

**FINANCE
DIRECTOR
REPORT**



Claiborne County Finance Department

Finance Director's Report on 2025 Budget Status

To: County Commission
From: Eric Pearson, Finance Director
Date: 4/7/2025
Subject: 2025 Budget Status through March 2025

This report summarizes the County's 2025 budget actuals through March 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 March 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 75% of the fiscal year.

The General Fund (Fund 101) expenditures are 67.1% of budget and revenues are 89.7% of budget. In FY 2024, these percentages were 65.6% and 83.8%, respectively. In FY 2025, revenues exceed expenditures by approximately \$3.56 million. One reason for this is that most property taxes have been collected. Property taxes are about 50% of total budgeted revenue. At the end of March, 100% of budgeted property taxes are collected. In FY 2024, property tax revenue was at 97.7% of budget in March. Other revenue improvements in FY 2025 include an increased SRO Grant (+\$75,000), increased fees from officials (+\$325,145), 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 \$9,426,917. However, if we exclude restricted cash (revenue that is restricted to specific purposes and not available for general expenses), the cash balance is \$6.4 million, or 34.4% of budgeted appropriations. The cash balance will likely decrease for the rest of the year given that most property taxes have been collected.

The Solid Waste Fund (Fund 116) expenditures are 66.8% of budget and revenues are 97.5% of budget. Revenue exceeds expenditures by \$899,713. This is in part the result of higher property tax collections: at the end of March 2025, collections are at 103% of budget, while in FY 24 they were 99.7% of budget. Since most property taxes are collected, the Fund's cash position will likely decrease through the rest of the fiscal year. FY 2025 revenue also includes \$390,000 from a bond issue for purchase of a new garbage truck. The bond issue, which is 13% of the Fund's total revenue, has occurred and the truck has been purchased. The Fund's cash balance is \$2.47 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 29.8% of budget and revenues are 32.3% of budget. Expenditures exceed revenue by about \$1.16 million. 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 50% of budget and revenues are 57.8% of budget. Expenditures exceed revenues by about \$255,612. In FY 2024 through March, expenditures were 58.5% of budget and revenues were 69.1% of budget. Expenditures are lower in part because of less capital construction, and revenue is lower due to lower State Aid revenue, through March, 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 (\$1.6 million) if needed for unanticipated expenditure needs.

The Debt Service Fund (Fund 151) expenditures are 98.3% of budget and revenues are 100% of budget. Expenditures exceed revenues by about \$430,482. This is expected, as most of the Fund's expense has occurred in March, and the large transfer from the School General Purpose Fund (Fund 141) occurred in March. The Fund's cash balance of \$934,911 is adequate to support cash flow for FY 2026 debt service payment. The FY 2025 budget assumes a large withdraw from fund balance (\$515,795) to use wheel tax revenue realized in prior years to pay for jail debt.

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 81.5% of budget and revenues are 71.6% of budget. Expenditures exceed revenue by about 73,454. 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 \$690,109 if needed for unanticipated expenditures.

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

Fiscal Year 2024-2025		Feb-25																
Month	General Fund (101)	Jan	Feb	March	YTD	Balance												
Function	Description	Dec	Jan	Feb	March	YTD	Balance											
51100	County Commission	11,527	10,498	10,504	11,374	100,223	87,283											
51210	Board of Equalization	0	0	0	0	0	7,025											
51220	Beer Board	0	0	0	0	0	1,450											
51230	Budget and Finance Committee	0	3,248	4,024	8,143	15,416	16,816											
51300	County Executive	16,447	23,159	18,059	14,586	169,538	55,089											
51400	County Attorney	10,168	4,489	4,507	4,739	49,640	15,821											
51500	Election Commission	24,374	19,639	18,141	15,037	254,199	99,680											
51600	Register of Deeds	18,453	25,046	18,259	19,277	179,376	81,486											
51710	Planning & Community Development	0	0	0	0	0	4,563											
51720	County Planner	2,278	7,411	943	1,212	23,567	5,426											
51800	County Buildings	17,414	22,548	27,955	20,162	215,532	82,194											
51910	Preservation of Records	1,888	2,093	1,646	1,353	16,242	8,554											
52100	Accounting/Budgeting/Payroll	36,145	37,111	33,344	32,993	351,212	129,284											
52300	Property Assessor's Office	19,061	34,840	18,839	18,797	194,369	101,190											
52310	Reappraisal Program	7,010	9,988	7,056	7,041	63,344	38,540											
52400	County Trustee's Office	24,410	38,266	27,262	24,877	259,584	114,116											
52500	County Clerk's Office	28,081	38,070	29,090	29,215	301,037	143,941											
53100	Circuit Court	32,984	47,399	36,898	32,803	353,934	143,856											
53300	General Sessions	20,528	31,067	22,343	21,229	213,254	70,018											
53400	Chancery Court	22,757	32,088	22,577	23,049	236,109	84,024											
53600	District Attorney General	40,289	59,613	42,991	40,382	401,657	295,971											
53610	Public Defenders Office	2,797	3,335	3,731	6,234	31,987	20,418											
54110	Sheriff's Department	283,239	348,788	313,826	236,048	2,525,902	962,439											
54160	Admn Sexual Offenders	0	0	0	0	0	1,250											
54220	Workhouse	308,337	371,084	344,870	335,965	2,876,434	1,269,547											
54240	Juvenile Services	5,225	7,385	5,171	5,148	56,471	26,952											
54310	Fire Prevention and Control	186,000	0	0	0	186,000	45,000											
54410	Civil Defense (Emergency Mgmt)	8,307	10,893	7,644	7,782	74,908	73,941											
54420	Rescue Squad	0	0	0	0	0	36,000											
54480	Other Emergency Management	9,000	1,250	9,250	1,250	41,750	17,450											
54610	County Coroner/Medical Examiner	2,000	5,900	7,850	9,150	42,700	20,300											
55110	Health Department	9,244	8,485	9,813	6,032	78,707	94,874											
55120	Rabies and Animal Control	0	0	20,000	0	20,000	0											
55130	Ambulance/Emergency Medical Svcs	13,750	191,073	13,750	13,750	301,073	63,927											
55170	Alcohol & Drug Programs	0	0	0	0	0	100,000											
55190	Other Local Health Services	8,323	11,165	8,066	9,940	70,206	16,267											
55720	Sanitation Education/Information	6,045	5,498	3,809	3,975	40,673	29,312											
56300	Senior Citizens Assistance	10,631	14,073	11,851	18,782	133,808	60,519											
56500	Libraries	13,136	16,193	14,812	12,447	127,741	50,972											
57100	Agriculture Extension Service	8,137	25,286	209	209	58,539	59,214											
57300	Forest Service	2,000	0	0	0	2,000	0											
57500	Soil Conservation	7,408	22,673	7,461	7,412	83,708	25,916											
58120	Industrial Development	9,901	26,086	9,852	3,812	104,788	15,212											
58130	Housing & Urban Development	0	296,524	82,917	0	751,412	713,072											
58190	Other Econ & Community Develop	1,269	0	35	35	1,440	63,822											
58300	Veteran's Service	3,007	4,230	2,903	2,847	28,755	15,721											
58400	Other Charges	62,713	169,593	65,039	18,196	1,021,895	76,696											
58900	Tax Relief	5,182	5,697	8,032	4,456	33,694	11,306											
91000	Capital Projects	280,456	28,935	0	0	367,522	673,241											
	Total General Fund	1,353,607	2,022,723	1,285,328	1,029,730	12,466,711	6,125,366											

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

Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD	Balance
Fund	Solid Waste (116)												
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD	Balance
55731	Waste Pickup	2,919,152	182,606	157,379	117,247	212,477	164,371	537,942	177,194	283,012	118,222	1,950,451	968,701
	Total Solid Waste/Sanitation Fund	2,919,152	182,606	157,379	117,247	212,477	164,371	537,942	177,194	283,012	118,222	1,950,451	968,701
Fund	Drug Control (122)												
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD	Balance
54150	Drug Enforcement	61,200	2,516	712	37,126	1,255	617	3	2,799	1,366	68	46,463	14,737
	Total Drug Control Fund	61,200	2,516	712	37,126	1,255	617	3	2,799	1,366	68	46,463	14,737
Fund	American Rescue Plan (127)												
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD	Balance
58836	Local Assistance Fund	100,000	0	0	0	0	0	0	0	0	0	0	100,000
58831	Architects/Medical/Dental	74,653	0	6,460	15,144	15,265	15,150	0	0	0	15,729	67,748	6,904
91401	Capital Expenditures	9,908,037	1,488,689	249,430	264,796	1,076	0	615,193	178,248	143,240	0	2,940,671	6,967,366
	Total ARP Fund	10,082,690	1,488,689	255,890	279,940	16,341	15,150	615,193	178,248	143,240	15,729	3,008,420	7,074,270
Fund	Highway (131)												
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD	Balance
61000	Administration	174,282	15,838	13,242	12,889	18,465	13,022	11,819	12,321	11,288	10,649	119,333	54,949
62000	Highway & Bridge Maint	2,071,467	91,956	137,156	89,193	449,239	96,018	165,913	124,845	124,544	95,766	1,374,632	686,835
63100	Equipment Operation & Maint	511,291	30,686	31,231	30,445	30,808	30,368	23,232	31,704	30,348	21,227	260,048	251,243
65000	Other Charges	98,800	43,614	2,827	2,877	3,227	3,281	4,490	4,089	3,946	3,752	72,102	26,688
66000	Employee Benefits	30,000	5,897	0	5,896	0	0	5,896	0	0	0	17,689	12,311
68000	Capital Outlay	1,598,132	10,000	1,000	1,131	361,294	0	40,000	3,446	0	2,184	379,055	1,219,077
99100	Transfers Out	40,000	0	0	0	0	0	0	0	0	0	40,000	0
	Total Highway/Public Works Fund	4,523,972	197,990	185,456	142,231	863,033	142,689	251,350	176,406	170,126	133,679	2,262,659	2,261,113
Fund	Debt Service (151)												
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD	Balance
82110	General Government-Principal	1,005,000	0	0	85,000	100,000	0	0	0	0	815,000	1,000,000	5,000
82120	Highways & Streets-Principal	0	0	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	1,900,000	0
82210	General Government-Interest	126,595	0	0	32,654	4,561	0	0	0	0	35,736	72,952	53,644
82220	Highways & Streets-Interest	0	0	0	0	0	0	0	0	0	0	0	0
82230	Education-Interest	618,750	0	0	309,375	0	0	0	0	0	309,375	618,750	0
82310	General Government	8,000	53	39	43	132	415	733	320	868	151	2,754	5,246
	Total General Debt Service Fund	3,658,345	53	39	427,072	104,693	415	733	320	868	3,060,261	3,694,455	63,890
Fund	Capital Projects (171)												
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD	Balance
91190	General Government Projects	1,000,000	0	0	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	0	0	1,000,000
Fund	Capital Projects-Highway (176)												
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD	Balance
91200	Highway & Street Capital Projects	812,448	4	2,862	207,370	438,997	11,439	621	254	737	102	662,387	150,061
99100	Transfers Out	0	0	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	737	102	662,387	150,061
	Total Capital Projects Fund	812,448	4	2,862	207,370	438,997	11,439	621	254	737	102	662,387	150,061

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

Fiscal Year 2024-2025														
Month	General Fund (101)	Feb-25											YTD	Balance
Fund	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	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	2,878,233	410,991	8,737,121	-53,970	
40200	County Local Option Taxes	473,000	1,007	39,206	41,721	44,362	30,287	22,860	33,246	40,701	28,024	281,414	191,586	
40300	Statutory Local Taxes	432,000	0	8,189	10,437	7,103	5,879	6,102	6,061	5,709	612,418	661,897	-229,897	
41500	Permits	60,000	11,065	1,465	635	3,608	3,768	9,214	3,836	2,170	12,023	47,784	12,216	
42100	Circuit Court	72,000	0	9,517	9,062	11,197	10,372	4,632	4,489	7,262	7,730	64,261	7,739	
42300	General Sessions Court	9,650	0	1,197	1,438	1,921	1,193	1,001	1,091	880	1,521	10,241	-591	
42400	Juvenile Court	8,100	0	1,012	677	489	199	812	475	1,720	1,230	6,613	1,487	
42500	Chancery Court	6,900	1,293	479	800	632	304	531	490	479	760	5,768	1,132	
43100	General Service Charges	6,500	0	500	566	639	565	1,636	0	750	1,159	5,815	685	
43300	Fees	98,000	6,491	7,026	7,530	6,266	3,805	7,586	5,841	6,542	5,355	56,442	41,558	
44100	Recurring Items	872,325	128,284	130,777	131,989	129,928	122,358	133,932	127,284	139,582	133,685	1,177,720	-305,395	
44500	Nonrecurring Items	259,138	0	0	0	1,155	500	0	129,569	0	2,500	133,724	125,414	
45100	Excess Fees	595,000	1,147	95,000	0	27,000	105,000	90,000	78,000	112,000	23,000	531,147	63,853	
45500	Fees in Lieu Of Salary	848,000	0	277,288	80,849	84,264	83,313	70,401	84,404	87,347	87,263	855,128	-7,128	
46100	General Government Grants	0	0	0	0	0	0	0	0	0	0	0	0	
46200	Public Safety Grants	1,321,091	0	0	975,000	113,159	39,137	0	17,200	0	0	1,144,495	176,586	
46300	Health And Welfare Grants	86,473	11,999	32,120	8,559	198	0	25,610	8,259	-25,018	11,122	72,849	13,624	
46400	Public Works Grants	69,985	0	0	0	0	0	0	0	0	0	0	69,985	
46800	Other State Revenues	3,154,535	65,026	158,099	70,439	95,975	241,846	60,826	405,827	369,206	47,041	1,514,285	1,640,250	
47100	Federal Through State	484,121	0	1,079	34,994	259,460	48,230	0	44,545	43,634	65,302	497,244	-13,123	
47600	Direct Federal Revenue	20,000	400	800	1,000	1,000	1,200	400	800	0	0	5,600	14,400	
48100	Other Governments	224,138	50	1,021	1,208	1,142	1,575	822	766	69,173	1,301	77,057	147,081	
48900	Other	42,068	0	40,895	58,307	0	0	40,000	0	0	0	99,201	-57,133	
49000	Other Sources (Non-Revenue)	40,000	0	0	0	0	0	40,000	0	0	0	40,000	0	
	Total General Fund	17,866,175	302,503	834,705	1,469,011	1,143,287	2,144,416	2,866,440	2,072,649	3,740,370	1,452,424	16,025,806	1,840,369	
	Solid Waste (116)													
	Drug Control (122)													
	Function Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD	Balance	
40100	County Property Taxes	1,662,652	15,587	5,976	6,976	71,378	265,004	483,424	199,375	582,059	83,180	1,712,959	-50,307	
43100	General Service Charges	728,000	104,161	66,718	55,580	77,652	52,527	48,723	71,045	45,584	67,793	589,783	138,217	
44100	Recurring Items	128,500	14,671	16,349	14,213	15,950	18,593	11,327	13,784	17,866	22,623	145,396	-16,896	
44500	Nonrecurring Items	0	0	0	0	0	0	0	0	0	0	0	0	
46100	General Government Grants	10,000	0	4,751	0	0	0	0	0	4,380	0	9,131	869	
49000	Other Sources	390,000	0	0	0	0	0	390,000	0	0	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	649,910	173,596	2,847,270	71,882	
	Drug Control (122)													
	Function Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD	Balance	
42100	Circuit Court	9,700	475	274	18	48	523	0	0	897	0	2,233	7,467	
42300	General Sessions Court	9,500	760	178	335	853	89	273	404	190	534	3,616	5,884	
42900	Other Fines, Forfeitures & Penalties	20,000	387	0	653	0	12,561	0	0	0	0	13,601	6,400	
	Total Drug Control Fund	39,200	1,622	452	1,006	900	13,173	273	404	1,087	534	19,450	19,750	

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

Fund Function	American Rescue Plan (127)	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD	Balance
47100	Federal Through State	5,703,129	293,777	716,616	183,262	576,922	0	0	0	0	70,683	1,841,260	3,861,870
47600	Direct Federal Revenue	0	0	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	0	70,683	1,841,260	3,861,870
Fund Function	Highway (131)	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD	Balance
40100	County Property Taxes	71,780	668	256	299	3,062	11,367	20,736	8,552	24,967	3,568	73,475	-1,695
40200	County Local Option Taxes	40,000	0	0	0	16,535	0	4,404	8,256	0	0	24,790	15,210
40300	Statutory Local Taxes	133,000	0	0	0	0	0	0	0	0	126,000	130,404	2,596
44100	Recurring Items	3,000	1,387	0	0	0	482	12	0	-19	3,661	5,524	-2,524
44500	Nonrecurring Items	18,600	0	0	0	0	18,600	0	0	0	2,722	21,322	0
46400	Public Works Grants	668,565	0	0	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	219,653	193,261	1,751,733	788,230
47100	Federal Through State	0	0	0	0	0	0	0	0	0	0	0	0
49000	Other Sources	0	0	0	0	0	0	0	0	0	0	0	0
	Total Highway/Public Works Fund	3,474,908	4,247	225,778	228,464	244,787	256,600	239,008	234,551	244,601	329,212	2,007,248	1,467,660
Fund Function	Debt Service (151)	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD	Balance
40100	County Property Taxes	119,700	2,206	846	987	5,327	19,560	35,465	14,701	42,297	6,309	127,698	-7,998
40200	County Local Option Taxes	337,500	0	70,276	66,736	58,423	64,823	49,751	47,205	0	0	357,214	286
44100	Recurring Items	1,000	2,660	2,606	2,652	2,661	2,444	2,459	2,768	2,875	2,772	23,896	-22,896
44500	Nonrecurring Items	2,518,750	0	0	0	0	0	0	0	0	2,209,375	2,518,750	0
49000	Other Sources (Non-Revenue)	145,600	0	0	0	0	0	0	0	136,416	0	136,416	9,184
	Total General Debt Service Fund	3,142,550	4,866	73,728	379,750	68,411	86,827	87,675	64,674	181,599	2,218,456	3,163,974	-21,424
Fund Function	Capital Projects (171)	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD	Balance
49100	Bonds Issued	1,000,000	0	0	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	0	0	1,000,000
Fund Function	Capital Projects-Highway (176)	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD	Balance
40100	County Property Taxes	108,020	1,003	384	449	4,593	17,050	31,103	12,828	37,449	5,352	110,210	-2,190
40200	County Local Option Taxes	715,000	0	70,276	66,736	58,423	64,823	49,751	47,205	61,934	59,575	478,723	236,277
	Total Highway Capital Projects Fund	823,020	1,003	70,661	67,185	63,016	81,873	80,854	60,033	99,384	64,927	588,933	234,087

Table 3: 2025 Budget Status Summary

Fiscal Year 2024-2025	
Month	February 2025

BUDGET AND ACTUALS

CASH BALANCE STATUS

Fund	General Fund (101)	Budget	Actual	Percent of Budget
	Appropriations	18,592,077	12,466,711	67.1%
	Revenues	17,866,175	16,025,806	89.7%
	Revenue Less Appn	-725,902	3,559,095	

General Fund (101)	
Cash Balance	
Beginning Year	5,096,447
Ending Year	9,426,917
Change	4,330,471

Fund	Solid Waste (116)	Budget	Actual	
	Appropriations	2,919,152	1,950,451	66.8%
	Revenues	2,919,152	2,847,270	97.5%
	Revenue Less Appn	0	896,819	

Solid Waste (116)	
Cash Balance	
Beginning Year	1,575,037
Ending Year	2,474,751
Change	899,713

Fund	Drug Control (122)	Budget	Actual	
	Appropriations	61,200	46,463	75.9%
	Revenues	39,200	19,450	49.6%
	Revenue Less Appn	-22,000	-27,013	

Drug Control (122)	
Cash Balance	
Beginning Year	45,123
Ending Year	18,110
Change	-27,013

Fund	American Rescue Plan (127)	Budget	Actual	
	Appropriations	10,082,690	3,008,420	29.8%
	Revenues	5,703,129	1,841,260	32.3%
	Revenue Less Appn	-4,379,560	-1,167,160	

ARP (127)	
Cash Balance	
Beginning Year	4,002,651
Ending Year	2,851,220
Change	-1,151,431

Fund	Highway (131)	Budget	Actual	
	Appropriations	4,523,972	2,262,859	50.0%
	Revenues	3,474,908	2,007,248	57.8%
	Revenue Less Appn	-1,049,064	-255,612	

Highway (131)	
Cash Balance	
Beginning Year	1,644,251
Ending Year	1,598,308
Change	-45,943

Fund	Debt Service (151)	Budget	Actual	
	Appropriations	3,658,345	3,594,455	98.3%
	Revenues	3,142,550	3,163,974	100.7%
	Revenue Less Appn	-515,795	-430,482	

Debt Service (151)	
Cash Balance	
Beginning Year	1,303,799
Ending Year	934,911
Change	-368,888

Fund	Capital Projects (171)	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)	Budget	Actual	
	Appropriations	812,448	662,387	81.5%
	Revenues	823,020	588,933	71.6%
	Revenue Less Appn	10,572	-73,454	

Capital Projects-Highway (176)	
Cash Balance	
Beginning Year	722,675
Ending Year	690,109
Change	-32,566

