

Monthly Financial Report

Aiken County
 General Fund - Operating Account Revenues & Other Financing Sources
 December 2025

TOTALS					
Account	Account Description	FY 26 Budget	YTD Actuals	% of Budget	YTD as of December 2024
310	Taxes				
	Real Property Taxes	52,893,500	28,930,156	54.70%	26,881,880
	Personal Property Taxes	8,000,000	3,583,748	44.80%	3,602,834
	Payment in Lieu of Taxes	1,666,200	6	0.00%	0
	Penalties and Interest	335,000	73,423	21.92%	66,637
	FILOT (General Fund portion)	6,041,218	-	0.00%	202,543
320	Intergovernmental Revenue				
	State Shared Revenue	8,469,164	2,101,449	24.81%	1,998,164
	State Appropriations	1,503,860	1,000,507	66.53% a.	341,262
	State Reimbursement Grants	160,000	40,975	25.61%	37,172
	Federal Grants	-	14,036	0.00%	-
	Local (Other Counties/Entities)	632,700	81,604	12.90% b.	0
330	Licenses/Permits/Registration				
	Licenses	24,000	14,510	60.46%	10,825
	Permits	4,665,400	3,297,041	70.67% c.	2,685,298
	Registrations	2,900	1,300	44.83%	980
340	Fines & Fees				
	Fees	3,920,230	2,304,958	58.80%	2,103,179
	Court Fines	631,500	329,899	52.24%	274,901
350	Sales & Services				
	Sales	625,450	956,951	153.00% d.	751,302
	Services	6,104,144	2,670,595	43.75% e.	1,105,435
360	Miscellaneous				
	Interest	3,000,000	1,000,958	33.37%	1,050,241
	Miscellaneous Income	391,807	80,947	20.66%	67,540
	Refunds & Reimbursements	55,800	29,389	52.67%	30,689
Total Revenues		99,122,873	46,512,452	46.92%	41,210,883
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	1,547,356	-	0.00%	-
Total Use of Reserves		1,547,356	-	0.00%	-
General Fund Total		103,496,564	46,407,586	44.84%	43,268,104

Summary:

- a. The County has received the full annual pass through from the State for the ABBE Library. Payments were previously made quarterly.
- b. This is the first quarterly payment for ABBE salaries.
- c. Permit revenues are elevated in FY 2026 due a large commercial permit issued in July.
- d. The actual sales for FY 2026 are only \$386,065. 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.
- e. 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
December 2025**

TOTALS					
Dept.	Department Name	FY 26 Budget	YTD Actuals	% of Budget Expended	YTD as of December 2024
10	County Council	388,769	158,686	40.82%	158,427
11	Legislative Delegation	82,320	39,342	47.79%	38,365
12	Magistrate	3,194,542	1,503,206	47.06%	1,492,315
13	Administration	5,667,643	2,447,360	43.18%	2,279,941
14	Registration & Elections	876,440	355,333	40.54%	488,119
15	Finance	1,653,257	542,139	32.79%	589,787
16	Treasurer	1,059,761	501,765	47.35%	459,921
17	Auditor	954,944	457,977	47.96%	441,289
18	Assessor	2,182,082	1,152,420	52.81% a.	944,858
19	Information Technology	3,969,759	1,877,198	47.29%	1,964,325
20	Tax Collector	651,859	349,058	53.55% b.	340,741
21	Sheriff's Office	23,139,137	10,437,786	45.11%	10,429,281
22	Emergency Services	14,003,634	7,225,870	51.60% c.	6,629,999
23	Detention Center	11,593,910	5,402,672	46.60%	5,392,683
24	RMC	726,288	335,609	46.21%	302,880
25	Probate Judge	1,550,140	728,150	46.97%	688,239
26	Clerk of Court	3,145,904	1,440,827	45.80%	1,390,503
27	Master in Equity	421,337	193,310	45.88%	187,462
28	Coroner	1,184,937	500,339	42.22%	504,465
29	Public Defender	1,609,823	764,697	47.50%	672,945
30	Solicitor 2nd Judicial	2,171,742	1,089,234	50.15%	993,723
31	Public Works	1,417,448	627,786	44.29%	573,757
35	Building Maintenance	5,764,545	2,932,157	50.87% d.	2,463,256
36	Engineering	38,026	19,370	50.94%	21,870
37	Procurement	337,053	167,447	49.68%	148,956
38	Code Enforcement	3,299,058	1,419,361	43.02%	1,446,694
39	Emergency Management	631,199	314,648	49.85%	328,132
44	DSS	261,300	127,275	48.71%	145,353
45	Veterans Affairs	312,419	153,766	49.22%	139,744
46	Agencies/Municipalities	2,216,139	709,148	32.00%	312,633
51	Parks & Recreation	1,264,355	574,752	45.46%	553,360
52	Museum	349,146	165,746	47.47%	160,139
53	Park Development	-	-	0.00%	-
55	ABBE Regional Library	3,768,764	2,308,874	61.26% e.	1,495,262
61	Soil & Water Conservation	68,778	32,865	47.78%	31,938
63	Planning & Development	2,004,501	835,797	41.70%	868,355
68	County Attorney	348,182	162,170	46.58%	151,779
88	Disbursement Transfer	1,187,423	467,966	39.41%	435,846
		103,496,564	48,522,108	46.88%	45,667,340

Summary:

- a.** The maintenance contracts for the Assessor's software are paid at the beginning of the fiscal year.
- b.** The annual costs related to posting delinquent properties for the sale is paid at the beginning of the year.
- c.** The County added another shift in the mid-year budget amendment for FY 2025. Therefore, FY 2026 reflects more positions that prior year actuals.
- d.** There has been an increase in utility costs as well as repair contract costs at the County properties.
- e.** 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
December 2025**

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	158,686	40.82%	257,019	124,165	131,750	34,522	-	-
11	Legislative Delegation	82,320	39,342	47.79%	79,841	37,766	2,479	1,576	-	-
12	Magistrate	3,194,542	1,503,206	47.06%	3,017,027	1,382,129	168,265	116,304	9,250	4,773
13	Administration	5,667,643	2,447,360	43.18%	1,310,836	629,805	4,254,482	1,728,842	102,325	88,712
14	Registration & Elections	876,440	355,333	40.54%	618,151	225,248	258,289	130,085	-	-
15	Finance	1,653,257	542,139	32.79%	1,045,172	412,406	308,085	129,733	300,000	-
16	Treasurer	1,059,761	501,765	47.35%	1,005,524	480,347	52,737	21,343	1,500	75
17	Auditor	954,944	457,977	47.96%	895,994	429,647	57,950	28,329	1,000	-
18	Assessor	2,182,082	1,152,420	52.81%	1,984,082	974,701	198,000	177,719	-	-
19	Information Technology	3,969,759	1,877,198	47.29%	1,799,256	818,740	2,138,003	1,045,176	32,500	13,283
20	Tax Collector	651,859	349,058	53.55%	472,134	220,195	179,725	128,863	-	-
21	Sheriff's Office	23,139,137	10,437,786	45.11%	19,141,712	8,932,858	3,896,885	1,495,958	100,540	8,970
22	Emergency Services	14,003,634	7,225,870	51.60%	12,398,904	6,466,060	1,518,980	750,341	85,750	9,470
23	Detention Center	11,593,910	5,402,672	46.60%	8,215,890	3,673,169	3,377,520	1,729,282	500	221
24	RMC	726,288	335,609	46.21%	667,188	300,844	59,100	32,771	-	1,994
25	Probate Judge	1,550,140	728,150	46.97%	1,474,890	697,999	75,250	30,151	-	-
26	Clerk of Court	3,145,904	1,440,827	45.80%	2,977,716	1,298,139	156,392	134,107	11,796	8,582
27	Master in Equity	421,337	193,310	45.88%	415,841	191,461	5,096	1,849	400	-
28	Coroner	1,184,937	500,339	42.22%	704,937	309,306	467,800	189,800	12,200	1,234
29	Public Defender	1,609,823	764,697	47.50%	1,533,123	722,169	74,900	42,529	1,800	-
30	Solicitor 2nd Judicial	2,171,742	1,089,234	50.15%	1,936,192	932,707	225,150	149,726	10,400	6,800
31	Public Works	1,417,448	627,786	44.29%	1,302,498	572,086	106,450	51,634	8,500	4,066
35	Building Maintenance	5,764,545	2,932,157	50.87%	2,043,311	906,623	3,662,184	1,975,535	59,050	50,000
36	Engineering	38,026	19,370	50.94%	33,376	17,754	4,650	1,616	-	-
37	Procurement	337,053	167,447	49.68%	309,258	150,147	26,695	17,150	1,100	150
38	Code Enforcement	3,299,058	1,419,361	43.02%	2,354,708	947,589	923,200	469,209	21,150	2,564
39	Emergency Management	631,199	314,648	49.85%	467,836	219,792	149,450	87,427	13,913	7,430
44	DSS	261,300	127,275	48.71%	-	-	261,300	127,275	-	-
45	Veterans Affairs	312,419	153,766	49.22%	281,513	134,087	29,906	19,140	1,000	538
46	Agencies/Municipalities	2,216,139	709,148	32.00%	-	-	2,216,139	709,148	-	-
51	Parks & Recreation	1,264,355	574,752	45.46%	1,117,855	499,420	145,000	74,791	1,500	541
52	Museum	349,146	165,746	47.47%	333,946	160,179	12,550	5,567	2,650	-
53	Park Development	-	-	0.00%	-	-	-	-	-	-
55	ABBE Regional Library	3,768,764	2,308,874	61.26%	2,772,259	1,326,754	996,505	982,120	-	-
61	Soil & Water Conservation	68,778	32,865	47.78%	68,778	32,865	-	-	-	-
63	Planning & Development	2,004,501	835,797	41.70%	1,619,737	701,365	373,264	134,432	11,500	-
68	County Attorney	348,182	162,170	46.58%	320,382	152,688	27,800	9,482	-	-
88	Disbursement Transfer	1,187,423	467,966	39.41%	(693,695)	-	1,881,118	467,966	-	-
		103,496,564	48,522,108	46.88%	74,283,191	35,081,211	28,423,049	13,231,496	790,324	209,401

Projected Expenditures

<i>Total Exp</i>	103,485,000	<i>Personnel</i>	74,616,000	<i>Operating</i>	28,276,000	<i>Capital</i>	593,000
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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	28,930,156	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	8,000,000	3,583,748	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	73,423	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	2,101,449	-	-	-	-	-	2,195	2,117,291	2,079,291	-	17,703	-	2,260
	State Appropriations	1,503,860	1,000,507	-	-	-	18,750	46,500	16,978	244,600	502,840	392,500	457,993	39,500	3,946
	State Reimbursement Grants	160,000	40,975	(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	14,510	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	3,297,041	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	1,300	-	-	250	230	250	210	250	330	250	360	150	170
340	Fines & Fees														
	Fees	3,920,230	2,304,958	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	329,899	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	956,951	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	2,670,595	-	-	-	-	354,900	865,818	419,200	1,006,039	470,300	415,735	392,200	383,003
360	Miscellaneous														
	Interest	3,000,000	1,000,958	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	80,947	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	29,389	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	1,547,356	-	-	-	-	-	-	-	-	-	-	-	-	-
	Management Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	General Fund Total	103,496,564	46,407,586	1,466,000	2,794,494	1,471,000	1,291,831	2,128,071	2,895,809	9,082,000	10,612,035	6,087,000	5,558,401	22,495,000	23,255,016

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	28,930,156	18,410,000		1,040,000		599,000		1,618,000		1,971,000		799,500		52,967,656
	Personal Property Taxes	8,000,000	3,583,748	704,900		633,400		748,600		680,100		763,600		997,200		8,029,548
	Payment in Lieu of Taxes	1,666,200	6	15,200		-		-		31,000		-		1,620,000		1,666,206
	Penalties and Interest	335,000	73,423	14,900		34,400		50,200		69,000		46,700		43,400		332,023
	FILOT (General Fund portion)	6,041,218	-	-		-		-		-		-		6,041,218		6,041,218
320	Intergovernmental Revenue															
	State Shared Revenue	8,469,164	2,101,449	-		2,117,291		-		-		2,117,291		2,117,291		8,453,322
	State Appropriations	1,503,860	1,000,507	-		74,500		15,800		173,800		21,200		495,460		1,411,267
	State Reimbursement Grants	160,000	40,975	34,100		12,700		13,600		5,100		12,000		13,700		132,175
	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	14,510	2,100		2,200		2,800		1,400		1,800		1,090		25,900
	Permits	4,665,400	3,297,041	401,200		389,900		473,600		322,300		474,200		425,700		5,783,941
	Registrations	2,900	1,300	150		150		250		250		250		700		3,050
340	Fines & Fees															
	Fees	3,920,230	2,304,958	308,400		274,270		311,100		310,900		335,700		365,760		4,211,088
	Court Fines	631,500	329,899	48,050		53,250		52,250		59,350		52,450		111,250		706,499
350	Sales & Services															
	Sales	625,450	956,951	14,621		14,621		14,621		14,621		14,621		294,310		968,229
	Services	6,104,144	2,670,595	618,524		687,925		674,125		471,925		676,825		1,338,220		6,468,007
360	Miscellaneous															
	Interest	3,000,000	1,000,958	289,450		404,850		294,750		277,550		267,750		333,450		2,868,758
	Miscellaneous Income	391,807	80,947	50,450		46,950		19,950		12,350		9,950		41,807		262,404
	Refunds & Reimbursements	55,800	29,389	2,400		4,550		4,450		6,850		4,750		8,150		60,539
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	1,547,356	-	-		-		-		-		-		-		-
	Management Reserve	-	-	-		-		-		-		-		-		-
	General Fund Total	103,496,564	46,407,586	20,914,000	-	5,819,000	-	3,294,000	-	4,064,000	-	6,907,000	-	18,221,000	-	103,750,000

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	158,686	14,009	30,109	25,735	30,132	31,205	27,495						
11	Legislative Delegation	82,320	39,342	4,251	6,017	6,017	8,515	6,949	7,593						
12	Magistrate	3,194,542	1,503,205	223,357	238,563	236,652	328,642	250,137	225,854						
13	Administration	5,667,643	2,447,360	1,036,228	547,388	197,779	295,768	177,420	192,777						
14	Registration & Elections	876,440	355,333	124,812	40,568	36,326	53,970	77,594	22,063						
15	Finance	1,653,257	542,140	48,224	63,172	104,011	101,361	111,128	114,244						
16	Treasurer	1,059,761	501,765	61,628	74,678	80,348	114,303	90,055	80,752						
17	Auditor	954,944	457,977	52,730	68,661	71,245	112,788	83,919	68,633						
18	Assessor	2,182,082	1,152,420	183,446	246,678	161,231	227,137	178,740	155,189						
19	Information Technology	3,969,759	1,877,198	373,229	323,604	263,014	475,832	207,116	234,404						
20	Tax Collector	651,859	349,058	27,024	148,493	36,921	47,879	50,296	38,446						
21	Sheriff's Office	23,139,137	10,437,786	1,471,886	1,709,385	1,616,770	2,208,519	1,754,729	1,676,497						
22	Emergency Services	14,003,634	7,225,870	898,675	1,096,174	1,180,143	1,566,084	1,281,896	1,202,898						
23	Detention Center	11,593,910	5,402,673	754,842	713,045	884,192	1,275,217	873,514	901,863						
24	RMC	726,288	335,609	64,986	50,711	53,420	67,433	52,219	46,840						
25	Probate Judge	1,550,140	728,150	83,142	116,991	117,442	163,752	129,667	117,156						
26	Clerk of Court	3,145,904	1,440,828	158,598	232,438	229,615	326,169	264,084	229,925						
27	Master in Equity	421,337	193,310	22,458	31,796	31,366	44,872	34,677	28,141						
28	Coroner	1,184,937	500,339	58,626	65,830	88,222	116,250	79,717	91,694						
29	Public Defender	1,609,823	764,697	84,065	120,647	118,296	167,353	125,854	148,482						
30	Solicitor 2nd Judicial	2,171,742	1,089,234	111,944	175,688	240,610	224,501	172,318	164,173						
31	Public Works	1,417,448	627,786	72,331	99,080	107,281	142,058	111,256	95,780						
35	Building Maintenance	5,764,545	2,932,157	380,176	385,422	536,043	649,657	496,648	484,213						
36	Engineering	38,026	19,370	2,564	2,857	3,261	4,242	3,374	3,073						
37	Procurement	337,053	167,447	17,438	24,608	39,767	34,881	26,039	24,715						
38	Code Enforcement	3,299,058	1,419,362	146,482	233,430	253,743	299,398	261,488	224,821						
39	Emergency Mangement	631,199	314,648	37,453	41,141	64,716	63,743	56,756	50,839						
44	DSS	261,300	127,275	30,991	14,861	22,529	20,665	32,568	5,662						
45	Veterans Affairs	312,419	153,766	19,436	25,325	26,080	33,841	26,857	22,226						
46	Agencies/Municipalities	2,216,139	709,148	-	-	-	246,383	-	462,766						
51	Parks & Recreation	1,264,355	574,751	81,522	96,820	94,168	123,867	95,186	83,188						
52	Museum	349,146	165,746	19,050	25,445	25,221	36,248	33,744	26,038						
53	Park Development	-	-	-	-	-	-	-	-						
55	ABBE Regional Library	3,768,764	2,308,874	155,685	209,802	214,444	778,195	704,791	245,956						
61	Soil & Water Conservation	68,778	32,865	3,871	5,183	5,183	7,332	6,115	5,183						
63	Planning & Development	2,004,501	835,797	90,966	198,978	115,258	162,954	133,370	134,271						
68	County Attorney	348,182	162,169	18,225	25,452	27,102	36,688	29,039	25,663						
88	Disbursement Transfer	1,187,423	467,966	65,955	-	226,525	52,861	2,834	119,790						
		103,496,564	48,522,108	7,000,303	7,489,038	7,540,675	10,649,492	8,053,298	7,789,302	-	-	-	-	-	-

Monthly Financial Report

Aiken County
Other Funds Financial Report
December 2025

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	103,496,564	46,407,586	44.84%	103,496,564	48,522,108	46.88%	(2,114,522)	43,966,769	41,852,247
101	Solicitor Pretrial Intervention	186,505	42,629	22.86%	186,505	101,405	54.37%	(58,775)	(509,150)	(567,925)
102	Solicitor Discretionary	3,146,690	1,200,577	38.15%	3,146,690	1,300,629	41.33%	(100,051)	1,333,153	1,233,102
103	Solicitor	-	9,616	-	-	27,049	-	(17,433)	139,477	122,044
109	Coroner	-	19	-	-	-	-	19	154	174
110	Public Defender	1,920,340	395,608	20.60% a.	1,920,340	727,438	37.88%	(331,831)	16,491	(315,340)
112	Victim's Services	897,196	84,899	9.46% b.	897,196	392,520	43.75%	(307,620)	-	(307,620)
201	Indigent Care	102,000	26,244	25.73%	102,000	-	0.00%	26,244	34,717	60,961
202	Florence Leaphart	-	-	-	-	-	-	-	0	0
203	Aiken Cottage	-	-	0.00%	-	-	0.00%	-	133,000	133,000
301	Sheriff	-	116,574	-	-	158,063	-	(41,489)	198,892	157,403
302	Detention Center	-	207,290	-	-	125,852	-	81,438	576,025	657,463
303	CofC Title IVD Unit Cost	306,095	174,195	56.91%	306,095	95,112	31.07%	79,083	(30,252)	48,830
304	Sheriff Title IVD Process Fees	15,000	7,788	51.92%	15,000	-	0.00%	7,788	(3,498)	4,290
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	17,391	49.69%	35,000	12,734	36.38%	4,658	17,325	21,983
401	CofC Title IVD Incentives	10,000	21,958	219.58%	10,000	-	0.00%	21,958	59,367	81,326
402	E-911	1,074,221	759,721	70.72%	1,074,221	271,485	25.27%	488,236	3,867,348	4,355,583
404	Public Service Authority	21,851,142	8,714,075	39.88%	21,851,142	5,406,326	24.74%	3,307,750	6,138,157	9,445,907
405	Solid Waste	8,606,543	4,750,081	55.19%	8,606,543	4,062,621	47.20%	687,460	2,355,063	3,042,523
406	C-Funds	4,319,220	19,854	0.46%	4,319,220	31,838	0.74%	(11,984)	16,813	4,829
407	Road Maintenance	5,819,119	1,878,205	32.28% c.	5,819,119	2,819,313	48.45%	(941,108)	6,076,284	5,135,176
408	Tire Disposal Fee	75,000	36,690	48.92%	75,000	26,283	35.04%	10,407	274,143	284,550
410	Sales Tax Referendum	-	40,170	0.00%	-	-	0.00%	40,170	1,826,991	1,867,161
411	Capital Purchases	-	-	0.00%	-	-	0.00%	-	1,604,166	1,604,166
412	Storm Water Drainage	3,107,041	399,221	12.85%	3,107,041	658,276	21.19%	(259,054)	5,417,688	5,158,634
413	Sales Tax Referendum 3	3,280,000	91,547	2.79%	3,280,000	295,040	9.00%	(203,493)	2,842,180	2,638,686
414	Sales Tax Referendum 4	33,541,235	10,464,333	31.20%	33,541,235	11,145,936	33.23%	(681,603)	49,691,844	49,010,240
501	\$5,200,000 GOB	-	-	-	-	-	-	-	1,394	1,394
502	Sage Mill	490,275	-	0.00%	490,275	21,374	4.36%	(21,374)	49,958	28,585
503	Bridgestone	-	-	-	-	-	-	-	(0)	(0)
506	FILOT	14,434,500	6,271,956	43.45% d.	14,434,500	-	0.00%	6,271,956	118,708	6,390,665
507	Debt Service	2,462,375	1,002,328	40.71%	2,462,375	416,909	16.93%	585,419	2,929,940	3,515,359
508	USCA GOB	100,000	56,434	56.43%	100,000	100,000	100.00%	(43,566)	54,528	10,962
510	Hydrogen Lab	-	-	-	-	-	-	-	0	0
511	2016 SRF Loan Plant Upgrade	20,000,000	-	0.00%	20,000,000	9,908	0.05%	(9,908)	-	(9,908)
513	\$28,560,000 GOB 2012	-	-	-	-	-	-	-	1	1
514	\$9,000,000 GOB (2016 A)	-	-	-	-	-	-	-	-	-
515	\$3,000,000 (2016B)	-	-	-	-	-	-	-	-	-
602	Grants	10,940,887	7,133,612	65.20%	10,940,887	8,680,778	79.34%	(1,547,166)	(1,595,717)	(3,142,884)
604	American Rescue Plan Funds	-	167,995	0.00% e.	-	2,096,667	0.00%	(1,928,672)	749,469	(1,179,202)
610	SRS Settlement Funds	6,151,900	2,480,149	40.32% e.	6,151,900	18,614,007	302.57%	(16,133,857)	115,706,716	99,572,858
611	Opioid Recovery Funds	632,424	24,645	3.90%	632,424	215,023	34.00%	(190,379)	1,156,617	966,239
701	Accommodations Tax	249,635	59,749	23.93%	249,635	112,280	44.98%	(52,531)	353,888	301,357
702	Parks	208,748	36,207	17.34%	208,748	104,462	50.04%	(68,255)	61,314	(6,941)
703	Donations	-	5,000	-	-	-	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	2,000,000.00	268,879	13.44% f.	2,000,000	1,344,048	67.20%	(1,075,169)	5,367	(1,069,802)
705	Fire Fee	-	3,669,746	-	-	1,284,973	-	2,384,773	(68,025)	2,316,748
706	Aiken Technical College	2,243,240.00	1,402,577	62.52%	2,243,240	525,968	23.45%	876,610	121,265	997,874
707	School District	-	99,637,846	-	-	52,348,828	-	47,289,018	N/A	N/A
708	College Acres	-	204,920	-	-	97,251	-	107,669	66,344	174,014
709	Research Park	3,716,812.00	1,459,966	39.28%	3,716,812	1,096,049	29.49%	363,917	2,036,250	2,400,167
710	Internal Financing	1,683,000.00	-	0.00%	1,683,000	739,732	43.95%	(739,732)	7,118,063	6,378,331
711	Vendor Contracts	88,465.00	236,132	266.92%	88,465	239,615	270.86%	(3,483)	15,899	12,415
712	Local Accommodations Tax	283,750.00	144,426	50.90%	283,750	39,613	13.96%	104,813	685,432	790,245
713	Mattie C. Hall (Sale)	770,000.00	292,375	37.97%	770,000	-	0.00%	292,375	11,956,218	12,248,594
715	Employee Health Insurance Fund	15,000,000.00	6,560,856	43.74% g.	15,000,000	7,425,121	49.50%	(864,264)	1,168,318	304,053
Totals		273,344,922	207,082,072	75.76%	273,344,922	171,735,725	62.83%	35,346,347	268,774,145	256,831,474
Less Non-budgeted funds		-	104,018,968		-	56,138,682				
		273,344,922	103,063,105	37.70%	273,344,922	115,597,043	42.29%			
Less Agency Funds								47,289,018	N/A	N/A
Total Fund Balance								(11,942,671)	268,774,145	256,831,474

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.** Road Maintenance purchased a couple of capital items that were budgeted in FY 2025 but did not arrive until FY 2026.
- d.** 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.
- 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.
- g.** The Health Insurance Fund is funded through premiums paid by the County and the employee, as well as pharmacy rebates. The health insurance premium for the County portion will increase in January as budgeted which will help cover the expenditures.

Aiken County
American Rescue Plan State & Local Fiscal Recovery Funds
December 2025

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	2,067,771	4,077,489	(0)
US Highway 1/Nazarene Sewer Connector	1,605,000	-	-	96,363	104,888	28,896	1,371,033	3,821
<i>Detention Center Expansion</i>								
Engineering	15,500,000	320,167	611,358	168,868	60,729	-	7,077	191,670
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	2,096,667	5,455,599	195,491

February 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
Compliance "Get Well" Projects				
AB1 Project				
Engineering	HCWWTP	164,000	164,000	120,936
	ARPA	1,179,500	1,179,500	1,029,059
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	2,171,567
AB5 Cleanout (Consent Order)	HCWWTP	2,821,590	2,821,590	1,939,650
Plant Improvements/Repairs	HCWWTP	6,272,813	6,182,813	5,119,764
Contracted Engineering Services	HCWWTP	463,991	463,991	358,089
Equipment Purchases	HCWWTP	754,867	754,867	442,669
Total Compliance "Get Well" Projects		29,772,878	29,058,973	23,276,173
Miscellaneous Projects				
Midland Valley/Nazarene Line Extension				
Engineering	ARPA	212,104	212,104	117,887
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
Total Miscellaneous Projects		3,621,784	3,313,387	1,857,365
Expansion Related Projects				
Expansion to 26MGD				
Engineering	SRF Loan	109,550	109,550	109,550
	HCWWTP	84,000	84,000	29,520
Construction	TBD	70,000,000		
Total Expansion Related Projects		70,193,550	193,550	139,070
Total Large Projects		103,588,212	32,565,910	25,272,608

*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