2027 MONROE COUNTY PROPOSED BUDGET

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Office of the County Executive
Monroe County, New York

Adam J. Bello
County Executive

November 10, 2026

To The Honorable
Monroe County Legislature
407 County Office Building
Rochester, New York 14614

Honorable Legislators:

I am submitting for your consideration and approval the proposed 2027 Monroe County Operating Budget. The proposed budget continues my administration's commitment to building an affordable, safe, healthy, sustainable, and resilient future for Monroe County and our residents. This budget required us to responsibly invest to ensure the needs of residents - and the services that they depend on - were met while continuing to keep our county moving forward.

While our responsibility to do this has not changed, the financial environment in which we are operating has. Just as our residents are experiencing affordability challenges, so too is County government. Local governments across New York State are facing significant financial pressure this year, Monroe County included. Cuts in federal funding paired with unfunded mandates from both the New York State and federal governments continue to shift costs onto County government.

Federally-mandated costs:

- Supplemental Nutrition Assistance Program – the federal government's share of administrative costs is decreasing from 50% to 25%, meaning approximately $4.3 million in additional County costs
- Monroe Community Hospital- as the cost of providing care continues to rise, Medicaid reimbursements are not keeping pace. In 2020, County operational subsidies at MCH were $2.5M; in 2027, they are $16.8M, a 573% increase.

New York State-mandated costs:

- Early Intervention and Preschool Education: Since 2020, County costs for this NYS-mandated program have increased from $19.2M to $40M, a 107% increase.
- Mental health competency beds: Since 2020, NYS has reduced its share of this mandated program from 50% to 0%, increasing County costs associated with it from $3.5M in 2020 to $11.3M in 2027, a 223% increase.
- Employee pension costs are projected to reach $66.6M in 2027, compared to $34.7M in 2020, a 92% increase.

In addition, persistently rising costs in areas such as contractual services and supplies, and employee benefits, also create ongoing challenges in the County's budget.

- Employee health insurance: In 2020, County costs were $65.6M; in 2027, they are $112.1M, a 71% increase.

Despite these external pressures, I recognize the importance of living within our means - just as the families, businesses, and taxpayers we serve do – while also continuing my administration's commitment to delivering services and programs that residents rely on.

This budget fully complies with Monroe County's Taxpayer Protection Act, stays below New York State's property tax cap, and holds the growth in our operating budget to just 3.4% — below the rate of inflation.

Overall, the 2027 proposed budget calls for $1,647,274,005 in spending, an increase of 3.4% in the year over year operating budget and a total increase of roughly 5.08% over the adopted budget of 2026. Higher operating costs contributed to $53.9M of the growth over last year's budget, while grants will increase $25.7M.

Importantly, the 3.4% increase in operating costs remains below the rate of inflation, an indication of our commitment to conservative budgeting; making taxpayers our priority and keeping Monroe County in the strongest financial position possible.

While overall inflation and the cost of providing government services continues to rise, we maintain a focus on affordability. Tax payers will not only be protected from the increases, but will see another consecutive cut to the property tax rate.

The proposed 2027 budget reduces the County property tax rate to a historic low of $5.42 per $1,000 of taxable value – a decrease of twenty-five cents from the current year. To put this into historical context, when I took office in 2020, the County tax rate was $8.79 per $1,000 and had only been reduced by a total of 20 cents between 2008 and 2020. My administration's budgets have cut the tax rate a cumulative $3.37 per $1,000 of taxable value, or 38%, in seven years. This is the seventh tax rate reduction under my administration, and a new record-low property tax rate in this County's recorded history.

The County is able to do this in part because of rising property values in Monroe County, resulting in about 8% of assessment growth in the towns and city of Rochester. This means County government can reduce the tax rate while maintaining the tax levy needed to support the essential services and programs my administration has prioritized and our residents have come to expect and depend on.

Even with increased support from property tax revenue, the budget includes the use of $51.1M of fund balance, a decision that is made carefully and in line with previous years' projections.

The 2027 proposed budget puts residents at the center of our priorities, investing in vital County services and programs that focus on the well-being, health, and safety of our community.

For working families, access to affordable, quality child care is often too expensive and out of reach. This year, Monroe County was selected by New York State to be the site of an expanded universal childcare pilot program.

This program tackles the challenges of reliable and affordable child care head-on by expanding access, supporting providers, and giving families the ability to stay in the workforce, pursue their careers, and provide for their children. The budget reflects $22M from New York State and a $2M investment from the County for the "First Three" NY Child Care pilot program that will add 1,000 child care slots for Monroe County families with children ages 0-3 years old, regardless of income or resources.

As children move from childcare to preschool, we continue to provide support for Public Health's early childhood development programs, including more than $2M in additional funds for Early Intervention and Preschool Special Education for New York State-mandated rate adjustments and increased transportation costs.

The budget dedicates resources to programs that uplift people in the community and prepare them for a stronger, more stable life. Although opioid deaths are trending down, opioid harm reduction work continues, as does prevention and recovery support initiatives. The 2027 budget secures $4.6M in appropriations for the Department of Public Health's Opioid & Addiction Services Task Force from the opioid settlement trust fund to continue work on these initiatives. In addition, the Office of Mental Health's budget includes $2.7M for related addiction services work, including a new commitment to Project Ride- previously supported by the American Rescue Plan Act (ARPA)- a program that supports individuals at a stage in their recovery where they are able to engage in full time, independent work but transportation is the primary barrier to entering or remaining in the workforce.

Our veterans and older adults deserve to be treated with dignity and gratitude. In early 2025, we opened satellite offices with ARPA funding where staff from our Veterans Services Agency and Lifespan have already assisted nearly 7,000 of our residents. In this budget, in the absence of the ARPA funding, those offices will continue to be supported, this time with County dollars. And while they'll be relocating- our westside location will be moving to the Greece Public Library and the eastside location will move to East Rochester town hall – the focus is still on making support and resources as accessible as possible for our veterans and older adults.

We will continue to work with our state and federal partners to ensure that mandates are adequately funded and that counties are not continually asked to absorb costs that belong elsewhere. We do all this because one fundamental principle remains: increasing reliance on county property taxes cannot be the solution to every financial challenge faced, or new program created, by the federal and state governments.

This budget is a statement of our values- it is a reflection of our priorities, our commitment to delivering services that residents rely on, and being accountable to the taxpayers who have entrusted their faith in us. With your approval, we can ensure that Monroe County remains strong, stable, and ready to meet whatever challenges lie ahead—together.

Sincerely,



Adam J. Bello
Monroe County Executive

GENERAL OVERVIEW OF THE BUDGET

This is the third budget of County Executive Adam Bello's second term in office, and his seventh budget overall. Throughout his tenure, County Executive Bello has had a consistent vision for a more vibrant, inclusive community and has held firm to his priorities —

Public Safety · Economic & Workforce Development
Community Infrastructure & Sustainability · Public Health

While these priorities have been a blueprint for all major initiatives since taking office, continued pressures from State mandates and loss of Federal revenues, combined with the New York State Tax Cap, have produced budget challenges for all counties in New York State, Monroe County included. Since County Executive Bello has taken office, costs for items like Early Intervention/Preschool Special Education, a State mandated program, have risen from $41.2M in 2020 to $73.5M in 2027, an increase of 79%. The New York State and Local Retirement System pension costs have increased similarly. In 2020 Monroe County's pension bill was $39.9M, the estimated invoice for 2028 (paid in December of 2027) is $71.3M, an increase of 79%. Court Ordered forensic beds are a similar situation; once a cost share between New York State and the counties, New York State has shifted the entire cost to counties – in 2020 Monroe County budgeted $3.5M for these services, whereas the 2027 proposed budget includes $11.3M – over a 220% increase. At the same time, the Federal government has reduced administrative reimbursement for the Supplemental Nutrition Assistance Program (SNAP) from 50% to 25% of costs incurred – the proposed 2027 budget shows a reduction of $4.3M in federal revenue for this change. While these factors will continue to affect budgets going forward, the 2027 budget maintains current county operations, and continues to support County Executive Bello's priorities and commitments that have been the design blueprint for every major initiative since taking office in January 2020. In the budget for 2027, you will find:

- Increased support to the Sheriff's and District Attorney's Offices offsetting losses of ARPA and State grant funding to maintain current operations.
- A $2M County investment in the First Three NY Child Care Pilot Program to pilot a universal child care model.
- An Increase in the general fund subsidy to Monroe Community Hospital of $1.6M to reflect the growing disparity between Medicaid reimbursement and the cost of care to the County's most vulnerable citizens.

While committed to providing the quality of life services our community expects and deserves, County Executive Bello is also committed to fiscal responsibility. Over the course of the past five years, the County Executive has maintained an expectation that taxpayers will remain protected. Once again, the tax rate charged to property owners will be reduced. The 2027 budget includes a tax rate reduction of twenty-five cents, down to $5.42 per thousand.

County Executive Bello has been able to cut the property tax rate in each of his annual budgets. In total, his six budgets have cut the tax rate a cumulative $3.37, representing a 38% reduction compared to when he took office.

REVENUE HIGHLIGHTS

Similar to recent years, taxable property values increased by 8.0% due to increases in city and town assessments. To keep the tax levy from also growing more than 8.0%, the tax rate was reduced by twenty-five cents to $5.42 per $1,000 of taxable value. The result is a tax levy of $472,171,769.

Sales tax revenue (County share) is budgeted to be $218.9M. This revenue budget reflects a gain of $11,140,775 from the 2026 adopted budget, but is based on the year-end projection for 2026 and using a 2.6% 10-year average rate of growth.

Federal aid of $110.8M is a decrease of $14.5M from the 2026 budget due to the removal of $4.5M in SNAP administrative reimbursement, $4.0M in TANF revenue, and $7.4M in revenue shifted to State Aid related to the Office of Addiction Services and Supports, and higher state aid of $375.8M reflects additional funding for childcare subsidies and the addition of the State Child Care Pilot grant of $22M, the new youth detention center, mental health services, and the aforementioned shift in revenue for OASAS services.

Fees and charges are expected to generate $155.9M in revenues for 2027, which is a moderate $9.6M increase over 2026. This is reflective of additional patient revenue expected at Monroe Community Hospital, increased solid waste tipping fees, additional water use charges within Pure Waters and increased contributions by employees for health insurance premiums.

Other revenues are expected to grow by $6.5M to $250.2M. Notable changes include a $5.8M increase in intergovernmental revenues; a $515K decrease in interdepartmental revenues; a $504K increase in repayment and refunds revenues; and $1.7M decrease in miscellaneous revenue primarily related to the removal of Seneca Nation Gaming Revenue of $1.3M. These notable changes are partially offset by a variety of nominal changes across numerous other revenue lines.

Lastly, the County is appropriating $51.1M of fund balance for use in 2027 across several different funds as follows:

- $33.0M from the General Fund as previously assigned for collective bargaining agreements and to offset the tax levy;
- $1.0M to continue implementation of recommended climate action initiatives;
- $2.7M from restricted fund balance to combat the opioid epidemic;
- $1.2M from the Pure Waters Fund to support operations;
- $10.0M from the Debt Service Fund to offset general fund debt service;
- $3.1M from the Reserve for Bonded Debt, as statutorily required for debt service;
- $91K from the Library Fund to support operations.

EXPENDITURE HIGHLIGHTS

Overall, the proposed 2027 County budget totals $1,647,274,005. This represents an increase of $79.6M (or 5.08%) over the 2026 adopted budget. Higher operating costs contributed $53.9M or 3.44% of the growth over the 2026 adopted budget, while grants saw an increase of $25.7M.

Of the overall $53.9M operating cost increase, $33.6M is related to higher salaries and benefits. Of the $33.6M increase, 36% ($12.0M) is related to increased New York State and Local Retirement System rates and medical insurance. The remainder is related to normal step increases for employees and collective bargaining agreement salary increases. Staffing remains relatively flat, with a reduction of 22.0 FTEs compared to the 2026 budget. Environmental Services, Law, Transportation, Public Defender and the District Attorney's Office have collectively added eighteen new full-time positions, offset by reductions in several departments including Public Safety, Information Services, Human Resources, Monroe Community Hospital, Veterans Services, Finance and the County Clerk and Sheriff's Offices.

Public Assistance benefits increase $27.6M, with main drivers of this increase including appropriations for the child care pilot grant of $22M, in addition to increases to subsidized childcare ($5.8M), child welfare

($4.1M), early childhood development ($2.1M) and the Medicaid Upper Payment Limit local share ($2.3M). Appropriations for Safety Net Assistance and Family Assistance are decreasing by $2.8M and $4.3M respectively, to accurately reflect the reduction in caseload sizes.

Contractual services and supplies spending is increasing by a combined $17.0M. This increase is largely the result of an increase in agency contract spending ($11.3M) primarily in Mental Health ($6.1M) and Pure Waters ($3.3M). There are also increases in utilities of $3.3M, and commercial services of $1.6M, chiefly from an increase in security services ($1.0M). Other changes include a reduction in rental of space (-$1.6M) within Facilities related to the relocation of DHS from rented space at 691 St. Paul Street to the new purchased building at 150 Verona Street. Supplies and materials are increasing only 1.1% or $417K with increases and decreases throughout the various specific commitment items. Spending on chemicals/biologicals is decreasing $420K, along with equipment (-$336K) and law enforcement/uniforms (-$205K) offset by increases to gasoline ($422K), pharmaceuticals ($412K), construction supplies ($203K) and groceries ($280K).

While the spending growth is concentrated in certain categories, the County Executive's priorities are supported as follows:

Priority: Public Health & Safety

Opioid Addiction Services

Although opioid deaths are trending down, opioid harm reduction work continues, as does prevention and recovery support initiatives. The 2027 budget secures $4.6M in appropriations for the Department of Public Health, Opioid & Addiction Services Task Force from the opioid settlement trust fund, an increase of $246K (5.7%) over the 2026 adopted budget. In addition, $2.7M in restricted fund balance is being appropriated to support the Office of Mental Health related to opioid and addiction services. Included in this funding are continuing contracts with Delphi for re-entry work and the 24/7 open access center, the Mental Health Association for crisis transportation and a contract formerly supported with ARPA dollars, Project Ride, with Consumer Credit Counseling Service of Rochester to support re-entry for participants for whom transportation is a barrier to employment.

Early Childhood Development

Since taking office in 2020, County Executive Bello has supported annual budgetary increases for Public Health's early childhood development programs – Early Intervention and Preschool Special Education. With next year's $2.3M (+3.0%) increase, the budget for 2027 is more than $33.7M what it was when CE Bello was sworn in — $77.5M vs $43.8M. This increase will support rate adjustments and increases in transportation costs. Since transportation has increased so dramatically, Public Health will begin the process to recruit two school districts to provide preschool special education services and classroom space so that children can be closer to home, with less time on long bus routes.

The Department of Human Services' budget includes $24M, a combination of State and County dollars, for the First Three NY Child Care Pilot Program which continues a pilot for universal child care that will provide slot-based child care for eligible Monroe County families with children ages 0-3 years old.

Priority: Economic and Workforce Development

Major Development Projects

Monroe County works in partnership with the County of Monroe Industrial Development Agency, the Monroe County Industrial Development Corporation, Greater Rochester Enterprise, Greater Rochester

Chamber of Commerce, and other local entities to attract business investment in our community. Significant projects include:

Sydor Optics manufactures custom-engineered and high-volume components to the aerospace, defense, biomedical, semiconductor, entertainment, and telecommunications industries. They are expanding their local manufacturing operations in the Town of Chili, constructing a 100,000 square foot building to meet increased customer demand. The new facility is expected to be operational in the fall of 2027. This $32 million project will create 36 new jobs over the next five years in addition to retaining the company's existing 92 workers.

Qualitrol Corp. is a manufacturer of substation and transformer monitoring and protection devices used by electric utilities and original equipment manufacturing companies. The company is expanding its 30,000 square foot facility in the Town of Perinton by an additional 60,000 square feet. The expansion will allow the company to add new equipment and increase employees to meet growth goals. The $15.5 million project is projected to create 117 new FTEs in addition to Qualitrol's existing 245 FTEs.

Erie Materials, Inc. is a building materials distributor which is purchasing 911 Brooks Ave., the vacant hotel located in the Town of Gates. The company is demolishing the existing building and will construct a 49,000 square foot warehouse and a 13,000 square foot office and showroom. The $18.7 million project is projected to create 35 new FTEs.

Priority: Community Infrastructure

Frederick Douglass – Greater Rochester International Airport (ROC)
For the fourth consecutive year, ROC Airport was named to the USA Today 10-Best Readers' Choice Awards for best small airport, ranking in at #9 this year. Recognition is at least in part due to the continual investment in, and improvement of, airport facilities. Flights out of Rochester generate Passenger Facility Charges, a revenue stream that the county reinvests back into airport infrastructure.

For 2027, Passenger Facility Charges are expected to generate over $2.9M of revenue. Airport projects supported by this revenue include upgrading the circulation roadway network, building improvements, rehabilitation of existing aircraft aprons, and purchase of replacement equipment to be used for airport field maintenance. Whether departing from or arriving to the ROC, improvements such as these take the stress out of driving to the airport, parking at the airport, and walking through the terminal, and generally make the day's travel a more enjoyable experience.

Priority: Building a Sustainable Future

Climate Action Plan & Sustainability
The Department of Environmental Services' Office of Environmental Quality & Sustainability includes the following items in the 2027 budget:

- Electric Vehicle Charging Stations;
- Expansion of the Decarbonized Diesel Exhaust Pilot Program;

- Purchase of electric vehicles;
- Continue organics management grants to school districts;
- Launch of the Recycle Right web application for public information.

THE MULTI-YEAR FORECAST

The two-year forecast uses reasonable rates of growth for the various expenditure categories and both reasonable and necessary rates of growth for the various revenues presented. It does not attempt to account for the effects of pending or proposed legislation that could alter financial expectations, nor does it attempt to account for the effects of any reactionary changes in management policy or practices. As a result, the two-year forecast indicates a growing budget gap totaling $140.0M by 2029.

The widening budget gap primarily reflects the administration's actions over the past several years to improve employee compensation for adequate recruitment and retention purposes. While those actions were necessary, the growing deficit highlights the need for careful and thoughtful fiscal planning. A healthy balance between short-term and long-term planning, and a healthy balance between budgeting for capital and operating needs will be key to forging a sustainable budget into the future.

IN CONCLUSION

Budgeted operating spending for 2027 is increasing by $53.9M and is largely concentrated in the categories of payroll and benefits and public assistance.

Real property tax revenue is increasing, along with state aid, and fees and charges to help support the spending growth. Nonetheless, the budget also includes the use of $51.1M of fund balance to support operations, and the continued use of fund balance was anticipated in the two-year forecast. Given the fund balance policy adopted by the Legislature in 2023, careful consideration must be given to a multi-year plan to address on-going reliance on fund balance as a measure to balance the budget.

The 2027 budget prioritizes public health and safety, economic and workforce development, community infrastructure, and building a sustainable future while at the same time protects taxpayers by reducing the property tax rate by twenty-five cents, to $5.42 per thousand.

The two-year forecast indicates the presence of a significant structural budget gap requiring thoughtful and planned mitigating action. By balancing short-term funding needs with long-term planning, along with conservative budgeting practices, the projected structural budget gap in future years can be overcome.



COMMUNITY PROFILE

Monroe County is located in the Finger Lakes Region of Western New York State where the Genesee River meets the south shore of Lake Ontario. The City of Rochester is the County Seat and is New York State's fourth largest industrial and commercial center, after New York City, Buffalo, and Yonkers. Monroe County is within 400 miles of many leading metropolitan areas, such as New York City, Toronto, Boston and Washington, D.C., providing easy access to major markets without major market costs.



Monroe County offers an exceptional quality of life, high-quality education, affordable housing, historically-rich and culturally-diverse attractions. The business-friendly infra-structure and community centered on partnership and collaboration has emerged from a strong industrial history and large higher education community sector. The industrial legacy of Eastman Kodak, Bausch + Lomb and Xerox until 1980 has created new business opportunities for highly-skilled workers. Large corporations, small companies and start-ups all benefit from the area's excellent educational resources, skilled and knowledgeable workforce, convenient infrastructure and commercial real estate rates that are 49% lower than the national average (CBRE, 2020). Monroe County's institutes of higher education have continued to commit resources to expand research, technology transfer, workforce development and to connect students from all over the world to opportunities in the region.

Monroe County offers a technically-sophisticated workforce dedicated to capitalizing on innovation in a diverse set of businesses in fields such as Optics, Photonics and Imaging (OPI), manufacturing, energy, bio-tech and life sciences, food and beverage production, and software/IT. Wegmans Food Markets and Paychex, two of the Greater Rochester region's largest employers, have headquarters right here in Monroe County. The University of Rochester, along with its Medical Center, is the largest private employer in Monroe County and the 6th largest private sector employer in New York State (University of Rochester News Center, December 2025). Constellation Brands, Paychex, and Wegmans are a few of the companies to establish thriving businesses in Monroe County.

Wegmans is recognized on Fortune magazine's list of "100 Best Companies to Work for in America" for the 29th consecutive year (Fortune Magazine, 2026).

Monroe County Today

Monroe County has experienced population increases over the past five decades, growing from 702,238 people in 1980 to its current population of 750,718 people, and is part of the Finger Lakes Region population of more than 1.2 million (US Census Bureau). The County's labor force is 358,300 strong, with 4.3% unemployment (NYS Department of Labor, July 2026), a strong rebound after reaching a record high of 16.8% in April of 2020 due to the COVID-19 pandemic. Brighton, a suburb within Monroe County, was ranked twenty-second in the 2026 Best Places to Live in New York by Niche.com based on crime, public schools, cost of living, job opportunity, and local amenities, according to data from the US Census and other sources.

Monroe County has an intricate transportation system designed to allow residents the freedom to travel across the County with ease. Rochester is one of the least congested cities in the US with an average commute time of 21 minutes, which is five minutes less than the national average. Rail service is available through Amtrak and the Rochester Genesee Regional Transportation Authority (RGRTA) provides bus service. Air travel is available in Monroe County at the Frederick Douglass - Greater Rochester International Airport (ROC), which offers non-stop flights to nineteen destinations. ROC Airport has been nominated for the USA Today 10 Best Readers' Choice Award for Best Small Airport. This is the fourth consecutive year that ROC Airport has been nominated and placed 10th in 2023, 7th in 2024, 6th in 2025 and 9th for 2026.

Top private employment by industry in the Rochester Metropolitan Statistical Area (MSA) includes manufacturing (13.8%), health care and social assistance (18.3%), government (16.9%), and retail trade (11.4%) (NYSDOL, Sept. 2021). Service producing employment accounts for 83.5% of total non-farm employment, driven largely by educational and health services (representing 23.8%). Manufacturing accounts for almost 12% of total non-farm employment.

Well-trained talent graduating from RIT ranked Rochester, NY the #1 market in the US for hiring opportunity for cybersecurity talent (CBRE Labor Analytics 2020). The Aspen Institute named Monroe Community College one of the top six college systems in the nation creating the most innovative workforce development in June 2019. The University of Rochester's Energy Research Initiative is a multi-disciplinary initiative that coordinates energy-related research and educational activities, and RIT's Golisano Institute for Sustainability offers the world's first doctoral program in sustainability. Nearly 20,000 degrees are granted annually by the area's nineteen higher-education institutions, and pre-pandemic enrollment included 90,600 students.

A variety of urban and suburban neighborhoods offer housing options at reasonable prices. The median housing sales price in the Rochester, NY MSA area is $304,400 (NAHB Housing Opportunity Index, Q2 2026). When compared to other metropolitan areas throughout the country, the Rochester area ranks among the most reasonably priced, and is recognized as one of the most affordable housing markets in the country (US News & World Reports). Real estate average pricing is 25.9% below the national average and Rochester, NY is ranked sixth on the list of hottest markets in America (Realtor.com, August 2026).

Economic Profile of Monroe County

Higher education is an important component of Monroe County's success in attracting talent and innovative businesses. Over 66% of Monroe County's population has at least some college education, several points ahead of the national average, and nearly 40% have a Bachelor's degree or higher (Towncharts.com, based on 2020 Census data). Regional labor force statistics show Greater Rochester, NY is third in college degrees per capita and first for degrees in Science, Technology, Engineering and Mathematics (STEM) fields (US Dept. of Education). In 2019, Massachusetts Institute of Technology (MIT) Economics ranked Rochester as the top metro area in the US for future growth and strategic investment in technology innovation. *Business Facilities* ranked Rochester in the top ten for business climate among mid-sized metro areas in 2021. The Brookings Institution ranked Rochester among the nation's top cities for patent generation. Greater Rochester ranks thirteenth among metropolitan regions for the number of patents issued per million residents, with the largest subcategory of patents granted for optics research, and fifth in computing and information sciences (US Dept. of Education, 2018, rankings based on per capita analysis). Monroe County's higher education and medical services sectors continue to drive economic growth and job creation. Monroe County is a hub for numerous life sciences companies and extensive research and development resources, such as the University of Rochester Medical Center and its Clinical and

Translational Sciences Institute, where discoveries can be readily advanced from the lab into new treatment and cures. Within the next decade, new research and patient care investments will change the footprint of the University of Rochester Medical Center, as it aims to become one of the top 20 academic medical centers in the nation.

Food and beverage manufacturing is strong in Monroe County. Local companies have access to fully integrated supply chain assets, engineering and packaging support. The combination of rich, fertile land with access to an unlimited supply of fresh water gives the Greater Rochester region an incredible supply of fresh fruit, vegetables and wine.

Monroe County manufacturers continue to play a significant role in the world marketplace of photographic products, optics, graphics technology, communications, electronics, medical instrumentation, machine tooling, and pharmaceuticals. Strong regional competency in the areas of radio-frequency identification, sustainable packaging, drone technology, software development and data analytics support new manufacturing practices necessary to compete in the global economy. An additional significant force in the region's manufacturing base comes from the food and beverage sectors.

The County has material and precision manufacturing expertise, a skilled workforce adept at managing complex electro-mechanical and chemical products, and university research and development is already underway to find smarter energy solutions. We are home to ethanol and biodiesel manufacturing, including New York's first state-of-the-art dry mill ethanol plant. Additionally, complex biomass research and development is currently taking place at our colleges and universities.

Approximately 17,000 people are employed in the optics industry in Monroe County. Monroe County and the region is uniquely poised to be a leading energy innovation center, with support from the University of Rochester's Institute of Optics**,** the Laboratory for Laser Energetics and Rochester Institute of Technology's Center for Imaging Science and Lobozzo Photonics and Optical Characterization Lab. In addition, Monroe Community College (MCC) is the only US community college that offers an Associate Degree in Optical Systems Technology. Software game design and IT solution companies represent a large sector of entrepreneurial start-ups as well as larger companies in the region.

Significant Economic Development Projects

Monroe County, along with its economic development partners, offers a wide variety of financing programs and incentive packages for businesses looking to expand or locate here. Listed below are some of the significant projects recently announced in Monroe County:

Sydor Optics manufactures custom-engineered and high-volume components to the aerospace, defense, biomedical, semiconductor, entertainment, and telecommunications industries. They are expanding their local manufacturing operations in the Town of Chili, constructing a 100,000 square foot building to meet increased customer demand. The new facility is expected to be operational in the fall of 2027. This $32 million project will create 36 new jobs over the next five years in addition to retaining the company's existing 92 workers.

QED Technologies International recently completed an $18.7 million expansion project at its Rochester site that will add up to 72 new jobs over the next five years. The project added 20,000 square feet of space to create a new research and development center and for additional precision optics fabrication. The R&D center will focus on creating next-generation tools and processes for advanced finishing and metrology equipment used in the semiconductor, aerospace, and defense industries.

759 Park Ave Partners, LLC announced a project to renovate mostly vacant buildings at three adjacent parcels on Park Avenue in Rochester to create a 42-room boutique hotel, restaurant, and spa that will become a destination for staycationers, business travelers, and leisure visitors attending local events and festivals. Construction on the $29.3 million project is expected to begin by the spring of 2027.

Qualitrol Corp. is a manufacturer of substation and transformer monitoring and protection devices used by electric utilities and original equipment manufacturing companies. The company is expanding its 30,000 square foot facility in the Town of Perinton by an additional 60,000 square feet. The expansion will allow the company to add new equipment and increase employees to meet growth goals. The $15.5 million project is projected to create 117 new jobs in addition to Qualitrol's existing 245 jobs.

Erie Materials, Inc. is a building materials distributor which is purchasing 911 Brooks Ave., the vacant hotel located in the Town of Gates. The company is demolishing the existing building and will construct a 49,000 square foot warehouse and a 13,000 square foot office and showroom. The $18.7 million project is projected to create 35 new jobs.



Quality of Life

Monroe County is a dynamic, historically-rich, culturally-diverse metropolitan community. We are the third-largest urban area in New York, next to New York City and Buffalo. *Kiplinger's* magazine has named Rochester as one of the best cities to raise a family. This high-tech community has also preserved many links with the past as it claims more sites on the National Register of Historic Places than any other city its size.

Monroe County is nationally recognized for its leadership in arts and culture, offering world-class music, theatre, dance and visual arts. History of the area can be explored at the Susan B. Anthony Museum & House and the George Eastman Museum. The Memorial Art Gallery has a collection of more than 12,000 pieces. Geva Theatre brings in the country's top actors, directors, designers and writers to put on professional performances of national recognition, making it the best-attended regional theatre in the Northeast, outside of Manhattan. The Rochester Philharmonic Orchestra, founded in 1922, has performed for nearly 350,000 people annually. In addition, Monroe County boasts the Rochester's Broadway Theatre League, the Rochester City Ballet, and the Eastman School of Music.

The Strong National Museum of Play was ranked number one by *FamilyFun* magazine for children's museum on its Best Family Vacations 2016 FamilyFun Travel Awards and is home to the National Toy Hall of Fame. In addition, Monroe County announced a $135 million investment in the Seneca Park Zoo Master Plan Expansion Project. Master Plan Expansion improvements at the Zoo include a new tropics complex and guest services complex, among other new exhibits. The travel magazine, *Smarter Travel*, lists Rochester, NY on The 9 Best US Cities to Visit in 2020 and Bloomberg named the Finger Lakes region one of the best places to visit in 2020. According to Visit Rochester, Monroe County's tourism promotion agency, nearly 20,000 people are employed in the tourism-related industry. The number released in 2017 by the New York State Department of Economic Development, Division of Tourism, reports visitor driven expenditures in Monroe County totaled over $1 billion, which is 35% of the Finger Lakes region travelers' spending. Monroe County hosts world-class events and over 140 festivals that attract thousands of tourists to the region each year, including the annual Lilac Festival, CGI Rochester International Jazz Festival, Rochester Fringe Festival, and many more.



Monroe County is home to professional sports teams in baseball, hockey, soccer, lacrosse, and has hosted the Buffalo Bills Training Camp at St. John Fisher University in recent years. *SportsBusiness Journal* ranks our community in the top twenty for top minor league sports markets. The prestigious Oak Hill Country Club has ranked among "America's 100 Greatest Golf Courses" by *Golf Digest* magazine and has been home to some of golf's premier events including the Ryder Cup, the PGA Championship, the U.S.A Amateur Championship, and the Senior PGA Championship. Oak Hill Country Club will host the PGA Championship in 2035, marking the fifth time the major event will take place there.

Monroe County is known for its extensive parks system, one of the most beautiful and scenic in the nation. Beginning in October 2026, Monroe County will be celebrating the 100th anniversary of the Parks system. The county operates 23 parks, including 3 dog parks, with over 12,000 acres of parkland. Four season outdoor recreation opportunities in the region range from sailboat racing and deep-water fishing on Lake Ontario, to camping, hunting and skiing in the Bristol Hills, and windsurfing and boating on the Finger Lakes. There are more than 100 wineries, breweries, and distilleries in Monroe County and the Finger Lakes Region. Finger Lakes

wineries boast wines that are among the best in the world. The climate of the Finger Lakes is particularly well-suited for white wine production. The area is also home to the New York Kitchen, a cooking center and restaurant that was founded by Constellation Brands, Wegmans Food Markets, Rochester Institute of Technology, and the New York Wine and Grape Foundation.

Monroe County continues to excel and grow as our community moves forward. Our future is bright with opportunity.

LEGISLATIVE LEADERSHIP

PRESIDENT
Yversha Román, District 26

VICE PRESIDENT
Mercedes Vazquez Simmons, District 22

DEMOCRATIC MAJORITY CAUCUS
Michael Yudelson, Leader, District 13
William Burgess, Deputy Leader, District 29
Albert Blankley, Assistant Leader, District 24
Carolyn Delvecchio Hoffman, Assistant Leader, District 25

REPUBLICAN MINORITY CAUCUS
Sean McCabe, Leader, District 6
Paul Dondorfer, Deputy Leader, District 9
Jackie Smith, Assistant Leader, District 2

LEGISLATIVE STAFF

CLERK OF THE LEGISLATURE
Nayeliz Santiago

PARLIAMENTARIAN
Joshua Bauroth

MAJORITY CHIEF OF STAFF
Evelyn Evans

MINORITY CHIEF OF STAFF
Reilly O'Brien

LEGISLATORS

District 1 ..... **Blake Keller**

District 2 ..... **Jackie Smith**

District 3 ..... **Marvin Stepherson**

District 4 ..... **Virginia E. McIntyre**

District 5 ..... **Richard B. Milne**

District 6 ..... **Sean McCabe**

District 7 ..... **Kirk Morris**

District 8 ..... **Mark Johns**

District 9 ..... **Paul Dondorfer**

District 10 ..... **Howard S. Maffucci**

District 11 ..... **John B. Baynes**

District 12 ..... **Dr. Nazish Jeffery**

District 13 ..... **Michael Yudelson**

District 14 ..... **Susan Hughes-Smith**

District 15 ..... **Frank Ciardi**

District 16 ..... **Dave Long**

District 17 ..... **Rachel Barnhart**

District 18 ..... **Lystra Bartholomew McCoy**

District 19 ..... **Tom Sinclair**

District 20 ..... **Robert J. Colby**

District 21 ..... **Santos E. Cruz**

District 22 ..... **Mercedes Vazquez Simmons**

District 23 ..... **Linda Hasman**

District 24 ..... **Albert Blankley**

District 25 ..... **Carolyn Delvecchio Hoffman**

District 26 ..... **Yversha M. Román**

District 27 ..... **Rose E. Bonnick**

District 28 ..... **Ricky Frazier**

District 29 ..... **William Burgess**

COUNTY EXECUTIVE'S OFFICE

COUNTY EXECUTIVE
Adam J. Bello

DEPUTY COUNTY EXECUTIVE
Amy M. Grower

ASSISTANT COUNTY EXECUTIVE
Adrienne Green
Anthony Plonczynski-Figueroa

ELECTED/APPOINTED OFFICIALS

BOARD OF ELECTIONS
Peter Elder, Commissioner
Jackie Ortiz, Commissioner

COUNTY CLERK
Jamie Romeo

DISTRICT ATTORNEY
Brian P. Green

PUBLIC DEFENDER
Julie A. Cianca

SHERIFF
Todd K. Baxter

COUNTY DEPARTMENTS

AVIATION	**Andrew G. Moore, Director**
BOARD OF ELECTIONS	**Peter Elder, Commissioner** **Jackie Ortiz, Commissioner**
COMMUNICATIONS	**Steve Barz, Director**
COUNTY CLERK	**Jamie Romeo, County Clerk**
DISTRICT ATTORNEY	**Brian P. Green, District Attorney**
DIVERSITY, EQUITY AND INCLUSION	**David C. Scott, Chief Diversity Officer**
ENVIRONMENTAL SERVICES	**Michael J. Garland, Director**
FINANCE	**Jennifer Cesario, Chief Financial Officer**
HUMAN RESOURCES	**Andrea M. Guzzetta Zury, Director**
HUMAN SERVICES	**Thalia Wright, Commissioner**
INFORMATION SERVICES	**Jennifer Cougle, Chief Information Officer**
LAW	**Matthew Schwartz, County Attorney**
MONROE COMMUNITY HOSPITAL	**Alyssa N. Tallo, PT, DPT, LNHA, Executive Health Director**
OFFICE OF PUBLIC INTEGRITY	**Jessica Pietrzykowski, Director**
PARKS	**Patrick Meredith, Director**
PLANNING & DEVELOPMENT	**Ana J. Liss, Director**
PUBLIC DEFENDER	**Julie A. Cianca, Public Defender**
PUBLIC HEALTH	**Dr. Marielena Vélez de Brown, Commissioner**
PUBLIC SAFETY	**Richard V. Tantalo, Director**
SHERIFF	**Todd K. Baxter, Sheriff**
TRANSPORTATION	**Thomas J. Frys, P.E., Director**
VETERANS SERVICE AGENCY	**Nicholas Stefanovic, Director**

OFFICE OF MANAGEMENT & BUDGET

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We welcome your comments and suggestions about this budget document.

Please contact us at (585) 753-1157 or write to us at:

301 County Office Building

39 West Main Street

Rochester, NY 14614

or

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https://www.monroecounty.gov/finance

Vision for Monroe County Government

Monroe County is a community of choice that is economically prosperous with a diverse business base, outstanding educational opportunities, sound infrastructure, and access to a wide range of recreational and cultural assets as well as quality affordable housing for its residents. Ours is a community that will encourage future generations to live, work and raise their families here through our commitment to public safety, public health, workforce and economic development, and investments in infrastructure.

Mission for Monroe County Government

Through the dedicated and productive efforts of its workforce, Monroe County will provide high quality service to its residents in a cost-effective manner. By engaging the community and working together with people from all walks of life, Monroe County will create a government structure that lives within its means and promotes fiscal stability. By fostering a spirit of teamwork and collaboration with community partners, Monroe County Government will promote its core values, ensuring a safe and healthy community, with a quality of life second to none.

LEGISLATIVE ACTION

This section will be provided once the Legislature has adopted the 2027 Monroe County Budget.

BUDGET PROCESS

Budget Preparation and Development

The procedures governing the preparation, submission and adoption of Monroe County's annual budget are stipulated in Article IV of the County Charter and Article VI of the Monroe County Administrative Code. The development of the capital budget involves a slightly different process and timing, as also stipulated in Article IV of the County Charter.

Budgeting is a year-long process. In January of each year, the Chief Financial Officer and Director of Management and Budget brief the County Executive on the financial outlook for the forthcoming and successive budget years. After consultation with the County Executive, detailed budget instructions and specific budget targets are issued to operating departments by mid-to-late May to guide the preparation of the budget. In May and June, department heads assess department/agency needs, prepare their respective operating budget requests and submit them to the Office of Management and Budget (OMB) on or before July 1st. OMB personnel, in continued consultation with department staff, analyze budgets during the months of July through October. Many decisions are impacted by federal, state and local changes, which make it imperative to use the latest and most accurate information available before finalizing the budget. Final budget decisions are made by the County Executive, who prepares a proposed budget for submission to the County Legislature on or before November 15th.

Budget Adoption

Following submission of the budget to the County Legislature, the Legislature must meet to deliberate on the budget and must hold at least one public hearing prior to budget adoption. If the Legislature passes the budget as proposed, no further action is required on the part of the County Executive. If the Legislature changes the budget, the changes must be submitted to the County Executive for consideration. The County Executive then has 48 hours to approve or disapprove each of the legislative changes. The Legislature can override a County Executive veto within the next 48 hours with a three-fifths majority vote.

If a budget has not been passed on or before the second Tuesday in December, the Legislature must meet every day until the budget is passed or until and including December 16th, whichever occurs first. If the budget is not passed by December 16th, then the budget as submitted by the County Executive, with any legislative changes agreed to by the County Executive, becomes the adopted budget for the next year. The Monroe County budget takes effect January 1st.

Budget Amendments

During the course of a year the budget is routinely amended. The major reasons are to accept grant funding and to respond to unanticipated program requirements that may necessitate changes of authorizations from one portion of the budget to another. Estimated grant funding may be budgeted through the normal cycle in anticipation of grant funding of a program, but when actual grant amounts are verified through the course of a year, the budget has to be amended to account for exact amounts. Budget amendments that involve the acceptance of additional revenues and corresponding changes of expenses or involve a transfer of expense appropriations between funds have to be approved by the County Legislature. Budget amendments that involve a transfer of expense appropriations of $10,000 or less between departments may be approved administratively with the approval of a department head and the Budget Director, whose authority has been delegated by the County Executive. Major transfers between departments (amounts in excess of $10,000 to a particular line item) require the approval of the County Legislature. Since amendments to the budget are done routinely, the year-to-year comparison in the department budgets and in the financial detail is made from the amended previous year budget (rather than the original adopted) to the new budget.

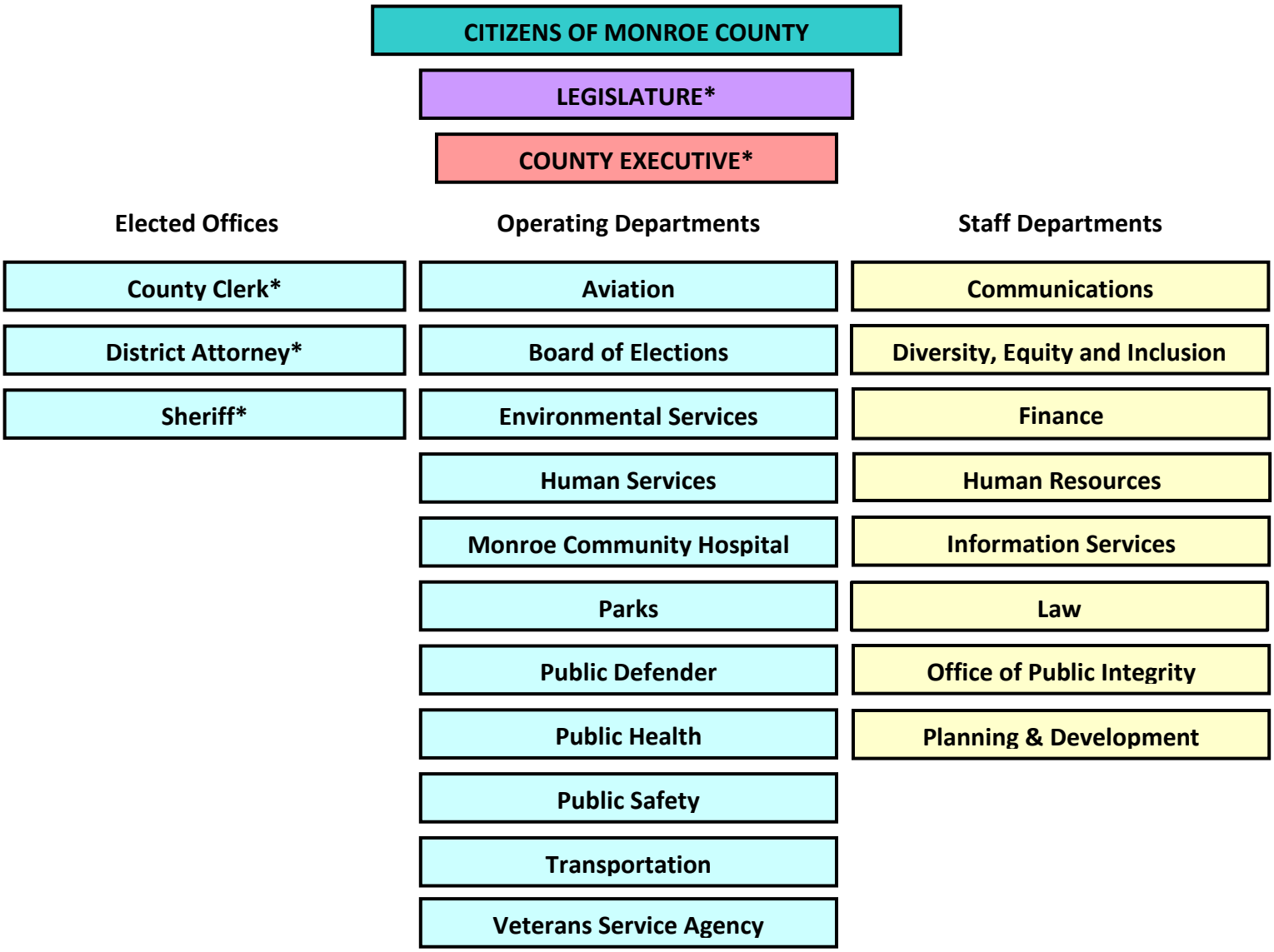
During the budget year, quarterly reviews of key appropriation and revenue accounts deemed critical to maintaining a balanced budget are prepared by OMB and submitted to the Legislature. On the basis of these reviews, OMB, in cooperation with the Controller, prepares a fourth quarter reallocation to revise appropriations for review and approval by the Legislature in anticipation of the current year close-out.

Capital Budget

Monroe County has a six-year plan for capital improvements. This plan is updated each year in the form of a Capital Improvement Program (CIP). As required by Article IV of the County Charter, the administration is required to submit an updated CIP to the Legislature by May of each year, and the Legislature is required to approve the plan on or before the first regularly scheduled meeting in July. The first year of that six-year plan becomes the Capital Budget for the next fiscal year (beginning the following January).

Future implications of the CIP projects on the operating budget are noted in the CIP document. Generally, the implications of capital projects on the operating budget have been to either reduce the cost of maintenance or avoid future increases in the cost of maintaining facilities. For some projects, the implication has been to increase costs because of additional staffing and other expenses required to operate expanded facilities. Other projects result in additional operating costs, but generate additional operating revenues that offset these costs.

The CIP document is separate from this operating budget document. For more information, see the "Capital Program/Debt Service" analysis toward the end of this budget document.



* Elected Officials

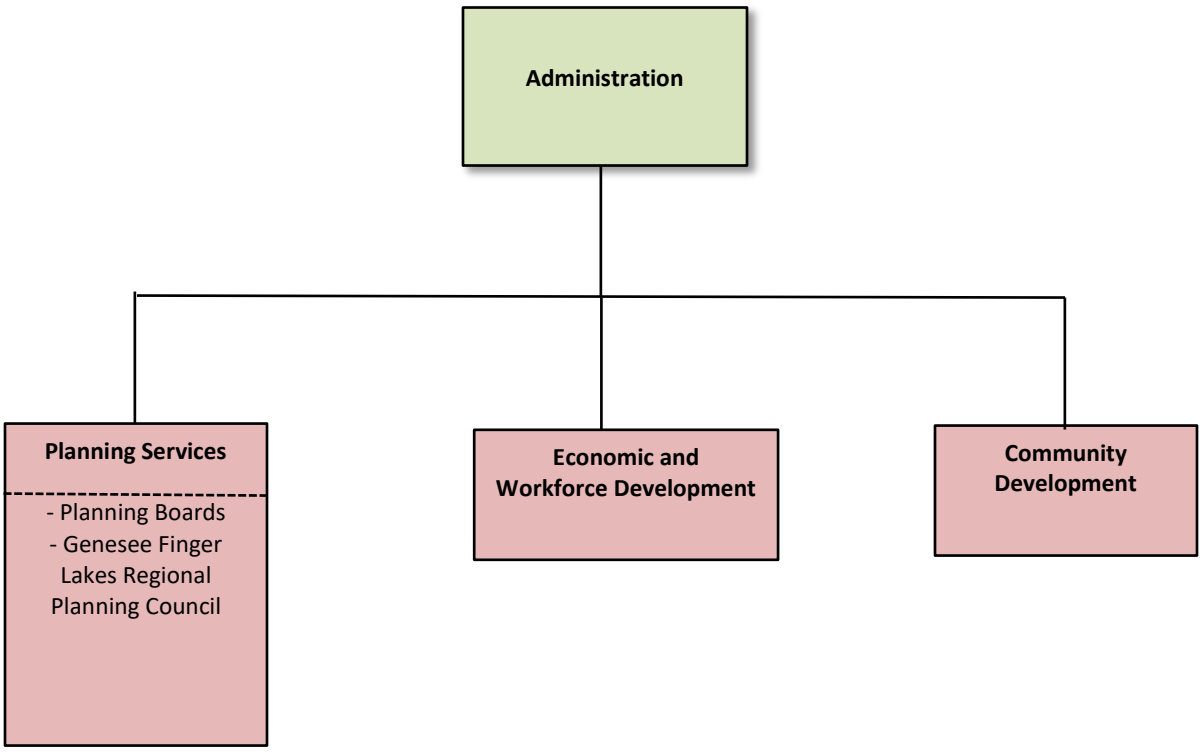
ORGANIZATION STRUCTURE

The department is the principal organization level of the county. The organization of county departments is depicted in the chart on the preceding page. Departments are identified either as operating departments, which provide direct services to residents, or staff departments, which perform functions relating to the support of the operating departments. The County Clerk, District Attorney and Sheriff are directly elected by popular vote, as are the County Executive and the 29 County Legislators.

Departments may be separated into divisions, as necessary, to reach a level that facilitates analysis and understanding. The department level, however, is the level at which the County Legislature actually authorizes appropriations. Within each department and division, unique fund centers are established to identify specific activities of the department. The number of divisions and fund centers presented generally varies according to a department's size and complexity.

The breakdown for the Planning and Development department is shown below. Note that the department is identified by a two-digit number shown in parentheses. For the departmental presentations, divisions are identified by a four-digit number.

PLANNING AND DEVELOPMENT (14)



FINANCIAL STRUCTURE

The county's financial system is organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise the assets, liabilities, fund balance, revenues and expenditures. The following fund types and account groups are used by the county:

GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most governmental functions of the county are financed. The acquisition, use and balances of expendable financial resources and the related liabilities are accounted for through governmental funds. The following are the county's governmental fund types:

1. The General Fund is the county's principal operating fund and includes all operations not required to be recorded in other funds.

    - General Fund Grants are an extension of the General Fund. This allows us to cross fiscal years based on grantor requirements.

2. Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or capital projects) that are legally restricted to expenditures for specified purposes. The county's Special Revenue Funds include the following:

    - The Library Fund accounts for the activities of the Monroe County Library System, which exists to serve member libraries in the county.

    - The Road Fund accounts for certain public works functions relating to maintenance and improvement of county highways.

3. The Debt Service Fund is used to account for reserve funds established for the retirement of outstanding debt. Other than for the proprietary funds, payments of principal and interest on bond anticipation notes, serial bonds, and capital notes are recorded and appropriated in this fund.

4. Capital Projects Funds are used to account for financial resources to be used for the acquisition of major equipment items and the construction of major capital facilities other than those accounted for in the proprietary funds.

PROPRIETARY FUND TYPES

Proprietary Funds are used to account for ongoing organizations or activities that are similar to those often found in the private sector. The following proprietary funds are used by the county:

1. Enterprise Funds are used to account for operations that provide services to the public and are financed primarily by user charges. The county's enterprise funds include Monroe Community Hospital, Pure Waters, the Airport and Solid Waste.

    - Monroe Community Hospital is a health-related facility for the care and treatment of the chronically ill.

    - Pure Waters includes the financing of water resource recovery public improvements, as well as operations and maintenance services that benefit the properties against which user fees are charged.

    - The Frederick Douglass - Greater Rochester International Airport is served by a number of major air carriers and commuter lines providing air carrier services, as well as other related facilities and services. The facility, which is owned by the county, has been leased to the Monroe County Airport Authority, but under the Lease and Operating Agreement, continues to be operated by the county through the Airport Enterprise Fund.

- Solid Waste finances the county's waste disposal and recycling operations.

2. Internal Service Funds are used to account for special activities or services provided by one department of the county to other departments or to other governments on a cost reimbursement basis. Examples of what is included in this category are the following:

   - Building Operations provides for the operation and maintenance of county-owned buildings including the Hall of Justice, County Office Building, CityPlace, Public Safety Building, Ebenezer Watts House, Civic Center Complex, Crime Lab, Pediatrics and Visitation Center, 150 Verona Street, and the Health and Human Services Building.

   - Central Services provides interdepartmental and public mailing services.

   - Fleet Services provides for and services county-owned vehicles and motor equipment.

   - Information Services provides central information services, including computer and telephone systems and support.

   - Risk Management provides for the county's insurance requirements for general liability, workers' compensation and unemployment coverage. These funds are also used to account for certain claims and judgments.

ACCOUNTING MEASUREMENT FOCUS

Governmental Funds are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when measurable and collectible. Expenditures are recognized when the related fund liability is incurred, except for principal and interest on long-term debt, which are recorded as expenditures when paid, and compensated absences, which are recognized as a liability in the applicable fund when due and payable.

Proprietary funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. Under this basis of accounting, revenues are recognized when earned and expenses are recorded when the liabilities are incurred.

BUDGET FORMAT

The budget document consists of two major parts: the narrative program description or "Department" budget and the line item or "Financial Detail" portion.

The program budget is organized by elected official. Departments under each elected official are presented in alphabetical order. For each department, an organization chart is presented which shows the breakdown of the department into its organizational components (divisions). Pie charts for each department display operating budget appropriations by division or category.

Budget information is presented for each major organizational component within a department to facilitate analysis and understanding. While most budget pages follow the format described below, the format for some pages may vary slightly to include fee schedules or relevant statistical information in the form of bar charts, additional pie charts, or tables. Generally, the page format contains the following components:

Descriptions of each major organizational component summarize the functions of the department or division and include relevant information regarding any recent or proposed organizational or programmatic changes. Descriptions may also be provided for the department's cost centers.

Mission, Accomplishments and Objectives detail the philosophy of each department as well as what the department has accomplished in 2026 and the goals for 2027.

Department Budget (financial information) presents appropriations by object of expense, revenue by major source, and the net county support required by the department. Depending on the structure of the department, budget summaries may also appear for each division within the department. The net county support amount is the difference between a department's appropriations and its anticipated revenue and represents the amount of support required from property taxes and other general fund revenues. Financial data is presented for the 2026 budget as amended and the 2027 budget as proposed/adopted.

Performance Measures present data about the organization's input, output, service quality and efficiencies. Measures for the previous year, current year and budget year are presented.

Staff tables (a separate section of this document) show the personnel for 2027 by title, number of full-time equivalent positions, and pay group. Salary Schedules (a separate section of this document) relate pay groups to annual salary amounts.

The Financial Detail portion of the budget document provides additional clarity and transparency by detailing expenses and revenues in a line item format for major organizational components (divisions) within each department. Departments are presented in order by financial system account number. The financial data shows the actual expenses and revenues for 2025, the appropriations and revenues in the 2026 budget as amended, each department's funding request and revenue estimates for 2027, and the County Executive's proposed/adopted budget for 2027. Financial detail is also provided to reflect the format of the new financial system, Workday, which went live October 1st, 2026.

DEFINITION OF TERMS

ADOPTED BUDGET

This is the annual budget plan for the upcoming fiscal year as formally approved by the County Legislature pursuant to the provisions of Article IV of the County Charter and in Article VI of the County Administrative Code.

AMENDED BUDGET

This is the budget with changes in appropriations and revenues that occur after adoption of the budget by the County Legislature. Generally, these changes result from appropriation transfers among commitment line items and the acceptance of grant funds during the year.

APPROPRIATED FUND BALANCE

The amount of fund balance estimated to be available from previous years and designated for use in the current year. The equation for a balanced budget is: Appropriations = Estimated Revenues + Appropriated Fund Balance.

APPROPRIATIONS

An authorization granted by the County Legislature to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount and to the time period during which it may be expended. Appropriations are divided into budgetary categories, each of which represents a unique object of expense and which facilitates an accounting of the use of county resources.

ASSESSED VALUATION

A value set upon real estate or other property by a government as a basis for levying taxes. In some cases, the value may only be a fraction of the property's market value.

ASSESSED VALUE TAX RATE

The amount of tax levied for each $1,000 of assessed valuation.

ASSET EQUIPMENT

One of the major categories of appropriations. This category includes equipment designated as fixed assets. Examples are: office, computer, construction, plant, laboratory, grounds or motor vehicle, landscaping, law enforcement, safety, tools and shop equipment.

ATTRIBUTABLE REVENUE

The revenue generated as a direct consequence of the provision of a specific governmental activity, such as fees, federal or state aid for programs and income from sales. If the government no longer provided the service, the revenue would also stop.

AUTHORIZED POSITION

The status assigned to a position that has been created by either the County Legislature or the County Executive.

BUDGET

A plan of financial operation including estimates of proposed expenditures for a given period and the proposed means of financing them. It is generally a financial plan for a single fiscal year. For additional information, see Operating Budget and Capital Budget.

CAPITAL BUDGET

The annual spending plan for major improvements and construction projects that are defined as capital projects (see below). It provides project details, project priority ratings, costs and funding sources.

CAPITAL FUND

An authorization by the County Legislature to spend a defined amount for a particular item or category of items (e.g., "construct a new building" or "reconstruct several culverts"). Each fund has a separate authorizing resolution by the Legislature. The source of funding is usually the sale of bonds or notes, but it might also include federal or state aid or funding by the City of Rochester, the Monroe County Water Authority, a town or a village.

CAPITAL IMPROVEMENT PROGRAM (CIP)

The six-year spending plan for major improvements and construction projects. It provides detail at summary level by functional area and department, funding source and year. The first year of a capital improvement program becomes the proposed capital budget for the next fiscal year.

CAPITAL PROJECT

Any object that is acquired, constructed or renovated having a useful life of three years or longer as defined under the New York State Local Finance Law, Section 11, with a "Period of Probable Usefulness."

CASH CAPITAL (PROVISION FOR CAPITAL PROJECTS)

One of the major categories of appropriations. Funds designated specifically for capital projects in order to avoid long-term debt financing are "Cash Capital."

COMMITMENT ITEM/SPEND CATEGORY/SUB-OBJECT OF EXPENSE

A sub-category of expense (e.g., salaries, overtime and longevity) within a Commitment Item Class/Ledger Account Summary (e.g., Personnel Services).

COMMITMENT ITEM CLASS/LEDGER ACCOUNT SUMMARY/OBJECT OF EXPENSE

Categories of budget appropriation. The Financial Detail section is presented using the following objects:

SAP Code	Object	Workday Ledger Account Summary
501000	Personnel Services	51 Personnel Services
503000	Provision for Capital Projects	590 Contributions
504000	Contractual Services	54 Contractual Services
505000	Supplies and Materials	55 Supplies & Materials
506000	Debt Service	56 Debt Service
507000/961200	Employee Benefits	52 Benefits
508000/900000	Interdepartmental Charges	900 Interdepartmental Charges
541000	Asset Equipment	552 Asset Equipment

CONSTITUTIONAL DEBT LIMIT

In accordance with Article VIII of the State Constitution and Title 9 of Article 2 of the Local Finance Law, this limits the amount of debt which can be incurred to 7% of the five-year average full value of taxable real property.

CONSTITUTIONAL TAX LIMIT

In accordance with Section 10 of Article VIII of the State Constitution, this limits the amount Monroe County may raise in real estate taxes in any fiscal year, exclusive of debt service, to 1.5% of the five-year average full value of taxable real estate of the county.

CONTINGENCY ACCOUNT

A budgetary appropriation established for unforeseen expenditures not otherwise budgeted. To use this appropriation, the County Legislature must approve its transfer to the appropriate department and account against which the expense will be charged.

CONTRACTED DEBT SERVICE

The reimbursement to other parties for principal and interest payments on amounts borrowed from these parties for capital purposes.

CONTRACTUAL SERVICES

One of the major categories of appropriations. Examples of contractual services are travel, mileage, memberships, equipment maintenance, rental of equipment, telephones, utilities, contracts for services, software licenses and rental of space.

COST CENTER

An organizational component of a division.

DEBT SERVICE

One of the major categories of appropriations. The principal and interest payments for bond and note obligations incurred by borrowing to finance capital projects. These payments are similar to mortgage payments on a home.

DEPARTMENT

The highest organizational level for the provision and delivery of a specific government service or closely related services. A department may be comprised of divisions and/or cost centers.

DIVISION

The major organizational component of a department.

EMPLOYEE BENEFITS

One of the major categories of appropriations. Employee Benefits include retirement, social security, dental and retired dental, and medical and retired medical.

ENTERPRISE FUND

A governmental accounting fund in which services provided are financed and operated similarly to those of a private business. User charges provide the majority of revenues necessary to support its operation.

EQUALIZATION RATE

A means for converting the assessed value of property to its full value.

EXECUTIVE'S MESSAGE

A general discussion of the proposed budget as presented in writing by the County Executive to the Legislature.

FEE FOR SERVICE (FS)

A sub-category within Interdepartmental Charges. Specific services (other than Internal Service or ICAP charges) charged by a county department or division to another county department or division. A positive expense appears in the cost center incurring the charge while a negative expense (Service Chargeback) appears in the cost center performing the service.

FINANCIAL DETAIL (LINE ITEM BUDGET)

Supplementary detail to the budget document to facilitate analysis and understanding, and provide line item information supporting the appropriations and revenues for each department. Actual figures are given for the preceding fiscal year, while financial data is also provided for the current year's amended budget, and the department request and the County Executive's proposal for the budget year.

FULL-TIME EQUIVALENT (FTE)

The staffing of employee positions, in terms of productive work hours.

FULL VALUATION

The term used to indicate a property appraisal at 100% of market value at a specified prior point in time.

FULL VALUE TAX RATE

The amount of tax levied for each $1,000 of full valuation.

FUND

A self-balancing group of related accounts.

FUND BALANCE

The colloquial term for what is now known as Net Position. In fund accounting, Net Position (fund balance) = Assets - Liabilities.

GENERAL FUND

The accounts of the county are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The General Fund is the county's principal fund, accounting for all financial resources not required to be recorded in other funds. Other types of funds consist of Enterprise, Debt Service, Internal Service and Special Revenue Funds.

GRANT

Funding from sources outside the county (federal, state or private) to conduct a specific program to achieve a specific purpose.

HOTEL ROOM OCCUPANCY TAX

This is a tax calculated as a percentage of the cost of room occupancy on a daily basis (hotel, motel, bed and breakfast, etc.). The rate of taxation is 6% in addition to the standard combined sales tax rate (see the analysis of the Hotel Room Occupancy Tax in the Tax Analyses part of this budget document).

ICAP (INDIRECT COST ALLOCATION PLAN)

A sub-category within Interdepartmental Charges. This federally approved plan refers to the allocation of expenses of staff departments. A positive expense appears in the cost center incurring the charge while a negative expense (Service Chargeback) appears in the cost center of the staff department.

INTEREST ON INDEBTEDNESS

One of the sub-categories of appropriations under Debt Service. Interest on Indebtedness includes the annual interest payment on bonds and notes issued by the county.

INTERDEPARTMENTAL CHARGES

One of the major categories of appropriations. The Interdepartmental Charges appropriation represents the expense to one county department for services or supplies provided by another county department. This category is divided into three types of expenditures: 1) Fee for Service charges, 2) Internal Services charges, and 3) ICAP charges. Each of these sub-categories is defined under its own heading.

INTERNAL SERVICES (IS)

A sub-category within Interdepartmental Charges. Services charged by a county department or division (classified as part of an Internal Service Fund) to other county departments. Internal Services departments or divisions include Facilities Management, Information Services and Unallocated Insurances. These services are consumed internally in the operations of county departments and are principally financed by charges to user departments. A positive expense appears in the cost center incurring the charge while a negative expense (Service Chargeback) appears in the cost center of the internal service department or division.

INTERNAL SERVICES DISTRIBUTION

An allocation of the budgeted costs of the Internal Services operations to the users of the services.

MANDATED SERVICES

Mandated services are those that the county is required to provide through either federal or state law. The level of control of these services can range from no control to some control over the level of service provided. Federal/state initiatives - services that are significantly reimbursed by federal/state aid - are also included as mandated services.

NET COUNTY SUPPORT

The difference between appropriations and attributable revenue that must be raised through the property tax levy or non-attributable revenue.

NON-ATTRIBUTABLE REVENUE

The revenue flowing into the county that is not the direct consequence of providing a specific governmental service. Examples include Sales Tax, Off-Track Betting earnings and interest earned on investments. This revenue, together with the property tax, provides the net county support for programs.

NON-MANDATED SERVICES

Non-mandated services are those for which there is no federal or state requirement, nor are otherwise initiated by another level of government.

OPERATING BUDGET

The annual spending and program plan for county operations and services. It includes appropriations by category of expense and revenue estimates to support county operations and services.

PAY GROUP

Designation within the salary schedule establishing the compensation range for each class of position.

PERSONNEL SERVICES

One of the major categories of appropriations. Personnel Services appropriations include salaries for full-time and part-time employees, overtime costs, shift differential, holiday pay, longevity, retention, educational reimbursement and mandated training.

PRINCIPAL ON INDEBTEDNESS

One of the sub-categories of appropriations under Debt Service; Principal is the amount originally borrowed to finance capital projects and principal payments redeem part of the amount borrowed.

PROGRAM BUDGET

The main part of the Monroe County budget consists of department budgets that describe the programs that the county administers. Each department, division and cost center has a description that is intended to explain the services it provides or the program it carries out.

PROPOSED BUDGET

The budget plan for the upcoming fiscal year recommended by the County Executive to the County Legislature for its formal approval. The budget is "proposed" until it is formally approved or "adopted" by the County Legislature.

PROVISION FOR CAPITAL PROJECTS (SEE "CASH CAPITAL")

REAL PROPERTY TAX

This is a tax on real estate based on the equalized full taxable value of property. Rates of taxation for county purposes vary among the taxing jurisdictions in the county depending on the assessment practice of each jurisdiction. See the analysis of the Monroe County Real Property Tax in the Tax Analyses portion of this budget.

REVENUES

The general category for all income sources which finance county services.

SALES TAX

A tax as a percentage of retail sales (with the general exceptions of food, pharmaceuticals, and other medical supplies) is levied by the State of New York and Monroe County. See the analysis of the Monroe County Sales Tax in the Tax Analyses portion of this budget.

SALES TAX CREDIT

The City of Rochester, villages, and school districts in Monroe County receive cash payments for their entire share of sales tax. In towns outside of villages, property owners receive the benefit of the aggregate first $55 million sales tax directly through a credit that reduces their property tax bills and represents their proportionate share of sales tax allocated to the town. Beginning in 1996, the town aggregate amount over $55 million is distributed to the town governments in direct cash payments.

SEASONAL EMPLOYEE

The status assigned to an employee working a portion of the fiscal year and entitled to minimal fringe benefits.

SERVICE CHARGEBACKS

This includes three different types of interdepartmental charges: Internal Service charges, ICAP charges and other Fee for Service charges (see separate definitions for each). In each case, a department will utilize staff and resources in their own budget to perform a service for another department or division. The department being charged for the service will show a positive expense under its interdepartmental charges budget. The department performing the service will show a negative expense in its budget. These negative expenses are categorized as Service Chargebacks. This presentation of the budget coincides with the accounting presentation in the county financial system.

STAFF

A section of the budget that lists the proposed personnel by title, number of positions and pay group.

SUPPLIES AND MATERIALS

One of the major categories of appropriations. Examples of supplies and materials appropriations are consumable items such as office, construction, technical, institutional, medical and laboratory, landscaping, law enforcement, safety, recreational, chemical supplies, fuel and gasoline, motor oil, vehicle parts, clothing, books and periodicals and non-fixed asset equipment.

TAX LEVY

The total amount to be raised by the general real estate or property tax.

TAX RATE

The amount of tax levied for each $1,000 of equalized taxable full valuation.

UNALLOCATED EXPENSE/REVENUE

Appropriations and revenues not directly related to any department operations are included in the Unallocated Expense/Unallocated Revenue part of the budget. Examples of such appropriations are the contingency account, the contribution to the Rochester-Genesee Regional Transportation Authority, and debt service accounts. Revenues include the real property tax, sales tax, interest earned on investments and several other categories.

UNIT CHARGES

The charges to users in Pure Waters districts based upon water consumption and/or assessed value.

USER FEE

The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Financial Strategies for Monroe County

1. Maintain Stable Tax Rate

Aggressive efforts to control costs and enhance revenues from outside the County Tax Base will be continued, enabling the county to lower the property tax rate for 2027 to $5.42 while still providing quality services to its residents.

To this end, Monroe County will:

- Pursue cost-saving and revenue-enhancing measures that reduce the need for county taxpayer funding;
- Pursue federal, state, and other funding and financing strategies that reduce the need for county taxpayer funding;
- Pursue legislative reforms at all levels of government that facilitate the county's ability to deliver services efficiently and effectively.

Collaboration with other governments in and outside of Monroe County, as well as with local businesses and educational institutions, is critical to the success of these efforts.

2. Continue Multi-Year Budget Forecasting

The Monroe County budget document will include an annual budget plus a two-year budget forecast. This will assist policy-makers in their assessment of the proposed budget as well as highlight the potential impact of – and opportunities for change in – existing and proposed local, state and federal programs and policies. The net result will be a better basis for decision-making that supports sustainable programmatic and fiscal health in Monroe County.

3. Manage County Reserves and Fund Balances

This financial strategy was replaced by Resolution 262 of 2023, Establishing Fund Balance Policy.

As adopted, Monroe County will maintain an available general fund balance (the combined assigned and unassigned fund balance categories) to be within ten million dollars ($10 million), plus or minus, of ten percent (10%) of the all-funds expenditures in the currently adopted operating budget.

The Director of Finance-Chief Financial Officer shall calculate annually, at the time audited financial statements are filed with the Clerk of the Legislature, compliance with the policy.

Available fund balance in excess of the maximum requirement may be used in subsequent budgets to provide property tax stability, capital project funding, and/or debt reduction, or for any other lawful purposed approved by the County Legislature.

In the event available fund balance falls below the minimum requirement, the Director of Finance-Chief Financial Officer shall prepare a plan to restore the available fund balance to the minimum requirement in the next budget year or other appropriate period of time.

4. Continue Conservative Cash and Debt Management Practices

The County administration's debt policy provides that debt shall be issued to finance capital projects where funding sources are not immediately available. The debt will be structured in the most efficient manner to limit the impact on the taxpayer and will take payment of existing debt obligations into consideration as well as the total projected operating cost of the county. The use of cash capital through the operating budget will be utilized on an increasing basis to reduce the need for borrowing and avoid the associated interest costs. Cash Capital will be used for annually recurring capital improvement projects, recurring information technology projects,

projects with a short useful life, or for other projects with costs estimated at $100,000 or less as financial and budgetary conditions permit without placing undue pressures on the taxpayers. Any and all debt issues will be structured and sold in accordance with sound debt management practices and in compliance with NYS Local Finance Law.

5. Maintain Appropriate Internal Controls

All employees will be responsible and accountable for the safekeeping of public assets and a system of internal controls will be maintained and monitored for enhancement opportunities, ensuring compliance with all applicable laws and prudent stewardship of public funds.

The Internal Audit Unit of the Finance Department will develop and present an annual internal audit plan to the Audit Committee, as required by the Charter, which will also receive all audit reports produced by the Internal Audit Unit.

6. Enhance Economic Development Efforts

Economic development efforts will be fully coordinated with other levels of government and local agencies to aggressively advance projects that strengthen the underlying economic fundamentals of Monroe County. These efforts will contribute to Monroe County's ability to retain and attract business, expand the capacity and capability of the local workforce, maintain a stable tax rate and provide quality services to its residents.

7. Track Performance Towards Goals

Performance measures and targets will be established to measure, manage and promote attainment of Monroe County's financial goals.

MONROE COUNTY PROCUREMENT POLICY

1. **Background**

This policy has been developed to ensure that Monroe County is in compliance with New York State General Municipal Law concerning the procurement of goods and services as defined herein.

In accordance with New York State General Municipal Law §103, all purchase contracts involving an expenditure of more than $20,000[1] and all contracts for public works involving an expenditure of more than $35,000[2] must be publicly bid. This policy prescribes the manner in which expenditures for purchase contracts and public works contracts not subject to public bidding requirements are awarded, as well as for contracts for professional services not subject to public bidding requirements, and which are subject to approval by the County Legislature and/or the County Executive. This policy supersedes any policy previously issued and approved.

Goods and services that are not subject to competitive bidding must be procured in a manner as to assure the prudent and economical use of public funds in the best interest of the taxpayers; to facilitate the acquisition of goods and services of maximum quality at the lowest possible cost under the circumstances; and to guard against favoritism, improvidence, extravagance, fraud and corruption. These internal policies and procedures are updated annually and apply to all procurements of goods and services which are not required to be made pursuant to the competitive bidding requirements of General Municipal Law §103 or of any other general, special or local law.

2. **Guidelines for Securing Competitive Quotations for Purchase and Public Works Contracts**

All County employees involved in the procurement process shall follow this policy for all purchase and public works contracts of $20,000 or less.

All purchases of twenty-five dollars ($25) or less may be made directly with petty cash, subject to the Petty Cash Guidelines established by the Monroe County Controller.

Purchases of commodities above twenty-five dollars ($25) up to and including three thousand dollars ($3,000) may be made at the discretion of the various departments. The purchase of infrequent and limited services, such as repairs and maintenance, above twenty-five dollars ($25) up to and including three thousand dollars ($3,000) may be made at the discretion of the various departments. A written cost quotation shall be obtained before any purchase and shall be maintained by the requesting department. This policy recognizes that the potential cost savings from competition can be quickly outweighed by the costs inherent in seeking multiple quotations.

For all purchase and public works contracts over $3,000 up to and including $20,000, the County will seek to secure at least three (3) legitimate and competitive written quotations, and shall make an award based on the lowest responsive and responsible quotation. Any deviation from this policy shall have written justification from the Purchasing Manager and shall be included in the procurement record.

Purchase and public works contracts that exceed $20,000 shall be procured through sealed public bid. Public works contracts in excess of $20,000 may be subject to approval by the Monroe County Legislature and/or the Monroe County Purchasing Manager.

Pursuant to Chapter 26 of the Monroe County Code, purchase contracts in excess of $20,000 and public works contracts in excess of $60,000 require an approved Minority and Women-Owned Business Enterprise (M/WBE) Utilization Plan or a partial or total waiver of such requirements issued by the Department of Diversity, Equity, and Inclusion. County participation goals for the total value of such contracts are 12% MBE and 3% WBE. Purchase contracts for

[1] Chapter 56 N.Y. Laws of 2010
[2] Chapter 494 N.Y. Laws of 2009

service work shall not include banking relationships, the issuance of insurance policies or contracts, or contracts with the County for the sale of bonds, notes or other securities. The term "contract" shall not include a contract or other agreement with a municipal corporation, school district, district corporation, board of cooperative educational services, utility, not-for-profit corporation, or publicly traded company.

3. **When Competitive Bidding May Not Apply**

In accordance with General Municipal Law, there are instances in which public bidding is not required. These instances include:

- purchases through New York State contracts
- commodity and installation/repair purchases through federal, state, county or political subdivision contracts[3]
- purchases made by Monroe Community Hospital (MCH) through group purchasing organizations pursuant to Public Health Law
- items to be purchased from a "sole source"
- items procured through a "true lease"
- surplus supplies, materials or equipment purchased from another governmental or public benefit entity
- supplies, materials or equipment purchased from state correctional institutions or from qualified charitable not-for-profit agencies for the blind or disabled
- purchases or public works required in an emergency, subject to the requirements of the emergency purchase order procedures
- standardization of an item as approved by the County Legislature
- energy performance contracts
- professional services contracts
- purchases of apparatus, materials, equipment or supplies, or contracts for services related to the installation, maintenance or repair of apparatus, materials, equipment, and supplies, through a contract let by the United States of America or any agency thereof, any state or any other political subdivision or district therein if such contract was let to the lowest responsible bidder or on the basis of best value as authorized pursuant to General Municipal Law §103(16)

4. **Best Value Procurement**

"Best value" procurement means the basis for awarding contracts for materials, supplies, equipment, apparatus, or services, except public works under Article 8 of the New York Labor Law, to the County, which optimizes quality, cost, and efficiency, among responsive and responsible offerers. Such basis shall reflect, wherever possible, objective and quantifiable analysis. Such basis may also identify quantitative factors to be used for awarding purchase contracts and service, including but not limited to: small businesses; certified Minority- and Women-Owned Business Enterprises as defined in subdivisions one, seven, fifteen and twenty of Section 310 of the Executive Law; a minority- or women-owned business enterprise certified by Monroe County in accordance with Section 26-5 of the Monroe County Code; certified service-disabled veteran-owned business enterprises as defined in subdivision one of section forty of the Veterans' Services Law; and/or or green procurement specifications approved by New York State.[4]

Best value procurement shall be subject to the following requirements:

a) The County Purchasing Manager shall determine when best value shall be the basis of an award. The Purchasing Manager shall document the criteria used to rate proposals and evaluation results, or if not practicable, such other justification which demonstrates how best value was achieved for the County.

[3] Chapter 308 N.Y. Laws of 2012

[4] Local Law No. 9 of 2023

b) Whenever practicable, the evaluation of best value shall be based upon objective and quantifiable factors which optimize quality, cost, and efficiency, but shall not be based solely on cost, in accordance with New York State Finance Law § 163.

c) The County's solicitation documents shall prescribe the minimum specifications or requirements that must be met in order for bidders and offerers to be considered responsive, and describe the general manner in which the evaluation and selection shall be conducted.

d) In accordance with Article 8 of the Labor Law, best value may not be used for purchase contracts necessary for the completion of public works contracts.

e) The Purchasing Manager shall submit reports to the Clerk of the Legislature noting how many public bids were awarded each month, on what basis each public bid was awarded, and, if such basis was best value, what criteria was used to rate proposals and evaluation results.

The evaluation criteria for best value procurement may include:

a) initial cost
b) total cost of ownership or life cycle costs
c) reliability of contractor, product, or service
d) contractor's experience with similar projects
e) compliance with material, workmanship, and performance requirements
f) compatibility with existing equipment or systems
g) contractor's record of safety
h) certified Minority- and Women-Owned Business Enterprises
i) certified service-disabled veteran-owned business enterprises
j) green procurement specifications approved by New York State
k) scheduling and delivery timeframes
l) product or service warranty
m) local economic impact
n) small businesses

5. **Professional Services**

Professional services are not subject to public bidding requirements but are subject to approval by the Monroe County Legislature and/or the County Executive. Professional Services generally include services rendered by architects and engineers, and certain other services requiring specialized or technical skills, expertise or knowledge, the exercise of professional judgment or a high degree of creativity. Insurance coverage (health, fire, liability and workers' compensation) is considered a professional service. General guidelines for determining professional services are as follows:

a) Whether the services are subject to State licensing or testing requirements;
b) Whether substantial formal education or training is a prerequisite to the performance of the services;
c) Whether the services require a relationship of personal trust and confidence between the contractor and municipal officials.

All RFP/RFQ/EOI must comply with the Department of Finance, Division of Purchasing's current Procedures for Service Contracts. This includes but is not limited to scoring all RFP/RFQ/EOI on Minority and Women-Owned Business Enterprises (M/WBE) Utilization, Disadvantaged Business Enterprise (DBE) Utilization, Veteran-Owned Small Business (VOSB) and Service-Disabled Veteran-Owned Small Business (SDVOSB) and Local Office.

Pursuant to Chapter 26 of the Monroe County Code, professional service contracts in excess of $20,000 require an approved M/WBE Utilization Plan or a partial or total waiver of such requirements issued by the Department of Diversity, Equity, and Inclusion. County participation goals for the total value of professional service contracts are 12% MBE and 3% WBE. Professional service contracts shall not include banking relationships, the issuance of

insurance policies or contracts, or contracts with the County for the sale of bonds, notes or other securities. The term "contract" shall not include a contract or other agreement with a municipal corporation, school district, district corporation, board of cooperative educational services, utility, not-for-profit corporation, or publicly traded company.

All County employees involved in the procurement process shall follow this policy for all professional services agreements.

For all professional services agreements of $20,000 or less, a Request for Proposals (RFP), Request for Qualifications (RFQ) or Expression of Interest (EOI) is not required but may be used when practical. The requesting department shall obtain a written proposal, quotation or statement of work.

For all professional services agreements greater than $20,000, an RFP, RFQ, or EOI is required unless waived by the County Executive or his designee. A waiver may be issued only in the event of a public emergency, as defined under General Municipal Law or the New York State Defense Emergency Act. The County Executive or his designee shall notify the Monroe County Legislature within 90 days of the issuance of any waiver.

Professional services contracts in excess of $20,000[5] are subject to approval by the Monroe County Legislature.

6. **Vendor Contacts**

A firm, individual or other entity that reviews and/or aids in the preparation of a document created by or for the County in furtherance of a procurement, including but not limited to design documents, public bid documents, RFPs, RFQs or EOIs, in draft or final form, in whole or in part, prior to issuance of said procurement may not submit a response on such subject matter, nor serve as a subcontractor or consultant to a responding firm, individual or other entity for the first five years of the contract period. Such prohibition includes, but is not limited to:

- Individuals and/or entities that serve as contractors or subcontractors during a project's design phase may not bid as a contractor or subcontractor on the project's construction contracts.
- Individuals and/or entities that draft or receive a copy of specifications (in whole or in part) produced by or for the County prior to the release of a sealed bid may not bid as a contractor or subcontractor on the bid.
- Individuals and/or entities that make recommendations to the County pursuant to a professional services contract may not bid as a contractor or subcontractor on a subsequent procurement to implement such recommendations.

The above prohibition shall not be construed to limit the County's ability to contact a firm, individual or other entity, or a subcontractor or consultant thereto, concerning the subject matter of a public bid, RFP, RFQ or EOI prior to the commencement of the restrictive period (i.e., thirty (30) days prior to the issuance of a public bid, RFP, RFQ or EOI).

A firm, individual or other entity, or a subcontractor or consultant thereto, may not have substantive contact with a County employee or officer, but for the Purchasing Manager or his or her designee, concerning the subject matter of a public bid, RFP, RFQ or EOI during a restrictive period beginning thirty (30) days prior to the issuance of said public bid, RFP, RFQ or EOI and continuing until the selection committee has made a selection or the bid has been opened and the results made public.

No County employee or officer, but for the Purchasing Manager or his or her designee, may have any substantive contact with a responding firm, individual or other entity, or a subcontractor or consultant thereto, concerning the subject matter of a public bid, RFP, RFQ or EOI during a restrictive period beginning thirty (30) days prior to the issuance of a public bid, RFP, RFQ or EOI and continuing until the selection committee has made a selection or the bid has been opened and the results made public.

[5] Monroe County Local Law #2 of 2014

Prior to serving on any RFP, RFQ or EOI selection committee, all members thereof must affirm in writing that they have had no substantive contact with any responding firm, individual or other entity, or a known subcontractor or consultant thereto, concerning the subject matter of a procurement, for the thirty (30) days prior to the issuance of a RFP, RFQ or EOI to the present, and that they will continue to have no substantive contact therewith until the selection committee has made a selection.

Violations of this policy must be reported in writing to the Purchasing Manager by any County employee or officer with knowledge of the violation. Any County employee or officer who violates this policy will be subject to disciplinary action, up to and including, termination of employment.

Violations of this policy by a firm, individual or other entity, or a subcontractor or consultant thereto, may result in the exclusion of any response to a public bid, RFP, RFQ or EOI submitted on their behalf and/or debarment from responding to a County-issued procurement process for up to five (5) years. Any contract or agreement entered with a firm, individual or other entity subsequent to a violation of this policy during the procurement process is null and void.

7. **Exceptions**

Contracts for the procurement of all supplies, services, materials, equipment and public works entered into by Monroe County that involve the expenditure of federal or state funds, shall be conducted in accordance with any mandatory applicable regulations of the funder.

Exceptions to this policy shall only be made upon the written approval of the County Attorney.

8. **M/WBE Local Law**

This policy incorporates by reference Chapter 26 of the Monroe County Code (Utilization of Minority and Women-Owned Businesses) and the Monroe County Minority and Women Business Enterprise (M/WBE) Certification Program and Utilization Administrative Rules and Regulations, as the same may be amended from time to time.

Chapter 26 is intended to promote and encourage the utilization of minority and women-owned business enterprises in procurement by the County of Monroe and establish clear guidelines for what constitutes a minority and women-owned business enterprise, create a directory of minority and women-owned business enterprises, expand the use of Minority- and Women-Owned Business Enterprises in all areas of County procurement, institute reporting guidelines, conduct training for minority and women-owned business enterprises, and set new goals for the use of minority and women-owned business enterprises in County procurement.

9. **Purchasing Authority**

In accordance with Monroe County Local Law #3 of 1989, the Purchasing Manager is responsible for purchasing in Monroe County.

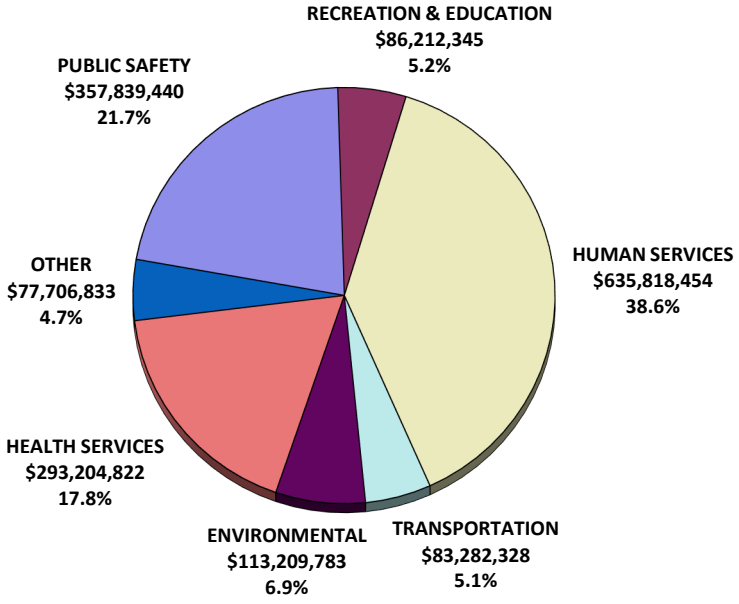
BUDGET SUMMARY

OPERATING BUDGET	2026	2027	CHANGE	% CHANGE
Mandated [1]	$ 1,240,305,790	$ 1,307,153,807	$ 66,848,017	5.4%
Non-Mandated [1]	113,878,390	115,596,223	1,717,833	1.5%
Debt Service/Cash Capital [1][2]	84,874,596	86,256,053	1,381,457	1.6%
Non-Mandated User Fee Supported [1]	128,620,692	138,267,922	9,647,230	7.5%
TOTAL OPERATING BUDGET	$ 1,567,679,468	$ 1,647,274,005	$ 79,594,537	5.1%

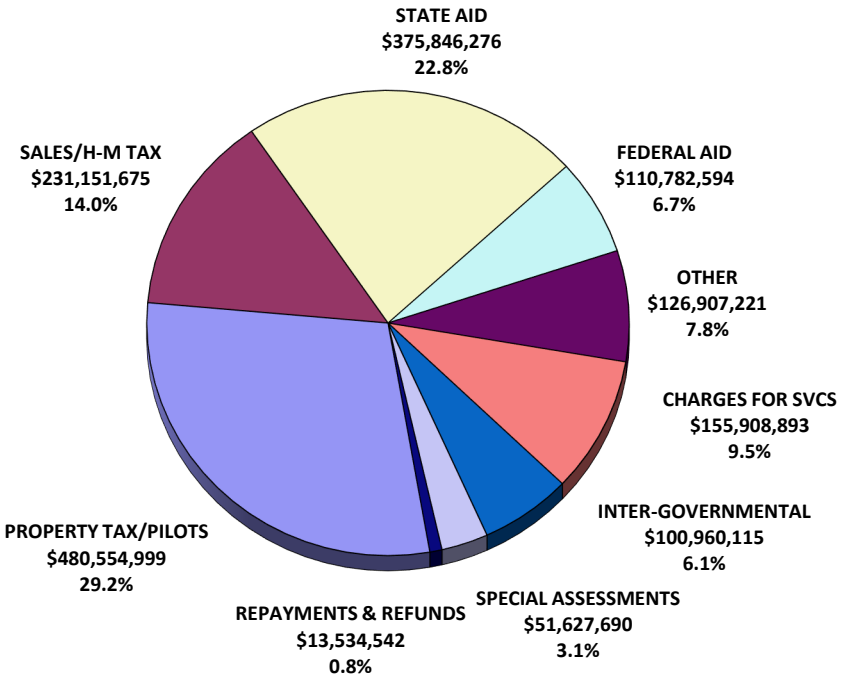
[1] For comparative purposes, the 2026 budget may include codification changes to accurately reflect 2027 coding.

[2] Debt service and cash capital costs represent obligations to pay for capital budget related expenditures which are approved under a separate legislative action.

2027 OPERATING BUDGET
TOTAL EXPENSES
WHERE THE MONEY GOES
BY FUNCTIONAL AREA



TOTAL REVENUES
WHERE THE MONEY COMES FROM



2027 BUDGET SUMMARY BY ELECTED OFFICIAL

	OPERATING BUDGET		
	Appropriations	**Revenues**	**Net County Cost**
COUNTY CLERK	$ 12,375,905	$ 13,459,868	$ (1,083,963)
COUNTY LEGISLATURE	3,494,334	0	3,494,334
DISTRICT ATTORNEY	28,921,480	4,955,380	23,966,100
SHERIFF	226,150,375	29,131,239	197,019,136
COUNTY EXECUTIVE	1,376,331,911	1,127,555,749	248,776,162
TOTAL	**$ 1,647,274,005**	**$ 1,175,102,236**	**$ 472,171,769**
TOTAL REAL PROPERTY TAX LEVY			**$ 472,171,769**

2027 BUDGET SUMMARY BY DEPARTMENT

Department	Appropriations	Revenues	Net County Cost
AVIATION	$ 31,295,775	$ 31,295,775	$ 0
BOARD OF ELECTIONS	16,355,889	16,355,889	0
COMMUNICATIONS	1,592,337	15,000	1,577,337
COUNTY CLERK	12,375,905	13,459,868	(1,083,963)
COUNTY EXECUTIVE	1,287,392	49,266	1,238,126
COUNTY LEGISLATURE	3,494,334	0	3,494,334
CULTURAL & EDUCATIONAL SERVICES	58,279,992	44,172,735	14,107,257
DISTRICT ATTORNEY	28,921,480	4,955,380	23,966,100
DIVERSITY, EQUITY & INCLUSION	1,485,700	0	1,485,700
ENVIRONMENTAL SERVICES	115,225,727	113,462,852	1,762,875
FINANCE	8,429,164	3,826,587	4,602,577
FINANCE - UNALLOCATED	23,069,333	312,567,041	(289,497,708)
HUMAN RESOURCES	3,784,415	286,074	3,498,341
HUMAN SERVICES	708,175,994	401,316,191	306,859,803
INFORMATION SERVICES	25,000	25,000	0
LAW	4,486,173	121,328	4,364,845
MONROE COMMUNITY HOSPITAL	111,326,020	94,494,328	16,831,692
OFFICE OF PUBLIC INTEGRITY	979,425	0	979,425
PARKS	27,932,353	11,259,728	16,672,625
PLANNING AND DEVELOPMENT	3,172,095	1,591,846	1,580,249
PUBLIC DEFENDER	9,620,528	312,086	9,308,442
PUBLIC HEALTH	107,567,194	51,017,850	56,549,344
PUBLIC SAFETY	91,825,199	25,280,215	66,544,984
SHERIFF	226,150,375	29,131,239	197,019,136
TRANSPORTATION	48,462,138	19,957,334	28,504,804
VETERANS SERVICE AGENCY	1,954,068	148,624	1,805,444
TOTAL	**$ 1,647,274,005**	**$ 1,175,102,236**	**$ 472,171,769**
TOTAL REAL PROPERTY TAX LEVY			**$ 472,171,769**

APPROPRIATIONS SUMMARY BY DEPARTMENT

Department	Actual For 2025	Total Amended Budget 2026	Total Department Request 2027	Operating Budget 2027
AVIATION	$ 29,124,101	$ 29,245,103	$ 31,295,775	$ 31,295,775
BOARD OF ELECTIONS	11,146,192	16,391,177	16,355,889	16,355,889
COMMUNICATIONS	1,184,271	1,470,540	1,592,337	1,592,337
COUNTY CLERK	10,383,741	11,533,836	12,375,905	12,375,905
COUNTY EXECUTIVE	1,151,200	1,271,044	1,287,392	1,287,392
COUNTY LEGISLATURE	3,055,099	3,494,334	3,494,334	3,494,334
CULTURAL & EDUCATIONAL SERVICES	56,539,652	55,274,741	58,279,992	58,279,992
DISTRICT ATTORNEY	23,120,258	26,891,480	28,921,480	28,921,480
DIVERSITY, EQUITY & INCLUSION	1,364,747	1,315,247	1,485,700	1,485,700
ENVIRONMENTAL SERVICES	108,662,854	108,680,535	115,225,727	115,225,727
FINANCE	45,242,471	8,842,658	8,429,164	8,429,164
FINANCE - UNALLOCATED	54,217,693	27,309,397	23,069,333	23,069,333
HUMAN RESOURCES	3,911,179	3,644,011	3,784,415	3,784,415
HUMAN SERVICES	636,404,862	673,968,914	708,175,994	708,175,994
INFORMATION SERVICES	(1,593,785)	110,000	25,000	25,000
LAW	3,132,728	3,838,070	4,486,173	4,486,173
MONROE COMMUNITY HOSPITAL	96,946,032	103,729,333	111,326,020	111,326,020
OFFICE OF PUBLIC INTEGRITY	871,576	982,832	979,425	979,425
PARKS	27,364,443	27,223,731	27,932,353	27,932,353
PLANNING AND DEVELOPMENT	2,979,703	2,972,208	3,172,095	3,172,095
PUBLIC DEFENDER	19,680,350	14,521,907	9,620,528	9,620,528
PUBLIC HEALTH	105,637,542	116,411,036	107,567,194	107,567,194
PUBLIC SAFETY	100,096,781	101,895,577	91,825,199	91,825,199
SHERIFF	210,024,262	214,382,099	226,150,375	226,150,375
TRANSPORTATION	63,281,466	48,674,054	48,462,138	48,462,138
VETERANS SERVICE AGENCY	1,578,494	1,862,382	1,954,068	1,954,068
TOTAL	**$ 1,615,507,912**	**$ 1,605,936,246**	**$ 1,647,274,005**	**$ 1,647,274,005**

REVENUES SUMMARY BY DEPARTMENT

Department	Actual For 2025	Total Amended Budget 2026	Total Department Request 2027	Operating Budget 2027
AVIATION	$ 25,963,528	$ 29,245,103	$ 31,295,775	$ 31,295,775
BOARD OF ELECTIONS	26,195,957	16,391,177	16,355,889	16,355,889
COMMUNICATIONS	17,397	10,500	15,000	15,000
COUNTY CLERK	11,200,951	12,324,968	13,459,868	13,459,868
COUNTY EXECUTIVE	23,144	32,918	49,266	49,266
COUNTY LEGISLATURE	0	0	0	0
CULTURAL & EDUCATIONAL SERVICES	44,268,848	43,505,286	44,172,735	44,172,735
DISTRICT ATTORNEY	4,327,928	6,588,156	4,955,380	4,955,380
DIVERSITY, EQUITY & INCLUSION	137,600	0	0	0
ENVIRONMENTAL SERVICES	112,263,625	106,027,144	113,462,852	113,462,852
FINANCE	40,893,753	5,083,522	3,826,587	3,826,587
FINANCE - UNALLOCATED	316,041,314	296,493,091	312,567,041	312,567,041
HUMAN RESOURCES	192,963	282,838	286,074	286,074
HUMAN SERVICES	353,099,273	376,288,439	401,316,191	401,316,191
INFORMATION SERVICES	3,479,292	110,000	25,000	25,000
LAW	949,545	123,137	121,328	121,328
MONROE COMMUNITY HOSPITAL	83,494,037	88,538,216	94,494,328	94,494,328
OFFICE OF PUBLIC INTEGRITY	0	0	0	0
PARKS	10,039,986	10,670,551	11,259,728	11,259,728
PLANNING AND DEVELOPMENT	1,589,576	1,485,702	1,591,846	1,591,846
PUBLIC DEFENDER	9,905,914	4,522,497	312,086	312,086
PUBLIC HEALTH	62,259,484	62,527,331	51,017,850	51,017,850
PUBLIC SAFETY	36,082,285	33,024,986	25,280,215	25,280,215
SHERIFF	27,240,499	28,500,732	29,131,239	29,131,239
TRANSPORTATION	22,495,103	20,546,755	19,957,334	19,957,334
VETERANS SERVICE AGENCY	340,286	236,428	148,624	148,624
TOTAL	**$ 1,192,502,288**	**$ 1,142,559,477**	**$ 1,175,102,236**	**$ 1,175,102,236**

FUND SUMMARY AND TAX LEVY COMPUTATION
2027 BUDGET

This schedule presents appropriations and revenues by fund. A fund is a self-balancing group of accounts. For fund accounting purposes the entire real estate tax levy is received into the General Fund. The "Transfers From Other Funds" column includes the amounts required from the General Fund to support other funds. The Pure Waters Fund is supported by unit charges to users.

	Col. A	+ Col. B	- Col. C	- Col. D	- Col. E	= Col. F
Operating Budget	**Appropriations**	**Transfers to Other Funds**	**Transfers From Other Funds**	**Other Revenues**	**Revenues, Unit Charges**	**Real Estate Levy**
General Fund	$1,293,506,267	$62,478,838		$883,813,336		$472,171,769
Road Fund	$33,690,301		$14,497,881	$19,192,420		
Library Fund	$12,718,978		$7,990,000	$4,728,978		
Pure Waters Fund	$95,992,539			$21,608,173	$74,384,366	
Solid Waste Fund	$14,454,369			$14,454,369		
Airport Fund	$31,295,775			$31,295,775		
Hospital Fund	$111,326,020		$16,831,692	$94,494,328		
Internal Service Fund	$14,309,944			$14,309,944		
Debt Service Fund	$39,979,812		$23,159,265	$16,820,547		
Total Operating Budget	**$1,647,274,005**	**$62,478,838**	**$62,478,838**	**$1,100,717,870**	**$74,384,366**	**$472,171,769**

Estimated Full Valuation **$87,155,049,340**

Estimated Tax Rate per $1,000 Full Value **$5.42**

SUMMARY OF EXPENDITURES AND REVENUES BY CATEGORY AND FUND

2027 BUDGET

APPROPRIATIONS BY FUND	Salaries & Benefits	Contractual Services & Supplies	Asset Equipment & Capital	Debt Service	Public Assistance Benefits	Interdepartmental Charges & Service Chargebacks	Fund Total
General Fund	$ 460,587,128	$ 240,177,546	$ 2,585,368	$ 150,000	$ 538,936,519	$ 51,069,706	$ 1,293,506,267
Road Fund	8,405,748	22,606,829	1,200,000	0	0	1,477,724	33,690,301
Library Fund	0	12,428,766	210,000	0	0	80,212	12,718,978
Pure Waters Fund	24,535,470	43,280,037	5,969,000	15,661,451	0	6,546,581	95,992,539
Solid Waste Fund	566,059	12,997,148	500,000	172,980	0	218,182	14,454,369
Airport Fund	13,209,390	6,569,615	0	3,044,250	0	8,472,520	31,295,775
Hospital Fund	66,902,372	21,752,994	0	2,885,224	12,172,900	7,612,530	111,326,020
Internal Service Fund	31,250,447	39,580,380	3,005,000	11,334,236	0	(70,860,119)	14,309,944
Debt Service Fund	0	0	0	40,862,912	0	(883,100)	39,979,812
Total Operating Budget	**$ 605,456,614**	**$ 399,393,315**	**$ 13,469,368**	**$ 74,111,053**	**$ 551,109,419**	**$ 3,734,236**	**$ 1,647,274,005**
	36.8%	**24.2%**	**0.8%**	**4.5%**	**33.5%**	**0.2%**	**100.0%**

REVENUES BY FUND	Federal Aid	State Aid	Sales Tax	Property Tax	All Other	Fund Total
General Fund	$ 109,619,794	$ 356,761,407	$ 218,930,675	$ 472,171,769	$ 198,501,460	$ 1,355,985,105
Road Fund	1,162,800	11,786,000	0	0	6,243,620	19,192,420
Library Fund	0	2,568,800	0	0	2,160,178	4,728,978
Pure Waters Fund	0	0	0	0	95,992,539	95,992,539
Solid Waste Fund	0	0	0	0	14,454,369	14,454,369
Airport Fund	0	0	0	0	31,295,775	31,295,775
Hospital Fund	0	0	0	0	94,494,328	94,494,328
Internal Service Fund	0	992,419	0	0	13,317,525	14,309,944
Debt Service Fund	0	3,737,650	0	0	13,082,897	16,820,547
Total Operating Budget	**$ 110,782,594**	**$ 375,846,276**	**$ 218,930,675**	**$ 472,171,769**	**$ 469,542,691**	**$ 1,647,274,005**
	6.7%	**22.8%**	**13.3%**	**28.7%**	**28.5%**	**100.0%**

Fund Balance / Net Position Available

($ Millions)

	Fund Balance on Dec 31, 2025			2026 Projected Revenues & Transfers In	2026 Projected Expenditures & Transfers Out	Estimated Fund Balance on Dec 31, 2026		
	Nonspendable/ Restricted/ Committed/Assigned	Unassigned	Total Fund Balance			Nonspendable/ Restricted/ Committed/Assigned	Unassigned	Total Fund Balance
Governmental Funds								
General	$229.0	$71.0	**$300.0**	$1,282.6	$1,310.6	$227.2	$44.8	**$272.0**
Road	$1.3	($1.3)	**$0.0**	$46.9	$46.9	$1.5	($1.3)	**$0.0**
Library	$1.4	$0.0	**$1.4**	$12.6	$12.6	$1.5	$0.0	**$1.4**

	Net Position on Dec 31, 2025			2026 Projected Revenues & Transfers In	2026 Projected Expenditures & Transfers Out	Estimated Net Position on Dec 31, 2026		
	Restricted	Unrestricted	Total Net Position			Restricted	Unrestricted	Total Net Position
Enterprise Funds								
Hospital	$6.3	($53.2)	**($46.9)**	$101.7	$103.7	$6.3	($56.9)	**($48.9)**
Airport	$223.9	($1.5)	**$222.4**	$29.2	$29.2	$223.9	($1.5)	**$222.4**
Solid Waste	$9.5	$0.7	**$10.2**	$12.9	$11.9	$9.7	$1.5	**$11.2**
Pure Waters	$72.1	$29.5	**$101.6**	$90.3	$89.3	$72.1	$30.5	**$102.6**

SUMMARY OF AUTHORIZED POSITIONS BY DEPARTMENT

	2026 BUDGET FTEs	2027 BUDGET FTEs
POSITIONS BY ELECTED OFFICIAL		
COUNTY EXECUTIVE/ALPHABETICAL SORT		
AVIATION	106.00	106.00
BOARD OF ELECTIONS	61.00	61.00
COMMUNICATIONS	11.50	11.50
COUNTY EXECUTIVE, OFFICE OF	7.00	7.00
DIVERSITY, EQUITY & INCLUSION	7.00	7.00
ENVIRONMENTAL SERVICES	337.50	342.50
FINANCE	91.00	85.00
HUMAN RESOURCES	38.50	37.00
HUMAN SERVICES	1,251.25	1,248.25
INFORMATION SERVICES	73.00	70.00
LAW	68.50	70.50
MONROE COMMUNITY HOSPITAL	705.25	692.75
OFFICE OF PUBLIC INTEGRITY	6.00	6.00
PARKS	188.75	188.75
PLANNING AND DEVELOPMENT	23.00	22.00
PUBLIC DEFENDER	180.50	183.50
PUBLIC HEALTH	278.75	278.75
PUBLIC SAFETY	373.00	369.00
TRANSPORTATION	74.00	76.50
VETERANS SERVICE AGENCY	15.50	14.50
COUNTY CLERK	113.50	108.50
COUNTY LEGISLATURE	60.50	60.50
DISTRICT ATTORNEY	183.50	189.50
SHERIFF	1,176.00	1,172.50
TOTAL AUTHORIZED POSITIONS	**5,430.50**	**5,408.50**
CHANGE		**(22.00) FTEs**

MONROE COUNTY REAL PROPERTY TAX

Several factors influence the amount of county tax that a real property owner in Monroe County will pay:

- **Assessed Value** is the value placed on the property by city or town assessors. As a result of different assessing practices in each jurisdiction, there is a different relationship of assessed value to full value among jurisdictions within the county. In order to apportion the county tax levy across jurisdictions, the different assessed values are "equalized" to full value.

- **Full Value** represents the estimated market value of all the real property in a municipality at some prior point in time. Full value is based on surveys conducted by the State Board of Real Property Services in which actual field appraisals are performed. From these surveys, equalization rates are established by the state to convert assessed value to full value. As a result of changes in assessed value and equalization rates during this past year, full value has increased in Monroe County by approximately 8.0%.

  It should be noted that a change in full value does not mean that individual properties have gained (or lost) real market value. Full value is a measurement tool used to compare properties from one jurisdiction to another. The importance of full value is its use in equitably apportioning the county tax levy.

- **County Tax Levy** is the total amount of money to be raised by the general real property tax. The share of the tax levy for each jurisdiction is based on its percent of the county's total full value. For example, the Town of Penfield represents 7.47% of the county's full value for 2027, therefore 7.47% of the 2027 county tax levy is allocated to Penfield.

Once the 2027 county tax levy is determined, the full value tax rate is calculated by dividing the tax levy by the total full value expressed in thousands of dollars.

Tax Levy		Full Value		F.V. Tax Rate
$472,171,769	÷	$87,155,049,340	=	$5.42 per $1,000 of full value

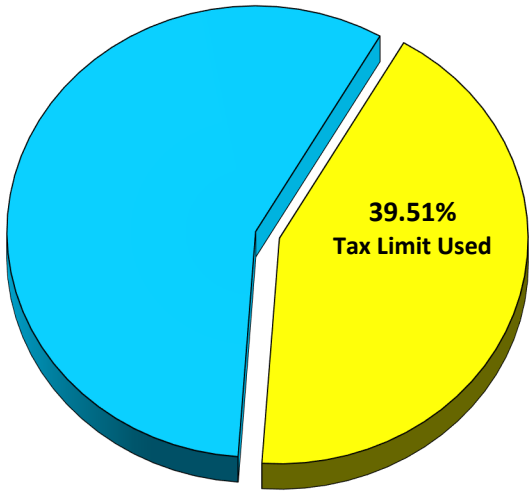
Full value tax rates can be compared from one jurisdiction to another, while assessed value tax rates cannot. The assessed value tax rate is the rate that appears on a homeowner's tax bill and is used to compute the tax bill. The tax bill is computed by dividing the assessed value of a home by 1,000 and multiplying that number by the assessed value tax rate. Sales Tax Credits, the share of total sales tax collections credited to towns, are then applied to reduce the county property tax liability for residents of towns outside villages.

MONROE COUNTY
CONSTITUTIONAL TAX LIMIT

The Constitutional Tax Limit of the county is determined in accordance with Section 10 of Article VIII of the New York State Constitution. This limits the amount counties may raise in real estate taxes in any fiscal year, exclusive of debt service, to 1.5% of the five-year average full value of taxable real estate of the county. In the calculation, the Sales Tax Credit to towns is an offset to the tax levy for operating purposes.

2027 Estimated Total Taxing Power	$1,088,308,776
2027 Estimated Tax Levy Subject to Tax Limit	$430,023,297
TAX MARGIN	**$658,285,479**

Percent of Tax Limit Used



MONROE COUNTY
TAX HISTORY

YEAR	TAX LEVY	ASSESSED VALUE	FULL VALUE	FULL VALUE TAX RATE
1994	$ 238,900,000	$ 11,175,235,093	$ 27,102,973,978	$ 8.81
1995	239,975,000	13,417,259,542	27,446,518,184	8.74
1996	239,000,000	14,956,918,271	27,881,963,406	8.57
1997	239,000,000	19,634,441,892	28,416,915,982	8.41
1998	239,000,000	19,660,843,391	28,625,176,569	8.35
1999	235,500,000	20,313,576,246	28,231,894,384	8.34
2000	235,500,000	20,452,006,665	28,481,812,633	8.27
2001	235,500,000	23,517,351,379	28,337,980,574	8.31
2002	235,500,000	24,570,197,311	29,428,946,001	8.00
2003	241,447,788	29,723,721,602	30,073,267,156	8.03
2004	279,283,814	30,075,340,137	30,690,528,985	9.10
2005	295,191,724	31,837,372,618	32,438,651,004	9.10
2006	305,171,008	32,720,083,042	33,535,275,597	9.10
2007	320,594,047	34,386,301,937	35,230,115,092	9.10
2008	329,649,968	34,956,136,905	36,668,516,966	8.99
2009	338,740,117	37,051,122,246	37,679,657,096	8.99
2010	346,121,326	37,911,204,768	38,500,703,660	8.99
2011	349,088,376	38,481,170,686	38,830,742,624	8.99
2012	351,565,261	38,753,584,715	39,106,258,218	8.99
2013	353,499,188	39,044,883,586	39,321,378,018	8.99
2014	356,929,670	39,424,217,360	39,702,966,643	8.99
2015	361,966,795	39,881,734,367	40,263,269,771	8.99
2016	367,201,121	40,376,143,334	40,845,508,457	8.99
2017	376,355,114	41,282,250,756	41,863,750,170	8.99
2018	382,825,755	41,588,182,047	42,583,510,037	8.99
2019	394,424,428	43,260,931,709	44,367,202,219	8.89
2020	403,932,230	43,942,610,170	45,953,609,766	8.79
2021	415,382,230	46,038,405,469	48,689,416,273	8.53
2022	425,275,325	46,862,123,340	50,268,950,977	8.46
2023	430,235,519	49,008,477,124	56,909,460,230	7.56
2024	430,235,519	51,275,536,337	64,719,823,248	6.65
2025	442,171,769	58,515,125,600	73,312,109,502	6.03
2026	457,171,769	62,029,144,506	80,673,149,648	5.67
2027	472,171,769	66,269,024,238	87,155,049,340	5.42

LOCAL GOVERNMENT EXEMPTION IMPACT REPORT

On July 7, 2008, Governor David A. Patterson signed into law Chapter 258 of the Laws of 2008. This law added Section 495 to the Real Property Tax Law, requiring counties, cities, towns, villages and school districts to attach to their budget an Exemption Report. The Exemption Report presentation is an effort to provide increased transparency to taxpayers in regard to the amount and impact of exemptions on the local tax base.

Date:	**October 27, 2026**
Taxing Jurisdiction:	**Monroe County**
Fiscal Year Beginning:	**January 1, 2027**
Total equalized value in taxing jurisdiction:	**$104,260,662,444**

Percentage of market value used to assess:

Exemption Code	Exemption Description	Statutory Authority	Number of Exemptions	Percentage of Value Exempted
12100	New York State - Generally	RPTL 404(1)	209	0.70%
13100	County - Generally	RPTL 406(1)	637	0.80%
13800	School District	RPTL 408	215	1.75%
18020	County of Monroe Industrial Development Agency	RPTL 412-A	384	2.38%
25110	Non-Profit Corporation - Religious	RPTL 420-A	914	0.89%
25120	Non-Profit Corporation - Educational	RPTL 420-A	318	1.86%
-	Other	Various	50,968	8.51%

It is anticipated that Monroe County will receive $6.3 million in PILOTs from COMIDA for 2027.

MONROE COUNTY SALES TAX

RATE

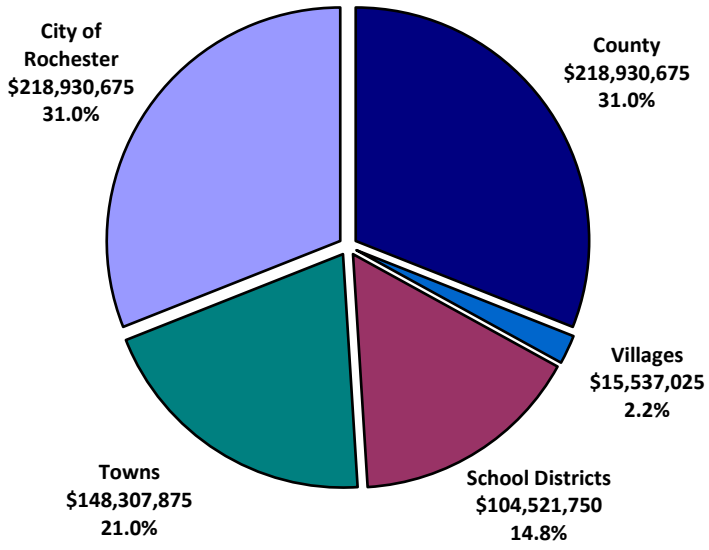
New York State's sales tax rate is 4%. Monroe County's sales tax rate is also 4%. The 4% rate in Monroe County has been in effect since March 1993.

DISTRIBUTION

Sales tax sharing is permitted by New York State law, but Monroe County's sharing agreement has been codified by state statute and out of 57 counties, 43 share sales taxes with local governments. Only five counties, including Monroe, include school districts in their distribution agreements.

The chart below details the 2027 estimated share of sales tax collections:

2027 Sales Tax Sharing Agreement Distribution
$706,228,000



Although referred to as the "county" sales tax, less than one-third is actually retained by the county. More than two-thirds of the tax, the highest sharing percentage in New York, is distributed to the city, towns, and villages, including approximately 15% distributed to school districts, with no influence over how the funds are spent.

DISTRIBUTION FORMULAS

Sales tax receipts are divided into two separate components for distribution calculation purposes, the **"First three cents"** and the **"Additional one cent".** The total share is noted in the Unallocated Revenue portion of the budget.

"First three cents" Component (Morin-Ryan Act Formula)

- The 3% tax component is subject to a complex distribution formula whereby approximately 82.4% is distributed to political sub-divisions within the county and approximately 17.6% is retained by the county to finance the county budget. The Morin-Ryan Act of 1985 details the current formula which included the following stipulations:

    - The City of Rochester receives half the annual growth in sales tax collections.

    - The remaining half is divided among the county, city, towns (including sales tax credits up to $55 million), villages and suburban school districts, with the villages and school districts "held harmless". According to this "hold harmless" provision, the county must compensate suburban schools and villages for any portion of the distribution they may have lost under the Morin-Ryan Act formula.

    - The city share of sales tax may never exceed 35.63% of total collections.

“Additional one cent” Component (Parity Formula)

- The additional 1% tax was fully enacted in March 1993.

- Beginning in December 1999 (calendar year 2000), after distributing 9.25% of the additional one cent to suburban school districts (5%), towns (3%) and villages (1.25%), the remaining balance (90.75%) is divided between the City of Rochester and the county so that when added to the **"first three cents"** component, the total share (4 cents) for the city and county is equal.

MONROE COUNTY HOTEL ROOM OCCUPANCY TAX

The current Hotel Room Occupancy Tax levied by Monroe County is 6% (this is levied in addition to the retail sales tax). The tax is collected from hotel operators quarterly based on the calendar year.

The revenue derived from the tax is allocated to support the agencies, corporations, associations, programs and services whose activities promote or enhance tourism and quality of life in Monroe County, and for the overall administration of the occupancy tax law.

Budgeted revenue from the occupancy tax can be found in the following sections of the 2027 budget book:

	2027 Revenue
Cultural and Educational Services	$9,861,000
Department of Finance (tax administration)	$86,250
Department of Finance-Unallocated (baseball stadium)	$700,000
Department of Law (tax administration)	$13,750
Parks Department (Seneca Park Zoo)	$1,350,000
Parks Department (Lilac festival)	$150,000
Veterans Services Agency (Veterans' Day parade)	$60,000
Total	**$12,221,000**

The actual revenue for 2025, the budgeted amounts for 2026 and 2027 are as follows:

	2025 Actual	**2026 Budget**	**2027 Budget**
Cultural and Educational Services	$9,731,477	$9,715,000	$9,861,000
Department of Finance (tax administration)	$86,250	$86,250	$86,250
Department of Finance-Unallocated (baseball stadium)	$650,000	$650,000	$700,000
Department of Law (tax administration)	$13,750	$13,750	$13,750
Parks Department (Seneca Park Zoo)	$1,150,000	$1,300,000	$1,350,000
Parks Department (Lilac festival)	$150,000	$150,000	$150,000
Veterans Services Agency (Veterans' Day parade)	$50,000	$50,000	$60,000
Total	**$11,831,477**	**$11,965,000**	**$12,221,000**

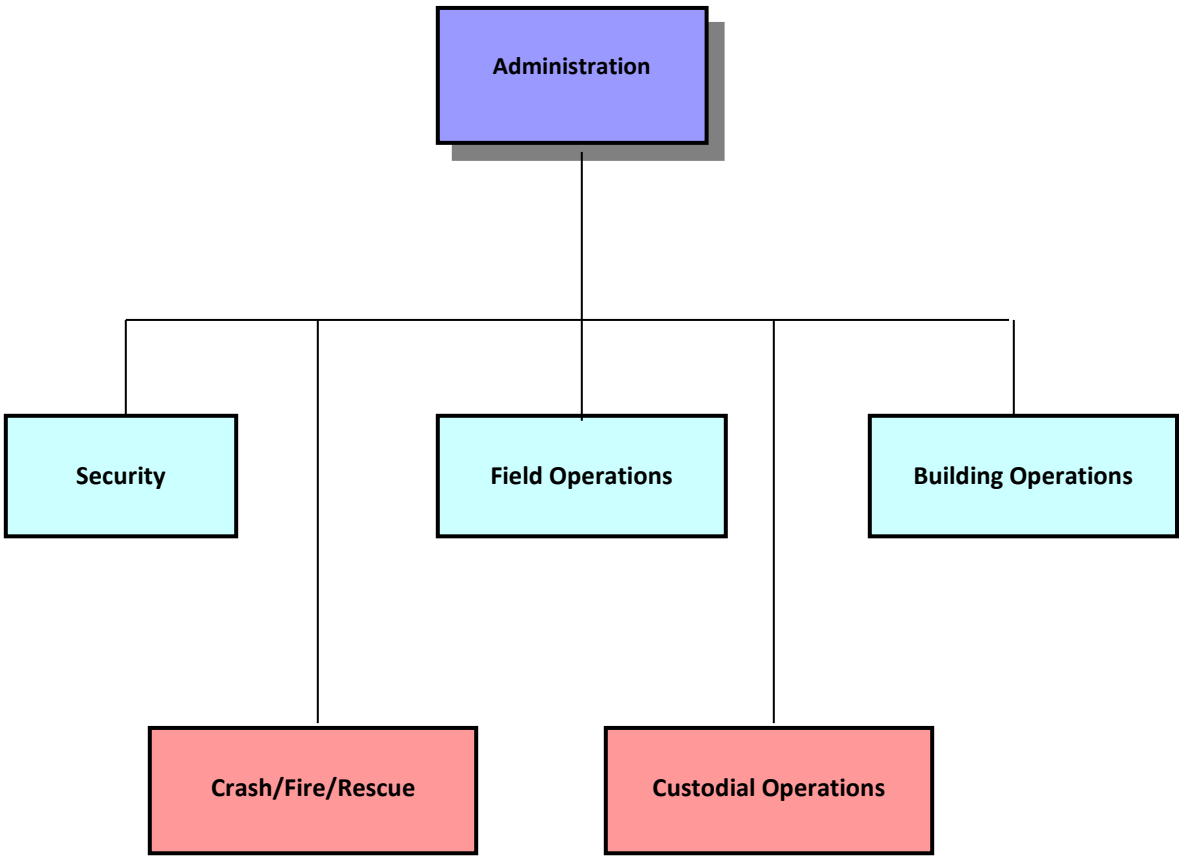
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BUDGET BY ELECTED OFFICIALS

COUNTY EXECUTIVE – ALPHABETICAL SORT BY DEPARTMENTS

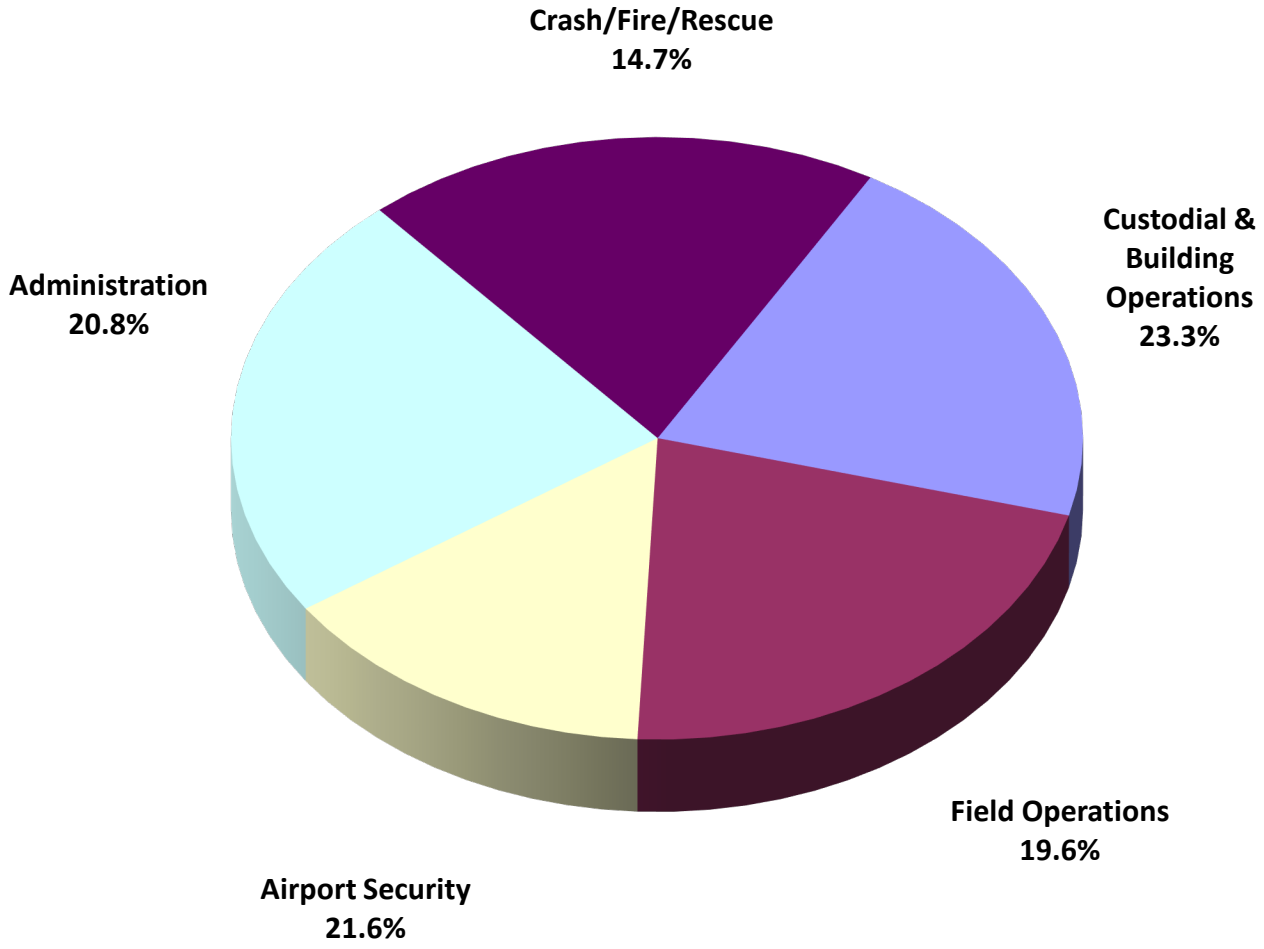
AVIATION (81)

AVIATION (81)


Administration
Security
Field Operations
Building Operations
Crash/Fire/Rescue
Custodial Operations

AVIATION

2027 Budget - $31,295,775



The percentages above do not reflect the deduction of Service Chargebacks.

DEPARTMENT: Aviation (81)
Frederick Douglass - Greater Rochester International Airport

DEPARTMENT DESCRIPTION

The Frederick Douglass - Greater Rochester International Airport (ROC) is a major commercial air facility in New York State. The county leases the airport's facilities to the Monroe County Airport Authority (MCAA) which sublets land and terminal space to airlines, concessionaires and various other parties. The Aviation Department is responsible for day-to-day operations of the airport including administrative services, building and field maintenance, security and emergency response to the MCAA under contract. The airport is self-funded and requires no financial support from the county general fund. To support travelers, the airport operates a comprehensive parking infrastructure, including a three-story garage, four on-airport surface lots, as well as two off-site economy lots for shuttle and overflow parking. The budget presented here covers operating costs provided by the Department of Aviation to the MCAA. All revenue from airlines, concessionaires, parking, etc. is paid to the MCAA and is not shown in this document.

Mission

The Monroe County Department of Aviation provides and operates a safe, secure and efficient air transportation facility for the benefit of the local community, the surrounding region and the air transportation industry to enhance economic well-being and quality of life.

2026 Major Accomplishments

- Delivered safe, efficient airport operations while successfully attracting new commercial air service.
- Achieved "High Marks" on our FAA Part 139 Certification Inspection, the most important airport certification. The airport's aggressive compliance strategy directly reduces capital and operating costs.
- Secured and continued several new nonstop air service destinations – Breeze Airways to Tampa, FL, Myrtle Beach, SC, and Ft. Myers, FL; Avelo Airlines to Nashville, TN and Wilmington, NC.; Southwest Airlines added service to Chicago-Midway Airport and returned limited flights to Las Vegas, NV; Allegiant Airlines added Ft. Lauderdale, FL and Sarasota, FL.; and JetBlue added Orlando, FL flights.
- Hosted a successful 2026 ROC Airshow headlined by the U.S. Air Force Thunderbirds.
- Sustained a steady increase in enplanements and overall passenger volume throughout the year.
- Ensured airport compliance with all FAA and State environmental policies.
- Actively monitored and resolved customer feedback to optimize the terminal experience.
- Advanced multiple initiatives outlined in the 2026–2031 Monroe County Capital Improvement Program (CIP). These projects utilize a diversified funding structure, including federal grants from the FAA Airport Improvement Program (AIP), Passenger Facility Charges (PFC), and local capital allocations.
- Completed the expansion of the Strong Museum of Play area in the food court.
- Voted a Top 10 Small Airport nationwide in the USA Today Readers' Choice Awards.

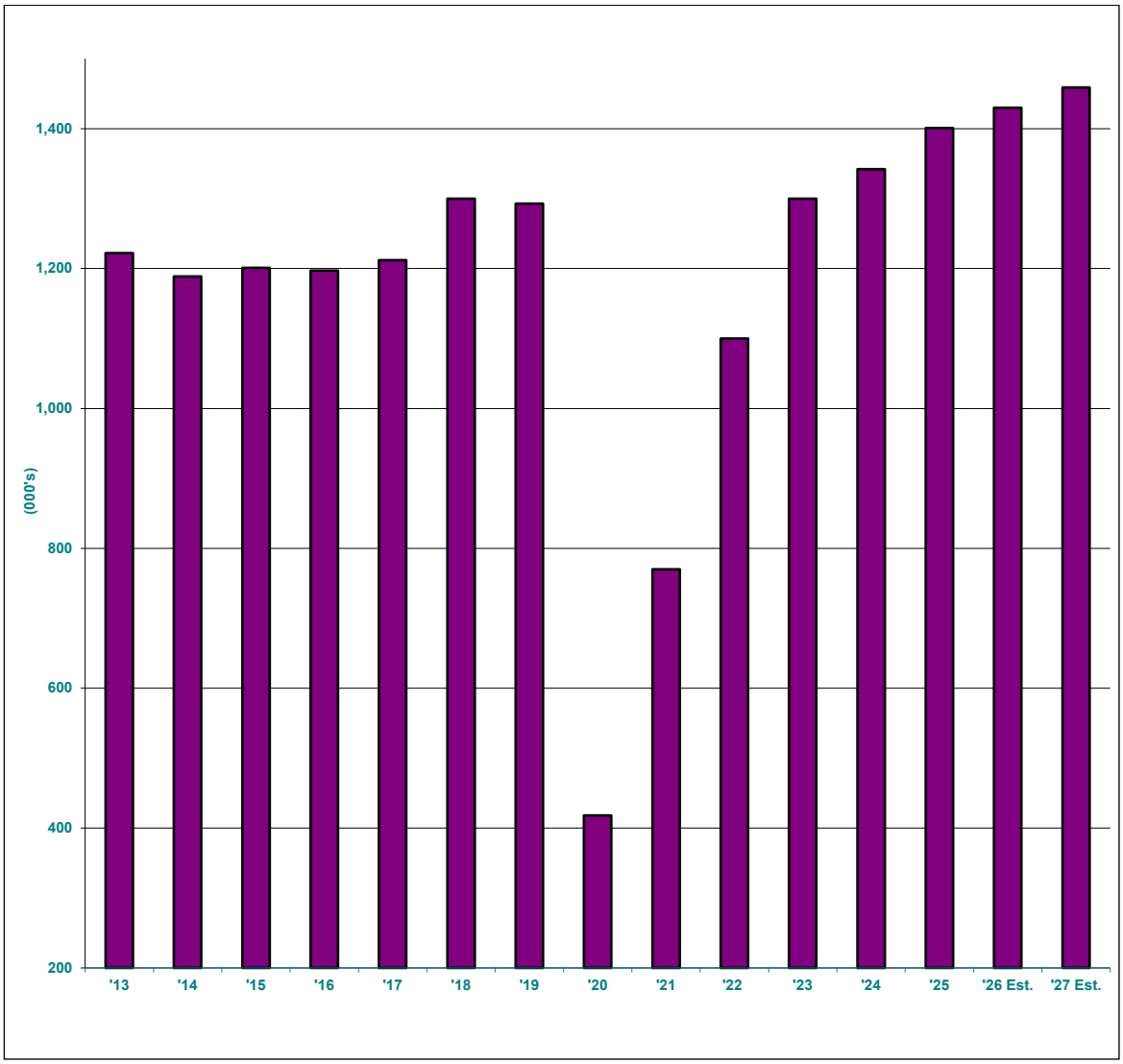
2027 Major Objectives

- Conduct safe and efficient airport operations.
- Ensure compliance with all FAA and State environmental policies.
- Progress projects defined in the 2027 Monroe County Capital Improvement Program (CIP); this includes projects that are federally funded in the FAA Airport Improvement Program (AIP), Passenger Facility Charge (PFC) funded and locally funded.
- Continue aggressive airport marketing efforts to increase passenger volumes though ROC.
- Continue to aggressively pursue new nonstop flights and additional air service to destinations not currently served by ROC.

DEPARTMENT BUDGET

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 7,977,291	$ 8,585,321
Contractual Services		4,620,630	5,608,815
Supplies and Materials		927,650	960,800
Debt Service		3,474,625	3,044,250
Employee Benefits		4,260,120	4,624,069
Interdepartmental Charges		7,984,787	8,472,520
	Total	**29,245,103**	**31,295,775**
Appropriations by Division			
Administration		6,585,985	6,513,566
Airport Security		6,230,681	6,592,392
Crash/Fire/Rescue		4,209,360	4,641,302
Field Operations		5,947,436	6,213,510
Custodial Operations		4,675,127	5,183,487
Building Operations		1,596,514	2,151,518
	Total	**29,245,103**	**31,295,775**
Revenue			
Reimbursement from MCAA – Operating		25,770,478	28,251,525
Reimbursement from MCAA – Debt/PFC		3,474,625	3,044,250
	Total	**29,245,103**	**31,295,775**
Net County Support		**$ 0**	**$ 0**

ENPLANEMENTS BY YEAR
(Total Number of Boarding Passengers)



A common and valuable measure of an airport's activity is registered in terms of the number of passengers boarded each year (enplanements). The actual number of enplanements in 2025 was 1,401,228. The estimated number for 2026 is 1,430,000; the estimated number for 2027 is 1,458,600.

DIVISION DESCRIPTIONS

Administration

This division administers all airport field and terminal operations with the exception of air traffic control, which is the responsibility of the Federal Aviation Administration (FAA). Specific responsibilities include the development of procedures and policy alternatives, management of county personnel and operations, marketing and public relations programming and the coordination of activities performed under a variety of leases. Administration staff is engaged to some degree in all facets of airport operations and capital improvements.

Also included are debt service payments to reflect only those capital improvement projects that were not transferred to MCAA in 1989. Detailed information on projects currently serviced by debt is available in the Capital Program/Debt Service section of the budget document.

Airport Security

This division provides services for public safety and general property security and meets Transportation Security Administration (TSA) requirements concerning the security of aircraft and air travelers. Law enforcement is provided on a 24-hour basis by the Sheriff's Office. A central communication and emergency dispatching center located in the east terminal building provides support to all security and emergency services.

Crash/Fire/Rescue

This division provides a firefighting and rescue station for airfield operation as required by FAA regulations. The Rescue and Firefighting team also responds to non-aircraft related emergencies occurring anywhere on the airport premises. The team responds to over 600 emergencies annually and is required by the FAA to respond to all aircraft emergencies within three minutes. In an effort to reduce and prevent airport and airfield emergencies, this team conducts safety programs for all airport employees and inspects all critical areas and equipment. Personnel of this division also continually conduct in-house training programs and joint training programs with the City of Rochester and various town fire departments to ensure a coordinated emergency response effort to the Airport when required.

Field Operations

This division conducts regular inspections of the airfield in accordance with FAA mandated guidelines and maintains a safe airfield environment in all weather conditions. County personnel assigned to this division maintain runways, taxiways, ramps, access roads and landscaping on the airfield. Specific activities include repair of lighting systems, maintenance of turf and pavement and removal of snow and ice.

Custodial Operations

A full-time staff provides maintenance and custodial responsibilities for public portions of the terminal building and other airport facilities. Specific activities include office cleaning, snow removal, cleaning of sidewalks and roadways, terminal and roadway landscaping and the maintenance and repair of terminal equipment, furnishings and fixtures. Personnel monitor all facets of terminal operations to ensure that any day-to-day problems are corrected with minimal inconvenience to airport users.

Building Operations

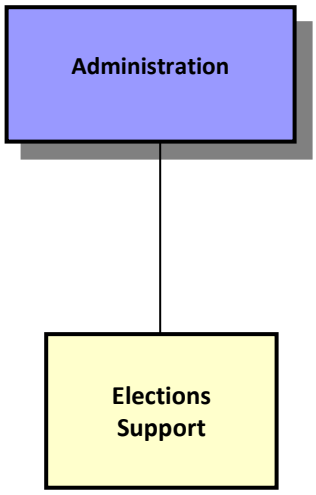
Building Operations provides services for the plumbing, heating, air conditioning and electrical systems at the airport. Maintenance services are provided to six buildings, including the Airport Terminal, Regional Transportation Operations Center, Rescue One Firehouse and several smaller freight buildings.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Traffic Volume			
Passengers Boarded	1,401,228	1,430,000	1,458,600
Total Passengers	2,797,112	2,860,000	2,917,200
Estimated Airport Users	5,400,000	5,700,000	5,800,000
Average Airline Departures Per Day	47	52	55
Aircraft Operations			
Air Carrier	30,317	31,000	32,000
Air Taxi	9,443	9,500	9,700
General Aviation	39,090	40,000	41,000
Military	2,085	2,100	2,200
Security and Safety (Sheriff)			
Sheriff Calls for Service	25,751	26,000	26,500
Screening Area Responses	1,837	1,900	1,950
Accidents Reported	15	22	25
Crimes Investigated	39	30	35
Parking Tickets Issued	753	500	550
Door Alarm Responses	379	400	450
Unattended Property Responses	1,155	1,200	1,250
Emergency Responses (ARFF)			
Aircraft Related	37	32	35
Building, Structural and Hazardous Material Responses	550	298	300
Other Emergency Responses (car fires, trash fires, etc.)	9	4	10
Other Responses (special details, mutual aid responses, etc.)	273	260	270

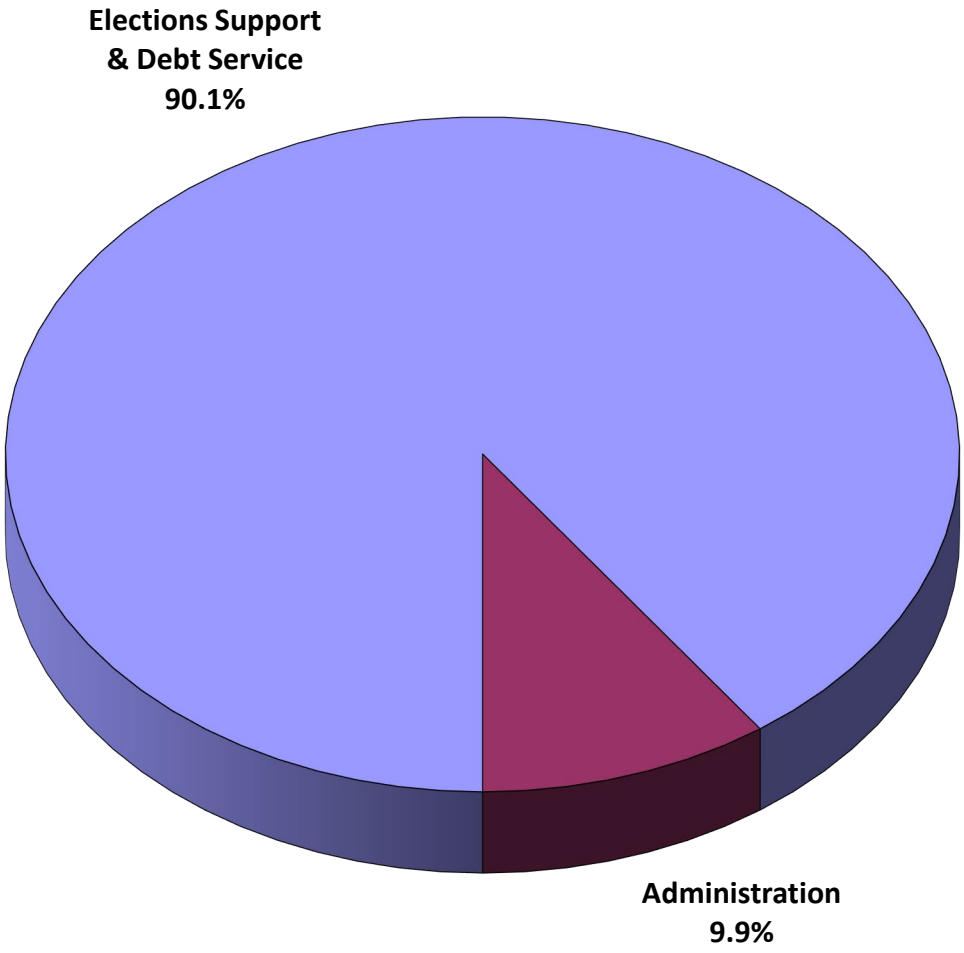
BOARD OF ELECTIONS (20)

BOARD OF ELECTIONS (20)



BOARD OF ELECTIONS

2027 Budget - $16,355,889



DEPARTMENT: Board of Elections (20)

DEPARTMENT DESCRIPTION

The Monroe County Board of Elections conducts all federal, state, county, city, town and village elections held in Monroe County. As a bipartisan department, we include members from both major political parties to ensure fair, nonpartisan decisions. Our team is dedicated to upholding the highest standards of integrity, accuracy and compliance with federal and state laws and regulations. We strive to provide the best possible service to the community, working tirelessly to ensure every vote is counted.

The Board of Elections supplies machines, support and all necessary materials to school districts, fire districts, labor unions, and other organizations, both private and public, to assist with their elections. We maintain official election records for over 500,000 voters and oversee all aspects of voter registration, redistricting and election administration. Our automated records system serves as a historical and legal resource for governmental agencies and individuals needing documentation for employment, residency and citizenship. Additionally, we manage financial disclosure filings for all political and campaign committees supporting candidates within Monroe County.

In 2026, we trained and managed approximately 3,200 election workers, and we anticipate needing approximately 3,200 for 2027. We recognize the importance of having a well-trained and knowledgeable staff to ensure that every voter has a positive and seamless experience when casting their ballot. We are committed to providing ongoing training and support to all of our election workers to ensure they have the knowledge and skills necessary to perform their duties effectively.

The Monroe County Board of Elections owns, maintains and programs a fleet of 1,175 Election Systems & Software (ES&S) ExpressVote XL voting machines, all of which are fully Americans with Disabilities Act (ADA) accessible. These machines, along with over 900 Pollbooks used for early voting and Election Day, are stored and maintained year-round. Our state-of-the-art equipment ensures that every vote is counted accurately and efficiently.

The National Voter Registration Act, NYS Motor Voter/Agency Law, and Help America Vote Act have enabled us to provide easy access to voter registration and maximize citizen participation in the electoral process. Our team is dedicated to providing exceptional service to every voter in Monroe County and strives to create a welcoming and inclusive environment at all polling locations.

Mission

As a New York State-mandated department of Monroe County, we aim to achieve the highest degree of voter participation in honest, fair, and accessible elections for all citizens of New York. Through a skilled and dedicated staff, and in collaboration with federal, state, and local municipalities, we ensure compliance with all election laws and regulations.

2026 Major Accomplishments

- Introduced MyPollWorker system to Election Inspectors, improved staffing coordination, communication, and overall workforce management.
- Procured new electronic pollbooks, reducing voter check-in times and enhancing the polling site experience.
- Enhanced the inspector training area at the new Board of Elections facility by creating a professional, sound-treated training environment.

2027 Major Objectives

- Deploy a new Voter Registration Database system to modernize data management and secure voter records.
- Optimize election administration operations to improve daily workflow efficiency and reduce processing times.

DEPARTMENT BUDGET

		Amended Budget 2026		Budget 2027
Appropriations by Object				
Personnel Services		$ 4,595,189	$	4,761,586
Contractual Services		6,771,707		6,409,607
Supplies and Materials		629,600		317,350
Debt Service		1,897,218		2,176,207
Employee Benefits		1,913,969		2,018,344
Interdepartmental Charges		583,494		672,795
	Total	**16,391,177**		**16,355,889**
Revenue				
Local Government Services Charge		16,358,312		16,333,389
Charges to Other Districts		22,500		22,500
Minor Sales		1,000		0
Appropriated Fund Balance		9,365		0
	Total	**16,391,177**		**16,355,889**
Net County Support		**$ 0**	**$**	**0**

2027 BOARD OF ELECTIONS FEES

Item	2027 Fee
Voter Data	
Voter or Absentee Data – printed (paper)	$0.25 per page
Voter or Absentee Data – printed (labels)	$0.35 per page
Registration Tracking	
Number Stamp	$20.00 each
Annual Tracker of "Number Stamp" Activity	$30.00 (Due Upon Request of Data)
Invoicing Other Agencies	
Ballot Programming and Testing	$150.00 per machine
Machine Prep	$50.00 per machine
Pollbooks	$150.00 per pollbook
Machine Delivery or Pick-up	$500.00 per machine
Supplies & Packing	$50.00 total
Election Inspectors	$16.00 per hour
Election Day On-Call Tech Support	$400.00 per device
BOE Staff Hourly Rate	$40.00 per hour/person
Ballot Box Rental	$10.00 per box
Election Audit (per person)	$40.00 per hour/person
Accessibility Equipment Materials	$10.00 per set
Printed List Delivery	$50.00 per delivery
Miscellaneous	
Voter ID Card	$10.00 each
Maps (36" x 48")	$30.00 each
School District Specific	
Inspector Training	$0.00 No Charge
Election Inspector Data	$0.00 No Charge
Absentee (Permanent Illness/Military) Data	$0.00 No Charge
Voter Data	$0.00 No Charge

DIVISION DESCRIPTIONS

Administration

Administration provides the managerial direction to the department through the development of policies, procedures and oversight for all elections. Elections are administered in accordance with New York State Election Law and Federal Statute. Additionally, Administration division responsibilities include the development, coordination and implementation of programs for maximizing voter participation through voter outreach programs.

Elections Support

The Elections Support division registers voters, trains election inspectors, tabulates election results and ensures the integrity of the election process. Instructional booklets, training manuals and financial disclosure information are provided for election inspectors, candidates and campaign treasurers to ensure that campaign financial reports are filed by legal deadlines and that candidates are informed of all necessary requirements and pertinent dates. A computerized election tabulating system has been implemented which provides the public, candidates and the media with immediate updated election results.

The Service Center staff maintain and program voting machines for use in primary, special and general elections as well as providing technical assistance to school districts, fire districts, water districts, labor unions and other community-based elections.

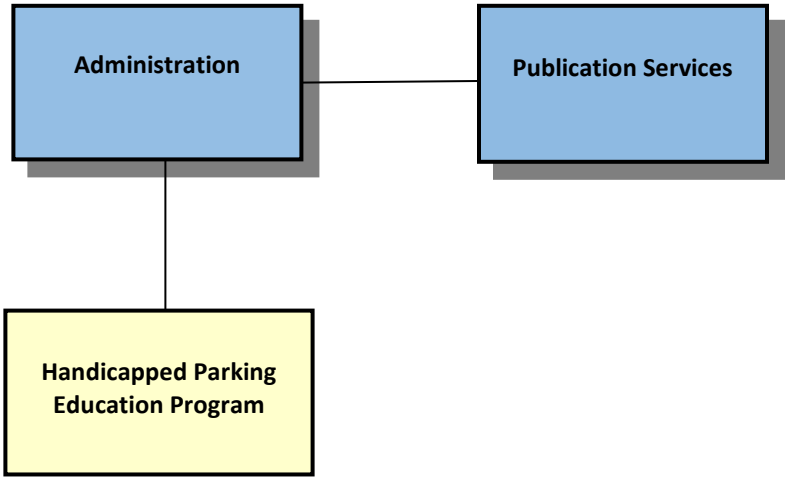
The Elections Support division also secures storage, maintenance and conducts an annual audit of official election records of Monroe County voters, including current registration, enrollments and annual redistricting. Through the use of computerized verification systems, all state reports are filed accurately and within legal deadlines and information can be quickly provided in response to Election Day inquiries from the public.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Registered Voters (Active)	492,360	504,374	506,500
Number of Persons Voting	152,828	250,000	95,000
Percentage Voting in General Election	30%	52%	19%
Registration Forms Processed	117,081	110,500	11,500
Registration Forms Processed by DMV or Other State Agencies	74,169	54,000	65,000
Counter Box Sites	225	225	225
Nursing Home Absentee Program	2,410	2,400	2,400
Designating Petitions Filed	157	121	120
Absentee Ballots Requested	14,101	26,000	13,000
Absentee Ballots Returned and Processed	8,217	19,000	8,500
Public Presentations on the Election Process	159	135	130
Affidavit Ballots Processed at the Polling Places	985	2,450	910
Poll Workers Trained	2,392	3,200	3,200
Election Districts	659	659	659

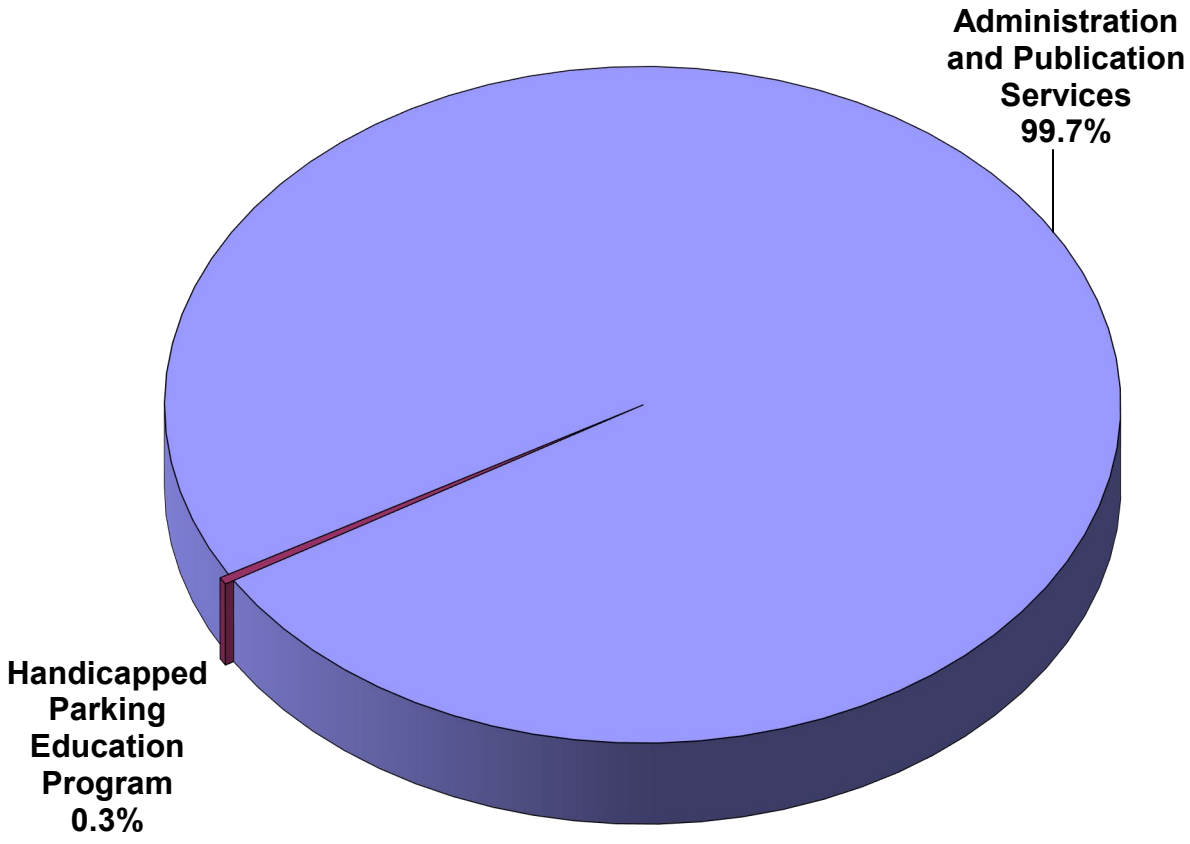
COMMUNICATIONS (18)

COMMUNICATIONS (18)



COMMUNICATIONS

2027 Budget - $1,592,337



The percentages above do not reflect the deduction of Service Chargebacks.

DEPARTMENT: Communications (18)

DEPARTMENT DESCRIPTION

The Department of Communications and Special Events consolidates a number of county communications functions: Freedom of Information Law (FOIL) Requests procedures, public information activities, emergency response, publication services, graphic design coordination and special events planning.

Mission

The Monroe County Department of Communications and Special Events is a central source of information on Monroe County government operations for all its residents, customers, local and national media outlets, and internal personnel. The Communications Department promotes policies, programs and the agenda of the Monroe County Administration by fostering both community and internal support, which contributes to the achievement of those objectives.

2026 Major Accomplishments

- Coordinated the America250 County-wide celebration with external partners to celebrate the America250 Anniversary, including a major free event to commemorate the year.
- Launched the Parks 100th anniversary celebration including a year-long slate of events and programming around Monroe County.
- Completed an office renovation and relocation for modernization and efficiency.
- Completed the design and oversight of a dedicated press/media space at the County Office Building for official County press conferences and other County business, such as workshops and roundtables.
- Planned, organized and produced the State of the County address and accompanying video content and printed report.
- Continued to expand Monroe County's social media platforms and create associated content to better inform the public about the vital services county departments and employees provide to our community.
- Continued to produce a monthly e-newsletter for County employees, stakeholders and various constituency groups with information on County programs and services.
- Supported community outreach efforts to provide specific information relevant to stakeholders.
- Worked with Departments of Public Health, Human Services and Human Resources on marketing campaigns to support their goals, including opioid addiction awareness, foster care, and employee recruitment.
- Continued to collaborate with and support Diversity, Equity and Inclusion (DEI) events.

2027 Major Objectives

- Curate and coordinate the celebration of the 100th anniversary of the Monroe County Parks system. The “Parks 100” initiative will bring together government, private and non-profit partners to offer the community special events, programs, and initiatives that pay homage to the County Parks.

- Continue to grow Monroe County’s social media platforms by creating compelling content to better inform the public about the vital services County departments and employees provide to our community.

- Continue to work across departments to highlight programs and services most relevant to County residents to expand understanding and increase usage.

- Provide timely and accurate updates on emergencies and other urgent matters, including the federally required exercise at the Ginna Nuclear Power Plant.

DEPARTMENT BUDGET

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 994,950	$ 1,052,578
Contractual Services		520,250	456,750
Supplies and Materials		69,100	60,000
Employee Benefits		394,964	414,003
Asset Equipment		21,990	0
Interdepartmental Charges		(530,714)	(390,994)
	Total	**1,470,540**	**1,592,337**
Revenue			
Minor Sales		500	500
Handicapped Parking Fees		10,000	14,500
	Total	**10,500**	**15,000**
Net County Support		**$ 1,460,040**	**$ 1,577,337**

DIVISION DESCRIPTIONS

Administration

This division provides information about county programs and initiatives to the media and the general public through traditional media channels and the County's social media platforms. The division prepares and distributes press releases, schedules news conferences, arranges public appearances, coordinates publication services, and writes and edits a variety of informational materials for public distribution.

In addition to managing public and media inquiries, the division handles all requests under the Freedom of Information Law and Open Meeting Law. Its expert staff is trained to coordinate public information during emergencies, including severe storms, nuclear power incidents, and other disasters affecting Monroe County.

The division also houses the County's Publication Services which provides timely and cost-efficient printing services for County departments.

Handicapped Parking Education Program

The Handicapped Parking Education Program is designed to fund education and public awareness projects to reduce illegal use of handicapped parking spots around Monroe County.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
News Releases and Press Conferences	600	650	650
Freedom of Information Requests	3,266	3,500	3,500
Certificates/Proclamations	907	1,000	1,000
Events where Public Relations Services were provided	3,633	3,000	3,000
Video Services	121	150	150

OFFICE OF THE COUNTY EXECUTIVE (11)

DEPARTMENT: Office of the County Executive (11)

DEPARTMENT DESCRIPTION

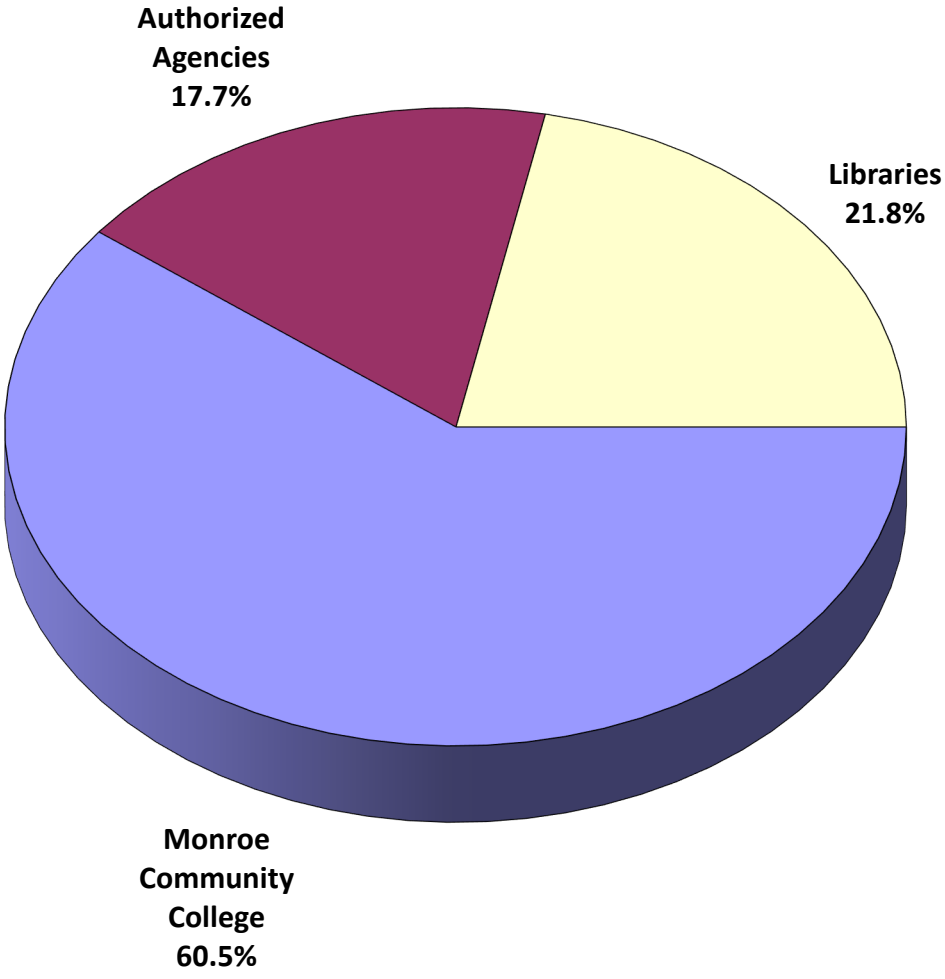
The County Executive is the chief executive officer and administrative head of Monroe County government. The County Executive develops policies, proposes legislation to the County Legislature, appoints department heads, directs the preparation of the annual operating budget and the Capital Improvement Program and coordinates the management of all departments. The County Executive also represents county interests to the local, state and federal governments. The County Executive is elected to serve a four-year term, and is limited to serving three consecutive terms.

DEPARTMENT BUDGET

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 942,875	$ 936,986
Contractual Services		8,600	8,310
Supplies and Materials		4,100	5,000
Employee Benefits		352,851	373,927
Interdepartmental Charges		(37,382)	(36,831)
	Total	**1,271,044**	**1,287,392**
Revenue			
Federal Aid		32,918	49,266
	Total	**32,918**	**49,266**
Net County Support		**$ 1,238,126**	**$ 1,238,126**

CULTURAL AND EDUCATIONAL SERVICES (89)

CULTURAL AND EDUCATIONAL SERVICES
2027 Budget - $58,279,992



DEPARTMENT: Cultural and Educational Services (89)
DIVISION: Monroe Community College (8901)

DIVISION DESCRIPTION

Established in 1961, Monroe Community College (MCC) is part of the State University of New York (SUNY) system of 30 community colleges. The primary mission of the community college system is to extend affordable higher education opportunities to students.

For the 2026-2027 school year, full time tuition will increase by $150 to $5,350/year for resident students. Tuition and fee revenue supports 44.7% of the total college budget. Monroe County and the State of New York are primary funders for the remainder of the budget. The County contribution will increase by $250,000 to $21,800,000. State aid will be $29,921,110 reflecting the adoption of the 100% base aid-funding floor model versus the $2,997 (remains flat) per FTE (full-time equivalent student) funding model. MCC's projected state-aidable enrollment for 2026-2027 is 8,300 FTE students; 7,810 FTEs are projected at the Brighton campus, which includes enrollment related to the Public Safety Training Facility (818 FTEs) and the Applied Technologies Center (317 FTEs). Enrollment at the Downtown Campus, located at 321 State Street, is projected at 490 FTEs.

Each year there is an operating budget review process. The College Board of Trustees and the College President submit the operating budget to the Monroe County Executive and to the County Legislature for review and approval. Prior to the beginning of the college's fiscal year, which begins September 1st, the budget is reviewed and final appropriations are authorized by the Legislature. **The County contribution to MCC was approved by the Monroe County Legislature through Resolution #243 of 2026, adopted on August 11, 2026.**

Monroe County is also responsible for sponsor support associated with residents who attend other New York State community colleges outside of the county. Likewise, other counties sending students to MCC are obligated to support their students.

This division also includes debt service expenses generated by MCC capital projects authorized under the County's Capital Improvement Program.

DIVISION BUDGET

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Contribution to MCC		$ 21,550,000	$ 21,800,000
Out-of-County Sponsor Support		6,600,000	7,000,000
MCC Debt Service		4,257,833	6,434,514
	Total	**32,407,833**	**35,234,514**
Revenue			
MCC Residency Chargebacks		21,550,000	21,800,000
Local Government Services Charge		6,600,000	7,000,000
Tuition Support from Other Counties		600,000	350,000
Parking Fees – MCC		400,000	415,000
Appropriated Fund Balance		17,378	17,757
	Total	**29,167,378**	**29,582,757**
Net County Support		**$ 3,240,455**	**$ 5,651,757**

Parking Fees

Category	2026 Fee	2027 Fee
Student Permits		
Full-time	$75/semester	$75/semester
Part-time	$75/semester	$75/semester
Summer	$50	$50
Non-Union Administrators and Staff Permits		
Full-time	$75/semester	$75/semester
Part-time	$75/semester	$75/semester
Green Savers (Carpool) Permit	$50/semester	$50/semester
Short-Term, Meter (Student/Visitor)	$0.50/hr	$0.50/hr
Short-Term, Lot (Student/Visitor)	$5/day	$5/day
MCC Campus (Brighton) Special Event	$1/event	$1/event

Parking Fines

Type of Violation	2026 Fine	2027 Fine
No Permit	$25	$25
Meter Violation	$25	$25
Reserved/Outside Marked Space	$45	$45
Handicapped/Fire Zone	$75	$75
Boot	$50	$50

DEPARTMENT: Cultural and Educational Services (89)
DIVISION: Authorized Agencies (8902)

DIVISION DESCRIPTION

The agencies identified provide cultural and educational services to interested residents of and visitors to Monroe County. Pursuant to Local Law No. 7 of 2000, the Monroe County Legislature authorizes the allocation of revenue derived from the collection of hotel room occupancy taxes. Additional county support is provided pursuant to Section 224 of New York State County Law, which authorizes optional appropriations and contracts for public benefit services to support specified types of non-profit organizations, corporations, associations and agencies, provided that services are rendered within the supporting county.

DIVISION BUDGET

		Amended Budget 2026	Budget 2027
Appropriations			
Principal Tourism Entities			
City of Rochester – Blue Cross Arena		$ 905,000	$ 905,000
City of Rochester – Convention Center		975,000	975,000
Monroe Community Sports Centre Corporation		75,000	75,000
Visit Rochester[1]		4,137,500	4,137,500
	Sub-Total	***6,092,500***	***6,092,500***
Arts, Cultural and Educational Entities			
Authorized Agencies (see detailed pages)		2,874,000	2,874,000
Community Festival Support		450,000	450,000
Mid-Sized Arts Support		837,500	900,000
Monroe County Tourism		10,000	10,000
	Sub-Total	***4,171,500***	***4,234,000***
	Total	**10,264,000**	**10,326,500**
Revenue			
Hotel/Motel Tax		9,715,000	9,861,000
	Total	**9,715,000**	**9,861,000**
Net County Support		**$ 549,000**	**$ 465,500**

[1] Passage of this budget by resolution will hereby designate Visit Rochester as the official tourist promotion agency of Monroe County for 2027.

Authorized Agencies

City of Rochester – Blue Cross Arena $905,000
City of Rochester – Convention Center $975,000

The Blue Cross Arena at the War Memorial offers both a large arena appropriate for indoor concerts and productions, in addition to smaller meeting rooms and back stage space. It is located within walking distance of the Convention District.

Located in downtown Rochester, the Joseph A. Floreano Rochester Riverside Convention Center is utilized for local and out-of-town conventions and conferences. Featuring 25 meeting rooms and exhibit space up to 100,000 total square feet, the Convention Center's central downtown location allows for direct access to various restaurants and hotel accommodations, including an extensive variety of entertainment options.

Community Festival Support $450,000

Monroe County hosts over 140 festivals annually, attracting thousands of tourists to the region. The budget includes a County contribution for these various community festivals and events, including the Rochester International Jazz Festival, the Rochester Fringe Festival and various Juneteenth celebrations.

Cornell Cooperative Extension of Monroe County $582,000

Cornell Cooperative Extension of Monroe County provides research-based information and educational programming to ensure the vitality of agriculture, strengthen families, promote health and well-being, responsibly improve home and community landscapes, and enhance our natural environment.

Garth Fagan Dance $86,500

Garth Fagan Dance has performed in 600 cities, 27 countries and 6 continents for thousands of global citizens since 1970. The headquarters are located in the City of Rochester, house a studio theater, a second studio, administrative offices, and dressing rooms for the professional company and students of the Garth Fagan Dance School. The school is an integral part of the organization's mission to connect the greater Rochester region to its local and global African heritage communities. The School is the axis that provides the official national curriculum of the trademarked Fagan Technique™. Thousands of students, both children and adults, from across the United States and abroad, experience the world-class standards of the Fagan instruction that promote self-confidence, encourage health and well-being, and foster creativity with a deep love of the arts.

Garth Fagan Dance is an internationally acclaimed American dance company rooted in African traditions and the Black dance vocabulary Fagan Technique™. Celebrating more than 50 years since its founding, the company has been led by a 20th Century dance treasure and longest running Black Choreographer on Broadway, Founder and Artistic Director Garth Fagan. Fueled from one of his life contributions, his award-winning work helping create Disney's The Lion King; over 100 million audience members have moved with his vision of cultural unity through movement.

One of the few Black-created and led cultural organizations to have such a world impact while having a base in Rochester, NY, Garth Fagan Dance has a reputation for responsive contribution, builds on a platform of social justice, creative leadership in troubling times, and innovation that utilizes community engagement and unique partnerships to address issues facing our country, its arts and culture, and the people that need them both.

Genesee Country Village and Museum $44,000

Genesee Country Village and Museum, the largest living history museum in New York State and one of the largest in the nation, preserves and presents the lifestyles, trades, horticulture, foodways, environment, and sport and recreation of the 19th century in the Genesee Country region. The Historic Village consists of 68 historical structures, with trained staff interpreters in period clothing who demonstrate and describe daily life in the 1800s for visitors. The Wehle Gallery and Nature Center each also contribute art and living collections to expand on both the history of the region and its current state. Monroe County funding provides essential operational and programming support, which allows the Museum to continue to conserve, curate, and interpret the history and heritage of Western New York and the Genesee Valley region for the benefit of nearly 100,000 visitors each year.

George Eastman Museum $44,000

A National Historic Landmark, the George Eastman Museum combines the world's leading collections of photography and film with the historic colonial revival mansion and gardens that were home to George Eastman from 1905 until his death in 1932. The museum collects and preserves objects that are of significance to photography, motion pictures, and the legacy of George Eastman; builds information resources for both scholarly research and recreational inquiry; and keeps and cares for images and technology that tell the story of photography and its related media in history and culture.

Geva Theatre Center $44,000

Geva Theatre Center, Monroe County's non-profit professional theatre, is the most-attended regional theatre in the Northeastern U.S. outside of Manhattan, serving approximately 100,000 patrons annually, including more than 5,600 students. Geva draws upon the talents of the country's top actors, directors, designers and writers who are shaping American theatre. Ranging from world premieres and musicals, to reinvigorated American and world classics, all of Geva's productions are created and rehearsed in Rochester. Each year Geva presents five plays plus a holiday production on the Wilson Stage, and two plays and a range of new play development programs on the Fielding Stage. Geva provides sign language-interpreted and open-captioned performances for the deaf and hard of hearing, and audio-described performances for the blind and visually impaired members of the audience. Geva maintains a strong commitment to educational programs, community engagement and new play development. Funding from Monroe County significantly helps Geva maintain its strong leadership in the cultural community.

The Hochstein School $86,500

Hochstein School is a community organization offering instruction in music, dance, and expressive arts (music, art, and dance therapy) to students of all ages. Established in 1920 to commemorate the artistry, life, and service of David Hochstein, a prodigious violinist who died serving the United States in World War I, the School is dedicated to providing high quality instruction and access to opportunity regardless of age, level of skill, ethnicity, or ability to pay. Hochstein's vibrant community is a place where individuals come together to develop the ability to express themselves through music, dance, and art, and to share those gifts with others.

More than 106 years after its founding, today Hochstein annually serves over 4,000 students from a 12-county region surrounding Rochester, NY. The school is active throughout the community and provides tuition assistance to more than 60% of its students. Its main building is located in downtown Rochester on a site that was part of the Underground Railroad and was a gathering place for abolitionists in the 19th century. The funerals of Frederick Douglass and Susan B. Anthony were held in what is now the acclaimed Hochstein Performance Hall – a space that is host to dozens of Hochstein concerts and events throughout the year, as well as those of local cultural and educational institutions such as the Rochester Philharmonic Orchestra and Rochester City School District. Hochstein events include: an annual outdoor summer series at High Falls; a 16-concert weekly broadcast series called *Live from Hochstein* in the fall and spring; and an 8-concert *Spotlight on Faculty* series.

Jewish Community Center $86,500

Located in Brighton, NY, the Louis S. Wolk Jewish Community Center (JCC) is an active and inclusive cultural institution based in Jewish values that serves the entire community. All of our programs are open to all and our facility is fully accessible to those of all ability levels. Our arts programs have greatly expanded in programming and scope in recent years, leading to the JCC emerging as one of the prime centers for arts and culture in the region. Arts programming is incorporated into most everything we do, including senior programming, preschool programs, afterschool programs, and summer overnight and day camps.

Lollypop Farm $86,500

Lollypop Farm (the Humane Society of Rochester and Monroe County Society for the Prevention of Cruelty to Animals), was founded in 1873 and is the third oldest SPCA in New York State. As the designated SPCA in Monroe County, Lollypop Farm investigates and enforces the animal cruelty laws of NYS. Its certified peace officers respond to concerns reported through the animal cruelty hotline, calls to 9-1-1, and requests from other law enforcement agencies investigating animal-related crimes. In addition, Lollypop Farm provides lifesaving care, critical veterinary services, and behavioral intervention for approximately 10,000 animals each year, and educational programs that support animal welfare in the community.

Memorial Art Gallery $86,500

Found in 1912, the Memorial Art Gallery (MAG) holds a permanent collection of more than 12,000 objects from around the world spanning 5,000 years of art history. In addition to its collection, the museum offers a year-round schedule of temporary exhibitions, lectures, concerts, tours, and family activities. The museum's 14-acre campus includes a sculpture park, a free public art space that is a popular destination for Rochesterians and out-of-town visitors alike. MAG also maintains a 47,000+ volume art reference library, provides teacher training and school programs for public and private schools, and operates the Creative Workshop, a community art school for all ages founded in 1949. Monroe County funding helps MAG maintain its facility and extensive art collection, offer reduced-priced admission on Thursday and select Friday evenings, and provide free school tours for all students. Beginning May 1, 2027 MAG will eliminate its general admission fees for all, permanently, delivering on its commitment to ensuring everyone has access to the arts and the significant resources available at MAG.

Mid-Sized Arts Support $900,000

The budget includes a County contribution for arts and cultural organizations with annual budgets between $50,000 and $4 million, updated pursuant to Res. 190 of 2023.

Monroe Community Sports Centre Corporation $75,000

Monroe Community Sports Centre Corporation operates a sports facility – Tim Horton's Iceplex – for community-based sports teams and leagues. The Sports Centre offers ice and indoor field activities, while also providing sports-related educational programming.

Monroe County Soil & Water Conservation District $50,000

The Monroe County Soil & Water Conservation District was established by the Monroe County Board of Supervisors in 1953 to provide the public with on-site natural resource conservation planning, technical assistance on erosion control and water quality improvement and information, and education on the conservation of natural resources.

Monroe County Tourism $10,000

Monroe County receives funds from the Hotel Room Occupancy Tax revenues in order to promote and enhance tourism. Appropriations provide for the County's participation in local promotional activities.

Rochester Museum & Science Center $1,165,000

The Rochester Museum & Science Center (RMSC) is a premier educational and cultural institution serving learners of all ages and backgrounds through engaging exhibits, inclusive programming, and a world-class collection of 1.2 million objects that tell the story of the region's rich cultural heritage and history of innovation. RMSC strives to create a better world through inspiring curiosity, exploration, and engagement across history, science, culture, and the natural world. The RMSC's 13-acre East Avenue campus in the City of Rochester includes the Museum & Science Center with more than 100 interactive and immersive exhibits, the Strasenburgh Planetarium with a 65-foot dome screen and several hands-on exhibits, the Eisenhart Auditorium, host to many community events, and sustainable green spaces that provide a unique community gathering space for visitors from throughout the region.

Rochester Philharmonic Orchestra $259,000

The Rochester Philharmonic Orchestra (RPO) ranks among the top 20 major American symphony orchestras. The central mission of the RPO is to present symphonic and other music of the highest artistic quality and the presentation of educational concerts.

Monroe County funding provides a series of free or low-cost educational concerts for area school students in addition to underwriting a series of free concerts in county parks and ESL Ballpark for the enjoyment of the community.

Strong National Museum of Play $138,000

The Strong National Museum of Play is a highly interactive, collections-based educational institution devoted solely to the study and interpretation of play, its place in American cultural history, and its critical role in learning and human development. Guided by strategic planning, benchmarking, and ongoing market research, The Strong explores play to encourage learning, creativity, and discovery. The museum's collection of more than 535,000 toys, dolls, games, and other play related artifacts is the largest and most comprehensive in the world, and positions The Strong as the nation's foremost authority on play. The Strong is home to the International Center for the History of Electronic Games, the World Video Game Hall of Fame, the National Toy Hall of Fame, the Brian Sutton-Smith Library and Archives of Play, the Woodbury School, and the American Journal of Play – all of which interlock to provide a multifaceted array of exhibitions, research, and other interpretive and educational activities that serve a diverse audience who studies play.

Susan B. Anthony Museum & House $86,500

The National Susan B. Anthony Museum & House shares the powerful story of Susan B. Anthony's life and work to inspire and challenge individuals to make a positive difference in their lives and communities. Our National Historic Landmark draws visitors from across the nation and around the world. Our tours and educational programs explore enduring themes like leadership and perseverance, organizing for social change, the rights and responsibilities of citizens and government, the influence of the press, and shaping the United States Constitution. We are both a cultural asset and an economic driver for our community. As we interpret Anthony's work for women's rights, voting rights, and human rights for all, our audiences learn about the important role Monroe County, the Finger Lakes Region, and New York State had, and continue to have, in shaping our nation and influencing the world. The Anthony Museum is open for guided tours six days/week, all year, and offers additional programs, lectures, and special events on our campus, off site, and virtually. Susan B. Anthony is as relevant today as she has ever been, and our purpose and passion is to inspire change-makers through her life and work.

Visit Rochester $4,137,500

Visit Rochester is the official tourism promotion agency for Monroe County with a mission to aggressively sell and market Greater Rochester as a preferred destination in order to grow and maximize visitor spending and to enhance the economy. The organization builds and maintains relationships with hundreds of organizations and businesses in the community that work to attract visitors to Monroe County and advocates for appropriate destination development and investment. Visit Rochester also increases community awareness, appreciation, and support for the hospitality and tourism industries that has an annual economic impact of more than $1.5 billion and employ nearly 20,000 Monroe County residents.

WXXI Public Broadcasting Council $29,000

WXXI Public Broadcasting Council owns and operates four television channels within Monroe County: WXXI-TV (DT 21.1, cable 1221), WXXI-Create (DT 21.3, cable 1276), WXXI-WORLD (DT 21.2, cable 1275), WXXI - Kids 24/7 (DT 21.4, cable 1277) and live stream via the web. It also operates cable City 12 in partnership with the City of Rochester. WXXI's radio services include: AM 1370, Classical 91.5 FM, NPR News 105.9 FM, WXXY FM 90.3 (Houghton), WXXI News and Music on WRUR-FM 88.5 (a broadcast partnership with the University of Rochester), and News on WEOS 89.5 FM (Geneva) and Music on WITH 90.1 FM (Ithaca) – partnership with Hobart & William Smith Colleges. It also hosts two HD channels. WXXI is Rochester's source for PBS and NPR programming and important local music and news.

WXXI's Educational Outreach Center provides services to support learning. WXXI offers a texting service with national partners to assist parents with custom messages and tips based on their child's age. WXXI staff offer in-person and virtual sessions to improve readiness for school. WXXI provides and supports use of the expanding PBS LearningMedia New York that includes 100,000+ media-rich resources to help engage preK-12 educators, families and learners. In addition, WXXI provides continuous children's programming throughout the day, teacher and caregiver education, and educational & instructional programming to support schools and the academic success of students. WXXI offers broadcast and on-demand instructional programming, as well as screening and talkback engagement events to involve the community in important conversation about issues of interest. WXXI hosts a robust website (WXXI.org) that features streaming of its radio services and streaming of WXXI's main channel and KIDS 24/7 TV channels. WXXI's American Graduate: Path to the Future focuses on career exploration for youth and young adults and provide connections to community resources to find training and employment through partner agencies. WXXI's Move to Include initiative showcases how to include those with disabilities in every aspect of community life and highlight their abilities and contributions.

Authorized Agencies

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Cornell Cooperative Extension of Monroe County			
Annual Direct Contacts by Program Area:			
Agriculture	9,053	9,100	9,100
Horticulture (Commercial and Consumer)	49,449	49,500	50,000
Nutrition	7,703	7,700	7,700
4-H Youth Development	20,653	20,700	20,700
Garth Fagan Dance			
Attendance – Company Performances	5,773	6,982	6,100
Attendance – Dance School	317	264	340
Genesee Country Village and Museum			
General Attendance	40,623	46,842	52,779
Special Event Attendance	22,199	22,865	23,322
School Attendance	16,976	17,485	17,835
George Eastman Museum			
Annual Attendance	61,569	63,000	64,000
Participation in K-12 Educational & Museum Programming	1,443	1,200	1,500
Participation in Advanced Educational Programming	25	26	27
Geva Theatre Center			
Single Ticket Holders	52,340	41,466	50,000
Subscriptions	4,993	4,296	4,480
Children, Youth and Student Participation	7,298	5,642	6,000
Hochstein School			
Audiences Served	33,000	37,680	38,000
Students Served	3,818	3,975	4,200
Tuition Assistance Awarded/Individuals	$417,484/2,162	$548,211/2,423	$570,000/2,525
Jewish Community Center			
CenterStage Theatre Attendance	14,120	18,000	18,000
TYKES Theatre Attendance	10,450	11,500	12,500
Festivals Attendance	8,032	10,000	12,000
Lollypop Farm			
Calls For Service	2,978	3,200	3,500
Arrests	22	25	28
Animals Seized	376	350	375

	Actual 2025	Est. 2026	Est. 2027
Memorial Art Gallery			
Annual General Attendance	122,450	114,800	150,000
Annual Student Contacts (pre-K to 12)	12,453	16,111	17,000
Annual Creative Workshop Attendance	2,719	2,389	2,500
Monroe Community Sports Centre Corporation			
Tournaments Hosted	20	22	22
Hotel Room Nights	33,926	34,985	35,000
Monroe County Soil & Water Conservation District			
Annual Direct Contacts by Program Area:			
Natural Resource Concerns	965	900	950
Stormwater Technical Assistance and Training	737	650	700
Soil Erosion Protection - Acres	19	3,587	7,388
Soil & Water Resources	68,778	70,000	72,000
Erosion/Sediment Control Concerns	27	35	40
Rochester Museum and Science Center			
Overall Attendance	205,584	205,000	210,000
School and Group Attendance	46,254	55,000	55,000
Off Campus Outreach Attendance	10,935	9,000	11,500
Workforce Development Enrollment	54	75	75
Museums for All Participation	5,424	5,500	5,700
Rochester Philharmonic Orchestra			
Ticketed Attendance	82,026	81,964	85,000
Education Concert Attendance	14,326	13,998	14,000
Community Concert Attendance	11,069	11,280	9,967
Strong National Museum of Play			
Admissions	639,278	677,000	700,000
Membership	17,948	18,000	19,000
Susan B. Anthony Museum & House			
In-person Attendance	19,306	11,549	15,000
Virtual Reach	103,612	108,000	120,000
Visit Rochester			
Annual Visitor Spending	$1,507,500,000	$1,516,000,000	$1,531,160,000
Meetings/Conventions/Sporting Events	234	245	259
Room Nights for Meetings/Conventions/Sporting Events	84,511	80,000	82,000
Attendees for Meetings/Conventions/Sporting Events	191,248	234,000	240,000
WXXI Public Broadcasting Council			
Educational Broadcast Hours – Young Children	11,172	11,150	11,172
On-Demand Video and Lesson Service for Pre K-12 Schools, Families and Adult Learners	3,700,000	3,500,000	3,700,000

DEPARTMENT: Cultural and Educational Services (89)
DIVISION: Libraries (8904)

DIVISION DESCRIPTION

Monroe County funding for Libraries is tracked in two funds centers: the Monroe County Library System (MCLS) and the Rochester Public Library (RPL) Central Services. The annual budget allocation is contained in a separate library fund.

Libraries in Monroe County are part of an independent federation united by a contract. The Monroe County Library System provides centralized services to all city, town and village libraries. MCLS was established in 1952 and is managed by an 11-member Board of Trustees and a Director under contract with the Board. Under an agreement with MCLS member libraries, the RPL provides system services to the MCLS. The RPL, MCLS and their respective Boards share the same Director. The RPL includes the Central Library and city community branches. The Central Library, chartered by the New York State Education Department, serves as a regional resource and functions as the operational hub of the MCLS. Monroe County provides the majority of the funding to support the Central Library. Under a 1968 agreement between Monroe County and the City of Rochester, RPL provides central library services.

RPL Central Services include in-depth physical and electronic collections, maintenance and digital asset preservation of historical collections and artifacts of significance to the region, provisions as a Federal government depository library and US Patent and Trademark Office, and varied health, business, genealogy, grant and other research services. The Central Library hosts free programs each year to support education, entertainment and enlightenment for all ages.

Services provided under the MCLS include telecommunications network management, library asset management system (catalog), shipping and delivery services, outreach services, interlibrary loan services, administrative and technical support to member libraries, and the coordinated purchases of electronic resources.

2026 Major Accomplishments

- MCLS used system-wide communication, consistency, and informed decision-making to drive excellent, equitable user experiences including:
    - Creation of MCLS Plan of Service team to develop a new 5-year plan of service to be implemented starting in 2027.
    - MCLS used a collaborative process to develop an RFP for the Integrated Library System (ILS) and select a new product to serve as the enterprise software solution powering library services for the entire County.
    - From the ILS RFP proposals, a vendor was selected to most efficiently and sustainably meet the MCLS long-term needs for its enterprise system. The new ILS will be implemented by the end of 2027.
    - Assessing the MCLS ePortal, the website that serves as the primary information sharing resource for all MCLS member libraries.
- MCLS provided tools, resources, and support to member libraries in their efforts to provide equitable services to the entire community.
- MCLS served as a leader in helping member libraries, communities, and patrons thrive in an increasingly digital environment.
- *Wired for Opportunity* continued to use ARPA funds to advance Digital Equity throughout Monroe County. This program put the tools and knowledge for the digital age into the hands of our patrons, helping to bridge the digital gap.

2027 Objectives

- MCLS will implement the first year of its new 2027-2031 Plan of Service.
- MCLS will enhance its role to serve member libraries and strengthen the community.
- MCLS will provide tools, resources, and support to member libraries to allow them to effectively engage and serve a diverse user base.
- MCLS will be a leader in helping member libraries, communities, and patrons thrive in an increasingly digital environment.

DIVISION BUDGET

		Amended Budget 2026	Budget 2027
Appropriations			
MCLS Expenses		$ 4,622,908	$ 4,728,978
MCLS Provision – Capital Projects		200,000	210,000
RPL Central Services		7,780,000	7,780,000
	Total	**12,602,908**	**12,718,978**
Revenue			
State Aid		2,544,900	2,568,800
Member Library Payments		1,195,548	1,237,650
Miscellaneous Grants and Payments		882,460	831,500
Appropriated Fund Balance		0	91,028
	Total	**4,622,908**	**4,728,978**
Net County Support		**$ 7,980,000**	**$ 7,990,000**

SECTION DESCRIPTIONS

Monroe County Library System

This section funds services that are directly related to the administration of activities with a system-wide impact. Included in the services funded are an automated circulation system and administration of contracts and activities that provide technical services. These technical services include the centralized ordering, cataloging and processing of library material, and the management of the system-wide bibliographic database.

Mission

The Monroe County Library System is a coalition of member libraries that provides materials and programs to meet the informational, educational and recreational needs of individuals, member libraries and local governments through: collaborative ventures for cost effective delivery of quality services; centralized delivery of selected services; the fostering of fast, accurate access to materials and services in a seamless, consistent and uniform manner.

Rochester Public Library Central Services

Under a 1968 agreement between Monroe County and the City of Rochester, RPL provides central library services to the Monroe County Library System. The county reimburses RPL for the new costs of the services provided.

RPL's Central Services are available to all county residents through support and consultant services to all libraries in the county.

Public services provided at the Central Library include loan of library materials and information services to library users. The entire collection of books, periodicals, pamphlets, newspapers, films, recordings, art reproductions, electronic resources and other non-print materials of the Central Library are available to all residents of the county, either through direct use or via interlibrary loan to community libraries.

Mission

The Rochester Public Library enriches the quality of life in Rochester and Monroe County by providing educational, recreational, aesthetic and informational materials, services and programs to help people follow their own lines of inquiry and enlightenment.

Through a partnership of public and private resources, the library assists the city and county in meeting the needs of the community by operating the central and branch libraries, conducting outreach programs and providing services to member libraries of the Monroe County Library System.

In all its endeavors, the library maintains and promotes the principles of intellectual freedom and equality of access.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Items Shipped between MCLS Libraries	1,585,266	1,700,000	1,600,000
Library Website/Online Visitors	2,688,842	2,800,000	3,000,000
Library Website/Online Page Views	25,089,438	24,000,000	25,000,000
Items Circulated by MCLS	5,415,783	5,750,000	5,350,000
MCLS Cardholders	381,072	375,000	375,000
MCLS Library Visitors	3,085,625	3,100,000	3,150,000

MONROE COUNTY LIBRARIES AND BRANCHES

Brighton Memorial Library
Brockport-Seymour Library
Chili Public Library
East Rochester Public Library
Fairport Public Library
Gates Public Library
Greece Public Library
Hamlin Public Library
Henrietta Public Library
Irondequoit Public Library
Mendon Public Library
Newman Riga Library
Ogden Farmers' Library
Parma Public Library
Penfield Public Library
Pittsford Community Library
Rochester Public Libraries
- Central Library
- Arnett Branch
- Charlotte Branch
- Frederick Douglass Community
- Lincoln Branch
- Lyell Branch
- Maplewood Community
- Monroe Branch
- Phillis Wheatley Community
- Sully Branch
- Winton Branch

Rush Public Library
Scottsville Free Libraries
- Scottsville Library
- Mumford Branch

Webster Public Library

DIVERSITY, EQUITY AND INCLUSION (22)

DEPARTMENT: Diversity, Equity and Inclusion (22)

DEPARTMENT DESCRIPTION

The Department of Diversity, Equity and Inclusion (DEI) is charged with working across Monroe County departments to implement sustainable, measurable, and scalable strategies to increase the awareness, attraction, retention, and promotion of people from various cultural, ethnic, religious, socioeconomic backgrounds, including people with disabilities.

The Department of DEI will also oversee compliance around language access for limited English proficient populations, increase diversity in vendor contracts, provide educational tools and resources around cultural awareness, and mitigate the impact of discrimination and harassment within Monroe County departments and communities served.

Mission

The mission of the Department of Diversity, Equity and Inclusion (DEI) is to develop and implement a framework and action steps (i.e. Diversity Action Plan) across Monroe County departments to support an increase in the awareness, recruitment, retention, promotion, and development of people from diverse backgrounds. DEI will oversee the development of a culture fostered by leadership through cultural awareness, effective communication, and relationship building across differences. DEI will ensure that processes, procedures, and services performed by Monroe County are accessible and equitable for all. DEI has positioned itself as a safe space to share experiences and have fruitful dialogue. The DEI team promotes intentionality around valuing the differences that contribute to knowledge sharing, decision-making, and the distribution of opportunity within each Monroe County department.

2026 Major Accomplishments

- A member of the DEI Department received the Monroe County Minority and Women-owned Business Enterprises (M/WBE) Impact Award at New York State's M/WBE Conference in Albany, NY.
- M/WBE firms earned $14 million in prime and subcontractor opportunities.
- The Deaf Equity Council of Monroe County (DEC), established one year ago under the guidance of the Diversity, Equity, and Inclusion (DEI) Department, has achieved the following key milestones:
    - Implemented videophone communication systems in Monroe County government for direct communication with deaf residents.
    - Collaborated on American Sign Language (ASL) emergency alert messaging for Monroe County’s emergency alerting systems.
    - Partnered to develop accessible emergency preparedness and Community Emergency Response Team (CERT) initiatives for the Deaf community.
- Developed strategic partnerships with West Irondequoit High School, Edison Tech, U-Prep, Vertus, and Pittsford Mendon High Schools to drive student and staff development. These collaborations facilitate direct student engagement with Monroe County officials, provide DEI training for school staff, and promote career opportunities, voter registration, and civic education.
- Processed 76 Americans with Disabilities Act (ADA) accommodations.
- Completed nine (9) sessions of the Emerging Diverse Leaders Program. The 10th cohort will begin in October 2026.
- Expanded the Community Diversity Advisory Committee (CDAC) over a three-year period to now include representation from 34 diverse organizations.

2027 Major Objectives

- Evaluate progress on the three-year strategic plan, publish outcomes to the DEI website, and formulate the updated strategy for the upcoming three-year cycle.

- Work with Information Services to create a supplier diversity database, a database for Equal Employment Opportunity (EEO) cases and ADA requests for more efficient reporting.
- Continue internal staff engagement efforts by rotating DEI staff through Monroe County departments to foster face-to-face connections and raise awareness of available DEI resources.
- Scale the high school mentoring initiative from 5 to 10 Monroe County schools while establishing partnerships with MCC, SUNY Brockport, St. John Fisher University, and Nazareth University.
- Align departmental DEI committees with the CDAC and DEI Department to drive collaborative, county-wide community events.
- Maintain collaboration with the HR Department to advance diversity recruitment strategies and inclusive hiring practices.
- Expand DEI visibility in the community by attending educational and social events that engage multi-cultural groups, with a focus on communities that have had limited prior engagement, while sustaining relationships with established partners.

DEPARTMENT BUDGET

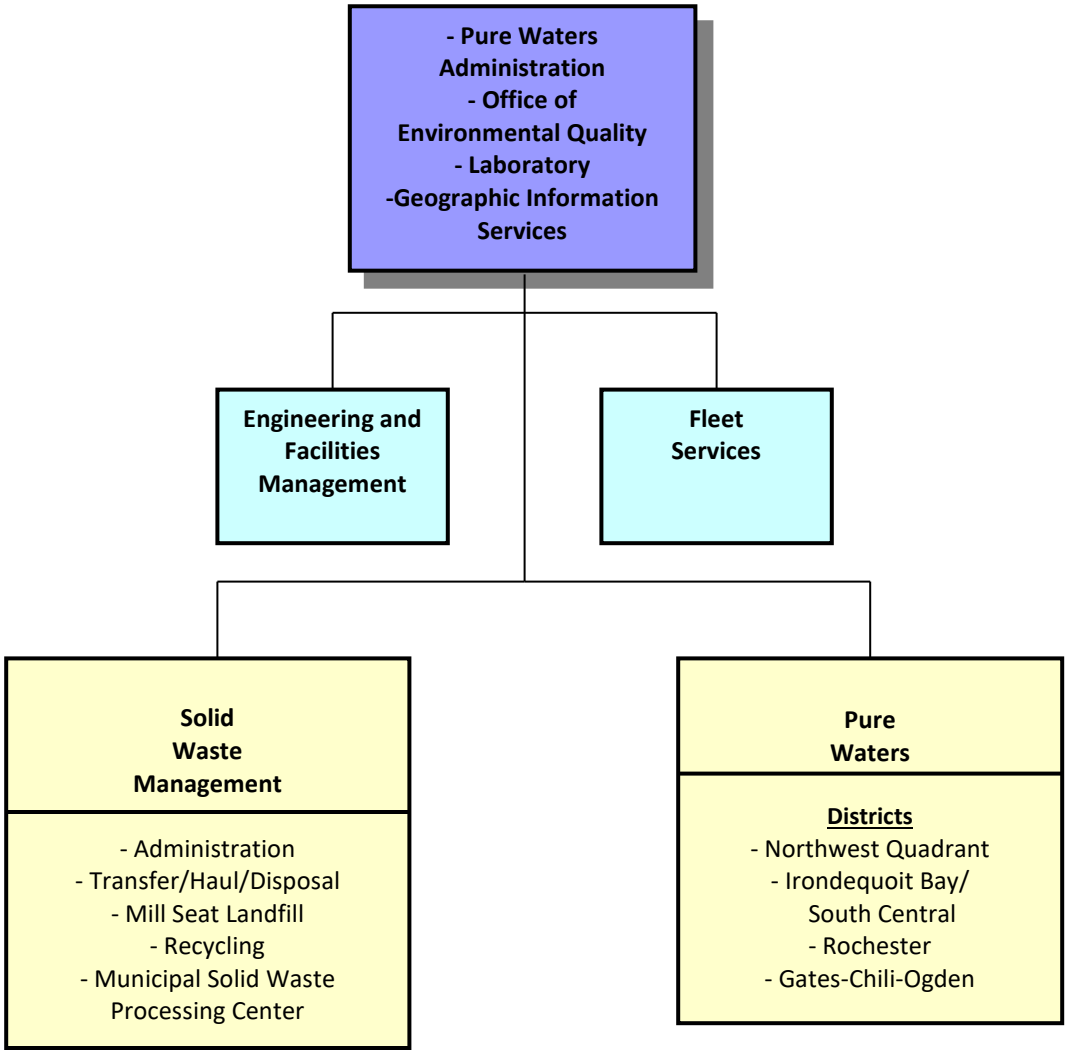
		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 779,492	$ 825,183
Contractual Services		154,027	179,900
Supplies and Materials		12,200	5,300
Employee Benefits		285,901	312,773
Interdepartmental Charges		83,627	162,544
	Total	**1,315,247**	**1,485,700**
Revenue	**Total**	**0**	**0**
Net County Support		**$ 1,315,247**	**$ 1,485,700**

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
County-Wide Cultural Awareness Activities in which DEI participated	52	40	40
Annual DAP Action Steps Implementation	50%	100%	100%
M/WBE Outreach Activities	55	50	50
Newly Certified M/WBE Firms	189	120	120
Direct Engagement Events with departments	88	90	100
ADA Requests	93	95	100
Community Engagement Events facilitated by DEI	35	20	25
Community Events in which DEI participated	88	65	60
Complaints resolved without outside agency	33	40	40
Complaints resolved with mediation	4	8	10
Reduction in EEO Complaints through Education	33	36	40

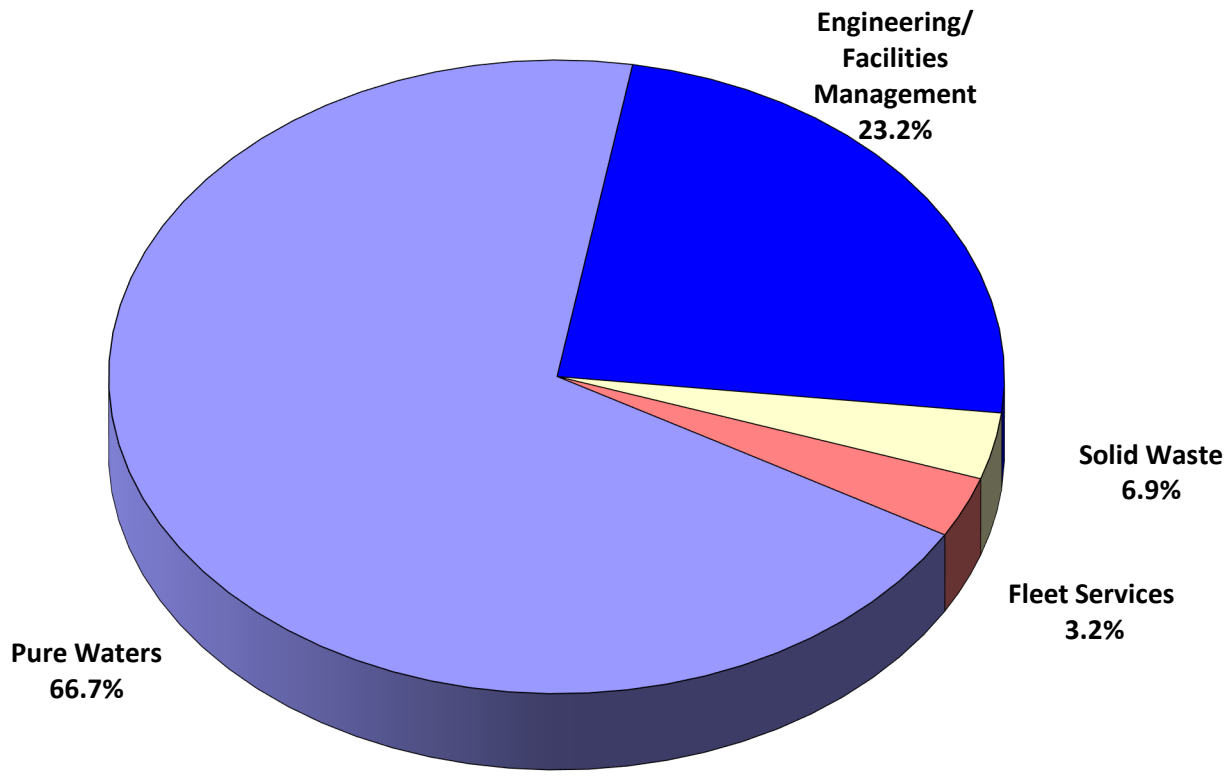
ENVIRONMENTAL SERVICES (84)

ENVIRONMENTAL SERVICES (84)



ENVIRONMENTAL SERVICES

2027 Budget - $115,225,727



The percentages above do not reflect the deduction of Service Chargebacks.

DEPARTMENT: Environmental Services (84)

DEPARTMENT DESCRIPTION

Protecting the county's land and water from pollution represents the most basic aspect of environmental protection. The sheer magnitude of the waste generated by our society from residences and industries demands a coordinated and comprehensive approach to the problem. The Monroe County Department of Environmental Services' total concept approach to waste management combines advanced water resource recovery and solid waste management in one sophisticated organization. The Department's progress is the result of dedicated individual effort and close cooperation on the part of industry, federal, state and local governments.

The Division of Pure Waters' water resource recovery facilities produce effluent to meet state and federal standards for water quality. The Pure Waters Division strives to protect the environment through effective programs of waste management and abatement. The Division also strives toward a standard of excellence for clean water, pollution control and effective solid waste management.

The Department's water resource recovery system and solid waste programs stand as evidence of the county's commitment toward a clean environment and economic stability. The benefits of these investments are obvious, as demonstrated by sport fishing thriving in Lake Ontario and tributary creeks.

The Department will continue to provide dependable water resource recovery and solid waste disposal and recycling for area homes and businesses at the lowest possible cost. Effective pollution reduction in both the wastewater and solid waste streams is critical to the success of the Department's programs.

The Department will remain focused on meeting new environmental standards with existing facilities. This will require careful planning for new processes and construction. The County's water resource recovery infrastructure is repaired or replaced as needed. The Department is engaged in an ongoing effort to reduce inflow and infiltration of the wastewater collection system.

The Department has also taken on a leadership role in the development of the County's programs to address climate change mitigation, adaptation, and resiliency. This will create a framework for the sustainable operation of both County resources as well as the community as a whole, and will require future actions across multiple departments to comply with the 2019 New York State Climate Leadership and Community Protection Act goals.

The success of these programs will be a reflection of the department's efforts to communicate the environmental and economic needs of our community.

Mission

The mission of the Department of Environmental Services is to enhance the environment, preserve natural resources, reduce environmental impacts of county government, provide leadership in promoting regional environmental sustainability and protect the public health of our community. Accomplishing this will require effective and efficient use of the resource recovery facilities under our charge, provide environmental education and public awareness programs, evaluate and implement new cost effective and environmentally beneficial technologies, recruit and train an enthusiastic and competent workforce and ensure that infrastructure, services and resources meet the demands of the county population and its visitors.

2026 Major Accomplishments

Solid Waste Management

- Continued public education and outreach, and updated materials, for the Recycle Right messaging through electronic newsletters, partnerships, website updates and public outreach events such as festivals and farmers' markets.
- Advanced development of the new recycling web application for public information.

- Awarded grants to five school districts as part of the second Schools Food Waste Diversion Pilot Program.
- Completed design and installation of the Resource Recovery Facility fire panel system.
- Advanced the Organics Management Plan (OMP).
- Commenced development of the new Local Solid Waste Management Plan (LSWMP) for 2028–2037.

Engineering, Facilities Management and GIS

- Completed construction of the MCC Applied Technology Center – S.T.E.M. Addition Project, including the MCC Optics program.
- Continued progress on the Seneca Park Zoo Master Plan - Phase II Project.
- Continued construction of the Iola Physical Plant Improvements Project.
- Continued construction of the County Office Building HVAC Improvements Project.
- Continued construction of the General Elevator Modernization Project.
- Commenced design of the Fleet Center Electrical Improvements Project.
- Commenced design of the Fleet Maintenance Building Improvements Project.
- Commenced design of the Medical Examiner – Ames Building Expansion Project.
- Purchased 150 Verona Street and commenced renovation work.
- Completed GIS-based data sets to support the County's new work order and Enterprise Resource Planning systems.
- Updated GIS Enterprise Servers.

Sustainability

- Advanced the Climate Adaptation & Resiliency Plan.
- Updated Monroe County Climate Action Plan Greenhouse Gas Emissions Inventory.
- Completed the Electric Vehicle (EV) Master Plan.
- Commenced development of Monroe County Climate Action Information Toolkits to support community partners in their sustainability efforts.
- Awarded 9 grants to municipalities as part of the Community Climate Action Fund Pilot Program.

Pure Waters

- Commenced design of the Northwest Quadrant (NWQ) Water Resource Recovery Facility (WRRF) Aeration System Improvements Project.
- Commenced design of the NWQ WRRF Electrical System Improvements Project.
- Commenced design of the Combined Sewer Overflow Abatement Program (CSOAP) Improvements, namely bar screen improvements at Control Structure 243.
- Commenced evaluation & design for the Southwest Trunk Sewer Improvements Project.
- Completed construction of the Frank E. Van Lare (FEV) WRRF Electrical System Improvement Project, including the installation of three (3) emergency generators.

- Commenced construction of the FEV WRRF Solids Holding Tank Mixing Project.
- Completed Phase 1 of the CSOAP Bridge Conduit Pipe Lining Project.
- Continued compliance with all permitted state and federal effluent removal standards at NWQ and FEV WRRFs.
- Hosted a biennial Open House event at the FEV WRRF.
- Continued with the Inflow & Infiltration District Flow Reduction program system-wide.

Fleet Services

- Increased the number of hybrid/electric vehicles by eight (8) to support the County's Climate Action Plan.
- Expanded Monroe County's EV charging infrastructure with the installation of two (2) new chargers at Department of Environmental Services (DES) facilities to accommodate the growing use of EVs by County departments.
- Expanded the Decarbonized Diesel Exhaust Pilot Program with Monroe County's diesel fleet to reduce carbon dioxide and particulate matter emissions by enabling the installation of an innovative plasma filter system in a heavy-duty vehicle to support the County's Climate Action Plan.
- Hosted Monroe County's annual Rochester Careers in Construction Day and the Monroe County Municipal Fleet Auction.

2027 Major Objectives

Solid Waste Management

- Continue public education and outreach for the Recycle Right message through electronic newsletters, partnerships, website updates and public outreach events such as festivals and farmers' markets.
- Launch the Recycle Right web application for public information.
- Commence construction for the Northeast Quadrant (Gloria Drive) Landfill Improvements Project.
- Complete the Organics Management Plan.
- Complete the Local Solid Waste Management Plan for 2028 – 2038 for submission to DEC.
- Complete the new Local Solid Waste Law.
- Continue implementation of the Schools Food Waste Diversion Pilot Program.

Engineering, Facilities Management and GIS

- Continue design of the Fleet Center Electrical Improvements Project.
- Continue design of the Fleet Maintenance Building Improvements Project.
- Commence construction of the Seneca Park Zoo Master Plan – Phase II Project.
- Commence construction of the Medical Examiner – Ames Building Expansion Project.
- Continue renovation work at 150 Verona Street.
- Commence design of Facility and Patron Improvements – Phase 2 at ESL Ballpark.
- Complete construction of the General Elevator Modernization Project.
- Update GIS Light Detection and Ranging (LiDAR) data.

Sustainability

- Complete Climate Adaptation & Resiliency Plan and commence implementation.
- Commence implementation of EV Master Plan.
- Complete Monroe County Climate Action information toolkits.
- Apply for Silver Certification in the NYSDEC Climate Smart Communities program.

Pure Waters

- Complete design and commence construction of the NWQ WRRF Aeration System Improvements Project.
- Complete design and commence construction of the NWQ WRRF Electrical System Improvements Project.
- Complete design and commence construction of new bar screen improvements at Control Structure 243, and continue to evaluate and design additional CSOAP Improvements.
- Complete evaluation and design of Southwest Trunk Sewer Improvements Project and commence bid phase for construction contract(s).
- Commence design of NWQ WRRF Preliminary Treatment Improvements Project.
- Commence design of NWQPWD Buttonwood/Flynn Rd/Island Cottage Pump Station Improvements Project.
- Commence design and construction of FEV WRRF Yard Piping Improvements Project.
- Commence design of IBSCPWD Thomas Creek Pump Station Improvements Project.
- Complete construction of the FEV WRRF Solids Holding Tank Mixing Project.
- Continue compliance with all permitted state and federal effluent removal standards at NWQ and FEV WRRFs.
- Host a biennial Open House event at the NWQ WRRF.
- Continue with the Inflow & Infiltration District Flow Reduction program system-wide.

Fleet Services

- Increase the number of hybrid/electric vehicles by four (4) to support the County's Climate Action Plan.
- Commence installation of three (3) additional publicly available EV charging stations to support the County's Climate Action Plan.
- Expand the Decarbonized Diesel Exhaust Pilot Program with Monroe County's diesel fleet to reduce carbon dioxide emissions through installation of an innovative plasma filter system on up to three (3) heavy duty vehicles.
- Host Monroe County's annual Rochester Careers in Construction Day and the Monroe County Municipal Fleet Auction.

DEPARTMENT BUDGET

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 20,565,552	$ 22,513,332
Provision – Capital Projects		5,300,000	5,500,000
Contractual Services		56,022,372	60,091,032
Supplies and Materials		15,243,544	15,142,367
Debt Service		24,887,814	27,168,667
Employee Benefits		12,289,499	13,348,197
Asset Equipment		1,195,783	1,174,500
Interdepartmental Charges		(26,824,029)	(29,712,368)
	Total	**108,680,535**	**115,225,727**
Appropriations by Division			
Solid Waste Management		12,874,581	14,454,369
Engineering and Facilities Management		4,981,617	4,474,819
Pure Waters		90,547,737	95,992,539
Fleet Maintenance		276,600	304,000
	Total	**108,680,535**	**115,225,727**
Revenue			
Solid Waste Tipping Fees		6,886,624	8,519,579
Sale of Energy		510,000	709,000
Other Revenues - Solid Waste		4,477,957	5,225,790
Engineering and Facilities Management		1,607,850	1,388,700
Engineering & Facilities Mgmt Appropriated Fund Balance		1,720,376	1,323,244
Pure Waters Assessment		72,572,456	74,384,366
Pure Waters Appropriated Fund Balance		134,381	1,273,623
Other Revenues - Pure Waters		17,840,900	20,334,550
Fleet Maintenance Revenue		276,600	304,000
	Total	**106,027,144**	**113,462,852**
Net County Support		**$ 2,653,391**	**$ 1,762,875**

DEPARTMENT: Environmental Services (84)
DIVISION: Solid Waste Management (8200)

DIVISION DESCRIPTION

Responsibilities of this division include the planning, development, operation and maintenance of the County solid waste handling facilities, the management of solid waste disposal and recycling operations, and coordination of the implementation of the county-wide Solid Waste Management Plan.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 363,660	$ 383,809
Provision – Capital Projects		300,000	500,000
Contractual Services		11,853,889	12,972,648
Supplies and Materials		29,415	24,500
Debt Service		198,762	172,980
Employee Benefits		166,061	182,250
Interdepartmental Charges		(37,206)	218,182
	Total	**12,874,581**	**14,454,369**
Revenue			
Tipping Fees		6,886,624	8,519,579
Sale of Energy		510,000	709,000
Other Revenues – Solid Waste		4,477,957	5,225,790
	Total	**11,874,581**	**14,454,369**
Net County Support		**$ 1,000,000**	**$ 0**

SECTION DESCRIPTIONS

Administration

In 2015, the Monroe County Legislature adopted the Monroe County Local Solid Waste Management Plan. Its purpose is to identify the path to pursue for managing solid waste generated in the County during a ten (10) year planning period that is consistent with New York State's solid waste management policy. In addition to current program and facility updates, it weighs the costs and benefits of implementing various waste management and monitoring practices such as organics separation, "Pay As You Throw" programs, waste and recyclables reporting mechanisms and an assessment of energy and climate change impacts of various solid waste management options. The Solid Waste staff monitors industry trends, private facility development and regulatory changes, gathers waste generation data from facilities for reporting by the County, administers recycling operations including the contract for operating the County's Recycling Center, administers the contract for operating the County's transfer station, provides customer service and billing services, and conducts education and outreach to residents related to solid waste and recycling.

Transfer/Haul/Disposal

This section handles all activities associated with solid waste transfer operations, hauling of solid waste to disposal sites and disposal tipping fees. The County is responsible for the disposal of refuse collected by the City of Rochester and accepts refuse from local municipalities, private collectors operating in area towns and villages, and individuals. Solid waste from these organizations and individuals is received at the Monroe County Resource Recovery Facility (RRF) Transfer Station, loaded onto hauling vehicles and transported to the Mill Seat Landfill where it is disposed of in an environmentally-friendly and regulatory-compliant fashion. The County charges tipping fees for all waste received at the RRF Transfer Station. These tipping fees are utilized to pay for solid waste transfer, haul and disposal.

Mill Seat Landfill

The Mill Seat Landfill is designed and operated to protect the environment and ensure the safe and responsible disposal of solid waste and wastewater biosolids. Waste Management of New York operates the landfill under a life lease agreement and has assumed responsibilities related to engineering and construction of additional liners, daily operations, honoring existing host agreements and closure responsibility. The landfill operating permit, however, remains in the County's name. In the event Waste Management meets a specific annual tonnage threshold, the county will receive a royalty. This section includes the expenses associated with host community agreements that the County must pay which are reimbursed by Waste Management.

The current permitted (1,945 tons/day or 776,250 tons/year) Mill Seat Landfill Footprint encompasses approximately 216 acres.

As part of the County's green energy program, Waste Management Renewable Energy, LLC began operating a 4.8 MW Landfill Gas (LFG) Energy Facility at the landfill in 2007 that was expanded to 6.4 MW in 2008.

Recycling

This section includes all expenses associated with recycling activities to meet the goals of Monroe County's Local Solid Waste Management Plan. The County's Recycling Center has been operating since December 1992 to process recyclables and prepare them for market. Curbside recycling programs and drop-off centers will continue to operate to divert paper, glass, metal and plastic from the waste stream to comply with the 1992 mandatory county-wide recycling programs. Recyclable markets have recently been volatile; however, the County's Recycling Center continues to market material successfully. The economic feasibility of collecting and marketing additional materials is being studied in an effort to increase the percentage of materials recycled from the County waste stream. The County operates two 10,000 cubic yard registered leaf composting facilities. Moving forward, the county will continue to assist local businesses, industries and institutions to reduce their waste with waste minimization and recycling plans. The County has implemented a public education campaign to encourage residents and businesses to reduce their waste, increase recycling participation, reduce yard waste through grasscycling and composting, and increase recycling participation through compliance and enforcement of local recycling and reuse laws.

Municipal Solid Waste Processing Center

The Monroe County Resource Recovery Facility (RRF), designed to extract refuse-derived fuel and other marketable materials from the solid waste stream, operated on a limited basis from 1979 until 1984. In 1984, those operations were suspended and the facility began operating strictly as a transfer station. In addition to its use as a solid waste transfer station, it is used to receive tires for reuse/disposal. In August 2018, the Monroe County Legislature approved a service agreement with Cascades Recovery for the operation and maintenance of the RRF for an additional ten years. In addition to the Solid Waste Transfer Haul Operation, the agreement includes a Recyclables Processing Operation within the RRF. These operations consist of processing source-separated recyclables, dry targeted industrial, commercial and institutional waste and construction and demolition of debris, wood and pallets. The Cascades Recovery+ agreement enhances recycling to the private sector and decreases direct county operational costs through diversion of materials that otherwise would be directed to a landfill.

Debt Service

This section of the Solid Waste budget outlines the payment of debt service on borrowings associated with services related to the planning of other solid waste management facilities and programs identified in the county's Local Solid Waste Management Plan.

DEPARTMENT: Environmental Services (84)
DIVISION: Engineering (8300) and Facilities Management (8600)

DIVISION DESCRIPTION

The Division of Engineering and Facilities Management provides project management and delivery services to various County departments for capital projects and initiatives.

The division also provides operations and maintenance services for County-owned and leased buildings including custodial, building maintenance, heating, ventilation and air conditioning (HVAC) services, fire alarm and security maintenance, and construction services in the County Office Building, Hall of Justice, County Public Safety Building, Crime Lab, Health and Social Services Buildings, and Innovative Field. HVAC services are also provided to the Civic Center Complex, Blue Cross Arena, Monroe Community College, Public Safety Training Facility, Monroe County Jail, Monroe County Correctional Facility and the Frederick Douglass - Greater Rochester International Airport as well as Pure Waters facilities and the Fleet Center. This division also includes the Sustainability Program, which is responsible for managing the development and implementation of the Monroe County Climate Action Plan and other sustainability initiatives.

The recently introduced Uniform Code Enforcement Local Law will enable Monroe County to charge a fee for code enforcement and review for construction and renovation projects that occur in privately owned structures located on County-owned land. The owners of those structures will be charged a fee based on a flat rate of $150 plus 1 percent of the total project cost.

While organizationally a division of the Department of Environmental Services, Engineering and Facilities Management operate as a central county resource. All expenses for management of leased and owned buildings are charged back to the residing departments. A portion of the cost of this division is billed to the operating budgets of customer departments and various capital funds.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 4,882,818	$ 5,650,429
Contractual Services		14,902,844	13,687,117
Supplies and Materials		1,190,324	1,275,772
Debt Service		8,525,872	10,744,385
Employee Benefits		2,859,539	3,251,765
Asset Equipment		288,783	170,500
Interdepartmental Charges		(27,668,563)	(30,305,149)
	Total	**4,981,617**	**4,474,819**
Revenue			
Charges to Other Governments		412,150	35,000
Miscellaneous/Other Revenues		1,195,700	1,353,700
Appropriated Fund Balance		1,720,376	1,323,244
	Total	**3,328,226**	**2,711,944**
Net County Support		**$ 1,653,391**	**$ 1,762,875**

SECTION DESCRIPTIONS

Engineering Administration and Sustainability Program

Engineering Administration provides professional services to county departments that require technical support in the areas of capital planning, design, construction, code compliance and surveying for capital improvements to county facilities and infrastructure.

The Sustainability program manages the development and implementation of the Monroe County Climate Action Plan, Climate Adaptation and Resiliency Plan, and other initiatives to address climate change mitigation and adaptation, including participation in the state's Climate Smart Communities and Clean Energy Communities programs. This program monitors the County's conformance to requirements established under the state's Climate Leadership and Community Protection Act.

Building Operations

This section provides supervision and administrative support for Building Operations, including Code Enforcement. This section also assists with the design of fire, intrusion, card-access and closed-circuit television (CCTV) systems.

Record Retention

The Record Retention section is an off-site record storage facility that provides daily pick-up and delivery of records. The administration of this section is included in the Engineering and Facilities Management budget. All expenses associated with this budget line are charged back to the user departments by interdepartmental charges.

Maintenance and Construction

This section provides repairs and renovations to county buildings. Specific activities include the repair of mechanical, electrical, plumbing and heating, ventilation and air conditioning systems and the maintenance of interior areas and work related to changes in office spaces.

BUILDING SECTION DESCRIPTIONS

Civic Center Complex

The Civic Center Complex consists of the Hall of Justice, County Public Safety Building and an underground parking garage. It is served by a central utility plan, which distributes electric power and water and provides heat, ventilation, air conditioning and fire protection. The Civic Center Complex also provides chilled water for air conditioning of the Blue Cross Arena.

Hall of Justice

The Hall of Justice is located in the Civic Center Complex at 99 Exchange Street in Rochester. It contains state, county and city courtrooms, Judges' chambers and other offices related to the judiciary.

Watts Building

The Watts Building, including the Ebenezer Watts House, was built between 1825 and 1827 and is located at 49 South Fitzhugh Street. It is the oldest surviving residential structure in downtown Rochester. This building contains the District Attorney's Office and the Ebenezer Watts Conference Center.

County Office Building

The County Office Building is located at 39 West Main Street in Rochester. This historic building was constructed from 1894 to 1896 as the third Monroe County Courthouse. It now houses the central administrative offices of county government. These include the offices of the County Executive, County Legislature, County Clerk, Communications, Human Resources, Law and Finance, including the Office of Management and Budget and the Office of the Controller.

CityPlace

CityPlace is located at 50 West Main Street in Rochester. This historic building was constructed from 1904 through 1907 as the Duffy-McInnerney Retail Dry Goods Store. This building contains several county offices, including the Department of Transportation, Department of Environmental Services, Information Services and the administrative offices for Public Safety, Probation, Planning and Development and the Child Support Enforcement Unit (CSEU).

Health and Social Services Building

The Health and Social Services Building is located at 111 Westfall Road in Rochester. It contains the Departments of Public Health and Human Services.

County Public Safety Building

In 2000, Monroe County purchased the city's former Public Safety Building and began a series of phased building renovations. Now known as the County Public Safety Building, located at 85 Exchange Street, the building contains Parts I and II of City Court, Monroe County Sheriff's Offices, and portions of the Monroe County Jail.

691 St. Paul Street

In 2003, the Department of Human Services offices at 255 N. Goodman Street and 50 Genesee Street were consolidated at 691 St. Paul Street. Engineering and Facilities Management provide the property management services for the building. With the purchase of 150 Verona Street, this rented building will be vacated in the first quarter of 2027.

County Pediatrics & Visitation Center

The Pediatrics & Visitation Center is located at 451 E. Henrietta Road on the campus of Monroe Community Hospital. The facility houses services from the Departments of Public Health and Human Services that provide a combination of pediatric health services, health care coordination, mental health services, developmental screening, a supervised visitation center, birth parent education, extended health care for children and youth transitioning out of foster care and supervised visitation to victims of domestic violence and their children.

County Crime Laboratory

The Monroe County Crime Laboratory is located at 85 West Broad Street in Rochester. The facility was commissioned in 2011 and replaced the previous Crime Lab located in the County Public Safety Building. The high-performance, state-of-the-art green facility houses laboratory staff that provides regional forensic services to Monroe and neighboring counties.

150 Verona Street

The building located at 150 Verona Street, next to the MCC Downtown Campus, was purchased by Monroe County in June 2026. This building is currently under renovation to prepare for the occupancy of various County departments in 2027. Department of Human Services staff currently located in a leased building at 691 St. Paul Street will relocate to 150 Verona Street. Other County Departments that are currently located in other Downtown buildings will also relocate to 150 Verona Street during 2027.

DEPARTMENT: Environmental Services (84)
DIVISION: Pure Waters (8500)

DIVISION DESCRIPTION

Pure Waters was established by the County Legislature to implement the Pure Waters Master Plan to reduce the levels of pollution to safe public health levels in Irondequoit Bay, the Genesee River, areas of Lake Ontario and other waters in Monroe County. The Division of Pure Waters consists of four geographic districts containing over 1,100 miles of collection sewers, 100 miles of major interceptors, 30 miles of deep tunnels, two water resource recovery facilities (Northwest Quadrant and Frank E. Van Lare), 61 pump stations and the sewer collection systems for the Rochester and Gates-Chili-Ogden (G-C-O) districts. Collection sewers in the other districts are operated, maintained and funded by local municipalities.

The County Legislature, which also serves as the Pure Waters Administrative Board, oversees the districts, approves contracts, holds public hearings, establishes the annual rates and approves the division's operating budget. Support services, such as finance, personnel and purchasing, are provided by other county departments and expensed as interdepartmental charges. Engineering Services, including project design, construction supervision, and operation and maintenance improvements, are provided by the Division of Engineering either directly or through contractual services with private engineering firms. Debt service in each district repays the notes and bonds used to finance construction projects.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 14,308,701	$ 15,317,065
Provision – Capital Projects		5,000,000	5,000,000
Contractual Services		28,278,344	32,411,942
Supplies and Materials		11,455,305	10,868,095
Debt Service		15,492,469	15,661,451
Employee Benefits		8,640,417	9,218,405
Asset Equipment		837,000	969,000
Interdepartmental Charges		6,535,501	6,546,581
	Total	**90,547,737**	**95,992,539**
Revenue			
Pure Waters Assessment		72,572,456	74,384,366
Other Revenues		17,840,900	20,334,550
Appropriated Fund Balance		134,381	1,273,623
	Total	**90,547,737**	**95,992,539**
Net County Support		**$ 0**	**$ 0**

PURE WATERS

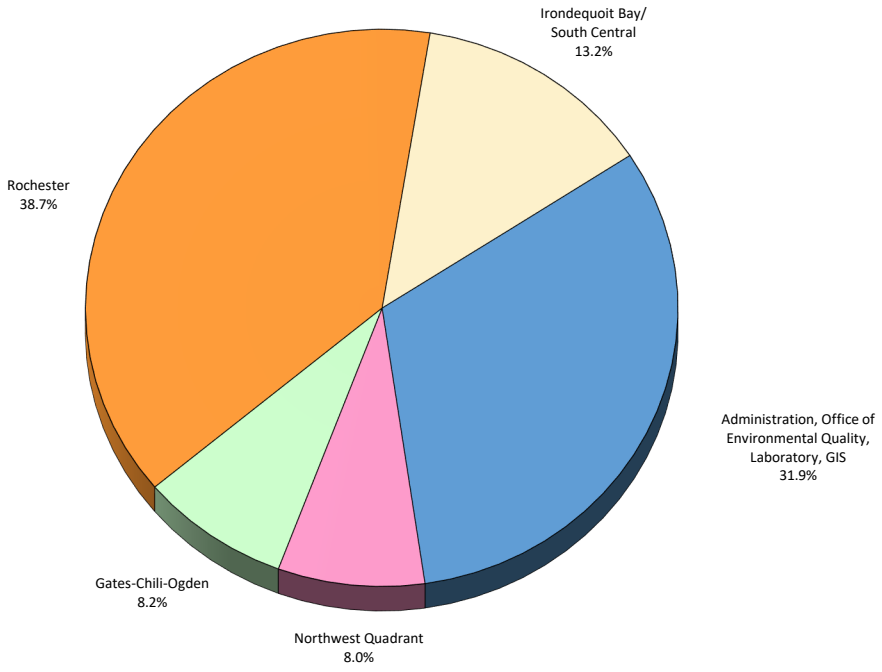
2027 FEES AND CHARGES

	CURRENT CHARGES			CHARGES JANUARY 1, 2027		
PURE WATERS DISTRICT	**O&M**[A]	**CAPITAL**[B]	**PARCEL**[C]	**O&M**[A]	**CAPITAL**[B]	**PARCEL**[C]
Northwest Quadrant	$2.3750	$18.5200	$1.00	$2.5650	$17.0010	$1.00
Irondequoit Bay/South Central	1.9320	25.0000	1.00	2.0870	22.9500	1.00
Gates-Chili-Ogden	4.1210	59.6820	1.00	4.4510	54.7880	1.00
Rochester	3.4900	1.2790*	N/A	3.7690	1.1740*	N/A

*Per $1,000 Assessed Value
[A] Rate/1,000 gallons of water consumption
[B] Rate per unit (single-family house) or per $1,000 of assessed value in the City of Rochester
[C] Amount per parcel or tax account

Pure Waters includes four separate districts. The districts obtain the majority of their revenue from user charges. Suburban district charges have three components. The first component is the charge for operation and maintenance (O&M) in the district. This charge is in terms of dollars per 1,000 gallons of water consumption. The second component is a charge to cover debt service (capital) costs in the district. This charge is in terms of a rate per unit, where a unit is equivalent to a single-family house. The third component is an amount charged per parcel or tax account. The Rochester Pure Waters District has only two types of charges. One is a water use charge, which is in terms of dollars per 1,000 gallons of water consumption. The capital component is a charge per $1,000 of assessed value.

APPROPRIATIONS BY PURE WATERS FUND



The percentages above do not reflect the deduction of Service Chargebacks.

DEPARTMENT: **Environmental Services (84)**
DIVISION: **Pure Waters (8500)**
SECTION: **Administration (857201)**

SECTION DESCRIPTION

Pure Waters Administration plans, controls and directs the county's comprehensive wastewater collection and treatment program. Pure Waters personnel develop and implement system-wide improvements to maximize efficiency while operating within state and federal regulations. The administrative staff also maintains over 240,000 customer files for revenue collection; receives and reviews all requisitions and the resulting purchase orders for supplies and materials; functions as liaison between Pure Waters operational units, vendors and county support departments; develops the annual budget, monitors projected to actual results throughout the year, maintains required accounting records and performs personnel and payroll functions for all districts. Since 2011, all personnel and materials are budgeted in Pure Waters Administration. This significant change was done to improve accountability and chargebacks to the various areas and programs supported by the section.

Appropriations for department support services from county departments such as Finance, Human Resources, Information Services and Law are reflected in interfund transfers. These and the other administrative expenses are proportionately charged back to the Pure Waters districts.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 12,078,870	$ 12,977,202
Contractual Services		2,531,705	2,678,536
Supplies and Materials		11,173,155	10,519,500
Employee Benefits		7,416,966	7,865,488
Asset Equipment		635,000	703,000
Interdepartmental Charges		(33,670,696)	(34,578,726)
	Total	**165,000**	**165,000**
Revenue			
Charges to Other Departments		165,000	165,000
	Total	**165,000**	**165,000**
Net County Support		**$ 0**	**$ 0**

DEPARTMENT: Environmental Services (84)
DIVISION: Pure Waters (8500)
SECTION: Office of Environmental Quality and Laboratory (857202)

SECTION DESCRIPTION

This section includes the Office of Environmental Quality and the Environmental Laboratory. The Environmental Quality Office includes the following programs: Pretreatment, Environmental Compliance, and Stormwater Management. The Pretreatment program regulates discharges into the Pure Waters system from industrial users per the Monroe County Sewer Use Law under federal approval. The Environmental Compliance program oversees various responsibilities related to environmental regulations, and also oversees the County's Household Hazardous Waste program. The Stormwater Management Program coordinates the Monroe County Stormwater Coalition and oversees the County's compliance with the State Pollution Discharge Elimination System (SPDES) General Permits for stormwater. The Environmental Laboratory provides technical support and laboratory services to the two Pure Waters Water Resource Recovery Facilities (Frank E. Van Lare and Northwest Quadrant), the Environmental Quality Office, the Department of Public Health and external agencies. Expenses in this section are supported by service charges to the Pure Waters districts and external laboratory customers, Stormwater Coalition membership fees from participating municipalities, and offsetting revenue from state and federal grant funds.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 1,803,236	$ 1,950,974
Contractual Services		726,049	777,800
Supplies and Materials		276,150	342,595
Employee Benefits		952,663	1,083,238
Asset Equipment		202,000	266,000
Interdepartmental Charges		(3,589,898)	(4,187,607)
	Total	**370,200**	**233,000**
Revenue			
Grant Contributions		262,200	125,000
Other Revenue		108,000	108,000
	Total	**370,200**	**233,000**
Net County Support		**$ 0**	**$ 0**

UNIT DESCRIPTIONS

Office of Environmental Quality

This office includes the following programs: Pretreatment, Environmental Compliance, and Stormwater. It supersedes the former Industrial Waste Control section.

The Pretreatment program implements and enforces the Monroe County Sewer Use Law as the designated Control Authority, subject to the United States Environmental Protection Agency (USEPA) Pretreatment Program, as required by the State Pollution Discharge Elimination System (SPDES) permits that govern the operation of the Publicly Owned Treatment Works. Program responsibilities include permitting, monitoring, and inspection of industrial users of the sewer system to ensure compliance with regulations, which protect County employees, facilities, and receiving waters from potentially dangerous and toxic discharges. The Pretreatment program also conducts sampling and monitoring associated with the closure conditions of the Northeast Quadrant Landfill.

The Environmental Compliance program monitors Monroe County's compliance with various environmental regulations, including SPDES, chemical and petroleum bulk storage, spill prevention, and soil and groundwater remediation. The Environmental Compliance program also monitors emerging environmental issues (e.g. PFAS, microplastics) to prepare Monroe County for future state and federal regulations. The operation of the County's Household Hazardous Waste (HHW) collection and diversion program is also managed through this program to prevent undesirable household discharges that could affect the effective operation of the Pure Waters system.

The Stormwater Management program provides resources to the Monroe County Stormwater Coalition, ensuring the County's compliance with the SPDES General Permits for Municipal Separate Storm Sewer Systems (MS4) and Stormwater Discharges from Construction Activity. This program manages the highly visible stormwater education program (H2O Hero) and coordinates with the Monroe County Soil & Water Conservation District. The Stormwater Management program also facilitates planning efforts across the County to reduce risk of flooding impacts from increased precipitation associated with climate change.

Environmental Laboratory

This section provides central laboratory technical and analytical support to the two water resource recovery facilities, the Monroe County Health Department, the Industrial Waste Control section and the Mill Seat and Northeast Quadrant (Gloria Drive) Landfills. The laboratory performs a variety of determinations on influent and fully treated wastewater, industrial discharges, groundwater, leachate, biosolids, ash and other materials. The lab also tests underground and surface water with special attention given to public and private drinking water supplies, public bathing beaches and closed landfills. Underground and surface water monitoring includes the Irondequoit and Lake Ontario West drainage basins, as well as the Genesee River and the New York State Barge Canal. These analyses are required by the operating permits of the treatment plants and landfill. This activity is permitted and regulated by the New York State Department of Health. The laboratory has the ability to determine pollutant levels of nutrients, heavy metals, purgeable organics and other pollutants. The output of the laboratory documents the high levels of treatment and control that DES provides in our ongoing efforts to protect and preserve Monroe County’s natural resources.

DEPARTMENT: Environmental Services (84)
DIVISION: Pure Waters (8500)
SECTION: Geographic Information Services (GIS) (857203)

SECTION DESCRIPTION

This division was created to develop and maintain a countywide Geographic Information System. GIS promulgates standards for the development and distribution of data. It provides support to county departments and other agencies in the areas of GIS implementation, operation and applications development and asset management. GIS is consolidated with Pure Waters.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 426,595	$ 388,889
Contractual Services		468,050	458,770
Supplies and Materials		6,000	6,000
Employee Benefits		270,788	269,679
Interdepartmental Charges		(465,607)	(416,788)
	Total	**705,826**	**706,550**
Revenue			
GIS Services to Localities Charge		705,826	706,550
	Total	**705,826**	**706,550**
Net County Support		**$ 0**	**$ 0**

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Number of Support Ticket Hours *	197	340	450
Portal Employee Members (including Cityworks) **	503	650	720
ArcGIS Pro Licenses Managed ***	59	65	70
Public App views ****	297,331	338,000	375,000

* Number of support hours refers to the number of hours spent helping DES and other county departments with GIS support.

** Portal is our online mapping system that allows users to create and maintain data, each user in the system is logging in frequently to consume GIS data.

*** ArcGIS Pro users are heavy users of GIS software and require technical support and data management on a daily basis.

**** Public App views represent the number of clicks to access the website portal for publicly available maps.

DEPARTMENT: **Environmental Services (84)**
DIVISION: **Pure Waters (8500)**
SECTION: **Northwest Quadrant District (8573)**

SECTION DESCRIPTION

The Northwest Quadrant Pure Waters District includes 40 miles of interceptor sewers, which collect sewage from municipal sewer systems, four major pump stations and a water resource recovery facility. The water resource recovery facility has an average capacity of 16 million gallons per day (MGD) with a peak capacity of 45 MGD. The system serves a population of 150,000 in an area of 222 square miles including the towns of Clarkson, Greece, Hamlin, Parma, Sweden, northwestern Gates and Spencerport.

The water resource recovery facilities continue to achieve a degree of pollutant removals higher than the standards established by state and federal health laws. Continuous process improvement controls operational costs and ensures process equipment is well maintained to guarantee that the plant continues to meet high standards.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Provision – Capital Projects		$ 950,000	$ 950,000
Contractual Services		2,685,819	3,153,484
Debt Service		1,778,075	1,712,607
Interdepartmental Charges		4,580,899	5,492,428
	Total	**9,994,793**	**11,308,519**
Revenue			
Pure Waters Assessment		8,558,390	9,169,119
Charges to Other Districts		1,076,803	1,373,000
Interest and Earnings		117,800	157,600
Other Revenue		241,800	358,800
Appropriated Fund Balance		0	250,000
	Total	**9,994,793**	**11,308,519**
Net County Support		**$ 0**	**$ 0**

UNIT DESCRIPTIONS

Special Expense Administration

This unit provides an accounting of district appropriations to pay for debt incurred for building sewage treatment facilities, for personnel assigned to perform work in the Northwest Quadrant District and for interfund transfers.

Personnel, supplies and materials utilized to perform the tasks associated with the operation and maintenance of both the Northwest Quadrant Water Resource Recovery Facility and the sewer collection system reside in Pure Waters Administration. The expenses are charged based on actual work as determined from labor accounting through the department's work order/asset management system.

Maintenance

This unit maintains the operational systems, buildings and grounds of the treatment plant and pump stations. Through daily inspections and a preventive maintenance program, it seeks to minimize the time during which equipment and systems are out of service.

Operations

Water resource recovery facility operations involve two major processes: liquid handling and solids handling. The liquid process removes solid matter from raw sewage and produces biosolids and treated water effluent. The solids process involves chemical treatment, dewatering and disposal at the Mill Seat and High Acres Landfill.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Environmental Indicators (pollutant removals):			
Effluent CBOD (Carbonaceous Biochemical Oxygen Demand)			
(25 ppm/85% removal)	7ppm/95%	8ppm/94%	7ppm/95%
Effluent TSS (Total Suspended Solids)			
(30 ppm/85% removal)	11ppm/94%	11ppm/95%	11ppm/94%
Phosphorus (1.0 ppm)	0.7ppm	0.7ppm	0.7ppm
Other Indicators:			
Average Daily Flow	14 MGD	15 MGD	15 MGD
Biosolids Processed (Dry)	3,947 MT	3,863 MT	3,825 MT
Commodities Indicators (Cost/Million Gallons):			
Electrical	$139.09	$120.25	$114.36
Natural Gas	$18.86	$15.43	$15.22
Polymer	$49.03	$56.90	$57.73
Sodium Hypochlorite	$38.71	$40.56	$41.83
Ferric Chloride	$72.49	$73.70	$73.68
Calcium Nitrate	$18.88	$18.10	$18.92
Sodium Bisulfite	$12.04	$12.05	$11.76

*Facility permits require a certain degree of removals in the concentration (parts per million-ppm) and percent removals. The indicator description shows the degree of removals required by the plant operating permit. The concentration shown is the upper allowable limit and the percent removal is the lower allowable limit. Self-imposed standards for treatment are higher than those required by the permit.

DEPARTMENT: Environmental Services (84)
DIVISION: Pure Waters (8500)
SECTION: Irondequoit Bay/South Central District (8574)

SECTION DESCRIPTION

In 1997, the South Central Pure Waters District was combined with the Irondequoit Bay Pure Waters District. Encompassing the towns of Brighton, Irondequoit, Penfield, Perinton, Pittsford and Henrietta, this district provides for the conveyance of wastewater for a population of more than 260,000 residents. The district's infrastructure consists of the Cross-Irondequoit Pump Station, ten (10) Remote Pump Stations, the Cross-Irondequoit Tunnel and 50 miles of interceptor sewers.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Provision – Capital Projects		$ 450,000	$ 450,000
Contractual Services		8,840,594	11,482,728
Debt Service		1,976,387	2,047,593
Interdepartmental Charges		6,396,898	4,573,977
	Total	**17,663,879**	**18,554,298**
Revenue			
Pure Waters Assessment		16,150,022	17,033,455
Charges to Other Districts		869,431	548,000
Interest and Earnings		259,300	332,300
Other Revenue		322,886	318,800
Appropriated Fund Balance		62,240	321,743
	Total	**17,663,879**	**18,554,298**
Net County Support		**$ 0**	**$ 0**

UNIT DESCRIPTIONS

Special Expense Administration

This unit provides an accounting of district appropriations for payment of debt incurred for the construction of sewage collection facilities and of the debt remaining on town facilities the district has taken over. The district pays the Rochester District for treatment of its sewage at the Frank E. Van Lare Water Resource Recovery Facility. The amount is a percentage of the plant's operating and debt service expenses based on sewage flow to the plant. This arrangement has eliminated the need for separate treatment facilities in the Irondequoit Bay/South Central District.

Personnel, supplies and materials utilized to perform the tasks associated with the operation and maintenance in the Irondequoit Bay/South Central District reside in Pure Waters Administration. The expenses are charged based on actual work as determined from labor accounting through our work order/asset management system.

Pump Station Operations

The Cross-Irondequoit Pump Station controls the rate of flow into the Frank E. Van Lare treatment plant by regulating pumping and storage of wastewater in the interceptor system to avoid overburdening the plant. Staff regularly inspect the pump stations and interceptor sewers and perform preventive maintenance on the equipment.

DEPARTMENT: **Environmental Services (84)**
DIVISION: **Pure Waters (8500)**
SECTION: **Rochester District (8575)**

SECTION DESCRIPTION

The Rochester Pure Waters District operates the Frank E. Van Lare Water Resource Recovery Facility in the City of Rochester. The facility serves the Gates-Chili-Ogden and Irondequoit Bay/South Central districts as well as the Rochester District. Costs are distributed between the two districts according to the volume of sewage contributed by each. The plant services an estimated population of 481,000 in an area of 196 square miles and has an average treatment capacity of 135 MGD. The treatment plant continues to achieve a high degree of efficiency of pollutant removals; higher than the standards established by various state and federal health laws. This is accomplished by engaging in continuous process improvements. The plant has the ability to treat 200 MGD through the conventional process and an additional 400 MGD during excess wet weather flows. In 1999, a permit was issued which stresses the need to control metals and other organic pollutants as well as to monitor excess weather flows.

This section also operates and maintains the sewer collection system in the City of Rochester. The system includes 572 miles of combined sewers, 128 miles of separate sanitary and storm sewers, 15 sewage pump stations, 3 screening facilities and 30 miles of Combined Sewer Overflow Abatement Program (CSOAP) tunnel system.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Provision – Capital Projects		$ 3,250,000	$ 3,250,000
Contractual Services		9,748,670	9,636,942
Debt Service		10,172,534	10,388,519
Interdepartmental Charges		27,415,680	30,192,550
	Total	**50,586,884**	**53,468,011**
Revenue			
Pure Waters Assessment		39,457,929	39,471,692
Charges to Other Districts		7,416,855	9,234,000
Interest and Earnings		444,500	687,600
Other Revenue		3,267,600	3,395,500
Appropriated Fund Balance		0	679,219
	Total	**50,586,884**	**53,468,011**
Net County Support		**$ 0**	**$ 0**

UNIT DESCRIPTIONS

Special Expense Administration

This unit provides accounting of district appropriations to pay for construction debt, charges from other districts for use of their facilities, special construction project costs, special services and for personnel assigned to special jobs at the Frank E. Van Lare Water Resource Recovery Facility.

Sewage is sent from southwestern portions of the Rochester District into the Irondequoit Bay system for transmission to the Frank E. Van Lare Water Resource Recovery Facility. The Rochester District pays a share of the Irondequoit Bay District operating and debt service costs in proportion to its use of the Irondequoit Bay System.

Sewer bills are added to the Monroe County and town tax system and are prepared by utilizing water consumption data supplied by the City of Rochester.

Personnel, supplies and materials utilized to perform the tasks associated with the operation and maintenance of both the Frank E. Van Lare Treatment Plant and the sewer collection system reside in Pure Waters Administration. The expenses are charged based on actual work as determined from labor accounting through the unit's or the department's work order/asset management system.

Maintenance

This unit maintains the mechanical, electrical and instrumentation systems, buildings and grounds of the treatment plant and pump stations. Also maintained in this unit are 61 remote pump stations, 31 tunnel facilities and other equipment installations. Construction crews repair house laterals, replace deteriorated or damaged sewers, catch basins and manholes and install new sewer connections. Through daily inspections and preventive maintenance programs, they seek to minimize the time during which equipment and systems are out of service.

This unit services 736 miles of surface sewers and house laterals, 16,000 manholes and 24,000 catch basins of the Rochester collection system. It seeks to clean and inspect 25% of the system, or about 300,000 feet of main sewers per year, and operates the combined sewer overflow abatement system. The development and review permit office manages all new sewer installations.

Operations

Water resource recovery operations at the Frank E. Van Lare plant involve two major processes: liquid handling and solids handling. The liquid process removes solid matter from raw sewage and produces biosolids and treated water effluent. The solids process involves drying and disposing of the biosolids through landfilling.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Environmental Indicators (pollutant removals):			
Effluent BOD (Biochemical Oxygen Demand)			
(30 ppm/85% removal)	14ppm/90%	15ppm/89%	14ppm/90%
Effluent TSS (Total Suspended Solids)			
(30 ppm/85% removal)	14ppm/91%	15ppm/90%	16ppm/89%
Phosphorus (1.0 ppm)	0.8ppm	0.8ppm	0.8ppm
Other Indicators:			
Average Daily Flow	75 MGD	80 MGD	79 MGD
Biosolids Processed (Dry)	19,720 MT	19,255 MT	19,194 MT
Commodities Indicators (Cost/Million Gallons):			
Electrical	$71.19	$55.91	$57.52
Natural Gas	$10.14	$7.37	$7.78
Polymer	$37.98	$42.10	$44.20
Sodium Hypochlorite	$72.77	$73.03	$77.87
Ferric Chloride	$47.64	$45.34	$45.11
Calcium Nitrate	$25.30	$23.97	$24.88
Deodorant masking agent (OC-800)	$1.45	$2.70	$2.69
Sodium Hydroxide	$0.33	$0.37	$0.40
Other:			
Number of Property Service Inspections	1,235	1,726	1,414
Number of Property Services Rendered	1,755	2,126	1,805
Catch Basins Repaired and/or Cleaned	1,101	1,376	1,249
Off-Hour Response to Pump Station Alarms	74	85	76
Obstructed Main Sewers (Relieved)	39	38	34
Total Dry Weather Flow (MG)	22,818	24,357	23,458
Total Storm Flow (MG)	5,273	7,571	6,487
% Storm Flow Provided Secondary Treatment	99%	98%	98%

*Facility permits require a certain degree of removals in the concentration (parts per million–ppm) and percent removals. The indicator description shows the degree of removals required by the plant operating permit. The concentration shown is the upper allowable limit and the percent removal is the lower allowable limit. Self-imposed standards for treatment are higher than those required by the permit.

DEPARTMENT: Environmental Services (84)
DIVISION: Pure Waters (8500)
SECTION: Gates-Chili-Ogden District (8571)

SECTION DESCRIPTION

The Gates-Chili-Ogden Pure Waters District includes the G-C-O pump station, forcemain and sewer system. This section operates and maintains the Gates-Chili-Ogden pump station in the Town of Chili. The pump station transmits sewage from the towns of Gates, Chili and Ogden and the western Henrietta portion of the Irondequoit Bay/South Central Pure Waters District. It serves an area of 99 square miles with a population of approximately 55,000. It has an average capacity of 15 MGD with a peak capacity of 40 MGD.

In 1998, the G-C-O treatment plant was shut down and converted into a pump station and forcemain. The sewage formerly treated at G-C-O is transmitted to the Frank E. Van Lare Water Resource Recovery Facility for processing. Sewage in the Gates-Chili-Ogden Pure Waters District is collected through a system of 325 miles of sewers, 7,000 manholes and 32 remote pump stations. This section funds the operations and maintenance of that collection system.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Provision – Capital Projects		$ 350,000	$ 350,000
Contractual Services		3,277,457	4,223,682
Debt Service		1,565,473	1,512,732
Interdepartmental Charges		5,868,225	5,470,747
	Total	**11,061,155**	**11,557,161**
Revenue			
Pure Waters Assessment		8,406,115	8,710,100
Charges to Other Districts		1,739,901	2,045,000
Interest and Earnings		45,600	102,900
Other Revenue		797,398	676,500
Appropriated Fund Balance		72,141	22,661
	Total	**11,061,155**	**11,557,161**
Net County Support		**$ 0**	**$ 0**

UNIT DESCRIPTIONS

Special Expense Administration

This unit provides an accounting of district appropriations to pay for debt incurred for constructing sewage collection systems, treatment facilities, charges for personnel who are assigned to jobs in the Gates-Chili-Ogden District and for interfund transfers.

The district sends approximately 20% of sewage collected to the Northwest Quadrant Water Resource Recovery Facility and the remainder to the Frank E. Van Lare facility, and pays the appropriate share of the plant operating and debt service costs in proportion to its use of these facilities.

Personnel, supplies and materials utilized to perform the tasks associated with the operation and maintenance of the Gates-Chili-Ogden sanitary sewer collection system reside in Pure Waters Administration. The expenses are charged based on actual work as determined from labor accounting through our work order/asset management system.

Pump Station Operations

The Gates-Chili-Ogden Pump Station pumps flow from the district to the FEV Water Resource Recovery Facility. Pump stations and interceptor sewers are regularly inspected along with preventive maintenance on equipment.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Number of Property Service Inspections	207	220	214
Number of Property Services Rendered	322	296	280
Off-Hour Response to Pump Station Alarms	57	49	57
Obstructed Main Sewers (Relieved)	18	22	19

DEPARTMENT: Environmental Services (84)
DIVISION: Fleet Maintenance (8675)

DIVISION DESCRIPTION

Fleet Maintenance Operations is a division of DES that maintains and repairs most county licensed and non-licensed motor vehicles, construction and snow removal equipment, firefighting and small engine equipment, except for vehicles and equipment for the Sheriff's fleet. Fleet operates and maintains two "green" fueling stations located respectively at the FEV Wastewater Treatment Plant and adjacent to the Frederick Douglass Greater Rochester International Airport on Scottsville Road. Funding for the acquisition of county vehicles purchased through the Fleet Maintenance budget is charged back to departments. Repurposing vehicles and equipment is coordinated by Fleet Operations. Leased vehicles are charged directly to the originating department. Repairs to light, medium and heavy equipment are performed at the combined Fleet Center maintenance garage, located on Paul Road.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 1,010,373	$ 1,162,029
Contractual Services		997,295	1,019,325
Supplies and Materials		2,558,500	2,974,000
Debt Service		670,711	589,851
Employee Benefits		623,482	695,777
Asset Equipment		70,000	35,000
Interdepartmental Charges		(5,653,761)	(6,171,982)
	Total	**276,600**	**304,000**
Revenue			
Fuel Sales – Non-County		252,000	278,400
Other Revenue		24,600	25,600
	Total	**276,600**	**304,000**
Net County Support		**$ 0**	**$ 0**

Performance Measures

		Actual 2025	Est. 2026	Est. 2027
Number of Fleet Vehicles and Equipment				
Light Duty		350	374	392
Medium Duty		468	440	433
Heavy Duty		160	160	143
	Total	**978**	**974**	**968**
Number of Fleet Vehicles and Equipment by Fuel Type				
Gasoline E10/E85		467	445	451
Bio Diesel		380	374	374
Propane/CNG		25	17	13
Hybrid / Electric Vehicle		5	16	20
Other equipment*		101	122	110
	Total	**978**	**974**	**968**

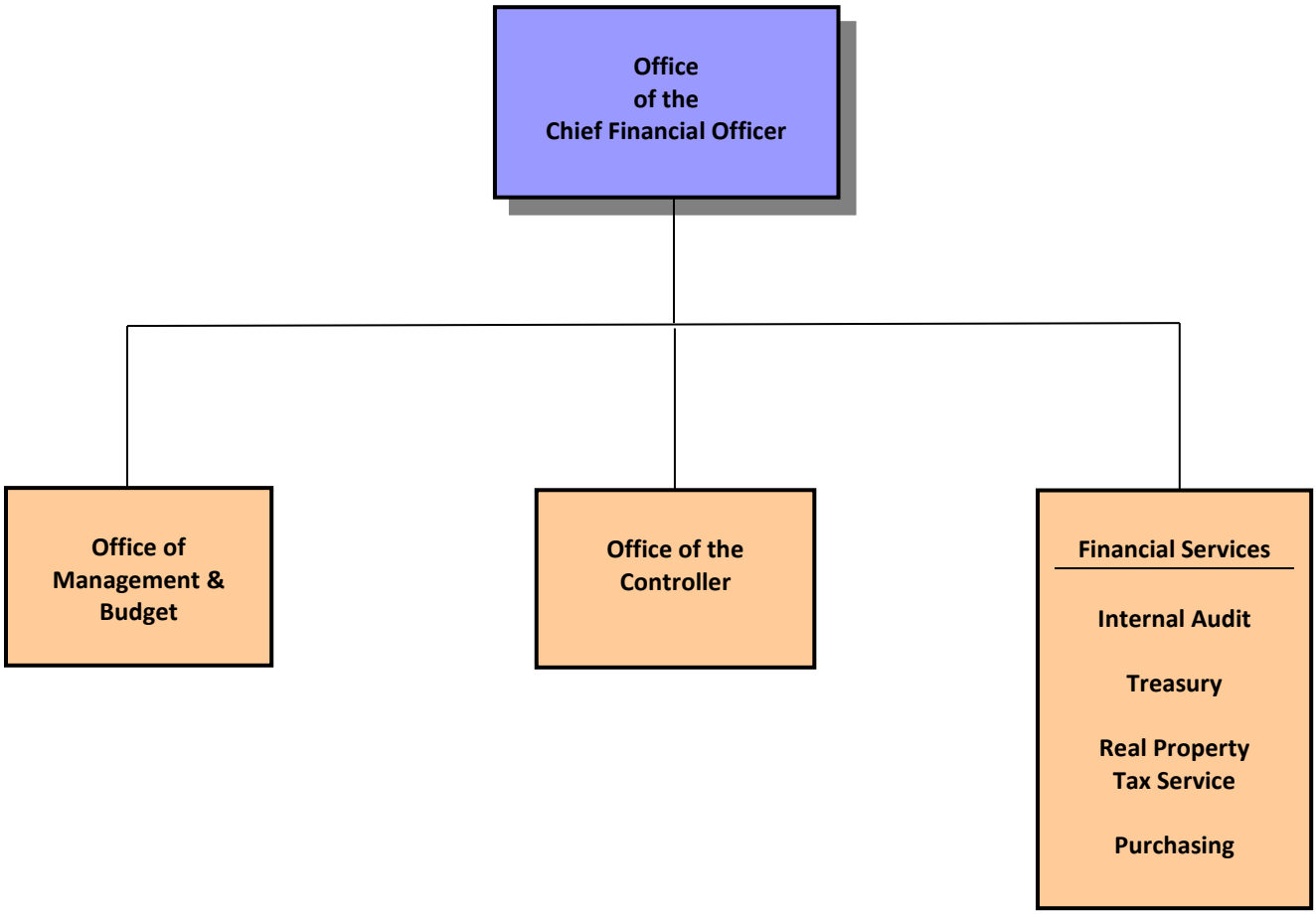
*Other equipment includes trailers, roll-off dumpsters, and attachments for excavators, tractors, and skid steers. These items are serviced by DES Fleet Maintenance and assigned a Fleet Number, but their power source is dependent upon another vehicle. These items are classified as medium duty or heavy duty.

Current Workload Equipment Per Mechanic:

DES has 8.5 Mechanics (positions filled) for 968 vehicles/equipment, averaging 114 vehicles per mechanic.

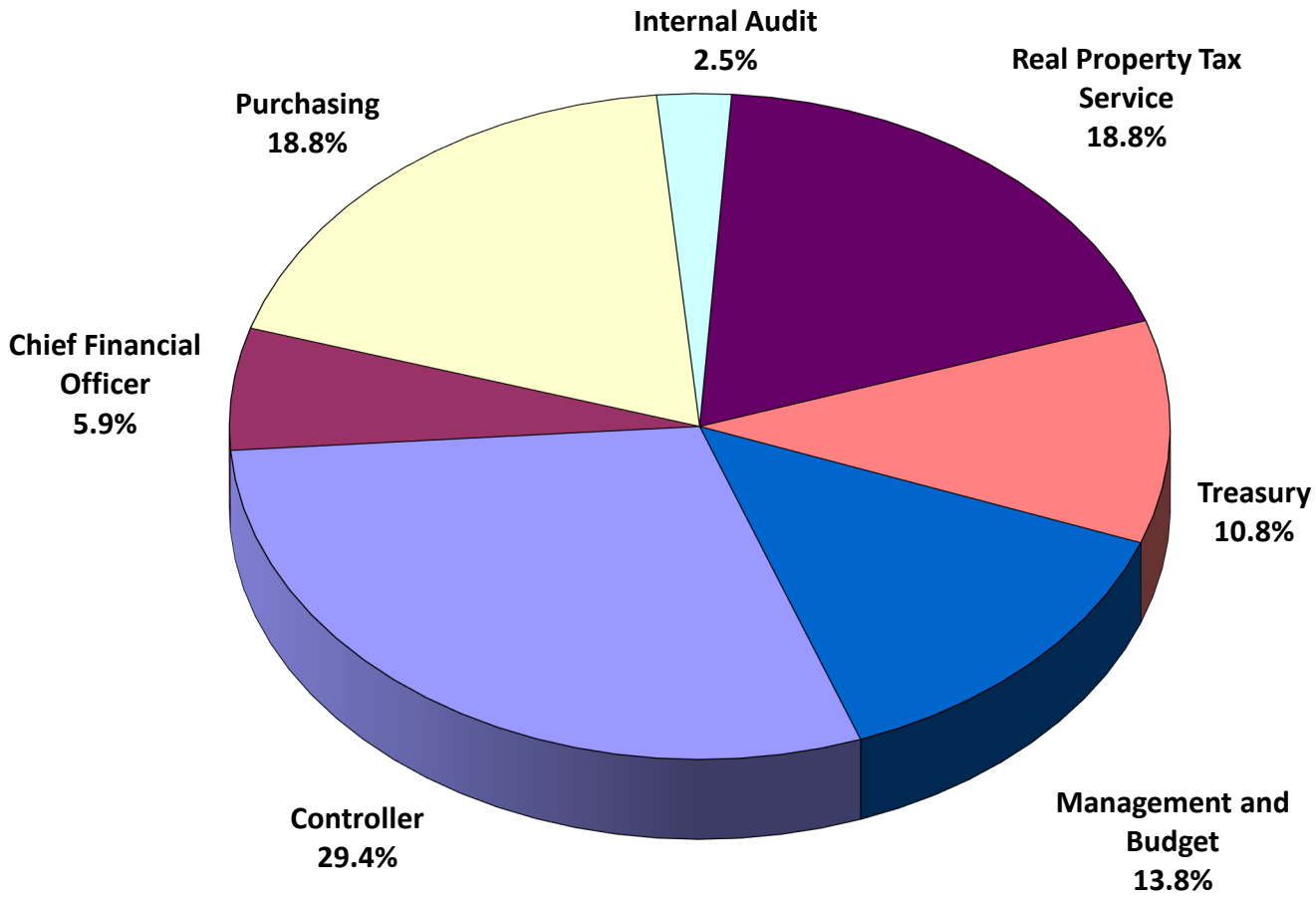
FINANCE (12)

FINANCE (12)


Office
of the
Chief Financial Officer
Office of
Management &
Budget
Office of the
Controller
Financial Services
Internal Audit
Treasury
Real Property
Tax Service
Purchasing

FINANCE

2027 Budget - $8,429,164



The percentages above do not reflect the deduction of Service Chargebacks.

DEPARTMENT: Finance (12)

DEPARTMENT DESCRIPTION

Under the administration of the Director of Finance – Chief Financial Officer, the department serves to supervise and control the financial affairs of the county. This includes coordinating and managing the functions of the Office of the Controller, the Office of Management and Budget, the Divisions of Internal Audit, Treasury, Real Property Tax Service and Purchasing, as well as Debt Management.

Mission

To maximize the ability of Monroe County government to promote the social and economic well-being of the community in a financially responsible and sustainable fashion, minimizing the reliance on county taxpayer resources.

2026 Major Accomplishments

- The County's new Enterprise Resource Planning (ERP) system, Workday, was successfully implemented with go-live on October 1st.
- Secured credit rating affirmation from S&P Global Ratings, maintaining the county's across-the-board "double-A" credit ratings: Aa3/AA/AA.
- Competitively sold $94,330,000 of Public Improvement Serial Bonds, securing nine bids, with 4% coupons and a true interest cost of 3.4837299%.
- Issued the Annual Comprehensive Financial Report (ACFR), which documents and communicates Monroe County's financial position and operating performance. The ACFR includes the county's audited financial statements for the year ended December 31, 2025, for which the county received an unmodified (clean) opinion from its independent auditors.
- Completed the procurement process for tax foreclosure outreach to ensure notification of imminent tax foreclosure proceedings to property owners.

2027 Major Objectives

- Continue to work on refinements and business process improvements within all new ERP software implemented – Workday, Teller, SymPro, ADP and CityWorks.
- Complete configuration and implementation of the new budgeting system, Euna, using this new system to develop the 2028 County budget.
- Continue to review methodologies used for Information Services' chargebacks to departments and assist IS management staff to continue to refine procedures for cost aggregation and allocation consistent with governmental accounting principles.
- Commence tax foreclosure outreach to property owners who are facing imminent tax foreclosure proceedings; continue providing education to community partners and Monroe County Department of Human Services' staff related to third party designation of tax notices for elderly family members.

DEPARTMENT BUDGET

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 5,757,095	$ 5,721,323
Contractual Services		1,269,659	1,245,341
Supplies and Materials		313,988	165,502
Employee Benefits		2,972,668	2,939,471
Interdepartmental Charges		(1,470,752)	(1,642,473)
	Total	**8,842,658**	**8,429,164**
Appropriations by Division			
Office of the Chief Financial Officer		417,415	533,927
Research Strategy and Development		659,643	0
Office of the Controller		2,049,884	2,133,017
Internal Audit		417,480	314,620
Treasury		1,095,682	1,235,226
Real Property Tax Service		2,710,226	2,311,963
Purchasing		164,123	444,052
Office of Management and Budget		1,328,205	1,456,359
	Total	**8,842,658**	**8,429,164**
Revenue			
Hotel/Motel Tax		86,250	86,250
Federal Aid		319,098	262,086
Fees		453,100	396,423
Local Government Service Charges		3,238,931	2,759,328
Other Revenue		986,143	322,500
	Total	**5,083,522**	**3,826,587**
Net County Support		**$ 3,759,136**	**$ 4,602,577**

DEPARTMENT OF FINANCE

2027 FEES AND CHARGES

Item	2027 Fees
Sub-Division Filing Fees	$25 for 1-3 parcels $50 for 4-9 parcels $100 for 10 or more parcels
Digital Copy of Tax Maps (Other Municipalities)	$6
Paper Copy of Digital Tax Maps	$10
Paper Copy – Aerial Photo Overlay	$10
Specialized Report – Assessment/Sales/Inventory File	$100 minimum
Rights to Reproduce Tax Map/Copy	$6/map
Digital Print File Copy (Disc)	$6/map
Electronic Copy – Monthly Property Transfers, Towns Only	$500
Electronic Copy – Assessment/Sales/Inventory File	$950 total or partial $450 minimum
Labels for Real Property Tax Service Extract	$0.03/label
Subdivision Map	$7/copy
Digital Subdivision Map	$10/copy
Historic Map Copy	$7/copy
GIS Electronic Shape Files	$400 each Municipality under 5,000 parcels $600 each Municipality under 10,000 parcels $800 each Municipality under 15,000 parcels $1,000 each Municipality under 20,000 parcels $1,200 each Municipality above 20,000 parcels
Real Property Tax Service Screen Print	$0.50/print
Relevy Report	$200
RPS 145/155/160 Tax File Reports	$1,250/report
Tax Balance Due Report	$0.10/page
Delinquent Tax Report	$200
Lock Box Extract	$400
Current/Delinquent Tax Report	$400
Tax Search for Properties Not on Tax System	$1/year searched (Town/County) $1/year searched (School)
Unpaid Tax Notice Fee	$2/notice
Unpaid Tax Publication Fee	$7/parcel
Tax Search for Tax Map Certification	$5/map

DIVISION DESCRIPTIONS

Office of the Chief Financial Officer

The Office of the Chief Financial Officer is responsible for formulating, evaluating and examining financial policies; directing investment, cash flow and borrowing programs; and supervising and coordinating the operations of the department. Assistance is given to other departments in order to improve their financial operations.

The Office of the Chief Financial Officer will continue to implement and/or continue the fundamental strategies of financial management as articulated in the Financial Strategies section of the Monroe County Budget.

Office of the Controller

The Office of the Controller is responsible for the accounting of all fiscal affairs of the county, and for providing financial statements in accordance with accounting principles generally accepted in the United States. This division is responsible for monitoring and safeguarding county assets through effective internal controls. The Controller's Office maintains and operates the county's central financial information system, disburses county funds, including payroll, and monitors county revenue and cash flow. The office assists and works jointly with other departments within the county to accomplish the overall goals and objectives of the county's Finance Department.

Internal Audit

Internal Audit is an independent, objective assurance and consulting function established within the Finance Department. Internal Audit evaluates the adequacy of the county's internal control environment, the operating environment, related accounting, financial and operational policies. Based on its observations and the results of systematic testing, Internal Audit will provide insight and recommendations to improve the effectiveness of risk management and control processes.

Treasury

Treasury is responsible for collection of county taxes in the City of Rochester and town and county taxes in the county's nineteen towns. Treasury is also responsible for the efficient collection of delinquent taxes, interest and in lieu of tax payments.

Treasury produces and distributes the Town/County tax bills on behalf of all Monroe County towns and the city as well as the county in lieu of tax bills.

Treasury also has agreements with all suburban school districts for the preparation of their school tax bills and collection of school taxes from September through November each year.

All county revenue is received, posted and deposited on a daily basis. Treasury administers the county's trust funds as well as more than 250 court and bail trust funds. Additionally, tax information is provided on a daily basis to the general public at the information counter, via the Internet and by phone.

Real Property Tax Service

Real Property Tax Service (RPTS) maintains assessment rolls, apportions the county levy among the 21 assessing jurisdictions in the county, advises local assessors on procedural and legal changes, updates tax maps, processes title change data and reviews both new subdivision and re-subdivision maps for filing. RPTS also investigates applications for correction of assessment errors as well as refunds, calculates tax rates on behalf of the towns, special benefit districts, Pure Waters districts and various special or delinquent charges.

RPTS calculates the apportionment of the semi-annual mortgage tax distribution, prepares tax warrants, state mandated reports, and participates in the training of local assessors. RPTS supports an on-line assessment processing system for the local assessors. RPTS processes Certificates of Residency for annual community college chargebacks to towns.

Real Estate is responsible for negotiating all the purchase, sale and leasing of real estate for all county departments. Real Estate acquires all easements necessary for highway, bridge and sewer projects. Real Estate provides property management for all county leased space.

The Survey Office is responsible for review of all subdivision maps for filing; provides a variety of survey and monument information to the survey and engineering community; provides survey services for all county departments; and oversees all county geodetic monuments and corresponding information throughout the county.

Purchasing

Purchasing is responsible for buying supplies, materials, equipment and services for all county departments in accordance with the requirements of competitive bidding and advertising as contained in the county's Administrative Code and New York State Law. Through the Monroe County web site, Purchasing provides information regarding upcoming and current bids, how to do business with the county and contract information for local municipalities and political subdivisions participating in the county's cooperative purchasing program. Purchasing establishes specifications and standards and identifies appropriate suppliers for goods and services.

Central Services, also budgeted within Purchasing, is administered by the Purchasing Manager. It provides funding and management for the County Office Building and CityPlace mailrooms. Expenses for these services are entirely charged back to user departments.

Purchasing also includes the Contracts Office, which coordinates the Request for Proposals/Qualifications process and the development of professional services contracts for county departments.

Office of Management and Budget

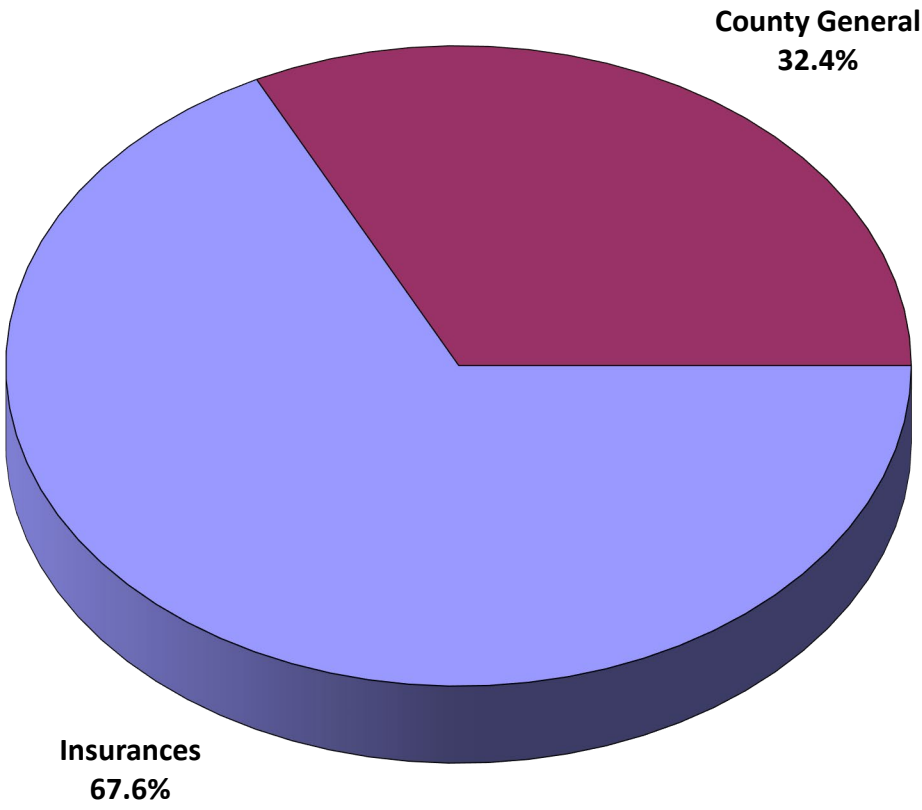
The Office of Management and Budget (OMB) prepares, publishes and administers the annual budget. The division monitors expenditures and revenues, and conducts analyses of county operations for the purpose of improving efficiency and effectiveness. A typical annual work plan also includes the preparation of multi-year budget forecasts, analyses of the effect of the New York State budget on the county budget, and preparation of financial information and analyses for presentation to the credit rating agencies. OMB reviews recommendations to the County Legislature as well as contracts for services to ensure consistency with county financial and management objectives and policies.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
County Credit Rating			
Moody's Ratings	Aa3	Aa3	Aa3
S&P Global Ratings	AA	AA	AA
Fitch Ratings	AA	AA	AA
Operating Cash Borrowing Volume	$0	$0	$0
Full Value Property Tax Rate for County Budget Purposes			
Per $1,000 of Value	$6.03	$5.67	$5.42
Treasury			
Tax Billings and Notices	321,735	323,108	324,000
School Tax Bills Prepared	199,336	199,859	200,850
School Taxes Collected for Districts	$57.4M	$59.1M	$60.9M
Real Property			
Subdivision Maps Processed	101	190	190
Map Copies and Overlays	2,487	3,300	3,475
Deed Transfers Processed	12,497	15,500	16,600
Number of Town/Special District Budgets Audited for Tax Levy	784	805	810
Number of Erroneous Assessment Corrections	298	360	400
Dollar Amount of Cancellations/Refunds	$2,529,150	$1,050,000	$1,050,000
Certificates of Residency Issued	1,556	2,900	3,050
Purchasing			
Department Purchase Orders	17,675	18,000	18,000
Central Purchase Orders	6,415	7,000	6,000
Price Agreement Orders	8,212	10,000	8,000
Service Contract Purchase Orders	1,447	1,500	1,500
Requests for Quotations Issued	1,172	1,200	1,200
Contracts and Amendments Processed (all departments)	1,350	1,200	1,200
Public Bids Issued	126	145	120
Contracts Available to Municipalities	126	145	145
Contracts Compiled for Departments	920	700	700
Electronic Contracts and Grants Executed	1,145	1,000	1,000

FINANCE
UNALLOCATED EXPENSE & REVENUE (12)

FINANCE UNALLOCATED DEPARTMENT
2027 Budget - $23,069,333



The percentages above do not reflect the deduction of Service Chargebacks.

DEPARTMENT: Finance – Unallocated Expense & Revenue (12)

DEPARTMENT DESCRIPTION

The Unallocated budget records expenses and revenues that are not attributable to specific operating departments.

Items are segregated into two divisional areas:

- Unallocated – County General
- Unallocated – Insurances

Combined, the "Net County Support" and the "Real Property Tax Levy" presented here equals the "Net County Support" total that appears in the Budget Summary of each department.

DEPARTMENT BUDGET

		Amended Budget 2026	Budget 2027
Appropriations by Division			
Unallocated – County General Division		$ 19,164,542	$ 10,320,518
Unallocated – Insurance Divisions		22,930,000	23,874,300
Interdepartmental Charges		(14,785,145)	(11,125,485)
	Total	**27,309,397**	**23,069,333**
Revenue			
Sales Tax Revenue		207,789,900	218,930,675
Other County General Revenues		38,479,147	37,348,406
Employee Medical/Dental Premiums		11,253,000	12,269,000
Transfer from General fund		125,000	0
Appropriated Fund Balance		38,971,044	44,018,960
	Total	**296,618,091**	**312,567,041**
Net County Support		**(269,308,694)**	**(289,497,708)**
Real Property Tax Levy		**$ 457,171,769**	**$ 472,171,769**

DEPARTMENT: Finance – Unallocated Expense & Revenue (12)
DIVISION: Unallocated – County General (1209)

DIVISION DESCRIPTION

Unallocated County General: Expenses include the Civic Center Garage, Baseball Stadium, the Contingency Account (a provision for unexpected expenditures that may arise during the year), Contributions to Other Funds for space allocation charges, Contribution to RGRTA and debt service expenses that are not distributed to departments. Revenues include the real property tax, sales tax, payments in lieu of taxes, and other revenue sources unrelated to department operations.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations			
Provision – Capital Projects		$ 5,060,000	$ 0
Contractual Services		2,969,620	3,239,429
Supplies		30,000	30,000
Contribution to Other Funds		3,524,415	3,524,415
Debt Service		7,580,507	3,526,674
Interdepartmental Charges		(3,233,145)	479,815
	Total	**15,931,397**	**10,800,333**
Revenue			
Payments in Lieu of Tax		6,597,912	6,318,004
Sales Tax		207,789,900	218,930,675
OTB Distributed Earnings		1,600,000	2,250,000
Property Tax Penalties		7,000,000	7,335,000
Interest Earnings		15,000,000	14,000,000
Other Revenue		8,281,235	7,445,402
Appropriated Fund Balance		38,971,044	44,018,960
	Total	**285,240,091**	**300,298,041**
Net County Support		$ **(269,308,694)**	$ **(289,497,708)**
Real Property Tax Levy		**$ 457,171,769**	**$ 472,171,769**

SECTION DESCRIPTIONS – APPROPRIATIONS

County General

These appropriations include the Civic Center Garage, Baseball Stadium, the Contingency Account, erroneous assessments and other miscellaneous expenses. For the Civic Center Garage, Monroe County will be responsible for capital maintenance and utility costs. The actual staffing and operations of the garage is provided through an agreement with a private contractor. The Baseball Stadium facility is maintained and supported by the Monroe County Department of Environmental Services. The Stadium is home to the Rochester Red Wings, the AAA affiliate of the Washington Nationals. Rochester Community Baseball, Inc. leases the facility from the county. The Contingency Account provides for unexpected expenses that may arise during the year. The account is established and administered in accordance with Article IV of the County Administrative Code. Expenditures are not made directly against this account, rather, upon approval by the County Legislature, appropriations are transferred to the appropriate department and account that will bear the expense. Erroneous Assessments are repayments of property tax that result from factual or recording errors, or failures to comply with certain legal requirements and are budgeted in this expense object along with successful challenges to assessments.

Appropriations also include costs for memberships by the county in organizations, the costs associated with the issuance of bonds and notes, taxes and assessments paid on county-owned properties acquired after the taxable status date and costs to administer the employee benefit parking program, flexible spending program, prescription drug program and health savings accounts.

Contribution to Other Funds

The Facilities Management Division provides office space, building maintenance and utilities to operating departments. Each building charges user departments for the above services based upon a percentage of space occupied by the users. Generally, reimbursements to the buildings from user departments do not support the entire cost of operating every building. Therefore, a contribution from the general fund is required to balance these Internal Service funds.

Contribution to the Rochester-Genesee Regional Transportation Authority

The county provides assistance to support the operating costs of the Authority's subsidiary, the Regional Transit Service. The level of county assistance is mandated under Article 2, Section 18-b of the New York State Transportation Law as the local match to operating assistance provided by the State of New York.

Debt Service

Debt service funding is provided for county projects and County General account borrowings.

SECTION DESCRIPTIONS – REVENUE

Real Property Tax

This is the tax levied on real estate owners for county purposes. See the Tax Analyses part of the budget for more information on the real property tax.

Property Tax Penalties

This represents the interest charges collected on overdue taxes as well as the interest, penalties and other charges attached to the original tax amount at the tax sale date (precedent to tax foreclosure action).

Payments in Lieu of Tax

The county receives designated payments, instead of taxes, from two major sources; Urban Development Corporation (UDC) subsidized housing projects and County of Monroe Industrial Development Agency (COMIDA) contract agreements. Payments in lieu of taxes serve as an incentive for industrial development and special types of residential construction. The payments change from year to year with the number of COMIDA contracts and the aging of existing contracts for which higher payments are required.

Sales Tax

The current county sales tax levy is 4%. The first 3% is allocated through a complex formula (Morin/Ryan Sales Tax Adjustment Act of 1985) to the county, the City of Rochester, towns, villages and suburban school districts. Effective September 1, 1992 the county, as authorized by state law, increased the sales tax rate in Monroe County by 0.5%. An additional 0.5% was authorized effective March 1, 1993, bringing the rate of increase to a full 1%. Under the current law, authorization for this 1% increase needs to be renewed every two years by the state. The additional 1% is also distributed to all sharing partners, based on prescribed formulas.

See the Tax Analyses portion of the budget for more information on the sales tax.

Interest Earnings

Investing cash is not a governmental function. Temporary investments of cash are allowed, however, and under the guidance of the state comptroller are invested based on (1) legality, (2) safety, (3) liquidity, and (4) yield. Finance department staff monitor liquidity needs closely and purchase temporary investments consistent with state law and the county investment policy. Ultimately the income earned from temporary investments is a function of the amount of cash available for investment, the duration of the investment, and prevailing interest rates.

OTB Distributed Earnings

The Western Regional Off-Track Betting Corporation distributes 50% of its net revenues among participating counties on the basis of wagering originating in the respective counties. The remaining 50% is distributed based on population.

Other Revenue

This category may include revenue from rental of county property, revenue associated with the recovery of municipal tax refunds for erroneously assessed property, the sale of assets, Medicare Part D, Interest, and revenue not specifically attributable to a department.

DEPARTMENT: Finance – Unallocated Expense & Revenue (12)
DIVISION: Unallocated – Insurances (1255 – 1280)

DIVISION DESCRIPTION:

The Insurances Division serves as a cost center for the financial management of the county's five self-insurance programs: Workers' Compensation, Unemployment, Liability, Medical and Dental. These programs are part of a modified self-insured approach used by the county that combines direct payment of judgments and claims with the purchase of certain policies that afford coverage against extraordinarily high claims. The insurance budgets are composed of estimates for direct payments of claims, premiums for policies against "excess claims" and other specific types of liability coverage such as property damage and administrative costs including professional service contracts. While there are no personnel directly assigned to this division, there is a charge from the Law Department for staff time required for the administration of insurance policies and the litigation of cases. The cost of maintaining the county's insurance programs is distributed to departments through interdepartmental charges. Beginning in 2026, medical and dental insurance costs will be charged directly to departments due to the changes required with the implementation of the new ERP system.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations			
Medical Insurance		$ 8,100,000	$ 12,216,000
Workers' Compensation		7,022,000	7,095,300
Unemployment Insurance		590,000	700,000
Liability Insurance		3,870,000	3,690,000
Dental Insurance		3,278,000	53,000
Risk Management Fund		70,000	120,000
Interdepartmental Charges		(11,552,000)	(11,605,300)
	Total	**11,378,000**	**12,269,000**
Revenue			
Employee Medical/Dental Premiums		11,378,000	12,269,000
	Total	**11,378,000**	**12,269,000**
Net County Support		**$ 0**	**$ 0**

SECTION DESCRIPTIONS

Medical Insurance

Beginning in 2014, Monroe County moved to self-insurance for all active employees for their Medical coverage. All retirees not enrolled in Medicare Advantage plans also moved to the self-insured plans. Self-insurance reduces administrative costs and avoids certain Affordable Care Act taxes. The cost of medical coverage is charged to each county department based on the number of employees who elect Medical coverage and the type of coverage selected.

Dental Insurance

Since January 1980, all county employees are able to receive dental insurance coverage as a fringe benefit. In 1996, the maximum annual benefit was increased to $1,000 per employee and each employee's dependents. In addition, retirees also receive the same benefit. This program is self-insured and the cost is charged to each county department as a cost for each employee who elects to have dental coverage.

Unemployment Insurance

In 1976, amendments to the Federal Unemployment Tax Act extended for unemployment compensation to government employees. The county has chosen to meet these costs by reimbursing the state for the actual costs for benefits paid to former employees rather than paying the state system a 4.4% premium on the first $7,000 earned by each county employee. The costs of the unemployment benefit self-insurance program are charged back to each department on the basis of the relative cost of claims that each department has experienced in the recent past.

Workers' Compensation

Monroe County is self-insured for routine compensation claims from county employees who have been injured on the job. In addition to the annual appropriation to cover the estimated expense for these claims, the county maintains an insurance policy to meet the expenses of extraordinary claims. The cost of the Workers' Compensation self-insurance program is charged to each department on the basis of the relative cost of claims that each department has experienced in the recent past.

Liability Insurance

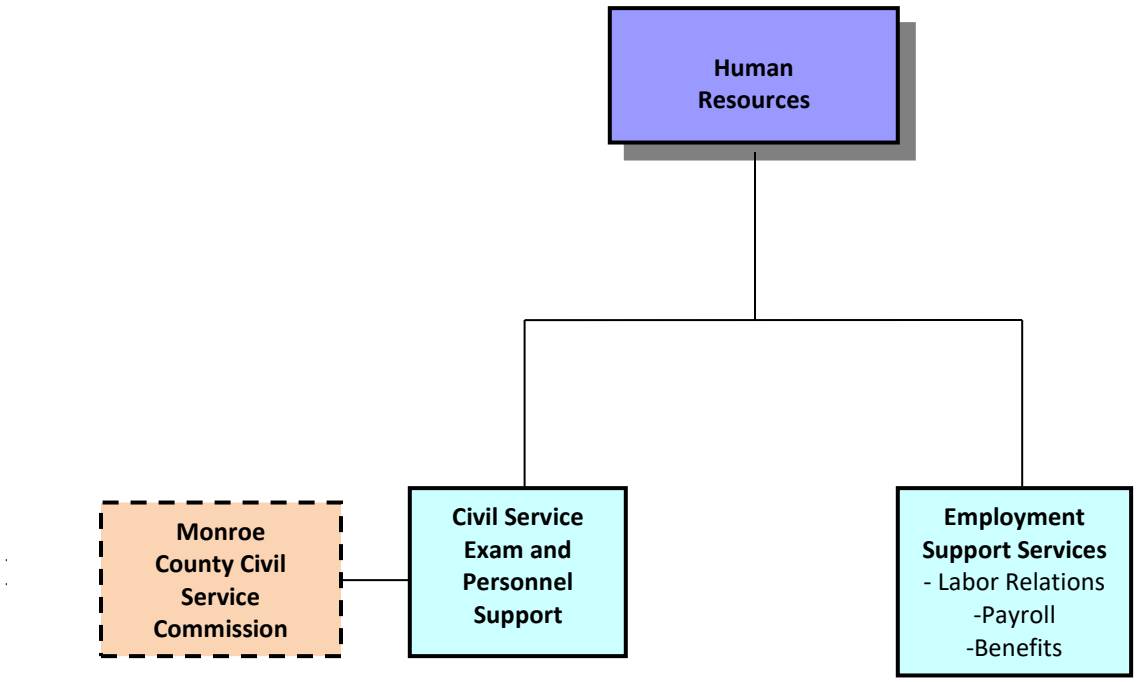
Monroe County is self-insured against routine general and vehicle liability claims, and it maintains an insurance policy that covers only extraordinary claims. This program is administered by the Law Department with the administrative costs charged back to the program.

Risk Management Fund

The county maintains a risk management fund for payment of tort claims and judgments for which it is self-insured.

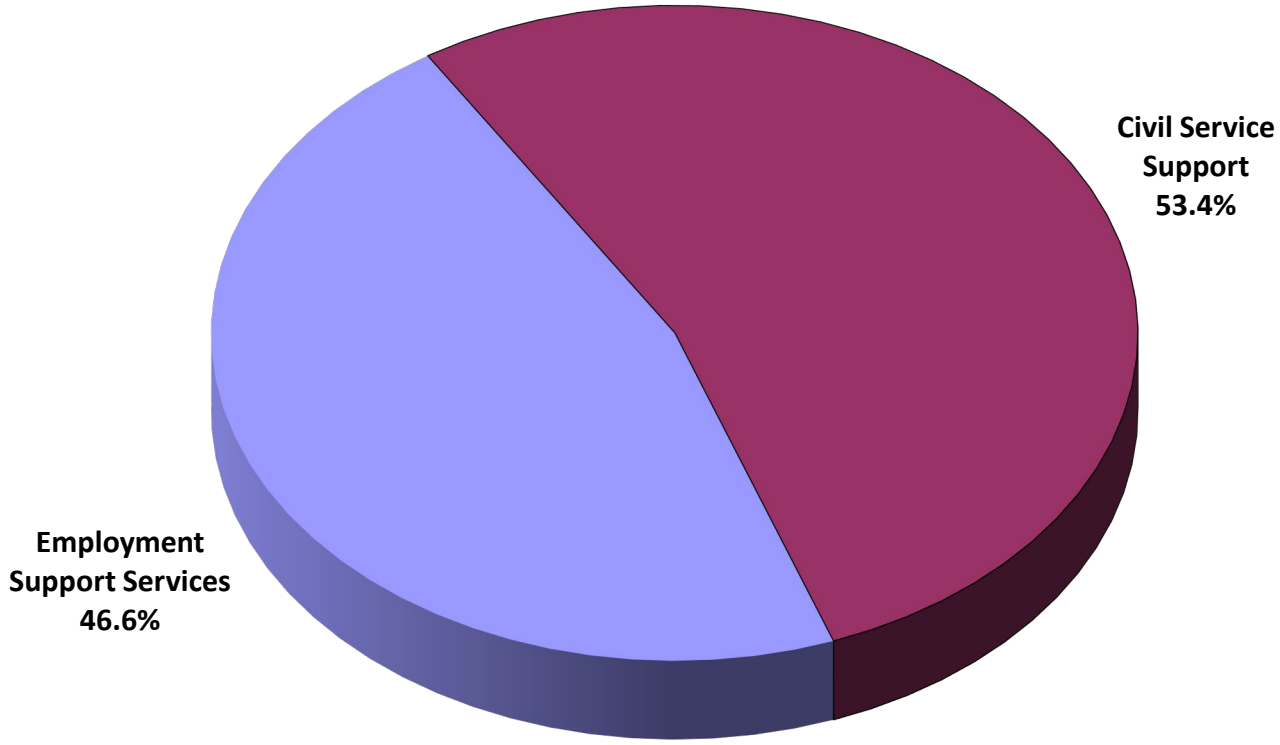
HUMAN RESOURCES (17)

HUMAN RESOURCES (17)



HUMAN RESOURCES

2027 Budget - $3,784,415



The percentages above do not reflect the deduction of Service Chargebacks.

DEPARTMENT: Human Resources (17)

DEPARTMENT DESCRIPTION

The Department of Human Resources is responsible for the personnel function for Monroe County government as well as Civil Service administration for over 70 jurisdictions within the County, excluding the City of Rochester. This includes all Monroe County towns, villages, school districts, the Rochester City School District, fire districts, libraries, Monroe Community College (MCC) and the Monroe County Water Authority.

The Department of Human Resources is comprised of five key functional units: Benefits, Civil Service Exam Administration, Labor Relations, Payroll and Personnel Support.

Mission

The Department of Human Resources provides responsive, customer-friendly, and equitable service to County employees and its customers (hiring authorities, exam candidates, and public employees) in compliance with State Constitutional and other mandates while maximizing the efficient use of taxpayer funds.

2026 Major Accomplishments

- Completed the implementation of Workday.
- Continued to participate in the NYS Civil Service Hiring for Emergency Limited Placement Statewide (HELPS) program, expanding the number of Monroe County titles eligible.
- Introduced Monroe County Jobs workshop to local high schools, libraries, community centers, Department of Labor and RochesterWorks. As of September 2026, 63 workshops have been delivered.
- 55% increase in Job Alert subscriptions.
- Launched three (3) new high needs social media campaigns: Public Safety (Probation), Conflict Defender and the Law Department.
- Successfully negotiated successor labor agreements with Sheriff's Command Union, Monroe County Law Enforcement Association, and Teamsters. Negotiations have begun with FSW (Federation of Social Workers) and we anticipate a settlement prior to year-end.
- Implemented Microsoft Teams department-wide to enhance communication and meeting ability.

2027 Major Objectives

- Work with Public Safety to create a pre-engaged talent pool from which to recruit Probation Officers and Probation Assistants.
- Work with local nursing colleges on increased awareness of nursing careers at Monroe County.
- Increase recruitment efforts specifically through the use of social media.
- Continue participation in the NYS Civil Service HELPS program.
- Negotiate successor labor agreements with CSEA and IUOE.
- Review Workday practices from implementation to see where improvements or enhancements can be made.

DEPARTMENT BUDGET

		Amended Budget 2026		Budget 2027
Appropriations by Object				
Personnel Services		$ 2,297,459	$	2,391,009
Contractual Services		921,213		885,550
Supplies and Materials		69,787		16,150
Employee Benefits		1,105,875		1,255,063
Interdepartmental Charges		(750,323)		(763,357)
	Total	**3,644,011**		**3,784,415**
Revenue				
Federal Aid		282,838		286,074
	Total	**282,838**		**286,074**
Net County Support		**$ 3,361,173**	**$**	**3,498,341**

DIVISION DESCRIPTIONS

Civil Service Exam and Personnel Support

Civil Service Exam and Personnel Support is responsible for administering all aspects of the state's constitutionally mandated Civil Service system on behalf of the Monroe County Civil Service Commission. This includes exam administration, list maintenance, position and jurisdiction classification, application review, payroll certification and interpretation of the Commission's rules. Civil Service Exam and Personnel Support is both an enforcement and customer service agent for County departments and over 70 civil jurisdictions of the Commission which includes all Monroe County towns, villages, school districts, the Rochester City School District, fire districts, libraries, Monroe Community College and the Monroe County Water Authority.

Employment Support Services

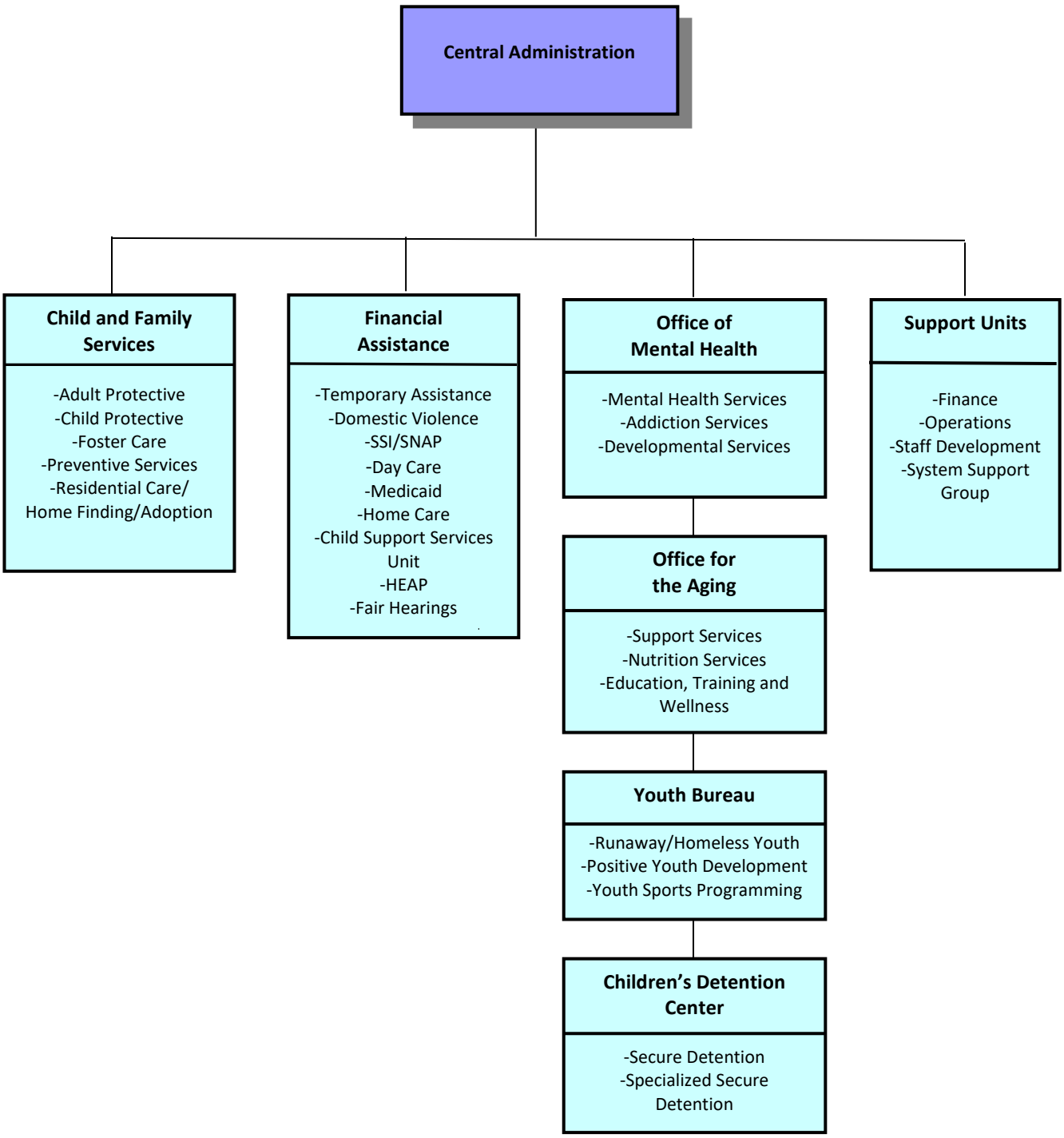
Employment Support Services is responsible for the payroll, benefits and labor relations functions of Human Resources. Training, compliance and awareness of various laws, rules, regulations and contract provisions governing terms and conditions of employment are important aspects of this division.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Examinations Administered	392	200	120
Applications Received	5,811	5,000	3,000
Candidates Tested	3,552	5,500	3,000
Flex Spending Participants	536	500	535
Pre-Tax Parking Participants	302	315	315
Step 3 Grievances	93	85	95
Arbitrations/Hearings	5	5	6
Negotiation Sessions	10	20	10
New Workers' Compensation Claims	323	315	320
Job Fairs/Recruitment Events Attended	277	160	160
Hiring Campaigns – High Need Areas	12	12	12
New Employee Orientation Sessions	12	12	12
Civic Service 101 Trainings Given	2	4	4
New Hires Processed	1,256	1,000	1,000
Current Employee Changes	4,620	4,000	4,000

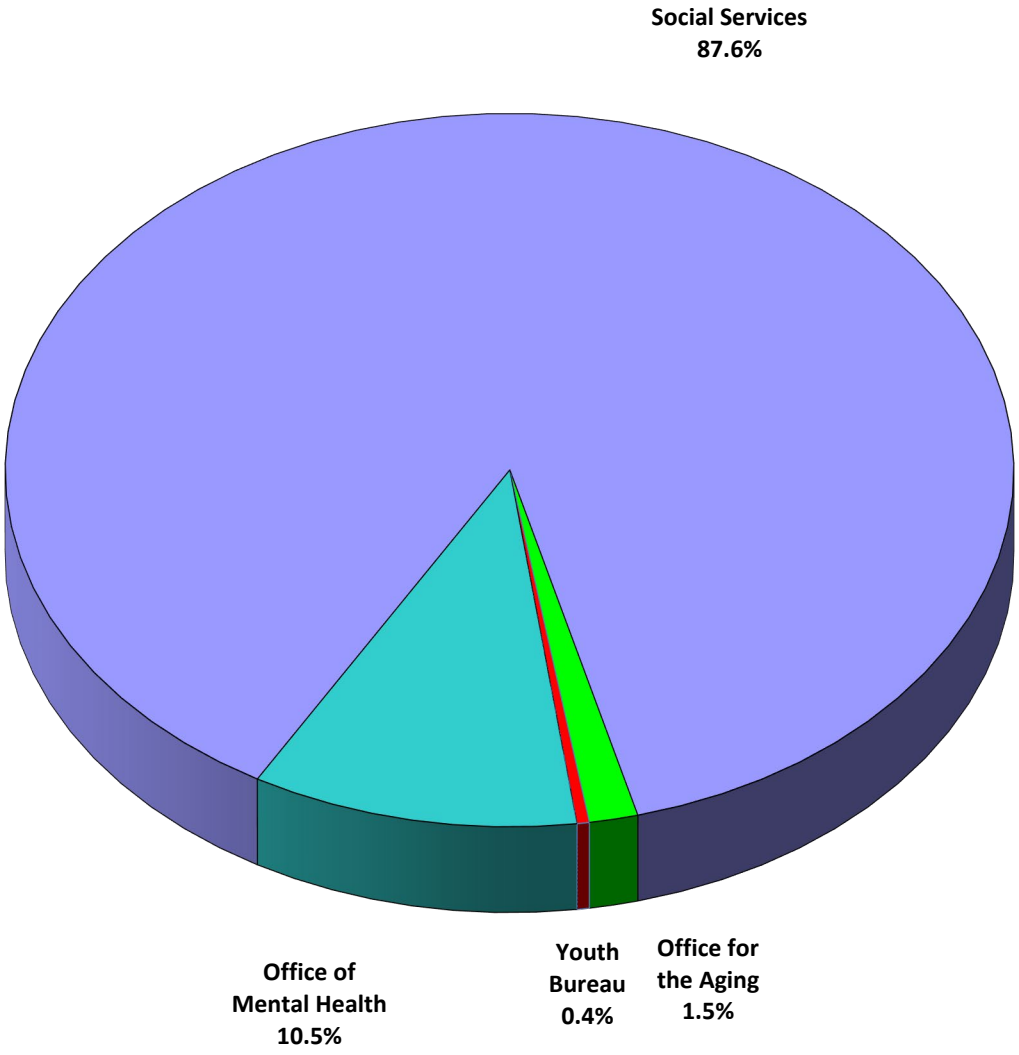
HUMAN SERVICES (51)

DEPARTMENT OF HUMAN SERVICES (51)



HUMAN SERVICES

2027 Budget - $708,175,994



The percentages above do not reflect the deduction of Service Chargebacks.

DEPARTMENT: Human Services (51)

DEPARTMENT DESCRIPTION

The Department of Human Services (DHS) has as its goal a common-sense human service delivery system that is comprehensive, responsive, coordinated and based on measurable results. DHS provides various forms of assistance and intervention to the residents of Monroe County to assist them in maximizing independence, safety and physical and emotional well-being.

The department is comprised of child, youth and adult development, welfare and mental health services. Mandated and non-mandated offices, services and programs are organized under one leadership and organizational structure to optimize Monroe County's ability to meet and exceed required outcomes and our core priorities: safety, self-sufficiency and healthy development, and effective and efficient utilization of limited resources. DHS is organized into three supervisory divisions: Child and Family Services, Financial Assistance, and Administration and Purchased Services.

Mission

The Monroe County Department of Human Services develops, provides and coordinates services for eligible Monroe County residents to assist them in maximizing independence, safety and physical and emotional well-being.

2026 Major Accomplishments

Commissioner's Office

- With support from the divisions of Financial Assistance, Child and Family Services, Office of Community Engagement and Research/Planning, the Commissioner's Office launched and continued several initiatives under our Project Prosper umbrella throughout 2026. The Nest program, operated by our partners at Healthy Baby Network, was fully operationalized in 2026, resulting in full enrollment by July. This program, funded by an investment from NYS Office of Temporary and Disability Assistance, provides 200 mothers living in the 14605, 14608, 14611 and 14621 zip codes with intensive case management, coaching, mentoring and a monthly direct cash incentive, resulting in improved birth outcomes, maternal and infant health, and a path toward upward mobility. The second program under Project Prosper, Steps to Success Rochester, in partnership with Action for a Better Community, Catholic Charities Family and Community Services and Urban League of Rochester, was launched in June 2026. This EmPath inspired, upward mobility mentoring program will eventually serve 700 households in the 14605, 14608, 14611 and 14621 zip codes – providing coaching, mentoring and milestone incentives to support families living in poverty to reach their highest level of self-sufficiency. Monroe Ladder, funded with a three million dollar grant in the 2025-2026 NYS budget, launched in the fall of 2026. Ladder is a demonstration project, testing the factors that influence the decisions public benefit recipients face when considering offers of increased employment. This project will partner with area employers, including Wegmans Food Markets, Mary Cariola Center and Hillside Family of Agencies.

- Throughout 2026, staff from multiple DHS divisions, led by the Commissioner's Office, have engaged in significant efforts to partner with the City of Rochester to address street homelessness as a part of a City/County Homelessness Advisory Group. Since late 2024, this group has worked together to ensure shared reporting requirements, measures and outcomes for County and city funded homeless contracts. We have worked to ensure coordinated investments provide a comprehensive network of services throughout the county. Our efforts have strengthened coordination and ensured our systems are improving outcomes for people who are experiencing homelessness starting with shared consent and standard data collection requirements. This group also works with Partners Ending Homelessness (PEH). In 2026, PEH successfully updated the Written Standards for Street Outreach, Emergency Shelter and Rapid Re-Housing contracts. DHS has designated staff to oversee Street Homelessness efforts in partnership with the City of Rochester's Homeless Outreach Team (HOT) and regularly partners with the City of Rochester and homeless provides to address encampments: offering placement and other support services as needed. In partnership with the Monroe County Office of Mental Health (MCOMH), DHS staff meet monthly with the NYS OMH-funded Safe Options Support (SOS) team, who employ a Critical Time Intervention model in their outreach approach throughout Monroe County. This oversight ensures coordination with other community outreach teams. This includes partnering closely with the County-funding outreach team, providing direct service to individuals on the street, and focusing on areas outside of the City of Rochester. In 2026, DHS and the City of Rochester, in partnership with PEH, successfully implemented a new Multi-Disciplinary Team (MDT) Case Conferencing process. Based on referrals from participating street outreach agencies, law enforcement, Neighborhood Service

Centers, the Person in Crisis (PIC) team, the Forensic Intervention Team (FIT) or other sources, individuals identified as having the highest acuity (as determined by the number and severity of interactions with law enforcement, EMS, Hospital Systems, FIT, PIC or based on neighborhood complaints) are prioritized for intensive case conferences. The interdisciplinary team (led by staff from PEH, DHS, MCOMH and case management contractors) conduct these conferences, which result in actionable plans for the referred individual. Plans focus on stabilization, immediate needs and long-term or permanent housing.

Child and Family Services (CFS)

- The Cross Systems Advocacy Workgroup participated in significant work to educate state legislators and their staff on the cross-systems challenges and solutions for youth with unmet complex needs. The workgroup also explored potential solutions to decrease the necessity of using high-cost, out-of-state residential placements. The activities of the workgroup have focused on increasing state funding to support children with complex needs and the passage of a Complex Needs Bill (A.7603/S.7978). Activities to advance these goals have included letters to the Governor sent by the Monroe County Executive following the convening, joint letters signed by 14 organizations and sent to 36 NYS legislators, testimony submitted by Monroe County on the 2025 – 2026 state budget, meetings in support of A.7603/S.7978 with legislators from Monroe County and the Finger Lakes region, and a legislative briefing in Albany in support of A.7603/S.7978 attended by 16 legislators and staff. As a result of this and related advocacy, this bill has passed both houses and, as of the time of this writing, is awaiting the Governor's signature.

- Beginning in September 2026, the Systems Redesign Workgroup explored how local entities can work together more effectively to help families access community-based and residential services to maintain youth in the home, avoid unnecessary hospital stays and prevent separation from the family. The workgroup focuses on changes that can be made locally or statewide. The local work is co-chaired by MCDHS and a community partner.

- An internal process was created to claim Families First dollars for a cohort of families receiving Family Functional Therapy (FFT) and Multi Systemic Therapy (MST). Both evidence-based practices are contracted through the Cayuga Centers. FFT and MST are well supported practices in the NYS Clearing House eligible for Families First funding. The claiming process is complex and requires close alignment and communication between the Monroe County Preventive Services team, the Monroe County Program Support team and Cayuga Centers. Despite the complexity, in Q1 of 2026, 63 children received MST and FFT and were eligible candidates for prevention funding through Families First, drawing down a total of $187,833.

- In 2026, all child welfare caseworkers who assess safety and risk were trained in the Safe and Together Model. The training has enhanced the skills of casework staff in assessing domestic violence cases, identifying potential solutions and strategies to support maintaining children safely with the non-offending parent and greater knowledge of the dynamics of domestic violence.

Financial Assistance (FA)

- Financial Assistance focused on reorganizing Medicaid internal practices and workflows to eliminate pending Medicaid cases and applications. Additional Medicaid staff were hired to create a dedicated Medicaid application processing team. Based on the 15 Medicaid programs available to customers, work was redistributed across the workgroup to ensure applications were processed in a timely manner.

- In 2026, Financial Assistance launched GROW². GROW² reduces barriers related to limited English proficiency, lack of internet access or low digital literacy, and the successful completion of the public benefit application process. In partnership with our contracted provider, YWCA, this program is assisting families in accessing financial resources throughout the community and offering connections to training and employment opportunities.

- Our successful operation of the Child Care Assistance Program (CCAP), managing 100% more cases over the past 4 years, along with our close partnership with the NYS Office of Children and Family Services (OCFS) allowed us to advocate for additional block grant funding. In addition, Monroe County is one of three counties statewide to be awarded the First Three NY Childcare Pilot Program to pilot a universal childcare model.

Office for the Aging (MCOFA)

- Office for the Aging continued the successful operation of satellite locations for both Aging and Veteran services in 2026, providing services to people within the communities where they reside. The support of Lifespan case management services at both satellite locations has proven to be invaluable. The visibility of these satellite sites has increased awareness of the services available for older people and their family caregivers. The offices also provide assistance with application support for benefits and entitlement programs.

- 2026 was the second year of our partnership with Foodlink, which provided a well-planned variety of lunches for our Congregate Meal Program. Feedback received from program participants has been very positive. The program has seen improved communication, meal ordering, delivery and excellent customer service.

- The Virtual Senior Center (VSC) was introduced in 2026. A program of MCOFA, in partnership with the New York State Office for the Aging, the VSC is a free membership program that allows older adults to participate in live-streamed classes and activities and to connect one-on-one with peers and instructors through secure video chat. This program helps residents stay active, engaged and connected from the comfort of their own homes. The Virtual Senior Center supports multiple languages, which ensures broad access to Monroe County's diverse older adult population.

Rochester-Monroe County Youth Bureau (RMCYB)

- In 2026, the Youth Bureau received increased funding from the NYS Office of Children and Family Services; allowing for the expansion of Youth Sports Teams and Education programs, adding new and unique program partners, and providing exposure to activities such as horseback riding, golf and Taekwondo. The Youth Bureau has convened meetings and networking sessions to improve the awareness of programming and services offered by the youth sport organizations. Community providers have expressed appreciation for these sessions as a way to work more collaboratively and make a greater impact.

- Youth Bureau Youth Engagement Specialists (YES) continued their support of positive youth development services through the community. This work was done in collaboration with the Center for Youth Services, the City of Rochester, Rochester Works, YMCA and other community agencies. One notable opportunity is the Youth Senate. This program connects youth from the community with the Monroe County Executive and Legislative branches in a unique and meaningful way. The Youth Senate fosters confidence and skills development while cultivating a greater understanding of local government.

- Additionally, the Youth Engagement Specialists provided direct support to youth within the Children's Detention Center (CDC). They worked with detained youth through group social and emotional sessions, and assisted with connecting youth to community resources upon their discharge, including the return to educational institutions.

- RMCYB continued their successful presentation of the annual Legislative Youth Awards, held in April 2026. The awards solicitation resulted in over 90 nominations from across the County, recognizing youth who are impacting their communities with positive influences on their peers and the adults around them. Over 300 guests attended the awards presentation, which also recognized several adult youth advocates for the good work they do in communities across Monroe County. In 2026, a new recognition category for teams that cooperatively displayed great service to their community or school was introduced and well received.

Monroe County Office of Mental Health (MCOMH)

- The Office's Information Management & Analytics Department and Adult Priority Services collaborated with URMC, Helio Health and Villa of Hope to develop and design the "Behavioral Health Crisis Dashboard" where anyone can view the status of local emergency, detox and inpatient beds when seeking emergency or crisis services.

- The Court Navigator program became fully operational, providing voluntary support to justice-involved individuals with mental health needs. Navigators are housed within County government and have a strong understanding of the local mental health, social services and criminal justice systems. Development of this program occurred throughout 2024-2025, started taking referrals in October of 2025 and has received 65 referrals since its start.

- MCOMH facilitates the School-Hospital-Clinic Collaborative, bringing together clinical providers and school district partners to improve access to behavioral health services for school-aged children. Throughout 2026, the collaborative experienced approximately 85% growth in school-based clinic locations and a 12.5% increase in participating school districts, significantly expanding reach and access to care. Building on this momentum, MCOMH is actively seeking new partnerships to further strengthen and expand this collaborative effort in response to community needs.

- MCOMH will continue to support the development and implementation of the Peer Crisis Transportation program, in an effort to provide individuals experiencing a substance use and/or mental health crisis with supportive transportation to community-based crisis programs.

- All MCOMH programs will have completed procedure manuals in 2026.

- MCOMH supported Hillside's development of the Critical Time Transition Program (CTTP), to assist youth who experience transition barriers from the hospital. The Case Management services and residential respite became operational in 2026.

Children's Detention Center (CDC)

- The CDC has accomplished major milestones towards implementation of the identified requirements from the Prison Rape Elimination Act (PREA) audit workplan. Some of these accomplishments include updated Risk Assessments, reporting procedures, grievance procedures, training, supervision and compliance. The final audit to become PREA compliant has been scheduled.

- Completion of the new facility occurred in Q2 of 2026 and youth moved into the new facility in early May. The new and improved facility provides additional space for the youth to maintain connection with those who will make them successful, allowing for in-person visits, video conferencing and phone calls. The new space also provides additional opportunities for rehabilitative programming, including vocational, recreational and educational opportunities. The CDC achieved a 93% attendance rate for the 2025-2026 school year and multiple youth successfully completed their high school requirements, equipping them for a more successful community reintegration upon discharge.

- Prior to occupying the new facility, state regulations required all staff to be re-trained in multiple areas. Staff successfully completed training topics related to movement, evacuation, building familiarization and key control. All policies were revised to meet state regulations pertaining to the new facility and staff were trained in all updated policies.

Research and Planning (R&P)

- In 2026, the Research and Planning division continued to develop and implement tools to assist the Department in improving service delivery through informed decision making. This included areas such as foster care, day care, staff recruitment and retention, as well as progress towards improvement plans, evaluation of training and onboarding, and staffing projections. The Division embarked upon multiple Continuous Quality Improvement (CQI) projects under the guidance of a new Quality Assurance Coordinator.

- Research and Planning accomplished several goals across the Department. These included successful completion of a 5-year grant from the Federal Children's Bureau, designed to hasten reunification for children in foster care. This was accomplished by developing and implementing a new intervention, collecting and analyzing data, engaging in ongoing quality improvement efforts, and developing a new tool to regularly assess parent and child readiness to safely advance visitation. This culminated in a presentation on the project at a national conference.

- Research and Planning prepared annual program reports for the Department, including preventive services, Adult Protective Services (APS) and housing. The preventive report provided an overview of available preventive services and measures outcomes of families receiving those services. The housing and APS reports outlined services provided and project service needs for the following year.

- R&P created an internal electronic directory of preventive services designed to improve coordination toward ensuring a better service fit to meet the family's needs, while also monitoring and evaluating adherence to regulations and performance towards state standards. R&P continued to track service delivery and outcomes for programs in which DHS is embedded and delivering services to the community. R&P continues to monitor grant opportunities that could support and enhance the work being done across the Department.

2027 Major Objectives

Commissioner's Office

- The Department will continue to deliver significant and impactful projects. Initiatives under the twenty-five million dollar grant, *Project Prosper*, include Nest, Steps to Success Rochester and Keep the Keys. These initiatives help families with children (living in some of the poorest zip codes in the county) work towards self-sufficiency by providing coaching, mentoring, direct cash incentives and other upward mobility methods that lead to increased education, employment, better health outcomes and obtaining/maintaining housing. *Monroe Ladder*, which was funded with a three-million dollar grant in the 2025-2026 NYS Budget, launched in the Fall of 2026 and will continue throughout 2027. This grant program will help employees make well-informed decisions regarding their public benefits when considering increased employment. The Commissioner's Office will also lead a new *Universal Child Care pilot*, funded with a twenty two-million dollar award from the NYS Office of Children and Family Services (OCFS) in the 2026-2027 budget. This pilot, also called *First Three*, will create 1,000 new child care slots for children aged 0-3 over the next three years. Each of these initiatives will receive support from the divisions of Financial Assistance, Child and Family Services, Office of Community Engagement and Research & Planning.

Child and Family Services

- In 2027, CFS will utilize the State's Prevention Quality Indicators (PQI) tool to measure Caseworker competence in assessment and ability to ensure concerns related to domestic violence are appropriately addressed. This will build on the Safe and Together training completed by all staff in 2026, which educated staff on the dynamics of domestic violence while strengthening their assessment, interviewing and engagement, documentation, case planning and intervention skills.

- CFS will continue to support families by investing in preventive services toward narrowing the front door in child welfare.

- The Caseworker position experiences a high rate of turnover, particularly in areas connected to Child Protective and Foster Care services. It is also a position where training must address a broad range of skills and knowledge. In 2027, all casework staff with responsibility for the assessment of safety and risk will receive refresher training in these core skills to ensure a solid base for casework practice.

- OCFS has shared a plan to begin auditing determinations related to a foster youth's level of difficulty, which drives foster care board rates. Child and Family Services is beginning a Continuous Quality Improvement (CQI) project related to how those determinations are presently made and to help identify opportunities for improvement. In 2027, CFS will use the results, incorporate updated guidance from OCFS and refine our decision-making process. Staff with responsibility for such decisions and foster parents will be trained and the refined process will be implemented.

Financial Assistance

- Timely processing of applications remains a goal of the Financial Assistance division. To this end, the Division plans to pilot a texting initiative, reminding public benefit program applicants of any outstanding paperwork at least 3 days prior to the due date. The goal of this pilot will be to encourage early completion of the application process, allowing for successful and timely processing. This would result in fewer processing delays and reduce repeated applications due to failure to provide required documentation.

- The Division will continue to focus on homelessness prevention, partnering with the 7th Judicial District Court's Eviction Diversion Resource Center with on-site staff two days per week. The Division operates the state-funded Rental Supplement Program (RSP), Project Anchor, providing subsidies to almost two hundred low-income households who would otherwise be at risk of homelessness. The Division is also partnering with NYS Home and Community Renewals on the Housing Access Voucher Program (HAVP), referring homeless and at-risk households for subsidy vouchers to support affordable housing. In late 2026, the third initiative of Project Prosper, Keep the Keys, will utilize data from the NYS Office of Court Administration to flag Temporary Assistance and other low-income households with eviction filings to identify available supports to preserve existing housing. This will include rental arrears under emergency public assistance programs, the SAEF funding initiative, or referral into the Keep the Keys two-year rental subsidy initiative.

Office for the Aging

- To better align caregiver services and increase efficiencies, the MCOFA will review the current state of all funded programs that provide Caregiver Services. After this review, a Request for Proposals will be issued in 2027 to re-align Caregiver Services. The goal is to create a more holistic, full-service Caregiver Services program. A revamped approach will include programs that better serve caregivers, create synergies, reduce duplication of effort, and ensure clear communication is provided to caregivers and their aging loved ones.

- The MCOFA has many varying reports, data points, deadlines, and other elements disparately collected for reporting, planning, program evaluations and the like. The MCOFA, with assistance from the DHS Research and Planning team, is creating a dashboard to consolidate this information into one active document. This will allow the MCOFA to access pertinent information all in one place. The dashboard will serve as an internal information hub for all staff to access. It will also provide easier access to data requested by other County departments.

- The MCOFA will continue to fund the Age Friendly / Livable Communities initiative to sustain the momentum achieved by this innovative program. The program will provide technical assistance and planning support to interested municipalities to develop actionable age-friendly strategies that enhance community livability, support independent aging, and strengthen local economic and social well-being. In 2027, MCOFA will also produce a county-wide implementation report; highlighting municipal commitments, recommended actions and best practices. The report will create a framework for future investments, policy development, and collaborative age-friendly initiatives across Monroe County.

Monroe County Youth Bureau

- In 2027, the Youth Bureau will develop and implement an intergenerational program or activity with the Office for the Aging and community partners.

- The Youth Bureau will continue to support and promote the Youth Services Directory by implementing a marketing strategy and increasing the number of listings on the site in collaboration with Goodwill/211 and partners, ultimately increasing the number of community users of the directory.

- Continue to expand the Monroe County Youth Senate Leadership program through our collaboration with the New York State Office of Children and Family Services (OCFS). The program will seek to create new opportunities for the Youth Senators to become advisors to the Monroe County Legislature and County Administration on important topics relevant to youth.

Monroe County Office of Mental Health

- In 2027, MCOMH will support the continuation of Project RIDE through the strategic use of Opioid Settlement funds. Project RIDE is a proven workforce-support initiative designed to reduce transportation barriers that limit employment access and retention for low to moderate income residents. By providing training and targeted financial assistance for driver licensing and vehicle access to adults impacted by substance use, this initiative directly supports employment stability and promotes long-term economic mobility.

- Throughout 2027, MCOMH will continue to work with Rochester Regional Health as they operationalize their Intensive Crisis Stabilization Center, which is scheduled to open in late 2026.

- The MCOMH will continue to support collaborative efforts involving crisis response services related to Daniel's Law, collaborating with the City of Rochester to ensure quality service delivery and coordination with the Forensic Intervention Team (FIT) response services.

Children's Detention Center

- The CDC will continue to work toward the identified requirements from the Prison Rape Elimination Act (PREA) audit. The audit will be completed by September 2027, resulting in our facility becoming the first Juvenile Detention Center in New York State to become PREA certified.

- CDC will continue to improve outcomes for youth by expanding educational, vocational, behavioral health and life skills programming that prepares youth to successfully return to their families and communities.

- Achieve full compliance with all applicable New York State Office of Children and Family Services and State Commission of Correction standards. The CDC will successfully complete all inspections while maintaining transparency and accountability to County leadership.

Research and Planning

- Throughout 2027, R&P will seek out and apply for relevant grants that expand or improve program and service capacity or process efficiencies within the Department.

- As data continues to drive the work of the Department and requests for data continue to be received from outside agencies, R&P will work throughout 2027 to develop a data governance structure, including standardized data use and sharing agreements.

DEPARTMENT BUDGET

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 72,923,866	$ 77,041,226
Contractual Services		95,216,081	98,939,512
Public Assistance Benefits		257,268,990	280,556,344
Medicaid Payments		184,837,175	184,837,175
Supplies and Materials		987,907	1,199,450
Debt Service		5,122,174	5,355,099
Employee Benefits		38,066,153	40,016,375
Asset Equipment		74,000	0
Interdepartmental Charges		19,472,568	20,230,813
	Total	**673,968,914**	**708,175,994**
Appropriations by Division			
Central Administration		6,797,144	7,012,531
Child and Family Services		48,139,528	50,096,666
Financial Assistance		62,977,946	63,889,129
Operations		2,617,700	2,939,330
Staff Development		1,071,126	1,021,808
Children's Center		25,824,172	27,396,593
Welfare Management System		1,451,929	1,601,717
Support Programs:			
Safety Net Assistance		37,385,149	34,576,668
Family Assistance		36,394,814	32,075,482
Medicaid		185,897,175	185,897,175
Day Care		104,956,293	132,707,353
Adolescent Care		6,250,000	6,100,000
Child Welfare		42,634,154	46,770,469
Purchase of Services		29,117,400	27,891,444
Office for the Aging		11,189,675	11,090,147
Youth Bureau		2,843,476	2,797,874
Office of Mental Health		68,421,233	74,311,608
Building Services		0	0
	Total	**673,968,914**	**708,175,994**
Revenue			
Federal Aid		116,349,284	101,129,635
State Aid		243,940,120	281,263,490
Repayments/Refunds		11,001,100	11,601,100
Charges to Other Governments		1,792,000	1,792,000
Miscellaneous Revenue		3,205,935	2,842,576
Appropriated Fund Balance		0	2,687,390
	Total	**376,288,439**	**401,316,191**
Net County Support		**$ 297,680,475**	**$ 306,859,803**

DEPARTMENT: **Human Services (51)**
DIVISION: **Social Services (5100)**

DESCRIPTION

This page reflects accounting at the department level and consolidates revenues received from the state and federal governments in the form of block grants or capped allocations designated to fund various services for children and families. These funds support both administrative and programmatic activities, and as a result, most of the allocations are distributed as revenue to multiple budget accounts. Budget accounts receiving revenue from one or more of these sources include: Central Administration (5101), Child and Family Services (5102), Financial Assistance (5103), Operations (5105), Staff Development (5107), Welfare Management System Support (5109), Child Care (5113), Child Welfare (5115) and Purchase of Services (5116). The distributed revenue is identified in the Budget Summary of each account in italics as "Revenue Shifted to Division (5100)." This represents the sum of all the Federal and State Allocation amounts. State Protective/Preventive funding is included even though it is not a fixed allocation amount because it is received in one amount rather than specified to each reimbursed account.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Federal Allocations			
TANF Flexible Fund for Family Services		$ 29,151,160	$ 29,161,249
Title XX		1,321,649	1,321,651
Title IV-B Preventive Services		666,096	666,096
	Total	**31,138,905**	**31,148,996**
State Allocations			
Foster Care Block Grant		8,880,520	8,436,494
Child Care Block Grant		98,864,206	103,423,675
Protective/Preventive Funding		28,518,862	28,582,987
Training Cap		100,000	100,000
	Total	**136,363,588**	**140,543,156**
	Grand Total	**$ 167,502,493**	**$ 171,692,152**

DEPARTMENT: Human Services (51)
DIVISION: Central Administration (5101)

DIVISION DESCRIPTION

Staff in this division provide upper management and administrative support services to the Department of Human Services. The Commissioner of Human Services supervises the planning and delivery of all department programs, provides central policy direction and manages department personnel. Staff in this division also perform financial analysis, develop the department's annual budget request and perform other business process related activities.

The Research and Planning Unit focuses on improving efficiencies, productivity, and outcomes by engaging in both short- and long-term planning on behalf of the department. The unit ensures that data is accurate, timely and routinely utilized to inform decisions; seeks and coordinates grants and other funding opportunities; provides increased oversight of contract performance and compliance through enhanced metrics; produces state required plans; develops, implements and evaluates programming; and works to improve cross-system collaborations.

Administrative revenues, which are received in one payment, have been budgeted as one amount. For accounting purposes, they are located in Division 5102, Child and Family Services and Division 5103, Financial Assistance. For budget presentation, they are distributed to the division they support and displayed as revenue shifted with the appropriate divisions noted. This is similar to the ongoing treatment of allocations at the department level.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 2,741,859	$ 2,864,352
Contractual Services		329,632	324,572
Supplies and Materials		13,000	13,500
Employee Benefits		1,543,484	1,655,034
Interdepartmental Charges		2,169,169	2,155,073
	Total	**6,797,144**	**7,012,531**
Revenue Shifted to Division (5100), (5102), (5103)			
Federal Aid		*1,633,442*	*1,599,626*
State Aid		*1,029,227*	*1,176,809*
	Total	***2,662,669***	***2,776,435***
Net County Support		**$ 4,134,475**	**$ 4,236,096**

DEPARTMENT: Human Services (51)
DIVISION: Child and Family Services (5102)

DIVISION DESCRIPTION

The Child and Family Services division provides direct and purchased services to increase safety and well-being, ensures permanency and enhances development for vulnerable children and families. In 2020, Persons in Need of Supervision (PINS) Reform legislation ended the use of non-secure detention for status offenses, ended PINS Truancy Petitions, and enacted key hurdles to the use of congregate care for PINS Youth with the intent to keep troubled teens at home with their families. In 2021, Families First Legislation went into effect, with an even stronger focus on the avoidance of congregate care for all youth and a greater emphasis on preventive services to avoid foster care placement. The Child and Family Services division also administers over 20 preventive programs, budgeted in Purchase of Services, which offer services to youth at risk of residential placement (including the Family Support Center) and out-of-home placement due to maltreatment or PINS/JD behavior to support families in keeping these youth safe in the community.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 24,958,863	$ 26,181,099
Contractual Services		2,402,957	1,795,059
Supplies and Materials		168,000	295,000
Employee Benefits		12,913,726	13,998,961
Interdepartmental Charges		7,695,982	7,826,547
	Total	**48,139,528**	**50,096,666**
Revenue Budgeted in Division (5102)			
Federal Aid		4,655,791	6,149,663
State Aid		749,355	654,662
	Sub-Total	**5,405,146**	**6,804,325**
Revenue Shifted to Division (5100)			
Federal Aid		*8,211,096*	*6,998,015*
State Aid		*17,986,681*	*19,266,190*
	Sub-Total	***26,197,777***	***26,264,205***
	Total	**31,602,923**	**33,068,530**
Net County Support		**$ 16,536,605**	**$ 17,028,136**

SECTION DESCRIPTION

Administration

This section is responsible for directing programs and personnel dedicated to the delivery of social services to eligible families, children and individuals. The Director of Family Services and Director of Child Protective Services are responsible for coordinating with other community, public and private agencies to ensure that human service needs are being met efficiently, to reduce service gaps and to minimize duplication of efforts.

Program Support

This section monitors relevant input in several distinct state databases, interprets and distributes reports from the state and functions as a liaison between the county and state including management of federal, state and local program audits. It ensures accuracy of all foster care payment authorizations. It also maintains adoption subsidy cases, makes determinations of eligibility for federal reimbursement of foster care expenses and monitors internal claiming to maximize federal funding.

Residential Care/Homefinding/Adoption

Staff working in this section provide a variety of specialized foster care services. They are responsible for recruiting, training, certifying and monitoring foster homes and identifying foster homes for specific youth entering foster care or moving within foster care placements. They are also responsible for arranging and monitoring placements in residential care facilities for PINS and Juvenile Delinquent (JD) children, as well as children with behavioral health needs that cannot be managed at a lower level of care, who are placed in voluntary foster care agencies. Finally, they are responsible for locating adoptive homes, monitoring pre-adoptive placements and completing the adoption process for children who have been freed for adoption.

Preventive Services

Preventive Services are provided to children identified as being at risk of foster care placement, to children whose length of time in foster care can be shortened with this assistance and to children recently returned home from foster care to prevent their replacement into care. The staff in this section screen all preventive services cases, track the progress of children being served and monitor program effectiveness. Services to the families may be either purchased or provided directly by DHS staff.

Child Protective Intake and After-Hours

Child Protective Services (CPS) maintains a local unit that assigns child protective referrals reported to the New York State Central Registry 24 hours per day, seven days a week. Staff in this unit assign these referrals to the appropriate investigative unit and initiate immediate investigations, when necessary, outside of regular business hours, including nights, weekends and holidays.

Child Protective Investigation

Staff in this section investigate reports of child abuse and neglect. These investigations must be initiated within 24 hours of receipt. Investigations include contacts with parents, children and collateral sources (e.g. doctors, schools), as well as with the source of the report. Families are referred to preventive services or community-based service organizations, where appropriate. Children at imminent risk may be placed in foster care or with fit and willing relatives. CPS cases where there is evidence of child abuse or maltreatment are “indicated” cases. If a report is indicated, a decision is made whether or not there needs to be family court involvement. If the court is petitioned, the case is then transferred to Child Protective Management.

Child Protective Management

When cases are indicated and a court petition filed, they are the responsibility of the Child Protective Management teams. Families, whom DHS is ordered by family court to supervise, are provided with supportive and rehabilitative services. Children may be placed in foster care, with relatives or remain at home depending on the severity of the parents’ needs and the availability of other family members to care for them. The goal of these teams is to provide safe, permanent homes for children with their own parents, with relatives or by freeing them for adoption, if necessary.

Adult Protective

Adult Protective Services are provided to individuals 18 years of age or older who have physical or mental impairments and are unable to manage their own resources, carry out the activities of daily living or protect themselves from neglectful or abusive situations. Staff provide case management, help obtain appropriate legal and medical care and arrange for financial help and alternate living arrangements as necessary.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Planning			
Adoption Subsidy Cases Average Per Year	608	620	570
Child Protective			
Reports of Physical Abuse Investigated Per Year	57	46	50
Reports of Maltreatment Investigated Per Year	7,617	8,071	8,100
Reports of Sexual Abuse Investigated Per Year	467	439	450
Foster Care/Adoption			
Children In Care at Year End			
Family Care	281	310	310
Group/Institutional Care	81	80	80
Average Length of Time in Care of Children Discharged (Months)	20	18	19
Average Length of Time in Care of Children at Year End (Months)	23	24	24
New Placements Per Year			
Family Care	182	160	175
Group/Institutional Care	44	40	40
Adoptions Finalized Per Year	43	40	40
Services to Prevent Foster Care			
Families Served Per Year	1,247	1,250	1,225
Children Served Per Year	1,956	1,960	1,890
Percentage of Children who Avoid Foster Care During Service	99%	98%	98%
Juvenile Justice			
New PINS Petitions Filed Per Year	20	20	20
New JD Placements with DHS	6	8	8
New JD Placements with OCFS	56	40	40
Adult Protective Services			
Total Clients Served Per Year	1,370	1,350	1,360
APS – Financial Management Cases	5	5	5
APS – Adult Guardianship Cases	110	110	115
APS – Referrals Closed at Intake	1,029	1,039	1,030

DEPARTMENT: Human Services (51)
DIVISION: Financial Assistance (5103)

DIVISION DESCRIPTION

The Financial Assistance division is responsible for the delivery of Temporary Assistance (TA), Medicaid, Supplemental Nutrition Assistance Program (SNAP), Day Care and the Home Energy Assistance Program (HEAP); and for ensuring that only persons eligible for public assistance services are provided such aid. This division also includes temporary housing assistance, employment, domestic violence, managed health care services and child support services.

Included in this division is the New York State Shelter Arrears Eviction Forestallment (SAEF) Program. The SAEF program provides payment of up to 6 months of shelter arrears for households, with or without children, in Monroe County facing eviction. Eligible households must meet eligibility guidelines of 125% federal poverty level (FPL) for singles and 200% FPL for families. Households with children under six, experiencing domestic violence or chronic housing instability will be prioritized.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 29,255,486	$ 30,471,248
Contractual Services		10,080,174	8,588,261
Supplies and Materials		195,600	195,600
Employee Benefits		16,060,074	16,689,886
Interdepartmental Charges		7,386,612	7,944,134
	Total	**62,977,946**	**63,889,129**
Revenue Budgeted in Division (5103)			
Federal Aid		24,038,315	19,795,712
State Aid		11,632,946	11,430,689
Repayments		1,750,000	1,750,000
Miscellaneous		539,000	539,000
	Sub-Total	**37,960,261**	**33,515,401**
Revenue Shifted to Division (5100), (5102)			
Federal Aid		*9,200,322*	*9,254,354*
State Aid		*288,411*	*493,178*
	Sub-Total	***9,488,733***	***9,747,532***
	Total	**47,448,994**	**43,262,933**
Net County Support		**$ 15,528,952**	**$ 20,626,196**

SECTION DESCRIPTIONS

Financial Assistance Administration

This section plans and directs the programs, which provide Temporary Assistance, SNAP, Day Care and other assistance to individuals and families eligible for public assistance.

Financial Assistance Operations

This section is responsible for processing applications for Temporary Assistance, SNAP, income eligible child care, providing case management to certify continued client eligibility and for executing grant changes in response to changing circumstances. Determining eligibility for emergency services, including the payment of fuel and utility bills, temporary housing, household furnishings, clothing and food, are other major responsibilities carried out by this section. Also included are alcohol and substance abuse assessments. Eligibility assistance is provided to community Medicaid and SNAP applicants 65 years of age or older and Chronic Care Medicaid applicants utilizing Alternate Level of Care (ALC) beds or in a nursing home. The Fair Hearing function is also located in this section. New York State regulations mandate that an applicant or recipient of any social service program may appeal any negative decision or action and be provided an opportunity to have a hearing concerning the appeal.

Medicaid Administration

Medicaid Managed Care is a mandatory program to enroll Medicaid recipients in pre-paid, cost saving, Health Maintenance Organizations (HMO) as an alternative to fee-for-service Medicaid. In 2013, Monroe County began using the state's contractor, Maximus, to handle managed care enrollment functions. Staff continues to perform the more difficult managed care enrollment, disenrollment and third party insurance and recovery process to collect improperly paid claims and capitation fees – activities not performed by Maximus. The Disability Review Program gathers medical information so that New York State can make determinations of disability based on Social Security definitions in order to secure retroactive federal Medicaid reimbursement. It also assists Temporary Assistance (TA) recipients with the Supplemental Security Income (SSI) application process. The Third Party function monitors Medicare and private health insurance policies as a means of reducing Medicaid payments. A Medicaid recovery process is also conducted to collect improperly paid claims. The Medicaid Administration workgroup is also responsible for the Personal Care Assistance (PCA) program. Using contracted nursing staff and an interdepartmental agreement with the Public Health Department, eligibility and maintenance activities for cases are conducted. Nursing staff authorize home care services funded through a variety of program sources. Service authorizations include aid services, cleaning services, meals and long-term care benefits to individuals and families at risk of more costly placement.

Care Management

The Care Management workgroup is responsible for the ongoing TA case maintenance activities including case re-certifications, adding and deleting household members and address changes. Staff ensure that client documentation of eligibility is current and work cooperatively with the employment services group to move TA clients from welfare to self-sufficiency. In order to address the safety needs of victims of domestic violence and their children, there is a liaison function with responsibility to ensure that all Family Assistance applicants have access to domestic violence support services.

Temporary Housing Assistance

This program provides a single point of entry for the homeless seeking shelter placements. In the Temporary Housing Assistance (THA) program, we manage contracts with over 15 shelter programs, including Moving Forward Family Shelter, a new, first of its kind, county-leased, vendor-operated, family shelter which provides rooms for up to 58 families. Staff liaisons work with provider agencies to maximize the use of available beds, assist residents in securing financial assistance and locate safe housing and/or relocation services. Staff are required by Office of Temporary & Disability Assistance (OTDA) regulations to inspect temporary housing providers to ensure that safe and sanitary housing is being provided. A Biennial Homeless Services Plan is required to be filed with the OTDA Division of Shelter Oversight and Compliance. The annual Inclement Weather Plan - Code Blue - is also managed within this program.

Employment Services

The Employment Services Unit administers NYS OTDA work rules for public assistance clients that require appropriate applicants/recipients to seek work and/or participate in employability development programs. The work performed by this unit directly affects the public assistance caseloads. Employment services are also provided for SNAP applicants and recipients.

SNAP Employment and Training

Contracts in this section provide mandatory job readiness training, job placement and job retention services for SNAP recipients.

SNAP

This group authorizes SNAP benefits for all non-public assistance households in Monroe County. They also manage compliance with Able-Bodied Adults Without Dependents (ABAWD) federal work rules.

Child Care Block Grant

Day care is provided to Family Assistance recipients engaged in a work activity and to enable low-income parents (up to 85% of the State Median Income) to obtain or maintain employment, attend approved school or training or who need care for the protection of the child. The staff in this section determine and re-determine subsidy eligibility for families with children beginning at six weeks of age and continuing through age twelve (or through the end of the authorization if the child turns thirteen during that period).

Home Energy Assistance Program

This section distributes funds available for relief from excessive energy costs to eligible low-income households in Monroe County. Human Services works, in conjunction with the Office for the Aging and other community agencies, to certify applicants and provide administrative services for the allocation of funds. Payments for the HEAP program are made by the state, localities continue to budget for the administration of the program.

DHS – Child Support Services Unit

The Child Support Services Unit seeks to establish paternity for children born out of wedlock, and to establish and enforce support orders issued by Family Court and other courts for the benefit of families in receipt of public assistance benefits and for other custodians of children in this community and elsewhere. Legal services for court proceedings are provided to DHS and to other parties upon request and for a fee.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Eligibility Operations			
Total Applications Registered-Cash Assistance	38,629	38,450	39,000
Percent Opened (of Interviews)	37%	35%	36%
Total Applications Registered – SNAP Assistance	42,929	45,600	46,000
Total Medicaid Applications	16,297	15,000	16,000
Service Delivery			
Average Monthly Family Assistance Caseload	2,641	2,600	2,584
Average Monthly Safety Net Caseload	3,769	3,300	3,196
Average Monthly Medicaid Caseload	55,731	53,000	52,000
Average Monthly SNAP Caseload	62,256	56,000	54,000
Average Monthly Home Care Unit Caseload (Multiple Programs)	1,267	1,300	1,310
Employment			
TANF and SN-MOE All Families Work Participation Rate	12%	12%	12%
Engagement Rate	29%	32%	32%
Average Percent of Case Closings Due to Excess Income	20%	25%	25%
Cost Avoidance			
Average Monthly Temporary Assistance Case Closings	619	590	600
Average Monthly Medicaid Case Closings	1,825	2,500	2,600
Fair Hearings			
Scheduled	7,134	7,780	7,900
Issues Decided	2,346	2,800	2,800
Agency Affirmation Rate	77%	82%	85%
Child Care			
Average Monthly Subsidy Payments Issued	7,709	7,800	8,100
Total Low Income (IEDC) Applications Received	4,611	4,800	5,000
Housing			
Emergency Housing Placements	915	940	800
Average Monthly Bed Nights	12,667	11,500	10,900
Average Nightly Cost	$29,800	$28,020	$27,800
Child Support Cases			
Paternity Establishment Percentage	94%	93%	93%
Support Establishment Percentage	91%	91%	92%
Total Collections	$66M	$66M	$67M

DEPARTMENT: Human Services (51)
DIVISION: Administration and Purchased Services Operations (5105)

DIVISION DESCRIPTION

The Division of Administration and Purchased Services is comprised of the Office for the Aging, Office of Mental Health, Youth Bureau, Children's Center, Operations including Welfare Fraud Special Investigations Unit, Welfare Management System Support, Staff Development and Building Services. This division is designed to ensure coordination and maximization of limited resources throughout the entire department via improved business processes, utilization of technology and management of key cross-systems initiatives.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 1,575,607	$ 1,793,318
Contractual Services		56,640	26,660
Supplies and Materials		500	500
Employee Benefits		841,111	954,848
Interdepartmental Charges		143,842	164,004
	Total	**2,617,700**	**2,939,330**
Revenue Shifted to Division (5100), (5102), (5103)			
Federal Aid		*692,906*	*758,986*
State Aid		*198,259*	*227,573*
	Total	***891,165***	***986,559***
Net County Support		**$ 1,726,535**	**$ 1,952,771**

SECTION DESCRIPTIONS

Special Investigations Unit

The Special Investigations Unit performs services related to client use of public assistance. The unit conducts validation checks of active cases and new applications to verify eligibility (close or open case decisions), investigates charges of fraud or misuse of public funds and claims of lost or stolen checks. The unit also works with the Law Department and the District Attorney in all legal issues resulting from fraud investigation.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Intentional Program Violations			
Public Assistance	38	90	101
SNAP	68	30	34
Fraud Investigations			
Investigations Completed	5,686	4,500	5,000
Denials/Closings	2,249	2,500	2,500

DEPARTMENT: Human Services (51)
DIVISION: Administration and Purchased Services
Staff Development (5107)

DIVISION DESCRIPTION

Human Resources and Staff Development areas are included in this division. Human Resources administers the payroll, benefits, policies and procedures, interprets Civil Service Law and is responsible for on-site employee and labor relations.

Employee orientation and training of Human Services staff is required under New York State Law Part 386. Staff Development plans, develops, coordinates and delivers program specific in-service training programs for employees. This division provides an agency orientation for all new Financial Assistance, Child and Family Services staff and Children's Detention Center staff. New Staffing Specialists within this division conduct outreach, recruitment, interview and recommend for hire caseworker and examiner staff and coordinate onboarding with Human Resources regarding Civil Service and personnel activities. Training Teams for both Child and Family Services and Financial Assistance are located within this division. The division assists administration with organizational development, staffing, and performance management projects. Staff Development also coordinates a mentoring program focused on continuous development, training, staff morale and retention. In addition, this division also coordinates and monitors continuing education and degree-oriented programs for staff to enhance their professional and managerial skill development.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 445,191	$ 502,624
Contractual Services		112,757	11,510
Supplies and Materials		14,500	12,500
Employee Benefits		352,562	331,204
Interdepartmental Charges		146,116	163,970
	Total	**1,071,126**	**1,021,808**
Revenue Shifted to Division (5100), (5102)			
Federal Aid		*314,242*	*291,493*
State Aid		*201,405*	*198,889*
	Total	***515,647***	***490,382***
Net County Support		**$ 555,479**	**$ 531,426**

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
New Worker and In-Service Programs Presented by Staff			
Development Trainer and DHS Staff	143	211	211
Persons Trained	870	900	870
State Funded Workshops Coordinated by Staff Development	650	650	655
Persons Trained	5,355	6,000	6,000
Community Based Recruitment Strategies Attended	1	5	5

DEPARTMENT: Human Services (51)
DIVISION: Administration and Purchased Services
Children's Center (5108)

DIVISION DESCRIPTION

The Monroe County Children's Center is a certified Specialized Secure / Secure Detention facility that provides 24 hour, 7 days a week housing and care for: Juvenile Delinquent / Juvenile Offender Youth who are remanded from Family Court, Adolescent Offender Youth who are remanded from Criminal Court, and Adolescent Offender Youth sentenced by Criminal Court to less than one year of confinement. The Center provides a safe and structured environment and works collaboratively with the youth, their families, other County departments and with the community in order to best serve these young individuals.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 10,708,341	$ 11,940,925
Contractual Services		2,741,531	3,079,258
Supplies and Materials		256,050	286,150
Debt Service		5,122,174	5,355,099
Employee Benefits		4,643,947	4,518,470
Asset Equipment		74,000	0
Interdepartmental Charges		2,278,129	2,216,691
	Total	**25,824,172**	**27,396,593**
Revenue			
State Aid		19,881,865	21,452,429
Repayments		25,000	25,000
	Total	**19,906,865**	**21,477,429**
Net County Support		**$ 5,917,307**	**$ 5,919,164**

SECTION DESCRIPTIONS

Administration

Staff in this division provide upper management and administrative support services to the Children's Center. The Director of the Children's Center supervises the planning and delivery of all programs, provides policy direction and manages Children's Center personnel. Staff in this division also interface with various state and federal regulatory and oversight agencies.

Child Care

Youth Detention Workers provide 24-hour care and supervision to the youth placed in the Specialized Secure/Secure Detention facility. A youth's daily routine includes instructional time, meals, snacks, sports, recreational activities, vocational training and life skills building.

Supportive Services

Staff provide or oversee appropriate counseling, medical, psychiatric, recreational and spiritual services for the Youth in Specialized Secure/Secure Detention.

Specialized Secure Detention

Raise the Age legislation was passed in April of 2017 requiring that 16 and 17-year-old Adolescent Offenders ("AOs") would no longer be placed in adult jails. Instead, they are placed in Specialized Secure Detention. Since October 2018, a Specialized Secure Detention facility has operated to meet state mandated requirements. In 2026, the Center expanded to 58 Specialized Secure Detention beds to accommodate and alleviate state-wide shortages of beds.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Secure Detention Care Days	5,178	5,000	7,900
Specialized Secure Detention Care Days	3,545	6,000	10,600

DEPARTMENT: Human Services (51)
DIVISION: Administration and Purchased Services
Welfare Management System Support (5109)

DIVISION DESCRIPTION

The Welfare Management System (WMS) Support group maintains the four major state Social Service computer systems: 1) Office of Temporary and Disability Assistance Welfare Management System, 2) Department of Health WMS/Electronic Eligibility Determination Subsystem, 3) Office of Children and Family Services Child Welfare Connections System, and 4) NYS Benefit Issuance and Control System (BICS). In addition, this group supports locally developed personal computer applications and the department's voice/data infrastructure.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 752,760	$ 817,151
Contractual Services		42,390	38,625
Supplies and Materials		182,000	232,000
Employee Benefits		373,446	405,290
Interdepartmental Charges		101,333	108,651
	Total	**1,451,929**	**1,601,717**
Revenue Shifted to Division (5100), (5102), (5103)			
Federal Aid		*85,191*	*109,661*
State Aid		*27,490*	*37,202*
	Total	***112,681***	***146,863***
Net County Support		**$ 1,339,248**	**$ 1,454,854**

SECTION DESCRIPTION

Systems Support Group

The Systems Support Group is a team of analysts whose primary responsibility is to provide ongoing support for four major state computer applications. In addition, this staff works closely with various state entities to develop and implement enhancements to the existing systems and applications. The Systems Support Group provides management analysis functions for Human Services administrators and implements automated processes for on-line staff.

Benefit Issuance Control System

The Benefit Issuance and Control System (BICS) is operated and maintained by a team of computer operators. The BICS staff receives files created by data fed into state applications from the Welfare Management System program on a daily basis. From these files, BICS staff generates eligibility documents and accompanying reports for on-line staff each month. The BICS staff also produces vouchers and rosters each month for Finance staff. The BICS staff produces monthly state reports in printed and electronic formats for staff at all Human Services sites.

Technical Support Group

The Technical Support Group is a team of technicians that is responsible for ensuring the daily availability of state and county networks and for the initial trouble-shooting of personal computers, printers and servers at all Human Services sites. This staff is also responsible for the inventory, user and system security, installations, relocations and hardware and software upgrades for this equipment.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Completed Help Desk Requests	6,490	6,500	7,000

DEPARTMENT: Human Services (51)
DIVISION: Safety Net Assistance (5110)

DIVISION DESCRIPTION

Safety Net Assistance and Emergency Assistance for Adults are state programs that provide assistance to individuals not eligible for federal aid, such as Family Assistance or Supplemental Security Income. Although Safety Net is primarily for adults with no children, Family Assistance participants who exceed the five-year TANF limit can receive non-cash benefits under this program. Safety Net Assistance recipients are limited to two years of cash assistance. After two years, non-cash assistance can be provided.

The average monthly caseload budgeted for 2026 was 3,955. For 2027, the average caseload is projected to be 3,196.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Public Assistance Benefits		$ 37,385,149	$ 34,576,668
	Total	**37,385,149**	**34,576,668**
Revenue			
Federal Aid		175,000	0
State Aid		9,948,413	9,385,953
Repayments		4,630,000	5,230,000
Child Support Collections		1,000,000	1,000,000
	Total	**15,753,413**	**15,615,953**
Net County Support		**$ 21,631,736**	**$ 18,960,715**

DEPARTMENT: Human Services (51)
DIVISION: Family Assistance (5111)

DIVISION DESCRIPTION

Family Assistance is a state program for needy families funded through the Temporary Assistance to Needy Families (TANF) federal block grant. The major components of Family Assistance include maximum five-year lifetime participation, job assessments and mandatory work activities for recipients with children over three months of age, domestic violence screening, standardized drug screening and the requirement for teen parents to live at home. Employed Family Assistance recipients retain a portion of their earned income. Although federal TANF funding is distributed to the states as a block grant, it is anticipated that there are sufficient funds to fund Family Assistance statewide.

The average monthly caseload budgeted for 2026 was 2,923. For 2027, the average caseload is projected to be 2,584.

The Project Anchor Shelter Supplement Program will provide a rental supplement up to 100% of the metro-Rochester fair market rent (FMR) for eligible households. Funding in Monroe County is expected to provide supplements for 250-300 households annually. Individuals enrolled in the program will be referred to tenant training, financial counseling and, when applicable, community care management services through our Health Home Care Management partnerships with Health Homes of Upstate New York (HHUNY) and the Finger Lakes Performing Provider System (FLPPS).

The Anti-Poverty Grant was one-time funding included in the 2024-2025 New York State budget to help families residing in the City of Rochester move out of poverty. Funding must support households with a pregnant woman or child under 18 in the household who reside in designated zip codes within the City. This grant will be carried forward into 2027. Funding must be expended by the end of the 2026-2027 state fiscal year, March 31, 2027.

The Family-Centered Case Management Services Grant was funding appropriated in 2024-2025 New York State budget to provide families in receipt of public assistance, or with income under 200% Federal Poverty Level, with intensive case management and specialized services to achieve financial stability and well-being. Participants in this program will receive in-depth assessments, crisis intervention and peer supports. Monroe County expects to receive another year of funding at the same amount as last year.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Public Assistance Benefits		32,532,708	28,213,376
Contractual Services		3,862,106	3,862,106
	Total	**36,394,814**	**32,075,482**
Revenue			
Federal Aid		31,209,633	26,890,301
State Aid		3,035,181	3,035,181
Repayments		400,000	400,000
Child Support Collections		1,750,000	1,750,000
	Total	**36,394,814**	**32,075,482**
Net County Support		**$ 0**	**$ 0**

DEPARTMENT: Human Services (51)
DIVISION: Medicaid (5112)

DIVISION DESCRIPTION

The Medicaid program provides health insurance for qualifying children and adults who cannot afford to purchase health care services for themselves. Monroe County is statutorily required to provide New York State with the county's contribution to Medicaid, known as the Medicaid cap. The county will continue to be responsible for the direct payment of certain services and for the administration of the Medicaid program. These costs are 100% reimbursed through a combination of federal and state funds. When repayments equal the appropriation level, no further revenues are needed.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Public Assistance Benefits		$ 1,060,000	$ 1,060,000
MMIS Weekly Shares Payment		184,837,175	184,837,175
	Total	**185,897,175**	**185,897,175**
Revenue			
Federal Aid		30,000	30,000
State Aid		30,000	30,000
Repayments/Refund		1,000,000	1,000,000
	Total	**1,060,000**	**1,060,000**
Net County Support		**$ 184,837,175**	**$ 184,837,175**

DEPARTMENT: Human Services (51)
DIVISION: Day Care (5113)

DIVISION DESCRIPTION

Day care is purchased from all types of legal child care providers for children beginning at six weeks of age and continuing through age 12. The funds in this division provide child care subsidies for Family Assistance recipients so they can work or participate in required employment activities, for families that are making the transition from public assistance to self-sufficiency, low-income working parents with income up to 85% of the State Median Income or parents attending an approved school or training program. Subsidies are also provided when needed as part of a child services plan for children who have been abused or maltreated or whose caretaker is seriously ill in order to allow a child to remain at home rather than entering foster care. Day care is primarily funded through the New York State Child Care Block Grant (NYSCCBG). The NYSCCBG allocation reimburses 75% of the cost of Family Assistance child care and 100% of Transitional and Low Income child care up to the level of the block grant allocation amount. Protective/Preventive child care is not included in the NYSCCBG funding mechanism but continues to be funded through a combination of other federal and state revenue sources and local funding.

Continuing for 2027, new subsidy cases are approved as funding is available. Child care for 2027 is projected at an average of 8,419 children per month.

The First Three NY Child Care Pilot Program funding is included in this division and is the second year of a planned three year grant. This pilot program will provide slot-based child care for eligible Monroe County families with children ages zero to three years old.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Public Assistance Benefits		$ 104,956,293	$ 132,707,353
	Total	**104,956,293**	**132,707,353**
Revenue Budgeted in Division (5113)			
State Aid		0	22,000,000
	Sub-Total	**0**	**22,000,000**
Revenue Shifted to Division (5100)			
Federal Aid		*796,106*	*833,041*
State Aid [(1)]		*98,425,354*	*102,460,392*
	Sub-Total	***99,221,460***	***103,293,433***
	Total	**99,221,460**	**125,293,433**
Net County Support		**$ 5,734,833**	**$ 7,413,920**

(1) Appropriations and related state aid were projected based on trended subsidy program enrollment. However, the available state Child Care Block Grant could provide up to $109,752,681 in funding if program enrollment exceeds the projected amount. In the event program enrollment exceeds the projected amount, with the adoption of this budget the County Executive is authorized to appropriate additional Child Care Block Grant revenue as needed, up to the maximum amount of $109,752,681.

DEPARTMENT: Human Services (51)
DIVISION: Adolescent Care (5114)

DIVISION DESCRIPTION

This division includes the costs of the care, housing and instruction/training of persons involved in the following programs: New York State Juvenile Justice Facilities and Non-Secure Detention. Raise the Age legislation, passed in April 2017, increased the age of criminal responsibility from 15 to 16 in October 2018. In October 2019, the age increased again to 17. The Department of Human Services continues to coordinate appropriate supports to families and youth, working with the Monroe County Probation Department and various community providers to prevent placement in detention or foster care. Raise the Lower Age Legislation went into effect on December 29, 2022. This changed the lower age of delinquency from 7 to 12 and requested the LDSS to develop a differential response for children 7 to 12, whose behavior, but for their age, would have them adjudicated as a JD. In Monroe, the program is within the Monroe County FACT program, as a part of the Family Support Center.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Service Area			
Juvenile Justice Facilities		6,000,000	6,000,000
Non-Secure Detention		250,000	100,000
	Total	**6,250,000**	**6,100,000**
Revenue Budgeted in Division (5114)			
State Aid		148,000	74,500
Repayments		6,100	6,100
	Total	**154,100**	**80,600**
Net County Support		**$ 6,095,900**	**$ 6,019,400**

SECTION DESCRIPTIONS

Juvenile Justice Facilities

Children who have been adjudicated as Juvenile Delinquents or Juvenile Offenders by Family Court become the responsibility of the New York State Office of Children and Family Services (OCFS) for placement. In addition, Adolescent Offenders sentenced to more than one year of confinement by Criminal Court are placed in a New York State OCFS facility. There are several levels of care within the structure. Children with severe behavioral or management problems – generally visible through the crime they have committed – are placed in secure facilities. Those with less severe problems or those who have benefited from higher levels of care can be placed in the least restrictive option – family foster care.

Non-Secure Detention

Children who are awaiting hearings on juvenile delinquency matters can be detained in a non-secure facility. Monroe County does not presently have a non-secure facility. Efforts will be made to establish contracts to serve less violent youth in order to not have them mingle with youth who have committed more serious crimes.

DEPARTMENT: Human Services (51)
DIVISION: Child Welfare (5115)

DIVISION DESCRIPTION

This division includes the costs of services for children who need out-of-home assistance because of family problems, illness, neglect or abuse. Services include foster family care placements, adoption subsidies and care in institutions, such as Hillside Children's Center. Additional services for children and their families, to prevent residential foster care placement, are located in the Purchase of Services division (5116). Monroe County promotes collaborative efforts between Human Services, Mental Health and Probation to provide a system of intensive, in-home, community-based services.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Service Area			
Adoption Subsidy		$ 12,183,814	$ 12,708,402
Foster Care		26,650,340	30,262,067
Residential/Transitional Care		250,000	250,000
Independent Living Program Services		350,000	350,000
Special Children's Services – Maintenance		3,200,000	3,200,000
	Total	**42,634,154**	**46,770,469**
Revenue Budgeted in Division (5115)			
Federal Aid		9,408,806	9,654,024
State Aid		7,581,287	8,635,391
Charges to Other Governments		1,792,000	1,792,000
Repayments		440,000	440,000
	Sub-Total	**19,222,093**	**20,521,415**
Revenue Shifted to Division (5100)			
Federal Aid		*3,768,876*	*3,640,939*
State Aid		*5,442,473*	*5,210,952*
	Sub-Total	***9,211,349***	***8,851,891***
	Total	**28,433,442**	**29,373,306**
Net County Support		**$ 14,200,712**	**$ 17,397,163**

SECTION DESCRIPTIONS

Adoption Subsidy

Human Services is the public agency responsible for placement of children into permanent, adoptive homes, once they are freed for adoption. Subsidies are available for families wishing to adopt children who have special needs and hard to place children. Medical subsidies are also available to help families adopt children with on-going medical or psychiatric needs.

Foster Care

Temporary out of home care for children is provided in foster family homes, group homes, and in institutions. Most of the placements are child abuse or neglect related. Although family foster care is substantially less expensive than institutional care, for some children with multiple service needs, family care is not appropriate.

Transitional and Residential Care

Youth between the ages of 5 and 21 with more significant behavioral and/or mental health challenges requiring fully integrated longer-term mental health treatment services may be placed in a residential treatment facility, through the Office of Mental Health.

Independent Living Program

Foster youth with an identified permanency goal of Another Planned Permanent Living Arrangement (APPLA) can transition to a licenced Independent Living Program at age 18. A licenced agency works with youth on independent living skills where necessary to help with preparation for the transition from care to independent living.

Special Children's Services – Maintenance

Payment of maintenance costs (room and board) for school-age children placed by school districts in residential facilities is the responsibility of the counties. Rates are established by New York State. The county's role is restricted to payment and claims for reimbursement.

DEPARTMENT: Human Services (51)
DIVISION: Purchase of Services (5116)

DIVISION DESCRIPTION

Human Services enters into contracts for those services beyond its capacity or expertise to deliver. These services primarily involve preventive and protective services for both adults and children. There is continued emphasis on diversified programming to prevent foster care placement. The Monroe County Family Support Center in collaboration with Probation and Mental Health, is a cornerstone of the division partially funded by the Supervision and Treatment Services for Juveniles Program. Community Optional Preventive Services (COPS) makes use of donated funds to leverage COPS state reimbursement, budgeted in miscellaneous revenue below.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Service Area			
Homemaker/Housekeeper		$ 20,000	$ 20,000
Child Preventive/Protective Services		27,535,483	26,341,633
Adult Protective Services		610,681	578,575
Adoption		5,000	5,000
Domestic Violence		696,236	696,236
Other Title XX		250,000	250,000
	Total	**29,117,400**	**27,891,444**
Revenue Budgeted in Division (5116)			
Federal Aid		135,236	935,236
State Aid		1,780,571	1,774,117
Miscellaneous		2,646,935	2,303,576
	Sub-Total	**4,562,742**	**5,012,929**
Revenue Shifted to Division (5100)			
Federal Aid		*6,436,724*	*7,662,881*
State Aid		*12,764,288*	*11,471,971*
	Sub-Total	***19,201,012***	***19,134,852***
	Total	**23,763,754**	**24,147,781**
Net County Support		**$ 5,353,646**	**$ 3,743,663**

SECTION DESCRIPTIONS

Homemaker/Housekeeper

Homemaker and housekeeping services are purchased to help families and individuals remain in their own homes and avoid foster care placements or some level of out-of-home adult care, including hospitalization. Trained homemakers perform home and personal care tasks for clients.

Preventive and Protective Services

Preventive services for children consist of supportive and rehabilitative services provided to children and their families to prevent foster care placement or to enable a child to return to the family from foster care. The assumption underlying these efforts is that a child's best interest is staying with the biological family rather than in foster care if the family can resolve its problems with community-based services. A family may receive preventive services alone or as part of a child services plan accompanying other services, such as day care or foster care. Protective and preventive services are provided on behalf of a child who has been neglected, abused or maltreated and consist of counseling, therapy, and parenting skills, etc. Preventive and Protective services for adults assist persons, often the elderly, who are unable to protect their own interest and/or have problems that prevent them from functioning effectively in the community.

Adoption

Human Services is the public agency responsible for placement of children into permanent, adoptive homes, once they are freed for adoption. Adoption programs promote permanency planning and prevention of long-term foster care placement. Adoptive services include evaluation of placement needs, identifying and securing adoptive homes, training and counseling prospective parents and instituting necessary legal proceedings.

Domestic Violence

Funding for this program provides residential and non-residential services to victims of domestic violence. The program serves residents not eligible for public assistance.

Title XX – Other

This category provides interpreter services and transportation services to families in need, in order for them to attend preventive and/or child care services.

DEPARTMENT: Human Services (51)
DIVISION: Office for the Aging (5500)

DIVISION DESCRIPTION

The Office for the Aging has the responsibility to plan, coordinate, fund and advocate for a comprehensive system of services that reflects the needs of older county residents, persons with disabilities and caregivers of any age. Each year a service plan is developed with services targeted to persons with the greatest economic and social need, and with emphasis placed on serving minority individuals. A 15-member Council for Elders, appointed by the County Executive, assists in determining funding and programmatic priorities.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 544,311	$ 579,118
Other Contractual Services		225,790	178,366
Agency Contracts		9,895,370	9,780,289
Supplies and Materials		33,317	32,900
Employee Benefits		303,724	323,301
Interdepartmental Charges		187,163	196,173
	Total	**11,189,675**	**11,090,147**
Revenue			
Federal Aid		3,526,640	3,509,037
State Aid		6,927,895	6,862,391
	Total	**10,454,535**	**10,371,428**
Net County Support		**$ 735,140**	**$ 718,719**

Section Descriptions

Administration & Program Management

This section is responsible for the fiscal and programmatic planning and administration of all operations included within the strategic framework of the Office for the Aging. This section includes management support, service monitoring, providing information, assistance and technical support to subcontractors and constituents. In addition, this section provides unbiased health advocacy, health insurance information and counseling services. This section also provides direct services in nutrition education, nutrition counseling, senior center sanitation training and information/assistance for individuals age 60 and over, persons with disabilities and caregivers of any age.

Aging Contract Services

This area is the location for grants that are expected to be short term. The ongoing funding areas have been further defined.

Support Service Contracts

These programs provide funding in order to assist seniors and their family caregivers with numerous activities including legal and financial counseling, care management, personal care, respite, escorted transportation services and information and assistance.

Nutrition Service Contracts

This program is responsible for the Congregate and Home Delivered Meal Programs. The Congregate Meal Program provides hot, nutritious meals in group settings to persons age 60 years and older, their spouses regardless of age and adult disabled children residing with and participating with an eligible older adult. The Home Delivered Meal Program funds the provision of at least one hot home delivered meal, up to seven days a week, to eligible homebound persons age 60 years and older.

Education, Training, Wellness Contracts

This program is responsible for providing, through subcontractors, a variety of health, education, caregiver training, in home contact, and supports health promotion, disease prevention programming, information and assistance.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Senior Citizens Served – by Program[1]			
Health Insurance Information			
HIICAP	2,156	2,010	2,000
Older Adult Services & Information System			
OASIS	2,750	2,600	2,750
Older Americans Act			
Financial Management	435	400	425
Transportation	573	575	550
Legal Services	560	550	575
Congregate Meals (Senior Centers)	76,000	88,000	85,000
Home Delivered Meals	136,465	130,000	132,500
Information and Assistance	13,902	14,000	14,500
Family Caregiver Support Program	825	900	925
Health Promotion/Disease Prevention	1,250	1,100	1,000
Wellness in Nutrition (WIN) Program (Formerly SNAP)			
WIN Congregate Meals (Senior Centers)	30,000	30,000	30,000
WIN/CSE Home Delivered Meals	66,700	90,000	90,000
Community Services for the Elderly (CSE)			
In-Home Support (STAR)	3,000	3,100	3,000
Adult Day Care Services	30	40	40
Expanded In-Home Services Program			
Case Management	950	900	875
Wellness Programs/Special Events	1,700	1,700	1,600
Caregiver Resource Center/Caregiver Education	600	650	650

[1] All units of service are “people served” except for those noted as “meals.”

DEPARTMENT: Human Services (51)
DIVISION: Youth Bureau (5600)

DIVISION DESCRIPTION

The Rochester-Monroe County Youth Bureau plans for, supports and administers comprehensive youth services dedicated to improving the lives of children and youth. Among the services funded are youth development programs, risk prevention programs, juvenile justice diversion programs, homeless youth services, annual asset building recognition, positive youth development, recreational services, youth sports and intergenerational events. A Child and Family Service Plan recommending funding level priorities is also updated and submitted to the state that is used by the Youth Board and staff to evaluate programs. The board is appointed by the Monroe County Executive and the Mayor of the City of Rochester.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 443,010	$ 448,775
Other Contractual Services		50,589	97,996
Agency Contracts		1,949,661	1,876,141
Supplies and Materials		6,100	800
Employee Benefits		244,568	231,042
Interdepartmental Charges		149,548	143,120
	Total	**2,843,476**	**2,797,874**
Revenue			
State Aid		2,384,842	2,386,121
	Total	**2,384,842**	**2,386,121**
Net County Support		**$ 458,634**	**$ 411,753**

SECTION DESCRIPTIONS

Administration

The Administration section provides contract management, monitoring and assessment, capacity building, technical assistance, positive youth development, asset building activities and special events, collaboration and coordination with other funders and County departments, and support for the citizen member Youth Board. It oversees the updates of the Child and Family Services Plan for youth services. Additionally, this organization seeks out external funding sources, coordinates program development and performs financial and clerical functions for the Youth Bureau.

Runaway and Homeless Youth Services

Runaway/Homeless Youth (RHY) funds provide for the coordination, planning and monitoring of a continuum of community-based services targeted toward youth, in accordance with the RHY Act. The Youth Bureau oversees and monitors current program services, as well as plans for the development of enhanced/new services to address gaps and obstacles to better serve the target population.

Through this funding, the county contracts with non-profit agencies to provide 24-hour crisis counseling, shelter, case management, transitional housing and support services.

The Youth Emergency Housing Project provides older homeless youth with needed services to encourage youth to access independent living sites and permanent housing. The county's RHY Coordinator oversees the daily RHY process and serves as the conduit for the Youth Bureau, as well as hosts monthly meetings for service providers.

Youth Contracts

Appropriations fund town, city, youth sports teams and County contracts for recreational and positive youth development services in accordance with NYS Office of Child & Family Services (OCFS) regulations. These projects provide constructive use of leisure time activities, crisis counseling, case management, school and neighborhood-based services, shelter for runaways, youth advocacy, positive youth development and asset building, after-school programs, cultural and educational programs and municipal youth employment services. Funding levels for Youth Contracts are consistent with the state's level of support. Included are contracts with non-profit agencies for projects meeting delinquency prevention and risk reduction criteria as defined by NYS OCFS. Programs provided by these projects include housing for homeless youth, prevention/education programs, crisis intervention, violence prevention and positive youth development. The newly formed Monroe County Youth Senate provides opportunities for youth to learn about civic engagement. Students experience activities and speakers that support the development of their leadership potential and build critical thinking skills by executing a community service project. In addition, appropriations fund efforts that support the creation of youth-adult partnerships; increased supports and opportunities provided by community members, organizations and institutions; and improved practices and approaches to working with youth to engage them as active participants in creating community solutions and improvements. Project funds come through a state/federal partnership. This funding strengthens and develops further asset initiatives and asset building in Monroe County's towns, villages and the City of Rochester. Youth focused and/or intergenerational (IGL) events enhance and bring focus to positive youth development. Events include Association of New York State Youth Bureaus (ANYSYB) Legislative Youth Awards, Summer Reading Program, Explore Monroe, IGL Fall Clean-Up, Monroe Mentors, YAR Service Learning Project grants, Annual RHY Holiday Dinner, Coats for Kids and the Community Toy Give Away.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
NYS OCFS Eligible Funds Claimed	$1,819,229	$2,268,842	$2,270,121
Youth Development Programming Sponsored Directly by Youth Bureau	20	38	45
Youth Served Through Youth Development:			
Municipal Youth Development	20,522	22,500	24,500
Intergenerational and Youth Programming	0	50	75
Non-Municipal Contracted Agencies	5,537	4,500	2,800
Runaway and Homeless Youth Services – Duplicated	940	945	950
Runaway and Homeless Youth Services – Unduplicated	125	125	135
Total Youth Served	27,144	28,158	28,505

DEPARTMENT: Human Services (51)
DIVISION: Office of Mental Health (5700)

DIVISION DESCRIPTION

The Office of Mental Health is responsible for the planning, oversight and administration of a comprehensive community mental hygiene system for all residents of Monroe County. Activities include: community-wide assessment of mental hygiene service needs (including mental health, substance use and developmental disability services), service development, coordination and integration of voluntary, county and state mental hygiene services, coordination and integration of the mental hygiene services system with other service delivery systems, allocation of state and local funds, system oversight and encouragement of programs aimed at the prevention and treatment of mental illness, developmental disabilities and alcohol and other substance abuse.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 962,516	$ 877,338
Other Contractual Services		9,365,488	11,759,843
Agency Contracts		56,670,342	59,948,560
Supplies & Materials		4,840	2,000
Employee Benefits		455,035	535,535
Interdepartmental Charges		963,012	1,188,332
	Total	**68,421,233**	**74,311,608**
Revenue			
Federal Aid		12,030,958	3,016,666
State Aid		43,476,177	52,998,900
Other Revenue		20,000	0
Appropriated Fund Balance		0	2,687,390
	Total	**55,527,135**	**58,702,956**
Net County Support		**$ 12,894,098**	**$ 15,608,652**

SECTION DESCRIPTIONS

Administration

This section is responsible for the fiscal and programmatic planning and oversight of all operations included in the network of mental hygiene services. In an effort to develop services which address the priority needs of the community, on-going planning is conducted in collaboration with consumers, state representatives, families, providers and other service delivery systems that evaluate the mental hygiene needs of the community. The Director of Mental Health makes funding level and service development recommendations based on this evaluation process. The Office of Mental Health works with the New York State Office of Mental Health, Office of Alcoholism and Substance Abuse Services and Office for Persons With Developmental Disabilities (OPWDD) and is responsible for the interpretation, implementation and oversight of state mental hygiene policy at the local level. The Office of Mental Health contracts with numerous community agencies for the management and coordination of community mental health, alcoholism and substance abuse and developmental disabilities services in accordance with the local mental hygiene services plan.

Socio-Legal Center

The Socio-Legal Center provides a variety of mental health related services and supports to the criminal justice system and to individuals with mental illness involved in the criminal justice system and their families. Contracts are maintained with psychiatrists to provide competency to stand trial and court-ordered psychiatric evaluations and testimony to the courts as needed. The Center also offers consultation and training to the courts, other criminal justice agencies and support to the Mental Health Court. The Socio-Legal Center serves as a community collaborative, drawing upon partnerships with other agencies serving a forensic mental health population to better meet their needs. The Center is also responsible for monitoring admissions to the forensic mental health unit, appropriateness of discharge plans and in setting quality indicators and standards across the forensic mental health system. The Assisted Outpatient Treatment (AOT) program (also known as “Kendra’s Law”) is operated at the Center. The AOT program serves individuals with serious mental illness who, due to noncompliance with outpatient treatment, may require supervision in the community. The AOT program seeks to link individuals with mental health treatment in the community on a voluntary basis if possible. If voluntary linkage is not possible, the AOT program may seek court-ordered outpatient treatment for those who meet the criteria for an AOT order. Transition management is available to individuals with serious mental illness, to ensure that necessary services (e.g., mental health treatment, medications, and basic needs) are available upon release from incarceration. A Medication Grant Program, administered by the Center, makes psychiatric medications available at no cost to individuals until public benefits are in place. The Forensic Intervention Team (FIT) collaborates with local law enforcement to address mental health needs encountered when responding to 911 crisis calls. The FIT team follows up on post-crisis referrrals from law enforcement and collaborates with peers to help reduce reoccurring crises and link people to behavioral health services.

Mental Health Services

The Office of Mental Health contracts with numerous community agencies for a range of mental health emergency, crisis, outpatient treatment, residential and community support programs for adults, children and youth. Community support programs include a wide range of service options such as vocational support, respite, family support, self-help, consumer initiatives, socialization and recovery opportunities. There are a number of specialized mental health programs, targeting specific populations: children, older adults, multicultural populations, persons with co-occurring disorders (mental illness/substance use disorders), the homeless and those involved with the criminal justice system. Community mental health services are aimed at offering individuals and families treatment and support services that are person-centered and that assist them in recovery and successful living in the community, avoiding unnecessary hospitalization or out-of-home placement. Mental Health services are funded through state aid, county support and agency voluntary contributions.

Developmental Disabilities Services

The Office of Mental Health contracts with several not-for-profit community agencies for Developmental Disabilities services to residents of Monroe County. Local assistance funding, which consists of state aid, County support and voluntary match dollars, supports pre-vocational and vocational day services and advocacy services. Pre-vocational and vocational services include day training and sheltered workshop programs. These programs provide a range of skills training, work opportunities and support services according to individual needs and preferences, aimed at assisting individuals in maximizing their individual vocational potential. Support services are provided for individuals with disabilities and their families, including information and referral, advocacy, public education and awareness, and assistance in ensuring client rights.

Substance Use Services

The Office of Mental Health contracts with numerous community agencies for alcoholism and substance abuse services. Programs offered by these agencies include inpatient detoxification/withdrawal, outpatient and residential treatment, community residential living, prevention, intervention, education, information and referral services. Funding for these services includes state aid, County support and voluntary match contributions. Residential services include congregate settings and supportive apartments. A number of these programs include specialized services which target females (pregnant or with children), individuals with co-occurring disorders, deaf/hard of hearing, HIV positive, criminal justice and monolingual Spanish-speaking populations. Outpatient treatment services target a number of these populations as well. Funded outpatient programs serve a high percentage of Medicaid and uninsured clients. Prevention, intervention, education, and information and referral programs are provided for both adults and youth. These services range from general community education and awareness activities to intervention programs designed to reach specific target populations; such as youth, children of those with alcoholism, deaf/hard of hearing and multicultural populations. Prevention/intervention services are offered at a variety of school and community sites.

Criminal Court Ordered Cases

The Criminal Court Ordered Cases division funds the County share of costs for criminal court or family court ordered inpatient hospitalization for mental health evaluation and treatment. The New York State Office of Mental Health and the Office for People With Developmental Disabilities bill counties for forensic incarceration of inmates. A psychiatric evaluation, rather than a court order, determines whether an inmate requires treatment and should be transferred to a psychiatric facility. Counties are responsible for 100% of these costs for the Office of Mental Health and 50% of these costs for the Office for People with Developmental Disabilities.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Number of Individuals in Need Accessing Services			
Office of Mental Health	38,946	40,000	41,000
Alcohol & Substance Abuse	9,141	8,100	8,900
Developmental Disabilities	7,379	7,450	7,550

DEPARTMENT: Human Services (51)
DIVISION: Building Services (5191)

DIVISION DESCRIPTION

Building Services functions as an interdepartmental cost area. This area is capable of serving the Departments of Human Services and Public Health due to the dual occupancy of buildings, but also reaches out to other county departments via the courier service, mailroom and stockroom.

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 535,922	$ 565,278
Contractual Services		763,940	809,300
Supplies and Materials		114,000	128,500
Employee Benefits		334,476	372,804
Interdepartmental Charges		(1,748,338)	(1,875,882)
	Total	**0**	**0**
Revenue	**Total**	**0**	**0**
Net County Support		**$ 0**	**$ 0**

SECTION DESCRIPTIONS

Administration

This section coordinates and manages Building Services activities, including the supervision of division personnel.

Stockroom

Central stockroom activities include the ordering, receiving, storage and distribution of supplies and equipment.

Mailroom

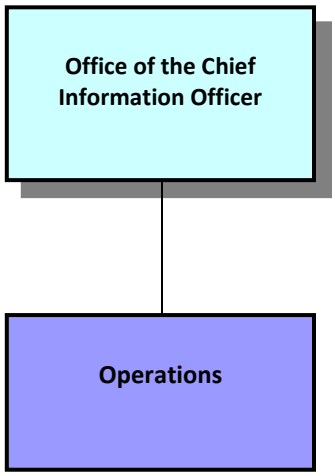
Mailroom operations staff receive and distribute all incoming and outgoing mail for pickup by the United States Postal Service. The staff also processes interdepartmental mail for county-wide distribution.

Inter-Building Services

This section transports mail, supplies and other materials to sites throughout Monroe County.

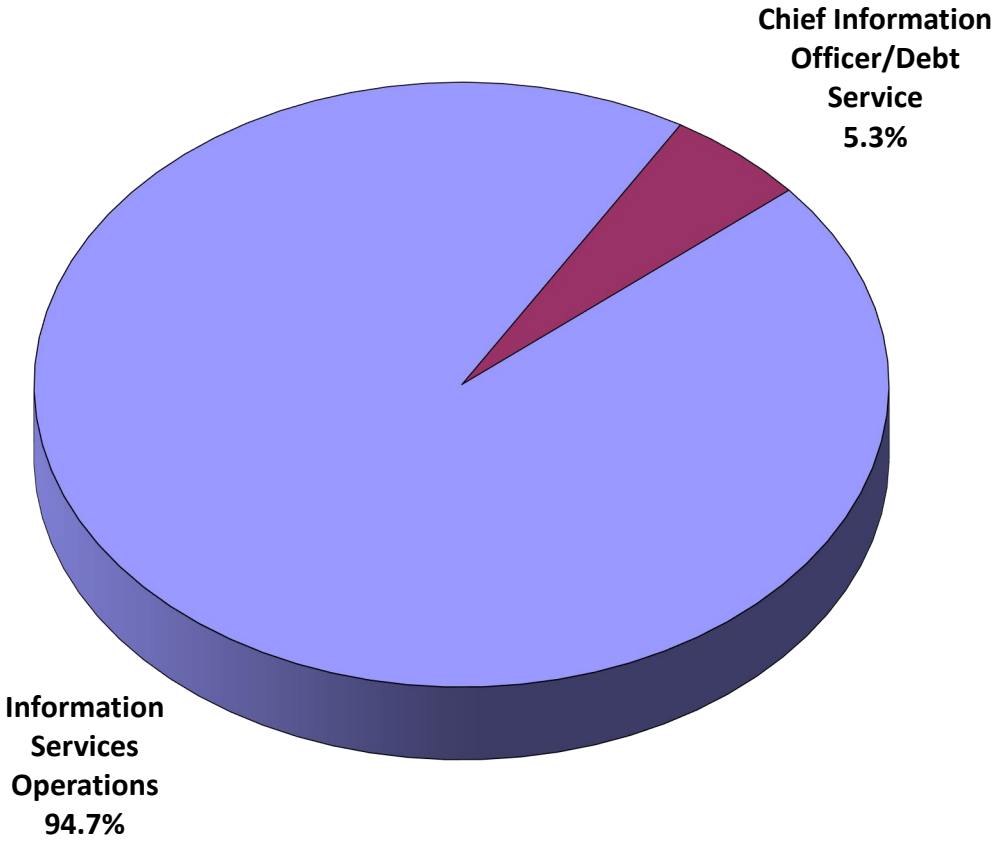
INFORMATION SERVICES (19)

INFORMATION SERVICES (19)



INFORMATION SERVICES

2027 Budget - $25,000



The percentages above do not reflect the deduction of Service Chargebacks.

The department's gross appropriations are primarily offset by charges to user departments.

DEPARTMENT: Information Services (19)

DEPARTMENT DESCRIPTION

Information Services provides solutions to meet the county's requirements for digital information for both internal departments and external customers such as towns, villages, the City of Rochester and citizens. The department performs business process reengineering and user needs assessments, and then matches information requirements with cost-effective information technology. Information Services coordinates the installation, operation and maintenance of the county network, phones and microcomputers. It is also responsible for monitoring and evaluating technological developments and formulating standards and guidelines for computing within Monroe County government.

Departments are charged for their use of information services resources through direct and administrative charges. Direct charges include telephone connections and usage, computers, laptops, cell phones, printers and software applications with the exception of the countywide Enterprise Resource Program (ERP) system. Administrative charges cover information systems consulting services, network access and the operation and maintenance of computing equipment, such as personal computers, software application licenses, printers, multifunction devices countywide ERP system, and general use applications, such as payroll, are also allocated to other departments.

Mission

Monroe County will use information technology to simplify and streamline government operations, enable county employees to provide quality services to our customers and deliver information and services to constituents at home, at work and in the community.

2026 Major Accomplishments

- Implemented Workday ERP system countywide.
- Continued the county-wide rollout of Windows 11 PC refreshes.
- Completed VMWare hardware refresh at the county level, including Monroe Community Hospital (MCH).
- Refreshed network core routers, edge firewalls, and MCH wireless system.

2027 Major Objectives

- Complete refreshing PCs countywide to Windows 11.
- Update all Windows 11 PCs to 25H2.
- Increase county-wide internet bandwidth.
- Upgrade/replace all 2016 server applications.
- Continue edge router and web filtering hardware refreshes.
- Refresh network aggregate switches.

DEPARTMENT BUDGET

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 5,658,923	$ 6,032,129
Provision – Capital Projects		1,550,000	2,850,000
Contractual Services		9,436,917	8,361,606
Supplies and Materials		50,750	84,187
Employee Benefits		2,799,933	2,952,259
Asset Equipment		0	60,000
Interdepartmental Charges		(19,386,523)	(20,315,181)
	Total	**110,000**	**25,000**
Revenue			
Federal Aid		85,000	0
Miscellaneous Revenue		25,000	25,000
	Total	**110,000**	**25,000**
Net County Support		**$ 0**	**$ 0**

DIVISION DESCRIPTIONS

Office of the Chief Information Officer

The Chief Information Officer oversees the strategic planning and implementation of departmental technology initiatives, provides central policy direction for county departments and manages IS department personnel and budget. Staff members identify information requirements that span the boundaries of departmental jurisdictions and perform administrative functions, such as equipment ordering, hardware and software inventory management and equipment maintenance negotiations with service providers.

Operations

Operations provides end-user support services, information technology solutions, consulting services and project management for other departments. They also assist in locating solutions to satisfy business requirements and maintain the existing base of information systems used throughout the county.

Staff in this division investigate new technology and developments in existing technology in order to develop standards for county hardware, software and connectivity. They manage and operate county computers of various client locations, install new equipment, troubleshoot problems with existing equipment, provide Help Desk support for county computer users and provide management of telephone services.

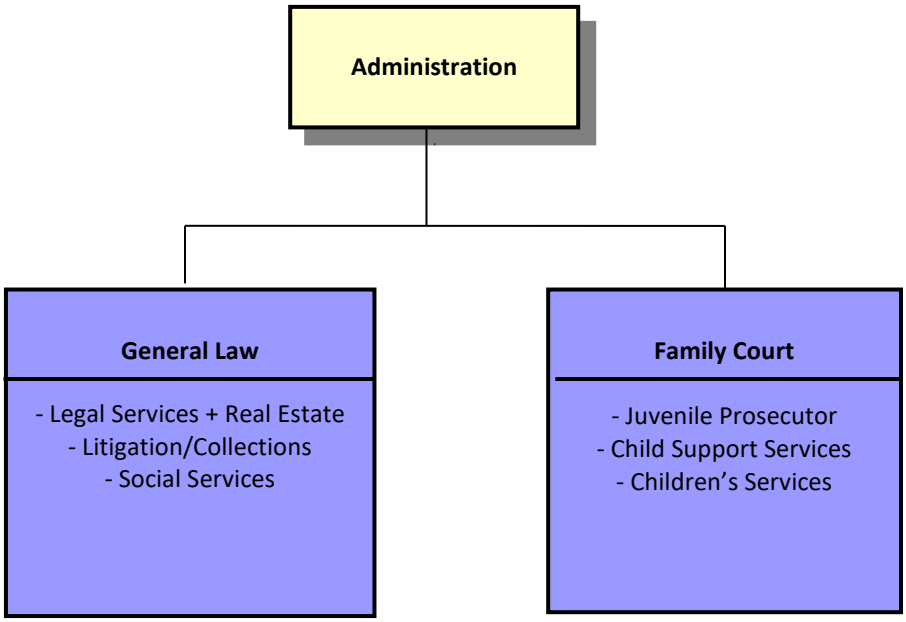
This is also a holding account for the costs of countywide hardware leases, contracts for all hardware, countywide software maintenance, client licenses and common computer supplies which are used by other county departments. Computer leases for countywide hardware, maintenance and data lines are centrally budgeted in this division and charged back to the respective departments receiving the services. This allows better control on expenditures and increased flexibility to meet the rapidly changing information technology environment.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
County-wide E-Mail Connectivity	6,000	6,500	7,000
Help Desk Support Tickets Resolved	30,503	27,000	28,000
Number of IS Help Desk Calls Handled	13,296	12,000	12,000
Business Applications Supported	560	600	625
Workstations Supported	5,069	5,100	5,200
Microcomputer Servers Supported	603	665	675
Telephone Lines	6,174	6,275	6,300
Switches, Routers, Firewalls and Access Points	945	975	1,000
Wide Area Sites Connected	114	117	119
Network User Accounts	6,728	6,800	6,900
SAP User Accounts	6,930	6,790	275
Workday User Accounts	0	6,500	6,500

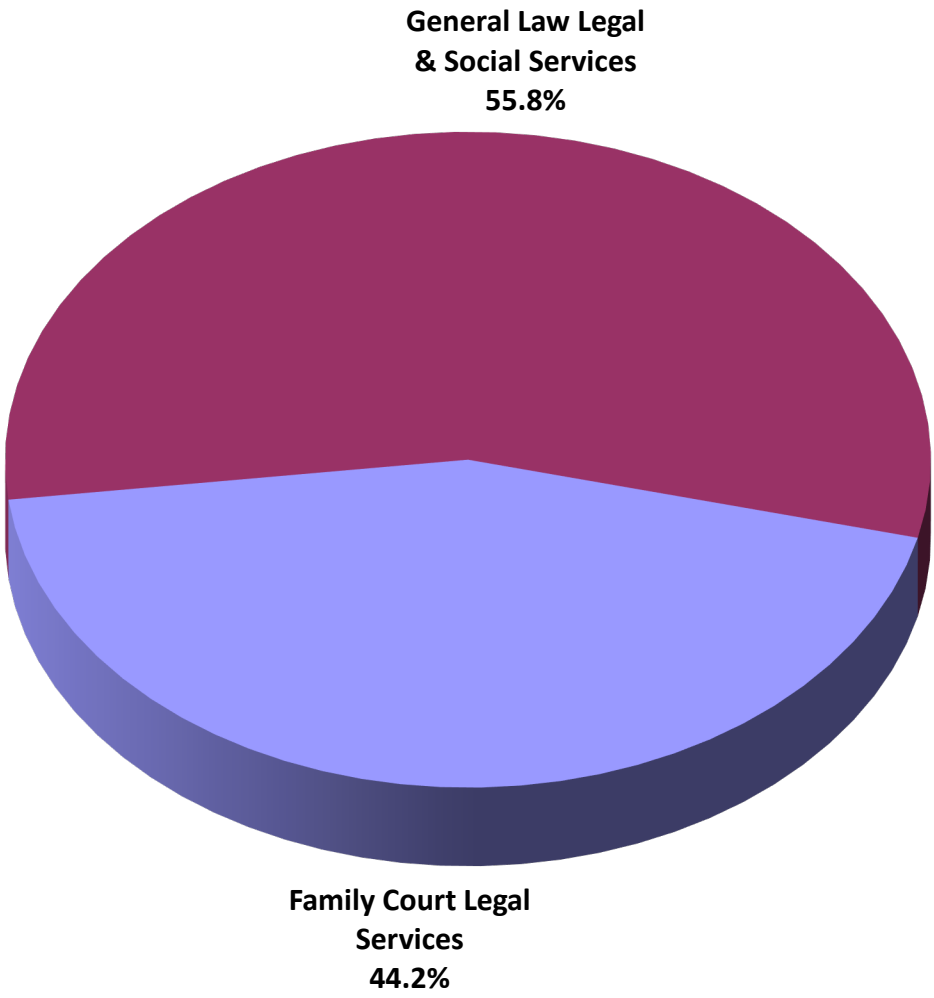
LAW (16)

LAW (16)


Administration
General Law
- Legal Services + Real Estate
- Litigation/Collections
- Social Services
Family Court
- Juvenile Prosecutor
- Child Support Services
- Children's Services

LAW

2027 Budget - $4,486,173



The percentages above do not reflect the deduction of Service Chargebacks.

DEPARTMENT: LAW (16)

DEPARTMENT DESCRIPTION

The Monroe County Law Department provides County departments and residents high quality legal representation and counsel that are of value to the community at large. These services meet client and public needs, are delivered expeditiously and result in client and public confidence.

Mission

The Law Department shall deliver responsive, efficient, effective legal representation and counsel to County departments and residents, in order to assist in providing the highest return to the community on their investment. The Law Department provides quality legal services to enable Monroe County government to ensure a safe, healthy, prosperous and stimulating environment, which results in a world-class place to live, work, and enjoy life.

2026 Major Accomplishments

General Legal Services

- Provided counsel to County Departments in preparing and executing new programs and initiatives.
- Continued to deliver legal advice and counsel in a timely and practical manner to the County's Administration, the County Legislature and all County departments.

Social Services Unit

- Continued legal support to the Department of Human Services' administration and senior staff including successful representation of DHS in a significant number of Adult Guardianship cases.
- Continued to successfully recover taxpayer dollars expended for public assistance via estate, personal injury and other resource recovery efforts.

Litigation Unit

- Resolved 100% of claims and lawsuits within set reserve values.

Juvenile Prosecutor's Office

- Successfully resolved 203 cases in the first five months of 2026, while taking in 126 new cases in the same period.
- Continued to work with law enforcement, Probation and other community groups to steer juveniles away from violent behavior and negative peer groups to reduce community violence.

Children's Services Unit

- Successfully managed a substantial caseload of abuse and neglect proceedings, termination of parental rights cases, and other mandated legal matters, all aimed at securing safety and permanency for children in the Family Court system.
- Provided critical legal training, emergency consultation, and high-quality representation to support child protection efforts and collaborate with agencies and courts to swiftly ensure the safety and permanency of children.

2027 Major Objectives

General Legal Services

- Assist in the achievement of the County's goals and initiatives through legal counsel and support.
- Provide effective and timely legal guidance to all County departments on a consistent basis.

Social Services Unit

- Continue to provide legal support to the Department of Human Services' administration, senior staff, caseworkers and examiners in the areas of financial assistance, eligibility, adult protective services and adult guardianship.
- Continue to effectively recover resources expended for public assistance through estate, personal injury, spousal support and windfall recoveries.

Litigation Unit

- Continue to resolve claims and lawsuits within set reserve values including continued emphasis on dispositive motions whenever practicable.
- Continue to effectively recover resources expended for public assistance through estate, personal injury, spousal support and windfall recoveries.

Juvenile Prosecutor's Office

- Work with law enforcement, Probation, and other community groups to steer juveniles away from violent behavior and negative peer groups to reduce community violence.
- Continue to prosecute violent juvenile offenders to protect the community, while continuing efforts to reduce costly and unnecessary detention for lower risk youth.

Children's Services Unit

- Continue to support the Department of Human Services in enhancing processes aimed at ensuring safety and achieving permanency for children in the Family Court System.
- Strengthen training, advocacy and high-quality legal representation to assist the Department of Human Services meets its statutory responsibilities throughout investigations and litigation.

DEPARTMENT BUDGET

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 6,017,627	$ 6,684,839
Contractual Services		1,045,165	996,905
Supplies and Materials		34,650	41,350
Employee Benefits		2,821,653	3,144,783
Interdepartmental Charges		(6,081,025)	(6,381,704)
	Total	**3,838,070**	**4,486,173**
Revenue			
Tax and Assessment Service		34,387	32,578
Charges to Authorities		75,000	75,000
Hotel/Motel Tax		13,750	13,750
	Total	**123,137**	**121,328**
Net County Support		**$ 3,714,933**	**$ 4,364,845**

DIVISION DESCRIPTIONS

Administration

The County Attorney directs the activities of all divisions of the Law Department, develops policies and procedures and supervises the staff. Administrative support staff perform personnel/payroll, budgetary and office management functions.

General Law – Legal Services

The goal of this division is to provide legal advice and analysis to the County Executive, County departments and offices, the County Legislature and all bodies created or authorized by the County Legislature and all county officers and employees on County related matters. This division renders legal opinions, drafts state and local legislation, reviews legislative communications, reviews contracts, specifications and other legal documents and is responsible for special legal projects. This division is also responsible for all real property transactions involving the county. These transactions include acquisition/sale of real property, easements, negotiation and drafting of leases involving the county and condemnation actions for the acquisition by the county of interests in real property.

General Law – Social Services

The goals of this division are to provide professional legal representation to DHS social service areas in order to advocate within the confines of the law for results that maximize the delivery of their services (Public Assistance, Medicaid, conservatorships), and to maximize the collection of monies owed to DHS, at the lowest cost.

Litigation/Insurance/Collections

The goal of this division is to provide litigation, collection and insurance services to the County of Monroe and all its officers and employees in litigation matters, in order to maximize recoveries and minimize payments. This division represents the county in human rights cases and administrative hearings. The division is also responsible for administering the county's self-insurance program and procuring insurance coverage in those areas for which the county is not self-insured. Outcome measures include the percentage of cases concluded within reserved values.

Child Support Services Unit

The Child Support Services Unit (CSSU) seeks to establish paternity for children born out of wedlock, and to establish and enforce support orders issued by Family Court and other courts for the benefit of families in receipt of public assistance benefits and for other custodians of children in this community. Legal services for court proceedings are provided to DHS by attorneys in the Law Department, with expenses subsequently reimbursed by DHS. CSEU administrative staff and related expenses appear within DHS Financial Assistance (5103).

Family Court – Juvenile Prosecutor's Office

The Juvenile Prosecutor's Office (JPO) is responsible for prosecuting youth under the age of 17 who commit an act that would constitute a crime if committed by an adult. The goals of this division are to protect the community, address the needs of crime victims, hold delinquent youth accountable for their actions and develop the competencies of delinquent youth in an effort to reduce their risk of re-offending. In addition to prosecuting juvenile delinquency cases, the JPO attorneys present evidence in violation of probation cases, assist crime victims, provide advice to law enforcement agencies and appear as required in Juvenile Drug Treatment Court and Domestic Violence Court. The JPO attorneys have a strong presence in the community, contributing to the planning and implementation of strategies to reduce juvenile crime.

Family Court – Children's Services

The goal of this division is to provide legal services to DHS on all child welfare matters to protect the children of Monroe County. This division provides legal support in matters before Family Court seeking relief on behalf of children who have been the victims of abuse or neglect. Children's Services also represents DHS in the court review of the status of children placed in foster care either voluntarily, through a guardianship proceeding, or by termination of parental rights by court order or parental surrender. Division legal staff appear in juvenile delinquency and Persons in Need of Supervision (PINS) proceedings involving DHS, represent DHS in administrative fair hearings regarding child protective and foster care issues, and prosecute and defend appeals involving legal issues related to child welfare.

Special Prosecution Cases

This division is for expenses for a special prosecutor pursuant to County Law §701 for cases in which the District Attorney is conflicted.

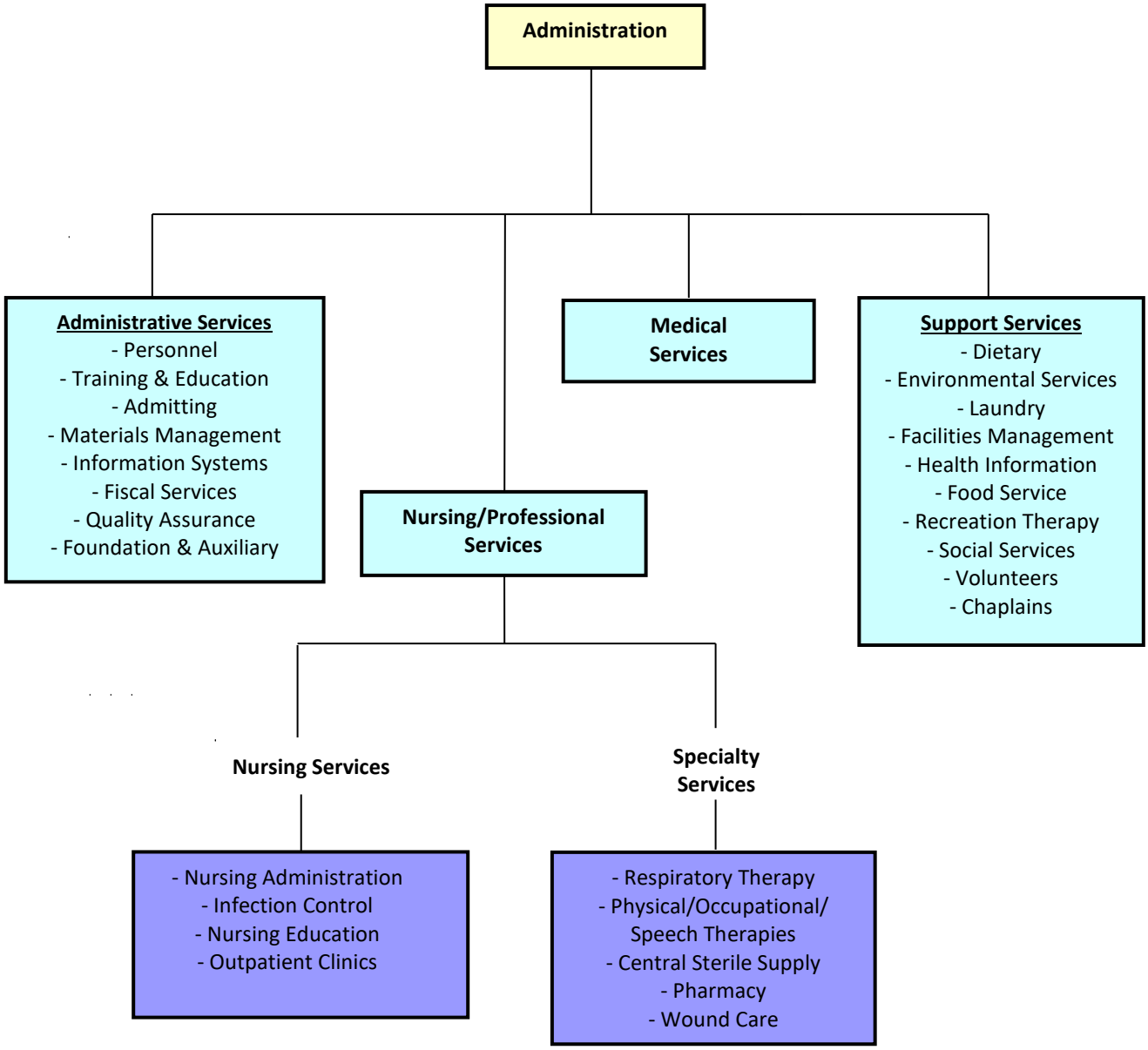
Performance Measures

	Actual 2025	Est. 2026	Est. 2027
General Legal Services			
Contracts and Amendments Prepared/Reviewed	1,764	1,644	1,644
Legislative Referrals/Resolutions Prepared/Reviewed	376	422	422
General Social Services			
Estate Recoveries	$4,089,820	$3,750,000	$3,750,000
Personal Injury Liens	$994,077	$575,000	$575,000
Medicaid/Real Property Liens	$942,176	$350,000	$250,000
Spousal Support Recoveries	$101,858	$118,558	$100,000
Miscellaneous Recoveries/Supplemental Needs Trust*	$261,243	$272,572	$274,000
Litigation/Collections			
New Collection Matters Processed	82	75	70
Amount Collected	$84,690	$175,000	$170,000
Number of Claims Concluded	172	144	144
Number of Cases Resolved by Type:			
Denied	39	31	31
Dismissed by Court Order	28	24	24
Resolved by Settlement	28	31	31
Other	12	10	10
Juvenile Prosecutor's Office			
Intake:			
Juvenile Delinquency Cases Referred	273	302	304
Adolescent/Juvenile Offender Cases Referred	131	82	108
PINS Cases Referred	3	5	4
Probation Violations Received	81	58	69
Court Action Taken:			
Juvenile Delinquency Designated Felony Petitions Filed	273	302	304
Trials	2	1	2
PINS Hearings	1	2	2
Dispositions:			
Cases Closed	308	487	393
Youth Placed with Office of Children and Family Services (OCFS)	52	34	50
Youth Placed with DHS	7	3	5
Youth Placed on Probation	125	118	120
Adjourned in Contemplation of Dismissal (ACD)	46	65	49
ACD Due To Disposition on Other Cases	42	65	46
Convictions	189	187	201
Court Case Appearances	2,177	1,630	2,024

**Miscellaneous recoveries are various, irregular and unexpected recoveries from such sources as inheritance, trust or Medicaid incorrectly paid. All numbers are almost completely dependent upon external factors such as settlement of estates, personal injury matters, applications for Medicaid/Public Assistance and Medicaid planning trends.*

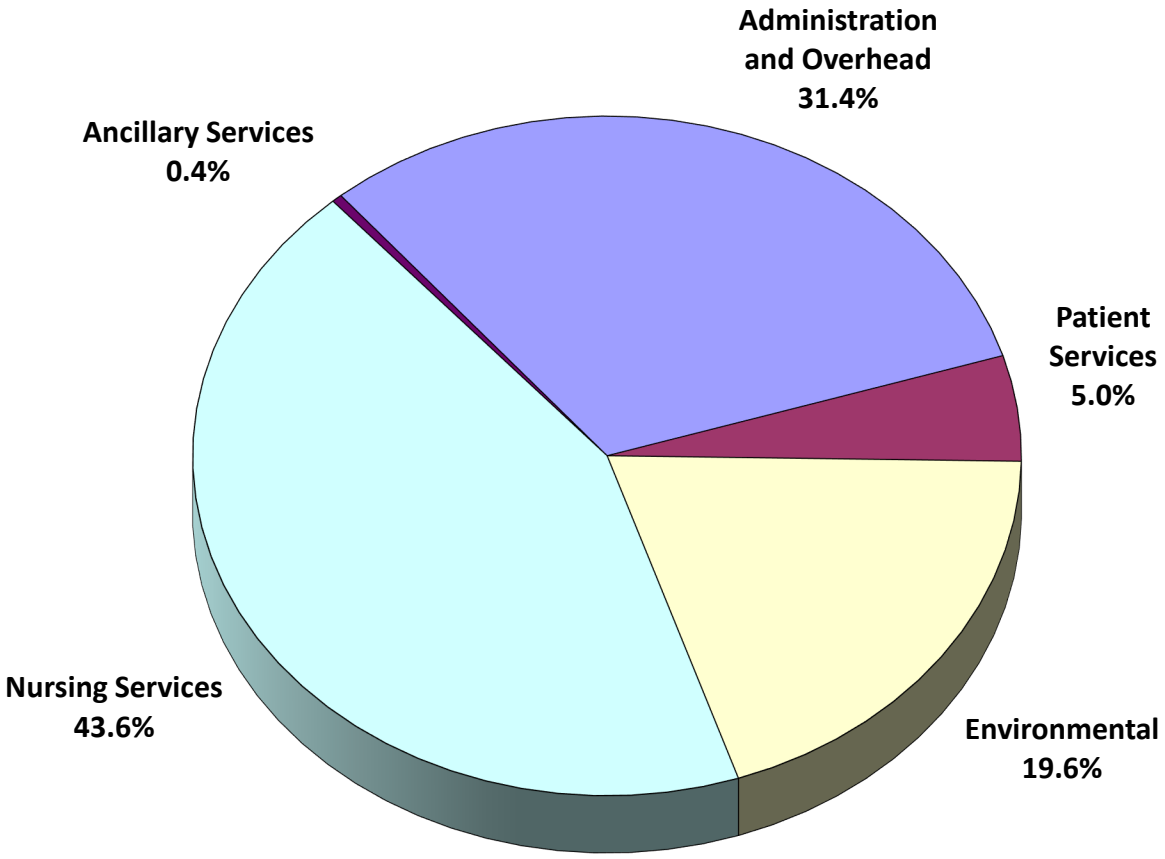
MONROE COMMUNITY HOSPITAL (62)

MONROE COMMUNITY HOSPITAL (62)



MONROE COMMUNITY HOSPITAL

2027 Budget - $111,326,020



DEPARTMENT: Monroe Community Hospital (62)

DEPARTMENT DESCRIPTION

Monroe Community Hospital (MCH) provides multi-disciplinary services for the care and treatment of community members ranging from birth to over one hundred years old. MCH maintains an operating license for general skilled nursing facility beds, ventilator-dependent beds and pediatric beds. It also serves as a highly specialized facility for individuals requiring medical services including respiratory, dementia, palliative/hospice care, ventilator, pediatric and short-term rehabilitation. MCH serves as a critical asset of the region's entire health care delivery system. MCH's acceptance of such complex patients provides the community with a cost-effective alternative and eases overcrowded conditions in the region's emergency departments and acute care hospitals. The primary mission of the facility is to provide high quality, comprehensive patient-centered care with an emphasis on functional independence.

Mission

As a community of caregivers dedicated to excellence and innovation, we provide compassionate, state-of-the-art, comprehensive care to the diverse population who choose to be part of Monroe Community Hospital.

2026 Major Accomplishments

- Established facility as a Regional Prometric Testing Center, completing 40 certification exams through June 2026.
- Developed additional simulations conducted in the Simulation Center with goals of enhancing quality of care, resident and staff experience, and staff skill development.
- Participated in advocacy efforts at both the state and federal levels to support the long-term viability of the long-term care industry.
- Advanced planning for the $10.175 million pediatric and ventilator expansion project commencement of the scope, design, and Certificate of Need process with New York State Department of Health.
- Maintained an average census of 17 residents in the Palliative Care (End of Life & Hospice) Center through October 2026, with a peak census of 20 residents.
- Monroe Community Hospital's Cardiopulmonary Manager and a Certified Nursing Assistant were recognized as Healthcare Heroes by the Rochester Business Journal in January 2026.
- Renovations for Friendship Place have been completed, and the unit opened to patients in September 2026.
- Welcomed more than 60,000 visitors and hosted over 50 community events, strengthening community engagement and visibility.
- Invited to participate in New York State's Advanced Training Initiative to enhance dementia care training for staff; completed initial training with consultant in September 2026.

2027 Major Objectives

- Continue developing new simulations and expand collaboration opportunities with community partners utilizing the Simulation Center.
- Continue advocacy efforts surrounding long-term care to promote industry viability.
- Obtain NYS Department of Health Certificate of Need and begin construction activities associated with the $10.175 million grant funded pediatric and ventilator expansion project.
- Renovate new pediatric playground as part of the pediatric and ventilator expansion project.

- Establish additional referral sources and grow census within the Palliative Care (End of Life & Hospice) Center.
- Expand community partnerships and Friendship Place census throughout 2027.

DEPARTMENT BUDGET

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 43,455,802	$ 45,787,042
Contractual Services		20,730,866	22,783,748
UR Medical Affiliation Contract		2,585,285	3,244,500
Supplies and Materials		7,129,840	7,897,646
Debt Service		2,889,863	2,885,224
Employee Benefits		19,674,757	21,115,330
Interdepartmental Charges		7,262,920	7,612,530
	Total	**103,729,333**	**111,326,020**
Revenue			
Patient Revenue		65,063,154	67,549,036
Medicaid Upper Payment Limit		19,790,916	24,345,800
Other Revenues		3,583,232	2,327,307
Repayments & Refunds		100,000	100,000
Appropriated Fund Balance		914	172,185
	Total	**88,538,216**	**94,494,328**
Net County Support		**$ 15,191,117**	**$ 16,831,692**

DIVISION DESCRIPTIONS

Monroe Community Hospital's operations are structured around five core divisions—Nursing Services, Administrative Services, Environmental Services, Patient Services and Ancillary Services—that collectively ensure the delivery of safe, high-quality and resident-centered care. Each division provides distinct yet interconnected functions, from direct clinical care and rehabilitative therapies to administrative oversight, facility safety and specialized supportive services. Together, these divisions form the foundation of the hospital's mission, guiding resource allocation and budget priorities to meet regulatory requirements, promote operational efficiency and uphold the highest standards of care for the community we serve.

Nursing Services

The Nursing Services division encompasses direct care nursing staff as well as Nursing Education, Physical, Occupational and Speech Therapies; Pharmacy Services, Cardiopulmonary Services and a range of clinic-based specialties. Together, these services form an integrated interdisciplinary clinical team that collaborates to meet the complex medical, rehabilitative and supportive needs of residents. This coordinated approach ensures care is comprehensive, resident-centered and aligned with best practices to promote optimal health outcomes and quality of life.

Administrative Services

Administrative Services includes Facility Administration, Finance, Human Resources, Employee Health, Quality Assurance, Materials Management, Information Technology, Communication and Public Information. This division provides the leadership, infrastructure and oversight necessary for efficient daily operations. By establishing performance standards, ensuring regulatory compliance and fostering accountability, Administrative Services supports clinical and operational excellence while advancing the facility's mission to deliver the highest quality of care.

Environmental Services

The Environmental Services division is comprised of Environmental Services, Laundry Services, Facilities Management, Food and Nutrition Services and Security. These areas maintain a safe, clean and well-functioning campus while ensuring compliance with life safety codes and environmental regulations. Their work not only safeguards resident, visitors and staff but also enhances quality of life by individualizing dining experiences and maintaining a secure and welcoming environment.

Patient Services

The Patient Services division includes Health Information Services, Social Work, Chaplain Services, Medical Records and the medical staff provided through an affiliation agreement. These services address the medical, psychosocial and spiritual needs of residents while ensuring the seamless delivery of high-quality, resident-centered care. Monroe Community Hospital also maintains a longstanding partnership with the University of Rochester, serving as a training site for Medical Fellows and strengthening its commitment to education, innovation and excellence in care delivery.

Ancillary Services

Ancillary Services includes the facility's Infection Prevention and Control Program, which safeguards residents, staff and visitors through evidence-based practices and continuous monitoring. The program emphasizes surveillance, staff education, adherence to regulatory standards and rapid response to emerging public health threats to minimize infection risks. Ongoing investments in training, equipment and technology ensure a safe environment and reinforce the hospital's commitment to delivering care of the highest quality.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Patient Days	141,985	145,190	151,475
Treatments			
Physical Therapy	360,231	272,419	284,055
Occupational Therapy	292,439	250,345	261,038
Speech Therapy	220,751	174,982	182,456
Respiratory Therapy	273,705	214,138	223,284
Specialty Resident Populations			
Residents Under Age 65	195	221	230
Residents Receiving Hospice	46	89	93
Veterans	124	133	139
Bariatric Patients	159	154	160
Residents with Dementia Diagnosis	166	254	265

OFFICE OF PUBLIC INTEGRITY (29)

DEPARTMENT: Office of Public Integrity (29)

DEPARTMENT DESCRIPTION

The Office of Public Integrity (OPI) promotes greater accountability and transparency in County government. OPI identifies deficiencies and provides recommendations for improvement and corrective action. In addition, the office develops and provides employee training on topics such as ethics awareness, internal controls and risk management. The office maintains a confidential hotline to provide a secure means of reporting suspicious activity concerning County programs and operations and provide a protection policy to employees who allege that their organization engages in or willfully permits unethical or unlawful activities. Suspicious activity may include instances of fraud, waste and abuse, mismanagement, or a danger to the public's health and safety.

Mission

The Office of Public Integrity will promote and defend the veracity, efficiency and accountability of the County of Monroe and its operations. OPI is committed to identifying and investigating allegations of waste, fraud and abuse by County employees, as well as, outside vendors conducting business with the County. OPI will promote an atmosphere of honesty and integrity within County government.

2026 Major Accomplishments

- Maintained certifications by the Association of Inspectors General for all OPI currently certified staff.
- Conducted a combination of 15 audits and risk assessments.
- Presented training at the statewide convention of the New York Welfare Fraud Investigators Association.
- Provided training for two countywide Management 101 sessions, and 11 New Employee Orientations.

2027 Major Objectives

- Maintain certifications by the Association of Inspectors General for all OPI currently certified staff.
- Conduct a combination of 16 audits and risk assessments.
- Provide training at the statewide convention of the New York Welfare Fraud Investigators Association.
- Maintain the number of training sessions for the countywide Management 101 training, and New Employee Orientations.

DEPARTMENT BUDGET

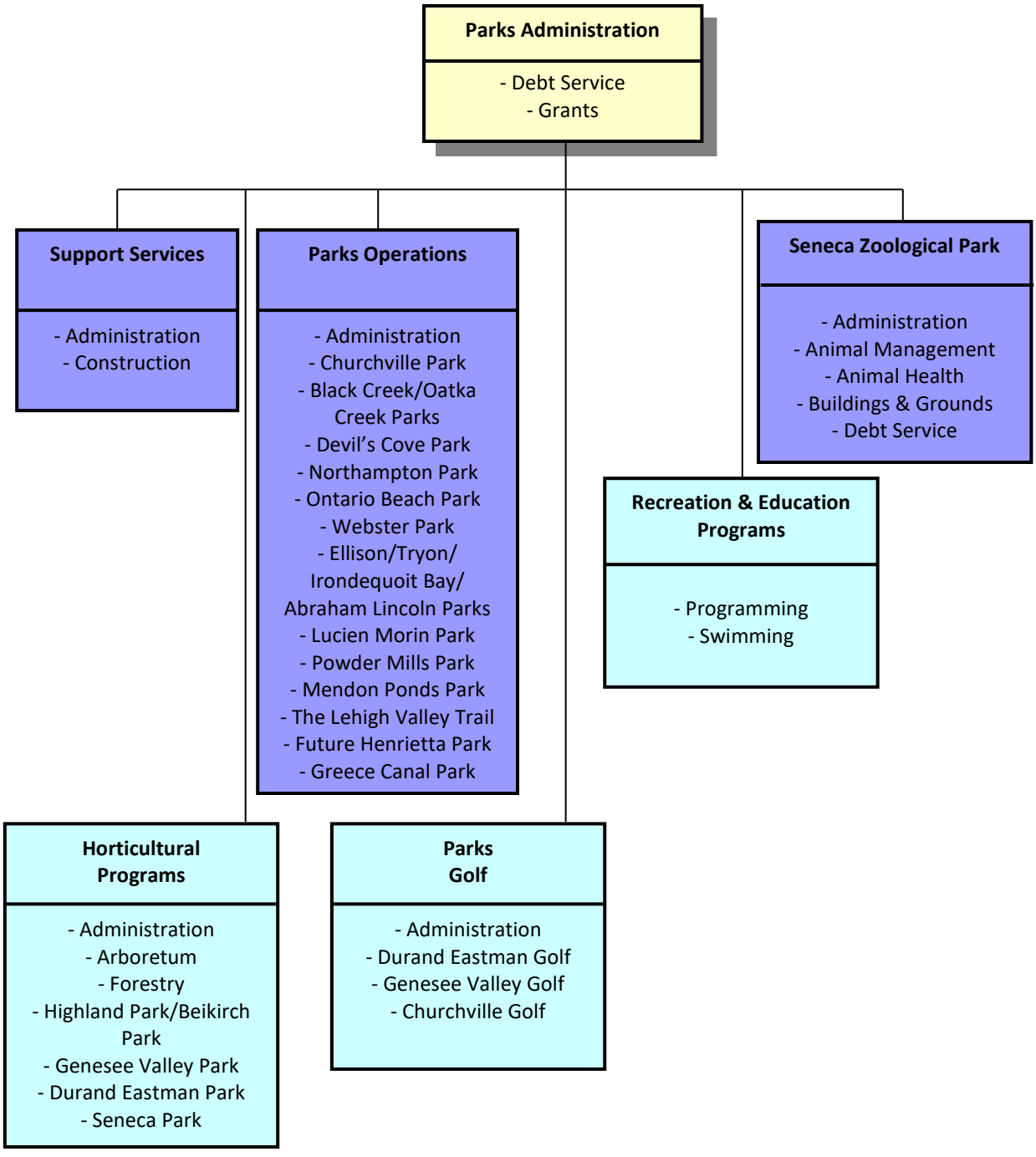
		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 563,122	$ 514,220
Contractual Services		48,788	44,774
Supplies and Materials		2,500	1,860
Employee Benefits		297,690	338,617
Interdepartmental Charges		70,732	79,954
	Total	**982,832**	**979,425**
Revenue	**Total**	**0**	**0**
Net County Support		**$ 982,832**	**$ 979,425**

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Investigations Completed Within 30 Days	89%	90%	90%
Employees Receiving Ethics Training	2,284	3,900	3,900
Audit/Risk Assessments	16	15	16

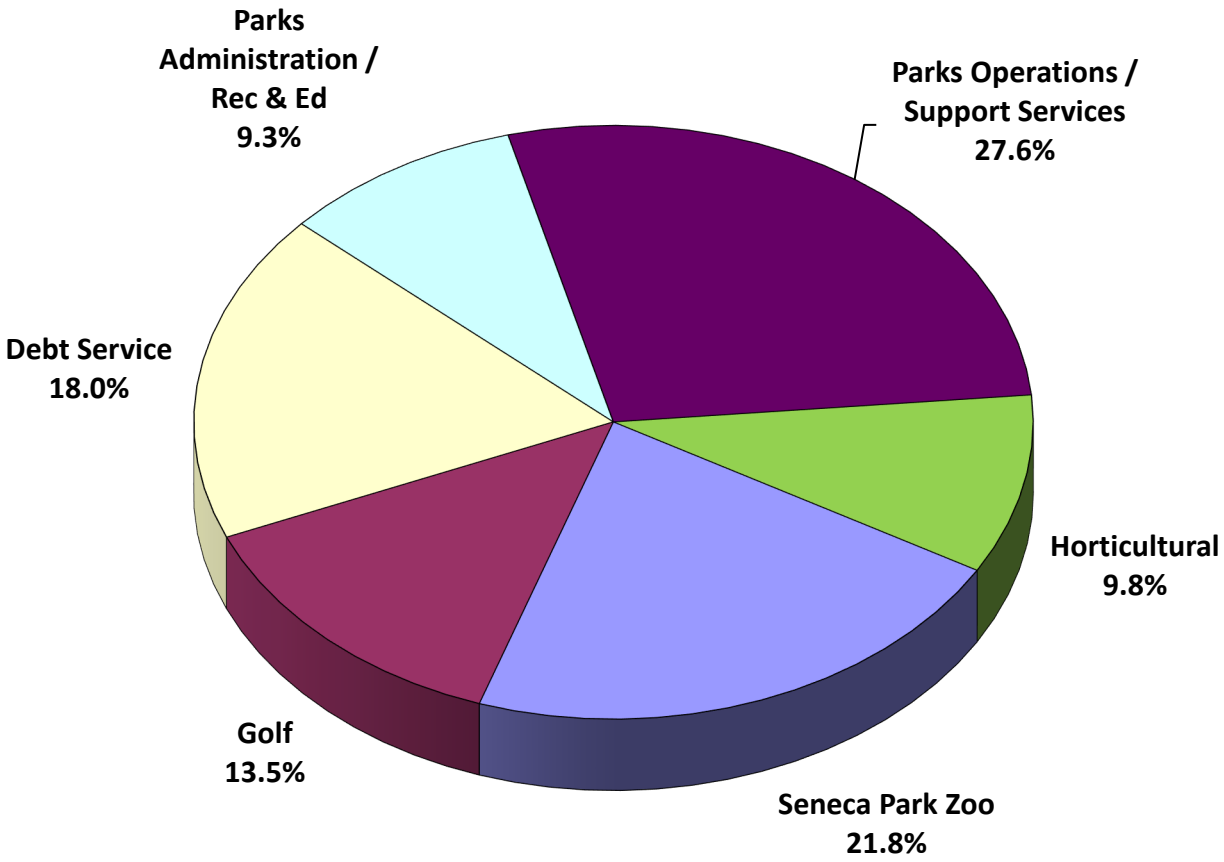
PARKS (88)

PARKS (88)


Parks Administration
- Debt Service
- Grants
Support Services
- Administration
- Construction
Parks Operations
- Administration
- Churchville Park
- Black Creek/Oatka Creek Parks
- Devil's Cove Park
- Northampton Park
- Ontario Beach Park
- Webster Park
- Ellison/Tryon/ Irondequoit Bay/ Abraham Lincoln Parks
- Lucien Morin Park
- Powder Mills Park
- Mendon Ponds Park
- The Lehigh Valley Trail
- Future Henrietta Park
- Greece Canal Park
Seneca Zoological Park
- Administration
- Animal Management
- Animal Health
- Buildings & Grounds
- Debt Service
Recreation & Education Programs
- Programming
- Swimming
Horticultural Programs
- Administration
- Arboretum
- Forestry
- Highland Park/Beikirch Park
- Genesee Valley Park
- Durand Eastman Park
- Seneca Park
Parks Golf
- Administration
- Durand Eastman Golf
- Genesee Valley Golf
- Churchville Golf

PARKS

2027 Budget - $27,932,353



The percentages above do not reflect the deduction of Service Chargebacks.

DEPARTMENT: Parks (88)

DEPARTMENT DESCRIPTION

Parks in Monroe County were established in 1888 with the creation of the Rochester Parks Commission and the dedication of Highland Park. In 1926, the County began to assume direct responsibility for the management of local parklands. Today the Parks Department operates 23 parks totaling more than 12,000 acres. Almost all 23 County parks have picnic and hiking areas and most are equipped with sports facilities, shelters and lodges.

Mission

The Parks Department's dedicated staff will work with community partners to effectively and efficiently provide an array of park services. This ensures that everyone may enjoy recreational and educational opportunities while treasuring the natural, zoological, horticultural, historical and geological features of the Monroe County Parks system.

2026 Major Accomplishments

- Installed multiple new drainage systems on holes 10, 11, 13 and 14 at the Durand-Eastman Golf Course. Completed the regrading and resodding work on the back nine holes at the Durand-Eastman Golf Course.
- Completed the trail feasibility study at Northampton Park.
- Completed the replacement of the Greece Canal Park playground with a fenced-in, fully inclusive playground.
- Completed construction of the 9/11 First Responders Memorial at Beikirch Park.
- Completed the replacement of the lower Seneca Park playground.
- Repaired major tree damage to Longhouse Shelter, Powderhorn Lodge and the Baboon Exhibit.
- Commenced bidding and construction for the Tropics Building and front entry area at Seneca Park Zoo.
- Rebid the Children's Pavilion at Highland Park.
- Commenced Sunken Garden restoration work, including replacement of weathered stair treads and associated masonry repairs.
- Commenced the design of the renovation to the AIDS Remembrance Garden at Highland Park.

2027 Major Objectives

- Commence construction of the Children's Pavilion.
- Complete the construction of the new labor center at Powder Mills Park.
- Complete public engagement work for the master planning process for the new Henrietta County Park.
- Complete rehabilitation work at the AIDS Remembrance Garden at Beikirch Park.
- Install EV chargers at Churchville and Durand Clubhouses and the Ontario Beach parking lot.
- Continue construction for the Tropics Building and front entry area at Seneca Park Zoo.

DEPARTMENT BUDGET

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 11,107,477	$ 11,168,363
Provision - Capital Projects		428,328	675,000
Contractual Services		2,505,510	2,498,224
Supplies and Materials		1,324,422	1,453,500
Debt Service		5,218,842	5,029,876
Employee Benefits		4,619,473	4,898,289
Asset Equipment		30,950	0
Interdepartmental Charges		1,988,729	2,209,101
	Total	**27,223,731**	**27,932,353**
Appropriations by Division			
Parks Administration		4,260,340	4,447,705
Parks Operations		5,923,474	6,217,286
Parks Support Services		1,428,087	1,494,367
Seneca Zoological Park		8,922,879	9,149,243
Horticultural Programs		2,727,655	2,716,201
Recreation & Education Programs		155,112	139,665
Parks Golf		3,806,184	3,767,886
	Total	**27,223,731**	**27,932,353**
Revenue			
Hotel/Motel Tax		1,450,000	1,500,000
Park Fees		7,968,000	8,509,500
State Aid		565,544	456,000
Other Revenue		580,500	563,000
Appropriated Fund Balance		106,507	231,228
	Total	**10,670,551**	**11,259,728**
Net County Support		**$ 16,553,180**	**$ 16,672,625**

2027 Parks Fees

Golf Fees	**2026 Fee**	**2027 Fee**
Weekdays – 9 holes	$16	$16
Weekdays – 18 holes	$20	$20
Weekends and Holidays – 9 holes	$17	$17
Weekends and Holidays – 18 holes	$21	$21
Permit Play – 9 holes	$11	$11
Permit Play – 18 holes	$13	$13

Permit Play

Monroe County issues season discount permits, at no charge, that entitle qualified persons to pay reduced greens fees for Monroe County Golf Courses. The qualified groups are as follows:

A) Senior Citizens: All persons 62 and older
B) Youth: All youth 21 and under
C) Disabled: Physician note required
D) Military: Active, Reserve and Veteran, with proof of service.

Season Passes	**2026 Fee**	**2027 Fee**
Weekday Pass – 5 Day	$375/Season	$375/Season
Daily Pass – 7 Day	$475/Season	$475/Season
Junior Pass – 7 Day (17 and under)	$125/Season	$125/Season
Junior Plus Pass – 7 Day (18 to 22)	$200/Season	$200/Season

Golf Cart Fees		
9 Holes Only	$10	$10
18 Holes Only	$18	$18

Pull Cart		
9 Holes	$2	$2
18 Holes	$3	$3

Golf Club Rentals		
Junior Clubs	$3/$6	$3/$6
Men's and Women's Clubs	$7/$14	$7/$14

Driving Range Fees – Genesee Valley/Churchville only		
Small Bucket	$6	$8
Medium Bucket	$8	$10
Large Bucket	$10	$12

Golf Lessons		
Private 1 Hour	$70	$70
Private ½ Hour	$40	$40
Clinic ½ Hour (3 or more)	$25	$25
Junior 1 Hour	$40	$40
Junior ½ Hour	$25	$25

Lodges and Shelters	2026 Fee	2027 Fee
Lodges*		
Category 8	$1,750/Day	$2,250/Day
Category 7	$1,050/Day	$1,800/Day
Category 6	$775/Day	$1,350/Day
Category 5	$525/Day	$900/Day
Category 4	$375/Day	$675/Day
Category 3	$230/Day	$450/Day
Category 2	$210/Day	$270/Day
Category 1	$185/Day	$180/Day
Shelters*	**2026 Fee**	**2027 Fee**
Category 5	$231/Day	$231/Day
Category 4	$115/Day	$115/Day
Category 3	$105/Day	$105/Day
Category 2	$95/Day	$95/Day
Category 1	$75/Day	$75/Day
Overtime Use of Select Lodges Available for Weddings	$100/Hour	$100/Hour
Lodge Shelter Rental for Holidays	Double Normal Fee	Double Normal Fee

*Friday, Saturday and Sunday reservations are increased by 10% over the normal fee for all lodges and shelters.
The Director of Parks is authorized to adjust lodge and shelter classifications as necessary to reflect current lodge and shelter conditions.

Lodges By Category

Lodge Name	Park	Category
South Lodge	Ellison Park	1
Oak Tree Lodge	Powder Mills Park	1
Holt Lodge	Webster Park	1
East Lodge	Churchville Park	2
West Lodge	Churchville Park	2
Pinetree Lodge	Churchville Park	2
Cottonwood Lodge	Churchville Park	2
Church Lodge	Churchville Park	2
Creekside Lodge	Ellison Park	2
Hazelwood Grove Lodge	Ellison Park	2
Stewart Lodge	Mendon Ponds Park	2
East Lodge	Mendon Ponds Park	2
West Lodge	Mendon Ponds Park	2
Calvary House Lodge	Mendon Ponds Park	2
Hopkins Point Lodge	Mendon Ponds Park	2
Ski Lodge	Northampton Park	2
Oatka Creek Lodge	Oatka Creek Park	2
Wadhams Lodge	Powder Mills Park	2
Rand Lodge	Powder Mills Park	2
Powderhorn Lodge	Powder Mills Park	2
Parkview Lodge	Webster Park	2
Sunnyside Lodge	Black Creek Park	3
Woodside Lodge	Black Creek Park	3
Rotary Lodge	Greece Canal Park	3
Cobblestone House Lodge	Mendon Ponds Park	3
Wegman Building	Seneca Park	3
Kanatota Lodge	Webster Park	4
Pavilion Lodge	Ellison Park	5
Millennium Lodge	Greece Canal Park	5
Thomas X. Grasso Erie Canal Lodge	Greece Canal Park	5
Olmsted Lodge**	Highland Park	5
Stevens-Connor Lehigh Valley Lodge	Lehigh Valley Trail Linear Park	5
Knollwood Lodge	Northampton Park	5
White House Lodge	Webster Park	5

Waterfront Lodge**	Abraham Lincoln Park	6
Jamieson Ritter Lodge	Webster Park	6
Roger Robach Community Center	Ontario Beach Park	7
Grand View Lodge	Powder Mills	7
Durand Eastman Clubhouse	Durand Eastman Park	8

**Category 4 lodge fee Monday-Friday

Shelters By Category

Shelter Name	Park	Category
Buckthorn Shelter	Durand Eastman Park	1
Hemlock Shelter	Durand Eastman Park	1
Maple Shelter	Durand Eastman Park	1
Olive Shelter	Durand Eastman Park	1
Algonkian Shelter	Mendon Ponds Park	1
Lookout Shelter	Mendon Ponds Park	1
Ridge Hill Shelter	Webster Park	1
Anderson #2 Shelter	Churchville Park	2
Fairview Shelter	Churchville Park	2
Hickory Grove Shelter	Churchville Park	2
Oak Shelter	Churchville Park	2
Shadyside Shelter	Churchville Park	2
Westview Shelter	Churchville Park	2
Acorn Shelter	Durand Eastman Park	2
Conifer Shelter	Durand Eastman Park	2
Magnolia Shelter	Durand Eastman Park	2
Circle Shelter	Ellison Park	2
Island Shelter	Ellison Park	2
Roadside Shelter	Ellison Park	2
Spruce Shelter	Ellison Park	2
Sycamore Shelter	Ellison Park	2
Hawthorne Shelter	Genesee Valley Park	2
Red Creek Shelter	Genesee Valley Park	2
Tupelo Shelter	Genesee Valley Park	2
Canfieldwoods Shelter	Mendon Ponds Park	2
Devil's Bathtub Shelter	Mendon Ponds Park	2
Evergreen Shelter	Mendon Ponds Park	2
Southview Shelter	Mendon Ponds Park	2
Pond View Shelter	Mendon Ponds Park	2
East Area Shelter	Powder Mills Park	2
Shady Rest Shelter	Powder Mills Park	2
West Area Shelter	Powder Mills Park	2
Creek Bend Shelter	Webster Park	2
Dogwood Shelter	Webster Park	2
Orchard Hill Shelter	Webster Park	2
The Beeches Shelter	Webster Park	2
Valley View Shelter	Webster Park	2
Pathfinder Shelter	Black Creek Park	3
Sunset Shelter	Durand Eastman Park	3
Old Meadow Shelter	Ellison Park	3
Orchard Grove Shelter	Ellison Park	3
Canalside Shelter	Genesee Valley Park	3
Riverbend Shelter	Genesee Valley Park	3
Towpath Shelter	Greece Canal Park	3
Harborview Shelter	Ontario Beach Park	3
Portside Shelter	Ontario Beach Park	3
Shoreline Shelter	Ontario Beach Park	3
Eagle Shelter	Seneca Park	3
Hawk Shelter	Seneca Park	3
Lake View Shelter	Webster Park	3
Roundhouse Shelter	Genesee Valley Park	4
Longhouse Shelter	Seneca Park	4
Sandpiper Shelter	Ontario Beach Park	5
Beachfront Shelter	Ontario Beach Park	5

Seneca Park Zoo Fees	**2026 Fee** November-March	**2026 Fee** April-October	**2027 Fee** November-March	**2027 Fee** April-October
Adults (15 through 61)*	$14/Person	$16/Person	$14/Person	$16/Person
Senior Citizens (62 and over)*	$13/Person	$15/Person	$13/Person	$15/Person
Youth (Ages 4 through 14)*	$11/Person	$13/Person	$11/Person	$13/Person
Children (Ages 3 and Under)	Free	Free	Free	Free
School Groups in County (with reservation)	$4/Person	$5/Person	$4/Person	$5/Person
School Groups out of County (with reservation)	$5.50/Person	$6/Person	$5.50/Person	$6/Person
Veterans/Service Members and up to 4 Guests	$5/Person	$5/Person	$5/Person	$5/Person
SNAP Recipients (up to 4 individuals per benefit card)	$1/Person	$1/Person	$1/Person	$1/Person
	2026 Fee	**2026 Fee**	**2027 Fee**	**2027 Fee**
Giraffe Feeding	$5/Person	$5/Person	$5/Person	$5/Person
Tram Rides	$2/Adults $1/Youth/ Children/Senior	$2/Adults $1/Youth/ Children/Senior	$2/Adults $1/Youth/ Children/Senior	$2/Adults $1/Youth/ Children/Senior

*These fees represent tickets purchased at the gate. Each ticket purchased online is $2 less per person.

The Director of Parks is authorized to adjust the above Zoo fees to allow marketing initiatives designed to drive Zoo attendance. These could include, but not be limited to, the use of admission coupons, seasonal or weather-related rates, and other discounted or free admission dates related to increasing Zoo admissions at off-hours.

Highland Park Fees	**2026 Fee**	**2027 Fee**
Rental of Highland Bowl	$500/Day	$500/Day
Fencing of Highland Bowl Setup and Removal Fee	$5,000	$5,000
Lamberton Conservatory Rental	$100/Hour	$100/Hour
Weddings – Lilac Arches	$50/Hour	$50/Hour
Pictures – Sunken Garden	$100/Hour	$100/Hour
Pictures – Conservatory	$100/Hour	$100/Hour

Conservatory Entrance Fee:	**2026 Fee**	**2027 Fee**
Individual Admission:		
Youth (0-5)	Free	Free
Adult (19-61)	$4/Person/Visit	$4/Person/Visit
Youth (6-18)/Seniors (62 and up)	$2/Person/Visit	$2/Person/Visit
School/Youth Groups (with reservation)	$1/Person/Visit	$1/Person/Visit
Individual Membership – Annual	$12	$12
Family Membership – Annual	$38	$38
Institutional Membership-Senior Facility-Annual	$63	$63

Ontario Beach Fees	**2026 Fee**	**2027 Fee**
Carousel Rides – Individual	$1	$1
Carousel Rides – All Day Wrist Band	$5	$5
Carousel Rides – 12 Ride Punch Card	$10	$10
Pictures-Carousel	$75	$75
Courtyard use fee with Roger Robach Community Center rental	$50	$50
Fencing Setup and Removal Fee (Requires rental of all five beach shelters and an approved event permit)	$1,000	$1,000

Playing Field Rentals	**2026 Fee**	**2027 Fee**
Seasonal Fee Half Day – Youth Groups	N/A	$125/Season
Seasonal Fee Full Day – Youth Groups	$100/Season	$200/Season
Seasonal Fee Half Day – Adult Groups	N/A	$200/Season
Seasonal Fee Full Day – Adult Groups	$175/Season	$325/Season
Daily Ball Park Half Day Rental Fee	$35/Day	$40/Day
Daily Ball Park Full Day Rental Fee	$35/Day	$65/Day

Areas included in the above include ball diamonds, soccer fields, cricket fields, pickleball courts, tennis courts and other play areas.

Family Camping Rentals	**2026 Fee**	**2027 Fee**
Tent Sites	$35/Day	$35/Day
Trailer Sites	$40/Day	$40/Day
RV Camper Sites	$50/Day	$50/Day
Out-of-County Charge Additional	$10/Day	$10/Day
Cabins (Webster Park only)	$35/Day	$35/Day

Miscellaneous Fees	**2026 Fee**	**2027 Fee**
Tents – Small	$40	$40
Tents – Large	$100	$100
Pony Rides	$25	$25
Mechanized Rides/Inflatables/Gaming/Trucks/Mobile Games/Other Attractions	$25	$25
Hay and Sleigh Rides	$25	$25
Fireworks Permit	$250	$250
Special Events Parking / Vehicle	$5	$15
Recreational Use Permit	$35	$35
Special Use Application Film/Photo/Video Shoot: Non-Commercial	$25	$25
Special Use Application Film/Photo/Video Shoot: Commercial	$50	$50

Dog Park Fees	**2026 Fee**	**2027 Fee**
Dog Park Permit	$30 per dog	$30 per dog
Lost Tag Fee	$5	$5
Lost Entry Card Fee	$10	$10

Special Event/Usage Permit	**2026 Fee**	**2027 Fee**
Up to 250 people	$50	$50
251 – 1,000 people	$150	$150
Over 1,000 people	$350	$350
Special Event Early Start Fee (Events starting before 8 am)	N/A	$50/hour

Single Day Special Sales Permit	**2026 Fee**	**2027 Fee**
Up to 250 people	$25	$25
251 – 1,000 people	$50	$50
Over 1,000 people	$75	$75

All Other Fees

Notwithstanding any other provisions of this resolution, the Director of Parks is hereby authorized to establish fees and provide for the distribution thereof for special events, commercial activities and for all other classes, programs, leagues and events offered by the Parks Department as announced.

Refunds – Handling Charges	**2026 Fee**	**2027 Fee**
Refunds – Handling Charge	15%	15%
Reservations Transfer Charge	$10	$10

Refunds of fees for reserved facilities, programs and/or classes, minus a 15% handling charge, are made only if cancellation is effected 14 days prior to reservation, class or program date.

Adjustment of Fees

Notwithstanding any other provisions of this resolution the Director of Parks is hereby authorized to adjust any fee and make accommodations for individuals and groups, as necessary.

DEPARTMENT: Parks (88)
DIVISION: Parks Administration (8801)

DIVISION DESCRIPTION

Parks Administration includes management and support personnel who coordinate and administer all departmental activities. Parks Administration plays a central role in the planning of all capital improvements and expansion, as well as the maintenance of acceptable operational standards for all parks. The goal of Parks Administration is to provide administrative services to staff operating departments, vendors and the general public in order to maximize resource use and park utilization while remaining within the budget limits.

Parks Administration is also responsible for planning and executing programs and special events in various parks, as well as issuing Special Use and Special Event permits for entities running their own events within County parks.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 889,709	$ 849,324
Provision – Capital Projects		428,328	675,000
Contractual Services		22,700	27,739
Supplies and Materials		2,500	4,500
Debt Service		2,078,121	1,985,013
Employee Benefits		491,728	516,258
Interdepartmental Charges		347,254	389,871
	Total	**4,260,340**	**4,447,705**
Revenue			
Other Revenue		17,500	17,500
Appropriated Fund Balance		7,740	174,815
	Total	**25,240**	**192,315**
Net County Support		**$ 4,235,100**	**$ 4,255,390**

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Park Entertainment			
Performance Pavilion Use	17	16	16
Special Event Permits	113	110	110
Highland Bowl Use	20	20	20
Recreational Field Usage			
Field Days Reserved (by Individual Date)	21	30	30
Field Days Reserved (by Seasonal/Multi-Day Request)	4,850	4,800	4,800

DEPARTMENT: Parks (88)
DIVISION: Parks Operations (8802)

DIVISION DESCRIPTION

Parks Operations is an administrative grouping of 15 Monroe County park areas. This division includes developed parks with ball fields, tennis courts, playgrounds, lodges and shelters, as well as undeveloped parklands that offer camping, boating and fishing. The parks in this group also offer access to Irondequoit Bay, the Genesee River, Lake Ontario and several other ponds, creeks and streams. Ontario Beach Park and Tryon Park are owned by the City of Rochester, but maintained and operated by Monroe County through the Parks Operating Agreement of 1961 and as amended in 1975. The goal of Parks Operations is to provide parks services to Monroe County residents in order to meet conservation, education and recreational needs. Outcome measures include lodge and shelter reservations.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 3,049,574	$ 3,031,020
Contractual Services		648,906	604,800
Supplies and Materials		242,222	431,000
Employee Benefits		1,294,490	1,432,046
Asset Equipment		30,950	0
Interdepartmental Charges		657,332	718,420
	Total	**5,923,474**	**6,217,286**
Revenue			
State Aid		109,856	0
Park Fees		2,407,000	2,964,000
Other Revenue		171,000	153,500
	Total	**2,687,856**	**3,117,500**
Net County Support		**$ 3,235,618**	**$ 3,099,786**

SECTION DESCRIPTIONS

Administration

This section includes the Administration staff and clerical support staff. It serves as a cost center for particular district-wide administrative expenses such as workers' compensation benefits and various interfund transfers. Management objectives focus on maintaining standards of appearance, cleanliness, safety, security and performance for all recreational facilities and equipment. The wide range of activities in Parks Operations requires a high level of coordination in order to provide efficient and effective management.

Churchville Park

Churchville Park occupies 792 acres of land in southwestern Monroe County with a portion of the park located in the Village of Churchville. Facilities include four tennis courts, playground areas, a disc golf course, softball fields, five soccer fields, five lodges, eight picnic areas, an ice-skating rink, fishing and canoe access to Black Creek.

Black Creek Park

Black Creek Park, situated in the Towns of Chili and Riga, features 1,505 acres of rolling hills, wetlands and forests. Facilities include hiking, bridle and cross-country ski trails, picnic areas and two small ponds. Black Creek Park also offers two lodges, a picnic shelter and playground.

Oatka Creek Park

Oatka Creek Park, comprising 461 acres of land in the Town of Wheatland, offers a natural setting providing for excellent trout fishing in Oatka Creek. Facilities include a lodge and hiking and cross-country ski areas.

Northampton Park

Located in the Towns of Sweden and Ogden, this 991-acre park includes hiking, bridle and cross-country ski trails, two lodges, a special permit camping area, playgrounds, two soccer fields, two softball fields, a model airplane field and a lighted downhill ski hill currently operated by Swain Ski. Springdale Farm, a demonstration farm operated under contract with Heritage Christian Services, is located in Northampton Park. It is also the site for the Monroe County Agricultural Festival.

Ontario Beach Park

The central feature of this park is its supervised natural sand beach located on Lake Ontario. Its 74 acres also include a boat launch to the Genesee River, an antique carousel, soccer field, two softball fields, seven picnic shelters, a performance pavilion, and an inclusive playground and spray park. Ontario Beach Park is owned by the City of Rochester, but maintained and operated by Monroe County through the Parks Operating Agreement of 1961.

Webster Park

Located in the Town of Webster on the shore of Lake Ontario, Webster Park's 550 acres include five lodges, eight shelters, playgrounds, tennis courts, ball fields, hiking and cross-country ski trails and special permit youth and family campgrounds. Also available is a dog park, fishing pier and access to Lake Ontario.

Ellison Park/Tryon Park/Irondequoit Bay Park West/Abraham Lincoln Park

Ellison Park, in the Towns of Brighton and Penfield, offers 375 acres with tennis courts, softball fields, four lodges, eight picnic shelters, playgrounds and hiking, bridle and cross-country ski trails, a dog park and a disc golf course.

Tryon Park contains 82 undeveloped acres on the western shore of Irondequoit Bay within the City of Rochester. The park is owned by the City of Rochester, but maintained and operated by Monroe County under a 1975 amendment to the Parks Operating Agreement of 1961. It offers trails and natural scenic areas.

Irondequoit Bay Park West and Abraham Lincoln Park consist of 320 natural undeveloped acres offering woodlands and access to the Irondequoit Bay shoreline.

Powder Mills Park

Located in the Town of Perinton, Powder Mills Park contains 373 acres that include five shelters, seven lodges, hiking and cross-country ski trails, picnic areas, playgrounds, a fish hatchery and a lighted downhill ski hill currently operated by Swain Ski.

Mendon Ponds Park

The largest county park is Mendon Ponds located in the Towns of Pittsford and Mendon. Its 2,636 acres have been designated as a National Natural Landmark by the United States Department of the Interior due to its unique geological glacial landforms. Facilities include hiking, bridle and cross-country ski trails, boat launch, fishing and picnic areas, two softball fields, eight picnic shelters and six lodges.

Greece Canal Park

Greece Canal Park's 663 acres are located in the Town of Greece with facilities for picnics and hiking. Development of the park has occurred in phases over a period of years. This park includes softball fields, a soccer field, tennis courts, two lodges, a picnic shelter, playgrounds, a dog park and special permit youth camping.

Lucien Morin Park

Located in the Towns of Penfield and Brighton, this 349-acre park includes hiking, kayaking, canoeing, birdwatching, fishing and non-groomed cross-country skiing.

Devil's Cove Park

Located in the Town of Webster, this 18-acre park remains natural and undeveloped. It is located and reachable by boat or kayak on the northeast end of Irondequoit Bay.

Lehigh Valley Trail

Running through the Towns of Mendon, Henrietta and Rush, this 15-mile trail stretches from the Genesee River to the Ontario County line and extends north to Henrietta following the former Lehigh Valley Railroad railbed. These 240 acres host biking, non-groomed cross-county skiing, hiking, running and horseback riding.

Future Henrietta Park

The County will soon include an additional 78 acres of parkland situated south of Ward Hill Road and east of Rt. 15A in Henrietta. The Park is adjacent to the Lehigh Valley Trail. The south section features wetlands and a trail network. The north section is fallow farmland and is currently meadows.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Lodge & Shelter Reservations			
Abraham Lincoln Park	128	130	130
Black Creek Park	355	360	360
Churchville Park	409	410	410
Ellison Park	609	610	610
Greece Canal Park	550	550	550
Lehigh Valley Park	89	90	90
Mendon Ponds Park	904	900	900
Northampton Park	197	200	200
Oatka Creek Park	84	80	80
Ontario Beach Park	422	420	420
Powder Mills Park	343	340	340
Webster Park	794	880	880
Campground Permits – Webster Park	1,950	1,950	1,950

DEPARTMENT: Parks (88)
DIVISION: Support Services (8803)

DIVISION DESCRIPTION

The Parks Support Services undertakes department capital projects, major repairs, construction and general maintenance. Support Services is involved in the improvement of roads, parking areas, water lines, drainage systems, as well as electric and plumbing systems. This group also receives and responds to all park work orders and undertakes building improvement projects including new buildings, major renovations of existing structures, roof replacements, window and door replacement and masonry upgrades. These services are provided to all park areas, including the Seneca Park Zoo.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 802,680	$ 832,679
Supplies and Materials		25,998	26,500
Employee Benefits		354,012	345,932
Interdepartmental Charges		245,397	289,256
	Total	**1,428,087**	**1,494,367**
Revenue	**Total**	**0**	**0**
Net County Support		**$ 1,428,087**	**$ 1,494,367**

SECTION DESCRIPTIONS

Administration

The Administration section includes staff for oversight and direction for all aspects of support services. These include scheduling, material acquisition and contractual services for park maintenance and construction projects.

Construction

The construction section consists of equipment operators responsible for projects in all park areas, including roads and parking lots, drainage, water and sanitary systems and utility improvements.

DEPARTMENT: Parks (88)
DIVISION: Seneca Zoological Park (8804)

DIVISION DESCRIPTION

Located on the eastern bank of the Genesee River in the City of Rochester, Seneca Park Zoo is owned by the City of Rochester, but maintained by the County under the Parks Operating Agreement of 1961. The goal of this division is to provide a quality zoo experience to the visiting public. Performance measures include zoo attendance figures.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 2,797,063	$ 2,916,863
Contractual Services		855,638	967,035
Supplies and Materials		523,000	532,000
Debt Service		3,140,721	3,044,863
Employee Benefits		1,401,623	1,459,230
Interdepartmental Charges		204,834	229,252
	Total	**8,922,879**	**9,149,243**
Revenue			
Hotel/Motel Tax		1,300,000	1,350,000
Park Fees		1,781,000	1,781,000
State Aid		300,000	300,000
Other Revenue		272,000	272,000
Appropriated Fund Balance		98,767	56,413
	Total	**3,751,767**	**3,759,413**
Net County Support		**$ 5,171,112**	**$ 5,389,830**

SECTION DESCRIPTIONS

Administration

The Administrative staff supervises and coordinates all field operations within the division. Staff establishes programs, conducts research projects and ensures compliance with all governmental regulations pertaining to zoological activities.

Animal Management

The Animal Management section exhibits zoological species in a safe and, where possible, natural setting. It has responsibility for the construction and refurbishment of exhibits, the care and feeding of animals and the protection of all specimens from vandalism.

Animal Health

The Seneca Park Zoo maintains a comprehensive veterinary hospital that includes one full-time veterinarian. Zoo staff are trained to implement recommendations of the zoo's veterinary team and to conduct behavioral observations. This section strives to improve animal health and longevity and increase the animal birth/hatching rate.

Buildings and Grounds

The Buildings and Grounds section is responsible for the beautification of the zoo park land and the maintenance of the buildings.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Zoo Attendance	289,116	310,000	310,000

DEPARTMENT: Parks (88)
DIVISION: Horticultural (8805)

DIVISION DESCRIPTION

The Horticultural Division is responsible for the planting and care of plants, shrubs and trees. It provides the horticultural resources used to beautify and maintain landscaping throughout the parks system.

Maintenance and oversight are provided for four Parks: Durand Eastman, Highland, Genesee Valley and Seneca. Additional responsibilities include the coordination of Highland Park – Lamberton Conservatory programs, preservation of the arboreta located in Durand Eastman Park and Highland Park and assessment of tree planting and trimming requirements throughout the parks system. The goal of the Horticultural Division is to provide a diverse horticultural collection to the general public, parks and other governmental agencies to maintain our unique horticultural heritage, as well as, to provide recreational and educational opportunities. Performance measures include lodge and shelter reservations.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 1,450,871	$ 1,489,514
Contractual Services		198,516	117,800
Supplies and Materials		115,500	57,500
Employee Benefits		655,485	714,600
Interdepartmental Charges		307,283	336,787
	Total	**2,727,655**	**2,716,201**
Revenue			
Hotel/Motel Tax		150,000	150,000
Park Fees		175,000	175,000
State Aid		155,688	156,000
Other Revenue		80,000	0
	Total	**560,688**	**481,000**
Net County Support		**$ 2,166,967**	**$ 2,235,201**

SECTION DESCRIPTIONS

Administration

The Administration section supervises and directs the division's horticulturists and support staff. It is responsible for maintaining efficiency and productivity within the division and encourages professional enrichment through seminars and training programs.

Arboretum

The Arboretum, begun in the 1880s, is one of the oldest and largest municipal arboreta in the United States. Arboretum staff collects and nurtures plants, trees and shrubs for the Monroe County Parks System, performing horticultural research and offering public service education through workshops, guided tours and publications. Among its specific activities is the care and maintenance of the world's

largest lilac collection located at Highland Park. The arboretum section includes not only the arboreta located in Durand Eastman Park and Highland Park, but also the Lamberton Conservatory at Highland Park that offers seasonal and permanent displays of flowers.

Forestry

The Forestry staff are responsible for the maintenance of healthy and desirable trees and shrubs throughout the park system. Forestry personnel regularly survey park areas to assess existing conditions. Trees and plant life that are diseased or have become hazardous to the public are replaced with new specimens by the staff. The staff also identify park areas that are appropriate settings for new plantings. Additional tree and plant life are continually propagated and developed for the beautification and conservation of the county's parkland.

Highland and Beikirch Parks

Highland Park (an Olmsted Park) is the horticultural showcase of the Parks Department. Its 158 acres contain the Landmark Society of Western New York headquartered in the historic Warner "Castle", the Lamberton Conservatory, a portion of the county's Arboretum, and various botanical and floral collections. Highland Park supports the world's largest lilac collection and attracts thousands of visitors to the annual Lilac Festival occurring during May. Located on the southern edge of Rochester, its facilities include hiking paths, an ice-skating rink, and a softball field. Highland Park is owned by the City of Rochester but maintained and operated by the county through the Parks Operating Agreement of 1961. Beikirch Park hosts several memorials, including for Vietnam Veterans, the War on Terror, AIDS and Worker's Rights.

Genesee Valley Park

Genesee Valley Park (an Olmsted Park) offers fishing and boating facilities, as well as playing fields for soccer, cricket and softball. It contains eight picnic shelters in addition to trails for hiking, biking and cross-country skiing. Genesee Valley Park is owned by the City of Rochester but maintained and operated by the county through the Parks Operating Agreement of 1961.

Durand Eastman Park

Situated on the shore of Lake Ontario, Durand Eastman Park contains botanical collections, steep wooded slopes, small lakes and scenic vistas. Recreational facilities include hiking, bridle and cross-country ski trails, eight picnic shelters and playground areas. Durand Eastman Park is owned by the City of Rochester (with the exception of several county-owned portions) but is maintained by the County through the Parks Operating Agreement of 1961.

Seneca Park

Seneca Park (an Olmsted Park) offers a scenic view of the Genesee River Gorge. The lower park has the focal point of the pond and is bordered by three rustic shelters. There is a trail system for hiking, which parallels the steep river gorge terrain. Park Operations is responsible for park maintenance outside the immediate area of the zoo. Activities include grounds keeping, landscaping and building maintenance.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Lodge & Shelter Reservations			
Durand Eastman Park	376	380	380
Genesee Valley Park	495	500	500
Highland Park	556	560	560
Seneca Park	411	410	410

DEPARTMENT: Parks (88)
DIVISION: Recreation and Education Programs (8806)

DIVISION DESCRIPTION

The Division of Recreation and Education Programs houses the Ontario Beach Park supervised swimming area and hosts the department's "Movies in the Park" and "Winterfest" programs.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 125,324	$ 112,121
Contractual Services		13,000	10,500
Supplies and Materials		5,000	6,500
Employee Benefits		9,587	8,577
Interdepartmental Charges		2,201	1,967
	Total	**155,112**	**139,665**
Revenue			
Recreation Fees		25,000	25,000
	Total	**25,000**	**25,000**
Net County Support		**$ 130,112**	**$ 114,665**

SECTION DESCRIPTIONS

Programming

The Recreation and Education Programs division's special events and programmatic offerings (Winterfest and Movies in the Park) provide family friendly events.

Swimming

The Parks Swimming Program provides safe swimming and recreation at Ontario Beach.

DEPARTMENT: Parks (88)
DIVISION: Golf (8808)

DIVISION DESCRIPTION

The Golf Division includes the administration, operation, maintenance, and development of the three (3) county golf courses at Durand-Eastman, Genesee Valley and Churchville Parks. The division is responsible for all aspects of golf course maintenance, including tees, greens, fairways and driving ranges. Building and equipment maintenance is also included in this division.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 1,992,256	$ 1,936,842
Contractual Services		766,750	770,350
Supplies and Materials		410,202	395,500
Employee Benefits		412,548	421,646
Interdepartmental Charges		224,428	243,548
	Total	**3,806,184**	**3,767,886**
Revenue			
Golf Fees		2,013,000	2,013,000
Concessions		1,487,000	1,486,500
Other Revenue		120,000	185,000
	Total	**3,620,000**	**3,684,500**
Net County Support		**$ 186,184**	**$ 83,386**

SECTION DESCRIPTIONS

Administration

The Administration section administers and supervises the staff at each of the golf courses. This includes inspections, project planning, budgeting, procurement, hiring and training. Administration is also responsible for contract administration and oversight. Direction is provided for golf and grounds conditions, equipment, irrigation procedures, fertilizers and pesticides. Oversight is provided for customer satisfaction measures.

Durand Eastman Golf

Durand Eastman Golf Course is located on Lake Ontario and has one (1) 18-hole golf course built in 1932, designed by Robert Trent Jones. It measures 6,075 yards in length and plays to a Par 70. The Durand Eastman course also has a clubhouse, pro shop and a stand-alone snack shack on the grounds.

Genesee Valley Golf

Genesee Valley Golf Course consists of two (2) 18-hole golf courses. The “Old Course” was built in 1923, measures 6,374 yards in length and plays to a Par 71. The “New Course” was built in 1925, measures 5,270 yards in length and plays to a Par 67. The Genesee Valley course also has a clubhouse, a pro shop, driving range, snack bar and administrative offices.

Churchville Golf

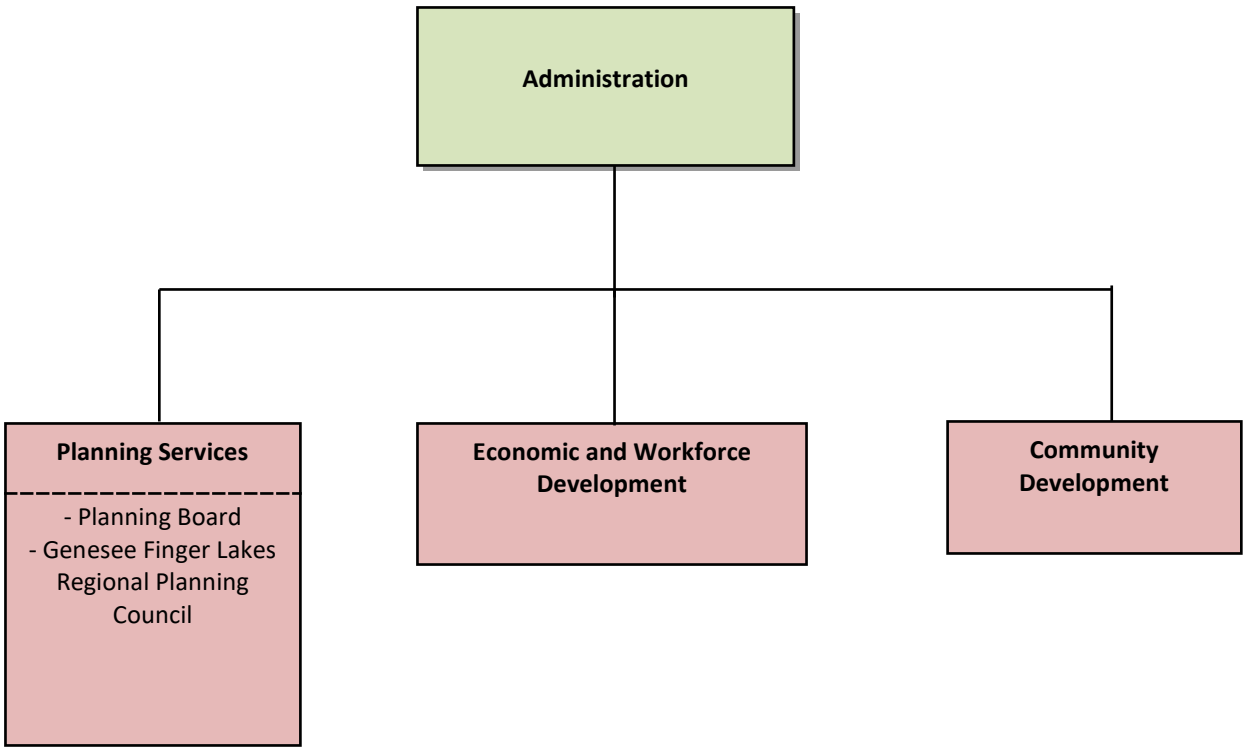
Churchville Golf Course consists of one (1) 18-hole golf course and one (1) 9-hole golf course. The 18-hole course was built in 1942, measures 6,671 yards in length and plays to a Par 72. The 9-hole course was constructed in 1965, measures 3,195 yards in length and plays to a Par 36. The Churchville course also has a pro shop, driving range and snack bar on the grounds.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
9-Hole Golf Rounds	89,532	92,000	92,000
18-Hole Golf Rounds	48,477	46,000	46,000
Permits Issued	652	650	650
Passes Sold	1,067	1,070	1,070
Beverages Sold	65,033	65,030	65,030
Grill Items Sold	17,220	17,220	17,220
Snacks and Candy Sold	17,657	17,660	17,660
Golf Cart Rentals	80,230	80,230	80,230

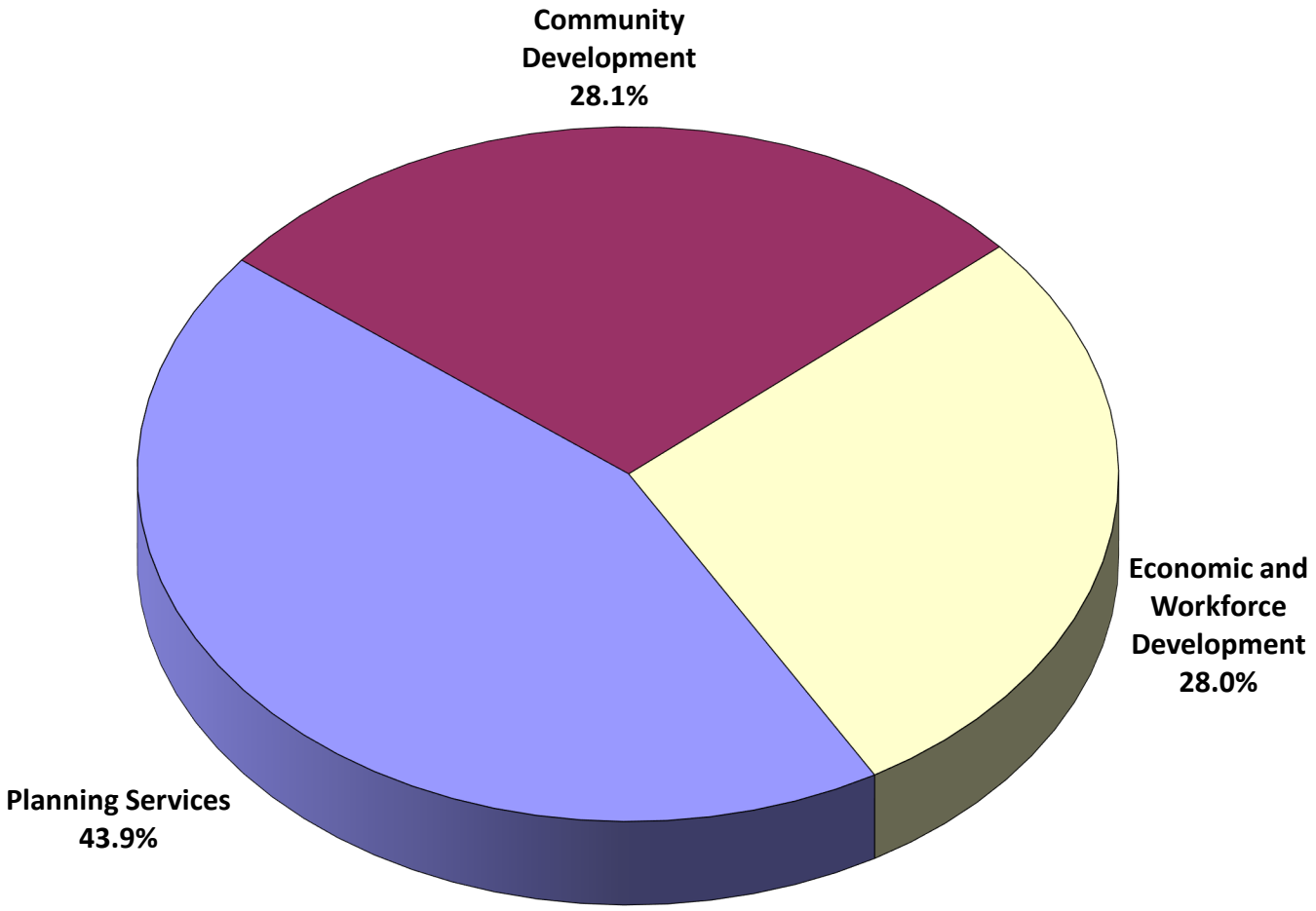
PLANNING AND DEVELOPMENT (14)

PLANNING AND DEVELOPMENT (14)



PLANNING AND DEVELOPMENT

2027 Budget - $3,172,095



The percentages above do not reflect the deduction of Service Chargebacks.

DEPARTMENT: Planning and Development (14)

DEPARTMENT DESCRIPTION

The Planning and Development Department provides and coordinates a broad range of programs focusing on job retention and creation, employment and training services, land use planning and resource conservation as well as housing and neighborhood preservation. The department integrates planning services with economic and community development activities through partnerships with local governments and the private sector.

Mission

The department provides planning and development information and assistance, project administration and employment services that improve the quality of life for county residents through public and private sector cooperation.

2026 Major Accomplishments

Planning Services

- Completed 415 Development Reviews.
- Completed or reviewed 135 projects requiring federal and/or state environmental assessment for county departments.
- Provided the Frederick Douglass-Greater Rochester International Airport and other county departments with mapping, database, technical and regulatory support and coordination.
- Prepared the 2027-2032 Capital Improvement Program and completed the State Environmental Quality Review (SEQR) Status Report for the 2027 Capital Budget.
- In conjunction with the 2026 additions to the Agricultural District, published an online map of the consolidated Monroe County Agricultural Districts for municipal and public use.
- The Monroe County Land Bank Corporation (MCLBC) acquired three parcels, completed demolition of two vacant, condemned structures, and began construction of three new single-family homes, with anticipated completion in October 2026.
- Received a $15,000 grant from Genesee Transportation Council Unified Planning Work Program (GTC UPWP) to prepare the annual Monroe County Municipal Land Use Monitoring Report.
- Held two in-person Monroe County Land Use Decision Making Training sessions, with 200 municipal board members, municipal staff, and interested members of the public in attendance, representing 588 hours of training.
- Completed the Monroe County Agriculture and Farmland Protection Plan Update for consideration and adoption by the Monroe County Legislature, anticipated in July 2026.
- Completed Plan Forward, Monroe County's first comprehensive plan since 1979. The plan is implementation-focused, grounded in public input and data, and organized around economic and workforce development, infrastructure, public health, and public safety.

Economic and Workforce Development

- Approved 27 projects from January to May 2026 between the County of Monroe Industrial Development Agency (COMIDA) and Monroe County Industrial Development Corporation (MCIDC), resulting in the investment of $167.5 million in the community and the creation or retention of 845 direct jobs within three years.
- The Monroe County-Upstate NY APEX Accelerator provided direct training, counseling and government marketing support to 1,910 businesses, which have secured over $1.3 billion in government contracts. APEX sponsored and participated in 50 training and

outreach events, reaching over 6,300 industry representatives, agencies, and partners in support of the government industrial base throughout the fiscal year ending June 2026.

- Continued the Mpower partnership between MCC and Monroe County/COMIDA with the allocation of a $500,000 contract. Mpower directly responds to the need to grow the local workforce through the upskilling and reskilling of County residents through accessible training based upon local market demand, with industry focus areas including healthcare, advanced manufacturing, and information technology.

- Established a strong working partnership with Monroe County's workforce development fiscal agency, RochesterWorks, including program management and project lead generation.

- Continued the $5.8 million, ARPA-funded Monroe County MicroAdvantage Loan Program, providing access to capital otherwise not available to small and early-stage businesses. Loans range between $10,000 and $50,000 and carry a below-prime interest rate. Most small businesses with less than $4 million in revenue and 25 or fewer employees are eligible, with special features for certified Minority/Women-owned Business Enterprise (M/WBE) and service-disabled veteran-owned businesses. To date, 108 loans have been approved totaling $5.34 million, including 78 M/WBE loans totaling $3.7 million. Targeted marketing, business coaching, and technical assistance have helped reach new applicants.

- Continued Equip Monroe, the modernized equipment rebate program for non-retail businesses making job-supporting equipment purchases, with nearly 50 rebates approved in 2025 and $163,500 in total awards.

- Leveraged MCIDC financing tools to support business growth and community investment, including 14 SBA 504 loans approved or funded in 2025, $15.9 million in total project dollars, and three Revolving Loan Fund deals totaling $460,000 under the updated RLF framework.

- Advanced a stronger housing and workforce-competitiveness strategy through the COMIDA Housing Study, which found that nearly half of renters are cost-burdened, less than one month of housing inventory is available, and demand is strongest in a price range below the cost of new construction.

- Partnered with Visit Rochester and the Frederick Douglass-Greater Rochester International Airport through COMIDA to support the establishment of an incentive fund and program to increase and enhance airline service competitiveness.

Community Development

- Invested over $1,050,000 for first-time homebuyers, providing Monroe County families with the opportunity to achieve home ownership through acquisition, rehabilitation and resale, down payment assistance, and closing cost assistance.

- Completed 60 housing rehabilitation projects in participating municipalities throughout Monroe County, totaling $1,250,727, which improved housing conditions and addressed critical repair and accessibility needs for low- to moderate-income homeowners.

- Invested $820,579 for 14 public works and facilities projects in participating municipalities throughout Monroe County, many of which improved accessibility for persons with disabilities and older adults.

- Invested $150,000 of HOME Investment Partnerships Program (HOME) funding. Monroe County funding leveraged $19,428,190, contributing to the construction of 45 units of affordable rental housing.

- Supported housing stability across suburban Monroe County through foreclosure prevention and predatory lending counseling, housing hotline referrals, senior home assessments, and related services that help residents remain safely housed.

2027 Major Objectives

Planning Services

- Prepare the 2028-2033 Capital Improvement Program and complete the SEQR Status Report for the 2028 Capital Budget.

- Provide two 4-hour land use decision-making workshops and one full-day training workshop to municipal leaders, staff, board members, and professionals.

- Complete and publish the annual Municipal Land Use report and apply for funding for the 2027 Monroe County Municipal Land Use Monitoring report.

- Implement Plan Forward, the Monroe County Comprehensive Plan, by collaborating with County departments and municipal partners to use the plan's data, goals, and strategies to strengthen funding requests and translate community input into tangible improvements.

- Continue implementation of the Countywide Active Transportation Plan, the Active Transportation Implementation Plan, and Safe Streets and Roads for All (SS4A) and Unified Planning Work Program (UPWP) grants.

- Collaborate with the Departments of Public Safety and Transportation to develop a Vision Zero Action Plan in 2027 that integrates the CATP Implementation Plan, County Local Road Safety Plan, and Community Traffic Safety Team.

- Collaborate with New York State and the City of Rochester to develop a restoration plan for the Genesee Valley Park Olmsted Arch Bridges.

- Implement the County's Agricultural and Farmland Protection Plan update by working with the Agricultural and Farmland Protection Board and New York State Agriculture and Markets.

- The Monroe County Land Bank Corporation will complete the sale of three single-family homes to first-time home buyers, returning three long-vacant parcels to the town and county tax rolls.

- Continue the promotion of Lake Ontario sport fishing and associated tourism through a strategic digital marketing campaign.

Economic and Workforce Development

- Continue to collaborate with local economic development partners to support Monroe County businesses, create and retain jobs, increase private investment, and strengthen the tax base.

- Continue outreach efforts to educate small businesses in underserved communities about opportunities to access capital through the Monroe County MicroAdvantage Loan Program.

- Continue to promote government contracting opportunities to small businesses through the Monroe County-Upstate NY APEX Accelerator in partnership with federal and state agencies.

- Support regional economic and workforce development collaborations with private-sector businesses and higher education institutions, focusing on high-tech industries such as optics, photonics, lasers, semiconductors, advanced manufacturing, and related supply chains.

- Dedicate resources to identifying and advancing land suitable for shovel-ready site development, with a focus on infrastructure that supports major industrial investment.

- Maintain support of local community organizations focused on workforce development programs that provide job training, upskilling, and career pathways for workers.

- Highlight and promote Monroe County's Foreign Trade Zone as part of a broader business attraction and retention toolkit.

- Expand and enhance the Monroe County MicroAdvantage Loan Program by increasing the low-interest loan cap for eligible Monroe County small businesses from $50,000 to $100,000, subject to MCIDC program approvals.

- Revise and strengthen COMIDA's housing incentives policy based on the Housing Market Assessment to better align incentives with current demand, affordability gaps, middle-market housing needs, senior housing, and supportive housing opportunities.

- Continue MCIDC modernization by defining Revolving Loan Fund parameters for the post-ARPA period, evaluating workforce development investments, reducing program redundancies, and improving marketing of business-support tools.

Community Development

- Invest additional funding to complete public works, infrastructure and facilities projects in participating municipalities throughout Monroe County, with many projects improving accessibility for persons with disabilities and older adults.

- Increase available housing inventory through acquisition, rehabilitation and resale.

- Provide first-time homebuyer purchase subsidies to five (5) program participants to enable them to purchase their first homes.
- Utilize Community Development Block Grant (CDBG) and/or HOME Investment Partnerships Program funding to improve housing stock for low- and moderate-income households in suburban Monroe County.
- Utilize HOME funding to develop affordable housing for low- and moderate-income households in suburban Monroe County.
- Monitor federal HUD budget developments for CDBG, HOME, and ESG and adjust project planning as needed to preserve housing preservation, infrastructure, and homelessness-response capacity.

DEPARTMENT BUDGET

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 1,442,503	$ 1,692,082
Contractual Services		135,787	64,892
Supplies and Materials		3,500	3,500
Employee Benefits		786,433	855,492
Interdepartmental Charges		603,985	556,129
	Total	**2,972,208**	**3,172,095**
Appropriations by Division			
Planning Services		1,092,632	1,216,211
Economic and Workforce Development		989,237	959,401
Community Development		855,702	961,946
	Total	**2,972,208**	**3,172,095**
Revenue			
Transfer from CDBG		880,702	986,846
COMIDA/MCIDC Reimbursements		590,000	590,000
Federal Aid		15,000	15,000
	Total	**1,485,702**	**1,591,846**
Net County Support		**$ 1,486,506**	**$ 1,580,249**

DEPARTMENT: Planning and Development (14)
DIVISION: Planning Services (1401)

DIVISION DESCRIPTION

The principal role of the Planning Services Division is to assist the County Executive, other County departments and local governments in setting, evaluating and achieving the long-term objectives of the community. Planning Services provides data and information, issue and policy analysis, and alternatives and solution evaluation to decision makers. Planning Services also undertakes special studies related to zoning and land use matters.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 529,029	$ 644,949
Contractual Services		64,342	50,447
Supplies and Materials		2,000	2,000
Employee Benefits		377,146	419,368
Interdepartmental Charges		154,752	134,084
	Total	**1,127,269**	**1,250,848**
Revenue			
Transfer from CDBG		25,000	25,000
Federal Aid		15,000	15,000
	Total	**40,000**	**40,000**
Net County Support		**$ 1,087,269**	**$ 1,210,848**

SECTION DESCRIPTIONS

Planning Services

The Planning Services Division provides a diverse array of services related to land use and development including: technical and mapping support in the development and implementation of various land use plans and regulations; guidance on project permitting and compliance with environmental review; preparation of the annual Land Use Report on major projects proposed, approved, and constructed; coordination of the Capital Improvement Program and training opportunities through the Land Use Decision-Making Training Program.

County Planning Board

The Monroe County Planning Board advises the County Administration and Legislature on the county's Capital Improvement Program (CIP). The Board reviews and recommends an updated CIP each year and provides a public forum for discussion of the proposed CIP. The Monroe County Planning Board also considers amendments to adopted CIPs and the capital budget.

Genesee Finger Lakes Regional Planning Council

Genesee Finger Lakes Regional Planning Council (G/FLRPC) provides technical assistance on development programs that have regional impact. Representatives from nine member counties (Monroe, Genesee, Livingston, Ontario, Orleans, Seneca, Wayne, Wyoming and Yates) participate in this program. G/FLRPC provides a forum to discuss matters of regional concern, formulates development plans and provides technical assistance to maximize understanding of regional programs.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Development, Agency Review, and Reports Issued	433	415	415
Federal and State Environmental Reviews	134	135	135
Municipal Officials, Professionals Trained	146	200	150
Airport GIS Projects Completed	16	14	10
Intergovernmental Coordination Activities	233	308	305
GIS Data and Application Projects Completed	45	40	40

DEPARTMENT: Planning and Development (14)
DIVISION: Economic and Workforce Development (1403)

DIVISION DESCRIPTION

Through private, state, federal and County financial resources and technical assistance, the Economic and Workforce Development Division supports businesses, units of local government and major county facilities, such as the Airport, in economic development activities. The division provides administrative support to the County of Monroe Industrial Development Agency (COMIDA) and the Monroe County Industrial Development Corporation (MCIDC).

Division staff provide community leadership and outreach by coordinating and guiding development to achieve maximum public benefit, seeking ways to address major economic issues facing the county and developing strong working relationships with other economic development agencies in the region. Other services include a business outreach program, the Monroe County-Upstate NY APEX Accelerator program office, conduit to U.S. Small Business capital asset finance, administration of programs that provide assistance with capital investment and job creation, administration of business financing programs, technical assistance to businesses interested in undertaking expansion or relocating to the area, site analysis and identification, coordination of project reviews, implementation of tax incentives and other programs, and facilitation of job training and education resources.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 467,941	$ 530,991
Contractual Services		62,480	5,480
Supplies and Materials		500	500
Employee Benefits		195,653	211,795
Interdepartmental Charges		262,663	210,635
	Total	**989,237**	**959,401**
Revenue			
COMIDA Reimbursement		490,000	490,000
MCIDC Reimbursement		100,000	100,000
	Total	**590,000**	**590,000**
Net County Support		**$ 399,237**	**$ 369,401**

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Businesses Contacted Through Outreach	1,060	1,050	1,000
Loans Packaged Through Financing Programs	62	55	40
Jobs Impacted	563	1,000	1,000
Jobs Created (over next 3 years)	466	700	700
Direct Jobs Created Per Project	16	30	30

DEPARTMENT: Planning and Development (14)
DIVISION: Community Development (1404)

DIVISION DESCRIPTION

The Community Development Division administers the Community Development Block Grant (CDBG), HOME Investment Partnerships Program (HOME), and Emergency Solutions Grants (ESG) allocations from the U.S. Department of Housing and Urban Development (HUD). Together, these HUD allocations channel nearly $3 million into housing, economic development, community services, public facilities, infrastructure projects and programs that primarily benefit low- to moderate-income families, seniors and persons with special needs in the suburban municipalities.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 445,533	$ 516,142
Contractual Services		8,965	8,965
Supplies and Materials		1,000	1,000
Employee Benefits		213,634	224,329
Interdepartmental Charges		186,570	211,410
	Total	**855,702**	**961,846**
Revenue			
Community Development Block Grant		855,702	961,846
	Total	**855,702**	**961,846**
Net County Support		**$ 0**	**$ 0**

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Housing Rehabilitation Projects Completed	66	60	70
First Time Home Buyers Counseled	93	80	80
First Time Home Buyer Purchase Subsidy	2	5	5
Affordable Apartments Under Construction	45	45	42
Community Infrastructure Projects Completed	14	15	5
Foreclosure Prevention & Predatory Lending Counseling	79	80	75
Housing Hotline Calls (Suburban)	439	500	100
Property Management Workshops	5	5	4
Senior Home Assessments	490	480	480

PUBLIC DEFENDER (26)

DEPARTMENT: Office of the Public Defender (26)

DEPARTMENT DESCRIPTION

The Public Defender is appointed by the County Legislature for a two-year term. The Public Defender's Office represents indigent individuals in Criminal Court proceedings, Family Court, Surrogate Court and Appeals. Services are mandated by state and federal laws, with limited county control. The Public Defender heads a professional staff which includes attorneys and support staff.

Mission

In compliance with state and federal constitutions, the Monroe County Public Defender's Office is a legal service component of Monroe County government that provides quality legal representation to its clients; advocates for the protection of the constitutional rights of its clients; contributes to the efficient and effective operation of the criminal justice system in Monroe County; advocates and works toward achieving results that have the greatest likelihood to help rehabilitate clients and prevent them from committing new crimes; and creates a work environment that supports the empowerment and teamwork of its employees.

2026 Major Accomplishments

- Offered the Initial Attorney Training Program (IATP) for the fifth consecutive year. Through the IATP, new attorneys – commonly unadmitted – are trained for five months before they enter their first work assignments. The 2026 class numbered 10 participants.
- Offered 19 Continuing Legal Education (CLE) programs between January and August with more expected before the end of the year. These programs are commonly offered to the attorneys with the Conflict Defenders Office (CDO) and the Assigned Counsel Program (ACP).
- Created and maintained a motion generator designed to offer attorneys assistance with high quality pleadings.
- Investigations Bureau received Safety Training from the Monroe County Safety & Security Administrator to ensure that best practices are followed to ensure the safety of our investigators in the field.
- The Family Defense Unit (FDU) contributed directly or indirectly to the reduction of new Article 10 filings compared to last year, from 96 to 59 for the same six-month time period.
- Family Court obtained a New York State Office of Indigent Legal Services (ILS) grant for $1M to be split between this Office, Conflict Defenders Office and Assigned Counsel Program, supporting the addition of two attorney positions.
- Members of the Family and FDU Bureaus provided instruction at six CLE programs.
- Implemented the NICE Justice Digital Evidence system, in replacement of the discovery portal, to assist attorneys in prompt and accurate review of discovery.
- Contracted with Rio Apps to build a cloud-based case management system that will pair with the NICE Justice Digital Evidence system to help make our case management and discovery process run in conjunction with each other.
- Appeals Bureau prevailed on all six appeals before the Court of Appeals.

2027 Major Objectives

- Maintain appellate case backlog reduction targets during periods of staff turnover and changing roles.
- Ensure that the office secures adequate and professional office space to meet its expanding needs.
- Increase community involvement and expand FDU exposure in community stakeholder and partnership meetings.
- Continue to work with the New York State Office of Indigent Legal Services regarding critical funding needed to address family law recruitment, retention issues, and evaluate and address salary and casework inequities both within and outside Monroe County to improve staff retention.

DEPARTMENT BUDGET

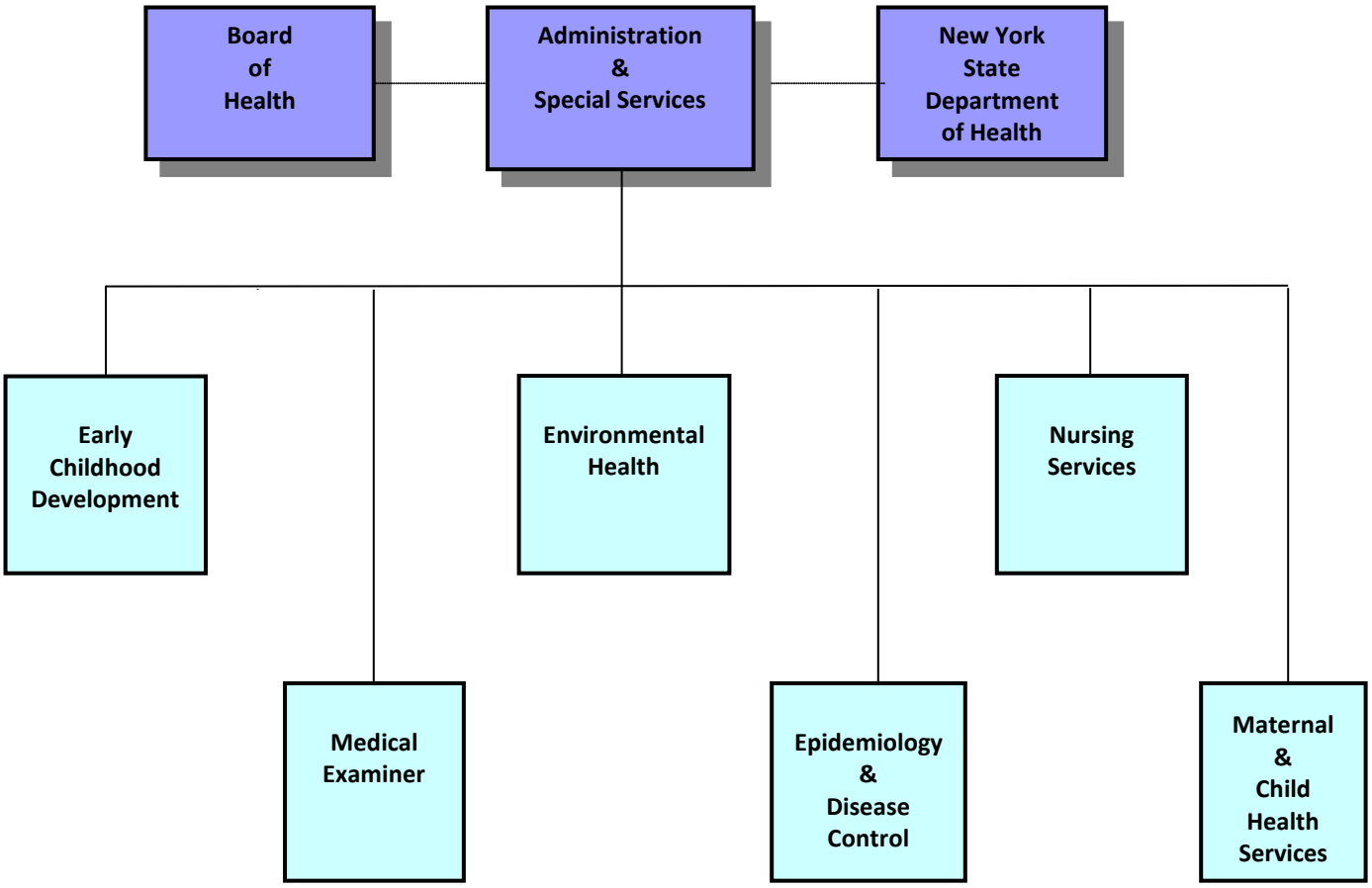
		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services	$	9,073,322	5,477,273
Contractual Services		688,672	459,789
Supplies and Materials		38,376	7,000
Employee Benefits		3,660,087	2,487,491
Interdepartmental Charges		1,061,450	1,188,975
	Total	**14,521,907**	**9,620,528**
Revenue			
State Aid		4,522,497	312,086
	Total	**4,522,497**	**312,086**
Net County Support	**$**	**9,999,410**	**$ 9,308,442**

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Criminal Trials			
New Cases Total	9,631	10,000	10,000
Felony	3,485	4,000	4,000
Misdemeanor & Violations	6,146	7,000	7,000
Probation Violations	574	600	600
Fugitive Warrants	53	75	75
Sex Offender Classification Hearings	58	75	75
Parole Assignments	362	500	500
Trials Total	71	75	75
Felony	48	40	40
Misdemeanor & Violations	23	60	60
Parole Violation Hearings	868	1,000	1,000
Parole Violation Cases Closed	363	400	400
Family Court			
New Cases	5,817	7,000	7,000
Closed Cases	6,202	6,000	6,000
Appeals			
New Cases	259	300	300
Briefs Filed	119	160	160
Closed Cases	140	150	150

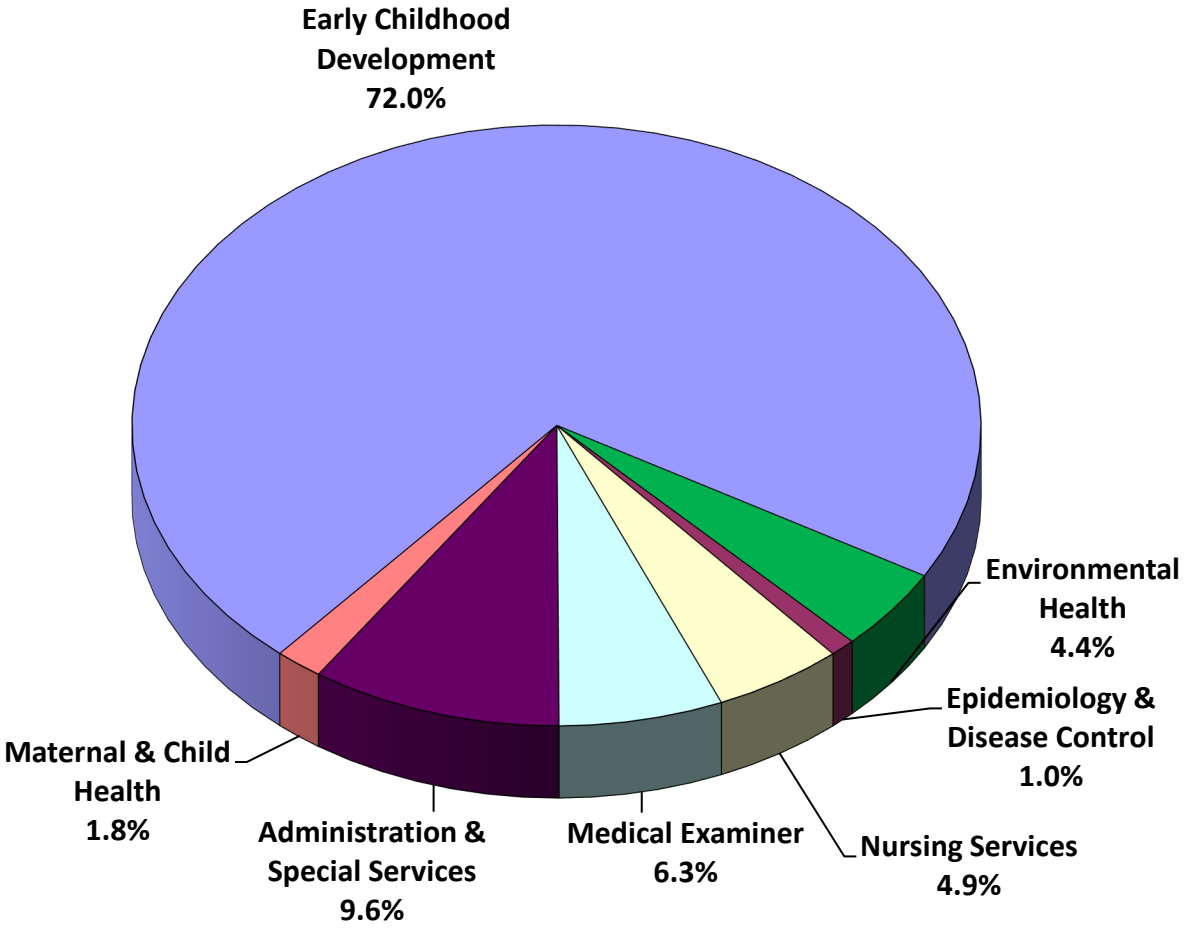
PUBLIC HEALTH (58)

PUBLIC HEALTH (58)



PUBLIC HEALTH

2027 Budget - $107,567,194



The percentages above do not reflect the deduction of Service Chargebacks.

DEPARTMENT: Public Health (58)

DEPARTMENT DESCRIPTION

The Department of Public Health provides a wide range of services designed to promote and protect the public's health. Services focus on promoting health through education, preventive services and enforcement of state and local health codes and medical policies. Categories of service include administration and special services (including emergency planning, opioid and addiction services and anti-violence efforts), nursing services (including clinic services), maternal and child health programs, environmental health services, epidemiology and data analytics, early childhood development and medical examiner services.

Mission

The Monroe County Department of Public Health provides direct public health services and collaborates with the community to work towards an optimal health status for all Monroe County residents and of the environment. As a health leader, the department strives to closely monitor the changing health care environment, recognize important health issues, make connections between health agencies and factors that influence health and connect individuals to needed resources and supports.

2026 Major Accomplishments

Administration and Special Services

- In collaboration with the Monroe County Department of Public Safety in June 2026, coordinated, developed, trained and conducted a FEMA evaluation of the Monroe Community College Community Reception Center (CRC) involving the potential evacuation of the Webster Central School District (WCSD) students and teachers/administrators during a Ginna Nuclear Power Plant radiological emergency response scenario.

- Coordinated and facilitated the successful update of our Monroe County Chempack Plan (Nerve Agent Antidote Response) in January 2026 based on the Full-Scale Exercise in October 2025. This exercise and updated plan strengthen our response to a large-scale organophosphate farming accident or a nerve agent terrorist action requiring Chempack medications being distributed to the impacted location within 1 hour of the event.

Addiction Services

- Completion of 8 phases of Call-to-Action anti-stigma campaign since 2024 (2 phases in 2026), resulting in receipt of Bronze Telly Award for Public Service Announcements.
- Expansion of youth programming to include anti-stigma journaling workshop and Drug Education Program, resulting in 44 school visits in the first quarter of 2026.
- Distribution of 16,104 Narcan (overdose rescue) kits to the community through street outreach, Narcan Training, Community Events and 647 Naloxboxes from 1/1/26-6/1/26.

Nursing Services

Tuberculosis

- Located, scheduled and evaluated over 90% of Class B1 patients; developed process to identify and locate Class B2 and B3 and screen for TB.

STD/HIV Control Program

- Implemented rapid HIV testing by Public Health Representatives (PHRs) in the field.
- Developed and implemented an algorithm to assign high priority chlamydia cases for case investigation.
- Assign 90% of syphilis and HIV cases to our internal team as they are received, referring cases to the state PHRs rarely, 10% or less of the time, and only when we have an abundance of cases reported on the same day.

STD Clinic

- Screened all patients for social determinants of health that impact food security, housing stability and mental well-being and provided 888 referrals to relevant community resources for patients plus items from our clinic food and clothing cupboard.

- Decreased the total number of STI transmissions in the community as seen by the total number of cases in 2025, 6,232, compared to total yearly STIs from 2024, 6,937, a decrease of 705 total cases.

Immunizations

- Achieved 100% perinatal Hepatitis B prevention rate.
- Effectively reduced the exclusion rate in the Rochester City School District to less than 2%.

Maternal and Child Health Services

Women, Infants and Children (WIC) Program

- Maintained an average caseload of 11,816, 5% above our average assigned caseload of 11,215.
- Continued focus on both outreach and retention efforts to continue to meet 105% of target caseload and serve as many WIC eligible families as possible.

Nurse Family Partnership (NFP)

- Successful Continuous Quality Improvement project increasing Developmental Screenings from 50% to 75% in 6 months.
- Successfully certified the NFP nursing team in the use of the Danger Assessment screening tool for evaluating clients affected by Intimate Partner Violence.
- Effectively adapted and made necessary adjustments to align with the Nurse-Family Partnership program's updated model fidelity requirements.

Starlight Pediatrics

- Successfully on-boarded and trained 2 full time registered nurses, recruited and hired a qualified Senior Nurse Practitioner.

Office of Medical Examiner

- Continued work towards Ames Building updates, including selection of designers and contractors for building addition.

Environmental Health

- Collaborated with NYS Department of Health and the City of Rochester to implement a new statewide rental registry system. This system serves as the central repository for Lead Rental Registry Program inspection data and lead-safe certification for rental units within the designated area of concern.

Early Childhood Development

- Collaborated with county Information Services department to lead the development and implementation of an Early Intervention database system, streamlining workflows and automating manual billing processes to improve operational efficiency and maximize billable/family facing Service Coordinator time.

- Collaborated with an independent provider to create a role to support families with a child with a deaf or hard of hearing diagnosis.

- Updated Preschool Provider Manual.

Epidemiology & Disease Control

- In collaboration with the County's school districts, completed preparation and successfully administered the 2025-2026 Youth Risk Behavior Survey.

- Completed analysis and published the 2025-2026 Youth Risk Behavior Survey reports for Monroe County and the Rochester City School District.

- Completed revisions and relaunched the Monroe County Overdose Surveillance Dashboard.

2027 Major Objectives

Administration and Special Services

- Collaborate with the Monroe County Department of Public Safety in a redesign of the Monroe County Radiological Emergency Preparedness Plan (REPP) Community Reception Center (CRC)/ Personal Monitoring Center (PMC) staffing model model that uses additional county administrators from many different departments to serve at the 6 different Ginna Community Reception Centers and Personal Monitoring Center during a Ginna Nuclear Power Plant radiological emergency response scenario.

- Initiate Community-Based Multidisciplinary Medical Outreach program, through RFP dissemination, approval and program implementation.

- Initiate Virtual Family Support and Recovery Program for families of individuals with Substance Use Disorder (SUD).

- Expand First Responder Leave Behind Program to include fire, probation and EMS agencies.

Nursing Services

Tuberculosis – Develop a Purified Protein Derivative (PPD) official training course to provide to the community, including certification, for giving and reading PPDs.

STD/HIV – Partner with Monroe County Department of Human Services to improve patient search effectiveness to improve case finding and investigation outcomes.

STD Clinic – Promote the use and knowledge of prophylactic medications, Doxy PEP and HIV PrEP, through quality improvement measures and clinic driven initiatives to help educate patients on options for informed decision making.

Immunizations – Increase the number of 24-35 month old children with the 4:3:1:3:3:1:4 immunization series completed by 1-2%; decrease September 1 – October 31 school exclusion of children in grades 6-12 due to missing immunizations. 100% prevention rate in Perinatal Hepatitis B cases.

Maternal and Child Health Services

WIC Program – Continue to maintain 105% of target caseload through continued and expanded outreach and retention efforts.

NFP – Raise parent-child interaction screening completion from 36 percent to 50 percent over a six-month period; reinstate the dissemination of a quarterly newsletter to community partners and referral sources to consistently communicate program services, reaffirm program presence in the community and enhance awareness of the program's role in supporting first-time mothers. This initiative's goal is to increase referral rates and strengthen overall program visibility.

Starlight Pediatrics – Continue to explore opportunities for expanding collaborations and services offered at Starlight Pediatrics.

Office of the Medical Examiner

- Integrate newly hired Associate Forensic Pathologist and continue recruitment to fill vacancy of final Associate Forensic Pathologist position.

- Continue planning for Ames Building updates and expansion, including completion of design phase and continued meetings with key contractors.

Environmental Health

- Work with the Coalition to Prevent Lead Poisoning and Common Ground Health to conduct a comprehensive analysis of blood lead surveillance data from the past 10-15 years to identify trends and patterns in blood lead levels that were below the action threshold at the time, but are now recognized as important indicators of lead exposure risk.

Early Childhood Development

- Recruit 2 school districts to provide Preschool Special Education classrooms/services.

- Conduct outreach to 4 pediatric offices to improve Early Intervention referrals.

Epidemiology & Disease Control

- Continue data modernization and visualization work to create a data hub to display communicable disease surveillance information. Collaborate with ROC Against Gun Violence to create a data hub to display gun violence prevention efforts.

- Continue the work of the anti-vaping initiative, made possible by JUUL Settlement Funds, to address youth nicotine usage.

- Collaborate with local school districts to redesign the Youth Risk Behavior Survey to better fit the needs of all the participants.

DEPARTMENT BUDGET

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 14,951,857	$ 15,359,684
Contractual Services		15,407,644	4,115,671
Public Assistance Benefits		71,427,000	73,543,000
Supplies and Materials		771,227	627,750
Debt Service		312,975	191,518
Employee Benefits		8,931,492	9,334,441
Asset Equipment		97,000	60,000
Interdepartmental Charges		4,511,841	4,335,130
	Total	**116,411,036**	**107,567,194**
Appropriations by Division			
Administration & Special Services		18,919,010	10,281,304
Nursing Services		6,429,144	5,304,458
Maternal & Child Health Services		2,137,768	1,956,412
Medical Examiner		6,329,680	6,719,700
Environmental Health		6,449,229	4,759,868
Early Childhood Development		75,228,914	77,495,935
Epidemiology & Disease Control		917,291	1,049,517
	Total	**116,411,036**	**107,567,194**
Revenue			
State Aid		50,824,293	39,740,542
Federal Aid		3,092,267	1,891,356
Fees		3,227,063	3,823,325
Other Revenue		5,383,708	5,562,340
Appropriated Fund Balance		0	287
	Total	**62,527,331**	**51,017,850**
Net County Support		**$ 53,883,705**	**$ 56,549,344**

DEPARTMENT: Public Health (58)
DIVISION: Administration & Special Services (5801)

DIVISION DESCRIPTION

Working directly with the County Executive and the Board of Health, the Administration and Special Services Division ensures that disease prevention, health promotion, environmental protection, public health emergency planning and early childhood development services are effectively utilized to improve the health of the community. Division staff provide leadership within the department and within the community in developing goals, policies, programs and strategies to address a diverse range of public health issues.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 4,290,925	$ 4,821,159
Contractual Services		9,887,082	601,753
Supplies and Materials		169,598	104,500
Employee Benefits		2,671,798	2,995,562
Asset Equipment		97,000	0
Interdepartmental Charges		1,802,607	1,758,330
	Total	**18,919,010**	**10,281,304**
Revenue			
State Aid		10,227,683	1,147,343
Federal Aid		319,590	0
Fees		1,687,151	1,950,000
Other Revenue		4,357,208	4,604,015
	Total	**16,591,632**	**7,701,358**
Net County Support		**$ 2,327,378**	**$ 2,579,946**

PUBLIC HEALTH – ADMINISTRATION & SPECIAL SERVICES
2027 FEES AND CHARGES

Item	2026 Fee	2027 Fee
Birth Certificates	$30	$30
Death Certificates	$30	$30
Genealogy Search Fee	$22	$22
Handling Fee	$10	$10
Expedite Fee	$15	$15
Two (2) Day Shipping, excluding weekends and holidays – US Only	$40	$45
Late Charge < $500 Accounts	$25	$25
Late Charge > $500 Accounts	$50	$50

SECTION DESCRIPTIONS

Commissioner of Public Health

The Commissioner of Public Health articulates the vision for the department and communicates important and timely information to residents, members of the medical community and other key groups to promote and protect the health of all Monroe County residents. The Commissioner of Public Health is responsible for the overall leadership of the department, providing clinical oversight to all department programs, coordination of health business operations and management and ensuring services are appropriate and consistent with department goals and New York State requirements.

Vital Records

Vital Records is responsible for processing and issuing birth, death and related certificates, recording statistical data and interacting with federal, state and local agencies, hospitals, funeral directors, physicians, attorneys and the general public.

Community Engagement Program

The Community Engagement Program works collaboratively with the community to create meaningful relationships, educate residents about improving their health, and develop sustainable solutions to public health and safety issues.

Office of Public Health Preparedness

The Office of Public Health Preparedness (OPHP) is responsible for coordinating the preparation and response to large-scale public health emergencies such as communicable disease outbreaks, radiological responses and bioterrorism events. OPHP staff work collaboratively with Department of Public Health divisions/programs, other county departments, municipalities and other partners to develop and update integrated public health preparedness plans, provide education/training and conduct drills/exercises.

Opioid and Addiction Services Task Force

Created during 2020, this program is tasked with spearheading the planning and system transformation objectives necessary to adequately address substance use disorders in Monroe County. The program's goals are to reduce overdose death, barriers to care, stigma around substance abuse, and adverse outcomes for individuals who use substances. Staff provide support and guidance needed to engage and connect high risk/high need individuals and families with peer services and substance use disorder treatment services as rapidly as possible. The team is responsible for educating the community about Substance Use Disorder (SUD), harmful substances in the drug supply, and stigma around SUD and co-occurring disorders. Additionally, the team distributes harm reduction supplies, such as Naloxone/Narcan, Fentanyl test strips, and Xylazine test strips, throughout the community. The program achieves these objectives through street outreach, public awareness campaigns, education events, community training, an anti-stigma coalition, and various community partnerships. Addiction Services, with the help of Monroe County Department of Public Health – Epidemiology and Disease Control, work with 911 dispatch, community organizations and local law enforcement to identify geographical locations, populations, and individuals in need of support.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Vital Records Events Filed			
Births	9,019	8,500	8,500
Deaths	8,551	8,500	8,500
Opioid and Addiction Services			
Narcan Kits Distributed	49,674	45,000	45,000
Narcan Trainings Conducted – Commercial Establishments	187	240	240
Narcan Trainings Conducted – Overdose Survivors	63	60	100

DEPARTMENT: Public Health (58)
DIVISION: Nursing Services (5802)

DIVISION DESCRIPTION

Nursing Services helps safeguard our community by administering immunizations, providing testing, treatment and care for sexual health and tuberculosis patients, and offering health and wellness education. Direct services are primarily targeted toward historically underserved and/or identified high-risk populations where the service will have the greatest impact. All of the services provided are available to all county residents.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 1,933,441	$ 1,197,256
Contractual Services		2,664,640	2,497,507
Supplies and Materials		234,749	256,600
Employee Benefits		1,029,924	709,458
Interdepartmental Charges		566,390	643,637
	Total	**6,429,144**	**5,304,458**
Revenue			
State Aid		2,963,346	1,942,169
Federal Aid		372,000	0
Fees		14,000	15,325
Other Revenue		405,500	352,000
	Total	**3,754,846**	**2,309,494**
Net County Support		**$ 2,674,298**	**$ 2,994,964**

PUBLIC HEALTH – CLINICS
2027 FEES AND CHARGES

Item	2026 Fee	2027 Fee
Immunization Clinic		
Adult Immunizations	$ 20*	$ 20*
Travel Vaccination Fees:		
Consultation Fee – Immunizations Required for Foreign Travel	$ 65	$ 65
Vaccine Administration Fee	$ 20	$ 20
Immigration Vaccine Fees:		
Immigration Consultation Fee – Single Adult	N/A	$100
Consultation Fee – Family/2+ Individuals	N/A	$150
Vaccine Administration Fee	$ 20	$ 30
Translation of foreign language records	N/A	$0.10/word
TB Clinic		
PPD Skin Test	$ 35	$ 35
Records Request	N/A	$ 10
IGRA (blood screening test for TB	N/A	$150
Fit Testing for 3M N95 mask)	N/A	$ 30

* Plus costs of vaccine(s) received.

SLIDING FEE SCHEDULE – IMMUNIZATION CLINIC

Although the majority of the Immunization Clinic's clients are covered under Medicaid or private insurance, the above fees may be adjusted for those clients whose incomes fall within certain limits based on the federal poverty level and who have no other reimbursement or payment source.

Family income percentage of the federal poverty level	<150%	151-200%	201-250%	251-299%	>300%
Percentage of fee to be charged	0%	25%	50%	75%	100%

SECTION DESCRIPTIONS

Clinic Administration

Clinic Administration ensures clinical quality, regulatory compliance for licensure in an Article 28 Diagnostic and Treatment Center, HIPAA compliance, effective community consultation and leadership, program planning, data analysis, staff supervision and administration of budgets, contracts, grants and special projects.

Tuberculosis Prevention and Control Program

The goal of this program is to prevent the transmission and decrease the incidence of tuberculosis in Monroe County. This is accomplished by providing effective screening and comprehensive treatment of both active disease and latent infection through nursing case management, contact investigations, professional consultations, directly observed therapy, outreach and preventive services for all people affected by TB in Monroe County. The TB Control Program also contracts to provide expert clinical consultations via telehealth services to other counties. The program is partially supported by a grant from the New York State Department of Health (NYSDOH).

STD/HIV Prevention and Control Program

The goal of these programs is to reduce the rates of sexually transmitted infections and HIV in Monroe County by providing confidential, high quality prevention services; disease surveillance of reportable sexually transmitted infections; treatment, (including behavioral counseling, education and outreach interventions including partner notification), and high-risk screening targeted to reduce transmission and link clients to appropriate care in the community. An ongoing priority is returning HIV positive patients who have fallen out of care to a care provider in order to obtain treatment, reduce viral load and prevent transmission. Our Sexual Health Clinic, a designated New York State Center of Excellence, provides high quality, confidential care. Several grants from the NYSDOH and the Center for Disease Control (CDC) partially support these programs.

HIV Surveillance Program

The goal of this program is to confirm cases of HIV and AIDS in Monroe County through case review and determination of risk factors, demographics and lab results. Provider education for mandatory HIV reporting is offered as needed. This program is supported by a grant from the NYSDOH.

Immunization Program

The goal of the Immunization Program is to lower the incidence and transmission of vaccine preventable diseases by ensuring the availability and delivery of vaccines to adults and children, educating Monroe County residents about vaccine preventable diseases, and promoting improved immunization rates. In addition to immunization clinics for adults and children, the program provides: perinatal Hepatitis B case management and follow up; outbreak immunization response, immunization education, information and consultations to community providers, schools and the general public; immunization audits of provider practices and day care providers related to immunization rates and practices; and follow up designed to guide audited practices in improving their immunization rates. This program participates in the Vaccines for Children (VFC) and Vaccines for Adults (VFA) Programs, which provide vaccines to eligible un or under-insured children and adults. This program is a member of the Finger Lakes Area Immunization Coalition, which encourages and supports vaccine practices. A CDC/NYS grant, the Immunization Action Plan, partially funds this program.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Number of Cases			
Chlamydia	4,060	4,500	4,200
Gonorrhea	1,671	2,000	2,000
Early Syphilis	195	200	200
Congenital Syphilis	3	3	2
Number of persons newly diagnosed with HIV	61	50	50
Percentage of newly diagnosed persons linked to HIV medical care within 30 days of diagnosis	86%	95%	95%
Percentage of 24-35 month old children with 4:3:1:3:3:1:4 immunization series completed	71%	73%	74%
Percentage of eligible TB patients who completed treatment within 12 months	100%	100%	100%
Percentage of LTBI patients who completed treatment	67%	70%	70%

DEPARTMENT: Public Health (58)
DIVISION: Maternal and Child Health Services (5803)

DIVISION DESCRIPTION

The Maternal and Child Health Services Division provides public health services to improve birth, developmental and health outcomes for all children and families in our community. Services include primary care to Monroe County children in foster care homes, home visitation to high-risk pregnant and breastfeeding women and their families, nutrition services for pregnant women and children, and referral and linkage services to children and youth with special health care needs, and grant management and oversight for community programs aimed at increasing maternal child health outcomes. All programs work collaboratively with community partners to address health disparities affecting women and children in our local area, especially those from populations facing significant social and economic barriers.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 789,992	$ 930,721
Contractual Services		166,448	10,774
Supplies and Materials		58,274	8,000
Employee Benefits		548,115	606,415
Interdepartmental Charges		574,939	400,502
	Total	**2,137,768**	**1,956,412**
Revenue			
State Aid		238,467	80,016
Other Revenue		132,000	110,000
	Total	**370,467**	**190,016**
Net County Support		**$ 1,767,301**	**$ 1,766,396**

SECTION DESCRIPTIONS

Maternal and Child Health Services Administration

This section is responsible for management of the Maternal and Child Health Services Division, including oversight of the grants supporting the Nurse-Family Partnership (NFP) and Women, Infant and Children (WIC) programs, and for the Children and Youth with Special Health Care Needs grant. Staff works closely with community partners involved in maternal and child work to achieve common goals.

Foster Care (Starlight) Pediatric Clinic

Starlight Pediatric Clinic provides comprehensive primary medical care for children in foster care homes in Monroe County. The goal of this program is to provide coordinated, trauma-sensitive care to promote the physical, developmental, emotional and social well-being of these vulnerable children. This program improves children's access to quality health care and provides intensive health case management while collaborating and aligning with Department of Human Services Foster Care teams and specialty pediatric providers. These efforts promote placement stability and permanency, reduce lengths of stay and help prevent placements in higher level, non-family centered settings.

Nutrition

The Nutrition program includes the following components: Women, Infant and Children (WIC); Breastfeeding Peer Counselor; and Healthy Lifestyle grants. These components target low-income, nutritionally at-risk, pregnant, breastfeeding and post-partum women and their infants/children up to age five. The Nutrition programs provide (1) nutrition and health education counseling; (2) supplemental food for low-income infants and children up to age five; (3) supplemental food for low-income pregnant, breastfeeding and post-partum women; (4) infant feeding education with an emphasis on breastfeeding promotion and support through paraprofessional peer counselors; and (5) referrals to other community services to improve nutritional health as needed. Programs are fully grant funded.

Nurse Family Partnership

The Nurse Family Partnership (NFP) is an evidence-based nurse home visitation program serving low-income, first-time mothers and their children. Visits begin early in the pregnancy, by 28 weeks gestation, and continue through the child's second birthday. Goals of the program are to improve pregnancy outcomes, parenting skills, infant health, child development and economic self-sufficiency for families and their children. NFP is supported by federal, state, local and philanthropic funding sources.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Starlight Pediatric Clinic Billable Visits	1,544	1,200	1,200
Target WIC Caseload Achieved	106%	106%	106%
Breastfeeding Initiation Rates of Infant of a Prenatal WIC Parent	77%	78%	78%
NFP Enrolled Clients Preterm Birth Rate	10%	20%	20%
NFP Enrolled Clients Breastfeeding Infants at 6 Months	32%	40%	40%
NFP Children Fully Vaccinated at 18 Months	85%	85%	85%

DEPARTMENT: Public Health (58)
DIVISION: Office of the Medical Examiner (5804)

DIVISION DESCRIPTION

The Office of the Medical Examiner (OME) is responsible for the investigation and, when necessary, certification of all suspicious and unattended deaths in the community. To these ends, advances in forensic science have been incorporated into the work process to provide the most accurate and efficient results possible. The Medical Examiner and staff may provide court testimony on the results of these investigations. The OME also maintains an educational component, speaking with various community groups and offering educational programs to various schools in the area, as well as offering the Fellowship Training Program in forensic pathology in collaboration with the University of Rochester School of Medicine and Dentistry. The OME has also been involved in the planning process in working to mitigate any potential public health emergencies, especially significant fatalities associated with a pandemic or other mass fatality event.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 3,047,413	$ 3,433,787
Contractual Services		795,491	656,768
Supplies and Materials		247,687	253,200
Debt Service		312,975	191,518
Employee Benefits		1,495,088	1,634,068
Asset Equipment		0	60,000
Interdepartmental Charges		431,026	490,359
	Total	**6,329,680**	**6,719,700**
Revenue			
Federal Aid		108,159	100,000
Fees		70,000	68,000
Other Revenue		275,000	247,325
Fund Balance		0	287
	Total	**453,159**	**415,612**
Net County Support		**$ 5,876,521**	**$ 6,304,088**

PUBLIC HEALTH – MEDICAL EXAMINER
2027 FEES AND CHARGES

Item	2026 Fee	2027 Fee
Post Mortem/Autopsy Report	$40	$40
Investigation Report with required Court Order	$35	$35
Handling Fee (Online Report and Request)	$10	$10
Certification Fee (includes Notarization; does not include report fee)	$5	$5
Miscellaneous copy fee with required Court Order (per page)	$0.75	$0.75
Imaging/Histology		
Prints 35mm – copies per image	$10	$10
Slides 35mm – copies per slide	$10	$10
Digital USB drive – for reports, photos, x-rays, scanned images, etc	$10	$10
Digital Image – per image	$5	$5
Digital Scan Service – handling fee per scan	$5	$5
Micro Slides – recuts	$25	$25
Micro Slides – special stains – cost plus $20/block handling fee	$20	$20
Autopsy/Examinations/Other (Noncontract Counties or Elective)*		
Autopsy [inc. five hours Pathologist Review Time (PRT)] – No contract	$2,705	$2,800
Autopsy (inc. five hours PRT) – Prefixed over contract limit	$2,375	$2,375
Autopsy (inc. five hours PRT) – Prefixed contract rate	$1,935	$2,000
Blood/Description exam with Toxicology (inc. three hours PRT) – No contract	$1,605	$1,800
Blood/Description exam with Toxicology (inc. three hours PRT) – Prefixed over contract limit	$1,605	$1,605
Blood/Description exam with Toxicology (inc. three hours PRT) – Prefixed contract rate	$1,385	$1,400
Description exam (inc. three hours PRT) – No contract	$1,075	$1,200
Description exam (inc. three hours PRT) – Prefixed over contract limit	$1,075	$1,075
Description exam (inc. three hours PRT) – Prefixed contract rate	$1,075	$1,075
Neuropathology Examination	$200	$400
Dental ID – Other County (antemortem records available at time of comparison)	$475	$475
Dental ID – Other County (postmortem examination only)	$375	$375
Dental ID – Other County (additional comparisons made after post-mortem examination)	$200	$200
DNA ID – Other County	N/A	$185
Acquisition of additional samples – $40 plus any required packaging or shipping fees	$40	$40
Fingerprint ID – Other County	$100	$125
X-Ray ID – Other County	$170	$185
Skeletal Evaluation – Human remains	$2,260	$2,260
Skeletal Evaluation – Non-human remains	$305	$305
Pediatric X-Ray (completed by off-site vendor) – cost plus $70 service fee	$75	$75
Powered Air Purifying Respirator (PAPR) use fee	$275	$275
Suspicion/Homicide Protocols	$330	$330
Sexual Offense Kit – collection and packaging	$220	$220
Blood Card	$165	$165
Atypical Evidence Collection	N/A	$50
Fingerprint Card	N/A	$50
Tryptase Testing	$180	$180
Newborn Screening	$100	$100
Disposal fee for miscellaneous hazardous material ($100 minimum; calculated by volume)	$100	$100
Disposal fee for miscellaneous hazardous material (per disposal unit)	$75	$75
Handling fee for improper evidence/property submission (items not found on decedent's person)	$150	$150

Item	2026 Fee	2027 Fee
Misc. Fees/Services (billing in ½ hour increments for hourly services)		
Outside Reference Lab Testing Prep – includes two (2) samples (plus shipping)	$50	$75
Outside Reference Lab Testing Prep; each additional sample over two (2)	$25	$25
DNA Processing Fee; Paternity Testing (plus shipping	N/A	$150
Investigative activities and research (per hour)	N/A	$75
Autopsy Observation (per gowning)	$35	$50
Medical Examiners & Coroners Alert Project (MECAP) Fee	$5	$5
Fingerprint release with required court order	$50	$50
Witness Fee	$30	$30
Research Fee – statistical/data reporting requests (per hour)	$75	$75
Monitor Fee (per hour)	$50	$50
Holding Fee (per 24 hours or part thereof)	$150	$150
Freeze Remains Fee (heavy duty body bag provided by requesting agency)	$165	$170
Freeze Remains Fee (heavy duty body bag provided by OME)	$220	$225
Pathologist Review Time (per hour)	$110	$110
Coroner Response (responding in absence of Coroner) (per hour)	$150	$150
Field Consultation (per request/per hour)	$100	$100
Court Testimony/Court Issues (billing in ½ hour increments for hourly services)		
Criminal Case Testimony – Noncontract Counties – hourly	$305	$305
Criminal Case Testimony – Contract Counties – hourly	$220	$250
Criminal Case Attorney Meeting – Noncontract – hourly	$165	$250
Criminal Case Attorney Meeting – Contract Counties - hourly	N/A	$200
Discovery Package Research – hourly rate	$50	$50
Civil Case Actions (including review and deposition) – Pathologist/PhD Toxicologist hourly	$440	$440
Civil Case Actions (including review and deposition) – Non-M.D./Non-PhD staff – hourly	$220	$220
Civil Court Appearance – hourly	$525	$525
Clerical Staff – Civil Case Requests – hourly	$50	$50
Travel Expenses – hourly plus actual expenses (i.e. mileage); includes wait time	$200	$200
Toxicology		
Complete post-mortem toxicology testing	$425	$425
Drug Facilitated Sexual Assault (DFSA) kit	$425	$425
Driving Under Influence – Drugs (Contract price/case)	$300	$330
Driving Under Influence – Drugs (Noncontract price/case)	$325	$360
Driving Under Influence – Alcohol (Contract price/case)	$80	$80
Driving Under Influence – Alcohol (Noncontract price/case)	$100	$100
Amphetamines: screen and confirmation	$200	$200
Antihistamines: screen and confirmation	$160	$160
Barbiturates: screen and confirmation – blood	$175	$175
Benzodiazepine: screen and confirmation – blood	$225	$225
Cannabinoids: screen - Elisa Immuno Assay (EIA)	$50	$50
Cannabinoids: screen and confirmation – blood	$180	$180
Cannabinoids: screen and confirmation – urine	$180	$180
Carboxyhemoglobin: screen – blood	$25	$25
Carboxyhemoglobin: screen and confirmation – blood	$50	$50
Cocaine: screen and confirmation	$180	$180
Opiate: screen (LC/MS/MS)	$110	$110
Opiate: screen and confirmation	$225	$225

Item	2026 Fee	2027 Fee
Single drug quantitative analysis (GC or LC)	$100	$100
Single drug quantitative analysis (GC or LC) additional sample fee	$50	$50
Single drug quantitative analysis (GC/MS or LC/MS)	$125	$125
Single drug quantitative analysis (GC/MS or LC/MS) additional sample fee	$100	$100
Single drug quantitative analysis (LC/MS/MS)	$135	$135
Single drug quantitative analysis (LC/MS/MS) additional sample fee	$125	$125
Discovery Package Preparation; not applicable to criminal cases (per page)	$3	$3
Discovery Package Preparation; contract counties or any civil cases (per page)	$3	$3

* Note: Not assessed in cases originating in Monroe County
GC - Gas Chromatography; LC - Liquid Chromatography; MS - Mass Spectrometry

SECTION DESCRIPTIONS

Forensic Pathology and Administration

Comprehensive, sophisticated, medical-legal death investigation services, forensic pathology, toxicology and other ancillary expert services are provided in nearly 4,000 investigations per year. This section is responsible for all administrative and policy setting activities for the Office of the Medical Examiner. In addition, staff interacts with the community by providing lectures/demonstrations to schools and other organizations as requested. Data are obtained and can be provided to the community, as permitted by law, to help plan and implement programs to limit or reduce mortality.

Forensic Laboratory

The Toxicology Lab is responsible for screening blood and other body fluids/tissues for the presence of drugs or other foreign chemicals, confirming their presence and determining the amount of drugs present once they have been identified. This involves post-mortem Medical Examiner cases as well as impaired driving and sexual assault cases. These laboratory results are used in the determination of cause and manner of death in Medical Examiner cases, in the prosecution of alcohol and drug impaired driving cases and in the investigation of possible cases of drug facilitated sexual assault. Data from the Forensic Toxicology Laboratory are used to identify and analyze patterns of drug abuse in the community. The laboratory also works closely with the Governor's Traffic Safety Committee on issues related to alcohol and drug impaired driving.

Grants, primarily from New York State and the U.S. Department of Justice, provide funding for staff, employee continuing education and operational supplies as well as technology improvements and training.

Medical Examiner Services

The Medical Examiner Services section provides technical support to the pathologist staff. This section receives death call reports, responds to death scene locations as needed, and provides initial evaluation of the death circumstances to establish jurisdiction for the Medical Examiner. Those cases found to be within the jurisdiction of the Medical Examiner are returned to the OME for a more detailed inquiry. Autopsy Technicians support the pathologists in performing examinations of remains, including photographing, taking radiographs, and collecting specimens needed for testing. This section also secures evidence and processes it according to generally acceptable forensic practices. When required, work is also undertaken to positively identify those remains in the custody of the Medical Examiner using scientific methodologies. Within this section is an Unidentified Decedent Team that is tasked with monitoring and working to resolve unidentified human remains that seemingly defy identification. This team ensures that as much as reasonably possible, advanced identification techniques are applied in an effort to make that ultimate positive identification. Finally, this section provides support to the Department of Public Health by triaging calls from the public requesting assistance after normal business hours and by issuing burial permits to funeral directors during non-business hours to allow for the timely disposition of remains.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Total Monroe County Cases Investigated by ME	3,797	3,864	3,800
Total ME Cases (ME issues Death Certificate)	1,297	1,164	1,200
Total Examinations Performed	916	830	900
Total Cases with Records Review	390	320	400
Total Other County Cases	155	163	150

DEPARTMENT: Public Health (58)
DIVISION: Environmental Health (5806)

DIVISION DESCRIPTION

Environmental Health promotes the improved health of the community by providing information and education, inspection of facilities or conditions that affect public health and the environment, enforcement of provisions of applicable regulations (including Public Health Law, Environmental Conservation Law, New York State Sanitary Code and the Monroe County Sanitary Code), emergency response to incidents that threaten public health and the environment, and coordination of planning for activities that protect public health and the environment.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 2,188,370	$ 2,145,103
Contractual Services		1,743,536	197,967
Supplies and Materials		60,919	5,450
Employee Benefits		1,745,986	1,751,683
Interdepartmental Charges		710,418	659,665
	Total	**6,449,229**	**4,759,868**
Revenue			
State Aid		2,894,642	661,592
Federal Aid		5,000	0
Fees		1,455,912	1,790,000
Other Revenue		37,000	35,000
	Total	**4,392,554**	**2,486,592**
Net County Support		**$ 2,056,675**	**$ 2,273,276**

PUBLIC HEALTH - ENVIRONMENTAL HEALTH
2027 FEES AND CHARGES

Item	2026 Fee	2027 Fee
ADMINISTRATION		
Freedom of Information (FOI) Copying Fee Per Page	$0.25	$0.25
Handling Fee	$10	$10
ENGINEERING FIELD OPERATIONS		
Community Water Supply Inspections and Surveillance		
Class 1	$48,000	$48,000
Class 1A	$212,000	$212,000
Class 2	$11,000	$11,000
Class 3	$6,000	$6,000
Class 4	$3,400	$3,400
Class 5	$2,150	$2,150
New Main Sample Fee (per trip)	$35	$35
New Main Total Coliform Sample	$60	$60
New Main Turbidity Sample	$25	$25
New Main Standard (Heterotrophic Plate Count) Sample	$50	$50
Non-Community Water Supply Inspections and Sampling		
Surface System Water with Treatment	$6,500	$6,500
Groundwater with Filtration	$4,500	$4,500
Purchase System	$4,100	$4,100
Groundwater System	$1,000	$1,000
Groundwater System (seasonal)	$600	$600
Non-Public Water Supply		
Groundwater System	$1,000	$1,000
Groundwater System (seasonal)	$600	$600
Other Water Samples/Inspections		
Water Sample Fee (per trip)	$35	$35
Bulk Water Total Coliform Sample	$60	$60
Bulk Water Turbidity Sample	$25	$25
Bottled Water Inspection	$210	$260
Other Water Bacteria Sample	$60	$60
Private Well Base Package (Suite 1)	$230	$230
Private Well Expanded Package (Suite 2)	$165	$165
Potable Water Sample per Analyte (Group 1)	$25	$25
Potable Water Sample per Analyte (Group 2)	$35	$35
Potable Water Sample per Analyte (Group 3)	$50	$50
Swimming Pools/Spa Pools/Wading Pools		
Annual Permit	$440	$490
Seasonal Permit (operated 6 months or less per calendar year)	$220	$270
Plan Review (new)	N/A	$265
Plan Review (renovation)	N/A	$185
Revised Plan	N/A	$125
Recreational Aquatic Spray Park		
Annual Permit	$440	$490
Annual Seasonal Permit (operated 6 months or less per calendar year)	$220	$270
Plan Review (new)	N/A	$265
Plan Review (renovation)	N/A	$185

Item	2026 Fee	2027 Fee
Revised Plan	N/A	$125
Bathing Beaches		
Seasonal Permit	$220	$270
Beach Bacteria Sample	$60	$60
Plan Review	N/A	$300
Individual On-Site Wastewater Treatment System (OWTS)		
Standard System Inspection	$175	$200
Complex (Fill System) Inspection	$300	$325
Repair (application approval and inspection)	$200	$200
Field Testing (per lot)	$125	$150
PLAN REVIEW/WATER SUPPLY		
Realty Subdivision/Public Utilities		
Plan Review (per lot)	$100	$125
Revised Plan Review	$100	$125
Plan Review Involving Pump Station	$275	$275
Revised Plan with Pump Station	$100	$125
Sewer Extension (non-subdivision)		
Plan Review	$220	$245
Revised Plan Review	$100	$125
Plan Review with Pump Station	$465	$465
Revised Plan with Pump Station	$100	$125
Community Water Supply		
Water Main Plan Review	$220	$245
Water Main Revised Plan Review	$100	$125
Water Treatment Plant Operator Certification	$80	$100
Cross Connection Control		
Plan Review	$275	$275
Revised Plan Review	$100	$125
Residential Irrigation System	$30	$30
Residential Basement Infiltration System	$30	$30
Non-Community Water Supply		
Plan Review	$240	$265
OWTS Treatment System		
Plan Review – First Lot	$300	$325
Plan Review (each additional lot)	$210	$250
Revised Plan	$100	$125
TANNING FACILITIES		
Facility License Fee (Two yr cycle)	$120	$120
Per Device Fee (Two yr cycle)($2,000 maximum)	$200	$200
CLEAN INDOOR AIR ACT		
Waiver Application & Approval	$150	$150
Tobacco Promotional Events	$45	$45
DAYCARE INSPECTIONS		
Plan Review	N/A	$150
Capacity 0-25	$90	$140
Capacity 26-50	$130	$180
Capacity 51-100	$175	$225
Capacity 101-150	$250	$300
Capacity 151 plus	$330	$375

Item	2026 Fee	2027 Fee
CAMPS AND RECREATION		
Children's Camps – For Profit	$200	$200
MOTELS & HOTELS - NUMBER OF UNITS		
5-9	$170	$250
10-20	$225	$275
21-50	$280	$325
51-100	$390	$450
101 plus	$560	$625
Plan Review	$275	$275
Mass Gatherings	$840	$840
FOOD SERVICE ESTABLISHMENTS		
Plan Review	$75	$150
Restaurants, Schools and Colleges, Institutions, Industry Cafe		
Capacity 0-25	$170	$225
Capacity 26-50	$230	$300
Capacity 51 plus	$370	$425
Bakeries, Commissary & Mobile Units, Delicatessens & Caterers	$225	$275
Temporary Food Service Establishments		
Per Booth/Site for High/Medium Risk Facility		
One Day Events	$55	$75
2-3 Day Events	$85	$125
4-14 Day Events	$115	$175
Per Booth/Site for Low Risk Facility Per Event (1-14 days)	$55	$75
Applications Less Than Ten Days Prior to Event	$18	$25
Temporary Food Vendor at Seasonal Farmers' Market	$170	$170
Vending Machines (per machine, per location)	$50	$50
FOOD WORKER CERTIFICATION		
Reciprocity Registration	$25	$25
Level 1 Course and Registration	$140	$140
Level 2 Course and Registration	$105	$105
Level 1 Recertification Course	$100	$100
Level 2 Recertification Course	$50	$50
Level 1 Proctored Exam – Retest	$30	$30
Level 1 Proctored Exam Only	$30	$30
COMMUNITY SANITATION		
Mobile Home Parks – Number of Sites		
Base Fee	$315	$315
0-25	N/A	$400
26-50	N/A	$450
51-100	N/A	$525
101-200	N/A	$685
201-300	N/A	$900
301-400	N/A	$1,075
400 Plus	N/A	$1,250
Site Plan Review	$168	$200
Campgrounds – Number of Sites		
1-50	$140	$200
51 plus	$275	$400

Item	2026 Fee	2027 Fee
HOUSING HYGIENE		
Migrant Farmworker Housing – Capacity		
0-14	$52	$250
15-30	$115	$325
31-50	$160	$400
51 plus	$220	$500

Note: Charitable non-profit organizations with annual budgets of $50,000 or more are assessed a fee equal to 50% of the standard fee. Charitable non-profit organizations with annual budgets of less than $50,000 will be exempt from Environmental Health fees. Governmental agencies that receive more than 50% of their operating funds from general tax revenues will be assessed a fee equal to 50% of the standard fee. Fee exemptions are not applicable to Food Worker Certification Fees as they are specific to the individuals receiving certification.

LATE PAYMENT FEE:

An additional late fee of $25.00 will be applied to all fees less than $100.00 that are received past the date due.

An additional late fee of $50.00 will be applied to all fees of $100.00 or greater that are received past the due date.

SECTION DESCRIPTIONS

Environmental Health Administration

This section is responsible for program administration, budget control, staff development, planning and enforcement.

Staff support the Monroe County Environmental Management Council, Monroe County Climate Adaption and Resiliency Plan, Lake Ontario Sub-Basin Workgroup, H2O Hero, Irondequoit Bay Technical Staff, Lake Ontario Microplastics Center, Environmental Health Sciences Center Community Advisory Board and several Monroe County Watershed groups.

Grant work includes the Rochester Embayment Remedial Action Plan (RAP) Grant, used to support water quality programming.

Environmental Health Engineering

Environmental Health Engineering regulates public drinking water in order to minimize potential contamination of public water supplies. This is accomplished by conducting inspections, water sampling and investigating complaints. Staff provide review and approval of plans related to water main extensions and cross connection prevention devices. Staff also provide drinking water sampling at private residences, as requested.

Environmental Health Engineering inspects public swimming pools and bathing beaches, including monitoring Ontario and Durand beaches. Staff are responsible for daily inspections and sampling during beach operating months and utilize the predictive closure model to determine if Durand and Ontario Beaches are able to be open on a day-to-day basis.

Staff provide oversight for onsite wastewater treatment system construction and perform site evaluations, soil testing, plan review and inspection of new systems and repairs. They also respond to complaints about sewage overflows. Additionally, this program reviews and approves plans of new onsite wastewater treatment systems for residential properties, realty subdivisions, commercial projects and provides agency support for rehabilitation of waste sites. Plans are also reviewed and approved for public sanitary sewer extensions for realty subdivisions, commercial properties and for new and replacement sanitary sewer projects.

This program provides comments on projects for the Community Development Review Committee, and administers the NYS Drinking Water Enhancement Grant and the NYS Bathing Beach Grant. Staff monitor cooling tower reporting requirements, and enforce compliance with cooling tower regulations to reduce the risk of Legionella transmission.

Staff analyze and provide information on health impacts related to indoor and outdoor air quality and exposure to hazardous materials, as well as provide information and enforcement to support the Monroe County Pesticide Neighbor Notification Law.

This section also regulates the Clean Indoor Air Act and responds to complaints for indoor smoking violations at worksites and public places, as well as enforces New York's Adolescent Tobacco Use Prevention Act.

Migrant farmworker housing, hotels and motels, campgrounds, children's camps, tanning facilities and mobile home parks are issued permits and routinely inspected to ensure housing and sanitation standards are followed. Violations are recorded and enforcement actions are taken to correct any deficiencies.

Environmental Health Sanitation

Food Protection Program

The goal of the food protection program is to reduce the incidence of foodborne illness through activities that eliminate or decrease significant public health hazards and improve sanitary conditions in food service establishments. Activities include routine inspections of all food service establishments and complaint-driven investigations in these facilities. Food operations at daycare centers are also inspected to ensure health and sanitation standards are followed. This program also investigates potential foodborne disease outbreaks to determine implicated foods and causative organisms.

General Sanitation and Housing Program

The General Sanitation and Housing program investigates complaints and initiates actions to ensure that housing and sanitation violations are corrected. This section provides education for Avian Flu, West Nile Virus, Lyme Disease and other arthropod borne diseases affecting Monroe County residents.

Rabies Program

This program responds to reported animal contacts and potential exposures of rabies. Case management and referral for vaccination is offered as needed. Animal specimens are prepared and submitted for rabies analysis when necessary. Rabies vaccination clinics for household pets are provided.

Lead Program

The goal of this State-funded program is to protect children (birth-18) from exposure to lead hazards by serving as a resource for current information, educating health professionals and the community-at-large, providing case management for children with elevated lead levels, ensuring professional adherence to lead regulations, and providing environmental assessment and enforcement of lead hazard reduction measures to ensure a lead safe environment for children in Monroe County.

The Childhood Lead Poisoning Primary Prevention Program Plus (CLPPP+) provides lead inspections and healthy home interventions to families to prevent children from reaching levels of exposure that require mandated response.

The Rental Registry Program requires owners of dwellings built prior to 1980, with two or more units, to register their rental units and certify units to be safe of lead hazards every three (3) years in designated areas of concern within the City of Rochester. The goal of this program is to prevent lead exposure before children are harmed by ensuring lead-safe rental units throughout communities of concern in NYS.

The Leading in Lead Prevention Pilot Program provides grant funding to eligible owners of multi-unit rental housing with lead hazards for lead abatement and associated costs. The goal is to permanently remediate lead hazards from rental units in Monroe County.

The Lead Program also oversees the Healthy Neighborhood Program grant to ensure timely reporting and completion of grant deliverables.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Pool/Bathing Beach/Spa Site Inspections	429	400	400
Individual Wastewater Treatment System Site Inspections	567	550	600
Residences Inspected for Lead Hazards	183	175	175
Food Service Permits Issued	4,824	4,750	4,750
Food Service Establishment Inspections	6,789	6,250	6,500

DEPARTMENT: Public Health (58)
DIVISION: Early Childhood Development (5807)

DIVISION DESCRIPTION

Early Childhood Development's services are federally-mandated programs under the Individuals with Disabilities Education Act (IDEA) for children who are diagnosed with or who are at risk for developmental delays. Through early intervention, the functional abilities and potential of these children are maximized and the need for costlier services later in childhood is reduced.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 2,199,128	$ 2,248,816
Contractual Services		136,489	140,734
Public Assistance Benefits		71,427,000	73,543,000
Employee Benefits		1,174,496	1,274,568
Interdepartmental Charges		291,801	288,817
	Total	**75,228,914**	**77,495,935**
Revenue			
State Aid		34,111,705	35,553,333
Federal Aid		2,287,518	1,791,356
Other Revenue		177,000	214,000
	Total	**36,576,223**	**37,558,689**
Net County Support		**$ 38,652,691**	**$ 39,937,246**

SECTION DESCRIPTIONS

Early Intervention Program

This program ensures that families of children ages birth to three years with suspected or confirmed developmental delays receive services appropriate to their needs through the provision of service coordination and development of Individual Family Service Plans (IFSP).

Staff provide service coordination and municipal oversight to children and families eligible for the program to ensure that the child's and the family's needs are met and that the Early Intervention services provided are effective and appropriate.

Preschool Special Education Program

This program ensures that children ages 3-5 with disabilities receive special education services appropriate to their needs in a cost-effective manner, as indicated on each child's Individualized Education Plans (IEP).

Ages 3 – 5

Under Section 4410 of the Education Law, school districts are responsible for eligibility and placement determinations for preschool children. Committees on Preschool Special Education (CPSE) exist in each school district. The county reimburses evaluators and providers for their actions in creating, monitoring and fulfilling each IEP. The county then seeks reimbursement from Medicaid and the State Education Department for a portion of the cost of each service.

Ages 5 – 21

School-age children receiving special education may be eligible for the summer program as determined by the school district Committee on Special Education (CSE). On an annual basis, 10% of these costs are charged back to the county by the State Education Department.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
EI Children with Initial IFSP			
completed within 45 days of referral	92%	90%	90%
Preschool Children Served	3,056	3,000	3,000

DEPARTMENT: Public Health (58)
DIVISION: Epidemiology/Disease Control (5809)

DIVISION DESCRIPTION

The Division of Epidemiology and Disease Control provides expertise in epidemiology and data analysis to the department and the community by analyzing and disseminating public health data. The division publishes community health assessments, develops community health improvement plans with input from stakeholders, and provides public health data for community organizations to utilize for grant writing, education and policy development.

The division conducts surveillance and epidemiological investigations to prevent and control communicable disease outbreaks in accordance with New York State Department of Health requirements. Staff serve as a resource within the department for data analysis and to the community for communicable disease reporting requirements, treatment guidelines and emerging health threats. The division also conducts community interventions to reduce mortality and morbidity from chronic diseases.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 502,588	$ 582,842
Contractual Services		13,958	10,168
Employee Benefits		266,085	362,687
Interdepartmental Charges		134,660	93,820
	Total	**917,291**	**1,049,517**
Revenue			
State Aid		388,450	356,089
	Total	**388,450**	**356,089**
Net County Support		**$ 528,841**	**$ 693,428**

SECTION DESCRIPTIONS

Epidemiology & Disease Control

Division administration oversees the data analysis and surveillance activities to rapidly detect emerging infections and outbreaks and to ensure trends and needs in both chronic and communicable disease are being identified and addressed.

Staff work with partners to complete the Community Health Assessment (CHA), and to develop the Community Health Improvement Plan (CHIP). Both of these activities are required by NYSDOH. Additional activities include conducting the Youth Risk Behavior survey, and analyzing data sets available to MCDPH. Data analysis and mapping are used to develop mitigation efforts and inform recommendations and policy so that resources can be targeted to have a positive impact on the health of county residents.

The Disease Control Unit investigates reports of communicable disease and conducts surveillance to identify epidemiological trends and emerging threats in the community. They offer guidance to local providers and the community in the management of infectious diseases to ensure prevention and control. Staff work with partners and providers in the community to ensure adherence to state and CDC communicable disease treatment guidelines and reporting requirements.

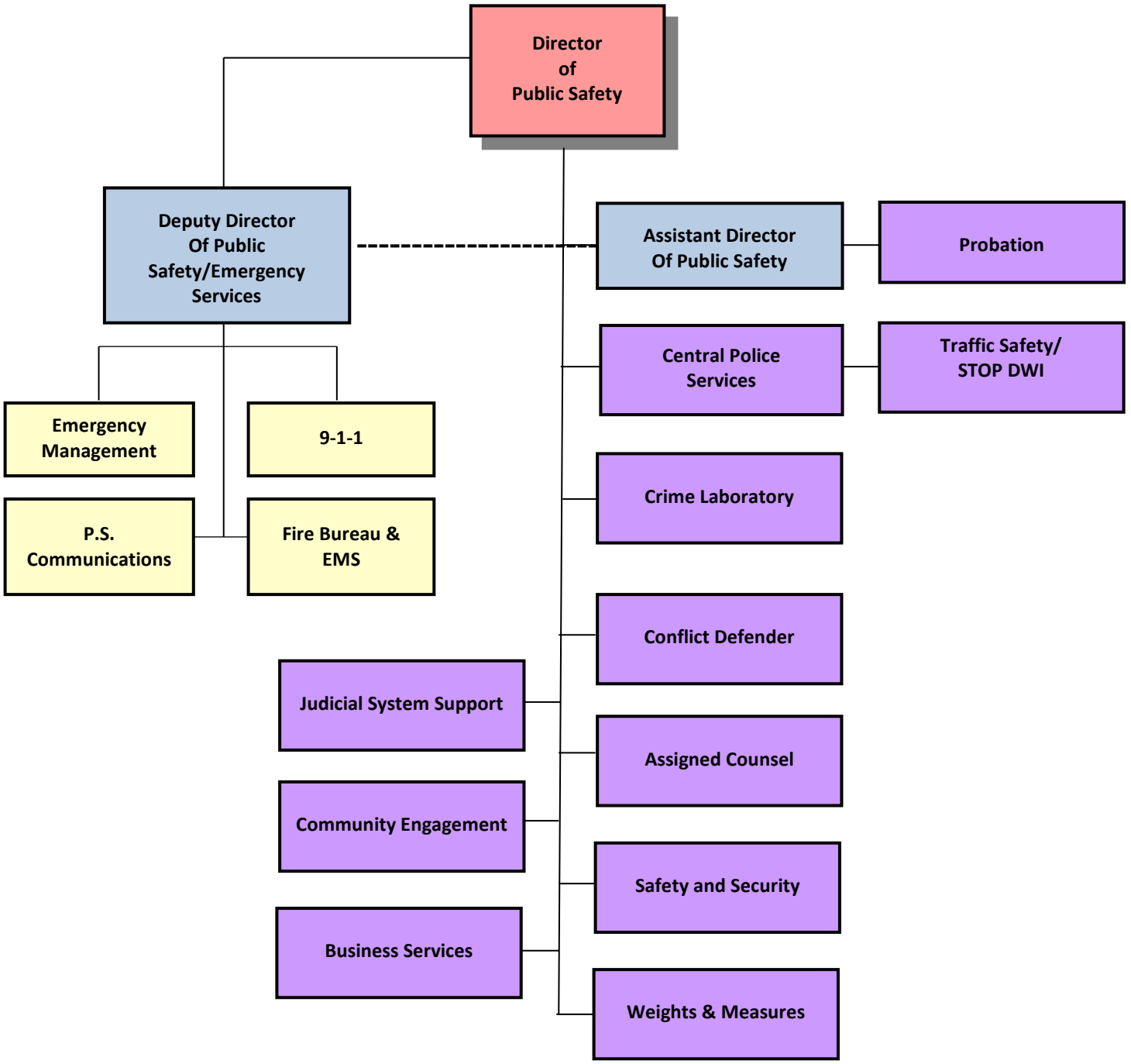
Staff collaborate with other MCDPH divisions and community partners in providing information for grant applications, program evaluation, and for mobilizing change around health issues through education and awareness.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Disease Investigations	2,254	2,300	2,300

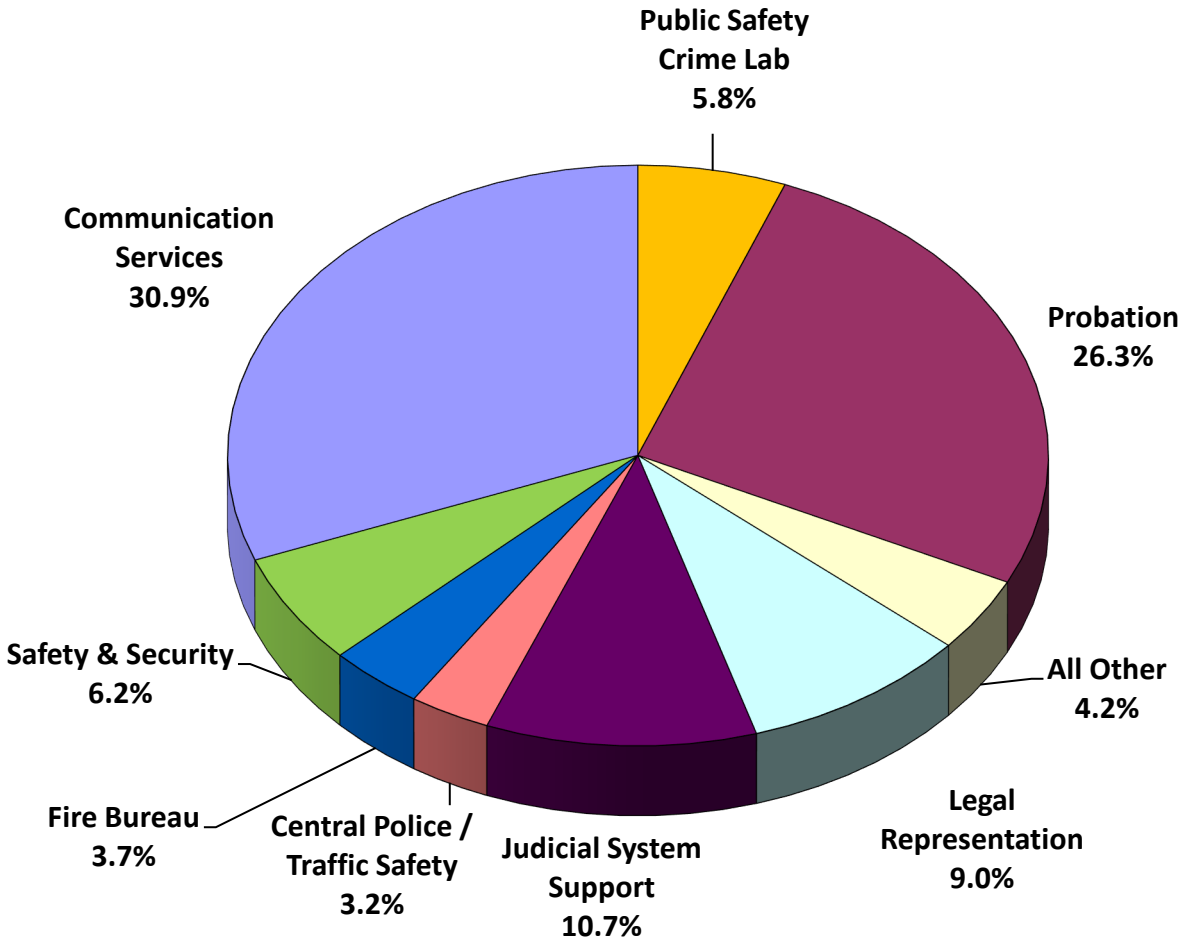
PUBLIC SAFETY (24)

PUBLIC SAFETY (24)



PUBLIC SAFETY

2027 Budget - $91,825,199



The percentages above do not reflect the deduction of Service Chargebacks.

DEPARTMENT: Public Safety (24)

DEPARTMENT DESCRIPTION

The Department of Public Safety is comprised of fourteen (14) divisions, which directly provide important community safety services to the public as well as infrastructure support for first responder operations throughout the county. Employees within the Fire Bureau, EMS Coordinator (EMS), 9-1-1 Emergency Communications (9-1-1) and Safety & Security divisions offer direct first response services; those in the Office of Probation – Community Corrections and Weights & Measures perform direct public safety duties; and members of the Office of Emergency Management (OEM), Central Police Services, Crime Laboratory and Public Safety Communications (PSC) divisions deliver services that support police, fire and EMS agencies and plan for and manage major community disasters. Legal Representation services conducted by the Assigned Counsel and Conflict Defender staff, ensure that our criminal and juvenile justice systems operate effectively. The Business Services Division of Public Safety facilitates the annual budget, manages grants, and ensures financial compliance, supporting the department's mission to provide effective public safety services. The Office of the Director and the DPS Community Engagement office along with other divisions are heavily involved with community outreach strategies and seek to build positive relationships within our community. We seek to identify best practices in all of our disciplines.

Department staff perform varied services, all with the objectives of keeping our community safe and our criminal and juvenile justice systems effective. Probation Officers supervise thousands of adult and juvenile offenders, assist Judges in decision-making and, through contracts with private not-for-profit agencies, provide pretrial release and reentry programming. Crime Laboratory staff provide critical crime evidence analysis and reporting to law enforcement agencies in Monroe and surrounding counties. Educational programs to deter distracted driving and enhance traffic safety are provided to thousands of citizens, STOP DWI funding is distributed to deter and detect impaired drivers, and Weights & Measures Inspectors protect the public from consumer fraud, and businesses from losing revenue. Attorneys are assigned to defend indigent offenders and funding is supplied to keep City, County, Family, Supreme and Appellate Courts operating. Through the Safety & Security division, county employees, visitors and buildings are safeguarded through safety planning and direct security services.

The Emergency Services group – OEM, Fire Bureau, EMS, 9-1-1 & PSC, support one another to maximize Monroe County's ability to manage disasters, provide swift and efficient response to 9-1-1 calls, train firefighters and emergency medical professionals, investigate fire origin, manage hazardous materials and large scale rescue incidents, and ensure that first responders and others are able to communicate effectively via two-way radio and other electronic methods.

All services meet or exceed Public Safety standards established by the State of New York.

Through extensive collaboration, the department exemplifies how a multi-jurisdictional and multi-disciplinary approach improves mutual assistance, consolidates operations and provides service excellence and significant savings to all municipalities within Monroe County.

Mission

Providing a skilled and diverse group of professionals collectively safeguarding the unique and diverse needs of our community.

2026 Major Accomplishments

- **The Director's Office** drove strategic workforce stabilization through a comprehensive, ARPA-funded recruitment and multi-channel branding campaign. The office successfully expanded the Public Safety internship program to create direct talent pipelines for County employment and enhanced community engagement by strengthening operational partnerships in historically underserved neighborhoods.

- **911 Emergency Communications** modernized critical infrastructure by replacing audio recording servers and updating the 911 telephone network. The division completed an independent readiness assessment for Next-Generation 911 (NG911) capabilities and finalized the countywide deployment of dual-SIM LTE radio antennas, ensuring essential network redundancy for first responders.

- **Public Safety Communications** strengthened countywide interoperability by issuing updated two-way radios to all County EMS agencies. The division also enhanced critical infrastructure protection by installing remotely monitored security cameras at key sites and initiated a strategic project to construct three new radio towers to eliminate coverage gaps.

- **The Assigned Counsel Program** advanced a holistic, client-centered approach to legal representation by establishing and hiring the program's first on-staff Senior Caseworker. This strategic addition connects clients with vital socioeconomic support services, ensuring a more comprehensive defense strategy and aligning with modern indigent legal practices.

- **The Conflict Defender's Office** stabilized operations by increasing City Court attorney staffing from 40% to 70% and successfully navigating the Centralized Arraignment Part (CAP) program's first year. The office achieved major appellate victories, implemented a strategic caseload overflow plan with partner agencies, and expanded its social services network to better support clients.

- **The Monroe County Crime Laboratory** maintained its international accreditation, demonstrating full operational compliance. The laboratory reduced analytical backlogs in both the Firearms and Drug sections, produced over 10,000 investigative leads through the NIBIN database, and provided specialized forensic training to regional law enforcement partners.

- **The Monroe County Fire Bureau** modernized regional response capabilities by deploying a new HAZMAT truck, upfitting a Rescue/Emergency Task Force van, and earning selection as a Regional Technical Rescue Team pilot. The Bureau also standardized countywide MAYDAY protocols, expanded state-certified training programs, and achieved reaccreditation for the Swiftwater Rescue Team.

- **The Office of Emergency Management (OEM)** enhanced disaster readiness by upgrading the Emergency Mass Notification System with multilingual and ASL capabilities and modernizing the Command Room's technology. OEM also successfully executed comprehensive tabletop exercises and major multi-agency operational drills, including a FEMA-evaluated nuclear response exercise.

- **The Office of Probation – Community Corrections** mitigated severe vacancies through an aggressive recruitment campaign and successfully absorbed all Pre-Trial Services operations via a next-generation database. To enhance field operations, the division deployed 30 body-worn cameras, doubled the Youth Police Initiative (YPI) capacity, and implemented cost-saving measures for electronic monitoring.

- **STOP DWI / Traffic Safety** expanded community enforcement by successfully implementing the School Bus Safety Program across nine districts and launching the public-facing Community Traffic Safety Team StoryMap. The division also procured a portable Traffic Safety Village for youth education and hosted a comprehensive Mock Trial Training to strengthen impaired driving prosecutions.

- **Central Police Support Services** ensured the robustness of the county's public safety technology infrastructure by completing a major Records Management System (RMS) server upgrade. The division also implemented dual-SIM capabilities for Mobile Data Terminals (MDTs), providing first responders with crucial network redundancy and uninterrupted field connectivity.

- **The Division of Safety & Security** optimized its operational footprint by relocating and technologically upgrading the Monitoring and Reaction Center (MRC). To improve day-to-day oversight and mitigate escalating external contract costs, the division established a Senior Security Coordinator role and hired six in-house County security guards.

2027 Major Objectives

- **Director's Office** will enhance stakeholder communication across diverse digital platforms, expand proactive community safety initiatives to measurably reduce traffic crashes and environmental hazards, and invest in the professional development and wellness of Public Safety staff to build a highly adaptable workforce.

- **911 Emergency Communications** expects to finalize the countywide deployment of updated Mobile Data Terminals (MDTs) to ensure seamless interagency connectivity and replace aging dispatcher desktop workstations to enhance operational efficiency and reliability within the 911 Center.

- **Public Safety Communications** seeks to strengthen the countywide communications grid by installing a microwave backhaul network, replacing the end-of-support radio gateway to ensure uninterrupted interoperability, and completing the integration of three additional radio tower sites to eliminate coverage gaps.

- **Assigned Counsel Program** will enhance legal representation by hiring a dedicated Family Court Resource Attorney to guide panel attorneys and exploring the implementation of advanced artificial intelligence technologies to improve defense efficiency.

- **Conflict Defender's Office** plans to aggressively recruit to fill attorney vacancies, expand legal internship programs with regional law schools, enhance internal professional development, and collaborate with the Public Defender's Office to expand the Early Defense Program for families under Child Protective Services investigation.

- **Monroe County Crime Laboratory** will maintain international OSAC accreditation while steadily decreasing analytical backlogs, completing the validation of the new 3D Ballistics system, delivering specialized evidence training to local law enforcement, and actively driving best practices within statewide forensic working groups.

- **Monroe County Fire Bureau** will provide sustained executive leadership by maximizing the Fire Advisory Board, ensuring 100% NYS fire reporting compliance, sustaining expanded training to meet anticipated OSHA 1910 standards, expanding countywide wellness initiatives, and advancing regional response capabilities through the procurement of centralized assets like the new Technical Rescue Support Truck.

- **Office of Emergency Management (OEM)** will execute Phase 3 of the Emergency Mass Notification System upgrade, conduct a comprehensive operational assessment of the Emergency Operations Center, initiate the Hazard Mitigation Plan update, expand public preparedness outreach, and validate nuclear emergency response capabilities through a rigorous state-evaluated exercise.

- **Office of Probation – Community Corrections** plans to optimize resource allocation by comprehensively reviewing the departmental structure and pursuing grant funding, while expanding the Officer Wellness Initiative and enhancing rehabilitative youth services through increased access to Cognitive Behavioral Interventions and cultural enrichment.

- **Central Police Support Services / STOP-DWI / Traffic Safety** expects to launch Monroe County's Vision Zero Initiative and expand comprehensive traffic safety programming by achieving 100% school district participation in the School Bus Safety Program, deploying a portable Traffic Safety Village, advancing the Community Traffic Safety Team, digitizing public outreach, and scaling the Evidential Oral Fluid testing program.

- **Division of Safety & Security** will generate long-term cost savings by proactively recruiting more in-house security guards to reduce contractual expenses and develop comprehensive workplace security, threat mitigation, and situational awareness education for County employees

DEPARTMENT BUDGET

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 24,269,650	$ 21,410,320
Provision – Capital Projects		0	160,000
Contractual Services		46,780,097	46,913,113
Supplies and Materials		5,955,661	1,023,643
Debt Service		2,244,244	2,720,570
Employee Benefits		12,048,335	11,773,149
Asset Equipment		156,703	0
Interdepartmental Charges		10,440,887	7,824,404
	Total	**101,895,577**	**91,825,199**
Appropriations by Division			
Director of Public Safety		2,092,756	2,231,573
Legal Representation		11,200,886	8,974,805
Probation		28,276,428	26,316,937
STOP DWI/Traffic Safety		822,924	1,077,515
Public Safety Communications		6,985,309	1,824,949
9-1-1 Emergency Communications		28,847,304	27,460,106
Safety & Security		21,000	21,000
Judicial System Support		9,454,409	10,648,111
Central Police Support Services		2,130,106	1,899,590
Fire Bureau		3,540,248	3,732,498
Emergency Management		1,435,491	1,229,550
Crime Laboratory		6,305,421	5,742,661
Weights & Measures		783,295	665,904
	Total	**101,895,577**	**91,825,199**
Revenue			
Federal Aid		941,742	314,502
State Aid		20,925,006	13,922,030
Fees & Fines		3,915,404	3,903,250
Charges to Other Governments		3,548,004	3,923,607
Charge to Other Departments		1,394,636	1,235,870
Other Revenue		1,163,559	1,437,996
Appropriated Fund Balance		1,136,635	542,960
	Total	**33,024,986**	**25,280,215**
Net County Support		**$ 68,870,591**	**$ 66,544,984**

DEPARTMENT: Public Safety (24)
DIVISION: Office of the Director of Public Safety (2401)

DIVISION DESCRIPTION

Created by County Charter, Section C6-18, the Director of Public Safety administers the County's provision of public safety services with the exception of those services provided by the Sheriff, District Attorney and Public Defender. The Director develops county public safety policy and promotes cooperation among county, municipal, state, federal and international public safety agencies and officials. The Director also chairs, or is a member of, various multi-agency, multi-disciplinary regional public safety teams, councils and boards. The Director provides divisional oversight, budgetary review, grant coordination, technical assistance, planning guidance, training services and management for all divisions of the department. The Director or his representatives respond to the community's or responders' needs or requests.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 1,104,660	$ 1,083,924
Provision – Capital Projects		0	160,000
Contractual Services		23,210	17,125
Supplies and Materials		10,700	8,900
Debt Service		34,129	63,368
Employee Benefits		512,165	464,167
Interdepartmental Charges		407,892	434,089
	Total	**2,092,756**	**2,231,573**
Revenue			
	Total	**0**	**0**
Net County Support		**$ 2,092,756**	**$ 2,231,573**

DEPARTMENT: Public Safety (24)
DIVISION: Legal Representation (2402)
Conflict Defender / Assigned Counsel Program

DIVISION DESCRIPTION

The Legal Representation division was developed through a collaboration with the Monroe County Bar Association reflecting an enhanced effort by the County to coordinate and fund the work of County-employed defense attorneys and a separate Assigned Counsel Program in which private attorneys accept assignments for financially-eligible clients in exchange for a State-determined reduced rate of pay. In most instances, due to a conflict of interest that involves current or recent representation of another party involved in a case, the Public Defender's Office is not able to represent a particular individual; this is when the Conflict Defender or Assigned Counsel will step in to provide representation.

Conflict Defender

To more effectively serve the clients in our community and reduce County costs associated with private attorneys handling assigned cases, the County and the Monroe County Bar Association amended its joint plan to create the Conflict Defender's Office (CDO) in 2003. CDO employs full-time staff attorneys to represent thousands of financially-eligible individuals in Monroe County Family Court, Rochester City Court, and the NYS Appellate Courts. Well-trained, experienced staff attorneys are assigned to handle cases and provide a high quality of representation to clients. Other expenditures involve payment of costs for transcripts of court proceedings, expert testimony including forensic and psychiatric evaluations, preparation of appellate briefs, investigations, and technology and research tools for attorneys.

Assigned Counsel Program

A separate and independent Assigned Counsel Program represents cases of eligible individuals where conflicts of interest require the assignment of private attorneys.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 2,320,292	$ 1,014,694
Contractual Services		339,155	128,000
Assigned Counsel Attorney Panel		7,012,293	7,000,000
Supplies and Materials		346,414	8,700
Employee Benefits		873,287	480,239
Interdepartmental Charges		309,445	343,172
	Total	**11,200,886**	**8,974,805**
Revenue			
State Aid		3,377,792	1,800,000
	Total	**3,377,792**	**1,800,000**
Net County Support		**$ 7,823,094**	**$ 7,174,805**

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Assigned Counsel Administration			
Cases Assigned			
A, B, C, D & E Felony	1,162	1,100	1,100
Misdemeanor	1,071	1,250	1,100
Family Court	1,356	2,200	1,500
Appellate Cases	32	32	35
Probation/Parole	52	100	100
Homicide	38	36	40
Conflict Defender			
Cases Assigned			
Misdemeanor	2,148	1,800	2,000
Family Court	2,128	1,700	2,200
Appellate Cases	31	30	30
Probation/Parole	105	60	70

DEPARTMENT: Public Safety (24)
DIVISION: Office of Probation – Community Corrections (2403)

DIVISION DESCRIPTION

The Office of Probation – Community Corrections (Probation) provides a multitude of state mandated services. Among the activities performed are preliminary services and investigations of all eligible clients of Family Court, investigation services to the Criminal Courts and supervision and treatment services to all clients sentenced to probation. All Probation efforts have the underlying objective of identifying services and programs that encourage the offender to become a law-abiding citizen. Probation officers are New York State designated peace officers, responsible for offender risk management and risk reduction.

Probation is dedicated to assisting the courts in rendering decisions and then enforcing the orders of the court. Officers are responsible for client screening, initial risk and needs assessment and recommendations prior to final court disposition. Officers enforce the conditions of the probation sentence, refer clients to treatment and monitor progress and report violations to the sentencing court. For appropriate persons, programs exist as alternatives to traditional court processing. Staff collaborates extensively with the state regulatory agency, NYS Division of Criminal Justice Services – Office of Probation and Correctional Alternatives, Office of Children and Family Services, law enforcement agencies, victims, community/neighborhood organizations, governmental entities, judges, schools, treatment agencies, and offenders and families to enhance the public safety of Monroe County.

Probation staff is deployed to various units: Administration, Family Services, Criminal Services, Central Services, and Special Operations. Probation officers and other staff perform fieldwork with offices located at the Hall of Justice, Monroe County CityPlace, 1099 Jay Street and various schools, neighborhood centers and police stations.

Probation's Special Operations Division proactively plays a role in community safety through fieldwork in identified hot spot zones, enhanced home visits and community focused deterrence efforts. The majority of all probationers with gun related charges and those thought to be at risk of involvement in violent crime are supervised by this Division.

Probation's Juvenile Enhanced Diversion and Stabilization program (JEDS) is a unique program in New York State. The Family Service Division reduces the typical delays in the initial intake, assessment, supervision, and provisioning of services for juveniles that come into contact with the juvenile justice system. The program is designed to interrupt cycles of criminality, separate juveniles from bad influences and provide them with services that address their criminogenic needs.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 14,703,220	$ 13,167,591
Contractual Services		2,461,232	2,176,945
Supplies and Materials		679,500	315,125
Employee Benefits		7,422,003	7,370,123
Interdepartmental Charges		3,010,473	3,287,153
	Total	**28,276,428**	**26,316,937**
Revenue			
Federal Aid		28,840	42,155
State Aid		7,863,638	6,654,580
Probation Fees		205,750	205,750
Charges to Other Departments		1,389,636	1,230,870
Other Revenue		45,000	0
	Total	**9,532,864**	**8,133,355**
Net County Support		**$ 18,743,564**	**$ 18,183,582**

SECTION DESCRIPTIONS

Administration

Responsibilities of the Administration Section include overall management of personnel and operations, policy development and implementation, enforcement of state laws and regulations, financial planning and budget management, contract and grant administration, juvenile and criminal justice system planning and research, staff safety and security, incident management, management of firearms matters, fleet assignments and management, community complaint resolution, management of data systems and communication with the judiciary and other officials. Critical programming, relating to pretrial or reentry services, is managed by Administration. The Finance Unit administers collections and disbursement of restitution, surcharges and fines. A team provides direct services relating to Alternatives to Incarceration programming, Community Service Sentencing options for Judges and Ignition Interlock Device Monitoring and Response relating to DWI offenders.

Family Services

All Family Services Section activities are completed with a goal of preventing delinquency, further involvement in juvenile justice system, detention or placement while supporting family intervention services and "system of care" values.

Family Services Section probation officers provide a variety of services to Judges, families and youth relating to Juvenile Delinquency (JD) arrests (ages 7-15), Adolescent Offender arrests (age 16) or Persons In Need of Supervision (PINS) complaints and petitions (ages 7-18). Probation collaborates with the Department of Human Services to assist families, schools and police in seeking help for ungovernable or truant youth. Through a collaborative Probation/DHS/Mental Health team, referred to as the Family Access and Connection Team (FACT), officers and staff provide assessment, triage and diversion/supervision services in lieu of Family Court petitions to avoid costly and ineffective detention and institutional placement.

Other programs provide similar alternatives for JD youth and more intensive intervention with PINS youth. The Alternatives to Detention (ATD) team is a similar collaborative team whereby safe release of the JD to the family is monitored and supervised to ensure adherence to Judges' orders.

Several specialized supervision efforts provide more intensive services to higher risk youth including the Juvenile Intensive Supervision Program (funded by DHS), the Enhanced Supervision Program and the Juvenile-Risk Intervention Services Coordination (J-RISC) initiative. Some probation officers provide services directly within city and some suburban high schools and community centers.

Staff also provide Family Offense Intake services that assist victims of domestic violence to prepare petitions for Orders of Protection.

Criminal Services

The Criminal Services Section conducts presentence investigations based on court orders from Supreme, County, City, Town, or Village Courts for all defendants convicted of a felony, defendants whose sentence exceeds 90 days incarceration, persons sentenced to probation and those convicted as an eligible youth prior to a determination of Youthful Offender status. Courts may also order presentence investigations on any case they deem appropriate, as Judges rely on the information when making prison, jail or probation sentencing decisions. Certain felony cases where state imprisonment is imminent receive expedited presentence investigations in an effort to speed the sentencing process and reduce local jail costs.

Supervising probation officers enforce the order and conditions of probation as imposed by the sentencing Judges. Probation officers work to manage offender risk through regular contact with the probationer, home visits, surveillance, and collateral contacts with family, police and other persons, urinalysis and breath testing and through other means. Risk to the community is reduced through referral for substance abuse and mental health treatment, educational or vocational programming, job placement and housing and by probation officers' efforts to effect change in criminal thinking and decision-making.

Specialized caseloads are supervised intensively for higher-risk probationers, including: sex offenders, domestic violence batterers, arson offenders, repeat DWI offenders (including Ignition Interlock orders), those diverted from prison sentences through Rockefeller Drug Law reform, persons with mental illness and chemical addiction. Probation officers work evenings and weekends to conduct curfew checks and surveillance on sex offenders, DWI offenders and other high-risk offenders. Staff also provide family-offense intake services that assist victims of domestic violence to prepare petitions for Orders of Protection.

Central Services

This section provides services to both adult and juvenile offenders and supports operations of all other sections with services such as: Electric Monitoring, including Global Positions System (GPS) monitoring; execution of Violations of Probation Warrants; searches for contraband/firearms in probationer's homes/vehicles and various crime reduction efforts such as Gun Involved Violence Elimination (GIVE); Project Exile; Trust, Information, Programs, Services (TIPS); Uplift, Second Chance; After-School Probation patrols; bike patrols, etc. Staff development (training) is managed in this section. The Central Intake Unit processes thousands of court orders, ensures the prompt assignment of adult and juvenile cases, maintains records and coordinates data exchanges with the courts, prosecutors and other agencies.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Amount of Restitution Collected	$346,221	$376,077	$380,000
Amount of Supervision Fees Collected	$131,287	$131,852	$135,000
Amount of Fines & Court Fees Collected	$387,308	$493,755	$495,000
Family Offense Intakes			
Opened for Service	2,145	1,939	2,000
Final Action Taken			
Referred for Petition	2,159	1,999	2,000
Terminated/Not Pursued	0	2	2
Adolescent Offender Intakes			
Opened for Service	195	190	190
Investigations Ordered	33	34	35
New Supervision Cases during Year	20	14	15
Juvenile Delinquent (JD) Intakes			
Opened for Service	613	574	575
Final Action Taken			
Referred for Petition	401	415	400
Not Referred for Petition	224	204	225
Persons In Need of Supervision (PINS) Intakes			
Opened for Service	162	180	180
Final Action Taken			
Referred for Petition	57	29	30
Not Referred for Petition	102	108	140
CD Ignition Interlock			
Conditional Discharges			
Court Orders for IID	350	370	370
IID Installed and Monitored	107	140	140
Sentenced to Probation			
Court Orders for IID	336	300	330
IID Installed and Monitored	290	40	50
Investigations for Courts			
Pre-Sentence Investigations Ordered			
Felony	1,140	1,114	1,200
Misdemeanor	926	965	950
Juvenile Investigations Ordered	210	185	185
Custody/Guardianship Investigations Ordered	0	0	1

	Actual 2025	Est. 2026	Est. 2027
Juvenile Supervision			
New Cases during Year	158	115	135
Violations of Probation Filed	91	58	90
Criminal Supervision			
New Cases during Year	1,605	1,718	1,770
Violations of Probation Filed	815	828	830
Community Service Sentencing			
Court Referrals	319	206	250
Hours Ordered	19,394	11,006	12,500
Pre-Trial Release Monitoring			
Interviews	4,047	5,100	5,000
Qualified Release on Recognizance	1,203	3,100	3,000
Released to Supervised Program	1,973	1,300	4,000
Released on Own Recognizance Only	1,203	2,050	3,000
Bail Expedited	615	400	700
Court Appearance Rate	98%	95%	95%
Pre-Trial Diversion			
Intake	380	400	300
Accepted	380	400	300
Favorable Termination Rate	86%	85%	80%
Domicile Restriction Program			
Cases Screened	417	449	400
Cases Recommended	417	446	400
Sentenced to Domicile Restriction	417	446	400
Jail Days Saved*	93,045	119,760	78,103

*Measurement based on New York State's criteria. Jail Days no longer applies to time spent on Electronic Monitoring (EM), but only time spent on EM if no jail time was included as part of the sentence.

DEPARTMENT: Public Safety (24)
DIVISION: Highway Safety – STOP DWI/Traffic Safety (2405)

DIVISION DESCRIPTION

Monroe County's Special Traffic Options Program-Driving While Intoxicated (STOP-DWI) seeks to reduce deaths and injuries resulting from traffic crashes caused by impaired drivers. This program disseminates information to diverse audiences within the community, to bring awareness and prevention education to county residents showing the direct and indirect impacts of impaired driving. STOP-DWI helps to bring collaboration amongst all community parties involved in impaired driving prevention efforts. This includes training, communication of updates, court referrals for programs, and partnership on community events. STOP-DWI provides direct funding and grants for enforcement, equipment, training, and defendant prosecution, diversion, intervention and monitoring. Recipients include local law enforcement agencies, Monroe County District Attorney's Office, and Monroe County Probation.

The Monroe County Office of Traffic Safety seeks to improve roadway safety and reduce deaths and serious injuries due to crashes from all factors. This mission is accomplished through various educational offerings including occupant restraint use, motorcycle safety, teen safe driving, older driver safety, railway crossing safety, bicycle and pedestrian safety and discouragement of aggressive/distracted driving. Program staff visit schools and community organizations, attend public events, sponsor media campaigns and offer public service announcements and informational materials to deliver preventive education and awareness to the community. Partial funding is provided by the New York State Governor's Traffic Safety Committee.

Since 2023, Public Safety has been expanding focus on school bus safety. This initiative outfits school buses in Monroe County with stop-arm cameras. Incidents where vehicles illegally pass buses are now recorded on camera and are sent for review by experienced safety professionals within Public Safety. The school bus safety program has been done in concert with police, local officials and school districts to not only enforce, but educate motorists on safe and lawful behaviors.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 313,743	$ 364,218
Contractual Services		270,423	282,088
Supplies and Materials		60,200	37,135
Employee Benefits		152,703	241,135
Interdepartmental Charges		25,855	152,939
	Total	**822,924**	**1,077,515**
Revenue			
STOP-DWI & School Bus Patrol Fines		692,559	1,021,996
Fees		59,654	47,500
	Total	**752,213**	**1,069,496**
Net County Support		**$ 70,711**	**$ 8,019**

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
STOP DWI			
Educational Programs			
Number of Presentations	75	75	80
Number of Participants	6,695	7,000	7,000
Victim Impact Panel			
Number of Presentations	10	9	9
Number of Defendants	855	1,000	1,025
Arrests	1,418	1,625	1,750
Highway/Traffic Safety			
Traffic Safety Fairs	10	11	15
Number of Participants	2,750	2,700	3,250
Educational Displays	65	75	75
Number of Participants	68,635	60,000	75,000
Bicycle Skills Rodeos	5	3	4
Number of Participants	575	250	400
Child Passenger Safety			
Educational Programs			
NHTSA Certification Courses	3	4	4
Number of Technicians Trained	25	35	40
Child Restraint Awareness Presentations	9	7	4
Number of Awareness Program Participants	14	40	20
Child Restraint Check Points/Fitting Station			
Number of Fitting Stations Sponsored	24	24	24
Number of Vehicles Checked	267	290	300
Number of Child Restraint Seats Provided/Replaced	243	320	350

DEPARTMENT: Public Safety (24)
DIVISION: Public Safety Communications (2406)

DIVISION DESCRIPTION

Public Safety Communications is responsible for the planning, operation and maintenance of radio, data, paging and microwave communications systems used by Monroe County departments, the City of Rochester, all municipal law enforcement agencies and most of the fire protection and emergency medical services in the County. This includes the digital trunked radio system. Technicians routinely respond to service calls on user equipment and infrastructure, along with calls for on-scene communications during emergencies and special events. This division works comprehensively with the Emergency Communications/9-1-1 Center and all public safety agencies to ensure the safety of the public and the responders through their most important tool - communications. Public Safety Communications is responsible for the public safety community's "Communications Infrastructure" 24 hours per day/7 days per week/365 days per year.

Public Safety Communications has the mobile capacity to respond and assist surrounding and outside counties in the event of a major disaster.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 681,911	$ 691,457
Contractual Services		1,504,489	743,584
Supplies and Materials		1,392,015	329,515
Employee Benefits		464,321	502,842
Interdepartmental Charges		2,942,573	(442,449)
	Total	**6,985,309**	**1,824,949**
Revenue			
State Aid		1,609,992	0
Other Revenue		160,000	160,000
	Total	**1,769,992**	**160,000**
Net County Support		**$ 5,215,317**	**$ 1,664,949**

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Staff Hours Supporting Special Events	691	635	600
Portable Radios Serviced	675	652	700
Mobile Radios Serviced	421	450	475

DEPARTMENT: Public Safety (24)
DIVISION: 9-1-1 Emergency Communications (2407)

DIVISION DESCRIPTION

The County funds the 9-1-1 Emergency Communications System and, through an agreement with the City of Rochester, monitors the work of the Emergency Communications Department, the city agency that operates the 9-1-1 Center. The 9-1-1 Center is our community's central Public Safety Answering Point, providing response to 9-1-1 dialed or texted calls for service, dispatch of emergency equipment and first responders or transfer of service calls to the appropriate public service agency. Over one million calls for service and emergency dispatches are completed annually.

This division, through the County 9-1-1 Program Manager, administers the operating contract with the City of Rochester, coordinates the participation of other public service agencies and executes subscriber agreements. Computer equipment and software, including the critical Computer Aided Dispatch system, are owned and maintained by the County. A 9-1-1 Operating Practices Board, appointed by the County Legislature President, provides general oversight and facilitates effective interagency communication.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 224,208	$ 233,178
Contractual Services		24,353,254	24,907,621
Supplies and Materials		2,477,132	42,500
Debt Service		805,570	1,149,334
Employee Benefits		117,625	123,862
Interdepartmental Charges		869,515	1,003,611
	Total	**28,847,304**	**27,460,106**
Revenue			
State Aid		2,857,132	270,000
9-1-1 Surcharge		3,400,000	3,400,000
Appropriated Fund Balance		591,945	0
	Total	**6,849,077**	**3,670,000**
Net County Support		**$ 21,998,227**	**$ 23,790,106**

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
9-1-1 Calls Received	909,594	967,598	945,402
Average Ring Time	6 Seconds	6 Seconds	6 Seconds
Average Length of Call	137 Seconds	138 Seconds	130 Seconds
Total Events Dispatched	1,132,884	1,105,594	1,105,598
Police Events Dispatched	878,726	851,101	857,519
Fire Events Dispatched	90,207	85,528	86,385
EMS Events Dispatched	143,624	146,150	139,567
PIC (CoR Person In Crisis Team)	6,116	6,250	7,276
FIT (MC Forensic Intervention Team)	4,604	5,090	5,143
Misc (Utilities, Coast Guard, Fire Bureau, etc.)	9,607	9,475	9,708

DEPARTMENT: Public Safety (24)
DIVISION: Office of Safety & Security (2409)

DIVISION DESCRIPTION

Led by an Administrator, Security Supervisor & Security Coordinator, and supported by security officers employed via private agency contract, this division manages all security operations at most county owned or leased buildings, including operation of security screening stations, staffing of security officer posts at strategic locations, response to emergencies and delivery of other services intended to keep employees, contractors and visitors safe and buildings and other assets secure.

Division staff are also responsible for operation of the Monitoring & Reaction Center (MRC) where security officers monitor county video surveillance as well as fire, panic and intrusion alarms. MRC staff dispatch security, police, fire or county DES staff, as needed, upon receipt of alarms, and suspicious activity noticed on video screens prompt a similar response. The MRC is a 24/7 operation, providing a call center for all security related inquiries and 2-way radio dispatch services for county security staff and various other county personnel.

Incident Response Planning for most county buildings and offices is provided through Safety & Security staff, ensuring that each location is properly equipped for an initial response to unusual situations and incidents that require shelter, evacuation or other safety measures.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 616,257	$ 602,493
Contractual Services		4,187,100	5,141,568
Supplies and Materials		29,850	22,900
Employee Benefits		320,010	278,414
Interdepartmental Charges		(5,132,217)	(6,024,375)
	Total	**21,000**	**21,000**
Revenue			
Other Revenue		21,000	21,000
	Total	**21,000**	**21,000**
Net County Support		**$ 0**	**$ 0**

DEPARTMENT: Public Safety (24)
DIVISION: Judicial System Support (2410)

DIVISION DESCRIPTION

Judicial System Support includes funding for court-related services and programs. Under state law, the cost associated with housing the court system, which includes building maintenance, utilities and other indirect charges, is a local responsibility. The State also requires that the county pay a fee to town justices for services related to the arraignment and preliminary hearing of felony cases.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Contractual Services		$ 4,251,527	$ 4,348,114
Interdepartmental Charges		5,202,882	6,299,997
	Total	**9,454,409**	**10,648,111**
Revenue			
State Aid-Appellate Court		4,267,361	4,352,686
	Total	**4,267,361**	**4,352,686**
Net County Support		**$ 5,187,048**	**$ 6,295,425**

DEPARTMENT: Public Safety (24)
DIVISION: Central Police Support Services (2411)

DIVISION DESCRIPTION

The Principal Central Police Services Administrator provides support services to assist the Law Enforcement Council to develop policies and coordinate strategies for the County's municipal police agencies: Rochester City Police; the Monroe County Sheriff's Office; Brighton, Gates, Greece, Irondequoit, Ogden and Webster Town Police; and Brockport, East Rochester and Fairport Village Police. Services include program evaluation, contract administration, joint purchasing, communication coordination, centralized information sharing and police officer training. Until fiber development is completed throughout Monroe County, wireless services are provided to local department vehicles in order to access mobile data. All basic police recruit, in-service, management, supervisory, technical and specialized police training is performed for the local law enforcement agencies through State University of New York (SUNY) accredited Monroe Community College at the Public Safety Training Facility, located at 1190 Scottsville Road. Specialized team training at Rush Range is also supported.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 112,104	$ 116,589
Contractual Services		1,392,536	1,367,243
Supplies & Materials		2,000	1,000
Debt Service		544,690	542,960
Employee Benefits		49,826	53,449
Interdepartmental Charges		28,950	(181,651)
	Total	**2,130,106**	**1,899,590**
Revenue			
Appropriated Fund Balance		544,690	542,960
	Total	**544,690**	**542,960**
Net County Support		**$ 1,585,416**	**$ 1,356,630**

DEPARTMENT: Public Safety (24)
DIVISION: Fire Bureau (2412)

DIVISION DESCRIPTION

The Monroe County Fire Bureau provides leadership, training, and centralized coordination for nearly 2,300 firefighters and officers across 35 fire departments including the City of Rochester. It also serves as a single point of contact for communication, support, and operational guidance. This includes oversight of the County's Special Operations Unit, which encompasses both the Hazardous Materials Response Team and the Technical Rescue Team—each trained to respond to high-risk incidents in an all-hazards environment.

Each year, the Fire Bureau coordinates approximately 2,500 hours of fire training, delivered through the Public Safety Training Facility (PSTF) and satellite locations across the county. This makes Monroe County one of the top-performing counties in New York State in terms of coordinated fire training volume and program quality. These training hours support both foundational and advanced skills development, ensuring readiness for a wide range of emergency scenarios.

The Hazardous Materials Response Team is recognized as a regional leader and maintains operational partnerships with the Monroe County Sheriff's Hazardous Device Unit, the U.S. Postal Service, NYS Department of Environmental Conservation (DEC), and the FBI.

The Technical Rescue Team services as a regional hub along with partners including the Rochester fire department. The team is a NYS Technical Rescue Team (TRT) accredited organization. This team brings specialized capabilities in urban search and rescue, rope rescue, water rescue, and wilderness search operations for lost or missing individuals.

The Fire Bureau, through the Office of the Fire Coordinator, maintains and updates the Monroe County Mutual Aid Fire Plan—an essential document that governs multi-agency fire and emergency responses in alignment with the National Incident Management System (NIMS). Collectively, the fire departments of Monroe County and the City of Rochester respond to more than 86,000 emergencies annually, with a unified, all-hazards approach that enhances public safety and community resilience.

The Fire Bureau also administers the County's Arson Control Plan, as mandated by New York State law. It manages Fire Investigation Services, including a Juvenile Fire Setter Intervention Program, in close collaboration with the Monroe County Sheriff's Office, District Attorney's Office, and the County Crime Laboratory.

Funding for the Fire Bureau is provided through the Local Government Services Charge, a component of County property taxes. Additionally, Monroe Community College reimburses the County for Fire Instructor Training conducted at the PSTF.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 747,625	$ 810,957
Contractual Services		556,529	536,515
Supplies and Materials		262,451	146,898
Debt Service		0	131,061
Employee Benefits		349,277	398,546
Interdepartmental Charges		1,624,366	1,708,521
	Total	**3,540,248**	**3,732,498**
Revenue			
Federal Aid		98,691	0
Local Government Services Charge		3,236,557	3,527,498
Charges to Trust Funds		5,000	5,000
PSTF Reimbursement – MCC		200,000	200,000
	Total	**3,540,248**	**3,732,498**
Net County Support		**$ 0**	**$ 0**

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Fire/Arson Investigations (Requests for Service)	221	240	240
Juvenile Fire Setter Interventions (# of Referrals)	7	15	15
Emergency Response Assistance Hours	550	804	820
Fire Bureau Staff Continuing Education and Fire Service Meetings Hours	850	900	1,000
Hazardous Materials and Special Operations Training/Activities Hours	1,500	1,850	1,800

DEPARTMENT: Public Safety (24)
DIVISION: Emergency Management (2413)

DIVISION DESCRIPTION

In accordance with State Executive Law 2-B, the Office of Emergency Management (OEM) executes Emergency Management services within Monroe County. The office delivers an all-hazard, comprehensive program of mitigation, readiness, response and recovery functions in accordance with professional Emergency Management standards. Program components are coordinated with towns, villages, the City of Rochester, county departments, public safety providers and non-government agencies.

State Law requires utilities that operate nuclear reactors to pay fees that are used to enhance county resources. Emergency Services receives this funding to support public safety activities related to federal regulatory requirements for local government.

OEM coordinates various grants available to the community; implements and monitors the county's compliance with the National Incident Management System (NIMS); and oversees a comprehensive training and exercise program following the Homeland Security Exercise and Evaluation Program (HSEEP) directive. OEM is responsible for community education related to emergency preparedness. This ensures the county's ongoing receipt of Federal Homeland Security Grant Program Awards that support general Emergency Management program costs and specific initiatives.

OEM assists in coordinating emergency management and public safety response throughout the Metropolitan Statistical Area into numerous Western New York counties. As such, OEM has implemented and deployed crisis information management software to all county municipalities, first responder agencies, multiple private sector partners, other Western New York Counties, and New York State Department of Homeland Security and Emergency Services.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 393,641	$ 440,976
Contractual Services		238,605	205,935
Supplies and Materials		134,919	2,000
Employee Benefits		259,339	280,547
Asset Equipment		156,703	0
Interdepartmental Charges		252,284	300,092
	Total	**1,435,491**	**1,229,550**
Revenue			
Federal Aid		272,347	272,347
State Aid		369,000	181,316
	Total	**641,347**	**453,663**
Net County Support		**$ 794,144**	**$ 775,887**

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Emergency Operations Center (EOC) Activation (Full, Partial)	13	5	10
OEM Field Responses Non-COVID/COVID	0/0	0/0	0/0
Emergency Alerts/Communications	96	44	84
Exercise Design and Coordination	5	1	7

DEPARTMENT: Public Safety (24)
DIVISION: Monroe County Crime Laboratory (2414)

DIVISION DESCRIPTION

The Monroe County Crime Laboratory is a regional crime laboratory that provides analytical and physical examination of a wide variety of evidence collected during criminal investigations, including all controlled drugs seized in the region. Traditional testing and analysis includes Biology/DNA, criminalistics/trace evidence, drug chemistry, firearms, fire debris, digital evidence, vehicle examination and fingerprints. The staff gives technical aid and provides expert testimony to law enforcement agencies, the courts and other governmental agencies in the region. This division receives partial funding through the State Aid to Localities Program.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 2,642,991	$ 2,586,989
Contractual Services		180,584	51,275
Supplies and Materials		553,580	103,250
Debt Service		859,855	833,847
Employee Benefits		1,266,691	1,321,735
Interdepartmental Charges		801,720	845,565
	Total	**6,305,421**	**5,742,661**
Revenue			
Federal Aid		541,864	0
State Aid		550,000	633,357
Charges to Other Governments		311,447	396,109
	Total	**1,403,311**	**1,029,466**
Net County Support		**$ 4,902,110**	**$ 4,713,195**

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Case Assignments Received	2,533	2,332	2,340
Case Assignments Completed	3,765	2,532	2,600
Cases Awaiting Analysis			
Criminalistics	35	20	15
Drugs	2,541	2,220	2,000
Firearms	1,174	900	800
Biology (Serology)	25	20	20
Biology (DNA)	89	50	50

DEPARTMENT: Public Safety (24)
DIVISION: Weights and Measures (2415)

DIVISION DESCRIPTION

Weights and Measures protects consumers and businesses within Monroe County under the marketing laws of New York State. The objective of Weights and Measures is to verify that all commercial measuring devices including scales, petroleum/gasoline pumps and taxi meters operationally conform to the standards certified by the National Institute of Standards and Technology. This division is also responsible for collecting samples of motor fuel for testing under the New York State petroleum-testing program, ensuring the correct weight of pre-packaged commodities and inspecting scanner devices for pricing accuracy.

The monitoring of commercial business enterprise standards requires frequent inspection and testing of all weighing and measuring devices within the county. Inaccurate measuring devices and meters are reported and ordered for repair by the inspectors. Civil penalties are imposed for non-fraudulent violations while fraudulent cases are referred to the District Attorney for prosecution.

DIVISION SUMMARY

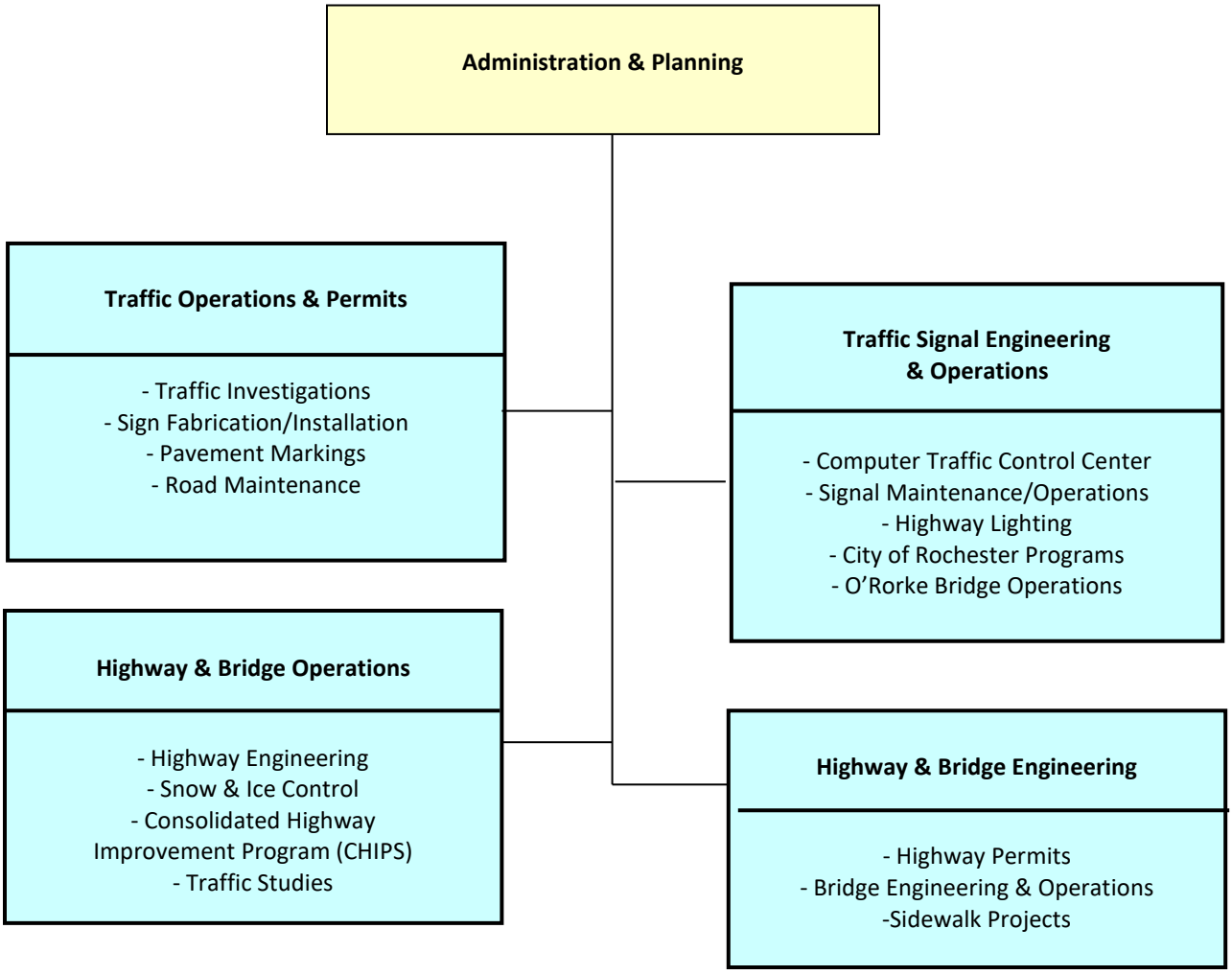
		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 408,998	$ 297,254
Contractual Services		9,160	7,100
Supplies and Materials		6,900	5,720
Employee Benefits		261,088	258,090
Interdepartmental Charges		97,149	97,740
	Total	**783,295**	**665,904**
Revenue			
State Aid		30,091	30,091
Fines		45,000	35,000
Fees		250,000	250,000
	Total	**325,091**	**315,091**
Net County Support		**$ 458,204**	**$ 350,813**

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Establishments Inspected	2,001	2,100	2,000
Number of Inspections	2,010	2,200	2,000
Devices Inspected	9,960	10,400	10,000
Packaged Commodities Checked	10,976	5,000	5,000
Octane/Diesel Samples Processed	512	600	600
Complaints Investigated	22	50	50
Pricing Accuracy Inspections	230	100	100
Civil Penalties Issued	17,100	30,000	40,000
Fees Issued	$207,572	$220,000	$220,000
State Aid	$30,091	$30,091	$30,091

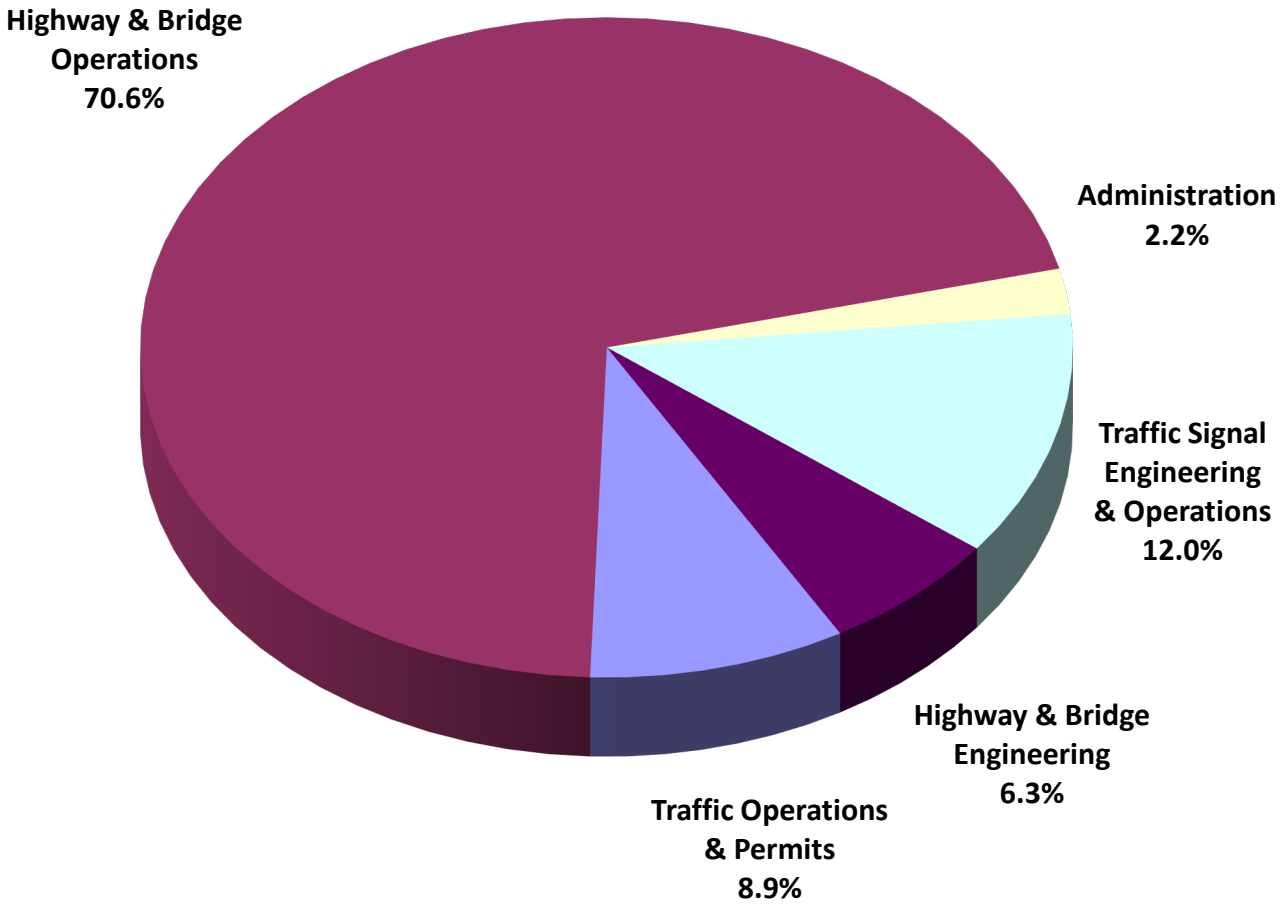
TRANSPORTATION (80)

TRANSPORTATION (80)



TRANSPORTATION

2027 Budget - $48,462,138



The percentages above do not reflect the deduction of Service Chargebacks.

DEPARTMENT: Transportation (80)

DEPARTMENT DESCRIPTION

The Department of Transportation is responsible for the safe and efficient operation of approximately 1,480 lane miles (approximately 664 centerline miles) of county-owned highways, 192 bridges (60 are co-maintained with other municipal entities), 344 major culverts, and approximately 140 retaining walls. It is also responsible for the installation, operation and maintenance of all traffic control devices on county highways and on the streets within the City of Rochester; including approximately 830 traffic-signal and flasher devices, as well as the operation of the Colonel Patrick O'Rorke Bridge.

Mission

The Department of Transportation provides for safe, equitable, accessible, and reliable movement of people and goods through Monroe County's multimodal transportation network to connect communities, support economic vitality, and enhance the quality of life of all people in Monroe County.

2026 Major Accomplishments

- Completed 35 highway maintenance pavement preservation projects covering approximately 57 centerline miles of county roads, and four (4) pipe relining/drainage improvement maintenance projects.
- Completed capital improvement projects including the rehabilitation/resurfacing of five (5) roads covering approximately 7.5 centerline miles of county highways.
- Installed approximately one (1) centerline mile of bicycle lanes and four (4) centerline miles of paved shoulders as part of highway maintenance projects.
- Received 14 applications from 12 towns/villages for County Road sidewalk incentives. These applications represent an estimated amount of $4,450,000 in sidewalk funding to assist town/villages in the installation of an estimated length of over 51,000 linear feet of sidewalk along county roads.
- Improved the condition rating of bridges and culverts by replacing/rehabilitating four (4) bridges and five (5) culverts.
- Completed the design of one (1) highway, three (3) bridges and two (2) culverts. Continued the design of three (3) highways, three (3) bridges and one (1) culverts.
- Provided pavement marking services (striping approximately 6.1 million lineal feet of 4" lines) on County and Town Roads and sign fabrication services for county, town and city roads and other county departments. Performed annual striping at the Frederick Douglass Greater Rochester International Airport, including striping all runways and taxiways.
- Processed over 1,200 highway permits, issued and resolved over 4,300 work orders for signals, highway lighting, signs, highways, and bridges.
- Updated the Priority Investigation Location (PIL) Program list, identifying 63 locations on city streets and county roads where the potential for safety improvement (PSI) indicates that a proactive traffic engineering study is justified. Completed PIL studies, identified, and implemented recommended safety countermeasures.
- Managed 12 Monroe County In-Bloom sites and 10 Adopt-A-Highway sites, with the associated beautification benefits along approximately 19 centerline miles of county roads.
- Received approximately $7.80 million in Consolidated Local Street and Highway Improvement Program (CHIPS), $1.82 million in PAVE-NY, $1.21 million in Pave Our Potholes (POP), and $956,000 in Extreme Winter Recovery (EWR) funding from NYS by being a key advocate with the New York State County Highway Superintendents Association (NYSCHSA).

- Applied for and received federal Transportation Improvement Program (TIP) funding for resurfacing of three (3) roads covering approximately 30 lane miles of county highways, preventive maintenance of five (5) bridges, and reimbursement for annual operations of the Regional Traffic Operations Center (RTOC) through federal fiscal year 2030.

2027 Major Objectives

- Complete highway maintenance pavement preservation projects covering approximately 55 centerline miles of county roads, approximately three (3) pipe relining/drainage improvement projects, one (1) traffic signal replacement project, and one (1) bridge repair project.

- Complete the Thomas Avenue Rehabilitation Project covering approximately 1.3 centerline miles of county highways, and replacement of three (3) bridges and two (2) culverts.

- Install approximately two (2) centerline miles of bicycle lanes and five (5) centerline miles of paved shoulders as part of highway maintenance projects.

- Initiate/continue/complete the design of two (2) capital bridge rehabilitation/replacement projects and three (3) culvert replacement projects.

- Continue to manage the application process for County Road sidewalk incentives.

- Initiate/continue/complete the design of three (3) capital highway rehabilitation/resurface projects.

- Continue to update the Priority Investigation Location (PIL) Program by completing traffic engineering studies, identifying, and implementing recommended safety countermeasures at locations identified in the 2026 PIL program list.

- Continue to manage Monroe County In-Bloom and Adopt-A-Highway sites, with the associated beautification benefits along approximately 19 centerline miles of county roads.

- Continue to provide traffic engineering services, sign fabrication services, and pavement marking services to the city, towns, villages and other county departments.

- Work closely with federal, state, and local legislators and public officials to advocate for transportation funding needs and to maximize funding awards: federal formula funding, additional state CHIPS funding, and opportunities for other funding under the next federal infrastructure bill; expected to be passed in 2027.

- Advance Federal Highway Works Administration (FHWA) and Manual on Uniform Traffic Control Devices (MUTCD) mandated upgrades including; Weight limit advanced warning sign upgrades, sign-retro reflectivity sign upgrades and pavement marking retro reflectivity measurement. Current personnel vacancies and increasing workload are preventing some of this work from taking place in 2025 and 2026. We are hopeful with some changes to internal programs, that we can make more progress on these in 2027, especially the FHWA mandated pavement marking reflectivity measurements.

DEPARTMENT BUDGET

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 5,207,732	$ 5,395,619
Provision - Capital Projects		2,700,000	1,200,000
Contractual Services		17,511,070	18,199,504
Supplies and Materials		4,392,233	4,407,325
Debt Service		14,730,203	14,771,837
Employee Benefits		2,863,521	3,010,129
Interdepartmental Charges		1,269,295	1,477,724
	Total	**48,674,054**	**48,462,138**
Appropriations by Division			
Administration / Planning		1,003,748	1,086,647
Traffic Operations and Permits		4,357,752	4,135,068
Highway and Bridge Operations		35,045,443	34,370,867
Traffic Signal Engineering and Operations		5,152,249	5,813,946
Highway and Bridge Engineering		3,114,862	3,055,610
	Total	**48,674,054**	**48,462,138**
Revenue			
Federal Aid		1,086,000	1,162,800
State Aid		11,785,711	11,786,000
Fees		4,830,000	4,790,000
Charges to Other Governments		1,185,887	1,043,000
Other Revenue		440,512	410,620
Appropriated Fund Balance		1,218,645	764,914
	Total	**20,546,755**	**19,957,334**
Net County Support		**$ 28,127,299**	**$ 28,504,804**

TRANSPORTATION – PERMIT OFFICE
2027 FEES AND CHARGES

	2026 Review Fee	2026 Permit Fee	2027 Review Fee	2027 Permit Fee
Commercial/Residential Accesses				
Residential Driveway - New	$75	$150	$75	$150
Residential Driveway - Resurface	$25	$50	$25	$50
Commercial Entrance Major (Design Hour Volume>100)	$150	$2,000	$150	$2,000
Commercial Entrance Minor (Design Hour Volume<100)	$150	$550	$150	$550
Commercial Entrance – Resurface	$50	$200	$50	$200
Subdivision Street Major (Design Hour Volume>100)	$150	$900	$150	$900
Subdivision Street Minor (Design Hour Volume<100)	$150	$900	$150	$900
Temporary Access/Construction Entrance - Major	$75	$250	$75	$250
Temporary Access/Construction Entrance - Minor	$75	$100	$75	$100
Water Main/Sanitary/Storm Sewer Installation	$75	$150	$75	$150
Pipe Roadside Ditch	$75	$150	$75	$150
Gas Main/Duct/Buried Cable Installation	$75	$150	$75	$150
Service Connection (Water, Gas, Electric, etc.)	$75	$150	$75	$150
Water Main/Sanitary/Storm Sewer Installation	$75	$150	$75	$150
Gas Main/Duct/Buried Cable Installation	$75	$150	$75	$150
Underground Installation by Cutting Pavement (when approved by the highway superintendent only)				
Water Main/Sanitary/Storm Sewer Installation	$150	$500	$150	$500
Gas Main/Duct/Buried Cable Installation	$150	$500	$150	$500
Service Connection (Water, Gas, Electric, etc.)	$150	$500	$150	$500
Cross Culverts Major>6' diameter/all box culverts	$150	$550	$150	$550
Cross Culverts Minor<6' diameter	$150	$500	$150	$500
Overhead Installation				
Service Connection (without a new pole)	$75	$150	$75	$150
Erecting Poles, Towers, Luminaires, Anchors $2.50 per Unit	$75	$150	$75	$150
Running New Lines $.05/LF	$75	$150	$75	$150
Miscellaneous				
Storm Sewer Connection to Private Property ≤6”	$100	$350	$100	$350
Storm Sewer Connection to Private Property >6”	$100	$350	$100	$350
Annual Maintenance Permit	$0	$2,500	$0	$2,500
Annual Driveway Paving Permit	$50	$400	$50	$400
Traffic Signal Permit	$500	$550	$500	$550
Divisible Load Permit	$0	$10	$0	$10
House Moving Permit	$100	$300	$100	$300
Special Hauling Permit	$100	$300	$100	$300
Right-of-Way Access Fee	$50	$100	$50	$100
Permit Renewal Fee	$50	$50	$50	$50
Road Closing	$150	$300	$150	$300
Modify Traffic Signal	$500	$500	$500	$500
Full Depth Shoulder	$150	$500	$150	$500
By-Pass Lane	$150	$500	$150	$500
Left Turn Lane	$150	$500	$150	$500

	2026 Review Fee	2026 Permit Fee	2027 Review Fee	2027 Permit Fee
Roadways Improvements	$150	$500	$150	$500
Tree Removal	$25	$35	$25	$35
Restriping of Pavements	$150	$300	$150	$300
Sidewalk Installation <500LF=$25, >500LF=$50	$50	$100	$50	$100
Guiderail Modifications	$50	$100	$50	$100
Fire Hydrant	$0	$50	$0	$50
School Warning Device	$50	$50	$50	$50
Abandon Private Service	$0	$50	$0	$50
Roof Drain/Sump Pump Discharge to Ditch	$50	$50	$50	$50
Remove Existing Access	$0	$50	$0	$50
Replace Existing Culvert	$75	$150	$75	$150
Modify Existing Residential Access	$75	$150	$75	$150
Modify Existing Commercial Access	$150	$350	$150	$350
Handicap Ramp	$50	$50	$50	$50
Detour	$150	$300	$150	$300
Permanent or Temporary Sign	$50	$50	$50	$50
Fill or Clean Drainage Ditch	$75	$50	$75	$50
Grading and Seeding	$0	$50	$0	$50
Soil Borings	$50	$50	$50	$50
Test Pits	$50	$100	$50	$100
Traffic Impact Report - Major	$1,500	N/A	$1,500	N/A
Traffic Impact Report - Minor	$1,000	N/A	$1,000	N/A
Traffic Impact Report - Analysis	$500	N/A	$500	N/A
City Site Plan Review	$250	N/A	$250	N/A

DEPARTMENT: **Transportation (80)**
DIVISION: **Administration / Planning (8001)**

DIVISION DESCRIPTION

The Division of Administration and Planning is responsible for the management of administrative activities of the department. Specific responsibilities include the development of policy alternatives and work procedures, the supervision and planning of all transportation activities and the administration of various financial and personnel activities.

This division prepares the department Capital Improvement Program and solicits, coordinates and manages county, state and federal funding. This division is also responsible for preparing the department's legislative referrals.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 311,364	$ 328,828
Contractual Services		17,150	90,969
Supplies and Materials		44,450	31,250
Employee Benefits		234,825	223,081
Interdepartmental Charges		395,959	412,519
	Total	**1,003,748**	**1,086,647**
Revenue		**0**	**0**
	Total	**0**	**0**
Net County Support		**$ 1,003,748**	**$ 1,086,647**

DEPARTMENT: **Transportation (80)**
DIVISION: **Traffic Operations and Permits (8002)**

DIVISION DESCRIPTION

This Division includes the following sections: the Traffic Investigations section, which is responsible for responding to and investigating citizens' requests for changes and complaints regarding all regulatory, warning, parking, and street name signs on county roads and City of Rochester streets; the Sign Fabrication/Installation section, which fabricates and installs all signs requested via work orders generated by the investigations section as well as those generated by our Traffic Operations Center; the Pavement Markings section, which is responsible for the installation of markings on county roads and for marking installation on town roads and City of Rochester streets - all of which are reimbursed by the authorizing municipality; the Highway and Bridge Operations Section which performs routine maintenance and other small projects on county roads, including the handling of emergencies on county roads such as flooding incidents, trees and debris in the roadway, etc.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 1,370,017	$ 1,412,736
Contractual Services		253,476	248,376
Supplies and Materials		1,234,400	1,004,950
Debt Service		625,112	485,920
Employee Benefits		795,126	867,106
Interdepartmental Charges		79,621	115,980
	Total	**4,357,752**	**4,135,068**
Revenue			
Charges to Other Governments		720,000	710,000
Other Revenue		8,000	3,500
Appropriated Fund Balance		147,699	102,149
	Total	**875,699**	**815,649**
Net County Support		**$ 3,482,053**	**$ 3,319,419**

SECTION DESCRIPTIONS

Traffic Investigations

The goal of this program is to review, conduct and update traffic investigations to ensure the appropriate traffic control devices are in place on City of Rochester streets and county roadways. This section investigates the need for additional and modified traffic signs in response to citizen and other municipal requests and it processes all traffic regulatory device changes for city streets and county highways. Performance measures for this program include the number of traffic investigations conducted.

Sign Fabrication/Installation

The goal of this program is to fabricate and install traffic signs on county roads and City of Rochester streets to ensure a safe road network. This section manufactures and installs all road signs along county highways and city streets; and, upon request, for towns, villages and other county departments. This section owns and maintains approximately 90,000 traffic signs on county highways and city streets and maintains all of the parking signs in the City of Rochester for a fee. Performance measures for this program include the

number of signs (and other items such as stickers/decals, large signage for buildings, etc. for other county departments) fabricated, installed and the number of sign service requests resolved/work orders completed. This section also produces and installs signs for all Capital programmed projects that are County funded.

Pavement Markings

The goal of this program is to install and maintain traffic pavement markings to ensure a safe road network throughout the city and county. This section schedules and performs work required to maintain lane delineation, passing zones, stop bars, crosswalks and railroad crossing symbols on county, city and town roads, as well as installation of markings on airport runways and other County owned parking lots/roads, as requested. Striping completed in towns and other County departments are completed as a chargeback, providing significant revenue. County highways require the application of pavement markings every one to six years depending on traffic flow and the type of marking. Performance measures for this program include the number of lineal feet of 4" line paint markings applied.

Road and Bridge Maintenance Section

The goal of this section is to improve the condition of county highways and bridges by constructing and maintaining a safe and efficient road and bridge network in order to move people and goods throughout the county. This section is responsible for the day-to-day maintenance of the approximately 1,486 lane miles on the Monroe County Highway System, including approximately 180 bridges, 350 major culverts, and 140 retaining walls. Major activities include drainage improvements, crack filling, pothole patching, spray patching, shoulder improvements, headwall repairs, vegetation and debris clearing at bridges, culverts, and guide rails, tree trimming and removal, scupper cleaning, and other structural repair and maintenance activities. Performance measures for this program include the number of highway and bridge service requests resolved, and linear feet of guiderail repaired/replaced.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Sign Work Orders Completed	992	1500	1100
Sign Operations Completed (Investigations, Fabrications, Installations)	5,541	4,500	5,000
Signs Fabricated (MUTCD and Special Signs)	4,382	3,000	3,500
Highway and Bridge-Service Requests Resolved	992	650	850
Linear Feet of Guiderail Repaired/Replaced	1,095	1,000	1,000
Linear Feet of 4" Line Paint Markings Applied (county + town roads - does not include airport runways or taxiways striped)	6.2M	7.00M	6.25M

DEPARTMENT: **Transportation (80)**
DIVISION: **Highway and Bridge Operations (8003)**

DIVISION DESCRIPTION

The Division of Highway and Bridge Operations includes the Major Maintenance section, which is responsible for the planning, design, and management of the highway maintenance work completed by towns, vendors and contractor forces; the Snow and Ice Control Program, which includes annual agreements and work contracted to the towns for snow and ice removal; the Road and Bridge Maintenance section, which is responsible for maintaining a safe and serviceable highway system; and the Consolidated Local Street and Highway Improvement Program (CHIPS), a NYS funded program which provides funding for the highway resurfacing, repaving, recycling, reclamation, bridge rehabilitation, and culvert replacement maintenance projects.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 1,594,519	$ 1,695,235
Provision - Capital Projects		2,700,000	1,100,000
Contractual Services		15,377,400	15,388,803
Supplies and Materials		2,759,161	3,042,600
Debt Service		11,061,943	11,464,923
Employee Benefits		858,290	932,621
Interdepartmental Charges		694,130	746,685
	Total	**35,045,443**	**34,370,867**
Revenue			
Federal Aid		45,000	54,000
State Aid		11,785,711	11,786,000
Fees		3,450,000	3,450,000
Other Revenue		55,000	45,000
Appropriated Fund Balance		1,070,093	514,249
	Total	**16,405,804**	**15,849,249**
Net County Support		**$ 18,639,639**	**$ 18,521,618**

SECTION DESCRIPTIONS

Major Maintenance Section

The goal of this section is to improve the condition of county roads by constructing and maintaining a safe and efficient road network in order to move people and goods throughout the County. This section is responsible for the planning, design and management (including construction supervision) of highway maintenance work performed by towns and contractor forces. Performance measures for this section include lane miles of highways resurfaced, repaved/recycled/reclaimed, centerline miles of paved shoulders installed, linear feet of drainage pipe relined/replaced/installed, linear feet of curb and gutter installed/replaced, centerline miles of bicycle lanes installed and lane miles of highways crack sealed.

Snow and Ice Control Program

This goal of this program is to fund the cost of snow and ice removal and snow fence installation to ensure safe travel on the county highway system during the winter season. The County enters into intermunicipal agreements with each town for the provision of snow and ice control services. Contract amounts reflect prevailing wage agreements in the towns, equipment rates determined by the Federal Emergency Management Agency (FEMA), current state bid prices for road salt, and the number of highway lane miles plowed and cleared in each town. Performance measures for this program include the number of lane miles cleared of snow and salted and linear feet of snow fence installed (by towns).

Consolidated Local Street and Highway Improvement Program (CHIPS)

The goal of this program is to improve the condition of county roads by constructing and maintaining a safe and efficient road network in order to move people and goods throughout the county. This section collects the state-aid for capital expenditures under provisions of the Consolidated Local Street and Highway Improvement Program (CHIPS). The state allocates a specific sum of aid for highway improvement projects with greater durability (highway resurfacing, recycling, reconstruction, bridge rehabilitation, culvert replacement) and longevity (minimum useful life of ten years) than might be expected from routine maintenance efforts. Performance measures are tracked as part of maintenance projects completed by the Major Maintenance section.

Traffic Studies

The goal of this program is to review, conduct and update traffic data to ensure appropriate traffic control devices are utilized on city or county roadways. This section conducts traffic engineering studies and analyses, as well as maintaining an ongoing traffic count program and a high accident identification program on County highways and City streets. Performance measures for this program include the number of traffic engineering reviews and studies completed, traffic counts collected (machine & manual), and High Accident Location Program (HALP) studies completed, and he number of locations temporary speed feedback signs were installed

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Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Centerline Miles of Highways Resurfaced (Maintenance)	44	31	30
Centerline Miles of Highways Repaved/Recycled/Reclaimed (Maintenance)	14	26	25
Centerline Miles of Paved Shoulders Installed (Maintenance)	8	4	5
Linear Feet of Drainage Pipe Relined/Replaced/Installed (Maintenance)	12,372	2,000	1,425
Linear Feet of Curb and Gutter Installed/Replaced (Maintenance)	1,452	550	100
Centerline Miles of Bicycle Lanes Installed	3	1	2
Lane Miles Cleared of Snow and Salted	1,480	1,479	1,479
Lane Miles of Highways Crack Sealed	56	62	60
Number of Traffic Engineering Reviews and Studies Completed	34	60	75
Priority Investigation location (PIL) Program Studies Completed	8	15	20
Number of Locations Temporary Speed Feedback Signs Installed	10	18	15

DEPARTMENT: **Transportation (80)**
DIVISION: **Traffic Signal Engineering and Operations (8004)**

DIVISION DESCRIPTION

The Division of Traffic Signal Engineering & Operations is responsible for the construction, maintenance and operation of traffic signals, traffic control devices and Closed-Circuit Television (CCTV) systems located on county highways and the City of Rochester streets; oversees the central Traffic Signal Management System that continuously monitors traffic signals, and traffic flow. This division is also responsible for operating and maintaining the highway lighting system along the Rochester area expressways, the City of Rochester, County and State arterial roadways.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 1,174,319	$ 1,192,085
Provision – Capital Projects		0	100,000
Contractual Services		1,858,944	2,467,150
Supplies and Materials		353,022	327,775
Debt Service		1,171,704	1,036,878
Employee Benefits		608,761	591,418
Interdepartmental Charges		(14,501)	98,640
	Total	**5,152,249**	**5,813,946**
Revenue			
Federal Aid		1,041,000	1,108,800
Charges to Other Governments		445,887	330,000
Other Revenue		307,512	312,120
	Total	**1,794,399**	**1,750,920**
Net County Support		**$ 3,357,850**	**$ 4,063,026**

SECTION DESCRIPTIONS

Traffic Operations Center

The goal of this program is to operate traffic signal devices throughout the City and County, ensuring the safe and efficient movement of the public and goods. This section, housed at the James R. Pond Regional Traffic Operations Center (RTOC), remotely monitors 549 traffic signals primarily located along major city streets (334), on selected county highways in the Towns of Brighton, Gates, Greece, Henrietta, Irondequoit, Penfield and Perinton (120), and on select New York State highways (70). The central traffic signal management system monitors traffic flows and adjusts signal-timing patterns to meet traffic flow conditions. The roadway system is monitored via a network of 256 traffic monitoring cameras (186 County & 70 NYSDOT), utilized by both Monroe County DOT and the New York State DOT. These CCTV systems are located in the City of Rochester and in the Towns of Brighton, Chili, Gates, Greece, Henrietta, Irondequoit and Webster. In addition, signal-timing modifications are made for the remaining 130 traffic signals, 181 flashers, 41 Rectangular Rapid Flashing Beacons (RRFB), two (2) solar enhanced traffic sign sites, two (2) permanent solar speed feedback sites and one (1) High Intensity Activated Crosswalk (HAWK) not currently on the central traffic signal management system. Performance measures include the number of timing sheets processed, intersection modeled, and video exports provided to law enforcement.

Signal Maintenance/Operations

The goal of this program is the construction, maintenance and operation of traffic signal control devices to ensure a safe road network throughout the County. This section is responsible for the construction, maintenance and operation of 649 traffic signals and 179 traffic control devices, two variable message signs, and 186 CCTV traffic-monitoring cameras located on state highways, county highways and city streets. Work also includes the testing and repair of all signal components. Included in this section is the maintenance responsibility for all components of the computerized signal system, the traffic monitoring camera system and electrical maintenance support for the O'Rorke Bridge and Irondequoit Bay Outlet Bridge. Performance measures for this program include the number of traffic signal service calls resolved, UDig NY requests, traffic signal devices serviced, traffic signal non-intrusive detection upgraded and traffic signal cabinets replaced.

Highway Lighting

The goal of this program is the construction, maintenance and operation of the highway lighting system to provide a safe, efficient and reliable lighting on County roadways. The County currently maintains 5,530 lighting fixtures on the expressways and local roadways, 2,813 expressway lighting locations outside the City and 1,717 within the City limits, 760 highway arterial lighting locations on State roadways and 240 on County roadways. This division is responsible for the operation and maintenance of the county highway lighting system on expressways, which includes the cost of energy, and maintenance for lighting on some county and state-owned arterial highways. Performance measures are a percentage of lighting fixtures working, knockdowns repaired, and fixtures upgraded.

City of Rochester Programs

County funded programs that support expressway lighting in the City of Rochester (1,717 fixtures) and the rehabilitation and reconstruction of the city arterial street system include:

131-k Debt Service - Debt service on city street and bridge capital projects which the county has undertaken in accordance with the New York State Highway Law, Section 131.

Expressway Lighting - County cost for operating the expressway lighting system within the city.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Traffic Signal Service Calls Resolved	2,275	2,600	2,900
UDig NY Requests Resolved	6,482	9,000	9,500
Computer Programming - # of Timing Sheets Processed	74	90	95
Intersections Modeled	15	42	48
Video Exports Provided to Law Enforcement Agencies	25	50	50
Traffic Signal Devices Serviced	813	818	1048
Traffic Signal Non-Intrusive Detection Upgraded (Camera, Radar, etc...)	65	75	85
Traffic Signal Cabinets Replaced	8	12	10
Highway Lighting Knockdowns Repaired	65	70	70
Highway Lighting Fixtures Upgraded	743	1	1
Percent of Light Fixtures Working – Annual Average	90%	96%	96%

DEPARTMENT: **Transportation (80)**
DIVISION: **Highway and Bridge Engineering (8005)**

DIVISION DESCRIPTION

The Division of Highway and Bridge Engineering includes the section for Highway and Bridge Engineering that is responsible for the programming, administration, design and construction supervision of the capital highway, bridge and culvert improvement programs; oversees the inspections of bridges/culverts and manages the guiderail inspection/design and installation; and the O'Rorke Bridge section is responsible for the operation and maintenance of the Colonel Patrick O'Rorke Memorial Bridge on behalf of NYSDOT.

The Division also includes the Permits section, which is responsible for plan review and traffic impact report review and approval for development projects that impact County roads, issuing permits for work performed in the County right-of-way and all field inspection of that work.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 757,513	$ 766,735
Contractual Services		4,100	4,206
Supplies and Materials		1,200	750
Debt Service		1,871,444	1,784,116
Employee Benefits		366,519	395,903
Interdepartmental Charges		114,086	103,900
	Total	**3,114,862**	**3,055,610**
Revenue			
Fees		1,380,000	1,340,000
Charges to Other Governments		20,000	3,000
Miscellaneous Revenue		70,000	50,000
Appropriated Fund Balance		853	148,516
	Total	**1,470,853**	**1,541,516**
Net County Support		**$ 1,644,009**	**$ 1,514,094**

SECTION DESCRIPTIONS

Highway - Permits

The goal of this program is to issue permits for and inspect work in the County right-of-way to ensure a safe and efficient roadway system, while allowing for economic and community growth. This section conducts design reviews of proposed developments affecting the County Highway System, issues highway permits, inspects the highway work performed by the permittee, maintains records, collects permit fees and ensures contractor conformance with county requirements during construction. Performance measures for this program include the number of traffic impact reports reviewed, highway permit project reviews completed and permits issued.

Highway and Bridge Engineering

The goal of this section is to improve the condition of County bridges and culverts by programming, pursuing funding options, constructing, and maintaining and operating a safe and efficient highway, bridge and culvert network to move people and goods throughout the county. This section is responsible for the planning, design and construction of all county highway, bridge, and culvert improvement projects and the review and coordination of traffic features (signs, striping and traffic signals) for major arterial city street projects. This section is also responsible for the planning, engineering, and inspection of 118 bridges including the Irondequoit Bay Outlet Bridge and the co-maintenance of additional 59 bridges, the majority with NYS DOT and NYS Thruway, as well as 348 major culverts and numerous minor culverts. The Capital Design and Construction Section is responsible for the administration of the capital highway and spot safety program, including planning, design and construction supervision activities. Design and inspection support is also provided to the department, as well as drafting assistance for various projects. Performance measures for this program includes the lane miles of highways reconstructed, rehabilitated and resurfaced, the percent of deficient bridges and culverts, and culvert and bridge projects completed.

Municipal Sidewalk Fund

In 2024, the County implemented a Municipal Sidewalk Funding program, which allows local Towns and Villages in Monroe County the ability to apply for funding, for the installation of sidewalks on County roads. In 2024 and 2025, MCDOT reviewed twelve funding applications for approximately 49,000 LF of sidewalk on County roads, totaling $4.2 million dollars in construction costs. We have received several other inquiries to date, and anticipate more applications to be submitted in 2026 and 2027.

O'Rorke Bridge Operations

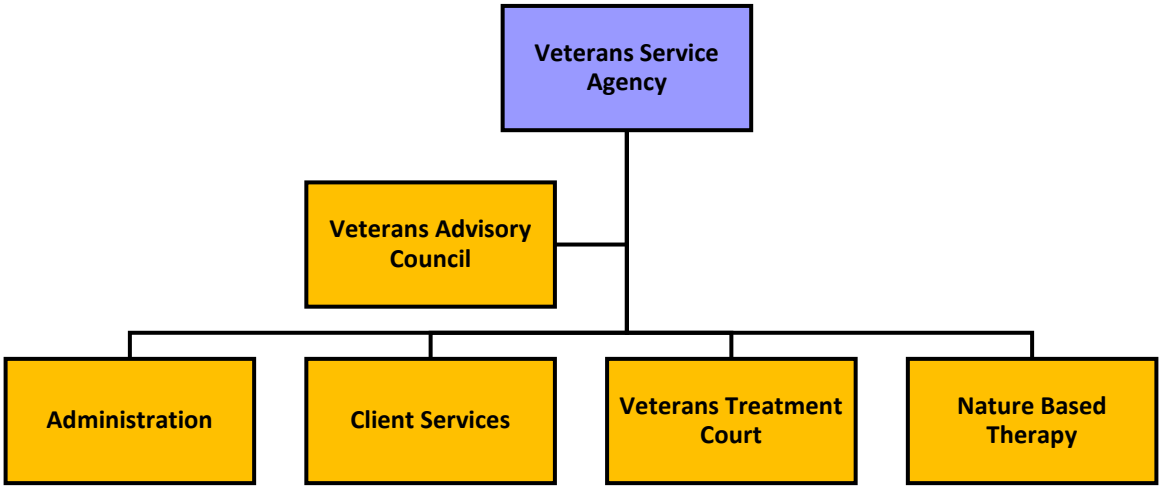
The goal of this section is to operate a safe and efficient bridge in order to move people and goods across the Genesee River. The bridge operates 24 hours per day, 7 days a week from April 1 through December 15, and other times with 12 hours advance notice. It is estimated that 150 bridge lifts will be required in 2027. The lower part of the Genesee River is classified by the U.S. Coast Guard as a navigational channel and federal law requires that the waterway be unobstructed (CFR 117.785). This section is reimbursed by NYSDOT for the operation and maintenance of the Colonel Patrick O'Rorke Bridge. Performance measures for this program include the number of O'Rorke Bridge lifts completed.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Culvert and Bridge Construction Projects Completed	3	8	5
Bridge Deficiencies	5.1%	4.2%	2.5%
Culvert Deficiencies	21.8%	20.1%	19.5%
Centerline Miles of Highways Resurfaced	6.3	6.5	0
Centerline Miles of Highways Rehabilitated	1.2	1.0	1.3
Permits Issued	1,290	1,200	1,200
Traffic Impact Reports (TIR) Reviewed	1	3	3
Colonel Patrick O'Rorke Bridge Lifts Completed	115	350	150

VETERANS SERVICE AGENCY (74)

VETERANS SERVICE AGENCY (74)



DEPARTMENT: Veterans Service Agency (74)

DEPARTMENT DESCRIPTION

Monroe County Veterans Service Agency (VSA) provides a warm, welcoming environment for veteran families to learn about the benefits they earned through military service. Accredited Service Officers support veterans and their families in a variety of ways:

- Advises veterans, service members and their eligible dependents on federal, state and local veterans' benefits and programs. Represents claimants before the U.S. Department of Veterans Affairs (VA) in the preparation, submission and prosecution of disability compensation, pension, survivor and education claims.

- Assists veterans in obtaining healthcare, vocational rehabilitation, home loan, burial and other earned benefits. Advocates for veterans and their families to ensure they receive all benefits and services to which they are entitled; generating significant federal revenue for local veterans by securing and maintaining VA benefits that are paid directly to them and/or their dependents.

- Connects veterans and their families with community resources, including housing, employment, mental health, financial assistance and supportive services.

- Provides outreach to underserved and vulnerable veteran populations through partnerships with municipalities, nonprofit organizations and community stakeholders.

- Maintains a dedicated liaison at Veterans treatment Court to identify justice-involved veterans, facilitate access to VA benefits and community resources, coordinate with court officials and support participants in achieving successful treatment outcomes while reducing recidivism.

- Administers innovative nature-based therapeutic programming that promotes resilience, social connection and overall well-being at the Equicenter.

- Collaborates with federal, state, county, municipal and nonprofit partners to improve the quality and accessibility of services for veterans. Promotes public awareness of veterans' issues and the benefits available to those who have served.

Mission

The mission of Monroe County Veterans Service Agency is to advise veterans and their families about the benefits they have earned; to represent and guide them in obtaining federal, state and local benefits and services; and to improve veterans' quality of life through nature-based therapeutic programs.

2026 Major Accomplishments

- Our Service Officers assist veterans and dependents in collecting federal benefit payments resulting in retroactive awards. Veterans and their dependents in Monroe County received approximately $107,395,040 in total VA compensation in 2025 (recurring and retroactive payments). This number represents total tax-free monthly payments facilitated by the Monroe County Veterans Service Agency.

- Monroe County Veterans Service Agency successfully completed its 12th year of oversight of the PFC Joseph P. Dwyer Veteran Peer Support Program. As of June 2026, program oversight transitioned to the Monroe County Office of Mental Health, ensuring the continued delivery of these valuable peer support and transportation services to local veterans.

- The Veteran's Service Agency continued its partnership with Schram Enterprises to coordinate the Monroe County Veterans Day Parade.

- The Veterans Service Agency continued to expand its Nature-Based Therapy (NBT) Program, providing personalized therapeutic support tailored to their needs.

- The VSA opened satellite offices in communities of Greece and Penfield to provide better access to veterans in those areas.

- In May 2026, Monroe County VSA coordinated and provided oversight and funding for the annual Salute to Seniors event at ESL Ballpark, recognizing graduating high school seniors who have committed to military service and honoring their decision to serve our nation.

2027 Major Objectives

- Successfully relocate Veterans Service Agency satellite offices improve accessibility to benefits counseling and services for veterans throughout the county.

- Maintain Monroe County VSA's position as the regional leader in veteran advocacy by maximizing federal benefits secured for local veterans.

- Continue to lead the County effort for the Monroe County Veterans Day Parade. The VSA has contracted with Schram Enterprises to plan and execute all aspects of the 2027 Veterans Day Parade with VSA providing oversight and serving as liaison to other County and City of Rochester stakeholders.

- Expand Nature-Based Therapy Program by increasing therapeutic opportunities, strengthening community partnerships and enhancing evidence-based programming that promotes veteran wellness, resiliency and social connectedness.

DEPARTMENT BUDGET

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 949,392	$ 1,123,454
Contractual Services		255,998	163,725
Supplies and Materials		7,800	5,600
Employee Benefits		372,522	437,376
Interdepartmental Charges		276,670	223,913
	Total	**1,862,382**	**1,954,068**
Revenue			
State Aid		157,864	60,000
Hotel Motel Tax		50,000	60,000
Charges to Other Departments		28,564	28,624
	Total	**236,428**	**148,624**
Net County Support		**$ 1,625,954**	**$ 1,805,444**

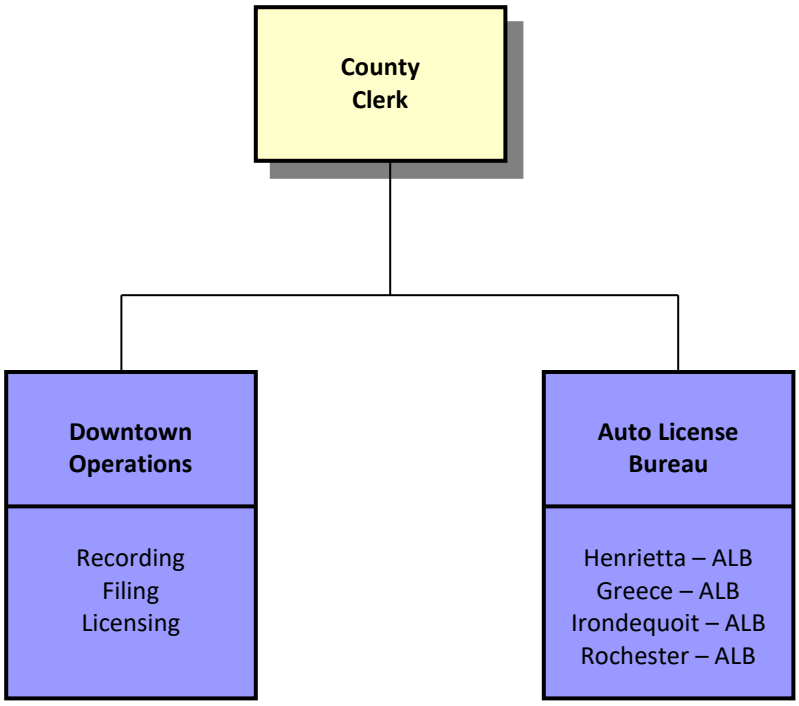
Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Claims/Client Contact Activity *	4,139	5,173	5,200
Benefit Payments	$ 10,679,249	$ 9,464,410	$ 8,000,000
Nature-Based Therapy Participants	52	142	150

* Intakes, interviews, meetings, appointments, emails, phone calls

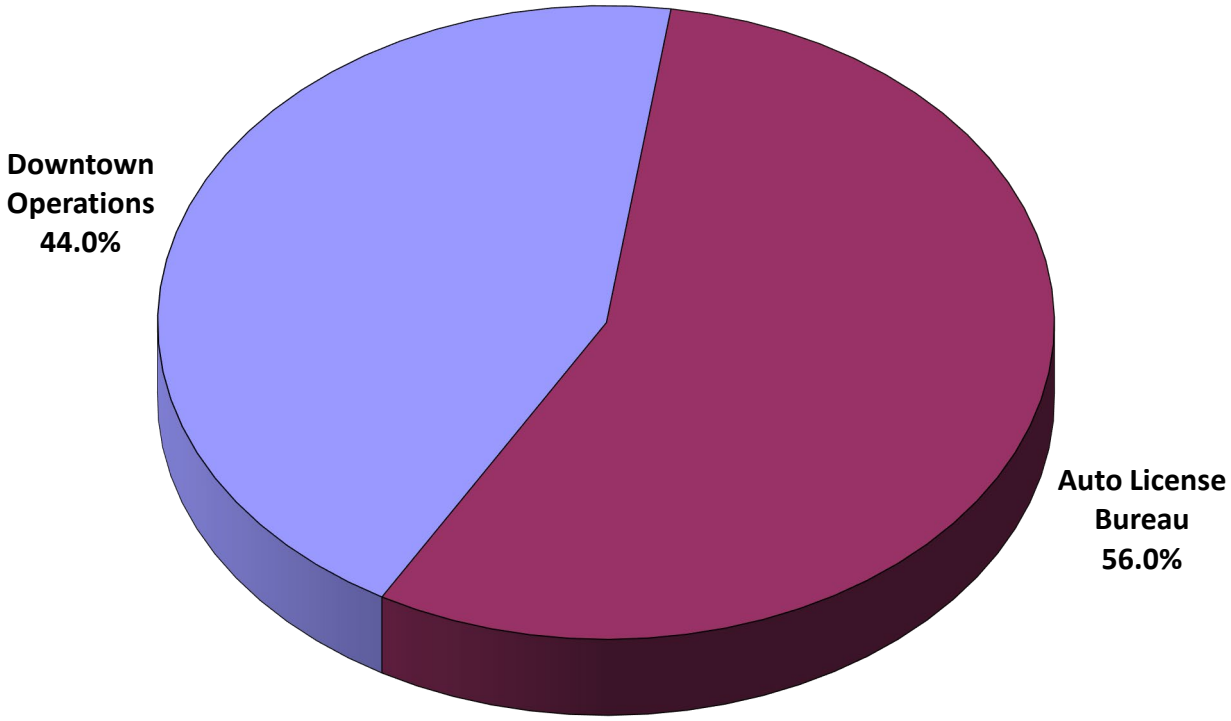
MONROE COUNTY CLERK (21)

MONROE COUNTY CLERK (21)



MONROE COUNTY CLERK

2027 Budget - $12,375,905



DEPARTMENT: Monroe County Clerk (21)

DEPARTMENT DESCRIPTION

The Monroe County Clerk's Office serves our residents through the administration of many county, state and federal public services. The Clerk's Office serves as the County Registrar and Clerk of the Supreme and County Courts. The Clerk is responsible for filing, recording and storing official documents and acts as an agent for state and federal governments for passports, pistol permits, sporting licenses and motor vehicle-related transactions, including the issuance and renewal of driver's licenses and vehicle registrations. The County Clerk's Office is comprised of the Downtown Operations Division, located in the County Office Building, and the Auto License Bureau (ALB) which operates four branches strategically located throughout the county.

Mission

The Office of the County Clerk provides access to vital government services and records to the residents of Monroe County. The Clerk's Office must follow all federal, state, and county laws, providing accurate and timely processing of transactions, and is responsible for providing records to the public while adapting to new technology and the needs of the community by enhancing the accessibility of vital information. The County Clerk's Office is also responsible for the preservation and integrity of our database systems.

2026 Major Accomplishments

Downtown Operations

- Implemented a subscription-based paywall to Solutions (IQS) online, providing additional cyber security for personal information contained in public records while developing a new revenue stream to invest into County Clerk records management.
- Completed first set of books for Records Digitization Capital Project (2025-2030 CIP) to image and develop online "infodex" tool of all Deed Grantor/Grantee index books, allowing for these records to be moved to preservation storage.
- Launched 'Return the F.A.V.O.R' Veteran discount card program.
- Partnered with STOP-DWI on new public awareness campaign for '100 Days of Safe Summer Roads.'

Auto License Bureau

- Helped to oversee the Phase 1 transition to the new DRIVEs system with NYS DMV.
- Implemented new Qless system to provide better appointment and customer queuing tools.

2027 Major Objectives

Downtown Operations

- Continue Records Digitization Capital Project (2025-2030 CIP) to image and develop online "infodex" tool. Next set of books include Corporation Grantor/Grantee, and internal indexes for divorce casefiles, veteran discharges and criminal casefiles.
- Continue to oversee DES Capital Project (2025-2030 CIP) County Clerk's Office Renovations, to improve staff security and storage capacity of onsite records.
- Set up new capital lease with Large Scale Documents for a SMA Scan Master Book Scanner, begin map book scanning program.
- Implementation of the Clean Slate Act upon receipt from the State, that will mandate the automatic sealing of all qualified criminal cases and convictions.

Auto License Bureau

- Invest improvements into the Greece DMV including new electrical, data cabling, public lobby, etc. with lease renewal or relocation.
- Continue to work with the City of Rochester, County Probation, Human Services, other departments and local non-profits to expand public outreach and events to help Monroe County residents obtain a NYS issued ID.
- Continue to expand partnership with 'pop-up' Mobile DMV sites to continue to bring DMV services to underserved communities.

DEPARTMENT BUDGET

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 5,630,726	$ 5,751,940
Contractual Services		1,076,010	1,149,485
Supplies and Materials		77,000	111,957
Employee Benefits		2,791,576	2,933,465
Asset Equipment		0	29,868
Interdepartmental Charges		1,958,524	2,399,190
	Total	**11,533,836**	**12,375,905**
Appropriations by Division			
Downtown Operations		4,855,425	5,441,183
Auto License Bureau		6,678,411	6,934,722
	Total	**11,533,836**	**12,375,905**
Revenue			
County Clerk Fees		6,746,468	7,484,868
County Clerk Miscellaneous		0	375,000
Auto License Bureau Fees		5,578,500	5,600,000
	Total	**12,324,968**	**13,459,868**
Net County Support		**$ (791,132)**	**$ (1,083,963)**

DEPARTMENT: Monroe County Clerk (21)
DIVISION: Downtown Operations (2101)

DIVISION DESCRIPTION

The Downtown Operations Division is responsible for the overall administration, recording, filing and storage of official documents, issuance of passports, permits and naturalization of new citizens.

SECTION DESCRIPTIONS

Administration

This section is responsible for policy development and the coordination of management, personnel, financial, purchasing and other central services of the Clerk's Office as well as preparation of required county, state and federal reports.

Recording, Filing and Licensing

This section's responsibilities include intake, indexing, preservation and retrieval of official documents as required by law. Items processed, recorded and filed by this section include mortgages, deeds and civil, criminal and divorce actions.

The County Clerk additionally acts as agent for the state and federal governments for issuance of passports, pistol permits and conservation licenses. The County Clerk also administers the Oath of Allegiance at naturalization ceremonies for new citizens.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Land Records	N/A	200,000	175,000
Land Records – No Fee	N/A	1,000	1,000
Civil Courtwork	N/A	85,000	85,000
Civil Courtwork – No Fee	N/A	500,000	500,000
Criminal Courtwork – No Fee	N/A	60,000	60,000
Judgements	N/A	20,000	20,000
Judgements – No Fee	N/A	60,000	60,000
DBA Transactions	N/A	10,000	7,500
Notary Transactions	N/A	7,500	7,500
Pistol Permits	N/A	13,000	15,000
Passports	N/A	4,000	3,500
Hunting and Fishing Licenses	N/A	75	100
Miscellaneous	N/A	800	800
Miscellaneous – No Fee	N/A	10,000	10,000
Records Management	N/A	22,000	22,000
Online Record Downloads/Print	N/A	750,000	750,000
Return the FAVOR Cards (Veteran ID Cards)	N/A	150	300
Total Transactions	N/A	1,743,525	1,717,700

Note: 2024 was the last full fiscal year where the CountyFusion records management system was used and produced these reports. January 1, 2025 through March 30, 2025 all Filing Office transactions were processed through CountyFusion, with IQS (Solutions) new records management system going live on March 31, 2025. Pistol Permit transactions did not fully transition to Solutions until June 23, 2025.

DEPARTMENT: Monroe County Clerk (21)
DIVISION: Auto License Bureau (2102)

DIVISION DESCRIPTION

As agent for the New York State Department of Motor Vehicles, the Auto License Bureau operates four offices which process vehicle registrations, driver license renewals and other motor vehicle related transactions.

SECTION DESCRIPTIONS

Administration

This section is responsible for policy development and the coordination of management, personnel, financial, purchasing and other central services of the Auto License Bureau as well as preparation of required county and state reports.

Branch Offices

The Auto License Bureau has four branch offices: Henrietta, Greece, Irondequoit and Rochester. Each office provides public counter service for license transactions, vehicle registrations, and other motor vehicle transactions primarily serving residents and commercial automobile dealer work throughout Monroe County.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Vehicle Registration Transactions	N/A	175,000	175,000
Driver Licenses	N/A	90,000	100,000
Learner Permits	N/A	7,500	7,500
Commercial Permits	N/A	2,000	2,000
Photo ID	N/A	20,000	20,000
Boats	N/A	4,500	4,500
Snowmobiles	N/A	700	500
Financial Security Receipts	N/A	75,000	70,000
Other Transactions*	N/A	15,000	20,000
Total Transactions	N/A	389,700	399,500
Commercial Dealer Transactions	89,022	90,000	10,000

* Other includes driver abstracts, duplicate titles, Impaired Driver Program, compliances, suspension termination fees, enforcement transactions and sales tax only

MONROE COUNTY CLERK 2027 FEES
(*Statutory fees; This only includes the County Clerk retained portion of fees)

RECORDS MANAGEMENT SYSTEM ONLINE SUBSCRIPTIONS	2027 Fee
Account Type	
In State – 30 Day	$35.00
Out of State – 30 Day	$100.00
One Day	$10.00
Academic	No fee
Annual	$1,200.00
Annual Nonprofit	$250.00
Per Image Download/Print Cost* (In State, Out of State, One Day)	$0.65
COPIES/SEARCHES	
Prepare a Copy (electronic or hard copy)*	$0.65 per page/$1.30 per min.
Certify a Prepared Copy*	$0.65 per page/$5.20 per min.
Prepare and Create a Certified Copy*	$1.25 per page/$5.00 min.
Exemplified Copy*	$15.00 per copy
Search Court Records by Name*	$5.00 per name for 2-year search
Search Non-Court Records by Name*	$5.00 per name for 2-year search
Copy of filed DD214*	No fee
Copy of Map*	$5.00 per map
Copy of UCC Document*	$5.00
Certified Copy of UCC Document*	$10.00
Mailing Costs (less than 1 lb)	$2.00
Mailing Costs (1 lb – 10 lbs)	$5.00
Mailing Costs (11 lbs – 25 lbs)	$10.00
Mailing Costs (25 lbs +)	$30.00
LAND RECORDS	
Filing Maps*	$10.00
Recording Fee*	$20.00
Cover Page*	$5.00
Per Page*	$5.00
Cultural Education*	$0.25
Records Management*	$0.75
Cross Reference*	$0.50 per reference
RP5217*	$9.00
TP584*	$5.00
Notice Transfer of Sale*	$10.00
Federal Tax Lien Filed/Discharged*	$40.00 per filing

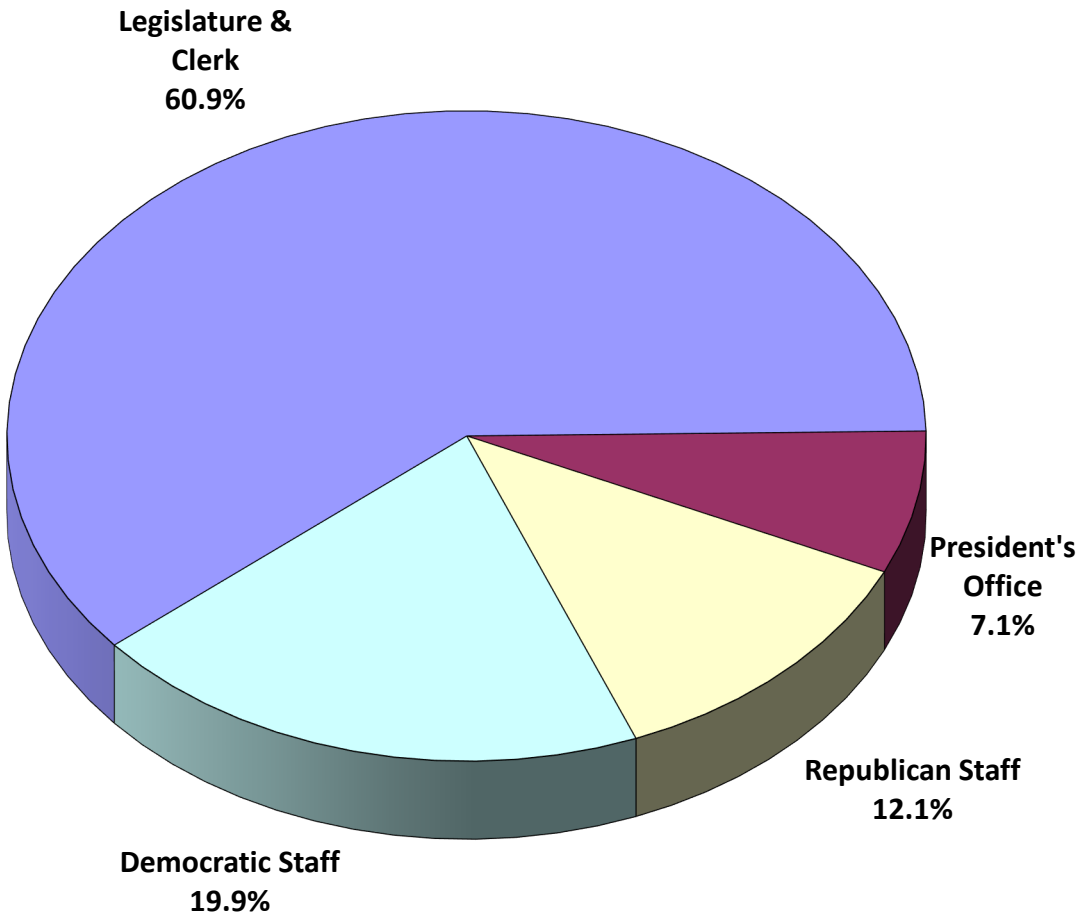
MONROE COUNTY CLERK 2027 FEES
(*Statutory fees; This only includes the County Clerk retained portion of fees)

COURT RECORDS	2027 Fee
Index Fee*	$25.00
Records Management Fee (with index filings)*	$1.00
Non-Required Filings* (including separation agreements, wills, prenuptial agreements, etc.)	$5.00 per document
Non-Statutory Filings*	$5.00 per document
Filing Transcript of Judgement*	$10.00
Issuing Transcript of Judgement*	$5.00
Filing Commitment*	$5.00
Issue Certificate for Court Record*	$4.00
Issued Certificate for Non-Court Record*	$5.00
Filing Child Surrender*	$5.00
Filing Wage Assignment*	$5.00
Filing Satisfaction, Assignment, or Cancellation of Wage Assignment*	No fee
Filing and Issuance of Out of State Subpoena	$10.00
DOING BUSINESS AS (DBA)	
File DBA Certificate*	$25.00
DBA Form	$1.00
File DBA Discontinuance*	No fee
Discontinuance DBA Form*	$1.00
File Amended DBA*	$25.00
Fees Greater or Equal to $30 Related to NYSDOS Corporation Filing*	$6.00
Fees Less Than $30 Related to NYSDOS Corporation Filing*	$1.00
PASSPORTS	
Passport Photo – Onsite	$7.00
County Processing Fee	$35.00
Overnight Send Fee	$31.06
PISTOL PERMITS	
Pistol Permit Photo – Onsite*	$7.00
Application Processing Fee*	$10.00
Amendment Processing Fee*	$3.00
Duplicate Card Fee*	$5.00
Transfer from/to Another County*	$5.00
Filing Public Records Exemption Form (Opt-Out)*	No fee
Semiautomatic Endorsement Fee*	$5.00
Gun Dealer/Gunsmith Application Fee*	$10.00
OTHER	
Filing and Issuance of Commissioner of Deeds*	$10.00
Issuance of Certificate of Official Character*	$5.00
Filing of Certificate of Official Character*	$10.00
Issuance of Certificate of Authenticating Official Act*	$3.00
Filing Oath of Office*	No fee
Filing DD214*	No fee
New Notary Filed*	$20.00
Notary Renewal*	$20.00
AUTO LICENSE BUREAU/DMV	
License Plate Surrender Fee*	$1.00

COUNTY LEGISLATURE (10)

COUNTY LEGISLATURE

2027 Budget - $3,494,334



The percentages above do not reflect the deduction of Service Chargebacks.

DEPARTMENT: County Legislature (10)

DEPARTMENT DESCRIPTION

The Monroe County Legislature is composed of twenty-nine (29) elected Legislators representing the residents of Monroe County. The Legislature is the law-making body and taxing authority of Monroe County government.

Through its authority to legislate and appropriate funds, the County Legislature shapes the direction of Monroe County government. Duties and powers of the Legislature are defined by the Monroe County Charter.

DEPARTMENT BUDGET

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 1,912,672	$ 1,907,025
Contractual Services		212,275	222,984
Supplies and Materials		30,422	35,200
Employee Benefits		907,303	982,780
Interdepartmental Charges		431,662	346,345
	Total	**3,494,334**	**3,494,334**
Appropriations by Division			
Legislature and Legislature Clerk		2,077,268	2,077,268
Legislature President's Office		257,066	257,066
Democratic Staff		720,000	720,000
Republican Staff		440,000	440,000
	Total	**3,494,334**	**3,494,334**
Revenue	**Total**	**0**	**0**
Net County Support		**$ 3,494,334**	**$ 3,494,334**

DIVISION DESCRIPTIONS

Legislature and Legislature Clerk

The Legislature Clerk staff prepares legislative calendars, records legislative activities and publishes official records to provide an accurate and timely account of all legislative and committee meetings. Staff maintains office hours when the Legislature is not in session and answers public requests for information. Salary and stipend expenses for all of the Legislators are budgeted in this division.

Legislature President's Office

The President of the Legislature is elected by a majority of the Legislature as set forth in the County Charter. The President supervises the Clerk of the County Legislature and other Legislative staff, presides at meetings of the Legislature, can participate in committees as a voting member and appoints members and chairpersons of committees, commissions, task forces or other such groups created by the Legislature.

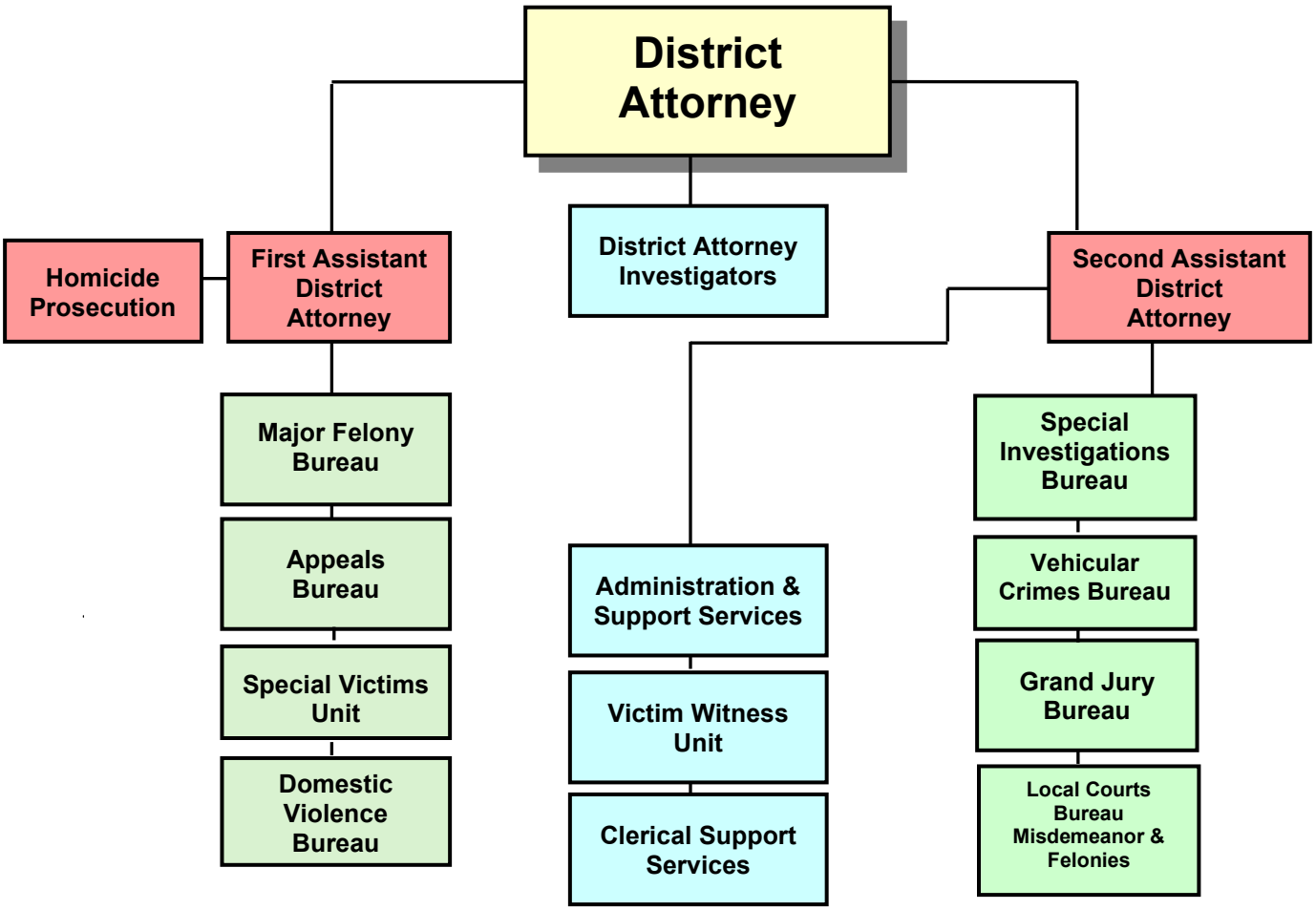
Democratic Staff

The Democratic Staff provides its party's Legislators with independent research personnel skilled in public policy and financial analysis. They collect data on public policy matters and identify policy options. Staff members prepare critical reviews and analyses of proposed legislation, programs, the annual operating and capital budgets, and the Capital Improvement Program to identify cost containment alternatives.

Republican Staff

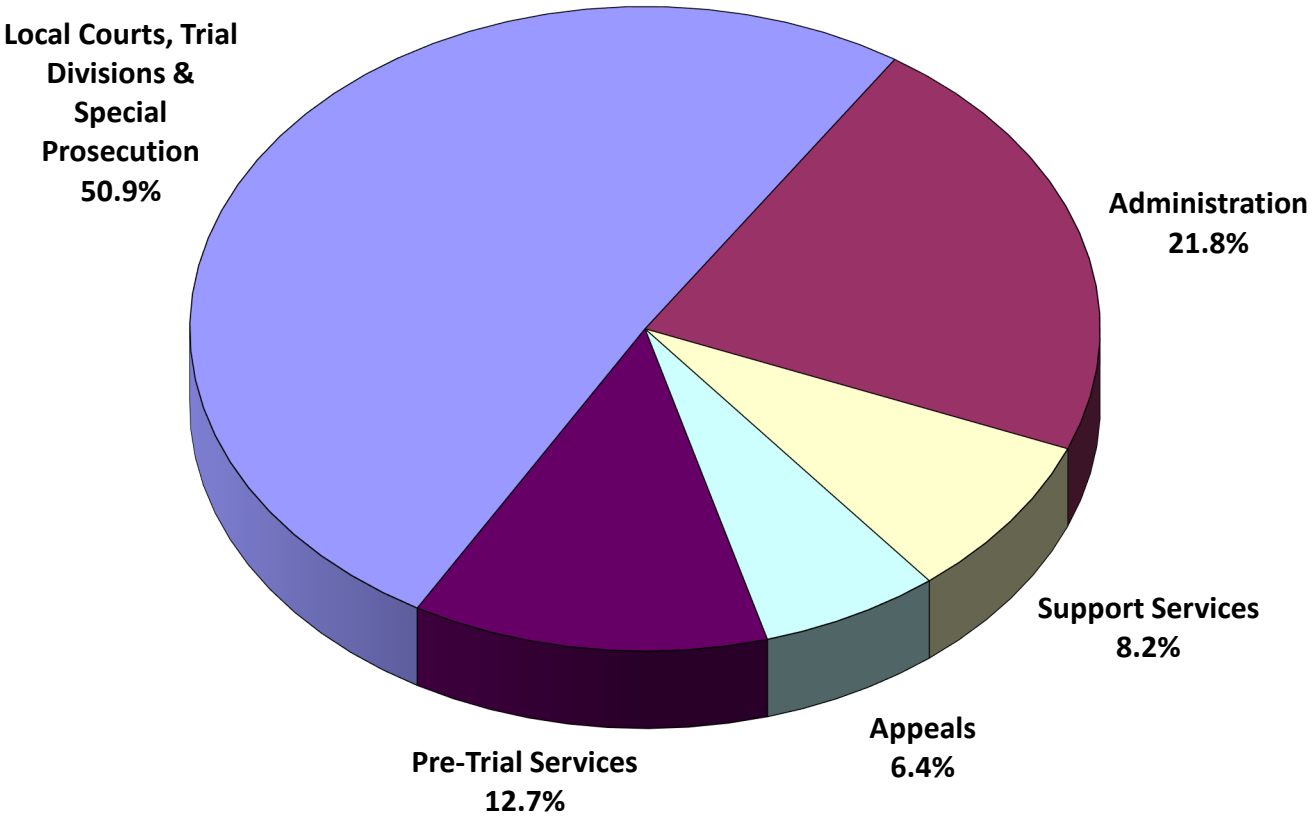
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DISTRICT ATTORNEY (25)


District Attorney
Homicide Prosecution
First Assistant District Attorney
District Attorney Investigators
Second Assistant District Attorney
Major Felony Bureau
Appeals Bureau
Special Victims Unit
Domestic Violence Bureau
Administration & Support Services
Victim Witness Unit
Clerical Support Services
Special Investigations Bureau
Vehicular Crimes Bureau
Grand Jury Bureau
Local Courts Bureau Misdemeanor & Felonies

DISTRICT ATTORNEY

2027 Budget - $28,921,480



The percentages above do not reflect the deduction of Service Chargebacks.

DEPARTMENT: Office of District Attorney (25)

DEPARTMENT DESCRIPTION

The District Attorney is a constitutional officer elected to a four-year term as Chief Prosecutor for Monroe County. The current District Attorney was appointed to the position in September 2025 and will begin a new four-year term as the elected District Attorney in January 2027. The Office oversees the prosecution of all crimes committed in the County. The work performed by this department is mandated by state law, but the County exercises some control over service levels through the budget process. The operating divisions in the department are grouped according to functional objectives reflected in the department's organizational chart.

The District Attorney's Office will continue to pursue established priorities such as the delivery of specialized services to the victims and witnesses of crime and the enhancement of prosecutorial efforts in cases, with added focus on violent crime and homicides.

MISSION

With the efficient utilization of limited resources, the Monroe County District Attorney's Office provides effective prosecution services that enhance our community's safety and respect for the rule of law and secure the appropriate disposition of cases while ensuring the rights of victims and defendants are protected.

2026 Major Accomplishments

- Developed the first ever formalized training program for new Assistant District Attorneys in Monroe County. Development of additional training programs has continued into 2026, including a training for new felony Assistant District Attorneys, and a leadership program for those in management or with the potential for a promotion to management. All of these programs will continue into 2027.

- As of May 31, 2026, the office received 37 homicide cases in 2025 and 16 year to date. 77 homicide indictments in 2025, and 5 indictments year to date. 54 homicide convictions in 2025, and 8 year to date. Overall felony and misdemeanor case intake was up by 1% in 2025, to 13,541 cases. 122 felony trials in 2025, and 44 felony trials year to date. Closed 3,947 felony cases in 2025, and 1,691 cases year to date. 79 misdemeanor trials in 2025, and 31 misdemeanor trials year to date. Closed 7,320 misdemeanor cases in 2025, and 2,854 cases year to date.

- Continuation of the Gun Involved Violence Elimination (GIVE) Initiative, which started its thirteenth year on July 1, 2026. As part of the GIVE Initiative, the District Attorney's Office:

    - Secured additional funding for the Non-Fatal Shooting Task Force. Funding includes a new Community Liaison position intended to assist the office in continuing to build trust with the community and securing cooperation from victims and witnesses.

    - Secured additional funding for the Statewide Reduction in Intimate Partner Violence Initiative (STRIVE) to participate in joint domestic violence high-risk team efforts and aggressively prosecute domestic violence offenders. Funding includes an additional Special Assistant District Attorney.

    - Continued to fund the Boys & Girls Clubs of Rochester's Street Skills Mastery and Resilience Training (SMART) Program, an outreach program targeting teens who need constructive ways to resist gang involvement, violence and manage conflict.

    - Continued to participate in the Swift, Certain and Fair program. The District Attorney's Office, together with the Rochester Police Department and the Monroe County Office of Probation and Community Corrections, evaluate and choose gun offenders between the ages of 16 and 24 whose behavior is most likely to improve after participation in the program, which establishes clear and immediate sanctions for violations of probation.

- Continued implementation of the Office of Violence Against Women grant by hiring a Special Assistant District Attorney and contracting with Willow Domestic Violence Center's Family Justice Center, a one-stop resource for survivors of domestic violence that includes key community agencies, social service providers and legal assistance.

- Added a third Victim Witness Advocate to the Special Victims Unit and Domestic Violence Bureau expanding the number of victim witness contacts and support services provided.

2027 Major Objectives

- Continue to develop training and educational programs for employees and agency partners, including refining the newly created training program for Assistant District Attorneys moving on from misdemeanor work to felony work, and the leadership training program initiated in 2026.

- Host a training for approximately 150 prosecutors, police officers, nurses and other professionals on indications of strangulation in surviving victims.

- Develop a new, formalized law student intern program to aid in recruitment efforts for the office, and expand upon the new tradition of attending law school career fairs, also to aid in recruitment efforts for the office.

- Continue to screen and appropriately prosecute violent and non-violent felony cases, seeking outcomes that protect the community and reduce the incidence of recidivism.

- Continue to seek significant state prison terms when appropriate for offenders convicted of violent felony offenses and for repeat offenders that are determined to be an ongoing threat to the safety and security of the citizens of Monroe County.

- Continue aggressive asset forfeiture program aimed at confiscating the proceeds of illegal drug dealing activities and using the funds obtained to enhance operations and investigations in the District Attorney's Office.

- Continue working with the Rochester Police Department on the Non-Fatal Shooting Task Force, an evidence-based methodology for solving non-fatal bullet to body shootings.

- Continue to dedicate a Special Assistant District Attorney to Willow Domestic Violence Center's Family Justice Center.

DEPARTMENT BUDGET

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 16,031,430	$ 17,932,235
Contractual Services		1,613,121	1,306,202
Supplies and Materials		411,497	123,500
Employee Benefits		7,020,016	7,512,622
Interdepartmental Charges		1,815,416	2,046,921
	Total	**26,891,480**	**28,921,480**
Appropriations by Division			
Administration & Support Services		9,968,805	10,608,812
Grand Jury Bureau		1,526,923	1,678,532
Appeals Bureau		1,642,427	1,856,577
DWI Vehicular Crimes Bureau		1,081,469	1,263,914
Special Victims Bureau		3,067,710	3,240,748
Local Courts Bureau		3,222,850	4,326,831
General Felony Bureau		1,215,643	0
Major Felony Bureau		3,516,831	4,184,822
Special Investigations Bureau		1,043,940	1,761,244
Public Corruption/Economic Crime Bureau		604,882	0
	Total	**26,891,480**	**28,921,480**
Revenue			
State Aid		6,557,406	4,955,380
STOP-DWI Fines		30,750	0
	Total	**6,588,156**	**4,955,380**
Net County Support		**$ 20,303,324**	**$ 23,966,100**

The Office of the District Attorney has undergone some restructuring. General Felony Bureau and Public Corruption/Economic Crime Bureau have merged into other Bureaus and is reflected in the redistribution of budget across the Bureaus.

DIVISION DESCRIPTIONS

Monroe County District Attorney's Office

The Monroe County District Attorney's (DA's) Office is charged with prosecuting felony and misdemeanor crimes and violations perpetrated against the citizens of Monroe County. In addition, as a non-mandated service, the office prosecutes traffic infractions in many of the town and village justice courts in the county. The DA's Office is one of the larger law firms in Monroe County consisting of 97 authorized attorneys, including the District Attorney. Based on caseload, the Monroe County District Attorney's Office ranks in the top ten county offices statewide by case volume and the top five based on arraignments outside New York City.

The District Attorney is a constitutional officer elected to a four-year term as Chief Prosecutor for Monroe County. The First and Second Assistant District Attorneys are appointed by the District Attorney and are each responsible for the supervision of several bureaus. The First Assistant District Attorney oversees all homicide prosecutions, evaluates each homicide arrest to determine the best prosecution strategies to ensure a conviction and assigns such cases to other experienced Assistant District Attorneys (ADAs) on staff. The office is structured into a number of specialized bureaus, with each bureau overseen by a bureau chief. Bureau chiefs report either to the First Assistant District Attorney or to the Second Assistant District Attorney.

Administration and Support Services

Administration and Support Services manages the DA's budget, purchasing, human resources functions, grants management and provides discovery, clerical, data entry and other support services as required. All expenses involving the operation of the District Attorney's office, including the majority of the infrastructure support (phones, computers and publication services, for example), commercial and professional services are funded through this organizational unit.

The Victim Witness Unit assists the victims of serious crimes by helping them cope with the demands of the criminal justice system after what is often a traumatic and life-altering event. The Victim Witness Unit regularly makes referrals to counseling, arranges rides to and from court, provides interpreters when needed, assists in preparation of victim impact statements and makes referrals for assistance from the NYS Crime Victims Board. In addition to these roles, the staff of the Victim Witness Unit works closely with the District Attorney's Office and Probation to obtain court orders for the restitution of losses.

The Conviction Integrity Unit is a direct report to the District Attorney and is expensed through Administration and Support Services.

District Attorney Investigators are designated police officers who conduct critical investigative work designed to supplement and enhance the prosecutorial efforts of the District Attorney's Office. District Attorney Investigators locate additional witnesses, interview witnesses and transport victims and witnesses to court appearances. The investigators also undertake sealed investigations under the direction of the District Attorney and provide assistance to other police and government agencies in auto theft, insurance fraud and domestic violence cases. The group also includes Digital Media Services which handles courtroom setups, media arrays for court or Grand Jury presentations, and packaging evidence for discovery.

Clerical Support Services personnel provide secretarial, and paralegal and discovery support to trial attorneys assigned to the various specialized prosecution bureaus and are charged with updating and maintaining all case records tracked by the office's case management system.

Grand Jury Bureau

The Grand Jury Bureau administrative staff assists all felony attorneys in scheduling cases for Grand Jury presentation and works closely with the Office of the Commissioner of Jurors to ensure the smooth operation of the several Grand Juries that are empaneled each court term in Monroe County. The ADA who supervises the bureau also advises prosecutors on presentation procedures and techniques and coordinates the work of Grand Jury stenographers, as well as personally presenting hundreds of cases to Grand Juries each year and coordinating continuing legal education programs offered throughout the year.

Appeals Bureau

The Appeals Bureau responds to all appeals made in felony cases and makes appellate motions on behalf of prosecutors assigned to the other bureaus. The Appeals Bureau handles all fugitive matters, extradition cases, Federal Habeas Corpus requests and Freedom of Information Act inquiries. Prosecutors assigned to this bureau argue cases before all appellate courts, including the US Supreme Court. Appeals Bureau ADAs also work with and advise prosecutors during trial when legal issues arise that may affect the ultimate disposition of a case.

Vehicular Crimes Bureau

The Vehicular Crimes Bureau prosecutes all defendants charged with vehicular homicide, vehicular assault, felony DWI and other crimes associated with the unlawful use of a motor vehicle such as stolen car cases and aggravated unlicensed operation.

Special Victims Unit

The Special Victims Unit handles the prosecution of child abuse, sex crimes, and elder abuse cases. The Special Victims Unit is designed to ensure that the victims of these crimes receive the specialized services and attention they need. All felony cases involving the physical and/or sexual abuse of children, as well as crimes involving child neglect and/or endangerment are prosecuted by the Special Victims Unit. ADAs assigned to these cases also work closely with law enforcement, the Child Advocacy Center, and other interested community groups to hold child abuse offenders accountable and prevent and reduce the incidence of child abuse in the community. Felonies involving victims who are age 65 and over are considered elder abuse, and include physical abuse, property crimes and financial exploitation where the victim is targeted based on their advanced age. Cases involving adult sexual assaults and other related crimes are prosecuted through the Special Victims Unit.

Domestic Violence Bureau

All felony domestic violence cases are prosecuted by the Domestic Violence Bureau. ADAs assigned to this bureau also work closely with law enforcement, the Domestic Violence Consortium and other interested community groups to hold offenders accountable and prevent and reduce the incidence of domestic violence. Domestic violence crimes that would typically be prosecuted include the felony classifications of criminal contempt, assault, stalking, kidnapping, criminal mischief and burglary in addition to related misdemeanor offenses. The use of evidence-based prosecution strategies in attacking domestic violence has reduced the need for eyewitness testimony of the often traumatized and intimidated victims and witnesses, who are commonly involved in this type of crime. A Special Assistant District Attorney and D.A. Investigator are assigned to the Statewide Targeted Reductions in Intimate Violence Initiative.

Local Courts Bureau

The Local Courts Bureau prosecutes all misdemeanors and violations in city, town and village courts, and handles traffic matters in most village and town justice courts. Those assigned to this bureau staff seven City Court parts, as well as Drug Court, Mental Health Court, DWI Court and the 47 judges who preside over cases in the various town and village courts located in Monroe County.

General Felony Bureau

The General Felony Bureau prosecutes felony cases that do not involve bodily harm or the threat of bodily harm to victims, including burglary, auto theft, grand larceny, robberies not involving the use of a firearm, felony criminal mischief and fraud cases not prosecuted by another specialized bureau. A subunit of this bureau, the Motor Vehicle Theft and Insurance Fraud Prosecution Program, targets the dual problems of motor vehicle theft and auto insurance fraud through a grant from the State of New York.

Major Felony Bureau

The Major Felony Bureau prosecutes career criminals and violent felony offenders for crimes including homicide, robbery, burglary, assault and cases involving the use of firearms in the commission of a felony. In addition, this bureau is also responsible for the prosecution of felony level arson cases (both reckless and intentional), and all assaults on law enforcement officers and weapons cases that result in serious physical injury.

The Gun Involved Violence Elimination (GIVE) Initiative, funded by the New York State Division of Criminal Justice Services (DCJS), uses integrated, evidence-based strategies to target offenders who are responsible for the majority of gun violence and the areas of the county where the most gun violence is occurring. The District Attorney's Office, together with our GIVE partners (the Rochester Police Department, the Monroe County Sheriff's Office and Monroe County Probation) are working to coordinate efforts with key stakeholders and other violence prevention efforts in the county to reduce the occurrence of gun crimes that threaten the safety of our citizens each day. ADAs funded through this program are assigned to the Major Felony and the Special Investigations Bureau.

The Non-Fatal Shooting Task Force, which is within the Major Felony Bureau and also funded by DCJS through the GIVE Grant, focuses on increasing the solvability of non-fatal bullet-to-body shooting cases and bullet-to-body adjacent cases in the City of Rochester. The Unit is comprised of four Special Assistant District Attorneys, two Violent Felony Investigators, and one Victim Witness Advocate, all of whom are assigned to non-fatal shooting cases as 75% of their workload.

Special Investigations Bureau

The Special Investigations Bureau prosecutes all felony drug and gun cases, obtains court orders for wiretaps when required and works with arresting agencies to seize the assets of convicted drug dealers. This bureau is also responsible for initiating the majority of the asset forfeiture cases in which the District Attorney's Office has a claim. ADAs in the Special Investigations Bureau also prosecute felonies involving the illegal possession and sale of firearms. The Bureau works with the US Attorney's Office to prosecute some of these cases in Federal Court in order to obtain longer prison sentences than State Courts may allow.

This bureau also includes ADAs who are dedicated to prosecuting economic crimes and public corruption cases. These ADAs prosecute cases of major fraud (involving amounts in excess of $10,000) on the part of individuals, businesses, or their employees. They also investigate and prosecute identity theft cases, felony insurance fraud, welfare fraud, prevailing wage cases under the labor law, and bank robberies not involving the use of firearms. In addition to the prosecution of these crimes, these ADAs work in cooperation with the County's Child Support Enforcement Unit to identify and prosecute child support delinquency cases.

The District Attorney's Office receives a grant from the State of New York to pursue the prosecution of those individuals and businesses who violate New York State income, sales, excise and employment tax laws, with a goal of recovering lost revenue for the state's citizens. The Crimes Against Revenue Prosecution Program (CARP Program), has been extremely successful in recovering lost taxpayer revenues and has been renewed for 2027. Since its inception in 2005, the CARP Program is responsible for the collection of over $8 million in restitution.

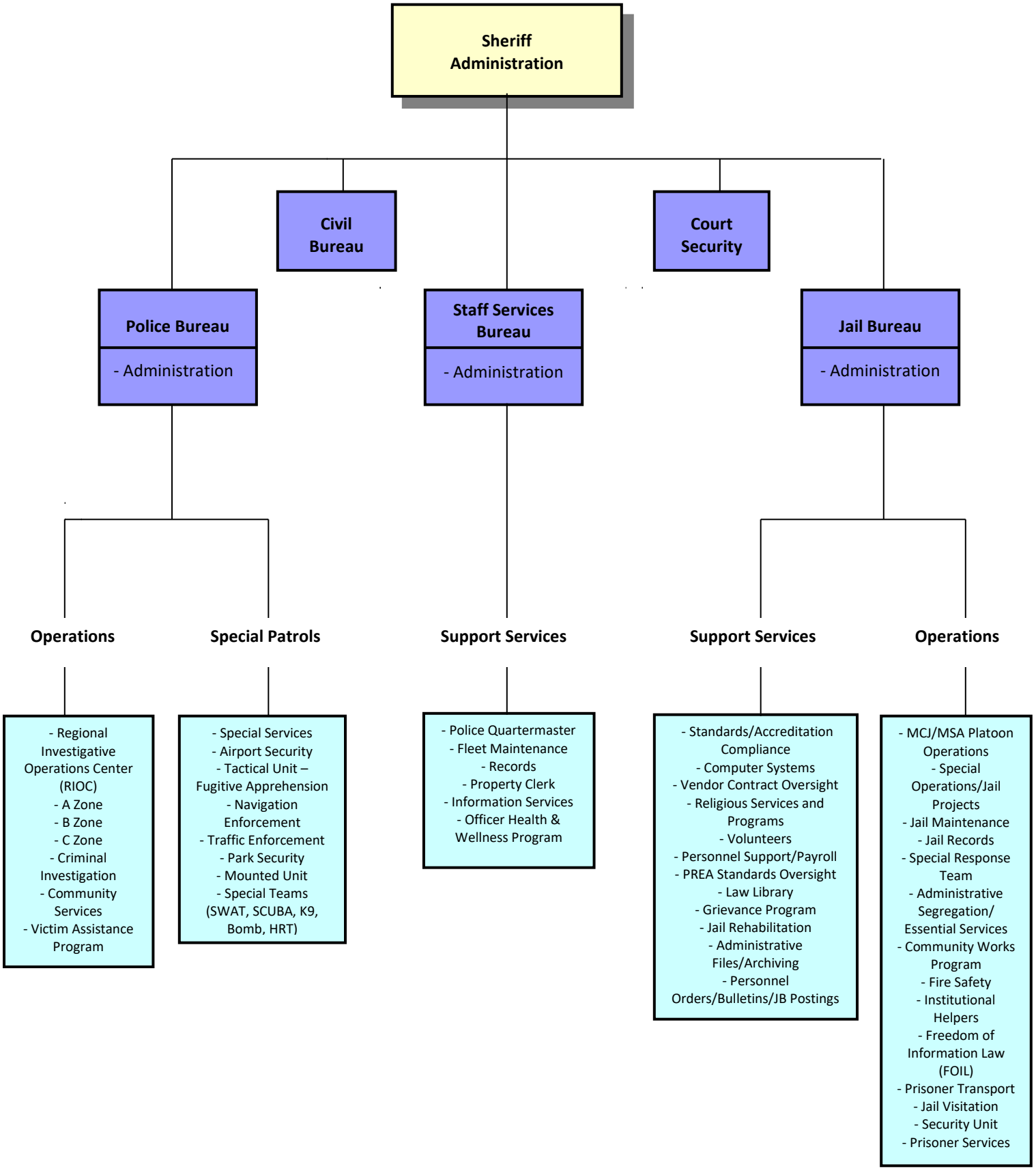
Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Victim Witness Unit			
Victims Receiving Services	986	950	950
Witnesses Receiving Services	1,570	1,500	1,500
Services Provided for Victims and Witnesses	19,112	16,500	16,000
Investigators			
Transports: Victims/Witnesses	1,040	1,080	1,200
Investigative Requests (f/k/a Locates)	2,473	2,875	2,875
Body Worn Camera Request	7,426	8,700	8,500
Total Subpoenas	18,026	19,000	20,000
Material Witness Warrants	13	12	12
Court Presentation Setup/Teardown	540	500	550
Grand Jury			
Indictments	1,115	1,100	1,100
No Bills/Returns	455	500	500
Total Presentations	1,570	1,600	1,600
Appeals Bureau			
Briefs Filed	160	165	175
CPL 440/Coran Nobis Motion Responses Filed	85	82	115
Extraditions	50	50	65
FOIL Responses	359	300	400
Vehicular Crime Bureau			
Felony Cases Screened	400	435	550
Indictments	139	145	160
Trials	10	10	15
Waiver Pleas/Pleas to Indictments	342	300	350
Felony Conviction Rate	98%	98%	98%
Domestic Violence Bureau			
Felony Cases Screened	775	950	950
Indictments	137	150	150
Felony Dispositions	120	135	135
Trials	12	25	25
Felony Conviction Rate	90%	91%	90%
Child Abuse Bureau			
Felony Cases Screened	127	140	140
Indictments	36	30	30
Felony Dispositions	59	55	55
Felony Conviction Rate	90%	90%	90%

	Actual 2025	Est. 2026	Est. 2027
Sex Crimes			
Felony Cases Screened	107	135	135
Indictments	20	45	45
Felony Dispositions	38	15	15
Felony Conviction Rate	82%	85%	85%
Local Courts			
New Misdemeanor Cases	9,595	9,900	9,900
Misdemeanor Trials	80	60	60
Misdemeanor Case Convictions	691	700	700
Total Misdemeanor Dispositions	715	700	700
Misdemeanor Conviction Rate	97%	95%	95%
General Felony Cases Screened	915	800	700
General Felony Dispositions	211	200	150
General Felony Conviction Rate	100%	97%	97%
Major Felony Bureau			
Felony Convictions	164	170	170
Waiver Pleas/Pleas to Indictments	263	255	255
Felony Dispositions	189	200	200
Conviction Rate	67%	70%	70%
Major Felony Screened/Trials	572/25	550/35	550/30
Homicide Intake/Trials	37/19	30/22	30/20
Special Investigations Bureau			
Felony Cases Screened	726	750	800
Indictments	303	250	275
Felony Case Dispositions	402	345	345
Felony Conviction Rate	87%	87%	87%
Non-Fatal Shooting Task Force			
Felony Cases Screened	134	130	130
Indictments	50	50	50
Felony Dispositions	40	55	55
Felony Conviction Rate	90%	90%	90%

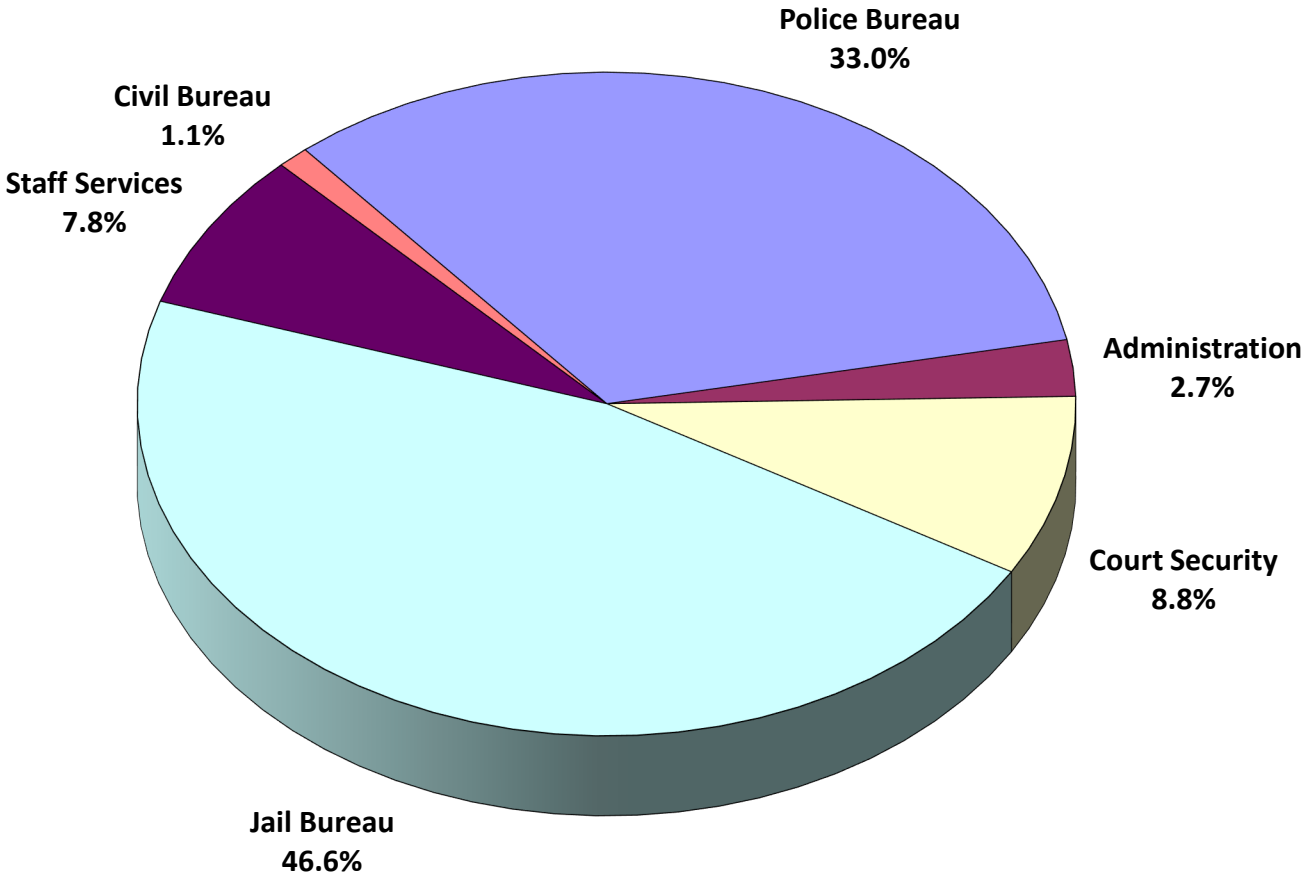
OFFICE OF THE SHERIFF (38)

OFFICE OF THE SHERIFF (38)



OFFICE OF THE SHERIFF

2027 Budget - $226,150,375



The percentages above do not reflect the deduction of Service Chargebacks.

DEPARTMENT: Sheriff (38)

DEPARTMENT DESCRIPTION

The Office of the Sheriff consists of an administrative division and five bureaus – Civil, Police, Jail, Court Security and Staff Services. The Civil Bureau is the enforcement arm of the courts in all civil matters. The Police Bureau provides law enforcement services throughout the County and operates specialized patrols at the airport, in county parks and on navigable waterways. The Jail Bureau provides housing for incarcerated individuals remanded by the courts. It also transports prisoners to and from courts and to state correctional institutions. Court Security provides safety and protection in the courtrooms of the Hall of Justice and the Appellate Court Building on East Avenue. Staff Services provides administrative support services to all bureaus within the Sheriff's Office.

Mission

The Monroe County Sheriff's Office (MCSO) is committed to securing a safe community and maintaining the trust and respect of those we serve by providing exemplary law enforcement and correctional services.

2026 Major Accomplishments

Civil Bureau

- Acquired 8 Body Cameras (Sergeant + 7 Deputies).

Police Bureau

- Successfully achieved certification as a NYS Accredited Fingerprint Recognition Lab for the Finger Lakes region. This is a major accomplishment that directly supports all local agencies.
- Successfully deployed one of the first Drone as a First Responder programs in the area that operates with a Federal Aviation Authority (FAA) waiver in order to pilot the drones from a remote location. Phase One of this effort was deployed to the Town of Henrietta which was selected based upon the number of priority calls for service. It is managed through the Regional Investigative Operations Center (RIOC) and linked to the Emergency Communications Department.
- Partnered with the Willow Domestic Violence Center, Monroe County District Attorney's Office, Rochester Police Department and Monroe County Probation Department to implement the NYS STRIVE Initiative that supports domestic violence survivors through evidence-based, survivor-centered, trauma-informed and culturally responsive strategies. This is a long-term collaboration that provides a team approach supporting survivors to holding offenders accountable to address this growing concern in our communities.
- Extended the hours of the Regional Investigative Operations Center (RIOC) to provide additional services. Established numerous partnerships with local businesses, schools and public facilities in order to enhance our response capabilities to critical incidents.
- Deployed Automatic License Plate Readers across the county in a shared network with other law enforcement agencies to provide immediately actionable information during criminal investigations and other public safety threats.

Jail Bureau

- Expanded Jail Intel Unit to combat gang and drug activity within the jail and assist surrounding agencies.
- Procured Body Scanner with AI technology to assist in identifying and preventing dangerous contraband from entering the facility.
- Replaced out of date fire safety and radio communication equipment.

Court Security Bureau

- Began transporting juveniles to Children's Detention Center after hours, so that inmates did not need to wait for Prisoner Transport.
- Acquired 2 new X-Ray machines to replace out dated machines.

Staff Services Bureau

- Established and implemented training parameters for Axon VR training.
- Established open recruitment for Jail Training & Experience (T&E) exams through County Civil Service.

2027 Major Objectives

Civil Bureau

- Upgrade two Taser 7's to Taser 10 model.

Police Bureau

- Continue collecting and analyzing metrics to determine the overall effectiveness of the Drone as a First Responder Program. Research the potential to expand the program to other zones and identify grant opportunities. Publish DFR flight data on our public facing web page for expanded transparency.
- Continue to develop the technology platform and response protocol with area school districts. The long-term goal is to be able to connect every school to the RIOC so that, in the event of an emergency, first responders have access to all technological resources and critical information in real time.
- Deploy a Real Time Crime dashboard that displays crimes reported and trends based upon location, to include traffic related incidents. This dashboard would be used by supervisors to help determine crime prevention and traffic safety techniques, as well as be accessible to the public.
- Continue the replacement of individual ballistic protection for the deputies. This replacement process is a three-year program in order to outfit the entire Road Patrol with rifle-rated ballistic protection.

Jail Bureau

- Complete Heart Rate Monitor Project to deploy over 100 Heart Monitors in jail cells.
- Partner with DES on the Mainframe Remodeling Project Assessment and Planning, which will renovate aging parts of Jail building.
- Upgrade the more than 20-year-old radio infrastructure system to ensure reliable communications for all Jail and Court operations.
- Implement Post Academy Training to bridge the gap between classroom training and real-time jail operations.

Court Security Bureau

- Update Office of Courts Administration (OCA) camera system and monitors in Dispatch/Base.

Staff Services Bureau

- Complete and conduct promotional assessments for Police & Jail Bureau majors.

DEPARTMENT BUDGET

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 114,955,361	$ 121,945,876
Provision – Capital Projects		1,200,000	1,550,000
Contractual Services		22,233,504	22,216,037
Supplies and Materials		5,201,676	4,858,307
Debt Service		858,298	806,617
Employee Benefits		59,748,662	64,114,524
Interdepartmental Charges		10,184,598	10,659,014
	Total	**214,382,099**	**226,150,375**
Appropriations by Division			
Administration		6,329,967	6,397,733
Civil Bureau		2,432,384	2,555,059
Police Bureau		66,650,321	71,126,178
Jail Bureau		102,147,977	107,474,684
Court Security		18,788,819	20,465,548
Staff Services Bureau		18,032,631	18,131,173
	Total	**214,382,099**	**226,150,375**
Revenue			
Federal Aid		6,063,062	5,671,875
State Aid		18,408,877	19,789,529
Fees & Fines		1,270,000	1,360,000
Charges to Other Governments		553,412	195,000
Other Revenue		2,205,381	2,114,835
	Total	**28,500,732**	**29,131,239**
Net County Support		**$ 185,881,367**	**$ 197,019,136**

DEPARTMENT: Sheriff (38)
DIVISION: Sheriff Administration (3801)

DIVISION DESCRIPTION

The Sheriff is a constitutional officer elected to a four-year term and serves as an officer of the court and conservator of the peace in Monroe County. He administers the Civil, Police, Jail, Court Security and Staff Services bureaus. The Sheriff's administrative staff perform financial, budgetary, personnel, strategic planning and legal advisory functions for the department. Internal Affairs, serving all bureaus, is based in this division.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 2,785,670	$ 2,837,928
Contractual Services		158,480	126,491
Supplies and Materials		40,300	9,800
Employee Benefits		1,436,105	1,489,404
Interdepartmental Charges		1,909,412	1,934,110
	Total	**6,329,967**	**6,397,733**
Revenue			
Proceeds from Crime Forfeiture		30,000	25,000
Other Revenue		1,000	1,000
	Total	**31,000**	**26,000**
Net County Support		**$ 6,298,967**	**$ 6,371,733**

DEPARTMENT: Sheriff (38)
DIVISION: Civil Bureau (3802)

DIVISION DESCRIPTION

The Civil Bureau is authorized by statute to act as the enforcement officer for all courts within the County of Monroe. The responsibilities delegated to this bureau are in two distinct areas. One is the service of process such as summons, subpoenas, notices, petitions and orders. The second area, enforcement, involves executing evictions on personal and real property, sales of personal or real property seized by the Sheriff, and orders and warrants of arrest for civil contempt. The Sheriff is mandated by law to perform these services with a proactive, dedicated and accountable workforce.

Revenue is attained through receipt of fees and mileage for service and/or executing and poundage (the retention of 5 percent of every dollar collected via an execution). The Civil Bureau also must perform service of process and other acts at no charge by mandate of law, such as, orders of protection, process for other Sheriffs' departments, governmental agencies and the Legal Aid Society.

Through consistent internal review and audit, and proactive services, the Civil Bureau continually strives to maximize revenue received from the public and private sector.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 1,297,384	$ 1,363,083
Contractual Services		121,385	133,459
Supplies and Materials		14,825	10,350
Employee Benefits		573,083	641,165
Interdepartmental Charges		425,707	407,002
	Total	**2,432,384**	**2,555,059**
Revenue			
Fees		1,200,000	1,315,000
Other Revenue		5,000	5,000
	Total	**1,205,000**	**1,320,000**
Net County Support		**$ 1,227,384**	**$ 1,235,059**

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Service and Enforcement Work Received	13,374	11,715	12,000
Service and Enforcement Work Completed	12,482	11,103	11,400
Percent Completed	93%	95%	95%
Pending Work in Progress	6%	3%	3%
Returned Inability to Serve	1%	2%	2%
Types of Service (% Completed):			
In-person	13%	16%	16%
Corporate	2%	2%	2%
Substitute	4%	4%	4%
Nail & Mail	1%	1%	1%
Certified Mail and Regular Mail	79%	76%	76%
Returned Inability to Serve	1%	1%	1%

DEPARTMENT: Sheriff (38)
DIVISION: Police Bureau (3803)

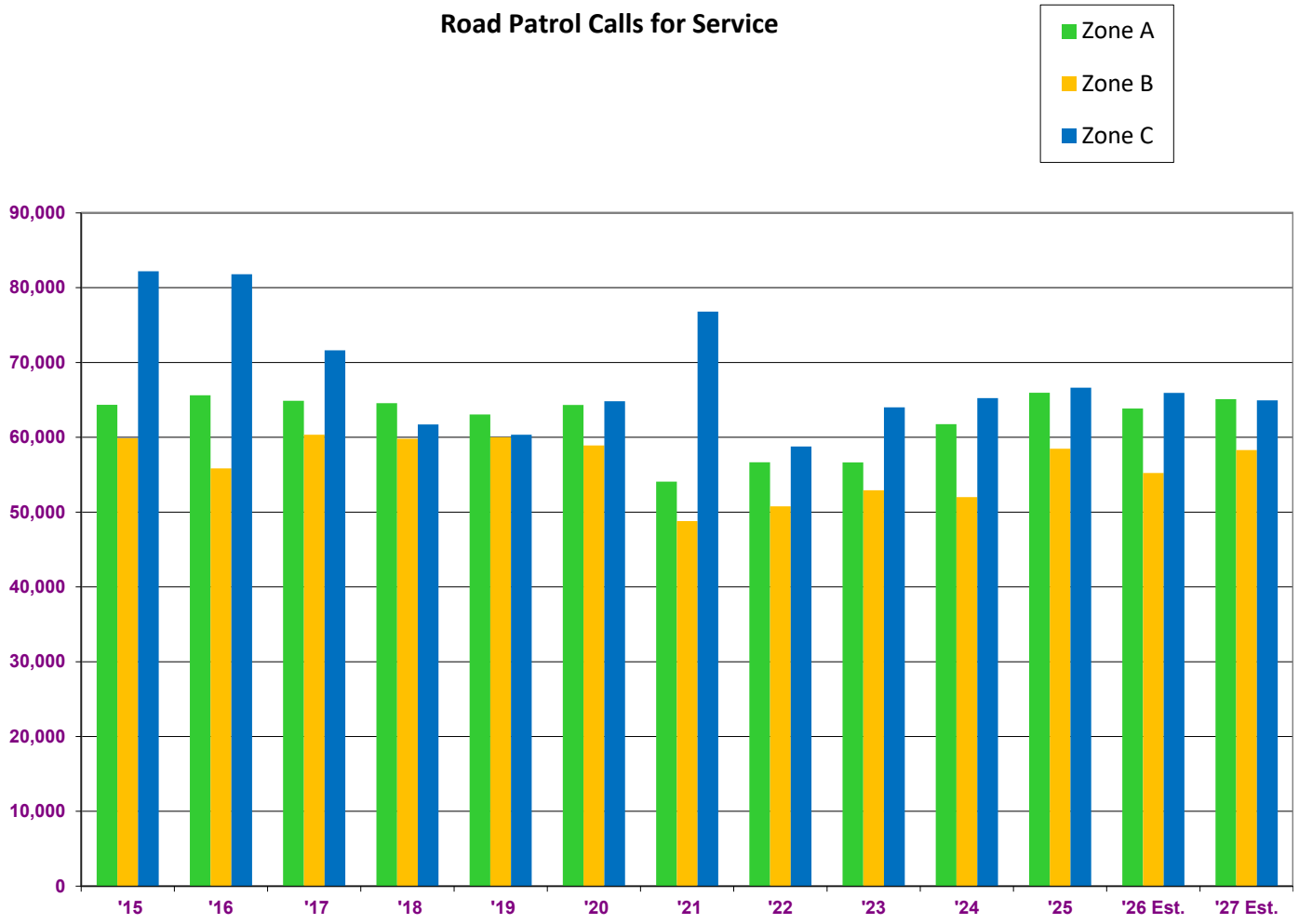
DIVISION DESCRIPTION

The Police Bureau includes the two primary law enforcement activities of road patrol and criminal investigations. Staff also conduct associated support functions and specialized police activities at the County Office Building, county parks, the airport and on navigable waterways. Police Bureau Administration directs and oversees all operations from the Monroe County Public Safety Building on South Plymouth Avenue. The uniformed road patrol activities, which are decentralized into zones, operate from three substations. Several administrative chargebacks for the Sheriff's Office are consolidated within this division's budget.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 43,057,658	$ 45,384,174
Provision – Capital Projects		200,000	300,000
Contractual Services		2,537,279	2,404,280
Supplies and Materials		1,154,194	1,188,118
Debt Service		59,551	58,169
Employee Benefits		21,998,761	24,179,519
Interdepartmental Charges		(2,357,122)	(2,388,082)
	Total	**66,650,321**	**71,126,178**
Revenue			
Federal Aid		415,187	44,000
State Aid		1,253,550	863,286
Other Revenue		660,000	613,649
	Total	**2,328,737**	**1,520,935**
Net County Support		**$ 64,321,584**	**$ 69,605,243**

Road Patrol Calls for Service



SECTION DESCRIPTIONS

Administration

Management personnel in this section supervise Patrol Division staff and Tactical Unit activities, respond to public inquiries concerning the division, and maintain liaisons with other police and emergency units throughout the county. Building space charges, tuition reimbursements and debt service charged to the Police Bureau are consolidated in this section's budget.

Road Patrol Zone A
Road Patrol Zone B
Road Patrol Zone C

The uniformed deputies of the Road Patrol's three zones are the largest and most visible segment of the Police Bureau. Working primarily in municipalities that have no police force of their own, the Road Patrol enforces traffic laws, patrols neighborhoods, investigates complaints and crimes, and conducts community education programs.

Regional Investigative Operations Center (RIOC)

The RIOC represents Monroe County's vision for a Real Time Crime Center that is directly integrated with law enforcement's investigative resources to positively impact first responder and citizen safety through the strategic deployment of skilled personnel and innovative technology.

The RIOC's mission is to streamline law enforcement efforts by leveraging an expansive range of technologies, and integrating multiple operational strategies with investigative resources to directly address violent crime, pattern crime, and other significant public safety threats.

By collaborating closely with the Rochester Threat Advisory Committee (ROCTAC) and other law enforcement partners, the RIOC remains proactive against threats of targeted violence and domestic violent extremists. As evidenced by the numerous mass killing incidents across our nation each year, this devastating threat requires a fully coordinated and multi-disciplinary effort of law enforcement, as well as service providers, to be able to redirect an individual who may be on a pathway to violence. The RIOC facilitates efforts of information sharing and coordination among public safety disciplines, as well as with the public.

Although still in its formative stage, the RIOC is already demonstrating advancements in operational capabilities and public safety impact. With continued enhancements through research, training, policy refinement, and technological innovation in 2025, we will take a major step forward in addressing our evolving public safety needs.

Criminal Investigation

The Criminal Investigation Section (CIS) investigates all felony and violent crimes reported to the Sheriff's Office, investigates all criminal complaints within the Jail and performs other investigative duties as required. Upon request from local police departments, this section also provides specialized investigative services for solution of major crimes.

Community Services

This section performs the community outreach functions for the Police Bureau, which includes developing and implementing crime prevention and safety programs, communicating with county residents on police-community matters, coordinating and teaching the county's Drug Abuse Resistance Education (DARE) and conflict resolution programs, and providing juvenile counseling. Community Services programs enhance positive community attitudes toward law enforcement and instill a sense of community security.

Tactical Unit

Five special police activities make up the Tactical Unit. The Special Weapons and Tactics (SWAT) Unit responds with special techniques and weapons to critical situations. The Hazardous Devices Squad performs the technical functions necessary to handle and neutralize explosives. The SCUBA Squad locates and retrieves drowning victims, submerged vehicles, weapons and other evidence. The K-9 Unit uses trained dogs for searches and in situations where the life of an officer might be placed in jeopardy. A Hostage Recovery Team works to free those held against their will. No staff is permanently assigned to the Tactical Unit. When an adverse situation develops, specially trained deputies from throughout the department are called upon for their expertise. Funding reflects the cost of supplies and materials associated with these activities.

Navigation Enforcement

The navigable waterways in Monroe County are patrolled by the Sheriff's Office during the summer boating season. These deputies enforce laws and speed limits, render assistance to boaters in distress and provide safe boating instruction. Most expenses related to this activity are 50% state reimbursable.

Traffic Enforcement

The Sheriff's Traffic Enforcement Unit is a combination of Sheriff's Tactical Accident Reduction (STAR) and the daytime traffic unit. The daytime traffic unit is an expansion of the STAR Unit with patrols during the daytime hours. This unit directs the county effort to reduce the occurrence, frequency and severity of traffic accidents, especially when alcohol is a contributing factor. The effort involves identification of high-risk accident locations, intensified patrol and enforcement activities and evaluation of the impact of stricter enforcement on the incidence of traffic accidents.

Victim Assistance Program

The Sheriff's Victim Assistance Program is a comprehensive program that engages victims at the scene or immediately thereafter, and walks them through the criminal justice system as needed. Direct services provided by this program include: crisis support; outreach through the home, workplace and hospital; information and referrals; case status information; short term counseling for victims and their families; advocacy; court procedure information and accompaniment; assistance with property recovery; reimbursement assistance for lost wages and medical bills.

Special Services

This section supervises the operations and personnel of the marine and parks security programs. Staff patrol county parks during the summer season, enforcing laws and maintaining peace and order. Remote park areas are patrolled on horseback to provide increased security. To segregate expenses for purposes of reimbursement, the Navigation Enforcement staff are represented in a separate account.

Airport Security

The Airport Security Unit patrols the Frederick Douglass-Greater Rochester International Airport complex, provides law enforcement support to the pre-board screening process and directs the flow of traffic on airport roadways.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Calls for Service:			
Zone A	66,896	63,293	65,094
Zone B	59,170	57,410	58,290
Zone C	67,155	62,738	64,947
All Other (City, Lake, Other Towns, Counties)	19,974	42,386	31,180
NIBRS – National Incident Based Reporting System			
Violent Person Crimes Reported	277	274	275
Property Crimes (Burglary, Larceny, Motor Vehicle Theft)	2,881	2,038	2,459
Lesser Property Crimes, Criminal Mischief etc.	1,276	989	1,132
Society Crimes (Drugs, Weapons, Disorderly Conduct)	1,036	1,270	1,153
All Other Crimes (Vehicular Manslaughter, Other)	2,233	2,321	2,277
Local Reporting			
Motor Vehicle Accidents Investigated	7,794	6,372	7,083

	Actual 2025	Est. 2026	Est. 2027
Domestic Related Investigations	2,001	2,011	2,006
Mental Health Calls for Service as coded by 911	1,429	1,742	1,586
DWAI, DWI Tickets (includes all units)	576	701	638
DWI – Drug Tickets (includes all units)	62	86	74
Uniform Traffic Tickets Issued (includes all units)	22,959	26,851	24,905
Criminal Investigations			
Percentage of Reported Cases Cleared: Zone A	56%	61%	61%
Percentage of Reported Cases Cleared: Zone B	62%	66%	66%
Percentage of Reported Cases Cleared: Zone C	68%	70%	70%
Percentage of Reported Cases Cleared: All other areas	63%	67%	67%
Total Number of Arrests (misdemeanor & felony)	5,714	5,674	5,694
CIS Criminal Complaints Investigated: Zone A	2,495	2,239	2,367
CIS Criminal Complaints Investigated: Zone B	2,501	2,146	2,323
CIS Criminal Complaints Investigated: Zone C	2,273	2,225	2,249
Major Crimes Unit Investigations	122	137	129
Economic Crimes Unit Investigations (Complexity of Case)	111	72	92
Technical Services Unit Calls for Service	1,883	1,651	1,767
Firearm Investigations	1,576	2,734	2,155
CIS: Victim Assistance Cases	551	727	639
Special Operations			
Warrants Received	2,239	1,745	1,992
Warrant Cleared, Served or Recalled	2,229	1,682	1,956
Warrant Backlog	1,809	1,653	1,700
Parks Security: Calls for Service	3,876	3,618	3,747
Parks Security: Arrests & Traffic Citations	1,736	1,600	1,668
Marine Patrol: Calls for Service	1,582	1,078	1,200
Marine Patrol: Boating Accidents Investigated	16	5	9
Marine Patrol: Citations / Arrests – NYS Navigation Law	633	418	400
Airport Security: Calls for Service	25,751	25,210	25,481
Airport Security: Criminal Investigations	39	47	43
Tactical Unit: SWAT Activations	78	62	70
Tactical Unit: SCUBA Activations	7	6	7
Tactical Unit: Hazardous Devices Team Activations	35	40	38
Tactical Unit: Crisis Negotiations Team Activations	26	13	20
Tactical Unit: Drone Deployments	444	500	472
TSA K-9 Requests for Service	1,688	2,335	2,012
Patrol K-9 Requests for Service	407	1,140	774
Community Services			
Pistol Permit Application Reviews	1,106	1,044	1,075
Community Engagement Events	299	153	226

DEPARTMENT: Sheriff (38)
DIVISION: Jail Bureau (3804)

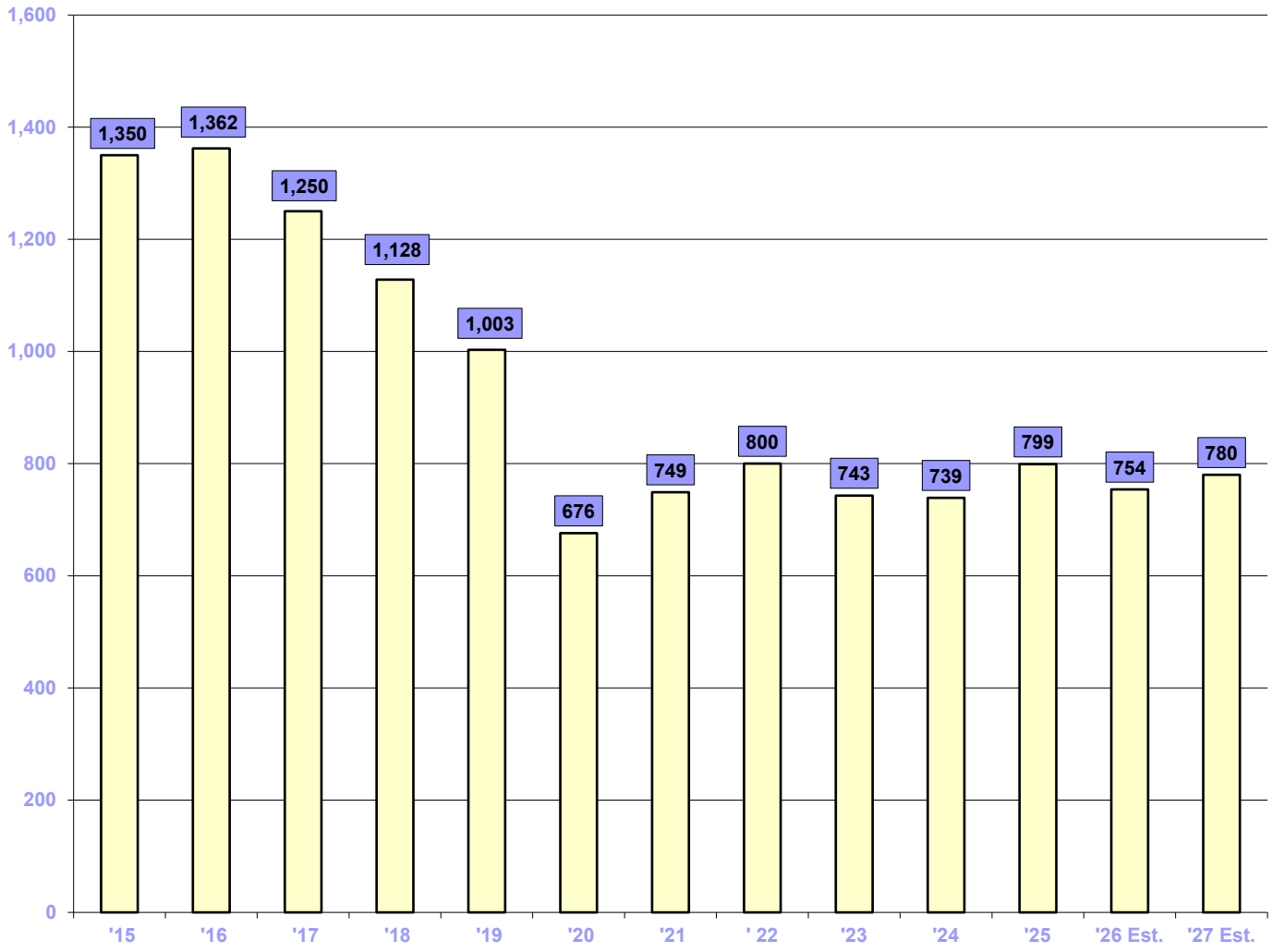
DIVISION DESCRIPTION

The Jail Bureau is responsible for the care and custody of incarcerated individuals confined by the courts, the New York State Division of Parole and the U.S. Marshal's Service. The incarcerated individual population of the Monroe County Jail and the Monroe Correctional Facilities consists of non-sentenced incarcerated individuals awaiting trial or sentencing, sentenced prisoners serving a maximum one-year sentence, parole violators and federal detainees. The Jail Bureau provides staff and facilities for security, prisoner transport, medical care, incarcerated individual rehabilitation and support activities.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 49,805,799	$ 52,533,608
Contractual Services		17,153,564	17,553,124
Supplies and Materials		531,166	1,160,350
Debt Service		798,747	748,448
Employee Benefits		26,542,354	27,590,709
Interdepartmental Charges		7,316,347	7,888,445
	Total	**102,147,977**	**107,474,684**
Revenue			
Federal Aid		5,647,875	5,627,875
State Aid		42,000	42,000
Charges to Other Governments		195,000	195,000
Other Revenue		1,409,381	1,370,186
	Total	**7,294,256**	**7,235,061**
Net County Support		**$ 94,853,721**	**$ 100,239,623**

Average Daily Jail Population



SECTION DESCRIPTIONS

Administration

The Jail Bureau functions under the supervision of the Jail Superintendent who ensures that the jail is operated in compliance with state laws and minimum standards established by the State Commission of Correction. Command staff reporting to the Superintendent are responsible for the daily operation of the jail facilities. The Superintendent, assisted by sworn officers and civilian personnel, supervises jail personnel, and is responsible for the safety, security and efficient operation of both facilities. Staff perform budgetary, payroll and other administrative functions. Building space charges, temporary help, tuition reimbursement and debt service for the jail facility are located in several sections of the Jail Bureau's budget.

Prisoner Transport

Jail Bureau staff transport incarcerated individuals from facilities to and from courts, medical facilities and other penal institutions and guard incarcerated individuals while in courtrooms and hospitals.

Prisoner Services

Prisoner Services develops and coordinates programs and services to help incarcerated individuals adjust to incarceration and prepare for re-entry into the community. The staff provides and arranges for academic and vocational instruction, recreational activities, religious services, job placement and work release programs. A comprehensive chemical dependency program for the sentenced population aggressively combats this prevalent incarcerated individual problem.

Security Unit

This section guards incarcerated individuals and maintains security within the jail. Activities of security personnel include monitoring incarcerated individual housing areas, booking incarcerated individuals, processing unarraigned incarcerated individuals and supervising incarcerated individual activities.

Jail Visitation Program

This program provides for closely supervised visits, promoting incarcerated individual morale and maintaining important ties with family and friends.

Food Services

A contracted vendor produces three meals a day for the jail-incarcerated individuals. Special meals are prepared for those requiring medical, religious or vegetarian diets.

Medical Unit

Physical, mental health and dental needs of incarcerated individuals are contractually provided while they are in custody. Daily sick calls are provided with further treatment, where appropriate.

Jail Records

The maintenance of documents related to prisoner commitment and discharge is performed by Jail Records. Bail money is also collected in this area.

Jail Service Maintenance

This section maintains the jail buildings, equipment and operating systems for the health and safety of incarcerated individuals and the jail staff. This includes maintenance of all HVAC, plumbing, electrical and jail security and control systems.

Quartermaster

The staff of the Quartermaster orders and distributes equipment and supplies required by the Jail Bureau. They also maintain life-saving and firefighting equipment, riot control equipment and the department's weapons.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Average Daily Jail Population	831	777	780
Average Housed Outside County	13	7	7
Prisoner Transports:			
To Civic Center Courts (County, Supreme, City, Family)	19,987	19,853	19,900
To Town Justice Courts and Federal Courts	3,075	3,732	3,800
Local (hospitals, medical appointments, between jails)	864	1,025	1,050
Out of Town (State transportations and transfers)	1,073	998	1,000
Total Commissary Sales	$1,950,821	$1,775,019	$1,785,000
Total Incarcerated Person Meals Served Per Year	948,918	893,003	896,000
Average Cost Per Incarcerated Person Meal	$1.78	$1.84	$1.91
Jail Prisoners Processed Annually			
City Unarraigned	9,084	10,656	10,750
County Incarcerated Persons Bookings (incarcerations)	8,520	9,010	9,020
County Incarcerated Persons Arrests (bookings)	13,856	15,077	15,100
Incarcerated Persons Receiving High School Equivalency Instruction			
Incarcerated Persons – Youth (under 21)	135	100	100
Incarcerated Persons Receiving High School Diplomas	8	10	10
Percentage of Participants Receiving Diplomas	57%	60%	60%
Incarcerated Persons Participating in Chemical Dependency Programs	2,423	2,202	2,250
Incarcerated Person Visits Held	35,598	35,102	35,400
Sick Calls (all medical contacts)	70,196	64,863	65,000

DEPARTMENT: Sheriff (38)
DIVISION: Court Security (3805)

DIVISION DESCRIPTION

Under state law, the county must provide security services to County Court, Supreme Court, City Court, Family Court and Surrogate Court. In addition, an agreement is in place with New York State to provide security services for the Appellate Court Building. Although court operations are a state function, the security of the courts remain a local responsibility with expenses reimbursed by New York State. Under supervision of the Monroe County Sheriff, Court Security personnel maintain security and enforce the laws in the courtroom and adjoining areas, provide for the protection of judges and all court participants, screen for weapons by operating metal detectors at all building entrances, guard and transport juries, place persons into custody on order of a judge, and are responsible for all emergency responses at the Hall of Justice and the Appellate Court Building on East Avenue.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 12,034,674	$ 13,049,710
Contractual Services		92,740	104,819
Supplies and Materials		9,700	34,700
Employee Benefits		6,035,504	6,689,873
Interdepartmental Charges		616,201	586,446
	Total	**18,788,819**	**20,465,548**
Revenue			
State Aid		17,103,327	18,864,243
Other Revenue		80,000	80,000
	Total	**17,183,327**	**18,944,243**
Net County Support		**$ 1,605,492**	**$ 1,521,305**

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Court Security Services Provided at Court Proceedings:			
City Court	72,356	75,000	75,000
Family Court	65,792	68,000	70,000
County/Supreme	36,157	37,000	40,000
Court Security Service Provided at Trials:			
City Court	136	150	150
Family Court	142	170	175
County/Supreme	129	130	140
Special Details (County Legislature Meetings, Naturalization Ceremonies, Jury Security)	25	36	36
Calls for Service (Medical Calls, Respond to Alarms, Security Escorts and Judicial Threats)	4,855	4,500	5,000
Arrests – All Courts	8	10	10
Remanded to Custody By Order of the Court	486	400	400
DNA Collections by Order of the Court	178	230	225
Weapon Screening – Magnetometer Count	277,423	265,000	275,000
Weapons Confiscated at Metal Detectors	18	5	10
Weapons Held and Returned at Metal Detectors	3,493	3,500	3,500

DEPARTMENT: Sheriff (38)
DIVISION: Staff Services Bureau (3806)

DIVISION DESCRIPTION

The Staff Services Bureau is charged with providing administrative support services to all bureaus within the Sheriff's Office. Functions include agency training, recruitment and selection, policy development, internal inspections, accreditation efforts, facilities management, information services, health and safety and capital improvement budgeting. Other units within the Staff Services Bureau include Criminal Records, Property and Evidence, Fleet Services and Quartermaster. Due to the division's multi-bureau oversight, Staff Services impacts every employee within the Sheriff's Office.

DIVISION SUMMARY

		Amended Budget 2026	Budget 2027
Appropriations by Object			
Personnel Services		$ 5,974,176	$ 6,777,373
Provision – Capital Projects		1,000,000	1,250,000
Contractual Services		2,170,056	1,893,864
Supplies and Materials		3,451,491	2,454,989
Employee Benefits		3,162,855	3,523,854
Interdepartmental Charges		2,274,053	2,231,093
	Total	**18,032,631**	**18,131,173**
Revenue			
State Aid		10,000	20,000
Fees		70,000	45,000
Charges to Other Governments		358,412	0
Other Revenue		20,000	20,000
	Total	**458,412**	**85,000**
Net County Support		**$ 17,574,219**	**$ 18,046,173**

SECTION DESCRIPTIONS

Administration

Administrative functions relative to the activities of fleet maintenance, 9-1-1 liaison, staff services, property management, records maintenance and quartermaster are performed by this section. These functions also include the formalization of department directives and monitoring of vehicle assignments.

Information Services

Information Services provides funding for software and hardware not included in the county Information Services budget. This unit is responsible for the budget, management and maintenance of the Sheriff's software systems.

Fleet Maintenance

The fleet consists of nearly 350 cars, trucks, vans and motorcycles plus an assortment of scooters, boats, trailers and small motors. The budget for this section includes funds for the purchase of replacement vehicles, as well as repair and replacement of parts and lubricants.

Records

The Records section performs the central records retention and control functions of the department. Files are maintained on all complaints to which Sheriff's personnel respond and on all traffic summonses, persons arrested and pistol permit applicants. Criminal record checks are provided through fingerprint comparisons, photos and computer database searches.

Property Clerk

The Property Clerk's Office secures all property (excluding prisoner property) taken or received into custody by the Sheriff's Office. When no longer needed by the department, property is returned to its owners, legally disposed of or auctioned off.

Police Quartermaster

The Quartermaster operates as the central receiving and distribution center for equipment and supplies. Inventories of office supplies, uniforms, weapons and ammunition are maintained for departmental use.

Performance Measures

	Actual 2025	Est. 2026	Est. 2027
Fleet Maintenance:			
Patrol Vehicles	359	366	367
Wagons, Vans, Buses, Trucks	58	60	60
Motorcycles, Special Vehicles	54	60	60
Criminal Records:			
Records Entered into Records Management System (RMS)	30,572	30,000	30,000
MCSO Arrests Reports Processed	3,182	4,000	3,000
Sealing Orders Processed	2,367	3,000	3,000
Traffic Violations Processed (non-electronic)	66	100	100
Teletypes Generated	5,400	10,000	10,000
Background Checks	2,226	4,000	4,000
Fingerprinting/DNA Collection	3,063	4,000	4,000
Orders of Protection Processed	10,231	14,000	14,000
Property and Evidence:			
Processed Items	6,968	8,000	8,000
Disposed of Items	5,844	4,000	4,000
Recruitment and Selection:			
Applicants Processed	280	239	200
Backgrounds Performed	302	100	100
Personnel Hired	196	77	60
Training Unit Hours:			
Court Security	2,975	2,026	2,000
Jail Bureau	74,673	34,038	35,000
Police Bureau	107,830	53,267	53,907
Civil Bureau	222	146	184
Civilian Employees	146	550	600

MULTI-YEAR BUDGET FORECAST

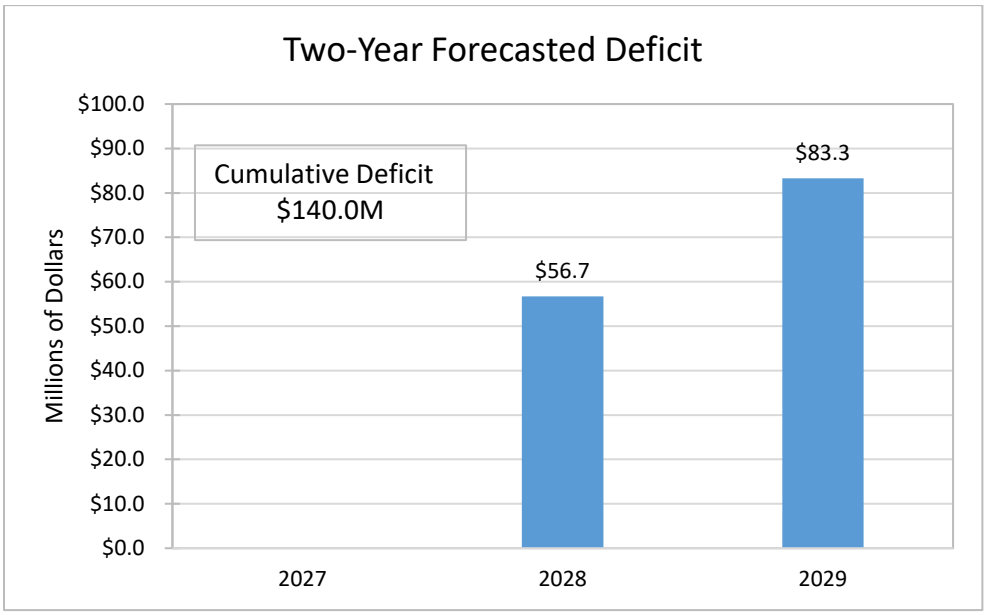
OVERVIEW

The purpose of the Multi-Year Budget Forecast is to provide an analysis of how the future financial picture may look. Since the objective of the forecast is to predict the results from events that have not yet occurred, it is based on educated assumptions.

The approach taken to build this model was to apply reasonable rates of growth to the various expenses and to apply both reasonable and necessary rates of growth for the various revenues presented. The forecast does not anticipate changes in current service mandates, but because of existing reimbursement structures it projects revenues from federal and state sources decreasing as a proportion of expense (state/federal reimbursement is only a percentage of the expense). The costs of existing services are trended forward and are compared with expected revenue to determine the forecasted deficit.

While the projection is supported by the most current data available, changes in economic conditions and changes in federal and state funding sources are among the many factors that can affect the forecast as presented. In addition, the model does not presume or speculate what changes the County Legislature or County Executive will make that may affect future expenses or revenues. Lastly, the projections do not assume any cost containment or revenue enhancement strategies that may be implemented in the ensuing years.

Given the assumptions noted, the county's cumulative budget gap through 2029 is projected to be $140.0 million. This budget gap is $22.9M wider compared to the two-year forecast presented in the 2026 adopted budget, and reflects the county's actions over the past several years to improve its employee compensation for adequate recruitment and retention purposes.



FORECAST TRENDS/ASSUMPTIONS

Public Assistance Benefits

Public Assistance Benefits include several programs. Family Assistance and Safety Net Assistance are the federal and state mandated welfare programs that provide families and individuals with financial support. No local share is required for Family Assistance, but Safety Net Assistance requires a 71% local share. The cost of both programs is forecasted to increase by 0.5%, each year over the two-year forecast. Social services programs for children and families including Child Welfare, Adolescent Care, Daycare, and Preventive/Protective Services have varying levels of federal and state reimbursement. The costs of Child Welfare, Adolescent Care, and Preventive/Protective services are forecasted to grow at varying rates from 0.75% to 1.5% each year. Other programs are projected at the 2027 level. Lastly, Early Childhood Development services, comprised of Early Intervention and Pre-School Special Education, are forecasted to increase 2.0% per year.

Personnel Services/Employee Benefits

The county negotiates with various unions with regard to wage increases and benefit packages for employees. The economic climate and the current financial condition of the county weigh heavily during negotiations. Using a 6% annual trend, the forecast accounts for both collectively bargained wage increases and individual employee annual step increases, offset by department-specific vacancy factors for general employee turnover. The County has been self-insured for active employee and retiree medical since 2014, averting high annual rate increases and benefiting from reduced administrative costs and the avoidance of certain excise taxes imposed by the Affordable Care Act. As such, medical costs are forecasted to increase 8% each year. The county's required pension contribution has increased over 2026 due to higher personnel costs and a reduced rate of return expected by the State Comptroller's Office, both of which are expected to continue. Overall pension costs are therefore expected to increase each year commensurate with increases in payroll.

Expenses (equipment, contractual, supplies, services)

Expenses for contractual services, materials, supplies and equipment constitute about a quarter of total appropriations. The majority of appropriations in this category are for contracts and services required to maintain the activities of each department. The forecast assumes maintenance of effort budgets with increases of 2% annually. Funding for certain inter-municipal agreements is also represented in this area.

Debt Service/Cash Capital

Debt Service reflects primarily the principal and interest payments required for prior borrowing on capital projects. Capital projects are approved by the County Legislature as part of the Capital Improvement Program and the Capital Budget. The forecast reflects existing debt service schedules as well as anticipated borrowing needs for authorized projects and initiatives identified in the 2027-2032 Capital Improvement Program. This section also reflects the continued use of

cash capital for annually recurring capital needs. The use of cash capital through the operating budget reduces the need for borrowing and avoids the associated interest costs.

Departmental Revenues

Components of this category include revenues earned or otherwise received by departments in support of their programs and services. Revenues come from a variety of sources such as federal and state aid, fees and intergovernmental revenues. In some cases, forecasted revenues are expense driven while others are projected based on historical trends.

Non-Departmental Revenues

Components of this category include the County share of sales tax revenue, property tax revenue, other property tax related revenues, hotel occupancy tax revenue, interest earnings and appropriated fund balances. The forecast accounts for anticipated changes and assumes various rates of growth based on current economic conditions and recent trends. Employing conservative budgeting, the sales tax forecast for 2028 and 2029 uses a 10-year average growth rate of 2.6%. The real property tax levy is forecasted to grow by $15 million each year. The continued use of fund balance will be necessary, although at lower levels, in the amount of $15 million each year for the next two years. No other one-time revenue measures are assumed in this Multi-Year Forecast.

CLOSING

The 2027 budget is balanced, with the previously anticipated budget gap being overcome by a continued commitment to expenditure control, improved departmental revenues, and the use of fund balance created by budget surpluses achieved over the past several years. The local economy continues to improve year over year, and the local real estate market has also remained strong. These favorable economic indicators, together with a continued commitment to conservative budgeting practices, will be key to managing and overcoming the structural budget gap in future years.

With strong financial management practices in place, the County's financial position and budgetary flexibility is expected to remain sound. County Executive Bello has demonstrated success in balancing short-term funding needs with long-term planning, and is committed to maintaining a thoughtful approach going forward to address employee compensation needs, needed maintenance on county buildings, and the service needs of our community.

FORECAST DETAIL

($millions)

The amounts presented by category reflect the gross appropriations (add to gap) and gross revenues (reduce gap) by category.

	2027 PROPOSED	2028 PROJECTION	2029 PROJECTION
MEDICAID			
EXPENSES	($184.8)	($184.8)	($184.8)
PUBLIC ASSISTANCE BENEFITS			
EXPENSES	(354.1)	(355.8)	(358.7)
FEDERAL & STATE REVENUES	267.5	268.2	270.0
DEPARTMENTAL SERVICES			
PERSONNEL SERVICES	(392.0)	(415.5)	(440.4)
EMPLOYEE DIRECT BENEFITS	(213.5)	(226.5)	(238.6)
CONTRACTUAL SERVICES	(372.7)	(380.2)	(387.8)
SUPPLIES/EQUIPMENT	(40.2)	(41.0)	(41.8)
DEBT SERVICE/CASH CAPITAL	(86.3)	(94.3)	(102.3)
OTHER EXPENSE	(3.7)	(3.8)	(3.9)
FEDERAL & STATE REVENUES	219.1	220.2	221.3
OTHER DEPARTMENTAL REVENUES (OFFSET EXPENSES)	375.9	383.4	391.1
NON DEPARTMENTAL REVENUES			
SALES TAX	218.9	224.6	230.4
OTHER NON DEPARTMENTAL REVENUES	565.9	548.8	562.2
REVENUES OVER EXPENSES	***(0.0)***	***(56.7)***	***(83.3)***
CUMULATIVE GAP	***($0.0)***	***($56.7)***	***($140.0)***

2027-2032 CAPITAL IMPROVEMENT PROGRAM
AND
2027 CAPITAL BUDGET

On April 1, 2026, the Monroe County Planning Board transmitted recommendations concerning the 2027-2032 Monroe County Capital Improvement Program (CIP) to the County Executive. The County Executive submitted the proposed Capital Improvement Program to the County Legislature on May 12, 2026 and it was adopted on July 14, 2026. After subsequent amendments, the program now proposes $522.2 million to finance the costs of projects over the six-year period. $241.2 million will come from federal, state, private and special district sources. The remaining $281.0 million will be contributed by the county, with $29.0 million of that contributed by enterprise funds. Full details of the adopted CIP are published in the 2027-2032 Capital Improvement Program Report, which may be obtained from the Monroe County Department of Planning and Development. (Call (585) 753-2034 for more information).

Table 1, "2027-2032 CIP Summary," presents the amended planned expenditures by funding source, over the six-year period.

Table 2, "2027 Capital Projects", details the projects, their costs and those portions of the costs to be met by county funds and outside aid. This list represents the capital budget for the first year of the six-year program. Pure Waters projects have been removed from the list, as those projects will be introduced separately to the Legislature as Increase & Improvement referrals that will amend the capital budget. The remaining 66 projects listed require a total of $79,761,000 to finance; $47,930,000 from net county sources and $31,831,000 from all other sources.

Table 1: 2027-2032 CIP Summary
(In Dollars)

Program Area	Funding Source	Budget 2027	Annual Project Cost 2028	2029	2030	2031	2032	Total Project Cost (6 Years)
Department of Information Services								
	County Cash	2,850,000	3,000,000	3,150,000	3,300,000	3,450,000	4,150,000	19,900,000
	Department Total	*2,850,000*	*3,000,000*	*3,150,000*	*3,300,000*	*3,450,000*	*4,150,000*	*19,900,000*
Board of Elections								
	County	100,000	0	0	0	0	0	100,000
	Department Total	*100,000*	*0*	*0*	*0*	*0*	*0*	*100,000*
Health Department - Medical Examiner								
	County	0	350,000	0	340,000	0	350,000	1,040,000
	Department Total	*0*	*350,000*	*0*	*340,000*	*0*	*350,000*	*1,040,000*
Monroe Community College								
	County	5,120,000	4,953,000	1,510,000	2,568,000	2,196,000	2,029,000	18,376,000
	State	5,120,000	4,953,000	1,510,000	2,568,000	2,196,000	2,029,000	18,376,000
	Department Total	*10,240,000*	*9,906,000*	*3,020,000*	*5,136,000*	*4,392,000*	*4,058,000*	*36,752,000*
Monroe Community Hospital								
	Enterprise	2,441,000	2,092,000	2,860,000	1,876,000	2,441,000	2,294,000	14,004,000
	Department Total	*2,441,000*	*2,092,000*	*2,860,000*	*1,876,000*	*2,441,000*	*2,294,000*	*14,004,000*
Monroe County Library System								
	County	0	280,000	0	0	0	0	280,000
	County Cash	210,000	220,000	230,000	240,000	250,000	260,000	1,410,000
	Department Total	*210,000*	*500,000*	*230,000*	*240,000*	*250,000*	*260,000*	*1,690,000*
Department of Aviation								
	Enterprise	700,000	1,200,000	285,000	2,150,000	1,075,000	1,625,000	7,035,000
	State	700,000	200,000	285,000	150,000	175,000	125,000	1,635,000
	Federal	15,100,000	3,600,000	6,630,000	2,700,000	6,150,000	7,250,000	41,430,000
	Department Total	*16,500,000*	*5,000,000*	*7,200,000*	*5,000,000*	*7,400,000*	*9,000,000*	*50,100,000*
Department of Environmental Services - Division of Pure Waters								
	District	28,650,000	20,750,000	19,500,000	28,600,000	19,400,000	10,250,000	127,150,000
	District Cash	5,050,000	5,150,000	5,350,000	5,900,000	5,950,000	5,550,000	32,950,000
	Department Total	*33,700,000*	*25,900,000*	*24,850,000*	*34,500,000*	*25,350,000*	*15,800,000*	*160,100,000*
Department of Environmental Services - Engineering and Facilities Management								
	County	7,425,000	5,650,000	6,175,000	14,000,000	5,750,000	4,000,000	43,000,000
	State	200,000	0	0	200,000	0	0	400,000
	Department Total	*7,625,000*	*5,650,000*	*6,175,000*	*14,200,000*	*5,750,000*	*4,000,000*	*43,400,000*
Department of Environmental Services - Solid Waste								
	Enterprise	0	0	0	800,000	3,200,000	1,000,000	5,000,000
	Enterprise Cash	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
	Department Total	*500,000*	*500,000*	*500,000*	*1,300,000*	*3,700,000*	*1,500,000*	*8,000,000*
Department of Parks								
	County	2,225,000	1,425,000	775,000	500,000	500,000	0	5,425,000
	County Cash	1,225,000	775,000	1,025,000	825,000	1,025,000	825,000	5,700,000
	Department Total	*3,450,000*	*2,200,000*	*1,800,000*	*1,325,000*	*1,525,000*	*825,000*	*11,125,000*
Department of Parks - Seneca Park Zoo								
	County	550,000	0	650,000	0	768,000	0	1,968,000
	Department Total	*550,000*	*0*	*650,000*	*0*	*768,000*	*0*	*1,968,000*
Department of Transportation - Highways and Bridges								
	County	13,825,000	10,935,000	5,874,000	11,135,000	2,166,000	8,410,000	52,345,000
	County(City)	0	0	0	0	0	0	0
	County Cash	3,410,000	3,410,000	3,510,000	3,510,000	3,610,000	3,610,000	21,060,000
	State	983,000	197,000	255,000	0	1,580,000	0	3,015,000
	Federal	5,237,000	1,041,000	1,362,000	0	8,424,000	0	16,064,000
	Department Total	*23,455,000*	*15,583,000*	*11,001,000*	*14,645,000*	*15,780,000*	*12,020,000*	*92,484,000*
Department of Transportation - Traffic Engineering								
	County	0	2,295,000	170,000	0	355,000	180,000	3,000,000
	County Cash	1,750,000	1,800,000	1,850,000	1,900,000	1,950,000	2,000,000	11,250,000
	Department Total	1,750,000	4,095,000	2,020,000	1,900,000	2,305,000	2,180,000	14,250,000
Department of Public Safety								
	County	4,665,000	3,110,000	2,250,000	12,585,000	12,070,000	5,900,000	40,580,000
	County Cash	500,000	710,000	720,000	730,000	840,000	550,000	4,050,000
	Department Total	*5,165,000*	*3,820,000*	*2,970,000*	*13,315,000*	*12,910,000*	*6,450,000*	*44,630,000*
Monroe County Office of the Sheriff								
	County	4,425,000	3,050,000	0	350,000	1,600,000	0	9,425,000
	County Cash	1,950,000	2,075,000	2,200,000	2,325,000	2,450,000	2,100,000	13,100,000
	State	150,000	0	0	0	0	0	150,000
	Department Total	*6,525,000*	*5,125,000*	*2,200,000*	*2,675,000*	*4,050,000*	*2,100,000*	*22,675,000*
Summary								
	County	38,335,000	32,048,000	17,404,000	41,478,000	25,405,000	20,869,000	175,539,000
	County Cash	11,895,000	11,990,000	12,685,000	12,830,000	13,575,000	13,495,000	76,470,000
	District	28,650,000	20,750,000	19,500,000	28,600,000	19,400,000	10,250,000	127,150,000
	District Cash	5,050,000	5,150,000	5,350,000	5,900,000	5,950,000	5,550,000	32,950,000
	Enterprise	3,141,000	3,292,000	3,145,000	4,826,000	6,716,000	4,919,000	26,039,000
	Enterprise Cash	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
	State	7,153,000	5,350,000	2,050,000	2,918,000	3,951,000	2,154,000	23,576,000
	Federal	20,337,000	4,641,000	7,992,000	2,700,000	14,574,000	7,250,000	57,494,000
	Grand Total	**115,061,000**	**83,721,000**	**68,626,000**	**99,752,000**	**90,071,000**	**64,987,000**	**522,218,000**

Table 2: 2027 Capital Projects

(In Dollars)

Capital Project	Estimated Project Budget	Funding Source ($)					
		County	District	Enterprise	Private	State	Federal
Department of Information Services							
Network Infrastructure	1,650,000	1,650,000					
Office Equipment Refresh and Replacement	1,200,000	1,200,000					
Board of Elections							
Election Inspector Experience Improvements	100,000	100,000					
Monroe Community College							
Enhance Pedestrian Safety & Connectivity	1,136,000	568,000				568,000	
Property Preservation Projects Phase 3	1,000,000	500,000				500,000	
Services for Students Renovation	8,104,000	4,052,000				4,052,000	
Monroe Community Hospital							
Equipment/Furnishings/Resident Care	961,000			961,000			
Infrastructure Improvements	20,000			20,000			
Interior Improvements	200,000			200,000			
Information Technology Equipment	560,000			560,000			
Exterior, Site and Utility Improvements	650,000			650,000			
Light Duty Equipment	50,000			50,000			
Monroe County Library System							
Library System Automation	210,000	210,000					
Department of Aviation							
Airfield Lighting Upgrade	1,500,000			75,000		75,000	1,350,000
Runway 28 Safety Improvements	5,000,000			200,000		200,000	4,600,000
Airport Information Systems Upgrade	500,000						500,000
Access/Circulation Roadway	3,000,000			150,000		150,000	2,700,000
North Ramp Improvements	1,000,000			50,000		50,000	900,000
Planning and Design Projects	500,000			25,000		25,000	450,000
Terminal Improvements	5,000,000			200,000		200,000	4,600,000
Department of Environmental Services - Engineering and Facilities Management							
General HVAC & MEP Improvements of County Buildings	350,000	350,000					
Hall of Justice Reconstruction	1,825,000	1,825,000					
General Building Envelope and Site Improvements of County Buildings	750,000	750,000					
Fleet Maintenance Building Improvements	2,000,000	2,000,000					
Electrical Equipment Replacement at County Facilities	2,000,000	2,000,000					
GIS Enterprise Systems Improvements	500,000	500,000					
Hall of Justice Court Requested Improvements	200,000					200,000	

Table 2: 2027 Capital Projects

(In Dollars)

Capital Project	Estimated Project Budget	Funding Source ($)					
		County	District	Enterprise	Private	State	Federal
Department of Environmental Services - Pure Waters							
Replacement Heavy Equipment	700,000		700,000				
Department of Environmental Services - Solid Waste							
Recycling Center & Resource Recovery Facility Improvements	500,000			500,000			
Department of Parks							
Buildings and Structures	200,000	200,000					
Utilities, Access and Site Improvements	200,000	200,000					
Ellison Park Improvements	1,500,000	1,500,000					
Parks Replacement Vehicles	250,000	250,000					
Parks Heavy Duty Equipment	500,000	500,000					
Parks Light Duty Equipment	25,000	25,000					
Golf Heavy Equipment	225,000	225,000					
Department of Parks - Zoo							
Facilities and Grounds	500,000	500,000					
Zoo Light Duty Equipment	50,000	50,000					
Department of Transportation - Highways and Bridges							
Turk Hill Road Bridge over Thomas Creek Tributary (3317260)	4,430,000	221,000				665,000	3,544,000
Bridge PM #B	191,000	9,000				29,000	153,000
Vintage Lane Bridge over Round Pond Creek (3367000)	3,517,000	1,688,000				289,000	1,540,000
Milling/Resurfacing/Recycling	1,650,000	1,650,000					
Thomas Avenue (St. Paul Blvd. to Pattonwood Drive)	10,300,000	10,300,000					
Lehigh Station Road (East River Road to W. Henrietta Road)	410,000	410,000					
Culvert Replacement Program	1,650,000	1,650,000					
Clover Street (Monroe Avenue to East Avenue)	797,000	797,000					
Road Machinery and Equipment	400,000	400,000					
DOT Replacement Vehicles	100,000	100,000					
Department of Transportation - Traffic Engineering							
Traffic Engineering	200,000	200,000					
City of Rochester Traffic Features	600,000	600,000					
Spot Improvement Projects	300,000	300,000					

Table 2: 2027 Capital Projects

(In Dollars)

Capital Project	Estimated Project Budget	Funding Source ($)					
		County	District	Enterprise	Private	State	Federal
Department of Public Safety							
Public Safety Communications Equipment and Device Replacement	2,300,000	2,300,000					
Forensic Instrumentation Upgrade	300,000	300,000					
911 Workstation Replacement	375,000	375,000					
911 VXRail CAD Server	1,500,000	1,500,000					
Public Safety Training Facility Capital Improvements	200,000	200,000					
Public Safety Vehicle Replacement	160,000	160,000					
Special Operations Vehicle Replacement (Fire Bureau)	140,000	140,000					
Monroe County Office of the Sheriff							
Sheriff's Body Worn Camera Project	300,000	300,000					
Sheriff's Office Active Shooter Firearm and PPE replacement project	175,000	175,000					
Radio Communications Infrastructure for Jail and Court Bureau	1,250,000	1,250,000					
Jail Tower General HVAC & MEP Improvements	800,000	800,000					
Sheriff's Vehicle Replacement	1,250,000	1,250,000					
Hall of Justice Plaza Level Security Project	250,000	250,000					
Jail Tower General Building Envelope and Site Improvements	800,000	800,000					
Sheriff's Office Marine Unit Vessel Replacement Project	800,000	650,000				150,000	
TOTAL	79,761,000	47,930,000	700,000	3,641,000	-	7,153,000	20,337,000

PART I – DEBT SERVICE AND CONTRACTED DEBT

DEBT SERVICE

Each year, Monroe County undertakes numerous capital projects to increase and improve the public facilities which it provides to the community. These projects include expansion and enhancement of recreational areas, reconstruction of highways and bridges, and improvements at the Frederick Douglas Greater Rochester International Airport, Monroe Community Hospital, and Monroe Community College. They also include projects which better protect the environment, such as water resource recovery projects, and major renovations and improvements to existing structures at the Civic Center Complex and other county owned buildings to protect the investments that have been made in these facilities. Additional projects have been undertaken to provide facilities to effectively manage solid waste disposal and provide improved public safety and correctional facilities.

The costs of the above described projects are normally financed by the issuance of debt obligations which are then repaid over several years along with the interest incurred on the borrowings. An amount is included in each year's budget to make these payments, which when combined, are defined as debt service. The amount included in the 2027 Budget for debt service is $73,961,051.

FUND	2025 ACTUAL	2026 ADOPTED BUDGET	2027 BUDGET
GENERAL FUND			
Capital Projects	$ 26,467,762	$ 27,342,089	$ 26,091,073
Operations - RAN	0	0	0
Total General Fund	26,467,762	27,342,089	26,091,073
SOLID WASTE FUND	322,427	198,763	172,980
INTERNAL SERVICES FUND	11,837,161	9,196,585	11,334,236
ROAD FUND	17,051,559	14,730,203	14,771,837
AIRPORT FUND	3,672,794	3,474,625	3,044,250
MONROE COMMUNITY HOSPITAL FUND			
Capital Projects	2,030,385	2,889,864	2,885,224
Operations - RAN	0	0	0
Total Monroe Community	2,030,385	2,889,864	2,885,224
PURE WATERS DISTRICTS	15,160,126	15,492,469	15,661,451
LIBRARY FUND	31,968	0	0
TOTAL ALL FUNDS	$ 76,574,182	$ 73,324,598	$ 73,961,051

The budget for the Frederick Douglas – Greater Rochester International Airport assumes self-supporting operations, including all debt service costs. Certain major improvements were completed and have been financed by the Monroe County Airport Authority, an independent entity, without payment from the

**Numbers may reflect rounding.*

county. Any and all improvements underway or to be undertaken at the Airport will ultimately be paid through Airport generated revenues, state aid and/or federal aid.

Pure Waters debt service is supported from special assessments, public sewer rents, and other revenues generated by the four Pure Waters Districts. Monroe Community Hospital debt service is provided for by insurance and private pay billings for patient services and other non-patient revenues. Debt service related to the Solid Waste Fund is expected to be funded from tipping fees and other revenues of the Fund.

CONTRACTED DEBT

Monroe County and its Pure Waters Districts have entered into agreements and leases for the use of certain facilities. These agreements generally call for rental payments to be made by the county equal to the debt service incurred by the lessor for the facilities. These payments are considered contractual obligations since the county has not issued any direct debt instruments (notes or bonds).

A. Pure Waters

The Rochester Pure Waters District has assumed an obligation to reimburse the City of Rochester for certain payments made by the City for City indebtedness on sewer facilities leased by the Rochester District. Other Pure Waters Districts have similar agreements for the use of facilities of other districts, such as treatment plants or interceptor sewers. The Rochester and Northwest Quadrant Pure Waters Districts also have entered into certain Energy Performance Contracts. Payments made under these agreements will be offset by savings generated by the reduced energy consumption that occurs as a result of the improvements implemented.

B. Facilities

The County previously had contractual obligations under various Energy Performance Contracts for energy efficiency improvements in County-owned facilities. One energy improvement contract remains, with Rochester District Heating, for the capture and return of condensate from the steam heating system.

	2025 ACTUAL	2026 ADOPTED BUDGET	2027 BUDGET
Pure Waters Districts Funds	$ 2,248,546	$ 2,274,375	$ 2,144,793
Facilities (Internal Services Fund)	20,003	20,003	20,003
TOTAL CONTRACTED DEBT SERVICE	$ 2,268,549	$ 2,294,378	$ 2,164,796

PART II – STATEMENT OF DEBT AS OF OCTOBER 2, 2026

Bonded Indebtedness		Interest Rate	Maturity	Amount Outstanding
Public Improvement - 2014	PI-2014	3.0/3.5	6/1/2034	10,210,000
Public Improvement Refunding - 2015 A	PIR-2015 A	5.0	6/1/2027	1,305,000
Public Improvement - 2015	PI-2015	3.0/5.0	6/1/2035	20,325,000
Public Improvement - 2016	PI-2016	2.0/5.0	6/1/2036	16,185,000
Public Improvement 2016 B	PI-2016-B	3.0/5.0	6/1/2036	19,645,000
Public Improvement - 2017	PI-2017	3.0/5.0	6/1/2037	15,065,000
Public Improvement - 2018	PI-2018	3.0/5.0	6/1/2038	35,950,000
Public Improvement Refunding-2019	PIR-2019	5.0	6/1/2029	5,475,000
Public Improvement Bonds 2019-A	PI-2019-A	3.0/5.0	6/1/2039	19,835,000
Public Improvement Bonds 2019-B	PI-2019-B	5.0	6/1/2027	2,970,000
General Obligation Refunding Bonds - 2020	GOR-2020	5.0	6/1/2030	10,110,000
Public Improvement Bonds - 2021	PI-2021	2.0/5.0	6/1/2041	40,950,000
General Obligation Refunding Bonds - 2021	GOR-2021	5.0	6/1/2031	9,790,000
Public Improvement Bonds - 2022	PI-2022	4.0/5.0	6/1/2042	26,245,000
Public Improvement Bonds - 2023	PI-2023	4.0/5.0	6/1/2043	42,320,000
Public Improvement Bonds - 2024	PI-2024	4.0	6/1/2044	64,095,000
Public Improvement Bonds – 2025	PI-2025	5.0	6/1/2045	71,680,000
Public Improvement Bonds – 2026	PI-2026	4.0	6/1/2046	94,330,000
	Total Bonded indebtedness			**$ 506,485,000**
Bond Anticipation Notes				
	Total Bond Anticipation Notes			**0**
Revenue Anticipation Notes				
	Total Revenue Anticipation Notes			**0**
Total Indebtedness as of October 2, 2026				**$ 506,485,000**

PART III – SUMMARY OF INDEBTEDNESS BY PURPOSE
AS OF OCTOBER 2, 2026

	Notes	Bonds	Total	Percent
General Public Improvement	$ 0	$ 371,763,928	$ 371,763,928	73.40%
Monroe Community Hospital [(1)]	0	15,458,266	15,458,266	3.05%
Greater Rochester International Airport [(1)]	0	2,970,000	2,970,000	0.59%
Pure Waters Districts [(1)]	0	114,673,202	114,673,202	22.64%
Solid Waste Fund [(1)]	0	1,619,604	1,619,604	0.32%
TOTAL	$ 0	$ 506,485,000	$ 506,485,000	100.00%

PART IV – 2027 DEBT SERVICE

Capital Fund	Principal	Interest	Total
FINANCE - UNALLOCATED EXPENSE: GENERAL OPERATIONS			
1812 Prepayment of LDC Service Agreements	$ 1,146,000	$ 325,834	$ 1,471,834
	1,146,000	**325,834**	**1,471,834**
FINANCE UNALLOCATED EXPENSE: BUILDINGS - FRONTIER FIELD			
1930 Frontier Field-Playing Field Reconstruction	129,000	36,050	165,050
2000 Frontier Field Improvements	8,000	11,196	19,196
2004 Frontier Field MLB Required Improvements	504,000	433,017	937,017
2027 Frontier Field Stadium Seating and Caulking Replacement	576,000	111,600	687,600
2044 Frontier Field Facility and Patron Improvements	40,000	55,978	95,978
	1,257,000	**647,841**	**1,904,841**
BOARD OF ELECTIONS			
1905 Replacement of Voting Machines	334,000	29,990	363,990
1996 Replace Voting Machines	1,054,000	541,932	1,595,932
2145 Voting Equipment	128,000	88,284	216,284
	1,516,000	**660,206**	**2,176,206**
PUBLIC SAFETY:			
1963 Public Safety Training Center Capital Improvements	29,000	5,575	34,575
2029 Public Safety Training Center Capital Improvements	12,000	16,793	28,793
	41,000	**22,368**	**63,368**
PUBLIC SAFETY: 911			
1771 Computer Aided Dispatch (CAD) System Replacement	691,000	46,580	737,580
1985 911 Workstation Replacement	31,000	9,015	40,015
2089 Phone System	220,000	151,739	371,739
	942,000	**207,334**	**1,149,334**
PUBLIC SAFETY: POLICE TRAINING			
1929 Police Records Management	494,000	48,960	542,960
	494,000	**48,960**	**542,960**
FIRE BUREAU			
2076 Hazardous Material Fire Truck Replacement	55,000	76,061	131,061
	55,000	**76,061**	**131,061**

**Numbers may reflect rounding*

Capital Fund	Principal	Interest	Total
PUBLIC SAFETY: LABORATORY			
1304 Forensic Lab Reconstruction and Equipment	3,813	95	3,908
1469 Construct, Original Furnishing, & Equip of Public Safety Lab	718,702	111,236	829,938
	722,515	**111,331**	**833,846**
SHERIFF: POLICE BUREAU			
1884 Sheriff's Marine Vessel Replacement	36,000	3,440	39,440
8844 Construction of a Consolidated Sheriff's Headquarters	16,077	2,652	18,729
	52,077	**6,092**	**58,169**
SHERIFF: JAIL BUREAU			
1831 Mainframe and Tower Pump Station Replacement	89,000	4,480	93,480
1898 Jail Visitation and Court Security Improvements	320,000	150,626	470,626
2026 Jail Tower Addition and Mainframe Improvements	43,000	35,860	78,860
	452,000	**190,966**	**642,966**
SHERIFF: CORRECTION FACILITY			
2014 Energy Improvement Equipment Acquisition-Correctional Fac	87,034	18,448	105,482
	87,034	**18,448**	**105,482**
HUMAN AND HEALTH SERVICES: CHILDREN'S CENTER			
1721 Children's Detention Center	231,000	15,808	246,808
1894 Specialized Secure Detention Facility	2,770,000	2,338,291	5,108,291
	3,001,000	**2,354,099**	**5,355,099**
HUMAN AND HEALTH SERVICES: MEDICAL EXAMINER			
1943 Toxicology Lab Equipment - Medical Examiner	171,000	4,275	175,275
2046 STD Clinic Relocation	8,000	8,243	16,243
	179,000	**12,518**	**191,518**
MONROE COMMUNITY HOSPITAL			
1520 MCH Roof Improvements and Reconstruction	14,466	362	14,828
1659 MCH Faith Building 2 and 3 Renovations	61,000	17,521	78,521
1759 Interior Improvements	132,000	21,905	153,905
1789 MCH Exterior, Site and Utility Improvements	10,000	250	10,250
1822 MCH Physical Plant Project	105,000	5,920	110,920
1828 EXTERIOR, SITE AND UTILITY IMPROVEMENTS	45,000	1,575	46,575

**Numbers may reflect rounding*

Capital Fund	Principal	Interest	Total
1915 Exterior, Site and Utility Improvements	190,000	57,700	247,700
1926 Physical Plant	95,800	76,385	172,185
1956 Infrastructure Improvements	191,000	102,589	293,589
1984 MCH Equipment and Furnishings for Resident Care	117,000	22,725	139,725
1986 Information Technology Equipment	373,000	80,081	453,081
1989 Interior Improvements	57,000	50,392	107,392
2019 Equipment/Furnishings/Resident Care	62,000	11,850	73,850
2039 Friendship Place	57,000	84,027	141,027
2058 Equipment/Furnishings/Resident Care	67,000	12,925	79,925
2063 Information Technology Equipment	438,000	146,527	584,527
2092 Equipment/Furnishings/Resident Care	138,000	26,750	164,750
2104 Front Loader	7,000	5,475	12,475
	2,160,266	**724,959**	**2,885,225**
DEPARTMENT OF TRANSPORTATION: TRAFFIC CONTROL SYSTEMS			
1292 Intelligent Transportation System Camera and Message Signs	3,000	413	3,413
1442 Replace Traffic Signals and Systems	22,846	4,053	26,899
1481 Upgrade / Expand / Replace Traffic Signals and Signal Systems	50,024	8,505	58,529
1648 Traffic Engineering (Signals)	14,000	2,925	16,925
1780 Traffic Engineering - Traffic Signals	31,000	775	31,775
1800 Equipment/Vehicles Traffic Engineering	9,000	225	9,225
1836 City of Rochester Traffic Features	67,000	3,115	70,115
1837 Traffic Sign Retroreflectivity Upgrade	45,000	1,030	46,030
1842 Spot Improvement Projects	70,000	14,810	84,810
1868 Highway Lighting Rehabilitation – Northeast 2	25,000	8,244	33,244
1874 Spot Improvement Projects	44,000	10,410	54,410
1912 Equipment/Vehicles Traffic Engineering - Heavy	33,000	11,345	44,345
2032 Equipment/Vehicles Traffic Engineering	4,000	2,200	6,200
	417,870	**68,050**	**485,920**
DEPARTMENT OF TRANSPORTATION: SUBURBAN ARTERIALS			
1356 Traffic Engineering - Traffic Signals and Systems	48,259	5,750	54,009
1410 Traffic Engineering - Traffic Signals and Systems	87,533	15,075	102,608
1513 American Recovery and Reinvestment Act - Highways	3,404	85	3,489
1526 Upgrade / Expand / Replace Traffic Signals and Signal Systems	14,466	2,969	17,435
1611 Improvements to County Highways (Milling and Resurfacing)	148,917	3,723	152,640
1614 Culvert Replacement Program	25,529	638	26,167
1616 Improve Traffic Safety Problems (Spot Improvement Projects)	33,187	830	34,017
1618 Highway Rehabilitation Program	9,360	234	9,594
1661 Improve Traffic Safety Problems (Spot Improvement Projects)	48,000	1,920	49,920

**Numbers may reflect rounding*

Capital Fund	Principal	Interest	Total
1671 Improvements to County Highways (Milling and Resurfacing)	227,000	9,465	236,465
1673 Highway Rehabilitation Program	898,000	42,325	940,325
1692 Reconstruct County Highways (Spot Improvement)	63,000	5,575	68,575
1699 Improvements to County Highways (Milling and Resurfacing)	237,000	17,024	254,024
1709 Phillips Rd. - Schlegel Rd. to Lake Rd.	486,000	49,770	535,770
1717 Highway Preventive Maintenance – 1	22,000	1,500	23,500
1718 Highway Preventive Maintenance - 2	34,000	3,700	37,700
1740 Highway Preventive Maintenance - 4	6,000	1,100	7,100
1742 Highway Milling / Resurfacing / Recycling	121,000	11,393	132,393
1775 Highway Rehabilitation Program	245,000	42,335	287,335
1778 Improvements to County Highways (Milling and Resurfacing)	115,000	21,235	136,235
1779 Improve Traffic Safety Problems (Spot Improvement Projects)	46,000	9,190	55,190
1783 Reconstruct Whitney Road between Turk Hill Road & Howell Rd	697,000	122,690	819,690
1784 Lake Rd. I - Pellett Rd. to NY Rte. 250	521,000	96,700	617,700
1833 Milling/Resurfacing/Recycling	116,000	26,700	142,700
1835 Culvert Replacement Program	115,000	26,585	141,585
1841 Lake Rd. II - Bay Rd. to Pellett Rd.	961,000	234,285	1,195,285
1849 Long Pond Rd. - Lake Ontario State Parkway to Edgemere Dr.	118,000	27,520	145,520
1852 Mendon Center Rd. - Canfield Rd. to Calkins Rd.	227,000	47,650	274,650
1857 Highway Preventive Maintenance #5	11,000	2,620	13,620
1858 Highway Preventive Maintenance #6	8,000	2,110	10,110
1865 Highway Preventive Maintenance #7	9,000	5,165	14,165
1871 Milling/Resurfacing/Recycling	118,000	27,930	145,930
1879 North Rd. - NY Rte. 386 to NY Rte. 383	342,000	82,180	424,180
1880 Equipment/Vehicles Highways and Bridges - Heavy	37,000	2,325	39,325
1906 Milling/Resurfacing/Recycling	122,000	33,980	155,980
1910 Salt Rd. – Atlantic Ave. to Plank Rd.	307,000	162,435	469,435
1913 Equipment/Vehicles Highways and Bridges - Heavy	23,000	4,695	27,695
1933 Highway Preventive Maintenance #8	308,000	103,600	411,600
1957 Milling/Resurfacing/Recycling	160,000	53,520	213,520
1962 Equipment/Vehicles Highways and Bridges - Heavy	10,000	5,300	15,300
1966 Hinchey Rd. – Pixley Rd. to Chili Ave	394,000	210,610	604,610
1967 Equipment/Vehicles Traffic Engineering - Light	34,000	2,600	36,600
1968 Equipment/Vehicles Traffic Engineering - Heavy	2,000	1,250	3,250
1978 Highway Preventive Maintenance #9	32,000	32,745	64,745
1988 East River Road (NYS Thruway I-90 to Ward Road)	594,000	504,650	1,098,650
1994 Equipment/Vehicles Highways and Bridges - Light	53,000	3,875	56,875
1995 Middle Road (Erie Station Road to Lehigh Station Road)	229,000	134,220	363,220
1999 Equipment/Vehicles Traffic Engineering – Light	56,000	10,700	66,700

**Numbers may reflect rounding*

Capital Fund	Principal	Interest	Total
2020 N. Goodman St. - Bay Road to Clifford Avenue (City)	132,000	111,700	243,700
2023 Equipment/Vehicles Highways and Bridges - Heavy	15,000	8,740	23,740
2024 Equipment/Vehicles Highways and Bridges - Light	27,000	5,225	32,225
2025 Calkins Road (East Henrietta Road to Pinnacle Road)	0	346,344	346,344
2041 Highway Preventive Maintenance #10	40,000	41,783	81,783
	8,736,655	**2,728,268**	**11,464,923**
DEPARTMENT OF TRANSPORTATION: CITY ARTERIALS			
1448 Reconstruct Portions of Culver Rd. (City)	201,676	5,042	206,718
1697 Reconstruction Portions of South Avenue (City)	398,000	236,850	634,850
1722 Winton Road North - Blossom Road to Corwin Road	160,000	35,310	195,310
	759,676	**277,202**	**1,036,878**
DEPARTMENT OF TRANSPORTATION: COUNTY BRIDGES			
1387 Attridge Road Bridge over Black Creek	3,385	552	3,937
1413 Marsh Road Bridge Over Cullen's Run Creek	1,692	170	1,862
1414 Stottle Road Bridge Over Black Creek	5,998	491	6,489
1415 Honeoye Falls Rd. #6 Bridge Over Springbrook Creek	1,714	128	1,842
1451 Peck Road Bridge Over Salmon Creek	4,538	476	5,014
1452 North Greece Road Bridge Over Northrup Creek	4,231	785	5,016
1453 Design and Rehabilitate Union St Bridge Over Oatka Creek	7,846	935	8,781
1454 Lawrence Road Bridge Over Brockport Creek	1,692	425	2,117
1455 Wilder Road Bridge Rehabilitation Over Salmon Creek	2,559	314	2,873
1489 Edgemere Drive Bridge Over Round Pond	6,404	780	7,184
1490 Union St. Bridge Over Black Creek	5,106	709	5,815
1491 Kirk Road Bridge Over Round Pond Creek Tributary	3,404	585	3,989
1532 Klem Road Bridge Over Mill Creek Replacement	3,404	745	4,149
1533 Penfield Road Bridge Over Irondequoit Creek Rehabilitation	3,404	617	4,021
1534 Twin Bridge Road Bridge Over Oatka Creek Replacement	5,106	918	6,024
1578 Edgemere Drive Bridge Over Allen Creek	5,404	848	6,252
1579 Rehabilitation of Long Pond Road Bridge Over Round Creek	2,702	470	3,172
1621 Coldwater Road Bridge over Round Pond Creek	3,405	585	3,990
1672 Culvert Replacement Program	104,000	3,990	107,990
1701 Culvert Replacement Program	109,000	6,954	115,954
1719 Reconstruction of North Greece Road Bridge Over Larkin Creek	3,000	795	3,795
1749 Culvert Replacement Program	159,000	13,009	172,009
1776 Culvert Replacement Program	167,000	31,483	198,483
1846 Equipment/Vehicles Highways and Bridges - Heavy Duty	14,000	3,420	17,420

**Numbers may reflect rounding*

Capital Fund	Principal	Interest	Total
1861 Park Rd. Bridge over Irondequoit Creek (3317860)	16,000	7,220	23,220
1867 Culvert Replacement Program	124,000	29,770	153,770
1872 Salt Road Bridge over Four Mile Creek (3317900)	55,000	22,251	77,251
1903 Culvert Replacement Program	113,000	31,570	144,570
1958 Edgemere Drive Bridge over Long Pond Outlet (3317560)	153,000	118,535	271,535
2022 North Hamlin Road Bridge over Sandy Creek (3317640)	122,000	119,220	241,220
2064 Redman Road Bridge over Yanty Creek (1041320)	81,000	93,375	174,375
	1,291,994	**492,125**	**1,784,119**
AVIATION			
1813 Airport Revitalization and Redevelopment Project	2,970,000	74,250	3,044,250
	2,970,000	**74,250**	**3,044,250**
DEPARTMENT OF ENVIRONMENTAL SERVICES: SOLID WASTE			
1538 Reconstruct & Improvements to RRF & Recycling Ctr Complex	33,466	8,435	41,901
1873 Solid Waste Facilities Improvements	36,000	13,804	49,804
2075 MCRC & RRF Facilities Ancillary Improvements	39,000	42,275	81,275
	108,466	**64,514**	**172,980**
DEPARTMENT OF ENVIRONMENTAL SERVICES: GATES-CHILI-OGDEN PURE WATERS DISTRICT			
1217 G-C-O Increase and Improvement of Facilities	373,588	52,432	426,020
1558 G-C-O General Collection System Improvements	212,600	59,297	271,897
1559 G-C-O Trolley Pump Station Improvements	122,692	22,176	144,868
1651 G-C-O Gates Central Pump Station Improvements	115,000	32,053	147,053
1729 G-C-O Riverdale Pump Station Improvements	133,000	34,451	167,451
1804 G-C-O Improvements to the Southwest Pump Station	104,000	43,716	147,716
1805 G-C-O Improvements to the Scottsville Road Pump Station	82,000	34,349	116,349
1806 G-C-O Improvements to the Timpat Pump Station	64,000	27,378	91,378
	1,206,880	**305,852**	**1,512,732**
DEPARTMENT OF ENVIRONMENTAL SERVICES: NORTHWEST QUADRANT PURE WATERS DISTRICT			
1340 NWQ Increase and Improvement of Facilities	554,326	80,810	635,136
1557 NWQ Treatment Plant Improvements	468,446	128,556	597,002
1605 NWQ Gen Pump Station, Interceptor, Treatment Plant Improve	279,678	100,365	380,043
1809 NWQ Treatment Plant Improve - Incl Aeration System Improve	73,000	27,426	100,426
	1,375,450	**337,157**	**1,712,607**
DEPARTMENT OF ENVIRONMENTAL SERVICES: IRONDEQUOIT BAY SOUTH CENTRAL PURE WATERS DISTRICT			
1216 IBSCPWD Increase and Improvement of Facilities	13,558	339	13,897
1252 IBSCPWD Increase and Improvement of Facilities	8,474	212	8,686

**Numbers may reflect rounding*

Capital Fund	Principal	Interest	Total
1295 IBSCPWD Increase and Improvement of Facilities	117,704	2,943	120,647
1375 IBSCPWD Increase and Improvement of Facilities	795,642	103,480	899,122
1555 IBSCPWD - General Pump Station & Interceptor Improvements	160,918	49,930	210,848
1556 IBSCPWD Brighton 5 Pump Station Improvements	77,369	16,570	93,939
1604 IBSCPWD Improvements Including Pinnacle Road Pump Station	34,738	7,750	42,488
1652 IBSCPWD Improvements to the South Central Tank	47,000	14,545	61,545
1807 IBSCPWD Improvements to the John Street Pump Station	120,000	52,359	172,359
1808 IBSCPWD Improvements to the Irondequoit Bay Pump Station	245,000	153,919	398,919
1977 Lake Ontario REDI Program-Sandbar WWPS Project	11,000	14,145	25,145
	1,631,403	**416,192**	**2,047,595**
DEPARTMENT OF ENVIRONMENTAL SERVICES: ROCHESTER PURE WATERS DISTRICT			
1253 RPWD Increase and Improvement of Facilities	9,321	233	9,554
1294 RPWD Increase and Improvement of Facilities	117,365	2,934	120,299
1374 RPWD Increase and Improvement of Facilities	1,317,355	182,577	1,499,932
1553 RPWD Electrical System Improvements	93,990	21,521	115,511
1554 RPWD Aeration System Improvements	836,592	212,686	1,049,278
1603 RPWD Van Lare Primary Tanks Improvements	299,667	75,765	375,432
1653 RPWD Increase and Improvement of Facilities	288,000	96,365	384,365
1684 RPWD Reconstruct Pedestrian Bridge	178,000	58,615	236,615
1723 RPWD Lake And Merrill Pump Station	46,000	11,665	57,665
1724 RPWD Van Lare Thickener Improvements	478,200	184,803	663,003
1725 Rochester Pure Waters District Van Lare Maintenance Center	304,000	147,426	451,426
1726 RPWD Fleet Center Improvements	217,000	63,066	280,066
1728 RPWD - General Collection System & Treatment Plant Improve	438,000	175,298	613,298
1768 RPWD Van Lare Chemical Tank Improvements	19,000	4,583	23,583
1810 RPWD Solids Handling Building Improvements	32,000	800	32,800
1891 RPWD - FEV WWTP Secondary Clarifier Improvements	854,000	654,634	1,508,634
1895 RPWD - FEV WWTP Aeration System Improvements	276,000	281,978	557,978
1927 RPWD - FEV WWTP Electrical System Improvements	913,000	840,129	1,753,129
2009 RPWD-Genesee Valley Pump Station	229,000	255,425	484,425
2013 Energy Improvement Equipment Acquisition-RPW	141,530	29,999	171,529
	7,088,020	**3,300,502**	**10,388,522**
DEPARTMENT OF ENVIRONMENTAL SERVICES: BUILDINGS – OPERATION & MAINTENANCE			
1792 General Improvements to County Facilities	520,000	63,345	583,345
2060 General Elevator Reconstructions and Replacements	480,000	331,067	811,067
2070 General Building Envelope & Site Improvements of Cnty Bldgs	52,000	72,771	124,771

**Numbers may reflect rounding*

Capital Fund	Principal	Interest	Total
2170 Purchase & Reno Former Carestream Build	0	567,778	567,778
	1,052,000	**1,034,961**	**2,086,961**
DEPARTMENT OF ENVIRONMENTAL SERVICES: BUILDINGS - CIVIC CENTER			
1316 Civic Center Complex Reconstruction	223,957	32,728	256,685
1390 Reconstruction of Parking Garage Roof - Civic Center Plaza	327,934	59,091	387,025
1788 Civic Center Complex Reconstruction	97,000	6,065	103,065
1997 Civic Center Complex Reconstruction	125,000	146,343	271,343
2012 Energy Improve Equip Acquisition-Civic Center Complex	1,090,436	231,129	1,321,565
	1,864,327	**475,356**	**2,339,683**
DEPARTMENT OF ENVIRONMENTAL SERVICES: BUILDINGS - HALL OF JUSTICE			
1114 Design and Reconstruct Hall of Justice	65,154	11,778	76,932
1423 Hall of Justice Reconstruction	205,615	36,861	242,476
1542 Hall of Justice Renovation and Improvements	62,971	13,722	76,693
1834 Hall of Justice Courtroom Improvements	116,000	55,706	171,706
2033 Hall of Justice Reconstruction	30,000	41,983	71,983
	479,740	**160,050**	**639,790**
DEPARTMENT OF ENVIRONMENTAL SERVICES: BUILDINGS - COUNTY OFFICE BUILDING			
1314 County Office Building Reconstruction	84,777	13,541	98,318
1850 County Office Building Reconstruction	556,000	496,716	1,052,716
	640,777	**510,257**	**1,151,034**
DEPARTMENT OF ENVIRONMENTAL SERVICES: BUILDINGS - CITY PLACE BUILDING			
1864 Purchase and Renovation of City Place	686,000	271,098	957,098
2011 Space Utilization & Renovation of City Place	626,000	532,220	1,158,220
2030 CityPlace Electrical and Mechanical Improvements	232,000	160,016	392,016
	1,544,000	**963,334**	**2,507,334**
DEPARTMENT OF ENVIRONMENTAL SERVICES: IOLA COMPLEX			
2006 Iola Combined Heat & Power Plant Improvements	48,000	67,173	115,173
	48,000	**67,173**	**115,173**
DEPARTMENT OF ENVIRONMENTAL SERVICES: BUILDINGS - HEALTH & SOCIAL SERVICES			
1310 111 Westfall Reconstruction	108,567	8,553	117,120
1877 Westfall Building Reconstruction	8,000	2,936	10,936
2072 Westfall Building Reconstruction	26,000	29,750	55,750
	142,567	**41,239**	**183,806**

**Numbers may reflect rounding*

Capital Fund	Principal	Interest	Total
DEPARTMENT OF ENVIRONMENTAL SERVICES: BUILDINGS - PUBLIC SAFETY BUILDING			
1311 Monroe County Public Safety Building	669,838	79,732	749,570
1595 Public Safety Building Reconstruction	217,334	49,547	266,881
1795 County Public Safety Building Reconstruction	322,000	144,589	466,589
	1,209,172	**273,868**	**1,483,040**
DEPARTMENT OF ENVIRONMENTAL SERVICES: BUILDINGS - FLEET SERVICES			
1551 Design and Construction of Multi-Agency Green Fueling Stations	192,000	9,536	201,536
1791 Fleet Center Improvements	379,000	9,315	388,315
	571,000	**18,851**	**589,851**
DEPARTMENT OF ENVIRONMENTAL SERVICES: BUILDINGS - PEDIATRICS CLINIC			
1470 Plan, Design, Construction of Pediatrics & Community Visit Ctr	200,817	36,749	237,566
	200,817	**36,749**	**237,566**
PARKS			
1502 Improvements to Mendon Ponds Park	98,000	5,160	103,160
1633 Parks Buildings and Structures Improvements	35,739	893	36,632
1638 Webster Park Master Plan Improvements	92,000	4,740	96,740
1645 Parks Utilities, Access and Site Improvements	45,101	1,128	46,229
1662 Parks Buildings and Structures Improvements	55,000	2,325	57,325
1677 Parks Utilities, Access and Site Improvements	55,000	2,325	57,325
1698 Parks Buildings and Structures Improvements	53,000	3,795	56,795
1700 Parks Utilities, Access and Site Improvements	53,000	3,795	56,795
1713 Churchville Park Construction of Improvements	6,000	1,440	7,440
1733 Highland Park - Master Plan Improvements	70,000	9,543	79,543
1741 Parks Buildings and Structures Improvements	52,000	4,774	56,774
1748 Ellison Park Area - Master Plan Improvements	136,000	10,316	146,316
1753 Parks Utilities, Access and Site Improvements	50,000	5,131	55,131
1794 Parks Buildings And Structures Improvements	49,000	6,115	55,115
1797 Parks Utilities, Access and Site Improvements	49,000	6,115	55,115
1840 Seneca Park - Master Plan Improvements	21,000	4,905	25,905
1843 Equipment/Vehicles Parks - Heavy Duty	20,000	500	20,500
1845 Utilities, Access and Site Improvements	51,000	11,635	62,635
1851 Buildings and Structures	51,000	11,460	62,460
1881 Buildings and Structures	51,000	12,210	63,210
1885 Utilities, Access and Site Improvements	51,000	12,115	63,115
1886 Churchville Park - Master Plan Improvements	64,000	15,300	79,300
1887 Equipment/Vehicles Parks - Heavy Duty	25,000	1,705	26,705

**Numbers may reflect rounding*

Capital Fund	Principal	Interest	Total
1911 Facilities and Grounds	114,000	49,640	163,640
1972 Highland Park – Master Plan Improvements	46,000	36,700	82,700
2002 Northampton Park – Master Plan Improvements	43,000	34,275	77,275
2042 Parks Forestry – Heavy Equipment	18,000	10,320	28,320
2043 Robach Center Rehabilitation and Improvements	44,000	33,640	77,640
2081 Synthetic Turf Pitch & Putt Practice Area at Genesee Valley Park	15,000	11,425	26,425
2100 Greece Canal Park – Master Plan Improvements	19,000	16,719	35,719
2107 Golf Heavy Equipment	22,000	17,900	39,900
2126 Durand Eastman Park Drainage Improvements	35,000	48,129	83,129
	1,588,840	**396,173**	**1,985,013**
PARKS: SENECA PARK ZOO			
1731 Seneca Park Zoo Education Complex	51,000	5,413	56,413
1774 Tropical Exhibit and Main Entry Plaza	2,357,000	587,085	2,944,085
1832 Facilities and Grounds	37,000	7,365	44,365
	2,445,000	**599,863**	**3,044,863**
MONROE COMMUNITY COLLEGE			
1378 MCC Athletic Field House	2,000	475	2,475
1432 MCC Expansion and Renovation of Building 9	307,545	37,179	344,724
1507 MCC Building 9 Renovations	301,789	54,588	356,377
1552 MCC Dental Lab Renovation	7,659	1,556	9,215
1560 MCC Window Replacement and Masonry Project	54,461	12,017	66,478
1639 MCC Construct & Reconstruct of Public Safety Building Improv	238,000	68,120	306,120
1665 MCC Downtown Campus	2,195,000	699,438	2,894,438
1827 New Science Lab and Support Space	10,000	570	10,570
1848 Building 2 Renovation - Phase 1	5,000	2,083	7,083
1882 Renovate Science Labs	73,000	60,965	133,965
1964 Property Preservation Projects Phase 3	120,000	167,933	287,933
1969 Capital Equipment Replacement - Technology	40,000	13,394	53,394
1979 MCC Combined Heat & Power Plant Improvements	22,000	29,425	51,425
2001 Capital Equipment Replacement - Technology	120,000	40,183	160,183
2015 MCC Sports Facility Lighting Project	26,000	20,800	46,800
2048 Applied Technology Center - S.T.E.M. Addition	0	1,703,333	1,703,333
	3,522,454	**2,912,059**	**6,434,513**
GRAND TOTAL	**$ 53,000,000**	**$ 20,961,062**	**$ 73,961,062**

**Numbers may reflect rounding*

PART V – SCHEDULE OF BONDED DEBT SERVICE

DUE IN THE YEARS 2027 THROUGH 2046 INCLUDING ALL BOND ISSUES SOLD PRIOR TO OCTOBER 2, 2026

Existing Bonded Debt Service [1]

	General Public Improvement			Solid Waste [2]		
Year Due	**Principal**	**Interest**	**Total**	**Principal**	**Interest**	**Total**
2027	$ 36,459,515	$ 15,737,631	$ 52,197,146	$ 108,466	$ 64,514	$ 172,980
2028	37,701,130	12,747,456	50,448,587	105,002	59,572	164,574
2029	36,321,021	11,131,988	47,453,008	107,197	54,687	161,884
2030	33,442,535	9,658,358	43,100,893	104,139	49,986	154,125
2031	29,715,727	8,401,751	38,117,479	103,800	45,682	149,482
2032	25,856,000	7,333,698	33,189,698	94,000	41,788	135,788
2033	21,826,000	6,422,004	28,248,004	97,000	38,215	135,215
2034	21,479,000	5,589,384	27,068,384	101,000	34,619	135,619
2035	20,220,000	4,777,892	24,997,892	100,000	30,919	130,919
2036	18,116,000	4,032,127	22,148,127	84,000	27,491	111,491
2037	14,816,000	3,384,049	18,200,049	86,000	24,308	110,308
2038	12,601,000	2,830,799	15,431,799	85,000	21,088	106,088
2039	12,745,000	2,314,414	15,059,414	82,000	17,926	99,926
2040	12,371,000	1,801,832	14,172,832	86,000	14,732	100,732
2041	10,857,000	1,329,043	12,186,043	74,000	11,593	85,593
2042	8,897,000	926,520	9,823,520	50,000	8,850	58,850
2043	6,415,000	613,675	7,028,675	52,000	6,300	58,300
2044	5,843,000	364,625	6,207,625	54,000	3,650	57,650
2045	3,406,000	176,590	3,582,590	46,000	1,150	47,150
2046	2,676,000	53,520	2,729,520	0	0	0
Total	$ 371,763,928	$ 99,627,356	$ 471,391,285	$ 1,619,604	$ 557,070	$ 2,176,674

1. Does not include debt service on bonds, outstanding short-term note indebtedness or other obligations for which the County anticipates it may issue. All amounts shown represent the total debt service due during each fiscal year for all bonds issued to date. Amounts may not add due to rounding.
2. Solid Waste debt service is provided for by tipping fees, recycling revenues, electricity sales generated by the Mill Seat Power Plant, and other revenues of the fund. Amounts may not add due to rounding.

Existing Bonded Debt Service (Continued)

	Pure Waters Districts [1]			Airport Improvements [2]		
Year Due	**Principal**	**Interest**	**Total**	**Principal**	**Interest**	**Total**
2027	11,301,753	4,359,699	15,661,452	2,970,000	74,250	3,044,250
2028	10,394,868	3,736,150	14,131,018	0	0	0
2029	10,530,782	3,300,968	13,831,750	0	0	0
2030	9,905,326	2,888,307	12,793,633	0	0	0
2031	9,077,473	2,524,240	11,601,713	0	0	0
2032	8,108,000	2,211,800	10,319,800	0	0	0
2033	8,268,000	1,923,612	10,191,612	0	0	0
2034	8,172,000	1,632,667	9,804,667	0	0	0
2035	6,830,000	1,363,835	8,193,835	0	0	0
2036	5,937,000	1,132,576	7,069,576	0	0	0
2037	5,322,000	924,948	6,246,948	0	0	0
2038	4,684,000	737,435	5,421,435	0	0	0
2039	3,242,000	587,143	3,829,143	0	0	0
2040	2,933,000	467,532	3,400,532	0	0	0
2041	2,942,000	351,579	3,293,579	0	0	0
2042	2,745,000	236,790	2,981,790	0	0	0
2043	2,553,000	127,705	2,680,705	0	0	0
2044	1,428,000	44,905	1,472,905	0	0	0
2045	293,000	7,490	300,490	0	0	0
2046	6,000	120	6,120			
Total	$ 114,673,202	$ 28,559,501	$ 143,232,703	$ 2,970,000	$ 74,250	$ 3,044,250

1. Pure Waters Districts debt service is paid through user charges, special assessment upon properties within the respective districts, state aid, federal aid, or other miscellaneous charges. Amounts may not add due to rounding.
2. Airport debt service is reimbursed to the County by the Monroe County Airport Authority pursuant to a lease and operating agreement and the Monroe County Airport Authority Act. Amounts may not add due to rounding.

Existing Bonded Debt Service (Continued)

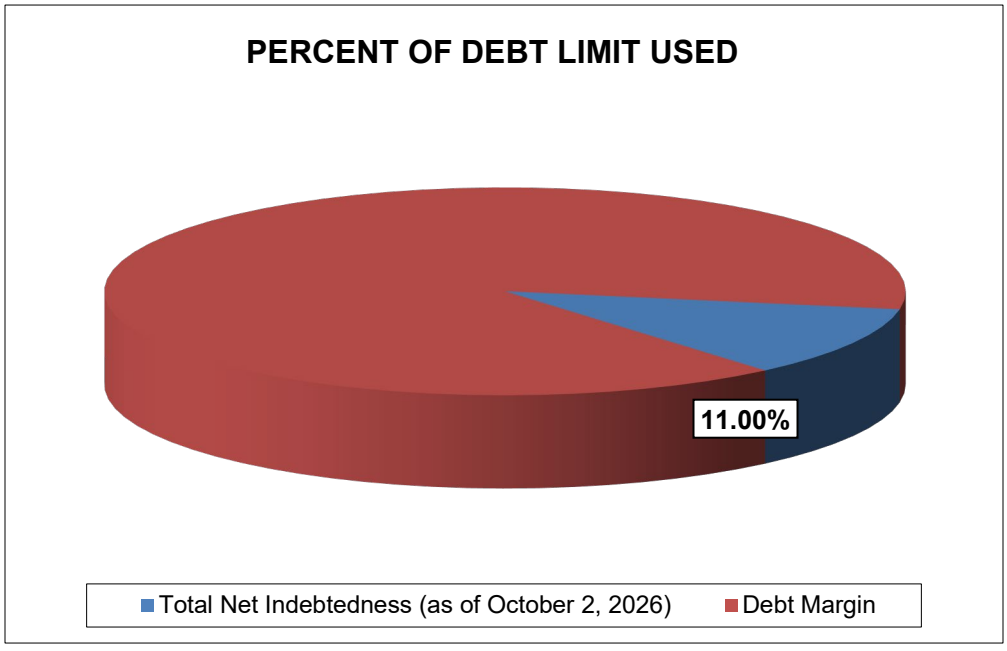
	Hospital Improvements [1]			Total Direct County Bonded Debt [2]		
Year Due	Principal	Interest	Total	Principal	Interest	Total
2027	2,160,266	724,958	2,885,224	53,000,000	20,961,051	73,961,051
2028	2,309,000	541,286	2,850,286	50,510,000	17,084,465	67,594,465
2029	2,341,000	435,756	2,776,756	49,300,000	14,923,398	64,223,398
2030	2,378,000	328,826	2,706,826	45,830,000	12,925,476	58,755,476
2031	1,463,000	243,334	1,706,334	40,360,000	11,215,007	51,575,007
2032	782,000	193,009	975,009	34,840,000	9,780,294	44,620,294
2033	589,000	160,720	749,720	30,780,000	8,544,550	39,324,550
2034	598,000	132,943	730,943	30,350,000	7,389,613	37,739,613
2035	570,000	106,220	676,220	27,720,000	6,278,866	33,998,866
2036	268,000	87,975	355,975	24,405,000	5,280,169	29,685,169
2037	271,000	76,780	347,780	20,495,000	4,410,085	24,905,085
2038	280,000	65,335	345,335	17,650,000	3,654,656	21,304,656
2039	286,000	53,580	339,580	16,355,000	2,973,063	19,328,063
2040	290,000	41,620	331,620	15,680,000	2,325,716	18,005,716
2041	287,000	29,680	316,680	14,160,000	1,721,894	15,881,894
2042	253,000	18,540	271,540	11,945,000	1,190,700	13,135,700
2043	85,000	11,620	96,620	9,105,000	759,300	9,864,300
2044	85,000	8,220	93,220	7,410,000	421,400	7,831,400
2045	85,000	4,820	89,820	3,830,000	190,050	4,020,050
2046	78,000	1,560	79,560	2,760,000	55,200	2,815,200
Total	$ 15,458,266	$ 3,266,782	$ 18,725,048	$ 506,485,000	$ 132,084,953	$ 638,569,953

1. Hospital debt service is recouped by the County through insurance and private pay reimbursement rates charged by Monroe Community Hospital. Amounts may not add due to rounding.
2. Does not include debt service on bonds, outstanding short-term note indebtedness or other obligations for which the County anticipates it may issue. All amounts shown represent the total debt service due during each given fiscal year for all bonds issued to date. Amounts may not add due to rounding.

PART VI – CONSTITUTIONAL DEBT LIMIT
as of October 2, 2026

The Debt Limit of the County is computed in accordance with the provisions of Article VIII of the State Constitution and Title 9 of Article 2 of the Local Finance Law. These provisions limit the amount of debt which can be incurred to 7% of the five-year average full value of taxable real property. The amount of indebtedness outstanding and subject to the debt limit is the total indebtedness outstanding less certain exclusions allowable by law, such as debt incurred for certain water and sewer facilities, revenue generating facilities, and the principal amount of refunded or defeased bonds.

Debt Limit	$4,562,368,910
Total Net Indebtedness (as of October 2, 2026)	501,724,862
Debt Margin	$4,060,644,048



DEPARTMENT: 10 COUNTY LEGISLATURE
DIVISION: 1001 LEGISLATURE − CLERK

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	1,155,075	1,159,000	1,207,961	1,207,961
501001	Accrued Salaries	3,853	0	0	0
501010	Overtime	2,811	0	0	0
501040	Longevity	724	775	375	375
TOTAL PERSONNEL SERVICES		**1,162,463**	**1,159,775**	**1,208,336**	**1,208,336**
504005	Travel	2,964	9,000	9,000	9,000
504035	Occupational Exams	0	100	100	100
504205	Commercial Services	143,209	8,000	8,000	8,000
504260	Software Licenses	43,523	41,495	44,008	44,008
504270	Local Transportation/Parking	4,535	3,780	3,780	3,780
504290	Maintenance − Equipment	0	0	2,500	2,500
504320	Professional Services	10,069	18,000	18,000	18,000
504635	Public Notices	19,172	20,000	25,000	25,000
TOTAL CONTRACTUAL SERVICES		**223,472**	**100,375**	**110,388**	**110,388**
505100	Office Supplies	700	1,100	2,100	2,100
TOTAL SUPPLIES &MATERIALS		**700**	**1,100**	**2,100**	**2,100**
507010	Retirement	109,666	197,160	226,891	226,891
507015	Social Security Contribution	85,072	88,723	92,438	92,438
507016	FICA ACCRUAL	245	0	0	0
507020	Medical Insurance	145,484	147,714	149,596	149,596
507025	Medical Insurance − Retirees	162,052	161,520	191,253	191,253
507035	Dental Insurance − Active	0	9,747	9,945	9,945
507060	Dental Insurance − Retirees	0	7,952	3,808	3,808
961260	IS−Dental Insurance	9,415	0	0	0
961261	IS−Dental Retirees	6,570	0	0	0
TOTAL BENEFITS		**518,504**	**612,816**	**673,931**	**673,931**
961265	IS−Unemployment Insurance	13,167	4,579	8,463	8,463
961275	IS−Liability Insurance	12,282	15,235	13,804	13,804
961280	IS−Risk Management	264	260	416	416
961285	IS−Mailroom	6,270	12,816	12,924	12,924
961991	IS−Info Services−Admin	84,624	170,412	40,538	40,538
968635	IS−County Office Building	80,241	54,678	67,942	67,942
971001	FS−Departmental NON−ICAP	−127,000	−127,000	−127,000	−127,000
973801	FS−Sheriff	35,201	60,000	52,000	52,000
975105	FS−Printing Services	12,457	12,222	13,426	13,426
TOTAL INTERDEPARTMENT CHARGES		**117,506**	**203,202**	**82,513**	**82,513**
DIVISION TOTAL		**2,022,645**	**2,077,268**	**2,077,268**	**2,077,268**

DEPARTMENT: 10 COUNTY LEGISLATURE
DIVISION: 1002 LEGISLATURE − PRESIDENT'S OFFICE

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	74,595	125,959	99,583	99,583
501001	Accrued Salaries	1,846	0	0	0
501005	Temporary Help	5,769	0	0	0
501010	Overtime	757	0	0	0
501040	Longevity	51	0	0	0
TOTAL PERSONNEL SERVICES		**83,018**	**125,959**	**99,583**	**99,583**
504320	Professional Services	70	6,000	6,000	6,000
TOTAL CONTRACTUAL SERVICES		**70**	**6,000**	**6,000**	**6,000**
505035	Computer Equipment	0	750	750	750
505040	Equipment	0	2,000	4,000	4,000
505100	Office Supplies	292	3,500	3,500	3,500
TOTAL SUPPLIES &MATERIALS		**292**	**6,250**	**8,250**	**8,250**
507010	Retirement	4,112	21,413	17,008	17,008
507015	Social Security Contribution	6,175	9,636	7,617	7,617
507016	FICA ACCRUAL	141	0	0	0
507020	Medical Insurance	1,535	0	18,050	18,050
507025	Medical Insurance − Retirees	37,256	38,389	45,363	45,363
507035	Dental Insurance − Active	0	0	720	720
507060	Dental Insurance − Retirees	0	1,623	1,120	1,120
961260	IS−Dental Insurance	63	0	0	0
961261	IS−Dental Retirees	1,398	0	0	0
TOTAL BENEFITS		**50,680**	**71,061**	**89,878**	**89,878**
961265	IS−Unemployment Insurance	2,627	2,851	3,474	3,474
961275	IS−Liability Insurance	858	1,811	1,454	1,454
961280	IS−Risk Management	17	32	45	45
961285	IS−Mailroom	633	150	151	151
961991	IS−Info Services−Admin	4,550	9,529	16,633	16,633
968635	IS−County Office Building	19,301	25,417	31,582	31,582
975105	FS−Printing Services	25	8,006	16	16
TOTAL INTERDEPARTMENT CHARGES		**28,011**	**47,796**	**53,355**	**53,355**
DIVISION TOTAL		**162,071**	**257,066**	**257,066**	**257,066**

DEPARTMENT: 10 COUNTY LEGISLATURE
DIVISION: 1011 LEGISLATURE − REPUBLICAN STAFF

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	263,858	252,883	240,923	240,923
501001	Accrued Salaries	2,197	0	0	0
501005	Temporary Help	221	0	0	0
501010	Overtime	4,847	0	0	0
501040	Longevity	1,225	1,325	1,325	1,325
501085	Parking Stipend	1,200	1,200	1,200	1,200
TOTAL PERSONNEL SERVICES		**273,548**	**255,408**	**243,448**	**243,448**
504035	Occupational Exams	41	200	200	200
504205	Commercial Services	372	1,500	1,500	1,500
504320	Professional Services	160	5,000	5,697	5,697
504625	Other Expense	135	0	0	0
TOTAL CONTRACTUAL SERVICES		**708**	**6,700**	**7,397**	**7,397**
505000	Books/Periodicals	66	250	250	250
505040	Equipment	3,588	6,222	8,000	8,000
505100	Office Supplies	1,374	3,000	3,000	3,000
TOTAL SUPPLIES &MATERIALS		**5,028**	**9,472**	**11,250**	**11,250**
507010	Retirement	32,040	43,279	41,376	41,376
507015	Social Security Contribution	20,430	19,475	18,531	18,531
507016	FICA ACCRUAL	193	0	0	0
507020	Medical Insurance	25,135	20,458	17,236	17,236
507035	Dental Insurance − Active	0	1,836	1,377	1,377
961260	IS−Dental Insurance	1,554	0	0	0
TOTAL BENEFITS		**79,352**	**85,048**	**78,520**	**78,520**
961275	IS−Liability Insurance	2,847	4,021	3,439	3,439
961280	IS−Risk Management	60	70	107	107
961285	IS−Mailroom	14,393	14,660	22,843	22,843
961991	IS−Info Services−Admin	26,621	27,973	28,705	28,705
968635	IS−County Office Building	24,461	35,552	44,176	44,176
975105	FS−Printing Services	25	1,096	115	115
TOTAL INTERDEPARTMENT CHARGES		**68,407**	**83,372**	**99,385**	**99,385**
DIVISION TOTAL		**427,043**	**440,000**	**440,000**	**440,000**

DEPARTMENT: 10 COUNTY LEGISLATURE
DIVISION: 1021 LEGISLATURE − DEMOCRATIC STAFF

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	268,295	371,155	355,283	355,283
501001	Accrued Salaries	1,325	0	0	0
501010	Overtime	72	0	0	0
501040	Longevity	0	375	375	375
TOTAL PERSONNEL SERVICES		**269,692**	**371,530**	**355,658**	**355,658**
504005	Travel	0	5,150	5,150	5,150
504035	Occupational Exams	0	200	200	200
504205	Commercial Services	6,214	10,000	10,000	10,000
504260	Software Licenses	518	1,600	1,600	1,600
504290	Maintenance − Equipment	195	0	0	0
504320	Professional Services	−48	21,500	21,500	21,500
504340	Rental of Space	465	0	0	0
504505	Cellular Telephone	344	400	400	400
504625	Other Expense	0	60,350	60,349	60,349
TOTAL CONTRACTUAL SERVICES		**7,688**	**99,200**	**99,199**	**99,199**
505000	Books/Periodicals	0	200	200	200
505040	Equipment	4,976	10,000	10,000	10,000
505060	Institutional Supplies	16	0	0	0
505100	Office Supplies	398	3,400	3,400	3,400
505125	Technical Supplies	2,597	0	0	0
TOTAL SUPPLIES &MATERIALS		**7,987**	**13,600**	**13,600**	**13,600**
507010	Retirement	22,842	63,160	60,747	60,747
507015	Social Security Contribution	20,115	28,423	27,208	27,208
507016	FICA ACCRUAL	165	0	0	0
507020	Medical Insurance	19,155	43,871	45,583	45,583
507025	Medical Insurance − Retirees	4,153	1,286	5,014	5,014
507035	Dental Insurance − Active	0	1,638	1,899	1,899
961260	IS−Dental Insurance	777	0	0	0
TOTAL BENEFITS		**67,207**	**138,378**	**140,451**	**140,451**
961275	IS−Liability Insurance	2,856	4,963	4,285	4,285
961280	IS−Risk Management	61	87	133	133
961285	IS−Mailroom	1,842	8,284	286	286
961991	IS−Info Services−Admin	30,800	28,110	36,955	36,955
968635	IS−County Office Building	54,663	55,219	68,613	68,613
975105	FS−Printing Services	544	629	820	820
TOTAL INTERDEPARTMENT CHARGES		**90,766**	**97,292**	**111,092**	**111,092**
DIVISION TOTAL		**443,340**	**720,000**	**720,000**	**720,000**
DEPARTMENT TOTAL		**3,055,099**	**3,494,334**	**3,494,334**	**3,494,334**

DEPARTMENT: 11 COUNTY EXECUTIVE
DIVISION: 11 COUNTY EXECUTIVE

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	866,560	942,688	936,749	936,749
501001	Accrued Salaries	26,104	0	0	0
501040	Longevity	375	187	237	237
501085	Parking Stipend	600	0	0	0
TOTAL PERSONNEL SERVICES		**893,639**	**942,875**	**936,986**	**936,986**
504005	Travel	1,124	3,000	3,000	3,000
504030	Licensure / Accreditation Fees	0	0	60	60
504035	Occupational Exams	41	50	50	50
504205	Commercial Services	2,046	3,850	4,000	4,000
504270	Local Transportation/Parking	75	0	0	0
504625	Other Expense	0	1,500	1,000	1,000
504630	Postage	0	200	200	200
TOTAL CONTRACTUAL SERVICES		**3,286**	**8,600**	**8,310**	**8,310**
505035	Computer Equipment	0	0	500	500
505040	Equipment	0	0	500	500
505100	Office Supplies	3,528	4,100	4,000	4,000
TOTAL SUPPLIES &MATERIALS		**3,528**	**4,100**	**5,000**	**5,000**
507010	Retirement	132,017	160,288	160,037	160,037
507015	Social Security Contribution	62,729	69,424	70,381	70,381
507016	FICA ACCRUAL	2,129	0	0	0
507020	Medical Insurance	73,215	86,650	84,876	84,876
507025	Medical Insurance − Retirees	39,372	28,193	51,127	51,127
507035	Dental Insurance − Active	0	5,103	4,743	4,743
507060	Dental Insurance − Retirees	0	3,193	2,763	2,763
961260	IS−Dental Insurance	4,570	0	0	0
961261	IS−Dental Retirees	2,812	0	0	0
TOTAL BENEFITS		**316,844**	**352,851**	**373,927**	**373,927**
961270	IS−Workers' Compensation	0	13	0	0
961275	IS−Liability Insurance	9,188	11,801	10,882	10,882
961280	IS−Risk Management	198	206	338	338
961285	IS−Mailroom	5,059	859	866	866
961991	IS−Info Services−Admin	54,114	65,552	70,664	70,664
968635	IS−County Office Building	94,839	144,051	178,994	178,994
968675	IS−Fleet Maintenance	18,048	6,067	5,438	5,438
971001	FS−Departmental NON−ICAP	−30,000	−30,000	−30,000	−30,000
973801	FS−Sheriff	204,004	70,000	204,000	204,000
975105	FS−Printing Services	681	2,150	1,805	1,805
980950	IC1−County Executive	−400,873	0	0	0
989050	IC2−County Executive	−21,355	−308,081	−479,818	−479,818
TOTAL INTERDEPARTMENT CHARGES		**−66,097**	**−37,382**	**−36,831**	**−36,831**
DIVISION TOTAL		**1,151,200**	**1,271,044**	**1,287,392**	**1,287,392**
DEPARTMENT TOTAL		**1,151,200**	**1,271,044**	**1,287,392**	**1,287,392**

DEPARTMENT: 12 FINANCE DEPARTMENT
DIVISION: 1200 FINANCE DEPARTMENT

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	6,860,883	5,689,634	5,660,625	5,660,625
501001	Accrued Salaries	40,826	0	0	0
501005	Temporary Help	21,679	3,600	3,600	3,600
501010	Overtime	24,205	17,000	10,000	10,000
501040	Longevity	18,684	19,561	20,198	20,198
501055	Mandated Training	1,245	3,000	2,000	2,000
501085	Parking Stipend	21,600	24,300	24,900	24,900
TOTAL PERSONNEL SERVICES		**6,989,122**	**5,757,095**	**5,721,323**	**5,721,323**
504000	Mileage	1,109	1,800	1,100	1,100
504005	Travel	15,404	3,000	3,000	3,000
504015	Training − Computer related	0	7,000	4,260	4,260
504020	Training − Non−Computer	6,300	8,750	2,500	2,500
504030	Licensure / Accreditation Fees	0	0	120	120
504035	Occupational Exams	431	250	250	250
504205	Commercial Services	81,232	100,125	80,600	80,600
504260	Software Licenses	85,969	32,031	54,524	54,524
504280	Maintenance − Buildings	0	6,000	6,000	6,000
504285	Maintenance − Computer Equipment	10,251	7,000	5,950	5,950
504290	Maintenance − Equipment	1,416	5,500	5,500	5,500
504315	Professional Service−Computers	18,149	5,000	0	0
504320	Professional Services	34,972,148	612,870	589,530	589,530
504335	Rental of Equipment	8,890	8,890	8,890	8,890
504340	Rental of Space	102,612	0	10,000	10,000
504350	Taxes/Assessments	460	375	400	400
504365	Inspection Services	247	0	0	0
504376	Bank Fees	150	0	0	0
504505	Cellular Telephone	1,730	2,340	900	900
504511	Utilities − Gas	1,420	0	0	0
504512	Utilities − Electric	2,012	0	0	0
504620	Membership	4,826	5,125	5,225	5,225
504625	Other Expense	6,595	3,203	3,092	3,092
504630	Postage	235,279	400,900	400,500	400,500
504635	Public Notices	62,620	59,500	63,000	63,000
504670	Refund of Prior Yr Revenue	72,769	0	0	0
TOTAL CONTRACTUAL SERVICES		**35,692,019**	**1,269,659**	**1,245,341**	**1,245,341**
505000	Books/Periodicals	3,527	3,690	3,438	3,438
505010	Clothing	3,149	0	0	0
505020	Computer Software	0	1,000	964	964
505025	Construction Supplies	2,072	3,948	0	0
505035	Computer Equipment	2,888	6,000	6,700	6,700
505040	Equipment	7,532	187,000	53,000	53,000
505100	Office Supplies	20,264	32,350	30,400	30,400
505115	Property Tax Reports	62,454	75,000	66,000	66,000
505125	Technical Supplies	6,552	5,000	5,000	5,000
TOTAL SUPPLIES &MATERIALS		**108,438**	**313,988**	**165,502**	**165,502**

DEPARTMENT: 12 FINANCE DEPARTMENT
DIVISION: 1200 FINANCE DEPARTMENT

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
507010	Retirement	854,900	978,366	971,500	971,500
507011	Retirement − Non NYS	29,931	0	0	0
507015	Social Security Contribution	500,623	440,545	435,437	435,437
507016	FICA ACCRUAL	3,269	0	0	0
507020	Medical Insurance	956,963	1,029,646	1,001,590	1,001,590
507025	Medical Insurance − Retirees	426,283	439,438	453,373	453,373
507035	Dental Insurance − Active	0	52,153	45,088	45,088
507050	Net OPEB Obligation	−36,077	0	0	0
507055	Net Change in Pension	−33,032	0	0	0
507060	Dental Insurance − Retirees	0	32,520	32,483	32,483
961255	IS−Medical Insurance	0	0	0	0
961260	IS−Dental Insurance	49,212	0	0	0
961261	IS−Dental Retirees	26,807	0	0	0
TOTAL BENEFITS		**2,778,879**	**2,972,668**	**2,939,471**	**2,939,471**
508180	INTDPT CHG−MCH	114,948	118,396	0	0
961265	IS−Unemployment Insurance	14,306	7,470	2,659	2,659
961270	IS−Workers' Compensation	0	25	0	0
961275	IS−Liability Insurance	71,177	83,727	71,043	71,043
961280	IS−Risk Management	1,270	1,339	1,941	1,941
961285	IS−Mailroom	−225,914	−355,228	−358,110	−358,110
961991	IS−Info Services−Admin	1,862,623	1,567,410	942,890	942,890
968615	IS−Records Storage	742	538	574	574
968635	IS−County Office Building	477,809	642,446	798,284	798,284
968640	IS−CityPlace	3,836	4,516	0	0
968670	IS−Maint &Construction	0	6,387	6,077	6,077
968675	IS−Fleet Maintenance	3,259	4,215	4,610	4,610
971701	FS−Human Resources NON−ICAP	2,000	0	0	0
972408	FS−PS Central Police	75,958	70,000	142,590	142,590
975105	FS−Printing Services	10,335	12,916	12,815	12,815
978001	FS−Transportation	607	0	0	0
978572	FS−PW Administration	5,200	0	0	0
978576	FS−PW Admin/Labor	159,935	154,000	154,000	154,000
980930	IC1−Purchasing	−1,059,122	0	0	0
980940	IC1−Finance	−191,521	0	0	0
980961	IC1−Controller Payroll	−60,661	0	0	0
980962	IC1−Controller Accounting	−975,931	0	0	0
980963	IC1−Controller Accounts Payable	−183,144	0	0	0
980970	IC1−Budget	−247,347	0	0	0
980990	IC1−Treasury	−118,167	0	0	0
989030	IC2−Purchasing	−28,116	−1,727,610	−1,397,344	−1,397,344
989040	IC2−Finance	−15,657	−292,916	−195,620	−195,620
989061	IC2−Controller Payroll	−701	−48,308	0	0
989062	IC2−Controller Accounting	−11,377	−1,136,892	−1,313,957	−1,313,957
989063	IC2−Controller Accounts Payable	−2,091	−168,723	−176,395	−176,395
989070	IC2−Budget	−3,782	−306,149	−239,871	−239,871
989090	IC2−Treasury	−6,461	−108,311	−98,659	−98,659
TOTAL INTERDEPARTMENT CHARGES		**−325,987**	**−1,470,752**	**−1,642,473**	**−1,642,473**
DIVISION TOTAL		**45,242,471**	**8,842,658**	**8,429,164**	**8,429,164**

DEPARTMENT: 12 FINANCE DEPARTMENT
DIVISION: 1201 FINANCE − UNALLOCATED

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
503000	Provision − Capital Projects	0	5,060,000	0	0
TOTAL PROVISION − PROJECTS		**0**	**5,060,000**	**0**	**0**
504000	Mileage	2,036	0	0	0
504205	Commercial Services	101,866	254,000	256,000	256,000
504225	Erroneous Assessments	922,002	600,000	700,000	700,000
504235	Insurance Premiums	3,496,791	4,027,000	3,793,300	3,793,300
504240	Insurance − State Charges	611,459	650,000	650,000	650,000
504245	Judgement/Claims	23,280,901	3,220,000	240,000	240,000
504280	Maintenance − Buildings	6,943	71,200	71,200	71,200
504285	Maintenance − Computer Equipment	165,000	165,000	165,000	165,000
504290	Maintenance − Equipment	4,902	5,000	5,000	5,000
504320	Professional Services	526,678	1,017,000	878,000	878,000
504335	Rental of Equipment	47,668	50,000	50,000	50,000
504340	Rental of Space	40,829	42,600	44,730	44,730
504350	Taxes/Assessments	79,472	170,000	167,000	167,000
504376	Bank Fees	129,171	110,000	140,000	140,000
504400	Public Assistance Benefits	1,947,714	0	0	0
504510	Utilities − Other−Steam/Water	27,676	40,000	35,000	35,000
504511	Utilities − Gas	54,559	60,510	62,567	62,567
504512	Utilities − Electric	382,351	372,310	401,932	401,932
504610	Contingent Fund	0	250,000	250,000	250,000
504620	Membership	119,459	140,000	140,000	140,000
504625	Other Expense	0	12,000	111,000	111,000
504630	Postage	−200	0	0	0
504640	Self Insurance Reserve	6,270,681	6,490,000	6,700,000	6,700,000
504665	Accrued Judgments &Claims	775,412	0	0	0
504670	Refund of Prior Yr Revenue	290,295	0	0	0
504800	Agency Contracts	300,000	0	0	0
TOTAL CONTRACTUAL SERVICES		**39,583,665**	**17,746,620**	**14,860,729**	**14,860,729**
505025	Construction Supplies	62	30,000	30,000	30,000
505125	Technical Supplies	16	0	0	0
TOTAL SUPPLIES &MATERIALS		**78**	**30,000**	**30,000**	**30,000**
506000	Bond Issue Costs	0	150,000	150,000	150,000
506005	Bond Issue Cost − Debt	7,958	0	0	0
506060	Principal Bonds	7,173,000	6,288,000	2,403,000	2,403,000
506090	Interest on Bonds	1,448,161	1,142,507	973,674	973,674
TOTAL DEBT SERVICE		**8,629,119**	**7,580,507**	**3,526,674**	**3,526,674**
507020	Medical Insurance	0	8,100,000	12,200,000	12,200,000
507035	Dental Insurance − Active	0	53,000	53,000	53,000
961260	IS−Dental Insurance	−2,359,306	0	0	0
961261	IS−Dental Retirees	−1,539,187	0	0	0
TOTAL BENEFITS		**−3,898,493**	**8,153,000**	**12,253,000**	**12,253,000**

DEPARTMENT: 12 FINANCE DEPARTMENT
DIVISION: 1201 FINANCE − UNALLOCATED

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
509005	CONTRIB−County Office Building	1,438	0	0	0
509030	CONTRIB−To Other Int Svc Funds	647,741	125,000	0	0
509035	CONTRIB−County Road Fund	28,206,174	28,127,299	28,504,804	28,504,804
509040	CONTRIB−Public Library Fund	7,692,068	7,780,000	7,990,000	7,990,000
509045	CONTRIB−Debt Service Fund	21,011,845	0	0	0
509065	CONTRIB−RGRTA	3,524,414	3,524,415	3,524,415	3,524,415
509070	CONTRIB−MCH	12,671,262	15,191,117	16,831,692	16,831,692
509090	CONTRIB−Solid Waste	1,500,000	1,000,000	0	0
TOTAL CONTRIBUTIONS		**75,254,942**	**55,747,831**	**56,850,911**	**56,850,911**
900002	Work Order Labor	61,862	50,000	60,000	60,000
918572	FS−PWA	1,053	10,000	10,000	10,000
918670	FS−M & C	144,927	200,000	200,000	200,000
961265	IS−Unemployment Insurance	−827,106	−590,000	−700,000	−700,000
961270	IS−Workers' Compensation	−6,494,199	−7,022,000	−7,095,300	−7,095,300
961275	IS−Liability Insurance	−3,957,419	−4,408,000	−4,228,000	−4,228,000
961280	IS−Risk Management	−68,250	−70,000	−120,000	−120,000
968670	IS−Maint &Construction	149,825	70,483	67,072	67,072
971209	FS−Debt Service Chargeback	−5,187,993	−4,286,394	−883,100	−883,100
971602	FS−Law Insurance Administration	538,000	538,000	538,000	538,000
972409	FS−PS Security	1,005,205	722,766	1,025,843	1,025,843
978001	FS−Transportation	650	0	0	0
978577	FS−PW Admin/Parts	510	0	0	0
TOTAL INTERDEPARTMENT CHARGES		**−14,632,935**	**−14,785,145**	**−11,125,485**	**−11,125,485**
DIVISION TOTAL		**104,936,376**	**79,532,813**	**76,395,829**	**76,395,829**
DEPARTMENT TOTAL		**150,178,847**	**88,375,471**	**84,824,993**	**84,824,993**

DEPARTMENT: 14 PLANNING
DIVISION: 1401 PLANNING AND DEVELOPMENT

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	512,809	526,254	641,324	641,324
501001	Accrued Salaries	469	0	0	0
501010	Overtime	28	0	0	0
501040	Longevity	875	975	1,825	1,825
501085	Parking Stipend	1,800	1,800	1,800	1,800
TOTAL PERSONNEL SERVICES		**515,981**	**529,029**	**644,949**	**644,949**
504000	Mileage	316	400	400	400
504005	Travel	897	920	920	920
504035	Occupational Exams	89	100	100	100
504205	Commercial Services	334	200	200	200
504260	Software Licenses	10,824	14,385	9,490	9,490
504320	Professional Services	107,205	10,000	0	0
504505	Cellular Telephone	1,394	2,100	2,100	2,100
504620	Membership	1,473	1,600	1,600	1,600
504635	Public Notices	0	0	1,000	1,000
TOTAL CONTRACTUAL SERVICES		**122,532**	**29,705**	**15,810**	**15,810**
505100	Office Supplies	2,250	2,000	2,000	2,000
TOTAL SUPPLIES &MATERIALS		**2,250**	**2,000**	**2,000**	**2,000**
507010	Retirement	72,478	89,630	109,850	109,850
507015	Social Security Contribution	37,134	40,333	49,201	49,201
507016	FICA ACCRUAL	24	0	0	0
507020	Medical Insurance	81,025	94,155	110,033	110,033
507025	Medical Insurance − Retirees	126,890	141,733	139,760	139,760
507035	Dental Insurance − Active	0	5,397	5,595	5,595
507060	Dental Insurance − Retirees	0	5,898	4,929	4,929
961260	IS−Dental Insurance	4,794	0	0	0
961261	IS−Dental Retirees	4,753	0	0	0
TOTAL BENEFITS		**327,098**	**377,146**	**419,368**	**419,368**
961275	IS−Liability Insurance	5,470	8,443	6,075	6,075
961280	IS−Risk Management	117	147	189	189
961285	IS−Mailroom	15,332	5,709	5,755	5,755
961991	IS−Info Services−Admin	120,060	167,353	163,373	163,373
968640	IS−CityPlace	93,985	110,662	151,794	151,794
968675	IS−Fleet Maintenance	17	0	0	0
971401	FS−Planning	−209,000	−209,000	−252,000	−252,000
971801	FS−Communications	60,569	61,600	51,688	51,688
975105	FS−Printing Services	2,000	4,838	2,660	2,660
978572	FS−PW Administration	3,600	5,000	4,550	4,550
TOTAL INTERDEPARTMENT CHARGES		**92,150**	**154,752**	**134,084**	**134,084**
DIVISION TOTAL		**1,060,011**	**1,092,632**	**1,216,211**	**1,216,211**

DEPARTMENT: 14 PLANNING
DIVISION: 1402 PLANNING BOARDS

COMMIT ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
504215 Contribution to Agencies	34,636	34,637	34,637	34,637
TOTAL CONTRACTUAL SERVICES	**34,636**	**34,637**	**34,637**	**34,637**
DIVISION TOTAL	**34,636**	**34,637**	**34,637**	**34,637**

DEPARTMENT: 14 PLANNING
DIVISION: 1403 ECONOMIC &WORKFORCE DEVELOPMENT

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	399,669	463,091	526,041	526,041
501001	Accrued Salaries	3,290	0	0	0
501040	Longevity	875	1,250	1,350	1,350
501085	Parking Stipend	3,000	3,600	3,600	3,600
TOTAL PERSONNEL SERVICES		**406,834**	**467,941**	**530,991**	**530,991**
504000	Mileage	837	2,000	2,000	2,000
504005	Travel	28	280	280	280
504035	Occupational Exams	82	200	200	200
504320	Professional Services	115,183	55,000	0	0
504505	Cellular Telephone	636	1,500	1,500	1,500
504620	Membership	101	1,500	1,500	1,500
504625	Other Expense	0	2,000	0	0
TOTAL CONTRACTUAL SERVICES		**116,867**	**62,480**	**5,480**	**5,480**
505100	Office Supplies	500	500	500	500
TOTAL SUPPLIES &MATERIALS		**500**	**500**	**500**	**500**
507010	Retirement	50,368	78,938	90,078	90,078
507015	Social Security Contribution	29,889	35,523	40,345	40,345
507016	FICA ACCRUAL	243	0	0	0
507020	Medical Insurance	46,408	62,219	69,076	69,076
507025	Medical Insurance − Retirees	14,333	15,611	7,521	7,521
507035	Dental Insurance − Active	0	2,226	3,207	3,207
507060	Dental Insurance − Retirees	0	1,136	1,568	1,568
961260	IS−Dental Insurance	1,882	0	0	0
961261	IS−Dental Retirees	839	0	0	0
TOTAL BENEFITS		**143,962**	**195,653**	**211,795**	**211,795**

DEPARTMENT: 14 PLANNING
DIVISION: 1403 ECONOMIC &WORKFORCE DEVELOPMENT

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
961275	IS−Liability Insurance	4,390	5,147	5,346	5,346
961280	IS−Risk Management	91	90	166	166
961285	IS−Mailroom	0	580	585	585
961991	IS−Info Services−Admin	10,090	6,111	5,330	5,330
968640	IS−CityPlace	107,019	126,008	172,844	172,844
971801	FS−Communications	121,931	124,000	25,676	25,676
975105	FS−Printing Services	0	727	688	688
980910	IC1−Human Resources	2,698	0	0	0
980930	IC1−Purchasing	646	0	0	0
980940	IC1−Finance	489	0	0	0
980950	IC1−County Executive	1,023	0	0	0
980961	IC1−Controller Payroll	271	0	0	0
980962	IC1−Controller Accounting	8,595	0	0	0
980963	IC1−Controller Accounts Payable	185	0	0	0
980970	IC1−Budget	3,539	0	0	0
980990	IC1−Treasury	37	0	0	0
989010	IC2−Human Resources	155	0	0	0
989030	IC2−Purchasing	17	0	0	0
989040	IC2−Finance	40	0	0	0
989050	IC2−County Executive	54	0	0	0
989061	IC2−Controller Payroll	3	0	0	0
989062	IC2−Controller Accounting	100	0	0	0
989063	IC2−Controller Accounts Payable	2	0	0	0
989070	IC2−Budget	54	0	0	0
989090	IC2−Treasury	2	0	0	0
TOTAL INTERDEPARTMENT CHARGES		**261,431**	**262,663**	**210,635**	**210,635**
DIVISION TOTAL		**929,594**	**989,237**	**959,401**	**959,401**

DEPARTMENT: 14 PLANNING
DIVISION: 1404 COMMUNITY DEVELOPMENT

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	338,744	442,283	512,892	512,892
501001	Accrued Salaries	−965	0	0	0
501040	Longevity	850	850	850	850
501085	Parking Stipend	1,200	2,400	2,400	2,400
TOTAL PERSONNEL SERVICES		**339,829**	**445,533**	**516,142**	**516,142**
504000	Mileage	3,435	3,500	3,500	3,500
504030	Licensure / Accreditation Fees	0	60	60	60
504035	Occupational Exams	41	100	100	100
504320	Professional Services	289,281	0	0	0
504505	Cellular Telephone	1,219	1,500	1,500	1,500
504620	Membership	900	805	805	805
504635	Public Notices	1,893	3,000	3,000	3,000
TOTAL CONTRACTUAL SERVICES		**296,769**	**8,965**	**8,965**	**8,965**
505100	Office Supplies	1,000	1,000	1,000	1,000
TOTAL SUPPLIES &MATERIALS		**1,000**	**1,000**	**1,000**	**1,000**
507010	Retirement	55,589	75,332	87,747	87,747
507015	Social Security Contribution	28,262	33,901	39,302	39,302
507016	FICA ACCRUAL	−74	0	0	0
507020	Medical Insurance	66,392	77,347	69,242	69,242
507025	Medical Insurance − Retirees	11,200	20,568	20,057	20,057
507035	Dental Insurance − Active	0	3,239	3,500	3,500
507060	Dental Insurance − Retirees	0	3,247	4,481	4,481
961260	IS−Dental Insurance	2,820	0	0	0
961261	IS−Dental Retirees	2,796	0	0	0
TOTAL BENEFITS		**166,985**	**213,634**	**224,329**	**224,329**

DEPARTMENT: 14 PLANNING
DIVISION: 1404 COMMUNITY DEVELOPMENT

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
961265	IS−Unemployment Insurance	8,556	0	2,756	2,756
961275	IS−Liability Insurance	7,585	6,423	5,106	5,106
961280	IS−Risk Management	89	112	159	159
961991	IS−Info Services−Admin	7,865	7,024	3,581	3,581
968640	IS−CityPlace	75,519	88,919	121,970	121,970
975105	FS−Printing Services	250	3,907	2,790	2,790
980910	IC1−Human Resources	362	0	0	0
980930	IC1−Purchasing	1,291	0	0	0
980940	IC1−Finance	436	0	0	0
980950	IC1−County Executive	913	0	0	0
980961	IC1−Controller Payroll	36	0	0	0
980962	IC1−Controller Accounting	28,856	0	0	0
980963	IC1−Controller Accounts Payable	242	0	0	0
980970	IC1−Budget	16,829	0	0	0
980990	IC1−Treasury	1,244	0	0	0
989010	IC2−Human Resources	22	9,006	10,047	10,047
989030	IC2−Purchasing	34	1,195	980	980
989040	IC2−Finance	36	1,157	686	686
989050	IC2−County Executive	49	1,042	1,871	1,871
989061	IC2−Controller Payroll	0	270	0	0
989062	IC2−Controller Accounting	336	38,772	41,268	41,268
989063	IC2−Controller Accounts Payable	3	316	359	359
989070	IC2−Budget	258	28,147	19,837	19,837
989090	IC2−Treasury	68	280	0	0
TOTAL INTERDEPARTMENT CHARGES		**150,879**	**186,570**	**211,410**	**211,410**
DIVISION TOTAL		**955,462**	**855,702**	**961,846**	**961,846**
DEPARTMENT TOTAL		**2,979,703**	**2,972,208**	**3,172,095**	**3,172,095**

DEPARTMENT: 16 LAW
DIVISION: 16 LAW

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	5,248,949	5,968,616	6,656,103	6,656,103
501001	Accrued Salaries	−27,804	0	0	0
501005	Temporary Help	45,176	20,000	0	0
501040	Longevity	9,377	14,011	13,036	13,036
501065	Occupational Exams Reimbursement	0	0	100	100
501085	Parking Stipend	11,400	15,000	15,600	15,600
TOTAL PERSONNEL SERVICES		**5,287,098**	**6,017,627**	**6,684,839**	**6,684,839**
504000	Mileage	55	400	750	750
504005	Travel	8,127	6,000	4,500	4,500
504020	Training − Non−Computer	1,060	300	300	300
504035	Occupational Exams	555	1,000	950	950
504205	Commercial Services	33,671	31,920	27,400	27,400
504260	Software Licenses	172,979	133,450	134,905	134,905
504285	Maintenance − Computer Equipment	16,569	0	0	0
504290	Maintenance − Equipment	15,515	16,400	16,610	16,610
504305	Prep of Legal Transcripts	51,570	42,100	44,600	44,600
504320	Professional Services	412,283	801,695	754,240	754,240
504505	Cellular Telephone	2,235	2,400	3,250	3,250
504620	Membership	4,034	4,500	4,500	4,500
504625	Other Expense	60	0	0	0
504630	Postage	10	0	0	0
504635	Public Notices	3,713	5,000	4,900	4,900
TOTAL CONTRACTUAL SERVICES		**722,436**	**1,045,165**	**996,905**	**996,905**
505000	Books/Periodicals	9,147	12,450	17,800	17,800
505040	Equipment	4,204	5,500	5,900	5,900
505100	Office Supplies	9,985	15,500	17,000	17,000
505125	Technical Supplies	0	1,200	650	650
TOTAL SUPPLIES &MATERIALS		**23,336**	**34,650**	**41,350**	**41,350**
507010	Retirement	684,010	1,029,792	1,139,092	1,139,092
507011	Retirement − Non NYS	14,136	0	0	0
507015	Social Security Contribution	385,311	463,983	509,147	509,147
507016	FICA ACCRUAL	−2,067	0	0	0
507020	Medical Insurance	687,757	804,275	930,450	930,450
507025	Medical Insurance − Retirees	445,994	458,782	496,599	496,599
507035	Dental Insurance − Active	0	36,360	38,504	38,504
507060	Dental Insurance − Retirees	0	28,461	30,991	30,991
961260	IS−Dental Insurance	31,672	0	0	0
961261	IS−Dental Retirees	24,433	0	0	0
TOTAL BENEFITS		**2,271,246**	**2,821,653**	**3,144,783**	**3,144,783**

DEPARTMENT: 16 LAW
DIVISION: 16 LAW

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
961265	IS−Unemployment Insurance	14,329	0	6,923	6,923
961270	IS−Workers' Compensation	263	388	598	598
961275	IS−Liability Insurance	56,355	77,045	69,767	69,767
961280	IS−Risk Management	1,198	1,345	2,168	2,168
961285	IS−Mailroom	19,138	28,191	28,420	28,420
961991	IS−Info Services−Admin	170,650	169,283	196,261	196,261
968615	IS−Records Storage	16,012	15,766	16,838	16,838
968625	IS−Hall of Justice	35,466	37,032	44,850	44,850
968635	IS−County Office Building	133,000	201,049	249,817	249,817
968640	IS−CityPlace	17,611	20,735	28,443	28,443
968670	IS−Maint &Construction	0	2	2	2
968675	IS−Fleet Maintenance	8,735	9,623	10,526	10,526
971601	FS−Law NON−ICAP	−4,952,382	−6,001,360	−6,292,145	−6,292,145
971602	FS−Law Insurance Administration	−538,000	−538,000	−538,000	−538,000
975105	FS−Printing Services	350	2,300	1,243	1,243
980920	IC1−Law Department	−108,606	0	0	0
989020	IC2−Law Department	−45,507	−104,424	−207,415	−207,415
TOTAL INTERDEPARTMENT CHARGES		**−5,171,388**	**−6,081,025**	**−6,381,704**	**−6,381,704**
DIVISION TOTAL		**3,132,728**	**3,838,070**	**4,486,173**	**4,486,173**
DEPARTMENT TOTAL		**3,132,728**	**3,838,070**	**4,486,173**	**4,486,173**

DEPARTMENT: 17 HUMAN RESOURCES
DIVISION: 17 HUMAN RESOURCES

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	1,960,740	2,171,135	2,258,185	2,258,185
501001	Accrued Salaries	7,758	0	0	0
501005	Temporary Help	33,448	60,000	58,000	58,000
501010	Overtime	16,749	4,000	12,500	12,500
501030	Standby / Call−In Pay	381	0	0	0
501040	Longevity	7,083	8,524	10,324	10,324
501050	Tuition Reimbursement	44,698	40,000	40,000	40,000
501085	Parking Stipend	11,800	13,800	12,000	12,000
501090	Retention	−4,000	0	0	0
TOTAL PERSONNEL SERVICES		**2,078,657**	**2,297,459**	**2,391,009**	**2,391,009**
504000	Mileage	5,335	6,000	3,000	3,000
504005	Travel	5,234	3,413	1,700	1,700
504035	Occupational Exams	376	0	0	0
504036	Background Checks	52,548	50,000	50,000	50,000
504205	Commercial Services	13,191	7,000	1,300	1,300
504260	Software Licenses	0	10,800	0	0
504285	Maintenance − Computer Equipment	2,427	3,500	3,500	3,500
504320	Professional Services	700,791	765,800	771,500	771,500
504340	Rental of Space	11,662	10,000	7,000	7,000
504376	Bank Fees	0	0	4,000	4,000
504505	Cellular Telephone	1,105	1,500	1,700	1,700
504620	Membership	100	500	1,150	1,150
504625	Other Expense	45,319	62,000	40,000	40,000
504630	Postage	43	0	0	0
504635	Public Notices	1,114	700	700	700
TOTAL CONTRACTUAL SERVICES		**839,245**	**921,213**	**885,550**	**885,550**
505035	Computer Equipment	10	0	0	0
505040	Equipment	1,976	57,000	0	0
505055	Groceries	0	500	1,150	1,150
505060	Institutional Supplies	0	8,000	9,000	9,000
505100	Office Supplies	6,055	4,287	6,000	6,000
TOTAL SUPPLIES &MATERIALS		**8,041**	**69,787**	**16,150**	**16,150**
507010	Retirement	276,711	371,223	384,859	384,859
507015	Social Security Contribution	146,397	170,563	175,534	175,534
507016	FICA ACCRUAL	592	0	0	0
507020	Medical Insurance	374,145	369,154	420,344	420,344
507025	Medical Insurance − Retirees	157,723	166,144	243,473	243,473
507035	Dental Insurance − Active	0	18,240	20,025	20,025
507060	Dental Insurance − Retirees	0	10,551	10,828	10,828
961260	IS−Dental Insurance	18,596	0	0	0
961261	IS−Dental Retirees	8,059	0	0	0
TOTAL BENEFITS		**982,223**	**1,105,875**	**1,255,063**	**1,255,063**

DEPARTMENT: 17 HUMAN RESOURCES
DIVISION: 17 HUMAN RESOURCES

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
961265	IS−Unemployment Insurance	0	925	0	0
961275	IS−Liability Insurance	21,336	25,288	25,064	25,064
961280	IS−Risk Management	448	442	779	779
961285	IS−Mailroom	17,233	22,962	23,148	23,148
961991	IS−Info Services−Admin	467,375	258,935	279,687	279,687
968615	IS−Records Storage	7,256	8,189	8,746	8,746
968635	IS−County Office Building	160,434	262,526	326,207	326,207
968675	IS−Fleet Maintenance	0	1,498	1,638	1,638
971701	FS−Human Resources NON−ICAP	−43,405	−19,000	−40,000	−40,000
975105	FS−Printing Services	10,364	6,898	8,973	8,973
980910	IC1−Human Resources	−603,482	0	0	0
989010	IC2−Human Resources	−34,546	−1,318,986	−1,397,599	−1,397,599
TOTAL INTERDEPARTMENT CHARGES		**3,013**	**−750,323**	**−763,357**	**−763,357**
DIVISION TOTAL		**3,911,179**	**3,644,011**	**3,784,415**	**3,784,415**
DEPARTMENT TOTAL		**3,911,179**	**3,644,011**	**3,784,415**	**3,784,415**

DEPARTMENT: 18 COMMUNICATIONS
DIVISION: 18 COMMUNICATIONS

COMMIT ITEM DESCRIPTION		2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	933,766	987,225	1,045,128	1,045,128
501001	Accrued Salaries	12,129	0	0	0
501040	Longevity	2,858	3,525	3,250	3,250
501085	Parking Stipend	3,600	4,200	4,200	4,200
TOTAL PERSONNEL SERVICES		**952,353**	**994,950**	**1,052,578**	**1,052,578**
504000	Mileage	0	250	250	250
504035	Occupational Exams	48	0	0	0
504205	Commercial Services	12,813	10,000	10,000	10,000
504206	Commercial Services−Other	1,000	0	0	0
504260	Software Licenses	0	5,000	5,000	5,000
504290	Maintenance − Equipment	72,418	75,000	70,000	70,000
504320	Professional Services	226,226	305,000	248,000	248,000
504335	Rental of Equipment	113,359	120,000	120,000	120,000
504505	Cellular Telephone	2,977	3,500	3,500	3,500
504620	Membership	857	0	0	0
504625	Other Expense	1	0	0	0
504635	Public Notices	994	1,500	0	0
TOTAL CONTRACTUAL SERVICES		**430,693**	**520,250**	**456,750**	**456,750**
505000	Books/Periodicals	321	100	0	0
505010	Clothing	688	1,000	500	500
505021	Comp Software−Other	2,207	0	0	0
505025	Construction Supplies	53	0	0	0
505035	Computer Equipment	123	0	1,500	1,500
505040	Equipment	11,503	6,000	3,000	3,000
505060	Institutional Supplies	378	0	0	0
505100	Office Supplies	49,948	54,000	49,000	49,000
505125	Technical Supplies	1,405	8,000	6,000	6,000
TOTAL SUPPLIES &MATERIALS		**66,626**	**69,100**	**60,000**	**60,000**
507010	Retirement	149,057	168,425	179,066	179,066
507015	Social Security Contribution	68,323	75,793	80,200	80,200
507016	FICA ACCRUAL	878	0	0	0
507020	Medical Insurance	137,945	144,465	148,392	148,392
507035	Dental Insurance − Active	0	6,281	6,345	6,345
961260	IS−Dental Insurance	5,882	0	0	0
TOTAL BENEFITS		**362,085**	**394,964**	**414,003**	**414,003**
541700	Capital Leases	0	21,990	0	0
TOTAL ASSET EQUIPMENT		**0**	**21,990**	**0**	**0**

DEPARTMENT: 18 COMMUNICATIONS
DIVISION: 18 COMMUNICATIONS

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
961265	IS−Unemployment Insurance	0	2,161	1,992	1,992
961275	IS−Liability Insurance	9,897	12,183	11,396	11,396
961280	IS−Risk Management	213	212	354	354
961285	IS−Mailroom	2,055	2,527	2,547	2,547
961991	IS−Info Services−Admin	65,541	63,395	71,575	71,575
968635	IS−County Office Building	53,043	106,243	132,015	132,015
968650	IS−Health &Human Service Building	0	65,520	0	0
968675	IS−Fleet Maintenance	3,388	1,020	1,116	1,116
971801	FS−Communications	−556,000	−565,500	−398,619	−398,619
975105	FS−Printing Services	−205,623	−218,475	−213,370	−213,370
TOTAL INTERDEPARTMENT CHARGES		**−627,486**	**−530,714**	**−390,994**	**−390,994**
DIVISION TOTAL		**1,184,271**	**1,470,540**	**1,592,337**	**1,592,337**
DEPARTMENT TOTAL		**1,184,271**	**1,470,540**	**1,592,337**	**1,592,337**

DEPARTMENT: 19 INFORMATION SERVICES
DIVISION: 19 INFORMATION SERVICES

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	5,116,241	5,464,548	5,728,479	5,728,479
501001	Accrued Salaries	32,779	0	0	0
501005	Temporary Help	23,430	0	0	0
501010	Overtime	101,465	75,000	125,000	125,000
501015	Shift Differential	0	300	300	300
501030	Standby / Call−In Pay	125,573	75,000	140,000	140,000
501035	Short Term Compensated Absences	237,690	0	0	0
501040	Longevity	10,682	14,075	15,350	15,350
501085	Parking Stipend	20,000	30,000	23,000	23,000
501090	Retention	4,000	0	0	0
TOTAL PERSONNEL SERVICES		**5,671,860**	**5,658,923**	**6,032,129**	**6,032,129**
503005	Provision − I.T. Projects	1,550,000	1,550,000	2,850,000	2,850,000
TOTAL PROVISION − PROJECTS		**1,550,000**	**1,550,000**	**2,850,000**	**2,850,000**
504000	Mileage	2,116	2,000	10,000	10,000
504005	Travel	5,554	2,500	7,500	7,500
504015	Training − Computer related	27,594	10,000	25,000	25,000
504020	Training − Non−Computer	5,455	0	0	0
504035	Occupational Exams	589	1,100	1,100	1,100
504205	Commercial Services	864	0	400	400
504260	Software Licenses	2,651,566	7,230,809	6,984,097	6,984,097
504285	Maintenance − Computer Equipment	1,539,435	0	0	0
504315	Professional Service−Computers	425,985	1,847,258	900,759	900,759
504320	Professional Services	154,930	0	0	0
504500	Telephone	307,409	288,000	274,000	274,000
504505	Cellular Telephone	26,310	33,000	33,000	33,000
504520	Telephone Data Lines	0	18,900	122,400	122,400
504620	Membership	4,693	2,650	2,650	2,650
504625	Other Expense	70	0	0	0
504630	Postage	309	700	700	700
TOTAL CONTRACTUAL SERVICES		**5,152,879**	**9,436,917**	**8,361,606**	**8,361,606**
505000	Books/Periodicals	41	250	0	0
505010	Clothing	0	0	3,000	3,000
505035	Computer Equipment	33,520	28,000	58,000	58,000
505040	Equipment	3,127	0	0	0
505100	Office Supplies	2,477	6,000	6,687	6,687
505125	Technical Supplies	6,630	16,500	16,500	16,500
TOTAL SUPPLIES &MATERIALS		**45,795**	**50,750**	**84,187**	**84,187**
506060	Principal Bonds	734,071	0	0	0
506090	Interest on Bonds	18,352	0	0	0
TOTAL DEBT SERVICE		**752,423**	**0**	**0**	**0**

DEPARTMENT: 19 INFORMATION SERVICES
DIVISION: 19 INFORMATION SERVICES

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
507010	Retirement	678,284	956,922	1,026,363	1,026,363
507011	Retirement − Non NYS	8,191	0	0	0
507015	Social Security Contribution	393,982	429,549	458,420	458,420
507016	FICA ACCRUAL	2,379	0	0	0
507020	Medical Insurance	720,299	804,653	875,508	875,508
507025	Medical Insurance − Retirees	510,453	541,788	525,667	525,667
507035	Dental Insurance − Active	0	39,141	37,701	37,701
507050	Net OPEB Obligation	−157,981	0	0	0
507055	Net Change in Pension	2,889	0	0	0
507060	Dental Insurance − Retirees	0	27,880	28,600	28,600
961260	IS−Dental Insurance	34,059	0	0	0
961261	IS−Dental Retirees	23,772	0	0	0
TOTAL BENEFITS		**2,216,327**	**2,799,933**	**2,952,259**	**2,952,259**
541600	Transportation Equipment	0	0	60,000	60,000
TOTAL ASSET EQUIPMENT		**0**	**0**	**60,000**	**60,000**

DEPARTMENT: 19 INFORMATION SERVICES
DIVISION: 19 INFORMATION SERVICES

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
508180	INTDPT CHG−MCH	18,190	0	0	0
961265	IS−Unemployment Insurance	22,793	9,728	16,571	16,571
961270	IS−Workers' Compensation	0	8	13	13
961275	IS−Liability Insurance	55,312	66,046	63,083	63,083
961280	IS−Risk Management	1,169	1,152	1,961	1,961
961285	IS−Mailroom	1,717	16	17	17
961991	IS−Info Services−Admin	−17,771,133	−20,152,397	−21,236,777	−21,236,777
968635	IS−County Office Building	50,773	0	0	0
968640	IS−CityPlace	282,754	335,830	460,658	460,658
968675	IS−Fleet Maintenance	7,598	4,199	4,593	4,593
972402	FS−Public Safety Communications	252	500	500	500
975105	FS−Printing Services	134	297	210	210
978101	FS−Airport	184,882	157,175	204,393	204,393
980910	IC1−Human Resources	25,057	0	0	0
980920	IC1−Law Department	20,505	0	0	0
980930	IC1−Purchasing	5,815	0	0	0
980940	IC1−Finance	7,963	0	0	0
980950	IC1−County Executive	16,666	0	0	0
980961	IC1−Controller Payroll	2,515	0	0	0
980962	IC1−Controller Accounting	27,921	0	0	0
980963	IC1−Controller Accounts Payable	3,560	0	0	0
980970	IC1−Budget	39,034	0	0	0
980990	IC1−Treasury	694	0	0	0
989010	IC2−Human Resources	1,444	51,931	56,633	56,633
989020	IC2−Law Department	8,592	34,907	11,174	11,174
989030	IC2−Purchasing	154	8,437	8,081	8,081
989040	IC2−Finance	651	15,606	2,817	2,817
989050	IC2−County Executive	888	16,584	14,732	14,732
989061	IC2−Controller Payroll	29	1,910	0	0
989062	IC2−Controller Accounting	325	33,008	35,803	35,803
989063	IC2−Controller Accounts Payable	41	2,447	3,065	3,065
989070	IC2−Budget	597	25,265	37,182	37,182
989090	IC2−Treasury	39	828	110	110
TOTAL INTERDEPARTMENT CHARGES		**−16,983,069**	**−19,386,523**	**−20,315,181**	**−20,315,181**
	DIVISION TOTAL	**−1,593,785**	**110,000**	**25,000**	**25,000**
	DEPARTMENT TOTAL	**−1,593,785**	**110,000**	**25,000**	**25,000**

DEPARTMENT: 20 BOARD OF ELECTIONS
DIVISION: 20 BOARD OF ELECTIONS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	3,330,241	3,977,285	4,189,458	4,189,458
501001	Accrued Salaries	−6,128	0	0	0
501005	Temporary Help	116,278	295,680	295,680	295,680
501010	Overtime	174,732	302,500	255,000	255,000
501040	Longevity	13,710	14,724	16,448	16,448
501055	Mandated Training	5,271	5,000	5,000	5,000
501085	Parking Stipend	13,200	0	0	0
TOTAL PERSONNEL SERVICES		**3,647,304**	**4,595,189**	**4,761,586**	**4,761,586**
504000	Mileage	8,664	16,000	16,000	16,000
504005	Travel	3,587	15,190	15,190	15,190
504015	Training − Computer related	2,775	20,000	20,000	20,000
504020	Training − Non−Computer	0	5,000	5,000	5,000
504030	Licensure / Accreditation Fees	386	0	0	0
504035	Occupational Exams	827	2,000	2,000	2,000
504205	Commercial Services	821,016	1,622,200	1,495,200	1,495,200
504260	Software Licenses	122,216	22,000	22,000	22,000
504270	Local Transportation/Parking	0	500	0	0
504280	Maintenance − Buildings	2,000	180,000	180,000	180,000
504285	Maintenance − Computer Equipment	235,287	162,000	886,000	886,000
504290	Maintenance − Equipment	125,377	653,458	28,020	28,020
504320	Professional Services	1,432,073	2,341,910	2,099,467	2,099,467
504321	Professional Services−Other	2	0	0	0
504325	Public Works Contracts	29,154	0	0	0
504335	Rental of Equipment	853	5,000	5,000	5,000
504340	Rental of Space	712,593	762,550	780,574	780,574
504505	Cellular Telephone	156,366	173,000	227,177	227,177
504510	Utilities − Other−Steam/Water	0	20,000	0	0
504511	Utilities − Gas	8,074	130,000	18,000	18,000
504512	Utilities − Electric	40,597	160,000	96,400	96,400
504620	Membership	3,034	1,996	1,996	1,996
504625	Other Expense	2,334	33,168	27,168	27,168
504630	Postage	527,921	410,735	459,415	459,415
504635	Public Notices	16,506	35,000	25,000	25,000
TOTAL CONTRACTUAL SERVICES		**4,251,642**	**6,771,707**	**6,409,607**	**6,409,607**

DEPARTMENT: 20 BOARD OF ELECTIONS
DIVISION: 20 BOARD OF ELECTIONS

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
505000	Books/Periodicals	340	1,000	0	0
505010	Clothing	86	500	250	250
505025	Construction Supplies	7,334	32,000	32,000	32,000
505035	Computer Equipment	36,250	312,000	62,000	62,000
505040	Equipment	61,481	74,000	14,000	14,000
505055	Groceries	321	0	0	0
505060	Institutional Supplies	3,550	14,600	14,600	14,600
505070	Landscaping/Farm Supplies	100	0	0	0
505075	Law Enforce/Safety Supplies	267	0	0	0
505085	Medical/Lab Supplies	221	1,000	0	0
505100	Office Supplies	25,100	80,000	80,000	80,000
505120	Recreational Supplies	329	0	0	0
505125	Technical Supplies	498,494	114,500	114,500	114,500
505135	Inventory Expense	3,065	0	0	0
TOTAL SUPPLIES &MATERIALS		**636,938**	**629,600**	**317,350**	**317,350**
506005	Bond Issue Cost − Debt	27,167	0	0	0
506060	Principal Bonds	303,000	1,140,000	1,516,000	1,516,000
506090	Interest on Bonds	60,705	757,218	660,207	660,207
TOTAL DEBT SERVICE		**390,872**	**1,897,218**	**2,176,207**	**2,176,207**
507010	Retirement	467,384	730,067	761,921	761,921
507015	Social Security Contribution	265,141	350,054	362,913	362,913
507016	FICA ACCRUAL	−393	0	0	0
507020	Medical Insurance	459,753	672,858	691,344	691,344
507025	Medical Insurance − Retirees	121,830	115,187	158,271	158,271
507035	Dental Insurance − Active	0	31,680	29,259	29,259
507060	Dental Insurance − Retirees	0	14,123	14,636	14,636
961260	IS−Dental Insurance	23,344	0	0	0
961261	IS−Dental Retirees	11,483	0	0	0
TOTAL BENEFITS		**1,348,542**	**1,913,969**	**2,018,344**	**2,018,344**

DEPARTMENT: 20 BOARD OF ELECTIONS
DIVISION: 20 BOARD OF ELECTIONS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
900002	Work Order Labor	3,627	0	0	0
918670	FS−M & C	1,258	0	0	0
961265	IS−Unemployment Insurance	−4,497	4,052	435	435
961270	IS−Workers' Compensation	11,386	5,076	8,979	8,979
961275	IS−Liability Insurance	38,340	48,616	46,480	46,480
961280	IS−Risk Management	760	841	1,434	1,434
961285	IS−Mailroom	4,811	1,294	1,305	1,305
961991	IS−Info Services−Admin	510,269	486,308	562,611	562,611
968635	IS−County Office Building	151,688	0	0	0
968670	IS−Maint &Construction	8,784	0	0	0
968675	IS−Fleet Maintenance	17,353	17,154	18,763	18,763
971701	FS−Human Resources NON−ICAP	0	2,000	2,000	2,000
971801	FS−Communications	0	0	8,176	8,176
972409	FS−PS Security	78,657	0	0	0
975105	FS−Printing Services	36,868	18,153	22,612	22,612
978001	FS−Transportation	10,190	0	0	0
978572	FS−PW Administration	1,400	0	0	0
TOTAL INTERDEPARTMENT CHARGES		**870,894**	**583,494**	**672,795**	**672,795**
DIVISION TOTAL		**11,146,192**	**16,391,177**	**16,355,889**	**16,355,889**
DEPARTMENT TOTAL		**11,146,192**	**16,391,177**	**16,355,889**	**16,355,889**

DEPARTMENT: 21 COUNTY CLERK
DIVISION: 2101 COUNTY CLERK – DOWNTOWN OPERATIONS

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	2,239,825	2,246,672	2,446,576	2,446,576
501001	Accrued Salaries	10,735	0	0	0
501005	Temporary Help	14,875	7,500	0	0
501010	Overtime	15,347	14,000	13,000	13,000
501015	Shift Differential	127	100	200	200
501040	Longevity	17,039	15,923	14,711	14,711
501085	Parking Stipend	18,600	24,000	24,600	24,600
TOTAL PERSONNEL SERVICES		**2,316,548**	**2,308,195**	**2,499,087**	**2,499,087**
504000	Mileage	115	500	400	400
504005	Travel	1,586	2,000	2,000	2,000
504035	Occupational Exams	459	180	300	300
504040	Tool Allowance	1,325	0	0	0
504205	Commercial Services	33,233	98,868	8,618	8,618
504260	Software Licenses	3,556	5,079	4,645	4,645
504270	Local Transportation/Parking	146	0	100	100
504285	Maintenance − Computer Equipment	109,043	96,700	96,685	96,685
504315	Professional Service−Computers	146,035	0	56,250	56,250
504320	Professional Services	0	0	10,700	10,700
504335	Rental of Equipment	528	0	0	0
504500	Telephone	449	0	300	300
504505	Cellular Telephone	0	480	160	160
504620	Membership	2,298	1,750	2,100	2,100
504625	Other Expense	384	1,100	600	600
504630	Postage	1,213	0	1,200	1,200
504670	Refund of Prior Yr Revenue	3,668	0	0	0
TOTAL CONTRACTUAL SERVICES		**304,038**	**206,657**	**184,058**	**184,058**
505000	Books/Periodicals	1	0	550	550
505010	Clothing	4,306	500	500	500
505015	Commissary	174	0	0	0
505020	Computer Software	0	0	149	149
505025	Construction Supplies	1,624	0	0	0
505035	Computer Equipment	9,629	0	18,898	18,898
505060	Institutional Supplies	262	0	0	0
505075	Law Enforce/Safety Supplies	6	0	0	0
505100	Office Supplies	56,674	40,000	45,000	45,000
505105	Other Supplies	430	0	0	0
505120	Recreational Supplies	0	1,000	1,000	1,000
505125	Technical Supplies	5,492	3,000	5,340	5,340
TOTAL SUPPLIES &MATERIALS		**78,598**	**44,500**	**71,437**	**71,437**
506060	Principal Bonds	47,975	0	0	0
506090	Interest on Bonds	1,199	0	0	0
TOTAL DEBT SERVICE		**49,174**	**0**	**0**	**0**

DEPARTMENT: 21 COUNTY CLERK
DIVISION: 2101 COUNTY CLERK − DOWNTOWN OPERATIONS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
507010	Retirement	277,097	387,038	422,642	422,642
507015	Social Security Contribution	167,213	176,887	189,296	189,296
507016	FICA ACCRUAL	756	0	0	0
507020	Medical Insurance	320,221	338,841	463,970	463,970
507025	Medical Insurance − Retirees	134,748	152,177	137,776	137,776
507035	Dental Insurance − Active	0	16,830	21,087	21,087
507060	Dental Insurance − Retirees	0	6,602	7,542	7,542
961260	IS−Dental Insurance	15,627	0	0	0
961261	IS−Dental Retirees	4,989	0	0	0
TOTAL BENEFITS		**920,651**	**1,078,375**	**1,242,313**	**1,242,313**
541700	Capital Leases	0	0	29,868	29,868
TOTAL ASSET EQUIPMENT		**0**	**0**	**29,868**	**29,868**
918670	FS−M & C	23,337	0	10,000	10,000
961265	IS−Unemployment Insurance	0	10,600	9,218	9,218
961270	IS−Workers' Compensation	2,677	808	1,406	1,406
961275	IS−Liability Insurance	24,055	28,856	25,935	25,935
961280	IS−Risk Management	511	503	806	806
961285	IS−Mailroom	55,826	81,111	81,771	81,771
961991	IS−Info Services−Admin	283,960	317,795	402,556	402,556
968615	IS−Records Storage	113,573	103,535	110,576	110,576
968635	IS−County Office Building	510,530	656,460	741,359	741,359
968675	IS−Fleet Maintenance	1,857	2,375	2,598	2,598
972409	FS−PS Security	0	0	3,930	3,930
975105	FS−Printing Services	34,014	15,655	24,265	24,265
TOTAL INTERDEPARTMENT CHARGES		**1,050,340**	**1,217,698**	**1,414,420**	**1,414,420**
DIVISION TOTAL		**4,719,349**	**4,855,425**	**5,441,183**	**5,441,183**

DEPARTMENT: 21 COUNTY CLERK
DIVISION: 2102 COUNTY CLERK − AUTO LICENSE BUREAUS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	2,691,713	3,250,723	3,181,119	3,181,119
501001	Accrued Salaries	14,620	0	0	0
501005	Temporary Help	7,148	0	0	0
501010	Overtime	48,820	31,000	36,000	36,000
501015	Shift Differential	2,543	3,700	3,000	3,000
501030	Standby / Call−In Pay	198	0	0	0
501040	Longevity	24,953	31,108	26,734	26,734
501085	Parking Stipend	0	6,000	6,000	6,000
TOTAL PERSONNEL SERVICES		**2,789,995**	**3,322,531**	**3,252,853**	**3,252,853**
504000	Mileage	114	250	600	600
504020	Training − Non−Computer	285	0	0	0
504035	Occupational Exams	281	0	0	0
504205	Commercial Services	140,350	162,871	113,237	113,237
504260	Software Licenses	0	25,000	24,950	24,950
504270	Local Transportation/Parking	10,074	0	0	0
504285	Maintenance − Computer Equipment	19,960	0	0	0
504290	Maintenance − Equipment	92	0	0	0
504320	Professional Services	−41	0	0	0
504340	Rental of Space	544,839	625,472	787,000	787,000
504505	Cellular Telephone	0	1,260	1,440	1,440
504510	Utilities − Other−Steam/Water	8,390	0	0	0
504511	Utilities − Gas	7,269	6,500	6,000	6,000
504512	Utilities − Electric	32,932	31,000	28,000	28,000
504625	Other Expense	11,550	12,000	3,600	3,600
504630	Postage	0	5,000	600	600
TOTAL CONTRACTUAL SERVICES		**776,095**	**869,353**	**965,427**	**965,427**
505000	Books/Periodicals	259	500	500	500
505025	Construction Supplies	902	0	0	0
505035	Computer Equipment	7,343	0	0	0
505040	Equipment	2,616	10,000	5,000	5,000
505060	Institutional Supplies	95	0	0	0
505075	Law Enforce/Safety Supplies	89	0	0	0
505100	Office Supplies	24,991	22,000	25,000	25,000
505125	Technical Supplies	2,018	0	10,020	10,020
TOTAL SUPPLIES &MATERIALS		**38,313**	**32,500**	**40,520**	**40,520**
507010	Retirement	346,377	563,803	554,562	554,562
507015	Social Security Contribution	201,986	253,713	248,384	248,384
507016	FICA ACCRUAL	1,037	0	0	0
507020	Medical Insurance	488,645	646,371	638,407	638,407
507025	Medical Insurance − Retirees	203,213	202,001	205,789	205,789
507035	Dental Insurance − Active	0	29,727	26,910	26,910
507060	Dental Insurance − Retirees	0	17,586	17,100	17,100
961260	IS−Dental Insurance	22,455	0	0	0
961261	IS−Dental Retirees	14,723	0	0	0
TOTAL BENEFITS		**1,278,436**	**1,713,201**	**1,691,152**	**1,691,152**

DEPARTMENT: 21 COUNTY CLERK
DIVISION: 2102 COUNTY CLERK − AUTO LICENSE BUREAUS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
541600	Transportation Equipment	102,291	0	0	0
TOTAL ASSET EQUIPMENT		**102,291**	**0**	**0**	**0**
900002	Work Order Labor	7,486	2,000	1,500	1,500
900005	Activity Allocation for Vehicles	70	0	0	0
918670	FS−M & C	14,200	17,500	7,500	7,500
961265	IS−Unemployment Insurance	14,289	15,958	15,832	15,832
961270	IS−Workers' Compensation	9,198	68,043	32,428	32,428
961275	IS−Liability Insurance	29,117	37,587	37,527	37,527
961280	IS−Risk Management	615	656	1,166	1,166
961285	IS−Mailroom	18,568	75,815	76,430	76,430
961991	IS−Info Services−Admin	62,193	56,745	78,104	78,104
968635	IS−County Office Building	0	0	74,338	74,338
968670	IS−Maint &Construction	18,298	5,727	5,304	5,304
968675	IS−Fleet Maintenance	17,473	24,770	27,094	27,094
972409	FS−PS Security	487,755	435,834	627,325	627,325
975105	FS−Printing Services	0	191	222	222
TOTAL INTERDEPARTMENT CHARGES		**679,262**	**740,826**	**984,770**	**984,770**
	DIVISION TOTAL	**5,664,392**	**6,678,411**	**6,934,722**	**6,934,722**
	DEPARTMENT TOTAL	**10,383,741**	**11,533,836**	**12,375,905**	**12,375,905**

DEPARTMENT: 22 DIVERSITY, EQUITY AND INCLUSION
DIVISION: 22 DIVERSITY, EQUITY AND INCLUSION

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	732,978	777,817	823,133	823,133
501001	Accrued Salaries	3,061	0	0	0
501040	Longevity	378	475	850	850
501085	Parking Stipend	1,200	1,200	1,200	1,200
TOTAL PERSONNEL SERVICES		**737,617**	**779,492**	**825,183**	**825,183**
504000	Mileage	884	1,500	800	800
504005	Travel	8,485	0	0	0
504020	Training − Non−Computer	4,017	6,000	2,000	2,000
504205	Commercial Services	140,072	5,000	2,500	2,500
504260	Software Licenses	5,583	5,727	20,000	20,000
504265	Leasing−Vehicles	120	0	0	0
504320	Professional Services	37,607	57,000	28,400	28,400
504321	Professional Services−Other	0	0	49,500	49,500
504505	Cellular Telephone	1,105	1,300	900	900
504620	Membership	1,400	2,500	800	800
504625	Other Expense	58,069	0	0	0
504630	Postage	43	0	0	0
504800	Agency Contracts	50,000	75,000	75,000	75,000
TOTAL CONTRACTUAL SERVICES		**307,385**	**154,027**	**179,900**	**179,900**
505000	Books/Periodicals	1,459	2,000	800	800
505010	Clothing	1,780	3,000	2,000	2,000
505035	Computer Equipment	2,280	500	0	0
505040	Equipment	0	500	0	0
505055	Groceries	996	2,500	1,000	1,000
505100	Office Supplies	1,458	3,700	1,500	1,500
505125	Technical Supplies	595	0	0	0
TOTAL SUPPLIES &MATERIALS		**8,568**	**12,200**	**5,300**	**5,300**
507010	Retirement	70,471	132,309	140,737	140,737
507011	Retirement − Non NYS	17,099	0	0	0
507015	Social Security Contribution	54,033	59,540	63,035	63,035
507016	FICA ACCRUAL	222	0	0	0
507020	Medical Insurance	84,961	89,147	104,096	104,096
507035	Dental Insurance − Active	0	4,905	4,905	4,905
961260	IS−Dental Insurance	4,855	0	0	0
TOTAL BENEFITS		**231,641**	**285,901**	**312,773**	**312,773**

DEPARTMENT: 22 DIVERSITY, EQUITY AND INCLUSION
DIVISION: 22 DIVERSITY, EQUITY AND INCLUSION

COMMIT ITEM DESCRIPTION		2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
961265	IS−Unemployment Insurance	0	3,346	3,084	3,084
961275	IS−Liability Insurance	7,768	9,084	8,979	8,979
961280	IS−Risk Management	167	159	279	279
961285	IS−Mailroom	0	13	13	13
961991	IS−Info Services−Admin	36,130	33,574	70,333	70,333
968640	IS−CityPlace	31,200	36,736	50,391	50,391
971701	FS−Human Resources NON−ICAP	4,165	0	0	0
971801	FS−Communications	0	0	28,869	28,869
975105	FS−Printing Services	106	715	596	596
TOTAL INTERDEPARTMENT CHARGES		**79,536**	**83,627**	**162,544**	**162,544**
DIVISION TOTAL		**1,364,747**	**1,315,247**	**1,485,700**	**1,485,700**
DEPARTMENT TOTAL		**1,364,747**	**1,315,247**	**1,485,700**	**1,485,700**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2401 PUBLIC SAFETY − DIRECTOR'S OFFICE

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	1,068,308	1,098,635	1,079,670	1,079,670
501001	Accrued Salaries	10,143	0	0	0
501005	Temporary Help	37,701	0	0	0
501010	Overtime	648	0	0	0
501040	Longevity	1,250	1,825	750	750
501085	Parking Stipend	4,104	4,200	3,504	3,504
TOTAL PERSONNEL SERVICES		**1,122,154**	**1,104,660**	**1,083,924**	**1,083,924**
503000	Provision − Capital Projects	160,000	0	160,000	160,000
TOTAL PROVISION − PROJECTS		**160,000**	**0**	**160,000**	**160,000**
504005	Travel	4,304	4,000	3,000	3,000
504020	Training − Non−Computer	1,289	7,000	5,500	5,500
504035	Occupational Exams	738	200	200	200
504205	Commercial Services	5,385	2,000	1,500	1,500
504260	Software Licenses	2,095	3,500	1,825	1,825
504320	Professional Services	7,733	0	0	0
504505	Cellular Telephone	2,897	5,360	4,500	4,500
504620	Membership	1,340	1,000	500	500
504625	Other Expense	3,057	0	0	0
504630	Postage	0	150	100	100
504800	Agency Contracts	32,250	0	0	0
TOTAL CONTRACTUAL SERVICES		**61,088**	**23,210**	**17,125**	**17,125**
505010	Clothing	11,772	2,200	2,000	2,000
505035	Computer Equipment	1,428	0	0	0
505040	Equipment	486	1,500	1,250	1,250
505055	Groceries	0	500	400	400
505060	Institutional Supplies	247	0	0	0
505100	Office Supplies	4,918	5,000	4,000	4,000
505105	Other Supplies	1,044	0	0	0
505120	Recreational Supplies	3,512	0	0	0
505125	Technical Supplies	6,882	1,500	1,250	1,250
505140	Law Enforcement/Uniforms	149	0	0	0
TOTAL SUPPLIES &MATERIALS		**30,438**	**10,700**	**8,900**	**8,900**
506005	Bond Issue Cost − Debt	452	0	0	0
506060	Principal Bonds	0	24,000	41,000	41,000
506090	Interest on Bonds	0	10,129	22,368	22,368
TOTAL DEBT SERVICE		**452**	**34,129**	**63,368**	**63,368**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2401 PUBLIC SAFETY − DIRECTOR'S OFFICE

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
507010	Retirement	96,731	187,076	184,536	184,536
507015	Social Security Contribution	80,426	83,496	82,022	82,022
507016	FICA ACCRUAL	696	0	0	0
507020	Medical Insurance	136,081	159,463	143,141	143,141
507025	Medical Insurance − Retirees	64,721	70,623	45,363	45,363
507035	Dental Insurance − Active	0	7,124	6,865	6,865
507060	Dental Insurance − Retirees	0	4,383	2,240	2,240
961260	IS−Dental Insurance	7,067	0	0	0
961261	IS−Dental Retirees	3,635	0	0	0
TOTAL BENEFITS		**389,357**	**512,165**	**464,167**	**464,167**
900002	Work Order Labor	85	0	0	0
961265	IS−Unemployment Insurance	25,639	0	12,387	12,387
961270	IS−Workers' Compensation	0	242	246	246
961275	IS−Liability Insurance	11,711	21,565	24,907	24,907
961280	IS−Risk Management	244	217	394	394
961285	IS−Mailroom	155	245	247	247
961991	IS−Info Services−Admin	151,970	207,313	185,421	185,421
968640	IS−CityPlace	104,252	128,459	176,207	176,207
968670	IS−Maint &Construction	207	185	176	176
968675	IS−Fleet Maintenance	1,567	4,020	4,397	4,397
971701	FS−Human Resources NON−ICAP	2,000	0	2,000	2,000
971801	FS−Communications	44,132	44,900	27,066	27,066
972402	FS−Public Safety Communications	252	600	600	600
975105	FS−Printing Services	25	146	41	41
TOTAL INTERDEPARTMENT CHARGES		**342,239**	**407,892**	**434,089**	**434,089**
DIVISION TOTAL		**2,105,728**	**2,092,756**	**2,231,573**	**2,231,573**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2402 PUBLIC SAFETY − LEGAL REPRESENTATION

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	3,764,704	2,150,117	1,001,119	1,001,119
501001	Accrued Salaries	51,951	0	0	0
501010	Overtime	15,627	0	0	0
501040	Longevity	3,275	875	375	375
501045	Tuition Reimbursement − FSW	59	0	0	0
501055	Mandated Training	8,896	156,500	0	0
501065	Occupational Exams Reimbursement	0	2,000	0	0
501085	Parking Stipend	13,200	10,800	13,200	13,200
TOTAL PERSONNEL SERVICES		**3,857,712**	**2,320,292**	**1,014,694**	**1,014,694**
504000	Mileage	3,430	7,000	0	0
504005	Travel	31,439	36,500	0	0
504020	Training − Non−Computer	450	0	0	0
504035	Occupational Exams	328	500	500	500
504205	Commercial Services	4,313	5,000	4,000	4,000
504260	Software Licenses	74,611	3,000	1,700	1,700
504270	Local Transportation/Parking	346	0	0	0
504285	Maintenance − Computer Equipment	53,830	51,667	0	0
504305	Prep of Legal Transcripts	58,593	111,988	13,500	13,500
504320	Professional Services	7,764,832	7,012,293	7,000,000	7,000,000
504340	Rental of Space	154,188	108,000	108,000	108,000
504505	Cellular Telephone	2,629	0	0	0
504620	Membership	4,785	10,000	0	0
504625	Other Expense	80	0	0	0
504630	Postage	251	5,500	300	300
TOTAL CONTRACTUAL SERVICES		**8,154,105**	**7,351,448**	**7,128,000**	**7,128,000**
505000	Books/Periodicals	43,652	33,000	1,000	1,000
505010	Clothing	0	5,000	0	0
505020	Computer Software	0	186,000	0	0
505025	Construction Supplies	362	0	0	0
505035	Computer Equipment	1,716	43,200	3,500	3,500
505040	Equipment	9,435	15,000	0	0
505055	Groceries	0	13,000	0	0
505060	Institutional Supplies	0	750	200	200
505100	Office Supplies	16,234	50,464	4,000	4,000
505105	Other Supplies	46	0	0	0
505125	Technical Supplies	1,343	0	0	0
TOTAL SUPPLIES &MATERIALS		**72,788**	**346,414**	**8,700**	**8,700**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2402 PUBLIC SAFETY − LEGAL REPRESENTATION

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
507010	Retirement	456,334	352,957	171,055	171,055
507011	Retirement − Non NYS	24,166	0	0	0
507015	Social Security Contribution	277,115	82,286	76,615	76,615
507016	FICA ACCRUAL	3,843	0	0	0
507020	Medical Insurance	441,635	162,342	180,942	180,942
507025	Medical Insurance − Retirees	43,715	48,493	39,942	39,942
507035	Dental Insurance − Active	0	8,144	7,354	7,354
507060	Dental Insurance − Retirees	0	3,138	4,331	4,331
961255	IS−Medical Insurance	0	215,927	0	0
961260	IS−Dental Insurance	22,859	0	0	0
961261	IS−Dental Retirees	2,669	0	0	0
TOTAL BENEFITS		**1,272,336**	**873,287**	**480,239**	**480,239**
900002	Work Order Labor	1,663	0	0	0
961270	IS−Workers' Compensation	0	680	682	682
961275	IS−Liability Insurance	40,272	15,448	12,407	12,407
961280	IS−Risk Management	253	270	386	386
961285	IS−Mailroom	3,073	4,716	4,755	4,755
961991	IS−Info Services−Admin	213,865	283,673	317,972	317,972
968615	IS−Records Storage	5,758	3,471	3,707	3,707
968670	IS−Maint &Construction	4,028	0	0	0
971701	FS−Human Resources NON−ICAP	5,175	0	2,000	2,000
975105	FS−Printing Services	990	1,187	1,263	1,263
978001	FS−Transportation	128	0	0	0
TOTAL INTERDEPARTMENT CHARGES		**275,205**	**309,445**	**343,172**	**343,172**
DIVISION TOTAL		**13,632,146**	**11,200,886**	**8,974,805**	**8,974,805**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2403 PUBLIC SAFETY − PROBATION

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	11,595,296	14,118,152	12,568,570	12,568,570
501001	Accrued Salaries	66,552	0	0	0
501005	Temporary Help	7,312	0	0	0
501010	Overtime	494,455	329,329	328,590	328,590
501015	Shift Differential	6,241	3,750	3,200	3,200
501030	Standby / Call−In Pay	133,140	95,000	107,000	107,000
501040	Longevity	72,124	80,789	72,691	72,691
501085	Parking Stipend	77,196	76,200	87,540	87,540
501090	Retention	0	0	0	0
TOTAL PERSONNEL SERVICES		**12,452,316**	**14,703,220**	**13,167,591**	**13,167,591**
504000	Mileage	926	1,550	550	550
504005	Travel	25,307	39,500	11,000	11,000
504015	Training − Computer related	1,796	0	0	0
504020	Training − Non−Computer	29,602	27,500	15,000	15,000
504035	Occupational Exams	2,934	5,600	4,130	4,130
504205	Commercial Services	18,111	26,600	22,610	22,610
504260	Software Licenses	9,016	30,360	16,300	16,300
504270	Local Transportation/Parking	4,356	5,480	5,028	5,028
504280	Maintenance − Buildings	16,181	0	0	0
504285	Maintenance − Computer Equipment	91,317	102,331	117,000	117,000
504290	Maintenance − Equipment	7,920	1,000	850	850
504320	Professional Services	509,145	1,628,811	1,468,427	1,468,427
504335	Rental of Equipment	550,252	526,600	460,000	460,000
504505	Cellular Telephone	25,164	30,000	25,500	25,500
504620	Membership	1,260	2,100	1,750	1,750
504625	Other Expense	3,423	0	0	0
504670	Refund of Prior Yr Revenue	393	0	0	0
504800	Agency Contracts	2,052,415	33,800	28,800	28,800
504802	Agency Contracts−Consultants	1,138,562	0	0	0
TOTAL CONTRACTUAL SERVICES		**4,488,080**	**2,461,232**	**2,176,945**	**2,176,945**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2403 PUBLIC SAFETY − PROBATION

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
505000	Books/Periodicals	2,853	1,500	1,250	1,250
505010	Clothing	49,412	10,000	51,000	51,000
505015	Commissary	23,104	0	0	0
505025	Construction Supplies	251	0	0	0
505035	Computer Equipment	15,281	0	0	0
505040	Equipment	262,169	355,000	0	0
505060	Institutional Supplies	1,137	5,000	2,000	2,000
505075	Law Enforce/Safety Supplies	59,074	200,000	170,000	170,000
505085	Medical/Lab Supplies	0	9,000	7,500	7,500
505100	Office Supplies	35,114	25,000	20,000	20,000
505105	Other Supplies	9,318	0	0	0
505120	Recreational Supplies	680	0	0	0
505125	Technical Supplies	1,041	2,500	2,125	2,125
505130	Vehicle Parts	0	1,500	1,250	1,250
505135	Inventory Expense	2,341	0	0	0
505140	Law Enforcement/Uniforms	125,485	70,000	60,000	60,000
TOTAL SUPPLIES &MATERIALS		**587,260**	**679,500**	**315,125**	**315,125**
507010	Retirement	1,833,604	2,511,158	2,234,059	2,234,059
507015	Social Security Contribution	902,354	1,034,207	1,000,635	1,000,635
507016	FICA ACCRUAL	4,772	0	0	0
507020	Medical Insurance	1,872,324	2,461,943	2,720,037	2,720,037
507025	Medical Insurance − Retirees	1,127,915	1,228,506	1,228,514	1,228,514
507035	Dental Insurance − Active	0	101,451	97,642	97,642
507060	Dental Insurance − Retirees	0	84,738	89,236	89,236
961255	IS−Medical Insurance	0	0	0	0
961260	IS−Dental Insurance	90,907	0	0	0
961261	IS−Dental Retirees	68,715	0	0	0
TOTAL BENEFITS		**5,900,591**	**7,422,003**	**7,370,123**	**7,370,123**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2403 PUBLIC SAFETY − PROBATION

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
900002	Work Order Labor	85	0	0	0
961265	IS−Unemployment Insurance	6,483	6,078	7,690	7,690
961270	IS−Workers' Compensation	33,164	28,080	37,645	37,645
961275	IS−Liability Insurance	128,355	156,380	150,192	150,192
961280	IS−Risk Management	2,280	2,466	4,668	4,668
961285	IS−Mailroom	11,113	19,036	19,191	19,191
961991	IS−Info Services−Admin	909,878	1,230,131	1,249,627	1,249,627
968615	IS−Records Storage	37,677	30,839	32,937	32,937
968625	IS−Hall of Justice	64,263	67,100	81,265	81,265
968640	IS−CityPlace	819,103	964,442	1,322,922	1,322,922
968660	IS−691 St Paul Building	160,755	179,567	45,347	45,347
968670	IS−Maint &Construction	207	15,393	14,648	14,648
968675	IS−Fleet Maintenance	113,752	139,806	152,921	152,921
971701	FS−Human Resources NON−ICAP	6,000	0	6,000	6,000
972402	FS−Public Safety Communications	0	5,000	5,000	5,000
972404	FS−PS Probation	0	0	−45,750	−45,750
972409	FS−PS Security	119,183	163,734	198,411	198,411
975105	FS−Printing Services	6,926	2,421	4,439	4,439
TOTAL INTERDEPARTMENT CHARGES		**2,419,224**	**3,010,473**	**3,287,153**	**3,287,153**
DIVISION TOTAL		**25,847,471**	**28,276,428**	**26,316,937**	**26,316,937**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2405 PUBLIC SAFETY − STOP DWI / TRAFFIC SAFETY

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	333,720	308,477	359,032	359,032
501001	Accrued Salaries	−2,785	0	0	0
501005	Temporary Help	2,354	0	0	0
501010	Overtime	453	0	0	0
501040	Longevity	2,225	1,516	926	926
501085	Parking Stipend	2,400	3,750	4,260	4,260
TOTAL PERSONNEL SERVICES		**338,367**	**313,743**	**364,218**	**364,218**
504000	Mileage	1,951	500	685	685
504005	Travel	5,112	3,000	2,000	2,000
504020	Training − Non−Computer	3,004	6,100	12,250	12,250
504035	Occupational Exams	0	100	0	0
504205	Commercial Services	5,469	18,500	16,850	16,850
504290	Maintenance − Equipment	14	0	0	0
504320	Professional Services	0	1,000	1,000	1,000
504340	Rental of Space	6,039	8,039	6,039	6,039
504620	Membership	2,895	2,000	2,250	2,250
504625	Other Expense	1,500	35,391	93,663	93,663
504635	Public Notices	4,304	7,500	6,500	6,500
504800	Agency Contracts	144,358	188,293	140,851	140,851
TOTAL CONTRACTUAL SERVICES		**174,646**	**270,423**	**282,088**	**282,088**
505000	Books/Periodicals	3,613	0	0	0
505010	Clothing	1,204	1,500	1,100	1,100
505015	Commissary	5,550	6,000	5,500	5,500
505025	Construction Supplies	45	0	0	0
505035	Computer Equipment	1,735	0	0	0
505040	Equipment	9,173	5,000	8,000	8,000
505055	Groceries	749	3,900	2,225	2,225
505060	Institutional Supplies	0	2,000	0	0
505075	Law Enforce/Safety Supplies	20,233	5,000	3,565	3,565
505085	Medical/Lab Supplies	0	28,000	13,845	13,845
505100	Office Supplies	6,794	3,800	900	900
505105	Other Supplies	572	0	0	0
505120	Recreational Supplies	1,500	5,000	2,000	2,000
505125	Technical Supplies	115	0	0	0
505130	Vehicle Parts	9,656	0	0	0
TOTAL SUPPLIES &MATERIALS		**60,939**	**60,200**	**37,135**	**37,135**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2405 PUBLIC SAFETY − STOP DWI / TRAFFIC SAFETY

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
507010	Retirement	48,713	52,699	61,480	61,480
507015	Social Security Contribution	23,770	23,715	27,537	27,537
507016	FICA ACCRUAL	−212	0	0	0
507020	Medical Insurance	64,150	61,044	123,174	123,174
507025	Medical Insurance − Retirees	12,493	10,284	23,204	23,204
507035	Dental Insurance − Active	0	3,337	2,977	2,977
507060	Dental Insurance − Retirees	0	1,624	2,763	2,763
961260	IS−Dental Insurance	3,389	0	0	0
961261	IS−Dental Retirees	1,416	0	0	0
TOTAL BENEFITS		**153,719**	**152,703**	**241,135**	**241,135**
961270	IS−Workers' Compensation	985	8,567	9,044	9,044
961275	IS−Liability Insurance	3,577	3,535	3,561	3,561
961280	IS−Risk Management	76	62	111	111
961285	IS−Mailroom	617	646	652	652
961991	IS−Info Services−Admin	9,760	5,149	5,831	5,831
968640	IS−CityPlace	4,711	0	0	0
972404	FS−PS Probation	0	0	45,750	45,750
972501	FS−District Attorney	0	0	42,500	42,500
973801	FS−Sheriff	2,445	7,000	45,149	45,149
975105	FS−Printing Services	347	896	341	341
978001	FS−Transportation	94	0	0	0
TOTAL INTERDEPARTMENT CHARGES		**22,612**	**25,855**	**152,939**	**152,939**
DIVISION TOTAL		**750,283**	**822,924**	**1,077,515**	**1,077,515**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2406 PUBLIC SAFETY − COMMUNICATIONS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	527,863	618,422	630,932	630,932
501001	Accrued Salaries	2,083	0	0	0
501010	Overtime	38,382	30,000	25,500	25,500
501015	Shift Differential	153	0	0	0
501030	Standby / Call−In Pay	49,097	27,714	30,000	30,000
501040	Longevity	4,551	5,775	5,025	5,025
TOTAL PERSONNEL SERVICES		**622,129**	**681,911**	**691,457**	**691,457**
503000	Provision − Capital Projects	1,350,000	0	0	0
TOTAL PROVISION − PROJECTS		**1,350,000**	**0**	**0**	**0**
504005	Travel	1,621	2,500	0	0
504035	Occupational Exams	41	200	170	170
504040	Tool Allowance	4,800	4,800	4,800	4,800
504205	Commercial Services	36,551	150,500	100,000	100,000
504260	Software Licenses	0	1,000	105	105
504280	Maintenance − Buildings	195	5,000	4,250	4,250
504285	Maintenance − Computer Equipment	12,686	187,500	75,000	75,000
504290	Maintenance − Equipment	108,314	215,115	182,848	182,848
504320	Professional Services	147,813	578,877	0	0
504340	Rental of Space	51,583	0	0	0
504500	Telephone	94,134	100,000	95,000	95,000
504505	Cellular Telephone	3,415	5,100	4,335	4,335
504510	Utilities − Other−Steam/Water	727	1,500	0	0
504511	Utilities − Gas	10,050	5,102	5,883	5,883
504512	Utilities − Electric	238,741	245,295	269,493	269,493
504630	Postage	1,152	2,000	1,700	1,700
TOTAL CONTRACTUAL SERVICES		**711,823**	**1,504,489**	**743,584**	**743,584**
505010	Clothing	4,369	4,000	3,400	3,400
505025	Construction Supplies	3,025	5,000	4,250	4,250
505030	Diesel Fuel	0	500	425	425
505035	Computer Equipment	20	0	0	0
505040	Equipment	1,651,604	1,044,115	10,000	10,000
505045	Fuel	2,163	2,000	2,000	2,000
505060	Institutional Supplies	3,176	3,000	2,550	2,550
505070	Landscaping/Farm Supplies	1,582	1,000	850	850
505075	Law Enforce/Safety Supplies	72	500	425	425
505085	Medical/Lab Supplies	12	100	85	85
505095	Motor Oil/Lubricants/Veh Supplies	231	100	85	85
505100	Office Supplies	1,675	1,700	1,445	1,445
505105	Other Supplies	68	0	0	0
505125	Technical Supplies	478,379	325,000	300,000	300,000
505130	Vehicle Parts	745	5,000	4,000	4,000
505135	Inventory Expense	−90,725	0	0	0
TOTAL SUPPLIES &MATERIALS		**2,056,396**	**1,392,015**	**329,515**	**329,515**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2406 PUBLIC SAFETY − COMMUNICATIONS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
506060	Principal Bonds	157,268	0	0	0
506090	Interest on Bonds	3,932	0	0	0
TOTAL DEBT SERVICE		**161,200**	**0**	**0**	**0**
507010	Retirement	97,665	115,923	118,101	118,101
507015	Social Security Contribution	44,914	52,168	52,896	52,896
507016	FICA ACCRUAL	174	0	0	0
507020	Medical Insurance	106,445	147,708	158,239	158,239
507025	Medical Insurance − Retirees	127,567	136,810	161,660	161,660
507035	Dental Insurance − Active	0	6,084	5,823	5,823
507060	Dental Insurance − Retirees	0	5,628	6,123	6,123
961260	IS−Dental Insurance	4,481	0	0	0
961261	IS−Dental Retirees	4,753	0	0	0
TOTAL BENEFITS		**385,999**	**464,321**	**502,842**	**502,842**
900002	Work Order Labor	21,689	20,000	20,000	20,000
900005	Activity Allocation for Vehicles	10,858	150	150	150
918670	FS−M & C	1,769	230	230	230
961270	IS−Workers' Compensation	0	7	0	0
961275	IS−Liability Insurance	5,949	7,593	7,139	7,139
961280	IS−Risk Management	121	133	222	222
961285	IS−Mailroom	52	4	0	0
961991	IS−Info Services−Admin	285,926	319,594	332,796	332,796
968670	IS−Maint &Construction	78,826	22,641	21,545	21,545
968675	IS−Fleet Maintenance	47,088	45,697	49,984	49,984
971209	FS−Debt Service Chargeback	4,261,716	3,401,742	0	0
972402	FS−Public Safety Communications	−483,520	−857,665	−856,515	−856,515
972403	FS−Public Safety 911 &Emergency Srvc	−14,452	−17,564	−18,031	−18,031
975105	FS−Printing Services	50	11	31	31
TOTAL INTERDEPARTMENT CHARGES		**4,216,072**	**2,942,573**	**−442,449**	**−442,449**
DIVISION TOTAL		**9,503,619**	**6,985,309**	**1,824,949**	**1,824,949**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2407 PUBLIC SAFETY − 911 EMERGENCY COMMUNICATIONS

COMMIT ITEM DESCRIPTION		2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	239,694	224,208	233,178	233,178
501001	Accrued Salaries	862	0	0	0
TOTAL PERSONNEL SERVICES		**240,556**	**224,208**	**233,178**	**233,178**
504005	Travel	673	0	0	0
504205	Commercial Services	1,750	0	0	0
504260	Software Licenses	55,102	65,000	55,200	55,200
504285	Maintenance − Computer Equipment	818,544	868,700	899,850	899,850
504315	Professional Service−Computers	255,940	165,000	210,000	210,000
504320	Professional Services	0	200,000	0	0
504620	Membership	108	1,000	500	500
504625	Other Expense	0	3,000	0	0
504800	Agency Contracts	22,419,129	23,050,554	23,742,071	23,742,071
TOTAL CONTRACTUAL SERVICES		**23,551,246**	**24,353,254**	**24,907,621**	**24,907,621**
505035	Computer Equipment	0	50,000	42,500	42,500
505040	Equipment	0	2,427,132	0	0
TOTAL SUPPLIES &MATERIALS		**0**	**2,477,132**	**42,500**	**42,500**
506060	Principal Bonds	932,000	716,000	942,000	942,000
506090	Interest on Bonds	130,770	89,570	207,334	207,334
TOTAL DEBT SERVICE		**1,062,770**	**805,570**	**1,149,334**	**1,149,334**
507010	Retirement	38,514	38,116	39,826	39,826
507015	Social Security Contribution	17,553	17,152	17,838	17,838
507016	FICA ACCRUAL	63	0	0	0
507020	Medical Insurance	36,234	47,676	51,968	51,968
507025	Medical Insurance − Retirees	9,600	10,284	10,028	10,028
507035	Dental Insurance − Active	0	1,962	1,962	1,962
507060	Dental Insurance − Retirees	0	2,435	2,240	2,240
961260	IS−Dental Insurance	1,942	0	0	0
961261	IS−Dental Retirees	2,097	0	0	0
TOTAL BENEFITS		**106,003**	**117,625**	**123,862**	**123,862**
961275	IS−Liability Insurance	2,543	2,875	2,588	2,588
961280	IS−Risk Management	55	50	80	80
961991	IS−Info Services−Admin	802,355	1,160,367	1,291,140	1,291,140
972402	FS−Public Safety Communications	16,398	350,000	350,000	350,000
972403	FS−Public Safety 911 &Emergency Srvc	−680,000	−680,000	−680,000	−680,000
975105	FS−Printing Services	0	11	10	10
978101	FS−Airport	42,390	36,212	39,793	39,793
TOTAL INTERDEPARTMENT CHARGES		**183,741**	**869,515**	**1,003,611**	**1,003,611**
DIVISION TOTAL		**25,144,316**	**28,847,304**	**27,460,106**	**27,460,106**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2409 PUBLIC SAFETY − SAFETY &SECURITY

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	271,896	566,607	554,243	554,243
501001	Accrued Salaries	520	0	0	0
501010	Overtime	13,296	12,000	12,000	12,000
501030	Standby / Call−In Pay	25,017	35,000	30,000	30,000
501040	Longevity	475	850	850	850
501085	Parking Stipend	1,800	1,800	5,400	5,400
TOTAL PERSONNEL SERVICES		**313,004**	**616,257**	**602,493**	**602,493**
504005	Travel	188	1,000	0	0
504020	Training − Non−Computer	240	3,500	1,000	1,000
504035	Occupational Exams	41	500	200	200
504205	Commercial Services	5,324,726	4,180,000	5,138,668	5,138,668
504505	Cellular Telephone	0	2,100	1,700	1,700
TOTAL CONTRACTUAL SERVICES		**5,325,195**	**4,187,100**	**5,141,568**	**5,141,568**
505010	Clothing	2,236	8,000	6,500	6,500
505025	Construction Supplies	130	0	0	0
505035	Computer Equipment	2,392	0	0	0
505040	Equipment	1,042	0	0	0
505075	Law Enforce/Safety Supplies	437	2,000	1,000	1,000
505085	Medical/Lab Supplies	7,443	15,000	12,750	12,750
505100	Office Supplies	369	350	250	250
505105	Other Supplies	12	500	400	400
505125	Technical Supplies	593	0	0	0
505130	Vehicle Parts	0	4,000	2,000	2,000
TOTAL SUPPLIES &MATERIALS		**14,654**	**29,850**	**22,900**	**22,900**
507010	Retirement	38,572	104,455	101,982	101,982
507015	Social Security Contribution	24,230	47,007	45,678	45,678
507016	FICA ACCRUAL	60	0	0	0
507020	Medical Insurance	22,536	159,956	122,487	122,487
507025	Medical Insurance − Retirees	2,400	2,571	2,507	2,507
507035	Dental Insurance − Active	0	6,021	5,760	5,760
961260	IS−Dental Insurance	1,262	0	0	0
TOTAL BENEFITS		**89,060**	**320,010**	**278,414**	**278,414**
961265	IS−Unemployment Insurance	0	7,346	0	0
961275	IS−Liability Insurance	3,012	3,667	6,541	6,541
961280	IS−Risk Management	62	64	203	203
961991	IS−Info Services−Admin	27,930	36,973	78,250	78,250
968640	IS−CityPlace	30,644	36,081	49,493	49,493
968675	IS−Fleet Maintenance	13,190	16,330	17,862	17,862
972409	FS−PS Security	−5,794,205	−5,232,689	−6,176,786	−6,176,786
975105	FS−Printing Services	75	11	62	62
978001	FS−Transportation	111	0	0	0
TOTAL INTERDEPARTMENT CHARGES		**−5,719,181**	**−5,132,217**	**−6,024,375**	**−6,024,375**
DIVISION TOTAL		**22,732**	**21,000**	**21,000**	**21,000**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2410 PUBLIC SAFETY − UNIFIED COURT SYSTEM

COMMIT ITEM DESCRIPTION		2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
504205	Commercial Services	481,816	580,000	600,000	600,000
504290	Maintenance − Equipment	113,805	0	0	0
504320	Professional Services	17,130	0	0	0
504340	Rental of Space	3,018,366	3,073,123	3,136,735	3,136,735
504350	Taxes/Assessments	232,855	246,170	236,446	236,446
504510	Utilities − Other−Steam/Water	7,967	3,000	8,000	8,000
504511	Utilities − Gas	39,884	48,503	42,234	42,234
504512	Utilities − Electric	285,832	300,731	324,699	324,699
504800	Agency Contracts	121,868	0	0	0
TOTAL CONTRACTUAL SERVICES		**4,319,523**	**4,251,527**	**4,348,114**	**4,348,114**
507025	Medical Insurance − Retirees	6,722	0	0	0
TOTAL BENEFITS		**6,722**	**0**	**0**	**0**
900002	Work Order Labor	2,368	0	0	0
918670	FS−M & C	6,576	0	0	0
968625	IS−Hall of Justice	4,978,317	5,198,079	6,295,425	6,295,425
968670	IS−Maint &Construction	5,736	4,803	4,572	4,572
TOTAL INTERDEPARTMENT CHARGES		**4,992,997**	**5,202,882**	**6,299,997**	**6,299,997**
DIVISION TOTAL		**9,319,242**	**9,454,409**	**10,648,111**	**10,648,111**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2411 PUBLIC SAFETY − CENTRAL POLICE

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	120,135	112,104	116,589	116,589
501001	Accrued Salaries	531	0	0	0
TOTAL PERSONNEL SERVICES		**120,666**	**112,104**	**116,589**	**116,589**
504000	Mileage	56	225	100	100
504005	Travel	4,324	3,500	1,500	1,500
504205	Commercial Services	707	0	0	0
504260	Software Licenses	0	88,000	71,300	71,300
504285	Maintenance − Computer Equipment	289,528	320,650	329,182	329,182
504505	Cellular Telephone	298,981	315,000	300,000	300,000
504800	Agency Contracts	660,839	665,161	665,161	665,161
TOTAL CONTRACTUAL SERVICES		**1,254,435**	**1,392,536**	**1,367,243**	**1,367,243**
505040	Equipment	242	0	0	0
505100	Office Supplies	800	2,000	1,000	1,000
505125	Technical Supplies	20	0	0	0
TOTAL SUPPLIES &MATERIALS		**1,062**	**2,000**	**1,000**	**1,000**
506060	Principal Bonds	454,000	474,000	494,000	494,000
506090	Interest on Bonds	93,890	70,690	48,960	48,960
TOTAL DEBT SERVICE		**547,890**	**544,690**	**542,960**	**542,960**
507010	Retirement	22,085	19,058	19,913	19,913
507015	Social Security Contribution	8,981	8,576	8,919	8,919
507016	FICA ACCRUAL	39	0	0	0
507020	Medical Insurance	8,182	8,957	10,459	10,459
507025	Medical Insurance − Retirees	11,333	12,397	13,176	13,176
507035	Dental Insurance − Active	0	459	459	459
507060	Dental Insurance − Retirees	0	379	523	523
961260	IS−Dental Insurance	388	0	0	0
961261	IS−Dental Retirees	280	0	0	0
TOTAL BENEFITS		**51,288**	**49,826**	**53,449**	**53,449**
961275	IS−Liability Insurance	1,274	1,437	1,294	1,294
961280	IS−Risk Management	27	25	40	40
961991	IS−Info Services−Admin	4,879	1,745	2,436	2,436
972408	FS−PS Central Police	−75,939	−70,000	−210,630	−210,630
975105	FS−Printing Services	0	98	93	93
978576	FS−PW Admin/Labor	23,694	95,645	25,116	25,116
TOTAL INTERDEPARTMENT CHARGES		**−46,065**	**28,950**	**−181,651**	**−181,651**
DIVISION TOTAL		**1,929,276**	**2,130,106**	**1,899,590**	**1,899,590**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2412 PUBLIC SAFETY − MUTUAL AID FIRE BUREAU

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	715,890	734,001	799,708	799,708
501001	Accrued Salaries	5,177	0	0	0
501005	Temporary Help	58,364	0	0	0
501010	Overtime	3,917	4,000	0	0
501030	Standby / Call−In Pay	9,760	9,000	10,000	10,000
501040	Longevity	415	624	949	949
501085	Parking Stipend	300	0	300	300
TOTAL PERSONNEL SERVICES		**793,823**	**747,625**	**810,957**	**810,957**
504000	Mileage	1,422	3,000	2,250	2,250
504005	Travel	11,051	8,400	7,190	7,190
504020	Training − Non−Computer	1,500	0	0	0
504035	Occupational Exams	123	800	700	700
504205	Commercial Services	2,789	4,700	5,205	5,205
504260	Software Licenses	6,677	9,500	7,180	7,180
504285	Maintenance − Computer Equipment	38,646	81,000	50,000	50,000
504290	Maintenance − Equipment	3,685	5,500	5,350	5,350
504320	Professional Services	36,959	0	20,000	20,000
504500	Telephone	1,397	0	0	0
504505	Cellular Telephone	8,030	16,688	11,700	11,700
504620	Membership	542	600	600	600
504625	Other Expense	643	5,000	5,000	5,000
504630	Postage	22	50	50	50
504800	Agency Contracts	415,428	421,291	421,290	421,290
TOTAL CONTRACTUAL SERVICES		**528,914**	**556,529**	**536,515**	**536,515**
505000	Books/Periodicals	807	2,600	1,950	1,950
505010	Clothing	22,955	29,200	17,550	17,550
505015	Commissary	4	0	0	0
505025	Construction Supplies	2,179	7,500	7,500	7,500
505035	Computer Equipment	4,160	0	0	0
505040	Equipment	127,829	85,700	87,700	87,700
505050	Gasoline	115	150	125	125
505060	Institutional Supplies	134	200	170	170
505075	Law Enforce/Safety Supplies	55,132	116,951	15,525	15,525
505085	Medical/Lab Supplies	161	9,000	7,650	7,650
505095	Motor Oil/Lubricants/Veh Supplies	143	150	128	128
505100	Office Supplies	1,472	3,500	2,975	2,975
505105	Other Supplies	46	0	0	0
505110	Pharmaceuticals	1,193	0	0	0
505120	Recreational Supplies	616	0	0	0
505125	Technical Supplies	1,461	3,500	2,625	2,625
505130	Vehicle Parts	8,796	4,000	3,000	3,000
TOTAL SUPPLIES &MATERIALS		**227,203**	**262,451**	**146,898**	**146,898**
506060	Principal Bonds	0	0	55,000	55,000
506090	Interest on Bonds	0	0	76,061	76,061
TOTAL DEBT SERVICE		**0**	**0**	**131,061**	**131,061**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2412 PUBLIC SAFETY − MUTUAL AID FIRE BUREAU

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
507010	Retirement	93,816	127,084	138,476	138,476
507015	Social Security Contribution	56,534	57,178	61,999	61,999
507016	FICA ACCRUAL	370	0	0	0
507020	Medical Insurance	136,178	152,291	163,762	163,762
507025	Medical Insurance − Retirees	4,800	5,142	26,680	26,680
507035	Dental Insurance − Active	0	6,770	6,509	6,509
507060	Dental Insurance − Retirees	0	812	1,120	1,120
961260	IS−Dental Insurance	6,302	0	0	0
961261	IS−Dental Retirees	699	0	0	0
TOTAL BENEFITS		**298,699**	**349,277**	**398,546**	**398,546**
961265	IS−Unemployment Insurance	0	199	183	183
961275	IS−Liability Insurance	8,223	9,441	8,474	8,474
961280	IS−Risk Management	164	165	263	263
961991	IS−Info Services−Admin	61,197	72,021	74,060	74,060
965104	IS−HHS Services−Mailroom	330	299	329	329
968675	IS−Fleet Maintenance	45,625	79,287	86,724	86,724
972401	FS−Public Safety Lab	96,086	92,185	96,086	96,086
972402	FS−Public Safety Communications	465,715	465,715	465,715	465,715
972403	FS−Public Safety 911 &Emergency Srvc	677,967	680,000	680,000	680,000
972501	FS−District Attorney	60,000	60,000	60,000	60,000
973801	FS−Sheriff	155,000	155,000	155,000	155,000
975105	FS−Printing Services	75	54	62	62
978001	FS−Transportation	191	0	0	0
978576	FS−PW Admin/Labor	77,006	10,000	81,625	81,625
TOTAL INTERDEPARTMENT CHARGES		**1,647,579**	**1,624,366**	**1,708,521**	**1,708,521**
DIVISION TOTAL		**3,496,218**	**3,540,248**	**3,732,498**	**3,732,498**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2413 PUBLIC SAFETY − EMERGENCY MANAGEMENT

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	432,456	393,266	440,601	440,601
501001	Accrued Salaries	−180	0	0	0
501010	Overtime	12,369	0	0	0
501040	Longevity	0	375	375	375
TOTAL PERSONNEL SERVICES		**444,645**	**393,641**	**440,976**	**440,976**
504000	Mileage	133	0	0	0
504005	Travel	58,894	2,666	0	0
504020	Training − Non−Computer	3,340	5,000	4,000	4,000
504035	Occupational Exams	0	100	0	0
504205	Commercial Services	18,994	12,385	0	0
504260	Software Licenses	201,156	809	100,935	100,935
504285	Maintenance − Computer Equipment	18,284	0	0	0
504290	Maintenance − Equipment	3,241	0	0	0
504315	Professional Service−Computers	5,412	0	0	0
504320	Professional Services	214,164	189,883	100,000	100,000
504505	Cellular Telephone	6,601	5,000	0	0
504620	Membership	782	0	0	0
504625	Other Expense	3,693	20,762	0	0
504630	Postage	759	0	0	0
504800	Agency Contracts	155,689	2,000	1,000	1,000
TOTAL CONTRACTUAL SERVICES		**691,142**	**238,605**	**205,935**	**205,935**
505010	Clothing	625	1,500	1,000	1,000
505020	Computer Software	0	74,727	0	0
505025	Construction Supplies	543	19,292	0	0
505035	Computer Equipment	35,945	34,400	1,000	1,000
505040	Equipment	199,906	0	0	0
505075	Law Enforce/Safety Supplies	70,644	0	0	0
505085	Medical/Lab Supplies	3,393	0	0	0
505100	Office Supplies	3,802	5,000	0	0
505105	Other Supplies	75	0	0	0
505120	Recreational Supplies	96	0	0	0
505125	Technical Supplies	27,590	0	0	0
505140	Law Enforcement/Uniforms	3,600	0	0	0
TOTAL SUPPLIES &MATERIALS		**346,219**	**134,919**	**2,000**	**2,000**
507010	Retirement	60,154	50,727	75,392	75,392
507015	Social Security Contribution	32,748	31,061	33,735	33,735
507016	FICA ACCRUAL	−29	0	0	0
507020	Medical Insurance	50,210	69,769	77,892	77,892
507025	Medical Insurance − Retirees	87,354	99,251	84,810	84,810
507035	Dental Insurance − Active	0	3,715	3,715	3,715
507060	Dental Insurance − Retirees	0	4,816	5,003	5,003
961260	IS−Dental Insurance	3,066	0	0	0
961261	IS−Dental Retirees	4,054	0	0	0
TOTAL BENEFITS		**237,557**	**259,339**	**280,547**	**280,547**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2413 PUBLIC SAFETY − EMERGENCY MANAGEMENT

COMMIT ITEM DESCRIPTION		2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
541400	Equipment (Acquisition)	0	156,703	0	0
TOTAL ASSET EQUIPMENT		**0**	**156,703**	**0**	**0**
961265	IS−Unemployment Insurance	−1,718	8,129	6,939	6,939
961270	IS−Workers' Compensation	0	1,332	54	54
961275	IS−Liability Insurance	4,706	4,493	4,683	4,683
961280	IS−Risk Management	84	68	145	145
961285	IS−Mailroom	0	4	4	4
961991	IS−Info Services−Admin	187,143	228,627	275,309	275,309
968675	IS−Fleet Maintenance	41,877	35,468	38,795	38,795
972402	FS−Public Safety Communications	96	0	0	0
972403	FS−Public Safety 911 &Emergency Srvc	−23,520	−25,837	−25,837	−25,837
975105	FS−Printing Services	25	0	0	0
978001	FS−Transportation	296	0	0	0
TOTAL INTERDEPARTMENT CHARGES		**208,989**	**252,284**	**300,092**	**300,092**
DIVISION TOTAL		**1,928,552**	**1,435,491**	**1,229,550**	**1,229,550**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2414 PUBLIC SAFETY − MC CRIME LABORATORY

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	2,474,086	2,610,692	2,559,997	2,559,997
501001	Accrued Salaries	10,726	0	0	0
501010	Overtime	68	3,000	1,500	1,500
501040	Longevity	11,150	12,499	11,550	11,550
501085	Parking Stipend	14,400	16,800	13,942	13,942
TOTAL PERSONNEL SERVICES		**2,510,430**	**2,642,991**	**2,586,989**	**2,586,989**
504000	Mileage	1,454	500	500	500
504005	Travel	36,465	26,380	1,000	1,000
504006	Travel−Other Grants	938	0	0	0
504020	Training − Non−Computer	3,755	3,600	1,000	1,000
504030	Licensure / Accreditation Fees	2,705	30,000	5,000	5,000
504035	Occupational Exams	82	700	600	600
504205	Commercial Services	10,716	25,000	20,000	20,000
504260	Software Licenses	0	0	1,125	1,125
504285	Maintenance − Computer Equipment	46,360	900	6,300	6,300
504290	Maintenance − Equipment	140,872	92,504	15,000	15,000
504320	Professional Services	−164	0	0	0
504630	Postage	148	1,000	750	750
504670	Refund of Prior Yr Revenue	219	0	0	0
TOTAL CONTRACTUAL SERVICES		**243,550**	**180,584**	**51,275**	**51,275**
505000	Books/Periodicals	1,868	166,021	400	400
505005	Chemicals/Biologicals	523	17,000	14,000	14,000
505025	Construction Supplies	0	1,000	850	850
505035	Computer Equipment	13,263	200	0	0
505040	Equipment	48,002	186,531	5,000	5,000
505060	Institutional Supplies	67	0	0	0
505075	Law Enforce/Safety Supplies	1,360	2,000	1,500	1,500
505085	Medical/Lab Supplies	347,520	170,828	72,000	72,000
505100	Office Supplies	5,064	6,500	6,000	6,000
505105	Other Supplies	11,595	3,500	3,500	3,500
505125	Technical Supplies	1,223	0	0	0
505135	Inventory Expense	24,900	0	0	0
TOTAL SUPPLIES &MATERIALS		**455,385**	**553,580**	**103,250**	**103,250**
506060	Principal Bonds	733,366	712,644	722,515	722,515
506090	Interest on Bonds	183,359	147,211	111,332	111,332
TOTAL DEBT SERVICE		**916,725**	**859,855**	**833,847**	**833,847**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2414 PUBLIC SAFETY − MC CRIME LABORATORY

COMMIT ITEM DESCRIPTION		2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
507010	Retirement	399,328	446,448	439,478	439,478
507015	Social Security Contribution	181,646	200,906	196,837	196,837
507016	FICA ACCRUAL	744	0	0	0
507020	Medical Insurance	440,257	482,725	517,745	517,745
507025	Medical Insurance − Retirees	102,244	106,075	136,969	136,969
507035	Dental Insurance − Active	0	25,451	24,209	24,209
507060	Dental Insurance − Retirees	0	5,086	6,497	6,497
961260	IS−Dental Insurance	22,881	0	0	0
961261	IS−Dental Retirees	4,054	0	0	0
TOTAL BENEFITS		**1,151,154**	**1,266,691**	**1,321,735**	**1,321,735**
961275	IS−Liability Insurance	26,246	32,934	30,138	30,138
961280	IS−Risk Management	565	575	936	936
961991	IS−Info Services−Admin	268,286	358,604	374,425	374,425
968615	IS−Records Storage	4,898	3,330	3,557	3,557
968675	IS−Fleet Maintenance	698	795	869	869
968685	IS−PS Crime Lab	307,163	497,447	531,595	531,595
972401	FS−Public Safety Lab	−96,086	−92,185	−96,086	−96,086
972402	FS−Public Safety Communications	84	100	100	100
975105	FS−Printing Services	0	120	31	31
TOTAL INTERDEPARTMENT CHARGES		**511,854**	**801,720**	**845,565**	**845,565**
DIVISION TOTAL		**5,789,098**	**6,305,421**	**5,742,661**	**5,742,661**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2415 PUBLIC SAFETY − WEIGHTS &MEASURES

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	336,795	407,398	296,504	296,504
501001	Accrued Salaries	−3,988	0	0	0
501040	Longevity	1,227	1,600	750	750
TOTAL PERSONNEL SERVICES		**334,034**	**408,998**	**297,254**	**297,254**
504005	Travel	908	1,500	1,250	1,250
504035	Occupational Exams	0	200	0	0
504205	Commercial Services	1,225	2,500	2,000	2,000
504260	Software Licenses	440	0	0	0
504285	Maintenance − Computer Equipment	0	400	450	450
504505	Cellular Telephone	0	3,400	2,500	2,500
504620	Membership	475	910	700	700
504630	Postage	227	250	200	200
TOTAL CONTRACTUAL SERVICES		**3,275**	**9,160**	**7,100**	**7,100**
505010	Clothing	1,282	2,500	2,000	2,000
505025	Construction Supplies	726	1,000	850	850
505040	Equipment	15	1,500	1,200	1,200
505050	Gasoline	128	300	200	200
505060	Institutional Supplies	0	300	250	250
505075	Law Enforce/Safety Supplies	142	300	250	250
505085	Medical/Lab Supplies	0	200	170	170
505100	Office Supplies	298	300	300	300
505125	Technical Supplies	995	500	500	500
TOTAL SUPPLIES &MATERIALS		**3,586**	**6,900**	**5,720**	**5,720**
507010	Retirement	42,089	69,531	50,771	50,771
507015	Social Security Contribution	24,943	31,288	22,740	22,740
507016	FICA ACCRUAL	−301	0	0	0
507020	Medical Insurance	28,925	33,182	54,322	54,322
507025	Medical Insurance − Retirees	106,275	118,754	122,710	122,710
507035	Dental Insurance − Active	0	4,383	3,141	3,141
507060	Dental Insurance − Retirees	0	3,950	4,406	4,406
961260	IS−Dental Insurance	3,736	0	0	0
961261	IS−Dental Retirees	3,215	0	0	0
TOTAL BENEFITS		**208,882**	**261,088**	**258,090**	**258,090**
961275	IS−Liability Insurance	3,570	4,885	4,703	4,703
961280	IS−Risk Management	77	85	146	146
961285	IS−Mailroom	277	361	364	364
961991	IS−Info Services−Admin	26,223	30,163	25,553	25,553
968675	IS−Fleet Maintenance	33,133	43,758	47,863	47,863
975105	FS−Printing Services	751	1,409	1,051	1,051
978675	FS−Fleet Center Facility	14,292	16,488	18,060	18,060
TOTAL INTERDEPARTMENT CHARGES		**78,323**	**97,149**	**97,740**	**97,740**
DIVISION TOTAL		**628,100**	**783,295**	**665,904**	**665,904**
DEPARTMENT TOTAL		**100,096,781**	**101,895,577**	**91,825,199**	**91,825,199**

DEPARTMENT: 25 DISTRICT ATTORNEY
DIVISION: 2501 CENTRAL ADMINISTRATION

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	4,220,096	3,797,698	5,421,506	5,421,506
501001	Accrued Salaries	22,413	0	0	0
501010	Overtime	60,307	120,000	130,000	130,000
501030	Standby / Call−In Pay	188	0	0	0
501040	Longevity	12,021	15,056	19,048	19,048
501085	Parking Stipend	17,400	24,600	24,600	24,600
501090	Retention	7,500	0	0	0
501095	Stipend	4,000	0	0	0
TOTAL PERSONNEL SERVICES		**4,343,925**	**3,957,354**	**5,595,154**	**5,595,154**
504000	Mileage	14,242	15,000	0	0
504005	Travel	15,990	55,000	10,000	10,000
504020	Training − Non−Computer	442	5,000	5,000	5,000
504030	Licensure / Accreditation Fees	12,638	15,000	0	0
504035	Occupational Exams	1,394	2,500	2,000	2,000
504205	Commercial Services	15,193	81,400	37,600	37,600
504260	Software Licenses	177,925	211,723	189,772	189,772
504270	Local Transportation/Parking	15,483	14,668	17,113	17,113
504280	Maintenance − Buildings	5,417	30,000	0	0
504285	Maintenance − Computer Equipment	193,119	408,518	0	0
504290	Maintenance − Equipment	22,985	18,300	18,400	18,400
504305	Prep of Legal Transcripts	65,669	80,000	80,000	80,000
504320	Professional Services	99,650	85,000	90,000	90,000
504335	Rental of Equipment	1,301	2,604	3,624	3,624
504360	Operating &Mainenance Expenses	206	0	0	0
504505	Cellular Telephone	12,163	14,250	14,250	14,250
504605	Confidential Expense	15,000	45,000	60,000	60,000
504615	Jurors − Fees and Expense	2,400	0	0	0
504620	Membership	400	16,762	16,762	16,762
504630	Postage	11,399	30,000	30,000	30,000
504800	Agency Contracts	0	365,000	0	0
TOTAL CONTRACTUAL SERVICES		**683,016**	**1,495,725**	**574,521**	**574,521**
505035	Computer Equipment	13,035	0	0	0
505040	Equipment	45,373	315,497	0	0
505060	Institutional Supplies	2,931	0	0	0
505075	Law Enforce/Safety Supplies	5,150	5,000	5,000	5,000
505085	Medical/Lab Supplies	1,492	0	1,500	1,500
505100	Office Supplies	29,455	40,000	30,090	30,090
505105	Other Supplies	496	0	0	0
505125	Technical Supplies	9,883	31,000	31,000	31,000
TOTAL SUPPLIES &MATERIALS		**107,815**	**391,497**	**67,590**	**67,590**

DEPARTMENT: 25 DISTRICT ATTORNEY
DIVISION: 2501 CENTRAL ADMINISTRATION

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
507010	Retirement	448,018	1,077,877	951,449	951,449
507015	Social Security Contribution	319,260	370,898	422,874	422,874
507016	FICA ACCRUAL	2,067	0	0	0
507020	Medical Insurance	455,939	637,942	661,228	661,228
507025	Medical Insurance − Retirees	281,354	333,775	406,245	406,245
507035	Dental Insurance − Active	0	39,769	39,886	39,886
507060	Dental Insurance − Retirees	0	24,350	24,281	24,281
961260	IS−Dental Insurance	30,292	0	0	0
961261	IS−Dental Retirees	18,983	0	0	0
TOTAL BENEFITS		**1,555,913**	**2,484,611**	**2,505,963**	**2,505,963**
541600	Transportation Equipment	85,793	0	0	0
TOTAL ASSET EQUIPMENT		**85,793**	**0**	**0**	**0**
961265	IS−Unemployment Insurance	3,067	137	1,114	1,114
961270	IS−Workers' Compensation	4,478	9,204	4,931	4,931
961275	IS−Liability Insurance	45,708	59,786	57,010	57,010
961280	IS−Risk Management	907	1,043	1,708	1,708
961285	IS−Mailroom	54	1,183	1,192	1,192
961991	IS−Info Services−Admin	751,199	876,038	1,029,684	1,029,684
968615	IS−Records Storage	129,878	125,209	133,724	133,724
968625	IS−Hall of Justice	468,525	489,208	592,483	592,483
968675	IS−Fleet Maintenance	164,893	127,267	139,205	139,205
971801	FS−Communications	5,021	5,108	0	0
972501	FS−District Attorney	−60,000	−60,000	−102,500	−102,500
975105	FS−Printing Services	8,804	5,435	7,033	7,033
978001	FS−Transportation	291	0	0	0
TOTAL INTERDEPARTMENT CHARGES		**1,522,825**	**1,639,618**	**1,865,584**	**1,865,584**
DIVISION TOTAL		**8,299,287**	**9,968,805**	**10,608,812**	**10,608,812**

DEPARTMENT: 25 DISTRICT ATTORNEY
DIVISION: 2502 GRAND JURY ADMINISTRATION

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	905,154	916,988	1,032,769	1,032,769
501001	Accrued Salaries	−9,392	0	0	0
501005	Temporary Help	3,348	0	0	0
501010	Overtime	814	10,000	5,000	5,000
501015	Shift Differential	70,193	80,000	80,000	80,000
501040	Longevity	1,902	3,225	3,225	3,225
501085	Parking Stipend	4,800	5,400	5,400	5,400
TOTAL PERSONNEL SERVICES		**976,819**	**1,015,613**	**1,126,394**	**1,126,394**
504260	Software Licenses	5,465	5,465	6,750	6,750
504615	Jurors − Fees and Expense	3,315	5,500	7,000	7,000
504625	Other Expense	194	0	0	0
TOTAL CONTRACTUAL SERVICES		**8,974**	**10,965**	**13,750**	**13,750**
507010	Retirement	121,409	171,738	191,465	191,465
507015	Social Security Contribution	72,857	77,281	85,753	85,753
507016	FICA ACCRUAL	−706	0	0	0
507020	Medical Insurance	100,848	97,877	103,693	103,693
507025	Medical Insurance − Retirees	103,757	123,895	130,551	130,551
507035	Dental Insurance − Active	0	6,741	7,983	7,983
507060	Dental Insurance − Retirees	0	5,520	3,286	3,286
961260	IS−Dental Insurance	6,693	0	0	0
961261	IS−Dental Retirees	4,181	0	0	0
TOTAL BENEFITS		**409,039**	**483,052**	**522,731**	**522,731**
961275	IS−Liability Insurance	10,388	12,318	10,586	10,586
961280	IS−Risk Management	207	215	329	329
961991	IS−Info Services−Admin	11,023	4,760	4,742	4,742
TOTAL INTERDEPARTMENT CHARGES		**21,618**	**17,293**	**15,657**	**15,657**
DIVISION TOTAL		**1,416,450**	**1,526,923**	**1,678,532**	**1,678,532**

DEPARTMENT: 25 DISTRICT ATTORNEY
DIVISION: 2503 APPEALS BUREAU

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	1,007,249	1,106,696	1,231,198	1,231,198
501001	Accrued Salaries	1,882	0	0	0
501040	Longevity	0	0	375	375
501085	Parking Stipend	1,200	1,200	1,200	1,200
TOTAL PERSONNEL SERVICES		**1,010,331**	**1,107,896**	**1,232,773**	**1,232,773**
504020	Training − Non−Computer	240	0	0	0
504205	Commercial Services	2,788	0	0	0
504260	Software Licenses	22,121	34,078	35,121	35,121
TOTAL CONTRACTUAL SERVICES		**25,149**	**34,078**	**35,121**	**35,121**
505000	Books/Periodicals	14,628	20,000	21,000	21,000
TOTAL SUPPLIES &MATERIALS		**14,628**	**20,000**	**21,000**	**21,000**
507010	Retirement	157,010	188,139	210,352	210,352
507015	Social Security Contribution	73,140	84,663	94,214	94,214
507016	FICA ACCRUAL	121	0	0	0
507020	Medical Insurance	138,692	161,154	201,532	201,532
507025	Medical Insurance − Retirees	19,200	20,568	33,233	33,233
507035	Dental Insurance − Active	0	6,543	8,244	8,244
507060	Dental Insurance − Retirees	0	3,193	3,286	3,286
961260	IS−Dental Insurance	6,070	0	0	0
961261	IS−Dental Retirees	2,656	0	0	0
TOTAL BENEFITS		**396,889**	**464,260**	**550,861**	**550,861**
961275	IS−Liability Insurance	10,678	12,613	12,776	12,776
961280	IS−Risk Management	230	220	397	397
961991	IS−Info Services−Admin	7,182	3,360	3,649	3,649
TOTAL INTERDEPARTMENT CHARGES		**18,090**	**16,193**	**16,822**	**16,822**
DIVISION TOTAL		**1,465,087**	**1,642,427**	**1,856,577**	**1,856,577**

DEPARTMENT: 25 DISTRICT ATTORNEY
DIVISION: 2504 DWI BUREAU

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	638,384	780,693	887,493	887,493
501001	Accrued Salaries	−2,042	0	0	0
501055	Mandated Training	0	0	639	639
501085	Parking Stipend	600	0	0	0
501095	Stipend	16,000	0	0	0
TOTAL PERSONNEL SERVICES		**652,942**	**780,693**	**888,132**	**888,132**
507010	Retirement	73,069	132,720	151,582	151,582
507015	Social Security Contribution	49,404	59,723	67,893	67,893
507016	FICA ACCRUAL	−130	0	0	0
507020	Medical Insurance	23,128	62,971	110,021	110,021
507025	Medical Insurance − Retirees	21,723	27,924	29,678	29,678
507035	Dental Insurance − Active	0	3,798	4,465	4,465
507060	Dental Insurance − Retirees	0	812	1,120	1,120
961260	IS−Dental Insurance	1,740	0	0	0
961261	IS−Dental Retirees	562	0	0	0
TOTAL BENEFITS		**169,496**	**287,948**	**364,759**	**364,759**
961270	IS−Workers' Compensation	0	43	9	9
961275	IS−Liability Insurance	6,807	10,559	9,012	9,012
961280	IS−Risk Management	146	184	280	280
961991	IS−Info Services−Admin	3,594	2,042	1,722	1,722
TOTAL INTERDEPARTMENT CHARGES		**10,547**	**12,828**	**11,023**	**11,023**
DIVISION TOTAL		**832,985**	**1,081,469**	**1,263,914**	**1,263,914**

DEPARTMENT: 25 DISTRICT ATTORNEY
DIVISION: 2505 SPECIAL VICTIMS BUREAU

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	2,129,863	2,201,848	2,298,136	2,298,136
501001	Accrued Salaries	26,001	0	0	0
501005	Temporary Help	11,637	0	0	0
501010	Overtime	420	0	0	0
501040	Longevity	375	375	850	850
501055	Mandated Training	0	0	3,775	3,775
501085	Parking Stipend	2,400	1,800	1,800	1,800
501095	Stipend	4,000	0	0	0
TOTAL PERSONNEL SERVICES		**2,174,696**	**2,204,023**	**2,304,561**	**2,304,561**
504005	Travel	850	15,825	0	0
TOTAL CONTRACTUAL SERVICES		**850**	**15,825**	**0**	**0**
507010	Retirement	262,535	387,952	392,664	392,664
507011	Retirement − Non NYS	7,448	0	0	0
507015	Social Security Contribution	158,755	146,786	175,869	175,869
507016	FICA ACCRUAL	1,933	0	0	0
507020	Medical Insurance	211,475	239,750	319,615	319,615
507025	Medical Insurance − Retirees	30,392	33,247	0	0
507035	Dental Insurance − Active	0	11,583	13,067	13,067
507060	Dental Insurance − Retirees	0	758	0	0
961260	IS−Dental Insurance	10,459	0	0	0
961261	IS−Dental Retirees	559	0	0	0
TOTAL BENEFITS		**683,556**	**820,076**	**901,215**	**901,215**
961265	IS−Unemployment Insurance	7,289	0	7,043	7,043
961270	IS−Workers' Compensation	61	217	242	242
961275	IS−Liability Insurance	22,725	22,084	22,146	22,146
961280	IS−Risk Management	466	385	688	688
961991	IS−Info Services−Admin	13,055	5,100	4,853	4,853
TOTAL INTERDEPARTMENT CHARGES		**43,596**	**27,786**	**34,972**	**34,972**
DIVISION TOTAL		**2,902,698**	**3,067,710**	**3,240,748**	**3,240,748**

DEPARTMENT: 25 DISTRICT ATTORNEY
DIVISION: 2506 LOCAL COURT BUREAU

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	1,614,995	2,305,611	3,084,529	3,084,529
501001	Accrued Salaries	3,578	0	0	0
501010	Overtime	4,677	5,000	5,000	5,000
501040	Longevity	750	0	0	0
501085	Parking Stipend	1,200	0	0	0
501090	Retention	1,000	0	0	0
501095	Stipend	16,000	0	0	0
TOTAL PERSONNEL SERVICES		**1,642,200**	**2,310,611**	**3,089,529**	**3,089,529**
507010	Retirement	209,175	392,810	527,690	527,690
507015	Social Security Contribution	120,768	176,762	236,349	236,349
507016	FICA ACCRUAL	281	0	0	0
507020	Medical Insurance	191,252	286,734	390,095	390,095
507025	Medical Insurance − Retirees	7,200	7,713	15,042	15,042
507035	Dental Insurance − Active	0	12,375	16,110	16,110
507060	Dental Insurance − Retirees	0	758	3,285	3,285
961260	IS−Dental Insurance	7,674	0	0	0
961261	IS−Dental Retirees	559	0	0	0
TOTAL BENEFITS		**536,909**	**877,152**	**1,188,571**	**1,188,571**
961265	IS−Unemployment Insurance	841	1,057	1,245	1,245
961275	IS−Liability Insurance	17,303	25,410	36,805	36,805
961280	IS−Risk Management	369	443	1,144	1,144
961991	IS−Info Services−Admin	14,804	8,177	9,537	9,537
TOTAL INTERDEPARTMENT CHARGES		**33,317**	**35,087**	**48,731**	**48,731**
DIVISION TOTAL		**2,212,426**	**3,222,850**	**4,326,831**	**4,326,831**

DEPARTMENT: 25 DISTRICT ATTORNEY
DIVISION: 2507 GENERAL FELONY BUREAU

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	824,268	889,226	0	0
501001	Accrued Salaries	7,938	0	0	0
501090	Retention	−8,500	0	0	0
501095	Stipend	21,667	0	0	0
TOTAL PERSONNEL SERVICES		**845,373**	**889,226**	**0**	**0**
507010	Retirement	110,472	143,508	0	0
507015	Social Security Contribution	61,527	67,525	0	0
507016	FICA ACCRUAL	559	0	0	0
507020	Medical Insurance	65,746	66,930	0	0
507025	Medical Insurance − Retirees	28,249	30,794	0	0
507035	Dental Insurance − Active	0	4,257	0	0
507060	Dental Insurance − Retirees	0	1,623	0	0
961260	IS−Dental Insurance	4,782	0	0	0
961261	IS−Dental Retirees	1,398	0	0	0
TOTAL BENEFITS		**272,733**	**314,637**	**0**	**0**
961275	IS−Liability Insurance	8,016	9,586	0	0
961280	IS−Risk Management	187	152	0	0
961991	IS−Info Services−Admin	6,259	2,042	0	0
TOTAL INTERDEPARTMENT CHARGES		**14,462**	**11,780**	**0**	**0**
DIVISION TOTAL		**1,132,568**	**1,215,643**	**0**	**0**

DEPARTMENT: 25 DISTRICT ATTORNEY
DIVISION: 2508 MAJOR FELONY BUREAU

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	2,418,317	2,564,806	2,422,639	2,422,639
501001	Accrued Salaries	25,769	0	0	0
501010	Overtime	−413	0	0	0
501040	Longevity	0	750	746	746
501085	Parking Stipend	−200	0	0	0
TOTAL PERSONNEL SERVICES		**2,443,473**	**2,565,556**	**2,423,385**	**2,423,385**
504000	Mileage	0	25,000	15,000	15,000
504005	Travel	7,517	0	10,000	10,000
504030	Licensure / Accreditation Fees	0	0	15,000	15,000
504205	Commercial Services	0	0	10,000	10,000
504260	Software Licenses	0	0	269,910	269,910
504280	Maintenance − Buildings	0	0	60,000	60,000
504285	Maintenance − Computer Equipment	0	0	302,900	302,900
504320	Professional Services	8,000	0	0	0
TOTAL CONTRACTUAL SERVICES		**15,517**	**25,000**	**682,810**	**682,810**
505040	Equipment	0	0	25,000	25,000
505100	Office Supplies	0	0	9,910	9,910
TOTAL SUPPLIES &MATERIALS		**0**	**0**	**34,910**	**34,910**
507010	Retirement	244,296	411,144	413,913	413,913
507015	Social Security Contribution	184,822	196,265	185,391	185,391
507016	FICA ACCRUAL	1,801	0	0	0
507020	Medical Insurance	202,087	236,798	340,542	340,542
507025	Medical Insurance − Retirees	35,192	38,389	45,363	45,363
507035	Dental Insurance − Active	0	11,616	13,935	13,935
507060	Dental Insurance − Retirees	0	1,623	1,120	1,120
961260	IS−Dental Insurance	10,755	0	0	0
961261	IS−Dental Retirees	1,398	0	0	0
TOTAL BENEFITS		**680,351**	**895,835**	**1,000,264**	**1,000,264**
961275	IS−Liability Insurance	25,642	23,522	34,840	34,840
961280	IS−Risk Management	303	285	1,082	1,082
961991	IS−Info Services−Admin	12,056	6,633	7,531	7,531
TOTAL INTERDEPARTMENT CHARGES		**38,001**	**30,440**	**43,453**	**43,453**
DIVISION TOTAL		**3,177,342**	**3,516,831**	**4,184,822**	**4,184,822**

DEPARTMENT: 25 DISTRICT ATTORNEY
DIVISION: 2509 SPECIAL INVESTIGATIONS BUREAU

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	875,743	756,059	1,270,425	1,270,425
501001	Accrued Salaries	809	0	0	0
501010	Overtime	479	0	0	0
501055	Mandated Training	0	0	1,882	1,882
501085	Parking Stipend	800	0	0	0
501095	Stipend	4,000	0	0	0
TOTAL PERSONNEL SERVICES		**881,831**	**756,059**	**1,272,307**	**1,272,307**
504005	Travel	47	0	0	0
TOTAL CONTRACTUAL SERVICES		**47**	**0**	**0**	**0**
507010	Retirement	177,406	128,529	216,988	216,988
507015	Social Security Contribution	59,522	57,840	97,190	97,190
507016	FICA ACCRUAL	64	0	0	0
507020	Medical Insurance	65,485	80,236	157,013	157,013
507035	Dental Insurance − Active	0	4,478	7,067	7,067
961260	IS−Dental Insurance	4,399	0	0	0
TOTAL BENEFITS		**306,876**	**271,083**	**478,258**	**478,258**
961275	IS−Liability Insurance	9,335	13,672	8,728	8,728
961280	IS−Risk Management	199	239	271	271
961991	IS−Info Services−Admin	5,329	2,887	1,680	1,680
TOTAL INTERDEPARTMENT CHARGES		**14,863**	**16,798**	**10,679**	**10,679**
DIVISION TOTAL		**1,203,617**	**1,043,940**	**1,761,244**	**1,761,244**

DEPARTMENT: 25 DISTRICT ATTORNEY
DIVISION: 2510 PUBLIC CORRUPTION/ECONOMIC CRIME BUREAU

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	372,037	444,399	0	0
501001	Accrued Salaries	1,217	0	0	0
501095	Stipend	6,000	0	0	0
TOTAL PERSONNEL SERVICES		**379,254**	**444,399**	**0**	**0**
504000	Mileage	0	5,000	0	0
504625	Other Expense	0	26,528	0	0
TOTAL CONTRACTUAL SERVICES		**0**	**31,528**	**0**	**0**
507010	Retirement	48,854	65,146	0	0
507015	Social Security Contribution	28,572	34,676	0	0
507016	FICA ACCRUAL	84	0	0	0
507020	Medical Insurance	8,998	14,669	0	0
507025	Medical Insurance − Retirees	4,800	5,142	0	0
507035	Dental Insurance − Active	0	917	0	0
507060	Dental Insurance − Retirees	0	812	0	0
961260	IS−Dental Insurance	388	0	0	0
961261	IS−Dental Retirees	699	0	0	0
TOTAL BENEFITS		**92,395**	**121,362**	**0**	**0**
961275	IS−Liability Insurance	4,033	6,266	0	0
961280	IS−Risk Management	98	74	0	0
961991	IS−Info Services−Admin	2,018	1,253	0	0
TOTAL INTERDEPARTMENT CHARGES		**6,149**	**7,593**	**0**	**0**
DIVISION TOTAL		**477,798**	**604,882**	**0**	**0**
DEPARTMENT TOTAL		**23,120,258**	**26,891,480**	**28,921,480**	**28,921,480**

DEPARTMENT: 26 PUBLIC DEFENDER
DIVISION: 26 PUBLIC DEFENDER

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	12,827,554	8,916,292	5,362,061	5,362,061
501001	Accrued Salaries	58,853	0	0	0
501005	Temporary Help	7,443	7,968	0	0
501010	Overtime	30,701	10,000	10,000	10,000
501040	Longevity	15,398	6,712	5,862	5,862
501045	Tuition Reimbursement − FSW	315	350	350	350
501055	Mandated Training	18,183	5,000	1,000	1,000
501085	Parking Stipend	20,400	27,000	18,000	18,000
501095	Stipend	70,000	100,000	80,000	80,000
TOTAL PERSONNEL SERVICES		**13,048,847**	**9,073,322**	**5,477,273**	**5,477,273**
504000	Mileage	48,903	64,500	50,000	50,000
504005	Travel	10,577	17,741	5,000	5,000
504030	Licensure / Accreditation Fees	343	500	500	500
504035	Occupational Exams	928	3,000	1,000	1,000
504205	Commercial Services	72,573	68,900	62,454	62,454
504260	Software Licenses	135,230	0	0	0
504270	Local Transportation/Parking	15,038	23,500	8,500	8,500
504285	Maintenance − Computer Equipment	38,208	32,500	0	0
504305	Prep of Legal Transcripts	41,840	65,000	40,000	40,000
504320	Professional Services	301,428	113,481	5,000	5,000
504340	Rental of Space	397,863	295,000	284,535	284,535
504505	Cellular Telephone	2,568	2,250	0	0
504630	Postage	4,212	2,000	2,500	2,500
504660	Employee Incentive Awards	0	300	300	300
TOTAL CONTRACTUAL SERVICES		**1,069,711**	**688,672**	**459,789**	**459,789**
505000	Books/Periodicals	7,420	7,000	7,000	7,000
505035	Computer Equipment	27,825	0	0	0
505040	Equipment	21,257	29,126	0	0
505100	Office Supplies	31,018	2,250	0	0
TOTAL SUPPLIES &MATERIALS		**87,520**	**38,376**	**7,000**	**7,000**
507010	Retirement	1,699,140	1,954,410	918,551	918,551
507011	Retirement − Non NYS	32,203	0	0	0
507015	Social Security Contribution	948,847	454,030	411,110	411,110
507016	FICA ACCRUAL	4,185	0	0	0
507020	Medical Insurance	1,520,889	881,377	808,823	808,823
507025	Medical Insurance − Retirees	263,119	302,821	284,323	284,323
507035	Dental Insurance − Active	0	43,857	36,531	36,531
507060	Dental Insurance − Retirees	0	23,592	28,153	28,153
961255	IS−Medical Insurance	0	0	0	0
961260	IS−Dental Insurance	78,625	0	0	0
961261	IS−Dental Retirees	19,286	0	0	0
TOTAL BENEFITS		**4,566,294**	**3,660,087**	**2,487,491**	**2,487,491**

DEPARTMENT: 26 PUBLIC DEFENDER
DIVISION: 26 PUBLIC DEFENDER

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
900002	Work Order Labor	2,640	2,000	3,000	3,000
918670	FS−M & C	2,336	300	300	300
961265	IS−Unemployment Insurance	20,537	3,224	9,586	9,586
961270	IS−Workers' Compensation	53,321	13,500	26,261	26,261
961275	IS−Liability Insurance	137,090	79,537	68,543	68,543
961280	IS−Risk Management	1,354	1,383	2,121	2,121
961285	IS−Mailroom	10,923	21,691	21,867	21,867
961991	IS−Info Services−Admin	572,425	849,219	964,165	964,165
968615	IS−Records Storage	80,923	79,933	85,369	85,369
968670	IS−Maint &Construction	6,393	2,011	1,914	1,914
971701	FS−Human Resources NON−ICAP	1,922	1,000	0	0
972409	FS−PS Security	13,074	0	0	0
975105	FS−Printing Services	4,989	7,652	5,849	5,849
978001	FS−Transportation	51	0	0	0
TOTAL INTERDEPARTMENT CHARGES		**907,978**	**1,061,450**	**1,188,975**	**1,188,975**
DIVISION TOTAL		**19,680,350**	**14,521,907**	**9,620,528**	**9,620,528**
DEPARTMENT TOTAL		**19,680,350**	**14,521,907**	**9,620,528**	**9,620,528**

DEPARTMENT: 29 OFFICE OF PUBLIC INTEGRITY
DIVISION: 29 OFFICE OF PUBLIC INTEGRITY

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	501,606	560,773	511,396	511,396
501001	Accrued Salaries	1,646	0	0	0
501005	Temporary Help	10,558	0	0	0
501040	Longevity	675	1,149	1,624	1,624
501085	Parking Stipend	1,200	1,200	1,200	1,200
TOTAL PERSONNEL SERVICES		**515,685**	**563,122**	**514,220**	**514,220**
504005	Travel	4,646	3,000	3,000	3,000
504035	Occupational Exams	41	0	0	0
504205	Commercial Services	8,731	8,184	7,280	7,280
504260	Software Licenses	0	407	407	407
504270	Local Transportation/Parking	3,667	3,667	3,667	3,667
504320	Professional Services	860	7,430	3,360	3,360
504340	Rental of Space	25,220	22,500	22,500	22,500
504505	Cellular Telephone	1,391	1,500	1,500	1,500
504512	Utilities − Electric	259	1,440	2,400	2,400
504620	Membership	660	660	660	660
TOTAL CONTRACTUAL SERVICES		**45,475**	**48,788**	**44,774**	**44,774**
505000	Books/Periodicals	270	300	60	60
505010	Clothing	581	0	300	300
505100	Office Supplies	2,686	2,200	1,500	1,500
TOTAL SUPPLIES &MATERIALS		**3,537**	**2,500**	**1,860**	**1,860**
507010	Retirement	66,354	95,528	87,625	87,625
507015	Social Security Contribution	37,865	42,987	39,246	39,246
507016	FICA ACCRUAL	108	0	0	0
507020	Medical Insurance	98,041	110,755	129,155	129,155
507025	Medical Insurance − Retirees	36,860	43,108	77,087	77,087
507035	Dental Insurance − Active	0	4,122	3,861	3,861
507060	Dental Insurance − Retirees	0	1,190	1,643	1,643
961260	IS−Dental Insurance	3,613	0	0	0
961261	IS−Dental Retirees	979	0	0	0
TOTAL BENEFITS		**243,820**	**297,690**	**338,617**	**338,617**
961275	IS−Liability Insurance	5,426	6,631	6,474	6,474
961280	IS−Risk Management	115	116	201	201
961285	IS−Mailroom	1,110	112	113	113
961991	IS−Info Services−Admin	46,777	48,208	56,062	56,062
968670	IS−Maint &Construction	0	77	73	73
968675	IS−Fleet Maintenance	9,631	15,460	16,910	16,910
975105	FS−Printing Services	0	128	121	121
TOTAL INTERDEPARTMENT CHARGES		**63,059**	**70,732**	**79,954**	**79,954**
DIVISION TOTAL		**871,576**	**982,832**	**979,425**	**979,425**
DEPARTMENT TOTAL		**871,576**	**982,832**	**979,425**	**979,425**

DEPARTMENT: 38 SHERIFF
DIVISION: 3801 SHERIFF − ADMINISTRATION

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	2,372,431	2,570,608	2,609,992	2,609,992
501001	Accrued Salaries	14,001	0	0	0
501010	Overtime	132,643	143,000	157,846	157,846
501015	Shift Differential	370	250	300	300
501020	Special Holiday Pay	34,138	46,482	46,240	46,240
501025	Roll Call Pay	19,910	22,880	20,800	20,800
501030	Standby / Call−In Pay	508	0	0	0
501040	Longevity	1,331	2,450	2,750	2,750
501050	Tuition Reimbursement	1,125	0	0	0
TOTAL PERSONNEL SERVICES		**2,576,457**	**2,785,670**	**2,837,928**	**2,837,928**
504000	Mileage	0	500	250	250
504005	Travel	36,527	48,500	45,000	45,000
504015	Training − Computer related	38	400	0	0
504020	Training − Non−Computer	2,147	800	0	0
504025	Clothing allowance	5,500	5,950	4,200	4,200
504030	Licensure / Accreditation Fees	0	330	330	330
504205	Commercial Services	9,232	21,228	17,433	17,433
504270	Local Transportation/Parking	11,633	14,252	15,075	15,075
504290	Maintenance − Equipment	188	900	900	900
504305	Prep of Legal Transcripts	919	1,000	1,000	1,000
504320	Professional Services	26,775	45,000	26,000	26,000
504505	Cellular Telephone	5,732	5,331	6,113	6,113
504620	Membership	4,728	8,039	7,440	7,440
504625	Other Expense	2,345	6,000	2,500	2,500
504630	Postage	146	250	250	250
TOTAL CONTRACTUAL SERVICES		**105,910**	**158,480**	**126,491**	**126,491**
505000	Books/Periodicals	635	1,000	800	800
505025	Construction Supplies	409	1,000	500	500
505035	Computer Equipment	14	0	0	0
505040	Equipment	32,107	29,600	0	0
505100	Office Supplies	135	200	0	0
505125	Technical Supplies	811	8,500	8,500	8,500
TOTAL SUPPLIES &MATERIALS		**34,111**	**40,300**	**9,800**	**9,800**
507010	Retirement	337,987	473,565	484,719	484,719
507011	Retirement − Non NYS	8,119	0	0	0
507015	Social Security Contribution	187,804	213,100	217,104	217,104
507016	FICA ACCRUAL	1,162	0	0	0
507020	Medical Insurance	309,036	373,192	431,176	431,176
507025	Medical Insurance − Retirees	306,987	343,811	323,408	323,408
507035	Dental Insurance − Active	0	20,214	21,132	21,132
507060	Dental Insurance − Retirees	0	12,223	11,865	11,865
961260	IS−Dental Insurance	17,968	0	0	0
961261	IS−Dental Retirees	9,849	0	0	0
TOTAL BENEFITS		**1,178,912**	**1,436,105**	**1,489,404**	**1,489,404**

DEPARTMENT: 38 SHERIFF
DIVISION: 3801 SHERIFF − ADMINISTRATION

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
961265	IS−Unemployment Insurance	0	187	0	0
961270	IS−Workers' Compensation	8,185	0	2,856	2,856
961275	IS−Liability Insurance	26,452	75,031	78,057	78,057
961280	IS−Risk Management	542	563	922	922
961991	IS−Info Services−Admin	573,533	1,045,724	1,040,657	1,040,657
968615	IS−Records Storage	40,094	42,888	45,807	45,807
968625	IS−Hall of Justice	96,200	100,447	121,652	121,652
968655	IS−Public Safety Building	629,742	638,423	640,655	640,655
971701	FS−Human Resources NON−ICAP	1,519	0	1,500	1,500
975105	FS−Printing Services	343	6,149	2,004	2,004
TOTAL INTERDEPARTMENT CHARGES		**1,376,610**	**1,909,412**	**1,934,110**	**1,934,110**
DIVISION TOTAL		**5,272,000**	**6,329,967**	**6,397,733**	**6,397,733**

DEPARTMENT: 38 SHERIFF
DIVISION: 3802 SHERIFF − CIVIL BUREAU

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	1,127,607	1,172,265	1,232,433	1,232,433
501001	Accrued Salaries	7,354	0	0	0
501010	Overtime	45,617	51,012	50,000	50,000
501020	Special Holiday Pay	27,387	40,922	46,990	46,990
501025	Roll Call Pay	31,460	31,460	31,460	31,460
501040	Longevity	1,353	1,725	2,200	2,200
TOTAL PERSONNEL SERVICES		**1,240,778**	**1,297,384**	**1,363,083**	**1,363,083**
504005	Travel	4,384	5,000	5,000	5,000
504025	Clothing allowance	8,114	8,800	8,800	8,800
504205	Commercial Services	706	5,246	2,346	2,346
504270	Local Transportation/Parking	12,936	13,824	13,852	13,852
504290	Maintenance − Equipment	0	600	2,376	2,376
504335	Rental of Equipment	5,300	5,732	3,970	3,970
504505	Cellular Telephone	1,276	2,183	990	990
504630	Postage	87,000	80,000	96,125	96,125
TOTAL CONTRACTUAL SERVICES		**119,716**	**121,385**	**133,459**	**133,459**
505000	Books/Periodicals	0	300	0	0
505010	Clothing	0	500	0	0
505040	Equipment	0	3,000	0	0
505075	Law Enforce/Safety Supplies	0	1,000	10,000	10,000
505080	Library Materials	347	325	350	350
505100	Office Supplies	636	2,200	0	0
505140	Law Enforcement/Uniforms	0	7,500	0	0
TOTAL SUPPLIES &MATERIALS		**983**	**14,825**	**10,350**	**10,350**
507010	Retirement	215,370	220,557	232,813	232,813
507015	Social Security Contribution	89,410	99,249	104,275	104,275
507016	FICA ACCRUAL	618	0	0	0
507020	Medical Insurance	205,506	214,972	207,010	207,010
507025	Medical Insurance − Retirees	23,000	23,139	81,921	81,921
507035	Dental Insurance − Active	0	10,404	10,143	10,143
507060	Dental Insurance − Retirees	0	4,762	5,003	5,003
961260	IS−Dental Insurance	9,384	0	0	0
961261	IS−Dental Retirees	4,063	0	0	0
TOTAL BENEFITS		**547,351**	**573,083**	**641,165**	**641,165**
961270	IS−Workers' Compensation	4,835	19,813	16,164	16,164
961275	IS−Liability Insurance	12,447	13,586	13,533	13,533
961280	IS−Risk Management	257	237	421	421
961991	IS−Info Services−Admin	92,336	93,408	76,675	76,675
968655	IS−Public Safety Building	295,258	299,163	300,209	300,209
973801	FS−Sheriff	0	−500	0	0
TOTAL INTERDEPARTMENT CHARGES		**405,133**	**425,707**	**407,002**	**407,002**
DIVISION TOTAL		**2,313,961**	**2,432,384**	**2,555,059**	**2,555,059**

DEPARTMENT: 38 SHERIFF
DIVISION: 3803 SHERIFF − POLICE BUREAU

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	33,498,880	36,239,267	38,688,678	38,688,678
501001	Accrued Salaries	205,598	0	0	0
501005	Temporary Help	477,290	0	0	0
501010	Overtime	4,585,209	3,377,971	3,038,523	3,038,523
501015	Shift Differential	325,954	317,699	368,342	368,342
501020	Special Holiday Pay	1,458,157	1,620,974	1,850,045	1,850,045
501025	Roll Call Pay	1,186,550	1,309,734	1,197,300	1,197,300
501030	Standby / Call−In Pay	222,541	184,200	226,400	226,400
501040	Longevity	7,763	7,813	7,386	7,386
501095	Stipend	7,500	0	7,500	7,500
TOTAL PERSONNEL SERVICES		**41,975,442**	**43,057,658**	**45,384,174**	**45,384,174**
503000	Provision − Capital Projects	0	200,000	300,000	300,000
TOTAL PROVISION − PROJECTS		**0**	**200,000**	**300,000**	**300,000**
504000	Mileage	3,383	13,800	2,680	2,680
504005	Travel	183,326	193,604	129,500	129,500
504006	Travel−Other Grants	1,209	16,000	0	0
504025	Clothing allowance	199,657	174,650	201,550	201,550
504205	Commercial Services	2,136,245	100,296	132,609	132,609
504235	Insurance Premiums	0	2,000	2,000	2,000
504270	Local Transportation/Parking	56,971	44,785	25,667	25,667
504280	Maintenance − Buildings	98,261	26,200	16,000	16,000
504285	Maintenance − Computer Equipment	169,389	0	0	0
504290	Maintenance − Equipment	85,898	121,762	115,560	115,560
504300	Medical Expense	926	0	0	0
504310	Prisoner Transport	222	0	0	0
504320	Professional Services	99,910	177,040	171,940	171,940
504335	Rental of Equipment	0	2,500	0	0
504340	Rental of Space	1,328,729	1,397,872	1,399,872	1,399,872
504505	Cellular Telephone	32,667	37,398	34,588	34,588
504510	Utilities − Other−Steam/Water	718	1,250	1,100	1,100
504511	Utilities − Gas	24,315	33,780	30,509	30,509
504512	Utilities − Electric	94,575	90,106	116,205	116,205
504605	Confidential Expense	470	5,000	5,000	5,000
504620	Membership	3,436	8,305	15,850	15,850
504625	Other Expense	36,222	1,800	3,100	3,100
504630	Postage	438	346	550	550
504670	Refund of Prior Yr Revenue	30,679	0	0	0
504800	Agency Contracts	55,744	88,785	0	0
TOTAL CONTRACTUAL SERVICES		**4,643,390**	**2,537,279**	**2,404,280**	**2,404,280**

DEPARTMENT: 38 SHERIFF
DIVISION: 3803 SHERIFF − POLICE BUREAU

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
505000	Books/Periodicals	1,733	7,000	4,000	4,000
505010	Clothing	3,506	3,000	2,250	2,250
505020	Computer Software	0	20,000	0	0
505025	Construction Supplies	17,698	10,500	3,500	3,500
505035	Computer Equipment	92,066	0	2,500	2,500
505040	Equipment	763,395	52,900	17,500	17,500
505045	Fuel	149	0	370	370
505050	Gasoline	620,516	771,865	953,469	953,469
505055	Groceries	25,438	56,129	58,129	58,129
505060	Institutional Supplies	279	0	0	0
505070	Landscaping/Farm Supplies	15,177	15,500	3,500	3,500
505075	Law Enforce/Safety Supplies	49,052	142,782	107,100	107,100
505085	Medical/Lab Supplies	254	0	0	0
505100	Office Supplies	0	1,500	0	0
505120	Recreational Supplies	3,569	2,500	2,500	2,500
505125	Technical Supplies	2,064,210	52,518	21,800	21,800
505130	Vehicle Parts	35	0	0	0
505140	Law Enforcement/Uniforms	6,717	18,000	11,500	11,500
TOTAL SUPPLIES &MATERIALS		**3,663,794**	**1,154,194**	**1,188,118**	**1,188,118**
506060	Principal Bonds	181,623	51,060	52,077	52,077
506090	Interest on Bonds	14,308	8,491	6,092	6,092
TOTAL DEBT SERVICE		**195,931**	**59,551**	**58,169**	**58,169**
507010	Retirement	10,106,868	7,362,662	8,130,804	8,130,804
507015	Social Security Contribution	3,089,689	3,272,865	3,471,316	3,471,316
507016	FICA ACCRUAL	19,360	0	0	0
507020	Medical Insurance	4,794,074	4,428,285	5,533,830	5,533,830
507025	Medical Insurance − Retirees	6,035,695	6,480,940	6,582,574	6,582,574
507035	Dental Insurance − Active	0	236,873	252,445	252,445
507060	Dental Insurance − Retirees	0	217,136	208,550	208,550
961260	IS−Dental Insurance	224,152	0	0	0
961261	IS−Dental Retirees	179,662	0	0	0
TOTAL BENEFITS		**24,449,500**	**21,998,761**	**24,179,519**	**24,179,519**

DEPARTMENT: 38 SHERIFF
DIVISION: 3803 SHERIFF − POLICE BUREAU

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
900002	Work Order Labor	6,189	0	0	0
918670	FS−M & C	21,485	0	0	0
961265	IS−Unemployment Insurance	4,775	0	2,307	2,307
961270	IS−Workers' Compensation	532,473	755,397	719,719	719,719
961275	IS−Liability Insurance	411,874	411,588	416,185	416,185
961280	IS−Risk Management	7,573	7,169	12,933	12,933
961991	IS−Info Services−Admin	993,375	898,377	1,329,955	1,329,955
968620	IS−Civic Center Complex	129,617	137,832	157,874	157,874
968625	IS−Hall of Justice	84,466	88,195	106,813	106,813
968655	IS−Public Safety Building	465,150	471,612	473,261	473,261
968670	IS−Maint &Construction	14,989	5,064	4,819	4,819
971701	FS−Human Resources NON−ICAP	1,325	0	0	0
972402	FS−Public Safety Communications	576	30,000	30,000	30,000
973801	FS−Sheriff	−5,636,203	−5,204,000	−5,773,349	−5,773,349
975105	FS−Printing Services	211	983	523	523
978001	FS−Transportation	1,583	0	0	0
978675	FS−Fleet Center Facility	101,321	0	90,300	90,300
980910	IC1−Human Resources	6,540	0	0	0
980930	IC1−Purchasing	1,291	0	0	0
980940	IC1−Finance	2,163	0	0	0
980950	IC1−County Executive	4,526	0	0	0
980961	IC1−Controller Payroll	657	0	0	0
980962	IC1−Controller Accounting	14,281	0	0	0
980963	IC1−Controller Accounts Payable	603	0	0	0
980990	IC1−Treasury	183	0	0	0
989010	IC2−Human Resources	377	14,085	15,480	15,480
989030	IC2−Purchasing	34	822	1,738	1,738
989040	IC2−Finance	177	4,082	2,958	2,958
989050	IC2−County Executive	241	4,401	6,895	6,895
989061	IC2−Controller Payroll	8	512	0	0
989062	IC2−Controller Accounting	167	16,232	12,883	12,883
989063	IC2−Controller Accounts Payable	7	469	624	624
989090	IC2−Treasury	10	58	0	0
TOTAL INTERDEPARTMENT CHARGES		**−2,827,956**	**−2,357,122**	**−2,388,082**	**−2,388,082**
DIVISION TOTAL		**72,100,101**	**66,650,321**	**71,126,178**	**71,126,178**

DEPARTMENT: 38 SHERIFF
DIVISION: 3804 SHERIFF − JAIL BUREAU

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	38,651,993	41,559,011	44,492,189	44,492,189
501001	Accrued Salaries	271,923	0	0	0
501005	Temporary Help	44,395	0	0	0
501010	Overtime	6,784,497	4,188,001	4,000,000	4,000,000
501015	Shift Differential	363,846	343,848	445,260	445,260
501020	Special Holiday Pay	1,523,852	1,885,940	1,721,603	1,721,603
501025	Roll Call Pay	1,600,880	1,765,400	1,800,500	1,800,500
501030	Standby / Call−In Pay	63,733	52,000	61,895	61,895
501040	Longevity	8,242	11,599	12,161	12,161
501090	Retention	1,500	0	0	0
TOTAL PERSONNEL SERVICES		**49,314,861**	**49,805,799**	**52,533,608**	**52,533,608**
504000	Mileage	0	500	0	0
504005	Travel	29,991	30,000	27,000	27,000
504025	Clothing allowance	178,650	195,200	186,750	186,750
504030	Licensure / Accreditation Fees	0	480	480	480
504205	Commercial Services	1,916,107	1,857,145	1,962,250	1,962,250
504260	Software Licenses	3,531	0	0	0
504270	Local Transportation/Parking	205,048	219,214	219,599	219,599
504280	Maintenance − Buildings	402,521	525,000	472,900	472,900
504290	Maintenance − Equipment	247,100	338,040	280,200	280,200
504300	Medical Expense	13,203,600	13,566,000	13,972,394	13,972,394
504310	Prisoner Transport	64,766	65,000	65,000	65,000
504320	Professional Services	25,622	56,200	51,000	51,000
504350	Taxes/Assessments	3,031	23,000	0	0
504505	Cellular Telephone	2,254	2,667	1,900	1,900
504510	Utilities − Other−Steam/Water	4,702	6,859	6,000	6,000
504511	Utilities − Gas	111,506	104,665	131,276	131,276
504512	Utilities − Electric	163,802	158,094	173,875	173,875
504620	Membership	711	500	500	500
504625	Other Expense	486	0	0	0
504800	Agency Contracts	0	5,000	2,000	2,000
TOTAL CONTRACTUAL SERVICES		**16,563,428**	**17,153,564**	**17,553,124**	**17,553,124**

DEPARTMENT: 38 SHERIFF
DIVISION: 3804 SHERIFF − JAIL BUREAU

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
505000	Books/Periodicals	95	500	150	150
505005	Chemicals/Biologicals	2,707	4,000	3,500	3,500
505010	Clothing	14,578	0	139,000	139,000
505015	Commissary	407	0	0	0
505025	Construction Supplies	126,744	254,500	219,000	219,000
505030	Diesel Fuel	0	2,600	2,000	2,000
505035	Computer Equipment	1,102	25,000	22,000	22,000
505040	Equipment	13,081	38,500	24,000	24,000
505045	Fuel	13,723	23,000	23,000	23,000
505060	Institutional Supplies	150,286	34,102	293,000	293,000
505070	Landscaping/Farm Supplies	1,950	10,000	0	0
505075	Law Enforce/Safety Supplies	1,564	3,000	4,500	4,500
505085	Medical/Lab Supplies	8,678	0	60,000	60,000
505095	Motor Oil/Lubricants/Veh Supplies	77	0	0	0
505100	Office Supplies	54,812	36,464	1,200	1,200
505105	Other Supplies	646	0	0	0
505120	Recreational Supplies	1,873	0	0	0
505125	Technical Supplies	38,084	86,000	69,000	69,000
505140	Law Enforcement/Uniforms	186,424	13,500	300,000	300,000
TOTAL SUPPLIES &MATERIALS		**616,831**	**531,166**	**1,160,350**	**1,160,350**
506005	Bond Issue Cost − Debt	321	0	0	0
506060	Principal Bonds	570,633	561,009	539,034	539,034
506090	Interest on Bonds	277,437	237,738	209,414	209,414
TOTAL DEBT SERVICE		**848,391**	**798,747**	**748,448**	**748,448**
507010	Retirement	9,032,013	8,467,066	9,452,756	9,452,756
507015	Social Security Contribution	3,564,448	3,810,128	4,018,857	4,018,857
507016	FICA ACCRUAL	19,924	0	0	0
507020	Medical Insurance	6,768,111	7,418,632	6,764,683	6,764,683
507025	Medical Insurance − Retirees	5,649,775	6,267,629	6,753,128	6,753,128
507035	Dental Insurance − Active	0	351,153	334,476	334,476
507060	Dental Insurance − Retirees	0	227,746	266,809	266,809
961260	IS−Dental Insurance	303,491	0	0	0
961261	IS−Dental Retirees	184,441	0	0	0
TOTAL BENEFITS		**25,522,203**	**26,542,354**	**27,590,709**	**27,590,709**

DEPARTMENT: 38 SHERIFF
DIVISION: 3804 SHERIFF − JAIL BUREAU

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
900002	Work Order Labor	7,226	5,000	5,000	5,000
900005	Activity Allocation for Vehicles	494	0	0	0
918670	FS−M & C	160,960	5,000	5,000	5,000
961265	IS−Unemployment Insurance	5,662	12,317	6,126	6,126
961270	IS−Workers' Compensation	1,418,377	1,843,562	1,817,504	1,817,504
961275	IS−Liability Insurance	485,301	518,533	479,757	479,757
961280	IS−Risk Management	8,824	9,050	14,911	14,911
961991	IS−Info Services−Admin	1,242,297	1,348,188	1,481,927	1,481,927
968620	IS−Civic Center Complex	3,026,708	3,218,536	3,686,534	3,686,534
968625	IS−Hall of Justice	94,365	98,531	119,331	119,331
968655	IS−Public Safety Building	313,546	317,959	319,070	319,070
968670	IS−Maint &Construction	33,889	45,611	43,403	43,403
971701	FS−Human Resources NON−ICAP	3,375	0	2,500	2,500
973801	FS−Sheriff	−886,398	−846,561	−956,349	−956,349
975105	FS−Printing Services	455	430	595	595
978001	FS−Transportation	1,630	3,000	3,000	3,000
978801	FS−Parks	1,670	2,672	2,672	2,672
980910	IC1−Human Resources	196,877	0	0	0
980930	IC1−Purchasing	32,279	0	0	0
980940	IC1−Finance	48,291	0	0	0
980950	IC1−County Executive	101,079	0	0	0
980961	IC1−Controller Payroll	19,815	0	0	0
980962	IC1−Controller Accounting	79,894	0	0	0
980963	IC1−Controller Accounts Payable	14,355	0	0	0
980990	IC1−Treasury	8,688	0	0	0
989010	IC2−Human Resources	11,136	389,967	481,808	481,808
989030	IC2−Purchasing	857	25,061	31,279	31,279
989040	IC2−Finance	3,950	84,013	61,702	61,702
989050	IC2−County Executive	5,386	90,589	143,838	143,838
989061	IC2−Controller Payroll	229	14,169	0	0
989062	IC2−Controller Accounting	933	103,202	112,749	112,749
989063	IC2−Controller Accounts Payable	164	19,914	11,689	11,689
989090	IC2−Treasury	475	7,604	14,399	14,399
TOTAL INTERDEPARTMENT CHARGES		**6,442,789**	**7,316,347**	**7,888,445**	**7,888,445**
DIVISION TOTAL		**99,308,503**	**102,147,977**	**107,474,684**	**107,474,684**

DEPARTMENT: 38 SHERIFF
DIVISION: 3805 SHERIFF − COURT SECURITY

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	7,904,231	10,694,301	11,550,122	11,550,122
501001	Accrued Salaries	61,581	0	0	0
501005	Temporary Help	31,935	0	0	0
501010	Overtime	847,029	894,692	1,067,547	1,067,547
501020	Special Holiday Pay	5,086	0	0	0
501025	Roll Call Pay	242,830	404,906	374,556	374,556
501030	Standby / Call−In Pay	14,204	40,000	56,710	56,710
501040	Longevity	775	775	775	775
TOTAL PERSONNEL SERVICES		**9,107,671**	**12,034,674**	**13,049,710**	**13,049,710**
504005	Travel	4,418	5,000	5,000	5,000
504025	Clothing allowance	32,550	48,050	45,340	45,340
504270	Local Transportation/Parking	38,050	37,964	52,558	52,558
504290	Maintenance − Equipment	0	300	300	300
504505	Cellular Telephone	1,348	1,426	1,426	1,426
504620	Membership	195	0	195	195
TOTAL CONTRACTUAL SERVICES		**76,561**	**92,740**	**104,819**	**104,819**
505075	Law Enforce/Safety Supplies	0	8,700	8,700	8,700
505100	Office Supplies	0	500	500	500
505125	Technical Supplies	0	500	500	500
505140	Law Enforcement/Uniforms	0	0	25,000	25,000
TOTAL SUPPLIES &MATERIALS		**0**	**9,700**	**34,700**	**34,700**
507010	Retirement	1,804,693	2,045,896	2,368,392	2,368,392
507015	Social Security Contribution	653,686	920,661	998,289	998,289
507016	FICA ACCRUAL	4,806	0	0	0
507020	Medical Insurance	1,313,752	1,837,676	1,938,217	1,938,217
507025	Medical Insurance − Retirees	1,032,842	1,089,302	1,221,067	1,221,067
507035	Dental Insurance − Active	0	87,218	89,843	89,843
507060	Dental Insurance − Retirees	0	54,751	74,065	74,065
961260	IS−Dental Insurance	63,741	0	0	0
961261	IS−Dental Retirees	45,861	0	0	0
TOTAL BENEFITS		**4,919,381**	**6,035,504**	**6,689,873**	**6,689,873**
961270	IS−Workers' Compensation	215,519	343,376	326,584	326,584
961275	IS−Liability Insurance	93,141	136,632	123,456	123,456
961280	IS−Risk Management	1,805	2,384	3,837	3,837
961991	IS−Info Services−Admin	153,367	193,809	184,569	184,569
973801	FS−Sheriff	−35,201	−60,000	−52,000	−52,000
978001	FS−Transportation	1,687	0	0	0
TOTAL INTERDEPARTMENT CHARGES		**430,318**	**616,201**	**586,446**	**586,446**
DIVISION TOTAL		**14,533,931**	**18,788,819**	**20,465,548**	**20,465,548**

DEPARTMENT: 38 SHERIFF
DIVISION: 3806 SHERIFF − STAFF SERVICES BUREAU

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	5,075,924	5,063,228	5,975,382	5,975,382
501001	Accrued Salaries	89,641	0	0	0
501005	Temporary Help	14,202	0	0	0
501010	Overtime	743,336	670,706	550,642	550,642
501015	Shift Differential	15,663	14,811	20,401	20,401
501020	Special Holiday Pay	97,879	114,655	117,976	117,976
501025	Roll Call Pay	94,260	85,540	91,104	91,104
501030	Standby / Call−In Pay	1,974	4,600	3,170	3,170
501040	Longevity	17,669	18,486	18,698	18,698
501065	Occupational Exams Reimbursement	0	2,150	0	0
TOTAL PERSONNEL SERVICES		**6,150,548**	**5,974,176**	**6,777,373**	**6,777,373**
503000	Provision − Capital Projects	1,500,000	1,000,000	1,250,000	1,250,000
TOTAL PROVISION − PROJECTS		**1,500,000**	**1,000,000**	**1,250,000**	**1,250,000**
504005	Travel	22,192	24,500	32,190	32,190
504020	Training − Non−Computer	660	0	0	0
504025	Clothing allowance	18,288	30,400	12,210	12,210
504030	Licensure / Accreditation Fees	0	1,660	1,800	1,800
504035	Occupational Exams	0	2,150	0	0
504036	Background Checks	49,336	75,000	30,000	30,000
504040	Tool Allowance	6,000	6,000	6,000	6,000
504205	Commercial Services	190,391	341,463	195,300	195,300
504207	Commercial Svc−Intpr	102	0	0	0
504260	Software Licenses	26,209	0	0	0
504270	Local Transportation/Parking	21,203	23,565	26,482	26,482
504280	Maintenance − Buildings	16,986	0	0	0
504285	Maintenance − Computer Equipment	488,287	1,029,353	1,007,755	1,007,755
504290	Maintenance − Equipment	68,625	137,235	142,629	142,629
504320	Professional Services	276,383	416,780	333,680	333,680
504335	Rental of Equipment	7,058	7,630	8,431	8,431
504340	Rental of Space	9,935	0	23,950	23,950
504505	Cellular Telephone	37,160	38,508	39,868	39,868
504620	Membership	2,620	2,627	234	234
504625	Other Expense	2,889	5,150	4,000	4,000
504630	Postage	25,950	28,035	29,035	29,035
504635	Public Notices	296	0	300	300
TOTAL CONTRACTUAL SERVICES		**1,270,570**	**2,170,056**	**1,893,864**	**1,893,864**

DEPARTMENT: 38 SHERIFF
DIVISION: 3806 SHERIFF − STAFF SERVICES BUREAU

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
505000	Books/Periodicals	26,769	72,330	43,000	43,000
505010	Clothing	55,746	110,000	0	0
505015	Commissary	0	2,000	2,000	2,000
505020	Computer Software	0	0	27,000	27,000
505025	Construction Supplies	22,669	27,000	30,000	30,000
505035	Computer Equipment	37,216	84,257	48,105	48,105
505040	Equipment	51,610	52,360	35,500	35,500
505045	Fuel	43,632	50,000	30,000	30,000
505050	Gasoline	0	5,000	2,600	2,600
505055	Groceries	1,404	1,000	1,400	1,400
505060	Institutional Supplies	76,245	283,948	2,000	2,000
505070	Landscaping/Farm Supplies	819	0	0	0
505075	Law Enforce/Safety Supplies	381,767	664,810	641,810	641,810
505085	Medical/Lab Supplies	21,177	80,000	0	0
505090	Motor Oil/Antifreeze/Veh Parts	2,405	0	3,000	3,000
505095	Motor Oil/Lubricants/Veh Supplies	0	3,000	0	0
505100	Office Supplies	210,513	223,486	280,700	280,700
505105	Other Supplies	224	800	400	400
505120	Recreational Supplies	3,721	13,700	11,000	11,000
505125	Technical Supplies	30,732	47,800	37,474	37,474
505130	Vehicle Parts	885,874	938,500	959,000	959,000
505140	Law Enforcement/Uniforms	541,263	791,500	300,000	300,000
TOTAL SUPPLIES &MATERIALS		**2,393,786**	**3,451,491**	**2,454,989**	**2,454,989**
507010	Retirement	1,159,866	1,015,245	1,157,572	1,157,572
507015	Social Security Contribution	446,615	456,854	518,465	518,465
507016	FICA ACCRUAL	7,088	0	0	0
507020	Medical Insurance	751,998	888,168	920,597	920,597
507025	Medical Insurance − Retirees	671,595	731,680	852,137	852,137
507035	Dental Insurance − Active	0	45,099	44,769	44,769
507060	Dental Insurance − Retirees	0	25,809	30,314	30,314
961260	IS−Dental Insurance	36,683	0	0	0
961261	IS−Dental Retirees	21,105	0	0	0
TOTAL BENEFITS		**3,094,950**	**3,162,855**	**3,523,854**	**3,523,854**

DEPARTMENT: 38 SHERIFF
DIVISION: 3806 SHERIFF − STAFF SERVICES BUREAU

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
961265	IS−Unemployment Insurance	10,685	186	7,287	7,287
961270	IS−Workers' Compensation	55,557	56,009	55,145	55,145
961275	IS−Liability Insurance	61,542	58,741	58,450	58,450
961280	IS−Risk Management	1,059	1,027	1,817	1,817
961285	IS−Mailroom	2	218	220	220
961991	IS−Info Services−Admin	366,504	495,094	413,366	413,366
968655	IS−Public Safety Building	946,733	959,640	962,994	962,994
968675	IS−Fleet Maintenance	501,829	470,597	514,743	514,743
972408	FS−PS Central Police	0	0	68,040	68,040
973801	FS−Sheriff	0	−20,000	−20,000	−20,000
975105	FS−Printing Services	6,217	15,753	14,683	14,683
978575	FS−PW Rochester	135,784	154,348	154,348	154,348
978675	FS−Fleet Center Facility	0	82,440	0	0
TOTAL INTERDEPARTMENT CHARGES		**2,085,912**	**2,274,053**	**2,231,093**	**2,231,093**
DIVISION TOTAL		**16,495,766**	**18,032,631**	**18,131,173**	**18,131,173**
DEPARTMENT TOTAL		**210,024,262**	**214,382,099**	**226,150,375**	**226,150,375**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5100 SOCIAL SERVICES

COMMIT ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
961991 IS−Info Services−Admin	362	0	0	0
TOTAL INTERDEPARTMENT CHARGES	**362**	**0**	**0**	**0**
DIVISION TOTAL	**362**	**0**	**0**	**0**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5101 CENTRAL ADMINISTRATION

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	2,602,054	2,727,404	2,847,997	2,847,997
501001	Accrued Salaries	6,116	0	0	0
501010	Overtime	52,427	5,000	5,000	5,000
501040	Longevity	9,697	9,455	11,355	11,355
501085	Parking Stipend	600	0	0	0
TOTAL PERSONNEL SERVICES		**2,670,894**	**2,741,859**	**2,864,352**	**2,864,352**
504000	Mileage	1,115	0	700	700
504005	Travel	8,583	15,100	8,000	8,000
504020	Training − Non−Computer	528	2,000	2,000	2,000
504030	Licensure / Accreditation Fees	0	200	200	200
504035	Occupational Exams	123	500	500	500
504205	Commercial Services	104,414	149,344	149,344	149,344
504245	Judgement/Claims	102,730	30,000	30,000	30,000
504260	Software Licenses	300	6,000	6,000	6,000
504285	Maintenance − Computer Equipment	1,170	0	0	0
504320	Professional Services	38,370	0	0	0
504376	Bank Fees	96,421	105,000	105,000	105,000
504505	Cellular Telephone	3,446	6,588	5,328	5,328
504620	Membership	0	10,000	10,000	10,000
504625	Other Expense	235	4,900	7,500	7,500
504630	Postage	758	0	0	0
TOTAL CONTRACTUAL SERVICES		**358,193**	**329,632**	**324,572**	**324,572**
505010	Clothing	8,184	0	1,500	1,500
505035	Computer Equipment	955	2,500	1,500	1,500
505040	Equipment	819	2,000	2,000	2,000
505055	Groceries	317	0	0	0
505060	Institutional Supplies	280	0	0	0
505100	Office Supplies	3,536	6,000	6,000	6,000
505125	Technical Supplies	1,356	2,500	2,500	2,500
TOTAL SUPPLIES &MATERIALS		**15,447**	**13,000**	**13,500**	**13,500**
507010	Retirement	391,740	466,117	489,232	489,232
507011	Retirement − Non NYS	8,017	0	0	0
507015	Social Security Contribution	192,582	209,527	218,967	218,967
507016	FICA ACCRUAL	311	0	0	0
507020	Medical Insurance	444,476	471,906	534,898	534,898
507025	Medical Insurance − Retirees	329,022	352,102	378,690	378,690
507035	Dental Insurance − Active	0	24,081	25,032	25,032
507060	Dental Insurance − Retirees	0	19,751	8,215	8,215
961260	IS−Dental Insurance	21,111	0	0	0
961261	IS−Dental Retirees	16,837	0	0	0
TOTAL BENEFITS		**1,404,096**	**1,543,484**	**1,655,034**	**1,655,034**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5101 CENTRAL ADMINISTRATION

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
508180	INTDPT CHG−MCH	0	0	120,000	120,000
961265	IS−Unemployment Insurance	0	2,299	10,602	10,602
961270	IS−Workers' Compensation	190	271	342	342
961275	IS−Liability Insurance	28,118	36,724	43,378	43,378
961280	IS−Risk Management	595	552	1,089	1,089
961991	IS−Info Services−Admin	212,446	40,603	307,479	307,479
965101	IS−HHS Services−Administration	13,156	16,111	17,588	17,588
965103	IS−HHS Services−Stockroom	3,167	4,283	4,471	4,471
965104	IS−HHS Services−Mailroom	20,530	17,724	19,765	19,765
965105	IS−HHS Services−Building Services	12,434	17,312	19,159	19,159
968650	IS−Health &Human Service Building	264,254	284,351	309,112	309,112
971601	FS−Law NON−ICAP	1,318,874	1,525,539	1,126,641	1,126,641
971801	FS−Communications	39,721	40,400	50,247	50,247
973801	FS−Sheriff	18,927	183,000	125,200	125,200
TOTAL INTERDEPARTMENT CHARGES		**1,932,412**	**2,169,169**	**2,155,073**	**2,155,073**
DIVISION TOTAL		**6,381,042**	**6,797,144**	**7,012,531**	**7,012,531**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5102 CHILD AND FAMILY SERVICES

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	20,116,123	23,407,239	24,726,138	24,726,138
501001	Accrued Salaries	46,759	0	0	0
501005	Temporary Help	642,007	640,000	640,000	640,000
501010	Overtime	809,350	600,000	450,000	450,000
501015	Shift Differential	9,683	7,200	7,200	7,200
501030	Standby / Call−In Pay	261,855	210,000	210,000	210,000
501040	Longevity	111,752	81,799	135,136	135,136
501045	Tuition Reimbursement − FSW	9,817	11,025	11,025	11,025
501065	Occupational Exams Reimbursement	0	1,600	1,600	1,600
TOTAL PERSONNEL SERVICES		**22,007,346**	**24,958,863**	**26,181,099**	**26,181,099**
504000	Mileage	383,298	360,000	360,000	360,000
504005	Travel	30,081	47,500	36,000	36,000
504020	Training − Non−Computer	6,016	15,000	15,000	15,000
504030	Licensure / Accreditation Fees	2,534	2,900	2,900	2,900
504035	Occupational Exams	1,723	7,600	7,600	7,600
504205	Commercial Services	262,349	620,000	220,000	220,000
504260	Software Licenses	6,967	14,200	57,200	57,200
504265	Leasing−Vehicles	39	0	0	0
504280	Maintenance − Buildings	1,705	50,000	40,000	40,000
504285	Maintenance − Computer Equipment	25,294	24,132	0	0
504290	Maintenance − Equipment	575	1,000	1,000	1,000
504320	Professional Services	1,377,216	992,820	794,820	794,820
504335	Rental of Equipment	0	3,000	0	0
504340	Rental of Space	72,064	73,356	74,090	74,090
504505	Cellular Telephone	140,136	144,000	144,000	144,000
504625	Other Expense	23,347	20,000	20,000	20,000
504635	Public Notices	132	500	500	500
504800	Agency Contracts	227,014	26,949	21,949	21,949
TOTAL CONTRACTUAL SERVICES		**2,560,490**	**2,402,957**	**1,795,059**	**1,795,059**
505000	Books/Periodicals	51	1,500	1,500	1,500
505010	Clothing	7,046	0	0	0
505025	Construction Supplies	1,449	0	0	0
505035	Computer Equipment	300,276	15,000	200,000	200,000
505040	Equipment	19,281	80,000	20,000	20,000
505050	Gasoline	40	0	0	0
505055	Groceries	73	2,500	1,500	1,500
505060	Institutional Supplies	1,054	0	0	0
505075	Law Enforce/Safety Supplies	165	0	0	0
505085	Medical/Lab Supplies	16,804	15,000	20,000	20,000
505100	Office Supplies	19,796	27,000	25,000	25,000
505120	Recreational Supplies	180	0	0	0
505125	Technical Supplies	26,887	25,000	25,000	25,000
505130	Vehicle Parts	1,782	2,000	2,000	2,000
TOTAL SUPPLIES &MATERIALS		**394,884**	**168,000**	**295,000**	**295,000**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5102 CHILD AND FAMILY SERVICES

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
507010	Retirement	3,240,378	4,132,042	4,360,241	4,360,241
507015	Social Security Contribution	1,611,023	1,908,446	2,001,885	2,001,885
507016	FICA ACCRUAL	2,756	0	0	0
507020	Medical Insurance	3,688,256	4,840,936	5,560,356	5,560,356
507025	Medical Insurance − Retirees	1,555,829	1,674,083	1,710,329	1,710,329
507035	Dental Insurance − Active	0	225,432	230,391	230,391
507060	Dental Insurance − Retirees	0	132,787	135,759	135,759
961260	IS−Dental Insurance	167,844	0	0	0
961261	IS−Dental Retirees	106,862	0	0	0
TOTAL BENEFITS		**10,372,948**	**12,913,726**	**13,998,961**	**13,998,961**
508180	INTDPT CHG−MCH	35,535	36,598	37,695	37,695
961265	IS−Unemployment Insurance	38,382	43,197	43,200	43,200
961270	IS−Workers' Compensation	97,522	167,041	141,497	141,497
961275	IS−Liability Insurance	228,902	282,329	270,214	270,214
961280	IS−Risk Management	4,579	4,927	8,399	8,399
961991	IS−Info Services−Admin	371,179	203,668	181,579	181,579
965101	IS−HHS Services−Administration	114,749	157,922	167,125	167,125
965103	IS−HHS Services−Stockroom	27,785	41,980	42,490	42,490
965104	IS−HHS Services−Mailroom	182,131	173,733	187,813	187,813
965105	IS−HHS Services−Building Services	108,218	169,695	182,054	182,054
965106	IS−HHS Records Retention	105,969	107,000	107,000	107,000
968605	IS−150 Verona Street	0	0	831,823	831,823
968625	IS−Hall of Justice	41,977	43,830	53,083	53,083
968650	IS−Health &Human Service Building	713,295	767,544	840,631	840,631
968660	IS−691 St Paul Building	1,101,457	1,230,355	310,707	310,707
968680	IS−Pediatric Visitation Center	663,162	769,890	767,871	767,871
971601	FS−Law NON−ICAP	2,766,607	3,496,273	3,651,366	3,651,366
971701	FS−Human Resources NON−ICAP	4,000	0	2,000	2,000
TOTAL INTERDEPARTMENT CHARGES		**6,605,449**	**7,695,982**	**7,826,547**	**7,826,547**
DIVISION TOTAL		**41,941,117**	**48,139,528**	**50,096,666**	**50,096,666**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5103 FINANCIAL ASSISTANCE

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	25,260,883	27,847,143	28,995,766	28,995,766
501001	Accrued Salaries	75,850	0	0	0
501005	Temporary Help	156,737	568,659	548,698	548,698
501010	Overtime	750,320	630,400	630,400	630,400
501030	Standby / Call−In Pay	0	15,600	15,600	15,600
501040	Longevity	188,863	138,225	225,325	225,325
501045	Tuition Reimbursement − FSW	14,205	18,959	18,959	18,959
501065	Occupational Exams Reimbursement	0	2,900	2,900	2,900
501085	Parking Stipend	31,200	33,600	33,600	33,600
TOTAL PERSONNEL SERVICES		**26,478,058**	**29,255,486**	**30,471,248**	**30,471,248**
504000	Mileage	2,350	2,000	2,000	2,000
504005	Travel	8,971	5,000	21,000	21,000
504020	Training − Non−Computer	0	4,000	4,000	4,000
504030	Licensure / Accreditation Fees	0	800	800	800
504035	Occupational Exams	4,718	7,400	6,900	6,900
504205	Commercial Services	224,480	478,500	468,500	468,500
504280	Maintenance − Buildings	1,390	85,000	85,000	85,000
504285	Maintenance − Computer Equipment	82,003	90,500	79,700	79,700
504320	Professional Services	965,502	868,278	889,901	889,901
504340	Rental of Space	412,325	457,854	0	0
504400	Public Assistance Benefits	2,144,290	3,333,286	3,237,034	3,237,034
504505	Cellular Telephone	7,428	12,326	12,326	12,326
504625	Other Expense	1,638,690	2,500,000	1,639,000	1,639,000
504630	Postage	4,985	0	0	0
504800	Agency Contracts	2,025,643	2,235,230	2,142,100	2,142,100
TOTAL CONTRACTUAL SERVICES		**7,522,775**	**10,080,174**	**8,588,261**	**8,588,261**
505010	Clothing	5,101	200	200	200
505025	Construction Supplies	2,081	5,000	5,000	5,000
505035	Computer Equipment	286,411	10,000	10,000	10,000
505040	Equipment	156,282	105,000	105,000	105,000
505060	Institutional Supplies	1,910	2,000	2,000	2,000
505085	Medical/Lab Supplies	222	300	300	300
505100	Office Supplies	30,928	38,500	38,500	38,500
505125	Technical Supplies	29,330	34,600	34,600	34,600
TOTAL SUPPLIES &MATERIALS		**512,265**	**195,600**	**195,600**	**195,600**
507010	Retirement	3,908,288	4,867,386	5,101,289	5,101,289
507015	Social Security Contribution	1,924,927	2,233,790	2,326,764	2,326,764
507016	FICA ACCRUAL	5,049	0	0	0
507020	Medical Insurance	4,715,309	5,853,754	5,921,160	5,921,160
507025	Medical Insurance − Retirees	2,404,665	2,615,566	2,872,194	2,872,194
507035	Dental Insurance − Active	0	284,119	268,947	268,947
507060	Dental Insurance − Retirees	0	205,459	199,532	199,532
961260	IS−Dental Insurance	221,009	0	0	0
961261	IS−Dental Retirees	163,848	0	0	0
TOTAL BENEFITS		**13,343,095**	**16,060,074**	**16,689,886**	**16,689,886**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5103 FINANCIAL ASSISTANCE

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
961265	IS−Unemployment Insurance	120,989	52,253	72,947	72,947
961270	IS−Workers' Compensation	245,594	167,631	205,638	205,638
961275	IS−Liability Insurance	277,425	334,178	321,235	321,235
961280	IS−Risk Management	5,767	5,829	9,985	9,985
961285	IS−Mailroom	22,876	31,569	31,824	31,824
961991	IS−Info Services−Admin	574,487	265,834	251,872	251,872
965101	IS−HHS Services−Administration	182,129	216,172	237,452	237,452
965103	IS−HHS Services−Stockroom	43,825	57,466	60,370	60,370
965104	IS−HHS Services−Mailroom	275,332	237,815	266,845	266,845
965105	IS−HHS Services−Building Services	172,015	232,286	258,664	258,664
965106	IS−HHS Records Retention	151,362	153,000	153,000	153,000
968605	IS−150 Verona Street	0	0	2,287,925	2,287,925
968615	IS−Records Storage	15,313	14,073	15,030	15,030
968640	IS−CityPlace	491,959	579,249	794,554	794,554
968650	IS−Health &Human Service Building	731,838	787,497	856,071	856,071
968660	IS−691 St Paul Building	3,029,552	3,384,085	854,597	854,597
971601	FS−Law NON−ICAP	523,705	587,315	1,147,493	1,147,493
971801	FS−Communications	24,345	24,760	30,796	30,796
972409	FS−PS Security	307,384	249,219	81,010	81,010
975801	FS−Health	5,983	6,381	6,826	6,826
TOTAL INTERDEPARTMENT CHARGES		**7,201,880**	**7,386,612**	**7,944,134**	**7,944,134**
DIVISION TOTAL		**55,058,073**	**62,977,946**	**63,889,129**	**63,889,129**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5105 OPERATIONS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	1,440,848	1,545,957	1,770,093	1,770,093
501001	Accrued Salaries	8,482	0	0	0
501005	Temporary Help	1,807	0	0	0
501010	Overtime	7,184	20,000	10,000	10,000
501040	Longevity	12,857	9,650	13,225	13,225
501045	Tuition Reimbursement − FSW	622	0	0	0
TOTAL PERSONNEL SERVICES		**1,471,800**	**1,575,607**	**1,793,318**	**1,793,318**
504000	Mileage	3,307	2,000	6,000	6,000
504005	Travel	8,369	4,000	4,000	4,000
504035	Occupational Exams	0	100	100	100
504205	Commercial Services	256	0	0	0
504260	Software Licenses	5,227	22,980	9,000	9,000
504280	Maintenance − Buildings	0	20,000	0	0
504505	Cellular Telephone	7,595	7,560	7,560	7,560
TOTAL CONTRACTUAL SERVICES		**24,754**	**56,640**	**26,660**	**26,660**
505100	Office Supplies	793	500	500	500
TOTAL SUPPLIES &MATERIALS		**793**	**500**	**500**	**500**
507010	Retirement	236,102	267,854	306,295	306,295
507015	Social Security Contribution	106,638	120,535	137,187	137,187
507016	FICA ACCRUAL	608	0	0	0
507020	Medical Insurance	276,823	289,778	356,979	356,979
507025	Medical Insurance − Retirees	130,871	138,317	127,259	127,259
507035	Dental Insurance − Active	0	14,076	15,255	15,255
507060	Dental Insurance − Retirees	0	10,551	11,873	11,873
961260	IS−Dental Insurance	12,616	0	0	0
961261	IS−Dental Retirees	8,550	0	0	0
TOTAL BENEFITS		**772,208**	**841,111**	**954,848**	**954,848**
961265	IS−Unemployment Insurance	13,416	4,840	15,670	15,670
961270	IS−Workers' Compensation	0	2,249	5,170	5,170
961275	IS−Liability Insurance	15,399	19,684	17,847	17,847
961280	IS−Risk Management	329	344	555	555
961991	IS−Info Services−Admin	33,968	13,275	11,566	11,566
965101	IS−HHS Services−Administration	9,000	10,754	11,813	11,813
965103	IS−HHS Services−Stockroom	2,151	2,859	3,003	3,003
965104	IS−HHS Services−Mailroom	14,065	11,830	13,275	13,275
965105	IS−HHS Services−Building Services	8,528	11,556	12,868	12,868
968650	IS−Health &Human Service Building	61,754	66,451	72,237	72,237
TOTAL INTERDEPARTMENT CHARGES		**158,610**	**143,842**	**164,004**	**164,004**
DIVISION TOTAL		**2,428,165**	**2,617,700**	**2,939,330**	**2,939,330**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5107 STAFF DEVELOPMENT

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	417,509	442,291	499,424	499,424
501001	Accrued Salaries	1,460	0	0	0
501010	Overtime	1,209	0	0	0
501040	Longevity	3,875	2,900	3,200	3,200
501045	Tuition Reimbursement − FSW	55	0	0	0
TOTAL PERSONNEL SERVICES		**424,108**	**445,191**	**502,624**	**502,624**
504000	Mileage	558	450	450	450
504005	Travel	0	1,700	0	0
504020	Training − Non−Computer	0	1,500	1,500	1,500
504030	Licensure / Accreditation Fees	0	180	180	180
504035	Occupational Exams	41	100	100	100
504205	Commercial Services	2,145	2,000	2,000	2,000
504260	Software Licenses	900	1,000	1,270	1,270
504320	Professional Services	101,444	101,200	0	0
504505	Cellular Telephone	141	420	420	420
504620	Membership	5,610	4,207	5,590	5,590
TOTAL CONTRACTUAL SERVICES		**110,839**	**112,757**	**11,510**	**11,510**
505015	Commissary	30	0	0	0
505040	Equipment	0	5,500	5,500	5,500
505100	Office Supplies	3,947	7,500	5,500	5,500
505120	Recreational Supplies	531	0	0	0
505125	Technical Supplies	952	1,500	1,500	1,500
TOTAL SUPPLIES &MATERIALS		**5,460**	**14,500**	**12,500**	**12,500**
507010	Retirement	74,663	75,682	85,847	85,847
507015	Social Security Contribution	30,711	34,056	38,450	38,450
507016	FICA ACCRUAL	41	0	0	0
507020	Medical Insurance	121,234	140,725	118,921	118,921
507025	Medical Insurance − Retirees	81,096	91,804	80,718	80,718
507035	Dental Insurance − Active	0	6,345	5,625	5,625
507060	Dental Insurance − Retirees	0	3,950	1,643	1,643
961260	IS−Dental Insurance	5,015	0	0	0
961261	IS−Dental Retirees	3,161	0	0	0
TOTAL BENEFITS		**315,921**	**352,562**	**331,204**	**331,204**
961265	IS−Unemployment Insurance	15,073	1,761	6,478	6,478
961270	IS−Workers' Compensation	781	0	818	818
961275	IS−Liability Insurance	4,408	4,978	5,106	5,106
961280	IS−Risk Management	95	87	158	158
961991	IS−Info Services−Admin	9,496	3,478	3,579	3,579
965101	IS−HHS Services−Administration	2,105	2,788	3,063	3,063
965103	IS−HHS Services−Stockroom	505	741	779	779
965104	IS−HHS Services−Mailroom	3,302	3,067	3,442	3,442
965105	IS−HHS Services−Building Services	1,989	2,996	3,336	3,336
968650	IS−Health &Human Service Building	117,299	126,220	137,211	137,211
TOTAL INTERDEPARTMENT CHARGES		**155,053**	**146,116**	**163,970**	**163,970**
DIVISION TOTAL		**1,011,381**	**1,071,126**	**1,021,808**	**1,021,808**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5108 CHILDREN'S CENTER

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	8,547,033	9,913,495	11,019,397	11,019,397
501001	Accrued Salaries	106,761	0	0	0
501005	Temporary Help	125,058	300,000	300,000	300,000
501010	Overtime	729,625	400,000	500,000	500,000
501015	Shift Differential	114,083	80,000	80,000	80,000
501040	Longevity	10,913	6,846	34,528	34,528
501045	Tuition Reimbursement − FSW	4,665	0	0	0
501065	Occupational Exams Reimbursement	8,032	8,000	7,000	7,000
TOTAL PERSONNEL SERVICES		**9,646,170**	**10,708,341**	**11,940,925**	**11,940,925**
504000	Mileage	267	600	600	600
504005	Travel	0	1,500	3,000	3,000
504020	Training − Non−Computer	10,703	10,000	14,000	14,000
504025	Clothing allowance	20,850	27,600	33,162	33,162
504035	Occupational Exams	26,584	30,000	30,000	30,000
504205	Commercial Services	631,688	740,261	877,100	877,100
504280	Maintenance − Buildings	3,159	6,000	0	0
504285	Maintenance − Computer Equipment	195	0	0	0
504290	Maintenance − Equipment	25,730	20,000	23,642	23,642
504300	Medical Expense	44,786	200,000	100,000	100,000
504320	Professional Services	1,182,170	1,537,070	1,655,154	1,655,154
504335	Rental of Equipment	904	0	0	0
504350	Taxes/Assessments	0	2,000	0	0
504505	Cellular Telephone	3,398	3,500	3,500	3,500
504510	Utilities − Other−Steam/Water	10,736	20,000	20,000	20,000
504511	Utilities − Gas	31,497	40,000	40,000	40,000
504512	Utilities − Electric	186,944	100,000	276,100	276,100
504625	Other Expense	1,285	3,000	3,000	3,000
TOTAL CONTRACTUAL SERVICES		**2,180,896**	**2,741,531**	**3,079,258**	**3,079,258**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5108 CHILDREN'S CENTER

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
505000	Books/Periodicals	480	600	600	600
505010	Clothing	33,154	70,000	100,000	100,000
505015	Commissary	3,158	1,200	2,000	2,000
505025	Construction Supplies	5,068	20,000	10,000	10,000
505035	Computer Equipment	1,673	4,000	4,000	4,000
505040	Equipment	5,528	10,000	10,000	10,000
505050	Gasoline	0	200	500	500
505055	Groceries	4,054	5,000	6,000	6,000
505060	Institutional Supplies	39,385	50,000	50,000	50,000
505070	Landscaping/Farm Supplies	7,233	5,000	5,000	5,000
505075	Law Enforce/Safety Supplies	3,873	10,000	10,000	10,000
505085	Medical/Lab Supplies	26,500	30,000	40,000	40,000
505095	Motor Oil/Lubricants/Veh Supplies	81	50	50	50
505100	Office Supplies	7,237	12,000	12,000	12,000
505105	Other Supplies	342	0	0	0
505110	Pharmaceuticals	282	4,000	4,000	4,000
505120	Recreational Supplies	10,137	10,000	14,000	14,000
505125	Technical Supplies	9,937	24,000	18,000	18,000
505130	Vehicle Parts	2,059	0	0	0
TOTAL SUPPLIES &MATERIALS		**160,181**	**256,050**	**286,150**	**286,150**
506005	Bond Issue Cost − Debt	17,241	0	0	0
506060	Principal Bonds	2,342,000	2,725,000	3,001,000	3,001,000
506090	Interest on Bonds	2,391,910	2,397,174	2,354,099	2,354,099
TOTAL DEBT SERVICE		**4,751,151**	**5,122,174**	**5,355,099**	**5,355,099**
507010	Retirement	1,173,654	1,768,038	1,987,079	1,987,079
507015	Social Security Contribution	710,849	818,570	912,938	912,938
507016	FICA ACCRUAL	7,996	0	0	0
507020	Medical Insurance	770,634	1,746,287	1,327,147	1,327,147
507025	Medical Insurance − Retirees	213,143	219,577	216,702	216,702
507035	Dental Insurance − Active	0	79,678	59,968	59,968
507060	Dental Insurance − Retirees	0	11,797	14,636	14,636
961260	IS−Dental Insurance	38,357	0	0	0
961261	IS−Dental Retirees	9,552	0	0	0
TOTAL BENEFITS		**2,924,185**	**4,643,947**	**4,518,470**	**4,518,470**
541400	Equipment (Acquisition)	0	14,000	0	0
541600	Transportation Equipment	0	60,000	0	0
TOTAL ASSET EQUIPMENT		**0**	**74,000**	**0**	**0**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5108 CHILDREN'S CENTER

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
900002	Work Order Labor	9,588	10,000	10,000	10,000
900005	Activity Allocation for Vehicles	0	1,000	1,000	1,000
918670	FS−M & C	5,630	10,000	10,000	10,000
961265	IS−Unemployment Insurance	99,933	54,077	81,029	81,029
961270	IS−Workers' Compensation	1,200,870	913,099	1,155,416	1,155,416
961275	IS−Liability Insurance	101,121	114,943	114,442	114,442
961280	IS−Risk Management	1,951	2,006	3,557	3,557
961991	IS−Info Services−Admin	125,269	63,498	56,524	56,524
965101	IS−HHS Services−Administration	57,339	76,472	80,150	80,150
965103	IS−HHS Services−Stockroom	13,546	20,328	20,377	20,377
965104	IS−HHS Services−Mailroom	87,264	84,128	90,072	90,072
965105	IS−HHS Services−Building Services	54,643	82,173	87,310	87,310
968670	IS−Maint &Construction	39,181	89,063	84,753	84,753
968675	IS−Fleet Maintenance	20,459	20,260	22,161	22,161
971701	FS−Human Resources NON−ICAP	3,535	0	2,000	2,000
972409	FS−PS Security	491,402	434,658	0	0
973801	FS−Sheriff	415,000	302,424	397,900	397,900
TOTAL INTERDEPARTMENT CHARGES		**2,726,731**	**2,278,129**	**2,216,691**	**2,216,691**
DIVISION TOTAL		**22,389,314**	**25,824,172**	**27,396,593**	**27,396,593**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5109 WELFARE MANAGEMENT SYSTEM (WMS) SUPPORT

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	706,701	742,173	801,564	801,564
501001	Accrued Salaries	−9,495	0	0	0
501005	Temporary Help	7,345	0	0	0
501010	Overtime	4,338	5,000	10,000	10,000
501030	Standby / Call−In Pay	0	3,000	3,000	3,000
501040	Longevity	2,113	2,587	2,587	2,587
TOTAL PERSONNEL SERVICES		**711,002**	**752,760**	**817,151**	**817,151**
504015	Training − Computer related	0	150	150	150
504035	Occupational Exams	41	300	300	300
504260	Software Licenses	2,403	6,840	11,575	11,575
504285	Maintenance − Computer Equipment	13,158	10,500	2,000	2,000
504315	Professional Service−Computers	9,675	19,950	19,950	19,950
504505	Cellular Telephone	4,126	4,650	4,650	4,650
TOTAL CONTRACTUAL SERVICES		**29,403**	**42,390**	**38,625**	**38,625**
505025	Construction Supplies	50	0	0	0
505035	Computer Equipment	156,226	150,000	200,000	200,000
505060	Institutional Supplies	106	0	0	0
505100	Office Supplies	1,398	2,000	2,000	2,000
505125	Technical Supplies	16,720	30,000	30,000	30,000
TOTAL SUPPLIES &MATERIALS		**174,500**	**182,000**	**232,000**	**232,000**
507010	Retirement	101,473	127,970	139,570	139,570
507015	Social Security Contribution	53,495	57,586	62,511	62,511
507016	FICA ACCRUAL	−728	0	0	0
507020	Medical Insurance	91,840	121,727	107,374	107,374
507025	Medical Insurance − Retirees	49,453	53,533	82,969	82,969
507035	Dental Insurance − Active	0	6,678	5,697	5,697
507060	Dental Insurance − Retirees	0	5,952	7,169	7,169
961260	IS−Dental Insurance	5,069	0	0	0
961261	IS−Dental Retirees	4,864	0	0	0
TOTAL BENEFITS		**305,466**	**373,446**	**405,290**	**405,290**
961275	IS−Liability Insurance	7,624	8,028	8,567	8,567
961280	IS−Risk Management	161	140	267	267
961991	IS−Info Services−Admin	13,119	4,461	5,771	5,771
965101	IS−HHS Services−Administration	3,193	4,182	3,938	3,938
965103	IS−HHS Services−Stockroom	767	1,112	1,001	1,001
965104	IS−HHS Services−Mailroom	4,969	4,601	4,425	4,425
965105	IS−HHS Services−Building Services	3,021	4,494	4,289	4,289
968650	IS−Health &Human Service Building	66,369	71,416	77,635	77,635
968670	IS−Maint &Construction	0	2,899	2,758	2,758
TOTAL INTERDEPARTMENT CHARGES		**99,223**	**101,333**	**108,651**	**108,651**
DIVISION TOTAL		**1,319,594**	**1,451,929**	**1,601,717**	**1,601,717**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5110 SAFETY NET ASSISTANCE

COMMIT ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
504400 Public Assistance Benefits	34,799,820	37,385,149	34,576,668	34,576,668
TOTAL CONTRACTUAL SERVICES	**34,799,820**	**37,385,149**	**34,576,668**	**34,576,668**
DIVISION TOTAL	**34,799,820**	**37,385,149**	**34,576,668**	**34,576,668**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5111 FAMILY ASSISTANCE

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	18,106	0	0	0
501001	Accrued Salaries	596	0	0	0
TOTAL PERSONNEL SERVICES		**18,702**	**0**	**0**	**0**
504005	Travel	6,078	0	0	0
504400	Public Assistance Benefits	25,484,462	32,532,708	28,213,376	28,213,376
504620	Membership	13,500	0	0	0
504800	Agency Contracts	3,092,371	3,862,106	3,862,106	3,862,106
TOTAL CONTRACTUAL SERVICES		**28,596,411**	**36,394,814**	**32,075,482**	**32,075,482**
507010	Retirement	3,026	0	0	0
507015	Social Security Contribution	1,291	0	0	0
507016	FICA ACCRUAL	28	0	0	0
507020	Medical Insurance	2,307	0	0	0
961260	IS−Dental Insurance	78	0	0	0
TOTAL BENEFITS		**6,730**	**0**	**0**	**0**
961275	IS−Liability Insurance	175	0	0	0
961991	IS−Info Services−Admin	45	0	0	0
965101	IS−HHS Services−Administration	38	0	0	0
965103	IS−HHS Services−Stockroom	9	0	0	0
965104	IS−HHS Services−Mailroom	27	0	0	0
965105	IS−HHS Services−Building Services	37	0	0	0
TOTAL INTERDEPARTMENT CHARGES		**331**	**0**	**0**	**0**
DIVISION TOTAL		**28,622,174**	**36,394,814**	**32,075,482**	**32,075,482**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5112 MEDICAID

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
504400	Public Assistance Benefits	8,444	1,060,000	1,060,000	1,060,000
504405	MMIS Weekly Shares Report	182,912,930	184,837,175	184,837,175	184,837,175
TOTAL CONTRACTUAL SERVICES		**182,921,374**	**185,897,175**	**185,897,175**	**185,897,175**
DIVISION TOTAL		**182,921,374**	**185,897,175**	**185,897,175**	**185,897,175**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5113 DAY CARE

COMMIT ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
504400 Public Assistance Benefits	100,127,372	104,956,293	132,707,353	132,707,353
TOTAL CONTRACTUAL SERVICES	**100,127,372**	**104,956,293**	**132,707,353**	**132,707,353**
DIVISION TOTAL	**100,127,372**	**104,956,293**	**132,707,353**	**132,707,353**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5114 ADOLESCENT CARE

COMMIT ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
504400 Public Assistance Benefits	6,524,974	6,250,000	6,100,000	6,100,000
TOTAL CONTRACTUAL SERVICES	**6,524,974**	**6,250,000**	**6,100,000**	**6,100,000**
DIVISION TOTAL	**6,524,974**	**6,250,000**	**6,100,000**	**6,100,000**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5115 CHILD WELFARE

COMMIT ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
504400 Public Assistance Benefits	45,705,699	42,634,154	46,770,469	46,770,469
TOTAL CONTRACTUAL SERVICES	**45,705,699**	**42,634,154**	**46,770,469**	**46,770,469**
DIVISION TOTAL	**45,705,699**	**42,634,154**	**46,770,469**	**46,770,469**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5116 PURCHASE OF SERVICES

COMMIT ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
504400 Public Assistance Benefits	29,543,025	29,117,400	27,891,444	27,891,444
TOTAL CONTRACTUAL SERVICES	**29,543,025**	**29,117,400**	**27,891,444**	**27,891,444**
DIVISION TOTAL	**29,543,025**	**29,117,400**	**27,891,444**	**27,891,444**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5191 HUMAN SERVICES BUILDING SERVICES

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	361,294	529,572	558,828	558,828
501001	Accrued Salaries	2,764	0	0	0
501010	Overtime	2,348	0	0	0
501035	Short Term Compensated Absences	17,230	0	0	0
501040	Longevity	2,504	6,250	6,350	6,350
501065	Occupational Exams Reimbursement	0	100	100	100
TOTAL PERSONNEL SERVICES		**386,140**	**535,922**	**565,278**	**565,278**
504035	Occupational Exams	48	300	300	300
504205	Commercial Services	268,117	276,000	276,000	276,000
504290	Maintenance − Equipment	633	0	0	0
504335	Rental of Equipment	29,370	30,000	30,000	30,000
504505	Cellular Telephone	3,165	2,640	3,000	3,000
504630	Postage	546,083	455,000	500,000	500,000
TOTAL CONTRACTUAL SERVICES		**847,416**	**763,940**	**809,300**	**809,300**
505010	Clothing	1,599	0	4,000	4,000
505025	Construction Supplies	1,692	6,000	20,000	20,000
505040	Equipment	1,005	5,000	3,000	3,000
505060	Institutional Supplies	2,271	5,000	3,500	3,500
505070	Landscaping/Farm Supplies	25	0	0	0
505075	Law Enforce/Safety Supplies	370	0	0	0
505085	Medical/Lab Supplies	779	2,000	2,000	2,000
505100	Office Supplies	85,782	95,000	95,000	95,000
505125	Technical Supplies	848	1,000	1,000	1,000
TOTAL SUPPLIES &MATERIALS		**94,371**	**114,000**	**128,500**	**128,500**
507010	Retirement	48,952	91,091	96,534	96,534
507015	Social Security Contribution	26,243	40,991	43,238	43,238
507016	FICA ACCRUAL	180	0	0	0
507020	Medical Insurance	74,183	141,153	170,334	170,334
507025	Medical Insurance − Retirees	47,192	51,244	52,885	52,885
507035	Dental Insurance − Active	0	6,480	7,722	7,722
507050	Net OPEB Obligation	−42,766	0	0	0
507055	Net Change in Pension	−33,866	0	0	0
507060	Dental Insurance − Retirees	0	3,517	2,091	2,091
961260	IS−Dental Insurance	3,250	0	0	0
961261	IS−Dental Retirees	2,793	0	0	0
TOTAL BENEFITS		**126,161**	**334,476**	**372,804**	**372,804**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5191 HUMAN SERVICES BUILDING SERVICES

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
961265	IS−Unemployment Insurance	0	4,052	5,602	5,602
961270	IS−Workers' Compensation	0	526	535	535
961275	IS−Liability Insurance	3,858	5,621	6,114	6,114
961280	IS−Risk Management	82	98	190	190
961991	IS−Info Services−Admin	8,443	4,300	4,068	4,068
965101	IS−HHS Services−Administration	−461,411	−569,237	−612,239	−612,239
965103	IS−HHS Services−Stockroom	−109,473	−142,545	−146,746	−146,746
965104	IS−HHS Services−Mailroom	−660,834	−598,838	−654,400	−654,400
965105	IS−HHS Services−Building Services	−436,158	−610,645	−665,783	−665,783
965106	IS−HHS Records Retention	−257,331	−260,000	−260,000	−260,000
968650	IS−Health &Human Service Building	218,086	239,935	260,828	260,828
968675	IS−Fleet Maintenance	131,759	110,332	120,682	120,682
980910	IC1−Human Resources	3,134	0	0	0
980930	IC1−Purchasing	15,509	0	0	0
980940	IC1−Finance	835	0	0	0
980950	IC1−County Executive	1,749	0	0	0
980961	IC1−Controller Payroll	315	0	0	0
980962	IC1−Controller Accounting	25,091	0	0	0
980963	IC1−Controller Accounts Payable	2,120	0	0	0
980990	IC1−Treasury	5	0	0	0
989010	IC2−Human Resources	177	6,491	7,965	7,965
989030	IC2−Purchasing	412	25,820	17,016	17,016
989040	IC2−Finance	68	1,479	1,078	1,078
989050	IC2−County Executive	93	1,521	2,566	2,566
989061	IC2−Controller Payroll	3	245	0	0
989062	IC2−Controller Accounting	293	30,509	34,737	34,737
989063	IC2−Controller Accounts Payable	25	1,994	1,899	1,899
989090	IC2−Treasury	0	4	6	6
TOTAL INTERDEPARTMENT CHARGES		**−1,513,150**	**−1,748,338**	**−1,875,882**	**−1,875,882**
DIVISION TOTAL		**−59,062**	**0**	**0**	**0**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5501 OFFICE FOR THE AGING

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	515,543	542,784	577,591	577,591
501001	Accrued Salaries	2,176	0	0	0
501040	Longevity	1,018	1,527	1,527	1,527
TOTAL PERSONNEL SERVICES		**518,737**	**544,311**	**579,118**	**579,118**
504000	Mileage	2,355	1,500	2,500	2,500
504005	Travel	1,686	850	1,050	1,050
504020	Training − Non−Computer	245	1,500	500	500
504205	Commercial Services	15,803	67,600	16,744	16,744
504260	Software Licenses	599	800	650	650
504290	Maintenance − Equipment	2,090	5,000	5,000	5,000
504320	Professional Services	18,802	123,627	138,727	138,727
504335	Rental of Equipment	539	750	1,750	1,750
504505	Cellular Telephone	1,161	1,260	1,260	1,260
504620	Membership	6,543	10,500	6,585	6,585
504625	Other Expense	1,049	9,253	100	100
504630	Postage	0	100	100	100
504635	Public Notices	3,135	3,050	3,400	3,400
504800	Agency Contracts	9,952,912	9,895,370	9,780,289	9,780,289
TOTAL CONTRACTUAL SERVICES		**10,006,919**	**10,121,160**	**9,958,655**	**9,958,655**
505000	Books/Periodicals	0	200	0	0
505010	Clothing	1,234	600	600	600
505040	Equipment	14,869	30,000	30,000	30,000
505080	Library Materials	0	100	0	0
505100	Office Supplies	495	1,000	1,000	1,000
505105	Other Supplies	0	200	200	200
505120	Recreational Supplies	910	1,000	1,000	1,000
505125	Technical Supplies	0	217	100	100
TOTAL SUPPLIES &MATERIALS		**17,508**	**33,317**	**32,900**	**32,900**
507010	Retirement	76,858	92,533	98,913	98,913
507015	Social Security Contribution	38,126	41,640	44,302	44,302
507016	FICA ACCRUAL	161	0	0	0
507020	Medical Insurance	58,963	56,125	65,538	65,538
507025	Medical Insurance − Retirees	94,572	103,684	107,687	107,687
507035	Dental Insurance − Active	0	2,978	2,978	2,978
507060	Dental Insurance − Retirees	0	6,764	3,883	3,883
961260	IS−Dental Insurance	2,816	0	0	0
961261	IS−Dental Retirees	5,592	0	0	0
TOTAL BENEFITS		**277,088**	**303,724**	**323,301**	**323,301**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5501 OFFICE FOR THE AGING

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
508180	INTDPT CHG−MCH	64,644	99,397	102,379	102,379
961270	IS−Workers' Compensation	6,253	1,757	3,342	3,342
961275	IS−Liability Insurance	5,466	6,674	6,266	6,266
961280	IS−Risk Management	118	116	195	195
961285	IS−Mailroom	83	2	2	2
961991	IS−Info Services−Admin	54,381	67,498	66,603	66,603
965104	IS−HHS Services−Mailroom	66	60	66	66
971701	FS−Human Resources NON−ICAP	2,000	0	2,000	2,000
971801	FS−Communications	6,033	6,136	7,632	7,632
975105	FS−Printing Services	7,763	5,523	7,688	7,688
TOTAL INTERDEPARTMENT CHARGES		**146,807**	**187,163**	**196,173**	**196,173**
DIVISION TOTAL		**10,967,059**	**11,189,675**	**11,090,147**	**11,090,147**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5601 YOUTH BUREAU ADMIN

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	355,729	419,056	422,485	422,485
501001	Accrued Salaries	3,806	0	0	0
501010	Overtime	737	0	0	0
501040	Longevity	543	627	1,302	1,302
501085	Parking Stipend	600	0	0	0
TOTAL PERSONNEL SERVICES		**361,415**	**419,683**	**423,787**	**423,787**
504000	Mileage	0	1,000	1,000	1,000
504020	Training − Non−Computer	0	1,000	0	0
504035	Occupational Exams	0	100	0	0
504205	Commercial Services	22,648	31,638	78,000	78,000
504260	Software Licenses	0	244	0	0
504285	Maintenance − Computer Equipment	0	0	1,500	1,500
504320	Professional Services	3,500	0	0	0
504335	Rental of Equipment	5,567	0	0	0
504340	Rental of Space	2,696	0	0	0
504505	Cellular Telephone	1,163	1,161	2,100	2,100
504620	Membership	1,250	2,250	2,250	2,250
504625	Other Expense	834	0	0	0
504630	Postage	0	50	0	0
504635	Public Notices	990	0	0	0
TOTAL CONTRACTUAL SERVICES		**38,648**	**37,443**	**84,850**	**84,850**
505000	Books/Periodicals	988	0	0	0
505010	Clothing	597	5,000	0	0
505015	Commissary	798	0	0	0
505100	Office Supplies	68	800	800	800
505125	Technical Supplies	130	300	0	0
TOTAL SUPPLIES &MATERIALS		**2,581**	**6,100**	**800**	**800**
507010	Retirement	44,121	71,347	72,382	72,382
507015	Social Security Contribution	26,583	32,107	32,420	32,420
507016	FICA ACCRUAL	288	0	0	0
507020	Medical Insurance	31,943	53,643	35,699	35,699
507025	Medical Insurance − Retirees	65,584	71,635	75,684	75,684
507035	Dental Insurance − Active	0	2,780	2,322	2,322
507060	Dental Insurance − Retirees	0	1,569	1,120	1,120
961260	IS−Dental Insurance	2,039	0	0	0
961261	IS−Dental Retirees	1,240	0	0	0
TOTAL BENEFITS		**171,798**	**233,081**	**219,627**	**219,627**
508180	INTDPT CHG−MCH	88,374	91,017	93,747	93,747
961265	IS−Unemployment Insurance	0	881	812	812
961275	IS−Liability Insurance	3,780	4,688	4,838	4,838
961280	IS−Risk Management	81	82	150	150
961991	IS−Info Services−Admin	32,310	46,090	35,602	35,602
971801	FS−Communications	6,033	6,136	7,632	7,632
TOTAL INTERDEPARTMENT CHARGES		**130,578**	**148,894**	**142,781**	**142,781**
DIVISION TOTAL		**705,020**	**845,201**	**871,845**	**871,845**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5602 RUNAWAY HOMELESS YOUTH

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	21,885	23,327	24,988	24,988
501001	Accrued Salaries	100	0	0	0
TOTAL PERSONNEL SERVICES		**21,985**	**23,327**	**24,988**	**24,988**
504800	Agency Contracts	564,173	675,484	570,742	570,742
TOTAL CONTRACTUAL SERVICES		**564,173**	**675,484**	**570,742**	**570,742**
507010	Retirement	4,135	3,966	4,268	4,268
507015	Social Security Contribution	1,643	1,785	1,912	1,912
507016	FICA ACCRUAL	7	0	0	0
507020	Medical Insurance	2,318	2,239	2,614	2,614
507025	Medical Insurance − Retirees	2,400	2,571	2,507	2,507
507035	Dental Insurance − Active	0	114	114	114
507060	Dental Insurance − Retirees	0	812	0	0
961260	IS−Dental Insurance	97	0	0	0
961261	IS−Dental Retirees	699	0	0	0
TOTAL BENEFITS		**11,299**	**11,487**	**11,415**	**11,415**
961275	IS−Liability Insurance	232	528	269	269
961280	IS−Risk Management	5	9	8	8
961991	IS−Info Services−Admin	119	117	62	62
TOTAL INTERDEPARTMENT CHARGES		**356**	**654**	**339**	**339**
DIVISION TOTAL		**597,813**	**710,952**	**607,484**	**607,484**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5603 YOUTH CONTRACTS

COMMIT ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
504320 Professional Services	−2,588	0	0	0
504800 Agency Contracts	564,103	559,754	638,058	638,058
TOTAL CONTRACTUAL SERVICES	**561,515**	**559,754**	**638,058**	**638,058**
DIVISION TOTAL	**561,515**	**559,754**	**638,058**	**638,058**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5606 POSITIVE YOUTH DEVELOPMENT

COMMIT ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
504320 Professional Services	0	13,146	13,146	13,146
504800 Agency Contracts	477,823	714,423	667,341	667,341
TOTAL CONTRACTUAL SERVICES	**477,823**	**727,569**	**680,487**	**680,487**
DIVISION TOTAL	**477,823**	**727,569**	**680,487**	**680,487**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5701 MENTAL HEALTH ADMIN

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	868,765	959,826	874,773	874,773
501001	Accrued Salaries	−589	0	0	0
501010	Overtime	3,728	0	0	0
501030	Standby / Call−In Pay	1,535	0	0	0
501040	Longevity	2,693	2,090	2,565	2,565
501085	Parking Stipend	0	600	0	0
501090	Retention	1,500	0	0	0
TOTAL PERSONNEL SERVICES		**877,632**	**962,516**	**877,338**	**877,338**
504000	Mileage	3,996	4,500	4,000	4,000
504005	Travel	1,384	1,000	1,000	1,000
504020	Training − Non−Computer	75	200	0	0
504030	Licensure / Accreditation Fees	0	500	500	500
504035	Occupational Exams	82	400	100	100
504205	Commercial Services	21,744	18,500	18,500	18,500
504260	Software Licenses	698	4,308	1,095	1,095
504280	Maintenance − Buildings	0	1,500	0	0
504285	Maintenance − Computer Equipment	418	0	0	0
504320	Professional Services	119,811	194,000	199,600	199,600
504505	Cellular Telephone	12,441	12,480	4,600	4,600
504620	Membership	26,377	28,000	28,840	28,840
TOTAL CONTRACTUAL SERVICES		**187,026**	**265,388**	**258,235**	**258,235**
505000	Books/Periodicals	557	1,400	0	0
505010	Clothing	100	0	0	0
505015	Commissary	0	0	1,000	1,000
505025	Construction Supplies	67	0	0	0
505055	Groceries	262	0	0	0
505060	Institutional Supplies	83	65	0	0
505100	Office Supplies	1,739	2,425	1,000	1,000
505120	Recreational Supplies	2,163	750	0	0
505125	Technical Supplies	23	200	0	0
TOTAL SUPPLIES &MATERIALS		**4,994**	**4,840**	**2,000**	**2,000**
507010	Retirement	77,825	163,524	149,850	149,850
507011	Retirement − Non NYS	17,488	0	0	0
507015	Social Security Contribution	63,850	73,586	67,116	67,116
507016	FICA ACCRUAL	−55	0	0	0
507020	Medical Insurance	127,252	110,063	174,289	174,289
507025	Medical Insurance − Retirees	88,579	96,614	100,872	100,872
507035	Dental Insurance − Active	0	5,106	7,329	7,329
507060	Dental Insurance − Retirees	0	2,381	1,120	1,120
961260	IS−Dental Insurance	5,754	0	0	0
961261	IS−Dental Retirees	1,958	0	0	0
TOTAL BENEFITS		**382,651**	**451,274**	**500,576**	**500,576**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5701 MENTAL HEALTH ADMIN

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
961265	IS−Unemployment Insurance	232	0	112	112
961275	IS−Liability Insurance	9,239	12,733	11,080	11,080
961280	IS−Risk Management	199	222	344	344
961285	IS−Mailroom	344	701	707	707
961991	IS−Info Services−Admin	213,084	310,122	322,951	322,951
965104	IS−HHS Services−Mailroom	1,057	958	1,053	1,053
965105	IS−HHS Services−Building Services	4,072	4,965	5,052	5,052
968615	IS−Records Storage	2,070	2,008	2,144	2,144
968640	IS−CityPlace	0	18,368	25,195	25,195
968670	IS−Maint &Construction	0	94	89	89
971601	FS−Law NON−ICAP	36,113	35,697	37,598	37,598
971801	FS−Communications	4,731	4,820	5,985	5,985
972409	FS−PS Security	72,644	78,474	96,039	96,039
980910	IC1−Human Resources	4,932	0	0	0
980920	IC1−Law Department	16,806	0	0	0
980930	IC1−Purchasing	3,873	0	0	0
980940	IC1−Finance	842	0	0	0
980950	IC1−County Executive	1,762	0	0	0
980961	IC1−Controller Payroll	493	0	0	0
980962	IC1−Controller Accounting	21,195	0	0	0
980963	IC1−Controller Accounts Payable	1,181	0	0	0
980970	IC1−Budget	1,775	0	0	0
980990	IC1−Treasury	15,017	0	0	0
989010	IC2−Human Resources	292	12,196	9,664	9,664
989020	IC2−Law Department	7,035	18,593	43,600	43,600
989030	IC2−Purchasing	103	0	364	364
989040	IC2−Finance	69	1,810	1,349	1,349
989050	IC2−County Executive	94	2,050	2,934	2,934
989061	IC2−Controller Payroll	5	472	0	0
989062	IC2−Controller Accounting	248	23,829	28,558	28,558
989063	IC2−Controller Accounts Payable	13	842	1,656	1,656
989070	IC2−Budget	27	0	1,728	1,728
989090	IC2−Treasury	821	13,718	16,606	16,606
TOTAL INTERDEPARTMENT CHARGES		**420,368**	**542,672**	**614,808**	**614,808**
DIVISION TOTAL		**1,872,671**	**2,226,690**	**2,252,957**	**2,252,957**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5702 MENTAL HEALTH SERVICES GRANTS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
504000	Mileage	769	0	0	0
504035	Occupational Exams	0	100	0	0
504205	Commercial Services	0	0	500	500
504320	Professional Services	0	100,000	201,108	201,108
504800	Agency Contracts	51,041,253	54,425,342	57,261,170	57,261,170
TOTAL CONTRACTUAL SERVICES		**51,042,022**	**54,525,442**	**57,462,778**	**57,462,778**
507025	Medical Insurance − Retirees	2,400	2,571	33,316	33,316
507060	Dental Insurance − Retirees	0	1,190	1,643	1,643
961261	IS−Dental Retirees	979	0	0	0
TOTAL BENEFITS		**3,379**	**3,761**	**34,959**	**34,959**
961991	IS−Info Services−Admin	293	0	0	0
973801	FS−Sheriff	471,398	408,637	558,449	558,449
980940	IC1−Finance	239	0	0	0
980950	IC1−County Executive	499	0	0	0
980962	IC1−Controller Accounting	6,674	0	0	0
980963	IC1−Controller Accounts Payable	1,656	0	0	0
980990	IC1−Treasury	228	0	0	0
989040	IC2−Finance	19	415	357	357
989050	IC2−County Executive	27	470	777	777
989062	IC2−Controller Accounting	78	8,903	9,785	9,785
989063	IC2−Controller Accounts Payable	19	1,570	4,156	4,156
989090	IC2−Treasury	13	345	0	0
TOTAL INTERDEPARTMENT CHARGES		**481,143**	**420,340**	**573,524**	**573,524**
DIVISION TOTAL		**51,526,544**	**54,949,543**	**58,071,261**	**58,071,261**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5703 CRIMINAL COURT ORDERED CASES

COMMIT ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
504320 Professional Services	10,211,024	9,000,000	11,300,000	11,300,000
TOTAL CONTRACTUAL SERVICES	**10,211,024**	**9,000,000**	**11,300,000**	**11,300,000**
DIVISION TOTAL	**10,211,024**	**9,000,000**	**11,300,000**	**11,300,000**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5704 OPIOID &ADDICTION SERVICES

COMMIT ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
504800 Agency Contracts	770,969	2,245,000	2,687,390	2,687,390
TOTAL CONTRACTUAL SERVICES	**770,969**	**2,245,000**	**2,687,390**	**2,687,390**
DIVISION TOTAL	**770,969**	**2,245,000**	**2,687,390**	**2,687,390**
DEPARTMENT TOTAL	**636,404,862**	**673,968,914**	**708,175,994**	**708,175,994**

DEPARTMENT: 58 PUBLIC HEALTH
DIVISION: 5801 ADMINISTRATION & SPECIAL SVCS

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	3,553,786	4,211,287	4,720,347	4,720,347
501001	Accrued Salaries	22,443	0	0	0
501005	Temporary Help	30,866	0	0	0
501010	Overtime	30,369	11,500	26,000	26,000
501015	Shift Differential	6,118	6,000	3,000	3,000
501030	Standby / Call−In Pay	45,738	46,000	49,000	49,000
501040	Longevity	18,274	15,533	22,482	22,482
501055	Mandated Training	165	605	330	330
TOTAL PERSONNEL SERVICES		**3,707,759**	**4,290,925**	**4,821,159**	**4,821,159**
504000	Mileage	4,004	3,055	3,500	3,500
504005	Travel	15,902	15,000	15,000	15,000
504020	Training − Non−Computer	6,182	15,995	11,000	11,000
504030	Licensure / Accreditation Fees	0	630	630	630
504035	Occupational Exams	164	0	0	0
504205	Commercial Services	179,824	84,480	103,462	103,462
504260	Software Licenses	18,645	13,540	4,003	4,003
504270	Local Transportation/Parking	150	0	0	0
504280	Maintenance − Buildings	158,647	0	0	0
504290	Maintenance − Equipment	3,140	7,000	6,000	6,000
504320	Professional Services	1,232,316	266,400	264,200	264,200
504335	Rental of Equipment	0	114	0	0
504340	Rental of Space	170	4,000	3,000	3,000
504505	Cellular Telephone	10,598	8,832	11,904	11,904
504620	Membership	20,614	24,002	22,054	22,054
504625	Other Expense	255	2,444	0	0
504800	Agency Contracts	132,998	9,441,590	157,000	157,000
TOTAL CONTRACTUAL SERVICES		**1,783,609**	**9,887,082**	**601,753**	**601,753**
505000	Books/Periodicals	3,920	2,360	1,500	1,500
505010	Clothing	6,683	15,000	10,000	10,000
505015	Commissary	2,412	7,100	5,000	5,000
505020	Computer Software	0	150	0	0
505025	Construction Supplies	10,961	1,000	1,000	1,000
505040	Equipment	180,346	82,000	15,000	15,000
505060	Institutional Supplies	9,534	0	0	0
505075	Law Enforce/Safety Supplies	1,342	0	0	0
505085	Medical/Lab Supplies	4,361	14,886	45,000	45,000
505100	Office Supplies	11,469	14,102	10,000	10,000
505120	Recreational Supplies	1,356	30,000	15,000	15,000
505125	Technical Supplies	22,425	3,000	2,000	2,000
505135	Inventory Expense	309	0	0	0
TOTAL SUPPLIES &MATERIALS		**255,118**	**169,598**	**104,500**	**104,500**

DEPARTMENT: 58 PUBLIC HEALTH
DIVISION: 5801 ADMINISTRATION & SPECIAL SVCS

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
507010	Retirement	459,422	718,144	823,400	823,400
507011	Retirement − Non NYS	12,518	0	0	0
507015	Social Security Contribution	261,260	324,640	363,596	363,596
507016	FICA ACCRUAL	1,059	0	0	0
507020	Medical Insurance	548,617	722,062	936,602	936,602
507025	Medical Insurance − Retirees	784,503	834,936	816,747	816,747
507035	Dental Insurance − Active	0	34,408	39,908	39,908
507060	Dental Insurance − Retirees	0	37,608	15,309	15,309
961260	IS−Dental Insurance	26,760	0	0	0
961261	IS−Dental Retirees	30,915	0	0	0
TOTAL BENEFITS		**2,125,054**	**2,671,798**	**2,995,562**	**2,995,562**
541600	Transportation Equipment	0	97,000	0	0
TOTAL ASSET EQUIPMENT		**0**	**97,000**	**0**	**0**
961265	IS−Unemployment Insurance	5,058	7,811	8,828	8,828
961270	IS−Workers' Compensation	805	79,102	69,136	69,136
961275	IS−Liability Insurance	37,910	54,621	50,506	50,506
961280	IS−Risk Management	774	924	1,513	1,513
961285	IS−Mailroom	10	35	35	35
961991	IS−Info Services−Admin	339,315	522,596	409,781	409,781
965101	IS−HHS Services−Administration	17,890	26,219	28,044	28,044
965103	IS−HHS Services−Stockroom	4,202	3,391	3,641	3,641
965104	IS−HHS Services−Mailroom	16,280	25,120	21,105	21,105
965105	IS−HHS Services−Building Services	16,863	28,174	30,548	30,548
968615	IS−Records Storage	27,017	27,206	29,057	29,057
968650	IS−Health &Human Service Building	759,882	817,675	888,874	888,874
968675	IS−Fleet Maintenance	50,413	8,648	9,459	9,459
971601	FS−Law NON−ICAP	96,490	106,061	69,057	69,057
971801	FS−Communications	13,011	13,234	39,361	39,361
972402	FS−Public Safety Communications	42	0	0	0
972409	FS−PS Security	78,013	65,584	81,279	81,279
975105	FS−Printing Services	18,749	16,206	18,106	18,106
978001	FS−Transportation	149	0	0	0
TOTAL INTERDEPARTMENT CHARGES		**1,482,873**	**1,802,607**	**1,758,330**	**1,758,330**
DIVISION TOTAL		**9,354,413**	**18,919,010**	**10,281,304**	**10,281,304**

DEPARTMENT: 58 PUBLIC HEALTH
DIVISION: 5802 NURSING SERVICES

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	1,880,190	1,928,198	1,191,778	1,191,778
501001	Accrued Salaries	27,590	0	0	0
501005	Temporary Help	9,146	0	0	0
501010	Overtime	130	0	0	0
501015	Shift Differential	142	0	0	0
501030	Standby / Call−In Pay	882	0	0	0
501040	Longevity	7,588	3,933	4,708	4,708
501055	Mandated Training	660	1,310	770	770
501090	Retention	1,000	0	0	0
TOTAL PERSONNEL SERVICES		**1,927,328**	**1,933,441**	**1,197,256**	**1,197,256**
504000	Mileage	10,993	7,660	7,250	7,250
504005	Travel	874	0	0	0
504030	Licensure / Accreditation Fees	0	200	0	0
504035	Occupational Exams	797	845	790	790
504205	Commercial Services	44,724	68,410	70,915	70,915
504260	Software Licenses	191,614	171,853	174,493	174,493
504270	Local Transportation/Parking	3,197	3,750	1,000	1,000
504280	Maintenance − Buildings	10,671	2,462	2,716	2,716
504285	Maintenance − Computer Equipment	1,280	0	0	0
504290	Maintenance − Equipment	3,015	6,000	5,350	5,350
504320	Professional Services	305,091	180,968	180,177	180,177
504340	Rental of Space	205,869	211,239	203,423	203,423
504505	Cellular Telephone	8,746	67,381	3,456	3,456
504511	Utilities − Gas	3,757	9,642	9,000	9,000
504512	Utilities − Electric	14,980	21,486	21,000	21,000
504620	Membership	196	1,029	1,829	1,829
504800	Agency Contracts	1,728,623	1,911,715	1,816,108	1,816,108
TOTAL CONTRACTUAL SERVICES		**2,534,427**	**2,664,640**	**2,497,507**	**2,497,507**
505000	Books/Periodicals	154	0	0	0
505015	Commissary	3,665	0	900	900
505025	Construction Supplies	150	0	0	0
505040	Equipment	2,096	3,549	0	0
505060	Institutional Supplies	2,045	200	200	200
505075	Law Enforce/Safety Supplies	1,804	0	0	0
505085	Medical/Lab Supplies	64,769	18,000	30,500	30,500
505100	Office Supplies	9,881	0	0	0
505110	Pharmaceuticals	172,479	213,000	225,000	225,000
505125	Technical Supplies	2,632	0	0	0
505135	Inventory Expense	80,254	0	0	0
TOTAL SUPPLIES &MATERIALS		**339,929**	**234,749**	**256,600**	**256,600**

DEPARTMENT: 58 PUBLIC HEALTH
DIVISION: 5802 NURSING SERVICES

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
507010	Retirement	218,834	570,980	204,423	204,423
507015	Social Security Contribution	139,841	76,119	91,560	91,560
507016	FICA ACCRUAL	2,293	0	0	0
507020	Medical Insurance	252,371	156,590	189,440	189,440
507025	Medical Insurance − Retirees	195,374	208,341	208,181	208,181
507035	Dental Insurance − Active	0	7,288	7,118	7,118
507060	Dental Insurance − Retirees	0	10,606	8,736	8,736
961260	IS−Dental Insurance	11,946	0	0	0
961261	IS−Dental Retirees	8,465	0	0	0
TOTAL BENEFITS		**829,124**	**1,029,924**	**709,458**	**709,458**
900002	Work Order Labor	2,213	1,500	2,000	2,000
918670	FS−M & C	84	0	0	0
961265	IS−Unemployment Insurance	18,035	1,919	6,497	6,497
961270	IS−Workers' Compensation	304	1,879	1,498	1,498
961275	IS−Liability Insurance	19,201	13,015	11,441	11,441
961280	IS−Risk Management	252	227	356	356
961991	IS−Info Services−Admin	363,411	412,302	459,014	459,014
965101	IS−HHS Services−Administration	10,832	13,056	14,656	14,656
965103	IS−HHS Services−Stockroom	2,531	571	571	571
965104	IS−HHS Services−Mailroom	9,727	12,509	11,030	11,030
965105	IS−HHS Services−Building Services	10,255	14,029	15,965	15,965
968670	IS−Maint &Construction	5,360	580	552	552
968675	IS−Fleet Maintenance	14,078	17,824	19,496	19,496
972409	FS−PS Security	90,134	82,297	105,793	105,793
975105	FS−Printing Services	1,716	1,063	1,594	1,594
975801	FS−Health	0	−6,381	−6,826	−6,826
TOTAL INTERDEPARTMENT CHARGES		**548,133**	**566,390**	**643,637**	**643,637**
DIVISION TOTAL		**6,178,941**	**6,429,144**	**5,304,458**	**5,304,458**

DEPARTMENT: 58 PUBLIC HEALTH
DIVISION: 5803 MATERNAL & CHILD HEALTH SVCS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	2,342,921	789,376	930,430	930,430
501001	Accrued Salaries	15,115	0	0	0
501005	Temporary Help	12,289	0	0	0
501015	Shift Differential	12	0	0	0
501040	Longevity	12,515	71	71	71
501055	Mandated Training	385	545	220	220
501065	Occupational Exams Reimbursement	103	0	0	0
501090	Retention	−1,000	0	0	0
TOTAL PERSONNEL SERVICES		**2,382,340**	**789,992**	**930,721**	**930,721**
504000	Mileage	2,172	6,610	250	250
504005	Travel	12,108	0	0	0
504020	Training − Non−Computer	1,050	940	940	940
504030	Licensure / Accreditation Fees	200	0	0	0
504035	Occupational Exams	714	385	350	350
504205	Commercial Services	37,710	2,174	1,971	1,971
504270	Local Transportation/Parking	300	0	0	0
504280	Maintenance − Buildings	8	0	0	0
504290	Maintenance − Equipment	2,225	1,000	995	995
504320	Professional Services	61,061	5,000	5,000	5,000
504335	Rental of Equipment	332	0	0	0
504340	Rental of Space	130,275	0	0	0
504505	Cellular Telephone	8,386	11,577	768	768
504510	Utilities − Other−Steam/Water	239	3,000	0	0
504511	Utilities − Gas	3,303	0	0	0
504512	Utilities − Electric	12,444	0	0	0
504620	Membership	1,702	1,079	500	500
504625	Other Expense	−198	1,600	0	0
504630	Postage	6,551	0	0	0
504800	Agency Contracts	930,330	133,083	0	0
TOTAL CONTRACTUAL SERVICES		**1,210,912**	**166,448**	**10,774**	**10,774**
505000	Books/Periodicals	1,678	95	0	0
505015	Commissary	597	0	0	0
505025	Construction Supplies	225	0	0	0
505035	Computer Equipment	19,691	0	0	0
505040	Equipment	0	42,531	0	0
505060	Institutional Supplies	543	0	0	0
505085	Medical/Lab Supplies	18,623	14,148	7,500	7,500
505100	Office Supplies	8,456	0	0	0
505110	Pharmaceuticals	220	1,500	500	500
505120	Recreational Supplies	930	0	0	0
505125	Technical Supplies	21,263	0	0	0
505135	Inventory Expense	1,213	0	0	0
TOTAL SUPPLIES &MATERIALS		**73,439**	**58,274**	**8,000**	**8,000**

DEPARTMENT: 58 PUBLIC HEALTH
DIVISION: 5803 MATERNAL & CHILD HEALTH SVCS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
507010	Retirement	272,754	157,494	158,930	158,930
507011	Retirement − Non NYS	12,520	0	0	0
507015	Social Security Contribution	170,881	64,962	71,183	71,183
507016	FICA ACCRUAL	915	0	0	0
507020	Medical Insurance	433,605	71,182	114,155	114,155
507025	Medical Insurance − Retirees	209,001	228,232	232,388	232,388
507035	Dental Insurance − Active	0	3,410	5,266	5,266
507060	Dental Insurance − Retirees	0	22,835	24,493	24,493
961260	IS−Dental Insurance	20,906	0	0	0
961261	IS−Dental Retirees	18,387	0	0	0
TOTAL BENEFITS		**1,138,969**	**548,115**	**606,415**	**606,415**
900002	Work Order Labor	50	1,000	1,000	1,000
918670	FS−M & C	10,275	0	0	0
961265	IS−Unemployment Insurance	4,747	2,043	2,293	2,293
961270	IS−Workers' Compensation	16,926	7,840	11,575	11,575
961275	IS−Liability Insurance	25,013	9,199	9,802	9,802
961280	IS−Risk Management	159	160	305	305
961991	IS−Info Services−Admin	237,674	397,403	245,145	245,145
965101	IS−HHS Services−Administration	13,703	2,199	2,297	2,297
965103	IS−HHS Services−Stockroom	3,222	4,743	4,967	4,967
965104	IS−HHS Services−Mailroom	12,532	2,106	1,729	1,729
965105	IS−HHS Services−Building Services	12,965	2,362	2,502	2,502
968670	IS−Maint &Construction	121	137	130	130
968680	IS−Pediatric Visitation Center	117,628	145,118	118,123	118,123
975105	FS−Printing Services	3,307	629	634	634
975801	FS−Health	−5,983	0	0	0
TOTAL INTERDEPARTMENT CHARGES		**452,339**	**574,939**	**400,502**	**400,502**
DIVISION TOTAL		**5,257,999**	**2,137,768**	**1,956,412**	**1,956,412**

DEPARTMENT: 58 PUBLIC HEALTH
DIVISION: 5804 MEDICAL EXAMINER

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	2,996,089	2,960,196	3,320,320	3,320,320
501001	Accrued Salaries	12,713	0	0	0
501005	Temporary Help	10,968	0	0	0
501010	Overtime	96,665	61,000	76,500	76,500
501015	Shift Differential	19,540	10,000	17,000	17,000
501030	Standby / Call−In Pay	3,169	5,000	6,000	6,000
501040	Longevity	9,605	11,217	13,967	13,967
TOTAL PERSONNEL SERVICES		**3,148,749**	**3,047,413**	**3,433,787**	**3,433,787**
504005	Travel	10,973	18,300	13,500	13,500
504020	Training − Non−Computer	5,998	9,400	7,500	7,500
504030	Licensure / Accreditation Fees	3,740	11,690	5,900	5,900
504035	Occupational Exams	82	0	0	0
504205	Commercial Services	14,109	14,772	15,160	15,160
504210	Contracted Debt Service	98	0	0	0
504260	Software Licenses	42,072	23,180	27,225	27,225
504285	Maintenance − Computer Equipment	12,500	12,136	13,262	13,262
504290	Maintenance − Equipment	200,632	285,000	265,450	265,450
504320	Professional Services	182,841	281,500	129,500	129,500
504350	Taxes/Assessments	757	758	781	781
504510	Utilities − Other−Steam/Water	1,662	1,500	1,700	1,700
504511	Utilities − Gas	26,930	27,000	27,000	27,000
504512	Utilities − Electric	139,869	105,000	144,000	144,000
504620	Membership	2,700	5,255	5,790	5,790
504625	Other Expense	299	0	0	0
504670	Refund of Prior Yr Revenue	53,100	0	0	0
504800	Agency Contracts	28,303	0	0	0
TOTAL CONTRACTUAL SERVICES		**726,665**	**795,491**	**656,768**	**656,768**
505005	Chemicals/Biologicals	23,524	60,170	42,175	42,175
505035	Computer Equipment	277	1,700	4,775	4,775
505040	Equipment	11,447	13,000	11,275	11,275
505055	Groceries	136	0	0	0
505060	Institutional Supplies	3,287	3,000	3,000	3,000
505075	Law Enforce/Safety Supplies	0	1,000	775	775
505085	Medical/Lab Supplies	149,945	132,417	152,800	152,800
505100	Office Supplies	9,858	0	0	0
505105	Other Supplies	34,514	30,000	33,000	33,000
505125	Technical Supplies	3,493	2,900	2,900	2,900
505130	Vehicle Parts	814	0	0	0
505135	Inventory Expense	19,903	0	0	0
505140	Law Enforcement/Uniforms	1,238	3,500	2,500	2,500
TOTAL SUPPLIES &MATERIALS		**258,436**	**247,687**	**253,200**	**253,200**
506060	Principal Bonds	409,000	297,000	179,000	179,000
506090	Interest on Bonds	33,625	15,975	12,518	12,518
TOTAL DEBT SERVICE		**442,625**	**312,975**	**191,518**	**191,518**

DEPARTMENT: 58 PUBLIC HEALTH
DIVISION: 5804 MEDICAL EXAMINER

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
507010	Retirement	387,588	544,569	586,490	586,490
507011	Retirement − Non NYS	13,617	0	0	0
507015	Social Security Contribution	223,560	244,621	262,210	262,210
507016	FICA ACCRUAL	1,049	0	0	0
507020	Medical Insurance	431,541	482,722	566,468	566,468
507025	Medical Insurance − Retirees	190,517	191,913	190,491	190,491
507035	Dental Insurance − Active	0	24,066	24,003	24,003
507060	Dental Insurance − Retirees	0	7,197	4,406	4,406
961260	IS−Dental Insurance	22,024	0	0	0
961261	IS−Dental Retirees	6,041	0	0	0
TOTAL BENEFITS		**1,275,937**	**1,495,088**	**1,634,068**	**1,634,068**
541600	Transportation Equipment	0	0	60,000	60,000
TOTAL ASSET EQUIPMENT		**0**	**0**	**60,000**	**60,000**
900002	Work Order Labor	19,985	15,000	15,000	15,000
900005	Activity Allocation for Vehicles	0	400	300	300
918572	FS−PWA	0	1,500	1,500	1,500
918670	FS−M & C	37,545	15,000	30,000	30,000
961265	IS−Unemployment Insurance	0	2,745	1,996	1,996
961270	IS−Workers' Compensation	76,137	26,921	43,073	43,073
961275	IS−Liability Insurance	33,053	37,209	37,398	37,398
961280	IS−Risk Management	673	649	1,116	1,116
961991	IS−Info Services−Admin	162,083	202,599	232,632	232,632
968615	IS−Records Storage	6,807	5,357	5,721	5,721
968670	IS−Maint &Construction	135,768	93,677	89,143	89,143
968675	IS−Fleet Maintenance	17,446	27,072	29,611	29,611
975105	FS−Printing Services	0	225	197	197
978572	FS−PW Administration	402	0	0	0
978801	FS−Parks	1,670	2,672	2,672	2,672
TOTAL INTERDEPARTMENT CHARGES		**491,569**	**431,026**	**490,359**	**490,359**
DIVISION TOTAL		**6,343,981**	**6,329,680**	**6,719,700**	**6,719,700**

DEPARTMENT: 58 PUBLIC HEALTH
DIVISION: 5806 ENVIRONMENTAL HEALTH SVCS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	2,765,209	2,159,728	2,102,218	2,102,218
501001	Accrued Salaries	3,583	0	0	0
501005	Temporary Help	15,430	0	0	0
501010	Overtime	20,252	2,000	12,000	12,000
501030	Standby / Call−In Pay	17,345	15,100	16,200	16,200
501040	Longevity	17,522	10,702	13,935	13,935
501055	Mandated Training	3,464	840	750	750
TOTAL PERSONNEL SERVICES		**2,842,805**	**2,188,370**	**2,145,103**	**2,145,103**
504000	Mileage	15,458	12,160	8,700	8,700
504005	Travel	2,568	360	0	0
504020	Training − Non−Computer	320	0	0	0
504030	Licensure / Accreditation Fees	0	500	0	0
504035	Occupational Exams	6,866	5,734	1,965	1,965
504205	Commercial Services	9,930	1,194	1,194	1,194
504260	Software Licenses	191	0	0	0
504280	Maintenance − Buildings	850	0	0	0
504290	Maintenance − Equipment	189	0	0	0
504320	Professional Services	327,791	488,721	177,201	177,201
504505	Cellular Telephone	13,655	11,991	8,832	8,832
504620	Membership	375	75	75	75
504800	Agency Contracts	1,707,745	1,222,801	0	0
TOTAL CONTRACTUAL SERVICES		**2,085,938**	**1,743,536**	**197,967**	**197,967**
505005	Chemicals/Biologicals	1,598	850	775	775
505010	Clothing	440	200	180	180
505025	Construction Supplies	8,711	0	0	0
505035	Computer Equipment	128	0	0	0
505040	Equipment	52,395	0	0	0
505060	Institutional Supplies	12,008	200	350	350
505075	Law Enforce/Safety Supplies	17,668	40	0	0
505085	Medical/Lab Supplies	14,142	7,240	3,720	3,720
505100	Office Supplies	10,192	51,989	0	0
505120	Recreational Supplies	792	0	0	0
505125	Technical Supplies	6,479	400	425	425
505135	Inventory Expense	2,164	0	0	0
TOTAL SUPPLIES &MATERIALS		**126,717**	**60,919**	**5,450**	**5,450**
507010	Retirement	412,032	442,761	366,260	366,260
507015	Social Security Contribution	206,263	149,296	164,043	164,043
507016	FICA ACCRUAL	205	0	0	0
507020	Medical Insurance	492,403	390,655	494,522	494,522
507025	Medical Insurance − Retirees	663,395	705,142	667,854	667,854
507035	Dental Insurance − Active	0	18,738	21,517	21,517
507060	Dental Insurance − Retirees	0	39,394	37,487	37,487
961260	IS−Dental Insurance	23,873	0	0	0
961261	IS−Dental Retirees	33,231	0	0	0
TOTAL BENEFITS		**1,831,402**	**1,745,986**	**1,751,683**	**1,751,683**

DEPARTMENT: 58 PUBLIC HEALTH
DIVISION: 5806 ENVIRONMENTAL HEALTH SVCS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
961270	IS−Workers' Compensation	42,937	197,509	120,583	120,583
961275	IS−Liability Insurance	29,738	24,883	22,209	22,209
961280	IS−Risk Management	432	434	689	689
961991	IS−Info Services−Admin	220,040	224,276	232,825	232,825
965101	IS−HHS Services−Administration	15,667	18,262	19,994	19,994
965103	IS−HHS Services−Stockroom	3,688	4,117	4,217	4,217
965104	IS−HHS Services−Mailroom	14,400	17,496	15,047	15,047
965105	IS−HHS Services−Building Services	14,762	19,623	21,780	21,780
968670	IS−Maint &Construction	0	53	50	50
968675	IS−Fleet Maintenance	37,139	62,314	68,159	68,159
971701	FS−Human Resources NON−ICAP	2,000	0	0	0
973801	FS−Sheriff	7,200	0	20,000	20,000
975105	FS−Printing Services	5,230	3,539	4,112	4,112
978572	FS−PW Administration	87,128	137,912	130,000	130,000
978575	FS−PW Rochester	−138	0	0	0
TOTAL INTERDEPARTMENT CHARGES		**480,223**	**710,418**	**659,665**	**659,665**
DIVISION TOTAL		**7,367,085**	**6,449,229**	**4,759,868**	**4,759,868**

DEPARTMENT: 58 PUBLIC HEALTH
DIVISION: 5807 EARLY CHILDHOOD DEVELOPMENT

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	2,370,349	2,182,729	2,231,370	2,231,370
501001	Accrued Salaries	14,850	0	0	0
501040	Longevity	14,707	15,464	16,841	16,841
501055	Mandated Training	605	935	605	605
TOTAL PERSONNEL SERVICES		**2,400,511**	**2,199,128**	**2,248,816**	**2,248,816**
504000	Mileage	9,656	6,666	9,800	9,800
504005	Travel	1,348	0	0	0
504035	Occupational Exams	971	1,190	1,085	1,085
504205	Commercial Services	14,012	11,345	11,345	11,345
504285	Maintenance − Computer Equipment	1,386	0	0	0
504315	Professional Service−Computers	52,568	52,500	52,500	52,500
504320	Professional Services	131,464	52,500	52,500	52,500
504400	Public Assistance Benefits	66,091,702	71,427,000	73,543,000	73,543,000
504505	Cellular Telephone	12,775	12,288	11,904	11,904
504620	Membership	130	0	1,600	1,600
504625	Other Expense	−130	0	0	0
504630	Postage	870	0	0	0
504800	Agency Contracts	150	0	0	0
TOTAL CONTRACTUAL SERVICES		**66,316,902**	**71,563,489**	**73,683,734**	**73,683,734**
505100	Office Supplies	997	0	0	0
TOTAL SUPPLIES &MATERIALS		**997**	**0**	**0**	**0**
507010	Retirement	332,469	375,973	384,000	384,000
507015	Social Security Contribution	171,067	168,166	171,990	171,990
507016	FICA ACCRUAL	1,042	0	0	0
507020	Medical Insurance	509,453	494,037	596,681	596,681
507025	Medical Insurance − Retirees	93,691	102,001	86,728	86,728
507035	Dental Insurance − Active	0	24,038	22,698	22,698
507060	Dental Insurance − Retirees	0	10,281	12,471	12,471
961260	IS−Dental Insurance	25,166	0	0	0
961261	IS−Dental Retirees	8,342	0	0	0
TOTAL BENEFITS		**1,141,230**	**1,174,496**	**1,274,568**	**1,274,568**
961270	IS−Workers' Compensation	0	16,035	2,968	2,968
961275	IS−Liability Insurance	25,069	26,241	25,197	25,197
961280	IS−Risk Management	485	458	783	783
961991	IS−Info Services−Admin	194,807	211,886	209,214	209,214
965101	IS−HHS Services−Administration	14,282	15,852	16,975	16,975
965103	IS−HHS Services−Stockroom	3,355	954	859	859
965104	IS−HHS Services−Mailroom	12,960	1,145	12,775	12,775
965105	IS−HHS Services−Building Services	13,477	17,034	18,491	18,491
975105	FS−Printing Services	545	2,196	1,555	1,555
TOTAL INTERDEPARTMENT CHARGES		**264,980**	**291,801**	**288,817**	**288,817**
DIVISION TOTAL		**70,124,620**	**75,228,914**	**77,495,935**	**77,495,935**

DEPARTMENT: 58 PUBLIC HEALTH
DIVISION: 5809 EPIDEMIOLOGY &DISEASE CONTROL

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	627,772	499,606	579,750	579,750
501001	Accrued Salaries	−183	0	0	0
501005	Temporary Help	10,605	0	0	0
501010	Overtime	1,074	0	0	0
501040	Longevity	2,648	2,872	3,037	3,037
501055	Mandated Training	55	110	55	55
TOTAL PERSONNEL SERVICES		**641,971**	**502,588**	**582,842**	**582,842**
504000	Mileage	325	50	0	0
504005	Travel	6,131	0	0	0
504015	Training − Computer related	300	0	0	0
504020	Training − Non−Computer	123	0	0	0
504035	Occupational Exams	41	0	0	0
504205	Commercial Services	413	450	200	200
504260	Software Licenses	6,430	12,000	9,200	9,200
504505	Cellular Telephone	1,166	768	768	768
504620	Membership	182	690	0	0
TOTAL CONTRACTUAL SERVICES		**15,111**	**13,958**	**10,168**	**10,168**
505000	Books/Periodicals	279	0	0	0
505010	Clothing	1,090	0	0	0
505015	Commissary	276	0	0	0
505025	Construction Supplies	676	0	0	0
505100	Office Supplies	1,287	0	0	0
TOTAL SUPPLIES &MATERIALS		**3,608**	**0**	**0**	**0**
507010	Retirement	60,990	85,422	99,540	99,540
507015	Social Security Contribution	45,734	38,439	44,584	44,584
507016	FICA ACCRUAL	−61	0	0	0
507020	Medical Insurance	85,197	66,862	149,195	149,195
507025	Medical Insurance − Retirees	70,649	68,384	59,062	59,062
507035	Dental Insurance − Active	0	3,082	5,975	5,975
507060	Dental Insurance − Retirees	0	3,896	4,331	4,331
961260	IS−Dental Insurance	3,778	0	0	0
961261	IS−Dental Retirees	3,021	0	0	0
TOTAL BENEFITS		**269,308**	**266,085**	**362,687**	**362,687**

DEPARTMENT: 58 PUBLIC HEALTH
DIVISION: 5809 EPIDEMIOLOGY &DISEASE CONTROL

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
961265	IS−Unemployment Insurance	12,639	1,356	5,320	5,320
961270	IS−Workers' Compensation	108	28,093	19,060	19,060
961275	IS−Liability Insurance	6,662	7,297	5,767	5,767
961280	IS−Risk Management	108	127	179	179
961991	IS−Info Services−Admin	49,384	86,597	53,651	53,651
965101	IS−HHS Services−Administration	3,059	3,672	3,456	3,456
965103	IS−HHS Services−Stockroom	721	0	0	0
965104	IS−HHS Services−Mailroom	2,821	3,518	2,601	2,601
965105	IS−HHS Services−Building Services	2,878	3,946	3,765	3,765
975105	FS−Printing Services	25	54	21	21
978572	FS−PW Administration	2,100	0	0	0
TOTAL INTERDEPARTMENT CHARGES		**80,505**	**134,660**	**93,820**	**93,820**
DIVISION TOTAL		**1,010,503**	**917,291**	**1,049,517**	**1,049,517**
DEPARTMENT TOTAL		**105,637,542**	**116,411,036**	**107,567,194**	**107,567,194**

DEPARTMENT: 62 MONROE COMMUNITY HOSPITAL
DIVISION: 62 MONROE COMMUNITY HOSPITAL

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	31,486,416	34,926,711	36,930,898	36,930,898
501001	Accrued Salaries	145,114	0	0	0
501005	Temporary Help	3,008,218	3,486,600	3,464,300	3,464,300
501010	Overtime	4,178,439	3,893,000	4,247,000	4,247,000
501015	Shift Differential	813,480	925,200	921,500	921,500
501030	Standby / Call−In Pay	42,281	28,500	29,000	29,000
501035	Short Term Compensated Absences	841,421	0	0	0
501040	Longevity	162,284	188,396	188,054	188,054
501045	Tuition Reimbursement − FSW	224	255	250	250
501055	Mandated Training	8,142	7,140	6,040	6,040
501085	Parking Stipend	1,800	0	0	0
501090	Retention	2,500	0	0	0
TOTAL PERSONNEL SERVICES		**40,690,319**	**43,455,802**	**45,787,042**	**45,787,042**
504000	Mileage	655	0	100	100
504005	Travel	7,040	23,520	23,520	23,520
504015	Training − Computer related	3,442	0	0	0
504020	Training − Non−Computer	2,390	2,000	2,000	2,000
504025	Clothing allowance	1,767	3,310	2,310	2,310
504035	Occupational Exams	172,518	147,000	144,000	144,000
504205	Commercial Services	509,142	499,000	512,900	512,900
504260	Software Licenses	386,834	529,820	506,000	506,000
504280	Maintenance − Buildings	1,264,844	815,000	868,000	868,000
504285	Maintenance − Computer Equipment	85,939	81,800	81,900	81,900
504290	Maintenance − Equipment	194,178	159,500	216,500	216,500
504295	Medical Affiliation Contract	2,444,116	2,585,285	3,244,500	3,244,500
504320	Professional Services	3,811,035	3,950,787	3,501,333	3,501,333
504321	Professional Services−Other	357	0	0	0
504335	Rental of Equipment	245,183	148,200	98,200	98,200
504350	Taxes/Assessments	4,634,197	3,397,500	3,600,000	3,600,000
504376	Bank Fees	36,213	45,000	26,000	26,000
504405	MMIS Weekly Shares Report	12,945,358	9,895,458	12,172,900	12,172,900
504500	Telephone	15,157	15,500	16,000	16,000
504505	Cellular Telephone	14,985	16,000	18,000	18,000
504510	Utilities − Other−Steam/Water	105,683	140,000	120,000	120,000
504511	Utilities − Gas	39,009	35,000	50,000	50,000
504600	Bad Debt Expense	1,500,907	700,000	750,000	750,000
504620	Membership	44,554	60,771	54,485	54,485
504625	Other Expense	175,192	7,000	6,500	6,500
504630	Postage	11,462	14,200	13,100	13,100
504800	Agency Contracts	0	44,500	0	0
TOTAL CONTRACTUAL SERVICES		**28,652,157**	**23,316,151**	**26,028,248**	**26,028,248**

DEPARTMENT: 62 MONROE COMMUNITY HOSPITAL
DIVISION: 62 MONROE COMMUNITY HOSPITAL

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
505000	Books/Periodicals	4,960	61,972	1,900	1,900
505005	Chemicals/Biologicals	43,754	37,000	45,000	45,000
505010	Clothing	25,939	22,800	12,150	12,150
505025	Construction Supplies	253,754	125,000	125,000	125,000
505030	Diesel Fuel	3,261	10,000	10,000	10,000
505035	Computer Equipment	3,420	0	0	0
505040	Equipment	80,450	49,750	60,950	60,950
505055	Groceries	1,946,453	1,867,050	2,147,300	2,147,300
505060	Institutional Supplies	758,872	652,070	706,850	706,850
505070	Landscaping/Farm Supplies	19,908	17,000	19,250	19,250
505075	Law Enforce/Safety Supplies	66	0	0	0
505085	Medical/Lab Supplies	1,941,897	1,404,958	1,481,571	1,481,571
505100	Office Supplies	29,340	48,190	48,650	48,650
505105	Other Supplies	111	0	75	75
505110	Pharmaceuticals	2,953,595	2,702,100	3,103,500	3,103,500
505120	Recreational Supplies	5,149	5,000	5,000	5,000
505125	Technical Supplies	121,020	126,950	130,450	130,450
TOTAL SUPPLIES &MATERIALS		**8,191,949**	**7,129,840**	**7,897,646**	**7,897,646**
506005	Bond Issue Cost − Debt	19,765	0	0	0
506060	Principal Bonds	1,726,276	2,191,048	2,160,266	2,160,266
506090	Interest on Bonds	304,109	698,815	724,958	724,958
TOTAL DEBT SERVICE		**2,050,150**	**2,889,863**	**2,885,224**	**2,885,224**
507010	Retirement	4,660,247	6,801,676	7,227,634	7,227,634
507011	Retirement − Non NYS	30,980	0	0	0
507015	Social Security Contribution	2,940,239	3,270,496	3,501,671	3,501,671
507016	FICA ACCRUAL	10,559	0	0	0
507020	Medical Insurance	4,385,990	6,688,079	7,419,238	7,419,238
507025	Medical Insurance − Retirees	2,226,774	2,424,383	2,464,036	2,464,036
507035	Dental Insurance − Active	0	314,748	318,933	318,933
507050	Net OPEB Obligation	−1,129,357	0	0	0
507055	Net Change in Pension	−3,110,970	0	0	0
507060	Dental Insurance − Retirees	0	175,375	183,818	183,818
961260	IS−Dental Insurance	215,922	0	0	0
961261	IS−Dental Retirees	141,828	0	0	0
TOTAL BENEFITS		**10,372,212**	**19,674,757**	**21,115,330**	**21,115,330**

DEPARTMENT: 62 MONROE COMMUNITY HOSPITAL
DIVISION: 62 MONROE COMMUNITY HOSPITAL

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
961265	IS−Unemployment Insurance	136,567	126,364	124,540	124,540
961270	IS−Workers' Compensation	1,759,523	1,583,203	1,531,328	1,531,328
961275	IS−Liability Insurance	422,115	414,548	405,670	405,670
961280	IS−Risk Management	6,995	7,171	12,547	12,547
961991	IS−Info Services−Admin	511,017	367,754	601,654	601,654
968645	IS−Iola Powerhouse Utilities	2,319,929	2,724,479	2,928,509	2,928,509
968670	IS−Maint &Construction	0	1,414	1,346	1,346
968675	IS−Fleet Maintenance	61,528	34,226	37,436	37,436
971209	FS−Debt Service Chargeback	694,708	663,489	662,325	662,325
971601	FS−Law NON−ICAP	36,200	56,500	36,500	36,500
971701	FS−Human Resources NON−ICAP	4,390	15,000	17,000	17,000
971801	FS−Communications	40,599	41,300	26,899	26,899
973801	FS−Sheriff	17,608	20,000	20,000	20,000
975105	FS−Printing Services	25,518	30,462	28,465	28,465
978001	FS−Transportation	1,563	0	0	0
980910	IC1−Human Resources	215,880	0	0	0
980920	IC1−Law Department	47,074	0	0	0
980930	IC1−Purchasing	30,954	0	0	0
980940	IC1−Finance	42,502	0	0	0
980950	IC1−County Executive	88,962	0	0	0
980961	IC1−Controller Payroll	21,690	0	0	0
980962	IC1−Controller Accounting	359,408	0	0	0
980963	IC1−Controller Accounts Payable	42,626	0	0	0
980970	IC1−Budget	29,272	0	0	0
980990	IC1−Treasury	24,724	0	0	0
989010	IC2−Human Resources	12,404	521,122	484,361	484,361
989020	IC2−Law Department	19,737	26,807	25,997	25,997
989030	IC2−Purchasing	823	0	6,107	6,107
989040	IC2−Finance	3,476	68,797	38,874	38,874
989050	IC2−County Executive	4,742	73,123	99,721	99,721
989061	IC2−Controller Payroll	248	19,386	0	0
989062	IC2−Controller Accounting	4,184	386,680	428,151	428,151
989063	IC2−Controller Accounts Payable	487	35,676	44,093	44,093
989070	IC2−Budget	447	22,521	28,471	28,471
989090	IC2−Treasury	1,345	22,898	22,536	22,536
TOTAL INTERDEPARTMENT CHARGES		**6,989,245**	**7,262,920**	**7,612,530**	**7,612,530**
DIVISION TOTAL		**96,946,032**	**103,729,333**	**111,326,020**	**111,326,020**
DEPARTMENT TOTAL		**96,946,032**	**103,729,333**	**111,326,020**	**111,326,020**

DEPARTMENT: 74 VETERANS SERVICE AGENCY
DIVISION: 74 VETERANS SERVICE AGENCY

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	830,799	943,180	1,117,192	1,117,192
501001	Accrued Salaries	−250	0	0	0
501005	Temporary Help	824	0	0	0
501040	Longevity	2,980	4,212	4,262	4,262
501055	Mandated Training	764	2,000	2,000	2,000
TOTAL PERSONNEL SERVICES		**835,117**	**949,392**	**1,123,454**	**1,123,454**
504000	Mileage	663	1,000	1,000	1,000
504005	Travel	1,284	4,000	4,000	4,000
504030	Licensure / Accreditation Fees	0	500	500	500
504035	Occupational Exams	370	0	0	0
504205	Commercial Services	1,781	2,480	2,200	2,200
504260	Software Licenses	5,955	6,254	6,825	6,825
504265	Leasing−Vehicles	4,000	0	0	0
504285	Maintenance − Computer Equipment	59	0	0	0
504320	Professional Services	237,779	176,464	72,000	72,000
504505	Cellular Telephone	1,461	1,300	500	500
504620	Membership	635	1,000	1,200	1,200
504625	Other Expense	446	15,000	15,000	15,000
504809	Agency Contracts−Rental	35,356	48,000	60,500	60,500
TOTAL CONTRACTUAL SERVICES		**289,789**	**255,998**	**163,725**	**163,725**
505010	Clothing	2,565	0	0	0
505015	Commissary	998	1,000	0	0
505025	Construction Supplies	199	0	0	0
505035	Computer Equipment	123	0	0	0
505040	Equipment	1,368	0	0	0
505055	Groceries	536	0	0	0
505060	Institutional Supplies	611	0	0	0
505075	Law Enforce/Safety Supplies	13	0	0	0
505100	Office Supplies	3,671	3,600	3,600	3,600
505120	Recreational Supplies	0	1,000	0	0
505125	Technical Supplies	1,649	2,200	2,000	2,000
TOTAL SUPPLIES &MATERIALS		**11,733**	**7,800**	**5,600**	**5,600**
507010	Retirement	90,806	161,058	191,544	191,544
507015	Social Security Contribution	61,756	72,475	85,793	85,793
507016	FICA ACCRUAL	−27	0	0	0
507020	Medical Insurance	93,673	108,457	130,205	130,205
507025	Medical Insurance − Retirees	21,791	22,681	20,697	20,697
507035	Dental Insurance − Active	0	6,282	8,092	8,092
507060	Dental Insurance − Retirees	0	1,569	1,045	1,045
961260	IS−Dental Insurance	6,284	0	0	0
961261	IS−Dental Retirees	1,195	0	0	0
TOTAL BENEFITS		**275,478**	**372,522**	**437,376**	**437,376**

DEPARTMENT: 74 VETERANS SERVICE AGENCY
DIVISION: 74 VETERANS SERVICE AGENCY

COMMIT ITEM DESCRIPTION		2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
900002	Work Order Labor	2,108	0	0	0
918670	FS−M & C	827	0	0	0
961275	IS−Liability Insurance	8,722	12,804	10,888	10,888
961280	IS−Risk Management	190	223	338	338
961991	IS−Info Services−Admin	78,589	152,210	86,669	86,669
965104	IS−HHS Services−Mailroom	3,040	2,729	3,028	3,028
968650	IS−Health &Human Service Building	54,697	58,856	63,982	63,982
968670	IS−Maint &Construction	11,090	43,171	41,082	41,082
968675	IS−Fleet Maintenance	0	0	1,370	1,370
971801	FS−Communications	6,137	6,243	15,958	15,958
975105	FS−Printing Services	977	434	598	598
TOTAL INTERDEPARTMENT CHARGES		**166,377**	**276,670**	**223,913**	**223,913**
DIVISION TOTAL		**1,578,494**	**1,862,382**	**1,954,068**	**1,954,068**
DEPARTMENT TOTAL		**1,578,494**	**1,862,382**	**1,954,068**	**1,954,068**

DEPARTMENT: 80 TRANSPORTATION
DIVISION: 8001 DOT − ADMINISTRATION

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	269,430	306,314	326,878	326,878
501001	Accrued Salaries	227	0	0	0
501005	Temporary Help	3,930	0	0	0
501010	Overtime	4,405	3,000	500	500
501040	Longevity	0	850	850	850
501085	Parking Stipend	600	1,200	600	600
TOTAL PERSONNEL SERVICES		**278,592**	**311,364**	**328,828**	**328,828**
504005	Travel	8,679	9,000	9,000	9,000
504205	Commercial Services	3,811	750	750	750
504260	Software Licenses	0	0	75,225	75,225
504505	Cellular Telephone	707	600	144	144
504620	Membership	4,899	3,750	3,800	3,800
504625	Other Expense	1,743	3,000	2,000	2,000
504630	Postage	0	50	50	50
TOTAL CONTRACTUAL SERVICES		**19,839**	**17,150**	**90,969**	**90,969**
505000	Books/Periodicals	1,499	250	250	250
505010	Clothing	17,370	28,400	26,400	26,400
505035	Computer Equipment	77	0	0	0
505060	Institutional Supplies	118	0	0	0
505075	Law Enforce/Safety Supplies	464	7,500	500	500
505100	Office Supplies	3,070	8,000	4,000	4,000
505125	Technical Supplies	107	300	100	100
TOTAL SUPPLIES &MATERIALS		**22,705**	**44,450**	**31,250**	**31,250**
507010	Retirement	37,544	52,727	56,061	56,061
507015	Social Security Contribution	20,413	23,727	25,109	25,109
507016	FICA ACCRUAL	12	0	0	0
507020	Medical Insurance	27,168	29,730	34,715	34,715
507025	Medical Insurance − Retirees	110,902	120,870	100,753	100,753
507035	Dental Insurance − Active	0	1,440	1,440	1,440
507060	Dental Insurance − Retirees	0	6,331	5,003	5,003
961260	IS−Dental Insurance	1,359	0	0	0
961261	IS−Dental Retirees	5,169	0	0	0
TOTAL BENEFITS		**202,567**	**234,825**	**223,081**	**223,081**
509045	CONTRIB−Debt Service Fund	14,431,897	0	0	0
TOTAL CONTRIBUTIONS		**14,431,897**	**0**	**0**	**0**

DEPARTMENT: 80 TRANSPORTATION
DIVISION: 8001 DOT − ADMINISTRATION

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
900001	Activity Allocation−1	−12,340	−25,000	−25,000	−25,000
961270	IS−Workers' Compensation	0	2,178	2,212	2,212
961275	IS−Liability Insurance	2,941	13,815	12,700	12,700
961280	IS−Risk Management	62	58	110	110
961285	IS−Mailroom	6,459	8,580	8,649	8,649
961991	IS−Info Services−Admin	38,044	140,927	90,187	90,187
968615	IS−Records Storage	7,803	8,015	8,560	8,560
968640	IS−CityPlace	176,842	210,192	288,320	288,320
968675	IS−Fleet Maintenance	35	1,788	1,956	1,956
971401	FS−Planning	7,000	7,000	8,000	8,000
971601	FS−Law NON−ICAP	8,930	9,772	11,781	11,781
971801	FS−Communications	10,469	10,649	0	0
972402	FS−Public Safety Communications	63	750	100	100
975105	FS−Printing Services	0	85	44	44
978101	FS−Airport	6,205	0	0	0
978572	FS−PW Administration	4,500	7,150	4,900	4,900
TOTAL INTERDEPARTMENT CHARGES		**257,013**	**395,959**	**412,519**	**412,519**
DIVISION TOTAL		**15,212,613**	**1,003,748**	**1,086,647**	**1,086,647**

DEPARTMENT: 80 TRANSPORTATION
DIVISION: 8002 TRAFFIC OPERATIONS &PERMITS

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	1,115,058	1,296,580	1,301,399	1,301,399
501001	Accrued Salaries	2,523	0	0	0
501005	Temporary Help	487	0	0	0
501010	Overtime	71,178	64,000	102,500	102,500
501030	Standby / Call−In Pay	222	0	0	0
501040	Longevity	8,569	9,437	8,837	8,837
TOTAL PERSONNEL SERVICES		**1,198,037**	**1,370,017**	**1,412,736**	**1,412,736**
503000	Provision − Capital Projects	50,000	0	0	0
TOTAL PROVISION − PROJECTS		**50,000**	**0**	**0**	**0**
504035	Occupational Exams	1,088	1,200	1,200	1,200
504205	Commercial Services	97,461	217,576	215,000	215,000
504260	Software Licenses	6,268	4,200	3,300	3,300
504280	Maintenance − Buildings	57,464	0	0	0
504285	Maintenance − Computer Equipment	0	3,500	1,776	1,776
504290	Maintenance − Equipment	21,967	20,500	20,500	20,500
504320	Professional Services	−564	0	200	200
504335	Rental of Equipment	3,953	0	0	0
504505	Cellular Telephone	6,503	6,500	6,400	6,400
TOTAL CONTRACTUAL SERVICES		**194,140**	**253,476**	**248,376**	**248,376**
505000	Books/Periodicals	274	0	0	0
505005	Chemicals/Biologicals	2,304	3,000	3,000	3,000
505010	Clothing	3,009	3,750	5,050	5,050
505025	Construction Supplies	1,314,878	1,101,200	856,000	856,000
505035	Computer Equipment	559	0	0	0
505040	Equipment	97,924	100,000	110,000	110,000
505045	Fuel	151	0	0	0
505060	Institutional Supplies	10,781	4,500	6,000	6,000
505070	Landscaping/Farm Supplies	228	0	0	0
505075	Law Enforce/Safety Supplies	5,553	2,000	4,500	4,500
505085	Medical/Lab Supplies	30	100	0	0
505095	Motor Oil/Lubricants/Veh Supplies	1,224	600	1,000	1,000
505100	Office Supplies	1,770	150	150	150
505105	Other Supplies	2,468	2,000	2,250	2,250
505120	Recreational Supplies	285	0	0	0
505125	Technical Supplies	28,857	13,600	13,500	13,500
505130	Vehicle Parts	2,323	3,500	3,500	3,500
505135	Inventory Expense	5,904	0	0	0
TOTAL SUPPLIES &MATERIALS		**1,478,522**	**1,234,400**	**1,004,950**	**1,004,950**
506060	Principal Bonds	680,198	542,399	417,870	417,870
506090	Interest on Bonds	114,180	82,713	68,050	68,050
TOTAL DEBT SERVICE		**794,378**	**625,112**	**485,920**	**485,920**

DEPARTMENT: 80 TRANSPORTATION
DIVISION: 8002 TRAFFIC OPERATIONS &PERMITS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
507010	Retirement	162,759	232,903	241,296	241,296
507015	Social Security Contribution	85,871	104,806	108,076	108,076
507016	FICA ACCRUAL	163	0	0	0
507020	Medical Insurance	273,516	326,347	384,601	384,601
507025	Medical Insurance − Retirees	99,496	109,778	110,782	110,782
507035	Dental Insurance − Active	0	13,284	15,705	15,705
507060	Dental Insurance − Retirees	0	8,008	6,646	6,646
961260	IS−Dental Insurance	11,699	0	0	0
961261	IS−Dental Retirees	6,595	0	0	0
TOTAL BENEFITS		**640,099**	**795,126**	**867,106**	**867,106**
541600	Transportation Equipment	14,777	0	0	0
TOTAL ASSET EQUIPMENT		**14,777**	**0**	**0**	**0**
900001	Activity Allocation−1	−12,091	−20,500	−20,500	−20,500
900002	Work Order Labor	6,184	0	0	0
918670	FS−M & C	436	0	0	0
961265	IS−Unemployment Insurance	4,135	9,828	6,012	6,012
961270	IS−Workers' Compensation	63,792	46,164	60,629	60,629
961275	IS−Liability Insurance	12,576	14,505	14,968	14,968
961280	IS−Risk Management	255	254	465	465
961991	IS−Info Services−Admin	59,475	77,367	84,149	84,149
968670	IS−Maint &Construction	1,989	31	30	30
968675	IS−Fleet Maintenance	118,346	140,380	153,549	153,549
975105	FS−Printing Services	50	120	62	62
978001	FS−Transportation	−214,159	−221,500	−219,500	−219,500
978572	FS−PW Administration	410	0	0	0
978675	FS−Fleet Center Facility	33,522	32,972	36,116	36,116
TOTAL INTERDEPARTMENT CHARGES		**74,920**	**79,621**	**115,980**	**115,980**
DIVISION TOTAL		**4,444,873**	**4,357,752**	**4,135,068**	**4,135,068**

DEPARTMENT: 80 TRANSPORTATION
DIVISION: 8003 HIGHWAY &BRIDGE OPERATIONS

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	1,385,094	1,508,719	1,602,910	1,602,910
501001	Accrued Salaries	11,429	0	0	0
501010	Overtime	41,395	21,000	28,500	28,500
501030	Standby / Call−In Pay	52,903	55,000	55,000	55,000
501040	Longevity	6,499	7,400	6,425	6,425
501085	Parking Stipend	1,800	2,400	2,400	2,400
TOTAL PERSONNEL SERVICES		**1,499,120**	**1,594,519**	**1,695,235**	**1,695,235**
503000	Provision − Capital Projects	4,650,000	2,700,000	1,100,000	1,100,000
TOTAL PROVISION − PROJECTS		**4,650,000**	**2,700,000**	**1,100,000**	**1,100,000**
504035	Occupational Exams	1,665	1,675	1,845	1,845
504205	Commercial Services	3,876,289	5,150,619	5,804,488	5,804,488
504260	Software Licenses	5,412	4,950	1,035	1,035
504280	Maintenance − Buildings	2,421	0	0	0
504285	Maintenance − Computer Equipment	3,000	4,200	4,675	4,675
504290	Maintenance − Equipment	784	1,000	1,000	1,000
504315	Professional Service−Computers	121,294	13,500	126,050	126,050
504320	Professional Services	62,481	30,000	0	0
504325	Public Works Contracts	1,821,185	0	0	0
504330	Public Works Services−Towns	8,082,620	10,154,506	9,429,150	9,429,150
504335	Rental of Equipment	24,454	7,000	10,000	10,000
504505	Cellular Telephone	8,813	9,950	10,560	10,560
TOTAL CONTRACTUAL SERVICES		**14,010,418**	**15,377,400**	**15,388,803**	**15,388,803**
505000	Books/Periodicals	940	0	0	0
505010	Clothing	3,609	3,900	3,950	3,950
505025	Construction Supplies	2,254,308	2,714,686	3,027,850	3,027,850
505035	Computer Equipment	90	0	0	0
505040	Equipment	1,619	18,500	2,500	2,500
505060	Institutional Supplies	945	600	600	600
505070	Landscaping/Farm Supplies	14,989	15,000	500	500
505075	Law Enforce/Safety Supplies	3,148	3,000	4,000	4,000
505095	Motor Oil/Lubricants/Veh Supplies	0	500	250	250
505100	Office Supplies	179	0	0	0
505105	Other Supplies	142	275	250	250
505125	Technical Supplies	46,606	2,700	2,700	2,700
505130	Vehicle Parts	4,560	0	0	0
505135	Inventory Expense	31,404	0	0	0
TOTAL SUPPLIES &MATERIALS		**2,362,539**	**2,759,161**	**3,042,600**	**3,042,600**
506005	Bond Issue Cost − Debt	37,284	0	0	0
506060	Principal Bonds	9,231,906	8,073,046	8,736,655	8,736,655
506090	Interest on Bonds	2,494,878	2,988,897	2,728,268	2,728,268
TOTAL DEBT SERVICE		**11,764,068**	**11,061,943**	**11,464,923**	**11,464,923**

DEPARTMENT: 80 TRANSPORTATION
DIVISION: 8003 HIGHWAY &BRIDGE OPERATIONS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
507010	Retirement	217,016	270,661	289,133	289,133
507015	Social Security Contribution	110,020	121,796	129,504	129,504
507016	FICA ACCRUAL	833	0	0	0
507020	Medical Insurance	197,340	231,215	258,027	258,027
507025	Medical Insurance − Retirees	196,232	213,168	232,986	232,986
507035	Dental Insurance − Active	0	11,061	11,322	11,322
507060	Dental Insurance − Retirees	0	10,389	11,649	11,649
961260	IS−Dental Insurance	9,973	0	0	0
961261	IS−Dental Retirees	8,735	0	0	0
TOTAL BENEFITS		**740,149**	**858,290**	**932,621**	**932,621**
900001	Activity Allocation−1	14,514	49,500	55,000	55,000
900002	Work Order Labor	−3,783	0	0	0
961265	IS−Unemployment Insurance	7,168	7,444	8,699	8,699
961270	IS−Workers' Compensation	47,238	75,912	71,460	71,460
961275	IS−Liability Insurance	15,152	17,131	17,416	17,416
961280	IS−Risk Management	316	299	541	541
961285	IS−Mailroom	0	1,302	1,312	1,312
961991	IS−Info Services−Admin	73,866	95,668	101,170	101,170
968670	IS−Maint &Construction	0	5	5	5
968675	IS−Fleet Maintenance	282,467	337,177	368,807	368,807
975105	FS−Printing Services	50	692	275	275
978001	FS−Transportation	82,275	109,000	122,000	122,000
TOTAL INTERDEPARTMENT CHARGES		**519,263**	**694,130**	**746,685**	**746,685**
DIVISION TOTAL		**35,545,557**	**35,045,443**	**34,370,867**	**34,370,867**

DEPARTMENT: 80 TRANSPORTATION
DIVISION: 8004 TRAFFIC SIGNAL ENG &OPERATIONS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	954,781	1,055,269	1,073,635	1,073,635
501001	Accrued Salaries	7,313	0	0	0
501005	Temporary Help	96,459	0	0	0
501010	Overtime	32,914	35,000	25,000	25,000
501030	Standby / Call−In Pay	94,206	80,000	90,000	90,000
501040	Longevity	3,975	4,050	3,450	3,450
TOTAL PERSONNEL SERVICES		**1,189,648**	**1,174,319**	**1,192,085**	**1,192,085**
503000	Provision − Capital Projects	100,000	0	100,000	100,000
TOTAL PROVISION − PROJECTS		**100,000**	**0**	**100,000**	**100,000**
504035	Occupational Exams	1,253	800	600	600
504040	Tool Allowance	3,201	3,500	3,500	3,500
504205	Commercial Services	559,012	663,400	633,000	633,000
504260	Software Licenses	51,122	0	8,450	8,450
504280	Maintenance − Buildings	725	7,500	5,000	5,000
504285	Maintenance − Computer Equipment	0	1,595	12,701	12,701
504290	Maintenance − Equipment	11,926	29,500	20,250	20,250
504320	Professional Services	536	4,000	4,250	4,250
504335	Rental of Equipment	1,484	0	0	0
504350	Taxes/Assessments	0	903	950	950
504505	Cellular Telephone	8,918	9,600	9,555	9,555
504510	Utilities − Other−Steam/Water	2,437	1,080	1,228	1,228
504511	Utilities − Gas	13,604	15,000	20,000	20,000
504512	Utilities − Electric	1,480,270	1,063,350	1,688,950	1,688,950
504800	Agency Contracts	58,711	58,716	58,716	58,716
TOTAL CONTRACTUAL SERVICES		**2,193,199**	**1,858,944**	**2,467,150**	**2,467,150**
505000	Books/Periodicals	282	0	0	0
505010	Clothing	1,990	3,100	3,400	3,400
505025	Construction Supplies	293,801	335,500	302,500	302,500
505035	Computer Equipment	56	0	0	0
505040	Equipment	6,439	2,797	2,500	2,500
505060	Institutional Supplies	862	500	250	250
505075	Law Enforce/Safety Supplies	1,200	2,000	2,250	2,250
505085	Medical/Lab Supplies	43	75	75	75
505100	Office Supplies	528	550	800	800
505125	Technical Supplies	27,715	8,500	16,000	16,000
505130	Vehicle Parts	159	0	0	0
505135	Inventory Expense	−13,604	0	0	0
TOTAL SUPPLIES &MATERIALS		**319,471**	**353,022**	**327,775**	**327,775**
506005	Bond Issue Cost − Debt	11,720	0	0	0
506060	Principal Bonds	862,985	803,750	759,676	759,676
506090	Interest on Bonds	237,956	367,954	277,202	277,202
TOTAL DEBT SERVICE		**1,112,661**	**1,171,704**	**1,036,878**	**1,036,878**

DEPARTMENT: 80 TRANSPORTATION
DIVISION: 8004 TRAFFIC SIGNAL ENG &OPERATIONS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
507010	Retirement	131,260	199,635	203,609	203,609
507011	Retirement − Non NYS	6,805	0	0	0
507015	Social Security Contribution	85,332	89,834	91,193	91,193
507016	FICA ACCRUAL	584	0	0	0
507020	Medical Insurance	145,886	211,225	171,414	171,414
507025	Medical Insurance − Retirees	90,378	92,242	108,273	108,273
507035	Dental Insurance − Active	0	9,819	9,162	9,162
507060	Dental Insurance − Retirees	0	6,006	7,767	7,767
961260	IS−Dental Insurance	7,190	0	0	0
961261	IS−Dental Retirees	5,029	0	0	0
TOTAL BENEFITS		**472,464**	**608,761**	**591,418**	**591,418**
900001	Activity Allocation−1	−16,511	−88,000	−78,000	−78,000
900002	Work Order Labor	−3,132	0	0	0
918670	FS−M & C	0	10,000	10,000	10,000
961265	IS−Unemployment Insurance	8,264	821	4,099	4,099
961270	IS−Workers' Compensation	0	57	58	58
961275	IS−Liability Insurance	11,426	12,734	12,182	12,182
961280	IS−Risk Management	212	222	378	378
961991	IS−Info Services−Admin	66,212	89,491	102,636	102,636
968670	IS−Maint &Construction	0	9,372	8,918	8,918
968675	IS−Fleet Maintenance	88,311	80,791	88,369	88,369
975105	FS−Printing Services	0	11	0	0
978001	FS−Transportation	−46,225	−160,000	−70,000	−70,000
978101	FS−Airport	23,555	30,000	20,000	20,000
TOTAL INTERDEPARTMENT CHARGES		**132,112**	**−14,501**	**98,640**	**98,640**
DIVISION TOTAL		**5,519,555**	**5,152,249**	**5,813,946**	**5,813,946**

DEPARTMENT: 80 TRANSPORTATION
DIVISION: 8005 HIGHWAY &BRIDGE ENGINEERING

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	702,955	746,788	760,135	760,135
501001	Accrued Salaries	5,238	0	0	0
501005	Temporary Help	2,097	0	0	0
501010	Overtime	9,817	6,500	2,750	2,750
501040	Longevity	1,467	1,825	1,450	1,450
501085	Parking Stipend	2,400	2,400	2,400	2,400
TOTAL PERSONNEL SERVICES		**723,974**	**757,513**	**766,735**	**766,735**
504035	Occupational Exams	365	0	90	90
504205	Commercial Services	14,500	0	0	0
504260	Software Licenses	418	500	0	0
504320	Professional Services	1,969	0	0	0
504505	Cellular Telephone	2,984	3,600	4,116	4,116
TOTAL CONTRACTUAL SERVICES		**20,236**	**4,100**	**4,206**	**4,206**
505010	Clothing	0	750	400	400
505125	Technical Supplies	122	450	350	350
TOTAL SUPPLIES &MATERIALS		**122**	**1,200**	**750**	**750**
506005	Bond Issue Cost − Debt	11,557	0	0	0
506060	Principal Bonds	1,149,946	1,229,713	1,291,994	1,291,994
506090	Interest on Bonds	388,076	641,731	492,122	492,122
TOTAL DEBT SERVICE		**1,549,579**	**1,871,444**	**1,784,116**	**1,784,116**
507010	Retirement	93,161	128,369	130,547	130,547
507015	Social Security Contribution	52,497	57,765	58,473	58,473
507016	FICA ACCRUAL	384	0	0	0
507020	Medical Insurance	116,579	123,052	149,098	149,098
507025	Medical Insurance − Retirees	46,406	46,278	45,129	45,129
507035	Dental Insurance − Active	0	5,103	6,084	6,084
507060	Dental Insurance − Retirees	0	5,952	6,572	6,572
961260	IS−Dental Insurance	4,337	0	0	0
961261	IS−Dental Retirees	5,485	0	0	0
TOTAL BENEFITS		**318,849**	**366,519**	**395,903**	**395,903**
900001	Activity Allocation−1	−108,308	−90,000	−105,500	−105,500
900002	Work Order Labor	1,554	0	0	0
961265	IS−Unemployment Insurance	0	4,974	7,024	7,024
961270	IS−Workers' Compensation	−480	53,843	38,832	38,832
961275	IS−Liability Insurance	7,576	9,181	8,621	8,621
961280	IS−Risk Management	161	160	268	268
961991	IS−Info Services−Admin	35,050	117,300	134,302	134,302
968675	IS−Fleet Maintenance	10,506	18,551	20,291	20,291
975105	FS−Printing Services	25	77	62	62
978001	FS−Transportation	24	0	0	0
TOTAL INTERDEPARTMENT CHARGES		**−53,892**	**114,086**	**103,900**	**103,900**
DIVISION TOTAL		**2,558,868**	**3,114,862**	**3,055,610**	**3,055,610**
DEPARTMENT TOTAL		**63,281,466**	**48,674,054**	**48,462,138**	**48,462,138**

DEPARTMENT: 81 AIRPORT
DIVISION: 8101 AIRPORT ADMINISTRATION

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	1,144,567	1,240,364	1,358,407	1,358,407
501001	Accrued Salaries	5,611	0	0	0
501005	Temporary Help	4,795	0	0	0
501010	Overtime	3,960	7,000	7,000	7,000
501035	Short Term Compensated Absences	−87,626	0	0	0
501040	Longevity	3,282	4,350	4,537	4,537
TOTAL PERSONNEL SERVICES		**1,074,589**	**1,251,714**	**1,369,944**	**1,369,944**
504000	Mileage	29	400	400	400
504005	Travel	402	6,500	6,500	6,500
504035	Occupational Exams	48	5,000	4,000	4,000
504205	Commercial Services	37,118	35,800	64,500	64,500
504270	Local Transportation/Parking	9	0	0	0
504320	Professional Services	−276	0	0	0
504350	Taxes/Assessments	152,173	160,000	160,000	160,000
504505	Cellular Telephone	3,278	4,000	4,000	4,000
504520	Telephone Data Lines	20,078	20,000	26,000	26,000
504625	Other Expense	50	0	0	0
504630	Postage	343	500	500	500
TOTAL CONTRACTUAL SERVICES		**213,252**	**232,200**	**265,900**	**265,900**
505000	Books/Periodicals	226	500	500	500
505035	Computer Equipment	399	0	0	0
505040	Equipment	1,085	0	0	0
505070	Landscaping/Farm Supplies	322	0	0	0
505100	Office Supplies	5,080	6,000	6,000	6,000
505105	Other Supplies	71	0	0	0
505125	Technical Supplies	0	2,500	2,500	2,500
TOTAL SUPPLIES &MATERIALS		**7,183**	**9,000**	**9,000**	**9,000**
506060	Principal Bonds	3,280,043	3,245,000	2,970,000	2,970,000
506090	Interest on Bonds	392,751	229,625	74,250	74,250
TOTAL DEBT SERVICE		**3,672,794**	**3,474,625**	**3,044,250**	**3,044,250**
507010	Retirement	169,621	212,790	233,986	233,986
507015	Social Security Contribution	83,401	95,753	104,801	104,801
507016	FICA ACCRUAL	392	0	0	0
507020	Medical Insurance	224,278	231,781	266,868	266,868
507025	Medical Insurance − Retirees	60,373	67,128	73,977	73,977
507035	Dental Insurance − Active	0	10,530	10,728	10,728
507050	Net OPEB Obligation	−136,093	0	0	0
507055	Net Change in Pension	134,859	0	0	0
507060	Dental Insurance − Retirees	0	5,519	6,571	6,571
961260	IS−Dental Insurance	10,577	0	0	0
961261	IS−Dental Retirees	4,340	0	0	0
TOTAL BENEFITS		**551,748**	**623,501**	**696,931**	**696,931**

DEPARTMENT: 81 AIRPORT
DIVISION: 8101 AIRPORT ADMINISTRATION

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
900000	Activity Allocation	−12,805	−50,000	−40,000	−40,000
961270	IS−Workers' Compensation	5,173	4,416	6,290	6,290
961275	IS−Liability Insurance	249,909	267,027	262,699	262,699
961280	IS−Risk Management	261	278	445	445
961285	IS−Mailroom	0	1,230	1,240	1,240
961991	IS−Info Services−Admin	272,540	326,121	374,894	374,894
968615	IS−Records Storage	271	311	332	332
968675	IS−Fleet Maintenance	9,400	7,841	8,577	8,577
971401	FS−Planning	150,000	150,000	170,000	170,000
971601	FS−Law NON−ICAP	91,926	102,853	121,341	121,341
971801	FS−Communications	76,696	78,000	18,815	18,815
972402	FS−Public Safety Communications	42	3,000	3,000	3,000
975105	FS−Printing Services	325	568	550	550
978101	FS−Airport	−36,197	−25,000	−25,000	−25,000
978675	FS−Fleet Center Facility	16,761	16,486	18,058	18,058
980910	IC1−Human Resources	4,640	0	0	0
980920	IC1−Law Department	16,535	0	0	0
980930	IC1−Purchasing	1,940	0	0	0
980940	IC1−Finance	9,821	0	0	0
980950	IC1−County Executive	20,556	0	0	0
980961	IC1−Controller Payroll	468	0	0	0
980962	IC1−Controller Accounting	21,212	0	0	0
980963	IC1−Controller Accounts Payable	621	0	0	0
980970	IC1−Budget	15,042	0	0	0
980990	IC1−Treasury	9,131	0	0	0
989010	IC2−Human Resources	267	10,209	10,705	10,705
989020	IC2−Law Department	6,913	17,719	113,838	113,838
989030	IC2−Purchasing	51	939	905	905
989040	IC2−Finance	804	15,887	11,049	11,049
989050	IC2−County Executive	1,096	16,858	26,459	26,459
989061	IC2−Controller Payroll	5	362	0	0
989062	IC2−Controller Accounting	247	28,209	27,983	27,983
989063	IC2−Controller Accounts Payable	7	692	699	699
989070	IC2−Budget	230	20,939	14,662	14,662
989090	IC2−Treasury	501	0	0	0
TOTAL INTERDEPARTMENT CHARGES		**934,389**	**994,945**	**1,127,541**	**1,127,541**
DIVISION TOTAL		**6,453,955**	**6,585,985**	**6,513,566**	**6,513,566**

DEPARTMENT: 81 AIRPORT
DIVISION: 8102 AIRPORT SECURITY

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	429,116	513,895	548,080	548,080
501001	Accrued Salaries	5,753	0	0	0
501010	Overtime	85,802	85,000	90,000	90,000
501015	Shift Differential	8,741	10,000	10,000	10,000
501030	Standby / Call−In Pay	1,036	0	0	0
501035	Short Term Compensated Absences	36,629	0	0	0
501040	Longevity	2,686	3,350	1,825	1,825
TOTAL PERSONNEL SERVICES		**569,763**	**612,245**	**649,905**	**649,905**
504005	Travel	4,348	9,265	9,265	9,265
504020	Training − Non−Computer	0	0	9,300	9,300
504035	Occupational Exams	89	0	0	0
504205	Commercial Services	77,952	99,200	100,200	100,200
504260	Software Licenses	2,793	2,880	6,285	6,285
504280	Maintenance − Buildings	1,889	4,000	4,000	4,000
504285	Maintenance − Computer Equipment	5,778	6,000	5,000	5,000
504290	Maintenance − Equipment	38,445	52,300	60,460	60,460
504315	Professional Service−Computers	157,656	160,000	165,200	165,200
504511	Utilities − Gas	7,323	10,000	12,000	12,000
504512	Utilities − Electric	182,287	150,000	200,000	200,000
504620	Membership	650	650	650	650
TOTAL CONTRACTUAL SERVICES		**479,210**	**494,295**	**572,360**	**572,360**
505010	Clothing	2,682	5,400	5,000	5,000
505020	Computer Software	0	10,000	10,000	10,000
505025	Construction Supplies	3,468	2,000	2,000	2,000
505035	Computer Equipment	523	2,000	5,600	5,600
505040	Equipment	1,494	7,000	7,000	7,000
505100	Office Supplies	1,213	2,500	2,500	2,500
505125	Technical Supplies	7,176	37,000	29,000	29,000
TOTAL SUPPLIES &MATERIALS		**16,556**	**65,900**	**61,100**	**61,100**
507010	Retirement	81,217	104,082	111,006	111,006
507015	Social Security Contribution	38,228	46,836	49,718	49,718
507016	FICA ACCRUAL	414	0	0	0
507020	Medical Insurance	76,524	114,311	101,911	101,911
507025	Medical Insurance − Retirees	7,200	7,713	7,521	7,521
507035	Dental Insurance − Active	0	6,804	4,842	4,842
507060	Dental Insurance − Retirees	0	1,136	1,568	1,568
961260	IS−Dental Insurance	5,244	0	0	0
961261	IS−Dental Retirees	838	0	0	0
TOTAL BENEFITS		**209,665**	**280,882**	**276,566**	**276,566**

DEPARTMENT: 81 AIRPORT
DIVISION: 8102 AIRPORT SECURITY

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
900002	Work Order Labor	1,475	2,459	2,459	2,459
918670	FS−M & C	1,620	0	0	0
961265	IS−Unemployment Insurance	4,032	3,170	4,221	4,221
961275	IS−Liability Insurance	5,584	6,200	5,932	5,932
961280	IS−Risk Management	98	108	184	184
961991	IS−Info Services−Admin	7,600	4,289	3,545	3,545
968670	IS−Maint &Construction	3,573	7,387	7,030	7,030
972409	FS−PS Security	2,276	0	0	0
973801	FS−Sheriff	5,211,399	4,908,000	5,204,000	5,204,000
978101	FS−Airport	−227,272	−193,387	−244,186	−244,186
980910	IC1−Human Resources	3,227	0	0	0
980930	IC1−Purchasing	5,820	0	0	0
980940	IC1−Finance	2,918	0	0	0
980950	IC1−County Executive	6,108	0	0	0
980961	IC1−Controller Payroll	325	0	0	0
980962	IC1−Controller Accounting	12,064	0	0	0
980963	IC1−Controller Accounts Payable	1,157	0	0	0
980990	IC1−Treasury	190	0	0	0
989010	IC2−Human Resources	180	5,955	8,029	8,029
989030	IC2−Purchasing	154	5,635	9,953	9,953
989040	IC2−Finance	238	5,559	3,840	3,840
989050	IC2−County Executive	326	5,898	9,196	9,196
989061	IC2−Controller Payroll	4	211	0	0
989062	IC2−Controller Accounting	140	14,717	17,170	17,170
989063	IC2−Controller Accounts Payable	13	1,158	1,088	1,088
989090	IC2−Treasury	10	0	0	0
TOTAL INTERDEPARTMENT CHARGES		**5,043,259**	**4,777,359**	**5,032,461**	**5,032,461**
DIVISION TOTAL		**6,318,453**	**6,230,681**	**6,592,392**	**6,592,392**

DEPARTMENT: 81 AIRPORT
DIVISION: 8103 AIRPORT − CRASH/FIRE/RESCUE

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	1,618,595	1,751,857	1,712,949	1,712,949
501001	Accrued Salaries	4,923	0	0	0
501005	Temporary Help	10,688	0	0	0
501010	Overtime	990,024	500,000	750,000	750,000
501015	Shift Differential	17,560	22,000	22,000	22,000
501020	Special Holiday Pay	0	75,000	80,000	80,000
501030	Standby / Call−In Pay	1,844	0	0	0
501035	Short Term Compensated Absences	−20,973	0	0	0
501055	Mandated Training	15,414	11,000	18,000	18,000
TOTAL PERSONNEL SERVICES		**2,638,075**	**2,359,857**	**2,582,949**	**2,582,949**
504005	Travel	160	5,500	5,500	5,500
504035	Occupational Exams	138	0	0	0
504205	Commercial Services	8,402	10,650	22,600	22,600
504260	Software Licenses	0	0	1,365	1,365
504285	Maintenance − Computer Equipment	209	0	0	0
504290	Maintenance − Equipment	27,727	16,600	28,700	28,700
504320	Professional Services	3,171	3,000	0	0
504505	Cellular Telephone	1,500	2,000	2,000	2,000
504512	Utilities − Electric	1,632	1,500	2,000	2,000
504620	Membership	265	200	300	300
504625	Other Expense	76	0	0	0
TOTAL CONTRACTUAL SERVICES		**43,280**	**39,450**	**62,465**	**62,465**
505000	Books/Periodicals	2,357	2,500	2,500	2,500
505010	Clothing	15,853	10,000	10,000	10,000
505025	Construction Supplies	5,317	2,000	2,000	2,000
505030	Diesel Fuel	8,816	13,000	14,000	14,000
505035	Computer Equipment	0	0	2,000	2,000
505040	Equipment	2,500	18,000	17,000	17,000
505060	Institutional Supplies	4,690	5,000	5,000	5,000
505075	Law Enforce/Safety Supplies	11,838	25,000	20,000	20,000
505085	Medical/Lab Supplies	360	2,000	2,000	2,000
505095	Motor Oil/Lubricants/Veh Supplies	0	500	500	500
505100	Office Supplies	740	2,000	2,000	2,000
505105	Other Supplies	89	0	0	0
505120	Recreational Supplies	2,999	0	0	0
505125	Technical Supplies	8,160	2,000	5,200	5,200
505130	Vehicle Parts	2,134	15,000	15,000	15,000
TOTAL SUPPLIES &MATERIALS		**65,853**	**97,000**	**97,200**	**97,200**

DEPARTMENT: 81 AIRPORT
DIVISION: 8103 AIRPORT − CRASH/FIRE/RESCUE

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
507010	Retirement	665,094	399,303	438,095	438,095
507015	Social Security Contribution	195,109	179,685	196,218	196,218
507016	FICA ACCRUAL	531	0	0	0
507020	Medical Insurance	364,648	380,303	428,787	428,787
507025	Medical Insurance − Retirees	397,848	430,223	505,103	505,103
507035	Dental Insurance − Active	0	18,252	17,730	17,730
507055	Net Change in Pension	−20,071	0	0	0
507060	Dental Insurance − Retirees	0	18,127	16,205	16,205
961260	IS−Dental Insurance	16,656	0	0	0
961261	IS−Dental Retirees	15,369	0	0	0
TOTAL BENEFITS		**1,635,184**	**1,425,893**	**1,602,138**	**1,602,138**
900002	Work Order Labor	542	909	909	909
900005	Activity Allocation for Vehicles	0	258	258	258
961265	IS−Unemployment Insurance	0	1,091	1,006	1,006
961270	IS−Workers' Compensation	741	3,884	2,741	2,741
961275	IS−Liability Insurance	27,824	22,144	20,223	20,223
961280	IS−Risk Management	370	386	629	629
961991	IS−Info Services−Admin	20,787	9,842	9,003	9,003
968670	IS−Maint &Construction	1,313	1,475	1,403	1,403
968675	IS−Fleet Maintenance	138,249	189,547	207,328	207,328
975105	FS−Printing Services	0	67	54	54
980910	IC1−Human Resources	7,966	0	0	0
980930	IC1−Purchasing	6,467	0	0	0
980940	IC1−Finance	2,451	0	0	0
980950	IC1−County Executive	5,130	0	0	0
980961	IC1−Controller Payroll	799	0	0	0
980962	IC1−Controller Accounting	10,379	0	0	0
980963	IC1−Controller Accounts Payable	1,988	0	0	0
980970	IC1−Budget	3,536	0	0	0
980990	IC1−Treasury	17	0	0	0
989010	IC2−Human Resources	466	17,866	16,058	16,058
989030	IC2−Purchasing	171	11,270	8,143	8,143
989040	IC2−Finance	201	4,057	2,775	2,775
989050	IC2−County Executive	274	4,304	6,645	6,645
989061	IC2−Controller Payroll	9	633	0	0
989062	IC2−Controller Accounting	121	12,297	13,785	13,785
989063	IC2−Controller Accounts Payable	23	2,208	2,143	2,143
989070	IC2−Budget	54	4,922	3,447	3,447
989090	IC2−Treasury	1	0	0	0
TOTAL INTERDEPARTMENT CHARGES		**229,879**	**287,160**	**296,550**	**296,550**
DIVISION TOTAL		**4,612,271**	**4,209,360**	**4,641,302**	**4,641,302**

DEPARTMENT: 81 AIRPORT
DIVISION: 8104 AIRPORT FIELD OPERATIONS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	1,298,415	1,615,831	1,689,040	1,689,040
501001	Accrued Salaries	12,621	0	0	0
501010	Overtime	181,572	175,000	180,000	180,000
501015	Shift Differential	29,773	35,000	37,000	37,000
501030	Standby / Call−In Pay	50,862	45,000	50,000	50,000
501035	Short Term Compensated Absences	83,329	0	0	0
501040	Longevity	11,921	14,100	13,650	13,650
501055	Mandated Training	2,800	2,400	3,000	3,000
TOTAL PERSONNEL SERVICES		**1,671,293**	**1,887,331**	**1,972,690**	**1,972,690**
504005	Travel	4,467	5,000	5,000	5,000
504035	Occupational Exams	146	0	0	0
504205	Commercial Services	510,855	461,725	467,725	467,725
504260	Software Licenses	0	0	365	365
504280	Maintenance − Buildings	998	0	0	0
504290	Maintenance − Equipment	24,546	33,000	33,000	33,000
504320	Professional Services	17,696	40,000	0	0
504325	Public Works Contracts	23,205	0	0	0
504335	Rental of Equipment	1,432	8,000	8,000	8,000
504505	Cellular Telephone	−246	0	0	0
504510	Utilities − Other−Steam/Water	83,445	90,000	90,000	90,000
504511	Utilities − Gas	78,422	80,000	90,000	90,000
504512	Utilities − Electric	243,227	200,000	270,000	270,000
504625	Other Expense	25	0	0	0
TOTAL CONTRACTUAL SERVICES		**988,218**	**917,725**	**964,090**	**964,090**
505005	Chemicals/Biologicals	155,252	150,000	150,000	150,000
505010	Clothing	10,147	9,000	10,000	10,000
505025	Construction Supplies	68,762	162,000	155,000	155,000
505035	Computer Equipment	95	0	0	0
505040	Equipment	4,914	2,000	10,000	10,000
505060	Institutional Supplies	3,148	2,000	3,000	3,000
505070	Landscaping/Farm Supplies	4,111	10,000	6,000	6,000
505075	Law Enforce/Safety Supplies	2,341	5,000	5,000	5,000
505095	Motor Oil/Lubricants/Veh Supplies	278	1,000	1,000	1,000
505100	Office Supplies	171	0	0	0
505105	Other Supplies	173	0	0	0
505125	Technical Supplies	80,596	60,000	60,000	60,000
505130	Vehicle Parts	70,383	80,000	80,000	80,000
TOTAL SUPPLIES &MATERIALS		**400,371**	**481,000**	**480,000**	**480,000**

DEPARTMENT: 81 AIRPORT
DIVISION: 8104 AIRPORT FIELD OPERATIONS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
507010	Retirement	230,742	320,441	336,424	336,424
507015	Social Security Contribution	114,190	144,197	150,679	150,679
507016	FICA ACCRUAL	887	0	0	0
507020	Medical Insurance	285,793	363,723	371,906	371,906
507025	Medical Insurance − Retirees	246,195	253,996	232,320	232,320
507035	Dental Insurance − Active	0	17,343	15,642	15,642
507060	Dental Insurance − Retirees	0	11,959	12,620	12,620
961260	IS−Dental Insurance	13,739	0	0	0
961261	IS−Dental Retirees	10,167	0	0	0
TOTAL BENEFITS		**901,713**	**1,111,659**	**1,119,591**	**1,119,591**
541600	Transportation Equipment	28,598	0	0	0
TOTAL ASSET EQUIPMENT		**28,598**	**0**	**0**	**0**
900002	Work Order Labor	504	3,542	3,542	3,542
900005	Activity Allocation for Vehicles	0	166	166	166
918572	FS−PWA	−1,868	8,000	8,000	8,000
961265	IS−Unemployment Insurance	−228	2,011	1,780	1,780
961270	IS−Workers' Compensation	57,003	25,889	37,660	37,660
961275	IS−Liability Insurance	16,142	18,863	18,653	18,653
961280	IS−Risk Management	296	329	580	580
961991	IS−Info Services−Admin	15,820	8,904	7,602	7,602
968670	IS−Maint &Construction	0	36	34	34
968675	IS−Fleet Maintenance	900,687	1,010,733	1,105,558	1,105,558
972403	FS−Public Safety 911 &Emergency Srvc	40,006	43,401	43,868	43,868
978001	FS−Transportation	152,464	147,000	157,000	157,000
978571	FS−PW Gates Chili Ogden	36,043	44,568	45,905	45,905
978572	FS−PW Administration	2,218	0	0	0
978575	FS−PW Rochester	428,962	177,813	183,147	183,147
980910	IC1−Human Resources	9,093	0	0	0
980930	IC1−Purchasing	5,174	0	0	0
980940	IC1−Finance	2,485	0	0	0
980950	IC1−County Executive	5,202	0	0	0
980961	IC1−Controller Payroll	915	0	0	0
980962	IC1−Controller Accounting	11,770	0	0	0
980963	IC1−Controller Accounts Payable	3,904	0	0	0
980990	IC1−Treasury	26	0	0	0
989010	IC2−Human Resources	531	20,419	20,518	20,518
989030	IC2−Purchasing	137	10,331	9,953	9,953
989040	IC2−Finance	203	4,239	3,650	3,650
989050	IC2−County Executive	277	4,498	8,741	8,741
989061	IC2−Controller Payroll	11	723	0	0
989062	IC2−Controller Accounting	137	14,492	16,881	16,881
989063	IC2−Controller Accounts Payable	45	3,764	3,901	3,901
989090	IC2−Treasury	1	0	0	0
TOTAL INTERDEPARTMENT CHARGES		**1,687,960**	**1,549,721**	**1,677,139**	**1,677,139**
DIVISION TOTAL		**5,678,153**	**5,947,436**	**6,213,510**	**6,213,510**

DEPARTMENT: 81 AIRPORT
DIVISION: 8105 AIRPORT CUSTODIAL OPERATIONS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	1,295,558	1,685,744	1,786,808	1,786,808
501001	Accrued Salaries	5,839	0	0	0
501010	Overtime	281,712	125,000	150,000	150,000
501015	Shift Differential	36,179	30,000	35,000	35,000
501030	Standby / Call−In Pay	67,115	14,000	25,000	25,000
501035	Short Term Compensated Absences	53,857	0	0	0
501040	Longevity	10,885	11,400	13,025	13,025
TOTAL PERSONNEL SERVICES		**1,751,145**	**1,866,144**	**2,009,833**	**2,009,833**
504035	Occupational Exams	1,324	0	0	0
504205	Commercial Services	276,304	518,400	474,000	474,000
504280	Maintenance − Buildings	797,432	770,000	646,000	646,000
504285	Maintenance − Computer Equipment	995	0	0	0
504290	Maintenance − Equipment	574,624	303,560	733,000	733,000
504335	Rental of Equipment	24,458	0	0	0
504510	Utilities − Other−Steam/Water	441	0	0	0
TOTAL CONTRACTUAL SERVICES		**1,675,578**	**1,591,960**	**1,853,000**	**1,853,000**
505010	Clothing	5,796	7,000	8,000	8,000
505025	Construction Supplies	29,814	20,000	25,000	25,000
505035	Computer Equipment	81	0	0	0
505040	Equipment	4,095	2,000	4,000	4,000
505060	Institutional Supplies	137,484	120,000	130,000	130,000
505070	Landscaping/Farm Supplies	7,712	6,000	7,000	7,000
505075	Law Enforce/Safety Supplies	461	750	1,000	1,000
505085	Medical/Lab Supplies	1,543	5,000	6,000	6,000
505100	Office Supplies	360	1,000	1,000	1,000
505105	Other Supplies	349	0	0	0
505120	Recreational Supplies	35	0	0	0
505125	Technical Supplies	16,526	20,000	22,000	22,000
505130	Vehicle Parts	0	2,000	6,000	6,000
TOTAL SUPPLIES &MATERIALS		**204,256**	**183,750**	**210,000**	**210,000**
507010	Retirement	58,339	317,241	343,279	343,279
507015	Social Security Contribution	123,076	142,760	153,751	153,751
507016	FICA ACCRUAL	38	0	0	0
507020	Medical Insurance	205,564	300,912	371,663	371,663
507025	Medical Insurance − Retirees	33,472	36,783	39,572	39,572
507035	Dental Insurance − Active	0	14,076	14,337	14,337
507060	Dental Insurance − Retirees	0	3,842	3,734	3,734
961260	IS−Dental Insurance	9,978	0	0	0
961261	IS−Dental Retirees	2,897	0	0	0
TOTAL BENEFITS		**433,364**	**815,614**	**926,336**	**926,336**

DEPARTMENT: 81 AIRPORT
DIVISION: 8105 AIRPORT CUSTODIAL OPERATIONS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
900002	Work Order Labor	307	0	0	0
961265	IS−Unemployment Insurance	15,667	5,882	5,046	5,046
961270	IS−Workers' Compensation	71,959	103,190	64,075	64,075
961275	IS−Liability Insurance	17,200	18,448	19,460	19,460
961280	IS−Risk Management	296	322	605	605
961991	IS−Info Services−Admin	19,744	10,209	9,103	9,103
968670	IS−Maint &Construction	744	65	62	62
978001	FS−Transportation	113	0	0	0
978101	FS−Airport	−23,555	−30,000	−20,000	−20,000
980910	IC1−Human Resources	12,918	0	0	0
980930	IC1−Purchasing	36,217	0	0	0
980940	IC1−Finance	2,102	0	0	0
980950	IC1−County Executive	4,399	0	0	0
980961	IC1−Controller Payroll	1,293	0	0	0
980962	IC1−Controller Accounting	9,336	0	0	0
980963	IC1−Controller Accounts Payable	6,015	0	0	0
989010	IC2−Human Resources	754	28,076	27,654	27,654
989030	IC2−Purchasing	960	56,347	51,572	51,572
989040	IC2−Finance	172	3,623	2,572	2,572
989050	IC2−County Executive	235	3,844	6,158	6,158
989061	IC2−Controller Payroll	15	995	0	0
989062	IC2−Controller Accounting	109	10,619	11,846	11,846
989063	IC2−Controller Accounts Payable	69	6,039	6,165	6,165
TOTAL INTERDEPARTMENT CHARGES		**177,069**	**217,659**	**184,318**	**184,318**
DIVISION TOTAL		**4,241,412**	**4,675,127**	**5,183,487**	**5,183,487**

DEPARTMENT: 81 AIRPORT
DIVISION: 8106 AIRPORT BUILDING MAINTENANCE OPERATIONS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
504205	Commercial Services	1,757	0	0	0
504280	Maintenance − Buildings	32,623	50,000	60,000	60,000
504290	Maintenance − Equipment	10,140	35,000	20,000	20,000
504335	Rental of Equipment	−552	0	0	0
504510	Utilities − Other−Steam/Water	9,697	10,000	11,000	11,000
504511	Utilities − Gas	179,834	150,000	200,000	200,000
504512	Utilities − Electric	1,351,470	1,100,000	1,600,000	1,600,000
TOTAL CONTRACTUAL SERVICES		**1,584,969**	**1,345,000**	**1,891,000**	**1,891,000**
505005	Chemicals/Biologicals	14,314	20,000	20,000	20,000
505025	Construction Supplies	4,630	5,000	7,500	7,500
505040	Equipment	14,350	0	15,000	15,000
505060	Institutional Supplies	464	0	0	0
505095	Motor Oil/Lubricants/Veh Supplies	0	1,000	1,000	1,000
505105	Other Supplies	23	0	0	0
505125	Technical Supplies	52,581	65,000	60,000	60,000
TOTAL SUPPLIES &MATERIALS		**86,362**	**91,000**	**103,500**	**103,500**
507025	Medical Insurance − Retirees	2,400	2,571	2,507	2,507
TOTAL BENEFITS		**2,400**	**2,571**	**2,507**	**2,507**
900002	Work Order Labor	34,993	70,000	70,000	70,000
900005	Activity Allocation for Vehicles	569	1,348	1,348	1,348
918670	FS−M & C	10,590	14,000	14,000	14,000
968670	IS−Maint &Construction	86,128	51,316	48,833	48,833
980930	IC1−Purchasing	3,880	0	0	0
980940	IC1−Finance	653	0	0	0
980950	IC1−County Executive	1,366	0	0	0
980962	IC1−Controller Accounting	5,912	0	0	0
980963	IC1−Controller Accounts Payable	1,717	0	0	0
989030	IC2−Purchasing	103	10,331	8,143	8,143
989040	IC2−Finance	53	1,281	1,085	1,085
989050	IC2−County Executive	73	1,360	2,599	2,599
989062	IC2−Controller Accounting	69	6,552	6,480	6,480
989063	IC2−Controller Accounts Payable	20	1,755	2,023	2,023
TOTAL INTERDEPARTMENT CHARGES		**146,126**	**157,943**	**154,511**	**154,511**
	DIVISION TOTAL	**1,819,857**	**1,596,514**	**2,151,518**	**2,151,518**
	DEPARTMENT TOTAL	**29,124,101**	**29,245,103**	**31,295,775**	**31,295,775**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8201 SOLID WASTE − ADMINISTRATION

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	333,354	343,835	362,759	362,759
501001	Accrued Salaries	2,038	0	0	0
501010	Overtime	9,690	7,400	9,000	9,000
501030	Standby / Call−In Pay	201	0	200	200
501035	Short Term Compensated Absences	−23,477	9,000	9,000	9,000
501040	Longevity	1,273	1,625	1,050	1,050
501085	Parking Stipend	1,800	1,800	1,800	1,800
TOTAL PERSONNEL SERVICES		**324,879**	**363,660**	**383,809**	**383,809**
504005	Travel	3,703	4,000	3,000	3,000
504020	Training − Non−Computer	820	0	0	0
504035	Occupational Exams	138	0	150	150
504205	Commercial Services	153,231	135,000	160,000	160,000
504320	Professional Services	239,749	424,000	475,000	475,000
504335	Rental of Equipment	9,579	5,000	10,000	10,000
504340	Rental of Space	443	0	0	0
504350	Taxes/Assessments	187	200	200	200
504505	Cellular Telephone	0	125	125	125
504512	Utilities − Electric	−70	0	0	0
504620	Membership	0	1,020	1,020	1,020
504630	Postage	16	0	0	0
TOTAL CONTRACTUAL SERVICES		**407,796**	**569,345**	**649,495**	**649,495**
505025	Construction Supplies	158	0	0	0
505040	Equipment	350	6,695	0	0
505085	Medical/Lab Supplies	2,563	0	0	0
505100	Office Supplies	17	500	500	500
505125	Technical Supplies	1,265	3,000	3,000	3,000
TOTAL SUPPLIES &MATERIALS		**4,353**	**10,195**	**3,500**	**3,500**
506005	Bond Issue Cost − Debt	2,401	0	0	0
506060	Principal Bonds	288,329	109,692	108,466	108,466
506090	Interest on Bonds	34,098	89,070	64,514	64,514
TOTAL DEBT SERVICE		**324,828**	**198,762**	**172,980**	**172,980**
507010	Retirement	49,021	59,985	63,709	63,709
507015	Social Security Contribution	25,157	26,993	28,535	28,535
507016	FICA ACCRUAL	156	0	0	0
507020	Medical Insurance	42,160	40,596	57,724	57,724
507025	Medical Insurance − Retirees	17,516	18,396	10,028	10,028
507035	Dental Insurance − Active	0	1,899	2,421	2,421
507050	Net OPEB Obligation	−49,239	0	0	0
507055	Net Change in Pension	260,249	0	0	0
507060	Dental Insurance − Retirees	0	1,190	2,166	2,166
961260	IS−Dental Insurance	1,911	0	0	0
961261	IS−Dental Retirees	1,024	0	0	0
TOTAL BENEFITS		**347,955**	**149,059**	**164,583**	**164,583**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8201 SOLID WASTE − ADMINISTRATION

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
961270	IS−Workers' Compensation	11,890	816	4,977	4,977
961275	IS−Liability Insurance	3,686	7,339	3,969	3,969
961280	IS−Risk Management	76	72	123	123
961991	IS−Info Services−Admin	4,851	2,741	2,376	2,376
968675	IS−Fleet Maintenance	20,266	9,062	9,912	9,912
971401	FS−Planning	6,000	6,000	8,500	8,500
975105	FS−Printing Services	50	8,793	3,410	3,410
978201	FS−Solid Waste	−248,780	−285,000	−66,235	−66,235
978572	FS−PW Administration	80,000	80,000	80,000	80,000
978575	FS−PW Rochester	12,281	10,825	12,000	12,000
978577	FS−PW Admin/Parts	43	0	0	0
980910	IC1−Human Resources	1,651	0	0	0
980930	IC1−Purchasing	3,255	0	0	0
980940	IC1−Finance	925	0	0	0
980950	IC1−County Executive	1,937	0	0	0
980961	IC1−Controller Payroll	166	0	0	0
980962	IC1−Controller Accounting	17,697	0	0	0
980963	IC1−Controller Accounts Payable	1,553	0	0	0
980970	IC1−Budget	8,857	0	0	0
980990	IC1−Treasury	20,750	0	0	0
989010	IC2−Human Resources	93	3,381	3,645	3,645
989030	IC2−Purchasing	85	1,603	4,880	4,880
989040	IC2−Finance	75	1,098	778	778
989050	IC2−County Executive	103	1,095	1,952	1,952
989061	IC2−Controller Payroll	2	120	0	0
989062	IC2−Controller Accounting	206	21,490	27,935	27,935
989063	IC2−Controller Accounts Payable	18	1,565	1,637	1,637
989070	IC2−Budget	135	0	8,623	8,623
989090	IC2−Treasury	1,134	19,959	16,666	16,666
TOTAL INTERDEPARTMENT CHARGES		**−50,995**	**−109,041**	**125,148**	**125,148**
DIVISION TOTAL		**1,358,816**	**1,181,980**	**1,499,515**	**1,499,515**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8202 SOLID WASTE − TRANSFER HAUL LANDFILL

COMMIT ITEM DESCRIPTION		2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
504325	Public Works Contracts	1,610,414	1,537,700	1,680,495	1,680,495
504345	Solid Waste Transfer Contracts	6,324,937	6,016,708	6,085,715	6,085,715
TOTAL CONTRACTUAL SERVICES		**7,935,351**	**7,554,408**	**7,766,210**	**7,766,210**
980940	IC1−Finance	844	0	0	0
980950	IC1−County Executive	1,766	0	0	0
980962	IC1−Controller Accounting	2,029	0	0	0
980963	IC1−Controller Accounts Payable	511	0	0	0
989040	IC2−Finance	69	1,265	858	858
989050	IC2−County Executive	94	1,262	2,153	2,153
989062	IC2−Controller Accounting	24	2,426	2,619	2,619
989063	IC2−Controller Accounts Payable	6	391	353	353
TOTAL INTERDEPARTMENT CHARGES		**5,343**	**5,344**	**5,983**	**5,983**
DIVISION TOTAL		**7,940,694**	**7,559,752**	**7,772,193**	**7,772,193**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8203 SOLID WASTE − MILL SEAT LANDFILL

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
504205	Commercial Services	2,579	60,000	60,000	60,000
504325	Public Works Contracts	2,854,375	2,590,458	3,199,440	3,199,440
504625	Other Expense	92,138	93,000	103,000	103,000
TOTAL CONTRACTUAL SERVICES		**2,949,092**	**2,743,458**	**3,362,440**	**3,362,440**
507025	Medical Insurance − Retirees	15,196	16,623	17,667	17,667
507060	Dental Insurance − Retirees	0	379	0	0
961261	IS−Dental Retirees	275	0	0	0
TOTAL BENEFITS		**15,471**	**17,002**	**17,667**	**17,667**
900002	Work Order Labor	1,603	600	1,600	1,600
900005	Activity Allocation for Vehicles	6,012	−6,958	−1,750	−1,750
968670	IS−Maint &Construction	0	3,156	3,003	3,003
980930	IC1−Purchasing	1,302	0	0	0
980940	IC1−Finance	1,511	0	0	0
980950	IC1−County Executive	3,163	0	0	0
980962	IC1−Controller Accounting	3,390	0	0	0
980963	IC1−Controller Accounts Payable	96	0	0	0
989030	IC2−Purchasing	34	312	1,010	1,010
989040	IC2−Finance	123	2,234	1,582	1,582
989050	IC2−County Executive	168	2,228	3,974	3,974
989062	IC2−Controller Accounting	39	3,466	4,365	4,365
989063	IC2−Controller Accounts Payable	1	120	96	96
TOTAL INTERDEPARTMENT CHARGES		**17,442**	**5,158**	**13,880**	**13,880**
DIVISION TOTAL		**2,982,005**	**2,765,618**	**3,393,987**	**3,393,987**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8204 SOLID WASTE − RECYCLING

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
504205	Commercial Services	40,747	165,000	365,000	365,000
504320	Professional Services	8,950	47,000	32,000	32,000
504512	Utilities − Electric	534	0	0	0
504620	Membership	3,562	2,600	2,600	2,600
TOTAL CONTRACTUAL SERVICES		**53,793**	**214,600**	**399,600**	**399,600**
505000	Books/Periodicals	84	0	0	0
505060	Institutional Supplies	177	10,000	10,000	10,000
505100	Office Supplies	1,300	0	0	0
505120	Recreational Supplies	97	0	0	0
TOTAL SUPPLIES &MATERIALS		**1,658**	**10,000**	**10,000**	**10,000**
968670	IS−Maint &Construction	0	2,049	1,950	1,950
975105	FS−Printing Services	500	12,523	12,061	12,061
978001	FS−Transportation	96	0	0	0
980940	IC1−Finance	57	0	0	0
980950	IC1−County Executive	119	0	0	0
980962	IC1−Controller Accounting	2,776	0	0	0
980963	IC1−Controller Accounts Payable	334	0	0	0
989040	IC2−Finance	5	86	30	30
989050	IC2−County Executive	6	86	75	75
989062	IC2−Controller Accounting	32	3,120	3,492	3,492
989063	IC2−Controller Accounts Payable	4	331	257	257
TOTAL INTERDEPARTMENT CHARGES		**3,929**	**18,195**	**17,865**	**17,865**
DIVISION TOTAL		**59,380**	**242,795**	**427,465**	**427,465**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8205 SOLID WASTE − MUNICIPAL SOLID WASTE PROC CTR

COMMIT ITEM DESCRIPTION		2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
503000	Provision − Capital Projects	600,000	300,000	500,000	500,000
TOTAL PROVISION − PROJECTS		**600,000**	**300,000**	**500,000**	**500,000**
504205	Commercial Services	9,932	6,253	10,603	10,603
504280	Maintenance − Buildings	79,805	238,000	238,000	238,000
504285	Maintenance − Computer Equipment	7,084	7,200	7,200	7,200
504290	Maintenance − Equipment	4,111	7,000	12,000	12,000
504320	Professional Services	582	625	0	0
504335	Rental of Equipment	11,390	0	0	0
504510	Utilities − Other−Steam/Water	13,005	13,000	13,000	13,000
504511	Utilities − Gas	70,393	84,000	54,300	54,300
504512	Utilities − Electric	387,826	416,000	459,800	459,800
TOTAL CONTRACTUAL SERVICES		**584,128**	**772,078**	**794,903**	**794,903**
505025	Construction Supplies	5,026	0	0	0
505060	Institutional Supplies	2,528	0	0	0
505125	Technical Supplies	0	9,220	11,000	11,000
TOTAL SUPPLIES &MATERIALS		**7,554**	**9,220**	**11,000**	**11,000**
900002	Work Order Labor	1,557	8,200	8,200	8,200
900005	Activity Allocation for Vehicles	0	3,800	3,800	3,800
918572	FS−PWA	0	5,350	5,350	5,350
918670	FS−M & C	6,212	5,000	5,000	5,000
968670	IS−Maint &Construction	3,771	14,892	14,172	14,172
975105	FS−Printing Services	495	0	612	612
978001	FS−Transportation	36	0	0	0
980930	IC1−Purchasing	4,557	0	0	0
980940	IC1−Finance	232	0	0	0
980950	IC1−County Executive	486	0	0	0
980962	IC1−Controller Accounting	3,257	0	0	0
980963	IC1−Controller Accounts Payable	597	0	0	0
989030	IC2−Purchasing	119	312	10,938	10,938
989040	IC2−Finance	19	412	322	322
989050	IC2−County Executive	26	411	807	807
989062	IC2−Controller Accounting	38	4,159	5,238	5,238
989063	IC2−Controller Accounts Payable	7	602	867	867
TOTAL INTERDEPARTMENT CHARGES		**21,409**	**43,138**	**55,306**	**55,306**
DIVISION TOTAL		**1,213,091**	**1,124,436**	**1,361,209**	**1,361,209**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8301 DES − ENGINEERING ADMINISTRATION

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	776,946	792,292	999,326	999,326
501001	Accrued Salaries	489	0	0	0
501010	Overtime	661	0	650	650
501040	Longevity	475	0	475	475
501085	Parking Stipend	1,200	600	600	600
TOTAL PERSONNEL SERVICES		**779,771**	**792,892**	**1,001,051**	**1,001,051**
504000	Mileage	151	0	0	0
504005	Travel	1,486	5,000	2,000	2,000
504020	Training − Non−Computer	500	1,500	1,500	1,500
504030	Licensure / Accreditation Fees	678	2,500	2,500	2,500
504035	Occupational Exams	0	300	0	0
504205	Commercial Services	14,308	40,000	40,000	40,000
504260	Software Licenses	0	25,000	25,000	25,000
504280	Maintenance − Buildings	74,481	120,000	120,000	120,000
504290	Maintenance − Equipment	788	65,000	31,000	31,000
504320	Professional Services	4,077,619	337,000	405,000	405,000
504335	Rental of Equipment	19,228	0	0	0
504505	Cellular Telephone	767	1,500	1,500	1,500
504620	Membership	12,158	180	1,000	1,000
504625	Other Expense	0	45	45	45
504800	Agency Contracts	0	250,000	25,000	25,000
TOTAL CONTRACTUAL SERVICES		**4,202,164**	**848,025**	**654,545**	**654,545**
505000	Books/Periodicals	0	3,500	500	500
505025	Construction Supplies	837	0	0	0
505035	Computer Equipment	20	0	0	0
505040	Equipment	0	105,907	136,072	136,072
505100	Office Supplies	266	0	0	0
505105	Other Supplies	0	1,200	1,000	1,000
505130	Vehicle Parts	24,000	0	0	0
TOTAL SUPPLIES &MATERIALS		**25,123**	**110,607**	**137,572**	**137,572**
506060	Principal Bonds	7,175	0	0	0
506090	Interest on Bonds	179	0	0	0
TOTAL DEBT SERVICE		**7,354**	**0**	**0**	**0**
507010	Retirement	86,910	132,450	170,418	170,418
507011	Retirement − Non NYS	9,696	0	0	0
507015	Social Security Contribution	56,426	60,611	76,534	76,534
507016	FICA ACCRUAL	20	0	0	0
507020	Medical Insurance	104,379	123,155	150,533	150,533
507025	Medical Insurance − Retirees	277,463	298,357	332,153	332,153
507035	Dental Insurance − Active	0	5,760	5,760	5,760
507060	Dental Insurance − Retirees	0	11,904	6,123	6,123
961260	IS−Dental Insurance	5,489	0	0	0
961261	IS−Dental Retirees	10,069	0	0	0
TOTAL BENEFITS		**550,452**	**632,237**	**741,521**	**741,521**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8301 DES − ENGINEERING ADMINISTRATION

COMMIT ITEM DESCRIPTION		2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
541600	Transportation Equipment	0	70,000	110,500	110,500
TOTAL ASSET EQUIPMENT		**0**	**70,000**	**110,500**	**110,500**
961265	IS−Unemployment Insurance	0	2,462	0	0
961270	IS−Workers' Compensation	0	1,042	1,059	1,059
961275	IS−Liability Insurance	8,224	16,176	13,143	13,143
961280	IS−Risk Management	177	194	284	284
961285	IS−Mailroom	26	13	13	13
961991	IS−Info Services−Admin	23,127	32,262	43,665	43,665
968615	IS−Records Storage	8,667	9,903	10,577	10,577
968640	IS−CityPlace	21,917	25,806	35,398	35,398
968675	IS−Fleet Maintenance	992	5,033	5,505	5,505
971601	FS−Law NON−ICAP	6,228	6,739	8,042	8,042
978001	FS−Transportation	519	100,000	0	0
TOTAL INTERDEPARTMENT CHARGES		**69,877**	**199,630**	**117,686**	**117,686**
DIVISION TOTAL		**5,634,741**	**2,653,391**	**2,762,875**	**2,762,875**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8571 PW − GCO DISTRICT

COMMIT ITEM DESCRIPTION		2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
503000	Provision − Capital Projects	350,000	350,000	350,000	350,000
TOTAL PROVISION − PROJECTS		**350,000**	**350,000**	**350,000**	**350,000**
504025	Clothing allowance	160	0	0	0
504030	Licensure / Accreditation Fees	50	50	50	50
504200	Construction Expense	5,638	5,500	5,700	5,700
504205	Commercial Services	70,124	56,871	57,000	57,000
504210	Contracted Debt Service	384,967	392,567	372,932	372,932
504225	Erroneous Assessments	0	1,000	1,000	1,000
504290	Maintenance − Equipment	945	12,000	12,000	12,000
504320	Professional Services	22,541	20,000	20,000	20,000
504350	Taxes/Assessments	1,347	1,517	1,300	1,300
504510	Utilities − Other−Steam/Water	17,067	3,500	4,200	4,200
504511	Utilities − Gas	10,866	13,500	14,000	14,000
504512	Utilities − Electric	163,500	186,600	220,000	220,000
504625	Other Expense	500	0	500	500
504800	Agency Contracts	3,379,488	2,584,352	3,515,000	3,515,000
TOTAL CONTRACTUAL SERVICES		**4,057,193**	**3,277,457**	**4,223,682**	**4,223,682**
506060	Principal Bonds	1,314,448	1,206,814	1,206,880	1,206,880
506090	Interest on Bonds	416,301	358,659	305,852	305,852
TOTAL DEBT SERVICE		**1,730,749**	**1,565,473**	**1,512,732**	**1,512,732**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8571 PW − GCO DISTRICT

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
900002	Work Order Labor	208,511	202,000	202,000	202,000
900005	Activity Allocation for Vehicles	159,298	136,000	151,000	151,000
918572	FS−PWA	209,882	220,000	220,000	220,000
961991	IS−Info Services−Admin	1,761	346	372	372
968670	IS−Maint &Construction	0	916	872	872
968675	IS−Fleet Maintenance	10,948	10,157	11,110	11,110
978001	FS−Transportation	92	0	0	0
978201	FS−Solid Waste	182,949	230,000	0	0
978571	FS−PW Gates Chili Ogden	−41,713	−44,568	−45,905	−45,905
978572	FS−PW Administration	298,902	592,498	716,302	716,302
978576	FS−PW Admin/Labor	1,836,983	2,866,835	2,760,940	2,760,940
978577	FS−PW Admin/Parts	749,625	1,434,844	1,196,055	1,196,055
978675	FS−Fleet Center Facility	99,156	175,423	208,273	208,273
980930	IC1−Purchasing	5,816	0	0	0
980940	IC1−Finance	2,852	0	0	0
980950	IC1−County Executive	5,970	0	0	0
980962	IC1−Controller Accounting	20,680	0	0	0
980963	IC1−Controller Accounts Payable	3,740	0	0	0
980990	IC1−Treasury	1,315	0	0	0
989030	IC2−Purchasing	154	9,488	6,426	6,426
989040	IC2−Finance	233	1,679	1,278	1,278
989050	IC2−County Executive	318	1,669	3,097	3,097
989062	IC2−Controller Accounting	241	25,965	33,349	33,349
989063	IC2−Controller Accounts Payable	43	3,527	4,556	4,556
989090	IC2−Treasury	72	1,446	1,022	1,022
TOTAL INTERDEPARTMENT CHARGES		**3,757,828**	**5,868,225**	**5,470,747**	**5,470,747**
DIVISION TOTAL		**9,895,770**	**11,061,155**	**11,557,161**	**11,557,161**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8572 PW − ADMINISTRATION/LAB/GIS

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	12,226,643	13,131,448	13,906,941	13,906,941
501001	Accrued Salaries	62,059	0	0	0
501005	Temporary Help	33,145	7,000	7,000	7,000
501010	Overtime	696,469	702,000	698,700	698,700
501015	Shift Differential	31,917	33,150	33,000	33,000
501030	Standby / Call−In Pay	430,243	343,029	400,450	400,450
501035	Short Term Compensated Absences	227,752	0	181,500	181,500
501040	Longevity	67,885	83,074	81,074	81,074
501085	Parking Stipend	6,600	9,000	8,400	8,400
TOTAL PERSONNEL SERVICES		**13,782,713**	**14,308,701**	**15,317,065**	**15,317,065**
504005	Travel	31,176	20,000	23,000	23,000
504015	Training − Computer related	0	3,000	3,000	3,000
504020	Training − Non−Computer	11,247	19,500	16,000	16,000
504025	Clothing allowance	21,797	20,000	22,000	22,000
504030	Licensure / Accreditation Fees	7,950	17,525	19,050	19,050
504035	Occupational Exams	5,574	6,900	5,900	5,900
504200	Construction Expense	32,660	38,000	32,200	32,200
504205	Commercial Services	537,648	575,000	590,100	590,100
504260	Software Licenses	116,534	353,100	473,630	473,630
504280	Maintenance − Buildings	264,202	525,700	500,146	500,146
504285	Maintenance − Computer Equipment	161,514	228,500	303,500	303,500
504290	Maintenance − Equipment	834,930	557,900	650,000	650,000
504320	Professional Services	488,292	475,000	445,000	445,000
504325	Public Works Contracts	52,997	60,000	60,000	60,000
504335	Rental of Equipment	137,712	80,000	80,000	80,000
504505	Cellular Telephone	83,642	87,000	129,200	129,200
504511	Utilities − Gas	1,444	1,649	1,800	1,800
504620	Membership	83,867	51,280	52,980	52,980
504625	Other Expense	3,143	2,550	2,100	2,100
504630	Postage	354	500	500	500
504635	Public Notices	991	500	5,000	5,000
504670	Refund of Prior Yr Revenue	690	0	0	0
504800	Agency Contracts	0	127,200	0	0
504812	Agency Contracts−Supported Services	459,718	465,000	500,000	500,000
TOTAL CONTRACTUAL SERVICES		**3,338,082**	**3,715,804**	**3,915,106**	**3,915,106**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8572 PW − ADMINISTRATION/LAB/GIS

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
505000	Books/Periodicals	2,935	1,500	1,500	1,500
505005	Chemicals/Biologicals	6,294,265	7,563,005	7,151,410	7,151,410
505010	Clothing	42,343	70,000	50,000	50,000
505015	Commissary	2,002	1,000	1,000	1,000
505025	Construction Supplies	1,067,651	1,067,000	1,056,000	1,056,000
505035	Computer Equipment	27,862	30,000	22,000	22,000
505040	Equipment	74,845	126,500	141,005	141,005
505045	Fuel	14,552	15,000	15,000	15,000
505060	Institutional Supplies	62,025	80,500	62,000	62,000
505070	Landscaping/Farm Supplies	46,380	41,000	44,000	44,000
505075	Law Enforce/Safety Supplies	57,557	54,500	61,000	61,000
505085	Medical/Lab Supplies	263,204	114,800	113,600	113,600
505095	Motor Oil/Lubricants/Veh Supplies	81,550	78,100	84,000	84,000
505100	Office Supplies	23,885	31,900	32,600	32,600
505105	Other Supplies	11,818	17,500	19,980	19,980
505120	Recreational Supplies	1,644	0	1,000	1,000
505125	Technical Supplies	1,793,819	2,165,000	2,003,000	2,003,000
505130	Vehicle Parts	9,279	8,000	9,000	9,000
TOTAL SUPPLIES &MATERIALS		**9,877,616**	**11,465,305**	**10,868,095**	**10,868,095**
507010	Retirement	1,911,236	2,429,764	2,582,522	2,582,522
507011	Retirement − Non NYS	15,417	21,600	21,600	21,600
507015	Social Security Contribution	983,370	1,093,865	1,156,977	1,156,977
507016	FICA ACCRUAL	4,408	0	0	0
507020	Medical Insurance	2,268,769	2,934,233	3,277,494	3,277,494
507025	Medical Insurance − Retirees	1,753,798	1,895,636	1,894,655	1,894,655
507035	Dental Insurance − Active	0	138,753	137,898	137,898
507050	Net OPEB Obligation	−1,207,478	0	0	0
507055	Net Change in Pension	730,592	0	0	0
507060	Dental Insurance − Retirees	0	126,566	147,259	147,259
961260	IS−Dental Insurance	109,072	0	0	0
961261	IS−Dental Retirees	104,209	0	0	0
TOTAL BENEFITS		**6,673,393**	**8,640,417**	**9,218,405**	**9,218,405**
541400	Equipment (Acquisition)	70,931	135,000	159,000	159,000
541600	Transportation Equipment	741,978	702,000	810,000	810,000
TOTAL ASSET EQUIPMENT		**812,909**	**837,000**	**969,000**	**969,000**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8572 PW − ADMINISTRATION/LAB/GIS

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
900002	Work Order Labor	−2,343,561	−2,270,000	−2,379,500	−2,379,500
900005	Activity Allocation for Vehicles	25,684	51,836	60,000	60,000
918572	FS−PWA	−4,510,943	−3,620,850	−3,974,350	−3,974,350
918670	FS−M & C	11,807	0	0	0
961265	IS−Unemployment Insurance	9,410	15,211	12,943	12,943
961270	IS−Workers' Compensation	178,717	205,850	223,975	223,975
961275	IS−Liability Insurance	137,829	159,602	151,590	151,590
961280	IS−Risk Management	2,792	2,737	4,711	4,711
961285	IS−Mailroom	4,100	5,568	5,613	5,613
961991	IS−Info Services−Admin	1,136,858	1,856,985	2,104,095	2,104,095
968640	IS−CityPlace	381,225	452,503	620,697	620,697
968670	IS−Maint &Construction	213	80,180	76,300	76,300
968675	IS−Fleet Maintenance	55,803	56,434	61,728	61,728
971001	FS−Departmental NON−ICAP	157,000	157,000	157,000	157,000
971401	FS−Planning	18,000	18,000	25,500	25,500
971601	FS−Law NON−ICAP	60,542	67,170	76,294	76,294
971701	FS−Human Resources NON−ICAP	0	1,000	1,000	1,000
971801	FS−Communications	76,696	78,000	8,176	8,176
972402	FS−Public Safety Communications	0	1,500	1,500	1,500
973801	FS−Sheriff	19,620	17,000	20,000	20,000
975105	FS−Printing Services	678	566	602	602
978001	FS−Transportation	941	1,250	1,250	1,250
978201	FS−Solid Waste	42,517	33,000	54,235	54,235
978572	FS−PW Administration	−3,426,157	−5,835,597	−6,384,367	−6,384,367
978575	FS−PW Rochester	−270	0	0	0
978576	FS−PW Admin/Labor	−18,954,225	−21,147,354	−22,663,424	−22,663,424
978577	FS−PW Admin/Parts	−7,633,055	−9,262,455	−8,293,091	−8,293,091
978675	FS−Fleet Center Facility	33,749	35,479	38,861	38,861
980910	IC1−Human Resources	75,858	0	0	0
980920	IC1−Law Department	1,084	0	0	0
980930	IC1−Purchasing	438,115	0	0	0
980940	IC1−Finance	14,815	0	0	0
980950	IC1−County Executive	31,007	0	0	0
980961	IC1−Controller Payroll	7,620	0	0	0
980962	IC1−Controller Accounting	52,781	0	0	0
980963	IC1−Controller Accounts Payable	20,346	0	0	0
980970	IC1−Budget	81,549	0	0	0
980990	IC1−Treasury	588	0	0	0
989010	IC2−Human Resources	4,389	160,588	171,358	171,358
989020	IC2−Law Department	464	2,062	4,820	4,820
989030	IC2−Purchasing	11,633	691,554	394,137	394,137
989040	IC2−Finance	1,210	24,221	18,286	18,286
989050	IC2−County Executive	1,651	24,081	44,316	44,316
989061	IC2−Controller Payroll	88	5,750	0	0
989062	IC2−Controller Accounting	617	66,863	76,176	76,176
989063	IC2−Controller Accounts Payable	232	17,442	16,716	16,716
989070	IC2−Budget	1,247	119,791	79,341	79,341
989090	IC2−Treasury	32	832	391	391
TOTAL INTERDEPARTMENT CHARGES		**−33,768,704**	**−37,726,201**	**−39,183,121**	**−39,183,121**
DIVISION TOTAL		**716,009**	**1,241,026**	**1,104,550**	**1,104,550**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8573 PW − NORTHWEST QUADRANT

COMMIT ITEM DESCRIPTION		2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
503000	Provision − Capital Projects	950,000	950,000	950,000	950,000
TOTAL PROVISION − PROJECTS		**950,000**	**950,000**	**950,000**	**950,000**
504030	Licensure / Accreditation Fees	50	0	50	50
504200	Construction Expense	577	0	600	600
504205	Commercial Services	354,001	390,313	425,270	425,270
504210	Contracted Debt Service	64,566	65,686	59,307	59,307
504225	Erroneous Assessments	0	1,000	1,000	1,000
504280	Maintenance − Buildings	4,503	25,780	25,780	25,780
504290	Maintenance − Equipment	7,805	0	0	0
504320	Professional Services	20,236	22,000	22,000	22,000
504335	Rental of Equipment	6,482	4,500	6,500	6,500
504345	Solid Waste Transfer Contracts	733,925	781,718	811,427	811,427
504350	Taxes/Assessments	157	6,072	2,000	2,000
504500	Telephone	2,491	2,700	2,700	2,700
504510	Utilities − Other−Steam/Water	77,892	71,000	78,000	78,000
504511	Utilities − Gas	99,687	111,600	107,200	107,200
504512	Utilities − Electric	962,383	1,186,200	1,594,400	1,594,400
504625	Other Expense	5,993	17,250	17,250	17,250
TOTAL CONTRACTUAL SERVICES		**2,340,748**	**2,685,819**	**3,153,484**	**3,153,484**
506060	Principal Bonds	1,413,393	1,383,119	1,375,450	1,375,450
506090	Interest on Bonds	459,089	394,956	337,157	337,157
TOTAL DEBT SERVICE		**1,872,482**	**1,778,075**	**1,712,607**	**1,712,607**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8573 PW − NORTHWEST QUADRANT

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
900002	Work Order Labor	249,477	185,000	205,000	205,000
900005	Activity Allocation for Vehicles	6,989	48,500	46,200	46,200
918572	FS−PWA	1,038,998	978,000	1,023,000	1,023,000
918670	FS−M & C	0	4,000	0	0
961991	IS−Info Services−Admin	9,084	3,915	4,209	4,209
968670	IS−Maint &Construction	244	1,107	1,053	1,053
968675	IS−Fleet Maintenance	32,254	20,399	22,313	22,313
978572	FS−PW Administration	367,736	675,194	475,143	475,143
978576	FS−PW Admin/Labor	1,937,896	1,724,280	2,538,054	2,538,054
978577	FS−PW Admin/Parts	774,501	866,441	1,088,538	1,088,538
978801	FS−Parks	6,680	14,195	14,195	14,195
980930	IC1−Purchasing	14,216	0	0	0
980940	IC1−Finance	3,097	0	0	0
980950	IC1−County Executive	6,483	0	0	0
980962	IC1−Controller Accounting	22,362	0	0	0
980963	IC1−Controller Accounts Payable	2,271	0	0	0
980990	IC1−Treasury	755	0	0	0
989030	IC2−Purchasing	377	20,030	16,422	16,422
989040	IC2−Finance	253	3,008	2,397	2,397
989050	IC2−County Executive	345	2,991	5,811	5,811
989062	IC2−Controller Accounting	261	30,798	47,028	47,028
989063	IC2−Controller Accounts Payable	26	2,241	2,411	2,411
989090	IC2−Treasury	41	800	654	654
TOTAL INTERDEPARTMENT CHARGES		**4,474,346**	**4,580,899**	**5,492,428**	**5,492,428**
DIVISION TOTAL		**9,637,576**	**9,994,793**	**11,308,519**	**11,308,519**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8574 PW − IRONDEQUOIT BAY/SOUTH CENTRAL DISTRICT

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
503000	Provision − Capital Projects	450,000	450,000	450,000	450,000
TOTAL PROVISION − PROJECTS		**450,000**	**450,000**	**450,000**	**450,000**
504030	Licensure / Accreditation Fees	50	50	50	50
504200	Construction Expense	800	800	800	800
504205	Commercial Services	60,818	64,500	64,500	64,500
504210	Contracted Debt Service	583,647	593,501	567,078	567,078
504280	Maintenance − Buildings	2,282	5,500	5,500	5,500
504290	Maintenance − Equipment	1,260	13,100	13,100	13,100
504320	Professional Services	6,677	10,000	10,000	10,000
504325	Public Works Contracts	310,822	282,000	282,000	282,000
504350	Taxes/Assessments	1,033	1,068	1,000	1,000
504510	Utilities − Other−Steam/Water	17,017	18,000	18,000	18,000
504511	Utilities − Gas	1,849	1,921	2,100	2,100
504512	Utilities − Electric	956,335	1,252,400	1,381,300	1,381,300
504625	Other Expense	0	300	300	300
504800	Agency Contracts	8,785,117	6,597,454	9,137,000	9,137,000
TOTAL CONTRACTUAL SERVICES		**10,727,707**	**8,840,594**	**11,482,728**	**11,482,728**
506060	Principal Bonds	1,948,753	1,581,743	1,631,403	1,631,403
506090	Interest on Bonds	481,732	394,644	416,190	416,190
TOTAL DEBT SERVICE		**2,430,485**	**1,976,387**	**2,047,593**	**2,047,593**
900002	Work Order Labor	251,193	222,000	252,000	252,000
900005	Activity Allocation for Vehicles	67,354	146,500	70,200	70,200
918572	FS−PWA	233,270	280,000	280,000	280,000
918670	FS−M & C	5,212	0	10,000	10,000
961991	IS−Info Services−Admin	1,068	461	496	496
968670	IS−Maint &Construction	72,846	688	655	655
968675	IS−Fleet Maintenance	3,047	968	1,058	1,058
975105	FS−Printing Services	0	11	31	31
978572	FS−PW Administration	307,214	785,550	642,191	642,191
978576	FS−PW Admin/Labor	1,789,011	3,344,760	2,389,846	2,389,846
978577	FS−PW Admin/Parts	638,301	1,564,026	871,045	871,045
980930	IC1−Purchasing	9,046	0	0	0
980940	IC1−Finance	4,339	0	0	0
980950	IC1−County Executive	9,082	0	0	0
980962	IC1−Controller Accounting	19,933	0	0	0
980963	IC1−Controller Accounts Payable	4,778	0	0	0
980990	IC1−Treasury	1,201	0	0	0
989030	IC2−Purchasing	240	16,867	11,424	11,424
989040	IC2−Finance	355	2,607	1,981	1,981
989050	IC2−County Executive	484	2,592	4,801	4,801
989062	IC2−Controller Accounting	233	24,332	33,170	33,170
989063	IC2−Controller Accounts Payable	55	4,105	4,267	4,267
989090	IC2−Treasury	66	1,431	812	812
TOTAL INTERDEPARTMENT CHARGES		**3,418,328**	**6,396,898**	**4,573,977**	**4,573,977**
DIVISION TOTAL		**17,026,520**	**17,663,879**	**18,554,298**	**18,554,298**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8575 PW − ROCHESTER DISTRICT/FIELD OPERATIONS

COMMIT ITEM DESCRIPTION		2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
503000	Provision − Capital Projects	3,250,000	3,250,000	3,250,000	3,250,000
TOTAL PROVISION − PROJECTS		**3,250,000**	**3,250,000**	**3,250,000**	**3,250,000**
504030	Licensure / Accreditation Fees	25	25	25	25
504200	Construction Expense	5,848	6,200	5,900	5,900
504205	Commercial Services	1,233,738	1,671,220	1,641,200	1,641,200
504210	Contracted Debt Service	215,366	222,621	145,476	145,476
504280	Maintenance − Buildings	3,985	18,600	18,600	18,600
504290	Maintenance − Equipment	41,004	24,200	24,200	24,200
504320	Professional Services	108,350	115,100	115,100	115,100
504335	Rental of Equipment	23,019	14,700	14,700	14,700
504345	Solid Waste Transfer Contracts	3,246,872	3,570,684	3,476,041	3,476,041
504350	Taxes/Assessments	74,098	152,000	115,000	115,000
504510	Utilities − Other−Steam/Water	302,720	200,000	230,000	230,000
504511	Utilities − Gas	303,725	312,200	327,100	327,100
504512	Utilities − Electric	1,687,306	1,741,600	1,922,800	1,922,800
504620	Membership	5,456	5,000	5,000	5,000
504625	Other Expense	2,848	46,100	46,100	46,100
504800	Agency Contracts	1,528,578	1,648,420	1,549,700	1,549,700
TOTAL CONTRACTUAL SERVICES		**8,782,938**	**9,748,670**	**9,636,942**	**9,636,942**
506005	Bond Issue Cost − Debt	27,005	0	0	0
506060	Principal Bonds	7,711,349	6,789,066	7,088,020	7,088,020
506090	Interest on Bonds	3,306,494	3,383,468	3,300,499	3,300,499
TOTAL DEBT SERVICE		**11,044,848**	**10,172,534**	**10,388,519**	**10,388,519**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8575 PW − ROCHESTER DISTRICT/FIELD OPERATIONS

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
900002	Work Order Labor	1,370,881	1,402,836	1,420,000	1,420,000
900005	Activity Allocation for Vehicles	−288,588	−400,000	−349,672	−349,672
918572	FS−PWA	2,872,389	2,052,000	2,351,000	2,351,000
918670	FS−M & C	108,876	70,000	72,185	72,185
961991	IS−Info Services−Admin	15,967	6,794	7,181	7,181
968670	IS−Maint &Construction	41,122	58,588	55,753	55,753
968675	IS−Fleet Maintenance	1,085,391	1,136,797	1,243,439	1,243,439
971401	FS−Planning	28,000	28,000	40,000	40,000
975105	FS−Printing Services	0	146	208	208
978001	FS−Transportation	213	0	0	0
978201	FS−Solid Waste	5,863	6,000	6,000	6,000
978572	FS−PW Administration	2,261,365	3,552,293	4,331,281	4,331,281
978575	FS−PW Rochester	−577,430	−342,986	−349,495	−349,495
978576	FS−PW Admin/Labor	13,129,700	12,951,834	14,713,843	14,713,843
978577	FS−PW Admin/Parts	5,448,356	6,643,310	6,387,453	6,387,453
978675	FS−Fleet Center Facility	103,122	98,212	107,644	107,644
980930	IC1−Purchasing	15,508	0	0	0
980940	IC1−Finance	19,044	0	0	0
980950	IC1−County Executive	39,861	0	0	0
980962	IC1−Controller Accounting	40,987	0	0	0
980963	IC1−Controller Accounts Payable	14,909	0	0	0
980990	IC1−Treasury	31,039	0	0	0
989030	IC2−Purchasing	412	26,355	17,136	17,136
989040	IC2−Finance	1,557	12,952	9,311	9,311
989050	IC2−County Executive	2,123	12,876	22,567	22,567
989062	IC2−Controller Accounting	479	52,465	71,168	71,168
989063	IC2−Controller Accounts Payable	170	12,319	12,200	12,200
989090	IC2−Treasury	1,698	34,889	23,348	23,348
TOTAL INTERDEPARTMENT CHARGES		**25,773,014**	**27,415,680**	**30,192,550**	**30,192,550**
DIVISION TOTAL		**48,850,800**	**50,586,884**	**53,468,011**	**53,468,011**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8600 BUILDING OPERATIONS

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	3,468,531	3,822,076	4,321,053	4,321,053
501001	Accrued Salaries	28,172	0	0	0
501005	Temporary Help	4,621	0	0	0
501010	Overtime	125,396	138,900	154,650	154,650
501015	Shift Differential	8,448	8,800	8,800	8,800
501030	Standby / Call−In Pay	94,320	76,200	114,000	114,000
501035	Short Term Compensated Absences	118,567	0	0	0
501040	Longevity	21,131	21,750	22,075	22,075
501085	Parking Stipend	23,400	22,200	28,800	28,800
TOTAL PERSONNEL SERVICES		**3,892,586**	**4,089,926**	**4,649,378**	**4,649,378**
504020	Training − Non−Computer	4,768	2,250	4,950	4,950
504030	Licensure / Accreditation Fees	2,250	900	2,250	2,250
504035	Occupational Exams	2,461	3,900	3,350	3,350
504205	Commercial Services	1,602,054	1,681,430	1,379,275	1,379,275
504210	Contracted Debt Service	20,003	20,003	20,003	20,003
504235	Insurance Premiums	67,455	46,000	0	0
504280	Maintenance − Buildings	865,168	1,647,770	1,683,178	1,683,178
504290	Maintenance − Equipment	812,348	525,500	560,200	560,200
504320	Professional Services	29,445	37,600	37,600	37,600
504335	Rental of Equipment	35,914	25,000	36,500	36,500
504340	Rental of Space	1,932,866	1,981,207	585,924	585,924
504350	Taxes/Assessments	390,886	451,850	295,850	295,850
504500	Telephone	51,360	57,000	57,000	57,000
504505	Cellular Telephone	14,777	15,050	21,600	21,600
504510	Utilities − Other−Steam/Water	2,328,841	2,323,299	2,591,852	2,591,852
504511	Utilities − Gas	615,253	816,700	717,900	717,900
504512	Utilities − Electric	3,940,366	4,419,200	5,034,940	5,034,940
504625	Other Expense	0	160	200	200
TOTAL CONTRACTUAL SERVICES		**12,716,215**	**14,054,819**	**13,032,572**	**13,032,572**
505005	Chemicals/Biologicals	64,908	60,000	65,000	65,000
505010	Clothing	388	0	400	400
505025	Construction Supplies	173,447	172,100	172,400	172,400
505035	Computer Equipment	13,336	6,000	13,000	13,000
505040	Equipment	13,261	27,000	25,000	25,000
505055	Groceries	1,197	0	1,200	1,200
505060	Institutional Supplies	229,091	224,900	270,200	270,200
505070	Landscaping/Farm Supplies	20,272	30,000	25,000	25,000
505075	Law Enforce/Safety Supplies	18,893	22,000	25,500	25,500
505085	Medical/Lab Supplies	299	3,000	3,000	3,000
505095	Motor Oil/Lubricants/Veh Supplies	1,660	2,000	2,000	2,000
505100	Office Supplies	2,530	1,500	3,500	3,500
505105	Other Supplies	166	1,500	1,500	1,500
505125	Technical Supplies	415,727	528,717	529,500	529,500
505130	Vehicle Parts	0	1,000	1,000	1,000
TOTAL SUPPLIES &MATERIALS		**955,175**	**1,079,717**	**1,138,200**	**1,138,200**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8600 BUILDING OPERATIONS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
506005	Bond Issue Cost − Debt	35,432	0	0	0
506060	Principal Bonds	6,142,100	5,667,150	7,181,400	7,181,400
506090	Interest on Bonds	2,431,198	2,858,722	3,562,985	3,562,985
TOTAL DEBT SERVICE		**8,608,730**	**8,525,872**	**10,744,385**	**10,744,385**
507010	Retirement	510,159	694,490	762,016	762,016
507015	Social Security Contribution	276,918	311,172	350,781	350,781
507016	FICA ACCRUAL	2,105	0	0	0
507020	Medical Insurance	431,760	750,383	884,226	884,226
507025	Medical Insurance − Retirees	400,135	414,513	460,427	460,427
507035	Dental Insurance − Active	0	35,154	38,232	38,232
507050	Net OPEB Obligation	−144,707	0	0	0
507055	Net Change in Pension	−278,073	0	0	0
507060	Dental Insurance − Retirees	0	21,590	14,562	14,562
961260	IS−Dental Insurance	21,544	0	0	0
961261	IS−Dental Retirees	17,365	0	0	0
TOTAL BENEFITS		**1,237,206**	**2,227,302**	**2,510,244**	**2,510,244**
541600	Transportation Equipment	82,675	218,783	60,000	60,000
TOTAL ASSET EQUIPMENT		**82,675**	**218,783**	**60,000**	**60,000**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8600 BUILDING OPERATIONS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
508105	INTDPT CHG−Ground Maintenance	50,000	50,000	50,000	50,000
900002	Work Order Labor	−31,298	−9,046	290	290
900005	Activity Allocation for Vehicles	4,142	9,000	9,000	9,000
918572	FS−PWA	13,162	6,000	14,000	14,000
918670	FS−M & C	−624,085	−372,030	−413,215	−413,215
961265	IS−Unemployment Insurance	0	15,748	13,655	13,655
961270	IS−Workers' Compensation	62,981	44,886	58,239	58,239
961275	IS−Liability Insurance	38,253	49,605	48,786	48,786
961280	IS−Risk Management	793	765	1,370	1,370
961991	IS−Info Services−Admin	78,701	76,040	90,732	90,732
965101	IS−HHS Services−Administration	4,271	5,576	5,688	5,688
968605	IS−150 Verona Street	0	0	−3,119,748	−3,119,748
968615	IS−Records Storage	−506,052	−481,805	−514,574	−514,574
968620	IS−Civic Center Complex	−3,156,325	−3,356,368	−3,844,408	−3,844,408
968625	IS−Hall of Justice	−5,863,580	−6,122,422	−7,414,902	−7,414,902
968635	IS−County Office Building	−1,810,784	−2,183,641	−2,713,327	−2,713,327
968640	IS−CityPlace	−2,642,578	−3,138,506	−4,298,886	−4,298,886
968645	IS−Iola Powerhouse Utilities	−2,319,929	−2,724,479	−2,928,509	−2,928,509
968650	IS−Health &Human Service Building	−2,987,474	−3,285,465	−3,506,581	−3,506,581
968655	IS−Public Safety Building	−2,650,428	−2,686,797	−2,696,189	−2,696,189
968660	IS−691 St Paul Building	−4,291,764	−4,794,007	−1,210,651	−1,210,651
968670	IS−Maint &Construction	−902,227	−700,591	−666,541	−666,541
968675	IS−Fleet Maintenance	110,480	82,880	90,654	90,654
968680	IS−Pediatric Visitation Center	−780,790	−915,008	−885,994	−885,994
968685	IS−PS Crime Lab	−307,163	−497,447	−531,595	−531,595
971209	FS−Debt Service Chargeback	231,569	221,163	220,775	220,775
972409	FS−PS Security	3,037,111	2,989,309	3,888,347	3,888,347
975105	FS−Printing Services	0	13	12	12
978001	FS−Transportation	1,780	1,250	1,250	1,250
978201	FS−Solid Waste	0	10,000	0	0
978572	FS−PW Administration	1,723	0	0	0
978577	FS−PW Admin/Parts	17,214	−1,246,166	−1,250,000	−1,250,000
980910	IC1−Human Resources	26,876	0	0	0
980920	IC1−Law Department	6,602	0	0	0
980930	IC1−Purchasing	366,392	0	0	0
980940	IC1−Finance	16,675	0	0	0
980950	IC1−County Executive	34,904	0	0	0
980961	IC1−Controller Payroll	2,697	0	0	0
980962	IC1−Controller Accounting	129,835	0	0	0
980963	IC1−Controller Accounts Payable	24,912	0	0	0
980970	IC1−Budget	46,137	0	0	0
980990	IC1−Treasury	1,904	0	0	0
989010	IC2−Human Resources	1,527	53,784	59,736	59,736
989020	IC2−Law Department	2,766	4,336	7,986	7,986
989030	IC2−Purchasing	9,726	711,726	692,654	692,654
989040	IC2−Finance	1,362	26,733	20,505	20,505
989050	IC2−County Executive	1,858	27,499	48,804	48,804
989061	IC2−Controller Payroll	30	2,026	0	0
989062	IC2−Controller Accounting	1,512	151,734	181,783	181,783
989063	IC2−Controller Accounts Payable	286	21,352	21,399	21,399
989070	IC2−Budget	705	81,425	44,851	44,851
989090	IC2−Treasury	105	2,735	1,769	1,769
TOTAL INTERDEPARTMENT CHARGES		**−24,545,486**	**−27,868,193**	**−30,422,835**	**−30,422,835**
DIVISION TOTAL		**2,947,101**	**2,328,226**	**1,711,944**	**1,711,944**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8675 FLEET MAINTENANCE

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	846,232	950,298	1,093,129	1,093,129
501001	Accrued Salaries	3,411	0	0	0
501005	Temporary Help	4,645	0	0	0
501010	Overtime	37,504	31,000	35,000	35,000
501030	Standby / Call−In Pay	25,071	24,000	27,000	27,000
501035	Short Term Compensated Absences	49,821	0	0	0
501040	Longevity	4,642	5,075	6,900	6,900
TOTAL PERSONNEL SERVICES		**971,326**	**1,010,373**	**1,162,029**	**1,162,029**
504035	Occupational Exams	0	800	600	600
504040	Tool Allowance	3,931	6,000	6,000	6,000
504205	Commercial Services	186,684	187,900	199,800	199,800
504260	Software Licenses	54,039	60,000	63,000	63,000
504280	Maintenance − Buildings	3,817	50,000	50,000	50,000
504285	Maintenance − Computer Equipment	16,789	26,320	31,350	31,350
504290	Maintenance − Equipment	282,431	277,500	271,500	271,500
504320	Professional Services	0	5,000	5,000	5,000
504335	Rental of Equipment	11,098	30,000	25,000	25,000
504350	Taxes/Assessments	10,902	13,000	11,000	11,000
504505	Cellular Telephone	1,368	1,500	1,800	1,800
504510	Utilities − Other−Steam/Water	13,424	15,200	14,000	14,000
504511	Utilities − Gas	24,348	29,000	30,100	30,100
504512	Utilities − Electric	277,769	295,000	310,100	310,100
504625	Other Expense	500	0	0	0
504630	Postage	55	75	75	75
TOTAL CONTRACTUAL SERVICES		**887,155**	**997,295**	**1,019,325**	**1,019,325**
505000	Books/Periodicals	545	0	0	0
505025	Construction Supplies	129,086	90,000	80,000	80,000
505030	Diesel Fuel	389,883	416,000	579,000	579,000
505035	Computer Equipment	653	0	0	0
505040	Equipment	85,088	75,000	75,000	75,000
505045	Fuel	46,077	61,500	61,500	61,500
505050	Gasoline	867,296	950,000	1,202,500	1,202,500
505060	Institutional Supplies	15,231	7,000	7,000	7,000
505070	Landscaping/Farm Supplies	79,631	85,000	80,000	80,000
505075	Law Enforce/Safety Supplies	610	1,500	1,000	1,000
505090	Motor Oil/Antifreeze/Veh Parts	3,453	1,000	1,500	1,500
505095	Motor Oil/Lubricants/Veh Supplies	97,407	85,000	95,000	95,000
505100	Office Supplies	1,377	2,000	2,000	2,000
505105	Other Supplies	2,370	2,500	2,500	2,500
505120	Recreational Supplies	282	0	0	0
505125	Technical Supplies	14,140	7,000	7,000	7,000
505130	Vehicle Parts	876,246	775,000	780,000	780,000
TOTAL SUPPLIES &MATERIALS		**2,609,375**	**2,558,500**	**2,974,000**	**2,974,000**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8675 FLEET MAINTENANCE

COMMIT ITEM DESCRIPTION		2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
506060	Principal Bonds	604,000	625,000	571,000	571,000
506090	Interest on Bonds	76,436	45,711	18,851	18,851
TOTAL DEBT SERVICE		**680,436**	**670,711**	**589,851**	**589,851**
507010	Retirement	119,100	171,763	186,653	186,653
507015	Social Security Contribution	65,980	77,292	88,895	88,895
507016	FICA ACCRUAL	235	0	0	0
507020	Medical Insurance	171,667	210,299	273,326	273,326
507025	Medical Insurance − Retirees	128,829	147,219	127,351	127,351
507035	Dental Insurance − Active	0	8,901	10,143	10,143
507050	Net OPEB Obligation	4,379	0	0	0
507055	Net Change in Pension	−569	0	0	0
507060	Dental Insurance − Retirees	0	8,008	9,409	9,409
961260	IS−Dental Insurance	7,507	0	0	0
961261	IS−Dental Retirees	6,704	0	0	0
TOTAL BENEFITS		**503,832**	**623,482**	**695,777**	**695,777**
541400	Equipment (Acquisition)	0	70,000	35,000	35,000
TOTAL ASSET EQUIPMENT		**0**	**70,000**	**35,000**	**35,000**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8675 FLEET MAINTENANCE

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
900002	Work Order Labor	22,839	13,000	34,000	34,000
918572	FS−PWA	144,059	60,000	61,500	61,500
918670	FS−M & C	22,361	3,000	21,000	21,000
961270	IS−Workers' Compensation	0	231	33	33
961275	IS−Liability Insurance	9,439	11,058	10,970	10,970
961280	IS−Risk Management	193	193	341	341
961285	IS−Mailroom	0	13	13	13
961991	IS−Info Services−Admin	30,874	21,693	19,331	19,331
968670	IS−Maint &Construction	7,840	6,427	6,116	6,116
968675	IS−Fleet Maintenance	−5,227,869	−5,480,203	−5,994,466	−5,994,466
978101	FS−Airport	23,341	25,000	25,000	25,000
978201	FS−Solid Waste	16,776	6,000	6,000	6,000
978577	FS−PW Admin/Parts	2,059	0	0	0
978675	FS−Fleet Center Facility	−418,684	−488,707	−535,370	−535,370
980910	IC1−Human Resources	5,774	0	0	0
980930	IC1−Purchasing	49,758	0	0	0
980940	IC1−Finance	2,941	0	0	0
980950	IC1−County Executive	6,156	0	0	0
980961	IC1−Controller Payroll	582	0	0	0
980962	IC1−Controller Accounting	17,617	0	0	0
980963	IC1−Controller Accounts Payable	27,167	0	0	0
980970	IC1−Budget	1,778	0	0	0
980990	IC1−Treasury	430	0	0	0
989010	IC2−Human Resources	334	13,910	13,938	13,938
989030	IC2−Purchasing	1,321	93,175	88,083	88,083
989040	IC2−Finance	240	4,616	3,500	3,500
989050	IC2−County Executive	328	4,749	8,329	8,329
989061	IC2−Controller Payroll	7	524	0	0
989062	IC2−Controller Accounting	205	22,053	29,555	29,555
989063	IC2−Controller Accounts Payable	310	25,884	28,076	28,076
989070	IC2−Budget	27	3,139	1,729	1,729
989090	IC2−Treasury	24	484	340	340
TOTAL INTERDEPARTMENT CHARGES		**−5,251,773**	**−5,653,761**	**−6,171,982**	**−6,171,982**
DIVISION TOTAL		**400,351**	**276,600**	**304,000**	**304,000**
DEPARTMENT TOTAL		**108,662,854**	**108,680,535**	**115,225,727**	**115,225,727**

DEPARTMENT: 88 PARKS
DIVISION: 8801 PARKS − ADMINISTRATION

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	776,314	872,162	845,550	845,550
501001	Accrued Salaries	4,511	0	0	0
501005	Temporary Help	0	11,136	0	0
501010	Overtime	2,050	3,000	2,000	2,000
501040	Longevity	2,201	3,411	1,774	1,774
TOTAL PERSONNEL SERVICES		**785,076**	**889,709**	**849,324**	**849,324**
503000	Provision − Capital Projects	993,000	428,328	675,000	675,000
TOTAL PROVISION − PROJECTS		**993,000**	**428,328**	**675,000**	**675,000**
504020	Training − Non−Computer	589	0	0	0
504035	Occupational Exams	41	200	50	50
504205	Commercial Services	228	0	689	689
504320	Professional Services	−184	0	0	0
504511	Utilities − Gas	9,901	7,000	10,000	10,000
504512	Utilities − Electric	16,922	15,000	17,000	17,000
504630	Postage	0	500	0	0
TOTAL CONTRACTUAL SERVICES		**27,497**	**22,700**	**27,739**	**27,739**
505010	Clothing	440	0	0	0
505025	Construction Supplies	−425	0	0	0
505035	Computer Equipment	12	0	0	0
505040	Equipment	1,892	0	0	0
505060	Institutional Supplies	301	0	0	0
505070	Landscaping/Farm Supplies	203	0	0	0
505075	Law Enforce/Safety Supplies	5	0	0	0
505100	Office Supplies	723	1,500	3,500	3,500
505105	Other Supplies	21	0	0	0
505125	Technical Supplies	937	1,000	1,000	1,000
TOTAL SUPPLIES &MATERIALS		**4,109**	**2,500**	**4,500**	**4,500**
506005	Bond Issue Cost − Debt	9,876	0	0	0
506060	Principal Bonds	1,972,732	1,615,811	1,588,840	1,588,840
506090	Interest on Bonds	361,057	462,310	396,173	396,173
TOTAL DEBT SERVICE		**2,343,665**	**2,078,121**	**1,985,013**	**1,985,013**
507010	Retirement	119,140	149,357	145,065	145,065
507015	Social Security Contribution	56,014	68,062	64,973	64,973
507016	FICA ACCRUAL	352	0	0	0
507020	Medical Insurance	119,637	144,480	153,921	153,921
507025	Medical Insurance − Retirees	119,194	118,263	141,164	141,164
507035	Dental Insurance − Active	0	6,480	6,804	6,804
507060	Dental Insurance − Retirees	0	5,086	4,331	4,331
961260	IS−Dental Insurance	5,593	0	0	0
961261	IS−Dental Retirees	4,457	0	0	0
TOTAL BENEFITS		**424,387**	**491,728**	**516,258**	**516,258**

DEPARTMENT: 88 PARKS
DIVISION: 8801 PARKS − ADMINISTRATION

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
961275	IS−Liability Insurance	8,218	31,888	24,704	24,704
961280	IS−Risk Management	177	183	313	313
961285	IS−Mailroom	1,766	3,012	3,036	3,036
961991	IS−Info Services−Admin	167,316	184,685	217,680	217,680
968615	IS−Records Storage	1,293	1,234	1,318	1,318
968675	IS−Fleet Maintenance	53,455	61,926	67,735	67,735
971601	FS−Law NON−ICAP	6,767	7,441	6,032	6,032
971801	FS−Communications	19,876	20,214	45,643	45,643
975105	FS−Printing Services	706	185	352	352
978001	FS−Transportation	470	20,000	5,000	5,000
978571	FS−PW Gates Chili Ogden	5,670	0	0	0
978572	FS−PW Administration	700	0	0	0
978575	FS−PW Rochester	810	0	0	0
978675	FS−Fleet Center Facility	9,599	16,486	18,058	18,058
TOTAL INTERDEPARTMENT CHARGES		**276,823**	**347,254**	**389,871**	**389,871**
DIVISION TOTAL		**4,854,557**	**4,260,340**	**4,447,705**	**4,447,705**

DEPARTMENT: 88 PARKS
DIVISION: 8802 PARKS − OPERATIONS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	2,535,187	2,508,262	2,684,165	2,684,165
501001	Accrued Salaries	11,071	0	0	0
501005	Temporary Help	489,641	426,107	229,739	229,739
501010	Overtime	117,185	90,000	90,000	90,000
501015	Shift Differential	7,040	6,000	6,000	6,000
501030	Standby / Call−In Pay	604	0	0	0
501040	Longevity	15,128	19,205	21,116	21,116
TOTAL PERSONNEL SERVICES		**3,175,856**	**3,049,574**	**3,031,020**	**3,031,020**
504020	Training − Non−Computer	3,675	0	0	0
504025	Clothing allowance	175	0	0	0
504030	Licensure / Accreditation Fees	285	0	1,500	1,500
504035	Occupational Exams	2,956	0	3,000	3,000
504205	Commercial Services	23,439	50,500	63,300	63,300
504260	Software Licenses	103	0	0	0
504280	Maintenance − Buildings	65,003	6,000	6,000	6,000
504290	Maintenance − Equipment	16,131	26,550	0	0
504315	Professional Service−Computers	0	11,802	0	0
504320	Professional Services	35,064	30,086	0	0
504335	Rental of Equipment	61,679	60,000	63,000	63,000
504350	Taxes/Assessments	14,496	36,000	40,000	40,000
504505	Cellular Telephone	17,889	27,000	27,000	27,000
504510	Utilities − Other−Steam/Water	185,723	94,000	111,000	111,000
504511	Utilities − Gas	24,965	20,000	25,000	25,000
504512	Utilities − Electric	264,225	244,000	265,000	265,000
504620	Membership	1,119	0	0	0
504625	Other Expense	760	0	0	0
504630	Postage	1,404	42,968	0	0
TOTAL CONTRACTUAL SERVICES		**719,091**	**648,906**	**604,800**	**604,800**

DEPARTMENT: 88 PARKS
DIVISION: 8802 PARKS − OPERATIONS

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
505005	Chemicals/Biologicals	33	0	0	0
505010	Clothing	11,495	10,000	6,500	6,500
505015	Commissary	123	0	0	0
505025	Construction Supplies	48,277	45,000	245,000	245,000
505030	Diesel Fuel	16,841	28,597	20,000	20,000
505040	Equipment	3,354	0	4,000	4,000
505045	Fuel	62,502	55,000	55,000	55,000
505050	Gasoline	18,834	30,000	35,000	35,000
505055	Groceries	77	0	0	0
505060	Institutional Supplies	26,867	38,000	27,000	27,000
505070	Landscaping/Farm Supplies	17,099	17,125	17,000	17,000
505075	Law Enforce/Safety Supplies	2,631	2,000	3,000	3,000
505085	Medical/Lab Supplies	159	0	0	0
505095	Motor Oil/Lubricants/Veh Supplies	210	500	500	500
505100	Office Supplies	1,152	500	1,000	1,000
505105	Other Supplies	2,678	0	2,000	2,000
505120	Recreational Supplies	863	5,000	5,000	5,000
505125	Technical Supplies	30,770	10,000	10,000	10,000
505130	Vehicle Parts	29	500	0	0
TOTAL SUPPLIES &MATERIALS		**243,994**	**242,222**	**431,000**	**431,000**
507010	Retirement	284,604	445,986	478,458	478,458
507015	Social Security Contribution	234,425	233,297	231,874	231,874
507016	FICA ACCRUAL	777	0	0	0
507020	Medical Insurance	346,222	346,464	469,153	469,153
507025	Medical Insurance − Retirees	227,841	234,898	216,249	216,249
507035	Dental Insurance − Active	0	17,287	20,032	20,032
507060	Dental Insurance − Retirees	0	16,558	16,280	16,280
961260	IS−Dental Insurance	16,997	0	0	0
961261	IS−Dental Retirees	13,221	0	0	0
TOTAL BENEFITS		**1,124,087**	**1,294,490**	**1,432,046**	**1,432,046**
541600	Transportation Equipment	0	30,950	0	0
TOTAL ASSET EQUIPMENT		**0**	**30,950**	**0**	**0**

DEPARTMENT: 88 PARKS
DIVISION: 8802 PARKS − OPERATIONS

COMMIT ITEM DESCRIPTION		2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
900002	Work Order Labor	30,064	62,000	62,000	62,000
900005	Activity Allocation for Vehicles	1,101	8,000	8,000	8,000
918670	FS−M & C	10,340	18,000	18,000	18,000
961265	IS−Unemployment Insurance	18,950	17,294	18,994	18,994
961270	IS−Workers' Compensation	51,846	17,478	30,753	30,753
961275	IS−Liability Insurance	33,354	29,688	28,955	28,955
961280	IS−Risk Management	578	517	900	900
961991	IS−Info Services−Admin	51,046	19,151	13,531	13,531
968670	IS−Maint &Construction	68,131	18,913	17,998	17,998
968675	IS−Fleet Maintenance	483,895	465,859	509,560	509,560
972409	FS−PS Security	8,181	0	9,642	9,642
975105	FS−Printing Services	0	432	87	87
978001	FS−Transportation	1,766	0	0	0
978101	FS−Airport	6,652	0	0	0
978572	FS−PW Administration	1,417	0	0	0
TOTAL INTERDEPARTMENT CHARGES		**767,321**	**657,332**	**718,420**	**718,420**
DIVISION TOTAL		**6,030,349**	**5,923,474**	**6,217,286**	**6,217,286**

DEPARTMENT: 88 PARKS
DIVISION: 8803 PARKS − SUPPORT SERVICES

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	696,062	730,748	787,705	787,705
501001	Accrued Salaries	−1,592	0	0	0
501005	Temporary Help	5,720	22,770	0	0
501010	Overtime	11,263	46,000	41,000	41,000
501040	Longevity	3,044	3,162	3,974	3,974
TOTAL PERSONNEL SERVICES		**714,497**	**802,680**	**832,679**	**832,679**
505010	Clothing	660	0	0	0
505025	Construction Supplies	5,522	5,998	10,000	10,000
505040	Equipment	0	5,000	1,500	1,500
505060	Institutional Supplies	329	0	0	0
505100	Office Supplies	41	0	0	0
505105	Other Supplies	991	0	0	0
505125	Technical Supplies	12,557	15,000	15,000	15,000
505130	Vehicle Parts	359	0	0	0
TOTAL SUPPLIES &MATERIALS		**20,459**	**25,998**	**26,500**	**26,500**
507010	Retirement	77,378	132,585	142,221	142,221
507015	Social Security Contribution	53,784	61,404	63,700	63,700
507016	FICA ACCRUAL	−129	0	0	0
507020	Medical Insurance	66,287	85,235	64,412	64,412
507025	Medical Insurance − Retirees	62,997	71,635	73,699	73,699
507035	Dental Insurance − Active	0	1,638	1,377	1,377
507060	Dental Insurance − Retirees	0	1,515	523	523
961260	IS−Dental Insurance	4,079	0	0	0
961261	IS−Dental Retirees	1,101	0	0	0
TOTAL BENEFITS		**265,497**	**354,012**	**345,932**	**345,932**
961270	IS−Workers' Compensation	101,500	14,134	49,736	49,736
961275	IS−Liability Insurance	7,482	9,278	8,436	8,436
961280	IS−Risk Management	159	162	262	262
961991	IS−Info Services−Admin	34,085	61,663	71,778	71,778
968675	IS−Fleet Maintenance	110,954	145,178	158,797	158,797
975105	FS−Printing Services	0	261	247	247
978201	FS−Solid Waste	676	0	0	0
978675	FS−Fleet Center Facility	7,162	14,721	0	0
TOTAL INTERDEPARTMENT CHARGES		**262,018**	**245,397**	**289,256**	**289,256**
DIVISION TOTAL		**1,262,471**	**1,428,087**	**1,494,367**	**1,494,367**

DEPARTMENT: 88 PARKS
DIVISION: 8804 SENECA PARK ZOO

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	2,267,665	2,571,103	2,685,873	2,685,873
501001	Accrued Salaries	9,224	0	0	0
501005	Temporary Help	107,085	50,216	57,796	57,796
501010	Overtime	159,094	147,000	147,000	147,000
501015	Shift Differential	6,649	7,000	7,000	7,000
501030	Standby / Call−In Pay	493	0	0	0
501040	Longevity	16,375	21,744	19,194	19,194
TOTAL PERSONNEL SERVICES		**2,566,585**	**2,797,063**	**2,916,863**	**2,916,863**
504005	Travel	32,497	22,500	22,500	22,500
504015	Training − Computer related	1,000	5,500	2,500	2,500
504020	Training − Non−Computer	900	0	0	0
504025	Clothing allowance	2,654	0	0	0
504035	Occupational Exams	5,395	4,000	5,000	5,000
504205	Commercial Services	37,848	66,600	74,000	74,000
504260	Software Licenses	349	0	0	0
504280	Maintenance − Buildings	53,169	2,500	30,730	30,730
504285	Maintenance − Computer Equipment	65	0	0	0
504290	Maintenance − Equipment	10,600	24,000	21,805	21,805
504300	Medical Expense	975	0	0	0
504320	Professional Services	23,340	26,394	27,000	27,000
504335	Rental of Equipment	4,382	0	0	0
504350	Taxes/Assessments	101,027	113,784	106,000	106,000
504505	Cellular Telephone	515	0	0	0
504510	Utilities − Other−Steam/Water	93,056	113,000	93,000	93,000
504511	Utilities − Gas	130,928	88,000	131,000	131,000
504512	Utilities − Electric	393,744	334,000	394,000	394,000
504620	Membership	8,921	29,860	36,000	36,000
504625	Other Expense	1,417	3,000	1,000	1,000
504800	Agency Contracts	22,500	22,500	22,500	22,500
TOTAL CONTRACTUAL SERVICES		**925,282**	**855,638**	**967,035**	**967,035**

DEPARTMENT: 88 PARKS
DIVISION: 8804 SENECA PARK ZOO

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
505000	Books/Periodicals	173	0	0	0
505010	Clothing	2,835	9,000	9,000	9,000
505021	Comp Software−Other	145	0	0	0
505025	Construction Supplies	32,655	20,000	25,000	25,000
505030	Diesel Fuel	876	8,000	0	0
505035	Computer Equipment	679	0	0	0
505040	Equipment	10,616	31,000	30,000	30,000
505045	Fuel	3,976	0	12,000	12,000
505050	Gasoline	3,540	9,000	0	0
505055	Groceries	246,557	285,000	290,000	290,000
505060	Institutional Supplies	38,177	30,000	35,000	35,000
505070	Landscaping/Farm Supplies	36,930	40,000	40,000	40,000
505075	Law Enforce/Safety Supplies	2,750	3,000	3,000	3,000
505085	Medical/Lab Supplies	57,571	60,000	60,000	60,000
505095	Motor Oil/Lubricants/Veh Supplies	384	0	0	0
505100	Office Supplies	3,932	3,000	3,000	3,000
505105	Other Supplies	29,351	0	0	0
505120	Recreational Supplies	11,704	0	0	0
505125	Technical Supplies	16,708	25,000	25,000	25,000
505130	Vehicle Parts	460	0	0	0
TOTAL SUPPLIES &MATERIALS		**500,019**	**523,000**	**532,000**	**532,000**
506060	Principal Bonds	2,793,879	2,420,238	2,445,000	2,445,000
506090	Interest on Bonds	850,336	720,483	599,863	599,863
TOTAL DEBT SERVICE		**3,644,215**	**3,140,721**	**3,044,863**	**3,044,863**
507010	Retirement	311,531	466,964	488,329	488,329
507011	Retirement − Non NYS	9,663	0	0	0
507015	Social Security Contribution	183,035	213,974	223,138	223,138
507016	FICA ACCRUAL	718	0	0	0
507020	Medical Insurance	450,937	517,003	537,260	537,260
507025	Medical Insurance − Retirees	130,833	171,785	177,008	177,008
507035	Dental Insurance − Active	0	22,320	23,040	23,040
507060	Dental Insurance − Retirees	0	9,577	10,455	10,455
961260	IS−Dental Insurance	20,411	0	0	0
961261	IS−Dental Retirees	6,936	0	0	0
TOTAL BENEFITS		**1,114,064**	**1,401,623**	**1,459,230**	**1,459,230**

DEPARTMENT: 88 PARKS
DIVISION: 8804 SENECA PARK ZOO

COMMIT ITEM DESCRIPTION		2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
900002	Work Order Labor	21,357	0	0	0
918670	FS−M & C	11,216	0	0	0
961265	IS−Unemployment Insurance	11,622	3,992	5,319	5,319
961270	IS−Workers' Compensation	8,195	16,531	14,868	14,868
961275	IS−Liability Insurance	26,999	30,766	29,680	29,680
961280	IS−Risk Management	517	537	923	923
961991	IS−Info Services−Admin	96,159	104,091	125,091	125,091
968670	IS−Maint &Construction	51,724	18,671	17,768	17,768
972402	FS−Public Safety Communications	0	500	0	0
972409	FS−PS Security	3,186	29,746	35,500	35,500
975105	FS−Printing Services	140	0	103	103
978001	FS−Transportation	306	0	0	0
978572	FS−PW Administration	144	0	0	0
TOTAL INTERDEPARTMENT CHARGES		**231,565**	**204,834**	**229,252**	**229,252**
DIVISION TOTAL		**8,981,730**	**8,922,879**	**9,149,243**	**9,149,243**

DEPARTMENT: 88 PARKS
DIVISION: 8805 PARKS − HORTICULTURAL PROGRAMS

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	1,217,103	1,317,474	1,356,768	1,356,768
501001	Accrued Salaries	9,169	0	0	0
501005	Temporary Help	203,908	53,263	53,263	53,263
501010	Overtime	46,176	65,000	65,000	65,000
501015	Shift Differential	2,332	5,000	3,500	3,500
501030	Standby / Call−In Pay	148	0	0	0
501040	Longevity	8,073	10,134	10,983	10,983
TOTAL PERSONNEL SERVICES		**1,486,909**	**1,450,871**	**1,489,514**	**1,489,514**
504020	Training − Non−Computer	915	0	0	0
504030	Licensure / Accreditation Fees	3,450	0	0	0
504035	Occupational Exams	1,442	0	1,000	1,000
504205	Commercial Services	3,438	3,500	2,800	2,800
504265	Leasing−Vehicles	4,742	0	0	0
504280	Maintenance − Buildings	6,328	0	0	0
504285	Maintenance − Computer Equipment	1,150	0	0	0
504290	Maintenance − Equipment	1,888	0	0	0
504335	Rental of Equipment	2,869	4,000	0	0
504350	Taxes/Assessments	27,302	23,516	27,000	27,000
504505	Cellular Telephone	1,254	0	0	0
504510	Utilities − Other−Steam/Water	5,301	12,000	5,000	5,000
504511	Utilities − Gas	29,804	21,000	30,000	30,000
504512	Utilities − Electric	52,192	42,000	52,000	52,000
504620	Membership	450	0	0	0
504625	Other Expense	690	0	0	0
504800	Agency Contracts	200,000	92,500	0	0
TOTAL CONTRACTUAL SERVICES		**343,215**	**198,516**	**117,800**	**117,800**
505010	Clothing	1,701	0	0	0
505025	Construction Supplies	8,026	61,000	10,000	10,000
505030	Diesel Fuel	2,000	1,500	2,000	2,000
505040	Equipment	0	7,000	8,000	8,000
505045	Fuel	1,478	0	0	0
505050	Gasoline	1,738	3,000	5,000	5,000
505055	Groceries	2,236	1,000	0	0
505060	Institutional Supplies	22,077	12,000	12,000	12,000
505070	Landscaping/Farm Supplies	13,923	20,000	14,000	14,000
505075	Law Enforce/Safety Supplies	129	0	0	0
505090	Motor Oil/Antifreeze/Veh Parts	523	0	0	0
505095	Motor Oil/Lubricants/Veh Supplies	901	0	0	0
505100	Office Supplies	1,895	0	0	0
505105	Other Supplies	2,173	3,000	2,000	2,000
505120	Recreational Supplies	702	0	0	0
505125	Technical Supplies	2,739	5,000	3,500	3,500
505130	Vehicle Parts	15	2,000	1,000	1,000
TOTAL SUPPLIES &MATERIALS		**62,256**	**115,500**	**57,500**	**57,500**

DEPARTMENT: 88 PARKS
DIVISION: 8805 PARKS − HORTICULTURAL PROGRAMS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
507010	Retirement	146,663	237,592	245,310	245,310
507015	Social Security Contribution	108,903	110,991	113,949	113,949
507016	FICA ACCRUAL	641	0	0	0
507020	Medical Insurance	187,696	216,412	233,501	233,501
507025	Medical Insurance − Retirees	73,658	72,727	105,651	105,651
507035	Dental Insurance − Active	0	10,998	10,737	10,737
507060	Dental Insurance − Retirees	0	6,765	5,452	5,452
961260	IS−Dental Insurance	8,760	0	0	0
961261	IS−Dental Retirees	5,594	0	0	0
TOTAL BENEFITS		**531,915**	**655,485**	**714,600**	**714,600**
900002	Work Order Labor	5,410	0	0	0
918670	FS−M & C	3,993	0	0	0
961265	IS−Unemployment Insurance	12,900	18,999	14,924	14,924
961270	IS−Workers' Compensation	3,177	37,350	23,389	23,389
961275	IS−Liability Insurance	15,441	14,931	15,210	15,210
961280	IS−Risk Management	277	261	473	473
961991	IS−Info Services−Admin	42,325	36,486	40,576	40,576
968670	IS−Maint &Construction	13,102	9,653	9,186	9,186
968675	IS−Fleet Maintenance	232,634	209,142	228,761	228,761
972409	FS−PS Security	0	0	23,667	23,667
975105	FS−Printing Services	340	0	140	140
978801	FS−Parks	−10,020	−19,539	−19,539	−19,539
TOTAL INTERDEPARTMENT CHARGES		**319,579**	**307,283**	**336,787**	**336,787**
DIVISION TOTAL		**2,743,874**	**2,727,655**	**2,716,201**	**2,716,201**

DEPARTMENT: 88 PARKS
DIVISION: 8806 PARKS − RECREATION &EDUCATION

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	2,830	0	0	0
501005	Temporary Help	151,188	125,324	112,121	112,121
501010	Overtime	1,203	0	0	0
TOTAL PERSONNEL SERVICES		**155,221**	**125,324**	**112,121**	**112,121**
504020	Training − Non−Computer	392	500	0	0
504035	Occupational Exams	48	0	0	0
504205	Commercial Services	4,426	3,500	4,500	4,500
504335	Rental of Equipment	5,600	9,000	6,000	6,000
504800	Agency Contracts	86,433	0	0	0
TOTAL CONTRACTUAL SERVICES		**96,899**	**13,000**	**10,500**	**10,500**
505000	Books/Periodicals	73	0	0	0
505010	Clothing	2,106	2,000	2,500	2,500
505015	Commissary	4	0	0	0
505025	Construction Supplies	451	0	0	0
505040	Equipment	0	2,000	0	0
505060	Institutional Supplies	37	0	0	0
505075	Law Enforce/Safety Supplies	751	1,000	1,000	1,000
505085	Medical/Lab Supplies	314	0	0	0
505120	Recreational Supplies	2,031	0	3,000	3,000
505125	Technical Supplies	32	0	0	0
TOTAL SUPPLIES &MATERIALS		**5,799**	**5,000**	**6,500**	**6,500**
507010	Retirement	1,447	0	0	0
507015	Social Security Contribution	11,875	9,587	8,577	8,577
TOTAL BENEFITS		**13,322**	**9,587**	**8,577**	**8,577**
961265	IS−Unemployment Insurance	85	796	619	619
961270	IS−Workers' Compensation	254	238	302	302
961275	IS−Liability Insurance	1,730	0	0	0
961280	IS−Risk Management	1	0	0	0
961991	IS−Info Services−Admin	4,691	1,167	1,046	1,046
TOTAL INTERDEPARTMENT CHARGES		**6,761**	**2,201**	**1,967**	**1,967**
DIVISION TOTAL		**278,002**	**155,112**	**139,665**	**139,665**

DEPARTMENT: 88 PARKS
DIVISION: 8808 PARKS − GOLF

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
501000	Salaries	1,127,015	763,860	736,183	736,183
501001	Accrued Salaries	4,414	0	0	0
501005	Temporary Help	267,614	1,159,000	1,136,200	1,136,200
501010	Overtime	49,477	65,000	60,000	60,000
501030	Standby / Call−In Pay	421	0	0	0
501040	Longevity	2,896	4,396	4,459	4,459
TOTAL PERSONNEL SERVICES		**1,451,837**	**1,992,256**	**1,936,842**	**1,936,842**
504000	Mileage	0	1,000	0	0
504020	Training − Non−Computer	575	0	0	0
504025	Clothing allowance	165	0	0	0
504030	Licensure / Accreditation Fees	1,328	2,000	1,500	1,500
504035	Occupational Exams	1,735	9,000	2,000	2,000
504205	Commercial Services	10,170	9,000	9,500	9,500
504235	Insurance Premiums	300	0	350	350
504265	Leasing−Vehicles	621,423	620,000	620,000	620,000
504280	Maintenance − Buildings	3,494	0	0	0
504285	Maintenance − Computer Equipment	19,095	19,500	19,500	19,500
504290	Maintenance − Equipment	10,136	15,250	10,000	10,000
504320	Professional Services	2,658	0	3,000	3,000
504335	Rental of Equipment	1,651	0	1,500	1,500
504505	Cellular Telephone	−246	0	0	0
504510	Utilities − Other−Steam/Water	12,700	24,000	13,000	13,000
504511	Utilities − Gas	14,504	10,000	15,000	15,000
504512	Utilities − Electric	74,640	57,000	75,000	75,000
TOTAL CONTRACTUAL SERVICES		**774,328**	**766,750**	**770,350**	**770,350**
505005	Chemicals/Biologicals	116	0	0	0
505010	Clothing	4,186	2,000	0	0
505015	Commissary	120,506	130,000	120,000	120,000
505025	Construction Supplies	6,894	10,000	10,000	10,000
505030	Diesel Fuel	29,000	30,000	29,000	29,000
505040	Equipment	405	0	0	0
505045	Fuel	22,026	20,000	20,000	20,000
505050	Gasoline	20,330	25,000	31,000	31,000
505060	Institutional Supplies	1,872	5,000	2,000	2,000
505070	Landscaping/Farm Supplies	73,371	70,000	70,000	70,000
505095	Motor Oil/Lubricants/Veh Supplies	440	0	0	0
505100	Office Supplies	2,420	1,500	1,500	1,500
505105	Other Supplies	1,883	2,000	2,000	2,000
505120	Recreational Supplies	105,035	108,202	105,000	105,000
505125	Technical Supplies	2,581	4,000	3,000	3,000
505130	Vehicle Parts	3,550	2,500	2,000	2,000
505135	Inventory Expense	3,643	0	0	0
TOTAL SUPPLIES &MATERIALS		**398,258**	**410,202**	**395,500**	**395,500**

DEPARTMENT: 88 PARKS
DIVISION: 8808 PARKS − GOLF

COMMIT ITEM DESCRIPTION		2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
507010	Retirement	72,386	141,654	136,748	136,748
507015	Social Security Contribution	108,548	152,407	148,168	148,168
507016	FICA ACCRUAL	302	0	0	0
507020	Medical Insurance	89,601	112,468	131,170	131,170
507035	Dental Insurance − Active	0	6,019	5,560	5,560
961260	IS−Dental Insurance	4,700	0	0	0
TOTAL BENEFITS		**275,537**	**412,548**	**421,646**	**421,646**
900002	Work Order Labor	16,454	0	0	0
900005	Activity Allocation for Vehicles	5,152	0	0	0
918670	FS−M & C	215	0	0	0
961265	IS−Unemployment Insurance	101,203	74,149	76,419	76,419
961270	IS−Workers' Compensation	31,782	20,365	31,523	31,523
961275	IS−Liability Insurance	15,031	10,072	8,819	8,819
961280	IS−Risk Management	258	176	275	275
961991	IS−Info Services−Admin	44,809	9,044	6,396	6,396
968670	IS−Maint &Construction	36,787	6,192	5,892	5,892
968675	IS−Fleet Maintenance	61,740	104,430	114,224	114,224
978001	FS−Transportation	69	0	0	0
TOTAL INTERDEPARTMENT CHARGES		**313,500**	**224,428**	**243,548**	**243,548**
DIVISION TOTAL		**3,213,460**	**3,806,184**	**3,767,886**	**3,767,886**
DEPARTMENT TOTAL		**27,364,443**	**27,223,731**	**27,932,353**	**27,932,353**

DEPARTMENT: 89 CULTURAL &EDUCATION SERVICES
DIVISION: 8901 MONROE COMMUNITY COLLEGE

COMMIT ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
504220 Contribution to MCC	21,300,000	21,550,000	21,800,000	21,800,000
504355 Tuition−Other Counties	6,791,562	6,600,000	7,000,000	7,000,000
TOTAL CONTRACTUAL SERVICES	**28,091,562**	**28,150,000**	**28,800,000**	**28,800,000**
DIVISION TOTAL	**28,091,562**	**28,150,000**	**28,800,000**	**28,800,000**

DEPARTMENT: 89 CULTURAL &EDUCATION SERVICES
DIVISION: 8902 AUTHORIZED AGENCIES/MID−SIZED ARTS/TOURISM

COMMIT ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
504215 Contribution to Agencies	9,824,000	9,632,000	9,694,500	9,694,500
TOTAL CONTRACTUAL SERVICES	**9,824,000**	**9,632,000**	**9,694,500**	**9,694,500**
DIVISION TOTAL	**9,824,000**	**9,632,000**	**9,694,500**	**9,694,500**

DEPARTMENT: 89 CULTURAL &EDUCATION SERVICES
DIVISION: 8903 COOPERATIVE EXTENSION/SOIL &WATER DISTRICT

COMMIT ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
504215 Contribution to Agencies	609,833	632,000	632,000	632,000
TOTAL CONTRACTUAL SERVICES	**609,833**	**632,000**	**632,000**	**632,000**
DIVISION TOTAL	**609,833**	**632,000**	**632,000**	**632,000**

DEPARTMENT: 89 CULTURAL &EDUCATION SERVICES
DIVISION: 8904 LIBRARIES − MCLS/CENTRAL

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
503000	Provision − Capital Projects	190,000	200,000	210,000	210,000
TOTAL PROVISION − PROJECTS		**190,000**	**200,000**	**210,000**	**210,000**
504005	Travel	9,974	8,000	8,000	8,000
504205	Commercial Services	11,154	1,500	0	0
504285	Maintenance − Computer Equipment	195,747	230,500	170,700	170,700
504320	Professional Services	396,949	375,450	352,530	352,530
504620	Membership	173,533	56,600	115,000	115,000
504630	Postage	7,019	7,000	0	0
504800	Agency Contracts	11,366,307	11,342,000	11,507,536	11,507,536
TOTAL CONTRACTUAL SERVICES		**12,160,683**	**12,021,050**	**12,153,766**	**12,153,766**
505035	Computer Equipment	763,233	250,000	250,000	250,000
505040	Equipment	335,292	0	0	0
505080	Library Materials	65,044	51,810	25,000	25,000
505100	Office Supplies	592	0	0	0
505125	Technical Supplies	6,417	0	0	0
TOTAL SUPPLIES &MATERIALS		**1,170,578**	**301,810**	**275,000**	**275,000**
506060	Principal Bonds	31,188	0	0	0
506090	Interest on Bonds	780	0	0	0
TOTAL DEBT SERVICE		**31,968**	**0**	**0**	**0**
509045	CONTRIB−Debt Service Fund	31,968	0	0	0
TOTAL CONTRIBUTIONS		**31,968**	**0**	**0**	**0**
508245	INTDPT CHG−Sales	23,116	25,000	20,000	20,000
968675	IS−Fleet Maintenance	34,175	55,048	60,212	60,212
TOTAL INTERDEPARTMENT CHARGES		**57,291**	**80,048**	**80,212**	**80,212**
DIVISION TOTAL		**13,642,488**	**12,602,908**	**12,718,978**	**12,718,978**

DEPARTMENT: 89 CULTURAL &EDUCATION SERVICES
DIVISION: 8995 MCC DEBT SERVICE

COMMIT ITEM DESCRIPTION		2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
506005	Bond Issue Cost − Debt	1,528	0	0	0
506060	Principal Bonds	3,149,056	3,155,046	3,522,454	3,522,454
506090	Interest on Bonds	1,221,185	1,102,787	2,912,060	2,912,060
TOTAL DEBT SERVICE		**4,371,769**	**4,257,833**	**6,434,514**	**6,434,514**
DIVISION TOTAL		**4,371,769**	**4,257,833**	**6,434,514**	**6,434,514**
DEPARTMENT TOTAL		**56,539,652**	**55,274,741**	**58,279,992**	**58,279,992**

DEPARTMENT: 11 COUNTY EXECUTIVE
DIVISION: 11 COUNTY EXECUTIVE

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403015	FA−DSS ICAP	23,138	32,918	49,266	49,266
TOTAL FEDERAL AID		**23,138**	**32,918**	**49,266**	**49,266**
410205	Miscellaneous Revenue	6	0	0	0
TOTAL MISCELLANEOUS		**6**	**0**	**0**	**0**
	DIVISION TOTAL	**23,144**	**32,918**	**49,266**	**49,266**
	DEPARTMENT TOTAL	**23,144**	**32,918**	**49,266**	**49,266**

DEPARTMENT: 12 FINANCE DEPARTMENT
DIVISION: 1200 FINANCE DEPARTMENT

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
402015	Hotel Motel Tax	86,250	86,250	86,250	86,250
TOTAL SALES TAX &OTHER		**86,250**	**86,250**	**86,250**	**86,250**
403000	Federal Aid	36,526,558	0	0	0
403015	FA−DSS ICAP	345,491	319,098	262,086	262,086
TOTAL FEDERAL AID		**36,872,049**	**319,098**	**262,086**	**262,086**
405000	Fees	44,694	46,000	46,000	46,000
405002	School Tax Fees	100,032	102,600	104,073	104,073
405004	Advertisement Fee	60,935	56,000	56,700	56,700
405005	NG Check Fee	5,189	4,500	5,800	5,800
405006	Tax Search Fee	825	1,000	850	850
405007	Tax Notice Fee	30,885	33,000	33,000	33,000
405008	Court &Trust Fee	45,565	110,000	50,000	50,000
405009	Cash Bail Fee	1,333	0	0	0
405200	Commissions	110,412	100,000	100,000	100,000
TOTAL FEES		**399,870**	**453,100**	**396,423**	**396,423**
406000	Tax and Assessment Service	3,048,731	3,048,931	2,583,128	2,583,128
406010	Tax Services	90,000	90,000	76,200	76,200
406105	GIS Service to Localities	100,000	100,000	100,000	100,000
TOTAL INTER GOVERNMENTAL		**3,238,731**	**3,238,931**	**2,759,328**	**2,759,328**
407135	Charges to Trust Funds	0	659,643	0	0
TOTAL INTER DEPARTMENTAL		**0**	**659,643**	**0**	**0**
408105	Proceeds Crime Forfeiture	1,996	57,000	50,000	50,000
TOTAL USE OF MONEY &PROPERTY		**1,996**	**57,000**	**50,000**	**50,000**
410000	Minor Sales	288,086	265,000	270,000	270,000
410100	Fines and Forfeited Bail	0	4,000	2,000	2,000
410110	Fines	4,605	0	0	0
410115	Forfeited Bid &Deposit	600	500	500	500
410205	Miscellaneous Revenue	128	0	0	0
TOTAL MISCELLANEOUS		**293,419**	**269,500**	**272,500**	**272,500**
412000	Transfer From General Fund	1,438	0	0	0
TOTAL TRANSFERS		**1,438**	**0**	**0**	**0**
	DIVISION TOTAL	**40,893,753**	**5,083,522**	**3,826,587**	**3,826,587**

DEPARTMENT: 12 FINANCE DEPARTMENT
DIVISION: 1201 FINANCE − UNALLOCATED

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
FBAL−RBD	Fund Balance − RBD	0	0	937,017	937,017
FBAL	Fund Balance	0	38,971,044	43,081,943	43,081,943
TOTAL FUND BALANCE		**0**	**38,971,044**	**44,018,960**	**44,018,960**
400000	Real Property Taxes	440,544,249	457,171,769	472,171,769	472,171,769
TOTAL PROPERTY TAX		**440,544,249**	**457,171,769**	**472,171,769**	**472,171,769**
402000	Sales Tax	203,930,977	207,789,900	218,930,675	218,930,675
402015	Hotel Motel Tax	650,000	650,000	700,000	700,000
TOTAL SALES TAX &OTHER		**204,580,977**	**208,439,900**	**219,630,675**	**219,630,675**
403000	Federal Aid	2,816,363	0	0	0
403015	FA−DSS ICAP	1	0	0	0
TOTAL FEDERAL AID		**2,816,364**	**0**	**0**	**0**
404000	State Aid	15,000,000	0	0	0
TOTAL STATE AID		**15,000,000**	**0**	**0**	**0**
405000	Fees	125,168	160,000	140,000	140,000
405042	PARKING FEES	1,100,706	1,030,000	1,130,000	1,130,000
405200	Commissions	−5	0	0	0
405400	EMP/RET/COBRA	12,059,186	11,253,000	12,269,000	12,269,000
TOTAL FEES		**13,285,055**	**12,443,000**	**13,539,000**	**13,539,000**
406005	Erroneous Assessments	770,814	600,000	700,000	700,000
406115	Charges to Other Governments	1,447,365	1,419,615	588,734	588,734
406205	OTB Distributed Earnings	2,534,223	1,600,000	2,250,000	2,250,000
TOTAL INTER GOVERNMENTAL		**4,752,402**	**3,619,615**	**3,538,734**	**3,538,734**
408000	Interest Earnings	20,644,756	15,000,000	14,000,000	14,000,000
408015	Interest Earnings − Capital	430,954	0	0	0
408020	Interest Earnings − RBD	235,442	0	0	0
408105	Proceeds Crime Forfeiture	145,167	0	0	0
408110	Property Tax Penalties	7,423,620	7,000,000	7,335,000	7,335,000
408215	Rental−Leases	108,240	24,000	24,000	24,000
TOTAL USE OF MONEY &PROPERTY		**28,988,179**	**22,024,000**	**21,359,000**	**21,359,000**
409200	Reimb for Expense − Non Govt	467,646	435,000	462,442	462,442
409205	Refund of Prior Years Expense	158,373	0	0	0
TOTAL REPAYMENTS &REFUNDS		**626,019**	**435,000**	**462,442**	**462,442**
410000	Minor Sales	88,109	95,000	85,000	85,000
410100	Fines and Forfeited Bail	2,426	0	0	0
410205	Miscellaneous Revenue	831,592	847,000	1,550,000	1,550,000
410275	Seneca Nation Gaming Revenue	0	1,300,000	0	0
TOTAL MISCELLANEOUS		**922,127**	**2,242,000**	**1,635,000**	**1,635,000**

DEPARTMENT: 12 FINANCE DEPARTMENT
DIVISION: 1201 FINANCE − UNALLOCATED

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
411010	Premium on Securities Issued	213,338	0	0	0
TOTAL BOND PROCEEDS		**213,338**	**0**	**0**	**0**
412000	Transfer From General Fund	21,653,845	125,000	0	0
412005	Transfer From Road Fund	14,431,897	0	0	0
412010	Transfer From Library Fund	31,968	0	0	0
TOTAL TRANSFERS		**36,117,710**	**125,000**	**0**	**0**
400005	Payments in Lieu of Tax	6,776,111	6,597,912	6,318,004	6,318,004
400010	Shelter Rent Agreements	1,963,032	1,720,620	2,065,226	2,065,226
TOTAL PILOTS		**8,739,143**	**8,318,532**	**8,383,230**	**8,383,230**
	DIVISION TOTAL	**756,585,563**	**753,789,860**	**784,738,810**	**784,738,810**
	DEPARTMENT TOTAL	**797,479,316**	**758,873,382**	**788,565,397**	**788,565,397**

DEPARTMENT: 14 PLANNING
DIVISION: 1401 PLANNING AND DEVELOPMENT

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	15,459	15,000	15,000	15,000
TOTAL FEDERAL AID		**15,459**	**15,000**	**15,000**	**15,000**
404000	State Aid	9,509	0	0	0
TOTAL STATE AID		**9,509**	**0**	**0**	**0**
406115	Charges to Other Governments	92,695	0	0	0
TOTAL INTER GOVERNMENTAL		**92,695**	**0**	**0**	**0**
407155	Charges to Grants	25,000	25,000	25,000	25,000
TOTAL INTER DEPARTMENTAL		**25,000**	**25,000**	**25,000**	**25,000**
DIVISION TOTAL		**142,663**	**40,000**	**40,000**	**40,000**

DEPARTMENT: 14 PLANNING
DIVISION: 1403 ECONOMIC &WORKFORCE DEVELOPMENT

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
410210	Other Grant Contributions	564,000	590,000	590,000	590,000
TOTAL MISCELLANEOUS		**564,000**	**590,000**	**590,000**	**590,000**
DIVISION TOTAL		**564,000**	**590,000**	**590,000**	**590,000**

DEPARTMENT: 14 PLANNING
DIVISION: 1404 COMMUNITY DEVELOPMENT

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	289,322	0	0	0
TOTAL FEDERAL AID		**289,322**	**0**	**0**	**0**
407155	Charges to Grants	593,591	855,702	961,846	961,846
TOTAL INTER DEPARTMENTAL		**593,591**	**855,702**	**961,846**	**961,846**
	DIVISION TOTAL	**882,913**	**855,702**	**961,846**	**961,846**
	DEPARTMENT TOTAL	**1,589,576**	**1,485,702**	**1,591,846**	**1,591,846**

DEPARTMENT: 16 LAW
DIVISION: 16 LAW

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
402015	Hotel Motel Tax	13,750	13,750	13,750	13,750
TOTAL SALES TAX &OTHER		**13,750**	**13,750**	**13,750**	**13,750**
406000	Tax and Assessment Service	31,723	34,387	32,578	32,578
TOTAL INTER GOVERNMENTAL		**31,723**	**34,387**	**32,578**	**32,578**
407160	Charges to Authorities	75,000	75,000	75,000	75,000
TOTAL INTER DEPARTMENTAL		**75,000**	**75,000**	**75,000**	**75,000**
411140	Proceeds from Capital SBITA	829,072	0	0	0
TOTAL BOND PROCEEDS		**829,072**	**0**	**0**	**0**
	DIVISION TOTAL	**949,545**	**123,137**	**121,328**	**121,328**
	DEPARTMENT TOTAL	**949,545**	**123,137**	**121,328**	**121,328**

DEPARTMENT: 17 HUMAN RESOURCES
DIVISION: 17 HUMAN RESOURCES

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403015	FA−DSS ICAP	192,963	282,838	286,074	286,074
TOTAL FEDERAL AID		**192,963**	**282,838**	**286,074**	**286,074**
DIVISION TOTAL		**192,963**	**282,838**	**286,074**	**286,074**
DEPARTMENT TOTAL		**192,963**	**282,838**	**286,074**	**286,074**

DEPARTMENT: 18 COMMUNICATIONS
DIVISION: 18 COMMUNICATIONS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
405000	Fees	17,282	10,000	14,500	14,500
TOTAL FEES		**17,282**	**10,000**	**14,500**	**14,500**
410000	Minor Sales	115	500	500	500
TOTAL MISCELLANEOUS		**115**	**500**	**500**	**500**
	DIVISION TOTAL	**17,397**	**10,500**	**15,000**	**15,000**
	DEPARTMENT TOTAL	**17,397**	**10,500**	**15,000**	**15,000**

DEPARTMENT: 19 INFORMATION SERVICES
DIVISION: 19 INFORMATION SERVICES

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	13,008	85,000	0	0
TOTAL FEDERAL AID		**13,008**	**85,000**	**0**	**0**
410205	Miscellaneous Revenue	70,511	25,000	25,000	25,000
TOTAL MISCELLANEOUS		**70,511**	**25,000**	**25,000**	**25,000**
411140	Proceeds from Capital SBITA	3,395,773	0	0	0
TOTAL BOND PROCEEDS		**3,395,773**	**0**	**0**	**0**
	DIVISION TOTAL	**3,479,292**	**110,000**	**25,000**	**25,000**
	DEPARTMENT TOTAL	**3,479,292**	**110,000**	**25,000**	**25,000**

DEPARTMENT: 20 BOARD OF ELECTIONS
DIVISION: 20 BOARD OF ELECTIONS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
FBAL−RBD	Fund Balance − RBD	0	9,365	0	0
TOTAL FUND BALANCE		**0**	**9,365**	**0**	**0**
404000	State Aid	533,817	0	0	0
TOTAL STATE AID		**533,817**	**0**	**0**	**0**
406110	Election Services	11,066,918	16,358,312	16,333,389	16,333,389
406120	Charges to Other Districts	18,669	22,500	22,500	22,500
TOTAL INTER GOVERNMENTAL		**11,085,587**	**16,380,812**	**16,355,889**	**16,355,889**
410000	Minor Sales	513	1,000	0	0
TOTAL MISCELLANEOUS		**513**	**1,000**	**0**	**0**
411010	Premium on Securities Issued	1,046,839	0	0	0
411130	Proceeds from Capital Lease	13,426,025	0	0	0
411140	Proceeds from Capital SBITA	93,811	0	0	0
TOTAL BOND PROCEEDS		**14,566,675**	**0**	**0**	**0**
412040	Transfer Residual Equity	9,365	0	0	0
TOTAL TRANSFERS		**9,365**	**0**	**0**	**0**
	DIVISION TOTAL	**26,195,957**	**16,391,177**	**16,355,889**	**16,355,889**
	DEPARTMENT TOTAL	**26,195,957**	**16,391,177**	**16,355,889**	**16,355,889**

DEPARTMENT: 21 COUNTY CLERK
DIVISION: 2101 COUNTY CLERK − DOWNTOWN OPERATIONS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
405000	Fees	0	0	6,500,000	6,500,000
405019	ALB−EZ−PASS	0	600	0	0
405021	CC−Downtown Operation Fees	15,318	20,000	0	0
405022	CC−Hunt/Fishing	2,915	1,000	0	0
405023	CC−TRSF Tax Deed	0	750,000	10,000	10,000
405024	CC−Deeds	246,410	0	0	0
405025	CC−Naturalization	699,891	839,868	839,868	839,868
405028	CC−Miscellaneous	8,543	0	0	0
405029	CC−Interest	38,996	50,000	60,000	60,000
405030	CC−Certifications	36,564	175,000	0	0
405031	CC−IS Reimbursement	2,918	0	0	0
405032	CC−UCC	97,080	80,000	0	0
405033	CC−Mortgages	3,971,714	4,500,000	0	0
405034	CC−Filed Papers	285,321	50,000	0	0
405035	CC−Notary Public	482,346	45,000	55,000	55,000
405036	CC−Passports	118,131	80,000	0	0
405037	CC−Judgement/DCT	18,760	0	20,000	20,000
405038	CC−Gun Permits	71,133	80,000	0	0
405039	CC−Passport Photos	1,581	0	0	0
405040	CC−DBA Forms	1,290	75,000	0	0
TOTAL FEES		**6,098,911**	**6,746,468**	**7,484,868**	**7,484,868**
410205	Miscellaneous Revenue	2,916	0	375,000	375,000
TOTAL MISCELLANEOUS		**2,916**	**0**	**375,000**	**375,000**
	DIVISION TOTAL	**6,101,827**	**6,746,468**	**7,859,868**	**7,859,868**

DEPARTMENT: 21 COUNTY CLERK
DIVISION: 2102 COUNTY CLERK − AUTO LICENSE BUREAUS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
405010	ALB−Fees	54,771	40,000	3,400,000	3,400,000
405011	ALB−Taxi Plate Surcharge	2,134,754	0	0	0
405012	ALB−License Fees	603,381	3,300,000	0	0
405014	ALB−Sales Tax Fee	28,185	30,000	0	0
405016	ALB−NSF Penalties	11,709	1,000	0	0
405019	ALB−EZ−PASS	7,015	7,500	0	0
405043	ALB−OnlinePartnShr	2,248,420	2,200,000	2,200,000	2,200,000
TOTAL FEES		**5,088,235**	**5,578,500**	**5,600,000**	**5,600,000**
409100	Insurance Recoveries	10,889	0	0	0
TOTAL REPAYMENTS &REFUNDS		**10,889**	**0**	**0**	**0**
	DIVISION TOTAL	**5,099,124**	**5,578,500**	**5,600,000**	**5,600,000**
	DEPARTMENT TOTAL	**11,200,951**	**12,324,968**	**13,459,868**	**13,459,868**

DEPARTMENT: 22 DIVERSITY, EQUITY AND INCLUSION
DIVISION: 22 DIVERSITY, EQUITY AND INCLUSION

COMMIT ITEM DESCRIPTION		2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	137,600	0	0	0
TOTAL FEDERAL AID		**137,600**	**0**	**0**	**0**
DIVISION TOTAL		**137,600**	**0**	**0**	**0**
DEPARTMENT TOTAL		**137,600**	**0**	**0**	**0**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2401 PUBLIC SAFETY − DIRECTOR'S OFFICE

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	102,350	0	0	0
TOTAL FEDERAL AID		**102,350**	**0**	**0**	**0**
411010	Premium on Securities Issued	10,655	0	0	0
TOTAL BOND PROCEEDS		**10,655**	**0**	**0**	**0**
DIVISION TOTAL		**113,005**	**0**	**0**	**0**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2402 PUBLIC SAFETY – LEGAL REPRESENTATION

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
404000	State Aid	6,385,046	3,377,792	1,800,000	1,800,000
TOTAL STATE AID		**6,385,046**	**3,377,792**	**1,800,000**	**1,800,000**
411140	Proceeds from Capital SBITA	331,783	0	0	0
TOTAL BOND PROCEEDS		**331,783**	**0**	**0**	**0**
DIVISION TOTAL		**6,716,829**	**3,377,792**	**1,800,000**	**1,800,000**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2403 PUBLIC SAFETY − PROBATION

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	642,883	28,840	42,155	42,155
TOTAL FEDERAL AID		**642,883**	**28,840**	**42,155**	**42,155**
404000	State Aid	7,117,674	7,544,541	6,335,483	6,335,483
404015	SA−ATI Drug / Alcohol	319,097	319,097	319,097	319,097
TOTAL STATE AID		**7,436,771**	**7,863,638**	**6,654,580**	**6,654,580**
405000	Fees	131,800	190,000	190,000	190,000
405315	Restitution Surcharge	16,549	15,750	15,750	15,750
TOTAL FEES		**148,349**	**205,750**	**205,750**	**205,750**
407100	Charges to other departments	962,883	1,389,636	1,230,870	1,230,870
TOTAL INTER DEPARTMENTAL		**962,883**	**1,389,636**	**1,230,870**	**1,230,870**
409100	Insurance Recoveries	11,900	0	0	0
TOTAL REPAYMENTS &REFUNDS		**11,900**	**0**	**0**	**0**
410110	Fines	45,000	45,000	0	0
TOTAL MISCELLANEOUS		**45,000**	**45,000**	**0**	**0**
DIVISION TOTAL		**9,247,786**	**9,532,864**	**8,133,355**	**8,133,355**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2405 PUBLIC SAFETY − STOP DWI / TRAFFIC SAFETY

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	178,703	0	0	0
TOTAL FEDERAL AID		**178,703**	**0**	**0**	**0**
405000	Fees	35,536	59,654	47,500	47,500
TOTAL FEES		**35,536**	**59,654**	**47,500**	**47,500**
410110	Fines	724,044	646,783	1,021,996	1,021,996
410200	Gifts and Donations	500	0	0	0
410205	Miscellaneous Revenue	4,000	45,776	0	0
TOTAL MISCELLANEOUS		**728,544**	**692,559**	**1,021,996**	**1,021,996**
	DIVISION TOTAL	**942,783**	**752,213**	**1,069,496**	**1,069,496**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2406 PUBLIC SAFETY – COMMUNICATIONS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
404000	State Aid	2,099,962	1,609,992	0	0
TOTAL STATE AID		**2,099,962**	**1,609,992**	**0**	**0**
406115	Charges to Other Governments	138,555	0	0	0
TOTAL INTER GOVERNMENTAL		**138,555**	**0**	**0**	**0**
410205	Miscellaneous Revenue	19,767	160,000	160,000	160,000
TOTAL MISCELLANEOUS		**19,767**	**160,000**	**160,000**	**160,000**
DIVISION TOTAL		**2,258,284**	**1,769,992**	**160,000**	**160,000**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2407 PUBLIC SAFETY − 911 EMERGENCY COMMUNICATIONS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
FBAL−RBD	Fund Balance − RBD	0	591,945	0	0
TOTAL FUND BALANCE		**0**	**591,945**	**0**	**0**
404000	State Aid	270,000	2,857,132	270,000	270,000
TOTAL STATE AID		**270,000**	**2,857,132**	**270,000**	**270,000**
405310	911 Surcharge	3,291,345	3,400,000	3,400,000	3,400,000
TOTAL FEES		**3,291,345**	**3,400,000**	**3,400,000**	**3,400,000**
412040	Transfer Residual Equity	591,945	0	0	0
TOTAL TRANSFERS		**591,945**	**0**	**0**	**0**
DIVISION TOTAL		**4,153,290**	**6,849,077**	**3,670,000**	**3,670,000**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2409 PUBLIC SAFETY − SAFETY &SECURITY

COMMIT ITEM DESCRIPTION		2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
410205	Miscellaneous Revenue	23,118	21,000	21,000	21,000
TOTAL MISCELLANEOUS		**23,118**	**21,000**	**21,000**	**21,000**
DIVISION TOTAL		**23,118**	**21,000**	**21,000**	**21,000**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2410 PUBLIC SAFETY − UNIFIED COURT SYSTEM

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	121,868	0	0	0
TOTAL FEDERAL AID		**121,868**	**0**	**0**	**0**
404030	SA−Court Facilities	4,091,838	4,256,330	4,352,686	4,352,686
404035	SA−Charges For Courts	6,674	11,031	0	0
404060	SA−Charges For Surrogate Court	200	0	0	0
TOTAL STATE AID		**4,098,712**	**4,267,361**	**4,352,686**	**4,352,686**
DIVISION TOTAL		**4,220,580**	**4,267,361**	**4,352,686**	**4,352,686**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2411 PUBLIC SAFETY − CENTRAL POLICE

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
FBAL−RBD	Fund Balance − RBD	0	544,690	542,960	542,960
TOTAL FUND BALANCE		**0**	**544,690**	**542,960**	**542,960**
410205	Miscellaneous Revenue	238	0	0	0
TOTAL MISCELLANEOUS		**238**	**0**	**0**	**0**
412040	Transfer Residual Equity	1,592,093	0	0	0
TOTAL TRANSFERS		**1,592,093**	**0**	**0**	**0**
DIVISION TOTAL		**1,592,331**	**544,690**	**542,960**	**542,960**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2412 PUBLIC SAFETY − MUTUAL AID FIRE BUREAU

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	116,307	98,691	0	0
TOTAL FEDERAL AID		**116,307**	**98,691**	**0**	**0**
404000	State Aid	3,514	0	0	0
TOTAL STATE AID		**3,514**	**0**	**0**	**0**
406115	Charges to Other Governments	3,141,032	3,236,557	3,527,498	3,527,498
TOTAL INTER GOVERNMENTAL		**3,141,032**	**3,236,557**	**3,527,498**	**3,527,498**
407135	Charges to Trust Funds	0	5,000	5,000	5,000
TOTAL INTER DEPARTMENTAL		**0**	**5,000**	**5,000**	**5,000**
409210	PSTF − Reimbursement − MCC	195,120	200,000	200,000	200,000
TOTAL REPAYMENTS &REFUNDS		**195,120**	**200,000**	**200,000**	**200,000**
410205	Miscellaneous Revenue	209	0	0	0
TOTAL MISCELLANEOUS		**209**	**0**	**0**	**0**
DIVISION TOTAL		**3,456,182**	**3,540,248**	**3,732,498**	**3,732,498**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2413 PUBLIC SAFETY – EMERGENCY MANAGEMENT

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	1,325,379	272,347	272,347	272,347
TOTAL FEDERAL AID		**1,325,379**	**272,347**	**272,347**	**272,347**
404000	State Aid	226,337	369,000	181,316	181,316
TOTAL STATE AID		**226,337**	**369,000**	**181,316**	**181,316**
410205	Miscellaneous Revenue	2,298	0	0	0
TOTAL MISCELLANEOUS		**2,298**	**0**	**0**	**0**
DIVISION TOTAL		**1,554,014**	**641,347**	**453,663**	**453,663**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2414 PUBLIC SAFETY − MC CRIME LABORATORY

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	558,673	541,864	0	0
TOTAL FEDERAL AID		**558,673**	**541,864**	**0**	**0**
404000	State Aid	600,916	550,000	633,357	633,357
TOTAL STATE AID		**600,916**	**550,000**	**633,357**	**633,357**
406115	Charges to Other Governments	396,109	311,447	396,109	396,109
TOTAL INTER GOVERNMENTAL		**396,109**	**311,447**	**396,109**	**396,109**
DIVISION TOTAL		**1,555,698**	**1,403,311**	**1,029,466**	**1,029,466**

DEPARTMENT: 24 PUBLIC SAFETY
DIVISION: 2415 PUBLIC SAFETY − WEIGHTS &MEASURES

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
404000	State Aid	22,299	30,091	30,091	30,091
TOTAL STATE AID		**22,299**	**30,091**	**30,091**	**30,091**
405000	Fees	204,016	250,000	250,000	250,000
TOTAL FEES		**204,016**	**250,000**	**250,000**	**250,000**
410110	Fines	22,070	45,000	35,000	35,000
TOTAL MISCELLANEOUS		**22,070**	**45,000**	**35,000**	**35,000**
	DIVISION TOTAL	**248,385**	**325,091**	**315,091**	**315,091**
	DEPARTMENT TOTAL	**36,082,285**	**33,024,986**	**25,280,215**	**25,280,215**

DEPARTMENT: 25 DISTRICT ATTORNEY
DIVISION: 2501 CENTRAL ADMINISTRATION

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	252,237	0	0	0
TOTAL FEDERAL AID		**252,237**	**0**	**0**	**0**
404000	State Aid	2,691,132	4,238,358	1,884,791	1,884,791
TOTAL STATE AID		**2,691,132**	**4,238,358**	**1,884,791**	**1,884,791**
DIVISION TOTAL		**2,943,369**	**4,238,358**	**1,884,791**	**1,884,791**

DEPARTMENT: 25 DISTRICT ATTORNEY
DIVISION: 2504 DWI BUREAU

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
404000	State Aid	0	0	84,111	84,111
TOTAL STATE AID		**0**	**0**	**84,111**	**84,111**
410110	Fines	30,750	30,750	0	0
TOTAL MISCELLANEOUS		**30,750**	**30,750**	**0**	**0**
DIVISION TOTAL		**30,750**	**30,750**	**84,111**	**84,111**

DEPARTMENT: 25 DISTRICT ATTORNEY
DIVISION: 2505 SPECIAL VICTIMS BUREAU

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	61,467	0	0	0
TOTAL FEDERAL AID		**61,467**	**0**	**0**	**0**
404000	State Aid	60,296	361,000	267,106	267,106
TOTAL STATE AID		**60,296**	**361,000**	**267,106**	**267,106**
DIVISION TOTAL		**121,763**	**361,000**	**267,106**	**267,106**

DEPARTMENT: 25 DISTRICT ATTORNEY
DIVISION: 2507 GENERAL FELONY BUREAU

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
404000	State Aid	−10,373	87,000	0	0
TOTAL STATE AID		**−10,373**	**87,000**	**0**	**0**
DIVISION TOTAL		**−10,373**	**87,000**	**0**	**0**

DEPARTMENT: 25 DISTRICT ATTORNEY
DIVISION: 2508 MAJOR FELONY BUREAU

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
404000	State Aid	1,346,678	1,652,320	2,556,504	2,556,504
TOTAL STATE AID		**1,346,678**	**1,652,320**	**2,556,504**	**2,556,504**
DIVISION TOTAL		**1,346,678**	**1,652,320**	**2,556,504**	**2,556,504**

DEPARTMENT: 25 DISTRICT ATTORNEY
DIVISION: 2509 SPECIAL INVESTIGATIONS BUREAU

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
404000	State Aid	0	0	162,868	162,868
TOTAL STATE AID		**0**	**0**	**162,868**	**162,868**
DIVISION TOTAL		**0**	**0**	**162,868**	**162,868**

DEPARTMENT: 25 DISTRICT ATTORNEY
DIVISION: 2510 PUBLIC CORRUPTION/ECONOMIC CRIME BUREAU

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
404000	State Aid	−104,259	218,728	0	0
TOTAL STATE AID		**−104,259**	**218,728**	**0**	**0**
	DIVISION TOTAL	**−104,259**	**218,728**	**0**	**0**
	DEPARTMENT TOTAL	**4,327,928**	**6,588,156**	**4,955,380**	**4,955,380**

DEPARTMENT: 26 PUBLIC DEFENDER
DIVISION: 26 PUBLIC DEFENDER

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
404000	State Aid	9,905,194	4,522,497	312,086	312,086
TOTAL STATE AID		**9,905,194**	**4,522,497**	**312,086**	**312,086**
405000	Fees	720	0	0	0
TOTAL FEES		**720**	**0**	**0**	**0**
	DIVISION TOTAL	**9,905,914**	**4,522,497**	**312,086**	**312,086**
	DEPARTMENT TOTAL	**9,905,914**	**4,522,497**	**312,086**	**312,086**

DEPARTMENT: 38 SHERIFF
DIVISION: 3801 SHERIFF − ADMINISTRATION

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
405000	Fees	378	0	0	0
TOTAL FEES		**378**	**0**	**0**	**0**
408105	Proceeds Crime Forfeiture	−272	30,000	25,000	25,000
TOTAL USE OF MONEY &PROPERTY		**−272**	**30,000**	**25,000**	**25,000**
409205	Refund of Prior Years Expense	8,853	0	1,000	1,000
TOTAL REPAYMENTS &REFUNDS		**8,853**	**0**	**1,000**	**1,000**
410205	Miscellaneous Revenue	−192	1,000	0	0
TOTAL MISCELLANEOUS		**−192**	**1,000**	**0**	**0**
DIVISION TOTAL		**8,767**	**31,000**	**26,000**	**26,000**

DEPARTMENT: 38 SHERIFF
DIVISION: 3802 SHERIFF − CIVIL BUREAU

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
405000	Fees	1,211,080	1,200,000	1,315,000	1,315,000
TOTAL FEES		**1,211,080**	**1,200,000**	**1,315,000**	**1,315,000**
409100	Insurance Recoveries	0	3,000	3,000	3,000
409205	Refund of Prior Years Expense	1,707	2,000	2,000	2,000
TOTAL REPAYMENTS &REFUNDS		**1,707**	**5,000**	**5,000**	**5,000**
DIVISION TOTAL		**1,212,787**	**1,205,000**	**1,320,000**	**1,320,000**

DEPARTMENT: 38 SHERIFF
DIVISION: 3803 SHERIFF − POLICE BUREAU

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	956,401	380,187	44,000	44,000
403096	FA−Non−SEFA	19,680	35,000	0	0
TOTAL FEDERAL AID		**976,081**	**415,187**	**44,000**	**44,000**
404000	State Aid	4,050,319	1,103,550	706,286	706,286
404125	SA−Safety Net Assistance	4,285	0	0	0
404215	SA−Navigation Law Enforcement	98,661	150,000	157,000	157,000
TOTAL STATE AID		**4,153,265**	**1,253,550**	**863,286**	**863,286**
407100	Charges to other departments	0	20,000	0	0
TOTAL INTER DEPARTMENTAL		**0**	**20,000**	**0**	**0**
408105	Proceeds Crime Forfeiture	0	40,000	40,000	40,000
TOTAL USE OF MONEY &PROPERTY		**0**	**40,000**	**40,000**	**40,000**
409100	Insurance Recoveries	84,603	155,000	108,000	108,000
TOTAL REPAYMENTS &REFUNDS		**84,603**	**155,000**	**108,000**	**108,000**
410005	Sale of recyclables	60	0	0	0
410110	Fines	26,000	26,000	38,649	38,649
410265	Contracted Dept Services	413,669	419,000	427,000	427,000
TOTAL MISCELLANEOUS		**439,729**	**445,000**	**465,649**	**465,649**
	DIVISION TOTAL	**5,653,678**	**2,328,737**	**1,520,935**	**1,520,935**

DEPARTMENT: 38 SHERIFF
DIVISION: 3804 SHERIFF − JAIL BUREAU

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403020	FA−DOJ − SCAAP	10,000	40,000	20,000	20,000
403025	FA−Jail Facilities	3,783,787	5,607,875	5,607,875	5,607,875
TOTAL FEDERAL AID		**3,793,787**	**5,647,875**	**5,627,875**	**5,627,875**
404075	SA−Jail Facilities Other	3,381,478	42,000	42,000	42,000
TOTAL STATE AID		**3,381,478**	**42,000**	**42,000**	**42,000**
406115	Charges to Other Governments	258,627	195,000	195,000	195,000
406145	Jail Facilites − Other Govt Municip	229,176	0	0	0
TOTAL INTER GOVERNMENTAL		**487,803**	**195,000**	**195,000**	**195,000**
407135	Charges to Trust Funds	460,551	1,006,381	976,686	976,686
TOTAL INTER DEPARTMENTAL		**460,551**	**1,006,381**	**976,686**	**976,686**
409100	Insurance Recoveries	237,486	403,000	393,500	393,500
409205	Refund of Prior Years Expense	186	0	0	0
TOTAL REPAYMENTS &REFUNDS		**237,672**	**403,000**	**393,500**	**393,500**
410005	Sale of recyclables	1,723	0	0	0
410205	Miscellaneous Revenue	198	0	0	0
TOTAL MISCELLANEOUS		**1,921**	**0**	**0**	**0**
411010	Premium on Securities Issued	6,861	0	0	0
TOTAL BOND PROCEEDS		**6,861**	**0**	**0**	**0**
DIVISION TOTAL		**8,370,073**	**7,294,256**	**7,235,061**	**7,235,061**

DEPARTMENT: 38 SHERIFF
DIVISION: 3805 SHERIFF − COURT SECURITY

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
404000	State Aid	11,141,711	17,103,327	18,864,243	18,864,243
TOTAL STATE AID		**11,141,711**	**17,103,327**	**18,864,243**	**18,864,243**
409100	Insurance Recoveries	63,043	80,000	80,000	80,000
TOTAL REPAYMENTS &REFUNDS		**63,043**	**80,000**	**80,000**	**80,000**
DIVISION TOTAL		**11,204,754**	**17,183,327**	**18,944,243**	**18,944,243**

DEPARTMENT: 38 SHERIFF
DIVISION: 3806 SHERIFF − STAFF SERVICES BUREAU

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	633,857	0	0	0
TOTAL FEDERAL AID		**633,857**	**0**	**0**	**0**
404210	SA−Soft Body Armor Program	21,895	10,000	20,000	20,000
TOTAL STATE AID		**21,895**	**10,000**	**20,000**	**20,000**
405000	Fees	48,116	70,000	45,000	45,000
TOTAL FEES		**48,116**	**70,000**	**45,000**	**45,000**
406115	Charges to Other Governments	0	358,412	0	0
TOTAL INTER GOVERNMENTAL		**0**	**358,412**	**0**	**0**
409100	Insurance Recoveries	11,392	12,000	12,000	12,000
409205	Refund of Prior Years Expense	10,283	0	0	0
TOTAL REPAYMENTS &REFUNDS		**21,675**	**12,000**	**12,000**	**12,000**
410210	Other Grant Contributions	7,019	8,000	8,000	8,000
TOTAL MISCELLANEOUS		**7,019**	**8,000**	**8,000**	**8,000**
412040	Transfer Residual Equity	57,878	0	0	0
TOTAL TRANSFERS		**57,878**	**0**	**0**	**0**
	DIVISION TOTAL	**790,440**	**458,412**	**85,000**	**85,000**
	DEPARTMENT TOTAL	**27,240,499**	**28,500,732**	**29,131,239**	**29,131,239**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5100 SOCIAL SERVICES

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403035	FA−TITLE XX DSS	4,399,810	1,321,649	1,321,651	1,321,651
403040	FA−TITLE IV−B	643,555	666,096	666,096	666,096
403045	FA−TANF FFFS	27,560,384	29,151,160	29,161,249	29,161,249
TOTAL FEDERAL AID		**32,603,749**	**31,138,905**	**31,148,996**	**31,148,996**
404080	SA−Admin Fund/Training Cap	87,336	100,000	100,000	100,000
404085	SA−Child Care Block Grant	94,553,666	98,864,206	103,423,675	103,423,675
404090	SA−Foster Care Block Grant	8,616,964	8,880,520	8,436,494	8,436,494
404095	SA−Preventive Protective 65%	24,030,145	28,518,862	28,582,987	28,582,987
TOTAL STATE AID		**127,288,111**	**136,363,588**	**140,543,156**	**140,543,156**
	DIVISION TOTAL	**159,891,860**	**167,502,493**	**171,692,152**	**171,692,152**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5101 CENTRAL ADMINISTRATION

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
409100	Insurance Recoveries	449	0	0	0
TOTAL REPAYMENTS &REFUNDS		**449**	**0**	**0**	**0**
DIVISION TOTAL		**449**	**0**	**0**	**0**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5102 CHILD AND FAMILY SERVICES

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	453,121	320,000	0	0
403078	FA−Refugee/Entrants	507,755	460,000	460,000	460,000
403080	FA−Child &Family SVCS	5,040,011	3,875,791	5,689,663	5,689,663
TOTAL FEDERAL AID		**6,000,887**	**4,655,791**	**6,149,663**	**6,149,663**
404000	State Aid	40,001	16,949	16,949	16,949
404230	SA−Child &Family SVCS	739,133	732,406	637,713	637,713
TOTAL STATE AID		**779,134**	**749,355**	**654,662**	**654,662**
409100	Insurance Recoveries	1,906	0	0	0
TOTAL REPAYMENTS &REFUNDS		**1,906**	**0**	**0**	**0**
DIVISION TOTAL		**6,781,927**	**5,405,146**	**6,804,325**	**6,804,325**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5103 FINANCIAL ASSISTANCE

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	3,122,662	2,185,726	2,186,612	2,186,612
403005	FA Bonus−CSEU	654,790	600,000	600,000	600,000
403010	FA−TITLE IVD − CSEU	3,840,909	3,169,105	3,474,491	3,474,491
403055	FA−Medicaid	7,663,011	9,227,319	9,169,838	9,169,838
403060	FA−TANF−Family Assistance	−14,664	0	0	0
403085	FA−Food Stamp Admin	7,721,503	8,856,165	4,364,771	4,364,771
TOTAL FEDERAL AID		**22,988,211**	**24,038,315**	**19,795,712**	**19,795,712**
404000	State Aid	1,514,987	2,405,627	2,260,851	2,260,851
404220	SA−Medicaid	7,917,965	9,227,319	9,169,838	9,169,838
TOTAL STATE AID		**9,432,952**	**11,632,946**	**11,430,689**	**11,430,689**
405001	Legal Fees	5,656	9,000	9,000	9,000
TOTAL FEES		**5,656**	**9,000**	**9,000**	**9,000**
409010	SCU Family Assistance Collections	997,079	1,750,000	1,750,000	1,750,000
409100	Insurance Recoveries	2,682	0	0	0
TOTAL REPAYMENTS &REFUNDS		**999,761**	**1,750,000**	**1,750,000**	**1,750,000**
410205	Miscellaneous Revenue	254,817	530,000	530,000	530,000
TOTAL MISCELLANEOUS		**254,817**	**530,000**	**530,000**	**530,000**
DIVISION TOTAL		**33,681,397**	**37,960,261**	**33,515,401**	**33,515,401**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5108 CHILDREN'S CENTER

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
404000	State Aid	10,076,822	15,335,005	12,919,179	12,919,179
404235	SA−Childrens Facility	5,861,200	4,546,860	8,533,250	8,533,250
TOTAL STATE AID		**15,938,022**	**19,881,865**	**21,452,429**	**21,452,429**
409100	Insurance Recoveries	27,413	25,000	25,000	25,000
TOTAL REPAYMENTS &REFUNDS		**27,413**	**25,000**	**25,000**	**25,000**
411010	Premium on Securities Issued	587,779	0	0	0
TOTAL BOND PROCEEDS		**587,779**	**0**	**0**	**0**
DIVISION TOTAL		**16,553,214**	**19,906,865**	**21,477,429**	**21,477,429**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5110 SAFETY NET ASSISTANCE

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403078	FA−Refugee/Entrants	105,688	175,000	0	0
TOTAL FEDERAL AID		**105,688**	**175,000**	**0**	**0**
404125	SA−Safety Net Assistance	8,800,202	9,288,413	8,125,953	8,125,953
404130	SA−EAA	554,348	660,000	1,260,000	1,260,000
TOTAL STATE AID		**9,354,550**	**9,948,413**	**9,385,953**	**9,385,953**
409010	SCU Family Assistance Collections	969,058	1,000,000	1,000,000	1,000,000
409025	Repayments of Safety Net	5,783,403	4,630,000	5,230,000	5,230,000
409205	Refund of Prior Years Expense	4	0	0	0
TOTAL REPAYMENTS &REFUNDS		**6,752,465**	**5,630,000**	**6,230,000**	**6,230,000**
410205	Miscellaneous Revenue	174,290	0	0	0
TOTAL MISCELLANEOUS		**174,290**	**0**	**0**	**0**
DIVISION TOTAL		**16,386,993**	**15,753,413**	**15,615,953**	**15,615,953**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5111 FAMILY ASSISTANCE

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403060	FA−TANF−Family Assistance	20,569,273	26,681,300	22,690,301	22,690,301
403065	FA−EAF	3,897,639	4,528,333	4,200,000	4,200,000
TOTAL FEDERAL AID		**24,466,912**	**31,209,633**	**26,890,301**	**26,890,301**
404000	State Aid	2,807,913	3,035,181	3,035,181	3,035,181
TOTAL STATE AID		**2,807,913**	**3,035,181**	**3,035,181**	**3,035,181**
409005	Repayments of Family Assistance	336,924	400,000	400,000	400,000
409010	SCU Family Assistance Collections	1,696,643	1,750,000	1,750,000	1,750,000
TOTAL REPAYMENTS &REFUNDS		**2,033,567**	**2,150,000**	**2,150,000**	**2,150,000**
410205	Miscellaneous Revenue	16	0	0	0
TOTAL MISCELLANEOUS		**16**	**0**	**0**	**0**
DIVISION TOTAL		**29,308,408**	**36,394,814**	**32,075,482**	**32,075,482**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5112 MEDICAID

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403055	FA−Medicaid	−1,488,714	30,000	30,000	30,000
TOTAL FEDERAL AID		**−1,488,714**	**30,000**	**30,000**	**30,000**
404220	SA−Medicaid	−1,489,379	30,000	30,000	30,000
TOTAL STATE AID		**−1,489,379**	**30,000**	**30,000**	**30,000**
409000	Repayments of Med Assistance	3,006,649	1,000,000	1,000,000	1,000,000
TOTAL REPAYMENTS &REFUNDS		**3,006,649**	**1,000,000**	**1,000,000**	**1,000,000**
DIVISION TOTAL		**28,556**	**1,060,000**	**1,060,000**	**1,060,000**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5113 DAY CARE

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
404000	State Aid	0	0	22,000,000	22,000,000
TOTAL STATE AID		**0**	**0**	**22,000,000**	**22,000,000**
DIVISION TOTAL		**0**	**0**	**22,000,000**	**22,000,000**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5114 ADOLESCENT CARE

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
404000	State Aid	0	50,000	50,000	50,000
404245	SA−Adolescent Care	9,540	98,000	24,500	24,500
TOTAL STATE AID		**9,540**	**148,000**	**74,500**	**74,500**
409020	Repayments of Adolescent Care	0	6,100	6,100	6,100
TOTAL REPAYMENTS &REFUNDS		**0**	**6,100**	**6,100**	**6,100**
DIVISION TOTAL		**9,540**	**154,100**	**80,600**	**80,600**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5115 CHILD WELFARE

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403075	FA−Foster Care	3,940,842	3,238,038	3,681,290	3,681,290
403076	FA−Adoption Subsidies	4,912,568	4,690,768	4,892,734	4,892,734
403077	FA−Independent Living	508,003	280,000	280,000	280,000
403078	FA−Refugee/Entrants	950,174	1,200,000	800,000	800,000
TOTAL FEDERAL AID		**10,311,587**	**9,408,806**	**9,654,024**	**9,654,024**
404000	State Aid	2,806,739	1,878,799	2,732,878	2,732,878
404025	SA−ATI / CORE	13,757	0	0	0
404225	SA−Foster Care	4,810,799	5,702,488	5,902,513	5,902,513
TOTAL STATE AID		**7,631,295**	**7,581,287**	**8,635,391**	**8,635,391**
406115	Charges to Other Governments	686,352	1,792,000	1,792,000	1,792,000
TOTAL INTER GOVERNMENTAL		**686,352**	**1,792,000**	**1,792,000**	**1,792,000**
409015	Repayments of Child Welfare	502,359	440,000	440,000	440,000
TOTAL REPAYMENTS &REFUNDS		**502,359**	**440,000**	**440,000**	**440,000**
410205	Miscellaneous Revenue	1,587	0	0	0
TOTAL MISCELLANEOUS		**1,587**	**0**	**0**	**0**
DIVISION TOTAL		**19,133,180**	**19,222,093**	**20,521,415**	**20,521,415**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5116 PURCHASE OF SERVICES

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	0	0	800,000	800,000
403060	FA−TANF−Family Assistance	120,183	135,236	135,236	135,236
TOTAL FEDERAL AID		**120,183**	**135,236**	**935,236**	**935,236**
404000	State Aid	433,758	1,417,508	1,429,727	1,429,727
404240	SA−POS	507,802	363,063	344,390	344,390
TOTAL STATE AID		**941,560**	**1,780,571**	**1,774,117**	**1,774,117**
410200	Gifts and Donations	4,153,720	2,646,935	2,303,576	2,303,576
TOTAL MISCELLANEOUS		**4,153,720**	**2,646,935**	**2,303,576**	**2,303,576**
	DIVISION TOTAL	**5,215,463**	**4,562,742**	**5,012,929**	**5,012,929**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5191 HUMAN SERVICES BUILDING SERVICES

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	4,978	0	0	0
TOTAL FEDERAL AID		**4,978**	**0**	**0**	**0**
DIVISION TOTAL		**4,978**	**0**	**0**	**0**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5501 OFFICE FOR THE AGING

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	3,821,136	3,526,640	3,509,037	3,509,037
TOTAL FEDERAL AID		**3,821,136**	**3,526,640**	**3,509,037**	**3,509,037**
404000	State Aid	6,627,957	6,927,895	6,862,391	6,862,391
TOTAL STATE AID		**6,627,957**	**6,927,895**	**6,862,391**	**6,862,391**
410220	Grant Program Income	20	0	0	0
TOTAL MISCELLANEOUS		**20**	**0**	**0**	**0**
DIVISION TOTAL		**10,449,113**	**10,454,535**	**10,371,428**	**10,371,428**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5601 YOUTH BUREAU ADMIN

COMMIT ITEM DESCRIPTION		2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403060	FA−TANF−Family Assistance	53,272	0	0	0
TOTAL FEDERAL AID		**53,272**	**0**	**0**	**0**
404000	State Aid	173,553	240,786	116,000	116,000
TOTAL STATE AID		**173,553**	**240,786**	**116,000**	**116,000**
DIVISION TOTAL		**226,825**	**240,786**	**116,000**	**116,000**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5602 RUNAWAY HOMELESS YOUTH

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
404000	State Aid	586,045	580,971	593,180	593,180
TOTAL STATE AID		**586,045**	**580,971**	**593,180**	**593,180**
DIVISION TOTAL		**586,045**	**580,971**	**593,180**	**593,180**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5603 YOUTH CONTRACTS

COMMIT ITEM DESCRIPTION		2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
404000	State Aid	604,943	707,122	833,010	833,010
TOTAL STATE AID		**604,943**	**707,122**	**833,010**	**833,010**
DIVISION TOTAL		**604,943**	**707,122**	**833,010**	**833,010**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5606 POSITIVE YOUTH DEVELOPMENT

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
404000	State Aid	565,228	855,963	843,931	843,931
TOTAL STATE AID		**565,228**	**855,963**	**843,931**	**843,931**
DIVISION TOTAL		**565,228**	**855,963**	**843,931**	**843,931**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5701 MENTAL HEALTH ADMIN

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	9,657,566	10,409,743	3,016,666	3,016,666
403055	FA−Medicaid	1,637,000	700,215	0	0
TOTAL FEDERAL AID		**11,294,566**	**11,109,958**	**3,016,666**	**3,016,666**
404000	State Aid	938,612	0	0	0
404150	SA−OASAS	4,755,838	7,297,720	15,104,249	15,104,249
404160	SA−OPWDD	23,919	60,675	60,242	60,242
404165	SA−OMH	33,730,608	34,002,050	37,834,409	37,834,409
TOTAL STATE AID		**39,448,977**	**41,360,445**	**52,998,900**	**52,998,900**
410280	Opioid Settlement	1,802,225	0	0	0
TOTAL MISCELLANEOUS		**1,802,225**	**0**	**0**	**0**
DIVISION TOTAL		**52,545,768**	**52,470,403**	**56,015,566**	**56,015,566**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5702 MENTAL HEALTH SERVICES GRANTS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	0	921,000	0	0
TOTAL FEDERAL AID		**0**	**921,000**	**0**	**0**
404150	SA−OASAS	−220,711	50,000	0	0
404160	SA−OPWDD	−5,812	0	0	0
404165	SA−OMH	1,343,379	740,732	0	0
TOTAL STATE AID		**1,116,856**	**790,732**	**0**	**0**
DIVISION TOTAL		**1,116,856**	**1,711,732**	**0**	**0**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5703 CRIMINAL COURT ORDERED CASES

COMMIT ITEM DESCRIPTION		2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
404160	SA−OPWDD	8,530	0	0	0
TOTAL STATE AID		**8,530**	**0**	**0**	**0**
DIVISION TOTAL		**8,530**	**0**	**0**	**0**

DEPARTMENT: 51 HUMAN SERVICES
DIVISION: 5704 OPIOID &ADDICTION SERVICES

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
FBAL	Fund Balance	0	0	2,687,390	2,687,390
TOTAL FUND BALANCE		**0**	**0**	**2,687,390**	**2,687,390**
404000	State Aid	0	1,325,000	0	0
TOTAL STATE AID		**0**	**1,325,000**	**0**	**0**
410280	Opioid Settlement	0	20,000	0	0
TOTAL MISCELLANEOUS		**0**	**20,000**	**0**	**0**
	DIVISION TOTAL	**0**	**1,345,000**	**2,687,390**	**2,687,390**
	DEPARTMENT TOTAL	**353,099,273**	**376,288,439**	**401,316,191**	**401,316,191**

DEPARTMENT: 58 PUBLIC HEALTH
DIVISION: 5801 ADMINISTRATION & SPECIAL SVCS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	1,730,005	319,590	0	0
TOTAL FEDERAL AID		**1,730,005**	**319,590**	**0**	**0**
404000	State Aid	0	9,000,000	0	0
404185	SA−PH Article 6	1,213,596	1,227,683	1,147,343	1,147,343
TOTAL STATE AID		**1,213,596**	**10,227,683**	**1,147,343**	**1,147,343**
405000	Fees	2,155,085	1,687,151	1,950,000	1,950,000
TOTAL FEES		**2,155,085**	**1,687,151**	**1,950,000**	**1,950,000**
407135	Charges to Trust Funds	2,804,209	4,357,208	4,604,015	4,604,015
TOTAL INTER DEPARTMENTAL		**2,804,209**	**4,357,208**	**4,604,015**	**4,604,015**
410205	Miscellaneous Revenue	4,529	0	0	0
TOTAL MISCELLANEOUS		**4,529**	**0**	**0**	**0**
DIVISION TOTAL		**7,907,424**	**16,591,632**	**7,701,358**	**7,701,358**

DEPARTMENT: 58 PUBLIC HEALTH
DIVISION: 5802 NURSING SERVICES

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	379,022	372,000	0	0
TOTAL FEDERAL AID		**379,022**	**372,000**	**0**	**0**
404000	State Aid	1,202,388	1,230,215	90,000	90,000
404185	SA−PH Article 6	1,489,540	1,699,131	1,832,169	1,832,169
404220	SA−Medicaid	21,740	34,000	20,000	20,000
TOTAL STATE AID		**2,713,668**	**2,963,346**	**1,942,169**	**1,942,169**
405000	Fees	3,045	2,000	9,325	9,325
405055	Patient Revenue	0	12,000	6,000	6,000
TOTAL FEES		**3,045**	**14,000**	**15,325**	**15,325**
409100	Insurance Recoveries	338,983	365,500	327,000	327,000
TOTAL REPAYMENTS &REFUNDS		**338,983**	**365,500**	**327,000**	**327,000**
410205	Miscellaneous Revenue	20,340	20,000	20,000	20,000
410250	Prevention Screening Reimbursement	0	20,000	5,000	5,000
TOTAL MISCELLANEOUS		**20,340**	**40,000**	**25,000**	**25,000**
	DIVISION TOTAL	**3,455,058**	**3,754,846**	**2,309,494**	**2,309,494**

DEPARTMENT: 58 PUBLIC HEALTH
DIVISION: 5803 MATERNAL & CHILD HEALTH SVCS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	3,561,087	0	0	0
TOTAL FEDERAL AID		**3,561,087**	**0**	**0**	**0**
404000	State Aid	123,498	157,392	0	0
404185	SA−PH Article 6	29,171	35,075	34,016	34,016
404220	SA−Medicaid	46,401	46,000	46,000	46,000
TOTAL STATE AID		**199,070**	**238,467**	**80,016**	**80,016**
409100	Insurance Recoveries	110,705	132,000	110,000	110,000
TOTAL REPAYMENTS &REFUNDS		**110,705**	**132,000**	**110,000**	**110,000**
DIVISION TOTAL		**3,870,862**	**370,467**	**190,016**	**190,016**

DEPARTMENT: 58 PUBLIC HEALTH
DIVISION: 5804 MEDICAL EXAMINER

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
FBAL−RBD	Fund Balance − RBD	0	0	287	287
TOTAL FUND BALANCE		**0**	**0**	**287**	**287**
403000	Federal Aid	103,103	108,159	100,000	100,000
TOTAL FEDERAL AID		**103,103**	**108,159**	**100,000**	**100,000**
404000	State Aid	103,007	0	0	0
TOTAL STATE AID		**103,007**	**0**	**0**	**0**
405000	Fees	75,565	70,000	68,000	68,000
TOTAL FEES		**75,565**	**70,000**	**68,000**	**68,000**
410205	Miscellaneous Revenue	226,480	275,000	247,325	247,325
TOTAL MISCELLANEOUS		**226,480**	**275,000**	**247,325**	**247,325**
DIVISION TOTAL		**508,155**	**453,159**	**415,612**	**415,612**

DEPARTMENT: 58 PUBLIC HEALTH
DIVISION: 5806 ENVIRONMENTAL HEALTH SVCS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	993,343	5,000	0	0
TOTAL FEDERAL AID		**993,343**	**5,000**	**0**	**0**
404000	State Aid	2,382,401	2,029,103	58,997	58,997
404185	SA−PH Article 6	613,038	865,539	602,595	602,595
TOTAL STATE AID		**2,995,439**	**2,894,642**	**661,592**	**661,592**
405000	Fees	1,560,229	1,455,912	1,790,000	1,790,000
TOTAL FEES		**1,560,229**	**1,455,912**	**1,790,000**	**1,790,000**
410120	Enforcemnt Act Fines	50,000	25,000	25,000	25,000
410205	Miscellaneous Revenue	7,100	12,000	10,000	10,000
TOTAL MISCELLANEOUS		**57,100**	**37,000**	**35,000**	**35,000**
	DIVISION TOTAL	**5,606,111**	**4,392,554**	**2,486,592**	**2,486,592**

DEPARTMENT: 58 PUBLIC HEALTH
DIVISION: 5807 EARLY CHILDHOOD DEVELOPMENT

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	1,070,344	796,518	791,356	791,356
403050	FA−Medicaid Services	922,456	1,491,000	1,000,000	1,000,000
TOTAL FEDERAL AID		**1,992,800**	**2,287,518**	**1,791,356**	**1,791,356**
404000	State Aid	607,164	796,974	792,827	792,827
404100	SA−EIP CL SVCS MCAID 100%	227,569	1,139,000	1,164,000	1,164,000
404105	SA−EIP Client SVCS 50%	3,744,213	2,450,920	2,682,053	2,682,053
404115	SA−EDUC Handicapped Child	30,471,611	27,967,926	29,026,378	29,026,378
404120	SA−ECDP Admin Reimbursement	3,157,914	1,756,885	1,888,075	1,888,075
TOTAL STATE AID		**38,208,471**	**34,111,705**	**35,553,333**	**35,553,333**
410205	Miscellaneous Revenue	214,439	177,000	214,000	214,000
TOTAL MISCELLANEOUS		**214,439**	**177,000**	**214,000**	**214,000**
DIVISION TOTAL		**40,415,710**	**36,576,223**	**37,558,689**	**37,558,689**

DEPARTMENT: 58 PUBLIC HEALTH
DIVISION: 5809 EPIDEMIOLOGY &DISEASE CONTROL

COMMIT ITEM DESCRIPTION		2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	211,971	0	0	0
TOTAL FEDERAL AID		**211,971**	**0**	**0**	**0**
404185	SA−PH Article 6	284,193	388,450	356,089	356,089
TOTAL STATE AID		**284,193**	**388,450**	**356,089**	**356,089**
	DIVISION TOTAL	**496,164**	**388,450**	**356,089**	**356,089**
	DEPARTMENT TOTAL	**62,259,484**	**62,527,331**	**51,017,850**	**51,017,850**

DEPARTMENT: 62 MONROE COMMUNITY HOSPITAL
DIVISION: 62 MONROE COMMUNITY HOSPITAL

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
FBAL−RBD	Fund Balance − RBD	0	914	172,185	172,185
TOTAL FUND BALANCE		**0**	**914**	**172,185**	**172,185**
403000	Federal Aid	1,207,832	0	0	0
TOTAL FEDERAL AID		**1,207,832**	**0**	**0**	**0**
404000	State Aid	210,298	0	0	0
TOTAL STATE AID		**210,298**	**0**	**0**	**0**
405055	Patient Revenue	56,383,878	65,063,154	67,549,036	67,549,036
TOTAL FEES		**56,383,878**	**65,063,154**	**67,549,036**	**67,549,036**
406115	Charges to Other Governments	23,249,857	19,790,916	24,345,800	24,345,800
TOTAL INTER GOVERNMENTAL		**23,249,857**	**19,790,916**	**24,345,800**	**24,345,800**
408000	Interest Earnings	84,698	65,000	72,000	72,000
408015	Interest Earnings − Capital	40,795	0	0	0
408020	Interest Earnings − RBD	19	0	0	0
TOTAL USE OF MONEY &PROPERTY		**125,512**	**65,000**	**72,000**	**72,000**
409100	Insurance Recoveries	143,057	100,000	100,000	100,000
409205	Refund of Prior Years Expense	1,353	0	0	0
TOTAL REPAYMENTS &REFUNDS		**144,410**	**100,000**	**100,000**	**100,000**
410205	Miscellaneous Revenue	1,575,260	3,518,232	2,255,307	2,255,307
TOTAL MISCELLANEOUS		**1,575,260**	**3,518,232**	**2,255,307**	**2,255,307**
411010	Premium on Securities Issued	596,990	0	0	0
TOTAL BOND PROCEEDS		**596,990**	**0**	**0**	**0**
412000	Transfer From General Fund	12,671,262	15,191,117	16,831,692	16,831,692
TOTAL TRANSFERS		**12,671,262**	**15,191,117**	**16,831,692**	**16,831,692**
	DIVISION TOTAL	**96,165,299**	**103,729,333**	**111,326,020**	**111,326,020**
	DEPARTMENT TOTAL	**96,165,299**	**103,729,333**	**111,326,020**	**111,326,020**

DEPARTMENT: 74 VETERANS SERVICE AGENCY
DIVISION: 74 VETERANS SERVICE AGENCY

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
402015	Hotel Motel Tax	50,000	50,000	60,000	60,000
TOTAL SALES TAX &OTHER		**50,000**	**50,000**	**60,000**	**60,000**
404000	State Aid	261,722	157,864	60,000	60,000
TOTAL STATE AID		**261,722**	**157,864**	**60,000**	**60,000**
407100	Charges to other departments	28,564	28,564	28,624	28,624
TOTAL INTER DEPARTMENTAL		**28,564**	**28,564**	**28,624**	**28,624**
	DIVISION TOTAL	**340,286**	**236,428**	**148,624**	**148,624**
	DEPARTMENT TOTAL	**340,286**	**236,428**	**148,624**	**148,624**

DEPARTMENT: 80 TRANSPORTATION
DIVISION: 8001 DOT − ADMINISTRATION

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	25,531	0	0	0
TOTAL FEDERAL AID		**25,531**	**0**	**0**	**0**
409205	Refund of Prior Years Expense	200	0	0	0
TOTAL REPAYMENTS &REFUNDS		**200**	**0**	**0**	**0**
410115	Forfeited Bid &Deposit	2,713	0	0	0
410205	Miscellaneous Revenue	−40	0	0	0
TOTAL MISCELLANEOUS		**2,673**	**0**	**0**	**0**
412000	Transfer From General Fund	28,206,174	28,127,299	28,504,804	28,504,804
TOTAL TRANSFERS		**28,206,174**	**28,127,299**	**28,504,804**	**28,504,804**
DIVISION TOTAL		**28,234,578**	**28,127,299**	**28,504,804**	**28,504,804**

DEPARTMENT: 80 TRANSPORTATION
DIVISION: 8002 TRAFFIC OPERATIONS &PERMITS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
FBAL−RBD	Fund Balance − RBD	0	147,699	102,149	102,149
TOTAL FUND BALANCE		**0**	**147,699**	**102,149**	**102,149**
406115	Charges to Other Governments	585,994	720,000	710,000	710,000
TOTAL INTER GOVERNMENTAL		**585,994**	**720,000**	**710,000**	**710,000**
409100	Insurance Recoveries	2,283	4,000	1,000	1,000
409110	Insurance Recoveries City Misc	0	1,000	1,000	1,000
TOTAL REPAYMENTS &REFUNDS		**2,283**	**5,000**	**2,000**	**2,000**
410000	Minor Sales	1,607	3,000	1,500	1,500
410205	Miscellaneous Revenue	3	0	0	0
TOTAL MISCELLANEOUS		**1,610**	**3,000**	**1,500**	**1,500**
412040	Transfer Residual Equity	77	0	0	0
TOTAL TRANSFERS		**77**	**0**	**0**	**0**
DIVISION TOTAL		**589,964**	**875,699**	**815,649**	**815,649**

DEPARTMENT: 80 TRANSPORTATION
DIVISION: 8003 HIGHWAY &BRIDGE OPERATIONS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
FBAL−RBD	Fund Balance − RBD	0	1,070,093	514,249	514,249
TOTAL FUND BALANCE		**0**	**1,070,093**	**514,249**	**514,249**
403000	Federal Aid	45,311	45,000	54,000	54,000
TOTAL FEDERAL AID		**45,311**	**45,000**	**54,000**	**54,000**
404000	State Aid	10,686,597	11,785,711	11,786,000	11,786,000
TOTAL STATE AID		**10,686,597**	**11,785,711**	**11,786,000**	**11,786,000**
405060	Vehicle Registration Fees	3,604,741	3,450,000	3,450,000	3,450,000
TOTAL FEES		**3,604,741**	**3,450,000**	**3,450,000**	**3,450,000**
406115	Charges to Other Governments	−10	0	0	0
TOTAL INTER GOVERNMENTAL		**−10**	**0**	**0**	**0**
409100	Insurance Recoveries	10,838	15,000	15,000	15,000
TOTAL REPAYMENTS &REFUNDS		**10,838**	**15,000**	**15,000**	**15,000**
410000	Minor Sales	9,170	40,000	30,000	30,000
TOTAL MISCELLANEOUS		**9,170**	**40,000**	**30,000**	**30,000**
411010	Premium on Securities Issued	1,365,523	0	0	0
TOTAL BOND PROCEEDS		**1,365,523**	**0**	**0**	**0**
412040	Transfer Residual Equity	545,958	0	0	0
TOTAL TRANSFERS		**545,958**	**0**	**0**	**0**
DIVISION TOTAL		**16,268,128**	**16,405,804**	**15,849,249**	**15,849,249**

DEPARTMENT: 80 TRANSPORTATION
DIVISION: 8004 TRAFFIC SIGNAL ENG &OPERATIONS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	1,140,423	1,041,000	1,108,800	1,108,800
TOTAL FEDERAL AID		**1,140,423**	**1,041,000**	**1,108,800**	**1,108,800**
406115	Charges to Other Governments	600,993	445,887	330,000	330,000
TOTAL INTER GOVERNMENTAL		**600,993**	**445,887**	**330,000**	**330,000**
409100	Insurance Recoveries	0	12,000	7,500	7,500
409105	Insurance Recoveries City Lighting	4,560	15,000	30,000	30,000
409110	Insurance Recoveries City Misc	28,773	35,000	30,000	30,000
409115	Insurance Recoveries County Lighting	12,990	50,000	50,000	50,000
TOTAL REPAYMENTS &REFUNDS		**46,323**	**112,000**	**117,500**	**117,500**
410000	Minor Sales	185,790	195,512	194,620	194,620
TOTAL MISCELLANEOUS		**185,790**	**195,512**	**194,620**	**194,620**
411010	Premium on Securities Issued	244,493	0	0	0
TOTAL BOND PROCEEDS		**244,493**	**0**	**0**	**0**
412040	Transfer Residual Equity	1,625,673	0	0	0
TOTAL TRANSFERS		**1,625,673**	**0**	**0**	**0**
DIVISION TOTAL		**3,843,695**	**1,794,399**	**1,750,920**	**1,750,920**

DEPARTMENT: 80 TRANSPORTATION
DIVISION: 8005 HIGHWAY &BRIDGE ENGINEERING

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
FBAL−RBD	Fund Balance − RBD	0	853	148,516	148,516
TOTAL FUND BALANCE		**0**	**853**	**148,516**	**148,516**
405020	Licenses and Permits	260,653	230,000	190,000	190,000
405060	Vehicle Registration Fees	1,076,741	1,150,000	1,150,000	1,150,000
TOTAL FEES		**1,337,394**	**1,380,000**	**1,340,000**	**1,340,000**
406115	Charges to Other Governments	0	20,000	3,000	3,000
TOTAL INTER GOVERNMENTAL		**0**	**20,000**	**3,000**	**3,000**
410205	Miscellaneous Revenue	55,325	70,000	50,000	50,000
TOTAL MISCELLANEOUS		**55,325**	**70,000**	**50,000**	**50,000**
411010	Premium on Securities Issued	371,339	0	0	0
TOTAL BOND PROCEEDS		**371,339**	**0**	**0**	**0**
412040	Transfer Residual Equity	854	0	0	0
TOTAL TRANSFERS		**854**	**0**	**0**	**0**
	DIVISION TOTAL	**1,764,912**	**1,470,853**	**1,541,516**	**1,541,516**
	DEPARTMENT TOTAL	**50,701,277**	**48,674,054**	**48,462,138**	**48,462,138**

DEPARTMENT: 81 AIRPORT
DIVISION: 8101 AIRPORT ADMINISTRATION

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	9,059	0	0	0
TOTAL FEDERAL AID		**9,059**	**0**	**0**	**0**
410235	Passenger Facility Charges	0	3,245,000	2,970,000	2,970,000
TOTAL MISCELLANEOUS		**0**	**3,245,000**	**2,970,000**	**2,970,000**
412015	Transfer From MCAA−DEBT	567,794	229,625	74,250	74,250
412020	Transfer From MCAA−O	25,367,422	25,770,478	28,251,525	28,251,525
TOTAL TRANSFERS		**25,935,216**	**26,000,103**	**28,325,775**	**28,325,775**
	DIVISION TOTAL	**25,944,275**	**29,245,103**	**31,295,775**	**31,295,775**

DEPARTMENT: 81 AIRPORT
DIVISION: 8104 AIRPORT FIELD OPERATIONS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
409100	Insurance Recoveries	16,792	0	0	0
TOTAL REPAYMENTS &REFUNDS		**16,792**	**0**	**0**	**0**
DIVISION TOTAL		**16,792**	**0**	**0**	**0**

DEPARTMENT: 81 AIRPORT
DIVISION: 8105 AIRPORT CUSTODIAL OPERATIONS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
409100	Insurance Recoveries	2,461	0	0	0
TOTAL REPAYMENTS &REFUNDS		**2,461**	**0**	**0**	**0**
	DIVISION TOTAL	**2,461**	**0**	**0**	**0**
	DEPARTMENT TOTAL	**25,963,528**	**29,245,103**	**31,295,775**	**31,295,775**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8201 SOLID WASTE − ADMINISTRATION

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	3,294	0	0	0
TOTAL FEDERAL AID		**3,294**	**0**	**0**	**0**
404000	State Aid	126,984	0	0	0
TOTAL STATE AID		**126,984**	**0**	**0**	**0**
405000	Fees	92,138	93,000	103,000	103,000
405305	Solid Waste Tipping Fees	9,078,761	6,886,624	8,519,579	8,519,579
405355	MSLF LEASE AGREEMENT−HOSTS	2,836,600	2,537,713	3,145,936	3,145,936
405360	SALE OF ELECTRIC	789,940	510,000	709,000	709,000
TOTAL FEES		**12,797,439**	**10,027,337**	**12,477,515**	**12,477,515**
406135	Sludge−Septic−Leachate−Spoils Process Charges	839,842	917,579	840,479	840,479
TOTAL INTER GOVERNMENTAL		**839,842**	**917,579**	**840,479**	**840,479**
408015	Interest Earnings − Capital	4,062	0	0	0
408020	Interest Earnings − RBD	16	0	0	0
TOTAL USE OF MONEY &PROPERTY		**4,078**	**0**	**0**	**0**
410000	Minor Sales	471,491	513,000	615,000	615,000
410005	Sale of recyclables	213,159	234,750	222,000	222,000
410205	Miscellaneous Revenue	80,295	70,000	84,375	84,375
410210	Other Grant Contributions	159,265	111,915	215,000	215,000
TOTAL MISCELLANEOUS		**924,210**	**929,665**	**1,136,375**	**1,136,375**
411010	Premium on Securities Issued	73,152	0	0	0
TOTAL BOND PROCEEDS		**73,152**	**0**	**0**	**0**
412000	Transfer From General Fund	1,500,000	1,000,000	0	0
TOTAL TRANSFERS		**1,500,000**	**1,000,000**	**0**	**0**
	DIVISION TOTAL	**16,268,999**	**12,874,581**	**14,454,369**	**14,454,369**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8301 DES − ENGINEERING ADMINISTRATION

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
FBAL	Fund Balance	0	1,000,000	1,000,000	1,000,000
TOTAL FUND BALANCE		**0**	**1,000,000**	**1,000,000**	**1,000,000**
403000	Federal Aid	3,664,220	0	0	0
TOTAL FEDERAL AID		**3,664,220**	**0**	**0**	**0**
404000	State Aid	140,498	0	0	0
TOTAL STATE AID		**140,498**	**0**	**0**	**0**
405020	Licenses and Permits	2,880	0	0	0
TOTAL FEES		**2,880**	**0**	**0**	**0**
410205	Miscellaneous Revenue	1,288	0	0	0
TOTAL MISCELLANEOUS		**1,288**	**0**	**0**	**0**
DIVISION TOTAL		**3,808,886**	**1,000,000**	**1,000,000**	**1,000,000**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8571 PW − GCO DISTRICT

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
FBAL−RBD	Fund Balance − RBD	0	72,141	22,661	22,661
TOTAL FUND BALANCE		**0**	**72,141**	**22,661**	**22,661**
401010	Pure Waters Assessment	7,802,237	8,406,115	8,710,100	8,710,100
TOTAL SPECIAL ASSESSMENTS		**7,802,237**	**8,406,115**	**8,710,100**	**8,710,100**
405020	Licenses and Permits	1,265	1,000	1,000	1,000
405325	Sewer Charges/Rentals	49,873	30,000	73,000	73,000
TOTAL FEES		**51,138**	**31,000**	**74,000**	**74,000**
406120	Charges to Other Districts	2,030,919	1,739,901	2,045,000	2,045,000
406125	Sewer Rent Other Governments	331,588	325,598	170,900	170,900
406130	Connection Inspection Charges	19,212	60,800	37,800	37,800
406135	Sludge−Septic−Leachate−Spoils Process Charges	414,306	369,300	385,700	385,700
TOTAL INTER GOVERNMENTAL		**2,796,025**	**2,495,599**	**2,639,400**	**2,639,400**
408000	Interest Earnings	97,932	43,000	96,500	96,500
408015	Interest Earnings − Capital	1,851	2,600	200	200
408020	Interest Earnings − RBD	1,148	0	6,200	6,200
TOTAL USE OF MONEY &PROPERTY		**100,931**	**45,600**	**102,900**	**102,900**
410005	Sale of recyclables	4,015	10,700	8,100	8,100
TOTAL MISCELLANEOUS		**4,015**	**10,700**	**8,100**	**8,100**
DIVISION TOTAL		**10,754,346**	**11,061,155**	**11,557,161**	**11,557,161**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8572 PW − ADMINISTRATION/LAB/GIS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	36,237	0	0	0
TOTAL FEDERAL AID		**36,237**	**0**	**0**	**0**
404000	State Aid	97,200	137,200	0	0
TOTAL STATE AID		**97,200**	**137,200**	**0**	**0**
406105	GIS Service to Localities	705,308	705,826	706,550	706,550
406135	Sludge−Septic−Leachate−Spoils Process Charges	84,932	100,000	100,000	100,000
TOTAL INTER GOVERNMENTAL		**790,240**	**805,826**	**806,550**	**806,550**
407100	Charges to other departments	165,000	165,000	165,000	165,000
TOTAL INTER DEPARTMENTAL		**165,000**	**165,000**	**165,000**	**165,000**
409100	Insurance Recoveries	25,543	0	0	0
409205	Refund of Prior Years Expense	190	0	0	0
TOTAL REPAYMENTS &REFUNDS		**25,733**	**0**	**0**	**0**
410205	Miscellaneous Revenue	39,895	8,000	8,000	8,000
410210	Other Grant Contributions	−11,843	125,000	125,000	125,000
TOTAL MISCELLANEOUS		**28,052**	**133,000**	**133,000**	**133,000**
411130	Proceeds from Capital Lease	81,706	0	0	0
TOTAL BOND PROCEEDS		**81,706**	**0**	**0**	**0**
DIVISION TOTAL		**1,224,168**	**1,241,026**	**1,104,550**	**1,104,550**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8573 PW − NORTHWEST QUADRANT

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
FBAL	Fund Balance	0	0	250,000	250,000
TOTAL FUND BALANCE		**0**	**0**	**250,000**	**250,000**
401010	Pure Waters Assessment	7,879,018	8,558,390	9,169,119	9,169,119
TOTAL SPECIAL ASSESSMENTS		**7,879,018**	**8,558,390**	**9,169,119**	**9,169,119**
405020	Licenses and Permits	800	700	700	700
405325	Sewer Charges/Rentals	134,174	32,000	91,700	91,700
TOTAL FEES		**134,974**	**32,700**	**92,400**	**92,400**
406120	Charges to Other Districts	1,460,243	1,076,803	1,373,000	1,373,000
406125	Sewer Rent Other Governments	0	0	50,000	50,000
406130	Connection Inspection Charges	67,000	40,000	47,800	47,800
406135	Sludge−Septic−Leachate−Spoils Process Charges	131,962	144,000	142,800	142,800
TOTAL INTER GOVERNMENTAL		**1,659,205**	**1,260,803**	**1,613,600**	**1,613,600**
408000	Interest Earnings	229,773	116,400	157,200	157,200
408015	Interest Earnings − Capital	1,330	1,400	400	400
408200	Rental of Real Property	22,579	22,700	24,000	24,000
TOTAL USE OF MONEY &PROPERTY		**253,682**	**140,500**	**181,600**	**181,600**
410005	Sale of recyclables	1,246	2,400	1,800	1,800
410205	Miscellaneous Revenue	2	0	0	0
410210	Other Grant Contributions	12,500	0	0	0
TOTAL MISCELLANEOUS		**13,748**	**2,400**	**1,800**	**1,800**
DIVISION TOTAL		**9,940,627**	**9,994,793**	**11,308,519**	**11,308,519**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8574 PW − IRONDEQUOIT BAY/SOUTH CENTRAL DISTRICT

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
FBAL−RBD	Fund Balance − RBD	0	62,240	71,743	71,743
FBAL	Fund Balance	0	0	250,000	250,000
TOTAL FUND BALANCE		**0**	**62,240**	**321,743**	**321,743**
401010	Pure Waters Assessment	15,002,785	16,150,022	17,033,455	17,033,455
TOTAL SPECIAL ASSESSMENTS		**15,002,785**	**16,150,022**	**17,033,455**	**17,033,455**
405020	Licenses and Permits	1,745	1,100	1,100	1,100
405325	Sewer Charges/Rentals	121,248	154,000	158,800	158,800
TOTAL FEES		**122,993**	**155,100**	**159,900**	**159,900**
406120	Charges to Other Districts	742,257	869,431	548,000	548,000
406125	Sewer Rent Other Governments	15,120	15,286	16,200	16,200
406130	Connection Inspection Charges	48,500	65,000	55,200	55,200
406135	Sludge−Septic−Leachate−Spoils Process Charges	81,272	87,500	87,500	87,500
TOTAL INTER GOVERNMENTAL		**887,149**	**1,037,217**	**706,900**	**706,900**
408000	Interest Earnings	448,439	252,000	326,200	326,200
408015	Interest Earnings − Capital	8,096	4,300	2,200	2,200
408020	Interest Earnings − RBD	6,245	3,000	3,900	3,900
TOTAL USE OF MONEY &PROPERTY		**462,780**	**259,300**	**332,300**	**332,300**
410005	Sale of recyclables	255	0	0	0
TOTAL MISCELLANEOUS		**255**	**0**	**0**	**0**
DIVISION TOTAL		**16,475,962**	**17,663,879**	**18,554,298**	**18,554,298**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8575 PW − ROCHESTER DISTRICT/FIELD OPERATIONS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
FBAL	Fund Balance	0	0	679,219	679,219
TOTAL FUND BALANCE		**0**	**0**	**679,219**	**679,219**
401000	Capital Assessment	21,172,934	18,217,768	16,715,016	16,715,016
TOTAL SPECIAL ASSESSMENTS		**21,172,934**	**18,217,768**	**16,715,016**	**16,715,016**
405020	Licenses and Permits	3,515	3,400	3,400	3,400
405320	Water Use Charge	16,703,109	21,240,161	22,756,676	22,756,676
405325	Sewer Charges/Rentals	2,455,558	2,615,000	2,672,700	2,672,700
TOTAL FEES		**19,162,182**	**23,858,561**	**25,432,776**	**25,432,776**
406120	Charges to Other Districts	9,706,623	7,416,855	9,234,000	9,234,000
406125	Sewer Rent Other Governments	−1	0	0	0
406130	Connection Inspection Charges	41,126	27,400	28,100	28,100
406135	Sludge−Septic−Leachate−Spoils Process Charges	764,925	600,900	682,500	682,500
TOTAL INTER GOVERNMENTAL		**10,512,673**	**8,045,155**	**9,944,600**	**9,944,600**
408000	Interest Earnings	972,761	438,600	657,600	657,600
408015	Interest Earnings − Capital	69,483	5,900	30,000	30,000
408020	Interest Earnings − RBD	2,810	0	0	0
TOTAL USE OF MONEY &PROPERTY		**1,045,054**	**444,500**	**687,600**	**687,600**
409100	Insurance Recoveries	0	10,000	0	0
TOTAL REPAYMENTS &REFUNDS		**0**	**10,000**	**0**	**0**
410005	Sale of recyclables	7,429	10,900	8,800	8,800
TOTAL MISCELLANEOUS		**7,429**	**10,900**	**8,800**	**8,800**
	DIVISION TOTAL	**51,900,272**	**50,586,884**	**53,468,011**	**53,468,011**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8600 BUILDING OPERATIONS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
FBAL	Fund Balance	0	720,376	0	0
FBAL−RBD	Fund Balance − RBD	0	0	323,244	323,244
TOTAL FUND BALANCE		**0**	**720,376**	**323,244**	**323,244**
403000	Federal Aid	32,281	0	0	0
TOTAL FEDERAL AID		**32,281**	**0**	**0**	**0**
404030	SA−Court Facilities	971,849	992,419	992,419	992,419
TOTAL STATE AID		**971,849**	**992,419**	**992,419**	**992,419**
406115	Charges to Other Governments	61,306	412,150	35,000	35,000
TOTAL INTER GOVERNMENTAL		**61,306**	**412,150**	**35,000**	**35,000**
408015	Interest Earnings − Capital	123,105	1,200	0	0
408020	Interest Earnings − RBD	542	1,200	0	0
408055	Interest Earnings−Leases	80,366	0	53,000	53,000
408200	Rental of Real Property	6,039	6,039	6,039	6,039
408215	Rental−Leases	290,671	188,242	292,242	292,242
TOTAL USE OF MONEY &PROPERTY		**500,723**	**196,681**	**351,281**	**351,281**
410005	Sale of recyclables	8,787	3,600	7,000	7,000
410205	Miscellaneous Revenue	4,390	3,000	3,000	3,000
TOTAL MISCELLANEOUS		**13,177**	**6,600**	**10,000**	**10,000**
411010	Premium on Securities Issued	1,253,750	0	0	0
TOTAL BOND PROCEEDS		**1,253,750**	**0**	**0**	**0**
412000	Transfer From General Fund	5,741	0	0	0
TOTAL TRANSFERS		**5,741**	**0**	**0**	**0**
DIVISION TOTAL		**2,838,827**	**2,328,226**	**1,711,944**	**1,711,944**

DEPARTMENT: 84 ENVIRONMENTAL SERVICES
DIVISION: 8675 FLEET MAINTENANCE

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
403000	Federal Aid	3,265	0	0	0
TOTAL FEDERAL AID		**3,265**	**0**	**0**	**0**
405330	Fuel Sales−Non County	263,146	252,000	278,400	278,400
TOTAL FEES		**263,146**	**252,000**	**278,400**	**278,400**
409100	Insurance Recoveries	10,000	0	0	0
409120	Insurance Recoveries Vehicle Damage	7,312	0	0	0
409205	Refund of Prior Years Expense	62	0	0	0
TOTAL REPAYMENTS &REFUNDS		**17,374**	**0**	**0**	**0**
410005	Sale of recyclables	624	3,600	1,600	1,600
410205	Miscellaneous Revenue	18,769	21,000	24,000	24,000
410210	Other Grant Contributions	248,360	0	0	0
TOTAL MISCELLANEOUS		**267,753**	**24,600**	**25,600**	**25,600**
	DIVISION TOTAL	**551,538**	**276,600**	**304,000**	**304,000**
	DEPARTMENT TOTAL	**113,763,625**	**107,027,144**	**113,462,852**	**113,462,852**

DEPARTMENT: 88 PARKS
DIVISION: 8801 PARKS − ADMINISTRATION

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
FBAL−RBD	Fund Balance − RBD	0	7,740	174,815	174,815
TOTAL FUND BALANCE		**0**	**7,740**	**174,815**	**174,815**
405000	Fees	8,420	0	0	0
TOTAL FEES		**8,420**	**0**	**0**	**0**
408200	Rental of Real Property	17,434	17,500	17,500	17,500
TOTAL USE OF MONEY &PROPERTY		**17,434**	**17,500**	**17,500**	**17,500**
410205	Miscellaneous Revenue	1,225	0	0	0
TOTAL MISCELLANEOUS		**1,225**	**0**	**0**	**0**
411010	Premium on Securities Issued	283,502	0	0	0
TOTAL BOND PROCEEDS		**283,502**	**0**	**0**	**0**
412025	Transfer From Other Fund	22	0	0	0
412040	Transfer Residual Equity	18,314	0	0	0
TOTAL TRANSFERS		**18,336**	**0**	**0**	**0**
DIVISION TOTAL		**328,917**	**25,240**	**192,315**	**192,315**

DEPARTMENT: 88 PARKS
DIVISION: 8802 PARKS − OPERATIONS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
404000	State Aid	39,858	109,856	0	0
TOTAL STATE AID		**39,858**	**109,856**	**0**	**0**
405000	Fees	2,043,471	2,407,000	2,964,000	2,964,000
405205	Concessions	44,306	80,000	65,000	65,000
TOTAL FEES		**2,087,777**	**2,487,000**	**3,029,000**	**3,029,000**
407135	Charges to Trust Funds	4,640	66,000	66,000	66,000
TOTAL INTER DEPARTMENTAL		**4,640**	**66,000**	**66,000**	**66,000**
408205	Rental − Other	23,725	25,000	22,500	22,500
TOTAL USE OF MONEY &PROPERTY		**23,725**	**25,000**	**22,500**	**22,500**
409100	Insurance Recoveries	7,245	0	0	0
TOTAL REPAYMENTS &REFUNDS		**7,245**	**0**	**0**	**0**
412025	Transfer From Other Fund	255	0	0	0
TOTAL TRANSFERS		**255**	**0**	**0**	**0**
	DIVISION TOTAL	**2,163,500**	**2,687,856**	**3,117,500**	**3,117,500**

DEPARTMENT: 88 PARKS
DIVISION: 8804 SENECA PARK ZOO

COMMIT	ITEM DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
FBAL−RBD	Fund Balance − RBD	0	98,767	56,413	56,413
TOTAL FUND BALANCE		**0**	**98,767**	**56,413**	**56,413**
402015	Hotel Motel Tax	1,150,000	1,300,000	1,350,000	1,350,000
TOTAL SALES TAX &OTHER		**1,150,000**	**1,300,000**	**1,350,000**	**1,350,000**
404000	State Aid	747,765	300,000	300,000	300,000
TOTAL STATE AID		**747,765**	**300,000**	**300,000**	**300,000**
405000	Fees	1,492,624	1,781,000	1,781,000	1,781,000
TOTAL FEES		**1,492,624**	**1,781,000**	**1,781,000**	**1,781,000**
408205	Rental − Other	30,851	32,000	32,000	32,000
TOTAL USE OF MONEY &PROPERTY		**30,851**	**32,000**	**32,000**	**32,000**
410200	Gifts and Donations	45,000	40,000	40,000	40,000
410205	Miscellaneous Revenue	205,090	200,000	200,000	200,000
TOTAL MISCELLANEOUS		**250,090**	**240,000**	**240,000**	**240,000**
DIVISION TOTAL		**3,671,330**	**3,751,767**	**3,759,413**	**3,759,413**

DEPARTMENT: 88 PARKS
DIVISION: 8805 PARKS − HORTICULTURAL PROGRAMS

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
402015	Hotel Motel Tax	150,000	150,000	150,000	150,000
TOTAL SALES TAX &OTHER		**150,000**	**150,000**	**150,000**	**150,000**
404000	State Aid	379,597	155,688	156,000	156,000
TOTAL STATE AID		**379,597**	**155,688**	**156,000**	**156,000**
405000	Fees	128,364	175,000	175,000	175,000
TOTAL FEES		**128,364**	**175,000**	**175,000**	**175,000**
406115	Charges to Other Governments	50,000	30,000	0	0
TOTAL INTER GOVERNMENTAL		**50,000**	**30,000**	**0**	**0**
410200	Gifts and Donations	0	50,000	0	0
TOTAL MISCELLANEOUS		**0**	**50,000**	**0**	**0**
412025	Transfer From Other Fund	2	0	0	0
TOTAL TRANSFERS		**2**	**0**	**0**	**0**
DIVISION TOTAL		**707,963**	**560,688**	**481,000**	**481,000**

DEPARTMENT: 88 PARKS
DIVISION: 8806 PARKS − RECREATION &EDUCATION

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
404000	State Aid	101,616	0	0	0
TOTAL STATE AID		**101,616**	**0**	**0**	**0**
405000	Fees	12,672	25,000	25,000	25,000
TOTAL FEES		**12,672**	**25,000**	**25,000**	**25,000**
	DIVISION TOTAL	**114,288**	**25,000**	**25,000**	**25,000**

DEPARTMENT: 88 PARKS
DIVISION: 8808 PARKS − GOLF

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
405070	GC−Green Fees	1,635,672	2,013,000	2,013,000	2,013,000
405071	GC−Pro Shop	1,013,637	1,140,000	1,140,000	1,140,000
405072	GC−Pro Services	957	2,000	1,500	1,500
405205	Concessions	265,320	345,000	345,000	345,000
TOTAL FEES		**2,915,586**	**3,500,000**	**3,499,500**	**3,499,500**
408205	Rental − Other	136,030	120,000	185,000	185,000
TOTAL USE OF MONEY &PROPERTY		**136,030**	**120,000**	**185,000**	**185,000**
410205	Miscellaneous Revenue	2,372	0	0	0
TOTAL MISCELLANEOUS		**2,372**	**0**	**0**	**0**
	DIVISION TOTAL	**3,053,988**	**3,620,000**	**3,684,500**	**3,684,500**
	DEPARTMENT TOTAL	**10,039,986**	**10,670,551**	**11,259,728**	**11,259,728**

DEPARTMENT: 89 CULTURAL &EDUCATION SERVICES
DIVISION: 8901 MONROE COMMUNITY COLLEGE

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
405042	PARKING FEES	206,515	400,000	415,000	415,000
TOTAL FEES		**206,515**	**400,000**	**415,000**	**415,000**
406100	Tuition	6,724,545	6,600,000	7,000,000	7,000,000
406101	Tuition Other Counties − MCC	330,476	600,000	350,000	350,000
406150	MCC Chargebacks	21,300,000	21,550,000	21,800,000	21,800,000
TOTAL INTER GOVERNMENTAL		**28,355,021**	**28,750,000**	**29,150,000**	**29,150,000**
DIVISION TOTAL		**28,561,536**	**29,150,000**	**29,565,000**	**29,565,000**

DEPARTMENT: 89 CULTURAL &EDUCATION SERVICES
DIVISION: 8902 AUTHORIZED AGENCIES/MID−SIZED ARTS/TOURISM

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
402015	Hotel Motel Tax	9,731,477	9,715,000	9,861,000	9,861,000
TOTAL SALES TAX &OTHER		**9,731,477**	**9,715,000**	**9,861,000**	**9,861,000**
DIVISION TOTAL		**9,731,477**	**9,715,000**	**9,861,000**	**9,861,000**

DEPARTMENT: 89 CULTURAL &EDUCATION SERVICES
DIVISION: 8904 LIBRARIES − MCLS/CENTRAL

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
FBAL	Fund Balance	0	0	91,028	91,028
TOTAL FUND BALANCE		**0**	**0**	**91,028**	**91,028**
403000	Federal Aid	1,316,014	0	0	0
TOTAL FEDERAL AID		**1,316,014**	**0**	**0**	**0**
404000	State Aid	2,569,182	2,544,900	2,568,800	2,568,800
TOTAL STATE AID		**2,569,182**	**2,544,900**	**2,568,800**	**2,568,800**
406115	Charges to Other Governments	1,126,168	1,195,548	1,237,650	1,237,650
TOTAL INTER GOVERNMENTAL		**1,126,168**	**1,195,548**	**1,237,650**	**1,237,650**
410000	Minor Sales	23,046	25,000	20,000	20,000
410210	Other Grant Contributions	451,067	857,460	811,500	811,500
TOTAL MISCELLANEOUS		**474,113**	**882,460**	**831,500**	**831,500**
411140	Proceeds from Capital SBITA	425,210	0	0	0
TOTAL BOND PROCEEDS		**425,210**	**0**	**0**	**0**
412000	Transfer From General Fund	7,692,068	7,780,000	7,990,000	7,990,000
412030	Transfer Provision Capital Projects	0	200,000	0	0
412040	Transfer Residual Equity	17,521	0	0	0
TOTAL TRANSFERS		**7,709,589**	**7,980,000**	**7,990,000**	**7,990,000**
DIVISION TOTAL		**13,620,276**	**12,602,908**	**12,718,978**	**12,718,978**

DEPARTMENT: 89 CULTURAL &EDUCATION SERVICES
DIVISION: 8995 MCC DEBT SERVICE

COMMIT ITEM	DESCRIPTION	2025 ACTUAL	2026 AMENDED	2027 REQUEST	2027 BUDGET
FBAL−RBD	Fund Balance − RBD	0	17,378	17,757	17,757
TOTAL FUND BALANCE		**0**	**17,378**	**17,757**	**17,757**
408020	Interest Earnings − RBD	3,893	0	0	0
TOTAL USE OF MONEY &PROPERTY		**3,893**	**0**	**0**	**0**
411010	Premium on Securities Issued	43,734	0	0	0
TOTAL BOND PROCEEDS		**43,734**	**0**	**0**	**0**
	DIVISION TOTAL	**47,627**	**17,378**	**17,757**	**17,757**
	DEPARTMENT TOTAL	**51,960,916**	**51,485,286**	**52,162,735**	**52,162,735**

FINANCIAL DETAIL IN WORKDAY FORMAT

Dept: Airport

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
51 Personnel Services				
SC51000-001: Salaries	5,786,251	6,807,691	7,095,284	7,095,284
SC51000-002: Accrued Salaries	34,747	0	0	0
SC51000-003: Temporary Help	15,483	0	0	0
SC51000-004: Overtime	1,543,070	892,000	1,177,000	1,177,000
SC51000-005: Shift Differential	92,253	97,000	104,000	104,000
SC51000-006: Special Holiday Pay	0	75,000	80,000	80,000
SC51000-008: Standby / Call-In Pay	120,857	59,000	75,000	75,000
SC51000-009: Longevity	28,774	33,200	33,037	33,037
SC51000-012: Mandated Training	18,214	13,400	21,000	21,000
SC51000-018: Compensated Absences	65,216	0	0	0
Total	**7,704,865**	**7,977,291**	**8,585,321**	**8,585,321**
52 Benefits				
SC52000-001: Retirement	1,205,013	1,353,857	1,462,790	1,462,790
SC52000-003: FICA Contribution	554,004	609,231	655,167	655,167
SC52000-004: FICA Accrual	2,262	0	0	0
SC52000-005: Medical Insurance - Active	1,156,807	1,391,030	1,541,135	1,541,135
SC52000-006: Medical Insurance - Retirees	747,488	798,414	861,000	861,000
SC52000-007: Net OPEB Obligation Per Actuary Analysis	-136,093	0	0	0
SC52000-008: Net Change In Pension Balances	114,788	0	0	0
SC52000-011: Dental Insurance - Active	56,194	67,005	63,279	63,279
SC52000-012: Dental Insurance - Retirees	33,611	40,583	40,698	40,698
Total	**3,734,074**	**4,260,120**	**4,624,069**	**4,624,069**
54 Contractual Services				
SC54000-001: Mileage	29	400	400	400
SC54000-002: Training	0	0	9,300	9,300
SC54000-006: Occupational Exams	1,745	5,000	4,000	4,000
SC54001-002: Commercial Services	912,388	1,125,775	1,129,025	1,129,025
SC54001-012: Software Licenses	2,793	2,880	8,015	8,015
SC54001-014: Local Transportation / Parking	9	0	0	0
SC54001-015: Maintenance - Buildings	832,942	824,000	710,000	710,000
SC54001-016: Maintenance - Computer Equipment	6,982	6,000	5,000	5,000
SC54001-017: Maintenance - Equipment	675,482	440,460	875,160	875,160
SC54001-022: Professional Services	178,247	203,000	165,200	165,200
SC54001-025: Public Works Contracts	23,205	0	0	0
SC54001-027: Rental Of Equipment	25,338	8,000	8,000	8,000
SC54001-030: Taxes/Assessments	152,173	160,000	160,000	160,000
SC54002-002: Cellular Telephone	4,532	6,000	6,000	6,000
SC54002-004: Telephone Data Lines	20,078	20,000	26,000	26,000
SC54004-003: Membership	915	850	950	950
SC54004-004: Other Expense	151	0	0	0
SC54004-005: Postage	343	500	500	500
SC54005-001: Travel	9,377	26,265	26,265	26,265
SC54009-001: Utilities - Other/Steam/Water	93,583	100,000	101,000	101,000
SC54009-002: Utilities - Gas	265,579	240,000	302,000	302,000
SC54009-003: Utilities - Electric	1,778,616	1,451,500	2,072,000	2,072,000
Total	**4,984,507**	**4,620,630**	**5,608,815**	**5,608,815**

Dept: Airport

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
55 Supplies & Materials				
SC55000-001: Books / Periodicals	2,583	3,000	3,000	3,000
SC55000-002: Chemicals / Biologicals	169,566	170,000	170,000	170,000
SC55000-003: Clothing	34,478	31,400	33,000	33,000
SC55000-005: Computer Software	0	10,000	10,000	10,000
SC55000-006: Construction Supplies	111,991	191,000	191,500	191,500
SC55000-007: Diesel Fuel	8,816	13,000	14,000	14,000
SC55000-008: Computer Equipment	1,098	2,000	7,600	7,600
SC55000-013: Institutional Supplies	145,786	127,000	138,000	138,000
SC55000-014: Landscaping / Farm Supplies	12,145	16,000	13,000	13,000
SC55000-015: Law Enforce / Safety Supplies	14,640	30,750	26,000	26,000
SC55000-017: Medical / Lab Supplies	1,903	7,000	8,000	8,000
SC55000-018: Vehicle Maintenance	278	2,500	2,500	2,500
SC55000-020: Office Supplies	7,564	11,500	11,500	11,500
SC55000-021: Other Supplies	29,143	29,000	53,000	53,000
SC55000-023: Recreational Supplies	3,034	0	0	0
SC55000-024: Technical Supplies	165,039	186,500	178,700	178,700
SC55000-025: Vehicle Parts	72,517	97,000	101,000	101,000
Total	**780,581**	**927,650**	**960,800**	**960,800**
552 Asset Equipment				
SC55200-003: Asset Vehicle	28,598	0	0	0
Total	**28,598**	**0**	**0**	**0**
56 Debt Service				
SC56000-001: Bonds	3,280,043	3,245,000	2,970,000	2,970,000
SC56001-001: Interest On Bonds	392,751	229,625	74,250	74,250
Total	**3,672,794**	**3,474,625**	**3,044,250**	**3,044,250**

Dept: Airport

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
900 Interdepartmental Charges				
RC90000-001: Time Charges - Sender	-12,805	-50,000	-40,000	-40,000
RC93000-021: Fee For Service - Sender - Airport	-287,024	-248,387	-289,186	-289,186
SC96000-001: Work Order Charges - Labor - Receiver	37,821	76,910	76,910	76,910
SC96000-002: Work Order Charges - Vehicles - Receiver	569	1,772	1,772	1,772
SC96000-003: Work Order Charges - PW Admin - Receiver	-1,868	8,000	8,000	8,000
SC96000-004: Work Order Charges - Facilities M&C - Receiver	12,210	14,000	14,000	14,000
SC97000-001: Internal Service - Unemployment Insurance - Receiver	19,471	12,154	12,053	12,053
SC97001-001: Internal Service - Workers Compensation - Receiver	134,876	137,379	110,766	110,766
SC97002-001: Internal Service - Liability Insurance - Receiver	316,659	332,682	326,967	326,967
SC97003-001: Internal Service - Risk Management - Receiver	1,321	1,423	2,443	2,443
SC97004-001: Internal Service - Mailroom - Receiver	0	1,230	1,240	1,240
SC97005-001: Internal Service - Information Services - Receiver - Administrative	250,103	359,365	404,147	404,147
SC97005-002: Internal Service - Information Services - Receiver - Direct Charges	86,388	0	0	0
SC97007-004: Internal Service - Buildings - Receiver - Records Storage	271	311	332	332
SC97007-013: Internal Service - Buildings - Receiver - Maintenance And Construction	91,758	60,279	57,362	57,362
SC97008-001: Internal Service - Fleet - Receiver	1,048,336	1,208,121	1,321,463	1,321,463
SC98000-004: Fee For Service - Receiver - Planning	150,000	150,000	170,000	170,000
SC98000-005: Fee For Service - Receiver - Law Non-ICAP	91,926	102,853	121,341	121,341
SC98000-008: Fee For Service - Receiver - Communications	76,696	78,000	18,815	18,815
SC98000-010: Fee For Service - Receiver - Public Safety Communications	42	3,000	3,000	3,000
SC98000-011: Fee For Service - Receiver - Public Safety911/Emergency Service	40,006	43,401	43,868	43,868
SC98000-014: Fee For Service - Receiver - Public Safety Security	2,276	0	0	0
SC98000-016: Fee For Service - Receiver - Sheriff	5,211,399	4,908,000	5,204,000	5,204,000
SC98000-017: Fee For Service - Receiver - Printing Services	325	635	604	604
SC98000-020: Fee For Service - Receiver - Transportation	152,577	147,000	157,000	157,000
SC98000-023: Fee For Service - Receiver - Pure Waters Gates Chili Ogden	36,043	44,568	45,905	45,905
SC98000-024: Fee For Service - Receiver - Pure Waters Administration	2,218	0	0	0
SC98000-027: Fee For Service - Receiver - Pure Waters Rochester	428,962	177,813	183,147	183,147
SC98000-030: Fee For Service - Receiver - Fleet Center Facility	16,761	16,486	18,058	18,058
Total	**7,907,317**	**7,586,995**	**7,974,007**	**7,974,007**

Dept: Airport

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
940 Indirect Cost Allocation Plan				
SC99001-001: ICAP 1 - Receiver - Human Resources	37,844	0	0	0
SC99001-002: ICAP 1 - Receiver - Law Department	16,535	0	0	0
SC99001-003: ICAP 1 - Receiver - Purchasing	59,498	0	0	0
SC99001-004: ICAP 1 - Receiver - Finance	20,430	0	0	0
SC99001-005: ICAP 1 - Receiver - County Executive	42,761	0	0	0
SC99001-006: ICAP 1 - Receiver - Controller Payroll	3,800	0	0	0
SC99001-007: ICAP 1 - Receiver - Controller Accounting	70,673	0	0	0
SC99001-008: ICAP 1 - Receiver - Controller Accounts Payable	15,402	0	0	0
SC99001-009: ICAP 1 - Receiver - Budget	18,578	0	0	0
SC99001-010: ICAP 1 - Receiver - Treasury	9,364	0	0	0
SC99002-001: ICAP 2 - Receiver - Human Resources	2,198	82,525	82,964	82,964
SC99002-002: ICAP 2 - Receiver - Law Department	6,913	17,719	113,838	113,838
SC99002-003: ICAP 2 - Receiver - Purchasing	1,576	94,853	88,669	88,669
SC99002-004: ICAP 2 - Receiver - Finance	1,671	34,646	24,971	24,971
SC99002-005: ICAP 2 - Receiver - County Executive	2,281	36,762	59,798	59,798
SC99002-006: ICAP 2 - Receiver - Controller Payroll	44	2,924	0	0
SC99002-007: ICAP 2 - Receiver - Controller Accounting	823	86,886	94,145	94,145
SC99002-008: ICAP 2 - Receiver - Controller Accounts Payable	177	15,616	16,019	16,019
SC99002-009: ICAP 2 - Receiver - Budget	284	25,861	18,109	18,109
SC99002-010: ICAP 2 - Receiver - Treasury	513	0	0	0
Total	**311,365**	**397,792**	**498,513**	**498,513**
Department Total	**29,124,101**	**29,245,103**	**31,295,775**	**31,295,775**

Dept: Board of Elections

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
51 Personnel Services				
SC51000-001: Salaries	3,330,241	3,977,285	4,189,458	4,189,458
SC51000-002: Accrued Salaries	-6,128	0	0	0
SC51000-003: Temporary Help	116,278	295,680	295,680	295,680
SC51000-004: Overtime	174,732	302,500	255,000	255,000
SC51000-009: Longevity	13,710	14,724	16,448	16,448
SC51000-012: Mandated Training	5,271	5,000	5,000	5,000
SC51000-016: Parking Stipend	13,200	0	0	0
Total	**3,647,304**	**4,595,189**	**4,761,586**	**4,761,586**
52 Benefits				
SC52000-001: Retirement	467,384	730,067	761,921	761,921
SC52000-003: FICA Contribution	265,141	350,054	362,913	362,913
SC52000-004: FICA Accrual	-393	0	0	0
SC52000-005: Medical Insurance - Active	459,753	672,858	691,344	691,344
SC52000-006: Medical Insurance - Retirees	121,830	115,187	158,271	158,271
SC52000-011: Dental Insurance - Active	23,344	31,680	29,259	29,259
SC52000-012: Dental Insurance - Retirees	11,483	14,123	14,636	14,636
Total	**1,348,542**	**1,913,969**	**2,018,344**	**2,018,344**
54 Contractual Services				
SC54000-001: Mileage	8,664	16,000	16,000	16,000
SC54000-002: Training	2,775	25,000	25,000	25,000
SC54000-005: Licensure/ Accreditation Fees	386	0	0	0
SC54000-006: Occupational Exams	827	2,000	2,000	2,000
SC54001-002: Commercial Services	821,016	1,622,200	1,495,200	1,495,200
SC54001-012: Software Licenses	122,216	22,000	22,000	22,000
SC54001-014: Local Transportation / Parking	0	500	0	0
SC54001-015: Maintenance - Buildings	2,000	180,000	180,000	180,000
SC54001-016: Maintenance - Computer Equipment	235,287	162,000	886,000	886,000
SC54001-017: Maintenance - Equipment	125,377	653,458	28,020	28,020
SC54001-022: Professional Services	1,432,075	2,341,910	2,099,467	2,099,467
SC54001-025: Public Works Contracts	29,154	0	0	0
SC54001-027: Rental Of Equipment	853	5,000	5,000	5,000
SC54001-028: Rental Of Space	712,593	762,550	780,574	780,574
SC54002-002: Cellular Telephone	156,366	173,000	227,177	227,177
SC54004-003: Membership	3,034	1,996	1,996	1,996
SC54004-004: Other Expense	2,334	33,168	27,168	27,168
SC54004-005: Postage	527,921	410,735	459,415	459,415
SC54004-006: Public Notices	16,506	35,000	25,000	25,000
SC54005-001: Travel	3,587	15,190	15,190	15,190
SC54009-001: Utilities - Other/Steam/Water	0	20,000	0	0
SC54009-002: Utilities - Gas	8,074	130,000	18,000	18,000
SC54009-003: Utilities - Electric	40,597	160,000	96,400	96,400
Total	**4,251,642**	**6,771,707**	**6,409,607**	**6,409,607**

Dept: Board of Elections

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
55 Supplies & Materials				
SC55000-001: Books / Periodicals	340	1,000	0	0
SC55000-003: Clothing	86	500	250	250
SC55000-006: Construction Supplies	7,334	32,000	32,000	32,000
SC55000-008: Computer Equipment	36,250	312,000	62,000	62,000
SC55000-012: Food & Refreshments	321	0	0	0
SC55000-013: Institutional Supplies	3,550	14,600	14,600	14,600
SC55000-014: Landscaping / Farm Supplies	100	0	0	0
SC55000-015: Law Enforce / Safety Supplies	267	0	0	0
SC55000-017: Medical / Lab Supplies	221	1,000	0	0
SC55000-020: Office Supplies	25,100	80,000	80,000	80,000
SC55000-021: Other Supplies	61,481	74,000	14,000	14,000
SC55000-023: Recreational Supplies	329	0	0	0
SC55000-024: Technical Supplies	498,494	114,500	114,500	114,500
SC55000-026: Inventory Expense Object	3,065	0	0	0
Total	**636,938**	**629,600**	**317,350**	**317,350**
56 Debt Service				
SC56000-001: Bonds	303,000	1,140,000	1,516,000	1,516,000
SC56001-001: Interest On Bonds	60,705	757,218	660,207	660,207
SC56002-002: Bond Issue Costs - Debt	27,167	0	0	0
Total	**390,872**	**1,897,218**	**2,176,207**	**2,176,207**
900 Interdepartmental Charges				
SC96000-001: Work Order Charges - Labor - Receiver	3,627	0	0	0
SC96000-004: Work Order Charges - Facilities M&C - Receiver	1,258	0	0	0
SC97000-001: Internal Service - Unemployment Insurance - Receiver	-4,497	4,052	435	435
SC97001-001: Internal Service - Workers Compensation - Receiver	11,386	5,076	8,979	8,979
SC97002-001: Internal Service - Liability Insurance - Receiver	38,340	48,616	46,480	46,480
SC97003-001: Internal Service - Risk Management - Receiver	760	841	1,434	1,434
SC97004-001: Internal Service - Mailroom - Receiver	4,811	1,294	1,305	1,305
SC97005-001: Internal Service - Information Services - Receiver - Administrative	389,669	486,308	562,611	562,611
SC97005-002: Internal Service - Information Services - Receiver - Direct Charges	120,600	0	0	0
SC97007-007: Internal Service - Buildings - Receiver - County Office Building	151,688	0	0	0
SC97007-013: Internal Service - Buildings - Receiver - Maintenance And Construction	8,784	0	0	0
SC97008-001: Internal Service - Fleet - Receiver	17,353	17,154	18,763	18,763
SC98000-007: Fee For Service - Receiver - Human Resources - Non-ICAP	0	2,000	2,000	2,000
SC98000-008: Fee For Service - Receiver - Communications	0	0	8,176	8,176
SC98000-014: Fee For Service - Receiver - Public Safety Security	78,657	0	0	0
SC98000-017: Fee For Service - Receiver - Printing Services	36,868	18,153	22,612	22,612
SC98000-020: Fee For Service - Receiver - Transportation	10,190	0	0	0
SC98000-024: Fee For Service - Receiver - Pure Waters Administration	1,400	0	0	0
Total	**870,894**	**583,494**	**672,795**	**672,795**
Department Total	**11,146,192**	**16,391,177**	**16,355,889**	**16,355,889**

Dept: Communications

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
51 Personnel Services				
SC51000-001: Salaries	933,766	987,225	1,045,128	1,045,128
SC51000-002: Accrued Salaries	12,129	0	0	0
SC51000-009: Longevity	2,858	3,525	3,250	3,250
SC51000-016: Parking Stipend	3,600	4,200	4,200	4,200
Total	**952,353**	**994,950**	**1,052,578**	**1,052,578**
52 Benefits				
SC52000-001: Retirement	149,057	168,425	179,066	179,066
SC52000-003: FICA Contribution	68,323	75,793	80,200	80,200
SC52000-004: FICA Accrual	878	0	0	0
SC52000-005: Medical Insurance - Active	137,945	144,465	148,392	148,392
SC52000-011: Dental Insurance - Active	5,882	6,281	6,345	6,345
Total	**362,085**	**394,964**	**414,003**	**414,003**
54 Contractual Services				
SC54000-001: Mileage	0	250	250	250
SC54000-006: Occupational Exams	48	0	0	0
SC54001-002: Commercial Services	13,813	10,000	10,000	10,000
SC54001-012: Software Licenses	0	5,000	5,000	5,000
SC54001-017: Maintenance - Equipment	72,418	75,000	70,000	70,000
SC54001-022: Professional Services	226,226	305,000	248,000	248,000
SC54001-027: Rental Of Equipment	113,359	120,000	120,000	120,000
SC54002-002: Cellular Telephone	2,977	3,500	3,500	3,500
SC54004-003: Membership	857	0	0	0
SC54004-004: Other Expense	1	0	0	0
SC54004-006: Public Notices	994	1,500	0	0
Total	**430,693**	**520,250**	**456,750**	**456,750**
55 Supplies & Materials				
SC55000-001: Books / Periodicals	321	100	0	0
SC55000-003: Clothing	688	1,000	500	500
SC55000-005: Computer Software	2,207	0	0	0
SC55000-006: Construction Supplies	53	0	0	0
SC55000-008: Computer Equipment	123	0	1,500	1,500
SC55000-013: Institutional Supplies	378	0	0	0
SC55000-020: Office Supplies	49,948	54,000	49,000	49,000
SC55000-021: Other Supplies	11,503	6,000	3,000	3,000
SC55000-024: Technical Supplies	1,405	8,000	6,000	6,000
Total	**66,626**	**69,100**	**60,000**	**60,000**
552 Asset Equipment				
SC55200-008: Asset Lease	0	21,990	0	0
Total	**0**	**21,990**	**0**	**0**

Dept: Communications

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
900 Interdepartmental Charges				
RC93000-008: Fee For Service - Sender - Communications	-556,000	-565,500	-398,619	-398,619
SC97000-001: Internal Service - Unemployment Insurance - Receiver	0	2,161	1,992	1,992
SC97001-001: Internal Service - Workers Compensation - Receiver	0	0	0	0
SC97002-001: Internal Service - Liability Insurance - Receiver	9,897	12,183	11,396	11,396
SC97003-001: Internal Service - Risk Management - Receiver	213	212	354	354
SC97004-001: Internal Service - Mailroom - Receiver	2,055	2,527	2,547	2,547
SC97005-001: Internal Service - Information Services - Receiver - Administrative	50,652	63,395	71,575	71,575
SC97005-002: Internal Service - Information Services - Receiver - Direct Charges	14,889	0	0	0
SC97007-007: Internal Service - Buildings - Receiver - County Office Building	53,043	106,243	132,015	132,015
SC97007-010: Internal Service - Buildings - Receiver - Health & Human Service Building	0	65,520	0	0
SC97008-001: Internal Service - Fleet - Receiver	3,388	1,020	1,116	1,116
SC98000-017: Fee For Service - Receiver - Printing Services	-205,623	-218,475	-213,370	-213,370
Total	**-627,486**	**-530,714**	**-390,994**	**-390,994**
Department Total	**1,184,271**	**1,470,540**	**1,592,337**	**1,592,337**

Dept: County Clerk

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
51 Personnel Services				
SC51000-001: Salaries	4,931,538	5,497,395	5,627,695	5,627,695
SC51000-002: Accrued Salaries	25,355	0	0	0
SC51000-003: Temporary Help	22,023	7,500	0	0
SC51000-004: Overtime	64,167	45,000	49,000	49,000
SC51000-005: Shift Differential	2,670	3,800	3,200	3,200
SC51000-008: Standby / Call-In Pay	198	0	0	0
SC51000-009: Longevity	41,992	47,031	41,445	41,445
SC51000-016: Parking Stipend	18,600	30,000	30,600	30,600
Total	**5,106,543**	**5,630,726**	**5,751,940**	**5,751,940**
52 Benefits				
SC52000-001: Retirement	623,474	950,841	977,204	977,204
SC52000-003: FICA Contribution	369,199	430,600	437,680	437,680
SC52000-004: FICA Accrual	1,793	0	0	0
SC52000-005: Medical Insurance - Active	808,866	985,212	1,102,377	1,102,377
SC52000-006: Medical Insurance - Retirees	337,961	354,178	343,565	343,565
SC52000-011: Dental Insurance - Active	38,082	46,557	47,997	47,997
SC52000-012: Dental Insurance - Retirees	19,712	24,188	24,642	24,642
Total	**2,199,087**	**2,791,576**	**2,933,465**	**2,933,465**
54 Contractual Services				
SC54000-001: Mileage	229	750	1,000	1,000
SC54000-002: Training	285	0	0	0
SC54000-006: Occupational Exams	740	180	300	300
SC54000-007: Tool Allowance	1,325	0	0	0
SC54001-002: Commercial Services	173,583	261,739	121,855	121,855
SC54001-012: Software Licenses	3,556	30,079	29,595	29,595
SC54001-014: Local Transportation / Parking	10,220	0	100	100
SC54001-016: Maintenance - Computer Equipment	129,003	96,700	96,685	96,685
SC54001-017: Maintenance - Equipment	92	0	0	0
SC54001-022: Professional Services	145,994	0	66,950	66,950
SC54001-027: Rental Of Equipment	528	0	0	0
SC54001-028: Rental Of Space	544,839	625,472	787,000	787,000
SC54002-001: Telephone	449	0	300	300
SC54002-002: Cellular Telephone	0	1,740	1,600	1,600
SC54004-003: Membership	2,298	1,750	2,100	2,100
SC54004-004: Other Expense	11,934	13,100	4,200	4,200
SC54004-005: Postage	1,213	5,000	1,800	1,800
SC54004-009: Refund Of Prior Year Revenue	3,668	0	0	0
SC54005-001: Travel	1,586	2,000	2,000	2,000
SC54009-001: Utilities - Other/Steam/Water	8,390	0	0	0
SC54009-002: Utilities - Gas	7,269	6,500	6,000	6,000
SC54009-003: Utilities - Electric	32,932	31,000	28,000	28,000
Total	**1,080,133**	**1,076,010**	**1,149,485**	**1,149,485**

Dept: County Clerk

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
55 Supplies & Materials				
SC55000-001: Books / Periodicals	260	500	1,050	1,050
SC55000-003: Clothing	4,306	500	500	500
SC55000-004: Commissary	174	0	0	0
SC55000-005: Computer Software	0	0	149	149
SC55000-006: Construction Supplies	2,526	0	0	0
SC55000-008: Computer Equipment	16,972	0	18,898	18,898
SC55000-013: Institutional Supplies	357	0	0	0
SC55000-015: Law Enforce / Safety Supplies	95	0	0	0
SC55000-020: Office Supplies	81,665	62,000	70,000	70,000
SC55000-021: Other Supplies	3,046	10,000	5,000	5,000
SC55000-023: Recreational Supplies	0	1,000	1,000	1,000
SC55000-024: Technical Supplies	7,510	3,000	15,360	15,360
Total	**116,911**	**77,000**	**111,957**	**111,957**
552 Asset Equipment				
SC55200-003: Asset Vehicle	102,291	0	0	0
SC55200-008: Asset Lease	0	0	29,868	29,868
Total	**102,291**	**0**	**29,868**	**29,868**
56 Debt Service				
SC56000-001: Bonds	47,975	0	0	0
SC56001-001: Interest On Bonds	1,199	0	0	0
Total	**49,174**	**0**	**0**	**0**
900 Interdepartmental Charges				
SC96000-001: Work Order Charges - Labor - Receiver	7,486	2,000	1,500	1,500
SC96000-002: Work Order Charges - Vehicles - Receiver	70	0	0	0
SC96000-004: Work Order Charges - Facilities M&C - Receiver	37,537	17,500	17,500	17,500
SC97000-001: Internal Service - Unemployment Insurance - Receiver	14,289	26,558	25,050	25,050
SC97001-001: Internal Service - Workers Compensation - Receiver	11,875	68,851	33,834	33,834
SC97002-001: Internal Service - Liability Insurance - Receiver	53,172	66,443	63,462	63,462
SC97003-001: Internal Service - Risk Management - Receiver	1,126	1,159	1,972	1,972
SC97004-001: Internal Service - Mailroom - Receiver	74,394	156,926	158,201	158,201
SC97005-001: Internal Service - Information Services - Receiver - Administrative	256,190	374,540	480,660	480,660
SC97005-002: Internal Service - Information Services - Receiver - Direct Charges	89,963	0	0	0
SC97007-004: Internal Service - Buildings - Receiver - Records Storage	113,573	103,535	110,576	110,576
SC97007-007: Internal Service - Buildings - Receiver - County Office Building	510,530	656,460	815,697	815,697
SC97007-013: Internal Service - Buildings - Receiver - Maintenance And Construction	18,298	5,727	5,304	5,304
SC97008-001: Internal Service - Fleet - Receiver	19,330	27,145	29,692	29,692
SC98000-014: Fee For Service - Receiver - Public Safety Security	487,755	435,834	631,255	631,255
SC98000-017: Fee For Service - Receiver - Printing Services	34,014	15,846	24,487	24,487
Total	**1,729,602**	**1,958,524**	**2,399,190**	**2,399,190**
Department Total	**10,383,741**	**11,533,836**	**12,375,905**	**12,375,905**

Dept: County Executive

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
51 Personnel Services				
SC51000-001: Salaries	866,560	942,688	936,749	936,749
SC51000-002: Accrued Salaries	26,104	0	0	0
SC51000-009: Longevity	375	187	237	237
SC51000-016: Parking Stipend	600	0	0	0
Total	**893,639**	**942,875**	**936,986**	**936,986**
52 Benefits				
SC52000-001: Retirement	132,017	160,288	160,037	160,037
SC52000-003: FICA Contribution	62,729	69,424	70,381	70,381
SC52000-004: FICA Accrual	2,129	0	0	0
SC52000-005: Medical Insurance - Active	73,215	86,650	84,876	84,876
SC52000-006: Medical Insurance - Retirees	39,372	28,193	51,127	51,127
SC52000-011: Dental Insurance - Active	4,570	5,103	4,743	4,743
SC52000-012: Dental Insurance - Retirees	2,812	3,193	2,763	2,763
Total	**316,844**	**352,851**	**373,927**	**373,927**
54 Contractual Services				
SC54000-005: Licensure/ Accreditation Fees	0	0	60	60
SC54000-006: Occupational Exams	41	50	50	50
SC54001-002: Commercial Services	2,046	3,850	4,000	4,000
SC54001-014: Local Transportation / Parking	75	0	0	0
SC54004-004: Other Expense	0	1,500	1,000	1,000
SC54004-005: Postage	0	200	200	200
SC54005-001: Travel	1,124	3,000	3,000	3,000
Total	**3,286**	**8,600**	**8,310**	**8,310**
55 Supplies & Materials				
SC55000-008: Computer Equipment	0	0	500	500
SC55000-020: Office Supplies	3,528	4,100	4,000	4,000
SC55000-021: Other Supplies	0	0	500	500
Total	**3,528**	**4,100**	**5,000**	**5,000**
900 Interdepartmental Charges				
RC93000-001: Fee For Service - Sender - Dept Non-ICAP	-30,000	-30,000	-30,000	-30,000
SC97001-001: Internal Service - Workers Compensation - Receiver	0	13	0	0
SC97002-001: Internal Service - Liability Insurance - Receiver	9,188	11,801	10,882	10,882
SC97003-001: Internal Service - Risk Management - Receiver	198	206	338	338
SC97004-001: Internal Service - Mailroom - Receiver	5,059	859	866	866
SC97005-001: Internal Service - Information Services - Receiver - Administrative	37,910	65,552	70,664	70,664
SC97005-002: Internal Service - Information Services - Receiver - Direct Charges	16,204	0	0	0
SC97007-007: Internal Service - Buildings - Receiver - County Office Building	94,839	144,051	178,994	178,994
SC97008-001: Internal Service - Fleet - Receiver	18,048	6,067	5,438	5,438
SC98000-016: Fee For Service - Receiver - Sheriff	204,004	70,000	204,000	204,000
SC98000-017: Fee For Service - Receiver - Printing Services	681	2,150	1,805	1,805
Total	**356,131**	**270,699**	**442,987**	**442,987**
940 Indirect Cost Allocation Plan				
RC94002-005: ICAP 2 - Sender - County Executive	-21,355	-308,081	-479,818	-479,818
SC99001-005: ICAP 1 - Receiver - County Executive	-400,873	0	0	0
Total	**-422,228**	**-308,081**	**-479,818**	**-479,818**
Department Total	**1,151,200**	**1,271,044**	**1,287,392**	**1,287,392**

Dept: Cultural & Education Services

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
54 Contractual Services				
SC54001-002: Commercial Services	11,154	1,500	0	0
SC54001-005: Contribution To Agencies	10,433,833	10,264,000	10,326,500	10,326,500
SC54001-006: Contribution To Monroe Community College (MCC)	21,300,000	21,550,000	21,800,000	21,800,000
SC54001-016: Maintenance - Computer Equipment	195,747	230,500	170,700	170,700
SC54001-022: Professional Services	396,949	375,450	352,530	352,530
SC54001-031: Tuition - Other Counties	6,791,562	6,600,000	7,000,000	7,000,000
SC54001-037: Agency Contracts	11,366,307	11,342,000	11,507,536	11,507,536
SC54004-003: Membership	173,533	56,600	115,000	115,000
SC54004-005: Postage	7,019	7,000	0	0
SC54005-001: Travel	9,974	8,000	8,000	8,000
Total	**50,686,078**	**50,435,050**	**51,280,266**	**51,280,266**
55 Supplies & Materials				
SC55000-008: Computer Equipment	763,233	250,000	250,000	250,000
SC55000-016: Library Materials	65,044	51,810	25,000	25,000
SC55000-020: Office Supplies	592	0	0	0
SC55000-021: Other Supplies	335,292	0	0	0
SC55000-024: Technical Supplies	6,417	0	0	0
Total	**1,170,578**	**301,810**	**275,000**	**275,000**
56 Debt Service				
SC56000-001: Bonds	3,180,244	3,155,046	3,522,454	3,522,454
SC56001-001: Interest On Bonds	1,221,965	1,102,787	2,912,060	2,912,060
SC56002-002: Bond Issue Costs - Debt	1,528	0	0	0
Total	**4,403,737**	**4,257,833**	**6,434,514**	**6,434,514**
590 Contributions				
SC59000-001: Provision - Capital Projects	190,000	200,000	210,000	210,000
SC59000-009: Contribution - Debt Service Fund	31,968	0	0	0
Total	**221,968**	**200,000**	**210,000**	**210,000**
900 Interdepartmental Charges				
SC55100-003: Interdepartmental Charge - Sales	23,116	25,000	20,000	20,000
SC97008-001: Internal Service - Fleet - Receiver	34,175	55,048	60,212	60,212
Total	**57,291**	**80,048**	**80,212**	**80,212**
Department Total	**56,539,652**	**55,274,741**	**58,279,992**	**58,279,992**

Dept: District Attorney

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
51 Personnel Services				
SC51000-001: Salaries	15,006,106	15,764,024	17,648,695	17,648,695
SC51000-002: Accrued Salaries	78,173	0	0	0
SC51000-003: Temporary Help	14,985	0	0	0
SC51000-004: Overtime	66,284	135,000	140,000	140,000
SC51000-005: Shift Differential	70,193	80,000	80,000	80,000
SC51000-008: Standby / Call-In Pay	188	0	0	0
SC51000-009: Longevity	15,048	19,406	24,244	24,244
SC51000-012: Mandated Training	0	0	6,296	6,296
SC51000-016: Parking Stipend	28,200	33,000	33,000	33,000
SC51000-019 Stipend	71,667	0	0	0
Total	**15,350,844**	**16,031,430**	**17,932,235**	**17,932,235**
52 Benefits				
SC52000-001: Retirement	1,852,244	3,099,563	3,056,103	3,056,103
SC52000-002: Retirement - Non NYSLRS	7,448	0	0	0
SC52000-003: FICA Contribution	1,128,627	1,272,419	1,365,533	1,365,533
SC52000-004: FICA Accrual	6,074	0	0	0
SC52000-005: Medical Insurance - Active	1,463,650	1,885,061	2,283,739	2,283,739
SC52000-006: Medical Insurance - Retirees	531,867	621,447	660,112	660,112
SC52000-011: Dental Insurance - Active	83,252	102,077	110,757	110,757
SC52000-012: Dental Insurance - Retirees	30,995	39,449	36,378	36,378
Total	**5,104,157**	**7,020,016**	**7,512,622**	**7,512,622**
54 Contractual Services				
SC54000-001: Mileage	14,242	45,000	15,000	15,000
SC54000-002: Training	682	5,000	5,000	5,000
SC54000-005: Licensure/ Accreditation Fees	12,638	15,000	15,000	15,000
SC54000-006: Occupational Exams	1,394	2,500	2,000	2,000
SC54001-002: Commercial Services	17,981	81,400	47,600	47,600
SC54001-012: Software Licenses	205,511	251,266	501,553	501,553
SC54001-014: Local Transportation / Parking	15,483	14,668	17,113	17,113
SC54001-015: Maintenance - Buildings	5,417	30,000	60,000	60,000
SC54001-016: Maintenance - Computer Equipment	193,119	408,518	302,900	302,900
SC54001-017: Maintenance - Equipment	22,985	18,300	18,400	18,400
SC54001-020: Preparation of Legal Transcripts	65,669	80,000	80,000	80,000
SC54001-022: Professional Services	107,650	85,000	90,000	90,000
SC54001-027: Rental Of Equipment	1,301	2,604	3,624	3,624
SC54001-037: Agency Contracts	0	365,000	0	0
SC54001-046 Operating & Maintenance Expenses	206	0	0	0
SC54002-002: Cellular Telephone	12,163	14,250	14,250	14,250
SC54004-001: Confidential Expense	15,000	45,000	60,000	60,000
SC54004-002: Jurors - Fees And Expense	5,715	5,500	7,000	7,000
SC54004-003: Membership	400	16,762	16,762	16,762
SC54004-004: Other Expense	194	26,528	0	0
SC54004-005: Postage	11,399	30,000	30,000	30,000
SC54005-001: Travel	24,404	70,825	20,000	20,000
Total	**733,553**	**1,613,121**	**1,306,202**	**1,306,202**

Dept: District Attorney

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
55 Supplies & Materials				
SC55000-001: Books / Periodicals	14,628	20,000	21,000	21,000
SC55000-008: Computer Equipment	13,035	0	0	0
SC55000-013: Institutional Supplies	2,931	0	0	0
SC55000-015: Law Enforce / Safety Supplies	5,150	5,000	5,000	5,000
SC55000-017: Medical / Lab Supplies	1,492	0	1,500	1,500
SC55000-020: Office Supplies	29,455	40,000	40,000	40,000
SC55000-021: Other Supplies	45,869	315,497	25,000	25,000
SC55000-024: Technical Supplies	9,883	31,000	31,000	31,000
Total	**122,443**	**411,497**	**123,500**	**123,500**
552 Asset Equipment				
SC55200-003: Asset Vehicle	85,793	0	0	0
Total	**85,793**	**0**	**0**	**0**
900 Interdepartmental Charges				
RC93000-015: Fee For Service - Sender - District Attorney	-60,000	-60,000	-102,500	-102,500
SC97000-001: Internal Service - Unemployment Insurance - Receiver	11,197	1,194	9,402	9,402
SC97001-001: Internal Service - Workers Compensation - Receiver	4,539	9,464	5,182	5,182
SC97002-001: Internal Service - Liability Insurance - Receiver	160,635	195,816	191,903	191,903
SC97003-001: Internal Service - Risk Management - Receiver	3,112	3,240	5,899	5,899
SC97004-001: Internal Service - Mailroom - Receiver	54	1,183	1,192	1,192
SC97005-001: Internal Service - Information Services - Receiver - Administrative	575,984	912,292	1,063,398	1,063,398
SC97005-002: Internal Service - Information Services - Receiver - Direct Charges	250,535	0	0	0
SC97007-004: Internal Service - Buildings - Receiver - Records Storage	129,878	125,209	133,724	133,724
SC97007-006: Internal Service - Buildings - Receiver - Hall Of Justice	468,525	489,208	592,483	592,483
SC97008-001: Internal Service - Fleet - Receiver	164,893	127,267	139,205	139,205
SC98000-008: Fee For Service - Receiver - Communications	5,021	5,108	0	0
SC98000-017: Fee For Service - Receiver - Printing Services	8,804	5,435	7,033	7,033
SC98000-020: Fee For Service - Receiver - Transportation	291	0	0	0
Total	**1,723,468**	**1,815,416**	**2,046,921**	**2,046,921**
Department Total	**23,120,258**	**26,891,480**	**28,921,480**	**28,921,480**

Dept: Diversity, Equity and Inclusion

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
51 Personnel Services				
SC51000-001: Salaries	732,978	777,817	823,133	823,133
SC51000-002: Accrued Salaries	3,061	0	0	0
SC51000-009: Longevity	378	475	850	850
SC51000-016: Parking Stipend	1,200	1,200	1,200	1,200
Total	**737,617**	**779,492**	**825,183**	**825,183**
52 Benefits				
SC52000-001: Retirement	70,471	132,309	140,737	140,737
SC52000-002: Retirement - Non NYSLRS	17,099	0	0	0
SC52000-003: FICA Contribution	54,033	59,540	63,035	63,035
SC52000-004: FICA Accrual	222	0	0	0
SC52000-005: Medical Insurance - Active	84,961	89,147	104,096	104,096
SC52000-011: Dental Insurance - Active	4,855	4,905	4,905	4,905
Total	**231,641**	**285,901**	**312,773**	**312,773**
54 Contractual Services				
SC54000-001: Mileage	884	1,500	800	800
SC54000-002: Training	4,017	6,000	2,000	2,000
SC54001-002: Commercial Services	140,072	5,000	2,500	2,500
SC54001-012: Software Licenses	5,583	5,727	20,000	20,000
SC54001-013: Leasing-Vehicles	120	0	0	0
SC54001-022: Professional Services	37,607	57,000	77,900	77,900
SC54001-037: Agency Contracts	50,000	75,000	75,000	75,000
SC54002-002: Cellular Telephone	1,105	1,300	900	900
SC54004-003: Membership	1,400	2,500	800	800
SC54004-004: Other Expense	58,069	0	0	0
SC54004-005: Postage	43	0	0	0
SC54005-001: Travel	8,485	0	0	0
Total	**307,385**	**154,027**	**179,900**	**179,900**
55 Supplies & Materials				
SC55000-001: Books / Periodicals	1,459	2,000	800	800
SC55000-003: Clothing	1,780	3,000	2,000	2,000
SC55000-008: Computer Equipment	2,280	500	0	0
SC55000-012: Food & Refreshments	996	2,500	1,000	1,000
SC55000-020: Office Supplies	1,458	3,700	1,500	1,500
SC55000-021: Other Supplies	0	500	0	0
SC55000-024: Technical Supplies	595	0	0	0
Total	**8,568**	**12,200**	**5,300**	**5,300**
900 Interdepartmental Charges				
SC97000-001: Internal Service - Unemployment Insurance - Receiver	0	3,346	3,084	3,084
SC97002-001: Internal Service - Liability Insurance - Receiver	7,768	9,084	8,979	8,979
SC97003-001: Internal Service - Risk Management - Receiver	167	159	279	279
SC97004-001: Internal Service - Mailroom - Receiver	0	13	13	13
SC97005-001: Internal Service - Information Services - Receiver - Administrative	28,423	33,574	70,333	70,333
SC97005-002: Internal Service - Information Services - Receiver - Direct Charges	7,707	0	0	0
SC97007-008: Internal Service - Buildings - Receiver - Cityplace	31,200	36,736	50,391	50,391
SC98000-007: Fee For Service - Receiver - Human Resources - Non-ICAP	4,165	0	0	0
SC98000-008: Fee For Service - Receiver - Communications	0	0	28,869	28,869
SC98000-017: Fee For Service - Receiver - Printing Services	106	715	596	596
Total	**79,536**	**83,627**	**162,544**	**162,544**
Department Total	**1,364,747**	**1,315,247**	**1,485,700**	**1,485,700**

Dept: Environmental Services

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
51 Personnel Services				
SC51000-001: Salaries	17,651,706	19,039,949	20,683,208	20,683,208
SC51000-002: Accrued Salaries	96,169	0	0	0
SC51000-003: Temporary Help	42,411	7,000	7,000	7,000
SC51000-004: Overtime	869,720	879,300	898,000	898,000
SC51000-005: Shift Differential	40,365	41,950	41,800	41,800
SC51000-008: Standby / Call-In Pay	549,835	443,229	541,650	541,650
SC51000-009: Longevity	95,406	111,524	111,574	111,574
SC51000-016: Parking Stipend	33,000	33,600	39,600	39,600
SC51000-018: Compensated Absences	372,663	9,000	190,500	190,500
Total	**19,751,275**	**20,565,552**	**22,513,332**	**22,513,332**
52 Benefits				
SC52000-001: Retirement	2,676,426	3,488,452	3,765,318	3,765,318
SC52000-002: Retirement - Non NYSLRS	25,113	21,600	21,600	21,600
SC52000-003: FICA Contribution	1,407,851	1,569,933	1,701,722	1,701,722
SC52000-004: FICA Accrual	6,924	0	0	0
SC52000-005: Medical Insurance - Active	3,018,735	4,058,666	4,643,303	4,643,303
SC52000-006: Medical Insurance - Retirees	2,592,937	2,790,744	2,842,281	2,842,281
SC52000-007: Net OPEB Obligation Per Actuary Analysis	-1,397,045	0	0	0
SC52000-008: Net Change In Pension Balances	712,199	0	0	0
SC52000-011: Dental Insurance - Active	145,523	190,467	194,454	194,454
SC52000-012: Dental Insurance - Retirees	139,646	169,637	179,519	179,519
Total	**9,328,309**	**12,289,499**	**13,348,197**	**13,348,197**

Dept: Environmental Services

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
54 Contractual Services				
SC54000-001: Mileage	151	0	0	0
SC54000-002: Training	17,335	26,250	25,450	25,450
SC54000-004: Clothing Allowance	21,957	20,000	22,000	22,000
SC54000-005: Licensure/ Accreditation Fees	11,053	21,050	23,975	23,975
SC54000-006: Occupational Exams	8,173	11,900	10,000	10,000
SC54000-007: Tool Allowance	3,931	6,000	6,000	6,000
SC54001-001: Construction Expense	45,523	50,500	45,200	45,200
SC54001-002: Commercial Services	4,265,864	5,033,487	4,992,748	4,992,748
SC54001-004: Contracted Debt Service	1,268,549	1,294,378	1,164,796	1,164,796
SC54001-007: Erroneous Assessments	0	2,000	2,000	2,000
SC54001-009: Insurance Premiums	67,455	46,000	0	0
SC54001-012: Software Licenses	170,573	438,100	561,630	561,630
SC54001-015: Maintenance - Buildings	1,298,243	2,631,350	2,641,204	2,641,204
SC54001-016: Maintenance - Computer Equipment	185,387	262,020	342,050	342,050
SC54001-017: Maintenance - Equipment	1,985,622	1,482,200	1,574,000	1,574,000
SC54001-022: Professional Services	5,002,441	1,493,325	1,566,700	1,566,700
SC54001-025: Public Works Contracts	4,828,608	4,470,158	5,221,935	5,221,935
SC54001-027: Rental Of Equipment	254,422	159,200	172,700	172,700
SC54001-028: Rental Of Space	1,933,309	1,981,207	585,924	585,924
SC54001-029: Solid Waste Transfer Contracts	10,305,734	10,369,110	10,373,183	10,373,183
SC54001-030: Taxes/Assessments	478,610	625,707	426,350	426,350
SC54001-037: Agency Contracts	14,152,901	11,672,426	14,726,700	14,726,700
SC54002-001: Telephone	53,851	59,700	59,700	59,700
SC54002-002: Cellular Telephone	100,554	105,175	154,225	154,225
SC54004-003: Membership	105,043	60,080	62,600	62,600
SC54004-004: Other Expense	105,122	159,405	169,495	169,495
SC54004-005: Postage	425	575	575	575
SC54004-006: Public Notices	991	500	5,000	5,000
SC54004-009: Refund Of Prior Year Revenue	690	0	0	0
SC54005-001: Travel	36,365	29,000	28,000	28,000
SC54009-001: Utilities - Other/Steam/Water	2,769,966	2,643,999	2,949,052	2,949,052
SC54009-002: Utilities - Gas	1,127,565	1,370,570	1,254,500	1,254,500
SC54009-003: Utilities - Electric	8,375,949	9,497,000	10,923,340	10,923,340
Total	**58,982,362**	**56,022,372**	**60,091,032**	**60,091,032**

Dept: Environmental Services

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
55 Supplies & Materials				
SC55000-001: Books / Periodicals	3,564	5,000	2,000	2,000
SC55000-002: Chemicals / Biologicals	6,359,173	7,623,005	7,216,410	7,216,410
SC55000-003: Clothing	42,731	70,000	50,400	50,400
SC55000-004: Commissary	2,002	1,000	1,000	1,000
SC55000-006: Construction Supplies	1,376,205	1,329,100	1,308,400	1,308,400
SC55000-007: Diesel Fuel	389,883	416,000	579,000	579,000
SC55000-008: Computer Equipment	41,871	36,000	35,000	35,000
SC55000-010: Fuel	60,629	76,500	76,500	76,500
SC55000-011: Gasoline	867,296	950,000	1,202,500	1,202,500
SC55000-012: Food & Refreshments	1,197	0	1,200	1,200
SC55000-013: Institutional Supplies	309,052	322,400	349,200	349,200
SC55000-014: Landscaping / Farm Supplies	146,283	156,000	149,000	149,000
SC55000-015: Law Enforce / Safety Supplies	77,060	78,000	87,500	87,500
SC55000-017: Medical / Lab Supplies	266,066	117,800	116,600	116,600
SC55000-018: Vehicle Maintenance	184,070	166,100	182,500	182,500
SC55000-020: Office Supplies	29,375	35,900	38,600	38,600
SC55000-021: Other Supplies	187,898	363,802	402,057	402,057
SC55000-023: Recreational Supplies	2,023	0	1,000	1,000
SC55000-024: Technical Supplies	2,224,951	2,712,937	2,553,500	2,553,500
SC55000-025: Vehicle Parts	909,525	784,000	790,000	790,000
Total	**13,480,854**	**15,243,544**	**15,142,367**	**15,142,367**
552 Asset Equipment				
SC55200-003: Asset Vehicle	824,653	990,783	980,500	980,500
SC55200-004: Asset Equipment	70,931	205,000	194,000	194,000
Total	**895,584**	**1,195,783**	**1,174,500**	**1,174,500**
56 Debt Service				
SC56000-001: Bonds	19,429,547	17,362,584	19,162,619	19,162,619
SC56001-001: Interest On Bonds	7,205,527	7,525,230	8,006,048	8,006,048
SC56002-002: Bond Issue Costs - Debt	64,838	0	0	0
Total	**26,699,912**	**24,887,814**	**27,168,667**	**27,168,667**
590 Contributions				
SC59000-001: Provision - Capital Projects	5,600,000	5,300,000	5,500,000	5,500,000
Total	**5,600,000**	**5,300,000**	**5,500,000**	**5,500,000**
900 Interdepartmental Charges				
RC91000-001: Work Order Charges - Labor - Sender	-2,819,325	-2,797,046	-2,957,210	-2,957,210
RC91000-002: Work Order Charges - Vehicles - Sender	-1,113,616	-606,958	-751,422	-751,422
RC91000-003: Work Order Charges - PW Admin - Sender	-4,523,473	-3,640,850	-3,994,350	-3,994,350
RC91000-004: Work Order Charges - Facilities M&C - Sender	-1,937,647	-2,162,030	-2,393,215	-2,393,215
RC92007-001: Internal Service - Buildings - Sender - Building Operations	-1,689,262	-1,762,897	-2,856,557	-2,856,557
RC92007-004: Internal Service - Buildings - Sender - Records Storage	-506,052	-481,805	-514,574	-514,574
RC92007-005: Internal Service - Buildings - Sender - Civic Center Complex	-6,958,388	-7,399,202	-8,475,099	-8,475,099
RC92007-006: Internal Service - Buildings - Sender - Hall Of Justice	-5,863,580	-6,122,422	-7,414,902	-7,414,902
RC92007-007: Internal Service - Buildings - Sender - County Office Building	-1,810,784	-2,183,641	-2,713,327	-2,713,327
RC92007-008: Internal Service - Buildings - Sender - Cityplace	-2,837,461	-3,369,971	-4,616,385	-4,616,385
RC92007-009: Internal Service - Buildings - Sender - Iola Powerhouse Utilities	-2,899,911	-3,405,599	-3,545,464	-3,545,464
RC92007-010: Internal Service - Buildings - Sender - Health & Human Service Building	-2,987,474	-3,285,465	-3,506,581	-3,506,581
RC92007-011: Internal Service - Buildings - Sender - Public Safety Building	-2,650,428	-2,686,797	-2,696,189	-2,696,189
RC92007-012: Internal Service - Buildings - Sender - 691 St Paul Building	-4,291,764	-4,794,007	-1,210,651	-1,210,651
RC92007-013: Internal Service - Buildings - Sender - Maintenance And Construction	-1,949,886	-1,537,578	-1,463,015	-1,463,015

Dept: Environmental Services

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
RC92007-014: Internal Service - Buildings - Sender - Pediatric Visitation Center	-780,790	-915,008	-885,994	-885,994
RC92007-015: Internal Service - Buildings - Sender - Public Safety Crime Lab	-307,163	-497,447	-531,595	-531,595
RC92008-001: Internal Service - Fleet - Sender	-5,227,869	-5,480,203	-5,994,466	-5,994,466
RC93000-022: Fee For Service - Sender - Solid Waste	-248,780	-285,000	-66,235	-66,235
RC93000-023: Fee For Service - Sender - Pure Waters Gates Chili Ogden	-41,713	-44,568	-45,905	-45,905
RC93000-024: Fee For Service - Sender - Pure Waters Administration	-3,828,056	-6,021,690	-6,590,268	-6,590,268
RC93000-027: Fee For Service - Sender - Pure Waters Rochester	-577,430	-342,986	-349,495	-349,495
RC93000-028: Fee For Service - Sender - Pure Waters Admin/Labor	-18,954,225	-21,147,354	-22,663,424	-22,663,424
RC93000-029: Fee For Service - Sender - Pure Waters Admin//Parts	-7,618,522	-10,508,621	-9,543,091	-9,543,091
RC93000-030: Fee For Service - Sender - Fleet Center Facility	-495,098	-549,600	-602,000	-602,000
SC55100-001: Interdepartmental Charge - Ground Maintenance	50,000	50,000	50,000	50,000
SC96000-001: Work Order Charges - Labor - Receiver	2,550,527	2,551,636	2,700,800	2,700,800
SC96000-002: Work Order Charges - Vehicles - Receiver	1,094,507	595,636	740,200	740,200
SC96000-003: Work Order Charges - PW Admin - Receiver	4,524,290	3,621,350	3,974,850	3,974,850
SC96000-004: Work Order Charges - Facilities M&C - Receiver	1,468,030	1,872,000	2,088,185	2,088,185
SC97000-001: Internal Service - Unemployment Insurance - Receiver	9,410	33,421	26,598	26,598
SC97001-001: Internal Service - Workers Compensation - Receiver	253,588	252,825	288,283	288,283
SC97002-001: Internal Service - Liability Insurance - Receiver	197,431	243,780	228,458	228,458
SC97003-001: Internal Service - Risk Management - Receiver	4,031	3,961	6,829	6,829
SC97004-001: Internal Service - Mailroom - Receiver	4,126	5,594	5,639	5,639
SC97005-001: Internal Service - Information Services - Receiver - Administrative	946,647	2,001,237	2,272,457	2,272,457
SC97005-002: Internal Service - Information Services - Receiver - Direct Charges	355,644	0	0	0
SC97006-001: Internal Service - Health Human Services - Receiver - Administration	4,271	5,576	5,688	5,688
SC97007-001: Internal Service - Buildings - Receiver - Building Operations	1,689,262	1,762,897	2,856,557	2,856,557
SC97007-002: Internal Service - Buildings - Receiver - Building Security Services	0	0	-3,119,748	-3,119,748
SC97007-004: Internal Service - Buildings - Receiver - Records Storage	8,667	9,903	10,577	10,577
SC97007-005: Internal Service - Buildings - Receiver - Civic Center Complex	3,802,063	4,042,834	4,630,691	4,630,691
SC97007-008: Internal Service - Buildings - Receiver - Cityplace	598,025	709,774	973,594	973,594
SC97007-009: Internal Service - Buildings - Receiver - Iola Powerhouse Utilities	579,982	681,120	616,955	616,955
SC97007-013: Internal Service - Buildings - Receiver - Maintenance And Construction	1,173,695	1,004,990	956,348	956,348
SC97008-001: Internal Service - Fleet - Receiver	1,319,181	1,321,730	1,445,719	1,445,719
SC98000-001: Fee For Service - Receiver - Dept Non-ICAP	157,000	157,000	157,000	157,000
SC98000-003: Fee For Service - Receiver - Debt Service Chargeback	231,569	221,163	220,775	220,775
SC98000-004: Fee For Service - Receiver - Planning	52,000	52,000	74,000	74,000
SC98000-005: Fee For Service - Receiver - Law Non-ICAP	66,770	73,909	84,336	84,336
SC98000-007: Fee For Service - Receiver - Human Resources - Non-ICAP	0	1,000	1,000	1,000
SC98000-008: Fee For Service - Receiver - Communications	76,696	78,000	8,176	8,176
SC98000-010: Fee For Service - Receiver - Public Safety Communications	0	1,500	1,500	1,500
SC98000-014: Fee For Service - Receiver - Public Safety Security	3,037,111	2,989,309	3,888,347	3,888,347
SC98000-016: Fee For Service - Receiver - Sheriff	19,620	17,000	20,000	20,000
SC98000-017: Fee For Service - Receiver - Printing Services	1,723	22,052	16,936	16,936
SC98000-020: Fee For Service - Receiver - Transportation	3,677	102,500	2,500	2,500
SC98000-021: Fee For Service - Receiver - Airport	23,341	25,000	25,000	25,000
SC98000-022: Fee For Service - Receiver - Solid Waste	248,105	285,000	66,235	66,235
SC98000-024: Fee For Service - Receiver - Pure Waters Administration	3,718,839	5,871,628	6,450,818	6,450,818
SC98000-027: Fee For Service - Receiver - Pure Waters Rochester	12,011	10,825	12,000	12,000
SC98000-028: Fee For Service - Receiver - Pure Waters Admin/Labor	18,693,590	20,887,709	22,402,683	22,402,683
SC98000-029: Fee For Service - Receiver - Pure Waters Admin//Parts	7,615,566	10,508,621	9,543,091	9,543,091
SC98000-030: Fee For Service - Receiver - Fleet Center Facility	312,441	370,007	421,408	421,408
SC98000-031: Fee For Service - Receiver - Parks	6,680	14,195	14,195	14,195
Total	**-28,008,581**	**-29,570,063**	**-32,212,734**	**-32,212,734**

Dept: Environmental Services

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
940 Indirect Cost Allocation Plan				
SC99001-001: ICAP 1 - Receiver - Human Resources	110,159	0	0	0
SC99001-002: ICAP 1 - Receiver - Law Department	7,686	0	0	0
SC99001-003: ICAP 1 - Receiver - Purchasing	907,965	0	0	0
SC99001-004: ICAP 1 - Receiver - Finance	67,332	0	0	0
SC99001-005: ICAP 1 - Receiver - County Executive	140,934	0	0	0
SC99001-006: ICAP 1 - Receiver - Controller Payroll	11,065	0	0	0
SC99001-007: ICAP 1 - Receiver - Controller Accounting	333,344	0	0	0
SC99001-008: ICAP 1 - Receiver - Controller Accounts Payable	101,214	0	0	0
SC99001-009: ICAP 1 - Receiver - Budget	138,321	0	0	0
SC99001-010: ICAP 1 - Receiver - Treasury	57,982	0	0	0
SC99002-001: ICAP 2 - Receiver - Human Resources	6,343	231,663	248,677	248,677
SC99002-002: ICAP 2 - Receiver - Law Department	3,230	6,398	12,806	12,806
SC99002-003: ICAP 2 - Receiver - Purchasing	24,101	1,571,422	1,243,110	1,243,110
SC99002-004: ICAP 2 - Receiver - Finance	5,501	80,911	60,828	60,828
SC99002-005: ICAP 2 - Receiver - County Executive	7,504	81,539	146,686	146,686
SC99002-006: ICAP 2 - Receiver - Controller Payroll	127	8,420	0	0
SC99002-007: ICAP 2 - Receiver - Controller Accounting	3,887	408,871	515,878	515,878
SC99002-008: ICAP 2 - Receiver - Controller Accounts Payable	1,158	89,879	92,835	92,835
SC99002-009: ICAP 2 - Receiver - Budget	2,114	204,355	134,544	134,544
SC99002-010: ICAP 2 - Receiver - Treasury	3,172	62,576	45,002	45,002
Total	**1,933,139**	**2,746,034**	**2,500,366**	**2,500,366**
Department Total	**108,662,854**	**108,680,535**	**115,225,727**	**115,225,727**

Dept: Finance

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
51 Personnel Services				
SC51000-001: Salaries	6,860,883	5,689,634	5,660,625	5,660,625
SC51000-002: Accrued Salaries	40,826	0	0	0
SC51000-003: Temporary Help	21,679	3,600	3,600	3,600
SC51000-004: Overtime	24,205	17,000	10,000	10,000
SC51000-009: Longevity	18,684	19,561	20,198	20,198
SC51000-012: Mandated Training	1,245	3,000	2,000	2,000
SC51000-016: Parking Stipend	21,600	24,300	24,900	24,900
Total	**6,989,122**	**5,757,095**	**5,721,323**	**5,721,323**
52 Benefits				
SC52000-001: Retirement	854,900	978,366	971,500	971,500
SC52000-002: Retirement - Non NYSLRS	29,931	0	0	0
SC52000-003: FICA Contribution	500,623	440,545	435,437	435,437
SC52000-004: FICA Accrual	3,269	0	0	0
SC52000-005: Medical Insurance - Active	956,963	1,029,646	1,001,590	1,001,590
SC52000-006: Medical Insurance - Retirees	426,283	439,438	453,373	453,373
SC52000-007: Net OPEB Obligation Per Actuary Analysis	-36,077	0	0	0
SC52000-008: Net Change In Pension Balances	-33,032	0	0	0
SC52000-011: Dental Insurance - Active	49,212	52,153	45,088	45,088
SC52000-012: Dental Insurance - Retirees	26,807	32,520	32,483	32,483
Total	**2,778,879**	**2,972,668**	**2,939,471**	**2,939,471**
54 Contractual Services				
SC54000-001: Mileage	1,109	1,800	1,100	1,100
SC54000-002: Training	6,300	15,750	6,760	6,760
SC54000-005: Licensure/ Accreditation Fees	0	0	120	120
SC54000-006: Occupational Exams	431	250	250	250
SC54001-002: Commercial Services	81,232	100,125	80,600	80,600
SC54001-012: Software Licenses	85,969	32,031	54,524	54,524
SC54001-015: Maintenance - Buildings	0	6,000	6,000	6,000
SC54001-016: Maintenance - Computer Equipment	10,251	7,000	5,950	5,950
SC54001-017: Maintenance - Equipment	1,416	5,500	5,500	5,500
SC54001-022: Professional Services	34,990,297	617,870	589,530	589,530
SC54001-027: Rental Of Equipment	8,890	8,890	8,890	8,890
SC54001-028: Rental Of Space	102,612	0	10,000	10,000
SC54001-030: Taxes/Assessments	460	375	400	400
SC54001-032: Inspection Services	247	0	0	0
SC54001-033: Bank Fees	150	0	0	0
SC54002-002: Cellular Telephone	1,730	2,340	900	900
SC54004-003: Membership	4,826	5,125	5,225	5,225
SC54004-004: Other Expense	6,595	3,203	3,092	3,092
SC54004-005: Postage	235,279	400,900	400,500	400,500
SC54004-006: Public Notices	62,620	59,500	63,000	63,000
SC54004-009: Refund Of Prior Year Revenue	72,769	0	0	0
SC54005-001: Travel	15,404	3,000	3,000	3,000
SC54009-002: Utilities - Gas	1,420	0	0	0
SC54009-003: Utilities - Electric	2,012	0	0	0
Total	**35,692,019**	**1,269,659**	**1,245,341**	**1,245,341**

Dept: Finance

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
55 Supplies & Materials				
SC55000-001: Books / Periodicals	3,527	3,690	3,438	3,438
SC55000-003: Clothing	3,149	0	0	0
SC55000-005: Computer Software	0	1,000	964	964
SC55000-006: Construction Supplies	2,072	3,948	0	0
SC55000-008: Computer Equipment	2,888	6,000	6,700	6,700
SC55000-020: Office Supplies	20,264	32,350	30,400	30,400
SC55000-021: Other Supplies	69,986	262,000	119,000	119,000
SC55000-024: Technical Supplies	6,552	5,000	5,000	5,000
Total	**108,438**	**313,988**	**165,502**	**165,502**
900 Interdepartmental Charges				
RC92004-001: Internal Service - Mailroom - Sender	-301,793	-466,033	-469,813	-469,813
SC55100-002: Interdepartmental Charge - MCH	114,948	118,396	0	0
SC97000-001: Internal Service - Unemployment Insurance - Receiver	14,306	7,470	2,659	2,659
SC97001-001: Internal Service - Workers Compensation - Receiver	0	25	0	0
SC97002-001: Internal Service - Liability Insurance - Receiver	71,177	83,727	71,043	71,043
SC97003-001: Internal Service - Risk Management - Receiver	1,270	1,339	1,941	1,941
SC97004-001: Internal Service - Mailroom - Receiver	75,879	110,805	111,703	111,703
SC97005-001: Internal Service - Information Services - Receiver - Administrative	1,749,051	1,567,410	942,890	942,890
SC97005-002: Internal Service - Information Services - Receiver - Direct Charges	113,572	0	0	0
SC97007-004: Internal Service - Buildings - Receiver - Records Storage	742	538	574	574
SC97007-007: Internal Service - Buildings - Receiver - County Office Building	477,809	642,446	798,284	798,284
SC97007-008: Internal Service - Buildings - Receiver - Cityplace	3,836	4,516	0	0
SC97007-013: Internal Service - Buildings - Receiver - Maintenance And Construction	0	6,387	6,077	6,077
SC97008-001: Internal Service - Fleet - Receiver	3,259	4,215	4,610	4,610
SC98000-007: Fee For Service - Receiver - Human Resources - Non-ICAP	2,000	0	0	0
SC98000-013: Fee For Service - Receiver - Public Safety Central Police	75,958	70,000	142,590	142,590
SC98000-017: Fee For Service - Receiver - Printing Services	10,335	12,916	12,815	12,815
SC98000-020: Fee For Service - Receiver - Transportation	607	0	0	0
SC98000-024: Fee For Service - Receiver - Pure Waters Administration	5,200	0	0	0
SC98000-028: Fee For Service - Receiver - Pure Waters Admin/Labor	159,935	154,000	154,000	154,000
Total	**2,578,091**	**2,318,157**	**1,779,373**	**1,779,373**
940 Indirect Cost Allocation Plan				
RC94002-003: ICAP 2 - Sender - Purchasing	-28,116	-1,727,610	-1,397,344	-1,397,344
RC94002-004: ICAP 2 - Sender - Finance	-15,657	-292,916	-195,620	-195,620
RC94002-006: ICAP 2 - Sender - Controller Payroll	-701	-48,308	0	0
RC94002-007: ICAP 2 - Sender - Controller Accounting	-11,377	-1,136,892	-1,313,957	-1,313,957
RC94002-008: ICAP 2 - Sender - Controller Accounts Payable	-2,091	-168,723	-176,395	-176,395
RC94002-009: ICAP 2 - Sender - Budget	-3,782	-306,149	-239,871	-239,871
RC94002-010: ICAP 2 - Sender - Treasury	-6,461	-108,311	-98,659	-98,659
SC99001-003: ICAP 1 - Receiver - Purchasing	-1,059,122	0	0	0
SC99001-004: ICAP 1 - Receiver - Finance	-191,521	0	0	0
SC99001-006: ICAP 1 - Receiver - Controller Payroll	-60,661	0	0	0
SC99001-007: ICAP 1 - Receiver - Controller Accounting	-975,931	0	0	0
SC99001-008: ICAP 1 - Receiver - Controller Accounts Payable	-183,144	0	0	0
SC99001-009: ICAP 1 - Receiver - Budget	-247,347	0	0	0
SC99001-010: ICAP 1 - Receiver - Treasury	-118,167	0	0	0
Total	**-2,904,078**	**-3,788,909**	**-3,421,846**	**-3,421,846**
Department Total	**45,242,471**	**8,842,658**	**8,429,164**	**8,429,164**

Dept: Finance - Unallocated

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
52 Benefits				
RC52000-003: Dental Insurance - Active	-2,359,306	0	0	0
RC52000-004: Dental Insurance - Retirees	-1,539,187	0	0	0
SC52000-005: Medical Insurance - Active	0	8,100,000	12,200,000	12,200,000
SC52000-011: Dental Insurance - Active	0	53,000	53,000	53,000
Total	**-3,898,493**	**8,153,000**	**12,253,000**	**12,253,000**
54 Contractual Services				
SC53200-001: Contingencies	0	250,000	250,000	250,000
SC54000-001: Mileage	2,036	0	0	0
SC54001-002: Commercial Services	101,866	254,000	256,000	256,000
SC54001-007: Erroneous Assessments	922,002	600,000	700,000	700,000
SC54001-008: Excess Coverage Premium	0	0	0	0
SC54001-009: Insurance Premiums	3,496,791	4,027,000	3,793,300	3,793,300
SC54001-010: Insurance - State Charges	611,459	650,000	650,000	650,000
SC54001-011: Judgement / Claims	23,280,901	3,220,000	240,000	240,000
SC54001-015: Maintenance - Buildings	6,943	71,200	71,200	71,200
SC54001-016: Maintenance - Computer Equipment	165,000	165,000	165,000	165,000
SC54001-017: Maintenance - Equipment	4,902	5,000	5,000	5,000
SC54001-022: Professional Services	526,678	1,017,000	878,000	878,000
SC54001-027: Rental Of Equipment	47,668	50,000	50,000	50,000
SC54001-028: Rental Of Space	40,829	42,600	44,730	44,730
SC54001-030: Taxes/Assessments	79,472	170,000	167,000	167,000
SC54001-033: Bank Fees	129,171	110,000	140,000	140,000
SC54001-037: Agency Contracts	300,000	0	0	0
SC54001-043: Contrib - RGRTA	3,524,414	3,524,415	3,524,415	3,524,415
SC54004-003: Membership	119,459	140,000	140,000	140,000
SC54004-004: Other Expense	0	12,000	111,000	111,000
SC54004-005: Postage	-200	0	0	0
SC54004-007: Self Insurance Reserve	6,270,681	6,490,000	6,700,000	6,700,000
SC54004-008: Accrued Judgements & Claims	775,412	0	0	0
SC54004-009: Refund Of Prior Year Revenue	290,295	0	0	0
SC54007-001: Public Assistance Benefits	1,947,714	0	0	0
SC54009-001: Utilities - Other/Steam/Water	27,676	40,000	35,000	35,000
SC54009-002: Utilities - Gas	54,559	60,510	62,567	62,567
SC54009-003: Utilities - Electric	382,351	372,310	401,932	401,932
Total	**43,108,079**	**21,271,035**	**18,385,144**	**18,385,144**
55 Supplies & Materials				
SC55000-006: Construction Supplies	62	30,000	30,000	30,000
SC55000-024: Technical Supplies	16	0	0	0
Total	**78**	**30,000**	**30,000**	**30,000**
56 Debt Service				
SC56000-001: Bonds	7,173,000	6,288,000	2,403,000	2,403,000
SC56001-001: Interest On Bonds	1,448,161	1,142,507	973,674	973,674
SC56002-001: Bond Issue Costs	0	150,000	150,000	150,000
SC56002-002: Bond Issue Costs - Debt	7,958	0	0	0
Total	**8,629,119**	**7,580,507**	**3,526,674**	**3,526,674**

Dept: Finance - Unallocated

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
590 Contributions				
SC59000-001: Provision - Capital Projects	0	5,060,000	0	0
SC59000-004: Contribution - County Office Building	1,438	0	0	0
SC59000-006: Contribution - To Other Internal Service Funds	647,741	125,000	0	0
SC59000-007: Contribution - County Road Fund	28,206,174	28,127,299	28,504,804	28,504,804
SC59000-008: Contribution - Public Library Fund	7,692,068	7,780,000	7,990,000	7,990,000
SC59000-009: Contribution - Debt Service Fund	21,011,845	0	0	0
SC59000-011: Contribution - Monroe Community Hospital	12,671,262	15,191,117	16,831,692	16,831,692
SC59000-012: Contribution - Solid Waste	1,500,000	1,000,000	0	0
Total	**71,730,528**	**57,283,416**	**53,326,496**	**53,326,496**
900 Interdepartmental Charges				
RC92000-001: Internal Service - Unemployment Insurance - Sender	-827,106	-590,000	-700,000	-700,000
RC92001-001: Internal Service - Workers Compensation - Sender	-6,494,199	-7,022,000	-7,095,300	-7,095,300
RC92002-001: Internal Service - Liability Insurance - Sender	-3,957,419	-4,408,000	-4,228,000	-4,228,000
RC92003-001: Internal Service - Risk Management - Sender	-68,250	-70,000	-120,000	-120,000
RC93000-003: Fee For Service - Sender - Debt Service Chargeback	-5,187,993	-4,286,394	-883,100	-883,100
SC96000-001: Work Order Charges - Labor - Receiver	61,862	50,000	60,000	60,000
SC96000-003: Work Order Charges - PW Admin - Receiver	1,053	10,000	10,000	10,000
SC96000-004: Work Order Charges - Facilities M&C - Receiver	144,927	200,000	200,000	200,000
SC97007-013: Internal Service - Buildings - Receiver - Maintenance And Construction	149,825	70,483	67,072	67,072
SC98000-006: Fee For Service - Receiver - Law Insurance Administration	538,000	538,000	538,000	538,000
SC98000-014: Fee For Service - Receiver - Public Safety Security	1,005,205	722,766	1,025,843	1,025,843
SC98000-020: Fee For Service - Receiver - Transportation	650	0	0	0
SC98000-029: Fee For Service - Receiver - Pure Waters Admin//Parts	510	0	0	0
Total	**-14,632,935**	**-14,785,145**	**-11,125,485**	**-11,125,485**
Department Total	**104,936,376**	**79,532,813**	**76,395,829**	**76,395,829**

Dept: Human Resources

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
51 Personnel Services				
SC51000-001: Salaries	1,960,740	2,171,135	2,258,185	2,258,185
SC51000-002: Accrued Salaries	7,758	0	0	0
SC51000-003: Temporary Help	33,448	60,000	58,000	58,000
SC51000-004: Overtime	16,749	4,000	12,500	12,500
SC51000-008: Standby / Call-In Pay	381	0	0	0
SC51000-009: Longevity	7,083	8,524	10,324	10,324
SC51000-011: Tuition Reimbursement	44,698	40,000	40,000	40,000
SC51000-016: Parking Stipend	11,800	13,800	12,000	12,000
SC51000-017: Retention	-4,000	0	0	0
Total	**2,078,657**	**2,297,459**	**2,391,009**	**2,391,009**
52 Benefits				
SC52000-001: Retirement	276,711	371,223	384,859	384,859
SC52000-003: FICA Contribution	146,397	170,563	175,534	175,534
SC52000-004: FICA Accrual	592	0	0	0
SC52000-005: Medical Insurance - Active	374,145	369,154	420,344	420,344
SC52000-006: Medical Insurance - Retirees	157,723	166,144	243,473	243,473
SC52000-011: Dental Insurance - Active	18,596	18,240	20,025	20,025
SC52000-012: Dental Insurance - Retirees	8,059	10,551	10,828	10,828
Total	**982,223**	**1,105,875**	**1,255,063**	**1,255,063**
54 Contractual Services				
SC54000-001: Mileage	5,335	6,000	3,000	3,000
SC54000-006: Occupational Exams	376	0	0	0
SC54000-008: Background Checks	52,548	50,000	50,000	50,000
SC54001-002: Commercial Services	13,191	7,000	1,300	1,300
SC54001-012: Software Licenses	0	10,800	0	0
SC54001-016: Maintenance - Computer Equipment	2,427	3,500	3,500	3,500
SC54001-022: Professional Services	700,791	765,800	771,500	771,500
SC54001-028: Rental Of Space	11,662	10,000	7,000	7,000
SC54001-033: Bank Fees	0	0	4,000	4,000
SC54002-002: Cellular Telephone	1,105	1,500	1,700	1,700
SC54004-003: Membership	100	500	1,150	1,150
SC54004-004: Other Expense	45,319	62,000	40,000	40,000
SC54004-005: Postage	43	0	0	0
SC54004-006: Public Notices	1,114	700	700	700
SC54005-001: Travel	5,234	3,413	1,700	1,700
Total	**839,245**	**921,213**	**885,550**	**885,550**
55 Supplies & Materials				
SC55000-008: Computer Equipment	10	0	0	0
SC55000-012: Food & Refreshments	0	500	1,150	1,150
SC55000-013: Institutional Supplies	0	8,000	9,000	9,000
SC55000-020: Office Supplies	6,055	4,287	6,000	6,000
SC55000-021: Other Supplies	1,976	57,000	0	0
Total	**8,041**	**69,787**	**16,150**	**16,150**

Dept: Human Resources

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
900 Interdepartmental Charges				
SC97000-001: Internal Service - Unemployment Insurance - Receiver	0	925	0	0
SC97002-001: Internal Service - Liability Insurance - Receiver	21,336	25,288	25,064	25,064
SC97003-001: Internal Service - Risk Management - Receiver	448	442	779	779
SC97004-001: Internal Service - Mailroom - Receiver	17,233	22,962	23,148	23,148
SC97005-001: Internal Service - Information Services - Receiver - Administrative	416,154	258,935	279,687	279,687
SC97005-002: Internal Service - Information Services - Receiver - Direct Charges	51,221	0	0	0
SC97007-004: Internal Service - Buildings - Receiver - Records Storage	7,256	8,189	8,746	8,746
SC97007-007: Internal Service - Buildings - Receiver - County Office Building	160,434	262,526	326,207	326,207
SC97008-001: Internal Service - Fleet - Receiver	0	1,498	1,638	1,638
SC98000-007: Fee For Service - Receiver - Human Resources - Non-ICAP	-43,405	-19,000	-40,000	-40,000
SC98000-017: Fee For Service - Receiver - Printing Services	10,364	6,898	8,973	8,973
Total	**641,041**	**568,663**	**634,242**	**634,242**
940 Indirect Cost Allocation Plan				
RC94002-001: ICAP 2 - Sender - Human Resources	-34,546	-1,318,986	-1,397,599	-1,397,599
SC99001-001: ICAP 1 - Receiver - Human Resources	-603,482	0	0	0
Total	**-638,028**	**-1,318,986**	**-1,397,599**	**-1,397,599**
Department Total	**3,911,179**	**3,644,011**	**3,784,415**	**3,784,415**

Dept: Human Services

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
51 Personnel Services				
SC51000-001: Salaries	61,232,473	69,100,267	73,119,044	73,119,044
SC51000-002: Accrued Salaries	244,786	0	0	0
SC51000-003: Temporary Help	932,954	1,508,659	1,488,698	1,488,698
SC51000-004: Overtime	2,361,266	1,660,400	1,605,400	1,605,400
SC51000-005: Shift Differential	123,766	87,200	87,200	87,200
SC51000-008: Standby / Call-In Pay	263,390	228,600	228,600	228,600
SC51000-009: Longevity	346,828	261,956	437,100	437,100
SC51000-010: Tuition Reimbursement - Federation of Social Workers (FSW)	29,364	29,984	29,984	29,984
SC51000-014: Occupational Exams - Reimbursements	8,032	12,600	11,600	11,600
SC51000-016: Parking Stipend	32,400	34,200	33,600	33,600
SC51000-017: Retention	1,500	0	0	0
SC51000-018: Compensated Absences	17,230	0	0	0
Total	**65,593,989**	**72,923,866**	**77,041,226**	**77,041,226**
52 Benefits				
SC52000-001: Retirement	9,381,215	12,127,550	12,891,500	12,891,500
SC52000-002: Retirement - Non NYSLRS	25,505	0	0	0
SC52000-003: FICA Contribution	4,787,961	5,572,619	5,887,690	5,887,690
SC52000-004: FICA Accrual	16,642	0	0	0
SC52000-005: Medical Insurance - Active	10,405,538	13,828,336	14,375,309	14,375,309
SC52000-006: Medical Insurance - Retirees	5,064,806	5,473,301	5,841,812	5,841,812
SC52000-007: Net OPEB Obligation Per Actuary Analysis	-42,766	0	0	0
SC52000-008: Net Change In Pension Balances	-33,866	0	0	0
SC52000-011: Dental Insurance - Active	485,055	657,867	631,380	631,380
SC52000-012: Dental Insurance - Retirees	326,935	406,480	388,684	388,684
Total	**30,417,025**	**38,066,153**	**40,016,375**	**40,016,375**

Dept: Human Services

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
54 Contractual Services				
SC54000-001: Mileage	398,015	372,050	377,250	377,250
SC54000-002: Training	17,567	35,350	37,150	37,150
SC54000-004: Clothing Allowance	20,850	27,600	33,162	33,162
SC54000-005: Licensure/ Accreditation Fees	2,534	4,580	4,580	4,580
SC54000-006: Occupational Exams	33,360	46,900	45,900	45,900
SC54001-002: Commercial Services	1,553,644	2,383,843	2,106,688	2,106,688
SC54001-011: Judgement / Claims	102,730	30,000	30,000	30,000
SC54001-012: Software Licenses	17,094	56,372	86,790	86,790
SC54001-013: Leasing-Vehicles	39	0	0	0
SC54001-015: Maintenance - Buildings	6,254	162,500	125,000	125,000
SC54001-016: Maintenance - Computer Equipment	122,238	125,132	83,200	83,200
SC54001-017: Maintenance - Equipment	29,028	26,000	29,642	29,642
SC54001-019: Medical Expense	44,786	200,000	100,000	100,000
SC54001-022: Professional Services	14,024,926	12,950,091	15,212,406	15,212,406
SC54001-027: Rental Of Equipment	36,380	33,750	31,750	31,750
SC54001-028: Rental Of Space	487,085	531,210	74,090	74,090
SC54001-030: Taxes/Assessments	0	2,000	0	0
SC54001-033: Bank Fees	96,421	105,000	105,000	105,000
SC54001-037: Agency Contracts	68,716,261	74,639,658	77,631,145	77,631,145
SC54002-002: Cellular Telephone	184,200	196,585	188,744	188,744
SC54004-003: Membership	53,280	54,957	53,265	53,265
SC54004-004: Other Expense	1,665,440	2,537,153	1,669,600	1,669,600
SC54004-005: Postage	551,826	455,150	500,100	500,100
SC54004-006: Public Notices	4,257	3,550	3,900	3,900
SC54005-001: Travel	65,152	76,650	74,050	74,050
SC54007-001: Public Assistance Benefits	244,338,086	257,268,990	280,556,344	280,556,344
SC54008-001: MMIS Weekly Shares Report	182,912,930	184,837,175	184,837,175	184,837,175
SC54009-001: Utilities - Other/Steam/Water	10,736	20,000	20,000	20,000
SC54009-002: Utilities - Gas	31,497	40,000	40,000	40,000
SC54009-003: Utilities - Electric	186,944	100,000	276,100	276,100
Total	**515,713,560**	**537,322,246**	**564,333,031**	**564,333,031**
55 Supplies & Materials				
SC55000-001: Books / Periodicals	2,076	3,700	2,100	2,100
SC55000-003: Clothing	57,015	75,800	106,300	106,300
SC55000-004: Commissary	3,986	1,200	3,000	3,000
SC55000-006: Construction Supplies	10,407	31,000	35,000	35,000
SC55000-008: Computer Equipment	745,541	181,500	415,500	415,500
SC55000-011: Gasoline	40	200	500	500
SC55000-012: Food & Refreshments	4,706	7,500	7,500	7,500
SC55000-013: Institutional Supplies	45,089	57,065	55,500	55,500
SC55000-014: Landscaping / Farm Supplies	7,258	5,000	5,000	5,000
SC55000-015: Law Enforce / Safety Supplies	4,408	10,000	10,000	10,000
SC55000-016: Library Materials	0	100	0	0
SC55000-017: Medical / Lab Supplies	44,305	47,300	62,300	62,300
SC55000-018: Vehicle Maintenance	81	50	50	50
SC55000-020: Office Supplies	155,719	192,725	187,300	187,300
SC55000-021: Other Supplies	198,126	237,700	175,700	175,700
SC55000-022: Pharmaceuticals	282	4,000	4,000	4,000
SC55000-023: Recreational Supplies	13,921	11,750	15,000	15,000
SC55000-024: Technical Supplies	86,183	119,317	112,700	112,700
SC55000-025: Vehicle Parts	3,841	2,000	2,000	2,000
Total	**1,382,984**	**987,907**	**1,199,450**	**1,199,450**

Dept: Human Services

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
552 Asset Equipment				
SC55200-003: Asset Vehicle	0	60,000	0	0
SC55200-004: Asset Equipment	0	14,000	0	0
Total	**0**	**74,000**	**0**	**0**
56 Debt Service				
SC56000-001: Bonds	2,342,000	2,725,000	3,001,000	3,001,000
SC56001-001: Interest On Bonds	2,391,910	2,397,174	2,354,099	2,354,099
SC56002-002: Bond Issue Costs - Debt	17,241	0	0	0
Total	**4,751,151**	**5,122,174**	**5,355,099**	**5,355,099**
900 Interdepartmental Charges				
RC92006-001: Internal Service - Health Human Services - Sender - Administration	-461,411	-569,237	-612,239	-612,239
RC92006-003: Internal Service - Health Human Services - Sender - Stockroom	-109,473	-142,545	-146,746	-146,746
RC92006-004: Internal Service - Health Human Services - Sender - Mailroom	-660,834	-598,838	-654,400	-654,400
RC92006-005: Internal Service - Health Human Services - Sender - Building Services	-436,158	-610,645	-665,783	-665,783
RC92006-006: Internal Service - Health Human Services - Sender -Records Retention	-257,331	-260,000	-260,000	-260,000
SC55100-002: Interdepartmental Charge - MCH	188,553	227,012	353,821	353,821
SC96000-001: Work Order Charges - Labor - Receiver	9,588	10,000	10,000	10,000
SC96000-002: Work Order Charges - Vehicles - Receiver	0	1,000	1,000	1,000
SC96000-004: Work Order Charges - Facilities M&C - Receiver	5,630	10,000	10,000	10,000
SC97000-001: Internal Service - Unemployment Insurance - Receiver	288,025	163,360	236,452	236,452
SC97001-001: Internal Service - Workers Compensation - Receiver	1,551,210	1,252,574	1,512,758	1,512,758
SC97002-001: Internal Service - Liability Insurance - Receiver	685,747	831,108	809,356	809,356
SC97003-001: Internal Service - Risk Management - Receiver	13,962	14,412	24,897	24,897
SC97004-001: Internal Service - Mailroom - Receiver	23,303	32,272	32,533	32,533
SC97005-001: Internal Service - Information Services - Receiver - Administrative	1,529,513	1,022,944	1,247,656	1,247,656
SC97005-002: Internal Service - Information Services - Receiver - Direct Charges	119,488	0	0	0
SC97006-001: Internal Service - Health Human Services - Receiver - Administration	381,709	484,401	521,129	521,129
SC97006-003: Internal Service - Health Human Services - Receiver - Stockroom	91,755	128,769	132,491	132,491
SC97006-004: Internal Service - Health Human Services - Receiver - Mailroom	588,743	533,916	586,756	586,756
SC97006-005: Internal Service - Health Human Services - Receiver - Building Services	364,957	525,477	572,732	572,732
SC97006-006: Internal Service - Health Human Services - Receiver -Records Retention	257,331	260,000	260,000	260,000
SC97007-002: Internal Service - Buildings - Receiver - Building Security Services	0	0	3,119,748	3,119,748
SC97007-004: Internal Service - Buildings - Receiver - Records Storage	17,383	16,081	17,174	17,174
SC97007-006: Internal Service - Buildings - Receiver - Hall Of Justice	41,977	43,830	53,083	53,083
SC97007-008: Internal Service - Buildings - Receiver - Cityplace	491,959	597,617	819,749	819,749
SC97007-010: Internal Service - Buildings - Receiver - Health & Human Service Building	2,172,895	2,343,414	2,553,725	2,553,725
SC97007-012: Internal Service - Buildings - Receiver - 691 St Paul Building	4,131,009	4,614,440	1,165,304	1,165,304
SC97007-013: Internal Service - Buildings - Receiver - Maintenance And Construction	39,181	92,056	87,600	87,600
SC97007-014: Internal Service - Buildings - Receiver - Pediatric Visitation Center	663,162	769,890	767,871	767,871
SC97008-001: Internal Service - Fleet - Receiver	152,218	130,592	142,843	142,843
SC98000-005: Fee For Service - Receiver - Law Non-ICAP	4,645,299	5,644,824	5,963,098	5,963,098
SC98000-007: Fee For Service - Receiver - Human Resources - Non-ICAP	9,535	0	6,000	6,000
SC98000-008: Fee For Service - Receiver - Communications	80,863	82,252	102,292	102,292
SC98000-014: Fee For Service - Receiver - Public Safety Security	871,430	762,351	177,049	177,049
SC98000-016: Fee For Service - Receiver - Sheriff	905,325	894,061	1,081,549	1,081,549
SC98000-017: Fee For Service - Receiver - Printing Services	7,763	5,523	7,688	7,688
SC98000-018: Fee For Service - Receiver - Health	5,983	6,381	6,826	6,826
Total	**18,410,289**	**19,319,292**	**20,044,012**	**20,044,012**

Dept: Human Services

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
940 Indirect Cost Allocation Plan				
SC99001-001: ICAP 1 - Receiver - Human Resources	8,066	0	0	0
SC99001-002: ICAP 1 - Receiver - Law Department	16,806	0	0	0
SC99001-003: ICAP 1 - Receiver - Purchasing	19,382	0	0	0
SC99001-004: ICAP 1 - Receiver - Finance	1,916	0	0	0
SC99001-005: ICAP 1 - Receiver - County Executive	4,010	0	0	0
SC99001-006: ICAP 1 - Receiver - Controller Payroll	808	0	0	0
SC99001-007: ICAP 1 - Receiver - Controller Accounting	52,960	0	0	0
SC99001-008: ICAP 1 - Receiver - Controller Accounts Payable	4,957	0	0	0
SC99001-009: ICAP 1 - Receiver - Budget	1,775	0	0	0
SC99001-010: ICAP 1 - Receiver - Treasury	15,250	0	0	0
SC99002-001: ICAP 2 - Receiver - Human Resources	469	18,687	17,629	17,629
SC99002-002: ICAP 2 - Receiver - Law Department	7,035	18,593	43,600	43,600
SC99002-003: ICAP 2 - Receiver - Purchasing	515	25,820	17,380	17,380
SC99002-004: ICAP 2 - Receiver - Finance	156	3,704	2,784	2,784
SC99002-005: ICAP 2 - Receiver - County Executive	214	4,041	6,277	6,277
SC99002-006: ICAP 2 - Receiver - Controller Payroll	8	717	0	0
SC99002-007: ICAP 2 - Receiver - Controller Accounting	619	63,241	73,080	73,080
SC99002-008: ICAP 2 - Receiver - Controller Accounts Payable	57	4,406	7,711	7,711
SC99002-009: ICAP 2 - Receiver - Budget	27	0	1,728	1,728
SC99002-010: ICAP 2 - Receiver - Treasury	834	14,067	16,612	16,612
Total	**135,864**	**153,276**	**186,801**	**186,801**
Department Total	**636,404,862**	**673,968,914**	**708,175,994**	**708,175,994**

Dept: Information Services

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
51 Personnel Services				
SC51000-001: Salaries	5,116,241	5,464,548	5,728,479	5,728,479
SC51000-002: Accrued Salaries	32,779	0	0	0
SC51000-003: Temporary Help	23,430	0	0	0
SC51000-004: Overtime	101,465	75,000	125,000	125,000
SC51000-005: Shift Differential	0	300	300	300
SC51000-008: Standby / Call-In Pay	125,573	75,000	140,000	140,000
SC51000-009: Longevity	10,682	14,075	15,350	15,350
SC51000-016: Parking Stipend	20,000	30,000	23,000	23,000
SC51000-017: Retention	4,000	0	0	0
SC51000-018: Compensated Absences	237,690	0	0	0
Total	**5,671,860**	**5,658,923**	**6,032,129**	**6,032,129**
52 Benefits				
SC52000-001: Retirement	678,284	956,922	1,026,363	1,026,363
SC52000-002: Retirement - Non NYSLRS	8,191	0	0	0
SC52000-003: FICA Contribution	393,982	429,549	458,420	458,420
SC52000-004: FICA Accrual	2,379	0	0	0
SC52000-005: Medical Insurance - Active	720,299	804,653	875,508	875,508
SC52000-006: Medical Insurance - Retirees	510,453	541,788	525,667	525,667
SC52000-007: Net OPEB Obligation Per Actuary Analysis	-157,981	0	0	0
SC52000-008: Net Change In Pension Balances	2,889	0	0	0
SC52000-011: Dental Insurance - Active	34,059	39,141	37,701	37,701
SC52000-012: Dental Insurance - Retirees	23,772	27,880	28,600	28,600
Total	**2,216,327**	**2,799,933**	**2,952,259**	**2,952,259**
54 Contractual Services				
SC54000-001: Mileage	2,116	2,000	10,000	10,000
SC54000-002: Training	33,049	10,000	25,000	25,000
SC54000-006: Occupational Exams	589	1,100	1,100	1,100
SC54001-002: Commercial Services	864	0	400	400
SC54001-012: Software Licenses	2,651,566	7,230,809	6,984,097	6,984,097
SC54001-016: Maintenance - Computer Equipment	1,539,435	0	0	0
SC54001-022: Professional Services	580,915	1,847,258	900,759	900,759
SC54002-001: Telephone	307,409	288,000	274,000	274,000
SC54002-002: Cellular Telephone	26,310	33,000	33,000	33,000
SC54002-004: Telephone Data Lines	0	18,900	122,400	122,400
SC54004-003: Membership	4,693	2,650	2,650	2,650
SC54004-004: Other Expense	70	0	0	0
SC54004-005: Postage	309	700	700	700
SC54005-001: Travel	5,554	2,500	7,500	7,500
Total	**5,152,879**	**9,436,917**	**8,361,606**	**8,361,606**
55 Supplies & Materials				
SC55000-001: Books / Periodicals	41	250	0	0
SC55000-003: Clothing	0	0	3,000	3,000
SC55000-008: Computer Equipment	33,520	28,000	58,000	58,000
SC55000-020: Office Supplies	2,477	6,000	6,687	6,687
SC55000-021: Other Supplies	3,127	0	0	0
SC55000-024: Technical Supplies	6,630	16,500	16,500	16,500
Total	**45,795**	**50,750**	**84,187**	**84,187**

Dept: Information Services

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
552 Asset Equipment				
SC55200-003: Asset Vehicle	0	0	60,000	60,000
Total	**0**	**0**	**60,000**	**60,000**
56 Debt Service				
SC56000-001: Bonds	734,071	0	0	0
SC56001-001: Interest On Bonds	18,352	0	0	0
Total	**752,423**	**0**	**0**	**0**
590 Contributions				
SC59000-002: Provision - I.T. Projects	1,550,000	1,550,000	2,850,000	2,850,000
Total	**1,550,000**	**1,550,000**	**2,850,000**	**2,850,000**
900 Interdepartmental Charges				
RC92005-001: Internal Service - Information Services - Sender - Adminstrative	-13,844,154	-20,152,397	-21,236,777	-21,236,777
RC92005-002: Internal Service - Information Services - Sender - Direct Charges	-3,650,189	0	0	0
SC55100-002: Interdepartmental Charge - MCH	18,190	0	0	0
SC97000-001: Internal Service - Unemployment Insurance - Receiver	22,793	9,728	16,571	16,571
SC97001-001: Internal Service - Workers Compensation - Receiver	0	8	13	13
SC97002-001: Internal Service - Liability Insurance - Receiver	55,312	66,046	63,083	63,083
SC97003-001: Internal Service - Risk Management - Receiver	1,169	1,152	1,961	1,961
SC97004-001: Internal Service - Mailroom - Receiver	1,717	16	17	17
SC97005-001: Internal Service - Information Services - Receiver - Administrative	-276,790	0	0	0
SC97007-007: Internal Service - Buildings - Receiver - County Office Building	50,773	0	0	0
SC97007-008: Internal Service - Buildings - Receiver - Cityplace	282,754	335,830	460,658	460,658
SC97008-001: Internal Service - Fleet - Receiver	7,598	4,199	4,593	4,593
SC98000-010: Fee For Service - Receiver - Public Safety Communications	252	500	500	500
SC98000-017: Fee For Service - Receiver - Printing Services	134	297	210	210
SC98000-021: Fee For Service - Receiver - Airport	184,882	157,175	204,393	204,393
Total	**-17,145,559**	**-19,577,446**	**-20,484,778**	**-20,484,778**
940 Indirect Cost Allocation Plan				
SC99001-001: ICAP 1 - Receiver - Human Resources	25,057	0	0	0
SC99001-002: ICAP 1 - Receiver - Law Department	20,505	0	0	0
SC99001-003: ICAP 1 - Receiver - Purchasing	5,815	0	0	0
SC99001-004: ICAP 1 - Receiver - Finance	7,963	0	0	0
SC99001-005: ICAP 1 - Receiver - County Executive	16,666	0	0	0
SC99001-006: ICAP 1 - Receiver - Controller Payroll	2,515	0	0	0
SC99001-007: ICAP 1 - Receiver - Controller Accounting	27,921	0	0	0
SC99001-008: ICAP 1 - Receiver - Controller Accounts Payable	3,560	0	0	0
SC99001-009: ICAP 1 - Receiver - Budget	39,034	0	0	0
SC99001-010: ICAP 1 - Receiver - Treasury	694	0	0	0
SC99002-001: ICAP 2 - Receiver - Human Resources	1,444	51,931	56,633	56,633
SC99002-002: ICAP 2 - Receiver - Law Department	8,592	34,907	11,174	11,174
SC99002-003: ICAP 2 - Receiver - Purchasing	154	8,437	8,081	8,081
SC99002-004: ICAP 2 - Receiver - Finance	651	15,606	2,817	2,817
SC99002-005: ICAP 2 - Receiver - County Executive	888	16,584	14,732	14,732
SC99002-006: ICAP 2 - Receiver - Controller Payroll	29	1,910	0	0
SC99002-007: ICAP 2 - Receiver - Controller Accounting	325	33,008	35,803	35,803
SC99002-008: ICAP 2 - Receiver - Controller Accounts Payable	41	2,447	3,065	3,065
SC99002-009: ICAP 2 - Receiver - Budget	597	25,265	37,182	37,182
SC99002-010: ICAP 2 - Receiver - Treasury	39	828	110	110
Total	**162,490**	**190,923**	**169,597**	**169,597**
Department Total	**-1,593,785**	**110,000**	**25,000**	**25,000**

Dept: Law

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
51 Personnel Services				
SC51000-001: Salaries	5,248,949	5,968,616	6,656,103	6,656,103
SC51000-002: Accrued Salaries	-27,804	0	0	0
SC51000-003: Temporary Help	45,176	20,000	0	0
SC51000-009: Longevity	9,377	14,011	13,036	13,036
SC51000-014: Occupational Exams - Reimbursements	0	0	100	100
SC51000-016: Parking Stipend	11,400	15,000	15,600	15,600
Total	**5,287,098**	**6,017,627**	**6,684,839**	**6,684,839**
52 Benefits				
SC52000-001: Retirement	684,010	1,029,792	1,139,092	1,139,092
SC52000-002: Retirement - Non NYSLRS	14,136	0	0	0
SC52000-003: FICA Contribution	385,311	463,983	509,147	509,147
SC52000-004: FICA Accrual	-2,067	0	0	0
SC52000-005: Medical Insurance - Active	687,757	804,275	930,450	930,450
SC52000-006: Medical Insurance - Retirees	445,994	458,782	496,599	496,599
SC52000-011: Dental Insurance - Active	31,672	36,360	38,504	38,504
SC52000-012: Dental Insurance - Retirees	24,433	28,461	30,991	30,991
Total	**2,271,246**	**2,821,653**	**3,144,783**	**3,144,783**
54 Contractual Services				
SC54000-001: Mileage	55	400	750	750
SC54000-002: Training	1,060	300	300	300
SC54000-006: Occupational Exams	555	1,000	950	950
SC54001-002: Commercial Services	33,671	31,920	27,400	27,400
SC54001-012: Software Licenses	172,979	133,450	134,905	134,905
SC54001-016: Maintenance - Computer Equipment	16,569	0	0	0
SC54001-017: Maintenance - Equipment	15,515	16,400	16,610	16,610
SC54001-020: Preparation of Legal Transcripts	51,570	42,100	44,600	44,600
SC54001-022: Professional Services	412,283	801,695	754,240	754,240
SC54002-002: Cellular Telephone	2,235	2,400	3,250	3,250
SC54004-003: Membership	4,034	4,500	4,500	4,500
SC54004-004: Other Expense	60	0	0	0
SC54004-005: Postage	10	0	0	0
SC54004-006: Public Notices	3,713	5,000	4,900	4,900
SC54005-001: Travel	8,127	6,000	4,500	4,500
Total	**722,436**	**1,045,165**	**996,905**	**996,905**
55 Supplies & Materials				
SC55000-001: Books / Periodicals	9,147	12,450	17,800	17,800
SC55000-020: Office Supplies	9,985	15,500	17,000	17,000
SC55000-021: Other Supplies	4,204	5,500	5,900	5,900
SC55000-024: Technical Supplies	0	1,200	650	650
Total	**23,336**	**34,650**	**41,350**	**41,350**

Dept: Law

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
900 Interdepartmental Charges				
RC93000-005: Fee For Service - Sender - Law Non-ICAP	-4,952,382	-6,001,360	-6,292,145	-6,292,145
RC93000-006: Fee For Service - Sender - Law Insurance Administration	-538,000	-538,000	-538,000	-538,000
SC97000-001: Internal Service - Unemployment Insurance - Receiver	14,329	0	6,923	6,923
SC97001-001: Internal Service - Workers Compensation - Receiver	263	388	598	598
SC97002-001: Internal Service - Liability Insurance - Receiver	56,355	77,045	69,767	69,767
SC97003-001: Internal Service - Risk Management - Receiver	1,198	1,345	2,168	2,168
SC97004-001: Internal Service - Mailroom - Receiver	19,138	28,191	28,420	28,420
SC97005-001: Internal Service - Information Services - Receiver - Administrative	134,191	169,283	196,261	196,261
SC97005-002: Internal Service - Information Services - Receiver - Direct Charges	36,459	0	0	0
SC97007-004: Internal Service - Buildings - Receiver - Records Storage	16,012	15,766	16,838	16,838
SC97007-006: Internal Service - Buildings - Receiver - Hall Of Justice	35,466	37,032	44,850	44,850
SC97007-007: Internal Service - Buildings - Receiver - County Office Building	133,000	201,049	249,817	249,817
SC97007-008: Internal Service - Buildings - Receiver - Cityplace	17,611	20,735	28,443	28,443
SC97007-013: Internal Service - Buildings - Receiver - Maintenance And Construction	0	2	2	2
SC97008-001: Internal Service - Fleet - Receiver	8,735	9,623	10,526	10,526
SC98000-017: Fee For Service - Receiver - Printing Services	350	2,300	1,243	1,243
Total	**-5,017,275**	**-5,976,601**	**-6,174,289**	**-6,174,289**
940 Indirect Cost Allocation Plan				
RC94002-002: ICAP 2 - Sender - Law Department	-45,507	-104,424	-207,415	-207,415
SC99001-002: ICAP 1 - Receiver - Law Department	-108,606	0	0	0
Total	**-154,113**	**-104,424**	**-207,415**	**-207,415**
Department Total	**3,132,728**	**3,838,070**	**4,486,173**	**4,486,173**

Dept: Legislature

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
51 Personnel Services				
SC51000-001: Salaries	1,761,823	1,908,997	1,903,750	1,903,750
SC51000-002: Accrued Salaries	9,221	0	0	0
SC51000-003: Temporary Help	5,990	0	0	0
SC51000-004: Overtime	8,487	0	0	0
SC51000-009: Longevity	2,000	2,475	2,075	2,075
SC51000-016: Parking Stipend	1,200	1,200	1,200	1,200
Total	**1,788,721**	**1,912,672**	**1,907,025**	**1,907,025**
52 Benefits				
SC52000-001: Retirement	168,660	325,012	346,022	346,022
SC52000-003: FICA Contribution	131,792	146,257	145,794	145,794
SC52000-004: FICA Accrual	744	0	0	0
SC52000-005: Medical Insurance - Active	191,309	212,043	230,465	230,465
SC52000-006: Medical Insurance - Retirees	203,461	201,195	241,630	241,630
SC52000-011: Dental Insurance - Active	11,809	13,221	13,941	13,941
SC52000-012: Dental Insurance - Retirees	7,968	9,575	4,928	4,928
Total	**715,743**	**907,303**	**982,780**	**982,780**
54 Contractual Services				
SC54000-006: Occupational Exams	41	500	500	500
SC54001-002: Commercial Services	149,795	19,500	19,500	19,500
SC54001-012: Software Licenses	44,041	43,095	45,608	45,608
SC54001-014: Local Transportation / Parking	4,535	3,780	3,780	3,780
SC54001-017: Maintenance - Equipment	195	0	2,500	2,500
SC54001-022: Professional Services	10,251	50,500	51,197	51,197
SC54001-028: Rental Of Space	465	0	0	0
SC54002-002: Cellular Telephone	344	400	400	400
SC54004-004: Other Expense	135	60,350	60,349	60,349
SC54004-006: Public Notices	19,172	20,000	25,000	25,000
SC54005-001: Travel	2,964	14,150	14,150	14,150
Total	**231,938**	**212,275**	**222,984**	**222,984**
55 Supplies & Materials				
SC55000-001: Books / Periodicals	66	450	450	450
SC55000-008: Computer Equipment	0	750	750	750
SC55000-013: Institutional Supplies	16	0	0	0
SC55000-020: Office Supplies	2,764	11,000	12,000	12,000
SC55000-021: Other Supplies	8,564	18,222	22,000	22,000
SC55000-024: Technical Supplies	2,597	0	0	0
Total	**14,007**	**30,422**	**35,200**	**35,200**
900 Interdepartmental Charges				
RC93000-001: Fee For Service - Sender - Dept Non-ICAP	-127,000	-127,000	-127,000	-127,000
SC97000-001: Internal Service - Unemployment Insurance - Receiver	15,794	7,430	11,937	11,937
SC97002-001: Internal Service - Liability Insurance - Receiver	18,843	26,030	22,982	22,982
SC97003-001: Internal Service - Risk Management - Receiver	402	449	701	701
SC97004-001: Internal Service - Mailroom - Receiver	23,138	35,910	36,204	36,204
SC97005-001: Internal Service - Information Services - Receiver - Administrative	93,411	236,024	122,831	122,831
SC97005-002: Internal Service - Information Services - Receiver - Direct Charges	53,184	0	0	0
SC97007-007: Internal Service - Buildings - Receiver - County Office Building	178,666	170,866	212,313	212,313
SC98000-016: Fee For Service - Receiver - Sheriff	35,201	60,000	52,000	52,000
SC98000-017: Fee For Service - Receiver - Printing Services	13,051	21,953	14,377	14,377
Total	**304,690**	**431,662**	**346,345**	**346,345**

Dept: Legislature

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
Department Total	**3,055,099**	**3,494,334**	**3,494,334**	**3,494,334**

Dept: Monroe Community Hospital

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
51 Personnel Services				
SC51000-001: Salaries	31,486,416	34,926,711	36,930,898	36,930,898
SC51000-002: Accrued Salaries	145,114	0	0	0
SC51000-003: Temporary Help	3,008,218	3,486,600	3,464,300	3,464,300
SC51000-004: Overtime	4,178,439	3,893,000	4,247,000	4,247,000
SC51000-005: Shift Differential	813,480	925,200	921,500	921,500
SC51000-008: Standby / Call-In Pay	42,281	28,500	29,000	29,000
SC51000-009: Longevity	162,284	188,396	188,054	188,054
SC51000-010: Tuition Reimbursement - Federation of Social Workers (FSW)	224	255	250	250
SC51000-012: Mandated Training	8,142	7,140	6,040	6,040
SC51000-016: Parking Stipend	1,800	0	0	0
SC51000-017: Retention	2,500	0	0	0
SC51000-018: Compensated Absences	841,421	0	0	0
Total	**40,690,319**	**43,455,802**	**45,787,042**	**45,787,042**
52 Benefits				
SC52000-001: Retirement	4,660,247	6,801,676	7,227,634	7,227,634
SC52000-002: Retirement - Non NYSLRS	30,980	0	0	0
SC52000-003: FICA Contribution	2,940,239	3,270,496	3,501,671	3,501,671
SC52000-004: FICA Accrual	10,559	0	0	0
SC52000-005: Medical Insurance - Active	4,385,990	6,688,079	7,419,238	7,419,238
SC52000-006: Medical Insurance - Retirees	2,226,774	2,424,383	2,464,036	2,464,036
SC52000-007: Net OPEB Obligation Per Actuary Analysis	-1,129,357	0	0	0
SC52000-008: Net Change In Pension Balances	-3,110,970	0	0	0
SC52000-011: Dental Insurance - Active	215,922	314,748	318,933	318,933
SC52000-012: Dental Insurance - Retirees	141,828	175,375	183,818	183,818
Total	**10,372,212**	**19,674,757**	**21,115,330**	**21,115,330**

Dept: Monroe Community Hospital

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
54 Contractual Services				
SC54000-001: Mileage	655	0	100	100
SC54000-002: Training	5,832	2,000	2,000	2,000
SC54000-004: Clothing Allowance	1,767	3,310	2,310	2,310
SC54000-006: Occupational Exams	172,518	147,000	144,000	144,000
SC54001-002: Commercial Services	509,142	499,000	512,900	512,900
SC54001-012: Software Licenses	386,834	529,820	506,000	506,000
SC54001-015: Maintenance - Buildings	1,264,844	815,000	868,000	868,000
SC54001-016: Maintenance - Computer Equipment	85,939	81,800	81,900	81,900
SC54001-017: Maintenance - Equipment	194,178	159,500	216,500	216,500
SC54001-018: Medical Affiliation Contract	2,444,116	2,585,285	3,244,500	3,244,500
SC54001-022: Professional Services	3,811,392	3,950,787	3,501,333	3,501,333
SC54001-027: Rental Of Equipment	245,183	148,200	98,200	98,200
SC54001-030: Taxes/Assessments	4,634,197	3,397,500	3,600,000	3,600,000
SC54001-033: Bank Fees	36,213	45,000	26,000	26,000
SC54001-037: Agency Contracts	0	44,500	0	0
SC54002-001: Telephone	15,157	15,500	16,000	16,000
SC54002-002: Cellular Telephone	14,985	16,000	18,000	18,000
SC54003-001: Bad Debt Expense	1,500,907	700,000	750,000	750,000
SC54004-003: Membership	44,554	60,771	54,485	54,485
SC54004-004: Other Expense	175,192	7,000	6,500	6,500
SC54004-005: Postage	11,462	14,200	13,100	13,100
SC54005-001: Travel	7,040	23,520	23,520	23,520
SC54008-001: MMIS Weekly Shares Report	12,945,358	9,895,458	12,172,900	12,172,900
SC54009-001: Utilities - Other/Steam/Water	105,683	140,000	120,000	120,000
SC54009-002: Utilities - Gas	39,009	35,000	50,000	50,000
Total	**28,652,157**	**23,316,151**	**26,028,248**	**26,028,248**
55 Supplies & Materials				
SC55000-001: Books / Periodicals	4,960	61,972	1,900	1,900
SC55000-002: Chemicals / Biologicals	43,754	37,000	45,000	45,000
SC55000-003: Clothing	25,939	22,800	12,150	12,150
SC55000-006: Construction Supplies	253,754	125,000	125,000	125,000
SC55000-007: Diesel Fuel	3,261	10,000	10,000	10,000
SC55000-008: Computer Equipment	3,420	0	0	0
SC55000-012: Food & Refreshments	1,946,453	1,867,050	2,147,300	2,147,300
SC55000-013: Institutional Supplies	758,872	652,070	706,850	706,850
SC55000-014: Landscaping / Farm Supplies	19,908	17,000	19,250	19,250
SC55000-015: Law Enforce / Safety Supplies	66	0	0	0
SC55000-017: Medical / Lab Supplies	1,941,897	1,404,958	1,481,571	1,481,571
SC55000-020: Office Supplies	29,340	48,190	48,650	48,650
SC55000-021: Other Supplies	80,561	49,750	61,025	61,025
SC55000-022: Pharmaceuticals	2,953,595	2,702,100	3,103,500	3,103,500
SC55000-023: Recreational Supplies	5,149	5,000	5,000	5,000
SC55000-024: Technical Supplies	121,020	126,950	130,450	130,450
Total	**8,191,949**	**7,129,840**	**7,897,646**	**7,897,646**
56 Debt Service				
SC56000-001: Bonds	1,726,276	2,191,048	2,160,266	2,160,266
SC56001-001: Interest On Bonds	304,109	698,815	724,958	724,958
SC56002-002: Bond Issue Costs - Debt	19,765	0	0	0
Total	**2,050,150**	**2,889,863**	**2,885,224**	**2,885,224**

Dept: Monroe Community Hospital

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
900 Interdepartmental Charges				
SC97000-001: Internal Service - Unemployment Insurance - Receiver	136,567	126,364	124,540	124,540
SC97001-001: Internal Service - Workers Compensation - Receiver	1,759,523	1,583,203	1,531,328	1,531,328
SC97002-001: Internal Service - Liability Insurance - Receiver	422,115	414,548	405,670	405,670
SC97003-001: Internal Service - Risk Management - Receiver	6,995	7,171	12,547	12,547
SC97005-001: Internal Service - Information Services - Receiver - Administrative	509,600	367,754	601,654	601,654
SC97005-002: Internal Service - Information Services - Receiver - Direct Charges	1,417	0	0	0
SC97007-009: Internal Service - Buildings - Receiver - Iola Powerhouse Utilities	2,319,929	2,724,479	2,928,509	2,928,509
SC97007-013: Internal Service - Buildings - Receiver - Maintenance And Construction	0	1,414	1,346	1,346
SC97008-001: Internal Service - Fleet - Receiver	61,528	34,226	37,436	37,436
SC98000-003: Fee For Service - Receiver - Debt Service Chargeback	694,708	663,489	662,325	662,325
SC98000-005: Fee For Service - Receiver - Law Non-ICAP	36,200	56,500	36,500	36,500
SC98000-007: Fee For Service - Receiver - Human Resources - Non-ICAP	4,390	15,000	17,000	17,000
SC98000-008: Fee For Service - Receiver - Communications	40,599	41,300	26,899	26,899
SC98000-016: Fee For Service - Receiver - Sheriff	17,608	20,000	20,000	20,000
SC98000-017: Fee For Service - Receiver - Printing Services	25,518	30,462	28,465	28,465
SC98000-020: Fee For Service - Receiver - Transportation	1,563	0	0	0
Total	**6,038,260**	**6,085,910**	**6,434,219**	**6,434,219**
940 Indirect Cost Allocation Plan				
SC99001-001: ICAP 1 - Receiver - Human Resources	215,880	0	0	0
SC99001-002: ICAP 1 - Receiver - Law Department	47,074	0	0	0
SC99001-003: ICAP 1 - Receiver - Purchasing	30,954	0	0	0
SC99001-004: ICAP 1 - Receiver - Finance	42,502	0	0	0
SC99001-005: ICAP 1 - Receiver - County Executive	88,962	0	0	0
SC99001-006: ICAP 1 - Receiver - Controller Payroll	21,690	0	0	0
SC99001-007: ICAP 1 - Receiver - Controller Accounting	359,408	0	0	0
SC99001-008: ICAP 1 - Receiver - Controller Accounts Payable	42,626	0	0	0
SC99001-009: ICAP 1 - Receiver - Budget	29,272	0	0	0
SC99001-010: ICAP 1 - Receiver - Treasury	24,724	0	0	0
SC99002-001: ICAP 2 - Receiver - Human Resources	12,404	521,122	484,361	484,361
SC99002-002: ICAP 2 - Receiver - Law Department	19,737	26,807	25,997	25,997
SC99002-003: ICAP 2 - Receiver - Purchasing	823	0	6,107	6,107
SC99002-004: ICAP 2 - Receiver - Finance	3,476	68,797	38,874	38,874
SC99002-005: ICAP 2 - Receiver - County Executive	4,742	73,123	99,721	99,721
SC99002-006: ICAP 2 - Receiver - Controller Payroll	248	19,386	0	0
SC99002-007: ICAP 2 - Receiver - Controller Accounting	4,184	386,680	428,151	428,151
SC99002-008: ICAP 2 - Receiver - Controller Accounts Payable	487	35,676	44,093	44,093
SC99002-009: ICAP 2 - Receiver - Budget	447	22,521	28,471	28,471
SC99002-010: ICAP 2 - Receiver - Treasury	1,345	22,898	22,536	22,536
Total	**950,985**	**1,177,010**	**1,178,311**	**1,178,311**
Department Total	**96,946,032**	**103,729,333**	**111,326,020**	**111,326,020**

Dept: Parks

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
51 Personnel Services				
SC51000-001: Salaries	8,622,176	8,763,609	9,096,244	9,096,244
SC51000-002: Accrued Salaries	36,797	0	0	0
SC51000-003: Temporary Help	1,225,156	1,847,816	1,589,119	1,589,119
SC51000-004: Overtime	386,448	416,000	405,000	405,000
SC51000-005: Shift Differential	16,021	18,000	16,500	16,500
SC51000-008: Standby / Call-In Pay	1,666	0	0	0
SC51000-009: Longevity	47,717	62,052	61,500	61,500
Total	**10,335,981**	**11,107,477**	**11,168,363**	**11,168,363**
52 Benefits				
SC52000-001: Retirement	1,013,149	1,574,138	1,636,131	1,636,131
SC52000-002: Retirement - Non NYSLRS	9,663	0	0	0
SC52000-003: FICA Contribution	756,584	849,722	854,379	854,379
SC52000-004: FICA Accrual	2,661	0	0	0
SC52000-005: Medical Insurance - Active	1,260,380	1,422,062	1,589,417	1,589,417
SC52000-006: Medical Insurance - Retirees	614,523	669,308	713,771	713,771
SC52000-011: Dental Insurance - Active	60,540	64,742	67,550	67,550
SC52000-012: Dental Insurance - Retirees	31,309	39,501	37,041	37,041
Total	**3,748,809**	**4,619,473**	**4,898,289**	**4,898,289**
54 Contractual Services				
SC54000-001: Mileage	0	1,000	0	0
SC54000-002: Training	8,046	6,000	2,500	2,500
SC54000-004: Clothing Allowance	2,994	0	0	0
SC54000-005: Licensure/ Accreditation Fees	5,063	2,000	3,000	3,000
SC54000-006: Occupational Exams	11,617	13,200	11,050	11,050
SC54001-002: Commercial Services	79,549	133,100	154,789	154,789
SC54001-009: Insurance Premiums	300	0	350	350
SC54001-012: Software Licenses	452	0	0	0
SC54001-013: Leasing-Vehicles	626,165	620,000	620,000	620,000
SC54001-015: Maintenance - Buildings	127,994	8,500	36,730	36,730
SC54001-016: Maintenance - Computer Equipment	20,310	19,500	19,500	19,500
SC54001-017: Maintenance - Equipment	38,755	65,800	31,805	31,805
SC54001-019: Medical Expense	975	0	0	0
SC54001-022: Professional Services	60,878	68,282	30,000	30,000
SC54001-027: Rental Of Equipment	76,181	73,000	70,500	70,500
SC54001-030: Taxes/Assessments	142,825	173,300	173,000	173,000
SC54001-037: Agency Contracts	308,933	115,000	22,500	22,500
SC54002-002: Cellular Telephone	19,412	27,000	27,000	27,000
SC54004-003: Membership	10,490	29,860	36,000	36,000
SC54004-004: Other Expense	2,867	3,000	1,000	1,000
SC54004-005: Postage	1,404	43,468	0	0
SC54005-001: Travel	32,497	22,500	22,500	22,500
SC54009-001: Utilities - Other/Steam/Water	296,780	243,000	222,000	222,000
SC54009-002: Utilities - Gas	210,102	146,000	211,000	211,000
SC54009-003: Utilities - Electric	801,723	692,000	803,000	803,000
Total	**2,886,312**	**2,505,510**	**2,498,224**	**2,498,224**

Dept: Parks

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
55 Supplies & Materials				
SC55000-001: Books / Periodicals	246	0	0	0
SC55000-002: Chemicals / Biologicals	149	0	0	0
SC55000-003: Clothing	23,423	23,000	18,000	18,000
SC55000-004: Commissary	120,633	130,000	120,000	120,000
SC55000-005: Computer Software	145	0	0	0
SC55000-006: Construction Supplies	101,400	141,998	300,000	300,000
SC55000-007: Diesel Fuel	48,717	68,097	51,000	51,000
SC55000-008: Computer Equipment	691	0	0	0
SC55000-010: Fuel	89,982	75,000	87,000	87,000
SC55000-011: Gasoline	44,442	67,000	71,000	71,000
SC55000-012: Food & Refreshments	248,870	286,000	290,000	290,000
SC55000-013: Institutional Supplies	89,660	85,000	76,000	76,000
SC55000-014: Landscaping / Farm Supplies	141,526	147,125	141,000	141,000
SC55000-015: Law Enforce / Safety Supplies	6,266	6,000	7,000	7,000
SC55000-017: Medical / Lab Supplies	58,044	60,000	60,000	60,000
SC55000-018: Vehicle Maintenance	2,458	500	500	500
SC55000-020: Office Supplies	10,163	6,500	9,000	9,000
SC55000-021: Other Supplies	53,364	50,000	49,500	49,500
SC55000-023: Recreational Supplies	120,335	113,202	113,000	113,000
SC55000-024: Technical Supplies	66,324	60,000	57,500	57,500
SC55000-025: Vehicle Parts	4,413	5,000	3,000	3,000
SC55000-026: Inventory Expense Object	3,643	0	0	0
Total	**1,234,894**	**1,324,422**	**1,453,500**	**1,453,500**
552 Asset Equipment				
SC55200-003: Asset Vehicle	0	30,950	0	0
Total	**0**	**30,950**	**0**	**0**
56 Debt Service				
SC56000-001: Bonds	4,766,611	4,036,049	4,033,840	4,033,840
SC56001-001: Interest On Bonds	1,211,393	1,182,793	996,036	996,036
SC56002-002: Bond Issue Costs - Debt	9,876	0	0	0
Total	**5,987,880**	**5,218,842**	**5,029,876**	**5,029,876**
590 Contributions				
SC59000-001: Provision - Capital Projects	993,000	428,328	675,000	675,000
Total	**993,000**	**428,328**	**675,000**	**675,000**

Dept: Parks

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
900 Interdepartmental Charges				
RC93000-031: Fee For Service - Sender - Parks	0	-19,539	-19,539	-19,539
SC96000-001: Work Order Charges - Labor - Receiver	73,285	62,000	62,000	62,000
SC96000-002: Work Order Charges - Vehicles - Receiver	6,253	8,000	8,000	8,000
SC96000-004: Work Order Charges - Facilities M&C - Receiver	25,764	18,000	18,000	18,000
SC97000-001: Internal Service - Unemployment Insurance - Receiver	144,760	115,230	116,275	116,275
SC97001-001: Internal Service - Workers Compensation - Receiver	196,754	106,096	150,571	150,571
SC97002-001: Internal Service - Liability Insurance - Receiver	108,255	126,623	115,804	115,804
SC97003-001: Internal Service - Risk Management - Receiver	1,967	1,836	3,146	3,146
SC97004-001: Internal Service - Mailroom - Receiver	1,766	3,012	3,036	3,036
SC97005-001: Internal Service - Information Services - Receiver - Administrative	357,858	416,287	476,098	476,098
SC97005-002: Internal Service - Information Services - Receiver - Direct Charges	82,573	0	0	0
SC97007-004: Internal Service - Buildings - Receiver - Records Storage	1,293	1,234	1,318	1,318
SC97007-013: Internal Service - Buildings - Receiver - Maintenance And Construction	169,744	53,429	50,844	50,844
SC97008-001: Internal Service - Fleet - Receiver	942,678	986,535	1,079,077	1,079,077
SC98000-005: Fee For Service - Receiver - Law Non-ICAP	6,767	7,441	6,032	6,032
SC98000-008: Fee For Service - Receiver - Communications	19,876	20,214	45,643	45,643
SC98000-010: Fee For Service - Receiver - Public Safety Communications	0	500	0	0
SC98000-014: Fee For Service - Receiver - Public Safety Security	11,367	29,746	68,809	68,809
SC98000-017: Fee For Service - Receiver - Printing Services	1,186	878	929	929
SC98000-020: Fee For Service - Receiver - Transportation	2,611	20,000	5,000	5,000
SC98000-021: Fee For Service - Receiver - Airport	6,652	0	0	0
SC98000-022: Fee For Service - Receiver - Solid Waste	676	0	0	0
SC98000-023: Fee For Service - Receiver - Pure Waters Gates Chili Ogden	5,670	0	0	0
SC98000-024: Fee For Service - Receiver - Pure Waters Administration	2,261	0	0	0
SC98000-027: Fee For Service - Receiver - Pure Waters Rochester	810	0	0	0
SC98000-030: Fee For Service - Receiver - Fleet Center Facility	16,761	31,207	18,058	18,058
SC98000-031: Fee For Service - Receiver - Parks	-10,020	0	0	0
Total	**2,177,567**	**1,988,729**	**2,209,101**	**2,209,101**
Department Total	**27,364,443**	**27,223,731**	**27,932,353**	**27,932,353**

Dept: Planning

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
51 Personnel Services				
SC51000-001: Salaries	1,251,222	1,431,628	1,680,257	1,680,257
SC51000-002: Accrued Salaries	2,794	0	0	0
SC51000-004: Overtime	28	0	0	0
SC51000-009: Longevity	2,600	3,075	4,025	4,025
SC51000-016: Parking Stipend	6,000	7,800	7,800	7,800
Total	**1,262,644**	**1,442,503**	**1,692,082**	**1,692,082**
52 Benefits				
SC52000-001: Retirement	178,435	243,900	287,675	287,675
SC52000-003: FICA Contribution	95,285	109,757	128,848	128,848
SC52000-004: FICA Accrual	193	0	0	0
SC52000-005: Medical Insurance - Active	193,825	233,721	248,351	248,351
SC52000-006: Medical Insurance - Retirees	152,423	177,912	167,338	167,338
SC52000-011: Dental Insurance - Active	9,496	10,862	12,302	12,302
SC52000-012: Dental Insurance - Retirees	8,388	10,281	10,978	10,978
Total	**638,045**	**786,433**	**855,492**	**855,492**
54 Contractual Services				
SC54000-001: Mileage	4,588	5,900	5,900	5,900
SC54000-005: Licensure/ Accreditation Fees	0	60	60	60
SC54000-006: Occupational Exams	212	400	400	400
SC54001-002: Commercial Services	334	200	200	200
SC54001-005: Contribution To Agencies	34,636	34,637	34,637	34,637
SC54001-012: Software Licenses	10,824	14,385	9,490	9,490
SC54001-022: Professional Services	511,669	65,000	0	0
SC54002-002: Cellular Telephone	3,249	5,100	5,100	5,100
SC54004-003: Membership	2,474	3,905	3,905	3,905
SC54004-004: Other Expense	0	2,000	0	0
SC54004-006: Public Notices	1,893	3,000	4,000	4,000
SC54005-001: Travel	925	1,200	1,200	1,200
Total	**570,804**	**135,787**	**64,892**	**64,892**
55 Supplies & Materials				
SC55000-020: Office Supplies	3,750	3,500	3,500	3,500
Total	**3,750**	**3,500**	**3,500**	**3,500**
900 Interdepartmental Charges				
RC93000-004: Fee For Service - Sender - Planning	-209,000	-209,000	-252,000	-252,000
SC97000-001: Internal Service - Unemployment Insurance - Receiver	8,556	0	2,756	2,756
SC97002-001: Internal Service - Liability Insurance - Receiver	17,445	20,013	16,527	16,527
SC97003-001: Internal Service - Risk Management - Receiver	297	349	514	514
SC97004-001: Internal Service - Mailroom - Receiver	15,332	6,289	6,340	6,340
SC97005-001: Internal Service - Information Services - Receiver - Administrative	99,284	180,488	172,284	172,284
SC97005-002: Internal Service - Information Services - Receiver - Direct Charges	38,731	0	0	0
SC97007-008: Internal Service - Buildings - Receiver - Cityplace	276,523	325,589	446,608	446,608
SC97008-001: Internal Service - Fleet - Receiver	17	0	0	0
SC98000-008: Fee For Service - Receiver - Communications	182,500	185,600	77,364	77,364
SC98000-017: Fee For Service - Receiver - Printing Services	2,250	9,472	6,138	6,138
SC98000-024: Fee For Service - Receiver - Pure Waters Administration	3,600	5,000	4,550	4,550
Total	**435,535**	**523,800**	**481,081**	**481,081**

Dept: Planning

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
940 Indirect Cost Allocation Plan				
SC99001-001: ICAP 1 - Receiver - Human Resources	3,060	0	0	0
SC99001-003: ICAP 1 - Receiver - Purchasing	1,937	0	0	0
SC99001-004: ICAP 1 - Receiver - Finance	925	0	0	0
SC99001-005: ICAP 1 - Receiver - County Executive	1,936	0	0	0
SC99001-006: ICAP 1 - Receiver - Controller Payroll	307	0	0	0
SC99001-007: ICAP 1 - Receiver - Controller Accounting	37,451	0	0	0
SC99001-008: ICAP 1 - Receiver - Controller Accounts Payable	427	0	0	0
SC99001-009: ICAP 1 - Receiver - Budget	20,368	0	0	0
SC99001-010: ICAP 1 - Receiver - Treasury	1,281	0	0	0
SC99002-001: ICAP 2 - Receiver - Human Resources	177	9,006	10,047	10,047
SC99002-003: ICAP 2 - Receiver - Purchasing	51	1,195	980	980
SC99002-004: ICAP 2 - Receiver - Finance	76	1,157	686	686
SC99002-005: ICAP 2 - Receiver - County Executive	103	1,042	1,871	1,871
SC99002-006: ICAP 2 - Receiver - Controller Payroll	3	270	0	0
SC99002-007: ICAP 2 - Receiver - Controller Accounting	436	38,772	41,268	41,268
SC99002-008: ICAP 2 - Receiver - Controller Accounts Payable	5	316	359	359
SC99002-009: ICAP 2 - Receiver - Budget	312	28,147	19,837	19,837
SC99002-010: ICAP 2 - Receiver - Treasury	70	280	0	0
Total	**68,925**	**80,185**	**75,048**	**75,048**
Department Total	**2,979,703**	**2,972,208**	**3,172,095**	**3,172,095**

Dept: Public Defender

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
51 Personnel Services				
SC51000-001: Salaries	12,827,554	8,916,292	5,362,061	5,362,061
SC51000-002: Accrued Salaries	58,853	0	0	0
SC51000-003: Temporary Help	7,443	7,968	0	0
SC51000-004: Overtime	30,701	10,000	10,000	10,000
SC51000-009: Longevity	15,398	6,712	5,862	5,862
SC51000-010: Tuition Reimbursement - Federation of Social Workers (FSW)	315	350	350	350
SC51000-012: Mandated Training	18,183	5,000	1,000	1,000
SC51000-016: Parking Stipend	20,400	27,000	18,000	18,000
SC51000-019 Stipend	70,000	100,000	80,000	80,000
Total	**13,048,847**	**9,073,322**	**5,477,273**	**5,477,273**
52 Benefits				
SC52000-001: Retirement	1,699,140	1,954,410	918,551	918,551
SC52000-002: Retirement - Non NYSLRS	32,203	0	0	0
SC52000-003: FICA Contribution	948,847	454,030	411,110	411,110
SC52000-004: FICA Accrual	4,185	0	0	0
SC52000-005: Medical Insurance - Active	1,520,889	881,377	808,823	808,823
SC52000-006: Medical Insurance - Retirees	263,119	302,821	284,323	284,323
SC52000-011: Dental Insurance - Active	78,625	43,857	36,531	36,531
SC52000-012: Dental Insurance - Retirees	19,286	23,592	28,153	28,153
Total	**4,566,294**	**3,660,087**	**2,487,491**	**2,487,491**
54 Contractual Services				
SC54000-001: Mileage	48,903	64,500	50,000	50,000
SC54000-005: Licensure/ Accreditation Fees	343	500	500	500
SC54000-006: Occupational Exams	928	3,000	1,000	1,000
SC54001-002: Commercial Services	72,573	68,900	62,454	62,454
SC54001-012: Software Licenses	135,230	0	0	0
SC54001-014: Local Transportation / Parking	15,038	23,500	8,500	8,500
SC54001-016: Maintenance - Computer Equipment	38,208	32,500	0	0
SC54001-020: Preparation of Legal Transcripts	41,840	65,000	40,000	40,000
SC54001-022: Professional Services	301,428	113,481	5,000	5,000
SC54001-028: Rental Of Space	397,863	295,000	284,535	284,535
SC54002-002: Cellular Telephone	2,568	2,250	0	0
SC54004-005: Postage	4,212	2,000	2,500	2,500
SC54004-010: Employee Incentive Awards	0	300	300	300
SC54005-001: Travel	10,577	17,741	5,000	5,000
Total	**1,069,711**	**688,672**	**459,789**	**459,789**
55 Supplies & Materials				
SC55000-001: Books / Periodicals	7,420	7,000	7,000	7,000
SC55000-008: Computer Equipment	27,825	0	0	0
SC55000-020: Office Supplies	31,018	2,250	0	0
SC55000-021: Other Supplies	21,257	29,126	0	0
Total	**87,520**	**38,376**	**7,000**	**7,000**

Dept: Public Defender

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
900 Interdepartmental Charges				
SC96000-001: Work Order Charges - Labor - Receiver	2,640	2,000	3,000	3,000
SC96000-004: Work Order Charges - Facilities M&C - Receiver	2,336	300	300	300
SC97000-001: Internal Service - Unemployment Insurance - Receiver	20,537	3,224	9,586	9,586
SC97001-001: Internal Service - Workers Compensation - Receiver	53,321	13,500	26,261	26,261
SC97002-001: Internal Service - Liability Insurance - Receiver	137,090	79,537	68,543	68,543
SC97003-001: Internal Service - Risk Management - Receiver	1,354	1,383	2,121	2,121
SC97004-001: Internal Service - Mailroom - Receiver	10,923	21,691	21,867	21,867
SC97005-001: Internal Service - Information Services - Receiver - Administrative	474,335	849,219	964,165	964,165
SC97005-002: Internal Service - Information Services - Receiver - Direct Charges	98,090	0	0	0
SC97007-004: Internal Service - Buildings - Receiver - Records Storage	80,923	79,933	85,369	85,369
SC97007-013: Internal Service - Buildings - Receiver - Maintenance And Construction	6,393	2,011	1,914	1,914
SC98000-007: Fee For Service - Receiver - Human Resources - Non-ICAP	1,922	1,000	0	0
SC98000-014: Fee For Service - Receiver - Public Safety Security	13,074	0	0	0
SC98000-017: Fee For Service - Receiver - Printing Services	4,989	7,652	5,849	5,849
SC98000-020: Fee For Service - Receiver - Transportation	51	0	0	0
Total	**907,978**	**1,061,450**	**1,188,975**	**1,188,975**
Department Total	**19,680,350**	**14,521,907**	**9,620,528**	**9,620,528**

Dept: Public Health

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
51 Personnel Services				
SC51000-001: Salaries	16,536,316	14,731,120	15,076,213	15,076,213
SC51000-002: Accrued Salaries	96,111	0	0	0
SC51000-003: Temporary Help	89,304	0	0	0
SC51000-004: Overtime	148,490	74,500	114,500	114,500
SC51000-005: Shift Differential	25,812	16,000	20,000	20,000
SC51000-008: Standby / Call-In Pay	67,134	66,100	71,200	71,200
SC51000-009: Longevity	82,859	59,792	75,041	75,041
SC51000-012: Mandated Training	5,334	4,345	2,730	2,730
SC51000-014: Occupational Exams - Reimbursements	103	0	0	0
Total	**17,051,463**	**14,951,857**	**15,359,684**	**15,359,684**
52 Benefits				
SC52000-001: Retirement	2,144,089	2,895,343	2,623,043	2,623,043
SC52000-002: Retirement - Non NYSLRS	38,655	0	0	0
SC52000-003: FICA Contribution	1,218,606	1,066,243	1,169,166	1,169,166
SC52000-004: FICA Accrual	6,502	0	0	0
SC52000-005: Medical Insurance - Active	2,753,187	2,384,110	3,047,063	3,047,063
SC52000-006: Medical Insurance - Retirees	2,207,130	2,338,949	2,261,451	2,261,451
SC52000-011: Dental Insurance - Active	134,453	115,030	126,485	126,485
SC52000-012: Dental Insurance - Retirees	108,402	131,817	107,233	107,233
Total	**8,611,024**	**8,931,492**	**9,334,441**	**9,334,441**
54 Contractual Services				
SC54000-001: Mileage	42,608	36,201	29,500	29,500
SC54000-002: Training	13,973	26,335	19,440	19,440
SC54000-005: Licensure/ Accreditation Fees	3,940	13,020	6,530	6,530
SC54000-006: Occupational Exams	9,635	8,154	4,190	4,190
SC54001-002: Commercial Services	300,722	182,825	204,247	204,247
SC54001-004: Contracted Debt Service	98	0	0	0
SC54001-012: Software Licenses	258,952	220,573	214,921	214,921
SC54001-014: Local Transportation / Parking	3,647	3,750	1,000	1,000
SC54001-015: Maintenance - Buildings	170,176	2,462	2,716	2,716
SC54001-016: Maintenance - Computer Equipment	15,166	12,136	13,262	13,262
SC54001-017: Maintenance - Equipment	209,201	299,000	277,795	277,795
SC54001-022: Professional Services	2,293,132	1,327,589	861,078	861,078
SC54001-027: Rental Of Equipment	332	114	0	0
SC54001-028: Rental Of Space	336,314	215,239	206,423	206,423
SC54001-030: Taxes/Assessments	757	758	781	781
SC54001-037: Agency Contracts	4,528,149	12,709,189	1,973,108	1,973,108
SC54002-002: Cellular Telephone	55,326	112,837	37,632	37,632
SC54004-003: Membership	25,899	32,130	31,848	31,848
SC54004-004: Other Expense	226	4,044	0	0
SC54004-005: Postage	7,421	0	0	0
SC54004-009: Refund Of Prior Year Revenue	53,100	0	0	0
SC54005-001: Travel	49,904	33,660	28,500	28,500
SC54007-001: Public Assistance Benefits	66,091,702	71,427,000	73,543,000	73,543,000
SC54009-001: Utilities - Other/Steam/Water	1,901	4,500	1,700	1,700
SC54009-002: Utilities - Gas	33,990	36,642	36,000	36,000
SC54009-003: Utilities - Electric	167,293	126,486	165,000	165,000
Total	**74,673,564**	**86,834,644**	**77,658,671**	**77,658,671**

Dept: Public Health

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
55 Supplies & Materials				
SC55000-001: Books / Periodicals	6,031	2,455	1,500	1,500
SC55000-002: Chemicals / Biologicals	25,122	61,020	42,950	42,950
SC55000-003: Clothing	8,213	15,200	10,180	10,180
SC55000-004: Commissary	6,950	7,100	5,900	5,900
SC55000-005: Computer Software	0	150	0	0
SC55000-006: Construction Supplies	20,723	1,000	1,000	1,000
SC55000-008: Computer Equipment	20,096	1,700	4,775	4,775
SC55000-012: Food & Refreshments	136	0	0	0
SC55000-013: Institutional Supplies	27,417	3,400	3,550	3,550
SC55000-015: Law Enforce / Safety Supplies	20,814	1,040	775	775
SC55000-017: Medical / Lab Supplies	251,840	186,691	239,520	239,520
SC55000-020: Office Supplies	52,140	66,091	10,000	10,000
SC55000-021: Other Supplies	280,798	171,080	59,275	59,275
SC55000-022: Pharmaceuticals	172,699	214,500	225,500	225,500
SC55000-023: Recreational Supplies	3,078	30,000	15,000	15,000
SC55000-024: Technical Supplies	56,292	6,300	5,325	5,325
SC55000-025: Vehicle Parts	814	0	0	0
SC55000-026: Inventory Expense Object	103,843	0	0	0
SC55000-027: Law Enforcement / Uniforms	1,238	3,500	2,500	2,500
Total	**1,058,244**	**771,227**	**627,750**	**627,750**
552 Asset Equipment				
SC55200-003: Asset Vehicle	0	97,000	60,000	60,000
Total	**0**	**97,000**	**60,000**	**60,000**
56 Debt Service				
SC56000-001: Bonds	409,000	297,000	179,000	179,000
SC56001-001: Interest On Bonds	33,625	15,975	12,518	12,518
Total	**442,625**	**312,975**	**191,518**	**191,518**

Dept: Public Health

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
900 Interdepartmental Charges				
RC93000-018: Fee For Service - Sender - Health	-5,983	-6,381	-6,826	-6,826
SC96000-001: Work Order Charges - Labor - Receiver	22,248	17,500	18,000	18,000
SC96000-002: Work Order Charges - Vehicles - Receiver	0	400	300	300
SC96000-003: Work Order Charges - PW Admin - Receiver	0	1,500	1,500	1,500
SC96000-004: Work Order Charges - Facilities M&C - Receiver	47,904	15,000	30,000	30,000
SC97000-001: Internal Service - Unemployment Insurance - Receiver	40,479	15,874	24,934	24,934
SC97001-001: Internal Service - Workers Compensation - Receiver	137,217	357,379	267,893	267,893
SC97002-001: Internal Service - Liability Insurance - Receiver	176,646	172,465	162,320	162,320
SC97003-001: Internal Service - Risk Management - Receiver	2,883	2,979	4,941	4,941
SC97004-001: Internal Service - Mailroom - Receiver	10	35	35	35
SC97005-001: Internal Service - Information Services - Receiver - Administrative	1,140,280	2,057,659	1,842,262	1,842,262
SC97005-002: Internal Service - Information Services - Receiver - Direct Charges	426,434	0	0	0
SC97006-001: Internal Service - Health Human Services - Receiver - Administration	75,433	79,260	85,422	85,422
SC97006-003: Internal Service - Health Human Services - Receiver - Stockroom	17,719	13,776	14,255	14,255
SC97006-004: Internal Service - Health Human Services - Receiver - Mailroom	68,720	61,894	64,287	64,287
SC97006-005: Internal Service - Health Human Services - Receiver - Building Services	71,200	85,168	93,051	93,051
SC97007-004: Internal Service - Buildings - Receiver - Records Storage	33,824	32,563	34,778	34,778
SC97007-010: Internal Service - Buildings - Receiver - Health & Human Service Building	759,882	817,675	888,874	888,874
SC97007-013: Internal Service - Buildings - Receiver - Maintenance And Construction	141,249	94,447	89,875	89,875
SC97007-014: Internal Service - Buildings - Receiver - Pediatric Visitation Center	117,628	145,118	118,123	118,123
SC97008-001: Internal Service - Fleet - Receiver	119,076	115,858	126,725	126,725
SC98000-005: Fee For Service - Receiver - Law Non-ICAP	96,490	106,061	69,057	69,057
SC98000-007: Fee For Service - Receiver - Human Resources - Non-ICAP	2,000	0	0	0
SC98000-008: Fee For Service - Receiver - Communications	13,011	13,234	39,361	39,361
SC98000-010: Fee For Service - Receiver - Public Safety Communications	42	0	0	0
SC98000-014: Fee For Service - Receiver - Public Safety Security	168,147	147,881	187,072	187,072
SC98000-016: Fee For Service - Receiver - Sheriff	7,200	0	20,000	20,000
SC98000-017: Fee For Service - Receiver - Printing Services	29,572	23,912	26,219	26,219
SC98000-020: Fee For Service - Receiver - Transportation	149	0	0	0
SC98000-024: Fee For Service - Receiver - Pure Waters Administration	89,630	137,912	130,000	130,000
SC98000-027: Fee For Service - Receiver - Pure Waters Rochester	-138	0	0	0
SC98000-031: Fee For Service - Receiver - Parks	1,670	2,672	2,672	2,672
Total	**3,800,622**	**4,511,841**	**4,335,130**	**4,335,130**
Department Total	**105,637,542**	**116,411,036**	**107,567,194**	**107,567,194**

Dept: Public Integrity

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
51 Personnel Services				
SC51000-001: Salaries	501,606	560,773	511,396	511,396
SC51000-002: Accrued Salaries	1,646	0	0	0
SC51000-003: Temporary Help	10,558	0	0	0
SC51000-009: Longevity	675	1,149	1,624	1,624
SC51000-016: Parking Stipend	1,200	1,200	1,200	1,200
Total	**515,685**	**563,122**	**514,220**	**514,220**
52 Benefits				
SC52000-001: Retirement	66,354	95,528	87,625	87,625
SC52000-003: FICA Contribution	37,865	42,987	39,246	39,246
SC52000-004: FICA Accrual	108	0	0	0
SC52000-005: Medical Insurance - Active	98,041	110,755	129,155	129,155
SC52000-006: Medical Insurance - Retirees	36,860	43,108	77,087	77,087
SC52000-011: Dental Insurance - Active	3,613	4,122	3,861	3,861
SC52000-012: Dental Insurance - Retirees	979	1,190	1,643	1,643
Total	**243,820**	**297,690**	**338,617**	**338,617**
54 Contractual Services				
SC54000-006: Occupational Exams	41	0	0	0
SC54001-002: Commercial Services	8,731	8,184	7,280	7,280
SC54001-012: Software Licenses	0	407	407	407
SC54001-014: Local Transportation / Parking	3,667	3,667	3,667	3,667
SC54001-022: Professional Services	860	7,430	3,360	3,360
SC54001-028: Rental Of Space	25,220	22,500	22,500	22,500
SC54002-002: Cellular Telephone	1,391	1,500	1,500	1,500
SC54004-003: Membership	660	660	660	660
SC54005-001: Travel	4,646	3,000	3,000	3,000
SC54009-003: Utilities - Electric	259	1,440	2,400	2,400
Total	**45,475**	**48,788**	**44,774**	**44,774**
55 Supplies & Materials				
SC55000-001: Books / Periodicals	270	300	60	60
SC55000-003: Clothing	581	0	300	300
SC55000-020: Office Supplies	2,686	2,200	1,500	1,500
Total	**3,537**	**2,500**	**1,860**	**1,860**
900 Interdepartmental Charges				
SC97002-001: Internal Service - Liability Insurance - Receiver	5,426	6,631	6,474	6,474
SC97003-001: Internal Service - Risk Management - Receiver	115	116	201	201
SC97004-001: Internal Service - Mailroom - Receiver	1,110	112	113	113
SC97005-001: Internal Service - Information Services - Receiver - Administrative	33,629	48,208	56,062	56,062
SC97005-002: Internal Service - Information Services - Receiver - Direct Charges	13,148	0	0	0
SC97007-013: Internal Service - Buildings - Receiver - Maintenance And Construction	0	77	73	73
SC97008-001: Internal Service - Fleet - Receiver	9,631	15,460	16,910	16,910
SC98000-017: Fee For Service - Receiver - Printing Services	0	128	121	121
Total	**63,059**	**70,732**	**79,954**	**79,954**
Department Total	**871,576**	**982,832**	**979,425**	**979,425**

Dept: Public Safety

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
51 Personnel Services				
SC51000-001: Salaries	21,880,843	23,342,079	20,640,143	20,640,143
SC51000-002: Accrued Salaries	141,592	0	0	0
SC51000-003: Temporary Help	105,731	0	0	0
SC51000-004: Overtime	579,215	378,329	367,590	367,590
SC51000-005: Shift Differential	6,394	3,750	3,200	3,200
SC51000-008: Standby / Call-In Pay	217,014	166,714	177,000	177,000
SC51000-009: Longevity	96,692	106,728	94,241	94,241
SC51000-010: Tuition Reimbursement - Federation of Social Workers (FSW)	59	0	0	0
SC51000-012: Mandated Training	8,896	156,500	0	0
SC51000-014: Occupational Exams - Reimbursements	0	2,000	0	0
SC51000-016: Parking Stipend	113,400	113,550	128,146	128,146
Total	**23,149,836**	**24,269,650**	**21,410,320**	**21,410,320**
52 Benefits				
SC52000-001: Retirement	3,227,605	4,075,232	3,635,069	3,635,069
SC52000-002: Retirement - Non NYSLRS	24,166	0	0	0
SC52000-003: FICA Contribution	1,675,214	1,669,040	1,627,451	1,627,451
SC52000-004: FICA Accrual	10,219	0	0	0
SC52000-005: Medical Insurance - Active	3,343,157	4,162,983	4,324,168	4,324,168
SC52000-006: Medical Insurance - Retirees	1,707,139	1,849,190	1,895,563	1,895,563
SC52000-011: Dental Insurance - Active	168,280	174,901	166,416	166,416
SC52000-012: Dental Insurance - Retirees	95,587	116,989	124,482	124,482
Total	**10,251,367**	**12,048,335**	**11,773,149**	**11,773,149**

Dept: Public Safety

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
54 Contractual Services				
SC54000-001: Mileage	9,372	12,775	4,085	4,085
SC54000-002: Training	44,976	52,700	38,750	38,750
SC54000-005: Licensure/ Accreditation Fees	2,705	30,000	5,000	5,000
SC54000-006: Occupational Exams	4,287	8,900	6,500	6,500
SC54000-007: Tool Allowance	4,800	4,800	4,800	4,800
SC54001-002: Commercial Services	5,912,552	5,007,185	5,910,833	5,910,833
SC54001-012: Software Licenses	349,097	201,169	255,670	255,670
SC54001-014: Local Transportation / Parking	4,702	5,480	5,028	5,028
SC54001-015: Maintenance - Buildings	16,376	5,000	4,250	4,250
SC54001-016: Maintenance - Computer Equipment	1,369,195	1,613,148	1,477,782	1,477,782
SC54001-017: Maintenance - Equipment	377,851	314,119	204,048	204,048
SC54001-020: Preparation of Legal Transcripts	58,593	111,988	13,500	13,500
SC54001-022: Professional Services	8,958,964	9,775,864	8,799,427	8,799,427
SC54001-027: Rental Of Equipment	550,252	526,600	460,000	460,000
SC54001-028: Rental Of Space	3,230,176	3,189,162	3,250,774	3,250,774
SC54001-030: Taxes/Assessments	232,855	246,170	236,446	236,446
SC54001-037: Agency Contracts	27,140,538	24,361,099	24,999,173	24,999,173
SC54002-001: Telephone	95,531	100,000	95,000	95,000
SC54002-002: Cellular Telephone	347,717	382,648	350,235	350,235
SC54004-003: Membership	12,187	17,610	6,300	6,300
SC54004-004: Other Expense	12,396	64,153	98,663	98,663
SC54004-005: Postage	2,559	8,950	3,100	3,100
SC54004-006: Public Notices	4,304	7,500	6,500	6,500
SC54004-009: Refund Of Prior Year Revenue	612	0	0	0
SC54005-001: Travel	181,224	128,946	26,940	26,940
SC54009-001: Utilities - Other/Steam/Water	8,694	4,500	8,000	8,000
SC54009-002: Utilities - Gas	49,934	53,605	48,117	48,117
SC54009-003: Utilities - Electric	524,573	546,026	594,192	594,192
Total	**49,507,022**	**46,780,097**	**46,913,113**	**46,913,113**

Dept: Public Safety

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
55 Supplies & Materials				
SC55000-001: Books / Periodicals	52,793	203,121	4,600	4,600
SC55000-002: Chemicals / Biologicals	523	17,000	14,000	14,000
SC55000-003: Clothing	93,855	63,900	84,550	84,550
SC55000-004: Commissary	28,658	6,000	5,500	5,500
SC55000-005: Computer Software	0	260,727	0	0
SC55000-006: Construction Supplies	7,261	33,792	13,450	13,450
SC55000-007: Diesel Fuel	0	500	425	425
SC55000-008: Computer Equipment	75,940	127,800	47,000	47,000
SC55000-010: Fuel	2,163	2,000	2,000	2,000
SC55000-011: Gasoline	243	450	325	325
SC55000-012: Food & Refreshments	749	17,400	2,625	2,625
SC55000-013: Institutional Supplies	4,761	11,250	5,170	5,170
SC55000-014: Landscaping / Farm Supplies	1,582	1,000	850	850
SC55000-015: Law Enforce / Safety Supplies	207,094	326,751	192,265	192,265
SC55000-017: Medical / Lab Supplies	358,529	232,128	114,000	114,000
SC55000-018: Vehicle Maintenance	374	250	213	213
SC55000-020: Office Supplies	76,540	103,614	40,870	40,870
SC55000-021: Other Supplies	2,332,679	4,125,478	117,050	117,050
SC55000-022: Pharmaceuticals	1,193	0	0	0
SC55000-023: Recreational Supplies	6,404	5,000	2,000	2,000
SC55000-024: Technical Supplies	519,642	333,000	306,500	306,500
SC55000-025: Vehicle Parts	19,197	14,500	10,250	10,250
SC55000-026: Inventory Expense Object	-63,484	0	0	0
SC55000-027: Law Enforcement / Uniforms	129,234	70,000	60,000	60,000
Total	**3,855,930**	**5,955,661**	**1,023,643**	**1,023,643**
552 Asset Equipment				
SC55200-004: Asset Equipment	0	156,703	0	0
Total	**0**	**156,703**	**0**	**0**
56 Debt Service				
SC56000-001: Bonds	2,276,634	1,926,644	2,254,515	2,254,515
SC56001-001: Interest On Bonds	411,951	317,600	466,055	466,055
SC56002-002: Bond Issue Costs - Debt	452	0	0	0
Total	**2,689,037**	**2,244,244**	**2,720,570**	**2,720,570**
590 Contributions				
SC59000-001: Provision - Capital Projects	1,510,000	0	160,000	160,000
Total	**1,510,000**	**0**	**160,000**	**160,000**

Dept: Public Safety

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
900 Interdepartmental Charges				
RC93000-009: Fee For Service - Sender - Public Safety Lab	-96,086	-92,185	-96,086	-96,086
RC93000-010: Fee For Service - Sender - Public Safety Communications	-483,520	-857,665	-856,515	-856,515
RC93000-011: Fee For Service - Sender - Public Safety911/Emergency Service	-716,956	-723,401	-723,868	-723,868
RC93000-013: Fee For Service - Sender - Public Safety Central Police	-75,939	-70,000	-210,630	-210,630
RC93000-014: Fee For Service - Sender - Public Safety Security	-5,794,205	-5,232,689	-6,176,786	-6,176,786
SC96000-001: Work Order Charges - Labor - Receiver	25,890	20,000	20,000	20,000
SC96000-002: Work Order Charges - Vehicles - Receiver	10,858	150	150	150
SC96000-004: Work Order Charges - Facilities M&C - Receiver	8,345	230	230	230
SC97000-001: Internal Service - Unemployment Insurance - Receiver	30,404	21,752	27,199	27,199
SC97001-001: Internal Service - Workers Compensation - Receiver	34,149	38,908	47,671	47,671
SC97002-001: Internal Service - Liability Insurance - Receiver	239,438	264,253	256,627	256,627
SC97003-001: Internal Service - Risk Management - Receiver	4,008	4,180	7,594	7,594
SC97004-001: Internal Service - Mailroom - Receiver	15,287	25,012	25,213	25,213
SC97005-001: Internal Service - Information Services - Receiver - Administrative	2,178,078	3,934,360	4,212,820	4,212,820
SC97005-002: Internal Service - Information Services - Receiver - Direct Charges	771,334	0	0	0
SC97006-004: Internal Service - Health Human Services - Receiver - Mailroom	330	299	329	329
SC97007-004: Internal Service - Buildings - Receiver - Records Storage	48,333	37,640	40,201	40,201
SC97007-006: Internal Service - Buildings - Receiver - Hall Of Justice	5,042,580	5,265,179	6,376,690	6,376,690
SC97007-008: Internal Service - Buildings - Receiver - Cityplace	958,710	1,128,982	1,548,622	1,548,622
SC97007-012: Internal Service - Buildings - Receiver - 691 St Paul Building	160,755	179,567	45,347	45,347
SC97007-013: Internal Service - Buildings - Receiver - Maintenance And Construction	89,004	43,022	40,941	40,941
SC97007-015: Internal Service - Buildings - Receiver - Public Safety Crime Lab	307,163	497,447	531,595	531,595
SC97008-001: Internal Service - Fleet - Receiver	296,930	365,161	399,415	399,415
SC98000-003: Fee For Service - Receiver - Debt Service Chargeback	4,261,716	3,401,742	0	0
SC98000-007: Fee For Service - Receiver - Human Resources - Non-ICAP	13,175	0	10,000	10,000
SC98000-008: Fee For Service - Receiver - Communications	44,132	44,900	27,066	27,066
SC98000-009: Fee For Service - Receiver - Public Safety Lab	96,086	92,185	96,086	96,086
SC98000-010: Fee For Service - Receiver - Public Safety Communications	482,545	821,415	821,415	821,415
SC98000-011: Fee For Service - Receiver - Public Safety911/Emergency Service	676,951	680,000	680,000	680,000
SC98000-014: Fee For Service - Receiver - Public Safety Security	119,183	163,734	198,411	198,411
SC98000-015: Fee For Service - Receiver - District Attorney	60,000	60,000	102,500	102,500
SC98000-016: Fee For Service - Receiver - Sheriff	157,445	162,000	200,149	200,149
SC98000-017: Fee For Service - Receiver - Printing Services	9,264	6,364	7,424	7,424
SC98000-020: Fee For Service - Receiver - Transportation	820	0	0	0
SC98000-021: Fee For Service - Receiver - Airport	42,390	36,212	39,793	39,793
SC98000-028: Fee For Service - Receiver - Pure Waters Admin/Labor	100,700	105,645	106,741	106,741
SC98000-030: Fee For Service - Receiver - Fleet Center Facility	14,292	16,488	18,060	18,060
Total	**9,133,589**	**10,440,887**	**7,824,404**	**7,824,404**
Department Total	**100,096,781**	**101,895,577**	**91,825,199**	**91,825,199**

Dept: Sheriff

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
51 Personnel Services				
SC51000-001: Salaries	88,631,066	97,298,680	104,548,796	104,548,796
SC51000-002: Accrued Salaries	650,098	0	0	0
SC51000-003: Temporary Help	567,822	0	0	0
SC51000-004: Overtime	13,138,331	9,325,382	8,864,558	8,864,558
SC51000-005: Shift Differential	705,833	676,608	834,303	834,303
SC51000-006: Special Holiday Pay	3,146,499	3,708,973	3,782,854	3,782,854
SC51000-007: Roll Call Pay	3,175,890	3,619,920	3,515,720	3,515,720
SC51000-008: Standby / Call-In Pay	302,960	280,800	348,175	348,175
SC51000-009: Longevity	37,133	42,848	43,970	43,970
SC51000-011: Tuition Reimbursement	1,125	0	0	0
SC51000-014: Occupational Exams - Reimbursements	0	2,150	0	0
SC51000-017: Retention	1,500	0	0	0
SC51000-019 Stipend	7,500	0	7,500	7,500
Total	**110,365,757**	**114,955,361**	**121,945,876**	**121,945,876**
52 Benefits				
SC52000-001: Retirement	22,656,797	19,584,991	21,827,056	21,827,056
SC52000-002: Retirement - Non NYSLRS	8,119	0	0	0
SC52000-003: FICA Contribution	8,031,652	8,772,857	9,328,306	9,328,306
SC52000-004: FICA Accrual	52,958	0	0	0
SC52000-005: Medical Insurance - Active	14,142,477	15,160,925	15,795,513	15,795,513
SC52000-006: Medical Insurance - Retirees	13,719,894	14,936,501	15,814,235	15,814,235
SC52000-011: Dental Insurance - Active	655,419	750,961	752,808	752,808
SC52000-012: Dental Insurance - Retirees	444,981	542,427	596,606	596,606
Total	**59,712,297**	**59,748,662**	**64,114,524**	**64,114,524**

Dept: Sheriff

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
54 Contractual Services				
SC54000-001: Mileage	3,383	14,800	2,930	2,930
SC54000-002: Training	2,845	1,200	0	0
SC54000-004: Clothing Allowance	442,759	463,050	458,850	458,850
SC54000-005: Licensure/ Accreditation Fees	0	2,470	2,610	2,610
SC54000-006: Occupational Exams	0	2,150	0	0
SC54000-007: Tool Allowance	6,000	6,000	6,000	6,000
SC54000-008: Background Checks	49,336	75,000	30,000	30,000
SC54001-002: Commercial Services	4,252,681	2,325,378	2,309,938	2,309,938
SC54001-009: Insurance Premiums	0	2,000	2,000	2,000
SC54001-012: Software Licenses	29,740	0	0	0
SC54001-014: Local Transportation / Parking	345,841	353,604	353,233	353,233
SC54001-015: Maintenance - Buildings	517,768	551,200	488,900	488,900
SC54001-016: Maintenance - Computer Equipment	657,676	1,029,353	1,007,755	1,007,755
SC54001-017: Maintenance - Equipment	401,811	598,837	541,965	541,965
SC54001-019: Medical Expense	13,204,526	13,566,000	13,972,394	13,972,394
SC54001-020: Preparation of Legal Transcripts	919	1,000	1,000	1,000
SC54001-021: Prisoner Transport	64,988	65,000	65,000	65,000
SC54001-022: Professional Services	428,690	695,020	582,620	582,620
SC54001-027: Rental Of Equipment	12,358	15,862	12,401	12,401
SC54001-028: Rental Of Space	1,338,664	1,397,872	1,423,822	1,423,822
SC54001-030: Taxes/Assessments	3,031	23,000	0	0
SC54001-037: Agency Contracts	55,744	93,785	2,000	2,000
SC54001-045 Commercial Services-Interpreter Services	102	0	0	0
SC54002-002: Cellular Telephone	80,437	87,513	84,885	84,885
SC54004-001: Confidential Expense	470	5,000	5,000	5,000
SC54004-003: Membership	11,690	19,471	24,219	24,219
SC54004-004: Other Expense	41,942	12,950	9,600	9,600
SC54004-005: Postage	113,534	108,631	125,960	125,960
SC54004-006: Public Notices	296	0	300	300
SC54004-009: Refund Of Prior Year Revenue	30,679	0	0	0
SC54005-001: Travel	282,047	322,604	243,690	243,690
SC54009-001: Utilities - Other/Steam/Water	5,420	8,109	7,100	7,100
SC54009-002: Utilities - Gas	135,821	138,445	161,785	161,785
SC54009-003: Utilities - Electric	258,377	248,200	290,080	290,080
Total	**22,779,575**	**22,233,504**	**22,216,037**	**22,216,037**

Dept: Sheriff

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
55 Supplies & Materials				
SC55000-001: Books / Periodicals	29,232	81,130	47,950	47,950
SC55000-002: Chemicals / Biologicals	2,707	4,000	3,500	3,500
SC55000-003: Clothing	73,830	113,500	141,250	141,250
SC55000-004: Commissary	407	2,000	2,000	2,000
SC55000-005: Computer Software	0	20,000	27,000	27,000
SC55000-006: Construction Supplies	167,520	293,000	253,000	253,000
SC55000-007: Diesel Fuel	0	2,600	2,000	2,000
SC55000-008: Computer Equipment	130,398	109,257	72,605	72,605
SC55000-010: Fuel	57,504	73,000	53,370	53,370
SC55000-011: Gasoline	620,516	776,865	956,069	956,069
SC55000-012: Food & Refreshments	26,842	57,129	59,529	59,529
SC55000-013: Institutional Supplies	226,810	318,050	295,000	295,000
SC55000-014: Landscaping / Farm Supplies	17,946	25,500	3,500	3,500
SC55000-015: Law Enforce / Safety Supplies	432,383	820,292	772,110	772,110
SC55000-016: Library Materials	347	325	350	350
SC55000-017: Medical / Lab Supplies	30,109	80,000	60,000	60,000
SC55000-018: Vehicle Maintenance	2,482	3,000	3,000	3,000
SC55000-020: Office Supplies	266,096	264,350	282,400	282,400
SC55000-021: Other Supplies	861,063	177,160	77,400	77,400
SC55000-023: Recreational Supplies	9,163	16,200	13,500	13,500
SC55000-024: Technical Supplies	2,133,837	195,318	137,274	137,274
SC55000-025: Vehicle Parts	885,909	938,500	959,000	959,000
SC55000-027: Law Enforcement / Uniforms	734,404	830,500	636,500	636,500
Total	**6,709,505**	**5,201,676**	**4,858,307**	**4,858,307**
56 Debt Service				
SC56000-001: Bonds	752,256	612,069	591,111	591,111
SC56001-001: Interest On Bonds	291,745	246,229	215,506	215,506
SC56002-002: Bond Issue Costs - Debt	321	0	0	0
Total	**1,044,322**	**858,298**	**806,617**	**806,617**
590 Contributions				
SC59000-001: Provision - Capital Projects	1,500,000	1,200,000	1,550,000	1,550,000
Total	**1,500,000**	**1,200,000**	**1,550,000**	**1,550,000**

Dept: Sheriff

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
900 Interdepartmental Charges				
RC93000-016: Fee For Service - Sender - Sheriff	-6,115,549	-6,131,061	-6,801,698	-6,801,698
SC96000-001: Work Order Charges - Labor - Receiver	13,415	5,000	5,000	5,000
SC96000-002: Work Order Charges - Vehicles - Receiver	494	0	0	0
SC96000-004: Work Order Charges - Facilities M&C - Receiver	182,445	5,000	5,000	5,000
SC97000-001: Internal Service - Unemployment Insurance - Receiver	21,122	12,690	15,720	15,720
SC97001-001: Internal Service - Workers Compensation - Receiver	2,234,946	3,018,157	2,937,972	2,937,972
SC97002-001: Internal Service - Liability Insurance - Receiver	1,090,757	1,214,111	1,169,438	1,169,438
SC97003-001: Internal Service - Risk Management - Receiver	20,060	20,430	34,841	34,841
SC97004-001: Internal Service - Mailroom - Receiver	2	218	220	220
SC97005-001: Internal Service - Information Services - Receiver - Administrative	2,614,902	4,074,600	4,527,149	4,527,149
SC97005-002: Internal Service - Information Services - Receiver - Direct Charges	806,510	0	0	0
SC97007-004: Internal Service - Buildings - Receiver - Records Storage	40,094	42,888	45,807	45,807
SC97007-005: Internal Service - Buildings - Receiver - Civic Center Complex	3,156,325	3,356,368	3,844,408	3,844,408
SC97007-006: Internal Service - Buildings - Receiver - Hall Of Justice	275,031	287,173	347,796	347,796
SC97007-011: Internal Service - Buildings - Receiver - Public Safety Building	2,650,429	2,686,797	2,696,189	2,696,189
SC97007-013: Internal Service - Buildings - Receiver - Maintenance And Construction	48,878	50,675	48,222	48,222
SC97008-001: Internal Service - Fleet - Receiver	501,829	470,597	514,743	514,743
SC98000-007: Fee For Service - Receiver - Human Resources - Non-ICAP	6,219	0	4,000	4,000
SC98000-010: Fee For Service - Receiver - Public Safety Communications	576	30,000	30,000	30,000
SC98000-013: Fee For Service - Receiver - Public Safety Central Police	0	0	68,040	68,040
SC98000-016: Fee For Service - Receiver - Sheriff	-442,253	0	0	0
SC98000-017: Fee For Service - Receiver - Printing Services	7,226	23,315	17,805	17,805
SC98000-020: Fee For Service - Receiver - Transportation	4,900	3,000	3,000	3,000
SC98000-027: Fee For Service - Receiver - Pure Waters Rochester	135,784	154,348	154,348	154,348
SC98000-030: Fee For Service - Receiver - Fleet Center Facility	101,321	82,440	90,300	90,300
SC98000-031: Fee For Service - Receiver - Parks	1,670	2,672	2,672	2,672
Total	**7,357,133**	**9,409,418**	**9,760,972**	**9,760,972**
940 Indirect Cost Allocation Plan				
SC99001-001: ICAP 1 - Receiver - Human Resources	203,417	0	0	0
SC99001-003: ICAP 1 - Receiver - Purchasing	33,570	0	0	0
SC99001-004: ICAP 1 - Receiver - Finance	50,454	0	0	0
SC99001-005: ICAP 1 - Receiver - County Executive	105,605	0	0	0
SC99001-006: ICAP 1 - Receiver - Controller Payroll	20,472	0	0	0
SC99001-007: ICAP 1 - Receiver - Controller Accounting	94,175	0	0	0
SC99001-008: ICAP 1 - Receiver - Controller Accounts Payable	14,958	0	0	0
SC99001-010: ICAP 1 - Receiver - Treasury	8,871	0	0	0
SC99002-001: ICAP 2 - Receiver - Human Resources	11,513	404,052	497,288	497,288
SC99002-003: ICAP 2 - Receiver - Purchasing	891	25,883	33,017	33,017
SC99002-004: ICAP 2 - Receiver - Finance	4,127	88,095	64,660	64,660
SC99002-005: ICAP 2 - Receiver - County Executive	5,627	94,990	150,733	150,733
SC99002-006: ICAP 2 - Receiver - Controller Payroll	237	14,681	0	0
SC99002-007: ICAP 2 - Receiver - Controller Accounting	1,100	119,434	125,632	125,632
SC99002-008: ICAP 2 - Receiver - Controller Accounts Payable	171	20,383	12,313	12,313
SC99002-010: ICAP 2 - Receiver - Treasury	485	7,662	14,399	14,399
Total	**555,673**	**775,180**	**898,042**	**898,042**
Department Total	**210,024,262**	**214,382,099**	**226,150,375**	**226,150,375**

Dept: Transportation

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
51 Personnel Services				
SC51000-001: Salaries	4,427,318	4,913,670	5,064,957	5,064,957
SC51000-002: Accrued Salaries	26,730	0	0	0
SC51000-003: Temporary Help	102,973	0	0	0
SC51000-004: Overtime	159,709	129,500	159,250	159,250
SC51000-008: Standby / Call-In Pay	147,331	135,000	145,000	145,000
SC51000-009: Longevity	20,510	23,562	21,012	21,012
SC51000-016: Parking Stipend	4,800	6,000	5,400	5,400
Total	**4,889,371**	**5,207,732**	**5,395,619**	**5,395,619**
52 Benefits				
SC52000-001: Retirement	641,740	884,295	920,646	920,646
SC52000-002: Retirement - Non NYSLRS	6,805	0	0	0
SC52000-003: FICA Contribution	354,133	397,928	412,355	412,355
SC52000-004: FICA Accrual	1,976	0	0	0
SC52000-005: Medical Insurance - Active	760,489	921,569	997,855	997,855
SC52000-006: Medical Insurance - Retirees	543,414	582,336	597,923	597,923
SC52000-011: Dental Insurance - Active	34,558	40,707	43,713	43,713
SC52000-012: Dental Insurance - Retirees	31,013	36,686	37,637	37,637
Total	**2,374,128**	**2,863,521**	**3,010,129**	**3,010,129**
54 Contractual Services				
SC54000-006: Occupational Exams	4,371	3,675	3,735	3,735
SC54000-007: Tool Allowance	3,201	3,500	3,500	3,500
SC54001-002: Commercial Services	4,551,073	6,032,345	6,653,238	6,653,238
SC54001-012: Software Licenses	63,220	9,650	88,010	88,010
SC54001-015: Maintenance - Buildings	60,610	7,500	5,000	5,000
SC54001-016: Maintenance - Computer Equipment	3,000	9,295	19,152	19,152
SC54001-017: Maintenance - Equipment	34,677	51,000	41,750	41,750
SC54001-022: Professional Services	185,716	47,500	130,500	130,500
SC54001-025: Public Works Contracts	1,821,185	0	0	0
SC54001-026: Public Works Services-Towns	8,082,620	10,154,506	9,429,150	9,429,150
SC54001-027: Rental Of Equipment	29,891	7,000	10,000	10,000
SC54001-030: Taxes/Assessments	0	903	950	950
SC54001-037: Agency Contracts	58,711	58,716	58,716	58,716
SC54002-002: Cellular Telephone	27,925	30,250	30,775	30,775
SC54004-003: Membership	4,899	3,750	3,800	3,800
SC54004-004: Other Expense	1,743	3,000	2,000	2,000
SC54004-005: Postage	0	50	50	50
SC54005-001: Travel	8,679	9,000	9,000	9,000
SC54009-001: Utilities - Other/Steam/Water	2,437	1,080	1,228	1,228
SC54009-002: Utilities - Gas	13,604	15,000	20,000	20,000
SC54009-003: Utilities - Electric	1,480,270	1,063,350	1,688,950	1,688,950
Total	**16,437,832**	**17,511,070**	**18,199,504**	**18,199,504**

Dept: Transportation

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
55 Supplies & Materials				
SC55000-001: Books / Periodicals	2,995	250	250	250
SC55000-002: Chemicals / Biologicals	2,304	3,000	3,000	3,000
SC55000-003: Clothing	25,978	39,900	39,200	39,200
SC55000-006: Construction Supplies	3,862,987	4,151,386	4,186,350	4,186,350
SC55000-008: Computer Equipment	782	0	0	0
SC55000-010: Fuel	151	0	0	0
SC55000-013: Institutional Supplies	12,706	5,600	6,850	6,850
SC55000-014: Landscaping / Farm Supplies	15,217	15,000	500	500
SC55000-015: Law Enforce / Safety Supplies	10,365	14,500	11,250	11,250
SC55000-017: Medical / Lab Supplies	73	175	75	75
SC55000-018: Vehicle Maintenance	1,224	1,100	1,250	1,250
SC55000-020: Office Supplies	5,547	8,700	4,950	4,950
SC55000-021: Other Supplies	108,592	123,572	117,500	117,500
SC55000-023: Recreational Supplies	285	0	0	0
SC55000-024: Technical Supplies	103,407	25,550	32,650	32,650
SC55000-025: Vehicle Parts	7,042	3,500	3,500	3,500
SC55000-026: Inventory Expense Object	23,704	0	0	0
Total	**4,183,359**	**4,392,233**	**4,407,325**	**4,407,325**
552 Asset Equipment				
SC55200-003: Asset Vehicle	14,777	0	0	0
Total	**14,777**	**0**	**0**	**0**
56 Debt Service				
SC56000-001: Bonds	11,925,035	10,648,908	11,206,195	11,206,195
SC56001-001: Interest On Bonds	3,235,090	4,081,295	3,565,642	3,565,642
SC56002-002: Bond Issue Costs - Debt	60,561	0	0	0
Total	**15,220,686**	**14,730,203**	**14,771,837**	**14,771,837**
590 Contributions				
SC59000-001: Provision - Capital Projects	4,800,000	2,700,000	1,200,000	1,200,000
SC59000-009: Contribution - Debt Service Fund	14,431,897	0	0	0
Total	**19,231,897**	**2,700,000**	**1,200,000**	**1,200,000**

Dept: Transportation

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
900 Interdepartmental Charges				
RC93000-020: Fee For Service - Sender - Transportation	-410,461	-560,500	-425,500	-425,500
SC95000-001: Time Charges - Receiver	-134,736	-174,000	-174,000	-174,000
SC96000-001: Work Order Charges - Labor - Receiver	823	0	0	0
SC96000-004: Work Order Charges - Facilities M&C - Receiver	436	10,000	10,000	10,000
SC97000-001: Internal Service - Unemployment Insurance - Receiver	19,567	23,067	25,834	25,834
SC97001-001: Internal Service - Workers Compensation - Receiver	110,550	178,154	173,191	173,191
SC97002-001: Internal Service - Liability Insurance - Receiver	49,671	67,366	65,887	65,887
SC97003-001: Internal Service - Risk Management - Receiver	1,006	993	1,762	1,762
SC97004-001: Internal Service - Mailroom - Receiver	6,459	9,882	9,961	9,961
SC97005-001: Internal Service - Information Services - Receiver - Administrative	197,484	520,753	512,444	512,444
SC97005-002: Internal Service - Information Services - Receiver - Direct Charges	75,163	0	0	0
SC97007-004: Internal Service - Buildings - Receiver - Records Storage	7,803	8,015	8,560	8,560
SC97007-008: Internal Service - Buildings - Receiver - Cityplace	176,842	210,192	288,320	288,320
SC97007-013: Internal Service - Buildings - Receiver - Maintenance And Construction	1,989	9,408	8,953	8,953
SC97008-001: Internal Service - Fleet - Receiver	499,665	578,687	632,972	632,972
SC98000-004: Fee For Service - Receiver - Planning	7,000	7,000	8,000	8,000
SC98000-005: Fee For Service - Receiver - Law Non-ICAP	8,930	9,772	11,781	11,781
SC98000-008: Fee For Service - Receiver - Communications	10,469	10,649	0	0
SC98000-010: Fee For Service - Receiver - Public Safety Communications	63	750	100	100
SC98000-017: Fee For Service - Receiver - Printing Services	125	985	443	443
SC98000-020: Fee For Service - Receiver - Transportation	232,376	288,000	258,000	258,000
SC98000-021: Fee For Service - Receiver - Airport	29,760	30,000	20,000	20,000
SC98000-024: Fee For Service - Receiver - Pure Waters Administration	4,910	7,150	4,900	4,900
SC98000-030: Fee For Service - Receiver - Fleet Center Facility	33,522	32,972	36,116	36,116
Total	**929,416**	**1,269,295**	**1,477,724**	**1,477,724**
Department Total	**63,281,466**	**48,674,054**	**48,462,138**	**48,462,138**

Dept: Veterans Services

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
51 Personnel Services				
SC51000-001: Salaries	830,799	943,180	1,117,192	1,117,192
SC51000-002: Accrued Salaries	-250	0	0	0
SC51000-003: Temporary Help	824	0	0	0
SC51000-009: Longevity	2,980	4,212	4,262	4,262
SC51000-012: Mandated Training	764	2,000	2,000	2,000
Total	**835,117**	**949,392**	**1,123,454**	**1,123,454**
52 Benefits				
SC52000-001: Retirement	90,806	161,058	191,544	191,544
SC52000-003: FICA Contribution	61,756	72,475	85,793	85,793
SC52000-004: FICA Accrual	-27	0	0	0
SC52000-005: Medical Insurance - Active	93,673	108,457	130,205	130,205
SC52000-006: Medical Insurance - Retirees	21,791	22,681	20,697	20,697
SC52000-011: Dental Insurance - Active	6,284	6,282	8,092	8,092
SC52000-012: Dental Insurance - Retirees	1,195	1,569	1,045	1,045
Total	**275,478**	**372,522**	**437,376**	**437,376**
54 Contractual Services				
SC54000-001: Mileage	663	1,000	1,000	1,000
SC54000-005: Licensure/ Accreditation Fees	0	500	500	500
SC54000-006: Occupational Exams	370	0	0	0
SC54001-002: Commercial Services	1,781	2,480	2,200	2,200
SC54001-012: Software Licenses	5,955	6,254	6,825	6,825
SC54001-013: Leasing-Vehicles	4,000	0	0	0
SC54001-016: Maintenance - Computer Equipment	59	0	0	0
SC54001-022: Professional Services	237,779	176,464	72,000	72,000
SC54001-037: Agency Contracts	35,356	48,000	60,500	60,500
SC54002-002: Cellular Telephone	1,461	1,300	500	500
SC54004-003: Membership	635	1,000	1,200	1,200
SC54004-004: Other Expense	446	15,000	15,000	15,000
SC54005-001: Travel	1,284	4,000	4,000	4,000
Total	**289,789**	**255,998**	**163,725**	**163,725**
55 Supplies & Materials				
SC55000-003: Clothing	2,565	0	0	0
SC55000-004: Commissary	998	1,000	0	0
SC55000-006: Construction Supplies	199	0	0	0
SC55000-008: Computer Equipment	123	0	0	0
SC55000-012: Food & Refreshments	536	0	0	0
SC55000-013: Institutional Supplies	611	0	0	0
SC55000-015: Law Enforce / Safety Supplies	13	0	0	0
SC55000-020: Office Supplies	3,671	3,600	3,600	3,600
SC55000-021: Other Supplies	1,368	0	0	0
SC55000-023: Recreational Supplies	0	1,000	0	0
SC55000-024: Technical Supplies	1,649	2,200	2,000	2,000
Total	**11,733**	**7,800**	**5,600**	**5,600**

Dept: Veterans Services

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
900 Interdepartmental Charges				
SC96000-001: Work Order Charges - Labor - Receiver	2,108	0	0	0
SC96000-004: Work Order Charges - Facilities M&C - Receiver	827	0	0	0
SC97002-001: Internal Service - Liability Insurance - Receiver	8,722	12,804	10,888	10,888
SC97003-001: Internal Service - Risk Management - Receiver	190	223	338	338
SC97005-001: Internal Service - Information Services - Receiver - Administrative	57,644	152,210	86,669	86,669
SC97005-002: Internal Service - Information Services - Receiver - Direct Charges	20,945	0	0	0
SC97006-004: Internal Service - Health Human Services - Receiver - Mailroom	3,040	2,729	3,028	3,028
SC97007-010: Internal Service - Buildings - Receiver - Health & Human Service Building	54,697	58,856	63,982	63,982
SC97007-013: Internal Service - Buildings - Receiver - Maintenance And Construction	11,090	43,171	41,082	41,082
SC97008-001: Internal Service - Fleet - Receiver	0	0	1,370	1,370
SC98000-008: Fee For Service - Receiver - Communications	6,137	6,243	15,958	15,958
SC98000-017: Fee For Service - Receiver - Printing Services	977	434	598	598
Total	**166,377**	**276,670**	**223,913**	**223,913**
Department Total	**1,578,494**	**1,862,382**	**1,954,068**	**1,954,068**

Dept: Airport

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
420 Transfers				
RC45005-001: Transfer From MCAA - Debt	567,794	229,625	74,250	74,250
RC45006-001: Transfer Fr MCAA - O&M	25,367,422	25,770,478	28,251,525	28,251,525
Total	**25,935,216**	**26,000,103**	**28,325,775**	**28,325,775**
430 Federal Aid				
RC43000-045: 93.770-M'Care Prescription Drug Coverage	9,059	0	0	0
Total	**9,059**	**0**	**0**	**0**
480 Miscellaneous				
RC48005-005: Passenger Facility Charges (PFC)	0	3,245,000	2,970,000	2,970,000
Total	**0**	**3,245,000**	**2,970,000**	**2,970,000**
490 Repayments & Refunds				
RC49001-001: Insurance Recoveries	19,253	0	0	0
Total	**19,253**	**0**	**0**	**0**
FUND BALANCE				
Assigned - Appropriated For Budget	0	0	0	0
Total	**0**	**0**	**0**	**0**
Department Total	**25,963,528**	**29,245,103**	**31,295,775**	**31,295,775**

Dept: Board of Elections

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
410 Bond Proceeds				
RC41001-001: Premium On Securities Issued	1,046,839	0	0	0
RC41100-001: Proceeds From Capital Lease	13,426,025	0	0	0
RC41200-001: Proceeds From Capital Sbita	93,811	0	0	0
Total	**14,566,675**	**0**	**0**	**0**
420 Transfers				
RC42000-006: Transfer Residual Equity	9,365	0	0	0
Total	**9,365**	**0**	**0**	**0**
440 State Aid				
RC44000-001: State Aid	533,817	0	0	0
Total	**533,817**	**0**	**0**	**0**
460 Intergovernmental				
RC46001-004: Election Services	11,066,918	16,358,312	16,333,389	16,333,389
RC46001-006: Charges To Other Districts	18,669	22,500	22,500	22,500
Total	**11,085,587**	**16,380,812**	**16,355,889**	**16,355,889**
480 Miscellaneous				
RC48003-001: Minor Sales	513	1,000	0	0
Total	**513**	**1,000**	**0**	**0**
FUND BALANCE				
Assigned - Appropriated For Budget	0	9,365	0	0
Total	**0**	**9,365**	**0**	**0**
Department Total	**26,195,957**	**16,391,177**	**16,355,889**	**16,355,889**

Dept: Communications

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
450 Fees				
RC45000-001: Fees	17,282	10,000	14,500	14,500
Total	**17,282**	**10,000**	**14,500**	**14,500**
480 Miscellaneous				
RC48003-001: Minor Sales	115	500	500	500
Total	**115**	**500**	**500**	**500**
Department Total	**17,397**	**10,500**	**15,000**	**15,000**

Dept: County Clerk

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
450 Fees				
RC45000-001: Fees	0	0	6,500,000	6,500,000
RC45000-009: ALB-Plate Destruction	54,771	40,000	3,400,000	3,400,000
RC45000-010: ALB-Taxi Plate Surcharge	2,134,754	0	0	0
RC45000-011: ALB-License Fees	603,381	3,300,000	0	0
RC45000-012: ALB-Sales Tax Fee	28,185	30,000	0	0
RC45000-013: ALB-NSF Penalties	11,709	1,000	0	0
RC45000-015: ALB-EZ-Pass	7,015	8,100	0	0
RC45000-017: CC-Photos	15,318	20,000	0	0
RC45000-018: CC-Hunt/Fishing	2,915	1,000	0	0
RC45000-019: CC-Deeds	246,410	0	0	0
RC45000-020: CC-Clerk Hire	699,891	839,868	839,868	839,868
RC45000-022: CC-Miscellaneous	8,543	0	0	0
RC45000-023: CC-Interest	38,996	50,000	60,000	60,000
RC45000-024: CC-Certifications	36,564	175,000	0	0
RC45000-025: CC-IS Reimbursement	2,918	0	0	0
RC45000-026: CC-UCC	97,080	80,000	0	0
RC45000-027: CC-Mortgages	3,971,714	4,500,000	0	0
RC45000-028: CC-Filed Papers	285,321	50,000	0	0
RC45000-029: CC-Notary Public	482,346	45,000	55,000	55,000
RC45000-030: CC-Passports	118,131	80,000	0	0
RC45000-031: CC-Judgements/Dct	18,760	0	20,000	20,000
RC45000-032: CC-Gun Permits	71,133	80,000	0	0
RC45000-033: CC-Passport Photosw	1,581	0	0	0
RC45000-034: CC-DBA Forms	1,290	75,000	0	0
RC45000-037: Alb-Online Partner Share	2,248,420	2,200,000	2,200,000	2,200,000
RC45000-048 Court Filings	0	750,000	10,000	10,000
Total	**11,187,146**	**12,324,968**	**13,084,868**	**13,084,868**
480 Miscellaneous				
RC48005-002: Miscellaneous Revenue	2,916	0	375,000	375,000
Total	**2,916**	**0**	**375,000**	**375,000**
490 Repayments & Refunds				
RC49001-001: Insurance Recoveries	10,889	0	0	0
Total	**10,889**	**0**	**0**	**0**
Department Total	**11,200,951**	**12,324,968**	**13,459,868**	**13,459,868**

Dept: County Executive

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
430 Federal Aid				
RC43000-003: 93.558-Temp Asst Needy Families-ICAP	23,138	32,918	49,266	49,266
Total	**23,138**	**32,918**	**49,266**	**49,266**
480 Miscellaneous				
RC48005-002: Miscellaneous Revenue	6	0	0	0
Total	**6**	**0**	**0**	**0**
Department Total	**23,144**	**32,918**	**49,266**	**49,266**

Dept: Cultural & Education Services

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
402 Sales Tax & Other				
RC40201-001: Hotel Motel Tax	9,731,477	9,715,000	9,861,000	9,861,000
Total	**9,731,477**	**9,715,000**	**9,861,000**	**9,861,000**
410 Bond Proceeds				
RC41001-001: Premium On Securities Issued	43,734	0	0	0
RC41200-001: Proceeds From Capital Sbita	425,210	0	0	0
Total	**468,944**	**0**	**0**	**0**
420 Transfers				
RC42000-001: Transfer From General Fund	7,692,068	7,780,000	7,990,000	7,990,000
RC42000-005: Transfer Provision Capital Projects	0	200,000	0	0
RC42000-006: Transfer Residual Equity	17,521	0	0	0
Total	**7,709,589**	**7,980,000**	**7,990,000**	**7,990,000**
430 Federal Aid				
RC43000-045: 93.770-M'Care Prescription Drug Coverage	3,294	0	0	0
RC43000-077: 21.027-Coronavirus State And Local Fiscal Recovery	1,312,720	0	0	0
Total	**1,316,014**	**0**	**0**	**0**
440 State Aid				
RC44000-001: State Aid	2,569,182	2,544,900	2,568,800	2,568,800
Total	**2,569,182**	**2,544,900**	**2,568,800**	**2,568,800**
450 Fees				
RC45000-036: Parking Fee	206,515	400,000	415,000	415,000
Total	**206,515**	**400,000**	**415,000**	**415,000**
460 Intergovernmental				
RC46001-001: Tuition	6,724,545	6,600,000	7,000,000	7,000,000
RC46001-002: Tuition Other Counties-MCC	330,476	600,000	350,000	350,000
RC46001-005: Charges To Other Governments	1,126,168	1,195,548	1,237,650	1,237,650
RC46001-011: MCC Chargebacks	21,300,000	21,550,000	21,800,000	21,800,000
Total	**29,481,189**	**29,945,548**	**30,387,650**	**30,387,650**
480 Miscellaneous				
RC48003-001: Minor Sales	23,046	25,000	20,000	20,000
RC48005-003: Other Grant Contributions	451,067	857,460	811,500	811,500
Total	**474,113**	**882,460**	**831,500**	**831,500**
480 Use of Money & Property				
RC48000-003: Interest Earnings Reserve Bonded Debt	3,893	0	0	0
Total	**3,893**	**0**	**0**	**0**
FUND BALANCE	0	17,378	108,785	108,785
Assigned - Appropriated For Budget	**0**	**17,378**	**108,785**	**108,785**
Department Total	**51,960,916**	**51,485,286**	**52,162,735**	**52,162,735**

REVENUES

Dept: District Attorney

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
430 Federal Aid				
RC43000-027: 16.575-Crime Victim Assistance	252,237	0	0	0
RC43000-028: 16.590-Encourarestpolicy&Enfrcprotecordr	61,467	0	0	0
Total	**313,704**	**0**	**0**	**0**
440 State Aid				
RC44000-001: State Aid	3,983,474	6,557,406	4,955,380	4,955,380
Total	**3,983,474**	**6,557,406**	**4,955,380**	**4,955,380**
480 Miscellaneous				
RC48004-001: Fines	30,750	30,750	0	0
Total	**30,750**	**30,750**	**0**	**0**
Department Total	**4,327,928**	**6,588,156**	**4,955,380**	**4,955,380**

Dept: Diversity, Equity and Inclusion

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
430 Federal Aid				
RC43000-077: 21.027-Coronavirus State And Local Fiscal Recovery	137,600	0	0	0
Total	**137,600**	**0**	**0**	**0**
Department Total	**137,600**	**0**	**0**	**0**

Dept: Environmental Services

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
401 Special Assessments				
RC40100-001: Capital Assessment	21,172,934	18,217,768	16,715,016	16,715,016
RC40101-001: Pure Waters Assessment	30,684,040	33,114,527	34,912,674	34,912,674
Total	**51,856,974**	**51,332,295**	**51,627,690**	**51,627,690**
410 Bond Proceeds				
RC41001-001: Premium On Securities Issued	1,326,902	0	0	0
RC41100-001: Proceeds From Capital Lease	81,706	0	0	0
Total	**1,408,608**	**0**	**0**	**0**
420 Transfers				
RC42000-001: Transfer From General Fund	1,505,741	1,000,000	0	0
Total	**1,505,741**	**1,000,000**	**0**	**0**
430 Federal Aid				
RC43000-045: 93.770-M'Care Prescription Drug Coverage	75,077	0	0	0
RC43000-077: 21.027-Coronavirus State And Local Fiscal Recovery	3,664,220	0	0	0
Total	**3,739,297**	**0**	**0**	**0**
440 State Aid				
RC44000-001: State Aid	364,682	137,200	0	0
RC44000-004: State Aid - Court Facilities	971,849	992,419	992,419	992,419
Total	**1,336,531**	**1,129,619**	**992,419**	**992,419**
450 Fees				
RC45000-001: Fees	92,138	93,000	103,000	103,000
RC45000-016: Licenses And Permits	10,205	6,200	6,200	6,200
RC45002-001: Solid Waste Tipping Fees	9,078,761	6,886,624	8,519,579	8,519,579
RC45002-004: Water Use Charge	16,703,109	21,240,161	22,756,676	22,756,676
RC45002-005: Sewer Charges/Rentals	2,760,853	2,831,000	2,996,200	2,996,200
RC45002-006: Fuel Sales-Non County	263,146	252,000	278,400	278,400
RC45002-008: MSLF Lease Agreement-Hosts	2,836,600	2,537,713	3,145,936	3,145,936
RC45002-009: Sale Of Electric	789,940	510,000	709,000	709,000
Total	**32,534,752**	**34,356,698**	**38,514,991**	**38,514,991**
460 Intergovernmental				
RC46001-003: GIS Service To Localities	705,308	705,826	706,550	706,550
RC46001-005: Charges To Other Governments	61,306	412,150	35,000	35,000
RC46001-006: Charges To Other Districts	13,940,042	11,102,990	13,200,000	13,200,000
RC46001-007: Sewer Rents Other Governments	346,707	340,884	237,100	237,100
RC46001-008: Connection-Inspection Charges	175,838	193,200	168,900	168,900
RC46001-009: Sludge-Septic-Leachate-Spoils (SSLS) Process Charges	2,317,239	2,219,279	2,238,979	2,238,979
Total	**17,546,440**	**14,974,329**	**16,586,529**	**16,586,529**
470 Interdepartmental Revenue				
RC47000-001: Charges To Other Departments	165,000	165,000	165,000	165,000
Total	**165,000**	**165,000**	**165,000**	**165,000**
480 Miscellaneous				
RC48003-001: Minor Sales	471,491	513,000	615,000	615,000
RC48003-002: Sale Of Recyclables	235,515	265,950	249,300	249,300
RC48005-002: Miscellaneous Revenue	144,639	102,000	119,375	119,375
RC48005-003: Other Grant Contributions	408,282	236,915	340,000	340,000
Total	**1,259,927**	**1,117,865**	**1,323,675**	**1,323,675**
480 Use of Money & Property				
RC48000-001: Interest Earnings	1,748,905	850,000	1,237,500	1,237,500
RC48000-002: Interest Earnings Capital Funds	207,927	15,400	32,800	32,800
RC48000-003: Interest Earnings Reserve Bonded Debt	10,761	4,200	10,100	10,100
RC48000-004: Interest Earnings - Leases	80,366	0	53,000	53,000
RC48000-006: NYSEFC Bond Subsidy Income	0	0	0	0
RC48002-001: Rental Of Real Property	28,618	28,739	30,039	30,039
RC48002-003: Rental - Leases	290,671	188,242	292,242	292,242
Total	**2,367,248**	**1,086,581**	**1,655,681**	**1,655,681**

Dept: Environmental Services

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
490 Repayments & Refunds				
RC49001-001: Insurance Recoveries	35,543	10,000	0	0
RC49001-005: Insurance Recoveries Vehicle Damage	7,312	0	0	0
RC49002-002: Refund Of Prior Years Expense	252	0	0	0
Total	**43,107**	**10,000**	**0**	**0**
FUND BALANCE				
Assigned - Appropriated For Budget	0	1,854,757	2,596,867	2,596,867
Total	**0**	**1,854,757**	**2,596,867**	**2,596,867**
Department Total	**113,763,625**	**107,027,144**	**113,462,852**	**113,462,852**

Dept: Finance

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
402 Sales Tax & Other				
RC40201-001: Hotel Motel Tax	86,250	86,250	86,250	86,250
Total	**86,250**	**86,250**	**86,250**	**86,250**
420 Transfers				
RC42000-001: Transfer From General Fund	1,438	0	0	0
Total	**1,438**	**0**	**0**	**0**
430 Federal Aid				
RC43000-003: 93.558-Temp Asst Needy Families-ICAP	345,491	319,098	262,086	262,086
RC43000-077: 21.027-Coronavirus State And Local Fiscal Recovery	36,168,234	0	0	0
RC43000-090 16.838 Comprehensive Opioid Stimulant And Other Su	358,324	0	0	0
Total	**36,872,049**	**319,098**	**262,086**	**262,086**
450 Fees				
RC45000-001: Fees	44,694	46,000	46,000	46,000
RC45000-003: School Tax Fees	100,032	102,600	104,073	104,073
RC45000-004: Advertisement Fee	60,935	56,000	56,700	56,700
RC45000-005: NG Check Fee	5,189	4,500	5,800	5,800
RC45000-006: Tax Search Fee	825	1,000	850	850
RC45000-007: Tax Notice Fee	30,885	33,000	33,000	33,000
RC45000-008: Court & Trust Fee	45,565	110,000	50,000	50,000
RC45000-049 Cash Bail Fee	1,333	0	0	0
RC45001-001: Commissions	110,412	100,000	100,000	100,000
Total	**399,870**	**453,100**	**396,423**	**396,423**
460 Intergovernmental				
RC46000-001: Tax And Assessment Service	3,048,731	3,048,931	2,583,128	2,583,128
RC46000-003: Tax Services	90,000	90,000	76,200	76,200
RC46001-003: GIS Service To Localities	100,000	100,000	100,000	100,000
Total	**3,238,731**	**3,238,931**	**2,759,328**	**2,759,328**
470 Interdepartmental Revenue				
RC47000-002: Charges To Trust Funds	0	659,643	0	0
Total	**0**	**659,643**	**0**	**0**
480 Miscellaneous				
RC48003-001: Minor Sales	288,086	265,000	270,000	270,000
RC48004-001: Fines	4,605	0	0	0
RC48004-002: Forfeited Bid & Deposit	600	500	500	500
RC48004-004: Fines and Forfeited Bail	0	4,000	2,000	2,000
RC48005-002: Miscellaneous Revenue	128	0	0	0
Total	**293,419**	**269,500**	**272,500**	**272,500**
480 Use of Money & Property				
RC48001-001: Proceeds Seized/Unclaimed Property/Funds	1,996	57,000	50,000	50,000
Total	**1,996**	**57,000**	**50,000**	**50,000**
Department Total	**40,893,753**	**5,083,522**	**3,826,587**	**3,826,587**

Dept: Finance - Unallocated

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
400 Property Tax				
RC40000-001: Real Property Taxes	440,544,249	457,171,769	472,171,769	472,171,769
Total	**440,544,249**	**457,171,769**	**472,171,769**	**472,171,769**
402 Sales Tax & Other				
RC40200-001: Sales Tax	203,930,977	207,789,900	218,930,675	218,930,675
RC40201-001: Hotel Motel Tax	650,000	650,000	700,000	700,000
Total	**204,580,977**	**208,439,900**	**219,630,675**	**219,630,675**
403 PILOTS				
RC40300-001: Payments In Lieu Of Tax (PILOT)	6,776,111	6,597,912	6,318,004	6,318,004
RC40300-002: Shelter Rent Agreements	1,963,032	1,720,620	2,065,226	2,065,226
Total	**8,739,143**	**8,318,532**	**8,383,230**	**8,383,230**
410 Bond Proceeds				
RC41001-001: Premium On Securities Issued	213,338	0	0	0
Total	**213,338**	**0**	**0**	**0**
420 Transfers				
RC42000-001: Transfer From General Fund	21,653,845	125,000	0	0
RC42000-002: Transfer From Road Fund	14,431,897	0	0	0
RC42000-003: Transfer From Library Fund	31,968	0	0	0
Total	**36,117,710**	**125,000**	**0**	**0**
430 Federal Aid				
RC43000-003: 93.558-Temp Asst Needy Families-ICAP	1	0	0	0
RC43000-045: 93.770-M'Care Prescription Drug Coverage	566,613	0	0	0
RC43000-073: 21.023 Emergency Rental Assistance Payment	2,249,750	0	0	0
Total	**2,816,364**	**0**	**0**	**0**
440 State Aid				
RC44000-001: State Aid	15,000,000	0	0	0
Total	**15,000,000**	**0**	**0**	**0**
450 Fees				
RC45000-001: Fees	125,168	160,000	140,000	140,000
RC45000-036: Parking Fee	1,100,706	1,030,000	1,130,000	1,130,000
RC45001-001: Commissions	-5	0	0	0
RC45003-001: Employee/Retiree/Cobra Insurance Share	12,059,186	11,253,000	12,269,000	12,269,000
Total	**13,285,055**	**12,443,000**	**13,539,000**	**13,539,000**
460 Intergovernmental				
RC46000-002: Erroneous Assessments	770,814	600,000	700,000	700,000
RC46001-005: Charges To Other Governments	1,447,365	1,419,615	588,734	588,734
RC46002-001: OTB Distributed Earnings	2,534,223	1,600,000	2,250,000	2,250,000
Total	**4,752,402**	**3,619,615**	**3,538,734**	**3,538,734**
480 Miscellaneous				
RC48003-001: Minor Sales	88,109	95,000	85,000	85,000
RC48004-004: Fines and Forfeited Bail	2,426	0	0	0
RC48005-002: Miscellaneous Revenue	831,592	847,000	1,550,000	1,550,000
RC48005-008: Seneca Nation Gaming Revenue	0	1,300,000	0	0
Total	**922,127**	**2,242,000**	**1,635,000**	**1,635,000**
480 Use of Money & Property				
RC48000-001: Interest Earnings	20,644,756	15,000,000	14,000,000	14,000,000
RC48000-002: Interest Earnings Capital Funds	430,954	0	0	0
RC48000-003: Interest Earnings Reserve Bonded Debt	235,442	0	0	0
RC48001-001: Proceeds Seized/Unclaimed Property/Funds	145,167	0	0	0
RC48001-002: Property Tax Penalties	7,423,620	7,000,000	7,335,000	7,335,000
RC48002-003: Rental - Leases	108,240	24,000	24,000	24,000
Total	**28,988,179**	**22,024,000**	**21,359,000**	**21,359,000**

Dept: Finance - Unallocated

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
490 Repayments & Refunds				
RC49002-001: Reimb For Expense - Non Govt	467,646	435,000	462,442	462,442
RC49002-002: Refund Of Prior Years Expense	158,373	0	0	0
Total	**626,019**	**435,000**	**462,442**	**462,442**
FUND BALANCE				
Assigned - Appropriated For Budget	0	38,971,044	44,018,960	44,018,960
Total	**0**	**38,971,044**	**44,018,960**	**44,018,960**
Department Total	**756,585,563**	**753,789,860**	**784,738,810**	**784,738,810**

REVENUES

Dept: Human Resources

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
430 Federal Aid				
RC43000-003: 93.558-Temp Asst Needy Families-ICAP	192,963	282,838	286,074	286,074
Total	**192,963**	**282,838**	**286,074**	**286,074**
Department Total	**192,963**	**282,838**	**286,074**	**286,074**

Dept: Human Services

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
410 Bond Proceeds				
RC41001-001: Premium On Securities Issued	587,779	0	0	0
Total	**587,779**	**0**	**0**	**0**
430 Federal Aid				
RC43000-001: 93.563-Child Support Enforce-Bonus	654,790	600,000	600,000	600,000
RC43000-002: 93.563-Child Support Enforce - Title Ivd	3,840,909	3,169,105	3,474,491	3,474,491
RC43000-006: 93.667-Title XX-Social Serv Block Grant	4,399,810	1,321,649	1,321,651	1,321,651
RC43000-007: 93.645-Title IV-B Childwelfrserv-Stategr	643,555	666,096	666,096	666,096
RC43000-008: 93.558-Temp Asst Needy Families-FFFS	27,560,384	29,151,160	29,161,249	29,161,249
RC43000-010: 93.778-Medical Assistance Program	7,811,297	9,957,534	9,199,838	9,199,838
RC43000-011: 93.558-Temp Asst Needy Families-Famasst	20,728,064	26,816,536	22,825,537	22,825,537
RC43000-012: 93.558-Temp Asst Needy Families-Eaf	3,897,639	4,528,333	4,200,000	4,200,000
RC43000-013: 93.658-Foster Care-Title Iv-E	3,940,842	3,238,038	3,681,290	3,681,290
RC43000-014: 93.659-Adoption Assistance	4,912,568	4,690,768	4,892,734	4,892,734
RC43000-015: 93.674-Chafee Foster Care Independ Prog	508,003	280,000	280,000	280,000
RC43000-016: 93.566-Refugee&Entrant Asist-State Admpr	1,563,617	1,835,000	1,260,000	1,260,000
RC43000-017: 93.658-Fostercare-Title Ive-Chld/Famserv	5,040,011	3,875,791	5,689,663	5,689,663
RC43000-018: 10.561-State Adm Match For Snap	7,721,503	8,856,165	4,364,771	4,364,771
RC43000-036: 93.043-Aging-Title III-D	52,914	52,438	52,438	52,438
RC43000-037: 93.044-Age Title III-B-Suppor Serv&Srctr	863,114	637,595	719,170	719,170
RC43000-038: 93.045-Aging-Title III-C	2,207,688	2,007,172	1,980,058	1,980,058
RC43000-039: 93.052-Title III, Part E	429,977	579,822	483,353	483,353
RC43000-040: 93.053-Nutrition Services Incentive Prog	148,047	125,612	150,000	150,000
RC43000-041: 93.071-M'Care Enrollment Assistance Prog	76,227	47,748	62,861	62,861
RC43000-044: 93.568-Low-Income Home Energy Assistance	2,846,858	2,185,726	2,186,612	2,186,612
RC43000-045: 93.770-M'Care Prescription Drug Coverage	4,978	0	0	0
RC43000-046: 93.779-Cms Research, Demo & Evaluations	43,169	76,253	61,157	61,157
RC43000-047: 93.959-Blck Grant-Prevent&Treat Subabuse	6,746,241	7,498,418	105,341	105,341
RC43000-054: 93.670-Childabuse & Neglect Discretactiv	256,415	0	0	0
RC43000-055: 93.958-Comm Mental Hlth Serv Block Grant	2,911,325	2,911,325	2,911,325	2,911,325
RC43000-069: 93.090 Guardianship Assistance	63,645	0	0	0
RC43000-074: 93.747 Elder Abuse Prevention Interventions Prgm	8,821	0	0	0
RC43000-076: 93.556-Marylee Allen Promoting Safe And Stable Fam	98,800	320,000	0	0
RC43000-077: 21.027-Coronavirus State And Local Fiscal Recovery	275,804	0	0	0
RC43000-085 93.472 Title IV-E Prevention Program	0	0	800,000	800,000
RC43000-090 16.838 Comprehensive Opioid Stimulant And Other Su	0	921,000	0	0
RC43000-091 93.698 Elder Justice Act	2,188	0	0	0
RC43000-092 93.603 Adoption And Legal Guardianship Incn Pmts	23,252	0	0	0
Total	**110,282,455**	**116,349,284**	**101,129,635**	**101,129,635**
440 State Aid				
RC44000-001: State Aid	27,176,558	34,776,806	53,693,277	53,693,277
RC44000-003: State Aid - ATI Core	13,757	0	0	0
RC44000-008: State Aid - Admin Fund	87,336	100,000	100,000	100,000
RC44000-009: State Aid - Child Care Block Grant	94,553,666	98,864,206	103,423,675	103,423,675
RC44000-010: State Aid - Foster Care Block Grant	8,616,964	8,880,520	8,436,494	8,436,494
RC44000-011: State Aid - Preventive Protective 64%	24,030,145	28,518,862	28,582,987	28,582,987
RC44000-017: State Aid - Safety Net Assistance	8,800,202	9,288,413	8,125,953	8,125,953
RC44000-018: State Aid - EAA	554,348	660,000	1,260,000	1,260,000
RC44000-019: State Aid - Oasis 100%	4,535,127	7,347,720	15,104,249	15,104,249
RC44000-020: State Aid - Mental Health 50%	26,637	60,675	60,242	60,242
RC44000-021: State Aid - Mental Health 100%	35,073,987	34,742,782	37,834,409	37,834,409
RC44000-025: State Aid - Medicaid	6,428,586	9,257,319	9,199,838	9,199,838
RC44000-026: State Aid - Foster Care	4,810,799	5,702,488	5,902,513	5,902,513
RC44000-027: State Aid - Child & Family Services	739,133	732,406	637,713	637,713
RC44000-028: State Aid - Childrens Facility	5,861,200	4,546,860	8,533,250	8,533,250
RC44000-029: State Aid - POS	507,802	363,063	344,390	344,390
RC44000-030: State Aid - Adolescent Care	9,540	98,000	24,500	24,500
Total	**221,825,787**	**243,940,120**	**281,263,490**	**281,263,490**
450 Fees				
RC45000-002: Legal Fees	5,656	9,000	9,000	9,000
Total	**5,656**	**9,000**	**9,000**	**9,000**
460 Intergovernmental				
RC46001-005: Charges To Other Governments	686,352	1,792,000	1,792,000	1,792,000
Total	**686,352**	**1,792,000**	**1,792,000**	**1,792,000**

Dept: Human Services

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
480 Miscellaneous				
RC48005-001: Gifts And Donations	4,153,720	2,646,935	2,303,576	2,303,576
RC48005-002: Miscellaneous Revenue	430,710	530,000	530,000	530,000
RC48005-003: Other Grant Contributions	0	0	0	0
RC48005-004: Grant Program Income	20	0	0	0
RC48005-010: Opioid Settlement	1,802,225	20,000	0	0
Total	**6,386,675**	**3,196,935**	**2,833,576**	**2,833,576**
490 Repayments & Refunds				
RC49000-001: Repayments Of Medical Assistance	3,006,649	1,000,000	1,000,000	1,000,000
RC49000-002: Repayments Of Family Assistance	336,924	400,000	400,000	400,000
RC49000-003: SCU Family Assistance Collections	3,662,780	4,500,000	4,500,000	4,500,000
RC49000-004: Repayments of Child Welfare	502,359	440,000	440,000	440,000
RC49000-005: Repayments of Safety Net	5,783,403	4,630,000	5,230,000	5,230,000
RC49001-001: Insurance Recoveries	32,450	25,000	25,000	25,000
RC49002-002: Refund Of Prior Years Expense	4	0	0	0
RC49002-004: Repayments of Adolescent Care	0	6,100	6,100	6,100
Total	**13,324,569**	**11,001,100**	**11,601,100**	**11,601,100**
FUND BALANCE				
Assigned - Appropriated For Budget	0	0	2,687,390	2,687,390
Total	**0**	**0**	**2,687,390**	**2,687,390**
Department Total	**353,099,273**	**376,288,439**	**401,316,191**	**401,316,191**

Dept: Information Services

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
410 Bond Proceeds				
RC41200-001: Proceeds From Capital Sbita	3,395,773	0	0	0
Total	**3,395,773**	**0**	**0**	**0**
430 Federal Aid				
RC43000-045: 93.770-M'Care Prescription Drug Coverage	13,008	0	0	0
RC43000-057: 97.067-Homeland Security Grant Program	0	85,000	0	0
Total	**13,008**	**85,000**	**0**	**0**
480 Miscellaneous				
RC48005-002: Miscellaneous Revenue	70,511	25,000	25,000	25,000
RC48005-007: Contracted Department Services	0	0	0	0
Total	**70,511**	**25,000**	**25,000**	**25,000**
Department Total	**3,479,292**	**110,000**	**25,000**	**25,000**

Dept: Law

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
402 Sales Tax & Other				
RC40201-001: Hotel Motel Tax	13,750	13,750	13,750	13,750
Total	**13,750**	**13,750**	**13,750**	**13,750**
410 Bond Proceeds				
RC41200-001: Proceeds From Capital Sbita	829,072	0	0	0
Total	**829,072**	**0**	**0**	**0**
460 Intergovernmental				
RC46000-001: Tax And Assessment Service	31,723	34,387	32,578	32,578
Total	**31,723**	**34,387**	**32,578**	**32,578**
470 Interdepartmental Revenue				
RC47000-004: Charges To Authorities	75,000	75,000	75,000	75,000
Total	**75,000**	**75,000**	**75,000**	**75,000**
Department Total	**949,545**	**123,137**	**121,328**	**121,328**

Dept: Monroe Community Hospital

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
410 Bond Proceeds				
RC41001-001: Premium On Securities Issued	596,990	0	0	0
Total	**596,990**	**0**	**0**	**0**
420 Transfers				
RC42000-001: Transfer From General Fund	12,671,262	15,191,117	16,831,692	16,831,692
Total	**12,671,262**	**15,191,117**	**16,831,692**	**16,831,692**
430 Federal Aid				
RC43000-045: 93.770-M'Care Prescription Drug Coverage	126,005	0	0	0
RC43000-077: 21.027-Coronavirus State And Local Fiscal Recovery	1,081,827	0	0	0
Total	**1,207,832**	**0**	**0**	**0**
440 State Aid				
RC44000-001: State Aid	210,298	0	0	0
Total	**210,298**	**0**	**0**	**0**
450 Fees				
RC45000-039: Patient Revenue	56,383,878	65,063,154	67,549,036	67,549,036
Total	**56,383,878**	**65,063,154**	**67,549,036**	**67,549,036**
460 Intergovernmental				
RC46001-005: Charges To Other Governments	23,249,857	19,790,916	24,345,800	24,345,800
Total	**23,249,857**	**19,790,916**	**24,345,800**	**24,345,800**
480 Miscellaneous				
RC48005-002: Miscellaneous Revenue	1,575,260	3,518,232	2,255,307	2,255,307
Total	**1,575,260**	**3,518,232**	**2,255,307**	**2,255,307**
480 Use of Money & Property				
RC48000-001: Interest Earnings	84,698	65,000	72,000	72,000
RC48000-002: Interest Earnings Capital Funds	40,795	0	0	0
RC48000-003: Interest Earnings Reserve Bonded Debt	19	0	0	0
Total	**125,512**	**65,000**	**72,000**	**72,000**
490 Repayments & Refunds				
RC49001-001: Insurance Recoveries	143,057	100,000	100,000	100,000
RC49002-002: Refund Of Prior Years Expense	1,353	0	0	0
Total	**144,410**	**100,000**	**100,000**	**100,000**
FUND BALANCE				
Assigned - Appropriated For Budget	0	914	172,185	172,185
Total	**0**	**914**	**172,185**	**172,185**
Department Total	**96,165,299**	**103,729,333**	**111,326,020**	**111,326,020**

Dept: Parks

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
402 Sales Tax & Other				
RC40201-001: Hotel Motel Tax	1,300,000	1,450,000	1,500,000	1,500,000
Total	**1,300,000**	**1,450,000**	**1,500,000**	**1,500,000**
410 Bond Proceeds				
RC41001-001: Premium On Securities Issued	283,502	0	0	0
Total	**283,502**	**0**	**0**	**0**
420 Transfers				
RC42000-004: Transfer From Other Fund	279	0	0	0
RC42000-006: Transfer Residual Equity	18,314	0	0	0
Total	**18,593**	**0**	**0**	**0**
440 State Aid				
RC44000-001: State Aid	1,268,836	565,544	456,000	456,000
Total	**1,268,836**	**565,544**	**456,000**	**456,000**
450 Fees				
RC45000-001: Fees	3,685,551	4,388,000	4,945,000	4,945,000
RC45000-041: GC-Green Fees	1,635,672	2,013,000	2,013,000	2,013,000
RC45000-042: GC-Pro Shop Retail	1,013,637	1,140,000	1,140,000	1,140,000
RC45000-043: GC-Pro Shop Services	957	2,000	1,500	1,500
RC45001-002: Concessions	309,626	425,000	410,000	410,000
Total	**6,645,443**	**7,968,000**	**8,509,500**	**8,509,500**
460 Intergovernmental				
RC46001-005: Charges To Other Governments	50,000	30,000	0	0
Total	**50,000**	**30,000**	**0**	**0**
470 Interdepartmental Revenue				
RC47000-002: Charges To Trust Funds	4,640	66,000	66,000	66,000
Total	**4,640**	**66,000**	**66,000**	**66,000**
480 Miscellaneous				
RC48005-001: Gifts And Donations	45,000	90,000	40,000	40,000
RC48005-002: Miscellaneous Revenue	208,687	200,000	200,000	200,000
Total	**253,687**	**290,000**	**240,000**	**240,000**
480 Use of Money & Property				
RC48002-001: Rental Of Real Property	17,434	17,500	17,500	17,500
RC48002-002: Rental - Other	190,606	177,000	239,500	239,500
Total	**208,040**	**194,500**	**257,000**	**257,000**
490 Repayments & Refunds				
RC49001-001: Insurance Recoveries	7,245	0	0	0
Total	**7,245**	**0**	**0**	**0**
FUND BALANCE				
Assigned - Appropriated For Budget	0	106,507	231,228	231,228
Total	**0**	**106,507**	**231,228**	**231,228**
Department Total	**10,039,986**	**10,670,551**	**11,259,728**	**11,259,728**

Dept: Planning

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
430 Federal Aid				
RC43000-033: 20.205-Highway Planning And Construction	15,459	15,000	15,000	15,000
RC43000-077: 21.027-Coronavirus State And Local Fiscal Recovery	289,322	0	0	0
Total	**304,781**	**15,000**	**15,000**	**15,000**
440 State Aid				
RC44000-001: State Aid	9,509	0	0	0
Total	**9,509**	**0**	**0**	**0**
460 Intergovernmental				
RC46001-005: Charges To Other Governments	92,695	0	0	0
Total	**92,695**	**0**	**0**	**0**
470 Interdepartmental Revenue				
RC47000-003: Charges To Grants	618,591	880,702	986,846	986,846
Total	**618,591**	**880,702**	**986,846**	**986,846**
480 Miscellaneous				
RC48005-003: Other Grant Contributions	564,000	590,000	590,000	590,000
Total	**564,000**	**590,000**	**590,000**	**590,000**
Department Total	**1,589,576**	**1,485,702**	**1,591,846**	**1,591,846**

REVENUES

Dept: Public Defender

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
440 State Aid				
RC44000-001: State Aid	9,905,194	4,522,497	312,086	312,086
Total	**9,905,194**	**4,522,497**	**312,086**	**312,086**
450 Fees				
RC45000-001: Fees	720	0	0	0
Total	**720**	**0**	**0**	**0**
Department Total	**9,905,914**	**4,522,497**	**312,086**	**312,086**

Dept: Public Health

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
430 Federal Aid				
RC43000-009: 93.778-Medicaid-Fee Per Service-Fed-Ecd	922,456	1,491,000	1,000,000	1,000,000
RC43000-020: 10.557-Spec Supp Nutri Prog-Wic-Nonsapgr	2,426,947	0	0	0
RC43000-030: 16.742-Coverdell Forensic Sci Improve	44,048	58,159	50,000	50,000
RC43000-034: 20.600-State & Community Highway Safety	59,055	50,000	50,000	50,000
RC43000-035: 93.008-Med Reserve Corp Small Grant Prog	4,353	0	0	0
RC43000-043: 93.268-Immunization Grants	303,189	302,000	0	0
RC43000-048: 93.977-Prevent Hlth Serv-Std Contr Grant	75,833	70,000	0	0
RC43000-049: 93.994-Mater&Childhlthserv Blkgrtostates	1,096,645	0	0	0
RC43000-050: 93.069-Public Health Emergency Prepare	271,944	0	0	0
RC43000-052: 93.778-Medicaid Administration	603,821	796,518	791,356	791,356
RC43000-060: 66.469-Great Lakes Program	53,653	0	0	0
RC43000-061: 66.472-Beach Monitor-Notification Implem	5,000	5,000	0	0
RC43000-062: 84.181-Sp Ed For Disab Infants & Family	466,523	0	0	0
RC43000-063: 93.870 Maternal Infant & Early Childhood Home Visi	885,145	0	0	0
RC43000-077: 21.027-Coronavirus State And Local Fiscal Recovery	1,299,011	319,590	0	0
RC43000-078: 93.967-Cdc'S Collaboration With Academia To Streng	453,708	0	0	0
Total	**8,971,331**	**3,092,267**	**1,891,356**	**1,891,356**
440 State Aid				
RC44000-001: State Aid	4,418,458	13,213,684	941,824	941,824
RC44000-012: State Aid - EIP Client Services Medicaid 100%	227,569	1,139,000	1,164,000	1,164,000
RC44000-013: State Aid - EIP Client Services 50%	3,744,213	2,450,920	2,682,053	2,682,053
RC44000-014: State Aid - EIP Medicaid Transp 50%	0	0	0	0
RC44000-015: State Aid - EDU Handicapped Child	30,471,611	27,967,926	29,026,378	29,026,378
RC44000-016: State Aid - ECDP Admin Reimb	3,157,914	1,756,885	1,888,075	1,888,075
RC44000-022: State Aid - PH Article 6	3,629,538	4,215,878	3,972,212	3,972,212
RC44000-025: State Aid - Medicaid	68,141	80,000	66,000	66,000
Total	**45,717,444**	**50,824,293**	**39,740,542**	**39,740,542**
450 Fees				
RC45000-001: Fees	3,793,924	3,215,063	3,817,325	3,817,325
RC45000-039: Patient Revenue	0	12,000	6,000	6,000
Total	**3,793,924**	**3,227,063**	**3,823,325**	**3,823,325**
470 Interdepartmental Revenue				
RC47000-002: Charges To Trust Funds	2,804,209	4,357,208	4,604,015	4,604,015
Total	**2,804,209**	**4,357,208**	**4,604,015**	**4,604,015**
480 Miscellaneous				
RC48004-003: Enforcement Action Fines	50,000	25,000	25,000	25,000
RC48005-002: Miscellaneous Revenue	472,888	484,000	491,325	491,325
RC48005-011: Prevention Screening Reimbursement	0	20,000	5,000	5,000
Total	**522,888**	**529,000**	**521,325**	**521,325**
490 Repayments & Refunds				
RC49001-001: Insurance Recoveries	449,688	497,500	437,000	437,000
Total	**449,688**	**497,500**	**437,000**	**437,000**
FUND BALANCE				
Assigned - Appropriated For Budget	0	0	287	287
Total	**0**	**0**	**287**	**287**
Department Total	**62,259,484**	**62,527,331**	**51,017,850**	**51,017,850**

Dept: Public Safety

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
410 Bond Proceeds				
RC41001-001: Premium On Securities Issued	10,655	0	0	0
RC41200-001: Proceeds From Capital Sbita	331,783	0	0	0
Total	**342,438**	**0**	**0**	**0**
420 Transfers				
RC42000-006: Transfer Residual Equity	2,184,038	0	0	0
Total	**2,184,038**	**0**	**0**	**0**
430 Federal Aid				
RC43000-025: 16.000-Miscellaneous Task Forces	0	0	22,155	22,155
RC43000-028: 16.590-Encourarestpolicy&Enfrcprotecordr	237,483	0	0	0
RC43000-029: 16.741-Forensic Dna Capacty Enhance Prog	548,476	541,864	0	0
RC43000-030: 16.742-Coverdell Forensic Sci Improve	10,197	0	0	0
RC43000-033: 20.205-Highway Planning And Construction	14,590	0	0	0
RC43000-034: 20.600-State & Community Highway Safety	128,714	0	0	0
RC43000-042: 93.243-Subst Abuse & Mental Hlth Serv	121,868	0	0	0
RC43000-056: 97.042-Emergency Mgment Perform Grant	0	272,347	272,347	272,347
RC43000-057: 97.067-Homeland Security Grant Program	1,198,329	98,691	0	0
RC43000-071: 16.745 Criminal And Juvenile Justice And Mental He	139,030	0	0	0
RC43000-077: 21.027-Coronavirus State And Local Fiscal Recovery	504,491	0	0	0
RC43000-079: 16.828-Swift, Certain, And Fair (Scf) Supervision	91,437	0	0	0
RC43000-080: 16.738-Byrne Mem Justice Assist Grant Pr	16,149	28,840	20,000	20,000
RC43000-084: 20.616 National Priority Safety Programs	35,399	0	0	0
Total	**3,046,163**	**941,742**	**314,502**	**314,502**
440 State Aid				
RC44000-001: State Aid	16,725,748	16,338,548	9,250,247	9,250,247
RC44000-002: State Aid - ATI Drug/Alcohol	319,097	319,097	319,097	319,097
RC44000-004: State Aid - Court Facilities	4,091,838	4,256,330	4,352,686	4,352,686
RC44000-005: State Aid - Charges For Courts	6,674	11,031	0	0
RC44000-006: State Aid - Charges Surrogate Court	200	0	0	0
Total	**21,143,557**	**20,925,006**	**13,922,030**	**13,922,030**
450 Fees				
RC45000-001: Fees	371,352	499,654	487,500	487,500
RC45002-002: 911 Surcharge	3,291,345	3,400,000	3,400,000	3,400,000
RC45002-003: Restitution Surcharge	16,549	15,750	15,750	15,750
Total	**3,679,246**	**3,915,404**	**3,903,250**	**3,903,250**
460 Intergovernmental				
RC46001-005: Charges To Other Governments	3,675,696	3,548,004	3,923,607	3,923,607
Total	**3,675,696**	**3,548,004**	**3,923,607**	**3,923,607**
470 Interdepartmental Revenue				
RC47000-001: Charges To Other Departments	962,883	1,389,636	1,230,870	1,230,870
RC47000-002: Charges To Trust Funds	0	5,000	5,000	5,000
Total	**962,883**	**1,394,636**	**1,235,870**	**1,235,870**
480 Miscellaneous				
RC48004-001: Fines	791,114	736,783	1,056,996	1,056,996
RC48005-001: Gifts And Donations	500	0	0	0
RC48005-002: Miscellaneous Revenue	49,630	226,776	181,000	181,000
Total	**841,244**	**963,559**	**1,237,996**	**1,237,996**
490 Repayments & Refunds				
RC49001-001: Insurance Recoveries	11,900	0	0	0
RC49002-003: PSTF - Reimbursement - MCC	195,120	200,000	200,000	200,000
Total	**207,020**	**200,000**	**200,000**	**200,000**
FUND BALANCE				
Assigned - Appropriated For Budget	0	1,136,635	542,960	542,960
Total	**0**	**1,136,635**	**542,960**	**542,960**
Department Total	**36,082,285**	**33,024,986**	**25,280,215**	**25,280,215**

Dept: Sheriff

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
410 Bond Proceeds				
RC41001-001: Premium On Securities Issued	6,861	0	0	0
Total	**6,861**	**0**	**0**	**0**
420 Transfers				
RC42000-006: Transfer Residual Equity	57,878	0	0	0
Total	**57,878**	**0**	**0**	**0**
430 Federal Aid				
RC43000-004: 16.606-State Criminal Alien Assist Prog	10,000	40,000	20,000	20,000
RC43000-005: 16.000-Per Diem-House Prisoners-DOJ	3,783,787	5,607,875	5,607,875	5,607,875
RC43000-019: 00.000-Non-SEFA	19,680	35,000	0	0
RC43000-025: 16.000-Miscellaneous Task Forces	67,890	58,638	44,000	44,000
RC43000-027: 16.575-Crime Victim Assistance	174,655	0	0	0
RC43000-031: 16.922-Fa-Equitable Sharing	29,389	0	0	0
RC43000-034: 20.600-State & Community Highway Safety	30,229	0	0	0
RC43000-057: 97.067-Homeland Security Grant Program	356,881	321,549	0	0
RC43000-058: 97.072-Natl Explos Detection Canine Team	61,943	0	0	0
RC43000-068: 97.132 Financial Assistance For Targeted Violence	-2,483	0	0	0
RC43000-077: 21.027-Coronavirus State And Local Fiscal Recovery	633,857	0	0	0
RC43000-089 16.710-Public Safe Partner-Comm Policing	237,897	0	0	0
Total	**5,403,725**	**6,063,062**	**5,671,875**	**5,671,875**
440 State Aid				
RC44000-001: State Aid	15,192,030	18,206,877	19,570,529	19,570,529
RC44000-007: State Aid - Jail Failities Other	3,381,478	42,000	42,000	42,000
RC44000-017: State Aid - Safety Net Assistance	4,285	0	0	0
RC44000-023: State Aid - Soft Body Armor Program	21,895	10,000	20,000	20,000
RC44000-024: State Aid - Navigation Law Enforcement	98,661	150,000	157,000	157,000
Total	**18,698,349**	**18,408,877**	**19,789,529**	**19,789,529**
450 Fees				
RC45000-001: Fees	1,259,574	1,270,000	1,360,000	1,360,000
Total	**1,259,574**	**1,270,000**	**1,360,000**	**1,360,000**
460 Intergovernmental				
RC46001-005: Charges To Other Governments	258,627	553,412	195,000	195,000
RC46001-012 Jail Facilities-Oth Govt Municipalities	229,176	0	0	0
Total	**487,803**	**553,412**	**195,000**	**195,000**
470 Interdepartmental Revenue				
RC47000-001: Charges To Other Departments	0	20,000	0	0
RC47000-002: Charges To Trust Funds	460,551	1,006,381	976,686	976,686
Total	**460,551**	**1,026,381**	**976,686**	**976,686**
480 Miscellaneous				
RC48003-002: Sale Of Recyclables	1,783	0	0	0
RC48004-001: Fines	26,000	26,000	38,649	38,649
RC48005-002: Miscellaneous Revenue	6	1,000	0	0
RC48005-003: Other Grant Contributions	7,019	8,000	8,000	8,000
RC48005-007: Contracted Department Services	413,669	419,000	427,000	427,000
Total	**448,477**	**454,000**	**473,649**	**473,649**
480 Use of Money & Property				
RC48001-001: Proceeds Seized/Unclaimed Property/Funds	-272	70,000	65,000	65,000
Total	**-272**	**70,000**	**65,000**	**65,000**
490 Repayments & Refunds				
RC49001-001: Insurance Recoveries	396,524	653,000	596,500	596,500
RC49002-002: Refund Of Prior Years Expense	21,029	2,000	3,000	3,000
Total	**417,553**	**655,000**	**599,500**	**599,500**
Department Total	**27,240,499**	**28,500,732**	**29,131,239**	**29,131,239**

Dept: Transportation

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
410 Bond Proceeds				
RC41001-001: Premium On Securities Issued	1,981,355	0	0	0
Total	**1,981,355**	**0**	**0**	**0**
420 Transfers				
RC42000-001: Transfer From General Fund	28,206,174	28,127,299	28,504,804	28,504,804
RC42000-006: Transfer Residual Equity	2,172,562	0	0	0
Total	**30,378,736**	**28,127,299**	**28,504,804**	**28,504,804**
430 Federal Aid				
RC43000-033: 20.205-Highway Planning And Construction	1,185,734	1,086,000	1,162,800	1,162,800
RC43000-045: 93.770-M'Care Prescription Drug Coverage	25,531	0	0	0
Total	**1,211,265**	**1,086,000**	**1,162,800**	**1,162,800**
440 State Aid				
RC44000-001: State Aid	10,686,597	11,785,711	11,786,000	11,786,000
Total	**10,686,597**	**11,785,711**	**11,786,000**	**11,786,000**
450 Fees				
RC45000-016: Licenses And Permits	260,653	230,000	190,000	190,000
RC45000-040: Vehicle Registration Fees	4,681,482	4,600,000	4,600,000	4,600,000
Total	**4,942,135**	**4,830,000**	**4,790,000**	**4,790,000**
460 Intergovernmental				
RC46001-005: Charges To Other Governments	1,186,977	1,185,887	1,043,000	1,043,000
Total	**1,186,977**	**1,185,887**	**1,043,000**	**1,043,000**
480 Miscellaneous				
RC48003-001: Minor Sales	196,567	238,512	226,120	226,120
RC48004-002: Forfeited Bid & Deposit	2,713	0	0	0
RC48005-002: Miscellaneous Revenue	55,288	70,000	50,000	50,000
Total	**254,568**	**308,512**	**276,120**	**276,120**
490 Repayments & Refunds				
RC49001-001: Insurance Recoveries	13,121	31,000	23,500	23,500
RC49001-002: Insurance Recoveries City Lighting	4,560	15,000	30,000	30,000
RC49001-003: Insurance Recoveries City Misc	28,773	36,000	31,000	31,000
RC49001-004: Insurance Recoveries County Lighting	12,990	50,000	50,000	50,000
RC49002-002: Refund Of Prior Years Expense	200	0	0	0
Total	**59,644**	**132,000**	**134,500**	**134,500**
FUND BALANCE				
Assigned - Appropriated For Budget	0	1,218,645	764,914	764,914
Total	**0**	**1,218,645**	**764,914**	**764,914**
Department Total	**50,701,277**	**48,674,054**	**48,462,138**	**48,462,138**

Dept: Veterans Services

Ledger Account Summary - Spend/Revenue Category	2025 Actual	2026 Amended	2027 Request	2027 Budget
402 Sales Tax & Other				
RC40201-001: Hotel Motel Tax	50,000	50,000	60,000	60,000
Total	**50,000**	**50,000**	**60,000**	**60,000**
440 State Aid				
RC44000-001: State Aid	261,722	157,864	60,000	60,000
Total	**261,722**	**157,864**	**60,000**	**60,000**
470 Interdepartmental Revenue				
RC47000-001: Charges To Other Departments	28,564	28,564	28,624	28,624
Total	**28,564**	**28,564**	**28,624**	**28,624**
Department Total	**340,286**	**236,428**	**148,624**	**148,624**

PERSONNEL LISTED BY DEPARTMENT

AVIATION

Total	Title	Group
1	Director of Aviation	25
1	Deputy Director of Aviation	21
1	Airport Construction Project Manager	20
1	Associate Engineer	20
1	Fire Chief - Airport	19
1	Senior Staff Assistant	19
1	Airport Operations Coordinator	16
1	Airport Technical Coordinator	16
1	Senior Management Analyst	16
5	Fire Captain - Airport	75
16	Firefighter - Airport	74
1	Airport Maintenance Supervisor	15
1	Accountant	14
6	Airport Operations Supervisor	14
0.5	Airport Operations Supervisor, PT	14
1	Assistant Contract Management Coordinator	13
1	Assistant Supervisor of Building Maintenance	13
1	Airport Systems Technical Analyst	13
1	Executive Secretary to the Director of Aviation	12
1	Assistant Airport Technical Coordinator	12
1	Assistant Supervisor of Building Environmental Services	12
18	Airport Equipment Operator	11
1	Facilities Maintenance Foreman	11
1	Clerk I	10
0.5	Clerk I, PT	10
2	Maintenance Mechanic I	10
1	Maintenance Mechanic I, PT	10
1	Senior Dispatcher - Airport Communications	10
5	Dispatcher - Airport Communications	9
2	Maintenance Mechanic II	8
1	Stock Control Clerk	8
1	Senior Office Account Clerk	7
3	Supervising Building Service Worker	7
7	Senior Building Service Worker	5
18	Building Service Worker	4
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BOARD OF ELECTIONS

Total	Title	Group
2	Commissioner of Elections	26
2	Deputy Commissioner of Elections	24
1	Election Compliance Counsel	21
1	Information Services Supervisor - BOE	17
1	Supervisor of Training - BOE	17
2	Election Information Coordinator - Republican	16
1	Finance Analyst - BOE	16
1	Finance Analyst - Republican	16
1	Operations Manager I - Service Center - BOE	16
1	Public Information Officer - BOE	16
1	Election Specialist I	15
1	Operations Manager - Central Office - BOE	15
2	Operations Manager - Central Office - Republican	15
1	Operations Manager - Service Center - Republican	15
1	Voter Registration Activities Coordinator - BOE	14
2	Election Operations Representative III	13
1	Election Information Service Specialist I - BOE	13
1	Election Information Service Specialist II - BOE	12
7	Election Operations Representative II	12
1	Public Outreach Design Specialist - BOE	12
6	Senior Election Clerk, PT	12
5	Senior Election Clerk - Republican	12
1	Election Operations Representative I	11
2	Election Operations Representative	10
1	Senior Voter Registration Clerk - Republican	10
2	Voter Services Representative II	9
2	Voting Machine Technician - BOE	9
1	Voting Machine Technician - Republican	9
1	Voter Relations Specialist - BOE	8
1	Technician Floater - BOE	7
8	Clerk, Seasonal - BOE	Hourly
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COMMUNICATIONS

Total	Title	Group
1	Director of Communications & Special Events	25
1	Deputy Director of Communications & Special Events	20
1	Creative Director	17
1	Printer	17
1	Senior Copywriter	17
1	Community Relations Coordinator	15
1	Copywriter	15
1	Graphic Design Coordinator	15
1	Project Manager	15
1	Exec. Secretary to the Dir. of Comm. & Special Events	12
1	Assistant Printer	10
0.5	Student Intern	Hourly
11.5		

COUNTY EXECUTIVE

Total	Title	Group
1	County Executive	Flat
1	Deputy County Executive	28
2	Assistant County Executive	25
1	Executive Assistant to the County Executive	17
1	Aide to the County Executive	12
1	Assistant Secretary to the County Executive II, PT	8
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DIVERSITY, EQUITY AND INCLUSION

Total	Title	Group
1	Director of Diversity, Equity and Inclusion	25
1	Deputy Director of Diversity, Equity and Inclusion	21
1	Equal Employment Opportunity Manager	20
1	Staff Development & ADA Manager	18
1	Construction Specialist	17
1	Language Access Compliance Coordinator	15
1	Executive Secretary to the Director of DEI	12
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DEPARTMENT OF ENVIRONMENTAL SERVICES

Total	Title	Group
1	Director of Environmental Services	27
2	Deputy Director of Environmental Services	23
1	Chief of Collection and Maintenance Operations	22
1	Chief of Engineering and Facilities Management	22
1	Engineering Operations Manager Assistant	21
1	Associate Engineer	20
1	Associate Engineer - Pure Waters	20
1	Chief Water Resource Recovery Operator	20
1	Environmental Services Finance Administrator	20
1	Manager of Operations - Geographic Information Systems	20
3	Project Manager - Department of Environmental Services	20
1	Solid Waste Administrator	20
2	Staff Assistant Special Projects	19
1	Supervisor of Building Maintenance	19
3	Assistant Chief Water Resource Recovery Operator	18
1	Code Enforcement Officer	18
1	Environmental Laboratory Technical Manager	18
1	Sewer Collection Manager	18
1	Supervisor of Electrical Maintenance	18
1	Supervisor of Mechanical Maintenance	18
1	Environmental Compliance Coordinator	17
1	Fleet Manager	17
1	Pre-Treatment Coordinator	17
1	Stormwater Coordinator	17
1	Sustainability Coordinator	17
1	Assistant Environmental Laboratory Technical Manager	16
1	Computer Business Analyst - DES	16
1	Environmental Laboratory Quality Assurance Coordinator	16
1	Safety and Training Analyst	16
1	Senior Geographic Information Systems Analyst	16
1	Senior Inventory Control Supervisor	16
1	Senior Utility System Technician - Wastewater	16
5	Senior Water Resource Recovery Operator	16
3	Supervisor of Building Services	16
1	Supervisor of Instrumentation	16
1	Supervisor of SCADA and Cybersecurity	16
1	Solid Waste Project Manager	37
1	Assistant Stormwater Coordinator	15
1	Engineer - Pure Waters	15
4	Environmental Chemist I	15
2	Industrial Waste Engineer	15
3	Principal Station Mechanic-Electrical & Instrumentation	15
3	Principal Station Mechanic-Mechanical	15
1	Revenue Process Supervisor	15
3	Sewer Collection Supervisor	15
2	Sewer Maintenance and Construction Coordinator	15
1	Sustainability Engineer - Environmental Services	15
1	Chief Engineer Stationary Grade I	96
1	Supervising HVAC Service Engineer	96
2	Principal HVAC Service Engineer	95
1	Lead HVAC Service Engineer	94
8	HVAC Service Engineer	93
4	Assistant Engineer Stationary Grade II	92
5	Assistant HVAC Service Engineer	90
1	Auto Mechanic Foreman	14
1	Geographic Information Systems Analyst	14
1	Senior Personnel Analyst - Bilingual	14
1	Senior Revenue Processor	14
1	Waste Diversion and Education Coordinator	14
21	Water Resource Recovery Operator	14
1	Asset Coordinator-Physical Services	13
8	Assistant Sewer Collection Supervisor	13
1	Assistant Supervisor of Building Maintenance	13
5	Environmental Chemist II	13
2	Principal Automotive Mechanic	13
2	Senior Industrial Waste Technician	13
3	Senior Station Mechanic - Electrical	13
4	Senior Station Mechanic - Instrumentation	13
7	Senior Station Mechanic - Mechanical	13
1	Systems Operator-Wastewater	13
1	Assistant Supervisor of Building Environ. Services	12
1	Environmental Educator	12
1	Exec. Sec. to the Dir. of Environmental Services	12
2	Industrial Waste Technician	12
3	Materials Coordinator	12
1	Personnel Analyst - Bilingual	12
1	Revenue Processor	12
1	Secretary to Department Head-Engineering	12
1	Senior Budget Technician	12
1	Senior Drafting Technician	12
2	Senior GIS Technician	12
5	Assistant Systems Operator-Wastewater	11
4	Environmental Chemist III	11
3	Process Operator	11
1	Senior Automotive Maintenance Mechanic	11
3	Senior Automotive Mechanic	11
5	Senior Maintenance Technician/Operator	11
5	Station Mechanic - Electrical	11
3	Station Mechanic - Instrumentation	11
7	Station Mechanic - Mechanical	11
0.5	Station Mechanic - Mechanical, PT	11
1	Wastewater Equipment Specialist	11
4	Automotive Mechanic	10
3	Industrial Waste Assistant	10
7	Maintenance Mechanic I	10
9	Maintenance Technician/Operator	10
5	Senior Pure Waters Technician	10
19	Water Resource Recovery Assistant	10
0.5	Water Resource Recovery Assistant, PT	10
1	Office Clerk I	9
1	Stockroom Supervisor	9
1	Automotive Parts Worker	8
1	Environmental Facilities Mechanic	8
16	Maintenance Mechanic II	8
12	Motor Equipment Operator	8
4	Pure Waters Technician	8
1	Semi-Skilled Auto Mechanic	8
2	Stock Control Clerk	8
1	Office Clerk II	7
5	Supervising Building Service Worker	7
6	Maintenance Mechanic III	6
2	Messenger/Stockkeeper	6
3	Senior Building Service Worker	5
33	Building Service Worker	4
0.5	Engineering Aide, Seasonal	Hourly
0.5	Laboratory Aide, Seasonal	Hourly
0.5	Student Intern	Hourly
342.5		

FINANCE

Total	Title	Group
1	Director of Finance and Chief Financial Officer	28
1	Controller	24
1	Director of Financial Services	23
1	Chief Management Analyst	22
1	Deputy Controller	22
1	Purchasing Manager	22
3	Assistant Deputy Controller	21
1	Director of Real Property Tax Services	21
3	Principal Accountant	20
1	Surveyor	20
1	Assistant Director of Real Property Tax Services	19
1	Senior Debt Management Coordinator	19
1	Assistant County Treasurer	18
3	Associate Accountant	18
1	Associate Management Analyst	18
0.5	Associate Management Analyst, PT	18
1	Internal Audit & Control Manager	18
2	Real Estate Specialist	18
2	Research Specialist	18
1	Assistant Surveyor	17
1	Debt Management Coordinator	17
1	Enterprise Resource Planning Specialist	17
1	Information Services Business Analyst I	17
1	Sr. Delinquent Tax Collector	17
1	Community Development Initiatives Manager	37
1	Accounts Payable Supervisor-Finance	16
1	Cash Management Analyst	16
1	Internal Audit & Control Coordinator	16
2	Purchasing Coordinator - Monroe County	16
2	Senior Accountant	16
4	Senior Management Analyst	16
1	Community Liaison	15
3	Contract Management Coordinator	15
2	Senior Purchasing Buyer	15
2	Accountant	14
3	Management Analyst	14
1	Senior Contract Compliance Monitor	14
1	Assistant Contract Management Coordinator	13
2	Purchasing Buyer	13
4	Contract Compliance Monitor	12
1	Exec. Secretary to the Director of Finance	12
1	Tax Map Supervisor	12
1	Assistant Secretary to the Finance Director	11
1	Assistant Supervisor of Claims & Accounts	11
1	Research Clerk	11
1	Grants and Contract Management Assistant	10
2	Tax Map Technician	10
1	Principal Office Account Clerk	9
3	Senior Cashier	9
3	Data Entry Cashier	8
1	Office Clerk II	7
5	Sr. Office Account Clerk	7
1	Messenger	5
0.5	Student Intern	Hourly
85.0		

HUMAN RESOURCES

Total	Title	Group
1	Director of Human Resources	27
1	Deputy Director of Human Resources	21
1	Senior Principal Personnel Technician	20
1	Benefits Manager	18
2	Enterprise Resource Planning Specialist	17
1	Staff Assistant to the Director of Personnel Services	17
1	Assistant Benefits Manager	16
1	Associate Personnel Analyst	16
1	Associate Personnel Technician	16
0.5	Associate Personnel Technician, PT	16
1	Senior Payroll Technician	16
1	Payroll Technician	14
1	Senior Personnel Analyst	14
2	Senior Personnel Technician	14
0.5	Senior Personnel Technician, PT	14
0.5	Senior Personnel Technician - Bilingual, PT	14
1	Senior Recruiter	14
1	Exec. Secretary to Director of Human Resources	13
1	Personnel Analyst	12
1	Personnel Technician	12
1	Recruiter	12
2	Assistant Personnel Analyst	10
2	Payroll Clerk	10
1	Payroll Systems Specialist	10
1	Benefits Clerk	7
1	Office Clerk II	7
1	Office Clerk III	5
0.25	Chairperson - Civil Service Commission, PD	Flat
1	Commissioner - Civil Service Commission, PD	Flat
0.25	Clerk, Seasonal	Hourly
6	Examination Proctor, PD	Hourly
37		

DEPARTMENT OF HUMAN SERVICES

Total	Title	Group
1	Commissioner of Human Services	27
1	Deputy Commissioner of Human Services	23
1	Director of Financial Assistance Services-HS	22
1	Director of Research, Strategy and Development	22
1	Office of Mental Health Director	22
1	Director of Child Protective Services	21
1	Director of Family Services	21
1	Assistant Director of Office of Mental Health	20
1	Assistant to the Commissioner of HS	20
1	Chief Community Engagement Officer	20
1	Community Mental Health Service Mangager	20
1	DHS Finance Administrator	20
1	Director of Children's Center	20
1	Director of Operations - HS	20
1	Director Office for the Aging/Adult Services	20
1	Director of Research & Planning	20
1	Roch-Monroe County Youth Bureau Exec. Dir.	20
1	Sr. Computer Project Coordinator	19
6	Administrative Caseworker	18
2	Assistant Director of Children's Center	18
1	CF&S Quality Assurance Coordinator	18
1	Clinic Coordinator of Children's Center	18
8	Financial Assistance Services Coordinator	18
1	Community Homeless Coordinator	17
1	Intergenerational Outreach Manager	17
3	Programmer Analyst 1	17
1	Senior Community Relations Coordinator	17
39	Casework Supervisor	59
1	Social Work Supervisor- Children's Center	59
1	Associate Personnel Technician	16
1	Associate Trial Assistant	16
1	Coordinator of Cross System Partnerships	16
1	Fiscal Coordinator	16
1	Mental Hygiene Program Analyst	16
2	Network Administrator I	16
1	Program Coordinator CSEU	16
1	Senior Accountant	16
2	Senior Human Services Planner	16
1	Senior Management Analyst	16
1	Skilled Maintenance Foreman	16
1	Children's Project Coordinator	15
1	Coordinator of Staff Development	15
1	Office for the Aging Program Administrator	15
1	Programmer Analyst II	15
1	Recreation and Vocational Coordinator	15
2	Supervisor of Claims and Accounts	15
49	Senior Caseworker	57
1.25	Senior Caseworker, PD	57
1	Senior Youth Detention Caseworker	57
1	Accountant	14
1	Assistant Director of Operations - HS	14
1	Dietary Consultant	14
1	Licensed Practical Nurse II	14
1	Management Analyst	14
1	Senior Data Manager	14
1	Senior Personnel Technician	14
3	Senior Youth Engagement Specialist	14
1	Senior Energy Program Coordinator	56
33	Supervising Examiner	56
1	Supervising Social Svc Investigator	56
17	Supervising Youth Detention Worker	56
1	Confidential Sect to Deputy Dir for Services	13
1	IS Business Analyst III	13
4	Licensed Practical Nurse	13
3	Network Administrator II	13
0.5	Network Administrator II, PT	13
3	Research and Data Analysis Coordinator	13
237	Caseworker	55
8	Caseworker-Bilingual	55
6.25	Caseworker, Per Diem	55
5.5	Caseworker (48)	55
2	Senior Social Services Investigator	55
4	Youth Detention Caseworker	55
1	Contract Compliance Monitor	12
1	Executive Secretary to Commissioner of HS	12
1	Materials Coordinator	12
1	Secretary to Director-Office for Aging	12
4	Senior Community Outreach Specialist	12
9	Youth Detention Security Coordinator	12
2	Youth Engagement Specialist	12
2	Eligibility Evaluator II	54
4	Senior Energy Program Evaluator	54
7	Rapid Response Youth Detention Worker	54
12	Senior Youth Detention Worker	54
95	Senior Examiner	54
7	Senior Examiner-Bilingual	54
15	Social Services Investigator	54
3	Asst Supervisor of Claims & Accounts	11
1	Facilities Maintenance Foreman	11
2	Recreational Specialist	11
1	Senior Office Clerk 1	11
1	Burial Assistance Coordinator	53
109	Youth Detention Worker	53
6	Youth Detention Worker, PD	53
2	Clerk 1	10
2	Maintenance Mechanic I	10
1	Secretary 1	10
15	Eligibility Evaluator	52
279	Examiner	52
18	Examiner-Bilingual	52
3	Examiner, PD	52
2	Community Outreach Specialist	9
2	Office Clerk 1	9
10	Principal Office Account Clerk	9
1	Emergency Housing Specialist	51
11	Energy Program Evaluator	51
4	Child Care Visitation Worker	51
1	Maintenance Mechanic II	8
1	Mail Services Assistant	7
17	Office Clerk 2	7
1	Senior Data Entry Operator	7
6	Senior Office Account Clerk	7
0.5	Driver, PT	6
5	Driver-Messenger	5
1	Messenger	5
14	Office Clerk 3	5
2	Clerk 4	4
6	Laborer Light	4
5	Identification Technician	50
64	Case Work Aide	49
0.25	Clerk, Seasonal	Hourly
1,248.25		

INFORMATION SERVICES

Total	Title	Group
1	Director of Information Services	27
1	Chief Information Security Officer	24
1	Deputy Director of Information Services	22
1	Infrastructure Services Manager	21
1	Network Engineering Manager	20
1	Principal Software Developer	20
1	Project Manager - Information Technology	20
1	Computer Project Coordinator	18
1	Data Center Manager	18
1	Enterprise Programmer Analyst	18
1	IS Planning Manager	18
1	Supervisor of Microcomputer Services	18
1	Cyber Security Coordinator	17
2	Enterprise Resource Planning Specialist	17
1	IS Business Analyst I	17
5	Programmer Analyst I	17
1	Telephony Administrator	17
16	Network Administrator I	16
4	Network Engineer II	16
2	Assistant Cyber Security Coordinator	15
1	Assistant Telephony Administrator	15
6	IS Business Analyst II	15
1	Programmer Analyst II	15
3	Network Administrator II	13
2	Network Administrator III	12
1	Secretary to the Director of Information Services	12
4	Systems Support Technician II	12
8	Systems Support Technician III	11
70		

LAW

Total	Title	Group
1	County Attorney	28
1	Chief Deputy County Attorney	26
1	Second Deputy County Attorney	24
1	Counsel for Intergovernmental Relations	23
6	Division Chief	23
1	Deputy Division Chief	22
5	Senior Deputy County Attorney	22
8	Deputy County Attorney I	21
11	Deputy County Attorney II	19
1	Confidential Assistant to the County Attorney	17
3	Deputy County Attorney III	17
1	Staff Assistant	17
1	Assistant Deputy County Attorney Grade III	15
1	Assistant Secretary to the County Executive I	15
1	Staff Assistant to County Attorney	15
2	Resource Recovery Technician	14
1	Law Department Investigator	13
1	Senior Legal Assistant - CSEA	13
2	Senior Paralegal	13
1	Senior Real Estate Paralegal	13
3	Senior Trial Assistant	13
1	Executive Secretary to the County Attorney	12
1	Senior Legal Secretary I	12
2	Legal Assistant - CSEA	10
2	Legal Secretary I	10
3	Trial Assistant	10
1	Senior Process Server, PT	9
5	Legal Secretary II	8
1	Process Server, PT	7
1	Office Clerk II	7
0.5	Legal Student Intern	Hourly
70.5		

MONROE COMMUNITY HOSPITAL

Total	Title	Group	Total	Title	Group
1	Executive Health Director	27	1	Materials Manager	15
1	Chief Pharmacist	24	1	Medical Records Coordinator	15
1	Deputy Director - Monroe Community Hospital	23	1	Quality Assurance Coordinator	15
1	Nursing Administrator	22	1	Quality Assurance Nurse	15
2	Pharmacist	22	9	Registered Nurse	15
0.25	Pharmacist, PD	22	3.5	Registered Nurse, PD	15
3	Assistant Administrator/Nursing Services	20	1	Supervisor of Safety & Security	15
2	Assistant Director/Patient Services	20	1	Supervisor Volunteer - Patient Related Services	15
1	Principal Accountant	20	3	Therapeutic Dietician	15
1	Cardiopulmonary Services Manager	19	1	Biomedical Equipment Technician	14
1	Prospective Payment System Case Manager	19	2	Clinical Admissions Coordinator	14
1	Rehabilitation Director - MCH	19	2	Hospital Therapeutic Program Coordinator	14
1	Supervisor of Building Maintenance	19	27	Licensed Practical Nurse II	14
1	Associate Accountant	18	1	Life and Career and Development Specialist	14
1	Medical Social Work Manager	18	1	Patient Accounting Manager	14
20	Nurse Manager	18	1	Senior Personnel Analyst	14
0.25	Nurse Manager, PD	18	6	Medical Caseworker	56
7	Nursing Supervisor	18	0.25	Medical Caseworker, PD	56
1	Nursing Supervisor, PD	18	1	Assistant Supervisor of Building Maintenance	13
1	Principal Personnel Analyst	18	1	Executive Secretary to Director - MCH	13
1	Senior Clinical Systems Administrator	18	53	Licensed Practical Nurse	13
2	Supervising Therapist	18	8.5	Licensed Practical Nurse, PD	36
5	Unit Administrator	18	3	Assistant HVAC Service Engineer	90
1	Assistant Cardiopulmonary Services Manager	17	0.5	Chaplain, PT	12
5	Occupational Therapist	17	1	Food Service Manager	12
4	Physical Therapist	17	1	Occupational Therapy Assistant	12
1	Quality Assurance Manager	17	2	Personnel Analyst	12
1	Senior Information Specialist	17	2	Physical Therapy Assistant	12
2	Speech Pathologist	17	2	Recruiter	12
1	Lead HVAC Service Engineer	94	1	Senior Medical Biller	12
1	Director of Resident Programs/Lifestyle Services	16	1	Supervisor of Laundry	12
1	Employee Health & Safety Nurse	16	1	Telecommunications and Unit Manager	12
2	Hospital Management Analyst	16	1	Assistant Supervisor of Safety & Security	10
1	Infection Control Nurse	16	1	Clerk I	10
1	Lead Clinical Instructor	16	1	Hospital Resident Medicaid Liaison	10
3	Lead Clinical Instructor - Nursing	16	1	Maintenance Mechanic I	10
8	Respiratory Care Practitioner	16	4	Medical Biller	10
1	Senior Accountant	16	1	Senior Motor Equipment Operator	10
1	Supervisor of Environmental Services	16	1	Supervising Cook	10
2	Wound Care Nurse	16	2	Therapeutic Recreation Specialist	10
2	HVAC Service Engineer	93	1	Financial Admissions Coordinator	9
0.5	HVAC Service Engineer, PT	93	1	Principal Office Account Clerk	9
1	Senior Medical Caseworker	57	4	Building Environmental Services Assoc.	8
1	Admitting Coordinator	15	1	Data Entry Cashier	8
1	Clinical Risk Coordinator	15	4	Food Service Supervisor	8
1	Clinical Systems Administrator	15	1	Lead Cook	8
1	Community Relations Coordinator - MCH	15	3	Leisure Services Specialist	8
1	Coordinator of Staff Development	15	1	Maintenance Mechanic II	8
1	Hospital Development Director	15	12	Occupational Therapy Aide	8
1	Hospital Reimbursement Coordinator	15	4	Physical Therapy Aide	8
1	IS Business Analyst II	15	1	Registered Pharmacy Technician	8
8	Licensed Practical Nurse III	15	4	Senior Customer Service Associate - MC	8

Total	Title	Group
30	Senior Nursing Assistant	8
1	Cardiopulmonary Technician	7
0.5	Cardiopulmonary Technician, PD	7
8	Cook	7
3	Medical Records Technician	7
142	Nursing Assistant	7
6.75	Nursing Assistant, PD	35
4	Office Clerk II	7
1	Pharmacy Technician	7
1	Pharmacy Technician, PD	7
2	Senior Office Account Clerk	7
1	Senior Personnel Clerk - MCH	7
1	Central Sterile Supply Assistant	6
1	Grounds Equipment Operator	6
3	Maintenance Mechanic III	6
4	Senior Food Service Worker	6
1	Senior Laundry Machine Operator	6
3	Stock Clerk	6
2	Dietary Aide	5
8	Guard	5
1.5	Guard, PT	5
2	Laundry Machine Operator	5
3	Leisure Services Assistant	5
16	Nursing Assistant Trainee - FT	5
3	Nursing Clerk	5
16	Office Clerk III	5
0.25	Office Clerk III, PD	5
1	Personnel Clerk - MCH	5
10	Senior Building Service Worker	5
13	Unit Aide	5
32	Building Service Worker	4
2	Building Service Worker, PT	4
1	Laborer Light	4
1	Leisure Service Aide, PT	4
7	Material Service Worker	5
0.5	Material Service Worker, PT	4
2	Telephone Operator	4
1.5	Telephone Operator, PT	4
27	Food Service Worker	4
11.5	Food Service Worker, PT	4
13	Laundry Service Worker	4
0.75	Laundry Service Worker, PD	4
0.25	Occupational Therapist, PD	Hourly
0.25	Physical Therapist, PD	Hourly
3	Respiratory Care Practitioner, PD	Hourly
0.25	Speech Pathologist, PD	Hourly
692.75		

OFFICE OF PUBLIC INTEGRITY

Total	Title	Group
1	Director of Office of Public Integrity	25
1	Internal Audit and Control Manager	18
1	Internal Audit and Control Coordinator	16
1	Office of Public Integrity Investigator	13
1	Office of Public Integrity Investigator, PT	13
1	Executive Secretary to Director of Office of Public Integrity	12
6		

PARKS

Total	Title	Group
1	Director of Parks	27
1	Deputy Director of Parks	22
1	Veterinarian	22
1	Assistant Director of Parks & Recreation	20
1	Superintendent of Horticulture	20
1	Superintendent of Parks and Golf Courses	20
1	Zoo Superintendent	20
1	Electrician	62
1	Senior Staff Assistant	19
1	Parks Administration Manager	18
1	Carpenter	61
1	Mason - Bricklayer	61
1	Assistant Superintendent of Parks Facilities	17
1	Assistant Zoo Superintendent - Facilities	17
1	Golf Services Manager	17
1	Painter	60
1	General Curator	16
1	Supervisor of Aquatic Life Support & Facilities	14
1	Supervisor of Construction - Park Areas	14
1	Supervisor of Historic Parks	14
0.5	Supervisor of Historic Parks, PT	14
3	Supervisor of Parks and Golf Courses	14
1	Assistant Golf Services Manager	13
8	Park Supervisor	12
1	Senior Veterinary Technician	12
1	Supervisor of Zoo Facilities Operations	12
1	Tree Supervisor	12
2	Aquatic Life Support Systems Operator	10
3	Assistant General Curator	10
1	Assistant Park Supervisor	10
0.25	Beach Supervisor - Seasonal	10
1	Clerk 1	10
3	Horticultural Aide	10
5	Maintenance Mechanic I	10
1.5	Maintenance Mechanic I (Part-time)	10
1	Senior Parks Representative	10
1	Senior Tree Trimmer	10
0.5	Veterinary Technician - PT	10
1	Campground Manager	8
0.5	Campground Manager, PT	8
1	Maintenance Mechanic II	8
1	Motor Equipment Operator	8
1	Motor Equipment Operator, PT	8
1	Tree Trimmer	8
14	Working Foreman	8
1	Zoo Services Coordinator	8
6	Zoologist	8
2	Office Clerk II	7
0.5	Office Clerk II, PT	7
1	Parks Representative	7
1	Greenhouse Worker	6
14	Grounds Equipment Operator	6
9	Grounds Equipment Operator, PT	6
9	Zookeeper	6
6	Zookeeper, PT	6
0.5	Driver Messenger, PT	5
6	Laborer Heavy	5
17	Laborer Heavy, PT	5
1	Office Account Clerk, PT	5
3	Recreation Guard	5
1	Recreation Guard, PT	5
1	Senior Building Service Worker	5
0.5	Building Service Worker, PT	4
0.5	Bus Driver, PT	Hourly
0.5	Golf Professional, Seasonal	Hourly
1	Golf Services Coordinator	Hourly
29	Parks Laborer, Seasonal	Hourly
0.75	Lifeguard Captain, PD	Hourly
0.25	Lifeguard Lieutenant, PD	Hourly
3	Lifeguard, PD	Hourly
188.75		

PLANNING AND DEVELOPMENT

Total	Title	Group
1	Director of Planning & Development	25
1	Deputy Director of Planning & Development	21
1	Community Development Manager	19
1	Senior Associate Planner	19
2	Senior Planner	17
1	Senior Rehabilitation Specialist	17
1	Economic Development Specialist	16
1	Senior Geographic Information Systems Analyst	16
2	Community Liaison	15
2	Planner 2	15
1	Project Manager	15
1	Staff Assistant to Director of Planning & Development	15
2	Community Development Specialist	12
1	Community Development Assistant	10
1	Planning and Development Assistant	10
1	Planning Rehabilitation Assistant	10
1	Loan Document Technician	7
1	Office Clerk II	7
22		

PUBLIC DEFENDER

Total	Title	Group
1	Public Defender	27
1	First Assistant Public Defender	25
1	Second Assistant Public Defender	24
12	Special Assistant Public Defender	22
1	Special Assistant Public Defender-Appeals	22
23	Senior Assistant Public Defender	20
40	Public Defender Assistant Grade I	19
1	Confidential Assistant to the Public Defender	18
1	Chief Investigator	17
32	Public Defender Assistant Grade II	17
0.5	Public Defender Assistant Grade II, PT	17
1	Public Defender Diversity Coordinator	17
1	Senior Project Manager	17
1	Data Management Specialist	16
5	Senior Caseworker	57
1	Project Manager	15
3	Senior Special Urban Investigator	15
1	Digital Services Coordinator	14
0.5	Senior Indigent Legal Services Data Officer, PT	14
1	Sentencing Advocate I	14
5	Caseworker	55
1	Executive Secretary to the Public Defender	13
2	Senior Trial Assistant	13
9	Special Urban Investigator	13
1	Special Urban Investigator-Bilingual	13
6	Sentencing Advocate II	12
1	Confidential Secretary to Division Heads-Public Defender	11
1	Secretary to Special Counsel	11
1	Senior Office Clerk I	11
15	Special Urban Investigative Assistant	11
1	Special Urban Investigative Assistant, PT	11
2	Digital Media Technician	10
1	Family Court Parent Advocate	10
1	Trial Assistant	10
6	Office Clerk I	9
2	Legal Secretary II Bilingual	8
0.5	Legal Student Intern	Hourly
183.5		

PUBLIC HEALTH

Total	Title	Group
1	Medical Examiner	43
1	Commissioner of Public Health	33
1	Deputy Medical Examiner	32
3	Associate Medical Examiner	30
1	Deputy Commissioner of Public Health	28
1	Chief Toxicologist	24
1	Senior Nurse Practitioner	23
1	Associate Director of Public Health	22
2	Nurse Practitioner	22
0.5	Nurse Practitioner, PT	22
1	Addiction Services Director	20
1	Assistant Chief Toxicologist	20
1	Director of Research and Planning	20
1	Manager of Environmental Health	20
1	Public Health Community Engagement Director	20
1	Manager of Public Health Nursing Services	19
1	Chief Medical Investigator	18
1	Epidemiology Manager	18
1	Manager of Maternal Child Health Services	18
1	Special Children's Services Administrator	18
1	Toxicology Laboratory Supervisor	18
3	Associate Public Health Sanitarian	17
1	Public Health Emergency Preparedness Manager	17
1	Addiction Services Program Manager	16
1	Fiscal Coordinator	16
1	Health Business Operations Coordinator	16
1	Health Services Coordinator	16
4	Public Health Nurse Coordinator	16
2	Special Children's Services Coordinator	16
4	Addiction Services Outreach Supervisor	15
3	Associate Public Health Representative	15
1	Environmental Engineer	15
1	Environmental Health Project Analyst	15
1	Public Health Project Manager	15
15	Registered Nurse	15
4	Senior Public Health Sanitarian	15
1	Sr. Research & Data Analysis Coordinator	15
1	Deputy Registrar-Vital Statistics	14
1	Patient Accounting Manager	14
3	Senior Addiction Services Outreach Specialist	14
4	Senior Assistant Health Services Coordinator	14
2	Senior Data Manager	14
1	Senior Health Business Operations Analyst	14
1	Supervising Nutritionist	14
3	Toxicologist II	14
23	Assistant Health Services Coordinator	13
2	Bilingual Assistant Health Services Coordinator	13
4	Licensed Practical Nurse	13
6	Nutritionist	13
27	Public Health Sanitarian	13
2	Research & Data Analysis Coordinator	13
2	Supervising Public Health Representative	13
14	Addiction Services Outreach Specialist	12
0.5	Addiction Services Outreach Specialist, PT	12
1	Data Manager	12
1	Exec. Secretary to Commissioner of Public Health	12
3	Health Business Operations Analyst	12
1	Health Transportation Representative	12
6	Nutritionist II	12
0.5	Nutritionist II, PT	12
2	Public Health Educator	12
13	Public Health Representative	12
0.5	Public Health Representative, PT	12
5	Senior Medical Investigator	12
4	Toxicologist I	12
2	Assistant Supervisor of Claims & Accounts	11
4	Autopsy Technician	11
1	Principal Personnel Clerk	11
1	Clerk I	10
1	Community Health Assistant	10
1	Confidential Secretary to Medical Examiner	10
12	Medical Investigator	10
2	Medical Investigator, PT	10
1	Peer Counselor Coord - Breastfeeding Pgm	10
1	Toxicology Technician	10
1	Family Outreach Specialist	9
2	Office Clerk I	9
1	Principal Office Account Clerk	9
1	Toxicology Evidence Clerk	8
1	Forensic Transcriptionist	7
18	Office Clerk II	7
0.5	Office Clerk II, PT	7
3	Senior Office Account Clerk	7
9	Community Health Worker	5
1	Nutrition Assistant	5
7	Office Clerk III	5
1	Office Clerk III, PT	5
1	Office Clerk IV, PT	4
5	Public Health Nurse Aide	4
0.25	Clerk, Seasonal	Hourly
278.75		

PUBLIC SAFETY

Total	Title	Group
1	Director of Public Safety	27
1	Public Safety Laboratory Administrator	24
1	Assigned Counsel Administrator	23
1	Conflict Defender	23
1	Deputy Director of Public Safety	23
1	Probation Director (Group D)	23
1	First Assistant Conflict Defender	22
3	Special Assistant Conflict Defender	22
1	Assistant Director of Public Safety	21
1	Deputy Probation Director (Group D)	21
4	Assistant Probation Director (Group D)	20
1	Chief Community Engagement Officer	20
1	Community Emergency Response Coordinator	20
1	Fire Coordinator	20
1	Public Safety Finance Administrator	20
1	Accreditation & Compliance Manager	19
8	Assistant Conflict Defender Grade I	19
1	Emergency Management Program Technician	19
1	Principal Central Police Administrator	19
1	Program Manager - 911	19
2	Resource Attorney	19
2	Training/Mentorship Program Coordinator	19
1	Senior Computer Project Coordinator	19
20	Probation Supervisor	34
18	Assistant Conflict Defender Grade II	17
3	Assistant Fire Coordinator	17
2	Emergency Management Program Specialist	17
1	Emergency Medical Services Administrator	17
3	Forensic Biologist I	17
1	Forensic Chemist I - Controlled Substances	17
1	Forensic Criminalist I	17
1	Forensic Firearms Examiner I	17
1	Forensic Quality Assurance Coordinator	17
1	Radiological & Chemical Officer	17
1	Safety & Security Administrator	17
1	Weights and Measures Administrator	17
2	Senior Caseworker	57
31	Senior Probation Officer	37
1	Fiscal Coordinator	16
1	Principal Public Safety Radio Technician	16
1	Confidential Investigator	15
8	Forensic Biologist II	15
4	Forensic Chemist II - Controlled Substances	15
2	Forensic Criminalist II	15
5	Forensic Firearms Examiner II	15
1	Information Specialist - Public Safety	15
100	Probation Officer	15
3	Probation Officer (Bilingual)	15
3	Project Manager	15
1	STOP DWI Coordinator	15
1	Senior Security Coordinator	15
1	Emergency Services Health and Safety Coordinator	14
1	Grants Development Analyst	14
0.5	Fire Training Coordinator, PT	14
1	Management Analyst	14
2	Security Coordinator	14
1	Senior Data Manager	14
4	Senior Public Safety Radio Technician	14
1	Sentencing Advocate I	14
3	Caseworker	55
1	Forensic Biologist III	13
2	Special Urban Investigator	13
1	Personnel Technician	12
1	Executive Secretary to the Dir. of Public Safety	12
1	Forensic Laboratory Case Coordinator	12
1	Management Assistant	12
3	Public Safety Radio Technician	12
1	Senior Inspector of Weights and Measures	12
2	Traffic Safety Specialist	12
1	Senior Office Clerk I	11
7	Special Urban Investigative Assistant	11
7	Clerk I	10
3	Inspector of Weights and Measures	10
1	Secretary I	10
3	School Bus Video Specialist	10
2	Office Clerk I	9
1	Program Assistant - CSS Unit	9
1	Evidence Clerk	8
3	Forensic Lab Assistant	8
1	Legal Secretary II	8
20	Probation Assistant	8
2	Cashier Grade 2	7
6	Office Clerk II	7
1	Customer Service Associate	6
0.5	Driver - Messenger, PT	5
6	Guard	5
1	Office Clerk III	5
1	Receptionist	5
4	Fire Investigator, Part Time	Hourly
13	Instructor, Fire Training Part-time	Hourly
0.5	Juvenile Fire Setter Intervention Pgm Officer - PT	Hourly
1.5	Legal Student Intern	Hourly
369		

TRANSPORTATION

Total	Title	Group
1	Director of Transportation	25
1	Deputy Director of Transportation	22
1	Chief of Highway and Bridge Engineering	21
1	Chief of Traffic Operations & Permits	21
1	Chief of Traffic Signal Engineering & Operations	21
1	Traffic Engineering Project Manager	20
3	Transportation Project Manager	20
1	Supervisor of Signal Construction	18
1	Electronic Foreman	16
3	Highway Maintenance Manager	16
1	Engineer	15
1	General Foreman	15
1	Principal Permit Assistant	15
2	Traffic Engineer	15
1	Traffic Operations Supervisor	15
1	GIS Analyst	14
2	Assistant Engineer	13
3	Electronic Technician	12
1	Management Assistant	12
2	Principal Engineering Aide	12
1	Secretary to the Director-Transportation	12
6	Senior Highway Maintenance Mechanic	12
1	Senior Sign Fabrication Technician	12
2	Senior Signal Mechanic	12
1	Senior Traffic Control Operator	12
0.5	Traffic Operations Technician, PT	12
1	Highway Maintenance Technician	11
1	Senior Office Clerk I	11
1	Sign Fabrication Technician	11
3	Traffic Engineering Technician	11
6	Highway Maintenance Mechanic I	10
3	Signal Mechanic	10
2	Traffic Control Operator	9
14	Highway Maintenance Mechanic II	8
0.5	Senior Bridge Operator, Seasonal	8
4.5	Bridge Operator, Seasonal	Hourly
76.5		

VETERANS SERVICE AGENCY

Total	Title	Group
1	Director of Veterans Service Agency	25
1	Veterans Health Clinican	18
1	Principal County Service Officer	16
9	County Service Officer	12
0.5	Veterans Court Community Liasion, PT	12
2	Receptionist	5
14.5		

COUNTY CLERK

Total	Title	Group
1	County Clerk	Flat
1	Deputy County Clerk	Flat
1	Assistant Deputy County Clerk-Administration	Flat
1	Assistant Deputy County Clerk-Auto License Bureau	Flat
1	Secretary to County Clerk-Registrar	Flat
1	Communications Officer - County Clerk	15
1	Principal Recording Clerk	15
4	Branch Manager-Auto License Bureau	13
4	Assistant Branch Manager	12
3	Senior Motor Vehicle Representative	10
3	Office Clerk I	9
33	Motor Vehicle Representative	8
2	Motor Vehicle Representative - Bilingual	8
7	Recording Clerk	8
25	Assistant Recording Clerk	6
1	Clerk III, PT	5
1	Driver Messenger	5
1	Office Clerk III, PT	5
0.5	Laborer Light, PT	4
11	Motor Vehicle Information Clerk	4
6	Clerk IV, PT	4
108.5		

COUNTY LEGISLATURE

Total	Title	Group
1	President of the Monroe County Legislature	Flat
1	Vice President - County Legislature	Flat
0.5	Attorney - Majority Office	Flat
0.5	Attorney - Minority Office	Flat
1	Parliamentarian - County Legislature	Flat
1	Chief of Staff - Majority Office	Flat
1	Chief of Staff - Minority Office	Flat
1	Senior Legislative Assistant	Flat
5	Legislative Assistant	Flat
1	Special Assistant to the Legislature President	Flat
1	Majority Leader - County Legislature	Flat
1	Minority Leader - County Legislature	Flat
3	Assistant Majority Leader - County Legislature	Flat
2	Assistant Minority Leader - County Legislature	Flat
20	County Legislator	Flat
1	Director - Majority Office	Flat
1	Director - Minority Office	Flat
1	Legislative Director - Majority Office	Flat
1	Deputy Director - Minority Office	Flat
4	Research Analyst -Majority Office	Flat
1	Research Analyst	Flat
1	Clerk of the County Legislature	Flat
1	Deputy Clerk of the Legislature	Flat
1	First Assistant Deputy Clerk - County Legislature	Flat
1	Second Assistant Deputy Clerk - County Legislature	Flat
2	Staff Assistant	Flat
3	Legislative Intern, PT	Hourly
1.5	Legislative Staff Aide, PT	Hourly
0.5	Research Aide - Legislature, PT	Hourly
0.5	Research Associate - Minority Office, PT	Hourly
60.5		

DISTRICT ATTORNEY

Total	Title	Group
1	District Attorney	Flat
1	First Assistant District Attorney	25
1	Second Assistant District Attorney	24
10	Bureau Chief - DA's Office	23
1	Director of Attorney Training and Grand Jury	23
5	Deputy Bureau Chief - DA's Office	22
21	Special Assistant District Attorney	21
1	Chief District Attorney Investigator	20
26	Senior Assistant District Attorney	20
10	Assistant District Attorney I	19
1	Chief, District Attorney Administrator	18
1	Community Relations Coordinator - DA	18
24	Assistant District Attorney II	17
1	Confidential Assistant to DA-Executive	17
1	Deputy Chief District Attorney Investigator	17
1	Senior Project Manager	17
8	Grand Jury Stenographer	37
0.5	Grand Jury Stenographer, PT	37
1	Senior Digital Services Coordinator	16
2	Senior District Attorney Investigator	16
1	Supervising Crime Victim Specialist	16
1	Confidential Clerk to the District Attorney	15
1	Confidential Secretary to District Attorney	15
2	Crime Victim Specialist	15
1	Crime Analyst	14
1	Digital Services Coordinator	14
3	District Attorney Investigator	14
2	District Attorney Research Analyst	14
12	Violent Felony Offense Investigator	14
1	Confidential Secretary to Administrative Div. Head	13
0.5	Confidential Secretary to Administrative Div. Head PT	13
2	Senior Criminal Law Assistant	13
2	Senior Legal Secretary I	12
1	Community Relations Liaison - District Attorney	11
1	Domestic Violence/Child Abuse Case Coordinator	11
5	Victim Witness Advocate	11
1	Confidential Secretary to Grand Jury	10
0.5	Confidential Secretary to Grand Jury, PT	10
14	Criminal Law Assistant	10
2	Criminal Law Specialist	10
4	Digital Medial Technician	10
2	Legal Secretary I	10
1	Trial Assistant	10
1	Office Clerk I	9
5	Legal Secretary II	8
3	Office Clerk II	7
1	Office Clerk II Bilingual	7
1	Driver - Messenger	5
189.5		

OFFICE OF THE SHERIFF

Total	Title	Group	Total	Title	Group
1	Sheriff	Flat	3	Threat Analyst	15
1	Undersheriff	83	1	Accreditation Coordinator and Analyst, PT	14
1	Chief Deputy Sheriff	82	1	Auto Mechanic Foreman	14
1	Jail Superintendent	82	1.5	Jail Administrative Coordinator	14
1	Commander	80	1	Management Analyst	14
1	Court Security Bureau Chief	80	2	Police Digital Technician	14
3	Deputy Sheriff Jailor Major	80	1	Supervising Rehabilitation Counselor	14
2	Deputy Sheriff Road Patrol Major	80	1	Systems Support Specialist	14
5	Deputy Sheriff Jailor Captain	79	1	Assistant Records Manager	13
5	Deputy Sheriff Patrol - Captain	79	1	Drone Technician/Pilot	13
2	Deputy Sheriff Court Security Lieutenant	78	3	Drug and Alcohol Counselor	13
12	Deputy Sheriff Jailor Lieutenant	78	3	Maintenance Mechanic I - Secure Facility	13
15	Deputy Sheriff Road Patrol Lieutenant	78	1	Quartermaster	13
3	Deputy Sheriff Investigator Sergeant	76	2	Assistant Systems Support Specialist	12
1	Deputy Sheriff Civil Sergeant	73	1	Executive Secretary to the Sheriff	12
42	Deputy Sheriff Road Patrol Sergeant	73	1	Secretary to the Undersheriff	12
24	Deputy Sheriff Investigator	72	1	Jail Education Coordinator	12
6	Deputy Sheriff Civil	70	1	Jail Industries Coordinator	12
255	Deputy Sheriff Road Patrol	70	3.5	Management Assistant	12
34	Deputy Sheriff Jailor Sergeant	66	6	Rehabilitation Counselor	12
33	Deputy Sheriff Jailor Corporal	65	1	Senior Legal Secretary I	12
527	Deputy Sheriff Jailor	64	1	Property Manager	11
3	Deputy Sheriff Court Security Sergeant	42	3	Senior Automotive Mechanic	11
1	Deputy Sheriff Court Security	41	5	Automotive Mechanic	10
2	Sheriff's Legal Advisor	21	6.5	Clerk I	10
1	Confidential Assistant to the Sheriff	20	1	Digital Media Technician	10
1	Director of Inmate Drug and Alcohol Treat. Pgm.	19	1	Legal Secretary I	10
1	Officer Wellness Program Director	19	3	Maintenance Mechanic II - Secure Facility	10
1	Rehabilitation Director	19	1	Paralegal	10
1	Associate Management Analyst	18	1	Inmate Property Clerk	9
1	Communications Officer-Sheriff	18	1	Office Clerk I	9
1	Sheriff's Project Manager	18	13	Sheriff's Records Clerk	9
1	Assistant Fire Coordinator	17	0.5	Sheriff's Records Clerk, PT	9
1	S.A.B.I.S. Manager	17	10	Office Clerk II	7
1	Sheriff's Diversity Coordinator	17	0.5	Office Clerk II, PT	7
1	Employee Health and Safety Nurse	16	3	Property Clerk	7
7	Officer Wellness Clinician	16	1	Senior Office Account Clerk	7
1	Officer Wellness Clinician, PT	16	5	Stock Handler	6
1	Senior Accountant	16	1	Building Service Worker - Secure Facility	5
1	Senior Management Analyst	16	3	Office Clerk III	5
1	Senior Police Planning Specialist	16	8.5	Institutional Helper, PT	4
1	Sheriff's Fleet Manager	16	6.5	Criminal Justice Intern, PT	Hourly
3	Crime Victims Specialist	15	40.5	Deputy Sheriff, PT	Hourly
2	Jail Chaplain	15	3	Recruit Trainee, PT	Hourly
1	Records Manager	15	4.5	Special Patrol Officer	Hourly
1	Sheriff's Facilities Maintenance Supervisor	15	**1,172.5**		
1	Quality Assurance Coordinator - Sheriff	15			

2027 BUDGET SALARY SCHEDULE
ELECTED OFFICIALS

Elected Officials	2027 Established Salary	
District Attorney	$ 237,300	*
County Executive	180,000	
Sheriff	175,000	
County Clerk	115,000	
County Legislator	28,500	
President - County Legislature (Stipend)	45,000	
Vice President - County Legislature (Stipend)	3,750	
Majority Leader - County Legislature (Stipend)	7,500	
Minority Leader - County Legislature (Stipend)	7,500	
Assistant Majority Leader - County Legislature (Stipend)	2,500	
Assistant Minority Leader - County Legislature (Stipend)	2,500	
Chairperson of Ways & Means Committee (Stipend)	3,750	
Standing Committee Chairperson (Stipend)	2,125	
Standing Committee Vice Chairperson (Stipend)	500	

* As per Section 183-a of Judiciary Law of New York State

MANAGEMENT AND PROFESSIONAL EMPLOYEES
2027 SALARY SCHEDULE

GROUP	STEP A	STEP B	STEP C	STEP D	STEP E	STEP F	STEP G	STEP H	STEP I	STEP J	STEP K	STEP L
17	78,902	81,269	83,707	86,218	88,805	91,469	94,213	97,040	99,951	102,949	106,038	109,219
18	84,071	86,593	89,191	91,867	94,623	97,461	100,385	103,397	106,499	109,694	112,984	116,374
19	90,566	93,283	96,082	98,964	101,933	104,991	108,141	111,384	114,726	118,168	121,713	125,364
20	97,061	99,973	102,972	106,062	109,243	112,520	115,896	119,373	122,954	126,642	130,442	134,355
21	103,804	106,918	110,125	113,429	116,832	120,336	123,946	127,665	131,495	135,439	139,503	143,688
22	112,136	115,501	118,966	122,535	126,211	129,997	133,897	137,914	142,051	146,313	150,702	155,223
23	118,637	122,196	125,862	129,637	133,526	137,532	141,658	145,908	150,285	154,793	159,438	164,221
24	127,827	131,662	135,612	139,680	143,870	148,187	152,632	157,211	161,927	166,785	171,788	176,942
25	130,648	134,567	138,604	142,761	147,044	151,456	155,999	160,679	165,499	170,465	175,578	180,846
26	140,324	144,533	148,870	153,336	157,936	162,674	167,554	172,580	177,758	183,090	188,584	194,241
27	151,234	155,771	160,444	165,257	170,215	175,321	180,581	185,998	191,578	197,325	203,245	209,343
28	167,044	172,055	177,217	182,533	188,009	193,649	199,459	205,443	211,606	217,954	224,493	231,228
29	174,219	179,446	184,829	190,374	196,085	201,968	208,027	214,268	220,696	227,317	234,136	241,160
30	181,390	186,831	192,437	198,210	204,156	210,281	216,589	223,087	229,779	236,673	243,773	251,086
31	192,473	198,247	204,195	210,321	216,630	223,129	229,823	236,718	243,819	251,134	258,668	266,428
32	203,555	209,662	215,951	222,430	229,103	235,976	243,055	250,347	257,857	265,593	273,560	281,767
33	212,304	218,673	225,233	231,990	238,950	246,118	253,502	261,107	268,940	277,008	285,319	293,878
43	227,165	233,980	241,000	248,230	255,677	263,347	271,247	279,384	287,766	296,399	305,291	314,450

2027 SALARY SCHEDULE
CIVIL SERVICE EMPLOYEES ASSOCIATION (CSEA)
Pre April 15, 2005 hires

GROUP	ENTRY	STEP A	STEP B	STEP C	STEP D	STEP E	STEP F	STEP G	STEP EA	STEP GA
3	N/A	N/A	N/A	40,112	41,437	43,684	N/A	N/A	44,375	N/A
4	N/A	N/A	N/A	41,582	43,264	45,049	N/A	N/A	45,768	N/A
5	N/A	N/A	41,688	43,684	45,365	47,361	N/A	N/A	48,126	N/A
6	N/A	41,898	43,999	45,995	47,992	49,883	N/A	N/A	50,698	N/A
7	43,054	44,104	46,205	48,412	50,514	52,615	N/A	N/A	53,484	N/A
8	45,154	46,205	48,518	50,723	53,035	55,347	56,271	57,214	56,271	58,176
9	47,572	48,622	51,039	53,350	55,873	58,289	N/A	N/A	59,272	N/A
10	49,989	51,144	53,876	56,397	59,024	61,756	62,808	63,882	62,809	64,977
11	52,720	53,981	56,712	59,550	62,386	65,118	66,232	67,368	66,238	68,533
12	55,557	56,923	59,864	62,807	65,959	68,691	69,875	71,084	69,882	72,323
13	58,814	60,285	63,437	66,589	69,951	72,683	73,948	75,239	73,954	76,561
14	62,386	63,962	67,219	70,792	74,365	77,411	78,771	80,158	78,777	81,579
15	66,694	68,481	72,158	75,731	79,513	83,085	84,558	86,061	84,564	87,599
16	71,002	72,683	76,886	80,669	84,661	88,654	90,238	91,854	90,244	93,509
35	44,582	45,422	47,524	49,520	51,516	53,408	N/A	N/A	54,223	N/A
37	75,539	77,337	81,835	85,882	90,155	94,427	96,122	97,851	96,128	99,621
38	47,230	48,412	50,513	52,613	54,712	56,809	N/A	N/A	57,763	N/A
39	48,583	49,791	52,208	54,745	57,162	59,579	N/A	N/A	60,579	N/A

2027 SALARY SCHEDULE
CIVIL SERVICE EMPLOYEES ASSOCIATION (CSEA)
On or after April 15, 2005 hires

GROUP	STEP A	STEP B	STEP C	STEP D	STEP E	STEP F	STEP G	STEP H	STEP I	STEP J	STEP K	STEP L	STEP M*	STEP N*
3	N/A	N/A	N/A	N/A	39,330	40,656	41,437	42,048	42,765	43,497	44,243	45,004	45,780	46,572
4	N/A	N/A	N/A	N/A	40,370	41,738	42,448	43,174	43,913	44,668	45,437	46,222	47,023	47,839
5	N/A	N/A	N/A	40,944	42,334	43,780	44,532	45,299	46,081	46,879	47,692	48,522	49,369	50,233
6	N/A	N/A	41,850	43,277	44,760	46,303	47,105	47,924	48,758	49,610	50,478	51,364	52,267	53,189
7	N/A	42,431	43,880	45,388	46,956	48,587	49,434	50,299	51,182	52,081	53,000	53,936	54,890	55,865
8	43,012	44,485	46,017	47,610	49,267	50,990	51,886	52,800	53,732	54,683	55,653	56,642	57,651	58,681
9	45,284	46,848	48,474	50,166	51,925	53,754	54,705	55,676	56,665	57,675	58,705	59,755	60,826	61,919
10	47,556	49,210	50,931	52,720	54,582	56,518	57,524	58,551	59,598	60,666	61,756	62,867	64,000	65,157
11	50,123	51,881	53,708	55,609	57,586	59,642	60,711	61,801	62,914	64,048	65,205	66,385	67,590	68,817
12	52,790	54,654	56,593	58,609	60,705	62,886	64,020	65,177	66,357	67,560	68,787	70,039	71,316	72,619
13	55,852	57,839	59,904	62,053	64,288	66,611	67,820	69,052	70,310	71,592	72,900	74,234	75,595	76,983
14	59,210	61,331	63,537	65,831	68,216	70,697	71,987	73,303	74,645	76,015	77,411	78,836	80,288	81,770
15	63,259	65,542	67,916	70,385	72,953	75,624	77,012	78,428	79,873	81,347	82,850	84,564	86,132	87,731
16	67,309	69,754	72,296	74,940	77,691	80,551	82,038	83,555	85,102	86,681	88,290	90,244	91,926	93,640
35	42,685	44,144	45,662	47,241	48,884	50,591	51,480	52,385	53,309	54,252	55,213	56,194	57,193	58,214
36	68,108	70,585	73,160	75,839	78,625	81,523	83,029	84,566	86,133	87,732	89,363	91,027	92,724	94,454
37	71,587	74,203	76,924	79,753	82,696	85,756	87,348	88,971	90,626	92,315	94,037	96,128	97,927	99,762
38	44,963	46,514	48,127	49,805	51,549	53,363	54,307	55,269	56,251	57,252	58,273	59,315	60,377	61,461
39	46,264	47,867	49,534	51,268	53,071	54,946	55,921	56,916	57,930	58,965	60,021	61,097	62,196	63,316

2027 SALARY SCHEDULE
CIVIL SERVICE EMPLOYEES ASSOCIATION (CSEA)
BUILDING TRADE TITLES

GROUP	STEP A	STEP B	STEP C	STEP D	STEP E
60	67,426	69,263	71,156	73,105	75,112
61	81,149	83,398	85,714	88,100	90,558
62	92,851	95,451	98,129	100,888	103,729

2026 SALARY SCHEDULE
FEDERATION OF SOCIAL WORKERS (FSW)

GROUP	STEP A	STEP B	STEP C	STEP D	STEP E	STEP F	STEP G	STEP H	STEP I	STEP J	STEP K	STEP L
46	29,537	30,719	31,948	33,226	34,555	35,937	36,656	37,389	38,137	38,899	39,677	40,471
47	31,605	32,869	34,184	35,551	36,973	38,452	39,222	40,006	40,806	41,622	42,455	43,304
49	35,940	37,377	38,872	40,427	42,044	43,726	44,601	45,493	46,403	47,331	48,277	49,243
50	38,185	39,713	41,301	42,953	44,671	46,458	47,387	48,335	49,302	50,288	51,294	52,320
51	40,768	42,399	44,095	45,859	47,693	49,601	50,593	51,605	52,637	53,690	54,764	55,859
52	43,352	45,086	46,889	48,765	50,715	52,744	53,799	54,874	55,972	57,091	58,233	59,398
53	46,272	48,123	50,047	52,049	54,131	56,297	57,423	58,571	59,742	60,937	62,156	63,399
54	49,304	51,276	53,327	55,460	57,679	59,986	61,186	62,409	63,657	64,931	66,229	67,554
55	52,786	54,897	57,093	59,377	61,752	64,222	65,506	66,817	68,153	69,516	70,906	72,324
56	56,604	58,868	61,223	63,671	66,218	68,867	70,244	71,649	73,082	74,543	76,035	77,555
57	61,209	63,657	66,204	68,852	71,606	74,470	75,960	77,479	79,028	80,609	82,221	83,866
58	65,814	68,446	71,184	74,032	76,993	80,073	81,674	83,308	84,974	86,673	88,406	90,175
59	70,980	73,819	76,772	79,843	83,036	86,358	88,085	89,847	91,644	93,476	95,346	97,253

2027 SALARY SCHEDULE
INTERNATIONAL UNION OF OPERATING ENGINEERS (IUOE)
BASELINE

GROUP	ENTRY	STEP A	STEP B	STEP C	STEP D	STEP E
87	47,313	48,665	51,369	54,207	56,910	59,614
90	56,235	57,722	61,237	64,481	67,860	71,375
92	63,399	65,156	68,942	72,727	76,782	80,297
93	67,589	69,482	73,538	77,593	81,919	85,433
94	72,186	74,213	78,404	83,001	87,597	91,517
95	77,728	80,026	84,758	89,354	94,220	98,817
96	83,271	85,433	90,841	95,706	100,844	105,980

MONROE COUNTY AIRPORT FIREFIGHTERS ASSOCIATION (IAFF)

2027 SALARY SCHEDULE - BASELINE

GROUP	ENTRY	STEP A	STEP B	STEP C	STEP D	STEP E	STEP F	STEP G
74	55,644	59,038	62,639	66,460	70,514	74,816	79,379	84,222
75	59,025	62,891	67,010	71,399	76,076	81,059	86,368	91,637

SHERIFF'S COMMAND STAFF
2026 SALARY SCHEDULE

GROUP	ENTRY	STEP A	STEP B	STEP C	STEP D	STEP E
77	72,956	83,088	86,839	90,427	94,341	98,092
78	N/A	N/A	N/A	N/A	112,819	118,735
79	100,338	103,460	109,978	116,630	122,740	129,257
80	110,758	113,976	121,527	128,379	135,932	142,644

SHERIFF'S EXECUTIVE STAFF
2026 SALARY SCHEDULE

GROUP	ENTRY	STEP A	STEP B	STEP C	STEP D	STEP E
80	110,758	113,976	121,527	128,379	135,932	142,644
81	92,245	95,070	101,120	107,037	112,819	118,735
82	124,233	127,899	136,317	144,328	152,067	160,213
83	131,430	135,503	143,242	150,709	158,312	166,323

MONROE COUNTY LAW ENFORCEMENT ASSOCIATION (LEA)
2026 SALARY SCHEDULE - BASELINE

GROUP	ENTRY	STEP A	STEP B	STEP C	STEP D	STEP E	STEP F	STEP G	STEP H
41	49,758	62,259	65,218	68,049	71,136	74,096	75,763	79,551	82,335
42	57,719	72,220	75,652	78,937	82,518	85,951	87,885	92,279	95,509

MONROE COUNTY POLICE BENEVOLENT ASSOCIATION
2027 SALARY SCHEDULE - BASELINE

GROUP	ENTRY	STEP A	STEP B	STEP C	STEP D	STEP E
70	66,064	76,141	85,302	89,921	94,542	99,270
71	70,718	81,625	91,689	96,308	101,201	105,820
72	75,701	87,508	98,550	103,149	108,329	114,616
73	76,118	87,925	98,967	103,565	108,746	115,032
76	81,345	95,985	109,114	115,361	121,610	128,011

MONROE COUNTY DEPUTY SHERIFF'S ASSOCIATION
2027 SALARY SCHEDULE - BASELINE

GROUP	STEP XX	STEP A	STEP AA	STEP B	STEP C	STEP D	STEP E
64	63,698	68,203	72,287	76,371	80,241	84,369	87,725
65	67,658	72,452	77,467	82,481	86,660	91,118	94,743
66	72,482	77,671	83,131	88,591	93,079	97,868	101,762

TEAMSTERS EMPLOYEES
2026 SALARY SCHEDULE

GROUP	STEP A	STEP B	STEP C	STEP D	STEP E	STEP F	STEP G	STEP H	STEP I	STEP J	STEP K	STEP L
34	80,641	83,061	85,552	88,119	90,763	93,486	96,290	99,179	102,154	105,219	108,375	111,627

2027 BUDGET SALARY SCHEDULE
FLAT AND HOURLY

Flat	
Assistant Deputy County Clerk - Administration	$ 67,401 - 90,744
Assistant Deputy County Clerk - Auto License Bureau	67,401 - 90,744
Attorney - County Legislature	23,240- 44,241
Chairperson - Civil Service Commission	9,247
Chief of Staff - Majority Office	52,284 - 110,393
Chief of Staff - Minority Office	52,284 - 110,393
Clerk of the Legislature	52,284 - 110,393
Commissioner - Civil Service Commission	6,165
Deputy Clerk of the Legislature	44,433 - 87,800
Deputy County Clerk	83,666 - 109,933
Deputy Director - Minority Office	44,433 - 87,800
Director - Majority Office	52,284 - 110,393
Director - Minority Office	52,284 - 110,393
First Assistant Deputy Clerk of the Legislature	40,278 - 71,472
Legislative Assistant	44,433 - 76,463
Legislative Director - Majority Office	44,433 - 82,121
Monroe County Water Authority Board - Chair	10,500
Monroe County Water Authority Board - Member	7,000
Parliamentarian - County Legislature	25,849 - 38,712
Research Analyst	44,433 - 76,463
Research Analyst - Majority Office	44,433 - 76,463
Second Assistant Deputy Clerk of the Legislature	40,278 - 71,472
Secretary to County Clerk - Registrar	42,240 - 63,809
Senior Legislative Assistant	44,433 - 82,121
Special Assistant to the Legislature President	40,278 - 71,472
Staff Assistant - County Legislature	40,278 - 60,009

Hourly	
Bridge Operator - Seasonal	$ 19.35 - 24.82
Bus Driver, Part Time	20.45 - 24.82
Clerk, Seasonal	19.35 - 27.00
Criminal Justice Intern	19.35 - 22.63
Deputy Sheriff, Part Time	38.16 - 42.40
Engineering Aide, Seasonal	20.45 - 24.82
Examination Proctor, Part Time	19.35 - 24.82
Fire Investigator, Part Time	26.53 - 29.74
Golf Professional	19.35 - 29.19
Golf Services Coordinator	19.30 - 26.95
Instructor, Fire Training Part Time	26.53 - 29.74
IS Intern, Part Time	19.35 - 27.00
Juvenile Fire Setter Intervention Program Officer - PT	26.53 - 29.74
Laboratory Aide, Seasonal	19.35 - 20.99
Laborer, Seasonal	19.35 - 22.63
Legal Student Intern	30.28
Legislative Intern	19.35 - 24.82
Legislative Staff Aide, Part Time	19.35 - 29.19
Lifeguard	19.50 - 25.48
Lifeguard Captain	20.54 - 26.52
Lifeguard Lieutenant	21.84 - 27.82
Occupational Therapist, Per Diem	52.29 - 58.10
Parks Laborer, Seasonal	18.61 - 21.76
Physical Therapist, Per Diem	52.29 - 58.10
Recruit Trainee	19.35 - 22.63
Research Aide - Legislature, Part Time	19.35 - 24.82
Research Associate - Minority Office, Part Time	19.35 - 22.63
Respiratory Care Practitioner, Per Diem	52.29 - 58.10
Special Patrol Officer	38.16 - 42.40
Speech Pathologist, Per Diem	52.29 - 58.10
Student Intern	19.35 - 20.99

EMPLOYEE BENEFITS OVERVIEW

RETIREMENT

Under New York State Retirement and Social Security Law, Monroe County employees who work full time are required to participate in either the New York State and Local Employees' Retirement System (ERS) or New York State Police and Firefighters Retirement System (PFRS). The county is mandated to contribute to both the ERS and PFRS on behalf of these employees in an amount prescribed by the New York State Comptroller. The 2027 budget for retirement is $66.6 million.

MEDICAL BENEFITS

The medical insurance cost for each employee varies with the type of coverage. Medical benefits for retired employees are budgeted in the department to which they were last assigned. In 2014, Monroe County moved to a self-insurance model for all active employees for their medical coverage. All retirees not enrolled in Medicare Advantage plans also moved to the self-insured plans. Self-insurance reduces administrative costs and avoids certain Affordable Care Act taxes. The 2027 budget for medical insurance, including insurance for retirees, is $112.1 million. Employees may choose from a variety of plans and coverage options. Cost to the employee and county depends on the type of coverage chosen, employee's hire date and whether they are covered under union contracts.

SOCIAL SECURITY

A two-tier calculation system is used to determine the County's share of Social Security costs, based on rates specified and mandated under the Federal Insurance Contributions Act (FICA). For 2027, a rate of 6.2% is applied to each employee's salary up to a maximum salary amount of $192,300. Any salary amount over $192,300 is subject to a rate of 1.45%.

The 2027 budget also includes coverage for temporary county employees. Beginning July 1, 1991, federal regulations have required that all local government employees must be covered by Social Security whether or not they are members of a public employee retirement system. The total estimated cost for Social Security in 2027 is $29.9 million.

WORKERS' COMPENSATION AND UNEMPLOYMENT

Workers' Compensation covers the cost of claims against the County by employees who have been injured while on the job. The cost is budgeted to each department on the basis of the relative cost of claims which the department has experienced. Unemployment insurance provides federal and state-mandated unemployment coverage to former county employees. The cost is budgeted to departments primarily on the basis of each department's share of the county's total payroll cost. The county is self-insured for these two benefits. It pays routine claims from current funds and maintains insurance policies only to cover extremely large claims. For 2027, the county has budgeted $7.1 million for Workers' Compensation and $700,000 for Unemployment.

DENTAL INSURANCE

This coverage provides maximum annual payments of $1,000 per family member. The County is self-insured and the program is administered by contract. Claims are paid by current operating funds. The 2027 budget for dental insurance, including insurance for retirees, is $4.8 million.