

**FINANCE  
DIRECTOR  
REPORT**

# Claiborne County Finance Department



## Finance Director's Report on 2025 Budget Status

To: County Commission

From: Eric Pearson, Finance Director

Date: 1/6/2024

Subject: 2025 Budget Status through December 31, 2024

This report summarizes the County's 2025 budget actuals through the first half of the fiscal year, from July 1, 2024 through December 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 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 December 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 50% of the fiscal year.

The General Fund (Fund 101) expenditures are 44.6% of budget and revenues are 50.6% of budget. In FY 2024, these percentages were 43.4% and 40.9%, respectively. In FY 2025, revenues exceed expenditures by approximately \$779,553. One reason for this is higher property tax collection in FY 2025. In FY 2024, property tax revenue was at 33.6% of budget in December. In FY 2025, property tax revenue is at 49.8% of budget in December. Other revenue improvements in FY 2025 include an increased SRO Grant (+\$75,000), increased fees from officials (+\$333,080), and increased 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 December is \$6,293,251. However, if we exclude restricted cash (revenue that is restricted to specific purposes and not available for general expenses), the cash balance is \$3.3 million, or 18.4% of budgeted appropriations. The cash balance should improve through February as property tax collections occur.

The Solid Waste Fund (Fund 116) expenditures are 31.7% of budget and revenues are 59.6% of budget. Revenue exceeds expenditures by about \$815,399. This is in part the result of increased property tax collections: in FY 2025 collections are at 51% of budget, similar to in FY 24 which were at 33.8% 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 occurred and the truck has been purchased. The Fund's cash balance is \$2,320,571. 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 26.5% of budget and revenues are 31% of budget. Expenditures exceed revenue by about \$900,626. 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 39.6% of budget and revenues are 34.7% of budget. Expenditures exceed revenues by about \$528,459. In FY 2024 through December, expenditures were 47.3% of budget and revenues were 55.7% of budget. Expenditures are lower in part because of less capital construction, and revenue is lower due to lower State Aid revenue, through December, 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 (\$1.34 million) if needed for unanticipated expenditure needs.

The Debt Service Fund (Fund 151) expenditures are 14.6% of budget and revenues are 22.3% of budget, similar to FY 2024. Revenues exceeded expenditures by about \$166,249. 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 \$1.53 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 81.4% of budget and revenues are 44.3% of budget. Expenditures exceed revenue by about \$296,704. 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 \$466,859 if needed for unanticipated expenditures.

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

| Fiscal Year 2024-2025 |                                  |           |         |         |         |         |         |         |           |           |  |  |  |
|-----------------------|----------------------------------|-----------|---------|---------|---------|---------|---------|---------|-----------|-----------|--|--|--|
| Month                 | Dec-24                           |           |         |         |         |         |         |         |           |           |  |  |  |
| Fund                  | General Fund (101)               |           |         |         |         |         |         |         |           |           |  |  |  |
| Function              | Description                      | Budget    | July    | August  | Sept    | Oct     | Nov     | Dec     | YTD       | Balance   |  |  |  |
| 51100                 | County Commission                | 187,506   | 11,516  | 11,719  | 11,718  | 10,605  | 10,763  | 11,527  | 67,848    | 119,658   |  |  |  |
| 51210                 | Board of Equalization            | 7,025     | 0       | 0       | 0       | 0       | 0       | 0       | 0         | 7,025     |  |  |  |
| 51220                 | Beer Board                       | 2,500     | 0       | 525     | 525     | 0       | 0       | 0       | 1,050     | 1,450     |  |  |  |
| 51230                 | Budget and Finance Committee     | 32,232    | 0       | 0       | 0       | 0       | 0       | 0       | 0         | 32,232    |  |  |  |
| 51300                 | County Executive                 | 224,627   | 22,488  | 21,819  | 17,262  | 17,140  | 18,577  | 16,284  | 113,570   | 111,057   |  |  |  |
| 51400                 | County Attorney                  | 65,461    | 3,432   | 6,520   | 4,394   | 4,865   | 10,168  | 4,489   | 33,869    | 31,592    |  |  |  |
| 51500                 | Election Commission              | 353,879   | 36,707  | 58,349  | 15,024  | 18,040  | 48,888  | 24,010  | 201,018   | 152,861   |  |  |  |
| 51600                 | Register of Deeds                | 260,862   | 40,288  | 26,172  | 17,451  | 19,390  | -4,961  | 17,702  | 116,043   | 144,819   |  |  |  |
| 51710                 | Planning & Community Development | 5,000     | 2,563   | 2,000   | 0       | 0       | 0       | 0       | 4,563     | 437       |  |  |  |
| 51720                 | County Planner                   | 28,993    | 8,355   | 1,213   | 1,078   | 1,078   | 2,278   | 0       | 14,001    | 14,993    |  |  |  |
| 51800                 | County Buildings                 | 297,726   | 24,182  | 35,823  | 18,245  | 23,202  | 17,414  | 18,244  | 137,109   | 160,617   |  |  |  |
| 51910                 | Preservation of Records          | 24,796    | 1,196   | 2,618   | 2,106   | 1,840   | 1,888   | 1,353   | 11,000    | 13,796    |  |  |  |
| 52100                 | Accounting/Budgeting/Payroll     | 480,496   | 59,086  | 40,552  | 36,137  | 38,941  | 36,914  | 35,736  | 247,367   | 233,129   |  |  |  |
| 52300                 | Property Assessor's Office       | 295,558   | 18,881  | 27,124  | 18,279  | 19,316  | 19,232  | 18,813  | 121,644   | 173,914   |  |  |  |
| 52310                 | Reappraisal Program              | 101,884   | 5,096   | 8,024   | 5,748   | 6,827   | 6,556   | 7,010   | 39,260    | 62,624    |  |  |  |
| 52400                 | County Trustee's Office          | 373,700   | 18,381  | 24,290  | 27,524  | 26,482  | 48,091  | 23,647  | 168,416   | 205,284   |  |  |  |
| 52500                 | County Clerk's Office            | 443,548   | 26,310  | 40,408  | 27,115  | 30,161  | 52,588  | 27,647  | 204,228   | 239,320   |  |  |  |
| 53100                 | Circuit Court                    | 497,790   | 59,000  | 44,475  | 31,656  | 36,643  | 32,086  | 31,833  | 235,693   | 262,097   |  |  |  |
| 53300                 | General Sessions                 | 283,272   | 20,582  | 32,127  | 22,584  | 21,457  | 21,336  | 20,528  | 138,615   | 144,657   |  |  |  |
| 53400                 | Chancery Court                   | 320,133   | 37,347  | 31,850  | 22,067  | 22,420  | 22,955  | 22,522  | 158,161   | 161,972   |  |  |  |
| 53600                 | District Attorney General        | 616,302   | 31,381  | 57,717  | 44,554  | 44,219  | 40,511  | 40,166  | 258,547   | 357,755   |  |  |  |
| 53610                 | Public Defenders Office          | 52,405    | 650     | 2,095   | 6,940   | 3,388   | 2,818   | 2,797   | 18,687    | 33,718    |  |  |  |
| 54110                 | Sheriff's Department             | 3,481,141 | 205,298 | 319,645 | 238,960 | 301,068 | 279,049 | 277,554 | 1,621,575 | 1,859,566 |  |  |  |
| 54160                 | Admn Sexual Offenders            | 2,000     | 0       | 0       | 0       | 300     | 0       | 0       | 300       | 1,700     |  |  |  |
| 54220                 | Workhouse                        | 4,100,127 | 265,811 | 369,995 | 301,310 | 302,880 | 308,337 | 249,846 | 1,798,178 | 2,301,949 |  |  |  |
| 54240                 | Juvenile Services                | 83,423    | 3,875   | 7,638   | 4,967   | 5,503   | 5,225   | 11,557  | 38,766    | 44,657    |  |  |  |
| 54310                 | Fire Prevention and Control      | 231,000   | 0       | 0       | 0       | 0       | 186,000 | 0       | 186,000   | 45,000    |  |  |  |
| 54410                 | Civil Defense (Emergency Mgmt)   | 148,849   | 6,113   | 10,764  | 7,592   | 8,171   | 8,307   | 7,519   | 48,466    | 100,383   |  |  |  |
| 54420                 | Rescue Squad                     | 36,000    | 0       | 0       | 0       | 0       | 0       | 0       | 0         | 36,000    |  |  |  |
| 54490                 | Other Emergency Management       | 59,200    | 10,500  | 0       | 0       | 10,500  | 9,000   | 0       | 30,000    | 29,200    |  |  |  |
| 54610                 | County Coroner/Medical Examiner  | 63,000    | 2,000   | 2,000   | 3,950   | 3,950   | 2,000   | 5,900   | 19,800    | 43,200    |  |  |  |
| 55110                 | Health Department                | 173,581   | 6,990   | 11,185  | 8,381   | 10,705  | 7,872   | 5,994   | 51,127    | 122,454   |  |  |  |
| 55120                 | Rabies and Animal Control        | 20,000    | 0       | 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  | 13,750  | 82,500    | 282,500   |  |  |  |
| 55170                 | Alcohol & Drug Programs          | 100,000   | 0       | 0       | 0       | 0       | 0       | 0       | 0         | 100,000   |  |  |  |
| 55190                 | Other Local Health Services      | 86,473    | 4,167   | 9,163   | 5,864   | 6,416   | 8,323   | 7,102   | 41,035    | 45,438    |  |  |  |
| 55720                 | Sanitation Education/Information | 69,985    | 3,647   | 5,083   | 4,569   | 4,048   | 3,999   | 6,045   | 27,391    | 42,594    |  |  |  |
| 56300                 | Senior Citizens Assistance       | 194,327   | 15,088  | 13,230  | 13,049  | 16,406  | 10,631  | 18,583  | 86,987    | 107,340   |  |  |  |
| 56500                 | Libraries                        | 178,713   | 10,220  | 18,502  | 12,563  | 16,846  | 13,136  | 12,370  | 83,638    | 95,075    |  |  |  |
| 57100                 | Agriculture Extension Service    | 117,753   | 1,016   | 0       | 208     | 23,265  | 209     | 8,137   | 32,835    | 84,918    |  |  |  |
| 57300                 | Forest Service                   | 2,000     | 0       | 0       | 0       | 0       | 2,000   | 0       | 2,000     | 0         |  |  |  |
| 57500                 | Soil Conservation                | 109,624   | 5,720   | 10,352  | 7,264   | 8,010   | 7,408   | 7,408   | 46,163    | 63,461    |  |  |  |

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

| Function        | Description                              | Budget            | July             | August           | Sept             | Oct              | Nov              | Dec              | YTD              | Balance          |
|-----------------|--|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 58120           | Industrial Development                   | 120,000           | 0                | 11,676           | 14,945           | 17,065           | 11,452           | 9,901            | 65,038           | 54,962           |
| 58130           | Housing & Urban Development              | 1,064,484         | 239,518          | 2,000            | 0                | 0                | 130,453          | 0                | 371,972          | 692,512          |
| 58190           | Other Econ & Community Develop           | 65,062            | 0                | 0                | 0                | 0                | 102              | 1,235            | 1,336            | 63,726           |
| 58300           | Veteran's Service                        | 43,526            | 2,112            | 4,140            | 2,783            | 3,843            | 3,007            | 2,842            | 18,726           | 24,800           |
| 58400           | Other Charges                            | 1,097,591         | 417,714          | 4,996            | 200,204          | 15,185           | 62,713           | 68,187           | 768,997          | 328,594          |
| 58900           | Tax Relief                               | 45,000            | 1,796            | 50               | 0                | 4,881            | 5,182            | 3,600            | 15,509           | 29,491           |
| 91000           | Capital Projects                         | 880,763           | 7,352            | 0                | 9,682            | 3,227            | 57,870           | 173,651          | 251,782          | 628,981          |
|                 | <b>Total General Fund</b>                | <b>17,894,317</b> | <b>1,650,127</b> | <b>1,289,588</b> | <b>1,179,448</b> | <b>1,121,561</b> | <b>1,524,126</b> | <b>1,215,486</b> | <b>7,980,810</b> | <b>9,913,507</b> |
|                 |  |                   |                  |                  |                  |                  |                  |                  |                  |                  |
|                 |  |                   |                  |                  |                  |                  |                  |                  |                  |                  |
| <b>Fund</b>     | <b>Solid Waste (116)</b>                 |                   |                  |                  |                  |                  |                  |                  |                  |                  |
| <b>Function</b> | <b>Description</b>                       | <b>Budget</b>     | <b>July</b>      | <b>August</b>    | <b>Sept</b>      | <b>Oct</b>       | <b>Nov</b>       | <b>Dec</b>       | <b>YTD</b>       | <b>Balance</b>   |
| 55731           | Waste Pickup                             | 2,919,152         | 182,606          | 157,379          | 117,247          | 212,477          | 164,371          | 90,080           | 924,161          | 1,994,991        |
|                 | <b>Total Solid Waste/Sanitation Fund</b> | <b>2,919,152</b>  | <b>182,606</b>   | <b>157,379</b>   | <b>117,247</b>   | <b>212,477</b>   | <b>164,371</b>   | <b>90,080</b>    | <b>924,161</b>   | <b>1,994,991</b> |
|                 |  |                   |                  |                  |                  |                  |                  |                  |                  |                  |
| <b>Fund</b>     | <b>Drug Control (122)</b>                |                   |                  |                  |                  |                  |                  |                  |                  |                  |
| <b>Function</b> | <b>Description</b>                       | <b>Budget</b>     | <b>July</b>      | <b>August</b>    | <b>Sept</b>      | <b>Oct</b>       | <b>Nov</b>       | <b>Dec</b>       | <b>YTD</b>       | <b>Balance</b>   |
| 54150           | Drug Enforcement                         | 61,200            | 2,516            | 712              | 37,126           | 1,255            | 617              | 3                | 42,229           | 18,971           |
|                 | <b>Total Drug Control Fund</b>           | <b>61,200</b>     | <b>2,516</b>     | <b>712</b>       | <b>37,126</b>    | <b>1,255</b>     | <b>617</b>       | <b>3</b>         | <b>42,229</b>    | <b>18,971</b>    |
|                 |  |                   |                  |                  |                  |                  |                  |                  |                  |                  |
| <b>Fund</b>     | <b>American Rescue Plan (127)</b>        |                   |                  |                  |                  |                  |                  |                  |                  |                  |
| <b>Function</b> | <b>Description</b>                       | <b>Budget</b>     | <b>July</b>      | <b>August</b>    | <b>Sept</b>      | <b>Oct</b>       | <b>Nov</b>       | <b>Dec</b>       | <b>YTD</b>       | <b>Balance</b>   |
| 58836           | Local Assistance Fund                    | 100,000           | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 100,000          |
| 58831           | Architects/Medical&Dental                | 74,653            | 0                | 6,460            | 15,144           | 15,265           | 15,150           | 0                | 52,019           | 22,633           |
| 91401           | Capital Expenditures                     | 9,908,037         | 1,488,689        | 249,430          | 264,796          | 1,076            | 0                | 615,193          | 2,619,183        | 7,288,854        |
|                 | <b>Total ARP Fund</b>                    | <b>10,082,690</b> | <b>1,488,689</b> | <b>255,890</b>   | <b>279,940</b>   | <b>16,341</b>    | <b>15,150</b>    | <b>615,193</b>   | <b>2,671,202</b> | <b>7,411,487</b> |
|                 |  |                   |                  |                  |                  |                  |                  |                  |                  |                  |
| <b>Fund</b>     | <b>Highway (131)</b>                     |                   |                  |                  |                  |                  |                  |                  |                  |                  |
| <b>Function</b> | <b>Description</b>                       | <b>Budget</b>     | <b>July</b>      | <b>August</b>    | <b>Sept</b>      | <b>Oct</b>       | <b>Nov</b>       | <b>Dec</b>       | <b>YTD</b>       | <b>Balance</b>   |
| 61000           | Administration                           | 173,282           | 15,838           | 13,242           | 12,689           | 18,465           | 13,022           | 11,819           | 85,075           | 88,207           |
| 62000           | Highway & Bridge Maint                   | 1,921,467         | 91,956           | 137,156          | 89,193           | 449,239          | 96,018           | 123,770          | 987,333          | 934,134          |
| 63100           | Equipment Operation & Maint              | 496,191           | 30,686           | 31,231           | 30,445           | 30,808           | 30,368           | 11,051           | 164,589          | 331,602          |
| 65000           | Other Charges                            | 98,800            | 43,614           | 2,827            | 2,877            | 3,227            | 3,281            | 3,406            | 59,231           | 39,569           |
| 66000           | Employee Benefits                        | 30,000            | 5,897            | 0                | 5,896            | 0                | 0                | 5,896            | 17,689           | 12,311           |
| 68000           | Capital Outlay                           | 1,598,132         | 10,000           | 1,000            | 1,131            | 361,294          | 0                | 0                | 373,425          | 1,224,707        |
| 99100           | Transfers Out                            | 40,000            | 0                | 0                | 0                | 0                | 0                | 40,000           | 40,000           | 0                |
|                 | <b>Total Highway/Public Works Fund</b>   | <b>4,357,872</b>  | <b>197,990</b>   | <b>185,456</b>   | <b>142,231</b>   | <b>863,033</b>   | <b>142,689</b>   | <b>195,943</b>   | <b>1,727,342</b> | <b>2,630,530</b> |
|                 |  |                   |                  |                  |                  |                  |                  |                  |                  |                  |
| <b>Fund</b>     | <b>Debt Service (151)</b>                |                   |                  |                  |                  |                  |                  |                  |                  |                  |
| <b>Function</b> | <b>Description</b>                       | <b>Budget</b>     | <b>July</b>      | <b>August</b>    | <b>Sept</b>      | <b>Oct</b>       | <b>Nov</b>       | <b>Dec</b>       | <b>YTD</b>       | <b>Balance</b>   |
| 82110           | General Government-Principal             | 1,005,000         | 0                | 0                | 85,000           | 100,000          | 0                | 0                | 185,000          | 820,000          |
| 82120           | Highways & Streets-Principal             | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| 82130           | Education-Principal                      | 1,900,000         | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 1,900,000        |
| 82210           | General Government-Interest              | 126,595           | 0                | 0                | 32,654           | 4,561            | 0                | 0                | 37,216           | 89,379           |
| 82220           | Highways & Streets-Interest              | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| 82230           | Education-Interest                       | 618,750           | 0                | 0                | 309,375          | 0                | 0                | 0                | 309,375          | 309,375          |

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

| Function        | Description                           | Budget           | July        | August        | Sept           | Oct            | Nov           | Dec        | YTD            | Balance          |
|-----------------|---------------------------------------|------------------|-------------|---------------|----------------|----------------|---------------|------------|----------------|------------------|
| 82310           | General Government                    | 8,000            | 53          | 39            | 43             | 132            | 415           | 733        | 1,415          | 6,585            |
|                 | 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>415</u>    | <u>733</u> | <u>533,006</u> | <u>3,125,339</u> |
| <b>Fund</b>     | <b>Capital Projects (171)</b>         |                  |             |               |                |                |               |            |                |                  |
| <b>Function</b> | <b>Description</b>                    | <b>Budget</b>    | <b>July</b> | <b>August</b> | <b>Sept</b>    | <b>Oct</b>     | <b>Nov</b>    | <b>Dec</b> | <b>YTD</b>     | <b>Balance</b>   |
| 91190           | General Government Projects           | 1,000,000        | 0           | 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>0</u>       | <u>1,000,000</u> |
| <b>Fund</b>     | <b>Capital Projects-Highway (176)</b> |                  |             |               |                |                |               |            |                |                  |
| <b>Function</b> | <b>Description</b>                    | <b>Budget</b>    | <b>July</b> | <b>August</b> | <b>Sept</b>    | <b>Oct</b>     | <b>Nov</b>    | <b>Dec</b> | <b>YTD</b>     | <b>Balance</b>   |
| 91200           | Highway & Street Capital Projects     | 812,448          | 4           | 2,862         | 207,370        | 438,997        | 11,439        | 621        | 661,294        | 151,154          |
| 99100           | Transfers Out                         | 0                | 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>11,439</u> | <u>621</u> | <u>661,294</u> | <u>151,154</u>   |

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

| Fiscal Year 2024-2025 |                                      |            |         |         |           |           |           |           |           |           |         |  |
|-----------------------|--------------------------------------|------------|---------|---------|-----------|-----------|-----------|-----------|-----------|-----------|---------|--|
| Month                 |                                      |            |         |         |           |           |           |           |           |           | Dec-24  |  |
| Fund                  | General Fund (101)                   |            |         |         |           |           |           |           |           |           | Balance |  |
| Function              | Description                          | Budget     | July    | August  | Sept      | Oct       | Nov       | Dec       | YTD       | Balance   |         |  |
| 40100                 | County Property Taxes                | 8,683,151  | 75,741  | 29,038  | 33,901    | 353,789   | 1,444,887 | 2,390,076 | 4,327,431 | 4,355,720 |         |  |
| 40200                 | County Local Option Taxes            | 473,000    | 1,007   | 39,206  | 41,721    | 44,362    | 30,287    | 22,860    | 179,443   | 293,557   |         |  |
| 40300                 | Statutory Local Taxes                | 432,000    | 0       | 8,189   | 10,437    | 7,103     | 5,879     | 6,102     | 37,710    | 394,290   |         |  |
| 41500                 | Permits                              | 60,000     | 11,065  | 1,465   | 635       | 3,608     | 3,768     | 9,214     | 29,755    | 30,245    |         |  |
| 42100                 | Circuit Court                        | 72,000     | 0       | 9,517   | 9,062     | 11,197    | 10,372    | 4,632     | 44,780    | 27,220    |         |  |
| 42300                 | General Sessions Court               | 9,650      | 0       | 1,197   | 1,438     | 1,921     | 1,193     | 1,001     | 6,749     | 2,901     |         |  |
| 42400                 | Juvenile Court                       | 8,100      | 0       | 1,012   | 677       | 489       | 199       | 812       | 3,188     | 4,912     |         |  |
| 42500                 | Chancery Court                       | 6,900      | 1,293   | 479     | 800       | 632       | 304       | 531       | 4,039     | 2,861     |         |  |
| 43100                 | General Service Charges              | 6,500      | 0       | 500     | 566       | 639       | 565       | 1,636     | 3,905     | 2,595     |         |  |
| 43300                 | Fees                                 | 98,000     | 6,491   | 7,026   | 7,530     | 6,266     | 3,805     | 7,586     | 38,704    | 59,296    |         |  |
| 44100                 | Recurring Items                      | 872,325    | 128,284 | 130,777 | 131,889   | 129,928   | 122,358   | 133,932   | 777,169   | 95,156    |         |  |
| 44500                 | Nonrecurring Items                   | 259,138    | 0       | 0       | 0         | 1,155     | 500       | 0         | 1,655     | 257,483   |         |  |
| 45100                 | Excess Fees                          | 595,000    | 1,147   | 95,000  | 0         | 27,000    | 105,000   | 90,000    | 318,147   | 276,853   |         |  |
| 45500                 | Fees In Lieu Of Salary               | 848,000    | 0       | 277,288 | 80,849    | 84,264    | 83,313    | 70,401    | 596,115   | 251,885   |         |  |
| 46100                 | General Government Grants            | 0          | 0       | 0       | 0         | 0         | 0         | 0         | 0         | 0         |         |  |
| 46200                 | Public Safety Grants                 | 1,313,891  | 0       | 0       | 975,000   | 113,159   | 39,137    | 0         | 1,127,295 | 186,596   |         |  |
| 46300                 | Health And Welfare Grants            | 86,473     | 11,999  | 32,120  | 8,559     | 198       | 0         | 25,610    | 78,486    | 7,987     |         |  |
| 46400                 | Public Works Grants                  | 69,985     | 0       | 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   | 60,826    | 692,211   | 1,926,994 |         |  |
| 47100                 | Federal Through State                | 484,121    | 0       | 1,079   | 34,994    | 259,460   | 48,230    | 0         | 343,764   | 140,357   |         |  |
| 47600                 | Direct Federal Revenue               | 20,000     | 400     | 800     | 1,000     | 1,000     | 1,200     | 400       | 4,800     | 15,200    |         |  |
| 48100                 | Other Governments                    | 217,588    | 50      | 1,021   | 1,208     | 1,142     | 1,575     | 822       | 5,817     | 211,771   |         |  |
| 48900                 | Other                                | 40,068     | 0       | 40,895  | 58,307    | 0         | 0         | 0         | 99,201    | -59,133   |         |  |
| 49000                 | Other Sources (Non-Revenue)          | 40,000     | 0       | 0       | 0         | 0         | 0         | 40,000    | 40,000    | 0         |         |  |
|                       | Total General Fund                   | 17,315,095 | 302,503 | 834,705 | 1,469,011 | 1,143,287 | 2,144,416 | 2,866,440 | 8,760,363 | 8,554,732 |         |  |
| Fund                  | Solid Waste (116)                    |            |         |         |           |           |           |           |           |           |         |  |
| Function              | Description                          | Budget     | July    | August  | Sept      | Oct       | Nov       | Dec       | YTD       | Balance   |         |  |
| 40100                 | County Property Taxes                | 1,662,652  | 15,587  | 5,976   | 6,976     | 71,378    | 265,004   | 483,424   | 848,345   | 814,307   |         |  |
| 43100                 | General Service Charges              | 728,000    | 104,161 | 66,718  | 55,580    | 77,652    | 52,527    | 48,723    | 405,361   | 322,639   |         |  |
| 44100                 | Recurring Items                      | 128,500    | 14,671  | 16,349  | 14,213    | 15,950    | 18,593    | 11,327    | 91,103    | 37,397    |         |  |
| 44500                 | Nonrecurring Items                   | 0          | 0       | 0       | 0         | 0         | 0         | 0         | 0         | 0         |         |  |
| 46100                 | General Government Grants            | 10,000     | 0       | 4,751   | 0         | 0         | 0         | 0         | 4,751     | 5,249     |         |  |
| 49000                 | Other Sources                        | 390,000    | 0       | 0       | 0         | 0         | 0         | 390,000   | 390,000   | 0         |         |  |
|                       | Total Solid Waste Fund               | 2,919,152  | 134,419 | 93,793  | 76,770    | 164,980   | 336,125   | 933,474   | 1,739,560 | 1,179,592 |         |  |
| Fund                  | Drug Control (122)                   |            |         |         |           |           |           |           |           |           |         |  |
| Function              | Description                          | Budget     | July    | August  | Sept      | Oct       | Nov       | Dec       | YTD       | Balance   |         |  |
| 42100                 | Circuit Court                        | 9,700      | 475     | 274     | 18        | 48        | 523       | 0         | 1,337     | 8,363     |         |  |
| 42300                 | General Sessions Court               | 9,500      | 760     | 178     | 335       | 853       | 89        | 273       | 2,488     | 7,012     |         |  |
| 42900                 | Other Fines, Forfeitures & Penalties | 20,000     | 387     | 0       | 653       | 0         | 12,561    | 0         | 13,601    | 6,400     |         |  |
|                       | Total Drug Control Fund              | 39,200     | 1,622   | 452     | 1,006     | 900       | 13,173    | 273       | 17,425    | 21,775    |         |  |

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

| Fund            | American Rescue Plan (127)                 | Budget           | July           | August         | Sept           | Oct            | Nov            | Dec            | YTD              | Balance          |
|-----------------|--|------------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|
| <b>Function</b> | <b>Description</b>                         |                  |                |                |                |                |                |                |                  |                  |
| 47100           | Federal Through State                      | 5,703,129        | 293,777        | 716,616        | 183,262        | 576,922        | 0              | 0              | 1,770,577        | 3,932,553        |
| 47600           | Direct Federal Revenue                     | 0                | 0              | 0              | 0              | 0              | 0              | 0              | 0                | 0                |
|                 | <b>Total ARP Fund</b>                      | <b>5,703,129</b> | <b>293,777</b> | <b>716,616</b> | <b>183,262</b> | <b>576,922</b> | <b>0</b>       | <b>0</b>       | <b>1,770,577</b> | <b>3,932,553</b> |
| <b>Fund</b>     | <b>Highway (131)</b>                       |                  |                |                |                |                |                |                |                  |                  |
| <b>Function</b> | <b>Description</b>                         | <b>Budget</b>    | <b>July</b>    | <b>August</b>  | <b>Sept</b>    | <b>Oct</b>     | <b>Nov</b>     | <b>Dec</b>     | <b>YTD</b>       | <b>Balance</b>   |
| 40100           | County Property Taxes                      | 71,780           | 668            | 256            | 299            | 3,062          | 11,367         | 20,736         | 36,388           | 35,392           |
| 40200           | County Local Option Taxes                  | 40,000           | 0              | 0              | 0              | 16,535         | 0              | 0              | 16,535           | 23,465           |
| 40300           | Statutory Local Taxes                      | 133,000          | 0              | 0              | 0              | 0              | 0              | 4,404          | 4,404            | 128,596          |
| 44100           | Recurring Items                            | 3,000            | 1,387          | 0              | 0              | 0              | 482            | 12             | 1,881            | 1,119            |
| 44500           | Nonrecurring Items                         | 2,500            | 0              | 0              | 0              | 0              | 18,600         | 0              | 18,600           | -16,100          |
| 46400           | Public Works Grants                        | 668,565          | 0              | 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        | 213,856        | 1,121,075        | 1,418,888        |
| 47100           | Federal Through State                      | 0                | 0              | 0              | 0              | 0              | 0              | 0              | 0                | 0                |
| 49000           | Other Sources                              | 0                | 0              | 0              | 0              | 0              | 0              | 0              | 0                | 0                |
|                 | <b>Total Highway/Public Works Fund</b>     | <b>3,458,808</b> | <b>4,247</b>   | <b>225,778</b> | <b>228,464</b> | <b>244,787</b> | <b>256,500</b> | <b>239,008</b> | <b>1,198,883</b> | <b>2,259,925</b> |
| <b>Fund</b>     | <b>Debt Service (151)</b>                  |                  |                |                |                |                |                |                |                  |                  |
| <b>Function</b> | <b>Description</b>                         | <b>Budget</b>    | <b>July</b>    | <b>August</b>  | <b>Sept</b>    | <b>Oct</b>     | <b>Nov</b>     | <b>Dec</b>     | <b>YTD</b>       | <b>Balance</b>   |
| 40100           | County Property Taxes                      | 119,700          | 2,206          | 846            | 987            | 5,327          | 19,560         | 35,465         | 64,391           | 55,309           |
| 40200           | County Local Option Taxes                  | 357,500          | 0              | 70,276         | 66,736         | 58,423         | 64,823         | 49,751         | 310,009          | 47,491           |
| 44100           | Recurring Items                            | 1,000            | 2,660          | 2,606          | 2,652          | 2,661          | 2,444          | 2,459          | 15,481           | -14,481          |
| 44500           | Nonrecurring Items                         | 2,518,750        | 0              | 0              | 309,375        | 0              | 0              | 0              | 309,375          | 2,209,375        |
| 49000           | Other Sources (Non-Revenue)                | 145,600          | 0              | 0              | 0              | 0              | 0              | 0              | 0                | 145,600          |
|                 | <b>Total General Debt Service Fund</b>     | <b>3,142,550</b> | <b>4,866</b>   | <b>73,728</b>  | <b>379,750</b> | <b>66,411</b>  | <b>86,827</b>  | <b>87,675</b>  | <b>699,255</b>   | <b>2,443,295</b> |
| <b>Fund</b>     | <b>Capital Projects (171)</b>              |                  |                |                |                |                |                |                |                  |                  |
| <b>Function</b> | <b>Description</b>                         | <b>Budget</b>    | <b>July</b>    | <b>August</b>  | <b>Sept</b>    | <b>Oct</b>     | <b>Nov</b>     | <b>Dec</b>     | <b>YTD</b>       | <b>Balance</b>   |
| 49100           | Bonds Issued                               | 1,000,000        | 0              | 0              | 0              | 0              | 0              | 0              | 0                | 1,000,000        |
|                 | <b>Total Capital Projects Fund</b>         | <b>1,000,000</b> | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>         | <b>1,000,000</b> |
| <b>Fund</b>     | <b>Capital Projects-Highway (176)</b>      |                  |                |                |                |                |                |                |                  |                  |
| <b>Function</b> | <b>Description</b>                         | <b>Budget</b>    | <b>July</b>    | <b>August</b>  | <b>Sept</b>    | <b>Oct</b>     | <b>Nov</b>     | <b>Dec</b>     | <b>YTD</b>       | <b>Balance</b>   |
| 40100           | County Property Taxes                      | 108,020          | 1,003          | 384            | 449            | 4,593          | 17,050         | 31,103         | 54,581           | 53,439           |
| 40200           | County Local Option Taxes                  | 715,000          | 0              | 70,276         | 66,736         | 58,423         | 64,823         | 49,751         | 310,009          | 404,991          |
|                 | <b>Total Highway Capital Projects Fund</b> | <b>823,020</b>   | <b>1,003</b>   | <b>70,661</b>  | <b>67,185</b>  | <b>63,016</b>  | <b>81,873</b>  | <b>80,854</b>  | <b>364,590</b>   | <b>458,430</b>   |



### Table 3: 2025 Budget Status Summary

|                              |                      |
|------------------------------|----------------------|
| <b>Fiscal Year 2024-2025</b> |                      |
| <b>Month</b>                 | <b>December 2024</b> |

#### BUDGET AND ACTUALS

#### CASH BALANCE STATUS

| Fund | General Fund (101) |            |           | Percent of Budget |
|------|--------------------|------------|-----------|-------------------|
|      |                    | Budget     | Actual    |                   |
|      | Appropriations     | 17,894,317 | 7,980,810 | 44.6%             |
|      | Revenues           | 17,315,095 | 8,760,363 | 50.6%             |
|      | Revenue Less Appn  | -579,222   | 779,553   |                   |

| General Fund (101)  |           |
|---------------------|-----------|
| <b>Cash Balance</b> |           |
| Beginning Year      | 5,096,447 |
| Ending Year         | 6,293,251 |
| Change              | 1,196,804 |

| Fund | Solid Waste (116) |           |           | Percent of Budget |
|------|-------------------|-----------|-----------|-------------------|
|      |                   | Budget    | Actual    |                   |
|      | Appropriations    | 2,919,152 | 924,161   | 31.7%             |
|      | Revenues          | 2,919,152 | 1,739,560 | 59.6%             |
|      | Revenue Less Appn | 0         | 815,399   |                   |

| Solid Waste (116)   |           |
|---------------------|-----------|
| <b>Cash Balance</b> |           |
| Beginning Year      | 1,575,037 |
| Ending Year         | 2,320,571 |
| Change              | 745,534   |

| Fund | Drug Control (122) |         |         | Percent of Budget |
|------|--------------------|---------|---------|-------------------|
|      |                    | Budget  | Actual  |                   |
|      | Appropriations     | 61,200  | 42,229  | 69.0%             |
|      | Revenues           | 39,200  | 17,425  | 44.5%             |
|      | Revenue Less Appn  | -22,000 | -24,804 |                   |

| Drug Control (122)  |         |
|---------------------|---------|
| <b>Cash Balance</b> |         |
| Beginning Year      | 45,123  |
| Ending Year         | 20,319  |
| Change              | -24,804 |

| Fund | American Rescue Plan (127) |            |           | Percent of Budget |
|------|----------------------------|------------|-----------|-------------------|
|      |                            | Budget     | Actual    |                   |
|      | Appropriations             | 10,082,690 | 2,671,202 | 26.5%             |
|      | Revenues                   | 5,703,129  | 1,770,577 | 31.0%             |
|      | Revenue Less Appn          | -4,379,560 | -900,626  |                   |

| ARP (127)           |           |
|---------------------|-----------|
| <b>Cash Balance</b> |           |
| Beginning Year      | 4,002,651 |
| Ending Year         | 3,509,265 |
| Change              | -493,386  |

| Fund | Highway (131)     |           |           | Percent of Budget |
|------|-------------------|-----------|-----------|-------------------|
|      |                   | Budget    | Actual    |                   |
|      | Appropriations    | 4,357,872 | 1,727,342 | 39.6%             |
|      | Revenues          | 3,458,808 | 1,198,883 | 34.7%             |
|      | Revenue Less Appn | -899,064  | -528,459  |                   |

| Highway (131)       |           |
|---------------------|-----------|
| <b>Cash Balance</b> |           |
| Beginning Year      | 1,644,251 |
| Ending Year         | 1,343,382 |
| Change              | -300,869  |

| Fund | Debt Service (151) |           |         | Percent of Budget |
|------|--------------------|-----------|---------|-------------------|
|      |                    | Budget    | Actual  |                   |
|      | Appropriations     | 3,658,345 | 533,006 | 14.6%             |
|      | Revenues           | 3,142,550 | 699,255 | 22.3%             |
|      | Revenue Less Appn  | -515,795  | 166,249 |                   |

| Debt Service (151)  |           |
|---------------------|-----------|
| <b>Cash Balance</b> |           |
| Beginning Year      | 1,303,799 |
| Ending Year         | 1,531,642 |
| Change              | 227,843   |

| 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) |     |
|------------------------|-----|
| <b>Cash Balance</b>    |     |
| Beginning Year         | 382 |
| Ending Year            | 382 |
| Change                 | 0   |

| Fund | Capital Projects-Highway (176) |         |          | Percent of Budget |
|------|--------------------------------|---------|----------|-------------------|
|      |                                | Budget  | Actual   |                   |
|      | Appropriations                 | 812,448 | 661,294  | 81.4%             |
|      | Revenues                       | 823,020 | 364,590  | 44.3%             |
|      | Revenue Less Appn              | 10,572  | -296,704 |                   |

| Capital Projects-Highway (176) |          |
|--------------------------------|----------|
| <b>Cash Balance</b>            |          |
| Beginning Year                 | 722,675  |
| Ending Year                    | 466,859  |
| Change                         | -255,817 |