




**DUTCHESS COUNTY GOVERNMENT**  
BUDGET OFFICE

**MEMO**

**To:** Hon. Yvette Valdes-Smith, Chair of the Legislature  
Dutchess County Legislators  
Julie Shiroishi, Clerk of the Legislature

**From:** Jessica White, Budget Director   
Shannon Decker, Commissioner of Finance **SD**

**Subject:** Fiscal Update

**Date:** May 4, 2026

**RE:** 2025-2026 Fiscal Update

The 2025 Annual Financial Report (AFR) has been submitted to the State Comptroller, as required. The fiscal year closed with total expenses exceeding revenues by approximately \$8.6 million across all funds. While the 2025 Adopted Budget anticipated a larger gap—projecting the use of \$26.2 million in unassigned fund balance—the County realized sufficient savings to limit the impact to \$8.6 million.

Year-over-year expense growth was primarily driven by personnel costs, increased mandated program costs including higher costs to house the homeless, and rising debt service and capital project investments. The unassigned General Fund balance now stands at \$82 million (with set-asides), which is within the County's policy range of one to two months of general fund operating expense (\$50–\$100 million).

Although results came in better than planned, the \$8.6 million gap exceeds recent trends and underscores the need to better align recurring revenues and expenditures, while limiting reliance on appropriated fund balance. During the 2026 budget process, the Legislature used additional fund balance to fund ongoing expenses, instead of utilizing an ongoing revenue source: sales tax on clothing and footwear under \$110. This decision further increases the reliance on fund balance to fund recurring costs creating a larger gap for 2027.

We continue to closely monitor the economy and the 2026 budget. Sales tax is projected at \$268.4 million, which is 1% higher than last year. First-quarter sales tax revenue was realized 10% higher than first-quarter last year, however, the Legislature just cut and capped the sales tax on motor fuel at .11 cents per gallon effective June 1, 2026, which will negatively impact 2<sup>nd</sup> and 3<sup>rd</sup> quarter collections.

The State budget has not yet been adopted, but pension reform looms and threatens the County budget this year if proposed changes are adopted. We also anticipate Federal impacts beginning with the SNAP administrative share change in October, as well as possible SNAP benefit costs and Medicaid changes that will impact our administration of the program. There may be other Federal impacts depending on how the State handles them and whether they push the costs down to counties.

As the County begins the 2027 budget process, it faces significant fiscal challenges, including a widening gap between revenues and expenditures driven in part by the increasing reliance on appropriated fund balance to support recurring operating costs in recent years. In addition, the recently reached agreement with the County’s largest bargaining unit, CSEA, will require the inclusion of three years of negotiated salary increases in the 2027 budget, further adding to structural budget pressures.

### 2025 Annual Financial Report

As a reminder, the financial statements cannot be directly compared to the operating budget because of non-operating entries, such as capital outlays, balance sheet adjustments, depreciation and other accounting adjustments. Additionally, the operating budget only reflects approved appropriations; it does not include encumbrances or amounts carried forward from the previous year. The financial report also includes expenses against funds set aside from previous years; the budget does not.

Overall, the County ended 2025 with a deficit totaling \$8.6 million across all funds. Revenue of \$640.8 million, was short in covering \$649.4 million in expense. The General fund ended the year with \$589.3 million in revenue and \$602.2 million in expense, for a deficit of \$12.9 million:

Fund	AFR Funds		
	\$Millions		
	Revenue	Expense	Total
General	\$589.3	(\$602.2)	(\$12.9)
Road	12.9	(13.2)	(0.3)
Machinery	2.9	(3.1)	(0.2)
Self-Insured Workers’ Comp	5.9	(4.9)	1.0
Airport	3.8	(4.2)	(0.4)
Public Transit	21.6	(17.1)	4.5
Community Development	4.4	(4.7)	(0.3)
<b>Total</b>	<b>\$640.8</b>	<b>(\$649.4)</b>	<b>(\$8.6)</b>

## ***Revenues***

General Fund revenue totaled \$589.3 million in 2025, a decrease of \$10.5 million from 2024. The change reflects several notable fluctuations:

- Federal revenue declined by \$24.3 million, primarily due to the one-time recognition of \$27.3 million in ARP funding in 2024 that did not recur in 2025;
- Interest earnings decreased by \$2 million;
- Opioid settlement revenue fell by \$3.8 million, as two years of funding (2023 and 2024) were recognized in 2024, compared to one year in 2025.

These decreases were partially offset by increases in other areas:

- State revenue rose by \$5.2 million, driven by higher reimbursable mandated costs and the recognition of prior-year (2022 and 2023) pre-school special education revenue;
- Sales tax increased by \$2.1 million;
- Hotel tax increased by \$1 million;
- Property tax increased by \$5.2 million;
- GASB 87 and 96 reporting (offset by expense) and other miscellaneous revenues contributed an additional \$6 million.

## ***Expenses***

General fund expenditures totaled \$602.2 million in 2025, an increase of \$33.7 million over 2024. The growth was driven by several key factors:

- Personnel costs (salaries and benefits), rose \$8.8 million, partly due to grant funded positions in the District Attorney's Office;
- Emergency Medical Services supplemental services and fly car program increased costs by \$1.6 million;
- Housing Trust fund projects added \$2 million;
- Partially funded State-mandated programs increased by over \$8.9 million including:
  - Child Care: +\$2.6 million (60% reimbursed)
  - Day Care: +\$2.5 million (100% reimbursed)
  - Safety Net: +\$3.8 million (29% reimbursed)
- Debt service increased \$3.5 million, reflecting investments in the HVAC system at 22 Market Street, as well as road and bridge projects, capital equipment, and roofs;
- GASB 87 and 96 reporting added \$3.5 million in expense, fully offset by corresponding revenue.

## ***Enterprise Funds***

Enterprise funds differ from other funds in that they include depreciation of physical assets and record state and federal aid within the fund itself. In this case, the airport experienced a \$369,000

shortfall, while Public Transit reported a \$4.5 million surplus—both driven primarily by the timing of state and federal aid receipts for capital projects.

### ***Road Funds (Road & Machinery)***

The road funds were budgeted to draw down \$2.75 million in D&E fund balance to offset 2025 costs. However, despite this planned shortfall, the funds closed the year with a much smaller deficit of \$573,000.

### ***Fund Balance***

Fund balance is the difference between the County’s assets and liabilities at a single point in time. There are different fund balance classifications, including non-spendable, restricted, committed, and assigned. General fund unassigned fund balance is the measure used when looking at a county’s ability to adjust to economic changes and provides a foundation to absorb negative fiscal impacts.

The County’s fund balance management policy is to maintain between 1-2 months of general fund operating expenditures, ensuring the County has time to make careful decisions when navigating through challenging fiscal times. When general unassigned fund balance exceeds two months of operating expenditures, the County’s policy is to use general fund balance to pay down debt; avoid new indebtedness; and/or provide property tax relief through offsetting current year operating expenses.

The County ended 2025 with fund balance of \$82 million. Included in that amount is the remaining balance in the Community Benefit Fund (CBF) set-aside- \$6.1 million as well as \$2.8 million in unrestricted opioid settlement funds set-aside to be used for the reconstruction of the Department of Mental Health at 230 North Road. Factoring in these set-asides, the effective general fund **unassigned fund balance at the end of 2025 totaled \$73.1 million, which is within the County’s goal of 1-2 months of expenses (\$50-\$100 million)**. It is also important to keep in mind that the Legislature had previously approved \$10.7 million in various ARP projects that once completed will draw down fund balance when finished and closed out. As the County moves through 2026 into 2027, there will be several issues that may further impact the fund balance.

## **Economic Update and Budget Impacts Year-to-Date**

### **Economy**

Local labor markets remain stable, with modest job growth and no clear indications that employers are planning widespread workforce reductions. The unemployment rate remains largely unchanged from a year ago, at 3.9% compared to 3.8% in 2025, though hiring momentum has moderated.

The County currently faces a mixed economic environment, shaped by ongoing uncertainty and a guarded and uneven overall outlook. Underlying consumer sentiment remains subdued amid persistent inflation concerns and tighter financial conditions. To the extent that families must spend more on basic goods and services like food, energy, and housing the less disposable income they will have and spending patterns may change.

Based on guidance from the Federal Reserve and other economic analysts, monetary policy is expected to remain data-dependent, with borrowing conditions likely to stay relatively tight in the near term. This environment may constrain household debt growth and limit any meaningful gain in consumer confidence and spending through the remainder of 2026.

## **Sales tax**

Sales tax revenue in 2025 totaled \$265.7 million, a slight increase over 2024 but \$2.3 million below the adopted budget projection. The 2026 budget assumes \$268.4 million in sales tax revenue, requiring approximately 1% growth while maintaining the current tax rate, continuing the clothing exemption, and honoring the revenue-sharing agreement with Beacon and Poughkeepsie, which also includes sharing with the towns and villages.

First-quarter 2026 receipts totaled \$53.8 million, up 10% from the prior year, providing an encouraging early signal. However, caution is warranted as the Legislature's decision to cut and cap gasoline sales tax beginning June 1 is expected to negatively impact second- and third-quarter collections. A similar pattern occurred in 2022, when strong first-quarter performance was followed by lower year-end totals after a gas tax cap was implemented.

The County will continue to closely monitor sales tax performance and provide updates following second-quarter results.

## **State and Federal Funding**

### **State & Federal Impacts**

Although the Governor's proposed SFY 2027 budget did not include major cost shifts to counties, there are Medicaid and SNAP program changes happening from the federal level that will impact counties. The State budget is currently a month late and has still not been finalized, so we cannot provide a full overview of impacts for the County. What we currently know:

- The Governor included \$20 million for Dutchess County to pilot a move toward universal childcare, but we are not sure if it will remain in the adopted budget or what the program will require. This funding will also require a \$2 million County match.
- The Medicaid cap remains in place for Counties even though the Federal government is changing eligibility criteria, program requirements, and the administrative burden for counties. These requirements may have an impact on the County's necessary staffing.
- The Governor's proposal also included auto insurance reform that could impact the County budget if adopted. Total auto insurance for the County totals just over \$976,000, so any favorable changes to the industry could save some of that premium. In addition, reforms that reduce litigation exposure may help lower settlement costs over time, providing further budgetary relief.
- NYSAC is projecting significant pension rate increases for counties statewide—estimated at \$180 million across all counties—which could take effect by the end of this year. NYSAC is

advocating to delay implementation until next year to allow counties time to incorporate these costs into their budgets. In addition, Tier 6 pension reforms currently under negotiation could result in an additional \$270 million in additional costs to Counties. However, the full fiscal impact remains uncertain until negotiations are finalized and a State budget is adopted. Listen to the NYSAC podcast [here](#).

**On the Federal side:**

- The One Big Beautiful Bill Act (OBBBA) reduces the federal share of SNAP administrative costs from 50% to 25%, shifting the difference to counties which will now shoulder a 75% share. As New York mandates county administration of SNAP, this change will cut reimbursement in half, resulting in an estimated \$1.6 million annual cost to the County beginning October 1, 2026. Notably, NY is one of only 10 states that require counties to administer federal programs and 1 of only 3 states that push this cost to counties.
- States with elevated SNAP error rates will be required to cover 15% of total benefit costs. For New York, this liability is expected to exceed \$6 million. It remains unclear whether the State will pass these costs down to counties, particularly given its current inability to isolate error rates at the county level.
- The Medicaid program is expected to undergo significant changes beginning in 2027, including work requirements for individuals ages 19–64, tighter eligibility and funding restrictions, and increased administrative requirements. While the Medicaid cap continues to shield counties from direct cost increases, these changes are likely to create substantial administrative and staffing pressures, the full impact of which is not yet known.

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Maintaining a stable fund balance allows the County to better manage volatility in key revenue streams, respond to federal and state funding changes, and absorb short-term fiscal pressures. However, continued reliance on appropriated fund balance to close budget gaps, instead of putting recurring revenue in place, will lead to recurring deficits and a gradual erosion of reserves. Policy actions such as cutting and capping the sales tax on gasoline will further limit the County’s ability to stabilize fund balance in the near term, while the financial impact of the CSEA contract will add additional pressure going forward. We will continue to monitor sales tax as well as the State budget process and will update the Legislature as necessary.

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**County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025**

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**Authorization**

Article 3, Section 30 of the General Municipal Law

1. \*\*\*Every Municipal Corporation\*\*\* shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation\*\*\*
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller\*\*\* it shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report\*\*\*

**Certification Statement**

I, Heidi Seelbach (LG130200000000), hereby certify that I am the Chief Financial Officer of the County of Dutchess, and that the information provided in the Annual Financial Report of the County of Dutchess for the fiscal year ended 12/31/2025, is true and correct to the best of my knowledge and belief.

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County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**Financial Statements**

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2025 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2025:

List of funds being used

- A - General
- CD - Special Grant
- D - County Road
- DM - Road Machinery
- EA - Enterprise Airport
- ET - Enterprise Transportation
- H - Capital Projects
- S - Workers Compensation
- TC - Custodial
- TE - Private Purpose Trust
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

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All amounts included in this Annual Financial Report for 2025 represent data filed by your government with OSC as reviewed and adjusted where necessary.

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$26,706,171.16	\$75,081,904.24	\$105,271,771.37
210 - Petty Cash	\$19,265.00	\$19,265.00	\$19,265.00
215 - Departmental Cash	\$18,000.00	\$18,000.00	\$18,000.00
223 - Cash With Fiscal Agent	\$220,626.54	\$220,626.54	\$220,626.54
<b>Total for Cash and Cash Equivalents</b>	<b>\$26,964,062.70</b>	<b>\$75,339,795.78</b>	<b>\$105,529,662.91</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$4,549,904.52	\$4,820,195.09	\$2,133,842.53
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$4,549,904.52</b>	<b>\$4,820,195.09</b>	<b>\$2,133,842.53</b>
<b>Investments</b>			
450 - Investments in Securities	\$110,739,291.42	\$78,148,815.80	\$59,204,641.91
<b>Total for Investments</b>	<b>\$110,739,291.42</b>	<b>\$78,148,815.80</b>	<b>\$59,204,641.91</b>
<b>Restricted Investments</b>			
452 - Investments in Securities Special Reserves	\$7,402,364.82	\$7,577,392.07	\$8,098,717.96
<b>Total for Restricted Investments</b>	<b>\$7,402,364.82</b>	<b>\$7,577,392.07</b>	<b>\$8,098,717.96</b>
<b>Net Taxes Receivable</b>			
250 - Taxes Receivable Current	-	\$0.03	\$303,349.15
260 - Taxes Receivable Overdue	\$1,699,396.61	\$1,342,252.96	\$1,105,211.57

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
280 - Returned School Taxes Receivable	\$32,215,560.57	\$29,420,858.14	\$29,004,823.79
290 - City School Taxes Receivable	\$949,653.70	\$786,936.11	\$592,988.67
295 - Delinquent Village Taxes Receivable	\$558,602.51	\$525,582.71	\$469,172.00
300 - Taxes Receivable Pending	\$375,231.38	\$192,406.80	\$282,028.89
310 - Tax Sale	\$24,266,102.59	\$23,098,710.76	\$19,392,355.29
320 - Tax Sale Certificates	\$787,817.02	\$787,817.02	\$787,817.02
330 - Property Acquired For Taxes	\$669,935.71	\$406,734.31	\$381,802.06
342 - Allowance For Uncollectible Taxes	(\$13,443,067.34)	(\$12,837,176.06)	(\$11,516,204.50)
<b>Total for Net Taxes Receivable</b>	<b>\$48,079,232.75</b>	<b>\$43,724,122.78</b>	<b>\$40,803,343.94</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$8,263,618.27	\$8,214,027.76	\$8,892,985.13
389 - Allowance For Receivables	(\$4,262,053.18)	(\$2,544,425.18)	(\$2,898,622.18)
454 - Leases Receivable	\$8,662,098.25	\$8,923,018.50	\$9,195,919.06
<b>Total for Net Other Receivables</b>	<b>\$12,663,663.34</b>	<b>\$14,592,621.08</b>	<b>\$15,190,282.01</b>
<b>Due From</b>			
391 - Due From Other Funds	\$7,137,053.65	\$3,488,388.40	\$5,832,946.15
410 - Due from State and Federal Government	\$78,385,858.87	\$88,924,208.29	\$64,499,417.39
430 - Towns and Cities	\$37,296.96	\$43,471.18	\$52,271.28
440 - Due from Other Governments <i>Chargebacks/other</i>	\$1,343,765.32	\$829,135.59	\$398,090.11
<b>Total for Due From</b>	<b>\$86,903,974.80</b>	<b>\$93,285,203.46</b>	<b>\$70,782,724.93</b>
<b>Other Assets</b>			
400 - State and Federal Social Services	\$31,094,841.86	\$23,663,919.18	\$30,123,711.39

County of Dutchess  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
445 - Inventory of Materials And Supplies	\$162,864.79	\$177,322.77	\$168,150.10
480 - Prepaid Expenses	\$6,137,632.12	\$5,384,962.69	\$5,088,397.07
<b>Total for Other Assets</b>	<b>\$37,395,338.77</b>	<b>\$29,226,204.64</b>	<b>\$35,380,258.56</b>
<b>Total for Assets</b>	<b>\$334,697,833.12</b>	<b>\$346,714,350.70</b>	<b>\$337,123,474.75</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$334,697,833.12</b>	<b>\$346,714,350.70</b>	<b>\$337,123,474.75</b>

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County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$65,048,569.57	\$64,886,488.38	\$64,523,991.15
730 - Guaranty & Bid Deposits	\$167,000.00	\$147,500.00	\$106,000.00
<b>Total for Payables</b>	<b>\$65,215,569.57</b>	<b>\$65,033,988.38</b>	<b>\$64,629,991.15</b>
<b>Payroll Liabilities</b>			
721 - NYS Income Tax	\$1,964.07	\$1,943.31	\$648.90
726 - Social Security Tax	-	-	\$21.79
<b>Total for Payroll Liabilities</b>	<b>\$1,964.07</b>	<b>\$1,943.31</b>	<b>\$670.69</b>
<b>Due to</b>			
630 - Due To Other Funds	-	\$665,462.22	\$3,042,512.43
631 - Due To Other Governments <i>Medicaid due to NYS/Cannabis funds due to other municipalities/Other</i>	\$590,649.81	\$500,343.80	\$430,885.51
660 - Due To School Districts	\$32,569,874.98	\$30,885,790.89	\$29,296,739.13
661 - Due To City School Districts	\$670,132.05	\$663,419.35	\$519,500.36
668 - Due to Village Delinquent Taxes	\$644,891.28	\$535,578.00	\$510,275.62
718 - State Retirement	\$13,684.92	\$379,818.90	\$328,593.72
<b>Total for Due to</b>	<b>\$34,489,233.04</b>	<b>\$33,630,413.16</b>	<b>\$34,128,506.77</b>
<b>Other Liabilities</b>			

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
688 - Other Liabilities <i>Unclaimed payroll/other</i>	\$79,515.55	\$61,882.25	\$27,327,556.17
690 - Overpayments and Clearing Account	\$5,144,501.54	\$1,629,981.38	\$664,779.39
720 - Group Insurance	\$273,043.67	\$384,450.56	-
<b>Total for Other Liabilities</b>	<b>\$5,497,060.76</b>	<b>\$2,076,314.19</b>	<b>\$27,992,335.56</b>
<b>Total for Liabilities</b>	<b>\$105,203,827.44</b>	<b>\$100,742,659.04</b>	<b>\$126,751,504.17</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources <i>Year end adjustment/Leases/Opioid Settlement Funds/Other</i>	\$49,571,479.27	\$55,231,904.29	\$53,190,093.40
694 - Deferred Taxes <i>Year end adjustment</i>	\$16,259,947.72	\$14,187,564.93	\$12,006,570.60
<b>Total for Deferred Inflows of Resources</b>	<b>\$65,831,426.99</b>	<b>\$69,419,469.22</b>	<b>\$65,196,664.00</b>
<b>Total for Deferred Inflows</b>	<b>\$65,831,426.99</b>	<b>\$69,419,469.22</b>	<b>\$65,196,664.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$6,300,496.91	\$5,562,285.46	\$5,256,547.17
<b>Total for Nonspendable Fund Balance</b>	<b>\$6,300,496.91</b>	<b>\$5,562,285.46</b>	<b>\$5,256,547.17</b>
<b>Restricted Fund Balance</b>			
863 - Insurance Reserve	\$1,490,514.11	\$1,429,305.85	\$1,641,986.46
878 - Capital Reserve	\$42,482.43	\$300,807.62	\$372,186.78
884 - Reserve For Debt	\$10,419,272.85	\$10,667,473.69	\$8,218,387.25

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
899 - Other Restricted Fund Balance <i>Primarily housing trust/shared services/opioid and other restricted</i>	\$18,073,301.97	\$20,171,290.19	\$18,749,596.14
<b>Total for Restricted Fund Balance</b>	<b>\$30,025,571.36</b>	<b>\$32,568,877.35</b>	<b>\$28,982,156.63</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$45,315,233.71	\$34,102,680.56	\$25,616,833.78
<b>Total for Assigned Fund Balance</b>	<b>\$45,315,233.71</b>	<b>\$34,102,680.56</b>	<b>\$25,616,833.78</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$82,021,276.76	\$104,318,379.07	\$85,319,769.00
<b>Total for Unassigned Fund Balance</b>	<b>\$82,021,276.76</b>	<b>\$104,318,379.07</b>	<b>\$85,319,769.00</b>
<b>Total for Fund Balance</b>	<b>\$163,662,578.74</b>	<b>\$176,552,222.44</b>	<b>\$145,175,306.58</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$334,697,833.17</b>	<b>\$346,714,350.70</b>	<b>\$337,123,474.75</b>

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$85,995,397.92	\$81,222,719.59	\$82,971,786.71
1030 - Special Assessments	\$3,480,449.46	\$3,812,335.35	\$3,816,040.32
<b>Total for Property Taxes</b>	<b>\$89,475,847.38</b>	<b>\$85,035,054.94</b>	<b>\$86,787,827.03</b>
<b>Property Tax Items</b>			
1051 - Gain From Sale of Tax Acquired Property	-	-	\$54,374.17
1080 - Federal Payments In Lieu of Taxes	\$18,666.00	\$18,366.13	\$19,280.50
1081 - Other Payments In Lieu of Taxes	\$1,440,878.25	\$1,303,308.04	\$1,208,074.19
1089 - Other Tax Items	\$7,415.33	\$23,335.04	\$1,035.91
1090 - Interest and Penalties on Real Prop Taxes	\$5,569,714.54	\$4,980,762.20	\$4,559,417.20
<b>Total for Property Tax Items</b>	<b>\$7,036,674.12</b>	<b>\$6,325,771.41</b>	<b>\$5,842,181.97</b>
<b>Non-Property Tax Items</b>			
1110 - Sales and Use Tax	\$265,782,752.17	\$263,692,322.16	\$253,598,560.31
1113 - Tax on Hotel Room Occupancy	\$6,046,904.49	\$4,927,356.72	\$4,637,331.66
1116 - Tax on Adult-Use Cannabis	\$360,595.61	\$20,126.06	\$10,537.61
1140 - Emergency Telephone System Surcharge	\$1,362,011.71	\$1,256,418.96	\$1,286,453.35
1150 - OTB Surtax	-	\$17,244.60	\$130,970.84
1190 - Interest and Penalties on Non Property Taxes	\$49,627.85	\$48,182.54	\$50,460.06
<b>Total for Non-Property Tax Items</b>	<b>\$273,601,891.83</b>	<b>\$269,961,651.04</b>	<b>\$259,714,313.83</b>

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Departmental Income</b>			
1225 - Medical Examiner Fees	\$2,365.00	\$907.96	\$172,752.10
1230 - Treasurer Fees	\$51,317.04	\$34,698.95	\$67,944.38
1235 - Charges For Tax Advertising and Redemption	\$363,504.93	\$148,320.00	\$141,390.00
1240 - Comptroller Fees	\$10,000.00	\$10,000.00	\$10,000.00
1250 - Assessors Fees	\$7,313.50	\$7,556.75	\$10,316.26
1255 - Clerk Fees	\$5,649,429.66	\$5,226,176.28	\$4,249,008.87
1260 - Personnel Fees	\$44,770.00	\$47,411.00	\$60,215.00
1265 - Attorney Fees	\$166,719.86	\$164,416.00	\$176,077.69
1289 - Other General Departmental Income	\$2,266,861.95	\$1,544,008.89	\$2,441,330.39
1510 - Sheriff Fees	\$3,528,682.41	\$3,162,830.70	\$3,124,201.94
1515 - Alternative to Incarceration Fees	\$5,359.09	\$2,855.01	\$4,568.67
1589 - Other Public Safety Departmental Income	\$1,680,857.68	\$1,791,792.17	\$1,720,380.58
1601 - Public Health Fees	\$26,475.00	\$20,921.20	\$34,686.19
1620 - Mental Health Fees	\$748,107.56	\$1,028,159.82	\$1,181,657.02
1621 - Early Intervention Fees for Services	\$17,549.76	\$30,089.92	\$57,072.78
1689 - Other Health Departmental Income	\$119,286.60	\$62,023.09	\$102,718.61
1721 - Parking Lots and Garages (Non Taxable)	\$83,567.42	\$88,042.04	\$98,974.83
1801 - Repayment of Medical Assistance	\$166,787.04	\$83,010.53	\$80,429.58
1809 - Repayment of Family Assistance	\$582,489.02	\$700,169.88	\$795,817.78
1811 - Medical Incentive Earnings	\$388,095.18	\$389,668.37	\$413,707.26
1819 - Repayment of Child Care	\$390,653.46	\$265,073.34	\$373,148.87
1823 - Repayment of Juvenile Delinquent Care	-	\$5.94	-
1840 - Repayment of Safety Net Assistance	\$851,555.35	\$652,664.87	\$911,203.21
1841 - Repayment of Home Energy Assistance	\$111,008.58	\$180,146.73	\$249,320.12

County of Dutchess  
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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
1842 - Repayment of Emergency Care For Adults	\$23,909.51	\$37,236.80	\$62,849.73
1850 - Repayment of Public Facilities Children	\$5,493,017.18	\$6,228,125.43	\$5,142,592.46
1855 - Repayment of Day Care	\$7,314.35	\$9,239.04	\$10,934.94
1870 - Repayment of Services For Recipients	\$3,245.53	\$2,675.92	\$1,830.13
1894 - Social Services Charges	\$80,153.04	\$81,780.78	\$83,700.90
1962 - Sealer of Weights and Measures Fees	\$202,240.00	\$189,260.00	\$185,780.00
1972 - Charges Programs for the Aging	\$2,126,982.13	\$1,730,411.75	\$2,215,316.43
1989 - Other Economic Assistance and Opportunity Income	\$41,250.00	\$39,125.00	\$67,350.00
2001 - Park and Recreational Charges	\$294,898.02	\$257,802.52	\$246,618.54
2012 - Recreational Concessions	-	\$6,323.68	\$13,294.84
2115 - Planning Board Fees	\$3,950.00	\$3,875.02	\$3,255.80
<b>Total for Departmental Income</b>	<b>\$25,539,715.85</b>	<b>\$24,226,805.38</b>	<b>\$24,510,445.90</b>
<b>Intergovernmental Charges</b>			
2210 - General Services Other Government <i>various</i>	\$489,097.50	\$446,544.99	\$439,055.39
2215 - Election Service Charges	\$5,250.46	\$4,681.07	\$4,266.81
2228 - Data Processing Other Governments <i>various</i>	\$796,895.89	\$825,034.34	\$767,520.00
2260 - Public Safety Services Other Governments <i>various</i>	\$29,142.80	\$32,342.46	\$52,895.18
2264 - Jail Facilities Services Other Governments	-	-	\$38,760.00
2280 - Health Services for Other Governments or Districts <i>various</i>	\$3,600.00	\$41,600.00	\$147,239.75
2372 - Planning Services Other Governments	-	\$786.26	\$1,164.37
2389 - Miscellaneous Revenue Other Governments <i>various</i>	\$3,102.00	\$2,855.25	\$2,538.00

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Intergovernmental Charges</b>	<b>\$1,327,088.65</b>	<b>\$1,353,844.37</b>	<b>\$1,453,439.50</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$8,040,188.35	\$10,017,898.65	\$10,629,104.10
2410 - Rental of Real Property	\$80,117.48	\$76,319.74	\$83,956.79
2414 - Rental of Equipment	\$3,554.73	\$722.31	-
2421 - Lease Payments Collected	\$433,779.12	\$436,214.00	\$342,024.34
2450 - Commissions	\$295,230.32	\$255,609.62	\$213,811.17
<b>Total for Use of Money and Property</b>	<b>\$8,852,870.00</b>	<b>\$10,786,764.32</b>	<b>\$11,268,896.40</b>
<b>Licenses and Permits</b>			
2545 - Licenses Other	\$25,644.25	\$14,371.00	\$24,677.00
2590 - Permits Other	\$867,167.97	\$777,309.00	\$826,575.91
<b>Total for Licenses and Permits</b>	<b>\$892,812.22</b>	<b>\$791,680.00</b>	<b>\$851,252.91</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$371,181.30	\$270,330.05	\$316,140.44
2615 - Stop DWI Fines	\$430,563.82	\$355,445.00	\$238,018.00
2620 - Forfeitures of Deposits	\$77,936.53	-	\$885.00
2626 - Forfeiture of Crime Proceeds Restricted	\$96,283.55	\$9,407.23	\$63,185.63
<b>Total for Fines and Forfeitures</b>	<b>\$975,965.20</b>	<b>\$635,182.28</b>	<b>\$618,229.07</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$3,614.80	\$678.60	\$307.00
2655 - Sales Other	\$23,811.48	\$39,894.12	\$15,643.64
2665 - Sales of Equipment	\$67,075.00	\$99,736.00	\$59,365.00

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
2680 - Insurance Recoveries	\$109,989.05	\$157,626.23	\$70,077.89
2683 - Self Insurance Recoveries	\$333,274.16	\$368,436.00	\$735,104.30
2690 - Other Compensation For Loss	\$913.72	\$139,014.99	\$28,089.28
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$538,678.21</b>	<b>\$805,385.94</b>	<b>\$908,587.11</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$3,253,569.44	\$4,121,854.38	\$707,799.97
2705 - Gifts and Donations	\$29,773.98	\$44,289.76	\$16,906.68
2715 - Proceeds of Seized and Unclaimed Property	\$169,621.67	\$85,423.33	\$10,452.84
2735 - Opioid Settlement Funds	\$1,446,514.70	\$5,206,241.81	\$3,271,058.74
2770 - Unclassified various	\$460,334.98	\$29,143.25	\$22,629.95
2772 - Intergovernmental Transfer	\$10,149.00	\$11,028.00	\$11,074.00
<b>Total for Other Revenues</b>	<b>\$5,369,963.77</b>	<b>\$9,497,980.53</b>	<b>\$4,039,922.18</b>
<b>State Aid</b>			
3021 - State Aid Court Facilities	\$564,074.00	\$602,714.00	\$506,091.00
3030 - State Aid District Attorney Salaries	\$76,522.00	\$76,522.00	\$76,522.00
3089 - State Aid Other <i>Primarily: Hurrell Harring grant/casino revenue/indigent legal services/DCJS grant discovery reform and other</i>	\$11,942,344.58	\$11,644,132.81	\$7,666,454.16
3310 - State Aid Probation Services	\$1,919,506.25	\$1,535,605.00	\$1,535,605.00
3315 - State Aid Navigation Law Enforcement	\$69,963.65	\$121,735.74	\$51,396.96
3389 - State Aid Other Public Safety	\$1,669,550.69	\$1,999,106.45	\$1,079,199.33
3401 - State Aid Public Health	\$4,767,191.83	\$4,112,402.76	\$5,207,641.81
3446 - State Aid Handicapped Children	\$16,995,129.18	\$19,026,821.08	\$10,959,041.41
3449 - State Aid Early Intervention	\$1,414,048.27	\$1,225,951.82	\$1,368,867.25

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
3486 - State Aid Narcotic Addiction Control	\$641,845.00	\$625,220.00	\$606,295.00
3490 - State Aid Mental Health	\$20,201,686.65	\$18,811,110.34	\$17,525,837.00
3589 - State Aid Other Transportation	\$2,820,029.30	\$2,752,117.52	\$4,657,141.48
3609 - State Aid Family Assistance	\$1,225.00	\$1,245.00	\$1,995.00
3610 - State Aid Social Services Administration	\$4,148,648.00	\$3,982,494.00	\$3,773,173.00
3619 - State Aid Child Care	\$13,770,676.00	\$13,794,421.25	\$11,991,850.75
3623 - State Aid Juvenile Delinquent	\$429,022.09	\$505,295.58	\$444,572.07
3640 - State Aid Safety Net	\$2,982,339.00	\$2,105,409.00	\$1,748,907.00
3642 - State Aid Emergency Aid For Adults	\$75,505.00	\$109,190.00	\$167,328.00
3655 - State Aid Day Care	\$14,211,148.00	\$11,282,686.00	\$9,256,920.00
3670 - State Aid Services for Recipients	\$2,565,477.00	\$1,865,839.00	\$1,537,993.00
3689 - State Aid Other Social Services	\$6,694,762.00	\$7,025,987.00	\$7,212,547.00
3710 - State Aid Veterans Service Agencies	\$236,722.00	\$220,000.00	\$220,000.00
3772 - State Aid Programs for Aging	\$2,704,142.94	\$2,112,636.51	\$2,421,916.86
3789 - State Aid Economic Assistance	\$92,884.72	\$64,006.19	\$78,934.31
3820 - State Aid Youth Programs	\$595,960.50	\$597,582.23	\$456,795.08
3960 - State Aid Emergency Disaster Assistance	-	-	\$605.65
3989 - State Aid Other Home and Community Service	-	\$218,639.91	-
<b>Total for State Aid</b>	<b>\$111,590,403.65</b>	<b>\$106,418,871.19</b>	<b>\$90,553,630.12</b>
<b>Federal Aid</b>			
4089 - Federal Aid Other	-	\$27,270,290.59	\$9,283,810.09
4305 - Federal Aid Civil Defense	\$834,473.43	\$407,908.36	\$451,124.57
4320 - Federal Aid Crime Control	\$1,292,981.62	\$348,179.00	\$312,842.52
4389 - Federal Aid Other Public Safety	\$117,284.08	\$114,494.77	\$118,686.89

County of Dutchess  
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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
4401 - Federal Aid Public Health	\$764,475.00	\$725,760.61	\$1,264,358.20
4451 - Federal Aid Early Intervention	\$320,265.00	\$298,603.00	-
4490 - Federal Aid Mental Health	\$544,119.00	\$195,557.00	\$729,779.80
4601 - Federal Aid Medicaid Assistance	\$280,101.52	\$361,934.26	\$524,904.83
4609 - Federal Aid Family Assistance	\$6,555,366.00	\$6,079,803.00	\$6,301,631.00
4610 - Federal Aid Social Services Administration	\$18,615,908.00	\$18,484,673.60	\$17,756,560.80
4611 - Federal Aid Food Stamp Program Administration	\$2,765,010.00	\$2,684,309.00	\$2,359,816.00
4615 - Federal Aid Flexible Fund for Family Services FFFS	\$5,458,020.00	\$5,246,444.40	\$4,830,205.67
4640 - Federal Aid Safety Net	\$509,248.00	\$347,630.00	\$559,663.00
4641 - Federal Aid Home Energy Assistance	\$4,700,909.49	\$5,817,618.33	\$6,542,596.51
4661 - Federal Aid Title IV B Funds	\$318,305.00	\$360,104.00	\$392,917.00
4670 - Federal Aid Services for Recipients	\$3,077,898.00	\$2,542,182.00	\$2,687,309.00
4689 - Federal Aid Other Social Services	\$1,855,904.00	\$1,367,922.00	\$722,155.00
4772 - Federal Aid Programs for Aging	\$1,069,179.38	\$1,287,032.79	\$1,118,098.25
4902 - Federal Aid Planning Studies	\$1,178,125.32	\$1,177,966.78	\$909,231.65
4960 - Federal Aid Emergency Disaster Assistance	\$938,539.21	\$405,100.65	\$502,374.59
<b>Total for Federal Aid</b>	<b>\$51,196,112.05</b>	<b>\$75,523,514.14</b>	<b>\$57,368,065.37</b>
<b>Total for Revenues</b>	<b>\$576,398,022.93</b>	<b>\$591,362,505.54</b>	<b>\$543,916,791.39</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$7,615,489.48	\$6,645,766.39	\$9,639,583.44
<b>Total for Operating Transfers</b>	<b>\$7,615,489.48</b>	<b>\$6,645,766.39</b>	<b>\$9,639,583.44</b>

County of Dutchess  
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**A - General  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Proceeds of Obligations</b>			
5781 - Subscription-Based IT Arrangement	\$4,502,073.92	\$712,793.62	\$1,474,922.26
5788 - Leases	\$795,828.60	\$1,126,914.29	\$949,001.54
<b>Total for Proceeds of Obligations</b>	<b>\$5,297,902.52</b>	<b>\$1,839,707.91</b>	<b>\$2,423,923.80</b>
<b>Total for Other Sources</b>	<b>\$12,913,392.00</b>	<b>\$8,485,474.30</b>	<b>\$12,063,507.24</b>
<b>Total for Revenues and Other Sources</b>	<b>\$589,311,414.93</b>	<b>\$599,847,979.84</b>	<b>\$555,980,298.63</b>

NOT FINISHED

County of Dutchess  
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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Legislative Board</b>			
10101 - Legislative Board - Personal Services	\$978,303.23	\$962,243.03	\$711,124.59
10104 - Legislative Board - Contractual	\$25,577.52	\$22,897.04	\$43,714.95
10401 - Clerk of the Legislative Board - Personal Services	\$292,586.62	\$255,916.61	\$239,592.71
10404 - Clerk of the Legislative Board - Contractual	\$34,021.38	\$29,490.79	\$32,857.97
<b>Total for Legislative Board</b>	<b>\$1,330,488.75</b>	<b>\$1,270,547.47</b>	<b>\$1,027,290.22</b>
<b>Judicial</b>			
11621 - Unified Court Budget Costs - Personal Services	\$252,112.22	\$249,872.41	\$237,335.48
11624 - Unified Court Budget Costs - Contractual	\$4,339,108.98	\$3,686,075.25	\$2,679,184.08
11651 - District Attorney - Personal Services	\$10,057,530.54	\$6,344,090.20	\$6,206,790.33
11652 - District Attorney - Equipment and Capital Outlay	\$117,966.66	\$519,569.65	\$201,620.16
11654 - District Attorney - Contractual	\$1,460,082.12	\$647,556.39	\$508,202.33
11701 - Public Defender - Personal Services	\$6,080,932.75	\$5,736,482.21	\$5,947,350.05
11702 - Public Defender - Equipment and Capital Outlay	\$224,691.80	-	\$205,933.55
11704 - Public Defender - Contractual	\$384,793.14	\$450,832.19	\$553,599.56
11851 - Med Examiners/Coroners - Personal Services	\$918,305.43	\$787,601.64	\$841,053.99
11852 - Med Examiners/Coroners - Equipment and Capital Outlay	\$30,690.37	-	-
11854 - Med Examiners/Coroners - Contractual	\$312,365.71	\$293,049.11	\$302,453.12

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Judicial</b>	<b>\$24,178,579.72</b>	<b>\$18,715,129.05</b>	<b>\$17,683,522.65</b>
<b>Executive</b>			
12301 - Municipal Executive - Personal Services	\$1,263,790.83	\$1,355,560.40	\$1,128,350.67
12304 - Municipal Executive - Contractual	\$28,299.88	\$22,612.50	\$21,498.14
<b>Total for Executive</b>	<b>\$1,292,090.71</b>	<b>\$1,378,172.90</b>	<b>\$1,149,848.81</b>
<b>Finance</b>			
13101 - Director of Finance - Personal Services	\$2,167,057.19	\$2,183,532.83	\$2,032,696.92
13102 - Director of Finance - Equipment and Capital Outlay	-	-	\$95,147.61
13104 - Director of Finance - Contractual	\$235,863.61	\$189,291.32	\$102,215.42
13151 - Comptroller - Personal Services	\$1,046,178.47	\$996,376.51	\$952,695.01
13154 - Comptroller - Contractual	\$152,274.26	\$147,731.77	\$147,134.48
13401 - Budget - Personal Services	\$417,842.45	\$390,317.86	\$389,235.00
13404 - Budget - Contractual	\$5,588.37	\$3,614.27	\$2,306.04
13551 - Assessment - Personal Services	\$619,091.18	\$649,713.40	\$632,301.57
13554 - Assessment - Contractual	\$57,401.73	\$53,785.42	\$51,768.30
13624 - Tax Advertising and Expense - Contractual	\$127,962.71	\$153,399.25	\$73,151.90
13644 - Expenditures on Property Acquired for Taxes - Contractual	\$162,015.18	\$199,815.26	\$52,302.70
<b>Total for Finance</b>	<b>\$4,991,275.15</b>	<b>\$4,967,577.89</b>	<b>\$4,530,954.95</b>
<b>Municipal Staff</b>			
14101 - Clerk - Personal Services	\$3,466,606.06	\$3,508,447.63	\$3,330,073.07
14102 - Clerk - Equipment and Capital Outlay	\$6,840.00	\$470,281.83	-
14104 - Clerk - Contractual	\$90,571.13	-	\$134,526.04

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
14201 - Law - Personal Services	\$2,278,825.67	\$2,304,381.07	\$2,222,465.61
14202 - Law - Equipment and Capital Outlay	\$70,196.81	-	\$97,844.91
14204 - Law - Contractual	\$184,172.21	\$176,378.85	\$122,968.93
14301 - Personnel - Personal Services	\$2,189,014.19	\$2,131,422.66	\$2,094,368.99
14302 - Personnel - Equipment and Capital Outlay	\$277,459.46	\$15,487.64	-
14304 - Personnel - Contractual	\$78,329.35	\$98,603.22	\$122,332.09
14501 - Elections - Personal Services	\$2,220,836.01	\$2,862,081.54	\$2,170,614.28
14502 - Elections - Equipment and Capital Outlay	\$901,178.89	\$814,560.29	\$345,211.82
14504 - Elections - Contractual	\$801,864.06	\$1,499,887.32	\$1,178,685.98
14901 - Public Works Administration - Personal Services	\$279,455.17	\$274,937.84	\$256,224.86
14904 - Public Works Administration - Contractual	\$7,372.02	\$6,759.39	\$5,547.07
<b>Total for Municipal Staff</b>	<b>\$12,852,721.03</b>	<b>\$14,163,229.28</b>	<b>\$12,080,863.65</b>
<b>Shared Services</b>			
16101 - Central Services Administration - Personal Services	\$566,214.26	\$591,604.07	\$559,578.14
16104 - Central Services Administration - Contractual	\$23,175.42	\$20,595.85	\$15,218.14
16201 - Operation of Plant - Personal Services	\$2,231,273.96	\$2,183,547.52	\$2,169,712.75
16202 - Operation of Plant - Equipment and Capital Outlay	\$63,986.44	-	\$64,799.55
16204 - Operation of Plant - Contractual	\$3,980,243.69	\$3,055,693.74	\$2,637,441.39
16401 - Central Garage - Personal Services	\$761,829.69	\$738,528.70	\$704,999.54
16402 - Central Garage - Equipment and Capital Outlay	\$112,660.23	\$80,321.96	\$95,375.51
16404 - Central Garage - Contractual	\$588,501.01	\$546,595.16	\$545,565.46
16501 - Central Communication System - Personal Services	\$50,318.62	\$49,089.36	\$47,323.07
16504 - Central Communication System - Contractual	\$30,928.89	\$14,487.90	\$101,404.19
16601 - Central Storeroom - Personal Services	\$73,166.23	\$73,113.90	\$69,363.45

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
16602 - Central Storeroom - Equipment and Capital Outlay	-	\$5,110.60	-
16604 - Central Storeroom - Contractual	\$1,177.80	\$1,868.38	\$1,726.41
16701 - Central Printing and Mailing - Personal Services	\$91,534.56	\$215,524.31	\$430,385.86
16702 - Central Printing and Mailing - Equipment and Capital Outlay	\$19,919.04	\$37,841.00	\$496,983.84
16704 - Central Printing and Mailing - Contractual	-	-	\$98,237.92
16801 - Central Data Processing - Personal Services	\$4,460,899.41	\$3,970,727.50	\$3,938,493.59
16802 - Central Data Processing - Equipment and Capital Outlay	-	\$234,874.63	\$308,285.77
<b>Total for Shared Services</b>	<b>\$13,055,829.25</b>	<b>\$11,819,524.58</b>	<b>\$12,284,894.58</b>
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$1,611,228.24	\$1,857,831.92	\$1,919,146.38
19204 - Municipal Association Dues - Contractual	\$56,368.00	\$70,128.00	\$53,685.00
19504 - Taxes and Assessments on Municipal Property - Contractual	\$830.68	\$1,805.00	\$4,116.73
19804 - Payment Of MTA Payroll Tax - Contractual	\$230,946.45	\$500,934.56	\$477,904.45
19854 - Distribution Of Sales Tax - Contractual	\$45,574,103.00	\$45,213,294.84	\$42,903,658.20
19894 - General Government Support, Other - Contractual xx	\$4,333.75	\$11,904.05	\$15,198.53
<b>Total for Special Items</b>	<b>\$47,477,810.12</b>	<b>\$47,655,898.37</b>	<b>\$45,373,709.29</b>
<b>Total for General Government Support</b>	<b>\$105,178,794.73</b>	<b>\$99,970,079.54</b>	<b>\$94,131,084.15</b>
<b>Education</b>			
<b>Community College</b>			
24904 - Community College Tuition - Contractual	\$4,342,307.51	\$4,068,642.33	\$3,852,102.17
24954 - Contribution to Community College - Contractual	\$17,466,129.00	\$17,123,656.00	\$16,787,898.00

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Community College</b>	<b>\$21,808,436.51</b>	<b>\$21,192,298.33</b>	<b>\$20,640,000.17</b>
<b>Total for Education</b>	<b>\$21,808,436.51</b>	<b>\$21,192,298.33</b>	<b>\$20,640,000.17</b>
<b>Public Safety</b>			
<b>Administration</b>			
30101 - Public Safety Administration - Personal Services	\$68,605.03	-	-
30104 - Public Safety Administration - Contractual	\$239,923.67	\$88,469.84	\$260,527.35
30201 - Public Safety Communication Systems - Personal Services	\$3,754,026.23	\$3,647,991.96	\$3,725,387.28
30202 - Public Safety Communication Systems - Equipment and Capital Outlay	-	\$32,454.98	\$124,773.67
30204 - Public Safety Communication Systems - Contractual	\$1,479,685.11	\$1,241,945.53	\$1,165,449.94
<b>Total for Administration</b>	<b>\$5,542,240.04</b>	<b>\$5,010,862.31</b>	<b>\$5,276,138.24</b>
<b>Law Enforcement</b>			
31101 - Sheriff - Personal Services	\$16,813,478.91	\$15,420,003.13	\$14,846,686.35
31102 - Sheriff - Equipment and Capital Outlay	\$949,242.06	\$335,192.36	\$669,515.52
31104 - Sheriff - Contractual	\$1,645,236.19	\$1,472,417.83	\$1,528,084.55
31401 - Probation - Personal Services	\$8,496,701.17	\$8,765,901.14	\$8,461,715.96
31402 - Probation - Equipment and Capital Outlay	-	-	\$80,377.55
31404 - Probation - Contractual	\$4,126,030.32	\$4,348,782.97	\$4,377,769.08
31454 - Juvenile Detention Home - Contractual	\$376,920.25	\$716,277.67	\$754,326.68
31501 - Jail - Personal Services	\$23,483,277.73	\$22,208,411.81	\$20,709,936.58
31504 - Jail - Contractual	\$8,682,012.99	\$7,700,293.58	\$7,701,141.44
<b>Total for Law Enforcement</b>	<b>\$64,572,899.62</b>	<b>\$60,967,280.49</b>	<b>\$59,129,553.71</b>

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Traffic Control</b>			
33101 - Traffic Control - Personal Services	\$130,600.66	\$79,454.37	\$69,914.65
33104 - Traffic Control - Contractual	\$62,127.44	\$20,845.61	\$24,638.52
33151 - STOP DWI - Personal Services	\$91,572.60	\$144,648.80	\$136,534.86
33154 - STOP DWI - Contractual	\$104,943.42	\$124,981.03	\$122,359.23
<b>Total for Traffic Control</b>	<b>\$389,244.12</b>	<b>\$369,929.81</b>	<b>\$353,447.26</b>
<b>Fire Protection</b>			
34101 - Fire Protection - Personal Services	\$628,624.52	\$863,367.32	\$736,163.84
34102 - Fire Protection - Equipment and Capital Outlay	\$328,226.45	\$377,113.38	\$171,454.41
34104 - Fire Protection - Contractual	\$2,415,768.34	\$489,990.34	\$501,335.67
<b>Total for Fire Protection</b>	<b>\$3,372,619.31</b>	<b>\$1,730,471.04</b>	<b>\$1,408,953.92</b>
<b>Other Public Safety</b>			
39892 - Public Safety, Other - Equipment and Capital Outlay	-	-	\$8,460.00
39894 - Public Safety, Other - Contractual	-	\$15,000.00	-
<b>Total for Other Public Safety</b>	<b>\$0.00</b>	<b>\$15,000.00</b>	<b>\$8,460.00</b>
<b>Total for Public Safety</b>	<b>\$73,877,003.09</b>	<b>\$68,093,543.65</b>	<b>\$66,176,553.13</b>
<b>Health</b>			
<b>Public Health Program</b>			
40101 - Public Health - Personal Services	\$7,570,015.04	\$7,657,647.88	\$8,057,121.65
40102 - Public Health - Equipment and Capital Outlay	\$182,656.79	\$9,493.65	\$28,216.52
40104 - Public Health - Contractual	\$1,251,263.11	\$1,258,203.11	\$1,637,396.55

County of Dutchess  
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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
40461 - Physically Handicapped - Personal Services	\$251,320.12	\$277,648.38	\$264,409.69
40464 - Physically Handicapped - Contractual	\$33,296,227.50	\$32,659,679.50	\$28,856,734.95
40591 - Early Intervention Program - Personal Services	\$641,094.40	\$646,813.92	\$640,566.94
40594 - Early Intervention Program - Contractual	\$2,603,223.22	\$2,612,874.15	\$2,666,270.76
<b>Total for Public Health Program</b>	<b>\$45,795,800.18</b>	<b>\$45,122,360.59</b>	<b>\$42,150,717.06</b>
<b>Addiction Control</b>			
42304 - Narcotics Addiction Control Services - Contractual	-	\$84,063.00	\$84,063.00
42501 - Alcoholic Addiction Control - Personal Services	\$1,027,091.84	\$886,611.81	\$917,534.97
42502 - Alcoholic Addiction Control - Equipment and Capital Outlay	-	-	\$25,697.64
42504 - Alcoholic Addiction Control - Contractual	\$74,071.38	\$89,890.48	\$146,568.32
<b>Total for Addiction Control</b>	<b>\$1,101,163.22</b>	<b>\$1,060,565.29</b>	<b>\$1,173,863.93</b>
<b>Mental Health</b>			
43101 - Mental Health Administration - Personal Services	\$1,767,823.49	\$1,677,836.26	\$1,718,761.55
43102 - Mental Health Administration - Equipment and Capital Outlay	-	\$5,547.46	-
43104 - Mental Health Administration - Contractual	\$995,437.91	\$1,111,408.47	\$1,015,724.45
43201 - Mental Health Programs - Personal Services	\$4,095,571.57	\$4,075,416.51	\$3,867,113.74
43202 - Mental Health Programs - Equipment and Capital Outlay	\$52,520.50	\$203,051.50	\$10,400.00
43204 - Mental Health Programs - Contractual	\$26,368,030.66	\$25,799,472.68	\$24,955,763.72
<b>Total for Mental Health</b>	<b>\$33,279,384.13</b>	<b>\$32,872,732.88</b>	<b>\$31,567,763.46</b>
<b>Total for Health</b>	<b>\$80,176,347.53</b>	<b>\$79,055,658.76</b>	<b>\$74,892,344.45</b>
<b>Transportation</b>			

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Public Transportation</b>			
56404 - Railroad Station Maintenance - Contractual	\$3,502,000.00	\$3,381,942.00	\$3,275,610.00
<b>Total for Public Transportation</b>	<b>\$3,502,000.00</b>	<b>\$3,381,942.00</b>	<b>\$3,275,610.00</b>
<b>Other Transportation</b>			
56501 - Off Street Parking - Personal Services	\$68,702.71	\$56,072.61	-
56504 - Off Street Parking - Contractual	\$6,008.68	\$7,750.65	\$10,827.51
<b>Total for Other Transportation</b>	<b>\$74,711.39</b>	<b>\$63,823.26</b>	<b>\$10,827.51</b>
<b>Total for Transportation</b>	<b>\$3,576,711.39</b>	<b>\$3,445,765.26</b>	<b>\$3,286,437.51</b>
<b>Economic Assistance and Opportunity</b>			
<b>Social Services Programs</b>			
60101 - Social Services Administration - Personal Services	\$26,879,843.62	\$26,035,818.69	\$23,597,982.85
60102 - Social Services Administration - Equipment and Capital Outlay	\$5,865.50	-	-
60104 - Social Services Administration - Contractual	\$6,361,117.83	\$6,060,085.74	\$5,788,618.36
60554 - Day Care - Contractual	\$13,374,654.90	\$10,893,033.72	\$8,754,706.94
60704 - Services for Recipients - Contractual	\$10,779,633.46	\$11,159,774.68	\$9,055,163.65
61004 - Medicaid to State - Contractual	\$43,110,452.00	\$43,224,519.00	\$35,905,493.00
61014 - Medicaid , Other - Contractual	\$5,007.72	\$21,596.11	\$16,136.27
61094 - Family Assistance - Contractual	\$9,532,401.88	\$8,356,968.70	\$8,158,088.71
61194 - Child Care - Contractual	\$34,752,492.84	\$32,123,657.92	\$31,089,369.70
61234 - Juvenile Delinquent - Contractual	\$881,259.12	\$504,390.73	\$619,789.64
61294 - State Training School - Contractual	\$1,300,000.00	\$1,860,418.93	\$2,306,003.95

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
61404 - Safety Net - Contractual	\$12,366,505.45	\$8,555,740.33	\$8,183,337.00
61414 - Home Energy Assistance - Contractual	\$4,922,392.25	\$6,222,707.63	\$6,806,685.48
61424 - Emergency Aid For Adults - Contractual	\$155,451.41	\$284,288.26	\$400,044.00
<b>Total for Social Services Programs</b>	<b>\$164,427,077.98</b>	<b>\$155,303,000.44</b>	<b>\$140,681,419.55</b>
<b>Economic Opportunity and Development</b>			
65101 - Veterans Service - Personal Services	\$420,437.28	\$391,259.39	\$309,596.01
65102 - Veterans Service - Equipment and Capital Outlay	\$70,196.81	\$221,845.98	-
65104 - Veterans Service - Contractual	\$716,411.53	\$719,076.41	\$894,998.62
66101 - Consumer Affairs - Personal Services	\$231,290.40	\$231,288.54	\$205,828.34
66104 - Consumer Affairs - Contractual	\$5,539.24	\$7,842.66	\$6,084.57
67721 - Programs for the Aging - Personal Services	\$3,345,223.89	\$3,261,477.07	\$3,062,202.27
67722 - Programs for the Aging - Equipment and Capital Outlay	\$276,294.86	-	-
67724 - Programs for the Aging - Contractual	\$3,306,102.93	\$2,828,368.69	\$2,639,176.36
<b>Total for Economic Opportunity and Development</b>	<b>\$8,371,496.94</b>	<b>\$7,661,158.74</b>	<b>\$7,117,886.17</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$172,798,574.92</b>	<b>\$162,964,159.18</b>	<b>\$147,799,305.72</b>
<b>Culture and Recreation</b>			
<b>Recreation</b>			
71101 - Parks - Personal Services	\$1,608,135.38	\$1,543,630.90	\$1,459,268.15
71102 - Parks - Equipment and Capital Outlay	\$67,574.65	\$408,844.24	\$202,210.46
71104 - Parks - Contractual	\$856,814.62	\$792,919.12	\$1,133,054.48
73101 - Youth Programs - Personal Services	\$471,531.50	\$485,036.14	\$445,758.35
73104 - Youth Programs - Contractual	\$1,177,439.72	\$1,372,606.02	\$1,020,741.56

County of Dutchess  
Annual Financial Report  
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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Recreation</b>	<b>\$4,181,495.87</b>	<b>\$4,603,036.42</b>	<b>\$4,261,033.00</b>
<b>Culture</b>			
75101 - Historian - Personal Services	\$127,786.54	\$123,469.25	\$109,833.37
75104 - Historian - Contractual	\$92,792.71	\$10,083.73	\$3,199.95
<b>Total for Culture</b>	<b>\$220,579.25</b>	<b>\$133,552.98</b>	<b>\$113,033.32</b>
<b>Total for Culture and Recreation</b>	<b>\$4,402,075.12</b>	<b>\$4,736,589.40</b>	<b>\$4,374,066.32</b>
<b>Home and Community Services</b>			
<b>General Environment</b>			
80201 - Planning and Surveys - Personal Services	\$2,049,344.31	\$1,880,456.57	\$1,766,582.38
80204 - Planning and Surveys - Contractual	\$11,996,142.95	\$9,449,885.56	\$12,470,026.71
<b>Total for General Environment</b>	<b>\$14,045,487.26</b>	<b>\$11,330,342.13</b>	<b>\$14,236,609.09</b>
<b>Sanitation</b>			
81601 - Refuse and Garbage - Personal Services	\$243,061.84	\$236,793.16	\$207,194.25
81604 - Refuse and Garbage - Contractual	\$144,157.55	\$104,338.68	\$102,382.84
<b>Total for Sanitation</b>	<b>\$387,219.39</b>	<b>\$341,131.84</b>	<b>\$309,577.09</b>
<b>Natural Resources</b>			
87104 - Conservation - Contractual	\$329,535.00	\$329,535.00	\$316,861.00
87904 - General Natural Resources - Contractual	\$3,617,755.46	\$3,949,641.35	\$3,988,204.32
<b>Total for Natural Resources</b>	<b>\$3,947,290.46</b>	<b>\$4,279,176.35</b>	<b>\$4,305,065.32</b>

County of Dutchess  
Annual Financial Report  
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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Home and Community Services</b>	<b>\$18,379,997.11</b>	<b>\$15,950,650.32</b>	<b>\$18,851,251.50</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$22,365,646.63	\$19,481,949.77	\$16,466,747.37
90308 - Social Security - Employee Benefits	\$10,488,804.36	\$10,197,851.05	\$9,665,927.24
90408 - Workers' Compensation - Employee Benefits	\$2,856,394.00	\$2,679,397.00	\$2,462,709.00
90458 - Life Insurance - Employee Benefits	\$44,799.31	\$43,719.61	\$48,004.18
90508 - Unemployment Insurance - Employee Benefits	\$212,476.55	\$138,138.27	\$74,523.79
90558 - Disability Insurance - Employee Benefits	\$146,151.85	\$143,478.95	\$181,242.43
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$43,328,784.87	\$42,215,010.55	\$39,026,717.83
90898 - Employee Benefits, Other (Specify) - Employee Benefits xx	\$419,175.65	\$408,697.68	\$389,265.77
<b>Total for Employee Benefits</b>	<b>\$79,862,233.22</b>	<b>\$75,308,242.88</b>	<b>\$68,315,137.61</b>
<b>Total for Employee Benefits</b>	<b>\$79,862,233.22</b>	<b>\$75,308,242.88</b>	<b>\$68,315,137.61</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$18,537,600.15	\$15,826,072.88	\$13,915,504.00
97107 - Serial Bonds - Debt Interest	\$9,952,023.45	\$9,200,712.89	\$8,270,456.08
97816 - Subscription-Based IT Arrangement - Debt Principal	\$1,003,693.69	\$548,414.95	\$343,521.27
97817 - Subscription-Based IT Arrangement - Debt Interest	\$232,525.70	\$63,187.97	-
97886 - Leases - Debt Principal	\$3,282,461.01	\$2,925,797.24	\$2,164,284.58
97887 - Leases - Debt Interest	\$965,705.97	\$1,024,603.43	\$1,218,480.34

County of Dutchess  
Annual Financial Report  
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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Debt Service</b>	<b>\$33,974,009.97</b>	<b>\$29,588,789.36</b>	<b>\$25,912,246.27</b>
<b>Total for Debt Service</b>	<b>\$33,974,009.97</b>	<b>\$29,588,789.36</b>	<b>\$25,912,246.27</b>
<b>Total for Expenditures</b>	<b>\$594,034,183.59</b>	<b>\$560,305,776.68</b>	<b>\$524,378,426.83</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer xx	\$3,899,594.00	\$5,633,328.68	\$3,086,332.31
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$4,267,281.09	\$2,531,958.62	\$31,689,158.25
<b>Total for Interfund Transfers</b>	<b>\$8,166,875.09</b>	<b>\$8,165,287.30</b>	<b>\$34,775,490.56</b>
<b>Total for Interfund Transfers</b>	<b>\$8,166,875.09</b>	<b>\$8,165,287.30</b>	<b>\$34,775,490.56</b>
<b>Total for Other Uses</b>	<b>\$8,166,875.09</b>	<b>\$8,165,287.30</b>	<b>\$34,775,490.56</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$602,201,058.68</b>	<b>\$568,471,063.98</b>	<b>\$559,153,917.39</b>

County of Dutchess  
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**A - General  
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$176,552,222.44	\$145,175,306.58	\$148,348,925.34
8022 - Restated Fund Balance - Beginning of Year	\$176,552,222.44	\$145,175,306.58	\$148,348,925.34
Add Revenues and Other Sources	\$589,311,414.93	\$599,847,979.84	\$555,980,298.63
Deduct Expenditures and Other Uses	\$602,201,058.68	\$568,471,063.98	\$559,153,917.39
8029 - Fund Balance - End of Year	\$163,662,578.69	\$176,552,222.44	\$145,175,306.58

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County of Dutchess  
Annual Financial Report  
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**A - General  
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$92,605,245.00	\$87,906,991.00	\$84,212,741.00
1099 - Est Rev - Property Tax Items	\$6,671,000.00	\$6,668,000.00	\$6,298,000.00
1199 - Est Rev - Non-Property Tax Items	\$276,482,000.00	\$275,461,000.00	\$273,146,018.00
2199 - Est Rev - Departmental Income	\$24,843,049.00	\$24,732,789.00	\$23,683,352.00
2399 - Est Rev - Intergovernmental Charges	\$1,688,136.00	\$1,636,032.00	\$1,775,861.00
2499 - Est Rev - Use of Money and Property	\$6,663,475.00	\$8,266,763.00	\$6,050,176.00
2599 - Est Rev - Licenses and Permits	\$805,650.00	\$764,140.00	\$775,355.00
2649 - Est Rev - Fines and Forfeitures	\$504,264.00	\$525,150.00	\$338,741.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$313,600.00	\$433,450.00	\$512,250.00
2799 - Est Rev - Other Revenues	\$929,576.00	\$1,221,659.00	\$1,297,422.00
3099 - Est Rev - State Aid	\$118,714,202.00	\$107,707,120.00	\$98,259,239.00
4099 - Est Rev - Federal Aid	\$43,386,784.00	\$44,184,691.00	\$45,617,423.00
<b>Total for Estimated Revenue</b>	<b>\$573,606,981.00</b>	<b>\$559,507,785.00</b>	<b>\$541,966,578.00</b>
<b>Estimated Other Sources</b>			
5099 - Est Rev - Operating Transfers	\$379,587.00	\$396,133.00	\$395,983.00
511 - Appropriated Reserves and Restricted Fund Balance	\$4,393,391.00	\$5,032,366.00	\$3,876,733.00
599 - Appropriated Fund Balance	\$45,315,234.00	\$34,102,681.00	\$25,616,834.00
<b>Total for Estimated Other Sources</b>	<b>\$50,088,212.00</b>	<b>\$39,531,180.00</b>	<b>\$29,889,550.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$623,695,193.00</b>	<b>\$599,038,965.00</b>	<b>\$571,856,128.00</b>

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General  
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$105,866,902.00	\$104,640,477.00	\$103,830,407.00
2999 - App - Education	\$21,869,629.00	\$21,569,629.00	\$21,330,156.00
3999 - App - Public Safety	\$79,196,082.00	\$75,194,211.00	\$70,177,217.00
4999 - App - Health	\$90,724,666.00	\$84,569,019.00	\$82,784,663.00
5999 - App - Transportation	\$3,730,953.00	\$3,606,043.00	\$3,387,576.00
6999 - App - Economic Assistance and Opportunity	\$181,346,377.00	\$174,039,848.00	\$167,109,360.00
7999 - App - Culture and Recreation	\$4,754,245.00	\$5,259,634.00	\$5,183,358.00
8999 - App - Home and Community Services	\$13,846,206.00	\$12,228,814.00	\$11,961,778.00
9199 - App - Employee Benefits	\$91,504,560.00	\$86,581,643.00	\$78,600,906.00
9899 - App - Debt Service	\$28,072,436.00	\$28,489,624.00	\$25,026,787.00
<b>Total for Estimated Appropriations</b>	<b>\$620,912,056.00</b>	<b>\$596,178,942.00</b>	<b>\$569,392,208.00</b>
<b>Estimated Other Uses</b>			
9999 - App - Interfund Transfers	\$2,783,137.00	\$2,860,023.00	\$2,463,920.00
<b>Total for Estimated Other Uses</b>	<b>\$2,783,137.00</b>	<b>\$2,860,023.00</b>	<b>\$2,463,920.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$623,695,193.00</b>	<b>\$599,038,965.00</b>	<b>\$571,856,128.00</b>

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**CD - Special Grant  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$728,381.05	\$567,452.50	\$517,718.78
<b>Total for Cash and Cash Equivalents</b>	<b>\$728,381.05</b>	<b>\$567,452.50</b>	<b>\$517,718.78</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$1,850.00	\$4,613.19	\$3,526.66
<b>Total for Net Other Receivables</b>	<b>\$1,850.00</b>	<b>\$4,613.19</b>	<b>\$3,526.66</b>
<b>Due From</b>			
410 - Due from State and Federal Government	\$973,178.60	\$2,327,717.45	\$1,583,436.68
<b>Total for Due From</b>	<b>\$973,178.60</b>	<b>\$2,327,717.45</b>	<b>\$1,583,436.68</b>
<b>Total for Assets</b>	<b>\$1,703,409.65</b>	<b>\$2,899,783.14</b>	<b>\$2,104,682.12</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,703,409.65</b>	<b>\$2,899,783.14</b>	<b>\$2,104,682.12</b>

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**CD - Special Grant  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$1,150,015.39	\$2,007,290.03	\$1,658,266.86
<b>Total for Payables</b>	<b>\$1,150,015.39</b>	<b>\$2,007,290.03</b>	<b>\$1,658,266.86</b>
<b>Total for Liabilities</b>	<b>\$1,150,015.39</b>	<b>\$2,007,290.03</b>	<b>\$1,658,266.86</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$553,394.26	\$892,493.11	\$446,415.26
<b>Total for Assigned Fund Balance</b>	<b>\$553,394.26</b>	<b>\$892,493.11</b>	<b>\$446,415.26</b>
<b>Total for Fund Balance</b>	<b>\$553,394.26</b>	<b>\$892,493.11</b>	<b>\$446,415.26</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$1,703,409.65</b>	<b>\$2,899,783.14</b>	<b>\$2,104,682.12</b>

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**CD - Special Grant  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
2170 - Community Development Income	\$41,711.56	\$141,510.12	\$16,773.23
<b>Total for Departmental Income</b>	<b>\$41,711.56</b>	<b>\$141,510.12</b>	<b>\$16,773.23</b>
<b>State Aid</b>			
3089 - State Aid Other <i>RETI</i>	\$238,164.92	-	-
<b>Total for State Aid</b>	<b>\$238,164.92</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Federal Aid</b>			
4790 - Federal Aid Job Training Partnership	\$1,712,376.24	\$1,959,169.45	\$1,685,357.23
4910 - Federal Aid Community Development Act	\$1,580,373.37	\$4,388,790.14	\$3,042,611.62
4960 - Federal Aid Emergency Disaster Assistance	\$873,595.79	\$25,671.60	\$170,982.69
4989 - Federal Aid Other Home and Community Services	-	-	\$83,049.54
<b>Total for Federal Aid</b>	<b>\$4,166,345.40</b>	<b>\$6,373,631.19</b>	<b>\$4,982,001.08</b>
<b>Total for Revenues</b>	<b>\$4,446,221.88</b>	<b>\$6,515,141.31</b>	<b>\$4,998,774.31</b>
<b>Total for Revenues and Other Sources</b>	<b>\$4,446,221.88</b>	<b>\$6,515,141.31</b>	<b>\$4,998,774.31</b>

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**CD - Special Grant  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Economic Assistance and Opportunity</b>			
<b>Economic Opportunity and Development</b>			
62924 - Job Training and Services - Contractual	\$1,950,541.16	\$1,959,169.45	\$1,721,219.70
<b>Total for Economic Opportunity and Development</b>	<b>\$1,950,541.16</b>	<b>\$1,959,169.45</b>	<b>\$1,721,219.70</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$1,950,541.16</b>	<b>\$1,959,169.45</b>	<b>\$1,721,219.70</b>
<b>Home and Community Services</b>			
<b>Community Development</b>			
86622 - Public Works Facility Site Improvements - Equipment and Capital Outlay	-	-	\$8,084.58
86624 - Public Works Facility Site Improvements - Contractual	\$675,998.51	\$1,365,114.62	\$443,929.51
86682 - Rehabilitation, Loans and Grants - Equipment and Capital Outlay	\$35,079.60	\$22,808.21	\$81,099.85
86702 - Special Projects for Elderly and Handicapped - Equipment and Capital Outlay	-	-	\$9,255.05
86704 - Special Projects for Elderly and Handicapped - Contractual	\$217,500.00	\$490,966.23	\$401,431.65
86764 - Provisions for Public Services - Contractual	\$904,751.91	\$517,780.97	\$665,852.34
86864 - Community Development Administration - Contractual	\$326,306.45	\$273,705.67	\$337,781.11
86924 - Grants to Other Municipalities - Contractual <i>HOME Contractors</i>	\$675,143.10	\$1,439,518.31	\$1,650,144.82
<b>Total for Community Development</b>	<b>\$2,834,779.57</b>	<b>\$4,109,894.01</b>	<b>\$3,597,578.91</b>

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**CD - Special Grant  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Home and Community Services</b>	<b>\$2,834,779.57</b>	<b>\$4,109,894.01</b>	<b>\$3,597,578.91</b>
<b>Total for Expenditures</b>	<b>\$4,785,320.73</b>	<b>\$6,069,063.46</b>	<b>\$5,318,798.61</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$4,785,320.73</b>	<b>\$6,069,063.46</b>	<b>\$5,318,798.61</b>

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County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**CD - Special Grant  
Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$892,493.11	\$446,415.26	\$766,439.56
8022 - Restated Fund Balance - Beginning of Year	\$892,493.11	\$446,415.26	\$766,439.56
Add Revenues and Other Sources	\$4,446,221.88	\$6,515,141.31	\$4,998,774.31
Deduct Expenditures and Other Uses	\$4,785,320.73	\$6,069,063.46	\$5,318,798.61
8029 - Fund Balance - End of Year	\$553,394.26	\$892,493.11	\$446,415.26

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County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**D - County Road  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$4,846,782.90	\$580,242.61	\$3,183,746.98
<b>Total for Cash and Cash Equivalents</b>	<b>\$4,846,782.90</b>	<b>\$580,242.61</b>	<b>\$3,183,746.98</b>
<b>Investments</b>			
450 - Investments in Securities	\$3,237.05	\$4,869,887.38	\$1,965,484.27
<b>Total for Investments</b>	<b>\$3,237.05</b>	<b>\$4,869,887.38</b>	<b>\$1,965,484.27</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$290,961.96	\$159,183.97	\$131,612.36
<b>Total for Net Other Receivables</b>	<b>\$290,961.96</b>	<b>\$159,183.97</b>	<b>\$131,612.36</b>
<b>Due From</b>			
391 - Due From Other Funds	-	\$8.00	-
410 - Due from State and Federal Government	-	\$5,337.07	\$131,992.65
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$5,345.07</b>	<b>\$131,992.65</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$251,266.00	\$217,739.00	\$194,770.00
<b>Total for Other Assets</b>	<b>\$251,266.00</b>	<b>\$217,739.00</b>	<b>\$194,770.00</b>
<b>Total for Assets</b>	<b>\$5,392,247.91</b>	<b>\$5,832,398.03</b>	<b>\$5,607,606.26</b>

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**D - County Road  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Assets and Deferred Outflows</b>	<b>\$5,392,247.91</b>	<b>\$5,832,398.03</b>	<b>\$5,607,606.26</b>

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County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**D - County Road  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$886,727.14	\$990,116.91	\$838,255.34
<b>Total for Payables</b>	<b>\$886,727.14</b>	<b>\$990,116.91</b>	<b>\$838,255.34</b>
<b>Due to</b>			
630 - Due To Other Funds	\$2,280.16	\$2,315.93	\$2,651.11
<b>Total for Due to</b>	<b>\$2,280.16</b>	<b>\$2,315.93</b>	<b>\$2,651.11</b>
<b>Total for Liabilities</b>	<b>\$889,007.30</b>	<b>\$992,432.84</b>	<b>\$840,906.45</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$251,266.00	\$217,739.00	\$194,770.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$251,266.00</b>	<b>\$217,739.00</b>	<b>\$194,770.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$2,056,036.16	\$2,250,000.00	\$1,523,433.15
915 - Assigned Unappropriated Fund Balance	\$2,195,938.45	\$2,372,226.19	\$3,048,496.66
<b>Total for Assigned Fund Balance</b>	<b>\$4,251,974.61</b>	<b>\$4,622,226.19</b>	<b>\$4,571,929.81</b>
<b>Total for Fund Balance</b>	<b>\$4,503,240.61</b>	<b>\$4,839,965.19</b>	<b>\$4,766,699.81</b>

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**D - County Road  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$5,392,247.91</b>	<b>\$5,832,398.03</b>	<b>\$5,607,606.26</b>

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County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**D - County Road  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$10,625,340.00	\$10,851,592.00	\$10,360,383.00
<b>Total for Property Taxes</b>	<b>\$10,625,340.00</b>	<b>\$10,851,592.00</b>	<b>\$10,360,383.00</b>
<b>Departmental Income</b>			
1789 - Other Transportation Departmental Income	\$2,067,072.45	\$1,978,831.30	\$2,015,829.03
<b>Total for Departmental Income</b>	<b>\$2,067,072.45</b>	<b>\$1,978,831.30</b>	<b>\$2,015,829.03</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$59,062.36	\$62,059.53	\$127,754.45
2410 - Rental of Real Property	\$2,940.00	\$3,090.00	\$2,400.00
<b>Total for Use of Money and Property</b>	<b>\$62,002.36</b>	<b>\$65,149.53</b>	<b>\$130,154.45</b>
<b>Licenses and Permits</b>			
2590 - Permits Other	\$31,980.00	\$24,175.00	\$17,445.00
<b>Total for Licenses and Permits</b>	<b>\$31,980.00</b>	<b>\$24,175.00</b>	<b>\$17,445.00</b>
<b>Fines and Forfeitures</b>			
2620 - Forfeitures of Deposits	\$500.00	\$500.00	\$1,620.00
<b>Total for Fines and Forfeitures</b>	<b>\$500.00</b>	<b>\$500.00</b>	<b>\$1,620.00</b>
<b>Sales of Property and Compensation for Loss</b>			

County of Dutchess  
Annual Financial Report  
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**D - County Road  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
2650 - Sales of Scrap and Excess Materials	\$4,722.40	\$8,948.74	\$889.00
2655 - Sales Other	\$2,655.00	\$645.00	\$131.00
2665 - Sales of Equipment	\$59,900.00	\$133,725.00	\$85,350.00
2680 - Insurance Recoveries	\$14,977.11	\$20,787.07	\$54,732.13
2690 - Other Compensation For Loss	-	\$452.03	\$3,139.78
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$82,254.51</b>	<b>\$164,557.84</b>	<b>\$144,241.91</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$1,638.63	-	-
2770 - Unclassified <i>Parks</i>	\$2.40	-	-
<b>Total for Other Revenues</b>	<b>\$1,641.03</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>State Aid</b>			
3960 - State Aid Emergency Disaster Assistance	\$520.84	-	\$21,120.58
<b>Total for State Aid</b>	<b>\$520.84</b>	<b>\$0.00</b>	<b>\$21,120.58</b>
<b>Federal Aid</b>			
4960 - Federal Aid Emergency Disaster Assistance	\$4,687.57	-	\$2,311.32
<b>Total for Federal Aid</b>	<b>\$4,687.57</b>	<b>\$0.00</b>	<b>\$2,311.32</b>
<b>Total for Revenues</b>	<b>\$12,875,998.76</b>	<b>\$13,084,805.67</b>	<b>\$12,693,105.29</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	-	\$125,000.00

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**D - County Road  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Operating Transfers</b>	\$0.00	\$0.00	\$125,000.00
<b>Total for Other Sources</b>	\$0.00	\$0.00	\$125,000.00
<b>Total for Revenues and Other Sources</b>	\$12,875,998.76	\$13,084,805.67	\$12,818,105.29

NOT FINAL

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**D - County Road  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Public Safety</b>			
<b>Traffic Control</b>			
33104 - Traffic Control - Contractual	\$504,031.37	\$479,673.23	\$441,783.15
<b>Total for Traffic Control</b>	<b>\$504,031.37</b>	<b>\$479,673.23</b>	<b>\$441,783.15</b>
<b>Total for Public Safety</b>	<b>\$504,031.37</b>	<b>\$479,673.23</b>	<b>\$441,783.15</b>
<b>Transportation</b>			
<b>Highway</b>			
50101 - Highway and Street Administration - Personal Services	\$974,104.60	\$1,011,533.52	\$960,695.02
50104 - Highway and Street Administration - Contractual	\$66,932.35	\$43,634.39	\$46,170.79
50201 - Engineering - Personal Services	\$1,211,025.59	\$1,199,547.65	\$1,128,844.78
50204 - Engineering - Contractual	\$199,818.02	\$283,638.62	\$174,561.56
51101 - Maintenance of Roads - Personal Services	\$3,102,957.19	\$3,134,314.66	\$3,100,653.15
51102 - Maintenance of Roads - Equipment and Capital Outlay	\$22,764.65	-	\$11,286.66
51104 - Maintenance of Roads - Contractual	\$811,923.38	\$1,223,794.42	\$1,223,763.36
51201 - Maintenance of Bridges - Personal Services	\$269,194.37	\$253,734.98	\$268,635.47
51204 - Maintenance of Bridges - Contractual	\$30,605.33	\$58,880.27	\$70,249.92
51421 - Snow Removal - Personal Services	\$609,630.21	\$387,789.04	\$312,079.24
51424 - Snow Removal - Contractual	\$1,180,019.88	\$935,571.30	\$1,085,488.85

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**D - County Road  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Highway</b>	<b>\$8,478,975.57</b>	<b>\$8,532,438.85</b>	<b>\$8,382,428.80</b>
<b>Total for Transportation</b>	<b>\$8,478,975.57</b>	<b>\$8,532,438.85</b>	<b>\$8,382,428.80</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$971,568.00	\$848,028.00	\$735,893.00
90308 - Social Security - Employee Benefits	\$446,328.59	\$436,188.12	\$421,203.51
90408 - Workers' Compensation - Employee Benefits	\$509,993.00	\$478,391.00	\$408,266.00
90458 - Life Insurance - Employee Benefits	\$1,148.65	\$1,182.63	\$1,277.92
90508 - Unemployment Insurance - Employee Benefits	\$16,895.07	\$32,471.24	\$1,612.18
90558 - Disability Insurance - Employee Benefits	\$7,602.46	\$7,417.17	\$9,228.89
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$2,268,792.09	\$2,188,650.68	\$2,120,474.71
90898 - Employee Benefits, Other (Specify) - Employee Benefits <i>Paid Family Leave Insurance</i>	\$7,388.54	\$7,099.37	\$7,258.00
<b>Total for Employee Benefits</b>	<b>\$4,229,716.40</b>	<b>\$3,999,428.21</b>	<b>\$3,705,214.21</b>
<b>Total for Employee Benefits</b>	<b>\$4,229,716.40</b>	<b>\$3,999,428.21</b>	<b>\$3,705,214.21</b>
<b>Total for Expenditures</b>	<b>\$13,212,723.34</b>	<b>\$13,011,540.29</b>	<b>\$12,529,426.16</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$13,212,723.34</b>	<b>\$13,011,540.29</b>	<b>\$12,529,426.16</b>

County of Dutchess  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**D - County Road  
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$4,839,965.19	\$4,766,699.81	\$4,478,020.68
8022 - Restated Fund Balance - Beginning of Year	\$4,839,965.19	\$4,766,699.81	\$4,478,020.68
Add Revenues and Other Sources	\$12,875,998.76	\$13,084,805.67	\$12,818,105.29
Deduct Expenditures and Other Uses	\$13,212,723.34	\$13,011,540.29	\$12,529,426.16
8029 - Fund Balance - End of Year	\$4,503,240.61	\$4,839,965.19	\$4,766,699.81

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County of Dutchess  
Annual Financial Report  
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**DM - Road Machinery  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$1,675,481.08	\$407,244.02	\$945,587.21
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,675,481.08</b>	<b>\$407,244.02</b>	<b>\$945,587.21</b>
<b>Investments</b>			
450 - Investments in Securities	\$60,612.28	\$1,538,350.25	\$566,134.93
<b>Total for Investments</b>	<b>\$60,612.28</b>	<b>\$1,538,350.25</b>	<b>\$566,134.93</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$644.80	-	\$100.17
<b>Total for Net Other Receivables</b>	<b>\$644.80</b>	<b>\$0.00</b>	<b>\$100.17</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$34,500.00	\$32,506.00	\$27,606.00
<b>Total for Other Assets</b>	<b>\$34,500.00</b>	<b>\$32,506.00</b>	<b>\$27,606.00</b>
<b>Total for Assets</b>	<b>\$1,771,238.16</b>	<b>\$1,978,100.27</b>	<b>\$1,539,428.31</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,771,238.16</b>	<b>\$1,978,100.27</b>	<b>\$1,539,428.31</b>

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**DM - Road Machinery  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$236,455.90	\$202,517.83	\$266,310.43
<b>Total for Payables</b>	<b>\$236,455.90</b>	<b>\$202,517.83</b>	<b>\$266,310.43</b>
<b>Due to</b>			
630 - Due To Other Funds	\$39,343.69	\$43,849.59	\$20,704.30
<b>Total for Due to</b>	<b>\$39,343.69</b>	<b>\$43,849.59</b>	<b>\$20,704.30</b>
<b>Total for Liabilities</b>	<b>\$275,799.59</b>	<b>\$246,367.42</b>	<b>\$287,014.73</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$34,500.00	\$32,506.00	\$27,606.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$34,500.00</b>	<b>\$32,506.00</b>	<b>\$27,606.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$770,373.91	\$529,094.55	\$377,453.22
915 - Assigned Unappropriated Fund Balance	\$690,564.66	\$1,170,132.30	\$847,354.36
<b>Total for Assigned Fund Balance</b>	<b>\$1,460,938.57</b>	<b>\$1,699,226.85</b>	<b>\$1,224,807.58</b>
<b>Total for Fund Balance</b>	<b>\$1,495,438.57</b>	<b>\$1,731,732.85</b>	<b>\$1,252,413.58</b>

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**DM - Road Machinery  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$1,771,238.16</b>	<b>\$1,978,100.27</b>	<b>\$1,539,428.31</b>

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County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**DM - Road Machinery  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$2,878,669.00	\$3,535,667.00	\$3,582,689.00
<b>Total for Property Taxes</b>	<b>\$2,878,669.00</b>	<b>\$3,535,667.00</b>	<b>\$3,582,689.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$24,325.48	\$16,937.13	\$28,671.72
<b>Total for Use of Money and Property</b>	<b>\$24,325.48</b>	<b>\$16,937.13</b>	<b>\$28,671.72</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$4,948.40	\$8,348.80	\$2,601.60
2665 - Sales of Equipment	\$2,900.00	\$6,900.00	\$21,050.00
2680 - Insurance Recoveries	\$26,129.82	\$55.00	\$1,564.00
2690 - Other Compensation For Loss	-	-	\$3,020.38
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$33,978.22</b>	<b>\$15,303.80</b>	<b>\$28,235.98</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$6,492.83	\$693.00	\$695.37
<b>Total for Other Revenues</b>	<b>\$6,492.83</b>	<b>\$693.00</b>	<b>\$695.37</b>
<b>Total for Revenues</b>	<b>\$2,943,465.53</b>	<b>\$3,568,600.93</b>	<b>\$3,640,292.07</b>
<b>Total for Revenues and Other Sources</b>	<b>\$2,943,465.53</b>	<b>\$3,568,600.93</b>	<b>\$3,640,292.07</b>

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**DM - Road Machinery  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Highway</b>			
51301 - Machinery - Personal Services	\$805,626.05	\$773,562.91	\$854,918.58
51302 - Machinery - Equipment and Capital Outlay	\$6,894.92	\$72,745.29	\$62,519.60
51304 - Machinery - Contractual	\$1,756,472.09	\$1,657,800.05	\$1,753,410.24
<b>Total for Highway</b>	<b>\$2,568,993.06</b>	<b>\$2,504,108.25</b>	<b>\$2,670,848.42</b>
<b>Total for Transportation</b>	<b>\$2,568,993.06</b>	<b>\$2,504,108.25</b>	<b>\$2,670,848.42</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$136,015.00	\$125,131.00	\$103,954.00
90308 - Social Security - Employee Benefits	\$64,932.89	\$60,015.55	\$66,248.87
90408 - Workers' Compensation - Employee Benefits	\$49,424.00	\$46,361.00	\$42,962.00
90558 - Disability Insurance - Employee Benefits	\$993.84	\$871.40	\$1,188.04
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$305,074.66	\$298,154.62	\$292,276.98
90898 - Employee Benefits, Other (Specify) - Employee Benefits <i>Paid Family Leave Insurance</i>	\$1,142.36	\$1,065.84	\$1,247.07
<b>Total for Employee Benefits</b>	<b>\$557,582.75</b>	<b>\$531,599.41</b>	<b>\$507,876.96</b>
<b>Total for Employee Benefits</b>	<b>\$557,582.75</b>	<b>\$531,599.41</b>	<b>\$507,876.96</b>

County of Dutchess  
 Annual Financial Report  
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**DM - Road Machinery  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Debt Service</b>			
<b>Debt Service</b>			
97886 - Leases - Debt Principal	\$52,308.51	\$51,591.96	\$50,895.89
97887 - Leases - Debt Interest	\$875.49	\$1,982.04	\$2,640.61
<b>Total for Debt Service</b>	<b>\$53,184.00</b>	<b>\$53,574.00</b>	<b>\$53,536.50</b>
<b>Total for Debt Service</b>	<b>\$53,184.00</b>	<b>\$53,574.00</b>	<b>\$53,536.50</b>
<b>Total for Expenditures</b>	<b>\$3,179,759.81</b>	<b>\$3,089,281.66</b>	<b>\$3,232,261.88</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$3,179,759.81</b>	<b>\$3,089,281.66</b>	<b>\$3,232,261.88</b>

County of Dutchess  
 Annual Financial Report  
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**DM - Road Machinery  
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$1,731,732.85	\$1,252,413.58	\$844,385.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	\$1.61
8022 - Restated Fund Balance - Beginning of Year	\$1,731,732.85	\$1,252,413.58	\$844,383.39
Add Revenues and Other Sources	\$2,943,465.53	\$3,568,600.93	\$3,640,292.07
Deduct Expenditures and Other Uses	\$3,179,759.81	\$3,089,281.66	\$3,232,261.88
8029 - Fund Balance - End of Year	\$1,495,438.57	\$1,731,732.85	\$1,252,413.58

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County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**EA - Enterprise Airport  
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Current Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$1,065,987.36	\$880,651.67	\$1,277,538.52
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,065,987.36</b>	<b>\$880,651.67</b>	<b>\$1,277,538.52</b>
<b>Investments</b>			
450 - Investments in Securities	\$2,230,506.77	\$1,515,279.71	\$1,447,097.07
<b>Total for Investments</b>	<b>\$2,230,506.77</b>	<b>\$1,515,279.71</b>	<b>\$1,447,097.07</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$221,531.86	\$218,516.62	\$158,585.61
381 - Accrued Interest Receivable	-	\$10,794.12	\$10,498.48
454 - Leases Receivable	\$3,742,560.34	\$3,572,704.61	\$3,634,944.84
<b>Total for Net Other Receivables</b>	<b>\$3,964,092.20</b>	<b>\$3,802,015.35</b>	<b>\$3,804,028.93</b>
<b>Due From</b>			
391 - Due From Other Funds	-	\$181,955.64	\$44,900.00
410 - Due from State and Federal Government	\$329,332.74	\$448,034.11	\$1,582,236.60
440 - Due from Other Governments xx	\$7,416.51	\$6,963.72	-
<b>Total for Due From</b>	<b>\$336,749.25</b>	<b>\$636,953.47</b>	<b>\$1,627,136.60</b>

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**EA - Enterprise Airport  
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
<b>Other Assets</b>			
480 - Prepaid Expenses	\$24,842.00	\$21,385.00	\$18,639.00
<b>Total for Other Assets</b>	<b>\$24,842.00</b>	<b>\$21,385.00</b>	<b>\$18,639.00</b>
<b>Total for Current Assets</b>	<b>\$7,622,177.58</b>	<b>\$6,856,285.20</b>	<b>\$8,174,440.12</b>
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			
101 - Land	\$3,136,399.09	\$3,136,399.09	\$3,136,399.09
105 - Construction Work In Progress	\$1,940,099.59	\$1,587,668.42	\$1,870,610.83
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$5,076,498.68</b>	<b>\$4,724,067.51</b>	<b>\$5,007,009.92</b>
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$15,238,943.99	\$15,238,943.99	\$14,287,239.02
104 - Machinery and Equipment	\$6,715,455.00	\$6,247,939.65	\$5,666,809.31
106 - Infrastructure	\$33,983,276.62	\$33,957,978.76	\$33,907,811.74
107 - Other Capital Assets	\$179,880.00	\$179,880.00	\$179,880.00
<b>Total for Depreciable Capital Assets</b>	<b>\$56,117,555.61</b>	<b>\$55,624,742.40</b>	<b>\$54,041,740.07</b>
<b>Accumulated Depreciation</b>			
112 - Accumulated Depreciation Buildings	(\$6,918,218.62)	(\$6,231,176.08)	(\$5,616,435.66)
114 - Accumulated Depreciation Machinery and Equipment	(\$3,357,022.56)	(\$3,048,159.55)	(\$2,764,418.12)
116 - Accumulated Depreciation Infrastructure	(\$30,156,974.70)	(\$29,593,817.68)	(\$28,587,126.25)
117 - Accumulated Depreciation Other Capital Assets	(\$179,880.00)	(\$179,880.00)	(\$179,880.00)

County of Dutchess  
Annual Financial Report  
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**EA - Enterprise Airport  
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Accumulated Depreciation</b>	(\$40,612,095.88)	(\$39,053,033.31)	(\$37,147,860.03)
<b>Total for Non-Current Assets</b>	\$20,581,958.41	\$21,295,776.60	\$21,900,889.96
<b>Total for Assets</b>	\$28,204,135.99	\$28,152,061.80	\$30,075,330.08
<b>Deferred Outflows</b>			
<b>Deferred Outflows of Resources</b>			
495 - Deferred Outflow of Resources	\$352,054.00	\$512,464.00	\$934,621.00
496 - Deferred Outflow of Resources Pensions	\$213,356.00	\$255,326.00	\$261,451.00
<b>Total for Deferred Outflows of Resources</b>	\$565,410.00	\$767,790.00	\$1,196,072.00
<b>Total for Deferred Outflows</b>	\$565,410.00	\$767,790.00	\$1,196,072.00
<b>Total for Assets and Deferred Outflows</b>	\$28,769,545.99	\$28,919,851.80	\$31,271,402.08

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**EA - Enterprise Airport  
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$249,945.79	\$216,485.40	\$1,731,816.18
601 - Accrued Liabilities	\$20,543.09	\$38,230.25	\$18,933.63
605 - Retained Percentages Contracts Payable	-	-	\$36,487.00
615 - Customers Deposits	\$1,350.00	\$1,350.00	\$1,350.00
<b>Total for Payables</b>	<b>\$271,838.88</b>	<b>\$256,065.65</b>	<b>\$1,788,586.81</b>
<b>Due to</b>			
630 - Due To Other Funds	\$521,586.49	\$319,737.35	\$846,591.61
<b>Total for Due to</b>	<b>\$521,586.49</b>	<b>\$319,737.35</b>	<b>\$846,591.61</b>
<b>Other Current Liabilities</b>			
688 - Other Liabilities <i>unamortized bond premium</i>	\$135,197.38	\$143,529.03	\$95,090.50
<b>Total for Other Current Liabilities</b>	<b>\$135,197.38</b>	<b>\$143,529.03</b>	<b>\$95,090.50</b>
<b>Total for Current Liabilities</b>	<b>\$928,622.75</b>	<b>\$719,332.03</b>	<b>\$2,730,268.92</b>
<b>Long-Term Obligations</b>			
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$293,242.00	\$268,028.00	\$329,514.00

County of Dutchess  
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**EA - Enterprise Airport  
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
683 - Other Post Employment Benefits	\$2,400,095.00	\$2,520,917.00	\$2,218,802.00
687 - Compensated Absences	\$356,463.84	\$345,081.65	\$61,281.74
<b>Total for Other Long-Term Obligations</b>	<b>\$3,049,800.84</b>	<b>\$3,134,026.65</b>	<b>\$2,609,597.74</b>
<b>Debt Obligations</b>			
628 - Bonds Payable	\$2,077,648.44	\$2,235,609.15	\$1,576,095.15
<b>Total for Debt Obligations</b>	<b>\$2,077,648.44</b>	<b>\$2,235,609.15</b>	<b>\$1,576,095.15</b>
<b>Total for Long-Term Obligations</b>	<b>\$5,127,449.28</b>	<b>\$5,369,635.80</b>	<b>\$4,185,692.89</b>
<b>Total for Liabilities</b>	<b>\$6,056,072.03</b>	<b>\$6,088,967.83</b>	<b>\$6,915,961.81</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources <i>various</i>	\$4,584,807.78	\$4,221,209.61	\$4,576,098.38
697 - Deferred Inflow of Resources Pensions	\$25,815.00	\$153,568.00	\$30,052.00
<b>Total for Deferred Inflows of Resources</b>	<b>\$4,610,622.78</b>	<b>\$4,374,777.61</b>	<b>\$4,606,150.38</b>
<b>Total for Deferred Inflows</b>	<b>\$4,610,622.78</b>	<b>\$4,374,777.61</b>	<b>\$4,606,150.38</b>
<b>Net Position</b>			
<b>Restricted Net Position</b>			
920 - Net Assets Invested in Capital Assets Net of Related Debt	\$18,369,112.59	\$18,916,638.42	\$20,229,704.31
922 - Net Assets Restricted for Debt	\$2,057,284.82	\$2,236,703.74	\$1,528,751.21

County of Dutchess  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**EA - Enterprise Airport  
 Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
923 - Net Assets Restricted for Other Purposes <i>capital project cash</i>	\$979,571.19	\$1,350,403.08	\$1,350,403.08
<b>Total for Restricted Net Position</b>	<b>\$21,405,968.60</b>	<b>\$22,503,745.24</b>	<b>\$23,108,858.60</b>
<b>Unrestricted Net Position</b>			
924 - Net Assets Unrestricted Deficit	(\$3,303,117.42)	(\$4,047,638.88)	(\$3,359,568.71)
<b>Total for Unrestricted Net Position</b>	<b>(\$3,303,117.42)</b>	<b>(\$4,047,638.88)</b>	<b>(\$3,359,568.71)</b>
<b>Total for Net Position</b>	<b>\$18,102,851.18</b>	<b>\$18,456,106.36</b>	<b>\$19,749,289.89</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$28,769,545.99</b>	<b>\$28,919,851.80</b>	<b>\$31,271,402.08</b>

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**EA - Enterprise Airport  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
1770 - Airport Fees and Rentals	\$817,062.16	\$955,622.84	\$782,510.13
<b>Total for Departmental Income</b>	<b>\$817,062.16</b>	<b>\$955,622.84</b>	<b>\$782,510.13</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$296,341.83	\$225,656.07	\$263,070.64
2410 - Rental of Real Property	\$218,873.20	\$200,289.08	\$187,276.01
2421 - Lease Payments Collected	\$714,614.94	\$586,750.57	\$538,726.15
2440 - Rental Other <i>various</i>	\$379.82	\$1,550.13	\$972.55
<b>Total for Use of Money and Property</b>	<b>\$1,230,209.79</b>	<b>\$1,014,245.85</b>	<b>\$990,045.35</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	-	-	\$158.40
2655 - Sales Other	-	\$4,800.00	-
2665 - Sales of Equipment	-	\$14,250.00	-
2680 - Insurance Recoveries	-	\$6,174.01	-
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$0.00</b>	<b>\$25,224.01</b>	<b>\$158.40</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$39,603.34	\$44,358.63	\$42,095.63
2770 - Unclassified <i>gate badge</i>	\$20.00	-	\$120.00

County of Dutchess  
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**EA - Enterprise Airport  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Other Revenues</b>	<b>\$39,623.34</b>	<b>\$44,358.63</b>	<b>\$42,215.63</b>
<b>State Aid</b>			
3589 - State Aid Other Transportation	\$99,820.99	\$86,188.29	\$317,497.96
<b>Total for State Aid</b>	<b>\$99,820.99</b>	<b>\$86,188.29</b>	<b>\$317,497.96</b>
<b>Federal Aid</b>			
4589 - Federal Aid Other Transportation	\$200,012.86	\$656,725.48	\$2,953,156.20
<b>Total for Federal Aid</b>	<b>\$200,012.86</b>	<b>\$656,725.48</b>	<b>\$2,953,156.20</b>
<b>Total for Revenues</b>	<b>\$2,386,729.14</b>	<b>\$2,782,365.10</b>	<b>\$5,085,583.67</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$1,398,211.00	\$321,200.68	\$213,423.31
<b>Total for Operating Transfers</b>	<b>\$1,398,211.00</b>	<b>\$321,200.68</b>	<b>\$213,423.31</b>
<b>Total for Other Sources</b>	<b>\$1,398,211.00</b>	<b>\$321,200.68</b>	<b>\$213,423.31</b>
<b>Total for Revenues and Other Sources</b>	<b>\$3,784,940.14</b>	<b>\$3,103,565.78</b>	<b>\$5,299,006.98</b>

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**EA - Enterprise Airport  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19944 - Depreciation - Contractual	\$1,559,062.57	\$1,905,173.28	\$1,849,800.57
<b>Total for Special Items</b>	<b>\$1,559,062.57</b>	<b>\$1,905,173.28</b>	<b>\$1,849,800.57</b>
<b>Total for General Government Support</b>	<b>\$1,559,062.57</b>	<b>\$1,905,173.28</b>	<b>\$1,849,800.57</b>
<b>Transportation</b>			
<b>Public Transportation</b>			
56101 - Airport - Personal Services	\$575,498.52	\$593,029.01	\$485,117.80
56104 - Airport - Contractual	\$1,274,866.89	\$618,917.36	\$601,252.05
56108 - Airport - Employee Benefits	\$679,876.58	\$967,910.17	\$686,395.99
<b>Total for Public Transportation</b>	<b>\$2,530,241.99</b>	<b>\$2,179,856.54</b>	<b>\$1,772,765.84</b>
<b>Total for Transportation</b>	<b>\$2,530,241.99</b>	<b>\$2,179,856.54</b>	<b>\$1,772,765.84</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97107 - Serial Bonds - Debt Interest	\$64,931.76	\$68,037.96	\$47,062.83
<b>Total for Debt Service</b>	<b>\$64,931.76</b>	<b>\$68,037.96</b>	<b>\$47,062.83</b>

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**EA - Enterprise Airport  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Debt Service</b>	<b>\$64,931.76</b>	<b>\$68,037.96</b>	<b>\$47,062.83</b>
<b>Total for Expenditures</b>	<b>\$4,154,236.32</b>	<b>\$4,153,067.78</b>	<b>\$3,669,629.24</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$4,154,236.32</b>	<b>\$4,153,067.78</b>	<b>\$3,669,629.24</b>

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County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**EA - Enterprise Airport  
Changes in Net Position**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$18,456,106.36	\$19,749,289.89	\$18,119,912.15
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Net Position	\$16,041.00	-	-
<i>Correct Deferred Outflows GASB 68</i>			
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Net Position	-	\$243,681.53	-
8022 - Restated Net Position - Beginning of Year	\$18,472,147.36	\$19,505,608.36	\$18,119,912.15
Add Revenues and Other Sources	\$3,784,940.14	\$3,103,565.78	\$5,299,006.98
Deduct Expenditures and Other Uses	\$4,154,236.32	\$4,153,067.78	\$3,669,629.24
8029 - Net Position - End of Year	\$18,102,851.18	\$18,456,106.36	\$19,749,289.89

County of Dutchess  
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**EA - Enterprise Airport  
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
2199 - Est Rev - Departmental Income	\$1,517,229.00	\$1,485,377.00	\$1,448,523.00
2499 - Est Rev - Use of Money and Property	\$279,174.00	\$242,740.00	\$210,819.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$18,000.00	\$18,000.00	\$16,000.00
2799 - Est Rev - Other Revenues	\$60.00	\$60.00	\$40.00
<b>Total for Estimated Revenue</b>	<b>\$1,814,463.00</b>	<b>\$1,746,177.00</b>	<b>\$1,675,382.00</b>
<b>Estimated Other Sources</b>			
5099 - Est Rev - Operating Transfers	-	\$350,000.00	-
<b>Total for Estimated Other Sources</b>	<b>\$0.00</b>	<b>\$350,000.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$1,814,463.00</b>	<b>\$2,096,177.00</b>	<b>\$1,675,382.00</b>

County of Dutchess  
 Annual Financial Report  
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**EA - Enterprise Airport  
 Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
5999 - App - Transportation	\$1,164,356.00	\$1,442,975.00	\$1,177,923.00
9199 - App - Employee Benefits	\$424,577.00	\$404,290.00	\$355,025.00
<b>Total for Estimated Appropriations</b>	<b>\$1,588,933.00</b>	<b>\$1,847,265.00</b>	<b>\$1,532,948.00</b>
<b>Estimated Other Uses</b>			
9899 - App - Debt Service	\$225,530.00	\$248,912.00	\$142,434.00
<b>Total for Estimated Other Uses</b>	<b>\$225,530.00</b>	<b>\$248,912.00</b>	<b>\$142,434.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$1,814,463.00</b>	<b>\$2,096,177.00</b>	<b>\$1,675,382.00</b>

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**ET - Enterprise Transportation  
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Current Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$6,436,359.70	\$6,388,155.97	\$3,920,672.27
223 - Cash With Fiscal Agent	-	-	\$92,684.01
<b>Total for Cash and Cash Equivalents</b>	<b>\$6,436,359.70</b>	<b>\$6,388,155.97</b>	<b>\$4,013,356.28</b>
<b>Investments</b>			
450 - Investments in Securities	\$3,940,338.88	\$1,989,045.84	\$803,902.66
<b>Total for Investments</b>	<b>\$3,940,338.88</b>	<b>\$1,989,045.84</b>	<b>\$803,902.66</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$174,024.96	\$180,740.27	\$168,224.74
<b>Total for Net Other Receivables</b>	<b>\$174,024.96</b>	<b>\$180,740.27</b>	<b>\$168,224.74</b>
<b>Due From</b>			
410 - Due from State and Federal Government	\$2,256,304.02	\$4,015,467.54	\$4,266,851.63
<b>Total for Due From</b>	<b>\$2,256,304.02</b>	<b>\$4,015,467.54</b>	<b>\$4,266,851.63</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$219,953.00	\$189,893.00	\$126,863.00
<b>Total for Other Assets</b>	<b>\$219,953.00</b>	<b>\$189,893.00</b>	<b>\$126,863.00</b>

County of Dutchess  
Annual Financial Report  
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**ET - Enterprise Transportation  
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Current Assets</b>	<b>\$13,026,980.56</b>	<b>\$12,763,302.62</b>	<b>\$9,379,198.31</b>
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			
101 - Land	\$248,964.77	\$248,964.77	\$248,964.77
105 - Construction Work In Progress	\$4,484,703.15	\$1,915,969.58	\$763,662.50
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$4,733,667.92</b>	<b>\$2,164,934.35</b>	<b>\$1,012,627.27</b>
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$11,621,737.90	\$11,570,055.61	\$9,554,810.70
103 - Improvements Other Than Buildings	\$39,090.58	\$39,090.58	\$39,090.58
104 - Machinery and Equipment	\$26,091,942.38	\$24,725,857.08	\$22,156,038.92
106 - Infrastructure	\$2,663,262.59	\$2,663,262.59	\$2,663,262.59
124 - Intangible Lease Asset - Machinery and Equipment	\$138,675.10	\$138,816.39	\$138,816.39
<b>Total for Depreciable Capital Assets</b>	<b>\$40,554,708.55</b>	<b>\$39,137,082.25</b>	<b>\$34,552,019.18</b>
<b>Accumulated Depreciation</b>			
112 - Accumulated Depreciation Buildings	(\$8,489,376.25)	(\$8,146,683.09)	(\$7,992,735.61)
113 - Accumulated Depreciation Improvements Other than Buildings	(\$23,454.36)	(\$19,545.30)	(\$15,636.24)
114 - Accumulated Depreciation Machinery and Equipment	(\$18,463,783.00)	(\$17,683,027.60)	(\$17,252,520.54)
116 - Accumulated Depreciation Infrastructure	(\$2,663,262.59)	(\$2,396,936.33)	(\$2,130,610.08)
134 - Accumulated Amortization, Intangible Lease Asset - Machinery and Equipment	(\$138,675.10)	(\$104,112.30)	(\$69,408.20)
<b>Total for Accumulated Depreciation</b>	<b>(\$29,778,551.30)</b>	<b>(\$28,350,304.62)</b>	<b>(\$27,460,910.67)</b>

County of Dutchess  
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**ET - Enterprise Transportation  
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Non-Current Assets</b>	<b>\$15,509,825.17</b>	<b>\$12,951,711.98</b>	<b>\$8,103,735.78</b>
<b>Total for Assets</b>	<b>\$28,536,805.73</b>	<b>\$25,715,014.60</b>	<b>\$17,482,934.09</b>
<b>Deferred Outflows</b>			
<b>Deferred Outflows of Resources</b>			
495 - Deferred Outflow of Resources	\$44,437.00	\$157,707.00	-
496 - Deferred Outflow of Resources Pensions	\$2,276,078.00	\$3,025,099.00	\$3,206,120.00
<b>Total for Deferred Outflows of Resources</b>	<b>\$2,320,515.00</b>	<b>\$3,182,806.00</b>	<b>\$3,206,120.00</b>
<b>Total for Deferred Outflows</b>	<b>\$2,320,515.00</b>	<b>\$3,182,806.00</b>	<b>\$3,206,120.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$30,857,320.73</b>	<b>\$28,897,820.60</b>	<b>\$20,689,054.09</b>

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**ET - Enterprise Transportation  
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$2,252,344.70	\$1,788,903.23	\$1,372,241.85
601 - Accrued Liabilities	\$149,526.48	\$62,384.66	\$320.95
605 - Retained Percentages Contracts Payable	-	-	\$16,418.40
<b>Total for Payables</b>	<b>\$2,401,871.18</b>	<b>\$1,851,287.89</b>	<b>\$1,388,981.20</b>
<b>Due to</b>			
630 - Due To Other Funds	\$457,526.41	\$1,556,342.72	\$345,698.72
<b>Total for Due to</b>	<b>\$457,526.41</b>	<b>\$1,556,342.72</b>	<b>\$345,698.72</b>
<b>Other Current Liabilities</b>			
688 - Other Liabilities <i>Premiums</i>	\$48,739.63	\$56,839.01	\$64,938.39
<b>Total for Other Current Liabilities</b>	<b>\$48,739.63</b>	<b>\$56,839.01</b>	<b>\$64,938.39</b>
<b>Total for Current Liabilities</b>	<b>\$2,908,137.22</b>	<b>\$3,464,469.62</b>	<b>\$1,799,618.31</b>
<b>Long-Term Obligations</b>			
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$3,519,588.00	\$3,360,376.00	\$4,529,935.00
682 - Lease Liability	-	\$35,300.45	\$70,174.40

County of Dutchess  
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**ET - Enterprise Transportation  
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
683 - Other Post Employment Benefits	\$371,325.00	\$874,721.00	\$329,190.00
687 - Compensated Absences	\$656,986.24	\$643,821.75	\$254,923.78
<b>Total for Other Long-Term Obligations</b>	<b>\$4,547,899.24</b>	<b>\$4,914,219.20</b>	<b>\$5,184,223.18</b>
<b>Debt Obligations</b>			
628 - Bonds Payable	\$52,385.82	\$86,824.96	\$127,766.08
<b>Total for Debt Obligations</b>	<b>\$52,385.82</b>	<b>\$86,824.96</b>	<b>\$127,766.08</b>
<b>Total for Long-Term Obligations</b>	<b>\$4,600,285.06</b>	<b>\$5,001,044.16</b>	<b>\$5,311,989.26</b>
<b>Total for Liabilities</b>	<b>\$7,508,422.28</b>	<b>\$8,465,513.78</b>	<b>\$7,111,607.57</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources <i>OPEB</i>	\$180,702.00	\$301,933.00	\$146,600.00
697 - Deferred Inflow of Resources Pensions	\$309,871.00	\$1,925,386.00	\$413,152.00
<b>Total for Deferred Inflows of Resources</b>	<b>\$490,573.00</b>	<b>\$2,227,319.00</b>	<b>\$559,752.00</b>
<b>Total for Deferred Inflows</b>	<b>\$490,573.00</b>	<b>\$2,227,319.00</b>	<b>\$559,752.00</b>
<b>Net Position</b>			
<b>Restricted Net Position</b>			
920 - Net Assets Invested in Capital Assets Net of Related Debt	\$15,408,699.72	\$12,772,747.56	\$7,840,856.91
922 - Net Assets Restricted for Debt	\$71,239.45	\$133,890.64	\$217,805.09

County of Dutchess  
Annual Financial Report  
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**ET - Enterprise Transportation  
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
923 - Net Assets Restricted for Other Purposes <i>capital project cash</i>	\$803,605.88	\$865,376.50	\$865,376.50
<b>Total for Restricted Net Position</b>	<b>\$16,283,545.05</b>	<b>\$13,772,014.70</b>	<b>\$8,924,038.50</b>
<b>Unrestricted Net Position</b>			
924 - Net Assets Unrestricted Deficit	\$6,574,780.40	\$4,432,973.12	\$4,093,656.02
<b>Total for Unrestricted Net Position</b>	<b>\$6,574,780.40</b>	<b>\$4,432,973.12</b>	<b>\$4,093,656.02</b>
<b>Total for Net Position</b>	<b>\$22,858,325.45</b>	<b>\$18,204,987.82</b>	<b>\$13,017,694.52</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$30,857,320.73</b>	<b>\$28,897,820.60</b>	<b>\$20,689,054.09</b>

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**ET - Enterprise Transportation  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
1750 - Bus Operations	\$1,213,179.48	\$1,313,220.26	\$1,210,140.69
1789 - Other Transportation Departmental Income	\$70,101.50	\$60,672.50	\$11,742.50
<b>Total for Departmental Income</b>	<b>\$1,283,280.98</b>	<b>\$1,373,892.76</b>	<b>\$1,221,883.19</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$225,458.01	\$186,553.62	\$87,854.02
<b>Total for Use of Money and Property</b>	<b>\$225,458.01</b>	<b>\$186,553.62</b>	<b>\$87,854.02</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$1,962.00	\$1,155.20	\$1,034.00
2655 - Sales Other	-	\$20.00	\$864.00
2665 - Sales of Equipment	\$1,866,204.93	\$9,056.28	\$12,070.37
2680 - Insurance Recoveries	\$127,686.37	\$67,253.64	\$61,181.79
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$1,995,853.30</b>	<b>\$77,485.12</b>	<b>\$75,150.16</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$33,040.60	\$8,606.47	\$55,286.85
2770 - Unclassified	-	\$674.03	-
<b>Total for Other Revenues</b>	<b>\$33,040.60</b>	<b>\$9,280.50</b>	<b>\$55,286.85</b>
<b>State Aid</b>			

County of Dutchess  
Annual Financial Report  
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**ET - Enterprise Transportation  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
3589 - State Aid Other Transportation	\$6,230,331.65	\$6,886,161.44	\$6,767,831.46
<b>Total for State Aid</b>	<b>\$6,230,331.65</b>	<b>\$6,886,161.44</b>	<b>\$6,767,831.46</b>
<b>Federal Aid</b>			
4589 - Federal Aid Other Transportation	\$9,095,681.58	\$11,400,267.00	\$8,859,216.70
<b>Total for Federal Aid</b>	<b>\$9,095,681.58</b>	<b>\$11,400,267.00</b>	<b>\$8,859,216.70</b>
<b>Total for Revenues</b>	<b>\$18,863,646.12</b>	<b>\$19,933,640.44</b>	<b>\$17,067,222.38</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$2,764,329.25	\$5,312,128.00	\$2,747,909.00
<b>Total for Operating Transfers</b>	<b>\$2,764,329.25</b>	<b>\$5,312,128.00</b>	<b>\$2,747,909.00</b>
<b>Total for Other Sources</b>	<b>\$2,764,329.25</b>	<b>\$5,312,128.00</b>	<b>\$2,747,909.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$21,627,975.37</b>	<b>\$25,245,768.44</b>	<b>\$19,815,131.38</b>

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**ET - Enterprise Transportation  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19944 - Depreciation - Contractual	\$2,035,849.70	\$1,758,237.88	\$1,269,064.92
<b>Total for Special Items</b>	<b>\$2,035,849.70</b>	<b>\$1,758,237.88</b>	<b>\$1,269,064.92</b>
<b>Total for General Government Support</b>	<b>\$2,035,849.70</b>	<b>\$1,758,237.88</b>	<b>\$1,269,064.92</b>
<b>Transportation</b>			
<b>Public Transportation</b>			
56301 - Bus Operations - Personal Services	\$6,783,877.79	\$6,981,742.20	\$6,866,003.00
56304 - Bus Operations - Contractual	\$5,881,750.39	\$3,853,054.76	\$3,973,106.23
56308 - Bus Operations - Employee Benefits	\$2,410,962.50	\$6,955,799.53	\$4,358,023.35
<b>Total for Public Transportation</b>	<b>\$15,076,590.68</b>	<b>\$17,790,596.49</b>	<b>\$15,197,132.58</b>
<b>Total for Transportation</b>	<b>\$15,076,590.68</b>	<b>\$17,790,596.49</b>	<b>\$15,197,132.58</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97007 - Term Bonds - Debt Interest	\$2,749.56	\$4,132.66	\$5,436.36
97887 - Leases - Debt Interest	\$1,863.80	\$2,119.38	\$1,040.88

County of Dutchess  
 Annual Financial Report  
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**ET - Enterprise Transportation  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Debt Service</b>	<b>\$4,613.36</b>	<b>\$6,252.04</b>	<b>\$6,477.24</b>
<b>Total for Debt Service</b>	<b>\$4,613.36</b>	<b>\$6,252.04</b>	<b>\$6,477.24</b>
<b>Total for Expenditures</b>	<b>\$17,117,053.74</b>	<b>\$19,555,086.41</b>	<b>\$16,472,674.74</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$17,117,053.74</b>	<b>\$19,555,086.41</b>	<b>\$16,472,674.74</b>

NOT FINISHED

County of Dutchess  
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**ET - Enterprise Transportation  
Changes in Net Position**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$18,204,987.82	\$13,017,694.52	\$9,675,237.88
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Net Position	\$142,416.00	-	-
<i>Correct Deferred Outflows GASB 68</i>			
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Net Position	-	\$503,388.73	-
8022 - Restated Net Position - Beginning of Year	\$18,347,403.82	\$12,514,305.79	\$9,675,237.88
Add Revenues and Other Sources	\$21,627,975.37	\$25,245,768.44	\$19,815,131.38
Deduct Expenditures and Other Uses	\$17,117,053.74	\$19,555,086.41	\$16,472,674.74
8029 - Net Position - End of Year	\$22,858,325.45	\$18,204,987.82	\$13,017,694.52

NO

County of Dutchess  
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**ET - Enterprise Transportation  
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
2199 - Est Rev - Departmental Income	\$1,397,860.00	\$1,403,291.00	\$1,332,809.00
2499 - Est Rev - Use of Money and Property	\$100,000.00	\$100,000.00	\$5,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$34,000.00	\$32,000.00	\$24,000.00
3099 - Est Rev - State Aid	\$5,026,324.00	\$4,898,532.00	\$3,492,920.00
4099 - Est Rev - Federal Aid	\$6,196,063.00	\$6,816,205.00	\$7,300,101.00
<b>Total for Estimated Revenue</b>	<b>\$12,754,247.00</b>	<b>\$13,250,028.00</b>	<b>\$12,154,830.00</b>
<b>Estimated Other Sources</b>			
5099 - Est Rev - Operating Transfers	\$2,783,137.00	\$2,510,023.00	\$2,463,920.00
<b>Total for Estimated Other Sources</b>	<b>\$2,783,137.00</b>	<b>\$2,510,023.00</b>	<b>\$2,463,920.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$15,537,384.00</b>	<b>\$15,760,051.00</b>	<b>\$14,618,750.00</b>

County of Dutchess  
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**ET - Enterprise Transportation  
 Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
5999 - App - Transportation	\$11,544,325.00	\$11,720,482.00	\$11,163,107.00
9199 - App - Employee Benefits	\$3,961,755.00	\$4,002,381.00	\$3,410,569.00
<b>Total for Estimated Appropriations</b>	<b>\$15,506,080.00</b>	<b>\$15,722,863.00</b>	<b>\$14,573,676.00</b>
<b>Estimated Other Uses</b>			
9899 - App - Debt Service	\$31,304.00	\$37,188.00	\$45,074.00
<b>Total for Estimated Other Uses</b>	<b>\$31,304.00</b>	<b>\$37,188.00</b>	<b>\$45,074.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$15,537,384.00</b>	<b>\$15,760,051.00</b>	<b>\$14,618,750.00</b>

County of Dutchess  
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**H - Capital Projects  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$7,175,649.53	\$3,241,060.57	\$6,352,121.35
<b>Total for Cash and Cash Equivalents</b>	<b>\$7,175,649.53</b>	<b>\$3,241,060.57</b>	<b>\$6,352,121.35</b>
<b>Investments</b>			
450 - Investments in Securities	\$52,769,624.28	\$68,842,699.83	\$66,826,766.17
<b>Total for Investments</b>	<b>\$52,769,624.28</b>	<b>\$68,842,699.83</b>	<b>\$66,826,766.17</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$130,698.00	-	-
<b>Total for Net Other Receivables</b>	<b>\$130,698.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Due From</b>			
391 - Due From Other Funds	-	\$1,850.58	\$2,997,612.43
410 - Due from State and Federal Government	\$3,959,299.62	\$3,785,356.83	\$6,258,408.64
<b>Total for Due From</b>	<b>\$3,959,299.62</b>	<b>\$3,787,207.41</b>	<b>\$9,256,021.07</b>
<b>Total for Assets</b>	<b>\$64,035,271.43</b>	<b>\$75,870,967.81</b>	<b>\$82,434,908.59</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$64,035,271.43</b>	<b>\$75,870,967.81</b>	<b>\$82,434,908.59</b>

County of Dutchess  
Annual Financial Report  
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**H - Capital Projects  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$6,658,424.07	\$13,830,663.40	\$12,543,005.25
<b>Total for Payables</b>	<b>\$6,658,424.07</b>	<b>\$13,830,663.40</b>	<b>\$12,543,005.25</b>
<b>Due to</b>			
630 - Due To Other Funds	\$6,116,277.74	\$1,566,103.65	\$4,418,910.03
<b>Total for Due to</b>	<b>\$6,116,277.74</b>	<b>\$1,566,103.65</b>	<b>\$4,418,910.03</b>
<b>Total for Liabilities</b>	<b>\$12,774,701.81</b>	<b>\$15,396,767.05</b>	<b>\$16,961,915.28</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	-	-	\$65,472,993.31
915 - Assigned Unappropriated Fund Balance	\$51,260,569.62	\$60,474,200.76	-
<b>Total for Assigned Fund Balance</b>	<b>\$51,260,569.62</b>	<b>\$60,474,200.76</b>	<b>\$65,472,993.31</b>
<b>Total for Fund Balance</b>	<b>\$51,260,569.62</b>	<b>\$60,474,200.76</b>	<b>\$65,472,993.31</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$64,035,271.43</b>	<b>\$75,870,967.81</b>	<b>\$82,434,908.59</b>

County of Dutchess  
Annual Financial Report  
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**H - Capital Projects  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Intergovernmental Charges</b>			
2397 - Capital Projects Other Governments <i>NYC Comptroller and Town of Beekman</i>	\$230,698.00	-	-
<b>Total for Intergovernmental Charges</b>	<b>\$230,698.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$2,807,705.86	\$4,083,751.62	\$3,722,669.59
<b>Total for Use of Money and Property</b>	<b>\$2,807,705.86</b>	<b>\$4,083,751.62</b>	<b>\$3,722,669.59</b>
<b>Other Revenues</b>			
2710 - Premium on Obligations	\$466,213.30	\$2,769,879.26	\$2,554,861.80
<b>Total for Other Revenues</b>	<b>\$466,213.30</b>	<b>\$2,769,879.26</b>	<b>\$2,554,861.80</b>
<b>State Aid</b>			
3097 - State Aid Capital Projects	\$364,985.17	\$274,196.75	-
3285 - State Aid Community College Construction	\$783,483.22	\$274,211.49	\$759,598.86
3286 - State Aid Community College Equipment	-	-	\$56,013.46
3297 - State Aid Education Capital Projects	\$15,683.25	-	\$205,618.81
3397 - State Aid Public Safety Capital Projects	\$1,048,817.10	\$350,771.30	\$108,374.43
3501 - State Aid Consolidated Highway Aid	\$6,230,590.48	\$6,217,341.96	\$4,588,765.27
3589 - State Aid Other Transportation	-	-	\$1,000,000.00
3591 - State Aid Highway Capital Projects	\$18,078.00	\$241.13	\$2,639.90

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**H - Capital Projects  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
3797 - State Aid Other Economic Assistance	-	\$1,499,963.34	\$543,674.00
<b>Total for State Aid</b>	<b>\$8,461,637.22</b>	<b>\$8,616,725.97</b>	<b>\$7,264,684.73</b>
<b>Federal Aid</b>			
4597 - Federal Aid Transportation Capital Projects	\$267,235.03	\$11,697.47	\$68,212.80
<b>Total for Federal Aid</b>	<b>\$267,235.03</b>	<b>\$11,697.47</b>	<b>\$68,212.80</b>
<b>Total for Revenues</b>	<b>\$12,233,489.41</b>	<b>\$15,482,054.32</b>	<b>\$13,610,428.92</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$4,004,334.84	\$2,531,958.62	\$31,689,158.25
<b>Total for Operating Transfers</b>	<b>\$4,004,334.84</b>	<b>\$2,531,958.62</b>	<b>\$31,689,158.25</b>
<b>Proceeds of Obligations</b>			
5710 - Serial Bonds	\$12,000,000.00	\$35,157,500.00	\$40,421,220.00
<b>Total for Proceeds of Obligations</b>	<b>\$12,000,000.00</b>	<b>\$35,157,500.00</b>	<b>\$40,421,220.00</b>
<b>Total for Other Sources</b>	<b>\$16,004,334.84</b>	<b>\$37,689,458.62</b>	<b>\$72,110,378.25</b>
<b>Total for Revenues and Other Sources</b>	<b>\$28,237,824.25</b>	<b>\$53,171,512.94</b>	<b>\$85,720,807.17</b>

County of Dutchess  
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**H - Capital Projects  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19972 - General Government - Equipment and Capital Outlay	\$13,901,504.96	\$18,464,047.94	\$24,005,010.64
<b>Total for Special Items</b>	<b>\$13,901,504.96</b>	<b>\$18,464,047.94</b>	<b>\$24,005,010.64</b>
<b>Total for General Government Support</b>	<b>\$13,901,504.96</b>	<b>\$18,464,047.94</b>	<b>\$24,005,010.64</b>
<b>Education</b>			
<b>Instruction</b>			
21972 - Education - Equipment and Capital Outlay	\$1,738,362.73	\$1,120,619.86	\$3,232,545.50
<b>Total for Instruction</b>	<b>\$1,738,362.73</b>	<b>\$1,120,619.86</b>	<b>\$3,232,545.50</b>
<b>Total for Education</b>	<b>\$1,738,362.73</b>	<b>\$1,120,619.86</b>	<b>\$3,232,545.50</b>
<b>Public Safety</b>			
<b>Administration</b>			
30202 - Public Safety Communication Systems - Equipment and Capital Outlay	\$2,604,904.83	\$2,582,832.04	\$3,270,609.37
<b>Total for Administration</b>	<b>\$2,604,904.83</b>	<b>\$2,582,832.04</b>	<b>\$3,270,609.37</b>
<b>Total for Public Safety</b>	<b>\$2,604,904.83</b>	<b>\$2,582,832.04</b>	<b>\$3,270,609.37</b>

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**H - Capital Projects  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Transportation</b>			
<b>Highway</b>			
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$6,230,590.48	\$6,217,341.96	\$4,588,765.27
51972 - Highway Capital Project - Equipment and Capital Outlay	\$3,490,506.25	\$13,311,566.75	\$9,530,472.36
<b>Total for Highway</b>	<b>\$9,721,096.73</b>	<b>\$19,528,908.71</b>	<b>\$14,119,237.63</b>
<b>Total for Transportation</b>	<b>\$9,721,096.73</b>	<b>\$19,528,908.71</b>	<b>\$14,119,237.63</b>
<b>Economic Assistance and Opportunity</b>			
<b>Economic Opportunity and Development</b>			
64972 - Economic Development - Equipment and Capital Outlay	\$650,069.71	\$119,099.79	\$355,735.57
<b>Total for Economic Opportunity and Development</b>	<b>\$650,069.71</b>	<b>\$119,099.79</b>	<b>\$355,735.57</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$650,069.71</b>	<b>\$119,099.79</b>	<b>\$355,735.57</b>
<b>Culture and Recreation</b>			
<b>Recreation</b>			
71972 - Recreation - Equipment and Capital Outlay	\$1,197,187.95	\$8,695,100.57	\$26,945,303.83
<b>Total for Recreation</b>	<b>\$1,197,187.95</b>	<b>\$8,695,100.57</b>	<b>\$26,945,303.83</b>
<b>Total for Culture and Recreation</b>	<b>\$1,197,187.95</b>	<b>\$8,695,100.57</b>	<b>\$26,945,303.83</b>
<b>Home and Community Services</b>			

County of Dutchess  
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**H - Capital Projects  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Special Services</b>			
89972 - Other Home and Community Services - Equipment and Capital Outlay	\$402,099.00	\$1,316,111.00	\$591,261.27
<b>Total for Special Services</b>	<b>\$402,099.00</b>	<b>\$1,316,111.00</b>	<b>\$591,261.27</b>
<b>Total for Home and Community Services</b>	<b>\$402,099.00</b>	<b>\$1,316,111.00</b>	<b>\$591,261.27</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97886 - Leases - Debt Principal	-	\$72,865.84	\$71,607.29
97887 - Leases - Debt Interest	-	\$4,213.35	\$4,192.03
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$77,079.19</b>	<b>\$75,799.32</b>
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$77,079.19</b>	<b>\$75,799.32</b>
<b>Total for Expenditures</b>	<b>\$30,215,225.91</b>	<b>\$51,903,799.10</b>	<b>\$72,595,503.13</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>closed capital projects excess funds and interest on debt</i>	\$7,236,229.48	\$6,266,506.39	\$9,278,383.44
<b>Total for Interfund Transfers</b>	<b>\$7,236,229.48</b>	<b>\$6,266,506.39</b>	<b>\$9,278,383.44</b>
<b>Total for Interfund Transfers</b>	<b>\$7,236,229.48</b>	<b>\$6,266,506.39</b>	<b>\$9,278,383.44</b>

County of Dutchess  
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**H - Capital Projects  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Other Uses</b>	<b>\$7,236,229.48</b>	<b>\$6,266,506.39</b>	<b>\$9,278,383.44</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$37,451,455.39</b>	<b>\$58,170,305.49</b>	<b>\$81,873,886.57</b>

NOT FINAL

County of Dutchess  
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**H - Capital Projects  
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$60,474,200.76	\$65,472,993.31	\$61,626,071.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$1.71
8022 - Restated Fund Balance - Beginning of Year	\$60,474,200.76	\$65,472,993.31	\$61,626,072.71
Add Revenues and Other Sources	\$28,237,824.25	\$53,171,512.94	\$85,720,807.17
Deduct Expenditures and Other Uses	\$37,451,455.39	\$58,170,305.49	\$81,873,886.57
8029 - Fund Balance - End of Year	\$51,260,569.62	\$60,474,200.76	\$65,472,993.31

NOT

County of Dutchess  
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**S - Workers Compensation  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$1,016,245.10	\$762,042.68	\$403,510.90
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$1,016,245.10</b>	<b>\$762,042.68</b>	<b>\$403,510.90</b>
<b>Restricted Investments</b>			
452 - Investments in Securities Special Reserves	\$16,220,368.11	\$14,805,101.09	\$14,365,515.87
<b>Total for Restricted Investments</b>	<b>\$16,220,368.11</b>	<b>\$14,805,101.09</b>	<b>\$14,365,515.87</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$6,000.00	\$21,142.70	\$12,365.21
<b>Total for Net Other Receivables</b>	<b>\$6,000.00</b>	<b>\$21,142.70</b>	<b>\$12,365.21</b>
<b>Due From</b>			
391 - Due From Other Funds	-	\$481,648.00	-
440 - Due from Other Governments	-	\$50.00	-
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$481,698.00</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$17,242,613.21</b>	<b>\$16,069,984.47</b>	<b>\$14,781,391.98</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$17,242,613.21</b>	<b>\$16,069,984.47</b>	<b>\$14,781,391.98</b>

County of Dutchess  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**S - Workers Compensation  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$416,442.01	\$276,592.94	\$342,707.98
<b>Total for Payables</b>	<b>\$416,442.01</b>	<b>\$276,592.94</b>	<b>\$342,707.98</b>
<b>Due to</b>			
630 - Due To Other Funds	\$39.16	\$39.16	\$198,387.43
<b>Total for Due to</b>	<b>\$39.16</b>	<b>\$39.16</b>	<b>\$198,387.43</b>
<b>Total for Liabilities</b>	<b>\$416,481.17</b>	<b>\$276,632.10</b>	<b>\$541,095.41</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	-	-	\$12,365.21
<b>Total for Deferred Inflows of Resources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,365.21</b>
<b>Total for Deferred Inflows</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,365.21</b>
<b>Fund Balance</b>			
<b>Restricted Fund Balance</b>			
853 - Contributed Reserve	\$16,826,132.04	\$15,793,352.37	\$14,227,931.36
<b>Total for Restricted Fund Balance</b>	<b>\$16,826,132.04</b>	<b>\$15,793,352.37</b>	<b>\$14,227,931.36</b>

County of Dutchess  
 Annual Financial Report  
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**S - Workers Compensation  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Fund Balance</b>	\$16,826,132.04	\$15,793,352.37	\$14,227,931.36
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	\$17,242,613.21	\$16,069,984.47	\$14,781,391.98

NOT FINAL

County of Dutchess  
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**S - Workers Compensation  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Intergovernmental Charges</b>			
2222 - Participants Assessments	\$5,124,999.00	\$5,012,365.21	\$5,012,370.21
<b>Total for Intergovernmental Charges</b>	<b>\$5,124,999.00</b>	<b>\$5,012,365.21</b>	<b>\$5,012,370.21</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$670,610.68	\$745,330.69	\$591,323.22
<b>Total for Use of Money and Property</b>	<b>\$670,610.68</b>	<b>\$745,330.69</b>	<b>\$591,323.22</b>
<b>Sales of Property and Compensation for Loss</b>			
2680 - Insurance Recoveries	\$162,474.84	\$532,912.50	\$387,824.60
2690 - Other Compensation For Loss	-	\$19,765.18	\$21,486.32
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$162,474.84</b>	<b>\$552,677.68</b>	<b>\$409,310.92</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$5,194.34	\$34,305.87	\$28,841.98
<b>Total for Other Revenues</b>	<b>\$5,194.34</b>	<b>\$34,305.87</b>	<b>\$28,841.98</b>
<b>Total for Revenues</b>	<b>\$5,963,278.86</b>	<b>\$6,344,679.45</b>	<b>\$6,041,846.33</b>
<b>Total for Revenues and Other Sources</b>	<b>\$5,963,278.86</b>	<b>\$6,344,679.45</b>	<b>\$6,041,846.33</b>

County of Dutchess  
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**S - Workers Compensation  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Self Insurance</b>			
17104 - Self Insurance, Administration - Contractual	\$621,710.66	\$619,027.74	\$613,559.36
17204 - Benefits And Awards - Contractual	\$3,528,691.53	\$3,380,133.70	\$4,490,319.90
17224 - Excess Insurance - Contractual	\$400,837.00	\$400,837.00	\$394,599.00
<b>Total for Self Insurance</b>	<b>\$4,551,239.19</b>	<b>\$4,399,998.44</b>	<b>\$5,498,478.26</b>
<b>Total for General Government Support</b>	<b>\$4,551,239.19</b>	<b>\$4,399,998.44</b>	<b>\$5,498,478.26</b>
<b>Total for Expenditures</b>	<b>\$4,551,239.19</b>	<b>\$4,399,998.44</b>	<b>\$5,498,478.26</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>Reimburse General Fund for Admin Costs</i>	\$379,260.00	\$379,260.00	\$361,200.00
<b>Total for Interfund Transfers</b>	<b>\$379,260.00</b>	<b>\$379,260.00</b>	<b>\$361,200.00</b>
<b>Total for Interfund Transfers</b>	<b>\$379,260.00</b>	<b>\$379,260.00</b>	<b>\$361,200.00</b>
<b>Total for Other Uses</b>	<b>\$379,260.00</b>	<b>\$379,260.00</b>	<b>\$361,200.00</b>

County of Dutchess  
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**S - Workers Compensation  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Expenditures and Other Uses</b>	<b>\$4,930,499.19</b>	<b>\$4,779,258.44</b>	<b>\$5,859,678.26</b>

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County of Dutchess  
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**S - Workers Compensation  
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$15,793,352.37	\$14,227,931.36	\$14,045,762.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$1.29
8022 - Restated Fund Balance - Beginning of Year	\$15,793,352.37	\$14,227,931.36	\$14,045,763.29
Add Revenues and Other Sources	\$5,963,278.86	\$6,344,679.45	\$6,041,846.33
Deduct Expenditures and Other Uses	\$4,930,499.19	\$4,779,258.44	\$5,859,678.26
8029 - Fund Balance - End of Year	\$16,826,132.04	\$15,793,352.37	\$14,227,931.36

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County of Dutchess  
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**TC - Custodial  
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$7,290,051.23	\$5,956,848.00	\$6,014,302.85
<b>Total for Cash and Cash Equivalents</b>	<b>\$7,290,051.23</b>	<b>\$5,956,848.00</b>	<b>\$6,014,302.85</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$55,562.15	\$732,417.00	-
<b>Total for Net Other Receivables</b>	<b>\$55,562.15</b>	<b>\$732,417.00</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$7,345,613.38</b>	<b>\$6,689,265.00</b>	<b>\$6,014,302.85</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$7,345,613.38</b>	<b>\$6,689,265.00</b>	<b>\$6,014,302.85</b>

County of Dutchess  
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**TC - Custodial  
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Liabilities</b>			
<b>Due to</b>			
758 - Mortgage Tax	\$2,864,491.19	\$2,141,351.00	\$1,923,527.92
<b>Total for Due to</b>	<b>\$2,864,491.19</b>	<b>\$2,141,351.00</b>	<b>\$1,923,527.92</b>
<b>Other Liabilities</b>			
688 - Other Liabilities <i>Various Jail and Other</i>	\$1,239,258.41	\$1,201,162.00	\$1,131,796.41
<b>Total for Other Liabilities</b>	<b>\$1,239,258.41</b>	<b>\$1,201,162.00</b>	<b>\$1,131,796.41</b>
<b>Total for Liabilities</b>	<b>\$4,103,749.60</b>	<b>\$3,342,513.00</b>	<b>\$3,055,324.33</b>
<b>Net Position</b>			
<b>Restricted Net Position</b>			
923 - Net Assets Restricted for Other Purposes <i>Social Services, Bail &amp; Other</i>	\$3,241,863.78	\$3,346,753.00	\$2,958,979.52
<b>Total for Restricted Net Position</b>	<b>\$3,241,863.78</b>	<b>\$3,346,753.00</b>	<b>\$2,958,979.52</b>
<b>Total for Net Position</b>	<b>\$3,241,863.78</b>	<b>\$3,346,753.00</b>	<b>\$2,958,979.52</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$7,345,613.38</b>	<b>\$6,689,266.00</b>	<b>\$6,014,303.85</b>

County of Dutchess  
 Annual Financial Report  
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**TC - Custodial  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Miscellaneous</b>			
2770 - Unclassified xx	\$3,119,739.08	\$2,485,073.84	\$2,478,666.56
<b>Total for Miscellaneous</b>	<b>\$3,119,739.08</b>	<b>\$2,485,073.84</b>	<b>\$2,478,666.56</b>
<b>Total for Revenues</b>	<b>\$3,119,739.08</b>	<b>\$2,485,073.84</b>	<b>\$2,478,666.56</b>
<b>Total for Revenues and Other Sources</b>	<b>\$3,119,739.08</b>	<b>\$2,485,073.84</b>	<b>\$2,478,666.56</b>

County of Dutchess  
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**TC - Custodial  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19354 - Other Custodial Activities - Contractual xxx	\$3,224,628.20	\$2,097,299.46	\$3,911,746.84
<b>Total for Special Items</b>	<b>\$3,224,628.20</b>	<b>\$2,097,299.46</b>	<b>\$3,911,746.84</b>
<b>Total for General Government Support</b>	<b>\$3,224,628.20</b>	<b>\$2,097,299.46</b>	<b>\$3,911,746.84</b>
<b>Total for Expenditures</b>	<b>\$3,224,628.20</b>	<b>\$2,097,299.46</b>	<b>\$3,911,746.84</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$3,224,628.20</b>	<b>\$2,097,299.46</b>	<b>\$3,911,746.84</b>

County of Dutchess  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**TC - Custodial  
 Changes in Net Position**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$3,346,752.90	\$2,958,978.52	\$4,392,057.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Net Position	-	-	\$1.80
8022 - Restated Net Position - Beginning of Year	\$3,346,752.90	\$2,958,978.52	\$4,392,058.80
Add Revenues and Other Sources	\$3,119,739.08	\$2,485,073.84	\$2,478,666.56
Deduct Expenditures and Other Uses	\$3,224,628.20	\$2,097,299.46	\$3,911,746.84
8029 - Net Position - End of Year	\$3,241,863.78	\$3,346,752.90	\$2,958,978.52

NOT

County of Dutchess  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**TE - Private Purpose Trust  
 Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$5,851.52	\$5,851.52	\$5,851.52
<b>Total for Cash and Cash Equivalents</b>	<b>\$5,851.52</b>	<b>\$5,851.52</b>	<b>\$5,851.52</b>
<b>Total for Assets</b>	<b>\$5,851.52</b>	<b>\$5,851.52</b>	<b>\$5,851.52</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$5,851.52</b>	<b>\$5,851.52</b>	<b>\$5,851.52</b>

County of Dutchess  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**TE - Private Purpose Trust  
 Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Net Position</b>			
<b>Restricted Net Position</b>			
923 - Net Assets Restricted for Other Purposes <i>various</i>	\$5,851.52	\$5,851.52	\$5,851.52
<b>Total for Restricted Net Position</b>	<b>\$5,851.52</b>	<b>\$5,851.52</b>	<b>\$5,851.52</b>
<b>Total for Net Position</b>	<b>\$5,851.52</b>	<b>\$5,851.52</b>	<b>\$5,851.52</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$5,851.52</b>	<b>\$5,851.52</b>	<b>\$5,851.52</b>

County of Dutchess  
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**TE - Private Purpose Trust  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Total for Revenues and Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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County of Dutchess  
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**TE - Private Purpose Trust  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Total for Expenditures and Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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County of Dutchess  
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**TE - Private Purpose Trust  
 Changes in Net Position**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$5,851.52	\$5,851.52	\$5,851.52
8022 - Restated Net Position - Beginning of Year	\$5,851.52	\$5,851.52	\$5,851.52
Add Revenues and Other Sources	\$0.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Net Position - End of Year	\$5,851.52	\$5,851.52	\$5,851.52

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County of Dutchess  
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**K - Schedule of Non-Current Government Assets**  
**Schedule of Non-Current Government Assets**

	12/31/2025	12/31/2024	12/31/2023
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			
101 - Land	\$15,819,631.30	\$15,791,866.30	\$15,783,031.30
105 - Construction Work In Progress	\$61,948,245.43	\$46,871,136.38	\$189,675,817.15
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$77,767,876.73</b>	<b>\$62,663,002.68</b>	<b>\$205,458,848.45</b>
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$344,262,144.24	\$342,098,653.54	\$217,099,828.20
103 - Improvements Other Than Buildings	\$18,390,339.55	\$17,545,570.49	\$10,561,253.64
104 - Machinery and Equipment	\$90,613,656.41	\$84,956,173.27	\$80,666,539.12
106 - Infrastructure	\$414,213,721.72	\$407,077,577.60	\$356,140,288.58
107 - Other Capital Assets	\$34,113,460.99	\$33,704,941.44	\$32,383,066.44
122 - Intangible Lease Asset - Buildings	\$28,249,551.86	\$28,087,308.80	\$27,421,657.30
124 - Intangible Lease Asset - Machinery and Equipment	\$8,126,531.10	\$7,756,153.58	\$7,294,890.79
128 - Subscription-Based IT Arrangement Asset	\$5,978,477.27	\$1,847,365.61	\$1,474,922.26
<b>Total for Depreciable Capital Assets</b>	<b>\$943,947,883.14</b>	<b>\$923,073,744.33</b>	<b>\$733,042,446.33</b>
<b>Accumulated Depreciation</b>			
112 - Accumulated Depreciation Buildings	(\$165,984,772.10)	(\$153,723,391.81)	(\$147,320,606.48)
113 - Accumulated Depreciation Improvements Other than Buildings	(\$9,478,694.50)	(\$8,690,371.94)	(\$7,931,899.97)
114 - Accumulated Depreciation Machinery and Equipment	(\$66,789,130.11)	(\$62,782,111.38)	(\$59,760,880.95)
116 - Accumulated Depreciation Infrastructure	(\$263,318,985.37)	(\$245,200,186.13)	(\$229,727,628.58)
117 - Accumulated Depreciation Other Capital Assets	(\$6,444,170.79)	(\$6,091,359.43)	(\$5,744,112.06)

County of Dutchess  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**K - Schedule of Non-Current Government Assets**  
**Schedule of Non-Current Government Assets**

	12/31/2025	12/31/2024	12/31/2023
132 - Accumulated Amortization, Intangible Lease Asset - Buildings	(\$8,939,092.68)	(\$6,534,681.89)	(\$4,160,121.01)
134 - Accumulated Amortization, Intangible Lease Asset - Machinery and Equipment	(\$4,137,593.77)	(\$2,975,594.54)	(\$1,784,228.19)
138 - Accumulated Amortization, Subscription-Based IT Arrangement Asset	(\$1,872,831.05)	(\$725,864.80)	(\$339,315.23)
<b>Total for Accumulated Depreciation</b>	<b>(\$526,965,270.37)</b>	<b>(\$486,723,561.92)</b>	<b>(\$456,768,792.47)</b>
<b>Total for Non-Current Assets</b>	<b>\$494,750,489.50</b>	<b>\$499,013,185.09</b>	<b>\$481,732,502.31</b>

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County of Dutchess  
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**W - Schedule of Non-Current Government Liabilities**  
**Schedule of Non-Current Government Liabilities**

	12/31/2025	12/31/2024	12/31/2023
<b>Long-Term Obligations</b>			
<b>Debt Obligations</b>			
628 - Bonds Payable	\$298,049,965.92	\$304,587,566.07	\$285,256,138.95
<b>Total for Debt Obligations</b>	<b>\$298,049,965.92</b>	<b>\$304,587,566.07</b>	<b>\$285,256,138.95</b>
<b>Other Long-Term Obligations</b>			
605 - Retained Percentages Contracts Payable	\$1,475,765.97	\$954,134.52	\$7,463,033.40
638 - Net Pension Liability Proportionate Share	\$78,483,203.00	\$70,952,015.00	\$93,954,093.00
681 - Subscription-Based IT Arrangement Liability	\$4,470,475.10	\$973,557.23	\$1,105,113.94
682 - Lease Liability	\$26,319,138.07	\$28,725,595.41	\$30,648,936.16
683 - Other Post Employment Benefits	\$391,357,936.00	\$452,439,878.00	\$401,850,292.00
686 - Judgments and Claims Payable	\$30,648,181.00	\$33,529,113.00	\$33,604,319.00
687 - Compensated Absences	\$37,662,946.20	\$37,711,610.65	\$11,740,798.98
<b>Total for Other Long-Term Obligations</b>	<b>\$570,417,645.34</b>	<b>\$625,285,903.81</b>	<b>\$580,366,586.48</b>
<b>Total for Long-Term Obligations</b>	<b>\$868,467,611.26</b>	<b>\$929,873,469.88</b>	<b>\$865,622,725.43</b>

County of Dutchess  
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**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

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County of Dutchess  
 Annual Financial Report  
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**Statement of Indebtedness  
 Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$306,910,000.00	\$12,000,000.00	\$18,730,000.00	\$0.00	\$0.00	\$0.00	\$300,180,000.00
<b>Total</b>	\$306,910,000.00	\$12,000,000.00	\$18,730,000.00	\$0.00	\$0.00	\$0.00	\$300,180,000.00

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County of Dutchess  
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**Statement of Indebtedness  
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Public Improvement		3/15/18	3/1/38	\$8,160,000.00	\$0.00	\$895,000.00	\$0.00	\$0.00	\$0.00	\$7,265,000.00
Bond Public Improvement		4/2/21	4/1/39	\$12,825,000.00	\$0.00	\$740,000.00	\$0.00	\$0.00	\$0.00	\$12,085,000.00
Bond Public Improvement		4/2/21	4/1/47	\$36,905,000.00	\$0.00	\$1,220,000.00	\$0.00	\$0.00	\$0.00	\$35,685,000.00
Bond Public Improvement		3/24/22	3/15/48	\$47,550,000.00	\$0.00	\$1,520,000.00	\$0.00	\$0.00	\$0.00	\$46,030,000.00
Bond Public Improvement		4/5/23	4/1/43	\$20,530,000.00	\$0.00	\$1,435,000.00	\$0.00	\$0.00	\$0.00	\$19,095,000.00
Bond Public Improvement		4/5/23	4/1/48	\$18,495,000.00	\$0.00	\$465,000.00	\$0.00	\$0.00	\$0.00	\$18,030,000.00
Bond Public Improvement		6/11/15	12/15/27	\$1,525,000.00	\$0.00	\$520,000.00	\$0.00	\$0.00	\$0.00	\$1,005,000.00
Bond Refunding - Public Improvement		10/19/16	4/1/28	\$1,915,000.00	\$0.00	\$455,000.00	\$0.00	\$0.00	\$0.00	\$1,460,000.00
Bond Public Improvement		12/2/15	5/1/35	\$8,065,000.00	\$0.00	\$1,185,000.00	\$0.00	\$0.00	\$0.00	\$6,880,000.00
Bond Public Improvement		3/15/18	3/1/48	\$35,300,000.00	\$0.00	\$985,000.00	\$0.00	\$0.00	\$0.00	\$34,315,000.00
Bond Public Improvement		3/13/19	3/1/39	\$9,725,000.00	\$0.00	\$790,000.00	\$0.00	\$0.00	\$0.00	\$8,935,000.00
Bond Public Improvement		3/13/19	3/1/48	\$18,115,000.00	\$0.00	\$490,000.00	\$0.00	\$0.00	\$0.00	\$17,625,000.00

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**Statement of Indebtedness  
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Public Improvement		4/25/19	12/31/31	\$3,275,000.00	\$0.00	\$1,395,000.00	\$0.00	\$0.00	\$0.00	\$1,880,000.00
Bond Public Improvement		3/25/20	3/15/40	\$28,070,000.00	\$0.00	\$2,415,000.00	\$0.00	\$0.00	\$0.00	\$25,655,000.00
Bond Public Improvement		3/24/22	3/15/42	\$17,635,000.00	\$0.00	\$1,345,000.00	\$0.00	\$0.00	\$0.00	\$16,290,000.00
Bond Public Improvement		9/26/17	3/1/37	\$2,915,000.00	\$0.00	\$250,000.00	\$0.00	\$0.00	\$0.00	\$2,665,000.00
Bond Public Improvement		4/5/24	4/1/44	\$35,905,000.00	\$0.00	\$2,625,000.00	\$0.00	\$0.00	\$0.00	\$33,280,000.00
Bond Public Improvement		4/10/25	4/1/45	\$0.00	\$12,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,000,000.00

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**Bond Repayment**

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2026	\$18,905,000.00	\$9,424,268.80	\$28,329,268.80	\$281,275,000.00
2027	\$18,605,000.00	\$8,600,031.30	\$27,205,031.30	\$262,670,000.00
2028	\$18,280,000.00	\$8,002,381.30	\$26,282,381.30	\$244,390,000.00
2029	\$17,630,000.00	\$7,422,221.92	\$25,052,221.92	\$226,760,000.00
2030	\$17,465,000.00	\$6,869,153.17	\$24,334,153.17	\$209,295,000.00
2031	\$16,880,000.00	\$6,326,175.04	\$23,206,175.04	\$192,415,000.00
2032	\$16,725,000.00	\$5,787,987.54	\$22,512,987.54	\$175,690,000.00
2033	\$16,605,000.00	\$5,260,665.67	\$21,865,665.67	\$159,085,000.00
2034	\$16,440,000.00	\$4,745,671.92	\$21,185,671.92	\$142,645,000.00
2035	\$14,455,000.00	\$4,270,503.16	\$18,725,503.16	\$128,190,000.00
2036	\$14,020,000.00	\$3,832,106.28	\$17,852,106.28	\$114,170,000.00
2037	\$14,190,000.00	\$3,394,025.02	\$17,584,025.02	\$99,980,000.00
2038	\$12,220,000.00	\$2,987,644.39	\$15,207,644.39	\$87,760,000.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2039	\$11,560,000.00	\$2,628,473.14	\$14,188,473.14	\$76,200,000.00
2040	\$9,655,000.00	\$2,307,937.50	\$11,962,937.50	\$66,545,000.00
2041	\$8,350,000.00	\$2,029,243.75	\$10,379,243.75	\$58,195,000.00
2042	\$8,535,000.00	\$1,762,935.63	\$10,297,935.63	\$49,660,000.00
2043	\$8,565,000.00	\$1,491,907.51	\$10,056,907.51	\$41,095,000.00
2044	\$8,660,000.00	\$1,217,941.26	\$9,877,941.26	\$32,435,000.00
2045	\$8,330,000.00	\$947,905.01	\$9,277,905.01	\$24,105,000.00
2046	\$8,480,000.00	\$677,846.26	\$9,157,846.26	\$15,625,000.00
2047	\$8,745,000.00	\$395,553.75	\$9,140,553.75	\$6,880,000.00
2048	\$6,880,000.00	\$125,412.50	\$7,005,412.50	\$0.00
<b>Total</b>	\$300,180,000.00	\$90,507,991.82	\$390,687,991.82	
\$300,180,000.00 Total Bond Ending Balance for Statement of Indebtedness.				

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**Bank Reconciliation**

**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
6330	Checking	A, CD, D, DM, EA, ET, H, S	\$1,060,662.40	\$0.00	(\$680,002.97)	\$0.00	\$380,659.43
3068	Checking	A	\$1,654.47	\$0.00	(\$1,654.47)	\$0.00	\$0.00
1702	Checking	A	\$2,158,774.64	\$1,083.00	(\$2,159,857.64)	\$0.00	\$0.00
6154	Checking	A	\$43,988.42	\$0.00	(\$43,962.31)	(\$26.11)	\$0.00
8396	Checking	D, DM, EA, ET	\$848,481.13	\$0.00	(\$32,798.57)	\$0.00	\$815,682.56
8938	Checking	A	\$201,481.33	\$0.00	\$0.00	\$0.00	\$201,481.33
26	Checking	A, TC	\$4,230,223.05	\$7,234.16	(\$66,234.35)	\$0.00	\$4,171,222.86
3925	Checking	A	\$800,359.06	\$0.00	(\$359.06)	\$0.00	\$800,000.00
5571	Checking	A	\$500,000.00	\$0.00	\$0.00	\$0.00	\$500,000.00
2822	Checking	A	\$14,711.15	\$0.00	\$0.00	\$0.00	\$14,711.15
9285	Checking	A	\$5,819,336.11	\$0.00	\$0.00	\$0.00	\$5,819,336.11
34	Checking	A	\$197,521.22	\$0.00	\$0.00	\$0.00	\$197,521.22

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**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
3041	Checking	A, H	\$21,074,251.98	\$704,125.30	(\$6,306,163.18)	\$0.00	\$15,472,214.10
4868	Checking	A	\$25,366.39	\$0.00	(\$25,313.39)	(\$53.00)	\$0.00
3587	Checking	A, D, DM	\$485,699.66	\$1,324.74	\$0.00	\$0.00	\$487,024.40
5786	Checking	CD	\$8,096.54	\$0.00	\$0.00	\$0.00	\$8,096.54
1884	Checking	CD	\$560,632.02	\$215.70	\$0.00	\$0.00	\$560,847.72
7197	Checking	D	\$4,398,105.74	\$30.00	\$0.00	\$0.00	\$4,398,135.74
4999	Checking	DM	\$1,605,471.24	\$0.00	\$0.00	\$0.00	\$1,605,471.24
1843	Checking	EA	\$976,962.83	\$0.00	\$0.00	\$0.00	\$976,962.83
3413	Checking	EA, H	\$5,825,445.40	\$0.00	\$0.00	\$0.00	\$5,825,445.40
5973	Checking	ET	\$5,823,749.46	\$0.00	\$0.00	\$0.00	\$5,823,749.46
9187	Checking	A, H	\$5,931,949.10	\$0.00	\$0.00	\$0.00	\$5,931,949.10
3226	Checking	S	\$626,772.56	\$2,304.00	\$0.00	\$0.00	\$629,076.56
200	Checking	TC	\$1,235,765.84	\$0.00	\$0.00	\$0.00	\$1,235,765.84

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**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
5979	Checking	TC	\$5,068.67	\$0.00	\$0.00	\$0.00	\$5,068.67
105	Checking	TC	\$1,843,867.42	\$1,020,623.77	\$0.00	\$0.00	\$2,864,491.19
9219	Checking	TC	\$48,731.67	\$0.00	(\$20,049.20)	(\$1,835.00)	\$26,847.47
121	Checking	TC	\$345,943.24	\$0.00	(\$40,244.71)	\$0.00	\$305,698.53
201	Certificate of Deposit (CD)	A, TC, TE	\$68,152.09	\$0.00	\$0.00	\$0.00	\$68,152.09
223	Checking	S, TC	\$370,129.93	\$0.00	\$0.00	(\$129.93)	\$370,000.00
1930	Checking	A	\$150,626.67	\$0.00	\$0.00	\$0.00	\$150,626.67
9269	Savings	A	\$13,650.63	\$0.00	\$0.00	\$0.00	\$13,650.63
811	Savings	A	\$613,517.68	\$0.00	\$0.00	\$0.00	\$613,517.68
8157	Savings	A, DM, EA, ET	\$46,860.67	\$0.00	\$0.00	\$0.00	\$46,860.67
5627	Savings	A	\$5,780.59	\$0.00	\$0.00	(\$40.00)	\$5,740.59
1158	Savings	A	\$52,533.78	\$0.00	\$0.00	\$0.00	\$52,533.78
215	Checking	A	\$18,000.00	\$0.00	\$0.00	\$0.00	\$18,000.00

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<b>Accounts</b>							
<b>Account No.</b>	<b>Account Type</b>	<b>Associated Fund(s)</b>	<b>Bank Balance</b>	<b>Deposits In Transit</b>	<b>Outstanding Checks</b>	<b>Adjustments</b>	<b>Total</b>
202	Savings	TC	\$26,290.99	\$0.00	\$0.00	\$0.00	\$26,290.99
205	Checking	TC	\$1,092,032.60	\$0.00	\$0.00	\$0.00	\$1,092,032.60
<b>Total</b>			\$69,156,648.37	\$1,736,940.67	(\$9,376,639.85)	(\$2,084.04)	\$61,514,865.15
<b>Total Cash From Financials</b>							\$61,514,865.15

NOT FIN

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**Bank Reconciliation**

**Collateralization of Cash**

<b>Total Bank Balance</b>	\$69,156,648.37
FDIC Insurance	\$5,652,098.14
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$90,143,000.00
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	<b>\$95,795,098.14</b>

**Investments and Collateralization of Investments**

<b>Investments From Financials</b>	<b>\$193,366,343.61</b>
Market Value as of Fiscal Year End Date	\$193,366,343.61
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$193,366,343.61

NOT FINAL

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**Employee and Retiree Benefits**

**Total Number**

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
1,754	171		

**Number Receiving Benefits**

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$23,809,556.63	1,754			
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$11,533,303.01	1,754	171		
Worker's Compensation	\$3,826,050.00	1,754	171		
Life Insurance	\$46,535.30	232	28		
Unemployment Insurance	\$236,091.69	1,754			
Disability Insurance	\$163,163.16	1,367	64		
Hospital, Medical and Dental Insurance	\$47,688,608.88	1,363	26		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other	\$437,062.78	1,754			
<b>Total Employee Benefits Paid</b>	<b>\$87,740,371.45</b>				