Perry County
PENNSYLVANIA

# SEPTEMBER 2026 GENERAL FUND FINANCIAL REPORTING PACKAGE (UNAUDITED)

**NOVEMBER 9, 2026**

**FISCAL OFFICE**

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***Introduction***

The attached represents a summarized September Year-To-Date 2026 Balance Sheet and Budget-to-Actual Comparison Report for the General Fund. The summarized General Fund report consolidates major revenue and expense reporting categories, primarily by operating department, in a similar fashion to our budgetary documents. Narrative is provided to add perspective for differences of significance, primarily supporting those differences within the current year but also commenting on prior year where applicable.

*NOTE - timing differences can occur month-to-month based on posting of invoices to appropriate periods (at times prior period) as well as correcting and auditing adjustments.*

*NOTE – for budget to actual expenditure percentage analysis September represents 9 of 12 months or 75.00%.*

***Balance Sheet and Summary of Cash/Investment Assignment***

Current cash/investment position is consistent with prior year. Year to Year comparison shows Accounts/Taxes Receivable and Net Due From Other Funds decreased slightly. By end of September, overall total assets increased slightly.

Additional commentary regarding several specific differences between September, 2026 and 2025:

- Cash and Investments are higher than prior year by approximately $420,000.
- As of the end of this reporting period, Total Assets remained consistent with prior year.
- As of the end of this reporting period, Total Liabilities and Deferred Inflows were higher than prior year.

The 2026 budgetary assignments identify numerous projects that the Commissioners have approved dedicated reserves to fund, such as a County-Wide Broadband Project and a Consolidated County Facilities Project. In addition, there is a designation of 25% of current General Fund budgeted operating expenses ($22,007,794). NOTE – all amounts reflect those established with the 2026 budget and are not adjusted for any expenses to-date (*process occurs as part of the following year's budget process and year-end close*).

The net "Unrestricted/Unassigned Funds" amount of $5,192,794 in September reflects cash and investments available for future budgetary needs and infrastructure/program investments. **We recommend you review the fund balance assignment information made part of the County's 2026 Approved Budget Package available on our website and at the County Offices for public inspection, reflecting proposed projects heading into the future.**

***Budget-to-Actual Comparison Report***

Overall, net results through September 2026 remain positive versus budget expectations. Note that revenues are historically lower in the beginning of the year, since cash flows from real estate tax bills issued February 1st do not offer a significant impact until later in the first quarter. However, most expenses continue in comparable fashion throughout the year, at times placing need on fund balance reserves to ensure adequate operational funding.

Revenues are trending slightly higher as a percentage budget. In comparison to prior year, overall results are consistent.

Expenses are trending consistent versus budget. Note as mentioned earlier, the budget goal for September is 75%.

The following are additional notes regarding major expense category differences as of YTD September 2026:

- General Government expenses are at 68% of budget.
- Judicial Government expenses are at 66% of budget.
- Public Safety expenses are at 72% of budget.

With strong cash/investment reserves, the County is well positioned to ensure our Health and Human Services operations continue as needed. Consistent monthly monitoring of reserves, cash flows, and budget progress ensure any program modifications, due to lack of funding, are made timely relative to these key constituent service areas for all County programs.

**Perry County**

**Balance Sheet - General Fund**

**As of September 30, 2026 and 2025 (Preliminary)**

| | 2026 | 2025 |
|---|---|---|
| **Assets** | | |
| Cash | $ 1,733,968 | $ 5,234,006 |
| Investments | 28,458,826 | 24,540,414 |
| Accounts/Taxes Receivable | 1,199,769 | 1,241,632 |
| Due from Other Funds (Net) | 3,429,954 | 3,505,943 |
| Inventory | (84) | 4,499 |
| Prepaid Expenses | 39,361 | 69,649 |
| **TOTAL ASSETS** | $ 34,861,794 | $ 34,596,143 |
| | | |
| **Liabilities & Deferred Inflows** | | |
| Accounts Payable/Related Accruals | $ 330,467 | $ 115,396 |
| Accrued Payroll/Related Expenses (Includ | 682,723 | (196,981) |
| Escrows/Escheats | 24,382 | 76,680 |
| Deferred Revenue - Taxes | 850,085 | 800,059 |
| **Total Liabilities & Deferred Inflows** | 1,887,657 | 795,154 |
| | | |
| **Fund Balance** | | |
| Prior Year Fund Balances | 30,468,323 | 29,135,643 |
| Current Year-to-Date Net Income (Loss) | 2,505,814 | 4,665,347 |
| **Total Fund Balance** | 32,974,137 | 33,800,990 |
| | | |
| **TOTAL LIABILITIES & FUND BALANCE** | $ 34,861,794 | $ 34,596,143 |

**Budget-to-Actual Comparison Report - General Fund**
**As of September 30, 2026 and 2025 (Preliminary)**

| | 2026 | | | | 2025 | | | |
|---|---|---|---|---|---|---|---|---|
| | Original Budget | Actual | +/(-) Variance | Percent of Budget | Original Budget | Actual | +/(-) Variance | Percent of Budget |
| **Revenues** | | | | | | | | |
| General Government | $ 17,046,313 | $ 16,434,788 | $ (611,525) | 96% | $ 18,454,894 | $ 16,210,126 | $ (2,244,768) | 88% |
| Judicial Government | 1,172,697 | 856,177 | (316,520) | 73% | 993,200 | 595,829 | (397,371) | 60% |
| Public Safety | 1,184,140 | 409,105 | (775,035) | 35% | 1,551,826 | 799,936 | (751,890) | 52% |
| Veterans Affairs | - | 2,500 | 2,500 | 0% | - | 115 | 115 | 0% |
| Soil Conservation | 9,500 | - | (9,500) | 0% | - | 2,300 | 2,300 | 0% |
| **Total Revenue** | 19,412,650 | 17,702,569 | (1,710,081) | 91% | 20,999,920 | 17,608,307 | (3,391,613) | 84% |
| **Expenses** | | | | | | | | |
| General Government | 9,076,265 | 6,192,964 | 2,883,301 | 68% | 13,261,582 | 4,832,308 | 8,429,274 | 36% |
| Judicial Government | 4,804,746 | 3,170,638 | 1,634,108 | 66% | 4,425,611 | 2,868,579 | 1,557,032 | 65% |
| Public Safety | 7,978,127 | 5,704,427 | 2,273,700 | 72% | 8,074,966 | 5,153,906 | 2,921,060 | 64% |
| Veterans Affairs | 124,000 | 119,786 | 4,214 | 97% | 118,181 | 77,881 | 40,300 | 66% |
| AG Extension/Soil Conservation | 24,656 | 8,941 | 15,715 | 36% | 17,779 | 10,286 | 7,493 | 58% |
| **Total Expenses** | 22,007,794 | 15,196,755 | 6,811,039 | 69% | 25,898,119 | 12,942,960 | 12,955,159 | 50% |
| **NET CHANGE IN FUND BALANCE** | **($2,595,144)** | **$2,505,814** | | | **($4,898,199)** | **$4,665,347** | | |

** Rounding Differences May Apply.*