TUSCOLA COUNTY

Board Meeting

2027 Fiscal Year Budget
Second Review

November 12, 2026

Fund	Fund Name	2026 Balance as of 11/12/26	2026 Forecasted Revenues & Transfers In	2026 Forecasted Expenditures & Transfers Out	2026 Forecasted Net Effects on Fund Balance	2026 Preliminary Ending Fund Balance
	General Fund					
101	Nonspendable	528,231				528,231
	Restricted					0
	Committed - Resident Co Hospital					0
	Assigned 17% Reserves (Policy) Effective 4-25-2024	2,929,410				2,929,410
	Unassigned (including PGS Funds)	3,103,303				3,103,303
	2026 Assigned (Budgeted use of fund balance)	218,848			(218,848)	0
BUDGET	**Total General Fund**	**6,779,792**	**17,231,822**	**17,231,822**	**(218,848)**	**6,560,944**
	Special Revenue Funds					
205	***Public Safety***	***0***	***90,423***	***89,925***	**498**	***498***
207	***Voted Road Patrol***	***2,074,917***	***3,703,924***	***3,624,573***	**79,351**	***2,154,268***
208	County Parks & Recreation	*27,860*	***52,763***	*52,763*	**0**	***27,860***
213	Arbela Township Police Services	*10,328*	***107,807***	*107,479*	**328**	***10,656***
214	***Voted Primary Road Improvement***	***37,949***	***2,536,969***	***2,248,164***	**288,806**	***326,755***
215	Friend of the Court	*247,004*	***1,053,698***	*1,024,211*	**29,487**	***276,491***
216	Family Counseling	*79,184*	***5,500***	*5,000*	**500**	***79,684***
218	Dispatch/911	*818,003*	***1,325,942***	*1,325,942*	**0**	***818,003***
221	Health Department	*3,280,693*	***5,351,921***	*5,351,921*	**0**	***3,280,693***
224	Regional DWI Court Grant	*166,887*	***456,103***	*449,099*	**7,004**	***173,891***
230	*Recycling*	*245,949*	***550,093***	*509,316*	**40,776**	***286,725***
232	Millington Township Police Services	*1,232*	*217,632*	*217,186*	**446**	***1,677***
233	New Mental Health Grant for Courts	*0*	*84,828*	*84,828*	**0**	***0***
236	Victim Services	*(1)*	*142,122*	*122,616*	**19,506**	***19,505***
239	Animal Shelter	*15,103*	*395,181*	*395,181*	**0**	***15,103***
240	***Voted Mosquito Abatement***	***1,922,545***	***1,913,303***	***1,913,303***	**0**	***1,922,545***
244	Equipment/Tech Fund	*148,561*	*89,820*	*89,820*	**0**	***148,561***
246	County Veteran Service Grant	*0*	*49,002*	*49,002*	**0**	***0***
249	Building Inspection Fund	*131,753*	*603,774*	*600,000*	**3,774**	***135,527***
250	CDBG Housing Program Income	*47,078*	*472,612*	*433,772*	**38,840**	***85,918***
251	Principal Residence Exemption	*25,961*	*392,203*	*49,723*	**342,480**	***368,441***
252	Remonumentation	*0*	*69,529*	*69,529*	**0**	***0***
255	Victim of Crime Act Grant	*3,416*	*110,995*	*110,995*	**0**	***3,416***
256	Register of Deeds Automation	*99,211*	*55,324*	*33,350*	**21,974**	***121,185***
258	Geographic Information Systems	*265,733*	*142,285*	*125,742*	**16,543**	***282,276***
259	POLICE CPE TRAINING (MCOLES)	*64,725*	*12,008*	*0*	**12,008**	***76,733***
260	Indigent Defense (MIDC)	*756,423*	*2,146,410*	*2,079,551*	**66,858**	***823,281***
261	Homeland Security	*56,415*	*75,000*	*75,000*	**0**	***56,415***
263	Concealed Pistol Licensing	*239,526*	*43,930*	*43,930*	**0**	***239,526***

Fund	Fund Name	2026 Balance as of 11/12/26	2026 Forecasted Revenues & Transfers In	2026 Forecasted Expenditures & Transfers Out	2026 Forecasted Net Effects on Fund Balance	2026 Preliminary Ending Fund Balance
264	Corrections Officer Training	*4,135*	*9,900*	*9,592*	**308**	***4,443***
266	Forfeiture Sheriff/Prosecutor/Crime Victim	*97,520*	*3,000*	*3,000*	**0**	***97,520***
269	Law Library	*43,950*	*7,428*	*7,428*	**0**	***43,950***
279	*Voted MSU-Extension*	*196,320*	*267,705*	*263,621*	**4,084**	***200,403***
280	*LOCAL INTERVENOR COMPENSATION*	*0*	*75,000*	*75,000*	**0**	***0***
284	Opioid Settlement Fund	*1,070,894*	*329,316*	*0*	**329,316**	***1,400,210***
285	Michigan Justice Training	*16,872*	*0*	*0*	**0**	***16,872***
288	Human Services Child Care	**117,918**	*240,511*	*240,511*	**0**	***117,918***
292	Child Care Probate Juvenile	*302,997*	*835,320*	*823,238*	**12,082**	***315,079***
293	Soldiers Relief	*30,612*	*9,000*	*9,000*	**0**	***30,612***
295	***Voted Veterans***	***104,189***	***464,806***	***381,776***	**83,030**	***187,219***
296	***Voted Bridge***	***379,663***	***1,471,807***	***1,471,807***	**0**	***379,663***
297	***Voted Senior Citizens***	***0***	***845,155***	***719,975***	**125,180**	***125,180***
298	***Voted Medical Care Facility***	***1,100,705***	***716,919***	***716,919***	**0**	***1,100,705***
299	***VOTED SENIOR CITIZEN HOME DELIVERED MEAlS***	***0***	***521,315***	***469,885***	**51,430**	***51,430***
	Special Revenue Funds Total	14,232,246	28,048,280	26,473,672	1,574,608	15,806,854
	Debt Service Funds					
352	Pension Bonds	*7,579*	*515,447*	*513,280*	2,167	*9,746*
353	Pension Bond Health Department	*1,177*	*199,674*	*198,175*	1,499	*2,676*
374	Purdy Building Debt	*241*	*77,790*	*77,645*	145	*386*
375	Caro Sewer System	*0*	*427,097*	*427,097*	0	*0*
379	Mayville Storm Sewer	*0*	*78,650*	*78,650*	0	*0*
385	Denmark Sewer System	*0*	*103,037*	*103,037*	0	*0*
387	Wisner Water	*0*	*145,294*	*145,294*	0	*0*
	Debt Service Funds Total	8,997	1,546,989	1,543,178	3,811	12,808
	Capital Project Funds					
470	State Police Capital Expenditures	*293,595*	*78,600*	*78,600*	0	*293,595*
483	Capital Improvements Fund	*1,780,404*	*159,589*	*159,589*	0	*1,780,404*
488	Jail Capital Improvement Fund	*1,003,549*	*250,000*	*250,000*	0	*1,003,549*
	Capital Project Funds Total	3,077,548	488,189	488,189	0	3,077,548
	Internal Service Funds					
676	Motor Pool (Child Care Vehicle)	*31,857*	*4,856*	*912*	3,944	*35,801*
677	Workers Compensation	*203,139*	*0*	*0*	0	*203,139*
	Other Funds Total	234,996	4,856	912	3,944	238,940
	Proprietary Funds					
291	Medical Care Facility	*11,391,031*	*28,436,793*	*28,436,793*	0	*11,391,031*
532	Tax Foreclosure Fund	*2,677,809*	*1,189,582*	*1,189,582*	0	*2,677,809*
595	COMMISSARY/CONCESSION FUND	*26,595*	*61,370*	*35,000*	26,370	*52,965*
626	Combined Revolving Tax Fund	*6,651,283*	*1,114,650*	*682,500*	432,150	*7,083,433*
	Proprietary Funds Total	20,746,718	30,802,395	30,343,875	458,520	21,205,238

Fund	Fund Name	2026 Balance as of 11/12/26	2026 Forecasted Revenues & Transfers In	2026 Forecasted Expenditures & Transfers Out	2026 Forecasted Net Effects on Fund Balance	2026 Preliminary Ending Fund Balance
	Total Non General Fund	38,300,505	60,890,710	58,849,826	2,040,884	40,341,388
TRUE PICTURE	Total General Fund	6,779,792	17,012,974 True Revenue Without Transfer In from Fund Balance	17,231,822	(218,848) Use of Fund Balance	6,560,944

Fund	Fund Name	2027 Begininning Fund Balance as of 11/12/26	2027 Forecasted Revenues & Transfers In	2027 Forecasted Expenditures & Transfers Out	2027 Forecasted Net Effects on Fund Balance	2027 Preliminary Ending Fund Balance
	General Fund					
101	Nonspendable	1,055,256				1,055,256
	Restricted					0
	Committed - Resident Co Hospital					0
	Assigned 17% Reserves (Policy) Effective 4-25-2024	2,870,289				2,870,289
	Unassigned (including PGS Funds)	2,353,468				2,353,468
	2026 Assigned (Budgeted use of fund balance)	281,931			(281,931)	0
BUDGET	**Total General Fund**	**6,560,944**	**16,884,055**	**16,884,055**	**(281,931)**	**6,279,013**
	Special Revenue Funds					
205	***Public Safety***	***498***	***0***	***86,822***	***(86,822)***	***(86,324)***
207	***Voted Road Patrol***	***2,154,268***	***3,303,413***	***3,761,626***	***(458,213)***	***1,696,055***
208	County Parks & Recreation	*27,860*	***42,503***	*30,919*	**11,584**	***39,444***
213	Arbela Township Police Services	*10,656*	***115,304***	*115,304*	**0**	***10,656***
214	***Voted Primary Road Improvement***	***326,755***	***2,360,883***	***2,348,667***	**12,216**	***338,971***
215	Friend of the Court	*276,491*	***1,215,293***	*1,145,901*	**69,392**	***345,883***
216	Family Counseling	*79,684*	***5,500***	*5,500*	**0**	***79,684***
218	Dispatch/911	*818,003*	***1,281,524***	*1,439,785*	**(158,261)**	***659,742***
221	Health Department	*3,280,693*	***5,458,951***	*5,458,353*	**598**	***3,281,291***
224	Regional DWI Court Grant	*173,891*	***344,170***	*344,170*	**0**	***173,891***
230	*Recycling*	*286,725*	***461,726***	*533,841*	**(72,115)**	***214,610***
232	Millington Township Police Services	*1,677*	*221,273*	*221,273*	**0**	***1,677***
233	New Mental Health Grant for Courts	*0*	*87,033*	*87,033*	**0**	***0***
236	Victim Services	*19,505*	*118,220*	*118,220*	**0**	***19,505***
239	Animal Shelter	*15,103*	*362,100*	*377,142*	**(15,042)**	***61***
240	***Voted Mosquito Abatement***	***1,922,545***	***1,549,887***	***1,659,407***	**(109,520)**	***1,813,025***
244	Equipment/Tech Fund	*148,561*	*114,695*	*214,695*	**(100,000)**	***48,561***
246	County Veteran Service Grant	*0*	*65,481*	*65,481*	**0**	***0***
249	Building Inspection Fund	*135,527*	*500,963*	*500,000*	**963**	***136,490***
250	CDBG Housing Program Income	*85,918*	*472,612*	*433,772*	**38,840**	***124,758***
251	Principal Residence Exemption	*368,441*	*388,768*	*49,723*	**339,045**	***707,486***
252	Remonumentation	*0*	*69,529*	*69,529*	**0**	***0***
255	Victim of Crime Act Grant	*3,416*	*100,658*	*100,658*	**0**	***3,416***
256	Register of Deeds Automation	*121,185*	*50,976*	*39,500*	**11,476**	***132,661***
258	Geographic Information Systems	*282,276*	*52,900*	*237,510*	**(184,610)**	***97,666***
259	POLICE CPE TRAINING (MCOLES)	*76,733*	*12,135*	*0*	**12,135**	***88,868***
260	Indigent Defense (MIDC)	*823,281*	*1,919,566*	*1,911,242*	**8,324**	***831,605***
261	Homeland Security	*56,415*	*75,000*	*75,000*	**0**	***56,415***
263	Concealed Pistol Licensing	*239,526*	*42,300*	*48,261*	**(5,961)**	***233,565***

Fund	Fund Name	2027 Begininning Fund Balance as of 11/12/26	2027 Forecasted Revenues & Transfers In	2027 Forecasted Expenditures & Transfers Out	2027 Forecasted Net Effects on Fund Balance	2027 Preliminary Ending Fund Balance
264	Corrections Officer Training	*4,443*	*9,900*	*8,276*	**1,624**	***6,067***
266	Forfeiture Sheriff/Prosecutor/Crime Victim	*97,520*	*0*	*0*	**0**	***97,520***
269	Law Library	*43,950*	*6,500*	*6,500*	**0**	***43,950***
279	*Voted MSU-Extension*	*200,403*	*246,603*	*271,121*	**(24,518)**	***175,885***
280	*LOCAL INTERVENOR COMPENSATION*	*0*	*75,000*	*75,000*	**0**	***0***
284	Opioid Settlement Fund	*1,400,210*	*300,000*	*0*	**300,000**	***1,700,210***
285	Michigan Justice Training	*16,872*	*0*	*0*	**0**	***16,872***
288	Human Services Child Care	**117,918**	*110,090*	*110,090*	**0**	***117,918***
292	Child Care Probate Juvenile	*315,079*	*835,320*	*868,156*	**(32,836)**	***282,243***
293	Soldiers Relief	*30,612*	*0*	*9,000*	**(9,000)**	***21,612***
295	***Voted Veterans***	***187,219***	***423,570***	***351,271***	**72,299**	***259,518***
296	***Voted Bridge***	***379,663***	***1,203,878***	***1,361,678***	**(157,800)**	***221,863***
297	***Voted Senior Citizens***	***125,180***	***790,370***	***559,690***	**230,680**	***355,860***
298	***Voted Medical Care Facility***	***1,100,705***	***618,746***	***716,919***	**(98,173)**	***1,002,532***
299	***VOTED SENIOR CITIZEN HOME DELIVERED MEAlS***	***51,430***	***487,696***	***487,696***	**0**	***51,430***
	Special Revenue Funds Total	15,806,854	25,901,036	26,304,731	(403,695)	15,403,159
	Debt Service Funds					
352	Pension Bonds	*9,746*	*523,232*	*522,690*	542	*10,288*
353	Pension Bond Health Department	*2,676*	*199,328*	*198,825*	503	*3,179*
374	Purdy Building Debt	*386*	*74,898*	*74,885*	13	*399*
375	Caro Sewer System	*0*	*430,353*	*430,353*	0	*0*
379	Mayville Storm Sewer	*0*	*78,350*	*78,350*	0	*0*
385	Denmark Sewer System	*0*	*103,056*	*103,056*	0	*0*
387	Wisner Water	*0*	*142,956*	*142,956*	0	*0*
	Debt Service Funds Total	12,808	1,552,173	1,551,115	1,058	13,866
	Capital Project Funds					
470	State Police Capital Expenditures	*293,595*	*55,425*	*55,425*	0	*293,595*
483	Capital Improvements Fund	*1,780,404*	*35,296*	*303,700*	(268,404)	*1,512,000*
488	Jail Capital Improvement Fund	*1,003,549*	*0*	*0*	0	*1,003,549*
	Capital Project Funds Total	3,077,548	90,721	359,125	(268,404)	2,809,144
	Internal Service Funds					
676	Motor Pool (Child Care Vehicle)	*35,801*	*5,816*	*5,816*	0	*35,801*
677	Workers Compensation	*203,139*	*0*	*0*	0	*203,139*
	Other Funds Total	238,940	5,816	5,816	0	238,940
	Proprietary Funds					
291	Medical Care Facility	*11,391,031*	*27,602,331*	*27,602,331*	0	*11,391,031*
532	Tax Foreclosure Fund	*2,677,809*	*692,500*	*602,823*	89,677	*2,767,486*
595	COMMISSARY/CONCESSION FUND	*52,965*	*61,317*	*35,000*	26,317	*79,282*
626	Combined Revolving Tax Fund	*7,083,433*	*1,201,083*	*682,500*	518,583	*7,602,016*
	Proprietary Funds Total	21,205,238	29,557,231	28,922,654	634,577	21,839,815

Fund	Fund Name	2027 Begininning Fund Balance as of 11/12/26	2027 Forecasted Revenues & Transfers In	2027 Forecasted Expenditures & Transfers Out	2027 Forecasted Net Effects on Fund Balance	2027 Preliminary Ending Fund Balance
	Total Non General Fund	40,341,388	57,106,977	57,143,441	(36,464)	40,304,924
TRUE PICTURE	Total General Fund	6,560,944	16,602,124 True Revenue Without Transfer In from Fund Balance	16,884,055	(281,931) Use of Fund Balance	6,279,013

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 000 - CONTROL							
101-000-402.253	CURRENT TAX	7,615,533	9,120,731	9,408,736	8,870,622	9,515,836	9,515,836
101-000-402.891	CURRENT TAX WIND REVENUE	1,220,720					
101-000-425.253	TRAILER PARK FEES	2,870	3,200	3,500	3,350	3,200	3,200
101-000-439.000	RECREATIONAL MARIJUANA TAX PAYMEN	880,291	324,103	473,000		324,102	324,102
101-000-439.253	MEDICAL MARIJUANA COUNTY SHARE	10,651	7,236	11,000	2,511	7,200	7,200
101-000-439.301	MEDICAL MARIJUANA SHERIFF	1,775	1,206	1,500	419	454	454
101-000-447.253	SUMMER COLLECTIONS	128,431	137,506	133,000	128,682	130,000	130,000
101-000-476.215	MARRIAGE LICENSES	1,250	1,555	1,500	1,265	1,500	1,500
101-000-506.253	EMPG (EMERG SERV GRANT)		11,302	10,590	10,590	11,000	11,000
101-000-530.130	TITLE IV-E CPLR GRANT	7,099	5,436	5,837	5,837	5,500	5,500
101-000-541.253	JUDGES SALARY	256,604	308,735	277,700	208,209	280,000	280,000
101-000-544.136	DISTRICT COURT CASEFLOW ASSIST.	16,335	7,955	8,000	6,411	7,000	7,000
101-000-544.253	MARINE SAFETY	14,740	9,694	8,550		8,000	8,000
101-000-545.253	SECONDARY ROAD PATROL	127,095	153,439	143,678	52,012	172,350	172,350
101-000-563.253	CO-OP REIMBURSEMENT-PROSECUTOR	109,519	105,194	81,200	66,332	80,000	80,000
101-000-573.253	LOCAL COMM STABALIZATION PPT REIM	47,017	69,863	90,690	103,387	75,000	75,000
101-000-574.253	COUNTY REVENUE SHARING (CRS)	1,354,241	1,314,861	1,314,867	1,095,720	1,314,863	1,314,863
101-000-574.254	REVENUE SHARING/TAXABLE VALUE PYM		161,591	165,444	165,444	165,444	165,444
101-000-574.301	CO REVENUE SHARING PUBLIC SAFETY		6,784				
101-000-577.253	STATE HOTEL LIQUOR TAX	154,873	150,162	140,000	158,772	158,772	158,772
101-000-578.253	COURT EQUITY	225,283	239,846	235,800	103,218	235,800	235,800
101-000-580.253	STATE JURY REIMB	21,599	31,170	20,000	9,516	19,848	19,848
101-000-590.215	CERTIFIEDS CLERK	35,361	42,475	37,524	38,407	35,500	35,500
101-000-601.136	PROBATION FEES-DISTRICT COURT	94,917	97,938	105,000	86,447	105,000	105,000
101-000-602.136	COURT COSTS-DISTRICT COURT	224,688	211,070	210,000	166,968	200,000	200,000
101-000-602.143	COURT COSTS FOC	7,469	9,640	8,000	5,672	8,000	8,000
101-000-602.215	CIRCUIT COURT COSTS	91,943	81,584	120,000	72,620	100,000	100,000
101-000-603.136	BOND COSTS	3,616	2,780	3,000	2,286	1,500	1,500
101-000-605.136	SCREENING ASSESSMENT FEES	12,425	14,772	16,000	12,113	16,000	16,000
101-000-607.215	DNA ASSESSMENT CO SHARE	374	235	1,300	193	400	400
101-000-607.301	DNA ASSESSMENT SHERIFF	935	507	3,000	483	525	525
101-000-608.136	INTENSIVE PROBATION FEES	1,225	5	500	200	500	500
101-000-608.215	BENCH WARRANT FEE	663	666	3,000	691	700	700
101-000-608.301	SEX OFFENDERS REGIST CO SHARE	1,500	1,360	2,000	1,300	1,500	1,500
101-000-609.215	WAIVER-MARRIAGE LICENSE 3 DAY	745	755	1,000	1,000	1,000	1,000
101-000-610.132	ADMIN FEES/FAMILY DIVISION	12,890	1,583	15,000	1,315	2,000	2,000
101-000-610.148	SERVICE FEES-PROBATE COURT	46,224	48,338	50,000	42,354	46,000	46,000
101-000-611.215	DBA/CO-PARTNERSHIP - CLERK	2,720	2,630	3,000	2,160	3,000	3,000
101-000-612.215	APPEAL FEES - CIRCUIT COURT			148	148		
101-000-612.236	TRANSFER TAX	206,824	233,816	210,823	217,287	200,000	200,000
101-000-613.236	RECORDING FEE	195,034	207,872	200,000	191,054	200,000	200,000
101-000-614.215	CLERK FEES	14,901	9,058	10,190	9,264	10,000	10,000
101-000-614.236	COPIES - R.O.D	4,220	6,939	10,757	10,809	5,000	5,000
101-000-615.215	SEARCHES - CIRCUIT COURT	1,441	115	310	310	300	300
101-000-615.236	SEARCHES	35					
101-000-616.215	MOTION FEES - CIRCUIT COURT	6,090	7,233	6,000	5,313	6,000	6,000
101-000-617.132	FILING FEE-FAMILY DIVISION	341	279	500	403	500	500
101-000-617.215	JURY/ENTRY/FORENSIC FEES	12,288	13,804	15,000	13,957	14,000	14,000
101-000-617.253	BC/BS ADMINISTRATIVE FEE	1,859	1,532	2,500	1,061	1,500	1,500
101-000-618.215	NOTARY BOND FILING FEES	869	782	1,500	912	1,000	1,000
101-000-618.253	NOTARY FEES COUNTY TREASURER	200	265	300	220	275	275
101-000-618.301	MORTGAGE SALES	940	2,170	1,650	1,850	1,500	1,500
101-000-619.136	CIVIL FEES-DISTRICT COURT	129,115	140,246	128,000	119,814	110,000	110,000
101-000-619.301	DRUG TESTING SHERIFF FEE	2,175	1,610	1,500	510	1,500	1,500
101-000-620.132	COLLECTION FEES/FAMILY DIV	598	174	2,000	75	500	500
101-000-620.215	LATE FEES	152	616	100		250	250
101-000-620.722	AIRPORT ZONING APPLICATION FEES			200			

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 000 - CONTROL							
101-000-621.215	COURT FEES CIRCUIT COURT	350	460	475	475	400	400
101-000-623.215	FUNERAL HOME CORRECTIONS	30	26	117	117	50	50
101-000-624.215	VICTIMS RIGHTS ADMIN FEE	3,102	3,132	4,000	2,492	3,500	3,500
101-000-624.253	TAX CERTIFICATIONS	7,220	7,390	7,500	6,485	7,500	7,500
101-000-625.215	VOTER REGIST. PROCESSING			15	15		
101-000-625.236	CO SHARE OF MSSR FEE	328	464	500	383	500	500
101-000-625.253	TAX SEARCHES	195	5	15	15	15	15
101-000-626.225	TAX ADMINISTRATION-FEES	3,655	3,793	20,000	874	3,500	3,500
101-000-627.259	IS WEB SERVICE		146				
101-000-628.215	CLERK LIVESCAN FEES		3,000	4,575	4,590	6,500	6,500
101-000-628.301	D.O.C. DETAINER		1,328	6,195	6,195	5,000	5,000
101-000-629.253	SALES	223	252	1,500	314	300	300
101-000-630.301	FORECLOSURE ADJOURNMENT POSTINGS	1,288	3,262	3,000	2,786	3,000	3,000
101-000-631.301	REPORT COPIES	364	104	56	56	50	50
101-000-633.301	BOAT LIVERY INSPECTION	6					
101-000-634.301	DIVERTED FELON PROGRAM	55,265	2,875	55,665	55,665	40,000	40,000
101-000-635.301	INMATE PHONE REVENUES	40,929	26,012	50,000	10,014	20,000	20,000
101-000-636.301	CHARGE TO PRISIONERS	46,437	41,353	34,801	34,801	35,000	35,000
101-000-637.301	SHERIFF DAY REPORT			143	143		
101-000-638.301	WORK RELEASE	498	880	1,000	25	500	500
101-000-642.236	ROD ONLINE COPY FEES	47,663	44,695	50,000	47,163	45,000	45,000
101-000-642.301	WEAPON SALES-JAIL	350	500				
101-000-644.191	ELECTION PROGRAMMING	5,250	4,100	30,000	7,400	16,000	16,000
101-000-645.236	ROD POSTAGE FEES	409	427	393	401	350	350
101-000-646.301	AUCTION SALE	4,201					
101-000-646.331	AUCTION SALES-MARINE	15,624					
101-000-647.301	CANTEEN SALES	33,164					
101-000-655.253	BOND FORFEITURES-TREASURER	14,830	12,085	16,000	9,660	10,000	10,000
101-000-656.136	BOND FORFEITURES-DIST. COURT	11,499	11,087	12,085	12,085	11,000	11,000
101-000-657.136	ORDINANCE FINES DISTRICT COURT	20,982	9,580	11,000	5,084	6,500	6,500
101-000-657.137	ORDINANCE FINES MAGISTRATE		66				
101-000-658.253	RETURN CHECK CHARGE	250	315	390	390	50	50
101-000-659.136	WARRANT FEES-DISTRICT COURT	10,487	10,653	10,000	7,265	10,000	10,000
101-000-664.253	INTEREST SUMMER TAX COLLECTIONS	30,623	40,825	38,366	34,534	35,000	35,000
101-000-665.253	INTEREST EARNINGS	790,934	521,707	460,621	460,621	450,000	450,000
101-000-667.253	THUMB CELLULAR TOWER RENT	5,460	6,637	5,700	5,263	5,700	5,700
101-000-667.369	RENT ON COUNTY FARM	9,850	10,500	10,500		10,500	10,500
101-000-668.253	LEASE PAYMENT HUMAN SVCS	315,303	366,142	366,100	305,118	366,100	366,100
101-000-668.265	CAPITAL LEASE PROCEEDS		43,739				
101-000-672.390	USE OF FUND BALANCE			174,734			
101-000-674.130	STATE REIMB FOR COURT APPEAL ATTY	23,859	60,727	60,000	44,243	30,000	60,000
101-000-674.254	REIMB TNU (LOCAL FUNDS)	6,173	2,750	8,000	2,881	2,500	2,500
101-000-674.301	REIMBURSEMENTS-FOC WARRANTS	90	263	600	81	250	250
101-000-674.331	CONTRIBUTIONS MARINE PROGRAM	300	300	500		46	46
101-000-676.090	REIMBURSEMENT ELECTION INSPECTORS		43,907	110,000		36,000	36,000
101-000-676.130	REIMB MENTAL HEALTH EVALUATIONS	170		1,500			
101-000-676.131	REIMBURSE COURT RECORDERS		470	944	944	1,200	1,200
101-000-676.191	STATE REIMB/ELECTIONS	110,996					
101-000-676.215	REIMBURSEMENTS-G A L ATTNY FEE	13,775	14,483	15,000	6,737	15,000	15,000
101-000-676.227	REIMB CITY OF CARO CONTRACT	29,205	29,224	29,237	24,373	29,237	29,237
101-000-676.229	REIMBURSEMENTS PROSECUTOR	4,160	2,141	1,500	360	1,500	1,500
101-000-676.253	REIMBURSEMENTS-TREASURER	33,370	17,702	5,292	5,049	5,000	5,000
101-000-676.301	REIMBURSEMENTS-SHERIFF	3,783	4,713	25,000	3,102	2,500	2,500
101-000-676.306	REIMB WEIGH MASTER SVCS	108,259	142,183	136,198	91,741	136,000	136,000
101-000-677.191	REIMB - SCHOOL ELECTION COST	866	18,547	37,185	37,185	30,000	30,000
101-000-677.192	MAED REIMBURSMENT		250				
101-000-677.215	REIMB CRT APPT ATTY FEES	1,155	1,819	2,111	2,141	2,000	2,000

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Dept 000 - CONTROL							
101-000-677.301	REIMB MED SVCS SHERIFF	27,301	22,652	20,000	15,145	20,000	20,000
101-000-677.431	PROPERTY DAMAGE RESTITUTION		20	20			
101-000-677.999	MISCELLANEOUS INCOME	2,235	(8,014)				
101-000-678.191	REIMB-TWP ELECTION SUPPLIES	3,455	29,700	60,000	3,752	25,000	25,000
101-000-679.301	ICS REIMBURSEMENTS	1,892		5,000			
101-000-689.253	REIMB LOCAL GOV KCI TAX PROCESS	31,888	39,500	58,000	34,838	35,000	35,000
101-000-691.301	SHERIFF MISC REVENUE	129	228	5,203	5,203	5,000	5,000
101-000-694.215	CASH-OVER/SHORT	50			3		
101-000-694.253	CASH-OVER/SHORT	13			128		
101-000-698.292	INDIRECT COST 10% ADMIN PYMT CCF	70,925	58,895	62,000	47,284	62,000	62,000
101-000-699.020	HEALTH DEPT LEASE	101,958	101,958	105,676	84,965	10,676	101,958
101-000-699.207	ROAD PATROL INDIRECT COSTS	55,297	66,768	72,821	72,821	72,821	72,821
101-000-699.214	PRIMARY ROAD- INDIRECT			2,189	2,189	2,189	2,189
101-000-699.215	INDIRECT COST - FOC	206,475	163,079	202,051	163,079	163,080	163,080
101-000-699.218	INDIRECT COSTS - DISPATCH FUND	31,147	32,225	29,296	29,295	29,295	29,295
101-000-699.221	INDIRECT COST - HEALTH DEPT	23,543	17,864	21,927	21,927	21,927	21,927
101-000-699.230	INDIRECT COSTS-RECYCLING	8,210	8,603	8,267	8,267	8,267	8,267
101-000-699.231	TRANSFER IN			16	16		
101-000-699.240	INDIRECT COST - MOSQUITO	34,571	36,222	34,823	34,823	34,823	34,823
101-000-699.251	TRANSFER IN PRINCIPAL EXEMPTION	12,890	10,500	1,896	1,896	1,896	1,896
101-000-699.258	TRANSFER IN GIS						100,000
101-000-699.273	TRANS IN CORONAVIRUS SUPPLEMENTAL	4,068					
101-000-699.279	INDIRECT COST VOTED MSU	5,474	5,736	5,510	5,510	5,510	5,510
101-000-699.295	INDIRECT COST VOTED VET	3,601	2,817	3,131	3,131	3,131	3,131
101-000-699.297	INDIRECT COST - SENIOR CITIZENS F	5,478	4,622	5,511	5,511	5,511	5,511
101-000-699.298	INDIRECT COST - MEDICAL CARE FAC	4,642	1,287	1,649	1,649	1,649	1,649
101-000-699.488	JAIL CAPITAL IMPROVEMENTS - TRAN			250,000			250,000
101-000-699.626	TRANSFER IN REVOLVING TAX FUND	715,000	682,000	682,000		650,000	650,000
NET OF REVENUES/APPROPRIATIONS - 000 - CONTROL		16,473,875	16,108,099	17,149,893	13,780,191	16,130,842	16,602,124
Dept 101 - BOARD OF COMMISSIONERS							
101-101-703.000	SALARIES SUPERVISION	71,010	71,425	72,524	59,135		72,524
101-101-703.020	HEALTH INSURANCE INCENTIVE	4,031	2,375	2,486	2,609		2,000
101-101-707.000	SALARIES - PER DIEM	8,625	8,015	7,360	7,360		7,360
101-101-710.000	WORKERS COMPENSATION	433	1,471	1,451	1,194		1,270
101-101-711.000	HEALTH & DENTAL INSURANCE	57,732	48,329	39,387	24,192		50,000
101-101-715.000	F.I.C.A.	5,343	5,347	5,549	4,479		5,549
101-101-717.000	LIFE INSURANCE	135	124	109	95		135
101-101-718.000	RETIREMENT	16,483	37,487	66,323	55,594		75,107
101-101-718.100	POB IN LIEU OF RETIREMENT	11,186	13,091	14,568	12,197		14,934
101-101-727.000	SUPPLIES, PRINTING & POSTAGE	283	523	1,000	204	500	500
101-101-802.000	LEGAL		2,109	25,670	25,670	15,000	15,000
101-101-803.000	LEGAL (LEGAL CONSULTANT)			8,742	8,742	8,000	8,000
101-101-809.000	MEMBERSHIPS & SUBSCRIPTIONS	10,347	5,953	11,000	10,759	11,000	11,000
101-101-851.010	CELLULAR PHONE	882	1,596	2,000	772	1,500	1,000
101-101-861.000	TRAVEL	2,617	2,353	5,000	4,431	5,000	5,000
101-101-901.000	ADVERTISING	5,867	8,502	3,000	815	3,000	3,000
101-101-957.000	EMPLOYEE TRAINING	2,310	2,090	2,000	1,080	2,000	2,000
NET OF REVENUES/APPROPRIATIONS - 101 - BOARD OF COMM		(197,284)	(210,790)	(268,169)	(219,328)	(46,000)	(274,379)
Dept 104 - SPECIAL PROGRAMS							
101-104-804.100	BANK FEES	1,966	1,916	2,000	1,662	2,000	2,000
101-104-835.000	HEALTH SERVICES	1,556	2,335	1,500	1,875	1,500	1,500
101-104-837.000	FSA - ADMIN FEE	3,613	3,297	3,000	2,646	3,200	3,200
101-104-964.000	TAX REFUNDS & REBATES		11,590	8,084	8,084		8,084
101-104-965.000	APPROPRIATIONS	7,123	9,154	12,000	1,136	9,000	9,000
101-104-965.050	POSTAGE FOR METER	(161)	5,981	5,384	3,238	5,000	5,000

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Dept 104 - SPECIAL PROGRAMS							
101-104-965.060	DEBIT CARD PAYMENTS				19,009		
101-104-965.070	SPECIAL PROGRAMS	5,158	3,076	20,000	2,503	5,000	5,000
NET OF REVENUES/APPROPRIATIONS - 104 - SPECIAL PROGR		(19,255)	(37,349)	(51,968)	(40,153)	(25,700)	(33,784)
Dept 130 - UNIFIED COURT							
101-130-703.000	SALARIES SUPERVISION	268,010	274,790	285,084	227,166		283,197
101-130-704.000	SALARIES PERMANENT	993,733	1,024,772	1,058,503	825,171		1,049,894
101-130-704.020	HEALTH INSURANCE INCENTIVE	2,015	2,008	2,000	1,092		2,000
101-130-704.030	DISABILITY PLAN	8,020	7,845	8,030	6,199		8,708
101-130-704.040	UNUSED SICKTIME PAYOUT	10,619	8,471	10,000			10,000
101-130-706.000	SALARIES OVERTIME	9	9	3,000	45	3,000	1,500
101-130-710.000	WORKERS COMPENSATION	7,335	26,137	26,807	20,539		23,122
101-130-711.000	HEALTH & DENTAL INSURANCE	593,673	382,124	422,450	240,928		529,289
101-130-715.000	F.I.C.A.	88,070	92,046	95,133	74,373		94,536
101-130-717.000	LIFE INSURANCE	582	573	592	461		577
101-130-718.000	RETIREMENT	166,315	208,635	240,634	181,748		179,278
101-130-718.100	POB IN LIEU OF RETIREMENT	55,484	53,504	61,006	46,704		54,766
101-130-719.000	UNEMPLOYMENT	518	3,131	4,066	3,649		
101-130-727.000	SUPPLIES, PRINTING & POSTAGE	43,169	40,355	48,000	30,890	48,000	45,000
101-130-728.000	SCREENING ASSESSMENT	1,600	800	1,500	1,000	1,500	1,500
101-130-729.000	WESTLAW	2,212	2,088	4,000	2,298	4,000	3,500
101-130-730.000	STATE TAX LEIN/COLLECTION	2,400	2,400	2,400	2,395	2,400	2,400
101-130-746.000	UNIFORMS & ACCESSORIES	76	378	2,000	359	2,000	1,000
101-130-800.000	CONTRACTUAL - LAW CLERK		20,364	28,000	12,870	28,000	28,000
101-130-801.000	CONTRACTED SERVICES	7,692	13,033	18,000	4,033	18,000	15,000
101-130-801.010	COURT APPOINTED COUNSEL	271,353	275,301	311,500	231,971	312,000	312,000
101-130-801.020	CRT APPT APPEAL OF RIGHT	71,320	60,922				
101-130-801.023	ADVISORY COUNSEL	143	963	15,000		15,000	2,000
101-130-801.030	GAL ATTORNEY FEES	31,473	24,089	47,000	26,560	47,000	32,000
101-130-801.040	GUARDIANSHIP SERVICES	965	1,257	2,000	1,670	2,000	2,000
101-130-801.050	MEDIATION			500	225	500	500
101-130-801.080	COURT APPT DD CONTRACT	6,626	6,760	7,000	5,609	7,000	7,000
101-130-802.000	MENTAL HEALTH EVALUATIONS	1,500	1,200	7,000		7,000	2,000
101-130-805.010	STENO TRANSCRIPTS	2,083	1,265	2,500	942	2,500	2,500
101-130-805.020	STENO APPEAL TRANSCRIPTS	9,077	33,717	30,000	19,998	30,000	30,000
101-130-806.000	JURY FEES, MEALS, TRAVEL	45,623	54,872	75,000	44,066	75,000	65,000
101-130-809.000	MEMBERSHIP & SUBSCRIPTIONS	5,422	2,190	6,500	4,324	7,000	6,000
101-130-820.000	VISITING JUDGE	9,227	25,125	40,000	16,733	40,000	35,000
101-130-851.000	TELEPHONE	1,723	1,831	2,000	1,657	2,100	2,100
101-130-851.010	CELLULAR PHONE	1,647	1,576	2,000	1,220	2,000	2,000
101-130-861.000	TRAVEL	7,206	8,354	8,500	4,357	8,500	8,500
101-130-934.000	OFFICE EQUIPMENT REPAIR & MAINT			1,000		1,000	500
101-130-957.000	EMPLOYEE TRAINING	8,818	14,716	22,500	3,142	22,000	15,000
101-130-982.000	BOOKS	440		1,000	149	1,000	500
101-130-990.000	LEASE PAYMENTS		1,624	1,600	1,331	1,600	1,600
NET OF REVENUES/APPROPRIATIONS - 130 - UNIFIED COURT		(2,726,178)	(2,679,225)	(2,903,805)	(2,045,874)	(690,100)	(2,859,467)
Dept 133 - TITLE IV CPLR GRANT							
101-133-801.099	TITLE IV-E CPLR GRANT	6,293	5,574	2,000	651	8,000	5,500
NET OF REVENUES/APPROPRIATIONS - 133 - TITLE IV CPLR		(6,293)	(5,574)	(2,000)	(651)	(8,000)	(5,500)
Dept 147 - JURY COMMISSION							
101-147-707.000	SALARIES - PER DIEM	1,500	1,250	1,500	500	1,500	1,500
101-147-715.000	F.I.C.A.	115	96	115	38	115	115
101-147-727.000	SUPPLIES, PRINTING & POSTAGE	6,215	7,275	9,500	8,718	12,500	11,500
101-147-861.000	TRAVEL			100		100	100

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Dept 147 - JURY COMMISSION							
NET OF REVENUES/APPROPRIATIONS - 147 - JURY COMMISSI		(7,830)	(8,621)	(11,215)	(9,256)	(14,215)	(13,215)
Dept 151 - ADULT PROBATION							
101-151-727.000	SUPPLIES, PRINTING & POSTAGE	2,306	2,958	4,000	1,137	3,500	3,000
101-151-920.000	UTILITIES	7,630	7,830	10,000	4,835	10,000	8,500
NET OF REVENUES/APPROPRIATIONS - 151 - ADULT PROBATI		(9,936)	(10,788)	(14,000)	(5,972)	(13,500)	(11,500)
Dept 191 - ELECTION							
101-191-703.000	SALARIES SUPERVISION	9,915	2,235	8,000	4,275	6,000	6,000
101-191-705.200	PART TIME ELECTION INSPECTOR	134,800	15,077	110,000	56,500	40,000	40,000
101-191-706.000	SALARIES OVERTIME-REIMBURSABLE	2,867	3,703	1,950	1,911	7,000	7,000
101-191-707.000	SALARIES - PER DIEM	1,550	800	2,400	1,250	1,500	1,500
101-191-710.000	WORKERS COMP	2,201	314	965	965		695
101-191-715.000	F.I.C.A.	4,302	981	1,819	1,819		4,169
101-191-718.000	RETIREMENT	70	250	270	157		270
101-191-718.100	POB IN LIEU OF RETIREMENT	30	218	330	241		330
101-191-727.000	SUPPLIES, PRINTING & POSTAGE	51,434	2,272	90,000	25,136	25,000	25,000
101-191-727.020	PURCHASE OF ELECTIONS EQUIPT.					60,000	60,000
101-191-727.030	SUPPLIES - REIMB.	88,052	15,381	90,000	38,088	55,000	55,000
101-191-861.000	TRAVEL	1,571	768	2,200	1,278	2,200	2,200
101-191-957.000	TRAINING	207	993	2,500	1,024	2,500	1,500
NET OF REVENUES/APPROPRIATIONS - 191 - ELECTION		(296,999)	(42,992)	(310,434)	(132,644)	(199,200)	(203,664)
Dept 202 - ACCOUNTING SERVICES							
101-202-801.000	BASE ALL FUND AUDIT	40,000	66,200	69,014	69,014	70,000	70,000
101-202-801.010	COST ALLOCATION PLAN	9,400	9,400	9,500		9,500	9,500
101-202-801.030	OTHER FINANCIAL/ACCT. SVCS.	15,593	36,752	3,000	1,725	3,000	3,000
NET OF REVENUES/APPROPRIATIONS - 202 - ACCOUNTING SE		(64,993)	(112,352)	(81,514)	(70,739)	(82,500)	(82,500)
Dept 211 - LEGAL COUNSEL							
101-211-802.000	GENERAL LEGAL	69,895	13,115	60,000	7,123	60,000	60,000
101-211-803.000	LABOR COUNCIL	33,923	16,906	35,000	12,990	35,000	35,000
NET OF REVENUES/APPROPRIATIONS - 211 - LEGAL COUNSEL		(103,818)	(30,021)	(95,000)	(20,113)	(95,000)	(95,000)
Dept 215 - CLERK							
101-215-703.000	SALARIES SUPERVISION	71,952	73,769	73,487	61,474		75,324
101-215-704.000	SALARIES PERMANENT	316,692	322,269	311,953	251,714		319,463
101-215-704.020	HEALTH INSURANCE INCENTIVE	2,015	2,008	2,000	1,631		2,000
101-215-704.030	DISABILITY PLAN	2,605	2,605	2,497	2,067		2,702
101-215-704.040	UNUSED SICK TIME PAYOUT	705	929				
101-215-706.000	SALARIES OVERTIME			1,500		1,500	1,500
101-215-710.000	WORKERS COMPENSATION	2,243	7,948	7,709	6,099		6,909
101-215-711.000	HEALTH & DENTAL INSURANCE	202,061	124,436	117,891	81,184		175,000
101-215-715.000	F.I.C.A.	28,129	27,296	29,486	22,304		30,202
101-215-717.000	LIFE INSURANCE	243	244	235	194		234
101-215-718.000	RETIREMENT	35,431	45,855	48,893	37,500		44,765
101-215-718.100	POB IN LIEU OF RETIREMENT	25,438	24,037	25,198	21,373		25,851
101-215-727.000	SUPPLIES, PRINTING & POSTAGE	10,984	11,891	20,000	4,985	25,000	20,000
101-215-809.000	MEMBERSHIPS & SUBSCRIPTIONS	852	580	2,500	720	2,500	1,500
101-215-851.010	CELLULAR PHONE	300	300	500	225	500	500
101-215-861.000	TRAVEL	456	175	1,200	119	1,200	1,000
101-215-957.000	EMPLOYEE TRAINING	2,196	1,542	3,000	1,161	3,000	3,000
101-215-965.020	TECHNOLOGY	2,120	2,631	6,500	3,334	6,500	5,000
NET OF REVENUES/APPROPRIATIONS - 215 - CLERK		(704,422)	(648,515)	(654,549)	(496,084)	(40,200)	(714,950)
Dept 223 - CONTROLLER							
101-223-703.000	SALARIES SUPERVISION	88,404	45,692	100,000	66,700		110,000

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 223 - CONTROLLER							
101-223-704.000	SALARIES PERMANENT	246,926	248,164	282,891	225,733		290,270
101-223-704.030	DISABILITY PLAN	2,355	1,888	2,277	2,061		3,070
101-223-704.040	UNUSED SICK TIME PAYOUT	3,589	3,857				
101-223-705.000	SALARIES - PT/TEMP.		3,844				
101-223-710.000	WORKERS COMPENSATION	1,953	5,981	7,529	5,719		7,355
101-223-711.000	HEALTH & DENTAL INSURANCE	139,447	78,840	112,154	60,542		122,828
101-223-715.000	F.I.C.A.	24,498	21,806	30,057	21,219		32,151
101-223-717.000	LIFE INSURANCE	131	113	136	119		162
101-223-718.000	RETIREMENT	29,950	21,672	43,938	32,301		74,466
101-223-718.100	POB IN LIEU OF RETIREMENT	13,785	14,148	17,482	14,398		17,921
101-223-727.000	SUPPLIES, PRINTING & POSTAGE	4,694	2,153	5,000	4,622	5,000	5,000
101-223-809.000	MEMBERSHIPS & SUBSCRIPTIONS	462	17	310	310	300	300
101-223-861.000	TRAVEL	247	303	560	560	350	350
101-223-901.000	ADVERTISING			730	730		500
101-223-957.000	EMPLOYEE TRAINING	1,200	1,464	1,500		1,500	1,500
NET OF REVENUES/APPROPRIATIONS - 223 - CONTROLLER		(557,641)	(449,942)	(604,564)	(435,014)	(7,150)	(665,873)
Dept 225 - EQUALIZATION							
101-225-676.002	SPONSORED EDUCATION			630	630		
101-225-703.000	SALARIES SUPERVISION	84,719	86,911	88,763	72,376		88,763
101-225-703.040	UNUSED SICK TIME PAYOUT		1,998				
101-225-704.000	SALARIES PERMANENT	90,115	95,301	96,347	79,911		99,471
101-225-704.030	DISABILITY PLAN	1,308	1,311	1,414	1,094		1,587
101-225-704.040	UNUSED SICK TIME PAYOUT	1,940					
101-225-705.000	SALARIES - TEMP	1,880	1,640	3,000	1,260	3,000	3,000
101-225-710.000	WORKERS COMPENSATION	1,015	3,700	3,959	3,007		3,557
101-225-711.000	HEALTH & DENTAL INSURANCE	86,598	57,463	60,350	35,867		66,414
101-225-715.000	F.I.C.A.	12,587	13,644	15,309	11,356		15,548
101-225-717.000	LIFE INSURANCE	77	77	82	64		81
101-225-718.000	RETIREMENT	12,512	16,522	19,056	16,301		26,137
101-225-718.100	POB IN LIEU OF RETIREMENT	8,009	7,687	8,741	7,038		8,961
101-225-727.000	SUPPLIES, PRINTING & POSTAGE	2,752	2,512	3,000	1,270	3,000	3,000
101-225-809.000	MEMBERSHIPS & SUBSCRIPTIONS	1,427	1,005	2,000	1,545	2,000	2,000
101-225-861.000	TRAVEL	259	162	1,000	527	1,000	500
101-225-957.000	EMPLOYEE TRAINING	1,427	1,545	1,500	605	1,500	1,500
101-225-957.200	SPONSORED EDUCATION			620	620		
NET OF REVENUES/APPROPRIATIONS - 225 - EQUALIZATION		(306,625)	(291,478)	(304,511)	(232,211)	(10,500)	(320,519)
Dept 227 - CITY OF CARO ASSESMENT CONTRT							
101-227-704.000	SALARIES PERMANENT	15,308	15,058	15,000	12,231	15,000	15,000
101-227-704.030	DISABILITY PLAN	105	102	149	84		149
101-227-710.000	WORKERS COMPENSATION	84	300	300	237		263
101-227-715.000	F.I.C.A.	1,171	1,141	1,148	926		1,148
101-227-717.000	LIFE INSURANCE	4	4	4	3		
101-227-718.000	RETIREMENT	1,435	2,129	3,790	2,146	3,800	3,800
101-227-718.100	POB IN LIEU OF RETIREMENT	402	399	400	360		400
101-227-727.000	SUPPLIES, PRINTING & POSTAGE	490	418	497	363	500	500
NET OF REVENUES/APPROPRIATIONS - 227 - CITY OF CARO		(18,999)	(19,551)	(21,288)	(16,350)	(19,300)	(21,260)
Dept 229 - PROSECUTOR							
101-229-703.000	SALARIES SUPERVISION	113,086	115,941	118,384	96,618		118,385
101-229-704.000	SALARIES PERMANENT	379,171	424,608	476,853	338,945		472,320
101-229-704.020	HEALTH INSURANCE INCENTIVE	2,669	2,315	2,000	1,861		2,000
101-229-704.030	DISABILITY PLAN	3,010	3,015	3,528	2,150		4,006
101-229-704.040	UNUSED SICK TIME PAYOUT	5,053	1,314				
101-229-705.000	SALARIES - PART/TIME	23,037	22,635	28,782	22,968		28,080

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 229 - PROSECUTOR							
101-229-706.000	SALARIES OVERTIME	23,350	21,643	20,000	19,862		21,000
101-229-710.000	WORKERS COMPENSATION	2,980	11,443	12,213	9,084		10,019
101-229-711.000	HEALTH & DENTAL INSURANCE	177,897	137,431	159,257	93,156		261,727
101-229-715.000	F.I.C.A.	40,551	44,527	48,405	36,342		47,337
101-229-717.000	LIFE INSURANCE	203	206	240	160		243
101-229-718.000	RETIREMENT	51,887	59,278	36,665	36,862		35,109
101-229-718.100	POB IN LIEU OF RETIREMENT	21,507	25,425	28,762	24,237		26,882
101-229-727.000	SUPPLIES, PRINTING & POSTAGE	6,757	7,785	9,500	5,508	9,500	8,000
101-229-729.000	WESTLAW	7,200	8,081	9,000	5,501	9,000	8,000
101-229-801.000	CONTRACTED SERVICES	942	817	11,126	11,126	2,500	2,500
101-229-805.010	STENO TRANSCRIPTS	1,625	1,438	5,000	1,443	5,000	2,500
101-229-805.020	STENO APPEAL TRANSCRIPTS	77		750		750	750
101-229-807.000	WITNESS FEES & TRAVEL	6,965	513	10,000	2,165	10,000	7,000
101-229-809.000	MEMBERSHIPS & SUBSCRIPTIONS	11,446	10,336	11,000	9,196	11,000	11,000
101-229-861.000	TRAVEL	1,157	1,069	1,599	1,599	1,500	1,500
101-229-862.000	TRAVEL - EXTRADITIONS			5,000		5,000	2,500
101-229-934.000	OFFICE EQUIP REPAIRS & MAINT.	638	264	2,500	684	2,500	1,500
101-229-957.000	EMPLOYEE TRAINING	4,605	2,467	9,500	2,784	9,500	5,000
101-229-982.000	BOOKS	4,637	3,330	5,500	3,656	5,500	5,000
NET OF REVENUES/APPROPRIATIONS - 229 - PROSECUTOR		(890,450)	(905,881)	(1,015,564)	(725,907)	(71,750)	(1,082,358)
Dept 230 - CO-OP REIMBURSEMENT-PROSECUTOR							
101-230-704.000	SALARIES PERMANENT	154,921	173,049	128,795	118,764		184,290
101-230-704.020	HEALTH INSURANCE INCENTIVE	54	331	538	231		250
101-230-704.030	DISABILITY PLAN	1,252	1,215	965	706		1,429
101-230-704.040	UNUSED SICK TIME PAYOUT	1,848	2,033				
101-230-706.000	WAGES OVERTIME		1,949	1,279	1,316	3,000	2,000
101-230-710.000	WORKERS COMPENSATION	903	3,519	2,577	2,336		2,637
101-230-711.000	HEALTH & DENTAL INSURANCE	86,598	38,309	40,035	14,556		30,000
101-230-715.000	F.I.C.A.	11,414	13,134	9,853	9,005		14,099
101-230-717.000	LIFE INSURANCE	81	77	55	47		81
101-230-718.000	RETIREMENT	15,540	22,097	25,111	7,077		27,908
101-230-718.100	POB IN LIEU OF RETIREMENT	8,405	7,594	7,328	6,340		8,961
101-230-727.000	SUPPLIES, PRINTING & POSTAGE	655	868	1,161	763	1,500	1,200
101-230-801.000	CONTRACTED SERVICES	59		250		250	250
101-230-957.000	EMPLOYEE TRAINING			500		500	200
NET OF REVENUES/APPROPRIATIONS - 230 - CO-OP REIMBUR		(281,730)	(264,175)	(218,447)	(161,141)	(5,250)	(273,305)
Dept 236 - REGISTER OF DEEDS							
101-236-703.000	SALARIES SUPERVISION	71,952	73,769	73,487	61,474		75,324
101-236-704.000	SALARIES PERMANENT	126,779	128,354	129,408	102,324		131,505
101-236-704.030	DISABILITY PLAN	1,032	1,032	1,033	812		1,111
101-236-704.040	UNUSED SICK TIME PAYOUT			183	183		
101-236-705.000	SALARIES - PT/TEMP	22,824	21,755	28,594	22,811		29,131
101-236-710.000	WORKERS COMPENSATION	1,279	4,461	4,630	3,604		4,130
101-236-711.000	HEALTH & DENTAL INSURANCE	115,464	76,617	80,467	46,632		80,552
101-236-715.000	F.I.C.A.	16,860	17,035	17,709	14,236		18,051
101-236-717.000	LIFE INSURANCE	108	108	109	86		108
101-236-718.000	RETIREMENT	17,073	21,718	22,079	11,223		9,399
101-236-718.100	POB IN LIEU OF RETIREMENT	11,215	10,780	11,655	9,863		11,948
101-236-727.000	SUPPLIES, PRINTING & POSTAGE	2,591	2,896	2,817	2,688	3,000	3,000
101-236-809.000	MEMBERSHIPS & SUBSCRIPTIONS	400	335	450	399	450	450
101-236-861.000	TRAVEL	1,052	209	1,000	679	1,500	1,500
101-236-957.000	EMPLOYEE TRAINING	400	400	500	400	500	500
101-236-960.000	ON LINE COMPUTER SVCS	4,800	4,800	4,800	2,800	4,800	4,800
NET OF REVENUES/APPROPRIATIONS - 236 - REGISTER OF D		(393,829)	(364,269)	(378,921)	(280,214)	(10,250)	(371,509)

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 253 - TREASURER							
101-253-703.000	SALARIES SUPERVISION	71,952	73,769	73,487	61,474		75,324
101-253-704.000	SALARIES PERMANENT	17,229	17,697	17,562	14,477		18,156
101-253-704.020	HEALTH INSURANCE INCENTIVE	151	191	200	101		200
101-253-704.030	DISABILITY PLAN	135	136	145	120		154
101-253-710.000	WORKERS COMPENSATION	506	1,848	1,821	1,470		1,636
101-253-711.000	HEALTH & DENTAL INSURANCE	36,561	23,416	25,649	15,386		50,000
101-253-715.000	F.I.C.A.	5,823	6,758	6,966	5,460		7,152
101-253-717.000	LIFE INSURANCE	37	37	38	31		38
101-253-718.000	RETIREMENT	(568)	4,568	4,513	3,900		4,632
101-253-718.100	POB IN LIEU OF RETIREMENT	3,921	4,034	4,080	3,422		4,182
101-253-727.000	SUPPLIES, PRINTING & POSTAGE	4,834	11,171	15,000	10,198	15,000	12,000
101-253-799.000	LOCAL GOV TAX PROCESS	64,639	56,783	60,000	52,522	75,000	75,000
101-253-809.000	MEMBERSHIPS & SUBSCRIPTIONS	398	295	1,500	1,100	1,500	1,500
101-253-861.000	TRAVEL	166	66	1,000	28	1,000	500
101-253-934.000	OFFICE EQUIPT REPAIR & MAINT	1,454	1,100	2,000			
101-253-955.000	MISC EXPENSE		50				
101-253-957.000	EMPLOYEES TRAINING	1,060	183	1,500	170	1,500	1,500
NET OF REVENUES/APPROPRIATIONS - 253 - TREASURER		(208,298)	(202,102)	(215,461)	(169,859)	(94,000)	(251,974)
Dept 259 - COMPUTER OPERATIONS							
101-259-703.000	SALARIES SUPERVISION	85,952	88,176	87,859	73,430		90,056
101-259-704.000	SALARIES PERMANENT	168,021	163,763	203,332	140,332		174,961
101-259-704.020	HEALTH INSURANCE INCENTIVE		37	1,071	978		2,000
101-259-704.030	DISABILITY PLAN	2,085	1,982	2,380	1,703		2,225
101-259-704.040	UNUSED SICK TIME PAYOUT	4,808	4,982	50	50		
101-259-706.000	SALARIES OVERTIME	1,275	1,340	1,300	610		1,300
101-259-710.000	WORKERS COMPENSATION	1,511	5,138	5,824	4,261		4,638
101-259-711.000	HEALTH & DENTAL INSURANCE	119,492	74,204	99,462	37,285		100,690
101-259-715.000	F.I.C.A.	19,413	19,338	22,277	16,060		20,274
101-259-717.000	LIFE INSURANCE	113	104	136	90		108
101-259-718.000	RETIREMENT	12,008	13,045	21,887	19,517		23,079
101-259-718.100	POB IN LIEU OF RETIREMENT	14,019	13,475	14,362	12,329		11,948
101-259-727.000	SUPPLIES, PRINTING & POSTAGE	4,846	8,515	5,500	3,710	5,500	5,000
101-259-809.000	MEMBERSHIPS & SUBSCRIPTIONS	486	355	700	564	900	500
101-259-851.010	CELLULAR PHONES	1,652	1,482	2,200	1,299	2,500	2,500
101-259-861.000	TRAVEL	1,031	969	3,000	2,031	3,300	3,300
101-259-957.000	EMPLOYEE TRAINING	1,735	2,156	10,000	1,509	10,000	3,000
101-259-965.020	COMPUTER SERVICE CONTRACTS	549,652	489,301	735,074	460,211	800,000	600,000
101-259-965.040	COMPUTER REPAIR & MAINTENANCE	18,618	20,696	20,000	17,923	20,000	20,000
101-259-965.801	COMPUTER CONTRACTUAL SVCS		450	17,000	9,783	17,000	6,000
NET OF REVENUES/APPROPRIATIONS - 259 - COMPUTER OPER		(1,006,717)	(909,508)	(1,253,414)	(803,675)	(859,200)	(1,071,579)
Dept 265 - BUILDING AND GROUNDS							
101-265-703.000	SALARIES SUPERVISION	46,631	47,593	39,722	35,881		61,527
101-265-704.000	SALARIES PERMANENT	110,296	97,511	128,170	92,485		121,696
101-265-704.020	HEALTH INSURANCE INCENTIVE	2,015	1,946	2,000	1,692		2,000
101-265-704.030	DISABILITY PLAN	1,377	1,341	1,355	989		1,441
101-265-704.040	UNUSED SICK TIME PAYOUT	1,139	878				
101-265-705.000	SALARIES - PT/TEMP	106,357	130,262	113,424	89,357		146,556
101-265-706.000	SALARIES OVERTIME	6,110	7,143	7,500	6,373	7,500	7,500
101-265-710.000	WORKERS COMPENSATION	1,500	5,674	6,249	4,376		5,623
101-265-711.000	HEALTH & DENTAL INSURANCE	75,270	42,588	55,321	29,028		66,530
101-265-715.000	F.I.C.A.	19,814	21,238	24,548	16,769		25,228
101-265-717.000	LIFE INSURANCE	95	94	95	73		108
101-265-718.000	RETIREMENT	37,894	53,407	53,723	43,042		54,200
101-265-718.100	POB IN LIEU OF RETIREMENT	9,935	9,376	10,198	8,003		14,861
101-265-727.000	SUPPLIES, PRINTING & POSTAGE	12,049	9,049	12,000	9,813	14,000	12,000

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 265 - BUILDING AND GROUNDS							
101-265-746.000	UNIFORMS & ACCESSORIES	1,384	333	1,800	610	1,800	1,500
101-265-747.000	GAS, OIL, GREASE, & ETC.	6,512	6,806	14,990	6,391	10,000	10,000
101-265-776.000	JANITORIAL SUPPLIES	36,118	43,373	36,000	29,387	38,000	36,000
101-265-851.000	TELEPHONE	23,536	17,259	25,000	14,589	20,000	20,000
101-265-861.000	TRAVEL		56				
101-265-920.000	UTILITIES	266,937	273,052	290,000	258,081	299,000	290,000
101-265-931.000	BLDG. REPAIR & MAINTENANCE	44,415	38,019	58,564	58,564	60,000	60,000
101-265-932.000	EQUIPMENT REPAIR & MAINTANCE	89,726	115,600	88,014	87,763	95,000	90,000
101-265-933.000	EQUIPT MAINT SVC CONTRACTS	13,832	10,546	15,000	12,549	15,000	15,000
101-265-934.000	OFFICE EQUIP REPAIR & MAINT.	15,482	17,930	15,796	14,174	16,270	16,270
101-265-936.000	GROUNDS CARE & MAINTENANCE	36,792	62,185	50,000	48,886	50,000	50,000
101-265-940.000	DOST STORAGE SPACE RENT	44,640	44,640	44,640	40,920	46,000	44,640
101-265-940.010	PEOPLE'S BLDG LEASE	39,595	39,595	40,000	36,295	41,200	39,595
101-265-971.000	CAPITAL OUTLAY		43,739				
101-265-990.000	POSTAGE METER LEASE PITNEY BOWES	5,201	4,553	6,200	4,017	5,000	5,000
NET OF REVENUES/APPROPRIATIONS - 265 - BUILDING AND		(1,054,652)	(1,145,786)	(1,140,309)	(950,107)	(718,770)	(1,197,275)
Dept 266 - DHHS BLDG MAINTENANCE							
101-266-705.000	SALARIES - PT/TEMP	25,276	26,802	27,746	24,050		28,611
101-266-710.000	WORKERS COMPENSATION	143	535	555	435		501
101-266-715.000	F.I.C.A.	1,934	2,050	2,123	1,840		2,189
101-266-776.000	JANITORIAL SUPPLIES	2,408	2,815	3,500	1,980	3,500	3,500
101-266-920.000	UTILITIES	28,858	21,584	30,000	21,456	30,000	29,500
101-266-931.000	BUILDING REPAIR & MAINT	1,439	2,432	2,209	2,209	3,000	3,000
101-266-932.000	EQUIPMENT REPAIR & MAINTANCE	10,190	8,101	8,486	8,486	8,000	8,000
101-266-936.000	GROUNDS CARE & MAINT		251	1,000	345	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - 266 - DHHS BLDG MAI		(70,248)	(64,570)	(75,619)	(60,801)	(45,500)	(76,301)
Dept 275 - DRAIN COMMISSION							
101-275-703.000	SALARIES SUPERVISION	71,952	73,769	75,324	61,474		75,324
101-275-704.000	SALARIES PERMANENT	100,836	91,508	97,703	76,273		93,948
101-275-704.030	DISABILITY PLAN	779	639	640	540		795
101-275-704.040	UNUSED SICK TIME PAYOUT	2,185	1,272				
101-275-706.000	SALARIES OVERTIME			2,000		2,000	150
101-275-710.000	WORKERS COMPENSATION	967	3,293	3,297	2,689		2,963
101-275-711.000	HEALTH & DENTAL INSURANCE	86,598	57,463	60,350	35,867		66,414
101-275-715.000	F.I.C.A.	13,004	12,598	12,749	10,352		12,950
101-275-717.000	LIFE INSURANCE	81	81	82	68		81
101-275-718.000	RETIREMENT	26,031	18,192	18,565	18,051		25,613
101-275-718.100	POB IN LIEU OF RETIREMENT	8,645	8,085	8,741	7,397		8,961
101-275-727.000	SUPPLIES, PRINTING & POSTAGE	5,590	4,536	6,000	4,761	6,500	6,500
101-275-802.000	LEGAL	1,080	1,700	1,900		2,500	2,000
101-275-809.000	MEMBERSHIP & SUBSCRIPTION	800	427	2,000	832	2,500	1,500
101-275-851.010	CELLULAR PHONE	1,428	1,292	3,000	905	3,500	1,500
101-275-861.000	TRAVEL	2,306	3,543	4,500	1,908	5,000	4,000
101-275-957.000	EMPLOYEE TRAINING	5,037	3,880	6,000	4,070	6,500	5,000
NET OF REVENUES/APPROPRIATIONS - 275 - DRAIN COMMISS		(327,319)	(282,278)	(302,851)	(225,187)	(28,500)	(307,699)
Dept 277 - COURTROOM SECURITY							
101-277-704.000	SALARIES PERMANENT	100,183	104,663	106,893	87,162		106,899
101-277-704.020	HEALTH INSURANCE INCENTIVE	362	2,008	2,000	1,631		2,000
101-277-704.030	DISABILITY	756	848	848	706		909
101-277-705.000	SALARIES PT TEMP	5,500	14,180	30,000	12,870		30,000
101-277-706.000	SALARIES OVERTIME	19	60	2,000		2,000	1,000
101-277-710.000	WORKERS COMPENSATION	618	2,407	2,874	1,958		2,134
101-277-711.000	HEALTH & DENTAL INSURANCE	41,405	19,154	20,117	11,956		22,000

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 277 - COURTROOM SECURITY							
101-277-715.000	F.I.C.A.	7,983	9,214	11,849	7,751		9,326
101-277-717.000	LIFE INSURANCE	40	43	44	36		44
101-277-718.000	RETIREMENT	4,714	(1,136)	4,954	4,293		5,078
101-277-718.100	POB IN LIEU OF RETIREMENT	5,608	5,390	5,828	4,932		5,974
101-277-932.000	EQUIPMENT REPAIR & MAINTANCE	1,091	897	2,500	735	2,500	1,500
101-277-957.000	TRAINING		1,436	2,500	750	2,500	1,500
NET OF REVENUES/APPROPRIATIONS - 277 - COURTROOM SEC		(168,279)	(159,164)	(192,407)	(134,780)	(7,000)	(188,364)
Dept 285 - MICHIGAN APPELLATE ASSIGNED COUNSEL SYST							
101-285-801.020	ATTORNEY FEES		35,292	120,000	105,574	120,000	120,000
NET OF REVENUES/APPROPRIATIONS - 285 - MICHIGAN APPE			(35,292)	(120,000)	(105,574)	(120,000)	(120,000)
Dept 303 - COURTHOUSE SECURITY							
101-303-704.000	SALARIES PERMANENT	89,520	98,574	186,492	71,104		107,932
101-303-704.010	SHIFT PREMIUM	9	2	5	2		2
101-303-704.020	HEALTH INSURANCE INCENTIVE	592	1,392	1,960	1,631		1,960
101-303-704.030	DISABILITY PLAN	687	732	1,497	548		879
101-303-705.000	SALARIES - PT/TEMP	4,726	9,999	12,815	15,055		11,993
101-303-706.000	SALARIES OVERTIME	18,515	26,255	25,643	26,085		19,411
101-303-710.000	WORKERS COMPENSATION	676	2,714	4,084	2,188		1,889
101-303-711.000	HEALTH & DENTAL INSURANCE	10,894	3,128	23,986	13,949		26,000
101-303-715.000	F.I.C.A.	8,584	10,333	15,621	8,621		8,257
101-303-717.000	LIFE INSURANCE	39	41	87	31		44
101-303-718.000	RETIREMENT	5,274	7,475	10,210	5,495		5,397
101-303-718.100	POB IN LIEU OF RETIREMENT	5,301	5,005	11,655	4,326		5,974
101-303-718.300	NATIONWIDE EMPLOYER EXPENSE	27	85	383	191		168
101-303-814.000	LAUNDRY - EMPLOYEE	46					
101-303-932.000	EQUIPMENT REPAIR & MAINTANCE	7,106	7,483	8,000	6,335	9,500	8,000
NET OF REVENUES/APPROPRIATIONS - 303 - COURTHOUSE SE		(151,996)	(173,218)	(302,438)	(155,561)	(9,500)	(197,906)
Dept 304 - SHERIFF - JAIL							
101-304-660.000	MMRMA MEMBERSHIP CREDIT		3,498				
101-304-703.000	SALARIES SUPERVISION	45,003	40,861	40,638	23,811		29,202
101-304-704.000	SALARIES PERMANENT	1,028,576	1,084,838	1,001,490	959,495		1,156,323
101-304-704.010	SHERIFF JAIL/SHIFT PREMIUM	6,743	6,924	6,500	5,160		6,500
101-304-704.020	HEALTH INSURANCE INCENTIVE	5,815	7,300	10,000	8,154		10,000
101-304-704.030	DISABILITY PLAN	7,696	7,317	7,193	6,408		9,692
101-304-704.040	UNUSED SICK TIME PAYOUT	3,680	4,264	40,325			
101-304-705.000	SALARIES - PT/TEMP.	22,486	24,193	17,129	8,231		11,882
101-304-706.000	SALARIES OVERTIME	334,197	278,845	270,000	182,901		270,000
101-304-710.000	WORKERS COMPENSATION	8,055	28,687	21,824	23,158		20,955
101-304-711.000	HEALTH & DENTAL INSURANCE	453,780	290,436	278,090	159,447		337,187
101-304-715.000	F.I.C.A.	109,282	109,884	84,608	90,413		91,602
101-304-717.000	LIFE INSURANCE	580	563	582	504		619
101-304-718.000	RETIREMENT	173,568	198,646	195,872	201,370		226,577
101-304-718.100	POB IN LIEU OF RETIREMENT	57,274	60,128	54,339	51,063		61,170
101-304-718.300	NATIONWIDE EMPLOYER EXPENSE	4,427	8,777	6,985	6,422		7,384
101-304-719.000	UNEMPLOYMENT INSURANCE	3,340		3,340	3,340		
101-304-727.000	SUPPLIES, PRINTING & POSTAGE	7,121	3,590	5,500	4,617	5,500	5,500
101-304-742.000	TIRES/REGISTRATION	26	26	700		700	500
101-304-743.000	KITCHEN SUPPLIES	792	1,371	1,000	954	1,500	1,500
101-304-745.000	CLOTHING & BEDDING	13,817	9,157	9,500	3,341	9,500	9,500
101-304-746.000	UNIFORMS & ACCESSORIES	12,056	13,874	10,000	7,537	10,000	10,000
101-304-747.000	GAS, OIL, GREASE & ETC	7,125	7,967	8,500	8,259	10,000	10,000
101-304-748.000	DRUGS & PRESCRIPTIONS	9,538	16,884	26,607	26,607	30,000	30,000
101-304-776.000	JANITORIAL SUPPLIES	13,663	14,753	14,000	8,465	15,000	15,000

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Dept 304 - SHERIFF - JAIL							
101-304-801.010	CONTRACTUAL INMATE MEDICAL SERVIC	277,190	283,952	314,485	268,613	293,700	293,700
101-304-801.020	CANTEEN SERVICES	174,296	171,533	167,000	145,503	191,039	191,039
101-304-802.000	INMATE HOUSING/OTHER CO.			2,500		3,500	3,500
101-304-809.000	MEMBERSHIP & SUBSCRIPTIONS	1,023	92	1,557	1,557	1,560	1,560
101-304-814.000	LAUNDRY - EMPLOYEE	1,625	2,248	3,000	2,064	3,000	2,500
101-304-835.000	JAIL INMATE HEALTH SERVICES	90,404	65,478	167,000	53,964	157,000	157,000
101-304-836.000	DRUG TESTING		289	500	267	500	500
101-304-851.000	TELEPHONE	4,194	7,029	7,000	6,081	7,000	7,000
101-304-851.010	CELLULAR PHONE	2,463	3,024	2,672	609	3,000	3,000
101-304-861.000	TRAVEL	1,339	1,749	2,000	1,753	2,000	2,000
101-304-863.000	INVESTIGATIONS	1,212	1,200	900	900	1,200	1,200
101-304-910.000	INSURANCE & BONDS	5,214	10,064	11,000	9,804	11,000	11,000
101-304-931.000	EQUIPMENT	12,452	9,231	9,000	1,355	10,000	10,000
101-304-931.100	ICS EQUIPMENT			12,150		12,150	
101-304-932.000	EQUIPMENT REPAIR & MAINTANCE	7,106	1,945	7,000	5,796	7,000	7,000
101-304-933.000	VEHICLE REPAIR & MAINTENANCE	515	355	1,500	251	1,500	1,500
101-304-934.000	OFFICE EQUIP REPAIRS & MAINT.	2,394	1,997	3,993	1,061	4,280	2,500
101-304-935.000	EQUIPMENT/TETHERS	4,075	508	2,500		2,500	2,500
101-304-942.000	EQUIPMENT RENTAL	5,203	6,375	6,500	5,017	6,500	6,500
101-304-957.000	EMPLOYEE TRAINING	1,353	4,591	8,700	400	8,700	5,500
101-304-975.000	FIREARMS AND AMMO	10,000	10,000	10,000	8,374	10,000	10,000
NET OF REVENUES/APPROPRIATIONS - 304 - SHERIFF - JAI		(2,930,698)	(2,797,447)	(2,855,679)	(2,303,026)	(819,329)	(3,040,592)
Dept 315 - MEDICAL MARIJUANA SHERIFF							
101-315-955.301	MEDICAL MARIJUANA SHERIFF					873	873
NET OF REVENUES/APPROPRIATIONS - 315 - MEDICAL MARIJ						(873)	(873)
Dept 324 - WEIGHMASTER ENFORCEMENT							
101-324-660.000	MMRMA MEMBERSHIP CREDIT		1,232				
101-324-704.000	SALARIES PERMANENT	66,336	67,342	65,978	58,011		69,223
101-324-704.010	SHIFT PREMIUM	2	2	2		2	2
101-324-704.030	DISABILITY PLAN	519	507	520	433		589
101-324-704.040	UNUSED SICK TIME PAYOUT	893	809	900		900	900
101-324-706.000	SALARIES OVERTIME	526	1,356	500	260	500	500
101-324-710.000	WORKERS COMPENSATION	1,382	1,392	1,320	1,137		1,212
101-324-711.000	HEALTH & DENTAL INSURANCE	19,168	18,293	19,777	9,220		22,138
101-324-713.000	HOLIDAY		609	152	152		152
101-324-715.000	F.I.C.A.	5,183	5,364	5,048	4,469		5,296
101-324-717.000	LIFE INSURANCE	22	21	22	18		22
101-324-718.000	RETIREMENT	20,251	28,377	39,087	25,387		48,773
101-324-718.100	POB IN LIEU OF RETIREMENT	2,143	2,301	2,914	1,683		2,987
101-324-718.300	NATIONWIDE EMPLOYER EXPENSE	868	1,040	990	876		1,039
101-324-746.000	UNIFORMS & ACCESSORIES			300		300	300
101-324-814.000	LAUNDRY - EMPLOYEE			100		100	100
101-324-910.000	INSURANCE & BONDS	1,990	3,544	3,550	3,550	3,600	3,600
101-324-931.000	EQUIPMENT			200			
101-324-957.000	TRAINING		200	200			
NET OF REVENUES/APPROPRIATIONS - 324 - WEIGHMASTER E		(119,283)	(129,925)	(141,560)	(105,196)	(5,402)	(156,833)
Dept 329 - PATROL BOAT							
101-329-932.000	EQUIPMENT REPAIR & MAINTANCE	1,638				13,986	13,896
NET OF REVENUES/APPROPRIATIONS - 329 - PATROL BOAT		(1,638)				(13,986)	(13,896)
Dept 331 - MARINE SAFETY							
101-331-660.000	MMRMA MEMBERSHIP CREDIT		259				
101-331-705.000	SALARIES - PT/TEMP	9,274	6,566	7,000	4,653	9,000	8,600

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 331 - MARINE SAFETY							
101-331-710.000	WORKERS COMPENSATION	278	131	140	81	300	151
101-331-715.000	F.I.C.A.	709	502	536	356	689	658
101-331-727.000	SUPPLIES, PRINTING & POSTAGE	3	1	535		900	20
101-331-746.000	UNIFORMS & ACCESSORIES	1,351	90	500		300	300
101-331-747.000	GAS, OIL GREASE & ETC.	2,244	1,400	2,300	1,307	2,000	2,000
101-331-910.000	INSURANCE & BONDS	(141)	744	676	676	800	800
101-331-932.000	EQUIPMENT REPAIR & MAINTANCE	670	359	2,168	2,168	850	850
101-331-941.000	BUILDING RENTAL	400	400	400	400	400	400
101-331-955.331	MISC CONTRIBUTIONS MARINE PROGRAM					1,546	1,546
101-331-957.000	EMPLOYEE TRAINING		813	384	384	300	300
NET OF REVENUES/APPROPRIATIONS - 331 - MARINE SAFETY		(14,788)	(10,747)	(14,639)	(10,025)	(17,085)	(15,625)
Dept 333 - SECONDARY ROAD PATROL							
101-333-660.000	MMRMA MEMBERSHIP CREDIT		1,232				
101-333-704.000	SALARIES PERMANENT	51,543	44,915	46,456	6,465	45,000	45,000
101-333-704.010	SEC. RD PATROL/SHIFT PREMIUM	7	8	50	12	7	7
101-333-704.020	HEALTH INSURANCE INCENTIVE		308	1,000		1,000	1,000
101-333-704.030	DISABILITY PLAN	372	373	500	48	300	300
101-333-705.000	SALARIES PT TEMP			3,113	3,113	1,000	1,000
101-333-706.000	SALARIES OVERTIME	30,472	29,887	35,000	23,941	40,000	40,000
101-333-710.000	WORKERS COMPENSATION	464	1,500	2,800	662	1,200	1,200
101-333-711.000	HEALTH & DENTAL INSURANCE	14,438	17,765	20,117	2,601	20,000	22,000
101-333-715.000	F.I.C.A.	6,257	5,723	5,600	2,556	6,000	6,000
101-333-717.000	LIFE INSURANCE	17	18	22	2	15	15
101-333-718.000	RETIREMENT	10,167	17,255	15,000	12,152	18,000	18,000
101-333-718.100	POB IN LIEU OF RETIREMENT	3,180	2,540	2,500	1,437	3,500	3,500
101-333-718.300	NATIONWIDE EMPLOYER EXPENSE	1,300	1,923	2,000	543	1,900	1,900
101-333-747.000	GAS, OIL, GREASE & ETC.	3,095	3,415	4,000	1,951	3,000	3,000
101-333-851.010	CELLULAR PHONE/AIR CARDS	512	672	520	113	516	516
101-333-910.000	INSURANCE & BONDS	2,748	3,544	4,000	3,550	800	3,000
101-333-978.000	MACHINERY & EQUIPMENT	4,150	6,573	1,000		6,000	6,000
101-333-978.010	MACHINERY & EQUIPMENT		18,251				
NET OF REVENUES/APPROPRIATIONS - 333 - SECONDARY ROA		(128,722)	(153,438)	(143,678)	(59,146)	(148,238)	(152,438)
Dept 346 - THUMB AREA NARCOTICS GROUP							
101-346-705.000	SALARIES - PART-TIME	5,702	4,114	6,500	4,521		6,500
101-346-710.000	WORKERS COMPENSATION	35	82	130	84		130
101-346-715.000	F.I.C.A.	436	315	497	346		497
NET OF REVENUES/APPROPRIATIONS - 346 - THUMB AREA NA		(6,173)	(4,511)	(7,127)	(4,951)		(7,127)
Dept 400 - PLANNING COMMISSION							
101-400-707.000	SALARIES - PER DIEM	3,425	3,605	4,800	2,620		4,800
101-400-715.000	F.I.C.A.	261	275	230	199		367
101-400-718.000	RETIREMENT	22	26	20	17		17
101-400-718.100	POB IN LIEU OF RETIREMENT	70	99	61	61		61
101-400-727.000	SUPPLIES, PRINTING & POSTAGE			49	49		49
101-400-861.000	TRAVEL	1,067	1,039	1,089	1,089		1,089
101-400-957.000	EMPLOYEE TRAINING	115	690	770			
NET OF REVENUES/APPROPRIATIONS - 400 - PLANNING COMM		(4,960)	(5,734)	(7,019)	(4,035)		(6,383)
Dept 426 - EMERGENCY SERVICES							
101-426-660.000	MMRMA MEMBERSHIP CREDIT		259				
101-426-704.000	SALARIES PERMANENT	75,117	77,212	38,329	33,879		38,408
101-426-704.010	WAGES SHIFT PREMIUM	6	9	17	7		
101-426-704.030	DISABILITY PLAN	601	597	601	216		327
101-426-704.040	UNUSED SICK TIME PAYOUT	1,679					

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 426 - EMERGENCY SERVICES							
101-426-706.000	WAGES - OVERTIME	868	1,087	1,526	1,526	2,000	2,000
101-426-710.000	WORKERS COMPENSATION	426	1,616	720	683		673
101-426-711.000	HEALTH & DENTAL INSURANCE	19,168	17,765	12,003	5,978		11,069
101-426-715.000	F.I.C.A.	5,704	5,644	3,063	2,658		2,939
101-426-717.000	LIFE INSURANCE	22	21	21	16		27
101-426-718.000	RETIREMENT	26,494	33,256	22,157	8,748		4,979
101-426-718.100	POB IN LIEU OF RETIREMENT	2,804	2,695	1,568	1,160		1,494
101-426-718.300	NATIONWIDE EMPLOYER EXPENSE	985	163	514	427		577
101-426-727.000	SUPPLIES, PRINTING & POSTAGE		27	100	8	100	50
101-426-727.010	LEPC SUPPLIES					500	500
101-426-744.000	OTHER SUPPLIES	183	167	200	107	200	200
101-426-746.000	UNIFORMS & ACCESSORIES	485	139	500	279	500	500
101-426-747.000	GASOLINE	2,515	2,175	3,500	2,568	3,500	3,500
101-426-809.000	MEMBERSHIPS & SUBSCRIPTIONS			50	33	50	50
101-426-851.000	TELEPHONE			50	30	50	50
101-426-851.010	CELLULAR PHONES	502	745	551	112	600	600
101-426-861.000	TRAVEL	211	312	450	185	450	450
101-426-910.000	INSURANCE & BONDS	308	744	700	676	700	700
101-426-932.000	EQUIPMENT REPAIR & MAINTANCE	2,040	2,710	2,000	(15)	2,000	2,000
101-426-933.000	VEHICLE REPAIR & MAINT.	549	265	1,500		1,500	1,000
101-426-934.000	OFFICE EQUIP REPAIRS & MAINT.	1,999	1,724	2,000	64	2,000	2,000
101-426-957.000	EMPLOYEE TRAINING	1,837	(1)	2,000	723	2,000	2,000
101-426-978.000	MACHINERY & EQUIPMENT	1,284	1,845	1,867		2,000	2,000
NET OF REVENUES/APPROPRIATIONS - 426 - EMERGENCY SER		(145,787)	(150,658)	(95,987)	(60,068)	(18,150)	(78,093)
Dept 445 - DRAINS AT LARGE							
101-445-965.000	APPROPRIATION	351,605	454,647	449,027	449,027	450,000	450,000
NET OF REVENUES/APPROPRIATIONS - 445 - DRAINS AT LAR		(351,605)	(454,647)	(449,027)	(449,027)	(450,000)	(450,000)
Dept 631 - SUBSTANCE ABUSE							
101-631-849.000	SUBSTANCE ABUSE APPROPRIATION	65,011	63,361	60,000	39,741	65,000	65,000
NET OF REVENUES/APPROPRIATIONS - 631 - SUBSTANCE ABU		(65,011)	(63,361)	(60,000)	(39,741)	(65,000)	(65,000)
Dept 648 - MEDICAL EXAMINER							
101-648-801.000	CONTRACTUAL	112,191	105,650	150,000	120,453	150,000	150,000
NET OF REVENUES/APPROPRIATIONS - 648 - MEDICAL EXAMI		(112,191)	(105,650)	(150,000)	(120,453)	(150,000)	(150,000)
Dept 670 - DHHS BOARD							
101-670-703.000	SALARIES SUPERVISION	6,425	6,853	8,300	6,425	7,000	7,000
101-670-720.000	DHHS BOARD EXPENSES	492	524	725	492	650	650
101-670-809.000	MEMBERSHIPS/SUBSCRIPTIONS	2,034	410	2,100	2,034	2,000	2,000
NET OF REVENUES/APPROPRIATIONS - 670 - DHHS BOARD		(8,951)	(7,787)	(11,125)	(8,951)	(9,650)	(9,650)
Dept 723 - AIRPORT ZONING BRD OF APPEALS							
101-723-707.000	SALARIES - PER DIEM		150	500	150	500	500
101-723-715.000	F.I.C.A.		11	40	11		38
101-723-861.000	TRAVEL		51	200	59	200	100
101-723-901.000	ADVERTISING			200		200	200
NET OF REVENUES/APPROPRIATIONS - 723 - AIRPORT ZONIN			(212)	(940)	(220)	(900)	(838)
Dept 728 - ECONOMIC DEVELOPMENT CORP							
101-728-955.000	EDC APPROPRIATIONS	120,000	120,000	120,000	120,000	120,000	80,000
NET OF REVENUES/APPROPRIATIONS - 728 - ECONOMIC DEVE		(120,000)	(120,000)	(120,000)	(120,000)	(120,000)	(80,000)
Dept 863 - EMPLOYEE SICK/VACATION BENEFIT							
101-863-704.030	DISABILITY			24	24		24

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 863 - EMPLOYEE SICK/VACATION BENEFIT							
101-863-704.040	UNUSED SICK/VAC TIME PAYOUT	34,343	59,988	40,659	40,659		40,659
101-863-710.000	WORKERS COMPENSATION	72	252	300	53		53
101-863-715.000	F.I.C.A.	2,627	4,581	5,000	3,104		5,000
101-863-717.000	LIFE INSURANCE			5	2		2
101-863-718.000	RETIREMENT	65	271	300	197		300
101-863-718.300	NATIONWIDE EMPLOYER EXPENSE	12	44	50			50
NET OF REVENUES/APPROPRIATIONS - 863 - EMPLOYEE SICK		(37,119)	(65,136)	(46,338)	(44,039)		(46,088)
Dept 865 - INSURANCE AND BONDS							
101-865-660.000	MMRMA MEMBERSHIP CREDIT		51,313				
101-865-910.000	INSURANCE & BONDS	49,270	85,394	137,821	132,470	140,000	140,000
101-865-920.000	MMRMA RETENTION	(5,992)	31,266	73,696	73,696	75,000	75,000
NET OF REVENUES/APPROPRIATIONS - 865 - INSURANCE AND		(43,278)	(65,347)	(211,517)	(206,166)	(215,000)	(215,000)
Dept 965 - TRANSFERS OUT							
101-965-999.215	FRIEND OF THE COURT TRANSFERS	432,970	432,970	432,970	432,970	432,970	432,970
101-965-999.221	HEALTH DEPT APPROPRIATION	412,495	412,495	430,000	430,000	430,000	215,000
101-965-999.222	BEHAVIORAL HEALTH	288,243	288,243	288,243	288,243	288,243	288,243
101-965-999.233	TRANSFER OUT MENTAL HEALTH	104	3,771				
101-965-999.236	VICTIM SERVICES TRANSFER	3,051	18,427	19,506	19,506		
101-965-999.239	TRANS OUT ANIMAL CONTROL	274,786	264,000	224,000	224,000	224,000	224,000
101-965-999.244	EQUIPMENT CAPITAL IMPROVEMENT	600,000	140,000	88,500	88,500	214,695	114,695
101-965-999.246	VETERANS SVC GRANT TRANSFERS		107				
101-965-999.258	GIS FUND	60,000	80,000	80,000	80,000	40,000	
101-965-999.260	TRANSFER OUT MIDC	255,945	255,945	255,945	255,945	255,945	255,945
101-965-999.288	CHILD CARE HUMAN SERVICES	50,000	150,000	150,000	150,000	100,000	100,000
101-965-999.292	CHILD CARE (PROB CT & SOC SER)	350,000	250,000	250,000	250,000	250,000	250,000
101-965-999.297	TRANSFER OUT - SENIOR CITIZENS	163,609	1,076				
101-965-999.374	PURDY BUILDING DEBT	77,502	75,178	77,645	77,645	74,885	74,885
101-965-999.483	CAPITAL IMPROVEMENTS FUND	363,983	113,000			50,000	
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFERS OUT		(3,332,688)	(2,485,212)	(2,296,809)	(2,296,809)	(2,360,738)	(1,955,738)
ESTIMATED REVENUES - FUND 101		16,473,875	16,165,892	17,150,523	13,780,821	16,130,842	16,602,124
APPROPRIATIONS - FUND 101		16,996,683	15,731,046	17,150,523	13,329,678	7,615,436	16,884,055
NET OF REVENUES/APPROPRIATIONS - FUND 101		(522,808)	434,846		451,143	8,515,406	(281,931)
	BEGINNING FUND BALANCE	7,215,776	6,344,950	6,779,792	6,779,792	7,230,935	7,230,935
	FUND BALANCE ADJUSTMENTS	(348,018)					
	ENDING FUND BALANCE	6,344,950	6,779,796	6,779,792	7,230,935	15,746,341	6,949,004

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 321 - PUBLIC SAFETY							
205-321-543.000	PUBLIC SAFETY REVENUE SHARING			89,660	89,660	86,822	
205-321-665.000	INTEREST EARNED			763	763		
205-321-672.390	USE OF FUND BALANCE						86,822
205-321-965.205	PUBLIC SAFETY			89,925	43,815		86,822
NET OF REVENUES/APPROPRIATIONS - 321 - PUBLIC SAFETY				498	46,608	86,822	
ESTIMATED REVENUES - FUND 205				90,423	90,423	86,822	86,822
APPROPRIATIONS - FUND 205				89,925	43,815		86,822
NET OF REVENUES/APPROPRIATIONS - FUND 205				498	46,608	86,822	
	BEGINNING FUND BALANCE					46,608	46,608
	ENDING FUND BALANCE			498	46,608	133,430	46,608

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 309 - ROAD PATROL							
207-309-402.000	CURRENT/DEL/INDUST. TAX	2,451,966	2,606,257	3,452,885	3,110,958	3,231,730	3,231,730
207-309-402.891	CURRENT TAX WIND REVENUE	460,860	414,796				
207-309-501.000	BULLET PROOF VEST GRANT (DOJ)	4,832	2,025	4,142	1,395	2,970	2,970
207-309-502.000	MMRMA GRANT - RAP	16,000	1,250				
207-309-573.000	PPT REIMBURSEMENT		2,185	5,868	5,795		5,868
207-309-642.000	WEAPON SALES-ROAD		14,553	6,000	300	5,700	5,700
207-309-646.000	AUCTION SALES	5,463	31,991	10,000	63	10,000	10,000
207-309-660.000	MMRMA MEMBERSHIP CREDIT		25,283				
207-309-665.000	INTEREST EARNED	126,331	105,718	102,390	93,426	24,636	24,636
207-309-672.390	USE OF FUND BALANCE						458,213
207-309-673.100	SALE OF EQUIPMENT	8,280					
207-309-674.000	K-9 DONATIONS		2,908	321	321	209	209
207-309-676.000	REIMBURSEMENTS	69,891	33,770	90,018	90,198		
207-309-676.300	REIMBURSEMENT WATERTOWN TWP	34,761	11,801	25,000	7,049	15,000	15,000
207-309-703.000	SALARIES SUPERVISION	45,002	52,005	60,956	55,558		68,137
207-309-704.000	SALARIES PERMANENT	1,326,890	1,288,602	1,466,291	1,181,230		1,652,608
207-309-704.010	SHERIFF ROAD/SHIFT PREMIUM	5,845	5,251	5,034	5,237		5,005
207-309-704.020	HEALTH INSURANCE INCENTIVE	5,031	3,708	4,000	2,492		4,000
207-309-704.030	DISABILITY PLAN	10,310	9,309	11,126	8,148		13,559
207-309-704.040	UNUSED SICK/VAC TIME PAYOUT	7,949	10,711	8,000			
207-309-704.050	SICK/VAC PAYOUT	9,769		55,568	55,568		
207-309-705.000	SALARIES - PT/TEMP	6,018	970	10,833	303		10,833
207-309-706.000	SALARIES OVERTIME	148,603	156,031	151,344	119,123		151,344
207-309-706.300	OVERTIME - WATERTOWN TWP	19,626	12,716	25,000	7,652		25,000
207-309-710.000	WORKERS COMPENSATION	8,882	30,314	30,142	26,436		28,780
207-309-711.000	HEALTH & DENTAL INSURANCE	493,125	317,182	405,418	224,677		515,815
207-309-712.000	DISABILITY INSURANCE			343	239		
207-309-715.000	F.I.C.A.	119,803	116,401	117,533	108,748		131,637
207-309-717.000	LIFE INSURANCE	719	656	757	603		822
207-309-718.000	RETIREMENT	284,692	349,521	430,941	340,003		420,155
207-309-718.100	POB IN LIEU OF RETIREMENT	72,290	84,541	67,922	59,060		76,224
207-309-718.300	NATIONWIDE EMPLOYER EXPENSE	22,480	30,390	30,966	27,240		26,118
207-309-719.000	UNEMPLOYMENT COMPENSATION	(1,410)	1,410				
207-309-727.000	SUPPLIES, PRINTING & POSTAGE	7,242	8,075	10,000	6,247	10,000	10,000
207-309-742.000	TIRES/REGISTRATION	11,776	9,295	12,000	7,592	12,000	12,000
207-309-746.000	UNIFORM & ACCESSORIES	16,526	29,135	34,756	17,477	27,020	27,020
207-309-747.000	GAS,OIL, GREASE, ETC.	53,361	44,003	55,000	49,608	52,285	52,285
207-309-801.010	BACKGROUND INVESTIGATIONS	1,234	1,200	1,300	900	1,300	1,300
207-309-802.000	LEGAL/PROF SERVICES	991		10,000		10,000	10,000
207-309-809.000	MEMBERSHIPS & SUPSCRIPTIONS	8,253	30,105	43,138	24,394	43,138	43,138
207-309-814.000	LAUNDRY - EMPLOYEE	4,107	4,680	6,000	3,789	6,000	6,000
207-309-818.000	IMPOUNDING COSTS	1,258	458	2,000	150	2,000	2,000
207-309-835.000	HEALTH SERVICES	2,580	2,340	2,500	2,190	2,500	2,500
207-309-835.010	HEALTH SERVICES BLOOD ALCOHOL	1,223	850	3,000	16	3,000	3,000
207-309-851.000	TELEPHONE	660	624	700	585	700	700
207-309-851.010	CELLULAR PHONES/AIRCARDS	7,611	9,668	10,000	2,120	10,000	10,000
207-309-861.000	TRAVEL	64	21	400		400	400
207-309-901.000	ADVERTISING			2,000		2,000	2,000
207-309-910.000	INSURANCE & BONDS	43,454	72,748	76,236	76,236		76,236
207-309-931.000	K-9 COST	9,857	26,413	25,000	8,663	15,000	15,000
207-309-932.000	EQUIPMENT REPAIR & MAINTANCE	16,877	96,065	50,223	50,223	20,000	20,000
207-309-933.000	VEHICLE REPAIR & MAINTENANCE	26,437	28,105	25,000	20,736	25,000	25,000
207-309-934.000	OFFICE EQUIPMENT REPAIR & MAIN	1,682	7,550	2,000	1,290	2,000	2,000
207-309-935.000	CLEMIS SOFTWARE	11,611	10,532	11,500	791		1,000
207-309-942.000	EQUIPMENT RENTAL	2,930	3,204	6,500	2,508	6,500	6,500
207-309-957.000	EMPLOYEE TRAINING	24,520	29,426	30,000	21,909	3,000	3,000
207-309-957.100	ACADEMY TRAINING	36,467	28,044	38,121	38,121	30,000	30,000

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 309 - ROAD PATROL							
207-309-964.000	REFUNDS & REBATES		2,006	990	990	2,066	2,066
207-309-970.000	COMPUTERS	52,704	5,235	5,900	4,345	5,900	5,900
207-309-971.000	PORTABLE RADIOS/IN-CAR CAMERAS	177,350	167,303	13,000		13,000	13,000
207-309-975.000	FIREARMS AND AMMO	10,000	55,069	15,000	10,278	10,000	10,000
207-309-981.000	VEHICLES	126,313	160,309	160,300	123,619	160,000	160,000
207-309-999.101	INDIRECT COST GF	55,297	66,768	72,821	72,821	72,821	72,821
NET OF REVENUES/APPROPRIATIONS - 309 - ROAD PATROL		(119,625)	(116,412)	89,065	539,590	2,742,615	(577)
Dept 321 - PUBLIC SAFETY							
207-321-575.000	LIQUOR LICENSE FEES ACT 58	7,261	6,943	7,300	7,013		7,300
207-321-704.010	LIQUOR LAW/SHIFT PREMIUM	12	3				
207-321-706.000	SALARIES OVERTIME	7,391	2,127	11,500			4,500
207-321-710.000	WORKERS COMPENSATION	40	57	681			79
207-321-715.000	F.I.C.A.	562	162	880			344
207-321-718.000	RETIREMENT	2,132	1,070	2,700			1,200
207-321-718.100	POB IN LIEU OF RETIREMENT	384	135	800			500
207-321-718.300	NATIONWIDE EMPLOYER EXPENSE	144	58	250			100
NET OF REVENUES/APPROPRIATIONS - 321 - PUBLIC SAFETY		(3,404)	3,331	(9,511)	7,013		577
ESTIMATED REVENUES - FUND 207		3,185,645	3,259,480	3,703,924	3,316,518	3,290,245	3,761,626
APPROPRIATIONS - FUND 207		3,308,674	3,372,561	3,624,370	2,769,915	547,630	3,761,626
NET OF REVENUES/APPROPRIATIONS - FUND 207		(123,029)	(113,081)	79,554	546,603	2,742,615	
	BEGINNING FUND BALANCE	2,311,024	2,187,998	2,074,917	2,074,917	2,621,520	2,621,520
	ENDING FUND BALANCE	2,187,995	2,074,917	2,154,471	2,621,520	5,364,135	2,621,520

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Dept 000 - CONTROL							
208-000-605.208	VANDERBILT PARK BAGGED ICE			480	480		442
208-000-642.100	VANDERBILT PARK - WOOD SALES			358	358		318
208-000-643.100	VANDERBILT DUMP STATION	80	50	100	20		100
208-000-646.000	HISTORICAL GRANT		1,875	3,125	2,715		
208-000-651.100	VANDERBILT PARK CAMPING FEES	30,033	20,434	42,953	42,953		39,643
208-000-652.000	VANDERBILT PARK- PARKING FEES	896	4,371	2,000	125		2,000
208-000-672.390	USE OF FUND BALANCE			3,747			
208-000-707.000	PARKS COMMISSION PER DIEMS	695	2,105	4,500	2,200		4,500
208-000-715.000	F.I.C.A.	52	161	345	168		344
208-000-718.000	RETIREMENT	2	14	25	14		25
208-000-718.100	POB IN LIEU OF RETIREMENT	16	114	200	96		200
208-000-727.100	VANDERBILT PARK - SUPPLIES	455	979	1,354	1,354	1,000	1,000
208-000-730.000	SUPPLIES/REIMB PARK ACTIVITIES					1,000	
208-000-801.100	CONT. SVCS VANDERBILT PARK	7,403	6,276	9,012	9,012	7,000	7,000
208-000-801.200	TREE TRIMMING/REMOVAL	1,325	1,625	2,000		2,000	2,000
208-000-809.000	MEMBERSHIP AND SUBSCRIPTIONS			100	45	200	100
208-000-851.010	CELLULAR PHONE	88	29	500	87	500	250
208-000-861.000	TRAVEL	527	1,045	1,264	1,264	1,500	1,500
208-000-920.100	UTILITIES VANDERBILT PARK	12,912	11,992	12,000	10,211	8,000	12,000
208-000-936.100	GROUNDS CARE/MAINT VANDERBILT	1,061	1,074	2,231	2,231	2,000	2,000
208-000-961.000	HISTORICAL SIGN		4,100	3,625	490		
208-000-970.100	VANDERBILT PARK RENOVATIONS			8,000	4,419		
208-000-970.300	PARK REDESIGN			5,000			
NET OF REVENUES/APPROPRIATIONS - 000 - CONTROL		6,473	(2,784)	2,607	15,060	(23,200)	11,584
Dept 756 - RECREATION/PARK FACILITIES							
208-756-690.000	CASS RIVER PARCELS		5,000				
208-756-801.000	PROF. & CONTRACTUAL (ADM.)		3,928	2,608	2,608		
NET OF REVENUES/APPROPRIATIONS - 756 - RECREATION/PA			1,072	(2,608)	(2,608)		
ESTIMATED REVENUES - FUND 208		31,009	31,730	52,763	46,651		42,503
APPROPRIATIONS - FUND 208		24,536	33,442	52,764	34,199	23,200	30,919
NET OF REVENUES/APPROPRIATIONS - FUND 208		6,473	(1,712)	(1)	12,452	(23,200)	11,584
	BEGINNING FUND BALANCE	23,102	29,573	27,860	27,860	40,312	40,312
	ENDING FUND BALANCE	29,575	27,861	27,859	40,312	17,112	51,896

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Dept 100 - CONTROL							
213-100-632.000	ARBELA TWP CONTRACT REV	91,541	101,377	107,807	71,290		115,304
213-100-660.000	MMRMA MEMBERSHIP CREDIT		1,232				
213-100-704.000	SALARIES PERMANENT	59,439	60,240	60,642	52,528		66,602
213-100-704.010	SHIFT PREMIUM	181	177	250	142		250
213-100-704.020	HEALTH INSURANCE INCENTIVE	1,654					
213-100-704.030	DISABILITY PLAN	439	408	354	354		566
213-100-704.040	UNUSED SICK TIME PAYOUT		685	800			
213-100-705.000	SALARIES - TEMPORARY			1,000			
213-100-706.000	SALARIES OVERTIME	1,527	3,874	5,081	5,129		5,081
213-100-710.000	WORKERS COMPENSATION	1,218	1,281	1,213	1,115		1,166
213-100-711.000	HEALTH & DENTAL INSURANCE	3,153	18,293	19,293	9,220		22,138
213-100-715.000	F.I.C.A.	4,804	4,963	4,640	4,421		5,096
213-100-717.000	LIFE INSURANCE	21	22	22	18	22	22
213-100-718.000	RETIREMENT	3,010	3,202	3,241	3,372		3,331
213-100-718.100	POB IN LIEU OF RETIREMENT	2,889	2,651	2,914	2,395		2,987
213-100-718.300	NATIONWIDE EMPLOYER EXPENSE	2,119	1,922	1,900	1,335		2,665
213-100-747.000	GAS, OIL, GREASE		40	50			
213-100-814.000	EMPLOYEE - LAUNDRY			100		100	100
213-100-835.010	HEALTH SERVICES BLOOD ALCOHOL			250		250	250
213-100-910.000	INSURANCE & BONDS	1,990	3,544	3,550	3,550	3,550	3,550
213-100-933.000	VEHICLE REPAIR & MAINTENANCE		77	1,500		1,500	1,500
213-100-970.000	EQUIPT./CAPITAL IMPROVEMENTS			500			
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		9,097	1,230	507	(12,289)	(5,422)	
ESTIMATED REVENUES - FUND 213		91,541	102,609	107,807	71,290		115,304
APPROPRIATIONS - FUND 213		82,444	101,379	107,300	83,579	5,422	115,304
NET OF REVENUES/APPROPRIATIONS - FUND 213		9,097	1,230	507	(12,289)	(5,422)	
	BEGINNING FUND BALANCE		9,096	10,328	10,328	(1,961)	(1,961)
	ENDING FUND BALANCE	9,097	10,326	10,835	(1,961)	(7,383)	(1,961)

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Dept 100 - CONTROL							
214-100-402.000	CURRENT/DELINQUENT TAXES	1,780,399	1,892,434	2,506,344	2,258,897	2,346,478	2,346,478
214-100-402.891	CURRENT TAX WIND REVENUE	334,625	301,179				
214-100-665.000	INTEREST REVENUE	15,703	28,176	30,625	30,625	14,405	14,405
214-100-964.000	REFUNDS & REBATES		1,457	719	719		
214-100-999.000	TRANSFER OUT - VILLAGES	291,023	313,351	327,635	327,635	327,635	327,635
214-100-999.101	INDIRECT COST GF			2,189	2,189	2,189	2,189
214-100-999.201	OPERATING TRANSFERS OUT-CO. RD	1,899,538	1,886,971	1,917,621	1,917,621	2,018,843	2,018,843
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		(59,834)	20,010	288,805	41,358	12,216	12,216
ESTIMATED REVENUES - FUND 214		2,130,727	2,221,789	2,536,969	2,289,522	2,360,883	2,360,883
APPROPRIATIONS - FUND 214		2,190,561	2,201,779	2,248,164	2,248,164	2,348,667	2,348,667
NET OF REVENUES/APPROPRIATIONS - FUND 214		(59,834)	20,010	288,805	41,358	12,216	12,216
	BEGINNING FUND BALANCE	77,773	17,939	37,949	37,949	79,307	79,307
	ENDING FUND BALANCE	17,939	37,949	326,754	79,307	91,523	91,523

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Dept 100 - CONTROL							
215-100-561.000	MEDICAL INCENTIVES	11,998	11,093	12,000	10,355	12,000	12,000
215-100-563.000	ARREST AND TRANSPORT FEES	2,529	3,385	3,331	3,382	3,000	3,000
215-100-564.000	CO-OP REIMBURSEMENT PROGRAM	585,171	459,492	450,000	279,151	450,000	600,000
215-100-564.001	GF/GP PAYMENTS (STATE)	43,812	44,805	40,000	23,967	40,000	60,000
215-100-566.000	PERFORMANCE INCENTIVE	66,382	67,887	60,000	55,499	60,000	60,000
215-100-608.000	DRIVERS LICENSE CLEARENCE FEES FO	40					
215-100-609.000	FOC STATUTORY FEES	35,102	36,932	33,000	32,299	33,000	33,000
215-100-650.000	NON IV-D ORDER ENTRY FEES	13,920	13,360	15,000	11,600	13,000	13,000
215-100-651.000	IV-D ORDER ENTRY FEES	960	1,522	1,200	960	1,200	1,200
215-100-665.000	INTEREST EARNED	1	2,377	6,197	6,197	123	123
215-100-676.000	REIMBURSEMENTS	3	63				
215-100-699.101	OPERATING TRANSFERS IN-GENERAL	432,970	432,970	432,970	432,970	432,970	432,970
215-100-703.000	SALARIES SUPERVISION	87,574	92,121	94,085	76,715		94,084
215-100-704.000	SALARIES PERMANENT	408,253	309,808	401,230	276,198		429,840
215-100-704.020	HEALTH INSURANCE INCENTIVE	54	2,161	2,000	1,631		2,000
215-100-704.030	DISABILITY PLAN	4,208	3,131	3,721	2,850		4,588
215-100-706.000	SALARIES-OVERTIME	24		25			
215-100-710.000	WORKERS COMPENSATION	2,938	8,053	9,464	6,851		8,950
215-100-711.000	HEALTH & DENTAL INSURANCE	282,376	122,999	151,810	80,924		219,358
215-100-715.000	F.I.C.A.	36,093	30,058	37,892	26,485		40,081
215-100-717.000	LIFE INSURANCE	268	206	245	176		254
215-100-718.000	RETIREMENT	67,415	70,856	100,128	70,810		119,291
215-100-718.100	POB IN LIEU OF RETIREMENT	29,502	24,445	27,431	23,873		28,076
215-100-727.000	SUPPLIES, PRINTING & POSTAGE	9,775	7,463	12,000	9,629	13,000	13,000
215-100-801.050	PROFESS/CONTRACTED SERVICES	9,342	9,034	10,000	7,730	12,000	12,000
215-100-809.000	MEMBERSHIPS & SUBSCRIPTIONS	427	395	1,000	644	1,000	1,000
215-100-820.000	VISITING JUDGE/REFEREE	24,903					
215-100-851.000	TELEPHONE	467	477	600	438	600	600
215-100-861.000	TRAVEL	270	1,494	4,000	789	4,000	4,000
215-100-863.000	INVESTIGATIONS			200		200	200
215-100-934.000	OFFICE EQUIP. REPAIR & MAINT.			500		500	500
215-100-955.000	MISCELLANEOUS			500		500	500
215-100-956.000	BANK CHARGES	300	300	300		300	300
215-100-957.000	EMPLOYEE TRAINING	465	405	2,500	1,080	2,500	2,500
215-100-970.010	EQUIPMENT PURCHASES			500		500	500
215-100-990.000	DEBT PAYMENTS	832	1,323	1,000	358	1,200	1,200
215-100-999.101	INDIRECT COSTS - FOC	206,475	163,079	163,079	163,079	163,079	163,079
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		20,927	226,078	29,488	106,120	845,914	69,392
ESTIMATED REVENUES - FUND 215		1,192,888	1,073,886	1,053,698	856,380	1,045,293	1,215,293
APPROPRIATIONS - FUND 215		1,171,961	847,808	1,024,210	750,260	199,379	1,145,901
NET OF REVENUES/APPROPRIATIONS - FUND 215		20,927	226,078	29,488	106,120	845,914	69,392
	BEGINNING FUND BALANCE	1	20,927	247,004	247,004	353,124	353,124
	ENDING FUND BALANCE	20,928	247,005	276,492	353,124	1,199,038	422,516

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
216-100-478.000	MARRIAGE LICENSE FEES	3,690	4,575	5,000	3,645	5,000	5,000
216-100-676.000	REIMBURSEMENTS-FAMILY COUNSEL	879	10	500	491	500	500
216-100-801.000	PROF. & CONTRACTED SERVICES	908		5,000		5,500	5,500
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		3,661	4,585	500	4,136		
ESTIMATED REVENUES - FUND 216		4,569	4,585	5,500	4,136	5,500	5,500
APPROPRIATIONS - FUND 216		908		5,000		5,500	5,500
NET OF REVENUES/APPROPRIATIONS - FUND 216		3,661	4,585	500	4,136		
	BEGINNING FUND BALANCE	70,937	74,599	79,184	79,184	83,320	83,320
	ENDING FUND BALANCE	74,598	79,184	79,684	83,320	83,320	83,320

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 334 - DISPATCH							
218-334-402.000	CURRENT/DEL/INDUST. TAX					1,095,943	1,095,943
218-334-477.000	TELEPHONE SURCHARGE	984,519	1,163,277	1,000,000	672,451		
218-334-545.000	911 PSAP PAYMENTS		5,477	13,000	5,613		13,000
218-334-588.000	DONATIONS		248				
218-334-660.000	MMRMA MEMBERSHIP CREDIT		1,751				
218-334-665.000	INTEREST	27,369	19,198	19,528	19,528	7,836	7,836
218-334-667.000	TOWER RENT	4,800	4,400	4,800	1,200		
218-334-667.010	TOWER RENT/AMERITECH			1,800			
218-334-667.020	TOWER RENT IPCS		600	2,000	2,000		1,500
218-334-672.390	USE OF FUND BALANCE			121,369			158,261
218-334-676.000	MISCELLANEOUS REVENUE		530	845	844		845
218-334-677.000	REIMB UTILITY AMERITECH CARO			200			
218-334-677.020	REIMB ANDERSON CARO TOWER	2,200	1,600	2,400			2,400
218-334-703.000	SALARIES SUPERVISION	76,963	69,830	27,698		80,000	76,660
218-334-704.000	SALARIES PERMANENT	502,902	453,514	560,752	355,345	588,446	552,358
218-334-704.010	SHIFT PREMIUM	4,625	4,740	6,000	3,966	5,658	5,658
218-334-704.020	HEALTH INSURANCE INCENTIVE		612	2,711	2,880	2,400	2,400
218-334-704.030	DISABILITY PLAN	4,844	4,096	4,840	2,619	3,000	5,334
218-334-704.040	UNUSED SICK TIME PAYOUT	6,184	3,326	1,300	130	3,920	3,920
218-334-704.050	SICK/VAC PAYOUT	1,437		1,500		1,500	1,500
218-334-706.000	SALARIES OVERTIME	86,726	160,419	181,949	190,163	120,000	120,000
218-334-710.000	WORKERS COMPENSATION	4,079	14,447	12,230	11,296	10,000	10,098
218-334-711.000	HEALTH & DENTAL INSURANCE	351,421	192,965	177,880	72,032	90,000	253,522
218-334-712.000	DISABILITY INSURANCE			65	65		
218-334-713.000	HOLIDAY PAY	36,981	39,223	30,000	25,399	45,000	45,000
218-334-715.000	F.I.C.A.	49,940	51,825	48,938	41,574	52,000	48,120
218-334-717.000	LIFE INSURANCE	329	271	339	175	200	338
218-334-718.000	RETIREMENT	53,589	65,220	69,811	52,212	65,000	59,429
218-334-718.100	POB IN LIEU OF RETIREMENT	37,616	33,468	36,420	31,979	40,000	37,335
218-334-719.000	UNEMPLOYMENT COMPENSATION	(1,250)					
218-334-727.000	SUPPLIES, PRINTING & POSTAGE	2,304	1,935	2,500	1,151	800	800
218-334-746.000	UNIFORM & ACCESSORIES	894	753	1,200		1,200	1,200
218-334-776.000	JANITORIAL SUPPLIES	1,353	1,365	1,200	298	1,000	1,000
218-334-803.000	LEGAL			1,000			
218-334-809.000	MEMBERSHIPS & SUBSCRIPTIONS	2,449	2,462	700		2,500	2,500
218-334-851.000	TELEPHONE	4,443	4,130	4,500	1,818	2,000	2,000
218-334-851.010	CELLULAR PHONES	1,214	1,621	1,600	1,187	1,500	1,500
218-334-861.000	TRAVEL	598	1,174	500	108	300	300
218-334-910.000	INSURANCE & BONDS	2,293	5,037	5,364	5,364	6,000	6,000
218-334-920.000	UTILITIES	10,672	12,566	12,000	10,883	12,000	12,000
218-334-931.000	CLNG/SNOW REMOVAL/TRASH	1,000	1,245	1,500	1,025	1,500	1,500
218-334-932.000	EQUIPMENT REPAIR & MAINTANCE	74,760	68,699	90,000	88,287	100,000	100,000
218-334-933.000	VEHICLE REPAIR & MAINTENANCE		938	1,000	110	500	500
218-334-934.000	OFFICE EQUIPMENT REPAIR & MAIN	250		250		250	250
218-334-942.000	EQUIPMENT RENTAL	336	288	400	274	400	400
218-334-955.000	MISCELLANEOUS EXPENDITURES	115	775	1,000	395	400	400
218-334-957.000	EMPLOYEE TRAINING	4,834	4,234	6,000	1,570	6,000	6,000
218-334-957.010	PSAP TRAINING	2,907	2,272	3,500			
218-334-964.000	REFUNDS & REBATES	(973)					
218-334-970.000	EQUIPMENT/CAPITAL OUTLAY	143,107	21,928			52,468	52,468
218-334-999.101	INDIRECT COSTS - DISPATCH	31,147	32,225	29,296	29,295	29,295	29,295
NET OF REVENUES/APPROPRIATIONS - 334 - DISPATCH		(481,201)	(60,522)	(160,001)	(229,964)	(221,458)	(160,000)
Dept 335 - WIRELESS TELEPHONE SYSTEMS							
218-335-545.000	STATE AID WIRELESS SUR CHARGE	187,300	203,249	160,000	135,349		160,000
NET OF REVENUES/APPROPRIATIONS - 335 - WIRELESS TELE		187,300	203,249	160,000	135,349		160,000

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
ESTIMATED REVENUES - FUND 218		1,206,188	1,400,330	1,325,942	836,985	1,103,779	1,439,785
APPROPRIATIONS - FUND 218		1,500,089	1,257,603	1,325,943	931,600	1,325,237	1,439,785
NET OF REVENUES/APPROPRIATIONS - FUND 218		(293,901)	142,727	(1)	(94,615)	(221,458)	
	BEGINNING FUND BALANCE	969,181	675,277	818,003	818,003	723,388	723,388
	ENDING FUND BALANCE	675,280	818,004	818,002	723,388	501,930	723,388

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
221-100-400.000	REVENUE CONTROL	4,368,484	4,084,889	4,518,083	3,481,797	4,818,730	4,818,730
221-100-672.390	USE OF FUND BALANCE			375,245		172,880	172,880
221-100-698.297	HEALTH DEPT GERIATRIC PROGRAM	26,593	29,719	28,593	24,500	37,341	37,341
221-100-699.101	OPERATING TRANSFERS IN-GENERAL	412,495	412,495	430,000	430,000	430,000	430,000
221-100-700.000	EXPENDITURE CONTROL	4,375,653	4,433,173	5,329,994	3,802,902	5,436,426	5,436,426
221-100-999.101	INDIRECT COSTS - HEALTH DEPT.	23,543	17,864	21,927	21,927	21,927	21,927
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		408,376	76,066		111,468	598	598
ESTIMATED REVENUES - FUND 221		4,807,572	4,527,103	5,351,921	3,936,297	5,458,951	5,458,951
APPROPRIATIONS - FUND 221		4,399,196	4,451,037	5,351,921	3,824,829	5,458,353	5,458,353
NET OF REVENUES/APPROPRIATIONS - FUND 221		408,376	76,066		111,468	598	598
	BEGINNING FUND BALANCE	2,796,251	3,204,628	3,280,693	3,280,693	3,392,161	3,392,161
	ENDING FUND BALANCE	3,204,627	3,280,694	3,280,693	3,392,161	3,392,759	3,392,759

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
224-100-699.000	TRANSER IN		37,800				
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL			37,800				
Dept 138 - DWI COURT GRANT							
224-138-539.000	REGIONAL DWI COURT GRANT	94,252	187,981	262,491	81,285	161,333	161,333
224-138-704.000	SALARIES PERMANENT	89,133	91,290	175,415	68,828	79,025	69,771
224-138-704.020	HEALTH INSURANCE INCENTIVE	2,015	408				
224-138-704.030	DISABILITY PLAN	730	584	720	596	950	593
224-138-710.000	WORKERS COMPENSATION	1,817	1,821	1,803	1,362	2,100	1,136
224-138-711.000	HEALTH & DENTAL INSURANCE	3,610	17,432	15,087	14,249	19,479	22,138
224-138-715.000	F.I.C.A.	6,966	6,978	7,237	4,903	3,909	5,338
224-138-717.000	LIFE INSURANCE	32	32	55	36	34	36
224-138-718.000	RETIREMENT	4,377	4,010	3,799	3,329	2,555	3,331
224-138-718.100	POB IN LIEU OF RETIREMENT	3,506	5,087	5,828	4,932	2,991	3,883
224-138-727.000	SUPPLIES, PRINTING & POSTAGE	3,318	4,105	2,304	1,376	5,000	5,000
224-138-801.400	CONT DRUG TEST	2,252	9,982	9,773	7,872	13,050	13,050
224-138-801.500	CONT SUBSTANCE ABUSE COUNSELING	4,209	11,364	20,697	15,848	27,240	27,240
224-138-861.000	MILEAGE (STAFF)			1,500			
224-138-957.000	TRAINING/REGISTRATION	5,383	1,975	13,420		5,000	5,000
NET OF REVENUES/APPROPRIATIONS - 138 - DWI COURT GRA		(33,096)	32,913	4,853	(42,046)		4,817
Dept 139 - NON GRANT DIVISION							
224-139-607.000	DWI COURT FEES	22,585	21,196	19,749	19,749	10,000	10,000
224-139-665.000	INTEREST EARNED				81		
224-139-728.000	NON GRANT SUPPLIES	801	336	1,000		1,000	1,000
224-139-801.400	NON GRANT DRUG TESTING		88	3,600	1,859		
224-139-801.500	NON GRANT TREATMENT	2,869	10,646	7,500	2,719		4,817
224-139-851.000	NON GRANT PHONE	387	379	500	85	500	500
224-139-861.000	NON GRANT MILEAGE (STAFF)	285				500	500
224-139-957.000	TRAINING	3,875	3,635	4,999	4,470	8,000	8,000
NET OF REVENUES/APPROPRIATIONS - 139 - NON GRANT DIV		14,368	6,112	2,150	10,697		(4,817)
Dept 140 - OHSP COURT GRANT							
224-140-501.000	TRSC OHSP GRANT	65,695	91,413	141,862	103,455	140,837	140,837
224-140-727.000	SUPPLIES, PRINTING & POSTAGE					2,500	2,500
224-140-801.502	CONTRACTUAL TRT (SUBSTANCE ABUSE	30,394	50,639	89,767	66,266	80,000	80,000
224-140-801.503	CONTRACTUAL DRUG TESTING	35,301	39,043	49,722	36,281	53,337	53,337
224-140-861.000	TRAVEL		2,914	2,373	273	5,000	5,000
NET OF REVENUES/APPROPRIATIONS - 140 - OHSP COURT GR			(1,183)		635		
Dept 141 - OPERATION DRIVE PROGRAM							
224-141-546.000	OPERATION DRIVE PROGRAM GRANT SCA			32,000			32,000
224-141-727.000	SUPPLIES, PRINTING & POSTAGE			32,000			32,000
NET OF REVENUES/APPROPRIATIONS - 141 - OPERATION DRI							
ESTIMATED REVENUES - FUND 224		182,532	338,390	456,102	204,570	312,170	344,170
APPROPRIATIONS - FUND 224		201,260	262,748	449,099	235,284	312,170	344,170
NET OF REVENUES/APPROPRIATIONS - FUND 224		(18,728)	75,642	7,003	(30,714)		
	BEGINNING FUND BALANCE	109,975	91,246	166,887	166,887	136,173	136,173
	ENDING FUND BALANCE	91,247	166,888	173,890	136,173	136,173	136,173

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Dept 402 - RECYCLING							
230-402-402.000	CURRENT TAX	276,415	293,810	351,684	350,733	364,272	364,272
230-402-402.891	CURRENT TAX WIND REVENUE	51,976	46,781	37,485			
230-402-573.000	PPT REIMBURSEMENT	2,304	3,246	4,848	4,848		4,848
230-402-590.010	MMP GRANT			50,000			
230-402-591.000	MISCELLANEOUS REVENUE	73	120	2,399	2,419	1,000	1,000
230-402-632.000	DPA SERVICES RECYCLING REV	10,000	5,000				
230-402-643.000	SALES	57,185	46,896	40,000	33,623	40,000	40,000
230-402-645.000	PAPER SHREDDING SERVICE	2,455	2,861	2,500	2,031	2,500	2,500
230-402-646.000	HOUSEHOLD HAZARDOUS WASTE	4,433	3,795	3,985	3,991	3,500	3,500
230-402-647.000	ELECTRONIC HAZARDOUS WASTE	5,308	5,408	5,120	5,170	3,500	3,500
230-402-648.000	TIRE DRIVE	2,088	1,937	2,500	2,404	2,500	2,500
230-402-660.000	MMRMA MEMBERSHIP CREDIT		1,446				
230-402-665.000	INTEREST REVENUE	6,295	7,621	12,589	12,589	2,623	2,623
230-402-667.000	RENT - SIGN LEASES	1,850	1,850	1,850	1,850	1,850	1,850
230-402-672.390	USE OF FUND BALANCE						72,115
230-402-674.000	CONTRIBUTIONS/DONATIONS	54	44	50	23	50	50
230-402-694.000	CASH OVER/SHORT	4	2				
230-402-704.000	SALARIES PERMANENT	157,656	167,192	174,303	143,157		183,995
230-402-704.020	HEALTH INSURANCE INCENTIVE	2,015	2,008	2,000	1,862		
230-402-704.030	DISABILITY PLAN	1,206	1,268	1,256	1,018		1,294
230-402-704.040	UNUSED SICK TIME PAYOUT	1,252	1,477				
230-402-704.050	SICK/VAC PAYOUT	5,307		5,000			
230-402-705.000	SALARIES-PT/TEMP	50,829	51,079	53,508	39,131		54,979
230-402-706.000	SALARIES OVERTIME	431	98	500	9		
230-402-707.000	SALARIES - PER DIEM	1,090	1,010	2,100	850		
230-402-710.000	WORKERS COMPENSATION	1,192	4,409	4,317	3,593		3,687
230-402-711.000	HEALTH & DENTAL INSURANCE	38,798	26,816	30,175	16,977		84,508
230-402-715.000	F.I.C.A.	16,469	16,905	16,510	14,045		16,752
230-402-717.000	LIFE INSURANCE	91	95	96	79		108
230-402-718.000	RETIREMENT	30,361	42,192	40,736	36,072		33,899
230-402-718.100	POB IN LIEU OF RETIREMENT	9,691	9,489	10,198	8,931		11,948
230-402-727.000	SUPPLIES, PRINTING & POSTAGE	4,474	5,834	5,000	3,281	5,000	5,000
230-402-746.000	UNIFORMS	300	151	500		500	500
230-402-747.000	GAS, OIL, GREASE & ETC	6,456	5,913	6,775	6,775	7,000	7,000
230-402-809.000	MEMBERSHIP/SUBSCRIPTIONS	250	168	417	417	250	250
230-402-835.000	HEALTH SERVICES	115					
230-402-861.000	TRAVEL	1,059	1,001	1,200	718	1,000	1,000
230-402-901.000	ADVERTISING	3,718	3,704	3,500	3,170	4,500	4,500
230-402-910.000	INSURANCE & BONDS	2,970	5,600	5,500	4,664	5,500	5,500
230-402-920.000	UTILITIES	6,454	7,313	7,500	5,853	7,500	7,500
230-402-932.000	EQUIPMENT REPAIR & MAINTANCE	7,562	18,236	9,000	4,598	10,000	10,000
230-402-933.000	VEHICLE REPAIR & MAINTENANCE		855	2,000	728	2,000	2,000
230-402-955.000	MISC. EXPENSES	946	312	500	95	500	500
230-402-957.000	EMPLOYEE TRAINING	2,878	935	3,000	698	3,000	3,000
230-402-958.000	ENVIRONMENTAL EDUCATION	756	1,146	1,500	678	1,500	1,500
230-402-960.000	HOUSEHOLD HAZARDOUS WASTE	10,930	15,549	17,836	17,836	15,000	15,000
230-402-961.000	ELECTRONIC HAZARDOUS WASTE	3,250	1,131	3,027	3,027	2,500	2,500
230-402-962.000	TIRE DRIVE	2,745	1,849	5,237	5,237	3,000	3,000
230-402-964.000	REFUNDS		226	112	112	100	100
230-402-970.000	EQUIPMENT/CAPITAL OUTLAY			50,000	18,422	50,000	50,000
230-402-980.000	TRUCK		47,143				
230-402-999.101	INDIRECT COSTS	8,210	8,603	8,267	8,267	8,267	8,267
NET OF REVENUES/APPROPRIATIONS - 402 - RECYCLING		40,979	(28,890)	43,440	69,381	294,678	(19,529)
Dept 403 - EGLE/DEQ GRANT							
230-403-540.000	DEQ - CLEAN SWEEP GRANT	17,720	21,919	25,000	15,821		25,000
230-403-542.000	DEQ INFRASTRUCTURE GRANT		7,991	421	421		421

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 403 - EGLE/DEQ GRANT							
230-403-959.000	CLEAN SWEEP	16,891	19,572	15,051	15,051		15,051
230-403-986.000	DEQ INFRASTRUCTURE EXPENSE		10,515	10,515			
NET OF REVENUES/APPROPRIATIONS - 403 - EGLE/DEQ GRAN		829	(177)	(145)	1,191		10,370
Dept 405 - MMP GRANT							
230-405-590.010	MMP GRANT			9,662			9,662
230-405-632.000	DPA SERVICES RECYCLING REV		15,000				
230-405-707.000	SALARIES - PER DIEM		400	6,800	300		300
230-405-715.000	F.I.C.A.		31	23	23		23
230-405-861.000	TRAVEL		729	1,626	168		180
230-405-901.000	ADVERTISING			3,732	3,732		
NET OF REVENUES/APPROPRIATIONS - 405 - MMP GRANT			13,840	(2,519)	(4,223)		9,159
ESTIMATED REVENUES - FUND 230		438,160	465,727	550,093	435,923	421,795	533,841
APPROPRIATIONS - FUND 230		396,352	480,954	509,317	369,574	127,117	533,841
NET OF REVENUES/APPROPRIATIONS - FUND 230		41,808	(15,227)	40,776	66,349	294,678	
	BEGINNING FUND BALANCE	219,370	261,176	245,949	245,949	312,298	312,298
	ENDING FUND BALANCE	261,178	245,949	286,725	312,298	606,976	312,298

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
232-100-632.000	MILLINGTON TWP CONTRACT REV.	205,605	210,549	217,632	144,845		221,273
232-100-660.000	MMRMA MEMBERSHIP CREDIT		1,232				
232-100-704.000	SALARIES PERMANENT	115,999	129,030	125,404	104,199		130,445
232-100-704.010	SHIFT PREMIUM	493	521	600	489	300	300
232-100-704.030	DISABILITY PLAN	894	945	977	758		1,068
232-100-706.000	SALARIES OVERTIME	19,755	14,542	14,194	15,093		14,194
232-100-710.000	WORKERS COMPENSATION	2,690	2,787	2,509	2,314		2,283
232-100-711.000	HEALTH & DENTAL INSURANCE	33,606	30,303	40,233	23,911		44,276
232-100-715.000	F.I.C.A.	10,336	10,977	9,594	8,637		9,979
232-100-717.000	LIFE INSURANCE	43	45	44	37	45	44
232-100-718.000	RETIREMENT	9,286	6,866	5,958	5,721		6,192
232-100-718.100	POB IN LIEU OF RETIREMENT	5,843	5,329	5,828	4,702		5,974
232-100-718.300	NATIONWIDE EMPLOYER EXPENSE	4,474	4,963	2,498	2,578		5,218
232-100-747.000	GAS, OIL, GREASE		13				
232-100-814.000	EMPLOYEE LAUNDRY			100			
232-100-835.010	HEALTH SERVICES BLOOD ALCOHOL	62	21	300		100	100
232-100-910.000	INSURANCE & BONDS	1,990	3,544	6,724	3,550		
232-100-932.000	EQUIPMENT REPAIR & MAINTANCE			200		200	200
232-100-933.000	VEHICLE REPAIR & MAINT.		664	1,044	1,044	1,000	1,000
232-100-970.000	EQUIPMENT/CAPITAL IMPROVEMENTS	133					
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		1	1,231	1,425	(28,188)	(1,645)	
ESTIMATED REVENUES - FUND 232		205,605	211,781	217,632	144,845		221,273
APPROPRIATIONS - FUND 232		205,604	210,550	216,207	173,033	1,645	221,273
NET OF REVENUES/APPROPRIATIONS - FUND 232		1	1,231	1,425	(28,188)	(1,645)	
	BEGINNING FUND BALANCE			1,232	1,232	(26,956)	(26,956)
	ENDING FUND BALANCE	1	1,231	2,657	(26,956)	(28,601)	(26,956)

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
233-100-539.000	MENTAL HEALTH PLANNING GRANT	77,818	31,183	84,828	31,039	87,033	87,033
233-100-699.101	OPERATING TRANSFERS IN-GENERAL	104	3,771				
233-100-704.000	SALARIES PERMANENT	24,357	147				21,060
233-100-704.030	DISABILITY	144					179
233-100-710.000	WORKERS COMPENSATION	366	25				256
233-100-711.000	HEALTH & DENTAL INSURANCE	8,340					
233-100-715.000	F.I.C.A.	1,834	29				1,612
233-100-717.000	LIFE INSURANCE	12					11
233-100-718.000	RETIREMENT	1,200	(1,051)				843
233-100-718.100	POB IN LIEU OF RETIREMENT	1,636	168				1,195
233-100-727.000	SUPPLIES, PRINTING & POSTAGE	1,150	343	2,587	190	2,500	500
233-100-801.012	PROFESSIONAL & CONTRACTUAL	10,458	8,424				
233-100-801.600	MENTAL HEALTH COUNSELING	600	12,568	59,500	38,250	60,000	50,000
233-100-801.602	MENTAL HEALTH - DRUG TESTING	25,448	12,658	20,000	11,324	22,033	9,677
233-100-957.000	TRAINING/REGISTRATION	2,388	1,643	2,741	163	2,500	1,700
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		(11)			(18,888)		
ESTIMATED REVENUES - FUND 233		77,922	34,954	84,828	31,039	87,033	87,033
APPROPRIATIONS - FUND 233		77,933	34,954	84,828	49,927	87,033	87,033
NET OF REVENUES/APPROPRIATIONS - FUND 233		(11)			(18,888)		
	BEGINNING FUND BALANCE	13				(18,888)	(18,888)
	ENDING FUND BALANCE	2			(18,888)	(18,888)	(18,888)

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 000 - CONTROL							
236-000-539.000	STATE GRANT VICTIM SERVICES	100,044	99,279	122,616	66,159		118,220
236-000-699.101	OPERATING TRANSFER IN GENERAL	3,051	18,427	19,506	19,506		
NET OF REVENUES/APPROPRIATIONS - 000 - CONTROL		103,095	117,706	142,122	85,665		118,220
Dept 100 - CONTROL							
236-100-704.000	SALARIES PERMANENT	52,689	55,414	55,202	45,011		55,202
236-100-710.000	WORKERS COMPENSATION	1,128	1,104	1,105	871		967
236-100-711.000	HEALTH & DENTAL INSURANCE	19,168	18,293	20,117	9,220		
236-100-715.000	F.I.C.A.	3,657	4,223	4,223	3,430		4,223
236-100-717.000	LIFE INSURANCE	27	27	28	23		27
236-100-718.000	RETIREMENT	22,010	34,619	36,192	36,192		53,414
236-100-718.100	POB IN LIEU OF RETIREMENT	2,804	2,695	2,914	2,466		2,987
236-100-727.000	SUPPLIES, PRINTING & POSTAGE	1,289		96			
236-100-861.000	TRAVEL			2			
236-100-955.000	MISC. DIR VICTIM ASSISTANCE	1,134	1,333	2,737	1,367		1,400
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		(103,906)	(117,708)	(122,616)	(98,580)		(118,220)
ESTIMATED REVENUES - FUND 236		103,095	117,706	142,122	85,665		118,220
APPROPRIATIONS - FUND 236		103,906	117,708	122,616	98,580		118,220
NET OF REVENUES/APPROPRIATIONS - FUND 236		(811)	(2)	19,506	(12,915)		
	BEGINNING FUND BALANCE	810		(1)	(1)	(12,916)	(12,916)
	ENDING FUND BALANCE	(1)	(2)	19,505	(12,916)	(12,916)	(12,916)

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
239-100-490.000	DOG LICENSES	80,528	71,021	100,000	62,130	90,000	90,000
239-100-640.000	ANIMAL BOARDING	1,585	2,098	2,000	949	2,000	2,000
239-100-643.000	ADOPTIONS	9,285	19,654	16,000	11,140	16,000	16,000
239-100-644.000	DELINQUENT FEES	2,430	1,380	1,500	1,265	1,500	1,500
239-100-649.000	PICK UP/RECLAIM FEE	1,820	2,136	2,249	2,249	2,000	2,000
239-100-650.000	SURRENDER FEE	400	1,120	1,000	650	1,000	1,000
239-100-651.000	EUTH/DISPOSAL	470	390	300	165	200	200
239-100-657.100	DOG ORDINANCE FINES	6,375	4,000	5,000	3,200	4,500	4,500
239-100-660.000	MMRMA MEMBERSHIP CREDIT		1,030				
239-100-665.000	INTEREST EARNINGS			447	447		
239-100-672.390	USE OF FUND BALANCE			1,149			15,042
239-100-674.000	DONATIONS/FUNDRAISERS	9,014	17,805	20,000	15,739	17,000	17,000
239-100-674.010	INSURANCE CLAIMS			17,200	17,200		
239-100-676.000	REIMBURSEMENTS	819	958	1,000	366	900	900
239-100-677.000	REIMBURSEMENTS RESTITUTIONS	11,787	2,329	3,000	2,035	3,000	3,000
239-100-699.101	TRANS IN GENERAL FUND	274,786	264,000	224,000	224,000	224,000	224,000
239-100-703.000	SALARIES SUPERVISION	59,915	64,233	65,432	54,232		67,068
239-100-704.000	SALARIES PERMANENT	99,828	114,253	93,386	71,254		97,091
239-100-704.030	DISABILITY	1,216	1,394	1,135	896		1,398
239-100-704.040	UNUSED SICK TIME PAYOUT	3,255	1,510	1,000			
239-100-705.000	SALARIES PT TEMP	31,358	12,966	53,274	39,124		54,823
239-100-706.000	SALARIES OVERTIME	7,156	10,220	6,964	7,300		7,000
239-100-710.000	WORKERS COMPENSATION	1,156	4,028	4,242	3,356		3,833
239-100-711.000	HEALTH & DENTAL INSURANCE	88,404	73,596	60,350	33,953		66,414
239-100-715.000	F.I.C.A.	14,734	15,302	16,225	13,127		16,752
239-100-717.000	LIFE INSURANCE	83	102	82	63		81
239-100-718.000	RETIREMENT	(5,926)	9,227	6,361	(3,717)		7,237
239-100-718.100	POB IN LIEU OF RETIREMENT	9,346	10,104	8,741	7,397		8,961
239-100-727.000	SUPPLIES, PRINTING & POSTAGE	3,431	4,894	3,000	2,790	3,000	1,000
239-100-727.021	PROMOTIONAL ITEMS	403	750	600	281	600	600
239-100-746.000	UNIFORMS & ACCESSORIES	1,593	1,437	1,221	1,221	1,000	1,000
239-100-747.000	GASOLINE	6,647	6,071	7,800	7,073	6,500	6,500
239-100-776.000	JANITORIAL SUPPLIES	2,904	2,078	1,500	1,195	2,500	2,000
239-100-797.000	ANIMAL FOOD/SUPPLIES	3,816	4,441	6,500	5,210	4,000	4,000
239-100-851.000	PHONE	460	376	450	349	400	400
239-100-851.010	CELLULAR PHONE	1,407	1,456	1,584	1,452	1,584	1,584
239-100-878.000	ANIMAL DISPOSAL	400	1,105	300	248	400	400
239-100-879.000	VETERINARIAN SERVICES	20,453	26,989	21,000	18,757	23,000	23,000
239-100-910.000	INSURANCE & BONDS	1,724	2,964	3,000	2,168		2,500
239-100-932.000	EQUIPMENT REPAIR & MAINTANCE	3,022	1,885	2,500	2,240	3,000	2,500
239-100-980.000	EQUIPMENT	201	537	540	496	1,000	1,000
239-100-982.000	TRUCK & EQUIPT	49,757		27,659	27,659	30,000	
239-100-990.000	LEASE PAYMENTS	600	900				
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		(8,044)	15,103	(1)	43,411	285,116	
ESTIMATED REVENUES - FUND 239		399,299	387,921	394,845	341,535	362,100	377,142
APPROPRIATIONS - FUND 239		407,343	372,818	394,846	298,124	76,984	377,142
NET OF REVENUES/APPROPRIATIONS - FUND 239		(8,044)	15,103	(1)	43,411	285,116	
	BEGINNING FUND BALANCE	8,042	(1)	15,103	15,103	58,514	58,514
	ENDING FUND BALANCE	(2)	15,102	15,102	58,514	343,630	58,514

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
240-100-402.000	CURRENT & DELINQ TAX	1,164,382	1,237,655	1,639,173	1,477,333	1,536,900	1,536,900
240-100-402.891	CURRENT TAX WIND REVENUE	218,855	196,980				
240-100-573.000	PPT REIMBURSEMENT	9,700	13,669	20,411	20,411		
240-100-660.000	MMRMA MEMBERSHIP CREDIT		6,500				
240-100-665.000	INTEREST EARNED	69,792	73,999	68,570	82,635	12,987	12,987
240-100-672.390	USE OF FUND BALANCE			183,897			109,520
240-100-673.100	SALE OF EQUIPMENT	107	34	1,253	1,253		
240-100-674.000	SALE OF VEHICLE	1,495					
240-100-676.000	REFUNDS & REIMBURSEMENTS	9					
240-100-703.000	SALARIES SUPERVISION	63,341	65,668	65,432	54,685		67,068
240-100-704.000	SALARIES PERMANENT	123,470	131,913	139,485	108,997		135,924
240-100-704.030	DISABILITY PLAN	1,444	1,500	1,500	1,223		1,709
240-100-704.040	UNUSED SICK TIME PAYOUT		68	2,063	2,063		
240-100-705.000	SALARIES-SEASONAL	309,768	320,234	550,070	353,812		360,000
240-100-705.010	SEASONAL/SHIFT PREM.	2,001	2,142	2,500	2,061		2,200
240-100-706.000	SALARIES-OVERTIME	10,491	19,870	19,117	19,117		20,000
240-100-710.000	WORKERS COMPENSATION	3,332	10,778	11,831	9,922		3,553
240-100-711.000	HEALTH & DENTAL INSURANCE	111,720	78,728	80,467	43,398		88,552
240-100-715.000	F.I.C.A.	38,340	40,894	57,757	41,000		15,529
240-100-717.000	LIFE INSURANCE	104	108	109	88		108
240-100-718.000	RETIREMENT	9,833	5,726	14,900	14,360		16,093
240-100-718.100	POB IN LIEU OF RETIREMENT	11,215	10,780	11,655	9,863		11,948
240-100-719.000	UNEMPLOYMENT	92,222	94,381	239,889	238,691		240,000
240-100-727.000	SUPPLIES, PRINTING & POSTAGE	2,600	3,816	4,500	2,723	3,500	3,500
240-100-744.000	OTHER SUPPLIES	223	17	1,000		1,000	1,000
240-100-746.000	UNIFORMS & ACCESSORIES	3,205	3,326	3,500	3,436	3,500	3,500
240-100-747.000	GAS, OIL, GREASE	35,552	29,713	48,000	45,829	40,000	40,000
240-100-750.000	ABATEMENT MATERIALS	157,101	199,811	185,000	178,616	233,000	233,000
240-100-803.000	LEGAL/PROF. SERVICES	7,344	2,598	10,000	1,239	38,000	38,000
240-100-809.000	MEMBERSHIPS & SUBSCRIPTIONS	492	472	700	590	700	700
240-100-811.000	JANITORIAL SUPPLIES	1,664	1,379	2,000	712	1,500	1,500
240-100-835.000	HEALTH SERVICES	3,105	2,830	3,000	2,835		
240-100-851.000	TELEPHONE	1,302	1,515	2,000	760	2,000	2,000
240-100-861.000	TRAVEL	662	829	1,500	932	1,800	1,800
240-100-901.000	ADVERTISING	2,523	3,993	4,000	3,479	4,000	4,000
240-100-910.000	INSURANCE & BONDS	32,315	48,765	47,338	46,472	50,000	50,000
240-100-920.000	UTILITIES	9,901	12,841	13,000	9,153	13,500	13,500
240-100-932.000	EQUIPMENT REPAIR & MAINTANCE	36,553	33,212	43,550	35,303	40,000	40,000
240-100-957.000	TRAINING	3,991	2,310	3,500	1,774	3,500	3,500
240-100-964.000	REFUNDS & REBATES		953	470	470		
240-100-970.010	TRUCKS	35,542		121,450	47,852	80,000	80,000
240-100-970.020	TRUCK ACCESSORIES			3,000	695	3,000	3,000
240-100-970.030	ULV SPRAYERS	37,732		75,000	73,395	55,000	55,000
240-100-970.040	OFFICE FURNITURE	621	1,471	1,000	99	1,000	1,000
240-100-970.050	OFFICE EQUIPT (COM,FAX,COPIER	2,678	2,906	5,000	3,841	5,000	5,000
240-100-970.060	RADIOS	11,662	14,703	13,296	10,847	14,000	14,000
240-100-970.070	SPREADERS/SPRAYERS/FOGGERS	6,808	15,689	15,000	13,554	15,000	15,000
240-100-970.080	MECHANIC GARAGE TOOLS/EQUIPT					10,000	10,000
240-100-970.090	LIGHT TRAPS/BIOLOGY SUPPLIES	1,857	2,969	6,000	5,965	7,000	7,000
240-100-970.100	FIRE FIGHTING SUPPLIES	440	335	900	314	900	900
240-100-970.120	SAFETY EQUIPT	1,475	1,062	1,500	1,259	1,500	1,500
240-100-970.150	FORK LIFT			3,500		3,500	3,500
240-100-970.160	TIRE CLEAN UP			20,000		20,000	20,000
240-100-984.000	GIS		31,964	43,000	40,407	10,000	10,000
240-100-999.101	INDIRECT COSTS	34,571	36,222	34,823	34,823	34,823	34,823
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		255,140	290,346	2	114,978	853,164	

BUDGET REPORT FOR TUSCOLA COUNTY
Fund: 240 VOTED MOSQUITO FUND

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
ESTIMATED REVENUES - FUND 240		1,464,340	1,528,837	1,913,304	1,581,632	1,549,887	1,659,407
APPROPRIATIONS - FUND 240		1,209,200	1,238,491	1,913,302	1,466,654	696,723	1,659,407
NET OF REVENUES/APPROPRIATIONS - FUND 240		255,140	290,346	2	114,978	853,164	
	BEGINNING FUND BALANCE	1,377,059	1,632,198	1,922,545	1,922,545	2,037,523	2,037,523
	ENDING FUND BALANCE	1,632,199	1,922,544	1,922,547	2,037,523	2,890,687	2,037,523

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 000 - CONTROL							
244-000-585.259	MMRMA/AUTO DOOR LOCK BADGE ID	19,480					
244-000-585.270	MMRMA/DEFIBRILLATOR	1,699					
244-000-672.390	USE OF FUND BALANCE			1,320			100,000
244-000-699.101	OPERATING TRANSFERS IN-GENERAL	600,000	130,000	88,500	88,500	214,695	114,695
244-000-699.802	TRANSFER IN DRAIN		10,000				
NET OF REVENUES/APPROPRIATIONS - 000 - CONTROL		621,179	140,000	89,820	88,500	214,695	214,695
Dept 130 - UNIFIED COURT							
244-130-970.004	UNIFIED COURT CHAIRS			1,320	1,025		
244-130-981.001	UNIFIED COURT FAX/PRINTER/COPIER					1,695	1,695
NET OF REVENUES/APPROPRIATIONS - 130 - UNIFIED COURT				(1,320)	(1,025)	(1,695)	(1,695)
Dept 259 - COMPUTER OPERATIONS							
244-259-000.000	EQUIPMENT CAPITOL REQUEST		829	48,500	43,694	213,000	213,000
244-259-700.003	PRINTERS		389				
244-259-971.000	WORKSTATIONS	18,532	12,429				
244-259-971.020	SERVER	6,968	28,014				
244-259-971.030	VOIP PHONE REFRESH	89,762	2,202				
244-259-971.031	PSB VIDEO WALL		104,427				
244-259-971.033	PURE STORAGE REFRESH	315,798					
244-259-974.021	PIVOT POINT SOFTWARE	6,358					
244-259-974.022	PROSECUTOR SOFTWARE MODULE		10,000				
244-259-977.000	AUTOMATIC DOOR LOCK BADGE ID ACCE	56,949					
244-259-980.003	REPLACE CABLE	756					
244-259-982.003	NETWORK SWITCHES	30,328	(9,609)				
244-259-983.000	SCANNER	5,478					
244-259-992.019	DISTRICT COURT ON-BASE	205,792					
NET OF REVENUES/APPROPRIATIONS - 259 - COMPUTER OPER		(736,721)	(148,681)	(48,500)	(43,694)	(213,000)	(213,000)
Dept 265 - BUILDING AND GROUNDS							
244-265-984.000	POOL VEHICLE		35,560				
NET OF REVENUES/APPROPRIATIONS - 265 - BUILDING AND			(35,560)				
Dept 275 - DRAIN COMMISSION							
244-275-000.000	2025 EQUIPMENT CAPITOL REQUEST			40,000			
NET OF REVENUES/APPROPRIATIONS - 275 - DRAIN COMMISS				(40,000)			
ESTIMATED REVENUES - FUND 244		621,179	140,000	89,820	88,500	214,695	214,695
APPROPRIATIONS - FUND 244		736,721	184,241	89,820	44,719	214,695	214,695
NET OF REVENUES/APPROPRIATIONS - FUND 244		(115,542)	(44,241)		43,781		
	BEGINNING FUND BALANCE	308,344	192,802	148,561	148,561	192,342	192,342
	ENDING FUND BALANCE	192,802	148,561	148,561	192,342	192,342	192,342

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
246-100-699.101	OPERATING TRANSFERS IN-GENERAL		107				
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL			107				
Dept 446 - CONTROL							
246-446-539.000	OUTREACH GRANT	80,719	3,597	49,002	46,641	65,481	65,481
246-446-700.000	WAGE/FRINGE HD			49,002	46,641	65,481	65,481
246-446-727.000	SUPPLIES, PRINTING & POSTAGE	1,291					
246-446-727.101	SUPPLIES - OTHER	57,831	24,604				
246-446-901.000	ADVERTISING	9,096	7,070				
246-446-935.000	CAPITAL OUTLAY	7,500					
NET OF REVENUES/APPROPRIATIONS - 446 - CONTROL		5,001	(28,077)				
ESTIMATED REVENUES - FUND 246		80,719	3,704	49,002	46,641	65,481	65,481
APPROPRIATIONS - FUND 246		75,718	31,674	49,002	46,641	65,481	65,481
NET OF REVENUES/APPROPRIATIONS - FUND 246		5,001	(27,970)				
	BEGINNING FUND BALANCE	22,969	27,970				
	ENDING FUND BALANCE	27,970					

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
249-100-665.000	INTEREST EARNED			183			
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL				183			
Dept 441 - BUILDING CODES							
249-441-452.000	BUILDING PERMITS	554,745	612,935	600,000	499,464		500,000
249-441-665.000	INTEREST EARNED	2,418	4,301	3,591	3,983	963	963
249-441-801.000	PROF. & CONTRACTUAL (ADM.)	526,427	585,637	600,000	421,179		500,000
NET OF REVENUES/APPROPRIATIONS - 441 - BUILDING CODE		30,736	31,599	3,591	82,268	963	963
ESTIMATED REVENUES - FUND 249		557,163	617,236	603,774	503,447	963	500,963
APPROPRIATIONS - FUND 249		526,427	585,637	600,000	421,179		500,000
NET OF REVENUES/APPROPRIATIONS - FUND 249		30,736	31,599	3,774	82,268	963	963
	BEGINNING FUND BALANCE	69,418	100,153	131,753	131,753	214,021	214,021
	ENDING FUND BALANCE	100,154	131,752	135,527	214,021	214,984	214,984

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 000 - CONTROL							
250-000-539.000	CDBG CHILL STATE GRANT		123,030	398,772	367,672		398,772
250-000-801.000	PROF. & CONTRACTUAL (ADM.)		123,030	398,772	328,131		398,772
NET OF REVENUES/APPROPRIATIONS - 000 - CONTROL					39,541		
Dept 100 - CONTROL							
250-100-540.000	GRANT FROM LEIN PAY OFFS	84,775	11,916	52,522	52,522		52,522
250-100-591.000	MISCELLANEOUS	1,220		21,318	21,318		21,318
250-100-801.000	CONTRACTUAL SERVICES HDC	70,289	69,537	35,000			35,000
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		15,706	(57,621)	38,840	73,840		38,840
ESTIMATED REVENUES - FUND 250		85,995	134,946	472,612	441,512		472,612
APPROPRIATIONS - FUND 250		70,289	192,567	433,772	328,131		433,772
NET OF REVENUES/APPROPRIATIONS - FUND 250		15,706	(57,621)	38,840	113,381		38,840
	BEGINNING FUND BALANCE	88,993	104,699	47,078	47,078	160,459	160,459
	ENDING FUND BALANCE	104,699	47,078	85,918	160,459	160,459	199,299

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 000 - CONTROL							
251-000-665.000	INTEREST EARNED	66	1,086	3,620	3,620	186	186
NET OF REVENUES/APPROPRIATIONS - 000 - CONTROL		66	1,086	3,620	3,620	186	186
Dept 100 - CONTROL							
251-100-401.000	SCHOOL OPERATING TAX	23,835	158,784	295,377	162,900		295,377
251-100-445.001	STATE INTEREST	3,808	32,501	45,529	24,455		45,529
251-100-445.002	COUNTY INTEREST	345	2,442	20,482	10,505		20,482
251-100-445.003	LOCAL INTEREST	734	3,460	25,849	13,433		25,849
251-100-448.000	ADM FEE/PENALTY	204	1,112	1,345	1,345		1,345
251-100-700.000	EXPENDITURE CONTROL	20,663	167,413	47,827	47,827		47,827
251-100-999.101	TRANSFER OUT GENERAL FUND	12,890	10,500	1,896	1,896	1,896	1,896
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		(4,627)	20,386	338,859	162,915	(1,896)	338,859
ESTIMATED REVENUES - FUND 251		28,992	199,385	392,202	216,258	186	388,768
APPROPRIATIONS - FUND 251		33,553	177,913	49,723	49,723	1,896	49,723
NET OF REVENUES/APPROPRIATIONS - FUND 251		(4,561)	21,472	342,479	166,535	(1,710)	339,045
	BEGINNING FUND BALANCE	9,051	4,490	25,961	25,961	192,496	192,496
	ENDING FUND BALANCE	4,490	25,962	368,440	192,496	190,786	531,541

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 245 - GRANT FUND							
252-245-575.000	STATE GRANT ACT 345	60,719	69,509	69,529	25,017		69,529
252-245-707.000	PEER GROUP PER DIEMS		594	66	66		150
252-245-715.000	F.I.C.A.		45	5	5		15
252-245-727.000	SUPPLIES, PRINTING & POSTAGE		2,198	2,280			
252-245-801.000	CONTRACTUAL SURVEY	51,391	56,018	55,500	51,518		55,500
252-245-861.000	TRAVEL	220	224	1,320	203		1,320
252-245-955.000	MISC./ADMINISTRATION	9,108	10,429	10,358			12,544
NET OF REVENUES/APPROPRIATIONS - 245 - GRANT FUND			1		(26,775)		
ESTIMATED REVENUES - FUND 252		60,719	69,509	69,529	25,017		69,529
APPROPRIATIONS - FUND 252		60,719	69,508	69,529	51,792		69,529
NET OF REVENUES/APPROPRIATIONS - FUND 252			1		(26,775)		
	BEGINNING FUND BALANCE					(26,775)	(26,775)
	ENDING FUND BALANCE		1		(26,775)	(26,775)	(26,775)

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
255-100-530.000	FED. VICTIM OF CRIME ACT GRANT	48,912	65,821	76,661	39,229		100,658
255-100-704.000	SALARIES PERMANENT	30,101	51,867	46,582	23,519		59,156
255-100-710.000	WORKERS COMPENSATION	868	2,775	932	657		1,036
255-100-711.000	HEALTH & DENTAL INSURANCE	10,496	14,808	15,460	5,029		22,138
255-100-715.000	F.I.C.A.	2,279	4,050	3,563	2,522		4,526
255-100-717.000	LIFE INSURANCE	16	25	28	16		27
255-100-718.000	RETIREMENT	2,704	4,601	5,469	4,586		9,297
255-100-718.100	POB IN LIEU OF RETIREMENT	1,869	2,471	2,710	1,768		2,987
255-100-727.000	SUPPLIES, PRINTING & POSTAGE		1,362	426			
255-100-851.010	CELL PHONE SERVICE	745	676	480	359		480
255-100-861.000	TRAVEL	121		242	242		242
255-100-955.000	MISC (DIR. VICTIM ASSISTANT)		719	410			410
255-100-957.000	TRAINING	744		359	359		359
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		(1,031)	(17,533)		172		
Dept 306 - CRIME VICTIM SUSTAINABILITY GRANT							
255-306-539.000	CRIME VICTIM SUSTAINABILITY GRANT	33,218	26,376	34,334	21,579		
255-306-704.000	SALARIES PERMANENT	21,038	6,799	24,715	24,715		
255-306-710.000	WORKERS COMPENSATION	317	135	276	276		
255-306-711.000	HEALTH & DENTAL INSURANCE	7,095	1,742	4,191	4,191		
255-306-715.000	F.I.C.A.	1,591	393	1,132	1,132		
255-306-717.000	LIFE INSURANCE	9	2	7	7		
255-306-718.000	RETIREMENT	901	410	3,316	3,316		
255-306-718.100	POB IN LIEU OF RETIREMENT	701	224	698	698		
NET OF REVENUES/APPROPRIATIONS - 306 - CRIME VICTIM		1,566	16,671	(1)	(12,756)		
ESTIMATED REVENUES - FUND 255		82,130	92,197	110,995	60,808		100,658
APPROPRIATIONS - FUND 255		81,595	93,059	110,996	73,392		100,658
NET OF REVENUES/APPROPRIATIONS - FUND 255		535	(862)	(1)	(12,584)		
	BEGINNING FUND BALANCE	3,746	4,281	3,416	3,416	(9,168)	(9,168)
	ENDING FUND BALANCE	4,281	3,419	3,415	(9,168)	(9,168)	(9,168)

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
256-100-613.236	TECHNOLOGY FUND REVENUE	44,840	47,830	52,000	44,040	50,000	50,000
256-100-665.253	INTEREST EARNED	1,403	2,072	3,324	3,324	976	976
256-100-727.000	SUPPLIES, PRINTING & POSTAGE		224	500	214	500	500
256-100-801.000	CONTRACTUAL	70,057	23,424	30,000	15,725	35,000	35,000
256-100-809.000	MEMBERSHIPS & SUBSCRIPTIONS			350		500	500
256-100-861.000	MILEAGE			1,000	298	1,000	1,000
256-100-934.000	EQUIPMENT/MAINTENANCE					500	
256-100-957.000	EMPLOYEE TRAINING	230	230	1,000	260	1,000	1,000
256-100-971.000	MICROFLIM READER/SCANNER/PRINTER					500	
256-100-972.000	COMPUTER EQUIPMENT			203		1,000	1,000
256-100-973.000	RECEIPT PRINTERS			297	297	500	500
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		(24,044)	26,024	21,974	30,570	10,476	11,476
ESTIMATED REVENUES - FUND 256		46,243	49,902	55,324	47,364	50,976	50,976
APPROPRIATIONS - FUND 256		70,287	23,878	33,350	16,794	40,500	39,500
NET OF REVENUES/APPROPRIATIONS - FUND 256		(24,044)	26,024	21,974	30,570	10,476	11,476
	BEGINNING FUND BALANCE	97,231	73,187	99,211	99,211	129,781	129,781
	ENDING FUND BALANCE	73,187	99,211	121,185	129,781	140,257	141,257

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 000 - CONTROL							
258-000-699.101	TRANS IN GENERAL FUND	60,000					
NET OF REVENUES/APPROPRIATIONS - 000 - CONTROL		60,000					
Dept 100 - CONTROL							
258-100-642.000	MAP SALES	260	345	250	242	250	250
258-100-651.000	GIS SALES	25,617	23,482	21,297	21,297	18,625	18,625
258-100-652.000	FETCH ONLINE USER FEE	21,713	24,335				
258-100-665.000	INTEREST EARNINGS	4,340	6,107	8,738	8,738	2,025	2,025
258-100-672.390	USE OF FUND BALANCE						44,610
258-100-676.258	REIMB HURON CTY GIS CONTRACT	28,000	32,000	32,000	29,333	32,000	32,000
258-100-699.101	TRANSFERS IN-GENERAL		80,000	80,000	80,000	40,000	40,000
258-100-704.000	SALARIES PERMANENT	74,050	78,825	80,251	66,938		85,548
258-100-704.020	HEALTH INSURANCE INCENTIVE		37	1,163	978		2,000
258-100-704.030	DISABIITY PLAN	599	636	637	530		699
258-100-710.000	WORKERS COMPENSATION	421	1,569	1,606	1,311		1,498
258-100-711.000	HEALTH & DENTAL INSURANCE	28,866	19,154	18,954	1,064		22,138
258-100-715.000	F.I.C.A.	5,073	5,065	6,140	5,170		6,545
258-100-717.000	LIFE INSURANCE	27	27	28	23		27
258-100-718.000	RETIREMENT	3,657	3,922	4,013	3,468		4,278
258-100-718.100	POB IN LIEU OF RETIREMENT	2,804	2,695	2,914	2,466		2,987
258-100-727.000	SUPPLIES, PRINTING & POSTAGE	2,263	3,747	2,500	2,332	2,500	2,500
258-100-801.000	CONSULT/PARSEL/FETCH	8,000					
258-100-801.100	GIS TRAINING INSTRUCTOR/MATERIALS	92		150		100	100
258-100-861.000	TRAVEL	291	330	400	324	400	400
258-100-935.000	EQUIPMENT MAINTENANCE	5,931	5,979	6,786	2,901	7,615	7,615
258-100-957.000	TRAINING	112	62	200	138	1,175	1,175
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		(52,256)	44,221	16,543	51,967	81,110	
ESTIMATED REVENUES - FUND 258		139,930	166,269	142,285	139,610	92,900	137,510
APPROPRIATIONS - FUND 258		132,186	122,048	125,742	87,643	11,790	137,510
NET OF REVENUES/APPROPRIATIONS - FUND 258		7,744	44,221	16,543	51,967	81,110	
	BEGINNING FUND BALANCE	213,769	221,513	265,733	265,733	317,700	317,700
	ENDING FUND BALANCE	221,513	265,734	282,276	317,700	398,810	317,700

BUDGET REPORT FOR TUSCOLA COUNTY
Fund: 259 POLICE CPE TRAINING (MCOLES)

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 302 - SHERIFF							
259-302-549.000	CPE FUNDS	34,500	33,200	12,008	12,135		12,135
259-302-957.000	TRAINING	2,975					
NET OF REVENUES/APPROPRIATIONS - 302 - SHERIFF		31,525	33,200	12,008	12,135		12,135
ESTIMATED REVENUES - FUND 259		34,500	33,200	12,008	12,135		12,135
APPROPRIATIONS - FUND 259		2,975					
NET OF REVENUES/APPROPRIATIONS - FUND 259		31,525	33,200	12,008	12,135		12,135
	BEGINNING FUND BALANCE		31,525	64,725	64,725	76,860	76,860
	ENDING FUND BALANCE	31,525	64,725	76,733	76,860	76,860	88,995

BUDGET REPORT FOR TUSCOLA COUNTY
Fund: 260 MANAGED ASSIGNED COUNSEL FUND

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
260-100-539.000	MIDC STATE GRANT	1,867,175	1,899,026	1,873,823	858,943	1,663,083	1,663,083
260-100-665.000	INTEREST EARNED	5,393	14,763	16,607	16,607	538	538
260-100-676.000	REIMB COURT APPT ATTORNEY FEES			35	35		
260-100-699.101	TRANSFER IN GENERAL FUND	255,945	255,945	255,945	255,945	255,945	255,945
260-100-703.000	SALARIES SUPERVISION	106,110	107,689	106,880	89,327	112,536	109,552
260-100-704.000	SALARIES PERMANENT	113,754	74,471	111,439	66,239	131,255	117,439
260-100-704.020	HEALTH INSURANCE INCENTIVE			554	369		
260-100-704.030	DISABILITY PLAN	1,771	1,450	1,461	1,162	1,300	1,810
260-100-706.000	SALARIES OVERTIME			4,260	4,982		
260-100-710.000	WORKERS COMPENSATION	4,533	3,668	4,367	3,036	4,685	3,973
260-100-711.000	HEALTH & DENTAL INSURANCE	86,598	50,265	60,350	23,999	46,560	66,414
260-100-715.000	F.I.C.A.	16,563	14,112	16,702	12,707	18,658	17,365
260-100-717.000	LIFE INSURANCE	81	68	55	54	54	81
260-100-718.000	RETIREMENT	10,953	9,500	10,916	(4,635)	11,100	11,350
260-100-718.100	POB IN LIEU OF RETIREMENT	8,411	8,137	8,741	7,397	9,627	8,961
260-100-727.000	SUPPLIES, PRINTING & POSTAGE	3,735	7,289	6,500	6,067	5,475	5,475
260-100-801.010	APPT COUNSEL FELONY	793,412	792,662	876,525	645,886	819,000	819,000
260-100-801.013	CAPITAL CASES	128,114	107,016	179,025	111,849	149,000	149,000
260-100-801.020	APPT COUNSEL MISDEMEANOR	439,634	445,164	520,000	369,091	445,000	445,000
260-100-801.030	APPT COUNSEL CAFA	860	9,553	6,017	510	3,400	3,400
260-100-801.043	APPEALS & CONTINGENCY PLAN			12,350	4,647	7,500	7,500
260-100-802.000	INVESTIGATORS	74,326	48,376	50,000	22,834	50,000	50,000
260-100-802.200	INTERPRETERS	57	259	2,000	69	1,300	1,300
260-100-805.010	STENO TRANSCRIPTS	4,712	8,352	11,000	9,017	12,650	12,650
260-100-807.000	EXPERT SERVICES	28,499	14,063	50,000	34,685	50,000	50,000
260-100-809.000	MEMBERSHIP & SUBSCRIPTIONS	1,105	1,517	2,325	852	1,800	1,800
260-100-851.000	TELEPHONE	1,190	837	700	660	1,172	1,172
260-100-940.000	SPACE RENT	18,000	18,000	18,000	16,500	18,000	18,000
260-100-957.000	TRAINING	7,060	7,873	18,662	2,725	10,000	10,000
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		279,035	439,413	67,581	(298,499)	9,494	8,324
ESTIMATED REVENUES - FUND 260		2,128,513	2,169,734	2,146,410	1,131,530	1,919,566	1,919,566
APPROPRIATIONS - FUND 260		1,849,478	1,730,321	2,078,829	1,430,029	1,910,072	1,911,242
NET OF REVENUES/APPROPRIATIONS - FUND 260		279,035	439,413	67,581	(298,499)	9,494	8,324
	BEGINNING FUND BALANCE	37,974	317,009	756,423	756,423	457,924	457,924
	ENDING FUND BALANCE	317,009	756,422	824,004	457,924	467,418	466,248

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
261-100-546.000	HOMELAND SECURITY GRANT	110,062	61,793	75,000	2,038		75,000
261-100-957.000	TRAINING	186		5,000			5,000
261-100-978.000	EQUIPMENT	98,304	69,951	70,000	659		70,000
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		11,572	(8,158)		1,379		
ESTIMATED REVENUES - FUND 261		110,062	61,793	75,000	2,038		75,000
APPROPRIATIONS - FUND 261		98,490	69,951	75,000	659		75,000
NET OF REVENUES/APPROPRIATIONS - FUND 261		11,572	(8,158)		1,379		
	BEGINNING FUND BALANCE		64,572	56,415	56,415	57,794	57,794
	FUND BALANCE ADJUSTMENTS	53,000					
	ENDING FUND BALANCE	64,572	56,414	56,415	57,794	57,794	57,794

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
263-100-477.000	APPLICATION FEE	37,728	49,658	42,000	36,314	42,000	42,000
263-100-478.000	PISTOL PERMIT REPLACEMENT	260	290	300	240	300	300
263-100-672.390	USE OF FUND BALANCE			1,630			5,961
263-100-704.000	SALARIES PERMANENT			13,500	11,228		13,658
263-100-704.030	DISABILITY			108	83		116
263-100-710.000	WORKERS COMPENSATION			270	209		240
263-100-711.000	HEALTH & DENTAL INSURANCE			2,809	1,315		
263-100-715.000	F.I.C.A.			1,033	778		1,045
263-100-717.000	LIFE INSURANCE			10	7		10
263-100-718.000	RETIREMENT			675	543		661
263-100-718.100	POB IN LIEU OF RETIREMENT			1,025	825		1,031
263-100-727.000	SUPPLIES, PRINTING & POSTAGE	3,776	7,604	10,000	5,027	10,000	10,000
263-100-861.000	MILEAGE	241	340	2,000	420	2,000	2,000
263-100-934.500	LIVESCAN FINGERPRINTING MACHINE	6,990				7,000	7,000
263-100-957.000	TRAINING	1,108	880	2,500	896	2,500	2,500
263-100-965.000	TECHNOLOGY	3,180	3,947	10,000	5,001	10,000	10,000
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		22,693	37,177		10,222	10,800	
ESTIMATED REVENUES - FUND 263		37,988	49,948	43,930	36,554	42,300	48,261
APPROPRIATIONS - FUND 263		15,295	12,771	43,930	26,332	31,500	48,261
NET OF REVENUES/APPROPRIATIONS - FUND 263		22,693	37,177		10,222	10,800	
	BEGINNING FUND BALANCE	179,656	202,349	239,526	239,526	249,748	249,748
	ENDING FUND BALANCE	202,349	239,526	239,526	249,748	260,548	249,748

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
264-100-601.000	SHERIFF BOOKING FEE		9,256	8,200	7,859		8,200
264-100-691.000	MISC REVENUE		3,046	1,700	1,700		1,700
264-100-727.010	SUPPLIES - MISC.			8	8		
264-100-932.000	EQUIPMENT REPAIR & MAINTANCE			1,384	1,384		1,384
264-100-957.000	TRAINING		20,093	8,200	6,892		6,892
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL			(7,791)	308	1,275		1,624
ESTIMATED REVENUES - FUND 264			12,302	9,900	9,559		9,900
APPROPRIATIONS - FUND 264			20,093	9,592	8,284		8,276
NET OF REVENUES/APPROPRIATIONS - FUND 264			(7,791)	308	1,275		1,624
	BEGINNING FUND BALANCE			4,135	4,135	5,410	5,410
	FUND BALANCE ADJUSTMENTS		11,926				
	ENDING FUND BALANCE		4,135	4,443	5,410	5,410	7,034

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 229 - PROSECUTOR							
266-229-650.000	DRUG FORF PROSCECUTOR 15%	2,243					
266-229-672.390	USE OF FUND BALANCE			3,000			
266-229-700.000	ENFORCEMENT PROSECUTOR		3,048	3,000			
266-229-705.000	SALARIES PT TEMP	991					
266-229-710.000	WORKERS COMPENSATION	11					
266-229-715.000	F.I.C.A.	76					
NET OF REVENUES/APPROPRIATIONS - 229 - PROSECUTOR		1,165	(3,048)				
Dept 255 - CRIME VICTIM							
266-255-800.000	VICTIMS SERVICES/236	6					
NET OF REVENUES/APPROPRIATIONS - 255 - CRIME VICTIM		(6)					
ESTIMATED REVENUES - FUND 266		2,243		3,000			
APPROPRIATIONS - FUND 266		1,084	3,048	3,000			
NET OF REVENUES/APPROPRIATIONS - FUND 266		1,159	(3,048)				
	BEGINNING FUND BALANCE	99,409	100,567	97,520	97,520	97,520	97,520
	ENDING FUND BALANCE	100,568	97,519	97,520	97,520	97,520	97,520

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
269-100-659.000	PENAL FINES	6,500	6,500	6,500	6,500	6,500	6,500
269-100-672.390	USE OF FUND BALANCE			928			
269-100-802.000	BOOKS & PUBLICATIONS	5,456	6,057	7,428	6,254	6,500	6,500
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		1,044	443		246		
ESTIMATED REVENUES - FUND 269		6,500	6,500	7,428	6,500	6,500	6,500
APPROPRIATIONS - FUND 269		5,456	6,057	7,428	6,254	6,500	6,500
NET OF REVENUES/APPROPRIATIONS - FUND 269		1,044	443		246		
	BEGINNING FUND BALANCE	42,463	43,507	43,950	43,950	44,196	44,196
	ENDING FUND BALANCE	43,507	43,950	43,950	44,196	44,196	44,196

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
279-100-402.000	CURRENT/DEL TAXES	184,227	195,826	259,402	233,778	242,894	242,894
279-100-402.891	CURRENT TAX WIND REVENUE	34,651	31,188				
279-100-573.000	PPT REIMBURSEMENT	1,536	2,164	3,232	3,232	2,500	2,500
279-100-665.000	INTEREST REVENUE	3,091	4,861	5,072	5,072	1,209	1,209
279-100-672.390	USE OF FUND BALANCE						24,518
279-100-802.000	ASSESSMENT FEE	60,162	61,966	63,825	63,825	65,740	65,740
279-100-802.100	LEGAL	75					
279-100-803.000	CLERICAL OFFICE SUPPORT STAFF	70,735	72,857	75,042	75,042	77,293	77,293
279-100-804.000	ADDITIONAL .5 FTE 4-H PROGRAM COR	35,367	36,429	45,854	45,854	38,647	38,647
279-100-804.200	ADDITIONAL .5 FTE PROGRAM INSTRUC	17,684		65,239	65,239	75,780	75,780
279-100-805.000	OFFICE OPERATIONS	4,000	4,000	8,000	8,000	8,000	8,000
279-100-965.000	REFUNDS & REBATES		151	151	74		151
279-100-999.101	INDIRECT COST	5,474	5,736	5,510	5,510	5,510	5,510
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		30,008	52,900	4,085	(21,462)	(24,367)	
ESTIMATED REVENUES - FUND 279		223,505	234,039	267,706	242,082	246,603	271,121
APPROPRIATIONS - FUND 279		193,497	181,139	263,621	263,544	270,970	271,121
NET OF REVENUES/APPROPRIATIONS - FUND 279		30,008	52,900	4,085	(21,462)	(24,367)	
	BEGINNING FUND BALANCE	113,412	143,420	196,320	196,320	174,858	174,858
	ENDING FUND BALANCE	143,420	196,320	200,405	174,858	150,491	174,858

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
280-100-400.000	LOCAL INTERVENOR COMPENSATION			75,000	75,000		75,000
280-100-665.000	INTEREST EARNED				697		
280-100-801.020	ATTORNEY FEES			75,000	3,473		75,000
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL					72,224		
ESTIMATED REVENUES - FUND 280				75,000	75,697		75,000
APPROPRIATIONS - FUND 280				75,000	3,473		75,000
NET OF REVENUES/APPROPRIATIONS - FUND 280					72,224		
	BEGINNING FUND BALANCE					72,224	72,224
	ENDING FUND BALANCE				72,224	72,224	72,224

BUDGET REPORT FOR TUSCOLA COUNTY
Fund: 284 OPIOID SETTLEMENT FUND

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
284-100-665.000	INTEREST EARNED	18,908	34,586	29,316	25,276		
284-100-685.000	OPIOID SETTLEMENT REVENUE	496,781	186,190	300,000	191,733		300,000
284-100-999.000	TRANSFER OUT		37,800				
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		515,689	182,976	329,316	217,009		300,000
ESTIMATED REVENUES - FUND 284		515,689	220,776	329,316	217,009		300,000
APPROPRIATIONS - FUND 284			37,800				
NET OF REVENUES/APPROPRIATIONS - FUND 284		515,689	182,976	329,316	217,009		300,000
	BEGINNING FUND BALANCE	372,229	887,918	1,070,894	1,070,894	1,287,903	1,287,903
	ENDING FUND BALANCE	887,918	1,070,894	1,400,210	1,287,903	1,287,903	1,587,903

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
285-100-545.000	MICHIGAN JUSTICE TRNG (PA 302)	3,820					
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		3,820					
ESTIMATED REVENUES - FUND 285		3,820					
APPROPRIATIONS - FUND 285							
NET OF REVENUES/APPROPRIATIONS - FUND 285		3,820					
	BEGINNING FUND BALANCE	13,052	16,872	16,872	16,872	16,872	16,872
	ENDING FUND BALANCE	16,872	16,872	16,872	16,872	16,872	16,872

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
288-100-611.000	DSS CLIENT PAYMENTS	378	17,280	9,016	1,985	9,000	9,000
288-100-672.390	USE OF FUND BALANCE			80,458			
288-100-687.000	REFUNDS	2,129	1,134	1,037	1,037	1,090	1,090
288-100-699.101	OPERATING TRANSFER IN-GENERAL	50,000	150,000	150,000	150,000	100,000	100,000
288-100-840.100	ADMINSTRATIVE CHARGE	953	622	1,000	201	950	950
288-100-841.000	IN HOME PROGRAM	29,160	23,557	69,511	7,903	25,000	25,000
288-100-842.000	SUPER. FOSTER CARE PAY.	52,368	13,325	65,000	107	25,000	25,000
288-100-843.000	PURCHASED INSTITUTIONAL CARE	100,372	86,139	90,000	78,746	50,000	50,000
288-100-845.000	INDEPENDENT LIVING SUPERVISED	5,990	4,615	15,000	6,154	9,140	9,140
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		(136,336)	40,156		59,911		
ESTIMATED REVENUES - FUND 288		52,507	168,414	240,511	153,022	110,090	110,090
APPROPRIATIONS - FUND 288		188,843	128,258	240,511	93,111	110,090	110,090
NET OF REVENUES/APPROPRIATIONS - FUND 288		(136,336)	40,156		59,911		
	BEGINNING FUND BALANCE	214,097	77,760	117,918	117,918	177,829	177,829
	ENDING FUND BALANCE	77,761	117,916	117,918	177,829	177,829	177,829

BUDGET REPORT FOR TUSCOLA COUNTY
Fund: 291 MEDICAL CARE FACILITY

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
291-100-400.000	REVENUE CONTROL	26,840,847	28,450,784	27,166,283	22,923,615	27,166,283	27,166,283
291-100-665.000	INTEREST EARNINGS INVESTMENT	11,985	50,998	147,901	168,093	8,048	8,048
291-100-672.390	USE OF FUND BALANCE			694,609			
291-100-699.298	OPERATING TRANSFERS IN-VT. MCF	236,121	622,653	428,000	378,884	428,000	428,000
291-100-700.000	EXPENDITURE CONTROL	23,646,387	26,413,117	28,008,793	23,744,439	27,602,331	27,602,331
291-100-700.980	CAPITAL EXPENDITURES			428,000			
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		3,442,566	2,711,318		(273,847)		
ESTIMATED REVENUES - FUND 291		27,088,953	29,124,435	28,436,793	23,470,592	27,602,331	27,602,331
APPROPRIATIONS - FUND 291		23,646,387	26,413,117	28,436,793	23,744,439	27,602,331	27,602,331
NET OF REVENUES/APPROPRIATIONS - FUND 291		3,442,566	2,711,318		(273,847)		
	BEGINNING FUND BALANCE	5,237,146	8,679,712	11,391,031	11,391,031	11,117,184	11,117,184
	ENDING FUND BALANCE	8,679,712	11,391,030	11,391,031	11,117,184	11,117,184	11,117,184

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 662 - PROBATE							
292-662-542.000	JUVENILE OFFICER SALARY (CJO)	27,317	20,488	27,800	13,659	27,800	27,800
292-662-562.000	CHARGEBACK FOR STATE WARDS - STAT	466,869	428,627	500,000	282,457	500,000	500,000
292-662-563.000	BASIC GRANT - STATE	14,367	13,887	56,520	33,245	56,520	56,520
292-662-611.001	COURT SOCIAL SECURITY	347					
292-662-611.004	COUNTY WARD	2,576					
292-662-660.000	MMRMA MEMBERSHIP CREDIT		259				
292-662-672.390	USE OF FUND BALANCE						32,836
292-662-676.000	NON CCF FUNDED JUVENILE	345					
292-662-678.000	REIMB RURAL DETENTION SUPP SVCS			1,000		1,000	1,000
292-662-691.000	MISCELLANEOUS REVENUE	25					
292-662-699.101	TRANSFER IN - GENERAL FUND	350,000	250,000	250,000	250,000	250,000	250,000
292-662-704.000	SALARIES PERMANENT	252,411	244,053	203,652	187,408		239,099
292-662-704.030	DISABILITY	2,064	1,952	1,951	1,499		2,023
292-662-704.040	UNUSED SICK PAYOUT	1,582	1,598				
292-662-705.000	SALARIES TEMP	20,656	5,025	25,000			25,000
292-662-706.000	SALARIES OVERTIME	7,860	7,830	6,090	6,360		6,090
292-662-710.000	WORKERS COMPENSATION	1,642	5,138	4,974	3,777		4,488
292-662-711.000	HEALTH & DENTAL INSURANCE	122,680	79,882	78,838	44,846		88,552
292-662-715.000	F.I.C.A.	21,213	18,975	19,858	14,217		20,204
292-662-717.000	LIFE INSURANCE	115	108	101	81		101
292-662-718.000	RETIREMENT	26,049	37,473	43,021	35,780		50,354
292-662-718.100	POB IN LIEU OF RETIREMENT	11,915	10,692	11,285	8,844		14,084
292-662-727.000	SUPPLIES, PRINTING & POSTAGE	906	940	5,000	456	3,000	3,000
292-662-801.000	PROF & CONT SERVICES (BASIC GRANT	10,174	7,543	56,520	2,332	56,520	56,520
292-662-809.000	MEMBERSHIPS AND SUBSCRIPTIONS	1,235	245	1,400	714	1,400	1,400
292-662-841.000	COUNTY FOSTER CARE-PRIVATE AGENCI			1,500			
292-662-843.000	PRIVATE INSTITUTION	131,051	89,474	150,000	37,125	150,000	150,000
292-662-844.000	OTHER COUNTY-DETENTION	16,660	34,170	70,000	2,030	70,000	70,000
292-662-846.000	IN HOME CARE - INTENSIVE PROBATIO	35,914	39,548	60,000	40,492	60,000	60,000
292-662-848.000	NON REIMB FOSTER CARE			3,000		3,000	3,000
292-662-849.000	NON-REIMBURSEABLE BY CHILD CARE		22,500	9,000		9,000	9,000
292-662-851.010	CELLULAR PHONE	2,230	2,234	3,000	1,676	3,000	3,000
292-662-861.000	TRAVEL	12,219	8,588	15,000	7,352	15,000	15,000
292-662-910.000	INSURANCE & BONDS	308	744	758	676	800	800
292-662-955.000	MISCELLANEOUS (MEALS, MILEAGE, ET	202	135	1,500	289	1,500	1,500
292-662-957.000	EMPLOYEE TRAINING	2,710	3,450	9,000	3,935	9,000	9,000
NET OF REVENUES/APPROPRIATIONS - 662 - PROBATE		180,050	90,964	54,872	179,472	453,100	35,941
Dept 668 - CHILD CARE BASIC GRANT							
292-668-704.000	SALARIES PERMANENT		7,623	29,903	24,158		29,876
292-668-704.030	DISABILITY		57	151	188		254
292-668-710.000	WORKERS COMPENSATION		161	616	467		523
292-668-711.000	HEALTH & DENTAL INSURANCE		1,524	6,658	5,978		
292-668-715.000	F.I.C.A.		643	2,152	1,736		2,286
292-668-717.000	LIFE INSURANCE		3	13	11		14
292-668-718.000	RETIREMENT		404	1,540	1,253		1,494
292-668-718.100	POB IN LIEU OF RETIREMENT		338	1,410	1,210		1,494
NET OF REVENUES/APPROPRIATIONS - 668 - CHILD CARE BA			(10,753)	(42,443)	(35,001)		(35,941)
ESTIMATED REVENUES - FUND 292		861,846	713,261	835,320	579,361	835,320	868,156
APPROPRIATIONS - FUND 292		681,796	633,050	822,891	434,890	382,220	868,156
NET OF REVENUES/APPROPRIATIONS - FUND 292		180,050	80,211	12,429	144,471	453,100	
	BEGINNING FUND BALANCE	42,739	222,787	302,997	302,997	447,468	447,468
	ENDING FUND BALANCE	222,789	302,998	315,426	447,468	900,568	447,468

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
293-100-672.390	USE OF FUND BALANCE			9,000		9,000	9,000
293-100-801.000	PROF. & CONTRACTED SERVICES	3,500	1,709	9,000	4,389	9,000	9,000
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		(3,500)	(1,709)		(4,389)		
ESTIMATED REVENUES - FUND 293				9,000		9,000	9,000
APPROPRIATIONS - FUND 293		3,500	1,709	9,000	4,389	9,000	9,000
NET OF REVENUES/APPROPRIATIONS - FUND 293		(3,500)	(1,709)		(4,389)		
	BEGINNING FUND BALANCE	35,821	32,322	30,612	30,612	26,223	26,223
	ENDING FUND BALANCE	32,321	30,613	30,612	26,223	26,223	26,223

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
295-100-402.000	CURRENT/DELINQUENT TAXES	313,279	333,005	441,072	397,511	412,940	412,940
295-100-402.891	CURRENT TAX WIND REVENUE	58,906	53,018				
295-100-573.000	PPT REIMBURSEMENT	2,611	3,679	5,800	5,494	5,500	5,500
295-100-665.000	INTEREST REVENUE	3,655	4,716	7,934	7,934	2,130	2,130
295-100-674.000	PRIVATE CONTRIBUTIONS AND DONATIO	19,546	2,750	10,000	1,895	3,000	3,000
295-100-700.000	WAGE/FRINGE HD	299,926	239,759	273,409	93,890	235,365	235,365
295-100-727.000	SUPPLIES, PRINTING & POSTAGE	464	410	1,671	109	1,494	1,494
295-100-801.000	COMPUTER/CONTRACTUAL	1,960	1,414	1,553	666	1,551	1,551
295-100-802.000	LEGAL	127					
295-100-809.000	MEMBERSHIP AND SUBSCRIPTIONS	320	200	320		320	320
295-100-833.000	VETERANS BURIAL	5,100	1,200	9,000	2,400	9,000	9,000
295-100-851.000	PHONE	992	754	400	298	846	846
295-100-861.000	MILEAGE	600	308	568	237	518	518
295-100-865.910	LIABILITY INSURANCE	793	998	1,673	886	1,473	1,473
295-100-901.000	ADVERTISING		180	300		2,496	2,496
295-100-934.000	EQUIPMENT MAINTENANCE	1,391	626	515	239	510	510
295-100-940.000	SPACE RENT	13,747	13,646	13,344	6,672	13,344	13,344
295-100-955.000	MISC EXPENSE		2,920				
295-100-957.000	TRAINING	484	1,057	3,474	1,049	1,542	1,542
295-100-964.000	REFUNDS & REBATES		256	127	127		
295-100-999.101	INDIRECT COST GF (NON SPACE)	3,601	2,817	3,131	3,131	3,131	3,131
295-100-999.221	INDIRECT COST HEALTH DEPT	73,860	67,977	72,291	34,264	79,681	79,681
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		(5,368)	62,646	83,030	268,866	72,299	72,299
ESTIMATED REVENUES - FUND 295		397,997	397,168	464,806	412,834	423,570	423,570
APPROPRIATIONS - FUND 295		403,365	334,522	381,776	143,968	351,271	351,271
NET OF REVENUES/APPROPRIATIONS - FUND 295		(5,368)	62,646	83,030	268,866	72,299	72,299
	BEGINNING FUND BALANCE	46,911	41,542	104,189	104,189	373,055	373,055
	ENDING FUND BALANCE	41,543	104,188	187,219	373,055	445,354	445,354

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
296-100-402.000	CURRENT/DELINQUENT TAXES	886,151	941,919	1,247,504	1,124,331	1,168,007	1,168,007
296-100-402.891	CURRENT TAX WIND REVENUE	166,567	149,919				
296-100-573.000	PPT REIMBURSEMENT	7,383	10,403	15,535	15,535	15,535	15,535
296-100-665.000	INTEREST REVENUE	68,614	25,958	24,187	21,467	20,336	20,336
296-100-672.390	USE OF FUND BALANCE			181,865			157,800
296-100-693.000	UNREALIZED GAIN/LOSS	7,806	7,332	2,716	2,716		
296-100-964.000	REFUNDS & REBATES		725	358	358		358
296-100-999.000	TRANSFER OUT - VILLAGES	144,864	155,978	163,088	163,088		163,088
296-100-999.201	OPERATING TRANSFERS OUT-CO. RD	2,041,262	1,308,057	1,308,361	1,308,361	1,198,232	1,198,232
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		(1,049,605)	(329,229)		(307,758)	5,646	
ESTIMATED REVENUES - FUND 296		1,136,521	1,135,531	1,471,807	1,164,049	1,203,878	1,361,678
APPROPRIATIONS - FUND 296		2,186,126	1,464,760	1,471,807	1,471,807	1,198,232	1,361,678
NET OF REVENUES/APPROPRIATIONS - FUND 296		(1,049,605)	(329,229)		(307,758)	5,646	
	BEGINNING FUND BALANCE	1,758,497	708,892	379,663	379,663	71,905	71,905
	ENDING FUND BALANCE	708,892	379,663	379,663	71,905	77,551	71,905

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 672 - HUMAN DEV COMM							
297-672-402.000	CURRENT/DELINQUENT TAXES	589,816	626,938	830,365	748,369	777,455	777,455
297-672-402.891	CURRENT TAX WIND REVENUE	110,882	99,800				
297-672-573.000	PPT REIMBURSEMENT	4,915	6,926	10,341	10,341	10,341	10,341
297-672-665.000	INTEREST REVENUE	5,093	3,531	4,448	4,448	2,574	2,574
297-672-699.000	OPERATING TRANSFERS IN	163,609	1,076				
297-672-700.010	HUMAN DEVELOPMENT COMMISSION	496,753	675,466	675,466	675,466	506,600	506,600
297-672-700.020	EXTRA HOME DELIVERED MEALS	328,205	160,000				
297-672-707.000	SALARIES - PER DIEM	450					
297-672-715.000	F.I.C.A.	34					
297-672-964.000	REFUNDS & REBATES		483	483	238	483	483
NET OF REVENUES/APPROPRIATIONS - 672 - HUMAN DEV COM		48,873	(97,678)	169,205	87,454	283,287	283,287
Dept 673 - HEALTH DEPT							
297-673-700.040	FLU SHOTS			300	105	300	300
297-673-700.080	GERIATRIC PROGRAM	27,112	31,299	28,293	19,950	37,041	37,041
NET OF REVENUES/APPROPRIATIONS - 673 - HEALTH DEPT		(27,112)	(31,299)	(28,593)	(20,055)	(37,341)	(37,341)
Dept 674 - SENIOR CITIZENS OTHER							
297-674-700.030	REGION VII AGENCY DUES	3,540	3,535	3,535	3,535		3,535
297-674-707.000	SALARIES - PER DIEM	3,200	2,850	2,750	2,200		2,750
297-674-715.000	F.I.C.A.	245	218	210	168		210
297-674-802.000	LEGAL	238					
297-674-861.000	TRAVEL	1,240	1,252	927	927		760
297-674-956.000	SENIOR DINNER/DANCE-SR.ADVISORY C	2,500	2,500	2,500	2,500		2,500
297-674-999.101	INDIRECT COSTS	5,478	4,622	5,511	5,511	5,511	5,511
NET OF REVENUES/APPROPRIATIONS - 674 - SENIOR CITIZE		(16,441)	(14,977)	(15,433)	(14,841)	(5,511)	(15,266)
ESTIMATED REVENUES - FUND 297		874,315	738,271	845,154	763,158	790,370	790,370
APPROPRIATIONS - FUND 297		868,995	882,225	719,975	710,600	549,935	559,690
NET OF REVENUES/APPROPRIATIONS - FUND 297		5,320	(143,954)	125,179	52,558	240,435	230,680
	BEGINNING FUND BALANCE	138,636	143,954			52,558	52,558
	ENDING FUND BALANCE	143,956		125,179	52,558	292,993	283,238

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
298-100-402.000	CURRENT/DELINQUENT TAXES	460,795	489,799	668,953	584,668	607,364	607,364
298-100-402.891	CURRENT TAX WIND REVENUE	86,627	77,969				
298-100-665.000	INTEREST REVENUE	49,190	50,564	47,966	33,651	11,382	11,382
298-100-672.390	USE OF FUND BALANCE						98,173
298-100-835.000	HEALTH SERVICES	166,848	179,539	175,000	144,126		175,000
298-100-964.000	REFUNDS & REBATES		377	186	186		186
298-100-999.101	INDIRECT COSTS - MCF	4,642	1,287	1,649	1,649	1,649	1,649
298-100-999.291	OPERATING TRANSFERS OUT-MCF	236,121	622,653	540,084	378,884		540,084
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		189,001	(185,524)		93,474	617,097	
ESTIMATED REVENUES - FUND 298		596,612	618,332	716,919	618,319	618,746	716,919
APPROPRIATIONS - FUND 298		407,611	803,856	716,919	524,845	1,649	716,919
NET OF REVENUES/APPROPRIATIONS - FUND 298		189,001	(185,524)		93,474	617,097	
	BEGINNING FUND BALANCE	1,097,228	1,286,229	1,100,705	1,100,705	1,194,179	1,194,179
	ENDING FUND BALANCE	1,286,229	1,100,705	1,100,705	1,194,179	1,811,276	1,194,179

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 672 - HUMAN DEV COMM							
299-672-402.000	CURRENT/DELINQUENT TAXES			519,558	468,285	485,940	485,940
299-672-573.000	PPT REIMBURSEMENT			440	440	440	440
299-672-665.000	INTEREST REVENUE			1,316	1,316	1,316	1,316
299-672-700.020	EXTRA HOME DELIVERED MEALS			469,885	469,885	487,696	487,696
NET OF REVENUES/APPROPRIATIONS - 672 - HUMAN DEV COM				51,429	156		
ESTIMATED REVENUES - FUND 299				521,314	470,041	487,696	487,696
APPROPRIATIONS - FUND 299				469,885	469,885	487,696	487,696
NET OF REVENUES/APPROPRIATIONS - FUND 299				51,429	156		
	BEGINNING FUND BALANCE					156	156
	ENDING FUND BALANCE			51,429	156	156	156

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
352-100-665.000	INTEREST EARNED	1,297	1,348	2,167	2,167	542	542
352-100-671.000	REVENUE FROM DEPTS FOR BONDS	491,132	492,962	513,280	426,816	522,690	522,690
352-100-991.000	DEBT SERVICE - PRINCIPAL	400,000	405,000	430,000	430,000	445,000	445,000
352-100-995.000	INTEREST EXPENDITURES	90,155	87,235	82,780	82,780	77,190	77,190
352-100-998.000	PAYING AGENT FEES	500	500	500	252	500	500
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		1,774	1,575	2,167	(84,049)	542	542
ESTIMATED REVENUES - FUND 352		492,429	494,310	515,447	428,983	523,232	523,232
APPROPRIATIONS - FUND 352		490,655	492,735	513,280	513,032	522,690	522,690
NET OF REVENUES/APPROPRIATIONS - FUND 352		1,774	1,575	2,167	(84,049)	542	542
	BEGINNING FUND BALANCE	4,229	6,004	7,579	7,579	(76,470)	(76,470)
	ENDING FUND BALANCE	6,003	7,579	9,746	(76,470)	(75,928)	(75,928)

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
353-100-665.000	INTEREST EARNED	952	1,890	1,499	1,499	503	503
353-100-671.000	REVENUE FROM HEALTH DEPT FOR BOND	185,356	196,245	198,175	165,229	198,825	198,825
353-100-991.000	DEBT SERVICE - PRINCIPAL	125,000	140,000	145,000	145,000	150,000	150,000
353-100-995.000	INTEREST EXPENDITURES	60,625	56,875	52,675	52,675	48,325	48,325
353-100-998.000	PAYING AGENT FEES	500	500	500	336	500	500
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		183	760	1,499	(31,283)	503	503
ESTIMATED REVENUES - FUND 353		186,308	198,135	199,674	166,728	199,328	199,328
APPROPRIATIONS - FUND 353		186,125	197,375	198,175	198,011	198,825	198,825
NET OF REVENUES/APPROPRIATIONS - FUND 353		183	760	1,499	(31,283)	503	503
	BEGINNING FUND BALANCE	233	416	1,177	1,177	(30,106)	(30,106)
	ENDING FUND BALANCE	416	1,176	2,676	(30,106)	(29,603)	(29,603)

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
374-100-665.000	INTEREST EARNED	64	176	145	85	13	13
374-100-699.101	TRANSFER IN GENERAL FUND	77,502	75,178	77,645	77,645	74,885	74,885
374-100-991.000	DEBT SERVICE - PRINCIPAL	55,000	55,000	60,000	60,000	60,000	60,000
374-100-995.000	INTEREST EXPENDITURES	22,501	20,178	17,645	17,645	14,885	14,885
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		65	176	145	85	13	13
ESTIMATED REVENUES - FUND 374		77,566	75,354	77,790	77,730	74,898	74,898
APPROPRIATIONS - FUND 374		77,501	75,178	77,645	77,645	74,885	74,885
NET OF REVENUES/APPROPRIATIONS - FUND 374		65	176	145	85	13	13
	BEGINNING FUND BALANCE	1	65	241	241	326	326
	ENDING FUND BALANCE	66	241	386	326	339	339

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
375-100-583.000	CONTRIBUTIONS FROM LOCAL UNITS	425,219	428,719	427,097	427,097	430,353	430,353
375-100-991.000	DEBT SERVICE - PRINCIPAL	395,000	405,000	410,000	410,000	420,000	420,000
375-100-995.000	INTEREST EXPENDITURES	30,219	23,719	17,097	17,097	10,353	10,353
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL							
ESTIMATED REVENUES - FUND 375		425,219	428,719	427,097	427,097	430,353	430,353
APPROPRIATIONS - FUND 375		425,219	428,719	427,097	427,097	430,353	430,353
NET OF REVENUES/APPROPRIATIONS - FUND 375							
	BEGINNING FUND BALANCE						
	ENDING FUND BALANCE						

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
379-100-583.000	CONTRIBUTIONS FROM LOCAL UNITS	78,950	78,850	78,650	78,650	78,350	78,350
379-100-991.000	DEBT SERVICE - PRINCIPAL	42,000	44,000	46,000	46,000	48,000	48,000
379-100-995.000	INTEREST EXPENSE	36,950	34,850	32,650	32,650	30,350	30,350
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL							
ESTIMATED REVENUES - FUND 379		78,950	78,850	78,650	78,650	78,350	78,350
APPROPRIATIONS - FUND 379		78,950	78,850	78,650	78,650	78,350	78,350
NET OF REVENUES/APPROPRIATIONS - FUND 379							
	BEGINNING FUND BALANCE						
	ENDING FUND BALANCE						

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
385-100-583.000	CONTRIBUTIONS FROM LOCAL UNITS	102,749	102,934	103,037	103,036	103,056	103,056
385-100-991.000	DEBT SERVICE - PRINCIPAL	44,000	46,000	48,000	48,000	50,000	50,000
385-100-995.000	INTEREST EXPENSE	58,749	56,934	55,037	55,036	53,056	53,056
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL							
ESTIMATED REVENUES - FUND 385		102,749	102,934	103,037	103,036	103,056	103,056
APPROPRIATIONS - FUND 385		102,749	102,934	103,037	103,036	103,056	103,056
NET OF REVENUES/APPROPRIATIONS - FUND 385							
	BEGINNING FUND BALANCE						
	ENDING FUND BALANCE						

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
387-100-583.000	CONTRIBUTIONS FROM LOCAL UNITS	149,969	147,631	145,294	145,294	142,956	142,956
387-100-991.000	DEBT SERVICE - PRINCIPAL	85,000	85,000	85,000	85,000	85,000	85,000
387-100-995.000	INTEREST EXPENSE	64,969	62,631	60,294	60,294	57,956	57,956
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL							
ESTIMATED REVENUES - FUND 387		149,969	147,631	145,294	145,294	142,956	142,956
APPROPRIATIONS - FUND 387		149,969	147,631	145,294	145,294	142,956	142,956
NET OF REVENUES/APPROPRIATIONS - FUND 387							
	BEGINNING FUND BALANCE						
	ENDING FUND BALANCE						

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
470-100-665.000	INTEREST EARNED	5,282	7,206	9,825	9,825	3,425	3,425
470-100-667.000	RENT	51,547	52,822	51,000	44,018		52,000
470-100-672.390	USE OF FUND BALANCE			17,776			
470-100-931.000	BUILDING REPAIR & MAINT.	183	5,257	3,085	3,085		3,085
470-100-932.000	EQUIPMENT REPAIR & MAINTANCE	17,347	19,536	15,000	3,733		15,000
470-100-936.000	GROUNDS CARE & MAINT	378	63	515	515		500
470-100-992.000	PARKING LOT RESURFACING		22,770				
470-100-993.000	REMODEL		5,500	60,000			36,840
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		38,921	6,902	1	46,510	3,425	
ESTIMATED REVENUES - FUND 470		56,829	60,028	78,601	53,843	3,425	55,425
APPROPRIATIONS - FUND 470		17,908	53,126	78,600	7,333		55,425
NET OF REVENUES/APPROPRIATIONS - FUND 470		38,921	6,902	1	46,510	3,425	
	BEGINNING FUND BALANCE	247,772	286,693	293,595	293,595	340,105	340,105
	ENDING FUND BALANCE	286,693	293,595	293,596	340,105	343,530	340,105

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 000 - CONTROL							
483-000-665.000	INTEREST EARNINGS	125,948	59,247	57,644	57,644	35,296	35,296
NET OF REVENUES/APPROPRIATIONS - 000 - CONTROL		125,948	59,247	57,644	57,644	35,296	35,296
Dept 359 - MISCELLANEOUS							
483-359-000.000	2025 EQUIPMENT CAPITOL REQUEST			9,500	4,000		
483-359-672.390	USE OF FUND BALANCE			100,097			268,404
483-359-674.010	INSURANCE CLAIMS		14,031				
483-359-693.000	UNREALIZED GAIN/LOSS	10,506	4,116	1,849	(1,993)		
483-359-699.101	OPERATING TRANSFERS IN-GENERAL	363,983	113,000			50,000	
483-359-955.000	MISC EXPENSE			150,089	10,832		
483-359-981.000	POLE BLDG PARKING LOT RESURFACING		36,968				
483-359-983.023	FIRE SUPRESSION STORAGE BUILDING		14,176				
NET OF REVENUES/APPROPRIATIONS - 359 - MISCELLANEOUS		374,489	80,003	(57,643)	(16,825)	50,000	268,404
Dept 901 - PEOPLE'S (PSB) BUILDING							
483-901-805.000	PEOPLE'S (PSB) BLDG ARCH/ENGINEER	9,504	17,496				
483-901-975.002	PEOPLE'S (PSB) BLDG REMODEL	1,886,952	211,357				
483-901-975.004	PEOPLE'S (PSB) BLDG FURNITURE	42,461	9,775				
NET OF REVENUES/APPROPRIATIONS - 901 - PEOPLE'S (PSB		(1,938,917)	(238,628)				
Dept 928 - BUILDING IMPROVEMENT							
483-928-980.007	MISCELLANOUS					2,200	2,200
483-928-981.002	ANIMAL SHELTER FURNACE AND A/C RE					30,000	
483-928-981.006	MISCELLANOUS					3,000	3,000
483-928-982.006	MISCELLANOUS					45,000	30,000
483-928-982.009	PROSECUTOR FURNITURE					110,000	110,000
483-928-986.006	FOC BUILDING MISC					115,000	115,000
NET OF REVENUES/APPROPRIATIONS - 928 - BUILDING IMPR						(305,200)	(260,200)
Dept 931 - COURTHOUSE							
483-931-000.000	2024 EQUIPMENT CAPITOL REQUEST		15,798				
483-931-013.002	COURTHOUSE PANIC BUTTON ALARM SYS					20,000	20,000
483-931-019.001	COURTHOUSE SIDEWALKS		26,161			12,000	12,000
NET OF REVENUES/APPROPRIATIONS - 931 - COURTHOUSE			(41,959)			(32,000)	(32,000)
Dept 933 - PURDY BUILDING							
483-933-013.001	WINDOWS PURDY BUILDING	14,600					
483-933-980.015	PURDY BLDG WINDOW LENTILS	149,000					
NET OF REVENUES/APPROPRIATIONS - 933 - PURDY BUILDIN		(163,600)					
Dept 936 - HEALTH DEPT/DHHS/DISPATCH BUILDINGS							
483-936-016.001	ROOF REPLACEMENT	95,500					
483-936-017.004	HEALTH DEPT SEAL COAT PARKING LOT	9,100					
483-936-018.002	DHHS SEAL COAT PARKING LOT	7,900					
NET OF REVENUES/APPROPRIATIONS - 936 - HEALTH DEPT/D		(112,500)					
Dept 937 - ANIMAL SHELTER							
483-937-019.005	DOOR REPLACEMENT						11,500
NET OF REVENUES/APPROPRIATIONS - 937 - ANIMAL SHELTE							(11,500)
Dept 938 - ADULT PROBATION BUILDING							
483-938-971.023	SIDING	56,455					
483-938-971.025	HVAC		26,396				
NET OF REVENUES/APPROPRIATIONS - 938 - ADULT PROBATI		(56,455)	(26,396)				
ESTIMATED REVENUES - FUND 483		500,437	190,394	159,590	55,651	85,296	303,700

BUDGET REPORT FOR TUSCOLA COUNTY
Fund: 483 CAPITAL IMPROVEMENTS FUND

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
APPROPRIATIONS - FUND 483		2,271,472	358,127	159,589	14,832	337,200	303,700
NET OF REVENUES/APPROPRIATIONS - FUND 483		(1,771,035)	(167,733)	1	40,819	(251,904)	
	BEGINNING FUND BALANCE	3,719,171	1,948,136	1,780,404	1,780,404	1,821,223	1,821,223
	ENDING FUND BALANCE	1,948,136	1,780,403	1,780,405	1,821,223	1,569,319	1,821,223

BUDGET REPORT FOR TUSCOLA COUNTY
Fund: 488 JAIL CAPITAL IMPROVEMENTS FUND

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
488-100-665.000	INTEREST EARNINGS	33,282	32,088	29,905	29,905		
488-100-672.390	USE OF FUND BALANCE			220,095			
488-100-693.000	UNREALIZED GAIN/LOSS	7,459	1,267		(531)		
488-100-999.000	TRANSFER OUT			250,000			
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		40,741	33,355		29,374		
ESTIMATED REVENUES - FUND 488		40,741	33,355	250,000	29,374		
APPROPRIATIONS - FUND 488				250,000			
NET OF REVENUES/APPROPRIATIONS - FUND 488		40,741	33,355		29,374		
	BEGINNING FUND BALANCE	929,453	970,194	1,003,549	1,003,549	1,032,923	1,032,923
	ENDING FUND BALANCE	970,194	1,003,549	1,003,549	1,032,923	1,032,923	1,032,923

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
532-100-620.004	PUBLICATION FEE REIMBURSEMENT	1,808	9,263	30,000	11,613	13,000	13,000
532-100-621.005	PRE FORFEITURE MAILING FEE $15	29,935	31,563	25,000	24,985	32,000	32,000
532-100-622.000	FILING FEE	41,054	14,248	20,000	4,118	500	500
532-100-624.000	NOTICE FEE	626	2,042	35,000	7,833	6,000	6,000
532-100-639.005	TITLE SEARCH FEE $175	119,680	131,068	120,000	110,235	130,000	130,000
532-100-645.005	PERSONAL VISIT FEE	10,668	11,271	30,000	12,693	11,000	11,000
532-100-646.021	DELINQUENT TAX PRPTY SALES PROCEE	919,376					
532-100-646.022	DELINQUENT TAX PRPTY SALES PROCEE		492,491				
532-100-646.023	DELINQUENT TAX PRPTY SALES PROCEE			412,849	412,849		
532-100-646.024	DELINQUENT TAX PRPTY SALES PROCEE					400,000	400,000
532-100-665.000	INTEREST EARNED	100,714	103,854	94,647	79,495	100,000	100,000
532-100-672.390	USE OF FUND BALANCE			422,086			
532-100-693.000	UNREALIZED GAIN/LOSS	16,789	3,871		(1,877)		
532-100-704.000	SALARIES PERMANENT	144,201	151,536	158,980	134,850		164,301
532-100-704.020	HEALTH INSURANCE INCENTIVE	3,372	3,701	4,000	1,329		
532-100-704.030	DISABILITY	1,207	1,176	1,283	1,069		1,388
532-100-710.000	WORKERS COMPENSATION	828	3,055	3,180	2,630		2,876
532-100-711.000	HEALTH & DENTAL INSURANCE	40,611	25,086	24,039	21,030		
532-100-715.000	F.I.C.A.	10,564	11,415	12,162	10,082		12,569
532-100-717.000	LIFE INSURANCE	93	89	98	81		98
532-100-718.000	RETIREMENT	6,953	7,124	7,587	6,581		7,838
532-100-718.100	POB IN LIEU OF RETIREMENT	10,041	9,387	10,489	8,864		10,753
532-100-727.000	SUPPLIES, PRINTING & POSTAGE	7,602	3,597	20,000	380	10,000	10,000
532-100-801.000	CONTRACTED SERVICES	44,083	86,688	120,000	85,935	120,000	120,000
532-100-801.010	TITLE CHECK FEES	94,608	104,397	100,000	75,112		
532-100-801.020	ATTORNEY FEES	12,333	42,710	45,000	23,738	65,000	65,000
532-100-801.030	MAINTENANCE FEES	1,206	3,300	20,000	6,565		
532-100-801.042	FORECLOSURE ADMIN SYSTEMS	2,406	8,000	10,000	8,000	8,000	8,000
532-100-964.000	REFUNDS & REBATES	39,707	112,259	87,764	87,764	100,000	100,000
532-100-964.004	PAYBACK AUCTION PROCEEDS TAX YR 2	59,290	96,673	367,000	165,955		
532-100-964.018	PAYBACK AUCTION PROCEEDS TAX YR 2		88,635	18,000	10,560		
532-100-964.019	PAYBACK AUCTION PROCEEDS TAX YR 2		60,881	25,000	13,467		
532-100-964.020	PAYBACK AUCTION PROCEEDS TAX YR 2	316,067	40,865	45,000			
532-100-964.021	PAYBACK AUCTION PROCEEDS TAX YR 2	87,257	104,403				
532-100-964.022	PAYBACK AUCTION PROCEEDS TAX YR 2			110,000	102,203		
532-100-964.023	PAYBACK AUCTION PROCEEDS TAX YR 2					100,000	100,000
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		358,221	(165,306)		(104,251)	289,500	89,677
ESTIMATED REVENUES - FUND 532		1,240,650	799,671	1,189,582	661,944	692,500	692,500
APPROPRIATIONS - FUND 532		882,429	964,977	1,189,582	766,195	403,000	602,823
NET OF REVENUES/APPROPRIATIONS - FUND 532		358,221	(165,306)		(104,251)	289,500	89,677
	BEGINNING FUND BALANCE	2,484,890	2,843,113	2,677,809	2,677,809	2,573,558	2,573,558
	ENDING FUND BALANCE	2,843,111	2,677,807	2,677,809	2,573,558	2,863,058	2,663,235

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
595-100-635.301	INMATE TV REVENUES		2,445	5,000	2,345		5,000
595-100-647.301	CANTEEN SNACK BAG	28,656	37,737	40,000	37,460		40,000
595-100-648.301	CANTEEN COMMISSARY		15,737	16,370	18,094		16,317
595-100-741.010	SNACKS/MEALS INMATES	28,656	29,324	35,000	28,367		35,000
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL			26,595	26,370	29,532		26,317
ESTIMATED REVENUES - FUND 595		28,656	55,919	61,370	57,899		61,317
APPROPRIATIONS - FUND 595		28,656	29,324	35,000	28,367		35,000
NET OF REVENUES/APPROPRIATIONS - FUND 595			26,595	26,370	29,532		26,317
	BEGINNING FUND BALANCE			26,595	26,595	56,127	56,127
	ENDING FUND BALANCE		26,595	52,965	56,127	56,127	82,444

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
626-100-445.000	PENALITIES & INTEREST ON TAXES	492,985	611,294	562,794	586,717	950,000	950,000
626-100-448.000	COLLECTION FEES	322,799	259,493	231,144	231,849	200,000	200,000
626-100-665.000	INTEREST EARNED	115,563	128,351	103,276	76,382	46,083	46,083
626-100-676.200	REIMB-LOCAL UNIT TAXES		1,695	5,041	5,041	5,000	5,000
626-100-693.000	UNREALIZED GAIN/LOSS	3,752	2,780		(1,811)		
626-100-955.000	MISCELLANEOUS EXPENSE		69	500	36	500	500
626-100-999.253	OPERATING TRANSFER OUT-ADM. FD	715,000	682,000	682,000		682,000	682,000
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		220,099	321,544	219,755	898,142	518,583	518,583
ESTIMATED REVENUES - FUND 626		935,099	1,003,613	902,255	898,178	1,201,083	1,201,083
APPROPRIATIONS - FUND 626		715,000	682,069	682,500	36	682,500	682,500
NET OF REVENUES/APPROPRIATIONS - FUND 626		220,099	321,544	219,755	898,142	518,583	518,583
	BEGINNING FUND BALANCE	6,109,639	6,329,739	6,651,283	6,651,283	7,549,425	7,549,425
	ENDING FUND BALANCE	6,329,738	6,651,283	6,871,038	7,549,425	8,068,008	8,068,008

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 292 - CHILD CARE							
676-292-676.000	MILEAGE REIMBURSEMENT	6,183	5,816	4,856	5,256		5,816
676-292-932.000	EQUIPMENT REPAIR & MAINTANCE	1,060	2,040	912	980		1,200
676-292-968.300	DEPRECIATION - PS	1,947	5,842				4,616
NET OF REVENUES/APPROPRIATIONS - 292 - CHILD CARE		3,176	(2,066)	3,944	4,276		
ESTIMATED REVENUES - FUND 676		6,183	5,816	4,856	5,256		5,816
APPROPRIATIONS - FUND 676		3,007	7,882	912	980		5,816
NET OF REVENUES/APPROPRIATIONS - FUND 676		3,176	(2,066)	3,944	4,276		
	BEGINNING FUND BALANCE	30,747	33,922	31,857	31,857	36,133	36,133
	ENDING FUND BALANCE	33,923	31,856	35,801	36,133	36,133	36,133

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY THRU 12/31/26	2027 DEPARTMENT REQUE BUDGET	2027 SECOND REVIEW BUDGET
Dept 100 - CONTROL							
677-100-676.000	REIMBURSEMENTS/REFUNDS	80,811	104,875		82,955		
677-100-691.000	TRANS IN WORK COMP OTHER FUNDS	222,854	214,405		175,499		
677-100-801.000	PROF. & CONTRACTUAL (ADM.)	324,852	145,558		166,578		
677-100-914.000	SETTLEMENT & CLAIMS		79		86		
NET OF REVENUES/APPROPRIATIONS - 100 - CONTROL		(21,187)	173,643		91,790		
ESTIMATED REVENUES - FUND 677		303,665	319,280		258,454		
APPROPRIATIONS - FUND 677		324,852	145,637		166,664		
NET OF REVENUES/APPROPRIATIONS - FUND 677		(21,187)	173,643		91,790		
	BEGINNING FUND BALANCE	50,684	29,497	203,139	203,139	294,929	294,929
	ENDING FUND BALANCE	29,497	203,140	203,139	294,929	294,929	294,929
ESTIMATED REVENUES - ALL FUNDS		72,395,058	73,023,581	77,828,504	62,435,986	70,470,948	75,390,376
APPROPRIATIONS - ALL FUNDS		70,371,535	68,682,644	75,997,587	59,690,910	55,050,139	73,927,496
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		2,023,523	4,340,937	1,830,917	2,745,076	15,420,809	1,462,880
BEGINNING FUND BALANCE - ALL FUNDS		38,998,922	40,727,421	45,080,280	45,080,280	47,825,356	47,825,356
FUND BALANCE ADJUSTMENTS - ALL FUNDS		(295,018)	11,926				
ENDING FUND BALANCE - ALL FUNDS		40,727,427	45,080,284	46,911,197	47,825,356	63,246,165	49,288,236

11/10/26
General Fund Trans Out

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY	2026 ACTIVITY	2027 SECOND REVIEW BUDGET
APPROPRIATIONS							
Dept 965 - TRANSFERS OUT							
101-965-999.208	COUNTY PARKS FUND	25,500					
101-965-999.215	FRIEND OF THE COURT TRANSFERS	269,711	434,480	432,970	432,970	432,970	432,970
101-965-999.218	TRANSFER OUT DISPATCH	266,669					
101-965-999.221	HEALTH DEPT APPROPRIATION	399,749	476,378	412,495	412,495	430,000	215,000
101-965-999.222	BEHAVIORAL HEALTH	288,243	288,243	288,243	288,243	288,243	288,243
101-965-999.233	TRANSFER OUT MENTAL HEALTH			104	3,771		
101-965-999.236	VICTIM SERVICES TRANSFER			3,051	18,427	19,506	
101-965-999.239	TRANS OUT ANIMAL CONTROL	145,400	180,000	274,786	264,000	224,000	224,000
101-965-999.244	EQUIPMENT CAPITAL IMPROVEMENT	614,806	562,300	600,000	140,000	88,500	114,695
101-965-999.246	VETERANS SVC GRANT TRANSFERS				107		
101-965-999.258	GIS FUND	60,000	60,000	60,000	80,000	80,000	0
101-965-999.260	TRANSFER OUT MIDC	255,945	255,945	255,945	255,945	255,945	255,945
101-965-999.288	CHILD CARE HUMAN SERVICES	150,000	50,000	50,000	150,000	150,000	100,000
101-965-999.292	CHILD CARE (PROB CT & SOC SER)	300,000	200,000	350,000	250,000	250,000	250,000
101-965-999.297	TRANSFER OUT - SENIOR CITIZENS		177,701	163,609	1,076		
101-965-999.374	PURDY BUILDING DEBT	76,590	74,643	77,502	75,178	77,645	74,885
101-965-999.483	CAPITAL IMPROVEMENTS FUND		2,744,491	363,983	113,000		0
101-965-999.870	TRANSFER OUT SMITH DRAIN		170,272				
Totals for dept 965 - TRANSFERS OUT		2,852,613	5,674,453	3,332,688	2,485,212	2,296,809	1,955,738
TOTAL APPROPRIATIONS		2,852,613	5,674,453	3,332,688	2,485,212	2,296,809	1,955,738

REVENUE AND EXPENDITURE REPORT FOR TUSCOLA COUNTY
PERIOD ENDING 12/31/2026

GL NUMBER	DESCRIPTION	YTD BALANCE 12/31/2025 NORM (ABNORM)	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	YTD BALANCE 12/31/2026 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/26 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 244 - EQUIPMENT/TECHNOLOGY FUND								
Revenues								
Dept 000 - CONTROL								
Account Type: Revenue								
244-000-672.390	USE OF FUND BALANCE	0.00	0.00	1,320.00	0.00	0.00	1,320.00	0.00
Total Revenue:		0.00	0.00	1,320.00	0.00	0.00	1,320.00	0.00
Account Type: Transfers-In								
244-000-699.101	OPERATING TRANSFERS IN-GENERA	130,000.00	88,500.00	88,500.00	88,500.00	0.00	0.00	100.00
244-000-699.802	TRANSFER IN DRAIN	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers-In:		140,000.00	88,500.00	88,500.00	88,500.00	0.00	0.00	100.00
Total Dept 000 - CONTROL		140,000.00	88,500.00	89,820.00	88,500.00	0.00	1,320.00	98.53
TOTAL REVENUES		140,000.00	88,500.00	89,820.00	88,500.00	0.00	1,320.00	98.53
Expenditures								
Dept 130 - UNIFIED COURT								
Account Type: Expenditure								
244-130-970.004	UNIFIED COURT CHAIRS	0.00	1,320.00	1,320.00	1,024.77	0.00	295.23	77.63
Total Expenditure:		0.00	1,320.00	1,320.00	1,024.77	0.00	295.23	77.63
Total Dept 130 - UNIFIED COURT		0.00	1,320.00	1,320.00	1,024.77	0.00	295.23	77.63
Dept 259 - COMPUTER OPERATIONS								
Account Type: Expenditure								
244-259-000.000	EQUIPMENT CAPITOL REQUEST	829.00	48,500.00	48,500.00	43,694.13	0.00	4,805.87	90.09
244-259-700.003	PRINTERS	388.99	0.00	0.00	0.00	0.00	0.00	0.00
244-259-971.000	WORKSTATIONS	12,429.00	0.00	0.00	0.00	0.00	0.00	0.00
244-259-971.020	SERVER	28,013.78	0.00	0.00	0.00	0.00	0.00	0.00
244-259-971.030	VOIP PHONE REFRESH	2,202.18	0.00	0.00	0.00	0.00	0.00	0.00
244-259-971.031	PSB VIDEO WALL	104,426.54	0.00	0.00	0.00	0.00	0.00	0.00
244-259-974.022	PROSECUTOR SOFTWARE MODULE	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
244-259-982.003	NETWORK SWITCHES	(9,608.54)	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditure:		148,680.95	48,500.00	48,500.00	43,694.13	0.00	4,805.87	90.09
Total Dept 259 - COMPUTER OPERATIONS		148,680.95	48,500.00	48,500.00	43,694.13	0.00	4,805.87	90.09
Dept 265 - BUILDING AND GROUNDS								
Account Type: Expenditure								
244-265-984.000	POOL VEHICLE	35,560.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditure:		35,560.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 265 - BUILDING AND GROUNDS		35,560.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 275 - DRAIN COMMISSION								
Account Type: Expenditure								
244-275-000.000	2025 EQUIPMENT CAPITOL REQUES	0.00	40,000.00	40,000.00	0.00	0.00	40,000.00	0.00
Total Expenditure:		0.00	40,000.00	40,000.00	0.00	0.00	40,000.00	0.00
Total Dept 275 - DRAIN COMMISSION		0.00	40,000.00	40,000.00	0.00	0.00	40,000.00	0.00

REVENUE AND EXPENDITURE REPORT FOR TUSCOLA COUNTY
PERIOD ENDING 12/31/2026

GL NUMBER	DESCRIPTION	YTD BALANCE 12/31/2025 NORM (ABNORM)	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	YTD BALANCE 12/31/2026 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/26 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 244 - EQUIPMENT/TECHNOLOGY FUND								
Expenditures								
TOTAL EXPENDITURES		184,240.95	89,820.00	89,820.00	44,718.90	0.00	45,101.10	49.79
Fund 244 - EQUIPMENT/TECHNOLOGY FUND:								
TOTAL REVENUES		140,000.00	88,500.00	89,820.00	88,500.00	0.00	1,320.00	98.53
TOTAL EXPENDITURES		184,240.95	89,820.00	89,820.00	44,718.90	0.00	45,101.10	49.79
NET OF REVENUES & EXPENDITURES		(44,240.95)	(1,320.00)	0.00	43,781.10	0.00	(43,781.10)	100.00
BEG. FUND BALANCE		192,802.39	148,561.44	148,561.44	148,561.44			
END FUND BALANCE		148,561.44	147,241.44	148,561.44	192,342.54			

REVENUE AND EXPENDITURE REPORT FOR TUSCOLA COUNTY
PERIOD ENDING 12/31/2026

GL NUMBER	DESCRIPTION	YTD BALANCE 12/31/2025 NORM (ABNORM)	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	YTD BALANCE 12/31/2026 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/26 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 483 - CAPITAL IMPROVEMENTS FUND								
Revenues								
Dept 000 - CONTROL								
Account Type: Revenue								
483-000-665.000	INTEREST EARNINGS	59,247.44	53,713.00	57,643.60	57,643.60	0.00	0.00	100.00
Total Revenue:		59,247.44	53,713.00	57,643.60	57,643.60	0.00	0.00	100.00
Total Dept 000 - CONTROL		59,247.44	53,713.00	57,643.60	57,643.60	0.00	0.00	100.00
Dept 359 - MISCELLANEOUS								
Account Type: Revenue								
483-359-672.390	USE OF FUND BALANCE	0.00	0.00	100,096.73	0.00	0.00	100,096.73	0.00
483-359-674.010	INSURANCE CLAIMS	14,031.00	0.00	0.00	0.00	0.00	0.00	0.00
483-359-693.000	UNREALIZED GAIN/LOSS	4,116.04	0.00	1,848.58	(1,993.33)	0.00	3,841.91	(107.83)
Total Revenue:		18,147.04	0.00	101,945.31	(1,993.33)	0.00	103,938.64	(1.96)
Account Type: Transfers-In								
483-359-699.101	OPERATING TRANSFERS IN-GENERA	113,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers-In:		113,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 359 - MISCELLANEOUS		131,147.04	0.00	101,945.31	(1,993.33)	0.00	103,938.64	(1.96)
TOTAL REVENUES		190,394.48	53,713.00	159,588.91	55,650.27	0.00	103,938.64	34.87
Expenditures								
Dept 359 - MISCELLANEOUS								
Account Type: Expenditure								
483-359-000.000	2025 EQUIPMENT CAPITOL REQUES	0.00	9,500.00	9,500.00	4,000.00	0.00	5,500.00	42.11
483-359-955.000	MISC EXPENSE	0.00	0.00	150,088.91	10,831.51	0.00	139,257.40	7.22
483-359-981.000	POLE BLDG PARKING LOT RESURFA	36,968.00	0.00	0.00	0.00	0.00	0.00	0.00
483-359-983.023	FIRE SUPRESSION STORAGE BUILD	14,176.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditure:		51,144.00	9,500.00	159,588.91	14,831.51	0.00	144,757.40	9.29
Total Dept 359 - MISCELLANEOUS		51,144.00	9,500.00	159,588.91	14,831.51	0.00	144,757.40	9.29
Dept 901 - PEOPLE'S (PSB) BUILDING								
Account Type: Expenditure								
483-901-805.000	PEOPLE'S (PSB) BLDG ARCH/ENGI	17,496.00	0.00	0.00	0.00	0.00	0.00	0.00
483-901-975.002	PEOPLE'S (PSB) BLDG REMODEL	211,356.53	0.00	0.00	0.00	0.00	0.00	0.00
483-901-975.004	PEOPLE'S (PSB) BLDG FURNITURE	9,775.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditure:		238,627.53	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 901 - PEOPLE'S (PSB) BUILDING		238,627.53	0.00	0.00	0.00	0.00	0.00	0.00
Dept 931 - COURTHOUSE								
Account Type: Expenditure								
483-931-000.000	2024 EQUIPMENT CAPITOL REQUES	15,798.00	0.00	0.00	0.00	0.00	0.00	0.00
483-931-019.001	COURTHOUSE SIDEWALKS	26,160.50	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditure:		41,958.50	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 931 - COURTHOUSE		41,958.50	0.00	0.00	0.00	0.00	0.00	0.00

REVENUE AND EXPENDITURE REPORT FOR TUSCOLA COUNTY
PERIOD ENDING 12/31/2026

GL NUMBER	DESCRIPTION	YTD BALANCE 12/31/2025 NORM (ABNORM)	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	YTD BALANCE 12/31/2026 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/26 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 483 - CAPITAL IMPROVEMENTS FUND								
Expenditures								
Dept 938 - ADULT PROBATION BUILDING								
Account Type: Expenditure								
483-938-971.025	HVAC	26,396.46	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditure:		26,396.46	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 938 - ADULT PROBATION BUILDING		26,396.46	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		358,126.49	9,500.00	159,588.91	14,831.51	0.00	144,757.40	9.29
Fund 483 - CAPITAL IMPROVEMENTS FUND:								
TOTAL REVENUES		190,394.48	53,713.00	159,588.91	55,650.27	0.00	103,938.64	34.87
TOTAL EXPENDITURES		358,126.49	9,500.00	159,588.91	14,831.51	0.00	144,757.40	9.29
NET OF REVENUES & EXPENDITURES		(167,732.01)	44,213.00	0.00	40,818.76	0.00	(40,818.76)	100.00
BEG. FUND BALANCE		1,948,135.89	1,780,403.88	1,780,403.88	1,780,403.88			
END FUND BALANCE		1,780,403.88	1,824,616.88	1,780,403.88	1,821,222.64			

REVENUE AND EXPENDITURE REPORT FOR TUSCOLA COUNTY
PERIOD ENDING 12/31/2026

GL NUMBER	DESCRIPTION	YTD BALANCE 12/31/2025 NORM (ABNORM)	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	YTD BALANCE 12/31/2026 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/26 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 488 - JAIL CAPITAL IMPROVEMENTS FUND								
Revenues								
Dept 100 - CONTROL								
Account Type: Revenue								
488-100-665.000	INTEREST EARNINGS	32,088.32	28,258.00	29,904.90	29,904.90	0.00	0.00	100.00
488-100-672.390	USE OF FUND BALANCE	0.00	0.00	220,095.10	0.00	0.00	220,095.10	0.00
488-100-693.000	UNREALIZED GAIN/LOSS	1,266.50	0.00	0.00	(531.00)	0.00	531.00	100.00
Total Revenue:		33,354.82	28,258.00	250,000.00	29,373.90	0.00	220,626.10	11.75
Total Dept 100 - CONTROL		33,354.82	28,258.00	250,000.00	29,373.90	0.00	220,626.10	11.75
TOTAL REVENUES		33,354.82	28,258.00	250,000.00	29,373.90	0.00	220,626.10	11.75
Expenditures								
Dept 100 - CONTROL								
Account Type: Transfers-Out								
488-100-999.000	TRANSFER OUT	0.00	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00
Total Transfers-Out:		0.00	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00
Total Dept 100 - CONTROL		0.00	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00
TOTAL EXPENDITURES		0.00	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00
Fund 488 - JAIL CAPITAL IMPROVEMENTS FUND:								
TOTAL REVENUES		33,354.82	28,258.00	250,000.00	29,373.90	0.00	220,626.10	11.75
TOTAL EXPENDITURES		0.00	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00
NET OF REVENUES & EXPENDITURES		33,354.82	(221,742.00)	0.00	29,373.90	0.00	(29,373.90)	100.00
BEG. FUND BALANCE		970,194.41	1,003,549.23	1,003,549.23	1,003,549.23			
END FUND BALANCE		1,003,549.23	781,807.23	1,003,549.23	1,032,923.13			

2027 Equipment/Capital Improvement Budget Request						
Requests			**Potential Recommended for Funding**			
Department Request		**Capital Improvement Requests**	**Recommended for Funding from Capital Improvement Fund - 483**	**Recommended for Funding from Equipment/ Technology Fund - 244**	**Jail Capital Improvements Fund 488**	**Comments**
Computer Operations				$1,695		Unified court Fax/Printer/Copier
Webpage Refresh				$34,000		Refresh webpage design and comply with new ADA rules.
Server Refresh				$140,000		Refresh aging servers
Admin Printer				$7,000		New printer for admin office
Workstations				$17,000		Continued replacement of employee workstations
Storage Drives				$15,000		Increase data storage capabilities.
Buildings & Grounds			$2,200			2 new vacuums
		$30,000				Replace parking lot at Animal Shelter
			$3,000			new flagpole at Veterans memorial
		$45,000	$30,000			3 new rooftops at Health Dept
			$110,000			replace parking lot at Annex

			$115,000			install new metal roof at Adult Probation
			$11,500			Replace Health Dept main entrance doors
			$20,000			replace 2 heat pumps at Courthouse
			$12,000			Repair Courthouse sidewalk
Grand Total		$75,000	$303,700	$214,695	$0	
Total Funded (Carryover)						
Total Not Funded 2027 Projects						

2027 Draft Budget Development Calendar*		
01-Jul	Budgets Open for Departments	Departments
03-Aug	Deadline for Departments to submit revenue and expenditure projections for 2026 and 2027 revenue and expenditure budget requests	Departments
26-Oct	Board reviews first draft balanced 2027 budget - makes changes	Controller and Board
26-Oct	First draft 2027 budget submitted to departments for review/comment	Controller
26-Oct to 6-Nov	Departments prepare written comments regarding draft budget	Departments
12-Nov	Board reviews department comments and considers budget changes	Board
12-Nov	Department Budget Meetings with Commissioners	Controller and Board
12-Nov	Departments notified if the Board makes budget changes	Controller
23-Nov	2nd Board review of 2027 draft budget	Board
23-Nov	Additional department requests Board considers budget changes	Departments
14-Dec	Final Board review of 2027 draft budget	Board
09-Nov	Public hearing newspaper notice prepared/submitted to newspaper and County Website (Advertiser must have by Monday @ noon to make Wednesday paper)	Controller
17-Dec	Public hearing conducted	Board
17-Dec	Final budget revisions and adoption	Board

Draft subject to change