



## **Board of Legislators**

County Office Building, Room 201  
7 Court Street  
Belmont, New York 14813  
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### **BUDGET COMMITTEE AGENDA** **October 20, 2021**

1. **Roll Call**
2. **Approval of Minutes**
  - September 22, 2021
3. **County Treasurer Terri Ross**
  - Sales Tax Report
  - Revenue Report
  - Expense Report
4. **Old Business**
5. **New Business**
6. **Good of the Order**
7. **Adjournment**

2021 Allegany County GROSS Sales Tax				10/20/2021			comparison by month
				2020 Allegany County Sales Tax			
2021	Amount	Interest	Balance	Amount	Interest	Balance	
13-Jan	\$683,165.69			\$633,046.80			\$50,118.89
22-Jan		\$154.16	\$683,319.85		\$1,809.13	\$634,855.93	
5-Feb	\$1,300,107.49			\$1,404,539.44			
<b>DHF\$</b>	<b>\$129,411.49</b>	***					
16-Feb	\$344,810.61			\$360,977.04			\$8,813.11
19-Feb		\$78.51	\$2,457,727.95		\$1,103.56	\$2,401,475.97	
5-Mar	\$1,229,930.29			\$1,109,328.85			
15-Mar	\$244,995.84			\$331,973.75			\$33,623.53
19-Mar		\$56.48	\$3,932,710.56		\$1,234.63	\$3,844,013.20	
7-Apr	\$2,328,085.82			\$2,061,647.55			
13-Apr	\$513,188.30			\$423,602.71			\$356,023.86
16-Apr		\$116.83	\$6,774,101.51		\$1,605.06	\$6,330,868.52	
7-May	\$1,264,221.36			\$748,742.33			
<b>AIM \$\$</b>	<b>\$233,165.43</b>	***		\$197,898.00			
13-May	\$371,384.38			\$198,151.60			\$723,979.24
21-May		\$54.52	\$8,642,927.20		\$457.06	\$7,476,117.51	
7-Jun	\$1,521,627.90			\$862,729.89			
14-Jun	\$373,334.81			\$144,167.78			
18-Jun		\$57.47	\$10,537,947.38		\$104.84	\$8,483,120.02	
30-Jun	\$1,957,187.55			\$1,774,465.48			\$1,070,787.11
1-Jul	\$880,747.42			\$622,538.19			
13-Jul	\$835,864.47			\$558,628.50			\$535,445.20
16-Jul		\$64.82	\$14,211,811.64		\$149.73	\$11,438,901.92	
6-Aug	\$1,576,208.94			\$1,232,941.28			
<b>DHF\$</b>	<b>\$35,267.43</b>	***					
13-Aug	\$336,797.37			\$279,280.02			\$436,052.44
20-Aug		\$34.01	\$16,160,119.39		\$87.77	\$12,951,210.99	
8-Sep	\$1,649,365.34			\$1,259,517.61			
13-Sep	\$340,955.52			\$263,166.09			\$467,637.16
17-Sep		\$44.08	\$18,150,484.33		\$100.34	\$14,473,995.03	
7-Oct	\$2,351,827.86			\$3,025,788.04			
13-Oct	\$583,503.32			\$572,124.20			(\$662,581.06)
22-Oct		\$0.00	\$21,085,815.51		\$201.68	\$18,072,108.95	
5-Nov	\$0.00			\$1,340,539.62			
15-Nov	\$0.00			\$299,237.27			
19-Nov		\$0.00	\$21,085,815.51		\$102.16	\$19,711,988.00	
7-Dec	\$0.00			\$1,044,990.56			
<b>AIM \$\$</b>	<b>\$0.00</b>	***		\$309,564.00	***		
13-Dec	\$0.00			\$269,782.60			
17-Dec		\$0.00	\$21,085,815.51		\$70.26	\$21,336,325.16	
31-Dec	\$0.00			\$1,425,431.03			
3-Jan-22	\$0.00		\$21,085,815.51	\$781,274.82		\$23,543,101.27	
A1110 Sales Tax GROSS \$\$'s	\$21,085,154.63			\$23,536,075.05			gross receipts
A1190 Interest		\$660.88			\$7,026.22		
<b>Total for year</b>	<b>\$21,085,815.51</b>			<b>\$23,543,101.27</b>			<b>\$3,019,899.48</b>
				County Budget Analysis			
				sales tax 20 thru Oct	GROSS Receipts \$18,065,255.15		
Budget 2021 A1110	\$22,550,000.00			sales tax 21 thru Oct	\$21,085,154.63		
21800000	-\$1,464,845.37	balance rec'd over budget		increase(decrease)	\$ 3,019,899.48		16.717% gross receipts %
750000	-6%	rec'd over projected budget		diversion	(\$397,844.35)		
				net difference	\$ 2,622,055.13		14.514% net receipts %
				net receipts	\$20,687,310.28		
Budget 2020 A1190 Interest	\$20,000.00			gross receipts	est 2020 @ inc%	\$27,470,510.53	
	-\$19,339.12	balance of budget due		does not include AIM Deductions	compared to bUd	\$4,920,510.53	

<b>NET SALES TAX RECEIVED</b>	2021 Net Sales Tax received After DHF & AIM payments	\$20,722,577.71	AIM Deductions \$233,165.43	2020 Net Sales Tax received After AIM payment	\$23,226,511.05	AIM Deductions \$507,462.00
			DHF Deduction \$164,678.92			

\*\*\* Earned but not paid in cash. The State kept for Town/Village AIM payment.



# Revenue Report by Account Class ALL FUNDS

Through 10/08/21  
 Prior Fiscal Year Activity Included  
 Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
<b>Fund A - General Fund</b>									
<b>REVENUE</b>									
L Tax Items - Real Prop Taxes & Item	31,534,697.00	.00	31,534,697.00	8,254.48	.00	33,501,474.33	(1,966,777.33)	106	34,489,096.56
L Tax Items - Non-Property Taxes	22,235,000.00	750,000.00	22,985,000.00	52.92	.00	18,125,087.38	4,859,912.62	79	17,555,466.83
L Dept Inc - General Government	1,045,000.00	.00	1,045,000.00	75,260.28	.00	818,459.09	226,540.91	78	689,378.98
L Dept Inc - Public Safety	120,460.00	.00	120,460.00	452.00	.00	153,900.14	(33,440.14)	128	173,637.81
L Dept Inc - Health	1,441,050.00	3,285.00	1,444,335.00	17,134.84	.00	997,522.54	446,812.46	69	655,960.51
L Dept Inc - Transportation	171,000.00	.00	171,000.00	.00	.00	49,489.16	121,510.84	29	65,490.16
L Dept Inc - Economic Assist & Oppt	1,091,917.00	15,506.00	1,107,423.00	.00	.00	739,847.86	367,575.14	67	969,848.17
L Dept Inc - Culture & Recreation	.00	31,502.54	31,502.54	.00	.00	31,502.54	.00	100	50,000.00
L Dept Inc - Home & Community Serv	1,005,100.00	.00	1,005,100.00	6,931.20	.00	1,272,201.45	(267,101.45)	127	1,000,671.00
L Inter Gov - General	174,000.00	3,000.00	177,000.00	.00	.00	88,364.00	88,636.00	50	87,356.40
L Inter Gov - Public Safety	1,610,000.00	.00	1,610,000.00	.00	.00	1,203,881.03	406,118.97	75	1,117,395.38
L Inter Gov - Health	30,000.00	.00	30,000.00	480.00	.00	24,350.00	5,650.00	81	20,930.00
L Inter Gov - Transportation	.00	.00	.00	.00	.00	.00	.00	+++	.00
L - Home & Community Serv	3,072,112.00	.00	3,072,112.00	17,475.34	.00	1,699,946.92	1,372,165.08	55	2,112,478.22
<b>REVENUE TOTALS</b>	<b>\$63,530,336.00</b>	<b>\$803,293.54</b>	<b>\$64,333,629.54</b>	<b>\$126,041.06</b>	<b>\$0.00</b>	<b>\$58,706,026.44</b>	<b>\$5,627,603.10</b>	<b>91%</b>	<b>\$58,987,710.02</b>
<b>Fund A - General Fund Totals</b>	<b>\$63,530,336.00</b>	<b>\$803,293.54</b>	<b>\$64,333,629.54</b>	<b>\$126,041.06</b>	<b>\$0.00</b>	<b>\$58,706,026.44</b>	<b>\$5,627,603.10</b>		<b>\$58,987,710.02</b>
<b>Fund CD1 - SPECIAL GRANT FUND 1</b>									
<b>REVENUE</b>									
L Dept Inc - Economic Assist & Oppt	38,000.00	.00	38,000.00	.00	.00	9,380.33	28,619.67	25	6,724.53
L - Home & Community Serv	404,582.00	.00	404,582.00	.00	.00	236,929.94	167,652.06	59	224,978.40
<b>REVENUE TOTALS</b>	<b>\$442,582.00</b>	<b>\$0.00</b>	<b>\$442,582.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$246,310.27</b>	<b>\$196,271.73</b>	<b>56%</b>	<b>\$231,702.93</b>
<b>Fund CD1 - SPECIAL GRANT FUND 1 Totals</b>	<b>\$442,582.00</b>	<b>\$0.00</b>	<b>\$442,582.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$246,310.27</b>	<b>\$196,271.73</b>		<b>\$231,702.93</b>
<b>Fund CDME - Micro-Enterprise Grant</b>									
<b>REVENUE</b>									
L - Home & Community Serv	.00	.00	.00	.00	.00	.00	.00	+++	.00
<b>REVENUE TOTALS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$0.00</b>
<b>Fund CDME - Micro-Enterprise Grant Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>
<b>Fund CS - Risk Retention Fund</b>									
<b>REVENUE</b>									
L - Home & Community Serv	.00	60,954.67	60,954.67	.00	.00	60,954.72	(.05)	100	64,289.51
<b>REVENUE TOTALS</b>	<b>\$0.00</b>	<b>\$60,954.67</b>	<b>\$60,954.67</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$60,954.72</b>	<b>(\$0.05)</b>	<b>100%</b>	<b>\$64,289.51</b>
<b>Fund CS - Risk Retention Fund Totals</b>	<b>\$0.00</b>	<b>\$60,954.67</b>	<b>\$60,954.67</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$60,954.72</b>	<b>(\$0.05)</b>		<b>\$64,289.51</b>
<b>Fund CSH - Risk Retention-Health</b>									
<b>REVENUE</b>									
L - Home & Community Serv	1,311,000.00	.00	1,311,000.00	.00	.00	1,217,395.68	93,604.32	93	1,169,064.35
<b>REVENUE TOTALS</b>	<b>\$1,311,000.00</b>	<b>\$0.00</b>	<b>\$1,311,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,217,395.68</b>	<b>\$93,604.32</b>	<b>93%</b>	<b>\$1,169,064.35</b>
<b>Fund CSH - Risk Retention-Health Totals</b>	<b>\$1,311,000.00</b>	<b>\$0.00</b>	<b>\$1,311,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,217,395.68</b>	<b>\$93,604.32</b>		<b>\$1,169,064.35</b>



# Revenue Report by Account Class ALL FUNDS

Through 10/08/21  
 Prior Fiscal Year Activity Included  
 Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
<b>Fund D - County Road Fund</b>									
<b>REVENUE</b>									
L Dept Inc - General Government	.00	.00	.00	.00	.00	.00	.00	+++	14,217.20
L Dept Inc - Transportation	.00	.00	.00	.00	.00	.00	.00	+++	16,895.00
L Inter Gov - Transportation	25,500.00	.00	25,500.00	630.23	.00	6,905.99	18,594.01	27	9,725.49
L - Home & Community Serv	575,100.00	.00	575,100.00	.00	.00	204,217.77	370,882.23	36	300,952.49
<b>REVENUE TOTALS</b>	<b>\$600,600.00</b>	<b>\$0.00</b>	<b>\$600,600.00</b>	<b>\$630.23</b>	<b>\$0.00</b>	<b>\$211,123.76</b>	<b>\$389,476.24</b>	<b>35%</b>	<b>\$341,790.18</b>
Fund D - County Road Fund Totals	\$600,600.00	\$0.00	\$600,600.00	\$630.23	\$0.00	\$211,123.76	\$389,476.24		\$341,790.18
<b>Fund DM - Road Machinery</b>									
<b>REVENUE</b>									
L Dept Inc - General Government	.00	.00	.00	.00	.00	.00	.00	+++	5,877.00
L Dept Inc - Transportation	.00	.00	.00	.00	.00	.00	.00	+++	5,105.00
L - Home & Community Serv	578,000.00	.00	578,000.00	.00	.00	219,653.33	358,346.67	38	211,684.69
<b>REVENUE TOTALS</b>	<b>\$578,000.00</b>	<b>\$0.00</b>	<b>\$578,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$219,653.33</b>	<b>\$358,346.67</b>	<b>38%</b>	<b>\$222,666.69</b>
Fund DM - Road Machinery Totals	\$578,000.00	\$0.00	\$578,000.00	\$0.00	\$0.00	\$219,653.33	\$358,346.67		\$222,666.69
<b>Fund H - Capital Projects Fund</b>									
<b>REVENUE</b>									
L Dept Inc - General Government	10,000.00	.00	10,000.00	.00	.00	7,206.60	2,793.40	72	14,401.33
L Dept Inc - Transportation	.00	.00	.00	.00	.00	.00	.00	+++	.00
L Inter Gov - Public Safety	.00	.00	.00	.00	.00	7,138.40	(7,138.40)	+++	.00
L Inter Gov - Transportation	66,000.00	(7,173.00)	58,827.00	.00	.00	.00	58,827.00	0	24,003.46
L - Home & Community Serv	25,000.00	.00	25,000.00	.00	.00	3,985.00	21,015.00	16	53,148.91
<b>REVENUE TOTALS</b>	<b>\$101,000.00</b>	<b>(\$7,173.00)</b>	<b>\$93,827.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$18,330.00</b>	<b>\$75,497.00</b>	<b>20%</b>	<b>\$91,553.70</b>
Fund H - Capital Projects Fund Totals	\$101,000.00	(\$7,173.00)	\$93,827.00	\$0.00	\$0.00	\$18,330.00	\$75,497.00		\$91,553.70
<b>Fund S - Self Insurance Plan</b>									
<b>REVENUE</b>									
L Dept Inc - General Government	.00	.00	.00	.00	.00	.00	.00	+++	.00
L Dept Inc - Home & Community Serv	2,000.00	.00	2,000.00	.00	.00	1,763.69	236.31	88	925.20
L Inter Gov - General	948,000.00	.00	948,000.00	.00	.00	948,000.00	.00	100	948,000.00
L - Home & Community Serv	.00	.00	.00	.00	.00	.00	.00	+++	667.47
<b>REVENUE TOTALS</b>	<b>\$950,000.00</b>	<b>\$0.00</b>	<b>\$950,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$949,763.69</b>	<b>\$236.31</b>	<b>100%</b>	<b>\$949,592.67</b>
Fund S - Self Insurance Plan Totals	\$950,000.00	\$0.00	\$950,000.00	\$0.00	\$0.00	\$949,763.69	\$236.31		\$949,592.67
<b>Fund V - Debt Service Fund</b>									
<b>REVENUE</b>									
L - Home & Community Serv	335,000.00	.00	335,000.00	.00	.00	206,832.11	128,167.89	62	211,214.42
<b>REVENUE TOTALS</b>	<b>\$335,000.00</b>	<b>\$0.00</b>	<b>\$335,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$206,832.11</b>	<b>\$128,167.89</b>	<b>62%</b>	<b>\$211,214.42</b>
Fund V - Debt Service Fund Totals	\$335,000.00	\$0.00	\$335,000.00	\$0.00	\$0.00	\$206,832.11	\$128,167.89		\$211,214.42
<b>Grand Totals</b>	<b>\$67,848,518.00</b>	<b>\$857,075.21</b>	<b>\$68,705,593.21</b>	<b>\$126,671.29</b>	<b>\$0.00</b>	<b>\$61,836,390.00</b>	<b>\$6,869,203.21</b>		<b>\$62,269,584.47</b>



# Expense Report by Account Class All Funds Summary

Through 10/08/21

Prior Fiscal Year Activity Included

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
<b>Fund A - General Fund</b>									
<b>EXPENSE</b>									
Personnel Services	25,081,291.00	528,406.00	25,609,697.00	.00	.00	16,882,005.87	8,727,691.13	66	16,346,175.38
Equipment	312,880.00	217,332.62	530,212.62	.00	3,360.00	157,199.83	369,652.79	30	277,677.62
Contractual Services	46,056,357.00	3,026,510.00	49,082,867.00	132,119.34	13,453.56	23,492,889.42	25,576,524.02	48	26,058,090.06
Employee Benefits	6,428,880.00	123,079.00	6,551,959.00	.00	.00	2,603,120.67	3,948,838.33	40	2,525,263.50
Inter-Fund Transfers	19,725,334.00	245,000.00	19,970,334.00	.00	.00	19,970,334.00	.00	100	19,837,244.00
<b>EXPENSE TOTALS</b>	<b>\$97,604,742.00</b>	<b>\$4,140,327.62</b>	<b>\$101,745,069.62</b>	<b>\$132,119.34</b>	<b>\$16,813.56</b>	<b>\$63,105,549.79</b>	<b>\$38,622,706.27</b>	<b>62%</b>	<b>\$65,044,450.56</b>
<b>Fund A - General Fund Totals</b>	<b>\$97,604,742.00</b>	<b>\$4,140,327.62</b>	<b>\$101,745,069.62</b>	<b>\$132,119.34</b>	<b>\$16,813.56</b>	<b>\$63,105,549.79</b>	<b>\$38,622,706.27</b>		<b>\$65,044,450.56</b>
<b>Fund CB - Com Dev Block Grant - Housing</b>									
<b>EXPENSE</b>									
Contractual Services	.00	500,000.00	500,000.00	.00	.00	3,686.11	496,313.89	1	346,434.77
<b>EXPENSE TOTALS</b>	<b>\$0.00</b>	<b>\$500,000.00</b>	<b>\$500,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,686.11</b>	<b>\$496,313.89</b>	<b>1%</b>	<b>\$346,434.77</b>
<b>Fund CB - Com Dev Block Grant - Housing Totals</b>	<b>\$0.00</b>	<b>\$500,000.00</b>	<b>\$500,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,686.11</b>	<b>\$496,313.89</b>		<b>\$346,434.77</b>
<b>Fund CBC - CMH - COM DEVEL BLOCK GRANT</b>									
<b>EXPENSE</b>									
Contractual Services	.00	.00	.00	.00	.00	.00	.00	+++	.00
<b>EXPENSE TOTALS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$0.00</b>
<b>Fund CBC - CMH - COM DEVEL BLOCK GRANT Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>
<b>Fund CD1 - SPECIAL GRANT FUND 1</b>									
<b>EXPENSE</b>									
Personnel Services	687,812.00	.00	687,812.00	.00	.00	490,388.02	197,423.98	71	416,943.35
Equipment	4,750.00	.00	4,750.00	.00	.00	99.99	4,650.01	2	6,997.95
Contractual Services	120,397.00	.00	120,397.00	112.00	.00	41,790.36	78,606.64	35	60,728.27
Employee Benefits	254,352.00	.00	254,352.00	.00	.00	158,396.74	95,955.26	62	158,295.58
<b>EXPENSE TOTALS</b>	<b>\$1,067,311.00</b>	<b>\$0.00</b>	<b>\$1,067,311.00</b>	<b>\$112.00</b>	<b>\$0.00</b>	<b>\$690,675.11</b>	<b>\$376,635.89</b>	<b>65%</b>	<b>\$642,965.15</b>
<b>Fund CD1 - SPECIAL GRANT FUND 1 Totals</b>	<b>\$1,067,311.00</b>	<b>\$0.00</b>	<b>\$1,067,311.00</b>	<b>\$112.00</b>	<b>\$0.00</b>	<b>\$690,675.11</b>	<b>\$376,635.89</b>		<b>\$642,965.15</b>
<b>Fund CDME - Micro-Enterprise Grant</b>									
<b>EXPENSE</b>									
Contractual Services	.00	.00	.00	.00	.00	136,201.45	(136,201.45)	+++	5.40
Inter-Fund Transfers	.00	.00	.00	.00	.00	.00	.00	+++	.00
<b>EXPENSE TOTALS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$136,201.45</b>	<b>(\$136,201.45)</b>	<b>+++</b>	<b>\$5.40</b>
<b>Fund CDME - Micro-Enterprise Grant Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$136,201.45</b>	<b>(\$136,201.45)</b>		<b>\$5.40</b>
<b>Fund CS - Risk Retention Fund</b>									
<b>EXPENSE</b>									
Contractual Services	250,000.00	60,954.67	310,954.67	.00	17,125.00	62,436.74	231,392.93	26	191,681.19
Employee Benefits	41,000.00	.00	41,000.00	.00	.00	.00	41,000.00	0	102,601.82
<b>EXPENSE TOTALS</b>	<b>\$291,000.00</b>	<b>\$60,954.67</b>	<b>\$351,954.67</b>	<b>\$0.00</b>	<b>\$17,125.00</b>	<b>\$62,436.74</b>	<b>\$272,392.93</b>	<b>23%</b>	<b>\$294,283.01</b>
<b>Fund CS - Risk Retention Fund Totals</b>	<b>\$291,000.00</b>	<b>\$60,954.67</b>	<b>\$351,954.67</b>	<b>\$0.00</b>	<b>\$17,125.00</b>	<b>\$62,436.74</b>	<b>\$272,392.93</b>		<b>\$294,283.01</b>



# Expense Report by Account Class All Funds

## Summary

Through 10/08/21

Prior Fiscal Year Activity Included

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
<b>Fund CSH - Risk Retention-Health</b>									
<b>EXPENSE</b>									
Contractual Services	1,069,500.00	.00	1,069,500.00	.00	.00	681,825.04	387,674.96	64	800,082.76
Employee Benefits	8,343,000.00	.00	8,343,000.00	(13.29)	.00	5,535,375.77	2,807,624.23	66	5,299,038.27
<b>EXPENSE TOTALS</b>	<b>\$9,412,500.00</b>	<b>\$0.00</b>	<b>\$9,412,500.00</b>	<b>(\$13.29)</b>	<b>\$0.00</b>	<b>\$6,217,200.81</b>	<b>\$3,195,299.19</b>	<b>66%</b>	<b>\$6,099,121.03</b>
<b>Fund CSH - Risk Retention-Health Totals</b>	<b>\$9,412,500.00</b>	<b>\$0.00</b>	<b>\$9,412,500.00</b>	<b>(\$13.29)</b>	<b>\$0.00</b>	<b>\$6,217,200.81</b>	<b>\$3,195,299.19</b>		<b>\$6,099,121.03</b>
<b>Fund D - County Road Fund</b>									
<b>EXPENSE</b>									
Personnel Services	2,656,961.00	.00	2,656,961.00	.00	.00	1,764,740.95	892,220.05	66	1,724,860.53
Equipment	3,220,935.00	1,583,906.00	4,804,841.00	.00	.00	3,357,578.45	1,447,262.55	70	1,941,782.98
Contractual Services	4,486,460.00	643,000.00	5,129,460.00	.00	128,387.93	2,486,728.51	2,514,343.56	51	2,423,577.43
Employee Benefits	615,270.00	.00	615,270.00	.00	.00	336,716.25	278,553.75	55	323,417.43
Inter-Fund Transfers	1,566,000.00	.00	1,566,000.00	.00	.00	1,566,000.00	.00	100	1,218,930.00
<b>EXPENSE TOTALS</b>	<b>\$12,545,626.00</b>	<b>\$2,226,906.00</b>	<b>\$14,772,532.00</b>	<b>\$0.00</b>	<b>\$128,387.93</b>	<b>\$9,511,764.16</b>	<b>\$5,132,379.91</b>	<b>65%</b>	<b>\$7,632,568.37</b>
<b>Fund D - County Road Fund Totals</b>	<b>\$12,545,626.00</b>	<b>\$2,226,906.00</b>	<b>\$14,772,532.00</b>	<b>\$0.00</b>	<b>\$128,387.93</b>	<b>\$9,511,764.16</b>	<b>\$5,132,379.91</b>		<b>\$7,632,568.37</b>
<b>Fund DM - Road Machinery</b>									
<b>EXPENSE</b>									
Personnel Services	506,783.00	.00	506,783.00	.00	.00	360,856.55	145,926.45	71	327,821.71
Equipment	128,250.00	.00	128,250.00	.00	.00	38,831.97	89,418.03	30	443,836.77
Contractual Services	386,450.00	7,967.88	394,417.88	173.79	.00	243,866.45	150,551.43	62	174,657.25
Employee Benefits	117,260.00	.00	117,260.00	.00	.00	64,040.86	53,219.14	55	61,149.64
Inter-Fund Transfers	218,000.00	.00	218,000.00	.00	.00	218,000.00	.00	100	206,000.00
<b>EXPENSE TOTALS</b>	<b>\$1,356,743.00</b>	<b>\$7,967.88</b>	<b>\$1,364,710.88</b>	<b>\$173.79</b>	<b>\$0.00</b>	<b>\$925,595.83</b>	<b>\$439,115.05</b>	<b>68%</b>	<b>\$1,213,465.37</b>
<b>Fund DM - Road Machinery Totals</b>	<b>\$1,356,743.00</b>	<b>\$7,967.88</b>	<b>\$1,364,710.88</b>	<b>\$173.79</b>	<b>\$0.00</b>	<b>\$925,595.83</b>	<b>\$439,115.05</b>		<b>\$1,213,465.37</b>
<b>Fund H - Capital Projects Fund</b>									
<b>EXPENSE</b>									
Equipment	2,525,000.00	7,272,879.29	9,797,879.29	24,183.52	234,654.14	5,848,392.40	3,714,832.75	62	3,157,307.84
Interest On Bonds	.00	.00	.00	.00	.00	.00	.00	+++	.00
Inter-Fund Transfers	.00	.00	.00	.00	.00	.00	.00	+++	.00
<b>EXPENSE TOTALS</b>	<b>\$2,525,000.00</b>	<b>\$7,272,879.29</b>	<b>\$9,797,879.29</b>	<b>\$24,183.52</b>	<b>\$234,654.14</b>	<b>\$5,848,392.40</b>	<b>\$3,714,832.75</b>	<b>62%</b>	<b>\$3,157,307.84</b>
<b>Fund H - Capital Projects Fund Totals</b>	<b>\$2,525,000.00</b>	<b>\$7,272,879.29</b>	<b>\$9,797,879.29</b>	<b>\$24,183.52</b>	<b>\$234,654.14</b>	<b>\$5,848,392.40</b>	<b>\$3,714,832.75</b>		<b>\$3,157,307.84</b>
<b>Fund S - Self Insurance Plan</b>									
<b>EXPENSE</b>									
Personnel Services	60,000.00	.00	60,000.00	.00	.00	43,907.08	16,092.92	73	42,566.08
Equipment	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	.00
Contractual Services	856,460.00	.00	856,460.00	(24.00)	.00	395,856.75	460,603.25	46	380,675.40
Employee Benefits	32,540.00	.00	32,540.00	.00	.00	18,172.81	14,367.19	56	14,126.19
<b>EXPENSE TOTALS</b>	<b>\$950,000.00</b>	<b>\$0.00</b>	<b>\$950,000.00</b>	<b>(\$24.00)</b>	<b>\$0.00</b>	<b>\$457,936.64</b>	<b>\$492,063.36</b>	<b>48%</b>	<b>\$437,367.67</b>
<b>Fund S - Self Insurance Plan Totals</b>	<b>\$950,000.00</b>	<b>\$0.00</b>	<b>\$950,000.00</b>	<b>(\$24.00)</b>	<b>\$0.00</b>	<b>\$457,936.64</b>	<b>\$492,063.36</b>		<b>\$437,367.67</b>



# Expense Report by Account Class All Funds Summary

Through 10/08/21

Prior Fiscal Year Activity Included

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
<b>Fund V - Debt Service Fund</b>									
<b>EXPENSE</b>									
Contractual Services	.00	.00	.00	.00	.00	.00	.00	+++	.00
Bonds	1,460,000.00	.00	1,460,000.00	.00	.00	1,465,000.00	(5,000.00)	100	1,405,000.00
Interest On Bonds	1,049,000.00	.00	1,049,000.00	.00	.00	735,804.10	313,195.90	70	895,261.05
<b>EXPENSE TOTALS</b>	<b>\$2,509,000.00</b>	<b>\$0.00</b>	<b>\$2,509,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,200,804.10</b>	<b>\$308,195.90</b>	<b>88%</b>	<b>\$2,300,261.05</b>
<b>Fund V - Debt Service Fund Totals</b>	<b>\$2,509,000.00</b>	<b>\$0.00</b>	<b>\$2,509,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,200,804.10</b>	<b>\$308,195.90</b>		<b>\$2,300,261.05</b>
<b>Grand Totals</b>	<b>\$128,261,922.00</b>	<b>\$14,209,035.46</b>	<b>\$142,470,957.46</b>	<b>\$156,551.36</b>	<b>\$396,980.63</b>	<b>\$89,160,243.14</b>	<b>\$52,913,733.69</b>		<b>\$87,168,230.22</b>