

FINANCE DIRECTOR REPORT



Claiborne County Finance Department

Finance Director's Report on 2025 Budget Status

To: County Commission
From: Eric Pearson, Finance Director
Date: 5/7/2025
Subject: 2025 Budget Status through April 2025

This report summarizes the County's 2025 budget actuals through April 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 April 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 83.3% of the fiscal year.

The General Fund (Fund 101) expenditures are 73.3% of budget and revenues are 94.4% of budget. In FY 2024, these percentages were 72.3% and 88.9%, respectively. In FY 2025, revenues exceed expenditures by approximately \$3.23 million. One reason for this is that all property taxes have been collected. Property taxes are about 50% of total budgeted revenue. At the end of April, 102.6% of budgeted property taxes are collected (surplus revenue of \$85,873). In FY 2024, property tax revenue was at 101.4%. Other revenue improvements in FY 2025 include an increased SRO Grant (+\$75,000), increased fees from officials (+\$340,675), and increased Opioid Funds (+\$253,731). 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 April is \$9,128,930. However, excluding restricted cash (revenue that is restricted to specific purposes and not available for general expenses), the cash balance is \$5.9 million, or 31.9% 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 71.3% of budget and revenues are 101.6% of budget. Revenue exceeds expenditures by \$882,462. This is in part the result of higher property tax collections: at the end of April 2025, collections are at 104% of budget, while in FY 24 they were 101% 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 \$2.41 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 33.4% of budget and revenues are 32.3% of budget. Expenditures exceed revenue by about \$1.53 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 55.4% of budget and revenues are 63.5% of budget. Expenditures exceed revenues by about \$297,998. In FY 2024 through April, expenditures were 62.2% of budget and revenues were 72.4% of budget. Expenditures are lower in part because of less capital construction, and revenue is lower due to lower State Aid revenue, through April, 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 (\$1.57 million) if needed for unanticipated expenditure needs.

The Debt Service Fund (Fund 151) expenditures are 98.3% of budget and revenues are 100.8% of budget. Expenditures exceed revenues by about \$425,840. This is expected, as 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. There should be minimal expenses through the rest of the fiscal year. The Fund's cash balance of \$939,494 is adequate to support cash flow for FY 2026 debt service payment.

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 80.4% of budget. Expenditures exceed revenue by about \$338. The Fund has fully expending the \$200,000 appropriation for equipment and spent most of the capital funding. 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 \$763,201 if needed for unanticipated expenditures.

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

Fiscal Year 2024-2025		Apr-25												
Month	Fund	General Fund (101)												
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	YTD	Balance
51100	County Commission	187,506	11,516	11,719	11,718	10,605	10,763	11,527	10,498	10,504	11,374	10,469	110,693	76,813
51210	Board of Equalization	7,025	0	0	0	0	0	0	0	0	0	0	0	7,025
51220	Beer Board	2,500	0	525	525	0	0	0	0	0	0	0	1,050	1,450
51230	Budget and Finance Committee	32,232	0	0	0	0	0	0	3,248	4,024	8,143	943	16,359	15,873
51300	County Executive	224,627	22,488	21,819	17,262	17,140	18,577	16,447	23,159	18,059	14,586	16,927	186,465	38,162
51400	County Attorney	65,461	3,432	6,520	4,394	4,865	10,168	4,489	6,525	4,507	4,739	4,489	54,129	11,332
51500	Election Commission	353,879	36,707	58,349	15,024	18,040	48,888	24,374	19,639	18,141	15,219	14,721	269,102	84,777
51600	Register of Deeds	260,862	40,288	26,172	17,451	19,390	-4,961	18,453	25,046	18,259	19,277	18,713	198,089	62,773
51710	Planning & Community Development	5,000	2,563	2,000	0	0	0	0	0	0	0	0	4,563	437
51720	County Planner	28,993	8,355	1,213	1,078	1,078	2,278	943	7,411	943	1,212	2,155	25,723	3,270
51800	County Buildings	297,726	24,182	35,823	18,245	23,202	17,414	26,000	22,548	27,955	21,340	18,570	235,279	62,447
51910	Preservation of Records	24,796	1,196	2,618	2,106	1,840	1,888	1,503	2,093	1,646	1,353	1,978	18,220	6,577
52100	Accounting/Budgeting/Payroll	480,496	59,086	40,552	36,137	38,941	36,914	36,145	37,111	33,344	32,983	27,349	378,561	101,935
52300	Property Assessor's Office	295,558	18,881	27,124	18,279	19,316	19,232	19,061	34,840	18,839	22,307	19,223	217,102	78,457
52310	Reappraisal Program	101,884	5,096	8,024	5,748	6,827	6,566	7,010	9,986	7,056	7,041	6,680	70,024	31,860
52400	County Trustee's Office	373,700	18,381	24,290	27,524	26,482	48,091	24,410	38,266	27,262	24,877	24,254	283,838	89,862
52500	County Clerk's Office	444,978	26,310	40,408	27,115	30,161	52,588	28,081	38,070	29,090	29,800	29,479	331,101	113,877
53100	Circuit Court	497,790	59,000	44,475	31,656	36,643	32,086	32,984	47,389	36,898	34,285	38,690	394,105	103,685
53300	General Sessions	283,272	20,582	32,127	22,584	21,457	21,336	20,528	31,067	22,343	21,229	21,459	234,712	48,560
53400	Chancery Court	320,133	37,347	31,850	22,067	22,420	22,955	22,757	32,088	22,577	23,441	23,056	259,558	60,575
53600	District Attorney General	697,678	31,381	57,717	44,554	44,219	40,511	40,289	59,613	42,991	40,807	47,370	449,452	248,226
53610	Public Defenders Office	52,405	650	2,095	6,940	3,388	2,818	2,797	3,335	3,731	6,234	3,792	35,780	16,625
54110	Sheriff's Department	3,488,341	205,298	319,645	238,960	301,068	279,049	283,239	348,768	313,826	238,471	256,527	2,784,852	703,489
54160	Admin Sexual Offenders	2,000	0	0	0	300	0	450	0	0	0	850	1,600	400
54220	Workhouse	4,145,981	265,811	369,995	301,310	302,880	308,337	276,184	371,084	344,870	340,448	305,885	3,186,803	959,178
54240	Juvenile Services	83,423	3,875	7,638	4,967	5,503	5,225	11,557	7,385	5,171	5,148	5,227	61,698	21,725
54310	Fire Prevention and Control	231,000	0	0	0	0	0	0	0	0	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	7,644	7,925	20,394	95,445	53,404
54420	Rescue Squad	36,000	0	0	0	0	0	0	0	0	0	0	36,000	0
54490	Other Emergency Management	59,200	10,500	0	0	10,500	9,000	0	1,250	9,250	1,250	0	41,750	17,450
54610	County Coroner/Medical Examiner	63,000	2,000	2,000	3,950	3,950	2,000	5,900	5,900	7,850	9,150	7,850	50,550	12,450
55110	Health Department	173,581	6,990	11,185	8,381	10,705	7,872	9,244	8,485	9,813	43,164	2,835	118,674	54,907
55120	Rabies and Animal Control	20,000	0	0	0	0	0	0	0	20,000	0	0	20,000	0
55130	Ambulance/Emergency Medical Svcs	365,000	13,750	13,750	13,750	13,750	13,750	13,750	191,073	13,750	13,750	13,750	314,823	50,177
55170	Alcohol & Drug Programs	100,000	0	0	0	0	0	0	0	0	0	0	0	100,000
55190	Other Local Health Services	129,017	4,167	9,163	5,864	6,416	8,323	7,102	11,165	8,066	9,940	10,836	81,042	47,975
55720	Sanitation Education/Information	69,985	3,647	5,083	4,569	4,048	3,999	6,045	5,498	3,809	4,265	4,982	45,945	24,040
56300	Senior Citizens Assistance	194,327	15,088	13,230	13,049	16,406	10,631	20,688	14,073	11,851	19,688	12,867	147,581	46,746
56500	Libraries	180,713	10,220	18,502	12,563	16,846	13,136	13,022	16,193	14,812	12,466	17,941	145,701	35,012
57100	Agriculture Extension Service	117,753	1,016	0	208	23,265	209	8,137	25,286	209	209	28,333	86,872	30,881
57300	Forest Service	2,000	0	0	0	0	2,000	0	0	0	0	0	2,000	0
57500	Soil Conservation	109,624	5,720	10,352	7,264	8,010	7,408	7,408	22,673	7,408	7,412	7,408	91,116	18,508
58120	Industrial Development	120,000	0	11,676	14,945	17,065	11,452	9,901	26,086	9,852	3,812	6,269	111,057	8,943
58130	Housing & Urban Development	1,464,484	239,518	2,000	0	0	130,453	0	296,524	82,917	0	0	751,412	713,072
58190	Other Econ & Community Develop	65,062	0	0	0	0	102	1,269	0	35	35	35	1,475	63,587
58300	Veteran's Service	44,476	2,112	4,140	2,783	3,843	3,007	2,890	4,230	2,903	2,847	2,842	31,597	12,879
58400	Other Charges	1,098,591	417,714	4,996	200,204	15,185	62,713	68,257	169,593	65,039	18,196	50,812	1,072,707	25,884
58900	Tax Relief	45,000	1,796	50	0	4,881	5,182	3,600	5,697	8,032	4,456	2,192	35,886	9,114
91000	Capital Projects	1,040,763	7,352	0	9,682	3,227	57,870	260,456	28,935	0	0	50,000	477,522	623,241
	Total General Fund	18,636,671	1,660,127	1,289,588	1,179,448	1,121,561	1,524,126	1,353,607	2,022,723	1,295,328	1,082,879	1,138,153	13,658,013	4,978,658

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	April	YTD	Balance
Fund	Solid Waste (116)	Budget												
			July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	YTD	Balance
			2,919,152	182,606	117,247	212,477	164,371	537,942	177,194	283,012	132,489	117,589	2,082,308	836,844
			2,919,152	182,606	117,247	212,477	164,371	537,942	177,194	283,012	132,489	117,589	2,082,308	836,844
Fund	Drug Control (122)	Budget												
			July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	YTD	Balance
			61,200	2,516	37,126	1,255	617	1,366	2,799	1,366	68	0	46,463	14,737
			61,200	2,516	37,126	1,255	617	1,366	2,799	1,366	68	0	46,463	14,737
Fund	American Rescue Plan (127)	Budget												
			July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	YTD	Balance
			100,000	0	0	0	0	0	0	0	0	0	0	100,000
			74,653	6,460	15,144	15,265	15,150	0	0	0	15,729	0	67,748	6,904
Fund	Highway (131)	Budget												
			July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	YTD	Balance
			174,282	15,838	12,689	18,465	13,022	11,819	12,321	11,288	10,940	16,072	135,695	38,587
			2,075,067	91,956	89,193	449,239	96,018	165,913	124,845	124,544	146,469	121,266	1,546,600	528,467
Fund	Debt Service (151)	Budget												
			July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	YTD	Balance
			1,005,000	0	85,000	100,000	0	0	0	0	815,000	0	1,000,000	5,000
			1,900,000	0	0	0	0	0	0	0	1,900,000	0	1,900,000	0
Fund	Capital Projects (171)	Budget												
			July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	YTD	Balance
			1,000,000	0	0	0	0	0	0	0	0	0	0	1,000,000
			1,000,000	0	0	0	0	0	0	0	0	0	0	1,000,000
Fund	Capital Projects-Highway (176)	Budget												
			July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	YTD	Balance
			812,448	2,862	207,370	438,997	11,439	621	254	737	102	0	662,387	150,061
			812,448	2,862	207,370	438,997	11,439	621	254	737	102	0	662,387	150,061

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

Fiscal Year 2024-2025														
Month		Apr-25												
Fund	General Fund (101)													
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	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	237,249	8,974,370	-291,219
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	40,311	321,724	151,276
40300	Statutory Local Taxes	432,000	0	8,189	10,437	7,103	5,879	6,102	6,061	5,709	612,418	4,441	666,339	-234,339
41500	Permits	60,000	11,065	0	635	3,608	3,768	9,214	3,836	2,170	12,023	2,581	50,365	9,635
42100	Circuit Court	72,000	0	9,517	9,062	11,197	10,372	4,632	4,489	7,262	7,730	7,573	71,835	165
42300	General Sessions Court	9,650	0	1,197	1,438	1,921	1,193	1,001	1,091	880	1,521	1,857	12,098	-2,448
42400	Juvenile Court	8,100	0	1,012	677	489	199	812	475	1,720	1,230	827	7,440	660
42500	Chancery Court	6,900	1,293	479	800	632	304	531	490	479	760	710	6,478	422
43100	General Service Charges	6,500	0	500	566	639	565	1,636	0	750	1,159	860	6,675	-175
43300	Fees	98,000	6,491	7,026	7,530	6,266	3,805	7,586	5,841	6,542	5,355	8,598	65,040	32,960
44100	Recurring Items	872,325	128,284	130,777	131,889	129,928	122,358	133,932	127,284	139,582	133,685	153,515	1,331,235	-458,910
44500	Nonrecurring Items	259,138	0	0	0	1,155	500	0	129,569	0	2,500	0	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	0	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	90,993	946,121	-98,121
46100	General Government Grants	0	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	65,165	1,209,661	111,430
46300	Health And Welfare Grants	129,017	11,999	32,120	8,559	198	198	25,610	8,259	-25,018	11,122	7,822	80,672	48,345
46400	Public Works Grants	69,985	0	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	210,688	1,724,972	1,429,563
47100	Federal Through State	484,121	0	1,079	34,994	259,460	48,230	0	44,545	43,634	65,302	41,337	538,581	-54,460
47600	Direct Federal Revenue	20,000	400	800	1,000	1,000	1,200	400	800	0	0	800	6,400	13,600
48100	Other Governments	226,188	50	1,021	1,208	1,142	1,575	822	766	69,173	1,301	2,872	79,929	146,259
48900	Other	42,068	0	40,895	58,307	0	0	0	0	0	0	12,617	111,818	-69,750
49000	Other Sources (Non-Revenue)	40,000	0	0	0	0	0	40,000	0	0	0	0	40,000	0
	Total General Fund	17,910,769	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	890,815	16,916,621	994,148
Fund	Solid Waste (116)													
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	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	19,701	1,732,660	-70,008
43100	General Service Charges	728,000	104,161	66,718	55,580	77,652	52,527	48,723	71,045	45,584	67,793	81,442	671,225	56,775
44100	Recurring Items	128,500	14,671	16,349	14,213	15,950	18,593	11,327	13,784	17,896	22,623	16,358	161,754	-33,254
44500	Nonrecurring Items	0	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	0	9,131	869
49000	Other Sources	390,000	0	0	0	0	0	390,000	0	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	117,500	2,964,770	-45,618
Fund	Drug Control (122)													
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	YTD	Balance
42100	Circuit Court	9,700	475	274	18	48	523	0	0	897	0	0	2,233	7,467
42300	General Sessions Court	9,500	760	178	335	853	89	273	404	190	534	440	4,057	5,443
42900	Other Fines,Forfeitures & Penalties	20,000	387	0	653	0	12,561	0	0	0	0	602	14,202	5,798
	Total Drug Control Fund	39,200	1,622	452	1,006	900	13,173	273	404	1,087	534	1,042	20,492	18,708

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	Feb	March	April	YTD	Balance
Function	Description													
47100	Federal Through State	5,703,129	293,777	716,616	183,262	576,922	0	0	0	0	70,683	0	1,841,260	3,861,870
47600	Direct Federal Revenue	0	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	0	1,841,260	3,861,870
Fund	Highway (131)													
Function	Description													
40100	County Property Taxes	71,780	668	256	299	3,062	11,367	20,736	8,552	24,967	3,568	845	74,320	-2,540
40200	County Local Option Taxes	40,000	0	0	0	16,535	0	0	8,256	0	0	5,061	29,852	10,148
40300	Statutory Local Taxes	133,000	0	0	0	0	0	4,404	0	0	126,000	0	130,404	2,596
44100	Recurring Items	3,000	1,387	0	0	0	482	12	0	-19	3,661	0	5,524	-2,524
44500	Nonrecurring Items	18,600	0	0	0	0	18,600	0	0	0	2,722	0	21,322	-2,722
46400	Public Works Grants	668,565	0	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	194,535	1,946,268	593,695
47100	Federal Through State	0	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	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	200,441	2,207,689	1,267,219
Fund	Debt Service (151)													
Function	Description													
40100	County Property Taxes	119,700	2,206	846	987	5,327	19,560	35,465	14,701	42,297	6,309	1,392	129,090	-9,390
40200	County Local Option Taxes	357,500	0	70,276	66,736	58,423	64,823	49,751	47,205	0	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	3,250	27,146	-26,146
44500	Nonrecurring Items	2,518,750	0	0	0	0	0	0	0	0	2,209,375	0	2,518,750	0
49000	Other Sources (Non-Revenue)	145,600	0	0	0	0	0	0	0	136,416	0	0	136,416	9,184
	Total General Debt Service Fund	3,142,550	4,866	73,728	379,750	66,411	86,827	87,675	64,674	181,589	2,218,456	4,642	3,168,616	-26,066
Fund	Capital Projects (171)													
Function	Description													
49100	Bonds Issued	1,000,000	0	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	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	37,449	5,352	1,267	111,477	-3,457
40200	County Local Option Taxes	715,000	0	70,276	66,736	58,423	64,823	49,751	47,205	61,934	59,575	71,849	550,572	164,428
	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	73,116	662,049	160,971

Table 3: 2025 Budget Status Summary

Fiscal Year 2024-2025	
Month	April 2025

BUDGET AND ACTUALS

Fund	General Fund (101)			Percent of Budget
		Budget	Actual	
	Appropriations	18,636,671	13,658,013	73.3%
	Revenues	17,910,769	16,916,621	94.4%
	Revenue Less Appn	-725,902	3,258,607	

Fund	Solid Waste (116)			
		Budget	Actual	
	Appropriations	2,919,152	2,082,308	71.3%
	Revenues	2,919,152	2,964,770	101.6%
	Revenue Less Appn	0	882,462	

Fund	Drug Control (122)			
		Budget	Actual	
	Appropriations	61,200	46,463	75.9%
	Revenues	39,200	20,492	52.3%
	Revenue Less Appn	-22,000	-25,971	

Fund	American Rescue Plan (127)			
		Budget	Actual	
	Appropriations	10,082,690	3,369,154	33.4%
	Revenues	5,703,129	1,841,260	32.3%
	Revenue Less Appn	-4,379,560	-1,527,895	

Fund	Highway (131)			
		Budget	Actual	
	Appropriations	4,523,972	2,505,686	55.4%
	Revenues	3,474,908	2,207,689	63.5%
	Revenue Less Appn	-1,049,064	-297,998	

Fund	Debt Service (151)			
		Budget	Actual	
	Appropriations	3,658,345	3,594,455	98.3%
	Revenues	3,142,550	3,168,616	100.8%
	Revenue Less Appn	-515,795	-425,840	

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	

Fund	Capital Projects-Highway (176)			
		Budget	Actual	
	Appropriations	812,448	662,387	81.5%
	Revenues	823,020	662,049	80.4%
	Revenue Less Appn	10,572	-338	

CASH BALANCE STATUS

General Fund (101)	
Cash Balance	
Beginning Year	5,096,447
Ending Year	9,128,931
Change	4,032,484

Solid Waste (116)	
Cash Balance	
Beginning Year	1,575,037
Ending Year	2,413,477
Change	838,440

Drug Control (122)	
Cash Balance	
Beginning Year	45,123
Ending Year	19,142
Change	-25,981

ARP (127)	
Cash Balance	
Beginning Year	4,002,651
Ending Year	2,474,756
Change	-1,527,895

Highway (131)	
Cash Balance	
Beginning Year	1,644,251
Ending Year	1,574,959
Change	-69,292

Debt Service (151)	
Cash Balance	
Beginning Year	1,303,799
Ending Year	939,494
Change	-364,305

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

Capital Projects-Highway (176)	
Cash Balance	
Beginning Year	722,675
Ending Year	763,202
Change	40,527

