

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: March 2, 2026

SUBJECT: County Financial Report and Cash Balance Report – January 2026

PRESENTER: Randall L. Cox, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached for the Board's review and approval are the January 2026 County Financial and Cash Balance Reports.

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

- Governing Body – timing of payment of board approved expenditures.
- Dues/Non Profit Contributions – timing of 3rd quarter board approved 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.
- Animal Services – timing of payment of board approved expenditures.
- Rescue Squad – timing of 3rd quarter board approved appropriations.
- Planning – timing of payment of board approved expenditures.
- Code Enforcement – timing of payment of board approved expenditures.
- Heritage Museum – timing of 3rd quarter board approved appropriations.
- Medical Services – timing of payment of board approved expenditures.
- Mental Health Services – timing of 3rd quarter board approved appropriations.
- Library – timing of payment of board approved expenditures.
- Public Education – payment of 7 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.

BOARD ACTION REQUESTED:

Request that the Board consider approving the County's January 2026 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the January 2026 County Financial Report and Cash Balance Report as presented.

HENDERSON COUNTY
FINANCIAL REPORT
JANUARY 2026

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

General Fund	224,937,364.00	21,572,721.74	148,931,263.93	66.2%	-	148,931,263.93
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GENERAL FUND EXPENDITURES						
	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL

Governing Body	713,432.00	56,862.74	478,252.28	67.04%	-	478,252.28
Dues/Non Profit Contributions	1,408,431.00	314,685.15	1,013,441.02	71.96%	342,054.85	1,355,495.87
County Manager	412,944.00	37,608.31	200,647.08	48.59%	-	200,647.08
Administrative Services	822,564.00	117,602.00	619,558.68	75.32%	-	619,558.68
Human Resources	1,602,266.00	150,137.63	897,315.17	56.00%	-	897,315.17
Elections	1,502,192.00	61,947.63	380,100.87	25.30%	56,782.31	436,883.18
Finance	1,459,519.00	121,059.36	760,985.58	52.14%	-	760,985.58
County Assessor	2,220,936.00	194,008.56	1,139,990.67	51.33%	10,230.07	1,150,220.74
Tax Collector	625,023.00	77,759.38	402,459.71	64.39%	-	402,459.71
Legal	1,153,432.00	121,687.61	682,116.68	59.14%	-	682,116.68
Register of Deeds	804,235.00	65,785.18	481,911.89	59.92%	2,416.80	484,328.69
Facility Services	6,938,247.00	527,507.81	3,226,989.51	46.51%	304,420.24	3,531,409.75
Garage	465,069.00	46,549.19	228,262.22	49.08%	-	228,262.22
Court Facilities	153,000.00	20,468.74	75,541.27	49.37%	-	75,541.27
Information Technology	6,728,900.00	396,705.91	3,446,274.35	51.22%	676,604.95	4,122,879.30
Sheriff Department	26,962,790.00	2,634,629.49	14,906,913.93	55.29%	415,217.93	15,322,131.86
Detention Facility	7,255,267.00	763,818.10	4,014,754.83	55.34%	212,955.46	4,227,710.29
Emergency Management	2,699,005.00	180,786.95	1,208,755.72	44.79%	3,310.00	1,212,065.72
Fire Services	1,274,999.00	143,319.33	579,085.59	45.42%	54,601.85	633,687.44
Building Services	1,933,820.00	211,900.82	1,118,895.86	57.86%	8,061.82	1,126,957.68
Wellness Clinic	1,551,790.00	157,442.90	875,540.42	56.42%	67,145.84	942,686.26
Emergency Medical Services	14,917,175.00	1,567,728.58	8,426,240.06	56.49%	71,994.33	8,498,234.39
Animal Services	1,006,894.00	106,541.86	589,004.47	58.50%	18,750.00	607,754.47
Rescue Squad	821,888.00	205,418.89	616,362.89	74.99%	205,472.00	821,834.89
Forestry Services	131,219.00	-	26,035.41	19.84%	-	26,035.41
Soil & Water	907,576.00	59,580.28	317,078.83	34.94%	12,850.00	329,928.83
Planning	1,334,114.00	154,531.11	813,558.03	60.98%	50,419.20	863,977.23
Code Enforcement	368,640.00	46,244.87	225,353.54	61.13%	2,004.20	227,357.74
Site Development	247,581.00	24,756.58	134,986.70	54.52%	-	134,986.70
Heritage Museum	100,000.00	25,000.00	75,000.00	75.00%	25,000.00	100,000.00
Cooperative Extension	794,654.00	58,168.09	418,433.36	52.66%	1,750.00	420,183.36
Project Management	412,211.00	39,161.99	217,722.58	52.82%	-	217,722.58
Economic Development	2,152,642.00	108,500.00	325,500.00	15.12%	108,500.00	434,000.00
Public Health	14,308,548.00	1,220,435.97	6,928,189.71	48.42%	1,457,427.23	8,385,616.94
Environmental Health	2,051,804.00	199,088.42	1,134,824.48	55.31%	21.39	-
H&CC Block Grant	863,502.00	129,254.00	433,456.50	50.20%	-	433,456.50
Medical Services - Autopsies	95,000.00	9,050.00	55,875.00	58.82%	-	55,875.00
Strategic Behavioral Health	611,929.00	55,884.41	264,868.98	43.28%	45,982.17	310,851.15
Mental Health Services	528,612.00	132,153.00	396,459.00	75.00%	-	396,459.00
Rural Transportation Assist Program	201,384.00	18,325.46	109,178.25	54.21%	-	109,178.25
Social Services	24,881,619.00	2,360,394.00	13,602,089.18	54.67%	71,020.66	13,673,109.84
Juvenile Justice Programs	346,020.00	23,385.00	178,397.80	51.56%	-	178,397.80
Veterans Services	343,766.00	34,171.72	194,069.48	56.45%	5,110.96	199,180.44
Library	4,560,411.00	446,963.00	2,697,142.52	59.14%	215,815.05	2,912,957.57
Recreation	3,776,930.00	373,446.88	2,087,288.55	55.26%	130,302.40	2,217,590.95
Public Education	43,641,463.00	4,305,812.97	29,890,690.79	68.49%	-	29,890,690.79
Debt Service	17,594,644.00	2,500.00	8,104,749.01	46.06%	-	8,104,749.01
Non-Departmental	5,155,445.00	269,077.75	2,182,384.23	42.33%	-	2,182,384.23
Interfund Transfers	14,093,832.00	597,104.17	10,892,151.17	77.28%	-	10,892,151.17
TOTAL	224,937,364.00	18,974,951.79	128,074,883.85	56.94%	4,576,221.71	131,516,259.69

Net Revenues over (under) Exp.	-	2,597,769.95	20,856,380.08			17,415,004.24
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HENDERSON COUNTY
FINANCIAL REPORT
JANUARY 2026

APPROPRIATIONS DETAIL						
	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<i>SOCIAL SERVICES</i>						
Staff Operations	20,868,566.00	2,090,542.23	11,739,472.85	56.3%	71,020.66	11,810,493.51
Federal & State Programs	3,913,053.00	266,161.37	1,830,245.01	46.8%	-	1,830,245.01
General Assistance	100,000.00	3,690.40	32,371.32	32.4%	-	32,371.32
TOTAL	24,881,619.00	2,360,394.00	13,602,089.18		71,020.66	13,673,109.84
<i>EDUCATION</i>						
Schools Current/Capital Expense	37,891,463.00	3,826,646.30	26,536,524.10	70.0%	-	26,536,524.10
Blue Ridge Community College	5,750,000.00	479,166.67	3,354,166.69	58.3%	-	3,354,166.69
TOTAL	43,641,463.00	4,305,812.97	29,890,690.79		-	29,890,690.79
<i>DEBT SERVICE</i>						
Public Schools	9,440,800.00	2,500.00	4,151,201.78	44.0%	-	4,151,201.78
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
TOTAL	17,594,644.00	2,500.00	8,104,749.01		-	8,104,749.01
<i>INTERFUND TRANSFERS</i>						
Capital Projects Fund	200,000.00	16,666.67	116,666.67	58.3%	-	116,666.67
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	35,000.00	58.3%	-	35,000.00
HCPS MRTS	4,603,500.00	383,625.00	2,685,375.00	58.3%	-	2,685,375.00
BRCC MRTS	2,301,750.00	191,812.50	1,342,687.50	58.3%	-	1,342,687.50
Solid Waste	216,160.00	-	-	0.0%	-	-
TOTAL	14,093,832.00	597,104.17	10,892,151.17		-	10,892,151.17

HENDERSON COUNTY
FINANCIAL REPORT
JANUARY 2026

SPECIAL REVENUE FUNDS						
	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<i>FIRE DISTRICTS FUND</i>						
Revenues:	17,285,114.00	1,922,913.47	16,560,304.64	95.8%	-	16,560,304.64
Expenditures:	17,285,114.00	4,149,528.06	14,640,780.47	84.7%	-	14,640,780.47
Net Revenues over (under) Exp	-	(2,226,614.59)	1,919,524.17		-	1,919,524.17
<i>REVALUATION RESERVE FUND</i>						
Revenues:	1,477,379.00	131,542.73	945,966.84	64.0%	-	945,966.84
Expenditures:	1,477,379.00	114,472.95	871,048.54	59.0%	37,765.80	908,814.34
Net Revenues over (under) Exp	-	17,069.78	74,918.30		37,765.80	37,152.50
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>						
Revenues:	302,500.00	24,940.61	155,416.21	51.4%	-	155,416.21
Expenditures:	302,500.00	18,901.80	201,902.94	66.7%	-	201,902.94
Net Revenues over (under) Exp	-	6,038.81	(46,486.73)		-	(46,486.73)
<i>PUBLIC TRANSIT FUND</i>						
Revenues:	1,758,861.00	3,160.36	243,872.36	13.9%	-	243,872.36
Expenditures:	1,758,861.00	71,364.94	502,536.18	28.6%	6,308.90	508,845.08
Net Revenues over (under) Exp	-	(68,204.58)	(258,663.82)		6,308.90	(264,972.72)
<i>MISC. OTHER GOVERNMENTAL ACTIVITIES</i>						
Revenues:	954,000.00	41,374.50	340,563.88	35.7%	-	340,563.88
Expenditures:	954,000.00	23,331.71	311,711.24	32.7%	-	311,711.24
Net Revenues over (under) Exp	-	18,042.79	28,852.64		-	28,852.64
<i>ARPA FUND</i>						
Revenues:	-	40,845.95	423,190.12	0.0%	-	423,190.12
Expenditures:	-	-	-	0.0%	50,000.00	50,000.00
Net Revenues over (under) Exp	-	40,845.95	423,190.12		50,000.00	373,190.12
<i>OPIOID FUND</i>						
Revenues:	1,339,390.00	15,690.52	160,815.94	12.0%	-	160,815.94
Expenditures:	1,339,390.00	47,242.90	370,246.01	27.6%	167,321.11	537,567.12
Net Revenues over (under) Exp	-	(31,552.38)	(209,430.07)		167,321.11	(376,751.18)
<i>HURRICANE HELENE</i>						
Revenues:	\$ 78,048,550.00	\$ 2,984,305.57	\$ 32,603,833.19	41.8%	-	\$ 32,603,833.19
Expenditures:	\$ 78,048,550.00	\$ 81,560.70	\$ 52,821,449.93	67.7%	\$ 4,356,534.35	\$ 57,177,984.28
Net Revenues over (under) Exp	\$ -	\$ 2,902,744.87	\$ (20,217,616.74)		\$ 4,356,534.35	\$ (24,574,151.09)

HENDERSON COUNTY
FINANCIAL REPORT
JANUARY 2026

CAPITAL PROJECTS						
	REVISED BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
JUDICIAL CENTER PROJECT - DETENTION (2064)						
Revenues:	78,625,813.00	235,250.96	79,311,431.12	100.9%	-	79,311,431.12
Expenditures:	78,625,813.00	10,645.10	7,041,393.40	9.0%	64,764,288.93	71,805,682.33
Net Revenues over (under) Exp	-	224,605.86	72,270,037.72		64,764,288.93	7,505,748.79
JUDICIAL CENTER PROJECT - COURTHOUSE (2086)						
Revenues:	6,738,241.00	-	-	0.0%	-	-
Expenditures:	6,738,241.00	137,586.80	4,607,895.73	68.4%	2,064,464.10	6,672,359.83
Net Revenues over (under) Exp	-	(137,586.80)	(4,607,895.73)		2,064,464.10	(6,672,359.83)
MEDICAL OFFICE BUILDING PROJECT - SPARTANBURG HWY (2074)						
Revenues:	27,607,087.50	27,607,087.50	27,607,087.50	100.0%	-	27,607,087.50
Expenditures:	27,607,087.50	220,881.16	1,728,029.95	6.3%	23,752,512.63	25,480,542.58
Net Revenues over (under) Exp	-	27,386,206.34	25,879,057.55		23,752,512.63	2,126,544.92
PROPERTY ACQUISITION - 2026B LOBS (2085)						
Revenues:	8,620,000.00	8,620,000.00	8,620,000.00	100.0%	-	8,620,000.00
Expenditures:	8,620,000.00	40,987.13	40,987.13	0.5%	-	40,987.13
Net Revenues over (under) Exp	-	8,579,012.87	8,579,012.87		-	8,579,012.87

ENTERPRISE FUNDS						
	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOLID WASTE LANDFILL FUND						
Revenues:	11,339,199.00	845,348.95	6,501,336.47	57.3%	-	6,501,336.47
Expenditures:	11,339,199.00	865,618.67	6,060,890.32	53.5%	3,300,385.00	9,361,275.32
Net Revenues over (under) Exp	-	(20,269.72)	440,446.15		3,300,385.00	(2,859,938.85)
JUSTICE ACADEMY SEWER FUND						
Revenues:	72,091.00	5,973.94	48,687.57	67.5%	-	48,687.57
Expenditures:	72,091.00	2,339.54	36,275.78	50.3%	2,565.00	38,840.78
Net Revenues over (under) Exp	-	3,634.40	12,411.79		2,565.00	9,846.79
ETOWAH COMMUNITY SEWER FUND						
Revenues:	553,480.00	36,609.28	139,369.16	25.2%	-	139,369.16
Expenditures:	553,480.00	19,025.15	129,486.23	23.4%	323,180.00	452,666.23
Net Revenues over (under) Exp	-	17,584.13	9,882.93		323,180.00	(313,297.07)

**HENDERSON COUNTY
CASH BALANCE REPORT
JANUARY 2026**

<u>Fund(s)</u>	<u>12/31/25 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) Expenditures</u>	<u>01/31/26 Ending Cash Balance</u>
General	\$ 122,293,148.11	\$ 22,489,487.06	\$ (19,928,560.65)	\$ 124,854,074.52
Special Revenue	48,307,300.51	5,163,480.32	(9,601,568.97)	\$ 43,869,211.86
Capital Projects	11,158,205.55	2,912,141.21	(3,620,601.35)	\$ 10,449,745.41
Enterprise	1,625,223.64	879,004.12	(868,681.34)	\$ 1,635,546.42
HCPS - Maint. and Repair	6,308,232.78	383,625.00	(774,358.10)	\$ 5,917,499.68
BRCC - Maint. and Repair	5,241,604.81	191,812.50	(93,500.00)	\$ 5,339,917.31
Custodial	<u>6,914,045.84</u>	<u>2,724,775.59</u>	<u>(6,691,685.50)</u>	\$ 2,947,135.93
Total	<u>\$ 201,847,761.24</u>	<u>\$ 34,744,325.80</u>	<u>\$ (41,578,955.91)</u>	
Total cash available as of	1/31/2026			<u>\$ 195,013,131.13</u>