

**FINANCE
DIRECTOR
REPORT**



Claiborne County Finance Department

Finance Director's Report on 2025 Budget Status

To: County Commission
From: Eric Pearson, Finance Director
Date: 12/6/2024
Subject: 2025 Budget Status through November 30, 2024

This report summarizes the County's 2025 budget actuals through the first five months of the fiscal year, from July 1, 2024 through November 30, 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 for the quarter
- Actual monthly revenues by major revenue category and for the quarter

The summary table presents the following data by Fund for the 2025 Budget through November 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

Actuals represent 41.7% of the fiscal year. In general, experience is consistent with budget projections.

The General Fund (Fund 101) expenditures are 37.1% of budget and revenues are 34.3% of budget. In FY 2024, these percentages were 37.5% and 33.56%, respectively. In FY 2025, expenditures exceed revenue by approximately \$692,872. Property tax collection is improving. In FY 2024, property tax revenue was at 21.63% of budget. In FY 2025, property tax revenue is at 20.2% of budget. Some revenue improvement in FY 2024 are an increased SRO Grant (+\$75,000), fees in lieu of salary from officials (+\$128,093), and Opioid Funds (+\$109,284). Some decreased expenses are lower medical/dental and grant expenditures in the Workhouse, and lower capital project expenditures. The cash balance in the General Fund at the end of October is \$5,043,841. However, if we exclude restricted cash (revenue that is restricted to specific purposes and not available for general expenses), the cash balance is \$2.54 million, or 11.6% of budgeted appropriations. The cash balance should improve through February as property tax collections occur.

The Solid Waste Fund (Fund 116) expenditures are 25.8% of budget and revenues are 27.6% of budget. Revenue exceeds expenditures by about \$53,893. This is in part the result of increased property tax collections: in FY 2025 collections are at 20.13% of budget, similar to in FY 24 which were at 21.63% of budget. Property taxes are 54% of budgeted revenue, so higher collections through February will improve the Fund's cash position.. In addition, the budget includes \$390,000 in revenue from a bond issue for purchase of a new garbage truck. The bond issue, which is about 13% of the Fund's total revenue, has not occurred, due to the delay in adopting the FY 2025 budget. The garbage truck cannot be purchased until the bond issue is completed. The Fund's cash balance is \$1,580,213. This cash balance is important given the impending closure of the current landfill and planned opening of a new landfill.

The American Rescue Plan Fund (Fund 127) expenditures are 20.4% of budget and revenues are 31% of budget. Expenditures exceed revenue by about \$285,432. 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. Waterline extension projects and TDEC water projects are being bid out so expenditures will accelerate as these projects are implemented.

The Highway Fund (Fund 131) expenditures are 34.4% of budget and revenues are 27.8% of budget. Expenditures exceed revenues by about \$537,396. In FY 2024 through November, expenditures were 44.11% of budget and revenues were 51.7% of budget. Expenditures are lower in part because of less capital construction, and revenue is lower due to lower State Aid revenue, through November, compared to FY 2024. The FY 2025 budget assumes a large withdrawal from cash reserves (\$444,417), so expenditures will likely exceed revenues for the entire fiscal year. The Fund has adequate cash balance (\$1.33 million) if needed for unanticipated expenditure needs.

The Debt Service Fund (Fund 151) expenditures are 14.5% of budget and revenues are 19.5% of budget, similar to FY 2024. Revenues exceeded expenditures by about \$79,723. This is expected, as most of the Fund's expense does not occur until April 2025, and most of the revenue is from a transfer from the School General Purpose Fund (Fund 141) which does not occur until March 2025. The Fund's cash balance of \$1.44 million is more than sufficient for debt service payments due in FY 2025. The FY 2025 budget does assume a large withdraw from fund balance (\$515,795) to use wheel tax revenue realized in prior years to pay for jail debt. This will result in a gradual decrease in the Fund's cash balance during the fiscal year.

The Capital Projects Fund (Fund 171) has no expenditures or revenues. When the architect completes their ADA work, the building improvements will be bid out. The County will issue borrowing to finance the improvements. Until the note is issued, there will be no revenues. Expenditures will not occur until after a vendor is hired to perform the building improvements.

The Highway Capital Fund (Fund 176) expenditures are 79.9% of budget and revenues are 34.5% of budget. Expenditures exceed revenue by about \$365,498. The high amount of expenditures relative to budget is primarily the result of fully expending the \$200,000 appropriation for equipment early in the fiscal year and higher asphalt expenditures. The wheel tax is about 87% of the Fund's revenue, and this tax revenue is realized in a consistent amount each month. The Fund has available cash balance of \$324,951 if needed for unanticipated expenditures.

Table 1: 2024-2025 Budgeted and Actual Expenditures by Fund and Major Category

Fiscal Year 2024-2025												
Month	Nov-24											
Fund	General Fund (101)											
Function	Description	Budget	July	August	Sept	Oct	Nov	YTD	Balance			
51100	County Commission	187,506	11,516	11,719	11,718	10,605	10,763	56,321	131,185			
51210	Board of Equalization	7,025	0	0	0	0	0	0	7,025			
51220	Beer Board	2,500	0	525	525	0	0	1,050	1,450			
51230	Budget and Finance Committee	32,232	0	0	0	0	0	0	32,232			
51300	County Executive	224,627	22,488	21,819	17,262	17,140	18,304	97,013	127,614			
51400	County Attorney	65,461	3,432	6,520	4,394	4,865	10,168	29,379	36,082			
51500	Election Commission	353,879	36,707	58,349	15,024	18,040	48,522	176,642	177,237			
51600	Register of Deeds	260,862	40,288	26,172	17,451	19,390	-5,510	97,792	163,070			
51710	Planning & Community Development	5,000	2,563	2,000	0	0	0	4,563	437			
51720	County Planner	28,993	8,355	1,213	1,078	1,078	2,278	14,001	14,993			
51800	County Buildings	297,726	24,182	35,823	18,245	23,202	16,528	117,980	179,746			
51910	Preservation of Records	24,796	1,196	2,618	2,106	1,840	1,353	9,113	15,683			
52100	Accounting/Budgeting/Payroll	480,496	59,086	40,552	36,137	38,941	36,803	211,520	268,976			
52300	Property Assessor's Office	295,558	18,881	27,124	18,279	19,316	19,232	102,832	192,726			
52310	Reappraisal Program	101,884	5,096	8,024	5,748	6,827	6,556	32,250	69,634			
52400	County Trustee's Office	373,700	18,381	24,290	27,524	26,482	23,644	120,321	253,379			
52500	County Clerk's Office	443,548	26,310	40,408	27,115	30,161	52,234	176,227	267,321			
53100	Circuit Court	497,790	59,000	44,475	31,656	36,643	30,902	202,676	295,114			
53300	General Sessions	283,272	20,582	32,127	22,584	21,457	21,310	118,060	165,212			
53400	Chancery Court	320,133	37,347	31,850	21,067	22,420	22,955	135,639	184,494			
53600	District Attorney General	616,252	31,381	57,717	44,554	44,219	40,511	218,382	397,870			
53610	Public Defenders Office	52,405	650	2,095	6,940	3,388	2,636	15,709	36,696			
54110	Sheriff's Department	3,415,402	205,298	319,645	238,960	301,068	242,526	1,307,498	2,107,904			
54160	Admn Sexual Offenders	2,000	0	0	0	300	0	300	1,700			
54220	Workhouse	4,075,447	265,811	369,995	301,310	302,880	291,044	1,531,040	2,544,407			
54240	Juvenile Services	83,423	3,875	7,638	4,967	5,503	5,225	27,209	56,214			
54310	Fire Prevention and Control	231,000	0	0	0	0	186,000	186,000	45,000			
54410	Civil Defense (Emergency Mgmt)	148,849	6,113	10,764	7,592	8,171	7,479	40,119	108,730			
54420	Rescue Squad	36,000	0	0	0	0	0	0	36,000			
54490	Other Emergency Management	59,200	10,500	0	0	10,500	9,000	30,000	29,200			
54610	County Coroner/Medical Examiner	63,000	2,000	2,000	3,950	3,950	2,000	13,900	49,100			
55110	Health Department	173,581	6,990	11,185	8,381	10,705	6,252	43,513	130,068			
55120	Rabies and Animal Control	20,000	0	0	0	0	0	0	20,000			
55130	Ambulance/Emergency Medical Svs	365,000	13,750	13,750	13,750	13,750	13,750	68,750	296,250			
55170	Alcohol & Drug Programs	100,000	0	0	0	0	0	0	100,000			
55190	Other Local Health Services	86,473	4,167	9,163	5,864	6,416	8,038	33,648	52,825			
55720	Sanitation Education/Information	69,985	3,647	5,083	4,569	4,048	3,999	21,346	48,639			
56300	Senior Citizens Assistance	174,327	15,088	13,230	13,049	16,406	9,412	67,185	107,142			
56500	Libraries	178,713	10,220	18,502	12,563	16,846	12,587	70,718	107,995			
57100	Agriculture Extension Service	117,753	1,016	0	208	23,265	209	24,698	93,055			

Table 1: 2024-2025 Budgeted and Actual Expenditures by Fund and Major Category

Function	Description	Budget	July	August	Sept	Oct	Nov	YTD	Balance
57300	Forest Service	2,000	0	0	0	0	2,000	2,000	0
57500	Soil Conservation	109,624	5,720	10,352	7,264	8,010	7,408	38,755	70,869
58120	Industrial Development	120,000	0	11,676	14,945	17,065	11,452	55,137	64,863
58130	Housing & Urban Development	1,064,484	239,518	2,000	0	0	130,453	371,972	692,512
58190	Other Econ & Community Develop	65,062	0	0	0	0	102	102	64,960
58300	Veteran's Service	43,526	2,112	4,140	2,783	3,843	3,007	15,884	27,642
58400	Other Charges	1,097,591	417,714	4,996	200,204	15,185	30,309	668,407	429,184
58900	Tax Relief	45,000	1,796	50	0	4,881	4,159	10,886	34,114
91000	Capital Projects	833,502	7,352	0	9,682	3,227	0	20,261	813,241
	Total General Fund	17,736,587	1,659,127	1,289,588	1,179,448	1,121,561	1,345,597	6,586,795	11,149,792
Fund	Solid Waste (116)								
Function	Description	Budget	July	August	Sept	Oct	Nov	YTD	Balance
55731	Waste Pickup	2,919,152	182,606	157,379	117,247	212,477	82,483	752,193	2,166,959
	Total Solid Waste/Sanitation Fund	2,919,152	182,606	157,379	117,247	212,477	82,483	752,193	2,166,959
Fund	Drug Control (122)								
Function	Description	Budget	July	August	Sept	Oct	Nov	YTD	Balance
54150	Drug Enforcement	61,200	2,516	712	37,126	1,255	486	42,095	19,105
	Total Drug Control Fund	61,200	2,516	712	37,126	1,255	486	42,095	19,105
Fund	American Rescue Plan (127)								
Function	Description	Budget	July	August	Sept	Oct	Nov	YTD	Balance
58836	Local Assistance Fund	100,000	0	0	0	0	15,150	15,150	84,850
58831	Architects/Medical&Dental	74,553	0	6,460	15,144	15,265	0	36,869	37,784
91401	Capital Expenditures	9,908,037	1,488,689	249,430	264,796	1,076	0	2,003,990	7,904,047
	Total ARP Fund	10,082,690	1,488,689	255,890	279,940	16,341	15,150	2,056,009	8,026,680
Fund	Highway (131)								
Function	Description	Budget	July	August	Sept	Oct	Nov	YTD	Balance
61000	Administration	173,282	15,838	13,242	12,689	18,465	12,532	72,766	100,516
62000	Highway & Bridge Maint	1,921,467	91,956	137,156	89,193	449,239	78,552	846,096	1,075,371
63100	Equipment Operation & Maint	496,191	30,686	31,231	30,445	30,808	17,015	140,185	356,006
65000	Other Charges	98,800	43,614	2,827	2,877	3,227	462	53,006	45,794
66000	Employee Benefits	30,000	5,897	0	5,896	0	0	11,793	18,207
66000	Capital Outlay	1,598,132	10,000	1,000	1,131	361,294	0	373,425	1,224,707
99100	Transfers Out	40,000	0	0	0	0	0	0	40,000
	Total Highway/Public Works Fund	4,357,872	197,990	185,456	142,231	863,033	108,561	1,497,271	2,860,601
Fund	Debt Service (151)								
Function	Description	Budget	July	August	Sept	Oct	Nov	YTD	Balance
82110	General Government-Principal	1,005,000	0	0	85,000	100,000	0	185,000	820,000

Table 1: 2024-2025 Budgeted and Actual Expenditures by Fund and Major Category

Function	Description	Budget	July	August	Sept	Oct	Nov	YTD	Balance
82120	Highways & Streets-Principal	0	0	0	0	0	0	0	0
82130	Education-Principal	1,900,000	0	0	0	0	0	0	1,900,000
82210	General Government-Interest	126,595	0	0	32,654	4,561	0	37,216	89,379
82220	Highways & Streets-Interest	0	0	0	0	0	0	0	0
82230	Education-Interest	618,750	0	0	309,375	0	0	309,375	309,375
82310	General Government	8,000	53	39	43	132	0	266	7,734
	Total General Debt Service Fund	<u>3,658,345</u>	<u>53</u>	<u>39</u>	<u>427,072</u>	<u>104,693</u>	<u>0</u>	<u>531,857</u>	<u>3,126,488</u>
	Capital Projects (171)								
Function	Description	Budget	July	August	Sept	Oct	Nov	YTD	Balance
91190	General Government Projects	1,000,000	0	0	0	0	0	0	1,000,000
	Total Capital Projects Fund	<u>1,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000,000</u>
	Capital Projects-Highway (176)								
Function	Description	Budget	July	August	Sept	Oct	Nov	YTD	Balance
91200	Highway & Street Capital Projects	812,448	4	2,862	207,370	438,997	0	649,234	163,214
99100	Transfers Out	0	0	0	0	0	0	0	0
91200	Highway & Street Capital Projects	<u>812,448</u>	<u>4</u>	<u>2,862</u>	<u>207,370</u>	<u>438,997</u>	<u>0</u>	<u>649,234</u>	<u>163,214</u>

Table 2: 2024-2025 Budgeted and Actual Revenues by Fund and Major Category

Fiscal Year 2024-2025												
Month	General Fund (101)											
Fund	Description	Budget	July	August	Sept	Oct	Nov	YTD	Balance			
40100	County Property Taxes	8,683,151	75,741	29,038	33,901	353,789	1,444,987	1,937,355	6,745,796			
40200	County Local Option Taxes	473,000	1,007	39,206	41,721	44,362	30,287	156,583	316,417			
40300	Statutory Local Taxes	432,000	0	8,189	10,437	7,103	5,879	31,607	400,393			
41500	Permits	60,000	11,065	1,465	635	3,608	3,768	20,541	39,459			
42100	Circuit Court	72,000	0	9,517	9,062	11,197	10,372	40,148	31,852			
42300	General Sessions Court	9,650	0	1,197	1,438	1,921	1,193	5,748	3,902			
42400	Juvenile Court	8,100	0	1,012	677	489	199	2,376	5,724			
42500	Chancery Court	6,900	1,293	479	800	632	304	3,508	3,392			
43100	General Service Charges	6,500	0	500	566	639	565	2,270	4,230			
43300	Fees	98,000	6,491	7,026	7,530	6,266	3,805	31,119	66,881			
44100	Recurring Items	872,325	128,284	130,777	131,889	129,928	122,358	643,236	229,089			
44500	Nonrecurring Items	259,138	0	0	0	1,155	500	1,655	257,483			
45100	Excess Fees	595,000	1,147	95,000	0	27,000	105,000	228,147	366,853			
45500	Fees In Lieu Of Salary	848,000	0	277,288	80,849	84,264	83,313	525,714	322,286			
46100	General Government Grants	0	0	0	0	0	0	0	0			
46200	Public Safety Grants	1,200,891	0	0	975,000	113,159	39,137	1,127,295	73,596			
46300	Health And Welfare Grants	86,473	11,999	32,120	8,559	198	0	52,877	33,596			
46400	Public Works Grants	69,985	0	0	0	0	0	0	69,985			
46800	Other State Revenues	2,619,205	65,026	158,099	70,439	95,975	241,846	631,385	1,987,820			
47100	Federal Through State	484,121	0	1,079	34,994	259,460	48,230	343,764	140,357			
47600	Direct Federal Revenue	20,000	400	800	1,000	1,000	1,200	4,400	15,600			
48100	Other Governments	217,588	50	1,021	1,208	1,142	1,575	4,995	212,593			
48900	Other	40,068	0	40,895	58,307	0	0	99,201	-59,133			
49000	Other Sources (Non-Revenue)	40,000	0	0	0	0	0	0	40,000			
	Total General Fund	17,202,995	302,503	834,705	1,469,011	1,143,287	2,144,416	5,893,923	11,308,172			
Fund	Solid Waste (116)											
Function	Description	Budget	July	August	Sept	Oct	Nov	YTD	Balance			
40100	County Property Taxes	1,662,652	15,587	5,976	6,976	71,378	265,004	364,921	1,297,731			
43100	General Service Charges	728,000	104,161	66,718	55,580	77,652	52,527	356,638	371,362			
44100	Recurring Items	128,500	14,671	16,349	14,213	15,950	18,593	79,776	48,724			
44500	Nonrecurring Items	0	0	0	0	0	0	0	0			
46100	General Government Grants	10,000	0	4,751	0	0	0	4,751	5,249			
49000	Other Sources	390,000	0	0	0	0	0	0	390,000			
	Total Solid Waste Fund	2,919,152	134,419	93,793	76,770	164,980	336,125	806,086	2,113,066			
Fund	Drug Control (122)											
Function	Description	Budget	July	August	Sept	Oct	Nov	YTD	Balance			
42100	Circuit Court	9,700	475	274	18	48	523	1,337	8,363			
42300	General Sessions Court	9,500	760	178	335	853	89	2,215	7,285			
42900	Other Fines, Forfeitures & Penalties	20,000	387	0	653	0	12,561	13,601	6,400			
	Total Drug Control Fund	39,200	1,622	452	1,006	900	13,173	17,152	22,048			

Table 2: 2024-2025 Budgeted and Actual Revenues by Fund and Major Category

Fund	American Rescue Plan (127)	Budget	July	August	Sept	Oct	Nov	YTD	Balance
Function	Description								
47100	Federal Through State	5,703,129	293,777	716,616	183,262	576,922	0	1,770,577	3,932,553
47600	Direct Federal Revenue	0	0	0	0	0	0	0	0
	Total ARP Fund	<u>5,703,129</u>	<u>293,777</u>	<u>716,616</u>	<u>183,262</u>	<u>576,922</u>	<u>0</u>	<u>1,770,577</u>	<u>3,932,553</u>
Fund	Highway (131)								
Function	Description	Budget	July	August	Sept	Oct	Nov	YTD	Balance
40100	County Property Taxes	71,780	668	256	299	3,062	11,367	15,653	56,127
40200	County Local Option Taxes	40,000	0	0	0	16,535	0	16,535	23,465
40300	Statutory Local Taxes	133,000	0	0	0	0	0	0	133,000
44100	Recurring Items	3,000	1,387	0	0	0	482	1,869	1,131
44500	Nonrecurring Items	2,500	0	0	0	0	18,600	18,600	-16,100
46400	Public Works Grants	668,565	0	0	0	0	0	0	668,565
46800	Other State Revenues	2,539,963	2,192	225,522	228,164	225,190	226,151	907,219	1,632,744
47100	Federal Through State	0	0	0	0	0	0	0	0
49000	Other Sources	0	0	0	0	0	0	0	0
	Total Highway/Public Works Fund	<u>3,458,808</u>	<u>4,247</u>	<u>225,778</u>	<u>228,464</u>	<u>244,787</u>	<u>256,600</u>	<u>959,875</u>	<u>2,498,933</u>
Fund	Debt Service (151)								
Function	Description	Budget	July	August	Sept	Oct	Nov	YTD	Balance
40100	County Property Taxes	119,700	2,206	846	987	5,327	19,560	28,926	90,774
40200	County Local Option Taxes	357,500	0	70,276	66,736	58,423	64,823	260,258	97,242
44100	Recurring Items	1,000	2,660	2,606	2,652	2,661	2,444	13,022	-12,022
44500	Nonrecurring Items	2,518,750	0	0	309,375	0	0	309,375	2,209,375
49000	Other Sources (Non-Revenue)	145,600	0	0	0	0	0	0	145,600
	Total General Debt Service Fund	<u>3,142,550</u>	<u>4,866</u>	<u>73,728</u>	<u>379,750</u>	<u>66,411</u>	<u>86,827</u>	<u>611,580</u>	<u>2,530,970</u>
Fund	Capital Projects (171)								
Function	Description	Budget	July	August	Sept	Oct	Nov	YTD	Balance
49100	Bonds Issued	1,000,000	0	0	0	0	0	0	1,000,000
	Total Capital Projects Fund	<u>1,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000,000</u>
Fund	Capital Projects-Highway (176)								
Function	Description	Budget	July	August	Sept	Oct	Nov	YTD	Balance
40100	County Property Taxes	108,020	1,003	384	449	4,593	17,050	23,478	84,542
40200	County Local Option Taxes	715,000	0	70,276	66,736	58,423	64,823	260,258	454,742
	Total Highway Capital Projects Fund	<u>823,020</u>	<u>1,003</u>	<u>70,661</u>	<u>67,185</u>	<u>63,016</u>	<u>81,873</u>	<u>283,736</u>	<u>539,284</u>

Table 3: 2025 Budget Status Summary

Fiscal Year 2024-2025	
Month	November 2024

BUDGET AND ACTUALS

CASH BALANCE STATUS

Fund	General Fund (101)			Percent of Budget
		Budget	Actual	
	Appropriations	17,736,587	6,586,795	37.1%
	Revenues	17,202,095	5,893,923	34.3%
	Revenue Less Appn	-534,492	-692,872	

General Fund (101)	
Cash Balance	
Beginning Year	5,096,447
Ending Year	5,043,841
Change	-52,605

Fund	Solid Waste (116)			Percent of Budget
		Budget	Actual	
	Appropriations	2,919,152	752,193	25.8%
	Revenues	2,919,152	806,086	27.6%
	Revenue Less Appn	0	53,893	

Solid Waste (116)	
Cash Balance	
Beginning Year	1,575,037
Ending Year	1,580,213
Change	5,176

Fund	Drug Control (122)			Percent of Budget
		Budget	Actual	
	Appropriations	61,200	42,095	68.8%
	Revenues	39,200	17,152	43.8%
	Revenue Less Appn	-22,000	-24,942	

Drug Control (122)	
Cash Balance	
Beginning Year	45,123
Ending Year	20,049
Change	-25,074

Fund	American Rescue Plan (127)			Percent of Budget
		Budget	Actual	
	Appropriations	10,082,690	2,056,009	20.4%
	Revenues	5,703,129	1,770,577	31.0%
	Revenue Less Appn	-4,379,560	-285,432	

ARP (127)	
Cash Balance	
Beginning Year	4,002,651
Ending Year	3,717,218
Change	-285,433

Fund	Highway (131)			Percent of Budget
		Budget	Actual	
	Appropriations	4,357,872	1,497,271	34.4%
	Revenues	3,458,808	959,875	27.8%
	Revenue Less Appn	-899,064	-537,396	

Highway (131)	
Cash Balance	
Beginning Year	1,644,251
Ending Year	1,332,785
Change	-311,466

Fund	Debt Service (151)			Percent of Budget
		Budget	Actual	
	Appropriations	3,658,345	531,857	14.5%
	Revenues	3,142,550	611,580	19.5%
	Revenue Less Appn	-515,795	79,723	

Debt Service (151)	
Cash Balance	
Beginning Year	1,303,799
Ending Year	1,444,701
Change	140,902

Fund	Capital Projects (171)			Percent of Budget
		Budget	Actual	
	Appropriations	1,000,000	0	0.0%
	Revenues	1,000,000	0	0.0%
	Revenue Less Appn	0	0	

Capital Projects (171)	
Cash Balance	
Beginning Year	382
Ending Year	382
Change	0

Fund	Capital Projects-Highway (176)			Percent of Budget
		Budget	Actual	
	Appropriations	812,448	649,234	79.9%
	Revenues	823,020	283,736	34.5%
	Revenue Less Appn	10,572	-365,498	

Capital Projects-Highway (176)	
Cash Balance	
Beginning Year	722,675
Ending Year	397,725
Change	-324,951