



Claiborne County Finance Department

Finance Director's Report on 2025 Budget Status

To: County Commission
From: Eric Pearson, Finance Director
Date: 2/11/2025
Subject: 2025 Budget Status through January 31, 2025

This report summarizes the County's 2025 budget actuals through January 31, 2025. 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 January 2025:

- 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 58.3% of the fiscal year.

The General Fund (Fund 101) expenditures are 55.8% of budget and revenues are 62.3% of budget. In FY 2024, these percentages were 49.7% and 54.8%, respectively. In FY 2025, revenues exceed expenditures by approximately \$812,851. One reason for this is higher property tax collection in FY 2025. In FY 2024, property tax revenue was at 56.2% of budget in January. In FY 2025, property tax revenue is at 61.7% of budget in January. Other revenue improvements in FY 2025 include an increased SRO Grant (+\$75,000), increased fees from officials (+\$359,564), and increased Opioid Funds (+\$109,284). Some decreased expenses are lower medical/dental expenditures in the Workhouse, and lower election expenditures. The cash balance in the General Fund at the end of January is \$6,652,229. However, if we exclude restricted cash (revenue that is restricted to specific purposes and not available for general expenses), the cash balance is \$3.6 million, or 20.3% of budgeted appropriations. The cash balance should improve through February as property tax collections occur.

The Solid Waste Fund (Fund 116) expenditures are 51.1% of budget and revenues are 69.3% of budget. Revenue exceeds expenditures by about \$531,087. This is in part the result of increased property tax collections: in FY 2025 collections are at 61.5% of budget, while in FY 24 they were 56.1% of budget. Tipping fee revenue is higher in FY 25 relative to FY 24. 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 \$2.07 million. 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 26.7% of budget and revenues are 31% of budget. Expenditures exceed revenue by about \$920,161. 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 44.9% of budget and revenues are 41.4% of budget. Expenditures exceed revenues by about \$523,500. In FY 2024 through January, expenditures were 50.1% of budget and revenues were 59.7% of budget. Expenditures are lower in part because of less capital construction, and revenue is lower due to lower State Aid revenue, through January, compared to FY 2024. While the FY 2025 budget assumes a large withdrawal from cash reserves (\$444,417), this withdrawal will not occur due to a delay in a bridge project which was going to use reserves to fund part of the cost. Revenues will likely increase relative to expenditures for the rest of the fiscal year. The Fund has adequate cash balance (\$1.4 million) if needed for unanticipated expenditure needs.

The Debt Service Fund (Fund 151) expenditures are 14.6% of budget and revenues are 24.3% of budget, similar to FY 2024. Revenues exceeded expenditures by about \$230,603. 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 \$1.59 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 51.6% of budget. Expenditures exceed revenue by about \$236,925. 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 stone 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 \$529,637 if needed for unanticipated expenditures.

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

Fiscal Year 2024-2025		Jan-25											
Month	General Fund (101)												
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	YTD	Balance		
51100	County Commission	187,506	11,516	11,719	11,718	10,605	10,763	11,527	10,498	78,345	109,161		
51210	Board of Equalization	7,025	0	0	0	0	0	0	0	0	7,025		
51220	Beer Board	2,500	0	525	525	0	0	0	0	1,050	1,450		
51230	Budget and Finance Committee	32,232	0	0	0	0	0	0	3,248	3,248	28,984		
51300	County Executive	224,627	22,488	21,819	17,262	17,140	18,577	16,447	23,159	136,892	87,735		
51400	County Attorney	65,461	3,432	6,520	4,394	4,865	10,168	4,489	6,525	40,394	25,067		
51500	Election Commission	353,879	36,707	58,349	15,024	18,040	48,888	24,374	19,639	221,020	132,859		
51600	Register of Deeds	260,862	40,288	26,172	17,451	19,390	-4,961	18,453	25,016	141,811	119,051		
51710	Planning & Community Development	5,000	2,563	2,000	0	0	0	0	0	4,563	437		
51720	County Planner	28,993	8,355	1,213	1,078	1,078	2,278	0	7,411	21,412	7,581		
51800	County Buildings	297,726	24,182	35,823	18,245	23,202	17,414	26,000	22,521	167,387	130,339		
51910	Preservation of Records	24,796	1,196	2,618	2,106	1,840	1,888	1,503	2,093	13,243	11,553		
52100	Accounting/Budgeting/Payroll	480,496	59,086	40,552	36,137	38,941	36,914	36,145	37,111	284,886	195,610		
52300	Property Assessor's Office	295,558	18,881	27,124	18,279	19,316	19,232	19,061	34,840	156,732	138,826		
52310	Reappraisal Program	101,884	5,096	8,024	5,748	6,827	6,556	7,010	9,955	49,215	52,669		
52400	County Trustee's Office	373,700	18,381	24,290	27,524	26,482	48,091	24,410	38,266	207,444	166,256		
52500	County Clerk's Office	444,978	26,310	40,408	27,115	30,161	52,588	28,081	38,070	242,732	202,246		
53100	Circuit Court	497,790	59,000	44,475	31,656	36,643	32,086	32,984	46,960	283,804	213,986		
53300	General Sessions	283,272	20,582	32,127	22,584	21,457	21,336	20,528	31,067	169,682	113,590		
53400	Chancery Court	320,133	37,347	31,850	21,067	22,420	22,955	22,757	32,088	190,484	129,649		
53600	District Attorney General	616,402	31,381	57,717	44,554	44,219	40,511	40,289	59,513	318,184	298,218		
53610	Public Defenders Office	52,405	650	2,095	6,940	3,388	2,818	2,797	3,335	22,023	30,382		
54110	Sheriff's Department	3,481,141	205,298	319,645	238,960	301,068	279,049	283,239	342,213	1,969,473	1,511,668		
54160	Admn Sexual Offenders	2,000	0	0	0	300	0	450	0	750	1,250		
54220	Workhouse	4,145,981	265,811	369,995	301,310	302,880	308,337	276,184	370,603	2,195,120	1,950,861		
54240	Juvenile Services	83,423	3,875	7,638	4,967	5,503	5,225	11,557	7,385	46,151	37,272		
54310	Fire Prevention and Control	231,000	0	0	0	0	186,000	0	0	186,000	45,000		
54410	Civil Defense (Emergency Mgmt)	148,849	6,113	10,764	7,592	8,171	8,307	7,642	10,893	59,483	89,366		
54420	Rescue Squad	36,000	0	0	0	0	0	0	0	0	36,000		
54490	Other Emergency Management	59,200	10,500	0	0	10,500	9,000	0	1,250	31,250	27,950		
54610	County Coroner/Medical Examiner	63,000	2,000	2,000	3,950	3,950	2,000	5,900	5,900	25,700	37,300		
55110	Health Department	173,581	6,990	11,185	8,381	10,705	7,872	9,244	8,125	62,502	111,079		
55120	Rabies and Animal Control	20,000	0	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	191,073	273,573	91,427		
55170	Alcohol & Drug Programs	100,000	0	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	11,165	52,200	34,273		
55720	Sanitation Education/Information	69,985	3,647	5,083	4,569	4,048	3,999	6,045	5,461	32,852	37,133		
56300	Senior Citizens Assistance	194,327	15,088	13,230	13,049	16,406	10,631	20,698	14,013	103,115	91,212		
56500	Libraries	178,713	10,220	18,502	12,563	16,846	13,136	13,022	16,193	100,482	78,231		
57100	Agriculture Extension Service	117,753	1,016	0	208	23,265	209	8,137	25,286	58,121	59,632		
57300	Forest Service	2,000	0	0	0	0	2,000	0	0	2,000	0		
57500	Soil Conservation	109,624	5,720	10,352	7,264	8,010	7,408	7,408	22,673	68,836	40,788		
58120	Industrial Development	120,000	0	11,676	14,945	17,065	11,452	9,901	26,086	91,125	28,875		

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

Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	YTD	Balance
58130	Housing & Urban Development	1,064,484	239,518	2,000	0	0	130,453	0	183,191	555,162	509,322
58190	Other Econ & Community Develop	65,062	0	0	0	0	102	1,269	0	1,371	63,691
58300	Veteran's Service	44,476	2,112	4,140	2,783	3,843	3,007	2,890	4,230	23,004	21,472
58400	Other Charges	1,098,591	417,714	4,996	200,204	15,185	62,713	68,257	169,593	938,660	159,931
58900	Tax Relief	45,000	1,796	50	0	4,881	5,182	3,600	5,647	21,156	23,844
91000	Capital Projects	880,763	7,352	0	9,682	3,227	57,870	260,456	28,935	367,522	513,241
	Total General Fund	17,943,651	1,650,127	1,289,588	1,179,448	1,121,561	1,524,126	1,353,607	1,901,231	10,020,161	7,923,490
Fund	Solid Waste (116)										
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	YTD	Balance
55731	Waste Pickup	2,919,152	182,606	157,379	117,247	212,477	164,371	537,942	120,653	1,492,676	1,426,476
	Total Solid Waste/Sanitation Fund	2,919,152	182,606	157,379	117,247	212,477	164,371	537,942	120,653	1,492,676	1,426,476
Fund	Drug Control (122)										
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	YTD	Balance
54150	Drug Enforcement	61,200	2,516	712	37,126	1,255	617	3	2,799	45,028	16,172
	Total Drug Control Fund	61,200	2,516	712	37,126	1,255	617	3	2,799	45,028	16,172
Fund	American Rescue Plan (127)										
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	YTD	Balance
58836	Local Assistance Fund	100,000	0	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	0	52,019	22,633
91401	Capital Expenditures	9,908,037	1,488,689	249,430	264,796	1,076	0	615,193	19,535	2,638,718	7,269,319
	Total ARP Fund	10,082,690	1,488,689	255,890	279,940	16,341	15,150	615,193	19,535	2,690,738	7,391,952
Fund	Highway (131)										
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	YTD	Balance
61000	Administration	173,282	15,838	13,242	12,689	18,465	13,022	11,819	12,321	97,396	75,886
62000	Highway & Bridge Maint	1,921,467	91,956	137,156	89,193	449,239	96,018	165,913	124,845	1,154,321	767,146
63100	Equipment Operation & Maint	496,191	30,686	31,231	30,445	30,808	30,368	23,232	29,484	206,254	289,937
65000	Other Charges	98,800	43,614	2,827	2,877	3,227	3,281	4,490	4,089	64,404	34,396
66000	Employee Benefits	30,000	5,897	0	5,896	0	0	5,896	0	17,689	12,311
68000	Capital Outlay	1,598,132	10,000	1,000	1,131	361,294	0	0	3,446	376,871	1,221,261
99100	Transfers Out	40,000	0	0	0	0	0	40,000	0	40,000	0
	Total Highway/Public Works Fund	4,357,872	197,990	185,456	142,231	863,033	142,689	251,350	174,185	1,956,935	2,400,937
Fund	Debt Service (151)										
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	YTD	Balance
82110	General Government-Principal	1,005,000	0	0	85,000	100,000	0	0	0	185,000	820,000
82120	Highways & Streets-Principal	0	0	0	0	0	0	0	0	0	0
82130	Education-Principal	1,900,000	0	0	0	0	0	0	0	0	1,900,000
82210	General Government-Interest	126,595	0	0	32,654	4,561	0	0	0	37,216	89,379
82220	Highways & Streets-Interest	0	0	0	0	0	0	0	0	0	0
82230	Education-Interest	618,750	0	0	309,375	0	0	0	0	309,375	309,375
82310	General Government	8,000	53	39	43	132	415	733	320	1,735	6,265
	Total General Debt Service Fund	3,658,345	53	39	427,072	104,693	415	733	320	533,326	3,125,019

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

Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	YTD	Balance
Fund	Capital Projects (171)										
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	YTD	Balance
91190	General Government Projects	1,000,000	0	0	0	0	0	0	0	0	1,000,000
	Total Capital Projects Fund	1,000,000	0	0	0	0	0	0	0	0	1,000,000
Fund	Capital Projects-Highway (176)										
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	YTD	Balance
91200	Highway & Street Capital Projects	812,448	4	2,862	207,370	438,997	11,439	621	254	661,548	150,900
99100	Transfers Out	0	0	0	0	0	0	0	0	0	0
91200	Highway & Street Capital Projects	812,448	4	2,862	207,370	438,997	11,439	621	254	661,548	150,900

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

Fiscal Year 2024-2025													
Month		Jan-25											
Fund	General Fund (101)												
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	YTD	Balance		
40100	County Property Taxes	8,683,151	75,741	29,038	33,901	353,789	1,444,887	2,390,076	1,120,466	5,447,896	3,235,255		
40200	County Local Option Taxes	473,000	1,007	39,206	41,721	44,362	30,287	22,860	33,246	212,689	260,311		
40300	Statutory Local Taxes	432,000	0	8,189	10,437	7,103	5,879	6,102	6,061	43,771	388,229		
41500	Permits	60,000	11,065	1,465	635	3,608	3,768	9,214	3,836	33,591	26,409		
42100	Circuit Court	72,000	0	9,517	9,062	11,197	10,372	4,632	4,489	49,269	22,731		
42300	General Sessions Court	9,650	0	1,197	1,438	1,921	1,193	1,001	1,091	7,840	1,810		
42400	Juvenile Court	8,100	0	1,012	677	489	199	812	475	3,663	4,437		
42500	Chancery Court	6,900	1,293	479	800	632	304	531	490	4,529	2,371		
43100	General Service Charges	6,500	0	500	566	639	565	1,636	0	3,905	2,595		
43300	Fees	98,000	6,491	7,026	7,530	6,266	3,805	7,586	5,841	44,545	53,455		
44100	Recurring Items	872,325	128,284	130,777	131,889	129,928	122,358	133,932	127,284	904,453	-32,128		
44500	Nonrecurring Items	259,138	0	0	0	1,155	500	0	129,569	131,224	127,914		
45100	Excess Fees	595,000	1,147	95,000	0	27,000	105,000	90,000	78,000	396,147	198,853		
45500	Fees In Lieu Of Salary	848,000	0	277,288	80,849	84,264	83,313	70,401	84,404	680,518	167,482		
46100	General Government Grants	0	0	0	0	0	0	0	0	0	0		
46200	Public Safety Grants	1,313,891	0	0	975,000	113,159	39,137	25,610	17,200	1,144,495	169,396		
46300	Health And Welfare Grants	86,473	11,999	32,120	8,559	198	0	0	8,259	86,746	-273		
46400	Public Works Grants	69,985	0	0	0	0	0	0	0	0	69,985		
46800	Other State Revenues	2,680,409	65,026	158,099	70,439	95,975	241,846	60,826	405,827	1,098,038	1,582,371		
47100	Federal Through State	484,121	0	1,079	34,994	259,460	48,230	0	44,545	388,309	95,812		
47600	Direct Federal Revenue	20,000	400	800	1,000	1,000	1,200	400	800	5,600	14,400		
48100	Other Governments	219,038	50	1,021	1,208	1,142	1,575	822	766	6,583	212,455		
48900	Other	40,068	0	40,895	58,307	0	0	0	0	99,201	-59,133		
49000	Other Sources (Non-Revenue)	40,000	0	0	0	0	0	40,000	0	40,000	0		
	Total General Fund	17,377,749	302,503	834,705	1,469,011	1,143,287	2,144,416	2,866,440	2,072,649	10,833,012	6,544,737		
	Solid Waste (116)												
	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	YTD	Balance		
40100	County Property Taxes	1,662,652	15,587	5,976	6,976	71,378	265,004	483,424	199,375	1,047,720	614,932		
43100	General Service Charges	728,000	104,161	66,718	55,580	77,652	52,527	48,723	71,045	476,406	251,594		
44100	Recurring Items	128,500	14,671	16,349	14,213	15,950	18,593	11,327	13,784	104,887	23,613		
44500	Nonrecurring Items	0	0	0	0	0	0	0	0	0	0		
46100	General Government Grants	10,000	0	4,751	0	0	0	0	0	4,751	5,249		
49000	Other Sources	390,000	0	0	0	0	0	390,000	0	390,000	0		
	Total Solid Waste Fund	2,919,152	134,419	93,793	76,770	164,980	336,125	933,474	284,203	2,023,763	895,389		
	Drug Control (122)												
	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	YTD	Balance		
42100	Circuit Court	9,700	475	274	18	48	523	0	0	1,337	8,363		
42300	General Sessions Court	9,500	760	178	335	853	89	273	404	2,892	6,608		
42900	Other Fines, Forfeitures & Penalties	20,000	387	0	653	0	12,561	0	0	13,601	6,400		
	Total Drug Control Fund	39,200	1,622	452	1,006	900	13,173	273	404	17,829	21,371		

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	Jan	YTD	Balance
Function	Description										
47100	Federal Through State	5,703,129	293,777	716,616	183,262	576,922	0	0	0	1,770,577	3,932,553
47600	Direct Federal Revenue	0	0	0	0	0	0	0	0	0	0
	Total ARP Fund	5,703,129	293,777	716,616	183,262	576,922	0	0	0	1,770,577	3,932,553
Fund	Highway (131)										
Function	Description										
40100	County Property Taxes	71,780	668	256	299	3,062	11,367	20,736	8,552	44,940	26,840
40200	County Local Option Taxes	40,000	0	0	0	16,535	0	0	8,256	24,790	15,210
40300	Statutory Local Taxes	133,000	0	0	0	0	0	4,404	0	4,404	128,596
44100	Recurring Items	3,000	1,387	0	0	0	482	12	0	1,881	1,119
44500	Nonrecurring Items	2,500	0	0	0	0	18,600	0	0	18,600	-16,100
46400	Public Works Grants	668,565	0	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	217,744	1,338,819	1,201,144
47100	Federal Through State	0	0	0	0	0	0	0	0	0	0
49000	Other Sources	0	0	0	0	0	0	0	0	0	0
	Total Highway/Public Works Fund	3,458,808	4,247	225,778	228,464	244,787	256,600	239,008	234,551	1,433,434	2,025,374
Fund	Debt Service (151)										
Function	Description										
40100	County Property Taxes	119,700	2,206	846	987	5,327	19,560	35,465	14,701	79,092	40,608
40200	County Local Option Taxes	357,500	0	70,276	66,736	58,423	64,823	49,751	47,205	357,214	286
44100	Recurring Items	1,000	2,660	2,606	2,652	2,661	2,444	2,459	2,768	18,248	-17,248
44500	Nonrecurring Items	2,518,750	0	0	309,375	0	0	0	0	309,375	2,209,375
49000	Other Sources (Non-Revenue)	145,600	0	0	0	0	0	0	0	0	145,600
	Total General Debt Service Fund	3,142,550	4,866	73,728	379,750	66,411	86,827	87,675	64,674	763,929	2,378,621
Fund	Capital Projects (171)										
Function	Description										
49100	Bonds Issued	1,000,000	0	0	0	0	0	0	0	0	1,000,000
	Total Capital Projects Fund	1,000,000	0	0	0	0	0	0	0	0	1,000,000
Fund	Capital Projects-Highway (176)										
Function	Description										
40100	County Property Taxes	108,020	1,003	384	449	4,593	17,050	31,103	12,828	67,409	40,611
40200	County Local Option Taxes	715,000	0	70,276	66,736	58,423	64,823	49,751	47,205	357,214	357,786
	Total Highway Capital Projects Fund	823,020	1,003	70,661	67,185	63,016	81,873	80,854	60,033	424,623	398,397

Table 3: 2025 Budget Status Summary

Fiscal Year 2024-2025	
Month	January 2025

BUDGET AND ACTUALS

CASH BALANCE STATUS

Fund	General Fund (101)	Budget	Actual	Percent of Budget
	Appropriations	17,943,651	10,020,161	55.8%
	Revenues	17,377,749	10,833,012	62.3%
	Revenue Less Appn	-565,902	812,851	

General Fund (101)	
Cash Balance	
Beginning Year	5,096,447
Ending Year	6,652,229
Change	1,555,782

Fund	Solid Waste (116)	Budget	Actual	Percent of Budget
	Appropriations	2,919,152	1,492,676	51.1%
	Revenues	2,919,152	2,023,763	69.3%
	Revenue Less Appn	0	531,087	

Solid Waste (116)	
Cash Balance	
Beginning Year	1,575,037
Ending Year	2,069,991
Change	494,954

Fund	Drug Control (122)	Budget	Actual	Percent of Budget
	Appropriations	61,200	45,028	73.6%
	Revenues	39,200	17,829	45.5%
	Revenue Less Appn	-22,000	-27,199	

Drug Control (122)	
Cash Balance	
Beginning Year	45,123
Ending Year	19,089
Change	-26,034

Fund	American Rescue Plan (127)	Budget	Actual	Percent of Budget
	Appropriations	10,082,690	2,690,738	26.7%
	Revenues	5,703,129	1,770,577	31.0%
	Revenue Less Appn	-4,379,560	-920,161	

ARP (127)	
Cash Balance	
Beginning Year	4,002,651
Ending Year	3,082,489
Change	-920,162

Fund	Highway (131)	Budget	Actual	Percent of Budget
	Appropriations	4,357,872	1,956,935	44.9%
	Revenues	3,458,808	1,433,434	41.4%
	Revenue Less Appn	-899,064	-523,500	

Highway (131)	
Cash Balance	
Beginning Year	1,644,251
Ending Year	1,400,786
Change	-243,465

Fund	Debt Service (151)	Budget	Actual	Percent of Budget
	Appropriations	3,658,345	533,326	14.6%
	Revenues	3,142,550	763,929	24.3%
	Revenue Less Appn	-515,795	230,603	

Debt Service (151)	
Cash Balance	
Beginning Year	1,303,799
Ending Year	1,595,995
Change	292,196

Fund	Capital Projects (171)	Budget	Actual	Percent of Budget
	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)	Budget	Actual	Percent of Budget
	Appropriations	812,448	661,548	81.4%
	Revenues	823,020	424,623	51.6%
	Revenue Less Appn	10,572	-236,925	

Capital Projects-Highway (176)	
Cash Balance	
Beginning Year	722,675
Ending Year	526,637
Change	-196,038