

Attachment A

Fund Appropriation Unit Summary

Total Budget By Function - All Funds

	FY2026 Proposed
Revenues	
Ad Valorem Taxes & Fees	\$ 289,459,853
Debt Proceeds	\$ 829,000
Enterprise Charges	\$ 106,184,462
Federal Grants	\$ 20,840,217
Fund Balance Appropriated	\$ 10,792,175
Interfund Charges	\$ 29,660,551
Interfund Transfers	\$ 9,463,745
Intergov, Restricted	\$ 3,952,277
Intergov, Unrestricted	\$ 23,607,293
Investment Revenue	\$ 7,751,093
Local Option Sales Tax	\$ 80,451,074
Non-Enterprise Charges	\$ 14,654,424
Other Revenue	\$ 9,855,131
Other Taxes	\$ 5,721,039
State Grants	\$ 6,727,042
TOTAL REVENUES	\$ 620,330,001

Expenses

Benefit Funds Related	\$ 30,702,551
Budgetary - Non-Departmental	\$ 4,034,492
Cultural & Recreational	\$ 11,238,807
Economic & Physical Developmnt	\$ 7,993,708
Education	\$ 215,927,682
Environmental Protection	\$ 15,507,895
General Government	\$ 60,269,612
Human Services	\$ 64,589,493
Public Safety	\$ 116,823,012
Utilities	\$ 93,242,748
TOTAL EXPENSES	\$ 620,330,001

Total Budget By Fund Type - All Funds

	FY2026 Proposed
Expenses	
Enterprise Fund	\$ 108,750,643
General Fund	\$ 444,068,969
Internal Service Funds	\$ 26,832,531
Pension Trust Funds	\$ 3,870,020
Special Revenue Fund	\$ 36,807,838
TOTAL EXPENSES	\$ 620,330,001
Revenues	
Enterprise Fund	\$ 108,750,643
General Fund	\$ 444,068,969
Internal Service Funds	\$ 26,832,531
Pension Trust Funds	\$ 3,870,020
Special Revenue Fund	\$ 36,807,838
TOTAL REVENUES	\$ 620,330,001

Total Budget By Fund - County General Funds

	EDC Budgetary Fund	Education Budgetary Fund	Education Debt Fund	Emergency Medical Svc Bud Fund	General Government Debt Fund	General Government Fund
Revenues						
Ad Valorem Taxes & Fees	\$ 2,765,798	\$ 163,794,553	\$ 23,629,526	\$ -	\$ 6,547,193	\$ 70,582,767
Debt Proceeds	\$ -	\$ -	\$ 702,000	\$ -	\$ 127,000	\$ -
Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,840,217
Fund Balance Appropriated	\$ -	\$ 351,653	\$ -	\$ -	\$ 2,580,302	\$ 7,499,217
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000
Intergov, Restricted	\$ -	\$ -	\$ 3,000,000	\$ -	\$ -	\$ 952,277
Intergov, Unrestricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,607,293
Investment Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,609,093
Local Option Sales Tax	\$ -	\$ -	\$ 23,749,950	\$ -	\$ -	\$ 52,725,489
Non-Enterprise Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,504,424
Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,110,550
Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,650,000
State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,709,042
TOTAL REVENUES	\$ 2,765,798	\$ 164,146,206	\$ 51,081,476	\$ -	\$ 9,254,495	\$ 216,820,994
Expenses						
Budgetary - Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,034,492
Cultural & Recreational	\$ -	\$ -	\$ -	\$ -	\$ 993,337	\$ 10,245,470
Economic & Physical Developmnt	\$ 2,765,798	\$ -	\$ -	\$ -	\$ -	\$ 5,227,910
Education	\$ -	\$ 164,146,206	\$ 51,081,476	\$ -	\$ -	\$ -
General Government	\$ -	\$ -	\$ -	\$ -	\$ 4,528,672	\$ 55,465,940
Human Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,044,493
Public Safety	\$ -	\$ -	\$ -	\$ -	\$ 3,732,486	\$ 77,802,688
TOTAL EXPENSES	\$ 2,765,798	\$ 164,146,206	\$ 51,081,476	\$ -	\$ 9,254,495	\$ 216,820,994

Total Budget By Fund - Enterprise Funds

	Solid Waste Operating Fund	Water and Wastewater District	Water and Wastewater Oper Fund
Revenues			
Enterprise Charges	\$ 14,041,295	\$ -	\$ 92,143,167
Interfund Transfers	\$ 800,000	\$ -	\$ -
Investment Revenue	\$ 100,000	\$ -	\$ 1,000,000
Other Revenue	\$ -	\$ -	\$ 99,581
Other Taxes	\$ 548,600	\$ -	\$ -
State Grants	\$ 18,000	\$ -	\$ -
TOTAL REVENUES	\$ 15,507,895	\$ -	\$ 93,242,748
Expenses			
Environmental Protection	\$ 15,507,895	\$ -	\$ -
Utilities	\$ -	\$ -	\$ 93,242,748
TOTAL EXPENSES	\$ 15,507,895	\$ -	\$ 93,242,748

Total Budget By Fund - Special Revenue Funds

	Allens Crossroad District SR F		Automation Enhancement SR Fund		Bakers Fire District SR Fund		Beaver Lane District SR Fund		Civil Fee Fund	DSS Representative Payee Fund
Revenues										
Ad Valorem Taxes & Fees	\$	236,625	\$	-	\$	1,678,089	\$	603,272	\$	-
Interfund Transfers	\$	188,546	\$	-	\$	499,500	\$	507,999	\$	-
Local Option Sales Tax	\$	46,194	\$	-	\$	319,911	\$	114,468	\$	-
Non-Enterprise Charges	\$	-	\$	150,000	\$	-	\$	-	\$	-
Other Revenue	\$	-	\$	-	\$	-	\$	-	\$	400,000
TOTAL REVENUES	\$	471,365	\$	150,000	\$	2,497,500	\$	1,225,739	\$	400,000
Expenses										
General Government	\$	-	\$	150,000	\$	-	\$	-	\$	-
Human Services	\$	-	\$	-	\$	-	\$	-	\$	545,000
Public Safety	\$	471,365	\$	-	\$	2,497,500	\$	1,225,739	\$	400,000
TOTAL EXPENSES	\$	471,365	\$	150,000	\$	2,497,500	\$	1,225,739	\$	400,000

Total Budget By Fund - Special Revenue Funds

	Bakers Fire District SR Fund		Emergency Telephone System FD		Hemby Bridge District SR Fund		Lanes Creek District SR Fund		Stallings Fire District SR FD		Waxhaw Fire District SR Fund	
Revenues												
Ad Valorem Taxes & Fees	\$	1,678,089	\$	-	\$	2,776,087	\$	227,446	\$	2,643,052	\$	2,928,105
Fund Balance Appropriated	\$	-	\$	361,003	\$	-	\$	-	\$	-	\$	-
Interfund Transfers	\$	499,500	\$	-	\$	821,613	\$	179,372	\$	778,500	\$	844,500
Local Option Sales Tax	\$	319,911	\$	-	\$	510,363	\$	41,612	\$	470,948	\$	449,895
Other Taxes	\$	-	\$	522,439	\$	-	\$	-	\$	-	\$	-
TOTAL REVENUES	\$	2,497,500	\$	883,442	\$	4,108,063	\$	448,430	\$	3,892,500	\$	4,222,500
Expenses												
Public Safety	\$	2,497,500	\$	883,442	\$	4,108,063	\$	448,430	\$	3,892,500	\$	4,222,500
TOTAL EXPENSES	\$	2,497,500	\$	883,442	\$	4,108,063	\$	448,430	\$	3,892,500	\$	4,222,500

Total Budget By Fund - Special Revenue Funds

	Jackson District SR Fund		Lanes Creek District SR Fund		New Salem District SR Fund		Sandy Ridge District SR Fund	
							Reappraisal Fund	
Revenues								
Ad Valorem Taxes & Fees	\$	356,592	\$	227,446	\$	941,817	\$ -	\$ 181,149
Interfund Transfers	\$	272,470	\$	179,372	\$	257,800	\$ 125,000	\$ 144,600
Local Option Sales Tax	\$	52,113	\$	41,612	\$	89,383	\$ -	\$ 35,751
TOTAL REVENUES	\$	681,175	\$	448,430	\$	1,289,000	\$ 125,000	\$ 361,500
Expenses								
General Government	\$	-	\$	-	\$	-	\$ 125,000	\$ -
Public Safety	\$	681,175	\$	448,430	\$	1,289,000	\$ -	\$ 361,500
TOTAL EXPENSES	\$	681,175	\$	448,430	\$	1,289,000	\$ 125,000	\$ 361,500

Total Budget By Fund - Special Revenue Funds

	Springs Fire District SR Fund		Stack Road District SR Fund		Stallings Fire District SR FD		Unionville District SR Fund		Waxhaw Fire District SR Fund		Wesley Chapel District SR Fund		Wingate Fire District SR Fund	
Revenues														
Ad Valorem Taxes & Fees	\$	1,523,441	\$	227,958	\$	2,643,052	\$	1,005,548	\$	2,928,105	\$	5,393,000	\$	694,209
Interfund Transfers	\$	446,796	\$	178,262	\$	778,500	\$	303,641	\$	844,500	\$	1,666,624	\$	546,619
Local Option Sales Tax	\$	247,741	\$	32,680	\$	470,948	\$	209,013	\$	449,895	\$	1,132,835	\$	111,220
TOTAL REVENUES	\$	2,217,978	\$	438,900	\$	3,892,500	\$	1,518,202	\$	4,222,500	\$	8,192,459	\$	1,352,048
Expenses														
Public Safety	\$	2,217,978	\$	438,900	\$	3,892,500	\$	1,518,202	\$	4,222,500	\$	8,192,459	\$	1,352,048
TOTAL EXPENSES	\$	2,217,978	\$	438,900	\$	3,892,500	\$	1,518,202	\$	4,222,500	\$	8,192,459	\$	1,352,048

Total Budget By Fund - Internal Service Funds

	Health Benefits ISF		Dental Benefits ISR		Workers Compensation ISF		Property and Casualty ISF	
Revenues								
Interfund Charges	\$	22,498,748	\$	969,792	\$	881,418	\$	2,440,573
Investment Revenue	\$	25,000	\$	3,000	\$	9,000	\$	5,000
TOTAL REVENUES	\$	22,523,748	\$	972,792	\$	890,418	\$	2,445,573
Expenses								
Benefit Funds Related	\$	22,523,748	\$	972,792	\$	890,418	\$	2,445,573
TOTAL EXPENSES	\$	22,523,748	\$	972,792	\$	890,418	\$	2,445,573

Total Budget by Fund - Pension Trust Funds

	Pension Trust- RHCB Plan (OPEB)	Pension Trust- Sep.Allow.(OPEB)
Revenues		
Interfund Charges	\$ -	\$ 2,870,020
Investment Revenue	\$ 1,000,000	\$ -
TOTAL REVENUES	\$ 1,000,000	\$ 2,870,020
Expenses		
Benefit Funds Related	\$ 1,000,000	\$ 2,870,020
TOTAL EXPENSES	\$ 1,000,000	\$ 2,870,020