

TRANSYLVANIA COUNTY
FY 2025 Quarter 4 Financial Report

Overview- General Fund

Total Revenues- \$75,356,992

Major Contributions:

- Ad Valorem Tax- \$44,896,482 (101.8% of annually budgeted amount)
- Sales Tax- \$10,642,528.13
- Restricted Revenue- \$6,877,868
- Investment Earnings- \$2,246,107
- Permits, Fines, Sales & Services- \$5,512,545

Total Expenditures- \$67,221,777

By Top Categories:

- Personnel- \$33,151,991 (97.7% of annually budgeted amount)
- Contracted Services- \$2,448,512
- Operating- \$2,147,957
- Utilities- \$1,027,734
- Insurance- \$793,385
- Smaller contributors include capital outlay, employee development, maintenance & repairs, other agencies supplements & remittances, and debt service.

Solid Waste Enterprise Fund

Total Revenues- \$3,703,013

- Woodruff fees- \$2,379,410 (113% of budgeted amount)
- Sticker Sales- \$648,938 (99% of budgeted amount)
- Investment earnings- \$494,679

Total Expenditures- \$3,815,994

- Personnel- \$1,587,282 (110% of budgeted amount)
- Contracts & Operating- \$939,116
- Capital Outlay & Maintenance- \$911,585

Education Capital Fund

Major Expenditures during FY25

- FY21-FY24 Projects & PFE Piping Project: \$814,483
- FY25 Projects: \$1,708,231
- Bonds: BHS Old Gym Roof \$317,210

If you have specific questions about any fund or anything reported, please let me know and I can pull additional details. The consolidated report from Munis seemed favorable so I have continued this format.

Thank you,
Meagan O'Neal
Finance Director

2025 Q4- YTD BUDGET REPORT
UNAUDITED FINANCIALS

FOR 2025 12

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	-44,102,811	0	-44,102,811	-44,896,481.59	.00	793,670.59	101.8%
11 Sales Taxes, Net	-11,500,555	0	-11,500,555	-10,642,528.13	.00	-858,026.87	92.5%
12 Other Taxes	-3,494,204	0	-3,494,204	-2,872,881.39	.00	-621,322.61	82.2%
13 Restricted Gov. Rev.	-6,355,644	-2,217,810	-8,573,454	-6,877,868.17	.00	-1,695,585.67	80.2%
14 Unrstrctd Gov. Rev.	-554,000	0	-554,000	-553,302.51	.00	-697.49	99.9%
15 Investment Earnings	-1,400,000	0	-1,400,000	-2,246,107.17	.00	846,107.17	160.4%
16 Misc. Revenue	-436,175	-71,187	-507,362	-1,205,201.45	.00	697,838.96	237.5%
17 Other Financing	-2,920,169	-600,103	-3,520,272	-92,856.73	.00	-3,427,414.78	2.6%
18 Permits Fines & Fees	-785,084	0	-785,084	-983,521.02	.00	198,437.02	125.3%
19 Sales & Services	-4,430,679	0	-4,430,679	-4,529,023.50	.00	98,344.50	102.2%
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	-457,219.98	.00	227,519.98	199.1%
51 Personnel Costs	33,792,507	130,863	33,923,370	33,151,991.43	.00	771,378.66	97.7%
52 Contracted Services	2,434,353	304,822	2,739,175	2,448,512.09	111,610.68	179,052.46	93.5%
53 Operating Expenses	2,346,426	267,294	2,613,720	2,147,957.25	41,869.72	423,892.88	83.8%
54 Social Assistance	1,603,794	133,943	1,737,737	958,262.01	83,754.56	695,720.43	60.0%
55 Other Organizations	2,758,655	0	2,758,655	2,700,209.74	.00	58,445.26	97.9%
56 Maint. & Repairs	914,170	110,155	1,024,324	869,045.72	48,275.34	107,002.99	89.6%
57 Utilities	1,145,124	1,450	1,146,574	1,027,733.97	10.45	118,829.58	89.6%
58 Remittances	2,671,927	0	2,671,927	2,160,347.15	.00	511,579.49	80.9%
59 Equipment	929,814	1,445,021	2,374,835	2,261,323.74	44,150.22	69,360.63	97.1%
60 Education	20,264,056	0	20,264,056	15,264,055.50	.00	5,000,000.00	75.3%
61 Contingency	311,580	-59,000	252,580	.00	.00	252,580.00	.0%
62 Capital Outlay	1,869,008	1,588,674	3,457,682	1,799,613.24	1,442,556.69	215,511.58	93.8%
63 Debt Service	442,593	9,000	451,593	391,285.84	.00	60,306.66	86.6%
64 Insurances	769,867	188,000	957,867	793,385.50	.00	164,481.50	82.8%
65 Special Projects	212,501	226,355	438,856	736,047.11	180,759.62	-477,950.93	208.9%
66 Other Human Programs	131,000	0	131,000	131,053.11	.00	-53.11	100.0%
67 Recreation Programs	52,500	-8,000	44,500	41,045.12	.00	3,454.88	92.2%
68 Employee Development	383,222	-6,399	376,823	249,408.77	1,060.67	126,353.55	66.5%
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	-8,135,214.35	1,954,047.95	6,181,166.40	100.0%
TOTAL REVENUES	-76,209,021	-4,332,176	-80,541,197	-75,356,991.64	.00	-5,184,205.11	
TOTAL EXPENSES	76,209,021	4,332,176	80,541,197	67,221,777.29	1,954,047.95	11,365,371.51	

2025 Q4- YTD BUDGET REPORT UNAUDITED FINANCIALS

FOR 2025 12

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	-9,600.00	.00	-4,339.73	68.9%
16 Misc. Revenue	-123,000	-27,200	-150,200	-103,270.99	.00	-46,929.01	68.8%
17 Other Financing	0	-1,000	-1,000	.00	.00	-1,000.00	.0%
51 Personnel Costs	15,573	10,000	25,573	15,407.38	.00	10,165.62	60.2%
52 Contracted Services	57,700	15,000	72,700	51,271.73	.00	21,428.27	70.5%
53 Operating Expenses	23,500	1,000	24,500	2,367.66	.00	22,132.34	9.7%
61 Contingency	14,427	0	14,427	10,679.39	.00	3,747.61	74.0%
65 Special Projects	9,800	29,140	38,940	6,387.72	.00	32,552.01	16.4%
67 Recreation Programs	9,000	0	9,000	.00	.00	9,000.00	.0%
TOTAL Charitable Contribution Fund	0	0	0	-26,757.11	.00	26,757.11	100.0%
TOTAL REVENUES	-130,000	-55,140	-185,140	-112,870.99	.00	-72,268.74	
TOTAL EXPENSES	130,000	55,140	185,140	86,113.88	.00	99,025.85	

2025 Q4- YTD BUDGET REPORT
 UNAUDITED FINANCIALS

FOR 2025 12

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
14 Automation Enhancement Fund	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL
15 Investment Earnings	0	0	0	-1,339.45	.00	1,339.45	100.0%
19 Sales & Services	-23,251	0	-23,251	-18,670.51	.00	-4,580.49	80.3%
65 Special Projects	23,251	0	23,251	.00	.00	23,251.00	.0%
TOTAL Automation Enhancement Fund	0	0	0	-20,009.96	.00	20,009.96	100.0%
TOTAL REVENUES	-23,251	0	-23,251	-20,009.96	.00	-3,241.04	
TOTAL EXPENSES	23,251	0	23,251	.00	.00	23,251.00	

2025 Q4- YTD BUDGET REPORT UNAUDITED FINANCIALS

FOR 2025 12								
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	-68,909.57	.00		-6,090.43	91.9%
88 Transfers Out	75,000	0	75,000	.00	.00		75,000.00	.0%
TOTAL LEO Separation Fund	0	0	0	-68,909.57	.00		68,909.57	100.0%
TOTAL REVENUES	-75,000	0	-75,000	-68,909.57	.00		-6,090.43	
TOTAL EXPENSES	75,000	0	75,000	.00	.00		75,000.00	

2025 Q4- YTD BUDGET REPORT UNAUDITED FINANCIALS

FOR 2025 12

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
18 Court Facility Special Revenue	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL
15 Investment Earnings	0	0	0	-2,051.41	.00	2,051.41	100.0%
16 Misc. Revenue	-35,000	0	-35,000	-28,898.18	.00	-6,101.82	82.6%
65 Special Projects	35,000	0	35,000	14,585.81	.00	20,414.19	41.7%
TOTAL Court Facility Special Revenue	0	0	0	-16,363.78	.00	16,363.78	100.0%
TOTAL REVENUES	-35,000	0	-35,000	-30,949.59	.00	-4,050.41	
TOTAL EXPENSES	35,000	0	35,000	14,585.81	.00	20,414.19	

2025 Q4- YTD BUDGET REPORT
 UNAUDITED FINANCIALS

FOR 2025 12

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 Q4- YTD BUDGET REPORT UNAUDITED FINANCIALS

FOR 2025 12

ACCOUNTS FOR: 21 Sales Tax Capital Reserve	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
11 Sales Taxes, Net	-3,024,411	0	-3,024,411	-2,816,718.54	.00	-207,692.46	93.1%
15 Investment Earnings	0	0	0	-38,170.97	.00	38,170.97	100.0%
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	0	0	0	-2,854,889.51	.00	2,854,889.51	100.0%
TOTAL REVENUES	-3,024,411	0	-3,024,411	-2,854,889.51	.00	-169,521.49	
TOTAL EXPENSES	3,024,411	0	3,024,411	.00	.00	3,024,411.00	

2025 Q4- YTD BUDGET REPORT UNAUDITED FINANCIALS

FOR 2025 12							
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	-644,683.30	.00	17,589.30	102.8%
15 Investment Earnings	0	0	0	-25,010.28	.00	25,010.28	100.0%
70 Fire Departments	627,094	0	627,094	661,127.00	.00	-34,033.00	105.4%
TOTAL Sylvan valley FSD	0	0	0	-8,566.58	.00	8,566.58	100.0%
TOTAL REVENUES	-627,094	0	-627,094	-669,693.58	.00	42,599.58	
TOTAL EXPENSES	627,094	0	627,094	661,127.00	.00	-34,033.00	

2025 Q4- YTD BUDGET REPORT UNAUDITED FINANCIALS

FOR 2025 12							
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	-327,723.29	.00	12,452.29	103.9%
15 Investment Earnings	0	0	0	-1,591.62	.00	1,591.62	100.0%
70 Fire Departments	315,271	0	315,271	315,271.00	.00	.00	100.0%
TOTAL Rosman FSD	0	0	0	-14,043.91	.00	14,043.91	100.0%
TOTAL REVENUES	-315,271	0	-315,271	-329,314.91	.00	14,043.91	
TOTAL EXPENSES	315,271	0	315,271	315,271.00	.00	.00	

2025 Q4- YTD BUDGET REPORT UNAUDITED FINANCIALS

FOR 2025 12							
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
27 Little River FSD	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL
10 Ad Valorem Tax, Net	-359,434	0	-359,434	-371,689.41	.00	12,255.41	103.4%
15 Investment Earnings	0	0	0	-1,643.12	.00	1,643.12	100.0%
70 Fire Departments	359,434	0	359,434	359,434.00	.00	.00	100.0%
TOTAL Little River FSD	0	0	0	-13,898.53	.00	13,898.53	100.0%
TOTAL REVENUES	-359,434	0	-359,434	-373,332.53	.00	13,898.53	
TOTAL EXPENSES	359,434	0	359,434	359,434.00	.00	.00	

2025 Q4- YTD BUDGET REPORT UNAUDITED FINANCIALS

FOR 2025 12							
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	-677,849.32	.00	14,910.32	102.2%
15 Investment Earnings	0	0	0	-6,439.57	.00	6,439.57	100.0%
70 Fire Departments	662,939	0	662,939	662,939.00	.00	.00	100.0%
TOTAL Connestee FSD	0	0	0	-21,349.89	.00	21,349.89	100.0%
TOTAL REVENUES	-662,939	0	-662,939	-684,288.89	.00	21,349.89	
TOTAL EXPENSES	662,939	0	662,939	662,939.00	.00	.00	

2025 Q4- YTD BUDGET REPORT UNAUDITED FINANCIALS

FOR 2025 12							
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
29 Cedar Mtn FSD	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL
10 Ad Valorem Tax, Net	-91,883	0	-91,883	-96,003.34	.00	4,120.34	104.5%
15 Investment Earnings	0	0	0	-208.33	.00	208.33	100.0%
70 Fire Departments	91,883	0	91,883	91,883.00	.00	.00	100.0%
TOTAL Cedar Mtn FSD	0	0	0	-4,328.67	.00	4,328.67	100.0%
TOTAL REVENUES	-91,883	0	-91,883	-96,211.67	.00	4,328.67	
TOTAL EXPENSES	91,883	0	91,883	91,883.00	.00	.00	

2025 Q4- YTD BUDGET REPORT UNAUDITED FINANCIALS

FOR 2025 12

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	-1,056,725.42	.00	14,378.42	101.4%
15 Investment Earnings	0	0	0	-10,138.98	.00	10,138.98	100.0%
70 Fire Departments	1,042,347	0	1,042,347	1,090,542.00	.00	-48,195.00	104.6%
TOTAL Toxaway FSD	0	0	0	23,677.60	.00	-23,677.60	100.0%
TOTAL REVENUES	-1,042,347	0	-1,042,347	-1,066,864.40	.00	24,517.40	
TOTAL EXPENSES	1,042,347	0	1,042,347	1,090,542.00	.00	-48,195.00	

2025 Q4- YTD BUDGET REPORT UNAUDITED FINANCIALS

FOR 2025 12

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	-62,670.42	.00	3,567.42	106.0%
15 Investment Earnings	0	0	0	-1,779.86	.00	1,779.86	100.0%
70 Fire Departments	59,103	0	59,103	59,103.00	.00	.00	100.0%
TOTAL Balsam Grove FSD	0	0	0	-5,347.28	.00	5,347.28	100.0%
TOTAL REVENUES	-59,103	0	-59,103	-64,450.28	.00	5,347.28	
TOTAL EXPENSES	59,103	0	59,103	59,103.00	.00	.00	

2025 Q4- YTD BUDGET REPORT UNAUDITED FINANCIALS

FOR 2025 12

ACCOUNTS FOR: 32 N Transylvania FSD	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
10 Ad Valorem Tax, Net	-94,072	0	-94,072	-97,916.24	.00	3,844.24	104.1%
15 Investment Earnings	0	0	0	-1,376.97	.00	1,376.97	100.0%
70 Fire Departments	94,072	0	94,072	94,072.00	.00	.00	100.0%
TOTAL N Transylvania FSD	0	0	0	-5,221.21	.00	5,221.21	100.0%
TOTAL REVENUES	-94,072	0	-94,072	-99,293.21	.00	5,221.21	
TOTAL EXPENSES	94,072	0	94,072	94,072.00	.00	.00	

2025 Q4- YTD BUDGET REPORT
 UNAUDITED FINANCIALS

FOR 2025 12								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT
33 Disaster Response Fund	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES		BUDGET	USE/COL
64 Insurances	0	0	0	52,730.56	.00		-52,730.56	100.0%
65 Special Projects	0	0	0	130,021.00	1,030.00		-131,051.00	100.0%
TOTAL Disaster Response Fund	0	0	0	182,751.56	1,030.00		-183,781.56	100.0%
TOTAL EXPENSES	0	0	0	182,751.56	1,030.00		-183,781.56	

2025 Q4- YTD BUDGET REPORT
UNAUDITED FINANCIALS

FOR 2025 12

ACCOUNTS FOR: 35 Solid Waste Enterprise	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
11 Sales Taxes, Net	-95,000	0	-95,000	-64,963.65	.00	-30,036.35	68.4%
15 Investment Earnings	0	0	0	-494,679.30	.00	494,679.30	100.0%
16 Misc. Revenue	-95,700	0	-95,700	-115,021.58	.00	19,321.58	120.2%
18 Permits Fines & Fees	-2,100,000	0	-2,100,000	-2,379,410.60	.00	279,410.60	113.3%
19 Sales & Services	-652,500	0	-652,500	-648,938.00	.00	-3,562.00	99.5%
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	1,587,282.18	.00	-147,482.18	110.2%
52 Contracted Services	288,000	135,000	423,000	271,176.66	2,660.53	149,162.81	64.7%
53 Operating Expenses	705,672	0	705,672	667,939.33	23,983.71	13,748.96	98.1%
56 Maint. & Repairs	301,000	1,638	302,638	206,539.13	90,169.75	5,929.07	98.0%
57 Utilities	800	0	800	747.61	.00	52.39	93.5%
58 Remittances	55,000	0	55,000	74,329.42	.00	-19,329.42	135.1%
59 Equipment	15,832	0	15,832	2,295.68	.00	13,536.32	14.5%
62 Capital Outlay	1,027,820	123,392	1,151,212	911,584.91	52,856.74	186,770.40	83.8%
63 Debt Service	27,536	0	27,536	34,418.60	.00	-6,882.60	125.0%
65 Special Projects	23,400	0	23,400	32,844.06	5,270.00	-14,714.06	162.9%
68 Employee Development	2,450	0	2,450	1,768.00	.00	682.00	72.2%
78 Depreciation	0	0	0	25,068.84	.00	-25,068.84	100.0%
89 Transfers to Reserve	250,000	0	250,000	.00	.00	250,000.00	.0%
TOTAL Solid Waste Enterprise	0	0	0	112,981.29	174,940.73	-287,922.02	100.0%
TOTAL REVENUES	-4,137,310	-260,030	-4,397,340	-3,703,013.13	.00	-694,326.87	
TOTAL EXPENSES	4,137,310	260,030	4,397,340	3,815,994.42	174,940.73	406,404.85	

2025 Q4- YTD BUDGET REPORT UNAUDITED FINANCIALS

FOR 2025 12

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
37 Water and Sewer Capital							
UNDEFINED CHAR	-3,902,612	-2,527,209	-6,429,821	-4,065,803.00	.00	-2,364,017.91	63.2%
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	-219,258.95	.00	219,258.95	100.0%
16 Misc. Revenue	0	-2,037,500	-2,037,500	-2,037,500.00	.00	.00	100.0%
20 Transfers In	-404,250	0	-404,250	-1,723,429.00	.00	1,319,179.00	426.3%
61 Contingency	427,905	-164,533	263,372	.00	.00	263,372.00	.0%
62 Capital Outlay	5,059,707	2,744,439	7,804,146	5,434,889.77	201,746.96	2,167,509.18	72.2%
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	-1,777,048.18	201,746.96	1,575,301.22	100.0%
TOTAL REVENUES	-5,487,612	-4,564,709	-10,052,321	-9,196,740.95	.00	-855,579.96	
TOTAL EXPENSES	5,487,612	4,564,709	10,052,321	7,419,692.77	201,746.96	2,430,881.18	

2025 Q4- YTD BUDGET REPORT
UNAUDITED FINANCIALS

FOR 2025 12

ACCOUNTS FOR: 40 General Capital Projects	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
13 Restricted Gov. Rev.	-1,625,000	-7,667,669	-9,292,669	-7,792,668.88	.00	-1,500,000.12	83.9%
15 Investment Earnings	0	0	0	-826,216.46	.00	826,216.46	100.0%
16 Misc. Revenue	-3,951,937	-976,460	-4,928,397	-5,650,000.00	.00	721,603.00	114.6%
17 Other Financing	-600,000	-4,503,617	-5,103,617	-600,595.00	.00	-4,503,022.00	11.8%
20 Transfers In	-2,475,000	-1,276,500	-3,751,500	-2,500,000.00	.00	-1,251,500.00	66.6%
52 Contracted Services	275,000	-275,000	0	73,962.82	.00	-73,962.82	100.0%
53 Operating Expenses	551	1,603	2,154	4,268.97	.00	-2,114.97	198.2%
55 Other Organizations	0	82,762	82,762	82,761.80	.00	.20	100.0%
61 Contingency	484,315	935,134	1,419,449	54,131.81	190,832.04	1,174,485.15	17.3%
62 Capital Outlay	8,042,071	13,529,747	21,571,818	12,317,215.17	9,526,155.61	-271,552.78	101.3%
88 Transfers Out	0	0	0	471,754.18	.00	-471,754.18	100.0%
TOTAL General Capital Projects	150,000	-150,000	0	-4,365,385.59	9,716,987.65	-5,351,602.06	100.0%
TOTAL REVENUES	-8,651,937	-14,424,246	-23,076,183	-17,369,480.34	.00	-5,706,702.66	
TOTAL EXPENSES	8,801,937	14,274,246	23,076,183	13,004,094.75	9,716,987.65	355,100.60	

2025 Q4- YTD BUDGET REPORT
 UNAUDITED FINANCIALS

FOR 2025 12

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	-3,069,750.40	.00	1,045,933.40	151.7%
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	-6,799,174	-27,979,974	-26,781,650.01	.00	-1,198,324.00	95.7%
61 Contingency	1,806,147	-1,806,147	0	.00	.00	.00	.0%
62 Capital Outlay	0	52,255,721	52,255,721	1,381,074.08	234,616.00	50,640,030.92	3.1%
76 Education Capital Ou	6,971,555	15,289,089	22,260,644	9,472,157.59	1,653,956.12	11,134,530.57	50.0%
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	8,831,523	8,831,523	.00	.00	8,831,523.49	.0%
TOTAL Education Capital Project Fund	49,400,000	-49,400,000	0	-22,409,142.08	1,888,572.12	20,520,569.96	100.0%
TOTAL REVENUES	-21,750,800	-62,181,194	-83,931,994	-33,899,060.53	.00	-50,032,933.24	
TOTAL EXPENSES	71,150,800	12,781,194	83,931,994	11,489,918.45	1,888,572.12	70,553,503.20	

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 UNAUDITED FINANCIALS

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ACCOUNTS FOR: 47	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
Economic Development Fund							
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 Q4- YTD BUDGET REPORT
UNAUDITED FINANCIALS

FOR 2025 12

ACCOUNTS FOR: 50	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
Emergency Telephone Fund							
13 Restricted Gov. Rev.	-112,483	0	-112,483	-126,560.73	.00	14,077.73	112.5%
15 Investment Earnings	0	0	0	-13,475.07	.00	13,475.07	100.0%
17 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	23,608.58	1,785.00	34,606.42	42.3%
59 Equipment	500,000	535,541	1,035,541	691,536.13	.00	344,004.65	66.8%
68 Employee Development	0	0	0	5,572.00	.00	-5,572.00	100.0%
TOTAL Emergency Telephone Fund	0	0	0	580,680.91	1,785.00	-582,465.91	100.0%
TOTAL REVENUES	-560,000	-535,541	-1,095,541	-140,035.80	.00	-955,504.98	
TOTAL EXPENSES	560,000	535,541	1,095,541	720,716.71	1,785.00	373,039.07	

2025 Q4- YTD BUDGET REPORT UNAUDITED FINANCIALS

FOR 2025 12

ACCOUNTS FOR: 51 Narcotics Special Revenue	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
13 Restricted Gov. Rev.	-1,500	0	-1,500	-1,798.57	.00	298.57	119.9%
15 Investment Earnings	0	0	0	-2,566.25	.00	2,566.25	100.0%
53 Operating Expenses	1,500	0	1,500	.00	.00	1,500.00	.0%
TOTAL Narcotics Special Revenue	0	0	0	-4,364.82	.00	4,364.82	100.0%
TOTAL REVENUES	-1,500	0	-1,500	-4,364.82	.00	2,864.82	
TOTAL EXPENSES	1,500	0	1,500	.00	.00	1,500.00	

2025 Q4- YTD BUDGET REPORT
 UNAUDITED FINANCIALS

FOR 2025 12							
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
52 Representative Payee Fund	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL
16 Misc. Revenue	-65,000	0	-65,000	-49,696.00	.00	-15,304.00	76.5%
58 Remittances	65,000	0	65,000	48,638.00	.00	16,362.00	74.8%
TOTAL Representative Payee Fund	0	0	0	-1,058.00	.00	1,058.00	100.0%
TOTAL REVENUES	-65,000	0	-65,000	-49,696.00	.00	-15,304.00	
TOTAL EXPENSES	65,000	0	65,000	48,638.00	.00	16,362.00	

2025 Q4- YTD BUDGET REPORT
 UNAUDITED FINANCIALS

FOR 2025 12								
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	-93,810.50	.00		93,810.50	100.0%
60 Education	0	0	0	93,810.50	.00		-93,810.50	100.0%
TOTAL Fines and Forfeitures SRF	0	0	0	.00	.00		.00	.0%
TOTAL REVENUES	0	0	0	-93,810.50	.00		93,810.50	
TOTAL EXPENSES	0	0	0	93,810.50	.00		-93,810.50	

2025 Q4- YTD BUDGET REPORT UNAUDITED FINANCIALS

FOR 2025 12								
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	-28,272.00	.00		-144.00	99.5%
53 Operating Expenses	28,416	0	28,416	28,017.80	.00		398.20	98.6%
TOTAL Deed Stamp SRF	0	0	0	-254.20	.00		254.20	100.0%
TOTAL REVENUES	-28,416	0	-28,416	-28,272.00	.00		-144.00	
TOTAL EXPENSES	28,416	0	28,416	28,017.80	.00		398.20	

2025 Q4- YTD BUDGET REPORT
 UNAUDITED FINANCIALS

FOR 2025 12

ACCOUNTS FOR: 55 Opioid Settlement SRF	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
15 Investment Earnings	0	0	0	-58,152.82	.00	58,152.82	100.0%
16 Misc. Revenue	0	-200,000	-200,000	-521,231.62	.00	321,231.62	260.6%
88 Transfers Out	0	200,000	200,000	.00	.00	200,000.00	.0%
TOTAL Opioid Settlement SRF	0	0	0	-579,384.44	.00	579,384.44	100.0%
TOTAL REVENUES	0	-200,000	-200,000	-579,384.44	.00	379,384.44	
TOTAL EXPENSES	0	200,000	200,000	.00	.00	200,000.00	

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UNAUDITED FINANCIALS

FOR 2025 12

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	-12,180,515	-13,583,946	-9,406,320.29	.00	-4,177,625.71	69.2%
15 Investment Earnings	-51,198	0	-51,198	-51,197.62	.00	-.38	100.0%
16 Misc. Revenue	0	-2,244,803	-2,244,803	-2,004,803.00	.00	-240,000.00	89.3%
51 Personnel Costs	0	729,604	729,604	60,140.44	.00	669,463.56	8.2%
52 Contracted Services	1,204,900	3,539,264	4,744,164	1,602,620.54	.00	3,141,543.46	33.8%
53 Operating Expenses	153,531	183,616	337,147	82,618.01	12,800.00	241,728.99	28.3%
59 Equipment	0	211,986	211,986	71,598.86	.00	140,387.12	33.8%
61 Contingency	0	99,035	99,035	.00	.00	99,035.00	.0%
62 Capital Outlay	0	416,567	416,567	111,854.12	.00	304,712.90	26.9%
65 Special Projects	0	8,912,517	8,912,517	7,289,454.55	.00	1,623,062.45	81.8%
68 Employee Development	45,000	8,927	53,927	26,779.00	.00	27,148.00	49.7%
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	-1,906,414.39	12,800.00	1,893,614.39	100.0%
TOTAL REVENUES	-1,454,629	-14,425,318	-15,879,947	-11,462,320.91	.00	-4,417,626.09	
TOTAL EXPENSES	1,403,431	14,476,516	15,879,947	9,555,906.52	12,800.00	6,311,240.48	

2025 Q4- YTD BUDGET REPORT UNAUDITED FINANCIALS

FOR 2025 12

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	-51,382.82	.00	-39,159.18	56.8%
15 Investment Earnings	-174,710	0	-174,710	-129,587.57	.00	-45,122.43	74.2%
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	4,092,572.03	.00	745,545.97	84.6%
81 Employee Premiums	-6,478,064	0	-6,478,064	-6,103,883.17	.00	-374,180.83	94.2%
82 Administrative Costs	1,672,336	0	1,672,336	1,715,505.56	.00	-43,169.56	102.6%
83 Employer Contrib.	52,400	0	52,400	80,858.47	.00	-28,458.47	154.3%
84 wellness center	258,500	0	258,500	176,017.78	.00	82,482.22	68.1%
TOTAL Health Insurance	0	0	0	-219,899.72	.00	219,899.72	100.0%
TOTAL REVENUES	-6,953,316	0	-6,953,316	-6,426,200.95	.00	-527,115.05	
TOTAL EXPENSES	6,953,316	0	6,953,316	6,206,301.23	.00	747,014.77	

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FOR 2025 12								
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	-12,235.70	.00	9,735.70	489.4%	
56 Maint. & Repairs	2,500	0	2,500	.00	.00	2,500.00	.0%	
TOTAL Silvermont Fund	0	0	0	-12,235.70	.00	12,235.70	100.0%	
TOTAL REVENUES	-2,500	0	-2,500	-12,235.70	.00	9,735.70		
TOTAL EXPENSES	2,500	0	2,500	.00	.00	2,500.00		

2025 Q4- YTD BUDGET REPORT UNAUDITED FINANCIALS

FOR 2025 12								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT	
80 Custodial - Municipal	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL	
10 Ad Valorem Tax, Net	0	0	0	-527,934.41	.00	527,934.41	100.0%	
58 Remittances	0	0	0	520,188.05	.00	-520,188.05	100.0%	
TOTAL Custodial - Municipal	0	0	0	-7,746.36	.00	7,746.36	100.0%	
TOTAL REVENUES	0	0	0	-527,934.41	.00	527,934.41		
TOTAL EXPENSES	0	0	0	520,188.05	.00	-520,188.05		

2025 Q4- YTD BUDGET REPORT UNAUDITED FINANCIALS

FOR 2025 12								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT	
81 Custodial - Inmates	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL	
16 Misc. Revenue	0	0	0	-237,616.35	.00	237,616.35	100.0%	
58 Remittances	0	0	0	59,562.15	.00	-59,562.15	100.0%	
TOTAL Custodial - Inmates	0	0	0	-178,054.20	.00	178,054.20	100.0%	
TOTAL REVENUES	0	0	0	-237,616.35	.00	237,616.35		
TOTAL EXPENSES	0	0	0	59,562.15	.00	-59,562.15		

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 UNAUDITED FINANCIALS

FOR 2025 12								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT	
82 Custodial - Extension	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL	
16 Misc. Revenue	0	0	0	-24,231.08	.00	24,231.08	100.0%	
58 Remittances	0	0	0	22,940.74	.00	-22,940.74	100.0%	
TOTAL Custodial - Extension	0	0	0	-1,290.34	.00	1,290.34	100.0%	
TOTAL REVENUES	0	0	0	-24,231.08	.00	24,231.08		
TOTAL EXPENSES	0	0	0	22,940.74	.00	-22,940.74		

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UNAUDITED FINANCIALS

FOR 2025 12

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	-1,552,298.47	.00	-410,491.53	79.1%
15 Investment Earnings	-40,000	0	-40,000	-61,891.02	.00	21,891.02	154.7%
16 Misc. Revenue	-40,000	0	-40,000	-77,452.89	.00	37,452.89	193.6%
17 Other Financing	-316,507	-39,000	-355,507	.00	.00	-355,507.00	.0%
19 Sales & Services	-3,500	0	-3,500	-1,038.75	.00	-2,461.25	29.7%
22 Carryforward Budget	0	-3,622	-3,622	.00	.00	-3,621.83	.0%
51 Personnel Costs	268,587	0	268,587	253,523.73	.00	15,063.27	94.4%
52 Contracted Services	66,360	0	66,360	59,090.04	3,210.00	4,059.96	93.9%
53 Operating Expenses	483,371	39,000	522,371	377,179.72	.00	145,191.28	72.2%
55 Other Organizations	250,000	0	250,000	.00	.00	250,000.00	.0%
57 Utilities	26,750	3,622	30,372	30,990.32	.00	-618.49	102.0%
63 Debt Service	91,979	0	91,979	45,914.40	.00	46,064.60	49.9%
65 Special Projects	1,171,500	0	1,171,500	1,163,266.78	.00	8,233.22	99.3%
68 Employee Development	4,250	0	4,250	1,932.07	.00	2,317.93	45.5%
TOTAL TDA General Fund	0	0	0	239,215.93	3,210.00	-242,425.93	100.0%
TOTAL REVENUES	-2,362,797	-42,622	-2,405,419	-1,692,681.13	.00	-712,737.70	
TOTAL EXPENSES	2,362,797	42,622	2,405,419	1,931,897.06	3,210.00	470,311.77	

2025 Q4- YTD BUDGET REPORT
 UNAUDITED FINANCIALS

FOR 2025 12

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
GRAND TOTAL	54,756,847	-49,498,802	5,258,045	-41,514,400.08	13,955,120.41	32,817,324.67	-524.1%

** END OF REPORT - Generated by Meagan O'Neal **