

JOHNSON COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND AND MAJOR SPECIAL REVENUE FUND
(ROAD AND BRIDGE FUND)**

For the Year Ended September 30, 2014

| | General Fund | | | Variance with Final Budget Positive (Negative) |
|---|-------------------|-------------------|-------------------|---|
| | Budgeted Amounts | | | |
| | Original | Final | Actual | |
| Revenues: | | | | |
| Taxes | \$ 36,061,904 | \$ 36,061,904 | \$ 37,211,095 | \$ 1,149,191 |
| Intergovernmental | 1,104,130 | 1,241,208 | 1,107,144 | (134,064 |
| Prisoner housing services | 6,000,000 | 6,000,000 | 6,675,022 | 675,022 |
| Fees | 4,115,600 | 4,115,600 | 4,428,017 | 312,417 |
| Fines | 1,570,000 | 1,570,000 | 1,418,989 | (151,011) |
| Investment income | 83,400 | 83,400 | 57,247 | (26,153) |
| Miscellaneous | <u>626,882</u> | <u>626,882</u> | <u>1,077,755</u> | <u>450,873</u> |
| Total revenues | <u>49,561,916</u> | <u>49,698,994</u> | <u>51,975,269</u> | <u>2,276,275</u> |
| Expenditures (Including Capital Outlay) | | | | |
| Current: | | | | |
| General administration | 12,660,269 | 12,402,818 | 11,295,481 | 1,107,337 |
| Administration of justice | 7,785,601 | 7,868,448 | 6,811,140 | 1,057,308 |
| Financial administration | 976,846 | 976,846 | 920,170 | 56,676 |
| Elections | 531,244 | 531,244 | 387,951 | 143,293 |
| Law enforcement | 27,115,861 | 29,667,065 | 28,861,765 | 805,300 |
| Highways and streets | | | | -0- |
| Health and welfare | 520,021 | 696,616 | 686,419 | 10,197 |
| Culture and recreation | 261,705 | 254,675 | 191,692 | 62,983 |
| Conservation | 196,178 | 196,178 | 179,566 | 16,612 |
| Capital outlay | 10,000 | 425,441 | 425,181 | 260 |
| Debt Service: | | | | |
| Principal | <u>325,000</u> | <u>325,000</u> | <u>287,270</u> | <u>37,730</u> |
| Total expenditures | <u>50,382,725</u> | <u>53,344,331</u> | <u>50,046,635</u> | <u>3,297,696</u> |
| Excess (deficiency) of revenues over expenditures | (820,809) | (3,645,337) | 1,928,634 | 5,573,971 |
| Other Financing Sources (Uses): | | | | |
| Proceeds from sale of capital assets | 2,000 | 2,000 | 52,091 | 50,091 |
| Transfers in | 1,530,034 | 1,557,759 | 292,347 | (1,265,415) |
| Transfers out | (5,252,940) | (6,398,522) | (4,858,146) | 1,540,376 |
| Total other financing sources (uses) | (3,720,906) | (4,838,763) | (4,513,708) | 325,055 |
| Net change in fund balances | (4,541,715) | (8,484,100) | (2,585,074) | 5,899,026 |
| Fund balances – beginning | <u>21,567,380</u> | <u>21,567,380</u> | <u>21,567,380</u> | <u>-0-</u> |
| Fund balances – ending | \$ 17,025,665 | \$ 13,083,280 | \$ 18,982,306 | \$ 5,899,026 |