Perry County
PENNSYLVANIA

2027 BUDGET



Presented By:

Perry County Commissioners

PERRY COUNTY
2027 BUDGET PACKAGE

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Perry County
Fiscal Office
Veterans Memorial Building
25 W Main St
New Bloomfield, PA 17068

TO: The Honorable County Commissioners and Perry County Citizens

FROM: Fiscal Office

SUBJECT: 2027 PROPOSED BUDGETS

On behalf of the Fiscal Office, we are pleased to present the proposed budgets of Perry County for the calendar year 2027. This budget represents the County's preliminary financial plan (operating and capital) for the year, covering the period from January 1, 2027 to December 31, 2027. Its successful preparation is the result of the dedicated efforts and collaboration of the department heads, elected officials, the Commissioners, and their dedicated support staff; We are thankful for their attention and efforts!

The County budget is the key fiscal document, enacted annually by the Commissioners, outlining anticipated revenues and expenditures for public service provision to all County citizens. It serves as the roadmap for County priorities, financial practices, and resource allocation, and sets the budgetary authority from the Commissioners for all activities of the respective departments – without such authority, no expenditures are permitted to be incurred. In addition to the General Fund budget, this package includes budgetary expectations for every County operating and capital fund.

In the 2027 proposed budget, the County's real estate tax rate has been established at 2.5655 mills. The millage rate is based on the recently completed County-wide property reassessment, and reflects a revenue-neutral real estate tax rate. No increase in real estate tax is proposed in this budget. The budget demonstrates the Commissioners' ongoing commitment to enhancing efficiencies and services while being cost-conscious on spending of County resources for investments serving, protecting, and benefiting the residents of the County.

This budget document provides valuable insight into County funding, utilizing conservative yet realistic projections for revenues and expenditures, and highlights past information for comparative review of the current proposals. Final approval for the proposed budget, following legal period of public advertisement and availability, is anticipated at the Commissioners' public meeting on Monday, December 21, 2026 at 10:00am.

Thank you for taking the time to explore the details of the County's 2027 financial plan, and we appreciate your interest in understanding the fiscal decisions that impact out community!

Respectfully,

Perry County Fiscal Office

Perry County
PENNSYLVANIA

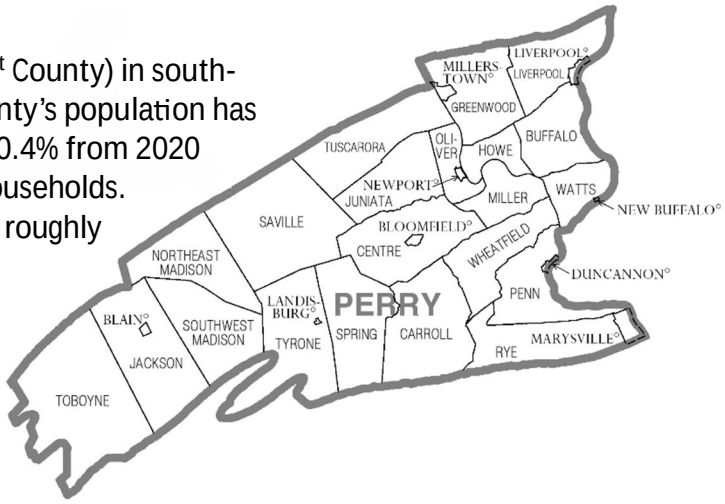
COUNTY PROFILE

PERRY COUNTY
2027 BUDGET PACKAGE

COUNTY PROFILE

History and Overview

Perry County is a Sixth Class County (the State's 51st County) in south-central Pennsylvania, established in 1820. The County's population has remained stable in the last ten years, growing only 0.4% from 2020 to a 2026 estimate of 46,046 residents in 18,299 households. The County maintains a strong rural presence, with roughly 68% of its 355,540 total acreage in natural land (forests, streams, and wetlands) and 24% agricultural, with only 8% developed – nearly 90% of County lands are protected, public, or farmland. The County is comprised of 30 incorporated municipalities served by five public school districts.



County Leadership



County Elected Commissioners

Frank Campbell, Chairman Brenda Watson, Vice Chairman William Lyons, Secretary

County Elected Row Officers		
Kathy Hoover – Auditor	Donna McMillen – Auditor	Nancy Pope – Auditor
Robert Ressler – Coroner	David Hammer – Sheriff	Jan Gibboney – Treasurer
Clay Merris – District Attorney	Zoe Burd – Prothonotary & Clerk of Court	Wendy Welfley – Register of Wills, Recorder of Deeds, & Clerk of Orphans Court
Richard Gibney – Magisterial District Court Judge (41-3-03)	Fred Cabell – Magisterial District Court Judge (41-3-04)	Traci Wilt – Magisterial District Court Judge (41-3-05)

County Non-Elected Department Directors		
Kristie Gantt – Children & Youth	Shannon Hines – Chief Clerk	Christina Zook – District Court Administrator
Wes Smith – Emergency Management	Vacant – Fiscal Office	Justin Lee – Area Agency on Aging
Jason Harvey – Prison	Michelle Orris – Probation & Parole	Barbara Wevodau – Public Defender
Randy Waggoner – Tax Assessment	Kristine Adkins – Tax Claim	Brady Cramer – Veterans' Affairs
Hilary Nace – Domestic Relations	Sarah Geesaman – Elections and Voter Registration	

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Perry County
PENNSYLVANIA

BASIS OF BUDGETING

BASIS OF BUDGETING

Executive Summary

The County's various departmental and fund budgets are proposed on a modified accrual basis of accounting, which is the same basis of accounting utilized for the fund level audited financial statements. Revenues are recognized when they are both measurable (*known or estimable in amount*) and available (*current in hand, or within 60 days of year-end to satisfy current obligations*). Expenditures are generally recorded when measurable and incurred (*relating to the current period and are due/payable*). Amounts reflect some "timing" differences, when financial activities occur following year-end, but relate to the prior period and thus are recorded ("accrued") to be reflected in the prior period.

The County follows the budget procedures required by Public Law within the County Code, and all relating laws and acts relative to departmental operations and activities. It is important for the reader to remember that the budget, while establishing the legal authority for spending offset with anticipated revenues, is an estimated plan, and deviations from those expectations can and will occur relative to factors within and outside of staff and Commissioner control. Budgets are not always static; they can be amended to adapt to changing needs or circumstances during the budget period, though the majority of these changes (especially those requiring contractual agreements or acquisitions) will require formal approval from the Commissioners. It acts as a policy document, translating the County's priorities and goals into a concrete plan for allocating resources to departments like public safety, health, and recreation. Essentially, it's a roadmap for how the County will manage its money to serve the community, reflecting a balance between priorities, available resources, and citizen needs.

Budget Timeline and Policy

The County's budgets are prepared on a calendar year basis. Throughout the year, department directors are responsible for overseeing the Commissioners' approved budgetary authority within their department budget and ensuring compliance with such on a monthly basis. This oversight ensures operations are in line with the budgetary plan, and coordinate any contractual actions and budgetary amendments can be taken by the Commissioners on a timely basis to ensure continuity of operations. The County's Fiscal Office, led by the Chief Financial Executive, monitors the economic climate, State and Federal Legislative agendas and actions, and other current events that necessitate changes to the County's budgetary position, and aims to maximize idle earnings and operational efficiency for the County.

The budgetary process begins in late summer, with department directors assessing projected revenues and proposed expenditures for their respective operations, including capital-related needs. Schedules maintained by the Fiscal Office are provided along with budgetary timelines to all department directors to summarize those requests. Trend analysis is utilized to assess director requests to ensure past budgetary authority has been sufficient and any amendments necessary to ensure amounts remain historically conservative. The budgetary assessments

encompass a number of contractual "knowns", but still require a significant amount of estimating and forecasting – and even minor changes in assumptions can have a significant impact in the process. The process also includes a detailed review of fees, charges, and assessments to ensure rates are appropriate and consider applicable costs of implementation/operation and evaluation of investments that can improve efficiency and effectiveness towards the provision of governmental services.

Public budgetary hearings (workshops) in early fall with each department help to identify any significant changes or proposed recommendations relative to operations and provision of services. The Commissioners then ultimately assess the spending priorities of the County and the revenue sources enabling meeting those priorities, and makes difficult but calculated decisions relative to where the limited resources of the County are best invested to support the citizens.

The "dress-rehearsal" budget is formally proposed at a November public meeting and placed on display for a minimum of twenty (20) days prior to adoption (Public Inspection Period). The Commissioners and Fiscal Office continue to review the budgetary proposals to ensure information and events that happen after advertising but before final adoption are accounted for in budget revisions, as applicable. Any expenditure revisions to the advertised budget in excess of 10% in aggregate require additional public inspection period before adoption can occur. The budget is then adopted no later than December 31st for the following year and includes all governmental funds of the County (primary government). The budget can be amended during the year, as necessary, based on Commissioners' action, and (in an election year) can be re-opened following the annual organizational meeting.

The budget is required to be adopted as a "balanced" budget, per Code. The "balanced" budget is often misunderstood that all projected revenues and proposed expenditures must be equal, and that is not the case (and rarely a reality). The net result of the revenues and expenditures will either create a surplus (addition) or require the use of fund balance reserves in order the balance the net result. This process requires consideration evaluation and careful consideration relative to minimum fund balance reserves necessary for continuity of the County in times of stress or emergency (e.g., budgetary impasses at the State and/or Federal level), and evaluation of structural deficit concerns (when operating costs of the County regularly exceed revenues generated).

The Fiscal Office assists the Commissioners in evaluating to solvency of the County and identify financial pitfalls and trends in advance of distress to ensure appropriate actions are taken (i.e., real estate tax millage changes, cost reductions through staffing or contractual relationships, etc.). The County's participation in the State Department of Economic Development's (DCED) Strategic Management Planning Program (STMP) shows focus on evaluating the County's distress points and implementing solutions to improve operations and prevent fiscal hardship with both short- and long-term investments.

Perry County
PENNSYLVANIA

COUNTY BUDGET
OVERVIEW - ALL FUNDS

COUNTY BUDGET OVERVIEW – ALL FUNDS

County Funds and Overall Budget Summary

The County currently operates 23 individual funds – the General Fund, one Other General Operating Funds, the Capital Projects Fund, and 18 Special Revenue Funds – which are summarized over the next several sections, with full line-by-line budgetary and comparative detail provided at the end of the report. While the focus of this budget package is the General Fund, the Other General Operating, Special Revenue, and Capital Project Funds account for a number of activities partially subsidized by General Fund appropriations, and represent significant funding support for various health and human services provided within the County, several through partnerships with regional organizations and neighboring counties. Some individual funds are grouped in the following reporting for discussions and presentations, based on correlated/similar activity or structure.

The following is a summary of the fund presentations, based on grouped presentation (number of individual funds grouped noted in parentheses):

GENERAL FUND	OTHER GENERAL OPERATING FUNDS	CAPITAL PROJECTS FUND
	Opioid Misuse and Addiction Abatement Trust Fund	

SPECIAL REVENUE FUNDS		
County Liquid Fuels Fund	Probation Intermediate Punishment (IP) Grant Fund	Probation Act 35/77 & Sheriff's Office Act 66 Funds (2)
County Pass-Through Grant Program Funds (6)	Emergency Response Fund	911 Fund
Recorder & County Improvement & Prothonotary Automation Funds (3)	Children & Youth Services Fund	Domestic Relations Fund
	Area Agency on Aging Fund	

PERRY COUNTY
2027 BUDGET PACKAGE

The following is an overall summary of the proposed 2027 revenues (including segregated County subsidy support ["match"] from the General Fund) and expenditures from each of the above funds:

FUND	COUNTY MATCH	GENERAL REVENUES	TOTAL REVENUES	TOTAL EXPENDITURES	NET SURPLUS (DEFICIT)	BEGINNING FUND BALANCE	ENDING FUND BALANCE
GENERAL FUND *	$-	$20,301,474	$20,301,474	$22,352,399	$(2,050,925)	$24,838,622	$22,787,697
LIQUID FUELS FUND	-	3,992,250	3,992,250	4,243,000	(250,750)	1,613,797	1,363,047
PROBATION IP GRANT FUND	-	99,000	99,000	99,000	-	-	-
ACT 35/77 & ACT 66 FUNDS	-	140,265	140,265	100,000	40,265	330,453	370,718
PASS-THROUGH GRANT FUNDS	-	2,784,654	2,784,654	2,784,654	-	-	-
EMERGENCY RESPONSE FUND	-	11,821	11,821	7,071	4,750	140,232	144,982
911 FUND	-	3,410,404	3,410,404	3,502,530	(92,126)	475,898	383,772
IMPROVEMENTS & AUTOMATION FUNDS	-	34,645	34,645	15,000	19,645	166,459	186,104
CHILDREN & YOUTH FUND	1,335,847	5,219,371	6,555,218	6,555,218	-	-	-
DOMESTIC RELATIONS FUND	294,279	869,721	1,164,000	1,136,112	27,888	295,431	323,319
AREA AGENCY ON AGING FUND	596,591	1,374,758	1,971,349	1,971,349	-	-	-
CAPITAL PROJECTS FUND	200,000	-	200,000	200,000	-	-	-
TOTAL	$2,426,717	$38,238,363	$40,665,080	$42,966,333	$(2,301,253)	$27,860,892	$25,559,639

*- Includes the OPIOID Fund (Fund 45)
** - Based on 2026 Budget ending fund balance.

The combined budgets reflect a projected use of existing fund balances of $2.3 million (the majority of which is tied with the General Fund), leaving just over $25.5 million in fund balance reserves to enter 2028.

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Personnel Costs

The County's 2027 budget is established with 150 full-time, 54 part-time, and 12 elected compensated positions (216 total), which excludes 25 elected Tax Collectors (compensated by County for collections made) and three elected Magisterial District Court Judges and an appointed Court Administrator (each paid for by the State). The budget includes new full-time for various departments of the County. An extensive staff supports the unique and diverse health and human service public needs as well as public safety, 911 operation, Courts, and other related social and socioeconomical programs.

Total personnel costs (wages and related benefits and taxes) are proposed at $11.6 million and $7.1 million, respectively, for the 2027 budget, reflecting a 4.5% increase over 2026's budget. The majority of this increase relates to higher benefits related to healthcare and retirement cost. The following summarizes wages and related taxes and benefits for the 2026 budget and prior comparative information (*NOTE – throughout this Budget Package, 2024 actual information presented is unaudited and may be subject to change for year-end adjustments and accruals*):

	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
WAGES	$9,873,056	$10,155,360	$11,295,370	$11,639,704
BENEFITS & TAXES	6,031,300	6,470,264	6,649,949	7,113,978
TOTAL	$15,904,356	$16,625,624	$17,945,319	$18,753,682

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The following is a departmental breakdown of the 216 positions by respective budgeted funds/ departments (*note: part-time positions for the Prison, Sheriff's Office, and 911 Fund can fluctuate based on scheduling/availability*):

DEPARTMENT	FULL-TIME POSITIONS	PART-TIME POSITIONS	ELECTED POSITIONS	TOTAL POSITIONS
General Fund				
Commissioners	-	-	3	3
Chief Clerk	3	6	-	9
Elections & Voter Registration	2	-	-	2
Fiscal Office	2	-	-	2
Auditors	-	-	3	3
Tax Assessment	8	-	-	8
Tax Claim	1	-	-	1
Treasurer	1	-	1	2
Public Defender	2	-	-	2
Register & Recorder	2	-	1	3
Courts Administration	4	3	-	7
Coroner	-	-	1	1
District Attorney	6	1	1	8
Prothonotary	3	1	1	5
Sheriff's Office	8	8	1	17
Prison	33	19	-	52
Probation & Parole	16	-	-	16
Emergency Management Agency	*Allocated wage and benefits from 911 Fund staff*			
Veterans' Affairs	1	-	-	1
Extension Office	-	1	-	1
Jury Commission	1	-	-	1
MDC – Duncannon	2	-	-	2
MDC – Newport	2	-	-	2
MDC – Loysville	2	-	-	2
Maintenance	4	-	-	4
	103	39	12	154
Probation IP Grant Fund	*Allocated wage and benefits from Probation staff*			
911 Fund	10	11	-	21
Children & Youth Fund	16	2	-	18
Domestic Relations Fund	10	-	-	10
Area Agency on Aging Fund	11	2	-	13
TOTAL	150	54	12	216

Perry County
PENNSYLVANIA

GENERAL
FUND BUDGET

GENERAL FUND BUDGET – SUMMARY INFORMATION

Executive Summary

The County's General Fund is a collection of core governmental functions primarily funded through general revenues – e.g., real estate and per capita taxes, service and user charges/fees, fines, and operational grants – that are not mandated or assigned to be managed in a separate fund. Functions primarily include general administrative services, judicial services, and public safety services. The General Fund further subsidizes several other operating funds of the County through interfund transfers – the County "match" to these other funds is just under $2.4 million.

The proposed 2027 General Fund budget is balanced with the use of existing fund balance of $2.1 million with total revenues of $20.3 million and expenditures of $22.4 million. The following is a summary by function comparing the 2026 adopted and 2027 proposed budgets, with net deficit balanced through use of existing fund balances:

	2026 BUDGET	2027 BUDGET	CHANGE ($)	CHANGE (%)
REVENUES				
Real Estate Taxes	$14,502,500	$14,470,000	$(32,500)	(.22%)
Per Capita Taxes	133,500	133,500	-	-
Licenses & Permits	12,000	12,000	-	-
Grants & Gifts	975,135	1,009,351	34,216	3.51%
Fines	321,000	326,500	5,500	1.71%
Charges for Services	2,112,283	2,844,250	731,967	34.65%
Interest	1,004,232	1,004,732	500	0.05%
Miscellaneous	352,000	501,141	149,141	42.37%
	19,412,650	20,301,474	888,824	4.58%
EXPENDITURES				
General Government	9,085,765	8,187,478	(898,287)	(9.89%)
Judicial Government	4,804,746	5,256,121	451,375	9.39%
Public Safety	7,978,127	8,788,354	810,227	10.16%
Veterans' Affairs	124,000	105,795	(18,205)	(14.68%)
Extension Office	15,156	14,651	(505)	(3.33%)
	22,007,794	22,352,399	344,605	1.57%
NET DEFICIT	$(2,595,144)	$(2,050,925)	$544,219	

Overall, budgeted expenses increased a modest 1.57% from the prior year. Driving factors in expenses related to increased personnel cost for additional positions and increased benefit cost offset by decreased capital activity.

The increase in revenues was primarily due to increases in the prison for housing prisoners from neighboring counties.

The following represents a summary of the budgetary departments operated within the General Fund. Each department director proposes an annual budget for adoption by the County Commissioners, some including program-generated charges, fees, and intergovernmental revenues to assist in subsidizing operations.

General Government - Administration

- Commissioners
- Chief Clerk
- Elections & Voter Registration
- Fiscal Office
- Elected Auditors
- Tax Assessment
- Tax Collection
- Tax Claim
- Treasurer
- Register & Recorder
- Maintenance

General Government - Judicial

- Public Defender
- Courts Administration
- Coroner
- District Attorney
- Prothonotary
- Sheriff's Office
- Jury Commissioners
- Magisterial District Court - Duncannon
- Magisterial District Court - Newport
- Magisterial District Court - Loysville

Public Safety

- Prison
- Probation & Parole
- Emergency Management Agency

Veterans' Affairs

Extension Office

Your Tax Dollars at Work

The County completed a complete reassessment on the taxable value of properties in late 2025, which is a periodic reevaluation on all taxable investment within the County. The goal of a reassessment is never to increase the tax revenue that the County will collect, but to ensure that the value assessed to any property is comparable to all similarly situated and appointed properties within the County. The total of all reevaluated properties is then compared with the prior year revenue to determine what real estate tax millage rate should be applied to keep complete revenue neutrality to the prior year. A simple example – if your property was valued at $200,000 and you paid County tax of $200 in 2025, and reassessment determined that your property is now valued at $350,000 and you made no significant changes to the property, your 2026 County tax should be comparable to $200 again. Inevitivley, some tax amounts will increase for some property owners while others will decrease, but the net reassessment result will yield the same income as the prior year.

The real estate tax millage rate proposed for the 2027 budget is 2.5655 mills, reflecting no increase in tax revenues from the 2026 millage. Real estate tax revenues comprise over 70% of the County's funding sources for all General Fund operations, as well as subsidy towards health and human services, so they are essential to the County's operations.

Administration includes all core support services, including facilities and information technology maintenance, fiscal, elections and voter registration administration, tax assessment, collection, and delinquency management, and other related functions. Subsidy and Contributions include County subsidy for health and human service functions under Children and Youth, Area Agency on Aging, and Domestic Relations Fund operations, and only 4% to local and regional non-profit and local government organizations for the provision of services to support area citizens (Tri-County Regional Planning, Drug and Alcohol Abuse programs through Cumberland County agreements, and Conservation District and Farmland Preservation activities).

The Commissioners remain steadfast in ensuring that County's property tax rate remains as low as possible to ensure County services meet the needs and expectations of its citizens. In its latest Property Tax Burden by County (2022) by the State's Independent Fiscal Office, the County's tax burden is ranked 47th lowest out of 66 counties[1], with the majority of our bordering counties taxpayers carrying a heavier tax burden. This ranking is a testament to the Commissioners' dedication towards managing service needs with available resources and implementing creative funding solutions where applicable to minimize tax burden to our citizens. Since the report, the County has not raised its real estate tax rate, while more than half of the State's counties did, some above 30%[2].

[1] Source: ifo.state.pa.us/download.cfm?file=Resources/Documents/RB_2024_08_Property_Tax_Burden_by_County.pdf
[2] Source: ifo.state.pa.us/download.cfm?file=Resources/Documents/SD_Prop_Tax_Update_06_2025.pdf

Fund Balance Assessments

To ensure continuity of operations and fiscal sustainability to manage unanticipated periods of revenue shortfalls or emergency expenditures as well as "lean" months (the majority of real estate taxes, the primary revenue source for General Fund operations, are collected from March through June) where revenues are significantly reduced yet expenditures remain consistent. The Commissioners have ensured that fund balances ("financial reserves") are adequate to address significant capital investment needs of the future as well as provide adequate cushion (in the form of minimum fund balance expectations) for scenarios discussed above.

It is common for a Pennsylvania County budget to project an annual deficit, requiring the use of existing fund balance to "balance" the budget, due to the conservative nature of financial planning and resources across more than two dozen operational areas. Many Counties deficits run multiple millions of dollars in initial and final iterations, as the costs to manage health and human services and public safety protections, especially those for administered prisons, continue to grow at a rate well outpacing general revenues (primarily taxes) used to subsidize the programs administered. While the County's General Fund budget reflects a structural deficit of just over $2.5 million to be funded through existing reserves, we anticipate outperforming the conservative budget to minimize the impact on fund balances through cost-conscious spending within budgetary authority provided, and continued evaluation for other fees, charges, and revenue sources to complement operations and programs.

The following is a summary of accumulated fund balance reserves in the General Fund to enter the 2028 calendar year based on the 2027 budget proposed, delineated based on Commissioner assignments, minimum reserve expectations, and estimation of restricted and unrestricted (residual) fund balances:

PROJECT/RESERVES	AMOUNT
County-Wide Broadband Project	$6,400,000
Net County investment estimates relative to estimated $26,000,000 project, primarily funded through proposed Federal grants, to provide Broadband interest net access across nearly 97% of entire County	
Consolidated County Facilities Project	7,000,000
Anticipated acquisition of land for construction of consolidated facilities for various/select taxation, treasury, human services, and judicial services of the County's operations, primarily funded through Redevelopment Assistance Capital Program (RACP) grants awarded	
911 Communication Tower	1,500,000
Estimated funds for feasibility assessment and potential construction of additional communication tower to serve Duncannon-New Buffalo area currently not within the 911 tower network	
Information Technology Investment Projects	800,000
Estimated assignment for next County refresh of information technology (IT) replacements for network switches, access points, firewalls, and servers following respective warranty periods	
Economic Development Infrastructure Investment	1,000,000
County-designated funds for potential future aid in utility (water, sewer, gas, and electric as well as road/highway) infrastructure investment for enticing commercial and industrial investment in the County	
County Facility Security Measures Refresh	1,000,000
Following investment in improved security access and camera systems, funds have been assigned for complete County-wide system refresh following ten-year warranty period	
TOTAL PROJECT ASSIGNMENTS	17,700,000
Operating Reserve	5,100,000
TOTAL ESTIMATED ENDING 2027 FUND BALANCES – GENERAL FUND	$22,800,000

Summarized 2027 Budget Proposals by Department

The following represents a short summary relative to each budgetary department of the County's General Fund along with concise information on finances over several comparative periods. Each departmental budget is presented in full line-by-line detail in the next section, followed by each individual operating and capital fund of the County.

General Government – Administration Budgets

Commissioners

The Commissioners' budget is one of the larger departmental budgets of the General Fund, and includes all general-source revenues (all tax collections and interest earnings), limited expenditures relative to the Commissioner's Office, and centralized expenses for managing safety and health initiative grant programs. It will always present a significant net surplus, which is used to subsidize the other General Fund departments as well as (through Contributions and Subsidies) other health and human service funds of the County.

The following is a summary of the Commissioners' budget for 2027 and comparative financial information for several years, as well as some context points for the 2027 budget proposed and/or relation to prior years' information:

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
REVENUES				
Real Estate Taxes	$14,081,500	$14,230,993	$14,502,500	$14,470,000
Per Capita Taxes	145,500	144,011	133,500	133,500
Licenses & Permits	10,000	12,085	12,000	12,000
Grants & Gifts	1,657,300	145,033	210,872	71,000
Charges for Services	36,200	30,566	31,200	31,200
Interest	1,003,732	1,231,788	1,003,732	1,003,732
Miscellaneous	167,000	1,035,550	352,000	501,141
	17,101,232	16,830,026	16,245,804	16,222,573
EXPENDITURES				
Personnel	564,907	524,635	515,226	293,090
Office & Administration	85,470	104,655	88,600	78,500
Professional Services	542,765	265,058	184,670	167,691
Contributions & Subsidies	2,495,880	2,007,900	3,357,002	2,818,104
Capital	3,233,450	-	-	-
	6,922,472	2,902,248	4,145,498	3,357,385
NET SURPLUS (DEFICIT)	$10,178,760	$13,927,778	$12,100,306	$12,865,188

- Real Estate Taxes in 2027 remain consistent with the prior year, as there was no increase in millage.

- The decrease in personnel cost reflects retirement fund expense being paid from the retirement trust fund.
- Grants & Gifts reflect a decrease as a result of the County nearing completion of spending related to its STMP Grant.

Chief Clerk

The Chief Clerk's Office directly supports the Commissioners through oversight of reception, human resources, janitorial, and other general administrative functions. The Chief Clerk generates no direct revenue sources to subsidize administrative function costs, but does aid in administering several programs accounted for in the Commissioners' budget. The following is a summary of the Chief Clerk's budget for 2027 and comparative financial information for several years:

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
EXPENDITURES				
Personnel	$359,167	$297,692	$307,194	$322,110
Office & Administration	37,950	29,287	26,400	26,400
Professional Services	133,300	81,187	133,415	209,718
	530,417	408,166	467,009	558,228
NET SURPLUS (DEFICIT)	$(530,417)	$(408,166)	$(467,009)	$(558,228)

Elections & Voter Registration

The Elections and Voter Registration office is responsible for registering residents of the County to vote, and maintaining accurate voter registration records, according to Pennsylvania law. The responsibilities of this office include necessary preparation for all elections including: ballots, maintaining individual voting records, election supplies, training for elected Election Officials, and supervision of the official count of votes cast. The Perry County Board of Elections certifies the election returns.

The following is a summary of the Elections and Voter Registration budget for 2027 and comparative financial information for several years.

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
REVENUES				
Grants & Gifts	$159,762	$160,517	$159,776	$157,237
Charges for Services	4,500	220	500	-
	164,262	160,737	160,276	157,234
EXPENDITURES				
Personnel	178,633	207,139	142,347	152,591
Office & Administration	22,100	21,243	21,350	31,450
Professional Services	151,000	193,361	196,435	206,791
Capital	13,500	-	31,900	-
	365,233	421,743	392,032	390,832
NET SURPLUS (DEFICIT)	$(200,971)	$(261,006)	$(231,756)	$(233,598)

Fiscal Office

The Fiscal Office is responsible for the financial functions of the County including budget administration, payroll, account payables and receivables, and pension administration. Staff coordinate and oversee annual financial and compliance audits and reporting requirements for all relating agencies and aid other departments in the same.

The following is a summary of the Fiscal Office's budget for 2027 and comparative financial information for several years, as well as some context points for the 2027 budget proposed and/or relation to prior years' information:

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
EXPENDITURES				
Personnel	$331,956	$313,320	$369,667	$396,940
Office & Administration	5.350	7,517	8,450	6,350
Professional Services	345,500	347,444	277,540	261,500
Capital	333,000	13,727	250,000	250,000
	1,015,806	682,008	905,657	914,790
NET SURPLUS (DEFICIT)	$(1,015,806)	$(682,008)	$(905,657)	$(914,790)

- The Fiscal Office is in the process of searching for a new CFE. This position has been included in the 2027 budget.
- Capital spending in 2027 relates to implementation of a new financial accounting and reporting system, contracted (and originally budgeted) in 2025 and extended for implementation during 2026 into 2027.

Elected Auditors

The (three) Elected Auditors are elected every four years and play a valuable role in helping to monitor and maintain the integrity of the financial operations in the County. The three county auditors examine the records and accounts of the county offices (focusing on Rox Office custodial accounts), Magisterial District Courts, and tax collectors to verify the receipt and dispersal of monies. The following is a summary of the Elected Auditors' budget for 2027 and comparative financial information for several years:

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
EXPENDITURES				
Personnel	$55,945	$54,558	$53,901	$55,237
Office & Administration	2,025	613	5,005	9,725
Professional Services	750	478	4,915	5,338
	58,720	55,649	63,821	70,300
NET SURPLUS (DEFICIT)	$(58,720)	$(55,649)	$(63,821)	$(70,300)

Tax Assessment

The Tax Assessment department is responsible for generating and maintaining real estate and occupational assessments. They assess newly-built structures and additions, react to catastrophic losses such as fires, floods, and tornadoes for assessment adjustment, and periodically reassesses the value of all taxable real property. They also work with local tax collectors and school districts relative to property records management, and maintain property record cards and aerial maps of the County.

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The following is a summary of the Tax Assessment department's budget for 2027 and comparative financial information for several years, as well as some context points for the 2027 budget proposed and/or relation to prior years' information:

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
REVENUES				
Charges for Services	$128,400	$168,229	$157,733	$139,400
	128,400	168,229	157,733	139,400
EXPENDITURES				
Personnel	763,890	644,219	659,587	718,807
Office & Administration	19,950	26,678	36,550	20,950
Professional Services	306,000	131,960	155,851	187,436
Capital	1,102,962	519,475	-	-
	2,192,802	1,322,332	851,988	927,193
NET SURPLUS (DEFICIT)	$(2,064,402)	$(1,154,103)	$(694,255)	$(787,793)

- Capital spending over the past several years was related to County-wide reassessment (completed in 2025) for consultant services, aerial imaging, and all related software licenses and related equipment.

Tax Collection

The County's Treasurer's Office is responsible for working closely with the Elected Township and Borough Tax Collectors on current year municipal and County real estate and per capita taxes. The Tax Collectors (currently 25 covering 30 municipalities) are "employees" of the County only relative to compensation (per Resolution) for taxes collected, and therefore general personnel costs within the County's budgets. The following is a summary of the Tax Collection budget for 2027 and comparative financial information for several years:

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
REVENUES				
Charges for Services	$9,500	$5,049	$8,500	$8,500
	9,500	-	8,500	8,500
EXPENDITURES				
Personnel	139,000	111,918	141,445	143,114
Office & Administration	16,050	17,001	22,350	17,350
	155,050	128,919	163,795	160,464
NET SURPLUS (DEFICIT)	$(145,550)	$(123,870)	$(155,295)	$(151,964)

Tax Claim

The Tax Claim Bureau is responsible to lien and collect delinquent real estate taxes for the County and 30 municipalities and five school districts within the County once the Elected Tax Collectors have returned the current year levies. The Tax Claim shall receive and collect such taxes, give proper credit, and disburse all monies collected per District. All taxes charged to the Bureau for collection are absolute one year after delinquency, and eligible for tax sale under the Real Estate Tax Sale Law (RETSL) no later than the end of September the following year.

The following is a summary of the Tax Claim budget for 2027 and comparative financial information for several years, as well as some context points for the 2027 budget proposed and/or relation to prior years' information:

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
REVENUES				
Real Estate Taxes	$575,000	$-	$-	$-
Charges for Services	220,000	232,907	225,000	225,000
Interest	-	1,248	500	1,000
	795,000	234,155	225,500	226,000
EXPENDITURES				
Personnel	148,868	91,558	94,125	101,658
Office & Administration	30,700	33,536	32,870	33,855
Professional Services	37,700	32,571	39,475	38,500
	217,268	157,665	166,470	174,013
NET SURPLUS (DEFICIT)	$577,732	$76,490	$59,030	$51,987

- As noted in the Commissioners' budget, all Real Estate Tax revenues have transitioned to be centralized here forward.

Treasurer

The Treasurer's Office is directed by the Elected Treasurer who, as an agent for the State, sells various licenses for dogs, hunting, fishing, trapping/furtaking, small games of chance, and raffles/bingos as well as launch and sportsman pistol permits.

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The following is a summary of the Treasurer's budget for 2027 and comparative financial information for several years:

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
REVENUES				
Charges for Services	$11,000	$12,268	$12,500	$12,500
	11,000	12,268	12,500	12,500
EXPENDITURES				
Personnel	140,535	181,812	190,833	206,651
Office & Administration	7,600	6,360	7,150	10,900
Professional Services	8,200	4,932	9,280	9,280
	156,335	193,104	207,263	226,831
NET SURPLUS (DEFICIT)	$(145,335)	$(180,836)	$(194,763)	$(214,331)

Register & Recorder

The Register and Recorder budget includes the operations of the elected Register of Wills (Register), Recorder of Deeds (Recorder), and Clerk of Orphan's Court. The Register has jurisdiction over the probate of wills and granting of letters, thereby having quasi-judicial powers. The office maintains the records on all estates probated for county residents, and serves as the agent for the State for the collection of Inheritance Tax. The Recorder is responsible for the preservation of all real estate property documents in the County through required recordation. The office is also responsible for the recording of military discharges for County residents, and serves as the agent for the State for the collection of realty transfer tax. Finally, the Clerk of the Orphans' Court is responsible for adjudicated incapacitated filings, estates of minors, and adoption proceedings (sealed records, only accessible by order of the Court). The office also issues marriage licenses and maintains the records for the licenses issued.

The following is a summary of the Register and Recorder's budget for 2027 and comparative financial information for several years:

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
REVENUES				
Charges for Services	$278,500	$493,217	$288,500	$288,500
	278,500	493,217	288,500	288,500
EXPENDITURES				
Personnel	283,664	262,604	258,013	291,732
Office & Administration	6,050	4,939	6,050	6,600
Professional Services	23,250	18,560	29,050	40,250
	312,964	286,103	293,113	338,582
NET SURPLUS (DEFICIT)	$(34,464)	$207,114	$(4,613)	$(50,082)

Maintenance

The Maintenance Department is responsible for the upkeep and repairs of all County buildings. The buildings included are the Courthouse, Rhinesmith Building, Veterans Memorial Building, the Old Jail, Extension/Annex building, Prison, and the Freedom Building. The department also uses trustees on work release for certain projects as well. All costs to maintain and improve centralized buildings above as well as County-wide investments in information technology improvements are consolidated in the department's budget.

The following is a summary of the Maintenance budget, including significant centralized building and information technology infrastructure investment projects, for 2027 and comparative financial information for several years, as well as some context points for the 2027 budget proposed and/or relation to prior years' information:

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
EXPENDITURES				
Personnel	$371,315	$368,621	$405,890	$406,660
Office & Administration	191,000	194,524	191,850	200,050
Utilities	162,200	153,006	153,450	153,450
Professional Services	138,500	368,097	127,900	128,200
Capital	471,500	402,253	550,029	180,500
	1,334,515	1,486,501	1,429,119	1,068,860
NET SURPLUS (DEFICIT)	$(1,334,515)	$(1,486,501)	$(1,429,119)	$(1,068,860)

- Capital spending in 2027 relates to the following:
  - Improvements to various county buildings, security enhancements, sidewalk replacement, as well as various other minor capital repairs. It is decreased significantly from the prior as a result of several large projections coming to fruition in 2026.

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General Government – Judicial Budgets

Public Defender

The Public Defender is responsible for furnishing legal counsel to any person who, for lack of sufficient funds, is unable to obtain legal counsel in any situation where representation is constitutionally guaranteed. This would include capital crimes, felony offenses, misdemeanor offenses, juvenile delinquency offenses, and summary offenses that carry a mandatory sentence of incarceration.

The following is a summary of the Public Defender's budget for 2027 and comparative financial information for several years, as well as some context points for the 2027 budget proposed and/or relation to prior years' information:

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
REVENUES				
Grants & Gifts	$53,500	$127,577	$112,770	$112,770
	53,500	127,577	112,770	112,770
EXPENDITURES				
Personnel	192,000	148,671	172,036	351,346
Office & Administration	24,500	15,032	4,750	8,700
Professional Services	100,000	132,480	125,180	83,400
	316,500	296,183	301,966	443,446
NET SURPLUS (DEFICIT)	$(263,000)	$(168,606)	$(189,196)	$(330,676)

- In 2025, the Public Defender transitioned from a contracted service to a County office, including hiring full-time Public Defender and Office Clerk positions.
- The 2027 Budget reflects the potential hiring of an assistant Public Defender.

Courts Administration

The District Court Administrator's office was created in 1974 to reduce the burden of administrative duties of the Judges of the Court of Common Pleas. The office provides technical assistance and administrative support to Magisterial District Courts as well as the various departments of the Court of Common Pleas. Other Court business that involves this office includes personnel management, budget, jury management, scheduling, public relations, and liaison functions with various groups and agencies.

The following is a summary of the Courts Administration budget for 2027 and comparative financial information for several years, as well as some context points for the 2027 budget proposed and/or relation to prior years' information:

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
REVENUES				
Grants & Gifts	$62,500	$64,762	$65,000	$64,039
Fines	500	275	500	500
Charges for Services	112,000	92,320	146,500	145,000
	175,000	157,357	212,000	209,539
EXPENDITURES				
Personnel	330,539	274,304	386,504	335,269
Office & Administration	47,350	60,660	72,150	71,450
Professional Services	314,500	323,720	349,685	378,250
Capital	-	-	10,000	12,000
	692,389	658,684	818,339	796,969
NET SURPLUS (DEFICIT)	$(517,389)	$(501,327)	$(606,339)	$(587,430)

- Capital investment for 2027 includes a replacement recording system for the Court of Common Pleas that was originally budgeted for 2026.

Coroner

The Coroner is an elected official whose job is to investigate deaths of a suspicious or violent nature. When necessary, a jury of inquest can be called to determine the cause of death. When inquests are warranted, the Coroner is empowered to perform autopsies, subpoena witnesses, administer oaths, and compel attendance at an inquest. The Coroner is required to issue a certificate of death if such occurs without medical attention or attendance. The powers and duties of this position are specified in the County Code. The Coroner may appoint one or more Deputies to act for him/her as deemed necessary.

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The following is a summary of the Coroner's budget for 2027 and comparative financial information for several years, as well as some context points for the 2027 budget proposed and/or relation to prior years' information:

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
REVENUES				
Grants & Gifts	$12,500	$27,045	$17,200	$77,537
Charges for Services	12,100	11,755	12,000	12,000
	24,600	38,800	29,200	89,537
EXPENDITURES				
Personnel	54,035	51,051	53,088	53,896
Office & Administration	8,950	8,805	11,150	14,760
Professional Services	125,360	128,350	129,065	130,131
Capital	-	341	15,000	81,537
	188,345	188,547	208,303	280,324
NET SURPLUS (DEFICIT)	$(163,745)	$(149,747)	$(179,103)	$(190,787)

- Capital spending in the 2027 Budget relates to the purchase of new vehicle for the office. This spending is offset by a grant the County will receive for the vehicle.

District Attorney

The elected District Attorney is the Chief Law Enforcement officer in the County and initiates all criminal complaints and conducts all criminal and other prosecution before the Court in the name of the State. Other duties include the review and approval of all private criminal complaints. The office operates a Victim Witness program. Some of the services of this program are: notifying victims when defendants are to appear in Court, assisting victims in understanding the judicial system, encouraging victims to ask questions and voice their thoughts and concerns, assist with victim compensation claims, keep victims informed of the status of cases, refer victims to appropriate Social Service agencies and prepare victims for Court appearances.

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The following is a summary of the District Attorney's budget for 2027 and comparative financial information for several years, as well as some context points for the 2027 budget proposed and/or relation to prior years' information:

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
REVENUES				
Grants & Gifts	$141,000	$178,561	$162,177	$172,045
Charges for Services	7,600	8,704	8,550	8,850
Miscellaneous	500	-	-	-
	149,100	187,266	170,727	180,895
EXPENDITURES				
Personnel	739,281	702,733	903,590	1,068,140
Office & Administration	13,550	25,255	28,900	25,875
Professional Services	66,500	86,326	94,414	96,004
Capital	8,000	-	100,000	-
	827,331	814,314	1,126,904	1,190,019
NET SURPLUS (DEFICIT)	$(678,231)	$(627,048)	$(956,177)	$(1,009,124)

- Capital investment for 2026 includes estimated onboarding acquisitions for the new full-time Detective role, including vehicle, radio, pistol, bulletproof vest, Taxes, and body camera. These expenses were completed in 2026 year.

Prothonotary

The Prothonotary budget includes the operations of the elected Prothonotary and Clerk of Courts. The Prothonotary is the elected civil clerk of the Court of Common Pleas, and the "keeper" of court records. The office is responsible for the filing and recording of legal documents of a widely diversified nature, including administering oaths, civil suits, custody, divorce, Magisterial District Court appeals, driver's license suspension appeals, judgments, mechanic liens, name changes, protection from abuse, and Federal/State tax liens. In addition, the office is an Acceptance Agent for Passport Applications.

The Clerk of Courts is an elected officer of the court, primarily responsible for recording and processing criminal and juvenile records, including Dependency cases. Duties can include preparing prison commitments, bail, bench warrants, processing motions and petitions, summary appeals, and appeals to the State Superior and Supreme Courts. Other responsibilities include assessing court-imposed costs and fines, and licensing private detectives.

The following is a summary of the Prothonotary's budget for 2027 and comparative financial information for several years:

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
REVENUES				
Fines	$87,000	$111,302	$97,000	$102,500
Charges for Services	177,000	200,260	185,000	187,000
	264,000	311,562	282,000	289,500
EXPENDITURES				
Personnel	423,172	369,632	391,565	430,895
Office & Administration	35,450	24,383	37,325	28,725
Professional Services	28,600	19,417	34,520	33,020
Capital	-	-	-	-
	487,222	413,432	463,410	492,640
NET SURPLUS (DEFICIT)	$(223,222)	$(101,870)	$(181,410)	$(203,140)

Sheriff's Office

The Sheriff's Office is led by the elected Sheriff, and the primary purpose of this office is to provide security to the Courts and other County properties and staff, serving as a law enforcement presence to the County in times of need or risk. The office also provides a diverse variety of community services, including providing law enforcement assistance and support to relating agencies, safe and secure transport of prisoners for Court appearances, serve Court-issued warrants, serve and enforce Court orders, writs of summons, complaints, money judgements, and injunctions, enforce violations of the State Crimes and Vehicle Code, and education, assistance, and awareness to the public through community service programs. The office also issues licenses for Carry Concealed Firearms, Sell Firearms, and Sell Previous Metals, provides fingerprinting services, and conducts Court-approved real estate and personal property sales.

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The following is a summary of the Sheriff's Office budget for 2027 and comparative financial information for several years:

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
REVENUES				
Grants & Gifts	$6,000	$26,414	$6,000	$6,000
Fines	2,000	17,031	2,000	2,000
Charges for Services	80,000	79,790	87,500	87,500
Interest	-	275	-	-
	88,000	123,510	95,500	95,500
EXPENDITURES				
Personnel	957,998	800,553	925,342	1,028,338
Office & Administration	55,800	47,568	67,200	63,300
Professional Services	107,125	93,018	88,225	81,200
Capital	-	-	-	65,000
	1,120,923	941,139	1,080,767	1,237,838
NET SURPLUS (DEFICIT)	$(1,032,923)	$(817,629)	$(985,267)	$(1,142,338)

Jury Commission

The Jury Commission office oversees the jury selection process, which includes summoning potential jurors, managing the jury pool, and ensuring a fair and impartial selection. The office is responsible for instructing jurors on the law, handling exemptions, and assisting with the preliminary examination of prospective jurors to ensure their impartiality. The County's Jury Commission Clerk performs the above functions for Juniata County as well through a cost sharing agreement for services and related costs. The following is a summary of the Jury Commission budget for 2027 and comparative financial information for several years:

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
REVENUES				
Charges for Services	$6,000	$5,758	$6,000	$6,000
	6,000	5,758	6,000	6,000
EXPENDITURES				
Personnel	69,666	42,401	53,538	57,351
Office & Administration	8,700	8,821	11,500	10,000
Professional Services	4,000	3,891	5,405	5,432
	82,366	55,113	70,443	72,783
NET SURPLUS (DEFICIT)	$(76,366)	$(49,355)	$(64,443)	$(66,783)

Magisterial District Courts

The Magisterial District Court is the first level of judicial authority in the State, and is the Court where most people experience the judicial system for the first time. Magisterial District Judges handle all traffic cases, other minor criminal cases, and civil cases involving amounts up to $12,000. Magisterial District Judges also set bail and conduct preliminary hearings in misdemeanor and felony criminal cases to determine if the cases should be dismissed or transferred to the Court of Common Pleas for further proceedings. There are three Magisterial District Courts located in offices throughout the County, each led by an elected Magisterial Court Judge.

The following is a summary of the three individual Magisterial District Court budgets for 2027 and comparative financial information for several years:

MAGISTERIAL DISTRICT COURT – DUNCANNON				
	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
REVENUES				
Charges for Services	$45,000	$55,302	$51,500	$51,500
	45,000	55,302	51,500	51,500
EXPENDITURES				
Personnel	164,276	155,803	157,128	175,265
Office & Administration	32,000	25,455	30,600	32,000
Utilities	2,500	3,211	3,000	3,000
Professional Services	56,500	51,411	55,315	55,700
	255,276	235,880	246,043	265,965
NET SURPLUS (DEFICIT)	$(210,276)	$(180,578)	$(194,543)	$(214,465)

MAGISTERIAL DISTRICT COURT – NEWPORT				
	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
REVENUES				
Charges for Services	$45,000	$55,050	$50,000	$50,000
	45,000	55,050	50,000	50,000
EXPENDITURES				
Personnel	164,201	155,941	159,366	164,608
Office & Administration	20,300	22,529	26,900	23,300
Utilities	3,500	3,533	4,000	5,000
Professional Services	33,500	31,041	42,495	41,450
	221,501	213,044	232,761	234,358
NET SURPLUS (DEFICIT)	$(176,501)	$(157,994)	$(182,761)	$(184,358)

MAGISTERIAL DISTRICT COURT – LOYSVILLE				
	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
REVENUES				
Charges for Services	$110,000	$127,930	$120,000	$120,000
	110,000	127,930	120,000	120,000
EXPENDITURES				
Personnel	151,158	141,023	151,450	137,249
Office & Administration	30,250	33,712	39,750	39,250
Utilities	3,700	3,700	3,250	3,950
Professional Services	48,650	54,214	61,360	61,330
	233,758	232,649	255,810	241,779
NET SURPLUS (DEFICIT)	$(123,758)	$(104,719)	$(135,810)	$(121,779)

Public Safety Budgets

Prison

The Prison is charged with the detention of male prisoners as directed by the Courts (all female prisoners are housed by Cumberland County and billed daily rates accordingly), and their care while detained, including health/hospitalization services and meals. The facility provides a physical environment assuring maximum security and safety for inmates, Prison staff, and any visiting public. Prison staff provide treatment services and programs that offer inmates the opportunity for positive personal change. The Prison also routinely detains Federal prisoners for typically short duration incarcerations between transportation/Court appearances.

The following is a summary of the Prison's budget for 2027 and comparative financial information for several years, as well as some context points for the 2027 budget proposed and/or relation to prior years' information:

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
REVENUES				
Grants & Gifts	$-	$-	$-	$-
Charges for Services	1,190,508	922,930	892,200	1,642,200
	1,190,508	922,930	892,200	1,642,200
EXPENDITURES				
Personnel	3,919,840	3,821,379	4,022,706	4,330,287
Office & Administration	348,200	246,728	333,050	321,150
Utilities	180,000	158,301	164,500	160,000
Professional Services	1,805,508	1,464,322	1,714,410	1,714,460
Capital	129,500	25,243	9,800	50,000
	6,383,048	5,715,973	6,244,466	6,575,897
NET SURPLUS (DEFICIT)	$(5,192,540)	$(4,793,043)	$(5,352,266)	$(4,933,697)

- Capital investment for 2027 includes funding for body worn cameras, as well as improvements to the facility.
- The large increase in charges for services reflects the County housing additional prisoners from other local counties.

Probation & Parole

The Probation Department provides the Court of Common Pleas and the community an effective and efficient delivery of services involving the supervision of both adult and juvenile offenders, focusing on public safety and coordinating activities designed to allow offenders to become productive members of society. Under the supervision of the President Judge, Probation staff provide the residents of the County with a variety of services including, Court Reporting Networking Evaluations, offender supervision, community protection, and electronic monitoring. The following is a summary of the Probation and Parole budget for 2027 and comparative financial information for several years:

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
REVENUES				
Grants & Gifts	$158,218	$264,962	$173,477	$132,517
Charges for Services	50,600	50,472	50,600	50,600
	208,818	315,434	224,077	183,117
EXPENDITURES				
Personnel	1,405,507	1,355,621	1,469,081	1,610,091
Office & Administration	43,050	45,837	71,400	58,050
Professional Services	60,500	71,935	97,790	97,790
	1,509,057	1,473,393	1,638,271	1,765,931
NET SURPLUS (DEFICIT)	$(1,300,239)	$(1,157,959)	$(1,414,194)	$(1,582,814)

Emergency Management Agency (EMA)

The EMA develops and coordinates plans for mitigation, preparedness, response, recovery from emergencies and disasters, and continuity of operations. Its duties include creating emergency operations plans, managing resources, educating the public, and coordinating with local fire, police, and Emergency Medical Services to save lives, protect property, and help the community recover from events like tornadoes, floods, or hazardous material incidents. The office also serves as liaison with Federal and State emergency management partners, municipal emergency management coordinators, surrounding counties, and other disaster response agencies for conducting damage assessment after disasters and for submission of Federal individual and public assistance program data.

The following is a summary of the EMA's budget for 2027 and comparative financial information for several years:

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
REVENUES				
Grants & Gifts	$152,500	$82,762	$67,863	$50,000
	152,500	82,762	67,863	50,000
EXPENDITURES				
Personnel	71,996	66,331	73,017	92,926
Office & Administration	2,865	2,652	2,650	3,350
Professional Services	108,000	35,811	19,723	4,000
	182,861	104,794	95,390	100,276
NET SURPLUS (DEFICIT)	$(30,361)	$22,032	$(27,527)	$(50,276)

Veterans' Affairs Budget

The Veterans' Affairs office helps veterans and their families apply for and receive Federal, State, and County benefits by providing information, outreach, assistance with claims, and advocacy. The office assists with a wide range of benefit assistance, such as disability compensation, pensions, healthcare, education, and burial benefits (including County contribution support), and helps with appeals. The following is a summary of the Veterans' Affairs budget for 2027 and comparative financial information for several years:

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
REVENUES				
Grants & Gifts	$-	$1,115	$-	$-
	-	1,115	-	-
EXPENDITURES				
Personnel	88,081	83,191	86,585	75,895
Office & Administration	17,600	13,988	15,600	19,100
Professional Services	12,500	6,132	21,815	10,800
	118,181	103,311	124,000	105,795
NET SURPLUS (DEFICIT)	$(118,181)	$(102,196)	$(124,000)	$(105,795)

Extension Office Budget

The Extension Office is a satellite operation, with the County providing a part-time Clerk to aid local efforts, of the Penn State Extension. The Penn State Extension is a modern educational organization dedicated to delivering science-based information to people, businesses, and communities, providing access to face-to-face and online education to help individuals address problems and take advantage of opportunities for improvement and innovation. The Penn State Extension also provides 4-H youth development, food safety and quality, horticulture, and various health and wellness development and educational opportunities.

The following is a summary of the Extension Office budget for 2027 and comparative financial information for several years:

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
EXPENDITURES				
Personnel	$17,779	$13,979	$15,156	$14,651
Office & Administration	-	-	-	-
	17,779	13,979	15,156	14,651
NET SURPLUS (DEFICIT)	$(118,181)	$(13,979)	$(124,000)	$(14,651)

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Perry County
PENNSYLVANIA

GENERAL FUND
DEPARTMENTAL BUDGETS

GENERAL FUND BUDGET – DETAILED INFORMATION

Executive Summary

The following are the detailed, line-by-line budgets of each operating department of the General Fund. These amounts reflect what various department directors, whether appointed or elected, consider to be the most important priorities of their respective departments, which culminate in a broader strategic plan of the Commissioners where the resources requested are then authorized to achieve the County's short- and long-term financial plan goals. These details represent transparency to County citizens relative to how the core support functions for taxpayers and residents are to be provided and the goals of which are to be achieved. Thank you for your time and interest in reviewing these details!

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Budget Worksheet Report
General Fund – Individual Departmental Budgets
Commissioners
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.3101.301.10.00.311000	TAXES:REAL EST/CURR YR	$13,500,000	$13,216,641	$13,500,000	$13,306,889	$13,300,000	$13,500,000
01.3101.301.20.00.311000	TAXES:REAL EST/PRIOR YR	275,000	319,148	350,000	395,292	320,000	320,000
01.3101.301.40.00.311000	TAXES:REAL EST DELINQ/TX CLAIM	-	603,100	-	528,812	615,000	650,000
01.3101.310.01.00.312000	TAXES:PER CAP.CURR YR	145,000	111,010	135,000	112,093	115,000	115,000
01.3101.310.02.00.312000	TAXES:PER CAP/PRIOR YEAR	10,000	10,400	10,500	9,902	10,500	10,500
01.3101.310.04.00.312000	TAXES:PER CAP/DELINQ JP HARRIS	-	8,910	-	22,016	8,000	8,000
01.3101.321.90.00.321000	LICENSES & PERMITS	10,000	12,635	10,000	12,085	12,000	12,000
01.3101.341.01.00.361000	INTEREST EARNINGS	800,000	1,636,296	1,000,000	1,228,056	1,000,000	1,000,000
01.3101.342.20.00.362000	OFFICE RENT:DOMESTIC VIOLENCE	3,732	3,421	3,732	3,732	3,732	3,732
01.3101.351.02.00.331299	INSURANCE CLAIMS SURPLUS	100,000	3,356	100,000	509,381	250,000	150,000
01.3101.351.04.00.331299	PCOMP DIVIDEND	-	144,738	-	145,728	100,000	75,000
01.3101.351.10.00.369000	INSURANCE CLAIM REIMBURSEMENT	-	-	37,000	67,226	-	-
01.3101.355.01.00.332411	PURTA	10,000	12,907	10,000	12,740	12,500	12,500
01.3101.356.01.00.332501	LIEU TAX:STATE FOREST LANDS	85,000	101,713	85,000	144,093	85,000	127,141
01.3101.356.02.00.332502	LIEU TAX:STATE GAME LANDS	21,500	101,378	21,500	54,250	85,000	55,000
01.3101.356.05.00.000000	LIEU TAX:ACT 13 GAS WELL IMPAC	112,000	89,636	115,000	81,141	85,000	80,000
01.3101.357.02.00.333400	BANKHEAD JONES FARM TENANT ACT	-	2,917	-	-	-	
01.3101.360.03.00.342000	CHARGE SERV:TECH FUND-ACT 28	-	-	-	-	-	
01.3101.360.04.00.341000	CHARGE SERV:AFFORDABLE HOUSING	35,000	29,670	35,000	29,630	30,000	30,000
01.3101.368.00.00.000000	TRANSFER IN	-	48,197	-	13	-	-
01.3101.368.00.00.332299	STATE GRANT: VIVITROL PROGRAM	-	-	-	-	-	
01.3101.368.01.00.332299	MISC. GRANT REVENUE	-	29,174	-	15,971	30,000	
01.3101.368.02.00.332299	STRATEGIC MGMT PLANNING PROG	-	-	-	39,628	95,372	
01.3101.368.03.00.369000	AMERICA 250 DONATIONS	-	850	850	2,192	-	-
01.3101.380.01.00.369000	COMMISSIONS:VENDING MACHINES	1,200	1,233	1,200	936	1,200	1,200
01.3101.380.02.00.369000	MISCELLANEOUS REVENUE	30,000	1,726	30,000	20,979	2,000	1,500
01.3101.380.05.00.000000	PCORP SAFETY GRANT	30,000	27,098	30,000	55,000	30,000	25,000
01.3101.380.06.00.000000	HEALTH WELLNESS PROGRAM	3,000	3,238	3,000	2,937	6,000	6,000

(Continued)

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.3101.380.06.06.000000	CCAP WELLNESS PROGRAM	-	3,787	5,000	1,498	5,000	5,000
01.3101.380.07.00.000000	PCOMP SAFETY GRANT	35,000	35,000	35,000	27,807	35,000	35,000
01.3101.380.09.00.000000	BID INCOME	-	-	-	-	-	-
01.3101.380.15.00.369000	COMMUTER STUDY:PENN STATE	-	-	-	-	-	-
01.3101.380.16.00.369000	ARPA PROJECT FUNDING	2,000,000	-	-	-	-	-
01.3101.380.20.00.369000	REVENUE-OPIOD PROGRAM	105,000	522,439	108,000	-	-	-
01.3101.380.14.00.369000	HATCHERY PROJECT GRANT	1,500,000	-	-	-	-	-
01.3101.380.21.00.369000	LARA - Liverpool Pool	233,450	30,000	233,450	-	-	-
01.3101.380.22.00.369000	RACP GRANT	1,000,000	-	107,000	-	-	-
01.3101.380.23.00.369000	STMP GRANT	60,000	60,000	135,000	-	-	-
01.3101.380.24.00.369000	CLARKS FERRY TAVERN	1,000,000	-	1,000,000	-	-	-
01.3101.381.00.00.240000	911 RADIO REIMBURSEMENT JUNIAT	-	-	-	-	-	-
01.3134.354.21.00.332299	CONSERVATION:RECYCLING GRANT	-	9,771	-	-	9,500	-
	TOTAL REVENUES	21,104,882	17,180,389	17,101,232	16,830,027	16,245,804	16,222,573
01.4101.110.00.00.411100	EMP:WAGES/REG/COMM	174,704	188,781	174,720	170,401	174,720	174,720
01.4101.120.00.00.411100	EMP:BENEFITS/COMM	128,450	107,087	100,087	59,557	55,032	63,652
01.4101.120.01.00.415100	BENEFITS:SOLICITOR	25,000	33,754	27,000	25,662	27,240	28,018
01.4101.122.00.00.000000	EMP BENEFITS: BENECON MAXIMUM	75,000	103,182	75,000	79,579	70,000	-
01.4101.130.00.00.411100	EMP:TRAIN&CONF/COMM	4,000	6,587	4,000	6,126	4,000	6,500
01.4101.130.01.00.415100	EMP:TRAIN&CONF/SOLICITOR	600	125	600	175	200	200
01.4101.131.00.00.411100	EMP:TRAVEL/COMM	1,500	-	1,500	-	-	-
01.4101.132.00.00.411100	EMP:DUES&MEMBER/COMM	20,000	18,681	20,000	19,088	19,250	20,000
01.4101.161.00.00.411100	EMP:RETIRMNT/INVEST.MAN/COMM	100,000	105,096	110,000	111,785	115,500	-
01.4101.162.00.00.411100	EMP:RETIREMENT/ACTUARY/COMM	27,500	24,650	29,000	27,809	25,300	-
01.4101.163.00.00.411100	EMP:RETIREMENT/CUSTODIAL/COMM	15,000	23,096	23,000	24,454	24,000	-
01.4101.211.00.00.411100	SUPP:OFFICE EQPT/COMM	-	-	-	-	2,600	-
01.4101.253.00.00.411100	SUPP:GAS/COMM	120	-	120	-	-	-
01.4101.310.00.00.415100	SERV:LEGAL/SOLICITOR/COMM	57,000	57,000	59,565	59,565	61,650	63,191

(Continued)

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.4101.311.00.00.415100	SERV:LEGAL/OTHER/COMM	25,000	3,710	10,000	2,275	-	-
01.4101.313.00.00.411100	SERV:COMPUTER CONS/COMM	2,000	2,168	2,000	2,336	5,320	6,000
01.4101.316.00.00.411100	SERV:CONSULTING/COMM	100,000	78,700	80,000	82,030	72,000	72,000
01.4101.321.00.00.411100	COMM:MONTH PHONE/COMM	1,200	10,138	10,000	9,209	9,500	10,500
01.4101.322.00.00.411100	COMM:LONG DIST/COMM	250	109	-	-	-	-
01.4101.323.00.00.411100	COMM: PHONE EQUIPMENT	12,275	1,631	5,000	-	-	-
01.4101.323.01.00.411100	COMM: BROADBAND	1,000,000	7,200	1,000,000	-	-	-
01.4101.325.00.00.411100	COMM:C PHONE/COMM	-	-	-	-	-	-
01.4101.353.00.00.411100	COMM:VEHICLE INSURANCE	500	-	500	-	-	-
01.4101.368.00.00.411100	TRANSFER OUT	-	65,303	-	28,582	-	-
01.4101.368.01.00.411100	AMERICA 250 EXPENDITURE	-	-	850	5,033	3,500	-
01.4101.375.00.00.411100	SERV:MAINT&REPAIR/VEHICLE/COMM	750	1,716	1,500	-	-	-
01.4101.380.05.00.000000	PCORP SAFETY GRANT	30,000	22,698	30,000	30,748	30,000	25,000
01.4101.380.06.00.000000	WELLNESS PROGRAM	3,000	3,238	3,000	2,748	3,000	3,000
01.4101.380.07.00.000000	PCOMP SAFETY GRANT	35,000	62,475	35,000	24,833	35,000	35,000
01.4101.380.12.00.411100	LAND ACQUISITION	1,000,000	-	1,000,000	-	-	-
01.4101.380.13.00.411100	CCAP WELLNESS GRANT	-	3,787	-	3,502	5,000	5,000
01.4101.415.00.00.411100	SERV:OTHER/COMM	25,000	77,376	-	15,000	20,000	7,500
01.4101.415.06.00.429100	TOWER CONSTRUCTION PROJECT	-	-	-	-	-	-
01.4101.415.07.00.411100	SERV:MISC	120,000	122,754	270,000	100,620	21,700	15,000
01.4101.415.08.00.411100	SERV: COMMUTER STUDY	-	-	-	-	-	-
01.4101.415.09.00.411100	SERV: INVESTMENT FEES	-	3,889	1,200	3,233	4,000	4,000
01.4101.491.00.00.494000	REFUNDS OF PRIOR YEARS REVENUE	1,000	709	1,000	-	-	-
01.4101.530.00.00.418700	COUNTY MATCH:DRO	-	44,298	227,892	273,419	287,102	295,000
01.4101.531.00.00.442000	COUNTY MATCH:C&Y	-	-	1,143,266	838,915	1,323,152	1,336,000
01.4101.532.00.00.461000	CONTRIBS&SUBS:AGING	-	-	-	-	559,952	-
01.4101.533.00.00.467000	CONTRIB&SUBS:AG EXTENSION	147,025	147,025	183,000	182,719	185,000	192,081
01.4101.535.00.00.417100	CONTRIB&SUBS:TRI-CO PLANNING	129,909	129,009	164,000	163,971	164,859	165,015
01.4101.536.00.00.465000	CONTRIB&SUBS:SEDA-COG	17,500	18,337	19,000	18,337	18,337	18,337

(Continued)

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.4101.539.00.00.461000	CONTRIB&SUBS:BLACK FLY	52,400	52,400	54,000	54,000	55,700	57,371
01.4101.540.00.00.461000	CONTRIB&SUBS:FARMLAND PRESERV	45,000	45,000	50,000	45,000	45,000	45,000
01.4101.541.00.00.443000	CONTRIB&SUBS:C/P DRUG&ALCOHOL	8,500	8,560	31,000	3,942	-	-
01.4101.541.00.00.449000	OPIOD SETTLEMENT EXPENDITURES	-	128	-	22,160	-	-
01.4101.541.01.00.443000	DUI FINES:C/P DRUG % ALCOHOL	20,000	24,917	25,000	24,640	20,000	20,000
01.4101.541.01.00.449000	OPIOD SETTLEMENT VIVITROL PROGRAM	30,000	11,593	75,000	-	-	-
01.4101.541.02.00.443000	ACT 198 FINES:C/P DRUG & ALCOH	7,500	11,391	7,500	7,799	7,500	8,000
01.4101.541.03.00.443000	OPIOID MITIGATION COORDINATOR	75,000	79,578	13,500	-	-	-
01.4101.541.04.00.443000	OPIOD Grants - Medical Assist. Treatment	-	-	30,000	-	-	-
01.4101.543.00.00.447000	CONTRIB&SUBS:C/P MH/MR	135,000	186,577	135,000	62,462	137,900	137,900
01.4101.546.00.00.411100	CONTRIB&SUBS:OTHER DONATIONS	81,496	68,000	85,650	93,165	98,000	163,400
01.4101.546.01.00.411100	CONTRIB&SUBS:PCEDA	80,000	80,000	160,000	80,000	80,000	80,000
01.4101.546.11.00.000000	ARPA EXPENSES COUNTY	-	22,391	-	-	-	-
01.4101.546.14.00.000000	GRANT: EGG HATCHERY	1,500,000	-	-	-	-	-
01.4101.546.15.00.000000	LARA-Liverpool Pool	233,450	30,000	233,450	-	-	-
01.4101.546.16.00.000000	CLARKS FERRY TAVERN	1,000,000	-	1,000,000	-	-	-
01.4101.546.20.00.000000	AAA CONTRIBUTION	295,000	265,000	105,072	105,072	-	-
01.4101.546.21.00.000000	ARPA SMALL BUSINESS GRANTS	1,000,000	646,211	-	-	-	-
01.4101.546.22.00.000000	CONTINGENCY CONTR.	500,000	-	-	-	-	-
01.4101.546.20.00.449000	COUNTY MATCH	-	-	-	-	-	-
01.4101.547.02.00.462000	AFFORD.HSNG/OTHER PROJECTS	-	-	-	-	-	70,000
01.4101.548.00.00.461000	CONTRIBS&SUBS:SOIL CONSERV.	30,000	30,000	30,000	30,000	30,000	30,000
01.4101.599.01.00.411100	PUBLIC DEFENDER GRANT	-	-	-	-	-	-
01.4101.920.00.00.000000	CAPITAL RESERVE	100,000	-	75,500	-	335,000	200,000
01.4134.426.01.00.489900	RECYCLING:EDUCATION/SOIL CONS	-	9,771	-	2,300	9,500	-
	TOTAL EXPENDITURES	8,472,629	3,045,824	6,922,472	2,902,251	4,145,498	3,357,385
	NET SURPLUS (DEFICIT)	$12,632,253	$14,134,565	$10,178,760	$13,927,776	$12,100,306	$12,865,188

Budget Worksheet Report
General Fund – Individual Departmental Budgets
Chief Clerk
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.4102.110.00.00.411400	EMP:WAGES/REG/CH CLERK	$263,387	$206,929	$249,685	$206,967	$216,230	$232,707
01.4102.110.01.00.411400	EMP:WAGES/JANITORIAL/CH CLERK	-	-	-	-	-	-
01.4102.120.00.00.411400	EMP:BENEFITS/CH CLERK	89,450	79,591	106,082	89,166	87,964	87,203
01.4102.120.01.00.411400	EMP:BENEFITS/JANITORIAL/CH CLE	-	-	-	-	-	-
01.4102.130.00.00.411400	EMP:TRAIN&CONF/CH CLERK	1,400	900	1,600	960	1,500	1,000
01.4102.131.00.00.411400	EMP:TRAVEL/CH CLERK	-	-	300	-	-	-
01.4102.132.00.00.411400	EMP:DUES&MEMBER/CH CLERK	650	1,033	1,200	599	1,200	1,200
01.4102.160.00.00.411400	EMP:MISC BENEFITS/CH CLERK	300	260	300	-	300	-
01.4102.210.00.00.411400	SUPP:OFFICE/CH CLERK	2,500	3,608	4,000	1,603	3,500	3,500
01.4102.211.00.00.411400	SUPP:OFFICE EQPT/CH CLERK	4,000	2,205	13,000	9,904	3,100	2,600
01.4102.212.00.00.411400	SUPP:OTHER OPER/CH CLERK	1,200	886	1,200	1,371	1,000	1,400
01.4102.214.00.00.411400	SUPP:PUBL&SUPPL/CH CLERK	1,200	613	1,200	673	1,000	1,000
01.4102.220.00.00.411400	SUPP:JANITORIAL/CH CLERK	10,000	9,298	10,000	8,869	10,000	10,000
01.4102.311.00.00.411400	SERV:LEGAL/OTHER/CH CLERK	150,000	34,013	125,000	76,415	125,000	200,000
01.4102.313.00.00.411400	SERV:COMPUTER CONS/CH CLERK	2,200	2,835	4,000	1,303	5,115	6,518
01.4102.321.00.00.411400	COMM:MONTH PHONE/CH CLERK	2,000	2,113	2,500	1,282	2,000	1,500
01.4102.322.00.00.411400	COMM:LONG DIST/CH CLERK	300	97	-	-	-	-
01.4102.323.00.00.411400	COMM:PHONE EQPT/CH CLERK	-	-	-	-	-	-
01.4102.325.00.00.411400	COMM:C PHONE/CH CLERK	500	304	500	21	-	-
01.4102.330.00.00.411400	COMM:POSTAGE/CH CLERK	350	477	350	375	400	1,000
01.4102.331.00.00.411400	COMM:POST MTR RENT/CH CLERK	4,200	4,005	4,200	4,005	4,200	4,200
01.4102.332.00.00.411400	COMM:ADVER/CH CLERK	500	865	1,000	1,184	1,200	1,200
01.4102.377.00.00.411400	SERV:CONTRACT/EQPT/CH CLERK	3,000	2,627	4,000	3,252	3,000	3,000
01.4102.415.00.00.411400	SERV:OTHER/CHIEF CLERK	200	372	300	216	300	200
	TOTAL EXPENDITURES	537,337	353,031	530,417	408,165	467,009	558,228
	NET SURPLUS (DEFICIT)	$(537,337)	$(353,031)	$(530,417)	$(408,165)	$(467,009)	$(558,228)

Budget Worksheet Report
General Fund – Individual Departmental Budgets
Voter Registration & Elections
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.3103.351.04.00.331000	HAVA GRANT:GRANT 261:CFDA 93.6	$-	$2,783	$-	$741	$-	$240
01.3103.354.01.00.412000	ACT 88 GRANT/VOTREG	157,075	156,762	156,762	159,776	159,776	156,994
01.3103.354.00.00.412000	GEMS GRANT FUNDING	-	-	-	-	-	-
01.3103.354.02.00.412000	VOT REG:ELECTION SECURITY GRANT	15,000	-	3,000	-	-	-
01.3103.354.03.00.332499	RECOUNT REIMBURSEMENT	-	4,867	-	-	-	-
01.3103.360.01.00.341900	VOT REG:CHARGE SERV/LISTS,COPY	-	-	500	220	500	-
01.3103.360.02.00.341900	VOT REG:CHARGE SERV/FILING FEE	2,000	-	2,000	-	-	-
01.3103.360.03.00.341900	VOT REG:CHARGE SERV/MISC	2,000	9	2,000	-	-	-
	TOTAL REVENUES	176,075	164,421	164,262	160,737	160,276	157,234
01.4103.110.00.00.412000	EMP:WAGES/REG/VOTER REG.	79,384	102,855	105,746	140,189	97,270	100,407
01.4103.120.00.00.412000	EMP:BENEFITS/VOTER REG	60,365	53,179	69,787	63,332	40,977	48,084
01.4103.130.00.00.412000	EMP:TRAIN&CONF/VOTER REG	2,500	2,887	2,500	3,126	3,500	3,500
01.4103.131.00.00.412000	EMP:TRAVEL/VOTER REG	350	557	600	492	600	600
01.4103.210.00.00.412000	SUPP:OFFICE/VOTER REG	3,000	3,117	4,500	3,499	3,000	6,000
01.4103.211.00.00.412000	SUPP:OFFICE EQPT/VOTER REG	1,000	-	1,000	1,134	2,600	6,200
01.4103.212.00.00.412000	SUPP:OTHER OPER/VOTER REG	800	43	800	123	250	-
01.4103.214.00.00.412000	SUPP:PUBL&SUPPL/VOTER	2,000	262	1,000	391	1,000	1,000
01.4103.240.00.00.412000	ELECTION/VOTER REG	125,000	142,350	80,000	111,473	100,000	120,000
01.4103.250.00.00.412000	SUPP:REP&MAINT/VOTER REG	-	-	-	-	-	-
01.4103.313.00.00.412000	SERV:COMPUTER CONS/VOTER REG	17,500	2,315	10,000	1,440	6,735	6,191
01.4103.321.00.00.412000	COMM:MONTH PHONE/VOTER REG	800	1,139	1,300	849	1,000	1,000
01.4103.322.00.00.412000	COMM:LONG DIST/VOTER REG	100	27	-	-	-	-
01.4103.323.00.00.412000	COMM: PHONE EQUIPMENT	-	-	-	-	-	-
01.4103.325.00.00.412000	COMM:CELL PHONE/VOTREG	-	-	-	-	-	-
01.4103.330.00.00.412000	COMM:POSTAGE/VOTER REG	11,000	14,953	12,000	14,185	12,000	16,000
01.4103.332.00.00.412000	COMM:ADVER/VOTER REG	1,500	12	1,500	1,063	1,500	1,250

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ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.4103.374.00.00.412000	SERV:MAINT&REP/EQPT/VOTER REG	-	-	-	-	-	-
01.4103.377.00.00.412000	SERV:CONTRACT/VOTER REG	1,400	24,545	1,000	30,456	29,700	30,600
01.4103.380.00.00.412000	ACT 88 EXPENSES/VOTREG	-	-	-	-	-	-
01.4103.419.00.00.412000	SERV:ELECTION OFF COMP/VOT REG	56,000	36,581	60,000	49,993	60,000	50,000
01.4103.750.00.00.412000	CAP PURCH:EQPT&SOFTWARE/VOTREG	-	-	13,500	-	31,900	-
	TOTAL EXPENDITURES	362,699	384,821	365,233	421,745	392,032	390,832
	NET SURPLUS (DEFICIT)	$(186,624)	$(220,400)	$(200,971)	$(261,008)	$(231,756)	$(233,598)

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Budget Worksheet Report
General Fund – Individual Departmental Budgets
Fiscal
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.4104.110.00.00.413200	EMP:WAGES/FISCAL	$128,256	$142,111	$205,419	$237,687	$254,596	$262,610
01.4104.120.00.00.413200	EMP:BENEFITS/FISCAL	80,760	66,539	125,637	75,018	111,321	131,580
01.4104.130.00.00.413200	EMP:TRAIN&CONF/FISCAL	200	265	500	265	2,500	1,500
01.4104.131.00.00.413200	EMP:TRAVEL/FISCAL	200	-	200	-	250	250
01.4104.132.00.00.411400	EMP:DUES&MEMBER/FISCAL	200	-	200	350	1,000	1,000
01.4104.210.00.00.413200	SUPP:OFFICE/FISCAL	2,500	2,794	2,500	1,207	2,500	2,500
01.4104.211.00.00.413200	SUPP:OFFICE EQPT/FISCAL	250	1,389	250	2,716	2,600	-
01.4104.312.00.00.413200	SERV:ACCOUNTING&AUDIT:FISCAL	45,000	7,700	75,000	48,550	125,000	150,000
01.4104.313.00.00.413200	SERV:COMPUTER CONS/FISCAL	2,000	2,148	2,000	1,405	5,040	6,000
01.4104.321.00.00.413200	COMM:MONTH PHONE/FISC.	550	741	800	854	850	850
01.4104.322.00.00.413200	COMM:LONG DIST/FISCAL	60	62	-	-	-	-
01.4104.325.00.00.413200	COMM:C PHONE/FISCAL	-	-	-	314	500	-
01.4104.330.00.00.413200	COMM:POSTAGE:FISCAL	1,800	1,913	1,800	2,426	2,000	3,000
01.4104.377.00.00.413200	SERV:CONTRACT/FISCAL	150,000	368,260	200,000	230,300	93,000	50,000
01.4104.377.01.00.413200	SERV:SOFTWARE CONTRACT/FISCAL	-	-	67,000	66,236	54,000	55,000
01.4104.415.00.00.413200	SERV:OTHER/FISCAL	1,500	1,594	1,500	953	500	500
01.4104.750.01.00.413200	CAP PURCH:SOFTWARE/FISCAL	-	-	333,000	13,727	250,000	250,000
	TOTAL EXPENDITURES	413,276	595,516	1,015,806	682,008	905,657	914,790
	NET SURPLUS (DEFICIT)	$(413,276)	$(595,516)	$(1,015,806)	$(682,008)	$(905,657)	$(914,790)

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Budget Worksheet Report
General Fund – Individual Departmental Budgets
Elected Auditors
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.4105.110.00.00.413300	EMP:WAGES/REG/AUDITORS	$43,059	$44,609	$43,059	$42,685	$43,059	$43,059
01.4105.120.00.00.413300	EMP:BENEFITS/AUDITORS	9,325	5,572	9,386	8,583	7,342	8,414
01.4105.131.00.00.413300	EMP:TRAVEL/AUDITORS	3,200	3,328	3,500	3,290	3,500	3,764
01.4105.210.00.00.413300	SUPP:OFFICE/AUDITORS	800	849	800	314	800	800
01.4105.211.00.00.413300	SUPP:OFFICE EQPT/AUDITORS	400	-	400	-	3,810	8,500
01.4105.313.00.00.413300	SERV:COMPUTER CONS/AUDITORS	750	702	750	478	4,915	5,338
01.4105.321.00.00.413300	COMM:MONTH PHONE/AUDITORS	500	532	750	295	350	350
01.4105.322.00.00.413300	COMM:LONG DIST/AUDITORS	20	7	-	-	-	-
01.4105.330.00.00.413300	COMM:POSTAGE/AUDITORS	15	6	15	4	15	15
01.4105.332.00.00.413300	COMM:ADVER/AUDITORS	60	130	60	-	30	60
01.4105.415.00.00.413300	SERVICE:OTHER	-	-	-	-	-	-
	TOTAL EXPENDITURES	58,129	55,735	58,720	55,649	63,821	70,300
	NET SURPLUS (DEFICIT)	$(58,129)	$(55,735)	$(58,720)	$(55,649)	$(63,821)	$(70,300)

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Budget Worksheet Report
General Fund – Individual Departmental Budgets
Tax Assessment
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.3106.300.01.00.413600	ANNUAL 911 GIS MATCH/ASSESS	$-	$-	$-	$20,833	$20,833	$-
01.3106.355.10.00.332300	ASSESS:STATE REIMB/STEBS	400	307	400	347	400	400
01.3106.358.01.00.341900	LOCAL REIMB:ASSESS/TAXING UNTS	13,000	14,346	14,000	16,153	14,000	17,000
01.3106.360.01.00.341900	ASSESS:CHARGE SERV/MAPS,COPIES	12,500	11,314	12,500	6,353	10,000	10,000
01.3106.360.02.00.341900	CHARGE SERV:CLEAN&GREEN FEES	1,500	1,176	1,500	5,123	2,500	2,000
01.3106.360.06.00.341900	ASSESS: UPI CODE	100,000	119,340	100,000	119,420	110,000	110,000
	TOTAL REVENUES	127,400	146,482	128,400	168,229	157,733	139,400
01.4106.110.00.00.413600	EMP:WAGES/REG/ASSESS	341,669	354,822	428,717	384,047	381,928	400,284
01.4106.120.00.00.413600	EMP:BENEFITS/ASSESS	274,175	221,779	302,673	243,431	252,159	297,233
01.4106.130.00.00.413600	EMP:TRAIN&CONF/ASSESS	18,000	13,915	25,000	9,956	20,000	15,000
01.4106.131.00.00.413600	EMP:TRAVEL/ASSESS	3,000	3,407	5,000	4,335	3,000	3,000
01.4106.132.00.00.413600	EMP:DUES&MEMBER/ASSESS	2,500	1,394	2,500	2,450	2,500	3,290
01.4106.210.00.00.413600	SUPP:OFFICE/ASSESS	3,500	5,804	4,200	10,942	4,500	4,500
01.4106.211.00.00.413600	SUPP:OFFICE EQPT/ASSESS	5,000	1,490	5,000	3,902	22,800	5,200
01.4106.214.00.00.413600	SUPP:PUBL&SUPPL/ASSESS	500	262	500	302	500	500
01.4106.253.00.00.413600	SUPP:GAS/ASSESS	600	659	700	371	700	900
01.4106.313.00.00.413600	SERV:COMPUTER CONSUL/ASSESS	6,000	7,721	6,000	10,378	-	23,500
01.4106.321.00.00.413600	COMM:MONTH PHONE/ASSESS	1,600	2,762	3,000	2,403	6,735	2,500
01.4106.322.00.00.413600	COMM:LONG DIST/ASSESS	200	76	-	-	1,000	-
01.4106.323.00.00.413600	COMM: PHONE EQUIP	-	-	-	-	-	-
01.4106.325.00.00.413600	COMM:C PHONE/ASSESS	1,500	2,729	2,500	2,554	-	2,800
01.4106.330.00.00.413600	COMM:POSTAGE/ASSESS	3,000	3,340	3,000	5,669	-	3,500
01.4106.332.00.00.413600	COMM:ADVER/ASSESS	50	-	50	-	12,000	50
01.4106.353.00.00.413600	INSUR:VEHICLE/ASSESS	1,000	462	1,000	535	1,500	1,000

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ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.4106.375.00.00.413600	SERV:MAINT&REP/VEH/ASSESS	1,000	117	1,000	991	1,000	1,000
01.4106.377.00.00.413600	SERV:CONTRACT/ASSESS	40,000	46,094	40,000	46,884	27,600	50,000
01.4106.377.01.00.413600	SERV:CONTRACT/EVALUATOR	27,200	27,166	66,000	20,213	50,450	60,490
01.4106.377.02.00.413600	SERV:CONTRACT/PICTOMETRY	1,100	-	11,700	-	1,100	-
01.4106.377.04.00.413600	SERV:CONTRACT/FLIGHT	-	-	53,300	52,446	52,446	52,446
01.4106.415.00.00.413600	SERV:OTHER/ASSESS	28,000	17,451	128,000	1,049	-	-
01.4106.750.00.00.413600	CAP PURCH:EQPT/ASSESS	2,000	-	2,000	8,051	-	-
01.4106.750.01.00.413600	CAP PURCH: REASSESSMENT	681,000	878,866	1,100,962	511,424	-	-
	TOTAL EXPENDITURES	1,442,594	1,590,317	2,192,802	1,322,333	851,988	927,193
	NET SURPLUS (DEFICIT)	$(1,315,194)	$(1,443,835)	$(2,064,402)	$(1,154,104)	$(694,255)	$(787,793)

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Budget Worksheet Report
General Fund – Individual Departmental Budgets
Tax Collection
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.3107.358.00.00.369000	POSTAGE REIMBURSEMENT/TAX COLL	$-	$-	$9,500	$5,049	$8,500	$8,500
	TOTAL REVENUES	-	-	9,500	5,049	8,500	-
01.4107.110.00.00.413700	EMP:WAGES/REG/TAX COLL	110,000	102,904	130,000	103,965	130,000	131,550
01.4107.120.00.00.413700	EMP:BENEFITS/TAX COLL	8,500	7,872	9,000	7,953	9,945	10,064
01.4107.131.00.00.413700	EMP: TRAVEL/TAX COLL	-	-	-	-	1,500	1,500
01.4107.150.00.00.413700	EMP:ELECT OFF BONDS/TAX COLL	-	-	-	-	-	-
01.4107.212.00.00.413700	SUPP:OTHER OPER/TAX COLL	300	110	300	181	350	350
01.4107.330.00.00.413700	COMM:POSTAGE/TAX COLL	9,500	10,179	15,750	16,820	22,000	17,000
	TOTAL EXPENDITURES	128,300	121,066	155,050	128,919	163,795	160,464
	NET SURPLUS (DEFICIT)	$(128,300)	$(121,066)	$(145,550)	$(123,870)	$(155,295)	$(151,964)

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Budget Worksheet Report
General Fund – Individual Departmental Budgets
Tax Claim
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.3108.301.00.00.341800	TAX CLAIM:COSTS & FEES	$220,000	$121,827	$220,000	$107,036	$115,000	$115,000
01.3108.301.02.00.311000	TAX CLAIM:PRIOR YEAR TAXES	-	-	575,000	-	-	-
01.3108.318.01.00.413800	SERV:POSTING/TAX CLAIM	-	-	-	-	-	-
01.3108.341.00.00.413800	TAX CLAIM:CHECKING INTEREST	-	712	-	1,248	500	1,000
01.3108.360.00.00.413800	TAX CLAIM:COMMISSIONS	-	111,645	-	125,870	110,000	110,000
	TOTAL REVENUES	220,000	234,184	795,000	234,154	225,500	226,000
01.4108.110.00.00.413800	EMP:WAGES/REG/TAX CLAIM	72,038	65,432	91,688	65,946	67,663	70,487
01.4108.120.00.00.413800	EMP:BENEFITS/TAX CLAIM	49,220	23,827	55,730	23,865	25,012	29,471
01.4108.130.00.00.413800	EMP:TRAIN&CONF/TAX CLAIM	750	930	1,000	487	1,000	1,000
01.4108.131.00.00.413800	EMP:TRAVEL/TAX CLAIM	250	197	250	1,059	250	500
01.4108.132.00.00.413800	EMP:DUES&MEMBER/TAX CLAIM	200	200	200	200	200	200
01.4108.210.00.00.413800	SUPP:OFFICE/TAX CLAIM	1,100	957	1,100	1,060	1,100	1,100
01.4108.211.00.00.413800	SUPP:OFFICE EQPT/TX CLAIM	500	65	1,200	1,560	500	1,500
01.4108.214.00.00.413800	SUPP:PUBL&SUPPL/TAX CLAIM	150	131	150	151	155	155
01.4108.311.00.00.413800	SERV:LEGAL/OTHER/TAX CLAIM	1,000	344	1,000	-	1,000	1,000
01.4108.313.00.00.413800	SERV:COMPUTER CONS/TAX CLAIM	1,000	995	1,200	730	2,475	1,500
01.4108.318.00.00.413800	SERV:OTHER OPER/TAX CLAIM	2,500	200	2,500	707	2,500	2,000
01.4108.318.01.00.413800	SERV:POSTING/TAX CLAIM	20,000	17,608	20,000	16,470	20,000	20,000
01.4108.321.00.00.413800	COMM:MONTHLY PHONE/TAX CLAIM	-	400	250	607	615	600
01.4108.330.00.00.413800	COMM:POSTAGE/TAX CLAIM	26,000	23,602	26,000	28,539	28,500	28,500
01.4108.332.00.00.413800	COMM:ADVER/TAX CLAIM	2,000	1,715	2,000	1,619	2,000	2,000
01.4108.377.00.00.413800	SERV:CONTRACT/EQPT/TAX CLAIM	13,000	12,361	13,000	14,665	13,500	14,000
	TOTAL EXPENDITURES	189,708	148,963	217,268	157,665	166,470	174,013
	NET SURPLUS (DEFICIT)	$30,292	$85,221	$577,732	$76,489	$59,030	$51,987

Budget Worksheet Report
General Fund – Individual Departmental Budgets
Treasurer
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.3109.355.10.00.341800	TREASURER COMMISSIONS	$12,000	$(1,399)	$11,000	$12,268	$12,500	$12,500
01.3109.360.XX.00.341800	VARIOUS LICENSES (PASS-THROUGH)	-	-	-	-	-	-
	TOTAL REVENUES	12,000	(1,399)	11,000	12,268	12,500	12,500
01.4109.110.00.00.413900	EMP:WAGES/REG/TREASURER	91,173	108,951	85,064	112,512	114,509	117,449
01.4109.120.00.00.413900	EMP:BENEFITS/TREASURER	53,395	59,808	53,521	68,578	74,374	87,252
01.4109.130.00.00.413900	EMP:TRAIN&CONF/TREASURER	1,000	-	1,000	-	1,000	1,000
01.4109.131.00.00.413900	EMP:TRAVEL/TREASURER	200	183	200	96	200	200
01.4109.132.00.00.413900	EMP:DUES&MEMBER/TREASURER	900	625	750	625	750	750
01.4109.210.00.00.413900	SUPP:OFFICE/TREASURER	1,500	1,380	1,500	1,708	1,500	1,500
01.4109.211.00.00.413900	SUPP:OFFICE EQPT/TREASURER	1,000	-	1,700	1,220	1,750	4,350
01.4109.214.00.00.413900	SUPP:PUBL&SUPPL/TREASURER	75	200	150	151	200	200
01.4109.250.00.00.413900	SUPP:REPAIR&MAINT/TREASURER	500	-	500	-	-	750
01.4109.310.00.00.000000	SERV:LEGAL/SOLICITOR/TREASURER	2,000	-	2,000	-	2,000	2,000
01.4109.313.00.00.413900	SERV:COMPUTER CONS/TREASURER	1,800	695	1,200	681	4,030	4,030
01.4109.321.00.00.413900	COMM:MONTH PHONE/TREASURER	1,200	1,435	1,200	1,101	1,200	1,200
01.4109.322.00.00.413900	COMM:LONG DIST/TREASURER	150	62	-	-	-	-
01.4109.323.00.00.413900	COMM: PHONE EQUIP	-	-	-	-	-	-
01.4109.325.00.00.413900	COMM:CELL PHONE/TREASURER	-	510	500	493	500	500
01.4109.330.00.00.413900	COMM:POSTAGE/TREASURER	1,750	1,735	2,000	1,687	2,000	2,400
01.4109.332.00.00.413900	COMM:ADVER/TREASURER	50	-	50	-	-	-
01.4109.368.XX.00.413900	VARIOUS LICENSES (PASS-THROUGH)	-	-	-	-	-	-
01.4109.374.00.00.413900	SERV:MAINT&REP/EQPT/TREASURER	1,000	-	500	-	250	250
01.4109.377.00.00.413900	SERV:CONTRACT/TREASURER	2,500	3,729	3,000	4,251	3,000	3,000
01.4109.415.00.00.413900	SERV:OTHER/TREASURER	500	-	1,500	-	-	-
	TOTAL EXPENDITURES	160,693	179,313	156,335	193,103	207,263	226,831
	NET SURPLUS (DEFICIT)	$(148,693)	$(180,711)	$(145,335)	$(180,835)	$(194,763)	$(214,331)

Budget Worksheet Report
General Fund – Individual Departmental Budgets
Register & Recorder
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.3113.360.01.00.342000	RECORDER:CHARGE SERV/FEES	$225,000	$245,667	$225,000	$245,266	$225,000	$225,000
01.3113.360.02.00.342000	RECORDER:CHARGE SERV/ACCESS FE	17,500	17,993	17,500	21,718	17,500	17,500
01.3113.360.03.00.342000	RECORDER:CHARGE SERV/TECH FD	3,000	2,954	3,000	3,672	3,000	3,000
01.3122.360.01.00.342000	REGISTER WILLS:CHARGE SERV	25,000	25,148	25,000	49,211	32,000	32,000
01.3122.360.02.00.342000	ORPHAN'S COURT:CHARGE SERV	8,000	8,739	8,000	173,350	11,000	11,000
	TOTAL REVENUES	278,500	300,501	278,500	493,217	288,500	288,500
01.4113.110.00.00.415300	EMP:WAGES/REG/RECORDER	150,253	151,752	151,358	152,353	155,176	153,252
01.4113.120.00.00.415300	EMP:BENEFITS/RECORDER	120,150	98,113	128,006	107,605	98,587	134,230
01.4113.130.00.00.415300	EMP:TRAIN&CONF/RECORDER	2,500	1,896	2,500	1,117	2,500	2,500
01.4113.131.00.00.415300	EMP:TRAVEL/RECORDER	500	165	500	279	500	500
01.4113.132.00.00.415300	EMP:DUES&MEMBER/REC OF DEEDS	1,250	1,250	1,300	1,250	1,250	1,250
01.4113.210.00.00.415300	SUPP:OFFICE/RECORDER	2,500	2,160	2,500	2,265	2,500	3,000
01.4113.214.00.00.415300	SUPP:PUBL&SUPPL/RECORDER	150	113	150	-	150	200
01.4113.310.00.00.415300	SERV:LEGAL/SOLICITOR/RECORDER	5,000	5,000	6,000	5,000	6,000	6,000
01.4113.313.00.00.415300	SERV:COMPUTER CONS/RECORDER	-	-	-	-	5,800	17,000
01.4113.321.00.00.415300	COMM:MONTH PHONE/RECORDER	1,200	1,827	1,800	1,518	1,800	1,800
01.4113.322.00.00.415300	COMM:LONG DIST/RECORDER	100	26	-	-	-	-
01.4113.330.00.00.415300	COMM:POSTAGE/RECORDER	1,100	786	1,100	949	1,100	1,100
01.4113.332.00.00.415300	COMM:ADVER/RECORDER	500	261	500	208	500	500
01.4113.374.00.00.415300	SERV:MAINT&REP:EQPT/RECORDER	250	-	250	-	250	250
01.4113.377.00.00.415300	SERV:CONTRACT/EQPT/RECORDER	17,000	15,438	17,000	13,560	17,000	17,000
	TOTAL EXPENDITURES	392,453	278,788	312,964	286,104	293,113	338,582
	NET SURPLUS (DEFICIT)	$(23,953)	$21,713	$(34,464)	$207,113	$(4,613)	$(50,082)

Budget Worksheet Report
General Fund – Individual Departmental Budgets
Maintenance
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.4150.110.00.00.417400	EMP:WAGES/BLDG&GRDS	$207,407	$213,987	$195,184	$222,652	$230,303	$236,901
01.4150.120.00.00.417400	EMP:BENEFITS/BLDG&GRDS	171,825	142,488	172,881	145,553	173,937	168,109
01.4150.130.00.00.000000	BUILD & GROUNDS/TRAINING	250	-	1,000	-	500	500
01.4150.131.00.00.000000	BUILD & GRNDS/TRAVEL	250	31	250	48	150	150
01.4150.131.01.00.000000	BUILD & GRNDS/INMATE MEALS	2,000	1,013	2,000	369	1,000	1,000
01.4150.210.00.00.000000	BUILD & GROUNDS: OFFICE SUPPLI	1,000	1,106	1,000	1,246	1,000	1,000
01.4150.211.00.00.000000	BLDG&GRD:OFFICE EQUIP	1,000	-	1,000	-	2,600	2,600
01.4150.220.01.00.417400	BLDG&GRDS:SUPP/COVID SUPPLIES	-	-	-	-	-	-
01.4150.250.00.00.417400	BLDG&GRDS:SUPP/REP&MAINT	50,000	25,065	40,000	33,960	35,000	35,000
01.4150.253.00.00.417400	BLDG&GRDS:SUPP/GAS	3,500	2,322	3,500	2,119	2,500	3,500
01.4150.313.00.00.417400	BLDG&GRD:SERV/COMP CONS	1,000	745	1,000	1,628	5,900	6,200
01.4150.314.00.00.000000	BLDG&GRD/TECHNOLOGY	80,000	91,263	80,000	310,359	65,000	65,000
01.4150.321.00.00.417400	COMM:MONTH PHONE	1,000	1,172	1,000	1,035	1,250	1,250
01.4150.323.00.00.417400	COMM:PHONE EQPT/BLDG&GRD	5,000	1,109	5,000	1,471	1,750	1,750
01.4150.324.00.00.417400	BLDG&GRD:COMM/INSTALL&REPAIR	1,000	-	1,000	-	-	-
01.4150.325.00.00.417400	COMM:CPHONES/BLDG&GRDS	2,500	1,636	2,500	1,605	1,750	1,750
01.4150.351.00.00.417400	BLDG&GRDS:INS/PROPERTY&LIAB	130,000	123,601	130,000	119,801	140,000	140,000
01.4150.353.00.00.417400	INSUR:VEH/BLDG&GRDS	3,000	2,773	3,000	3,211	3,500	3,500
01.4150.361.01.01.417400	BLDG&GRDS:SERV/UTIL/ELEC/CH	45,000	42,683	47,000	54,746	50,000	50,000
01.4150.361.02.02.417400	BLDG&GRD/SERV/UTIL/ELEC/RHINES	12,000	11,159	13,000	14,557	13,000	13,000
01.4150.361.03.03.417400	BLDG&GRD:SERV/UTIL/ELEC/VMB	20,000	15,749	20,000	20,408	20,000	20,000
01.4150.361.04.04.417400	BLDG&GRD:SERV/UTIL/ELEC/OLJAIL	5,000	3,685	5,000	3,904	5,000	5,000
01.4150.361.05.05.417400	BLDG&GRD/SERV/UTIL/ELEC/ANNEX	3,000	2,265	3,000	3,395	3,000	3,000
01.4150.361.07.00.417400	BLDG&GRD:SERV/UTIL/ELEC/FREEDOM	2,200	1,788	2,200	2,192	2,200	2,200
01.4150.362.00.00.417400	BLDG&GRD:SERV/UTIL/SEWER	32,000	30,280	32,000	30,280	32,000	32,000
01.4150.363.00.00.417400	BLDG&GRD:SERV/UTIL/WATER	6,000	4,347	6,000	4,700	5,250	5,250
01.4150.364.03.03.417400	BLDG&GRD:SERV/UTIL/PROPANE/VMB	7,500	2,671	6,000	2,653	3,000	3,000
01.4150.364.07.00.417400	BLDG&GRD:SERV:UTIL/PROPANE/FRE	3,500	1,703	3,500	2,826	3,000	3,000

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ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.4150.365.01.01.417400	BLDG&GRD:SERV/UTIL/OIL/CH	3,500	-	3,500	-	-	-
01.4150.365.04.04.417400	BLDG&GRD:SERV/UTIL/OIL/OLDJAIL	6,000	2,770	6,000	3,331	4,000	4,000
01.4150.365.05.05.417400	BLDG&GRD:SERV/UTIL/OIL/ANNEX	9,000	5,239	7,500	5,538	7,500	7,500
01.4150.366.00.00.417400	BLDG&GRD:SERV/UTIL/WAST DISP	5,000	4,269	5,000	3,355	4,000	4,000
01.4150.367.00.00.417400	BLDG&GRD:SERV/UTIL/RECYCLING	2,500	1,502	2,500	1,123	1,500	1,500
01.4150.373.00.00.417400	BLDG&GRD:SERV/REPAIR&MAINT	30,000	23,362	30,000	40,670	27,500	30,000
01.4150.375.00.00.417400	SERV:MAINT&REPAIR/VEHICLE	2,500	3,131	2,500	1,716	3,000	3,500
01.4150.376.00.00.417400	BLDG&GRD:MAINT CONTRACTS	22,000	19,055	20,000	22,149	22,000	22,000
01.4150.377.00.00.417400	BLDG&GRD:SNOW REMOVAL	2,000	3,915	2,000	2,517	2,500	3,500
01.4150.379.00.00.480000	BLDG&GRD:SODA MACHINES	2,000	2,093	2,000	2,389	2,000	3,000
01.4150.380.00.00.417400	BLDG&GRD:CAP IMPROVEMENTS	200,000	-	134,500	-	200,000	-
01.4150.380.01.00.000000	BLDG&GRD:CAP IMPROVE FOOD BANK	-	20,575	-	-	-	-
01.4150.380.02.00.417400	BLDG&GRD:CAP IMPROVE: RHINESMITH	-	-	-	50,271	-	10,000
01.4150.380.03.00.417400	BLDG&GRD:CAP IMPROVE COURTHOUSE	-	26,878	-	-	-	117,500
01.4150.380.04.00.417400	BLDG&GRD:CAP IMPROVE: VMB	-	61,159	-	24,636	-	32,000
01.4150.380.05.00.417400	BLDG&GRD:CAP IMPROVE: OLD JAIL	-	-	-	-	-	21,000
01.4150.380.06.00.417400	BLDG&GRD:CAP IMPROVE: ANNEX	-	-	-	-	-	-
01.4150.380.08.00.417400	BLDG&GRD:CAP IMPROVE:FREEDOM B	-	23,202	-	-	-	-
01.4150.380.09.00.417400	BLDG&GRD:CAP IMP:TECH & IT PROJECTS	344,000	355,468	300,000	271,777	350,029	-
01.4150.380.10.00.417400	BLDG&GRD:REPAIRS/RHINESMITH	-	-	37,000	12,236	-	-
01.4150.381.00.00.417400	BLDG&GRD:EQUIP	1,000	-	1,000	8	-	1,000
01.4150.382.00.00.417400	BLDG&GRD:TOOLS	2,000	926	2,000	3,478	2,500	3,500
01.4150.415.00.00.417400	SERV:OTHER/MISC	1,000	-	1,000	1,022	-	200
01.4150.750.00.00.000000	BLDG&GRD:CAP PURCH:EQUIP&SW	-	-	-	55,569	-	-
01.4150.751.00.00.000000	BLDG&GRD:CAP PURCH:VEHICLE	-	-	-	-	-	-
	TOTAL EXPENDITURES	1,429,432	1,278,185	1,334,515	1,486,503	1,429,119	1,068,860
	NET SURPLUS (DEFICIT)	$(1,429,432)	$(1,278,185)	$(1,334,515)	$(1,486,503)	$(1,429,119)	$(1,068,860)

Budget Worksheet Report
General Fund – Individual Departmental Budgets
Public Defender
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.3112.354.00.00.331299	PUBLIC DEFENDER PCCD GRANT	$-	$31,861	$53,500	$127,577	$112,770	$112,770
	TOTAL REVENUES	-	31,861	53,500	127,577	112,770	112,700
01.4112.110.00.00.415200	EMP:WAGES/REG/PUBLIC DEF	-	822	130,000	116,044	133,248	225,499
01.4112.120.00.00.415200	EMP:BENEFITS/PUBLIC DEF	-	63	60,000	31,244	36,788	123,847
01.4112.130.00.00.415200	EMP:TRAINING & CONFERENCE	1,000	-	1,000	477	1,000	1,000
01.4112.132.00.00.415200	EMP:DUES&MEMBER/PUB DEF	1,000	908	1,000	908	1,000	1,000
01.4112.143.00.00.415200	RENT/PUB DEF	10,000	10,000	4,000	2,333	-	
01.4112.210.00.00.415200	SUPP:OFFICE	500	171	1,500	1,998	1,500	2,000
01.4112.211.00.00.000000	SUPP: OFFICE EQUIP/PUB DEF	-	-	15,000	8,970	2,000	5,200
01.4112.311.01.00.415200	SERV:CONTRACT/CHIEF PUB DEF	110,000	114,231	-	100	-	-
01.4112.311.02.00.415200	SERV:CONTRACT/OTHER PUB DEF	95,000	94,079	100,000	122,775	115,000	50,000
01.4112.311.03.00.000000	SERV:CONTRACT/SECRETARY	24,000	24,923	-	4,617	-	-
01.4112.313.00.00.415200	SERV:COMPUTER CONS/PUB DEF	-	693	-	1,679	3,680	3,400
01.4112.321.00.00.415200	COMM:MONTH PHONE/PUB DEF	3,600	2,426	3,500	1,148	750	750
01.4112.322.00.00.415200	COMM:LONG DIST/PUB DEF	20	2	-	-	-	-
01.4112.330.00.00.415200	COMM:POSTAGE/PUB DEF	-	413	500	583	500	750
01.4112.361.00.00.415200	UTILITIES:ELECTRICITY/PUB DEF	-	214	-	-	-	-
01.4112.377.00.00.415200	SERV:CONTRACT/EQPT/PUB DEF	-	8,920	-	422	3,500	-
01.4112.413.01.00.415200	SERV:TRANSCRIPTS/PUB DEF	-	-	-	2,536	-	4,000
01.4112.415.00.00.000000	SERV: OTHER PUB DEF	-	525	-	353	3,000	25,000
	TOTAL EXPENDITURES	245,120	258,388	316,500	296,187	301,966	443,446
	NET SURPLUS (DEFICIT)	$(245,120)	$(226,527)	$(263,000)	$(168,610)	$(189,196)	$(330,676)

Budget Worksheet Report
General Fund – Individual Departmental Budgets
Courts Administration
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.3117.331.10.00.350000	JUDICIAL:FINES/ACT 66	$250	$900	$500	$275	$500	$500
01.3117.354.10.00.332299	INTERPRETER SERVICES GRANT/COU	-	1,600	1,000	1,270	1,500	1,000
01.3117.354.27.00.332499	JUDICIAL:STATE ENTITLE	60,000	59,539	60,000	59,539	60,000	59,539
01.3117.355.00.00.332299	JUDICIAL:ACT 24	-	3,288	1,500	3,953	3,500	3,500
01.3117.358.01.00.332299	LOCAL REIMB:JUNIATA CTY COURT	112,000	113,325	112,000	92,320	146,500	145,000
	TOTAL REVENUES	172,250	178,652	175,000	157,357	212,000	209,539
01.4117.110.01.00.418400	EMP:WAGES/REG/JUD	216,848	149,923	184,887	153,372	209,009	184,821
01.4117.110.02.00.418400	EMP:WAGES/REG/TIPSTAVES	3,000	2,719	3,000	3,574	3,946	4,882
01.4117.120.01.00.418400	EMP:BENEFITS/JUD	136,080	112,499	137,552	114,760	168,243	141,435
01.4117.120.02.00.418400	EMP:BENEFITS/TIPSTAVES	350	262	350	339	556	431
01.4117.130.00.00.418400	EMP:TRAIN&CONF/JUD	3,500	454	3,000	1,456	3,000	2,500
01.4117.131.00.00.418400	EMP:TRAVEL/JUD	750	-	750	153	250	250
01.4117.131.01.00.418400	CENTRAL COURT TRAVEL	-	-	-	-	-	-
01.4117.132.00.00.418400	EMP:DUES&MEMBER/JUD	1,000	1,161	1,000	650	1,500	950
01.4117.210.00.00.418400	SUPP:OFFICE/JUD	4,000	4,298	5,000	6,981	5,000	4,000
01.4117.210.01.00.418400	CENTRAL COURT SUPPLIES	200	-	200	-	-	-
01.4117.211.00.00.418400	SUPP:OFFICE EQPT/JUD	7,500	3,181	2,500	7,110	22,300	22,000
01.4117.213.00.00.418800	SUPP:LAW LIBRARY MATERIALS	30,000	42,036	35,000	38,313	38,000	38,000
01.4117.214.00.00.418400	SUPP:PUBL&SUPPL/JUD	-	-	-	-	-	-
01.4117.215.00.00.418400	SUPP:JURORS MEALS/JUD	750	1,441	1,000	2,849	1,500	2,000
01.4117.310.00.00.418400	SERV:LEGAL/GAL	40,000	31,579	40,000	39,841	45,000	35,000
01.4117.310.01.00.418400	SERV:LEGAL/PARENTS	12,000	12,323	12,000	13,179	12,000	27,000
01.4117.311.00.00.418400	SERV:LEGAL/OTHER/JUD	13,000	3,612	10,000	12,030	15,000	15,000
01.4117.312.00.00.418400	SERV:CUSTODY CONCILIATOR	42,000	36,300	42,000	41,920	45,000	47,000
01.4117.313.00.00.418400	SERV:COMPUTER CONS/JUD	7,500	3,131	7,500	5,054	20,935	21,000
01.4117.321.00.00.418400	COMM:MONTH PHONE/JUD	2,500	4,983	3,000	5,187	5,200	5,300

(Continued)

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.4117.322.00.00.418400	COMM:LONG DIST/JUD	500	154	-	-	-	-
01.4117.324.00.00.418400	COMM:PHONE INSTALL&REP/JUD	250	-	250	-	-	-
01.4117.330.00.00.418400	COMM:POSTAGE/JUD	250	351	250	193	150	150
01.4117.332.00.00.418400	COMM:ADVER/JUD	150	45	150	28	-	-
01.4117.374.00.00.418400	SERV:MAINT&REP/EQPT/JUD	250	-	250	225	250	250
01.4117.377.00.00.418400	SERV:CONTRACT/EQPT/JUD	1,500	1,908	1,500	2,536	2,000	3,000
01.4117.413.00.00.418400	SERV:COURT REPORT/JUD	80,000	79,050	80,000	86,768	80,000	90,000
01.4117.413.01.00.418400	SERV:TRANSCRIPTS/JUD	40,000	33,655	40,000	30,935	40,000	40,000
01.4117.413.02.00.418400	SERV:COURT REPORTER REIMB-JUNI	50,000	70,498	60,000	73,857	72,000	78,000
01.4117.414.00.00.418400	SERV:JUROR COMP/JUD	15,000	10,616	15,000	14,862	15,000	17,000
01.4117.415.00.00.418400	SERV:OTHER/MISC	-	22	50	107	-	-
01.4117.430.00.00.418400	SERV: INTERPRETER	5,000	3,626	5,000	2,407	2,500	5,000
01.4117.430.01.00.418400	CENTRAL COURT REPORTER	-	-	-	-	-	-
01.4117.450.00.00.418400	JUDGE/DJ GRANT	1,200	-	1,200	-	-	-
01.4117.750.00.00.418400	CAP PURCH:EQPT/JUD	-	-	-	-	10,000	12,000
	TOTAL EXPENDITURES	715,078	609,826	692,389	658,686	818,339	796,969
	NET SURPLUS (DEFICIT)	$(542,828)	$(431,173)	$(517,389)	$(501,329)	$(606,339)	$(587,430)

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Budget Worksheet Report
General Fund – Individual Departmental Budgets
Coroner
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.3119.354.05.00.342000	CORONER:VSIA	$2,500	$2,233	$2,500	$2,045	$2,200	$2,200
01.3119.354.06.00.342000	CORONER:CREMATION FEE	10,000	9,050	10,000	11,350	10,000	11,000
01.3119.354.07.00.342000	CORONER:MISC	100	-	100	-	-	-
01.3119.354.08.00.342000	CORONER: GRANT REVENUE RESTR.	10,000	-	10,000	15,000	10,000	5,000
01.3119.354.09.00.342000	CORONER: GRANT REVENUE UNRESTR.	-	10,000	-	10,000	5,000	70,537
01.3119.360.01.00.342000	CORONER:CHARGE SERV/REPORTS	500	2,885	2,000	405	2,000	1,000
	TOTAL REVENUES	23,100	24,168	24,600	38,800	29,200	89,537
01.4119.110.00.00.419300	EMP:WAGES/REG/CORONER	39,962	41,790	39,967	40,000	39,963	39,957
01.4119.120.00.00.419300	EMP:BENEFITS/CORONER	8,655	6,995	8,868	7,790	7,725	7,939
01.4119.130.00.00.419300	EMP:TRAIN&CONF/CORONER	1,600	6,925	4,000	2,550	4,000	4,000
01.4119.131.00.00.419300	EMP:TRAVEL/CORONER	300	-	300	-	500	1,100
01.4119.132.00.00.419300	EMP:DUES&MEMBER/CORONER	750	705	900	711	900	900
01.4119.210.00.00.419300	SUPP:OFFICE/CORONER	900	982	900	529	900	900
01.4119.211.00.00.419300	SUPP:OFFICE EQPT/CORONER	-	-	-	-	-	2,600
01.4119.212.00.00.419300	SUPP:OTHER OPER/CORONER	4,000	1,323	4,000	4,400	5,600	5,000
01.4119.214.00.00.419300	SUPP:PUBL&SUPPL/CORONER	1,600	1,696	1,600	1,843	2,040	2,000
01.4119.253.00.00.419300	SUPP:GAS/CORONER	1,000	931	1,300	897	1,100	3,000
01.4119.310.00.00.419300	CORONER SOLICITOR	2,000	1,000	2,000	1,000	1,000	1,000
01.4119.313.00.00.419300	SERV:COMPUTER CONS/CORONER	360	665	360	252	2,315	2,231
01.4119.321.00.00.419300	COMM:MONTH PHONE/CORONER	200	456	300	508	525	525
01.4119.322.00.00.419300	COMM:LONG DIST/CORONER	50	9	-	-	-	-
01.4119.324.00.00.419300	COMM:PHONE INSTALL&REPAIRS/COR	150	-	150	-	150	-
01.4119.330.00.00.419300	COMM:POSTAGE/CORONER	200	91	200	92	300	200
01.4119.353.00.00.419300	INSUR:VEHICLE/CORONER	500	462	500	535	535	535
01.4119.368.01.00.419300	RESTR. GRANT EXPENSES/CORONER	-	24,342	-	-	10,000	10,000
01.4119.368.02.00.419300	UNRESTR. GRANT EXPENSES/CORONE	-	2,972	-	341	5,000	1,000

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ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.4119.375.00.00.419300	SERV:MAINT&REPAIR VEHICLE/CORO	500	196	500	331	1,000	2,000
01.4119.415.00.00.419300	SERV:OTHER MISC/CORONER	500	510	500	1,200	750	500
01.4119.416.00.00.419300	SERV:DEPUTIES CONTRACT/CORONER	22,000	17,200	22,000	20,550	22,000	20,400
01.4119.417.00.00.419300	SERV:AUTOPSY COSTS	60,000	58,391	60,000	67,599	62,000	64,000
01.4119.418.00.00.419300	SERV:CORONER TRANSPORTS	39,000	34,175	40,000	34,850	40,000	40,000
01.4119.750.00.00.419300	CAP PURCHASE:CORONER	-	-	-	-	-	70,537
01.4119.751.00.00.419300	VSIA EXPENDITURES	-	-	-	2,568	-	-
	TOTAL EXPENDITURES	184,227	201,817	188,345	188,546	208,303	280,324
	NET SURPLUS (DEFICIT)	$(161,127)	$(177,649)	$(163,745)	$(149,746)	$(179,103)	$(190,787)

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Budget Worksheet Report
General Fund – Individual Departmental Budgets
District Attorney
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.3120.234.00.01.341900	DA:MISC REVENUE	$500	$-	$500	$-	$-	$-
01.3120.354.01.00.332299	STATE OPERATING GRANT:DA SALAR	121,000	142,306	121,000	147,177	147,177	152,045
01.3120.360.05.00.000000	CHARGE SERV: VW ADMIN	7,500	8,995	7,500	8,694	8,500	8,600
01.3120.360.07.00.000000	CRIMES CODES:DA	100	-	100	10	50	250
01.3120.360.08.00.000000	STOP GRANT - YWCA	20,000	15,018	20,000	31,385	15,000	20,000
	TOTAL REVENUES	149,100	166,319	149,100	187,266	170,727	180,895
01.4120.110.00.00.419400	EMP:WAGES/REG/DA	478,400	415,522	489,872	446,634	545,704	669,021
01.4120.120.00.00.419400	EMP:BENEFITS/DA	262,220	191,847	240,909	246,917	345,236	390,119
01.4120.130.00.00.419400	EMP:TRAIN&CONF/DA	1,000	1,955	2,000	185	4,900	2,000
01.4120.131.00.00.419400	EMP:TRAVEL/DA	1,000	1,662	1,000	3,195	1,750	1,000
01.4120.132.00.00.419400	EMP:DUES&MEMBER/DA	5,200	5,522	5,500	5,802	6,000	6,000
01.4120.210.00.00.419400	SUPP:OFFICE/DA	5,500	6,133	5,500	6,846	6,000	5,000
01.4120.211.00.00.419400	SUPP:OFFICE EQPT/DA	2,000	2,173	2,000	4,242	9,800	6,200
01.4120.214.00.00.419400	SUPP:PUBL&SUPPL/DA	2,750	9,443	2,750	10,299	9,500	9,500
01.4120.311.00.00.419400	SERV:CONTRACT/ASST DA	25,000	23,495	25,000	50,000	50,004	50,004
01.4120.311.01.00.419400	SERV:MDIT/DA	8,000	5,740	8,000	4,375	7,000	5,000
01.4120.313.00.00.419400	SERV:COMPUTER CONS/DA	4,000	2,785	4,000	3,663	15,410	15,500
01.4120.314.00.00.419400	SERV:INVESTIGAT/DA	10,000	2,660	5,000	5,235	3,000	4,000
01.4120.315.00.00.419400	SERV:EXPERT TESTIMONY/DA	25,000	7,793	10,000	4,670	7,500	7,500
01.4120.321.00.00.419400	COMM:MONTH PHONE/DA	1,000	2,174	2,000	2,159	2,250	2,250
01.4120.322.00.00.419400	COMM:LONG DIST/DA	500	149	-	-	-	-
01.4120.330.00.00.419400	COMM:POSTAGE/DA	750	747	750	995	750	750
01.4120.332.00.00.419400	COMM:ADVER/DA	50	26	50	179	50	50
01.4120.353.00.00.419400	COMM:VEHICLE INSURANCE/DA	450	462	500	535	550	550
01.4120.377.00.00.419400	SERV:CONTRACT/EQPT	5,000	1,683	5,000	1,608	3,000	5,000
01.4120.413.00.00.419400	SERV:COURT REPORT/DA	-	-	-	-	-	-

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ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.4120.413.01.00.418400	SERV:TRANSCRIPTS/DA	1,000	2,234	1,000	4,237	2,500	3,000
01.4120.415.00.00.419400	SERV:OTHER/DA	7,500	240	7,500	11,635	5,000	5,000
01.4120.415.03.00.000000	SERV: OTHER VW ADMIN COSTS	1,000	838	1,000	903	1,000	1,000
01.4120.415.04.00.419400	SERV: VW EXPENDITURES/DA	-	-	-	-	-	-
01.4120.750.00.00.419400	CAP PURCH:EQPT/DA	-	-	8,000	-	100,000	-
01.4120.325.00.00.419400	CELL PHONE	-	-	-	-	-	1,575
	TOTAL EXPENDITURES	847,320	685,283	827,331	814,314	1,126,904	1,190,019
	NET SURPLUS (DEFICIT)	$(698,220)	$(518,965)	$(678,231)	$(627,048)	$(956,177)	$(1,009,124)

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Budget Worksheet Report
General Fund – Individual Departmental Budgets
Prothonotary
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.3118.331.10.00.350000	CLERK CRT:FINES	$12,000	$7,373	$12,000	$10,601	$7,000	$7,500
01.3118.331.21.00.350000	CLERK CRTS:FINES/ACT 198	14,000	22,781	15,000	15,597	15,000	15,000
01.3118.331.22.00.350000	CLERK CRT: DUI/TITLE 75	35,000	49,835	35,000	49,280	40,000	45,000
01.3118.360.01.00.342000	CLERK CRT:CHARGE SERV/COSTS	75,000	81,871	75,000	85,218	80,000	82,000
01.3118.360.02.00.342000	CLERK CRT:ARD	25,000	32,957	25,000	35,824	35,000	35,000
01.3118.360.03.00.342000	CLERK CRT:MISCELLANEOUS	50,000	21,200	25,000	25,299	25,000	25,000
01.3121.360.01.00.342000	PROTHONOTARY:CHARGE SERV	70,000	75,887	70,000	87,134	75,000	75,000
01.3121.360.03.00.342000	PROTHONOTARY:TRANSCRIPTS	7,000	6,081	7,000	2,610	5,000	5,000
	TOTAL REVENUES	288,000	297,984	264,000	311,563	282,000	289,500
01.4121.110.00.00.419500	EMP:WAGES/REG/PROTH	207,824	217,827	217,824	213,117	225,605	229,714
01.4121.120.00.00.419500	EMP:BENEFITS/PROTH	153,205	157,262	203,123	154,383	163,635	198,156
01.4121.130.00.00.419500	EMP:TRAIN&CONF/PROTH	1,200	565	1,200	937	1,300	2,000
01.4121.131.00.00.419500	EMP:TRAVEL/PROTH	350	195	400	570	400	400
01.4121.132.00.00.419500	EMP:DUES&MEMBER/PROTH	625	625	625	625	625	625
01.4121.210.00.00.419500	SUPP:OFFICE/PROTH	9,000	8,311	10,000	6,967	13,000	10,000
01.4121.211.00.00.419500	SUPP:OFFICE EQPT/PROTH	2,250	442	12,250	5,253	11,100	4,500
01.4121.214.00.00.419500	SUPP:PUBL&SUPPL/PROTH	2,000	1,534	2,000	1,678	2,000	2,000
01.4121.310.00.00.419500	SERV:LEGAL/SOLICITOR/PROTH	5,500	5,500	5,500	5,500	5,500	5,500
01.4121.313.00.00.419500	SERV:COMPUTER CONS/PROTH	7,500	2,575	7,500	3,506	13,420	13,420
01.4121.321.00.00.419500	COMM:MONTH PHONE/PROTH	1,000	1,943	2,000	1,839	2,000	2,000
01.4121.322.00.00.419500	COMM:LONG DIST/PROTH	200	57	-	-	-	-
01.4121.323.00.00.419500	COMM: PHONE EQUIPMENT	-	-	-	-	-	-
01.4121.330.00.00.419500	COMM:POSTAGE/PROTH	8,500	8,080	9,000	8,471	9,000	10,000
01.4121.332.00.00.419500	COMM:ADVER/PROTH	200	96	200	175	225	225
01.4121.374.00.00.419500	SERV:MAINT&REP/EQPT/PROTH	500	-	500	125	500	500

(Continued)

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.4121.377.00.00.419500	SERV:CONTRACT/EQPT/PROTH	20,000	9,377	15,000	10,264	15,000	13,500
01.4121.415.00.00.000000	SERV: OTHER	100	63	100	22	100	100
01.4121.750.00.00.419500	CAP PURCH:EQPT/PROTH	-	-	-	-	-	-
	TOTAL EXPENDITURES	419,954	414,452	487,222	413,432	463,410	492,640
	NET SURPLUS (DEFICIT)	$(131,954)	$(116,468)	$(223,222)	$(101,869)	$(181,410)	$(203,140)

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Budget Worksheet Report
General Fund – Individual Departmental Budgets
Sheriff's Office
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.3123.331.10.00.350000	SHERIFF:FINES/ACT 66	$1,000	$3,426	$2,000	$17,031	$2,000	$2,000
01.3123.341.00.00.361000	SHERIFF:INTEREST	-	241	-	275	-	-
01.3123.354.00.00.332299	STATE REIMB:SHERIFF TRAINING	-	7,836	6,000	26,414	6,000	6,000
01.3123.360.01.00.344000	SHERIFF:CHARGE SERV	75,000	89,572	80,000	79,790	87,500	87,500
01.3123.360.03.00.344000	SHERIFF: DA TASK FORCE REIMBUR	-	-	-	-	-	-
01.3123.380.00.00.369000	SHERIFF: MISCELLANEOUS	-	-	-	-	-	-
	TOTAL REVENUES	76,000	101,075	88,000	123,510	95,500	95,500
01.4123.110.00.00.419700	EMP:WAGES/REG/SHERIFF	580,820	484,815	600,696	516,844	575,820	636,261
01.4123.120.00.00.419700	EMP:BENEFITS/SHERIFF	298,415	235,923	346,052	269,638	332,772	374,827
01.4123.130.00.00.419700	EMP:TRAIN&CONF/SHERIFF	2,500	1,122	2,500	2,610	5,000	5,000
01.4123.131.00.00.419700	EMP:TRAVEL/SHERIFF	2,000	791	1,000	1,046	2,000	2,500
01.4123.132.00.00.419700	EMP:DUES&MEMBER/SHERIFF	750	575	750	575	750	750
01.4123.141.00.00.419700	EMP:UNIFORMS/SHERIFF	7,500	7,474	7,000	9,840	9,000	9,000
01.4123.150.00.00.419700	EMP:ELECT OFF BONDS/SHERIFF	-	-	-	-	-	-
01.4123.210.00.00.419700	SUPP:OFFICE/SHERIFF	11,000	11,595	10,000	4,443	10,000	7,500
01.4123.211.00.00.419700	SUPP:OFFICE EQPT/SHERIFF	5,000	1,410	5,000	2,413	17,600	10,200
01.4123.212.00.00.419700	SUPP:OTHER OPER/SHERIFF	1,500	-	1,500	1,402	-	-
01.4123.214.00.00.419700	SUPP:PUBL&SUPPL/SHERIFF	400	-	400	-	400	400
01.4123.253.00.00.419700	SUPP:GAS/SHERIFF	7,000	7,415	7,000	6,483	8,000	10,000
01.4123.310.00.00.419700	SERV:LEGAL/SOLICITOR/SHERIFF	14,000	14,000	14,000	10,500	14,000	14,000
01.4123.313.00.00.419700	SERV:COMPUTER CONS/SHERIFF	6,000	5,133	6,000	3,864	26,525	22,500
01.4123.321.00.00.419700	COMM:MONTH PHONE/SHERIFF	1,500	3,511	2,500	3,830	4,000	4,000
01.4123.322.00.00.419700	COMM:LONG DIST/SHERIFF	350	129	-	-	-	-
01.4123.324.00.00.419700	COMM:PHONE INSTALL&REP/SHERIFF	-	-	-	-	-	-

(Continued)

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.4123.325.00.00.419700	COMM:C PHONE/SHERIFF	600	570	600	523	1,200	1,200
01.4123.327.00.00.419700	COMM:RADIO INSTALL&REP/SHERIFF	5,000	473	5,000	3,984	1,000	5,000
01.4123.330.00.00.419700	COMM:POSTAGE/SHERIFF	1,750	1,645	1,750	2,507	1,750	1,750
01.4123.332.00.00.419700	COMM:ADVER/SHERIFF	50	47	50	201	50	50
01.4123.352.00.00.419700	INSUR:LAW ENFORC/SHERIFF	20,000	15,752	20,000	19,637	21,000	21,000
01.4123.353.00.00.419700	INSUR:VEHICLE/SHERIFF	2,000	1,849	2,000	2,141	2,200	2,200
01.4123.374.00.00.419700	SERV:MAINT&REP/EQPT/SHERIFF	125	-	125	-	-	-
01.4123.375.00.00.419700	REPAIR&MAINT:VEHICLE/SHERIFF	6,000	7,059	6,000	5,176	6,000	3,000
01.4123.377.00.00.419700	SERV:CONTRACT/EQPT/SHERIFF	35,000	19,354	81,000	73,478	41,700	41,700
01.4123.750.00.00.419700	CAPITAL PURCASH ADDITIONAL VEHICLE				-		65,000
01.4123.415.00.00.419700	SERV:OTHER/MISC	25,000	-	-	5	-	-
01.4123.750.00.00.419700	CAP PURCH:EQPT/SHERIFF	-	-	-	-	-	-
01.4123.751.00.00.419700	CAP PURCH:VEHICLE/SHERIFF	-	-	-	-	-	-
	TOTAL EXPENDITURES	1,034,260	820,642	1,120,923	941,140	1,080,767	1,237,838
	NET SURPLUS (DEFICIT)	$(958,260)	$(719,568)	$(1,032,923)	$(817,630)	$(985,267)	$(1,142,338)

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Budget Worksheet Report
General Fund – Individual Departmental Budgets
Jury Commission
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.3136.110.01.00.418400	JUNIATA CTY REIMB	$5,000	$3,949	$6,000	$5,758	$6,000	$6,000
	TOTAL REVENUES	5,000	3,949	6,000	5,758	6,000	6,000
01.4136.110.00.00.418400	EMP:WAGES/REG/JURY COMM	22,000	25,012	30,000	28,751	30,153	30,753
01.4136.110.01.00.418400	EMP:WAGES/JUN CO/JURY COMM	9,000	3,864	37,000	6,168	4,500	4,500
01.4136.120.00.00.418400	EMP:BENEFITS/JURY COMM	2,000	745	1,916	6,582	18,385	21,598
01.4136.120.01.00.418400	EMP:BENEFITS/JUN CO/JURY COMM	750	244	750	900	500	500
01.4136.131.00.00.418400	EMP:TRAVEL/JURY COMM	-	-	-	-	-	-
01.4136.132.00.00.418400	EMP:DUES&MEMBER/JURY COMM	-	-	-	-	-	-
01.4136.210.00.00.418400	SUPP:OFFICE/JURY COMM	1,600	1,584	1,700	2,255	2,500	1,500
01.4136.211.00.00.418400	SUPP:OFFICE EQUIP/JURY COMM	500	666	500	179	500	-
01.4136.313.00.00.418400	SERV:COMPUTER CONS/JURY COMM	-	-	-	56	1,405	1,405
01.4136.325.00.00.418400	COMM:CELL PHONE/JURY COMM	550	510	500	493	500	500
01.4136.330.00.00.418400	COMM:POSTAGE/JURY COMM	6,000	5,277	6,000	5,894	8,000	8,000
01.4136.377.00.00.000000	SERV: CONTRACT	4,000	4,237	4,000	3,835	4,000	4,027
	TOTAL EXPENDITURES	46,400	42,139	82,366	55,113	70,443	72,783
	NET SURPLUS (DEFICIT)	$(41,400)	$(38,190)	$(76,366)	$(49,355)	$(64,443)	$(66,783)

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Budget Worksheet Report
General Fund – Individual Departmental Budgets
Magisterial District Court – Duncannon
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.3137.355.03.00.332300	DISTRICT CRT:DUNC/FEES	$45,000	$50,859	$45,000	$55,302	$51,500	$51,500
	TOTAL REVENUES	45,000	50,859	45,000	55,302	51,500	51,500
01.4137.110.00.00.418600	EMP:WAGES/REG/DC DUNC	70,923	75,979	74,161	78,281	77,896	82,037
01.4137.120.00.00.418600	EMP:BENEFITS/DC DUNC	81,300	68,878	88,115	76,892	78,232	92,228
01.4137.131.00.00.418600	EMP:TRAVEL/DC DUNCANNON	2,000	630	2,000	630	1,000	1,000
01.4137.150.00.00.418600	EMP:ELECT OFF BONDS/DC DUNC	-	-	-	-	-	-
01.4137.210.00.00.418600	SUPP:OFFICE/DC DUNC	7,500	9,440	8,500	10,666	7,500	7,500
01.4137.211.00.00.418600	SUPP:OFFICE EQPT/DC DUNC	8,000	2,752	4,000	2,574	4,600	6,000
01.4137.212.00.00.418600	SUPP:OTHER OPER/DC DUNC	-	-	-	-	-	-
01.4137.214.00.00.418600	SUPP:PUBL&SUPPL/DC DUNC	1,400	931	1,500	1,459	1,500	1,500
01.4137.313.00.00.418600	SERV:COMPUTER CONS/DC DUNC	1,500	2,036	3,000	661	4,615	4,500
01.4137.318.00.00.418600	SERV:CONSTABLE/DC DUNC	3,000	3,189	3,000	4,776	3,500	3,500
01.4137.321.00.07.418600	COMM:MONTH PHONE/DC DUNC	3,500	4,212	3,500	3,098	3,500	3,500
01.4137.322.00.04.418600	COMM:LONG DIST/DC DUNC	-	-	-	-	-	-
01.4137.323.00.00.418600	COMM: PHONE EQUIP	-	-	-	-	-	-
01.4137.330.00.00.418600	COMM:POSTAGE/DC DUNC	10,000	10,250	12,000	7,400	11,000	11,000
01.4137.331.00.00.418600	COMM:POST MTR RENT/DC DUNC	2,500	343	2,500	257	2,500	2,500
01.4137.361.07.07.418600	SERV:UTIL/ELEC/DC DUNC	2,500	2,823	2,500	3,211	3,000	3,000
01.4137.374.00.00.418600	SERV:MAINT&REP/EQPT/DC DUNC	500	468	500	-	-	-
01.4137.376.00.07.418600	SERV:CONTRACT/BLDG/DC DUNC	3,000	2,665	3,000	1,950	3,000	3,000
01.4137.377.00.00.418600	SERV:CONTRACT/EQPT/DC DUNC	-	-	-	468	500	500
01.4137.383.00.07.418600	SERV:RENT/DC DUNC	45,000	43,200	45,000	43,200	43,200	43,200
01.4137.415.00.00.418600	SERV:OTHER/DC DUNC	2,000	185	2,000	356	500	1,000
	TOTAL EXPENDITURES	244,623	227,982	255,276	235,879	246,043	265,965
	NET SURPLUS (DEFICIT)	$(199,623)	$(177,123)	$(210,276)	$(180,577)	$(194,543)	$(214,465)

Budget Worksheet Report
General Fund – Individual Departmental Budgets
Magisterial District Court – Newport
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.3138.355.03.00.332300	DISTRICT CRT:NWPRT/FEES	$45,000	$46,641	$45,000	$55,050	$50,000	$50,000
	TOTAL REVENUES	45,000	46,641	45,000	55,050	50,000	50,000
01.4138.110.00.00.418600	EMP:WAGES/REG/DC NWPRT	71,529	74,725	75,429	78,270	79,880	73,184
01.4138.120.00.00.418600	EMP:BENEFITS/DC NWPRT	72,950	68,089	88,422	76,964	78,646	91,124
01.4138.131.00.00.418600	EMP:TRAVEL/DC NWPRT	250	137	250	366	500	300
01.4138.150.00.00.418600	EMP:ELECT OFF BONDS/DC NWPRT	-	200	100	340	340	-
01.4138.210.00.00.418600	SUPP:OFFICE/DC NWPRT	5,500	6,099	5,500	9,735	5,000	5,500
01.4138.211.00.00.418600	SUPP:OFFICE EQPT/DC NWPRT	5,000	4,073	500	-	7,800	2,600
01.4138.212.00.00.418600	SUPP:OTHER OPER/DC NWPRT	100	-	100	-	100	-
01.4138.214.00.00.418600	SUPP:PUBL&SUPPL/DC NWPRT	1,000	1,310	1,200	346	1,200	1,000
01.4138.313.00.00.418600	SERV:COMPUTER CONS/DC NWPRT	3,000	3,926	3,000	1,078	6,295	6,750
01.4138.318.00.00.418600	SERV:CONSTABLE/DC NWPRT	2,500	2,704	2,500	1,915	2,500	2,800
01.4138.321.00.08.418600	COMM:MONTH PHONE/DC NWPRT	4,000	4,012	4,500	3,222	3,300	3,200
01.4138.322.00.08.418600	COMM:LONG DIST/DC NWPRT	150	25	-	-	-	-
01.4138.330.00.00.418600	COMM:POSTAGE/DC NWPRT	7,500	6,000	7,500	8,403	8,500	10,000
01.4138.331.00.00.418600	COMM:POST MTR RENT/DC NWPRT	1,000	823	1,000	823	1,000	1,000
01.4138.361.08.08.418600	SERV:UTIL/ELEC/DC NWPRT	3,500	3,046	3,500	3,533	4,000	5,000
01.4138.374.00.00.418600	SERV:MAINT&REP/EQPT/DC NWPRT	300	-	300	-	-	-
01.4138.376.00.08.418600	SERV:CONTRACT/BLDG/DC NWPRT	3,000	2,665	3,000	1,820	3,000	-
01.4138.377.00.00.418600	SERV:CONTRACT/EQPT/DC NWPRT	1,200	792	1,200	2,245	1,200	1,400
01.4138.383.00.08.418600	SERV:RENT/DC NWPRT	22,200	22,200	22,000	22,725	28,500	28,500
01.4138.415.00.00.418600	SERV:OTHER/DCNWPRT	1,500	427	1,500	1,259	1,000	2,000
	TOTAL EXPENDITURES	206,179	201,253	221,501	213,044	232,761	234,358
	NET SURPLUS (DEFICIT)	$(161,179)	$(154,612)	$(176,501)	$(157,994)	$(182,761)	$(184,358)

Budget Worksheet Report
General Fund – Individual Departmental Budgets
Magisterial District Court – Loysville
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.3139.355.03.00.332300	DISTRICT CRT:LOYSVILLE/FEES	$110,000	$126,128	$110,000	$127,930	$120,000	$120,000
	TOTAL REVENUES	110,000	126,128	110,000	127,930	120,000	120,000
01.4139.110.00.00.418600	EMP:WAGES/REG/DC LOYS	65,396	65,947	69,099	69,659	73,328	74,099
01.4139.120.00.00.418600	EMP:BENEFITS/DC LOYS	75,380	63,338	81,909	71,363	78,022	62,650
01.4139.131.00.00.418600	EMP:TRAVEL/DC LOYSVILLE	150	-	150	-	100	500
01.4139.150.00.00.418600	EMP:ELECT OFF BONDS/DC LOYS	-	510	-	-	-	-
01.4139.210.00.09.418600	SUPP:OFFICE/DC LOYS	5,000	7,506	6,000	8,449	7,500	7,500
01.4139.211.00.09.418600	SUPP:OFFICE EQPT/DC LOYS	5,300	6,565	5,300	4,544	8,600	7,900
01.4139.212.00.09.418600	SUPP:OTHER OPER/DC LOYS	200	175	200	-	200	200
01.4139.214.00.09.418600	SUPP:PUBL&SUPPL/DC LOYS	1,250	1,177	1,250	1,293	1,300	1,500
01.4139.313.00.09.418600	SERV:COMPUTER CONS/DC LOYS	2,500	4,176	2,500	417	6,080	5,600
01.4139.318.00.00.418600	SERV:CONSTABLE/DC LOYS	7,500	7,865	5,000	13,773	9,500	9,500
01.4139.321.00.09.418600	COMM:MONTH PHONE/DC LOYS	2,500	2,715	2,500	3,329	3,150	3,150
01.4139.322.00.09.418600	COMM:LONG DIST/DC LOYS	250	11	-	-	-	-
01.4139.323.00.00.418600	COMM: PHONE EQUIPM	-	-	-	-	-	-
01.4139.330.00.09.418600	COMM:POSTAGE/DC LOYS	15,000	18,575	15,000	16,097	19,000	19,000
01.4139.361.09.09.418600	SERV:UTIL/ELEC/DC LOYS	1,700	1,955	1,700	2,648	2,000	2,700
01.4139.365.09.09.418600	SERV:UTIL/FUEL OIL/DC LOYS	2,000	1,128	2,000	1,052	1,250	1,250
01.4139.374.00.09.418600	SERV:MAINT&REP/EQPT/DC LOYS	250	163	250	-	-	-
01.4139.376.00.09.418600	SERV:CONTRACT/BLDG/DC LOYS	2,500	3,900	3,900	3,900	3,900	3,900
01.4139.377.00.09.418600	SERV:CONTRACT/EQPT/DC LOYS	500	1,277	500	948	500	950
01.4139.383.00.09.418600	SERV:RENT/DC LOYS	35,000	34,404	35,000	34,902	40,380	40,380
01.4139.415.00.00.413200	SERV:OTHER/DC LOYS	1,500	1,042	1,500	275	1,000	1,000
	TOTAL EXPENDITURES	223,876	222,428	233,758	232,649	246,043	241,779
	NET SURPLUS (DEFICIT)	$(113,876)	$(96,300)	$(123,758)	$(104,719)	$(135,810)	$(121,779)

Budget Worksheet Report
General Fund – Individual Departmental Budgets
Prison
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.3124.341.01.00.344000	PRISON INTEREST	$-	$-	$-	$894	$-	$-
01.3124.360.01.00.344000	PRISON:VIVITROL REIMBURSEMENT	15,000	-	-	-	-	-
01.3124.362.01.00.344000	PRISON:CHARGE SERV/HOUSING	30,000	43,058	35,000	37,902	35,000	725,000
01.3124.362.02.00.344000	PRISON:CHARGE SERV/WORK REL.	55,000	87,810	60,000	66,429	60,000	60,000
01.3124.362.03.00.333400	PRISON:LOCAL REIM/COUNSELOR	20,000	24,414	-	22,162	-	-
01.3124.362.04.00.344000	PRISON:INMATE MEDICAL COPAY	10,000	10,888	10,000	8,197	10,000	10,000
01.3124.362.05.00.344000	PRISON:CHARGE SERV/FEDERAL	600,000	742,869	600,000	675,277	625,000	725,000
01.3124.362.06.00.344000	PRISON:SSA PAYMENTS	-	2,400	-	3,600	2,000	2,000
01.3124.362.07.00.344000	PRISON:HOUSING/STATE REIM	-	-	-	-	-	-
01.3124.368.01.00.344000	PRISON:COMMISSARY	-	160,258	485,508	108,345	160,000	120,000
01.3124.368.02.00.344000	PRISON:WORK RELEASE	-	-	-	-	-	-
01.3124.368.03.00.344000	PRISON:SODA	-	205	-	123	200	200
01.3124.368.10.00.344000	PRISON:MISC	-	99	-	-	-	-
	TOTAL REVENUES	730,000	1,072,000	1,190,508	922,929	892,200	1,642,200
01.4124.110.00.00.423200	EMP:WAGES/REG/PRISON	2,391,068	2,455,904	2,368,290	2,463,472	2,592,561	2,765,985
01.4124.120.00.00.423200	EMP:BENEFITS/PRISON	1,392,815	1,194,405	1,520,550	1,328,105	1,410,645	1,545,302
01.4124.130.00.00.423200	EMP:TRAIN&CONF/PRISON	3,000	1,900	5,500	6,168	6,000	5,000
01.4124.131.00.00.423200	EMP:TRAVEL/PRISON	1,000	452	1,000	1,176	1,000	1,000
01.4124.132.00.00.423200	EMP:DUES&MEMBER/PRISON	500	390	500	1,129	500	500
01.4124.141.00.00.423200	EMP:UNIFORMS/PRISON	10,000	14,416	24,000	21,329	12,000	12,500
01.4124.142.00.00.423200	EMP:UNIFORM/ADDITIONAL/PRISON	-	-	-	-	-	-
01.4124.210.00.00.423200	SUPP:OFFICE/PRISON	8,500	9,386	8,500	4,738	8,500	8,000
01.4124.211.00.00.423200	SUPP:OFF EQPT/PRISON	7,500	2,092	15,500	6,528	31,400	7,500
01.4124.212.00.00.423200	SUPP:OTHER OPER/PRISON	2,000	1,850	2,000	1,680	2,000	2,000
01.4124.214.00.00.423200	SUPP:PUBL&SUPPL/PRISON	200	108	200	108	200	200
01.4124.220.00.00.423200	SUPP:HOUSEKEEPING/PRISON	50,000	32,980	45,000	35,865	35,000	40,000
01.4124.230.00.00.423200	SUPP:INMATE/PRISON	22,000	21,120	22,000	12,910	17,000	22,000

Budget Worksheet Report
General Fund – Individual Departmental Budgets
Prison
Budget Year 2027

(Continued)

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.4124.231.00.00.423200	SUPP:INMATE/PRESCRIPT/PRISON	90,000	83,708	100,000	45,579	85,000	85,000
01.4124.233.00.00.423200	SUPP:FOOD PURCHASES/PRISON	-	6,878	-	499	-	-
01.4124.233.01.00.423200	SUPP:KITCHEN CONSUMABLES/PRISO	6,000	5,590	6,000	5,975	6,000	7,000
01.4124.233.02.00.423200	SUPP:WATER/PRISON	-	-	9,000	7,014	7,000	7,000
01.4124.234.00.00.423200	SUPP:DRUG TESTING/PRISON	3,000	3,041	5,000	3,716	5,000	2,000
01.4124.235.00.00.423200	SUPP:FED INMATES/LAW LIBRARY	-	-	-	-	-	-
01.4124.250.00.00.423200	SUPP:REPAIR&MAINT/PRISON	50,000	27,913	50,000	20,047	25,000	30,000
01.4124.253.00.00.423200	SUPP:GAS/PRISON	4,500	3,067	3,500	2,880	3,500	6,000
01.4124.313.00.00.423200	SERV:COMPUTER CONS/PRISON	12,000	19,310	18,000	10,593	26,610	37,500
01.4124.321.00.00.423200	COMM:MONTH PHONE/PRISON	6,500	7,838	7,500	6,981	7,500	7,000
01.4124.322.00.00.423200	COMM:LONG DIST/PRISON	2,000	395	-	21	-	
01.4124.322.01.00.423200	COMM:DSL/INTERNET	2,000	2,154	2,000	585	9,000	4,800
01.4124.324.00.00.423200	COMM:PHONE INSTALL&REP/PRISON	-	-	-	-	-	-
01.4124.325.00.00.423200	COMM:C PHONE/PRISON	1,800	1,529	1,800	2,507	1,600	1,800
01.4124.327.00.00.423200	COMM:RADIO INSTALL&REP/PRISON	5,000	6,692	1,000	972	2,000	2,000
01.4124.330.00.00.423200	COMM:POSTAGE/PRISON	2,000	835	2,000	744	1,250	1,000
01.4124.332.00.00.423200	COMM:ADVER/PRISON	500	314	500	53	350	350
01.4124.351.00.00.423200	PCORP LIABILITY INSURANCE	-	-	-	5,000	-	-
01.4124.352.00.00.423200	INSUR:LAW ENFORC/PRISON	54,000	63,010	65,000	80,186	83,500	85,000
01.4124.353.00.00.423200	INSUR:VEHICLE/PRISON	1,700	1,849	1,700	2,141	2,250	2,500
01.4124.361.06.06.423200	SERV:UTIL/ELEC/PRISON	70,000	67,003	70,000	80,001	70,000	70,000
01.4124.362.00.06.423200	SERV:UTIL/SEWER/PRISON	29,000	28,820	29,000	28,820	29,000	30,000
01.4124.363.00.06.423200	SERV:UTIL/WATER/PRISON	36,000	34,566	36,000	26,400	36,000	32,000
01.4124.364.00.06.423200	SERV:UTIL/PROPANE/PRISON	35,000	22,817	35,000	20,909	25,000	24,000
01.4124.365.00.06.423200	SERV:UTIL/FUEL OIL/PRISON	-	7,078	5,000	-	-	-
01.4124.366.00.06.423200	SERV:UTIL/WASTE DISP/PRISON	3,000	2,000	3,000	1,500	2,500	2,500
01.4124.367.00.00.423200	SERV:UTIL/RECYCLING/PRISON	2,000	2,303	2,000	671	2,000	1,500
01.4124.368.01.00.423200	PRISON:COMMISSARY	-	81,409	485,508	189,230	160,000	120,000

(Continued)

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.4124.368.02.00.423200	PRISON:WORK RELEASE	-	11,271	-	-	-	-
01.4124.368.03.00.423200	PRISON:SODA	-	1,221	-	665	200	200
01.4124.373.00.06.423200	SERV:MAINT&REP/BLDG/PRISON	20,000	27,709	28,000	7,037	25,000	20,000
01.4124.375.00.06.423200	SERV:MAINT&REP/VEHICLE/PRISON	4,000	2,108	4,000	5,582	10,000	10,000
01.4124.376.00.06.423200	SERV:CONTRACT/PRISON	35,000	9,346	35,000	12,815	22,100	22,000
01.4124.415.00.00.423200	SERV:FOOD SERVICE/PRISON	490,000	422,148	480,000	455,472	480,000	480,000
01.4124.421.00.00.423200	SERV:INMATE/PRIME CARE MED	300,000	323,198	325,000	349,379	542,000	425,760
01.4124.422.00.00.423200	SERV:INMATE/OTHER MEDICAL	70,000	95,631	70,000	84,015	80,000	80,000
01.4124.423.00.00.423200	SERV:INMATE/DENTAL	10,000	6,590	10,000	9,154	10,000	10,000
01.4124.424.00.00.423200	SERV:INMATE/HOUSING	300,000	279,045	300,000	276,315	300,000	450,000
01.4124.425.00.00.423200	SERV:INMATE/NON CTY MED&OTHER	-	-	-	-	-	-
01.4124.426.00.00.423200	SERV:INMATE/PIMCC	12,000	12,472	12,000	10,319	12,000	12,000
01.4124.426.01.00.000000	SERV:INMATE/PIMCC ACT 22 ESCRO	7,500	9,141	7,500	14,897	15,000	14,000
01.4124.427.00.00.423200	SERV:INMATE/TRUSTY WAGES	18,000	37,722	26,000	33,752	27,000	28,000
01.4124.428.00.00.423200	SERV:INMATE/BLOCK RUNNER WAGES	3,500	6,090	4,500	5,098	4,500	5,000
01.4124.730.00.06.423200	CAP.IMPROVMNT/BLDG/PRISON	50,000	17,097	100,000	-	-	25,000
01.4124.750.00.06.423200	CAP PURCH:EQPT/PRISON	373,000	377,056	29,500	25,243	9,800	25,000
	TOTAL EXPENDITURES	5,997,583	5,852,964	6,383,048	5,715,975	6,244,466	6,575,897
	NET SURPLUS (DEFICIT)	$(5,267,583)	$(4,780,964)	$(5,192,540)	$(4,793,046)	$(5,352,266)	$(4,933,697)

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Budget Worksheet Report
General Fund – Individual Departmental Budgets
Probation & Parole
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.3125.354.21.00.332299	PROBATION:STATE GRANT:ME252005	$38,000	$64,076	$50,452	$64,692	$62,961	$72,001
01.3125.354.22.00.332299	PROBATION:JUV CT JUDGES GRANT/	25,000	32,266	32,266	32,266	32,266	32,266
01.3125.354.23.00.344000	PROBATION:SUPERVISION FEE	50,000	93,898	-	-	-	-
01.3125.354.24.00.332299	PROBATION:JUV TRAINING GRANT	2,500	1,856	2,500	2,250	2,250	2,250
01.3125.354.26.00.332299	PROBATION: ACT 35 WAGES OFFSET	50,000	50,000	50,000	100,000	50,000	-
01.3125.354.28.00.332299	VETERANS COURT GRANT/PROB	-	891	-	5,472	3,000	3,000
01.3125.354.29.00.332299	JPS GRANT/PROB	-	-	-	32,266	-	-
01.3125.360.01.00.369000	PROBATION:DRUG TESTING REVENUE	350	890	600	461	600	600
01.3125.360.02.00.000000	SCRAM BRACELET REV	50,000	43,630	50,000	50,011	50,000	50,000
01.3125.360.03.00.000000	STOP GRANT - YWCA	23,000	28,016	23,000	28,016	23,000	23,000
01.3125.360.04.00.423600	COUNTY ARD	27,000	-	-	-	-	-
	TOTAL REVENUES	265,850	315,523	208,818	315,434	224,077	183,117
01.4125.110.00.00.423600	EMP:WAGES/REG/PROB	799,838	740,396	796,347	770,029	878,666	930,246
01.4125.110.01.00.423600	EMP:WAGES/GIA GRANT	-	24,090	-	50,113	-	-
01.4125.120.00.00.423600	EMP:BENEFITS/PROB	596,700	411,595	596,460	508,584	574,915	664,345
01.4125.120.01.00.423600	EMP:BENEFITS/GIA GRANT	-	2,050	-	14,580	-	-
01.4125.130.00.00.423600	EMP:TRAIN&CONF/PROB	4,500	5,657	4,500	6,296	6,500	6,500
01.4125.131.00.00.423600	EMP:TRAVEL/PROB	1,500	2,229	2,200	2,942	3,000	3,000
01.4125.132.00.00.423600	EMP:DUES&MEMBER/PROB	2,000	1,753	2,000	1,483	2,000	2,000
01.4125.141.00.00.423600	EMP:UNIFORM/PROB	-	5,955	4,000	1,596	4,000	4,000
01.4125.210.00.00.423600	SUPP:OFFICE/PROB	5,000	5,513	5,000	5,724	6,500	6,500
01.4125.211.00.00.423600	SUPP:OFFICE EQUIP/PROB	1,000	730	1,000	125	23,900	7,800
01.4125.212.00.00.423600	SUPP:OTHER OPER/PROB	250	66	250	917	250	250
01.4125.214.00.00.423600	SUPP:PUBL&SUPPL/PROB	100	138	100	76	250	250
01.4125.253.00.00.423600	SUPP:GAS/PROB.	3,000	2,608	3,000	3,179	3,000	4,500
01.4125.313.00.00.423600	SERV:COMPUTER CONS/PROB	6,000	5,502	6,000	6,648	30,290	30,290
01.4125.321.00.00.423600	COMM:MONTH PHONE/PROB	2,000	4,549	3,000	4,732	3,000	3,000

(Continued)

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.4125.322.00.00.423600	COMM:LONG DIST/PROB	800	295	-	-	-	-
01.4125.324.00.00.000000	COMM:PHONE INSTALL & REP/PROB	-	-	-	-	-	-
01.4125.325.00.00.423600	COMM:C PHONES/PROB	7,500	6,692	7,500	5,336	7,500	7,500
01.4125.330.00.00.423600	COMM:POSTAGE/PROB	2,000	1,924	2,000	1,731	2,000	2,000
01.4125.332.00.00.423600	COMM:ADVER/PROB	125	319	200	603	250	250
01.4125.352.00.00.423600	INSUR:LAW ENFORC/PROB	12,500	14,440	18,000	21,274	22,500	22,500
01.4125.353.00.00.423600	INSUR:VEHICLE/PROB	2,500	1,849	3,000	2,141	2,250	3,500
01.4125.368.00.00.423600	VETERANS COURT GRANT EXP/PROB	-	891	-	5,472	3,000	3,000
01.4125.374.00.00.423600	SERV:MAINT&REP/EQPT/PROB	-	-	-	-	-	-
01.4125.375.00.00.423600	SERV:MAINT&REP/VEHICLE/PROB	1,500	2,721	2,500	2,622	2,500	2,500
01.4125.377.00.00.423600	SERV:CONTRACT/EQPT/PROB	7,000	4,735	7,000	4,597	7,000	7,000
01.4125.410.00.00.423600	SERV:DRUG TEST/PROB	4,000	4,072	5,000	3,570	5,000	5,000
01.4125.411.00.00.000000	SERV: SCRAM BRACELET	40,000	30,021	40,000	49,027	50,000	50,000
	TOTAL EXPENDITURES	1,499,813	1,280,790	1,509,057	1,473,397	1,638,271	1,765,931
	NET SURPLUS (DEFICIT)	$(1,233,963)	$(965,267)	$(1,300,239)	$(1,157,963)	$(1,414,194)	$(1,582,814)

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Budget Worksheet Report
General Fund – Individual Departmental Budgets
Emergency Management Agency
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.3126.354.02.00.332299	EMA:EMPG-CFDA 97.042/SAL REIMB	$65,000	$99,404	$47,500	$44,987	$50,000	$50,000
01.3126.354.03.00.332299	HMGP GRANT	-	43,018	105,000	37,775	17,863	-
	TOTAL REVENUES	65,000	142,422	152,500	82,762	67,863	50,000
01.4126.110.00.00.429100	EMP:WAGES/REG/EMA	66,560	47,525	51,521	52,624	55,671	57,530
01.4126.120.00.00.429100	EMP:BENEFITS/EMA	26,180	3,032	16,175	12,530	13,046	31,097
01.4126.130.00.00.429100	EMP:TRAIN&CONF/EMA	2,000	2,503	2,000	125	2,000	2,000
01.4126.131.00.00.429100	EMP:TRAVEL/EMA	2,000	838	2,000	1,052	2,000	2,000
01.4126.132.00.00.429100	EMP:DUES&MEMBER/EMA	500	120	300	-	300	300
01.4126.211.00.00.429100	SUPP:MIN OFF EQPT/EMA	1,000	76	1,000	1,049	800	800
01.4126.313.00.00.429101	SERV:COMPUTER CONS/EMA	-	-	500	-	500	2,000
01.4126.323.00.00.429100	COMM: PHONE EQUIPMENT	-	-	-	-	-	-
01.4126.325.00.00.429100	COMM:C PHONE/EMA	500	480	515	533	500	1,200
01.4126.330.00.00.429100	COMM:POSTAGE/EMA	50	2	50	-	50	50
01.4126.332.00.00.429100	COMM:ADVER/EMA	-	-	-	-	-	-
01.4126.353.00.00.429100	VEHICLE INSURANCE	1,000	924	1,300	1,070	1,300	1,300
01.4126.375.00.00.429100	SERV:MAINT & REP/VEH/EMA	2,000	1,809	2,000	466	2,500	2,000
01.4126.415.00.00.429100	SERV:OTHER/EMA/HAZMAT	500	-	500	-	500	-
01.4126.415.02.00.429100	SERV:HAZARD MITIGATION PLAN	-	42,000	105,000	35,345	16,223	-
01.4126.750.00.00.429100	CAP EXP: EQUIPMENT/EMA	-	-	-	-	-	-
	TOTAL EXPENDITURES	102,290	99,309	182,861	104,794	95,390	100,276
	NET SURPLUS (DEFICIT)	$(37,290)	$43,113	$(30,361)	$(22,032)	$(27,527)	$(50,276)

Budget Worksheet Report
General Fund – Individual Departmental Budgets
Veterans' Affairs
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.3133.368.00.00.369000	VA CONTRIBUTIONS	$-	$-	$-	$1,000	$-	$-
01.3133.368.02.00.369000	MEMORIAL CONTRIBUTIONS/VET AFF	-	-	-	115	-	-
	TOTAL REVENUES	-	-	-	1,115	-	-
01.4133.110.00.00.449000	EMP:WAGES/REG/VET AFF	50,784	64,619	68,954	69,530	71,365	60,741
01.4133.120.00.00.449000	EMP:BENEFITS/VET AFF	12,240	10,691	18,027	13,361	13,720	13,354
01.4133.130.00.00.449000	EMP:TRAIN&CONF/VET AFF	600	-	600	-	900	900
01.4133.131.00.00.449000	EMP:TRAVEL/VET AFF	200	-	200	-	200	500
01.4133.132.00.00.449000	EMP:DUES&MEMBER/VET AFF	1,500	250	300	300	400	400
01.4133.210.00.00.449000	SUPP:OFFICE/VET AFF	5,000	725	1,000	866	500	500
01.4133.211.00.00.449000	SUPP:MIN OFF EQPT/VET AFF	250	4,442	500	-	-	3,100
01.4133.212.00.00.449000	SUPP:OTHER OPER/VET AFF	9,000	8,919	15,000	12,260	14,000	14,000
01.4133.313.00.00.449000	SERV:COMPUTER CON/VET AFF	900	804	1,000	462	13,515	2,000
01.4133.317.00.00.449000	SERV:FUNERAL&BURIAL/VET AFF	10,000	5,400	10,000	4,608	7,000	7,000
01.4133.321.00.00.449000	COMM:MONTH PHONE/VET AFF	550	895	1,000	821	1,000	1,000
01.4133.322.00.00.449000	COMM:LONG DIST/VET AFF	250	93	-	-	-	-
01.4133.324.00.00.449000	COMM:PHONE INSTALL & REPAIR/VET AFF	-	-	-	-	-	-
01.4133.330.00.00.449000	COMM:POSTAGE/VET AFF	150	43	100	42	100	500
01.4133.374.00.00.449000	SERV:MAINT&REP/EQPT/VET AFF	-	-	-	-	-	-
01.4133.377.00.00.449000	SERV:MAINT&REP/CONTR/EQPT/VET	300	743	1,000	815	800	800
01.4133.415.00.00.449000	SERV:OTHER/VET AFF/VET ORG	500	-	500	247	500	1,000
	TOTAL EXPENDITURES	92,224	97,623	118,181	103,312	124,000	105,795
	NET SURPLUS (DEFICIT)	$(92,224)	$(97,623)	$(118,181)	$(102,197)	$(124,000)	$(105,795)

Budget Worksheet Report
General Fund – Individual Departmental Budgets
Extension Office
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
01.4135.110.00.00.467000	EMP:WAGES/REG/AG EXT	$15,464	$11,567	$16,134	$12,824	$13,943	$13,497
01.4135.120.00.00.467000	EMP:BENEFITS/AG EXT	1,535	1,073	1,645	1,155	1,213	1,154
01.4135.321.00.00.467000	COMM:MONTH PHONE/AG EXT	800	-	-	-	-	-
01.4135.322.00.00.467000	COMM:LONG DIST/AG EXT	100	-	-	-	-	-
	TOTAL EXPENDITURES	17,899	12,640	17,779	13,979	15,156	14,651
	NET SURPLUS (DEFICIT)	$(17,899)	$(12,640)	$(17,779)	$(13,979)	$(15,156)	$(14,651)

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Perry County
PENNSYLVANIA

OTHER GENERAL OPERATING FUND BUDGETS

OTHER GENERAL OPERATING FUND BUDGETS

Executive Summary

The County maintains one separate Other General Operating Funds – the Opioid Misuse and Addiction Abatement Trust Fund (the "Opioid Fund"). While the fund activities are budgeted and accounted for separately in the financial system, they are combined with the General Fund for audit and year-end reporting purposes based on accounting principles generally accepted in the United States of America (GAAP). They are presented separately in this package to mirror the internal management and monitoring by the County on the following pages, with limited proposed activity. The 2026 budget reflected the first year the Other General Operating Funds have been formally budgeted for, so there will be limited comparability to prior years.

Opioid Fund

The Opioid Fund accounts for distributed settlement proceeds to the County from various litigated and settled cases for violating various State laws for the manufacture, sale, and promotion of prescription opioid products, and the restricted use of those proceeds towards opioid mitigation efforts, including medication and treatment, education, and prevention activities. These activities were previously accounted for and reported in the General Fund, but a separate fund was created in 2025 to segregate the activities for ease in tracking and reconciling the related resources.

The County partners with Cumberland County to fund an Opioid Mitigation Coordinator position through Cumberland's Medication Assisted Treatment (MAT) Program for its primary use of settlement funds. Funds not used within the legal timeframe for qualifying purposes will be required to be remitted back to the State trust for reallocation for mitigation/abatement efforts..

Budget Worksheet Report
Other General Operating Funds
Opioid Fund (Fund 45)
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
45.3101.341.00.00.000000	OPIOID MISC.	$-	$-	$-	$715	$-	$-
45.3101.368.00.00.333400	OPIOID SETTLEMENT	-	-	-	238,563	151,529	166,209
	TOTAL REVENUES	-	-	-	239,278	151,529	203,000
45.4101.368.00.00.411100	OPIOID MISCELLANEOUS	-	-	-	27,160	-	221,250
45.4101.541.01.00.411100	OPIOID SETTLEMENT - MEDICATION	-	-	-	12,444	10,000	30,000
45.4101.541.02.00.411100	OPIOID MITIGATION COOR.	-	-	-	153,963	507,439	75,000
45.4101.541.04.00.411100	OPIOID - MEDICAL SUPPLIES	-	-	-	2,720	5,000	20,000
	TOTAL EXPENDITURES	-	-	-	196,287	522,439	346,250
	NET SURPLUS (DEFICIT)	$-	$-	$-	$42,276	$(370,910)	$(180,041)

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Perry County
PENNSYLVANIA

CAPITAL PROJECTS
FUND BUDGET

CAPITAL PROJECTS FUND BUDGET

Executive Summary

The County's Capital Project Fund is a governmental-type fund used to track and manage funds (through existing or transferred financial reserves, issuance of debt proceeds, award and receipt of grants and contributions, and other related revenues) restricted, committed, and/or assigned towards acquiring or constructing major long-term assets like land, public facilities, vehicles, bridges, and related infrastructure. This fund ensures that the unique financing arrangements are separate from the County's General Fund, used to manage regular, ongoing operations, and accounts for resources legally restricted or required for this purpose.

Beginning in 2026, the Capital Project Fund was also used to account for future pass-through capital project activities where the County serves as funding recipient as a sponsor or awardee for an independent non-profit or related entity; this will remove typically significant activities, which are net-neutral for the County, from the General Fund to aid in anticipated operating consistency of that fund. The 2027 budget also reflects the second year the Capital Projects Fund has been formally budgeted for, so there will be limited comparability to prior years.

Capital Projects Fund

The 2027 budgetary worksheet for the Capital Projects Fund is attached on the following page, with limited proposed activity. The Commissioners continue to evaluate potential land acquisition for the construction of a new campus facility to house a majority of County offices that are currently located in rented facilities or space that poses security, accessibility, and/or utilization deficiencies. Several Redevelopment Assistance Capital Program (RACP) grants have been awarded to the project (totaling $5.5 million), which require 50% matching funds or in-kind investment, and some level of debt financing is anticipated. The costs proposed in 2027 relate to legal/financing project planning support and an owner's representation services agreement to aid in navigating the complex process to make the envisioned project become a reality.

As noted previously in this package, existing fund balance has been assigned by the Commissioners towards this project and will be transferred from the General Fund as needed to fund these activities. Future policy will be considered to establish a formal reserve within the Capital Projects Fund for projects currently earmarked within the General Fund as detailed in the fund balance assignments chart earlier in this package.

Budget Worksheet Report
Capital Projects Fund (Fund 79)
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
79.3101.354.01.00.332299	STATE RACP GRANTS	$-	$-	$-	$-	$-	$-
79.3101.368.00.00.000000	TRANSFER IN	-	55,575	-	2,967	335,000	200,000
	TOTAL REVENUES	-	55,575	-	2,967	335,000	200,000
79.4101.316.01.00.411100	CONSULTANT/FACILITY PROJECT	-	55,575	-	2,967	335,000	200,000
79.4101.730.00.00.411100	BLDGS/CAP IMPROVE/FACILITY PROJECT	-	-	-	-	-	-
	TOTAL EXPENDITURES	-	55,575	-	2,967	335,000	200,000
	NET SURPLUS (DEFICIT)	$-	$-	$-	$-	$-	$-

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Perry County
PENNSYLVANIA

SPECIAL REVENUE FUND BUDGETS

SPECIAL REVENUE FUND BUDGETS

Executive Summary

Special Revenue Funds are those used to account for and report proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. Absent a clear external legal requirement for such a fund, the County has discretion relative to reporting an activity within a Special Revenue Fund versus within the General Fund or an Other General Operating Fund (segregated for internal budget and management purposes, but consolidated with the General Fund for audit and external financial reporting purposes).

The County has 18 individual Special Revenue Funds, several of which have been grouped based on comparable activities/structure. They are presented separately in this package to mirror the internal management and monitoring by the County on the following pages. The majority of these funds focus on health and human service programs that are predominantly funded by Federal and State grants and related aid, and the 2026 budget marks the first time that many of these programs have been budgeted for, so there will be limited comparability to prior years.

Liquid Fuels Fund

The Liquid Fuels Fund accounts for State motor fuel taxes distributed by the Department of Transportation (PennDOT) to County and local municipalities for road and bridge construction, reconstruction, and maintenance in their jurisdictions. General distributions can be used to support any such expenses in the County, while funds granted with Act 44 and Act 89 designation can only be used towards County-owned bridges. The County utilizes these fund sources primarily to inspect and maintain 12 owned bridges located throughout the County, and utilizes liquid fuel funds as matching share towards significant Federal and State grant funds for preserving and improving these long-lived assets. The County also, as other Federal and State grant funds support from time to time, provides programs to aid local municipalities in inspection and maintenance of their bridges.

Probation IP Grant Fund

The Probation IP Grant Fund accounts for grant support from the Office of Justice Programs of the Pennsylvania Commission on Crime and Delinquency (PCCD) relative to intermediate punishment treatment programs (often referred to as adult offender supervision). The grant funds aid in (minimal) subsidization of expenditures for adult probation services accounted for in the General Fund, essentially supporting the majority of wages and benefits for one Probation Officer and some electronic monitoring and Perry Human Services consulting expenditures.

Probation Act 35/77 & Sheriff's Office Act 66 Funds

The Probation Act 35/77 Fund, also known as the Offender Supervision Fund, accounts for funds received from adults on probation or parole under Act 35 (amended by Act 77) to fund adult probation services throughout the State. All expenditures from the fund require approval by the Court of Common Pleas Judge (*no budget amount has been established as expenditures require Court approval*), and include wage reimbursement for a position added a few years ago that will cease after 2027 without a new Judge Order.

The Sheriff's Office Act 66 Fund accounts for fines associated with Protection from Abuse (PFA) and Indirect Criminal Complaint (ICC) levies. All expenditures from the fund are required to be used for costs associated with carrying out the PFA Act 66 provisions, including purchases of specialized equipment and training.

County Pass-Through Grant Program Funds

The County receives several significant revenue streams from the Federal and State governments for the provision of various health and human services within the County, for which the County partners with non-profit organizations and Cumberland County to provide those relating services and/or spend the relating resources in relation to the contributing agency's requirements. These pass-through grant awards fall under the following funds consolidated for presentation:

- Food Bank Fund (Fund 11) – this fund accounts for Federal grants from The Emergency Food Assistance Program (TEFAP) and State grants from the State Food Purchase Program (SFPP) that are passed through to Neighbors Helping Neighbors Food Bank to support the food insecure individuals and families within the County.
- Human Services Block Grant (HSBG) (Fund 56) – this fund accounts for significant Federal and State grants to support intellectual disability, community mental health, drug and alcohol treatment and prevention, and behavior health services that are passed through to Cumberland County as part of a joinder relationship to provide these services regionally.
- Homeless Assistance Program (HAP) Fund (Fund 59) – this fund accounts for State grant received through the above HSBG that are also passed through to Cumberland County to provide prevention and intervention services to those individuals and families that are homeless or near homeless.
- HOME Program (Fund 71) – this fund accounts for direct Federal funding to expand and preserve the supply of decent and affordable housing for low- and very low-income residents in the County. These funds are administered by a third-party agency to fund qualifying applicant programs as well as provide administrative services.
- Human Services Development Fund (HSDF) (Fund 72) – this fund accounts for State grants for varied human service programs in the County. The County takes formal annual action to subaward the program funding to non-profit and governmental agencies providing support services to the community, including substance abuse prevention/management, homeless assistance, food service to at-risk individuals, veterans' aid, and financial literacy programs.
- Community Development Block Grant (CDBG) Program (Fund 99) – this fund accounts for direct Federal funding the County to develop communities by providing decent housing, a suitable living environment, and expanded economic opportunities, primarily for low- and moderate-income persons. Funds can be used for a wide range of community development activities, such as housing rehabilitation, infrastructure improvements, public services, and economic development. These funds are administered by a third-party agency to fund qualifying applicant programs as well as provide administrative services.

Emergency Response Fund

The Emergency Response Fund is the Local Emergency Planning Committee that accounts primally for fees charged to business owners that handle hazardous materials and State grants for Hazardous Materials Emergency Preparedness (HMEP) and Response Fund (HMRF) activities, particularly for training and event supplies. The fund is responsible for providing assistance related to any hazardous spills or leaks that may cause risks to the public and the appropriate response through our contracted hazmat team and the State Department of Environmental Protection (PA DEP).

911 Fund

The 911 Fund accounts for the operation of a County-wide Public Safety Answering Point (PSAP) fields municipal police, fire, and emergency medical service calls through Next Generation services, including 911 calls for the State Police Barricks in Newport), and dispatches emergency personnel via radio from the call center utilizing five remove tower sites. The office is responsible to dispatch emergency services personnel via radio from the call center utilizing seven remote tower sites and managing resource via the computer-aided dispatch system and dispatch protocols. Since 2015, operations have been self-sufficient (no required General Fund subsidy) utilizing Pennsylvania Emergency Management Agency (PEMA) 911 surcharge revenue (collections on land/mobile phone lines for 911 center purposes, referred to as "83% funds" to PSAPs) and Statewide Interconnectivity Funding ("15% funds" to maintain 911 communication systems, which are more capital in nature).

Recorder & County Improvement & Prothonotary Automation Funds

The Recorder and County Improvement Funds represent funds collected for recording deed records that are restricted to support the management of records and improvement of technology within the Recorder of Deed's office and all other County offices, respectively. The Prothonotary Automation Fund represents funds collected for initiation of any action or legal proceeding by the Prothonotary and Clerk of Court's office that are restricted to improvement of technology ("automation") for those operations.

Children & Youth Services Fund

The Children and Youth Services Fund is the County's public agency mandated by Federal and State law to protect children from abuse and neglect. The office provides a wide range of child protective and supportive services – through a network of contracted agencies – to children and families in the County. The State established three primary goals for all child welfare agencies statewide: (1) to prevent child abuse, neglect, and exploitation; (2) to ensure all abused, neglected, or other dependent children are protected from further abuse and neglect through foster parenting; and (3) to provide for the well-being of children in substitute care. The fund is financed roughly 80% from various Federal and State program grants and subsidies, and 20% from the County's General Fund

Domestic Relations Fund

The Domestic Relations Fund accounts for services to establish and enforce orders for child support, spousal support, alimony pendente lite, support for children in the Court placement, and reimbursement to the State Department of Welfare as well as locating non-custodial parents and in establishing paternity. The office operates as a division of the Court of Common Pleas and is primarily financed through Federal Title IV-D funds (approximately 66% of operations) and County match support from the General Fund (approximately 33% of operations) along with State incentive funds.

Area Agency on Aging Fund

The Area Agency on Aging (Aging) Fund accounts for aid to older adults and their caregivers by providing services and support to help seniors live independently at home for as long as possible. The office offers information and referral services, provides funding support to local senior community centers, and coordinates a wide range of programs including in-home care, health and wellness, nutrition, protective services, insurance counseling, and caregiver support. The office is primarily funded through Federal and State Block Grant and related funding programs as well as County subsidy from the General Fund, which has increased in recent years as COVID-19 and other pandemic-related funding sources are wrapping up.

The Aging Fund office does not have a Fiscal Assistant position on staff, therefore the accounting and reporting of the office are managed by a third-party firm and focus on the external fiscal operation and reporting requirements of the office, mirroring that of the State (fiscal year ending June 30th). The budget included is presented in a different summary structure than other County departments and funds and a formal calendar year budget for 2027 was not prepared and adopted by the Commissioners. However, all budget and actual amounts in the following detail are proposed under a calendar year presentation.

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Budget Worksheet Report
Special Revenue Funds
Liquid Fuels Fund (Fund 02)
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
02.3101.312.51.00.332300	BANKHEAD JONES FARM TENANT ACT	-	-	-	-	$2,000	$2,000
02.3101.341.01.00.361000	INTEREST EARNINGS	-	1,967	-	2,177	45,000	45,000
02.3101.354.00.00.332300	PENNDOT RE-IMBURSABLE AGREEM.	-	38,479	-	51,137	2,401,303	3,755,500
02.3101.354.01.00.000000	ACT 44 STATE GRANT	-	18,114	-	-	18,000	18,000
02.3101.354.02.00.000000	ACT 89 STATE GRANT	-	33,738	-	16,716	34,000	34,000
02.3101.355.02.00.332305	STATE LIQUID FUELS TAX	-	75,651	-	36,943	75,000	75,000
02.3101.358.00.00.333180	LOCAL MUNI RE-IMBURS AGREEM	-	-	-	-	46,018	64,750
	TOTAL REVENUES	-	167,950	-	106,973	2,621,321	3,992,250
02.4101.311.03.00.431400	SERV:BR.MAINT/ENGINEERING	-	-	-	23,766	-	30,000
02.4101.313.00.00.431300	PENNDOT AGREEM:INSPECTIONS	-	48,099	-	68,248	2,656,495	4,210,000
02.4101.361.00.00.480000	UTIL:ELECTRIC/NEWPORT BRIDGE	-	2,766	-	2,144	3,000	3,000
02.4101.368.02.00.431200	BRIDGE 2 - FLEISHER'S BRIDGE	-	444	-	-	-	-
02.4101.368.04.00.431200	BRIDGE 4 - RICE'S COVERED BRIDGE	-	-	-	-	-	-
02.4101.368.07.00.431200	BRIDGE 7 - ENSLOW COVERED BRIDGE	-	228	-	-	-	-
02.4101.368.08.00.431200	BRIDGE 8 - MT. PLEASANT COVERED BRIDGE	-	-	-	-	-	-
02.4101.368.09.00.431200	BRIDGE 9 - NEW GERMANTOWN COVERED BRIDGE	-	-	-	-	-	-
02.4101.801.03.00.480000	BR.MISC EXPEND	-	280	-	7,435	-	-
	TOTAL EXPENDITURES	-	51,817	-	99,593	2,659,495	4,243,000
	NET SURPLUS (DEFICIT)	$-	$116,133	$-	$7,380	$(38,174)	$(250,750)

Budget Worksheet Report
Special Revenue Funds
Probation IP Grant Fund (Fund 05)
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
05.3101.301.00.00.000000	PCCD PROB IP GRANT REV	$-	$137,918	$-	$88,897	$97,350	$99,900
05.3101.368.00.00.000000	TRANSFER IN	-	(48,197)	-	-	-	-
	TOTAL REVENUES	-	89,721	-	88,897	97,350	99,900
05.4101.110.00.00.000000	EMP:WAGES/PC IP GRANT	-	54,527	-	48,212	43,160	48,360
05.4101.120.00.00.000000	EMP:BENEFITS/PC IP GRANT	-	22,181	-	25,405	20,480	12,640
05.4101.401.02.00.000000	PC IP GRANT EXP	-	2,535	-	1,503	3,000	3,000
05.4101.401.03.00.000000	PC IP Grant Elect Monitoring	-	14,282	-	13,152	26,600	32,900
05.4101.401.04.00.000000	PC IP Consultants	-	-	-	625	3,750	-
	TOTAL EXPENDITURES	-	93,526	-	88,897	97,350	99,900
	NET SURPLUS (DEFICIT)	$-	$(3,805)	$-	$-	$-	$-

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Budget Worksheet Report
Special Revenue Funds
Probation Act 35/77 (Fund 07)
& Sheriff's Office Act 66 (Fund 14) Funds
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
07.3125.302.00.00.369000	ACT 35 REVENUE	$-	$79,513	$-	$47,320	$55,000	$55,000
07.3125.302.01.00.000000	ACT 77 REVENUE	-	83,471	-	80,290	85,000	85,000
14.3123.302.00.00.419700	ACT 66 REVENUE	-	250	-	170	250	250
14.3123.341.00.00.419700	INTEREST EARNINGS	-	6	-	5	5	15
	TOTAL REVENUES	-	163,241	-	127,785	140,255	140,265
07.4125.368.00.00.423600	CONTRIBUTION TO COUNTY	-	50,000	-	100,000	50,000	50,000
07.4125.380.00.00.423600	ALL ACT 35 EXPENSES	-	9,282	-	22,721	-	50,000
14.4123.302.00.00.419700	ACT 66 EXPENSES	-	-	-	-	-	-
	TOTAL EXPENDITURES	-	59,282	-	122,721	50,000	100,000
	NET SURPLUS (DEFICIT)	$-	$103,959	$-	$5,064	$90,255	$40,265

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Budget Worksheet Report
Special Revenue Funds
County Pass-Through Grant Program Funds*
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
11.3111.351.06.01.000000	TEFAP	$-	$3,881	$-	$45,496	$10,500	$3,500
11.3111.354.06.01.000000	PDA GRANTS/SFPP	-	-	-	-	50,000	67,200
56.3129.354.06.00.000000	STATE OPERATING GRANT/ME14502	-	2,284,339	-	2,313,056	2,350,000	2,350,000
59.3101.506.00.00.000000	HOMELESS ASSISTANCE:STATE FUNDING	-	53,281	-	59,625	55,000	55,000
71.3101.341.00.00.000000	HOME PROGRAM: INTEREST/MISC	-	11	-	-	-	-
71.3101.354.00.00.332299	HOME PROGRAM: ADMINISTRATION	-	7,999	-	4,705	-	-
71.3101.423.00.00.000000	HOME PROGRAM STATE OP GRANT	-	123,029	-	6,880	-	-
72.3800.354.06.00.332260	STATE OPERATING GRANT:HSDF	-	27,853	-	52,753	50,000	50,000
72.4101.368.00.00.000000	TRANSFER OUT	-	9,728	-	-	-	-
99.3700.354.00.00.332299	STATE OPERATING GRANT	-	372,127	-	366,587	396,051	258,954
	TOTAL REVENUES	-	2,882,249	-	2,859,102	2,911,551	2,784,654
11.4111.233.00.00.449000	FOOD PURCHASES	-	3,881	-	12,122	60,500	70,700
11.4111.212.01.01.000000	SUPP: OTHER OPER/FOOD BANK	-	-		33,374	-	-
56.4129.420.00.00.000000	ALL COMMUNITY SERVICE EXPEND.	-	2,284,339	-	2,313,056	2,350,000	2,350,000
59.4101.506.00.00.000000	HOMELESS ASSISTANCE:EXPENDITURES	-	53,281	-	59,625	55,000	55,000
71.4101.354.00.00.332299	HOME PROGRAM: ADMINISTRATION	-	7,999	-	4,705	-	-
71.4101.420.04.00.332299	HOME PROGRAM:PROJECTS	-	-	-	6,880	-	-
72.4101.423.01.00.000000	HSDF:DRUG & ALCOHOL	-	9,500	-	8,000	10,000	12,000
72.4101.423.03.00.000000	HSDF:PERRY HUMAN SERVICES	-	11,650	-	7,025	8,500	3,000
72.4101.423.06.00.000000	HSDF:FOOD BANK	-	13,544	-	16,019	10,000	14,000
72.4101.423.08.00.000000	HSDF:DAV CHAPTER #49	-	13,763	-	13,656	9,000	9,000
72.4101.423.11.00.000000	HSDF:JOIN HANDS MINISTRY	-	-	-	8,053	12,500	12,000
99.4100.999.00.00.462000	ALL CDBG EXPENDITURES	-	372,127	-	366,587	396,051	258,954
	TOTAL EXPENDITURES	-	2,770,085	-	2,849,102	2,911,551	2,784,654
	NET SURPLUS (DEFICIT)	$-	$112,164	$-	$-	$-	$-

** Fund Designations: Food Bank Fund (Fund 11), HSBG Fund (Fund 56), HAP Fund (Fund 59), HOME Program Fund (Fund 71), HSDF Fund (Fund 72), and CDBG Fund (Fund 99)*

Budget Worksheet Report
Special Revenue Funds
Emergency Response Fund (Fund 12)
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
12.3126.341.01.00.361000	INTEREST EARNINGS	$-	$5,175	$-	$5,652	$3,000	$2,500
12.3126.354.02.00.332000	STATE GRANT	-	16,225	-	6,000	5,100	7,071
12.3126.362.01.00.340000	CHARGE SERV:PLANNING FEES	-	500	-	600	600	500
12.3126.362.02.00.340000	CHARGE SERV:TIER II CHEMICALS	-	4,960	-	1,550	1,650	1,750
12.3126.368.00.00.000000	MISCELLANEOUS REVENUE	-	-	-	1,485	-	-
	TOTAL REVENUES	-	26,860	-	15,287	10,250	11,821
12.4126.242.01.00.424099	SUPPLIES	-	7,489	-	7,209	6,000	4,371
12.4126.310.03.00.424099	TRAINING SERVICES	-	10,500	-	2,750	1,000	1,500
12.4126.310.04.00.000000	MISCELLANEOUS SERVICES	-	1,828	-	8,792	1,000	1,200
	TOTAL EXPENDITURES	-	19,817	-	18,751	8,000	7,071
	NET SURPLUS (DEFICIT)	$-	$7,043	$-	$(3,464)	$2,250	$4,750

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Budget Worksheet Report
Special Revenue Funds
911 Fund (Fund 13)
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
13.3101.341.00.00.000000	911:INTEREST EARNINGS	$2,000	$2,220	$2,400	$3,195	$2,750	$2,750
13.3101.360.02.00.344000	911 SURCHARGE	1,425,872	1,613,876	1,649,403	1,715,162	1,352,474	1,372,675
13.3101.360.05.00.331000	911:PEMA-SW INTERCONN GRANT	-	300,089	-	522,333	265,226	2,034,979
13.3101.362.03.00.344000	911:MISC REVENUE	267,685	-	535,000	25,600	-	-
	TOTAL REVENUES	1,695,557	1,916,186	2,186,803	2,266,290	1,620,450	3,410,404
13.4127.110.00.00.429100	EMP:WAGES/911	621,000	605,764	725,000	639,984	756,586	763,808
13.4127.120.00.00.429100	EMP:BENEFITS/911	169,950	247,273	236,500	301,159	386,008	404,699
13.4127.130.00.00.000000	911: TRAINING/TRAVEL	2,000	6,345	2,000	6,833	7,500	7,500
13.4127.131.00.00.000000	911: WIRELESS TRAVEL	-	1,938	-	-	-	-
13.4127.210.00.00.000000	911 OFFICE SUPPLIES	3,000	4,817	3,000	3,071	4,500	4,000
13.4127.211.00.00.000000	911: OFFICE EQUIPMENT	3,000	-	3,000	442	2,600	5,000
13.4127.313.00.00.000000	911:COMPUTER CONSULTING	7,500	5,996	7,500	4,438	25,185	25,000
13.4127.321.00.00.000000	911:PHONE	65,000	14,392	10,000	14,769	15,000	15,000
13.4127.354.00.00.331000	PEMA-SW INTERCONN GRANT	-	-	475,636	-	-	1,718,339
13.4127.361.00.00.000000	SERV: UTILITIES	10,043	8,254	11,000	9,388	9,000	11,000
13.4127.364.00.00.000000	SERV: UTIL/PROPANE	3,605	174	4,500	403	1,000	2,500
13.4127.374.00.00.000000	SERV:MAINT&REP/EQPT	2,060	13,862	5,000	531	2,000	5,000
13.4127.377.00.00.000000	911: SERV/CONTRACTS	-	357	-	2,612	500	7,000
13.4127.380.00.00.000000	PUBLIC EDUCATION	1,000	-	1,000	-	1,000	1,000
13.4127.380.01.00.000000	MISC EXPENSES	10,000	410	10,000	35	-	-
13.4127.383.00.00.000000	SERV:MAINT&REP/PHONE/ESINET	44,239	145,886	157,445	196,964	166,000	166,000
13.4127.383.01.00.000000	SERV: MAINT&REP/CAD	69,242	108,114	90,657	175,389	100,010	160,000
13.4127.383.03.00.000000	SERV:MAINT&REP/RECORDER	9,270	-	8,000	7,798	11,000	10,000
13.4127.383.04.00.000000	SERV:MAINT&REP/RADIO	113,300	129,161	118,965	147,217	130,000	134,000
13.4127.384.00.00.000000	SERV: RENT/TOWER	5,356	15,351	5,500	15,951	15,351	15,351
13.4127.415.00.00.000000	911 GIS SERVICES	38,833	35,974	20,833	25,607	20,833	20,833
13.4127.415.01.00.000000	SERV: OTHER/911	-	-	-	-	-	-

(Continued)

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
13.4127.415.02.00.000000	PROFESSIONAL SERVICES	20,000	14,893	20,000	53,252	20,000	20,000
13.4127.750.00.00.429100	911:CAPITAL PROJECTS	40,000	52,203	262,267	192,712	-	-
13.4127.750.11.00.000000	911: GENERATOR/UPS	-	31,253	9,000	5,998	6,500	6,500
	TOTAL EXPENDITURES	-	93,526	-	1,804,553	1,680,573	3,502,530
	NET SURPLUS (DEFICIT)	$-	$(3,805)	$-	$461,737	$(60,123)	$(92,126)

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Budget Worksheet Report
Special Revenue Funds
Recorder (Fund 16) & County (Fund 17) Improvement & Prothonotary Automation (Fund 18) Funds
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
16.3101.341.01.00.342000	INTEREST EARNINGS	$-	$93	$-	$42	$80	$50
16.3101.360.00.00.342000	CHARGE SERV:RECORDER	-	14,538	-	8,353	15,000	15,000
17.3101.341.01.00.342000	INTEREST EARNINGS	-	196	-	240	200	200
17.3101.360.01.00.342000	CHARGE SERV: RECORDS IMPROVEMENT	-	12,564	-	11,064	13,000	13,000
18.3101.360.01.00.342000	AUTOMATION FEE	-	8,012	-	6,276	8,000	6,395
	TOTAL REVENUES	-	35,403	-	25,975	36,280	34,645
16.4101.999.00.00.000000	TECHNOLOGY EXPENDITURES	-	14,613	-	14,613	13,805	15,000
17.4101.999.00.00.000000	APPROVED TECHNOLOGY EXPENDITURES	-	-	-	-	-	-
18.4101.999.01.00.000000	APPROVED AUTOMATION EXPENDITURES	-	-	-	-	-	-
	TOTAL EXPENDITURES	-	14,316	-	14,613	13,805	15,000
	NET SURPLUS (DEFICIT)	$-	$20,790	$-	$11,362	$22,475	$19,645

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Budget Worksheet Report
Special Revenue Funds
Children & Youth Services Fund (Fund 20)
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
20.3129.300.01.00.346000	COUNTY MATCH C&Y	$-	$-	$1,143,266	$838,915	$1,323,152	$1,335,847
20.3129.312.01.00.331260	C&Y:TITLE XX	28,910	28,910	28,910	28,910	28,910	28,910
20.3129.312.02.00.331260	C&Y:TITLE IV-E	650,000	396,942	650,000	-		-
20.3129.312.02.01.331260	C&Y:TITLE IV-E FOSTER CARE	-	20,489	-	267,723	276,064	390,477
20.3129.312.02.02.331260	C&Y:TITLE IV-E ADOPT ASSISTANCE	-	73,732	-	75,131	174,758	175,620
20.3129.312.02.03.331260	C&Y:TITLE IV-E SPLC	-	-	-	25,714	59,819	59,000
20.3129.312.02.04.331260	C&Y:TITLE IV-E PREVEN SERV	-	1,492	-	3,300	6,566	4,500
20.3129.312.02.05.331260	C&Y:TITLE IV-D	-	-	-	-	-	-
20.3129.312.03.00.331260	C&Y:TANF	33,352	33,352	33,352	33,352	33,352	33,352
20.3129.312.04.00.331260	C&Y:TITLE IV-B	67,476	68,490	67,476	74,138	69,502	78,774
20.3129.312.05.00.331260	C&Y:IT GRANT	40,000	32,620	40,000	32,756	63,740	100,000
20.3129.312.06.00.331260	C&Y:MEDICAID	2,000	4,740	2,000	4,226	8,218	8,140
20.3129.322.01.00.332260	C&Y:ACT 148	3,962,060	2,761,076	3,338,552	3,612,174	3,786,024	3,691,544
20.3129.322.02.00.332260	C&Y:INDPT. LIVING GRANT	255,000	173,289	200,000	244,561	258,661	307,476
20.3129.322.03.00.331260	C&Y:EVID BAS PRAC (FAM GRP DEC	60,000	40,642	60,000	38,121	112,786	115,703
20.3129.322.04.00.000000	PROMISING PRACTICE GRANT	9,000	38,058	9,000	13,605	-	15,000
20.3129.322.05.00.000000	TRUANCY PREVENTION GRANT	225,000	89,134	225,000	68,892	216,000	185,000
20.3129.322.06.00.000000	CASEWORKER VISITATION GRANT	2,000	2,000	2,000	2,000	2,000	2,000
20.3129.322.07.00.000000	C&Y HOUSING GRANT	13,600	2,719	13,600	6,538	18,912	23,375
20.3129.322.08.00.000000	C&Y DIVISION X GRANT	-	-	-	-	-	-
20.3129.322.09.00.000000	C&Y PLAN OF SAFE CARE GRANT	-	-	-	-	-	-
20.3129.322.10.00.000000	C&Y:FAMILY FIRST TRANSITION		8,550	8,550	-	-	-
20.3129.332.60.00.000000	C&Y:FAM GROUP DEC MAKING	-	-	-	-	-	-
20.3129.460.01.00.346000	C&Y:PARENTAL SUPPORT	5,000	8,985	5,000	2,159	-	-
20.3129.460.02.00.000000	C&Y MISC REVENUE	1,000	332	1,000	296	500	500
	TOTAL REVENUES	5,354,398	3,785,551	5,827,706	5,372,511	6,438,964	6,555,218

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ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
20.4129.110.00.00.442000	EMP:WAGES/REG/C&Y	1,435,200	1,137,597	1,084,871	1,187,185	1,413,634	1,506,956
20.4129.110.01.00.442000	EMP:WAGES/C&Y/JANITOR	5,000	-	5,000	-	-	-
20.4129.120.00.00.442000	EMP:BENEFITS/C&Y	912,800	597,205	782,385	647,847	922,307	983,138
20.4129.120.01.00.442000	EMP:BENEFITS/C&Y/JANITOR	800	-	800	-	-	-
20.4129.130.00.00.442000	EMP:TRAIN&CONF/C&Y	8,000	7,300	8,000	35,737	12,500	12,500
20.4129.131.00.00.442000	EMP:TRAVEL/C&Y	5,000	4,023	5,000	2,888	5,000	5,000
20.4129.132.00.00.442000	EMP:DUES&MEMBER/C&Y	3,500	2,929	3,500	3,017	3,500	3,675
20.4129.210.00.00.442000	SUPP:OFFICE/C&Y	15,000	15,770	15,000	12,067	15,000	15,000
20.4129.211.00.00.442000	SUPP:OFFICE EQUIPMENT/C&Y	7,500	2,445	5,000	4,850	5,000	1,500
20.4129.253.00.00.442000	SUPP:GAS/C&Y	10,000	7,717	10,000	5,642	10,000	10,000
20.4129.310.00.00.442000	SERV:LEGAL/SOLICITOR	83,000	72,991	75,000	81,962	90,000	112,000
20.4129.311.01.00.442000	SERV: COURT RELATED/DEPENDENT	35,000	25,432	30,000	23,263	38,000	22,000
20.4129.313.00.00.442000	SERV: COMPUTER CONS/C&Y	60,000	41,308	50,000	42,959	85,000	121,150
20.4129.316.00.00.442000	SERV: CONSULTANTS/C&Y	20,000	3,250	10,000	3,250	10,000	4,000
20.4129.321.00.00.442000	COMM:MONTH PHONE/C&Y	8,500	9,384	8,500	12,848	15,000	14,000
20.4129.322.00.00.442000	COMM:LONG DISTANCE/C&Y	500	5,030	-	-	-	0
20.4129.323.00.00.442000	COMM:PHONE EQUIP/C&Y	-	-	-	-	-	0
20.4129.324.00.00.442000	COMM:INSTALL&REPAIR/C&Y	-	-	-	-	-	0
20.4129.325.00.00.442000	COMM:C PHONES/C&Y	10,000	10,040	10,000	9,367	10,000	10,000
20.4129.330.00.00.442000	COMM:POSTAGE/C&Y	4,000	3,388	3,000	2,839	3,600	3,600
20.4129.332.00.00.442000	COMM:ADVERTISING	1,000	399	1,000	3,080	2,500	2,500
20.4129.353.00.00.442000	COMM:VEHICLE INSURANCE/C&Y	3,000	3,761	3,000	3,126	3,125	3,125
20.4129.375.00.00.442000	COMM:VEHICLE MAINT&REPAIR/C&Y	8,000	3,827	8,000	5,545	8,000	8,000
20.4129.377.00.00.442000	SERV:CONTRACT/EQPT/C&Y	5,000	360	2,500	4,539	5,000	4,815
20.4129.383.00.00.442000	SERVICE/RENT	46,000	45,577	44,650	46,458	47,000	48,700
20.4129.415.00.00.442000	SERV:OTHER/C&Y	-	-	-	-	-	0
20.4129.415.01.00.442000	INDIRECT ADMIN COSTS	110,000	-	110,000	-	119,500	133,000
20.4129.420.00.00.442000	ALL IV-E SIL EXPENDITURES	-	251,817	-	299,147	300,000	357,228
20.4129.451.00.00.442000	IN HOME SERV:ADOPTION ASSIST/C	270,000	241,425	250,000	223,850	255,000	320,541

(Continued)

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
20.4129.452.00.00.442000	IN HOME SERV/C&Y	35,000	36,393	35,000	20,061	35,000	20,000
20.4129.452.01.00.442000	SUPERVISE INDEPENDENT LIVING	300,000	35	300,000	-	-	-
20.4129.453.00.00.442000	IN HOME SERV:COUNSELING/C&Y	-	518	-	978	-	-
20.4129.453.01.00.442000	IN HOME SERV:COUNSELING/DEPEND	975,000	735,140	975,000	824,894	975,000	975,000
20.4129.453.02.00.442000	IN HOME SERV:COUNSELING/DELINQ	125,000	132,292	125,000	85,652	125,000	125,000
20.4129.454.01.00.442000	COMM BASED:FOSTER CARE/DEPEND	600,000	969,696	600,000	748,802	671,698	685,000
20.4129.454.02.00.442000	COMM BASED:FOSTER CARE/DELINQ	7,500	16,654	7,500	84,467	20,000	20,000
20.4129.457.01.00.442000	INSTIT PLCMNT:RES SERV/DEPEND	775,000	275,402	750,000	306,486	650,000	400,000
20.4129.457.02.00.442000	INSTIT PLCMNT:RES SERV/DELINQ	725,000	363,597	500,000	259,081	500,000	500,000
20.4129.458.02.00.442000	INSTIT PLCMNT:JUV DETENT/DELIN	125,000	5,355	-	39,080	55,000	45,000
20.4129.751.00.00.413600	CAP PURCH:VEHICLES	-	-	-	29,440	-	73790
20.4129.752.00.00.413600	CAP PURCH:EQPT/COMPUTERS	10,000	1,389	10,000	5,289	28,600	9,000
	TOTAL EXPENDITURES	6,744,300	5,029,447	5,827,706	5,065,696	6,438,964	6,555,218
	NET SURPLUS (DEFICIT)	$(1,389,902)	$(1,243,897)	$-	$306,815	$-	$-

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Budget Worksheet Report
Special Revenue Funds
Domestic Relations Fund (Fund 25)
Budget Year 2027

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
25.3116.300.01.00.418700	ANNUAL COUNTY MATCH/DRO	$-	$44,298	$227,892	$273,419	$287,102	$294,279
25.3116.354.20.00.332299	DRS:STATE REIMBURSEMENTS	641,940	586,003	686,904	629,835	705,826	723,471
25.3116.354.21.00.332299	DRS:COURT COST REIMBURSEMENTS	-	-	-	-	-	-
25.3116.354.22.00.332299	DRS:BLOOD TESTING REIMBUR.	250	249	250	-	250	250
25.3116.354.23.00.332299	DRS:INCENTIVE REIMB.	100,000	84,528	134,000	85,824	85,000	134,000
25.3116.354.23.01.332299	DRS:INCENTIVE INTEREST	1,000	856	1,000	846.83	1,000	12,000
25.3116.354.27.00.332299	DRS: TITLE XIX/MED. INCENTIVE	100	12	100	-	-	-
25.3116.354.28.00.332299	DRS:SHERIFF COSTS	500	-	500	-	-	-
25.3116.360.01.00.342000	DRS:CHARGE SERV/MISC,COPIES	1,000	-	1,000	-	-	-
25.3116.368.00.00.369000	TRANSFER IN	-	-	-	-	-	-
	TOTAL REVENUES	774,790	715,947	1,051,646	989,925	1,079,178	1,164,000
25.4116.110.00.00.418700	EMP:WAGES/DRS	483,600	486,824	515,650	512,543	540,355	567,355
25.4116.110.01.00.418700	EMP:WAGES RHINESMITH SECURITY	54,000	45,323	56,000	50,349	52,000	55,000
25.4116.120.00.00.418700	EMP:BENEFITS/DRS	371,130	304,282	399,596	346,914	411,323	423,657
25.4116.120.01.00.418700	EMP:BENEFITS RHINESMITH SECURI	18,500	21,180	19,000	16,471	20,000	22,000
25.4116.130.00.00.418700	EMP: TRAINING & CONF	1,000	343	1,000	858.96	1,000	1000
25.4116.131.00.00.418700	EMP: TRAVEL	1,000	1,611	1,000	812	1,000	1,000
25.4116.132.00.00.418700	EMP: DUES & MEMBER	500	385	500	510.09	650	650
25.4116.210.00.00.418700	SUPP:OFFICE	6,000	5,076	6,000	3,962	6,000	6,000
25.4116.211.00.00.418700	SUPP:OFFICE EQPT	500	-	500	481.88	23,900	500
25.4116.310.00.00.418700	SERV:LEGAL/SOLICITOR	14,500	19,917	20,000	16,984	20,000	20,000
25.4116.312.00.00.418700	ACCOUNTING SERVICE/COST ALLOCA	3,125	3,250	3,125	3,250	3,500	3,500
25.4116.313.00.00.418700	SERV:COMPUTER CONS.	1,400	-	1,400	73.5	8,400	6000
25.4116.321.00.00.418700	COMM:MONTH PHONE	5,000	7,400	6,000	6,977	7,250	7,500
25.4116.322.00.00.418700	COMM:LONG DIST	750	379	-	-	-	-
25.4116.324.00.00.418700	COMM:PHONE INSTALL&REP	250	-	250	-	-	-
25.4116.330.00.00.418700	COMM:POSTAGE	6,500	6,069	6,500	6,231	7,000	7,000
25.4116.331.00.00.418700	COMM:POSTAGE METER RENT	-	-	-	-	-	-

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ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
25.4116.332.00.00.418700	COMM:ADVERTISING	75	-	75	85	-	-
25.4116.377.00.00.418700	SERV:CONTRACT/EQPT	750	663	1,000	-	750	500
25.4116.411.00.00.418700	SERV:BLOOD TEST	750	137	750	643	750	750
25.4116.412.00.00.418700	SERV:BILL OF COST	3,200	3,298	3,200	2,108	3,200	3,200
25.4116.415.00.00.418700	SERV:OTHER	100	-	100	-	-	500
25.4116.804.00.00.418700	INCENTIVE FUND EXPENDITURES	10,000	8,358	10,000	9,284	10,000	10,000
	TOTAL EXPENDITURES	982,630	914,493	1,051,646	978,537	1,117,078	1,136,112
	NET SURPLUS (DEFICIT)	$(237,840)	$(198,546)	$-	$11,388	$(37,900)	$27,888

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Budget Worksheet Report
Special Revenue Funds
Area Agency on Aging Fund (Fund 30)
Budget Year 2027

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
AGING BLOCK GRANT:						
AGING SERVICES	$596,590	$965,155	$596,590	$613,542	$596,590	$596,591
ELDER ABUSE	600	1,880	600	296	450	559
OMBUDSMAN	1,500	1,427	1,500	2,545	1,125	1,758
TITLE III B FEDERAL	108,417	167,223	108,417	50,284	62,078	39,363
TITLE III C FEDERAL	33,203	112,440	33,203	101,049	24,902	55,233
TITLE III B STATE	19,132	38,270	19,132	5,051	14,349	6,946
TITLE III C STATE	7,560	11,722	7,560	11,229	5,670	9,747
STATE FAMILY CAREGIVER	25,396	11,089	25,396	56,034	25,396	25,396
APPRISE	10,000	21,565	10,000	9,965	12,850	25,396
NSIP	28,967	32,510	28,967	7,242	25,268	18,910
TITLE III D FEDERAL	5,135	6,139	5,135	7,300	4,564	7,428
TITLE III D STATE	2,789	2,789	2,789	3,101	2,092	2,770
FEDERAL FAMILY CAREGIVER	17,991	52,016	17,991	16,926	13,493	24,079
STATE MATCH CSP	5,997	6,854	5,997	7,666	4,498	8,026
BLOCK GRANT SUPPLEMENT	186,126	114,587	186,126	131,602	186,126	186,126
OMBUDSMAN VOLUNTEERS	3,350	1,836	3,350	2,753	2,925	1,925
OPTIONS SERVICES	265,744	25,761	265,744	376,456	285,033	285,033
PROTECTIVE SERVICES	49,702	49,525	49,702	43,136	49,702	49,702
PS PERSONNEL	1,500	1,500	1,500	0	1,500	1,500
TITLE XIX I&R FEDERAL	18,272	13,214	18,272	15,716	18,272	18,272
TITLE XIX I&R STATE	18,272	16,405	18,272	7,830	18,272	18,272
ARPA FUNDS (CONG MEALS, FAMILY, HD MEALS, PREV HEAL)	-	94,271	-	3,388	-	45,418
COVID FEDERAL OMBUDSMAN	-	-	-	364	-	
COVID VACCINE SUP	-	1,085	-	1,159	-	-
SR. CENTER	-	15,306	-	15,150	-	15,462
TITLE III C2 HDM FEDERAL	-	-	-	34,005	-	35,464
TITAL III C2 HDM STATE	-	-	-	21,248	-	6,258
APPRISE MIPPA	-	-	-	38	-	-
PA MEDI PENNCARE	-	-	-	4,997	-	6,000
OTHER FUNDS:						
FEDERAL PROGRAM INCOME	21,146	33,520	21,596	17,300	-	17,000

Budget Worksheet Report
Special Revenue Funds
Area Agency on Aging Fund (Fund 30)
Budget Year 2027

Continued)

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
COST SHARE	3,865	531	3,865	1,881	-	-
ADULT PROT SVC REPORTS OF NEED (APS RON)	-	-	-	-	600	-
OTHER STATE/LOCAL GRANTS/PROGRAM INCOME	6,172	11,237	5,707	10,799	6,450	6,311
AGING WELLS	68,963	67,273	70,159	69,084	72,952	71,962
OTHER FUNDS	19,675	10,984	433,374	-	-	-
COUNTY CONTRIBUTION	295,000	4,752	105,072	169,449	559,952	384,442
OTHER STATE GRANTS	-	-	-	100,375	-	-
AUTOMATION FEE	600	1,880	600	-	450	-
TOTAL REVENUES	1,821,064	1,892,865	2,046,016	1,918,960	1,995,109	1,971,349
PERSONNEL:						
SALARIES/WAGES	523,510	552,219	655,018	640,360	669,256	692,072
BENEFITS	366,730	370,297	461,370	380,085	419,153	414,428
OCCUPANCY:						
RENT	63,540	63,540	63,540	63,540	63,540	63,540
UTILITIES	3,300	3,281	3,300	3,301	3,600	4,002
INSURANCE	-	-	-	-	1,387	-
OTHER OCCUPANCY	900	753	900	2223	348	-
COMMUNICATIONS:						
TELEPHONE	1,164	6,085	1,164	7,094	6,648	6,951
POSTAGE	1,680	1,458	1,680	959	1,500	1,200
INTERNET ACCESS	4,504	6,500	4,504	7,254	7,920	6,861
SUPPLIES/MINOR EQUIP:						
OFFICE SUPPLIES	3,700	7,356	3,700	2,758	3,000	2,031
PROGRAM SUPPLIES	2,008	4,087	2,008	1,929	500	2,000
COMPUTER EQUIPMENT	10,500	22,533	10,500	14,443	10,500	14,500
OTHER SUPPLIES	-	1,844	-	38	-	-

(Continued)

DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
TRANSPORTATION:						
STAFF TRAVEL	3,000	27,449	3,000	2,974	3,000	2,497
VEHICLE MAINTENANCE	2,000	2,361	2,000	4,624	2,000	5,000
CONTRACTS	803,766	776,701	802,570	780,730	797,812	749,463
OTHER OPERATING EXPENSES:						
BOND PREMIUMS				375		0
TRAINING & DEVELOPMENT	5,328	1,856	5,328	493	1,000	1,000
PRINTING & DUPLICATION	1,903	1,806	1,903	1,433	1,700	1,282
MISC OTHER OP EXPENSE	23,531	42,741	23,531	4,347	2,245	4,522
TOTAL EXPENDITURES	1,821,064	1,892,865	2,046,016	1,918,960	1,995,109	1,971,349
NET SURPLUS (DEFICIT)	$-	$-	$-	$-	$-	$-

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Perry County
PENNSYLVANIA

Perry County Courthouse
2 East Main Street
New Bloomfield, PA 17068

717.582.2131
8am - 4pm Monday - Friday