

TRANSYLVANIA COUNTY
FY 2026 Quarter 2 Financial Report

Overview- General Fund

Total Revenues- \$41,624,771

Major Contributions:

- Ad Valorem Tax- \$30,671,763 (64% of annually budgeted amount)
- Sales Tax- \$3,790,508
- Restricted Revenue- \$2,672,075
- Investment Earnings- \$1,079,538
- Permits, Fines, Sales & Services- \$2,420,246

Total Expenditures- \$33,960,993

By Top Categories:

- Personnel- \$16,038,819 (44.3% of annually budgeted amount)
- Contracted Services- \$1,420,968
- Operating- \$985,739
- Utilities- \$410,344
- Smaller contributors include capital outlay, employee development, maintenance & repairs, other agencies supplements & remittances, and debt service.

Solid Waste Enterprise Fund

Total Revenues- \$1,592,908

- Woodruff fees- \$1,061,200 (48% of budgeted amount)
- Sticker Sales- \$306,690 (47% of budgeted amount)
- Investment earnings- \$157,795

Total Expenditures- \$1,349,337

- Personnel- \$733,750 (44.7% of budgeted amount)
- Contracts & Operating- \$214,141
- Capital Outlay & Maintenance- \$15,898

Other Updates

- Capital projects moving forward- Education and County Capital
- FEMA Projects for County recovery are mostly still in review- several small reimbursements have come through
- FY25 Audit is in progress

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

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 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	-48,013,170	0	-48,013,170	-30,671,763.29	.00	-17,341,406.71	63.9%	
11 Sales Taxes, Net	-11,500,555	0	-11,500,555	-3,790,508.08	.00	-7,710,046.92	33.0%	
12 Other Taxes	-3,259,134	0	-3,259,134	-751,582.33	.00	-2,507,551.67	23.1%	
13 Restricted Gov. Rev.	-6,295,387	-432,751	-6,728,138	-2,672,075.11	.00	-4,056,063.22	39.7%	
14 Unrstrctd Gov. Rev.	-580,000	0	-580,000	-20,841.74	.00	-559,158.26	3.6%	
15 Investment Earnings	-1,620,747	0	-1,620,747	-1,079,537.67	.00	-541,209.33	66.6%	
16 Misc. Revenue	-415,810	0	-415,810	-58,610.43	383,889.00	-741,088.49	-78.2%	
17 Other Financing	-3,273,797	-240,000	-3,513,797	-43,902.74	.00	-3,469,894.72	1.2%	
18 Permits Fines & Fees	-832,990	0	-832,990	-421,638.29	.00	-411,351.71	50.6%	
19 Sales & Services	-5,111,433	0	-5,111,433	-1,998,607.81	.00	-3,112,825.19	39.1%	
20 Transfers In	0	-948,133	-948,133	.00	.00	-948,132.62	.0%	
22 Carryforward Budget	0	-1,808,897	-1,808,897	.00	.00	-1,808,896.92	.0%	
23 Medicaid Payments	-439,500	0	-439,500	-115,703.99	.00	-323,796.01	26.3%	
51 Personnel Costs	36,028,538	187,439	36,215,977	16,038,819.47	.00	20,177,157.24	44.3%	
52 Contracted Services	2,777,329	367,414	3,144,744	1,420,967.65	56,801.37	1,666,974.69	47.0%	
53 Operating Expenses	2,173,491	21,021	2,194,513	985,739.37	359,361.44	849,411.94	61.3%	
54 Social Assistance	1,332,725	149,615	1,482,341	420,618.94	.00	1,061,721.61	28.4%	
55 Other Organizations	1,320,906	0	1,320,906	625,179.43	.00	695,726.57	47.3%	
56 Maint. & Repairs	1,047,628	70,688	1,118,316	345,820.70	76,069.05	696,426.46	37.7%	
57 Utilities	1,128,159	0	1,128,159	410,344.27	122.40	717,692.33	36.4%	
58 Remittances	2,573,753	0	2,573,753	1,289,956.00	.00	1,283,797.00	50.1%	
59 Equipment	1,008,374	28,469	1,036,843	572,614.03	24,395.78	439,832.82	57.6%	
60 Education	16,566,797	0	16,566,797	9,317,504.83	.00	7,249,292.20	56.2%	
61 Contingency	363,900	-11,428	352,472	.00	.00	352,472.00	.0%	
62 Capital Outlay	5,328,170	1,636,772	6,964,942	1,438,791.38	641,425.87	4,884,724.40	29.9%	
63 Debt Service	704,892	545,305	1,250,198	542,914.09	.00	707,283.52	43.4%	
64 Insurances	830,673	0	830,673	216,728.91	167,208.44	446,735.65	46.2%	
65 Special Projects	160,475	775	161,250	34,908.18	.00	126,341.82	21.6%	
66 Other Human Programs	131,000	0	131,000	63,479.10	.00	67,520.90	48.5%	
67 Recreation Programs	52,500	11,098	63,598	42,518.07	.00	21,079.93	66.9%	
68 Employee Development	394,712	11,185	405,897	110,588.67	6,664.02	288,644.29	28.9%	
71 Nonprofit Agencies	108,500	0	108,500	83,500.00	.00	25,000.00	77.0%	
88 Transfers Out	500,000	0	500,000	.00	.00	500,000.00	.0%	
89 Transfers to Reserve	6,800,000	411,427	7,211,427	.00	.00	7,211,427.42	.0%	
TOTAL General Fund	0	0	0	-7,663,778.39	1,715,937.37	5,947,841.02	100.0%	
TOTAL REVENUES	-81,342,524	-3,429,781	-84,772,304	-41,624,771.48	383,889.00	-43,531,421.77		
TOTAL EXPENSES	81,342,524	3,429,781	84,772,304	33,960,993.09	1,332,048.37	49,479,262.79		

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 06							
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
11 Charitable Contribution Fund	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL
UNDEFINED CHAR	-20,000	0	-20,000	.00	.00	-20,000.00	.0%
13 Restricted Gov. Rev.	-15,500	0	-15,500	.00	.00	-15,500.00	.0%
16 Misc. Revenue	-68,000	-18,395	-86,395	-30,314.39	.00	-56,080.92	35.1%
51 Personnel Costs	18,500	-8,054	10,446	6,290.83	.00	4,155.17	60.2%
52 Contracted Services	16,500	8,054	24,554	17,495.54	.00	7,058.46	71.3%
53 Operating Expenses	15,000	0	15,000	.00	.00	15,000.00	.0%
61 Contingency	4,000	0	4,000	3,030.11	.00	969.89	75.8%
62 Capital Outlay	0	18,395	18,395	.00	.00	18,395.31	.0%
65 Special Projects	40,500	0	40,500	7,948.24	.00	32,551.76	19.6%
67 Recreation Programs	9,000	0	9,000	.00	.00	9,000.00	.0%
TOTAL Charitable Contribution Fund	0	0	0	4,450.33	.00	-4,450.33	100.0%
TOTAL REVENUES	-103,500	-18,395	-121,895	-30,314.39	.00	-91,580.92	
TOTAL EXPENSES	103,500	18,395	121,895	34,764.72	.00	87,130.59	

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 06								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT	
14 Automation Enhancement Fund	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL	
19 Sales & Services	-19,485	0	-19,485	-9,763.40	.00	-9,721.60	50.1%	
89 Transfers to Reserve	19,485	0	19,485	.00	.00	19,485.00	.0%	
TOTAL Automation Enhancement Fund	0	0	0	-9,763.40	.00	9,763.40	100.0%	
TOTAL REVENUES	-19,485	0	-19,485	-9,763.40	.00	-9,721.60		
TOTAL EXPENSES	19,485	0	19,485	.00	.00	19,485.00		

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 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		

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 06								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT	
18 Court Facility Special Revenue	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL	
16 Misc. Revenue	-35,000	0	-35,000	-10,642.77	.00	-24,357.23	30.4%	
65 Special Projects	35,000	0	35,000	4,185.64	.00	30,814.36	12.0%	
TOTAL Court Facility Special Revenue	0	0	0	-6,457.13	.00	6,457.13	100.0%	
TOTAL REVENUES	-35,000	0	-35,000	-10,642.77	.00	-24,357.23		
TOTAL EXPENSES	35,000	0	35,000	4,185.64	.00	30,814.36		

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 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	-3,024,411	0	-3,024,411	-1,113,860.47	.00	-1,910,550.53	36.8%
60 Education	1,832,405	0	1,832,405	.00	.00	1,832,404.72	.0%
88 Transfers Out	1,192,006	0	1,192,006	.00	.00	1,192,006.28	.0%
TOTAL Sales Tax Capital Reserve	0	0	0	-1,113,860.47	.00	1,113,860.47	100.0%
TOTAL REVENUES	-3,024,411	0	-3,024,411	-1,113,860.47	.00	-1,910,550.53	
TOTAL EXPENSES	3,024,411	0	3,024,411	.00	.00	3,024,411.00	

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 06							
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
25 Sylvan Valley FSD	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL
10 Ad Valorem Tax, Net	-627,094	627,094	0	-13,194.07	.00	13,194.07	100.0%
70 Fire Departments	627,094	-627,094	0	.00	.00	.00	.0%
TOTAL Sylvan Valley FSD	0	0	0	-13,194.07	.00	13,194.07	100.0%
TOTAL REVENUES	-627,094	627,094	0	-13,194.07	.00	13,194.07	
TOTAL EXPENSES	627,094	-627,094	0	.00	.00	.00	

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 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	315,271	0	-6,388.19	.00	6,388.19	100.0%
70 Fire Departments	315,271	-315,271	0	.00	.00	.00	.0%
TOTAL Rosman FSD	0	0	0	-6,388.19	.00	6,388.19	100.0%
TOTAL REVENUES	-315,271	315,271	0	-6,388.19	.00	6,388.19	
TOTAL EXPENSES	315,271	-315,271	0	.00	.00	.00	

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 06							
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	359,434	0	-7,506.17	.00	7,506.17	100.0%
70 Fire Departments	359,434	-359,434	0	.00	.00	.00	.0%
TOTAL Little River FSD	0	0	0	-7,506.17	.00	7,506.17	100.0%
TOTAL REVENUES	-359,434	359,434	0	-7,506.17	.00	7,506.17	
TOTAL EXPENSES	359,434	-359,434	0	.00	.00	.00	

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 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	662,939	0	-8,080.93	.00	8,080.93	100.0%
70 Fire Departments	662,939	-662,939	0	.00	.00	.00	.0%
TOTAL Connestee FSD	0	0	0	-8,080.93	.00	8,080.93	100.0%
TOTAL REVENUES	-662,939	662,939	0	-8,080.93	.00	8,080.93	
TOTAL EXPENSES	662,939	-662,939	0	.00	.00	.00	

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 06							
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	91,883	0	-888.32	.00	888.32	100.0%
70 Fire Departments	91,883	-91,883	0	.00	.00	.00	.0%
TOTAL Cedar Mtn FSD	0	0	0	-888.32	.00	888.32	100.0%
TOTAL REVENUES	-91,883	91,883	0	-888.32	.00	888.32	
TOTAL EXPENSES	91,883	-91,883	0	.00	.00	.00	

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 06							
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
30 Toxaway FSD	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL
10 Ad Valorem Tax, Net	-1,042,347	1,042,347	0	-5,784.11	.00	5,784.11	100.0%
17 Other Financing	0	-115,000	-115,000	.00	.00	-115,000.00	.0%
70 Fire Departments	1,042,347	-927,347	115,000	115,000.00	.00	.00	100.0%
TOTAL Toxaway FSD	0	0	0	109,215.89	.00	-109,215.89	100.0%
TOTAL REVENUES	-1,042,347	927,347	-115,000	-5,784.11	.00	-109,215.89	
TOTAL EXPENSES	1,042,347	-927,347	115,000	115,000.00	.00	.00	

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 06							
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
31 Balsam Grove FSD	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL
10 Ad Valorem Tax, Net	-59,103	59,103	0	-1,423.42	.00	1,423.42	100.0%
62 Capital Outlay	0	0	0	.00	20,000.00	-20,000.00	100.0%
70 Fire Departments	59,103	-59,103	0	.00	.00	.00	.0%
TOTAL Balsam Grove FSD	0	0	0	-1,423.42	20,000.00	-18,576.58	100.0%
TOTAL REVENUES	-59,103	59,103	0	-1,423.42	.00	1,423.42	
TOTAL EXPENSES	59,103	-59,103	0	.00	20,000.00	-20,000.00	

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 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	94,072	0	-11,824.99	.00	11,824.99	100.0%
70 Fire Departments	94,072	-94,072	0	.00	.00	.00	.0%
TOTAL N Transylvania FSD	0	0	0	-11,824.99	.00	11,824.99	100.0%
TOTAL REVENUES	-94,072	94,072	0	-11,824.99	.00	11,824.99	
TOTAL EXPENSES	94,072	-94,072	0	.00	.00	.00	

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 06								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT	
33 Disaster Response Fund	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL	
13 Restricted Gov. Rev.	0	0	0	-65,541.08	.00	65,541.08	100.0%	
16 Misc. Revenue	0	0	0	-86,027.74	.00	86,027.74	100.0%	
62 Capital Outlay	0	0	0	383,889.00	.00	-383,889.00	100.0%	
65 Special Projects	0	0	0	42,660.00	.00	-42,660.00	100.0%	
TOTAL Disaster Response Fund	0	0	0	274,980.18	.00	-274,980.18	100.0%	
TOTAL REVENUES	0	0	0	-151,568.82	.00	151,568.82		
TOTAL EXPENSES	0	0	0	426,549.00	.00	-426,549.00		

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 06								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT	
34 Single Fire Tax District	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL	
10 Ad Valorem Tax, Net	-6,783,076	0	-6,783,076	-4,514,711.43	.00	-2,268,364.57	66.6%	
70 Fire Departments	6,783,076	0	6,783,076	3,110,538.00	.00	3,672,538.00	45.9%	
TOTAL Single Fire Tax District	0	0	0	-1,404,173.43	.00	1,404,173.43	100.0%	
TOTAL REVENUES	-6,783,076	0	-6,783,076	-4,514,711.43	.00	-2,268,364.57		
TOTAL EXPENSES	6,783,076	0	6,783,076	3,110,538.00	.00	3,672,538.00		

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 06							
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
35 Solid Waste Enterprise	APPROP	ADJSTMNTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL
11 Sales Taxes, Net	-70,000	0	-70,000	-23,799.59	.00	-46,200.41	34.0%
15 Investment Earnings	-400,000	0	-400,000	-157,794.96	.00	-242,205.04	39.4%
16 Misc. Revenue	-85,000	0	-85,000	-43,423.34	.00	-41,576.66	51.1%
17 Other Financing	0	-18,317	-18,317	.00	.00	-18,317.00	.0%
18 Permits Fines & Fees	-2,200,000	0	-2,200,000	-1,061,199.96	.00	-1,138,800.04	48.2%
19 Sales & Services	-650,000	0	-650,000	-306,689.86	.00	-343,310.14	47.2%
20 Transfers In	-500,000	0	-500,000	.00	.00	-500,000.00	.0%
22 Carryforward Budget	0	-294,464	-294,464	.00	.00	-294,463.69	.0%
51 Personnel Costs	1,622,151	18,317	1,640,468	733,749.90	.00	906,718.28	44.7%
52 Contracted Services	288,000	130,000	418,000	190,773.16	9,321.55	217,905.29	47.9%
53 Operating Expenses	743,331	0	743,331	226,879.95	204,819.20	311,631.85	58.1%
56 Maint. & Repairs	301,000	0	301,000	132,503.68	130,251.73	38,244.59	87.3%
57 Utilities	800	0	800	443.77	.00	356.23	55.5%
58 Remittances	75,000	0	75,000	16,618.74	.00	58,381.26	22.2%
59 Equipment	10,000	5,536	15,536	500.00	9,500.00	5,536.32	64.4%
62 Capital Outlay	100,000	158,927	258,927	15,897.96	81,722.52	161,306.89	37.7%
65 Special Projects	37,200	0	37,200	18,858.66	6,200.00	12,141.34	67.4%
68 Employee Development	2,450	0	2,450	190.00	.00	2,260.00	7.8%
78 Depreciation	25,000	0	25,000	12,921.30	.00	12,078.70	51.7%
89 Transfers to Reserve	700,068	0	700,068	.00	.00	700,067.82	.0%
TOTAL Solid Waste Enterprise	0	0	0	-243,570.59	441,815.00	-198,244.41	100.0%
TOTAL REVENUES	-3,905,000	-312,781	-4,217,781	-1,592,907.71	.00	-2,624,872.98	
TOTAL EXPENSES	3,905,000	312,781	4,217,781	1,349,337.12	441,815.00	2,426,628.57	

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 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	-2,865,587	-6,768,199	-4,287,538.06	.00	-2,480,660.85	63.3%
13 Restricted Gov. Rev.	-1,180,750	0	-1,180,750	-1,137,278.00	.00	-43,472.00	96.3%
15 Investment Earnings	0	0	0	-231,998.43	.00	231,998.43	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	404,250	0	-1,319,179.00	.00	1,319,179.00	100.0%
61 Contingency	427,905	-343,655	84,250	.00	.00	84,250.00	.0%
62 Capital Outlay	5,059,707	2,857,689	7,917,396	5,721,772.97	.00	2,195,622.94	72.3%
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	-1,306,917.52	.00	1,306,917.52	100.0%
TOTAL REVENUES	-5,487,612	-4,498,837	-9,986,449	-9,013,493.49	.00	-972,955.42	
TOTAL EXPENSES	5,487,612	4,498,837	9,986,449	7,706,575.97	.00	2,279,872.94	

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 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.	-1,500,000	-7,067,669	-8,567,669	-423,923.58	.00	-8,143,745.42	4.9%
15 Investment Earnings	0	0	0	-901,747.04	.00	901,747.04	100.0%
16 Misc. Revenue	-150,000	-660,000	-810,000	-860,000.00	.00	50,000.00	106.2%
17 Other Financing	0	-5,003,022	-5,003,022	.00	.00	-5,003,022.00	.0%
20 Transfers In	-2,475,000	-1,276,500	-3,751,500	-3,317,588.00	.00	-433,912.00	88.4%
53 Operating Expenses	551	1,603	2,154	2,862.33	.00	-708.33	132.9%
55 Other Organizations	0	82,762	82,762	82,761.80	.00	.20	100.0%
61 Contingency	484,315	-48,642	435,673	.31	.00	435,672.69	.0%
62 Capital Outlay	8,042,071	14,730,224	22,772,295	14,606,143.06	6,999,869.46	1,166,282.92	94.9%
88 Transfers Out	0	1,588,244	1,588,244	471,754.18	.00	1,116,489.64	29.7%
TOTAL General Capital Projects	4,401,937	2,347,000	6,748,937	9,660,263.06	6,999,869.46	-9,911,195.26	246.9%
TOTAL REVENUES	-4,125,000	-14,007,191	-18,132,191	-5,503,258.62	.00	-12,628,932.38	
TOTAL EXPENSES	8,526,937	16,354,191	24,881,128	15,163,521.68	6,999,869.46	2,717,737.12	

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 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	-51,491,325	-52,061,325	-52,144,183.41	.00	82,858.41	100.2%
15 Investment Earnings	0	-3,244,535	-3,244,535	-5,666,132.55	.00	2,421,597.60	174.6%
17 Other Financing	0	-6,722,294	-6,722,294	-6,397,770.64	.00	-324,522.94	95.2%
20 Transfers In	-1,950,800	-82,099	-2,032,899	-834,575.01	.00	-1,198,324.00	41.1%
61 Contingency	0	1,809,389	1,809,389	.00	.00	1,809,388.50	.0%
62 Capital Outlay	0	50,879,023	50,879,023	4,776,419.17	2,892,794.67	43,209,808.66	15.1%
76 Education Capital Ou	1,950,000	15,759,105	17,709,105	6,157,615.42	-121,450.53	11,672,940.11	34.1%
88 Transfers Out	0	3,209,954	3,209,954	3,209,953.65	.00	.00	100.0%
89 Transfers to Reserve	0	11,085,014	11,085,014	.00	.00	11,085,013.61	.0%
TOTAL Education Capital Project Fund	-570,800	21,202,231	20,631,431	-50,898,673.37	2,771,344.14	68,758,759.95	-233.3%
TOTAL REVENUES	-2,520,800	-61,540,253	-64,061,053	-65,042,661.61	.00	981,609.07	
TOTAL EXPENSES	1,950,000	82,742,483	84,692,483	14,143,988.24	2,771,344.14	67,777,150.88	

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 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.	-266,482	0	-266,482	-111,034.14	.00	-155,447.77	41.7%
17 Other Financing	-190,864	0	-190,864	.00	.00	-190,864.02	.0%
56 Maint. & Repairs	60,000	0	60,000	14,150.58	.00	45,849.42	23.6%
59 Equipment	397,346	0	397,346	33,907.00	80,970.00	282,468.93	28.9%
TOTAL Emergency Telephone Fund	0	0	0	-62,976.56	80,970.00	-17,993.44	100.0%
TOTAL REVENUES	-457,346	0	-457,346	-111,034.14	.00	-346,311.79	
TOTAL EXPENSES	457,346	0	457,346	48,057.58	80,970.00	328,318.35	

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 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	-538.63	.00	-961.37	35.9%
15 Investment Earnings	-2,000	0	-2,000	.00	.00	-2,000.00	.0%
TOTAL Narcotics Special Revenue	-3,500	0	-3,500	-538.63	.00	-2,961.37	15.4%
TOTAL REVENUES	-3,500	0	-3,500	-538.63	.00	-2,961.37	

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 06								
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	-26,444.16	.00	-38,555.84	40.7%	
58 Remittances	65,000	0	65,000	25,331.03	.00	39,668.97	39.0%	
TOTAL Representative Payee Fund	0	0	0	-1,113.13	.00	1,113.13	100.0%	
TOTAL REVENUES	-65,000	0	-65,000	-26,444.16	.00	-38,555.84		
TOTAL EXPENSES	65,000	0	65,000	25,331.03	.00	39,668.97		

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 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	80,000	0	80,000	-40,090.91	.00	120,090.91	-50.1%
60 Education	80,000	0	80,000	40,090.91	.00	39,909.09	50.1%
TOTAL Fines and Forfeitures SRF	160,000	0	160,000	.00	.00	160,000.00	.0%
TOTAL REVENUES	80,000	0	80,000	-40,090.91	.00	120,090.91	
TOTAL EXPENSES	80,000	0	80,000	40,090.91	.00	39,909.09	

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 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	-26,964	0	-26,964	-14,873.80	.00	-12,090.20	55.2%
53 Operating Expenses	26,964	0	26,964	14,663.00	.00	12,301.00	54.4%
TOTAL Deed Stamp SRF	0	0	0	-210.80	.00	210.80	100.0%
TOTAL REVENUES	-26,964	0	-26,964	-14,873.80	.00	-12,090.20	
TOTAL EXPENSES	26,964	0	26,964	14,663.00	.00	12,301.00	

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 06								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT	
55 Opioid Settlement SRF	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL	
16 Misc. Revenue	0	0	0	-428,555.77	.00	428,555.77	100.0%	
51 Personnel Costs	0	0	0	9,218.01	.00	-9,218.01	100.0%	
TOTAL Opioid Settlement SRF	0	0	0	-419,337.76	.00	419,337.76	100.0%	
TOTAL REVENUES	0	0	0	-428,555.77	.00	428,555.77		
TOTAL EXPENSES	0	0	0	9,218.01	.00	-9,218.01		

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 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.	-1,363,531	-5,772,137	-7,135,668	-2,938,899.17	.00	-4,196,768.83	41.2%
16 Misc. Revenue	0	-2,044,803	-2,044,803	-1,999,403.00	.00	-45,400.00	97.8%
51 Personnel Costs	0	582,867	582,867	146,844.47	.00	436,022.53	25.2%
52 Contracted Services	1,175,000	4,178,473	5,353,473	1,807,391.10	.00	3,546,081.90	33.8%
53 Operating Expenses	143,531	211,621	355,152	105,929.77	51,245.91	197,976.32	44.3%
59 Equipment	0	211,986	211,986	71,598.86	.00	140,387.12	33.8%
62 Capital Outlay	0	386,567	386,567	100,933.12	.00	285,633.90	26.1%
65 Special Projects	0	1,639,070	1,639,070	3,068.35	.00	1,636,001.65	.2%
68 Employee Development	45,000	13,180	58,180	29,106.54	.00	29,073.46	50.0%
TOTAL Multi-Year Grant Fund	0	-593,176	-593,176	-2,673,429.96	51,245.91	2,029,008.05	442.1%
TOTAL REVENUES	-1,363,531	-7,816,940	-9,180,471	-4,938,302.17	.00	-4,242,168.83	
TOTAL EXPENSES	1,363,531	7,223,764	8,587,295	2,264,872.21	51,245.91	6,271,176.88	

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 06							
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
60 Health Insurance	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL
13 Restricted Gov. Rev.	-46,450	0	-46,450	-29,717.65	.00	-16,732.35	64.0%
15 Investment Earnings	-174,710	0	-174,710	.00	.00	-174,710.00	.0%
16 Misc. Revenue	0	0	0	-203.00	.00	203.00	100.0%
53 Operating Expenses	2,016	0	2,016	2,076.90	.00	-61.02	103.0%
80 Medical Claims	5,055,845	0	5,055,845	3,178,888.54	.00	1,876,956.23	62.9%
81 Employee Premiums	-6,989,703	0	-6,989,703	-3,176,040.85	.00	-3,813,662.54	45.4%
82 Administrative Costs	1,828,748	0	1,828,748	574,503.10	.00	1,254,244.64	31.4%
83 Employer Contrib.	58,000	0	58,000	59,342.33	.00	-1,342.33	102.3%
84 Wellness Center	266,255	0	266,255	86,712.00	.00	179,543.00	32.6%
TOTAL Health Insurance	0	0	0	695,561.37	.00	-695,561.37	100.0%
TOTAL REVENUES	-7,340,863	0	-7,340,863	-3,274,268.42	.00	-4,066,594.97	
TOTAL EXPENSES	7,340,863	0	7,340,863	3,969,829.79	.00	3,371,033.60	

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 06								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT	
71 Silvermont Fund	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL	
15 Investment Earnings	-10,000	0	-10,000	.00	.00	-10,000.00	.0%	
56 Maint. & Repairs	10,000	0	10,000	.00	.00	10,000.00	.0%	
TOTAL Silvermont Fund	0	0	0	.00	.00	.00	.0%	
TOTAL REVENUES	-10,000	0	-10,000	.00	.00	-10,000.00		
TOTAL EXPENSES	10,000	0	10,000	.00	.00	10,000.00		

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 06							
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	-185,886.36	.00	185,886.36	100.0%
58 Remittances	0	0	0	220,840.86	.00	-220,840.86	100.0%
TOTAL Custodial - Municipal	0	0	0	34,954.50	.00	-34,954.50	100.0%
TOTAL REVENUES	0	0	0	-185,886.36	.00	185,886.36	
TOTAL EXPENSES	0	0	0	220,840.86	.00	-220,840.86	

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 06								
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	-75,991.15	.00	75,991.15	100.0%	
58 Remittances	0	0	0	37,759.31	.00	-37,759.31	100.0%	
TOTAL Custodial - Inmates	0	0	0	-38,231.84	.00	38,231.84	100.0%	
TOTAL REVENUES	0	0	0	-75,991.15	.00	75,991.15		
TOTAL EXPENSES	0	0	0	37,759.31	.00	-37,759.31		

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 06								
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	-11,427.52	.00	11,427.52	100.0%	
58 Remittances	0	0	0	13,682.47	.00	-13,682.47	100.0%	
TOTAL Custodial - Extension	0	0	0	2,254.95	.00	-2,254.95	100.0%	
TOTAL REVENUES	0	0	0	-11,427.52	.00	11,427.52		
TOTAL EXPENSES	0	0	0	13,682.47	.00	-13,682.47		

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 06							
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
90 TDA General Fund	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL
12 Other Taxes	-1,825,465	0	-1,825,465	-995,916.43	.00	-829,548.57	54.6%
15 Investment Earnings	-40,000	0	-40,000	-24,108.93	.00	-15,891.07	60.3%
16 Misc. Revenue	-45,000	0	-45,000	-57,480.00	.00	12,480.00	127.7%
17 Other Financing	-337,947	-13,420	-351,367	.00	.00	-351,367.00	.0%
19 Sales & Services	-2,850	0	-2,850	.00	.00	-2,850.00	.0%
22 Carryforward Budget	0	-1,665	-1,665	.00	.00	-1,665.00	.0%
51 Personnel Costs	277,541	-16,383	261,158	118,064.34	.00	143,093.96	45.2%
52 Contracted Services	66,360	21,468	87,828	35,888.82	-1,665.00	53,603.88	39.0%
53 Operating Expenses	406,121	10,000	416,121	104,962.66	.00	311,158.34	25.2%
55 Other Organizations	250,000	0	250,000	.00	.00	250,000.00	.0%
57 utilities	30,250	0	30,250	4,695.31	.00	25,554.69	15.5%
63 Debt Service	45,990	0	45,990	22,957.20	.00	23,032.80	49.9%
65 Special Projects	1,171,000	0	1,171,000	541,751.75	.00	629,248.25	46.3%
68 Employee Development	4,000	0	4,000	441.33	.00	3,558.67	11.0%
TOTAL TDA General Fund	0	0	0	-248,743.95	-1,665.00	250,408.95	100.0%
TOTAL REVENUES	-2,251,262	-15,085	-2,266,347	-1,077,505.36	.00	-1,188,841.64	
TOTAL EXPENSES	2,251,262	15,085	2,266,347	828,761.41	-1,665.00	1,439,250.59	

FY26 Q2 YTD BUDGET- UNAUDITED

FOR 2026 06							
	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
GRAND TOTAL	3,987,637	22,956,055	26,943,692	-55,359,402.74	12,079,516.88	70,223,577.84	-160.6%
** END OF REPORT - Generated by Meagan O'Neal **							

FY26 Q2 YTD BUDGET- UNAUDITED

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:
FY26 Q2 YTD BUDGET- UNAUDITED

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: 2026/ 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 Active