

## **REQUEST FOR BOARD ACTION**

### **HENDERSON COUNTY BOARD OF COMMISSIONERS**

**MEETING DATE:** September 2, 2025

**SUBJECT:** County Financial Report and Cash Balance Report – July 2025

**PRESENTER:** Randall L. Cox, Finance Director

**ATTACHMENTS:** Yes

#### **SUMMARY OF REQUEST:**

Attached for the Board's review and approval are the July 2025 County Financial and Cash Balance Reports.

The following are explanations for departments/programs with higher budget to actual percentages for the month of July:

- Dues /Non Profit Contributions – timing of 1<sup>st</sup> quarter board approved appropriations.
- Administrative Services – timing of payment of board approved expenditures.
- County Assessor - timing of payment of board approved expenditures.
- Information Technology - timing of payment of board approved expenditures.
- Emergency Management - timing of payment of board approved expenditures.
- Rescue Squad – timing of 1<sup>st</sup> quarter board approved appropriation.
- Heritage Museum – timing of 1<sup>st</sup> quarter board approved appropriation.
- Cooperative Extension – timing of payment of board approved expenditures.
- Mental Health Services - timing of 1<sup>st</sup> quarter board approved appropriation.
- Library - timing of payment of board approved expenditures.
- Recreation - timing of payment of board approved expenditures.
- Public Education – payment of 1 of 10 annual appropriations made to public school system.

Year to Date Net Revenues under Expenditures for the Emergency Telephone System Fund is due to timing of receipts and disbursements of approved expenditures in FY26.

Year to Date Net Revenues under Expenditures for the Hurricane Helene Fund is due to timing of expenditures and receipt of FEMA reimbursements in FY26.

Year to Date Net Revenues under Expenditures for the Etowah Community Sewer Fund is due to timing of collection receipts and disbursements of approved expenditures in FY26.

**BOARD ACTION REQUESTED:**

Request that the Board consider approving the County's July 2025 Financial Reports as presented.

***Suggested Motion:***

***I move that the Board of Commissioners approve the July 2025 County Financial Report and Cash Balance Report as presented.***

HENDERSON COUNTY  
FINANCIAL REPORT  
JULY 2025

| GENERAL FUND REVENUES |                   |                  |              |        |              |       |
|-----------------------|-------------------|------------------|--------------|--------|--------------|-------|
|                       | REVISED<br>BUDGET | CURRENT<br>MONTH | YEAR TO DATE | % USED | ENCUMBRANCES | TOTAL |

|              |                |              |              |      |   |              |
|--------------|----------------|--------------|--------------|------|---|--------------|
| General Fund | 216,014,536.00 | 3,593,301.54 | 3,593,301.54 | 1.7% | - | 3,593,301.54 |
|--------------|----------------|--------------|--------------|------|---|--------------|

| GENERAL FUND EXPENDITURES |                   |                  |              |        |              |       |
|---------------------------|-------------------|------------------|--------------|--------|--------------|-------|
|                           | REVISED<br>BUDGET | CURRENT<br>MONTH | YEAR TO DATE | % USED | ENCUMBRANCES | TOTAL |

|                                     |                       |                      |                      |              |                     |                      |
|-------------------------------------|-----------------------|----------------------|----------------------|--------------|---------------------|----------------------|
| Governing Body                      | 713,432.00            | 58,591.06            | 58,591.06            | 8.21%        | -                   | 58,591.06            |
| Dues/Non Profit Contributions       | 1,327,594.00          | 281,987.56           | 281,987.56           | 21.24%       | 736,463.00          | 1,018,450.56         |
| County Manager                      | 412,944.00            | 25,317.61            | 25,317.61            | 6.13%        | -                   | 25,317.61            |
| Administrative Services             | 822,564.00            | 80,490.91            | 80,490.91            | 9.79%        | -                   | 80,490.91            |
| Human Resources                     | 1,602,266.00          | 120,088.11           | 120,088.11           | 7.49%        | -                   | 120,088.11           |
| Elections                           | 1,502,192.00          | 59,357.54            | 59,357.54            | 3.95%        | 115,607.84          | 174,965.38           |
| Finance                             | 1,459,519.00          | 111,425.48           | 111,425.48           | 7.63%        | -                   | 111,425.48           |
| County Assessor                     | 2,224,436.00          | 204,156.31           | 204,156.31           | 9.18%        | 43,145.63           | 247,301.94           |
| Tax Collector                       | 621,523.00            | 47,835.91            | 47,835.91            | 7.70%        | -                   | 47,835.91            |
| Legal                               | 1,153,432.00          | 92,019.07            | 92,019.07            | 7.98%        | -                   | 92,019.07            |
| Register of Deeds                   | 749,300.00            | 49,894.31            | 49,894.31            | 6.66%        | 24,296.00           | 74,190.31            |
| Facility Services                   | 6,338,247.00          | 321,770.77           | 321,770.77           | 5.08%        | 555,338.33          | 877,109.10           |
| Garage                              | 465,069.00            | 13,998.06            | 13,998.06            | 3.01%        | -                   | 13,998.06            |
| Court Facilities                    | 153,000.00            | 2,841.43             | 2,841.43             | 1.86%        | -                   | 2,841.43             |
| Information Technology              | 6,634,986.00          | 924,566.94           | 924,566.94           | 13.93%       | 460,158.42          | 1,384,725.36         |
| Sheriff Department                  | 26,183,291.00         | 2,056,086.04         | 2,056,086.04         | 7.85%        | 43,814.94           | 2,099,900.98         |
| Detention Facility                  | 7,255,267.00          | 490,948.29           | 490,948.29           | 6.77%        | 515,701.72          | 1,006,650.01         |
| Emergency Management                | 2,564,992.00          | 263,251.10           | 263,251.10           | 10.26%       | 17,890.00           | 281,141.10           |
| Fire Services                       | 1,271,246.00          | 57,123.65            | 57,123.65            | 4.49%        | 7,250.00            | 64,373.65            |
| Building Services                   | 1,933,820.00          | 148,796.66           | 148,796.66           | 7.69%        | -                   | 148,796.66           |
| Wellness Clinic                     | 1,551,790.00          | 111,439.39           | 111,439.39           | 7.18%        | 136,780.04          | 248,219.43           |
| Emergency Medical Services          | 14,906,523.00         | 1,057,622.35         | 1,057,622.35         | 7.10%        | 229,164.93          | 1,286,787.28         |
| Animal Services                     | 1,006,894.00          | 70,203.56            | 70,203.56            | 6.97%        | 75,000.00           | 145,203.56           |
| Rescue Squad                        | 821,888.00            | 205,347.62           | 205,347.62           | 24.98%       | -                   | 205,347.62           |
| Forestry Services                   | 131,219.00            | -                    | -                    | 0.00%        | -                   | -                    |
| Soil & Water                        | 635,007.00            | 39,157.57            | 39,157.57            | 6.17%        | 12,850.00           | 52,007.57            |
| Planning                            | 1,250,274.00          | 95,030.72            | 95,030.72            | 7.60%        | 110,640.00          | 205,670.72           |
| Code Enforcement                    | 368,640.00            | 24,123.01            | 24,123.01            | 6.54%        | -                   | 24,123.01            |
| Site Development                    | 247,581.00            | 19,418.61            | 19,418.61            | 7.84%        | -                   | 19,418.61            |
| Heritage Museum                     | 100,000.00            | 25,000.00            | 25,000.00            | 25.00%       | 75,000.00           | 100,000.00           |
| Cooperative Extension               | 794,654.00            | 69,818.00            | 69,818.00            | 8.79%        | 5,250.00            | 75,068.00            |
| Project Management                  | 412,211.00            | 29,646.48            | 29,646.48            | 7.19%        | -                   | 29,646.48            |
| Economic Development                | 2,152,642.00          | 108,500.00           | 108,500.00           | 5.04%        | 325,500.00          | 434,000.00           |
| Public Health                       | 11,603,338.00         | 931,455.54           | 931,455.54           | 8.03%        | 337,934.48          | 1,269,390.02         |
| Environmental Health                | 2,051,804.00          | 150,191.64           | 150,191.64           | 7.32%        | -                   | 150,191.64           |
| H&CC Block Grant                    | 863,502.00            | -                    | -                    | 0.00%        | -                   | -                    |
| Medical Services - Autopsies        | 95,000.00             | -                    | -                    | 0.00%        | -                   | -                    |
| Strategic Behavioral Health         | 506,365.00            | 25,031.90            | 25,031.90            | 4.94%        | -                   | 25,031.90            |
| Mental Health Services              | 528,612.00            | 132,153.00           | 132,153.00           | 25.00%       | -                   | 132,153.00           |
| Rural Transportation Assist Program | 201,384.00            | -                    | -                    | 0.00%        | -                   | -                    |
| Social Services                     | 24,783,501.00         | 1,851,151.80         | 1,851,151.80         | 7.47%        | 76,993.93           | 1,928,145.73         |
| Juvenile Justice Programs           | 346,020.00            | 4,174.00             | 4,174.00             | 1.21%        | -                   | 4,174.00             |
| Veterans Services                   | 325,477.00            | 19,635.03            | 19,635.03            | 6.03%        | -                   | 19,635.03            |
| Library                             | 4,428,645.00          | 411,733.42           | 411,733.42           | 9.30%        | 393,095.09          | 804,828.51           |
| Recreation                          | 3,771,930.00          | 376,506.14           | 376,506.14           | 9.98%        | 199,450.65          | 575,956.79           |
| Public Education                    | 43,641,463.00         | 4,305,812.97         | 4,305,812.97         | 9.87%        | -                   | 4,305,812.97         |
| Debt Service                        | 24,307,066.00         | -                    | -                    | 0.00%        | -                   | -                    |
| Non-Departmental                    | 1,386,736.00          | -                    | -                    | 0.00%        | -                   | -                    |
| Interfund Transfers                 | 7,405,250.00          | 592,104.17           | 592,104.17           | 8.00%        | -                   | 592,104.17           |
| <b>TOTAL</b>                        | <b>216,014,536.00</b> | <b>16,065,803.73</b> | <b>16,065,803.73</b> | <b>7.44%</b> | <b>4,497,325.00</b> | <b>20,563,128.73</b> |

|                                       |          |                        |                        |  |  |                        |
|---------------------------------------|----------|------------------------|------------------------|--|--|------------------------|
| <b>Net Revenues over (under) Exp.</b> | <b>-</b> | <b>(12,472,502.19)</b> | <b>(12,472,502.19)</b> |  |  | <b>(16,969,827.19)</b> |
|---------------------------------------|----------|------------------------|------------------------|--|--|------------------------|

HENDERSON COUNTY  
FINANCIAL REPORT  
JULY 2025

| APPROPRIATIONS DETAIL             |                      |                     |                     |        |                  |                     |
|-----------------------------------|----------------------|---------------------|---------------------|--------|------------------|---------------------|
|                                   | REVISED<br>BUDGET    | CURRENT<br>MONTH    | YEAR TO DATE        | % USED | ENCUMBRANCES     | TOTAL               |
| <b><i>SOCIAL SERVICES</i></b>     |                      |                     |                     |        |                  |                     |
| Staff Operations                  | 20,868,566.00        | 1,620,104.26        | 1,620,104.26        | 7.8%   | 75,393.93        | 1,695,498.19        |
| Federal & State Programs          | 3,814,935.00         | 228,540.36          | 228,540.36          | 6.0%   | 1,600.00         | 230,140.36          |
| General Assistance                | 100,000.00           | 2,507.18            | 2,507.18            | 2.5%   | -                | 2,507.18            |
| <b>TOTAL</b>                      | <b>24,783,501.00</b> | <b>1,851,151.80</b> | <b>1,851,151.80</b> |        | <b>76,993.93</b> | <b>1,928,145.73</b> |
| <b><i>EDUCATION</i></b>           |                      |                     |                     |        |                  |                     |
| Schools Current/Capital Expense   | 37,891,463.00        | 3,826,646.30        | 3,826,646.30        | 10.1%  |                  | 3,826,646.30        |
| Blue Ridge Community College      | 5,750,000.00         | 479,166.67          | 479,166.67          | 8.3%   |                  | 479,166.67          |
| <b>TOTAL</b>                      | <b>43,641,463.00</b> | <b>4,305,812.97</b> | <b>4,305,812.97</b> |        | <b>-</b>         | <b>4,305,812.97</b> |
| <b><i>DEBT SERVICE</i></b>        |                      |                     |                     |        |                  |                     |
| Public Schools                    | 9,440,800.00         | -                   | -                   | 0.0%   | -                | -                   |
| Blue Ridge Community College      | 3,137,704.00         | -                   | -                   | 0.0%   | -                | -                   |
| Henderson County                  | 11,728,562.00        | -                   | -                   | 0.0%   | -                | -                   |
| <b>TOTAL</b>                      | <b>24,307,066.00</b> | <b>-</b>            | <b>-</b>            |        | <b>-</b>         | <b>-</b>            |
| <b><i>INTERFUND TRANSFERS</i></b> |                      |                     |                     |        |                  |                     |
| Capital Projects Fund             | 200,000.00           | 16,666.67           | 16,666.67           | 8.3%   | -                | 16,666.67           |
| HCPS MRTS                         | 4,603,500.00         | 383,625.00          | 383,625.00          | 8.3%   | -                | 383,625.00          |
| BRCC MRTS                         | 2,301,750.00         | 191,812.50          | 191,812.50          | 8.3%   | -                | 191,812.50          |
| Solid Waste                       | 300,000.00           | -                   | -                   | 0.0%   | -                | -                   |
| <b>TOTAL</b>                      | <b>7,405,250.00</b>  | <b>592,104.17</b>   | <b>592,104.17</b>   |        | <b>-</b>         | <b>592,104.17</b>   |

HENDERSON COUNTY  
FINANCIAL REPORT  
JULY 2025

| SPECIAL REVENUE FUNDS  |                   |                  |                    |        |                 |                 |
|--|-------------------|------------------|--------------------|--------|-----------------|-----------------|
|  | REVISED<br>BUDGET | CURRENT<br>MONTH | YEAR TO DATE       | % USED | ENCUMBRANCES    | TOTAL           |
| <b><i>FIRE DISTRICTS FUND</i></b>                                      |                   |                  |                    |        |                 |                 |
| Revenues:  | 17,225,114.00     | 70,391.40        | 70,391.40          | 0.4%   | -               | 70,391.40       |
| Expenditures:  | 17,225,114.00     |                  |                    | 0.0%   | -               | -               |
| Net Revenues over (under) Exp  | -                 | 70,391.40        | 70,391.40          |        | -               | 70,391.40       |
| <b><i>REVALUATION RESERVE FUND</i></b>                                 |                   |                  |                    |        |                 |                 |
| Revenues:  | 1,477,379.00      | 140,407.87       | 140,407.87         | 9.5%   | -               | 140,407.87      |
| Expenditures:  | 1,477,379.00      | 135,646.68       | 135,646.68         | 9.2%   | 7,354.37        | 143,001.05      |
| Net Revenues over (under) Exp  | -                 | 4,761.19         | 4,761.19           |        | (7,354.37)      | (2,593.18)      |
| <b><i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i></b>                    |                   |                  |                    |        |                 |                 |
| Revenues:  | 302,500.00        | 3,235.10         | 3,235.10           | 1.1%   | -               | 3,235.10        |
| Expenditures:  | 302,500.00        | 72,162.11        | 72,162.11          | 23.9%  | -               | 72,162.11       |
| Net Revenues over (under) Exp  | -                 | (68,927.01)      | (68,927.01)        |        | -               | (68,927.01)     |
| <b><i>PUBLIC TRANSIT FUND</i></b>                                      |                   |                  |                    |        |                 |                 |
| Revenues:  | 1,758,861.00      | 10,569.53        | 10,569.53          | 0.6%   | -               | 10,569.53       |
| Expenditures:  | 1,758,861.00      | -                | -                  | 0.0%   | 70,141.07       | 70,141.07       |
| Net Revenues over (under) Exp  | -                 | 10,569.53        | 10,569.53          |        | (70,141.07)     | (59,571.54)     |
| <b><i>MISC. OTHER GOVERNMENTAL ACTIVITIES</i></b>                      |                   |                  |                    |        |                 |                 |
| Revenues:  | 954,000.00        | 31,642.51        | 31,642.51          | 3.3%   | -               | 31,642.51       |
| Expenditures:  | 954,000.00        | 20,835.50        | 20,835.50          | 2.2%   | -               | 20,835.50       |
| Net Revenues over (under) Exp  | -                 | 10,807.01        | 10,807.01          |        | -               | 10,807.01       |
| <b><i>ARPA FUND</i></b>  |                   |                  |                    |        |                 |                 |
| Revenues:  | -                 | 103,733.54       | 103,733.54         | 0.0%   | -               | 103,733.54      |
| Expenditures:  | -                 | -                | -                  | 0.0%   | 50,000.00       | 50,000.00       |
| Net Revenues over (under) Exp  | -                 | 103,733.54       | 103,733.54         |        | (50,000.00)     | 53,733.54       |
| <b><i>OPIOID FUND</i></b>  |                   |                  |                    |        |                 |                 |
| Revenues:  | 1,047,190.00      | 30,359.86        | 30,359.86          | 2.9%   | -               | 30,359.86       |
| Expenditures:  | 1,047,190.00      | 29,591.04        | 29,591.04          | 2.8%   | -               | 29,591.04       |
| Net Revenues over (under) Exp  | -                 | 768.82           | 768.82             |        | -               | 768.82          |
| <b><i>HURRICANE HELENE</i></b>   |                   |                  |                    |        |                 |                 |
| Revenues:  | 54,727,540.00     | 2,770,048.35     | 24,056,436.32      | 44.0%  | -               | 24,056,436.32   |
| Expenditures:  | 54,727,540.00     | 1,914,408.59     | 26,974,393.87      | 49.3%  | 29,559,636.70   | 56,534,030.57   |
| Net Revenues over (under) Exp  | -                 | 855,639.76       | (2,917,957.55)     |        | (29,559,636.70) | (32,477,594.25) |
| CAPITAL PROJECTS   |                   |                  |                    |        |                 |                 |
|  | REVISED<br>BUDGET | CURRENT<br>MONTH | PROJECT TO<br>DATE | % USED | ENCUMBRANCES    | TOTAL           |
| <b><i>JUDICIAL CENTER PROJECT (2064)</i></b>                           |                   |                  |                    |        |                 |                 |
| Revenues:  | 12,794,251.00     | -                | -                  | 0.0%   | -               | -               |
| Expenditures:  | 12,794,251.00     | 10,273.26        | 7,286,886.68       | 57.0%  | 5,485,084.33    | 12,771,971.01   |
| Net Revenues over (under) Exp  | -                 | (10,273.26)      | (7,286,886.68)     |        | (5,485,084.33)  | (12,771,971.01) |
| <b><i>MEDICAL OFFICE BUILDING PROJECT - SPARTANBURG HWY (2074)</i></b> |                   |                  |                    |        |                 |                 |
| Revenues:  | 1,535,432.00      | -                | -                  | 0.0%   | -               | -               |
| Expenditures:  | 1,535,432.00      | -                | 1,194,233.61       | 77.8%  | 342,697.93      | 1,536,931.54    |
| Net Revenues over (under) Exp  | -                 | -                | (1,194,233.61)     |        | 342,697.93      | (1,536,931.54)  |

HENDERSON COUNTY  
FINANCIAL REPORT  
JULY 2025

| ENTERPRISE FUNDS                          |                   |                  |              |        |                |                |
|---|-------------------|------------------|--------------|--------|----------------|----------------|
|   | REVISED<br>BUDGET | CURRENT<br>MONTH | YEAR TO DATE | % USED | ENCUMBRANCES   | TOTAL          |
| <b><i>SOLID WASTE LANDFILL FUND</i></b>   |                   |                  |              |        |                |                |
| Revenues:                                 | 11,423,039.00     | 933,056.93       | 933,056.93   | 8.2%   | -              | 933,056.93     |
| Expenditures:                             | 11,423,039.00     | 191,038.36       | 191,038.36   | 1.7%   | 6,978,588.33   | 7,169,626.69   |
| Net Revenues over (under) Exp             | -                 | 742,018.57       | 742,018.57   |        | (6,978,588.33) | (6,236,569.76) |
| <b><i>JUSTICE ACADEMY SEWER FUND</i></b>  |                   |                  |              |        |                |                |
| Revenues:                                 | 72,091.00         | 8,623.66         | 8,623.66     | 12.0%  | -              | 8,623.66       |
| Expenditures:                             | 72,091.00         | 237.32           | 237.32       | 0.3%   | -              | 237.32         |
| Net Revenues over (under) Exp             | -                 | 8,386.34         | 8,386.34     |        | -              | 8,386.34       |
| <b><i>ETOWAH COMMUNITY SEWER FUND</i></b> |                   |                  |              |        |                |                |
| Revenues:                                 | 403,480.00        | -                | -            | 0.0%   | -              | -              |
| Expenditures:                             | 403,480.00        | 2,932.91         | 2,932.91     | 0.7%   | 3,360.00       | 6,292.91       |
| Net Revenues over (under) Exp             | -                 | (2,932.91)       | (2,932.91)   |        | (3,360.00)     | (6,292.91)     |

**HENDERSON COUNTY  
CASH BALANCE REPORT  
JULY 2025**

| <b><u>Fund(s)</u></b>             | <b>06/30/25<br/>Beg. Cash<br/>Balance</b> | <b>Debits<br/><u>Revenues</u></b> | <b>(Credits)<br/><u>Expenditures</u></b> | <b>07/31/25<br/>Ending Cash<br/>Balance</b> |
|-----------------------------------|---|-----------------------------------|--|---|
| General                           | \$ 93,243,391.78                          | \$ 8,886,993.20                   | \$ (15,716,882.30)                       | \$ 86,413,502.68                            |
| Special Revenue                   | 42,149,046.18                             | 3,967,686.26                      | (3,623,237.03)                           | \$ 42,493,495.41                            |
| Capital Projects                  | 17,298,811.42                             | 1,577,288.69                      | (3,750,192.36)                           | \$ 15,125,907.75                            |
| Enterprise                        | 1,372,629.86                              | 1,306,391.99                      | (1,015,319.42)                           | \$ 1,663,702.43                             |
| HCPS - Maint. and Repair          | 6,857,554.01                              | 383,625.00                        | -  | \$ 7,241,179.01                             |
| BRCC - Maint. and Repair          | 4,107,167.71                              | 191,812.50                        | -  | \$ 4,298,980.21                             |
| Custodial                         | <u>597,408.12</u>                         | <u>322,750.79</u>                 | <u>(345,141.37)</u>                      | \$ 575,017.54                               |
| Total                             | <u>\$ 165,626,009.08</u>                  | <u>\$ 16,636,548.43</u>           | <u>\$ (24,450,772.48)</u>                |   |
| <b>Total cash available as of</b> | <b>7/31/2025</b>                          |                                   |  | <b><u>\$ 157,811,785.03</u></b>             |