

**Board of Supervisors**

**Administration**

**Fund 0001**

**-9001-**

Office/Dept Name	BOS
Type	Expense
Function Group	9001 - Board Administration
Fund	0001

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget	
					Inc/(Dec)	% Variance
WAGE PLAN EMPLOYEES	132,186	78,283	143,866	147,411	3,545	2.5%
SUPERVISORY	89,146	71,449	128,750	131,325	2,575	2.0%
OFFICIAL PUBL. & LEGALS	62,130	32,866	62,000	63,000	1,000	1.6%
EMPLOYEE HOSPITALIZATION	44,585	33,662	56,297	61,868	5,571	9.9%
IPERS - CNTY CONTRIBUTION	19,384	14,242	26,065	26,596	531	2.0%
FICA - CNTY CONTRIBUTION	16,613	11,050	20,581	20,667	85	0.4%
REPAIR & MAINTENANCE: EQUIPMENT	1,661	1,388	3,500	4,000	500	14.3%
OVERTIME	2,760	1,132	3,500	3,000	(500)	-14.3%
STATIONARY/FORMS/GENERAL OFFICE SUPPLIES	880	636	2,000	1,500	(500)	-25.0%
DENTAL INSURANCE	852	617	1,057	1,057	-	0.0%
TRAVEL EXPENSES	342	449	500	1,000	500	100.0%
LTD INSURANCE	958	390	826	826	-	0.0%
EMPLOYEE MILEAGE	326	342	850	500	(350)	-41.2%
SCHOOL OF INSTRUCTION	215	50	1,000	500	(500)	-50.0%
MEAL EXPENSES	22	83	300	400	100	33.3%
MAGAZINES & BOOKS	353	289	334	350	16	4.8%
TYPING, PRINTING & BINDING	250	-	300	300	-	0.0%
TELEPHONE EXPENSE	70	54	300	250	(50)	-16.7%
LIFE INSURANCE	90	67	115	115	-	0.0%
PROFESSIONAL SERVICES	-	-	-	-	-	#DIV/0!
MACHINERY & EQUIPMENT: OFFICE EQUIPMENT & FURN.	-	-	1,000	-	(1,000)	-100.0%
TEMPORARY EMPLOYEES	-	-	-	-	-	#DIV/0!
MISCELLANEOUS	295	-	-	-	-	#DIV/0!
<b>Grand Total</b>	<b>373,118</b>	<b>247,048</b>	<b>453,142</b>	<b>464,664</b>	<b>11,522</b>	<b>2.5%</b>

Gen Supp Levy?	Y
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Row Labels	Sum of FY27 Budget	Sum of FY26 Budget
DENTAL INSURANCE	81,589.86	80,532.54
EMPLOYEE HOSPITALIZATION	4,257,371.76	3,415,448.28
FICA - CNTY CONTRIBUTION	1,399,361.49	1,324,084.01
IPERS - CNTY CONTRIBUTION	1,785,614.52	1,773,732.27
LIFE INSURANCE	9,120.00	8,928.00
LTD INSURANCE	64,180.83	61,788.29
<b>Grand Total</b>	<b>7,597,238.46</b>	<b>6,664,513.39</b>

**Budget Comparison Report**

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%	
				Parent Budget 2025-2026 Budget Director	2026-2027 Budget Director			
<b>Function: 9001 - POLICY &amp; ADMINISTRATION/BOARD ADMINISTRATION</b>								
<b>Revenue</b>								
0001-0-01-9001-90000	AUDITORS TRANSFERS: GENER	8,291,602.00	7,751,779.00	3,231,177.00	6,594,954.00	7,597,240.00	1,002,286.00	15.20%
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Budget Director	General County Benefits		0.00	0.00	-7,597,240.00			
	<b>Total Revenue:</b>	<b>8,291,602.00</b>	<b>7,751,779.00</b>	<b>3,231,177.00</b>	<b>6,594,954.00</b>	<b>7,597,240.00</b>	<b>1,002,286.00</b>	<b>15.20%</b>
<b>Expense</b>								
0001-01-9001-000-10003	WAGE PLAN EMPLOYEES	128,568.24	132,186.29	78,282.84	143,865.58	147,410.53	3,544.95	2.46%
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	147,410.53			
0001-01-9001-000-10004	SUPERVISORY	118,960.11	89,145.75	71,449.28	128,750.21	131,325.01	2,574.80	2.00%
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	131,325.01			
0001-01-9001-000-10400	OVERTIME	3,213.67	2,760.03	1,131.98	3,500.00	3,000.00	-500.00	-14.29%
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	3,000.00			
0001-01-9001-000-11000	FICA - CNTY CONTRIBUTION	18,783.42	16,613.02	11,050.40	20,581.46	20,666.70	85.24	0.41%
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	20,666.70			
0001-01-9001-000-11100	IPERS - CNTY CONTRIBUTION	23,876.41	19,384.09	14,241.61	26,065.33	26,595.83	530.50	2.04%
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	26,595.83			
0001-01-9001-000-11300	EMPLOYEE HOSPITALIZATION	54,942.88	44,585.06	33,661.84	56,296.80	61,867.68	5,570.88	9.90%
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	61,867.68			
0001-01-9001-000-11701	LIFE INSURANCE	97.92	89.92	67.20	115.20	115.20	0.00	0.00%

**Budget Comparison Report**

Account Number	Budget Detail	Description	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1	%
						2025-2026 Budget Director	2026-2027 Budget Director	to Parent Budget Increase / (Decrease)	
	Budget Code	Imported from PB Budget Code: 2% Project		0.00	0.00	115.20			
0001-01-9001-000-11702	DENTAL INSURANCE		1,057.32	851.73	616.77	1,057.32	1,057.32	0.00	0.00%
	Budget Code	Imported from PB Budget Code: 2% Project		0.00	0.00	1,057.32			
0001-01-9001-000-11703	LTD INSURANCE		1,289.96	958.25	390.17	826.20	826.20	0.00	0.00%
	Budget Code	Imported from PB Budget Code: 2% Project		0.00	0.00	826.20			
0001-01-9001-000-26000	STATIONARY/FORMS/GENERA		910.58	880.06	635.96	2,000.00	1,500.00	-500.00	-25.00%
0001-01-9001-000-26100	MAGAZINES & BOOKS		293.00	352.99	289.00	334.00	350.00	16.00	4.79%
0001-01-9001-000-40000	OFFICIAL PUBL. & LEGALS		60,630.38	62,129.65	32,865.64	62,000.00	63,000.00	1,000.00	1.61%
0001-01-9001-000-40200	TYPING, PRINTING & BINDING		105.00	250.00	0.00	300.00	300.00	0.00	0.00%
0001-01-9001-000-41300	EMPLOYEE MILEAGE		127.30	326.45	342.30	850.00	500.00	-350.00	-41.18%
0001-01-9001-000-41301	TRAVEL EXPENSES		0.00	341.78	448.52	500.00	1,000.00	500.00	100.00%
0001-01-9001-000-41302	MEAL EXPENSES		83.36	22.34	82.59	300.00	400.00	100.00	33.33%
0001-01-9001-000-41400	TELEPHONE EXPENSE		180.66	69.62	54.11	300.00	250.00	-50.00	-16.67%
0001-01-9001-000-42200	SCHOOL OF INSTRUCTION		210.00	214.94	50.00	1,000.00	500.00	-500.00	-50.00%
0001-01-9001-000-42601	PROFESSIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
0001-01-9001-000-44400	REPAIR & MAINTENANCE: EQL		3,481.26	1,660.67	1,387.93	3,500.00	4,000.00	500.00	14.29%
0001-01-9001-000-48900	MISCELLANEOUS		0.00	294.86	0.00	0.00	0.00	0.00	0.00%
0001-01-9001-000-63600	MACHINERY & EQUIPMENT: O		0.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%
	<b>Total Expense:</b>		<b>416,811.47</b>	<b>373,117.50</b>	<b>247,048.14</b>	<b>453,142.10</b>	<b>464,664.47</b>	<b>11,522.37</b>	<b>2.54%</b>
<b>Total Function: 9001 - POLICY &amp; ADMINISTRATION/BOARD A</b>			<b>7,874,790.53</b>	<b>7,378,661.50</b>	<b>2,984,128.86</b>	<b>6,141,811.90</b>	<b>7,132,575.53</b>	<b>990,763.63</b>	<b>16.13%</b>