

County Auditor's
Revenue and Expenditure Variance
for FY2019 thru December

| General Fund (001) | FY2013 | FY2014 | FY2015 | FY2016 | FY2017 | FY2018 (Unaudited) | FY2019 (Unaudited) |
|-------------------------------|----------------|---------------|----------------|---------------|----------------|-------------------------------------|-------------------------------------|
| Original Budgeted Revenue | \$ 25,437,955 | \$ 26,375,706 | \$ 28,430,969 | \$ 29,371,001 | \$ 29,570,827 | \$ 31,139,147 | \$ 33,003,749 |
| Original Budgeted Expenditure | \$ 26,937,955 | \$ 26,375,706 | \$ 33,430,969 | \$ 29,371,001 | \$ 32,720,827 | \$ 32,639,147 | \$ 33,003,749 |
| Variance* | \$ (1,500,000) | \$ - | \$ (5,000,000) | \$ - | \$ (3,150,000) | \$ (1,500,000) | \$ - |
| Actual Revenue** | \$ 27,312,195 | \$ 26,153,654 | \$ 29,269,985 | \$ 30,146,508 | \$ 30,737,849 | \$ 32,395,082 | \$ 8,201,146 |
| Actual Expenditure | \$ 25,936,801 | \$ 25,256,591 | \$ 31,924,616 | \$ 27,870,549 | \$ 31,614,588 | \$ 31,690,029 | \$ 7,988,974 |
| Variance** | \$ 1,375,394 | \$ 897,063 | \$ (2,654,631) | \$ 2,275,960 | \$ (876,739) | \$ 705,052 | \$ 212,172 |

| Contingency Fund (001-400-495) | FY2013 | FY2014 | FY2015 | FY2016 | FY2017 | FY2018 (Unaudited) | FY2019 (Unaudited) |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|-------------------------------------|-------------------------------------|
| Budgeted Contingency | \$ 493,274 | \$ 500,000 | \$ 525,898 | \$ 450,000 | \$ 408,031 | \$ 475,000 | \$ 663,455 |
| Actual Expenditure | \$ 487,602 | \$ 425,148 | \$ 380,382 | \$ 351,252 | \$ 362,310 | \$ 203,784 | \$ 5,675 |
| Variance | \$ 5,672 | \$ 74,852 | \$ 145,516 | \$ 98,748 | \$ 45,721 | \$ 271,216 | \$ 657,780 |

| Indigent Health Care (IHC) | FY2013 | FY2014 | FY2015 | FY2016 | FY2017 | FY2018 (Unaudited) | FY2019 (Unaudited) |
|-----------------------------------|---------------|---------------|---------------|---------------|---------------|-------------------------------------|-------------------------------------|
| Avail Fund Balance at beg of year | \$ 75,123 | \$ 75,084 | \$ 40,566 | \$ 39,572 | \$ 25,872 | \$ 18,363 | \$ 58,144 |
| Budgeted Transfer to IHC | \$ 500,000 | \$ 500,000 | \$ 500,000 | \$ 500,000 | \$ 420,000 | \$ 420,000 | \$ 420,000 |
| Actual Transfer to IHC | \$ 200,000 | \$ 250,000 | \$ 210,000 | \$ 200,575 | \$ 240,000 | \$ 250,000 | \$ 50,000 |
| Variance | \$ 300,000 | \$ 250,000 | \$ 290,000 | \$ 299,425 | \$ 180,000 | \$ 170,000 | \$ 370,000 |
| Budgeted departmental IHC | \$ 472,187 | \$ 480,017 | \$ 481,366 | \$ 484,936 | \$ 489,003 | \$ 495,018 | \$ 497,631 |
| Actual departmental IHC | \$ 200,054 | \$ 284,522 | \$ 211,001 | \$ 214,309 | \$ 247,536 | \$ 210,284 | \$ 55,428 |
| Variance | \$ 272,133 | \$ 195,495 | \$ 270,365 | \$ 270,627 | \$ 241,467 | \$ 284,735 | \$ 442,203 |

*Amount budgeted to be used from fund balance

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