

## Attachment B

### County Executive Approved FY 26 Transfers

| Quarter   | Description                                                                                                                                                  | Amount         |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| Quarter 1 | Transfer funding from the Transportation Leveraging Program to Eastern Avenue                                                                                | \$500,000      |
| Quarter 1 | Transfer funding from Library Avenue to The Square                                                                                                           | \$164,447      |
| Quarter 1 | Distribute funding from the Salary & Benefits Reserve to various departments for planned reclassifications                                                   | \$847,051      |
| Quarter 1 | Remove funding for identified cost savings in the General Fund                                                                                               | (\$126,690)    |
| Quarter 1 | Local Government Capital Fund Batch #1 to reconcile revenue to expenditure budget amounts that the Financial Management System carried forward automatically | \$19,385,848   |
| Quarter 1 | Carry forward of local government general fund revenue to balance automatic system carry forward of purchase orders from FY25 to FY26                        | \$3,406,873    |
| Quarter 1 | Carry forward of local government special revenue fund revenue to balance automatic system carry forward of purchase orders from FY25 to FY26                | \$3,914,818    |
| Quarter 1 | Schools Capital Fund Batch #1 to reduce automated carry forward since codes have changed for the fiscal year for School Capital Projects                     | (\$90,210,848) |
| Quarter 2 | Remove funding for identified cost savings                                                                                                                   | (\$459,985)    |
| Quarter 2 | Allocate funding from the Salary Reserve and the Salary Lapse Pool to various departments                                                                    | (\$896,581)    |
| Quarter 2 | Local Government Capital Fund carry forward                                                                                                                  | \$262,876,917  |
| Quarter 2 | Carry forward of the ECC 800MHz Radio System Upgrade project                                                                                                 | \$4,743,455    |
| Quarter 3 | Adjust voting machines project and two small purchase order corrections as part of Capital Fund carry forward                                                | \$25,160       |
| Quarter 3 | Move funding from one-time Reserve for Contingencies to the Board of Supervisors for minutes transcription                                                   | \$7,500        |
| Quarter 3 | Carry forward of school division purchase orders                                                                                                             | \$622,151      |
| Quarter 3 | Allocate funding from the Salary Reserve and Salary Lapse Pool to various departments (17)                                                                   | (\$695,344)    |
| Quarter 3 | Carry forward of local government special revenue fund revenue to balance automatic system carry forward of purchase orders from FY 26 to FY 26              | \$19,669       |
| Quarter 3 | Transfer transportation leveraging funds to Eastern Avenue, Berkmar Extension, and Old Lynchburg Road                                                        | \$11,700,000   |
| Quarter 3 | Capital carry forward correction                                                                                                                             | \$500,000      |
| Quarter 4 | Transfer funding from the Business Process Optimization Reserve to the Department of Information Technology for project management support                   | \$77,750       |
| Quarter 4 | Allocate funding from the Salary Reserve and Salary Lapse Pool to various departments                                                                        | (\$548,240)    |
| Quarter 4 | Transfer grant funding from Mint Springs Dam construction to Greens Dam architecture & engineering                                                           | \$44,060       |

|           |                                                                                                                          |           |
|-----------|--------------------------------------------------------------------------------------------------------------------------|-----------|
| Quarter 4 | Transfer funding from the Reserve for Contingencies for Transit Bus Stop Art Program                                     | \$12,000  |
| Quarter 4 | Transfer excess funds from the Magistrate budget to the Juvenile and Domestic Relations Court for unanticipated expenses | \$1,000   |
| Quarter 4 | Transfer funding from Salary Reserve to various departments                                                              | \$242,942 |