

## **REQUEST FOR BOARD ACTION**

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

**MEETING DATE:** February 2, 2026

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

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

**ATTACHMENTS:** Yes

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

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

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

- Governing Body – timing of payment of board approved expenditures.
- Administrative Services – timing of payment of board approved expenditures.
- Tax Collector – timing of payment of board approved expenditures.
- Register of Deeds – timing of payment of board approved expenditures.
- Public Education – payment of 6 of 10 annual appropriations made to public school system.
- Interfund Transfers - timing of board approved transfers.

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 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 December 2025 Financial Reports as presented.

***Suggested Motion:***

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

**HENDERSON COUNTY  
FINANCIAL REPORT  
DECEMBER 2025**

<b>GENERAL FUND REVENUES</b>						
	<b>REVISED BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>% USED</b>	<b>ENCUMBRANCES</b>	<b>TOTAL</b>
General Fund	224,784,137.00	35,710,686.59	127,358,542.19	56.7%	-	127,358,542.19
<b>GENERAL FUND EXPENDITURES</b>						
	<b>REVISED BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>% USED</b>	<b>ENCUMBRANCES</b>	<b>TOTAL</b>
Governing Body	713,432.00	69,190.17	421,389.54	59.07%	-	421,389.54
Dues/Non Profit Contributions	1,408,431.00	57,152.76	698,755.87	49.61%	618,897.44	1,317,653.31
County Manager	412,944.00	26,462.20	163,038.77	39.48%	-	163,038.77
Administrative Services	822,564.00	83,541.09	501,956.68	61.02%	-	501,956.68
Human Resources	1,602,266.00	142,934.06	747,177.54	46.63%	-	747,177.54
Elections	1,502,192.00	50,215.82	318,153.24	21.18%	56,782.31	374,935.55
Finance	1,459,519.00	108,856.19	639,926.22	43.85%	-	639,926.22
County Assessor	2,220,936.00	136,370.47	945,982.11	42.59%	14,909.70	960,891.81
Tax Collector	625,023.00	55,269.03	324,700.33	51.95%	-	324,700.33
Legal	1,153,432.00	80,037.97	560,429.07	48.59%	-	560,429.07
Register of Deeds	804,235.00	55,813.61	416,126.71	51.74%	2,416.80	418,543.51
Facility Services	6,938,247.00	366,454.74	2,699,481.70	38.91%	276,748.86	2,976,230.56
Garage	465,069.00	8,078.66	181,713.03	39.07%	-	181,713.03
Court Facilities	153,000.00	10,483.52	55,072.53	36.00%	-	55,072.53
Information Technology	6,726,467.00	255,194.55	3,049,568.44	45.34%	759,026.24	3,808,594.68
Sheriff Department	26,965,223.00	2,106,314.86	12,272,284.44	45.51%	359,872.59	12,632,157.03
Detention Facility	7,255,267.00	636,309.02	3,250,936.73	44.81%	259,167.27	3,510,104.00
Emergency Management	2,699,005.00	139,927.50	1,027,968.77	38.09%	6,620.00	1,034,588.77
Fire Services	1,274,999.00	87,879.00	435,766.26	34.18%	101,905.85	537,672.11
Building Services	1,933,820.00	152,542.71	906,995.04	46.90%	8,061.82	915,056.86
Wellness Clinic	1,551,790.00	117,795.56	718,097.52	46.28%	75,977.84	794,075.36
Emergency Medical Services	14,917,175.00	1,252,114.34	6,858,511.48	45.98%	80,693.08	6,939,204.56
Animal Services	1,006,894.00	72,925.42	482,462.61	47.92%	42,669.71	525,132.32
Rescue Squad	821,888.00	36.22	410,944.00	50.00%	410,944.00	821,888.00
Forestry Services	131,219.00	5,635.64	26,035.41	19.84%	-	26,035.41
Soil & Water	776,502.00	45,182.22	257,498.55	33.16%	12,850.00	270,348.55
Planning	1,334,114.00	112,169.16	659,026.92	49.40%	66,576.00	725,602.92
Code Enforcement	368,640.00	40,338.93	179,108.67	48.59%	5,553.20	184,661.87
Site Development	247,581.00	17,535.81	110,230.12	44.52%	-	110,230.12
Heritage Museum	100,000.00	-	50,000.00	50.00%	50,000.00	100,000.00
Cooperative Extension	794,654.00	74,320.50	360,265.27	45.34%	3,500.00	363,765.27
Project Management	412,211.00	28,382.90	178,560.59	43.32%	-	178,560.59
Economic Development	2,152,642.00	-	217,000.00	10.08%	217,000.00	434,000.00
Public Health	14,308,548.00	966,914.00	5,707,753.74	39.89%	1,546,656.13	7,254,409.87
Environmental Health	2,051,804.00	156,111.59	935,736.06	45.61%	17.08	-
H&CC Block Grant	863,502.00	-	304,202.50	35.23%	-	304,202.50
Medical Services - Autopsies	95,000.00	12,075.00	46,825.00	49.29%	-	46,825.00
Strategic Behavioral Health	611,929.00	33,656.27	208,984.57	34.15%	57,097.44	266,082.01
Mental Health Services	528,612.00	-	264,306.00	50.00%	-	264,306.00
Rural Transportation Assist Program	201,384.00	78,224.79	90,852.79	45.11%	-	90,852.79
Social Services	24,881,619.00	1,832,281.38	11,241,695.18	45.18%	146,425.47	11,388,120.65
Juvenile Justice Programs	346,020.00	20,050.00	155,012.80	44.80%	-	155,012.80
Veterans Services	343,766.00	40,875.97	159,897.76	46.51%	17,365.89	177,263.65
Library	4,538,258.00	358,016.25	2,250,179.52	49.58%	248,660.84	2,498,840.36
Recreation	3,776,930.00	212,073.83	1,713,841.67	45.38%	199,453.72	1,913,295.39
Public Education	43,641,463.00	4,243,312.97	25,584,877.82	58.63%	-	25,584,877.82
Debt Service	17,594,644.00	-	8,102,249.01	46.05%	-	8,102,249.01
Non-Departmental	5,155,445.00	342,848.49	1,913,306.48	37.11%	-	1,913,306.48
Interfund Transfers	14,093,832.00	597,104.17	10,295,047.02	73.05%	-	10,295,047.02
<b>TOTAL</b>	<b>224,784,137.00</b>	<b>15,289,009.34</b>	<b>109,099,932.08</b>	<b>48.54%</b>	<b>5,645,849.28</b>	<b>113,810,028.22</b>
<b>Net Revenues over (under) Exp.</b>	-	<b>20,421,677.25</b>	<b>18,258,610.11</b>			<b>13,548,513.97</b>

HENDERSON COUNTY  
FINANCIAL REPORT  
DECEMBER 2025

APPROPRIATIONS DETAIL						
	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>SOCIAL SERVICES</b>						
Staff Operations	20,868,566.00	1,533,769.50	9,648,930.62	46.2%	66,425.47	9,715,356.09
Federal & State Programs	3,913,053.00	296,252.81	1,564,083.64	40.0%	80,000.00	1,644,083.64
General Assistance	100,000.00	2,259.07	28,680.92	28.7%	-	28,680.92
<b>TOTAL</b>	<b>24,881,619.00</b>	<b>1,832,281.38</b>	<b>11,241,695.18</b>		<b>146,425.47</b>	<b>11,388,120.65</b>
<b>EDUCATION</b>						
Schools Current/Capital Expense	37,891,463.00	3,764,146.30	22,709,877.80	59.9%	-	22,709,877.80
Blue Ridge Community College	5,750,000.00	479,166.67	2,875,000.02	50.0%	-	2,875,000.02
<b>TOTAL</b>	<b>43,641,463.00</b>	<b>4,243,312.97</b>	<b>25,584,877.82</b>		<b>-</b>	<b>25,584,877.82</b>
<b>DEBT SERVICE</b>						
Public Schools	9,440,800.00	-	4,148,701.78	43.9%	-	4,148,701.78
Blue Ridge Community College	3,141,195.00	-	1,651,539.83	52.6%	-	1,651,539.83
Henderson County	5,012,649.00	-	2,302,007.40	45.9%	-	2,302,007.40
<b>TOTAL</b>	<b>17,594,644.00</b>	<b>-</b>	<b>8,102,249.01</b>		<b>-</b>	<b>8,102,249.01</b>
<b>INTERFUND TRANSFERS</b>						
Capital Projects Fund	200,000.00	16,666.67	100,000.02	50.0%	-	100,000.02
Capital Reserve Fund	6,712,422.00	-	6,712,422.00	100.0%	-	6,712,422.00
Fire Districts Fund	60,000.00	5,000.00	30,000.00	50.0%	-	30,000.00
HCPSS MRTS	4,603,500.00	383,625.00	2,301,750.00	50.0%	-	2,301,750.00
BRCC MRTS	2,301,750.00	191,812.50	1,150,875.00	50.0%	-	1,150,875.00
Solid Waste	216,160.00	-	-	0.0%	-	-
<b>TOTAL</b>	<b>14,093,832.00</b>	<b>597,104.17</b>	<b>10,295,047.02</b>		<b>-</b>	<b>10,295,047.02</b>

HENDERSON COUNTY  
FINANCIAL REPORT  
DECEMBER 2025

SPECIAL REVENUE FUNDS						
	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>FIRE DISTRICTS FUND</b>						
Revenues:	17,285,114.00	4,148,955.99	14,637,391.17	84.7%	-	14,637,391.17
Expenditures:	17,285,114.00	1,374,631.21	4,146,138.76	24.0%	-	4,146,138.76
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>2,774,324.78</b>	<b>10,491,252.41</b>		-	<b>10,491,252.41</b>
<b>REVALUATION RESERVE FUND</b>						
Revenues:	1,477,379.00	133,913.34	814,424.11	55.1%	-	814,424.11
Expenditures:	1,477,379.00	262,327.53	756,575.59	51.2%	37,765.80	794,341.39
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(128,414.19)</b>	<b>57,848.52</b>		<b>37,765.80</b>	<b>20,082.72</b>
<b>EMERGENCY TELEPHONE SYSTEM (911) FUND</b>						
Revenues:	302,500.00	25,228.42	130,475.60	43.1%	-	130,475.60
Expenditures:	302,500.00	5,033.15	183,001.14	60.5%	15,549.35	198,550.49
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>20,195.27</b>	<b>(52,525.54)</b>		<b>15,549.35</b>	<b>(68,074.89)</b>
<b>PUBLIC TRANSIT FUND</b>						
Revenues:	1,758,861.00	24,661.58	240,712.00	13.7%	-	240,712.00
Expenditures:	1,758,861.00	65,163.03	431,171.24	24.5%	6,308.90	437,480.14
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(40,501.45)</b>	<b>(190,459.24)</b>		<b>6,308.90</b>	<b>(196,768.14)</b>
<b>MISC. OTHER GOVERNMENTAL ACTIVITIES</b>						
Revenues:	954,000.00	42,150.46	299,189.38	31.4%	-	299,189.38
Expenditures:	954,000.00	44,146.42	288,379.53	30.2%	-	288,379.53
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(1,995.96)</b>	<b>10,809.85</b>		-	<b>10,809.85</b>
<b>ARPA FUND</b>						
Revenues:	-	50,034.69	382,344.17	0.0%	-	382,344.17
Expenditures:	-	-	-	0.0%	50,000.00	50,000.00
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>50,034.69</b>	<b>382,344.17</b>		<b>50,000.00</b>	<b>332,344.17</b>
<b>OPIOID FUND</b>						
Revenues:	1,241,890.00	19,378.61	145,125.42	11.7%	-	145,125.42
Expenditures:	1,241,890.00	46,432.48	323,003.11	26.0%	156,202.87	479,205.98
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(27,053.87)</b>	<b>(177,877.69)</b>		<b>156,202.87</b>	<b>(334,080.56)</b>
<b>HURRICANE HELENE</b>						
Revenues:	78,048,550.00	94,718.88	29,619,527.62	38.0%	-	29,619,527.62
Expenditures:	78,048,550.00	220,667.52	52,739,889.23	67.6%	4,641,564.93	57,381,454.16
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(125,948.64)</b>	<b>(23,120,361.61)</b>		<b>4,641,564.93</b>	<b>(27,761,926.54)</b>
CAPITAL PROJECTS						
	REVISED BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>JUDICIAL CENTER PROJECT - DETENTION (2064)</b>						
Revenues:	78,625,813.00	241,500.50	79,076,180.16	100.6%	-	79,076,180.16
Expenditures:	78,625,813.00	2,393,946.41	7,030,748.30	8.9%	64,743,069.20	71,773,817.50
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(2,152,445.91)</b>	<b>72,045,431.86</b>		<b>64,743,069.20</b>	<b>7,302,362.66</b>
<b>JUDICIAL CENTER PROJECT - COURTHOUSE (2086)</b>						
Revenues:	6,738,241.00	-	-	0.0%	-	-
Expenditures:	6,738,241.00	2,346.52	4,470,308.93	66.3%	2,167,370.90	6,637,679.83
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(2,346.52)</b>	<b>(4,470,308.93)</b>		<b>2,167,370.90</b>	<b>(6,637,679.83)</b>
<b>MEDICAL OFFICE BUILDING PROJECT - SPARTANBURG HWY (2074)</b>						
Revenues:	1,895,042.00	-	-	0.0%	-	-
Expenditures:	1,895,042.00	20,695.43	1,507,148.79	79.5%	60,383.04	1,567,531.83
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(20,695.43)</b>	<b>(1,507,148.79)</b>		<b>60,383.04</b>	<b>(1,567,531.83)</b>

HENDERSON COUNTY  
FINANCIAL REPORT  
DECEMBER 2025

ENTERPRISE FUNDS						
	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>SOLID WASTE LANDFILL FUND</b>						
Revenues:	11,339,199.00	860,353.22	5,655,987.52	49.9%	-	5,655,987.52
Expenditures:	11,339,199.00	969,653.79	5,195,271.65	45.8%	3,940,138.52	9,135,410.17
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(109,300.57)</b>	<b>460,715.87</b>		<b>3,940,138.52</b>	<b>(3,479,422.65)</b>
<b>JUSTICE ACADEMY SEWER FUND</b>						
Revenues:	72,091.00	6,472.97	42,713.63	59.2%	-	42,713.63
Expenditures:	72,091.00	3,377.75	33,936.24	47.1%	-	33,936.24
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>3,095.22</b>	<b>8,777.39</b>		<b>-</b>	<b>8,777.39</b>
<b>ETOWAH COMMUNITY SEWER FUND</b>						
Revenues:	553,480.00	36,095.23	102,759.88	18.6%		102,759.88
Expenditures:	553,480.00	15,911.13	110,461.08	20.0%	317,930.00	428,391.08
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>20,184.10</b>	<b>(7,701.20)</b>		<b>(317,930.00)</b>	<b>(325,631.20)</b>

**HENDERSON COUNTY  
CASH BALANCE REPORT  
DECEMBER 2025**

<b><u>Fund(s)</u></b>	<b>11/30/25</b>	<b>Debits</b>	<b>(Credits)</b>	<b>12/31/25</b>
	<b>Beg. Cash Balance</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Ending Cash Balance</b>
General	\$ 102,086,389.96	\$ 46,122,038.74	\$ (25,915,280.59)	\$ 122,293,148.11
Special Revenue	56,524,705.05	4,537,243.69	(12,754,648.23)	\$ 48,307,300.51
Capital Projects	14,127,796.17	1,817,131.33	(4,786,721.95)	\$ 11,158,205.55
Enterprise	1,516,561.13	904,104.78	(795,442.27)	\$ 1,625,223.64
HCPS - Maint. and Repair	7,643,487.20	383,625.00	(1,718,879.42)	\$ 6,308,232.78
BRCC - Maint. and Repair	5,066,230.21	191,812.50	(16,437.90)	\$ 5,241,604.81
Custodial	<u>5,219,693.02</u>	<u>6,669,871.48</u>	<u>(4,975,518.66)</u>	\$ 6,914,045.84
<b>Total</b>	<b><u>\$ 192,184,862.74</u></b>	<b><u>\$ 60,625,827.52</u></b>	<b><u>\$ (50,962,929.02)</u></b>	
<b>Total cash available as of</b>		<b>12/31/2025</b>		<b><u>\$ 201,847,761.24</u></b>