AGENDA
COMMISSIONERS GENERAL SESSION
November 9, 2026

1. Pledge to the Flag-Moment of Silence
2. Announcements/Updates
3. Public Comments (3 minutes)
4. Amend and approve the minutes from the October 26, 2026 meeting
5. Approve minutes from the November 2, 2026 meeting
6. Financial Overview
7. Approve the Landex software maintenance agreement with Optical Storage Solutions Inc. (Harris) for the Register & Recorder's Office at a cost of $15,780
8. Approve the 2026/2027 Continuing County Probation/Parole Grant in the amount of $72,001
9. Approve the Business Service Order with Comcast for back-up internet at the Perry County Prison at a monthly cost of $182.90
10. Employee Status: Approve the appointment of Sierra Rau to the position of Full-Time Caseworker at Children and Youth Services effective November 30, 2026 at an hourly rate of $21.36
11. Approve the appointment of Dominic Fry to the position of Lieutenant at the Perry County Prison effective November 15, 2026 at hourly rate of $30.23
12. Approve the appointment of Braden Baer to the position of Part-Time Correctional Officer at the Perry County Prison effective November 10, 2026 at an hourly rate of $24.43
13. Accept the resignation of Ashlyn Stevens, Part-Time Correctional Officer at the Perry County Prison, effective October 30, 2026
14. Solicitor's Report
15. Public Comments (3 minutes)
16. Comments from the Press
17. Adjourn

Perry County
PENNSYLVANIA

SEPTEMBER 2026 GENERAL FUND FINANCIAL REPORTING PACKAGE (UNAUDITED)

NOVEMBER 9, 2026

FISCAL OFFICE

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.*