

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: December 1, 2025

SUBJECT: County Financial Report and Cash Balance Report – October 2025

PRESENTER: Randall L. Cox, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

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

- Governing Body – timing of payment of board approved expenditures.
- Dues/Non Profit Contributions – payment of 2nd quarter annual appropriations.
- Administrative Services – timing of payment of board approved expenditures.
- Tax Collector – timing of payment of board approved expenditures.
- Legal – timing of payment of board approved expenditures.
- Register of Deeds – timing of payment of board approved expenditures.
- Information Technology - timing of payment of board approved expenditures.
- Animal Services - timing of payment of board approved expenditures.
- Rescue Squad - payment of 2nd quarter of annual appropriations.
- Heritage Museum - payment of 2nd quarter of annual appropriations.
- Mental Health Services - timing of payment of board approved expenditures.
- Library - timing of payment of board approved expenditures.
- Recreation - timing of payment of board approved expenditures.
- Public Education – payment of 4 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 Public Transit Fund is due to timing of receipts and disbursements of approved expenditures in FY26.

Year to Date Net Revenues under Expenditures for the Misc. Other Governmental Activities Fund is due to timing of receipts and disbursements of approved expenditures in FY26.

Year to Date Net Revenues under Expenditures for the Opioid 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 October 2025 Financial Reports as presented.

Suggested Motion:

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

HENDERSON COUNTY
FINANCIAL REPORT
OCTOBER 2025

GENERAL FUND REVENUES						
	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL

General Fund	223,900,285.00	13,176,012.90	50,938,816.00	22.8%	-	50,938,816.00
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GENERAL FUND EXPENDITURES						
	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL

Governing Body	713,432.00	95,120.42	319,446.15	44.78%	2,015.00	321,461.15
Dues/Non Profit Contributions	1,408,431.00	292,223.45	641,603.11	45.55%	620,063.20	1,261,666.31
County Manager	412,944.00	24,636.46	110,612.13	26.79%	-	110,612.13
Administrative Services	822,564.00	73,278.89	347,172.07	42.21%	-	347,172.07
Human Resources	1,602,266.00	103,214.16	505,567.12	31.55%	-	505,567.12
Elections	1,502,192.00	33,374.42	236,127.90	15.72%	64,300.00	300,427.90
Finance	1,459,519.00	88,553.86	450,462.03	30.86%	-	450,462.03
County Assessor	2,220,936.00	120,073.22	683,522.55	30.78%	22,776.36	706,298.91
Tax Collector	625,023.00	53,766.22	211,916.37	33.91%	-	211,916.37
Legal	1,153,432.00	68,936.73	408,373.52	35.41%	-	408,373.52
Register of Deeds	804,235.00	45,466.56	287,152.82	35.71%	28,512.80	315,665.62
Facility Services	6,338,247.00	398,904.96	1,891,837.82	29.85%	254,371.54	2,146,209.36
Garage	465,069.00	31,249.93	133,418.21	28.69%	-	133,418.21
Court Facilities	153,000.00	10,711.00	33,632.31	21.98%	-	33,632.31
Information Technology	6,659,665.00	319,139.63	2,330,055.39	34.99%	250,924.41	2,580,979.80
Sheriff Department	26,812,339.00	1,845,418.40	8,298,084.10	30.95%	333,812.47	8,631,896.57
Detention Facility	7,255,267.00	536,691.73	2,172,730.73	29.95%	339,744.23	2,512,474.96
Emergency Management	2,699,005.00	162,362.10	751,840.85	27.86%	28,841.91	780,682.76
Fire Services	1,271,246.00	65,922.88	289,794.57	22.80%	98,807.19	388,601.76
Building Services	1,933,820.00	138,730.12	608,066.41	31.44%	-	608,066.41
Wellness Clinic	1,551,790.00	109,168.95	483,410.22	31.15%	98,419.34	581,829.56
Emergency Medical Services	14,917,175.00	996,139.82	4,590,639.94	30.77%	262,380.99	4,853,020.93
Animal Services	1,006,894.00	104,688.29	345,292.83	34.29%	39,472.42	384,765.25
Rescue Squad	821,888.00	205,614.69	410,784.70	49.98%	410,944.00	821,728.70
Forestry Services	131,219.00	9,392.81	13,479.49	10.27%	-	13,479.49
Soil & Water	776,502.00	33,686.22	175,375.88	22.59%	12,850.00	188,225.88
Planning	1,334,114.00	111,810.64	427,596.39	32.05%	88,608.00	516,204.39
Code Enforcement	368,640.00	29,303.67	112,917.49	30.63%	17,745.00	130,662.49
Site Development	247,581.00	15,760.48	76,009.17	30.70%	-	76,009.17
Heritage Museum	100,000.00	25,000.00	50,000.00	50.00%	50,000.00	100,000.00
Cooperative Extension	794,654.00	54,548.91	233,844.05	29.43%	3,500.00	237,344.05
Project Management	412,211.00	27,209.03	123,940.40	30.07%	-	123,940.40
Economic Development	2,152,642.00	108,500.00	217,000.00	10.08%	217,000.00	434,000.00
Public Health	14,308,548.00	873,093.29	3,913,832.56	27.35%	1,551,609.48	5,465,442.04
Environmental Health	2,051,804.00	136,950.76	637,601.28	0.00%	8.63	-
H&CC Block Grant	863,502.00	89,500.00	231,408.25	26.80%	-	231,408.25
Medical Services - Autopsies	95,000.00	-	23,550.00	24.79%	-	23,550.00
Strategic Behavioral Health	592,464.00	32,327.32	123,695.50	20.88%	-	123,695.50
Mental Health Services	528,612.00	132,153.00	264,306.00	50.00%	-	264,306.00
Rural Transportation Assist Program	201,384.00	-	12,628.00	6.27%	-	12,628.00
Social Services	24,861,619.00	1,684,172.90	7,690,332.66	30.93%	6,647.20	7,696,979.86
Juvenile Justice Programs	346,020.00	30,126.67	108,896.67	31.47%	-	108,896.67
Veterans Services	343,766.00	27,589.40	97,237.44	28.29%	7,500.00	104,737.44
Library	4,517,310.00	337,364.61	1,573,561.57	34.83%	302,215.86	1,875,777.43
Recreation	3,776,930.00	272,325.95	1,277,988.16	33.84%	222,770.62	1,500,758.78
Public Education	43,641,463.00	4,784,979.64	17,577,418.55	40.28%	-	17,577,418.55
Debt Service	24,307,066.00	-	4,322,845.81	17.78%	-	4,322,845.81
Non-Departmental	5,155,445.00	369,395.62	1,082,328.42	20.99%	-	1,082,328.42
Interfund Transfers	7,381,410.00	607,104.17	2,388,416.68	32.36%	-	2,388,416.68
TOTAL	223,900,285.00	15,715,681.98	69,297,754.27	30.95%	5,335,840.65	73,995,985.01

Net Revenues over (under) Exp.	-	(2,539,669.08)	(18,358,938.27)	(23,057,169.01)
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HENDERSON COUNTY
FINANCIAL REPORT
OCTOBER 2025

APPROPRIATIONS DETAIL						
	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<i>SOCIAL SERVICES</i>						
Staff Operations	20,868,566.00	1,449,840.49	6,683,540.06	32.0%	6,647.20	6,690,187.26
Federal & State Programs	3,893,053.00	230,491.82	982,595.10	25.2%	-	982,595.10
General Assistance	100,000.00	3,840.59	24,197.50	24.2%	-	24,197.50
TOTAL	24,861,619.00	1,684,172.90	7,690,332.66		6,647.20	7,696,979.86
<i>EDUCATION</i>						
Schools Current/Capital Expense	37,891,463.00	3,826,646.30	15,181,585.20	40.1%	-	15,181,585.20
Blue Ridge Community College	5,750,000.00	958,333.34	2,395,833.35	41.7%	-	2,395,833.35
TOTAL	43,641,463.00	4,784,979.64	17,577,418.55		-	17,577,418.55
<i>DEBT SERVICE</i>						
Public Schools	9,440,800.00	-	2,160,523.93	22.9%	-	2,160,523.93
Blue Ridge Community College	3,137,704.00	-	546,973.41	17.4%	-	546,973.41
Henderson County	11,728,562.00	-	1,615,348.47	13.8%	-	1,615,348.47
TOTAL	24,307,066.00	-	4,322,845.81		-	4,322,845.81
<i>INTERFUND TRANSFERS</i>						
Capital Projects Fund	200,000.00	16,666.67	66,666.68	33.3%	-	66,666.68
Fire Districts Fund	60,000.00	15,000.00	20,000.00	33.3%	-	20,000.00
HCPS MRTS	4,603,500.00	383,625.00	1,534,500.00	33.3%	-	1,534,500.00
BRCC MRTS	2,301,750.00	191,812.50	767,250.00	33.3%	-	767,250.00
Solid Waste	216,160.00	-	-	0.0%	-	-
TOTAL	7,381,410.00	607,104.17	2,388,416.68		-	2,388,416.68

HENDERSON COUNTY
FINANCIAL REPORT
OCTOBER 2025

SPECIAL REVENUE FUNDS						
	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
FIRE DISTRICTS FUND						
Revenues:	17,285,114.00	953,422.89	4,964,435.92	28.7%	-	4,964,435.92
Expenditures:	17,285,114.00	1,284,951.76	4,014,167.51	23.2%	-	4,014,167.51
Net Revenues over (under) Exp	-	(331,528.87)	950,268.41		-	950,268.41
REVALUATION RESERVE FUND						
Revenues:	1,477,379.00	136,863.34	546,584.13	37.0%	-	546,584.13
Expenditures:	1,477,379.00	79,570.14	416,327.97	28.2%	3,882.34	420,210.31
Net Revenues over (under) Exp	-	57,293.20	130,256.16		3,882.34	126,373.82
EMERGENCY TELEPHONE SYSTEM (911) FUND						
Revenues:	302,500.00	25,813.49	80,015.59	26.5%	-	80,015.59
Expenditures:	302,500.00	12,788.78	162,053.44	53.6%	40,765.90	202,819.34
Net Revenues over (under) Exp	-	13,024.71	(82,037.85)		40,765.90	(122,803.75)
PUBLIC TRANSIT FUND						
Revenues:	1,758,861.00	4,148.37	49,799.93	2.8%	-	49,799.93
Expenditures:	1,758,861.00	148,600.58	286,022.98	16.3%	6,308.90	292,331.88
Net Revenues over (under) Exp	-	(144,452.21)	(236,223.05)		6,308.90	(242,531.95)
MISC. OTHER GOVERNMENTAL ACTIVITIES						
Revenues:	954,000.00	64,837.88	216,657.95	22.7%	-	216,657.95
Expenditures:	954,000.00	54,416.03	228,351.48	23.9%	-	228,351.48
Net Revenues over (under) Exp	-	10,421.85	(11,693.53)		-	(11,693.53)
ARPA FUND						
Revenues:	-	65,542.83	281,485.12	0.0%	-	281,485.12
Expenditures:	-	-	-	0.0%	50,000.00	50,000.00
Net Revenues over (under) Exp	-	65,542.83	281,485.12		50,000.00	231,485.12
OPIOID FUND						
Revenues:	1,091,890.00	33,296.32	105,937.96	9.7%	-	105,937.96
Expenditures:	1,091,890.00	31,552.21	240,774.66	22.1%	26,275.66	267,050.32
Net Revenues over (under) Exp	-	1,744.11	(134,836.70)		26,275.66	(161,112.36)
HURRICANE HELENE						
Revenues:	78,031,500.00	3,658.04	29,505,564.24	37.8%	-	29,505,564.24
Expenditures:	78,031,500.00	255,874.61	52,414,611.72	67.2%	4,694,229.59	57,108,841.31
Net Revenues over (under) Exp	-	(252,216.57)	(22,909,047.48)		4,694,229.59	(27,603,277.07)
CAPITAL PROJECTS						
	REVISED BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
JUDICIAL CENTER PROJECT - DETENTION (2064)						
Revenues:	78,625,813.00	78,625,813.00	78,625,813.00	100.0%	-	78,625,813.00
Expenditures:	78,625,813.00	1,108,828.11	4,918,238.60	6.3%	65,340,615.04	70,258,853.64
Net Revenues over (under) Exp	-	77,516,984.89	73,707,574.40		65,340,615.04	8,366,959.36
JUDICIAL CENTER PROJECT - COURTHOUSE (2086)						
Revenues:	6,738,241.00	-	-	0.0%	-	-
Expenditures:	6,738,241.00	-	3,810,000.39	56.5%	2,377,221.00	6,187,221.39
Net Revenues over (under) Exp	-	-	(3,810,000.39)		2,377,221.00	(6,187,221.39)
MEDICAL OFFICE BUILDING PROJECT - SPARTANBURG HWY (2074)						
Revenues:	1,895,042.00	-	-	0.0%	-	-
Expenditures:	1,895,042.00	274,361.96	1,468,595.57	77.5%	68,335.97	1,536,931.54
Net Revenues over (under) Exp	-	(274,361.96)	(1,468,595.57)		68,335.97	(1,536,931.54)

HENDERSON COUNTY
FINANCIAL REPORT
OCTOBER 2025

ENTERPRISE FUNDS						
	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<i>SOLID WASTE LANDFILL FUND</i>						
Revenues:	11,339,199.00	985,883.17	3,837,467.08	33.8%	-	3,837,467.08
Expenditures:	11,339,199.00	1,225,355.51	3,356,775.31	29.6%	5,214,525.01	8,571,300.32
Net Revenues over (under) Exp	-	(239,472.34)	480,691.77		5,214,525.01	(4,733,833.24)
<i>JUSTICE ACADEMY SEWER FUND</i>						
Revenues:	72,091.00	7,392.52	29,719.43	41.2%	-	29,719.43
Expenditures:	72,091.00	19,038.70	25,287.22	35.1%	-	25,287.22
Net Revenues over (under) Exp	-	(11,646.18)	4,432.21		-	4,432.21
<i>ETOWAH COMMUNITY SEWER FUND</i>						
Revenues:	553,480.00	15,631.34	48,022.41	8.7%		48,022.41
Expenditures:	553,480.00	19,082.64	57,986.94	10.5%	177,750.00	235,736.94
Net Revenues over (under) Exp	-	(3,451.30)	(9,964.53)		(177,750.00)	(187,714.53)

**HENDERSON COUNTY
CASH BALANCE REPORT
OCTOBER 2025**

<u>Fund(s)</u>	09/30/25 Beg. Cash Balance	Debits <u>Revenues</u>	(Credits) <u>Expenditures</u>	10/31/25 Ending Cash Balance
General	\$ 88,195,725.05	\$ 14,797,416.66	\$ (16,363,700.37)	\$ 86,629,441.34
Special Revenue	46,721,034.29	1,288,818.75	(2,527,883.98)	\$ 45,481,969.06
Capital Projects	15,606,313.06	101,025.07	(2,801,643.78)	\$ 12,905,694.35
Enterprise	1,427,319.20	1,223,771.09	(1,065,069.39)	\$ 1,586,020.90
HCPS - Maint. and Repair	6,876,237.20	383,625.00	-	\$ 7,259,862.20
BRCC - Maint. and Repair	4,682,605.21	191,812.50	-	\$ 4,874,417.71
Custodial	<u>1,772,258.76</u>	<u>1,334,609.81</u>	<u>(1,499,272.96)</u>	\$ 1,607,595.61
Total	<u>\$ 165,281,492.77</u>	<u>\$ 19,321,078.88</u>	<u>\$ (24,257,570.48)</u>	
Total cash available as of	10/31/2025			<u>\$ 160,345,001.17</u>