

**TRANSYLVANIA COUNTY**  
**FY 2025 Quarter 2 Financial Report**

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**Overview- General Fund**

**Total Revenues- \$40,028,338**

Major Contributions:

- CY Property Tax- \$27,502,895 (62% of annually budgeted amount)
- Sales Tax- \$3,711,124
- Restricted Revenue- \$2,754,851
- Investment Earnings- \$1,070,828
- Permits, Fines, Sales & Services- \$2,514,549

**Total Expenditures- \$34,695,234**

By Top Categories:

- Personnel- \$16,909,734 (49.9% of annually budgeted amount)
- Contracted Services- \$1,229,511
- Operating- \$900,614
- Utilities- \$510,368
- Insurance- \$710,624
- Smaller contributors include capital outlay, employee development, maintenance & repairs, other agencies supplements & remittances, and debt service.

**Solid Waste Enterprise Fund**

**Total Revenues- \$1,780,136**

- Woodruff fees- \$1,156,307 (55% of budgeted amount)
- Sticker Sales- \$339,744 (52% of budgeted amount)
- Investment earnings- \$201,604

**Total Expenditures- \$1,457,416**

- Personnel- \$805,167 (56% of budgeted amount)
- Contracts & Operating- \$449,398
- Capital Outlay & Maintenance- \$138,491

**TS Helene Financial Impact Update**

- Storm expenses are still coming in and being tracked for FEMA PA reporting/reimbursement. Info is attached for current impacts and a request for additional cash funding as we work through the FEMA process.
- We are watching the FY25 revenues closely as we track the outcomes of the storm on property tax payments as well as sales tax.

If you have specific questions about any fund or anything reported, please let me know and I can pull additional details. This quarter I have included a consolidated YTD Budget report to eliminate each separate line of objects and only give a total by type of revenue/expense. This version is less paper and less detail to read through.

Thank you,  
Meagan O'Neal  
Finance Director

Category	Description	Storm Impact	Expedited Funds	Approved by Ins.	FEMA Reimb Request	Comments
A	Debris Removal	-	-	-	-	Corp of Engineers handling- No Cost
B	Emergency Work	909,235	454,618	-	454,618	Expedited funding 50% up front- Detailed list below
C	Roads & Bridges	200,000	-	-	200,000	Landfill road damage and culvert
D	Water Control Facilities	50,000	-	-	50,000	Sediment pond debris and silt damage
E	Buildings & Equipment	267,988	-	-	267,988	B&E classified under \$500k deductible
E	Buildings & Equipment	465,955	-	410,955	55,000	B&E classified under \$25k deductible
G	Parks, Recreational & other Facilities	31,324	-	-	31,324	P&R classified under \$500k deductible
G	Parks, Recreational & other Facilities	167,270	-	167,270	-	P&R classified under \$25k deductible
		2,091,773	454,618	578,225	1,058,930	

Breakdown of items included in Category B	Approximate Amount
Personnel OT during & after storm	122,935
Exempt Bonus	90,000
Grinding storm related debris at landfill	72,000
Equipment/Vehicle usage	300,000
Fuel not included in equipment usage	12,500
Animal Shelter use and damage	30,000
Misc private roads needing emergency repairs	200,000
Food & misc expenses during storm	22,600
Building Permit Fees	17,000
Landfill Fees	30,000
Environmental Health Fees	2,200
"Rental" of County facilities for Storm matters	10,000
<b>Total:</b>	<b>909,235</b>

Est. Storm Impact	\$ 2,091,773
FEMA Expedited Funds	\$ 454,618
Approved by Insurance	\$ 578,225
FEMA Reimb Request	\$ 1,058,930
Cash already allocated	\$ (200,000)
<b>Additional Cash Request</b>	<b>\$ 858,930</b>

County staff is requesting additional cash from fund balance in the amount of \$860,000 to cover expenses incurred by Tropical Storm Helene. \$200,000 was previously requested and approved to cover deductibles and repairs. Further analysis shows total storm impact just over \$2.1M. We are applying for Expedited funding from FEMA to cover 50% of Category B expenses, insurance has approved \$608,225 and \$200,000 of cash has already been allocated to cover what insurance would not. The remaining \$1,023,930 of damages will eventually be reimbursed by FEMA, but that will not be a quick process.

## 2025 Q2 - YTD BUDGET REPORT

FOR 2025 06

ACCOUNTS FOR: 10 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
UNDEFINED CHAR	10,000	0	10,000	.00	.00	10,000.00	.0%
10 Ad Valorem Tax, Net	-44,162,811	0	-44,162,811	-27,502,894.50	.00	-16,659,916.50	62.3%
11 Sales Taxes, Net	-11,500,555	0	-11,500,555	-3,711,123.64	.00	-7,789,431.36	32.3%
12 Other Taxes	-3,494,204	0	-3,494,204	-1,554,248.22	.00	-1,939,955.78	44.5%
13 Restricted Gov. Rev.	-6,355,644	-1,561,840	-7,917,484	-2,754,850.95	.00	-5,162,632.91	34.8%
14 Unrstrctd Gov. Rev.	-554,000	0	-554,000	-37,189.46	.00	-516,810.54	6.7%
15 Investment Earnings	-1,400,000	0	-1,400,000	-1,070,828.17	.00	-329,171.83	76.5%
16 Misc. Revenue	-436,175	-61,008	-497,183	-640,255.69	.00	143,072.20	128.8%
17 Other Financing	-855,309	0	-855,309	-47,615.27	.00	-807,693.73	5.6%
18 Permits Fines & Fees	-785,084	0	-785,084	-461,479.59	.00	-323,604.41	58.8%
19 Sales & Services	-4,430,679	0	-4,430,679	-2,053,069.23	.00	-2,377,609.77	46.3%
21 Other Financing	-2,004,860	-573,103	-2,577,963	.00	.00	-2,577,962.51	.0%
22 Carryforward Budget	0	-1,443,076	-1,443,076	.00	.00	-1,443,075.91	.0%
23 Medicaid Payments	-229,700	0	-229,700	-194,784.06	.00	-34,915.94	84.8%
51 Personnel Costs	33,792,507	123,103	33,915,610	16,909,734.41	.00	17,005,875.68	49.9%
52 Contracted Services	2,434,353	191,073	2,625,426	1,229,511.48	116,770.31	1,279,144.44	51.3%
53 Operating Expenses	2,346,426	111,888	2,458,314	900,614.00	382,288.89	1,175,410.98	52.2%
54 Social Assistance	1,603,794	133,943	1,737,737	479,709.77	.00	1,258,027.23	27.6%
55 Other Organizations	2,758,655	0	2,758,655	1,795,037.09	.00	963,617.91	65.1%
56 Maint. & Repairs	914,170	35,229	949,398	344,292.21	75,653.67	529,452.17	44.2%
57 Utilities	1,145,124	0	1,145,124	510,368.87	161.25	634,593.88	44.6%
58 Remittances	2,671,927	0	2,671,927	1,138,057.86	.00	1,533,868.78	42.6%
59 Equipment	929,814	1,417,126	2,346,940	1,838,298.59	52,060.46	456,580.54	80.5%
60 Education	20,264,056	0	20,264,056	7,632,027.72	.00	12,632,027.78	37.7%
61 Contingency	311,580	-50,000	261,580	.00	.00	261,580.00	.0%
62 Capital Outlay	1,869,008	1,243,995	3,113,003	473,276.04	636,385.21	2,003,341.26	35.6%
63 Debt Service	442,593	0	442,593	292,570.48	.00	150,022.02	66.1%
64 Insurances	769,867	200,000	969,867	710,624.97	.00	259,242.03	73.3%
65 Special Projects	212,501	228,780	441,281	165,400.97	412,704.77	-136,824.94	131.0%
66 Other Human Programs	131,000	0	131,000	64,196.29	.00	66,803.71	49.0%
67 Recreation Programs	52,500	0	52,500	22,684.20	.00	29,815.80	43.2%
68 Employee Development	383,222	3,892	387,114	98,329.37	1,000.00	287,784.62	25.7%
71 Nonprofit Agencies	100,000	0	100,000	90,500.00	.00	9,500.00	90.5%
88 Transfers Out	1,265,925	0	1,265,925	.00	.00	1,265,925.00	.0%
89 Transfers to Reserve	1,800,000	0	1,800,000	.00	.00	1,800,000.00	.0%
TOTAL General Fund	0	0	0	-5,333,104.46	1,677,024.56	3,656,079.90	100.0%
TOTAL REVENUES	-76,209,021	-3,639,027	-79,848,048	-40,028,338.78	.00	-39,819,708.99	
TOTAL EXPENSES	76,209,021	3,639,027	79,848,048	34,695,234.32	1,677,024.56	43,475,788.89	

## 2025 Q2 - YTD BUDGET REPORT

FOR 2025 06

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
11 Charitable Contribution Fund	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL
UNDEFINED CHAR	0	-20,000	-20,000	.00	.00	-20,000.00	.0%
13 Restricted Gov. Rev.	-7,000	-6,940	-13,940	-100.00	.00	-13,839.73	.7%
16 Misc. Revenue	-123,000	-25,000	-148,000	-75,422.97	.00	-72,577.03	51.0%
51 Personnel Costs	15,573	10,000	25,573	6,968.02	.00	18,604.98	27.2%
52 Contracted Services	57,700	15,000	72,700	25,937.80	.00	46,762.20	35.7%
53 Operating Expenses	23,500	0	23,500	954.00	.00	22,546.00	4.1%
61 Contingency	14,427	0	14,427	6,303.77	.00	8,123.23	43.7%
65 Special Projects	9,800	26,940	36,740	1,702.95	.00	35,036.78	4.6%
67 Recreation Programs	9,000	0	9,000	.00	.00	9,000.00	.0%
68 Employee Development	0	0	0	1,650.00	.00	-1,650.00	100.0%
TOTAL Charitable Contribution Fund	0	0	0	-32,006.43	.00	32,006.43	100.0%
TOTAL REVENUES	-130,000	-51,940	-181,940	-75,522.97	.00	-106,416.76	
TOTAL EXPENSES	130,000	51,940	181,940	43,516.54	.00	138,423.19	

## 2025 Q2 - YTD BUDGET REPORT

FOR 2025 06							
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
14 Automation Enhancement Fund	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL
19 Sales & Services	-23,251	0	-23,251	-9,236.63	.00	-14,014.37	39.7%
65 Special Projects	23,251	0	23,251	.00	.00	23,251.00	.0%
TOTAL Automation Enhancement Fund	0	0	0	-9,236.63	.00	9,236.63	100.0%
TOTAL REVENUES	-23,251	0	-23,251	-9,236.63	.00	-14,014.37	
TOTAL EXPENSES	23,251	0	23,251	.00	.00	23,251.00	

## 2025 Q2 - YTD BUDGET REPORT

FOR 2025 06								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT
15 LEO Separation Fund	APPROP	ADJSTMTS	BUDGET	YTD	ACTUAL	ENCUMBRANCES	BUDGET	USE/COL
15 Investment Earnings	-75,000	0	-75,000		.00	.00	-75,000.00	.0%
88 Transfers Out	75,000	0	75,000		.00	.00	75,000.00	.0%
TOTAL LEO Separation Fund	0	0	0		.00	.00	.00	.0%
TOTAL REVENUES	-75,000	0	-75,000		.00	.00	-75,000.00	
TOTAL EXPENSES	75,000	0	75,000		.00	.00	75,000.00	

## 2025 Q2 - YTD BUDGET REPORT

FOR 2025 06								
ACCOUNTS FOR: 18	Court Facility Special Revenue	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
16 Misc. Revenue		-35,000	0	-35,000	-11,121.71	.00	-23,878.29	31.8%
65 Special Projects		35,000	0	35,000	8,614.24	.00	26,385.76	24.6%
	TOTAL Court Facility Special Revenue	0	0	0	-2,507.47	.00	2,507.47	100.0%
	TOTAL REVENUES	-35,000	0	-35,000	-11,121.71	.00	-23,878.29	
	TOTAL EXPENSES	35,000	0	35,000	8,614.24	.00	26,385.76	

## 2025 Q2 - YTD BUDGET REPORT

FOR 2025 06

ACCOUNTS FOR: 19 CLOSED CDBG FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
13 Restricted Gov. Rev.	0	0	0	1.50	.00	-1.50	100.0%
15 Investment Earnings	0	0	0	-196.08	.00	196.08	100.0%
20 Transfers In	0	0	0	-77,608.97	.00	77,608.97	100.0%
52 Contracted Services	0	0	0	700.00	.00	-700.00	100.0%
53 Operating Expenses	165,000	0	165,000	80,383.75	.00	84,616.25	48.7%
65 Special Projects	0	0	0	190.80	.00	-190.80	100.0%
TOTAL CLOSED CDBG FUND	165,000	0	165,000	3,471.00	.00	161,529.00	2.1%
TOTAL REVENUES	0	0	0	-77,803.55	.00	77,803.55	
TOTAL EXPENSES	165,000	0	165,000	81,274.55	.00	83,725.45	



## 2025 Q2 - YTD BUDGET REPORT

FOR 2025 06								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT
21 Sales Tax Capital Reserve	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL	
11 Sales Taxes, Net	876,341	0	876,341	-1,024,828.67	.00	1,901,169.67	-116.9%	
60 Education	2,189,102	0	2,189,102	.00	.00	2,189,102.00	.0%	
88 Transfers Out	835,309	0	835,309	.00	.00	835,309.00	.0%	
TOTAL Sales Tax Capital Reserve	3,900,752	0	3,900,752	-1,024,828.67	.00	4,925,580.67	-26.3%	
TOTAL REVENUES	876,341	0	876,341	-1,024,828.67	.00	1,901,169.67		
TOTAL EXPENSES	3,024,411	0	3,024,411	.00	.00	3,024,411.00		

## 2025 Q2 - YTD BUDGET REPORT

FOR 2025 06							
ACCOUNTS FOR: 25 Sylvan Valley FSD	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
10 Ad Valorem Tax, Net	-627,094	0	-627,094	-409,938.98	.00	-217,155.02	65.4%
70 Fire Departments	627,094	0	627,094	495,845.25	.00	131,248.75	79.1%
TOTAL Sylvan Valley FSD	0	0	0	85,906.27	.00	-85,906.27	100.0%
TOTAL REVENUES	-627,094	0	-627,094	-409,938.98	.00	-217,155.02	
TOTAL EXPENSES	627,094	0	627,094	495,845.25	.00	131,248.75	

## 2025 Q2 - YTD BUDGET REPORT

FOR 2025 06							
ACCOUNTS FOR: 26 Rosman FSD	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
10 Ad Valorem Tax, Net	-315,271	0	-315,271	-199,887.77	.00	-115,383.23	63.4%
70 Fire Departments	315,271	0	315,271	236,453.25	.00	78,817.75	75.0%
TOTAL Rosman FSD	0	0	0	36,565.48	.00	-36,565.48	100.0%
TOTAL REVENUES	-315,271	0	-315,271	-199,887.77	.00	-115,383.23	
TOTAL EXPENSES	315,271	0	315,271	236,453.25	.00	78,817.75	

## 2025 Q2 - YTD BUDGET REPORT

FOR 2025 06							
ACCOUNTS FOR: 27 Little River FSD	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
10 Ad Valorem Tax, Net	-359,434	0	-359,434	-220,462.39	.00	-138,971.61	61.3%
70 Fire Departments	359,434	0	359,434	269,575.50	.00	89,858.50	75.0%
TOTAL Little River FSD	0	0	0	49,113.11	.00	-49,113.11	100.0%
TOTAL REVENUES	-359,434	0	-359,434	-220,462.39	.00	-138,971.61	
TOTAL EXPENSES	359,434	0	359,434	269,575.50	.00	89,858.50	

## 2025 Q2 - YTD BUDGET REPORT

FOR 2025 06							
ACCOUNTS FOR: 28 Connestee FSD	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
10 Ad Valorem Tax, Net	-662,939	0	-662,939	-460,006.06	.00	-202,932.94	69.4%
70 Fire Departments	662,939	0	662,939	497,204.25	.00	165,734.75	75.0%
TOTAL Connestee FSD	0	0	0	37,198.19	.00	-37,198.19	100.0%
TOTAL REVENUES	-662,939	0	-662,939	-460,006.06	.00	-202,932.94	
TOTAL EXPENSES	662,939	0	662,939	497,204.25	.00	165,734.75	

## 2025 Q2 - YTD BUDGET REPORT

FOR 2025 06							
ACCOUNTS FOR: 29 Cedar Mtn FSD	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
10 Ad Valorem Tax, Net	-91,883	0	-91,883	-48,090.73	.00	-43,792.27	52.3%
70 Fire Departments	91,883	0	91,883	68,912.25	.00	22,970.75	75.0%
TOTAL Cedar Mtn FSD	0	0	0	20,821.52	.00	-20,821.52	100.0%
TOTAL REVENUES	-91,883	0	-91,883	-48,090.73	.00	-43,792.27	
TOTAL EXPENSES	91,883	0	91,883	68,912.25	.00	22,970.75	

## 2025 Q2 - YTD BUDGET REPORT

FOR 2025 06								
ACCOUNTS FOR: 30 Toxaway FSD	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL	
10 Ad Valorem Tax, Net	-1,042,347	0	-1,042,347	-641,407.11	.00	-400,939.89	61.5%	
70 Fire Departments	1,042,347	0	1,042,347	817,906.50	.00	224,440.50	78.5%	
TOTAL Toxaway FSD	0	0	0	176,499.39	.00	-176,499.39	100.0%	
TOTAL REVENUES	-1,042,347	0	-1,042,347	-641,407.11	.00	-400,939.89		
TOTAL EXPENSES	1,042,347	0	1,042,347	817,906.50	.00	224,440.50		

## 2025 Q2 - YTD BUDGET REPORT

FOR 2025 06							
ACCOUNTS FOR: 31 Balsam Grove FSD	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
10 Ad Valorem Tax, Net	-59,103	0	-59,103	-35,648.06	.00	-23,454.94	60.3%
70 Fire Departments	59,103	0	59,103	44,327.25	.00	14,775.75	75.0%
TOTAL Balsam Grove FSD	0	0	0	8,679.19	.00	-8,679.19	100.0%
TOTAL REVENUES	-59,103	0	-59,103	-35,648.06	.00	-23,454.94	
TOTAL EXPENSES	59,103	0	59,103	44,327.25	.00	14,775.75	



## 2025 Q2 - YTD BUDGET REPORT

FOR 2025 06							
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
32 N Transylvania FSD	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL
10 Ad Valorem Tax, Net	-94,072	0	-94,072	-57,743.49	.00	-36,328.51	61.4%
70 Fire Departments	94,072	0	94,072	70,554.00	.00	23,518.00	75.0%
TOTAL N Transylvania FSD	0	0	0	12,810.51	.00	-12,810.51	100.0%
TOTAL REVENUES	-94,072	0	-94,072	-57,743.49	.00	-36,328.51	
TOTAL EXPENSES	94,072	0	94,072	70,554.00	.00	23,518.00	

## 2025 Q2 - YTD BUDGET REPORT

FOR 2025 06

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
35 Solid Waste Enterprise	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL
11 Sales Taxes, Net	-95,000	0	-95,000	-22,848.78	.00	-72,151.22	24.1%
15 Investment Earnings	0	0	0	-201,603.89	.00	201,603.89	100.0%
16 Misc. Revenue	-95,700	0	-95,700	-59,632.68	.00	-36,067.32	62.3%
18 Permits Fines & Fees	-2,100,000	0	-2,100,000	-1,156,306.83	.00	-943,693.17	55.1%
19 Sales & Services	-652,500	0	-652,500	-339,744.00	.00	-312,756.00	52.1%
20 Transfers In	-1,185,925	0	-1,185,925	.00	.00	-1,185,925.00	.0%
21 Other Financing	-8,185	0	-8,185	.00	.00	-8,185.00	.0%
22 Carryforward Budget	0	-260,030	-260,030	.00	.00	-260,030.00	.0%
51 Personnel Costs	1,439,800	0	1,439,800	805,167.41	.00	634,632.59	55.9%
52 Contracted Services	288,000	135,000	423,000	226,719.33	386.67	195,894.00	53.7%
53 Operating Expenses	705,672	0	705,672	222,678.68	185,217.43	297,775.89	57.8%
56 Maint. & Repairs	301,000	0	301,000	96,029.44	180,440.61	24,529.95	91.9%
57 Utilities	800	0	800	365.69	.00	434.31	45.7%
58 Remittances	55,000	0	55,000	14,311.11	.00	40,688.89	26.0%
59 Equipment	15,832	0	15,832	1,000.00	1,000.00	13,832.00	12.6%
62 Capital Outlay	1,027,820	125,030	1,152,850	42,461.99	932,993.85	177,394.16	84.6%
63 Debt Service	27,536	0	27,536	20,651.16	.00	6,884.84	75.0%
65 Special Projects	23,400	0	23,400	15,440.36	11,200.00	-3,240.36	113.8%
68 Employee Development	2,450	0	2,450	190.00	.00	2,260.00	7.8%
78 Depreciation	0	0	0	12,401.50	.00	-12,401.50	100.0%
89 Transfers to Reserve	250,000	0	250,000	.00	.00	250,000.00	.0%
TOTAL Solid Waste Enterprise	0	0	0	-322,719.51	1,311,238.56	-988,519.05	100.0%
TOTAL REVENUES	-4,137,310	-260,030	-4,397,340	-1,780,136.18	.00	-2,617,203.82	
TOTAL EXPENSES	4,137,310	260,030	4,397,340	1,457,416.67	1,311,238.56	1,628,684.77	

## 2025 Q2 - YTD BUDGET REPORT

FOR 2025 06

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
37 Water and Sewer Capital	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL
UNDEFINED CHAR	-3,902,612	-963,500	-4,866,112	-4,065,803.00	.00	-800,309.00	83.6%
13 Restricted Gov. Rev.	-1,180,750	0	-1,180,750	-1,150,750.00	.00	-30,000.00	97.5%
15 Investment Earnings	0	0	0	-198,810.44	.00	198,810.44	100.0%
16 Misc. Revenue	0	-2,037,500	-2,037,500	.00	.00	-2,037,500.00	.0%
20 Transfers In	-404,250	0	-404,250	-1,723,429.00	.00	1,319,179.00	426.3%
61 Contingency	427,905	-97,423	330,482	.00	.00	330,482.00	.0%
62 Capital Outlay	5,059,707	1,113,620	6,173,327	4,866,932.61	.00	1,306,394.39	78.8%
88 Transfers Out	0	1,984,803	1,984,803	1,984,803.00	.00	.00	100.0%
TOTAL Water and Sewer Capital	0	0	0	-287,056.83	.00	287,056.83	100.0%
TOTAL REVENUES	-5,487,612	-3,001,000	-8,488,612	-7,138,792.44	.00	-1,349,819.56	
TOTAL EXPENSES	5,487,612	3,001,000	8,488,612	6,851,735.61	.00	1,636,876.39	

## 2025 Q2 - YTD BUDGET REPORT

FOR 2025 06

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
40 General Capital Projects	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL
13 Restricted Gov. Rev.	-1,625,000	-7,667,669	-9,292,669	-7,725,000.00	.00	-1,567,669.00	83.1%
15 Investment Earnings	0	0	0	-520,014.77	.00	520,014.77	100.0%
16 Misc. Revenue	-3,951,937	-316,460	-4,268,397	-5,514,526.72	.00	1,246,129.72	129.2%
17 Other Financing	-600,000	-595	-600,595	-600,595.00	.00	.00	100.0%
20 Transfers In	-2,475,000	-1,279,195	-3,754,195	-2,500,000.00	.00	-1,254,195.00	66.6%
21 Other Financing	0	-1,875,093	-1,875,093	.00	.00	-1,875,093.00	.0%
52 Contracted Services	275,000	-275,000	0	136,230.07	47,532.75	-183,762.82	100.0%
53 Operating Expenses	551	0	551	3,465.41	.00	-2,914.41	628.9%
55 Other Organizations	0	82,762	82,762	.00	.00	82,762.00	.0%
61 Contingency	484,315	1,212,968	1,697,283	54,131.81	.00	1,643,151.19	3.2%
62 Capital Outlay	8,042,071	9,968,282	18,010,353	8,106,715.25	4,319,661.44	5,583,976.31	69.0%
88 Transfers Out	0	0	0	471,754.18	.00	-471,754.18	100.0%
TOTAL General Capital Projects	150,000	-150,000	0	-8,087,839.77	4,367,194.19	3,720,645.58	100.0%
TOTAL REVENUES	-8,651,937	-11,139,012	-19,790,949	-16,860,136.49	.00	-2,930,812.51	
TOTAL EXPENSES	8,801,937	10,989,012	19,790,949	8,772,296.72	4,367,194.19	6,651,458.09	

## 2025 Q2 - YTD BUDGET REPORT

FOR 2025 06

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
41 Education Capital Project Fund	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL
13 Restricted Gov. Rev.	-570,000	-51,258,635	-51,828,635	- .36	.00	-51,828,634.64	.0%
15 Investment Earnings	0	-2,023,817	-2,023,817	-2,319,661.37	.00	295,844.37	114.6%
17 Other Financing	0	-2,099,568	-2,099,568	-4,047,659.76	.00	1,948,092.00	192.8%
20 Transfers In	-21,180,800	-7,446,163	-28,626,963	-27,428,639.25	.00	-1,198,324.00	95.8%
61 Contingency	1,806,147	-1,806,147	0	.00	.00	.00	.0%
62 Capital Outlay	0	52,112,167	52,112,167	619,121.71	35,000.00	51,458,045.29	1.3%
76 Education Capital ou	6,971,555	14,564,737	21,536,292	7,770,914.68	2,209,439.20	11,555,938.40	46.3%
77 Bond Capital Outlay	62,373,098	-61,788,993	584,105	614,558.92	.00	-30,453.92	105.2%
88 Transfers Out	0	0	0	22,127.86	.00	-22,127.86	100.0%
89 Transfers to Reserve	0	10,346,419	10,346,419	.00	.00	10,346,418.73	.0%
TOTAL Education Capital Project Fund	49,400,000	-49,400,000	0	-24,769,237.57	2,244,439.20	22,524,798.37	100.0%
TOTAL REVENUES	-21,750,800	-62,828,183	-84,578,983	-33,795,960.74	.00	-50,783,022.27	
TOTAL EXPENSES	71,150,800	13,428,183	84,578,983	9,026,723.17	2,244,439.20	73,307,820.64	

## 2025 Q2 - YTD BUDGET REPORT

FOR 2025 06

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
47 Economic Development Fund	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL
13 Restricted Gov. Rev.	0	0	0	-1,171,423.01	.00	1,171,423.01	100.0%
15 Investment Earnings	0	0	0	-3,479.38	.00	3,479.38	100.0%
16 Misc. Revenue	0	0	0	-48,482.27	.00	48,482.27	100.0%
20 Transfers In	0	0	0	-4,574,045.00	.00	4,574,045.00	100.0%
52 Contracted Services	0	0	0	7,625.00	.00	-7,625.00	100.0%
62 Capital Outlay	5,093,045	0	5,093,045	5,330,582.93	.00	-237,537.93	104.7%
88 Transfers Out	0	0	0	459,221.73	.00	-459,221.73	100.0%
TOTAL Economic Development Fund	5,093,045	0	5,093,045	.00	.00	5,093,045.00	.0%
TOTAL REVENUES	0	0	0	-5,797,429.66	.00	5,797,429.66	
TOTAL EXPENSES	5,093,045	0	5,093,045	5,797,429.66	.00	-704,384.66	

## 2025 Q2 - YTD BUDGET REPORT

FOR 2025 06

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
50 Emergency Telephone Fund	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL
13 Restricted Gov. Rev.	-112,483	0	-112,483	-70,319.19	.00	-42,163.81	62.5%
21 Other Financing	-447,517	0	-447,517	.00	.00	-447,517.00	.0%
22 Carryforward Budget	0	-535,541	-535,541	.00	.00	-535,540.78	.0%
56 Maint. & Repairs	60,000	0	60,000	20,183.75	1,785.00	38,031.25	36.6%
59 Equipment	500,000	535,541	1,035,541	522,727.73	90,317.37	422,495.68	59.2%
TOTAL Emergency Telephone Fund	0	0	0	472,592.29	92,102.37	-564,694.66	100.0%
TOTAL REVENUES	-560,000	-535,541	-1,095,541	-70,319.19	.00	-1,025,221.59	
TOTAL EXPENSES	560,000	535,541	1,095,541	542,911.48	92,102.37	460,526.93	

## 2025 Q2 - YTD BUDGET REPORT

FOR 2025 06							
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
51 Narcotics Special Revenue	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL
13 Restricted Gov. Rev.	-1,500	0	-1,500	-591.61	.00	-908.39	39.4%
53 Operating Expenses	1,500	0	1,500	.00	.00	1,500.00	.0%
TOTAL Narcotics Special Revenue	0	0	0	-591.61	.00	591.61	100.0%
TOTAL REVENUES	-1,500	0	-1,500	-591.61	.00	-908.39	
TOTAL EXPENSES	1,500	0	1,500	.00	.00	1,500.00	



## 2025 Q2 - YTD BUDGET REPORT

FOR 2025 06							
ACCOUNTS FOR: 52 Representative Payee Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
16 Misc. Revenue	-65,000	0	-65,000	-26,700.00	.00	-38,300.00	41.1%
58 Remittances	65,000	0	65,000	27,520.00	.00	37,480.00	42.3%
TOTAL Representative Payee Fund	0	0	0	820.00	.00	-820.00	100.0%
TOTAL REVENUES	-65,000	0	-65,000	-26,700.00	.00	-38,300.00	
TOTAL EXPENSES	65,000	0	65,000	27,520.00	.00	37,480.00	

## 2025 Q2 - YTD BUDGET REPORT

FOR 2025 06								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT
53 Fines and Forfeitures SRF	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES		BUDGET	USE/COL
16 Misc. Revenue	0	0	0	-31,719.65	.00		31,719.65	100.0%
60 Education	0	0	0	24,291.45	.00		-24,291.45	100.0%
TOTAL Fines and Forfeitures SRF	0	0	0	-7,428.20	.00		7,428.20	100.0%
TOTAL REVENUES	0	0	0	-31,719.65	.00		31,719.65	
TOTAL EXPENSES	0	0	0	24,291.45	.00		-24,291.45	

## 2025 Q2 - YTD BUDGET REPORT

FOR 2025 06								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT
54 Deed Stamp SRF	APPROP	ADJSTMTS	BUDGET	YTD	ACTUAL	ENCUMBRANCES	BUDGET	USE/COL
18 Permits Fines & Fees	-28,416	0	-28,416	-14,272.40		.00	-14,143.60	50.2%
53 Operating Expenses	28,416	0	28,416	14,446.00		.00	13,970.00	50.8%
TOTAL Deed Stamp SRF	0	0	0	173.60		.00	-173.60	100.0%
TOTAL REVENUES	-28,416	0	-28,416	-14,272.40		.00	-14,143.60	
TOTAL EXPENSES	28,416	0	28,416	14,446.00		.00	13,970.00	

2025 Q2 - YTD BUDGET REPORT

FOR 2025 06							
ACCOUNTS FOR: 55	Opioid Settlement SRF	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET PCT USE/COL
16	Misc. Revenue	0	0	0	-453,991.71	.00	453,991.71 100.0%
	TOTAL Opioid Settlement SRF	0	0	0	-453,991.71	.00	453,991.71 100.0%
	TOTAL REVENUES	0	0	0	-453,991.71	.00	453,991.71

## 2025 Q2 - YTD BUDGET REPORT

FOR 2025 06								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT
57 Multi-Year Grant Fund	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL	
13 Restricted Gov. Rev.	-1,403,431	-10,831,364	-12,234,795	-8,609,606.51	.00	-3,625,188.49	70.4%	
15 Investment Earnings	-51,198	0	-51,198	-51,197.62	.00	-.38	100.0%	
16 Misc. Revenue	0	-2,044,803	-2,044,803	-4,022,303.00	.00	1,977,500.00	196.7%	
51 Personnel Costs	0	30,000	30,000	.00	.00	30,000.00	.0%	
52 Contracted Services	1,204,900	3,089,754	4,294,654	1,226,898.38	.00	3,067,755.62	28.6%	
53 Operating Expenses	153,531	58,521	212,052	4,639.62	.00	207,412.38	2.2%	
61 Contingency	0	99,035	99,035	.00	.00	99,035.00	.0%	
62 Capital Outlay	0	379,803	379,803	127,787.20	.00	252,015.80	33.6%	
65 Special Projects	0	8,904,752	8,904,752	7,245,706.63	.00	1,659,045.37	81.4%	
68 Employee Development	45,000	-9,500	35,500	20,935.03	.00	14,564.97	59.0%	
80 Medical Claims	0	375,000	375,000	310,841.00	.00	64,159.00	82.9%	
TOTAL Multi-Year Grant Fund	-51,198	51,198	0	-3,746,299.27	.00	3,746,299.27	100.0%	
TOTAL REVENUES	-1,454,629	-12,876,167	-14,330,796	-12,683,107.13	.00	-1,647,688.87		
TOTAL EXPENSES	1,403,431	12,927,365	14,330,796	8,936,807.86	.00	5,393,988.14		

## 2025 Q2 - YTD BUDGET REPORT

FOR 2025 06

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
60 Health Insurance	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL
13 Restricted Gov. Rev.	-90,542	0	-90,542	-28,858.82	.00	-61,683.18	31.9%
15 Investment Earnings	-174,710	0	-174,710	.00	.00	-174,710.00	.0%
20 Transfers In	-80,000	0	-80,000	.00	.00	-80,000.00	.0%
53 Operating Expenses	1,962	0	1,962	.00	.00	1,962.00	.0%
80 Medical Claims	4,838,118	0	4,838,118	2,112,963.38	.00	2,725,154.62	43.7%
81 Employee Premiums	-6,478,064	0	-6,478,064	-3,065,865.34	.00	-3,412,198.66	47.3%
82 Administrative Costs	1,672,336	0	1,672,336	877,494.90	.00	794,841.10	52.5%
83 Employer Contrib.	52,400	0	52,400	39,673.02	.00	12,726.98	75.7%
84 Wellness Center	258,500	0	258,500	77,872.43	.00	180,627.57	30.1%
TOTAL Health Insurance	0	0	0	13,279.57	.00	-13,279.57	100.0%
TOTAL REVENUES	-6,953,316	0	-6,953,316	-3,166,919.54	.00	-3,786,396.46	
TOTAL EXPENSES	6,953,316	0	6,953,316	3,180,199.11	.00	3,773,116.89	

## 2025 Q2 - YTD BUDGET REPORT

FOR 2025 06							
ACCOUNTS FOR: 71 Silvermont Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
15 Investment Earnings	-2,500	0	-2,500	.00	.00	-2,500.00	.0%
56 Maint. & Repairs	2,500	0	2,500	.00	.00	2,500.00	.0%
TOTAL Silvermont Fund	0	0	0	.00	.00	.00	.0%
TOTAL REVENUES	-2,500	0	-2,500	.00	.00	-2,500.00	
TOTAL EXPENSES	2,500	0	2,500	.00	.00	2,500.00	

## 2025 Q2 - YTD BUDGET REPORT

FOR 2025 06								
ACCOUNTS FOR: 80	Custodial - Municipal	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
10	Ad Valorem Tax, Net	0	0	0	-247,956.83	.00	247,956.83	100.0%
58	Remittances	0	0	0	207,538.12	.00	-207,538.12	100.0%
	TOTAL Custodial - Municipal	0	0	0	-40,418.71	.00	40,418.71	100.0%
	TOTAL REVENUES	0	0	0	-247,956.83	.00	247,956.83	
	TOTAL EXPENSES	0	0	0	207,538.12	.00	-207,538.12	



## 2025 Q2 - YTD BUDGET REPORT

FOR 2025 06								
ACCOUNTS FOR: 81	Custodial - Inmates	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
16	Misc. Revenue	0	0	0	-111,182.74	.00	111,182.74	100.0%
58	Remittances	0	0	0	15,790.66	.00	-15,790.66	100.0%
	TOTAL Custodial - Inmates	0	0	0	-95,392.08	.00	95,392.08	100.0%
	TOTAL REVENUES	0	0	0	-111,182.74	.00	111,182.74	
	TOTAL EXPENSES	0	0	0	15,790.66	.00	-15,790.66	

2025 Q2 - YTD BUDGET REPORT

FOR 2025 06								
ACCOUNTS FOR: 82	Custodial - Extension	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
16	Misc. Revenue	0	0	0	-3,556.37	.00	3,556.37	100.0%
58	Remittances	0	0	0	7,729.96	.00	-7,729.96	100.0%
	TOTAL Custodial - Extension	0	0	0	4,173.59	.00	-4,173.59	100.0%
	TOTAL REVENUES	0	0	0	-3,556.37	.00	3,556.37	
	TOTAL EXPENSES	0	0	0	7,729.96	.00	-7,729.96	

## 2025 Q2 - YTD BUDGET REPORT

FOR 2025 06

ACCOUNTS FOR: 90 TDA General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
12 Other Taxes	-1,962,790	0	-1,962,790	-827,953.95	.00	-1,134,836.05	42.2%
15 Investment Earnings	-40,000	0	-40,000	-22,649.54	.00	-17,350.46	56.6%
16 Misc. Revenue	-40,000	0	-40,000	-75,705.00	.00	35,705.00	189.3%
19 Sales & Services	-3,500	0	-3,500	.00	.00	-3,500.00	.0%
21 Other Financing	-316,507	0	-316,507	.00	.00	-316,507.00	.0%
22 Carryforward Budget	0	-3,622	-3,622	.00	.00	-3,621.83	.0%
51 Personnel Costs	268,587	0	268,587	126,596.97	.00	141,990.03	47.1%
52 Contracted Services	66,360	0	66,360	17,090.01	3,210.00	46,059.99	30.6%
53 Operating Expenses	483,371	0	483,371	119,080.17	.00	364,290.83	24.6%
55 Other Organizations	250,000	0	250,000	.00	.00	250,000.00	.0%
57 Utilities	26,750	3,622	30,372	7,186.14	.00	23,185.69	23.7%
63 Debt Service	91,979	0	91,979	22,957.20	.00	69,021.80	25.0%
65 Special Projects	1,171,500	0	1,171,500	511,933.65	.00	659,566.35	43.7%
68 Employee Development	4,250	0	4,250	1,385.95	.00	2,864.05	32.6%
TOTAL TDA General Fund	0	0	0	-120,078.40	3,210.00	116,868.40	100.0%
TOTAL REVENUES	-2,362,797	-3,622	-2,366,419	-926,308.49	.00	-1,440,110.34	
TOTAL EXPENSES	2,362,797	3,622	2,366,419	806,230.09	3,210.00	1,556,978.74	

2025 Q2 - YTD BUDGET REPORT

FOR 2025 06							
	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
GRAND TOTAL	58,657,599	-49,498,802	9,158,797	-43,410,633.61	9,695,208.88	42,874,221.73	-368.1%
** END OF REPORT - Generated by Meagan O'Neal **							

2025 Q2 - YTD BUDGET REPORT

REPORT OPTIONS

	Field #	Total	Page Break
Sequence 1	1	Y	Y
Sequence 2	10	Y	N
Sequence 3	0	N	N
Sequence 4	0	N	N

Report title:  
2025 Q2 - YTD BUDGET REPORT

Includes accounts exceeding 0% of budget.  
Print totals only: Y  
Print Full or Short description: S  
Print full GL account: N  
Format type: 1  
Double space: N  
Suppress zero bal accts: Y  
Include requisition amount: N  
Print Revenues-Version headings: N  
Print revenue as credit: Y  
Print revenue budgets as zero: N  
Include Fund Balance: N  
Print journal detail: N  
    From Yr/Per: 2023/ 1  
    To Yr/Per: 2023/13  
Include budget entries: Y  
Incl encumb/liq entries: Y  
Sort by JE # or PO #: J  
Detail format option: 1  
Include additional JE comments: N  
Multiyear view: D  
Amounts/totals exceed 999 million dollars: N

Year/Period: 2025/ 6  
Print MTD Version: N  
  
Roll projects to object: N  
Carry forward code: 1

Find Criteria  
Field Name            Field value

Org  
Object  
Project  
Rollup code  
Account type  
Account status