



Claiborne County Finance Department

Finance Director's Report on 2024 Budget Status

To: County Commission
From: Eric Pearson, Finance Director
Date: 4/15/2024
Subject: 2024 Budget Status through March 2024

This report summarizes the County's 2024 budget actuals through March 31, 2024. The report contains two detailed tables and a summary table.

There are two detailed tables: one table for appropriations and one table for revenues. The tables show the following for each of the County's Funds:

- budgeted appropriations and the budgeted revenues at the major category level
- actual monthly expenditures by major appropriation category and the total for the fiscal year
- actual monthly revenues by major revenue category and the total for the fiscal year.

The summary table presents the following data by Fund for the 2024 budget as of March 31, 2024:

- Total budgeted appropriations and revenues
- Total actual appropriations and revenues
- Revenues less appropriations on a budget and actual basis
- Beginning and ending cash balances

Data are through March, or 75% of the fiscal year.

The General Fund (Fund 101) revenues exceed expenditures by \$3,344,277. This reflects the trend in property tax collection, as at the end of March, property tax collection is almost complete, with revenue at 97.7% of budget. Since property taxes are almost completely collected, the amount of revenue collected monthly for the rest of the fiscal year will decrease. The majority of uncollected budgeted revenue is grant related. Expenditures are 65.6% of budget, and revenues are 83.8% of budget. In FY 2023, expenditures were lower (62% of budget) and revenue was lower (74% of budget). FY 2024 has seen increased revenue through March. Some of the increase results from grants, such as Election Commission voting machines (\$394,046), CDBG waterlines (\$301,080), ELC Grant (\$191,554) and Brogan Boat Dock (\$100,000). In addition, the School Resource Officer grant (\$900,000) was provided upfront in full rather than paid on a reimbursement basis, there is higher revenue for housing State inmates and Circuit Court revenue is being remitted to the County. On the expenditure side, increases result from the grants noted above, and the Sheriff and Jail have higher expenses in part due to salary increases and the shift of expenses bank from Fund 127. The cash balance in the General Fund at the end of December is about \$5.82 million. This cash balance will offset monthly operating deficits through June.

The Solid Waste Fund (Fund 116) revenue exceeds expenditures by \$990,367. Expenditures are at 64.4% of budget while revenues are 105% of budget. Compared to FY 2023, tipping fee revenues are higher. In addition, the Fund has \$135,000 in revenue from the capital note for a new backhoe, and the purchase has occurred. The Fund's cash balance is \$1,736,124.

The American Rescue Plan (Fund 127) expenditures exceed revenue by about \$528,632. This is consistent with budget, as much of the ARP funds were received in prior years and existing cash balances will fund a significant amount of current year expenses. Expenditures are at 5.4% of budget, while revenue is at 1.2% of budget. The Fund's cash balance is \$4.44 million.

The Highway Fund (Fund 131) revenues exceeded expenditures by \$465,511. This results from lower maintenance expenditures compared to 2023. While capital outlays are higher in 2024, due to State Aid projects, revenue increased as a result of State aid payments. Expenditures are at 58.5% of budget, while revenue is at 69.1% of budget. The Fund has adequate cash balance (\$1.48 million) if needed for unanticipated expenditure needs.

The Debt Service Fund (Fund 151) expenditures exceed revenues by \$177,404. This is expected, as all budget expenditures are completed, but revenue, primarily from the Wheel Tax, will continue to be collected through June. The School General Purpose Fund (Fund 141) made its transfer to Fund 151 for School related debt in March. Expenditures are at 99.9% of budget while revenue is at 95.4% of budget. The Fund's cash balance is \$1,085,325. This reflects Fund 101 repaying the \$1 million interfund borrowing in February.

The Highway Capital Fund (Fund 176) revenues exceed expenditures by \$119,031. This results from the seasonality of revenue collection compared to expenditures. The majority of property taxes have already been collected (98.9%), but expenditures lag in the winter months and increase in spring. Capital project expenditures are at 64.7% of budget, compared to 59.8% in FY 2024. Wheel tax revenue will continue to be collected each month. Overall, expenditures are at 64.8% of budget, while revenues are at 78.2% of budget. The Fund has an available cash balance of \$705,953 if needed for unanticipated expenditures.

Attachments

1. Table 1: 2023-2024 Budgeted and Actual Expenditures by Fund and Major Category as of March 2024
2. Table 2: 2023-2024 Budgeted and Actual Revenues by Fund and Major Category as of March 2024
3. Table 3: 2023-2024 Budget Status Summary as of March 2024

Table 1: 2023-2024 Budgeted and Actual Expenditures by Fund and Major Category

Fiscal Year 2023-2024													
Month	Mar-24												
Fund	General Fund (101)												
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD	Balance
51100	County Commission	193,400	12,021	15,441	11,524	11,114	11,417	11,768	0	11,131	13,076	97,492	95,908
51210	Board of Equalization	7,025	0	0	0	0	0	0	0	0	0	0	7,025
51220	Beer Board	1,200	0	0	0	0	0	0	0	0	0	0	1,200
51230	Budget and Finance Committee	32,232	0	0	0	781	0	0	0	0	7,789	8,571	23,662
51300	County Executive	215,686	21,274	15,771	22,440	15,967	15,933	19,383	16,613	15,742	23,660	166,783	48,904
51400	County Attorney	63,200	3,402	4,169	12,111	4,394	4,394	4,394	4,435	4,435	6,572	48,309	14,891
51500	Election Commission	687,716	416,916	14,921	18,288	15,856	12,525	16,701	13,085	17,121	50,616	576,029	111,687
51600	Register of Deeds	250,908	16,161	17,544	25,866	17,755	20,091	17,644	17,949	17,466	24,340	174,816	76,092
51710	Planning & Community Development	5,000	2,563	2,000	0	0	0	0	0	0	0	4,563	437
51720	County Planner	38,593	8,355	1,078	1,078	1,078	12,013	1,078	8,219	943	1,213	35,054	3,539
51800	County Buildings	303,990	27,359	17,465	19,658	33,073	19,441	19,103	27,744	23,253	18,646	205,741	98,249
51910	Preservation of Records	20,703	1,110	1,876	2,110	2,003	1,474	1,844	1,486	1,488	2,461	15,852	4,851
52100	Accounting/Budgeting/Payroll	416,783	30,265	61,614	49,081	36,818	36,033	35,452	31,064	32,010	35,184	347,522	69,261
52300	Property Assessor's Office	286,431	15,768	18,431	27,057	18,518	18,493	30,680	18,508	18,508	26,965	192,927	93,504
52310	Reappraisal Program	99,003	4,852	6,303	10,042	6,664	6,661	6,628	6,712	6,690	9,606	64,156	34,847
52400	County Trustee's Office	345,735	42,292	19,785	31,939	21,939	28,554	23,398	23,169	23,012	19,938	234,026	111,709
52500	County Clerk's Office	425,562	44,608	25,870	40,186	28,037	28,387	28,212	28,610	27,861	39,037	290,807	134,755
53100	Circuit Court	479,673	56,361	33,629	46,476	31,655	31,440	30,484	32,055	36,214	44,098	342,412	137,261
53300	General Sessions	271,588	19,395	20,761	29,783	21,552	20,238	19,586	20,525	21,534	31,756	205,131	66,457
53400	Chancery Court	301,896	33,484	17,702	27,564	18,843	19,615	18,952	20,041	20,198	33,018	209,417	92,479
53600	District Attorney General	619,415	22,642	36,036	60,641	41,593	41,905	70,760	41,217	42,182	58,329	415,306	204,110
53610	Public Defenders Office	51,009	2,521	0	238	2,720	848	1,604	3,425	2,357	2,550	16,263	34,746
54110	Sheriff's Department	3,780,511	180,946	226,167	356,671	232,430	262,971	288,420	222,515	440,119	315,487	2,525,725	1,254,786
54160	Admn Sexual Offenders	2,000	0	0	200	300	0	0	300	0	0	800	1,200
54220	Workhouse	4,294,472	254,223	358,419	455,377	332,848	414,838	406,934	324,067	386,254	387,018	3,319,978	974,494
54240	Juvenile Services	80,728	3,510	4,229	8,889	4,967	6,627	4,967	5,013	5,174	7,150	50,526	30,202
54310	Fire Prevention and Control	231,000	0	0	0	0	0	26,000	10,000	0	150,000	186,000	45,000
54410	Civil Defense (Emergency Mgmt)	139,676	5,677	7,206	11,023	7,553	7,858	7,452	7,667	7,706	10,779	72,922	66,754
54420	Rescue Squad	46,726	0	0	0	0	0	0	0	0	26,000	26,000	20,726
54490	Other Emergency Management	59,200	1,250	9,250	0	1,250	18,250	0	1,250	10,500	0	41,750	17,450
54610	County Coroner/Medical Examiner	58,800	8,350	7,850	4,550	7,850	2,650	2,650	2,000	3,950	5,675	45,525	13,275
55110	Health Department	172,977	5,784	7,940	8,198	7,495	8,740	7,365	9,264	6,717	8,216	69,719	103,258
55120	Rabies and Animal Control	20,000	0	0	0	0	0	0	0	0	20,000	20,000	0
55130	Ambulance/Emergency Medical Svs	146,000	0	0	0	0	0	0	0	146,000	0	146,000	0
55190	Other Local Health Services	111,874	3,523	4,917	7,955	5,079	4,347	4,418	5,018	6,013	8,064	49,336	62,538
55720	Sanitation Education/Information	56,397	2,695	3,489	7,800	3,554	3,570	3,453	3,521	4,101	4,857	37,039	19,358
56300	Senior Citizens Assistance	173,058	13,684	8,341	13,701	11,524	9,917	9,869	19,682	13,083	22,753	122,555	50,503
56500	Libraries	175,687	9,368	12,659	18,070	13,677	12,358	13,360	13,622	12,106	17,055	122,274	53,413
57100	Agriculture Extension Service	110,023	806	206	208	22,759	208	208	23,880	208	207	48,691	61,332

Table 1: 2023-2024 Budgeted and Actual Expenditures by Fund and Major Category

Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD	Balance
57300	Forest Service	2,000	0	0	0	2,000	0	0	0	0	0	2,000	0
57500	Soil Conservation	106,031	2,593	3,294	8,421	6,752	7,280	7,264	19,329	7,329	10,389	72,653	33,378
58120	Industrial Development	138,000	0	25,457	13,576	11,205	10,709	7,886	24,281	5,484	6,387	104,985	33,015
58130	Housing & Urban Development	1,557,866	4,500	57,834	90,185	2,000	28,549	47,629	28,561	9,626	34,536	303,420	1,254,446
58190	Other Econ & Community Develop	61,526	0	1,776	5,328	4,457	1,074	220	0	0	3,047	15,901	45,625
58300	Veteran's Service	42,068	2,123	2,661	4,519	3,420	2,855	2,785	2,814	2,814	4,163	28,154	13,914
58400	Other Charges	1,101,540	366,548	7,442	106,533	59,478	39,135	25,499	146,519	67,118	45,401	863,673	237,867
58900	Tax Relief	45,000	300	100	-50	6,657	2,895	3,050	6,226	7,228	4,422	30,828	14,172
91000	Capital Projects	856,793	350	5,000	216,761	60,059	0	0	5,000	5,000	0	292,170	564,623
	Total General Fund	18,686,701	1,647,579	1,084,633	1,774,000	1,137,676	1,174,292	1,227,100	1,195,385	1,468,677	1,540,460	12,249,803	6,436,899
Fund	Solid Waste (116)												
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD	Balance
55731	Waste Pickup	2,416,645	163,753	159,783	179,652	152,362	278,300	163,952	166,722	174,448	117,853	1,556,826	859,819
	Total Solid Waste/Sanitation Fund	2,416,645	163,753	159,783	179,652	152,362	278,300	163,952	166,722	174,448	117,853	1,556,826	859,819
Fund	Drug Control (122)												
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD	Balance
54150	Drug Enforcement	56,500	47	1,450	0	3,755	1,002	2,505	1,453	0	87	10,299	46,201
	Total Drug Control Fund	56,500	47	1,450	0	3,755	1,002	2,505	1,453	0	87	10,299	46,201
Fund	American Rescue Plan (127)												
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD	Balance
58836	Local Assistance Fund	100,000	0	0	0	0	0	0	0	0	0	0	100,000
58831	Architects	64,500									0	0	64,500
91401	Capital Expenditures	11,010,592	241,717	82,641	42,369	40,291	148,004	0	10,262	23,288	11,061	599,632	10,410,960
	Total ARP Fund	11,175,092	241,717	82,641	42,369	40,291	148,004	0	10,262	23,288	11,061	599,632	10,575,460
Fund	Highway (131)												
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD	Balance
61000	Administration	165,872	13,854	10,965	10,630	11,914	15,197	10,965	11,791	11,876	12,090	109,283	56,589
62000	Highway & Bridge Maint	1,939,489	127,874	121,502	107,161	160,726	188,923	138,781	154,725	165,243	236,772	1,401,707	537,782
63100	Equipment Operation & Maint	516,381	28,930	37,313	45,687	39,917	34,921	33,291	37,396	43,226	15,504	316,185	200,196
65000	Other Charges	92,800	43,575	2,726	2,826	3,374	3,377	3,697	4,154	3,864	6,564	74,156	18,644
66000	Employee Benefits	30,000	6,548	0	0	6,546	0	0	6,546	0	6,546	26,186	3,814
68000	Capital Outlay	3,205,048	0	0	783,645	724,539	0	0	0	0	0	1,508,184	1,696,864
99100	Transfers Out	109,200	0	0	40,000	0	0	0	0	69,200	0	109,200	0
	Total Highway/Public Works Fund	6,058,790	220,781	172,506	989,948	947,016	242,419	186,734	214,613	293,409	277,476	3,544,901	2,513,889

Table 1: 2023-2024 Budgeted and Actual Expenditures by Fund and Major Category

Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD	Balance
Fund	Debt Service (151)												
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD	Balance
82110	General Government-Principal	840,000	0	0	85,000	100,000	0	0	0	0	655,000	840,000	0
82120	Highways & Streets-Principal	86,453	2,840	1,425	1,429	1,432	1,436	1,439	0	74,842	0	84,844	1,609
82130	Education-Principal	2,175,000	0	0	0	0	0	0	0	0	2,175,000	2,175,000	0
82210	General Government-Interest	103,743	0	0	48,236	6,876	0	0	0	0	45,303	100,415	3,328
82220	Highways & Streets-Interest	2,288	417	203	200	196	192	189	0	185	0	1,582	706
82230	Education-Interest	727,500	0	0	363,750	0	0	0	0	0	363,750	727,500	0
82310	General Government	7,050	21	101	3,027	506	504	517	1,077	1,673	368	7,794	-744
	Total General Debt Service Fund	3,942,034	3,278	1,730	501,641	109,011	2,133	2,145	1,077	76,700	3,239,421	3,937,135	4,899
Fund	Capital Projects-Highway (176)												
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD	Balance
91200	Highway & Street Capital Projects	792,459	230,978	36,545	101,091	77,818	25,226	232	40,017	770	152	512,830	279,629
99100	Transfers Out	19,541	3,257	1,710	1,628	1,628	1,628	1,628	0	1,628	0	13,108	6,433
91200	Highway & Street Capital Projects	812,000	234,235	38,255	102,719	79,446	26,855	1,861	40,017	2,398	152	525,939	286,061

Table 2: 2023-2024 Budgeted and Actual Revenues by Fund and Major Category

Fiscal Year 2023-2024													
Month	Mar-24												
Fund	General Fund (101)												
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD	Balance
40100	County Property Taxes	8,570,286	56,968	26,609	47,634	874,633	996,778	876,030	1,981,551	2,898,445	615,526	8,374,175	196,111
40200	County Local Option Taxes	421,000	27,637	40,496	44,008	36,389	36,378	28,257	26,562	33,234	29,434	302,395	118,605
40300	Statutory Local Taxes	415,000	9,635	9,013	8,570	8,191	6,735	6,575	6,311	5,191	495,848	556,070	-141,070
41500	Permits	13,500	5,275	5,106	4,836	7,964	2,959	1,418	2,451	7,934	11,237	49,180	-35,680
42100	Circuit Court	37,750	6,524	6,164	6,727	7,774	5,722	5,647	3,984	3,760	8,447	54,749	-16,999
42300	General Sessions Court	5,850	5	1,477	460	1,339	1,093	147	143	115	1,330	6,107	-257
42400	Juvenile Court	4,950	280	635	532	808	1,021	1,119	1,247	950	1,324	7,916	-2,966
42500	Chancery Court	7,200	503	590	503	698	673	300	407	396	538	4,608	2,592
43100	General Service Charges	5,500	0	797	0	1,016	790	745	593	663	546	5,150	350
43300	Fees	94,300	7,170	9,659	8,059	7,646	9,052	10,959	8,734	13,733	8,299	83,311	10,989
44100	Recurring Items	770,200	112,221	126,539	103,134	118,571	117,387	126,536	131,706	68,303	145,277	1,049,674	-279,474
44500	Nonrecurring Items	257,135	0	1,260	0	129	0	0	0	128,068	4,000	133,456	123,679
45100	Excess Fees	575,000	14,657	10,685	30,000	37,000	68,000	38,000	69,000	120,000	110,000	497,343	77,657
45500	Fees In Lieu Of Salary	811,250	36,276	92,279	65,139	62,410	70,422	56,312	66,920	55,763	58,265	563,787	247,463
46100	General Government Grants	400,000	0	394,046	0	0	0	0	0	0	0	394,046	5,954
46200	Public Safety Grants	1,250,274	900,000	0	0	0	0	0	0	0	0	900,000	350,274
46300	Health And Welfare Grants	111,874	2,849	14,916	309	8,440	7,955	5,079	0	8,766	0	48,315	63,559
46400	Public Works Grants	54,608	6,397	0	0	2,211	0	0	15,466	13,030	0	37,104	17,504
46800	Other State Revenues	3,664,193	166,926	219,188	64,121	260,553	105,016	73,958	120,562	205,872	15,434	1,231,630	2,432,563
47100	Federal Through State	1,052,743	30,271	107,939	4,012	176,779	182,556	185,436	134,401	9,626	74,509	905,529	147,214
47600	Direct Federal Revenue	26,000	2,400	400	1,200	1,200	1,600	1,000	2,000	400	1,200	11,400	14,600
48100	Other Governments	15,275	905	0	1,728	1,430	1,624	919	817	715	813	8,952	6,323
48900	Other	0	0	0	0	0	0	0	0	75,349	226,991	302,340	-302,340
49000	Other Sources (Non-Revenue)	40,000	0	6,611	40,000	0	0	0	0	0	20,232	66,843	-26,843
	Total General Fund	18,603,888	1,386,899	1,074,409	430,972	1,615,180	1,615,763	1,418,437	2,572,854	3,650,314	1,829,252	15,594,079	3,009,809
Fund	Solid Waste (116)												
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD	Balance
40100	County Property Taxes	1,673,645	12,300	5,746	10,472	179,865	176,932	180,526	379,598	597,151	126,770	1,669,360	4,285
43100	General Service Charges	500,000	66,058	73,122	55,218	60,036	85,451	37,062	61,242	68,236	75,918	582,343	-82,343
44100	Recurring Items	93,000	11,519	12,261	11,979	8,376	12,509	11,242	11,901	9,751	13,903	103,442	-10,442
44500	Nonrecurring Items	0	0	1,107	0	0	0	0	0	0	0	1,107	-1,107
46100	General Government Grants	15,000	0	4,683	0	0	4,922	0	0	4,468	0	14,072	928
49000	Other Sources	135,000	0	0	150,913	0	15,055	0	0	0	10,900	176,869	-41,869
	Total Solid Waste Fund	2,416,645	89,878	96,918	228,583	248,277	294,869	228,830	452,741	679,606	227,491	2,547,192	-130,547

Table 2: 2023-2024 Budgeted and Actual Revenues by Fund and Major Category

Fund	Drug Control (122)												
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD	Balance
42100	Circuit Court	7,500	1,274	0	0	0	0	0	0	0	0	1,274	6,226
42300	General Sessions Court	7,000	0	0	0	0	0	0	0	0	0	0	7,000
42900	Other Fines, Forfeitures & Penalties	20,000	3,395	0	0	0	0	400	0	0	668	4,463	15,537
	Total Drug Control Fund	34,500	4,669	0	0	0	0	400	0	0	668	5,737	28,763
Fund	American Rescue Plan (127)												
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD	Balance
47100	Federal Through State	5,978,449	0	0	0	0	21,000	0	0	0	0	21,000	5,957,449
47600	Direct Federal Revenue	50,000	0	50,000	0	0	0	0	0	0	0	50,000	0
	Total ARP Fund	6,028,449	0	50,000	0	0	21,000	0	0	0	0	71,000	5,957,449
Fund	Highway (131)												
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD	Balance
40100	County Property Taxes	72,780	648	303	533	7,771	7,637	7,793	16,330	25,749	5,457	72,221	559
40200	County Local Option Taxes	40,000	10,572	0	0	13,850	0	0	8,563	0	0	32,985	7,015
40300	Statutory Local Taxes	123,500	0	0	0	0	0	4,631	0	0	126,000	130,631	-7,131
44100	Recurring Items	7,038	0	0	0	0	0	6,077	0	203	0	6,281	758
44500	Nonrecurring Items	14,875	0	0	0	0	14,875	0	0	0	0	14,875	0
46400	Public Works Grants	2,985,623	265,217	0	0	793,417	759,297	0	0	0	0	1,817,932	1,167,691
46800	Other State Revenues	2,548,239	223,123	209,927	221,994	232,727	214,326	211,516	207,155	217,383	186,229	1,924,379	623,860
47100	Federal Through State	6,278	0	0	0	6,278	0	0	0	0	0	6,278	0
49000	Other Sources	4,831	4,831	0	0	0	0	0	0	0	0	4,831	0
	Total Highway/Public Works Fund	5,803,165	504,391	210,230	222,526	1,054,044	996,135	230,017	232,048	243,335	317,686	4,010,413	1,792,753
Fund	Debt Service (151)												
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD	Balance
40100	County Property Taxes	234,793	0	0	268	24,607	24,313	24,798	52,962	82,446	17,633	227,028	7,765
40200	County Local Option Taxes	715,000	72,203	61,976	63,936	61,343	62,019	48,098	49,701	45,408	62,512	527,197	187,803
44100	Recurring Items	1,000	2,078	1,978	2,132	2,090	2,145	2,244	2,419	2,793	2,819	20,698	-19,698
44500	Nonrecurring Items	2,902,500	0	0	363,750	0	0	0	0	0	2,538,750	2,902,500	0
49000	Other Sources (Non-Revenue)	88,741	3,257	1,710	1,628	1,628	1,628	1,628	0	70,828	0	82,308	6,433
	Total General Debt Service Fund	3,942,034	77,538	65,664	431,713	89,669	90,106	76,769	105,082	201,477	2,621,714	3,759,731	182,303
Fund	Capital Projects-Highway (176)												
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD	Balance
40100	County Property Taxes	109,520	971	454	799	11,657	11,456	11,689	24,495	38,624	8,186	108,332	1,188
40200	County Local Option Taxes	715,000	72,203	61,976	63,936	61,343	62,019	48,098	49,701	54,849	62,512	536,638	178,362
	Total Highway Capital Projects Fund	824,520	73,174	62,430	64,735	73,001	73,476	59,787	74,196	93,473	70,698	644,970	179,550

Table 3: 2024 Budget Status Summary

Fiscal Year 2023-2024	
Month	March 2024

BUDGET AND ACTUALS

CASH BALANCE STATUS

Fund	General Fund (101)			Percent of Budget
		Budget	Actual	
	Appropriations	18,686,701	12,249,803	65.6%
	Revenues	18,603,888	15,594,079	83.8%
	Revenue Less Appn	-82,813	3,344,277	

General Fund (101)	
Cash Balance	
Beginning Year	2,441,346
Ending Year	5,818,455
Change	3,377,109

Fund	Solid Waste (116)			
		Budget	Actual	
	Appropriations	2,416,645	1,556,826	64.4%
	Revenues	2,416,645	2,547,192	105.4%
	Revenue Less Appn	0	990,367	

Solid Waste (116)	
Cash Balance	
Beginning Year	813,111
Ending Year	1,736,124
Change	923,014

Fund	Drug Control (122)			
		Budget	Actual	
	Appropriations	56,500	10,299	18.2%
	Revenues	34,500	5,737	16.6%
	Revenue Less Appn	-22,000	-4,562	

Drug Control (122)	
Cash Balance	
Beginning Year	49,933
Ending Year	45,371
Change	-4,562

Fund	American Rescue Plan (127)			
		Budget	Actual	
	Appropriations	11,175,092	599,632	5.4%
	Revenues	6,028,449	71,000	1.2%
	Revenue Less Appn	-5,146,643	-528,632	

ARP (127)	
Cash Balance	
Beginning Year	5,008,909
Ending Year	4,439,129
Change	-569,780

Fund	Highway (131)			
		Budget	Actual	
	Appropriations	6,058,790	3,544,901	58.5%
	Revenues	5,803,165	4,010,413	69.1%
	Revenue Less Appn	-255,625	465,511	

Highway (131)	
Cash Balance	
Beginning Year	1,301,999
Ending Year	1,478,364
Change	176,365

Fund	Debt Service (151)			
		Budget	Actual	
	Appropriations	3,942,034	3,937,135	99.9%
	Revenues	3,942,034	3,759,731	95.4%
	Revenue Less Appn	0	-177,404	

Debt Service (151)	
Cash Balance	
Beginning Year	1,253,289
Ending Year	1,085,325
Change	-167,964

Fund	Capital Projects-Highway (176)			
		Budget	Actual	
	Appropriations	812,000	525,939	64.8%
	Revenues	824,520	644,970	78.2%
	Revenue Less Appn	12,520	119,031	

Capital Projects-Highway (176)	
Cash Balance	
Beginning Year	600,698
Ending Year	705,953
Change	105,255