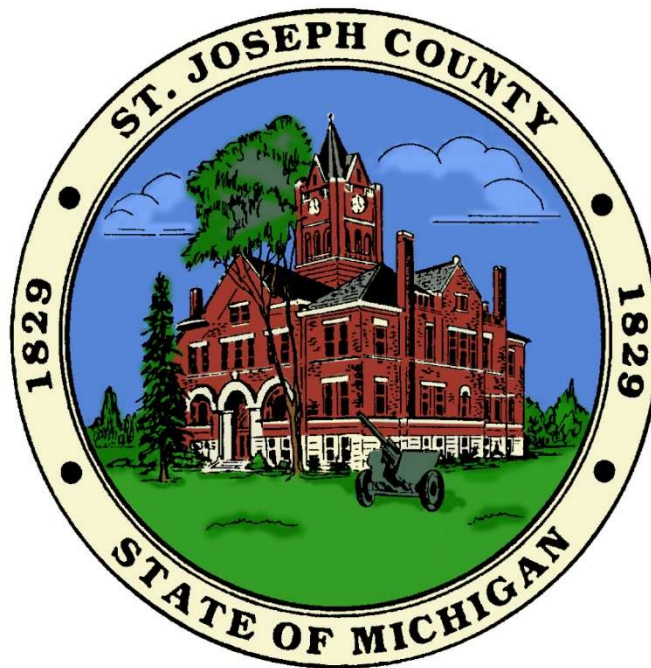


2026 & 2027 BUDGET

Approved by the Board of Commissioners November 18, 2025



ST JOSEPH COUNTY, MICHIGAN

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November 18, 2025

St. Joseph County Board of Commissioners
125 W. Main Street
Centreville, MI 49032

RE: 2026 & 2027 Fiscal/Calendar Year Budget Message

Dear Commissioners:

In accordance with the Uniform Budget and Accounting Act, attached for your consideration is a proposed budget for calendar year 2026 & 2027. The purpose of this message is to highlight issues and policy factors that influenced the development of the 2026 & 2027 budget recommendation.

General Fund Overview

Revenues

The General Fund budget totals \$24.3 million and requires a tax levy of 4.4863 mills, the maximum allowable after the application of the Headlee Rollback. The total budget for general fund and all special revenue funds is \$54.3 million.

The revenues projected for 2026 & 2027 are the result of ongoing analysis of the current revenues the county receives, the history of those revenues, the current state of the economy, policy changes at other levels of government and numerous other influences. Most departments provide an estimate of the revenues over which they have information or control. These projections may be increased or decreased to ensure accuracy after further review with the department head. The goal of the revenue projection methodology is to make the best effort to incorporate all known factors affecting the County's income. We have focused on budgeting revenues at realistic levels, not underestimating them but also not falling trap to overestimating them, to avoid having to make difficult choices about reducing services if required. Consistent

with current practice, 2026 & 2027 revenues will be monitored closely throughout the year.

Property taxes continue to represent the single largest portion of annual general fund revenues, providing \$12.9 million or 53% of total revenue for the year.

Intergovernmental revenue is the next largest source, providing \$7.4 million or 31% of the total annual revenues. The remaining sources: charges for services, licenses & permits, rents & interests, fines & forfeits, interfund transfers and other revenue.

Taxes

The most significant source of revenue for the general fund is property taxes. Working closely with Equalization Department, we have utilized the best information available to forecast property tax revenue which is projected to increase by approximately 7%. The 2024 apportionment report estimated \$11,946,590 and the 2025 apportionment report estimates an increase to \$12,593,921. General Fund tax revenue budgets were set conservatively based on past collection ratios and were adjusted to reflect a reduction in these estimated revenues to account for delinquencies and board of review changes.

Licenses & Permits

This category is projected to remain consistent; however we are expecting a slight reduction from the 2025 projections.

Intergovernmental

This category remains relatively stable. However, State revenue sharing projections show that St. Joseph County is projected to receive \$7,480,467 in 2026, which is approximately \$441,528 more than anticipated for 2025. St. Joseph County is required to comply with the County Incentive Program to secure the total revenue sharing allocation.

Charges for Service

Revenue in this category is budgeted to decrease slightly over 2025 levels. The Courts, County Clerk, and Register of Deeds are the largest contributors to this revenue center. Each of these categories contain variables that influence the actual collection rate (economy, legislative changes, lawsuits, etc.) and the targets have been established at realistic, yet conservative levels.

Rents & Interest

Revenue from this category is minimal and has been budgeted to remain consistent over expected revenues in 2025.

Transfers In

The 2026 budget includes the following transfers in from other funds: \$254,801 from the Tax Payment Fund (F516) to balance the General Fund Budget's anticipated shortfall; \$20,000 from the Concealed Weapon Permit Fund (F263) which annually supports the County Clerk; \$25,000 from the Forfeiture & Foreclosure Fund (F513) is an annual transfer to support a portion of the Deputy Treasurer position; \$18,000 from the Family Counseling Fund (F215) which annually supports the Friend of the Court; \$28,000 from the Traffic Safety Fund (F232) to support traffic safety technology; \$9,600 from the Law Enforcement Fund (F266) to support administrative costs; \$15,000 from the Register of Deeds Automation Fund (F256) to support the Deputy of Register of Deeds to be full-time.

Expenditures

General Fund expenditures for 2026 & 2027 are proposed at levels that fund current staffing and, in most cases, requested operating levels. The proposed budget is dedicated largely to the continuation of current levels in services.

Recommendations for 2026 funding were \$254,801 more than proposed revenues, with personnel, health insurance and pension costs continuing to be the largest cost categories. After carefully reviewing revenue estimates and making appropriate adjustments, expenditure requests were reviewed and included in this budget. This shortfall was offset by a transfer from the Tax Payment Fund. The tax payment fund is estimated to collect annual administrative and interest fees in excess of \$450,000.

Collective Bargaining Agreements

The current collective bargaining agreements, effective from January 1, 2025, and expiring at the end of 2027, include a 3% annual cost of living increase along with annual step increases.

Capital

A Capital Improvement Program has been instituted county-wide that provides a policy and procedures for the development and approval of the County five (5) year plan for Capital Improvements. Capital requests that are valued at least \$10,000 and will have a use-full life of at least 5 years are now included in the Capital Improvement Program Fund 445.

Contingency

The budget holds an unassigned General Fund balance of \$10.2 million as of December 31, 2024, which represents 42% of the projected 2026 General Fund expenditures of \$24,314,745. This unassigned balance provides flexibility for discretionary use by the Board, with any spending in 2025 affecting the funds available for the following year.

There is a transfer in from the Tax Payment Fund of \$254,801 is budgeted for use in 2026 and \$304,489 in 2027.

Pension Liabilities

St. Joseph County participates in a multi-employer defined benefit program through the Municipal Employees Retirement System of Michigan (MERS). As outlined in the Annual Actuarial Valuation Report dated 12/31/24, the County is at an 82% funding level. In 2013 the County closed the Defined Benefit Plan for the general unit and implemented a hybrid plan for new hires. The goal of the hybrid plan was an aim at decreasing long-term required employer contributions. Similarly, in 2016, the County closed the Sheriff's Department Defined Benefit Plan and opened a new plan for new hires. This plan contains a reduced multiplier and removed the cost of living adjustments (COLA) for pensions. This was an effort to reduce the amount of liability on behalf of the County. Additionally, the County has also been making voluntary contributions to the plan with the goal of paying down the unfunded accrued actuarial liability earlier than would otherwise occur paying only the required annual contribution. This budget continues that practice.

I recognize the complexity of the County Budget and realize that this document will not cover all the questions that arise, and in some instances may lead to additional questions. However, I hope that it is helpful and serves as a useful tool as you go through the 2026 & 2027 Budget review and adoption process.

If you have any questions, please do not hesitate to contact me.

Sincerely,



Teresa Cupp

County Administrator

St. Joseph County – Organizational Chart

Citizens of St. Joseph County

Board of Commissioners

Elected County Officials

- County Clerk/Register of Deeds
- County Treasurer
- Prosecutor
- Sheriff
- Drain Commissioner

Courts

- Circuit Court
- District Court
- Probate Court / Juvenile Division
- Friend of the Court

County Administrator

- Building & Grounds
- Central Dispatch / 911
- Commission on Aging (COA)
- Community Corrections
- Equalization
- Finance Department
- Geographic Information Systems (GIS)
- Human Resources
- Information Technology (IT)
- Parks Department
- Public Defender
- Veterans Services

ORGANIZATIONAL STRUCTURE

Board of Commissioners

The organizational chart illustrates that St. Joseph County government has evolved into a very complex service delivery system. The 2026 Board of Commissioners consists of seven members, each elected on a partisan basis for four-year terms. Each commissioner represents single member districts approximately equal in population. Biennially the Board elects a chairperson and annually elects a vice-chairperson from within its ranks.

Primary responsibilities of the Board include but are not limited to the determination, type, and level of county services. This is normally handled through the budgetary process. In addition, the Board adopts its annual budget, equalizes property values, and provides legislative and policy oversight of all county services either directly or through the appointment of various boards, commissions and county officials.

Judicial

The St. Joseph County Trial Court is made up of the Circuit, Family, and District Divisions. The Trial Court is also responsible for oversight of the activities of the Friend of the Court and Child Care Fund. The Circuit Judge, Family Judge, and District Judges are all elected at large for six-year terms. The Court system operates under the auspices of the Michigan Supreme Court.

Constitutional Officials

Administration of Michigan Counties, including St. Joseph County is divided by the Michigan Constitution among various constitutional and statutory county officials including the County Treasurer, Count Clerk/Register of Deeds, Prosecuting Attorney, Drain Commissioner and Sheriff are elected at large for four-year terms.

The Treasurer is the custodian of county funds, collector of county taxes, and disbursing agent for certain tax funds to local communities and school districts. The duties of the County Clerk include keeping and maintaining records of births, deaths, marriages, discharges of military personnel, elections oversight, and serving as Clerk of the Board of Commissioners. The duties of the Register of Deeds include the recording of deeds, mortgages, surveys, recording of plats, notices of liens, and bills of sales. The Prosecuting Attorney prosecutes violations of state criminal law within the county. The County Drain Commissioner administers the location, construction, and maintenance of drains in the county. The Sheriff's duties involve the charge and custody of the County Jail, and law enforcement in unincorporated areas of the county.

Administrative Officials

In addition, the Board of Commissioners appoints the County Administrator with responsibilities as defined by statute, county ordinance, resolution or current policy.

Boards, Commissions and Authorities

The Board of Commissioners also appoints various boards, commissions and authorities to oversee specific county services and to advise the Commissioners on certain matters. Appointments to boards, commissions or authorities overseeing specific county functions include the Board of County Road Commissioners, the Parks and Recreation Board, The Transit Authority, the Commission on Aging, the Building Authority, the Planning & Zoning Board, the Mental Health Authority, the Family Independence Agency Board, and the Board of Public Works. The Board of Commissioners also appoint numerous representatives to regional and or joint bodies overseeing programs in the areas of Area Agency on Aging, and Board of Health.

SCOPE OF THE BUDGET

The budget is a financial plan for the provision of prioritized services. St. Joseph County government provides a variety of community services to its 60,947 residents, both statutory and discretionary. This document presents the annual spending plans for services provided by St. Joseph County government where the St. Joseph County Board of Commissioners has some budgetary or tax levying authority. This includes virtually all county services.

The requirements for budget development and approval, as set forth in Michigan Public Act 621 of 1978, are met and exceeded in this document.

Final audit information on all county operations can be found in the St. Joseph County Comprehensive Financial Report (www.stjosephcountymi.gov). That report provides the financial condition of the county and all its funds at the end of each fiscal year which coincides with the calendar year. This budget contains previous year audited revenue, expenditure, and fund balance data for all operating funds contained herein.

Expenditures in accordance with this budget are authorized by the St. Joseph County Board of Commissioners in adoption of its 2026 & 2027 St. Joseph County Budget and General Appropriations Act Resolution and represents the culmination of a lengthy and deliberative process on the types and levels of county governmental services to be provided.

THE OPERATING BUDGET PROCESS

Submission of Departmental Budget Requests

All departments have a month to prepare the budget information and submit it to County Administration.

Revenue projections and the Budgetary Forecasts for 2026 & 2027

During July, Administration prepares its preliminary estimates of revenues and expenditures for the upcoming fiscal year. The projections are based upon a variety of factors, including: the outcomes of the calendar year just ended; projections of the status of state and federal grants; department head/elected officials' recommendations, cash reserves and interest rate projections; general economic indicators; wage and fringe benefit cost projections; etc. The 2026 General Fund revenue projections are slightly over the 2025 budget.

Preparation of the Administrator's Recommended Budget Document:

After review of the departmental budget requests, the Administrator reviews budgets with departments as necessary for the purpose of better understanding of all the issues related to the departmental budget. Based on this information, the Administrator's Office works to balance the budget in accordance with the overarching guidance and directives from the Board of Commissioners.

Executive Committee Budget Workshop:

The Administrator's recommended budget is formally reviewed by the Board of Commissioners. The Board, as a Committee of the Whole, conducts budget workshops and budget hearings as necessary on each departmental or agency budget. Any changes or modifications are incorporated into the budget by Administration and forwarded on to the Board of Commissioners for consideration.

Budget Adoption by the Board of Commissioners:

The complete operating and capital expenditure plan is recommended by the Committee of the Whole of the Board of Commissioners, along with a proposed General Appropriations Resolution. All are then forwarded to the Board of Commissioners for consideration at a public hearing and formal adoption at the last regular meeting in December.

TYPES OF BUDGETED FUNDS

There are many types of funds used throughout the development, implementation and monitoring of the budgetary process.

The General Fund is the primary focus of the budget process each fiscal year because its money has the least statutory restrictions on it. It also serves as the general-purpose repository for county property taxes, which make up the base revenue for most county services.

Budgets in Special Revenue Funds reflect county activities where a significant portion of revenues come from sources other than the General Fund. Use of these funds is restricted to specific activities. Special Revenue Funds of significant size include Central Dispatch, Parks and Recreation, Child Care Fund and Commission on Aging.

Capital Project Funds account for the purchase of equipment, construction, or development of capital facilities. Some of these budgets were established by a separate resolution. However, as with most capital projects, the majority were established by the enabling appropriations resolution. There is a separate capital budget included in the newly established Capital Improvement Program Fund.

Public Act 621 of 1978, also known as the Uniform Budget and Accounting Act, requires budgets for all General, Special Revenue, and Debt Service Funds, in the County's chart of accounts. It further stipulates that an informational summary must be provided for all capital projects, enterprise, and internal service funds. St. Joseph County establishes budgets for all of these funds which can be found within this document.

We understand that it is a very complex process and that this document, while in accordance with the requirements of the Uniform Budget and Accounting Act, may not provide all of the information that the reader desires. Further information may be obtained by reading the St. Joseph County Annual Financial Report, including Management's Discussion and Analysis (www.stjosephcountymi.gov), by contacting County Administration (269-467-5617) or by contacting any of the Elected Offices or Departments covered within this budget directly.

ST. JOSEPH COUNTY
2026 & 2027 GENERAL APPROPRIATIONS ACT
RESOLUTION NO. -2025

WHEREAS, Public Act 621 of 1978 otherwise known as the Uniform Budgeting and Accounting Act provides a system of unified procedures for the preparation and execution of budgets for units of local government; and

WHEREAS, the County Administrator/Controller has provided the recommended 2026 & 2027 budget, as well as supporting documentation as required by Public Act 621; and

WHEREAS, it is the intent of the Board of Commissioners to provide for the solvency of County Fiscal Operations by adopting a General Appropriations Act as required by law; and

WHEREAS, it is the intent of the Board of Commissioners to articulate policy relative to monitoring, maintenance accounting and implementation of the General Appropriations Act as required by law; and

WHEREAS, it is the intent of the Board of Commissioners to continue its allocation for substance abuse services of 50% of the convention facility/liquor tax revenue; and

WHEREAS, the 2026 & 2027 Budget are based on the intent of the Board of Commissioners to levy property tax millages as follows: County Operating 4.5162, 9-1-1 .9930, Commission on Aging .7500, Transportation .3296, County Roads 1.0000 and Park & Recreation .2489; and

WHEREAS, the 2026 & 2027 Budget has been apportioned to the various County departments in the categories of Total Personnel Services, Total Operating Expenditures, and Total Capital Expenditures; and

WHEREAS, the following County Budget Policy shall apply to the management of these categories:

Total Personnel Services (Wages and Fringe Benefits): Budgeted expenditures are predetermined by the Board of Commissioners. Permission of the Board of Commissioners is required for transfers to, from, or between line items within this category.

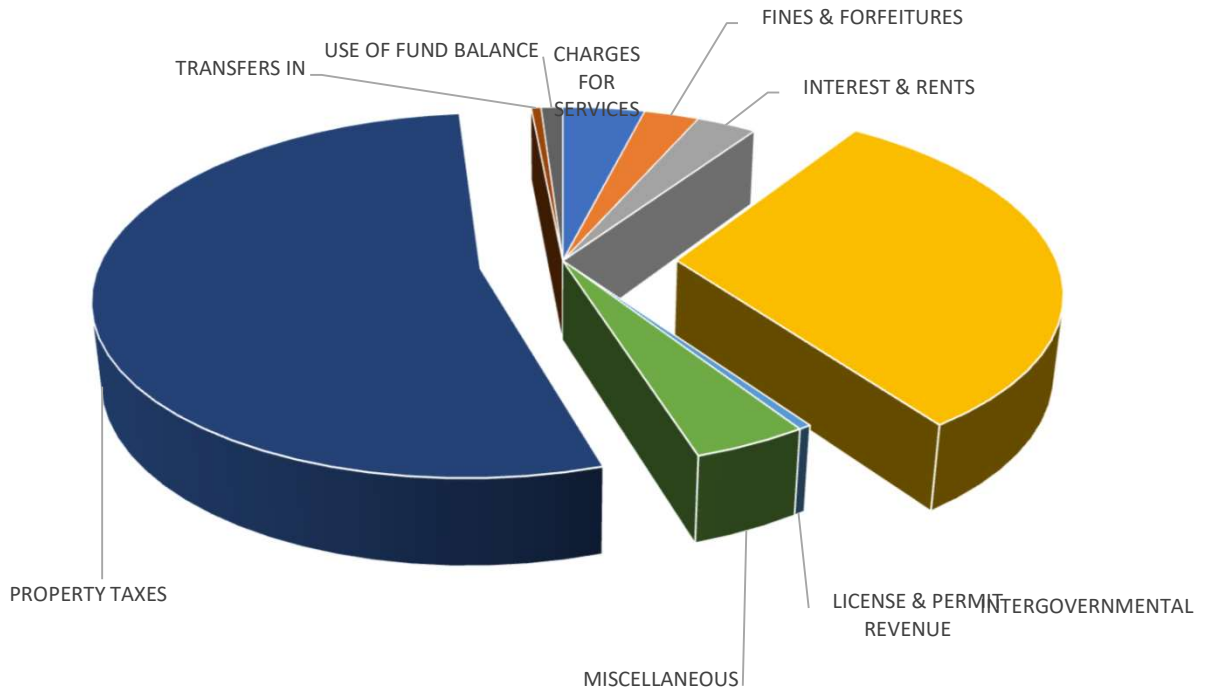
Total Operating Expenditures: Permission of the Board of Commissioners is required for transfers to or from line items within this category if the transfer is to or from a different category. Budgeted expenditures and transfers between line items within this category are at the discretion of management in accordance with the County Purchasing Policy. Commissioners have determined a list of approved dues that will be paid for 2026. Only those dues approved shall be paid from County funds.

ST. JOSEPH COUNTY GENERAL FUND HISTORY REVENUE AND EXPENDITURE SUMMARY

	2022	2023	2024	2025	2026	2027
	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	RECOMMENDED BUDGET	RECOMMENDED BUDGET
REVENUES						
CHARGES FOR SERVICES	1,080,525	992,831	969,680	966,000	964,300	965,900
FINES & FORFEITURES	707,155	641,035	679,246	613,875	648,225	658,725
INTEREST & RENTS	236,113	1,020,685	930,019	311,450	711,450	411,450
INTERGOVERNMENTAL	7,327,019	12,719,882	11,396,243	7,038,939	7,480,467	7,508,513
LICENSE & PERMIT REVENUE	123,915	116,232	110,739	130,600	115,600	115,600
MISCELLANEOUS	1,059,944	930,535	1,039,673	1,430,532	1,032,666	1,005,100
PROPERTY TAXES	10,486,549	11,416,009	11,743,820	12,272,453	12,991,636	13,619,758
TRANSFERS IN	98,600	88,600	98,600	110,484	115,600	93,600
TRANSFERS IN DELINQUENT TAX FUND	-	-	-	-	254,801	304,489
TOTAL REVENUES	21,119,820	27,925,809	26,968,020	22,874,333	24,314,745	24,683,135

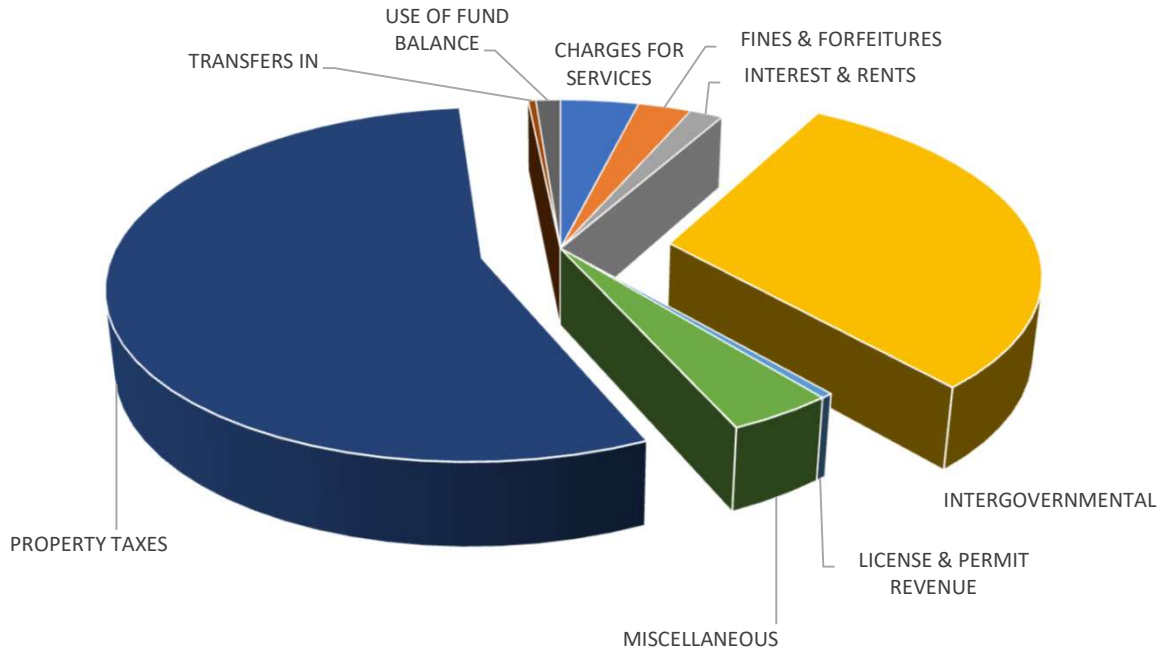
	2022	2023	2024	2025	2026	2027
	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	RECOMMENDED BUDGET	RECOMMENDED BUDGET
EXPENDITURES						
APPROPRIATIONS	1,020,950	1,181,527	1,182,362	1,210,427	1,320,487	1,320,487
OPERATING EXPENDITURES	4,882,051	9,793,028	8,743,897	4,959,251	5,187,543	5,075,811
PERSONNEL SERVICES	11,957,363	12,012,767	12,684,000	13,837,771	14,941,102	15,414,236
TRANSFERS OUT	1,555,300	1,859,442	2,978,842	2,866,357	2,865,613	2,872,601
TOTAL EXPENDITURES	19,415,664	24,846,764	25,589,101	22,873,806	24,314,745	24,683,135

St. Joseph County General Fund Revenues 2026



	2026 RECOMMENDED BUDGET	PERCENT OF TOTAL BUDGET
REVENUES		
CHARGES FOR SERVICES	964,300	3.97%
FINES & FORFEITURES	648,225	2.67%
INTEREST & RENTS	711,450	2.93%
INTERGOVERNMENTAL	7,480,467	30.77%
LICENSE & PERMIT REVENUE	115,600	0.48%
MISCELLANEOUS	1,032,666	4.25%
PROPERTY TAXES	12,991,636	53.43%
TRANSFERS IN	115,600	0.48%
USE OF FUND BALANCE	254,801	1.05%
TOTAL REVENUES	24,314,745	100.00%

St. Joseph County General Fund Revenues 2027



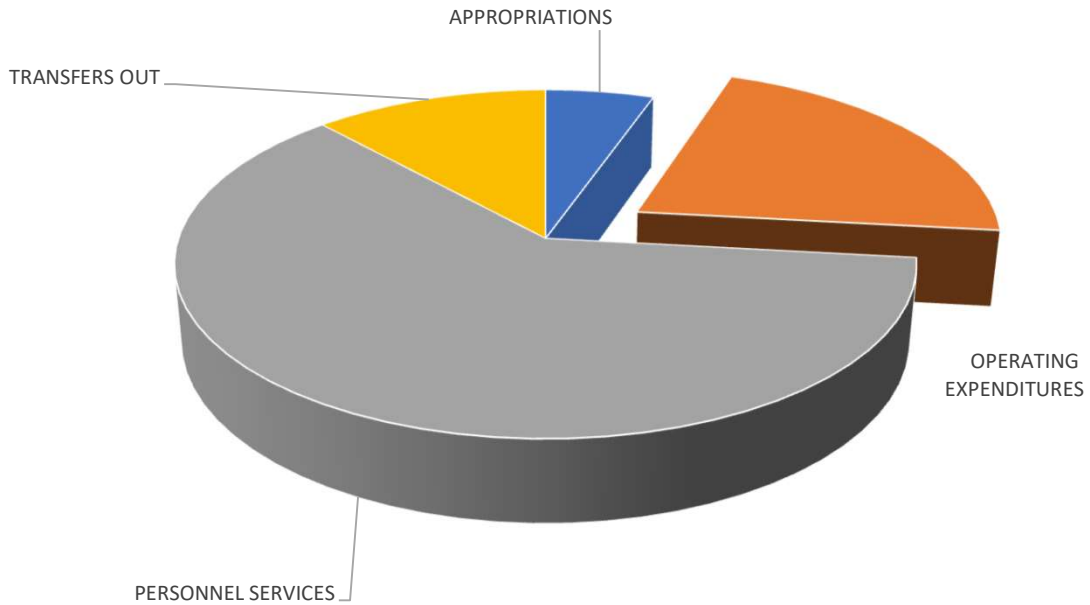
	2027 RECOMMENDED BUDGET	PERCENT OF TOTAL BUDGET
REVENUES		
CHARGES FOR SERVICES	965,900	3.91%
FINES & FORFEITURES	658,725	2.67%
INTEREST & RENTS	411,450	1.67%
INTERGOVERNMENTAL	7,508,513	30.42%
LICENSE & PERMIT REVENUE	115,600	0.47%
MISCELLANEOUS	1,005,100	4.07%
PROPERTY TAXES	13,619,758	55.18%
TRANSFERS IN	93,600	0.38%
USE OF FUND BALANCE	304,489	1.23%
TOTAL REVENUES	24,683,135	100.00%

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 RECOMM BUDGET	2027 RECOMM BUDGET
Fund: 101 GENERAL FUND						
ESTIMATED REVENUES						
Dept 212 - FINANCE						
MISCELLANEOUS		1,465		507,907		
TRANSFERS IN					254,801	304,489
Totals for dept 212 - FINANCE		1,465		507,907	254,801	304,489
Dept 215 - COUNTY CLERK						
MISCELLANEOUS		8,208	5,112	5,000	5,000	5,000
TRANSFERS IN			20,000	20,000	20,000	20,000
LICENSE & PERMIT REVENUE		7,255	(200)	6,600	6,600	6,600
INTERGOVERNMENTAL		29,612	3,491	4,000	4,000	4,000
FINES & FORFEITURES		46,103	49,571	46,325	44,325	44,325
CHARGES FOR SERVICES		142,504	138,518	137,000	136,000	136,000
INTEREST & RENTS		1,160	1,085	1,500	1,500	1,500
Totals for dept 215 - COUNTY CLERK		234,842	217,577	220,425	217,425	217,425
Dept 224 - CENTRAL SERVICE COSTS REIMBURSEMENT						
MISCELLANEOUS		567,857	624,434	672,809	742,166	714,600
Totals for dept 224 - CENTRAL SERVICE COSTS REIME		567,857	624,434	672,809	742,166	714,600
Dept 228 - INFORMATION TECHNOLOGY						
CHARGES FOR SERVICES		5,291	4,566	4,000	4,000	4,000
Totals for dept 228 - INFORMATION TECHNOLOGY		5,291	4,566	4,000	4,000	4,000
Dept 243 - GEOGRAPHIC INFO. SYSTEMS						
MISCELLANEOUS		484				
Totals for dept 243 - GEOGRAPHIC INFO. SYSTEMS		484				
Dept 253 - COUNTY TREASURER						
MISCELLANEOUS		58,574	51,737	10,500	10,500	10,500
TRANSFERS IN		25,000	25,000	25,000	25,000	25,000
INTERGOVERNMENTAL		11,263,734	9,789,255	5,424,469	5,692,198	5,767,963
CHARGES FOR SERVICES		56,552	46,101	56,800	56,800	56,800
INTEREST & RENTS		1,004,222	928,620	304,800	704,800	404,800
PROPERTY TAXES		11,416,009	11,743,820	12,272,453	12,991,636	13,619,758
Totals for dept 253 - COUNTY TREASURER		23,824,091	22,584,533	18,094,022	19,480,934	19,884,821
Dept 257 - EQUALIZATION DEPT						
CHARGES FOR SERVICES		60,678	63,818	66,000	67,300	68,900
Totals for dept 257 - EQUALIZATION DEPT		60,678	63,818	66,000	67,300	68,900
Dept 262 - ELECTIONS						
INTERGOVERNMENTAL			136,643	35,000	132,500	42,000
Totals for dept 262 - ELECTIONS			136,643	35,000	132,500	42,000
Dept 265 - BUILDING & GROUNDS						
MISCELLANEOUS		256				
Totals for dept 265 - BUILDING & GROUNDS		256				
Dept 270 - HUMAN RESOURCES						
MISCELLANEOUS		3,040				
FINES & FORFEITURES		(4)				
CHARGES FOR SERVICES		6,802	4,905	3,500	5,000	5,000
Totals for dept 270 - HUMAN RESOURCES		9,838	4,905	3,500	5,000	5,000

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 RECOMM BUDGET	2027 RECOMM BUDGET
Fund: 101 GENERAL FUND						
ESTIMATED REVENUES						
Dept 282 - APPEALS COURT						
	MISCELLANEOUS		10,819	15,000	15,000	15,000
Totals for dept 282 - APPEALS COURT			10,819	15,000	15,000	15,000
Dept 286 - DISTRICT COURT						
	MISCELLANEOUS	67,503	76,164	80,316	96,000	96,000
	INTERGOVERNMENTAL	7,505	7,035	7,000	7,000	7,000
	FINES & FORFEITURES	248,883	256,968	213,400	226,300	231,300
	CHARGES FOR SERVICES	193,362	165,209	200,000	200,000	200,000
	INTEREST & RENTS	15,303	314	5,150	5,150	5,150
Totals for dept 286 - DISTRICT COURT		532,556	505,690	505,866	534,450	539,450
Dept 289 - FRIEND OF THE COURT						
	MISCELLANEOUS	5,320	5,201	7,000	7,000	7,000
	TRANSFERS IN	19,000	19,000	18,000	18,000	18,000
	INTERGOVERNMENTAL	1,064,641	1,101,067	1,225,000	1,292,500	1,342,500
	FINES & FORFEITURES	37,726	38,330	50,050	43,500	43,500
	CHARGES FOR SERVICES	9,306	9,678	12,000	12,000	12,000
Totals for dept 289 - FRIEND OF THE COURT		1,135,993	1,173,276	1,312,050	1,373,000	1,423,000
Dept 294 - PROBATE COURT						
	CHARGES FOR SERVICES	35,215	32,090	31,200	31,200	31,200
Totals for dept 294 - PROBATE COURT		35,215	32,090	31,200	31,200	31,200
Dept 296 - PROSECUTORS OFFICE						
	MISCELLANEOUS				24,000	24,000
	INTERGOVERNMENTAL		248	150	150	150
	FINES & FORFEITURES	1,900	950	2,000	1,000	1,000
Totals for dept 296 - PROSECUTORS OFFICE		1,900	1,198	2,150	25,150	25,150
Dept 301 - SHERIFF DEPARTMENT						
	MISCELLANEOUS	135,287	139,811	39,500	45,500	45,500
	TRANSFERS IN	19,600	9,600	22,484	37,600	15,600
	INTERGOVERNMENTAL	24,466	20,986	23,300	23,300	23,300
	FINES & FORFEITURES	12,222	18,009	15,400	15,400	15,400
	CHARGES FOR SERVICES	179,628	210,587	204,000	202,000	202,000
Totals for dept 301 - SHERIFF DEPARTMENT		371,203	398,993	304,684	323,800	301,800
Dept 331 - MARINE SAFETY PATROL						
	INTERGOVERNMENTAL	19,600	23,210	18,000	20,000	20,000
Totals for dept 331 - MARINE SAFETY PATROL		19,600	23,210	18,000	20,000	20,000
Dept 351 - JAIL & TURNKEY						
	MISCELLANEOUS	10,118				
	TRANSFERS IN	10,000	10,000	10,000		
	INTERGOVERNMENTAL	85,898	83,803	83,000	125,000	125,000
	FINES & FORFEITURES	3,420	1,920	3,500	3,500	3,500
Totals for dept 351 - JAIL & TURNKEY		109,436	95,723	96,500	128,500	128,500
Dept 356 - JUVENILE BRANCH						
	MISCELLANEOUS	2,770	1,640	3,000		
	INTERGOVERNMENTAL	11,472	2,636			
	FINES & FORFEITURES	3,804	3,471	3,700	200	200
	CHARGES FOR SERVICES	1,259	505	1,500		

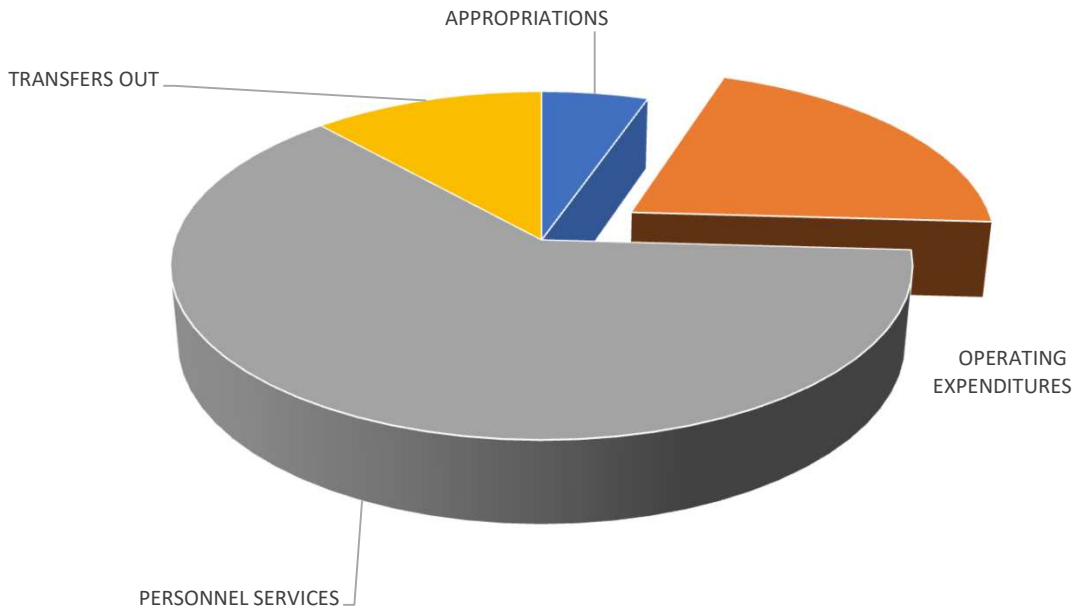
GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 RECOMM BUDGET	2027 RECOMM BUDGET
Fund: 101 GENERAL FUND						
ESTIMATED REVENUES						
Dept 356 - JUVENILE BRANCH						
Totals for dept 356 - JUVENILE BRANCH		19,305	8,252	8,200	200	200
Dept 426 - EMERGENCY SERVICES						
MISCELLANEOUS		187				
INTERGOVERNMENTAL		28,375	11,600	11,600	11,600	11,600
Totals for dept 426 - EMERGENCY SERVICES		28,562	11,600	11,600	11,600	11,600
Dept 430 - ANIMAL CONTROL						
MISCELLANEOUS		70	999	500	500	500
LICENSE & PERMIT REVENUE		90,195	94,464	105,000	90,000	90,000
INTERGOVERNMENTAL		5,000	25,374	10,000	5,000	5,000
FINES & FORFEITURES		5,120	6,515	5,500	5,500	5,500
Totals for dept 430 - ANIMAL CONTROL		100,385	127,352	121,000	101,000	101,000
Dept 442 - DRAIN COMMISSION						
LICENSE & PERMIT REVENUE		18,782	16,475	19,000	19,000	19,000
Totals for dept 442 - DRAIN COMMISSION		18,782	16,475	19,000	19,000	19,000
Dept 662 - CHILD CARE - JUVENILE						
INTERGOVERNMENTAL		114,881	131,721	112,844	110,000	110,000
Totals for dept 662 - CHILD CARE - JUVENILE		114,881	131,721	112,844	110,000	110,000
Dept 664 - RDSS						
MISCELLANEOUS		7,999	19,422	15,000	17,000	17,000
Totals for dept 664 - RDSS		7,999	19,422	15,000	17,000	17,000
Dept 682 - VETERANS SERVICES						
MISCELLANEOUS		4,748	3,849	4,000		
INTERGOVERNMENTAL		64,698	59,174	84,576	57,219	50,000
Totals for dept 682 - VETERANS SERVICES		69,446	63,023	88,576	57,219	50,000
Dept 711 - REGISTER OF DEEDS						
TRANSFERS IN		15,000	15,000	15,000	15,000	15,000
FINES & FORFEITURES		281,861	303,512	274,000	308,500	314,000
CHARGES FOR SERVICES		302,234	293,703	250,000	250,000	250,000
Totals for dept 711 - REGISTER OF DEEDS		599,095	612,215	539,000	573,500	579,000
Dept 872 - UTILITIES & GENERAL INSUR						
MISCELLANEOUS		56,649	100,485	70,000	70,000	70,000
Totals for dept 872 - UTILITIES & GENERAL INSUR		56,649	100,485	70,000	70,000	70,000
TOTAL ESTIMATED REVENUES		27,925,809	26,968,020	22,874,333	24,314,745	24,683,135

St. Joseph County General Fund Expenditures 2026



EXPENDITURES	2026 RECOMMENDED BUDGET	PERCENT OF TOTAL BUDGET
APPROPRIATIONS	1,320,487	5.43%
OPERATING EXPENDITURES	5,187,543	21.33%
PERSONNEL SERVICES	14,941,102	61.45%
TRANSFERS OUT	2,865,613	11.79%
TOTAL EXPENDITURES	24,314,745	100.00%

St. Joseph County General Fund Expenditures 2027



EXPENDITURES	2027 RECOMMENDED BUDGET	PERCENT OF TOTAL BUDGET
APPROPRIATIONS	1,320,487	5.35%
OPERATING EXPENDITURES	5,075,811	20.56%
PERSONNEL SERVICES	15,414,236	62.45%
TRANSFERS OUT	2,872,601	11.64%
TOTAL EXPENDITURES	24,683,135	100.00%

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 RECOMM BUDGET	2027 RECOMM BUDGET
Fund: 101 GENERAL FUND						
APPROPRIATIONS						
Dept 001 - APPROPRIATIONS						
APPROPRIATIONS		1,181,527	1,182,362	1,210,427	1,320,487	1,320,487
OPERATING EXPENDITURES		6,940	280	500	64,785	6,200
Totals for dept 001 - APPROPRIATIONS		1,188,467	1,182,642	1,210,927	1,385,272	1,326,687
Dept 101 - COUNTY COMMISSION						
OPERATING EXPENDITURES		227,094	189,706	166,000	178,500	180,000
PERSONNEL SERVICES		86,616	83,221	87,937	93,095	95,289
Totals for dept 101 - COUNTY COMMISSION		313,710	272,927	253,937	271,595	275,289
Dept 172 - ADMINISTRATION						
OPERATING EXPENDITURES		106,732	167	33,875	25,175	25,175
PERSONNEL SERVICES		218,884	187,721	197,888	298,558	305,296
Totals for dept 172 - ADMINISTRATION		325,616	187,888	231,763	323,733	330,471
Dept 212 - FINANCE						
OPERATING EXPENDITURES		36,588	39,354	36,500	40,750	41,750
PERSONNEL SERVICES		213,294	215,403	226,001	229,612	237,071
Totals for dept 212 - FINANCE		249,882	254,757	262,501	270,362	278,821
Dept 215 - COUNTY CLERK						
OPERATING EXPENDITURES		41,087	41,292	83,860	47,360	47,360
PERSONNEL SERVICES		600,061	672,606	688,244	704,606	728,829
Totals for dept 215 - COUNTY CLERK		641,148	713,898	772,104	751,966	776,189
Dept 228 - INFORMATION TECHNOLOGY						
OPERATING EXPENDITURES		638,794	758,636	653,000	680,000	701,000
PERSONNEL SERVICES		309,345	385,443	421,900	499,126	519,726
Totals for dept 228 - INFORMATION TECHNOLOGY		948,139	1,144,079	1,074,900	1,179,126	1,220,726
Dept 243 - GEOGRAPHIC INFO. SYSTEMS						
OPERATING EXPENDITURES		27,204	67,717	62,000	94,240	94,240
PERSONNEL SERVICES		81,721				
Totals for dept 243 - GEOGRAPHIC INFO. SYSTEMS		108,925	67,717	62,000	94,240	94,240
Dept 245 - SURVEYOR						
TRANSFERS OUT		6,000	6,000	6,000	6,000	6,000
Totals for dept 245 - SURVEYOR		6,000	6,000	6,000	6,000	6,000
Dept 253 - COUNTY TREASURER						
OPERATING EXPENDITURES		4,938,129	3,778,034	10,050	19,990	10,350
PERSONNEL SERVICES		318,613	309,953	330,807	373,887	388,049
Totals for dept 253 - COUNTY TREASURER		5,256,742	4,087,987	340,857	393,877	398,399
Dept 257 - EQUALIZATION DEPT						
OPERATING EXPENDITURES		36,460	38,833	37,485	73,485	73,485
PERSONNEL SERVICES		310,844	313,679	321,912	351,173	359,668
Totals for dept 257 - EQUALIZATION DEPT		347,304	352,512	359,397	424,658	433,153
Dept 262 - ELECTIONS						
OPERATING EXPENDITURES		30,672	145,682	28,300	104,900	24,300
PERSONNEL SERVICES		1,199	58,501	76,245	197,963	176,120
Totals for dept 262 - ELECTIONS		31,871	204,183	104,545	302,863	200,420

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 RECOMM BUDGET	2027 RECOMM BUDGET
Fund: 101 GENERAL FUND						
APPROPRIATIONS						
Dept 265 - BUILDING & GROUNDS						
	OPERATING EXPENDITURES	172,409	215,285	266,220	261,504	248,540
	PERSONNEL SERVICES	358,347	379,474	386,883	475,133	489,319
Totals for dept 265 - BUILDING & GROUNDS		530,756	594,759	653,103	736,637	737,859
Dept 270 - HUMAN RESOURCES						
	OPERATING EXPENDITURES	148,217	161,262	147,095	153,950	154,150
	PERSONNEL SERVICES	8,875	48,742	55,107	60,953	62,423
Totals for dept 270 - HUMAN RESOURCES		157,092	210,004	202,202	214,903	216,573
Dept 282 - APPEALS COURT						
	OPERATING EXPENDITURES	46,695	23,968	37,300	37,500	37,500
Totals for dept 282 - APPEALS COURT		46,695	23,968	37,300	37,500	37,500
Dept 283 - CIRCUIT COURT						
	OPERATING EXPENDITURES	41,841	63,015	75,400	75,400	75,425
	PERSONNEL SERVICES	330,775	340,863	354,915	311,795	320,410
Totals for dept 283 - CIRCUIT COURT		372,616	403,878	430,315	387,195	395,835
Dept 286 - DISTRICT COURT						
	OPERATING EXPENDITURES	117,379	124,396	153,576	174,310	174,465
	PERSONNEL SERVICES	1,236,557	1,206,409	1,405,083	1,503,888	1,557,765
Totals for dept 286 - DISTRICT COURT		1,353,936	1,330,805	1,558,659	1,678,198	1,732,230
Dept 289 - FRIEND OF THE COURT						
	OPERATING EXPENDITURES	195,557	212,477	152,830	178,050	164,250
	PERSONNEL SERVICES	1,058,062	1,065,026	1,135,901	1,201,399	1,246,926
Totals for dept 289 - FRIEND OF THE COURT		1,253,619	1,277,503	1,288,731	1,379,449	1,411,176
Dept 294 - PROBATE COURT						
	OPERATING EXPENDITURES	27,191	35,527	50,350	60,740	52,000
	PERSONNEL SERVICES	406,437	421,958	446,913	418,492	433,166
Totals for dept 294 - PROBATE COURT		433,628	457,485	497,263	479,232	485,166
Dept 296 - PROSECUTORS OFFICE						
	OPERATING EXPENDITURES	73,446	72,954	97,930	69,029	76,775
	PERSONNEL SERVICES	716,357	736,235	922,381	956,832	996,061
Totals for dept 296 - PROSECUTORS OFFICE		789,803	809,189	1,020,311	1,025,861	1,072,836
Dept 301 - SHERIFF DEPARTMENT						
	OPERATING EXPENDITURES	358,774	357,485	394,233	401,600	372,500
	PERSONNEL SERVICES	2,025,519	2,141,340	2,483,504	2,618,236	2,696,934
	TRANSFERS OUT	56,108	4,498		5,000	5,000
	UNK_EXP				12,000	12,000
Totals for dept 301 - SHERIFF DEPARTMENT		2,440,401	2,503,323	2,877,737	3,036,836	3,086,434
Dept 306 - SHERIFF RESERVES						
	OPERATING EXPENDITURES	3,227	1,146	3,500	5,500	5,500
	PERSONNEL SERVICES	108	2,453		2,120	2,184
Totals for dept 306 - SHERIFF RESERVES		3,335	3,599	3,500	7,620	7,684
Dept 307 - SECURITY COURTS BUILDINGS						
	OPERATING EXPENDITURES	3,658	39,404	4,300	11,900	7,300
	PERSONNEL SERVICES	321,535	518,719	665,550	698,813	718,406

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 RECOMM BUDGET	2027 RECOMM BUDGET
Fund: 101 GENERAL FUND						
APPROPRIATIONS						
Dept 307 - SECURITY COURTS BUILDINGS						
Totals for dept 307 - SECURITY COURTS BUILDINGS		325,193	558,123	669,850	710,713	725,706
Dept 331 - MARINE SAFETY PATROL						
OPERATING EXPENDITURES		8,671	6,909	9,400	8,250	8,370
PERSONNEL SERVICES		22,077	17,870	21,830	11,065	11,065
Totals for dept 331 - MARINE SAFETY PATROL		30,748	24,779	31,230	19,315	19,435
Dept 351 - JAIL & TURNKEY						
OPERATING EXPENDITURES		901,876	880,688	951,907	900,850	923,750
PERSONNEL SERVICES		1,967,868	2,097,243	2,079,362	2,295,055	2,367,103
Totals for dept 351 - JAIL & TURNKEY		2,869,744	2,977,931	3,031,269	3,195,905	3,290,853
Dept 356 - JUVENILE BRANCH						
OPERATING EXPENDITURES		265,726	226,522	201,710	205,300	205,300
PERSONNEL SERVICES		473,682	486,318	514,277	592,414	620,571
Totals for dept 356 - JUVENILE BRANCH		739,408	712,840	715,987	797,714	825,871
Dept 426 - EMERGENCY SERVICES						
OPERATING EXPENDITURES		14,623	19,377	14,480	14,730	14,730
PERSONNEL SERVICES		96,818	101,459	108,723	99,627	103,105
Totals for dept 426 - EMERGENCY SERVICES		111,441	120,836	123,203	114,357	117,835
Dept 430 - ANIMAL CONTROL						
OPERATING EXPENDITURES		49,870	58,051	45,300	55,150	55,150
PERSONNEL SERVICES		202,788	206,095	217,210	268,119	276,745
Totals for dept 430 - ANIMAL CONTROL		252,658	264,146	262,510	323,269	331,895
Dept 442 - DRAIN COMMISSION						
OPERATING EXPENDITURES		12,181	13,636	11,565	12,765	12,765
PERSONNEL SERVICES		199,649	207,596	221,598	240,257	246,538
Totals for dept 442 - DRAIN COMMISSION		211,830	221,232	233,163	253,022	259,303
Dept 443 - BOARD OF PUBLIC WORKS						
OPERATING EXPENDITURES		135	100	50	150	150
Totals for dept 443 - BOARD OF PUBLIC WORKS		135	100	50	150	150
Dept 648 - MEDICAL EXAMINERS						
OPERATING EXPENDITURES		182,351	210,345	198,190	213,536	224,713
Totals for dept 648 - MEDICAL EXAMINERS		182,351	210,345	198,190	213,536	224,713
Dept 662 - CHILD CARE - JUVENILE						
OPERATING EXPENDITURES		6,762	4,597	1,500	1,500	1,500
PERSONNEL SERVICES		5,918	8,341	9,306	9,220	9,220
Totals for dept 662 - CHILD CARE - JUVENILE		12,680	12,938	10,806	10,720	10,720
Dept 664 - RDSS						
OPERATING EXPENDITURES		3,391	4,930	9,923	8,242	8,242
PERSONNEL SERVICES		9,863	10,862	5,077	8,758	8,758
Totals for dept 664 - RDSS		13,254	15,792	15,000	17,000	17,000
Dept 681 - VETERAN BURIALS						
OPERATING EXPENDITURES		6,300	3,000	7,000	5,000	5,000
Totals for dept 681 - VETERAN BURIALS		6,300	3,000	7,000	5,000	5,000

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 RECOMM BUDGET	2027 RECOMM BUDGET
Fund: 101 GENERAL FUND						
APPROPRIATIONS						
Dept 682 - VETERANS SERVICES						
OPERATING EXPENDITURES		118,201	80,543	70,037	35,940	36,440
PERSONNEL SERVICES		173,114	180,141	184,527	220,430	229,064
TRANSFERS OUT		1,863	5,097	29,570	7,000	7,000
Totals for dept 682 - VETERANS SERVICES		293,178	265,781	284,134	263,370	272,504
Dept 701 - PLANNING COMMISSION						
OPERATING EXPENDITURES		15,324	12,651	9,000	12,000	12,000
Totals for dept 701 - PLANNING COMMISSION		15,324	12,651	9,000	12,000	12,000
Dept 710 - MSU COOPERATIVE EXTENSION						
OPERATING EXPENDITURES		179,772	214,192	221,081	227,698	234,511
PERSONNEL SERVICES		46,491	46,859	46,923	22,434	22,994
Totals for dept 710 - MSU COOPERATIVE EXTENSION		226,263	261,051	268,004	250,132	257,505
Dept 711 - REGISTER OF DEEDS						
OPERATING EXPENDITURES		20,100	21,078	43,160	28,300	28,300
PERSONNEL SERVICES		146,982	150,126	169,063	143,567	150,664
Totals for dept 711 - REGISTER OF DEEDS		167,082	171,204	212,223	171,867	178,964
Dept 728 - ECONOMIC DEVELOPMENT						
OPERATING EXPENDITURES		20,573	790			
PERSONNEL SERVICES		6,767	38,336	41,204	11,475	11,767
TRANSFERS OUT		62,500	62,500	62,500	62,500	62,500
Totals for dept 728 - ECONOMIC DEVELOPMENT		89,840	101,626	103,704	73,975	74,267
Dept 872 - UTILITIES & GENERAL INSUR						
OPERATING EXPENDITURES		709,078	619,868	670,644	687,464	720,625
PERSONNEL SERVICES		57,601	45,008	11,500	23,000	23,000
Totals for dept 872 - UTILITIES & GENERAL INSUR		766,679	664,876	682,144	710,464	743,625
Dept 965 - TRANSFERS OUT						
TRANSFERS OUT		1,732,971	2,900,747	2,768,287	2,785,113	2,792,101
Totals for dept 965 - TRANSFERS OUT		1,732,971	2,900,747	2,768,287	2,785,113	2,792,101
TOTAL APPROPRIATIONS		24,846,764	25,589,101	22,873,806	24,314,745	24,683,135

TRANSFERS IN/OUT & APPROPRIATIONS BUDGET FOR ST. JOSEPH COUNTY

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 RECOMM BUDGET	2027 RECOMM BUDGET
TRANSFERS IN						
101-212-699.516	TRANSFER IN-F516 TAX PMT FUND	0	0	0	254,801	304,489
101-215-699.263	TRANSFER IN-F263 CONCEALED PISTOL LICENS	0	20,000	20,000	20,000	20,000
101-253-699.513	TRANSFER IN-F513 FORFEITURE FUND	25,000	25,000	25,000	25,000	25,000
101-289-699.215	TRANSFER IN-F215 FOC	19,000	19,000	18,000	18,000	18,000
101-301-699.232	TRANSFER IN-F232 TRAFFIC SAFETY PROGRAM	0	0	0	28,000	6,000
101-301-699.265	TRANSFER IN-F265 DRUG LAW ENFORCEMENT	10,000	0	0	0	0
101-301-699.266	TRANSFER IN-F266 LAW ENFORCE FUND	9,600	9,600	9,600	9,600	9,600
101-301-699.285	TRANSFER IN-F285 SHERIFF JUSTICE TRAIN	0	0	12,884	0	0
101-351-699.264	TRANSFER IN-F264 CORR TRAINING FUND	10,000	10,000	10,000	0	0
101-711-699.256	TRANSFER IN-F256 ROD AUTOMATION FUND	15,000	15,000	15,000	15,000	15,000
TOTAL ESTIMATED REVENUES		88,600	98,600	110,484	370,401	398,089
TRANSFERS OUT & APPROPRIATIONS						
101-001-959.050	TRI-COUNTY DISTRICT HEALTH APPROPRIATION	322,976	322,976	322,977	322,977	322,977
101-001-959.060	PIVOTAL - MENTAL HEALTH APPROPRIATION	257,268	257,268	257,268	257,268	257,268
101-001-959.070	SOIL CONSERVATION APPROPRIATION	71,040	75,000	75,000	80,000	80,000
101-001-959.080	DHS - SOCIAL WELFARE FUND	8,995	8,990	9,000	9,000	9,000
101-001-959.100	SUBSTANCE ABUSE APPROPRIATION	121,228	118,108	121,142	121,142	121,142
101-001-959.120	DHS CHILD CARE FUND APPROPRIATION	200,020	200,020	225,040	330,100	330,100
101-001-959.201	F201 COUNTY ROAD BRIDGE APPROPRIATION	200,000	200,000	200,000	200,000	200,000
101-245-995.246	TRANSFER OUT-F246 COUNTY SURVEY REMON	6,000	6,000	6,000	6,000	6,000
101-301-995.500	TRANSFER TO OTHERS-GRANT	56,108	4,498	0	5,000	5,000
101-682-995.569	TRANSFER OUT-F569 BUILDING AUTHORITY	1,863	5,097	29,570	7,000	7,000
101-728-995.244	TRANSFER OUT-F244 ECONOMIC DEVELOP FUN	62,500	62,500	62,500	62,500	62,500
101-965-995.238	TRANSFER OUT-F238 HOMELAND SEC	1,300	0	0	0	0
101-965-995.251	TRANSFER OUT-F251 COMM CORR ADVISORY	7,000	0	0	0	0
101-965-995.252	TRANSFER OUT-F252 COMMUNITY CORRECTIOI	10,000	27,500	20,770	10,000	10,000
101-965-995.260	TRANSFER OUT-F260 INDIGENT DEFENSE	425,933	426,536	426,536	430,000	435,000
101-965-995.267	TRANSFER OUT-F267 SECONDARY ROAD PATRO	0	0	0	0	0
101-965-995.272	TRANSFER OUT-F272 SECONDARY ROAD PATRO	153,015	137,000	138,400	125,000	133,000
101-965-995.276	TRANSFER OUT-F276 SCAO SWIFT & SURE	0	3,000	1,500	0	0
101-965-995.292	TRANSFER OUT-F292 JUVENILE CHILD CARE	573,450	644,650	743,520	321,000	312,000
101-965-995.303	TRANSFER OUT-F303 ENERGY SAVINGS PH1	172,243	174,734	177,918	187,536	190,524
101-965-995.304	TRANSFER OUT-F304 ENERGY SAVINGS PH2	157,530	311,577	311,577	311,577	311,577
101-965-995.308	TRANSFER OUT-F308 COURTS CAPITAL	0	261,500	0	400,000	400,000
101-965-995.445	TRANSFER OUT-F445 CAPITAL IMPROVEMENT	232,500	914,250	948,066	1,000,000	1,000,000
TOTAL APPROPRIATIONS		3,040,969	4,161,204	4,076,784	4,186,100	4,193,088

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 RECOMM BUDGET	2027 RECOMM BUDGET
Fund: 201 COUNTY ROAD						
ESTIMATED REVENUES						
	INTERGOVERNMENTAL	13,341,788	15,050,341	15,000,000	15,300,000	15,300,000
	TRANSFERS IN	200,000	200,000	200,000	200,000	200,000
	TOTAL ESTIMATED REVENUES	13,541,788	15,250,341	15,200,000	15,500,000	15,500,000
Fund: 208 PARK AND RECREATION						
ESTIMATED REVENUES						
	INTERGOVERNMENTAL	131,461	114,617	90,000	90,000	90,000
	PROPERTY TAXES	570,439	613,349	629,543	675,253	675,253
	MISCELLANEOUS	15,250	55,122	262,750	226,200	88,600
	FINES & FORFEITURES	1,000	250	300	300	300
	CHARGES FOR SERVICES	173,470	182,014	164,000	164,000	164,000
	INTEREST & RENTS	6,000				
	TOTAL ESTIMATED REVENUES	897,620	965,352	1,146,593	1,155,753	1,018,153
Fund: 215 FRIEND OF THE COURT						
ESTIMATED REVENUES						
	FINES & FORFEITURES	16,060	14,785	17,000	17,000	17,000
	CHARGES FOR SERVICES	920	1,200	1,000	1,000	1,000
	TOTAL ESTIMATED REVENUES	16,980	15,985	18,000	18,000	18,000
Fund: 216 FAMILY COUNSELING						
ESTIMATED REVENUES						
	LICENSE & PERMIT REVENUE	1,520	9,900	6,000	6,000	6,000
	TOTAL ESTIMATED REVENUES	1,520	9,900	6,000	6,000	6,000
Fund: 220 LAKE TEMPLENE-LAKE IMPROVEMENT FUND						
ESTIMATED REVENUES						
	INTERGOVERNMENTAL	239,356	235,655	300,000	300,000	300,000
	INTEREST & RENTS		10,146		15,000	15,000
	TOTAL ESTIMATED REVENUES	239,356	245,801	300,000	315,000	315,000
Fund: 227 WASTE MANAGEMENT FUND						
ESTIMATED REVENUES						
	INTERGOVERNMENTAL			50,000	50,000	50,000
	FINES & FORFEITURES	241,175	260,536	240,000	260,000	260,000
	CHARGES FOR SERVICES	3,461	1,062	1,000	1,000	1,000
	TOTAL ESTIMATED REVENUES	244,636	261,598	291,000	311,000	311,000
Fund: 232 TRAFFIC SAFETY PROGRAM FUND						
ESTIMATED REVENUES						
	MISCELLANEOUS				28,000	6,000
	CHARGES FOR SERVICES	24,297	18,641	20,000		

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 RECOMM BUDGET	2027 RECOMM BUDGET
Fund: 232 TRAFFIC SAFETY PROGRAM FUND						
	ESTIMATED REVENUES					
	TOTAL ESTIMATED REVENUES	24,297	18,641	20,000	28,000	6,000
Fund: 238 HOMELAND SECURITY GRANT FUND						
	ESTIMATED REVENUES					
	INTERGOVERNMENTAL	228,982	215,916	650,000	650,000	650,000
	TRANSFERS IN	1,300				
	TOTAL ESTIMATED REVENUES	230,282	215,916	650,000	650,000	650,000
Fund: 239 MAGIC PROGRAM REBATE FUND						
	ESTIMATED REVENUES					
	MISCELLANEOUS	16,537	12,239	15,200	12,200	12,200
	TOTAL ESTIMATED REVENUES	16,537	12,239	15,200	12,200	12,200
Fund: 243 BROWNFIELD REDEVELOPMENT AUTHORITY FUND						
	ESTIMATED REVENUES					
	INTERGOVERNMENTAL	78,274	85,446	10,000	10,000	10,000
	PROPERTY TAXES	10,361	9,149	10,000	10,000	10,000
	TOTAL ESTIMATED REVENUES	88,635	94,595	20,000	20,000	20,000
Fund: 244 ECONOMIC DEVELOPMENT CORPORATION FUND						
	ESTIMATED REVENUES					
	TRANSFERS IN	62,500	62,500	62,500	62,500	62,500
	TOTAL ESTIMATED REVENUES	62,500	62,500	62,500	62,500	62,500
Fund: 246 COUNTY SURVEY & REMONUMENTATION						
	ESTIMATED REVENUES					
	INTERGOVERNMENTAL	53,359	45,331	45,331	45,331	45,331
	TRANSFERS IN	6,000	6,000	6,000	6,000	6,000
	TOTAL ESTIMATED REVENUES	59,359	51,331	51,331	51,331	51,331
Fund: 251 COMMUNITY CORRECTIONS ADVISORY BOARD						
	ESTIMATED REVENUES					
	INTERGOVERNMENTAL	68,522	106,803	132,596	133,665	141,500
	TRANSFERS IN	7,000				
	MISCELLANEOUS				6,000	2,000
	TOTAL ESTIMATED REVENUES	75,522	106,803	132,596	139,665	143,500
Fund: 252 COMMUNITY CORRECTIONS (NON CCAB)						
	ESTIMATED REVENUES					
	TRANSFERS IN	10,000	27,500	20,770	10,000	10,000
	MISCELLANEOUS	10,200				

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 RECOMM BUDGET	2027 RECOMM BUDGET
Fund: 252 COMMUNITY CORRECTIONS (NON CCAB)						
	ESTIMATED REVENUES					
	CHARGES FOR SERVICES	23,700	4,644	3,000	3,100	3,100
	TOTAL ESTIMATED REVENUES	43,907	32,144	23,770	13,100	13,100
Fund: 254 ANIMAL SHELTER DONATION FUND						
	ESTIMATED REVENUES					
	MISCELLANEOUS	14,737	32,913	27,750	21,000	21,000
	INTEREST & RENTS	3,265	7,697	5,000	5,000	5,000
	TOTAL ESTIMATED REVENUES	18,002	40,610	32,750	26,000	26,000
Fund: 256 REGISTER OF DEEDS AUTOMATION FUND						
	ESTIMATED REVENUES					
	MISCELLANEOUS				34,200	15,200
	FINES & FORFEITURES	46,055	45,865	50,000	50,000	50,000
	TOTAL ESTIMATED REVENUES	46,055	45,865	50,000	84,200	65,200
Fund: 259 VICTIMS RIGHTS ADVOCATE FUND						
	ESTIMATED REVENUES					
	INTERGOVERNMENTAL	95,833	91,790	103,000	110,000	114,400
	TOTAL ESTIMATED REVENUES	95,833	91,790	103,000	110,000	114,400
Fund: 260 INDIGENT DEFENSE FUND						
	ESTIMATED REVENUES					
	INTERGOVERNMENTAL	504,834	560,517	677,448	814,511	900,000
	TRANSFERS IN	425,933	426,536	426,536	425,294	435,000
	TOTAL ESTIMATED REVENUES	930,767	987,053	1,103,984	1,239,805	1,335,000
Fund: 261 CENTRAL DISPATCH FUND						
	ESTIMATED REVENUES					
	INTERGOVERNMENTAL	525,493	457,270	350,000	350,000	350,000
	TRANSFERS IN		1,534,882			
	PROPERTY TAXES	2,277,005	2,447,861	2,509,055	2,696,410	2,736,500
	MISCELLANEOUS	1,850	109	88,000	351,439	
	FINES & FORFEITURES	187,818	252,081	235,000	235,000	235,000
	CHARGES FOR SERVICES	223,376	217,194	215,000	220,000	220,000
	TOTAL ESTIMATED REVENUES	3,215,542	4,909,397	3,397,055	3,852,849	3,541,500
Fund: 263 CONCEALED PISTOL LICENSING FUND						
	ESTIMATED REVENUES					
	MISCELLANEOUS				10,000	4,000
	LICENSE & PERMIT REVENUE	26,068	27,562	24,000	27,000	27,000
	TOTAL ESTIMATED REVENUES	26,068	27,562	24,000	37,000	31,000

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 RECOMM BUDGET	2027 RECOMM BUDGET
Fund: 264 LOCAL CORRECTIONS OFFICER'S TRAINING FUN						
	ESTIMATED REVENUES					
	MISCELLANEOUS				10,000	10,000
	FINES & FORFEITURES	10,292	7,780	14,750	14,750	14,750
	TOTAL ESTIMATED REVENUES	10,292	7,780	14,750	24,750	24,750
Fund: 265 DRUG LAW ENFORCEMENT FUND						
	ESTIMATED REVENUES					
	FINES & FORFEITURES	93,045	13,013	15,000	15,000	15,000
	TOTAL ESTIMATED REVENUES	93,045	13,013	15,000	15,000	15,000
Fund: 266 LAW ENFORCEMENT FUND						
	ESTIMATED REVENUES					
	INTERGOVERNMENTAL	23,040	32,457			
	MISCELLANEOUS	691,219	639,845	648,955	622,220	650,756
	FINES & FORFEITURES	4,268	3,720	5,000	5,000	5,000
	TOTAL ESTIMATED REVENUES	718,527	676,022	653,955	627,220	655,756
Fund: 269 COUNTY LAW LIBRARY						
	ESTIMATED REVENUES					
	MISCELLANEOUS	6,500	6,500	14,000	7,000	7,000
	TOTAL ESTIMATED REVENUES	6,500	6,500	14,000	7,000	7,000
Fund: 272 SECONDARY ROAD						
	ESTIMATED REVENUES					
	INTERGOVERNMENTAL	103,414	103,075	70,000	70,000	70,000
	TRANSFERS IN	153,015	137,000	138,400	125,000	133,000
	MISCELLANEOUS				14,200	13,500
	TOTAL ESTIMATED REVENUES	256,429	240,075	208,400	209,200	216,500
Fund: 273 COMMISSION ON AGING						
	ESTIMATED REVENUES					
	INTERGOVERNMENTAL	725,374	770,717	750,135	750,135	750,135
	PROPERTY TAXES	1,707,728	1,835,931	1,884,546	2,031,500	2,026,500
	MISCELLANEOUS	143,384	159,329	284,900	132,900	132,900
	CHARGES FOR SERVICES	119,954	114,913	111,000	111,000	111,000
	INTEREST & RENTS	455,587	444,821	450,800	450,800	450,800
	TOTAL ESTIMATED REVENUES	3,152,027	3,325,711	3,481,381	3,476,335	3,471,335
Fund: 274 COMMUNITY DEVELOPMENT BLOCK GRANT FUND						
	ESTIMATED REVENUES					
	INTERGOVERNMENTAL	37,103	37,098	70,000	370,000	370,000
	MISCELLANEOUS			60,000		
	TOTAL ESTIMATED REVENUES	37,103	37,098	130,000	370,000	370,000

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 RECOMM BUDGET	2027 RECOMM BUDGET
Fund: 274 COMMUNITY DEVELOPMENT BLOCK GRANT FUND						
Fund: 276 SCAO SWIFT & SURE GRANT						
	ESTIMATED REVENUES					
	INTERGOVERNMENTAL	174,409	136,316	180,000	65,745	65,745
	TRANSFERS IN		3,000			
	TOTAL ESTIMATED REVENUES	174,409	139,316	180,000	65,745	65,745
Fund: 278 DRUG COURT						
	ESTIMATED REVENUES					
	INTERGOVERNMENTAL	381,545	268,310	401,139	209,504	209,504
	FINES & FORFEITURES	5,119	5,947	4,700	5,278	5,278
	TOTAL ESTIMATED REVENUES	386,664	274,257	405,839	214,782	214,782
Fund: 284 OPIOID SETTLEMENT FUND						
	ESTIMATED REVENUES					
	MISCELLANEOUS	184,121	248,978	200,000	200,000	200,000
	TOTAL ESTIMATED REVENUES	184,121	248,978	200,000	200,000	200,000
Fund: 285 SHERIFFS JUSTICE TRAINING FUND (302)						
	ESTIMATED REVENUES					
	INTERGOVERNMENTAL	9,153	9,876	6,000	10,000	10,000
	MISCELLANEOUS			12,884		
	TOTAL ESTIMATED REVENUES	9,153	9,876	18,884	10,000	10,000
Fund: 292 CHILD CARE - JUVENILE						
	ESTIMATED REVENUES					
	INTERGOVERNMENTAL	435,582	611,085	816,820	706,320	736,320
	TRANSFERS IN	773,470	844,670	743,520	651,100	642,100
	MISCELLANEOUS	4,617	873	2,500	4,800	5,000
	TOTAL ESTIMATED REVENUES	1,213,669	1,456,628	1,562,840	1,362,220	1,383,420
ESTIMATED REVENUES - ALL FUNDS		26,117,145	29,880,677	29,532,828	30,214,655	29,874,172
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		26,117,145	29,880,677	29,532,828	30,214,655	29,874,172

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 RECOMM BUDGET	2027 RECOMM BUDGET
Fund: 201 COUNTY ROAD						
APPROPRIATIONS						
	PERSONNEL SERVICES	13,318,328	14,403,387	15,000,000	15,500,000	15,350,000
	TOTAL APPROPRIATIONS	13,318,328	14,403,387	15,000,000	15,500,000	15,350,000
Fund: 208 PARK AND RECREATION						
APPROPRIATIONS						
	PERSONNEL SERVICES	412,085	464,332	531,673	590,880	604,929
	OPERATING EXPENDITURES	327,974	334,967	308,460	332,245	314,569
	TRANSFERS OUT	87,200	390,037	306,460	232,590	98,590
	TOTAL APPROPRIATIONS	827,259	1,189,336	1,146,593	1,155,715	1,018,088
Fund: 215 FRIEND OF THE COURT						
APPROPRIATIONS						
	TRANSFERS OUT	19,000	19,000	18,000	18,000	18,000
	TOTAL APPROPRIATIONS	19,000	19,000	18,000	18,000	18,000
Fund: 216 FAMILY COUNSELING						
APPROPRIATIONS						
	OPERATING EXPENDITURES	10,530	2,720	5,000	5,000	5,000
	TOTAL APPROPRIATIONS	10,530	2,720	5,000	5,000	5,000
Fund: 220 LAKE TEMPLENE-LAKE IMPROVEMENT FUND						
APPROPRIATIONS						
	PERSONNEL SERVICES	298,284	259,961	300,000	300,000	300,000
	TOTAL APPROPRIATIONS	298,284	259,961	300,000	300,000	300,000
Fund: 227 WASTE MANAGEMENT FUND						
APPROPRIATIONS						
	OPERATING EXPENDITURES	40,357	41,381	90,000	92,000	95,000
	TRANSFERS OUT	435,000	234,000	200,000	200,000	200,000
	TOTAL APPROPRIATIONS	475,357	275,381	290,000	292,000	295,000
Fund: 232 TRAFFIC SAFETY PROGRAM FUND						
APPROPRIATIONS						
	TRANSFERS OUT				28,000	6,000
	TOTAL APPROPRIATIONS				28,000	6,000
Fund: 238 HOMELAND SECURITY GRANT FUND						
APPROPRIATIONS						
	PERSONNEL SERVICES	134,351	109,076	111,983	116,079	118,883
	OPERATING EXPENDITURES	95,978	106,834	180,000	180,000	180,000
	DEBT SERVICE			300,000	300,000	300,000

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 RECOMM BUDGET	2027 RECOMM BUDGET
Fund: 238 HOMELAND SECURITY GRANT FUND						
APPROPRIATIONS						
	TOTAL APPROPRIATIONS	230,329	215,910	591,983	596,079	598,883
Fund: 239 MAGIC PROGRAM REBATE FUND						
APPROPRIATIONS						
	OPERATING EXPENDITURES	22,067	17,560	15,200	12,200	12,200
	TOTAL APPROPRIATIONS	22,067	17,560	15,200	12,200	12,200
Fund: 243 BROWNFIELD REDEVELOPMENT AUTHORITY FUND						
APPROPRIATIONS						
	OPERATING EXPENDITURES	86,093	86,346	15,000	20,000	20,000
	TOTAL APPROPRIATIONS	86,093	86,346	15,000	20,000	20,000
Fund: 244 ECONOMIC DEVELOPMENT CORPORATION FUND						
APPROPRIATIONS						
	OPERATING EXPENDITURES	62,500	62,500	62,500	62,500	62,500
	TOTAL APPROPRIATIONS	62,500	62,500	62,500	62,500	62,500
Fund: 246 COUNTY SURVEY & REMONUMENTATION						
APPROPRIATIONS						
	OPERATING EXPENDITURES	58,074	49,401	51,331	51,331	51,331
	TOTAL APPROPRIATIONS	58,074	49,401	51,331	51,331	51,331
Fund: 251 COMMUNITY CORRECTIONS ADVISORY BOARD						
APPROPRIATIONS						
	PERSONNEL SERVICES	32,135	55,482	77,748	102,516	106,738
	OPERATING EXPENDITURES	42,217	54,061	54,848	36,160	36,160
	TOTAL APPROPRIATIONS	74,352	109,543	132,596	138,676	142,898
Fund: 252 COMMUNITY CORRECTIONS (NON CCAB)						
APPROPRIATIONS						
	PERSONNEL SERVICES	25,415	13,886	4,124	4,457	4,666
	OPERATING EXPENDITURES	17,734	18,091	16,370	8,639	8,430
	TOTAL APPROPRIATIONS	43,149	31,977	20,494	13,096	13,096
Fund: 254 ANIMAL SHELTER DONATION FUND						
APPROPRIATIONS						
	OPERATING EXPENDITURES	10,050	394	6,500	6,500	6,500
	TRANSFERS OUT		25,000	26,250	19,500	19,500
	TOTAL APPROPRIATIONS	10,050	25,394	32,750	26,000	26,000

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 RECOMM BUDGET	2027 RECOMM BUDGET
Fund: 256 REGISTER OF DEEDS AUTOMATION FUND						
APPROPRIATIONS						
	PERSONNEL SERVICES	239	796	5,383	1,383	1,385
	OPERATING EXPENDITURES	20,070	14,857	29,600	50,800	48,800
	TRANSFERS OUT	15,000	15,000	15,000	32,000	15,000
	TOTAL APPROPRIATIONS	35,309	30,653	49,983	84,183	65,185
Fund: 259 VICTIMS RIGHTS ADVOCATE FUND						
APPROPRIATIONS						
	PERSONNEL SERVICES	89,766	92,842	93,540	94,855	99,878
	OPERATING EXPENDITURES	2,848	2,241	8,500	14,500	14,500
	TOTAL APPROPRIATIONS	92,614	95,083	102,040	109,355	114,378
Fund: 260 INDIGENT DEFENSE FUND						
APPROPRIATIONS						
	PERSONNEL SERVICES	133,681	145,949	162,294	176,039	240,453
	OPERATING EXPENDITURES	679,804	880,539	941,690	1,063,693	1,094,500
	TOTAL APPROPRIATIONS	813,485	1,026,488	1,103,984	1,239,732	1,334,953
Fund: 261 CENTRAL DISPATCH FUND						
APPROPRIATIONS						
	PERSONNEL SERVICES	1,411,434	1,472,206	1,637,856	1,732,528	1,814,492
	OPERATING EXPENDITURES	709,052	3,794,380	822,231	872,622	788,551
	TRANSFERS OUT	82,500	2,654	162,801	847,699	436,418
	DEBT SERVICE	573,265	573,265	773,265	400,000	400,000
	TOTAL APPROPRIATIONS	2,776,251	5,842,505	3,396,153	3,852,849	3,439,461
Fund: 263 CONCEALED PISTOL LICENSING FUND						
APPROPRIATIONS						
	OPERATING EXPENDITURES	3,353	2,940	4,000	12,000	6,000
	TRANSFERS OUT	20,000	20,000	20,000	25,000	25,000
	TOTAL APPROPRIATIONS	23,353	22,940	24,000	37,000	31,000
Fund: 264 LOCAL CORRECTIONS OFFICER'S TRAINING FUN						
APPROPRIATIONS						
	PERSONNEL SERVICES	2,365	1	1,750	1,750	1,750
	OPERATING EXPENDITURES	7,941	10,267	13,000	23,000	23,000
	TRANSFERS OUT	10,000	10,000			
	TOTAL APPROPRIATIONS	20,306	20,268	14,750	24,750	24,750
Fund: 265 DRUG LAW ENFORCEMENT FUND						
APPROPRIATIONS						
	OPERATING EXPENDITURES	12,073	2,311	15,000	15,000	15,000
	TRANSFERS OUT	10,000				

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 RECOMM BUDGET	2027 RECOMM BUDGET
Fund: 265 DRUG LAW ENFORCEMENT FUND						
APPROPRIATIONS						
	TOTAL APPROPRIATIONS	22,073	2,311	15,000	15,000	15,000
Fund: 266 LAW ENFORCEMENT FUND						
APPROPRIATIONS						
	PERSONNEL SERVICES	737,243	625,963	605,435	589,128	617,176
	OPERATING EXPENDITURES	35,037	38,081	44,266	38,030	38,488
	TRANSFERS OUT	9,600	9,600			
	TOTAL APPROPRIATIONS	781,880	673,644	649,701	627,158	655,664
Fund: 269 COUNTY LAW LIBRARY						
APPROPRIATIONS						
	OPERATING EXPENDITURES	2,176	3,469	5,000	5,000	5,000
	TOTAL APPROPRIATIONS	2,176	3,469	5,000	5,000	5,000
Fund: 272 SECONDARY ROAD						
APPROPRIATIONS						
	PERSONNEL SERVICES	187,743	181,558	185,786	197,162	204,549
	OPERATING EXPENDITURES	21,559	15,957	11,491	11,951	11,951
	TOTAL APPROPRIATIONS	209,302	197,515	197,277	209,113	216,500
Fund: 273 COMMISSION ON AGING						
APPROPRIATIONS						
	PERSONNEL SERVICES	1,275,410	1,329,474	1,546,356	1,465,992	1,509,978
	OPERATING EXPENDITURES	1,417,842	1,489,857	1,564,188	1,554,836	1,552,022
	TRANSFERS OUT	428,500	59,010	166,000	250,000	185,000
	DEBT SERVICE	204,675	206,750	204,616	204,616	204,616
	TOTAL APPROPRIATIONS	3,326,427	3,085,091	3,481,160	3,475,444	3,451,616
Fund: 274 COMMUNITY DEVELOPMENT BLOCK GRANT FUND						
APPROPRIATIONS						
	OPERATING EXPENDITURES		39,979	130,000	370,000	370,000
	TOTAL APPROPRIATIONS		39,979	130,000	370,000	370,000
Fund: 276 SCAO SWIFT & SURE GRANT						
APPROPRIATIONS						
	PERSONNEL SERVICES	7,358	5,901	8,043	8,910	9,327
	OPERATING EXPENDITURES	172,608	133,753	171,957	56,835	56,418
	TOTAL APPROPRIATIONS	179,966	139,654	180,000	65,745	65,745
Fund: 278 DRUG COURT						
APPROPRIATIONS						

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 RECOMM BUDGET	2027 RECOMM BUDGET
Fund: 278 DRUG COURT						
APPROPRIATIONS						
	PERSONNEL SERVICES	8,869	6,123	8,043	17,410	17,827
	OPERATING EXPENDITURES	354,356	267,430	397,796	197,370	196,729
	TOTAL APPROPRIATIONS	363,225	273,553	405,839	214,780	214,556
Fund: 284 OPIOID SETTLEMENT FUND						
APPROPRIATIONS						
	OPERATING EXPENDITURES			100,000	100,000	100,000
	TOTAL APPROPRIATIONS			100,000	100,000	100,000
Fund: 285 SHERIFFS JUSTICE TRAINING FUND (302)						
APPROPRIATIONS						
	OPERATING EXPENDITURES		2,512	3,000	10,000	10,000
	TRANSFERS OUT			12,884		
	TOTAL APPROPRIATIONS		2,512	15,884	10,000	10,000
Fund: 292 CHILD CARE - JUVENILE						
APPROPRIATIONS						
	PERSONNEL SERVICES	488,973	519,416	593,221	535,089	555,534
	OPERATING EXPENDITURES	566,380	886,146	956,200	826,940	827,560
	TOTAL APPROPRIATIONS	1,055,353	1,405,562	1,549,421	1,362,029	1,383,094
APPROPRIATIONS - ALL FUNDS		25,237,092	29,609,643	29,101,639	30,020,735	29,415,898
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(25,237,092)	(29,609,643)	(29,101,639)	(30,020,735)	(29,415,898)

CAPITAL IMPROVEMENT PROGRAM (CIP) SUMMARY OF DEPARTMENTAL SUBMISSIONS

	REQUEST YEAR	2026	2027	2028	2029	2030
ADMINISTRATION/GENERAL FUND DEPARTMENTS						
BS&A CLOUD (future potentially required)	2025			\$242,325		
plus future annual cost increase of \$100k						
TOTAL CAPITAL REQUESTS SUBMITTED		\$0	\$0	\$242,325	\$0	\$0
ANIMAL CONTROL						
DOORS (8 Exterior/3 Interior)	2025	\$28,750				
QUARANTINE ROOM RENOVATION	2025	\$15,000				
TOTAL CAPITAL REQUESTS SUBMITTED		\$43,750	\$0	\$0	\$0	\$0
CENTRAL DISPATCH						
VxRAIL SERVER PLATFORM (every 5 years)	2023		\$83,445			
SOUTH EAST TOWER PROJECT FENCE	2024	\$60,000				
DESKS (4)	2024					
CAD (Motorola)	2025	\$700,000 <i>includes hardware needs</i>				
RADIO ENCRYPTION	2025		\$350,000			
DIGITAL VOICE LOGGING SYSTEM	2025	\$84,726				
TOTAL CAPITAL REQUESTS SUBMITTED		\$844,726	\$433,445	\$0	\$0	\$0
COMMISSION ON AGING (Oaks Enrichment Center - OAC Rivers Enrichment Center - REC)						
MEAL TRUCK W/ CONVERSION	2020	\$ 75,000	\$ 77,250	\$ 79,568		
TRIP BUS (<i>currently operating 1 bus</i>)	2022			\$ 100,000		
REC (Doors & Windows)	2022		\$ 30,000			
OEC (Flooring, Tables, Chairs)	2024	\$ 40,000				
REC (DISHWASHER)	2025					
REC ("Dungeon" Breakroom Remodel)	2025	\$ 150,000				
REC (Kitchen Update)	2025	\$ 50,000				
REC (Bathroom Remodel)	2025	\$ 60,000				
REC Entryway (Carpet/Tile Replacement)	2025	\$ 60,000				
REC & Apt Update (Atrium & Hall Carpet)	2025			\$ 80,000		
TOTAL CAPITAL REQUESTS SUBMITTED		\$250,000	\$185,000	\$107,250	\$259,568	\$0
COURTS						
FOC WARRANT OFFICER VEHICLE	2025				\$50,000	
TOTAL CAPITAL REQUESTS SUBMITTED		\$0	\$0	\$0	\$50,000	\$0
INFORMATION TECHNOLOGY						
VxRAIL SERVER PLATFORM (1 server annual)	2018	\$81,015	\$83,445	\$85,948	\$88,527	\$91,183
VIDEO EQUIPMENT - BOC BOARD ROOM	2025			\$18,000		
TOTAL CAPITAL REQUESTS SUBMITTED		\$81,015	\$83,445	\$103,948	\$88,527	\$91,183

	REQUEST YEAR	2026	2027	2028	2029	2030
JAIL/SECURITY						
SPRINKLER HEADS	2023		\$26,900			
SEWER	2024	\$500,000 <i>plus \$500,000 budgeted, funded unused 2025</i>				
CONVECTION STEAMER	2025	\$30,802				
TOILETS (5)	2025		\$49,500			
PERIMETER FENCING	2025		\$223,932			
CAMERAS/ACCESS CONTROL	2025	\$48,985		\$679,805		
GENERATOR (upgrades to current unit)	2025	\$80,000				
JMS JAIL TRACKER	2025	\$104,887 <i>annual maint cost moved to GF computer software</i>				
TOTAL CAPITAL REQUESTS SUBMITTED		\$764,674	\$300,332	\$679,805	\$0	\$0
PARKS						
CADE LAKE RENTAL CABIN	2020		\$12,000			
RAWSON'S KING MILL STRUCTURAL REPAIRS	2020					
PLUMB LAKE PICKLEBALL COURTS	2025	\$85,000				
COVERED BRIDGE FARM CHANGING CABINS	2023		\$16,000			
COVERED BRIDGE FARM FLATWORK	2023		\$20,000			
COVERED BRIDGE FARM AMPHITHEATER	2023		\$50,000			
CADE LAKE PLAYGROUND	2025	\$125,000				
MB/PLUMB LAKE CHIP & SEAL OPTION	2025	\$22,000				
TOTAL CAPITAL REQUESTS SUBMITTED		\$232,000	\$98,000	\$0	\$0	\$0
REGISTER OF DEEDS						
MAP CABINET	2025	\$17,000				
TOTAL CAPITAL REQUESTS SUBMITTED		\$17,000	\$0	\$0	\$0	\$0
SHERIFF						
(1) PATROL CHEVY TAHOES (inc \$18k equip)	2025	\$71,928	\$151,050	\$158,603	\$166,533	\$174,859
(1) PATROL ADMIN (unmarked, inc \$10k equip)	2025	\$52,826		\$158,478	<i>3 admin vehicles</i>	
EMERGENCY MGMT MOBILE COMMAND CENT	2025			\$1,400,000		
EMERGENCY MGMT F550 TRUCK	2025			\$80,000		
RED DOTS PISTOL	2025			\$12,150		
RECORD MGMT SYSTEM (RMS-TIMS)	2025	\$92,850 <i>annual maint cost moved to GF computer software</i>				
EMERGENCY MGMT MOBILE RADIOS (3)	2025	\$36,000				
SHERIFF MOBILE CAR RADIOS (3)	2025	\$12,000	\$12,000	\$12,000		
SHERIFF PORTABLE RADIOS (8)	2025		\$12,000	\$12,000	\$12,000	\$12,000
TOTAL CAPITAL REQUESTS SUBMITTED		\$265,604	\$175,050	\$1,833,231	\$178,533	\$186,859
TOTAL CAPITAL REQUESTS SUBMITTED-ALL DEPARTMENTS		\$2,498,769	\$1,275,272	\$2,966,559	\$576,627	\$278,042
GENERAL FUND REQUESTS		\$1,111,293	\$558,827	\$2,859,309	\$317,060	\$278,042
PARKS 208		232,000	98,000	-	-	-
ANIMAL CONTROL DONATION FUND 254		43,750	-	-	-	-
REGISTER OF DEEDS AUTOMATION FUND 256		17,000	-	-	-	-
CENTRAL DISPATCH 261		844,726	433,445	-	-	-
COA 273		250,000	185,000	107,250	259,568	-
NON GENERAL FUND REQUESTS		1,387,476	716,445	107,250	259,568	-
TOTAL FUNDING REQUEST SUMMARY		\$2,498,769	\$1,275,272	\$2,966,559	\$576,627	\$278,042

2026 PROPOSED FTE POSITIONS BY DEPARTMENT

<u>ADMINISTRATION (Dept 172)</u>	<u>FTE</u>	<u>COURT SECURITY (Dept 307)</u>	<u>FTE</u>
County Administrator	1.00	Court Security Officer	7.00
Support Staff	1.50	TOTAL	7.00
TOTAL	2.50		
		<u>DISTRICT COURT (Dept 286)</u>	
<u>ANIMAL CONTROL (Dept 430)</u>		Judge (.5 = Circuit/District)	1.50
Animal Control Officer	1.00	Administrator/Magistrate/Deputy	2.00
Support Assistant (2 FT, 1 PT)check	2.25	Magistrate/Judicial Associate	1.00
TOTAL	3.25	Probation Officer/Magistrate	1.00
		Probation Officer	2.00
<u>BUILDING AND GROUNDS (Dept 265)</u>		Judicial Secretary/Recorder	1.50
Director	1.00	Deputy Clerk	9.00
Maintenance	2.50	TOTAL	18.00
Custodian	2.00		
TOTAL	5.50	<u>DRAIN COMMISSIONER (Dept 442)</u>	
		Drain Commissioner	1.00
<u>CENTRAL DISPATCH (Fund 261)</u>		Deputy Drain Commissioner	1.00
Director	1.00	TOTAL	2.00
Supervisor	5.00		
Telecommunicator	12.00	<u>Equalization (Dept 225)</u>	
TOTAL	18.00	Equalization Director	1.00
		Equalization Technician	1.00
<u>CIRCUIT COURT (Dept 283)</u>		Appraiser	1.00
Judge (Circuit/District)	1.50	TOTAL	3.00
Administrator	1.00		
Judicial Secretary/Recorder	1.50	<u>FINANCE (Dept 212)</u>	
TOTAL	4.00	Director	1.00
		Accounting Clerk	1.50
<u>COMMUNITY CORRECTIONS (Fund 251)</u>		TOTAL	2.50
Director	1.00		
Coordinator	0.40	<u>FRIEND OF THE COURT (Dept 289)</u>	
TOTAL	1.40	Friend of the Court	1.00
		Deputy Friend of the Court	1.00
<u>COUNTY CLERK (Dept 215)</u>		Caseworker/Investigator	5.00
County Clerk	1.00	Medical Enforcement	2.00
Chief Deputy	1.00	Enforcement Clerk	3.00
Election Specialist & Clerk	2.00	TOTAL	12.00
Deputy	5.50		
TOTAL	9.50		

2026 PROPOSED FTE POSITIONS BY DEPARTMENT

<u>JUVENILE COURT (Dept 148 & Fund 292)</u>		<u>INFORMATION TECH (Dept 258)</u>		<u>FTE</u>
Director/Referee	1.00	Director		1.00
Casework Supervisor/Referee	1.00	Technician		<u>4.00</u>
Caseworker/Investigator	3.00	TOTAL		5.00
Register/Deputy Register	3.00			
Bookkeeper	1.00	<u>REGISTER OF DEEDS (Dept 236)</u>		
Juvenile Day Treatment Director	1.00	Chief Deputy Register of Deeds		1.00
Juvenile Day Treatment Monitor	3.00	Deputy Register of Deeds		<u>1.00</u>
Juvenile Detention Specialist	<u>6.00</u>	TOTAL		2.00
TOTAL	19.00			
		<u>SHERIFF'S DEPARTMENT (Dept 301 & 351)</u>		
<u>MICHIGAN STATE EXTENSION (Dept 257)</u>		Sheriff		1.00
Program Aide	<u>0.50</u>	Undersheriff		1.00
TOTAL	0.50	Operations Administrator		1.00
		Jail Administrator		1.00
<u>PARKS AND RECREATION (Fund 208)</u>		Corrections Lieutenant		1.00
Director	1.00	Emergency Services Coordinator		1.00
Assistant	1.00	Detective Sergeant		2.00
Park Ranger FT	2.00	Road Patrol Sergeant		4.00
Park Ranger (Seasonal 2)	<u>1.50</u>	Corrections Sergeant		4.00
TOTAL	5.50	Road Patrol Deputy		20.00
		Corrections Officer (16 FT, 5 PT)		18.50
<u>PROBATE COURT (Dept 294)</u>		Marine Patrol Deputy (5 Seasonal)		2.50
Judge	1.00	Evidence Room/Transport (2 PT)		1.00
Register	1.00	Administrative Secretary		1.00
Deputy Register	<u>2.00</u>	Typist/Accounting Clerk		<u>3.00</u>
TOTAL	4.00	TOTAL		62.00
<u>PROSECUTOR (Dept 296)</u>		<u>TREASURER (Dept 253)</u>		
Prosecuting Attorney	1.00	Treasurer		1.00
Chief Prosecuting Attorney	1.00	Chief Deputy		1.00
Assistant Prosecuting Attorney	3.00	Deputy		<u>2.00</u>
Document Imaging Coordinator	1.00	TOTAL		4.00
Court Liason	1.00			
Secretary	1.00	<u>VETERAN'S SERVICES (Dept 682)</u>		
Victims Services Coordinator	1.00	Director		1.00
Victims Services Clerk	<u>0.50</u>	Advisor/Rec Coordinator		<u>1.25</u>
TOTAL	9.50	TOTAL		2.25

St. Joseph County Pay Grades and Positions

GRADE	CLASSIFICATIONS
A	Nutrition HDM Driver
A	Home Care Aide
B	Senior Center Meal Site Coordinator
B	Senior Center Meal Site Coordinator/Receptionist
B	Receptionist COA
1	Custodian
1	Custodian COA
1	Kennel Support Staff
1	Victim Services Clerk
2	Program Assistant/Cook Assistant COA
2	Referral Intake Specialist COA
2	FOC Secretary
2	Juvenile Day Treatment Monitor
2	Typist/Accounting Clerk - Sheriff
2	ARC - Family Case Aide
3	Deputy Juvenile Register
3	Veterans Affairs Recreation Coordinator
3	Animal Control Support Assistant
3	Maintenance Worker COA
3	Program Aide - Extension
3	Assistant Supervisor - Juvenile Day Treatment
3	Chef COA
4	Deputy Register of Deeds
4	Deputy Juvenile Register/Adolescents in Recovery Court Coordinator
4	Court Liaison Secretary - Prosecutor
4	Deputy Circuit Court Clerk
4	Deputy County Clerk
4	Deputy District Court Clerk
4	Deputy Probate Register
4	Deputy Treasurer
4	FOC Enforcement Clerk
4	Life Enrichment Coordinator/Receptionist
4	Office Manager - Public Defender
4	Judicial Secretary/Court Recorder - Circuit Court
4	Judicial Secretary/Court Recorder - District Court
4	Accounting Clerk - Finance
4	Maintenance Worker
4	Parks and Recreation Ranger
4	Victim Rights Coordinator
4	In-Home/HDM Assessor
4	Equalization Technician
5	Victim Rights Coordinator
5	Family Division Bookkeeper
5	Administrative Assistant/Document Imaging Coordinator - Prosecutor's Office
5	Deputy Drain Commissioner
5	Telecommunicator
5	Parks and Recreation Lead Ranger
5	Appraiser II
5	Veterans' Advisor

GRADE	CLASSIFICATIONS
5	Animal Control Officer/Facility Supervisor
5	Deputy County Clerk/Election Specialist
5	Administrative Secretary - Sheriff
5	Chief Deputy Register of Deeds
6	Juvenile Register
6	Probate Register
6	Chief Deputy Clerk
6	Chief Deputy Treasurer
6	Executive/Financial Assistant – Administrator’s Office
6	GIS Analyst
6	Juvenile Day Treatment Supervisor
7	Central Dispatch Supervisor
7	Nutrition Services Manager
7	Marketing/Life Enrichment Manager
7	Finance Manager COA
7	IT Technician
8	District Court Probation Officer
8	FOC Caseworker/Investigator (or Paternity Investigator)
8	Family Division Caseworker/Investigator
8	On-Base Application Specialist
8	Information Technology Network Analyst
8	District Court Probation Officer/Magistrate
8	Director of Community Corrections
8	Residential Services Manager COA
9	District Court Magistrate/Judicial Associate
9	Emergency Services Coordinator
9	Assistant Prosecuting Attorney I
9	Assistant to the County Administrator
9	Central Dispatch Deputy Director
10	Director of Veteran Affairs and Community Outreach
10	Deputy Friend of the Court
10	GIS Director
10	Facilities Maintenance Director
10	Parks and Recreation Director
11	Juvenile Casework Supervisor/Referee
11	Operations Administrator - Sheriff
11	Jail Administrator
11	Executive Director COA
11	Central Dispatch Director
11	Circuit/Probate Court Administrator
12	District Court Administrator/Magistrate
12	Undersheriff
12	Information Technology Director
13	Equalization Director
13	Assistant Prosecuting Attorney II
13	Chief Public Defender
13	Juvenile Division Director/Referee
14	Chief Assistant Prosecuting Attorney
14	Friend of the Court

Wage Scale - Effective January 1, 2026

<u>Grade</u>	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>	<u>Step 7</u>	<u>Step 8</u>	<u>Step 9</u>	<u>Step 10</u>	<u>Step 11</u>
A	14.17	14.58	15.02	15.44	15.86	16.29	16.72	17.14	17.56	17.99	18.42
B	15.33	15.78	16.23	16.70	17.16	17.61	18.09	18.54	18.99	19.46	19.91
1	16.55	17.05	17.55	18.04	18.55	19.04	19.52	20.04	20.52	21.02	21.54
2	18.21	18.76	19.30	19.83	20.40	20.93	21.48	22.03	22.58	23.13	23.66
3	19.12	19.68	20.27	20.84	21.41	22.00	22.57	23.14	23.71	24.29	24.84
4	20.55	21.17	21.81	22.41	23.02	23.64	24.26	24.85	25.47	26.11	26.73
4	42,744	44,034	45,365	46,613	47,882	49,171	50,461	51,688	52,978	54,309	55,598
5	22.10	22.75	23.41	24.07	24.74	25.40	26.07	26.74	27.41	28.06	28.72
5	45,968	47,320	48,693	50,066	51,459	52,832	54,226	55,619	57,013	58,365	59,738
6	23.20	23.89	24.60	25.27	25.99	26.64	27.39	28.07	28.76	29.44	30.18
6	48,256	49,691	51,168	52,562	54,059	55,411	56,971	58,386	59,821	61,235	62,774
7	25.29	26.08	26.88	27.53	28.28	29.14	29.87	30.65	31.36	32.09	32.92
7	52,603	54,246	55,910	57,262	58,822	60,611	62,130	63,752	65,229	66,747	68,474
8	26.58	27.40	28.18	29.02	29.79	30.55	31.42	32.19	32.96	33.76	34.57
8	55,286	56,992	58,614	60,362	61,963	63,544	65,354	66,955	68,557	70,221	71,906
9	59,453	61,237	63,021	64,805	66,587	68,371	70,155	71,939	73,721	75,505	77,289
10	63,913	65,829	67,747	69,664	71,582	73,500	75,417	77,334	79,251	81,169	83,086
11	68,705	70,767	72,828	74,889	76,950	79,012	81,073	83,133	85,195	87,256	89,317
12	73,859	76,074	78,290	80,506	82,722	84,938	87,152	89,369	91,585	93,801	96,017
13	81,244	83,682	86,119	88,557	90,993	93,431	95,868	98,306	100,743	103,181	105,617
14	89,369	92,050	94,731	97,413	100,094	102,773	105,454	108,137	110,818	113,499	116,180

*2025 Rates x 1.03%

Wage Scale - Effective January 1, 2027

<u>Grade</u>	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>	<u>Step 7</u>	<u>Step 8</u>	<u>Step 9</u>	<u>Step 10</u>	<u>Step 11</u>
A	14.60	15.02	15.47	15.90	16.34	16.78	17.22	17.65	18.09	18.53	18.97
B	15.79	16.25	16.72	17.20	17.67	18.14	18.63	19.10	19.56	20.04	20.51
1	17.05	17.56	18.08	18.58	19.11	19.61	20.11	20.64	21.14	21.65	22.19
2	18.76	19.32	19.88	20.42	21.01	21.56	22.12	22.69	23.26	23.82	24.37
3	19.69	20.27	20.88	21.47	22.05	22.66	23.25	23.83	24.42	25.02	25.59
4	21.17	21.81	22.46	23.08	23.71	24.35	24.99	25.60	26.23	26.89	27.53
4	44,034	45,365	46,717	48,006	49,317	50,648	51,979	53,248	54,558	55,931	57,262
5	22.76	23.43	24.11	24.79	25.48	26.16	26.85	27.54	28.23	28.90	29.58
5	47,341	48,734	50,149	51,563	52,998	54,413	55,848	57,283	58,718	60,112	61,526
6	23.90	24.61	25.34	26.03	26.77	27.44	28.21	28.91	29.62	30.32	31.09
6	49,712	51,189	52,707	54,142	55,682	57,075	58,677	60,133	61,610	63,066	64,667
7	26.05	26.86	27.69	28.36	29.13	30.01	30.77	31.57	32.30	33.05	33.91
7	54,184	55,869	57,595	58,989	60,590	62,421	64,002	65,666	67,184	68,744	70,533
8	27.38	28.22	29.03	29.89	30.68	31.47	32.36	33.16	33.95	34.77	35.61
8	56,950	58,698	60,382	62,171	63,814	65,458	67,309	68,973	70,616	72,322	74,069
9	61,237	63,074	64,912	66,749	68,585	70,422	72,260	74,097	75,933	77,770	79,608
10	65,830	67,804	69,779	71,754	73,729	75,705	77,680	79,654	81,629	83,604	85,579
11	70,766	72,890	75,013	77,136	79,259	81,382	83,505	85,627	87,751	89,874	91,997
12	76,075	78,356	80,639	82,921	85,204	87,486	89,767	92,050	94,333	96,615	98,898
13	83,681	86,192	88,703	91,214	93,723	96,234	98,744	101,255	103,765	106,276	108,786
14	92,050	94,812	97,573	100,335	103,097	105,856	108,618	111,381	114,143	116,904	119,665

*2026 Rates x 1.03%

2026 ELECTED OFFICIALS ANNUAL SALARIES

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
County Commissioners (each)	\$9,042 2%	\$9,223 2%	\$9,408 2%	\$9,690 3%	\$9,981 3%

*Annual Salary includes regular and special Board meetings
Per Diem for all other meetings - \$50/half day and \$95/full day*

Sheriff	\$104,944 2%	\$107,043 2%	\$112,395 5%	\$115,767 3%	\$119,240 3%
Prosecuting Attorney	\$123,235 2%	\$125,700 2%	\$131,985 5%	\$135,945 3%	\$140,023 3%
County Clerk/Register	\$89,118 2%	\$90,900 2%	\$95,445 5%	\$98,308 3%	\$101,257 3%
County Treasurer	\$77,004 2%	\$78,544 2%	\$82,471 5%	\$84,946 3%	\$87,494 3%
Drain Commissioner	\$80,968 2%	\$82,587 2%	\$86,716 5%	\$89,318 3%	\$91,997 3%

Note: Judges are paid all or in part by the County. That portion not paid by the County is paid to the Judges directly by the State of Michigan. That portion paid by the County is reimbursed to the County through the Standardization program. The net cost to the County for Judges salaries is zero.