

Monthly Financial Report

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

TOTALS					
Account	Account Description	FY 26 Budget	YTD Actuals	% of Budget	YTD as of January 2025
310	Taxes				
	Real Property Taxes	52,893,500	46,932,955	88.73%	43,962,222
	Personal Property Taxes	8,010,000	4,206,667	52.52%	4,465,003
	Payment in Lieu of Taxes	1,666,200	6	0.00%	1,963
	Penalties and Interest	335,000	87,211	26.03%	80,446
	FILOT (General Fund portion)	6,041,218	-	0.00%	202,543
320	Intergovernmental Revenue				
	State Shared Revenue	8,469,164	4,180,740	49.36%	3,977,437
	State Appropriations	1,503,860	1,040,609	69.20%	1,104,242
	State Reimbursement Grants	173,238	43,675	25.21%	37,172
	Federal Grants	-	14,036	0.00%	-
	Local (Other Counties/Entities)	632,700	81,604	12.90% a.	0
330	Licenses/Permits/Registration				
	Licenses	24,000	18,995	79.15%	13,805
	Permits	4,665,400	3,684,767	78.98% b.	2,841,603
	Registrations	2,900	1,480	51.03%	1,210
340	Fines & Fees				
	Fees	3,920,230	2,624,899	66.96%	2,366,798
	Court Fines	631,500	411,404	65.15%	329,011
350	Sales & Services				
	Sales	625,450	919,527	147.02% c.	725,939
	Services	6,104,144	3,170,037	51.93% d.	1,762,458
360	Miscellaneous				
	Interest	3,000,000	1,561,374	52.05%	1,433,213
	Miscellaneous Income	391,807	85,775	21.89%	68,890
	Refunds & Reimbursements	55,800	34,729	62.24%	40,403
<b>Total Revenues</b>		<b>99,146,111</b>	<b>69,100,491</b>	<b>69.70%</b>	<b>63,414,357</b>
<b>Other Financing Sources</b>					
	Transfers from Other Funds	2,826,335	-	0.00%	1,925,192
	Other Financing Sources	-	(104,866)	0.00%	132,029
<b>Total Other Financing Sources</b>		<b>2,826,335</b>	<b>(104,866)</b>	<b>-3.71%</b>	<b>2,057,221</b>
<b>Budgeted Use of Reserves</b>					
	Carry Forward Fund Balance	3,708,516	-	0.00%	-
<b>Total Use of Reserves</b>		<b>3,708,516</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
<b>General Fund Total</b>		<b>105,680,962</b>	<b>68,995,624</b>	<b>65.29%</b>	<b>65,471,578</b>

**Summary:**

- a. This is the first quarterly payment for ABBE salaries.
- 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  
January 2026**

<b>TOTALS</b>					
<b>Dept.</b>	<b>Department Name</b>	<b>FY 26 Budget</b>	<b>YTD Actuals</b>	<b>% of Budget Expended</b>	<b>YTD as of January 2025</b>
10	County Council	388,769	201,219	51.76%	196,266
11	Legislative Delegation	82,320	45,359	55.10%	44,208
12	Magistrate	3,209,542	1,729,733	53.89%	1,713,952
13	Administration	5,997,006	2,603,894	43.42%	2,639,348
14	Registration & Elections	876,440	386,033	44.05%	525,344
15	Finance	1,666,637	669,502	40.17%	733,356
16	Treasurer	1,106,681	580,729	52.47%	536,095
17	Auditor	978,699	532,363	54.40%	510,979
18	Assessor	2,269,010	1,311,395	57.80%	1,077,043
19	Information Technology	4,400,169	2,264,520	51.46%	2,252,678
20	Tax Collector	651,859	385,362	59.12%	383,875
21	Sheriff's Office	23,458,800	12,031,048	51.29%	11,969,436
22	Emergency Services	14,003,634	8,495,654	60.67% a.	7,825,653
23	Detention Center	11,656,910	6,331,307	54.31%	6,256,672
24	RMC	851,497	392,097	46.05%	351,163
25	Probate Judge	1,585,140	850,333	53.64%	799,382
26	Clerk of Court	3,250,824	1,649,533	50.74%	1,608,311
27	Master in Equity	421,337	221,324	52.53%	217,799
28	Coroner	1,244,837	597,035	47.96%	593,202
29	Public Defender	1,609,823	877,935	54.54%	775,504
30	Solicitor 2nd Judicial	2,177,323	1,253,656	57.58%	1,137,290
31	Public Works	1,417,750	725,270	51.16%	660,540
35	Building Maintenance	5,900,574	3,439,958	58.30% b.	2,972,734
36	Engineering	54,434	22,806	41.90%	25,333
37	Procurement	337,553	192,196	56.94%	172,604
38	Code Enforcement	3,456,724	1,672,202	48.38%	1,703,422
39	Emergency Management	679,474	358,248	52.72%	376,445
44	DSS	301,505	160,974	53.39%	167,063
45	Veterans Affairs	316,419	178,917	56.54%	160,769
46	Agencies/Municipalities	2,216,139	477,766	21.56%	485,266
51	Parks & Recreation	1,284,368	665,546	51.82%	642,745
52	Museum	349,146	190,876	54.67%	184,233
53	Park Development	-	-	0.00%	-
55	ABBE Regional Library	3,768,764	2,500,775	66.36% c.	1,713,392
61	Soil & Water Conservation	68,778	38,047	55.32%	36,970
63	Planning & Development	2,106,472	971,030	46.10%	989,355
68	County Attorney	348,182	187,809	53.94%	175,876
88	Disbursement Transfer	1,187,423	581,749	48.99%	536,673
		<b>105,680,962</b>	<b>55,774,200</b>	<b>52.78%</b>	<b>53,150,975</b>

**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 quarter at this point in the year.

**Monthly Financial Report**

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

Dept.	Department Name	FY 26 Budget	YTD Actuals	% of Budget Expended	Personnel Costs		Operating Costs		Capital Outlay	
					FY 26 Budget	YTD Actuals	FY 26 Budget	YTD Actuals	FY 26 Budget	YTD Actuals
10	County Council	388,769	201,219	51.76%	257,019	142,948	131,750	58,271	-	-
11	Legislative Delegation	82,320	45,359	55.10%	79,841	43,783	2,479	1,576	-	-
12	Magistrate	3,209,542	1,729,733	53.89%	3,017,027	1,600,930	171,865	124,031	20,650	4,773
13	Administration	5,997,006	2,603,894	43.42%	1,325,207	731,199	4,569,474	1,783,983	102,325	88,712
14	Registration & Elections	876,440	386,033	44.05%	618,151	255,806	258,289	130,227	-	-
15	Finance	1,666,637	669,502	40.17%	1,058,552	479,787	308,085	189,716	300,000	-
16	Treasurer	1,106,681	580,729	52.47%	1,005,524	557,800	99,657	22,853	1,500	75
17	Auditor	978,699	532,363	54.40%	895,994	499,311	81,705	33,053	1,000	-
18	Assessor	2,269,010	1,311,395	57.80%	2,015,345	1,129,157	253,665	182,237	-	-
19	Information Technology	4,400,169	2,264,520	51.46%	1,815,997	947,763	2,551,672	1,303,474	32,500	13,283
20	Tax Collector	651,859	385,362	59.12%	472,134	255,788	179,725	129,575	-	-
21	Sheriff's Office	23,458,800	12,031,048	51.29%	19,158,862	10,400,830	4,083,592	1,621,248	216,346	8,970
22	Emergency Services	14,003,634	8,495,654	60.67%	12,398,904	7,608,763	1,525,730	867,316	79,000	19,575
23	Detention Center	11,656,910	6,331,307	54.31%	8,215,890	4,304,620	3,440,520	2,026,466	500	221
24	RMC	851,497	392,097	46.05%	739,696	351,234	109,807	38,869	1,994	1,994
25	Probate Judge	1,585,140	850,333	53.64%	1,474,890	809,012	110,250	41,321	-	-
26	Clerk of Court	3,250,824	1,649,533	50.74%	3,082,636	1,513,202	157,880	127,750	10,308	8,582
27	Master in Equity	421,337	221,324	52.53%	415,841	219,484	5,096	1,840	400	-
28	Coroner	1,244,837	597,035	47.96%	704,937	359,573	531,763	236,228	8,137	1,234
29	Public Defender	1,609,823	877,935	54.54%	1,533,123	831,848	74,900	46,087	1,800	-
30	Solicitor 2nd Judicial	2,177,323	1,253,656	57.58%	1,936,192	1,083,871	230,731	162,986	10,400	6,800
31	Public Works	1,417,750	725,270	51.16%	1,302,800	662,426	106,450	58,660	8,500	4,185
35	Building Maintenance	5,900,574	3,439,958	58.30%	2,115,452	1,053,484	3,731,522	2,336,474	53,600	50,000
36	Engineering	54,434	22,806	41.90%	49,784	21,121	4,650	1,684	-	-
37	Procurement	337,553	192,196	56.94%	309,258	174,556	26,695	17,490	1,600	150
38	Code Enforcement	3,456,724	1,672,202	48.38%	2,444,124	1,108,229	991,450	561,344	21,150	2,630
39	Emergency Management	679,474	358,248	52.72%	467,836	256,294	197,825	94,525	13,813	7,430
44	DSS	301,505	160,974	53.39%	-	-	301,505	160,974	-	-
45	Veterans Affairs	316,419	178,917	56.54%	281,513	154,669	34,306	23,709	600	538
46	Agencies/Municipalities	2,216,139	477,766	21.56%	-	-	2,216,139	477,766	-	-
51	Parks & Recreation	1,284,368	665,546	51.82%	1,119,868	580,905	163,000	84,020	1,500	621
52	Museum	349,146	190,876	54.67%	333,946	185,199	12,550	5,677	2,650	-
53	Park Development	-	-	0.00%	-	-	-	-	-	-
55	ABBE Regional Library	3,768,764	2,500,775	66.36%	2,772,259	1,537,437	996,505	963,338	-	-
61	Soil & Water Conservation	68,778	38,047	55.32%	68,778	38,047	-	-	-	-
63	Planning & Development	2,106,472	971,030	46.10%	1,721,708	828,159	373,264	142,011	11,500	860
68	County Attorney	348,182	187,809	53.94%	320,382	177,097	27,800	10,712	-	-
88	Disbursement Transfer	1,187,423	581,749	48.99%	(693,695)	-	1,881,118	581,749	-	-
		<b>105,680,962</b>	<b>55,774,200</b>	<b>52.78%</b>	<b>74,835,775</b>	<b>40,904,330</b>	<b>29,943,414</b>	<b>14,649,240</b>	<b>901,773</b>	<b>220,630</b>

**Projected Expenditures**

<i>Total Exp</i>	103,987,000	<i>Personnel</i>	75,075,000	<i>Operating</i>	28,236,000	<i>Capital</i>	676,000
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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	46,932,955	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	4,206,667	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	87,211	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	4,180,740	-	-	-	-	-	2,195	2,117,291	2,079,291	-	17,703	-	2,260
	State Appropriations	1,503,860	1,040,609	-	-	-	18,750	46,500	16,978	244,600	502,840	392,500	457,993	39,500	3,946
	State Reimbursement Grants	173,238	43,675	(800)	-	5,200	-	9,500	-	41,000	3,450	10,000	6,600	3,900	30,925
	Federal Grants	-	14,036	-	-	-	-	-	-	-	14,036	-	-	-	-
	Local (Other Counties/Entities)	632,700	81,604	1,400	-	(100)	-	300	-	8,000	-	82,500	81,604	-	-
330	Licenses/Permits/Registration														
	Licenses	24,000	18,995	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	3,684,767	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	1,480	-	-	250	230	250	210	250	330	250	360	150	170
340	Fines & Fees														
	Fees	3,920,230	2,624,899	272,300	316,544	342,900	388,808	317,100	397,398	395,500	418,656	407,300	467,604	279,000	315,947
	Court Fines	631,500	411,404	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	919,527	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	3,170,037	-	-	-	-	354,900	865,818	419,200	1,006,039	470,300	415,735	392,200	383,003
360	Miscellaneous														
	Interest	3,000,000	1,561,374	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	85,775	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	34,729	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>General Fund Total</b>	<b>105,680,962</b>	<b>68,995,625</b>	<b>1,466,000</b>	<b>2,794,494</b>	<b>1,471,000</b>	<b>1,291,831</b>	<b>2,128,071</b>	<b>2,895,809</b>	<b>9,082,000</b>	<b>10,612,035</b>	<b>6,087,000</b>	<b>5,558,401</b>	<b>22,495,000</b>	<b>23,255,016</b>

Monthly Financial Report

Aiken County  
General Fund Operating Account Monthly Revenues & Other Financing So  
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	46,932,955	18,410,000	18,002,799	1,040,000		599,000		1,618,000		1,971,000		799,500		52,960,455
	Personal Property Taxes	8,010,000	4,206,667	704,900	622,919	633,400		748,600		680,100		763,600		997,200		7,954,567
	Payment in Lieu of Taxes	1,666,200	6	15,200	-	-		-		31,000		-		1,620,000		1,651,006
	Penalties and Interest	335,000	87,211	14,900	13,788	34,400		50,200		69,000		46,700		43,400		330,911
	FILOT (General Fund portion)	6,041,218	-	-	-	-		-		-		-		6,041,218		6,041,218
320	Intergovernmental Revenue															
	State Shared Revenue	8,469,164	4,180,740	2,117,291	2,079,291	-		-		-		2,117,291		2,117,291		8,415,322
	State Appropriations	1,503,860	1,040,609	40,000	40,103	34,500		15,800		173,800		21,200		495,460		1,411,369
	State Reimbursement Grants	173,238	43,675	34,100	2,700	12,700		13,600		5,100		12,000		13,700		100,775
	Federal Grants	-	14,036	-	-	-		-		-		-		-		14,036
	Local (Other Counties/Entities)	632,700	81,604	-	-	28,500		19,000		9,800		137,300		346,000		622,204
330	Licenses/Permits/Registration															
	Licenses	24,000	18,995	2,100	4,485	2,200		2,800		1,400		1,800		1,090		28,285
	Permits	4,665,400	3,684,767	401,200	387,726	389,900		473,600		322,300		474,200		425,700		5,770,467
	Registrations	2,900	1,480	150	180	150		250		250		250		700		3,080
340	Fines & Fees															
	Fees	3,920,230	2,624,899	308,400	319,940	274,270		311,100		310,900		335,700		365,760		4,222,629
	Court Fines	631,500	411,404	48,050	81,505	53,250		52,250		59,350		52,450		111,250		739,954
350	Sales & Services															
	Sales	625,450	919,527	14,621	(37,424)	14,621		14,621		14,621		14,621		294,310		1,047,589
	Services	6,104,144	3,170,037	618,524	499,443	687,925		674,125		471,925		676,825		1,338,220		6,441,704
360	Miscellaneous															
	Interest	3,000,000	1,561,374	289,450	560,416	404,850		294,750		277,550		267,750		333,450		3,139,724
	Miscellaneous Income	391,807	85,775	50,450	4,828	46,950		19,950		12,350		9,950		41,807		216,782
	Refunds & Reimbursements	55,800	34,729	2,400	5,340	4,550		4,450		6,850		4,750		8,150		63,479
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	-	-	-	-	-		-		-		-		-		-
	<b>General Fund Total</b>	<b>105,680,962</b>	<b>68,995,625</b>	<b>23,072,000</b>	<b>22,588,038</b>	<b>3,662,000</b>	<b>-</b>	<b>3,294,000</b>	<b>-</b>	<b>4,064,000</b>	<b>-</b>	<b>6,907,000</b>	<b>-</b>	<b>18,221,000</b>	<b>-</b>	<b>103,897,000</b>

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	201,219	14,009	30,109	25,735	30,132	31,205	27,495	42,532					
11	Legislative Delegation	82,320	45,359	4,251	6,017	6,017	8,515	6,949	7,593	6,017					
12	Magistrate	3,209,542	1,729,733	223,357	238,563	236,652	328,642	250,137	225,854	226,528					
13	Administration	5,997,006	2,603,894	1,036,228	547,388	197,779	295,768	177,420	192,777	156,534					
14	Registration & Elections	876,440	386,033	124,812	40,568	36,326	53,970	77,594	22,063	30,700					
15	Finance	1,666,637	669,503	48,224	63,172	104,011	101,361	111,128	114,244	127,363					
16	Treasurer	1,106,681	580,729	61,628	74,678	80,348	114,303	90,055	80,752	78,964					
17	Auditor	978,699	532,363	52,730	68,661	71,245	112,788	83,919	68,633	74,387					
18	Assessor	2,269,010	1,311,395	183,446	246,678	161,231	227,137	178,740	155,189	158,975					
19	Information Technology	4,400,169	2,264,520	373,229	323,604	263,014	475,832	207,116	234,404	387,322					
20	Tax Collector	651,859	385,362	27,024	148,493	36,921	47,879	50,296	38,446	36,305					
21	Sheriff's Office	23,458,800	12,031,048	1,471,886	1,709,385	1,616,770	2,208,519	1,754,729	1,676,497	1,593,262					
22	Emergency Services	14,003,634	8,495,654	898,675	1,096,174	1,180,143	1,566,084	1,281,896	1,202,898	1,269,784					
23	Detention Center	11,656,910	6,331,307	754,842	713,045	884,192	1,275,217	873,514	901,863	928,635					
24	RMC	851,497	392,097	64,986	50,711	53,420	67,433	52,219	46,840	56,487					
25	Probate Judge	1,585,140	850,333	83,142	116,991	117,442	163,752	129,667	117,156	122,183					
26	Clerk of Court	3,250,824	1,649,534	158,598	232,438	229,615	326,169	264,084	229,925	208,706					
27	Master in Equity	421,337	221,324	22,458	31,796	31,366	44,872	34,677	28,141	28,014					
28	Coroner	1,244,837	597,035	58,626	65,830	88,222	116,250	79,717	91,694	96,695					
29	Public Defender	1,609,823	877,935	84,065	120,647	118,296	167,353	125,854	148,482	113,238					
30	Solicitor 2nd Judicial	2,177,323	1,253,656	111,944	175,688	240,610	224,501	172,318	164,173	164,422					
31	Public Works	1,417,750	725,270	72,331	99,080	107,281	142,058	111,256	95,780	97,484					
35	Building Maintenance	5,900,574	3,439,958	380,176	385,422	536,043	649,657	496,648	484,213	507,800					
36	Engineering	54,434	22,806	2,564	2,857	3,261	4,242	3,374	3,073	3,436					
37	Procurement	337,553	192,196	17,438	24,608	39,767	34,881	26,039	24,715	24,749					
38	Code Enforcement	3,456,724	1,672,202	146,482	233,430	253,743	299,398	261,488	224,821	252,841					
39	Emergency Mangement	679,474	358,248	37,453	41,141	64,716	63,743	56,756	50,839	43,599					
44	DSS	301,505	160,974	30,991	14,861	22,529	20,665	32,568	5,662	33,699					
45	Veterans Affairs	316,419	178,917	19,436	25,325	26,080	33,841	26,857	22,226	25,152					
46	Agencies/Municipalities	2,216,139	477,766	-	-	-	246,383	-	462,766	-231,383					
51	Parks & Recreation	1,284,368	665,545	81,522	96,820	94,168	123,867	95,186	83,188	90,794					
52	Museum	349,146	190,876	19,050	25,445	25,221	36,248	33,744	26,038	25,131					
53	Park Development	-	-	-	-	-	-	-	-	-					
55	ABBE Regional Library	3,768,764	2,500,775	155,685	209,802	214,444	778,195	704,791	245,956	191,901					
61	Soil & Water Conservation	68,778	38,047	3,871	5,183	5,183	7,332	6,115	5,183	5,183					
63	Planning & Development	2,106,472	971,030	90,966	198,978	115,258	162,954	133,370	134,271	135,233					
68	County Attorney	348,182	187,808	18,225	25,452	27,102	36,688	29,039	25,663	25,639					
88	Disbursement Transfer	1,187,423	581,749	65,955	-	226,525	52,861	2,834	119,790	113,783					
		<b>105,680,962</b>	<b>55,774,201</b>	<b>7,000,303</b>	<b>7,489,038</b>	<b>7,540,675</b>	<b>10,649,492</b>	<b>8,053,298</b>	<b>7,789,302</b>	<b>7,252,092</b>	-	-	-	-	-

Monthly Financial Report

Aiken County  
Other Funds Financial Report  
January 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			
001	General Fund	105,680,962	68,995,624	65.29%	105,680,962	55,774,200	52.78%	13,221,425	43,966,769	57,188,194
101	Solicitor Pretrial Intervention	186,505	67,554	36.22%	186,505	115,579	61.97%	(48,025)	(509,150)	(557,174)
102	Solicitor Discretionary	3,146,690	1,804,648	57.35%	3,146,690	1,495,465	47.53%	309,183	1,333,153	1,642,336
103	Solicitor	-	9,747	-	-	27,049	-	(17,302)	139,477	122,175
109	Coroner	-	22	-	-	-	-	22	154	177
110	Public Defender	1,920,340	395,608	20.60% a.	1,920,340	843,761	43.94%	(448,154)	16,491	(431,663)
112	Victim's Services	897,196	98,899	11.02% b.	897,196	450,454	50.21%	(351,554)	-	(351,554)
201	Indigent Care	102,000	74,685	73.22%	102,000	-	0.00%	74,685	34,717	109,401
202	Florence Leaphart	-	-	-	-	-	-	-	0	0
203	Aiken Cottage	-	-	0.00%	-	-	0.00%	-	133,000	133,000
301	Sheriff	-	122,362	-	-	172,915	-	(50,552)	198,892	148,340
302	Detention Center	-	242,877	-	-	251,914	-	(9,037)	576,025	566,988
303	CofC Title IVD Unit Cost	348,095	203,159	58.36%	348,095	103,387	29.70%	99,771	(30,252)	69,519
304	Sheriff Title IVD Process Fees	15,000	9,504	63.36%	15,000	-	0.00%	9,504	(3,498)	6,006
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	20,290	57.97%	35,000	14,341	40.98%	5,948	17,325	23,274
401	CofC Title IVD Incentives	10,000	26,429	264.29%	10,000	-	0.00%	26,429	59,367	85,797
402	E-911	1,074,221	783,550	72.94% c.	1,074,221	299,748	27.90%	483,802	3,867,348	4,351,150
404	Public Service Authority	26,588,854	10,665,386	40.11%	26,588,854	6,816,685	25.64%	3,848,701	6,138,157	9,986,858
405	Solid Waste	8,887,222	6,988,668	78.64%	8,887,222	5,227,964	58.83%	1,760,703	2,355,063	4,115,766
406	C-Funds	4,466,934	19,854	0.44%	4,466,934	36,181	0.81%	(16,327)	16,813	486
407	Road Maintenance	6,275,761	2,241,410	35.72% d.	6,275,761	3,195,931	50.92%	(954,520)	6,076,284	5,121,764
408	Tire Disposal Fee	75,000	54,849	73.13%	75,000	30,968	41.29%	23,881	274,143	298,024
410	Sales Tax Referendum	114,888	46,450	0.00%	114,888	-	0.00%	46,450	1,826,991	1,873,441
411	Capital Purchases	-	-	0.00%	-	-	0.00%	-	1,604,166	1,604,166
412	Storm Water Drainage	3,552,949	573,226	16.13%	3,552,949	705,933	19.87%	(132,706)	5,417,688	5,284,981
413	Sales Tax Referendum 3	4,260,900	100,993	2.37%	4,260,900	307,546	7.22%	(206,552)	2,842,180	2,635,628
414	Sales Tax Referendum 4	40,123,194	10,757,192	26.81%	40,123,194	17,309,379	43.14%	(6,552,188)	49,691,844	43,139,656
501	\$5,200,000 GOB	-	-	-	-	-	-	-	1,394	1,394
502	Sage Mill	490,275	-	0.00%	490,275	23,883	4.87%	(23,883)	49,958	26,076
503	Bridgestone	-	-	-	-	-	-	-	(0)	(0)
506	FILOT	14,434,500	15,085,846	104.51% e.	14,434,500	-	0.00%	15,085,846	118,708	15,204,554
507	Debt Service	2,462,375	1,539,242	62.51%	2,462,375	416,909	16.93%	1,122,333	2,929,940	4,052,273
508	USCA GOB	100,000	88,536	88.54%	100,000	100,000	100.00%	(11,464)	54,528	43,065
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	9,245,518	53.64%	17,237,403	9,899,547	57.43%	(654,029)	(1,595,717)	(2,249,746)
604	American Rescue Plan Funds	-	189,059	0.00%	-	2,550,415	0.00%	(2,361,357)	749,469	(1,611,887)
610	SRS Settlement Funds	108,737,643	2,811,053	2.59% f.	108,737,643	20,889,498	19.21%	(18,078,445)	115,706,716	97,628,271
611	Opioid Recovery Funds	632,424	26,758	4.23%	632,424	356,294	56.34%	(329,536)	1,156,617	827,081
701	Accommodations Tax	249,635	59,749	23.93%	249,635	129,410	51.84%	(69,661)	353,888	284,227
702	Parks	230,297	43,496	18.89%	230,297	108,245	47.00%	(64,748)	61,314	(3,435)
703	Donations	8,000	5,000	-	8,000	-	0.00%	5,000	44,049	49,049

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% g.	2,168,168	1,441,280	66.47%	(1,138,491)	5,367	(1,133,124)
705	Fire Fee	-	5,123,349	-	-	3,689,771	-	1,433,578	(68,025)	1,365,553
706	Aiken Technical College	2,243,240.00	2,201,851	98.15%	2,243,240	1,460,573	65.11%	741,278	121,265	862,542
707	School District	-	153,711,640	-	-	89,915,753	-	63,795,887	N/A	N/A
708	College Acres	-	262,587	-	-	132,251	-	130,336	66,344	196,680
709	Research Park	3,928,212.00	1,698,295	43.23%	3,928,212	1,247,461	31.76%	450,835	2,036,250	2,487,085
710	Internal Financing	1,839,840.00	-	0.00%	1,839,840	878,273	47.74%	(878,273)	7,118,063	6,239,790
711	Vendor Contracts	88,465.00	271,719	307.15%	88,465	268,176	303.14%	3,544	15,899	19,442
712	Local Accommodations Tax	804,051.00	165,681	20.61%	804,051	53,724	6.68%	111,957	685,432	797,388
713	Mattie C. Hall (Sale)	770,000.00	333,435	43.30%	770,000	-	0.00%	333,435	11,956,218	12,289,653
715	Employee Health Insurance Fund	15,000,000.00	7,684,490	51.23%	15,000,000	8,221,141	54.81%	(536,651)	1,168,318	631,667
Totals		399,297,654	305,253,081	76.45%	399,297,654	235,016,511	58.86%	70,236,570	268,774,145	275,214,828
Less Non-budgeted funds		8,000	159,666,598		8,000	96,740,067				
		<b>399,289,654</b>	<b>145,586,483</b>	<b>36.46%</b>	<b>399,289,654</b>	<b>138,276,444</b>	<b>34.63%</b>			
Less Agency Funds								63,795,887	N/A	N/A
<b>Total Fund Balance</b>								<b>6,440,683</b>	<b>268,774,145</b>	<b>275,214,828</b>

**Summary:**

- a. Public Defender is billed quarterly for reimbursement of their expenditures. Payment for the 1st quarter was received until December and the invoice for second quarter has been sent.
- b. Victim's Services are funded through a transfer from the general fund at the end of the year.
- c. The E911 revenues include state reimbursements for expenditures that were recorded in FY 2025.
- d. Road Maintenance purchased a couple of capital items that were budgeted in FY 2025 but did not arrive until FY 2026.
- e. 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.
- f. These funds were sent to the County in advance. So, the revenues are just the interest earned on the funds.
- g. The insurance account is funded through a transfer at the end of the year.

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

<b>Budget Category</b>	<b>Total Budget</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>Outstanding Contracts</b>	<b>Balance</b>
<i>Sewage/Wastewater projects</i>								
PSA Engineering & Construction	8,276,883	10,674	75,592	443,980	1,601,377	2,516,319	3,628,941	(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	-	-		-		-
<b>Total</b>	<b>37,229,883</b>	<b>2,513,841</b>	<b>1,133,700</b>	<b>15,028,519</b>	<b>10,806,066</b>	<b>2,550,415</b>	<b>5,001,851</b>	<b>195,491</b>

**March 12, 2026**  
**Horsecreek Wastewater Treatment Plant**  
**Summary of Large Projects and Ongoing Expenditures Beginning in July of 2023\***

Description	Budget Source	Budget	Amount Obligated	Amount Spent
<b>Compliance "Get Well" Projects</b>				
AB1 Project				
Engineering	HCWWTP	164,000	164,000	120,936
	ARPA	1,179,500	1,179,500	1,053,762
Construction Contract	SCIIP	9,852,300	9,852,300	9,852,300
	ARPA	4,403,593	4,403,593	2,060,613
	HCWWTP	1,073,107	449,061	-
Equipment Purchases	HCWWTP	181,526	181,526	181,526
	ARPA	2,605,591	2,605,732	2,152,893
AB5 Cleanout (Consent Order)	HCWWTP	2,821,590	2,821,590	1,939,650
Plant Improvements/Repairs	HCWWTP	6,422,449	6,332,449	5,287,146
Contracted Engineering Services	HCWWTP	463,991	463,991	358,089
Equipment Purchases	HCWWTP	754,867	754,867	557,270
<b>Total Compliance "Get Well" Projects</b>		<b>29,922,514</b>	<b>29,208,609</b>	<b>23,564,184</b>
<b>Miscellaneous Projects</b>				
Midland Valley/Nazarene Line Extension				
Engineering	ARPA	212,104	212,104	141,783
Construction Contract	ARPA	1,267,645	1,267,645	-
	HCWWTP	308,397	-	-
Feasibility Study	ARPA	121,430	121,430	116,240
Plant Improvements	HCWWTP	244,086	244,086	226,005
Contracted Engineering Services	HCWWTP	66,500	66,500	52,821
Storage Building Construction	HCWWTP	188,000	188,000	188,000
Contracted Pretreatment Services	HCWWTP	231,480	231,480	174,270
Hurricane Helene Related Repair	HCWWTP	727,348	727,348	727,348
Equipment Purchases	HCWWTP	254,794	254,794	254,794
<b>Total Miscellaneous Projects</b>		<b>3,621,784</b>	<b>3,313,387</b>	<b>1,881,261</b>
<b>Expansion Related Projects</b>				
Expansion to 26MGD				
Engineering	SRF Loan	109,550	109,550	109,550
	HCWWTP	84,000	84,000	29,520
Construction	TBD	78,790,000		
Engineering of Expansion of Sage Mill	Main County Reimb.	148,200	148,200	-
<b>Total Expansion Related Projects</b>		<b>79,131,750</b>	<b>341,750</b>	<b>139,070</b>
<b>Total Large Projects</b>		<b>112,676,048</b>	<b>32,863,746</b>	<b>25,584,516</b>

\*Including AB5 Cleanout Project Outside of Date Range Due to Importance

**Budget Source Key:**

HCWWTP - Horsecreek Wastewater Treatment Plant Funds

ARPA - American Rescue Plan Act Funds

SCIIP - South Carolina Infrastructure Investment Program (Grant)

SRF Loan - SC State Revolving Fund Program

Main County Reimb. - Work completed for assets owned by the Main County