

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

| <b>General Fund (001)</b>             | <b>FY2019</b> | <b>FY2020</b>  | <b>FY2021</b> | <b>FY2022</b>  | <b>FY2023</b> | <b>FY2024</b>  | <b>FY2025<br/>(Unaudited)</b> |
|---------------------------------------|---------------|----------------|---------------|----------------|---------------|----------------|-------------------------------|
| Original Budgeted Revenue             | \$ 33,003,749 | \$ 36,928,992  | \$ 37,488,241 | \$ 40,228,336  | \$ 46,997,059 | \$ 50,849,580  | \$ 53,524,977                 |
| Original Budgeted Expenditure         | \$ 33,003,749 | \$ 38,928,992  | \$ 37,488,241 | \$ 41,878,336  | \$ 47,547,059 | \$ 53,049,580  | \$ 55,524,977                 |
| 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  | \$ 52,689,010                 |
| Actual Expenditure                    | \$ 31,554,548 | \$ 35,253,174  | \$ 36,387,296 | \$ 40,793,211  | \$ 46,574,917 | \$ 51,322,675  | \$ 40,036,458                 |
| Variance**                            | \$ 2,909,039  | \$ 1,559,882   | \$ 2,724,684  | \$ (479,224)   | \$ 2,265,335  | \$ 2,529,159   | \$ 12,652,552                 |
| <b>Contingency Fund (001-400-495)</b> | <b>FY2019</b> | <b>FY2020</b>  | <b>FY2021</b> | <b>FY2022</b>  | <b>FY2023</b> | <b>FY2024</b>  | <b>FY2025<br/>(Unaudited)</b> |
| 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     | \$ 644,353                    |
| Variance                              | \$ 590,195    | \$ 448,474     | \$ 238,415    | \$ 142,956     | \$ 172,779    | \$ 314,680     | \$ 14,285                     |
| <b>Indigent Health Care (IHC)</b>     | <b>FY2019</b> | <b>FY2020</b>  | <b>FY2021</b> | <b>FY2022</b>  | <b>FY2023</b> | <b>FY2024</b>  | <b>FY2025<br/>(Unaudited)</b> |
| 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     | \$ 125,000                    |
| Variance                              | \$ 220,000    | \$ 170,000     | \$ 270,000    | \$ 200,000     | \$ 175,000    | \$ 150,000     | \$ 175,000                    |
| 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     | \$ 210,867                    |
| Variance                              | \$ 276,310    | \$ 287,561     | \$ 303,407    | \$ 281,581     | \$ 260,726    | \$ 322,629     | \$ 323,121                    |

\*Amount budgeted to be used from fund balance

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