

County Auditor's
Revenue and Expenditure Variance
for FY2025 thru December

General Fund (001)	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024 (Unaudited)	FY2025 (Unaudited)
Original Budgeted Revenue	\$ 33,003,749	\$ 36,928,992	\$ 37,488,241	\$ 40,228,336	\$ 46,997,059	\$ 50,849,580	\$ 53,479,016
Original Budgeted Expenditure	\$ 33,003,749	\$ 38,928,992	\$ 37,488,241	\$ 41,878,336	\$ 47,547,059	\$ 53,049,580	\$ 55,479,016
Variance*	\$ -	\$ (2,000,000)	\$ -	\$ (1,650,000)	\$ (550,000)	\$ (2,200,000)	\$ (2,000,000)
Actual Revenue**	\$ 34,463,587	\$ 36,813,056	\$ 39,111,980	\$ 40,313,986	\$ 48,840,252	\$ 53,851,833	\$ 6,554,885
Actual Expenditure	\$ 31,554,548	\$ 35,253,174	\$ 36,387,296	\$ 40,793,211	\$ 46,574,917	\$ 45,027,862	\$ 12,214,980
Variance**	\$ 2,909,039	\$ 1,559,882	\$ 2,724,684	\$ (479,224)	\$ 2,265,335	\$ 8,823,972	\$ (5,660,095)
Contingency Fund (001-400-495)	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024 (Unaudited)	FY2025 (Unaudited)
Budgeted Contingency	\$ 663,455	\$ 523,742	\$ 567,981	\$ 600,000	\$ 677,733	\$ 557,454	\$ 658,638
Actual Expenditure	\$ 73,260	\$ 75,268	\$ 329,566	\$ 457,044	\$ 504,954	\$ 242,774	\$ 658,138
Variance	\$ 590,195	\$ 448,474	\$ 238,415	\$ 142,956	\$ 172,779	\$ 314,680	\$ 500
Indigent Health Care (IHC)	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024 (Unaudited)	FY2025 (Unaudited)
Avail Fund Balance at beg of year	\$ 58,144	\$ 48,511	\$ 79,103	\$ 52,906	\$ 34,057	\$ 23,875	\$ 51,566
Budgeted Transfer to IHC	\$ 420,000	\$ 420,000	\$ 420,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 300,000
Actual Transfer to IHC	\$ 200,000	\$ 250,000	\$ 150,000	\$ 200,000	\$ 225,000	\$ 250,000	\$ -
Variance	\$ 220,000	\$ 170,000	\$ 270,000	\$ 200,000	\$ 175,000	\$ 150,000	\$ 300,000
Budgeted departmental IHC	\$ 497,631	\$ 506,968	\$ 479,605	\$ 480,424	\$ 495,908	\$ 523,128	\$ 533,988
Actual departmental IHC	\$ 221,321	\$ 219,407	\$ 176,198	\$ 198,843	\$ 235,182	\$ 200,499	\$ 62,410
Variance	\$ 276,310	\$ 287,561	\$ 303,407	\$ 281,581	\$ 260,726	\$ 322,629	\$ 471,578

*Amount budgeted to be used from fund balance

**Amount used at year end (from) fund balance or added to fund balance