

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
\$12,149,734	\$14,111,225	-\$1,961,491
New / no prior	No spend yet	
3	5	

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).

F. ID	Function	D. ID	Department	Prior FYTD	Current FYTD	↓ Δ \$	Δ %
4	Public Works	64010	COMMUNITY COLLEGE	\$3,522,568	\$2,468,562	-\$1,054,006	-29.9%
1	General Government Administratio	31040	E-911 SYSTEM	\$472,659	\$342,502	-\$130,157	-27.5%

F. ID	Function	D. ID	Department	Prior FYTD	Current FYTD	↓ Δ \$	Δ %
2	Judicial Administration	42040	REFUSE DISPOSAL	\$1,422,651	\$1,441,452	+\$18,801	1.3%
1	General Government Administratio	31020	FEDERAL REVENUE	\$559,624	\$637,209	+\$77,585	13.9%
5	Health & Human Services	35060	INVALID ACCOUNT	\$133,719	\$368,955	+\$235,236	175.9%
5	Health & Human Services	35050	FIRE AND RESCUE DEPARTMENT	\$409,065	\$659,393	+\$250,328	61.2%
2	Judicial Administration	92010	EXPENDITURES	\$258,776	\$536,778	+\$278,002	107.4%
3	Public Safety	43050	SHENANDOAH FARMS SAN. DIST.	\$105,708	\$486,938	+\$381,230	360.6%
1	General Government Administratio	41020	STREETS AND HIGHWAYS	\$713,577	\$1,108,686	+\$395,109	55.4%
3	Public Safety	43000	MAINTENANCE OF BLDG. & GRNDS.	\$583,964	\$1,002,409	+\$418,445	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.

F. ID	Function	D. ID	Department	Prior FYTD	Current FYTD	↓ Δ \$	Δ %
3	Public Safety	53010	EXPENDITURES	\$0	\$2,300	+\$2,300	—
1	General Government Administratio	21090	OPIOID ABATEMENT EXPENDITURES	\$0	\$47,675	+\$47,675	—
9	Non-Departmental	99010	TRANSFERS	\$0	\$73,600	+\$73,600	—

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.

F. ID	Function	D. ID	Department	Prior FYTD	Current FYTD	↓ Δ \$	Δ %
5	Health & Human Services	95000	DEBT SERVICE	\$873,969	\$0	-\$873,969	-100.0%
5	Health & Human Services	15004	BROADBAND PROJECT	\$690,000	\$0	-\$690,000	-100.0%
1	General Government Administratio	31900	SKYLINE REG. CRIMINAL JUST.	\$4,259	\$0	-\$4,259	-100.0%
1	General Government Administratio	21080	LAW LIBRARY	\$2,373	\$0	-\$2,373	-100.0%
2	Judicial Administration	62050	HEALTH CARE EXPENDITURES	\$1,038	\$0	-\$1,038	-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.

F. ID	Function	D. ID	Department	Prior FYTD	Current FYTD	↓ Δ \$	Δ %
1	General Government Administratio	91000	NON-DEPARTMENTAL	\$464,012	\$245,880	-\$218,133	-47.0%
5	Health & Human Services	35074	MISC. SERVICES	\$15,393	\$10,009	-\$5,385	-35.0%
1	General Government Administratio	41010	MISCELLANEOUS RECEIPTS	\$15,111	\$13,159	-\$1,952	-12.9%
3	Public Safety	63990	EXPENDITURES	\$0	\$0	—	—
3	Public Safety	53010	EXPENDITURES	\$0	\$2,300	+\$2,300	—
9	Non-Departmental	99010	TRANSFERS	\$0	\$73,600	+\$73,600	—
5	Health & Human Services	35060	INVALID ACCOUNT	\$133,719	\$368,955	+\$235,236	175.9%
2	Judicial Administration	92010	EXPENDITURES	\$258,776	\$536,778	+\$278,002	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.

F. ID	Function	D. ID	Department	Prior FYTD	Current FYTD	↓ Δ \$	Δ %
4	Public Works	64010	COMMUNITY COLLEGE	\$3,522,568	\$2,468,562	-\$1,054,006	-29.9%
5	Health & Human Services	95000	DEBT SERVICE	\$873,969	\$0	-\$873,969	-100.0%
5	Health & Human Services	15004	BROADBAND PROJECT	\$690,000	\$0	-\$690,000	-100.0%
3	Public Safety	43010	STREETS & HIGHWAYS	\$738,540	\$174,251	-\$564,289	-76.4%
3	Public Safety	73000	LIBRARY MUSEUM CULT. ENRICH.	\$664,083	\$147,833	-\$516,250	-77.7%
2	Judicial Administration	12110	REASSESSMENT	\$252,430	\$31,504	-\$220,925	-87.5%
1	General Government Administratio	91000	NON-DEPARTMENTAL	\$464,012	\$245,880	-\$218,133	-47.0%
1	General Government Administratio	31040	E-911 SYSTEM	\$472,659	\$342,502	-\$130,157	-27.5%
3	Public Safety	53500	CHILDREN'S SERVICES ACT	\$104,909	\$105	-\$104,804	-99.9%
3	Public Safety	13000	PERMITS, FEES, & LICENSES	\$158,001	\$57,835	-\$100,166	-63.4%
1	General Government Administratio	21040	DRUG COURT	\$140,211	\$50,000	-\$90,211	-64.3%
2	Judicial Administration	32000	VOLUNTEER FIRE AND RESCUE	\$203,426	\$138,015	-\$65,412	-32.2%

F. ID	Function	D. ID	Department	Prior FYTD	Current FYTD	↓ Δ \$	Δ %
1	General Government Administratio	71010	PARKS & REC. ADMINISTRATION	\$133,007	\$73,677	-\$59,330	-44.6%
1	General Government Administratio	81050	ECONOMIC DEVELOPMENT	\$66,893	\$10,082	-\$56,811	-84.9%
5	Health & Human Services	35076	RIVERMONT VFD #2 EXPENDITURES	\$41,652	\$8,051	-\$33,601	-80.7%
1	General Government Administratio	21060	CLERK OF CIRCUIT COURT	\$49,408	\$19,456	-\$29,952	-60.6%
2	Judicial Administration	12090	FOREST SUSTAINABILITY	\$20,780	\$4,873	-\$15,907	-76.6%
2	Judicial Administration	12020	UTILITY TAX	\$25,041	\$11,075	-\$13,967	-55.8%
3	Public Safety	53090	OTHER SOCIAL SERVICES	\$83,143	\$77,491	-\$5,652	-6.8%
5	Health & Human Services	35074	MISC. SERVICES	\$15,393	\$10,009	-\$5,385	-35.0%
1	General Government Administratio	31900	SKYLINE REG. CRIMINAL JUST.	\$4,259	\$0	-\$4,259	-100.0%
1	General Government Administratio	21020	GENERAL DISTRICT COURT	\$10,136	\$7,185	-\$2,951	-29.1%
1	General Government Administratio	21080	LAW LIBRARY	\$2,373	\$0	-\$2,373	-100.0%
1	General Government Administratio	41010	MISCELLANEOUS RECEIPTS	\$15,111	\$13,159	-\$1,952	-12.9%
5	Health & Human Services	35071	N. WARRREN VFD #10 EXPENDITURES	\$6,487	\$5,274	-\$1,213	-18.7%
2	Judicial Administration	62050	HEALTH CARE EXPENDITURES	\$1,038	\$0	-\$1,038	-100.0%
5	Health & Human Services	35070	SHEN. FARMS VFC6 EXPENDITURES	\$8,924	\$7,944	-\$981	-11.0%
2	Judicial Administration	12040	RECORDATION TAXES (GRANTEE)	\$91,219	\$90,939	-\$280	-0.3%
1	General Government Administratio	21010	CIRCUIT COURT	\$18,436	\$18,259	-\$177	-1.0%
1	General Government Administratio	21030	MAGISTRATES	\$1,411	\$1,270	-\$140	-9.9%
5	Health & Human Services	35030	MEDICAL EXAMINER	\$0	\$0	—	—
6	Education	56050	SHENANDOAH SHORES RESERVE	\$0	\$0	—	—
8	Community Development	58050	SHANNON WOODS SAN. DIST. EXP	\$0	\$0	—	—
3	Public Safety	63990	EXPENDITURES	\$0	\$0	—	—
2	Judicial Administration	82000	ENVIRONMENTAL MANAGEMENT	\$14,000	\$14,400	+\$400	2.9%
1	General Government Administratio	21050	JUVENILE AND DOMESTIC COURT	\$5,503	\$5,925	+\$422	7.7%
3	Public Safety	33090	COMMUNITY POLICING EXPENDITURES	\$858	\$1,620	+\$762	88.8%
2	Judicial Administration	22010	NON-CATEGORICAL AID	\$918	\$1,797	+\$879	95.8%
5	Health & Human Services	35072	SOUTH WARREN VFC #3 EXPENDITURES	\$7,209	\$8,536	+\$1,326	18.4%
3	Public Safety	33030	PROBATION	\$5,500	\$6,943	+\$1,443	26.2%
5	Health & Human Services	35073	SHENANDOAH SHORES VFC#5 EXP	\$35,903	\$37,897	+\$1,994	5.6%
3	Public Safety	53010	EXPENDITURES	\$0	\$2,300	+\$2,300	—

F. ID	Function	D. ID	Department	Prior FYTD	Current FYTD	↓ Δ \$	Δ %
1	General Government Administratio	81010	PLANNING AND ZONING ADMIN.	\$50,267	\$54,717	+\$4,450	8.9%
7	Parks, Recreational & Cultural	57050	OSPREY LN SANT DIST	\$215	\$5,614	+\$5,399	2509.9%
4	Public Works	34010	BUILDING INSPECTIONS	\$34,152	\$39,812	+\$5,660	16.6%
5	Health & Human Services	35075	FORTSMOUTH VFC #8 EXPENSES	\$39,600	\$48,259	+\$8,659	21.9%
2	Judicial Administration	12030	BUSINESS LICENSE	\$19,181	\$31,282	+\$12,101	63.1%
2	Judicial Administration	42040	REFUSE DISPOSAL	\$1,422,651	\$1,441,452	+\$18,801	1.3%
3	Public Safety	83000	VPI EXTENSION SERVICE	\$25,661	\$47,739	+\$22,079	86.0%
1	General Government Administratio	81070	TOURISM	\$11,648	\$34,270	+\$22,622	194.2%
1	General Government Administratio	51000	HEALTH	\$186,800	\$217,334	+\$30,534	16.3%
1	General Government Administratio	11010	REAL ESTATE PROPERTY TAX	\$42,779	\$77,192	+\$34,413	80.4%
2	Judicial Administration	12130	TREASURER	\$10,082	\$48,909	+\$38,828	385.1%
1	General Government Administratio	21090	OPIOID ABATEMENT EXPENDITURES	\$0	\$47,675	+\$47,675	—
2	Judicial Administration	32050	VEHICLE & POWERED EQUIPMENT MAINTEN	\$2,450	\$71,325	+\$68,875	2811.1%
9	Non-Departmental	99010	TRANSFERS	\$0	\$73,600	+\$73,600	—
1	General Government Administratio	31020	FEDERAL REVENUE	\$559,624	\$637,209	+\$77,585	13.9%
2	Judicial Administration	12060	INFORMATION TECHNOLOGY	\$231,887	\$316,009	+\$84,121	36.3%
2	Judicial Administration	12150	FINANCE AND PURCHASING	\$157,456	\$250,044	+\$92,588	58.8%
4	Public Works	54050	LAKE FRONT ROYAL SANT DIST	\$27,611	\$152,488	+\$124,877	452.3%
1	General Government Administratio	81060	TIE DOWN'S	\$134,939	\$296,997	+\$162,058	120.1%
5	Health & Human Services	35060	INVALID ACCOUNT	\$133,719	\$368,955	+\$235,236	175.9%
5	Health & Human Services	35050	FIRE AND RESCUE DEPARTMENT	\$409,065	\$659,393	+\$250,328	61.2%
2	Judicial Administration	92010	EXPENDITURES	\$258,776	\$536,778	+\$278,002	107.4%
3	Public Safety	43050	SHENANDOAH FARMS SAN. DIST.	\$105,708	\$486,938	+\$381,230	360.6%
1	General Government Administratio	41020	STREETS AND HIGHWAYS	\$713,577	\$1,108,686	+\$395,109	55.4%
3	Public Safety	43000	MAINTENANCE OF BLDG. & GRNDS.	\$583,964	\$1,002,409	+\$418,445	71.7%

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?