

**Audit / Finance Oversight**

**LEDGER**

FINANCIAL HEALTH

DEPARTMENTS

Month

October

Fiscal Year

FY2026

**Department Outflow · FY2026 · Fiscal Month 4**

Month: October 2025 · FYTD: July 2025 – October 2025 · Compared to prior FYTD: July 2024 – October 2024

**Executive Summary**

Net FYTD outflow is down \$1,961,491 compared to the same period last year. Primary drivers: movement in COMMUNITY COLLEGE, DEBT SERVICE, and BROADBAND PROJECT. Oversight notes: 3 new/re-activated line(s) and 5 department(s) with no spend yet.

Total FYTD (Current)	Total FYTD (Prior)	Δ FYTD
<b>\$12,149,734</b>	<b>\$14,111,225</b>	<b>-\$1,961,491</b>
New / no prior	No spend yet	
<b>3</b>	<b>5</b>	

**Top increases by Δ\$**

- MAINTENANCE OF BLDG. & GRNDS.: **+\$418,445**
- STREETS AND HIGHWAYS: **+\$395,109**
- SHENANDOAH FARMS SAN. DIST.: **+\$381,230**

**Top decreases by Δ\$**

- COMMUNITY COLLEGE: **-\$1,054,006**
- DEBT SERVICE: **-\$873,969**
- BROADBAND PROJECT: **-\$690,000**

**How to read this page**

Departments are grouped by spending behavior to help identify where review or follow-up may be useful. Changes are not inherently positive or negative.

Δ % may appear large when prior-year spending was minimal or zero.

**Largest FYTD Spending Variances**

Departments with the biggest increases or decreases in spending compared to the same point last fiscal year. These entries deserve review because they represent the most significant movement in

dollars.

*Suggested review:* confirm cause (timing, reclassification, one-time expense, structural change).

ID	Department	Prior FYTD	Current FYTD	↓ Δ \$	Δ %
64010	COMMUNITY COLLEGE	\$3,522,568	\$2,468,562	<b>-\$1,054,006</b>	-29.9%
31040	E-911 SYSTEM	\$472,659	\$342,502	<b>-\$130,157</b>	-27.5%
42040	REFUSE DISPOSAL	\$1,422,651	\$1,441,452	<b>+\$18,801</b>	1.3%
31020	FEDERAL REVENUE	\$559,624	\$637,209	<b>+\$77,585</b>	13.9%
35060	INVALID ACCOUNT	\$133,719	\$368,955	<b>+\$235,236</b>	175.9%
35050	FIRE AND RESCUE DEPARTMENT	\$409,065	\$659,393	<b>+\$250,328</b>	61.2%
92010	EXPENDITURES	\$258,776	\$536,778	<b>+\$278,002</b>	107.4%
43050	SHENANDOAH FARMS SAN. DIST.	\$105,708	\$486,938	<b>+\$381,230</b>	360.6%
41020	STREETS AND HIGHWAYS	\$713,577	\$1,108,686	<b>+\$395,109</b>	55.4%
43000	MAINTENANCE OF BLDG. & GRNDS.	\$583,964	\$1,002,409	<b>+\$418,445</b>	71.7%

### New or Reactivated Spending Lines

Departments that show spending this fiscal year but had no recorded expenditures during the same period last year. This may reflect new programs, reclassification, or timing differences.

*Suggested review:* verify authorization, funding source, and budget alignment.

ID	Department	Prior FYTD	Current FYTD	↓ Δ \$	Δ %
53010	EXPENDITURES	\$0	\$2,300	<b>+\$2,300</b>	—
21090	OPIOID ABATEMENT EXPENDITURES	\$0	\$47,675	<b>+\$47,675</b>	—
99010	TRANSFERS	\$0	\$73,600	<b>+\$73,600</b>	—

### Inactive Departments With Prior Spending

Departments that have not recorded any expenditures so far this fiscal year but had spending during the same period last year. This may indicate delayed activity, seasonal timing, or pending obligations.

*Suggested review:* confirm whether activity is expected later in the fiscal year.

ID	Department	Prior FYTD	Current FYTD	↓ Δ \$	Δ %
95000	DEBT SERVICE	\$873,969	\$0	<b>-\$873,969</b>	-100.0%
15004	BROADBAND PROJECT	\$690,000	\$0	<b>-\$690,000</b>	-100.0%
31900	SKYLINE REG. CRIMINAL JUST.	\$4,259	\$0	<b>-\$4,259</b>	-100.0%
21080	LAW LIBRARY	\$2,373	\$0	<b>-\$2,373</b>	-100.0%
62050	HEALTH CARE EXPENDITURES	\$1,038	\$0	<b>-\$1,038</b>	-100.0%

## Unmapped or Non-Standard Department Codes

Transactions recorded outside standard department codes, including non-departmental, transfers, and invalid or placeholder accounts.

*Suggested review:* Confirm proper classification, ensure consistency with chart-of-accounts standards, and determine whether remapping is required for accurate reporting.

ID	Department	Prior FYTD	Current FYTD	↓ Δ \$	Δ %
91000	NON-DEPARTMENTAL	\$464,012	\$245,880	<b>-\$218,133</b>	-47.0%
35074	MISC. SERVICES	\$15,393	\$10,009	<b>-\$5,385</b>	-35.0%
41010	MISCELLANEOUS RECEIPTS	\$15,111	\$13,159	<b>-\$1,952</b>	-12.9%
63990	EXPENDITURES	\$0	\$0	—	—
53010	EXPENDITURES	\$0	\$2,300	<b>+\$2,300</b>	—
99010	TRANSFERS	\$0	\$73,600	<b>+\$73,600</b>	—
35060	INVALID ACCOUNT	\$133,719	\$368,955	<b>+\$235,236</b>	175.9%
92010	EXPENDITURES	\$258,776	\$536,778	<b>+\$278,002</b>	107.4%

## Full Departmental FYTD Comparison

A complete list of departments showing fiscal-year-to-date spending compared to the same months last fiscal year. Percentage changes may appear large when prior-year spending was minimal.

Reference list; no action implied.

ID	Department	Prior FYTD	Current FYTD	↓ Δ \$	Δ %
64010	COMMUNITY COLLEGE	\$3,522,568	\$2,468,562	<b>-\$1,054,006</b>	-29.9%
95000	DEBT SERVICE	\$873,969	\$0	<b>-\$873,969</b>	-100.0%
15004	BROADBAND PROJECT	\$690,000	\$0	<b>-\$690,000</b>	-100.0%
43010	STREETS & HIGHWAYS	\$738,540	\$174,251	<b>-\$564,289</b>	-76.4%
73000	LIBRARY MUSEUM CULT. ENRICH.	\$664,083	\$147,833	<b>-\$516,250</b>	-77.7%
12110	REASSESSMENT	\$252,430	\$31,504	<b>-\$220,925</b>	-87.5%
91000	NON-DEPARTMENTAL	\$464,012	\$245,880	<b>-\$218,133</b>	-47.0%
31040	E-911 SYSTEM	\$472,659	\$342,502	<b>-\$130,157</b>	-27.5%
53500	CHILDREN'S SERVICES ACT	\$104,909	\$105	<b>-\$104,804</b>	-99.9%
13000	PERMITS, FEES, & LICENSES	\$158,001	\$57,835	<b>-\$100,166</b>	-63.4%
21040	DRUG COURT	\$140,211	\$50,000	<b>-\$90,211</b>	-64.3%
32000	VOLUNTEER FIRE AND RESCUE	\$203,426	\$138,015	<b>-\$65,412</b>	-32.2%
71010	PARKS & REC. ADMINISTRATION	\$133,007	\$73,677	<b>-\$59,330</b>	-44.6%
81050	ECONOMIC DEVELOPMENT	\$66,893	\$10,082	<b>-\$56,811</b>	-84.9%
35076	RIVERMONT VFD #2 EXPENDITURES	\$41,652	\$8,051	<b>-\$33,601</b>	-80.7%
21060	CLERK OF CIRCUIT COURT	\$49,408	\$19,456	<b>-\$29,952</b>	-60.6%
12090	FOREST SUSTAINABILITY	\$20,780	\$4,873	<b>-\$15,907</b>	-76.6%
12020	UTILITY TAX	\$25,041	\$11,075	<b>-\$13,967</b>	-55.8%

ID	Department	Prior FYTD	Current FYTD	↓ Δ \$	Δ %
53090	OTHER SOCIAL SERVICES	\$83,143	\$77,491	-\$5,652	-6.8%
35074	MISC. SERVICES	\$15,393	\$10,009	-\$5,385	-35.0%
31900	SKYLINE REG. CRIMINAL JUST.	\$4,259	\$0	-\$4,259	-100.0%
21020	GENERAL DISTRICT COURT	\$10,136	\$7,185	-\$2,951	-29.1%
21080	LAW LIBRARY	\$2,373	\$0	-\$2,373	-100.0%
41010	MISCELLANEOUS RECEIPTS	\$15,111	\$13,159	-\$1,952	-12.9%
35071	N. WARRREN VFD #10 EXPENDITURES	\$6,487	\$5,274	-\$1,213	-18.7%
62050	HEALTH CARE EXPENDITURES	\$1,038	\$0	-\$1,038	-100.0%
35070	SHEN. FARMS VFC6 EXPENDITURES	\$8,924	\$7,944	-\$981	-11.0%
12040	RECORDATION TAXES (GRANTEE)	\$91,219	\$90,939	-\$280	-0.3%
21010	CIRCUIT COURT	\$18,436	\$18,259	-\$177	-1.0%
21030	MAGISTRATES	\$1,411	\$1,270	-\$140	-9.9%
35030	MEDICAL EXAMINER	\$0	\$0	—	—
58050	SHANNON WOODS SAN. DIST. EXP	\$0	\$0	—	—
63990	EXPENDITURES	\$0	\$0	—	—
56050	SHENANDOAH SHORES RESERVE	\$0	\$0	—	—
82000	ENVIRONMENTAL MANAGEMENT	\$14,000	\$14,400	+\$400	2.9%
21050	JUVENILE AND DOMESTIC COURT	\$5,503	\$5,925	+\$422	7.7%
33090	COMMUNITY POLICING EXPENDITURES	\$858	\$1,620	+\$762	88.8%

ID	Department	Prior FYTD	Current FYTD	↓ Δ \$	Δ %
22010	NON-CATEGORICAL AID	\$918	\$1,797	<b>+\$879</b>	95.8%
35072	SOUTH WARREN VFC #3 EXPENDITURES	\$7,209	\$8,536	<b>+\$1,326</b>	18.4%
33030	PROBATION	\$5,500	\$6,943	<b>+\$1,443</b>	26.2%
35073	SHENANDOAH SHORES VFC#5 EXP	\$35,903	\$37,897	<b>+\$1,994</b>	5.6%
53010	EXPENDITURES	\$0	\$2,300	<b>+\$2,300</b>	—
81010	PLANNING AND ZONING ADMIN.	\$50,267	\$54,717	<b>+\$4,450</b>	8.9%
57050	OSPREY LN SANT DIST	\$215	\$5,614	<b>+\$5,399</b>	2509.9%
34010	BUILDING INSPECTIONS	\$34,152	\$39,812	<b>+\$5,660</b>	16.6%
35075	FORTSMOUTH VFC #8 EXPENSES	\$39,600	\$48,259	<b>+\$8,659</b>	21.9%
12030	BUSINESS LICENSE	\$19,181	\$31,282	<b>+\$12,101</b>	63.1%
42040	REFUSE DISPOSAL	\$1,422,651	\$1,441,452	<b>+\$18,801</b>	1.3%
83000	VPI EXTENSION SERVICE	\$25,661	\$47,739	<b>+\$22,079</b>	86.0%
81070	TOURISM	\$11,648	\$34,270	<b>+\$22,622</b>	194.2%
51000	HEALTH	\$186,800	\$217,334	<b>+\$30,534</b>	16.3%
11010	REAL ESTATE PROPERTY TAX	\$42,779	\$77,192	<b>+\$34,413</b>	80.4%
12130	TREASURER	\$10,082	\$48,909	<b>+\$38,828</b>	385.1%
21090	OPIOID ABATEMENT EXPENDITURES	\$0	\$47,675	<b>+\$47,675</b>	—
32050	VEHICLE & POWERED EQUIPMENT MAINTEN	\$2,450	\$71,325	<b>+\$68,875</b>	2811.1%
99010	TRANSFERS	\$0	\$73,600	<b>+\$73,600</b>	—
31020	FEDERAL REVENUE	\$559,624	\$637,209	<b>+\$77,585</b>	13.9%

ID	Department	Prior FYTD	Current FYTD	↓ Δ \$	Δ %
12060	INFORMATION TECHNOLOGY	\$231,887	\$316,009	<b>+\$84,121</b>	36.3%
12150	FINANCE AND PURCHASING	\$157,456	\$250,044	<b>+\$92,588</b>	58.8%
54050	LAKE FRONT ROYAL SANT DIST	\$27,611	\$152,488	<b>+\$124,877</b>	452.3%
81060	TIE DOWN'S	\$134,939	\$296,997	<b>+\$162,058</b>	120.1%
35060	INVALID ACCOUNT	\$133,719	\$368,955	<b>+\$235,236</b>	175.9%
35050	FIRE AND RESCUE DEPARTMENT	\$409,065	\$659,393	<b>+\$250,328</b>	61.2%
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## Questions for Finance/Audit Review

Are any large variances caused by reclassification rather than spending?

Which zero-spend departments expect activity later this FY?

Are "New or Reactivated" lines tied to approved budget actions?

Are any variances driven by one-time or capital expenditures?

Do any unmapped or invalid accounts appear repeatedly across months?