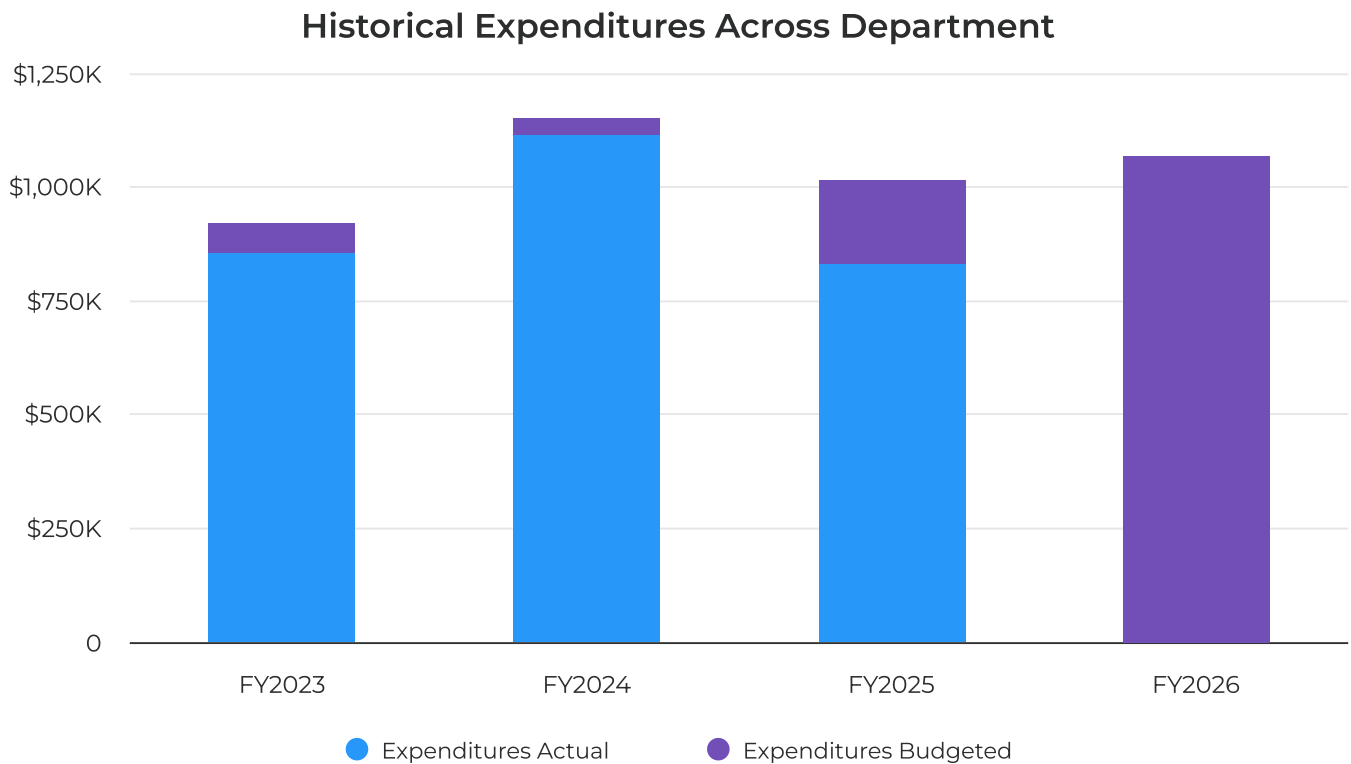


Revenues by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
INFORMATION TECHNOLOGY		\$239,300	\$259,300	\$245,853	\$245,853	\$6,553
IT SERVICES-TOWNS & VILLAGES	A168010-412893	\$66,000	\$58,000	\$58,000	\$58,000	-\$8,000
IT EQUIP SALES-TOWN & VILLAGE	A168010-412894	\$20,000	\$20,000	\$20,000	\$20,000	-
TELEPHONE CHARGES OTHER GOVT	A168010-422105	-	-	\$5,900	\$5,900	\$5,900
IR IT/DSS	A168010-428005	\$94,300	\$94,300	\$99,953	\$99,953	\$5,653
IR IT/WIA	A168010-428006	\$7,000	\$5,000	\$5,000	\$5,000	-\$2,000
IR IT/PUBLIC HEALTH	A168010-428008	\$26,000	\$26,000	-	-	-\$26,000
IR IT/MENTAL HEALTH	A168010-428084	-	-	\$1,000	\$1,000	\$1,000
IR IT/DEPT PHONE BILLING	A168010-428092	\$26,000	\$30,000	\$30,000	\$30,000	\$4,000
IR IT/DATA MGMT SYSTEM	A168010-428100	-	\$26,000	\$26,000	\$26,000	\$26,000
Total Revenues		\$239,300	\$259,300	\$245,853	\$245,853	\$6,553

Board of Elections

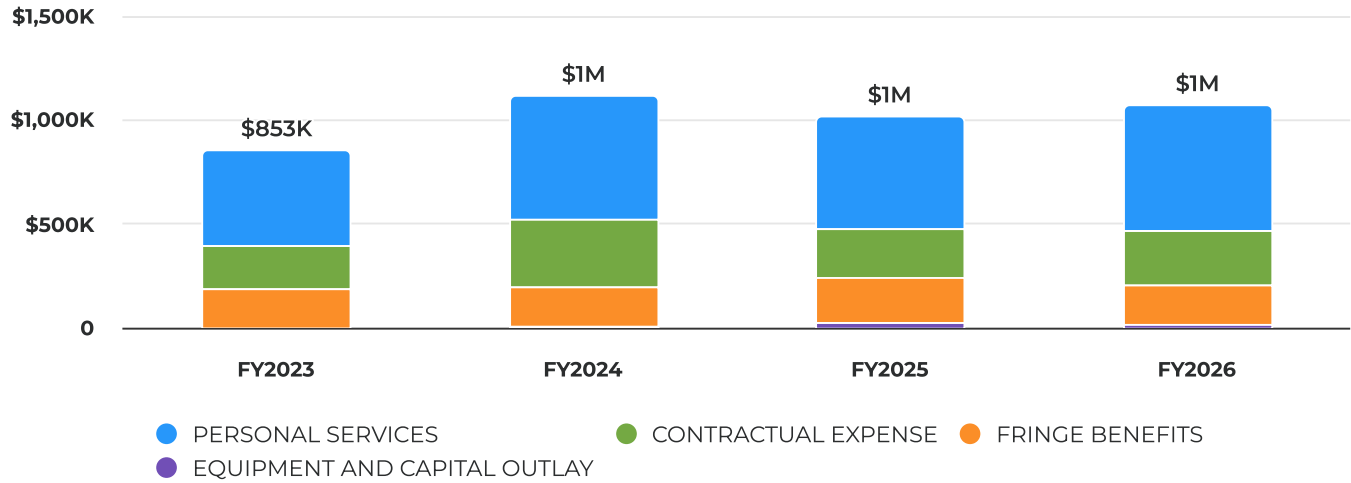
Expenditure Summary



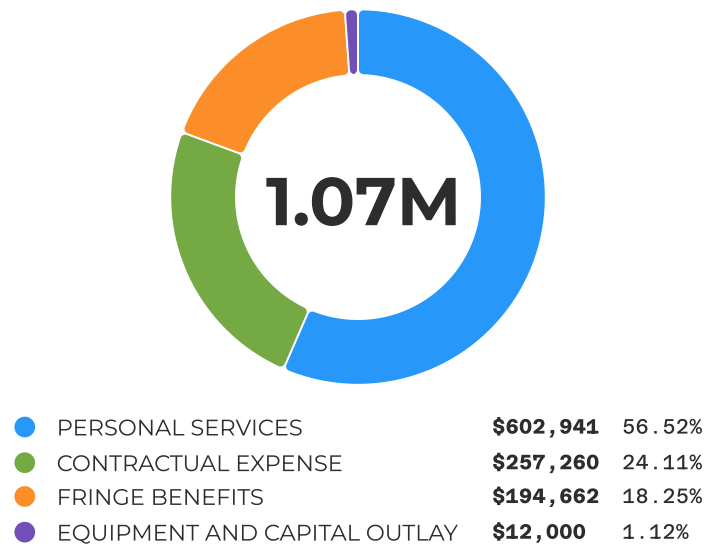
In FY2026, the Board of Elections has budgeted expenditures of \$1.1 million, representing a 5.28% increase from the FY2025 budget of \$1 million. This follows a notable decrease in the FY2025 budget, which was down 11.97% from the prior period. Actual expenditures as of 11/20/2025 were \$829,832, which amounted to 81.89% of the budgeted amount for the year. The 2026 adopted budget demonstrates an increase in spending that is consistent with a mid-term election year.

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type

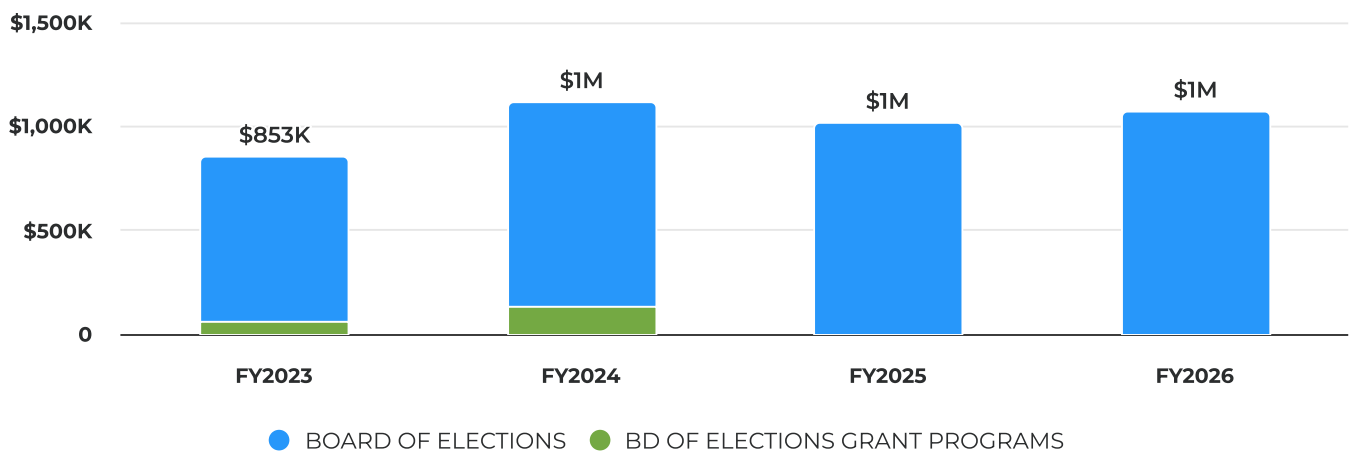


Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PERSONAL SERVICES	\$534,910	\$602,939	\$602,941	\$602,941	\$68,031
BOARD OF ELECTIONS	\$534,910	\$602,939	\$602,941	\$602,941	\$68,031
EQUIPMENT AND CAPITAL OUTLAY	\$20,800	\$22,000	\$12,000	\$12,000	-\$8,800
BOARD OF ELECTIONS	\$20,800	\$22,000	\$12,000	\$12,000	-\$8,800
CONTRACTUAL EXPENSE	\$237,887	\$257,760	\$257,260	\$257,260	\$19,373
BOARD OF ELECTIONS	\$237,887	\$257,760	\$257,260	\$257,260	\$19,373
FRINGE BENEFITS	\$219,770	\$183,652	\$194,662	\$194,662	-\$25,108
BOARD OF ELECTIONS	\$219,770	\$183,652	\$194,662	\$194,662	-\$25,108
Total Expenditures	\$1,013,367	\$1,066,351	\$1,066,863	\$1,066,863	\$53,496

Expenditures by Department

Historical Expenditures by Department



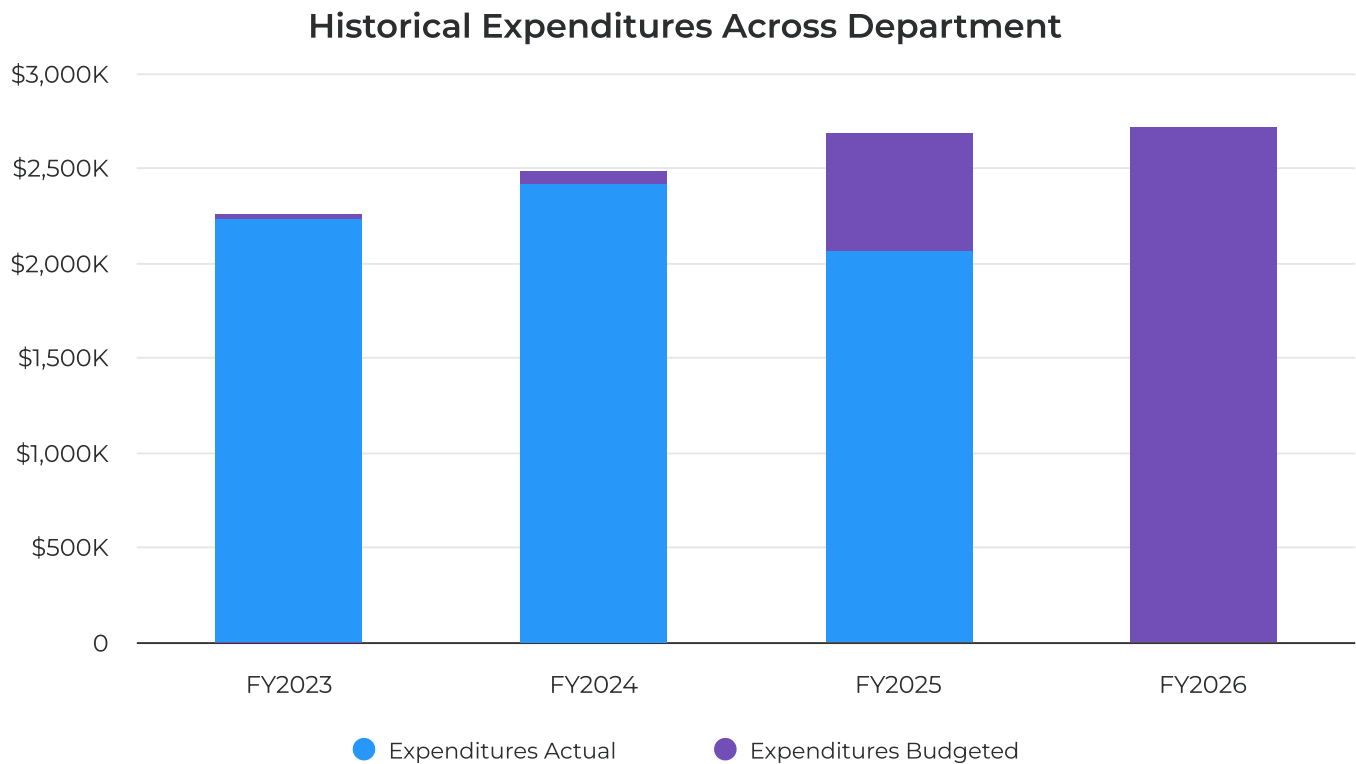
Expenditures by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
BOARD OF ELECTIONS		\$1,013,367	\$1,066,351	\$1,066,863	\$1,066,863	\$53,496
PERSONAL SERVICES FULL TIME	A145010-511000	\$407,410	\$413,058	\$413,058	\$413,058	\$5,648
PERSONAL SERVICES PART TIME	A145010-513000	\$125,000	\$183,031	\$183,031	\$183,031	\$58,031
OVERTIME	A145010-514000	\$2,500	\$2,500	\$2,502	\$2,502	\$2
SUPPLEMENTAL PAY	A145010-516000	-	\$4,350	\$4,350	\$4,350	\$4,350
COMPUTER EQUIPMENT CAPITALIZED	A145010-521100	-	\$10,000	-	-	-
VEHICLE LEASE EXPENSE	A145010-522500	\$20,800	\$12,000	\$12,000	\$12,000	-\$8,800

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
COMPUTER EQUIP NOT CAPITALIZED	A145010- 540101	\$10,000	-	-	-	-\$10,000
COMPUTER SOFTWARE MAINTENANCE	A145010- 540103	-	\$500	\$500	\$500	\$500
ELECTION EXPENSE	A145010- 540180	\$8,000	\$10,000	\$10,000	\$10,000	\$2,000
VOTER REG SYSTEM MAINT/SUPPRT	A145010- 540230	\$36,000	\$57,840	\$57,840	\$57,840	\$21,840
OUTSIDE PRINTING EXPENSE	A145010- 540260	\$40,000	\$56,500	\$56,500	\$56,500	\$16,500
OFFICE EQUIPMENT/FURNITURE	A145010- 540400	\$1,000	\$800	\$800	\$800	-\$200
SOFTWARE LICENSE EXPENSE	A145010- 540455	\$46,200	\$32,000	\$32,000	\$32,000	-\$14,200
TRAVEL EXPENSE (MILEAGE)	A145010- 541000	\$9,000	\$3,000	\$3,000	\$3,000	-\$6,000
TRAINING & STAFF DEVELOPMENT	A145010- 541030	\$4,000	\$6,500	\$6,500	\$6,500	\$2,500
VOTER CENTRALIZATION EXPENSE	A145010- 541105	\$35,000	\$35,000	\$35,000	\$35,000	-
OFFICE EQUIPMENT MAINTENANCE	A145010- 548800	\$500	\$500	-	-	-\$500
IMAGECAST WARRANTY AND SUPPORT	A145010- 548820	\$24,000	\$36,420	\$36,420	\$36,420	\$12,420
PHOTOCOPY USAGE/LEASE	A145010- 548900	\$3,000	\$3,200	\$3,200	\$3,200	\$200
CENTRAL POSTAGE EXPENSE	A145010- 549000	\$6,000	\$5,000	\$5,000	\$5,000	-\$1,000
POSTAGE EXPENSE DIRECT	A145010- 549020	\$5,000	\$4,000	\$4,000	\$4,000	-\$1,000
CENTRAL PRINT & SUPPLY EXPENSE	A145010- 549100	\$2,587	\$1,000	\$1,000	\$1,000	-\$1,587
OFFICE SUPPLIES & EXPENSE	A145010- 549110	\$2,500	\$3,500	\$3,500	\$3,500	\$1,000
CENTRAL TELEPHONE EXPENSE	A145010- 549200	\$2,000	\$500	\$500	\$500	-\$1,500
CENTRAL GARAGE EXPENSE	A145010- 549300	\$3,100	\$1,500	\$1,500	\$1,500	-\$1,600
STATE RETIREMENT EXPENSE	A145010- 581100	\$64,174	\$66,103	\$73,650	\$73,650	\$9,476
SOCIAL SECURITY EXPENSE	A145010- 582100	\$40,921	\$35,638	\$35,638	\$35,638	-\$5,283
WORKERS COMPENSATION EXPENSE	A145010- 583100	\$800	\$600	\$468	\$468	-\$332
DISABILITY EXPENSE	A145010- 585100	\$875	\$585	\$585	\$585	-\$290
EMPLOYEE HEALTH INSURANCE	A145010- 586100	\$113,000	\$80,726	\$84,321	\$84,321	-\$28,679
Total Expenditures		\$1,013,367	\$1,066,351	\$1,066,863	\$1,066,863	\$53,496

District Attorney

Expenditure Summary

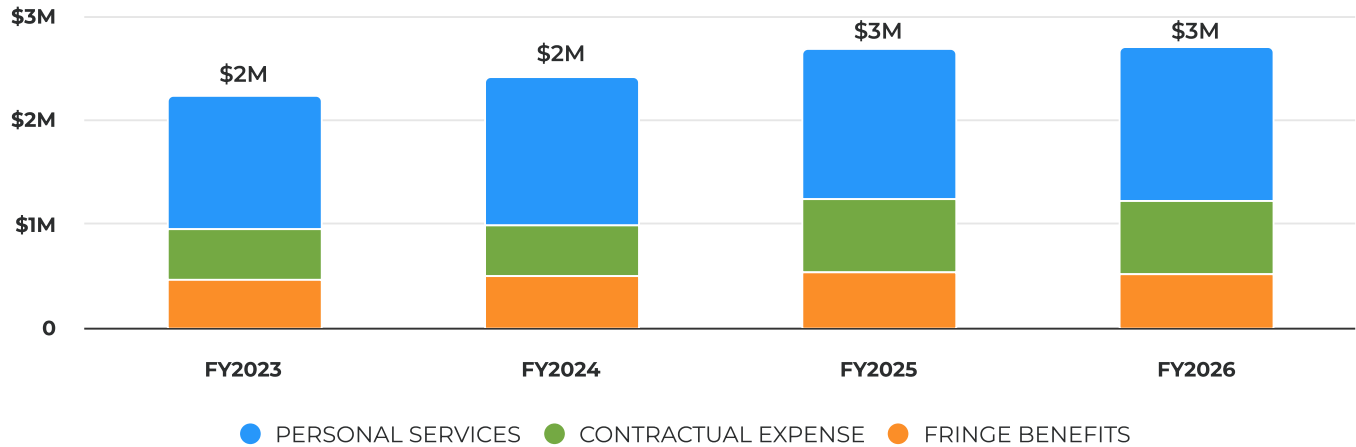


In FY2026, the District Attorney's budgeted expenditures are \$2.7 million, representing a slight increase of 1.14% from the previous year's budgeted amount. This follows a larger increase of 7.79% in budgeted expenditures from the prior period to FY2025. Overall, budgeted expenditures remain stable.

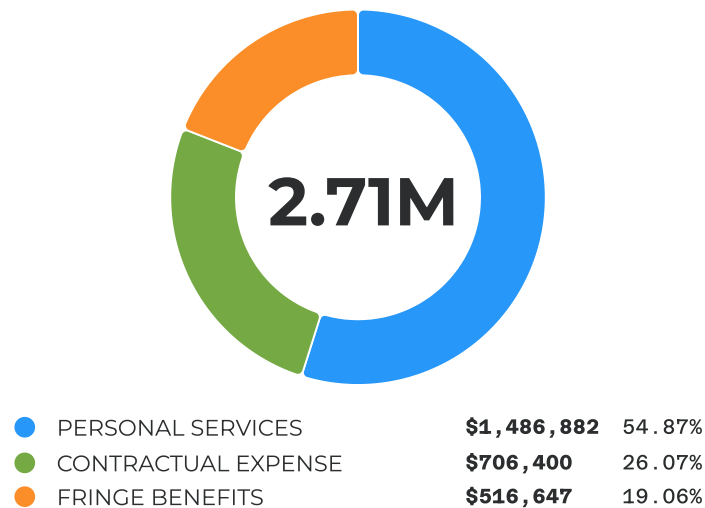
As of 11/20/2025, actual expenditures were \$2.1 million and amounted to 77.03% of the budgeted amount for that year. The FY2026 budget maintains the same level of budgeted expenditures as FY2025, indicating stable planned spending for the year ahead.

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



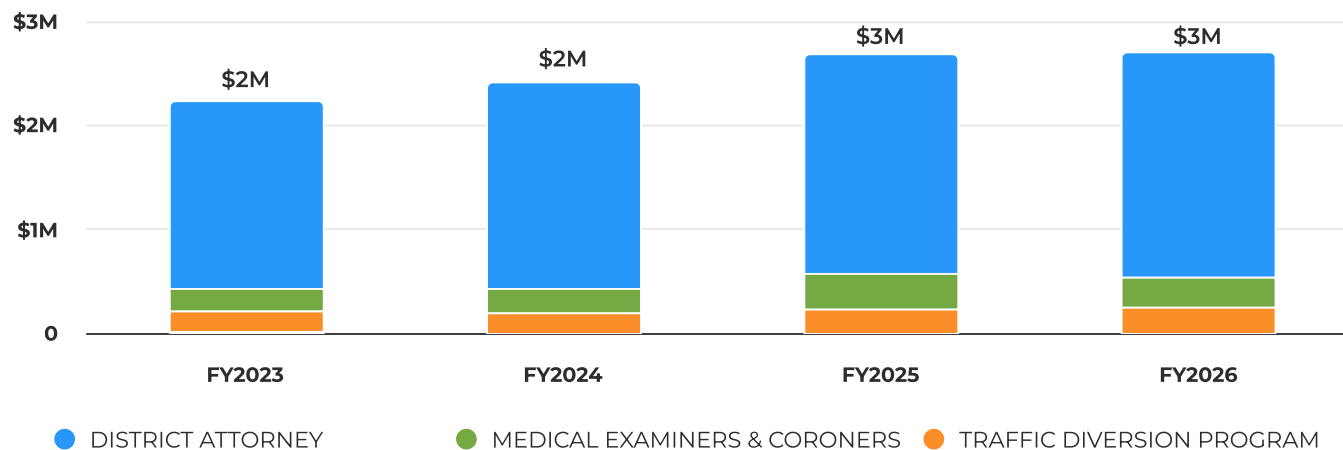
Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PERSONAL SERVICES	\$1,442,653	\$1,518,689	\$1,486,882	\$1,486,882	\$44,229
DISTRICT ATTORNEY	\$1,387,790	\$1,473,689	\$1,456,882	\$1,456,882	\$69,092
MEDICAL EXAMINERS & CORONERS	\$54,863	\$45,000	\$30,000	\$30,000	-\$24,863
CONTRACTUAL EXPENSE	\$699,650	\$498,400	\$706,400	\$706,400	\$6,750
DISTRICT ATTORNEY	\$193,400	\$213,400	\$213,400	\$213,400	\$20,000
MEDICAL EXAMINERS & CORONERS	\$282,700	\$285,000	\$250,000	\$250,000	-\$32,700
TRAFFIC DIVERSION PROGRAM	\$223,550	-	\$243,000	\$243,000	\$19,450
FRINGE BENEFITS	\$536,958	\$429,301	\$516,647	\$516,647	-\$20,311
DISTRICT ATTORNEY	\$524,148	\$419,045	\$511,501	\$511,501	-\$12,647

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
MEDICAL EXAMINERS & CORONERS	\$12,810	\$10,256	\$5,146	\$5,146	-\$7,664
Total Expenditures	\$2,679,261	\$2,446,390	\$2,709,929	\$2,709,929	\$30,668

Expenditures by Department

Historical Expenditures by Department



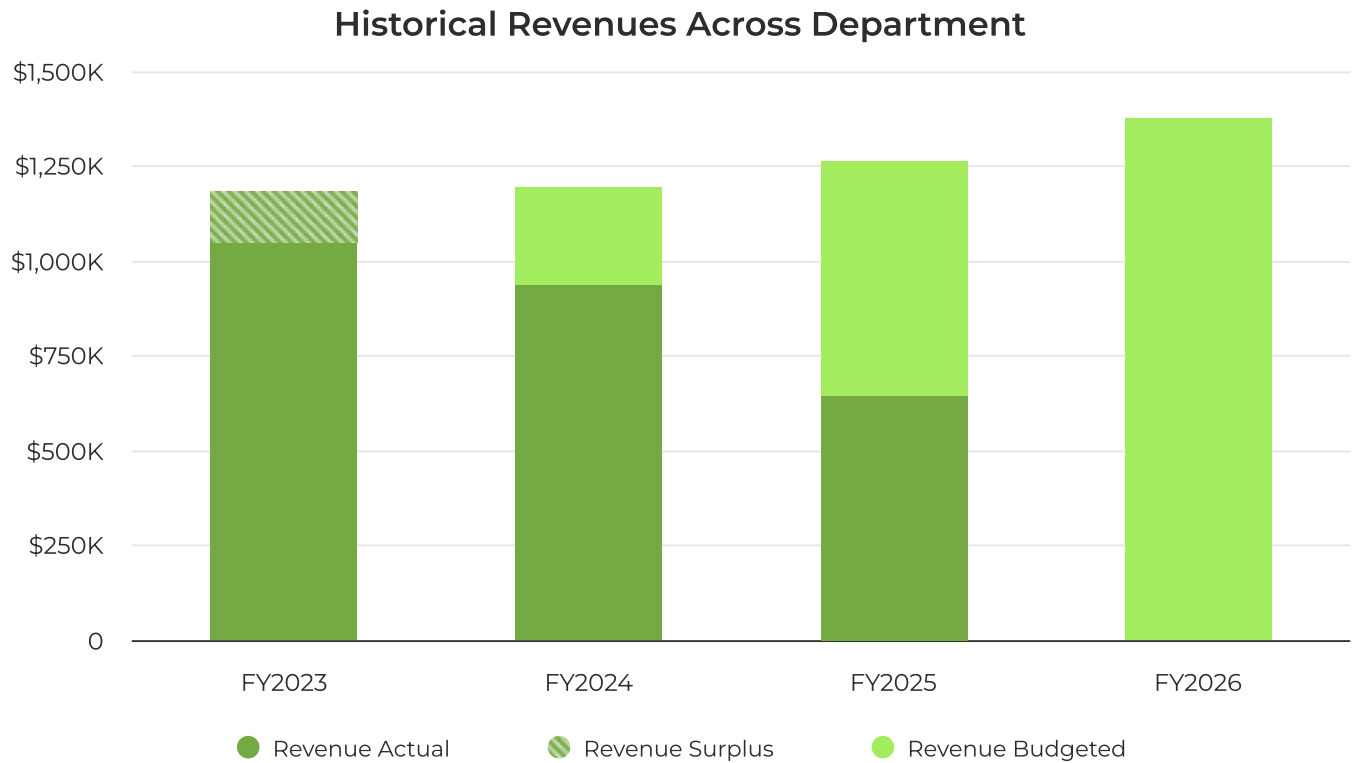
Expenditures by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
DISTRICT ATTORNEY		\$2,105,338	\$2,106,134	\$2,181,783	\$2,181,783	\$76,445
PERSONAL SERVICES FULL TIME	A116510-511000	\$1,043,790	\$1,112,649	\$1,095,843	\$1,095,843	\$52,053
PERSONAL SERVICES PART TIME	A116510-513000	\$309,000	\$268,152	\$268,152	\$268,152	-\$40,848
OVERTIME	A116510-514000	\$30,000	\$22,888	\$22,887	\$22,887	-\$7,113
SEVERANCE	A116510-515000	-	\$30,000	\$30,000	\$30,000	\$30,000
SUPPLEMENTAL PAY	A116510-516000	\$5,000	\$40,000	\$40,000	\$40,000	\$35,000
DUES & MEMBERSHIPS	A116510-540010	\$6,000	\$5,000	\$5,000	\$5,000	-\$1,000
BOOKS & PERIODICALS	A116510-540050	\$12,000	\$18,000	\$18,000	\$18,000	\$6,000
MISCELLANEOUS EXPENSE	A116510-540200	-	\$2,000	\$2,000	\$2,000	\$2,000
OFFICE EQUIPMENT/FURNITURE	A116510-540400	\$5,000	\$5,000	\$5,000	\$5,000	-
DOCUMENT MANAGEMENT	A116510-540588	\$3,500	\$24,000	\$24,000	\$24,000	\$20,500
EXTRADITION EXPENSE	A116510-540605	\$3,000	\$8,000	\$8,000	\$8,000	\$5,000

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
WITNESS FEE & MILEAGE	A116510-540702	\$1,000	\$1,000	\$1,000	\$1,000	-
APPEALS EXPENSE	A116510-540802	\$50,000	\$50,000	\$50,000	\$50,000	-
TRIAL EXPENSE	A116510-540910	\$3,500	\$3,500	\$3,500	\$3,500	-
TRAVEL EXPENSE (MILEAGE)	A116510-541000	\$6,000	\$5,000	\$5,000	\$5,000	-\$1,000
TRAVEL EXP(CONFERENCE/SEMINAR)	A116510-541020	\$17,500	\$16,500	\$16,500	\$16,500	-\$1,000
LIABILITY INSURANCE	A116510-543010	\$15,000	\$15,000	\$15,000	\$15,000	-
TRANSCRIPTS & STENO APPEARANCE	A116510-547500	\$55,000	\$45,000	\$45,000	\$45,000	-\$10,000
PHOTOCOPY USAGE/LEASE	A116510-548900	\$5,000	\$5,000	\$5,000	\$5,000	-
CENTRAL POSTAGE EXPENSE	A116510-549000	\$1,400	\$1,400	\$1,400	\$1,400	-
CENTRAL PRINT & SUPPLY EXPENSE	A116510-549100	\$1,000	\$1,000	\$1,000	\$1,000	-
OFFICE SUPPLIES & EXPENSE	A116510-549110	\$5,000	\$4,500	\$4,500	\$4,500	-\$500
CENTRAL TELEPHONE EXPENSE	A116510-549200	\$1,200	\$1,200	\$1,200	\$1,200	-
TELEPHONE/CELLULAR EXPENSE	A116510-549210	\$2,300	\$2,300	\$2,300	\$2,300	-
STATE RETIREMENT EXPENSE	A116510-581100	\$196,996	\$133,689	\$193,299	\$193,299	-\$3,697
SOCIAL SECURITY EXPENSE	A116510-582100	\$106,166	\$105,630	\$106,158	\$106,158	-\$8
WORKERS COMPENSATION EXPENSE	A116510-583100	\$1,250	\$800	\$858	\$858	-\$392
DISABILITY EXPENSE	A116510-585100	\$870	\$855	\$855	\$855	-\$15
EMPLOYEE HEALTH INSURANCE	A116510-586100	\$218,866	\$178,071	\$210,331	\$210,331	-\$8,535
MEDICAL EXAMINERS & CORONERS		\$350,373	\$340,256	\$285,146	\$285,146	-\$65,227
PERSONAL SERVICES PART TIME	A118510-513000	\$54,863	\$45,000	\$30,000	\$30,000	-\$24,863
CONTRACTED MEDICAL DIRECTOR	A118510-542220	-	-	\$15,000	\$15,000	-
TRANSPORT BODIES	A118510-547510	\$30,000	\$35,000	\$35,000	\$35,000	\$5,000
AUTOPSY EXPENSE	A118510-547700	\$250,000	\$250,000	\$200,000	\$200,000	-\$50,000
TELEPHONE/CELLULAR EXP	A118510-549210	\$2,700	-	-	-	-\$2,700
STATE RETIREMENT EXPENSE	A118510-581100	\$8,512	\$6,765	\$2,804	\$2,804	-\$5,708
SOCIAL SECURITY EXPENSE	A118510-582100	\$4,198	\$3,446	\$2,298	\$2,298	-\$1,900

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
WORKERS COMPENSATION EXPENSE	A118510- 583100	\$100	\$45	\$44	\$44	-\$56
TRAFFIC DIVERSION PROGRAM		\$223,550	-	\$243,000	\$243,000	\$19,450
CITY TOWN VILLAGE EXPENSE	A198610- 540397	\$177,550	-	\$198,000	\$198,000	\$20,450
CONTRACTED SERVICES	A198610- 542340	\$46,000	-	\$45,000	\$45,000	-\$1,000
Total Expenditures		\$2,679,261	\$2,446,390	\$2,709,929	\$2,709,929	\$30,668

Revenue Summary

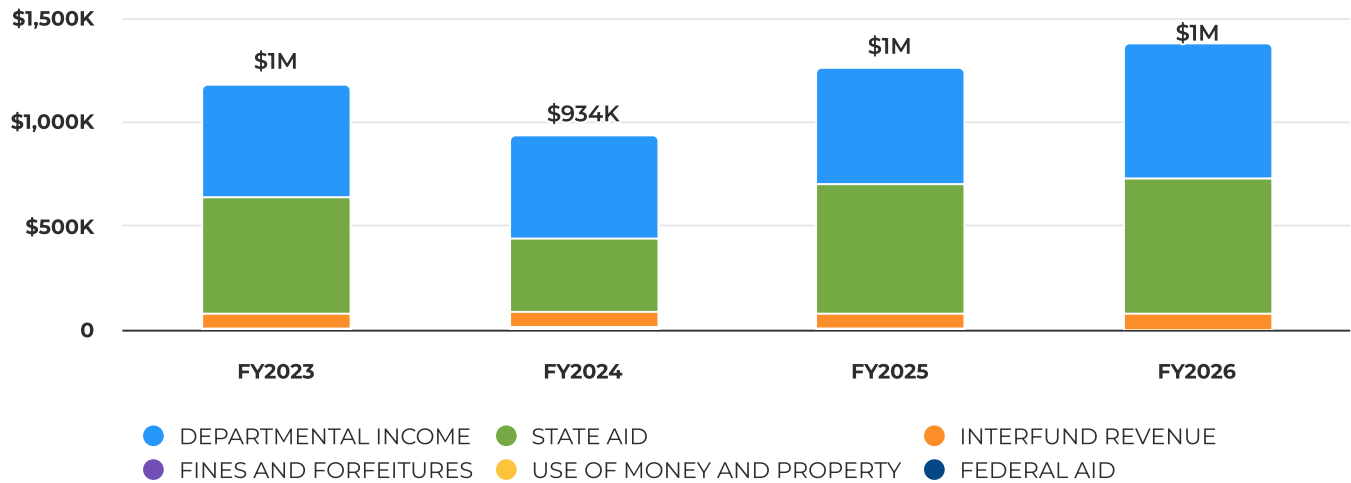


In FY2026, the District Attorney's revenue budget is set at \$1.4 million, reflecting a 9.1% increase from the previous year's budget of \$1.3 million. This continues the upward trend from FY2025, which saw a 5.54% increase in budgeted revenue compared to its prior period.

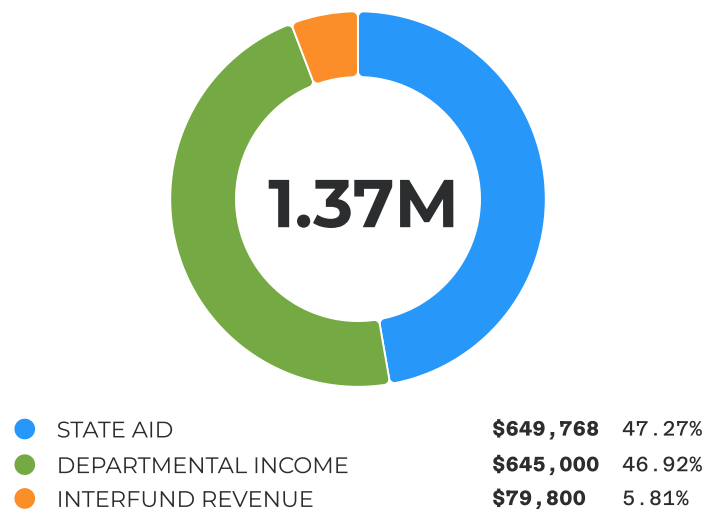
Notably, the actual revenue collected in FY2025 was \$643,044, which was 31.15% lower than the previous period and represented 51.04% of the budgeted amount for the year. The FY2026 budget anticipates further growth in budgeted revenue, mainly from Traffic Diversion fees, despite the prior year's actual revenue falling significantly short of its budget.

Revenues by Revenue Source

Historical Revenues by Revenue Source



FY26 Revenues by Revenue Source



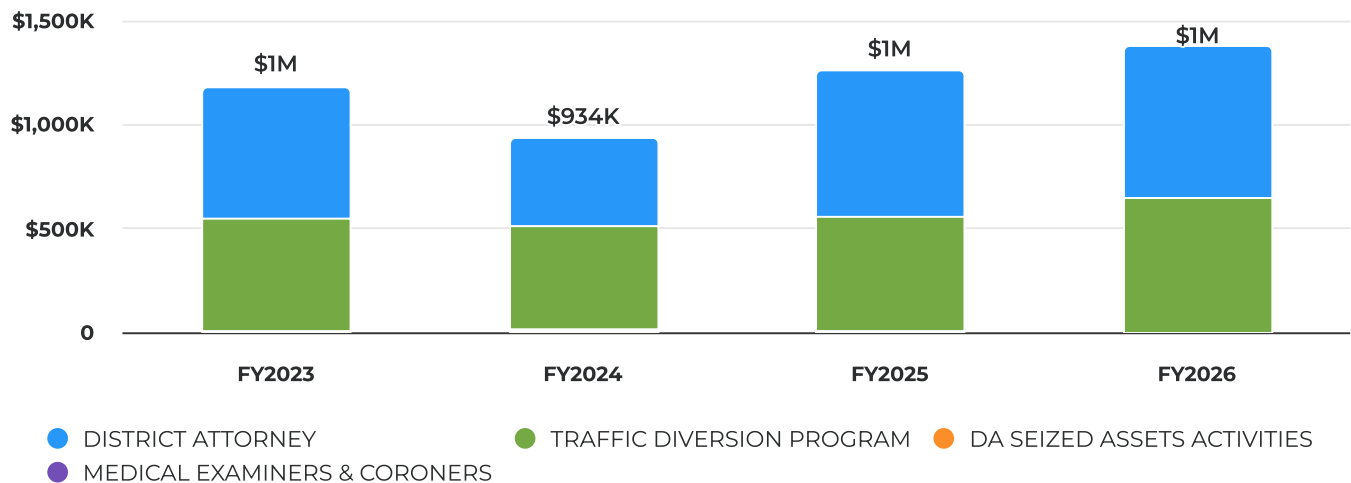
Revenues by Revenue Source

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
DEPARTMENTAL INCOME	\$557,000	-	\$645,000	\$645,000	\$88,000
TRAFFIC DIVERSION FEES	\$94,967	-	\$260,000	\$260,000	\$165,033
TRAFFIC DIVERSION - ACH CREDIT	\$462,033	-	\$385,000	\$385,000	-\$77,033
INTERFUND REVENUE	\$79,800	\$79,800	\$79,800	\$79,800	-
IR DA/PROSECUTION STOPDWICASES	\$79,800	\$79,800	\$79,800	\$79,800	-
STATE AID	\$622,055	\$649,768	\$649,768	\$649,768	\$27,713
SA DISTRICT ATTY SALARY	\$72,189	\$72,189	\$72,189	\$72,189	-
SA DA AID TO PROSECUTION GR	\$214,407	\$208,813	\$208,813	\$208,813	-\$5,594

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
SA DISCOVERY REFORM GRANT	\$266,584	\$299,891	\$299,891	\$299,891	\$33,307
SA DA CARP GRANT	\$67,100	\$67,100	\$67,100	\$67,100	-
SA IGNITION INTERLOCK DVC-DA	\$1,775	\$1,775	\$1,775	\$1,775	-
FEDERAL AID	\$1,050	-	-	-	-\$1,050
FA OPIOID DEATH REPORTING	\$1,050	-	-	-	-\$1,050
Total Revenues	\$1,259,905	\$729,568	\$1,374,568	\$1,374,568	\$114,663

Revenues by Department

Historical Revenues by Department



Revenues by Department

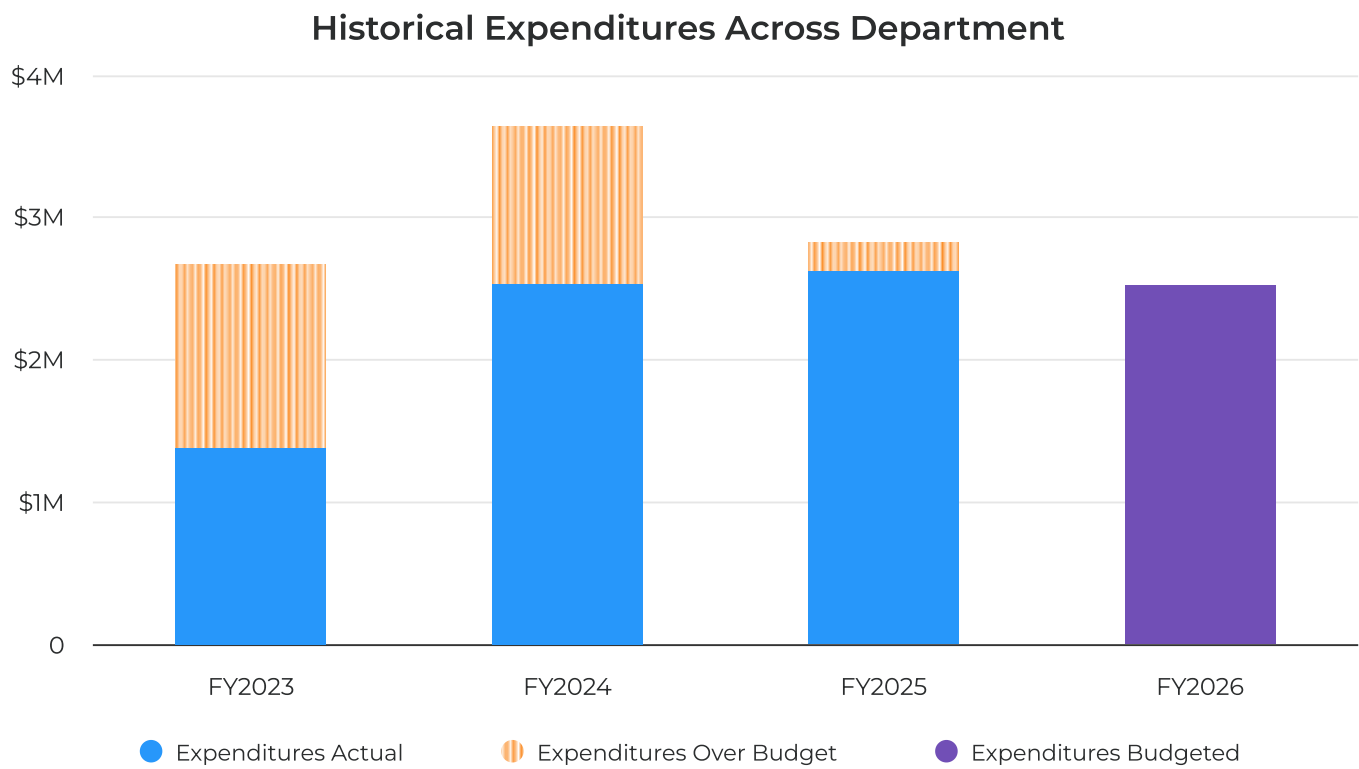
Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
DISTRICT ATTORNEY		\$701,855	\$729,568	\$729,568	\$729,568	\$27,713
IR DA/PROSECUTION STOPDWICASES	A116510- 428011	\$79,800	\$79,800	\$79,800	\$79,800	-
SA DISTRICT ATTY SALARY	A116510- 430300	\$72,189	\$72,189	\$72,189	\$72,189	-
SA DA AID TO PROSECUTION GR	A116510- 430320	\$214,407	\$208,813	\$208,813	\$208,813	-\$5,594
SA DISCOVERY REFORM GRANT	A116510- 430900	\$266,584	\$299,891	\$299,891	\$299,891	\$33,307
SA DA CARP GRANT	A116510- 433099	\$67,100	\$67,100	\$67,100	\$67,100	-
SA IGNITION INTERLOCK DVC-DA	A116510- 433896	\$1,775	\$1,775	\$1,775	\$1,775	-
MEDICAL EXAMINERS & CORONERS		\$1,050	-	-	-	-\$1,050

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
FA OPIOID DEATH REPORTING	A118510- 440896	\$1,050	-	-	-	-\$1,050
TRAFFIC DIVERSION PROGRAM		\$557,000	-	\$645,000	\$645,000	\$88,000
TRAFFIC DIVERSION FEES	A198610- 412895	\$94,967	-	\$260,000	\$260,000	\$165,033
TRAFFIC DIVERSION - ACH CREDIT	A198610- 412899	\$462,033	-	\$385,000	\$385,000	-\$77,033
Total Revenues		\$1,259,905	\$729,568	\$1,374,568	\$1,374,568	\$114,663

Assigned Council Program

The Assigned Counsel Program coordinates the assignment of attorneys to represent individuals who cannot afford to retain an attorney in various Criminal and Family Court matters. The program is comprised of a diverse panel of experienced defense attorneys that ensure a client's constitutional right to legal counsel are met.

Expenditure Summary

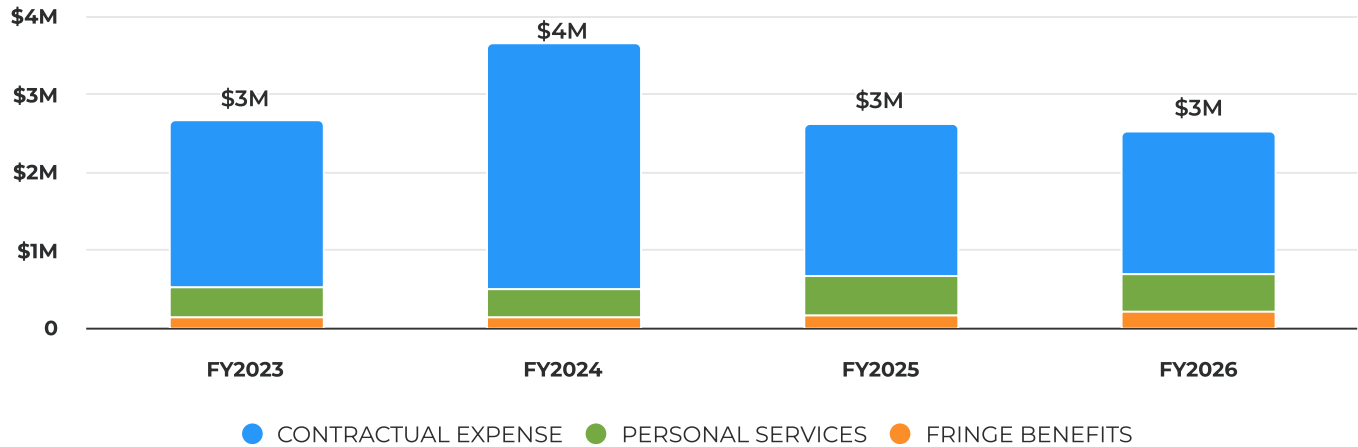


In FY2026, the Assigned Council Program's budgeted expenditures are set at \$2.5 million, reflecting a decrease of 3.77% compared to the FY2025 budgeted amount of \$2.6 million. This marks a reversal from the previous year's increase, where expenditures budgeted had risen by 3.75% from the prior period.

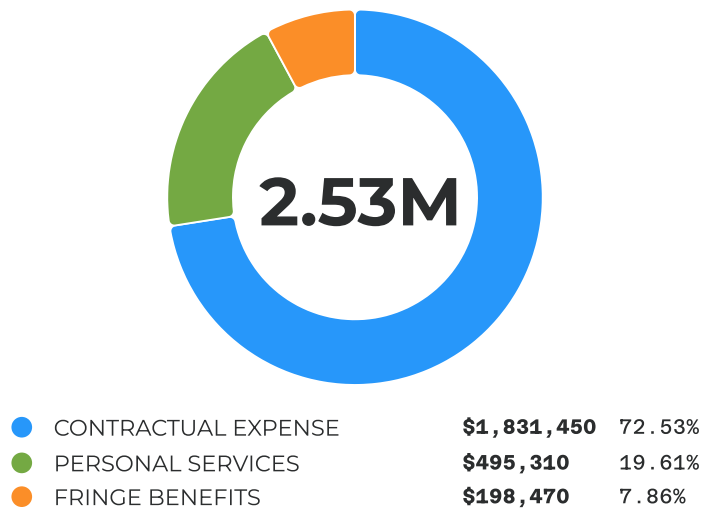
As of 11/20/2025, actual expenditures represented a 22.4% decrease from the prior period but exceeded the budget by 7.62%, the FY2026 budgeted amount is lower by \$0.3 million. This suggests a reduction in planned spending relative to both the previous year's budget and actual expenditures.

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type

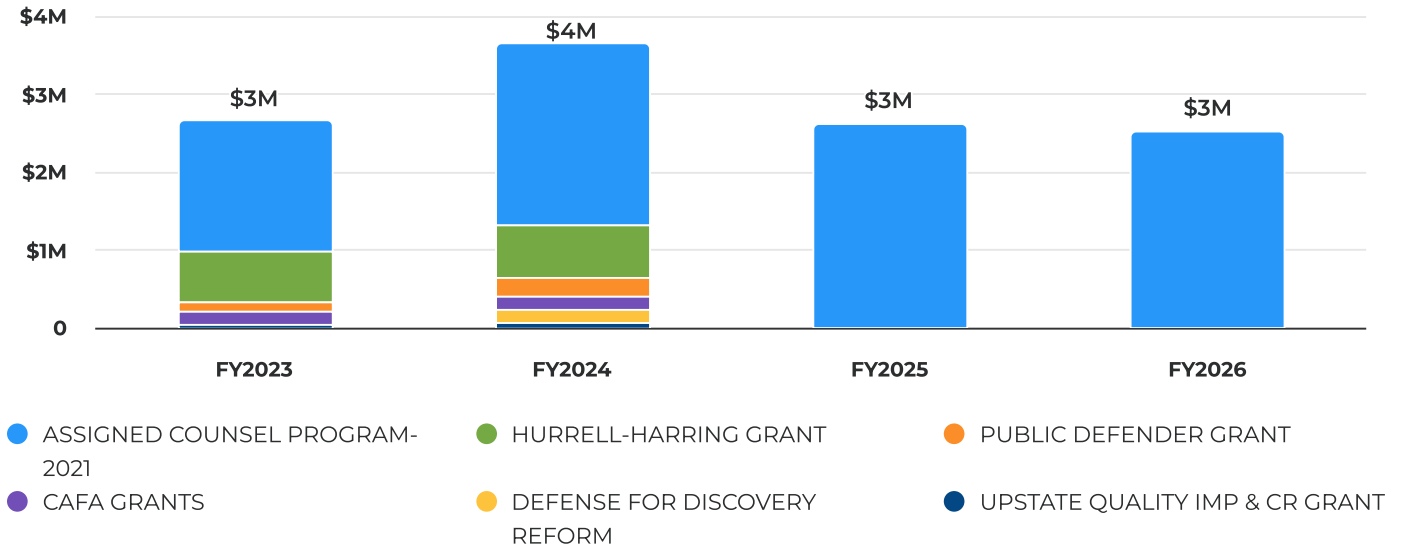


Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PERSONAL SERVICES	\$491,368	\$495,310	\$495,310	\$495,310	\$3,942
ASSIGNED COUNSEL PROGRAM-2021	\$491,368	\$495,310	\$495,310	\$495,310	\$3,942
CONTRACTUAL EXPENSE	\$1,971,100	\$1,831,825	\$1,831,450	\$1,831,450	-\$139,650
ASSIGNED COUNSEL PROGRAM-2021	\$1,971,100	\$1,831,825	\$1,831,450	\$1,831,450	-\$139,650
FRINGE BENEFITS	\$161,800	\$188,327	\$198,470	\$198,470	\$36,670
ASSIGNED COUNSEL PROGRAM-2021	\$161,800	\$188,327	\$198,470	\$198,470	\$36,670
Total Expenditures	\$2,624,268	\$2,515,462	\$2,525,230	\$2,525,230	-\$99,038

Expenditures by Department

Historical Expenditures by Department

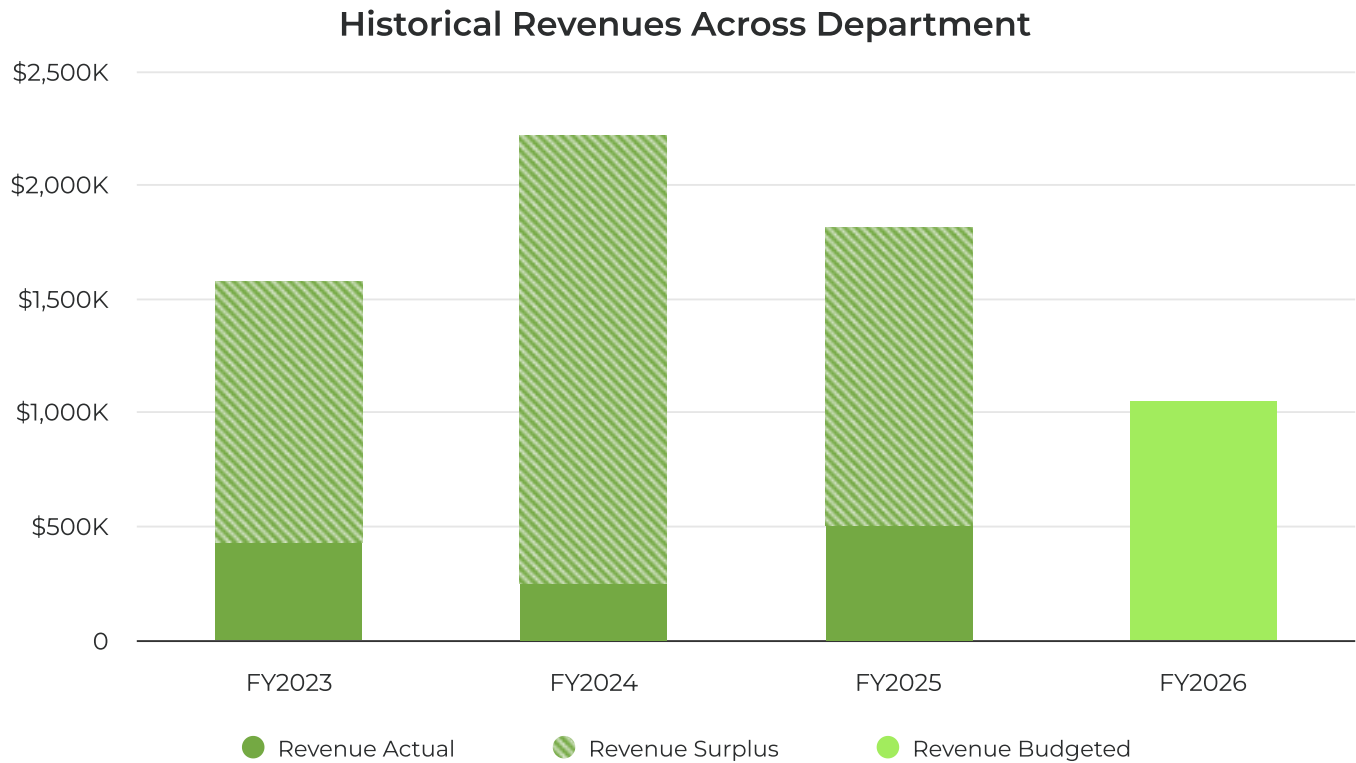


Expenditures by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
ASSIGNED COUNSEL PROGRAM-2021		\$2,624,268	\$2,515,462	\$2,525,230	\$2,525,230	-\$99,038
PERSONAL SERVICES FULL TIME	A117010-511000	\$491,368	\$495,310	\$495,310	\$495,310	\$3,942
CRIMINAL CT ASSIGNED COUNS DIS	A117010-542181	\$41,000	\$35,000	\$35,000	\$35,000	-\$6,000
ASSIGNED COUNSEL FAMILY COURT	A117010-542190	\$625,000	\$625,000	\$625,000	\$625,000	-
FAMILY CT ASSIGNED COUNSEL DIS	A117010-542191	\$10,000	\$10,000	\$10,000	\$10,000	-
ATTORNEY EXPENSE	A117010-544272	\$2,000	\$7,500	\$7,500	\$7,500	\$5,500
ASSIGNED COUNSEL PLAN	A117010-547151	\$1,290,000	\$1,150,000	\$1,150,000	\$1,150,000	-\$140,000
CENTRAL POSTAGE EXPENSE	A117010-549000	\$500	\$500	-	-	-\$500
CENTRAL PRINT & SUPPLY EXPENSE	A117010-549100	\$500	\$1,200	\$1,200	\$1,200	\$700
OFFICE SUPPLIES & EXPENSE	A117010-549110	\$850	\$850	\$850	\$850	-
CENTRAL TELEPHONE EXPENSE	A117010-549200	\$450	\$575	\$700	\$700	\$250
TELEPHONE/CELLULAR EXPENSE	A117010-549210	\$800	\$1,200	\$1,200	\$1,200	\$400
STATE RETIREMENT EXPENSE	A117010-581100	\$45,621	\$63,400	\$69,453	\$69,453	\$23,832
SOCIAL SECURITY EXPENSE	A117010-582100	\$37,589	\$37,891	\$37,891	\$37,891	\$302

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
WORKERS COMPENSATION EXPENSE	A117010- 583100	\$350	\$200	\$293	\$293	-\$57
DISABILITY EXPENSE	A117010- 585100	\$240	\$270	\$270	\$270	\$30
EMPLOYEE HEALTH INSURANCE	A117010- 586100	\$78,000	\$86,566	\$90,563	\$90,563	\$12,563
Total Expenditures		\$2,624,268	\$2,515,462	\$2,525,230	\$2,525,230	-\$99,038

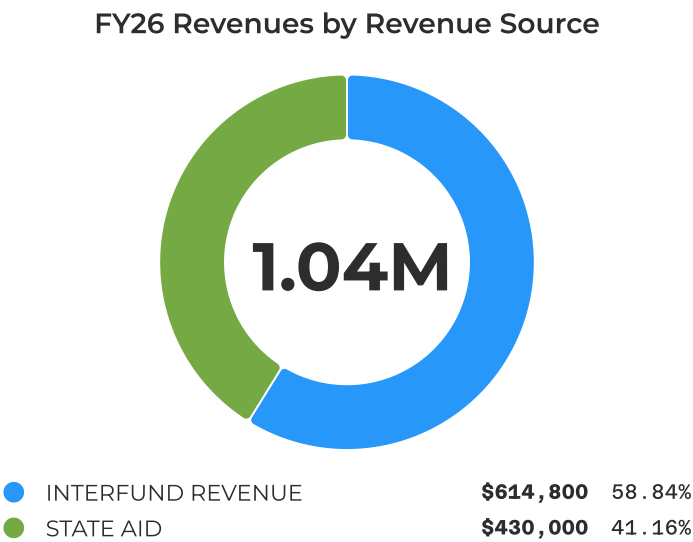
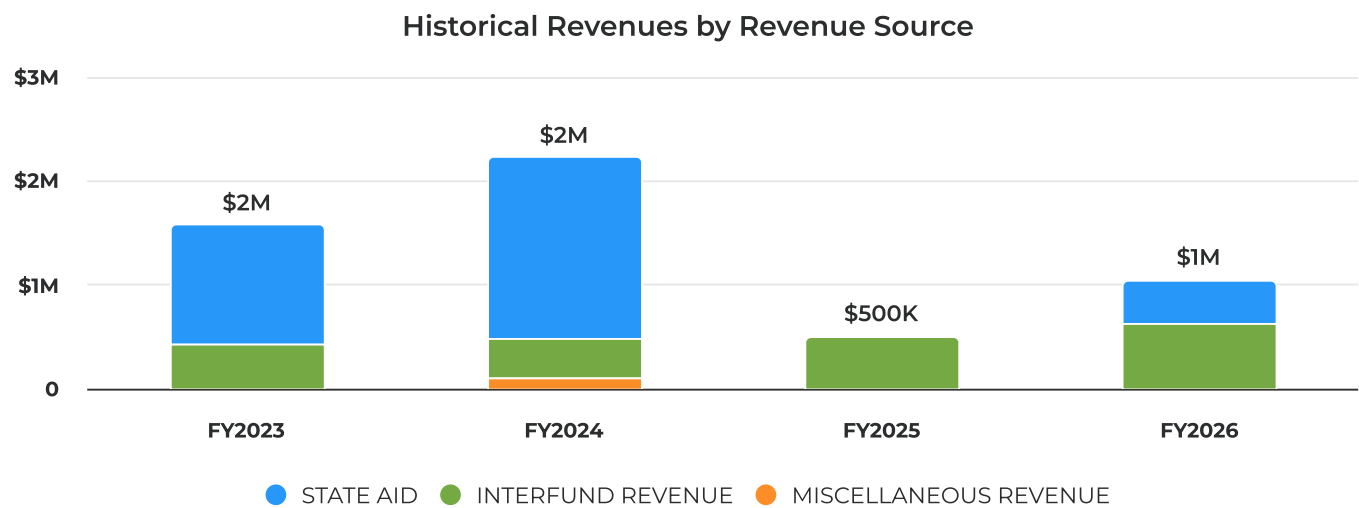
Revenue Summary



In FY2026, the Assigned Council Program's budgeted revenue is set at \$1 million, representing a 108.96% increase from the previous year's budgeted revenue of \$500,000. This marks a continuation of significant growth in budgeted revenue following the 100% increase observed from the prior period to FY2025.

As of 11/20/2025, actual revenue was \$1.8 million and 18.41% lower than the prior period's actual revenue. The FY2026 budgeted revenue remains below the previous year's actual revenue but shows a substantial increase in planned revenue compared to the FY2025 budget. The FY2025 actual revenue was 362.79% of the budgeted amount, indicating that actual collections significantly exceeded budget expectations that year. It should be noted that at the time of budget adoption, several grant-funded programs remain pending for 2026, including the Hurrell-Harring Grant, CAFA, and others. These programs will be budgeted through resolution later in the year.

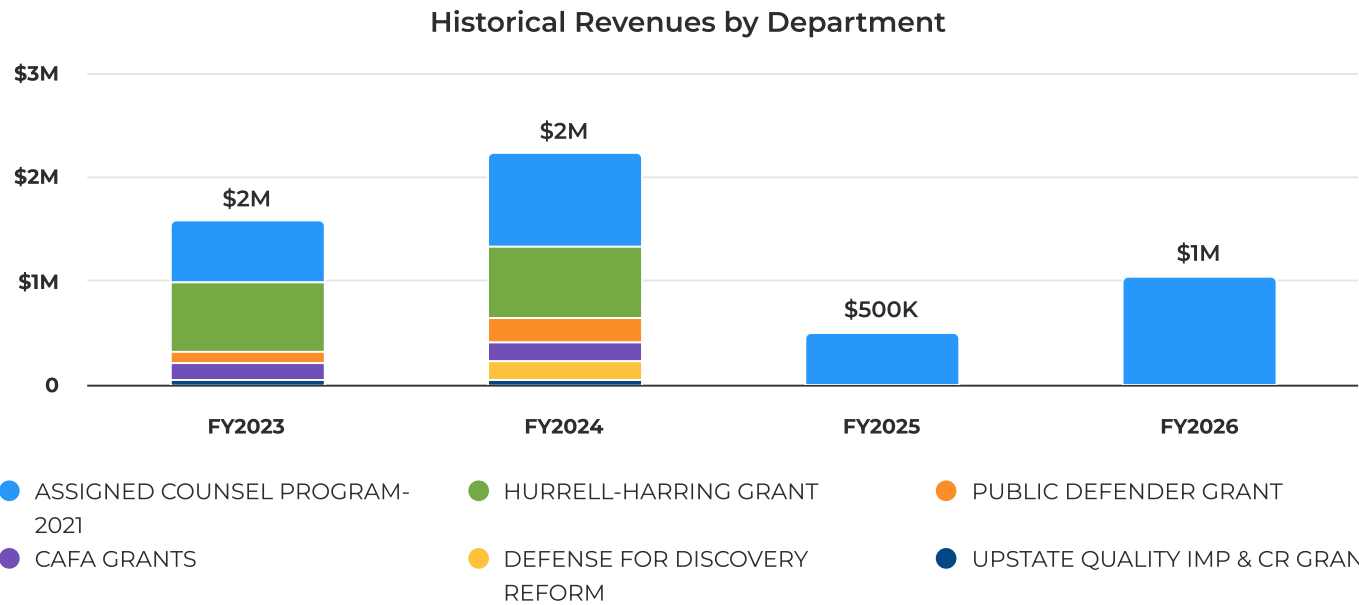
Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
INTERFUND REVENUE	\$500,000	\$500,000	\$614,800	\$614,800	\$114,800
IR ASSIGNED COUNSEL GRANTS	\$500,000	\$500,000	\$614,800	\$614,800	\$114,800
STATE AID	-	-	\$430,000	\$430,000	\$430,000
SA INDIGENT LEGAL SVCS FUND	-	-	\$430,000	\$430,000	\$430,000
Total Revenues	\$500,000	\$500,000	\$1,044,800	\$1,044,800	\$544,800

Revenues by Department



Revenues by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
ASSIGNED COUNSEL PROGRAM-2021		\$500,000	\$500,000	\$1,044,800	\$1,044,800	\$544,800
IR ASSIGNED COUNSEL GRANTS	A117010-428128	\$500,000	\$500,000	\$614,800	\$614,800	\$114,800
SA INDIGENT LEGAL SVCS FUND	A117010-430250	-	-	\$430,000	\$430,000	\$430,000
Total Revenues		\$500,000	\$500,000	\$1,044,800	\$1,044,800	\$544,800

Sheriff's Office.

Mission:

It is the mission of the Madison County Sheriff's Office to serve the public with compassion, respect and courtesy while upholding the Constitution of the United States and enforcing the Laws of New York in order to protect the lives and property of all. To serve as an example for others to follow and fulfill the oath of our chosen profession with integrity, honor and pride. To hold ourselves to a higher standard without conceit with the goal to be a trusted community team member that preserves the rights and dignity of all and provides value to every person in Madison County.

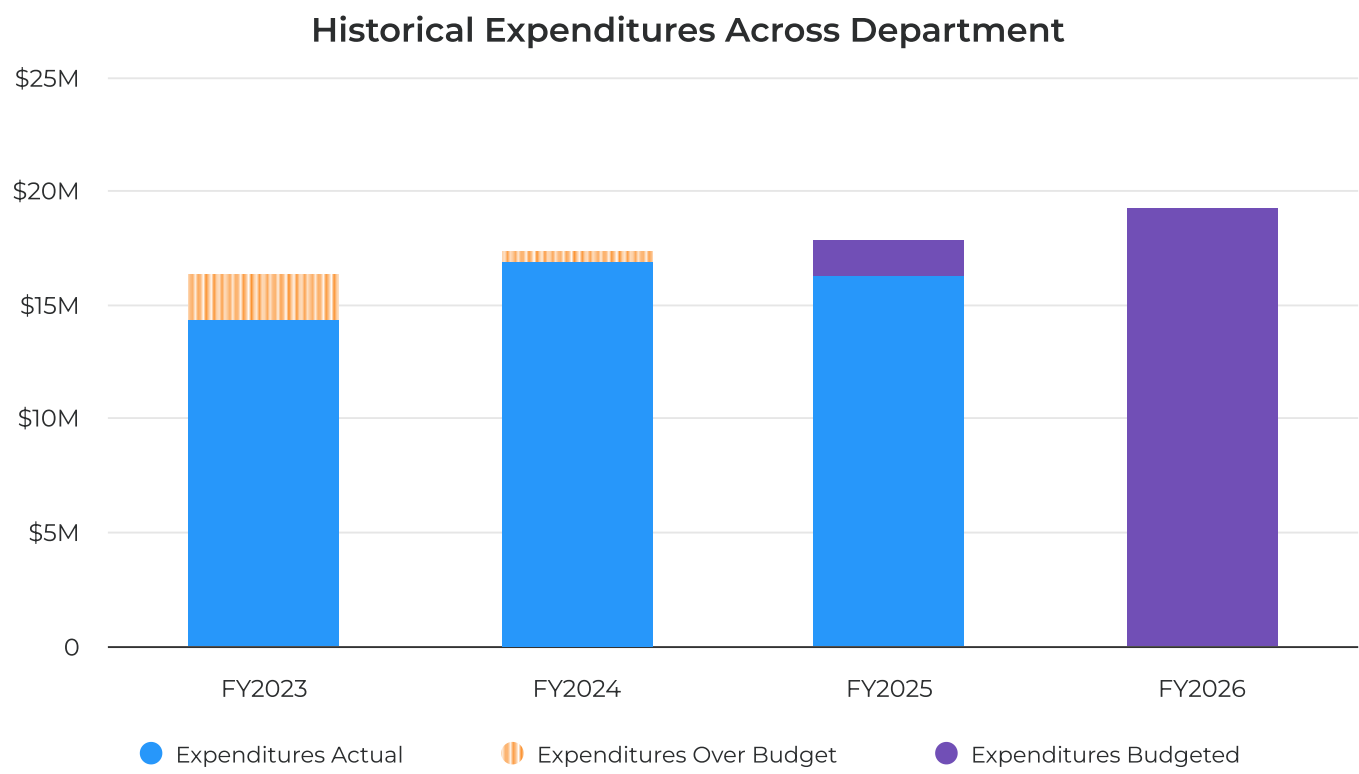
Our Pledge:

The men and woman of the Madison County Sheriff's Office pledge to provide professional police and correctional services, that enforce our laws and combat crime through education, persistence, deterrence and the tireless pursuit of criminals.

- Sheriff Todd Hood

The Madison County Sheriff's Office provides service to community members 24/7 via calling 911 or our non-emergency phone line (315) 366-2311.

Expenditure Summary



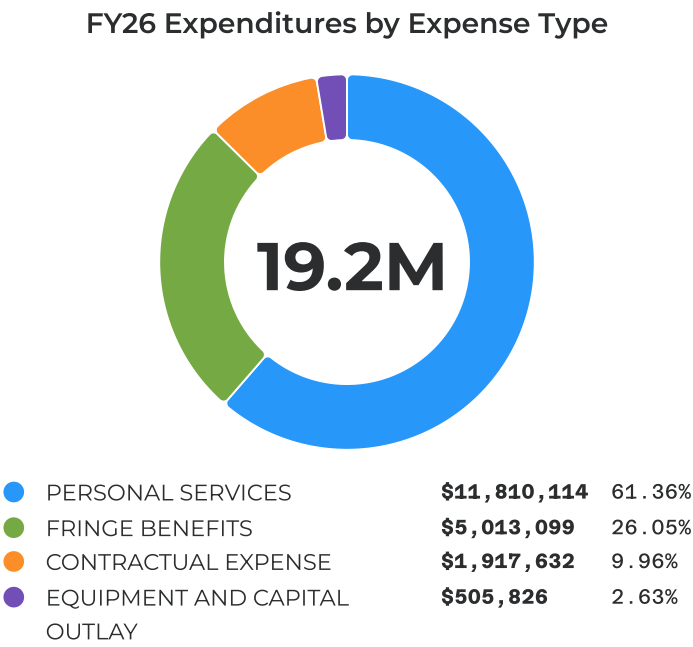
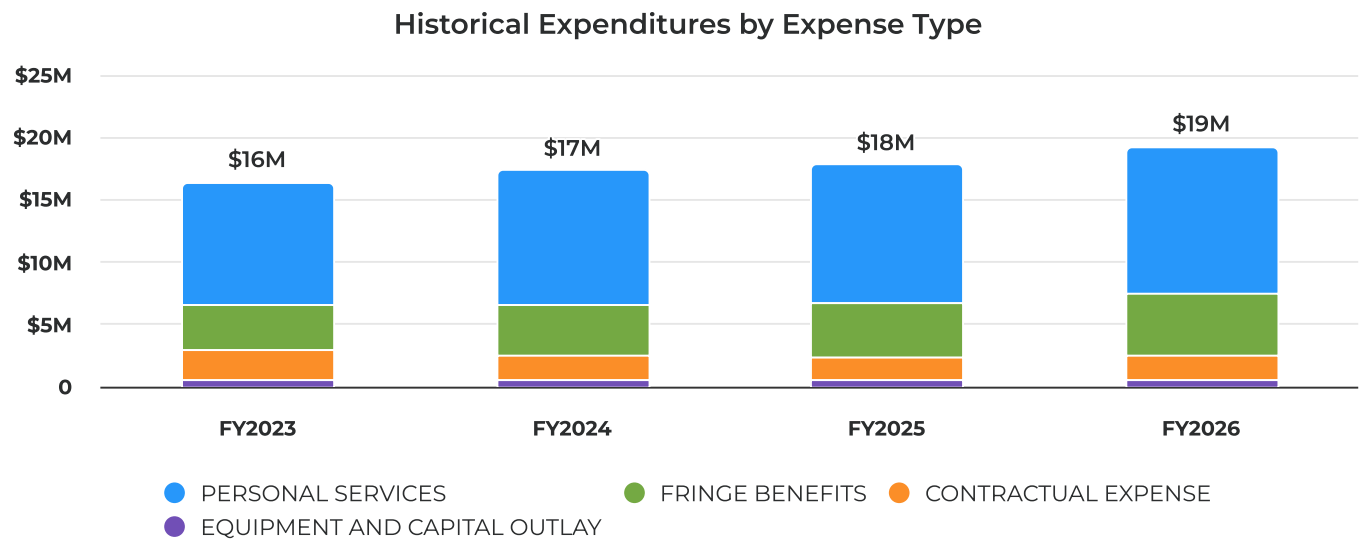
The Sheriff's Office budget for FY2026 is set at \$19.2 million, representing an 8.18% increase from the FY2025 budget of \$17.8 million. This continues the upward trend from FY2025, which saw a 4.95% increase over its prior period.

As of 11/20/2025, actual expenditures were \$16.2 million, which amounted to 91.32% of the budgeted amount for that year and projected to be slightly over budget at year end.

Overall, the FY2026 budget reflects a significant increase in planned expenditures compared to both the FY2025 budget and actual spending, indicating a notable rise in allocated resources for the Sheriff's Office.

A majority of the Sheriff's Office budget continues to be contractual union salaries along with fringe benefits. FY2026 anticipates a slight increase in expenditures for software, rising ammunition costs, uniforms and equipment, and training. The budget also accounts for the addition of new School Resource Officers to enhance campus safety.

Expenditures by Expense Type



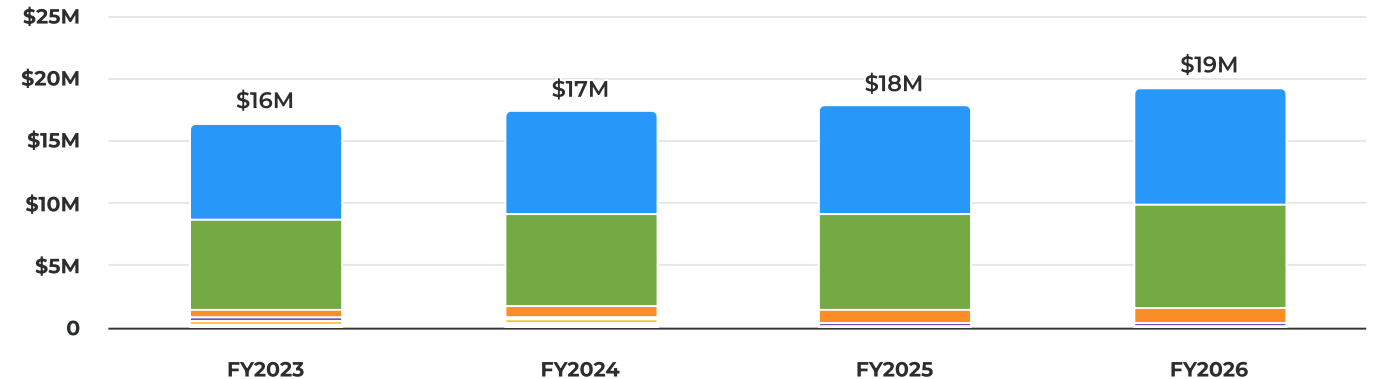
Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PERSONAL SERVICES	\$11,116,803	\$12,518,943	\$11,810,114	\$11,810,114	\$693,311
SHERIFF'S OFFICE	\$5,123,000	\$5,584,972	\$5,400,903	\$5,400,903	\$277,903
SHERIFF TRAFFIC SAFETY COOR GR	-	\$12,126	-	-	-
GRANT MULTIDISCIPLINARY TEAMS	\$96,831	\$226,791	\$95,045	\$95,045	-\$1,786
OVS GRANT - SAFE HARBOR	-	\$90,481	-	-	-
SCHOOL RESOURCE OFFICERS	\$882,472	\$1,247,624	\$1,076,155	\$1,076,155	\$193,683

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
SHERIFF CORRECTIONAL FACILITY	\$5,004,500	\$5,356,949	\$5,229,011	\$5,229,011	\$224,511
NAVIGATION & SNOWMOBILE PATROL	\$10,000	-	\$9,000	\$9,000	-\$1,000
EQUIPMENT AND CAPITAL OUTLAY	\$487,318	\$487,318	\$505,826	\$505,826	\$18,508
SHERIFF'S OFFICE	\$487,318	\$487,318	\$505,826	\$505,826	\$18,508
CONTRACTUAL EXPENSE	\$1,867,363	\$1,997,257	\$1,917,632	\$1,917,632	\$50,269
SHERIFF'S OFFICE	\$692,123	\$800,894	\$727,494	\$727,494	\$35,371
SCHOOL RESOURCE OFFICERS	\$12,000	\$12,000	\$12,000	\$12,000	-
SHERIFF CORRECTIONAL FACILITY	\$908,000	\$930,413	\$930,413	\$930,413	\$22,413
SPECIAL TRAFFIC PROG STOP DWI	\$239,300	\$241,300	\$239,300	\$239,300	-
PUBLIC SAFETY-AIR 1	\$5,000	\$5,000	\$5,000	\$5,000	-
NAVIGATION & SNOWMOBILE PATROL	\$10,940	\$7,650	\$3,425	\$3,425	-\$7,515
FRINGE BENEFITS	\$4,320,012	\$4,901,870	\$5,013,099	\$5,013,099	\$693,087
SHERIFF'S OFFICE	\$2,409,461	\$2,552,471	\$2,739,147	\$2,739,147	\$329,686
SHERIFF TRAFFIC SAFETY COOR GR	-	\$1,762	-	-	-
GRANT MULTIDISCIPLINARY TEAMS	\$22,142	\$94,510	\$34,955	\$34,955	\$12,813
OVS GRANT - SAFE HARBOR	-	\$29,670	-	-	-
SCHOOL RESOURCE OFFICERS	\$84,330	\$110,996	\$97,599	\$97,599	\$13,269
SHERIFF CORRECTIONAL FACILITY	\$1,800,114	\$2,112,461	\$2,138,323	\$2,138,323	\$338,209
NAVIGATION & SNOWMOBILE PATROL	\$3,965	-	\$3,075	\$3,075	-\$890
Total Expenditures	\$17,791,496	\$19,905,388	\$19,246,671	\$19,246,671	\$1,455,175

Expenditures by Department

Historical Expenditures by Department



- SHERIFF'S OFFICE
- SPECIAL TRAFFIC PROG STOP DWI
- CIVIL DEFENSE
- SHERIFF TRAFFIC SAFETY COOR GR
- PUBLIC SAFETY-AIR 1
- SHERIFF CORRECTIONAL FACILITY
- GRANT MULTIDISCIPLINARY TEAMS
- NAVIGATION & SNOWMOBILE PATROL
- CHILD FATALITY REVIEW TEAM
- SCHOOL RESOURCE OFFICERS
- OVS GRANT - SAFE HARBOR
- STOP DWI GRANT PROGRAMS
- SHERIFF STEP FEDERAL GRANT

Expenditures by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
SHERIFF'S OFFICE		\$8,711,902	\$9,425,655	\$9,373,370	\$9,373,370	\$661,468
PERSONAL SERVICES FULL TIME	A311030-511000	\$4,358,000	\$4,518,824	\$4,416,666	\$4,416,666	\$58,666
PERSONAL SERVICES PART TIME	A311030-513000	\$515,000	\$640,905	\$599,009	\$599,009	\$84,009
OVERTIME	A311030-514000	\$250,000	\$334,355	\$334,340	\$334,340	\$84,340
SEVERANCE	A311030-515000	-	\$1,989	\$1,989	\$1,989	\$1,989
SUPPLEMENTAL PAY	A311030-516000	-	\$88,899	\$48,899	\$48,899	\$48,899
VEHICLE LEASE EXPENSE	A311030-522500	\$487,318	\$487,318	\$505,826	\$505,826	\$18,508
COMPUTER EQUIP NOT CAPITALIZED	A311030-540101	\$4,000	\$4,000	\$4,000	\$4,000	-
COMPUTER SOFTWARE MAINTENANCE	A311030-540103	\$45,000	\$68,351	\$68,351	\$68,351	\$23,351
TRACS SUPPLIES	A311030-540106	\$1,500	\$1,500	\$1,500	\$1,500	-
LIVESCAN UPDATES	A311030-540107	\$13,600	\$5,000	\$5,000	\$5,000	-\$8,600
HAND GUNS	A311030-540218	\$3,000	\$3,000	\$3,000	\$3,000	-
RIFLES/SHOTGUNS	A311030-540219	\$3,000	\$8,520	\$8,520	\$8,520	\$5,520
PHOTO SUPPLIES	A311030-540290	\$1,500	\$1,500	\$1,500	\$1,500	-
OFFICE EQUIPMENT/FURNITURE	A311030-540400	\$4,000	\$4,000	\$4,000	\$4,000	-
RECORDS DISPOSAL EXPENSE	A311030-540600	\$1,000	\$1,000	\$1,000	\$1,000	-

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
FIREARMS MAINT & REPAIRS	A311030-540743	\$1,500	\$1,500	\$1,500	\$1,500	-
PROJECT LIFESAVER SUPPLIES	A311030-540744	\$500	\$1,000	\$1,000	\$1,000	\$500
VEHICLE ACCESSORIES	A311030-540834	\$5,000	\$5,000	\$5,000	\$5,000	-
DRUG ENFORCEMENT EQUIPMENT	A311030-540838	\$1,600	-	-	-	-\$1,600
TASERS	A311030-540839	\$9,500	\$12,000	\$12,000	\$12,000	\$2,500
VESTS-NEW	A311030-540840	\$11,000	\$30,000	\$30,000	\$30,000	\$19,000
VESTS-REPLACEMENT	A311030-540841	\$15,400	-	-	-	-\$15,400
BODY-WORN CAMERAS	A311030-540845	\$32,173	\$32,173	\$32,173	\$32,173	-
CHILD ID CARDS & SUPPLIES	A311030-541012	\$1,500	\$1,500	\$1,500	\$1,500	-
TRAVEL EXP(CONFERENCE/SEMINAR)	A311030-541020	\$6,000	\$6,000	\$6,000	\$6,000	-
EMERGENCY RESPONSE TEAM	A311030-541027	\$15,000	\$15,000	\$15,000	\$15,000	-
TRAINING & STAFF DEVELOPMENT	A311030-541030	\$22,000	\$24,000	\$24,000	\$24,000	\$2,000
PRISONER TRANSFER EXPENSE	A311030-541200	\$5,500	\$5,500	\$5,500	\$5,500	-
ADVERTISING EXPENSE	A311030-541300	\$1,000	\$1,000	\$1,000	\$1,000	-
RADIO MAINTENANCE & PARTS	A311030-541940	\$3,500	\$3,500	-	-	-\$3,500
SPCA SERVICES/ANIMAL CRUELTY	A311030-542798	-	\$5,000	\$5,000	\$5,000	\$5,000
EDUCATIONAL SUPPLIES	A311030-542970	\$1,700	\$1,000	\$1,000	\$1,000	-\$700
COMPUTER SUPPLIES	A311030-542980	\$4,000	\$4,000	\$4,000	\$4,000	-
EVIDENCE SUPPLIES	A311030-542990	\$6,000	\$6,000	\$6,000	\$6,000	-
TRAFFIC TICKETS & LAW BOOKS	A311030-544200	\$2,000	\$2,000	\$2,000	\$2,000	-
IMPOUNDMENT OF VEHICLES	A311030-544210	\$500	\$500	\$500	\$500	-
K9 EXPENSE	A311030-544211	\$21,000	\$30,000	\$16,000	\$16,000	-\$5,000
SUBSTATION EXPENSE	A311030-544218	\$6,000	\$4,500	\$4,500	\$4,500	-\$1,500
AMMUNITION & TARGETS	A311030-544231	\$16,500	\$52,000	\$52,000	\$52,000	\$35,500
LIVESCAN FINGERPRINT FEES	A311030-544235	\$30,000	-	-	-	-\$30,000
PERSONNEL UNIFORMS & EQUIPMENT	A311030-544250	\$48,600	\$60,000	\$60,000	\$60,000	\$11,400
EMERGENCY EQUIPMENT	A311030-544260	\$5,000	\$49,000	\$5,000	\$5,000	-
POLYGRAPHS/PSYCHOLOGICAL EXAMS	A311030-546300	\$3,500	\$3,500	\$3,500	\$3,500	-

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PHYSICAL EXAMS	A311030-546400	\$3,000	\$3,000	\$3,000	\$3,000	-
REPAIRS PATROL EQUIPMENT	A311030-548550	\$5,000	\$5,000	\$5,000	\$5,000	-
PHOTOCOPY USAGE/LEASE	A311030-548900	\$11,000	\$11,000	\$11,000	\$11,000	-
CENTRAL POSTAGE EXPENSE	A311030-549000	\$9,200	\$9,200	\$11,000	\$11,000	\$1,800
CENTRAL PRINT & SUPPLY EXPENSE	A311030-549100	\$8,500	\$8,500	\$8,500	\$8,500	-
OFFICE SUPPLIES & EXPENSE	A311030-549110	\$8,000	\$8,000	\$8,000	\$8,000	-
CENTRAL TELEPHONE EXPENSE	A311030-549200	\$7,000	\$7,000	\$5,500	\$5,500	-\$1,500
TELEPHONE/CELLULAR EXP	A311030-549210	\$36,650	\$36,650	\$36,650	\$36,650	-
GPS TRACKING DEVICES	A311030-549230	\$1,200	-	-	-	-\$1,200
CENTRAL GARAGE EXPENSE	A311030-549300	\$250,000	\$260,000	\$247,800	\$247,800	-\$2,200
STATE RETIREMENT EXPENSE	A311030-581100	\$979,656	\$1,106,616	\$1,283,619	\$1,283,619	\$303,963
SOCIAL SECURITY EXPENSE	A311030-582100	\$391,910	\$394,690	\$383,671	\$383,671	-\$8,239
WORKERS COMPENSATION EXPENSE	A311030-583100	\$79,000	\$76,825	\$73,345	\$73,345	-\$5,655
DISABILITY EXPENSE	A311030-585100	\$5,895	\$3,780	\$3,690	\$3,690	-\$2,205
EMPLOYEE HEALTH INSURANCE	A311030-586100	\$953,000	\$970,560	\$994,822	\$994,822	\$41,822
SHERIFF TRAFFIC SAFETY COOR GR		-	\$13,888	-	-	-
PERSONAL SERVICES GRANTS	A311130-512000	-	\$11,293	-	-	-
SUPPLEMENTAL PAY	A311130-516000	-	\$833	-	-	-
ALLOCATION FRINGE BENEFITS	A311130-580001	-	\$833	-	-	-
SOCIAL SECURITY EXPENSE	A311130-582100	-	\$864	-	-	-
WORKERS COMPENSATION EXPENSE	A311130-583100	-	\$20	-	-	-
DISABILITY EXPENSE	A311130-585100	-	\$45	-	-	-
GRANT MULTIDISCIPLINARY TEAMS		\$118,973	\$321,301	\$130,000	\$130,000	\$11,027
PERSONAL SERVICES GRANTS	A311430-512000	\$96,831	\$222,969	\$95,045	\$95,045	-\$1,786
SUPPLEMENTAL PAY	A311430-516000	-	\$3,822	-	-	-
ALLOCATION FRINGE BENEFITS	A311430-580001	\$22,142	-	-	-	-\$22,142
STATE RETIREMENT EXPENSE	A311430-581100	-	\$31,930	\$15,563	\$15,563	\$15,563
SOCIAL SECURITY EXPENSE	A311430-582100	-	\$17,057	\$7,272	\$7,272	\$7,272

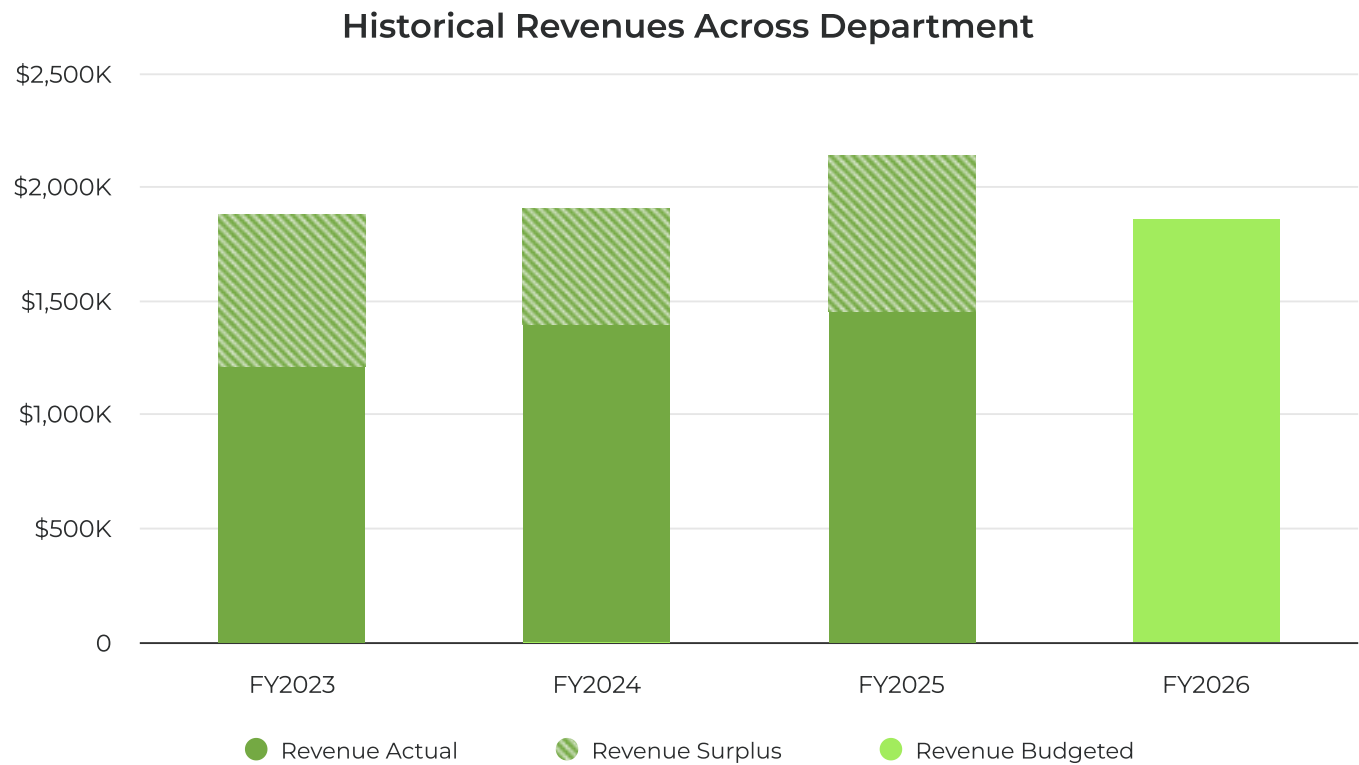
Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
WORKERS COMPENSATION EXPENSE	A311430- 583100	-	\$84	\$118	\$118	\$118
DISABILITY EXPENSE	A311430- 585100	-	\$158	\$135	\$135	\$135
EMPLOYEE HEALTH INSURANCE	A311430- 586100	-	\$45,281	\$11,867	\$11,867	\$11,867
OVS GRANT - SAFE HARBOR		-	\$120,151	-	-	-
PERSONAL SERVICES GRANTS	A311830- 512000	-	\$90,481	-	-	-
STATE RETIREMENT EXPENSE	A311830- 581100	-	\$11,581	-	-	-
SOCIAL SECURITY EXPENSE	A311830- 582100	-	\$6,922	-	-	-
WORKERS COMPENSATION EXPENSE	A311830- 583100	-	\$16	-	-	-
DISABILITY EXPENSE	A311830- 585100	-	\$67	-	-	-
EMPLOYEE HEALTH INSURANCE	A311830- 586100	-	\$11,084	-	-	-
SCHOOL RESOURCE OFFICERS		\$978,802	\$1,370,620	\$1,185,754	\$1,185,754	\$206,952
PERSONAL SERVICES PART TIME	A311930- 513000	\$866,472	\$1,228,920	\$1,057,455	\$1,057,455	\$190,983
OVERTIME	A311930- 514000	\$16,000	\$18,704	\$18,700	\$18,700	\$2,700
PERSONNEL UNIFORMS & EQUIPMENT	A311930- 544250	\$12,000	\$12,000	\$12,000	\$12,000	-
SOCIAL SECURITY EXPENSE	A311930- 582100	\$67,510	\$94,006	\$80,892	\$80,892	\$13,382
WORKERS COMPENSATION EXPENSE	A311930- 583100	\$16,000	\$16,000	\$15,762	\$15,762	-\$238
DISABILITY EXPENSE	A311930- 585100	\$820	\$990	\$945	\$945	\$125
SHERIFF CORRECTIONAL FACILITY		\$7,712,614	\$8,399,823	\$8,297,747	\$8,297,747	\$585,133
PERSONAL SERVICES FULL TIME	A315030- 511000	\$4,058,500	\$4,187,684	\$4,025,720	\$4,025,720	-\$32,780
PERSONAL SERVICES PART TIME	A315030- 513000	\$130,000	\$348,649	\$348,649	\$348,649	\$218,649
OVERTIME	A315030- 514000	\$816,000	\$819,116	\$819,142	\$819,142	\$3,142
SUPPLEMENTAL PAY	A315030- 516000	-	\$1,500	\$35,500	\$35,500	\$35,500
COMPUTER EQUIP NOT CAPITALIZED	A315030- 540101	\$4,000	\$4,000	\$4,000	\$4,000	-
COMPUTER SOFTWARE MAINTENANCE	A315030- 540103	\$37,000	\$37,000	\$37,000	\$37,000	-
TASERS	A315030- 540175	\$1,655	\$1,655	\$1,655	\$1,655	-
OFFICE EQUIPMENT/FURNITURE	A315030- 540400	\$4,000	\$4,000	\$4,000	\$4,000	-
FIREARMS MAINT & REPAIRS	A315030- 540743	\$2,500	\$2,500	\$2,500	\$2,500	-
VESTS-NEW	A315030- 540840	\$5,000	\$5,000	\$5,000	\$5,000	-
SERVICE PLAN BLACK CREEK	A315030- 540905	\$17,618	\$18,499	\$18,499	\$18,499	\$881

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
TRAINING & STAFF DEVELOPMENT	A315030- 541030	\$9,000	\$20,000	\$20,000	\$20,000	\$11,000
ADVERTISING EXPENSE	A315030- 541300	\$750	\$750	\$750	\$750	-
RADIO MAINTENANCE & PARTS	A315030- 541940	\$3,000	\$3,000	\$3,000	\$3,000	-
JAIL PHYSICIAN CONTRACT	A315030- 542120	\$84,809	\$84,809	\$84,809	\$84,809	-
DIETICIAN REVIEW	A315030- 542200	\$3,200	\$3,200	\$3,200	\$3,200	-
CONTRACTED FORENSIC PSYCHIATRY	A315030- 542702	\$66,768	\$67,000	\$67,000	\$67,000	\$232
FOOD	A315030- 544201	\$160,000	\$160,000	\$160,000	\$160,000	-
HOUSING INMATES FORENSIC CARE	A315030- 544203	\$20,000	-	-	-	-\$20,000
HOUSING INMATES OTHER FACILITY	A315030- 544204	\$40,000	\$75,000	\$75,000	\$75,000	\$35,000
AMMUNITION & TARGETS	A315030- 544231	\$12,000	\$23,000	\$23,000	\$23,000	\$11,000
PERSONNEL UNIFORMS & EQUIPMENT	A315030- 544250	\$37,700	\$40,000	\$40,000	\$40,000	\$2,300
CLOTHING & BEDDING	A315030- 544280	\$20,000	\$20,000	\$20,000	\$20,000	-
PRESCRIPTIONS	A315030- 545000	\$90,000	\$90,000	\$90,000	\$90,000	-
COURT ORDERED COMMITMENTS	A315030- 545080	\$15,000	-	-	-	-\$15,000
MEDICAL SUPPLIES	A315030- 545090	\$7,000	\$7,000	\$7,000	\$7,000	-
DENTAL EXPENSE	A315030- 545100	\$10,000	\$10,000	\$10,000	\$10,000	-
MEDICAL & PERSONAL CARE EXP	A315030- 545200	\$200,000	\$200,000	\$200,000	\$200,000	-
POLYGRAPHS/PSYCHOLOGICAL EXAMS	A315030- 546300	\$5,000	\$5,000	\$5,000	\$5,000	-
PHYSICAL EXAMS	A315030- 546400	\$3,500	\$3,500	\$3,500	\$3,500	-
INMATE HAIR CUTS	A315030- 547165	\$3,000	-	-	-	-\$3,000
JANITORIAL/KITCHEN EXPENSE	A315030- 548000	\$38,500	\$38,500	\$38,500	\$38,500	-
PHOTOCOPY USAGE/LEASE	A315030- 548900	\$2,000	\$2,000	\$2,000	\$2,000	-
OFFICE SUPPLIES & EXPENSE	A315030- 549110	\$5,000	\$5,000	\$5,000	\$5,000	-
STATE RETIREMENT EXPENSE	A315030- 581100	\$746,210	\$791,343	\$906,022	\$906,022	\$159,812
SOCIAL SECURITY EXPENSE	A315030- 582100	\$382,845	\$347,019	\$334,629	\$334,629	-\$48,216
WORKERS COMPENSATION EXPENSE	A315030- 583100	\$68,729	\$61,158	\$64,582	\$64,582	-\$4,147
DISABILITY EXPENSE	A315030- 585100	\$4,530	\$3,555	\$3,420	\$3,420	-\$1,110
EMPLOYEE HEALTH INSURANCE	A315030- 586100	\$597,800	\$909,386	\$829,670	\$829,670	\$231,870

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
SPECIAL TRAFFIC PROG STOP DWI		\$239,300	\$241,300	\$239,300	\$239,300	-
STOP DWI PATROL PAY SHERIFF DE	A331530- 541018	\$46,200	\$46,200	\$46,200	\$46,200	-
STOP DWI ADMINISTRATION	A331530- 541021	\$10,500	\$10,500	\$10,500	\$10,500	-
DA ATTORNEY PROSECUTION	A331530- 541022	\$79,800	\$79,800	\$79,800	\$79,800	-
PROBATION SERVICES STOP DWI	A331530- 541023	\$40,000	\$40,000	\$40,000	\$40,000	-
EDUCATION/OUTREACH SERVICES	A331530- 541026	\$48,000	\$50,000	\$50,000	\$50,000	\$2,000
TRAINING & STAFF DEVELOPMENT	A331530- 541030	\$1,000	\$1,000	\$1,000	\$1,000	-
STOP DWI OT PATRL OTHER POLICE	A331530- 541036	\$5,000	\$5,000	\$5,000	\$5,000	-
PROMOTIONAL ITEMS	A331530- 542744	\$5,000	\$5,000	\$3,000	\$3,000	-\$2,000
ROAD EQUIPMENT & SUPPLIES	A331530- 542900	\$2,000	\$2,000	\$2,000	\$2,000	-
CHEMICAL TESTING	A331530- 546600	\$1,000	\$1,000	\$1,000	\$1,000	-
OFFICE SUPPLIES & EXPENSE	A331530- 549110	\$800	\$800	\$800	\$800	-
PUBLIC SAFETY-AIR 1		\$5,000	\$5,000	\$5,000	\$5,000	-
ONONDAGA COUNTY AIR 1	A398830- 542771	\$5,000	\$5,000	\$5,000	\$5,000	-
NAVIGATION & SNOWMOBILE PATROL		\$24,905	\$7,650	\$15,500	\$15,500	-\$9,405
PERSONAL SERVICES FULL TIME	A398930- 511000	\$3,000	-	\$3,000	\$3,000	-
OVERTIME	A398930- 514000	\$7,000	-	\$6,000	\$6,000	-\$1,000
SNOWMOBILE INSURANCE	A398930- 540402	\$1,180	-	-	-	-\$1,180
SNOWMOBILE TRAINING/STAFF DEV	A398930- 541620	\$500	\$500	-	-	-\$500
MARINE TRAINING/STAFF DEV	A398930- 541621	\$500	\$500	-	-	-\$500
MARINE INSURANCE	A398930- 543030	\$360	-	-	-	-\$360
MARINE EDUCATION PROGRAM	A398930- 544214	\$750	-	-	-	-\$750
MARINE PERSONNEL EQUIPMENT	A398930- 544250	\$1,000	-	-	-	-\$1,000
SNOWMOBILE PERSONNEL EQUIPMENT	A398930- 544265	\$1,000	\$1,000	-	-	-\$1,000
MARINE EQUIPMENT	A398930- 544271	\$1,000	\$1,000	-	-	-\$1,000
MARINE GAS/OIL	A398930- 548230	\$1,400	\$1,400	\$1,000	\$1,000	-\$400
SNOWMOBILE GAS/OIL	A398930- 548240	\$1,000	\$1,000	-	-	-\$1,000
MARINE BOAT & TRAILER REPAIRS	A398930- 548460	\$1,500	\$1,500	\$1,675	\$1,675	\$175

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
SNOWMOBILE EQUIPMENT	A398930- 548470	\$750	\$750	\$750	\$750	-
STATE RETIREMENT EXPENSE	A398930- 581100	\$3,000	-	\$2,187	\$2,187	-\$813
SOCIAL SECURITY EXPENSE	A398930- 582100	\$765	-	\$688	\$688	-\$77
WORKERS COMPENSATION EXPENSE	A398930- 583100	\$200	-	\$200	\$200	-
Total Expenditures		\$17,791,496	\$19,905,388	\$19,246,671	\$19,246,671	\$1,455,175

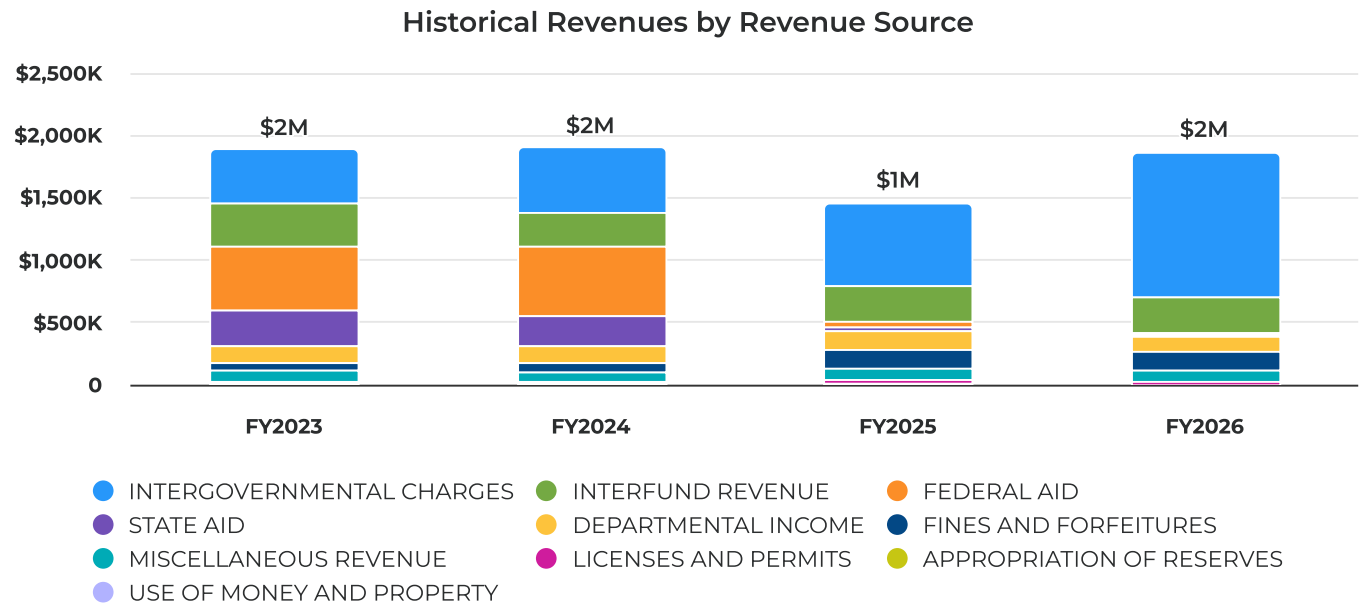
Revenue Summary



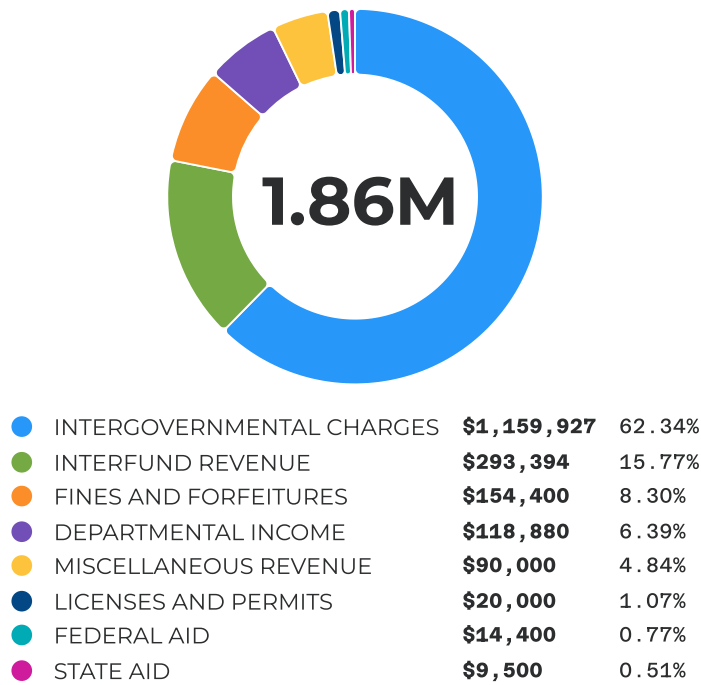
In FY2026, the Sheriff's Office budgeted revenue is \$1.9 million, representing a 27.77% increase from the FY2025 budgeted revenue of \$1.5 million. This marks a significant rise compared to the previous year's 4.54% increase in budgeted revenue.

As of 11/20/2025, the Sheriff's Department saw \$2.1 million collected, which was 146.93% of the budgeted amount. The FY2026 budgeted revenue of \$1.9 million remains below the FY2025 actual revenue but shows a notable upward adjustment from the FY2025 budgeted figure. It should be noted that at the time of budget adoption, several grant-funded programs remain pending for 2026. These programs will be budgeted through resolution later in the year.

Revenues by Revenue Source



FY26 Revenues by Revenue Source



Revenues by Revenue Source

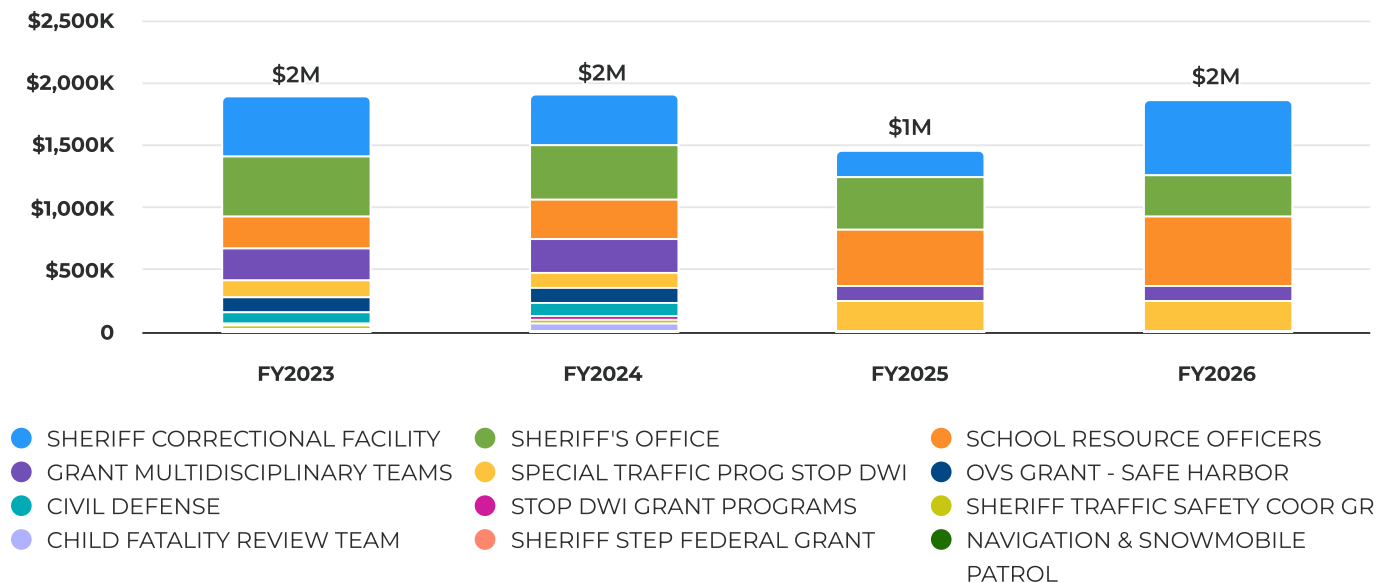
Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
DEPARTMENTAL INCOME	\$148,880	\$118,880	\$118,880	\$118,880	-\$30,000
SHERIFF FEES CIVIL	\$100,000	\$100,000	\$100,000	\$100,000	-
SHERIFF FEES IDS	\$2,000	\$2,000	\$2,000	\$2,000	-
SHERIFF FEES OTHER	\$15,000	\$15,000	\$15,000	\$15,000	-
VETERANS FEES IDS	\$100	\$100	\$100	\$100	-

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
SHER FEES LIVESCAN FINGERPRINT	\$30,000	-	-	-	-\$30,000
PROJECT LIFESAVER FEES	\$1,780	\$1,780	\$1,780	\$1,780	-
INTERGOVERNMENTAL CHARGES	\$658,770	\$265,137	\$1,159,927	\$1,159,927	\$501,157
SHERIFF SERVICES OTHER GOVT	\$5,000	\$5,000	\$5,000	\$5,000	-
PRISONER CHGS OTHER AGENCIES	\$197,034	\$200,000	\$600,000	\$600,000	\$402,966
TRANSPORT OF PRISONERS CHARGES	\$7,500	\$7,500	\$7,500	\$7,500	-
SCHOOL RESOURCE OFFICER REIMB	\$449,236	\$52,637	\$547,427	\$547,427	\$98,191
LICENSES AND PERMITS	\$20,000	\$20,000	\$20,000	\$20,000	-
REVOLVER & PISTOL PERMITS	\$20,000	\$20,000	\$20,000	\$20,000	-
FINES AND FORFEITURES	\$158,400	\$158,400	\$154,400	\$154,400	-\$4,000
STOP DWI FINES JUSTICE COURT	\$119,300	\$119,300	\$119,300	\$119,300	-
STOP DWI FINES CITY COUNTY CRT	\$35,000	\$35,000	\$35,000	\$35,000	-
HANDICAP PARKING SURCHARGES-SH	\$100	\$100	\$100	\$100	-
ASSET FORFEITURE DA TO SHERIFF	\$4,000	\$4,000	-	-	-\$4,000
MISCELLANEOUS REVENUE	\$89,000	\$94,000	\$90,000	\$90,000	\$1,000
GIFTS & DONATIONS	\$75,000	\$79,000	\$75,000	\$75,000	-
FEES-VICTIM IMPACT PANEL	\$10,000	\$10,000	\$10,000	\$10,000	-
PERMA VEST GRANT	-	\$5,000	\$5,000	\$5,000	\$5,000
SSA INCENTIVE PAYMENTS	\$1,000	-	-	-	-\$1,000
INMATE COMMISSARY ACCOUNT REV	\$3,000	-	-	-	-\$3,000
INTERFUND REVENUE	\$289,618	\$163,394	\$293,394	\$293,394	\$3,776
IR SH/DSS FRAUD INVESTIGAT CHG	\$70,294	\$70,294	\$70,294	\$70,294	-
IR SH/LF INVESTIGATION CHARGES	\$18,000	\$20,000	\$20,000	\$20,000	\$2,000
IR SH/STOP DWI PATROL CHGS	\$79,176	\$70,000	\$70,000	\$70,000	-\$9,176
IR SH/LAND AUCTION SECUR CHGS	\$2,000	\$2,000	\$2,000	\$2,000	-
IR MDT/DSS	\$118,973	-	\$130,000	\$130,000	\$11,027
IR SHERIFF/DSS COURT SUMMONS	\$1,100	\$1,100	\$1,100	\$1,100	-
IR SHERIFF/FINGERPRINTING	\$75	-	-	-	-\$75
STATE AID	\$27,200	\$21,500	\$9,500	\$9,500	-\$17,700
SA NAVIGATION LAW ENFORCEMENT	\$8,500	-	-	-	-\$8,500

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
SA SNOWMOBILE LAW ENFORCEMENT	\$3,500	\$3,500	\$3,500	\$3,500	-
SA CANAL/MARINE PATROL LAW ENF	-	\$12,000	-	-	-
SA BODY ARMOR GRANT	\$15,200	\$6,000	\$6,000	\$6,000	-\$9,200
FEDERAL AID	\$49,400	\$14,400	\$14,400	\$14,400	-\$35,000
FA BODY ARMOR GRANT	\$21,200	\$14,400	\$14,400	\$14,400	-\$6,800
FA BODY WORN CAMERAS GRANT	\$28,200	-	-	-	-\$28,200
APPROPRIATION OF RESERVES	\$14,883	\$16,000	-	-	-\$14,883
APPROP OF STATE FORFEITURES	\$14,883	\$16,000	-	-	-\$14,883
Total Revenues	\$1,456,151	\$871,711	\$1,860,501	\$1,860,501	\$404,350

Revenues by Department

Historical Revenues by Department



Revenues by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
SHERIFF'S OFFICE		\$418,108	\$356,774	\$332,774	\$332,774	-\$85,334
SHERIFF FEES CIVIL	A311030-415010	\$100,000	\$100,000	\$100,000	\$100,000	-
SHERIFF FEES IDS	A311030-415015	\$2,000	\$2,000	\$2,000	\$2,000	-
SHERIFF FEES OTHER	A311030-415020	\$15,000	\$15,000	\$15,000	\$15,000	-

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
VETERANS FEES IDS	A311030-415025	\$100	\$100	\$100	\$100	-
SHER FEES LIVESCAN FINGERPRINT	A311030-415060	\$30,000	-	-	-	-\$30,000
PROJECT LIFESAVER FEES	A311030-415120	\$1,780	\$1,780	\$1,780	\$1,780	-
SHERIFF SERVICES OTHER GOVT	A311030-422602	\$5,000	\$5,000	\$5,000	\$5,000	-
REVOLVER & PISTOL PERMITS	A311030-425900	\$20,000	\$20,000	\$20,000	\$20,000	-
HANDICAP PARKING SURCHARGES-SH	A311030-426152	\$100	\$100	\$100	\$100	-
ASSET FORFEITURE DA TO SHERIFF	A311030-426268	\$4,000	\$4,000	-	-	-\$4,000
GIFTS & DONATIONS	A311030-427051	-	\$4,000	-	-	-
PERMA VEST GRANT	A311030-427070	-	\$5,000	\$5,000	\$5,000	\$5,000
IR SH/DSS FRAUD INVESTIGAT CHG	A311030-428025	\$70,294	\$70,294	\$70,294	\$70,294	-
IR SH/LF INVESTIGATION CHARGES	A311030-428029	\$18,000	\$20,000	\$20,000	\$20,000	\$2,000
IR SH/STOP DWI PATROL CHGS	A311030-428033	\$79,176	\$70,000	\$70,000	\$70,000	-\$9,176
IR SH/LAND AUCTION SEC CHGS	A311030-428034	\$2,000	\$2,000	\$2,000	\$2,000	-
IR SHERIFF/DSS COURT SUMMONS	A311030-428115	\$1,100	\$1,100	\$1,100	\$1,100	-
IR SHERIFF/FINGERPRINTING	A311030-428122	\$75	-	-	-	-\$75
SA BODY ARMOR GRANT	A311030-433898	\$10,200	\$6,000	\$6,000	\$6,000	-\$4,200
FA BODY ARMOR GRANT	A311030-443898	\$16,200	\$14,400	\$14,400	\$14,400	-\$1,800
FA BODY WORN CAMERAS GRANT	A311030-443913	\$28,200	-	-	-	-\$28,200
APPROP OF STATE FORFEITURES	A311030-488024	\$14,883	\$16,000	-	-	-\$14,883
GRANT MULTIDISCIPLINARY TEAMS		\$118,973	-	\$130,000	\$130,000	\$11,027
IR MDT/DSS	A311430-428036	\$118,973	-	\$130,000	\$130,000	\$11,027
SCHOOL RESOURCE OFFICERS		\$449,236	\$52,637	\$547,427	\$547,427	\$98,191
SCHOOL RESOURCE OFFICER REIMB	A311930-422611	\$449,236	\$52,637	\$547,427	\$547,427	\$98,191
SHERIFF CORRECTIONAL FACILITY		\$218,534	\$207,500	\$607,500	\$607,500	\$388,966
PRISONER CHGS OTHER AGENCIES	A315030-422606	\$197,034	\$200,000	\$600,000	\$600,000	\$402,966

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
TRANSPORT OF PRISONERS CHARGES	A315030-422607	\$7,500	\$7,500	\$7,500	\$7,500	-
SSA INCENTIVE PAYMENTS	A315030-427708	\$1,000	-	-	-	-\$1,000
INMATE COMMISSARY ACCOUNT REV	A315030-427709	\$3,000	-	-	-	-\$3,000
SA BODY ARMOR GRANT	A315030-433898	\$5,000	-	-	-	-\$5,000
FA BODY ARMOR GRANT	A315030-443898	\$5,000	-	-	-	-\$5,000
SPECIAL TRAFFIC PROG STOP DWI		\$239,300	\$239,300	\$239,300	\$239,300	-
STOP DWI FINES JUSTICE COURT	A331530-426150	\$119,300	\$119,300	\$119,300	\$119,300	-
STOP DWI FINES CITY COUNTY CRT	A331530-426151	\$35,000	\$35,000	\$35,000	\$35,000	-
GIFTS & DONATIONS	A331530-427051	\$75,000	\$75,000	\$75,000	\$75,000	-
FEES-VICTIM IMPACT PANEL	A331530-427052	\$10,000	\$10,000	\$10,000	\$10,000	-
NAVIGATION & SNOWMOBILE PATROL		\$12,000	\$15,500	\$3,500	\$3,500	-\$8,500
SA NAVIGATION LAW ENFORCEMENT	A398930-433150	\$8,500	-	-	-	-\$8,500
SA SNOWMOBILE LAW ENFORCEMENT	A398930-433170	\$3,500	\$3,500	\$3,500	\$3,500	-
SA CANAL TRAIL PATROL LE	A398930-433180	-	\$12,000	-	-	-
Total Revenues		\$1,456,151	\$871,711	\$1,860,501	\$1,860,501	\$404,350

Probation

The ultimate goal of probation supervision is to promote public safety and reduce recidivism through rehabilitation and reintegration of the offender into society.

Each county in New York State supports a probation department as a state mandated service. The primary functions of which are as follows:

Investigations

Probation officers complete pre-plea, pre-sentence, and pre-dispositional investigations in an effort to aid the judiciary in making decisions regarding sentences / dispositions. These reports include among other things, written documentation of an individual's criminal and social history and focuses on the defendant's recidivism risk factors.

Supervision

The Probation Department supervises those individuals who have been sentenced to probation in both criminal and family court. The major objective of community supervision is to address issues related to risk and recidivism.

Intake Services

Family Offense Intake Services assist the public in the preparation of Family Offense petitions to be filed in Family Court.

The probation department also provides Juvenile Delinquent intake whereby services are provided in an effort to divert JD cases from requiring Family Court intervention.

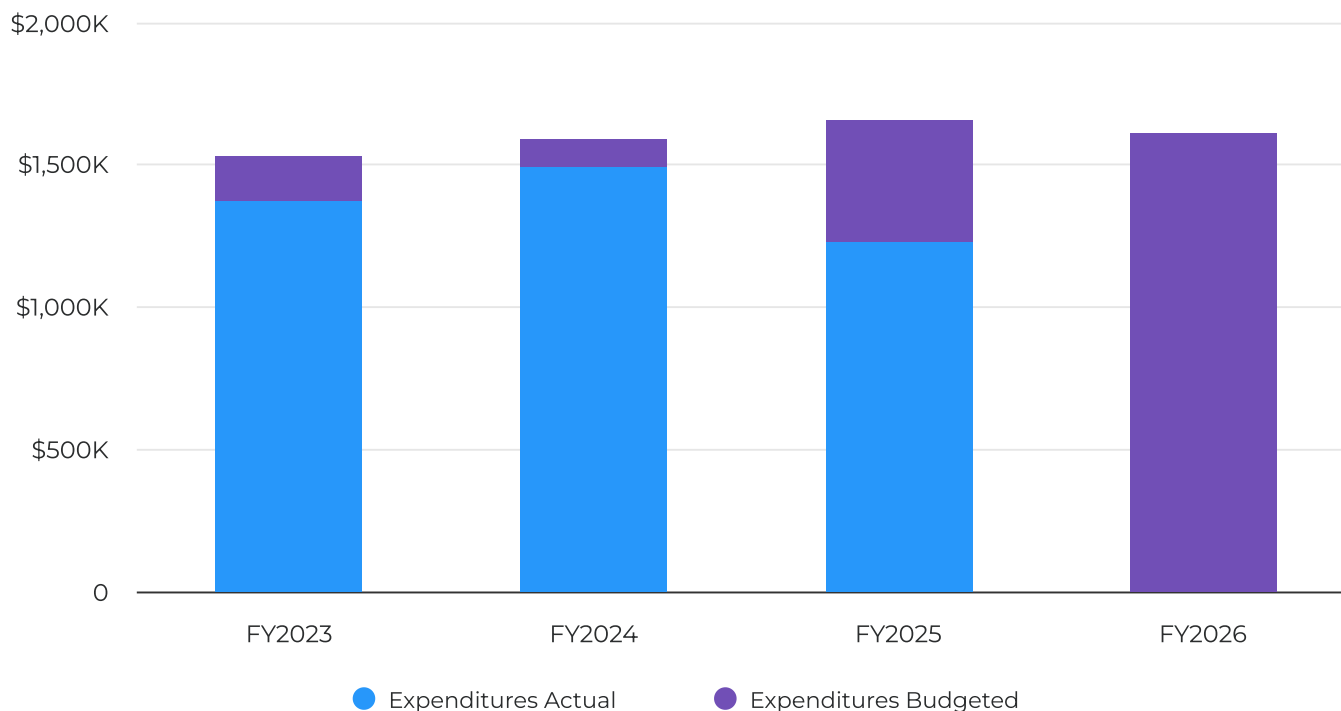
Restitution

The probation department is the designated restitution collection agency for the county, collecting payments from persons who have committed crimes and then dispersing that money back to crime victims.

Expenditure Summary

There is little overall change in expenditures from the prior year. There were some comparatively small increases to training and psychological services as the results of turnover and hiring/training new employees.

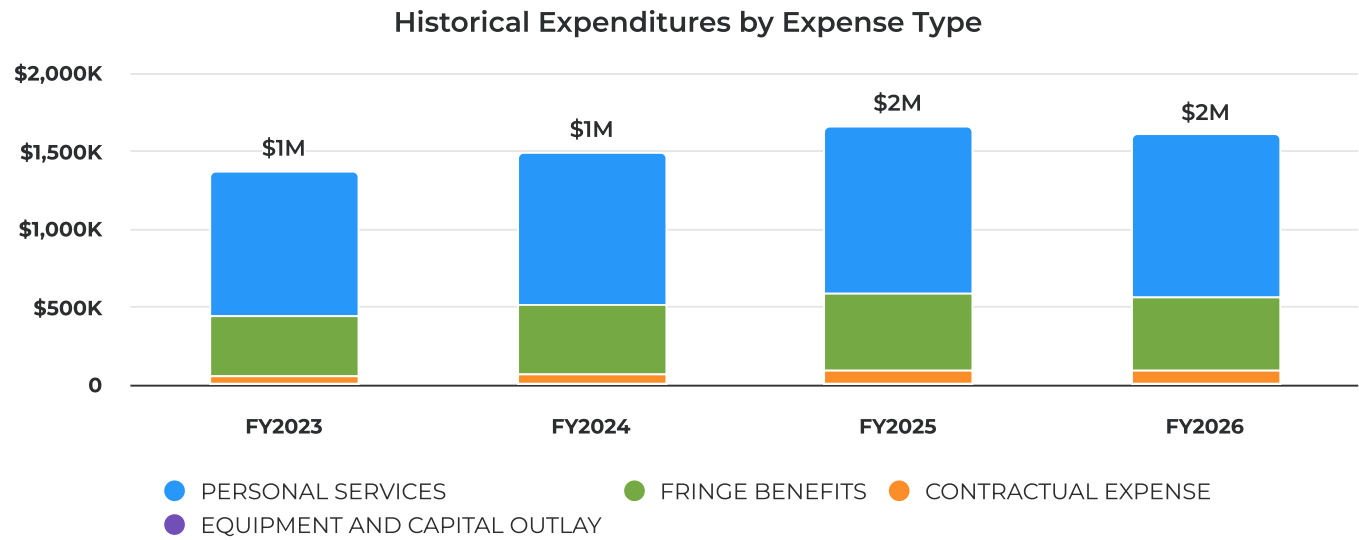
Historical Expenditures Across Department



In FY2026, the Probation department's budgeted expenditures are \$1.6 million, representing a 3.15% decrease from the previous year's budgeted amount of \$1.7 million in FY2025. This follows a prior increase of 4.49% in FY2025 compared to its earlier period.

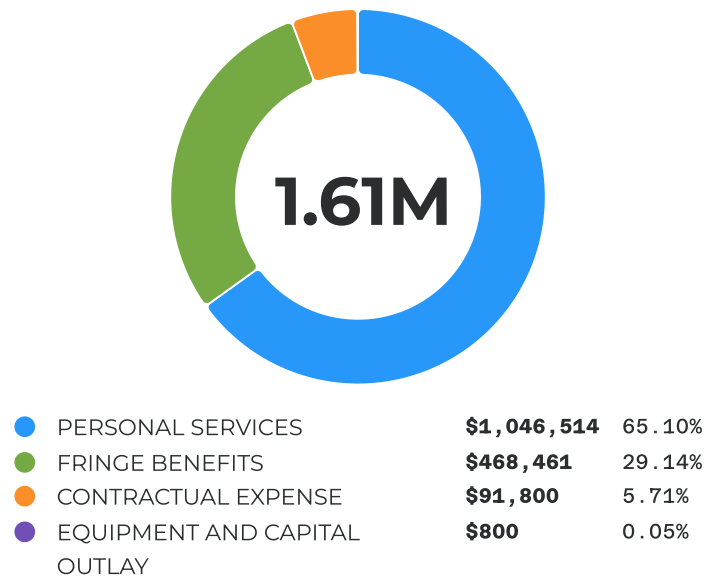
As of 11/20/2025, actual expenditures were \$1.2 million, which amounted to 74.12% of the budgeted amount for that year indicating the Probation Department may be at or slightly below budget at year-end. Overall, the FY2026 budgeted amount is slightly below the FY2025 budgeted level, indicating a correction in the budget to more closely align with actual costs.

Expenditures by Expense Type



Our goal for the upcoming year is to attain and maintain full staffing. This has been challenging in recent years.

FY26 Expenditures by Expense Type



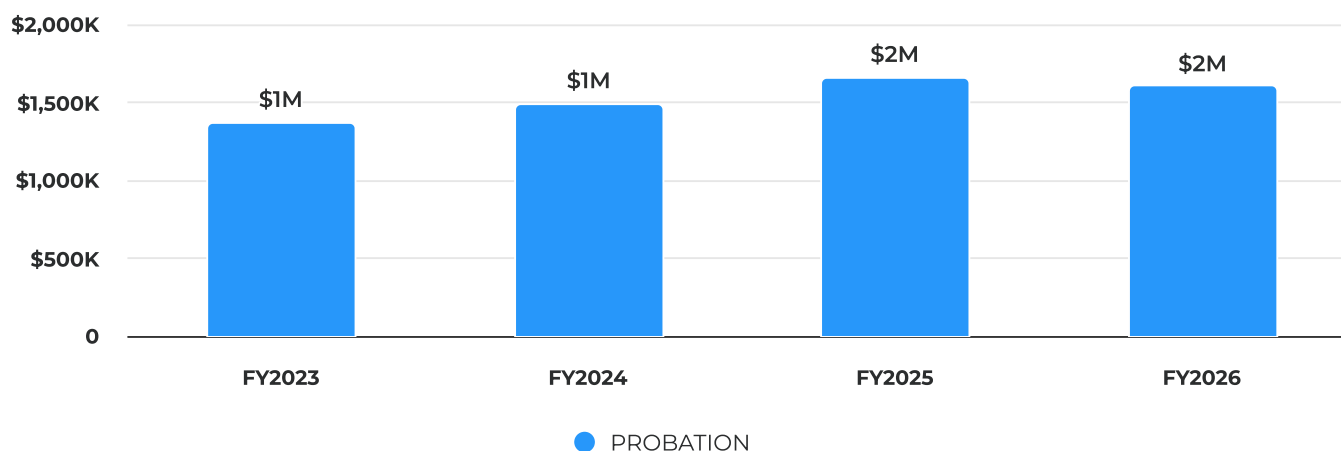
Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PERSONAL SERVICES	\$1,075,354	\$1,083,938	\$1,046,514	\$1,046,514	-\$28,840
PROBATION	\$1,075,354	\$1,083,938	\$1,046,514	\$1,046,514	-\$28,840
EQUIPMENT AND CAPITAL OUTLAY	\$11,722	\$11,722	\$800	\$800	-\$10,922
PROBATION	\$11,722	\$11,722	\$800	\$800	-\$10,922
CONTRACTUAL EXPENSE	\$73,650	\$90,200	\$91,800	\$91,800	\$18,150
PROBATION	\$73,650	\$90,200	\$91,800	\$91,800	\$18,150
FRINGE BENEFITS	\$499,054	\$467,787	\$468,461	\$468,461	-\$30,593

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PROBATION	\$499,054	\$467,787	\$468,461	\$468,461	-\$30,593
Total Expenditures	\$1,659,780	\$1,653,647	\$1,607,575	\$1,607,575	-\$52,205

Expenditures by Department

Historical Expenditures by Department

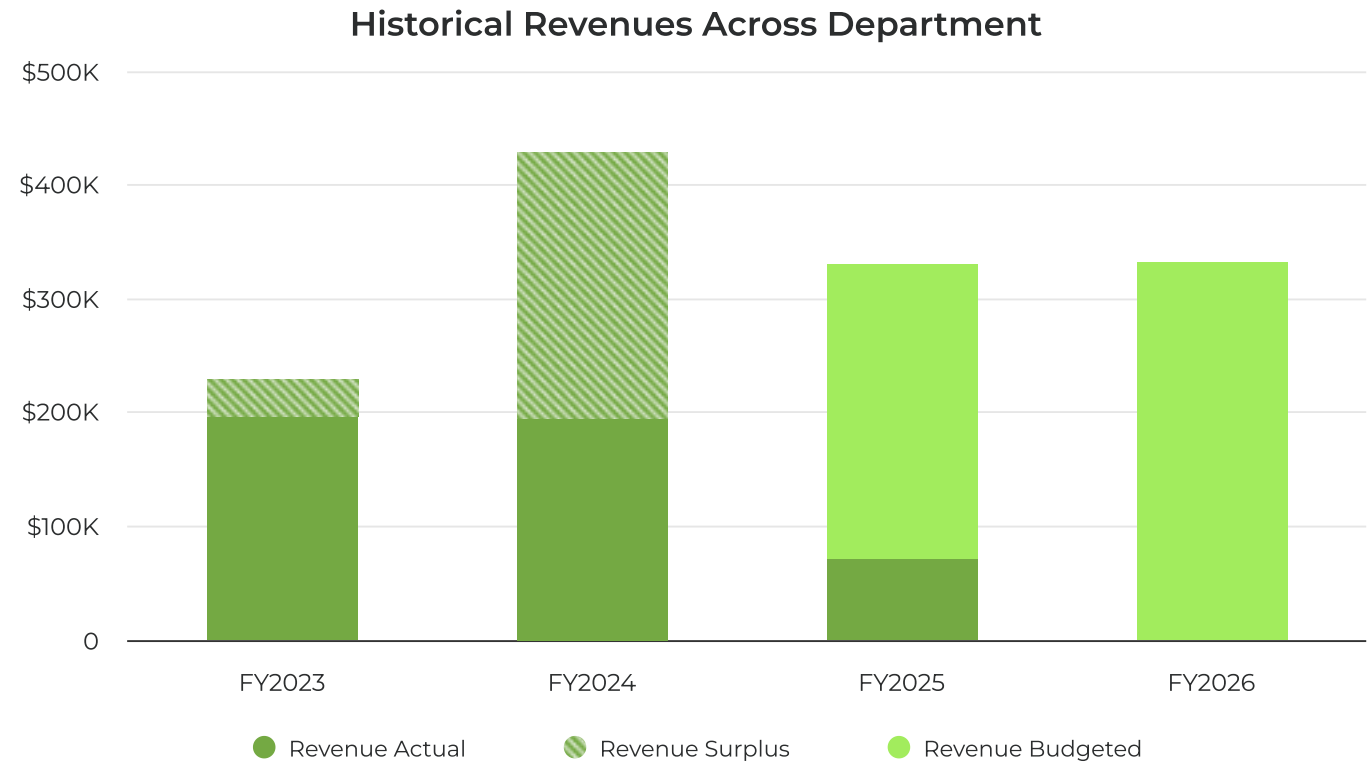


Expenditures by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PROBATION		\$1,659,780	\$1,653,647	\$1,607,575	\$1,607,575	-\$52,205
PERSONAL SERVICES FULL TIME	A314030-511000	\$1,032,202	\$1,068,294	\$1,026,799	\$1,026,799	-\$5,403
PERSONAL SERVICES PART TIME	A314030-513000	\$35,152	-	-	-	-\$35,152
OVERTIME	A314030-514000	\$8,000	\$4,922	\$8,993	\$8,993	\$993
SUPPLEMENTAL PAY	A314030-516000	-	\$10,722	\$10,722	\$10,722	\$10,722
VEHICLE LEASE EXPENSE	A314030-522500	\$11,722	\$11,722	\$800	\$800	-\$10,922
DUES & MEMBERSHIPS	A314030-540010	\$800	\$800	\$800	\$800	-
COMPUTER SOFTWARE MAINTENANCE	A314030-540103	\$23,500	\$25,000	\$25,000	\$25,000	\$1,500
RECORDS DISPOSAL EXPENSE	A314030-540600	\$300	\$300	\$300	\$300	-
TRAVEL EXP(CONFERENCE/SEMINAR)	A314030-541020	\$1,000	\$1,000	\$1,000	\$1,000	-
TRAINING & STAFF DEVELOPMENT	A314030-541030	\$8,000	\$20,000	\$20,000	\$20,000	\$12,000
PSYCHOLOGICAL SERVICES	A314030-542010	\$700	\$1,400	\$1,400	\$1,400	\$700
PERSONNEL UNIFORMS & EQUIPMENT	A314030-544250	\$2,500	\$5,000	\$5,000	\$5,000	\$2,500

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
DRUG TESTING	A314030-546200	\$10,000	\$10,000	\$10,000	\$10,000	-
POLYGRAPHS/PSYCHOLOGICAL EXAMS	A314030-546300	\$13,000	\$13,000	\$13,000	\$13,000	-
INTERPRETATION SERVICES	A314030-547190	\$350	\$300	\$300	\$300	-\$50
PHOTOCOPY USAGE/LEASE	A314030-548900	\$2,500	\$1,000	\$2,500	\$2,500	-
CENTRAL POSTAGE EXPENSE	A314030-549000	\$2,000	\$2,200	\$2,200	\$2,200	\$200
CENTRAL PRINT & SUPPLY EXPENSE	A314030-549100	\$1,200	\$1,200	\$1,200	\$1,200	-
OFFICE SUPPLIES & EXPENSE	A314030-549110	\$1,000	\$1,000	\$1,000	\$1,000	-
CENTRAL TELEPHONE EXPENSE	A314030-549200	\$1,300	\$1,400	\$1,500	\$1,500	\$200
TELEPHONE/CELLULAR EXP	A314030-549210	\$2,000	\$3,000	\$3,000	\$3,000	\$1,000
CENTRAL GARAGE EXPENSE	A314030-549300	\$3,500	\$3,600	\$3,600	\$3,600	\$100
STATE RETIREMENT EXPENSE	A314030-581100	\$138,982	\$140,881	\$154,528	\$154,528	\$15,546
SOCIAL SECURITY EXPENSE	A314030-582100	\$82,265	\$79,458	\$78,549	\$78,549	-\$3,716
WORKERS COMPENSATION EXPENSE	A314030-583100	\$16,937	\$14,000	\$12,587	\$12,587	-\$4,350
DISABILITY EXPENSE	A314030-585100	\$870	\$742	\$732	\$732	-\$138
EMPLOYEE HEALTH INSURANCE	A314030-586100	\$260,000	\$232,706	\$222,065	\$222,065	-\$37,935
Total Expenditures		\$1,659,780	\$1,653,647	\$1,607,575	\$1,607,575	-\$52,205

Revenue Summary

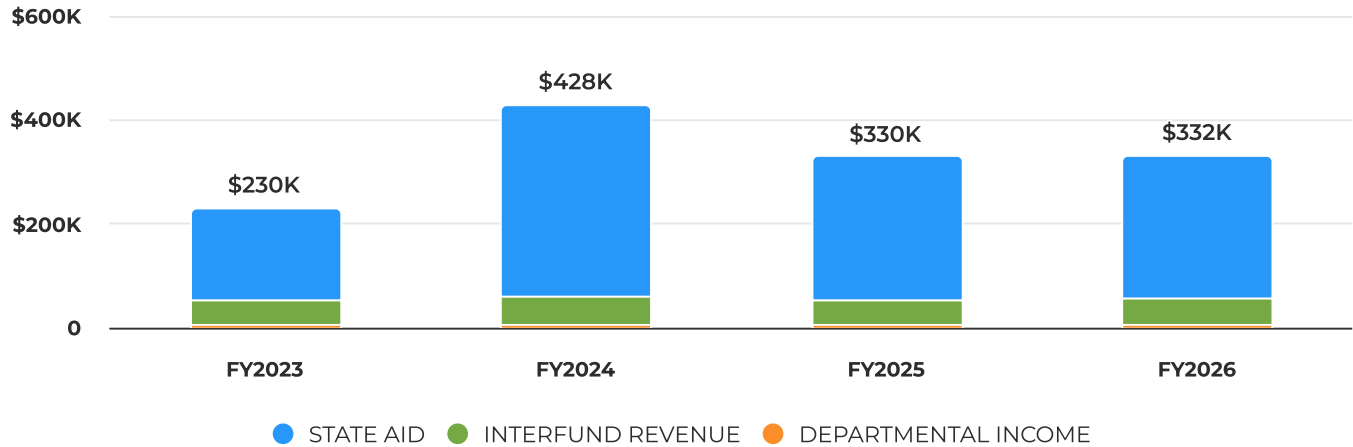


In FY2026, the Probation department's budgeted revenue is \$331,740, representing a slight increase of 0.44% from the previous year's budgeted revenue of \$330,295. This follows a significant rise of 70.25% in budgeted revenue from the prior period to FY2025.

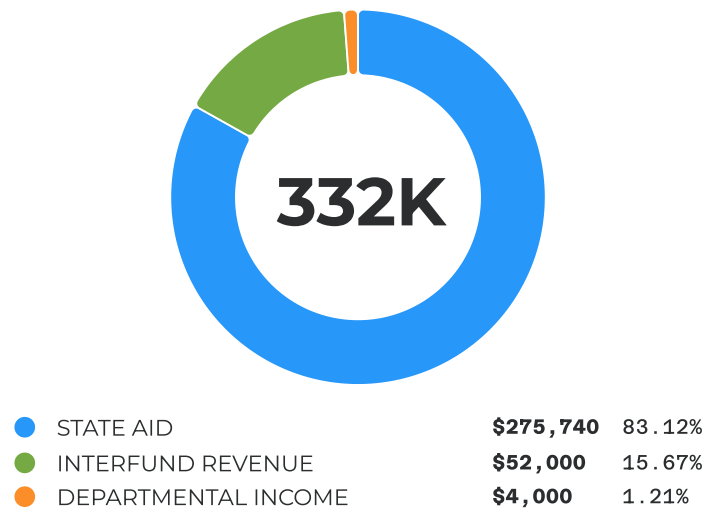
As of 11/20/2025, actual revenue was \$70,291, which was 21.28% of the budgeted amount and marked a decrease of 83.59% from the prior year's actual revenue. The 2026 budget maintains a stable revenue projection with minimal growth from the 2025 budgeted figures.

Revenues by Revenue Source

Historical Revenues by Revenue Source



FY26 Revenues by Revenue Source



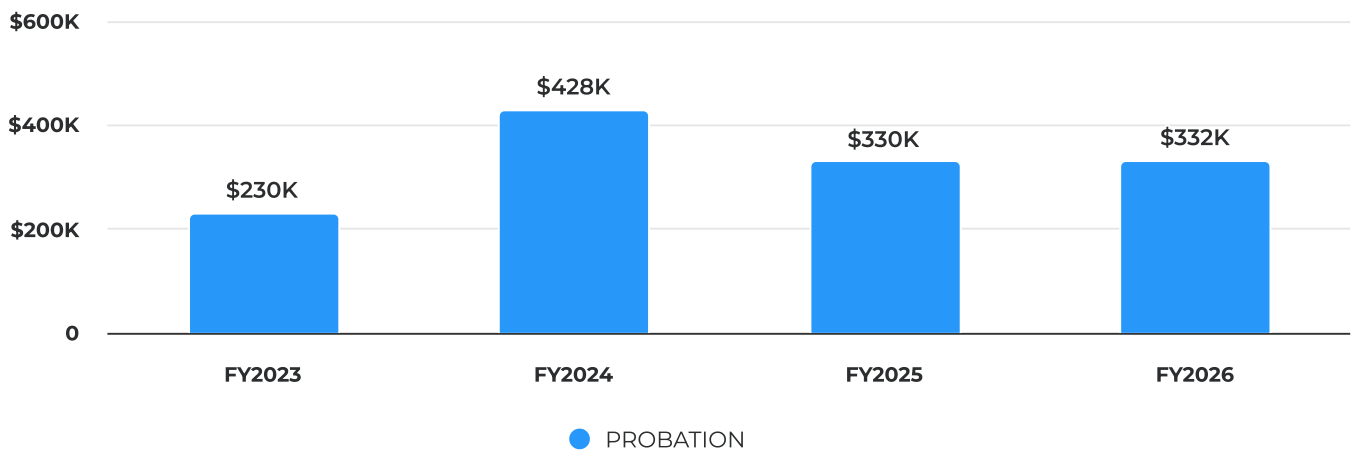
Revenues by Revenue Source

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
DEPARTMENTAL INCOME	\$4,000	\$4,000	\$4,000	\$4,000	-
ALTERNATV TO INCARCERATION FEE	\$1,000	\$1,000	\$1,000	\$1,000	-
RESTITUTION SURCHARGE	\$3,000	\$3,000	\$3,000	\$3,000	-
INTERFUND REVENUE	\$50,000	\$52,000	\$52,000	\$52,000	\$2,000
IR PROB/STOP DWI PROBATION SVC	\$30,000	\$30,000	\$30,000	\$30,000	-
IR PROB/STOP DWI ENHANC GR SVC	\$2,600	\$2,600	\$2,600	\$2,600	-
IR PROB/STOP DWI IID MONITOR	\$6,000	\$6,000	\$6,000	\$6,000	-
IR PROB/STOP DWI TEST SUPPLIES	\$1,400	\$1,400	\$1,400	\$1,400	-

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
IR PROB/DWI SUPERVISION FEES	\$10,000	\$12,000	\$12,000	\$12,000	\$2,000
STATE AID	\$276,295	\$275,740	\$275,740	\$275,740	-\$555
SA PROBATION SERVICES	\$139,770	\$139,770	\$139,770	\$139,770	-
SA ALTER TO INCARCERATION	\$2,729	\$2,729	\$2,729	\$2,729	-
SA IGNITION INTERLOCK DVC-PROB	\$1,776	\$1,221	\$1,221	\$1,221	-\$555
SA PRETRIAL SERVICES	\$132,020	\$132,020	\$132,020	\$132,020	-
Total Revenues	\$330,295	\$331,740	\$331,740	\$331,740	\$1,445

Revenues by Department

Historical Revenues by Department



Revenues by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PROBATION		\$330,295	\$331,740	\$331,740	\$331,740	\$1,445
ALTERNATV TO INCARCERATION FEE	A314030- 415150	\$1,000	\$1,000	\$1,000	\$1,000	-
RESTITUTION SURCHARGE	A314030- 415800	\$3,000	\$3,000	\$3,000	\$3,000	-
IR PROB/STOP DWI PROBATION SVC	A314030- 428037	\$30,000	\$30,000	\$30,000	\$30,000	-
IR PROB/STOP DWI ENHANC GR SVC	A314030- 428038	\$2,600	\$2,600	\$2,600	\$2,600	-
IR PROB/STOP DWI IID MONITOR	A314030- 428039	\$6,000	\$6,000	\$6,000	\$6,000	-
IR PROB/STOP DWI TESTING SUPPL	A314030- 428040	\$1,400	\$1,400	\$1,400	\$1,400	-
IR PROB/DWI SUPERVISION FEES	A314030- 428095	\$10,000	\$12,000	\$12,000	\$12,000	\$2,000
SA PROBATION SERVICES	A314030- 433100	\$139,770	\$139,770	\$139,770	\$139,770	-

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
SA ALTER TO INCARCERATION	A314030- 433102	\$2,729	\$2,729	\$2,729	\$2,729	-
SA IGNITION INTERLOCK DVC-PROB	A314030- 433104	\$1,776	\$1,221	\$1,221	\$1,221	-\$555
SA PRETRIAL SERVICES	A314030- 433106	\$132,020	\$132,020	\$132,020	\$132,020	-
Total Revenues		\$330,295	\$331,740	\$331,740	\$331,740	\$1,445

Office of Emergency Management

Emergency Management is responsible for assisting Madison County and its communities with mitigating both the likelihood and consequences of emergency situations, potential hazards and natural disasters. The Office consists of four branches: Fire, Emergency Communications, Emergency Management, and Emergency Medical Services. Everything each branch does is an example of a mitigation effort. For example:

Fire:

- Providing training for the county's volunteer firefighters
- Providing on-scene support for major incidents
- Managing specialty teams

Emergency Communications:

- Staffing and operating the 911 Center
 - Call-taking and dispatching of 10 EMS agencies, 23 Fire Departments, and 12 Law-enforcement agencies
- Managing the Interoperable Communications System (radio system)

Emergency Management:

- Staffing and operating the Emergency Operations Center
- Writing/managing emergency plans
- Assisting communities following disaster

Emergency Medical Services:

- Operating a county-wide ambulance service
- Providing coordination for EMS plans

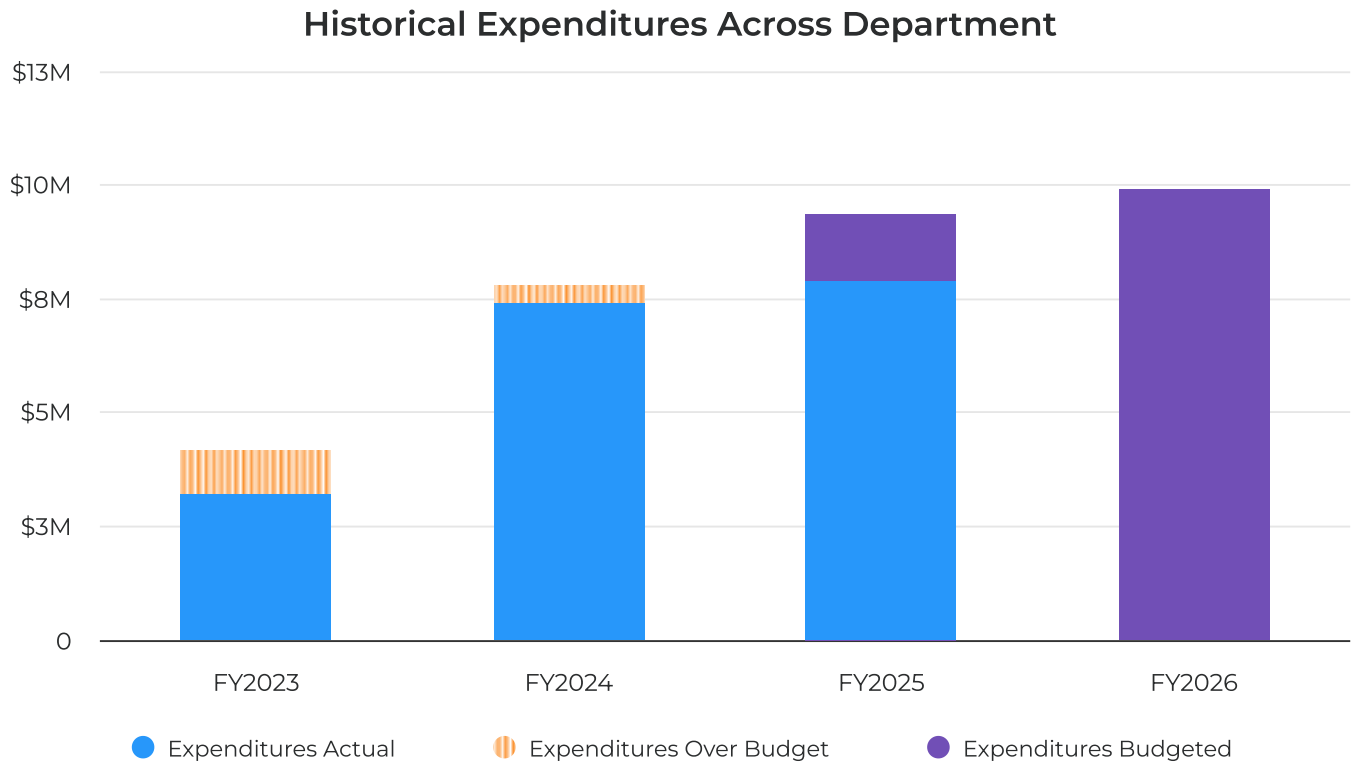
Ensuring the safety, resilience, and continuity of Madison County before, during, and after disasters is essential for Madison County. The coordination of planning, resource management, and communications helps in the protection of lives, property and critical infrastructure. The work of Madison County Emergency Management reduces long-term recovery costs, supports local governments and first responders, and strengthens the public's confidence in the county's ability to effectively manage crises.

Significant Challenges

Emergency management faces growing challenges due to the reduction of state and federal grant programs, which have historically provided critical funding for planning, training, equipment, and personnel. As these resources decline, counties must do more with less—straining local budgets and limiting the ability to maintain readiness or invest in resilience initiatives. At the same time, the COVID-19 pandemic has increased public expectations and dependency on government support during emergencies. Communities now look to emergency management for broader social, health, and logistical support, stretching limited resources even further. This combination of reduced funding and increased demand creates significant challenges in sustaining effective, comprehensive emergency management programs at the county level.

The potential disruption of emergency communications to the Towns of Fenner and Sullivan resulting from microwave interference of proposed wind turbines is a significant concern. Our emergency communication tower in the Town of Fenner is a "spur" tower as it has only one communications pathway from our network of emergency communication towers. If this pathway becomes obstructed, emergency communications within these towns will be significantly impacted, if not lost entirely. The siting of the wind turbine may be out of the County's control, so the county is forced to seek mitigation measures which may ultimately lead to the development of another emergency communication tower site.

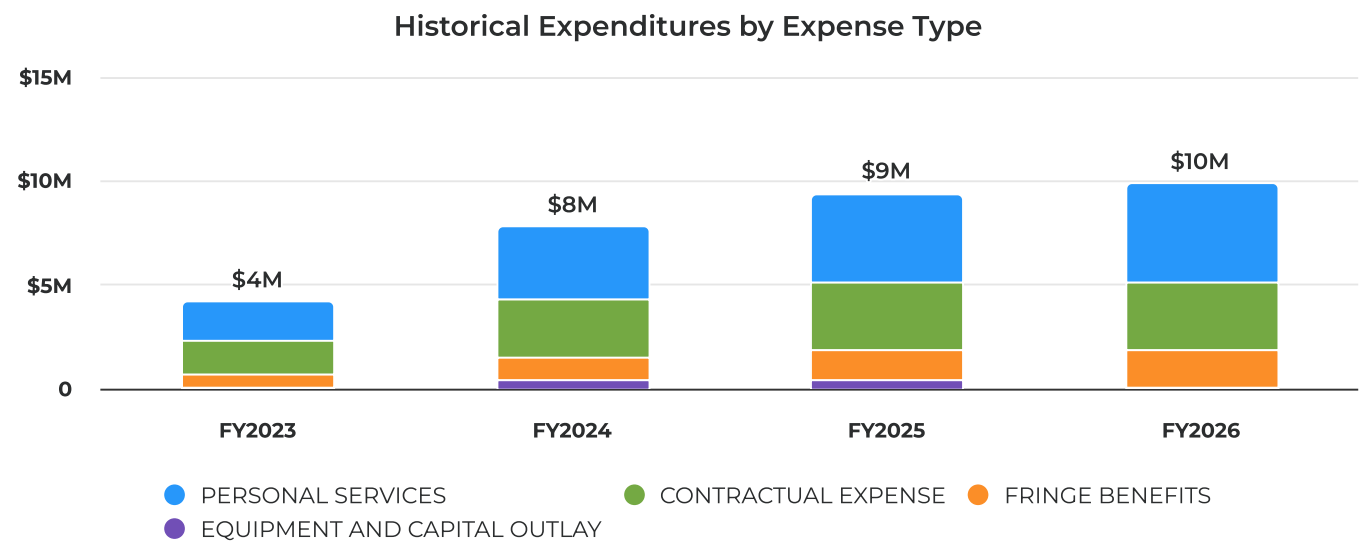
Expenditure Summary



The Office of Emergency Management's budgeted expenditures for FY2026 are \$9.9 million, representing a 5.63% increase from the FY2025 budgeted amount of \$9.4 million. This follows a significant 25.8% increase in budgeted expenditures from the prior period to FY2025.

As of 11/20/2025, actual expenditures were \$7.9 million, which was 84.1% of the budgeted amount, staying closely targeted to the projection. Overall, the 2026 budget exceeds the prior year's budget and actual, indicating a planned increase in spending.

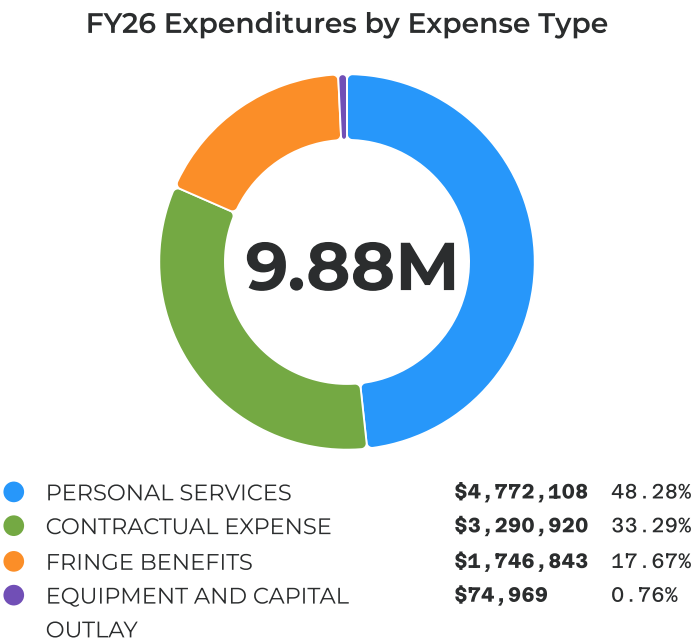
Expenditures by Expense Type



In FY2026, the Office of Emergency Management's total expenditures increased by 5.63% to \$9.9 million compared to the previous year. Personal Services remained the largest expense category, rising by 12.77% to \$4.8 million and accounting for 48.28% of the total budget, up from 45.22% in FY2025. Fringe Benefits also saw a significant increase of 19.26%, reaching \$1.7 million and representing 17.67% of the total expenditures, up from 15.65% the prior year.

Contractual Expense experienced a modest increase of 1.08%, totaling \$3.3 million and making up 33.29% of the budget, slightly down in proportion from 34.79% previously. In contrast, Equipment and Capital Outlay expenditures decreased sharply by 81.51% to \$74,969, reducing its share of the budget to 0.76% from 4.33% in FY2025.

Overall, the budget growth was driven primarily by increases in Personal Services and Fringe Benefits, while Equipment and Capital Outlay saw a notable reduction in spending.

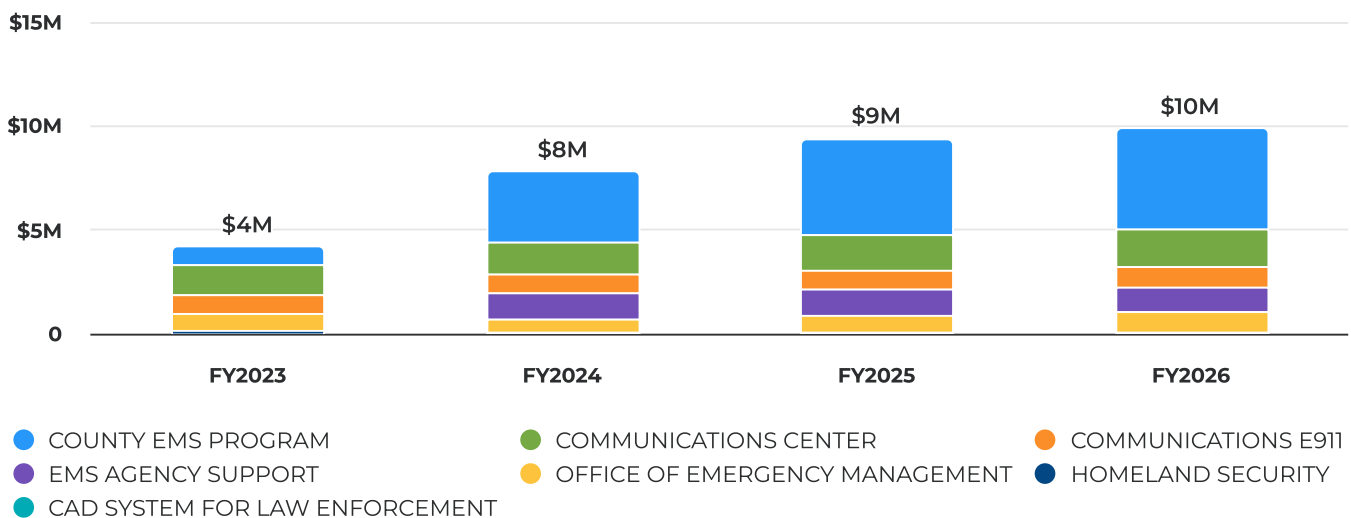


Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PERSONAL SERVICES	\$4,231,625	\$4,951,014	\$4,772,108	\$4,772,108	\$540,483
COMMUNICATIONS CENTER	\$1,200,000	\$1,295,569	\$1,288,162	\$1,288,162	\$88,162
OFFICE OF EMERGENCY MANAGEMENT	\$418,500	\$500,613	\$502,229	\$502,229	\$83,729
COUNTY EMS PROGRAM	\$2,613,125	\$3,154,832	\$2,981,717	\$2,981,717	\$368,592
EQUIPMENT AND CAPITAL OUTLAY	\$405,444	\$381,665	\$74,969	\$74,969	-\$330,475
OFFICE OF EMERGENCY MANAGEMENT	\$48,444	\$49,165	\$47,944	\$47,944	-\$500
COUNTY EMS PROGRAM	\$357,000	\$332,500	\$27,025	\$27,025	-\$329,975
CONTRACTUAL EXPENSE	\$3,255,760	\$3,400,920	\$3,290,920	\$3,290,920	\$35,160
COMMUNICATIONS CENTER	\$65,650	\$65,500	\$65,500	\$65,500	-\$150
COMMUNICATIONS E911	\$951,410	\$1,024,370	\$954,370	\$954,370	\$2,960
OFFICE OF EMERGENCY MANAGEMENT	\$174,300	\$265,050	\$235,050	\$235,050	\$60,750
CAD SYSTEM FOR LAW ENFORCEMENT	\$5,000	-	\$5,000	\$5,000	-
COUNTY EMS PROGRAM	\$859,400	\$846,000	\$831,000	\$831,000	-\$28,400
EMS AGENCY SUPPORT	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	-
FRINGE BENEFITS	\$1,464,774	\$1,648,498	\$1,746,843	\$1,746,843	\$282,069
COMMUNICATIONS CENTER	\$419,107	\$421,401	\$471,163	\$471,163	\$52,056
OFFICE OF EMERGENCY MANAGEMENT	\$252,887	\$192,761	\$221,641	\$221,641	-\$31,246
COUNTY EMS PROGRAM	\$792,780	\$1,034,336	\$1,054,039	\$1,054,039	\$261,259
Total Expenditures	\$9,357,603	\$10,382,097	\$9,884,840	\$9,884,840	\$527,237

Expenditures by Department

Historical Expenditures by Department



Expenditures by Department

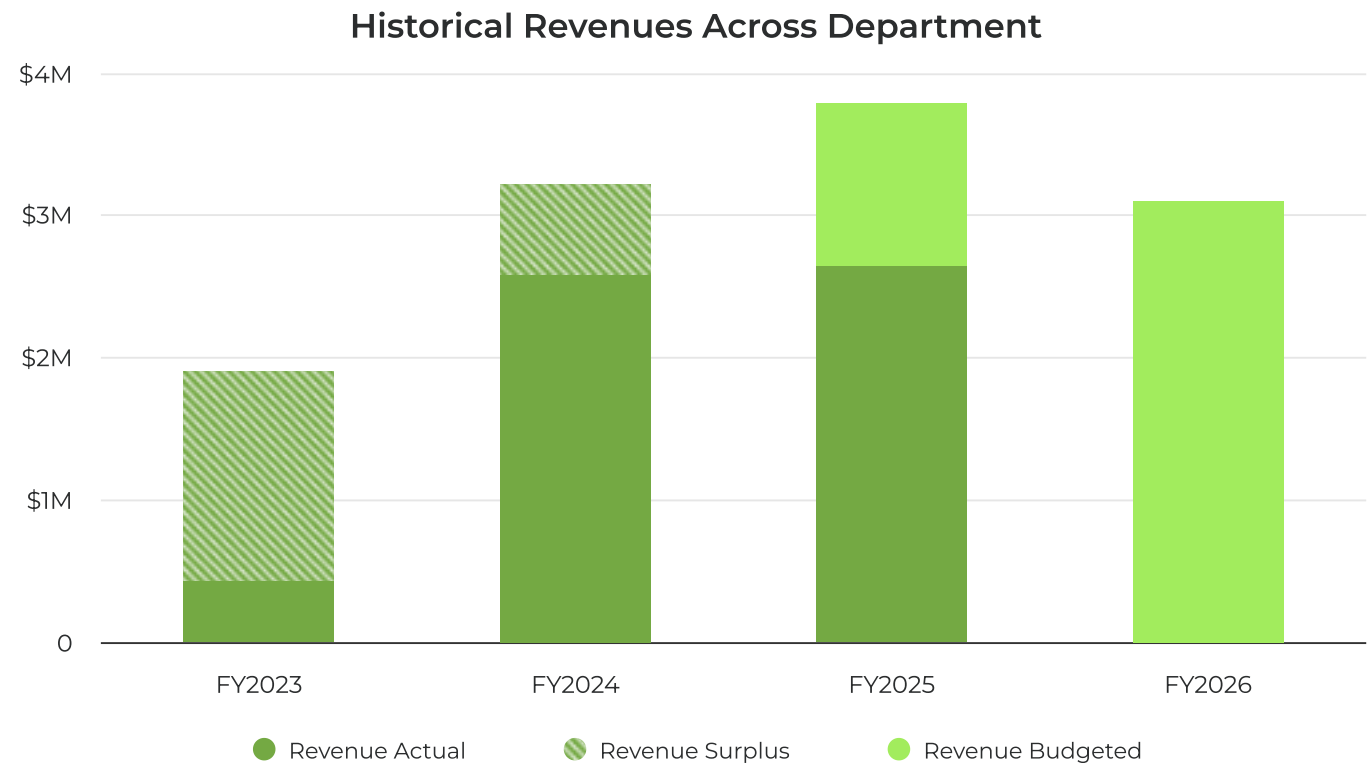
Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
COMMUNICATIONS CENTER		\$1,684,757	\$1,782,470	\$1,824,825	\$1,824,825	\$140,068
PERSONAL SERVICES FULL TIME	A302030-511000	\$910,000	\$953,361	\$953,361	\$953,361	\$43,361
PERSONAL SERVICES PART TIME	A302030-513000	\$160,000	\$158,123	\$150,709	\$150,709	-\$9,291
OVERTIME	A302030-514000	\$130,000	\$177,380	\$177,387	\$177,387	\$47,387
SUPPLEMENTAL PAY	A302030-516000	-	\$6,705	\$6,705	\$6,705	\$6,705
INFORMATION TECHNOLOGY EXPENSE	A302030-540385	\$1,500	\$1,500	\$1,500	\$1,500	-
TRAVEL EXPENSE (MILEAGE)	A302030-541000	\$1,500	\$1,500	\$1,500	\$1,500	-
MASTER SITE MAINTENANCE	A302030-541915	\$60,000	\$60,000	\$60,000	\$60,000	-
CLEANING SUPPLIES	A302030-542940	\$200	\$150	\$150	\$150	-\$50
PHOTOCOPY USAGE/LEASE	A302030-548900	\$1,500	\$1,500	\$1,500	\$1,500	-
CENTRAL POSTAGE EXPENSE	A302030-549000	\$100	\$100	\$100	\$100	-
CENTRAL PRINT & SUPPLY EXPENSE	A302030-549100	\$100	\$100	\$100	\$100	-
OFFICE SUPPLIES & EXPENSE	A302030-549110	\$250	\$250	\$250	\$250	-
CENTRAL TELEPHONE EXPENSE	A302030-549200	\$500	\$400	\$400	\$400	-\$100
STATE RETIREMENT EXPENSE	A302030-581100	\$166,917	\$146,458	\$187,161	\$187,161	\$20,244
SOCIAL SECURITY EXPENSE	A302030-582100	\$91,800	\$83,099	\$83,099	\$83,099	-\$8,701
WORKERS COMPENSATION EXPENSE	A302030-583100	\$995	\$800	\$783	\$783	-\$212
DISABILITY EXPENSE	A302030-585100	\$1,395	\$1,137	\$1,137	\$1,137	-\$258
EMPLOYEE HEALTH INSURANCE	A302030-586100	\$158,000	\$189,907	\$198,983	\$198,983	\$40,983
COMMUNICATIONS E911		\$951,410	\$1,024,370	\$954,370	\$954,370	\$2,960
SCHEDULING SOFTWARE	A302130-540117	\$1,500	\$1,500	\$1,500	\$1,500	-
NOTIFICATION SERVICE	A302130-540131	\$325	\$1,000	\$1,000	\$1,000	\$675
TRAINING & STAFF DEVELOPMENT	A302130-541030	\$17,500	\$30,000	\$30,000	\$30,000	\$12,500
RADIO SYSTEM INFRASTRUCT-MAINT	A302130-541910	\$610,000	\$610,000	\$610,000	\$610,000	-
TOWER RENTAL	A302130-541920	\$40,000	\$41,500	\$41,500	\$41,500	\$1,500
REPAIRS TO TOWERS & FACILITIES	A302130-541930	\$20,000	\$80,000	\$20,000	\$20,000	-

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
RADIO MAINTENANCE & PARTS	A302130-541940	\$10,000	\$10,000	\$10,000	\$10,000	-
CAD SYSTEM MAINTENANCE	A302130-541960	\$102,085	\$106,170	\$106,170	\$106,170	\$4,085
PRO QA MAINTENANCE	A302130-541970	\$4,000	\$4,200	\$4,200	\$4,200	\$200
E911 TELEPHONE SYSTEM	A302130-544230	\$57,500	\$60,000	\$60,000	\$60,000	\$2,500
RECORDING EQUIPMENT MAINTENANCE	A302130-547155	\$22,500	\$24,000	\$24,000	\$24,000	\$1,500
RADIO CONSOLE MAINTENANCE	A302130-547170	\$20,000	\$20,000	\$10,000	\$10,000	-\$10,000
FIRST RESPONDER EQUIP MAINT	A302130-547175	\$10,000	\$5,000	\$5,000	\$5,000	-\$5,000
MAP MAINTENANCE	A302130-547430	\$10,000	\$10,000	\$10,000	\$10,000	-
OFFICE SUPPLIES & EXPENSE	A302130-549110	\$1,000	\$1,000	\$1,000	\$1,000	-
TELEPHONE/CELLULAR EXP	A302130-549210	\$25,000	\$20,000	\$20,000	\$20,000	-\$5,000
OFFICE OF EMERGENCY MANAGEMENT		\$894,131	\$1,007,589	\$1,006,864	\$1,006,864	\$112,733
PERSONAL SERVICES FULL TIME	A341030-511000	\$371,000	\$447,049	\$452,698	\$452,698	\$81,698
PERSONAL SERVICES PART TIME	A341030-513000	\$40,000	\$38,829	\$34,790	\$34,790	-\$5,210
OVERTIME	A341030-514000	\$2,500	\$2,054	\$2,060	\$2,060	-\$440
SUPPLEMENTAL PAY	A341030-516000	\$5,000	\$12,681	\$12,681	\$12,681	\$7,681
VEHICLE LEASE EXPENSE	A341030-522500	\$38,444	\$39,165	\$37,944	\$37,944	-\$500
MISCELLANEOUS EQUIPMENT	A341030-529330	\$10,000	\$10,000	\$10,000	\$10,000	-
BOOKS & PERIODICALS	A341030-540050	\$1,500	\$1,500	\$1,500	\$1,500	-
TRAINING CENTER EXPENSE	A341030-540125	\$15,000	\$17,500	\$17,500	\$17,500	\$2,500
FLOOD MONITORING GAUGES	A341030-540155	-	\$50,000	-	-	-
SPECIAL TEAMS TRAINING	A341030-540632	\$2,500	\$2,500	\$2,500	\$2,500	-
VEHICLE EQUIPMENT	A341030-540770	\$1,000	\$2,500	\$2,500	\$2,500	\$1,500
RADIOS & PAGERS (NON-CAPITAL)	A341030-540775	\$1,500	\$3,000	\$3,000	\$3,000	\$1,500
RECRUITMENT & RETENTION EXP	A341030-540825	\$3,500	\$2,500	\$2,500	\$2,500	-\$1,000
FIRE PREVENTION EQUIPMENT	A341030-540826	\$2,500	\$2,500	\$2,500	\$2,500	-
AED REPLACEMENT PARTS	A341030-541005	\$2,500	\$2,500	\$2,500	\$2,500	-

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
TURNOUT GEAR	A341030-541006	\$10,000	\$12,500	\$12,500	\$12,500	\$2,500
TRAINING & STAFF DEVELOPMENT	A341030-541030	\$17,500	\$17,500	\$17,500	\$17,500	-
HAZMAT EQUIP CALIBRATION/MAINT	A341030-541936	\$15,000	\$12,500	\$12,500	\$12,500	-\$2,500
RADIO MAINTENANCE & PARTS	A341030-541940	\$1,000	\$1,000	\$1,000	\$1,000	-
MEDICAL DIRECTOR EXPENSE	A341030-542000	\$15,000	\$25,000	\$25,000	\$25,000	\$10,000
FIRE INVESTIGATION BUREAU	A341030-544205	\$5,000	\$5,000	\$5,000	\$5,000	-
FIRE PREVENTION BUREAU	A341030-544206	\$7,500	\$7,500	\$7,500	\$7,500	-
SPECIAL OPERATIONS TEAMS	A341030-544208	\$1,500	\$1,500	\$1,500	\$1,500	-
CASCADE UNIT MAINTENANCE	A341030-544212	\$2,000	\$2,000	\$2,000	\$2,000	-
MISC EQUIPMENT	A341030-547803	\$30,000	\$55,000	\$75,000	\$75,000	\$45,000
PHOTOCOPY USAGE/LEASE	A341030-548900	\$3,000	\$3,000	\$3,000	\$3,000	-
CENTRAL POSTAGE EXPENSE	A341030-549000	\$500	\$500	\$500	\$500	-
CENTRAL PRINT & SUPPLY EXPENSE	A341030-549100	\$500	\$750	\$750	\$750	\$250
OFFICE SUPPLIES & EXPENSE	A341030-549110	\$500	\$500	\$500	\$500	-
CENTRAL TELEPHONE EXPENSE	A341030-549200	\$1,300	\$1,300	\$1,300	\$1,300	-
TELEPHONE/CELLULAR EXP	A341030-549210	\$12,000	\$12,000	\$12,000	\$12,000	-
CENTRAL GARAGE EXPENSE	A341030-549300	\$22,000	\$23,000	\$23,000	\$23,000	\$1,000
STATE RETIREMENT EXPENSE	A341030-581100	\$89,092	\$67,060	\$74,916	\$74,916	-\$14,176
SOCIAL SECURITY EXPENSE	A341030-582100	\$32,015	\$37,057	\$37,180	\$37,180	\$5,165
WORKERS COMPENSATION EXPENSE	A341030-583100	\$18,000	\$12,320	\$12,100	\$12,100	-\$5,900
DISABILITY EXPENSE	A341030-585100	\$880	\$1,170	\$1,069	\$1,069	\$189
EMPLOYEE HEALTH INSURANCE	A341030-586100	\$112,900	\$75,154	\$96,376	\$96,376	-\$16,524
CAD SYSTEM FOR LAW ENFORCEMENT		\$5,000	-	\$5,000	\$5,000	-
TELEPHONE/CELLULAR EXPENSE	A341230-549210	\$5,000	-	\$5,000	\$5,000	-
COUNTY EMS PROGRAM		\$4,622,305	\$5,367,668	\$4,893,781	\$4,893,781	\$271,476
PERSONAL SERVICES FULL TIME	A454040-511000	\$1,911,125	\$2,072,488	\$2,016,208	\$2,016,208	\$105,083
PERSONAL SERVICES PART TIME	A454040-513000	\$400,000	\$597,623	\$480,781	\$480,781	\$80,781

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
OVERTIME	A454040-514000	\$282,000	\$449,273	\$449,280	\$449,280	\$167,280
SUPPLEMENTAL PAY	A454040-516000	\$20,000	\$35,448	\$35,448	\$35,448	\$15,448
AMBULANCE	A454040-522130	\$300,000	\$300,000	-	-	-\$300,000
VEHICLE LEASE EXPENSE	A454040-522500	\$57,000	\$32,500	\$27,025	\$27,025	-\$29,975
SCHEDULING SOFTWARE	A454040-540117	\$5,500	\$6,000	\$6,000	\$6,000	\$500
EQUIPMENT EXPENSE	A454040-540122	\$50,000	\$40,000	\$40,000	\$40,000	-\$10,000
FACILITY EXPENSE	A454040-540300	\$112,500	\$112,500	\$112,500	\$112,500	-
TECHNOLOGY EXPENSE	A454040-540386	\$20,000	\$17,500	\$17,500	\$17,500	-\$2,500
TRAVEL EXP(CONFERENCE/SEMINAR)	A454040-541020	\$5,000	\$5,000	\$5,000	\$5,000	-
TRAINING & SCHOLARSHIPS	A454040-541030	\$40,000	\$40,000	\$40,000	\$40,000	-
BILLING EXPENSE	A454040-541207	\$285,000	\$245,000	\$245,000	\$245,000	-\$40,000
PERSONNEL UNIFORMS & EQUIPMENT	A454040-544250	\$27,500	\$30,000	\$30,000	\$30,000	\$2,500
MEDICAL SUPPLIES	A454040-545090	\$110,000	\$125,000	\$125,000	\$125,000	\$15,000
PURCHASE CPR CARDS	A454040-547810	\$5,000	\$5,000	\$5,000	\$5,000	-
SERVICE CONTRACTS	A454040-547844	\$87,000	\$100,000	\$100,000	\$100,000	\$13,000
GASOLINE	A454040-548210	\$45,000	\$45,000	\$30,000	\$30,000	-\$15,000
PHOTOCOPY USAGE/LEASE	A454040-548900	\$900	\$1,000	\$1,000	\$1,000	\$100
TELEPHONE/CELLULAR EXPENSE	A454040-549210	\$13,000	\$14,000	\$14,000	\$14,000	\$1,000
CENTRAL GARAGE EXPENSE	A454040-549300	\$53,000	\$60,000	\$60,000	\$60,000	\$7,000
STATE RETIREMENT EXPENSE	A454040-581100	\$225,967	\$319,076	\$392,874	\$392,874	\$166,907
SOCIAL SECURITY EXPENSE	A454040-582100	\$199,905	\$199,134	\$189,127	\$189,127	-\$10,778
WORKERS COMPENSATION EXPENSE	A454040-583100	\$37,278	\$35,808	\$58,816	\$58,816	\$21,538
DISABILITY EXPENSE	A454040-585100	\$2,830	\$3,105	\$2,925	\$2,925	\$95
EMPLOYEE HEALTH INSURANCE	A454040-586100	\$326,800	\$477,213	\$410,297	\$410,297	\$83,497
EMS AGENCY SUPPORT		\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	-
EMS AGENCY FINANCIAL SUPPORT	A454140-542792	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	-
Total Expenditures		\$9,357,603	\$10,382,097	\$9,884,840	\$9,884,840	\$527,237

Revenue Summary

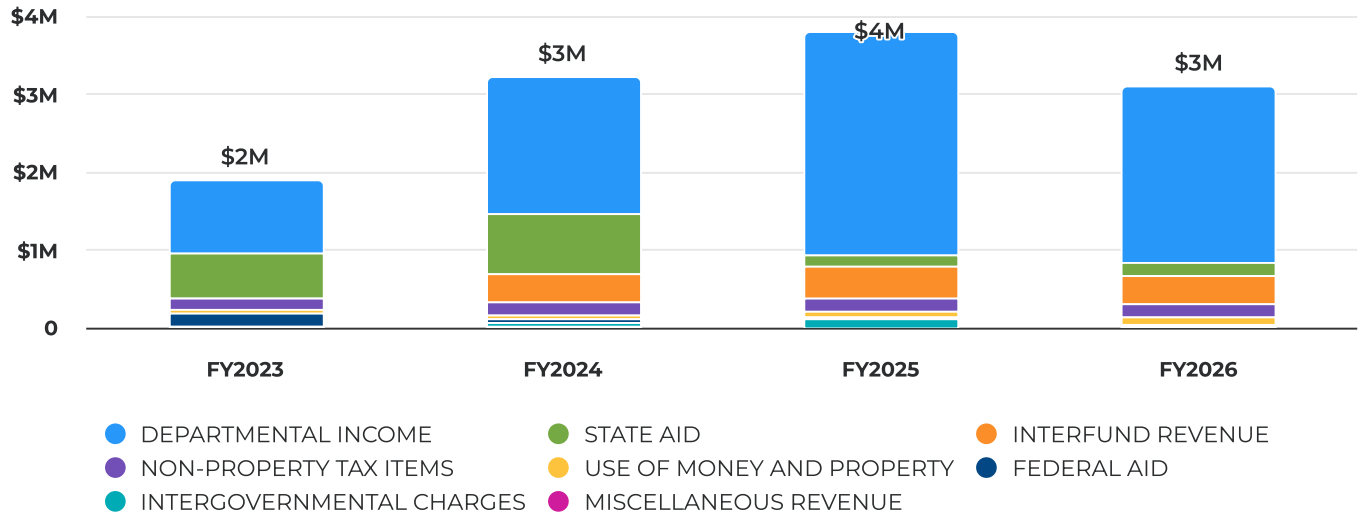


For the Office of Emergency Management, the revenue budgeted for FY2026 is \$3.1 million, representing an 18.31% decrease from the previous year's budgeted revenue of \$3.8 million in FY2025.

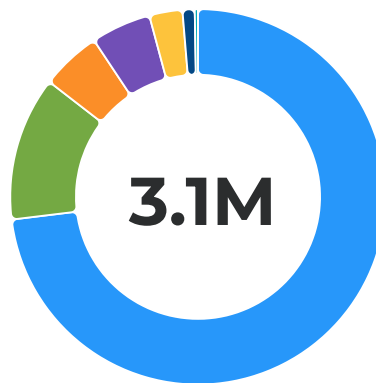
As of 11/20/2025, actual revenue collected was \$2.6 million, which amounted to 69.5% of the budgeted revenue for that year. The FY2026 budgeted revenue of \$3.1 million remains below the FY2025 budgeted amount but more closely aligns with actual revenue collected.

Revenues by Revenue Source

Historical Revenues by Revenue Source



FY26 Revenues by Revenue Source



DEPARTMENTAL INCOME	\$2,263,500	73.06%
INTERFUND REVENUE	\$385,000	12.43%
STATE AID	\$160,522	5.18%
NON-PROPERTY TAX ITEMS	\$160,000	5.16%
USE OF MONEY AND PROPERTY	\$88,329	2.85%
FEDERAL AID	\$32,386	1.05%
INTERGOVERNMENTAL CHARGES	\$8,500	0.27%

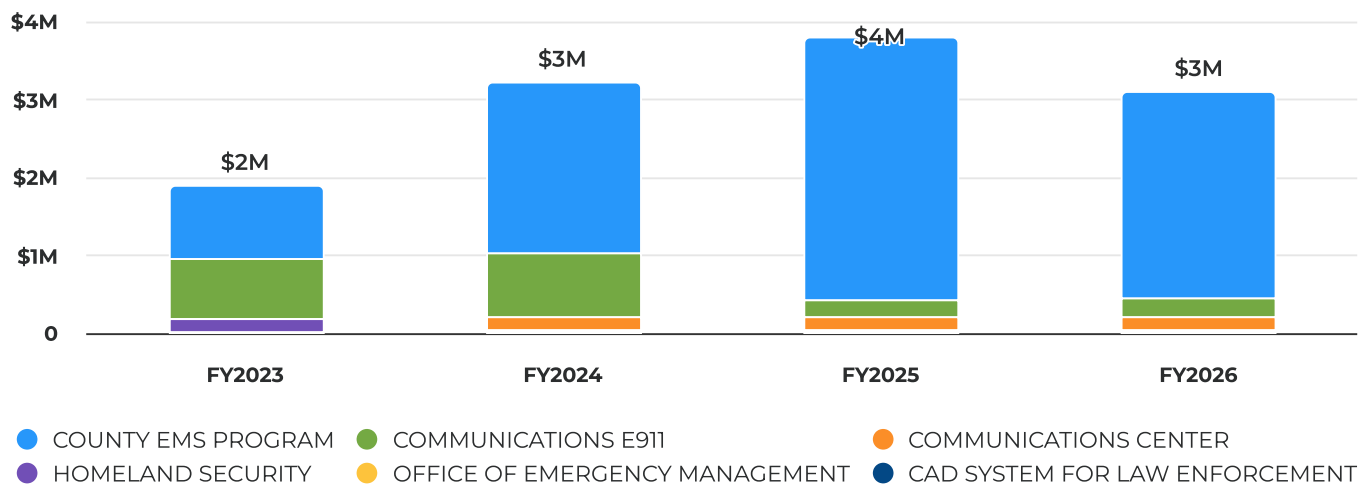
Revenues by Revenue Source

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
NON-PROPERTY TAX ITEMS	\$160,000	\$160,000	\$160,000	\$160,000	-
EMERGENCY TELEPHONE SURCHARGE	\$160,000	\$160,000	\$160,000	\$160,000	-
DEPARTMENTAL INCOME	\$2,861,000	\$2,263,500	\$2,263,500	\$2,263,500	-\$597,500
AMBULANCE CHARGES	\$2,850,000	\$2,250,000	\$2,250,000	\$2,250,000	-\$600,000
STANDBY CHARGES	\$5,000	\$7,500	\$7,500	\$7,500	\$2,500

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
REVENUE FROM EMS TRAININGS	\$6,000	\$6,000	\$6,000	\$6,000	-
INTERGOVERNMENTAL CHARGES	\$108,500	\$3,500	\$8,500	\$8,500	-\$100,000
CAD SYSTEM CONNECTION FEES	\$5,000	-	\$5,000	\$5,000	-
TOWER RENTAL TO BOCES	\$1,500	\$1,500	\$1,500	\$1,500	-
TOWER RENTAL TO NYS DOT	\$2,000	\$2,000	\$2,000	\$2,000	-
TOWN CONTRACTS-EMS	\$100,000	-	-	-	-\$100,000
USE OF MONEY AND PROPERTY	\$61,850	\$88,329	\$88,329	\$88,329	\$26,479
TOWER RENTAL-VERIZON WIRELESS	\$30,224	\$31,131	\$31,131	\$31,131	\$907
TOWER RENTAL-VERIZON FENNER	\$29,126	\$30,000	\$30,000	\$30,000	\$874
TOWER RENTAL- CONTERRA-FENNER	\$2,500	\$2,718	\$2,718	\$2,718	\$218
TOWER RENTAL- JOHNNY CAKE HILL	-	\$24,480	\$24,480	\$24,480	\$24,480
INTERFUND REVENUE	\$408,536	\$385,000	\$385,000	\$385,000	-\$23,536
IR COUNTY FINANCIAL SUPPORT	\$408,536	\$385,000	\$385,000	\$385,000	-\$23,536
STATE AID	\$160,522	\$160,522	\$160,522	\$160,522	-
SA 2018-19 PSAP OPS GRANT	\$160,522	\$160,522	\$160,522	\$160,522	-
FEDERAL AID	\$32,386	\$32,386	\$32,386	\$32,386	-
FA EMERGENCY PREPAREDNESS	\$32,386	\$32,386	\$32,386	\$32,386	-
Total Revenues	\$3,792,794	\$3,093,237	\$3,098,237	\$3,098,237	-\$694,557

Revenues by Department

Historical Revenues by Department



Revenues by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
COMMUNICATIONS CENTER		\$164,022	\$164,022	\$164,022	\$164,022	-
TOWER RENTAL TO BOCES	A302030- 422600	\$1,500	\$1,500	\$1,500	\$1,500	-
TOWER RENTAL TO NYS DOT	A302030- 422601	\$2,000	\$2,000	\$2,000	\$2,000	-
SA PSAP OPS GRANT	A302030- 433914	\$160,522	\$160,522	\$160,522	\$160,522	-
COMMUNICATIONS E911		\$221,850	\$248,329	\$248,329	\$248,329	\$26,479
EMERGENCY TELEPHONE SURCHARGE	A302130- 411400	\$160,000	\$160,000	\$160,000	\$160,000	-
TOWER RENTAL-VERIZON WIRELESS	A302130- 424400	\$30,224	\$31,131	\$31,131	\$31,131	\$907
TOWER RENTAL-VERIZON FENNER	A302130- 424401	\$29,126	\$30,000	\$30,000	\$30,000	\$874
TOWER RENTAL- CONTERRA-FENNER	A302130- 424402	\$2,500	\$2,718	\$2,718	\$2,718	\$218
TOWER RENTAL- JOHNNY CAKE HILL	A302130- 424403	-	\$24,480	\$24,480	\$24,480	\$24,480
OFFICE OF EMERGENCY MANAGEMENT		\$32,386	\$32,386	\$32,386	\$32,386	-
FA EMERGENCY PREPAREDNESS	A341030- 443050	\$32,386	\$32,386	\$32,386	\$32,386	-
CAD SYSTEM FOR LAW ENFORCEMENT		\$5,000	-	\$5,000	\$5,000	-
CAD SYSTEM CONNECTION FEES	A341230- 422114	\$5,000	-	\$5,000	\$5,000	-
COUNTY EMS PROGRAM		\$3,369,536	\$2,648,500	\$2,648,500	\$2,648,500	-\$721,036
AMBULANCE CHARGES	A454040- 416400	\$2,850,000	\$2,250,000	\$2,250,000	\$2,250,000	-\$600,000
STANDBY CHARGES	A454040- 416401	\$5,000	\$7,500	\$7,500	\$7,500	\$2,500
REVENUE FROM EMS TRAININGS	A454040- 416892	\$6,000	\$6,000	\$6,000	\$6,000	-
TOWN CONTRACTS-EMS	A454040- 422613	\$100,000	-	-	-	-\$100,000
IR COUNTY FINANCIAL SUPPORT	A454040- 428137	\$408,536	\$385,000	\$385,000	\$385,000	-\$23,536
Total Revenues		\$3,792,794	\$3,093,237	\$3,098,237	\$3,098,237	-\$694,557

County Highway

The Madison County Highway Department maintains 435.05 miles of road, 124 bridges, 186 large sized culverts (spans between 5 and 20 feet), over 6,000 small cross culverts and driveway culverts, and over 14,000 road signs.

The Highway Department conducts snow plowing, paving, ditching, road striping, road sign installation and maintenance, tree removal, bridge work, and drainage system, installation and maintenance. The department also assists other County departments and Towns with equipment and labor.



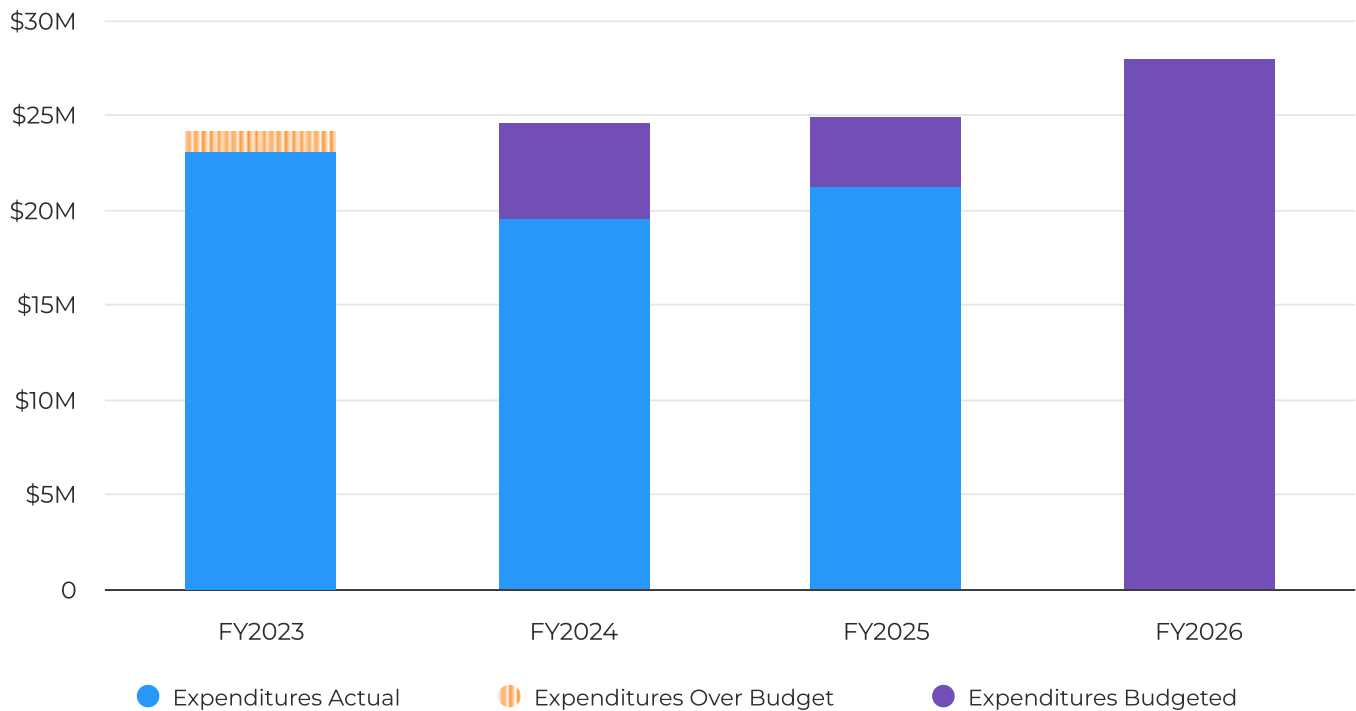
The proposed 2026 budget for Highway is still below the level anticipated if the Producer Price Index was used to adjust the overall total over the last 10 years. This indicates that the operation is still running efficiently with no significant reductions in work being completed over that same 10 year period.

Future challenges will be maintaining qualified staff and keeping equipment on a regular replacement schedule with such large increases in equipment costs, and low levels of experienced job applicants.

Expenditure Summary

There is some carry over of unused CHIPS revenue because some of that funding is being planned for bridge work that typically extends into multiple years. Also, partly due to COVID related supply chain issues, plow trucks and equipment have increased by double-digit percentages in the last 5 years.

Historical Expenditures Across Department

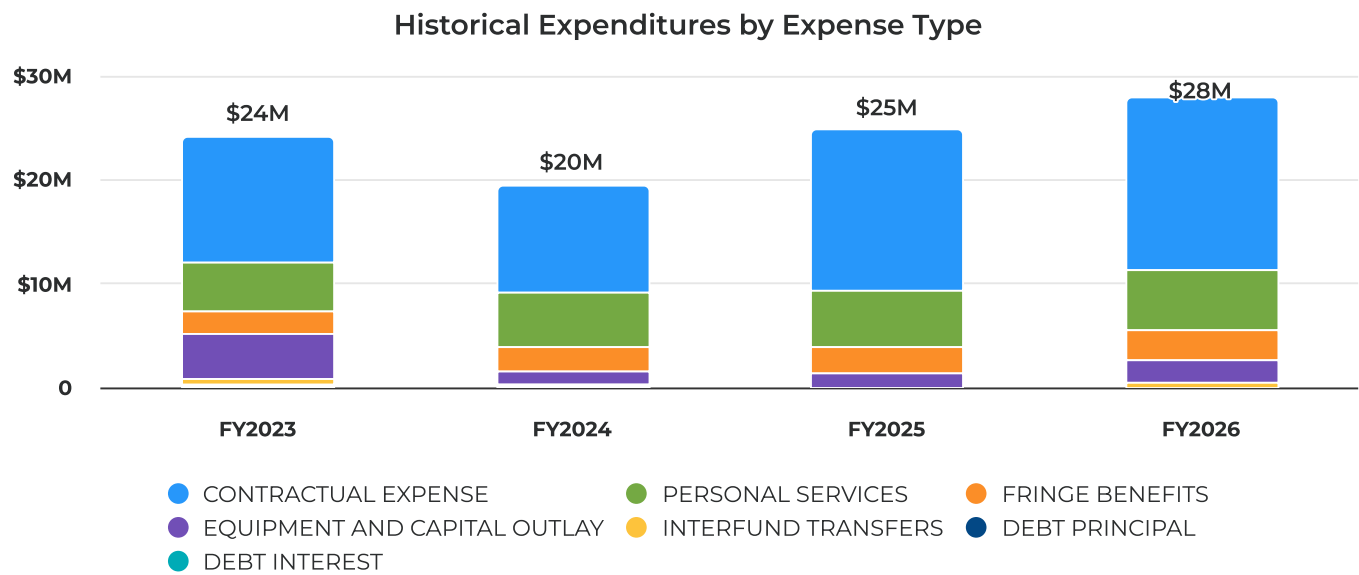


In FY2026, the County Highway's budgeted expenditures are \$27.9 million, representing a 12.24% increase from the previous year's budgeted amount of \$24.8 million. This marks a notable rise compared to the 1.29% increase seen from the prior period to FY2025.

As of 11/20/2025, actual expenditures were \$21.2 million, which was 85.4% of the budget and an 8.81% increase from the prior period's actual expenditures. The FY2026 budget anticipates a significant increase in expenditures, suggesting an expansion in personnel services, fringe and equipment costs.

Expenditures by Expense Type

Most contracted spending increases are due to normal market adjustments and carry over for multi-year projects

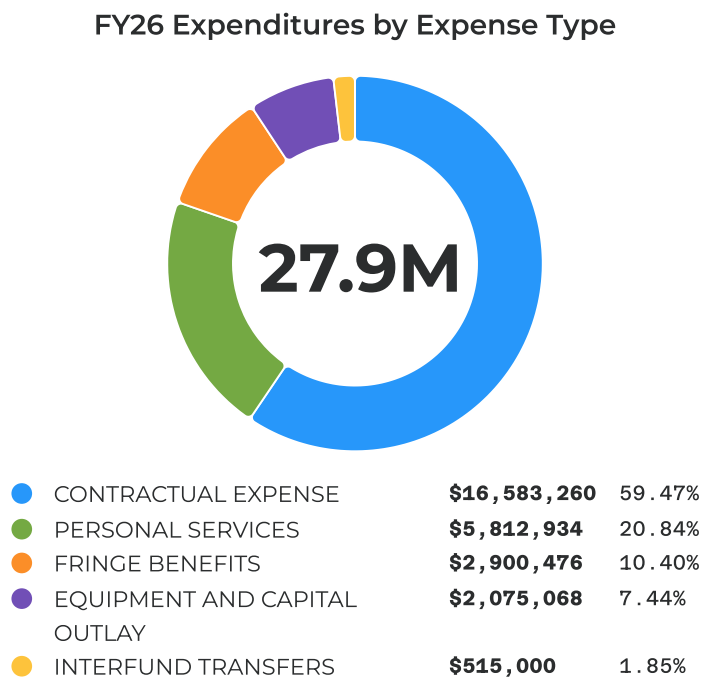


The County Highway budget for FY2026 totals \$27.9 million, marking a 12.24% increase from the previous year's \$24.8 million. Contractual Expense remains the largest category at \$16.6 million, representing 59.47% of the total budget. This category increased by \$1.1 million, or 6.8%, compared to FY2025.

Personal Services rose to \$5.8 million, accounting for 20.84% of the total budget, with an increase of \$420,901 or 7.81%. Fringe Benefits also grew to \$2.9 million, making up 10.4% of the budget, which is a \$325,661 or 12.65% increase from the prior year.

Equipment and Capital Outlay saw a significant increase to \$2.1 million, representing 7.44% of the total budget. This category increased by \$723,753, or 53.56%, the largest percentage increase among the major expense types. Interfund Transfers reappeared in the budget at \$515,000, accounting for 1.85% of the total, after being zero in the previous year.

Debt Principal and Debt Interest remain at zero, consistent with the prior year. Overall, the budget shows growth across all major expense categories, with the most notable increases in Equipment and Capital Outlay and the reintroduction of Interfund Transfers.

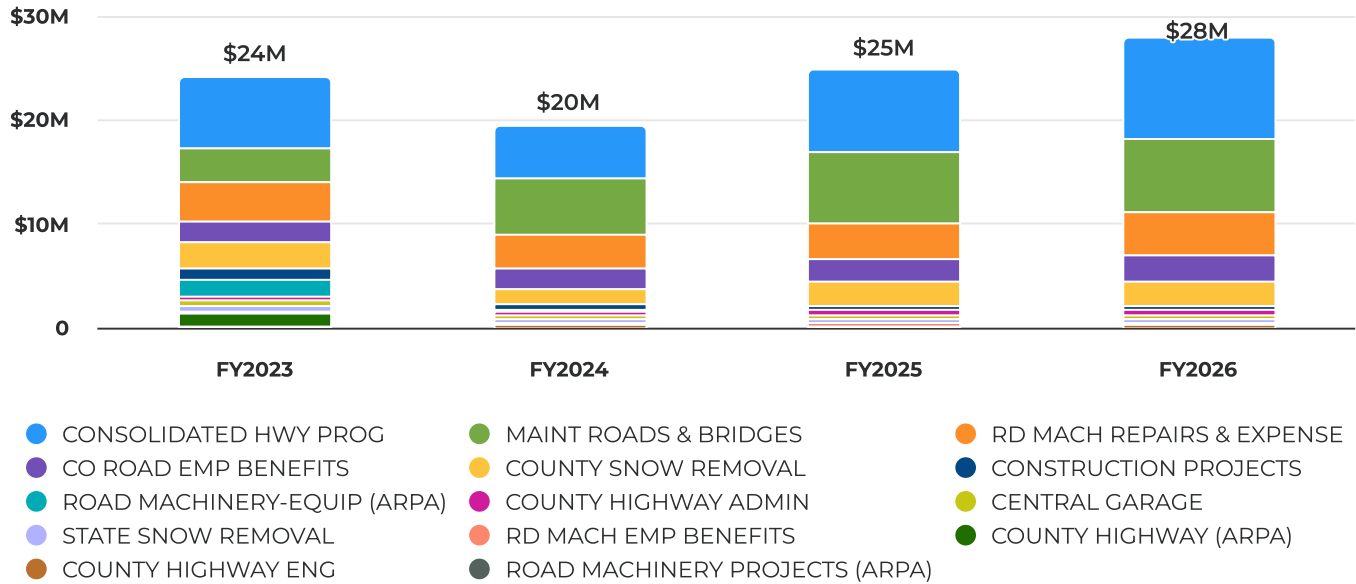


Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PERSONAL SERVICES	\$5,392,033	\$5,976,381	\$5,812,934	\$5,812,934	\$420,901
COUNTY HIGHWAY ADMIN	\$390,344	\$374,812	\$374,812	\$374,812	-\$15,532
COUNTY HIGHWAY ENG	\$145,365	\$133,819	\$133,819	\$133,819	-\$11,546
MAINT ROADS & BRIDGES	\$4,182,787	\$4,706,026	\$4,602,377	\$4,602,377	\$419,590
RD MACH REPAIRS & EXPENSE	\$673,537	\$761,724	\$701,926	\$701,926	\$28,389
EQUIPMENT AND CAPITAL OUTLAY	\$1,351,315	\$3,733,332	\$1,521,219	\$2,075,068	\$723,753
RD MACH REPAIRS & EXPENSE	\$1,351,315	\$3,733,332	\$1,521,219	\$2,075,068	\$723,753
CONTRACTUAL EXPENSE	\$15,527,167	\$17,297,260	\$16,583,260	\$16,583,260	\$1,056,093
CENTRAL GARAGE	\$414,100	\$419,900	\$419,900	\$419,900	\$5,800
COUNTY HIGHWAY ADMIN	\$42,400	\$46,800	\$46,800	\$46,800	\$4,400
COUNTY HIGHWAY ENG	\$31,500	\$56,500	\$56,500	\$56,500	\$25,000
MAINT ROADS & BRIDGES	\$2,583,467	\$2,343,000	\$2,343,000	\$2,343,000	-\$240,467
CONSTRUCTION PROJECTS	\$475,000	\$500,000	\$500,000	\$500,000	\$25,000
CONSOLIDATED HWY PROG	\$8,005,000	\$9,582,260	\$9,232,260	\$9,232,260	\$1,227,260
RD MACH REPAIRS & EXPENSE	\$1,460,700	\$1,823,800	\$1,459,800	\$1,459,800	-\$900
COUNTY SNOW REMOVAL	\$2,200,000	\$2,205,000	\$2,205,000	\$2,205,000	\$5,000
STATE SNOW REMOVAL	\$315,000	\$320,000	\$320,000	\$320,000	\$5,000
FRINGE BENEFITS	\$2,574,815	\$2,830,341	\$2,900,476	\$2,900,476	\$325,661
RD MACH EMP BENEFITS	\$326,618	\$359,342	\$314,433	\$314,433	-\$12,185
CO ROAD EMP BENEFITS	\$2,248,197	\$2,470,999	\$2,586,043	\$2,586,043	\$337,846
INTERFUND TRANSFERS	-	-	\$350,000	\$515,000	\$515,000
CONSOLIDATED HWY PROG	-	-	\$350,000	\$515,000	\$515,000
Total Expenditures	\$24,845,330	\$29,837,314	\$27,167,889	\$27,886,738	\$3,041,408

Expenditures by Department

Historical Expenditures by Department



Expenditures by Department

Category	ERP Code	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Dept Request vs Tentative
CENTRAL GARAGE		\$414,100	\$414,100	\$419,900	\$419,900	-
MECHANIC CONTRACT ROAD MACH FN	A164010-547130	\$57,200	\$57,200	\$58,900	\$58,900	-
CAR WASH EXPENSE	A164010-547160	\$3,800	\$3,800	\$3,800	\$3,800	-
TIRES & BATTERIES	A164010-548150	\$32,000	\$32,000	\$36,000	\$36,000	-
REPAIR PARTS	A164010-548200	\$65,050	\$65,050	\$67,700	\$67,700	-
GASOLINE	A164010-548210	\$255,050	\$255,050	\$252,000	\$252,000	-
OUTSIDE MAINTENANCE & REPAIRS	A164010-548450	\$1,000	\$1,000	\$1,500	\$1,500	-
COUNTY HIGHWAY ADMIN		\$422,545	\$432,744	\$421,612	\$421,612	-
PERSONAL SERVICES FULL TIME	D501050-511000	\$377,045	\$386,244	\$369,302	\$369,302	-
OVERTIME	D501050-514000	\$200	\$100	-	-	-
SUPPLEMENTAL PAY	D501050-516000	\$8,000	\$4,000	\$5,510	\$5,510	-
MISC EXP NYS AUTO USE TAX	D501050-540201	\$9,100	\$9,100	\$9,100	\$9,100	-
STATE FEES	D501050-540280	\$1,200	\$1,200	\$1,200	\$1,200	-
TRAVEL EXPENSE (MILEAGE)	D501050-541000	\$3,500	\$3,500	\$4,000	\$4,000	-
TRAINING & STAFF DEVELOPMENT	D501050-541030	\$5,000	\$10,000	\$12,000	\$12,000	-
ADVERTISING EXPENSE	D501050-541300	\$1,300	\$1,300	\$1,000	\$1,000	-

Category	ERP Code	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Dept Request vs Tentative
COMPUTER SUPPLIES	D501050-542980	\$1,400	\$1,700	\$1,700	\$1,700	-
EXAMINATIONS	D501050-545070	\$5,000	\$5,000	\$5,000	\$5,000	-
PHOTOCOPY USAGE/LEASE	D501050-548900	\$4,000	\$4,200	\$6,200	\$6,200	-
CENTRAL POSTAGE EXPENSE	D501050-549000	\$300	\$300	\$300	\$300	-
CENTRAL PRINT & SUPPLY EXPENSE	D501050-549100	\$1,500	\$1,600	\$2,000	\$2,000	-
OFFICE SUPPLIES & EXPENSE	D501050-549110	\$2,500	\$2,000	\$1,800	\$1,800	-
CENTRAL TELEPHONE EXPENSE	D501050-549200	\$2,500	\$2,500	\$2,500	\$2,500	-
COUNTY HIGHWAY ENG		\$168,096	\$176,865	\$190,319	\$190,319	-
PERSONAL SERVICES FULL TIME	D502050-511000	\$140,196	\$144,165	\$133,619	\$133,619	-
OVERTIME	D502050-514000	\$400	\$200	\$200	\$200	-
SUPPLEMENTAL PAY	D502050-516000	-	\$1,000	-	-	-
COMPUTER SOFTWARE	D502050-540102	\$18,000	\$22,000	\$38,000	\$38,000	-
BRIDGE INSPECTION CONSULTANT	D502050-542290	-	-	\$5,000	\$5,000	-
ENGINEERING SUPPLIES	D502050-542912	\$3,000	\$3,000	\$3,000	\$3,000	-
LASER LEVELS	D502050-542975	\$5,000	\$5,000	\$5,000	\$5,000	-
HIGHWAY MAP UPDATE	D502050-542977	-	-	\$4,500	\$4,500	-
GAS & ELECTRIC EXPENSE	D502050-544000	\$1,500	\$1,500	\$1,000	\$1,000	-
MAINT ROADS & BRIDGES		\$6,412,606	\$6,766,254	\$7,049,026	\$6,945,377	-\$103,649
PERSONAL SERVICES FULL TIME	D511050-511000	\$3,927,886	\$3,947,067	\$4,455,218	\$4,353,904	-\$101,314
OVERTIME	D511050-514000	\$149,720	\$130,000	\$140,808	\$138,473	-\$2,335
SUPPLEMENTAL PAY	D511050-516000	\$59,000	\$105,720	\$110,000	\$110,000	-
EQUIPMENT RENTAL CO OWNED	D511050-540570	\$163,000	\$163,000	\$163,000	\$163,000	-
REMOTE WEATHER MONITOR	D511050-542976	\$3,500	\$45,467	-	-	-
BRIDGE MATERIALS	D511050-546001	\$70,000	\$70,000	\$70,000	\$70,000	-
GUIDE RAIL	D511050-546002	\$150,000	\$80,000	\$125,000	\$125,000	-
ASPHALT TAR & STONE	D511050-546003	\$55,000	\$45,000	\$50,000	\$50,000	-
STOCKPILE PATCHING MATERIAL	D511050-546004	\$4,000	\$4,000	\$4,000	\$4,000	-
SIGN BLANKS/POST MATERIAL	D511050-546005	\$100,000	\$120,000	\$90,000	\$90,000	-
TRAFFIC PAINT & MATERIAL	D511050-546006	\$310,000	\$310,000	\$310,000	\$310,000	-

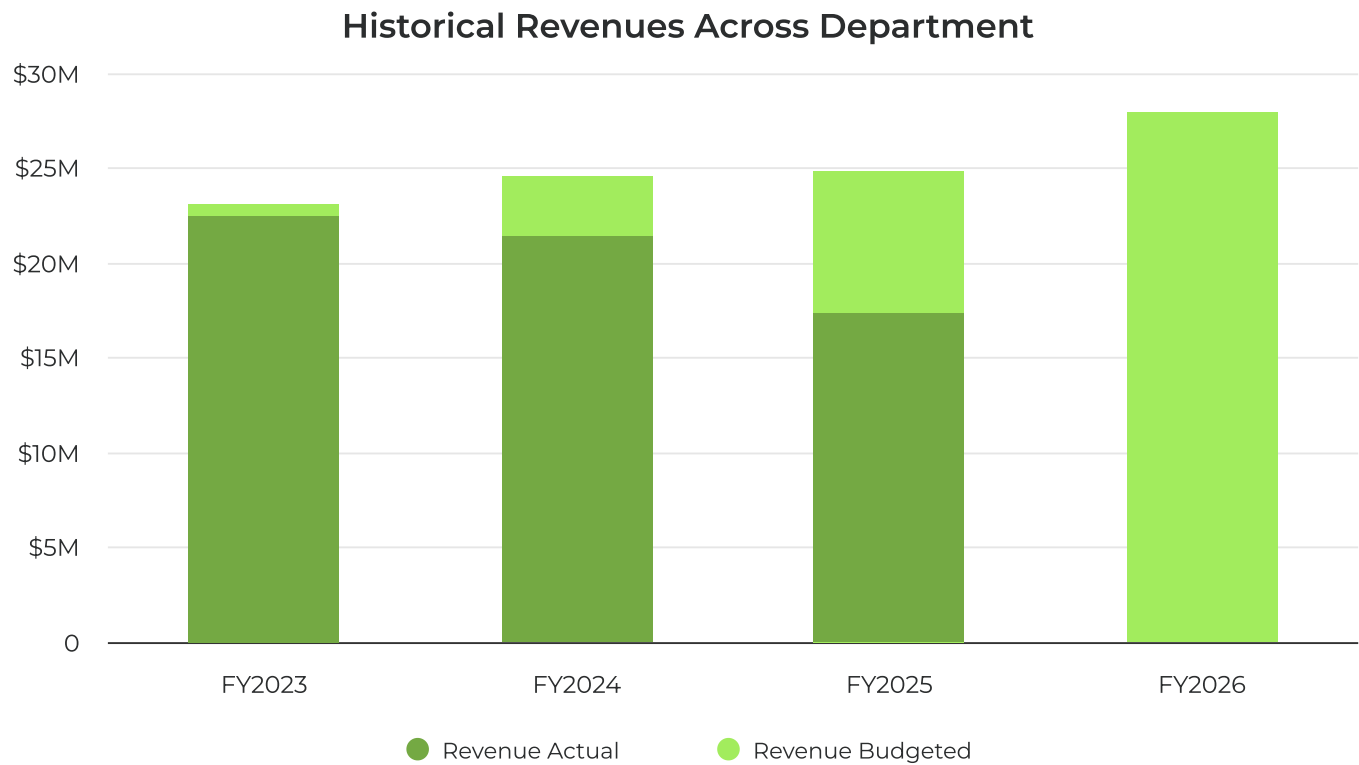
Category	ERP Code	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Dept Request vs Tentative
MISCELLANEOUS MATERIALS	D511050-546007	\$65,000	\$65,000	\$75,000	\$75,000	-
CULVERT PIPE	D511050-546008	\$140,000	\$150,000	\$175,000	\$175,000	-
SHOTCRETE VARIOUS BRIDGES	D511050-546012	\$75,000	\$75,000	\$75,000	\$75,000	-
CONTRACT SURFACE TREATMENT	D511050-547300	\$1,000,000	\$1,300,000	\$1,000,000	\$1,000,000	-
CONTRACT CRACK SEALING	D511050-547310	\$125,000	\$150,000	\$200,000	\$200,000	-
EQUIPMENT RENTAL SCREEN	D511050-547320	\$8,000	\$6,000	\$6,000	\$6,000	-
TSF TO CAPITAL PROJECTS FUND	D511050-594105	\$7,500	-	-	-	-
CONSTRUCTION PROJECTS		\$475,000	\$475,000	\$500,000	\$500,000	-
MISCELLANEOUS MATERIALS	D511250-546007	\$225,000	\$225,000	\$250,000	\$250,000	-
ASPHALT PAVING	D511250-547340	\$250,000	\$250,000	\$250,000	\$250,000	-
CONSOLIDATED HWY PROG		\$7,600,000	\$8,005,000	\$9,582,260	\$9,582,260	-
E LAKE RD CULVERTS	D511350-545115	\$1,525,000	-	\$1,242,560	\$1,242,560	-
CULVERT #28 DERUYTER	D511350-545116	\$150,000	-	-	-	-
STO136 VALLEY MILLS RD	D511350-545117	\$150,000	-	-	-	-
DER643 CRUMB HILL RD	D511350-545118	\$125,000	-	-	-	-
STO139 VALLEY MILLS RD	D511350-545119	\$150,000	-	-	-	-
LEB565 SUPERSTRUCTURE	D511350-545121	\$350,000	-	-	-	-
LEB 562 MIDDLEPORT ROAD	D511350-545122	-	\$1,250,000	\$1,364,700	\$1,364,700	-
DUGWAY CULVERT REHAB	D511350-545123	-	\$300,000	-	-	-
DER674 CARPENTER RD	D511350-545124	-	\$300,000	-	-	-
MAD405 CENTER ROAD	D511350-545125	-	\$125,000	-	-	-
CROSS CULVERT #16	D511350-545126	-	\$100,000	-	-	-
HAM510 POOLVILLE ROAD	D511350-545127	-	\$350,000	\$600,000	\$600,000	-
CROSS CULVERT #17	D511350-545128	-	\$70,000	-	-	-
LEBANON ROAD CULVERTS	D511350-545129	-	\$100,000	-	-	-
OXBOW RD DRAINAGE IMPROVEMENTS	D511350-545130	-	\$60,000	-	-	-
HARDSCRABBLE RD CULVERT #3	D511350-545132	-	-	\$175,000	\$175,000	-
CLOCKVILLE RD LIN-170	D511350-545133	-	-	\$350,000	-	-\$350,000
INGALLS CORNERS RD LIN-182	D511350-545134	-	-	\$350,000	\$350,000	-

Category	ERP Code	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Dept Request vs Tentative
UPHAM RD CULVERT #13	D511350-545135	-	-	\$200,000	\$200,000	-
BEAVER CRK SUPRSTRUCT BRO-465	D511350-545136	-	-	\$350,000	\$350,000	-
GUIDE RAIL	D511350-546002	-	\$250,000	\$250,000	\$250,000	-
CONTRACT PAVING	D511350-547330	\$3,075,000	\$3,000,000	\$3,000,000	\$3,000,000	-
IN-PLACE RECYCLING	D511350-547350	\$2,075,000	\$2,100,000	\$1,700,000	\$1,700,000	-
TSF TO ROAD MACHINERY	D511350-593991	-	-	-	\$350,000	\$350,000
RD MACH REPAIRS & EXPENSE		\$3,936,627	\$3,485,552	\$6,318,856	\$3,682,945	-\$2,635,911
PERSONAL SERVICES FULL TIME	DM513050-511000	\$703,218	\$641,197	\$752,361	\$692,561	-\$59,800
OVERTIME	DM513050-514000	\$525	\$500	\$598	\$600	\$2
SUPPLEMENTAL PAY	DM513050-516000	-	\$31,840	\$8,765	\$8,765	-
SEWER VAC TRUCK	DM513050-522018	-	-	\$590,000	-	-\$590,000
VEHICLE LEASE EXPENSE	DM513050-522500	\$358,784	\$331,315	\$350,000	\$372,219	\$22,219
10 WHEEL DUMP TRUCK	DM513050-529050	\$728,000	\$780,000	\$827,000	\$827,000	-
ROOF EXPENSE	DM513050-529061	\$279,500	-	-	-	-
HIGHWAY GARAGE RENO- WAMPSVILLE	DM513050-529063	-	-	\$379,332	-	-\$379,332
SIGN TRUCK	DM513050-529065	-	-	\$165,000	-	-\$165,000
HYDRAULIC LOADER	DM513050-529090	\$39,000	\$80,000	\$93,000	\$93,000	-
SKID STEER LOADER	DM513050-529092	-	\$18,000	\$34,000	\$34,000	-
TRACTOR W/BROOM	DM513050-529102	-	\$102,000	-	-	-
TRUCK MOUNT ANTI-ICE SYSTEM	DM513050-529107	-	-	\$60,000	\$60,000	-
ROAD SAW	DM513050-529117	-	-	\$93,000	-	-\$93,000
ROADSIDE TRACTOR & MOWER	DM513050-529175	-	-	\$130,000	\$130,000	-
POWER SAWS	DM513050-529590	\$5,000	\$5,000	\$5,000	\$5,000	-
STEEL TRACK EXCAVATOR	DM513050-529606	-	-	\$272,000	-	-\$272,000
ROAD BROOMS	DM513050-529626	-	\$35,000	-	-	-
BULLDOZER	DM513050-529640	-	-	\$168,000	-	-\$168,000
PAVING UTILITY TRAILER	DM513050-529672	\$36,000	-	\$30,000	-	-\$30,000
HYDRAULIC EXCAVATOR	DM513050-529680	-	-	\$205,000	-	-\$205,000

Category	ERP Code	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Dept Request vs Tentative
OTR TRACTOR & TRAILER	DM513050-529687	\$295,000	-	\$315,000	-	-\$315,000
TOWABLE AIR COMPRESSOR	DM513050-529688	\$35,000	-	-	-	-
HD TRUCK LIFT ACCESSORIES	DM513050-529689	\$27,500	-	\$17,000	-	-\$17,000
HWY SALT STORAGE WAMPSVILLE	DM513050-540043	-	-	\$220,000	-	-\$220,000
HWY SIDING/GUTTERS WAMP SHOP	DM513050-540044	-	-	\$130,000	-	-\$130,000
COMPUTER SOFTWARE	DM513050-540102	\$12,000	\$54,000	\$40,000	\$40,000	-
AC RECOVERY UNIT	DM513050-540265	-	\$10,000	-	-	-
BRINE TANK	DM513050-540274	-	-	\$14,000	-	-\$14,000
PROTECTIVE GARMENTS/EQUIPMENT	DM513050-540580	\$15,000	\$15,000	\$15,000	\$15,000	-
MOBILE RADIOS	DM513050-540775	-	-	\$20,000	\$20,000	-
RADIO MAINTENANCE & PARTS	DM513050-541940	\$1,500	\$3,000	\$500	\$500	-
CLEANING SUPPLIES	DM513050-542940	\$5,000	\$2,500	\$2,000	\$2,000	-
MEDICAL SUPPLIES	DM513050-545090	\$800	\$1,000	\$1,000	\$1,000	-
LAB TESTNG OIL/WATER SEPARATOR	DM513050-546010	\$2,400	\$2,400	\$3,500	\$3,500	-
STEEL FOR SANDERS	DM513050-546011	\$25,000	\$25,000	\$25,000	\$25,000	-
PICKUP SANDER UNIT	DM513050-546016	\$7,400	-	-	-	-
TREE CHIPPER ACCESSORY	DM513050-546021	\$8,500	-	-	-	-
LIFTING CHAINS & STRAPS	DM513050-546022	\$5,000	-	-	-	-
CAR WASH & TOLLS	DM513050-547160	\$500	\$800	\$800	\$800	-
OILS & GREASE	DM513050-548050	\$40,000	\$45,000	\$50,000	\$50,000	-
TIRES & BATTERIES	DM513050-548150	\$65,000	\$70,000	\$75,000	\$75,000	-
REPAIR PARTS	DM513050-548200	\$315,000	\$315,000	\$325,000	\$325,000	-
GASOLINE	DM513050-548210	\$390,000	\$390,000	\$380,000	\$380,000	-
FUEL OIL (DIESEL)	DM513050-548220	\$450,000	\$440,000	\$450,000	\$450,000	-
PAINTING OF EQUIPMENT	DM513050-548250	\$12,000	\$12,000	\$10,000	\$10,000	-
WELDING SUPPLIES	DM513050-548300	\$10,000	\$10,000	\$8,000	\$8,000	-
TOOLS & REPAIRS TO TOOLS	DM513050-548350	\$10,000	\$10,000	\$10,000	\$10,000	-
OUTSIDE MAINTENANCE & REPAIRS	DM513050-548450	\$6,000	\$6,000	\$4,000	\$4,000	-

Category	ERP Code	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Dept Request vs Tentative
SAFETY INSPECTIONS/REQUIREMENT	DM513050- 548480	\$7,000	\$7,000	\$5,000	\$5,000	-
DISPOSAL OF HAZARDOUS MATERIAL	DM513050- 548510	\$30,000	\$30,000	\$20,000	\$20,000	-
TELEPHONE/CELLULAR EXP	DM513050- 549210	\$11,000	\$12,000	\$15,000	\$15,000	-
RD MACH EMP BENEFITS		\$291,804	\$326,618	\$359,342	\$314,433	-\$44,909
STATE RETIREMENT EXPENSE	DM513150- 581100	\$91,850	\$108,474	\$106,403	\$108,933	\$2,530
SOCIAL SECURITY EXPENSE	DM513150- 582100	\$53,836	\$51,526	\$57,557	\$52,982	-\$4,575
WORKERS COMPENSATION EXPENSE	DM513150- 583100	\$24,488	\$20,748	\$18,002	\$13,457	-\$4,545
DISABILITY EXPENSE	DM513150- 585100	\$1,030	\$870	\$495	\$450	-\$45
EMPLOYEE HEALTH INSURANCE	DM513150- 586100	\$120,600	\$145,000	\$176,885	\$138,611	-\$38,274
COUNTY SNOW REMOVAL		\$2,400,000	\$2,200,000	\$2,205,000	\$2,205,000	-
EQUIPMENT RENTAL CO OWNED	D514250- 540570	\$100,000	\$100,000	\$100,000	\$100,000	-
SAND & SALT	D514250- 546009	\$775,000	\$665,000	\$680,000	\$680,000	-
STONE DUST	D514250- 546020	\$150,000	\$60,000	\$75,000	\$75,000	-
EQUIPMENT RENTAL TOWNS	D514250- 547370	\$1,375,000	\$1,375,000	\$1,350,000	\$1,350,000	-
STATE SNOW REMOVAL		\$280,000	\$315,000	\$320,000	\$320,000	-
EQUIPMENT RENTAL CO OWNED	D514450- 540570	\$110,000	\$110,000	\$110,000	\$110,000	-
SAND & SALT	D514450- 546009	\$85,000	\$95,000	\$95,000	\$95,000	-
EQUIPMENT RENTAL TOWNS	D514450- 547370	\$85,000	\$110,000	\$115,000	\$115,000	-
CO ROAD EMP BENEFITS		\$2,128,102	\$2,248,197	\$2,470,999	\$2,586,043	\$115,044
STATE RETIREMENT EXPENSE	D519950- 581100	\$558,500	\$673,371	\$765,006	\$857,717	\$92,711
SOCIAL SECURITY EXPENSE	D519950- 582100	\$356,677	\$360,965	\$379,290	\$371,539	-\$7,751
WORKERS COMPENSATION EXPENSE	D519950- 583100	\$260,917	\$263,113	\$277,465	\$314,366	\$36,901
DISABILITY EXPENSE	D519950- 585100	\$6,408	\$5,748	\$3,645	\$3,401	-\$244
EMPLOYEE HEALTH INSURANCE	D519950- 586100	\$945,600	\$945,000	\$1,045,593	\$1,039,020	-\$6,573
Total Expenditures		\$24,528,880	\$24,845,330	\$29,837,314	\$27,167,889	-\$2,669,425

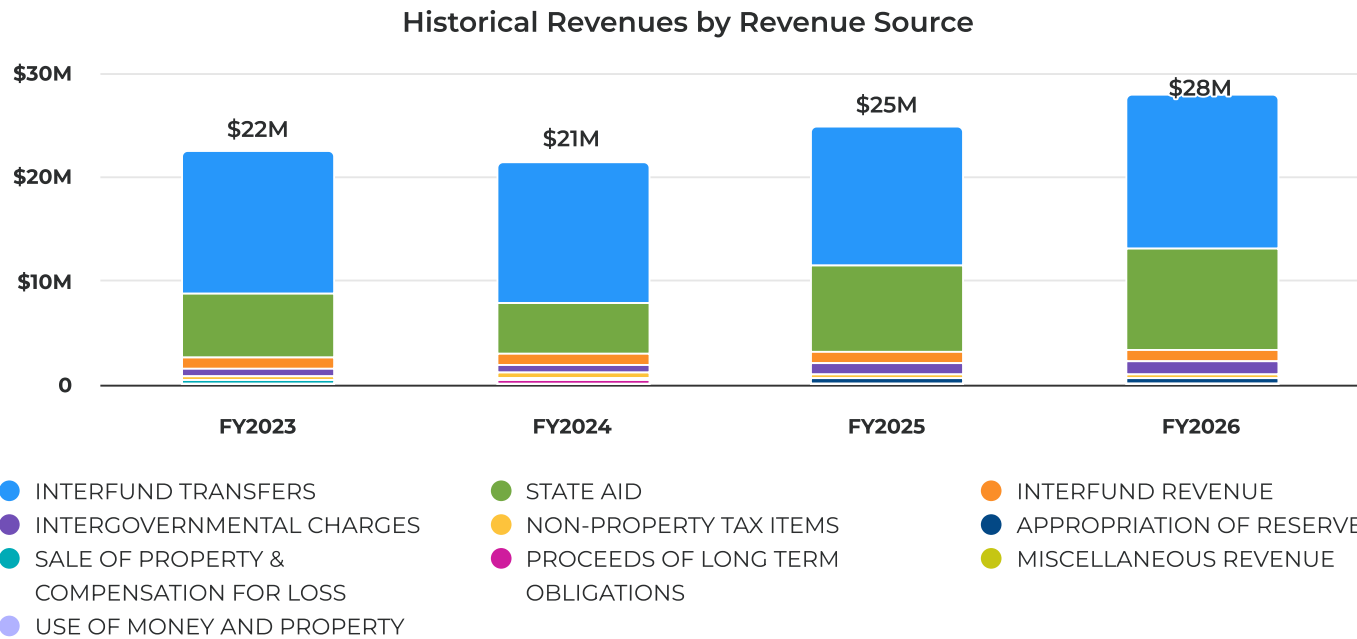
Revenue Summary



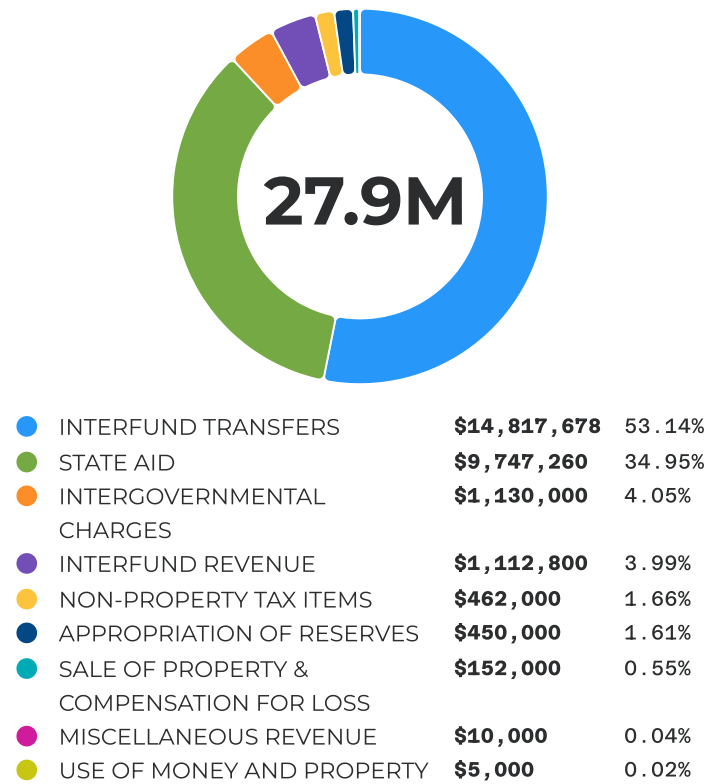
The County Highway's revenue budget for FY2026 is set at \$27.9 million, representing a 12.24% increase from the FY2025 budget of \$24.8 million. This marks a notable growth following the modest 1.29% increase from the prior period to FY2025.

As of 11/20/2025, actual revenue was \$17.3 million, which amounted to 69.75% of the budgeted revenue. The FY2026 budget anticipates a significant rise in revenue compared to both the FY2025 budget and actual figures, due to anticipated increases in state aid and fund transfers from sales tax revenues.

Revenues by Revenue Source



FY26 Revenues by Revenue Source



Revenues by Revenue Source

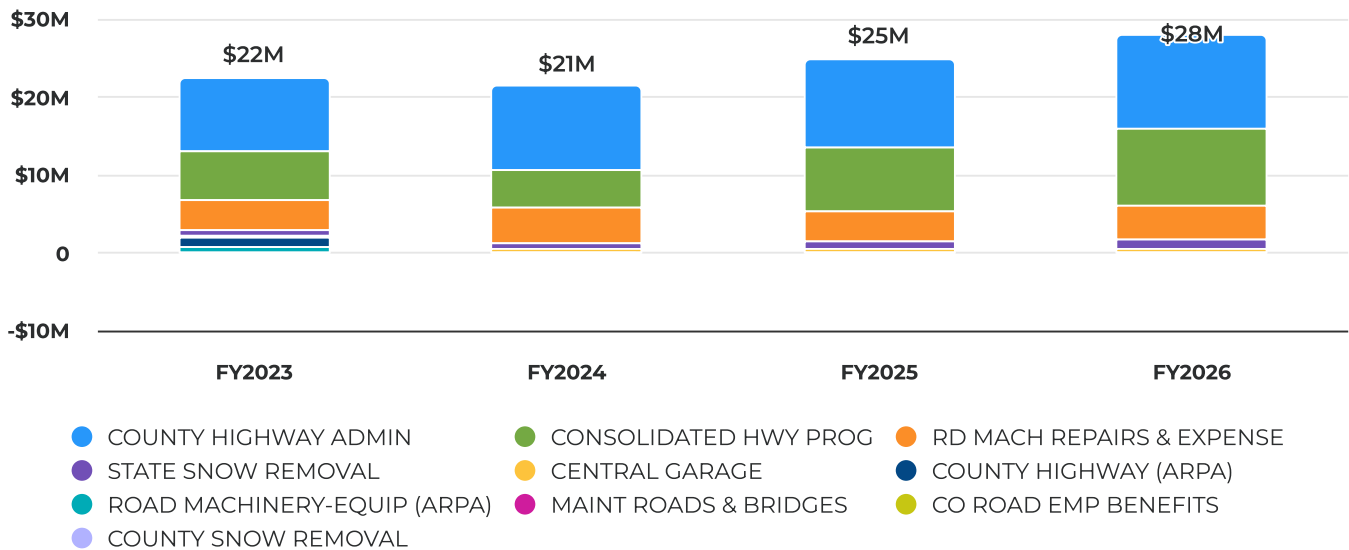
Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
NON-PROPERTY TAX ITEMS	\$450,000	\$462,000	\$462,000	\$462,000	\$12,000

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
LOCAL VEHICLE USE TAX	\$450,000	\$462,000	\$462,000	\$462,000	\$12,000
INTERGOVERNMENTAL CHARGES	\$1,120,000	\$1,130,000	\$1,130,000	\$1,130,000	\$10,000
STATE SNOW REMOVAL	\$1,120,000	\$1,120,000	\$1,120,000	\$1,120,000	-
REIMBURSEMENT OTHER GOVTS	-	\$10,000	\$10,000	\$10,000	\$10,000
USE OF MONEY AND PROPERTY	-	\$5,000	\$5,000	\$5,000	\$5,000
RENTAL OF EQUIPMENT	-	\$5,000	\$5,000	\$5,000	-
SALE OF PROPERTY & COMPENSATION FOR LOSS	\$151,500	\$152,000	\$152,000	\$152,000	\$500
MINOR SALES - OTHER	-	\$2,000	\$2,000	\$2,000	\$2,000
SALE OF EQUIPMENT	\$150,000	\$150,000	\$150,000	\$150,000	-
INSURANCE RECOVERIES	\$1,500	-	-	-	-\$1,500
MISCELLANEOUS REVENUE	\$20,000	\$10,000	\$10,000	\$10,000	-\$10,000
PCARD REBATES	\$20,000	\$10,000	\$10,000	\$10,000	-\$10,000
INTERFUND REVENUE	\$1,082,100	\$1,112,800	\$1,112,800	\$1,112,800	\$30,700
IR CEN GAR/SHARED SERVICES	\$414,100	\$419,900	\$419,900	\$419,900	\$5,800
IR RD MACH/EQUIP RENT RD MAIN	\$163,000	\$163,000	\$163,000	\$163,000	-
IR RD MACH/EQUIP RENT CNTY SNOW	\$100,000	\$100,000	\$100,000	\$100,000	-
IR RD MACH/EQUIP RENTL ST SNOW	\$110,000	\$110,000	\$110,000	\$110,000	-
IR RD MACH/CENTRAL GARAGE	\$50,000	\$58,900	\$58,900	\$58,900	\$8,900
IR HEALTH INS OPT OUT	-	\$10,000	\$10,000	\$10,000	\$10,000
IR RD MACH FUEL/DEPT REIMB	\$245,000	\$250,000	\$250,000	\$250,000	\$5,000
IR RD MACH OTHER/DEPT REIMB	-	\$1,000	\$1,000	\$1,000	\$1,000
STATE AID	\$8,223,275	\$9,582,260	\$9,582,260	\$9,747,260	\$1,523,985
SA CONSOLIDATED HIGHWAY AID	\$5,999,201	\$7,368,639	\$7,368,639	\$7,533,639	\$1,534,438
SA NY PAVE	\$952,247	\$945,975	\$945,975	\$945,975	-\$6,272
SA EXTREME WINTER RECOVERY	\$636,996	\$636,996	\$636,996	\$636,996	-
SA PAVE OUR POTHOLES	\$634,831	\$630,650	\$630,650	\$630,650	-\$4,181
INTERFUND TRANSFERS	\$13,383,455	\$13,385,785	\$14,263,829	\$14,817,678	\$1,434,223
CONTRIBUTION FR GENERAL FUND	\$13,383,455	\$13,385,785	\$13,913,829	\$14,302,678	\$919,223
TSF FROM COUNTY RD MID-YEAR	-	-	\$350,000	\$515,000	\$515,000
APPROPRIATION OF RESERVES	\$415,000	\$450,000	\$450,000	\$450,000	\$35,000
APPROP OF RETIREMENT RSV	\$25,000	\$25,000	\$25,000	\$25,000	-
APPROP OF CAPITAL EQUIP RSV	\$390,000	\$425,000	\$425,000	\$425,000	\$35,000

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
Total Revenues	\$24,845,330	\$26,289,845	\$27,167,889	\$27,886,738	\$3,041,408

Revenues by Department

Historical Revenues by Department



Revenues by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
CENTRAL GARAGE		\$414,100	\$419,900	\$419,900	\$419,900	\$5,800
IR CEN GAR/SHARED SERVICES	A164010-428058	\$414,100	\$419,900	\$419,900	\$419,900	\$5,800
COUNTY HIGHWAY ADMIN		\$11,250,785	\$11,255,785	\$12,008,351	\$12,008,351	\$757,566
LOCAL VEHICLE USE TAX	D501050-411360	\$450,000	\$462,000	\$462,000	\$462,000	\$12,000
PCARD REBATES	D501050-427730	\$15,000	\$8,000	\$8,000	\$8,000	-\$7,000
CONTRIBUTION FR GENERAL FUND	D501050-450312	\$10,785,785	\$10,785,785	\$11,538,351	\$11,538,351	\$752,566
MAINT ROADS & BRIDGES		-	\$10,000	\$10,000	\$10,000	\$10,000
IR HEALTH INS OPT OUT	D511050-428103	-	\$10,000	\$10,000	\$10,000	\$10,000
CONSOLIDATED HWY PROG		\$8,223,275	\$9,582,260	\$9,582,260	\$9,747,260	\$1,523,985
SA CONSOLIDATED HIGHWAY AID	D511350-435010	\$5,999,201	\$7,368,639	\$7,368,639	\$7,533,639	\$1,534,438
SA NY PAVE	D511350-435011	\$952,247	\$945,975	\$945,975	\$945,975	-\$6,272
SA EXTREME WINTER RECOVERY	D511350-435012	\$636,996	\$636,996	\$636,996	\$636,996	-
SA PAVE OUR POTHOLES	D511350-435013	\$634,831	\$630,650	\$630,650	\$630,650	-\$4,181

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
RD MACH REPAIRS & EXPENSE		\$3,812,170	\$3,871,900	\$3,997,378	\$4,551,227	\$739,057
REIMBURSEMENT OTHER GOVTS	DM513050- 423060	-	\$5,000	\$5,000	\$5,000	\$5,000
RENTAL OF EQUIPMENT	DM513050- 424140	-	\$5,000	\$5,000	\$5,000	-
MINOR SALES - OTHER	DM513050- 426550	-	\$2,000	\$2,000	\$2,000	\$2,000
SALE OF EQUIPMENT	DM513050- 426650	\$150,000	\$150,000	\$150,000	\$150,000	-
INSURANCE RECOVERIES	DM513050- 426800	\$1,500	-	-	-	-\$1,500
PCARD REBATES	DM513050- 427730	\$5,000	\$2,000	\$2,000	\$2,000	-\$3,000
IR RD MACH/EQUIP RNTAL RD MAIN	DM513050- 428077	\$163,000	\$163,000	\$163,000	\$163,000	-
IR RD MACH/EQUIP RNTAL CO SNOW	DM513050- 428078	\$100,000	\$100,000	\$100,000	\$100,000	-
IR RD MACH/EQUIP RENTL ST SNOW	DM513050- 428079	\$110,000	\$110,000	\$110,000	\$110,000	-
IR RD MACH/CENTRAL GARAGE	DM513050- 428080	\$50,000	\$58,900	\$58,900	\$58,900	\$8,900
IR RD MACH FUEL/DEPT REIMB	DM513050- 428123	\$245,000	\$250,000	\$250,000	\$250,000	\$5,000
IR RD MACH OTHER/DEPT REIMB	DM513050- 428124	-	\$1,000	\$1,000	\$1,000	\$1,000
CONTRIBUTION FR GENERAL FUND	DM513050- 450312	\$2,597,670	\$2,600,000	\$2,375,478	\$2,764,327	\$166,657
TSF FROM COUNTY ROAD	DM513050- 450316	-	-	\$350,000	\$515,000	\$515,000
APPROP OF CAPITAL EQUIP RSV	DM513050- 488016	\$390,000	\$425,000	\$425,000	\$425,000	\$35,000
COUNTY SNOW REMOVAL		-	\$5,000	\$5,000	\$5,000	\$5,000
REIMBURSEMENT OTHER GOVTS	D514250- 423060	-	\$5,000	\$5,000	\$5,000	\$5,000
STATE SNOW REMOVAL		\$1,120,000	\$1,120,000	\$1,120,000	\$1,120,000	-
STATE SNOW REMOVAL	D514450- 423020	\$1,120,000	\$1,120,000	\$1,120,000	\$1,120,000	-
CO ROAD EMP BENEFITS		\$25,000	\$25,000	\$25,000	\$25,000	-
APPROP OF RETIREMENT RSV	D519950- 488015	\$25,000	\$25,000	\$25,000	\$25,000	-
Total Revenues		\$24,845,330	\$26,289,845	\$27,167,889	\$27,886,738	\$3,041,408

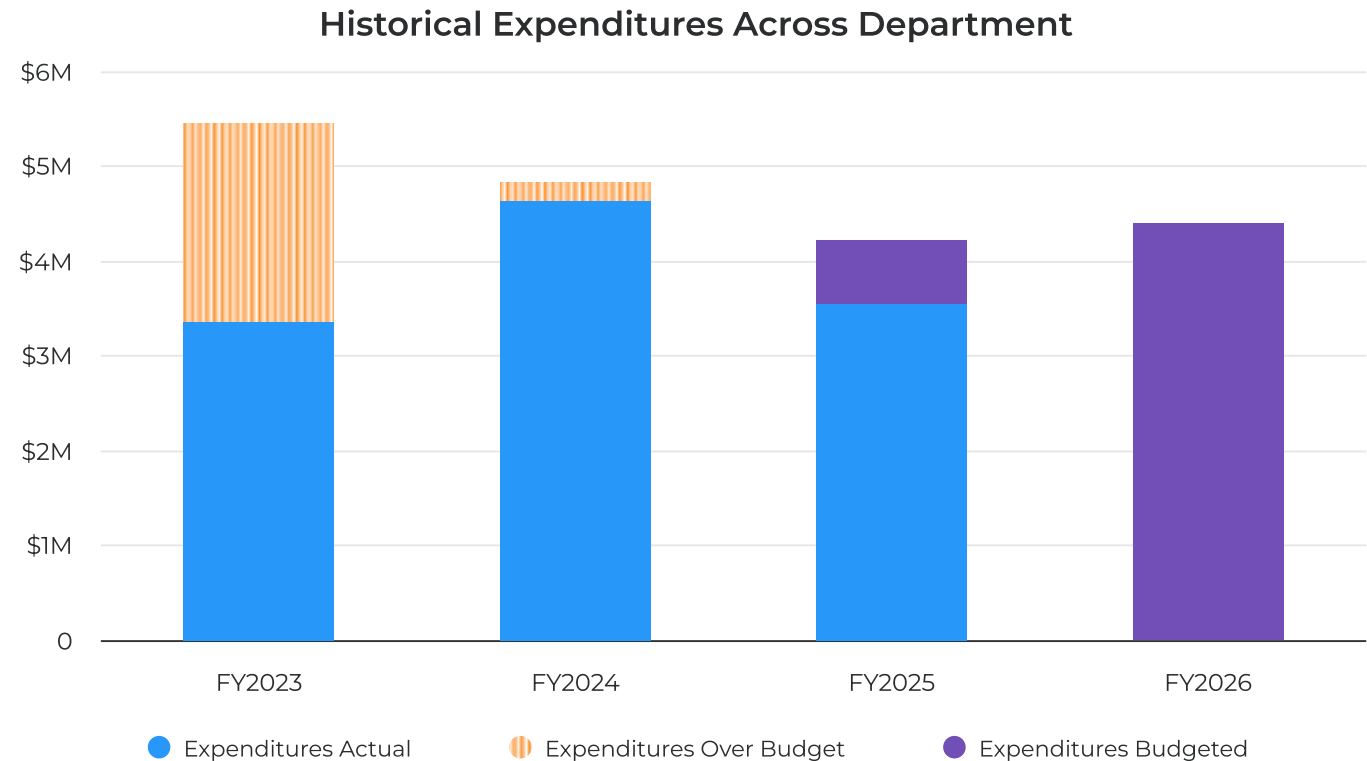
County Facilities

The facilities Department is responsible for the entire maintenance and janitorial services for all Madison County properties, including the County Office Building, Court House, Human Services Building, Public Health Building, Veterans Memorial Building, Law Enforcement Building, and the Public Safety Building, 911 Tower locations, County-owned parks, Solid Waste Facilities and County Highway Garage locations.

This department also takes care of several leased locations for different County departments and County ambulance stations. The Department's expenditures include water, natural gas, electricity, repairs, maintenance service contracts, facility equipment, new construction or renovations and central postage expenses for the aforementioned County buildings.

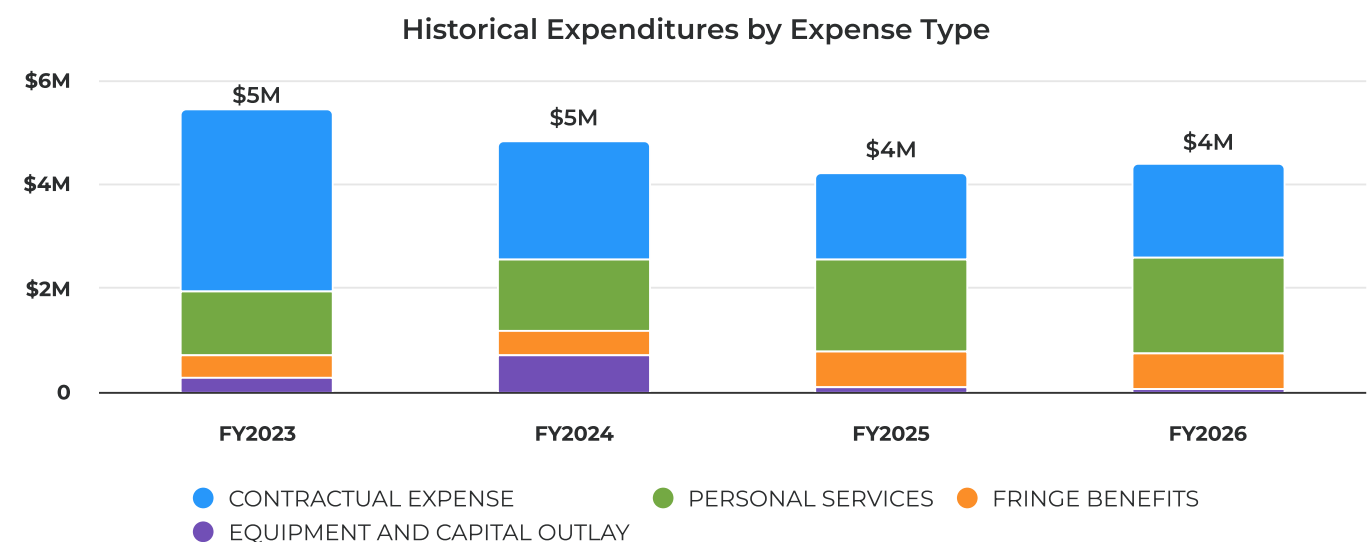
Central Services—Printing and Supply provides office supplies, including cases of paper, envelopes and basic office supplies to County departments. Printing services include all printing and preparation of mail, including printing, folding, stuffing and sealing of mail for any County department. In addition, some services are extended to County Townships and non-profit agencies. Graphic Design services are also provided for brochures, fliers, etc. Central Services also prepares and processes Madison County Tax Bills for the County, Towns, Villages and School Districts.

Expenditure Summary

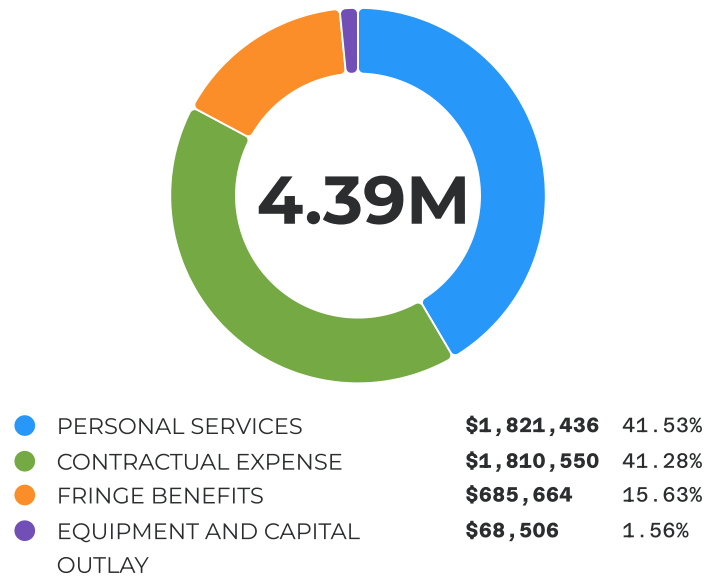


In FY2026, the County Facilities expenditure budget is set at \$4.4 million, reflecting a 3.84% increase from the FY2025 budget of \$4.2 million. This follows a notable 9.03% decrease in the FY2025 budget compared to its prior period. As of 11/20/2025 the actual expenditures were \$3.5 million, which represented 83.98% of the budgeted amount for that year. The FY2026 budget increase indicates a modest increase in budgeted expenditures for County Facilities.

Expenditures by Expense Type



FY26 Expenditures by Expense Type

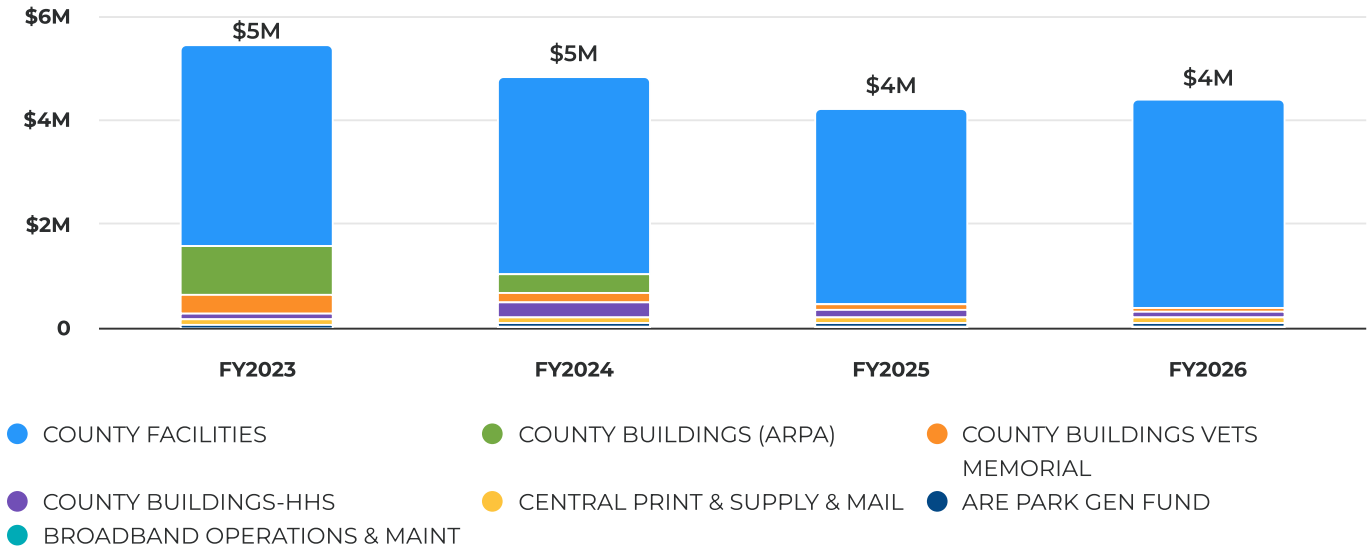


Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PERSONAL SERVICES	\$1,796,049	\$1,931,677	\$1,821,436	\$1,821,436	\$25,387
COUNTY FACILITIES	\$1,749,749	\$1,884,611	\$1,774,370	\$1,774,370	\$24,621
CENTRAL PRINT & SUPPLY & MAIL	\$46,300	\$47,066	\$47,066	\$47,066	\$766
EQUIPMENT AND CAPITAL OUTLAY	\$80,762	\$496,600	\$68,506	\$68,506	-\$12,256
COUNTY FACILITIES	\$80,762	\$496,600	\$68,506	\$68,506	-\$12,256
CONTRACTUAL EXPENSE	\$1,663,100	\$2,816,250	\$1,810,550	\$1,810,550	\$147,450
COUNTY BUILDINGS VETS MEMORIAL	\$114,500	\$99,300	\$84,300	\$84,300	-\$30,200
COUNTY FACILITIES	\$1,271,750	\$2,403,800	\$1,488,100	\$1,488,100	\$216,350
COUNTY BUILDINGS-HHS	\$129,200	\$139,500	\$94,500	\$94,500	-\$34,700
CENTRAL PRINT & SUPPLY & MAIL	\$54,650	\$82,650	\$52,650	\$52,650	-\$2,000
ARE PARK GEN FUND	\$78,000	\$81,000	\$81,000	\$81,000	\$3,000
BROADBAND OPERATIONS & MAINT	\$15,000	\$10,000	\$10,000	\$10,000	-\$5,000
FRINGE BENEFITS	\$684,158	\$729,617	\$685,664	\$685,664	\$1,506
COUNTY FACILITIES	\$663,351	\$708,668	\$663,610	\$663,610	\$259
CENTRAL PRINT & SUPPLY & MAIL	\$20,807	\$20,949	\$22,054	\$22,054	\$1,247
Total Expenditures	\$4,224,069	\$5,974,144	\$4,386,156	\$4,386,156	\$162,087

Expenditures by Department

Historical Expenditures by Department



Expenditures by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
COUNTY BUILDINGS VETS MEMORIAL		\$114,500	\$99,300	\$84,300	\$84,300	-\$30,200
MONUMENT/LANDSCAPE EXPENSE	A161910-540222	\$1,500	\$1,500	\$1,500	\$1,500	-
MISCELLANEOUS BUILDING EXPENSE	A161910-540300	\$38,000	\$15,000	\$15,000	\$15,000	-\$23,000
PUMP	A161910-540448	\$3,500	\$18,000	\$18,000	\$18,000	\$14,500
GAS & ELECTRIC EXPENSE	A161910-544000	\$6,500	\$5,800	\$5,800	\$5,800	-\$700
WATER USAGE	A161910-544001	\$1,000	\$1,000	\$1,000	\$1,000	-
MISC MAINTENANCE CONTRACTS	A161910-547800	\$11,500	\$13,000	\$13,000	\$13,000	\$1,500
CLEANING SERVICE CONTRACTS	A161910-548100	\$52,500	\$45,000	\$30,000	\$30,000	-\$22,500
COUNTY FACILITIES		\$3,765,612	\$5,493,679	\$3,994,586	\$3,994,586	\$228,974
PERSONAL SERVICES FULL TIME	A162010-511000	\$1,322,513	\$1,497,837	\$1,388,311	\$1,388,311	\$65,798
PERSONAL SERVICES PART TIME	A162010-513000	\$372,236	\$379,879	\$379,164	\$379,164	\$6,928
SUPPLEMENTAL PAY	A162010-516000	\$55,000	\$6,895	\$6,895	\$6,895	-\$48,105
VEHICLE LEASE EXPENSE	A162010-522500	\$58,262	\$60,000	\$68,506	\$68,506	\$10,244
SIDEWALKS	A162010-527033	-	\$10,000	-	-	-

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
MAINT GARAGE RENOVATION #6	A162010- 529038	-	\$291,000	-	-	-
FLOOR SCRUBBING MACHINE	A162010- 540835	-	\$3,600	-	-	-
TRAILER	A162010- 529200	-	\$13,000	-	-	-
LAWN TRACTORS	A162010- 529310	\$17,500	\$119,000	-	-	-\$17,500
GENERATOR-COUNTY OFFICE BLDG	A162010- 529355	\$5,000	-	-	-	-\$5,000
COMPUTER SOFTWARE- FACILITIES	A162010- 540102	\$3,500	\$51,000	-	-	-\$3,500
POSTAGE MACHINE LEASE	A162010- 540115	\$12,650	\$11,500	\$11,500	\$11,500	-\$1,150
FLOORING	A162010- 540156	-	\$35,000	-	-	-
SAFETY PROGRAM EXPENSE	A162010- 540160	\$4,000	\$4,000	\$4,000	\$4,000	-
RENT-BOE STORAGE	A162010- 540190	\$30,000	\$30,000	\$30,000	\$30,000	-
EMERGENCY REPAIRS	A162010- 540210	\$15,000	\$15,000	\$15,000	\$15,000	-
LAWN TRACTOR ACCESSORIES	A162010- 540246	\$2,500	\$3,500	\$3,500	\$3,500	\$1,000
MAINTENANCE EQUIPMENT	A162010- 540249	\$4,000	\$15,000	\$15,000	\$15,000	\$11,000
EXTERIOR AWNINGS RENO	A162010- 540268	-	\$30,000	-	-	-
PSB CORRIDOR RENO	A162010- 540269	-	\$340,000	-	-	-
PSB INTERCOMS	A162010- 540271	\$5,000	-	-	-	-\$5,000
CAZENOVIA PROPERTY RENOVATION	A162010- 540273	-	\$6,000	\$6,000	\$6,000	-
COB/PH BUILDING EXPENSE	A162010- 540300	\$47,000	\$53,000	\$53,000	\$53,000	\$6,000
TOWER BUILDING EXPENSE	A162010- 540308	\$33,000	\$151,000	\$151,000	\$151,000	\$118,000
HIGHWAY EATON FACILITY EXPENSE	A162010- 540339	\$15,000	\$15,000	\$15,000	\$15,000	-
HWY WAMP BLDG EXPENSE	A162010- 540341	\$15,000	\$19,000	\$19,000	\$19,000	\$4,000
PSB BUILDING EXPENSE	A162010- 540342	\$35,000	\$46,000	\$46,000	\$46,000	\$11,000
LEB BUILDING EXPENSE	A162010- 540343	\$2,000	\$30,000	\$30,000	\$30,000	\$28,000
CAC BUILDING EXPENSE	A162010- 540344	\$2,500	\$2,500	\$2,500	\$2,500	-
FIRE FACILITY BUILDING EXPENSE	A162010- 540347	\$4,000	\$6,000	\$6,000	\$6,000	\$2,000

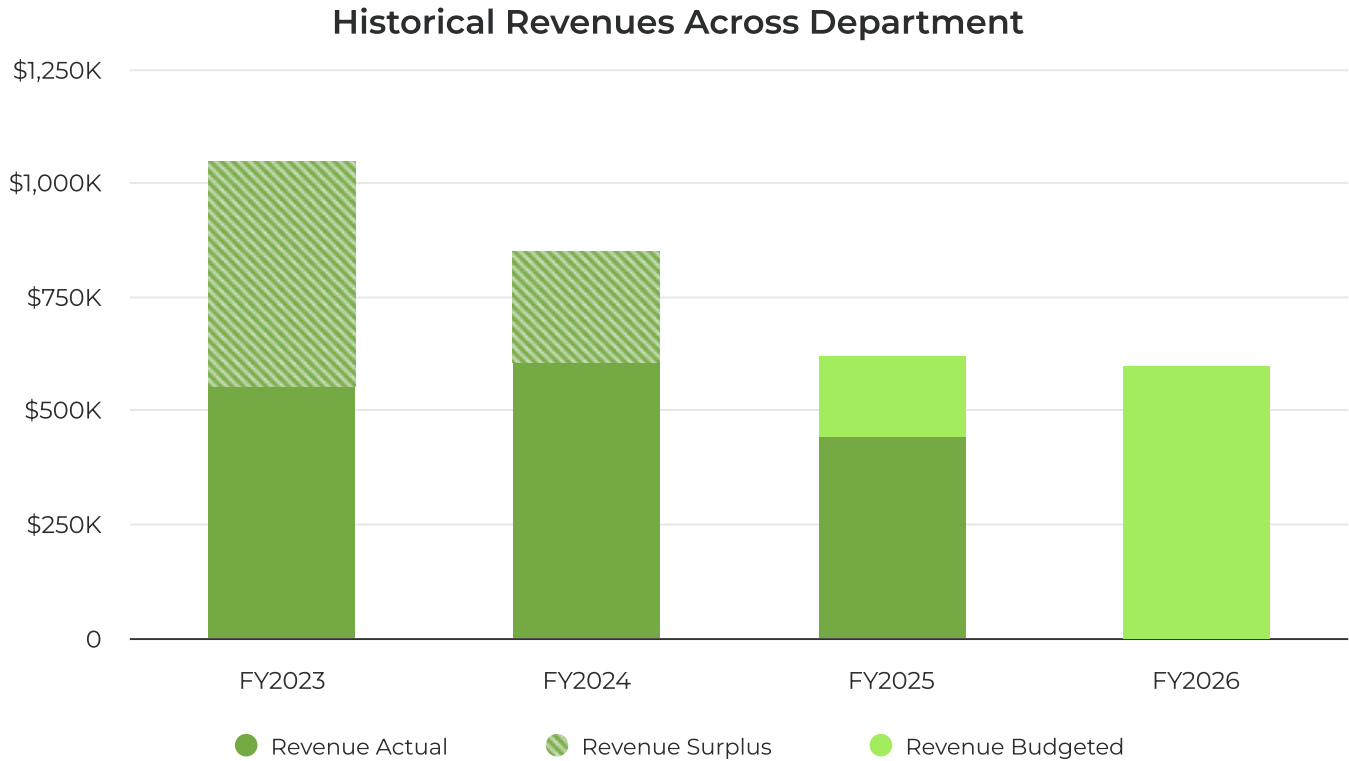
Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PATHWAYS MISC BLDG EXPENSE	A162010- 540353	\$2,500	\$2,500	\$2,500	\$2,500	-
ASSIGNED COUNSEL MISC BLDG EXP	A162010- 540354	\$2,500	\$2,500	\$2,500	\$2,500	-
COUNTY CLERK UPGRADES	A162010- 540359	-	\$250,000	-	-	-
COURTHOUSE MAINTENANCE	A162010- 540375	\$45,000	\$45,000	\$45,000	\$45,000	-
VETERANS SERVICE CENTER EXPNSE	A162010- 540421	\$2,500	\$2,000	\$2,000	\$2,000	-\$500
KEY SYSTEM	A162010- 540624	-	\$50,000	-	-	-
DERUYTER BUILDING EXPENSE	A162010- 540628	-	\$2,500	\$2,500	\$2,500	-
SECURITY DOORS-PSB	A162010- 540634	-	\$60,000	-	-	-
TRAVEL EXPENSE (MILEAGE)	A162010- 541000	\$100	\$200	\$200	\$200	\$100
TRAINING & STAFF DEVELOPMENT	A162010- 541030	\$6,000	\$6,000	\$6,000	\$6,000	-
PSB DUCT CLEANING	A162010- 542028	-	\$100,000	-	-	-
GAS & ELECTRIC EXPENSE	A162010- 544000	\$53,000	\$47,000	\$47,000	\$47,000	-\$6,000
WATER USAGE	A162010- 544001	\$5,300	\$5,500	\$5,500	\$5,500	\$200
SOLAR ARRAY ELECTRIC	A162010- 544012	\$230,000	\$225,000	\$225,000	\$225,000	-\$5,000
SHERIFF GAS & ELECTRIC	A162010- 544030	\$23,000	\$20,000	\$20,000	\$20,000	-\$3,000
SHERIFF WATER USAGE	A162010- 544031	\$12,000	\$13,000	\$13,000	\$13,000	\$1,000
HIGHWAY GAS & ELECTRIC	A162010- 544032	\$250,000	\$250,000	\$250,000	\$250,000	-
HIGHWAY WATER USAGE	A162010- 544033	\$3,500	\$3,100	\$3,100	\$3,100	-\$400
FIRE FACILITIES GAS & ELECTRIC	A162010- 544036	\$4,000	\$4,500	\$4,500	\$4,500	\$500
FIRE FACILITIES WATER USAGE	A162010- 544037	\$9,000	\$9,500	\$9,500	\$9,500	\$500
E-911 GAS & ELECTRIC	A162010- 544038	\$27,000	\$28,000	\$28,000	\$28,000	\$1,000
CAC GAS & ELECTRIC	A162010- 544040	\$3,000	\$2,500	\$2,500	\$2,500	-\$500
MH PATHWAYS GAS & ELECTRIC	A162010- 544046	\$2,750	\$3,300	\$3,300	\$3,300	\$550
VETERANS AGENCY GAS & ELECTRIC	A162010- 544047	\$3,000	\$2,000	\$2,000	\$2,000	-\$1,000
ASSIGNED COUNSEL GAS & ELECTRI	A162010- 544048	\$3,000	-	-	-	-\$3,000

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
AMBULANCE STATION GAS/ELECTRIC	A162010- 544049	\$3,500	\$11,000	\$11,000	\$11,000	\$7,500
PARKS GAS & ELECTRIC	A162010- 544053	\$1,000	-	-	-	-\$1,000
MH PATHWAYS WATER	A162010- 544054	\$2,750	\$500	\$500	\$500	-\$2,250
ASSIGNED COUNSEL WATER	A162010- 544055	\$450	-	-	-	-\$450
AMBULANCE STATION WATER	A162010- 544056	\$1,500	\$1,000	\$1,000	\$1,000	-\$500
VETERANS AGENCY WATER	A162010- 544057	\$500	\$500	\$500	\$500	-
COB/PH MAINT SVC CONTRACTS	A162010- 547800	\$40,000	\$44,000	\$44,000	\$44,000	\$4,000
HWY MAINTENANCE SVC CONTRACTS	A162010- 547840	\$23,500	\$40,000	\$40,000	\$40,000	\$16,500
SHERIFF MAINT SVC CONTRACTS	A162010- 547841	\$23,500	\$26,000	\$26,000	\$26,000	\$2,500
TOWER MAINT SVC CONTRACTS	A162010- 547843	\$31,000	\$30,000	\$30,000	\$30,000	-\$1,000
EMS AMBULANCE STATION EXPENSE	A162010- 547845	\$5,000	\$7,500	\$7,500	\$7,500	\$2,500
LANDSCAPE MAINTENANCE	A162010- 547900	\$3,500	\$3,500	\$3,500	\$3,500	-
JANITORIAL SUPPLIES	A162010- 548000	\$21,000	\$20,000	\$20,000	\$20,000	-\$1,000
PHOTOCOPY USAGE/LEASE	A162010- 548900	\$2,400	\$2,400	\$2,400	\$2,400	-
CENTRAL POSTAGE EXPENSE	A162010- 549000	\$250	\$250	\$250	\$250	-
POSTAGE EXPENSE DIRECT	A162010- 549020	\$157,000	\$180,000	\$180,000	\$180,000	\$23,000
CENTRAL PRINT & SUPPLY EXPENSE	A162010- 549100	\$800	\$250	\$250	\$250	-\$550
OFFICE SUPPLIES & EXPENSE	A162010- 549110	\$2,500	\$2,000	\$2,000	\$2,000	-\$500
CENTRAL TELEPHONE EXPENSE	A162010- 549200	\$1,300	\$1,300	\$1,600	\$1,600	\$300
TELEPHONE/CELLULAR EXP	A162010- 549210	\$6,000	\$8,000	\$8,000	\$8,000	\$2,000
CENTRAL GARAGE EXPENSE	A162010- 549300	\$27,000	\$28,000	\$28,000	\$28,000	\$1,000
STATE RETIREMENT EXPENSE	A162010- 581100	\$212,962	\$242,315	\$249,627	\$249,627	\$36,665
SOCIAL SECURITY EXPENSE	A162010- 582100	\$133,855	\$143,652	\$135,216	\$135,216	\$1,361
WORKERS COMPENSATION EXPENSE	A162010- 583100	\$45,174	\$31,232	\$31,868	\$31,868	-\$13,306
DISABILITY EXPENSE	A162010- 585100	\$2,860	\$2,115	\$2,025	\$2,025	-\$835

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
EMPLOYEE HEALTH INSURANCE	A162010-586100	\$268,500	\$289,354	\$244,874	\$244,874	-\$23,626
COUNTY BUILDINGS-HHS		\$129,200	\$139,500	\$94,500	\$94,500	-\$34,700
MISCELLANEOUS BUILDING EXPENSE	A162110-540300	\$20,000	\$40,000	\$20,000	\$20,000	-
PUMP	A162110-540448	\$3,500	\$4,000	\$4,000	\$4,000	\$500
GAS & ELECTRIC EXPENSE	A162110-544000	\$7,500	\$7,500	\$7,500	\$7,500	-
WATER USAGE	A162110-544001	\$1,700	\$2,000	\$2,000	\$2,000	\$300
MISC MAINTENANCE CONTRACTS	A162110-547800	\$17,500	\$17,000	\$17,000	\$17,000	-\$500
JANITORIAL SUPPLIES	A162110-548000	\$9,000	\$9,000	\$9,000	\$9,000	-
CLEANING SERVICE CONTRACTS	A162110-548100	\$70,000	\$60,000	\$35,000	\$35,000	-\$35,000
CENTRAL PRINT & SUPPLY & MAIL		\$121,757	\$150,665	\$121,770	\$121,770	\$13
PERSONAL SERVICES FULL TIME	A167010-511000	\$46,300	\$46,941	\$46,941	\$46,941	\$641
SUPPLEMENTAL PAY	A167010-516000	-	\$125	\$125	\$125	\$125
OFFICE EQUIPMENT EXPENSE	A167010-540400	\$2,000	\$32,000	\$2,000	\$2,000	-
OFFICE EQUIPMENT MAINTENANCE	A167010-548800	\$2,500	\$2,500	\$2,500	\$2,500	-
PHOTOCOPY USAGE/LEASE	A167010-548900	\$15,000	\$16,000	\$16,000	\$16,000	\$1,000
CENTRAL POSTAGE EXPENSE	A167010-549000	\$50	\$50	\$50	\$50	-
OFFICE SUPPLIES & EXPENSE	A167010-549110	\$35,000	\$32,000	\$32,000	\$32,000	-\$3,000
CENTRAL TELEPHONE EXPENSE	A167010-549200	\$100	\$100	\$100	\$100	-
STATE RETIREMENT EXPENSE	A167010-581100	\$5,715	\$6,008	\$6,582	\$6,582	\$867
SOCIAL SECURITY EXPENSE	A167010-582100	\$3,542	\$3,591	\$3,591	\$3,591	\$49
WORKERS COMPENSATION EXPENSE	A167010-583100	\$600	\$600	\$596	\$596	-\$4
DISABILITY EXPENSE	A167010-585100	\$50	\$45	\$45	\$45	-\$5
EMPLOYEE HEALTH INSURANCE	A167010-586100	\$10,900	\$10,705	\$11,240	\$11,240	\$340
ARE PARK GEN FUND		\$78,000	\$81,000	\$81,000	\$81,000	\$3,000
WATER USAGE	A643160-544001	\$78,000	\$81,000	\$81,000	\$81,000	\$3,000
BROADBAND OPERATIONS & MAINT		\$15,000	\$10,000	\$10,000	\$10,000	-\$5,000

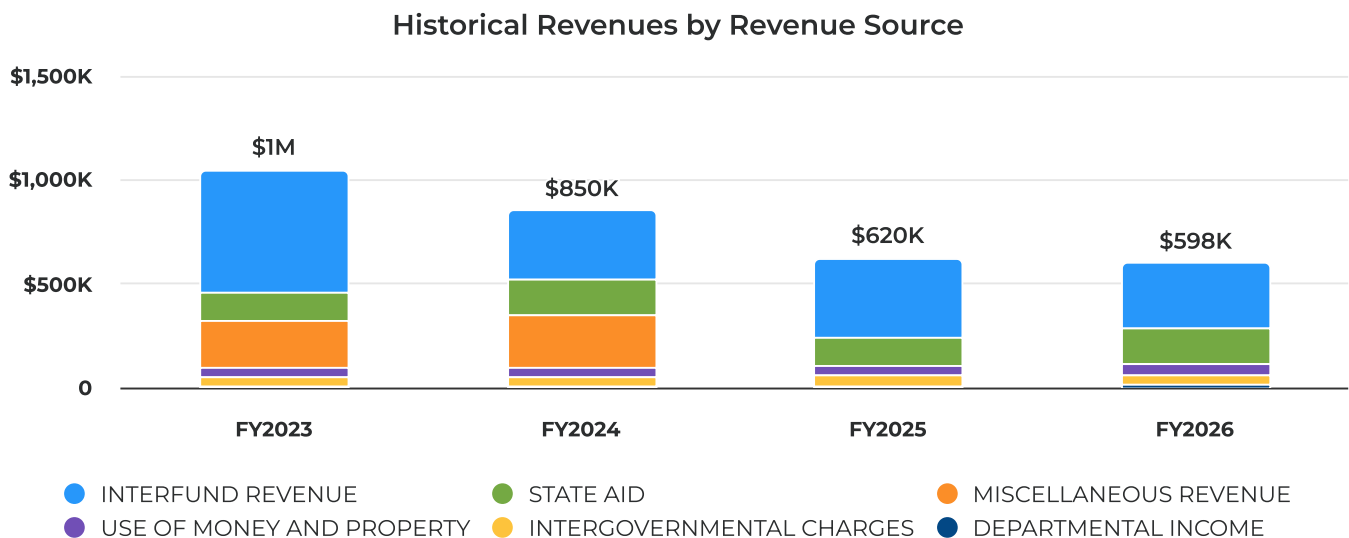
Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
RECONNECT UTILITIES EXPENSE	A878180- 544043	\$5,000	\$3,000	\$3,000	\$3,000	-\$2,000
HUT/GENERATOR SITE EXPENSE	A878180- 544045	\$10,000	\$7,000	\$7,000	\$7,000	-\$3,000
Total Expenditures		\$4,224,069	\$5,974,144	\$4,386,156	\$4,386,156	\$162,087

Revenue Summary

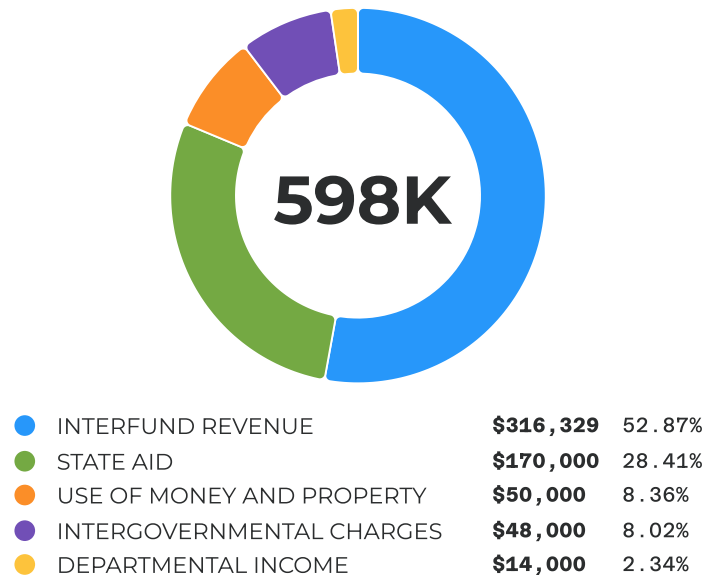


For the County Facilities, the budgeted revenue for FY2026 is \$598,329, representing a 3.5% decrease from the FY2025 budgeted amount of \$620,000. As of 11/20/2025, revenue collected was \$440,529, which amounted to 71.05% of the budgeted revenue for that year, slightly below YTD projection. The FY2026 budgeted revenue reflects a slight reduction compared to the FY2025 budget, continuing a trend of adjustments following the significant shortfall in actual revenue collected in FY2025.

Revenues by Revenue Source



FY26 Revenues by Revenue Source



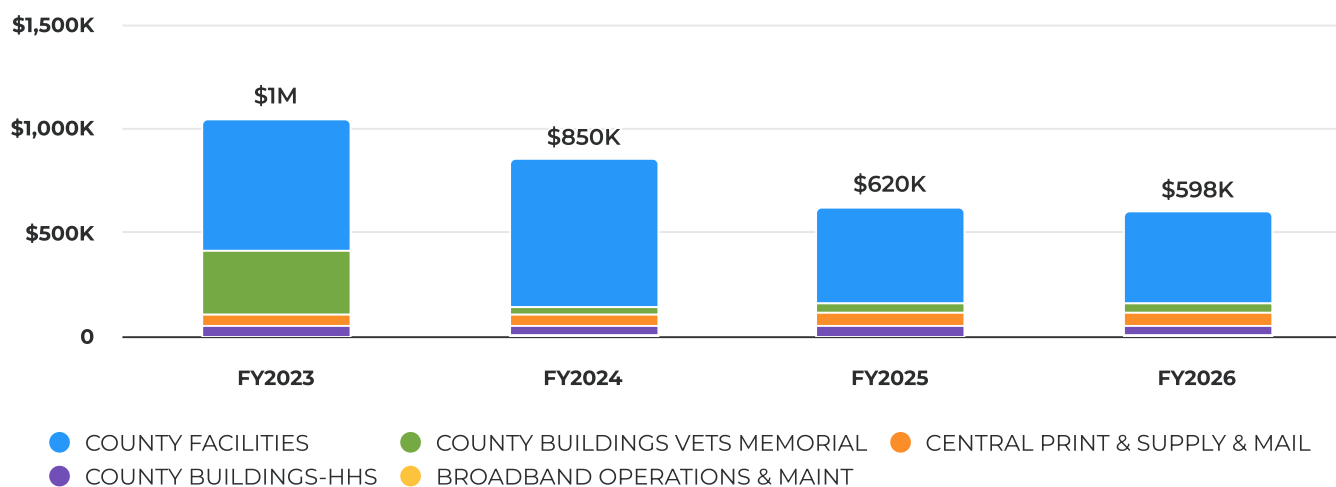
Revenues by Revenue Source

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
DEPARTMENTAL INCOME	\$9,000	\$14,000	\$14,000	\$14,000	\$5,000
PRINT & SUPPLY INCOME - OFA	\$9,000	\$11,000	\$11,000	\$11,000	\$2,000
UTILITIES PD BY EMPIRE ACCESS	-	\$3,000	\$3,000	\$3,000	\$3,000
INTERGOVERNMENTAL CHARGES	\$47,000	\$48,000	\$48,000	\$48,000	\$1,000
SALE SUPPLIES/SVC OTHER GOV	\$7,000	\$8,000	\$8,000	\$8,000	\$1,000
POSTAGE CHARGES OTHER GOVT	\$40,000	\$40,000	\$40,000	\$40,000	-
USE OF MONEY AND PROPERTY	\$50,000	\$50,000	\$50,000	\$50,000	-
RENTAL OF PROPERTY	\$50,000	\$50,000	\$50,000	\$50,000	-
INTERFUND REVENUE	\$379,000	\$359,500	\$316,329	\$316,329	-\$62,671
IR VETS BLDG/MH BLDG MAIN COST	\$50,000	\$45,000	\$48,540	\$48,540	-\$1,460
IR CO BLDG/DEPT POSTAGE BILL	\$113,000	\$115,000	\$115,000	\$115,000	\$2,000
IR CO BLDG/CLEANING DSS BILL	\$70,000	\$60,000	\$35,000	\$35,000	-\$35,000
IR CO BLDG/CLEAN VET BLDG BILL	\$55,000	\$50,000	\$30,000	\$30,000	-\$25,000
IR CEN SUP/SHARED SERVICES	\$44,000	\$43,000	\$41,289	\$41,289	-\$2,711
IR CHILD ADVOCACY CENTER	\$6,000	\$6,000	\$6,000	\$6,000	-
IR LANDFILL	\$17,000	\$17,000	\$18,500	\$18,500	\$1,500
IR CO BLDG/DEPT PO BOX RENTAL	\$3,500	\$3,500	\$3,500	\$3,500	-

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
IR MENTAL HEALTH DEPT	\$7,000	\$8,000	\$8,000	\$8,000	\$1,000
IR CLEANING ASSIGNED COUNSEL	\$7,500	\$8,000	\$8,000	\$8,000	\$500
IR VETERANS AGENCY	\$6,000	\$4,000	\$2,500	\$2,500	-\$3,500
STATE AID	\$135,000	\$170,000	\$170,000	\$170,000	\$35,000
SA COURT FACILITY	\$135,000	\$170,000	\$170,000	\$170,000	\$35,000
Total Revenues	\$620,000	\$641,500	\$598,329	\$598,329	-\$21,671

Revenues by Department

Historical Revenues by Department



Revenues by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
COUNTY BUILDINGS VETS MEMORIAL		\$50,000	\$45,000	\$48,540	\$48,540	-\$1,460
IR VETS BLDG/MH BLDG MAIN COST	A161910-428020	\$50,000	\$45,000	\$48,540	\$48,540	-\$1,460
COUNTY FACILITIES		\$460,000	\$481,500	\$436,500	\$436,500	-\$23,500
POSTAGE CHARGES OTHER GOVT	A162010-422104	\$40,000	\$40,000	\$40,000	\$40,000	-
IR CO BLDG/DEPT POSTAGE BILL	A162010-428021	\$113,000	\$115,000	\$115,000	\$115,000	\$2,000
IR CO BLDG/CLEANING DSS BILL	A162010-428023	\$70,000	\$60,000	\$35,000	\$35,000	-\$35,000
IR CO BLDG/CLEAN VET BLDG BILL	A162010-428024	\$55,000	\$50,000	\$30,000	\$30,000	-\$25,000
IR CHILD ADVOCACY CENTER	A162010-428111	\$6,000	\$6,000	\$6,000	\$6,000	-
IR LANDFILL	A162010-428112	\$17,000	\$17,000	\$18,500	\$18,500	\$1,500
IR CO BLDG/DEPT PO BOX RENTAL	A162010-428118	\$3,500	\$3,500	\$3,500	\$3,500	-
IR MENTAL HEALTH DEPT	A162010-428127	\$7,000	\$8,000	\$8,000	\$8,000	\$1,000

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
IR CLEANING ASSIGNED COUNSEL	A162010-428135	\$7,500	\$8,000	\$8,000	\$8,000	\$500
IR VETERANS AGENCY	A162010-428139	\$6,000	\$4,000	\$2,500	\$2,500	-\$3,500
SA COURT FACILITY	A162010- 430892	\$135,000	\$170,000	\$170,000	\$170,000	\$35,000
COUNTY BUILDINGS-HHS		\$50,000	\$50,000	\$50,000	\$50,000	-
RENTAL OF PROPERTY	A162110-424100	\$50,000	\$50,000	\$50,000	\$50,000	-
CENTRAL PRINT & SUPPLY & MAIL		\$60,000	\$62,000	\$60,289	\$60,289	\$289
PRINT & SUPPLY INCOME - OFA	A167010-412896	\$9,000	\$11,000	\$11,000	\$11,000	\$2,000
SALE SUPPLIES/SVC OTHER GOV	A167010- 422100	\$7,000	\$8,000	\$8,000	\$8,000	\$1,000
IR CEN SUP/SHARED SERVICES	A167010- 428060	\$44,000	\$43,000	\$41,289	\$41,289	-\$2,711
BROADBAND OPERATIONS & MAINT		-	\$3,000	\$3,000	\$3,000	\$3,000
UTILITIES PD BY EMPIRE ACCESS	A878180- 421893	-	\$3,000	\$3,000	\$3,000	\$3,000
Total Revenues		\$620,000	\$641,500	\$598,329	\$598,329	-\$21,671

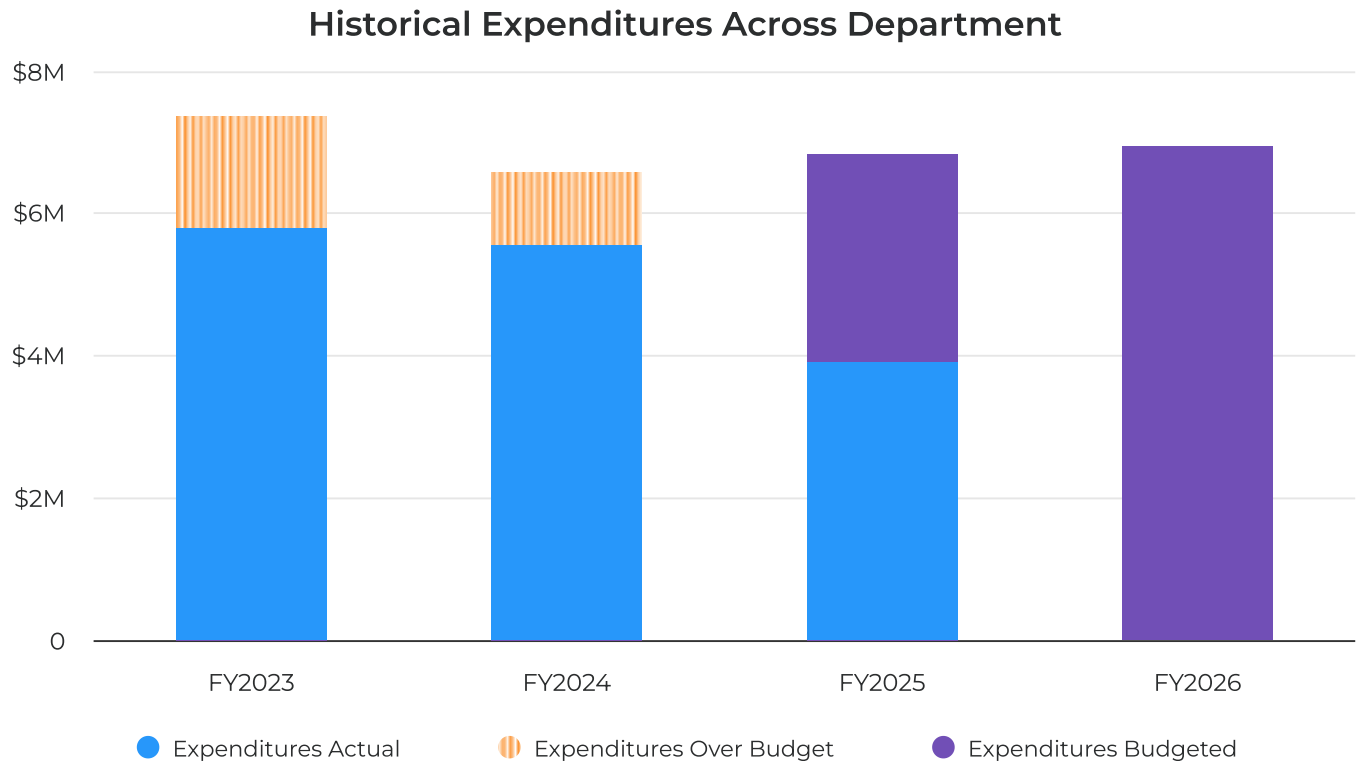
Solid Waste & Recycling

Summary of Solid Waste & Recycling's Services and Activities

The Madison County Department of Solid Waste provides comprehensive, self-funded solid waste management services for all 15 towns, 10 villages, and the City of Oneida. The County's integrated system includes a central landfill in Lincoln, four transfer stations, a materials recovery facility operated by The Arc of Madison Cortland, and several yard waste and recyclables drop-off locations. These facilities handle municipal solid waste, construction and demolition debris, biosolids, recyclables, and special wastes such as electronics, hazardous materials, tires, and white goods. The County continues to invest in long-term landfill capacity and operational improvements to ensure sustainability for future generations. Financial stability efforts include adjustments to tipping and recycling fees, the establishment of a Waste Management Technical Committee to evaluate operational options, and ongoing compliance with state environmental regulations.

The Department also continues to expand its public education and outreach initiatives promoting waste reduction, recycling, and composting. Through its full-time Recycling Coordinator, Madison County delivers community presentations, school programs, and social media campaigns such as "Rethink Waste Wednesdays." Partnerships with Cornell Cooperative Extension, local colleges, and community groups support composting workshops and sustainability events. The County's enforcement and compliance program ensures proper waste handling and recycling practices, while special collection programs for electronics, household hazardous waste, and sharps remain active and well utilized. Despite challenges from fluctuating recycling markets and rising operational costs, the County remains committed to maintaining efficient, environmentally sound, and locally managed waste services for its residents.

Expenditure Summary



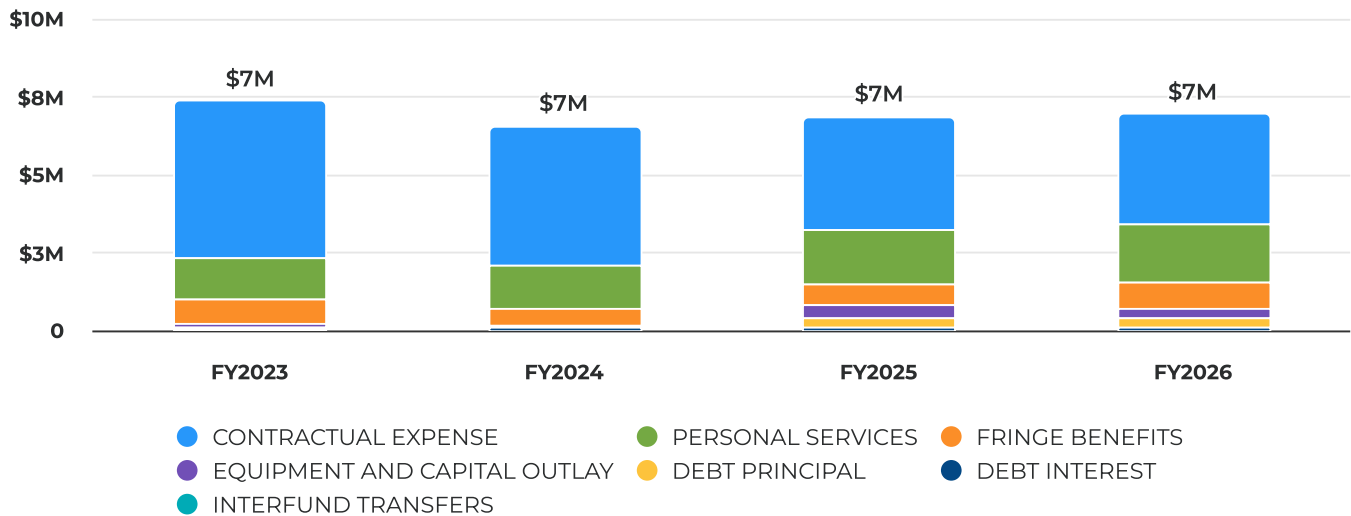
For FY2026, the County Landfill's budgeted expenditures are \$6.9 million, representing a 1.5% increase from the previous year's budget of \$6.8 million. This follows a significant 22.66% increase in budgeted expenditures from the prior period to FY2025, and continues the upward trend in budgeted expenditures though at a slower pace than in prior periods.

As of 11/20/2025, actual expenditures were \$3.9 million, and amounted to 57.11% of the budgeted amount. This lower than anticipated amount is partly due to depreciation expense which is recorded at year-end and not reflected in this report. Overall, the FY2026 budgeted expenditures show a modest increase compared to FY2025's budget, indicating a stabilization after the larger budget increase in the previous year.

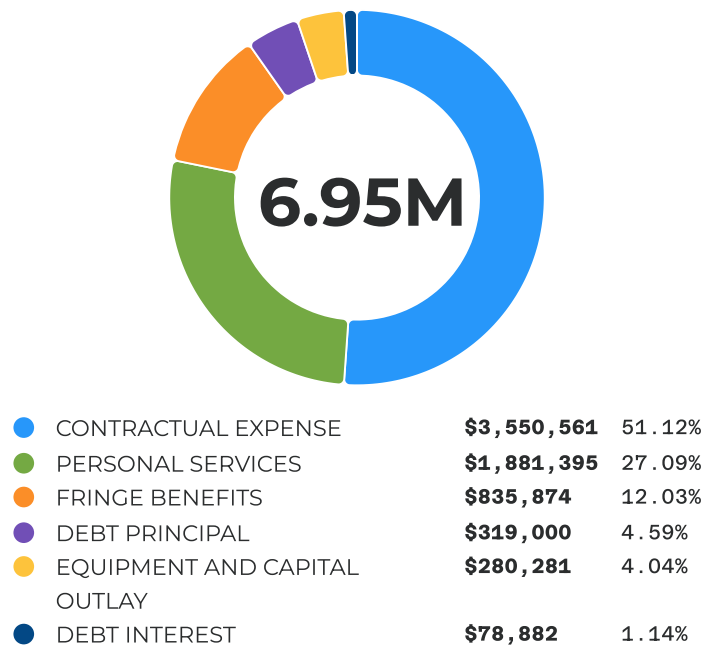
Expenditures by Expense Type

The County Landfill's FY2026 budgeted expenditures total \$6.9 million, representing a modest 1.5% increase from the prior year's \$6.8 million budget. This reflects the Department's continued efforts to manage costs effectively amid inflationary pressures, following a period of much higher growth in expenditures. As of the third quarter, actual spending remained below budget at \$3.2 million, or approximately 47% of the annual total, indicating strong fiscal control and efficiency in operations. The FY2026 budget prioritizes maintaining essential services and regulatory compliance while strategically deferring certain capital equipment purchases and contributions to closure reserves to help offset inflation and stabilize future operating costs.

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



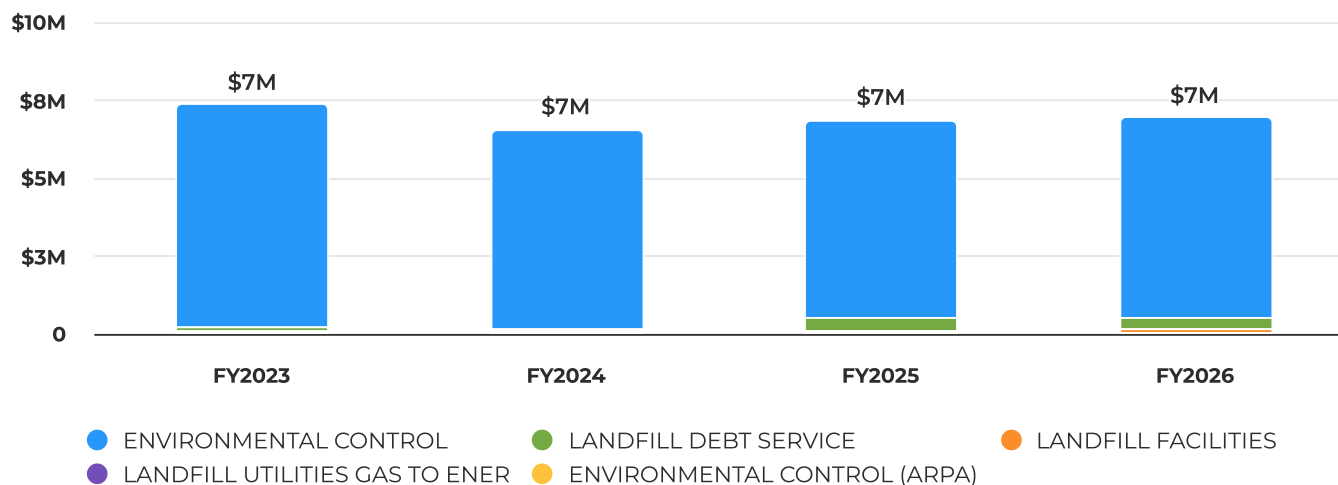
Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PERSONAL SERVICES	\$1,804,507	\$1,885,099	\$1,881,395	\$1,881,395	\$76,888
ENVIRONMENTAL CONTROL	\$1,804,507	\$1,885,099	\$1,881,395	\$1,881,395	\$76,888
EQUIPMENT AND CAPITAL OUTLAY	\$424,026	\$300,000	\$280,281	\$280,281	-\$143,745
ENVIRONMENTAL CONTROL	\$424,026	\$300,000	\$280,281	\$280,281	-\$143,745
CONTRACTUAL EXPENSE	\$3,591,931	\$3,593,886	\$3,550,561	\$3,550,561	-\$41,370
ENVIRONMENTAL CONTROL	\$3,483,931	\$3,472,540	\$3,429,215	\$3,429,215	-\$54,716

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
LANDFILL FACILITIES	\$78,000	\$81,000	\$81,000	\$81,000	\$3,000
LANDFILL UTILITIES GAS TO ENER	\$30,000	\$40,346	\$40,346	\$40,346	\$10,346
DEBT PRINCIPAL	\$309,000	\$319,000	\$319,000	\$319,000	\$10,000
LANDFILL DEBT SERVICE	\$309,000	\$319,000	\$319,000	\$319,000	\$10,000
DEBT INTEREST	\$85,032	\$78,882	\$78,882	\$78,882	-\$6,150
LANDFILL DEBT SERVICE	\$85,032	\$78,882	\$78,882	\$78,882	-\$6,150
FRINGE BENEFITS	\$629,044	\$786,958	\$835,874	\$835,874	\$206,830
ENVIRONMENTAL CONTROL	\$629,044	\$786,958	\$835,874	\$835,874	\$206,830
Total Expenditures	\$6,843,540	\$6,963,825	\$6,945,993	\$6,945,993	\$102,453

Expenditures by Department

Historical Expenditures by Department



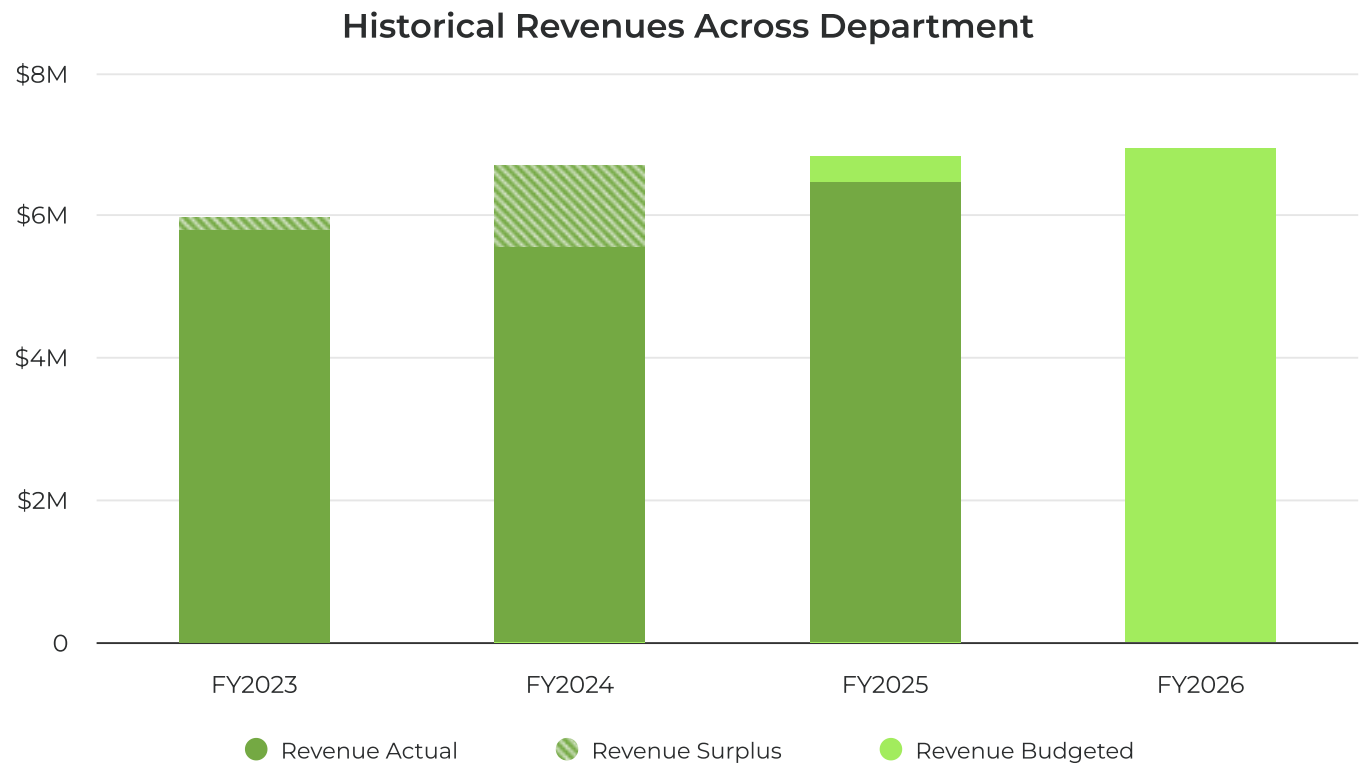
Expenditures by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
ENVIRONMENTAL CONTROL		\$6,341,508	\$6,444,597	\$6,426,765	\$6,426,765	\$85,257
PERSONAL SERVICES FULL TIME	EE816480- 511000	\$1,499,507	\$1,633,342	\$1,634,638	\$1,634,638	\$135,131
PERSONAL SERVICES PART TIME	EE816480- 513000	\$130,000	\$82,757	\$82,757	\$82,757	-\$47,243
OVERTIME	EE816480- 514000	\$55,000	\$55,000	\$50,000	\$50,000	-\$5,000
SUPPLEMENTAL PAY	EE816480- 516000	\$120,000	\$114,000	\$114,000	\$114,000	-\$6,000
VEHICLE LEASE EXPENSE	EE816480- 522500	\$60,000	\$50,000	\$60,281	\$60,281	\$281
MISCELLANEOUS EQUIPMENT	EE816480- 529330	\$150,000	\$250,000	\$220,000	\$220,000	\$70,000

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
CAPITAL EQUIPMENT RESERVE	EE816480- 529990	\$214,026	-	-	-	-\$214,026
COMPUTER SOFTWARE MAINTENANCE	EE816480- 540103	\$6,000	\$7,000	\$7,000	\$7,000	\$1,000
SITE SECURITY	EE816480- 540123	\$6,500	\$6,500	\$6,500	\$6,500	-
TIRE MANAGEMENT	EE816480- 540157	\$80,000	\$74,540	\$50,220	\$50,220	-\$29,780
MISCELLANEOUS EXPENSE	EE816480- 540200	\$10,000	\$10,000	\$10,000	\$10,000	-
RECYCLING EXPENSE	EE816480- 540450	\$75,000	\$100,000	\$100,000	\$100,000	\$25,000
LEACHATE TREATMENT TRANSPORT	EE816480- 540460	\$50,000	\$50,000	\$50,000	\$50,000	-
LEACHATE DISPOSAL	EE816480- 540461	\$50,000	\$50,000	\$50,000	\$50,000	-
EMPLOYEE SAFETY EXPENSE	EE816480- 540560	\$20,000	\$20,000	\$20,000	\$20,000	-
LANDFILL SITE MAINTENANCE	EE816480- 540635	\$100,000	\$125,000	\$125,000	\$125,000	\$25,000
SURVEYING EXPENSE	EE816480- 540855	\$7,500	\$7,500	\$7,500	\$7,500	-
SCALES MAINTENANCE EXPENSE	EE816480- 540856	\$3,500	\$4,000	\$4,000	\$4,000	\$500
TRAVEL EXPENSE (MILEAGE)	EE816480- 541000	\$500	\$500	\$500	\$500	-
TRAINING & STAFF DEVELOPMENT	EE816480- 541030	\$10,000	\$15,000	\$15,000	\$15,000	\$5,000
DEPRECIATION EXPENSE	EE816480- 541994	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	-
JANITORIAL SERVICES	EE816480- 542008	\$20,000	\$20,000	\$18,500	\$18,500	-\$1,500
ENGINEERING EXPENSE	EE816480- 542140	\$200,000	\$250,000	\$250,000	\$250,000	\$50,000
GAS & ELECTRIC EXPENSE	EE816480- 544000	\$30,000	\$25,000	\$25,000	\$25,000	-\$5,000
SEWER UTILITY EXPENSE	EE816480- 544011	\$25,000	\$25,000	\$25,000	\$25,000	-
LABORATORY EXPENSE	EE816480- 546700	\$95,250	\$91,250	\$80,000	\$80,000	-\$15,250
INSURANCE	EE816480- 547007	\$35,000	\$35,000	\$35,000	\$35,000	-
RECYCLING CONTRACT ARC	EE816480- 547250	\$900,000	\$750,000	\$750,000	\$750,000	-\$150,000
E-WASTE MANAGEMENT ARC	EE816480- 547251	\$45,000	\$45,000	\$45,000	\$45,000	-
DEPUTY SHERIFF'S SERVICE	EE816480- 547260	\$18,000	\$20,000	\$20,000	\$20,000	\$2,000
CONTRACT PAVING	EE816480- 547330	\$25,000	\$25,000	\$25,000	\$25,000	-

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
REPAIR PARTS	EE816480-548200	\$165,000	\$175,000	\$152,000	\$152,000	-\$13,000
FUEL OIL (DIESEL)	EE816480-548220	\$135,000	\$135,000	\$128,141	\$128,141	-\$6,859
PHOTOCOPY USAGE/LEASE	EE816480-548900	\$3,500	\$3,500	\$3,500	\$3,500	-
CENTRAL POSTAGE EXPENSE	EE816480-549000	\$2,000	\$2,000	\$2,000	\$2,000	-
CENTRAL PRINT & SUPPLY EXPENSE	EE816480-549100	\$1,500	\$1,750	\$1,750	\$1,750	\$250
OFFICE SUPPLIES & EXPENSE	EE816480-549110	\$8,000	\$10,000	\$10,000	\$10,000	\$2,000
CENTRAL TELEPHONE EXPENSE	EE816480-549200	\$1,500	\$1,000	\$1,000	\$1,000	-\$500
TELEPHONE/CELLULAR EXPENSE	EE816480-549210	\$7,000	\$8,000	\$8,000	\$8,000	\$1,000
INDIRECT COST RECOVERY	EE816480-549994	\$198,181	\$205,000	\$228,604	\$228,604	\$30,423
HOST COMMUNITY PACKAGE	EE816480-549995	\$50,000	\$75,000	\$75,000	\$75,000	\$25,000
STATE RETIREMENT EXPENSE	EE816480-581100	\$200,000	\$233,709	\$267,842	\$267,842	\$67,842
SOCIAL SECURITY EXPENSE	EE816480-582100	\$138,044	\$129,791	\$131,376	\$131,376	-\$6,668
WORKERS COMPENSATION EXPENSE	EE816480-583100	\$51,000	\$51,000	\$55,082	\$55,082	\$4,082
UNEMPLOYMENT BENEFITS	EE816480-584100	\$5,000	-	-	-	-\$5,000
DISABILITY EXPENSE	EE816480-585100	\$5,000	\$1,290	\$1,306	\$1,306	-\$3,694
EMPLOYEE HEALTH INSURANCE	EE816480-586100	\$230,000	\$371,168	\$380,268	\$380,268	\$150,268
LANDFILL FACILITIES		\$78,000	\$81,000	\$81,000	\$81,000	\$3,000
FACILITIES EXPENSE	EE817180-546250	\$78,000	\$81,000	\$81,000	\$81,000	\$3,000
LANDFILL UTILITIES GAS TO ENER		\$30,000	\$40,346	\$40,346	\$40,346	\$10,346
GAS FIELD SUPPLY & SERVICE	EE817680-542161	\$30,000	\$40,346	\$40,346	\$40,346	\$10,346
LANDFILL DEBT SERVICE		\$394,032	\$397,882	\$397,882	\$397,882	\$3,850
PRINCIPAL-LF EXPANSION	EE817980-565010	\$200,000	\$210,000	\$210,000	\$210,000	\$10,000
PRINCIPAL-SEWER LINE	EE817980-565020	\$109,000	\$109,000	\$109,000	\$109,000	-
INTEREST-LF EXPANSION	EE817980-575010	\$85,032	\$78,882	\$78,882	\$78,882	-\$6,150
Total Expenditures		\$6,843,540	\$6,963,825	\$6,945,993	\$6,945,993	\$102,453

Revenue Summary



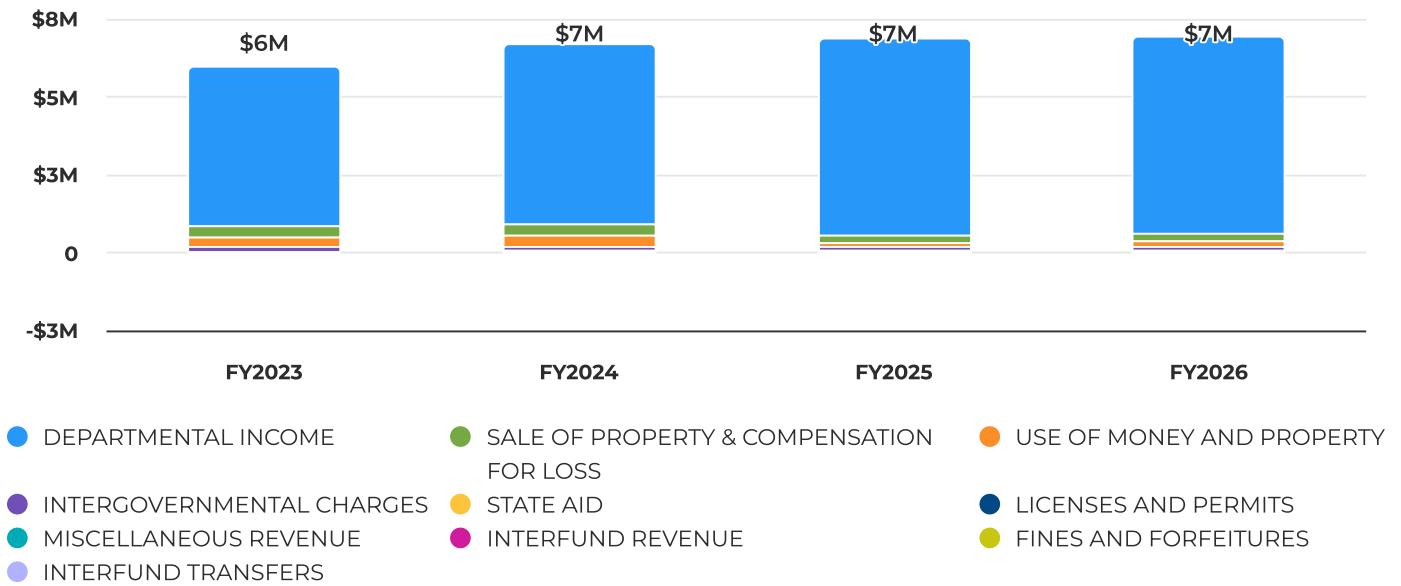
For FY2026, the County Landfill's revenue budget is set at \$6.9 million, representing a modest 1.5% increase from the previous year's budget of \$6.8 million. This follows a significant 22.66% increase in the revenue budget from the prior period to FY2025.

As of 11/20/2025, actual revenue was \$6.5 million, which accounted for 94.45% of the budgeted revenue. This indicates a slightly higher than budgeted projection of revenue by year-end. The FY2026 budget anticipates a modest growth compared to the FY2025 budget, continuing the upward trend but at a slower rate.

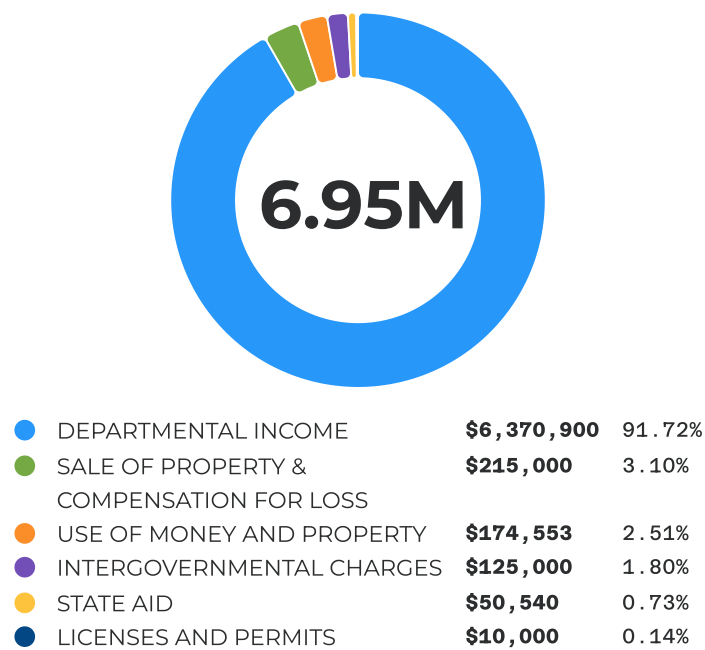
Revenues by Revenue Source

The County Landfill's FY2026 revenue budget is set at \$6.9 million, reflecting a modest 1.5% increase from the previous year's \$6.8 million budget and continuing a more measured growth trend following the substantial increase in the prior period. Actual revenues through the third quarter totaled \$5.5 million, or nearly 80% of the current year's budgeted amount, driven in part by the mid-year tipping fee adjustment implemented in 2024, which helped generate stronger-than-expected revenues. The FY2026 revenue plan maintains a conservative growth outlook while sustaining financial stability for landfill operations and supporting the County's goal of a self-funded solid waste program that continues to balance affordability, service quality, and long-term fiscal responsibility.

Historical Revenues by Revenue Source



FY26 Revenues by Revenue Source

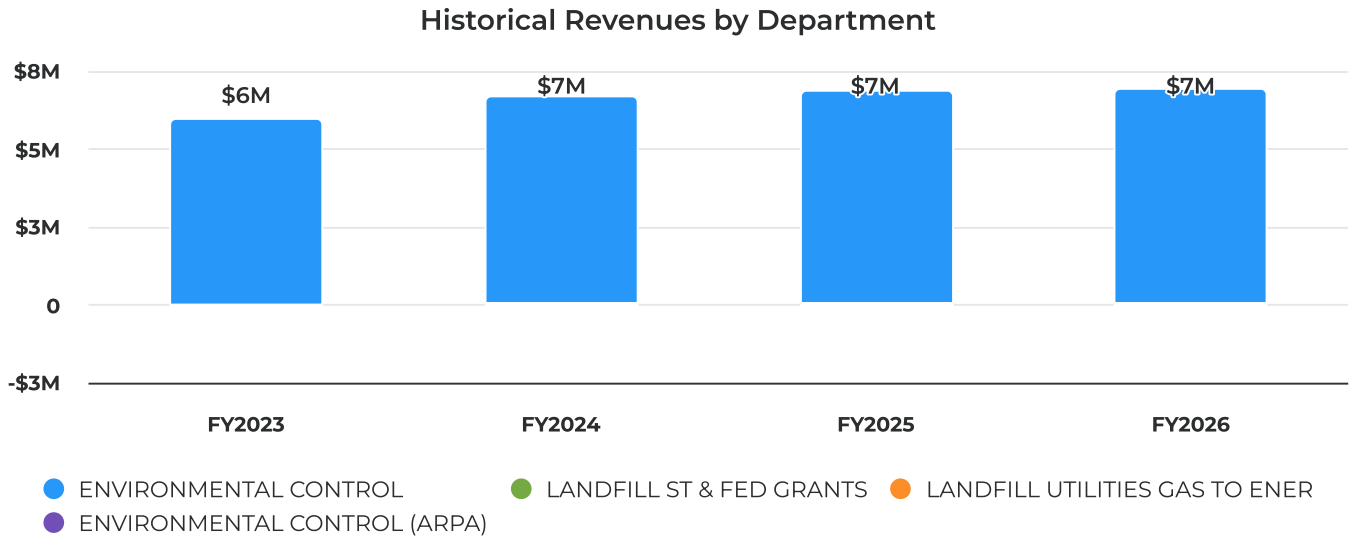


Revenues by Revenue Source

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
DEPARTMENTAL INCOME	\$6,276,750	\$6,370,900	\$6,370,900	\$6,370,900	\$94,150
USER FEES COMMERCIAL	\$5,130,000	\$5,350,000	\$5,350,000	\$5,350,000	\$220,000
USER FEES RESIDENTIAL PUNCH CA	\$600,000	\$600,000	\$600,000	\$600,000	-
USER FEES FOUNDRY SAND	\$8,500	\$10,000	\$10,000	\$10,000	\$1,500
USER FEES TIRE DISPOSAL	\$55,000	\$55,000	\$55,000	\$55,000	-
USER FEES REFRIGERATORS	\$2,500	\$2,500	\$2,500	\$2,500	-

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
USER FEES ACM PETROLEUM SOIL	\$50,000	\$125,000	\$125,000	\$125,000	\$75,000
USER FEES INCINERATOR ASH	\$160,000	\$160,000	\$160,000	\$160,000	-
USER FEES COMML YARD WASTE	\$3,500	\$25,000	\$25,000	\$25,000	\$21,500
USER FEES STUMPS & LOGS	\$2,500	\$30,000	\$30,000	\$30,000	\$27,500
UNACCEPTABLE WASTE FEES	\$10,000	\$10,000	\$10,000	\$10,000	-
DIG-OUT FEES	\$3,500	\$2,000	\$2,000	\$2,000	-\$1,500
CONTAMINATED RECYCLABLES FEE	\$1,000	\$1,000	\$1,000	\$1,000	-
VEHICLE WEIGH FEE	\$250	\$400	\$400	\$400	\$150
USER FEES OUT OF CO C&D(OCRRA)	\$250,000	-	-	-	-\$250,000
INTERGOVERNMENTAL CHARGES	\$100,000	\$125,000	\$125,000	\$125,000	\$25,000
BIOSOLIDS DISPOSAL VILLAGE CAN	\$40,000	-	-	-	-\$40,000
BIOSOLIDS DISPOSAL-IN COUNTY	\$60,000	\$125,000	\$125,000	\$125,000	\$65,000
USE OF MONEY AND PROPERTY	\$161,250	\$174,553	\$174,553	\$174,553	\$13,303
INTEREST & EARNINGS	\$150,000	\$155,000	\$155,000	\$155,000	\$5,000
INTEREST ON ACCOUNT RECEIVABLE	\$4,000	\$4,000	\$4,000	\$4,000	-
RENTAL OF PROPERTY	\$7,250	\$15,553	\$15,553	\$15,553	\$8,303
LICENSES AND PERMITS	\$10,000	\$10,000	\$10,000	\$10,000	-
PERMITS COMMERCIAL	\$10,000	\$10,000	\$10,000	\$10,000	-
SALE OF PROPERTY & COMPENSATION FOR LOSS	\$245,000	\$215,000	\$215,000	\$215,000	-\$30,000
SALE OF COUNTY RECYCLABLES	\$115,000	\$115,000	\$115,000	\$115,000	-
SALE OF ARC RECYCLABLES	\$130,000	\$100,000	\$100,000	\$100,000	-\$30,000
STATE AID	\$50,540	\$50,540	\$50,540	\$50,540	-
SA HAZARDOUS HOUSEHLD MATERIAL	\$2,500	\$2,500	\$2,500	\$2,500	-
SA MUNI WASTE REDUCTION & RECY	\$48,040	\$48,040	\$48,040	\$48,040	-
Total Revenues	\$6,843,540	\$6,945,993	\$6,945,993	\$6,945,993	\$102,453

Revenues by Department



Revenues by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
ENVIRONMENTAL CONTROL		\$6,793,000	\$6,895,453	\$6,895,453	\$6,895,453	\$102,453
USER FEES COMMERCIAL	EE816480-421300	\$5,130,000	\$5,350,000	\$5,350,000	\$5,350,000	\$220,000
USER FEES RESIDENTIAL PUNCH CA	EE816480-421301	\$600,000	\$600,000	\$600,000	\$600,000	-
USER FEES FOUNDRY SAND	EE816480-421303	\$8,500	\$10,000	\$10,000	\$10,000	\$1,500
USER FEES TIRE DISPOSAL	EE816480-421304	\$55,000	\$55,000	\$55,000	\$55,000	-
USER FEES REFRIGERATORS	EE816480-421305	\$2,500	\$2,500	\$2,500	\$2,500	-
USER FEES ACM PETROLEUM SOIL	EE816480-421306	\$50,000	\$125,000	\$125,000	\$125,000	\$75,000
USER FEES INCINERATOR ASH	EE816480-421307	\$160,000	\$160,000	\$160,000	\$160,000	-
USER FEES COMML YARD WASTE	EE816480-421308	\$3,500	\$25,000	\$25,000	\$25,000	\$21,500
USER FEES STUMPS & LOGS	EE816480-421309	\$2,500	\$30,000	\$30,000	\$30,000	\$27,500
UNACCEPTABLE WASTE FEES	EE816480-421310	\$10,000	\$10,000	\$10,000	\$10,000	-
DIG-OUT FEES	EE816480-421311	\$3,500	\$2,000	\$2,000	\$2,000	-\$1,500
CONTAMINATED RECYCLABLES FEE	EE816480-421312	\$1,000	\$1,000	\$1,000	\$1,000	-
VEHICLE WEIGH FEE	EE816480-421313	\$250	\$400	\$400	\$400	\$150
USER FEES OUT OF CO C&D(OCRRA)	EE816480-421314	\$250,000	-	-	-	-\$250,000

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
BIOSOLIDS DISPOSAL VILLAGE CAN	EE816480- 423760	\$40,000	-	-	-	-\$40,000
BIOSOLIDS DISPOSAL-IN COUNTY	EE816480- 423761	\$60,000	\$125,000	\$125,000	\$125,000	\$65,000
INTEREST & EARNINGS	EE816480- 424001	\$150,000	\$155,000	\$155,000	\$155,000	\$5,000
INTEREST ON ACCOUNT RECEIVABLE	EE816480- 424026	\$4,000	\$4,000	\$4,000	\$4,000	-
RENTAL OF PROPERTY	EE816480- 424100	\$7,250	\$15,553	\$15,553	\$15,553	\$8,303
PERMITS COMMERCIAL	EE816480- 425901	\$10,000	\$10,000	\$10,000	\$10,000	-
SALE OF COUNTY RECYCLABLES	EE816480- 426510	\$115,000	\$115,000	\$115,000	\$115,000	-
SALE OF ARC RECYCLABLES	EE816480- 426511	\$130,000	\$100,000	\$100,000	\$100,000	-\$30,000
LANDFILL ST & FED GRANTS		\$50,540	\$50,540	\$50,540	\$50,540	-
SA HAZARDOUS HOUSEHLD MATERIAL	EE817080- 439101	\$2,500	\$2,500	\$2,500	\$2,500	-
SA MUNI WASTE REDUCTION & RECY	EE817080- 439102	\$48,040	\$48,040	\$48,040	\$48,040	-
Total Revenues		\$6,843,540	\$6,945,993	\$6,945,993	\$6,945,993	\$102,453

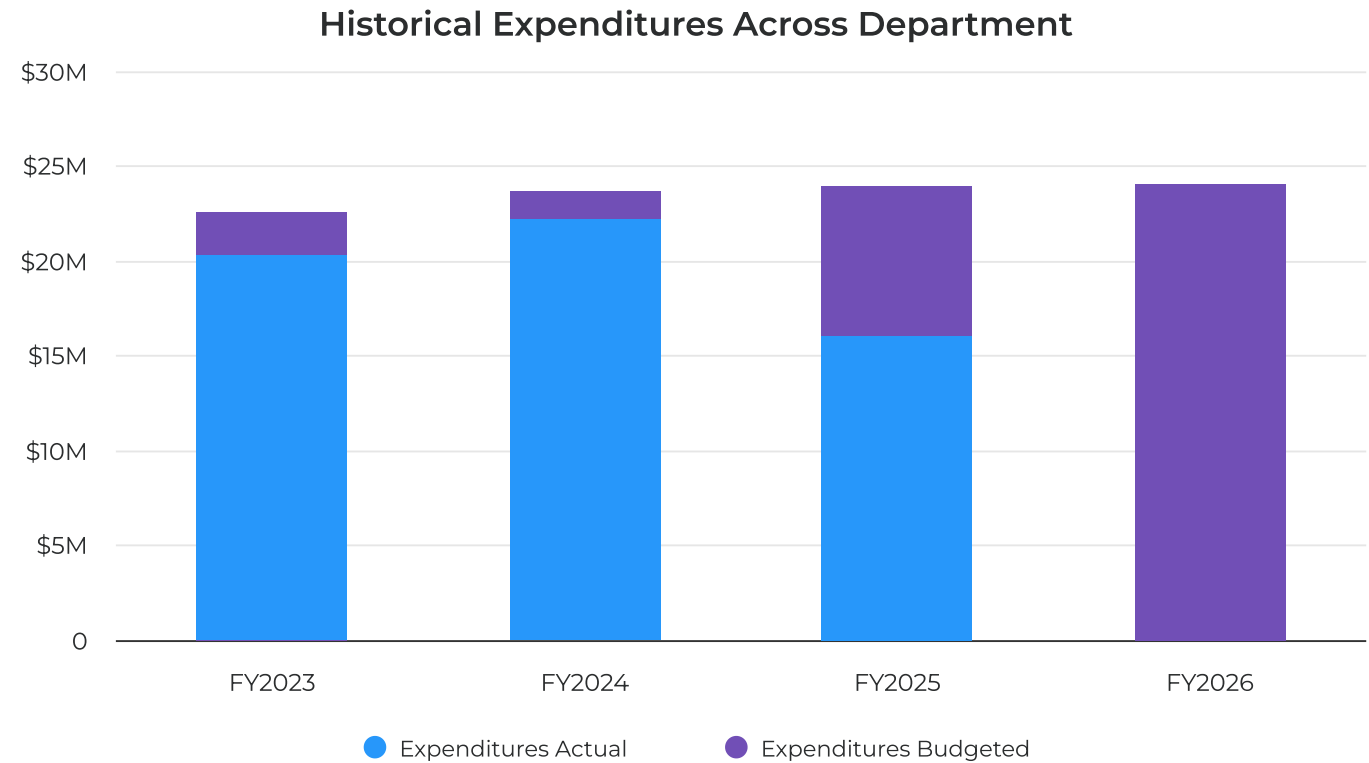
Social Services

The Department of Social Services serves over 16,000 county residents on a monthly basis, providing over 40 different programs and services to families and individuals.

The Madison County Department of Social Services is proud to serve the citizens of this county. More information can be found [here](#).

From our website, you will be able to apply for Supplemental Nutrition Assistance Program (SNAP), view information regarding Medicaid and HEAP, peruse child support information, determine if you want to become a foster or adoptive parent, learn how to report your concerns if you think a child or adult is being abused or neglected, discover what is new at DSS, or find out how to become an employee.

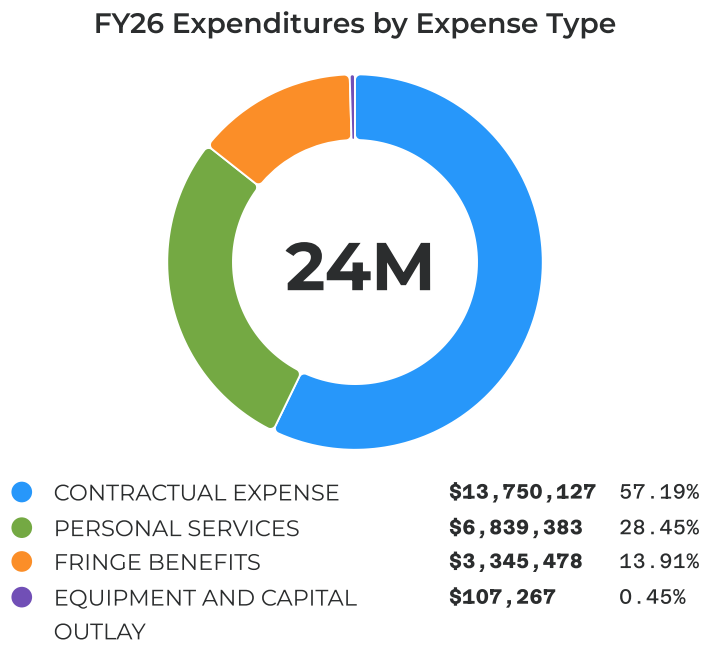
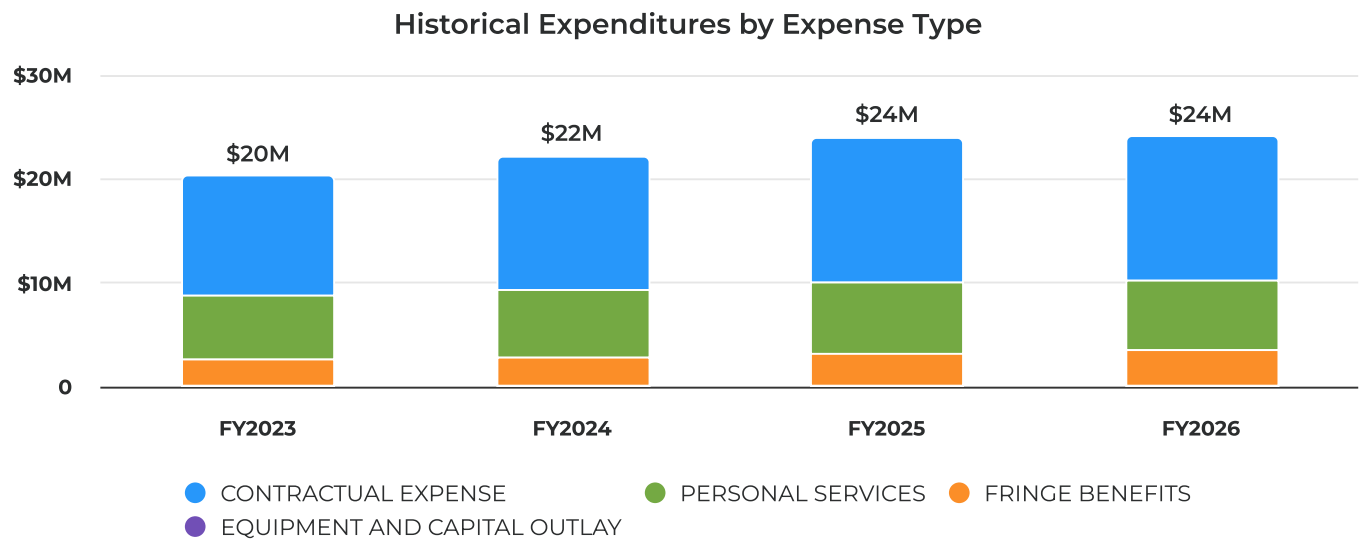
Expenditure Summary



In FY2026, the Social Services budgeted expenditures are set at \$24 million, reflecting a slight increase of 0.29% from the previous year's budgeted amount of \$24 million in FY2025. This follows a 1.31% increase in budgeted expenditures from the prior period to FY2025 and indicates stable levels of funding.

As of 11/20/2025, actual expenditures were \$16 million, which represents 66.79% of the budgeted amount for that year. This is below the anticipated projection. The FY2026 budget maintains the same level of budgeted expenditures as FY2025, indicating no significant change in planned spending despite the lower actual expenditures in FY2025.

Expenditures by Expense Type



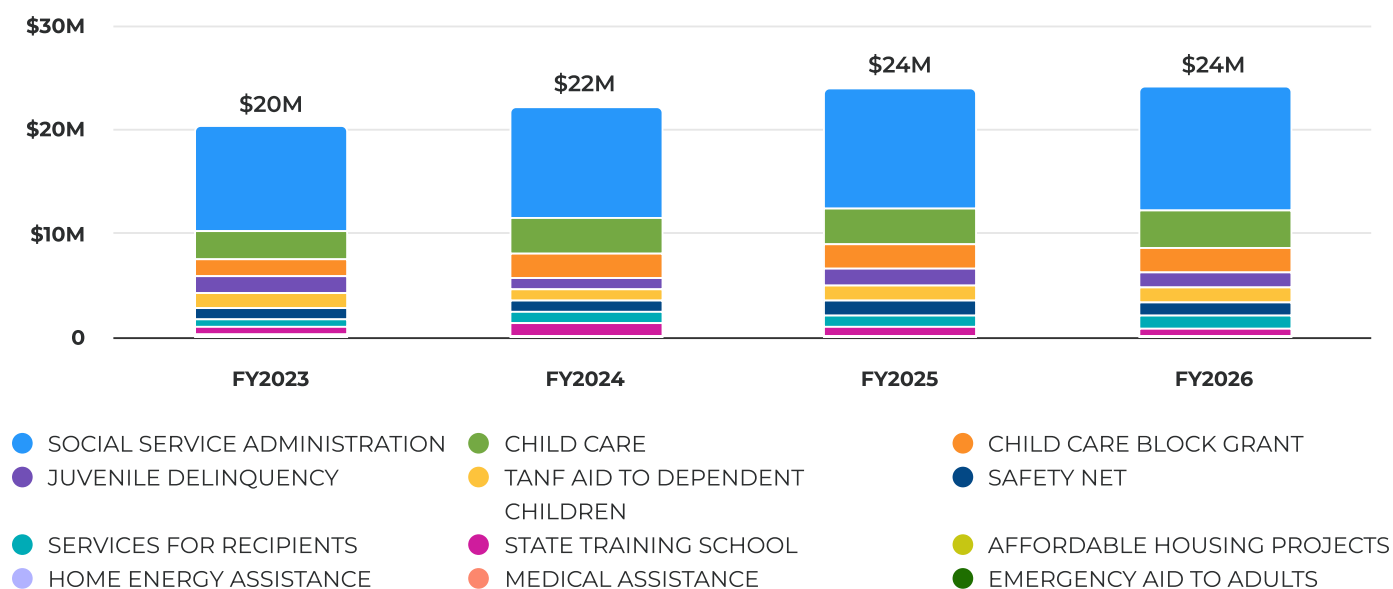
Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PERSONAL SERVICES	\$6,810,240	\$7,005,140	\$6,839,383	\$6,839,383	\$29,143
SOCIAL SERVICE ADMINISTRATION	\$6,810,240	\$7,005,140	\$6,839,383	\$6,839,383	\$29,143
EQUIPMENT AND CAPITAL OUTLAY	\$84,948	\$84,948	\$107,267	\$107,267	\$22,319
SOCIAL SERVICE ADMINISTRATION	\$84,948	\$84,948	\$107,267	\$107,267	\$22,319
CONTRACTUAL EXPENSE	\$13,922,299	\$13,825,476	\$13,750,127	\$13,750,127	-\$172,172
SOCIAL SERVICE ADMINISTRATION	\$1,612,992	\$1,564,894	\$1,502,331	\$1,502,331	-\$110,661

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
CHILD CARE BLOCK GRANT	\$2,507,472	\$2,391,361	\$2,378,575	\$2,378,575	-\$128,897
SERVICES FOR RECIPIENTS	\$1,132,321	\$1,216,597	\$1,216,597	\$1,216,597	\$84,276
MEDICAL ASSISTANCE	\$12,000	\$12,000	\$12,000	\$12,000	-
TANF AID TO DEPENDENT CHILDREN	\$1,491,498	\$1,454,948	\$1,454,948	\$1,454,948	-\$36,550
CHILD CARE	\$3,277,204	\$3,654,304	\$3,654,304	\$3,654,304	\$377,100
JUVENILE DELINQUENCY	\$1,552,170	\$1,473,989	\$1,473,989	\$1,473,989	-\$78,181
STATE TRAINING SCHOOL	\$948,522	\$729,825	\$729,825	\$729,825	-\$218,697
SAFETY NET	\$1,338,120	\$1,275,558	\$1,275,558	\$1,275,558	-\$62,562
HOME ENERGY ASSISTANCE	\$30,000	\$32,000	\$32,000	\$32,000	\$2,000
EMERGENCY AID TO ADULTS	\$20,000	\$20,000	\$20,000	\$20,000	-
FRINGE BENEFITS	\$3,154,534	\$3,242,208	\$3,345,478	\$3,345,478	\$190,944
SOCIAL SERVICE ADMINISTRATION	\$3,154,534	\$3,242,208	\$3,345,478	\$3,345,478	\$190,944
Total Expenditures	\$23,972,021	\$24,157,772	\$24,042,255	\$24,042,255	\$70,234

Expenditures by Department

Historical Expenditures by Department



Expenditures by Department

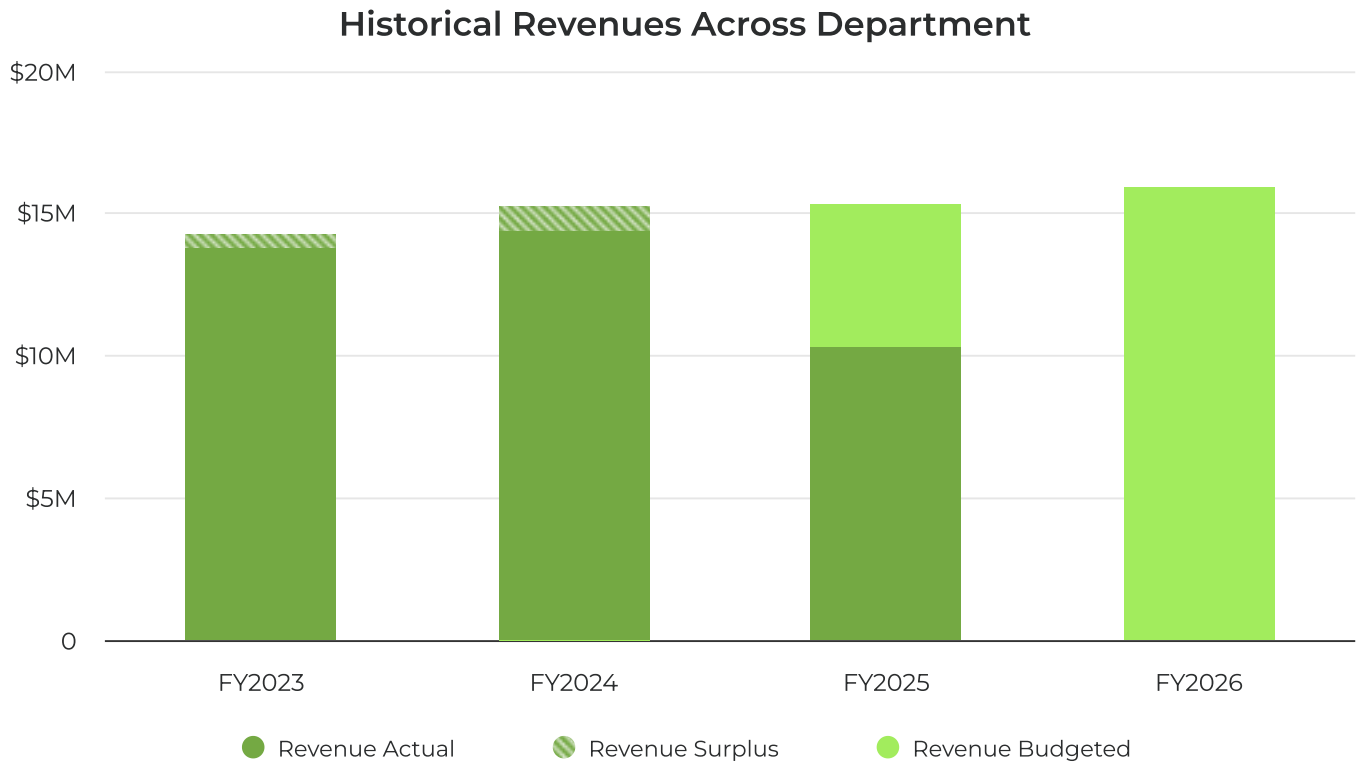
Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
SOCIAL SERVICE ADMINISTRATION		\$11,662,714	\$11,897,190	\$11,794,459	\$11,794,459	\$131,745
PERSONAL SERVICES FULL TIME	A601060-511000	\$6,670,490	\$6,745,985	\$6,580,807	\$6,580,807	-\$89,683

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PERSONAL SERVICES PART TIME	A601060- 513000	-	\$85,740	\$85,740	\$85,740	\$85,740
OVERTIME	A601060- 514000	\$31,320	\$51,057	\$50,478	\$50,478	\$19,158
SEVERANCE	A601060- 515000	\$25,000	\$24,380	\$24,380	\$24,380	-\$620
SUPPLEMENTAL PAY	A601060- 516000	\$83,430	\$97,978	\$97,978	\$97,978	\$14,548
VEHICLE LEASE EXPENSE	A601060- 522500	\$84,948	\$84,948	\$107,267	\$107,267	\$22,319
BOOKS & PERIODICALS	A601060- 540050	\$14,947	\$18,325	\$18,325	\$18,325	\$3,378
COMPUTER EQUIP NOT CAPITALIZED	A601060- 540101	\$54,360	\$73,540	\$10,977	\$10,977	-\$43,383
COMPUTER SOFTWARE MAINTENANCE	A601060- 540103	\$65,367	\$147,950	\$147,950	\$147,950	\$82,583
MISCELLANEOUS EXPENSE	A601060- 540200	\$21,148	\$21,131	\$21,131	\$21,131	-\$17
INFORMATION TECHNOLOGY EXPENSE	A601060- 540385	\$94,295	\$99,953	\$99,953	\$99,953	\$5,658
OFFICE EQUIPMENT/FURNITURE	A601060- 540400	\$32,046	\$16,066	\$16,066	\$16,066	-\$15,980
EMPLOYABILITY EXAMS	A601060- 540480	\$700	\$700	\$700	\$700	-
DRUG & ALCOHOL ASSESSMENT	A601060- 540603	\$7,613	\$7,613	\$7,613	\$7,613	-
SAFE HARBOR 17 EXPENSE	A601060- 540705	\$7,000	-	-	-	-\$7,000
TRAVEL EXPENSE (MILEAGE)	A601060- 541000	\$5,000	\$5,250	\$5,250	\$5,250	\$250
TRAINING & STAFF DEVELOPMENT	A601060- 541030	\$22,677	\$31,125	\$31,125	\$31,125	\$8,448
TUITION/EDUCATION REIMBURSEMNT	A601060- 541040	\$8,000	\$6,000	\$6,000	\$6,000	-\$2,000
CHARGEBACKS	A601060- 541053	\$67,002	\$76,793	\$76,793	\$76,793	\$9,791
TANF DOMESTIC VIOLENCE OCFS	A601060- 541071	\$25,000	\$25,000	\$25,000	\$25,000	-
CHILDREN SERVICES	A601060- 541074	\$54,730	\$50,299	\$50,299	\$50,299	-\$4,431
TANF CAP	A601060- 541087	\$185,840	\$188,367	\$188,367	\$188,367	\$2,527
TANF ENHANCED DRUG & ALCHL PRO	A601060- 541089	\$31,235	\$32,289	\$32,289	\$32,289	\$1,054
MULTI DISCIPLINARY TEAM EXPENS	A601060- 541092	\$118,973	\$130,000	\$130,000	\$130,000	\$11,027
WEATHERIZATION REFERRAL	A601060- 541094	\$10,000	\$10,000	\$10,000	\$10,000	-
FFS EMPLOYMENT AND TRAINING	A601060- 541106	\$95,919	\$95,365	\$95,365	\$95,365	-\$554
FFFS TRANSPORTATION	A601060- 541108	\$105,932	\$108,020	\$108,020	\$108,020	\$2,088

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
FFFS CAP MENTORING	A601060-541120	\$173,418	-	-	-	-\$173,418
CODE BLUE-SHELTER TRAVEL SUPPL	A601060-541132	\$24,090	\$24,090	\$24,090	\$24,090	-
TANF DOMESTIC VIOLENCE	A601060-541135	\$7,273	\$7,273	\$7,273	\$7,273	-
RENTAL SUPP PROGRAM EXPENSE	A601060-541184	\$102,032	\$102,032	\$102,032	\$102,032	-
AUDITING EXPENSE	A601060-542025	\$7,850	\$7,850	\$7,850	\$7,850	-
LIABILITY INSURANCE	A601060-543010	\$62,204	\$63,018	\$63,018	\$63,018	\$814
PATERNITY TESTING	A601060-546100	\$2,000	\$2,000	\$2,000	\$2,000	-
INVESTIGATION EXPENSE	A601060-547140	\$70,294	\$70,294	\$70,294	\$70,294	-
PHOTOCOPY USAGE/LEASE	A601060-548900	\$21,000	\$25,000	\$25,000	\$25,000	\$4,000
CENTRAL POSTAGE EXPENSE	A601060-549000	\$28,534	\$31,387	\$31,387	\$31,387	\$2,853
POSTAGE EXPENSE DIRECT	A601060-549020	\$3,200	\$3,200	\$3,200	\$3,200	-
CENTRAL PRINT & SUPPLY EXPENSE	A601060-549100	\$5,513	\$5,789	\$5,789	\$5,789	\$276
OFFICE SUPPLIES & EXPENSE	A601060-549110	\$17,500	\$18,375	\$18,375	\$18,375	\$875
CENTRAL TELEPHONE EXPENSE	A601060-549200	\$12,000	\$12,000	\$12,000	\$12,000	-
TELEPHONE/CELLULAR EXP	A601060-549210	\$23,300	\$23,300	\$23,300	\$23,300	-
CENTRAL GARAGE EXPENSE	A601060-549300	\$25,000	\$25,500	\$25,500	\$25,500	\$500
STATE RETIREMENT EXPENSE	A601060-581100	\$1,107,984	\$1,094,242	\$1,203,552	\$1,203,552	\$95,568
SOCIAL SECURITY EXPENSE	A601060-582100	\$520,983	\$519,263	\$508,645	\$508,645	-\$12,338
WORKERS COMPENSATION EXPENSE	A601060-583100	\$48,490	\$41,677	\$31,660	\$31,660	-\$16,830
UNEMPLOYMENT BENEFITS	A601060-584100	\$13,047	\$11,990	\$11,990	\$11,990	-\$1,057
DISABILITY EXPENSE	A601060-585100	\$8,130	\$5,355	\$5,221	\$5,221	-\$2,909
EMPLOYEE HEALTH INSURANCE	A601060-586100	\$1,455,900	\$1,569,681	\$1,584,410	\$1,584,410	\$128,510
CHILD CARE BLOCK GRANT		\$2,507,472	\$2,391,361	\$2,378,575	\$2,378,575	-\$128,897
CHILD CARE BLOCK GRANT	A605560-541140	\$2,507,472	\$2,391,361	\$2,378,575	\$2,378,575	-\$128,897
SERVICES FOR RECIPIENTS		\$1,132,321	\$1,216,597	\$1,216,597	\$1,216,597	\$84,276
NON RESIDENT VICTIMS VIOLENCE	A607060-541078	\$174,523	\$174,523	\$174,523	\$174,523	-
STSJP CONTRACTS	A607060-541107	\$162,834	\$169,295	\$169,295	\$169,295	\$6,461

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PURCHASE OF SVCS HOME HEALTH	A607060- 541145	\$794,964	\$872,779	\$872,779	\$872,779	\$77,815
MEDICAL ASSISTANCE		\$12,000	\$12,000	\$12,000	\$12,000	-
MEDICAL ASSISTANCE EXPENSE	A610160- 541081	\$12,000	\$12,000	\$12,000	\$12,000	-
TANF AID TO DEPENDENT CHILDREN		\$1,491,498	\$1,454,948	\$1,454,948	\$1,454,948	-\$36,550
FAMILY ASSISTANCE	A610960- 541083	\$741,840	\$749,760	\$749,760	\$749,760	\$7,920
EAF FOSTER CARE	A610960- 541084	\$413,440	\$568,670	\$568,670	\$568,670	\$155,230
EAF SERVICES	A610960- 541085	\$118,318	\$92,118	\$92,118	\$92,118	-\$26,200
EMERGENCY AID TO FAMILIES	A610960- 541086	\$44,400	\$44,400	\$44,400	\$44,400	-
EAF FC JD PINS	A610960- 541130	\$173,500	-	-	-	-\$173,500
CHILD CARE		\$3,277,204	\$3,654,304	\$3,654,304	\$3,654,304	\$377,100
FOSTER CARE EXPENSE	A611960- 541088	\$3,272,204	\$3,649,304	\$3,649,304	\$3,649,304	\$377,100
CHILD CARE INDEP LIVING PROG	A611960- 541115	\$5,000	\$5,000	\$5,000	\$5,000	-
JUVENILE DELINQUENCY		\$1,552,170	\$1,473,989	\$1,473,989	\$1,473,989	-\$78,181
JD INDEPENDENT LIVING PROG	A612360- 541091	\$5,000	\$5,000	\$5,000	\$5,000	-
JUVENILE DELINQUENT EXPENSE	A612360- 541109	\$1,547,170	\$1,444,626	\$1,444,626	\$1,444,626	-\$102,544
JD/PINS-RAISE THE AGE	A612360- 541136	-	\$24,363	\$24,363	\$24,363	\$24,363
STATE TRAINING SCHOOL		\$948,522	\$729,825	\$729,825	\$729,825	-\$218,697
STATE TRAINING SCHOOL EXPENSE	A612960- 541187	\$948,522	\$729,825	\$729,825	\$729,825	-\$218,697
SAFETY NET		\$1,338,120	\$1,275,558	\$1,275,558	\$1,275,558	-\$62,562
SAFETY NET EXPENSE	A614060- 541093	\$1,116,120	\$1,048,058	\$1,048,058	\$1,048,058	-\$68,062
BURIAL EXPENSE	A614060- 541097	\$222,000	\$227,500	\$227,500	\$227,500	\$5,500
HOME ENERGY ASSISTANCE		\$30,000	\$32,000	\$32,000	\$32,000	\$2,000
ENERGY CRISIS ASSISTANCE	A614160- 541102	\$30,000	\$32,000	\$32,000	\$32,000	\$2,000
EMERGENCY AID TO ADULTS		\$20,000	\$20,000	\$20,000	\$20,000	-
EMERGENCY AID TO ADULTS	A614260- 541095	\$20,000	\$20,000	\$20,000	\$20,000	-
Total Expenditures		\$23,972,021	\$24,157,772	\$24,042,255	\$24,042,255	\$70,234

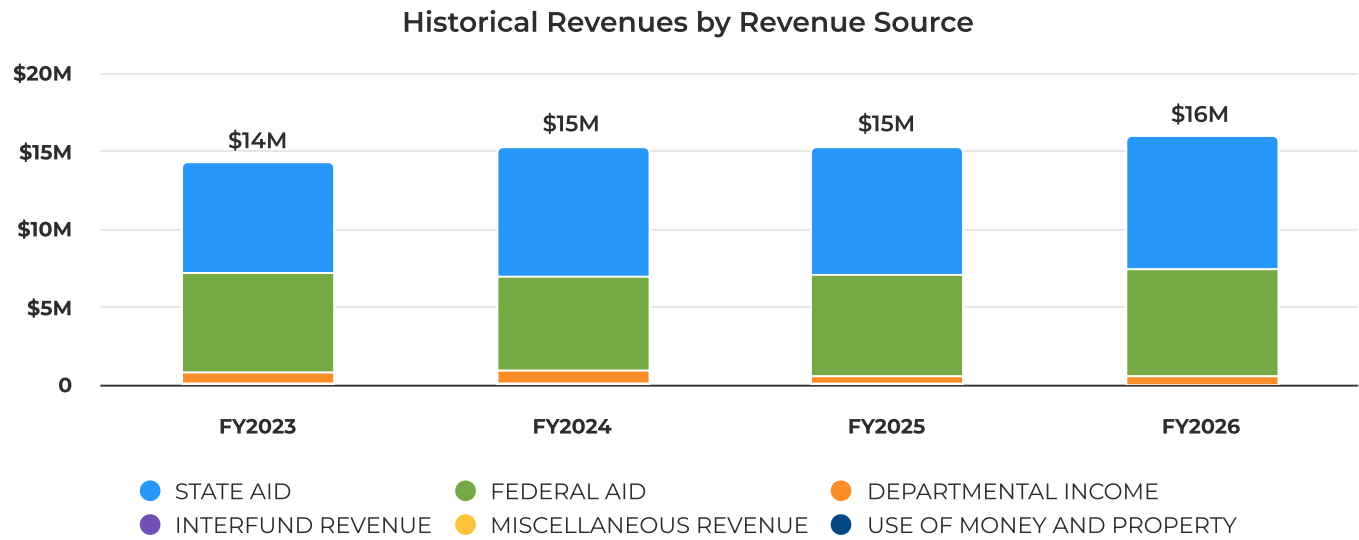
Revenue Summary



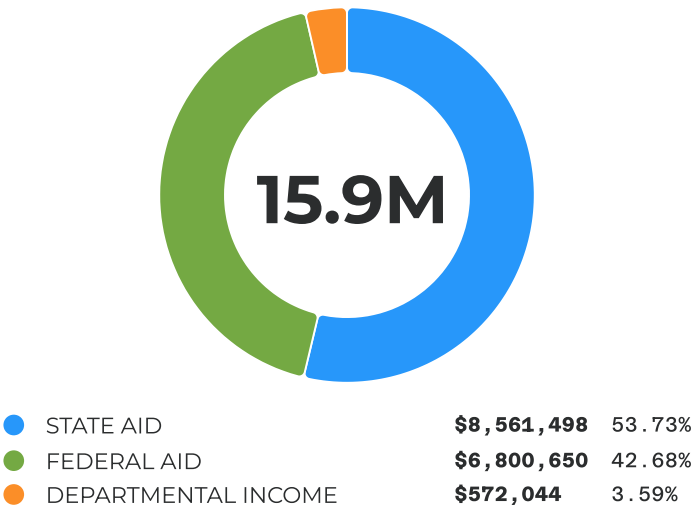
In FY2026, the Social Services revenue budget is set at \$15.9 million, representing a 4.19% increase from the previous year's budget of \$15.3 million. This continues the upward trend in budgeted revenue and service demand following the 6.42% increase observed from the prior period to FY2025.

As of 11/20/2025, actual revenue was \$10.3 million, and only 67.41% of the budgeted amount. This indicates a projected shortfall in revenue for the year. The increase in the budgeted revenue for FY2026 suggests cautious optimism and a plan for increased service demand.

Revenues by Revenue Source



FY26 Revenues by Revenue Source



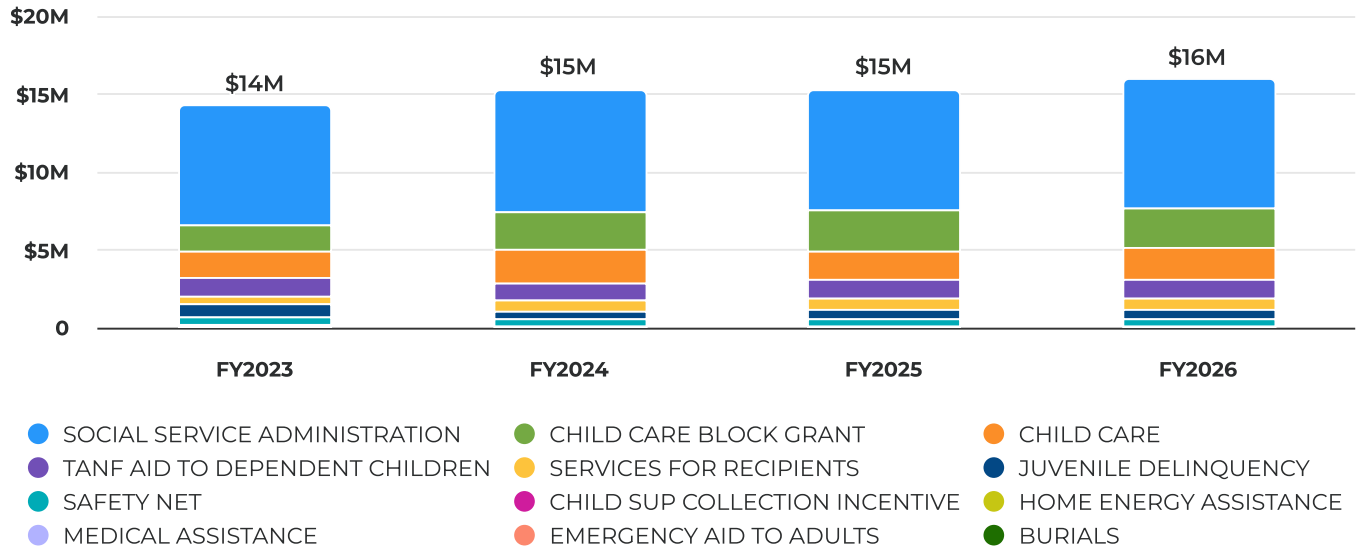
Revenues by Revenue Source

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
DEPARTMENTAL INCOME	\$576,996	\$572,044	\$572,044	\$572,044	-\$4,952
REFUNDS MEDICAL ASSISTANCE	\$75,000	\$75,000	\$75,000	\$75,000	-
REPAYMENT OF FAMILY ASSISTANCE	\$81,000	\$78,000	\$78,000	\$78,000	-\$3,000
CHILD SUPPRT INCENTIVE EARNING	\$30,996	\$31,044	\$31,044	\$31,044	\$48
REFUND CHILD CARE EXPENSE	\$150,000	\$150,000	\$150,000	\$150,000	-
REPAYMENTS JUVENILE DELINQ EXP	\$5,000	\$3,000	\$3,000	\$3,000	-\$2,000
REFUNDS SAFETY NET	\$145,000	\$145,000	\$145,000	\$145,000	-

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
REFUNDS HEAP EXPENSE	\$80,000	\$80,000	\$80,000	\$80,000	-
SOCIAL SERVICE CHARGES	\$10,000	\$10,000	\$10,000	\$10,000	-
MISCELLANEOUS REVENUE	\$11,735	-	-	-	-\$11,735
REIMBURSE SCHOOL COORDINATOR	\$11,735	-	-	-	-\$11,735
STATE AID	\$8,197,453	\$8,120,443	\$8,561,498	\$8,561,498	\$364,045
SA MEDICAL ASSISTANCE	-\$32,101	-\$31,942	-\$31,942	-\$31,942	\$159
SA TANF	\$55,243	\$29,325	\$29,917	\$29,917	-\$25,326
SA SOCIAL SRVC ADMINISTRATION	\$2,933,776	\$2,951,259	\$3,156,465	\$3,156,465	\$222,689
SA FOOD STAMP ADMINISTRATION	\$3,051	\$7,930	\$8,359	\$8,359	\$5,308
SA CHILD CARE FOSTER	\$1,240,647	\$1,316,464	\$1,435,432	\$1,435,432	\$194,785
SA JUVENILE DELINQUENCY	\$511,955	\$460,224	\$567,887	\$567,887	\$55,932
SA JUVENILE DEL-RAISE THE AGE	-	\$24,363	\$24,363	\$24,363	\$24,363
SA SAFETY NET	\$294,071	\$279,933	\$279,933	\$279,933	-\$14,138
SA EMERGENCY AID FOR ADULTS	\$11,149	\$12,856	\$12,856	\$12,856	\$1,707
SA DAY CARE	\$2,632,685	\$2,500,222	\$2,506,679	\$2,506,679	-\$126,006
SA PURCHASE SERVICES	\$361,216	\$373,573	\$374,657	\$374,657	\$13,441
SA NON RES VICTIMS OF VIOLENCE	\$84,804	\$91,273	\$91,929	\$91,929	\$7,125
SA STSJP CONTRACTS	\$100,957	\$104,963	\$104,963	\$104,963	\$4,006
FEDERAL AID	\$6,507,714	\$6,649,253	\$6,800,650	\$6,800,650	\$292,936
FA MEDICAL ASSISTANCE	-\$30,899	-\$31,058	-\$31,058	-\$31,058	-\$159
FA TANF	\$784,278	\$790,079	\$790,079	\$790,079	\$5,801
FA SOCIAL SVC ADMINISTRATION	\$2,369,939	\$2,710,123	\$2,831,716	\$2,831,716	\$461,777
FA FOOD STAMP ADMINISTRATION	\$777,590	\$673,295	\$710,088	\$710,088	-\$67,502
FA FFFS	\$1,677,083	\$1,543,844	\$1,567,613	\$1,567,613	-\$109,470
FA FFFS PROGRAM	\$301,854	\$317,236	\$290,950	\$290,950	-\$10,904
FA SAFETY NET	\$46,081	\$31,271	\$31,271	\$31,271	-\$14,810
FA HOME ENERGY ASSISTANCE	-\$50,000	-\$48,000	-\$48,000	-\$48,000	\$2,000
FA PURCHASED SERVICES	\$213,811	\$200,632	\$196,160	\$196,160	-\$17,651
FA FOSTER GRANT PROGRAM	\$417,977	\$461,831	\$461,831	\$461,831	\$43,854
Total Revenues	\$15,293,898	\$15,341,740	\$15,934,192	\$15,934,192	\$640,294

Revenues by Department

Historical Revenues by Department



Revenues by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
SOCIAL SERVICE ADMINISTRATION		\$7,783,174	\$7,896,451	\$8,284,241	\$8,284,241	\$501,067
SOCIAL SERVICE CHARGES	A601060-418940	\$10,000	\$10,000	\$10,000	\$10,000	-
REIMBURSE SCHOOL COORDINATOR	A601060-427712	\$11,735	-	-	-	-\$11,735
SA SOCIAL SRVC ADMINISTRATION	A601060-436100	\$2,933,776	\$2,951,259	\$3,156,465	\$3,156,465	\$222,689
SA FOOD STAMP ADMINISTRATION	A601060-436102	\$3,051	\$7,930	\$8,359	\$8,359	\$5,308
FA SOCIAL SVC ADMINISTRATION	A601060-446100	\$2,369,939	\$2,710,123	\$2,831,716	\$2,831,716	\$461,777
FA FOOD STAMP ADMINISTRATION	A601060-446110	\$777,590	\$673,295	\$710,088	\$710,088	-\$67,502
FA FFFS	A601060-446150	\$1,677,083	\$1,543,844	\$1,567,613	\$1,567,613	-\$109,470
CHILD SUP COLLECTION INCENTIVE		\$30,996	\$31,044	\$31,044	\$31,044	\$48
CHILD SUPRPT INCENTIVE EARNING	A601160-418110	\$30,996	\$31,044	\$31,044	\$31,044	\$48
CHILD CARE BLOCK GRANT		\$2,632,685	\$2,500,222	\$2,506,679	\$2,506,679	-\$126,006
SA DAY CARE	A605560-436550	\$2,632,685	\$2,500,222	\$2,506,679	\$2,506,679	-\$126,006
SERVICES FOR RECIPIENTS		\$760,788	\$770,441	\$767,709	\$767,709	\$6,921
SA PURCHASE SERVICES	A607060-436700	\$361,216	\$373,573	\$374,657	\$374,657	\$13,441
SA NON RES VICTIMS OF VIOLENCE	A607060-436701	\$84,804	\$91,273	\$91,929	\$91,929	\$7,125
SA STSJP CONTRACTS	A607060-436703	\$100,957	\$104,963	\$104,963	\$104,963	\$4,006

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
FA PURCHASED SERVICES	A607060-446700	\$213,811	\$200,632	\$196,160	\$196,160	-\$17,651
MEDICAL ASSISTANCE		\$12,000	\$12,000	\$12,000	\$12,000	-
REFUNDS MEDICAL ASSISTANCE	A610160-418010	\$75,000	\$75,000	\$75,000	\$75,000	-
SA MEDICAL ASSISTANCE	A610160-436010	-\$32,101	-\$31,942	-\$31,942	-\$31,942	\$159
FA MEDICAL ASSISTANCE	A610160-446010	-\$30,899	-\$31,058	-\$31,058	-\$31,058	-\$159
TANF AID TO DEPENDENT CHILDREN		\$1,222,375	\$1,214,640	\$1,188,946	\$1,188,946	-\$33,429
REPAYMENT OF FAMILY ASSISTANCE	A610960-418090	\$81,000	\$78,000	\$78,000	\$78,000	-\$3,000
SA TANF	A610960-436090	\$55,243	\$29,325	\$29,917	\$29,917	-\$25,326
FA TANF	A610960-446090	\$784,278	\$790,079	\$790,079	\$790,079	\$5,801
FA FFFS PROGRAM	A610960-446152	\$301,854	\$317,236	\$290,950	\$290,950	-\$10,904
CHILD CARE		\$1,808,624	\$1,928,295	\$2,047,263	\$2,047,263	\$238,639
REFUND CHILD CARE EXPENSE	A611960-418190	\$150,000	\$150,000	\$150,000	\$150,000	-
SA CHILD CARE FOSTER	A611960-436190	\$1,240,647	\$1,316,464	\$1,435,432	\$1,435,432	\$194,785
FA FOSTER GRANT PROGRAM	A611960-447700	\$417,977	\$461,831	\$461,831	\$461,831	\$43,854
JUVENILE DELINQUENCY		\$516,955	\$487,587	\$595,250	\$595,250	\$78,295
REPAYMENTS JUVENILE DELINQ EXP	A612360-418230	\$5,000	\$3,000	\$3,000	\$3,000	-\$2,000
SA JUVENILE DELINQUENCY	A612360-436230	\$511,955	\$460,224	\$567,887	\$567,887	\$55,932
SA JUVENILE DEL-RAISE THE AGE	A612360-436231	-	\$24,363	\$24,363	\$24,363	\$24,363
SAFETY NET		\$485,152	\$456,204	\$456,204	\$456,204	-\$28,948
REFUNDS SAFETY NET	A614060-418400	\$145,000	\$145,000	\$145,000	\$145,000	-
SA SAFETY NET	A614060-436400	\$294,071	\$279,933	\$279,933	\$279,933	-\$14,138
FA SAFETY NET	A614060-446400	\$46,081	\$31,271	\$31,271	\$31,271	-\$14,810
HOME ENERGY ASSISTANCE		\$30,000	\$32,000	\$32,000	\$32,000	\$2,000
REFUNDS HEAP EXPENSE	A614160-418410	\$80,000	\$80,000	\$80,000	\$80,000	-
FA HOME ENERGY ASSISTANCE	A614160-446410	-\$50,000	-\$48,000	-\$48,000	-\$48,000	\$2,000
EMERGENCY AID TO ADULTS		\$11,149	\$12,856	\$12,856	\$12,856	\$1,707
SA EMERGENCY AID FOR ADULTS	A614260-436420	\$11,149	\$12,856	\$12,856	\$12,856	\$1,707
Total Revenues		\$15,293,898	\$15,341,740	\$15,934,192	\$15,934,192	\$640,294

Public Health

The Department of Health's mission is a healthy environment and community for all. While the vision is to protect and enhance the health of our community. Madison County Public Health consists of four divisions:

- [Administrative Services](#)
- [Children With Special Health Care Needs](#)
- [Community Health](#)
- [Environmental Health](#)

Mission

To protect and enhance the health of our community through partnerships, education, and high quality services.

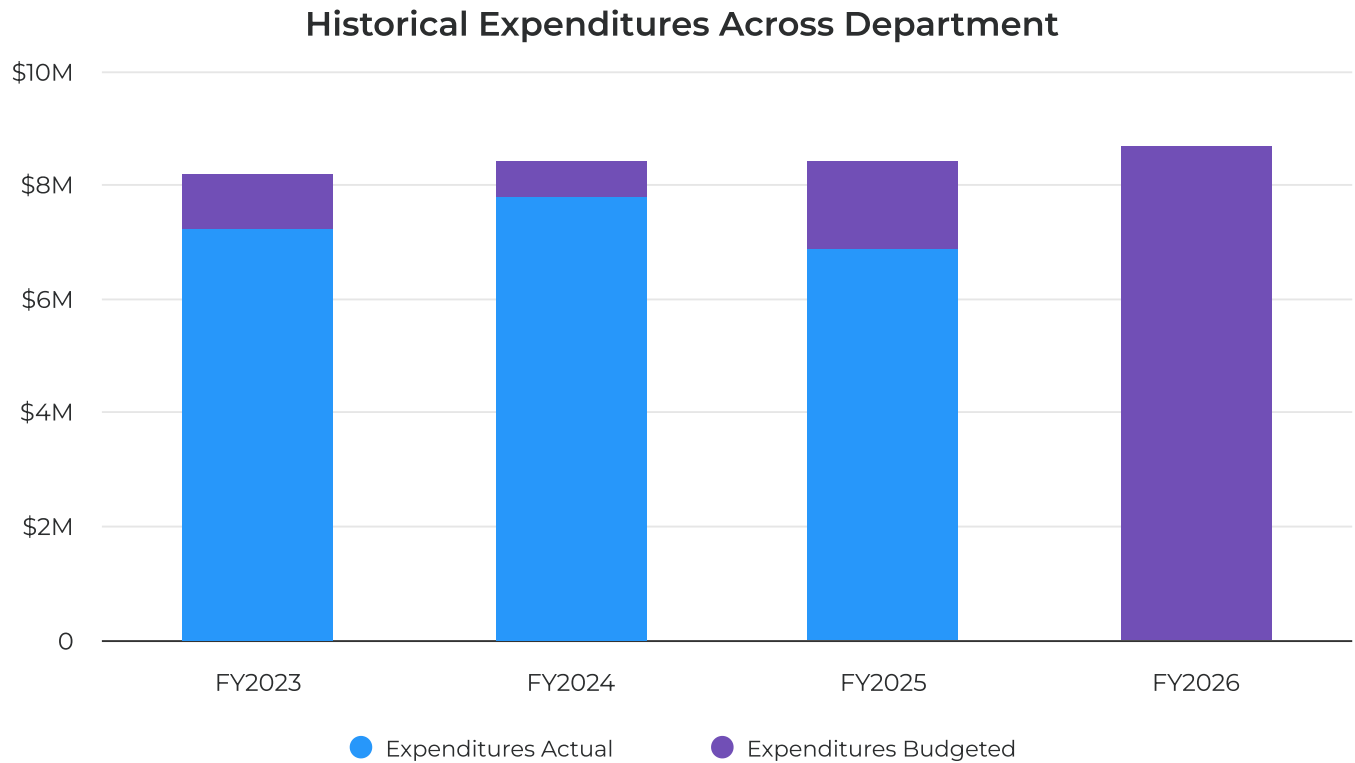
Vision

A healthy environment and community for all to thrive.

Values

Collaboration, respect, equity, integrity, community focus

Expenditure Summary

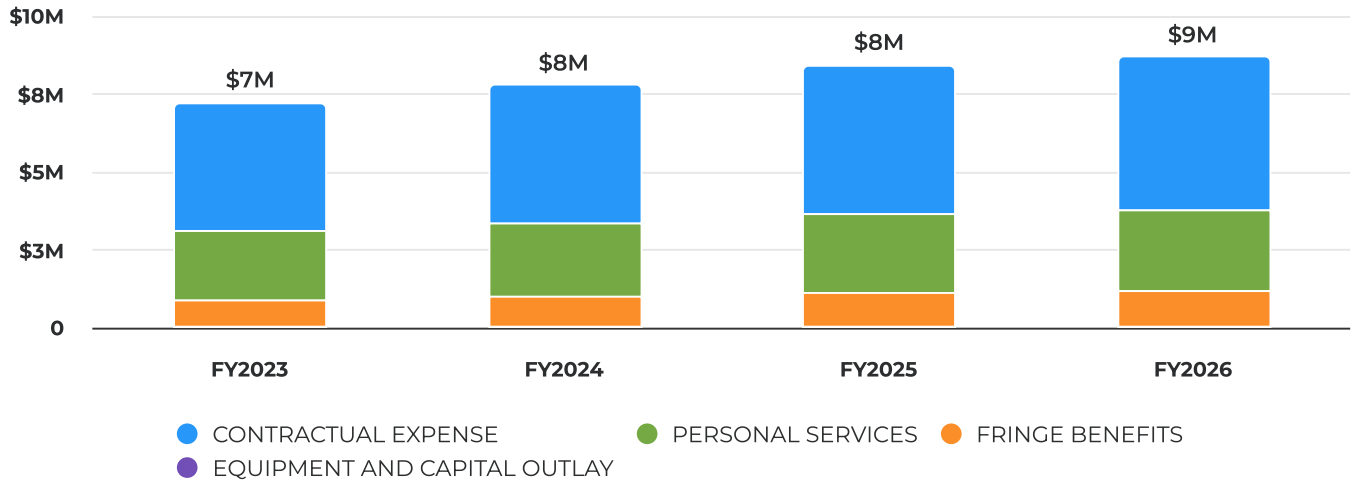


The Public Health expenditure budget for FY2026 is set at \$8.7 million, representing a 3.2% increase from the FY2025 budget of \$8.4 million. This marks a continuation of the budgeted expenditure level with a modest upward adjustment.

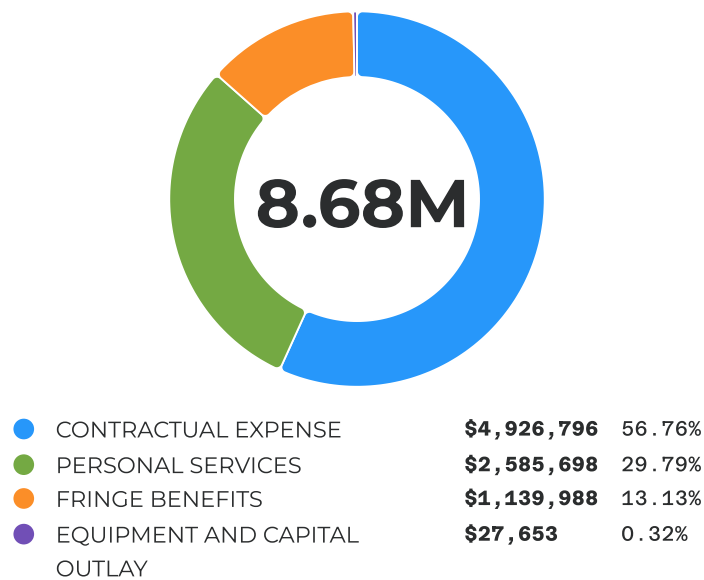
As of 11/20/2025, the actual expenditures in FY2025 were \$6.9 million, and accounted for 81.64% of the budgeted amount for that year. The FY2026 budget anticipates a higher allocation than the actual spending observed in FY2025, indicating a modest increase in service delivery and costs relative to the prior year.

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



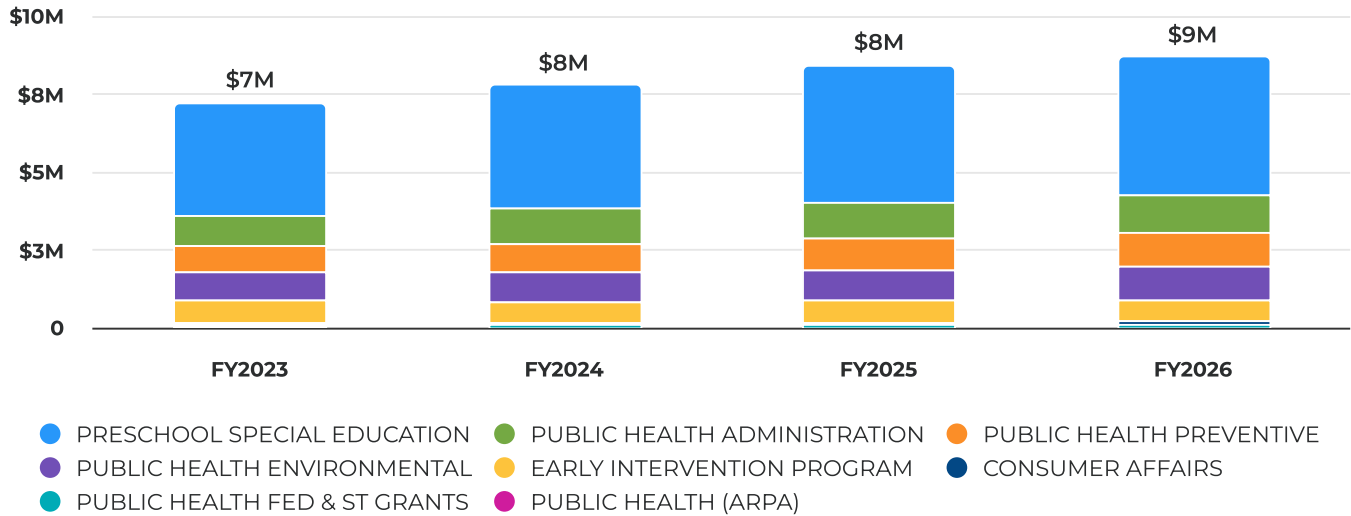
Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PERSONAL SERVICES	\$2,536,150	\$2,711,269	\$2,585,698	\$2,585,698	\$49,548
PRESCHOOL SPECIAL EDUCATION	\$219,290	\$197,083	\$220,548	\$220,548	\$1,258
EARLY INTERVENTION PROGRAM	\$285,512	\$315,940	\$287,974	\$287,974	\$2,462
PUBLIC HEALTH ADMINISTRATION	\$587,179	\$589,288	\$627,954	\$627,954	\$40,775
PUBLIC HEALTH PREVENTIVE	\$679,393	\$838,213	\$702,724	\$702,724	\$23,331

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PUBLIC HEALTH FED & ST GRANTS	\$39,201	\$39,958	\$39,759	\$39,759	\$558
PUBLIC HEALTH ENVIRONMENTAL	\$667,309	\$671,656	\$647,608	\$647,608	-\$19,701
CONSUMER AFFAIRS	\$58,266	\$59,131	\$59,131	\$59,131	\$865
EQUIPMENT AND CAPITAL OUTLAY	\$27,563	\$27,563	\$27,653	\$27,653	\$90
PUBLIC HEALTH ADMINISTRATION	\$27,563	\$27,563	\$27,653	\$27,653	\$90
CONTRACTUAL EXPENSE	\$4,780,318	\$4,963,296	\$4,926,796	\$4,926,796	\$146,478
PRESCHOOL SPECIAL EDUCATION	\$4,105,800	\$4,118,000	\$4,108,000	\$4,108,000	\$2,200
EARLY INTERVENTION PROGRAM	\$325,500	\$323,257	\$323,257	\$323,257	-\$2,243
PUBLIC HEALTH ADMINISTRATION	\$161,018	\$233,982	\$228,982	\$228,982	\$67,964
PUBLIC HEALTH PREVENTIVE	\$120,200	\$148,004	\$126,504	\$126,504	\$6,304
PUBLIC HEALTH FED & ST GRANTS	-	\$7,365	\$7,365	\$7,365	\$7,365
PUBLIC HEALTH ENVIRONMENTAL	\$62,310	\$127,398	\$127,398	\$127,398	\$65,088
CONSUMER AFFAIRS	\$5,490	\$5,290	\$5,290	\$5,290	-\$200
FRINGE BENEFITS	\$1,067,129	\$1,070,330	\$1,139,988	\$1,139,988	\$72,859
PRESCHOOL SPECIAL EDUCATION	\$91,206	\$74,122	\$85,486	\$85,486	-\$5,720
EARLY INTERVENTION PROGRAM	\$77,204	\$95,300	\$104,551	\$104,551	\$27,347
PUBLIC HEALTH ADMINISTRATION	\$337,137	\$294,349	\$322,082	\$322,082	-\$15,055
PUBLIC HEALTH PREVENTIVE	\$218,815	\$266,037	\$271,741	\$271,741	\$52,926
PUBLIC HEALTH FED & ST GRANTS	\$22,058	\$27,703	\$29,034	\$29,034	\$6,976
PUBLIC HEALTH ENVIRONMENTAL	\$280,681	\$270,538	\$283,629	\$283,629	\$2,948
CONSUMER AFFAIRS	\$40,028	\$42,281	\$43,465	\$43,465	\$3,437
Total Expenditures	\$8,411,160	\$8,772,458	\$8,680,135	\$8,680,135	\$268,975

Expenditures by Department

Historical Expenditures by Department



Expenditures by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PRESCHOOL SPECIAL EDUCATION		\$4,416,296	\$4,389,205	\$4,414,034	\$4,414,034	-\$2,262
PERSONAL SERVICES FULL TIME	A296020-511000	\$169,290	\$172,614	\$172,614	\$172,614	\$3,324
PERSONAL SERVICES PART TIME	A296020-513000	\$50,000	\$24,469	\$47,934	\$47,934	-\$2,066
COMPUTER SOFTWARE MAINTENANCE	A296020-540103	\$17,000	\$18,000	\$18,000	\$18,000	\$1,000
ITINERANT SERVICES 3-5	A296020-541029	\$450,000	\$500,000	\$500,000	\$500,000	\$50,000
TRANSPORTATION 3-5	A296020-541050	\$1,330,000	\$1,330,000	\$1,330,000	\$1,330,000	-
ADMIN SCHOOL DISTRICTS	A296020-541061	\$160,000	\$200,000	\$200,000	\$200,000	\$40,000
SEIT SERVICES	A296020-541127	\$50,000	\$60,000	\$60,000	\$60,000	\$10,000
TUITION AND EVALUATION EXPENSE	A296020-541210	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	-
CONSULTANT EXPENSE	A296020-542000	\$98,800	\$10,000	-	-	-\$98,800
STATE RETIREMENT EXPENSE	A296020-581100	\$17,150	\$25,712	\$28,404	\$28,404	\$11,254
SOCIAL SECURITY EXPENSE	A296020-582100	\$16,776	\$15,077	\$16,872	\$16,872	\$96
WORKERS COMPENSATION EXPENSE	A296020-583100	\$485	\$341	\$475	\$475	-\$10
DISABILITY EXPENSE	A296020-585100	\$295	\$159	\$180	\$180	-\$115
EMPLOYEE HEALTH INSURANCE	A296020-586100	\$56,500	\$32,833	\$39,555	\$39,555	-\$16,945

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
EARLY INTERVENTION PROGRAM		\$688,216	\$734,497	\$715,782	\$715,782	\$27,566
PERSONAL SERVICES FULL TIME	A296120- 511000	\$282,512	\$286,971	\$286,971	\$286,971	\$4,459
PERSONAL SERVICES PART TIME	A296120- 513000	\$3,000	\$24,469	\$1,003	\$1,003	-\$1,997
SUPPLEMENTAL PAY	A296120- 516000	-	\$4,500	-	-	-
EI GRANT EXPENSES	A296120- 541025	-	\$2,150	\$2,150	\$2,150	\$2,150
EI SVCS REPLENISH ST ESCROW AC	A296120- 541080	\$310,000	\$310,000	\$310,000	\$310,000	-
CSHCN GRANT EXPENSE	A296120- 541100	-	\$5,107	\$5,107	\$5,107	\$5,107
ITINERANT SERVICES	A296120- 541170	\$5,500	\$3,000	\$3,000	\$3,000	-\$2,500
TRANSPORTATION	A296120- 541190	\$10,000	\$3,000	\$3,000	\$3,000	-\$7,000
STATE RETIREMENT EXPENSE	A296120- 581100	\$36,516	\$46,328	\$51,612	\$51,612	\$15,096
SOCIAL SECURITY EXPENSE	A296120- 582100	\$21,842	\$23,826	\$22,031	\$22,031	\$189
WORKERS COMPENSATION EXPENSE	A296120- 583100	\$551	\$647	\$244	\$244	-\$307
DISABILITY EXPENSE	A296120- 585100	\$295	\$249	\$227	\$227	-\$68
EMPLOYEE HEALTH INSURANCE	A296120- 586100	\$18,000	\$24,250	\$30,437	\$30,437	\$12,437
PUBLIC HEALTH ADMINISTRATION		\$1,112,897	\$1,145,182	\$1,206,671	\$1,206,671	\$93,774
PERSONAL SERVICES FULL TIME	A401040- 511000	\$587,179	\$585,860	\$582,878	\$582,878	-\$4,301
SEVERANCE	A401040- 515000	-	-	\$35,351	\$35,351	\$35,351
SUPPLEMENTAL PAY	A401040- 516000	-	\$3,428	\$9,725	\$9,725	\$9,725
VEHICLE LEASE EXPENSE	A401040- 522500	\$27,563	\$27,563	\$27,653	\$27,653	\$90
DUES & MEMBERSHIPS	A401040- 540010	\$3,801	\$4,051	\$4,051	\$4,051	\$250
COMPUTER EQUIP NOT CAPITALIZED	A401040- 540101	\$5,000	\$5,000	-	-	-\$5,000
COMPUTER SOFTWARE MAINTENANCE	A401040- 540103	\$25,000	\$35,000	\$35,000	\$35,000	\$10,000
OUTSIDE PRINTING EXPENSE	A401040- 540260	\$500	\$500	\$500	\$500	-
INFORMATION TECHNOLOGY EXPENSE	A401040- 540385	\$3,000	\$1,500	\$1,500	\$1,500	-\$1,500
TRAVEL EXPENSE (MILEAGE)	A401040- 541000	\$250	\$250	\$250	\$250	-
TRAVEL EXP(CONFERENCE/SEMINAR)	A401040- 541020	\$200	-	-	-	-\$200

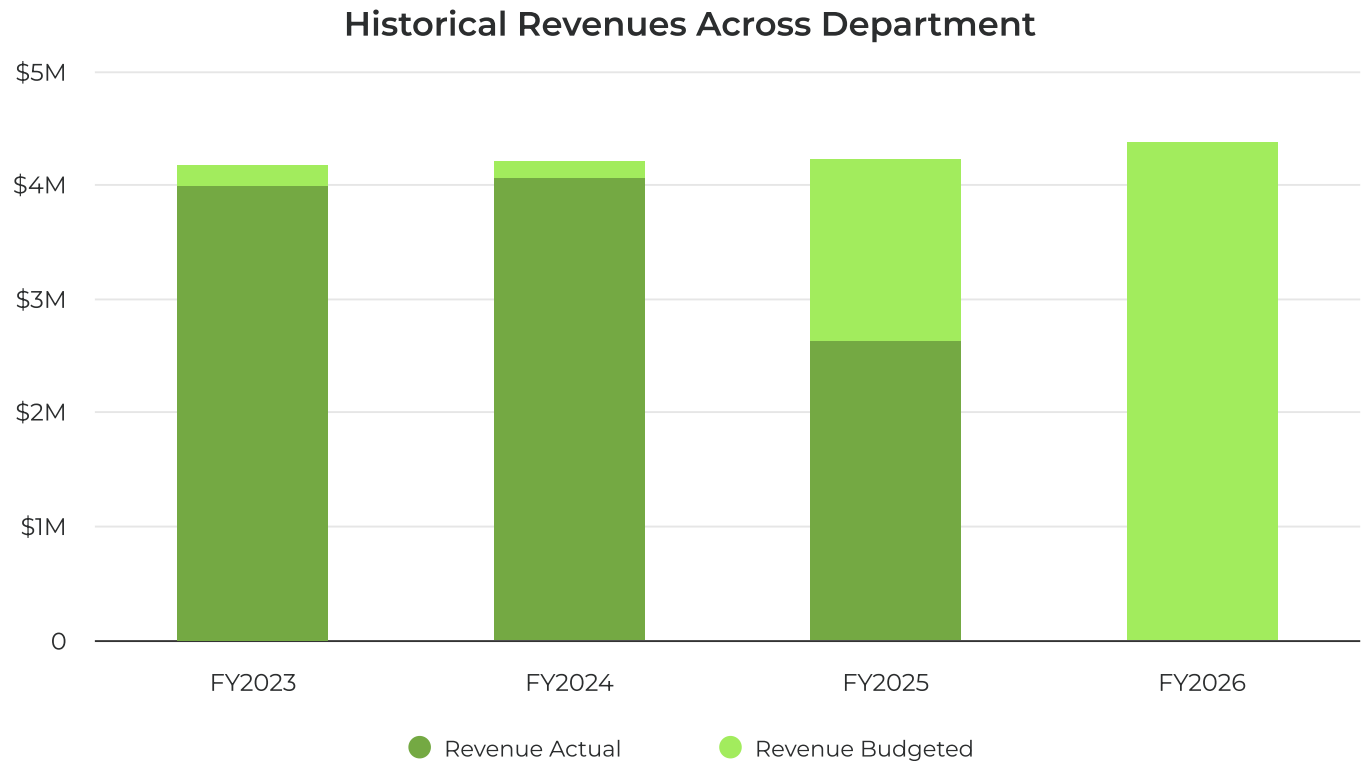
Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
TRAINING & STAFF DEVELOPMENT	A401040- 541030	\$5,000	\$3,500	\$3,500	\$3,500	-\$1,500
TUITION/EDUCATION REIMBURSEMNT	A401040- 541040	\$2,000	-	-	-	-\$2,000
INFRASTRUCTURE GRANT EXPENSE	A401040- 541216	-	\$74,114	\$74,114	\$74,114	\$74,114
ADVERTISING EXPENSE	A401040- 541300	\$500	\$500	\$500	\$500	-
CONTRACTED MEDICAL DIRECTOR	A401040- 542220	\$19,500	\$20,500	\$20,500	\$20,500	\$1,000
MALPRACTICE INSURANCE	A401040- 543050	\$30,467	\$30,467	\$30,467	\$30,467	-
PHYSICAL EXAMS	A401040- 546400	\$1,000	\$500	\$500	\$500	-\$500
INTERPRETATION SERVICES	A401040- 547190	\$5,000	\$500	\$500	\$500	-\$4,500
PHOTOCOPY USAGE/LEASE	A401040- 548900	\$9,000	\$9,000	\$9,000	\$9,000	-
CENTRAL POSTAGE EXPENSE	A401040- 549000	\$8,000	\$7,000	\$7,000	\$7,000	-\$1,000
CENTRAL PRINT & SUPPLY EXPENSE	A401040- 549100	\$1,500	\$800	\$800	\$800	-\$700
OFFICE SUPPLIES & EXPENSE	A401040- 549110	\$6,000	\$5,000	\$5,000	\$5,000	-\$1,000
CENTRAL TELEPHONE EXPENSE	A401040- 549200	\$4,000	\$4,000	\$4,000	\$4,000	-
TELEPHONE/CELLULAR EXP	A401040- 549210	\$14,000	\$14,000	\$14,000	\$14,000	-
RHC/USAC CONSULTANT EXPENSE	A401040- 549215	\$2,300	\$2,300	\$2,300	\$2,300	-
CENTRAL GARAGE EXPENSE	A401040- 549300	\$15,000	\$15,500	\$15,500	\$15,500	\$500
STATE RETIREMENT EXPENSE	A401040- 581100	\$100,940	\$91,300	\$99,752	\$99,752	-\$1,188
SOCIAL SECURITY EXPENSE	A401040- 582100	\$44,919	\$44,819	\$47,267	\$47,267	\$2,348
WORKERS COMPENSATION EXPENSE	A401040- 583100	\$4,998	\$3,860	\$4,019	\$4,019	-\$979
DISABILITY EXPENSE	A401040- 585100	\$480	\$360	\$360	\$360	-\$120
EMPLOYEE HEALTH INSURANCE	A401040- 586100	\$185,800	\$154,010	\$170,684	\$170,684	-\$15,116
PUBLIC HEALTH PREVENTIVE		\$1,018,408	\$1,252,254	\$1,100,969	\$1,100,969	\$82,561
PERSONAL SERVICES FULL TIME	A401240- 511000	\$650,393	\$673,726	\$673,726	\$673,726	\$23,333
PERSONAL SERVICES PART TIME	A401240- 513000	\$25,000	\$148,064	\$25,002	\$25,002	\$2
OVERTIME	A401240- 514000	\$4,000	\$3,016	\$3,996	\$3,996	-\$4
SUPPLEMENTAL PAY	A401240- 516000	-	\$13,407	-	-	-

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
HEALTH FESTIVAL	A401240-540151	\$20,000	\$20,000	-	-	-\$20,000
ELECTRONIC HEALTH RECORD SYSTM	A401240-540703	\$9,000	\$9,000	\$7,800	\$7,800	-\$1,200
TRAINING & STAFF DEVELOPMENT	A401240-541030	\$2,000	\$2,000	\$2,000	\$2,000	-
IMMUNIZATION GRANT EXPENSE	A401240-541031	-	\$5,249	\$5,249	\$5,249	\$5,249
LEAD GRANT EXPENSE	A401240-541037	-	\$10,805	\$10,805	\$10,805	\$10,805
STD EXPENSE	A401240-541052	\$10,000	\$12,000	\$12,000	\$12,000	\$2,000
CHILD SAFETY SEAT PROGRAM	A401240-541063	-	\$8,000	\$8,000	\$8,000	\$8,000
CHEST CLINIC PHYSICIAN	A401240-542230	\$3,500	\$3,500	\$3,500	\$3,500	-
CONTRACTED SERVICES	A401240-542340	\$200	\$200	\$200	\$200	-
EDUCATIONAL SUPPLIES	A401240-542970	\$200	\$200	\$200	\$200	-
VACCINE	A401240-545110	\$55,000	\$55,000	\$55,000	\$55,000	-
NURSING SUPPLIES	A401240-545220	\$3,000	\$3,000	\$3,000	\$3,000	-
LOW RISK TB EXPENSES	A401240-545550	\$1,000	\$1,200	\$1,200	\$1,200	\$200
CHEST CLINIC XRAY/LABS	A401240-545600	\$2,000	\$2,000	\$2,000	\$2,000	-
CHEST CLINIC MEDICATION	A401240-545700	\$3,000	\$4,000	\$4,000	\$4,000	\$1,000
RESPIRATORY PHYSICALS	A401240-545800	\$300	\$300	-	-	-\$300
LEAD TESTING	A401240-546205	\$5,000	\$3,000	\$3,000	\$3,000	-\$2,000
ACCOUNTING SERVICES	A401240-547004	\$5,500	\$5,550	\$5,550	\$5,550	\$50
INTERPRETATION SERVICES	A401240-547190	-	\$3,000	\$3,000	\$3,000	\$3,000
COMMUNCBL DISEASE MEDICATION	A401240-549010	\$500	-	-	-	-\$500
STATE RETIREMENT EXPENSE	A401240-581100	\$102,534	\$101,043	\$112,260	\$112,260	\$9,726
SOCIAL SECURITY EXPENSE	A401240-582100	\$51,974	\$62,866	\$53,453	\$53,453	\$1,479
WORKERS COMPENSATION EXPENSE	A401240-583100	\$3,277	\$3,643	\$3,023	\$3,023	-\$254
DISABILITY EXPENSE	A401240-585100	\$2,030	\$585	\$450	\$450	-\$1,580
EMPLOYEE HEALTH INSURANCE	A401240-586100	\$59,000	\$97,900	\$102,555	\$102,555	\$43,555
PUBLIC HEALTH FED & ST GRANTS		\$61,259	\$75,026	\$76,158	\$76,158	\$14,899

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PERSONAL SERVICES GRANTS	A401640-512000	\$39,201	\$39,759	\$39,759	\$39,759	\$558
SUPPLEMENTAL PAY	A401640-516000	-	\$199	-	-	-
EMERG PREPAREDNESS EXPENSE	A401640-549150	-	\$7,365	\$7,365	\$7,365	\$7,365
STATE RETIREMENT EXPENSE	A401640-581100	\$4,513	\$7,753	\$8,668	\$8,668	\$4,155
SOCIAL SECURITY EXPENSE	A401640-582100	\$2,999	\$3,042	\$3,042	\$3,042	\$43
WORKERS COMPENSATION EXPENSE	A401640-583100	\$256	\$409	\$27	\$27	-\$229
DISABILITY EXPENSE	A401640-585100	\$590	\$23	\$23	\$23	-\$567
EMPLOYEE HEALTH INSURANCE	A401640-586100	\$13,700	\$16,476	\$17,274	\$17,274	\$3,574
PUBLIC HEALTH ENVIRONMENTAL		\$1,010,300	\$1,069,592	\$1,058,635	\$1,058,635	\$48,335
PERSONAL SERVICES FULL TIME	A409040-511000	\$658,801	\$664,372	\$625,222	\$625,222	-\$33,579
PERSONAL SERVICES PART TIME	A409040-513000	\$7,508	-	\$15,002	\$15,002	\$7,494
OVERTIME	A409040-514000	\$1,000	\$900	\$1,000	\$1,000	-
SUPPLEMENTAL PAY	A409040-516000	-	\$6,384	\$6,384	\$6,384	\$6,384
PWS ENHANCEMENT GRANT EXPENSE	A409040-541004	-	\$8,166	\$8,166	\$8,166	\$8,166
TRAINING & STAFF DEVELOPMENT	A409040-541030	\$2,000	\$2,000	\$2,000	\$2,000	-
TOBACCO ENFORCEMENT EXPENSE	A409040-541067	\$800	\$800	\$800	\$800	-
HEALTHY NEIGHBORHOODS GRANT	A409040-542007	-	\$46,322	\$46,322	\$46,322	\$46,322
CONTRACTUAL SERVICES	A409040-542041	\$2,000	\$2,000	\$2,000	\$2,000	-
MISCELLANEOUS ENGINEERING	A409040-542140	\$1,500	\$3,000	\$3,000	\$3,000	\$1,500
VETERINARIAN CONTRACT	A409040-542250	\$3,400	\$3,500	\$3,500	\$3,500	\$100
INDOOR RADON PROGRAM GRANT EXP	A409040-542791	-	\$5,000	\$5,000	\$5,000	\$5,000
MOSQUITO SPRAYING PERMIT EXP	A409040-542906	\$110	\$110	\$110	\$110	-
WATER TESTING SUPPLIES	A409040-542907	\$500	\$500	\$500	\$500	-
RABIES SUPPLIES	A409040-542908	\$3,000	\$3,000	\$3,000	\$3,000	-
MOSQUITO SUPPLIES	A409040-542909	\$1,000	\$1,500	\$1,500	\$1,500	\$500
POST EXPOSURE RABIES	A409040-545050	\$45,000	\$45,000	\$45,000	\$45,000	-

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
LAB FEES	A409040-546700	\$2,000	\$2,000	\$2,000	\$2,000	-
RABIES SPECIMEN EXPENSE	A409040-546800	\$1,000	\$1,500	\$1,500	\$1,500	\$500
INTERPRETATION SERVICES	A409040-547190	-	\$3,000	\$3,000	\$3,000	\$3,000
STATE RETIREMENT EXPENSE	A409040-581100	\$72,517	\$94,020	\$104,064	\$104,064	\$31,547
SOCIAL SECURITY EXPENSE	A409040-582100	\$51,049	\$50,824	\$48,977	\$48,977	-\$2,072
WORKERS COMPENSATION EXPENSE	A409040-583100	\$10,685	\$7,772	\$7,701	\$7,701	-\$2,984
DISABILITY EXPENSE	A409040-585100	\$930	\$473	\$518	\$518	-\$412
EMPLOYEE HEALTH INSURANCE	A409040-586100	\$145,500	\$117,449	\$122,369	\$122,369	-\$23,131
CONSUMER AFFAIRS		\$103,784	\$106,702	\$107,886	\$107,886	\$4,102
PERSONAL SERVICES FULL TIME	A661060-511000	\$58,266	\$59,131	\$59,131	\$59,131	\$865
OPERATIONAL EXPENSE	A661060-540070	\$2,000	\$2,000	\$2,000	\$2,000	-
TRAINING & STAFF DEVELOPMENT	A661060-541030	\$500	\$300	\$300	\$300	-\$200
OFFICE SUPPLIES & EXPENSE	A661060-549110	\$200	\$200	\$200	\$200	-
CENTRAL TELEPHONE EXPENSE	A661060-549200	\$90	\$90	\$90	\$90	-
TELEPHONE/CELLULAR EXP	A661060-549210	\$500	\$500	\$500	\$500	-
CENTRAL GARAGE EXPENSE	A661060-549300	\$2,200	\$2,200	\$2,200	\$2,200	-
STATE RETIREMENT EXPENSE	A661060-581100	\$7,325	\$7,569	\$8,291	\$8,291	\$966
SOCIAL SECURITY EXPENSE	A661060-582100	\$4,457	\$4,524	\$4,524	\$4,524	\$67
WORKERS COMPENSATION EXPENSE	A661060-583100	\$3,196	\$3,000	\$2,285	\$2,285	-\$911
DISABILITY EXPENSE	A661060-585100	\$50	\$45	\$45	\$45	-\$5
EMPLOYEE HEALTH INSURANCE	A661060-586100	\$25,000	\$27,143	\$28,320	\$28,320	\$3,320
Total Expenditures		\$8,411,160	\$8,772,458	\$8,680,135	\$8,680,135	\$268,975

Revenue Summary

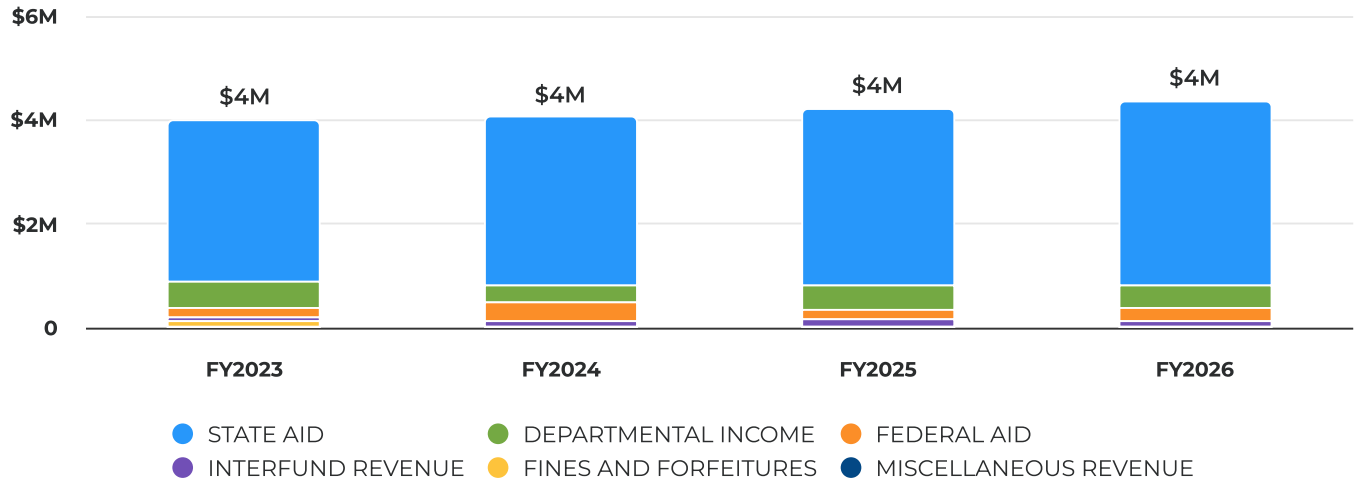


In FY2026, the Public Health department's revenue budget is set at \$4.4 million, representing a 3.7% increase from the FY2025 budgeted amount of \$4.2 million. This continues the upward trend from the previous year, which saw a modest 0.26% increase in budgeted revenue.

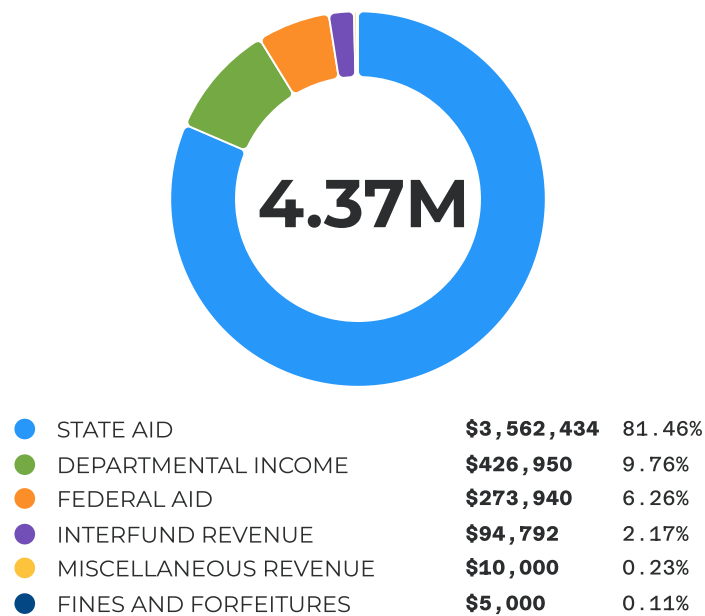
As of 11/20/2025, the Public Health Department experienced a significant revenue shortfall, with actual revenue at only 62.37% of the budgeted revenue. The FY2026 budget suggests an expectation of improved revenue performance compared to FY2025.

Revenues by Revenue Source

Historical Revenues by Revenue Source



FY26 Revenues by Revenue Source



Revenues by Revenue Source

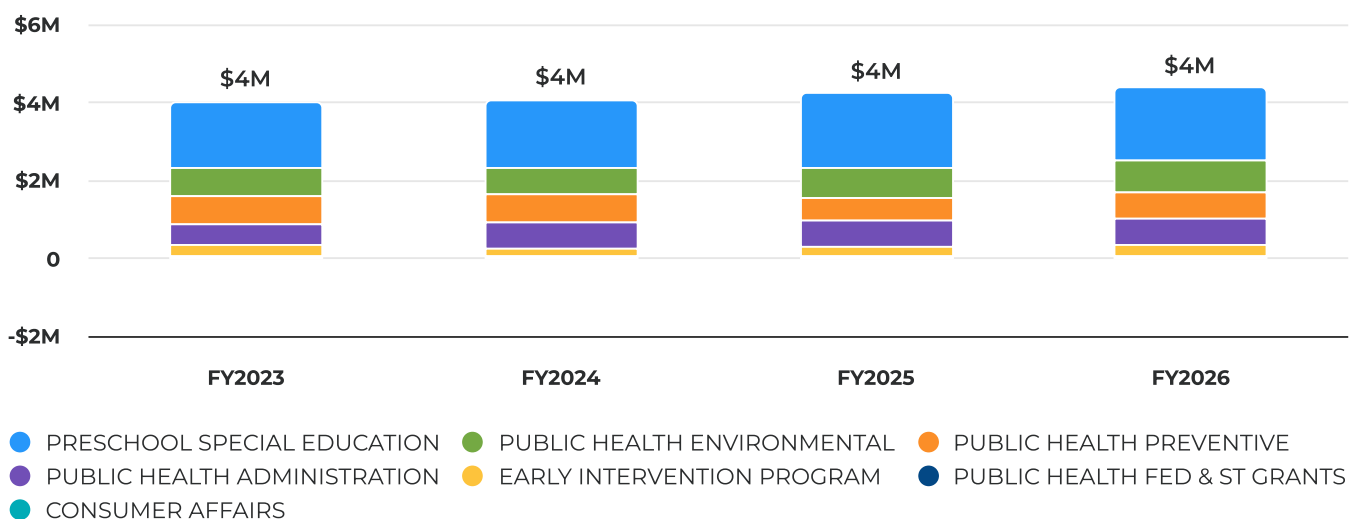
Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
DEPARTMENTAL INCOME	\$440,337	\$416,950	\$426,950	\$426,950	-\$13,387
MEDICARE IMMUNIZATIONS	\$1,000	\$1,000	\$1,000	\$1,000	-
SELF PAY IMMUNIZATIONS	\$1,000	\$1,000	\$1,000	\$1,000	-
FEES CHEST CLINICS	\$350	\$350	\$350	\$350	-
MEDICAID IMMUNIZATIONS	\$100	\$100	\$100	\$100	-
PRIVATE INSURANCE IMMUNIZATION	\$15,000	\$15,000	\$15,000	\$15,000	-
PRIVATE INSURANCE MCH	\$12,000	\$12,000	\$12,000	\$12,000	-

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
FEES TANNING	\$1,320	-	-	-	-\$1,320
FEES SANITARY & FOOD INSPECT	\$77,767	\$75,000	\$75,000	\$75,000	-\$2,767
FEES SUBDIVISION INSPECTION	\$500	-	-	-	-\$500
FEES WATER & SEWER	\$2,500	\$3,000	\$3,000	\$3,000	\$500
FEES ENV PWS PLAN REVIEWS	\$300	-	-	-	-\$300
FEES RABIES CLINIC	\$3,500	\$4,500	\$4,500	\$4,500	\$1,000
FEES RABIES HUMAN VACCINE	\$25,000	\$20,000	\$20,000	\$20,000	-\$5,000
EARLY INTERVENTN MEDICAID FEES	\$20,000	\$5,000	\$5,000	\$5,000	-\$15,000
EARLY INTERVENTION FEES DOH	\$180,000	\$180,000	\$180,000	\$180,000	-
PRESCHOOL MEDICAID FEES	\$100,000	\$100,000	\$110,000	\$110,000	\$10,000
FINES AND FORFEITURES	\$13,500	\$5,000	\$5,000	\$5,000	-\$8,500
TOBACCO PROGRAM FINES	\$11,000	\$2,500	\$2,500	\$2,500	-\$8,500
ENVIRONMENTAL FINES	\$2,500	\$2,500	\$2,500	\$2,500	-
MISCELLANEOUS REVENUE	\$12,000	\$12,000	\$10,000	\$10,000	-\$2,000
RHC/USAC TELECOM REFUND	\$10,000	\$10,000	\$10,000	\$10,000	-
HEALTHY WORKFORCE REGISTRATION	\$2,000	\$2,000	-	-	-\$2,000
INTERFUND REVENUE	\$142,406	\$94,814	\$94,792	\$94,792	-\$47,614
IR PH/PRESCHOOL	\$55,461	\$72,426	\$72,426	\$72,426	\$16,965
IR PH/EARLY INTERVENTION	\$72,209	\$12,796	\$12,796	\$12,796	-\$59,413
IR PH/CONSUMER AFFAIRS	\$14,736	\$9,592	\$2,971	\$2,971	-\$11,765
IR PH/YOUTH BUREAU	-	-	\$6,599	\$6,599	-
STATE AID	\$3,418,378	\$3,562,434	\$3,562,434	\$3,562,434	\$144,056
SA PRESCHOOL ST EDUCATION DEPT	\$1,417,500	\$1,417,500	\$1,417,500	\$1,417,500	-
SA PRESCHOOL ADMIN	\$22,000	\$22,000	\$22,000	\$22,000	-
SA PRESCHOOL ADMIN 1	-\$55,461	-\$72,267	-\$72,267	-\$72,267	-\$16,806
SA PRESCHOOL TRANSPORTATION	\$316,540	\$316,540	\$316,540	\$316,540	-
SA SCHOOL ADMIN HANDICAP PRO	\$95,200	\$95,200	\$95,200	\$95,200	-
SA PUBLIC HEALTH IMMUNIZE GR	\$23,437	\$27,740	\$27,740	\$27,740	\$4,303
SA PH ADMIN	\$499,555	\$486,126	\$486,126	\$486,126	-\$13,429
SA HEALTHY NEIGHBORHOODS PRGM	\$123,481	\$123,481	\$123,481	\$123,481	-
SA BASE GRANT- PREVENTIVE	\$500,082	\$569,224	\$569,224	\$569,224	\$69,142
SA LEAD POISONING GRANT	\$27,778	\$36,337	\$36,337	\$36,337	\$8,559

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
SA BASE GRANT- ENVIRONMENTAL	\$375,355	\$386,758	\$386,758	\$386,758	\$11,403
SA TOBACCO ENFORCEMENT	\$33,558	\$34,700	\$34,700	\$34,700	\$1,142
SA PWS ENHANCEMENT	\$100,604	\$108,066	\$108,066	\$108,066	\$7,462
SA EI ADMINISTRATION	-\$72,209	-\$12,975	-\$12,975	-\$12,975	\$59,234
SA EI ADMIN GRANT	\$11,281	\$12,562	\$12,562	\$12,562	\$1,281
SA RABIES SPECIMEN	\$10,913	\$10,913	\$10,913	\$10,913	-
SA FUEL QUALITY TESTING	\$3,500	\$3,500	\$3,500	\$3,500	-
SA WEIGHTS & MEASURES	-\$14,736	-\$2,971	-\$2,971	-\$2,971	\$11,765
FEDERAL AID	\$190,628	\$273,940	\$273,940	\$273,940	\$83,312
FA IMMUNIZATION ACTION	\$5,145	\$6,089	\$6,089	\$6,089	\$944
FA CHILD SAFETY SEAT GRANT	-	\$8,000	\$8,000	\$8,000	\$8,000
FA LEAD POISONING	\$7,617	\$9,964	\$9,964	\$9,964	\$2,347
FA INDOOR RADON PROGRAM	-	\$5,000	\$5,000	\$5,000	\$5,000
FA PH INFRASTRUCTURE GRANT	\$48,213	\$107,036	\$107,036	\$107,036	\$58,823
FA EARLY INTERVENTION	\$32,733	\$36,449	\$36,449	\$36,449	\$3,716
FA CSHCN GR EARLI INTERVN PRO	\$54,441	\$58,923	\$58,923	\$58,923	\$4,482
FA PH EMERGENCY PREPAREDNESS	\$42,479	\$42,479	\$42,479	\$42,479	-
Total Revenues	\$4,217,249	\$4,365,138	\$4,373,116	\$4,373,116	\$155,867

Revenues by Department

Historical Revenues by Department



Revenues by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PRESCHOOL SPECIAL EDUCATION		\$1,895,779	\$1,878,973	\$1,888,973	\$1,888,973	-\$6,806
PRESCHOOL MEDICAID FEES	A296020- 416054	\$100,000	\$100,000	\$110,000	\$110,000	\$10,000
SA PRESCHOOL ST EDUCATION DEPT	A296020- 432770	\$1,417,500	\$1,417,500	\$1,417,500	\$1,417,500	-
SA PRESCHOOL ADMIN	A296020- 432771	\$22,000	\$22,000	\$22,000	\$22,000	-
SA PRESCHOOL ADMIN 1	A296020- 432772	-\$55,461	-\$72,267	-\$72,267	-\$72,267	-\$16,806
SA PRESCHOOL TRANSPORTATION	A296020- 432774	\$316,540	\$316,540	\$316,540	\$316,540	-
SA SCHOOL ADMIN HANDICAP PRO	A296020- 432776	\$95,200	\$95,200	\$95,200	\$95,200	-
EARLY INTERVENTION PROGRAM		\$226,246	\$279,959	\$279,959	\$279,959	\$53,713
EARLY INTERVENTN MEDICAID FEES	A296120- 416051	\$20,000	\$5,000	\$5,000	\$5,000	-\$15,000
EARLY INTERVENTION FEES DOH	A296120- 416052	\$180,000	\$180,000	\$180,000	\$180,000	-
SA EI ADMINISTRATION	A296120- 434022	-\$72,209	-\$12,975	-\$12,975	-\$12,975	\$59,234
SA EI ADMIN GRANT	A296120- 434024	\$11,281	\$12,562	\$12,562	\$12,562	\$1,281
FA EARLY INTERVENTION	A296120- 444890	\$32,733	\$36,449	\$36,449	\$36,449	\$3,716
FA CSHCN GR EARLI INTERVN PRO	A296120- 444891	\$54,441	\$58,923	\$58,923	\$58,923	\$4,482
PUBLIC HEALTH ADMINISTRATION		\$700,174	\$697,976	\$697,954	\$697,954	-\$2,220
RHC/USAC TELECOM REFUND	A401040- 427020	\$10,000	\$10,000	\$10,000	\$10,000	-
IR PH/PRESCHOOL	A401040- 428044	\$55,461	\$72,426	\$72,426	\$72,426	\$16,965
IR PH/EARLY INTERVENTION	A401040- 428045	\$72,209	\$12,796	\$12,796	\$12,796	-\$59,413
IR PH/CONSUMER AFFAIRS	A401040- 428091	\$14,736	\$9,592	\$2,971	\$2,971	-\$11,765
IR PH/YOUTH BUREAU	A401040- 428141	-	-	\$6,599	\$6,599	-
SA PH ADMIN	A401040- 434011	\$499,555	\$486,126	\$486,126	\$486,126	-\$13,429
FA PH INFRASTRUCTURE GRANT	A401040- 444020	\$48,213	\$107,036	\$107,036	\$107,036	\$58,823
PUBLIC HEALTH PREVENTIVE		\$595,509	\$688,804	\$686,804	\$686,804	\$91,295
MEDICARE IMMUNIZATIONS	A401240- 416012	\$1,000	\$1,000	\$1,000	\$1,000	-

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
SELF PAY IMMUNIZATIONS	A401240- 416013	\$1,000	\$1,000	\$1,000	\$1,000	-
FEES CHEST CLINICS	A401240- 416014	\$350	\$350	\$350	\$350	-
MEDICAID IMMUNIZATIONS	A401240- 416015	\$100	\$100	\$100	\$100	-
PRIVATE INSURANCE IMMUNIZATION	A401240- 416017	\$15,000	\$15,000	\$15,000	\$15,000	-
PRIVATE INSURANCE MCH	A401240- 416018	\$12,000	\$12,000	\$12,000	\$12,000	-
HEALTHY WORKFORCE REGISTRATION	A401240- 427726	\$2,000	\$2,000	-	-	-\$2,000
SA PUBLIC HEALTH IMMUNIZE GR	A401240- 434010	\$23,437	\$27,740	\$27,740	\$27,740	\$4,303
SA BASE GRANT- PREVENTIVE	A401240- 434015	\$500,082	\$569,224	\$569,224	\$569,224	\$69,142
SA LEAD POISONING GRANT	A401240- 434016	\$27,778	\$36,337	\$36,337	\$36,337	\$8,559
FA IMMUNIZATION ACTION	A401240- 444011	\$5,145	\$6,089	\$6,089	\$6,089	\$944
FA CHILD SAFETY SEAT GRANT	A401240- 444013	-	\$8,000	\$8,000	\$8,000	\$8,000
FA LEAD POISONING	A401240- 444015	\$7,617	\$9,964	\$9,964	\$9,964	\$2,347
PUBLIC HEALTH FED & ST GRANTS		\$42,479	\$42,479	\$42,479	\$42,479	-
FA PH EMERGENCY PREPAREDNESS	A401640- 444895	\$42,479	\$42,479	\$42,479	\$42,479	-
PUBLIC HEALTH ENVIRONMENTAL		\$768,298	\$776,418	\$776,418	\$776,418	\$8,120
FEES TANNING	A409040- 416021	\$1,320	-	-	-	-\$1,320
FEES SANITARY & FOOD INSPECT	A409040- 416022	\$77,767	\$75,000	\$75,000	\$75,000	-\$2,767
FEES SUBDIVISION INSPECTION	A409040- 416023	\$500	-	-	-	-\$500
FEES WATER & SEWER	A409040- 416024	\$2,500	\$3,000	\$3,000	\$3,000	\$500
FEES ENV PWS PLAN REVIEWS	A409040- 416025	\$300	-	-	-	-\$300
FEES RABIES CLINIC	A409040- 416026	\$3,500	\$4,500	\$4,500	\$4,500	\$1,000
FEES RABIES HUMAN VACCINE	A409040- 416027	\$25,000	\$20,000	\$20,000	\$20,000	-\$5,000
TOBACCO PROGRAM FINES	A409040- 426102	\$11,000	\$2,500	\$2,500	\$2,500	-\$8,500
ENVIRONMENTAL FINES	A409040- 426103	\$2,500	\$2,500	\$2,500	\$2,500	-
SA HEALTHY NEIGHBORHOODS PRGM	A409040- 434014	\$123,481	\$123,481	\$123,481	\$123,481	-

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
SA BASE GRANT- ENVIRONMENTAL	A409040- 434018	\$375,355	\$386,758	\$386,758	\$386,758	\$11,403
SA TOBACCO ENFORCEMENT	A409040- 434019	\$33,558	\$34,700	\$34,700	\$34,700	\$1,142
SA PWS ENHANCEMENT	A409040- 434020	\$100,604	\$108,066	\$108,066	\$108,066	\$7,462
SA RABIES SPECIMEN	A409040- 434891	\$10,913	\$10,913	\$10,913	\$10,913	-
FA INDOOR RADON PROGRAM	A409040- 444019	-	\$5,000	\$5,000	\$5,000	\$5,000
CONSUMER AFFAIRS		-\$11,236	\$529	\$529	\$529	\$11,765
SA FUEL QUALITY TESTING	A661060- 437890	\$3,500	\$3,500	\$3,500	\$3,500	-
SA WEIGHTS & MEASURES	A661060- 437892	-\$14,736	-\$2,971	-\$2,971	-\$2,971	\$11,765
Total Revenues		\$4,217,249	\$4,365,138	\$4,373,116	\$4,373,116	\$155,867

Mental Health

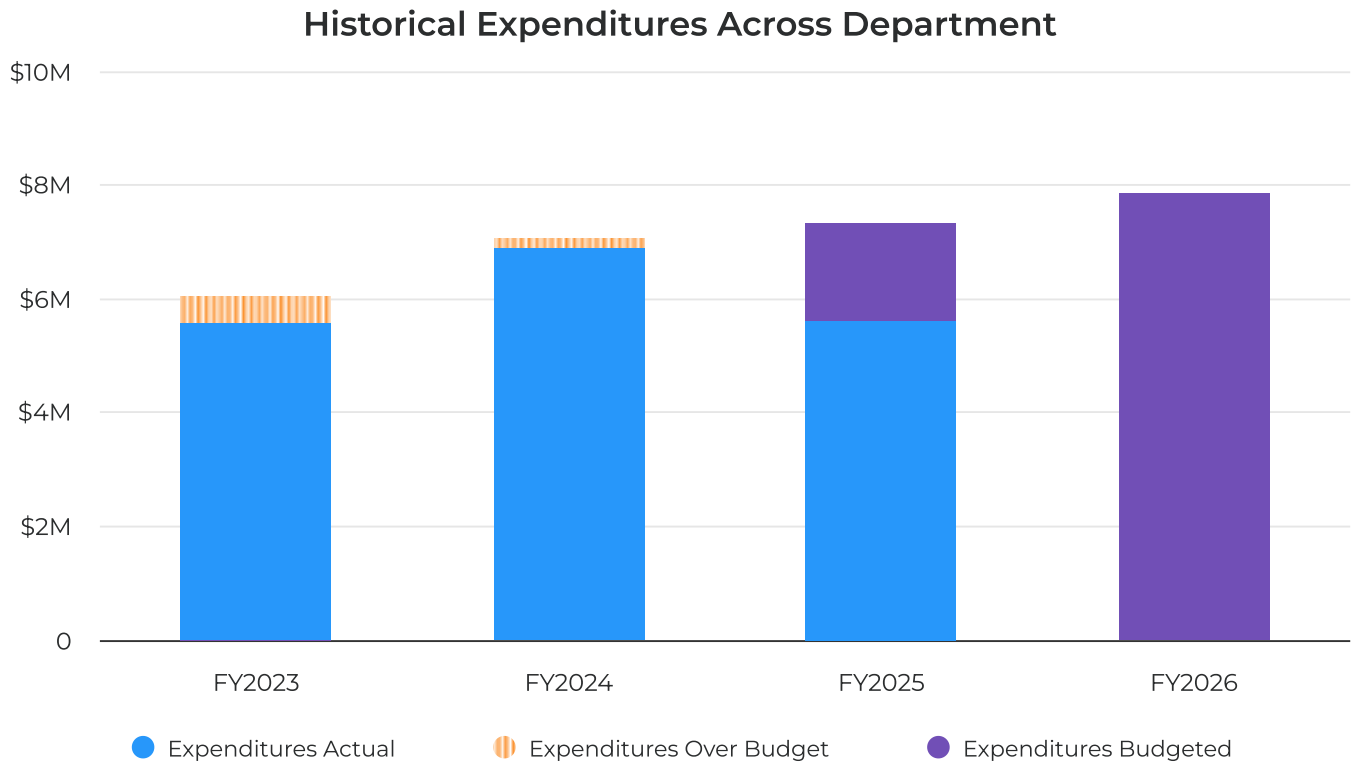
The County Mental Health Department operates an Office of Mental Health licensed clinic in the Veteran's Building as well as a satellite clinic in the Social Services building. The Department also has licensed satellite clinics in several school districts in the county, including: Chittenango, Canastota, Hamilton, Cazenovia, Morrisville, and Deruyter which will be new in 2026. These sites offer individual, group, and family therapy as well as medication management services. Across all of these sites, there are about 1800 clients that are enrolled in clinic services.

The Department offers crisis services to the community, both in person and by phone. There are 3 Crisis Workers in the Department who are available to assist individuals in the community who may be struggling with a behavioral health crisis. The Department also has a licensed clinician who is based at the County Jail, and she offers behavioral health support to inmates.

The Mental Health Department has oversight of Pathways Wellness Center, which is a program run by Peer Specialists, located in the community. The Wellness Center provides individual peer support as well as group social activities.

For the 2026 budget, the Department is requesting an additional Psychiatric Nurse Practitioner to assist with the number of medication referrals that are needed in the Department, as the client census has doubled since 2020.

Expenditure Summary

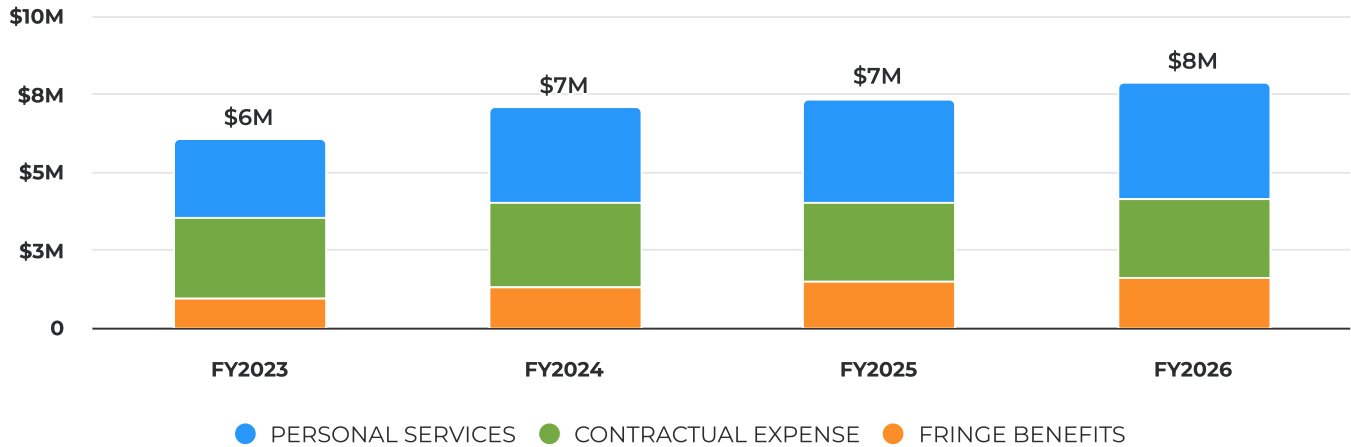


The Mental Health Department for FY2026 shows expense budgeted amount of \$7.8 million, which is a 6.81% increase from the previous year's budget of \$7.3 million. This continues the upward trend in budgeted expenditures, following a 6.38% increase from the prior period to FY2025.

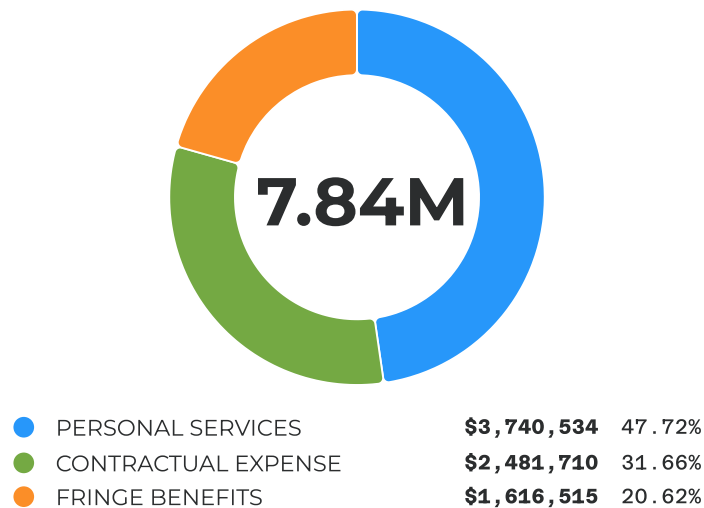
As of 11/20/2025, actual expenditures were \$5.6 million, representing 76.46% of the budgeted amount and slightly below projection for the year. The FY2026 budgeted expenditures exceed both the previous year's actual and budgeted amounts, indicating a planned increase in spending compared to the actual expenditures realized in FY2025. This is due to anticipated expansion in services in 2026 for the Mental Health Clinic.

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



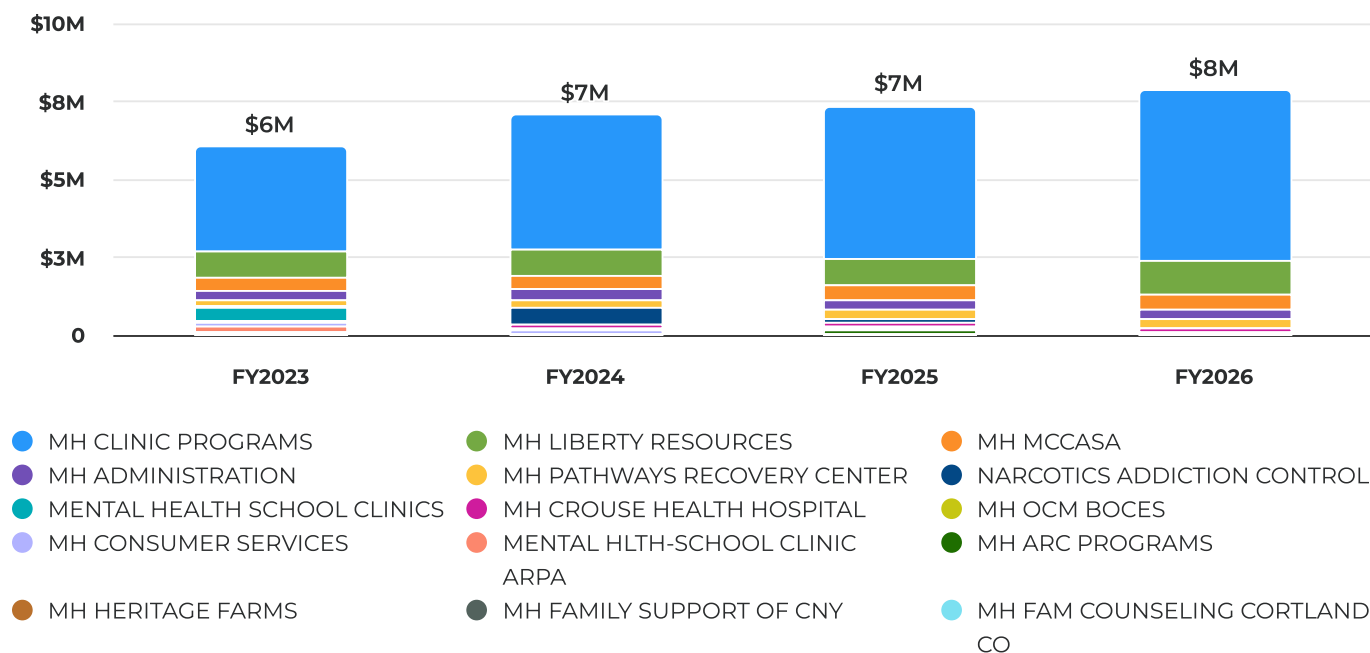
Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PERSONAL SERVICES	\$3,350,536	\$3,675,102	\$3,740,534	\$3,740,534	\$389,998
MH CLINIC PROGRAMS	\$3,025,065	\$3,335,561	\$3,403,107	\$3,403,107	\$378,042
MH ADMINISTRATION	\$184,981	\$191,542	\$191,542	\$191,542	\$6,561
MH PATHWAYS RECOVERY CENTER	\$140,490	\$147,999	\$145,885	\$145,885	\$5,395
CONTRACTUAL EXPENSE	\$2,520,038	\$2,504,740	\$2,481,710	\$2,481,710	-\$38,328
NARCOTICS ADDICTION CONTROL	\$80,000	-	-	-	-\$80,000
MH MCCASA	\$466,260	\$468,123	\$468,123	\$468,123	\$1,863
MH OCM BOCES	\$69,682	\$71,494	\$71,494	\$71,494	\$1,812
MH CLINIC PROGRAMS	\$622,364	\$625,961	\$599,579	\$599,579	-\$22,785
MH ADMINISTRATION	\$489	\$4,444	\$4,546	\$4,546	\$4,057

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
MH LIBERTY RESOURCES	\$842,441	\$1,090,779	\$1,090,779	\$1,090,779	\$248,338
MH HERITAGE FARMS	\$36,434	\$38,075	\$38,075	\$38,075	\$1,641
MH PATHWAYS RECOVERY CENTER	\$97,557	\$90,507	\$93,757	\$93,757	-\$3,800
MH CONSUMER SERVICES	\$104,774	-	-	-	-\$104,774
MH CROUSE HEALTH HOSPITAL	\$112,433	\$115,357	\$115,357	\$115,357	\$2,924
MH ARC PROGRAMS	\$87,604	-	-	-	-\$87,604
FRINGE BENEFITS	\$1,468,117	\$1,526,351	\$1,616,515	\$1,616,515	\$148,398
MH CLINIC PROGRAMS	\$1,266,100	\$1,386,858	\$1,448,170	\$1,448,170	\$182,070
MH ADMINISTRATION	\$109,359	\$95,781	\$102,098	\$102,098	-\$7,261
MH PATHWAYS RECOVERY CENTER	\$92,658	\$43,712	\$66,247	\$66,247	-\$26,411
Total Expenditures	\$7,338,691	\$7,706,193	\$7,838,759	\$7,838,759	\$500,068

Expenditures by Department

Historical Expenditures by Department



Expenditures by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
NARCOTICS ADDICTION CONTROL		\$80,000	-	-	-	-\$80,000
BRIDGES PROGRAM EXPENSE	A422040-542728	\$80,000	-	-	-	-\$80,000
MH MCCASA		\$466,260	\$468,123	\$468,123	\$468,123	\$1,863

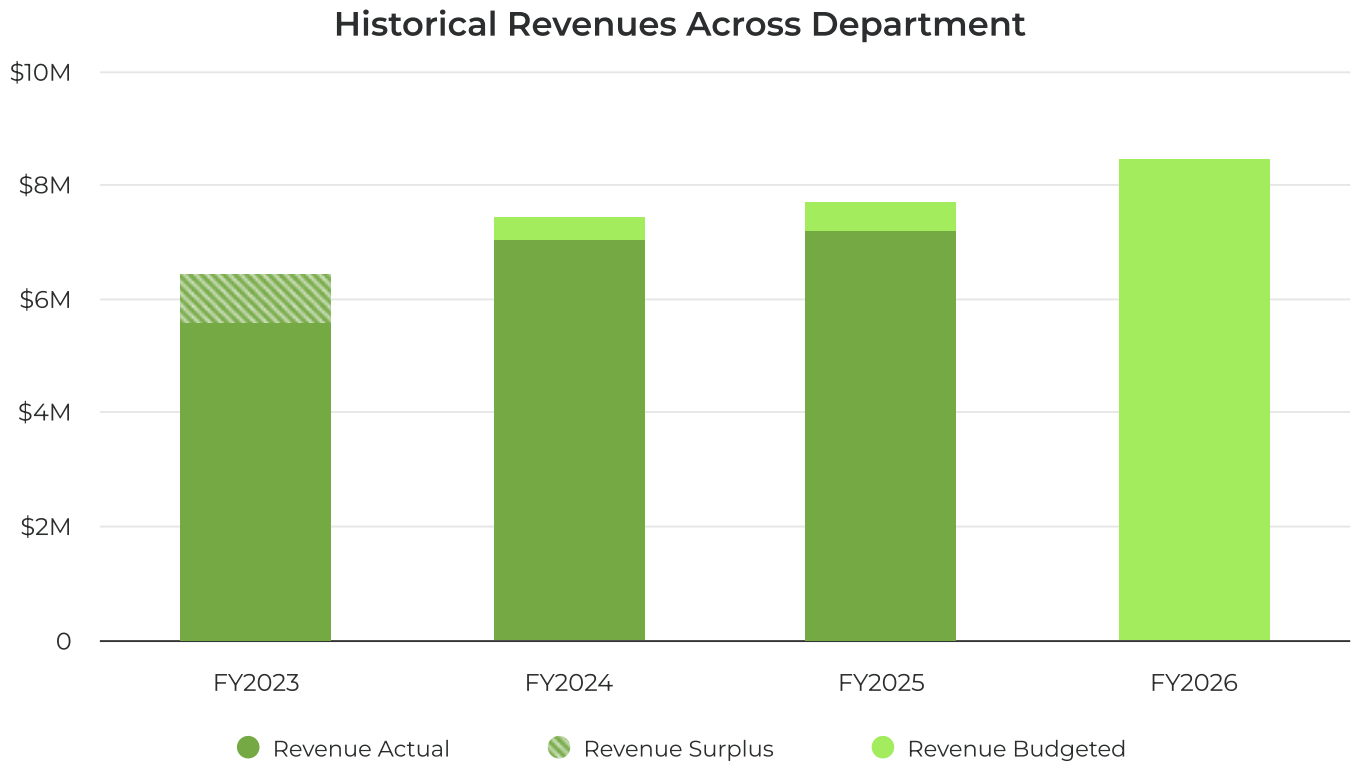
Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
COUNCIL ON ALCOHOL/DRUG ABUSE	A425040- 542710	\$456,260	\$468,123	\$468,123	\$468,123	\$11,863
BRIDGES MIDDLE SCHOOL EDUCATN	A425040- 542713	\$10,000	-	-	-	-\$10,000
MH OCM BOCES		\$69,682	\$71,494	\$71,494	\$71,494	\$1,812
OCM BOCES	A425140- 542711	\$69,682	\$71,494	\$71,494	\$71,494	\$1,812
MH CLINIC PROGRAMS		\$4,913,529	\$5,348,380	\$5,450,856	\$5,450,856	\$537,327
PERSONAL SERVICES FULL TIME	A430840- 511000	\$3,025,065	\$3,326,561	\$3,394,107	\$3,394,107	\$369,042
SUPPLEMENTAL PAY	A430840- 516000	-	\$9,000	\$9,000	\$9,000	\$9,000
BOOKS & PERIODICALS	A430840- 540050	\$825	\$825	\$825	\$825	-
COMPUTER SOFTWARE	A430840- 540102	\$144,836	\$167,744	\$167,744	\$167,744	\$22,908
COMPUTER SOFTWARE MAINTENANCE	A430840- 540103	\$900	\$900	\$900	\$900	-
MAINTENANCE IN LIEU OF RENT	A430840- 540370	\$50,791	\$50,976	\$34,866	\$34,866	-\$15,925
TRAVEL EXPENSE (MILEAGE)	A430840- 541000	\$3,300	\$3,800	\$3,800	\$3,800	\$500
TRAVEL EXP(CONFERENCE/SEMINAR)	A430840- 541020	\$800	\$800	\$800	\$800	-
TRAINING & STAFF DEVELOPMENT	A430840- 541030	\$7,000	\$9,000	\$9,000	\$9,000	\$2,000
PY UPL INTERGOVERNMENTAL TSF	A430840- 541166	\$37,500	-	-	-	-\$37,500
ADVERTISING EXPENSE	A430840- 541300	\$1,000	\$1,000	\$1,000	\$1,000	-
CONSULTANT EXPENSE	A430840- 542000	\$11,600	\$11,600	\$11,600	\$11,600	-
MEDICAL/PSYCHIATRIC SERVICES	A430840- 542270	\$216,350	\$216,350	\$216,350	\$216,350	-
STATE CRISIS LINE EXPENSE	A430840- 542730	\$6,000	\$6,100	\$6,100	\$6,100	\$100
GROUP THERAPY SUPPLIES	A430840- 542911	\$500	\$500	-	-	-\$500
EDUCATIONAL SUPPLIES	A430840- 542970	\$500	\$500	-	-	-\$500
LIABILITY INSURANCE	A430840- 543010	\$35,200	\$38,400	\$38,400	\$38,400	\$3,200
PRESCRIPTIONS	A430840- 545000	-	\$9,784	\$9,784	\$9,784	\$9,784
PHOTOCOPY USAGE/LEASE	A430840- 548900	\$6,272	\$6,272	\$4,000	\$4,000	-\$2,272
CENTRAL POSTAGE EXPENSE	A430840- 549000	\$4,045	\$4,045	\$4,045	\$4,045	-
CENTRAL PRINT & SUPPLY EXPENSE	A430840- 549100	\$6,000	\$6,000	\$3,000	\$3,000	-\$3,000
OFFICE SUPPLIES & EXPENSE	A430840- 549110	\$10,000	\$10,500	\$10,500	\$10,500	\$500

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
CENTRAL TELEPHONE EXPENSE	A430840- 549200	\$7,000	\$7,000	\$3,000	\$3,000	-\$4,000
TELEPHONE/CELLULAR EXP	A430840- 549210	\$4,800	\$6,720	\$6,720	\$6,720	\$1,920
ALLOCATION ADMINISTRATIVE EXP	A430840- 549970	\$67,145	\$67,145	\$67,145	\$67,145	-
STATE RETIREMENT EXPENSE	A430840- 581100	\$397,597	\$457,948	\$516,106	\$516,106	\$118,509
SOCIAL SECURITY EXPENSE	A430840- 582100	\$231,418	\$248,973	\$255,154	\$255,154	\$23,736
WORKERS COMPENSATION EXPENSE	A430840- 583100	\$6,125	\$5,800	\$5,970	\$5,970	-\$155
DISABILITY EXPENSE	A430840- 585100	\$1,760	\$1,980	\$1,980	\$1,980	\$220
EMPLOYEE HEALTH INSURANCE	A430840- 586100	\$629,200	\$672,157	\$668,960	\$668,960	\$39,760
MH ADMINISTRATION		\$294,829	\$291,767	\$298,186	\$298,186	\$3,357
PERSONAL SERVICES FULL TIME	A431040- 511000	\$184,981	\$188,410	\$188,410	\$188,410	\$3,429
SUPPLEMENTAL PAY	A431040- 516000	-	\$3,132	\$3,132	\$3,132	\$3,132
DUES & MEMBERSHIPS	A431040- 540010	\$3,925	\$4,065	\$4,065	\$4,065	\$140
MENTAL HEALTH BOARD EXPENSE	A431040- 540330	\$400	\$400	\$400	\$400	-
MAINTENANCE IN LIEU OF RENT	A431040- 540370	\$2,309	\$2,124	\$2,226	\$2,226	-\$83
TRAINING & STAFF DEVELOPMENT	A431040- 541030	\$1,000	\$1,000	\$1,000	\$1,000	-
CONSULTANT EXPENSE	A431040- 542000	\$46,200	\$50,000	\$50,000	\$50,000	\$3,800
MENTAL HEALTH CONSULTANT	A431040- 542160	\$5,300	\$5,500	\$5,500	\$5,500	\$200
EXAMINATIONS	A431040- 545070	\$21,000	\$21,000	\$21,000	\$21,000	-
ALLOCATION ADMINISTRATIVE EXP	A431040- 549970	-\$79,645	-\$79,645	-\$79,645	-\$79,645	-
STATE RETIREMENT EXPENSE	A431040- 581100	\$38,527	\$36,740	\$41,074	\$41,074	\$2,547
SOCIAL SECURITY EXPENSE	A431040- 582100	\$14,152	\$14,413	\$14,413	\$14,413	\$261
WORKERS COMPENSATION EXPENSE	A431040- 583100	\$580	\$500	\$354	\$354	-\$226
DISABILITY EXPENSE	A431040- 585100	\$100	\$90	\$90	\$90	-\$10
EMPLOYEE HEALTH INSURANCE	A431040- 586100	\$56,000	\$44,038	\$46,167	\$46,167	-\$9,833
MH LIBERTY RESOURCES		\$842,441	\$1,090,779	\$1,090,779	\$1,090,779	\$248,338
CSS LIBERTY RESOURCES	A431640- 542740	\$109,377	\$112,407	\$112,407	\$112,407	\$3,030
LIBERTY RESOURCE HALFWAY HOUSE	A431640- 542760	\$372,156	\$388,386	\$388,386	\$388,386	\$16,230

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PERM SUPPORTED HSNG LIBERTY RS	A431640- 542770	\$98,247	\$94,248	\$94,248	\$94,248	-\$3,999
LIBERTY RESOURCES CY CASE MGMT	A431640- 542780	\$111,508	\$114,408	\$114,408	\$114,408	\$2,900
SUPPORTED HOUSING LIBERTY RS	A431640- 542790	\$151,153	\$157,656	\$157,656	\$157,656	\$6,503
TRANSITIONAL SAFETY HOUSING	A431640- 542804	-	\$223,674	\$223,674	\$223,674	-
MH HERITAGE FARMS		\$36,434	\$38,075	\$38,075	\$38,075	\$1,641
HERITAGE FARMS CONTRACT	A432040- 542703	\$36,434	\$38,075	\$38,075	\$38,075	\$1,641
MH PATHWAYS RECOVERY CENTER		\$330,705	\$282,218	\$305,889	\$305,889	-\$24,816
PERSONAL SERVICES FULL TIME	A432140- 511000	\$140,490	\$146,500	\$144,386	\$144,386	\$3,896
SUPPLEMENTAL PAY	A432140- 516000	-	\$1,499	\$1,499	\$1,499	\$1,499
INFORMATION TECHNOLOGY EXPENSE	A432140- 540385	\$1,000	\$1,000	\$1,000	\$1,000	-
OFFICE EQUIPMENT/FURNITURE	A432140- 540400	\$2,600	\$2,600	\$2,600	\$2,600	-
TRAVEL EXPENSE (MILEAGE)	A432140- 541000	\$1,000	\$1,000	\$1,000	\$1,000	-
TRAINING & STAFF DEVELOPMENT	A432140- 541030	\$4,500	\$4,500	\$4,500	\$4,500	-
ADVERTISING EXPENSE	A432140- 541300	\$800	\$800	\$800	\$800	-
GROUP THERAPY SUPPLIES	A432140- 542911	\$40,307	\$40,307	\$40,307	\$40,307	-
LIABILITY INSURANCE	A432140- 543010	\$2,400	\$2,400	\$2,400	\$2,400	-
UTILITY EXPENSE	A432140- 544013	\$7,250	-	\$3,200	\$3,200	-\$4,050
CLEANING SERVICE CONTRACTS	A432140- 548100	\$8,000	\$8,000	\$8,000	\$8,000	-
PHOTOCOPY USAGE/LEASE	A432140- 548900	\$600	\$600	\$600	\$600	-
CENTRAL PRINT & SUPPLY EXPENSE	A432140- 549100	\$600	\$600	\$300	\$300	-\$300
OFFICE SUPPLIES & EXPENSE	A432140- 549110	\$6,000	\$6,000	\$6,000	\$6,000	-
CENTRAL TELEPHONE EXPENSE	A432140- 549200	-	-	\$350	\$350	\$350
TELEPHONE/CELLULAR EXPENSE	A432140- 549210	\$3,000	\$3,000	\$3,000	\$3,000	-
CENTRAL GARAGE EXPENSE	A432140- 549300	\$7,000	\$7,200	\$7,200	\$7,200	\$200
ALLOCATION ADMINISTRATIVE EXP	A432140- 549970	\$12,500	\$12,500	\$12,500	\$12,500	-
STATE RETIREMENT EXPENSE	A432140- 581100	\$35,744	\$12,831	\$20,246	\$20,246	-\$15,498

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
SOCIAL SECURITY EXPENSE	A432140-582100	\$10,748	\$7,669	\$11,046	\$11,046	\$298
WORKERS COMPENSATION EXPENSE	A432140-583100	\$916	\$500	\$342	\$342	-\$574
DISABILITY EXPENSE	A432140-585100	\$250	\$90	\$135	\$135	-\$115
EMPLOYEE HEALTH INSURANCE	A432140-586100	\$45,000	\$22,622	\$34,478	\$34,478	-\$10,522
MH CONSUMER SERVICES		\$104,774	-	-	-	-\$104,774
PROS CLINIC	A432640-542709	\$104,774	-	-	-	-\$104,774
MH CROUSE HEALTH HOSPITAL		\$112,433	\$115,357	\$115,357	\$115,357	\$2,924
JAIL CD SERVICES	A432740-542797	\$112,433	\$115,357	\$115,357	\$115,357	\$2,924
MH ARC PROGRAMS		\$87,604	-	-	-	-\$87,604
REINVEST SUPPORTED EMPLOYMENT	A433040-542708	\$87,604	-	-	-	-\$87,604
Total Expenditures		\$7,338,691	\$7,706,193	\$7,838,759	\$7,838,759	\$500,068

Revenue Summary

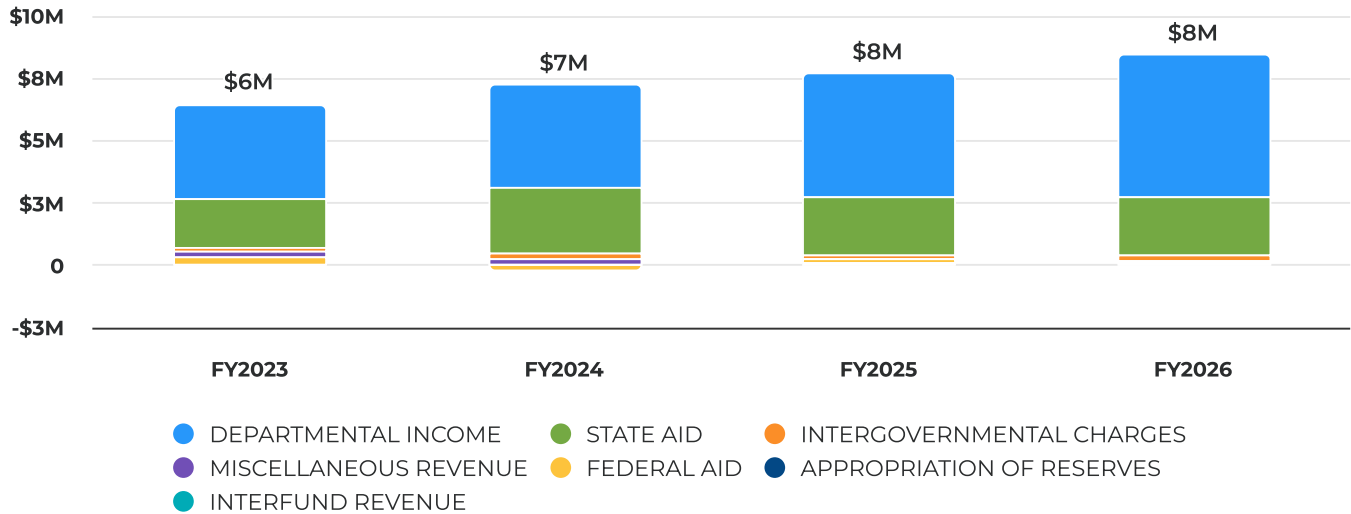


The Mental Health Department for FY2026 shows a budgeted revenue of \$8.5 million, which is an increase of 9.88% from the previous year's budgeted revenue of \$7.7 million. This represents a notable growth compared to the 3.69% increase from the prior period to FY2025.

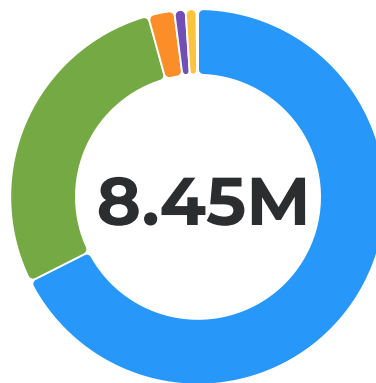
In FY2025, the actual revenue was \$7.2 million, which was 93.71% of the budgeted amount. The FY2026 budget anticipates a stronger revenue performance with a higher budgeted amount, indicating expectations of continued growth in revenue for Mental Health services.

Revenues by Revenue Source

Historical Revenues by Revenue Source



FY26 Revenues by Revenue Source



DEPARTMENTAL INCOME	\$5,711,618	67.56%
STATE AID	\$2,380,624	28.16%
INTERGOVERNMENTAL CHARGES	\$191,000	2.26%
MISCELLANEOUS REVENUE	\$81,421	0.96%
FEDERAL AID	\$80,000	0.95%
INTERFUND REVENUE	\$9,784	0.12%

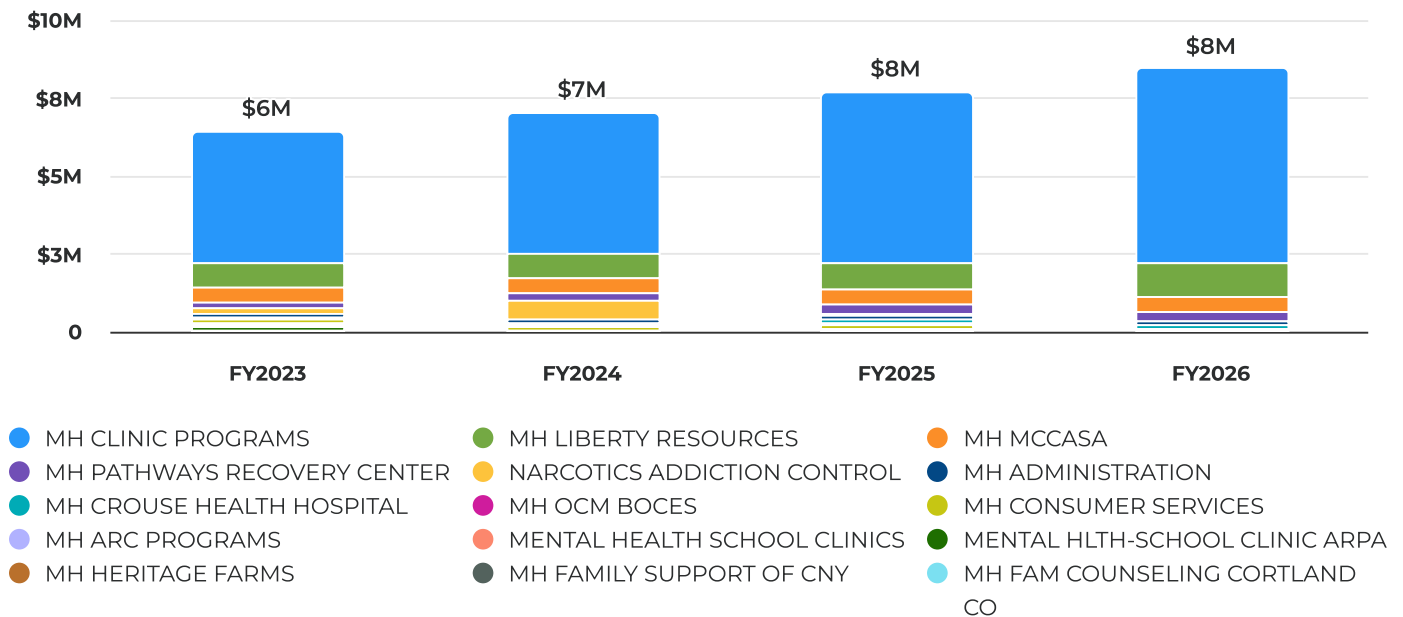
Revenues by Revenue Source

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
DEPARTMENTAL INCOME	\$4,926,153	\$5,511,618	\$5,711,618	\$5,711,618	\$785,465
MENTAL HEALTH FEES CLINIC	\$4,926,153	\$5,511,618	\$5,711,618	\$5,711,618	\$785,465
INTERGOVERNMENTAL CHARGES	\$197,422	\$191,000	\$191,000	\$191,000	-\$6,422
SCHOOL CLINIC REIMBURSEMENT	\$197,422	\$191,000	\$191,000	\$191,000	-\$6,422
MISCELLANEOUS REVENUE	-	\$81,421	\$81,421	\$81,421	\$81,421

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
ONEIDA POLICE DEPT MH REIMB	-	\$81,421	\$81,421	\$81,421	-
INTERFUND REVENUE	-	\$9,784	\$9,784	\$9,784	\$9,784
IR SHERIFF-CORRECTIONS	-	\$9,784	\$9,784	\$9,784	\$9,784
STATE AID	\$2,335,635	\$2,380,624	\$2,380,624	\$2,380,624	\$44,989
SA OPWDD	\$74,838	\$76,783	\$76,783	\$76,783	\$1,945
SA OASAS MH ADMIN	\$1,124,488	\$1,377,400	\$1,377,400	\$1,377,400	\$252,912
SA OMH	\$991,309	\$926,441	\$926,441	\$926,441	-\$64,868
SA OMH SCHOOL CLINIC	\$145,000	-	-	-	-\$145,000
FEDERAL AID	\$155,000	\$80,000	\$80,000	\$80,000	-\$75,000
FA MEDICAID ADMN CLAIMING-CLIN	\$80,000	\$80,000	\$80,000	\$80,000	-
FA PY UPPER PAYMENT LIMIT	\$75,000	-	-	-	-\$75,000
APPROPRIATION OF RESERVES	\$80,000	-	-	-	-\$80,000
APPROP OF OPIOID RSVS- RESTRICT	\$80,000	-	-	-	-\$80,000
Total Revenues	\$7,694,210	\$8,254,447	\$8,454,447	\$8,454,447	\$760,237

Revenues by Department

Historical Revenues by Department



Revenues by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
NARCOTICS ADDICTION CONTROL		\$80,000	-	-	-	-\$80,000

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
APPROP OF OPIOID RSVS-RESTRICT	A422040- 488030	\$80,000	-	-	-	-\$80,000
MH MCCASA		\$456,260	\$468,123	\$468,123	\$468,123	\$11,863
SA OASAS MH ADMIN	A425040- 434904	\$456,260	\$468,123	\$468,123	\$468,123	\$11,863
MH OCM BOCES		\$69,682	\$71,494	\$71,494	\$71,494	\$1,812
SA OASAS MH ADMIN	A425140- 434904	\$69,682	\$71,494	\$71,494	\$71,494	\$1,812
MH CLINIC PROGRAMS		\$5,512,763	\$6,069,305	\$6,269,305	\$6,269,305	\$756,542
MENTAL HEALTH FEES CLINIC	A430840- 416200	\$4,926,153	\$5,511,618	\$5,711,618	\$5,711,618	\$785,465
SCHOOL CLINIC REIMBURSEMENT	A430840- 422612	\$197,422	\$191,000	\$191,000	\$191,000	-\$6,422
ONEIDA POLICE DEPT MH REIMB	A430840- 427074	-	\$81,421	\$81,421	\$81,421	-
IR SHERIFF- CORRECTIONS	A430840- 428114	-	\$9,784	\$9,784	\$9,784	\$9,784
SA OMH	A430840- 434923	\$89,188	\$195,482	\$195,482	\$195,482	\$106,294
SA OMH SCHOOL CLINIC	A430840- 434927	\$145,000	-	-	-	-\$145,000
FA MEDICAID ADMN CLAIMING-CLIN	A430840- 444883	\$80,000	\$80,000	\$80,000	\$80,000	-
FA PY UPPER PAYMENT LIMIT	A430840- 444901	\$75,000	-	-	-	-\$75,000
MH ADMINISTRATION		\$116,837	\$119,875	\$119,875	\$119,875	\$3,038
SA OPWDD	A431040- 434903	\$52,770	\$54,141	\$54,141	\$54,141	\$1,371
SA OASAS MH ADMIN	A431040- 434904	\$15,710	\$16,118	\$16,118	\$16,118	\$408
SA OMH	A431040- 434923	\$48,357	\$49,616	\$49,616	\$49,616	\$1,259
MH LIBERTY RESOURCES		\$842,441	\$1,090,779	\$1,090,779	\$1,090,779	\$248,338
SA OASAS MH ADMIN	A431640- 434904	\$470,403	\$706,308	\$706,308	\$706,308	\$235,905
SA OMH	A431640- 434923	\$372,038	\$384,471	\$384,471	\$384,471	\$12,433
MH HERITAGE FARMS		\$22,068	\$22,642	\$22,642	\$22,642	\$574
SA OPWDD	A432040- 434903	\$22,068	\$22,642	\$22,642	\$22,642	\$574
MH PATHWAYS RECOVERY CENTER		\$289,348	\$296,872	\$296,872	\$296,872	\$7,524
SA OMH	A432140- 434923	\$289,348	\$296,872	\$296,872	\$296,872	\$7,524
MH CONSUMER SERVICES		\$104,774	-	-	-	-\$104,774
SA OMH	A432640- 434923	\$104,774	-	-	-	-\$104,774
MH CROUSE HEALTH HOSPITAL		\$112,433	\$115,357	\$115,357	\$115,357	\$2,924

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
SA OASAS MH ADMIN	A432740- 434904	\$112,433	\$115,357	\$115,357	\$115,357	\$2,924
MH ARC PROGRAMS		\$87,604	-	-	-	-\$87,604
SA OMH	A433040- 434923	\$87,604	-	-	-	-\$87,604
Total Revenues		\$7,694,210	\$8,254,447	\$8,454,447	\$8,454,447	\$760,237

Veteran's Agency

Our mission

The Madison County Veterans Service Agency is the dedicated resource for the veteran community of Madison County. We provide comprehensive VA claims assistance and address a full spectrum of veteran-related concerns, including vital peer support. Our primary focus is securing veterans' earned benefits: compensation, pension, and claim appeals through the Department of Veterans Affairs. Our robust, ever-growing network ensures veterans are quickly and seamlessly connected with the services and resources they need and have earned.

Services

- Benefits Counseling By Accredited Service Officers
- Claim Development
- Form Preparation
- Military Records & Medals
- Peer Support

Major Changes to Budget

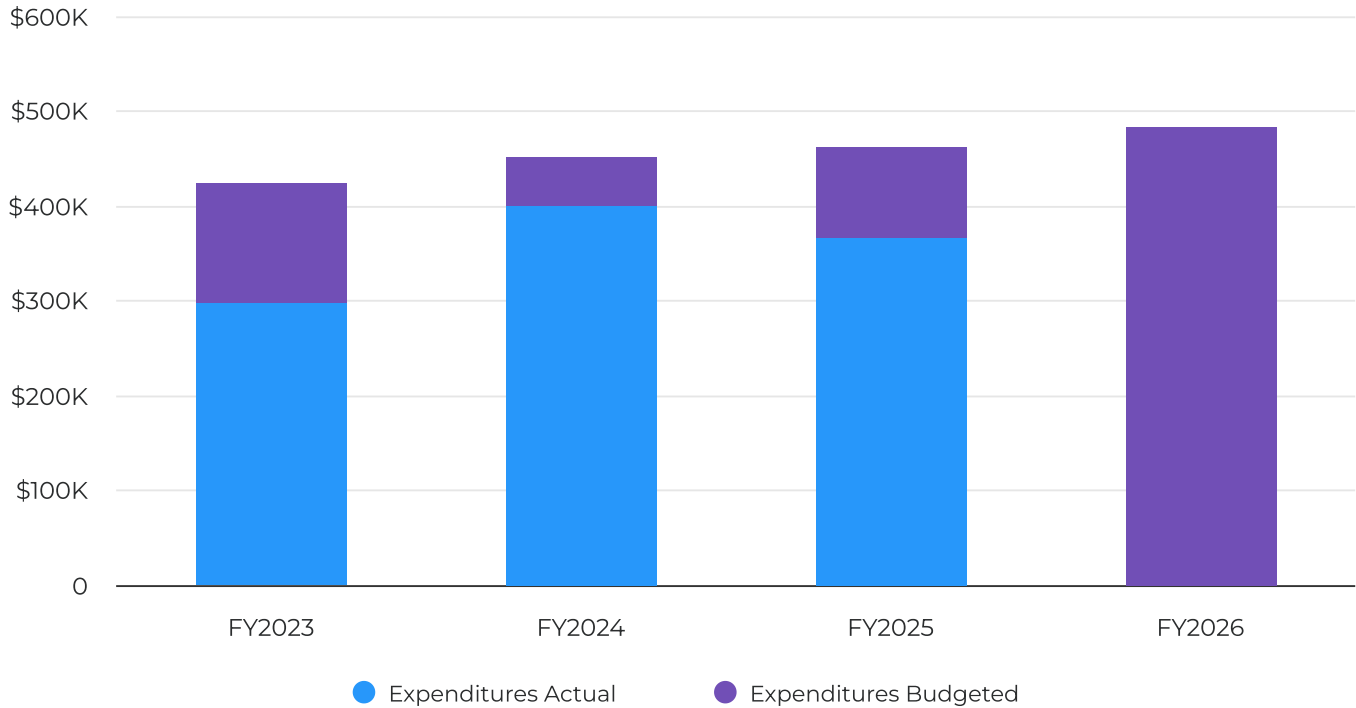
The overall 2026 budget increase was primarily driven by the required growth in the Personal Services Expenses line item, along with a significant contribution from the increase in the Indigent Burials line item.

Opportunities for 2026

Utilizing the NYS Joseph P. Dwyer Peer Support Project state aid funding, we are committed to significantly expanding and innovating our peer support services and unique veteran programming in 2026. This essential funding will drive improvements both within our agency and throughout the veteran community we serve.

Expenditure Summary

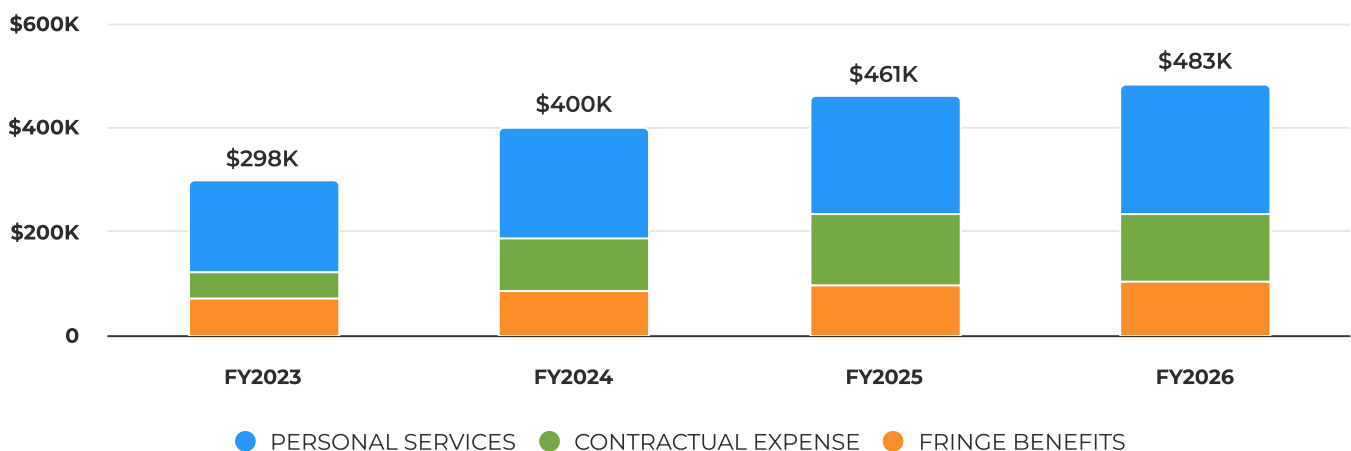
Historical Expenditures Across Department



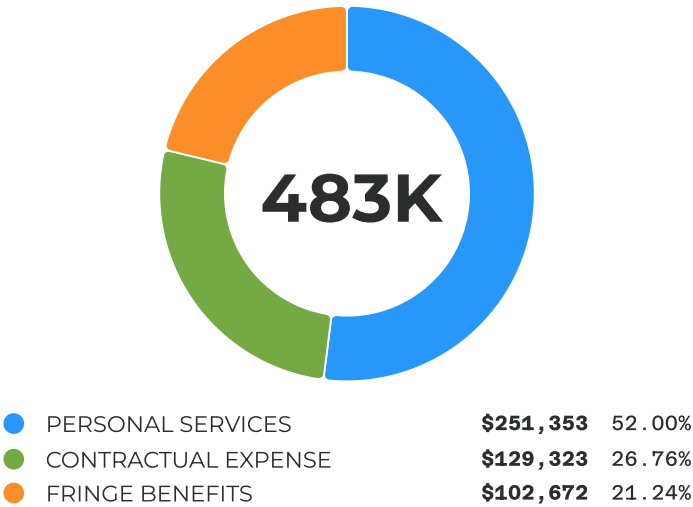
The Veteran's Agency's budgeted expenditures for FY2026 are \$483,348, representing a 4.91% increase from the FY2025 budgeted amount of \$460,744. This continues the upward trend from FY2025, which saw a 2.05% increase over the prior period. The FY2025 actual expenditures were \$365,570, which was 79.34% of the budgeted expenditures for that year.

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type

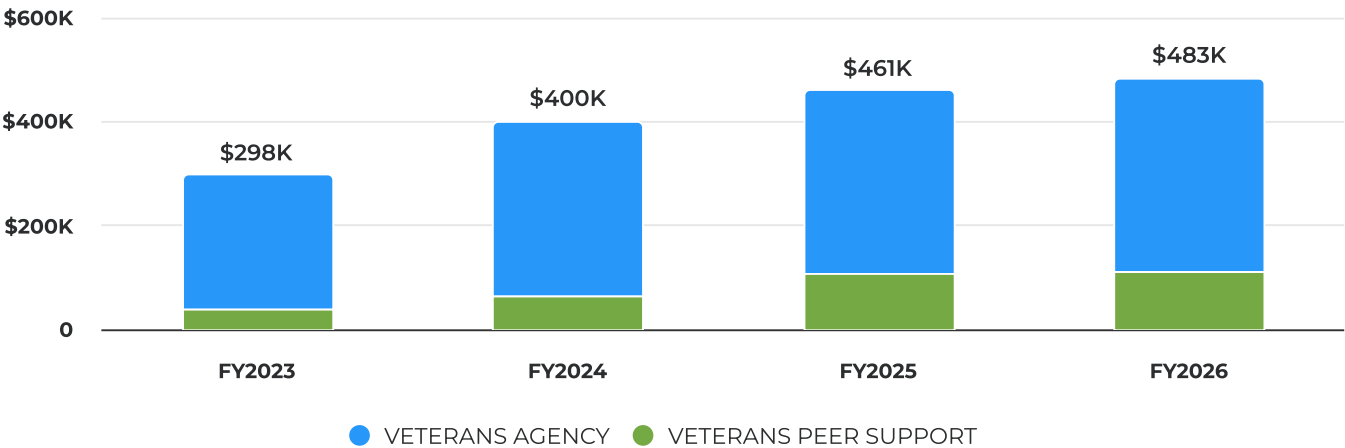


Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PERSONAL SERVICES	\$228,577	\$251,353	\$251,353	\$251,353	\$22,776
VETERANS AGENCY	\$228,577	\$234,271	\$234,271	\$234,271	\$5,694
VETERANS PEER SUPPORT	-	\$17,082	\$17,082	\$17,082	-
CONTRACTUAL EXPENSE	\$135,532	\$128,090	\$129,323	\$129,323	-\$6,209
VETERANS AGENCY	\$28,580	\$36,930	\$37,980	\$37,980	\$9,400
VETERANS PEER SUPPORT	\$106,952	\$91,160	\$91,343	\$91,343	-\$15,609
FRINGE BENEFITS	\$96,635	\$97,167	\$102,672	\$102,672	\$6,037
VETERANS AGENCY	\$96,635	\$95,860	\$101,365	\$101,365	\$4,730
VETERANS PEER SUPPORT	-	\$1,307	\$1,307	\$1,307	-
Total Expenditures	\$460,744	\$476,610	\$483,348	\$483,348	\$22,604

Expenditures by Department

Historical Expenditures by Department

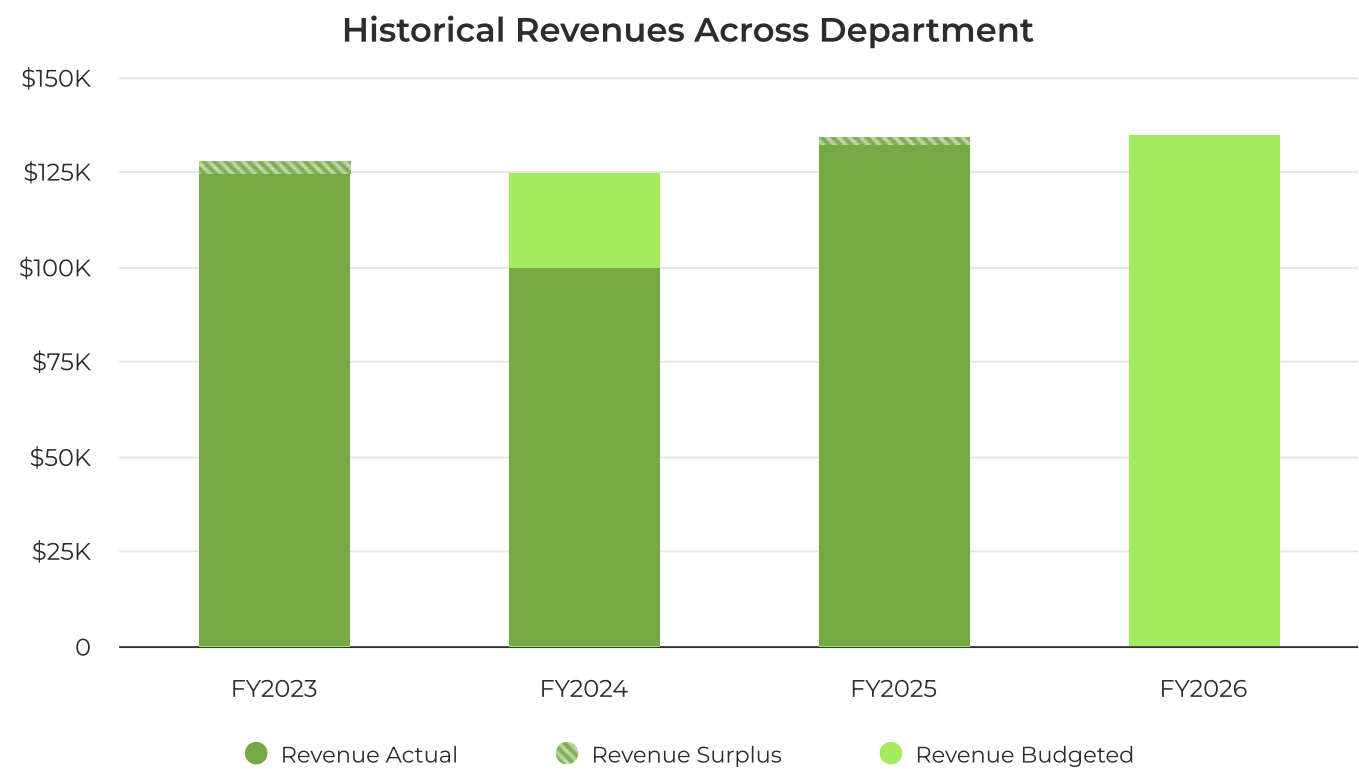


Expenditures by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
VETERANS AGENCY		\$353,792	\$367,061	\$373,616	\$373,616	\$19,824
PERSONAL SERVICES FULL TIME	A651060- 511000	\$228,577	\$231,271	\$231,271	\$231,271	\$2,694
SUPPLEMENTAL PAY	A651060- 516000	-	\$3,000	\$3,000	\$3,000	\$3,000
COMPUTER SOFTWARE MAINTENANCE	A651060- 540103	\$1,480	\$1,480	\$1,480	\$1,480	-
TRAVEL EXPENSE (MILEAGE)	A651060- 541000	\$300	\$300	\$300	\$300	-
TRAINING & STAFF DEVELOPMENT	A651060- 541030	\$500	-	-	-	-\$500
BURIAL EXPENSE	A651060- 541097	\$20,000	\$30,000	\$30,000	\$30,000	\$10,000
RENT EXPENSE	A651060- 544244	\$3,000	\$3,000	\$3,000	\$3,000	-
PHOTOCOPY USAGE/LEASE	A651060- 548900	\$1,800	\$750	\$1,800	\$1,800	-
CENTRAL POSTAGE EXPENSE	A651060- 549000	\$500	\$500	\$500	\$500	-
CENTRAL PRINT & SUPPLY EXPENSE	A651060- 549100	\$250	\$250	\$250	\$250	-
OFFICE SUPPLIES & EXPENSE	A651060- 549110	\$250	\$250	\$250	\$250	-
CENTRAL TELEPHONE EXPENSE	A651060- 549200	\$500	\$400	\$400	\$400	-\$100
STATE RETIREMENT EXPENSE	A651060- 581100	\$32,830	\$32,992	\$36,365	\$36,365	\$3,535
SOCIAL SECURITY EXPENSE	A651060- 582100	\$17,487	\$17,692	\$17,692	\$17,692	\$205
WORKERS COMPENSATION EXPENSE	A651060- 583100	\$228	\$200	\$158	\$158	-\$70
DISABILITY EXPENSE	A651060- 585100	\$190	\$180	\$225	\$225	\$35
EMPLOYEE HEALTH INSURANCE	A651060- 586100	\$45,900	\$44,796	\$46,925	\$46,925	\$1,025
VETERANS PEER SUPPORT		\$106,952	\$109,549	\$109,732	\$109,732	\$2,780
PERSONAL SERVICES PART TIME	A651160- 513000	-	\$17,082	\$17,082	\$17,082	-
MISCELLANEOUS BUILDING EXPENSE	A651160- 540300	\$3,000	\$2,500	\$2,500	\$2,500	-\$500
OFFICE EQUIPMENT/FURNITURE	A651160- 540400	\$3,952	\$3,160	\$3,343	\$3,343	-\$609
OUTREACH EVENT EXPENSE	A651160-541188	\$35,000	\$26,500	\$26,500	\$26,500	-\$8,500
PEER SUPPORT EXPENSE	A651160- 542794	\$30,000	\$26,500	\$26,500	\$26,500	-\$3,500
UTILITY EXPENSE	A651160- 544013	\$5,000	\$2,500	\$2,500	\$2,500	-\$2,500

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
RENT EXPENSE	A651160- 544244	\$30,000	\$30,000	\$30,000	\$30,000	-
SOCIAL SECURITY EXPENSE	A651160- 582100	-	\$1,307	\$1,307	\$1,307	-
Total Expenditures		\$460,744	\$476,610	\$483,348	\$483,348	\$22,604

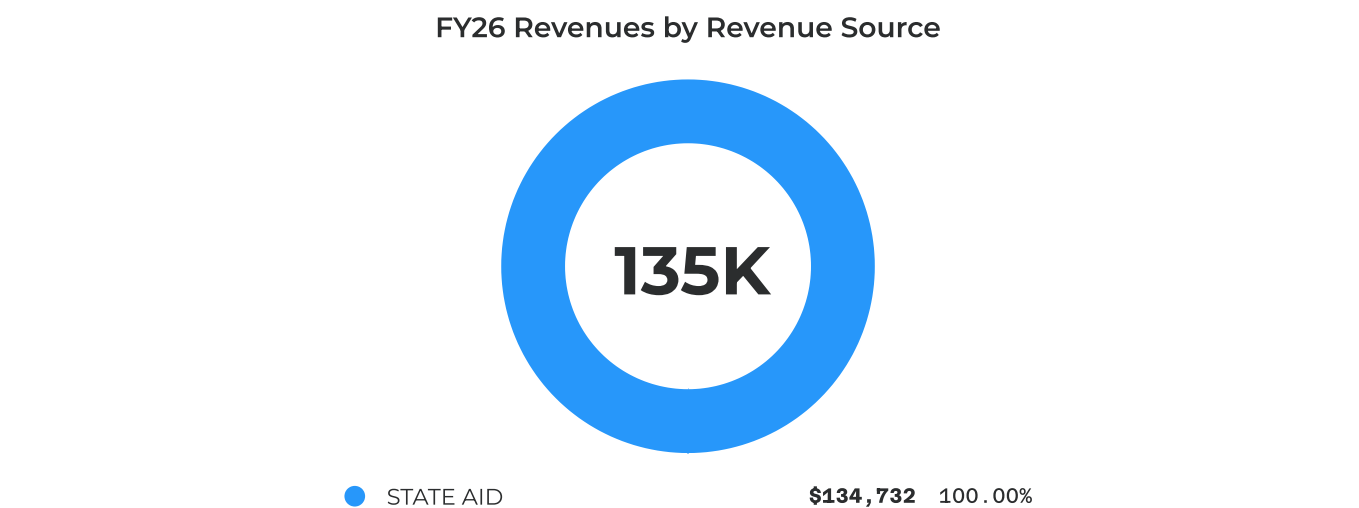
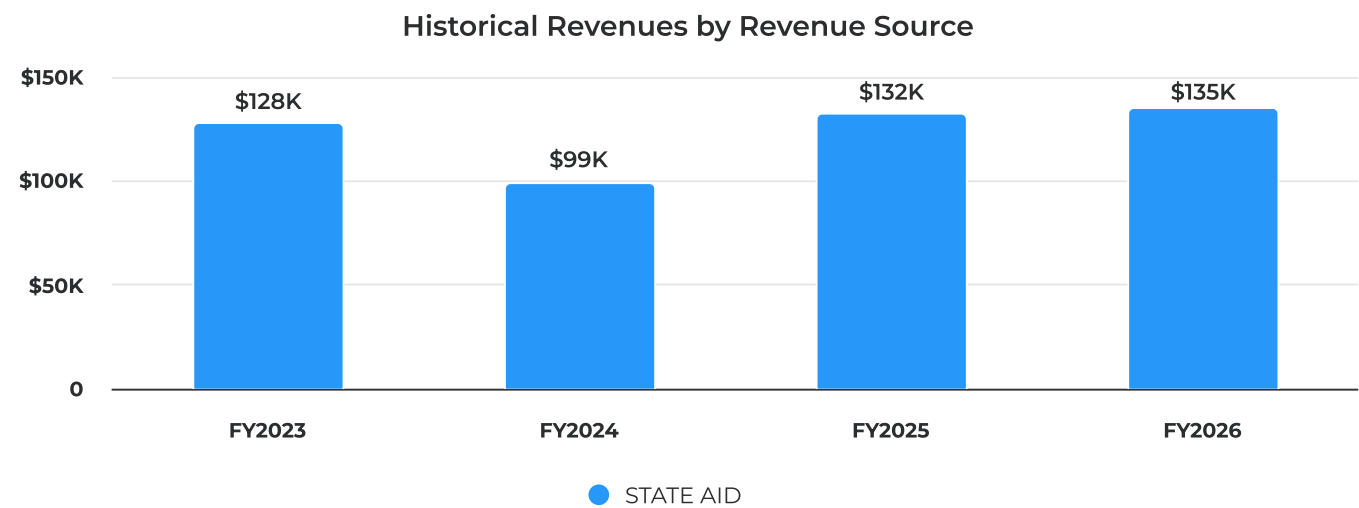
Revenue Summary



For FY2026, the Veteran's Agency has budgeted total revenue of \$134,732, representing a 2.11% increase from the FY2025 budgeted revenue of \$131,952. This follows a prior year increase of 5.56% from the previous period. As of 11/20/2025, actual revenue was \$134,037, which was 101.58% of the budgeted amount and marked a significant 34.9% increase from 2024 actual revenue.

Overall, the FY2026 budgeted revenue continues the upward trend seen in previous years, though at a more moderate rate compared to the substantial growth in actual revenue experienced in FY2025.

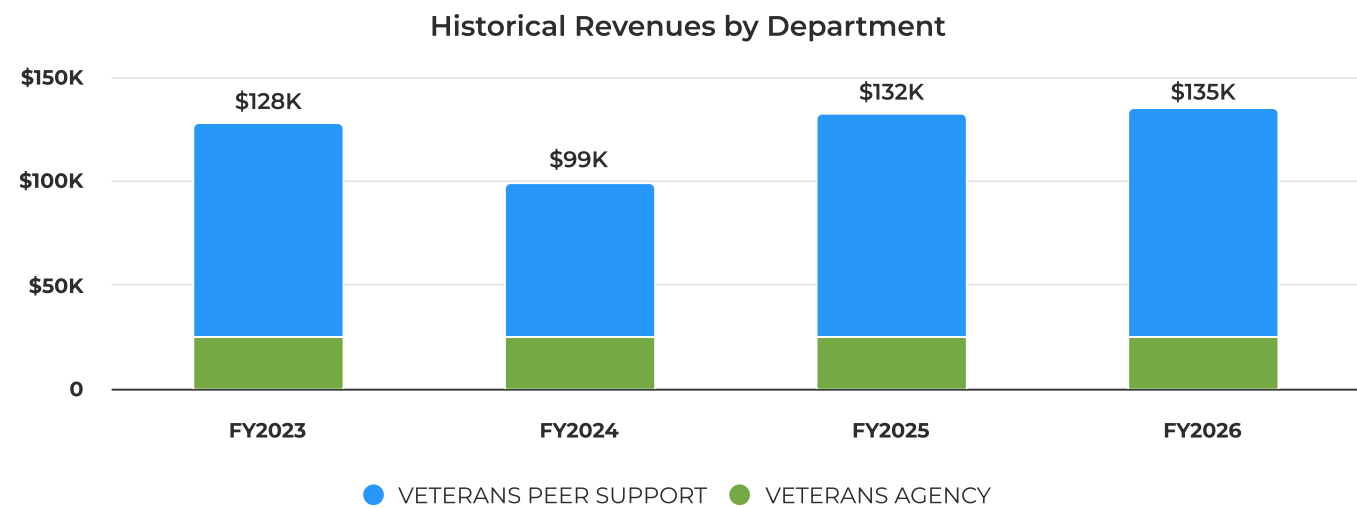
Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
STATE AID	\$131,952	\$134,732	\$134,732	\$134,732	\$2,780
SA OMH DWYER PEER SUPPORT	\$106,952	\$109,732	\$109,732	\$109,732	\$2,780
SA VETERANS AGENCY	\$25,000	\$25,000	\$25,000	\$25,000	-
Total Revenues	\$131,952	\$134,732	\$134,732	\$134,732	\$2,780

Revenues by Department



Revenues by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
VETERANS AGENCY		\$25,000	\$25,000	\$25,000	\$25,000	-
SA VETERANS AGENCY	A651060-437100	\$25,000	\$25,000	\$25,000	\$25,000	-
VETERANS PEER SUPPORT		\$106,952	\$109,732	\$109,732	\$109,732	\$2,780
SA OMH DWYER PEER SUPPORT	A651160-434950	\$106,952	\$109,732	\$109,732	\$109,732	\$2,780
Total Revenues		\$131,952	\$134,732	\$134,732	\$134,732	\$2,780

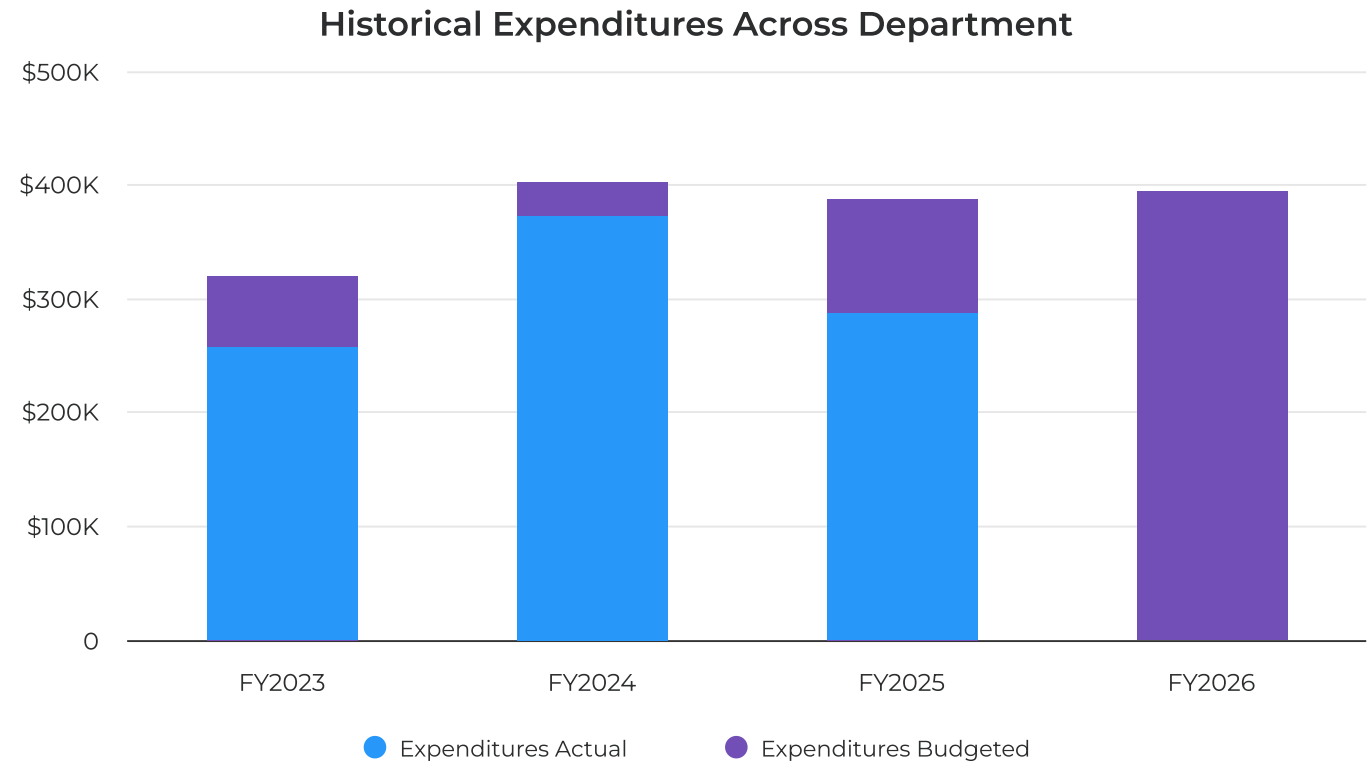
Youth Programs

The mission of the Madison County Youth Bureau is to promote and encourage the development of a comprehensive system of services to meet the needs of Madison County's young people.

The Madison County Youth Bureau administers New York State Office of Children and Family Services (OCFS) funds within Madison County. The Youth Bureau assists with the coordination and development of programs and services for children and youth under the age of 21.

The Youth Bureau is led by a Board comprised of youth and adults representing Madison County to allow local decision-making and design.

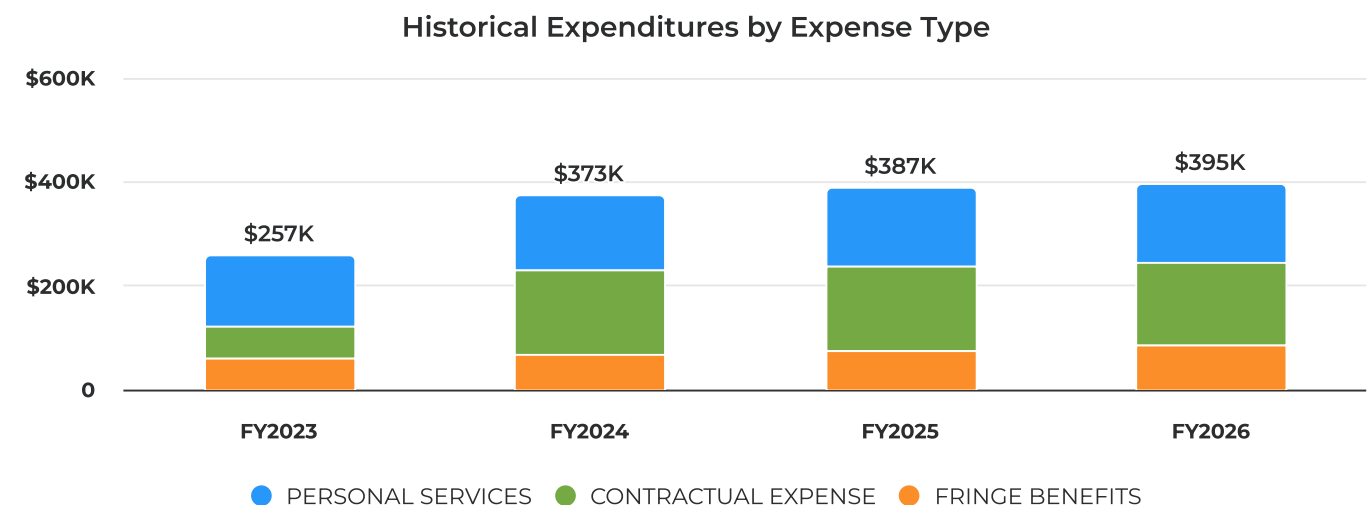
Expenditure Summary



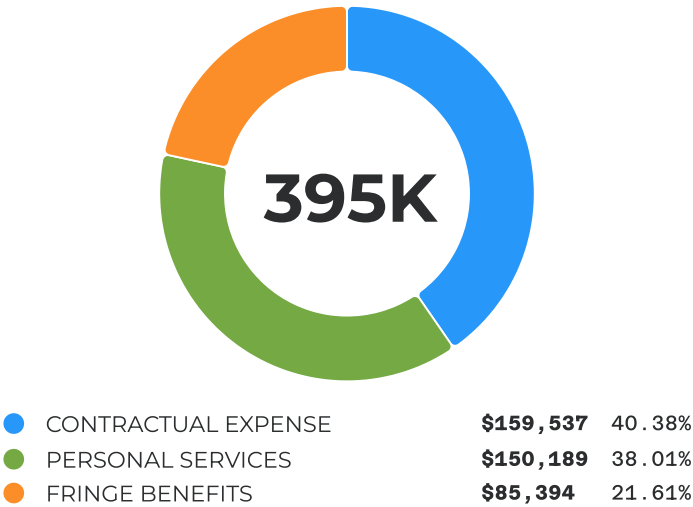
The Youth Programs expenditure budget for FY2026 is set at \$395,120, reflecting a 1.98% increase from the FY2025 budget of \$387,440. This marks a reversal from the previous year's budget, which had decreased by 3.96% compared to its prior period.

As of 11/20/2025, actual expenditures were \$286,621, which represented 73.98% of the budgeted amount. The FY2026 budget increase suggests an adjustment following the underutilization of funds in FY2025.

Expenditures by Expense Type



FY26 Expenditures by Expense Type

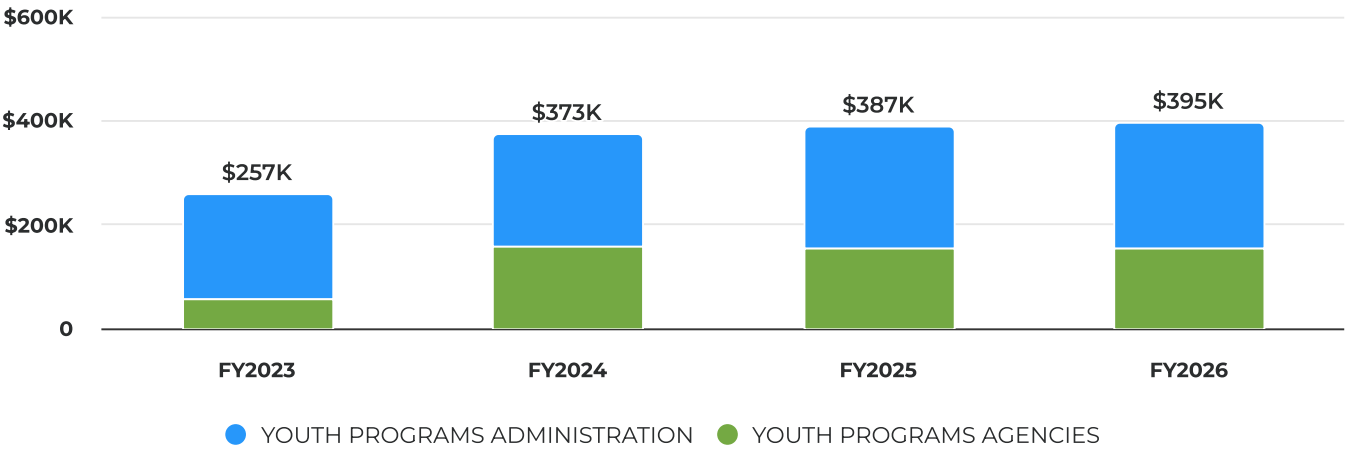


Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PERSONAL SERVICES	\$151,108	\$149,189	\$150,189	\$150,189	-\$919
YOUTH PROGRAMS ADMINISTRATION	\$151,108	\$149,189	\$150,189	\$150,189	-\$919
CONTRACTUAL EXPENSE	\$161,222	\$159,537	\$159,537	\$159,537	-\$1,685
YOUTH PROGRAMS ADMINISTRATION	\$8,315	\$6,950	\$6,950	\$6,950	-\$1,365
YOUTH PROGRAMS AGENCIES	\$152,907	\$152,587	\$152,587	\$152,587	-\$320
FRINGE BENEFITS	\$75,110	\$80,394	\$85,394	\$85,394	\$10,284
YOUTH PROGRAMS ADMINISTRATION	\$75,110	\$80,394	\$85,394	\$85,394	\$10,284
Total Expenditures	\$387,440	\$389,120	\$395,120	\$395,120	\$7,680

Expenditures by Department

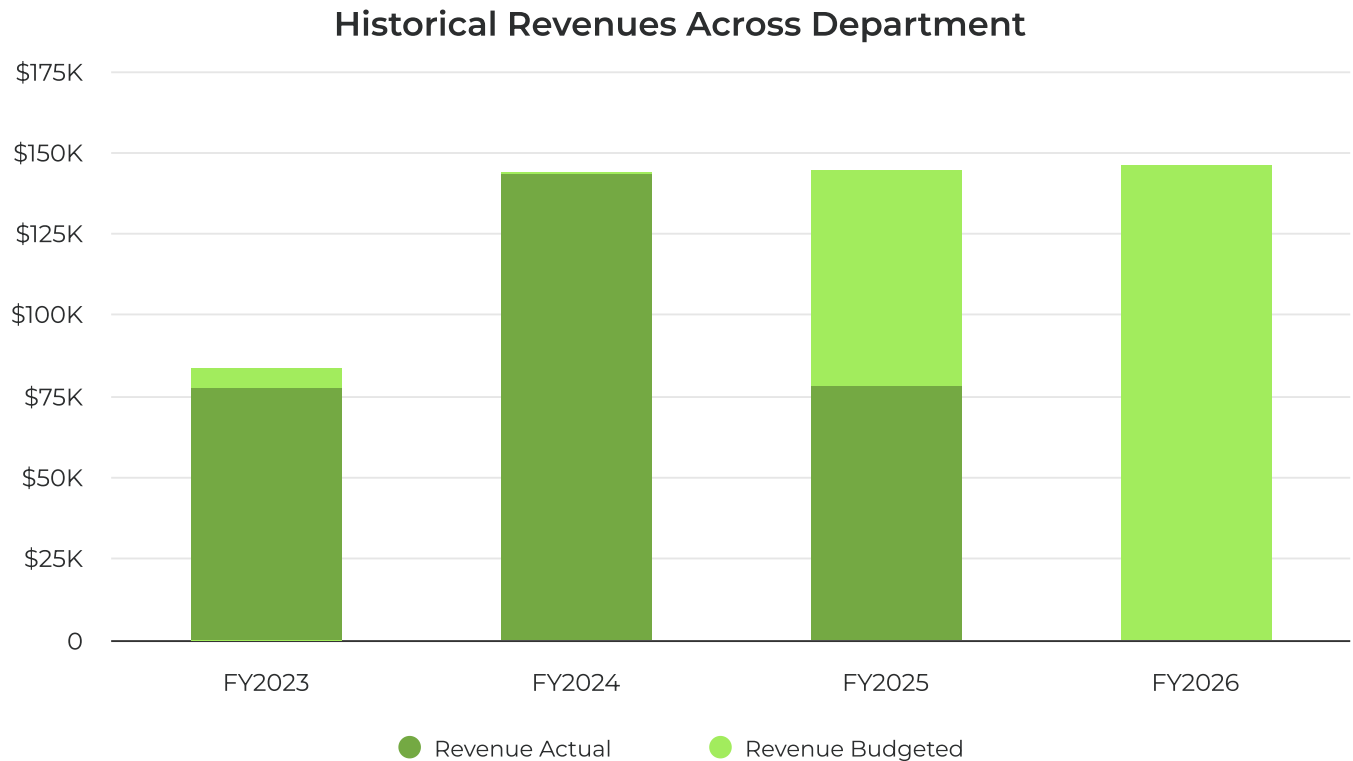
Historical Expenditures by Department



Expenditures by Department

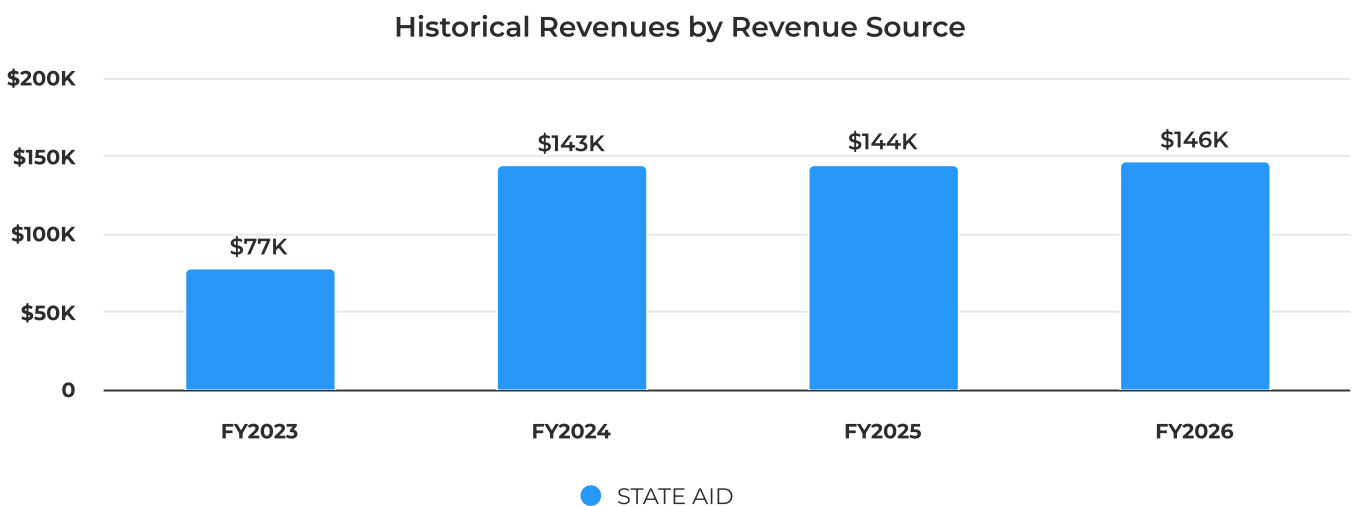
Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
YOUTH PROGRAMS ADMINISTRATION		\$234,533	\$236,533	\$242,533	\$242,533	\$8,000
PERSONAL SERVICES FULL TIME	A714570- 511000	\$150,108	\$149,189	\$149,189	\$149,189	-\$919
OVERTIME	A714570- 514000	\$1,000	-	\$1,000	\$1,000	-
MISCELLANEOUS EXPENSE	A714570- 540200	\$4,925	\$4,925	\$4,925	\$4,925	-
OFFICE EQUIPMENT/FURNITURE	A714570- 540400	\$275	\$275	\$275	\$275	-
TRAVEL EXP(CONFERENCE/SEMINAR)	A714570- 541020	\$1,700	\$1,700	\$1,700	\$1,700	-
OFFICE SUPPLIES & EXPENSE	A714570- 549110	\$50	\$50	\$50	\$50	-
CENTRAL TELEPHONE EXPENSE	A714570- 549200	\$525	-	-	-	-\$525
TELEPHONE/CELLULAR EXPENSE	A714570- 549210	\$840	-	-	-	-\$840
STATE RETIREMENT EXPENSE	A714570- 581100	\$29,300	\$24,574	\$27,419	\$27,419	-\$1,881
SOCIAL SECURITY EXPENSE	A714570- 582100	\$11,560	\$11,413	\$11,413	\$11,413	-\$147
WORKERS COMPENSATION EXPENSE	A714570- 583100	\$150	\$76	\$112	\$112	-\$38
DISABILITY EXPENSE	A714570- 585100	\$100	\$90	\$90	\$90	-\$10
EMPLOYEE HEALTH INSURANCE	A714570- 586100	\$34,000	\$44,241	\$46,360	\$46,360	\$12,360
YOUTH PROGRAMS AGENCIES		\$152,907	\$152,587	\$152,587	\$152,587	-\$320
ANTICIPATED AGENCY ALLOCATION	A714670- 541007	\$152,907	\$152,587	\$152,587	\$152,587	-\$320
Total Expenditures		\$387,440	\$389,120	\$395,120	\$395,120	\$7,680

Revenue Summary

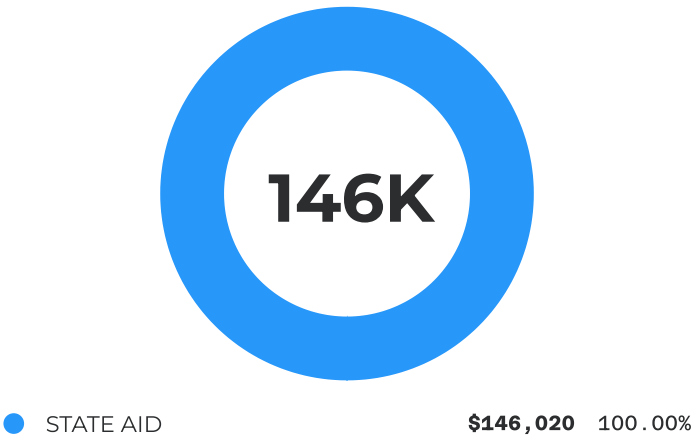


The budgeted revenue for Youth Programs in FY2026 is \$146,020, representing a 1.32% increase from the previous year's budgeted amount of \$144,122. This continues a trend of modest growth in budgeted revenue. In contrast, the actual revenue collected as of 11/20/2025 was \$78,216, which amounted to 54.27% of the budgeted revenue for that year. The FY2026 budget anticipates a slight increase in revenue compared to the previous budget, despite the significant shortfall in actual revenue experienced in FY2025.

Revenues by Revenue Source



FY26 Revenues by Revenue Source

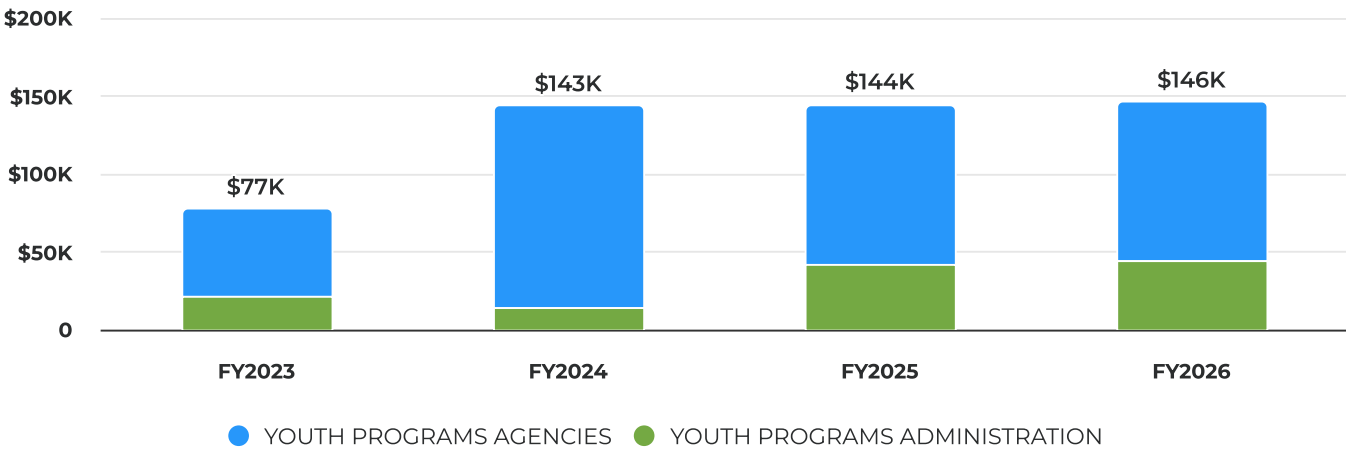


Revenues by Revenue Source

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
STATE AID	\$144,122	\$139,421	\$146,020	\$146,020	\$1,898
SA YOUTH PROGRAMS ADMINI	\$41,215	\$36,834	\$43,433	\$43,433	\$2,218
SA ANTICIPATED YOUTH PROGRAMS	\$102,907	\$102,587	\$102,587	\$102,587	-\$320
Total Revenues	\$144,122	\$139,421	\$146,020	\$146,020	\$1,898

Revenues by Department

Historical Revenues by Department



Revenues by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
YOUTH PROGRAMS ADMINISTRATION		\$41,215	\$36,834	\$43,433	\$43,433	\$2,218
SA YOUTH PROGRAMS ADMINI	A714570-438200	\$41,215	\$36,834	\$43,433	\$43,433	\$2,218

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
YOUTH PROGRAMS AGENCIES		\$102,907	\$102,587	\$102,587	\$102,587	-\$320
SA ANTICIPATED YOUTH PROGRAMS	A714670- 438201	\$102,907	\$102,587	\$102,587	\$102,587	-\$320
Total Revenues		\$144,122	\$139,421	\$146,020	\$146,020	\$1,898

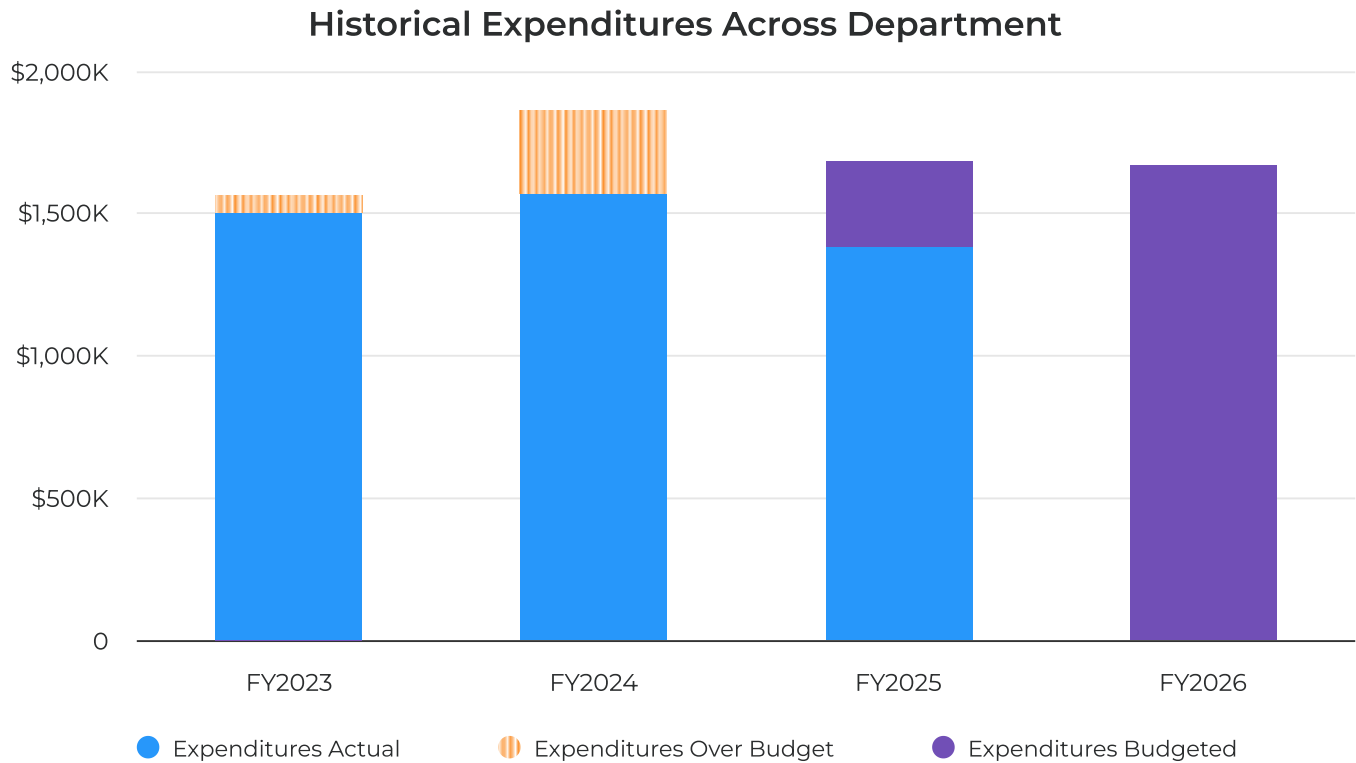
Planning

The Madison County Planning Department serves a diverse array of functions and assists with efforts such as:

- Agricultural Districts
- Climate and Sustainability Initiatives
- County Parks Administration
- CDBG Grant Administration
- Geographic Information Systems (GIS) Mapping
- Local Land Use Planning and Assistance
- Snowmobile Trails
- Water Quality Management

Budgetary Changes for 2026 are minimal and reflect slight staffing changes. The Parks budget has a revenue component for the first time due to reservations from Cascades Hall at Delphi Falls. The Parks budget is also slightly higher due to anticipated costs of maintaining Delphi Falls as well as some improvement projects at our other two Parks (Oxbow Falls and Nichols Pond).

Expenditure Summary

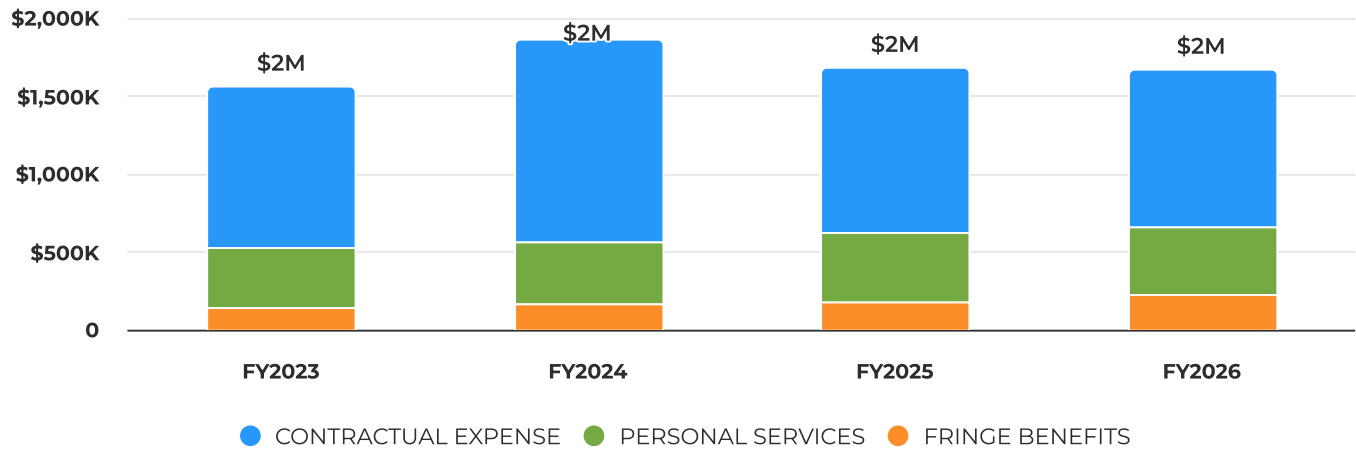


In FY2026, the Planning Department's budgeted expenditures are \$1.7 million, representing a slight decrease of 0.79% compared to the previous year's budgeted amount of \$1.7 million in FY2025, which had increased by 7.48% from its prior period. This indicates a stabilization in the budget after the prior year's growth.

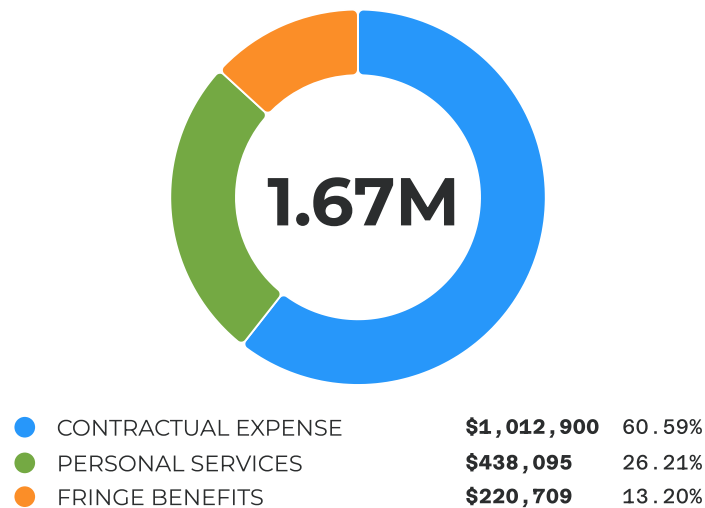
As of 11/20/2025, actual expenditures were \$1.4 million, which accounted for 81.8% of the budgeted amount. The FY2026 budgeted amount remains nearly flat relative to FY2025's budget, suggesting no significant planned changes in spending levels.

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type

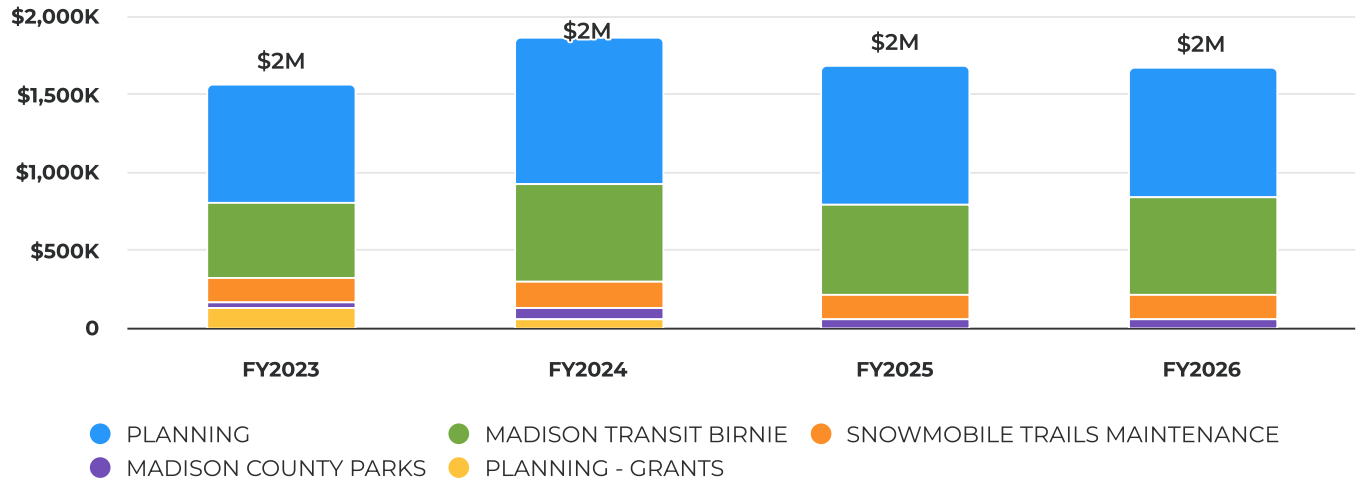


Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PERSONAL SERVICES	\$440,547	\$438,095	\$438,095	\$438,095	-\$2,452
PLANNING	\$440,547	\$438,095	\$438,095	\$438,095	-\$2,452
CONTRACTUAL EXPENSE	\$1,066,550	\$1,153,100	\$1,012,900	\$1,012,900	-\$53,650
MADISON TRANSIT BIRNIE	\$575,000	\$635,000	\$635,000	\$635,000	\$60,000
MADISON COUNTY PARKS	\$60,000	\$80,000	\$56,000	\$56,000	-\$4,000
SNOWMOBILE TRAILS MAINTENANCE	\$150,000	\$150,000	\$150,000	\$150,000	-
PLANNING	\$281,550	\$288,100	\$171,900	\$171,900	-\$109,650
FRINGE BENEFITS	\$177,991	\$208,097	\$220,709	\$220,709	\$42,718
PLANNING	\$177,991	\$208,097	\$220,709	\$220,709	\$42,718
Total Expenditures	\$1,685,088	\$1,799,292	\$1,671,704	\$1,671,704	-\$13,384

Expenditures by Department

Historical Expenditures by Department

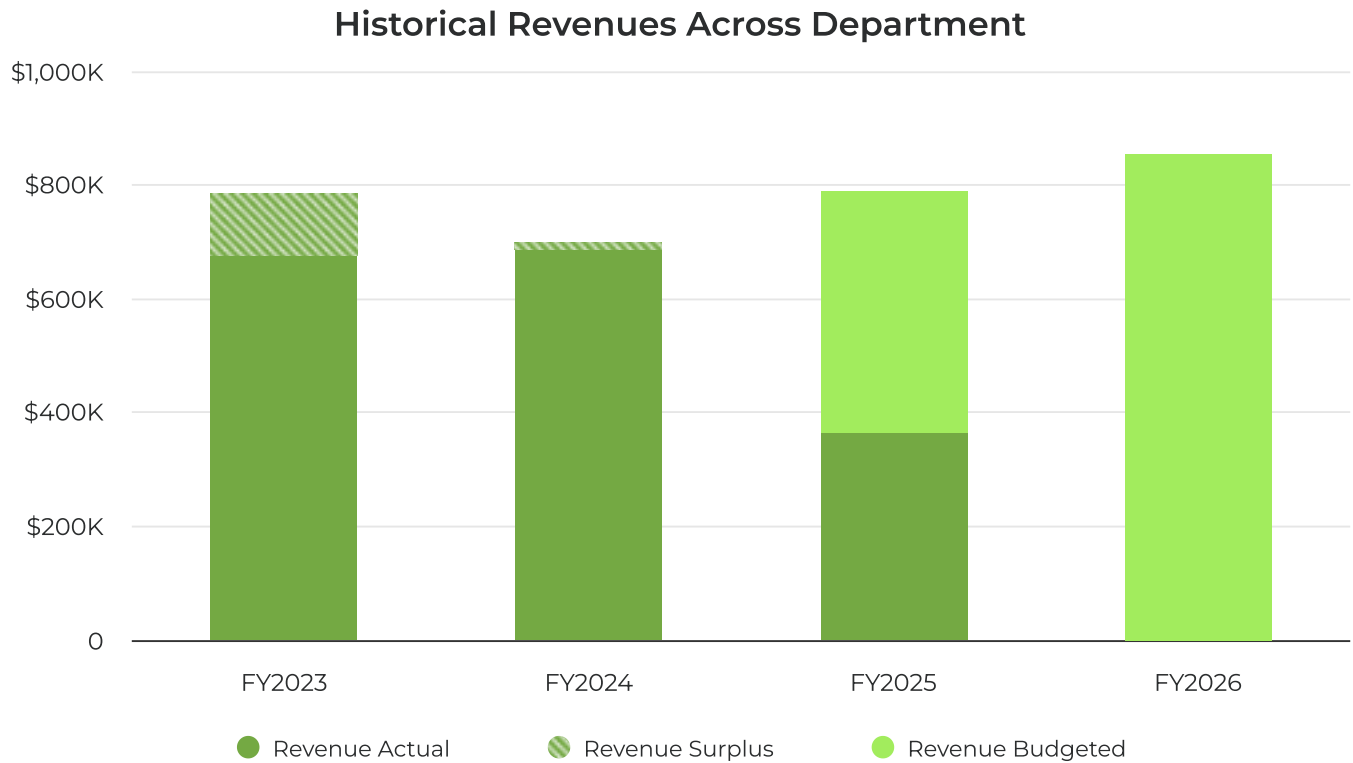


Expenditures by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
MADISON TRANSIT BIRNIE		\$575,000	\$635,000	\$635,000	\$635,000	\$60,000
MASS TRANSPORTATION PROGRAM	A568250-541072	\$450,000	\$500,000	\$500,000	\$500,000	\$50,000
CONSULTANT EXPENSE	A568250-542000	\$125,000	\$135,000	\$135,000	\$135,000	\$10,000
MADISON COUNTY PARKS		\$60,000	\$80,000	\$56,000	\$56,000	-\$4,000
MAINTENANCE & DEVELOPMENT PARK	A711070-540410	\$60,000	\$80,000	\$56,000	\$56,000	-\$4,000
SNOWMOBILE TRAILS MAINTENANCE		\$150,000	\$150,000	\$150,000	\$150,000	-
SNOWMOBILE TRAILS MAINTENANCE	A798870-542747	\$150,000	\$150,000	\$150,000	\$150,000	-
PLANNING		\$900,088	\$934,292	\$830,704	\$830,704	-\$69,384
PERSONAL SERVICES FULL TIME	A802080-511000	\$440,547	\$436,595	\$436,595	\$436,595	-\$3,952
SUPPLEMENTAL PAY	A802080-516000	-	\$1,500	\$1,500	\$1,500	\$1,500
DUES & MEMBERSHIPS	A802080-540010	\$300	\$300	\$300	\$300	-
COMPUTER SOFTWARE	A802080-540102	\$7,000	\$7,500	\$7,500	\$7,500	\$500
PICTOMETRY	A802080-540128	\$77,000	\$77,000	\$77,000	\$77,000	-
MAPS & SUPPLIES	A802080-540360	\$500	-	-	-	-\$500
BUY LOCAL CAMPAIGN EXPENSE	A802080-540405	\$50,000	\$55,000	\$55,000	\$55,000	\$5,000
FOREST MANAGEMENT EXPENS	A802080-540420	-	\$500	\$500	\$500	\$500
PZI TRAINING/BANQUET EXP	A802080-540940	\$6,000	\$6,000	\$6,000	\$6,000	-

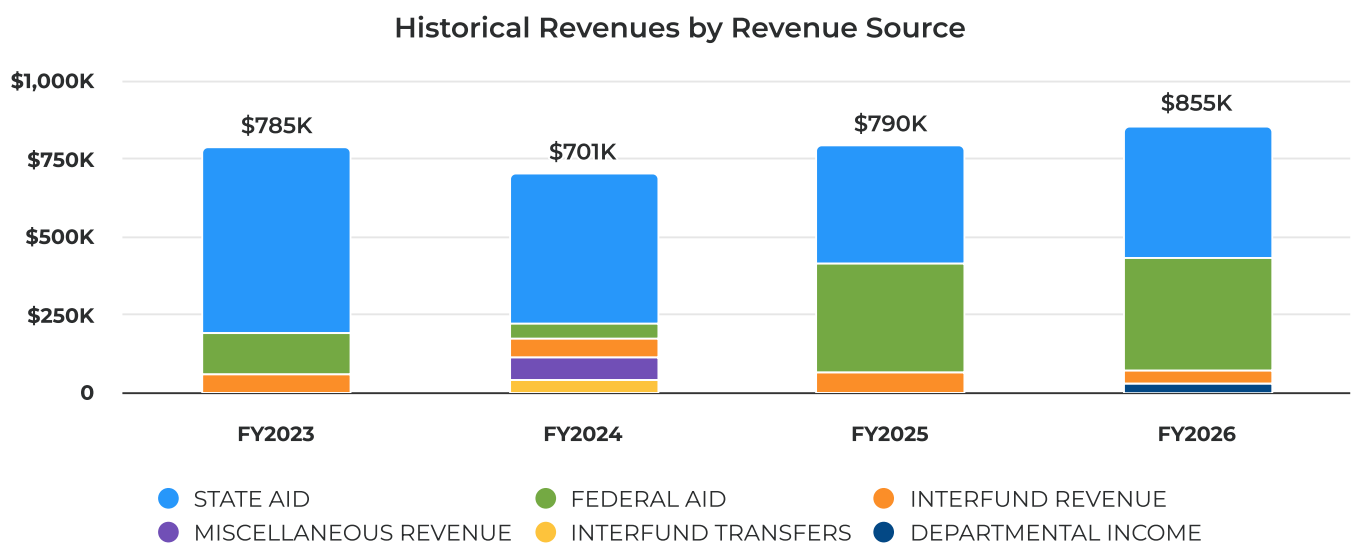
Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
OLD ERIE CANAL EXPENSE	A802080-540956	-	\$1,000	\$1,000	\$1,000	\$1,000
TRAVEL EXPENSE (MILEAGE)	A802080-541000	\$1,000	\$1,000	\$1,000	\$1,000	-
TRAVEL EXP(CONFERENCE/SEMINAR)	A802080-541020	\$12,000	\$12,000	\$12,000	\$12,000	-
MUNICIPAL UTILITY EXPENSES	A802080-544010	\$118,200	\$118,200	-	-	-\$118,200
PHOTOCOPY USAGE/LEASE	A802080-548900	\$2,000	\$2,000	\$3,900	\$3,900	\$1,900
CENTRAL POSTAGE EXPENSE	A802080-549000	\$1,200	\$1,200	\$1,200	\$1,200	-
CENTRAL PRINT & SUPPLY EXPENSE	A802080-549100	\$300	\$350	\$350	\$350	\$50
OFFICE SUPPLIES & EXPENSE	A802080-549110	\$5,000	\$5,000	\$5,000	\$5,000	-
CENTRAL TELEPHONE EXPENSE	A802080-549200	\$450	\$450	\$550	\$550	\$100
CENTRAL GARAGE EXPENSE	A802080-549300	\$600	\$600	\$600	\$600	-
STATE RETIREMENT EXPENSE	A802080-581100	\$68,150	\$67,527	\$75,129	\$75,129	\$6,979
SOCIAL SECURITY EXPENSE	A802080-582100	\$33,702	\$33,399	\$33,399	\$33,399	-\$303
WORKERS COMPENSATION EXPENSE	A802080-583100	\$499	\$234	\$307	\$307	-\$192
DISABILITY EXPENSE	A802080-585100	\$640	\$270	\$270	\$270	-\$370
EMPLOYEE HEALTH INSURANCE	A802080-586100	\$75,000	\$106,667	\$111,604	\$111,604	\$36,604
Total Expenditures		\$1,685,088	\$1,799,292	\$1,671,704	\$1,671,704	-\$13,384

Revenue Summary

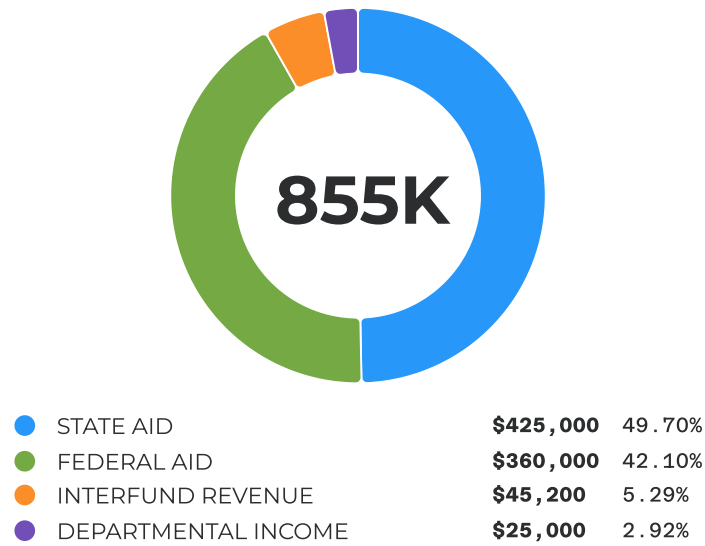


In FY2026, the Planning department's revenue budget is set at \$855,200, representing an 8.23% increase from the FY2025 budget of \$790,200. This follows a significant 15.36% increase in the FY2025 budget compared to its prior period. As of 11/20/2025, actual revenue was \$361,588, which amounted to 45.76% of the budgeted revenue for that year.

Revenues by Revenue Source



FY26 Revenues by Revenue Source

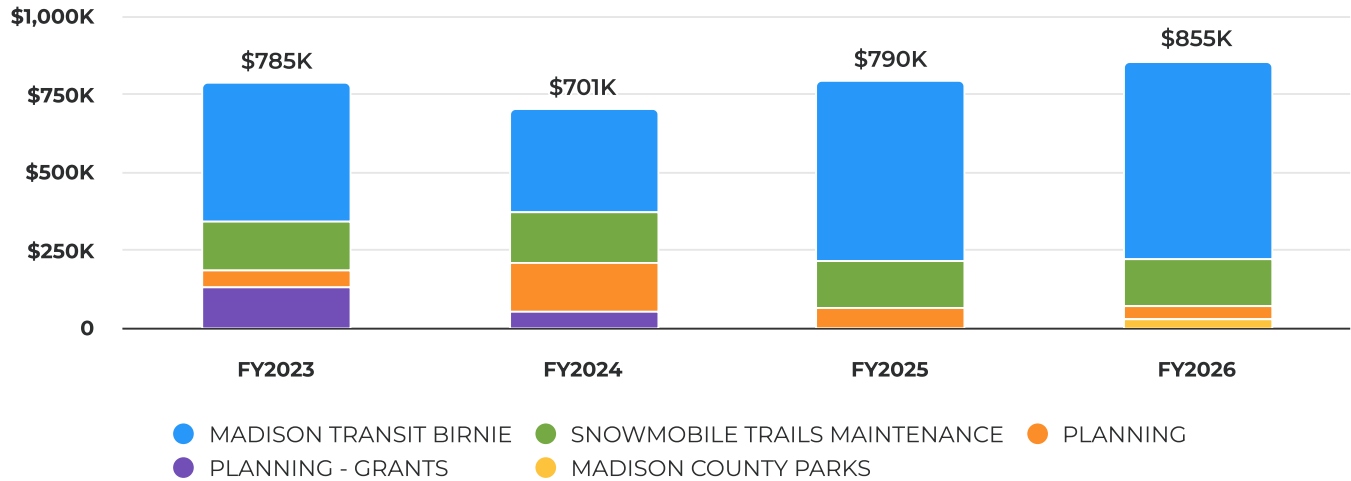


Revenues by Revenue Source

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
DEPARTMENTAL INCOME	-	\$15,000	\$25,000	\$25,000	\$25,000
PARKS & RECREATIONAL FEES	-	\$15,000	\$25,000	\$25,000	-
INTERFUND REVENUE	\$65,200	\$45,200	\$45,200	\$45,200	-\$20,000
IR PLAN/WIA	\$45,000	\$25,000	\$25,000	\$25,000	-\$20,000
IR PLAN/HUD REVOLVING LOAN ADM	\$10,000	\$10,000	\$10,000	\$10,000	-
IR PLAN/AQUATIC VEGETATION ADM	\$10,200	\$10,200	\$10,200	\$10,200	-
STATE AID	\$375,000	\$425,000	\$425,000	\$425,000	\$50,000
SA OPERATING ASSIST BIRNIE OPS	\$225,000	\$275,000	\$275,000	\$275,000	\$50,000
SA SNOWMOBILE TRAIL GROOMING	\$150,000	\$150,000	\$150,000	\$150,000	-
FEDERAL AID	\$350,000	\$360,000	\$360,000	\$360,000	\$10,000
FA OPERATING ASSISTANCE 2010	\$350,000	\$360,000	\$360,000	\$360,000	\$10,000
Total Revenues	\$790,200	\$845,200	\$855,200	\$855,200	\$65,000

Revenues by Department

Historical Revenues by Department



Revenues by Department

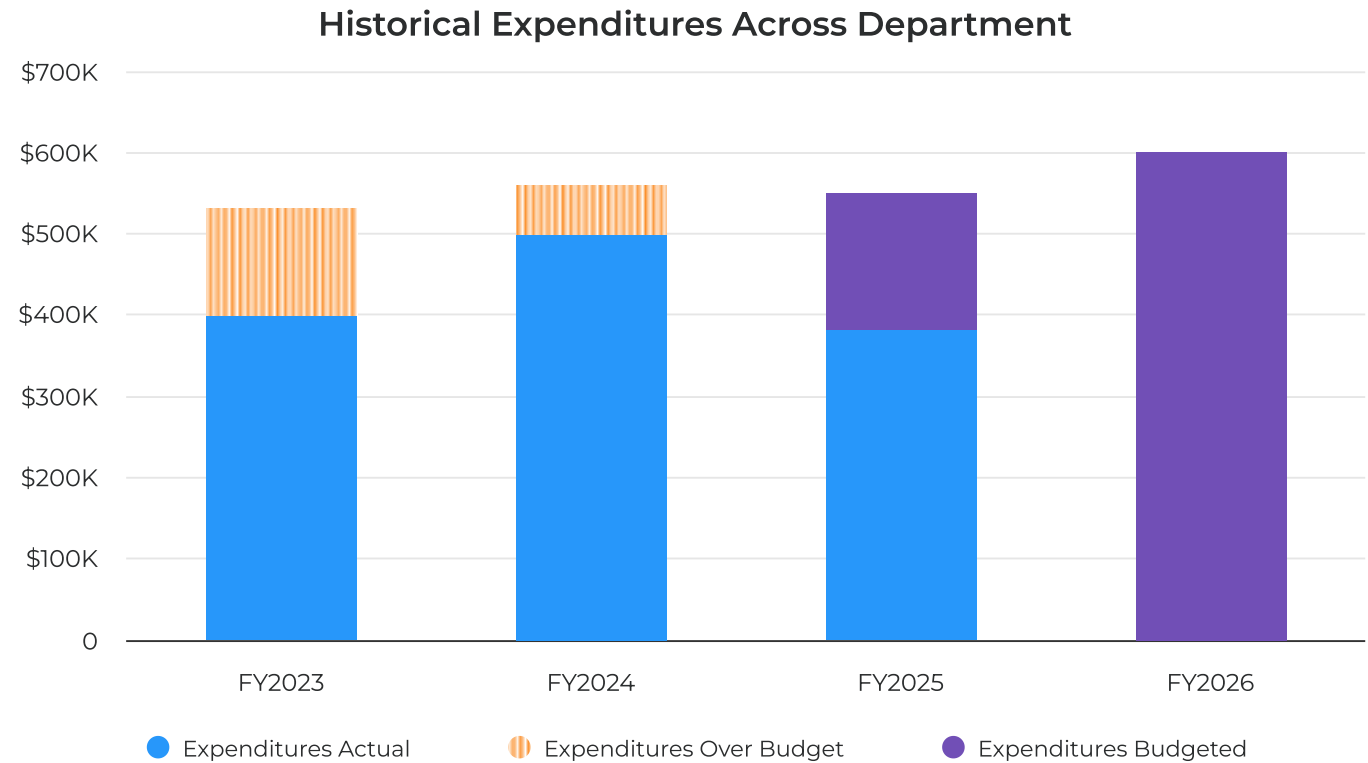
Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
MADISON TRANSIT BIRNIE		\$575,000	\$635,000	\$635,000	\$635,000	\$60,000
SA OPERATING ASSIST BIRNIE OPS	A568250- 435890	\$225,000	\$275,000	\$275,000	\$275,000	\$50,000
FA OPERATING ASSISTANCE 2010	A568250- 445890	\$350,000	\$360,000	\$360,000	\$360,000	\$10,000
MADISON COUNTY PARKS		-	\$15,000	\$25,000	\$25,000	\$25,000
PARKS & RECREATIONAL FEES	A711070- 420010	-	\$15,000	\$25,000	\$25,000	-
SNOWMOBILE TRAILS MAINTENANCE		\$150,000	\$150,000	\$150,000	\$150,000	-
SA SNOWMOBILE TRAIL GROOMING	A798870- 438890	\$150,000	\$150,000	\$150,000	\$150,000	-
PLANNING		\$65,200	\$45,200	\$45,200	\$45,200	-\$20,000
IR PLAN/WIA	A802080- 428052	\$45,000	\$25,000	\$25,000	\$25,000	-\$20,000
IR PLAN/HUD REVOLVING LOAN ADM	A802080- 428053	\$10,000	\$10,000	\$10,000	\$10,000	-
IR PLAN/AQUATIC VEGETATION ADM	A802080- 428054	\$10,200	\$10,200	\$10,200	\$10,200	-
Total Revenues		\$790,200	\$845,200	\$855,200	\$855,200	\$65,000

Promotion of Tourism

The County imposes a 4% occupancy tax on short-term rentals. Ninety percent of the revenue generated from this tax is shared with Madison County Tourism to promote tourist-related and supporting activities. The other ten percent of the revenue is retained by the County to help offset the cost of administering the tax.

Madison County Tourism, Inc. is the County's official tourism promotion agency. If you own or operate a tourism-related business in Madison County (restaurant, lodging, retail, attraction, event), we encourage you to take part in their no-cost partnership. You'll have opportunities to participate in local, regional, and statewide promotional efforts. Information on Madison County Tourism can be found [here](#).

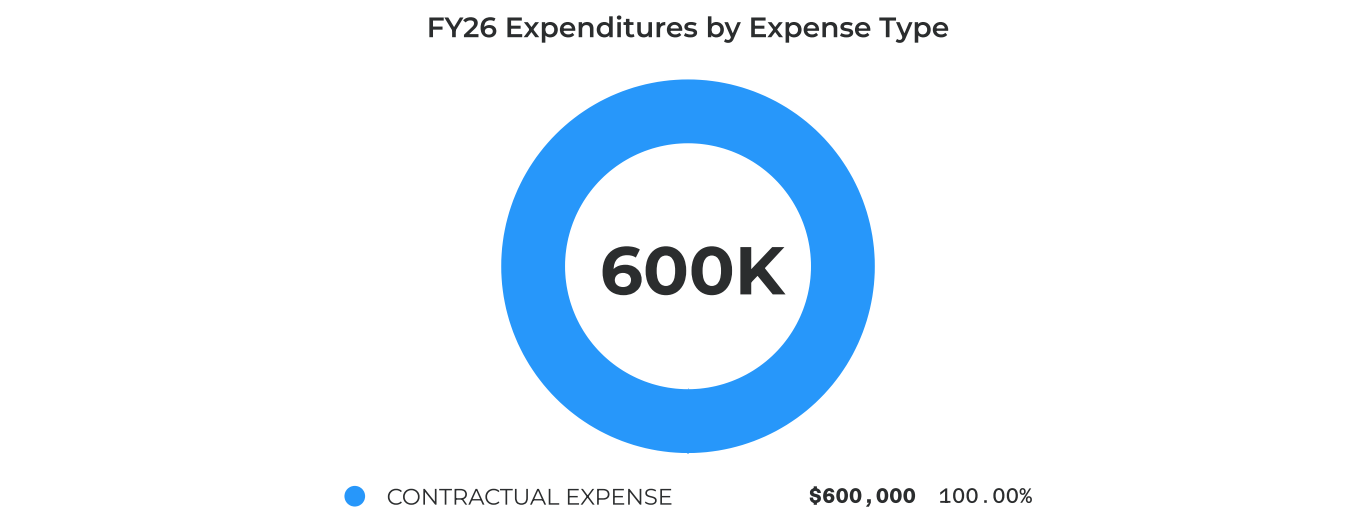
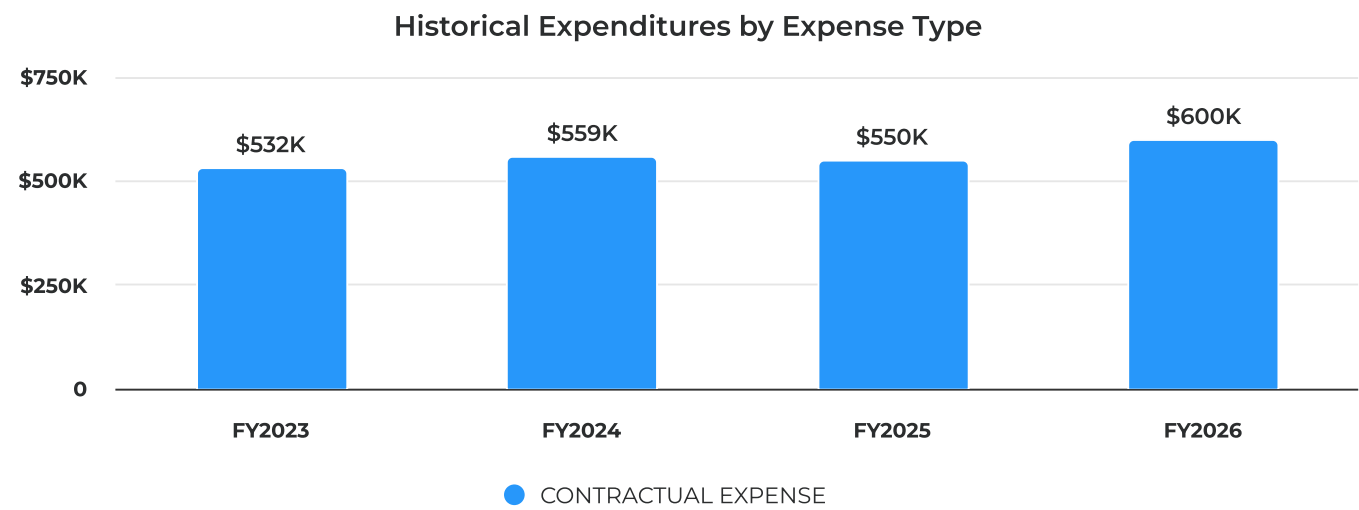
Expenditure Summary



The budgeted expenditures for the Promotion of Tourism in FY2026 are set at \$600,000, representing a 9.09% increase from the FY2025 budgeted amount of \$550,000. This continues the upward trend from FY2025, which saw a 10% increase over the prior period.

As of 11/20/2025, actual expenditures were \$381,189, which accounted for 69.31% of the budgeted expenditures. The FY2026 budget anticipates a higher allocation compared to both the actual and budgeted figures of FY2025, indicating a planned increase in spending for the Promotion of Tourism.

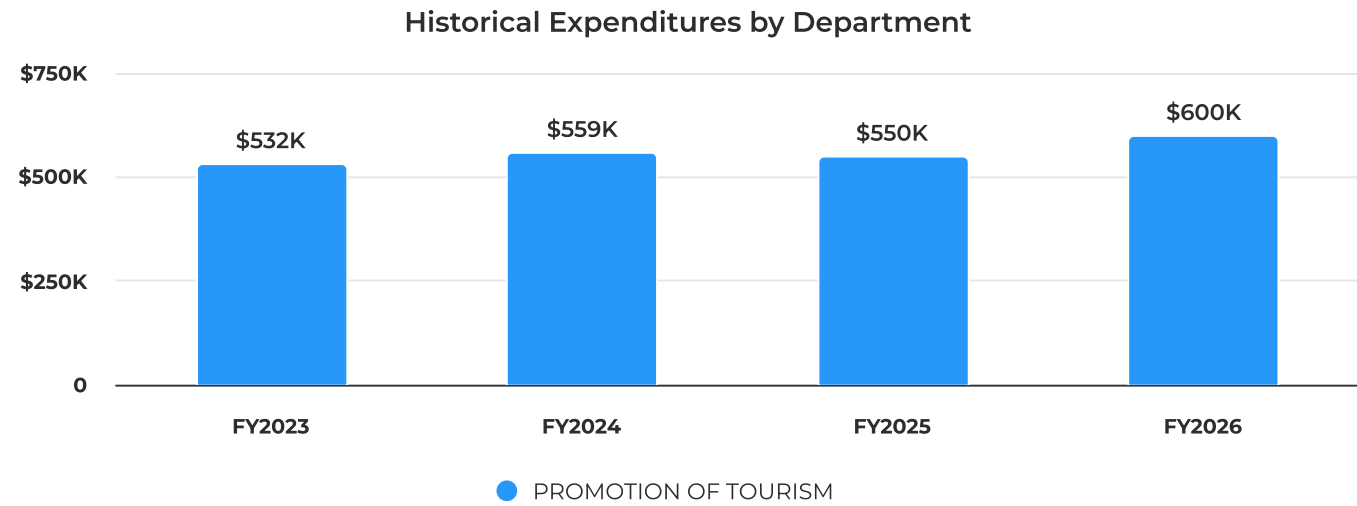
Expenditures by Expense Type



Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
CONTRACTUAL EXPENSE	\$550,000	\$550,000	\$600,000	\$600,000	\$50,000
PROMOTION OF TOURISM	\$550,000	\$550,000	\$600,000	\$600,000	\$50,000
Total Expenditures	\$550,000	\$550,000	\$600,000	\$600,000	\$50,000

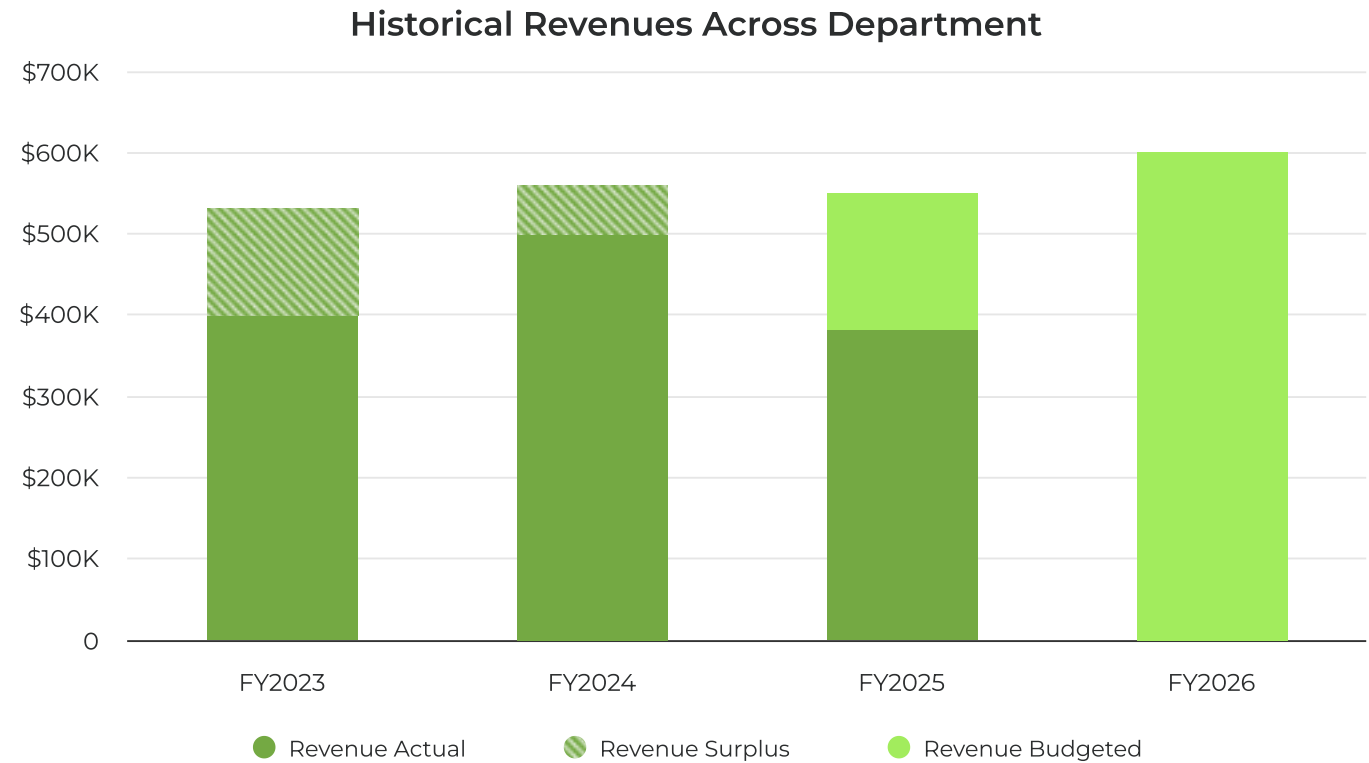
Expenditures by Department



Expenditures by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PROMOTION OF TOURISM		\$550,000	\$550,000	\$600,000	\$600,000	\$50,000
TREASURER ADMIN O TAX	A642060-540380	\$55,000	\$55,000	\$60,000	\$60,000	\$5,000
TOURISM ADMINISTRATION	A642060-542715	\$495,000	\$495,000	\$540,000	\$540,000	\$45,000
Total Expenditures		\$550,000	\$550,000	\$600,000	\$600,000	\$50,000

Revenue Summary

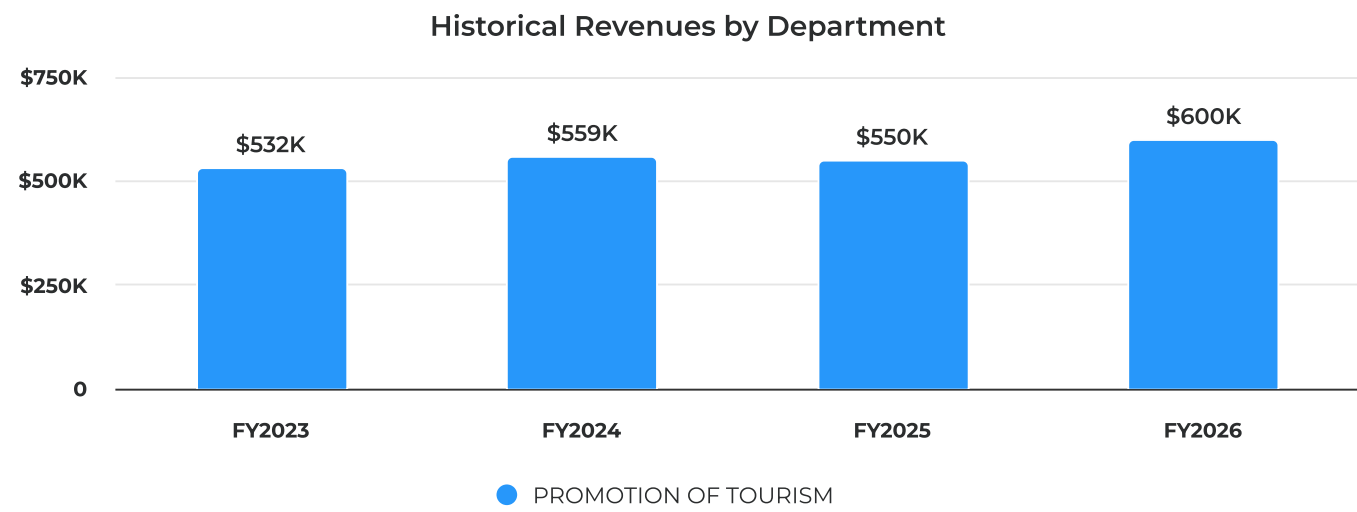


In FY2026, the budgeted revenue for the Promotion of Tourism is set at \$600,000, representing a 9.09% increase from the previous year's budgeted revenue of \$550,000. This continues the upward trend from FY2025, which saw a 10% increase over its prior period.

As of 11/20/2025, actual revenue collected was \$381,189 and reflected only 69.31% of the budgeted amount. This indicates a projected shortfall relative to expectations.

Overall, the FY2026 budget anticipates further growth in revenue, building on the previous year's budget increase despite the lower actual revenue realized in FY2025.

Revenues by Department

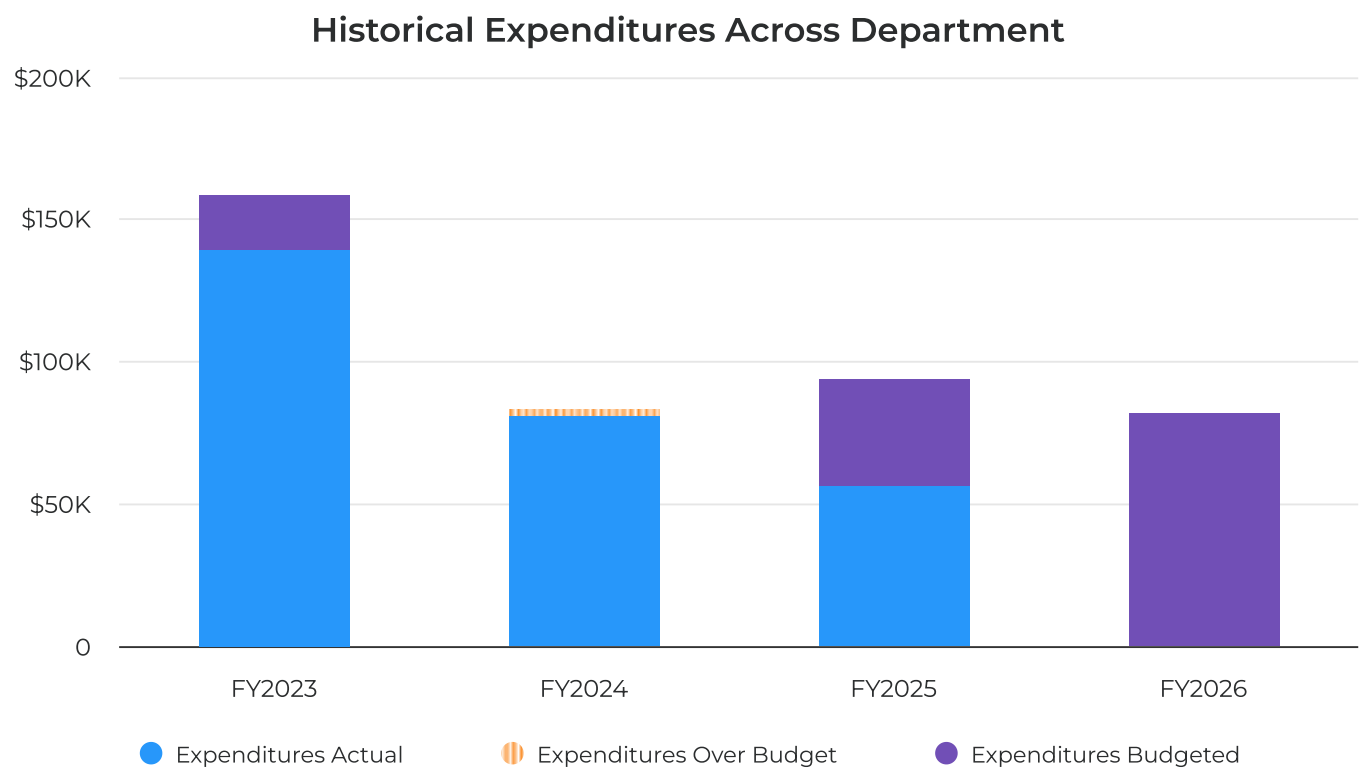


Revenues by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PROMOTION OF TOURISM		\$550,000	\$550,000	\$600,000	\$600,000	\$50,000
OCCUPANCY TAX	A642060-411130	\$550,000	\$550,000	\$600,000	\$600,000	\$50,000
Total Revenues		\$550,000	\$550,000	\$600,000	\$600,000	\$50,000

Clockville Water District

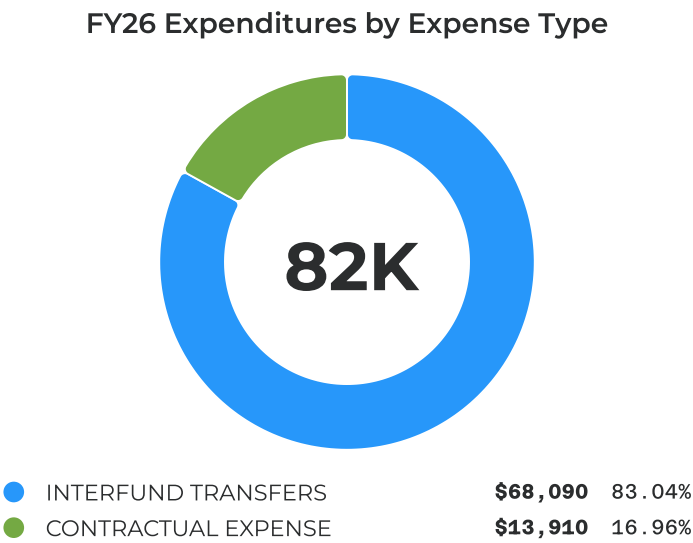
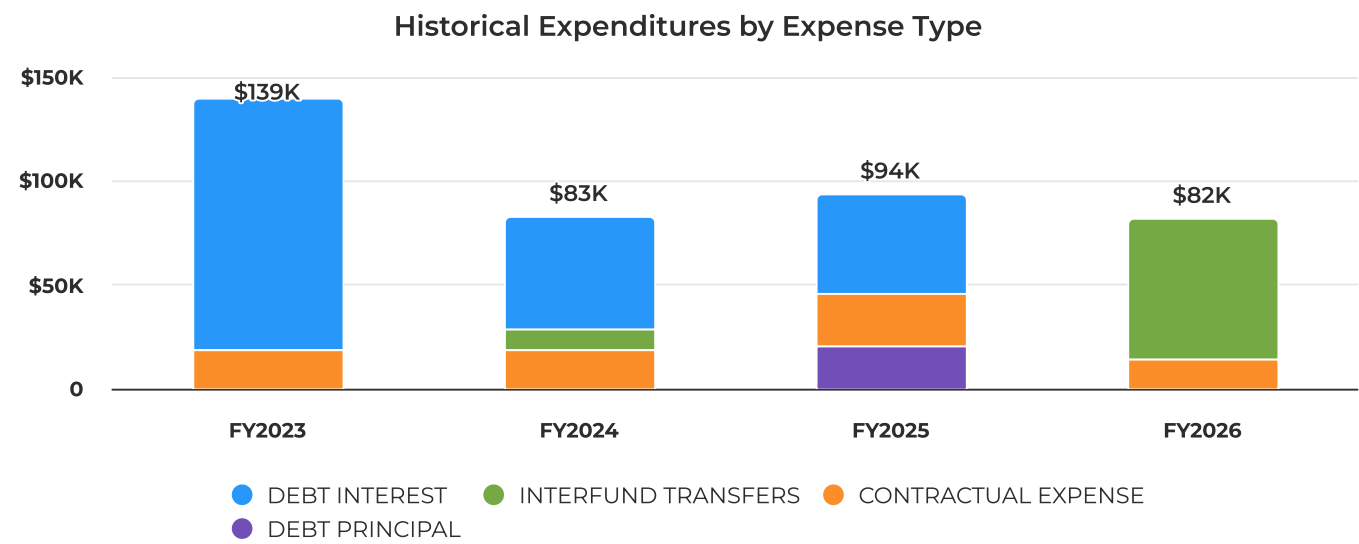
Expenditure Summary



In FY2026, the Clockville Water District's budgeted expenditures are set at \$82,000, representing a 12.52% decrease from the FY2025 budgeted amount of \$93,740. This follows a FY2025 budget increase of 15.41% from the prior period. As of 11/20/2025, actual expenditures were \$56,139, which accounted for 59.89% of the FY2025 budgeted expenditures.

The reduction in the FY2026 budgeted expenditures compared to FY2025 indicates a downward adjustment after the prior year's increase. The FY2026 budget remains above the FY2025 actual expenditures, suggesting a planned increase in spending relative to what was actually spent in FY2025.

Expenditures by Expense Type

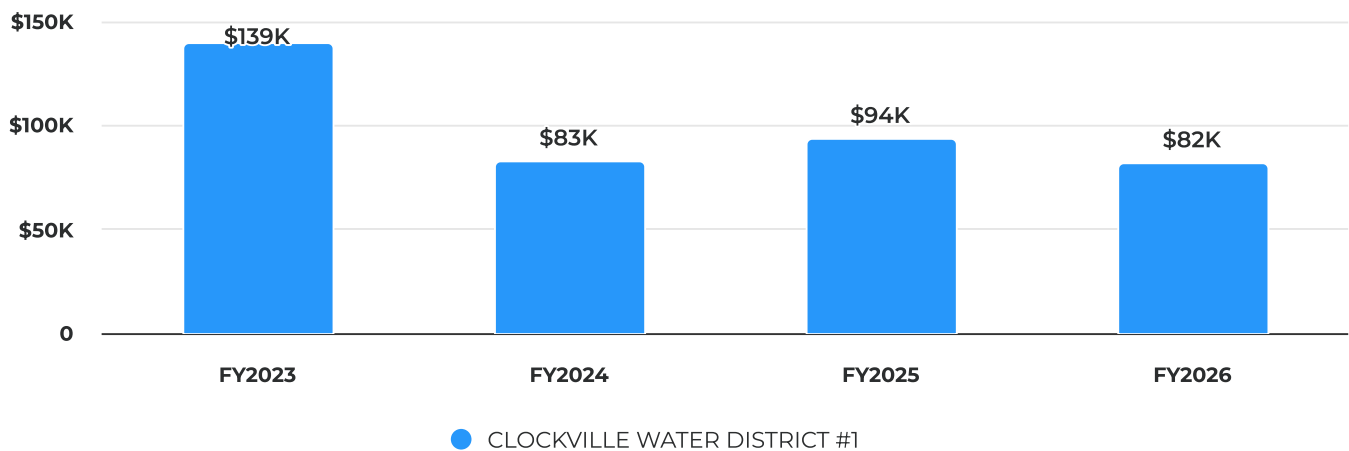


Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
CONTRACTUAL EXPENSE	\$25,500	\$12,585	\$11,438	\$13,910	-\$11,590
CLOCKVILLE WATER DISTRICT #1	\$25,500	\$12,585	\$11,438	\$13,910	-\$11,590
DEBT PRINCIPAL	\$20,000	-	-	-	-\$20,000
CLOCKVILLE WATER DISTRICT #1	\$20,000	-	-	-	-\$20,000
DEBT INTEREST	\$48,240	-	-	-	-\$48,240
CLOCKVILLE WATER DISTRICT #1	\$48,240	-	-	-	-\$48,240
INTERFUND TRANSFERS	-	\$74,000	\$74,000	\$68,090	\$68,090
CLOCKVILLE WATER DISTRICT #1	-	\$74,000	\$74,000	\$68,090	\$68,090
Total Expenditures	\$93,740	\$86,585	\$85,438	\$82,000	-\$11,740

Expenditures by Department

Historical Expenditures by Department

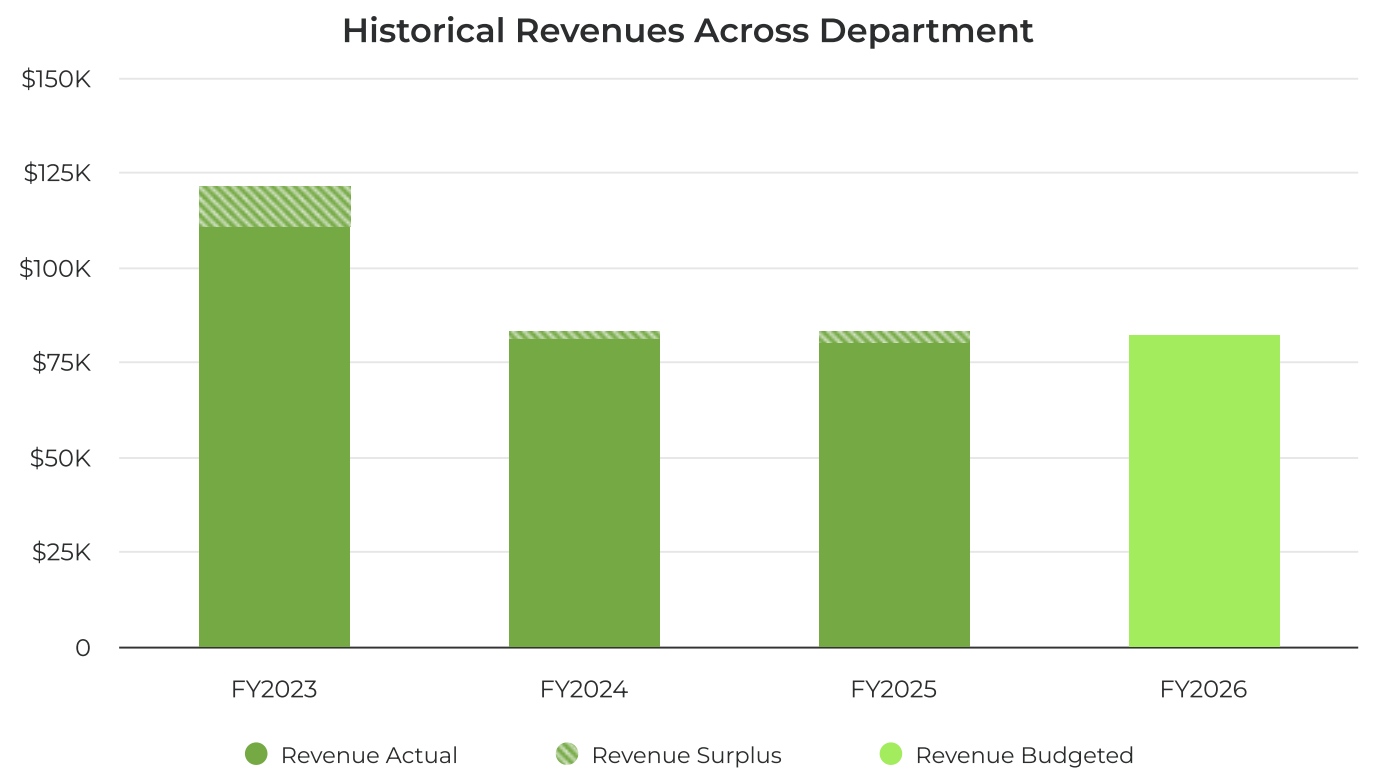


Expenditures by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
CLOCKVILLE WATER DISTRICT #1		\$93,740	\$86,585	\$85,438	\$82,000	-\$11,740
BOND ISSUANCE EXPENSE	FX834080- 540215	\$12,000	-	-	-	-\$12,000
EXTERNAL CUSTOMER CHARGE	FX834080- 540247	\$4,000	\$4,120	\$4,560	\$4,560	\$560
HYDRANT CHARGES	FX834080- 540248	\$5,500	\$5,665	\$5,885	\$5,885	\$385
LEGAL EXPENSE	FX834080- 542080	\$4,000	\$2,000	-	\$2,472	-\$1,528
INDIRECT COST RECOVERY	FX834080- 549994	-	\$800	\$993	\$993	-

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PRINCIPAL-BAN WATER DISTRICT	FX834080-565085	\$20,000	-	-	-	-\$20,000
INTEREST-BAN WATER DIST	FX834080-575065	\$48,240	-	-	-	-\$48,240
TRANSFER TO DEBT SERVICE	FX834080-594205	-	\$74,000	\$74,000	\$68,090	\$68,090
Total Expenditures		\$93,740	\$86,585	\$85,438	\$82,000	-\$11,740

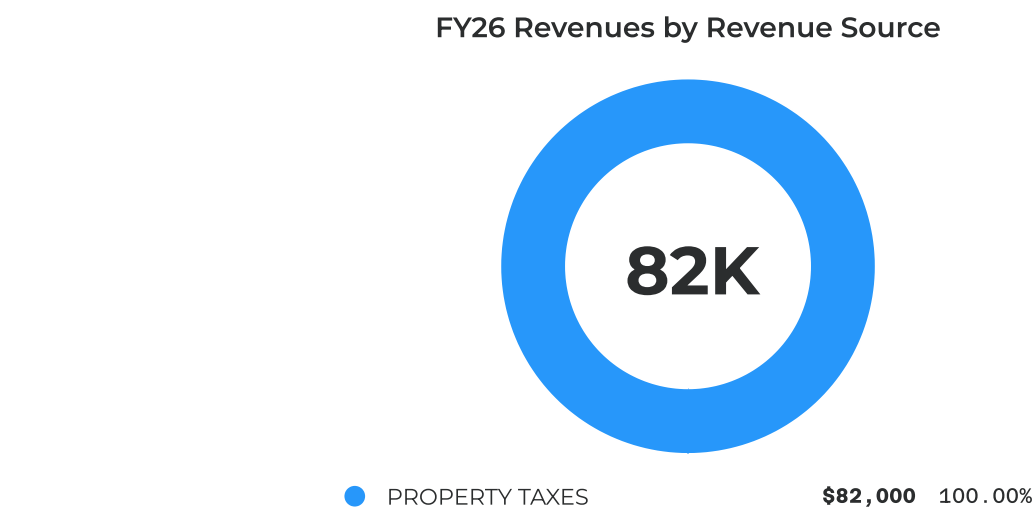
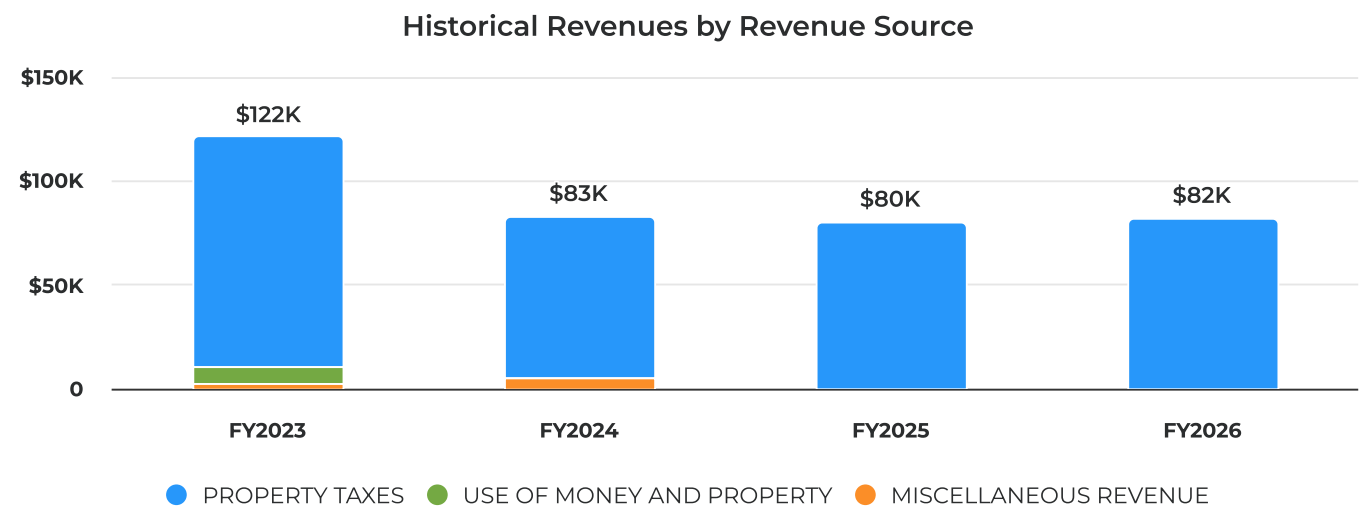
Revenue Summary



For the Clockville Water District, received revenue through special assessments on residents utilizing the water service. The total revenue budget for FY2026 is set at \$82,000, representing a 2.5% increase from the FY2025 budget of \$80,000.

As of 11/20/2025, actual revenue was \$83,123, which exceeded the budgeted amount by 3.9%. The FY2026 budget anticipates continued growth over the FY2025 budgeted figure.

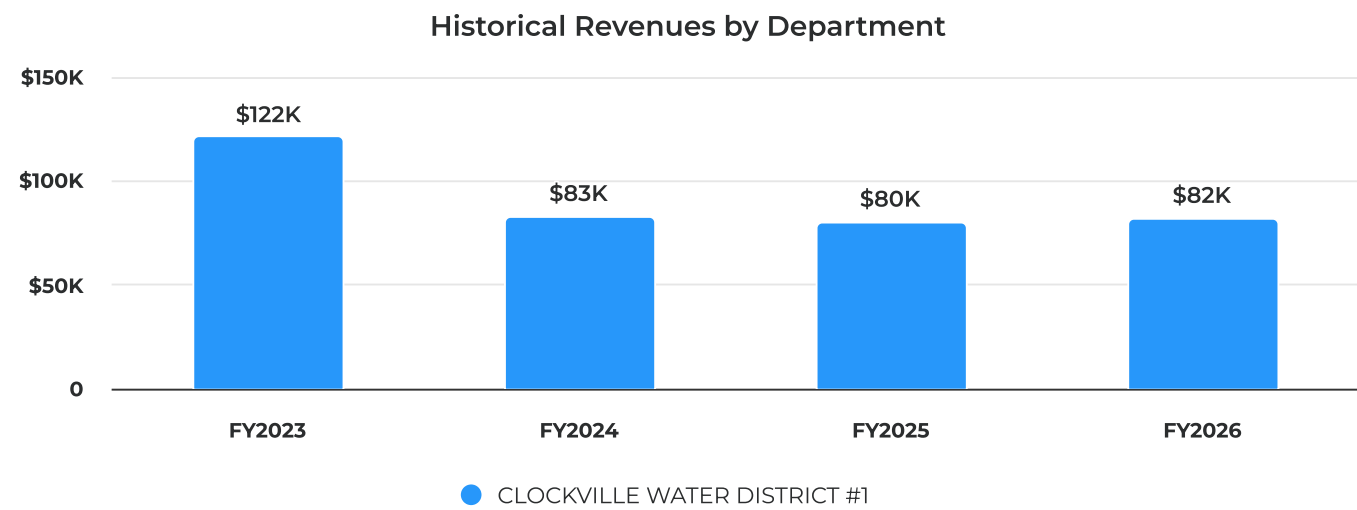
Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
PROPERTY TAXES	\$80,000	\$82,000	\$82,000	\$82,000	\$2,000
SPECIAL ASSESSMENTS	\$80,000	\$82,000	\$82,000	\$82,000	\$2,000
Total Revenues	\$80,000	\$82,000	\$82,000	\$82,000	\$2,000

Revenues by Department



Revenues by Department

Category	ERP Code	FY 2025 Adopted	FY 2026 Dept Request	FY 2026 Tentative	FY 2026 Adopted	2025 vs 2026 Adopted Budgets
CLOCKVILLE WATER DISTRICT #1		\$80,000	\$82,000	\$82,000	\$82,000	\$2,000
SPECIAL ASSESSMENTS	FX834080-410300	\$80,000	\$82,000	\$82,000	\$82,000	\$2,000
Total Revenues		\$80,000	\$82,000	\$82,000	\$82,000	\$2,000

Appendix



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's

apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to

determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be

loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.