DECEMBER EXPENDITURES YEAR TO DATE FY26

SA	GENERAL BASIC FUND	ORIGINAL BUDGET 7/1/2025	BUDGET ON 12/31/2025	EXPENSES ON 12/31/2025	% CURRENT BUDGET EXPENDED YTD	% ORIGINAL BUDGET EXPENDED YTD	NOTES
1	Ambulance	10,353,330	10,720,869	5,410,412	50.5%	52.3%	
1	Attorney	3,353,699	3,353,699	1,372,113	40.9%	40.9%	
9	Attorney	2,034,332	2,034,332	1,040,934	51.2%	51.2%	
9	Auditor/Accounting	1,802,307	1,802,307	874,670	48.5%	48.5%	
3	Public Health	7,160,033	7,160,033	3,704,079	51.7%	51.7%	
3	Board of Supervisors - Local Foods	290,965	290,965	153,165	52.6%	52.6%	
9	Board of Supervisors	2,179,499	2,179,499	994,030	45.6%	45.6%	
9	Human Resources	842,329	842,329	392,879	46.6%	46.6%	
9	Information Technology	3,110,475	3,110,475	1,391,335	44.7%	44.7%	
1	Sheriff	17,598,311	17,603,411	8,098,345	46.0%	46.0%	
1	Medical Examiner	1,647,811	1,647,811	770,501	46.8%	46.8%	
8	Recorder	915,680	915,680	461,352	50.4%	50.4%	
3	SEATS	5,878,076	5,878,076	2,760,886	47.0%	47.0%	
8	Treasurer	1,478,433	1,478,433	675,707	45.7%	45.7%	
9	Treasurer	593,157	593,157	307,856	51.9%	51.9%	*CONTAINS COSTS RELATED TO MV DIVISION-UNCORRECTED
9	Finance	592,890	592,890	273,284	46.1%	46.1%	
9	Physical Plant	2,645,238	2,645,238	1,304,587	49.3%	49.3%	
3	Central Services	1,800	1,800	0	0.0%	0.0%	NO ACTIVITY YTD
6	Central Services	9,050	9,050	376	4.2%	4.2%	SMALL HISTORIC PRESERVATION COSTS
8	Central Services	8,150	8,150	1,100	13.5%	13.5%	SOME TOWNSHIP OFFICIAL COSTS
9	Central Services	2,379,240	2,310,946	532,571	23.0%	22.4%	BOND ATTY FEES & ARBITRAGE, MW1 LEASE, FLEX SPENDING
6	Planning, Development & Sustainability	2,058,096	2,145,096	919,395	42.9%	44.7%	
1	Block Grants	5,459,640	5,459,640	2,583,208	47.3%	47.3%	
3	Block Grants	2,687,539	2,687,539	1,245,776	46.4%	46.4%	
6	Block Grants	582,795	597,795	223,905	37.5%	38.4%	SOME GRANTS UNPAID YTD
6	Conservation	4,360,221	4,360,221	1,855,235	42.5%	42.5%	
00	County Farm	78,000	78,000	11,936	15.3%	15.3%	MOSTLY UTILITIES COSTS
02	County Farm	933,500	524,980	95,538	18.2%	10.2%	CONSULTING & LAND IMPROVEMENT COSTS
3	Guide Link	1,093,795	1,093,795	136,321	12.5%	12.5%	PAYMENT FOR PARTIAL SERVICES ONLY
3	Substance Abuse	50,532	65,157	22,084	33.9%	43.7%	LARGELY LEGAL RELATED COSTS
9	Targeted Case Management	479,444	479,444	223,259	46.6%	46.6%	
9	MHDS Administrative Services	301,349	576,380	312,405	54.2%	103.7%	
3	Social Services	3,533,207	3,533,207	1,540,901	43.6%	43.6%	
3	Veterans Affairs	303,226	303,226	101,382	33.4%	33.4%	SERVICES TO VETERANS COSTS @ ~18% YTD
1	Juvenile Crime Prevention	389,500	505,675	342,155	67.7%	87.8%	JUVENILE COURT COSTS RUNNING HOT
		87,185,649	**87,589,305**	**40,133,682**	**45.8%**	**46.0%**	
	GENERAL SUPPLEMENTAL FUND						
	Block Grants	0	0	0	0.0%	#DIV/0!	
9	Insurance	1,911,600	2,028,100	1,861,944	91.8%	97.4%	INSURANCE PREMIUMS PAID OUT IN JULY-MAY REQUIRE AMENDMENT
1	Juvenile Justice	794,475	794,475	375,784	47.3%	47.3%	
1	Court Services/Attorney	250,750	250,750	45,252	18.0%	18.0%	SOME COURT RELATED COSTS
9	Court Services/Attorney	4,100	4,100	35	0.9%	0.9%	SUPPLIES COST
8	Auditor/Elections	1,639,498	1,639,498	595,765	36.3%	36.3%	LARGELY PERSONNEL COSTS
1	Court Services/Sheriff	44,200	44,200	2,752	6.2%	6.2%	TRANSPORT COSTS
		4,644,623	**4,761,123**	**2,881,532**	**60.5%**	**62.0%**	
	RURAL BASIC FUND						
1	Block Grants	140,665	140,665	78,951	56.1%	56.1%	
6	Block Grants	1,686,813	1,686,813	828,972	49.1%	49.1%	
		1,827,478	**1,827,478**	**907,923**	**49.7%**	**49.7%**	
	SPECIAL REVENUE FUNDS						
0	REAP	77,000	77,000	44,991	58.4%	58.4%	
3	LG Opioid Abatement	740,000	740,000	51,099	6.9%	6.9%	NALOXONE PROGRAM COSTS
0220	ARPA	155,750	155,750	0	0.0%	0.0%	NO COSTS YTD
1	ARPA	0	0	0	#DIV/0!	#DIV/0!	
3	ARPA	418,431	418,431	128,117	30.6%	30.6%	MOSTLY WAGE THEFT PROGRAM COSTS
6	ARPA	0	0	0	#DIV/0!	#DIV/0!	
7	ARPA	0	0	0	#DIV/0!	#DIV/0!	
9	ARPA	0	0	0	#DIV/0!	#DIV/0!	
0220	Standard Allowance ARPA	1,450,000	1,450,000	673,547	46.5%	46.5%	
1	Standard Allowance ARPA	880,000	880,000	167,740	19.1%	19.1%	MOSTLY WAGES
3	Standard Allowance ARPA	2,065,000	2,065,000	744,529	36.1%	36.1%	SOCIAL SERVICES PROGRAMS
6	Standard Allowance ARPA	450,000	450,000	0	0.0%	0.0%	NO COSTS YTD
7	Standard Allowance ARPA	90,000	90,000	21,630	24.0%	24.0%	APPRENTICE COSTS
9	Standard Allowance ARPA	2,000,000	2,000,000	59,376	3.0%	3.0%	RAMPING UP SLOWLY
0	Secondary Roads	12,252,900	12,952,900	913,075	7.0%	7.5%	NO COSTS YTD
7	Secondary Roads	12,780,694	12,780,694	5,621,299	44.0%	44.0%	
1	Law Enforcement Proceeds	200,000	200,000	18,154	9.1%	9.1%	EQUIPMENT PURCHASE
1	Prosecutor Forfeiture	9,500	9,500	9,021	95.0%	95.0%	EDUCATION/TRAINING COSTS
0	Conservation Trust	759,186	759,186	820,485	108.1%	108.1%	LARGELY CONSTRUCTION PROJECT COSTS OF ~$600K
0	Conservation Bond	6,450,000	6,450,000	2,714,725	42.1%	42.1%	
8	Recorder's Records Management	36,000	36,000	0	0.0%	0.0%	NO COSTS YTD
		40,814,461	**41,514,461**	**11,987,788**	**28.9%**	**29.4%**	
	DEBT SERVICE FUND						
0	65 Debt Service	19,847,890	21,247,890	2,946,611	13.9%	14.8%	MOST OUTLAYS ARE IN APRIL & JUNE
		19,847,890	**21,247,890**	**2,946,611**	**13.9%**	**14.8%**	
	CAPITAL PROJECTS FUNDS						
0	40 Technology	2,864,191	3,796,691	2,244,222	59.1%	78.4%	
0	44 Capital Expenditures	4,506,099	6,673,188	2,188,657	32.8%	48.6%	JECC EQUIPMENT COSTS ~$976K, CONSERVATION EQUIP & VEHICLES
0	81 Energy Reinvestment	88,000	88,000	7,538	8.6%	8.6%	SMALL EQUIPMENT PURCHASE
0	85 Capital Projects	4,677,255	16,294,622	1,320,345	8.1%	28.2%	FLEET EXPANSION, JAIL MONITORING, BOS APPROVED PROJECTS
		12,135,545	**26,852,501**	**5,760,762**	**21.5%**	**47.5%**	
	EXPECTED PERCENTAGE OF BUDGET EXPENDED THROUGH DECEMBER, 2025:				**50.0%**		

FAVORABLE BUDGET VARIANCE (-10%)

UNFAVORABLE BUDGET VARIANCE (+10%)