REQUEST FOR BOARD ACTION

HENDERSON COUNTY
BOARD OF COMMISSIONERS

MEETING DATE: September 8, 2026

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

PRESENTER: Randall L. Cox, Finance Director

ATTACHMENTS: Yes
1. July 2026 County Financial and Cash Balance Reports

SUMMARY OF REQUEST:

Attached for the Board's review and approval are the July 2026 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 payment of 1st quarter board approved appropriations.
- County Manger – timing of payment of board approved expenditures.
- Administrative Services – timing of payment of board approved expenditures.
- Human Resources – timing of payment of board approved expenditures.
- Elections – timing of payment of board approved expenditures.
- Finance – timing of payment of board approved expenditures.
- County Assessor – 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.
- Sheriff – timing of payment of board approved expenditures.
- Detention – timing of payment of board approved expenditures.
- Emergency Management – timing of payment of board approved expenditures.
- Building Services – timing of payment of board approved expenditures.
- Wellness Clinic – timing of payment of board approved expenditures.
- Emergency Medical Services – timing of payment of board approved expenditures.
- Animal Services – timing of payment of board approved expenditures.
- Rescue Squad – timing of payment of 1st quarter board approved appropriations.
- Soil & Water – timing of payment of board approved expenditures.
- Planning - timing of payment of board approved expenditures.
- Code Enforcement – timing of payment of board approved expenditures.

- Site Development – timing of payment of board approved expenditures.
- Heritage Museum - timing of payment of 1st quarter board approved appropriations.
- Cooperative Extension – timing of payment of board approved expenditures.
- Project Management - timing of payment of board approved expenditures.
- Public Health – timing of payment of board approved expenditures.
- Environmental Health – timing of payment of board approved expenditures.
- H&CC Block Grant – timing of payment of board approved expenditures.
- Strategic Behavioral Health – timing of payment of board approved expenditures.
- Mental Health Services – timing of payment of 4th quarter board approved appropriations.
- Social Services – timing of payment of board approved expenditures.
- Veterans 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 1 of 10 annual appropriations made to public school system.

Year to Date Net Revenues under Expenditures for the Revaluation Reserve Fund is due to timing of receipts and disbursements of approved expenditures in FY27.

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 FY27.

Year to Date Net Revenues under Expenditures for the Opioid Fund is due to timing of receipts and disbursements of approved expenditures in FY27.

Year to Date Net Revenues under Expenditures for the Hurricane Helene Fund is due to timing of expenditures and receipt of FEMA reimbursements in FY27.

BOARD ACTION REQUESTED:

Request that the Board consider approving the County’s July 2026 Financial Reports as presented.

Suggested Motion:

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

HENDERSON COUNTY
FINANCIAL REPORT
JULY 2026

GENERAL FUND REVENUES	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
General Fund	244,860,899	4,821,613.94	4,821,613.94	1.97%	-	4,821,613.94

GENERAL FUND EXPENDITURES	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
Governing Body	773,308	55,820.93	55,820.93	7.22%	-	55,820.93
Dues/Non Profit Contributions	1,203,879	247,242.56	247,242.56	20.54%	669,750.00	916,992.56
County Manager	436,731	38,774.83	38,774.83	8.88%	-	38,774.83
Administrative Services	1,298,526	148,102.64	148,102.64	11.41%	7,000.00	155,102.64
Human Resources	1,674,727	183,486.19	183,486.19	10.96%	-	183,486.19
Elections	1,307,808	131,170.32	131,170.32	10.03%	62,000.00	193,170.32
Finance	1,495,164	164,813.24	164,813.24	11.02%	-	164,813.24
County Assessor	2,340,318	270,904.21	270,904.21	11.58%	40,000.00	310,904.21
Tax Collector	776,234	80,904.76	80,904.76	10.42%	-	80,904.76
Legal	1,119,369	183,818.12	183,818.12	16.42%	-	183,818.12
Register of Deeds	926,525	81,888.02	81,888.02	8.84%	45,296.00	127,184.02
Facility Services	6,408,010	381,605.45	381,605.45	5.96%	426,693.64	808,299.09
Garage	489,363	28,511.18	28,511.18	5.83%	-	28,511.18
Court Facilities	153,000	6,558.18	6,558.18	4.29%	-	6,558.18
Information Technology	6,907,799	1,263,102.76	1,263,102.76	18.29%	515,627.75	1,778,730.51
Sheriff Department	30,724,842	3,260,668.17	3,260,668.17	10.61%	190,362.14	3,451,030.31
Detention Facility	8,497,132	916,877.88	916,877.88	10.79%	569,750.31	1,486,628.19
Emergency Management	1,483,740	176,073.67	176,073.67	11.87%	10,228.08	186,301.75
Fire Services	1,371,046	105,714.17	105,714.17	7.71%	5,900.00	111,614.17
Building Services	2,300,578	213,340.33	213,340.33	9.27%	-	213,340.33
Wellness Clinic	1,507,802	137,748.12	137,748.12	9.14%	73,341.87	211,089.99
Emergency Medical Services	15,269,336	1,623,492.82	1,623,492.82	10.63%	142,550.84	1,766,043.66
Animal Services	1,059,068	120,157.86	120,157.86	11.35%	59,778.70	179,936.56
Rescue Squad	862,982	220,389.15	220,389.15	25.54%	-	220,389.15
Forestry Services	113,992	-	-	0.00%	113,992.00	113,992.00
Soil & Water	619,533	73,730.35	73,730.35	11.90%	13,000.00	86,730.35
Planning	1,471,154	168,936.30	168,936.30	11.48%	4,464.00	173,400.30
Code Enforcement	418,598	42,178.79	42,178.79	10.08%	-	42,178.79
Site Development	246,177	27,732.14	27,732.14	11.27%	-	27,732.14
Heritage Museum	75,000	18,750.00	18,750.00	25.00%	56,250.00	75,000.00
Cooperative Extension	839,732	70,325.78	70,325.78	8.37%	6,750.00	77,075.78
Project Management	385,242	46,100.97	46,100.97	11.97%	-	46,100.97
Economic Development	1,740,035	121,500.00	121,500.00	6.98%	467,000.00	588,500.00
Public Health	11,718,399	1,243,377.35	1,243,377.35	10.61%	1,662,175.47	2,905,552.82
Environmental Health	2,126,544	224,261.05	224,261.05	10.55%	-	224,261.05
H&CC Block Grant	863,402	72,319.25	72,319.25	8.38%	-	72,319.25
Medical Services - Autopsies	95,000	-	-	0.00%	-	-
Strategic Behavioral Health	622,292	61,515.32	61,515.32	9.89%	15,448.40	76,963.72
Mental Health Services	528,612	132,153.00	132,153.00	25.00%	-	132,153.00
Rural Transportation Assist Program	201,384	-	-	0.00%	-	-
Social Services	25,599,608	2,640,113.17	2,640,113.17	10.31%	71,198.70	2,711,311.87
Juvenile Justice Programs	386,020	21,744.00	21,744.00	5.63%	-	21,744.00
Veterans Services	353,895	42,337.54	42,337.54	11.96%	11,250.00	53,587.54
Library	4,692,770	594,837.84	594,837.84	12.68%	460,358.22	1,055,196.06
Recreation	3,898,302	516,171.14	516,171.14	13.24%	250,272.90	766,444.04
Public Education	46,230,000	4,581,333.33	4,581,333.33	9.91%	-	4,581,333.33
Debt Service	32,574,159	-	-	0.00%	-	-
Non-Departmental	1,386,145	-	-	0.00%	-	-
Interfund Transfers	17,287,617	1,357,301.42	1,357,301.42	7.85%	-	1,357,301.42
TOTAL	**244,860,899**	**22,097,884.30**	**22,097,884.30**	9.02%	**5,950,439.02**	**28,048,323.32**
Net Revenues over (under) Exp.	**-**	**(17,276,270.36)**	**(17,276,270.36)**			**(23,226,709.38)**

HENDERSON COUNTY
FINANCIAL REPORT
JULY 2026

APPROPRIATIONS DETAIL	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOCIAL SERVICES						
Staff Operations	21,830,620	2,456,831.81	2,456,831.81	11.25%	22,640.70	2,479,472.51
Federal & State Programs	3,668,988	176,288.73	176,288.73	4.80%	48,558.00	224,846.73
General Assistance	100,000	6,992.63	6,992.63	6.99%	-	6,992.63
TOTAL	**25,599,608**	**2,640,113.17**	**2,640,113.17**		**71,198.70**	**2,711,311.87**
EDUCATION						
Schools Current/Capital Expense	40,480,000	4,085,500.00	4,085,500.00	10.09%	-	4,085,500.00
Blue Ridge Community College	5,750,000	495,833.33	495,833.33	8.62%	-	495,833.33
TOTAL	**46,230,000**	**4,581,333.33**	**4,581,333.33**		**-**	**4,581,333.33**
DEBT SERVICE						
Public Schools	7,480,757	-	-	0.00%	-	-
Blue Ridge Community College	2,244,834	-	-	0.00%	-	-
Henderson County	17,904,001	-	-	0.00%	-	-
Hospital Debt Service	4,944,567	-	-	0.00%	-	-
TOTAL	**32,574,159**	**-**	**-**		**-**	**-**
INTERFUND TRANSFERS						
Capital Reserve Fund	9,122,367	760,197.25	760,197.25	8.33%	-	760,197.25
Fire Districts Fund	60,000	5,000.00	5,000.00	8.33%	-	5,000.00
Capital Projects Fund	200,000	16,666.67	16,666.67	8.33%	-	16,666.67
HCPS MRTS	4,603,500	383,625.00	383,625.00	8.33%	-	383,625.00
BRCC MRTS	2,301,750	191,812.50	191,812.50	8.33%	-	191,812.50
Solid Waste	1,000,000	-	-	0.00%	-	-
TOTAL	**17,287,617**	**1,357,301.42**	**1,357,301.42**		**-**	**1,357,301.42**

HENDERSON COUNTY
FINANCIAL REPORT
JULY 2026

SPECIAL REVENUE FUNDS	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
FIRE DISTRICTS FUND						
Revenues:	18,533,335	100,620.42	100,620.42	0.54%	-	100,620.42
Expenditures:	18,533,335	-	-	0.00%	-	-
Net Revenues over (under) Exp	**-**	**100,620.42**	**100,620.42**		**-**	**100,620.42**
REVALUATION RESERVE FUND						
Revenues:	1,256,832	115,904.08	115,904.08	9.22%	-	115,904.08
Expenditures:	1,256,832	182,007.22	182,007.22	14.48%	41,843.39	223,850.61
Net Revenues over (under) Exp	**-**	**(66,103.14)**	**(66,103.14)**		**41,843.39**	**(107,946.53)**
EMERGENCY TELEPHONE SYSTEM (911) FUND						
Revenues:	638,234	2,296.35	2,296.35	0.36%	-	2,296.35
Expenditures:	638,234	93,254.90	93,254.90	14.61%	1,500.00	94,754.90
Net Revenues over (under) Exp	**-**	**(90,958.55)**	**(90,958.55)**		**1,500.00**	**(92,458.55)**
PUBLIC TRANSIT FUND						
Revenues:	1,752,531	8,191.29	8,191.29	0.47%	-	8,191.29
Expenditures:	1,752,531	-	-	0.00%	213,523.95	213,523.95
Net Revenues over (under) Exp	**-**	**8,191.29**	**8,191.29**		**213,523.95**	**(205,332.66)**
MISC. OTHER GOVERNMENTAL ACTIVITIES						
Revenues:	954,000	50,088.87	50,088.87	5.25%	-	50,088.87
Expenditures:	954,000	2,507.12	2,507.12	0.26%	-	2,507.12
Net Revenues over (under) Exp	**-**	**47,581.75**	**47,581.75**		**-**	**47,581.75**
ARPA FUND						
Revenues:	-	52,328.20	52,328.20	0.00%	-	52,328.20
Expenditures:	-	-	-	0.00%	50,000.00	50,000.00
Net Revenues over (under) Exp	**-**	**52,328.20**	**52,328.20**		**50,000.00**	**2,328.20**
OPIOID FUND						
Revenues:	1,257,227	19,527.34	19,527.34	1.55%	-	19,527.34
Expenditures:	1,257,227	82,929.67	82,929.67	6.60%	360,814.18	443,743.85
Net Revenues over (under) Exp	**-**	**(63,402.33)**	**(63,402.33)**		**360,814.18**	**(424,216.51)**
HURRICANE HELENE						
Revenues:	78,953,941	1,173,409.91	44,753,184.87	56.68%	-	44,753,184.87
Expenditures:	78,953,941	4,516.85	66,737,108.67	84.53%	1,043,869.49	67,780,978.16
Net Revenues over (under) Exp	**-**	**1,168,893.06**	**(21,983,923.80)**		**$ 1,043,869.49**	**$ (23,027,793.29)**

CAPITAL PROJECTS	REVISED BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
JUDICIAL CENTER PROJECT - DETENTION (2064)						
Revenues:	78,625,813	188,758.49	80,534,126.50	102.43%	-	80,534,126.50
Expenditures:	78,625,813	673.81	25,470,741.52	32.39%	48,294,090.64	73,764,832.16
Net Revenues over (under) Exp	**-**	**188,084.68**	**55,063,384.98**		**48,294,090.64**	**6,769,294.34**
JUDICIAL CENTER PROJECT - COURTHOUSE (2086)						
Revenues:	100,484,933	556,057.98	101,089,688.54	100.60%	-	101,089,688.54
Expenditures:	100,484,933	-	5,989,144.26	5.96%	86,026,190.18	92,015,334.44
Net Revenues over (under) Exp	**-**	**556,057.98**	**95,100,544.28**		**86,026,190.18**	**9,074,354.10**
MEDICAL OFFICE BUILDING PROJECT - SPARTANBURG HWY (2074)						
Revenues:	27,607,087	121,148.24	28,018,089.32	101.49%	-	28,018,089.32
Expenditures:	27,607,087	-	10,197,354.52	36.94%	15,828,751.94	26,026,106.46
Net Revenues over (under) Exp	**-**	**121,148.24**	**17,820,734.80**		**15,828,751.94**	**1,991,982.86**

HENDERSON COUNTY
FINANCIAL REPORT
JULY 2026

ENTERPRISE FUNDS	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOLID WASTE LANDFILL FUND						
Revenues:	13,873,887	2,396,075.29	2,396,075.29	17.27%	-	2,396,075.29
Expenditures:	13,873,887	335,626.39	335,626.39	2.42%	7,808,343.97	8,143,970.36
Net Revenues over (under) Exp	**-**	**2,060,448.90**	**2,060,448.90**		**7,808,343.97**	**(5,747,895.07)**
JUSTICE ACADEMY SEWER FUND						
Revenues:	67,114	6,610.17	6,610.17	9.85%	-	6,610.17
Expenditures:	67,114	341.17	341.17	0.51%	17,512	17,853.25
Net Revenues over (under) Exp	**-**	**6,269.00**	**6,269.00**		**(17,512.08)**	**(11,243.08)**
ETOWAH COMMUNITY SEWER FUND						
Revenues:	418,320	37,250.29	37,250.29	8.90%	-	37,250.29
Expenditures:	418,320	5,341.97	5,341.97	1.28%	175,697.50	181,039.47
Net Revenues over (under) Exp	**-**	**31,908.32**	**31,908.32**		**(175,697.50)**	**(143,789.18)**

HENDERSON COUNTY
CASH BALANCE REPORT
JULY 2026

Fund(s)	06/30/26 Beg. Cash Balance	Debits Revenues	(Credits) Expenditures	07/31/26 Ending Cash Balance
General	$ 95,238,198.40	$ 10,420,016.82	$ (21,977,773.20)	$ 83,680,442.02
Special Revenue	42,201,005.33	2,645,607.29	(5,660,728.61)	$ 39,185,884.01
Capital Projects	13,482,564.12	13,142,431.63	(12,519,744.13)	$ 14,105,251.62
Enterprise	1,009,821.97	3,202,296.75	(1,169,119.76)	$ 3,042,998.96
HCPS - Maint. and Repair	7,129,129.76	383,625.00	-	$ 7,512,754.76
BRCC - Maint. and Repair	6,163,890.96	191,812.50	-	$ 6,355,703.46
Custodial	583,995.90	410,493.49	(392,489.73)	$ 601,999.66
Total	$ 165,808,606.44	$ 30,396,283.48	$ (41,719,855.43)	
Total cash available as of	**7/31/2026**			**$ 154,485,034.49**