



Claiborne County Finance Department

Finance Director's Report on 2025 Budget Status

To: County Commission

From: Eric Pearson, Finance Director

Date: 6/5/2025

Subject: 2025 Budget Status through May 2025

This report summarizes the County's 2025 budget actuals through May 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 May 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 92% of the fiscal year.

The General Fund (Fund 101) expenditures are 80.1% of budget and revenues are 98% of budget. In FY 2024, these percentages were 77.6% and 89.2%, respectively. In FY 2025, revenues exceed expenditures by approximately \$2.64 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 May, 102.8% of budgeted property taxes are collected (surplus revenue of \$44,135). In FY 2024, property tax revenue was at 101.8%. Other revenue improvements in FY 2025 include an increased SRO Grant (+\$75,000), bank excise tax (+\$105,792), 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 \$8,623,239. However, excluding restricted cash (revenue that is restricted to specific purposes and not available for general expenses), the cash balance is \$5.5 million, or 29.4% of budgeted appropriations. The cash balance will decrease for the rest of the year given that all property taxes have been collected.

The Solid Waste Fund (Fund 116) expenditures are 76.1% of budget and revenues are 103.7% of budget. Revenue exceeds expenditures by \$805,870. This is in part the result of higher property tax collection and higher revenue from sale of recycled materials. 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 \$2.36 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 59.7% of budget and revenues are 32.3% of budget. Expenditures exceed revenue by about \$1.68 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 59.7% of budget and revenues are 69.7% of budget. Expenditures exceed revenues by about \$281,728. In FY 2024 through May, expenditures were 66.2% of budget and revenues were 76.2% of budget. Expenditures are lower in part because of less capital construction, and revenue is lower due to lower State Aid revenue, through May, 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 (\$1.61 million) if needed for unanticipated expenditure needs.

The Debt Service Fund (Fund 151) expenditures are 98.3% of budget and revenues are 1001% of budget. Expenditures exceed revenues by about \$422,108. 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 \$943,237 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 89.3% of budget and revenues are 88.3% of budget. Expenditures exceed revenue by about \$1,098. The Fund has fully expended 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 \$777,206 if needed for unanticipated expenditures.

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

Fiscal Year 2024-2025														
Month	May-25													
Fund	General Fund (101)													
Function	Description	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	YTD	Balance
51100	County Commission	187,506	11,516	11,719	10,605	10,763	11,527	10,498	10,504	11,374	10,469	32,235	142,928	44,578
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	0	0	0	0	0	0	0	0	1,050	1,450
51230	Budget and Finance Committee	32,232	0	0	0	0	0	3,248	4,024	8,143	943	1,420	17,779	14,453
51300	County Executive	224,627	22,488	21,819	17,140	18,577	16,447	23,159	18,059	14,586	16,927	16,003	202,468	22,159
51400	County Attorney	65,461	3,432	6,520	4,394	10,168	4,489	6,525	4,507	4,739	4,489	4,489	58,619	6,842
51500	Election Commission	353,879	36,707	58,349	15,024	48,888	24,374	19,639	18,141	15,219	16,006	13,010	283,396	70,483
51600	Register of Deeds	260,862	40,288	26,172	17,451	-4,961	18,453	25,046	18,259	19,277	22,673	18,109	220,158	40,704
51710	Planning & Community Development	5,000	2,563	0	0	0	0	0	0	0	0	0	4,563	437
51720	County Planner	28,993	8,355	1,213	1,078	2,278	0	7,411	943	1,212	2,155	943	26,666	2,327
51800	County Buildings	297,726	24,182	35,823	18,245	17,414	26,000	22,548	27,955	21,340	18,854	15,985	251,548	46,178
51910	Preservation of Records	24,796	1,196	2,618	1,840	1,888	1,503	2,093	1,646	1,353	2,468	1,353	20,063	4,733
52100	Accounting/Budgeting/Payroll	480,496	59,086	40,552	36,137	38,941	36,914	37,111	33,344	32,983	27,349	27,030	405,591	74,905
52300	Property Assessor's Office	295,558	18,881	27,124	18,279	19,232	19,061	18,839	18,839	22,307	19,223	19,040	236,141	59,417
52310	Reappraisal Program	101,884	5,096	8,024	5,748	6,556	7,010	9,986	7,056	7,041	7,052	12,561	82,957	18,927
52400	County Trustee's Office	373,700	18,381	24,290	27,524	48,091	24,410	38,266	27,262	24,877	24,254	24,707	308,545	65,155
52500	County Clerk's Office	444,978	26,310	40,408	27,115	52,588	28,081	38,070	29,090	29,800	29,508	28,758	359,889	85,089
53100	Circuit Court	497,790	59,000	44,475	31,656	32,086	32,984	47,389	36,898	34,285	40,656	38,504	434,575	63,215
53300	General Sessions	283,272	20,582	32,127	22,584	21,457	20,528	31,067	22,343	21,229	21,459	20,975	255,887	27,585
53400	Chancery Court	320,133	37,347	31,850	21,067	22,955	22,757	32,088	22,577	23,441	23,309	24,065	283,876	36,257
53600	District Attorney General	697,778	31,381	57,717	44,554	40,511	40,289	59,613	42,991	40,807	47,990	51,481	501,553	196,225
53610	Public Defenders Office	52,405	650	2,095	6,940	2,818	2,797	3,335	3,731	6,234	3,792	3,764	39,544	12,861
54110	Sheriff's Department	3,488,341	205,298	319,645	238,960	279,049	283,239	348,768	313,826	238,471	260,784	234,908	3,024,018	464,323
54160	Admin Sexual Offenders	2,000	0	0	300	0	450	0	0	0	850	0	1,600	400
54220	Workhouse	4,145,981	265,811	369,995	302,880	308,337	276,184	371,084	344,870	340,448	340,310	301,075	3,522,302	623,679
54240	Juvenile Services	83,423	3,875	7,638	5,503	5,225	11,557	7,385	5,171	5,148	5,357	6,625	68,453	14,970
54310	Fire Prevention and Control	231,000	0	0	0	186,000	0	0	0	0	0	0	186,000	45,000
54410	Civil Defense (Emergency Mgmt)	148,849	6,113	7,592	8,171	8,307	7,642	10,893	7,644	7,925	20,777	8,219	104,047	44,802
54420	Rescue Squad	36,000	0	0	0	0	0	0	0	0	0	0	0	36,000
54490	Other Emergency Management	59,200	10,500	0	10,500	9,000	0	1,250	9,250	1,250	0	18,250	60,000	-800
54610	County Coroner/Medical Examiner	63,000	2,000	3,950	3,950	2,000	5,900	5,900	7,850	9,150	7,850	7,850	58,400	4,600
55110	Health Department	173,581	6,990	11,185	10,705	7,872	9,244	8,485	9,813	43,164	2,835	4,686	123,360	50,221
55120	Rabies and Animal Control	20,000	0	0	0	0	0	0	20,000	0	0	0	20,000	0
55130	Ambulance/Emergency Medical Svs	365,000	13,750	13,750	13,750	13,750	13,750	191,073	13,750	13,750	13,750	13,750	328,573	36,427
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	6,416	8,323	7,102	11,165	8,066	9,940	11,294	11,400	92,899	36,118
55720	Sanitation Education/Information	69,985	3,647	5,083	4,569	3,999	6,045	5,498	3,809	4,982	4,982	5,086	50,086	19,899
56300	Senior Citizens Assistance	194,327	15,088	13,230	13,049	16,406	10,631	20,698	11,851	19,688	13,259	10,672	158,645	35,682
56500	Libraries	180,713	10,220	18,502	16,846	13,136	13,022	16,193	14,812	12,466	21,861	13,321	162,942	17,771
57100	Agriculture Extension Service	117,753	1,016	0	208	23,265	8,137	25,286	209	209	28,333	0	86,872	30,881
57300	Forest Service	2,000	0	0	0	2,000	0	0	0	0	0	0	2,000	0
57500	Soil Conservation	109,624	5,720	10,352	8,010	7,408	7,408	22,673	7,461	7,412	7,408	7,408	98,524	11,100
58120	Industrial Development	120,000	0	11,676	14,945	17,065	9,901	26,086	9,852	3,812	6,269	5,843	116,900	3,100
58130	Housing & Urban Development	1,464,484	239,518	2,000	0	130,453	0	296,524	82,917	0	50,066	39,530	841,009	623,475
58190	Other Econ & Community Develop	65,082	0	0	0	102	1,269	0	35	35	0	35	1,510	63,552
58300	Veteran's Service	44,476	2,112	4,140	2,783	3,007	2,890	4,230	2,903	2,847	2,842	3,225	34,822	9,654
58400	Other Charges	1,168,703	417,714	4,996	200,204	62,713	68,257	169,593	65,039	18,196	64,471	3,834	1,090,200	78,503
58900	Tax Relief	45,000	1,796	50	0	4,881	5,182	3,600	5,697	8,032	2,242	350	36,286	8,714
91000	Capital Projects	1,040,763	7,352	9,682	3,227	57,870	260,456	28,935	0	0	50,000	155,917	573,439	467,324
	Total General Fund	18,706,883	1,660,127	1,289,588	1,121,561	1,524,126	1,353,607	2,022,723	1,295,328	1,082,879	1,255,152	1,205,471	14,980,483	3,726,400

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	May	YTD	Balance
Fund	Solid Waste (116)														
	Function														
	55731 Waste Pickup	2,919,152	182,606	157,379	117,247	212,477	164,371	537,942	177,194	283,012	132,489	180,460	76,625	2,221,804	697,348
	Total Solid Waste/Sanitation Fund	2,919,152	182,606	157,379	117,247	212,477	164,371	537,942	177,194	283,012	132,489	180,460	76,625	2,221,804	697,348
Fund	Drug Control (122)														
	Function														
	54750 Drug Enforcement	61,200	2,516	712	37,126	1,255	617	1,366	2,799	1,366	68	10	0	46,473	14,727
	Total Drug Control Fund	61,200	2,516	712	37,126	1,255	617	1,366	2,799	1,366	68	10	0	46,473	14,727
Fund	American Rescue Plan (127)														
	Function														
	58836 Local Assistance Fund	100,000	0	0	0	0	0	0	0	0	0	0	0	0	100,000
	91401 Capital Expenditures	9,908,037	1,488,689	249,430	264,796	1,076	15,150	615,193	178,248	143,240	347,175	13,560	152,593	3,453,999	6,454,038
	Total ARP Fund	10,082,690	1,488,689	255,890	279,940	16,341	15,150	615,193	178,248	143,240	362,904	13,560	152,593	3,521,747	6,560,942
Fund	Highway (131)														
	Function														
	61000 Administration	1,74,282	15,838	13,242	12,689	18,465	13,022	11,819	12,321	11,288	10,940	16,522	11,421	147,566	26,716
	62000 Highway & Bridge Maint	2,075,067	91,956	137,156	89,193	449,239	96,018	165,913	124,845	124,544	146,469	142,591	115,051	1,682,976	392,091
Fund	Debt Service (151)														
	Function														
	82110 General Government-Principal	1,005,000	0	0	85,000	100,000	0	0	0	0	815,000	0	0	1,000,000	5,000
	82120 Highways & Streets-Principal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fund	Capital Projects (171)														
	Function														
	91190 General Government Projects	1,000,000	0	0	0	0	0	0	0	0	1,900,000	0	0	1,900,000	0
	Total Capital Projects Fund	1,000,000	0	0	0	0	0	0	0	0	35,736	0	0	72,952	53,644
Fund	Capital Projects-Highway (176)														
	Function														
	91200 Highway & Street Capital Projects	812,448	4	2,862	207,370	438,997	11,439	621	254	737	102	11,284	51,749	725,420	87,028
	Transfers Out	0	0	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	11,284	51,749	725,420	87,028

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

Fiscal Year 2024-2025															
Month	May-25														
Fund	General Fund (101)														
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	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	82,432	9,056,802	-373,651
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	167,637	489,361	-16,361
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	5,742	672,080	-240,080
41500	Permits	60,000	11,065	1,465	635	3,608	3,768	9,214	3,836	2,170	12,023	2,581	6,897	57,262	2,738
42100	Circuit Court	72,000	0	9,517	9,062	11,197	10,372	4,632	4,489	7,262	7,730	7,573	7,569	79,403	-7,403
42300	General Sessions Court	9,650	0	1,197	1,438	1,921	1,193	1,001	1,091	880	1,521	1,857	1,638	13,735	-4,085
42400	Juvenile Court	8,100	0	1,012	677	489	199	812	475	1,720	1,230	827	1,041	8,481	-381
42500	Chancery Court	6,900	1,293	479	800	632	304	531	490	479	760	710	1,250	7,728	-828
43100	General Service Charges	6,500	0	500	566	639	565	1,636	0	750	1,159	860	1,082	7,756	-1,256
43300	Fees	98,000	6,491	7,026	7,530	6,266	3,805	7,586	5,841	6,542	5,355	8,598	5,316	70,356	27,644
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	41,460	1,372,695	-500,370
44500	Nonrecurring Items	259,138	0	0	0	1,155	500	0	129,569	0	2,500	0	580	134,304	124,834
45100	Excess Fees	595,000	1,147	95,000	0	27,000	105,000	90,000	78,000	112,000	23,000	0	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	103,380	1,049,501	-201,501
46100	General Government Grants	0	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	30,400	1,240,061	81,030
46300	Health And Welfare Grants	129,017	11,999	32,120	8,559	198	0	25,610	8,259	-25,018	11,122	7,822	0	80,672	48,345
46400	Public Works Grants	69,985	0	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	152,210	1,877,183	1,277,352
47100	Federal Through State	553,121	0	1,079	34,994	259,460	48,230	0	44,545	43,634	65,302	41,337	95,243	633,824	-80,703
47600	Direct Federal Revenue	20,000	400	800	1,000	1,000	1,200	400	800	0	0	800	800	7,200	12,800
48100	Other Governments	226,288	50	1,021	1,208	1,142	1,575	822	766	69,173	1,301	2,872	1,589	81,518	144,770
48900	Other	42,068	0	40,895	58,307	0	0	0	0	0	0	12,617	0	111,818	-69,750
49000	Other Sources (Non-Revenue)	40,000	0	0	0	0	0	40,000	0	0	0	0	0	40,000	0
	Total General Fund	17,979,869	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	706,266	17,622,886	356,983
Fund	Solid Waste (116)														
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	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	16,662	1,749,322	-86,670
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	26,883	698,108	29,892
44100	Recurring Items	128,500	14,671	16,349	14,213	15,950	18,593	11,327	13,784	17,886	22,623	16,358	16,173	177,927	-49,427
44500	Nonrecurring Items	0	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	3,187	12,318	-2,318
49000	Other Sources	390,000	0	0	0	0	0	390,000	0	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	62,904	3,027,674	-108,522
Fund	Drug Control (122)														
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	YTD	Balance
42100	Circuit Court	9,700	475	274	18	48	523	0	0	897	0	0	48	2,281	7,419
42300	General Sessions Court	9,500	760	178	335	853	89	273	404	190	534	440	249	4,306	5,194
42900	Other Fines,Forfeitures & Penalties	20,000	387	0	653	0	12,561	0	0	0	0	602	0	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	297	20,789	18,411
Fund	American Rescue Plan (127)														
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	YTD	Balance
47100	Federal Through State	5,703,129	293,777	716,616	183,262	576,922	0	0	0	0	70,683	0	0	1,841,260	3,861,870
47600	Direct Federal Revenue	0	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	0	1,841,260	3,861,870
Fund	Highway (131)														

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

Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	YTD	Balance
40100	County Property Taxes	71,780	668	256	299	3,062	11,367	20,736	8,552	24,967	3,568	845	715	75,034	-3,254
40200	County Local Option Taxes	40,000	0	0	0	16,535	0	0	8,256	0	0	5,061	0	29,852	10,148
40300	Statutory Local Taxes	133,000	0	0	0	0	0	4,404	0	0	126,000	0	0	130,404	2,596
44100	Recurring Items	3,000	1,387	0	0	0	482	12	0	-19	3,661	0	0	5,524	-2,524
44500	Nonrecurring Items	18,600	0	0	0	0	18,600	0	0	0	2,722	0	0	21,322	-2,722
46400	Public Works Grants	668,565	0	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	212,075	2,158,343	381,620
47100	Federal Through State	0	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	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	212,790	2,420,478	1,054,430
Fund	Debt Service (151)														
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	YTD	Balance
40100	County Property Taxes	119,700	2,206	846	987	5,327	19,560	35,465	14,701	42,297	6,309	1,392	1,177	130,267	-10,567
40200	County Local Option Taxes	357,500	0	70,276	66,736	58,423	64,823	49,751	47,205	0	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	3,064	30,210	-29,210
44500	Nonrecurring Items	2,518,750	0	0	0	0	0	0	0	0	2,209,375	0	0	2,518,750	0
49000	Other Sources (Non-Revenue)	145,600	0	0	0	0	0	0	0	136,416	0	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	4,241	3,172,857	-30,307
Fund	Capital Projects (171)														
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	YTD	Balance
49100	Bonds Issued	1,000,000	0	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	0	1,000,000
Fund	Capital Projects-Highway (176)														
Function	Description	Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	YTD	Balance
40100	County Property Taxes	108,020	1,003	384	449	4,593	17,050	31,103	12,828	37,449	5,352	1,267	1,072	112,549	-4,529
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	63,397	613,969	101,031
	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	64,469	726,518	96,502

Table 3: 2025 Budget Status Summary

Fiscal Year 2024-2025	
Month	May 2025

BUDGET AND ACTUALS

Fund	General Fund (101)			Percent of Budget
		Budget	Actual	
	Appropriations	18,706,883	14,980,483	80.1%
	Revenues	17,979,869	17,622,886	98.0%
	Revenue Less Appn	-727,014	2,642,404	

Fund	Solid Waste (116)			
		Budget	Actual	
	Appropriations	2,919,152	2,221,804	76.1%
	Revenues	2,919,152	3,027,674	103.7%
	Revenue Less Appn	0	805,870	

Fund	Drug Control (122)			
		Budget	Actual	
	Appropriations	61,200	46,473	75.9%
	Revenues	39,200	20,789	53.0%
	Revenue Less Appn	-22,000	-25,685	

Fund	American Rescue Plan (127)			
		Budget	Actual	
	Appropriations	10,082,690	3,521,747	34.9%
	Revenues	5,703,129	1,841,260	32.3%
	Revenue Less Appn	-4,379,560	-1,680,488	

Fund	Highway (131)			
		Budget	Actual	
	Appropriations	4,523,972	2,702,206	59.7%
	Revenues	3,474,908	2,420,478	69.7%
	Revenue Less Appn	-1,049,064	-281,728	

Fund	Debt Service (151)			
		Budget	Actual	
	Appropriations	3,658,345	3,594,964	98.3%
	Revenues	3,142,550	3,172,857	101.0%
	Revenue Less Appn	-515,795	-422,108	

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	725,420	89.3%
	Revenues	823,020	726,518	88.3%
	Revenue Less Appn	10,572	1,098	

CASH BALANCE STATUS

General Fund (101)	
Cash Balance	
Beginning Year	5,096,447
Ending Year	8,623,239
Change	3,526,792

Solid Waste (116)	
Cash Balance	
Beginning Year	1,575,037
Ending Year	2,368,127
Change	793,090

Drug Control (122)	
Cash Balance	
Beginning Year	45,123
Ending Year	19,436
Change	-25,687

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	1,614,007
Change	-30,244

Debt Service (151)	
Cash Balance	
Beginning Year	1,303,799
Ending Year	943,237
Change	-360,561

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	777,206
Change	54,531