

Monthly Financial Report

Aiken County
General Fund - Operating Account Revenues & Other Financing Sources
February 2026

TOTALS					
Account	Account Description	FY 26 Budget	YTD Actuals	% of Budget	YTD as of February 2025
310	Taxes				
	Real Property Taxes	52,893,500	48,499,371	91.69%	44,579,630
	Personal Property Taxes	8,010,000	4,767,733	59.52%	5,013,260
	Payment in Lieu of Taxes	1,666,200	6	0.00%	1,963
	Penalties and Interest	335,000	127,235	37.98%	118,743
	FILOT (General Fund portion)	6,041,218	-	0.00%	202,543
320	Intergovernmental Revenue				
	State Shared Revenue	8,469,164	4,198,443	49.57%	3,996,336
	State Appropriations	1,503,860	1,041,165	69.23%	1,107,523
	State Reimbursement Grants	173,238	46,525	26.86%	39,722
	Federal Grants	-	-	0.00%	-
	Local (Other Counties/Entities)	632,700	152,032	24.03% a.	0
330	Licenses/Permits/Registration				
	Licenses	24,000	19,840	82.67%	16,030
	Permits	4,665,400	4,019,987	86.17% b.	3,153,970
	Registrations	2,900	1,610	55.52%	1,300
340	Fines & Fees				
	Fees	3,920,230	2,894,621	73.84%	2,571,375
	Court Fines	631,500	497,058	78.71%	397,999
350	Sales & Services				
	Sales	625,450	1,049,866	167.86% c.	727,194
	Services	6,104,144	3,892,597	63.77% d.	2,300,701
360	Miscellaneous				
	Interest	3,000,000	1,822,868	60.76%	1,890,895
	Miscellaneous Income	391,807	117,725	30.05%	85,805
	Refunds & Reimbursements	55,800	39,053	69.99%	41,866
Total Revenues		99,146,111	73,187,735	73.82%	66,246,854
Other Financing Sources					
	Transfers from Other Funds	2,826,335	-	0.00%	1,925,192
	Other Financing Sources	-	(104,866)	0.00%	132,029
Total Other Financing Sources		2,826,335	(104,866)	-3.71%	2,057,221
Budgeted Use of Reserves					
	Carry Forward Fund Balance	3,708,516	-	0.00%	-
Total Use of Reserves		3,708,516	-	0.00%	-
General Fund Total w/o Hurricane		105,680,962	73,082,869	69.15%	68,304,075
<i>Federal Grants - Hurricane Helene</i>		<i>-</i>	<i>303,177</i>	<i>0.00%</i>	<i>-</i>

Summary:

- a. This is the reimbursement for ABBE salaries for the first half of the year. This reimbursement was made in March last year.
- b. Permit revenues are elevated in FY 2026 due a couple of commercial permits, a steady increase in the number of permits being issued, and a change in the fee structure.
- c. The actual sales for FY 2026 are only \$529,107. The proceeds related to the sale of the hospital of \$390,420 were deferred to this year until everything is final and are therefore included in that amount.
- d. The increase over prior year is due to an increase in collections related to EMS services.

Monthly Financial Report

Aiken County
General Fund Operating Account Expenditure Report
February 2026

TOTALS					YTD as of
Dept.	Department Name	FY 26 Budget	YTD Actuals	% of Budget Expended	February 2025
10	County Council	388,769	228,044	58.66%	217,994
11	Legislative Delegation	82,320	51,628	62.72%	50,051
12	Magistrate	3,209,542	1,978,660	61.65%	1,951,771
13	Administration	5,825,014	2,713,993	46.59%	2,407,655
14	Registration & Elections	876,440	421,653	48.11%	559,742
15	Finance	1,666,637	835,449	50.13%	815,954
16	Treasurer	1,106,681	661,307	59.76%	607,021
17	Auditor	978,699	603,928	61.71%	578,112
18	Assessor	2,269,010	1,474,212	64.97%	1,225,984
19	Information Technology	4,400,169	2,477,659	56.31%	2,480,849
20	Tax Collector	651,859	424,028	65.05%	418,075
21	Sheriff's Office	23,457,614	13,729,570	58.53%	13,471,198
22	Emergency Services	14,003,634	9,713,883	69.37% a.	8,970,543
23	Detention Center	11,658,096	7,181,647	61.60%	7,057,527
24	RMC	851,497	446,925	52.49%	399,720
25	Probate Judge	1,585,140	967,223	61.02%	904,103
26	Clerk of Court	3,250,824	1,870,279	57.53%	1,771,409
27	Master in Equity	421,337	254,549	60.41%	247,742
28	Coroner	1,244,837	681,094	54.71%	675,694
29	Public Defender	1,609,823	995,546	61.84%	878,664
30	Solicitor 2nd Judicial	2,177,323	1,411,245	64.82%	1,275,666
31	Public Works	1,417,750	832,118	58.69%	748,849
35	Building Maintenance	5,899,974	4,023,647	68.20% b.	3,488,119
36	Engineering	54,434	26,946	49.50%	29,510
37	Procurement	337,553	218,512	64.73%	199,414
38	Code Enforcement	3,457,324	1,924,249	55.66%	1,932,709
39	Emergency Management	679,474	399,868	58.85%	420,568
44	DSS	301,505	190,299	63.12%	189,238
45	Veterans Affairs	316,419	202,655	64.05%	183,809
46	Agencies/Municipalities	2,216,139	477,766	21.56%	485,266
51	Parks & Recreation	1,284,368	752,674	58.60%	726,886
52	Museum	349,146	216,983	62.15%	208,833
53	Park Development	-	-	0.00%	-
55	ABBE Regional Library	3,768,764	2,718,717	72.14% c.	2,131,072
61	Soil & Water Conservation	68,778	43,448	63.17%	42,002
63	Planning & Development	2,106,472	1,116,873	53.02%	1,103,179
68	County Attorney	348,182	212,560	61.05%	199,719
88	Disbursement Transfer	1,187,423	629,766	53.04%	587,120
Total without Hurricane Expend.		105,508,970	63,109,602	59.81%	59,641,766
Hurricane Helene Expend.		171,992	71,638	41.65%	1,136,570

Summary:

- a. The County added another shift in the mid-year budget amendment for FY 2025. Therefore, FY 2026 reflects more positions than prior year actuals.
- b. There has been an increase in utility costs as well as repair contract costs at the County properties.
- c. The ABBE expenditures are more than prior year due to the timing of the funding received from the state that is distributed to the library. The state has already sent all of the funding for FY 2026. In the prior year, they had only sent the first half of the year at this point.

Monthly Financial Report

**Aiken County
General Fund Operating Account Detailed Expenditure Report
February 2026**

Dept.	Department Name	FY 26 Budget	YTD Actuals	% of Budget		Personnel Costs		Operating Costs		Capital Outlay	
				Expended		FY 26 Budget	YTD Actuals	FY 26 Budget	YTD Actuals	FY 26 Budget	YTD Actuals
10	County Council	388,769	228,044	58.66%		257,019	162,267	131,750	65,777	-	-
11	Legislative Delegation	82,320	51,628	62.72%		79,841	50,052	2,479	1,576	-	-
12	Magistrate	3,209,542	1,978,660	61.65%		3,017,027	1,840,207	173,265	133,359	19,250	5,094
13	Administration	5,825,014	2,713,993	46.59%		1,325,207	839,246	4,397,482	1,781,223	102,325	93,524
14	Registration & Elections	876,440	421,653	48.11%		618,151	287,022	253,689	134,631	4,600	-
15	Finance	1,666,637	835,449	50.13%		1,058,552	553,856	308,085	281,593	300,000	-
16	Treasurer	1,106,681	661,307	59.76%		1,005,524	637,524	99,657	23,708	1,500	75
17	Auditor	978,699	603,928	61.71%		895,994	569,500	81,705	34,428	1,000	-
18	Assessor	2,269,010	1,474,212	64.97%		2,015,345	1,290,028	253,665	184,184	-	-
19	Information Technology	4,400,169	2,477,659	56.31%		1,815,997	1,087,108	2,551,672	1,377,268	32,500	13,283
20	Tax Collector	651,859	424,028	65.05%		472,134	292,602	179,725	131,426	-	-
21	Sheriff's Office	23,457,614	13,729,570	58.53%		19,158,862	11,887,152	4,082,406	1,790,891	216,346	51,528
22	Emergency Services	14,003,634	9,713,883	69.37%		12,398,904	8,699,755	1,538,930	987,122	65,800	27,006
23	Detention Center	11,658,096	7,181,647	61.60%		8,215,890	4,941,844	3,441,706	2,239,583	500	221
24	RMC	851,497	446,925	52.49%		739,696	403,686	109,807	41,245	1,994	1,994
25	Probate Judge	1,585,140	967,223	61.02%		1,474,890	922,626	110,250	44,598	-	-
26	Clerk of Court	3,250,824	1,870,279	57.53%		3,082,636	1,736,855	157,101	124,842	11,087	8,582
27	Master in Equity	421,337	254,549	60.41%		415,841	252,508	5,096	2,041	400	-
28	Coroner	1,244,837	681,094	54.71%		704,937	412,054	532,131	267,805	7,769	1,234
29	Public Defender	1,609,823	995,546	61.84%		1,533,123	947,242	76,107	48,304	593	-
30	Solicitor 2nd Judicial	2,177,323	1,411,245	64.82%		1,936,192	1,233,301	230,731	171,144	10,400	6,801
31	Public Works	1,417,750	832,118	58.69%		1,302,800	761,220	106,450	65,754	8,500	5,145
35	Building Maintenance	5,899,974	4,023,647	68.20%		2,115,452	1,208,221	3,732,522	2,765,426	52,000	50,000
36	Engineering	54,434	26,946	49.50%		49,784	25,224	4,650	1,723	-	-
37	Procurement	337,553	218,512	64.73%		309,258	199,987	26,695	18,375	1,600	150
38	Code Enforcement	3,457,324	1,924,249	55.66%		2,444,124	1,279,248	992,050	639,733	21,150	5,269
39	Emergency Management	679,474	399,868	58.85%		467,836	292,201	197,825	100,237	13,813	7,430
44	DSS	301,505	190,299	63.12%		-	-	301,505	190,299	-	-
45	Veterans Affairs	316,419	202,655	64.05%		281,513	176,325	34,306	25,792	600	538
46	Agencies/Municipalities	2,216,139	477,766	21.56%		-	-	2,216,139	477,766	-	-
51	Parks & Recreation	1,284,368	752,674	58.60%		1,119,868	661,064	163,000	90,990	1,500	621
52	Museum	349,146	216,983	62.15%		333,946	211,174	12,550	5,809	2,650	-
53	Park Development	-	-	0.00%		-	-	-	-	-	-
55	ABBE Regional Library	3,768,764	2,718,717	72.14%		2,772,259	1,754,893	996,505	963,824	-	-
61	Soil & Water Conservation	68,778	43,448	63.17%		68,778	43,448	-	-	-	-
63	Planning & Development	2,106,472	1,116,873	53.02%		1,721,708	965,281	373,264	148,066	11,500	3,526
68	County Attorney	348,182	212,560	61.05%		320,382	201,779	27,800	10,780	-	-
88	Disbursement Transfer	1,187,423	629,766	53.04%		(693,695)	-	1,881,118	629,766	-	-
		105,508,970	63,109,602	59.81%		74,835,775	46,826,500	29,783,818	16,001,084	889,377	282,018
	<i>Hurricane Helene Expend.</i>	171,992	71,638	41.65%		-	-	171,992	71,638	-	-
	Projected Expenditures without Hurricane Costs	<i>Total Exp</i>	102,234,000			<i>Personnel</i>	75,306,000	<i>Operating</i>	26,261,000	<i>Capital</i>	667,000

Monthly Financial Report

Aiken County
 General Fund Operating Account Monthly Revenues & Other Financing Sources
 FY 2026

Account	Account Description	TOTALS		July		August		September		October		November		December	
		FY 26 Budget	YTD Actuals	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
310	Taxes														
	Real Property Taxes	52,893,500	48,499,371	176,000	195,434	(110,000)	(165,708)	112,000	84,441	4,556,000	4,888,964	3,348,000	2,759,155	20,374,000	21,167,871
	Personal Property Taxes	8,010,000	4,767,733	492,100	652,655	453,200	354,649	654,600	734,749	652,700	689,778	586,900	513,984	632,700	637,932
	Payment in Lieu of Taxes	1,666,200	6	-	-	-	-	-	-	-	6	-	-	-	-
	Penalties and Interest	335,000	127,235	26,500	33,210	(20,700)	(33,293)	12,100	9,955	24,600	48,399	33,400	12,774	500	2,377
	FILOT (General Fund portion)	6,041,218	-	-	-	-	-	-	-	-	-	-	-	-	-
320	Intergovernmental Revenue														
	State Shared Revenue	8,469,164	4,198,443	-	-	-	-	-	2,195	2,117,291	2,079,291	-	17,703	-	2,260
	State Appropriations	1,503,860	1,041,165	-	-	-	18,750	46,500	16,978	244,600	502,840	392,500	457,993	39,500	3,946
	State Reimbursement Grants	173,238	46,525	(800)	-	5,200	-	9,500	-	41,000	3,450	10,000	6,600	3,900	30,925
	Federal Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Local (Other Counties/Entities)	632,700	152,032	1,400	-	(100)	-	300	-	8,000	-	82,500	81,604	-	-
330	Licenses/Permits/Registration														
	Licenses	24,000	19,840	3,600	3,485	1,800	1,760	2,000	3,760	2,510	2,660	1,800	555	900	2,290
	Permits	4,665,400	4,019,987	302,900	906,264	375,600	419,528	382,100	472,572	371,400	667,497	352,200	450,857	394,300	380,325
	Registrations	2,900	1,610	-	-	250	230	250	210	250	330	250	360	150	170
340	Fines & Fees														
	Fees	3,920,230	2,894,621	272,300	310,608	342,900	381,706	317,100	397,398	395,500	410,918	407,300	453,930	279,000	310,750
	Court Fines	631,500	497,058	600	(0)	48,000	63,045	53,550	65,858	50,450	61,108	50,250	83,084	52,050	56,804
350	Sales & Services														
	Sales	625,450	1,049,866	14,621	664,188	14,621	33,751	14,621	44,463	14,621	34,082	184,932	170,311	14,621	10,156
	Services	6,104,144	3,892,597	-	-	-	7,849	354,900	883,806	419,200	1,034,124	470,300	422,578	392,200	381,680
360	Miscellaneous														
	Interest	3,000,000	1,822,868	165,850	9,804	334,950	197,609	151,250	180,440	158,550	272,064	143,650	101,441	177,950	239,602
	Miscellaneous Income	391,807	117,725	10,600	9,867	22,550	9,550	12,750	13,245	18,750	15,681	17,750	14,886	127,950	17,718
	Refunds & Reimbursements	55,800	39,053	800	3,043	2,750	3,153	4,550	3,727	6,150	12,020	4,850	3,755	5,550	3,690
380	Payments														
	Transfers from Other Funds	2,826,335	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other Financing Sources	-	(104,866)	-	-	-	-	-	-	-	(104,866)	-	-	-	-
	Carry Forward Fund Balance	3,708,516	-	-	-	-	-	-	-	-	-	-	-	-	-
	Management Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Fund Total		105,680,962	73,082,869	1,466,000	2,788,558	1,471,000	1,292,577	2,128,071	2,913,797	9,082,000	10,618,346	6,087,000	5,551,570	22,495,000	23,248,495
<i>Federal Grants - Hurricane Helene</i>		-	303,177	-	-	-	-	-	-	-	14,036	-	-	-	-

Monthly Financial Report

Aiken County
General Fund Operating Account Monthly Revenues & Other Financing Source
FY 2026

Account	Account Description	TOTALS		January		February		March		April		May		June		Estimated Totals
		FY 26 Budget	YTD Actuals	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
310	Taxes															
	Real Property Taxes	52,893,500	48,499,371	18,410,000	18,002,799	1,040,000	1,566,416	599,000	1,618,000	1,971,000	799,500					53,486,871
	Personal Property Taxes	8,010,000	4,767,733	704,900	622,919	633,400	561,066	748,600	680,100	763,600	997,200					7,927,233
	Payment in Lieu of Taxes	1,666,200	6	15,200	-	-	-	-	31,000	-	1,620,000					1,651,006
	Penalties and Interest	335,000	127,235	14,900	13,788	34,400	40,024	50,200	69,000	46,700	43,400					336,535
	FILOT (General Fund portion)	6,041,218	-	-	-	-	-	-	-	-	6,041,218					6,041,218
320	Intergovernmental Revenue															
	State Shared Revenue	8,469,164	4,198,443	2,117,291	2,079,291	-	17,703	-	-	2,117,291	2,117,291					8,433,025
	State Appropriations	1,503,860	1,041,165	40,000	40,103	34,500	556	15,800	173,800	21,200	495,460					1,377,425
	State Reimbursement Grants	173,238	46,525	34,100	2,700	12,700	2,850	13,600	5,100	12,000	13,700					90,925
	Federal Grants	-	-	-	-	-	-	-	-	-	-					-
	Local (Other Counties/Entities)	632,700	152,032	-	-	28,500	70,428	19,000	9,800	137,300	346,000					664,132
330	Licenses/Permits/Registration															
	Licenses	24,000	19,840	2,100	4,485	2,200	845	2,800	1,400	1,800	1,090					26,930
	Permits	4,665,400	4,019,987	401,200	387,726	389,900	335,220	473,600	322,300	474,200	425,700					5,630,997
	Registrations	2,900	1,610	150	180	150	130	250	250	250	700					3,060
340	Fines & Fees															
	Fees	3,920,230	2,894,621	308,400	344,429	274,270	284,880	311,100	310,900	335,700	365,760					4,218,081
	Court Fines	631,500	497,058	48,050	81,505	53,250	85,655	52,250	59,350	52,450	111,250					772,358
350	Sales & Services															
	Sales	625,450	1,049,866	14,621	(37,424)	14,621	130,339	14,621	14,621	14,621	294,310					695,157
	Services	6,104,144	3,892,597	618,524	503,031	687,925	659,530	674,125	471,925	676,825	1,338,220					6,579,528
360	Miscellaneous															
	Interest	3,000,000	1,822,868	289,450	560,416	404,850	261,494	294,750	277,550	267,750	333,450					2,996,368
	Miscellaneous Income	391,807	117,725	50,450	4,828	46,950	31,950	19,950	12,350	9,950	41,807					201,782
	Refunds & Reimbursements	55,800	39,053	2,400	5,340	4,550	4,324	4,450	6,850	4,750	8,150					63,253
380	Payments															
	Transfers from Other Funds	2,826,335	-	-	-	-	-	-	-	-	2,826,335					2,826,335
	Other Financing Sources	-	(104,866)	-	-	-	-	-	-	-	-					(104,866)
	Carry Forward Fund Balance	3,708,516	-	-	-	-	-	-	-	-	-					-
	Management Reserve	-	-	-	-	-	-	-	-	-	-					-
	General Fund Total	105,680,962	73,082,869	23,072,000	22,616,116	3,662,000	4,053,408	3,294,000	-	4,064,000	-	6,907,000	-	18,221,000	-	103,917,000
	<i>Federal Grants - Hurricane Helene</i>	-	303,177	-	-	-	289,141									303,177

Monthly Financial Report

Aiken County
 General Fund - Operating Account Monthly Expenditure Report
 FY 2026

Dept	Department Name	FY 26		July	August	September	October	November	December	January	February	March	April	May	June
		Budget	YTD Actuals												
10	County Council	388,769	228,044	14,009	30,109	25,735	30,132	31,205	27,495	42,532	26,825				
11	Legislative Delegation	82,320	51,628	4,251	6,017	6,017	8,515	6,949	7,593	6,017	6,269				
12	Magistrate	3,209,542	1,978,660	223,357	238,563	236,652	328,642	250,137	225,854	226,528	248,926				
13	Administration	5,825,014	2,713,993	1,036,228	552,305	148,783	271,266	174,364	192,777	156,534	181,736				
14	Registration & Elections	876,440	421,653	124,812	40,568	36,326	53,970	77,594	22,063	30,700	35,620				
15	Finance	1,666,637	835,449	48,224	105,453	87,566	129,446	117,971	117,823	132,329	96,637				
16	Treasurer	1,106,681	661,307	61,628	74,678	80,348	114,303	90,055	80,752	78,964	80,578				
17	Auditor	978,699	603,928	52,730	68,661	71,245	112,788	83,919	68,633	74,387	71,565				
18	Assessor	2,269,010	1,474,212	183,446	246,678	161,231	227,137	178,740	155,189	158,975	162,817				
19	Information Technology	4,400,169	2,477,659	373,229	323,604	263,014	475,832	207,116	234,404	387,322	213,139				
20	Tax Collector	651,859	424,028	27,024	148,493	36,921	47,879	50,296	38,446	36,305	38,666				
21	Sheriff's Office	23,457,614	13,729,570	1,471,886	1,709,385	1,616,770	2,208,519	1,754,729	1,676,497	1,593,262	1,698,522				
22	Emergency Services	14,003,634	9,713,883	898,675	1,096,174	1,180,143	1,566,084	1,281,896	1,202,898	1,269,784	1,218,229				
23	Detention Center	11,658,096	7,181,648	754,842	713,045	884,192	1,275,217	873,514	901,863	928,635	850,341				
24	RMC	851,497	446,925	64,986	50,711	53,420	67,433	52,219	46,840	56,487	54,828				
25	Probate Judge	1,585,140	967,223	83,142	116,991	117,442	163,752	129,667	117,156	122,183	116,890				
26	Clerk of Court	3,250,824	1,870,279	158,598	232,438	229,615	326,169	264,084	229,925	208,706	220,746				
27	Master in Equity	421,337	254,549	22,458	31,796	31,366	44,872	34,677	28,141	28,014	33,225				
28	Coroner	1,244,837	681,093	58,626	65,830	88,222	116,250	79,717	91,694	96,695	84,059				
29	Public Defender	1,609,823	995,547	84,065	120,647	118,296	167,353	125,854	148,482	113,238	117,611				
30	Solicitor 2nd Judicial	2,177,323	1,411,245	111,944	175,688	240,610	224,501	172,318	164,173	164,422	157,589				
31	Public Works	1,417,750	832,118	72,331	99,080	107,281	142,058	111,256	95,780	97,484	106,847				
35	Building Maintenance	5,899,974	4,023,647	380,176	385,422	536,043	649,657	496,648	484,213	507,800	583,689				
36	Engineering	54,434	26,946	2,564	2,857	3,261	4,242	3,374	3,073	3,436	4,141				
37	Procurement	337,553	218,512	17,438	24,608	39,767	34,881	26,039	24,715	24,749	26,316				
38	Code Enforcement	3,457,324	1,924,250	146,482	233,430	253,743	299,398	261,488	224,821	252,841	252,047				
39	Emergency Mangement	679,474	399,868	37,453	41,141	64,716	63,743	56,756	50,839	43,599	41,620				
44	DSS	301,505	190,299	30,991	14,861	22,529	20,665	32,568	5,662	33,699	29,325				
45	Veterans Affairs	316,419	202,655	19,436	25,325	26,080	33,841	26,857	22,226	25,152	23,738				
46	Agencies/Municipalities	2,216,139	477,766	-	-	-	246,383	-	462,766	-231,383	-				
51	Parks & Recreation	1,284,368	752,674	81,522	96,820	94,168	123,867	95,186	83,188	90,794	87,129				
52	Museum	349,146	216,983	19,050	25,445	25,221	36,248	33,744	26,038	25,131	26,107				
53	Park Development	-	-	-	-	-	-	-	-	-	-				
55	ABBE Regional Library	3,768,764	2,718,717	155,685	209,802	214,444	778,195	704,791	245,956	191,901	217,942				
61	Soil & Water Conservation	68,778	43,448	3,871	5,183	5,183	7,332	6,115	5,183	5,183	5,400				
63	Planning & Development	2,106,472	1,116,873	90,966	198,978	115,258	162,954	133,370	134,271	135,233	145,843				
68	County Attorney	348,182	212,559	18,225	25,452	27,102	36,688	29,039	25,663	25,639	24,751				
88	Disbursement Transfer	1,187,423	629,765	65,955	-	226,525	52,861	2,834	119,790	113,783	48,016				
		105,508,970	63,109,602	7,000,303	7,536,236	7,475,235	10,653,075	8,057,086	7,792,881	7,257,058	7,337,729				
	<i>Hurricane Helene Expend.</i>	171,992	71,638	-	9,817	33,957	24,503	3,361	-	0	0				

Monthly Financial Report

Aiken County
Other Funds Financial Report
February 2026

Fund Number	Fund Name	REVENUES			EXPENDITURES			YTD Change in Fund Balance	Fund Balance as of 6/30/25	Current Fund Balance
		FY 26 Budget	FY 26 Actuals	% of Budget	FY 26 Budget	FY 26 Actuals	% of Budget			
001a	General Fund	105,680,962	73,082,869	69.15%	105,508,970	63,109,602	59.81%	9,973,267	50,682,258	60,655,525
001b	Hurricane Helene	-	303,177	0.00%	171,992	71,638	41.65%	231,539	(6,715,489)	(6,483,950)
101	Solicitor Pretrial Intervention	186,505	68,814	36.90%	186,505	132,321	70.95%	(63,506)	(509,150)	(572,656)
102	Solicitor Discretionary	3,146,690	1,830,298	58.17%	3,146,690	1,707,074	54.25%	123,224	1,333,153	1,456,377
103	Solicitor	-	14,078	-	-	27,216	-	(13,138)	139,477	126,339
109	Coroner	-	25	-	-	-	-	25	154	179
110	Public Defender	1,920,340	725,152	37.76%	1,920,340	964,940	50.25%	(239,788)	16,491	(223,297)
112	Victim's Services	897,196	114,531	12.77%	897,196	513,412	57.22%	(398,881)	-	(398,881)
201	Indigent Care	102,000	74,989	73.52%	102,000	-	0.00%	74,989	34,717	109,705
202	Florence Leaphart	-	-	-	-	-	-	-	0	0
203	Aiken Cottage	-	-	0.00%	-	-	0.00%	-	133,000	133,000
301	Sheriff	-	175,011	-	-	202,659	-	(27,648)	198,892	171,244
302	Detention Center	-	267,327	-	-	262,512	-	4,816	576,025	580,841
303	CoFC Title IVD Unit Cost	348,095	243,617	69.99%	348,095	111,816	32.12%	131,800	(30,252)	101,548
304	Sheriff Title IVD Process Fees	15,000	11,154	74.36%	15,000	-	0.00%	11,154	(3,498)	7,656
305	Detention Center Phone	100,000	100,000	100.00%	100,000	43,095	43.10%	56,905	(4,997)	51,908
310	Coroner Child Fatality Fund	35,000	23,188	66.25%	35,000	15,949	45.57%	7,239	17,325	24,565
401	CoFC Title IVD Incentives	10,000	28,186	281.86%	10,000	-	0.00%	28,186	59,367	87,554
402	E-911	1,074,221	954,715	88.88%	1,074,221	314,239	29.25%	640,476	3,867,348	4,507,824
404	Public Service Authority	26,588,854	12,616,300	47.45% a.	26,588,854	8,462,022	31.83%	4,154,277	6,138,157	10,292,434
405	Solid Waste	8,887,222	7,359,193	82.81%	8,887,222	5,622,777	63.27%	1,736,416	2,355,063	4,091,479
406	C-Funds	4,466,934	43,306	0.97%	4,466,934	61,497	1.38%	(18,191)	16,813	(1,378)
407	Road Maintenance	6,275,761	2,676,806	42.65%	6,275,761	3,640,259	58.01%	(963,454)	6,076,284	5,112,830
408	Tire Disposal Fee	75,000	54,849	73.13%	75,000	33,779	45.04%	21,070	274,143	295,213
410	Sales Tax Referendum	114,888	52,040	0.00%	114,888	-	0.00%	52,040	1,826,991	1,879,031
411	Capital Purchases	-	-	0.00%	-	-	0.00%	-	1,604,166	1,604,166
412	Storm Water Drainage	3,552,949	587,906	16.55%	3,552,949	895,662	25.21%	(307,756)	5,417,688	5,109,932
413	Sales Tax Referendum 3	4,260,900	109,262	2.56%	4,260,900	307,546	7.22%	(198,283)	2,842,180	2,643,896
414	Sales Tax Referendum 4	40,123,194	19,410,691	48.38%	40,123,194	18,924,435	47.17%	486,256	49,691,844	50,178,099
501	\$5,200,000 GOB	-	-	-	-	-	-	-	1,394	1,394
502	Sage Mill	490,275	-	0.00%	490,275	26,988	5.50%	(26,988)	49,958	22,970
503	Bridgestone	-	-	-	-	-	-	-	(0)	(0)
506	FILOT	14,434,500	15,085,846	104.51% b.	14,434,500	203,175	1.41%	14,882,671	118,708	15,001,380
507	Debt Service	2,462,375	1,607,763	65.29% c.	2,462,375	2,458,818	99.86%	(851,054)	2,929,940	2,078,885
508	USCA GOB	100,000	92,873	92.87%	100,000	100,000	100.00%	(7,127)	54,528	47,401
510	Hydrogen Lab	-	-	-	-	-	-	-	0	0
511	2016 SRF Loan Plant Upgrade	20,011,415	-	0.00%	20,011,415	11,414	0.06%	(11,414)	-	(11,414)
513	\$28,560,000 GOB 2012	-	-	-	-	-	-	-	1	1
514	\$9,000,000 GOB (2016 A)	-	-	-	-	-	-	-	-	-
515	\$3,000,000 (2016B)	-	-	-	-	-	-	-	-	-
602	Grants	17,237,403	9,360,746	54.30% d.	17,237,403	10,801,711	62.66%	(1,440,965)	(1,595,717)	(3,036,682)
604	American Rescue Plan Funds	-	207,678	0.00%	-	1,894,033	0.00%	(1,686,354)	749,469	(936,885)
610	SRS Settlement Funds	108,737,643	3,089,033	2.84% e.	108,737,643	25,286,631	23.25%	(22,197,597)	115,706,716	93,509,118
611	Opioid Recovery Funds	632,424	28,543	4.51%	632,424	382,724	60.52%	(354,180)	1,156,617	802,437
701	Accommodations Tax	249,635	135,473	54.27%	249,635	145,171	58.15%	(9,698)	353,888	344,190
702	Parks	230,297	48,183	20.92%	230,297	124,147	53.91%	(75,964)	61,314	(14,650)
703	Donations	8,000	5,000	-	8,000	1,958	0.00%	3,042	44,049	47,091

Monthly Financial Report

Fund Number	Fund Name	REVENUES			EXPENDITURES			YTD Change in Fund Balance	Fund Balance as of 6/30/25	Current Fund Balance
		FY 26 Budget	FY 26 Actuals	% of Budget	FY 26 Budget	FY 26 Actuals	% of Budget			
704	Insurance Claims	2,168,168.00	302,789	13.97% f.	2,168,168	1,713,609	79.03%	(1,410,820)	5,367	(1,405,453)
705	Fire Fee	-	5,285,678	-	-	5,135,901	-	149,777	(68,025)	81,752
706	Aiken Technical College	2,243,240.00	2,308,389	102.90%	2,243,240	2,259,847	100.74%	48,542	121,265	169,807
707	School District	-	164,301,962	-	-	143,356,948	-	20,945,015	N/A	N/A
708	College Acres	-	280,296	-	-	132,251	-	148,046	66,344	214,390
709	Research Park	3,928,212.00	1,927,566	49.07%	3,928,212	1,545,975	39.36%	381,590	2,036,250	2,417,840
710	Internal Financing	1,839,840.00	-	0.00%	1,839,840	879,276	47.79%	(879,276)	7,118,063	6,238,787
711	Vendor Contracts	88,465.00	312,248	352.96%	88,465	306,183	346.11%	6,065	15,899	21,963
712	Local Accommodations Tax	804,051.00	176,336	21.93%	804,051	58,218	7.24%	118,118	685,432	803,549
713	Mattie C. Hall (Sale)	770,000.00	369,968	48.05%	770,000	-	0.00%	369,968	11,956,218	12,326,187
715	Employee Health Insurance Fund	15,000,000.00	9,213,139	61.42%	15,000,000	9,325,108	62.17%	(111,969)	1,168,318	1,056,349
Totals		399,297,654	335,066,996	83.91%	399,297,654	311,574,535	78.03%	23,492,461	268,774,145	271,321,591
Less Non-budgeted funds		8,000	170,537,006		8,000	151,013,478				
		399,289,654	164,529,990	41.21%	399,289,654	160,561,057	40.21%			
Less Agency Funds								20,945,015	N/A	N/A
Total Fund Balance								2,547,447	268,774,145	271,321,591

Summary:

- a. The PSA budget includes some large capital projects that have not yet been completed, as well as grant match for the SCIIP and EPA projects that have not been transferred yet.
- b. The fee in lieu of taxes are collected on the same schedule as property tax revenues. These fees are distributed to the different taxing entities and other funds after the state reimbursements are received.
- c. The FY 2026 budget anticipated using \$1 million of reserves this year.
- d. The grants fund includes the expenditures related to the SCIIP project at Wastewater Treatment Plant. Those funds are reimbursable. Therefore, the revenues will come in later.
- e. These funds were sent to the County in advance. So, the revenues are just the interest earned on the funds.
- f. The insurance account is funded through a transfer at the end of the year.

Aiken County
American Rescue Plan State & Local Fiscal Recovery Funds
February 2026

Budget Category	Total Budget	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Outstanding Contracts	Balance
<i>Sewage/Wastewater projects</i>								
PSA Engineering & Construction	8,276,883	10,674	75,592	443,980	1,601,377	1,859,937	4,285,323	(0)
US Highway 1/Nazarene Sewer Connector	1,605,000	-	-	96,363	104,888	34,096	1,365,833	3,821
<i>Detention Center Expansion</i>	15,500,000							191,670
Engineering		320,167	611,358	168,868	60,729	-	7,077	
Construction		-	446,750	9,579,500	4,113,880	-	-	
<i>Aiken Electric Broadband</i>	3,000,000	-	-	-	3,000,000	-		-
<i>Lost Revenue</i>								
Public Safety Salaries	7,415,000	833,000	-	4,656,808	1,925,192	-		-
FY 22 Items Eliminated from Budget	583,000	500,000	-	83,000		-		-
<i>Aiken Center</i>	500,000	500,000	-	-		-		-
<i>United Way</i>	350,000	350,000	-	-		-		-
Total	37,229,883	2,513,841	1,133,700	15,028,519	10,806,066	1,894,033	5,658,233	195,491