



Claiborne County Finance Department

Finance Director's Report on 2024 Budget Status

To: County Commission
From: Eric Pearson, Finance Director
Date: 6/7/2024
Subject: 2024 Budget Status through May 2024

This report summarizes the County's 2024 budget actuals through May 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 May 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 May, or 92% of the fiscal year.

The General Fund (Fund 101) revenues exceed expenditures by \$2,165,978. This reflects the trend in property tax collection; at the end of May property taxes collected exceed the budget estimate, with revenue at 101.6% of budget. Tax revenue in June will be minimal. The majority of the uncollected budgeted revenue is grant related. Expenditures are 77.4% of budget, and revenues are 89.2% of budget. In FY 2023, expenditures were lower (74% of budget) and revenue was lower (80.8% of budget). FY 2024 has seen increased revenue. 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 May is about \$4.6 million. This cash balance will offset the monthly operating deficit in June and will provide an adequate beginning cash balance for FY 2025.

The Solid Waste Fund (Fund 116) revenue exceeds expenditures by \$935,092. Expenditures are at 75.5% of budget while revenues are 114% of budget. Compared to FY 2023, tipping fee revenues are higher, and the primary reason revenues exceed budget. 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 \$1,643,209.

The American Rescue Plan (Fund 127) expenditures exceed revenue by about \$922,810. 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 9.4% of budget, while revenue is at 2.1% of budget. The Fund's cash balance is \$4.06 million.

The Highway Fund (Fund 131) revenues exceeded expenditures by \$457,100. 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 65.5% of budget, while revenue is at 76.3% of budget. The Fund has adequate cash balance (\$1.45 million) if needed for unanticipated expenditure needs.

The Debt Service Fund (Fund 151) expenditures exceed revenues by \$32,949. This is expected, as all budget expenditures are completed, but revenue, primarily from the Wheel Tax, will continue to be collected through June. Year end revenue will exceed expenditures. 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 99.1% of budget. The Fund's cash balance is \$1,229,710. This reflects Fund 101 repaying the \$1 million interfund borrowing in February.

The Highway Capital Fund (Fund 176) revenues exceed expenditures by \$94,484. All budgeted current property tax revenue has already been collected (101.3%). Capital project expenditures are at 84.9% of budget, compared to 86.9% in FY 2023. Wheel tax revenue will continue to be collected each month. Overall, expenditures are at 84.5% of budget, while revenues are at 94.6% of budget. Revenue through June will likely exceed budgeted revenue estimates. The Fund has an available cash balance of \$734,704 if needed for unanticipated expenditures.

Attachments

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

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

Fiscal Year 2023-2024															
Month	General Fund (101)	May-24													
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	YTD	Balance
51100	County Commission	193,400	12,021	15,441	11,524	11,114	11,417	11,768	0	11,131	13,076	12,097	25,041	134,630	58,770
51210	Board of Equalization	7,025	0	0	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	0	0	1,200
51230	Budget and Finance Committee	32,232	0	0	0	781	0	0	0	0	7,789	2,740	3,747	15,058	17,174
51300	County Executive	215,686	21,274	15,771	22,440	15,967	15,933	19,383	16,613	15,742	23,660	15,777	16,408	198,967	16,719
51400	County Attorney	63,200	3,402	4,169	12,111	4,394	4,394	4,394	4,435	4,435	6,572	4,394	4,640	57,343	5,857
51500	Election Commission	687,716	416,916	14,921	18,288	15,856	12,525	16,701	13,085	17,121	50,616	16,349	15,724	608,102	79,614
51600	Register of Deeds	250,908	16,161	17,544	25,866	17,755	20,091	17,644	17,949	17,466	24,994	17,727	18,479	211,677	39,231
51710	Planning & Community Development	5,000	2,563	2,000	0	0	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	1,078	1,078	37,210	1,383
51800	County Buildings	303,990	27,359	17,465	19,658	33,073	19,441	19,103	27,744	23,253	18,761	18,011	18,688	242,555	61,435
51910	Preservation of Records	20,703	1,110	1,876	2,110	2,003	1,474	1,844	1,486	1,488	2,461	1,474	1,724	19,049	1,654
52100	Accounting/Budgeting/Payroll	416,783	30,265	61,614	49,081	36,818	36,033	35,452	31,064	32,010	35,184	29,015	30,230	406,767	10,016
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	14,267	23,849	231,044	55,387
52310	Reappraisal Program	99,003	4,852	6,303	10,042	6,664	6,661	6,628	6,712	6,690	9,606	7,448	11,532	83,137	15,866
52400	County Trustee's Office	345,735	42,292	19,785	31,939	21,939	28,554	23,398	23,169	23,012	20,570	21,577	15,690	271,925	73,810
52500	County Clerk's Office	426,861	44,608	25,870	40,186	28,037	28,387	28,212	28,610	27,861	39,065	25,767	28,158	344,760	82,101
53100	Circuit Court	479,673	56,361	33,629	46,476	31,655	31,440	30,484	32,055	36,214	44,103	30,962	32,035	405,413	74,260
53300	General Sessions	271,588	19,395	20,761	29,783	21,552	20,238	19,586	20,525	21,534	31,756	21,696	20,287	247,114	24,474
53400	Chancery Court	301,896	33,484	17,702	27,564	18,843	19,613	18,952	20,041	20,198	33,018	20,363	21,887	251,667	50,229
53600	District Attorney General	635,665	22,642	36,036	60,641	41,593	41,905	70,760	41,217	42,182	60,673	41,601	55,527	514,777	120,888
53610	Public Defenders Office	51,009	2,521	0	238	2,720	848	1,604	2,357	2,357	2,550	7,699	5,350	29,312	21,697
54110	Sheriff's Department	4,017,511	180,946	226,167	356,671	232,430	262,971	288,420	222,515	440,119	315,599	364,063	429,610	3,319,511	698,000
54160	Admn Sexual Offenders	2,000	0	0	200	300	0	0	300	0	0	0	550	1,350	650
54220	Workhouse	4,294,472	254,223	358,419	455,377	332,848	414,838	406,934	324,067	386,254	432,257	351,566	273,062	3,989,845	304,627
54240	Juvenile Services	80,728	3,510	4,229	8,889	4,967	6,627	4,967	5,013	5,174	7,150	5,141	4,967	60,634	20,094
54310	Fire Prevention and Control	231,000	0	0	0	0	26,000	0	10,000	0	150,000	0	0	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	7,590	7,932	88,444	51,232
54420	Rescue Squad	46,726	0	0	0	0	0	0	0	0	26,000	0	8,363	34,363	12,363
54490	Other Emergency Management	59,200	1,250	9,250	0	1,250	18,250	0	1,250	10,500	0	9,250	9,000	60,000	-800
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	2,000	3,950	51,475	7,325
55110	Health Department	172,977	5,784	7,940	8,198	7,495	8,740	7,365	9,264	6,717	8,261	42,469	8,975	121,207	51,770
55120	Rabies and Animal Control	20,000	0	0	0	0	0	0	0	0	20,000	0	0	20,000	0
55130	Ambulance/Emergency Medical Svs	146,000	0	0	0	0	0	0	0	146,000	0	0	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	8,634	6,282	6,276	62,463	49,411
55720	Sanitation Education/Information	56,397	2,695	3,489	7,800	3,554	3,570	3,453	3,521	4,101	4,857	4,625	3,721	45,386	11,011
56300	Senior Citizens Assistance	204,216	13,684	8,341	13,701	11,524	9,917	9,869	19,682	13,083	23,066	9,641	12,960	145,468	58,748
56500	Libraries	175,887	9,368	12,659	18,070	13,677	12,358	13,360	13,622	12,106	19,636	14,984	15,298	155,137	20,550
57100	Agriculture Extension Service	110,023	806	206	208	22,759	208	208	23,880	208	207	34,749	208	83,647	26,376
57300	Forest Service	2,000	0	0	0	2,000	0	0	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	7,264	7,264	87,181	18,850
58120	Industrial Development	138,000	0	25,457	13,576	11,205	10,709	7,886	24,281	5,484	6,387	0	6,450	111,435	26,565
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	80	0	303,500	1,254,366
58190	Other Econ & Community Develop	61,526	0	1,776	5,328	4,457	1,074	220	0	0	3,047	784	0	16,685	44,841
58300	Veteran's Service	42,068	2,123	2,661	4,519	3,420	2,855	2,785	2,814	2,814	4,163	2,852	2,852	33,858	8,210
58400	Other Charges	1,103,540	366,548	7,442	106,533	59,478	39,135	25,499	146,519	67,118	45,401	25,137	3,811	892,621	210,919
58900	Tax Relief	45,000	300	100	-50	6,657	2,895	3,050	6,226	7,228	4,422	1,500	1,300	33,628	11,372
91000	Capital Projects	856,793	350	5,000	216,761	60,059	0	0	5,000	5,000	0	0	32,120	324,290	532,503
	Total General Fund	18,974,408	1,647,579	1,084,633	1,774,000	1,137,676	1,174,292	1,227,100	1,195,395	1,468,677	1,593,097	1,200,018	1,188,741	14,691,199	4,283,209

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	April	May	YTD	Balance
Fund	Solid Waste (116)														
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	YTD	Balance
55731	Waste Pickup	2,427,545	163,753	159,783	179,652	152,362	278,300	163,952	166,722	174,448	117,853	195,201	81,898	1,833,924	593,621
	Total Solid Waste/Sanitation Fund	2,427,545	163,753	159,783	179,652	152,362	278,300	163,952	166,722	174,448	117,853	195,201	81,898	1,833,924	593,621
Fund	Drug Control (122)														
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	YTD	Balance
54150	Drug Enforcement	56,500	47	1,450	0	3,755	1,002	2,505	1,453	0	87	0	0	10,299	46,201
	Total Drug Control Fund	56,500	47	1,450	0	3,755	1,002	2,505	1,453	0	87	0	0	10,299	46,201
Fund	American Rescue Plan (127)														
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	YTD	Balance
58836	Local Assistance Fund	100,000	0	0	0	0	0	0	0	0	0	0	0	0	100,000
58831	Architects	117,776													117,776
91401	Capital Expenditures	10,957,316	241,717	82,641	42,369	40,291	148,004	0	10,262	23,288	11,061	285,258	165,214	1,050,104	9,907,213
	Total ARP Fund	11,175,092	241,717	82,641	42,369	40,291	148,004	0	10,262	23,288	11,061	285,258	165,214	1,060,104	10,124,989
Fund	Highway (131)														
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	YTD	Balance
61000	Administration	166,172	13,854	10,965	10,630	11,914	15,197	10,965	11,791	11,876	12,090	13,685	17,795	140,763	25,409
62000	Highway & Bridge Maint	1,939,489	127,874	121,502	107,161	160,726	188,923	138,781	154,725	165,243	277,224	115,073	140,451	1,697,683	241,806
63100	Equipment Operation & Maint	514,081	28,930	37,313	45,687	39,917	34,921	33,291	37,396	43,226	32,566	27,500	17,889	378,636	135,446
65000	Other Charges	94,800	43,575	2,726	2,826	3,374	3,377	3,697	4,154	3,864	6,564	2,611	1,110	77,878	16,922
66000	Employee Benefits	30,000	6,548	0	0	6,546	0	0	6,546	0	6,546	0	0	26,186	3,814
68000	Capital Outlay	3,205,048	0	0	783,645	724,539	0	0	0	0	0	6,101	24,219	1,538,504	1,666,544
99100	Transfers Out	109,200	0	0	40,000	0	0	0	0	69,200	0	0	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	334,989	164,970	201,465	3,968,850	2,089,940
Fund	Debt Service (151)														
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	YTD	Balance
82110	General Government-Principal	840,000	0	0	85,000	100,000	0	0	0	0	655,000	0	0	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	0	0	84,844	1,609
82130	Education-Principal	2,175,000	0	0	0	0	0	0	0	0	2,175,000	0	0	2,175,000	0
82210	General Government-Interest	103,743	0	0	48,236	6,876	0	0	0	0	45,303	0	0	100,415	3,328
82220	Highways & Streets-Interest	2,288	417	203	200	196	192	189	0	185	0	0	0	1,582	706
82230	Education-Interest	727,500	0	0	363,750	0	0	0	0	0	363,750	0	0	727,500	0
82310	General Government	7,050	21	101	3,027	506	504	517	1,077	1,673	368	541	0	8,334	-1,284
	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	541	0	3,937,676	4,358
Fund	Capital Projects-Highway (176)														
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	YTD	Balance
91200	Highway & Street Capital Projects	792,459	230,978	36,545	101,091	77,818	25,226	232	40,017	770	152	51,245	108,645	672,720	119,739
99100	Transfers Out	19,541	3,257	1,710	1,628	1,628	1,628	1,628	0	1,628	0	0	0	13,108	6,433
91200	Highway & Street Capital Projects	812,000	234,235	38,255	102,719	79,446	26,854	1,861	40,017	2,398	152	51,245	108,645	685,829	126,171

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

Fiscal Year 2023-2024															
Month	General Fund (101)	May-24													
Fund	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	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	246,605	90,306	8,711,086	-140,800
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	35,255	153,143	490,794	-69,794
40300	Statutory Local Taxes	415,000	9,635	9,013	8,570	8,191	6,735	6,575	6,311	5,191	495,848	4,602	5,617	566,288	-151,288
41500	Permits	13,500	5,275	5,106	4,836	7,964	2,959	1,418	2,451	7,934	11,237	11,728	5,994	66,902	-53,402
42100	Circuit Court	37,750	6,524	6,164	6,727	7,774	5,722	5,647	3,984	3,760	8,447	7,346	8,599	70,694	-32,944
42300	General Sessions Court	5,850	5	1,477	460	1,339	1,093	147	143	115	1,330	1,481	843	8,431	-2,581
42400	Juvenile Court	4,950	280	635	532	808	1,021	1,119	1,247	950	1,324	1,901	1,139	10,955	-6,005
42500	Chancery Court	7,200	503	590	503	698	673	300	407	396	538	784	1,914	7,307	-107
43100	General Service Charges	5,500	0	797	0	1,016	790	745	593	663	546	500	533	6,183	-683
43300	Fees	94,300	7,170	9,659	8,059	7,646	9,052	10,959	8,734	13,733	8,299	4,476	12,165	99,953	-5,653
44100	Recurring Items	786,200	112,221	126,539	103,134	118,571	117,387	126,536	131,706	68,303	145,277	157,385	172,120	1,379,178	-592,978
44500	Nonrecurring Items	257,135	0	1,260	0	129	0	0	0	128,088	4,000	570	0	134,026	123,109
45100	Excess Fees	575,000	14,657	10,685	30,000	37,000	68,000	38,000	69,000	120,000	110,000	10,000	42,147	549,490	25,510
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	65,463	-413,613	215,638	595,612
46100	General Government Grants	400,000	0	394,046	0	0	0	0	0	0	0	0	0	394,046	5,954
46200	Public Safety Grants	1,487,274	900,000	0	0	0	0	0	0	0	0	13,166	21,456	934,622	552,652
46300	Health And Welfare Grants	111,874	2,849	14,916	309	8,440	7,955	5,079	15,466	13,030	0	11,520	0	59,835	52,039
46400	Public Works Grants	54,608	6,397	0	0	2,211	0	0	0	8,766	0	11,520	0	37,104	17,504
46800	Other State Revenues	3,695,351	166,926	219,188	64,121	260,553	105,016	73,958	120,562	205,872	15,434	261,110	167,263	1,660,002	2,035,349
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	113,158	42,359	1,061,046	-8,303
47600	Direct Federal Revenue	26,000	2,400	400	1,200	1,200	1,600	1,000	2,000	400	1,200	800	800	13,000	13,000
48100	Other Governments	15,525	905	0	1,728	1,430	1,624	919	817	715	813	1,348	1,115	11,415	4,110
48900	Other	0	0	0	0	0	0	0	0	75,349	226,991	0	0	302,340	-302,340
49000	Other Sources (Non-Revenue)	40,000	0	6,611	40,000	0	0	0	0	0	20,232	0	0	66,843	-26,843
	Total General Fund	18,888,296	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	949,199	313,899	16,857,177	2,031,119
	Solid Waste (116)														
	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	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	21,827	18,584	1,709,771	-36,126
43100	General Service Charges	500,000	66,058	73,122	55,218	60,036	85,451	37,062	61,242	68,236	75,918	73,108	72,447	727,898	-227,898
44100	Recurring Items	93,000	11,519	12,261	11,979	8,376	12,509	11,242	11,901	9,751	13,903	16,854	15,105	135,401	-42,401
44500	Nonrecurring Items	0	0	1,107	0	0	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	0	3,898	17,970	-2,970
49000	Other Sources	145,900	0	0	150,913	0	15,055	0	0	0	10,900	0	0	176,869	-30,969
	Total Solid Waste Fund	2,427,545	89,878	96,918	228,583	248,277	294,869	228,830	452,741	679,606	227,491	111,789	110,034	2,769,016	-341,471

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

Fund	Drug Control (122)	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	YTD	Balance
42100	Circuit Court	7,500	1,274	0	0	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	0	0	7,000
42900	Other Fines, Forfeitures & Penalties	20,000	3,395	0	0	0	0	400	0	0	668	0	0	4,463	15,537
	Total Drug Control Fund	34,500	4,669	0	0	0	0	400	0	0	668	0	0	5,737	28,763
Fund	American Rescue Plan (127)														
47100	Federal Through State	5,978,449	0	0	0	0	21,000	0	0	0	0	56,293	0	77,293	5,901,156
47600	Direct Federal Revenue	50,000	0	50,000	0	0	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	56,293	0	127,293	5,901,156
Fund	Highway (131)														
40100	County Property Taxes	72,780	648	303	533	7,771	7,637	7,793	16,330	25,749	5,457	936	797	73,953	-1,173
40200	County Local Option Taxes	40,000	10,572	0	0	13,850	0	0	8,563	0	0	7,897	0	40,882	-882
40300	Statutory Local Taxes	123,500	0	0	0	0	0	4,631	0	0	126,000	457	0	131,088	-7,588
44100	Recurring Items	7,038	0	0	0	0	0	6,077	0	203	0	0	0	6,281	758
44500	Nonrecurring Items	14,875	0	0	0	0	14,875	0	0	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	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	183,522	221,929	2,329,830	218,409
47100	Federal Through State	6,278	0	0	0	6,278	0	0	0	0	0	0	0	6,278	0
49000	Other Sources	4,831	4,831	0	0	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	192,811	222,726	4,425,950	1,377,215
Fund	Debt Service (151)														
40100	County Property Taxes	234,793	0	0	268	24,607	24,313	24,798	52,962	82,446	17,633	3,088	2,630	232,746	2,047
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	62,006	70,738	659,940	55,060
44100	Recurring Items	1,000	2,078	1,978	2,132	2,090	2,145	2,244	2,419	2,793	2,819	3,342	3,192	27,232	-26,232
44500	Nonrecurring Items	2,902,500	0	0	363,750	0	0	0	0	0	2,538,750	0	0	2,902,500	0
49000	Other Sources (Non-Revenue)	88,741	3,257	1,710	1,628	1,628	1,628	1,628	105,082	70,828	2,621,714	68,436	76,560	82,308	6,433
	Total General Debt Service Fund	3,942,034	77,338	65,664	431,713	89,669	90,106	76,769	105,082	201,477	2,621,714	68,436	76,560	3,904,727	37,308
Fund	Capital Projects-Highway (176)														
40100	County Property Taxes	109,520	971	454	799	11,657	11,456	11,689	24,495	38,624	8,186	1,404	1,195	110,932	-1,412
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	62,006	70,738	669,381	45,619
	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	63,409	71,933	780,312	44,208

Table 3: 2024 Budget Status Summary

Fiscal Year 2023-2024	
Month	May 2024

BUDGET AND ACTUALS

CASH BALANCE STATUS

Fund	General Fund (101)	Budget	Actual	Percent of Budget
	Appropriations	18,974,408	14,691,199	77.4%
	Revenues	18,888,296	16,857,177	89.2%
	Revenue Less Appn	-86,112	2,165,978	

General Fund (101)	
Cash Balance	
Beginning Year	2,441,346
Ending Year	4,650,942
Change	2,209,595

Fund	Solid Waste (116)	Budget	Actual	Percent of Budget
	Appropriations	2,427,545	1,833,924	75.5%
	Revenues	2,427,545	2,769,016	114.1%
	Revenue Less Appn	0	935,092	

Solid Waste (116)	
Cash Balance	
Beginning Year	813,111
Ending Year	1,643,209
Change	830,098

Fund	Drug Control (122)	Budget	Actual	Percent of Budget
	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	Percent of Budget
	Appropriations	11,175,092	1,050,104	9.4%
	Revenues	6,028,449	127,293	2.1%
	Revenue Less Appn	-5,146,643	-922,810	

ARP (127)	
Cash Balance	
Beginning Year	5,008,909
Ending Year	4,057,234
Change	-951,674

Fund	Highway (131)	Budget	Actual	Percent of Budget
	Appropriations	6,058,790	3,968,850	65.5%
	Revenues	5,803,165	4,425,950	76.3%
	Revenue Less Appn	-255,625	457,100	

Highway (131)	
Cash Balance	
Beginning Year	1,301,999
Ending Year	1,450,522
Change	148,523

Fund	Debt Service (151)	Budget	Actual	Percent of Budget
	Appropriations	3,942,034	3,937,676	99.9%
	Revenues	3,942,034	3,904,727	99.1%
	Revenue Less Appn	0	-32,949	

Debt Service (151)	
Cash Balance	
Beginning Year	1,253,289
Ending Year	1,229,710
Change	-23,578

Fund	Capital Projects-Highway (176)	Budget	Actual	Percent of Budget
	Appropriations	812,000	685,829	84.5%
	Revenues	824,520	780,312	94.6%
	Revenue Less Appn	12,520	94,484	

Capital Projects-Highway (176)	
Cash Balance	
Beginning Year	600,698
Ending Year	734,704
Change	134,006