

Final Budget Fiscal Year (FY) 2026-2027

	Ledger	Description	FY 24/25 Actuals	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget	Variance	Percent Variance
Revenue	42010	Investment Income	\$ 23,534.99	\$ 26,557.09	\$ 26,557.09	\$ -	0%
	46360	Other Fees and Charges	\$ 1,181,672.11	\$ 1,278,170.79	\$ 1,278,170.79	\$ -	0%
		TOTAL REVENUE	\$ 1,205,207.10	\$ 1,304,727.88	\$ 1,304,727.88	\$ -	0%
Expenses	51010	Salaries and Wages	\$ 280,314.28	\$ 494,684.41	\$ 430,934.01	\$ (63,750.40)	-13%
	51080	Accrued Compensated Leave	\$ 500.94	\$ -	\$ -	\$ -	
	51090	Cafeteria Plans (Non-PERS)	\$ 9,182.95	\$ 24,467.84	\$ 18,093.12	\$ (6,374.72)	-26%
	51210	Retirement	\$ 93,343.36	\$ 166,412.82	\$ 144,125.68	\$ (22,287.14)	-13%
	51220	Payroll Tax	\$ 19,070.65	\$ 34,888.78	\$ 30,011.88	\$ (4,876.90)	-14%
	51240	Other Postemployment Benefits (OPEB)	\$ 8,258.04	\$ 4,078.48	\$ 3,392.68	\$ (685.80)	-17%
	51280	OPEB Expense	\$ -	\$ 4,078.48	\$ 3,392.68	\$ (685.80)	
	51290	401(k) Employer Match	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	0%
	51310	Employee Group Insurance	\$ 50,993.41	\$ 117,249.89	\$ 96,353.87	\$ (20,896.02)	-18%
	51360	Workers Comp Insurance	\$ 814.51	\$ 2,633.02	\$ 1,629.02	\$ (1,004.00)	-38%
	52040	Communication Services Expense	\$ -	\$ 4,091.94	\$ 4,091.94	\$ -	0%
	52060	Janitorial Supplies	\$ 43.59	\$ -	\$ -	\$ -	
	52080	Insurance	\$ 4,235.98	\$ 4,532.24	\$ 4,244.00	\$ (288.24)	-6%
	52240	Professional / Membership Dues	\$ 14,477.85	\$ 12,199.99	\$ 12,435.99	\$ 236.00	2%
	52250	Services and Supplies	\$ 307.38	\$ 408.79	\$ 408.79	\$ -	0%
	52260	Misc Expense	\$ 1,958.62	\$ -	\$ -	\$ -	0%
	52320	Printing	\$ 3,007.46	\$ 2,626.10	\$ 5,288.00	\$ 2,661.90	101%
	52330	Other Supplies	\$ 7,186.96	\$ 6,990.15	\$ 6,990.15	\$ -	0%
	52340	Postage	\$ 3,876.10	\$ 2,995.14	\$ 3,416.00	\$ 420.86	14%
	52360	Professional and Special Services - General	\$ 462,414.95	\$ 185,625.00	\$ 225,611.81	\$ 39,986.81	22%
	52370	Professional and Special Services - Legal	\$ 61,222.57	\$ 48,400.00	\$ 70,000.00	\$ 21,600.00	45%
	52390	Professional and Special Services - County	\$ 5,895.00	\$ 8,313.73	\$ 12,000.00	\$ 3,686.27	44%
	52400	Professional and Special Services - Information Technology	\$ 31,377.82	\$ 20,445.08	\$ 53,751.00	\$ 33,305.92	163%
	52450	Short-Term Rents and Leases - Building Improvements	\$ 28,242.48	\$ 31,384.10	\$ 34,522.51	\$ 3,138.41	10%
	52460	Small Tools & Instruments	\$ 18.87	\$ -	\$ -	\$ -	0%
	52470	Employee Benefits Systems	\$ 3,566.36	\$ 2,447.68	\$ 5,798.00	\$ 3,350.32	137%
	52480	PC Acquisition	\$ -	\$ 8,980.00	\$ 1,980.00	\$ (7,000.00)	-78%
	52510	Commissioner's Fees	\$ 22,350.00	\$ 33,469.64	\$ 33,469.64	\$ -	0%
	52570	Advertising	\$ 2,612.39	\$ 5,829.37	\$ 5,829.37	\$ -	0%
	52580	Special Department Expense	\$ 5,420.00	\$ 18,414.00	\$ 18,414.00	\$ -	0%
	52630	Project Costs	\$ 2,220.00	\$ 1,452.00	\$ 1,000.00	\$ (452.00)	-31%
	52790	Transportation and Travel	\$ 14,899.16	\$ 11,082.50	\$ 12,190.75	\$ 1,108.25	10%
	53170	Contingencies - Judgement and Damages	\$ -	\$ 36,300.00	\$ 36,300.00	\$ -	0%
53390	Cost Allocation Plan (A-87)	\$ 20,690.00	\$ 8,746.00	\$ 27,553.00	\$ 18,807.00	215%	
		TOTAL EXPENSES	\$ 1,158,501.68	\$ 1,304,727.88	\$ 1,304,727.88	\$ -	0.00%