

## **REQUEST FOR BOARD ACTION**

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

**MEETING DATE:** June 3, 2026

**SUBJECT:** County Financial Report and Cash Balance Report – April 2026

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

**ATTACHMENTS:** Yes  
1) April 2026 County Financial Report  
2) April 2026 County Cash Balance Report

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

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

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

- Governing Body – timing of payment of board approved expenditures.
- Dues/Non Profit Contributions – timing of payment of 4<sup>th</sup> quarter board approved appropriations.
- County Manager – 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.
- Animal Services – timing of payment of board approved expenditures.
- Rescue Squad – timing of payment of 4<sup>th</sup> quarter board approved appropriations.
- Planning – timing of payment of board approved expenditures.
- Heritage Museum – timing of payment of board approved expenditures.
- Project Management – timing of payment of board approved expenditures.
- Medical Services – timing of payment of board approved expenditures.
- Mental Health Services – timing of payment of 4<sup>th</sup> quarter board approved appropriations.
- Juvenile Justice Programs – timing of payment of board approved expenditures.
- Public Education – payment of 10 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 receipts and disbursements of approved expenditures in FY26.

**BOARD ACTION REQUESTED:**

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

**Suggested Motion:**

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

HENDERSON COUNTY  
FINANCIAL REPORT  
APRIL 2026

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

General Fund	228,536,192	9,698,934.30	182,423,480.58	79.82%	-	182,423,480.58
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GENERAL FUND EXPENDITURES						
	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL

Governing Body	713,432	32,452.57	609,044.47	85.37%	-	609,044.47
Dues/Non Profit Contributions	1,408,431	329,132.98	1,366,035.67	96.99%	29,894.95	1,395,930.62
County Manager	412,944	87,548.39	344,914.43	83.53%	-	344,914.43
Administrative Services	1,042,667	75,611.21	878,387.76	84.24%	-	878,387.76
Human Resources	1,602,266	110,754.16	1,218,504.10	76.05%	-	1,218,504.10
Elections	1,502,192	42,776.07	768,565.47	51.16%	57,405.56	825,971.03
Finance	1,459,519	90,548.99	1,059,229.62	72.57%	2,120.00	1,061,349.62
County Assessor	2,389,025	140,919.50	1,553,499.35	65.03%	12,439.46	1,565,938.81
Tax Collector	625,023	55,525.67	561,484.32	89.83%	-	561,484.32
Legal	1,153,432	80,372.21	924,336.30	80.14%	-	924,336.30
Register of Deeds	804,235	40,229.78	630,185.32	78.36%	2,416.80	632,602.12
Facility Services	6,938,247	658,162.98	4,869,139.21	70.18%	152,991.77	5,022,130.98
Garage	465,069	35,893.09	356,661.95	76.69%	-	356,661.95
Court Facilities	153,000	11,036.60	112,514.33	73.54%	-	112,514.33
Information Technology	6,730,676	378,167.54	4,519,876.79	67.15%	589,960.53	5,109,837.32
Sheriff Department	26,970,171	2,524,106.29	21,008,036.74	77.89%	376,771.41	21,384,808.15
Detention Facility	7,255,267	667,701.06	5,690,428.30	78.43%	67,421.22	5,757,849.52
Emergency Management	2,263,426	(60,384.49)	1,355,170.74	59.87%	127,951.70	1,483,122.44
Fire Services	1,274,999	116,637.38	836,863.35	65.64%	48,666.35	885,529.70
Building Services	1,933,820	200,574.82	1,578,423.24	81.62%	8,061.82	1,586,485.06
Wellness Clinic	1,551,790	100,399.47	1,171,527.33	75.50%	36,669.77	1,208,197.10
Emergency Medical Services	14,920,361	1,904,476.49	12,271,248.28	82.24%	46,557.31	12,317,805.59
Animal Services	1,006,894	88,229.94	841,245.54	83.55%	5,647.42	846,892.96
Rescue Squad	821,888	206,019.46	821,888.00	100.00%	-	821,888.00
Forestry Services	131,219	10,010.25	52,009.67	39.64%	-	52,009.67
Soil & Water	1,954,052	97,931.70	499,336.20	25.55%	68,325.00	567,661.20
Planning	1,418,811	151,050.31	1,204,479.20	84.89%	29,760.00	1,234,239.20
Code Enforcement	368,640	26,012.11	291,292.55	79.02%	4,200.00	295,492.55
Site Development	247,581	16,898.41	186,456.03	75.31%	-	186,456.03
Heritage Museum	100,000	25,000.00	100,000.00	100.00%	-	100,000.00
Cooperative Extension	794,654	57,244.37	593,169.38	74.64%	-	593,169.38
Project Management	412,211	82,706.24	363,038.67	88.07%	-	363,038.67
Economic Development	2,152,642	108,500.00	434,000.00	20.16%	-	434,000.00
Public Health	14,320,548	844,500.53	9,528,770.23	66.54%	1,495,356.04	11,024,126.27
Environmental Health	2,051,804	127,101.65	1,518,573.74	74.01%	25.71	1,518,599.45
H&CC Block Grant	863,502	69,492.25	627,042.00	72.62%	-	627,042.00
Medical Services - Autopsies	95,000	14,475.00	94,300.00	99.26%	-	94,300.00
Strategic Behavioral Health	611,929	25,119.85	349,733.93	57.15%	41,099.00	390,832.93
Mental Health Services	528,612	132,153.00	528,612.00	100.00%	-	528,612.00
Rural Transportation Assist Program	201,384	16,448.48	153,980.50	76.46%	-	153,980.50
Social Services	25,321,619	1,746,825.98	18,960,117.14	74.88%	88,960.69	19,049,077.83
Juvenile Justice Programs	346,020	35,383.00	302,966.02	87.56%	-	302,966.02
Veterans Services	343,766	25,883.36	267,407.15	77.79%	1,360.96	268,768.11
Library	4,630,514	321,362.48	3,707,097.73	80.06%	109,982.17	3,817,079.90
Recreation	3,786,245	319,694.23	2,893,901.33	76.43%	99,700.46	2,993,601.79
Public Education	43,641,463	4,305,812.97	42,683,129.70	97.80%	-	42,683,129.70
Debt Service	18,122,261	-	10,375,092.61	57.25%	-	10,375,092.61
Non-Departmental	5,155,445	322,122.47	2,949,581.26	57.21%	-	2,949,581.26
Interfund Transfers	15,537,496	1,836,142.17	13,922,501.70	89.61%	-	13,922,501.70
TOTAL	228,536,192	18,634,762.97	177,933,799.35	77.86%	3,503,746.10	181,437,545.45

Net Revenues over (under) Exp.	-	(8,935,828.67)	4,489,681.23			985,935.13
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HENDERSON COUNTY  
FINANCIAL REPORT  
APRIL 2026

APPROPRIATIONS DETAIL						
	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b><i>SOCIAL SERVICES</i></b>						
Staff Operations	21,098,120	1,452,870.08	16,200,745.09	76.79%	13,436.74	16,214,181.83
Federal & State Programs	4,123,499	290,314.94	2,703,138.69	65.55%	75,523.95	2,778,662.64
General Assistance	100,000	3,640.96	56,233.36	56.23%	-	56,233.36
<b>TOTAL</b>	<b>25,321,619</b>	<b>1,746,825.98</b>	<b>18,960,117.14</b>		<b>88,960.69</b>	<b>19,049,077.83</b>
<b><i>EDUCATION</i></b>						
Schools Current/Capital Expense	37,891,463	3,826,646.30	37,891,463.00	100.00%	-	37,891,463.00
Blue Ridge Community College	5,750,000	479,166.67	4,791,666.70	83.33%	-	4,791,666.70
<b>TOTAL</b>	<b>43,641,463</b>	<b>4,305,812.97</b>	<b>42,683,129.70</b>		<b>-</b>	<b>42,683,129.70</b>
<b><i>DEBT SERVICE</i></b>						
Public Schools	9,440,800	-	4,383,514.28	46.43%	-	4,383,514.28
Blue Ridge Community College	3,144,577	-	1,776,896.03	56.51%	-	1,776,896.03
Henderson County	4,910,918	-	3,991,677.79	81.28%	-	3,991,677.79
<b>TOTAL</b>	<b>17,496,295</b>	<b>-</b>	<b>10,152,088.10</b>		<b>-</b>	<b>10,152,088.10</b>
<b><i>INTERFUND TRANSFERS</i></b>						
Capital Projects Fund	1,439,038	1,255,704.67	1,405,704.70	97.68%	-	1,405,704.70
Capital Reserve Fund	6,712,422	-	6,712,422.00	100.00%	-	6,712,422.00
Fire Districts Fund	60,000	5,000.00	50,000.00	83.33%	-	50,000.00
HCPS MRTS	4,603,500	383,625.00	3,836,250.00	83.33%	-	3,836,250.00
BRCC MRTS	2,301,750	191,812.50	1,918,125.00	83.33%	-	1,918,125.00
Solid Waste	420,786	-	-	0.00%	-	-
<b>TOTAL</b>	<b>15,537,496</b>	<b>1,836,142.17</b>	<b>13,922,501.70</b>		<b>-</b>	<b>13,922,501.70</b>

HENDERSON COUNTY  
FINANCIAL REPORT  
APRIL 2026

SPECIAL REVENUE FUNDS						
	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>FIRE DISTRICTS FUND</b>						
Revenues:	17,285,114	223,825.55	17,473,100.29	101.09%	-	17,473,100.29
Expenditures:	17,285,114	254,509.59	17,223,094.45	99.64%	-	17,223,094.45
Net Revenues over (under) Exp	-	(30,684.04)	250,005.84		-	250,005.84
<b>REVALUATION RESERVE FUND</b>						
Revenues:	1,309,290	98,447.54	1,241,477.73	94.82%	-	1,241,477.73
Expenditures:	1,309,290	85,113.76	1,092,881.70	83.47%	1,736.78	1,094,618.48
Net Revenues over (under) Exp	-	13,333.78	148,596.03		1,736.78	146,859.25
<b>EMERGENCY TELEPHONE SYSTEM (911) FUND</b>						
Revenues:	302,500	25,120.67	230,714.20	76.27%	-	230,714.20
Expenditures:	302,500	2,144.67	231,477.27	76.52%	-	231,477.27
Net Revenues over (under) Exp	-	22,976.00	(763.07)		-	(763.07)
<b>PUBLIC TRANSIT FUND</b>						
Revenues:	1,758,861	2,716.23	445,147.06	25.31%	-	445,147.06
Expenditures:	1,758,861	80,147.12	708,761.18	40.30%	431,385.71	1,140,146.89
Net Revenues over (under) Exp	-	(77,430.89)	(263,614.12)		431,385.71	(694,999.83)
<b>MISC. OTHER GOVERNMENTAL ACTIVITIES</b>						
Revenues:	954,000	54,822.60	511,447.67	53.61%	-	511,447.67
Expenditures:	954,000	47,254.25	472,404.80	49.52%	-	472,404.80
Net Revenues over (under) Exp	-	7,568.35	39,042.87		-	39,042.87
<b>ARPA FUND</b>						
Revenues:	536,051	42,665.96	553,041.23	103.17%	-	553,041.23
Expenditures:	536,051	-	-	0.00%	50,000.00	50,000.00
Net Revenues over (under) Exp	-	42,665.96	553,041.23		50,000.00	503,041.23
<b>OPIOID FUND</b>						
Revenues:	1,339,390	161,020.64	354,940.72	26.50%	-	354,940.72
Expenditures:	1,339,390	50,760.03	528,317.05	39.44%	203,213.96	731,531.01
Net Revenues over (under) Exp	-	110,260.61	(173,376.33)		203,213.96	(376,590.29)
<b>HURRICANE HELENE</b>						
Revenues:	78,073,550	\$ -	\$ 43,205,863.07	55.34%	\$ -	\$ 43,205,863.07
Expenditures:	78,073,550	\$ 1,248,808.29	\$ 54,901,548.48	70.32%	\$ 3,805,416.92	\$ 58,706,965.40
Net Revenues over (under) Exp	-	\$ (1,248,808.29)	\$ (11,695,685.41)		\$ 3,805,416.92	\$ (15,501,102.33)
CAPITAL PROJECTS						
	REVISED BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>JUDICIAL CENTER PROJECT - DETENTION (2064)</b>						
Revenues:	78,625,813	213,146.36	79,947,960.37	101.68%	-	79,947,960.37
Expenditures:	78,625,813	4,391,038.58	15,704,705.99	19.97%	57,829,137.96	73,533,843.95
Net Revenues over (under) Exp	-	(4,177,892.22)	64,243,254.38		57,829,137.96	6,414,116.42
<b>JUDICIAL CENTER PROJECT - COURTHOUSE (2086)</b>						
Revenues:	6,788,241	-	-	0.00%	-	-
Expenditures:	6,788,241	170,885.48	4,900,443.01	72.19%	1,850,851.34	6,751,294.35
Net Revenues over (under) Exp	-	(170,885.48)	(4,900,443.01)		1,850,851.34	(6,751,294.35)
<b>MEDICAL OFFICE BUILDING PROJECT - SPARTANBURG HWY (2074)</b>						
Revenues:	27,607,087	146,241.49	27,761,450.91	100.56%	-	27,761,450.91
Expenditures:	27,607,087	1,247,356.90	5,480,614.79	19.85%	20,494,463.27	25,975,078.06
Net Revenues over (under) Exp	-	(1,101,115.41)	22,280,836.12		20,494,463.27	1,786,372.85

HENDERSON COUNTY  
FINANCIAL REPORT  
APRIL 2026

ENTERPRISE FUNDS						
	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b><i>SOLID WASTE LANDFILL FUND</i></b>						
Revenues:	12,187,531	737,401.09	9,133,241.33	74.94%	-	9,133,241.33
Expenditures:	12,187,531	1,023,795.22	8,539,452.94	70.07%	1,685,313.18	10,224,766.12
<b>Net Revenues over (under) Exp</b>	-	<b>(286,394.13)</b>	<b>593,788.39</b>		<b>1,685,313.18</b>	<b>(1,091,524.79)</b>
<b><i>JUSTICE ACADEMY SEWER FUND</i></b>						
Revenues:	72,091	6,082.51	67,018.99	92.96%	-	67,018.99
Expenditures:	72,091	3,354.07	45,254.08	62.77%	2,565.00	47,819.08
<b>Net Revenues over (under) Exp</b>	-	<b>2,728.44</b>	<b>21,764.91</b>		<b>(2,565.00)</b>	<b>19,199.91</b>
<b><i>ETOWAH COMMUNITY SEWER FUND</i></b>						
Revenues:	553,480	76,220.46	251,972.26	45.53%	-	251,972.26
Expenditures:	553,480	107,145.72	305,642.44	55.22%	196,860.00	502,502.44
<b>Net Revenues over (under) Exp</b>	-	<b>(30,925.26)</b>	<b>(53,670.18)</b>		<b>(196,860.00)</b>	<b>(250,530.18)</b>

**HENDERSON COUNTY  
CASH BALANCE REPORT  
APRIL 2026**

<b><u>Fund(s)</u></b>	<b><u>03/31/26 Beg. Cash Balance</u></b>	<b><u>Debits Revenues</u></b>	<b><u>(Credits) Expenditures</u></b>	<b><u>04/30/26 Ending Cash Balance</u></b>
General	\$ 116,421,072.69	\$ 7,011,219.67	\$ (18,676,083.61)	\$ 104,756,208.75
Special Revenue	48,347,615.58	603,849.40	(3,592,663.47)	\$ 45,358,801.51
Capital Projects	9,406,429.46	8,292,852.17	(8,777,772.06)	\$ 8,921,509.57
Enterprise	2,033,651.73	835,161.87	(1,151,973.93)	\$ 1,716,839.67
HCPS - Maint. and Repair	6,684,749.68	383,625.00	(573,431.00)	\$ 6,494,943.68
BRCC - Maint. and Repair	5,723,542.31	191,812.50	(135,088.85)	\$ 5,780,265.96
Custodial	<u>621,183.43</u>	<u>374,206.39</u>	<u>(406,852.03)</u>	\$ 588,537.79
Total	<u>\$ 189,238,244.88</u>	<u>\$ 17,692,727.00</u>	<u>\$ (33,313,864.95)</u>	
<b>Total cash available as of</b>	<b>4/30/2026</b>			<b><u>\$ 173,617,106.93</u></b>