

**Monthly Financial Report**

**Aiken County  
General Fund - Operating Account Revenues & Other Financing Sources  
February 2024**

		<b>TOTALS</b>			
<b>Account</b>	<b>Account Description</b>	<b>FY 24 Budget</b>	<b>YTD Actuals</b>	<b>% of Budget</b>	<b>YTD as of February 2023</b>
310	Taxes				
	Real Property Taxes	44,911,863	42,246,712	94.07%	37,331,253
	Personal Property Taxes	5,800,000	4,155,154	71.64%	3,733,667
	Payment in Lieu of Taxes	1,666,200	34,149	2.05%	6,436
	Penalties and Interest	272,000	113,714	41.81%	102,769
	FILOT (General Fund portion)	5,725,332	-	0.00%	
320	Intergovernmental Revenue				
	State Shared Revenue	7,658,066	3,804,749	49.68% <b>a.</b>	5,416,206
	State Appropriations	1,522,982	740,766	48.64%	690,195
	State Reimbursement Grants	162,750	122,922	75.53%	80,186
	Federal Grants	-	-	0.00%	-
	Local (Other Counties/Entities)	630,274	129,367	20.53%	125,343
330	Licenses/Permits/Registration				
	Licenses	27,450	17,730	64.59%	17,795
	Permits	2,973,900	2,224,943	74.82% <b>b.</b>	1,653,297
	Registrations	2,900	1,580	54.48%	1,540
340	Fines & Fees				
	Fees	3,935,304	2,514,121	63.89%	2,726,302
	Court Fines	667,000	353,370	52.98%	343,999
350	Sales & Services				
	Sales	1,248,650	572,669	45.86% <b>c.</b>	342,401
	Services	5,289,623	2,996,746	56.65%	3,144,546
360	Miscellaneous				
	Interest	2,500,000	1,866,510	74.66% <b>d.</b>	1,278,876
	Miscellaneous Income	398,639	351,693	88.22%	330,304
	Refunds & Reimbursements	55,800	79,486	142.45%	25,303
	<b>Total Revenues</b>	<b>85,448,733</b>	<b>62,326,381</b>	<b>72.94%</b>	<b>57,350,418</b>
	<b>Other Financing Sources</b>				
	Transfers from Other Funds	5,921,340	-	0.00%	4,821
	Other Financing Sources	-	-	0.00%	-
	<b>Total Other Financing Sources</b>	<b>5,921,340</b>	<b>-</b>	<b>0.00%</b>	<b>4,821</b>
	<b>Budgeted Use of Reserves</b>				
	Carry Forward Fund Balance	3,177,085	-	0.00%	-
	<b>Total Use of Reserves</b>	<b>3,177,085</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
	<b>General Fund Total</b>	<b>94,547,158</b>	<b>62,326,381</b>	<b>65.92%</b>	<b>57,355,239</b>

**Summary:**

- a.** In prior year, the County had received three quarterly Local Government Fund versus only two so far in FY 2024.
- b.** There has been an increase in the number of permits issued to date in FY 2024 as well as a change in the permit pricing due to the change in the valuation table.
- c.** The County sold some equipment through GovWorld in February.
- d.** Interest rates have drastically increased since the first quarter of FY 2023, increasing from an average of about 3.2% during the first six months of the last fiscal year to 5.6% so far in FY 2024. In addition, August included the interest earned at the maturity of some Treasuries.

**Monthly Financial Report**

**Aiken County  
General Fund Operating Account Expenditure Report  
February 2024**

Dept.	Department Name	TOTALS			YTD as of February 2023
		FY 24 Budget	YTD Actuals	% of Budget Expended	
10	County Council	428,708	210,326	49.06%	238,078
11	Legislative Delegation	75,978	50,116	65.96%	48,123
12	Magistrate	3,012,954	1,899,106	63.03%	1,867,729
13	Administration	4,206,684	2,279,937	54.20%	1,964,842
14	Registration & Elections	876,119	487,775	55.67%	526,259
15	Finance	1,205,431	842,302	69.88% a.	700,632
16	Treasurer	1,075,598	723,628	67.28% b.	545,364
17	Auditor	1,029,780	675,700	65.62% b.	533,085
18	Assessor	1,914,794	1,194,261	62.37%	1,119,213
19	Information Technology	4,714,645	2,640,723	56.01%	2,167,424
20	Tax Collector	663,366	423,929	63.91%	409,013
21	Sheriff's Office	21,941,643	12,659,114	57.69%	10,955,806
22	Emergency Services	12,217,970	8,730,102	71.45% c.	5,049,983
23	Detention Center	10,354,729	6,415,381	61.96%	5,400,100
24	RMC	719,267	433,228	60.23%	403,629
25	Probate Judge	1,462,016	914,854	62.57%	869,602
26	Clerk of Court	2,868,709	1,659,280	57.84%	1,673,891
27	Master in Equity	391,628	242,982	62.04%	243,583
28	Coroner	1,120,551	660,600	58.95%	587,455
29	Public Defender	1,390,451	889,453	63.97%	838,064
30	Solicitor 2nd Judicial	2,136,612	1,228,002	57.47%	1,230,576
31	Public Works	1,374,693	720,970	52.45%	882,615
35	Building Maintenance	5,268,043	3,129,450	59.40%	2,785,754
36	Engineering	61,648	12,677	20.56%	40,052
37	Procurement	323,132	215,072	66.56%	204,796
38	Code Enforcement	3,014,082	1,764,280	58.53%	1,659,384
44	DSS	301,000	192,263	63.87%	184,142
45	Veterans Affairs	291,210	176,733	60.69%	174,185
46	Agencies/Municipalities	2,097,084	467,766	22.31% d.	687,632
51	Parks & Recreation	1,134,372	723,359	63.77%	629,670
52	Museum	286,171	161,758	56.52%	169,912
53	Park Development	-	-	0.00%	-
55	ABBE Regional Library	3,413,625	2,240,442	65.63%	2,147,861
61	Soil & Water Conservation	55,595	41,433	74.53%	35,450
63	Planning & Development	1,686,756	850,503	50.42%	755,113
68	County Attorney	356,646	202,728	56.84%	195,198
88	Disbursement Transfer	1,075,468	547,677	50.92%	506,884
		<b>94,547,158</b>	<b>56,707,908</b>	<b>59.98%</b>	<b>48,431,100</b>

**Summary**

- a. Finance is slightly above the 67% you would expect this time of year due to the annual payment for the audit and software maintenance.
- b. The Auditor & Treasurer actuals are elevated due to the additional compensation approved by budget amendment.
- c. EMS expenditures have increased over prior year due to the increased cost of personnel from the new schedule, the increased staffing level for EMS personnel, and the overtime in order to run additional trucks to keep up with the demand of the calls.
- d. The budget for Agencies includes an annual payment to the School which is not made until the end of the fiscal year.

**Monthly Financial Report**

**Aiken County  
General Fund Operating Account Detailed Expenditure Report  
February 2024**

Dept.	Department Name	FY 24 Budget	YTD Actuals	% of Budget Expended	Personnel Costs		Operating Costs		Capital Outlay	
					FY 24 Budget	YTD Actuals	FY 24 Budget	YTD Actuals	FY 24 Budget	YTD Actuals
10	County Council	428,708	210,326	49.06%	254,858	149,418	173,850	60,908	-	-
11	Legislative Delegation	75,978	50,116	65.96%	73,649	48,155	2,329	1,962	-	-
12	Magistrate	3,012,954	1,899,106	63.03%	2,792,129	1,757,286	211,900	137,993	8,925	3,828
13	Administration	4,206,684	2,279,937	54.20%	1,070,536	667,148	3,003,557	1,495,874	132,591	116,915
14	Registration & Elections	876,119	487,775	55.67%	612,778	304,359	263,341	183,417	-	-
15	Finance	1,205,431	842,302	69.88%	949,434	649,017	215,997	185,831	40,000	7,454
16	Treasurer	1,075,598	723,628	67.28%	983,958	679,959	89,140	43,669	2,500	-
17	Auditor	1,029,780	675,700	65.62%	926,213	643,299	100,527	31,757	3,040	644
18	Assessor	1,914,794	1,194,261	62.37%	1,750,644	1,066,053	158,716	122,510	5,434	5,699
19	Information Technology	4,714,645	2,640,723	56.01%	1,651,677	957,142	2,314,389	1,430,052	748,579	253,529
20	Tax Collector	663,366	423,929	63.91%	461,793	299,649	201,187	123,695	386	585
21	Sheriff's Office	21,941,643	12,659,114	57.69%	17,926,373	10,763,792	3,586,142	1,831,014	429,128	64,307
22	Emergency Services	12,217,970	8,730,102	71.45%	10,495,316	7,579,695	1,657,269	1,109,206	65,385	41,201
23	Detention Center	10,354,729	6,415,381	61.96%	7,331,510	4,522,161	3,022,219	1,893,076	1,000	145
24	RMC	719,267	433,228	60.23%	587,767	395,219	130,500	38,009	1,000	-
25	Probate Judge	1,462,016	914,854	62.57%	1,371,056	871,400	90,960	43,454	-	-
26	Clerk of Court	2,868,709	1,659,280	57.84%	2,679,051	1,559,349	176,451	88,466	13,207	11,465
27	Master in Equity	391,628	242,982	62.04%	386,338	241,330	4,890	1,652	400	-
28	Coroner	1,120,551	660,600	58.95%	638,151	350,584	470,500	301,938	11,900	8,078
29	Public Defender	1,390,451	889,453	63.97%	1,355,551	870,767	34,900	18,686	-	-
30	Solicitor 2nd Judicial	2,136,612	1,228,002	57.47%	1,925,062	1,103,050	199,950	121,311	11,600	3,642
31	Public Works	1,374,693	720,970	52.45%	1,198,089	656,695	149,554	63,236	27,050	1,038
35	Building Maintenance	5,268,043	3,129,450	59.40%	1,523,108	961,400	3,615,135	2,130,842	129,800	37,208
36	Engineering	61,648	12,677	20.56%	56,148	10,845	5,500	1,832	-	-
37	Procurement	323,132	215,072	66.56%	295,157	193,434	25,650	19,511	2,325	2,126
38	Code Enforcement	3,014,082	1,764,280	58.53%	2,073,759	1,266,741	913,923	491,399	26,400	6,140
44	DSS	301,000	192,263	63.87%	-	-	289,500	192,263	11,500	-
45	Veterans Affairs	291,210	176,733	60.69%	259,184	162,021	30,526	14,711	1,500	-
46	Agencies/Municipalities	2,097,084	467,766	22.31%	-	-	2,097,084	467,766	-	-
51	Parks & Recreation	1,134,372	723,359	63.77%	927,898	604,146	190,400	104,765	16,074	14,448
52	Museum	286,171	161,758	56.52%	271,841	155,808	14,330	5,950	-	-
53	Park Development	-	-	0.00%	-	-	-	-	-	-
55	ABBE Regional Library	3,413,625	2,240,442	65.63%	2,461,743	1,569,545	951,882	670,897	-	-
61	Soil & Water Conservation	55,595	41,433	74.53%	55,595	41,433	-	-	-	-
63	Planning & Development	1,686,756	850,503	50.42%	1,245,744	718,889	384,712	76,614	56,300	55,000
68	County Attorney	356,646	202,728	56.84%	299,896	192,573	56,750	10,155	-	-
88	Disbursement Transfer	1,075,468	547,677	50.92%	(613,819)	-	1,689,287	547,677	-	-
		<b>94,547,158</b>	<b>56,707,908</b>	<b>59.98%</b>	<b>66,278,187</b>	<b>42,012,361</b>	<b>26,522,947</b>	<b>14,062,096</b>	<b>1,746,024</b>	<b>633,450</b>

**Projected Expenditures**

<i>Total Exp</i>	92,248,000	<i>Personnel</i>	66,223,336	<i>Operating</i>	24,715,042	<i>Capital</i>	1,309,518
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Monthly Financial Report

Aiken County  
 General Fund Operating Account Monthly Revenues & Other Financing Sources  
 FY 2024

Account	Account Description	TOTALS		July		August		September		October		November		December	
		FY 24		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
		Budget	YTD Actuals												
310	Taxes														
	Real Property Taxes	44,911,863	42,246,712	139,000	176,201	(70,000)	(174,159)	106,000	60,219	3,779,000	4,217,840	2,895,000	2,813,968	17,109,000	18,509,078
	Personal Property Taxes	5,800,000	4,155,154	398,600	291,362	246,700	579,788	498,900	483,827	455,300	646,317	418,300	589,715	465,700	439,529
	Payment in Lieu of Taxes	1,666,200	34,149	-	-	-	-	500	-	4,000	-	(1,000)	-	1,700	5,069
	Penalties and Interest	272,000	113,714	21,700	26,766	(15,100)	(26,841)	10,600	9,692	19,300	22,655	30,100	27,476	500	132
	FILOT (General Fund portion)	5,725,332	-	-	-	-	-	-	-	-	-	-	-	-	-
320	Intergovernmental Revenue														
	State Shared Revenue	7,658,066	3,804,749	-	-	-	-	-	-	1,914,516.50	1,901,720	-	-	-	607
	State Appropriations	1,522,982	740,766	200,000	207,508	26,700	20,600	21,300	-	22,400	27,661	295,100	23,551	56,000	-
	State Reimbursement Grants	162,750	122,922	(1,200)	-	5,800	8,400	11,900	3,600	38,400	59,352	12,100	4,376	3,100	4,250
	Federal Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Local (Other Counties/Entities)	630,274	129,367	1,900	-	(200)	-	400	-	-	58,618	12,800	-	36,700	-
330	Licenses/Permits/Registration														
	Licenses	27,450	17,730	4,200	3,260	2,200	2,475	2,600	2,240	2,810	1,265	2,100	3,290	1,200	(700)
	Permits	2,973,900	2,224,943	191,100	155,003	230,300	369,302	247,100	330,155	225,400	344,106	244,700	258,360	186,500	142,091
	Registrations	2,900	1,580	-	-	150	290	250	240	250	160	250	300	150	150
340	Fines & Fees														
	Fees	3,935,304	2,514,121	266,900	267,098	341,100	326,905	326,400	337,688	401,500	350,408	419,600	422,239	275,400	245,283
	Court Fines	667,000	353,370	-	-	48,300	49,449	57,850	42,754	52,650	53,476	51,850	53,152	56,650	50,290
350	Sales & Services														
	Sales	1,248,650	572,669	13,221	245,654	13,221	58,517	13,221	(17,540)	13,221	(7,907)	13,221	93,753	13,221	(54,527)
	Services	5,289,623	2,996,746	382,900	280,914	391,700	388,221	314,700	280,002	377,300	371,076	440,900	357,881	342,500	309,196
360	Miscellaneous														
	Interest	2,500,000	1,866,510	246,050	(258,161)	224,150	695,772	131,350	157,998	117,550	167,905	127,950	173,451	136,650	232,148
	Miscellaneous Income	398,639	351,693	7,700	9,497	23,850	10,172	9,850	11,050	15,450	9,226	16,450	16,301	175,150	9,181
	Refunds & Reimbursements	55,800	79,486	1,100	150	3,350	732	4,950	4,826	2,950	31,240	6,050	3,977	6,350	11,028
380	Payments														
	Transfers from Other Funds	5,921,340	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Carry Forward Fund Balance	3,177,085	-	-	-	-	-	-	-	-	-	-	-	-	-
	Management Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>General Fund Total</b>		<b>94,547,158</b>	<b>62,326,382</b>	<b>1,873,000</b>	<b>1,405,251</b>	<b>1,472,000</b>	<b>2,309,623</b>	<b>1,757,871</b>	<b>1,706,750</b>	<b>7,442,000</b>	<b>8,255,117</b>	<b>4,985,000</b>	<b>4,841,791</b>	<b>18,866,000</b>	<b>19,902,806</b>

Monthly Financial Report

Aiken County  
General Fund Operating Account Monthly Revenues & Other Financing Sources  
FY 2024

Account	Account Description	TOTALS		January		February		March		April		May		June		Estimated Totals
		FY 24		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
		Budget	YTD Actuals													
310	Taxes															
	Real Property Taxes	44,911,863	42,246,712	15,815,000	15,229,788	850,000	1,413,777	496,000		731,000	2,230,000	831,863		46,535,575		
	Personal Property Taxes	5,800,000	4,155,154	498,500	532,137	462,700	592,481	567,600		500,900	531,300	755,500		6,510,454		
	Payment in Lieu of Taxes	1,666,200	34,149	4,200	29,080	200	-	-		669,000	322,900	664,700		1,690,749		
	Penalties and Interest	272,000	113,714	11,400	21,414	28,000	32,421	39,700		49,900	40,900	35,000		279,214		
	FILOT (General Fund portion)	5,725,332	-	-	-	-	-	-		-	-	5,725,332		5,725,332		
320	Intergovernmental Revenue															
	State Shared Revenue	7,658,066	3,804,749	-	17,703	1,914,517	1,884,719	-		-	-	3,829,033		7,633,782		
	State Appropriations	1,522,982	740,766	298,700	458,256	104,300	3,190	19,400		180,100	22,800	276,182		1,239,248		
	State Reimbursement Grants	162,750	122,922	48,100	2,400	9,600	40,544	9,200		6,300	1,300	18,150		157,872		
	Federal Grants	-	-	-	-	-	-	-		-	-	-		-		
	Local (Other Counties/Entities)	630,274	129,367	51,600	70,749	39,700	-	-		13,600	175,500	298,274		616,741		
330	Licenses/Permits/Registration															
	Licenses	27,450	17,730	2,100	2,795	2,300	3,105	3,600		1,600	2,300	440		25,670		
	Permits	2,973,900	2,224,943	295,400	249,746	243,600	376,180	316,200		205,500	331,300	256,800		3,334,743		
	Registrations	2,900	1,580	150	220	150	220	250		250	250	800		3,130		
340	Fines & Fees															
	Fees	3,935,304	2,514,121	324,700	286,804	290,170	277,696	306,400		312,000	331,100	340,034		3,803,655		
	Court Fines	667,000	353,370	51,250	40,241	50,950	64,008	51,050		62,650	55,550	128,250		650,870		
350	Sales & Services															
	Sales	1,248,650	572,669	13,221	(9,407)	13,221	264,126	13,221		13,221	13,221	1,103,221		431,191		
	Services	5,289,623	2,996,746	545,924	342,166	580,425	667,290	514,225		409,025	552,825	437,199		4,910,020		
360	Miscellaneous															
	Interest	2,500,000	1,866,510	232,550	309,360	343,950	388,037	229,150		231,250	238,650	240,750		2,806,310		
	Miscellaneous Income	398,639	351,693	18,950	269,141	53,950	17,125	18,050		12,550	10,750	35,939		428,982		
	Refunds & Reimbursements	55,800	79,486	1,600	4,385	3,650	23,148	4,650		6,850	3,950	10,350		105,286		
380	Payments															
	Transfers from Other Funds	5,921,340	-	-	-	-	-	-		-	-	5,921,340		5,921,340		
	Other Financing Sources	-	-	-	-	-	-	-		-	-	-		-		
	Carry Forward Fund Balance	3,177,085	-	-	-	-	-	-		-	-	-		-		
	Management Reserve	-	-	-	-	-	-	-		-	-	-		-		
<b>General Fund Total</b>		<b>94,547,158</b>	<b>62,326,382</b>	<b>18,213,000</b>	<b>17,856,980</b>	<b>4,991,000</b>	<b>6,048,065</b>	<b>2,589,000</b>	<b>-</b>	<b>3,406,000</b>	<b>-</b>	<b>4,865,000</b>	<b>-</b>	<b>20,909,000</b>	<b>-</b>	<b>92,810,000</b>

Monthly Financial Report

Aiken County  
 General Fund - Operating Account Monthly Expenditure Report  
 FY 2024

Dept	Department Name	FY 24 Budget	YTD Actuals	July	August	September	October	November	December	January	February	March	April	May	June
10	County Council	428,708	182,564	13,530	32,568	21,795	24,894	31,794	31,923	26,060					
11	Legislative Delegation	75,978	43,842	4,349	5,787	5,787	7,216	9,125	5,787	5,791					
12	Magistrate	3,012,954	1,665,962	214,766	232,008	229,748	221,014	328,442	211,731	228,253					
13	Administration	4,206,684	2,056,666	1,269,841	104,935	114,300	137,647	183,332	123,905	122,706					
14	Registration & Elections	876,119	398,490	19,723	159,928	30,003	29,626	78,809	32,149	48,252					
15	Finance	1,205,431	721,858	62,058	86,503	90,150	81,602	172,432	110,947	118,166					
16	Treasurer	1,075,598	651,545	50,061	78,440	78,477	70,989	227,828	71,000	74,750					
17	Auditor	1,029,780	607,175	48,230	66,589	70,101	65,276	221,439	66,212	69,327					
18	Assessor	1,914,794	1,045,260	117,091	142,385	133,382	130,870	195,377	194,610	131,544					
19	Information Technology	4,714,645	2,272,757	256,016	550,583	173,345	210,630	362,443	401,509	318,231					
20	Tax Collector	663,366	389,481	28,718	134,952	37,811	35,356	62,469	50,386	39,787					
21	Sheriff's Office	21,941,643	11,128,515	989,629	1,442,503	1,429,518	1,566,248	2,710,928	1,470,623	1,519,066					
22	Emergency Services	12,217,970	7,719,977	797,191	966,708	1,054,246	1,028,927	1,620,005	1,044,016	1,208,884					
23	Detention Center	10,354,729	5,655,093	555,661	809,598	700,118	850,484	1,087,388	821,087	830,759					
24	RMC	719,267	383,942	35,830	69,897	48,807	48,550	77,666	49,340	53,852					
25	Probate Judge	1,462,016	802,993	78,095	110,522	109,949	106,828	171,481	112,825	113,292					
26	Clerk of Court	2,868,709	1,449,269	141,678	203,715	199,979	196,457	312,717	186,981	207,742					
27	Master in Equity	391,628	214,003	22,892	30,637	26,770	29,813	44,909	29,464	29,517					
28	Coroner	1,120,551	568,210	52,388	90,097	68,769	68,556	99,397	89,484	99,519					
29	Public Defender	1,390,451	787,932	81,878	121,489	106,681	111,654	164,933	101,224	100,073					
30	Solicitor 2nd Judicial	2,136,612	1,085,870	119,246	170,721	150,087	139,506	218,831	146,521	140,958					
31	Public Works	1,374,693	625,931	75,172	86,839	87,320	82,459	132,229	81,946	79,965					
35	Building Maintenance	5,268,043	2,704,785	122,224	396,316	401,268	432,813	555,762	452,818	343,583					
36	Engineering	61,648	11,538	3,352	1,266	1,364	1,403	1,868	1,265	1,021					
37	Procurement	323,132	175,217	17,472	29,586	23,187	23,053	35,974	23,016	22,929					
38	Code Enforcement	3,014,082	1,558,583	128,082	244,219	197,277	229,125	344,747	207,669	207,462					
44	DSS	301,000	169,543	27,768	22,971	24,699	24,831	20,954	25,677	22,644					
45	Veterans Affairs	291,210	155,549	13,536	23,503	20,443	22,546	32,469	19,891	23,160					
46	Agencies/Municipalities	2,097,084	467,766	-	-	-	233,883	-	-	233,883					
51	Parks & Recreation	1,134,372	625,472	65,487	95,045	80,032	79,661	129,326	89,668	86,253					
52	Museum	286,171	136,757	11,652	17,295	21,041	15,212	26,995	22,852	21,709					
53	Park Development	-	-	-	-	-	-	-	-	-					
55	ABBE Regional Library	3,413,625	2,044,494	138,120	397,394	188,828	202,551	300,661	191,363	625,577					
61	Soil & Water Conservation	55,595	36,446	3,640	4,972	4,972	4,972	7,931	4,972	4,987					
63	Planning & Development	1,686,756	756,284	63,906	84,733	89,254	146,921	157,447	116,468	97,556					
68	County Attorney	356,646	176,138	17,209	23,837	23,768	25,756	36,913	23,324	25,332					
88	Disbursement Transfer	1,075,468	516,112	71,769	90,743	108,312	44,727	42,768	66,555	91,238					
		<b>94,547,158</b>	<b>49,992,020</b>	<b>5,718,259</b>	<b>7,129,285</b>	<b>6,151,589.96</b>	<b>6,732,057.24</b>	<b>10,207,790.64</b>	<b>6,679,211.68</b>	<b>7,373,826.75</b>	-	-	-	-	-

Aiken County  
 Other Funds Financial Report  
 February 2024

Fund Number	Fund Name	REVENUES			EXPENDITURES			YTD Change in Fund Balance	Fund Balance as of 6/30/23	Current Fund Balance
		FY 24 Budget	FY 24 Actuals	% of Budget	FY 24 Budget	FY 24 Actuals	% of Budget			
001	General Fund	94,547,158	62,326,381	65.92%	94,547,158	56,707,908	59.98%	5,618,474	40,994,619	46,613,093
101	Solicitor Pretrial Intervention	229,193	70,492	30.76%	229,193	110,717	48.31%	(40,226)	(409,169)	(449,394)
102	Solicitor Discretionary	2,849,296	1,710,411	60.03%	2,849,296	1,392,367	48.87%	318,043	1,098,899	1,416,942
103	Solicitor	-	12,864	-	-	40,217	-	(27,353)	165,940	138,587
109	Coroner	-	32	-	-	-	-	32	62	94
110	Public Defender	1,667,191	653,244	39.18% a.	1,667,191	913,742	54.81%	(260,498)	5,018	(255,480)
112	Victim's Services	804,068	95,334	11.86% b.	804,068	514,029	63.93%	(418,695)	4,117	(414,578)
201	Indigent Care	200,000	53,101	26.55%	200,000	-	0.00%	53,101	100,701	153,801
202	Florence Leaphart	-	-	-	-	-	-	-	0	0
203	Aiken Cottage	-	-	0.00%	-	-	0.00%	-	133,000	133,000
301	Sheriff	-	51,791	-	-	133,315	-	(81,524)	308,527	227,003
302	Detention Center	-	284,995	-	-	216,204	-	68,792	412,589	481,381
303	CofC Title IVD Unit Cost	288,000	165,422	57.44%	288,000	85,638	29.74%	79,784	-	79,784
304	Sheriff Title IVD Process Fees	10,500	9,884	94.13%	10,500	-	0.00%	9,884	-	9,884
305	Detention Center Phone	100,000	-	0.00%	100,000	53,285	53.29%	(53,285)	82,535	29,250
310	Coroner Child Fatality Fund	35,000	23,188	66.25%	35,000	16,150	46.14%	7,038	9,674	16,712
401	CofC Title IVD Incentives	10,000	19,435	-	10,000	-	-	19,435	-	19,435
402	E-911	2,130,923	942,200	44.22%	2,130,923	483,866	22.71%	458,334	2,975,322	3,433,656
404	Public Service Authority	20,647,604	7,094,472	34.36%	20,647,604	7,494,662	36.30%	(400,190)	4,855,135	4,454,945
405	Solid Waste	7,532,974	6,862,692	91.10%	7,532,974	4,758,674	63.17%	2,104,018	(295,394)	1,808,624
406	C-Funds	3,794,315	812,364	21.41%	3,794,315	420,280	11.08%	392,084	(601,883)	(209,799)
407	Road Maintenance	6,662,217	2,561,359	38.45% c.	6,662,217	3,589,597	53.88%	(1,028,238)	6,524,676	5,496,438
408	Tire Disposal Fee	100,000	51,422	51.42%	100,000	29,906	29.91%	21,517	204,582	226,099
410	Sales Tax Referendum	2,294,249	122,956	5.36%	2,294,249	529,714	23.09%	(406,758)	3,273,877	2,867,119
411	Capital Purchases	4,734,051	1,109,477	0.00% d.	4,734,051	140,938	0.00%	968,539	3,179,037	4,147,576
412	Storm Water Drainage	2,603,890	596,051	22.89%	2,603,890	413,861	15.89%	182,190	5,824,690	6,006,879
413	Sales Tax Referendum 3	10,383,675	443,047	4.27%	10,383,675	1,656,936	15.96%	(1,213,889)	11,419,051	10,205,162
414	Sales Tax Referendum 4	38,605,285	16,886,414	43.74%	38,605,285	12,740,080	33.00%	4,146,334	33,887,716	38,034,050
501	\$5,200,000 GOB	-	-	-	-	-	-	-	34,594	34,594
502	Sage Mill	96,000	-	-	96,000	22,433	23.37%	(22,433)	93,415	70,981
503	Bridgestone	-	-	-	-	-	-	-	(0)	(0)
506	FILOT	13,640,501	12,559,979	92.08% e.	13,640,501	20,227	0.15%	12,539,753	81,425	12,621,178
507	Debt Service	2,464,763	1,837,195	74.54%	2,464,763	2,461,913	99.88%	(624,717)	2,806,867	2,182,149
508	USCA GOB	100,000	83,841	83.84%	100,000	-	0.00%	83,841	55,382	139,223
510	Hydrogen Lab	-	-	-	-	-	-	-	72,060	72,060
511	2016 SRF Loan Plant Upgrade	-	-	-	-	-	-	-	-	-
513	\$28,560,000 GOB 2012	-	-	-	-	-	-	-	1	1
514	\$9,000,000 GOB (2016 A)	-	22,718	-	-	-	-	22,718	597,132	619,850
515	\$3,000,000 (2016B)	-	-	-	-	-	-	-	-	-
602	Grants	23,262,804	921,183	3.96%	23,262,804	1,489,445	6.40%	(568,262)	(121,548)	(689,810)
604	American Rescue Plan Funds	31,842,342	1,174,038	3.69%	31,842,342	6,036,417	18.96%	(4,862,380)	1,320,570	(3,541,810)
610	SRS Settlement Funds	141,118,345	4,134,170	2.93%	141,118,345	7,625,621	5.40%	(3,491,451)	112,876,573	109,385,122
611	Opioid Recovery Funds	1,400,000	25,000	1.79%	1,400,000	25,000	1.79%	-	108,191	108,191
701	Accommodations Tax	255,356	101,391	39.71%	255,356	153,580	60.14%	(52,190)	214,047	161,858
702	Parks	191,000	42,534	22.27% g.	191,000	112,095	58.69%	(69,561)	79,304	9,743
703	Donations	-	-	-	-	-	0.00%	-	28,085	28,085

**Monthly Financial Report**

Fund Number	Fund Name	REVENUES			EXPENDITURES			YTD Change in Fund Balance	Fund Balance as of 6/30/23	Current Fund Balance
		FY 24 Budget	FY 24 Actuals	% of Budget	FY 24 Budget	FY 24 Actuals	% of Budget			
704	Insurance Claims	1,500,000.00	1,071,041	71.40% h.	1,500,000	2,680,743	178.72%	(1,609,701)	241,118	(1,368,584)
705	Fire Fee	-	4,613,692	-	-	4,536,966	-	76,725	48,646	125,371
706	Aiken Technical College	2,152,067.00	2,073,452	96.35%	2,152,067	2,026,583	94.17%	46,869	106,282	153,151
707	School District	-	139,415,449	-	-	148,326,263	-	(8,910,814)	N/A	N/A
708	College Acres	-	273,758	-	-	400,000	-	(126,242)	312,611	186,369
709	Research Park	6,489,651.00	1,848,337	28.48%	6,489,651	1,609,699	24.80%	238,637	668,919	907,556
710	Internal Financing	56,400.00	56,400	100.00%	56,400	-	0.00%	56,400	7,755,700	7,812,100
711	Vendor Contracts	85,513.00	253,325	296.24%	85,513	239,131	279.64%	14,194	28,029	42,222
712	Local Accommodations Tax	465,000.00	140,955	30.31%	465,000	3,000	0.65%	137,955	430,165	568,120
713	Mattie C. Hall (Sale)	630,000.00	430,364	68.31%	630,000	-	0.00%	430,364	12,082,260	12,512,624
715	Employee Health Insurance Fund	11,700,000.00	8,600,525	73.51%	11,700,000	7,581,249	64.80%	1,019,276	2,337,479	3,356,756
Totals		437,679,331	282,638,372	64.58%	437,679,331	277,792,450	63.47%	4,845,921	256,410,629	270,167,365
Less Non-budgeted funds		31,852,342	145,868,707		31,852,342	159,689,383				
		<b>405,826,989</b>	<b>136,769,664</b>	<b>33.70%</b>	<b>405,826,989</b>	<b>118,103,068</b>	<b>29.10%</b>			
Less Agency Funds								(8,910,814)	N/A	N/A
<b>Total Fund Balance</b>								<b>13,756,736</b>	<b>256,410,629</b>	<b>270,167,365</b>

**Summary**

- a. Public Defender is billed at the end of each quarter.
- b. Victim's Services will be reimbursed at the end of the fiscal year.
- c. Road Maintenance purchased two backhoe loaders and a mower as budgeted using reserve funds.
- d. The revenue in this fund was derived from the sale of industrial property by the County.
- e. Some of the fee in lieu of tax payments for FY 2024 have been received. They will not be distributed to the different tax jurisdictions until after the State reimbursements are received closer to the end of the fiscal year.
- f. The principal payments for the general obligation bonds are due in March.
- g. There will be \$100,000 transferred to this fund from the Local Accommodations Tax at year end to fund capital improvements.
- h. The Insurance Fund will receive a transfer from the general fund at year end to help support the costs.



**Aiken County**  
**American Rescue Plan State & Local Fiscal Recovery Funds**  
**February 2024**

<b>Budget Category</b>	<b>Budget</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>Balance</b>
<i>Sewage/Wastewater projects</i>					
PSA Engineering & Construction	8,276,883	10,674	75,592	154,033	8,036,584
US Highway 1/Nazarene Sewer Connector	800,000	-	-	8,863	791,138
<i>Detention Center Expansion</i>					
Engineering	15,000,000	320,167	611,358	111,523	7,822,341
Construction		-	446,750	5,687,861	
<i>Aiken Electric Broadband</i>					
	3,000,000	-	-	-	3,000,000
<i>Lost Revenue</i>					
Public Safety Upgrades	4,500,000	833,000	-	-	3,667,000
FY 22 Items Eliminated from Budget	763,000	500,000	-	83,000	180,000
<i>Aiken Center</i>					
	500,000	500,000	-	-	-
<i>United Way</i>					
	350,000	350,000	-	-	-
<b>Total</b>	<b>33,189,883</b>	<b>2,513,841</b>	<b>1,133,700</b>	<b>6,045,280</b>	<b>23,497,063</b>