



County Manager's Budget Message

FY 2025 – 2026

Monday, May 5, 2025

Dear Chairman Lapsley, Vice-Chair Edney, Commissioner McCall, Commissioner Franklin, and Commissioner Egolf,

The Budget is balanced and submitted in accordance with NCGS §159-11.

Our County is in a strong fiscal position. I am proud to deliver the FY 2025-2026 Budget to the Board of Commissioners for your consideration.

This last year in Henderson County was nearly unprecedented. I say nearly, because a storm similar in strength and with similar outcomes passed over the County almost 100 years previous in 1916. The County was not as populated as now, and a full account of that damaging storm does not exist.

It can be found in Frank Fitzsimmon's book, that during the 1916 storm, the City of Hendersonville was an island for days and that the Hickory Nut Gorge was scoured so badly that some properties ceased to exist entirely. Similar damage was reported throughout the region and can be found in a history of that event produced by the Southern Railroad. The memory of that storm shaped our past, and many lessons from their recovery inform us today, as we confront our own future.

In spite of the historic disaster, the County achieved the Board's priorities outlined in the FY 2024-2025 budget. The renovation of the VFW was completed, along

with the Fletcher EMS base project. Security projects at Upward Elementary and West Henderson High Schools also came to a successful conclusion.

The County secured the Etowah Sewer system and voted to move forward with the Clear Creek Sewer system. At the same time, the Board approved and began work on a sports complex at Berkley Mills Park. Similarly, the Ecusta Trail phase one will be completed by the end of the fiscal year, along with the Mills River Tower project.

Design also continued for the Judicial Complex, with the Detention portion to be bid in June of this year. This represents the largest capital project in the County's history and will continue to be a part of our budget discussions for many years to come.

The FY 2025-2026 Budget has three main priorities. The first is to fund the recovery work needed in the County. The second is to provide a secure community by investing in public safety and resilient infrastructure. The third is to provide stability for the local taxpayer as much as possible.

This is a non-expansion budget. The recommended tax rate remains **\$0.431 per one hundred dollars** of valuation. Positions and projects that are funded are realized through the growth of the tax base.

At the direction of the Board, this budget fully funds the positions and resources necessary to secure Federal and State grant funding to harden and relocate key safety infrastructure, along with other necessary positions to increase our ability to recover.

In previous fiscal years the Board of Commissioners set a conservative fund balance policy. That policy served the citizens well during the disaster, allowing our staff to secure needed supplies at critical moments, all while keeping commitments to our partners at Henderson County Public Schools and Blue Ridge Community College. This budget retains that policy, maintaining the Board's 12% Fund Balance policy. It also fully funds debt service for future capital.

Our employees performed when it mattered the most. Living out our shared commitment to securing our community required difficult decisions, often made alone. Their individual initiative and care made all the difference for many citizens in our community experiencing their darkest moments. This budget fully

funds an adjustment to salaries which will account for the loss in value brought on by inflation and keep up with the rising costs of living in our economy.

Mark Twain is credited as saying that history doesn't repeat itself, but it often rhymes. I believe this is true. This is not the first or the last natural disaster which will impact our home, and we will recover from this one as our citizens did in the past, by hard work, faith and reinvestment in a brighter future. I look forward to working with the Board in the coming year to realize that future.

John Mitchell

County Manager

County Manager's FY 2025-2026 Recommended Budget

The County Manager will present his FY 2025-2026
Recommended Budget during this meeting.

The Board is requested to schedule the Public Hearing on
the FY 2025-2026 Budget for
Monday, June 2, 2025, at 5:30pm.

FY 2025-2026 RECOMMENDED BUDGET

Priorities:

- General Fund recovery post Hurricane Helene
- Non-expansion budget
- Recommended tax rate - \$0.431

BUDGET WORKSHOP – COMMISSIONER PRIORITIES

| | |
|---|-----------------------------------|
| No tax increase | ROD digitization progress |
| Farmland preservation | Wellness expansion |
| Recreation Department funding | Baker Barber Collection progress |
| Land development code update | Clear Creek Sewer system |
| School safety | Helene recovery |
| Agricultural Services building progress | Bus garage project |
| County employee focus | Broadband services |
| Etowah Sewer system | Volunteer Fire Department support |

FY 2025-2026 PROPOSED EXPENDITURES

\$ 213,855,974

FY 2025-2026 PROPOSED EXPENDITURES

| | FY25 REVISED | FY26 RECOMMENDED | \$ VARIANCE | % VARIANCE |
|-------------------|-----------------------|-----------------------|---------------------|---------------|
| County Government | \$ 150,956,658 | \$ 151,994,220 | \$ 1,037,562 | 0.7% |
| HC Public Schools | | | | |
| Current/Capital | \$ 36,628,000 | \$ 36,628,000 | \$ - | 0.0% |
| Debt Service | \$ 11,506,933 | \$ 9,440,800 | \$ (2,066,133) | -18.0% |
| MRTS | \$ 3,603,500 | \$ 4,603,500 | \$ 1,000,000 | 27.8% |
| BRCC | | | | |
| Current | \$ 5,750,000 | \$ 5,750,000 | \$ - | 0.0% |
| Debt Service | \$ 3,218,681 | \$ 3,137,704 | \$ (80,977) | -2.5% |
| BRCC - MRTS | \$ 2,301,750 | \$ 2,301,750 | \$ - | 0.0% |
| TOTAL | \$ 213,965,522 | \$ 213,855,974 | \$ (109,548) | -0.05% |

FY 2025-2026 RECOMMENDED BUDGET

FY26 Proposed Expenditures - \$ 213,855,974

FY25 Revised Budget - \$ 213,965,522

\$ Variance = (\$ 109,548)

% Variance = (0.05%)

FY 2025-2026 FUNDING PRIORITIES

| | | |
|----------------|----------------|-----|
| Education | \$ 61,861,754 | 29% |
| Public Safety | \$ 56,124,488 | 26% |
| Human Services | \$ 41,120,350 | 19% |
| | <hr/> | |
| | \$ 159,106,592 | 74% |

FY 2025-2026 RECOMMENDED REVENUES

| | FY 24 Actuals | FY 25 Revised | FY 26 Recommended |
|--|-----------------------|-----------------------|-----------------------|
| Ad Valorem Taxes | \$ 105,376,734 | \$ 104,600,659 | \$ 107,105,845 |
| Local Option Sales Taxes | \$ 41,768,049 | \$ 40,443,719 | \$ 41,768,049 |
| Medicaid Hold Harmless | \$ 4,011,900 | \$ 3,295,891 | \$ 1,500,000 |
| Other Taxes and Licenses | \$ 5,706,140 | \$ 5,316,000 | \$ 1,732,000 |
| Unrestricted Intergovernmental Revenue | \$ 68,846 | \$ 61,000 | \$ 61,000 |
| Restricted Intergovernmental Revenue | \$ 19,342,018 | \$ 21,506,253 | \$ 16,777,933 |
| Permits and Fees | \$ 3,543,796 | \$ 2,278,750 | \$ 2,257,113 |
| Sales and Services | \$ 11,857,147 | \$ 8,456,984 | \$ 8,967,835 |
| Investments Earnings | \$ 5,944,817 | \$ 2,010,000 | \$ 3,010,000 |
| Other Revenues | \$ 2,959,378 | \$ 1,502,647 | \$ 1,569,172 |
| Transfers from Other Funds | \$ 1,839,791 | \$ 829,006 | \$ 8,006,365 |
| Fund Balance Appropriated | \$ - | \$ 23,664,613 | \$ 21,100,662 |
| TOTAL GENERAL FUND REVENUES | \$ 202,418,616 | \$ 213,965,522 | \$ 213,855,974 |

FY 2025-2026 RECOMMEND REVENUES

HURRICANE HELENE IMPACTS

- **Property Tax**
 - Damages to homes and buildings, resulting in reduction in ad valorem property tax valuation
 - Decline in overall growth rate in ad valorem property tax base

- **Sales Tax**
 - Decline in growth in sales tax revenues over last few years
 - Little to no growth in sales tax over prior year's collected taxes

FY 2025-2026 RECOMMENDED BUDGET

| | |
|-----------------------|----------------|
| Proposed Expenditures | \$ 213,855,974 |
| Proposed Revenues* | \$ 192,755,312 |
| Variance | \$ 21,100,662 |

* - Excluding appropriated fund balance

FY 2025-2026 RECOMMENDED BUDGET

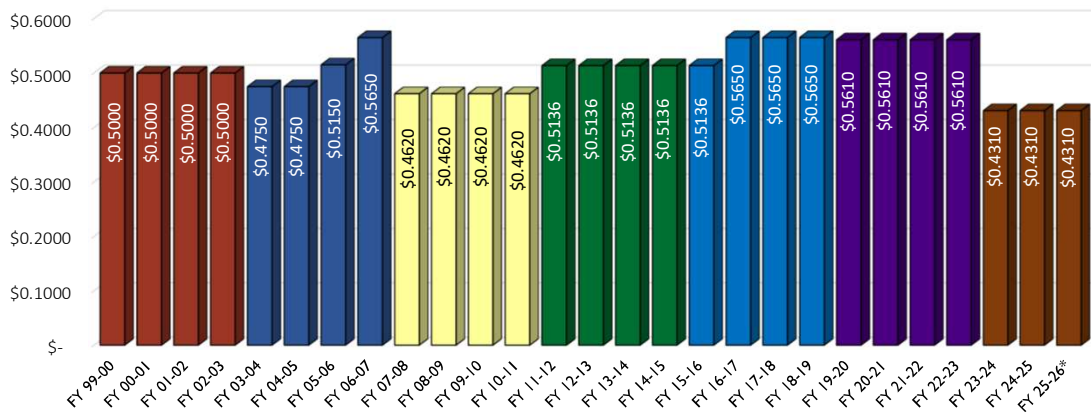
FY26 Recommended Budget \$ 213,855,974

Tax Rate \$ 0.431

Fund Balance Appropriated \$ 21,100,662

TAX RATE FY25-26 RECOMMENDED RATE = \$0.431

Historic Tax Rates vs FY26 Recommended

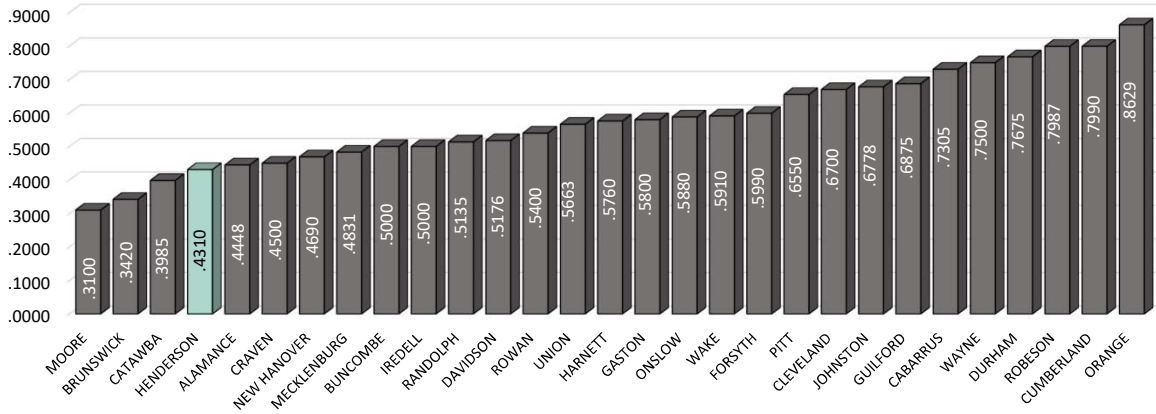


* FY 25-26 Recommended Tax Rate

TAX RATE

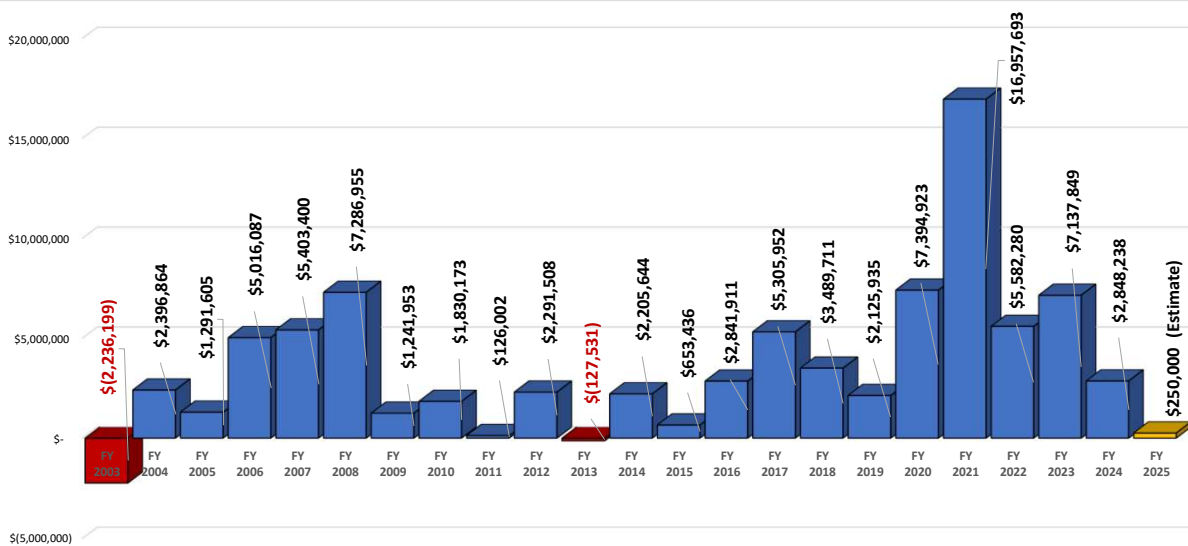
FY25-26 RECOMMENDED RATE = \$0.431

FY26 Henderson County Proposed vs FY25 Adopted Rates for 29 Urban Counties



GENERAL FUND BALANCE

HISTORY OF NET CHANGE





FY 2026 BUDGET PROCESS

- **May 5, 2025 – Regularly Scheduled Meeting**
 - Present County Manager's Recommended Budget to Board of Commissioners
 - Schedule the Public Hearing for Monday, June 2, 2025
- **May 7, 2025 – Advertisement and Publication**
 - Advertise the presentation and publication of the County Manager's Recommended Budget
 - June 2nd Public Hearing
- **May 21, 2025 – Regularly Scheduled Meeting**
 - FY2026 Budget workshop
- **June 2, 2025 – Regularly Schedule Meeting**
 - Public Hearing on the County Manager's Recommended Budget

HENDERSON COUNTY FY 2025-2026

PROPOSED BUDGET - EXPENDITURES

| EDUCATION | FY 2024-2025 | FY 2025-2026 | \$ CHANGE | % CHANGE |
|-----------|-------------------------|--------------------------|----------------------------------|----------------------------------|
| | REVISED EXPENDITURES | PROPOSED EXPENDITURES | FY25 REVISED TO FY26 PROPOSED | FY25 REVISED TO FY26 PROPOSED |

HENDERSON COUNTY PUBLIC SCHOOLS

| | | | | |
|--|---------------------|---------------------|----------------------|--------------|
| Current Expense | \$35,378,000 | \$35,378,000 | \$0 | 0.0% |
| Hendersonville SRO Costs | \$250,000 | \$250,000 | \$0 | 0.0% |
| Capital Expense | \$1,000,000 | \$1,000,000 | \$0 | 0.0% |
| Debt Service | \$11,506,933 | \$9,440,800 | (\$2,066,133) | -18.0% |
| MRTS | \$3,603,500 | \$4,603,500 | \$1,000,000 | 27.8% |
| TOTAL HENDERSON COUNTY PUBLIC SCHOOLS | \$51,738,433 | \$50,672,300 | (\$1,066,133) | -2.1% |

BLUE RIDGE COMMUNITY COLLEGE

| | | | | |
|---|---------------------|---------------------|-------------------|--------------|
| Current Expense | \$5,750,000 | \$5,750,000 | \$0 | 0.0% |
| Debt Service | \$3,218,681 | \$3,137,704 | (\$80,977) | -2.5% |
| MRTS | \$2,301,750 | \$2,301,750 | \$0 | 0.0% |
| TOTAL BLUE RIDGE COMMUNITY COLLEGE | \$11,270,431 | \$11,189,454 | (\$80,977) | -0.7% |

| HENDERSON COUNTY GOVERNMENT | FY 2024-2025 | FY 2025-2026 | \$ CHANGE | % CHANGE |
|-----------------------------|-------------------------|--------------------------|----------------------------------|----------------------------------|
| | REVISED EXPENDITURES | PROPOSED EXPENDITURES | FY25 REVISED TO FY26 PROPOSED | FY25 REVISED TO FY26 PROPOSED |

GENERAL GOVERNMENT

| | | | | |
|-----------------------------------|---------------------|---------------------|----------------------|---------------|
| Governing Body | \$671,803 | \$713,432 | \$41,629 | 6.2% |
| Dues and Non-Profit Contributions | \$1,055,544 | \$1,074,594 | \$19,050 | 1.8% |
| County Administration | \$1,295,747 | \$1,235,508 | (\$60,239) | -4.6% |
| Human Resources | \$1,527,684 | \$1,602,266 | \$74,582 | 4.9% |
| Elections | \$1,241,838 | \$1,502,192 | \$260,354 | 21.0% |
| County Attorney | \$1,107,787 | \$1,153,432 | \$45,645 | 4.1% |
| Register of Deeds | \$788,480 | \$749,300 | (\$39,180) | -5.0% |
| Facility Services / Garage | \$6,786,567 | \$6,803,316 | \$16,749 | 0.2% |
| Court Facilities | \$153,000 | \$153,000 | \$0 | 0.0% |
| Information Technology | \$6,321,223 | \$6,624,616 | \$303,393 | 4.8% |
| Wellness | \$1,533,962 | \$1,551,790 | \$17,828 | 1.2% |
| Non-Departmental Accounts | \$4,655,510 | \$1,376,736 | (\$3,278,774) | -70.4% |
| Transfers From the General Fund | \$1,840,601 | \$500,000 | (\$1,340,601) | -72.8% |
| TOTAL GENERAL GOVERNMENT | \$28,979,746 | \$25,040,182 | (\$3,939,564) | -13.6% |

TAXATION AND FINANCE

| | | | | |
|---|--------------------|--------------------|------------------|-------------|
| Finance | \$1,421,108 | \$1,459,519 | \$38,411 | 2.7% |
| Tax Department (Assessor and Collections) | \$2,778,807 | \$2,845,959 | \$67,152 | 2.4% |
| TOTAL TAXATION AND FINANCE | \$4,199,915 | \$4,305,478 | \$105,563 | 2.5% |

PUBLIC SAFETY

| | | | | |
|--------------------------------------|---------------------|---------------------|--------------------|-------------|
| Sheriff | \$25,964,133 | \$26,183,291 | \$219,158 | 0.8% |
| Detention Facility | \$7,251,349 | \$7,255,267 | \$3,918 | 0.1% |
| Emergency Management / Fire Services | \$2,125,687 | \$3,648,165 | \$1,522,478 | 71.6% |
| Building Services | \$1,863,208 | \$1,933,820 | \$70,612 | 3.8% |
| Emergency Medical Services | \$13,727,556 | \$14,906,523 | \$1,178,967 | 8.6% |
| Animal Services | \$984,647 | \$1,006,894 | \$22,247 | 2.3% |
| Rescue Squad | \$782,750 | \$782,750 | \$0 | 0.0% |
| Code Enforcement Services | \$353,444 | \$368,640 | \$15,196 | 4.3% |
| TOTAL PUBLIC SAFETY | \$53,052,774 | \$56,085,350 | \$3,032,576 | 5.7% |

HENDERSON COUNTY FY 2025-2026

PROPOSED BUDGET - EXPENDITURES

| HENDERSON COUNTY GOVERNMENT | FY 2024-2025 | FY 2025-2026 | \$ CHANGE | % CHANGE |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| | REVISED EXPENDITURES | PROPOSED EXPENDITURES | FY25 REVISED TO FY26 PROPOSED | FY25 REVISED TO FY26 PROPOSED |
| ENVIRONMENTAL PROTECTION | | | | |
| Forestry Services | \$133,168 | \$131,219 | (\$1,949) | -1.5% |
| Cooperative Extension | \$843,323 | \$794,654 | (\$48,669) | -5.8% |
| TOTAL ENVIRONMENTAL PROTECTION | \$976,491 | \$925,873 | (\$50,618) | -5.2% |
| PLANNING & ECONOMIC DEVELOPMENT | | | | |
| Soil & Water Conservation | \$864,198 | \$635,007 | (\$229,191) | -26.5% |
| Site Development | \$234,739 | \$247,581 | \$12,842 | 5.5% |
| Project Management | \$323,173 | \$412,211 | \$89,038 | 27.6% |
| Planning | \$1,123,598 | \$1,250,274 | \$126,676 | 11.3% |
| Heritage Museum | \$100,000 | \$100,000 | \$0 | 0.0% |
| Economic Development | \$2,097,190 | \$2,152,642 | \$55,452 | 2.6% |
| TOTAL PLANNING & ECONOMIC DEVELOPMENT | \$4,742,898 | \$4,797,715 | \$54,817 | 1.2% |
| HUMAN SERVICES | | | | |
| General Public Health | \$14,400,338 | \$11,603,338 | (\$2,797,000) | -19.4% |
| Environmental Health | \$1,889,599 | \$2,051,804 | \$162,205 | 8.6% |
| Home and Community Care Block Grant | \$863,502 | \$863,502 | \$0 | 0.0% |
| Medical Services | \$95,000 | \$95,000 | \$0 | 0.0% |
| Strategic Behavioral Health | \$473,611 | \$506,365 | \$32,754 | 6.9% |
| Mental Health | \$528,612 | \$528,612 | \$0 | 0.0% |
| Rural Operating Assistance Program | \$201,384 | \$201,384 | \$0 | 0.0% |
| Social Services - Admin & General Assistance | \$19,955,443 | \$20,968,566 | \$1,013,123 | 5.1% |
| Social Services - Federal & State Programs | \$4,523,793 | \$3,630,282 | (\$893,511) | -19.8% |
| Juvenile Justice Program | \$306,020 | \$346,020 | \$40,000 | 13.1% |
| Veteran's Services | \$241,124 | \$325,477 | \$84,353 | 35.0% |
| TOTAL HUMAN SERVICES | \$43,478,426 | \$41,120,350 | (\$2,358,076) | -5.4% |
| CULTURAL AND RECREATION | | | | |
| Library | \$4,354,468 | \$4,355,198 | \$730 | 0.0% |
| Recreation | \$3,185,348 | \$3,635,512 | \$450,164 | 14.1% |
| TOTAL CULTURAL AND RECREATION | \$7,539,816 | \$7,990,710 | \$450,894 | 6.0% |
| TOTAL COUNTY GOVERNMENT | \$205,978,930 | \$202,127,412 | (\$3,851,518) | -1.9% |
| DEBT SERVICE | | | | |
| Henderson County | \$7,986,592 | \$11,728,562 | \$3,741,970 | 46.9% |
| TOTAL DEBT SERVICE | \$7,986,592 | \$11,728,562 | \$3,741,970 | 46.9% |
| TOTAL HENDERSON COUNTY GENERAL FUND BUDGET | \$213,965,522 | \$213,855,974 | -\$109,548 | -0.05% |

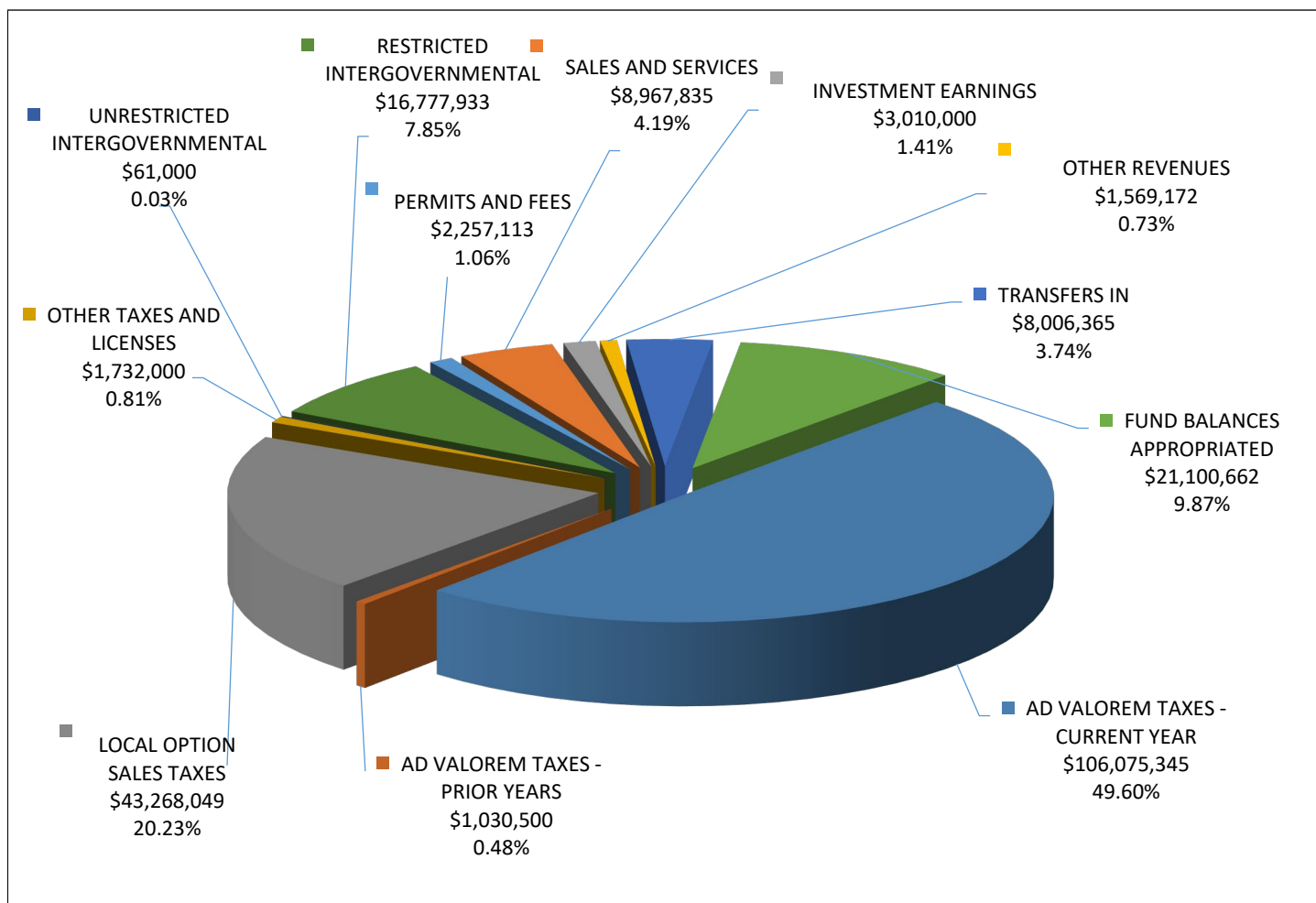
HENDERSON COUNTY FY 2025-2026
PROPOSED BUDGET - EXPENDITURES

| SPECIAL REVENUE AND ENTERPRISE FUNDS | FY 2024-2025 | FY 2025-2026 | \$ CHANGE | % CHANGE |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| | REVISED EXPENDITURES | PROPOSED EXPENDITURES | FY25 REVISED TO FY26 PROPOSED | FY25 REVISED TO FY26 PROPOSED |
| Capital Reserve Fund (21) | \$2,027,269 | \$4,500,000 | \$2,472,731 | 122.0% |
| Reappraisal Reserve Fund (25) | \$1,413,172 | \$1,477,379 | \$64,207 | 4.5% |
| E911 Fund (28) | \$360,945 | \$302,500 | (\$58,445) | -16.2% |
| Public Transit Fund (33) | \$1,549,212 | \$1,758,861 | \$209,649 | 13.5% |
| HCPS - Maintenance/Repairs/Technology/Security (44) | \$3,603,500 | \$4,603,500 | \$1,000,000 | 27.8% |
| BRCC - Maintenance/Repairs/Technology/Security (45) | \$2,301,750 | \$2,301,750 | \$0 | 0.0% |
| Debt Service Fund (50) | \$0 | \$3,000,000 | \$3,000,000 | 0.0% |
| Opioid Settlement Fund (51) | \$1,069,553 | \$1,047,190 | (\$22,363) | -2.1% |
| Solid Waste (60) | \$17,741,959 | \$11,423,039 | (\$6,318,920) | -35.6% |
| Justice Academy Sewer Fund (63) | \$88,038 | \$72,091 | (\$15,947) | -18.1% |
| Etowah Sewer Fund (64) | \$182,602 | \$403,480 | \$220,878 | 121.0% |

HENDERSON COUNTY FY 2025-2026

PROPOSED BUDGET - REVENUES

| GENERAL FUND | FY 2025 ADOPTED BUDGET | FY 2025 REVISED BUDGET | FY 2026 PROPOSED BUDGET |
|------------------------------------|---------------------------|---------------------------|----------------------------|
| AD VALOREM TAXES - CURRENT YEAR | \$103,559,409 | \$103,559,409 | \$106,075,345 |
| AD VALOREM TAXES - PRIOR YEARS | \$1,041,250 | \$1,041,250 | \$1,030,500 |
| LOCAL OPTION SALES TAXES | \$43,739,610 | \$43,739,610 | \$43,268,049 |
| OTHER TAXES AND LICENSES | \$1,616,000 | \$5,316,000 | \$1,732,000 |
| UNRESTRICTED INTERGOVERNMENTAL | \$61,000 | \$61,000 | \$61,000 |
| RESTRICTED INTERGOVERNMENTAL | \$16,996,532 | \$21,506,253 | \$16,777,933 |
| PERMITS AND FEES | \$2,278,750 | \$2,278,750 | \$2,257,113 |
| SALES AND SERVICES | \$8,404,357 | \$8,456,984 | \$8,967,835 |
| INVESTMENT EARNINGS | \$2,010,000 | \$2,010,000 | \$3,010,000 |
| OTHER REVENUES | \$1,435,557 | \$1,502,647 | \$1,569,172 |
| TRANSFERS IN | \$473,611 | \$829,006 | \$8,006,365 |
| FUND BALANCES APPROPRIATED | \$22,925,936 | \$23,664,613 | \$21,100,662 |
| TOTAL GENERAL FUND REVENUES | \$204,542,012 | \$213,965,522 | \$213,855,974 |



HENDERSON COUNTY PUBLIC SCHOOLS
115691

MISSION: The public school system is one comprehensive school district serving the entire County. The mission and system-wide goals are integral to providing exceptional education opportunities to the County's students.

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|------------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Current Expense | \$ 32,878,000 | \$ 35,378,000 | \$ 35,378,000 | 0.0% |
| Hendersonville SRO Costs | \$ 250,000 | \$ 250,000 | \$ 250,000 | 0.0% |
| Capital Expense | \$ 1,500,000 | \$ 1,000,000 | \$ 1,000,000 | 0.0% |
| Debt Service | \$ 11,631,370 | \$ 11,506,933 | \$ 9,440,800 | -18.0% |
| MRTS | \$ 4,603,500 | \$ 3,603,500 | \$ 4,603,500 | 27.8% |
| Total Expenditures | \$ 50,862,870 | \$ 51,738,433 | \$ 50,672,300 | -2.1% |
| Total Revenue | \$ 886,852 | \$ 900,000 | \$ 850,000 | -5.6% |
| Revenue % of Expenditure | 2% | 2% | 2% | |

SIGNIFICANT ISSUES:

| | |
|---|--|
| 1 | As of the printing of the Budget Message, Henderson County Public Schools have not yet submitted an official budget request. It is statutorily required to be submitted by May 15, 2025. |
|---|--|

UNFUNDED BUDGET REQUESTS: (Based on Mid-Year Budget Review presentation)

| | | \$ REQUEST | TRE |
|---|-----------------|-------------------|------------|
| 1 | Current Expense | \$1,250,000 | \$0.00501 |
| 2 | Capital Expense | \$500,000 | \$0.00200 |

HENDERSON COUNTY

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5691 COUNTY SCHOOLS | | | | | | | | |
| 115691 | 569900 | PMTS-AGENC | 250,000.00 | 250,000.00 | 250,000.00 | 250,000.00 | .00 | .00 |
| 115691 | 569906 | CUR EX-SCH | 32,878,000.00 | 35,378,000.00 | 36,628,000.00 | 35,378,000.00 | .00 | .00 |
| 115691 | 569907 | CAP EX-SCH | 1,500,000.00 | 1,000,000.00 | 1,500,000.00 | 1,000,000.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 34,628,000.00 | 36,628,000.00 | 38,378,000.00 | 36,628,000.00 | .00 | .00 |
| TOTAL COUNTY SCHOOLS | | | 34,628,000.00 | 36,628,000.00 | 38,378,000.00 | 36,628,000.00 | .00 | .00 |

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|----------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5911 SCHOOLS DEBT SERVICE | | | | | | | | |
| 115911 | 538100 | PROF SVCS | 18,000.00 | 18,000.00 | 18,000.00 | 18,000.00 | .00 | .00 |
| 115911 | 571002 | 2012REFPRI | 672,000.00 | 650,400.00 | .00 | .00 | .00 | .00 |
| 115911 | 571003 | 2013REFPRN | 825,840.00 | 805,860.00 | 785,140.00 | 785,140.00 | .00 | .00 |
| 115911 | 571005 | 2016ALOBPR | 975,000.00 | 975,000.00 | 975,000.00 | 975,000.00 | .00 | .00 |
| 115911 | 571007 | 2018ALOBPR | 1,220,000.00 | 1,220,000.00 | 1,220,000.00 | 1,220,000.00 | .00 | .00 |
| 115911 | 571008 | 2018BLOBPR | 2,630,000.00 | 2,815,008.00 | 2,625,000.00 | 2,625,000.00 | .00 | .00 |
| 115911 | 572002 | 2012REFINT | 26,184.00 | 12,878.00 | .00 | .00 | .00 | .00 |
| 115911 | 572003 | 2013REFINT | 40,279.00 | 23,880.00 | 7,891.00 | 7,891.00 | .00 | .00 |
| 115911 | 572005 | 2016ALOBIN | 574,313.00 | 537,750.00 | 489,000.00 | 489,000.00 | .00 | .00 |
| 115911 | 572007 | 2018ALOBIN | 817,069.00 | 756,069.00 | 695,069.00 | 695,069.00 | .00 | .00 |
| 115911 | 572008 | 2018BLOBIN | 1,910,088.00 | 1,804,888.00 | 1,699,688.00 | 1,699,688.00 | .00 | .00 |
| 115911 | 573006 | L/P PRN-HM | 1,828,571.00 | 1,828,571.00 | 914,286.00 | 914,286.00 | .00 | .00 |
| 115911 | 574006 | L/P INT-HM | 105,531.00 | 58,629.00 | 11,726.00 | 11,726.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 11,642,875.00 | 11,506,933.00 | 9,440,800.00 | 9,440,800.00 | .00 | .00 |
| TOTAL SCHOOLS DEBT SERVICE | | | 11,642,875.00 | 11,506,933.00 | 9,440,800.00 | 9,440,800.00 | .00 | .00 |

BLUE RIDGE COMMUNITY COLLEGE

115692

MISSION: The County is responsible for assisting the local community college with certain operational and personnel expenses as well as facility maintenance and debt service.

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|---------------------------|----------------|----------------|------------------|----------|
| Operating/Capital Expense | \$ 5,500,000 | \$ 5,750,000 | \$ 5,750,000 | 0.0% |
| Debt Service | \$ 3,295,974 | \$ 3,218,681 | \$ 3,137,704 | -2.5% |
| MRTS | \$ 2,301,750 | \$ 2,301,750 | \$ 2,301,750 | 0.0% |
| Total Expenditures | \$ 11,097,724 | \$ 11,270,431 | \$ 11,189,454 | -0.7% |

SIGNIFICANT ISSUES:

| | |
|---|---------------------------------|
| 1 | No significant issues for FY26. |
|---|---------------------------------|

UNFUNDED BUDGET REQUESTS:

| | | |
|------------------------------|-------------|-----------|
| | \$ REQUEST | TRE |
| 1 Operating/Capital Expenses | \$1,831,779 | \$0.00734 |

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-----------------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5692 BLUE RIDGE COMMUNITY COLLEGE | | | | | | | | |
| 115692 | 521000 | OPER EXPNS | 5,500,000.00 | 5,750,000.00 | 7,581,779.00 | 5,750,000.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 5,500,000.00 | 5,750,000.00 | 7,581,779.00 | 5,750,000.00 | .00 | .00 |
| TOTAL BLUE RIDGE COMMUNITY C | | | 5,500,000.00 | 5,750,000.00 | 7,581,779.00 | 5,750,000.00 | .00 | .00 |

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5912 BRCC DEBT SERVICE | | | | | | | | |
| 115912 | 538100 | PROF SVCS | 5,000.00 | 6,000.00 | 6,000.00 | 6,000.00 | .00 | .00 |
| 115912 | 571003 | 2013REFPRN | 848,160.00 | 827,640.00 | 806,360.00 | 806,360.00 | .00 | .00 |
| 115912 | 571004 | 2015LOBSPR | 385,000.00 | 403,334.00 | 421,667.00 | 421,667.00 | .00 | .00 |
| 115912 | 571011 | 21LOBS - P | 1,075,000.00 | 1,075,000.00 | 1,075,000.00 | 1,075,000.00 | .00 | .00 |
| 115912 | 572003 | 2013REFINT | 41,368.00 | 24,526.00 | 8,104.00 | 8,104.00 | .00 | .00 |
| 115912 | 572004 | 2015LOBSIN | 276,373.00 | 258,681.00 | 240,073.00 | 240,073.00 | .00 | .00 |
| 115912 | 572011 | 21LOBS I | 666,500.00 | 623,500.00 | 580,500.00 | 580,500.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 3,297,401.00 | 3,218,681.00 | 3,137,704.00 | 3,137,704.00 | .00 | .00 |
| TOTAL BRCC DEBT SERVICE | | | 3,297,401.00 | 3,218,681.00 | 3,137,704.00 | 3,137,704.00 | .00 | .00 |

DUES AND NON-PROFIT CONTRIBUTIONS

115402

MISSION: The Board of County Commissioners provides grant funding to non-profit agencies on an annual basis. All non-profits receiving funding enter into a performance contract with the County for the fiscal year.

Expenditures by Category

Dues and Memberships

| | FY 2024 BUDGET | FY 2025 BUDGET | FY 2026 REQUESTED | FY 2026 PROPOSED | % CHANGE |
|--|-------------------|-------------------|----------------------|---------------------|-------------|
| Land of Sky Regional Council | \$ 34,487 | \$ 34,487 | \$ 34,487 | \$ 34,487 | 0.0% |
| NC Association of County Commissioners (NCACC) | \$ 12,554 | \$ 12,554 | \$ 12,554 | \$ 12,554 | 0.0% |
| School of Government (NC SOG) | \$ 16,239 | \$ 17,191 | \$ 19,187 | \$ 19,187 | 11.6% |
| Local Government Transit Match | \$ 9,692 | \$ 9,692 | \$ 9,692 | \$ 9,692 | 0.0% |
| Land of Sky Regional Council MPO Match | \$ 26,950 | \$ 32,742 | \$ 32,742 | \$ 32,742 | 0.0% |
| SUB-TOTAL | \$ 99,922 | \$ 106,666 | \$ 108,662 | \$ 108,662 | 1.9% |

Non-Profits

| | | | | | |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| Agribusiness Henderson County (AgHC) | \$ 190,000 | \$ 173,500 | \$ 160,000 | \$ 160,000 | -7.8% |
| Daniel Boone Council | \$ 5,000 | \$ 5,000 | \$ 10,000 | \$ 5,000 | 0.0% |
| Flat Rock Playhouse | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 | 0.0% |
| NCAJ HS Moot Court | \$ 3,000 | \$ 3,000 | \$ 3,500 | \$ 3,000 | 0.0% |
| SUB-TOTAL | \$ 228,000 | \$ 211,500 | \$ 203,500 | \$ 198,000 | -6.4% |

Human Service Non-Profits

| | | | | | |
|---|-------------------|-------------------|---------------------|-------------------|-------------|
| Aspire Youth & Family, Inc. - Kids at Work! | \$ 21,664 | \$ 21,664 | \$ 21,664 | \$ 21,664 | 0.0% |
| Aspire Youth & Family, Inc. - Vocational Directions | \$ 16,680 | \$ 16,680 | \$ 16,680 | \$ 16,680 | 0.0% |
| Back on Track Addiction Ministries | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | 0.0% |
| Back on Track Addiction Ministries - Expansion Project | \$ 100,000 | \$ - | \$ 100,000 | \$ - | 0.0% |
| Boys and Girls Club of Henderson County | \$ 15,000 | \$ 20,000 | \$ 50,000 | \$ 20,000 | 0.0% |
| Children & Family Resource Center | \$ 20,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | 0.0% |
| Council on Aging | \$ 40,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | 0.0% |
| First Contact Ministries | \$ 200,000 | \$ 200,000 | \$ 250,000 | \$ 200,000 | 0.0% |
| Fletcher Hospital Inc dba Advent Health Hendersonville | \$ - | \$ - | \$ 100,000 | \$ - | 0.0% |
| Henderson County Education Foundation | \$ 50,000 | \$ - | \$ 50,000 | \$ - | N/A |
| Hope Coalition | \$ - | \$ 20,000 | \$ 100,000 | \$ 20,000 | 0.0% |
| Interfaith Assistance Ministry | \$ 20,000 | \$ 20,000 | \$ 50,000 | \$ 20,000 | 0.0% |
| Literacy Connection | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | 0.0% |
| Medical Loan Closet of Henderson County | \$ - | \$ 7,500 | \$ 10,000 | \$ 7,500 | 0.0% |
| Mills River Life Enrichment Center | \$ - | \$ 12,000 | \$ 12,000 | \$ 12,000 | 0.0% |
| Only Hope WNC | \$ 24,000 | \$ 32,000 | \$ 35,000 | \$ 32,000 | 0.0% |
| Open Arms Crisis Pregnancy Center | \$ 20,000 | \$ 20,000 | \$ 30,000 | \$ 20,000 | 0.0% |
| Pisgah Legal Services | \$ 7,500 | \$ 7,500 | \$ 15,000 | \$ 7,500 | 0.0% |
| Safelight | \$ 50,000 | \$ 50,000 | \$ 60,000 | \$ 50,000 | 0.0% |
| St. Gerard House | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ 60,000 | 0.0% |
| The Free Clinics | \$ 30,000 | \$ - | \$ 80,000 | \$ - | 0.0% |
| The Hope Center of Hendersonville | \$ 20,000 | \$ 30,000 | \$ 15,000 | \$ 15,000 | -50.0% |
| The Housing Assistance Corporation | \$ 20,000 | \$ 20,000 | \$ 30,000 | \$ 20,000 | 0.0% |
| The Mediation Center | \$ 10,500 | \$ 15,000 | \$ 15,000 | \$ 15,000 | 0.0% |
| United Way of Henderson County | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | 0.0% |
| United Way of Henderson County - Long Term Recovery Group | \$ - | \$ 77,000 | \$ - | \$ - | -100.0% |
| Vocational Solutions | \$ 41,625 | \$ 77,223 | \$ - | \$ - | -100.0% |
| WNCSource: Medical Transportation | \$ 11,100 | \$ 23,000 | \$ 23,000 | \$ 23,000 | 0.0% |
| WNCSource: Community Transportation Grant Match | \$ 38,905 | \$ 57,588 | \$ 60,378 | \$ 57,588 | 0.0% |
| SUB-TOTAL | \$ 691,974 | \$ 737,155 | \$ 1,333,722 | \$ 767,932 | 4.2% |

Total Expenditures

| | | | | |
|---------------------|---------------------|---------------------|---------------------|-------------|
| \$ 1,019,896 | \$ 1,055,321 | \$ 1,645,884 | \$ 1,074,594 | 1.8% |
|---------------------|---------------------|---------------------|---------------------|-------------|

SIGNIFICANT ISSUES:

| | |
|---|-------------------------------|
| 1 | See unfunded budget requests. |
|---|-------------------------------|

UNFUNDED BUDGET REQUESTS:

| | | \$ REQUEST | TRE |
|----|--|------------|-----------|
| 1 | Daniel Boone Council | \$ 5,000 | \$0.00002 |
| 2 | NC Mock Trial Program | \$ 500 | \$0.00000 |
| 3 | Back on Track Addiction Ministries - Expansion | \$ 100,000 | \$0.00040 |
| 4 | Boys and Girls Club of Henderson County | \$ 30,000 | \$0.00012 |
| 5 | First Contact Ministries | \$ 50,000 | \$0.00020 |
| 6 | Fletcher Hospital Inc dba Advent Health Hendersonville | \$ 100,000 | \$0.00040 |
| 7 | Henderson County Education Foundation | \$ 50,000 | \$0.00020 |
| 8 | Hope Coalition | \$ 80,000 | \$0.00032 |
| 9 | Interfaith Assistance Ministry | \$ 30,000 | \$0.00012 |
| 10 | Medical Loan Closet of Henderson County | \$ 2,500 | \$0.00001 |
| 11 | Only Hope WNC | \$ 3,000 | \$0.00001 |
| 12 | Open Arms Crisis Pregnancy Center | \$ 10,000 | \$0.00004 |
| 13 | Pisgah Legal Services | \$ 7,500 | \$0.00003 |
| 14 | Safelight | \$ 10,000 | \$0.00004 |
| 15 | The Free Clinics | \$ 80,000 | \$0.00032 |
| 16 | The Housing Assistance Corporation | \$ 10,000 | \$0.00004 |
| 17 | WNCSource: Community Transportation Grant Match | \$ 2,790 | \$0.00001 |

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|------------------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5402 DUES/NON-PROFIT CONTRIBUTIONS | | | | | | | | |
| 115402 | 547200 | DUES&MBRSP | 99,922.00 | 106,666.00 | 108,662.00 | 108,662.00 | .00 | .00 |
| 115402 | 569900 | PMTS-AGENC | 38,000.00 | 211,500.00 | 203,500.00 | 198,000.00 | .00 | .00 |
| 115402 | 569917 | ACC NPO | 691,974.00 | 737,378.00 | 1,333,722.00 | 767,932.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 829,896.00 | 1,055,544.00 | 1,645,884.00 | 1,074,594.00 | .00 | .00 |
| TOTAL DUES/NON-PROFIT CONTRI | | | 829,896.00 | 1,055,544.00 | 1,645,884.00 | 1,074,594.00 | .00 | .00 |

SHERIFF
115431

MISSION: The mission of the Henderson County Sheriff's Office is to serve our community by reducing, preventing and investigating crime. We enforce the law to maintain peace and security for our citizens. We strive to be a highly trained and dedicated team of professionals who hold ourselves to high ethical standards.

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|---|---------------------------|---------------------------|---------------------------|----------------------------|----------------------------------|-----------------------------|------------------------------|---------------|
| Ensure current and new supervisors meet all necessary standards and objectives to obtain the level of certification required for advancement. | Not measured | Not measured | Not measured | 50% | 20% | 20% | Re-evaluate & revise program | 25% Annually |
| Achieve North Carolina Law Enforcement Accreditation within a 4-year period | Not measured | Not measured | Not measured | Obtain & review guidelines | Identify & train program manager | Refine policies / processes | Attain goal | 100% Complete |

| STAFFING LEVELS | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Full Time | 183 | 184 | 184 | 0.0% |
| Part Time | 0 | 0 | 0 | 0.0% |
| Project | 0 | 0 | 0 | 0.0% |

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 20,138,295 | \$ 21,871,346 | \$ 22,820,034 | 4.3% |
| Operating | \$ 3,291,300 | \$ 3,895,855 | \$ 3,318,409 | -14.8% |
| Capital | \$ 193,010 | \$ 196,932 | \$ 44,848 | -77.2% |
| Total Expenditures | \$ 23,622,605 | \$ 25,964,133 | \$ 26,183,291 | 0.8% |
| Total Revenue | \$ 2,276,666 | \$ 1,944,916 | \$ 1,830,504 | -5.9% |
| Revenue % of Expenditure | 10% | 7% | 7% | |

SIGNIFICANT ISSUES:

| | |
|---|--|
| 1 | Decrease in Operating costs primarily due to grant funded equipment purchases in FY25 and a transfer to the Capital Reserve Fund as reimbursement for early vehicle purchases from FY24. |
| 2 | Variance in Capital costs due to grant funded purchases in FY25. |
| 3 | Decrease in Revenues due to grant funds recognized during FY25. |

UNFUNDED BUDGET REQUESTS:

| | | \$ REQUEST | TRE |
|---|---|------------|-----------|
| 1 | Reclassification request for (1) position | \$3,871 | \$0.00002 |
| 2 | Ammunition | \$21,000 | \$0.00008 |
| 3 | Travel & Staff Development | \$25,459 | \$0.00010 |

HENDERSON COUNTY

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5431 SHERIFF DEPARTMENT | | | | | | | | |
| 115431 | 512100 | S&W-REG | 12,211,269.00 | 13,542,001.00 | 13,502,572.00 | 13,499,452.00 | .00 | .00 |
| 115431 | 512200 | S&W-OT | 483,507.00 | 400,000.00 | 485,000.00 | 485,000.00 | .00 | .00 |
| 115431 | 512300 | S&W-ATP | .00 | .00 | 226,100.00 | 226,100.00 | .00 | .00 |
| 115431 | 512600 | S&W-T/PT | 387,800.00 | 355,000.00 | 379,000.00 | 379,000.00 | .00 | .00 |
| 115431 | 513200 | SEP ALLOW | 512,818.00 | 514,020.00 | 556,322.00 | 556,322.00 | .00 | .00 |
| 115431 | 513400 | 457 DECOMP | 1,700.00 | .00 | .00 | .00 | .00 | .00 |
| 115431 | 513500 | 401(K) SUP | 727,077.00 | 830,821.00 | 845,263.00 | 845,200.00 | .00 | .00 |
| 115431 | 518000 | FICA | 997,573.00 | 1,093,721.00 | 1,099,043.00 | 1,098,804.00 | .00 | .00 |
| 115431 | 518100 | LGRS | 313,134.00 | 403,014.00 | 439,347.00 | 438,898.00 | .00 | .00 |
| 115431 | 518200 | LEOBRS | 1,451,539.00 | 1,653,486.00 | 1,813,738.00 | 1,813,738.00 | .00 | .00 |
| 115431 | 518300 | MED INS | 2,658,895.00 | 2,715,051.00 | 3,075,165.00 | 3,075,165.00 | .00 | .00 |
| 115431 | 518400 | DEN INS | 143,626.00 | 146,672.00 | 148,375.00 | 148,375.00 | .00 | .00 |
| 115431 | 518600 | WKRS COMP | 235,158.00 | 217,560.00 | 253,980.00 | 253,980.00 | .00 | .00 |
| 115431 | 521100 | CL&JAN SUP | 9,900.00 | 7,500.00 | 5,500.00 | 5,500.00 | .00 | .00 |
| 115431 | 521200 | WEARING AP | 171,300.00 | 172,915.00 | 150,000.00 | 150,000.00 | .00 | .00 |
| 115431 | 521201 | BALIS VEST | 183,180.00 | 53,857.00 | 85,819.00 | 85,819.00 | .00 | .00 |
| 115431 | 522600 | PRTG&BNDG | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | .00 | .00 |
| 115431 | 523400 | LEGAL PUB | 2,000.00 | 1,200.00 | 1,000.00 | 1,000.00 | .00 | .00 |
| 115431 | 525000 | AUTO SUPP | 332,646.00 | 359,888.00 | 300,000.00 | 300,000.00 | .00 | .00 |
| 115431 | 525001 | FUEL COSTS | 380,500.00 | 396,895.00 | 399,750.00 | 399,750.00 | .00 | .00 |
| 115431 | 526000 | DEPT SUPP | 137,128.00 | 186,111.00 | 150,000.00 | 150,000.00 | .00 | .00 |
| 115431 | 526001 | AMMUNITION | 155,779.00 | 146,876.00 | 151,000.00 | 130,000.00 | .00 | .00 |
| 115431 | 526002 | STAR PRGRM | 24,680.00 | 22,500.00 | 22,500.00 | 22,500.00 | .00 | .00 |
| 115431 | 526003 | K9 PRGRM | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | .00 | .00 |
| 115431 | 526004 | PRTY CRIME | 17,500.00 | 17,500.00 | 17,500.00 | 17,500.00 | .00 | .00 |
| 115431 | 526005 | CTZNS ACAD | 3,300.00 | 3,300.00 | 3,300.00 | 3,300.00 | .00 | .00 |
| 115431 | 526006 | CHPLNS PRG | 200.00 | .00 | .00 | .00 | .00 | .00 |
| 115431 | 526020 | SUPP-NONEX | 99,227.00 | 88,007.00 | 71,914.00 | 71,914.00 | .00 | .00 |
| 115431 | 526021 | WEAPONS | 56,919.00 | 104,127.00 | 76,675.00 | 76,675.00 | .00 | .00 |
| 115431 | 526200 | DP SUPP | 11,185.00 | 10,000.00 | 8,000.00 | 8,000.00 | .00 | .00 |
| 115431 | 530800 | DRUG ENFR | 30,000.00 | 50,000.00 | 50,000.00 | 50,000.00 | .00 | .00 |
| 115431 | 532100 | TELE&COMM | 218,100.00 | 250,696.00 | 242,500.00 | 242,500.00 | .00 | .00 |
| 115431 | 532500 | POSTAGE | 16,000.00 | 13,000.00 | 14,000.00 | 14,000.00 | .00 | .00 |
| 115431 | 534002 | PROP/N GAS | 750.00 | 500.00 | 400.00 | 400.00 | .00 | .00 |
| 115431 | 535200 | M&R-EQUIP | 33,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | .00 | .00 |
| 115431 | 535300 | M&R-VEHCLS | 281,800.00 | 265,000.00 | 280,000.00 | 280,000.00 | .00 | .00 |
| 115431 | 537000 | ADVRTSNG | 4,350.00 | 5,000.00 | 15,000.00 | 15,000.00 | .00 | .00 |
| 115431 | 537100 | TRVL&STAFF | 99,000.00 | 135,834.00 | 185,759.00 | 160,300.00 | .00 | .00 |
| 115431 | 537101 | VLTR EXPNS | 8,000.00 | 8,000.00 | 8,000.00 | 8,000.00 | .00 | .00 |
| 115431 | 537111 | K-9-R | 6,748.00 | 194,563.00 | .00 | .00 | .00 | .00 |

HENDERSON COUNTY

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|--|----------------------|----------------------|----------------------|----------------------|--------------------|--------------------|
| 115431 537112 VIP - R | 21,445.00 | 24,054.00 | .00 | .00 | .00 | .00 |
| 115431 537113 STAR-R | 87,384.00 | 113,457.00 | .00 | .00 | .00 | .00 |
| 115431 537114 HONOR GRD | 12,780.00 | 10,337.00 | .00 | .00 | .00 | .00 |
| 115431 538100 PROF SVCS | 75,800.00 | 80,575.00 | 85,000.00 | 85,000.00 | .00 | .00 |
| 115431 538300 MED SVCS | 11,000.00 | 11,000.00 | 12,000.00 | 12,000.00 | .00 | .00 |
| 115431 539000 CONT SVCS | 49,050.00 | 134,260.00 | 154,585.00 | 154,585.00 | .00 | .00 |
| 115431 547200 DUES&MBRSP | 6,000.00 | 6,000.00 | 6,000.00 | 6,000.00 | .00 | .00 |
| 115431 547500 RNTL EQUIP | 27,100.00 | 15,000.00 | 13,000.00 | 13,000.00 | .00 | .00 |
| 115431 547600 IN&GEN BND | 174,019.00 | 180,921.00 | 228,095.00 | 228,095.00 | .00 | .00 |
| 115431 551000 C/O-EQUIP | .00 | .00 | 44,848.00 | 44,848.00 | .00 | .00 |
| 115431 553000 C/O-VEHICL | 2,200.00 | .00 | .00 | .00 | .00 | .00 |
| 115431 569953 SH W/ HERO | 9,600.00 | 12,948.00 | .00 | .00 | .00 | .00 |
| 115431 598021 TRNSFR-CRF | .00 | 372,350.00 | .00 | .00 | .00 | .00 |
| 115431 598040 TRNSFR-CPF | 669,399.00 | 323,306.00 | 572,571.00 | 572,571.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | 23,578,065.00 | 25,703,823.00 | 26,233,621.00 | 26,183,291.00 | .00 | .00 |
| 9034 GCC - NCDPS | | | | | | |
| 115431 551000 9034 C/O-EQUIP | 24,500.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL GCC - NCDPS | 24,500.00 | .00 | .00 | .00 | .00 | .00 |
| 9035 HCSO NCDPS STATE BUDGET ALLOCATION | | | | | | |
| 115431 547500 9035 RNTL EQUIP | 24,850.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL HCSO NCDPS STATE BUDGE | 24,850.00 | .00 | .00 | .00 | .00 | .00 |
| 9066 FEDERAL FORFEITURES - DOJ | | | | | | |
| 115431 521200 9066 WEARING AP | 2,057.00 | .00 | .00 | .00 | .00 | .00 |
| 115431 526000 9066 DEPT SUPP | 1,267.00 | .00 | .00 | .00 | .00 | .00 |
| 115431 526020 9066 NON-EXPEND | 23,778.00 | .00 | .00 | .00 | .00 | .00 |
| 115431 532500 9066 POSTAGE | .00 | 8,144.00 | .00 | .00 | .00 | .00 |
| 115431 537000 9066 ADVRTSNG | 2,915.00 | .00 | .00 | .00 | .00 | .00 |
| 115431 538100 9066 PROF SVCS | 4,123.00 | 3,141.00 | .00 | .00 | .00 | .00 |
| 115431 539000 9066 CONT SVCS | 900.00 | 15,025.00 | .00 | .00 | .00 | .00 |
| 115431 553000 9066 C/O-VEHICL | 71,542.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL FEDERAL FORFEITURES - | 106,582.00 | 26,310.00 | .00 | .00 | .00 | .00 |
| 9067 EQUITABLE SHARING - NCDOJ | | | | | | |
| 115431 526020 9067 NON-EXPEND | 6,695.00 | .00 | .00 | .00 | .00 | .00 |

HENDERSON COUNTY

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|------------------------------|---------------------------------|------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 115431 | 551000 | 9067 | C/O-EQUIP | 88,115.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL EQUITABLE SHARING - NC | | | | 94,810.00 | .00 | .00 | .00 | .00 | .00 |
| 9079 | PORTABLE RADIO PSAP GRANT | | | | | | | | |
| 115431 | 551000 | 9079 | C/O-EQUIP | 60,488.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL PORTABLE RADIO PSAP GR | | | | 60,488.00 | .00 | .00 | .00 | .00 | .00 |
| 9091 | DOJ - JAG - BOMB SQUAD UPGRADES | | | | | | | | |
| 115431 | 526000 | 9091 | DEPT SUPP | .00 | 4,693.00 | .00 | .00 | .00 | .00 |
| 115431 | 526020 | 9091 | NON-EXPEND | .00 | 29,705.00 | .00 | .00 | .00 | .00 |
| 115431 | 526021 | 9091 | WEAPONS | .00 | 2,670.00 | .00 | .00 | .00 | .00 |
| 115431 | 551000 | 9091 | C/O-EQUIP | .00 | 196,932.00 | .00 | .00 | .00 | .00 |
| TOTAL DOJ - JAG - BOMB SQUAD | | | | .00 | 234,000.00 | .00 | .00 | .00 | .00 |
| TOTAL SHERIFF DEPARTMENT | | | | 23,889,295.00 | 25,964,133.00 | 26,233,621.00 | 26,183,291.00 | .00 | .00 |

DETENTION FACILITY

115432

MISSION: The mission of the Henderson County Sheriff's Office is to serve our community by reducing, preventing and investigating crime. We enforce the law to maintain peace and security for our citizens. We strive to be a highly trained and dedicated team of professionals who hold ourselves to high ethical standards.

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| Percent of inmates who attend referrals after release | 0 | 40% | 43% | 17% | 42% | 40% | 30% | 30% |
| Number of PREA incidents reported annually per average daily inmate population | 0.00% | 0.02% | 0.03% | 0.05% | 0.03% | 0.10% | 1.00% | < 1% |

| STAFFING LEVELS | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Full Time | 56 | 56 | 56 | 0.0% |
| Part Time | 0 | 0 | 0 | 0.0% |
| Project | 0 | 0 | 17 | 0.0% |

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 4,661,750 | \$ 5,467,969 | \$ 5,625,336 | 2.9% |
| Operating | \$ 1,710,180 | \$ 1,783,380 | \$ 1,629,931 | -8.6% |
| Capital | \$ - | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 6,371,930 | \$ 7,251,349 | \$ 7,255,267 | 0.1% |
| Total Revenue | \$ 242,601 | \$ 242,500 | \$ 131,000 | -46.0% |
| Revenue % of Expenditure | 4% | 3% | 2% | |

SIGNIFICANT ISSUES:

| | |
|---|--|
| 1 | Decrease in Operating costs due to reclassification of non-profit funding from contracted services. |
| 2 | Decrease in Revenues due to fewer custody orders and varying average daily population (ADP) numbers. |

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|--------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5432 DETENTION FACILITY | | | | | | | | |
| 115432 | 512100 | S&W-REG | 3,168,354.00 | 3,557,210.00 | 3,534,788.00 | 3,534,788.00 | .00 | .00 |
| 115432 | 512200 | S&W-OT | 160,000.00 | 170,000.00 | 180,000.00 | 180,000.00 | .00 | .00 |
| 115432 | 512300 | S&W-ATP | .00 | .00 | 49,700.00 | 49,700.00 | .00 | .00 |
| 115432 | 512600 | S&W-T/PT | 30,000.00 | 10,000.00 | 12,000.00 | 12,000.00 | .00 | .00 |
| 115432 | 513400 | 457 DECOMP | 1,100.00 | .00 | .00 | .00 | .00 | .00 |
| 115432 | 513500 | 401(K) SUP | 105,953.00 | 115,810.00 | 110,921.00 | 110,921.00 | .00 | .00 |
| 115432 | 518000 | FICA | 261,445.00 | 285,897.00 | 288,901.00 | 288,901.00 | .00 | .00 |
| 115432 | 518100 | LGERS | 333,916.00 | 397,676.00 | 441,809.00 | 441,809.00 | .00 | .00 |
| 115432 | 518200 | LEOBRS | 107,606.00 | 122,348.00 | 113,089.00 | 113,089.00 | .00 | .00 |
| 115432 | 518300 | MED INS | 748,051.00 | 730,523.00 | 814,756.00 | 814,756.00 | .00 | .00 |
| 115432 | 518400 | DEN INS | 40,418.00 | 39,465.00 | 39,312.00 | 39,312.00 | .00 | .00 |
| 115432 | 518600 | WKRS COMP | 48,256.00 | 39,040.00 | 40,060.00 | 40,060.00 | .00 | .00 |
| 115432 | 521100 | CL&JAN SUP | 50,000.00 | 45,000.00 | 35,000.00 | 35,000.00 | .00 | .00 |
| 115432 | 521200 | WEARING AP | 47,700.00 | 30,000.00 | 35,000.00 | 35,000.00 | .00 | .00 |
| 115432 | 521201 | BALIS VEST | 10,628.00 | 12,000.00 | 17,134.00 | 17,134.00 | .00 | .00 |
| 115432 | 522000 | FOOD&PROV | 450,000.00 | 450,000.00 | 490,500.00 | 490,500.00 | .00 | .00 |
| 115432 | 522600 | PRTG&BNDG | 500.00 | 1,000.00 | 1,000.00 | 1,000.00 | .00 | .00 |
| 115432 | 523900 | MD SUPP&EQ | 500.00 | 500.00 | 300.00 | 300.00 | .00 | .00 |
| 115432 | 525000 | AUTO SUPP | 62,516.00 | 37,000.00 | 16,938.00 | 16,938.00 | .00 | .00 |
| 115432 | 525001 | FUEL COSTS | 26,000.00 | 24,375.00 | 26,000.00 | 26,000.00 | .00 | .00 |
| 115432 | 526000 | DEPT SUPP | 38,000.00 | 40,000.00 | 45,000.00 | 45,000.00 | .00 | .00 |
| 115432 | 526005 | CANTEENSUP | 20,372.00 | 25,000.00 | 20,000.00 | 20,000.00 | .00 | .00 |
| 115432 | 526020 | SUPP-NONEX | 13,420.00 | 21,110.00 | 7,530.00 | 7,530.00 | .00 | .00 |
| 115432 | 526021 | WEAPONS | 10,487.00 | 8,000.00 | 14,500.00 | 14,500.00 | .00 | .00 |
| 115432 | 526200 | DP SUPP | 2,500.00 | 1,500.00 | 1,500.00 | 1,500.00 | .00 | .00 |
| 115432 | 532100 | TELE&COMM | 13,000.00 | 18,000.00 | 16,650.00 | 16,650.00 | .00 | .00 |
| 115432 | 532500 | POSTAGE | 400.00 | 300.00 | 500.00 | 500.00 | .00 | .00 |
| 115432 | 535200 | M&R-EQUIP | 10,000.00 | 5,000.00 | 2,500.00 | 2,500.00 | .00 | .00 |
| 115432 | 535300 | M&R-VEHCLS | 2,000.00 | 2,000.00 | .00 | .00 | .00 | .00 |
| 115432 | 537100 | TRVL&STAFF | 20,300.00 | 15,000.00 | 15,000.00 | 15,000.00 | .00 | .00 |
| 115432 | 538100 | PROF SVCS | 50,000.00 | 40,000.00 | 35,000.00 | 35,000.00 | .00 | .00 |
| 115432 | 538300 | MED SVCS | 535,000.00 | 584,800.00 | 608,040.00 | 608,040.00 | .00 | .00 |
| 115432 | 539000 | CONT SVCS | 200,000.00 | 200,000.00 | .00 | .00 | .00 | .00 |
| 115432 | 547200 | DUES&MBRSP | 500.00 | 500.00 | 300.00 | 300.00 | .00 | .00 |
| 115432 | 547500 | RNTL EQUIP | 10,500.00 | 10,500.00 | 9,000.00 | 9,000.00 | .00 | .00 |
| 115432 | 547600 | IN&GEN BND | 41,025.00 | 46,941.00 | 55,976.00 | 55,976.00 | .00 | .00 |
| 115432 | 598040 | TRNSFR-CPF | 190,012.00 | 164,854.00 | 176,563.00 | 176,563.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 6,810,459.00 | 7,251,349.00 | 7,255,267.00 | 7,255,267.00 | .00 | .00 |
| TOTAL DETENTION FACILITY | | | 6,810,459.00 | 7,251,349.00 | 7,255,267.00 | 7,255,267.00 | .00 | .00 |

EMERGENCY COMMUNICATIONS (E-911)

285411

MISSION: The Emergency Communications (E-911) Fund accounts for the revenues and the expenses associated with the County's emergency communications / dispatch system. The surcharge for E-911 use offsets the expenses for this fund.

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Operating | \$ 280,022 | \$ 360,945 | \$ 286,950 | -20.5% |
| Capital | \$ - | \$ - | \$ 15,550 | N/A |
| Total Expenditures | \$ 280,022 | \$ 360,945 | \$ 302,500 | -16.2% |
| Total Revenue | \$ 48,667 | \$ 360,945 | \$ 302,500 | -16.2% |
| Revenue % of Expenditure | 17% | 100% | 100% | |

SIGNIFICANT ISSUES:

| | |
|---|--|
| 1 | Public Safety Answering Points [PSAPs] may carry forward no more than 20% of the average yearly amount of the prior two years for eligible expenditures. |
| 2 | Calculation for revenues are based on a 5-year rolling average of expenditures. |
| 3 | FY24 deficit was funded with E-911 fund balance. |

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| EMERGENCY TELEPHONE SYSTEM FND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|---|--------|-----------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 4411 E911 REVENUES | | | | | | | | |
| 284411 | 401000 | FB APPROPR | -329,452.00 | -61,532.00 | -20,549.00 | -20,549.00 | .00 | .00 |
| 284411 | 463000 | E911 SURCH | .00 | -273,783.00 | -264,735.00 | -264,735.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | -329,452.00 | -335,315.00 | -285,284.00 | -285,284.00 | .00 | .00 |
| 0911 SECONDARY PSAP EXPENDITURES | | | | | | | | |
| 284411 | 463000 | 0911 SURC2NDPSA | -16,664.00 | -25,630.00 | -17,216.00 | -17,216.00 | .00 | .00 |
| TOTAL SECONDARY PSAP EXPENDI | | | -16,664.00 | -25,630.00 | -17,216.00 | -17,216.00 | .00 | .00 |
| TOTAL E911 REVENUES | | | -346,116.00 | -360,945.00 | -302,500.00 | -302,500.00 | .00 | .00 |
| 5411 EMERGENCY COMMUNICATIONS | | | | | | | | |
| 285411 | 526000 | DEPT SUPP | 2,800.00 | 2,800.00 | 2,800.00 | 2,800.00 | .00 | .00 |
| 285411 | 526020 | SUPP-NONEX | .00 | 24,200.00 | 37,246.00 | 37,246.00 | .00 | .00 |
| 285411 | 526201 | NONCAPTECH | 145,617.00 | 132,770.00 | 20,897.00 | 20,897.00 | .00 | .00 |
| 285411 | 532100 | TELE&COMM | 35,000.00 | 35,000.00 | 35,000.00 | 35,000.00 | .00 | .00 |
| 285411 | 535200 | M&R-EQUIP | 50,000.00 | 55,000.00 | 25,000.00 | 25,000.00 | .00 | .00 |
| 285411 | 537100 | TRVL&STAFF | 4,000.00 | 4,000.00 | 10,000.00 | 10,000.00 | .00 | .00 |
| 285411 | 539000 | CONT SVCS | 39,635.00 | 81,545.00 | 138,791.00 | 138,791.00 | .00 | .00 |
| 285411 | 551000 | C/O-EQUIP | .00 | .00 | 15,550.00 | 15,550.00 | .00 | .00 |
| 285411 | 598011 | TRNSFR-GF | 52,400.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 329,452.00 | 335,315.00 | 285,284.00 | 285,284.00 | .00 | .00 |
| 0911 SECONDARY PSAP EXPENDITURES | | | | | | | | |
| 285411 | 532100 | 0911 TELE&COMM | 16,664.00 | 25,630.00 | 17,216.00 | 17,216.00 | .00 | .00 |
| TOTAL SECONDARY PSAP EXPENDI | | | 16,664.00 | 25,630.00 | 17,216.00 | 17,216.00 | .00 | .00 |
| TOTAL EMERGENCY COMMUNICATIO | | | 346,116.00 | 360,945.00 | 302,500.00 | 302,500.00 | .00 | .00 |
| TOTAL EMERGENCY TELEPHONE SY | | | .00 | .00 | .00 | .00 | .00 | .00 |
| GRAND TOTAL | | | .00 | .00 | .00 | .00 | .00 | .00 |

** END OF REPORT - Generated by JENNIFER MIRANDA **

SOCIAL SERVICES
115531/115535/115536

MISSION: The Henderson County Department of Social Services is dedicated to the promotion of the health, well-being and general welfare of all families in our county, making full use of both department and community resources. We seek to provide the elderly, children, disabled and families a maximum opportunity for self-sufficiency and independence in homes free of abuse, neglect and exploitation. We strive to accomplish this mission by being accountable to State requirements and community expectations in a manner compassionate and responsive to human need.

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| Percent of annual expenditures within budget | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Percent of Federal, State & available monies drawn down to minimize county funding | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Annual employee turnover | 16% | 15% | 21% | 16% | 15% | 12% | 10% | 10% |

| STAFFING LEVELS | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Full Time | 202 | 206 | 206 | 0.0% |
| Part Time | 0 | 0 | 0 | 0.0% |
| Project | 0 | 0 | 0 | 0.0% |

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 15,832,803 | \$ 17,985,517 | \$ 18,646,847 | 3.7% |
| Operating | \$ 4,928,518 | \$ 6,484,297 | \$ 5,781,803 | -10.8% |
| Capital | \$ - | \$ 9,422 | \$ 170,198 | 1706.4% |
| Total Expenditures | \$ 20,761,321 | \$ 24,479,236 | \$ 24,598,848 | 0.5% |
| Total Revenue | \$ 10,884,249 | \$ 11,169,816 | \$ 9,402,621 | -15.8% |
| Revenue % of Expenditure | 52% | 46% | 38% | |

SIGNIFICANT ISSUES:

| | |
|---|---|
| 1 | Reduction in Operating costs primarily due to reductions in Federal and State programs. |
| 2 | Increase in Capital costs due to required technology upgrades for the Automatic Data Processing [ADP] system. |
| 2 | Decrease in Revenues due to variances in Federal and State funding amounts. |

UNFUNDED BUDGET REQUESTS:

| | \$ REQUEST | TRE |
|----------------------------|-------------------|------------|
| 1 (2) Replacement vehicles | \$84,616 | \$0.00034 |

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|----------------------|--------|-------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5531 SOCIAL SERVICES | | | | | | | | |
| 115531 | 512100 | S&W-REG | 10,764,636.00 | 11,988,768.00 | 12,171,054.00 | 12,171,054.00 | .00 | .00 |
| 115531 | 512200 | S&W-OT | 92,000.00 | 90,000.00 | 95,000.00 | 95,000.00 | .00 | .00 |
| 115531 | 512600 | S&W-T/PT | 27,500.00 | .00 | 35,000.00 | 35,000.00 | .00 | .00 |
| 115531 | 512700 | S&W-CELLPH | 11,689.00 | 9,424.00 | 8,432.00 | 8,432.00 | .00 | .00 |
| 115531 | 513400 | 457 DECOMP | 5,000.00 | .00 | .00 | .00 | .00 | .00 |
| 115531 | 513500 | 401(K) SUP | 222,619.00 | 244,606.00 | 247,732.00 | 247,732.00 | .00 | .00 |
| 115531 | 517000 | BD MEMBER | 7,028.00 | 7,028.00 | 7,028.00 | 7,028.00 | .00 | .00 |
| 115531 | 518000 | FICA | 850,107.00 | 924,747.00 | 941,676.00 | 941,676.00 | .00 | .00 |
| 115531 | 518100 | LGERS | 1,415,631.00 | 1,652,196.00 | 1,765,346.00 | 1,765,346.00 | .00 | .00 |
| 115531 | 518300 | MED INS | 2,747,135.00 | 2,821,249.00 | 3,140,054.00 | 3,140,054.00 | .00 | .00 |
| 115531 | 518400 | DEN INS | 148,432.00 | 152,459.00 | 151,505.00 | 151,505.00 | .00 | .00 |
| 115531 | 518600 | WKRS COMP | 105,852.00 | 95,040.00 | 84,020.00 | 84,020.00 | .00 | .00 |
| 115531 | 521100 | CL&JAN SUP | 18,000.00 | 16,000.00 | 12,000.00 | 12,000.00 | .00 | .00 |
| 115531 | 522000 | FOOD&PROV | 14,000.00 | 12,000.00 | 12,000.00 | 12,000.00 | .00 | .00 |
| 115531 | 522600 | PRTG&BNDG | 1,000.00 | .00 | .00 | .00 | .00 | .00 |
| 115531 | 523300 | PBLICATIONS | 500.00 | 500.00 | 500.00 | 500.00 | .00 | .00 |
| 115531 | 525001 | FUEL COSTS | 20,313.00 | 17,875.00 | 15,031.00 | 15,031.00 | .00 | .00 |
| 115531 | 526000 | DEPT SUPP | 66,763.00 | 78,621.00 | 50,000.00 | 50,000.00 | .00 | .00 |
| 115531 | 526020 | SUPP-NONEX | 31,685.00 | .00 | .00 | .00 | .00 | .00 |
| 115531 | 526200 | DP SUPP | 25,000.00 | 20,000.00 | 10,000.00 | 10,000.00 | .00 | .00 |
| 115531 | 532100 | TELE&COMM | 91,100.00 | 100,000.00 | 104,060.00 | 104,060.00 | .00 | .00 |
| 115531 | 532500 | POSTAGE | 35,000.00 | 40,000.00 | 40,000.00 | 40,000.00 | .00 | .00 |
| 115531 | 535300 | M&R-VEHCLS | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | .00 | .00 |
| 115531 | 537000 | ADVRTSNG | 1,500.00 | 1,500.00 | 1,000.00 | 1,000.00 | .00 | .00 |
| 115531 | 537100 | TRVL&STAFF | 65,000.00 | 65,000.00 | 65,000.00 | 65,000.00 | .00 | .00 |
| 115531 | 537102 | FC REC TRN | 7,000.00 | 7,000.00 | 5,500.00 | 5,500.00 | .00 | .00 |
| 115531 | 537105 | GUARD ASST | 30,000.00 | 30,000.00 | 13,200.00 | 13,200.00 | .00 | .00 |
| 115531 | 537109 | CLIENT TR | 75,000.00 | 75,000.00 | 75,000.00 | 75,000.00 | .00 | .00 |
| 115531 | 538100 | PROF SVCS | 13,349.00 | 15,000.00 | 12,000.00 | 12,000.00 | .00 | .00 |
| 115531 | 538101 | RSRCH FEES | 5,000.00 | 3,000.00 | 1,500.00 | 1,500.00 | .00 | .00 |
| 115531 | 538104 | JUD SVCS | 7,000.00 | 7,000.00 | 7,000.00 | 7,000.00 | .00 | .00 |
| 115531 | 538200 | LEGAL SVCS | 35,000.00 | 35,000.00 | 20,000.00 | 20,000.00 | .00 | .00 |
| 115531 | 538300 | MED SVCS | 50,000.00 | 45,000.00 | 45,000.00 | 45,000.00 | .00 | .00 |
| 115531 | 539000 | CONT SVCS | 36,420.00 | 74,505.00 | 25,420.00 | 25,420.00 | .00 | .00 |
| 115531 | 539009 | SVCS - EBT | 23,000.00 | 23,000.00 | 18,000.00 | 18,000.00 | .00 | .00 |
| 115531 | 539025 | CSVC-ALLOC | 585,000.00 | 600,000.00 | 620,000.00 | 620,000.00 | .00 | .00 |
| 115531 | 547200 | DUES&MBRSP | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | .00 | .00 |
| 115531 | 547500 | RNTL EQUIP | 5,000.00 | 5,000.00 | 2,500.00 | 2,500.00 | .00 | .00 |
| 115531 | 547600 | IN&GEN BND | 121,422.00 | 128,151.00 | 178,833.00 | 178,833.00 | .00 | .00 |
| 115531 | 551000 | C/O-EQUIP | .00 | 9,422.00 | .00 | .00 | .00 | .00 |

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------|-------------------|------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 115531 | 598040 | | TRNSFR-CPF | 174,249.00 | 86,341.00 | 84,616.00 | .00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | | 17,948,930.00 | 19,494,432.00 | 20,079,007.00 | 19,994,391.00 | .00 | .00 |
| 5531 | ADP PLAN (DSS/IT) | | | | | | | | |
| 115531 | 526020 | 5531 | NON-EXPEND | 207,947.00 | 77,287.00 | 272,000.00 | 272,000.00 | .00 | .00 |
| 115531 | 526201 | 5531 | NONCAPTECH | 84,050.00 | 9,723.00 | 13,400.00 | 13,400.00 | .00 | .00 |
| 115531 | 532100 | 5531 | TELE&COMM | 9,520.00 | 9,600.00 | .00 | .00 | .00 | .00 |
| 115531 | 538100 | 5531 | PROF SVCS | 28,926.00 | 39,024.00 | 13,858.00 | 13,858.00 | .00 | .00 |
| 115531 | 539000 | 5531 | CONT SVCS | 225,980.00 | 189,377.00 | 368,719.00 | 368,719.00 | .00 | .00 |
| 115531 | 547500 | 5531 | RNTL EQUIP | 30,000.00 | 36,000.00 | 36,000.00 | 36,000.00 | .00 | .00 |
| 115531 | 552000 | 5531 | C/O-TECH | .00 | .00 | 170,198.00 | 170,198.00 | .00 | .00 |
| TOTAL ADP PLAN (DSS/IT) | | | | 586,423.00 | 361,011.00 | 874,175.00 | 874,175.00 | .00 | .00 |
| TOTAL SOCIAL SERVICES | | | | 18,535,353.00 | 19,855,443.00 | 20,953,182.00 | 20,868,566.00 | .00 | .00 |

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-----------------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5535 DSS FEDERAL & STATE PROGRAMS | | | | | | | | |
| 115535 | 539008 | WKFRST CON | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | .00 | .00 |
| 115535 | 539010 | SW CONTRCT | 163,888.00 | 163,888.00 | 163,888.00 | 163,888.00 | .00 | .00 |
| 115535 | 539016 | FAM REUNIF | 25,698.00 | 20,512.00 | 18,755.00 | 18,755.00 | .00 | .00 |
| 115535 | 539901 | FC/SFHF | 600,000.00 | 600,000.00 | 600,000.00 | 600,000.00 | .00 | .00 |
| 115535 | 539903 | SAA | 350,000.00 | 350,000.00 | 350,000.00 | 350,000.00 | .00 | .00 |
| 115535 | 539904 | SAD | 575,000.00 | 600,000.00 | 700,000.00 | 700,000.00 | .00 | .00 |
| 115535 | 539905 | AID BLIND | 8,025.00 | 8,800.00 | 8,800.00 | 8,800.00 | .00 | .00 |
| 115535 | 539906 | FC/IVE | 786,086.00 | 786,086.00 | 700,000.00 | 700,000.00 | .00 | .00 |
| 115535 | 539907 | CIP/H/C | 293,388.00 | 60,000.00 | 30,000.00 | 30,000.00 | .00 | .00 |
| 115535 | 539908 | ADOPT ASST | 401,354.00 | 401,354.00 | 475,000.00 | 475,000.00 | .00 | .00 |
| 115535 | 539910 | WRKFRST EM | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | .00 | .00 |
| 115535 | 539911 | MED TRANSP | 40,000.00 | 40,000.00 | 25,000.00 | 25,000.00 | .00 | .00 |
| 115535 | 539912 | ADLT DAYCA | 86,256.00 | 86,256.00 | 86,256.00 | 86,256.00 | .00 | .00 |
| 115535 | 539914 | LINKS | 32,055.00 | 32,833.00 | 32,833.00 | 32,833.00 | .00 | .00 |
| 115535 | 539920 | DUKE ENERG | 2,178.00 | 2,000.00 | .00 | .00 | .00 | .00 |
| 115535 | 539922 | HCCBG-IN | 120,000.00 | 125,000.00 | 125,000.00 | 125,000.00 | .00 | .00 |
| 115535 | 539923 | ADOPT INCE | .00 | 100,000.00 | 100,000.00 | 100,000.00 | .00 | .00 |
| 115535 | 539925 | EA PMTS | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | .00 | .00 |
| 115535 | 539926 | LIEAP | 466,441.00 | 20,000.00 | 20,000.00 | 20,000.00 | .00 | .00 |
| 115535 | 539936 | APS ES | 13,253.00 | .00 | .00 | .00 | .00 | .00 |
| 115535 | 539937 | CHILD CARE | 119,526.00 | 175,000.00 | 183,750.00 | 183,750.00 | .00 | .00 |
| 115535 | 539938 | FC-EPF | 25,108.00 | 60,260.00 | .00 | .00 | .00 | .00 |
| 115535 | 539939 | ERA | .00 | 127,056.00 | .00 | .00 | .00 | .00 |
| 115535 | 539940 | EDF | .00 | 469,701.00 | .00 | .00 | .00 | .00 |
| 115535 | 539941 | AS ESS SVC | .00 | 109,625.00 | .00 | .00 | .00 | .00 |
| 115535 | 539942 | CW ESS SVC | .00 | 174,422.00 | .00 | .00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 4,119,256.00 | 4,523,793.00 | 3,630,282.00 | 3,630,282.00 | .00 | .00 |
| TOTAL DSS FEDERAL & STATE PR | | | 4,119,256.00 | 4,523,793.00 | 3,630,282.00 | 3,630,282.00 | .00 | .00 |

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|------------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5536 DSS GENERAL ASSISTANCE | | | | | | | | |
| 115536 | 522000 | FOOD&PROV | 1,000.00 | 1,000.00 | 2,000.00 | 2,000.00 | .00 | .00 |
| 115536 | 523900 | MD SUPP&EQ | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | .00 | .00 |
| 115536 | 526023 | NACHAC SUP | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | .00 | .00 |
| 115536 | 530400 | FC SUPPLEM | 20,000.00 | 20,000.00 | 20,000.00 | 20,000.00 | .00 | .00 |
| 115536 | 530500 | BURIALS | 12,000.00 | 12,000.00 | 12,000.00 | 12,000.00 | .00 | .00 |
| 115536 | 530600 | FC CLOTHNG | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | .00 | .00 |
| 115536 | 530700 | MISC-GA | 17,000.00 | 17,000.00 | 16,000.00 | 16,000.00 | .00 | .00 |
| 115536 | 530800 | TRANSPORTN | 6,000.00 | 6,000.00 | 6,000.00 | 6,000.00 | .00 | .00 |
| 115536 | 530900 | RENIFPRESE | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | .00 | .00 |
| 115536 | 534000 | UTILITIES | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 | .00 | .00 |
| TOTAL DSS GENERAL ASSISTANCE | | | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 | .00 | .00 |

PUBLIC HEALTH
115510

MISSION: To promote, protect and advance the health and wellness of our community.

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| Maternal Health patients who return for their post partum physical | 87% | 91% | 90% | 88% | 87% | 87% | 90% | 90% |
| Students with life threatening medical condition who have a care plan established | 42% | 44% | 41% | 48% | 60% | 65% | 65% | 65% |
| Complete community health assessments, improvement plans or state of the county's health reports annually as required. | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |

STAFFING LEVELS

| | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|-----------|-----------------------|-----------------------|-------------------------|-----------------|
| Full Time | 86 | 91 | 91 | 0.0% |
| Part Time | 2 | 2 | 2 | 0.0% |
| Project | 7 | 0 | 0 | 0.0% |

COST CENTER

| | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 8,730,696 | \$ 9,609,435 | \$ 10,158,291 | 5.7% |
| Operating | \$ 1,805,671 | \$ 4,773,644 | \$ 1,445,047 | -69.7% |
| Capital | \$ 38,528 | \$ 17,259 | \$ - | -100.0% |
| Total Expenditures | \$ 10,574,894 | \$ 14,400,338 | \$ 11,603,338 | -19.4% |
| Total Revenue | \$ 5,247,402 | \$ 6,776,658 | \$ 4,324,150 | -36.2% |
| Revenue % of Expenditure | 50% | 47% | 37% | |

SIGNIFICANT ISSUES:

| | |
|---|---|
| 1 | Decrease in Operating costs due to State / Federal grants recognized throughout FY25. |
| 2 | Decrease in Capital expenses due to equipment purchased in FY25 with Covid funds. |
| 3 | Decrease in Revenues due to State / Federal grants recognized throughout FY25. |

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|----------------------------|--------|-----------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5510 GENERAL PUBLIC HEALTH | | | | | | | | |
| 115510 | 512100 | S&W-REG | 6,373,065.00 | 6,373,159.00 | 6,685,975.00 | 6,685,975.00 | .00 | .00 |
| 115510 | 512200 | S&W-OT | 6,000.00 | 3,000.00 | 5,000.00 | 5,000.00 | .00 | .00 |
| 115510 | 512600 | S&W-T/PT | 317,000.00 | 250,000.00 | 300,000.00 | 300,000.00 | .00 | .00 |
| 115510 | 512700 | S&W-CELLPH | 90.00 | 546.00 | 548.00 | 548.00 | .00 | .00 |
| 115510 | 513400 | 457 DECOMP | 6,200.00 | .00 | .00 | .00 | .00 | .00 |
| 115510 | 513500 | 401(K) SUP | 130,856.00 | 130,871.00 | 134,935.00 | 134,935.00 | .00 | .00 |
| 115510 | 517000 | BD MEMBER | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | .00 | .00 |
| 115510 | 518000 | FICA | 517,186.00 | 515,663.00 | 534,852.00 | 534,852.00 | .00 | .00 |
| 115510 | 518100 | LGERS | 831,063.00 | 885,429.00 | 962,940.00 | 962,940.00 | .00 | .00 |
| 115510 | 518300 | MED INS | 1,347,140.00 | 1,261,893.00 | 1,410,466.00 | 1,410,466.00 | .00 | .00 |
| 115510 | 518400 | DEN INS | 72,767.00 | 68,192.00 | 68,055.00 | 68,055.00 | .00 | .00 |
| 115510 | 518600 | WKRS COMP | 43,578.00 | 42,300.00 | 53,520.00 | 53,520.00 | .00 | .00 |
| 115510 | 521100 | CL&JAN SUP | 12,000.00 | 12,000.00 | 12,000.00 | 12,000.00 | .00 | .00 |
| 115510 | 522600 | PRTG&BNDG | 6,500.00 | 7,500.00 | 6,000.00 | 6,000.00 | .00 | .00 |
| 115510 | 523300 | PBLICATIONS | 2,500.00 | 2,500.00 | 2,000.00 | 2,000.00 | .00 | .00 |
| 115510 | 523900 | MD SUPP&EQ | 457,041.00 | 474,450.00 | 525,000.00 | 525,000.00 | .00 | .00 |
| 115510 | 525001 | FUEL COSTS | 1,625.00 | 1,625.00 | 1,625.00 | 1,625.00 | .00 | .00 |
| 115510 | 526000 | DEPT SUPP | 51,148.00 | 45,000.00 | 55,000.00 | 55,000.00 | .00 | .00 |
| 115510 | 526020 | SUPP-NONEX | 5,942.00 | 12,118.00 | .00 | .00 | .00 | .00 |
| 115510 | 526200 | DP SUPP | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | .00 | .00 |
| 115510 | 532100 | TELE&COMM | 73,956.00 | 74,454.00 | 62,000.00 | 62,000.00 | .00 | .00 |
| 115510 | 532500 | POSTAGE | 8,000.00 | 8,000.00 | 9,000.00 | 9,000.00 | .00 | .00 |
| 115510 | 535200 | M&R-EQUIP | 11,000.00 | 11,000.00 | 10,000.00 | 10,000.00 | .00 | .00 |
| 115510 | 535300 | M&R-VEHCLS | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | .00 | .00 |
| 115510 | 537000 | ADVRTSNG | 14,000.00 | 27,022.00 | 15,000.00 | 15,000.00 | .00 | .00 |
| 115510 | 537100 | TRVL&STAFF | 75,505.00 | 70,000.00 | 60,000.00 | 60,000.00 | .00 | .00 |
| 115510 | 538100 | PROF SVCS | 34,000.00 | 27,532.00 | 25,000.00 | 25,000.00 | .00 | .00 |
| 115510 | 538300 | MED SVCS | 22,000.00 | 22,000.00 | 20,000.00 | 20,000.00 | .00 | .00 |
| 115510 | 538301 | LAB SVCS | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | .00 | .00 |
| 115510 | 539000 | CONT SVCS | 335,500.00 | 506,528.00 | 441,878.00 | 441,878.00 | .00 | .00 |
| 115510 | 539015 | CON SVCDSS | 20,700.00 | 20,700.00 | 20,700.00 | 20,700.00 | .00 | .00 |
| 115510 | 539932 | COMM LINK | 29,000.00 | .00 | .00 | .00 | .00 | .00 |
| 115510 | 547200 | DUES&MBRSP | 6,200.00 | 8,000.00 | 9,000.00 | 9,000.00 | .00 | .00 |
| 115510 | 547500 | RNTL EQUIP | 14,500.00 | 17,000.00 | 16,000.00 | 16,000.00 | .00 | .00 |
| 115510 | 547600 | IN&GEN BND | 93,530.00 | 97,641.00 | 124,844.00 | 124,844.00 | .00 | .00 |
| 115510 | 551000 | C/O-EQUIP | 38,999.00 | .00 | .00 | .00 | .00 | .00 |
| 115510 | 598040 | TRNSFR-CPF | .00 | 56,890.00 | .00 | .00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 10,990,591.00 | 11,065,013.00 | 11,603,338.00 | 11,603,338.00 | .00 | .00 |
| 9009 DPH AA 543 | | | | | | | | |
| 115510 | 523900 | 9009 MD SUPP&EQ | 14,238.00 | .00 | .00 | .00 | .00 | .00 |

HENDERSON COUNTY

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|------------------------------|----------------------------------|------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 115510 | 539000 | 9009 | CONT SVCS | 4,783.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL DPH AA 543 | | | | 19,021.00 | .00 | .00 | .00 | .00 | .00 |
| 9018 | COSSAP - HEALTH | | | | | | | | |
| 115510 | 539000 | 9018 | CONT SVCS | 265,528.00 | 1,314,633.00 | .00 | .00 | .00 | .00 |
| TOTAL COSSAP - HEALTH | | | | 265,528.00 | 1,314,633.00 | .00 | .00 | .00 | .00 |
| 9030 | DOGWOOD HEALTH TRUST GRANT - DPH | | | | | | | | |
| 115510 | 539000 | 9030 | CONT SVCS | 210,118.00 | 65,413.00 | .00 | .00 | .00 | .00 |
| 115510 | 569931 | 9030 | UNALLOC | 3,477.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL DOGWOOD HEALTH TRUST G | | | | 213,595.00 | 65,413.00 | .00 | .00 | .00 | .00 |
| 9044 | DPH AA 546 | | | | | | | | |
| 115510 | 512100 | 9044 | S&W-REG | 88,509.00 | .00 | .00 | .00 | .00 | .00 |
| 115510 | 513500 | 9044 | 401(K) SUP | 1,728.00 | .00 | .00 | .00 | .00 | .00 |
| 115510 | 518000 | 9044 | FICA | 5,799.00 | .00 | .00 | .00 | .00 | .00 |
| 115510 | 518100 | 9044 | LGERS | 11,471.00 | .00 | .00 | .00 | .00 | .00 |
| 115510 | 518300 | 9044 | MED INS | 19,010.00 | .00 | .00 | .00 | .00 | .00 |
| 115510 | 518400 | 9044 | DEN INS | 993.00 | .00 | .00 | .00 | .00 | .00 |
| 115510 | 526020 | 9044 | NON-EXPEND | .00 | 4,824.00 | .00 | .00 | .00 | .00 |
| 115510 | 538301 | 9044 | LAB SVCS | 1,502.00 | .00 | .00 | .00 | .00 | .00 |
| 115510 | 569931 | 9044 | UNALLOC | 120,089.00 | 115,266.00 | .00 | .00 | .00 | .00 |
| TOTAL DPH AA 546 | | | | 249,101.00 | 120,090.00 | .00 | .00 | .00 | .00 |
| 9048 | DPH AA 846 | | | | | | | | |
| 115510 | 512100 | 9048 | S&W-REG | 69,381.00 | .00 | .00 | .00 | .00 | .00 |
| 115510 | 513500 | 9048 | 401(K) SUP | 1,358.00 | .00 | .00 | .00 | .00 | .00 |
| 115510 | 518000 | 9048 | FICA | 5,083.00 | .00 | .00 | .00 | .00 | .00 |
| 115510 | 518100 | 9048 | LGERS | 8,960.00 | .00 | .00 | .00 | .00 | .00 |
| 115510 | 518300 | 9048 | MED INS | 13,082.00 | .00 | .00 | .00 | .00 | .00 |
| 115510 | 518400 | 9048 | DEN INS | 698.00 | .00 | .00 | .00 | .00 | .00 |
| 115510 | 526000 | 9048 | DEPT SUPP | 5,943.00 | .00 | .00 | .00 | .00 | .00 |
| 115510 | 532100 | 9048 | TELE&COMM | 1,026.00 | .00 | .00 | .00 | .00 | .00 |
| 115510 | 537100 | 9048 | TRVL&STAFF | 194.00 | .00 | .00 | .00 | .00 | .00 |
| 115510 | 539000 | 9048 | CONT SVCS | 36,336.00 | .00 | .00 | .00 | .00 | .00 |
| 115510 | 569900 | 9048 | PMTS-AGENC | 165,500.00 | 165,500.00 | .00 | .00 | .00 | .00 |

HENDERSON COUNTY

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|------------------------------|-------------------------------------|------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 115510 | 569931 | 9048 | UNALLOC | 23,439.00 | 165,500.00 | .00 | .00 | .00 | .00 |
| TOTAL DPH AA 846 | | | | 331,000.00 | 331,000.00 | .00 | .00 | .00 | .00 |
| 9068 | DPH AIA 117 WORKFORCE DEVELOPMENT | | | | | | | | |
| 115510 | 569931 | 9068 | UNALLOC | 334,192.00 | 334,192.00 | .00 | .00 | .00 | .00 |
| TOTAL DPH AIA 117 WORKFORCE | | | | 334,192.00 | 334,192.00 | .00 | .00 | .00 | .00 |
| 9087 | CCNC CAPACITY BUILDING GRANT (HEAL) | | | | | | | | |
| 115510 | 523900 | 9087 | MD SUPP&EQ | .00 | 1,734.00 | .00 | .00 | .00 | .00 |
| 115510 | 526000 | 9087 | DEPT SUPP | .00 | 34.00 | .00 | .00 | .00 | .00 |
| 115510 | 526020 | 9087 | NON-EXPEND | .00 | 4,582.00 | .00 | .00 | .00 | .00 |
| 115510 | 539000 | 9087 | CONT SVCS | .00 | 4,936.00 | .00 | .00 | .00 | .00 |
| TOTAL CCNC CAPACITY BUILDING | | | | .00 | 11,286.00 | .00 | .00 | .00 | .00 |
| 9092 | DPH AA 719 | | | | | | | | |
| 115510 | 512100 | 9092 | S&W-REG | .00 | 76,382.00 | .00 | .00 | .00 | .00 |
| 115510 | 538100 | 9092 | PROF SVCS | .00 | 100.00 | .00 | .00 | .00 | .00 |
| 115510 | 551000 | 9092 | C/O-EQUIP | .00 | 17,259.00 | .00 | .00 | .00 | .00 |
| TOTAL DPH AA 719 | | | | .00 | 93,741.00 | .00 | .00 | .00 | .00 |
| 9095 | DPH AA122 - HURRICANE HELENE ESSENT | | | | | | | | |
| 115510 | 569931 | 9095 | UNALLOC | .00 | 1,064,970.00 | .00 | .00 | .00 | .00 |
| TOTAL DPH AA122 - HURRICANE | | | | .00 | 1,064,970.00 | .00 | .00 | .00 | .00 |
| TOTAL GENERAL PUBLIC HEALTH | | | | 12,403,028.00 | 14,400,338.00 | 11,603,338.00 | 11,603,338.00 | .00 | .00 |

ENVIRONMENTAL HEALTH

115512

MISSION: To promote, protect and advance the health and wellness of our community.

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| Required food / lodging inspections completed | 100% | 100% | 52% | 72% | 100% | 100% | 100% | 100% |
| Septic complaints or repair violations requiring legal action | 1% | 1% | 3% | 0% | 0% | 0% | 0% | 0% |
| Well grouts inspected | 100% | 99% | 100% | 100% | 100% | 100% | 100% | 100% |

| STAFFING LEVELS | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Full Time | 17 | 17 | 17 | 0.0% |
| Part Time | 0 | 0 | 0 | 0.0% |
| Project | 0 | 0 | 0 | 0.0% |

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 1,663,993 | \$ 1,810,163 | \$ 1,974,328 | 9.1% |
| Operating | \$ 94,141 | \$ 79,436 | \$ 77,476 | -2.5% |
| Capital | \$ - | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 1,758,134 | \$ 1,889,599 | \$ 2,051,804 | 8.6% |
| Total Revenue | \$ 428,821 | \$ 345,000 | \$ 370,000 | 7.2% |
| Revenue % of Expenditure | 24% | 18% | 18% | |

SIGNIFICANT ISSUES:

| | |
|---|---|
| 1 | Increase in Personnel costs due to additional retiree insurance for FY26. |
| 2 | Decrease in Operating costs due to minor reductions in several lines. |
| 3 | Increase in Revenues due to expected increase in sanitation fees. |

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|----------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5512 ENVIRONMENTAL HEALTH | | | | | | | | |
| 115512 | 512100 | S&W-REG | 1,198,507.00 | 1,245,798.00 | 1,339,895.00 | 1,339,895.00 | .00 | .00 |
| 115512 | 512200 | S&W-OT | 5,000.00 | 5,000.00 | 2,000.00 | 2,000.00 | .00 | .00 |
| 115512 | 512600 | S&W-T/PT | 2,000.00 | 2,000.00 | .00 | .00 | .00 | .00 |
| 115512 | 513400 | 457 DECOMP | 7,100.00 | .00 | .00 | .00 | .00 | .00 |
| 115512 | 513500 | 401(K) SUP | 24,468.00 | 25,256.00 | 27,043.00 | 27,043.00 | .00 | .00 |
| 115512 | 518000 | FICA | 93,715.00 | 95,839.00 | 102,655.00 | 102,655.00 | .00 | .00 |
| 115512 | 518100 | LGERS | 155,915.00 | 170,639.00 | 193,131.00 | 193,131.00 | .00 | .00 |
| 115512 | 518300 | MED INS | 245,605.00 | 244,631.00 | 288,409.00 | 288,409.00 | .00 | .00 |
| 115512 | 518400 | DEN INS | 13,272.00 | 13,220.00 | 13,915.00 | 13,915.00 | .00 | .00 |
| 115512 | 518600 | WKRS COMP | 8,542.00 | 7,780.00 | 7,280.00 | 7,280.00 | .00 | .00 |
| 115512 | 521100 | CL&JAN SUP | 1,350.00 | 1,350.00 | 1,150.00 | 1,150.00 | .00 | .00 |
| 115512 | 522600 | PRTG&BNDG | 800.00 | 400.00 | 300.00 | 300.00 | .00 | .00 |
| 115512 | 525001 | FUEL COSTS | 16,250.00 | 14,030.00 | 11,050.00 | 11,050.00 | .00 | .00 |
| 115512 | 526000 | DEPT SUPP | 18,000.00 | 18,000.00 | 18,000.00 | 18,000.00 | .00 | .00 |
| 115512 | 532100 | TELE&COMM | 12,600.00 | 14,000.00 | 13,000.00 | 13,000.00 | .00 | .00 |
| 115512 | 535200 | M&R-EQUIP | 1,500.00 | 1,500.00 | 1,500.00 | 1,500.00 | .00 | .00 |
| 115512 | 535300 | M&R-VEHCLS | 6,500.00 | 6,000.00 | 6,000.00 | 6,000.00 | .00 | .00 |
| 115512 | 537100 | TRVL&STAFF | 8,000.00 | 9,000.00 | 9,000.00 | 9,000.00 | .00 | .00 |
| 115512 | 538100 | PROF SVCS | 500.00 | 750.00 | .00 | .00 | .00 | .00 |
| 115512 | 538105 | MOSQUITO | 17,614.00 | .00 | .00 | .00 | .00 | .00 |
| 115512 | 547200 | DUES&MBRSP | 850.00 | 1,000.00 | 1,000.00 | 1,000.00 | .00 | .00 |
| 115512 | 547500 | RNTL EQUIP | 2,000.00 | 2,000.00 | 1,500.00 | 1,500.00 | .00 | .00 |
| 115512 | 547600 | IN&GEN BND | 10,911.00 | 11,406.00 | 14,976.00 | 14,976.00 | .00 | .00 |
| 115512 | 598040 | TRNSFR-CPF | 25,788.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 1,876,787.00 | 1,889,599.00 | 2,051,804.00 | 2,051,804.00 | .00 | .00 |
| TOTAL ENVIRONMENTAL HEALTH | | | 1,876,787.00 | 1,889,599.00 | 2,051,804.00 | 2,051,804.00 | .00 | .00 |

GOVERNING BODY

115401

MISSION: To lead our community, to promote individual responsibility and equal opportunity, to protect life and property, to provide efficient, innovative, and quality public services; to provide services as needed by the community and in compliance with all legal requirements; to stimulate economic growth and regional cooperation, and to balance the preservation and utilization of all of our resources.

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| Complete follow-up from Board meeting within 48 hours after conclusion | Not Measured | 100% | 100% | 90% | 93% | 95% | 95% | 100% |
| Videos of meetings posted to website within 24 hours of receipt | Not Measured | 100% | 100% | 98% | 99% | 99% | 100% | 100% |
| Meeting minutes completed within 30 days | 100% | 100% | 100% | 100% | 100% | 99% | 100% | 100% |

STAFFING LEVELS

| | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|-----------|-----------------------|-----------------------|-------------------------|-----------------|
| Full Time | 1 | 1 | 1 | 0.0% |
| Part Time | 5 | 5 | 5 | 0.0% |
| Project | 0 | 0 | 0 | 0.0% |

COST CENTER

| | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 360,536 | \$ 367,456 | \$ 396,915 | 8.0% |
| Operating | \$ 286,784 | \$ 304,347 | \$ 316,517 | 4.0% |
| Capital | \$ - | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 647,319 | \$ 671,803 | \$ 713,432 | 6.2% |

SIGNIFICANT ISSUES:

| | |
|---|--|
| 1 | Increase in Personnel costs due to increased retirement and insurance costs. |
|---|--|

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------|--------|-------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5401 GOVERNING BODY | | | | | | | | |
| 115401 | 512100 | S&W-REG | 228,069.00 | 238,554.00 | 253,387.00 | 253,387.00 | .00 | .00 |
| 115401 | 512600 | S&W-T/PT | 1,000.00 | .00 | .00 | .00 | .00 | .00 |
| 115401 | 513500 | 401(K) SUP | 1,704.00 | 1,752.00 | 1,962.00 | 1,962.00 | .00 | .00 |
| 115401 | 518000 | FICA | 19,464.00 | 18,249.00 | 19,384.00 | 19,384.00 | .00 | .00 |
| 115401 | 518100 | LGERS | 10,899.00 | 11,864.00 | 13,989.00 | 13,989.00 | .00 | .00 |
| 115401 | 518300 | MED INS | 90,486.00 | 90,127.00 | 100,943.00 | 100,943.00 | .00 | .00 |
| 115401 | 518400 | DEN INS | 4,890.00 | 4,870.00 | 4,870.00 | 4,870.00 | .00 | .00 |
| 115401 | 518600 | WKRS COMP | 4,656.00 | 2,040.00 | 2,380.00 | 2,380.00 | .00 | .00 |
| 115401 | 521100 | CL&JAN SUP | 2,450.00 | 2,450.00 | 2,450.00 | 2,450.00 | .00 | .00 |
| 115401 | 522600 | PRTG&BNDG | 1,200.00 | 1,000.00 | 1,000.00 | 1,000.00 | .00 | .00 |
| 115401 | 523300 | PBLICATIONS | .00 | .00 | 100.00 | 100.00 | .00 | .00 |
| 115401 | 526000 | DEPT SUPP | 25,000.00 | 28,000.00 | 30,000.00 | 30,000.00 | .00 | .00 |
| 115401 | 526020 | SUPP-NONEX | 13,288.00 | .00 | .00 | .00 | .00 | .00 |
| 115401 | 532100 | TELE&COMM | 13,000.00 | 11,500.00 | 11,500.00 | 11,500.00 | .00 | .00 |
| 115401 | 532500 | POSTAGE | 500.00 | 300.00 | 300.00 | 300.00 | .00 | .00 |
| 115401 | 537000 | ADVRTSNG | 500.00 | 500.00 | 300.00 | 300.00 | .00 | .00 |
| 115401 | 537100 | TRVL&STAFF | 52,950.00 | 54,200.00 | 54,000.00 | 54,000.00 | .00 | .00 |
| 115401 | 537101 | NURSEMTGS | 1,000.00 | 1,000.00 | 1,500.00 | 1,500.00 | .00 | .00 |
| 115401 | 538100 | PROF SVCS | 38,650.00 | 18,000.00 | 18,000.00 | 18,000.00 | .00 | .00 |
| 115401 | 539000 | CONT SVCS | 177,000.00 | 179,000.00 | 188,000.00 | 188,000.00 | .00 | .00 |
| 115401 | 547200 | DUES&MBRSP | 200.00 | 200.00 | 200.00 | 200.00 | .00 | .00 |
| 115401 | 547500 | RNTL EQUIP | 4,500.00 | 3,500.00 | 3,000.00 | 3,000.00 | .00 | .00 |
| 115401 | 547600 | IN&GEN BND | 4,249.00 | 4,697.00 | 6,167.00 | 6,167.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 695,655.00 | 671,803.00 | 713,432.00 | 713,432.00 | .00 | .00 |
| TOTAL GOVERNING BODY | | | 695,655.00 | 671,803.00 | 713,432.00 | 713,432.00 | .00 | .00 |

COUNTY ADMINISTRATION

115403 / 115404

MISSION: To effectively and efficiently implement the policies of the Board of Commissioners.

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| Budget Amendments posted within 5 business days of approval | 98% | 98% | 98% | 98% | 96% | 96% | 98% | 100% |
| Requested audits completed | Not measured | Not measured | Not measured | 100% | 67% | 75% | 80% | 100% |

| STAFFING LEVELS | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Full Time | 6 | 6 | 6 | 0.0% |
| Part Time | 0 | 0 | 0 | 0.0% |
| Project | 0 | 0 | 0 | 0.0% |

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 1,225,700 | \$ 1,216,551 | \$ 1,127,927 | -7.3% |
| Operating | \$ 49,666 | \$ 79,196 | \$ 107,581 | 35.8% |
| Capital | \$ - | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 1,275,366 | \$ 1,295,747 | \$ 1,235,508 | -4.6% |

SIGNIFICANT ISSUES:

| | |
|---|---|
| 1 | Decrease in Personnel costs due to reduced retirement expenses. |
| 2 | Increase in Operating costs due to additional contracted services for the NC Fellows program. |

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------|--------|-------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5403 COUNTY MANAGER | | | | | | | | |
| 115403 | 512100 | S&W-REG | 327,508.00 | 332,565.00 | 289,543.00 | 289,543.00 | .00 | .00 |
| 115403 | 513500 | 401(K) SUP | 6,560.00 | 6,667.00 | 5,797.00 | 5,797.00 | .00 | .00 |
| 115403 | 518000 | FICA | 25,255.00 | 25,441.00 | 22,150.00 | 22,150.00 | .00 | .00 |
| 115403 | 518100 | LGERS | 42,085.00 | 45,419.00 | 41,697.00 | 41,697.00 | .00 | .00 |
| 115403 | 518300 | MED INS | 25,853.00 | 12,875.00 | 14,420.00 | 14,420.00 | .00 | .00 |
| 115403 | 518400 | DEN INS | 1,397.00 | 696.00 | 696.00 | 696.00 | .00 | .00 |
| 115403 | 518600 | WKRS COMP | 326.00 | 340.00 | 340.00 | 340.00 | .00 | .00 |
| 115403 | 521100 | CL&JAN SUP | 100.00 | 100.00 | 100.00 | 100.00 | .00 | .00 |
| 115403 | 523300 | PBLICATIONS | 100.00 | 100.00 | 100.00 | 100.00 | .00 | .00 |
| 115403 | 526000 | DEPT SUPP | 5,500.00 | 5,500.00 | 5,500.00 | 5,500.00 | .00 | .00 |
| 115403 | 532100 | TELE&COMM | 4,000.00 | 4,500.00 | 2,700.00 | 2,700.00 | .00 | .00 |
| 115403 | 532500 | POSTAGE | 100.00 | 150.00 | 100.00 | 100.00 | .00 | .00 |
| 115403 | 537100 | TRVL&STAFF | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | .00 | .00 |
| 115403 | 538100 | PROF SVCS | 15,000.00 | 15,000.00 | 12,500.00 | 12,500.00 | .00 | .00 |
| 115403 | 539000 | CONT SVCS | 420.00 | 420.00 | 420.00 | 420.00 | .00 | .00 |
| 115403 | 547200 | DUES&MBRSP | 500.00 | 500.00 | 500.00 | 500.00 | .00 | .00 |
| 115403 | 547500 | RNTL EQUIP | 200.00 | 700.00 | 500.00 | 500.00 | .00 | .00 |
| 115403 | 547600 | IN&GEN BND | 607.00 | 671.00 | 881.00 | 881.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 470,511.00 | 466,644.00 | 412,944.00 | 412,944.00 | .00 | .00 |
| TOTAL COUNTY MANAGER | | | 470,511.00 | 466,644.00 | 412,944.00 | 412,944.00 | .00 | .00 |

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|------------------------------|--------|-------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5404 ADMINISTRATIVE SERVICES | | | | | | | | |
| 115404 | 512100 | S&W-REG | 653,876.00 | 524,460.00 | 530,740.00 | 530,740.00 | .00 | .00 |
| 115404 | 512700 | S&W-CELLPH | 2,548.00 | 2,558.00 | 2,297.00 | 2,297.00 | .00 | .00 |
| 115404 | 513500 | 401(K) SUP | 11,103.00 | 10,533.00 | 10,680.00 | 10,680.00 | .00 | .00 |
| 115404 | 518000 | FICA | 43,463.00 | 40,317.00 | 40,777.00 | 40,777.00 | .00 | .00 |
| 115404 | 518100 | LGERS | 84,463.00 | 131,553.00 | 76,392.00 | 76,392.00 | .00 | .00 |
| 115404 | 518300 | MED INS | 64,633.00 | 77,252.00 | 86,523.00 | 86,523.00 | .00 | .00 |
| 115404 | 518400 | DEN INS | 3,493.00 | 4,175.00 | 4,175.00 | 4,175.00 | .00 | .00 |
| 115404 | 518600 | WKRS COMP | 845.00 | 1,700.00 | 1,700.00 | 1,700.00 | .00 | .00 |
| 115404 | 521100 | CL&JAN SUP | 47.00 | 100.00 | 100.00 | 100.00 | .00 | .00 |
| 115404 | 522600 | PRTG&BNDG | .00 | .00 | 1,000.00 | 1,000.00 | .00 | .00 |
| 115404 | 523300 | PBLICATIONS | .00 | 200.00 | 225.00 | 225.00 | .00 | .00 |
| 115404 | 525001 | FUEL COSTS | 55.00 | 800.00 | 650.00 | 650.00 | .00 | .00 |
| 115404 | 526000 | DEPT SUPP | 3,154.00 | 4,000.00 | 4,000.00 | 4,000.00 | .00 | .00 |
| 115404 | 532100 | TELE&COMM | .00 | .00 | 1,900.00 | 1,900.00 | .00 | .00 |
| 115404 | 537000 | ADVRTSNG | 100.00 | 100.00 | 100.00 | 100.00 | .00 | .00 |
| 115404 | 537100 | TRVL&STAFF | 17,950.00 | 25,000.00 | 27,400.00 | 27,400.00 | .00 | .00 |
| 115404 | 538100 | PROF SVCS | 666.00 | 2,000.00 | 2,000.00 | 2,000.00 | .00 | .00 |
| 115404 | 539000 | CONT SVCS | .00 | .00 | 26,000.00 | 26,000.00 | .00 | .00 |
| 115404 | 547200 | DUES&MBRSP | 714.00 | 1,000.00 | 1,500.00 | 1,500.00 | .00 | .00 |
| 115404 | 547600 | IN&GEN BND | 3,194.00 | 3,355.00 | 4,405.00 | 4,405.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 890,304.00 | 829,103.00 | 822,564.00 | 822,564.00 | .00 | .00 |
| TOTAL ADMINISTRATIVE SERVICE | | | 890,304.00 | 829,103.00 | 822,564.00 | 822,564.00 | .00 | .00 |

HUMAN RESOURCES

115405

MISSION: To attract, develop and retain top talent by providing exceptional customer service through our partnerships, operations, guidelines and support thereby allowing our employees to deliver quality services to the citizens of Henderson County.

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| Employees completing required safety training each year | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Maintain average turnover rate comparable to market | 14% | 13% | 16% | 14% | 14% | 12% | 12% | <16% |

| STAFFING LEVELS | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Full Time | 11 | 12 | 12 | 0.0% |
| Part Time | 0 | 0 | 0 | 0.0% |
| Project | 0 | 0 | 0 | 0.0% |

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 1,227,389 | \$ 1,282,926 | \$ 1,355,803 | 5.7% |
| Operating | \$ 209,851 | \$ 244,758 | \$ 246,463 | 0.7% |
| Capital | \$ - | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 1,437,239 | \$ 1,527,684 | \$ 1,602,266 | 4.9% |

SIGNIFICANT ISSUES:

| | |
|---|---------------------------------|
| 1 | No significant issues for FY26. |
|---|---------------------------------|

UNFUNDED BUDGET REQUESTS:

| | | \$ REQUEST | TRE |
|---|--|-------------------|------------|
| 1 | Reclassification request for (2) positions | \$8,636 | \$0.00003 |
| 2 | Technology request [software] | \$576 | \$0.00000 |

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5405 HUMAN RESOURCES | | | | | | | | |
| 115405 | 512100 | S&W-REG | 831,345.00 | 875,349.00 | 904,010.00 | 897,047.00 | .00 | .00 |
| 115405 | 512200 | S&W-OT | .00 | 200.00 | 500.00 | 500.00 | .00 | .00 |
| 115405 | 512600 | S&W-T/PT | 39,100.00 | 19,500.00 | 21,630.00 | 21,630.00 | .00 | .00 |
| 115405 | 512700 | S&W-CELLPH | 2,734.00 | 2,734.00 | 2,734.00 | 2,734.00 | .00 | .00 |
| 115405 | 513500 | 401(K) SUP | 16,158.00 | 17,610.00 | 18,279.00 | 18,140.00 | .00 | .00 |
| 115405 | 518000 | FICA | 65,535.00 | 68,683.00 | 71,061.00 | 70,529.00 | .00 | .00 |
| 115405 | 518100 | LGRS | 107,189.00 | 119,440.00 | 130,178.00 | 129,176.00 | .00 | .00 |
| 115405 | 518300 | MED INS | 156,331.00 | 166,341.00 | 201,886.00 | 201,886.00 | .00 | .00 |
| 115405 | 518400 | DEN INS | 8,443.00 | 8,989.00 | 9,741.00 | 9,741.00 | .00 | .00 |
| 115405 | 518600 | WKRS COMP | 3,586.00 | 4,080.00 | 4,420.00 | 4,420.00 | .00 | .00 |
| 115405 | 521100 | CL&JAN SUP | 225.00 | 225.00 | 175.00 | 175.00 | .00 | .00 |
| 115405 | 522600 | PRTG&BNDG | 300.00 | 300.00 | 200.00 | 200.00 | .00 | .00 |
| 115405 | 525001 | FUEL COSTS | 302.00 | 114.00 | 114.00 | 114.00 | .00 | .00 |
| 115405 | 526000 | DEPT SUPP | 10,500.00 | 6,100.00 | 5,200.00 | 5,200.00 | .00 | .00 |
| 115405 | 526020 | SUPP-NONEX | 1,246.00 | .00 | .00 | .00 | .00 | .00 |
| 115405 | 526200 | DP SUPP | 1,000.00 | 750.00 | 500.00 | 500.00 | .00 | .00 |
| 115405 | 526201 | NONCAPTECH | .00 | .00 | 576.00 | .00 | .00 | .00 |
| 115405 | 532100 | TELE&COMM | 2,000.00 | 2,000.00 | 1,800.00 | 1,800.00 | .00 | .00 |
| 115405 | 532500 | POSTAGE | 750.00 | 500.00 | 350.00 | 350.00 | .00 | .00 |
| 115405 | 537100 | TRVL&STAFF | 24,000.00 | 27,000.00 | 26,065.00 | 26,065.00 | .00 | .00 |
| 115405 | 537103 | RECRUITMEN | 31,203.00 | 30,000.00 | 7,500.00 | 7,500.00 | .00 | .00 |
| 115405 | 538100 | PROF SVCS | 2,400.00 | 7,500.00 | 25,000.00 | 25,000.00 | .00 | .00 |
| 115405 | 538200 | LEGAL SVCS | 7,500.00 | 25,000.00 | 25,000.00 | 25,000.00 | .00 | .00 |
| 115405 | 539000 | CONT SVCS | 73,262.00 | 84,176.00 | 87,457.00 | 87,457.00 | .00 | .00 |
| 115405 | 539018 | SP PRGMS | 44,350.00 | 46,400.00 | 49,700.00 | 49,700.00 | .00 | .00 |
| 115405 | 547200 | DUES&MBRSP | 1,500.00 | 2,100.00 | 2,450.00 | 2,450.00 | .00 | .00 |
| 115405 | 547500 | RNTL EQUIP | 3,000.00 | 3,200.00 | 3,500.00 | 3,500.00 | .00 | .00 |
| 115405 | 547600 | IN&GEN BND | 8,497.00 | 9,393.00 | 11,452.00 | 11,452.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 1,442,456.00 | 1,527,684.00 | 1,611,478.00 | 1,602,266.00 | .00 | .00 |
| TOTAL HUMAN RESOURCES | | | 1,442,456.00 | 1,527,684.00 | 1,611,478.00 | 1,602,266.00 | .00 | .00 |

ELECTIONS

115408

MISSION: Ensure accurate, honest and fair elections to Henderson County citizens in an efficient and timely manner.

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| Number of registered voters | 88,118 | 86,500 | 86,500 | 88,000 | 92,600 | 94,000 | 95,000 | 95,500 |
| Office staff attending 100% of education and training classes provided by the State Board of Elections | 2 | 1 | 2 | 4 | 2 | 4 | 4 | 5 |

STAFFING LEVELS

| | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|-----------|-----------------------|-----------------------|-------------------------|-----------------|
| Full Time | 5 | 5 | 5 | 0.0% |
| Part Time | 1 | 1 | 1 | 0.0% |
| Project | 0 | 0 | 0 | 0.0% |

COST CENTER

| | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 611,788 | \$ 764,810 | \$ 862,544 | 12.8% |
| Operating | \$ 358,265 | \$ 477,028 | \$ 602,343 | 26.3% |
| Capital | \$ - | \$ - | \$ 37,305 | N/A |
| Total Expenditures | \$ 970,052 | \$ 1,241,838 | \$ 1,502,192 | 21.0% |
| Total Revenue | \$ 2,631 | \$ 25 | \$ 3,000 | 11900.0% |
| Revenue % of Expenditure | 0% | 0% | 0% | |

SIGNIFICANT ISSUES:

| | |
|---|--|
| 1 | Increase in Personnel costs due to additional funding for overtime and auxiliary employee costs. |
| 2 | Increase in Operating costs due to additional equipment and expenses associated with a higher number of early voting sites and the potential need for a special-called election. |
| 3 | Increase in Revenues due to fluctuations based on the election cycle, varying with the number of elections scheduled within a fiscal year. |

UNFUNDED BUDGET REQUESTS:

| | \$ REQUEST | TRE |
|--|-------------------|------------|
| 1 Reclassification request for (2) positions | \$8,314 | \$0.00003 |
| 2 Salary increase for (1) position | \$6,946 | \$0.00003 |

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------|--------|-------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5408 ELECTIONS | | | | | | | | |
| 115408 | 512100 | S&W-REG | 305,438.00 | 367,632.00 | 401,220.00 | 388,917.00 | .00 | .00 |
| 115408 | 512200 | S&W-OT | 26,000.00 | 50,000.00 | 75,000.00 | 75,000.00 | .00 | .00 |
| 115408 | 512600 | S&W-T/PT | 105,200.00 | 140,000.00 | 165,000.00 | 165,000.00 | .00 | .00 |
| 115408 | 512700 | S&W-CELLPH | 550.00 | 548.00 | 548.00 | 548.00 | .00 | .00 |
| 115408 | 513500 | 401(K) SUP | 8,629.00 | 8,462.00 | 9,601.00 | 9,355.00 | .00 | .00 |
| 115408 | 517000 | BD MEMBER | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | .00 | .00 |
| 115408 | 518000 | FICA | 42,195.00 | 42,701.00 | 49,095.00 | 48,154.00 | .00 | .00 |
| 115408 | 518100 | LGERS | 55,008.00 | 57,000.00 | 68,582.00 | 66,812.00 | .00 | .00 |
| 115408 | 518300 | MED INS | 77,560.00 | 77,252.00 | 86,523.00 | 86,523.00 | .00 | .00 |
| 115408 | 518400 | DEN INS | 4,191.00 | 4,175.00 | 4,175.00 | 4,175.00 | .00 | .00 |
| 115408 | 518600 | WKRS COMP | 21,156.00 | 2,040.00 | 3,060.00 | 3,060.00 | .00 | .00 |
| 115408 | 521100 | CL&JAN SUP | 1,500.00 | 1,500.00 | 1,000.00 | 1,000.00 | .00 | .00 |
| 115408 | 522600 | PRTG&BNDG | 37,000.00 | 39,000.00 | 54,000.00 | 54,000.00 | .00 | .00 |
| 115408 | 523300 | PBLICATIONS | 500.00 | 200.00 | 200.00 | 200.00 | .00 | .00 |
| 115408 | 526000 | DEPT SUPP | 32,000.00 | 35,000.00 | 42,000.00 | 42,000.00 | .00 | .00 |
| 115408 | 526020 | SUPP-NONEX | .00 | .00 | 55,970.00 | 55,970.00 | .00 | .00 |
| 115408 | 526200 | DP SUPP | 2,500.00 | 2,000.00 | 4,300.00 | 4,300.00 | .00 | .00 |
| 115408 | 532100 | TELE&COMM | 10,000.00 | 10,000.00 | 9,000.00 | 9,000.00 | .00 | .00 |
| 115408 | 532500 | POSTAGE | 20,000.00 | 22,000.00 | 37,000.00 | 37,000.00 | .00 | .00 |
| 115408 | 537000 | ADVTSNG | 1,000.00 | 1,000.00 | 1,400.00 | 1,400.00 | .00 | .00 |
| 115408 | 537100 | TRVL&STAFF | 15,000.00 | 18,000.00 | 18,000.00 | 18,000.00 | .00 | .00 |
| 115408 | 538100 | PROF SVCS | 21,000.00 | 26,000.00 | 42,000.00 | 42,000.00 | .00 | .00 |
| 115408 | 539000 | CONT SVCS | 176,157.00 | 166,059.00 | 244,144.00 | 244,144.00 | .00 | .00 |
| 115408 | 547200 | DUES&MBRSP | 400.00 | 400.00 | 400.00 | 400.00 | .00 | .00 |
| 115408 | 547300 | LEASEPROP | 6,000.00 | 60,000.00 | 64,000.00 | 64,000.00 | .00 | .00 |
| 115408 | 547500 | RNTL EQUIP | 10,000.00 | 12,000.00 | 21,000.00 | 21,000.00 | .00 | .00 |
| 115408 | 547600 | IN&GEN BND | 79,835.00 | 83,869.00 | 7,929.00 | 7,929.00 | .00 | .00 |
| 115408 | 551000 | C/O-EQUIP | .00 | .00 | 37,305.00 | 37,305.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 1,073,819.00 | 1,241,838.00 | 1,517,452.00 | 1,502,192.00 | .00 | .00 |
| TOTAL ELECTIONS | | | 1,073,819.00 | 1,241,838.00 | 1,517,452.00 | 1,502,192.00 | .00 | .00 |

COUNTY ATTORNEY

115416

MISSION: To provide timely, high-quality legal services to the Henderson County Board of Commissioners and the Departments of Henderson County Government.

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| Contracts reviewed prior to execution to ensure legal compliance within 5 business days | 100% | 100% | 100% | 100% | 100% | 85% | 100% | 100% |
| Drafted juvenile petitions within 2 business days of complete request | 95% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Successful conclusion of County litigation (non-DSS) | 95% | 70% | 85% | 80% | 90% | 80% | 85% | 100% |

STAFFING LEVELS

| | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|-----------|-----------------------|-----------------------|-------------------------|-----------------|
| Full Time | 7 | 7 | 7 | 0.0% |
| Part Time | 0 | 0 | 0 | 0.0% |
| Project | 0 | 0 | 0 | 0.0% |

COST CENTER

| | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 1,010,658 | \$ 1,048,340 | \$ 1,094,815 | 4.4% |
| Operating | \$ 34,743 | \$ 59,447 | \$ 58,617 | -1.4% |
| Capital | \$ - | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 1,045,402 | \$ 1,107,787 | \$ 1,153,432 | 4.1% |
| Total Revenue | \$ 362,244 | \$ 329,177 | \$ 329,177 | 0.0% |
| Revenue % of Expenditure | 35% | 30% | 29% | |

SIGNIFICANT ISSUES:

| | |
|---|---|
| 1 | Revenues shown reflect indirect costs for County departments. |
|---|---|

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5416 LEGAL | | | | | | | | |
| 115416 | 512100 | S&W-REG | 753,186.00 | 769,217.00 | 792,926.00 | 792,926.00 | .00 | .00 |
| 115416 | 512200 | S&W-OT | .00 | .00 | 400.00 | 400.00 | .00 | .00 |
| 115416 | 512700 | S&W-CELLPH | 2,044.00 | 2,297.00 | 2,297.00 | 2,297.00 | .00 | .00 |
| 115416 | 513500 | 401(K) SUP | 15,167.00 | 15,482.00 | 15,947.00 | 15,947.00 | .00 | .00 |
| 115416 | 518000 | FICA | 58,225.00 | 59,021.00 | 60,865.00 | 60,865.00 | .00 | .00 |
| 115416 | 518100 | LGERS | 96,784.00 | 104,946.00 | 114,187.00 | 114,187.00 | .00 | .00 |
| 115416 | 518300 | MED INS | 90,486.00 | 90,127.00 | 100,943.00 | 100,943.00 | .00 | .00 |
| 115416 | 518400 | DEN INS | 4,890.00 | 4,870.00 | 4,870.00 | 4,870.00 | .00 | .00 |
| 115416 | 518600 | WKRS COMP | 2,282.00 | 2,380.00 | 2,380.00 | 2,380.00 | .00 | .00 |
| 115416 | 521100 | CL&JAN SUP | 100.00 | 100.00 | 100.00 | 100.00 | .00 | .00 |
| 115416 | 523400 | LEGAL PUB | 12,750.00 | 12,750.00 | 11,500.00 | 11,500.00 | .00 | .00 |
| 115416 | 526000 | DEPT SUPP | 4,200.00 | 4,200.00 | 4,200.00 | 4,200.00 | .00 | .00 |
| 115416 | 532100 | TELE&COMM | 1,000.00 | 1,000.00 | 950.00 | 950.00 | .00 | .00 |
| 115416 | 532500 | POSTAGE | 200.00 | 200.00 | 200.00 | 200.00 | .00 | .00 |
| 115416 | 537100 | TRVL&STAFF | 20,000.00 | 18,000.00 | 18,000.00 | 18,000.00 | .00 | .00 |
| 115416 | 538100 | PROF SVCS | 12,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | .00 | .00 |
| 115416 | 547200 | DUES&MBRSP | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | .00 | .00 |
| 115416 | 547500 | RNTL EQUIP | 3,500.00 | 3,500.00 | 2,500.00 | 2,500.00 | .00 | .00 |
| 115416 | 547600 | IN&GEN BND | 4,249.00 | 4,697.00 | 6,167.00 | 6,167.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 1,086,063.00 | 1,107,787.00 | 1,153,432.00 | 1,153,432.00 | .00 | .00 |
| TOTAL LEGAL | | | 1,086,063.00 | 1,107,787.00 | 1,153,432.00 | 1,153,432.00 | .00 | .00 |

REGISTER OF DEEDS

115418

MISSION: To provide accurate records management and knowledgeable customer service.

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| Percentage of documents recorded that meet NC Recording Standards | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Employees certified by the State of North Carolina in their assigned positions (NCARD certification) | 80% | 80% | 67% | 67% | 67% | 67% | 100% | 100% |
| Number of years completed in scanning birth certificates from prior years | 3 | 3 | 3 | 5 | 11 | 5 | 5 | 5 |

STAFFING LEVELS

| | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|-----------|-----------------------|-----------------------|-------------------------|-----------------|
| Full Time | 6 | 6 | 6 | 0.0% |
| Part Time | 0 | 0 | 0 | 0.0% |
| Project | 0 | 0 | 0 | 0.0% |

COST CENTER

| | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 553,918 | \$ 560,845 | \$ 598,875 | 6.8% |
| Operating | \$ 124,575 | \$ 227,635 | \$ 150,425 | -33.9% |
| Capital | \$ - | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 678,493 | \$ 788,480 | \$ 749,300 | -5.0% |
| Total Revenue | \$ 582,914 | \$ 490,214 | \$ 451,000 | -8.0% |
| Revenue % of Expenditure | 86% | 62% | 60% | |

SIGNIFICANT ISSUES:

| | |
|---|---|
| 1 | Decrease in Operating costs primarily due to a lower contract amount required for converting digital images to microfilm. |
| 2 | Decrease in Revenues due to a decline in expected recording fee collections. |

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|--------------------------------|--------|----------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5418 REGISTER OF DEEDS | | | | | | | | |
| 115418 | 512100 | S&W-REG | 369,390.00 | 373,118.00 | 395,964.00 | 395,964.00 | .00 | .00 |
| 115418 | 512200 | S&W-OT | 14,000.00 | 14,000.00 | 12,000.00 | 12,000.00 | .00 | .00 |
| 115418 | 512600 | S&W-T/PT | 10,600.00 | .00 | .00 | .00 | .00 | .00 |
| 115418 | 513500 | 401(K) SUP | 7,611.00 | 7,824.00 | 8,238.00 | 8,238.00 | .00 | .00 |
| 115418 | 518000 | FICA | 30,482.00 | 29,615.00 | 31,209.00 | 31,209.00 | .00 | .00 |
| 115418 | 518100 | LGERS | 49,539.00 | 52,821.00 | 58,726.00 | 58,726.00 | .00 | .00 |
| 115418 | 518300 | MED INS | 77,560.00 | 77,252.00 | 86,523.00 | 86,523.00 | .00 | .00 |
| 115418 | 518400 | DEN INS | 4,191.00 | 4,175.00 | 4,175.00 | 4,175.00 | .00 | .00 |
| 115418 | 518600 | WKRS COMP | 1,956.00 | 2,040.00 | 2,040.00 | 2,040.00 | .00 | .00 |
| 115418 | 521100 | CL&JAN SUP | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | .00 | .00 |
| 115418 | 522600 | PRTG&BNDG | 42,640.00 | 45,000.00 | 45,000.00 | 45,000.00 | .00 | .00 |
| 115418 | 525001 | FUEL COSTS | 510.00 | 501.00 | 553.00 | 553.00 | .00 | .00 |
| 115418 | 526000 | DEPT SUPP | 12,871.00 | 14,522.00 | 13,000.00 | 13,000.00 | .00 | .00 |
| 115418 | 526020 | SUPP-NONEX | 2,799.00 | 3,601.00 | 3,601.00 | 3,601.00 | .00 | .00 |
| 115418 | 532100 | TELE&COMM | 3,750.00 | 3,500.00 | 3,500.00 | 3,500.00 | .00 | .00 |
| 115418 | 532500 | POSTAGE | 8,500.00 | 8,500.00 | 1,000.00 | 1,000.00 | .00 | .00 |
| 115418 | 537100 | TRVL&STAFF | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | .00 | .00 |
| 115418 | 538100 | PROF SVCS | 2,000.00 | 2,000.00 | 500.00 | 500.00 | .00 | .00 |
| 115418 | 539000 | CONT SVCS | 57,170.00 | 107,561.00 | 57,560.00 | 57,560.00 | .00 | .00 |
| 115418 | 547200 | DUES&MBRSP | 650.00 | 650.00 | 750.00 | 750.00 | .00 | .00 |
| 115418 | 547500 | RNTL EQUIP | 6,468.00 | 13,500.00 | 5,500.00 | 5,500.00 | .00 | .00 |
| 115418 | 547600 | IN&GEN BND | 4,424.00 | 4,872.00 | 5,461.00 | 5,461.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 721,111.00 | 779,052.00 | 749,300.00 | 749,300.00 | .00 | .00 |
| 9042 NCOSBM GRANT - ROD | | | | | | | | |
| 115418 | 539000 | 9042 CONT SVCS | .00 | 9,428.00 | .00 | .00 | .00 | .00 |
| TOTAL NCOSBM GRANT - ROD | | | .00 | 9,428.00 | .00 | .00 | .00 | .00 |
| TOTAL REGISTER OF DEEDS | | | 721,111.00 | 788,480.00 | 749,300.00 | 749,300.00 | .00 | .00 |

FACILITY SERVICES / GARAGE

115419 / 115420

MISSION: The mission of Henderson County Facility Services and Garage Division is to provide management of County facilities, vehicles and equipment, focusing on providing high levels of safety, value and customer service to the County's Departments and Citizens.

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| Repairs / requests completed within 24 hours (Garage) | 90% | 90% | 90% | 90% | 85% | 90% | 90% | 100% |
| Complete work orders within 72 business hours | 92% | 95% | 95% | 95% | 95% | 95% | 95% | 100% |
| Preventive maintenance performed by the scheduled date | 20% | 80% | 85% | 85% | 86% | 85% | 90% | 100% |

| STAFFING LEVELS | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Full Time | 33 | 33 | 33 | 0.0% |
| Part Time | 0 | 0 | 0 | 0.0% |
| Project | 0 | 0 | 0 | 0.0% |

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 2,608,455 | \$ 2,837,931 | \$ 2,966,682 | 4.5% |
| Operating | \$ 3,056,980 | \$ 3,929,248 | \$ 3,822,028 | -2.7% |
| Capital | \$ 49,272 | \$ 19,388 | \$ 14,606 | -24.7% |
| Total Expenditures | \$ 5,714,707 | \$ 6,786,567 | \$ 6,803,316 | 0.2% |
| Total Revenue | \$ 58,621 | \$ 60,000 | \$ 50,000 | -16.7% |
| Revenue % of Expenditure | 1% | 1% | 1% | |

SIGNIFICANT ISSUES:

| | |
|---|--|
| 1 | Decrease in Capital costs due to fewer equipment purchases in FY26. |
| 2 | Decrease in Revenues reflects anticipated reduction in compressed natural gas (CNG) sales. |

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|--------------------------------|--------|-----------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5419 FACILITY SERVICES | | | | | | | | |
| 115419 | 512100 | S&W-REG | 1,527,879.00 | 1,663,473.00 | 1,706,582.00 | 1,706,582.00 | .00 | .00 |
| 115419 | 512200 | S&W-OT | 16,000.00 | 16,000.00 | 18,000.00 | 18,000.00 | .00 | .00 |
| 115419 | 512600 | S&W-T/PT | 56,000.00 | 25,000.00 | 32,000.00 | 32,000.00 | .00 | .00 |
| 115419 | 512700 | S&W-CELLPH | 1,337.00 | 1,331.00 | 1,331.00 | 1,331.00 | .00 | .00 |
| 115419 | 513500 | 401(K) SUP | 31,231.00 | 34,027.00 | 34,889.00 | 34,889.00 | .00 | .00 |
| 115419 | 518000 | FICA | 120,367.00 | 130,494.00 | 134,480.00 | 134,480.00 | .00 | .00 |
| 115419 | 518100 | LGRS | 198,405.00 | 229,134.00 | 248,223.00 | 248,223.00 | .00 | .00 |
| 115419 | 518300 | MED INS | 368,921.00 | 386,259.00 | 432,614.00 | 432,614.00 | .00 | .00 |
| 115419 | 518400 | DEN INS | 19,924.00 | 20,873.00 | 20,873.00 | 20,873.00 | .00 | .00 |
| 115419 | 518600 | WKRS COMP | 9,454.00 | 9,860.00 | 9,520.00 | 9,520.00 | .00 | .00 |
| 115419 | 521100 | CL&JAN SUP | 53,900.00 | 44,570.00 | 45,000.00 | 45,000.00 | .00 | .00 |
| 115419 | 521200 | WEARING AP | 14,333.00 | 10,000.00 | 6,000.00 | 6,000.00 | .00 | .00 |
| 115419 | 525001 | FUEL COSTS | 20,020.00 | 21,125.00 | 21,125.00 | 21,125.00 | .00 | .00 |
| 115419 | 526000 | DEPT SUPP | 17,900.00 | 15,000.00 | 18,000.00 | 18,000.00 | .00 | .00 |
| 115419 | 526012 | SIGN PRGRM | 28,147.00 | 24,000.00 | 24,000.00 | 24,000.00 | .00 | .00 |
| 115419 | 526020 | SUPP-NONEX | 6,100.00 | 5,430.00 | .00 | .00 | .00 | .00 |
| 115419 | 526200 | DP SUPP | .00 | 800.00 | 800.00 | 800.00 | .00 | .00 |
| 115419 | 532100 | TELE&COMM | 16,500.00 | 13,500.00 | 12,500.00 | 12,500.00 | .00 | .00 |
| 115419 | 532500 | POSTAGE | 300.00 | 300.00 | 100.00 | 100.00 | .00 | .00 |
| 115419 | 534001 | ELCTRCTY | 1,043,361.00 | 1,000,000.00 | 900,000.00 | 900,000.00 | .00 | .00 |
| 115419 | 534002 | PROP/N GAS | 195,000.00 | 200,000.00 | 200,000.00 | 200,000.00 | .00 | .00 |
| 115419 | 534003 | WATER/SEWE | 120,000.00 | 120,000.00 | 120,000.00 | 120,000.00 | .00 | .00 |
| 115419 | 534004 | GEN FUEL | 7,000.00 | 7,000.00 | 7,000.00 | 7,000.00 | .00 | .00 |
| 115419 | 534005 | GARBAGE | 90,000.00 | 95,000.00 | 90,000.00 | 90,000.00 | .00 | .00 |
| 115419 | 535100 | M&R-BDG&GR | 376,982.00 | 373,711.00 | 350,000.00 | 350,000.00 | .00 | .00 |
| 115419 | 535103 | PLAN PROJ | 1,307,725.00 | 1,384,814.00 | 1,170,000.00 | 1,170,000.00 | .00 | .00 |
| 115419 | 535200 | M&R-EQUIP | 3,200.00 | 5,264.00 | 3,200.00 | 3,200.00 | .00 | .00 |
| 115419 | 535300 | M&R-VEHCLS | 13,000.00 | 12,000.00 | 12,000.00 | 12,000.00 | .00 | .00 |
| 115419 | 537000 | ADVRTSNG | .00 | .00 | 100.00 | 100.00 | .00 | .00 |
| 115419 | 537100 | TRVL&STAFF | 12,900.00 | 10,000.00 | 12,000.00 | 12,000.00 | .00 | .00 |
| 115419 | 538100 | PROF SVCS | 65,893.00 | 103,225.00 | 100,000.00 | 100,000.00 | .00 | .00 |
| 115419 | 539000 | CONT SVCS | 452,316.00 | 320,992.00 | 402,742.00 | 402,742.00 | .00 | .00 |
| 115419 | 547200 | DUES&MBRSP | 500.00 | 500.00 | 500.00 | 500.00 | .00 | .00 |
| 115419 | 547500 | RNTL EQUIP | 3,000.00 | 2,500.00 | 2,000.00 | 2,000.00 | .00 | .00 |
| 115419 | 547600 | IN&GEN BND | 18,581.00 | 19,458.00 | 24,667.00 | 24,667.00 | .00 | .00 |
| 115419 | 551000 | C/O-EQUIP | 6,100.00 | 19,388.00 | 14,606.00 | 14,606.00 | .00 | .00 |
| 115419 | 598040 | TRNSFR-CPF | 109,574.00 | .00 | 163,395.00 | 163,395.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 6,331,850.00 | 6,325,028.00 | 6,338,247.00 | 6,338,247.00 | .00 | .00 |
| 9016 NC VW SETTLEMENT (NC DAQ) | | | | | | | | |
| 115419 | 555002 | 9016 GEN CNSTRC | 53,965.00 | .00 | .00 | .00 | .00 | .00 |

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|------------------------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| TOTAL NC VW SETTLEMENT (NC D | 53,965.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL FACILITY SERVICES | 6,385,815.00 | 6,325,028.00 | 6,338,247.00 | 6,338,247.00 | .00 | .00 |

HENDERSON COUNTY

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5420 GARAGE | | | | | | | | |
| 115420 | 512100 | S&W-REG | 203,802.00 | 211,842.00 | 210,455.00 | 210,455.00 | .00 | .00 |
| 115420 | 512200 | S&W-OT | 3,000.00 | 3,500.00 | 4,000.00 | 4,000.00 | .00 | .00 |
| 115420 | 512700 | S&W-CELLPH | 262.00 | 261.00 | 261.00 | 261.00 | .00 | .00 |
| 115420 | 513500 | 401(K) SUP | 4,199.00 | 4,360.00 | 4,336.00 | 4,336.00 | .00 | .00 |
| 115420 | 518000 | FICA | 15,967.00 | 16,494.00 | 16,426.00 | 16,426.00 | .00 | .00 |
| 115420 | 518100 | LGERS | 26,577.00 | 29,379.00 | 30,867.00 | 30,867.00 | .00 | .00 |
| 115420 | 518300 | MED INS | 62,942.00 | 51,501.00 | 57,682.00 | 57,682.00 | .00 | .00 |
| 115420 | 518400 | DEN INS | 3,395.00 | 2,783.00 | 2,783.00 | 2,783.00 | .00 | .00 |
| 115420 | 518600 | WKRS COMP | 1,304.00 | 1,360.00 | 1,360.00 | 1,360.00 | .00 | .00 |
| 115420 | 521100 | CL&JAN SUP | 2,000.00 | 1,500.00 | 1,000.00 | 1,000.00 | .00 | .00 |
| 115420 | 521200 | WEARING AP | 2,800.00 | 2,500.00 | 2,000.00 | 2,000.00 | .00 | .00 |
| 115420 | 525001 | FUEL COSTS | 17,875.00 | 17,875.00 | 17,875.00 | 17,875.00 | .00 | .00 |
| 115420 | 525002 | CNG FUEL | 52,000.00 | 52,000.00 | 50,000.00 | 50,000.00 | .00 | .00 |
| 115420 | 526000 | DEPT SUPP | 9,000.00 | 9,000.00 | 8,000.00 | 8,000.00 | .00 | .00 |
| 115420 | 532100 | TELE&COMM | 6,000.00 | 5,500.00 | 5,500.00 | 5,500.00 | .00 | .00 |
| 115420 | 535200 | M&R-EQUIP | 3,500.00 | 3,500.00 | 3,500.00 | 3,500.00 | .00 | .00 |
| 115420 | 535202 | M&R-CNG | 46,172.00 | 40,000.00 | 40,000.00 | 40,000.00 | .00 | .00 |
| 115420 | 535300 | M&R-VEHCLS | 3,500.00 | 3,500.00 | 3,500.00 | 3,500.00 | .00 | .00 |
| 115420 | 537100 | TRVL&STAFF | 500.00 | 500.00 | 500.00 | 500.00 | .00 | .00 |
| 115420 | 538100 | PROF SVCS | 500.00 | 500.00 | 500.00 | 500.00 | .00 | .00 |
| 115420 | 539000 | CONT SVCS | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | .00 | .00 |
| 115420 | 547600 | IN&GEN BND | 2,428.00 | 2,684.00 | 3,524.00 | 3,524.00 | .00 | .00 |
| 115420 | 598040 | TRNSFR-CPF | 84,279.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 553,002.00 | 461,539.00 | 465,069.00 | 465,069.00 | .00 | .00 |
| TOTAL GARAGE | | | 553,002.00 | 461,539.00 | 465,069.00 | 465,069.00 | .00 | .00 |

COURT FACILITIES

115421

MISSION: Henderson County is responsible for providing the general needs of the County courthouse and facilities. This account includes the purchase of all law books and periodical subscriptions, supplies and capital outlay for the court facilities. Also included is general maintenance, improvements and utilities used by the court facilities.

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ - | \$ - | \$ - | 0.0% |
| Operating | \$ 186,626 | \$ 153,000 | \$ 153,000 | 0.0% |
| Capital | \$ - | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 186,626 | \$ 153,000 | \$ 153,000 | 0.0% |
| Total Revenue | \$ 118,783 | \$ 125,000 | \$ 125,000 | 0.0% |
| Revenue % of Expenditure | 64% | 82% | 82% | |

SIGNIFICANT ISSUES:

| | |
|---|---|
| 1 | Operating expenses remain consistent with FY25 budget levels. |
|---|---|

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5421 COURT FACILITIES | | | | | | | | |
| 115421 | 521100 | CL&JAN SUP | 10,000.00 | 12,000.00 | 12,000.00 | 12,000.00 | .00 | .00 |
| 115421 | 523400 | LEGAL PUB | .00 | 400.00 | 400.00 | 400.00 | .00 | .00 |
| 115421 | 526000 | DEPT SUPP | 10,000.00 | 10,000.00 | 9,000.00 | 9,000.00 | .00 | .00 |
| 115421 | 526201 | NONCAPTECH | 11,600.00 | 4,695.00 | 5,900.00 | 5,900.00 | .00 | .00 |
| 115421 | 534001 | ELCTRCTY | 72,050.00 | 72,050.00 | 78,000.00 | 78,000.00 | .00 | .00 |
| 115421 | 534002 | PROP/N GAS | 15,950.00 | 23,000.00 | 18,000.00 | 18,000.00 | .00 | .00 |
| 115421 | 534003 | WATERSEWR | 13,400.00 | 15,000.00 | 16,000.00 | 16,000.00 | .00 | .00 |
| 115421 | 534005 | GARBAGE | 4,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | .00 | .00 |
| 115421 | 535100 | M&R-BDG&GR | 10,000.00 | 5,000.00 | 2,000.00 | 2,000.00 | .00 | .00 |
| 115421 | 535200 | M&R-EQUIP | 2,000.00 | 1,000.00 | 500.00 | 500.00 | .00 | .00 |
| 115421 | 539000 | CONT SVCS | 45,927.00 | 4,695.00 | 5,900.00 | 5,900.00 | .00 | .00 |
| 115421 | 547500 | RNTL EQUIP | .00 | 160.00 | 300.00 | 300.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 194,927.00 | 153,000.00 | 153,000.00 | 153,000.00 | .00 | .00 |
| TOTAL COURT FACILITIES | | | 194,927.00 | 153,000.00 | 153,000.00 | 153,000.00 | .00 | .00 |

INFORMATION TECHNOLOGY

115422

MISSION: To work in partnership with Henderson County departments to manage IT resources and provide IT services which assist in the pursuit of Henderson County's mission.

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| Number of end user training sessions held | 3 | 3 | 2 | 2 | 0 | 1 | 2 | 6 |
| Projects successfully completed | 91% | 100% | 75% | 50% | 75% | 90% | 100% | 95% |
| Tickets resolved within established Service Level Agreement times | 72% | 80% | 75% | 72% | 71% | 72% | 75% | 75% |

STAFFING LEVELS

| | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|-----------|-----------------------|-----------------------|-------------------------|-----------------|
| Full Time | 16 | 17 | 17 | 0.0% |
| Part Time | 0 | 0 | 0 | 0.0% |
| Project | 1 | 1 | 1 | 0.0% |

COST CENTER

| | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 1,663,419 | \$ 1,951,265 | \$ 2,023,223 | 3.7% |
| Operating | \$ 3,267,285 | \$ 4,257,638 | \$ 4,011,595 | -5.8% |
| Capital | \$ 753,077 | \$ 112,320 | \$ 589,798 | 425.1% |
| Total Expenditures | \$ 5,683,781 | \$ 6,321,223 | \$ 6,624,616 | 4.8% |
| Total Revenue | \$ - | \$ 75,000 | \$ - | -100.0% |
| Revenue % of Expenditure | 0% | 1% | 0% | |

SIGNIFICANT ISSUES:

| | |
|---|--|
| 1 | Increase in Capital costs due to planned updates to infrastructure for several County departments. |
| 2 | FY25 Revenues include a one-time allocation from grant funding. |

UNFUNDED BUDGET REQUESTS:

| | | \$ REQUEST | TRE |
|---|--|-------------------|------------|
| 1 | NEW Business Analyst 2 | \$92,504 | \$0.00037 |
| 2 | Reclassification request for (2) positions | \$3,869 | \$0.00002 |
| 3 | Technology requests not funded in FY26 | \$19,215 | \$0.00008 |

HENDERSON COUNTY

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|--|--------|-----------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5422 INFORMATION TECHNOLOGY | | | | | | | | |
| 115422 | 512100 | S&W-REG | 1,242,815.00 | 1,328,234.00 | 1,415,303.00 | 1,351,138.00 | .00 | .00 |
| 115422 | 512200 | S&W-OT | 1,000.00 | 3,000.00 | 5,000.00 | 5,000.00 | .00 | .00 |
| 115422 | 512600 | S&W-T/PT | 15,000.00 | 39,460.00 | 40,000.00 | 40,000.00 | .00 | .00 |
| 115422 | 512700 | S&W-CELLPH | 4,266.00 | 4,096.00 | 4,644.00 | 4,098.00 | .00 | .00 |
| 115422 | 513500 | 401(K) SUP | 25,184.00 | 26,865.00 | 28,648.00 | 27,365.00 | .00 | .00 |
| 115422 | 518000 | FICA | 97,614.00 | 105,130.00 | 112,027.00 | 107,118.00 | .00 | .00 |
| 115422 | 518100 | LGERS | 160,371.00 | 181,603.00 | 204,408.00 | 195,175.00 | .00 | .00 |
| 115422 | 518300 | MED INS | 217,574.00 | 243,593.00 | 287,247.00 | 273,989.00 | .00 | .00 |
| 115422 | 518400 | DEN INS | 11,758.00 | 13,164.00 | 13,859.00 | 13,220.00 | .00 | .00 |
| 115422 | 518600 | WKRS COMP | 5,542.00 | 6,120.00 | 6,460.00 | 6,120.00 | .00 | .00 |
| 115422 | 521100 | CL&JAN SUP | 600.00 | 600.00 | 2,000.00 | 2,000.00 | .00 | .00 |
| 115422 | 521200 | WEARING AP | 4,000.00 | 4,000.00 | 7,000.00 | 7,000.00 | .00 | .00 |
| 115422 | 523400 | LEGAL PUB | 36,000.00 | 35,208.00 | 37,500.00 | 37,500.00 | .00 | .00 |
| 115422 | 525001 | FUEL COSTS | .00 | 250.00 | 500.00 | 500.00 | .00 | .00 |
| 115422 | 526000 | DEPT SUPP | 14,000.00 | 13,000.00 | 13,000.00 | 13,000.00 | .00 | .00 |
| 115422 | 526020 | NONEXP SUP | 588,215.00 | 960,291.00 | 458,173.00 | 439,723.00 | .00 | .00 |
| 115422 | 526201 | NONCAPTECH | 321,768.00 | 183,995.00 | 160,629.00 | 160,479.00 | .00 | .00 |
| 115422 | 532100 | TELE&COMM | 50,000.00 | 40,640.00 | 25,000.00 | 25,000.00 | .00 | .00 |
| 115422 | 537100 | TRVL&STAFF | 26,000.00 | 25,000.00 | 22,000.00 | 20,000.00 | .00 | .00 |
| 115422 | 538100 | PROF SVCS | 50,433.00 | .00 | .00 | .00 | .00 | .00 |
| 115422 | 539000 | CONT SVCS | 3,228,778.00 | 2,890,419.00 | 3,272,851.00 | 3,272,236.00 | .00 | .00 |
| 115422 | 547200 | DUES&MBRSP | 500.00 | 500.00 | 300.00 | 300.00 | .00 | .00 |
| 115422 | 547500 | RNTL EQUIP | 18,000.00 | 18,000.00 | 18,000.00 | 18,000.00 | .00 | .00 |
| 115422 | 547600 | IN&GEN BND | 10,304.00 | 10,735.00 | 15,857.00 | 15,857.00 | .00 | .00 |
| 115422 | 552000 | C/O-TECH | 376,022.00 | 112,320.00 | 589,798.00 | 589,798.00 | .00 | .00 |
| 115422 | 556001 | C/O-SBITAS | 566,258.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 7,072,002.00 | 6,246,223.00 | 6,740,204.00 | 6,624,616.00 | .00 | .00 |
| 9083 LOSRC - JACKSON PARK WIFI PROJECT | | | | | | | | |
| 115422 | 526020 | 9083 NON-EXPEND | .00 | 45,251.00 | .00 | .00 | .00 | .00 |
| 115422 | 526201 | 9083 NONCAPTECH | .00 | 18,950.00 | .00 | .00 | .00 | .00 |
| 115422 | 539000 | 9083 CONT SVCS | .00 | 10,799.00 | .00 | .00 | .00 | .00 |
| 115422 | 552000 | 9083 C/O-TECH | 75,000.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL LOSRC - JACKSON PARK W | | | 75,000.00 | 75,000.00 | .00 | .00 | .00 | .00 |
| TOTAL INFORMATION TECHNOLOGY | | | 7,147,002.00 | 6,321,223.00 | 6,740,204.00 | 6,624,616.00 | .00 | .00 |

WELLNESS CLINIC

115436

MISSION: To provide quality low cost health services effectively tied to a work environment that promotes the health and well being of all its members.

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| Employees with 9 or more risk factors | 14% | 11% | 12% | 2% | 6% | 10% | 0% | < 10% |
| Employee participation in Wellness program | 99% | 98% | 97% | 97% | 97% | 97% | 100% | 100% |
| Number of embedded Behavioral Health ride-alongs with Emergency Services per year | 195 | 233 | 326 | 37 | 58 | 58 | 52 | 52 |

| STAFFING LEVELS | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Full Time | 8 | 8 | 8 | 0.0% |
| Part Time | 0 | 0 | 0 | 0.0% |
| Project | 0 | 0 | 0 | 0.0% |

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 1,119,181 | \$ 1,231,365 | \$ 1,292,928 | 5.0% |
| Operating | \$ 255,223 | \$ 302,597 | \$ 258,862 | -14.5% |
| Capital | \$ - | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 1,374,405 | \$ 1,533,962 | \$ 1,551,790 | 1.2% |

SIGNIFICANT ISSUES:

| | |
|---|---|
| 1 | Decrease in Operating costs is due to one-time equipment purchases in FY25 and reduced needs for departmental and medical supplies, driven by lower Covid-19 testing volumes and the completion of the clinic relocation. |
|---|---|

UNFUNDED BUDGET REQUESTS:

| | \$ REQUEST | TRE |
|--------------------------------|-------------------|------------|
| 1 NEW Nurse Practitioner [P/T] | \$103,009 | \$0.00041 |

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------|--------|-------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5436 WELLNESS CLINIC | | | | | | | | |
| 115436 | 512100 | S&W-REG | 777,121.00 | 788,471.00 | 889,131.00 | 813,889.00 | .00 | .00 |
| 115436 | 512200 | S&W-OT | 200.00 | 500.00 | 500.00 | 500.00 | .00 | .00 |
| 115436 | 512600 | S&W-T/PT | 65,000.00 | 132,910.00 | 82,680.00 | 142,260.00 | .00 | .00 |
| 115436 | 512700 | S&W-CELLPH | 3,853.00 | 3,837.00 | 3,837.00 | 3,837.00 | .00 | .00 |
| 115436 | 513500 | 401(K) SUP | 15,787.00 | 15,911.00 | 17,911.00 | 16,407.00 | .00 | .00 |
| 115436 | 518000 | FICA | 65,250.00 | 70,817.00 | 74,675.00 | 73,477.00 | .00 | .00 |
| 115436 | 518100 | LGERS | 100,529.00 | 107,631.00 | 128,035.00 | 117,208.00 | .00 | .00 |
| 115436 | 518300 | MED INS | 103,413.00 | 103,002.00 | 128,622.00 | 115,364.00 | .00 | .00 |
| 115436 | 518400 | DEN INS | 5,588.00 | 5,566.00 | 6,206.00 | 5,566.00 | .00 | .00 |
| 115436 | 518600 | WKRS COMP | 2,608.00 | 2,720.00 | 4,760.00 | 4,420.00 | .00 | .00 |
| 115436 | 521100 | CL&JAN SUP | 500.00 | 500.00 | 500.00 | 500.00 | .00 | .00 |
| 115436 | 521200 | WEARING AP | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | .00 | .00 |
| 115436 | 522600 | PRTG&BNDG | 800.00 | 600.00 | 600.00 | 600.00 | .00 | .00 |
| 115436 | 523300 | PBLICATIONS | 1,800.00 | 1,800.00 | 1,800.00 | 1,800.00 | .00 | .00 |
| 115436 | 523900 | MD SUPP&EQ | 30,888.00 | 43,000.00 | 30,000.00 | 30,000.00 | .00 | .00 |
| 115436 | 523902 | FLU PRGRM | 4,655.00 | 3,200.00 | 2,750.00 | 2,750.00 | .00 | .00 |
| 115436 | 525001 | FUEL COSTS | 1,463.00 | 650.00 | 455.00 | 455.00 | .00 | .00 |
| 115436 | 526000 | DEPT SUPP | 10,000.00 | 25,850.00 | 14,000.00 | 14,000.00 | .00 | .00 |
| 115436 | 526020 | SUPP-NONEX | 14,107.00 | 22,662.00 | .00 | .00 | .00 | .00 |
| 115436 | 532100 | TELE&COMM | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | .00 | .00 |
| 115436 | 532500 | POSTAGE | 50.00 | 40.00 | 40.00 | 40.00 | .00 | .00 |
| 115436 | 535300 | M&R-VEHCLS | 1,000.00 | 1,260.00 | 1,360.00 | 1,360.00 | .00 | .00 |
| 115436 | 537100 | TRVL&STAFF | 16,050.00 | 15,150.00 | 16,000.00 | 16,000.00 | .00 | .00 |
| 115436 | 538100 | PROF SVCS | 2,900.00 | 2,000.00 | 1,600.00 | 1,600.00 | .00 | .00 |
| 115436 | 539000 | CONT SVCS | 201,065.00 | 153,725.00 | 153,301.00 | 153,301.00 | .00 | .00 |
| 115436 | 547200 | DUES&MBRSP | 8,007.00 | 7,800.00 | 8,900.00 | 8,900.00 | .00 | .00 |
| 115436 | 547500 | RNTL EQUIP | 750.00 | 1,500.00 | 750.00 | 750.00 | .00 | .00 |
| 115436 | 547600 | IN&GEN BND | 22,602.00 | 17,860.00 | 21,806.00 | 21,806.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 1,460,986.00 | 1,533,962.00 | 1,595,219.00 | 1,551,790.00 | .00 | .00 |
| TOTAL WELLNESS CLINIC | | | 1,460,986.00 | 1,533,962.00 | 1,595,219.00 | 1,551,790.00 | .00 | .00 |

DEBT SERVICE

115913

MISSION: The Debt Service Budget accounts for the General County debt principal and interest payments for which the County is financially responsible. The account includes general obligation bonds and installment purchase contracts.

| | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|---|----------------|----------------|------------------|----------|
| 2010 LEC/Court Services | \$ 572,000 | \$ 548,000 | \$ 524,000 | 0.0% |
| 2012 Refinancing Bonds | \$ 755,635 | \$ 718,551 | \$ - | -100.0% |
| 2013 Refinancing Bonds | \$ 585,215 | \$ 560,635 | \$ 535,831 | -4.4% |
| 2015 Series LOBs (Health Sciences Center) | \$ 1,322,746 | \$ 1,324,030 | \$ 1,323,480 | 0.0% |
| 2017 LOBs (Emergency Services HQ) | \$ 988,272 | \$ 963,313 | \$ 931,813 | -3.3% |
| 2025 Series LOBs (Detention Center) | \$ - | \$ 3,858,563 | \$ 6,023,750 | 100.0% |
| 2026 Series LOBs (Courthouse Expansion) | \$ - | \$ - | \$ 2,371,688 | N/A |
| Professional Services | \$ 9,820 | \$ 13,500 | \$ 18,000 | 33.3% |
| Total Expenditures | \$ 4,233,690 | \$ 7,986,592 | \$ 11,728,562 | 46.9% |

SIGNIFICANT ISSUES:

| | |
|---|--|
| 1 | The FY26 Proposed Budget includes funding to support scheduled County debt repayments. |
|---|--|

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|----------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5913 GENERAL DEBT SERVICE | | | | | | | | |
| 115913 | 538100 | PROF SVCS | 13,500.00 | 13,500.00 | 18,000.00 | 18,000.00 | .00 | .00 |
| 115913 | 571002 | 2012REFPRI | 728,000.00 | 704,600.00 | .00 | .00 | .00 | .00 |
| 115913 | 571003 | 2013REFPRN | 558,000.00 | 544,500.00 | 530,500.00 | 530,500.00 | .00 | .00 |
| 115913 | 571004 | 2015LOBSPR | 770,000.00 | 806,667.00 | 843,334.00 | 843,334.00 | .00 | .00 |
| 115913 | 571006 | 2017ALOBPR | 630,000.00 | 630,000.00 | 630,000.00 | 630,000.00 | .00 | .00 |
| 115913 | 571012 | 25LOBS PRI | .00 | .00 | 3,050,000.00 | 3,050,000.00 | .00 | .00 |
| 115913 | 572002 | 2012REFINT | 28,366.00 | 13,951.00 | .00 | .00 | .00 | .00 |
| 115913 | 572003 | 2013REFINT | 27,216.00 | 16,135.00 | 5,331.00 | 5,331.00 | .00 | .00 |
| 115913 | 572004 | 2015LOBSIN | 552,746.00 | 517,363.00 | 480,146.00 | 480,146.00 | .00 | .00 |
| 115913 | 572006 | 2017ALOBIN | 358,513.00 | 333,313.00 | 301,813.00 | 301,813.00 | .00 | .00 |
| 115913 | 572012 | 25LOBS INT | .00 | 3,858,563.00 | 2,973,750.00 | 2,973,750.00 | .00 | .00 |
| 115913 | 572013 | 26LOBS INT | .00 | .00 | 2,371,688.00 | 2,371,688.00 | .00 | .00 |
| 115913 | 573010 | L/PRIN LEC | 500,000.00 | 500,000.00 | 500,000.00 | 500,000.00 | .00 | .00 |
| 115913 | 574010 | LP INT LEC | 72,000.00 | 48,000.00 | 24,000.00 | 24,000.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 4,238,341.00 | 7,986,592.00 | 11,728,562.00 | 11,728,562.00 | .00 | .00 |
| TOTAL GENERAL DEBT SERVICE | | | 4,238,341.00 | 7,986,592.00 | 11,728,562.00 | 11,728,562.00 | .00 | .00 |

NON-DEPARTMENTAL

115930

MISSION: Non-Departmental funds are budgeted for special county-wide projects.

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|---------------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 20,505 | \$ 300,000 | \$ 360,000 | 20.0% |
| Occupancy Tax Transmittal | \$ 3,757,425 | \$ 3,700,000 | \$ - | -100.0% |
| Retiree Insurance Fund | \$ 999,789 | \$ 655,510 | \$ 1,016,736 | 55.1% |
| Pleasant Grove Grant | \$ 179,103 | \$ - | \$ - | 0.0% |
| GASB 87 Lease Costs | \$ 92,952 | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 5,049,774 | \$ 4,655,510 | \$ 1,376,736 | -70.4% |
| Total Revenue | \$ 12,230,316 | \$ 7,375,093 | \$ 4,636,974 | -37.1% |
| Revenue % of Expenditure | 242% | 158% | 337% | |

SIGNIFICANT ISSUES:

| | |
|---|--|
| 1 | Personnel expenses are for workers' compensation and insurance claims that arise during the fiscal year. |
| 2 | Occupancy Tax Transmittal is for TDA occupancy taxes, and a budget amendment will be processed during FY26 to recognize the revenue and expense. |
| 3 | Retiree Insurance Fund is to cover medical and dental costs for anticipated retirees in FY26. |
| 4 | GASB 87 costs reflected are required to meet lease reporting standards. Those are recorded during year-end processes. |
| 5 | Revenues include interest earned on investments. |

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|--|--------|-----------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5930 NON-DEPARTMENTAL | | | | | | | | |
| 115930 | 518100 | LGERS | 256,772.00 | 200,000.00 | 500,000.00 | 500,000.00 | .00 | .00 |
| 115930 | 518300 | MED INS | 434,720.00 | 434,720.00 | 495,253.00 | 495,253.00 | .00 | .00 |
| 115930 | 518400 | DEN INS | 20,790.00 | 20,790.00 | 21,483.00 | 21,483.00 | .00 | .00 |
| 115930 | 518500 | UNEMP CLMS | 20,316.00 | 200,000.00 | 260,000.00 | 260,000.00 | .00 | .00 |
| 115930 | 518600 | WKRS COMP | .00 | 100,000.00 | 100,000.00 | 100,000.00 | .00 | .00 |
| 115930 | 534006 | OT TRANSMI | 3,757,425.00 | 3,700,000.00 | .00 | .00 | .00 | .00 |
| 115930 | 538100 | PROF SVCS | 111,572.00 | .00 | .00 | .00 | .00 | .00 |
| 115930 | 546003 | LEASE PRIN | 78,542.00 | .00 | .00 | .00 | .00 | .00 |
| 115930 | 546103 | INT GASB87 | 14,411.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 4,694,548.00 | 4,655,510.00 | 1,376,736.00 | 1,376,736.00 | .00 | .00 |
| 9037 BAT FORK CREEK RESTORATION | | | | | | | | |
| 115930 | 569900 | 9037 PMTS-AGENC | 128,709.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL BAT FORK CREEK RESTORA | | | 128,709.00 | .00 | .00 | .00 | .00 | .00 |
| 9038 PLEASANT GROVE RESTORATION PROJECT | | | | | | | | |
| 115930 | 569900 | 9038 PMTS-AGENC | 179,103.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL PLEASANT GROVE RESTORA | | | 179,103.00 | .00 | .00 | .00 | .00 | .00 |
| 9050 ARP - MEDICAL INSURANCE | | | | | | | | |
| 115930 | 518300 | 9050 MED INS | 47,415.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL ARP - MEDICAL INSURANC | | | 47,415.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL NON-DEPARTMENTAL | | | 5,049,775.00 | 4,655,510.00 | 1,376,736.00 | 1,376,736.00 | .00 | .00 |

TRANSFERS FROM GENERAL FUND

115980

MISSION: Funds generated from taxes and other revenues are transferred from the General Fund to other County funds in accordance with general accepted accounting principles (GAAP).

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Capital Reserve Fund (Fund 21) | \$ 4,888,883 | \$ 1,254,919 | \$ - | -100.0% |
| Fire Districts Fund (Fund 23) | \$ 20,000 | \$ 60,000 | \$ - | -100.0% |
| Capital Project Fund (Fund 40) | \$ 2,829,948 | \$ 200,000 | \$ 200,000 | 0.0% |
| HCPS MRTS Fund (Fund 44) | \$ 4,603,500 | \$ 3,603,500 | \$ 4,603,500 | 27.8% |
| BRCC MRTS Fund (Fund 45) | \$ 2,301,750 | \$ 2,301,750 | \$ 2,301,750 | 0.0% |
| Debt Service (Fund 50) | \$ 1,628,535 | \$ - | \$ - | 0.0% |
| Solid Waste (Fund 60) | \$ 1,305,263 | \$ 325,682 | \$ 300,000 | -7.9% |
| Total Expenditures | \$ 17,577,879 | \$ 7,745,851 | \$ 7,405,250 | -4.4% |

SIGNIFICANT ISSUES:

1 The transfer to the Capital Project Fund is a yearly contribution to the IT depreciation fund.

UNFUNDED BUDGET REQUESTS:

| | \$ REQUEST | TRE |
|---------------------------|-------------------|------------|
| 1 Transfer to Solid Waste | \$564,321 | \$0.00226 |

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------|--------|-------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5980 TRANSFERS | | | | | | | | |
| 115980 | 598021 | TRNSFR-CRF | 4,888,883.00 | 1,254,919.00 | .00 | .00 | .00 | .00 |
| 115980 | 598023 | TRNSFR-FDF | 20,000.00 | 60,000.00 | .00 | .00 | .00 | .00 |
| 115980 | 598040 | TRNSFR-CPF | 2,829,948.00 | 200,000.00 | 200,000.00 | 200,000.00 | .00 | .00 |
| 115980 | 598044 | TR TO HCPS | 4,603,500.00 | 3,603,500.00 | 4,603,500.00 | 4,603,500.00 | .00 | .00 |
| 115980 | 598045 | TR TO BRCC | 2,301,750.00 | 2,301,750.00 | 2,301,750.00 | 2,301,750.00 | .00 | .00 |
| 115980 | 598050 | TRNSFR-DEBT | 1,628,535.00 | .00 | .00 | .00 | .00 | .00 |
| 115980 | 598060 | TRNSFR-SWF | 1,305,263.00 | 325,682.00 | 864,321.00 | 300,000.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 17,577,879.00 | 7,745,851.00 | 7,969,571.00 | 7,405,250.00 | .00 | .00 |
| TOTAL TRANSFERS | | | 17,577,879.00 | 7,745,851.00 | 7,969,571.00 | 7,405,250.00 | .00 | .00 |
| TOTAL GENERAL FUND | | | 17,577,879.00 | 7,745,851.00 | 7,969,571.00 | 7,405,250.00 | .00 | .00 |
| GRAND TOTAL | | | 17,577,879.00 | 7,745,851.00 | 7,969,571.00 | 7,405,250.00 | .00 | .00 |

** END OF REPORT - Generated by JENNIFER MIRANDA **

FINANCE

115413

MISSION: The Henderson County Finance Department's mission is to manage the financial affairs of the County in a fiscally responsible and effective manner in accordance with all federal, state and local regulations while providing quality services to our customers.

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| Perform closeout of each month within the financial system by the 20th of the following month | 91% | 55% | 27% | 27% | 82% | 73% | 100% | 100% |
| Submission date of ACFR to LGC for approval each year | 10/30/20 | 11/16/21 | 10/31/22 | 10/31/23 | 11/19/24 | 10/31/25 | 10/31/26 | October 31st |
| Findings reported by Independent Auditors in CAFR related to Financial Reporting | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 |

| STAFFING LEVELS | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Full Time | 12 | 12 | 12 | 0.0% |
| Part Time | 0 | 0 | 0 | 0.0% |
| Project | 0 | 0 | 0 | 0.0% |

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 1,179,698 | \$ 1,264,846 | \$ 1,295,507 | 2.4% |
| Operating | \$ 154,186 | \$ 156,262 | \$ 164,012 | 5.0% |
| Capital | \$ - | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 1,333,884 | \$ 1,421,108 | \$ 1,459,519 | 2.7% |

SIGNIFICANT ISSUES:

| | |
|---|---------------------------------|
| 1 | No significant issues for FY26. |
|---|---------------------------------|

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5413 FINANCE | | | | | | | | |
| 115413 | 512100 | S&W-REG | 784,349.00 | 844,274.00 | 842,651.00 | 842,651.00 | .00 | .00 |
| 115413 | 512200 | S&W-OT | 3,100.00 | 1,000.00 | 2,000.00 | 2,000.00 | .00 | .00 |
| 115413 | 512700 | S&W-CELLPH | 1,232.00 | 1,227.00 | 1,227.00 | 1,227.00 | .00 | .00 |
| 115413 | 513500 | 401(K) SUP | 11,332.00 | 17,062.00 | 17,081.00 | 17,081.00 | .00 | .00 |
| 115413 | 518000 | FICA | 57,825.00 | 64,757.00 | 64,710.00 | 64,710.00 | .00 | .00 |
| 115413 | 518100 | LGERS | 101,869.00 | 115,309.00 | 121,559.00 | 121,559.00 | .00 | .00 |
| 115413 | 518300 | MED INS | 206,825.00 | 206,005.00 | 230,727.00 | 230,727.00 | .00 | .00 |
| 115413 | 518400 | DEN INS | 11,177.00 | 11,132.00 | 11,132.00 | 11,132.00 | .00 | .00 |
| 115413 | 518600 | WKRS COMP | 2,212.00 | 4,080.00 | 4,420.00 | 4,420.00 | .00 | .00 |
| 115413 | 521100 | CL&JAN SUP | 350.00 | 300.00 | 300.00 | 300.00 | .00 | .00 |
| 115413 | 526000 | DEPT SUPP | 10,000.00 | 10,000.00 | 11,000.00 | 11,000.00 | .00 | .00 |
| 115413 | 526020 | SUPP-NONEX | 1,072.00 | .00 | .00 | .00 | .00 | .00 |
| 115413 | 532100 | TELE&COMM | 1,700.00 | 2,340.00 | 2,340.00 | 2,340.00 | .00 | .00 |
| 115413 | 532500 | POSTAGE | 5,000.00 | 4,000.00 | 5,500.00 | 5,500.00 | .00 | .00 |
| 115413 | 535200 | M&R-EQUIP | 300.00 | 480.00 | .00 | .00 | .00 | .00 |
| 115413 | 537100 | TRVL&STAFF | 25,000.00 | 28,000.00 | 28,000.00 | 28,000.00 | .00 | .00 |
| 115413 | 538100 | PROF SVCS | 93,200.00 | 83,000.00 | 86,000.00 | 86,000.00 | .00 | .00 |
| 115413 | 539000 | CONT SVCS | 8,920.00 | 7,420.00 | 7,420.00 | 7,420.00 | .00 | .00 |
| 115413 | 547200 | DUES&MBRSP | 1,300.00 | 2,000.00 | 2,000.00 | 2,000.00 | .00 | .00 |
| 115413 | 547500 | RNTL EQUIP | 6,500.00 | 6,500.00 | 6,500.00 | 6,500.00 | .00 | .00 |
| 115413 | 547600 | IN&GEN BND | 11,390.00 | 12,222.00 | 14,952.00 | 14,952.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 1,344,653.00 | 1,421,108.00 | 1,459,519.00 | 1,459,519.00 | .00 | .00 |
| TOTAL FINANCE | | | 1,344,653.00 | 1,421,108.00 | 1,459,519.00 | 1,459,519.00 | .00 | .00 |

TAX DEPARTMENT

115414 / 115415

MISSION: To list, appraise and assess all taxable property as required by NC law.

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| Individual personal property listings ready for billing by May 1st each year | 82% | 87% | 92% | 88% | 55% | 70% | 75% | 100% |
| Elderly, disabled, and veterans' exemptions reviewed for compliance annually | 20% | 25% | 25% | 36% | 26% | 25% | 25% | 25% |
| Current year property taxes collected as of June 30th | 98.8% | 99.2% | 99.3% | 99.2% | 99.3% | 98.7% | 99.2% | > 98.5% |

| STAFFING LEVELS | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Full Time | 22 | 23 | 23 | 0.0% |
| Part Time | 0 | 0 | 0 | 0.0% |
| Project | 0 | 0 | 0 | 0.0% |

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 1,935,654 | \$ 2,120,063 | \$ 2,201,848 | 3.9% |
| Operating | \$ 530,414 | \$ 658,744 | \$ 644,111 | -2.2% |
| Capital | \$ - | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 2,466,068 | \$ 2,778,807 | \$ 2,845,959 | 2.4% |
| Total Revenue | \$ 370 | \$ 500 | \$ 300 | -40.0% |
| Revenue % of Expenditure | 0% | 0% | 0% | |

SIGNIFICANT ISSUES:

| | |
|---|--|
| 1 | Decrease in Operating costs is due to shifting budget for legal services to the Revaluation Reserve department where those services are actually being used. |
| 2 | Reduction in Revenues represents declining map sales. |

UNFUNDED BUDGET REQUESTS:

| | | \$ REQUEST | TRE |
|---|--|------------|-----------|
| | Tax Assessor | | |
| 1 | NEW Customer Service Specialist | \$71,068 | \$0.00028 |
| 2 | Reclassification request for (2) positions | \$10,281 | \$0.00004 |
| 3 | Salary increase for (1) position | \$3,722 | \$0.00001 |
| 4 | Travel & Staff Development | \$2,000 | \$0.00001 |
| 5 | Contracted Services | \$204,066 | \$0.00082 |

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------|--------|-------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5414 COUNTY ASSESSOR | | | | | | | | |
| 115414 | 512100 | S&W-REG | 958,587.00 | 1,040,141.00 | 1,116,736.00 | 1,060,599.00 | .00 | .00 |
| 115414 | 512200 | S&W-OT | 4,500.00 | 2,000.00 | 3,000.00 | 3,000.00 | .00 | .00 |
| 115414 | 512600 | S&W-T/PT | 3,500.00 | .00 | .00 | .00 | .00 | .00 |
| 115414 | 512700 | S&W-CELLPH | 3,014.00 | 2,557.00 | 1,775.00 | 1,775.00 | .00 | .00 |
| 115414 | 513400 | 457 DECOMP | 2,600.00 | .00 | .00 | .00 | .00 | .00 |
| 115414 | 513500 | 401(K) SUP | 20,469.00 | 20,983.00 | 22,613.00 | 21,490.00 | .00 | .00 |
| 115414 | 518000 | FICA | 78,200.00 | 79,900.00 | 85,796.00 | 81,501.00 | .00 | .00 |
| 115414 | 518100 | LGERS | 159,166.00 | 142,166.00 | 161,144.00 | 153,066.00 | .00 | .00 |
| 115414 | 518300 | MED INS | 244,516.00 | 269,343.00 | 301,667.00 | 288,409.00 | .00 | .00 |
| 115414 | 518400 | DEN INS | 13,213.00 | 14,555.00 | 14,555.00 | 13,915.00 | .00 | .00 |
| 115414 | 518600 | WKRS COMP | 14,216.00 | 5,780.00 | 6,120.00 | 5,780.00 | .00 | .00 |
| 115414 | 521100 | CL&JAN SUP | 2,500.00 | 2,500.00 | 2,000.00 | 2,000.00 | .00 | .00 |
| 115414 | 521200 | WEARING AP | 1,200.00 | 1,400.00 | 1,400.00 | 1,250.00 | .00 | .00 |
| 115414 | 522600 | PRTG&BNDG | 40,000.00 | 40,000.00 | 40,000.00 | 40,000.00 | .00 | .00 |
| 115414 | 523300 | PBLICATIONS | 10,000.00 | 8,000.00 | 9,000.00 | 9,000.00 | .00 | .00 |
| 115414 | 525001 | FUEL COSTS | 10,238.00 | 8,125.00 | 8,125.00 | 8,125.00 | .00 | .00 |
| 115414 | 526000 | DEPT SUPP | 12,000.00 | 14,000.00 | 14,000.00 | 13,750.00 | .00 | .00 |
| 115414 | 526020 | SUPP-NONEX | 1,020.00 | .00 | .00 | .00 | .00 | .00 |
| 115414 | 526200 | DP SUPP | 5,980.00 | 4,154.00 | 7,000.00 | 7,000.00 | .00 | .00 |
| 115414 | 532100 | TELE&COMM | 16,000.00 | 16,000.00 | 15,000.00 | 15,000.00 | .00 | .00 |
| 115414 | 532500 | POSTAGE | 64,000.00 | 70,000.00 | 70,000.00 | 70,000.00 | .00 | .00 |
| 115414 | 535200 | M&R-EQUIP | 500.00 | 500.00 | .00 | .00 | .00 | .00 |
| 115414 | 535300 | M&R-VEHCLS | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | .00 | .00 |
| 115414 | 537000 | ADVRTSNG | 15,000.00 | 15,000.00 | 14,000.00 | 14,000.00 | .00 | .00 |
| 115414 | 537100 | TRVL&STAFF | 35,000.00 | 35,700.00 | 40,000.00 | 37,200.00 | .00 | .00 |
| 115414 | 538100 | PROF SVCS | 8,000.00 | 8,000.00 | 6,000.00 | 6,000.00 | .00 | .00 |
| 115414 | 538111 | NCVTSFEES | 322,000.00 | 322,000.00 | 322,000.00 | 322,000.00 | .00 | .00 |
| 115414 | 538200 | LEGAL SVCS | 50,000.00 | 20,000.00 | 1,000.00 | 1,000.00 | .00 | .00 |
| 115414 | 539000 | CONT SVCS | .00 | .00 | 204,066.00 | .00 | .00 | .00 |
| 115414 | 547200 | DUES&MBRSP | 3,000.00 | 3,000.00 | 3,600.00 | 3,600.00 | .00 | .00 |
| 115414 | 547500 | RNTL EQUIP | 16,500.00 | 20,500.00 | 21,500.00 | 21,500.00 | .00 | .00 |
| 115414 | 547600 | IN&GEN BND | 13,104.00 | 13,564.00 | 18,476.00 | 18,476.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 2,133,023.00 | 2,184,868.00 | 2,515,573.00 | 2,224,436.00 | .00 | .00 |
| TOTAL COUNTY ASSESSOR | | | 2,133,023.00 | 2,184,868.00 | 2,515,573.00 | 2,224,436.00 | .00 | .00 |

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-----------------------|--------|------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5415 TAX COLLECTOR | | | | | | | | | |
| 0000 TAX COLLECTIONS | | | | | | | | | |
| 115415 | 512100 | 0000 | S&W-REG | 341,245.00 | 358,982.00 | 371,983.00 | 371,983.00 | .00 | .00 |
| 115415 | 512200 | 0000 | S&W-OT | 5,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | .00 | .00 |
| 115415 | 512700 | 0000 | S&W-CELLPH | 446.00 | 444.00 | 444.00 | 444.00 | .00 | .00 |
| 115415 | 513500 | 0000 | 401(K) SUP | 6,994.00 | 7,280.00 | 7,565.00 | 7,565.00 | .00 | .00 |
| 115415 | 518000 | 0000 | FICA | 26,734.00 | 27,649.00 | 28,644.00 | 28,644.00 | .00 | .00 |
| 115415 | 518100 | 0000 | LGERS | 44,498.00 | 49,246.00 | 53,824.00 | 53,824.00 | .00 | .00 |
| 115415 | 518300 | 0000 | MED INS | 90,486.00 | 90,127.00 | 100,943.00 | 100,943.00 | .00 | .00 |
| 115415 | 518400 | 0000 | DEN INS | 4,890.00 | 4,870.00 | 4,870.00 | 4,870.00 | .00 | .00 |
| 115415 | 518600 | 0000 | WKRS COMP | 1,956.00 | 2,040.00 | 2,040.00 | 2,040.00 | .00 | .00 |
| 115415 | 521100 | 0000 | CL&JAN SUP | 1,550.00 | 1,550.00 | 1,000.00 | 1,000.00 | .00 | .00 |
| 115415 | 521200 | 0000 | WEARING AP | 500.00 | 1,500.00 | 1,000.00 | 1,000.00 | .00 | .00 |
| 115415 | 526020 | 0000 | SUPP-NONEX | .00 | .00 | 1,299.00 | 1,299.00 | .00 | .00 |
| 115415 | 537000 | 0000 | ADVTSNG | 3,000.00 | .00 | .00 | .00 | .00 | .00 |
| 115415 | 537100 | 0000 | TRVL&STAFF | 9,000.00 | 14,000.00 | 9,000.00 | 9,000.00 | .00 | .00 |
| 115415 | 538100 | 0000 | PROF SVCS | 7,600.00 | 6,000.00 | 8,000.00 | 8,000.00 | .00 | .00 |
| 115415 | 538200 | 0000 | LEGAL SVCS | 10,000.00 | 5,000.00 | 4,000.00 | 4,000.00 | .00 | .00 |
| 115415 | 538400 | 0000 | FORCLOSED | 18,000.00 | 10,000.00 | 12,000.00 | 12,000.00 | .00 | .00 |
| 115415 | 539100 | 0000 | SETOFFFEES | 350.00 | 350.00 | 350.00 | 350.00 | .00 | .00 |
| 115415 | 546100 | 0000 | INTRST EXP | 12,000.00 | 7,000.00 | 5,000.00 | 5,000.00 | .00 | .00 |
| 115415 | 547200 | 0000 | DUES&MBRSP | 700.00 | 1,000.00 | 1,400.00 | 1,400.00 | .00 | .00 |
| 115415 | 547600 | 0000 | IN&GEN BND | 5,017.00 | 4,901.00 | 6,161.00 | 6,161.00 | .00 | .00 |
| TOTAL TAX COLLECTIONS | | | | 589,966.00 | 593,939.00 | 621,523.00 | 621,523.00 | .00 | .00 |
| TOTAL TAX COLLECTOR | | | | 589,966.00 | 593,939.00 | 621,523.00 | 621,523.00 | .00 | .00 |

REAPPRAISAL RESERVE FUND

255417

MISSION: To measure, list, appraise and assess all real property in a manner consistent with NC law and the Schedules of Values, Standards and Rules adopted in conjunction with the most recent general reappraisal.

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| Maintain a high annual sales ratio as published annually by the Department of Revenue | 99.3% | 93.9% | 86.0% | 88.6% | 86.3% | 86.0% | 85.0% | ≥ 90% |
| Review or verify 1/3 of all parcels in the county each year | 31% | 28% | 32% | 39% | 24% | 25% | 30% | 33% |

STAFFING LEVELS

| | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|-----------|-----------------------|-----------------------|-------------------------|-----------------|
| Full Time | 13 | 13 | 13 | 0.0% |
| Part Time | 0 | 0 | 0 | 0.0% |
| Project | 0 | 0 | 0 | 0.0% |

COST CENTER

| | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 997,030 | \$ 1,022,650 | \$ 1,076,542 | 5.3% |
| Operating | \$ 314,373 | \$ 390,522 | \$ 400,837 | 2.6% |
| Capital | \$ - | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 1,311,403 | \$ 1,413,172 | \$ 1,477,379 | 4.5% |
| Total Revenue | \$ 1,639,030 | \$ 1,413,172 | \$ 1,477,379 | 4.5% |
| Revenue % of Expenditure | 125% | 100% | 100% | |

SIGNIFICANT ISSUES:

| | |
|---|--|
| 1 | Increase in Operating costs due to shifting budget for legal services from Assessor. |
|---|--|

UNFUNDED BUDGET REQUESTS:

| | \$ REQUEST | TRE |
|---|---|------------|
| 1 | Reclassification request for (1) position | \$7,860 |
| | | \$0.00003 |

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| REVALUATION RESERVE FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|--|--------|------------------------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 4417 REVALUATION RESERVE REVENUES | | | | | | | | |
| 254417 | 411120 | CURRENTTAX | -1,510,021.00 | -1,413,172.00 | -1,485,239.00 | -1,477,379.00 | .00 | .00 |
| | | TOTAL UNDEFINED PROJECT | -1,510,021.00 | -1,413,172.00 | -1,485,239.00 | -1,477,379.00 | .00 | .00 |
| | | TOTAL REVALUATION RESERVE RE | -1,510,021.00 | -1,413,172.00 | -1,485,239.00 | -1,477,379.00 | .00 | .00 |
| 5417 REVALUATION RESERVE | | | | | | | | |
| 255417 | 512100 | S&W-REG | 627,985.00 | 668,461.00 | 698,631.00 | 692,294.00 | .00 | .00 |
| 255417 | 512200 | S&W-OT | 5,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | .00 | .00 |
| 255417 | 512700 | S&W-CELLPH | 2,097.00 | 2,349.00 | 1,566.00 | 1,566.00 | .00 | .00 |
| 255417 | 513500 | 401(K) SUP | 12,848.00 | 13,641.00 | 14,285.00 | 14,159.00 | .00 | .00 |
| 255417 | 517000 | BD MEMBER | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | .00 | .00 |
| 255417 | 518000 | FICA | 48,972.00 | 51,623.00 | 53,871.00 | 53,386.00 | .00 | .00 |
| 255417 | 518100 | LGERS | 81,344.00 | 91,732.00 | 101,118.00 | 100,206.00 | .00 | .00 |
| 255417 | 518300 | MED INS | 168,046.00 | 167,379.00 | 187,466.00 | 187,466.00 | .00 | .00 |
| 255417 | 518400 | DEN INS | 9,081.00 | 9,045.00 | 9,045.00 | 9,045.00 | .00 | .00 |
| 255417 | 518600 | WKRS COMP | 4,238.00 | 4,420.00 | 4,420.00 | 4,420.00 | .00 | .00 |
| 255417 | 521100 | CL&JAN SUP | 750.00 | 750.00 | 550.00 | 550.00 | .00 | .00 |
| 255417 | 521200 | WEARING AP | 2,000.00 | 1,500.00 | 1,500.00 | 1,500.00 | .00 | .00 |
| 255417 | 522600 | PRTG&BNDG | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | .00 | .00 |
| 255417 | 523300 | PBLICATIONS | 17,500.00 | 11,215.00 | 3,000.00 | 3,000.00 | .00 | .00 |
| 255417 | 526000 | DEPT SUPP | 6,000.00 | 6,000.00 | 6,000.00 | 6,000.00 | .00 | .00 |
| 255417 | 526200 | DP SUPP | 1,500.00 | 1,000.00 | .00 | .00 | .00 | .00 |
| 255417 | 526201 | NONCAPTECH | 337,870.00 | .00 | .00 | .00 | .00 | .00 |
| 255417 | 532500 | POSTAGE | 25,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | .00 | .00 |
| 255417 | 537100 | TRVL&STAFF | 24,000.00 | 24,000.00 | 24,000.00 | 24,000.00 | .00 | .00 |
| 255417 | 538100 | PROF SVCS | 100,000.00 | 50,000.00 | 50,000.00 | 50,000.00 | .00 | .00 |
| 255417 | 538200 | LEGAL SVCS | .00 | .00 | 9,000.00 | 9,000.00 | .00 | .00 |
| 255417 | 539000 | CONT SVCS | .00 | 254,335.00 | 254,335.00 | 254,335.00 | .00 | .00 |
| 255417 | 547200 | DUES&MBRSP | 2,900.00 | 3,000.00 | 11,000.00 | 11,000.00 | .00 | .00 |
| 255417 | 547600 | IN&GEN BND | 7,890.00 | 8,722.00 | 11,452.00 | 11,452.00 | .00 | .00 |
| | | TOTAL UNDEFINED PROJECT | 1,510,021.00 | 1,413,172.00 | 1,485,239.00 | 1,477,379.00 | .00 | .00 |
| | | TOTAL REVALUATION RESERVE | 1,510,021.00 | 1,413,172.00 | 1,485,239.00 | 1,477,379.00 | .00 | .00 |
| | | TOTAL REVALUATION RESERVE FU | .00 | .00 | .00 | .00 | .00 | .00 |
| | | GRAND TOTAL | .00 | .00 | .00 | .00 | .00 | .00 |

** END OF REPORT - Generated by JENNIFER MIRANDA **

EMERGENCY MANAGEMENT / FIRE SERVICES

115433 / 115434

MISSION: Disaster preparation, mitigation, response and recovery.

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| EOP elements updated following annual review with state emergency management | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Compilation & submission of all eligible reimbursement packets from Henderson County | 100% | 80% | 85% | 100% | 100% | 25% | 75% | 100% |
| Fire cause and origin determined within 2 weeks of incident | 100% | 100% | 100% | 100% | 98% | 98% | 100% | 100% |

| STAFFING LEVELS | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Full Time | 9 | 9 | 9 | 0.0% |
| Part Time | 0 | 0 | 0 | 0.0% |
| Project | 0 | 20 | 17 | -15.0% |

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 1,057,344 | \$ 1,411,760 | \$ 3,100,045 | 119.6% |
| Operating | \$ 534,779 | \$ 692,527 | \$ 525,697 | -24.1% |
| Capital | \$ 63,867 | \$ 21,400 | \$ 22,423 | 4.8% |
| Total Expenditures | \$ 1,655,990 | \$ 2,125,687 | \$ 3,648,165 | 71.6% |
| Total Revenue | \$ 280,642 | \$ 155,412 | \$ 69,500 | -55.3% |
| Revenue % of Expenditure | 17% | 7% | 2% | |

SIGNIFICANT ISSUES:

| | |
|---|--|
| 1 | Project positions granted in FY25 for Hurricane Helene recovery efforts will be evaluated in FY26 and either phased out or reassigned based on ongoing needs. |
| 2 | Reduction in Operating costs is due to a vehicle purchase completed in FY25 and the planned use of grant funding for the Emergency Operations Plan (EOP) update in FY26. |
| 3 | Revenue decline reflects grant funding that was received and utilized in FY25. |
| 4 | Expenditures include a transfer from Fire Services to the Capital Projects Fund of \$50,000 for radio equipment replacement project. |

UNFUNDED BUDGET REQUESTS:

| | | \$ REQUEST | TRE |
|---|---|------------|-----------|
| | Fire Services | | |
| 1 | NEW Assistant Fire Marshal | \$188,073 | \$0.00075 |
| 2 | Capital Outlay - Equipment (DSLR Drone) | \$13,144 | \$0.00005 |

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|----------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5433 EMERGENCY MANAGEMENT | | | | | | | | |
| 115433 | 512100 | S&W-REG | 447,350.00 | 466,706.00 | 1,522,928.00 | 1,522,928.00 | .00 | .00 |
| 115433 | 512200 | S&W-OT | 300.00 | 3,000.00 | 3,000.00 | 3,000.00 | .00 | .00 |
| 115433 | 512600 | S&W-T/PT | 25,100.00 | 35,000.00 | 100,000.00 | 100,000.00 | .00 | .00 |
| 115433 | 512700 | S&W-CELLPH | 1,651.00 | 1,645.00 | 1,645.00 | 1,645.00 | .00 | .00 |
| 115433 | 513500 | 401(K) SUP | 8,901.00 | 9,460.00 | 30,761.00 | 30,761.00 | .00 | .00 |
| 115433 | 518000 | FICA | 36,821.00 | 38,736.00 | 124,509.00 | 124,509.00 | .00 | .00 |
| 115433 | 518100 | LGRS | 57,754.00 | 64,082.00 | 219,638.00 | 219,638.00 | .00 | .00 |
| 115433 | 518300 | MED INS | 77,560.00 | 77,252.00 | 306,291.00 | 306,291.00 | .00 | .00 |
| 115433 | 518400 | DEN INS | 4,191.00 | 4,175.00 | 14,780.00 | 14,780.00 | .00 | .00 |
| 115433 | 518600 | WKRS COMP | 1,630.00 | 1,700.00 | 9,860.00 | 9,860.00 | .00 | .00 |
| 115433 | 521100 | CL&JAN SUP | 3,500.00 | 3,500.00 | 4,000.00 | 4,000.00 | .00 | .00 |
| 115433 | 521200 | WEARING AP | 3,000.00 | 3,000.00 | 3,500.00 | 3,500.00 | .00 | .00 |
| 115433 | 522000 | FOOD&PROV | 3,525.00 | 3,500.00 | 3,500.00 | 3,500.00 | .00 | .00 |
| 115433 | 522600 | PRTG&BNDG | 500.00 | 700.00 | 700.00 | 700.00 | .00 | .00 |
| 115433 | 525000 | AUTO SUPP | .00 | .00 | 5,000.00 | 5,000.00 | .00 | .00 |
| 115433 | 525001 | FUEL COSTS | 7,475.00 | 7,475.00 | 12,188.00 | 12,188.00 | .00 | .00 |
| 115433 | 526000 | DEPT SUPP | 24,181.00 | 28,507.00 | 24,500.00 | 24,500.00 | .00 | .00 |
| 115433 | 526020 | SUPP-NONEX | 31,274.00 | 36,384.00 | 22,817.00 | 22,817.00 | .00 | .00 |
| 115433 | 532100 | TELE&COMM | 26,400.00 | 23,000.00 | 48,060.00 | 48,060.00 | .00 | .00 |
| 115433 | 532500 | POSTAGE | 100.00 | 100.00 | 100.00 | 100.00 | .00 | .00 |
| 115433 | 535100 | M&R-BDG&GR | 8,200.00 | 7,000.00 | 7,000.00 | 7,000.00 | .00 | .00 |
| 115433 | 535200 | M&R-EQUIP | 4,500.00 | 6,000.00 | 6,000.00 | 6,000.00 | .00 | .00 |
| 115433 | 535300 | M&R-VEHCLS | 6,000.00 | 3,000.00 | 6,500.00 | 6,500.00 | .00 | .00 |
| 115433 | 537100 | TRVL&STAFF | 9,500.00 | 9,500.00 | 9,500.00 | 9,500.00 | .00 | .00 |
| 115433 | 538100 | PROF SVCS | 28,359.00 | 23,609.00 | 15,000.00 | 15,000.00 | .00 | .00 |
| 115433 | 539000 | CONT SVCS | 12,480.00 | 12,854.00 | 13,244.00 | 13,244.00 | .00 | .00 |
| 115433 | 547200 | DUES&MBRSP | 800.00 | 800.00 | 1,000.00 | 1,000.00 | .00 | .00 |
| 115433 | 547500 | RNTL EQUIP | 350.00 | 450.00 | 1,000.00 | 1,000.00 | .00 | .00 |
| 115433 | 547600 | IN&GEN BND | 11,532.00 | 5,368.00 | 25,548.00 | 25,548.00 | .00 | .00 |
| 115433 | 551000 | C/O-EQUIP | 465.00 | .00 | 22,423.00 | 22,423.00 | .00 | .00 |
| 115433 | 553000 | C/O-VEHICL | 77,541.00 | 21,400.00 | .00 | .00 | .00 | .00 |
| 115433 | 569900 | PMTS-AGENC | 6,678.00 | 62,130.00 | .00 | .00 | .00 | .00 |
| 115433 | 598040 | TRNSFR-CPF | .00 | 68,012.00 | .00 | .00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 927,618.00 | 1,028,045.00 | 2,564,992.00 | 2,564,992.00 | .00 | .00 |
| TOTAL EMERGENCY MANAGEMENT | | | 927,618.00 | 1,028,045.00 | 2,564,992.00 | 2,564,992.00 | .00 | .00 |

HENDERSON COUNTY

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------|--------|-------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5434 FIRE SERVICES | | | | | | | | |
| 115434 | 512100 | S&W-REG | 269,078.00 | 302,019.00 | 395,286.00 | 336,786.00 | .00 | .00 |
| 115434 | 512200 | S&W-OT | 8,500.00 | 6,000.00 | 11,000.00 | 9,000.00 | .00 | .00 |
| 115434 | 512600 | S&W-T/PT | 22,500.00 | 22,000.00 | 22,000.00 | 22,000.00 | .00 | .00 |
| 115434 | 512700 | S&W-CELLPH | 1,363.00 | 809.00 | 1,903.00 | 1,357.00 | .00 | .00 |
| 115434 | 513500 | 401(K) SUP | 4,207.00 | 6,203.00 | 8,178.00 | 6,968.00 | .00 | .00 |
| 115434 | 518000 | FICA | 22,675.00 | 25,308.00 | 32,868.00 | 28,239.00 | .00 | .00 |
| 115434 | 518100 | LGRS | 35,095.00 | 42,021.00 | 58,485.00 | 49,778.00 | .00 | .00 |
| 115434 | 518300 | MED INS | 50,617.00 | 51,501.00 | 70,940.00 | 57,682.00 | .00 | .00 |
| 115434 | 518400 | DEN INS | 2,735.00 | 2,783.00 | 3,423.00 | 2,783.00 | .00 | .00 |
| 115434 | 518600 | WKRS COMP | 7,104.00 | 251,360.00 | 252,380.00 | 252,040.00 | .00 | .00 |
| 115434 | 521100 | CL&JAN SUP | 500.00 | 500.00 | 350.00 | 350.00 | .00 | .00 |
| 115434 | 521200 | WEARING AP | 14,700.00 | 10,000.00 | 15,000.00 | 10,000.00 | .00 | .00 |
| 115434 | 521201 | BALIS VEST | 3,064.00 | .00 | 800.00 | .00 | .00 | .00 |
| 115434 | 522000 | FOOD&PROV | 300.00 | 400.00 | 400.00 | 400.00 | .00 | .00 |
| 115434 | 522600 | PRTG&BNDG | 500.00 | 500.00 | 500.00 | 500.00 | .00 | .00 |
| 115434 | 523300 | PBLICATIONS | 500.00 | .00 | 700.00 | 700.00 | .00 | .00 |
| 115434 | 525000 | AUTO SUPP | .00 | 8,494.00 | 13,679.00 | .00 | .00 | .00 |
| 115434 | 525001 | FUEL COSTS | 11,375.00 | 12,350.00 | 12,350.00 | 12,350.00 | .00 | .00 |
| 115434 | 526000 | DEPT SUPP | 30,700.00 | 10,887.00 | 14,935.00 | 11,000.00 | .00 | .00 |
| 115434 | 526020 | SUPP-NONEX | 2,339.00 | 7,784.00 | 5,454.00 | .00 | .00 | .00 |
| 115434 | 532100 | TELE&COMM | 11,520.00 | 13,300.00 | 15,457.00 | 15,000.00 | .00 | .00 |
| 115434 | 532500 | POSTAGE | 100.00 | .00 | .00 | .00 | .00 | .00 |
| 115434 | 534000 | UTILITIES | 2,500.00 | 3,000.00 | 2,500.00 | 2,500.00 | .00 | .00 |
| 115434 | 535200 | M&R-EQUIP | 30,000.00 | 25,000.00 | 30,000.00 | 30,000.00 | .00 | .00 |
| 115434 | 535300 | M&R-VEHCLS | 6,985.00 | 6,000.00 | 6,000.00 | 6,000.00 | .00 | .00 |
| 115434 | 537100 | TRVL&STAFF | 6,000.00 | 6,000.00 | 8,500.00 | 6,000.00 | .00 | .00 |
| 115434 | 538100 | PROF SVCS | .00 | 560.00 | 3,000.00 | 760.00 | .00 | .00 |
| 115434 | 539000 | CONT SVCS | 133,637.00 | 129,950.00 | 133,994.00 | 133,994.00 | .00 | .00 |
| 115434 | 547200 | DUES&MBRSP | 3,000.00 | 3,000.00 | 4,800.00 | 4,000.00 | .00 | .00 |
| 115434 | 547300 | LEASEPROP | 3,580.00 | 27,000.00 | 27,000.00 | 27,000.00 | .00 | .00 |
| 115434 | 547500 | RNTL EQUIP | 300.00 | 450.00 | 700.00 | 700.00 | .00 | .00 |
| 115434 | 547600 | IN&GEN BND | 3,321.00 | 3,355.00 | 5,286.00 | 5,286.00 | .00 | .00 |
| 115434 | 551000 | C/O-EQUIP | .00 | .00 | 19,863.00 | .00 | .00 | .00 |
| 115434 | 569900 | PMTS-AGENC | 122,156.00 | .00 | .00 | .00 | .00 | .00 |
| 115434 | 598040 | TRNSFR-CPF | 31,500.00 | 119,108.00 | 106,659.00 | 50,000.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 842,451.00 | 1,097,642.00 | 1,284,390.00 | 1,083,173.00 | .00 | .00 |
| TOTAL FIRE SERVICES | | | 842,451.00 | 1,097,642.00 | 1,284,390.00 | 1,083,173.00 | .00 | .00 |

EMERGENCY MEDICAL SERVICES

115437

MISSION: Our Mission is to provide excellence in emergency medical care for the ill and injured within our county, by providing professional and timely response to emergency situations through commitment to education, training and 'state-of-the-art' equipment.

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| Average response time (min/sec) | 8:53 | 9:07 | 9:09 | 9:14 | 9:13 | 9:18 | 9:14 | 9:00 |
| Annual EMS Dispatches | 14,350 | 14,329 | 15,683 | 16,128 | 17,238 | 16,600 | 17,500 | 17,500 |
| Number of Electronic Health Records completed accurately | 99% | 97% | 92% | 96% | 96% | 94% | 98% | 100% |

| STAFFING LEVELS | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Full Time | 76 | 81 | 83 | 2.5% |
| Part Time | 0 | 0 | 0 | 0.0% |
| Project | 0 | 0 | 0 | 0.0% |

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 10,032,372 | \$ 11,619,839 | \$ 12,618,589 | 8.6% |
| Operating | \$ 1,904,660 | \$ 1,948,066 | \$ 2,069,266 | 6.2% |
| Capital | \$ 54,108 | \$ 159,651 | \$ 218,668 | 37.0% |
| Total Expenditures | \$ 11,991,140 | \$ 13,727,556 | \$ 14,906,523 | 8.6% |
| Total Revenue | \$ 6,936,224 | \$ 4,357,103 | \$ 5,283,466 | 21.3% |
| Revenue % of Expenditure | 58% | 32% | 35% | |

SIGNIFICANT ISSUES:

| | |
|---|--|
| 1 | Includes proposed funding for (2) Community Paramedics to support specific EMS calls. |
| 2 | Increase in Capital costs due to addition of equipment for recommended Community Paramedic positions. |
| 3 | In FY26, personnel costs and related equipment for Community Paramedics will be funded through Vaya MOE funds and State grant resources. |
| 4 | Increase in Revenues due to anticipated increase in EMS ambulance fees collected and MOE funds from Vaya Health for Community Paramedic program. |

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|---------------------------------|--------|-----------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5437 EMERGENCY MEDICAL SERVICES | | | | | | | | |
| 115437 | 512100 | S&W-REG | 6,223,068.00 | 7,080,142.00 | 7,546,707.00 | 7,546,707.00 | .00 | .00 |
| 115437 | 512200 | S&W-OT | 1,258,420.00 | 1,214,277.00 | 1,356,500.00 | 1,356,500.00 | .00 | .00 |
| 115437 | 512300 | S&W-ATP | .00 | .00 | 10,400.00 | 10,400.00 | .00 | .00 |
| 115437 | 512600 | S&W-T/PT | 197,900.00 | 200,000.00 | 200,000.00 | 200,000.00 | .00 | .00 |
| 115437 | 512700 | S&W-CELLPH | 708.00 | 261.00 | 261.00 | 261.00 | .00 | .00 |
| 115437 | 513400 | 457 DECOMP | 3,800.00 | .00 | .00 | .00 | .00 | .00 |
| 115437 | 513500 | 401(K) SUP | 151,668.00 | 166,890.00 | 179,514.00 | 179,514.00 | .00 | .00 |
| 115437 | 518000 | FICA | 593,147.00 | 649,847.00 | 697,211.00 | 697,211.00 | .00 | .00 |
| 115437 | 518100 | LGERS | 968,456.00 | 1,132,359.00 | 1,283,838.00 | 1,283,838.00 | .00 | .00 |
| 115437 | 518300 | MED INS | 1,033,038.00 | 1,072,884.00 | 1,237,834.00 | 1,237,834.00 | .00 | .00 |
| 115437 | 518400 | DEN INS | 55,825.00 | 57,979.00 | 59,724.00 | 59,724.00 | .00 | .00 |
| 115437 | 518600 | WKRS COMP | 44,776.00 | 45,200.00 | 46,600.00 | 46,600.00 | .00 | .00 |
| 115437 | 521100 | CL&JAN SUP | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | .00 | .00 |
| 115437 | 521200 | WEARING AP | 43,000.00 | 41,200.00 | 43,959.00 | 43,959.00 | .00 | .00 |
| 115437 | 521201 | BALIS VEST | .00 | 2,600.00 | .00 | .00 | .00 | .00 |
| 115437 | 522600 | PRTG&BNDG | 5,512.00 | 9,000.00 | 5,000.00 | 5,000.00 | .00 | .00 |
| 115437 | 523900 | MD SUPP&EQ | 365,000.00 | 335,000.00 | 355,000.00 | 355,000.00 | .00 | .00 |
| 115437 | 525000 | AUTO SUPP | 18,076.00 | .00 | 13,146.00 | 13,146.00 | .00 | .00 |
| 115437 | 525001 | FUEL COSTS | 131,125.00 | 140,750.00 | 130,000.00 | 130,000.00 | .00 | .00 |
| 115437 | 526000 | DEPT SUPP | 31,167.00 | 28,219.00 | 26,320.00 | 26,320.00 | .00 | .00 |
| 115437 | 526020 | SUPP-NONEX | 17,711.00 | 40,054.00 | 12,127.00 | 12,127.00 | .00 | .00 |
| 115437 | 526200 | DP SUPP | 500.00 | 100.00 | .00 | .00 | .00 | .00 |
| 115437 | 532100 | TELE&COMM | 30,000.00 | 34,040.00 | 38,960.00 | 38,960.00 | .00 | .00 |
| 115437 | 532500 | POSTAGE | 7,000.00 | 1,500.00 | 3,000.00 | 3,000.00 | .00 | .00 |
| 115437 | 535200 | M&R-EQUIP | 10,500.00 | 15,000.00 | 15,000.00 | 15,000.00 | .00 | .00 |
| 115437 | 535300 | M&R-VEHCLS | 95,816.00 | 53,951.00 | 46,200.00 | 46,200.00 | .00 | .00 |
| 115437 | 537100 | TRVL&STAFF | 19,058.00 | 18,500.00 | 24,600.00 | 24,600.00 | .00 | .00 |
| 115437 | 538100 | PROF SVCS | 20,600.00 | 21,980.00 | 23,260.00 | 23,260.00 | .00 | .00 |
| 115437 | 538300 | MED SVCS | 19,000.00 | 19,000.00 | 19,000.00 | 19,000.00 | .00 | .00 |
| 115437 | 539000 | CONT SVCS | 317,958.00 | 356,843.00 | 357,564.00 | 357,564.00 | .00 | .00 |
| 115437 | 547200 | DUES&MBRSP | 3,500.00 | 3,700.00 | 3,800.00 | 3,800.00 | .00 | .00 |
| 115437 | 547500 | RNTL EQUIP | 5,500.00 | 6,000.00 | 4,000.00 | 4,000.00 | .00 | .00 |
| 115437 | 547600 | IN&GEN BND | 58,554.00 | 61,727.00 | 77,524.00 | 77,524.00 | .00 | .00 |
| 115437 | 551000 | C/O-EQUIP | 54,108.00 | 159,651.00 | 48,448.00 | 48,448.00 | .00 | .00 |
| 115437 | 598040 | TRNSFR-CPF | 748,551.00 | 754,902.00 | 824,637.00 | 824,637.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 12,537,042.00 | 13,727,556.00 | 14,694,134.00 | 14,694,134.00 | .00 | .00 |
| 9098 NCDHHS GRANT - EMS (STATE) | | | | | | | | |
| 115437 | 521200 | 9098 WEARING AP | .00 | .00 | 1,041.00 | 1,041.00 | .00 | .00 |

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|------------------------------|--------|------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 115437 | 526020 | 9098 | NON-EXPEND | .00 | .00 | 6,973.00 | 6,973.00 | .00 | .00 |
| 115437 | 551000 | 9098 | C/O-EQUIP | .00 | .00 | 170,220.00 | 170,220.00 | .00 | .00 |
| 115437 | 598040 | 9098 | TRNSFR-CPF | .00 | .00 | 34,155.00 | 34,155.00 | .00 | .00 |
| TOTAL NCDHHS GRANT - EMS (ST | | | | .00 | .00 | 212,389.00 | 212,389.00 | .00 | .00 |
| TOTAL EMERGENCY MEDICAL SERV | | | | 12,537,042.00 | 13,727,556.00 | 14,906,523.00 | 14,906,523.00 | .00 | .00 |

BUILDING SERVICES

115435

MISSION: To assist the public in obtaining various permits for residential and commercial projects, and to provide fair and equal administration of the building codes.

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| Average number of daily inspections completed | 14 | 13 | 12 | 17 | 15 | 13 | 13 | 10 |
| Commercial plans reviewed within 10 days | 55% | 62% | 32% | 58% | 25% | 30% | 45% | 75% |
| Average number of daily permits processed | 11 | 12 | 11 | 8 | 8 | 8 | 8 | 10 |

STAFFING LEVELS

| | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|-----------|-----------------------|-----------------------|-------------------------|-----------------|
| Full Time | 17 | 18 | 18 | 0.0% |
| Part Time | 0 | 0 | 0 | 0.0% |
| Project | 0 | 0 | 0 | 0.0% |

COST CENTER

| | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 1,452,765 | \$ 1,644,366 | \$ 1,735,822 | 5.6% |
| Operating | \$ 140,986 | \$ 218,842 | \$ 197,998 | -9.5% |
| Capital | \$ - | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 1,593,751 | \$ 1,863,208 | \$ 1,933,820 | 3.8% |
| Total Revenue | \$ 3,013,690 | \$ 1,850,000 | \$ 1,848,241 | -0.1% |
| Revenue % of Expenditure | 189% | 99% | 96% | |

SIGNIFICANT ISSUES:

| | |
|---|--|
| 1 | Decrease in Operating costs is primarily due to reduced funding requirements for new code books, which are typically purchased every 3 to 6 years. |
| 2 | Restricted fund balance utilized for vehicle and technology costs in FY26 [\$85,578]. |

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------|--------|-------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5435 BUILDING SERVICES | | | | | | | | |
| 115435 | 512100 | S&W-REG | 977,462.00 | 1,091,039.00 | 1,145,433.00 | 1,145,433.00 | .00 | .00 |
| 115435 | 512200 | S&W-OT | 5,300.00 | 5,500.00 | 7,500.00 | 7,500.00 | .00 | .00 |
| 115435 | 512600 | S&W-T/PT | 17,000.00 | 17,000.00 | 15,000.00 | 15,000.00 | .00 | .00 |
| 115435 | 512700 | S&W-CELLPH | 996.00 | 992.00 | 992.00 | 992.00 | .00 | .00 |
| 115435 | 513500 | 401(K) SUP | 19,931.00 | 22,106.00 | 23,327.00 | 23,327.00 | .00 | .00 |
| 115435 | 518000 | FICA | 77,494.00 | 85,262.00 | 89,423.00 | 89,423.00 | .00 | .00 |
| 115435 | 518100 | LGRS | 126,831.00 | 149,590.00 | 165,935.00 | 165,935.00 | .00 | .00 |
| 115435 | 518300 | MED INS | 232,679.00 | 243,593.00 | 259,568.00 | 259,568.00 | .00 | .00 |
| 115435 | 518400 | DEN INS | 12,574.00 | 13,164.00 | 12,524.00 | 12,524.00 | .00 | .00 |
| 115435 | 518600 | WKRS COMP | 5,542.00 | 16,120.00 | 16,120.00 | 16,120.00 | .00 | .00 |
| 115435 | 521100 | CL&JAN SUP | 1,400.00 | 1,400.00 | 1,200.00 | 1,200.00 | .00 | .00 |
| 115435 | 521200 | WEARING AP | 3,050.00 | 3,225.00 | 3,200.00 | 3,200.00 | .00 | .00 |
| 115435 | 522600 | PRTG&BNDG | 1,000.00 | 500.00 | 200.00 | 200.00 | .00 | .00 |
| 115435 | 523300 | PBLICATIONS | 14,000.00 | 14,000.00 | 4,000.00 | 4,000.00 | .00 | .00 |
| 115435 | 525001 | FUEL COSTS | 13,000.00 | 15,470.00 | 17,063.00 | 17,063.00 | .00 | .00 |
| 115435 | 525002 | CNG FUEL | 9,500.00 | 8,500.00 | 6,500.00 | 6,500.00 | .00 | .00 |
| 115435 | 526000 | DEPT SUPP | 8,000.00 | 7,500.00 | 7,500.00 | 7,500.00 | .00 | .00 |
| 115435 | 532100 | TELE&COMM | 22,300.00 | 24,000.00 | 23,000.00 | 23,000.00 | .00 | .00 |
| 115435 | 532500 | POSTAGE | 1,000.00 | 1,300.00 | 1,300.00 | 1,300.00 | .00 | .00 |
| 115435 | 535200 | M&R-EQUIP | 1,300.00 | 500.00 | 300.00 | 300.00 | .00 | .00 |
| 115435 | 535300 | M&R-VEHCLS | 12,200.00 | 9,000.00 | 11,000.00 | 11,000.00 | .00 | .00 |
| 115435 | 537100 | TRVL&STAFF | 11,000.00 | 12,500.00 | 14,000.00 | 14,000.00 | .00 | .00 |
| 115435 | 538100 | PROF SVCS | 10,000.00 | 3,000.00 | 1,000.00 | 1,000.00 | .00 | .00 |
| 115435 | 538401 | FEEREFUNDS | 3,500.00 | 1,500.00 | 500.00 | 500.00 | .00 | .00 |
| 115435 | 538402 | SHRF | 10,500.00 | 11,500.00 | 11,500.00 | 11,500.00 | .00 | .00 |
| 115435 | 547200 | DUES&MBRSP | 500.00 | 900.00 | 900.00 | 900.00 | .00 | .00 |
| 115435 | 547500 | RNTL EQUIP | 4,500.00 | 4,500.00 | 4,500.00 | 4,500.00 | .00 | .00 |
| 115435 | 547600 | IN&GEN BND | 14,532.00 | 12,077.00 | 15,857.00 | 15,857.00 | .00 | .00 |
| 115435 | 598040 | TRNSFR-CPF | 38,657.00 | 87,470.00 | 74,478.00 | 74,478.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 1,655,748.00 | 1,863,208.00 | 1,933,820.00 | 1,933,820.00 | .00 | .00 |
| TOTAL BUILDING SERVICES | | | 1,655,748.00 | 1,863,208.00 | 1,933,820.00 | 1,933,820.00 | .00 | .00 |

ANIMAL SERVICES

115438

MISSION: The Animal Services Center is a public resource focused on improving the interactions between humans and animals to ensure public safety and decrease the number of unwanted and mistreated animals within the community.

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| Advertisements made using available methods (i.e. - radio interviews, electronic signage, published articles) | 0 | 6 | 6 | 6 | 6 | 8 | 6 | 8 |
| Number of local animal rescue organizations partnered with annually to share pet info | 50 | 41 | 47 | 42 | 31 | 35 | 30 | 25 |
| Percentage of pets determined to be adoptable which find forever homes each year | 99% | 99% | 99% | 98% | 98% | 97% | 75% | 85% |

| STAFFING LEVELS | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Full Time | 9 | 9 | 9 | 0.0% |
| Part Time | 0 | 0 | 0 | 0.0% |
| Project | 0 | 0 | 0 | 0.0% |

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 613,254 | \$ 721,492 | \$ 769,395 | 6.6% |
| Operating | \$ 185,705 | \$ 263,155 | \$ 237,499 | -9.7% |
| Capital | \$ 10,817 | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 809,776 | \$ 984,647 | \$ 1,006,894 | 2.3% |
| Total Revenue | \$ 80,478 | \$ 81,000 | \$ 78,000 | -3.7% |
| Revenue % of Expenditure | 10% | 8% | 8% | |

SIGNIFICANT ISSUES:

| | |
|---|---|
| 1 | Decrease in Operating costs due to the purchase of replacement vehicle in FY25. |
| 2 | Decrease in Revenues based on anticipated animal control / program revenues. |

UNFUNDED BUDGET REQUESTS:

| | \$ REQUEST | TRE |
|--|-------------------|------------|
| 1 Reclassification request for (2) positions | \$8,540 | \$0.00003 |

HENDERSON COUNTY

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5438 ANIMAL SERVICES | | | | | | | | |
| 115438 | 512100 | S&W-REG | 474,108.00 | 475,314.00 | 507,445.00 | 500,561.00 | .00 | .00 |
| 115438 | 512200 | S&W-OT | 8,000.00 | 5,000.00 | 7,000.00 | 7,000.00 | .00 | .00 |
| 115438 | 512600 | S&W-T/PT | 3,300.00 | .00 | .00 | .00 | .00 | .00 |
| 115438 | 512700 | S&W-CELLPH | 1,337.00 | 3,655.00 | 548.00 | 548.00 | .00 | .00 |
| 115438 | 513400 | 457 DECOMP | 500.00 | .00 | .00 | .00 | .00 | .00 |
| 115438 | 513500 | 401(K) SUP | 9,825.00 | 9,771.00 | 10,395.00 | 10,257.00 | .00 | .00 |
| 115438 | 518000 | FICA | 37,623.00 | 37,024.00 | 39,397.00 | 38,870.00 | .00 | .00 |
| 115438 | 518100 | LGERS | 62,563.00 | 65,528.00 | 74,044.00 | 73,053.00 | .00 | .00 |
| 115438 | 518300 | MED INS | 115,250.00 | 115,878.00 | 129,784.00 | 129,784.00 | .00 | .00 |
| 115438 | 518400 | DEN INS | 6,228.00 | 6,262.00 | 6,262.00 | 6,262.00 | .00 | .00 |
| 115438 | 518600 | WKRS COMP | 3,534.00 | 3,060.00 | 3,060.00 | 3,060.00 | .00 | .00 |
| 115438 | 521100 | CL&JAN SUP | 10,574.00 | 15,100.00 | 14,000.00 | 14,000.00 | .00 | .00 |
| 115438 | 521200 | WEARING AP | 2,100.00 | 2,200.00 | 2,400.00 | 2,400.00 | .00 | .00 |
| 115438 | 522600 | PRTG&BNDG | 1,200.00 | 1,200.00 | 1,200.00 | 1,200.00 | .00 | .00 |
| 115438 | 523900 | MD SUPP&EQ | 34,000.00 | 35,400.00 | 38,000.00 | 38,000.00 | .00 | .00 |
| 115438 | 525001 | FUEL COSTS | 2,002.00 | 2,438.00 | 1,950.00 | 1,950.00 | .00 | .00 |
| 115438 | 526000 | DEPT SUPP | 26,310.00 | 24,173.00 | 25,500.00 | 25,500.00 | .00 | .00 |
| 115438 | 526020 | SUPP-NONEX | 1,739.00 | 4,597.00 | 6,897.00 | 6,897.00 | .00 | .00 |
| 115438 | 532100 | TELE&COMM | 2,000.00 | 1,750.00 | 1,750.00 | 1,750.00 | .00 | .00 |
| 115438 | 532500 | POSTAGE | 300.00 | 300.00 | 200.00 | 200.00 | .00 | .00 |
| 115438 | 534005 | GARBAGE | 1,300.00 | 1,400.00 | 1,400.00 | 1,400.00 | .00 | .00 |
| 115438 | 535200 | M&R-EQUIP | 1,800.00 | 500.00 | 500.00 | 500.00 | .00 | .00 |
| 115438 | 535300 | M&R-VEHCLS | 1,200.00 | 1,000.00 | 500.00 | 500.00 | .00 | .00 |
| 115438 | 537000 | ADVRTSNG | 2,500.00 | 2,500.00 | 2,500.00 | 2,500.00 | .00 | .00 |
| 115438 | 537100 | TRVL&STAFF | 1,000.00 | 2,327.00 | 1,500.00 | 1,500.00 | .00 | .00 |
| 115438 | 538100 | PROF SVCS | 125,000.00 | 120,000.00 | 45,000.00 | 45,000.00 | .00 | .00 |
| 115438 | 538300 | MED SVCS | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | .00 | .00 |
| 115438 | 539000 | CONT SVCS | 6,272.00 | 5,270.00 | 81,273.00 | 81,273.00 | .00 | .00 |
| 115438 | 547200 | DUES&MBRSP | 150.00 | 150.00 | .00 | .00 | .00 | .00 |
| 115438 | 547500 | RNTL EQUIP | 3,800.00 | 3,000.00 | 3,000.00 | 3,000.00 | .00 | .00 |
| 115438 | 547600 | IN&GEN BND | 5,463.00 | 5,368.00 | 7,929.00 | 7,929.00 | .00 | .00 |
| 115438 | 551000 | C/O-EQUIP | 10,817.00 | .00 | .00 | .00 | .00 | .00 |
| 115438 | 598040 | TRNSFR-CPF | .00 | 32,482.00 | .00 | .00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 963,795.00 | 984,647.00 | 1,015,434.00 | 1,006,894.00 | .00 | .00 |
| TOTAL ANIMAL SERVICES | | | 963,795.00 | 984,647.00 | 1,015,434.00 | 1,006,894.00 | .00 | .00 |

RESCUE SQUAD

115442

MISSION: The Henderson County Rescue Squad was established in 1957 to serve the special rescue needs of Henderson County's citizens. It serves as the primary backup for Henderson County EMS when units are busy, provides primary extrication and rescue services to those areas in the County without such, provides backup and assistance and provides water search and rescue, swift water rescue and high level mountaineering rescue.

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ - | \$ - | \$ - | 0.0% |
| Operating | \$ 757,750 | \$ 782,750 | \$ 782,750 | 0.0% |
| Capital | \$ - | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 757,750 | \$ 782,750 | \$ 782,750 | 0.0% |

SIGNIFICANT ISSUES:

| | |
|---|---|
| 1 | Funding remains consistent with FY25 budget levels. |
|---|---|

UNFUNDED BUDGET REQUESTS:

| | \$ REQUEST | TRE |
|------------------------------|-------------------|------------|
| 1 Payments to Other Agencies | \$39,138 | \$0.00016 |

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5442 RESCUE SQUAD | | | | | | | | |
| 115442 | 569900 | PMTS-AGENC | 757,750.00 | 782,750.00 | 821,888.00 | 782,750.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 757,750.00 | 782,750.00 | 821,888.00 | 782,750.00 | .00 | .00 |
| TOTAL RESCUE SQUAD | | | 757,750.00 | 782,750.00 | 821,888.00 | 782,750.00 | .00 | .00 |

CODE ENFORCEMENT SERVICES

115492

MISSION: The mission of Henderson County Code Enforcement Services is to protect our citizens from undesirable adjoining land uses.

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| Violations removed annually | 89% | 90% | 77% | 73% | 74% | 78% | 80% | 93% |
| Monthly review of site plans conducted by due date | 89% | 90% | 90% | 93% | 95% | 90% | 95% | 100% |
| Zoning Board of Adjustment cases reviewed by the first of each month | 91% | 92% | 95% | 100% | 86% | 86% | 100% | 100% |

| STAFFING LEVELS | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Full Time | 3 | 3 | 3 | 0.0% |
| Part Time | 0 | 0 | 0 | 0.0% |
| Project | 0 | 0 | 0 | 0.0% |

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 280,742 | \$ 304,810 | \$ 322,704 | 5.9% |
| Operating | \$ 20,638 | \$ 48,634 | \$ 45,936 | -5.5% |
| Capital | \$ - | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 301,380 | \$ 353,444 | \$ 368,640 | 4.3% |
| Total Revenue | \$ 75,350 | \$ 65,250 | \$ 64,872 | -0.6% |
| Revenue % of Expenditure | 25% | 18% | 18% | |

SIGNIFICANT ISSUES:

| | |
|---|---|
| 1 | Reduction in Operating costs reflects minor adjustments across several budget line items. |
|---|---|

UNFUNDED BUDGET REQUESTS:

| | \$ REQUEST | TRE |
|----------------------------------|-------------------|------------|
| 1 NEW Zoning Enforcement Officer | \$106,176 | \$0.00043 |

HENDERSON COUNTY

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|--------------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5492 CODE ENFORCEMENT SERVICES | | | | | | | | |
| 115492 | 512100 | S&W-REG | 201,434.00 | 208,031.00 | 262,082.00 | 217,467.00 | .00 | .00 |
| 115492 | 512200 | S&W-OT | 500.00 | 500.00 | 500.00 | 500.00 | .00 | .00 |
| 115492 | 512600 | S&W-T/PT | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | .00 | .00 |
| 115492 | 512700 | S&W-CELLPH | 708.00 | 522.00 | 522.00 | 522.00 | .00 | .00 |
| 115492 | 513500 | 401(K) SUP | 4,068.00 | 4,201.00 | 5,272.00 | 4,379.00 | .00 | .00 |
| 115492 | 518000 | FICA | 16,012.00 | 16,375.00 | 20,510.00 | 17,097.00 | .00 | .00 |
| 115492 | 518100 | LGERS | 25,949.00 | 28,448.00 | 37,791.00 | 31,371.00 | .00 | .00 |
| 115492 | 518300 | MED INS | 38,780.00 | 38,626.00 | 56,520.00 | 43,261.00 | .00 | .00 |
| 115492 | 518400 | DEN INS | 2,096.00 | 2,087.00 | 2,727.00 | 2,087.00 | .00 | .00 |
| 115492 | 518600 | WKRS COMP | 978.00 | 1,020.00 | 1,360.00 | 1,020.00 | .00 | .00 |
| 115492 | 521100 | CL&JAN SUP | 900.00 | 900.00 | 900.00 | 900.00 | .00 | .00 |
| 115492 | 521200 | WEARING AP | 750.00 | 550.00 | 550.00 | 550.00 | .00 | .00 |
| 115492 | 525001 | FUEL COSTS | 3,900.00 | 3,250.00 | 2,503.00 | 2,503.00 | .00 | .00 |
| 115492 | 526000 | DEPT SUPP | 2,500.00 | 2,300.00 | 2,000.00 | 2,000.00 | .00 | .00 |
| 115492 | 532500 | POSTAGE | 1,100.00 | 1,100.00 | 700.00 | 700.00 | .00 | .00 |
| 115492 | 535300 | M&R-VEHCLS | 1,500.00 | 1,800.00 | 700.00 | 700.00 | .00 | .00 |
| 115492 | 537000 | ADVRTSNG | 250.00 | 250.00 | 250.00 | 250.00 | .00 | .00 |
| 115492 | 537100 | TRVL&STAFF | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | .00 | .00 |
| 115492 | 538100 | PROF SVCS | 8,702.00 | 1,000.00 | 1,000.00 | 1,000.00 | .00 | .00 |
| 115492 | 538116 | AMH PRGM | 7,504.00 | 500.00 | 500.00 | 500.00 | .00 | .00 |
| 115492 | 539000 | CONT SVCS | .00 | 7,000.00 | 7,000.00 | 7,000.00 | .00 | .00 |
| 115492 | 539001 | AMH PROG | .00 | 20,000.00 | 20,000.00 | 20,000.00 | .00 | .00 |
| 115492 | 547200 | DUES&MBRSP | 1,250.00 | 800.00 | 850.00 | 690.00 | .00 | .00 |
| 115492 | 547500 | RNTL EQUIP | 1,000.00 | 1,500.00 | 1,500.00 | 1,500.00 | .00 | .00 |
| 115492 | 547600 | IN&GEN BND | 2,428.00 | 2,684.00 | 2,643.00 | 2,643.00 | .00 | .00 |
| 115492 | 598040 | TRNSFR-CPF | .00 | .00 | 36,436.00 | .00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 332,309.00 | 353,444.00 | 474,816.00 | 368,640.00 | .00 | .00 |
| TOTAL CODE ENFORCEMENT SERVI | | | 332,309.00 | 353,444.00 | 474,816.00 | 368,640.00 | .00 | .00 |

SOIL & WATER CONSERVATION

115471

MISSION: To provide educational, technical and financial assistance to conserve soil, improve water quality and enhance the natural resources of Henderson County

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| Facilitate awarding of all available funds to eligible recipients | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Provide information and final contracts to land owners for plan implementation within the first year | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Number of educational programs delivered annually | 47 | 65 | 63 | 178 | 135 | 130 | 130 | 110 |

STAFFING LEVELS

| | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|-----------|-----------------------|-----------------------|-------------------------|-----------------|
| Full Time | 4 | 4 | 5 | 25.0% |
| Part Time | 0 | 0 | 0 | 0.0% |
| Project | 0 | 0 | 0 | 0.0% |

COST CENTER

| | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 405,532 | \$ 422,137 | \$ 526,958 | 24.8% |
| Operating | \$ 395,975 | \$ 442,061 | \$ 108,049 | -75.6% |
| Capital | \$ - | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 801,507 | \$ 864,198 | \$ 635,007 | -26.5% |
| Total Revenue | \$ 341,868 | \$ 357,793 | \$ 29,500 | -91.8% |
| Revenue % of Expenditure | 43% | 41% | 5% | |

SIGNIFICANT ISSUES:

| | |
|---|---|
| 1 | Includes proposed funding for (1) Farmland Preservation Coordinator. |
| 2 | Decreases in Operating costs and Revenues reflect grant funding that was received and utilized in FY25. |

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|---|--------|-----------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5471 SOIL & WATER CONSERVATION | | | | | | | | |
| 115471 | 512100 | S&W-REG | 286,513.00 | 295,559.00 | 361,193.00 | 361,193.00 | .00 | .00 |
| 115471 | 512200 | S&W-OT | 250.00 | 500.00 | 750.00 | 750.00 | .00 | .00 |
| 115471 | 512700 | S&W-CELLPH | 1,337.00 | 1,331.00 | 1,773.00 | 1,773.00 | .00 | .00 |
| 115471 | 513500 | 401(K) SUP | 5,819.00 | 5,963.00 | 7,295.00 | 7,295.00 | .00 | .00 |
| 115471 | 518000 | FICA | 22,216.00 | 22,750.00 | 27,790.00 | 27,790.00 | .00 | .00 |
| 115471 | 518100 | LGERS | 36,849.00 | 40,390.00 | 52,094.00 | 52,094.00 | .00 | .00 |
| 115471 | 518300 | MED INS | 51,706.00 | 51,501.00 | 70,940.00 | 70,940.00 | .00 | .00 |
| 115471 | 518400 | DEN INS | 2,794.00 | 2,783.00 | 3,423.00 | 3,423.00 | .00 | .00 |
| 115471 | 518600 | WKRS COMP | 1,304.00 | 1,360.00 | 1,700.00 | 1,700.00 | .00 | .00 |
| 115471 | 521200 | WEARING AP | 300.00 | 1,000.00 | 1,000.00 | 1,000.00 | .00 | .00 |
| 115471 | 523300 | PBLICATIONS | .00 | 500.00 | 525.00 | 525.00 | .00 | .00 |
| 115471 | 525001 | FUEL COSTS | 1,300.00 | 1,300.00 | 1,300.00 | 1,300.00 | .00 | .00 |
| 115471 | 526000 | DEPT SUPP | 5,400.00 | 3,500.00 | 5,500.00 | 5,500.00 | .00 | .00 |
| 115471 | 526010 | COMM EVNTS | 5,210.00 | 4,724.00 | 4,250.00 | 4,250.00 | .00 | .00 |
| 115471 | 526500 | INVENTORY | .00 | 1,000.00 | 1,000.00 | 1,000.00 | .00 | .00 |
| 115471 | 532100 | TELE&COMM | 700.00 | 800.00 | 700.00 | 700.00 | .00 | .00 |
| 115471 | 532500 | POSTAGE | 400.00 | 400.00 | 400.00 | 400.00 | .00 | .00 |
| 115471 | 535200 | M&R-EQUIP | .00 | 1,500.00 | 1,500.00 | 1,500.00 | .00 | .00 |
| 115471 | 535300 | M&R-VEHCLS | 500.00 | 3,000.00 | 3,000.00 | 3,000.00 | .00 | .00 |
| 115471 | 537000 | ADVTSNG | 175.00 | 50.00 | .00 | .00 | .00 | .00 |
| 115471 | 537100 | TRVL&STAFF | 9,000.00 | 9,000.00 | 11,500.00 | 11,500.00 | .00 | .00 |
| 115471 | 538100 | PROF SVCS | 51,200.00 | 51,700.00 | 21,700.00 | 21,700.00 | .00 | .00 |
| 115471 | 547200 | DUES&MBRSP | 2,825.00 | 825.00 | 1,475.00 | 1,475.00 | .00 | .00 |
| 115471 | 547300 | LEASEPROP | .00 | 6,523.00 | .00 | .00 | .00 | .00 |
| 115471 | 547600 | IN&GEN BND | 2,428.00 | 2,684.00 | 3,524.00 | 3,524.00 | .00 | .00 |
| 115471 | 598040 | TRNSFR-CPF | 50,085.00 | .00 | 50,675.00 | 50,675.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 538,311.00 | 510,643.00 | 635,007.00 | 635,007.00 | .00 | .00 |
| 9011 STREAM RESTORATION - RUGBY | | | | | | | | |
| 115471 | 526000 | 9011 DEPT SUPP | 8,000.00 | 3,000.00 | .00 | .00 | .00 | .00 |
| 115471 | 526010 | 9011 COMM EVNTS | 2,000.00 | 1,500.00 | .00 | .00 | .00 | .00 |
| 115471 | 539000 | 9011 CONT SVCS | .00 | 33,239.00 | .00 | .00 | .00 | .00 |
| TOTAL STREAM RESTORATION - R | | | 10,000.00 | 37,739.00 | .00 | .00 | .00 | .00 |
| 9012 STREAM RESTORATION - EDNEYVILLE | | | | | | | | |
| 115471 | 526000 | 9012 DEPT SUPP | .00 | 10,000.00 | .00 | .00 | .00 | .00 |

HENDERSON COUNTY

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|------------------------------|-------------------------------------|------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 115471 | 526010 | 9012 | COMM EVNTS | .00 | 2,000.00 | .00 | .00 | .00 | .00 |
| 115471 | 537000 | 9012 | ADVRTSNG | 15.00 | .00 | .00 | .00 | .00 | .00 |
| 115471 | 538107 | 9012 | ENGINEERNG | 19,106.00 | .00 | .00 | .00 | .00 | .00 |
| 115471 | 539000 | 9012 | CONT SVCS | 367,487.00 | 61,909.00 | .00 | .00 | .00 | .00 |
| TOTAL STREAM RESTORATION - E | | | | 386,608.00 | 73,909.00 | .00 | .00 | .00 | .00 |
| 9046 | STRAP - STREAMFLOW REHAB ASSISTANCE | | | | | | | | |
| 115471 | 539000 | 9046 | CONT SVCS | .00 | 14,784.00 | .00 | .00 | .00 | .00 |
| 115471 | 551000 | 9046 | C/O-EQUIP | 27,224.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL STRAP - STREAMFLOW REH | | | | 27,224.00 | 14,784.00 | .00 | .00 | .00 | .00 |
| 9071 | NCDEQ GR - JACKSON PARK FEASIBILITY | | | | | | | | |
| 115471 | 538100 | 9071 | PROF SVCS | 50,000.00 | 50,000.00 | .00 | .00 | .00 | .00 |
| TOTAL NCDEQ GR - JACKSON PAR | | | | 50,000.00 | 50,000.00 | .00 | .00 | .00 | .00 |
| 9085 | STREAM RESTORATION - CANE CREEK | | | | | | | | |
| 115471 | 537000 | 9085 | ADVRTSNG | .00 | 20.00 | .00 | .00 | .00 | .00 |
| 115471 | 538100 | 9085 | PROF SVCS | .00 | 2,500.00 | .00 | .00 | .00 | .00 |
| 115471 | 538107 | 9085 | ENGINEERNG | .00 | 3,500.00 | .00 | .00 | .00 | .00 |
| 115471 | 539000 | 9085 | CONT SVCS | .00 | 59,980.00 | .00 | .00 | .00 | .00 |
| TOTAL STREAM RESTORATION - C | | | | .00 | 66,000.00 | .00 | .00 | .00 | .00 |
| 9090 | STRAP - STREAMBANK REHAB MUD CREEK | | | | | | | | |
| 115471 | 539000 | 9090 | CONT SVCS | .00 | 111,123.00 | .00 | .00 | .00 | .00 |
| TOTAL STRAP - STREAMBANK REH | | | | .00 | 111,123.00 | .00 | .00 | .00 | .00 |
| TOTAL SOIL & WATER CONSERVAT | | | | 1,012,143.00 | 864,198.00 | 635,007.00 | 635,007.00 | .00 | .00 |

PLANNING

115491

MISSION: To plan for growth to sustain and enhance the quality of life for Henderson County residents.

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| Review all subdivision plats within 3 working days | 95% | 99% | 98% | 95% | 95% | 95% | 98% | 100% |
| Provide an accurate E911 address within 7 business days of a zoning permit being issued | 95.4% | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% | 98.0% |
| Answer all calls within 3 business days | 100% | 90% | 95% | 95% | 98% | 95% | 100% | 100% |

STAFFING LEVELS

| | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|-----------|-----------------------|-----------------------|-------------------------|-----------------|
| Full Time | 8 | 8 | 8 | 0.0% |
| Part Time | 0 | 0 | 0 | 0.0% |
| Project | 0 | 0 | 0 | 0.0% |

COST CENTER

| | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 895,803 | \$ 1,000,076 | \$ 1,098,023 | 9.8% |
| Operating | \$ 30,975 | \$ 123,522 | \$ 152,251 | 23.3% |
| Capital | \$ - | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 926,779 | \$ 1,123,598 | \$ 1,250,274 | 11.3% |
| Total Revenue | \$ 11,211 | \$ 12,000 | \$ 11,000 | -8.3% |
| Revenue % of Expenditure | 1% | 1% | 1% | |

SIGNIFICANT ISSUES:

| | |
|---|--|
| 1 | Increase in Operating costs due to additional funds allocated for the planned rewrite of the Land Development Code, as approved by the Board of Commissioners. |
| 2 | Decrease in Revenues due to anticipated reduction in planning fees. |

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------|--------|-------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5491 PLANNING | | | | | | | | |
| 115491 | 512100 | S&W-REG | 644,968.00 | 711,704.00 | 777,270.00 | 777,270.00 | .00 | .00 |
| 115491 | 512200 | S&W-OT | 1,000.00 | 1,000.00 | 500.00 | 500.00 | .00 | .00 |
| 115491 | 512600 | S&W-T/PT | 8,000.00 | 8,000.00 | 8,000.00 | 8,000.00 | .00 | .00 |
| 115491 | 512700 | S&W-CELLPH | 1,258.00 | 1,253.00 | 809.00 | 809.00 | .00 | .00 |
| 115491 | 513500 | 401(K) SUP | 13,049.00 | 14,367.00 | 15,674.00 | 15,674.00 | .00 | .00 |
| 115491 | 518000 | FICA | 50,495.00 | 55,230.00 | 60,173.00 | 60,173.00 | .00 | .00 |
| 115491 | 518100 | LGRS | 83,008.00 | 97,234.00 | 111,947.00 | 111,947.00 | .00 | .00 |
| 115491 | 518300 | MED INS | 101,337.00 | 103,002.00 | 115,364.00 | 115,364.00 | .00 | .00 |
| 115491 | 518400 | DEN INS | 5,476.00 | 5,566.00 | 5,566.00 | 5,566.00 | .00 | .00 |
| 115491 | 518600 | WKRS COMP | 2,608.00 | 2,720.00 | 2,720.00 | 2,720.00 | .00 | .00 |
| 115491 | 521100 | CL&JAN SUP | 2,000.00 | 2,500.00 | 2,500.00 | 2,500.00 | .00 | .00 |
| 115491 | 522600 | PRTG&BNDG | 2,000.00 | 1,500.00 | 1,000.00 | 1,000.00 | .00 | .00 |
| 115491 | 523300 | PBLICATIONS | 950.00 | 600.00 | 600.00 | 600.00 | .00 | .00 |
| 115491 | 525001 | FUEL COSTS | 800.00 | 975.00 | 813.00 | 813.00 | .00 | .00 |
| 115491 | 526000 | DEPT SUPP | 7,000.00 | 7,000.00 | 7,000.00 | 7,000.00 | .00 | .00 |
| 115491 | 526200 | DP SUPP | 750.00 | 750.00 | 750.00 | 750.00 | .00 | .00 |
| 115491 | 532100 | TELE&COMM | 2,000.00 | 2,500.00 | 2,500.00 | 2,500.00 | .00 | .00 |
| 115491 | 532500 | POSTAGE | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | .00 | .00 |
| 115491 | 535200 | M&R-EQUIP | 200.00 | .00 | .00 | .00 | .00 | .00 |
| 115491 | 535300 | M&R-VEHCLS | 1,200.00 | 1,000.00 | 1,000.00 | 1,000.00 | .00 | .00 |
| 115491 | 537000 | ADVTSNG | 5,291.00 | 4,000.00 | 2,500.00 | 2,500.00 | .00 | .00 |
| 115491 | 537100 | TRVL&STAFF | 7,000.00 | 7,000.00 | 9,400.00 | 9,400.00 | .00 | .00 |
| 115491 | 538100 | PROF SVCS | 75,000.00 | 85,000.00 | 110,640.00 | 110,640.00 | .00 | .00 |
| 115491 | 547200 | DUES&MBRSP | 2,500.00 | 2,500.00 | 3,000.00 | 3,000.00 | .00 | .00 |
| 115491 | 547500 | RNTL EQUIP | 2,500.00 | 2,500.00 | 2,500.00 | 2,500.00 | .00 | .00 |
| 115491 | 547600 | IN&GEN BND | 4,856.00 | 4,697.00 | 7,048.00 | 7,048.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 1,026,246.00 | 1,123,598.00 | 1,250,274.00 | 1,250,274.00 | .00 | .00 |
| TOTAL PLANNING | | | 1,026,246.00 | 1,123,598.00 | 1,250,274.00 | 1,250,274.00 | .00 | .00 |

PUBLIC TRANSIT

335497

MISSION: Provide reliable, safe, affordable and cost effective mass transportation to the public.

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| Number of days per year with a vehicle out-of-service | 215 | 130 | 0 | 2 | 15 | 15 | 2 | 0 |
| Number of days with reduced service | 3 | 2 | 3 | 6 | 6 | 10 | 2 | 0 |
| Percent of invoices processed within two weeks | 66% | 75% | 100% | 75% | 92% | 92% | 100% | 100% |

COST CENTER

| | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ - | \$ 243,858 | \$ 225,000 | -7.7% |
| Operating | \$ 793,495 | \$ 1,060,160 | \$ 1,057,629 | -0.2% |
| Capital | \$ - | \$ 245,194 | \$ 476,232 | 94.2% |
| Total Expenditures | \$ 793,495 | \$ 1,549,212 | \$ 1,758,861 | 13.5% |
| Total Revenue | \$ 1,028,305 | \$ 1,549,212 | \$ 1,758,861 | 13.5% |
| Revenue % of Expenditure | 130% | 100% | 100% | |

SIGNIFICANT ISSUES:

| | |
|---|--|
| 1 | Reduction in Personnel due to adjustment to align with Federal reimbursement levels for improved grant tracking. |
| 2 | Increase in Capital costs for FY26 due to the planned purchase of (3) replacement buses, required to meet Federal State of Good Repair standards once vehicles reach the end of their useful life. |

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| PUBLIC TRANSIT FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|--|--------|-----------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 4497 PUBLIC TRANSIT REVENUES | | | | | | | | |
| 334497 | 401000 | FB APPROPR | -33,162.00 | -174,455.00 | -77,582.00 | -77,582.00 | .00 | .00 |
| 334497 | 472406 | AGNCYREIMB | -50,745.00 | -50,745.00 | -45,000.00 | -45,000.00 | .00 | .00 |
| 334497 | 476000 | FAREBOX | -32,984.00 | -13,320.00 | .00 | .00 | .00 | .00 |
| 334497 | 492023 | MUNI CONTR | -102,709.00 | -209,727.00 | -227,618.00 | -227,618.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | -219,600.00 | -448,247.00 | -350,200.00 | -350,200.00 | .00 | .00 |
| 3310 TRANSIT 5307 | | | | | | | | |
| 334497 | 401000 | 3310 FB APPROPR | -30,986.00 | .00 | .00 | .00 | .00 | .00 |
| 334497 | 454021 | 3310 CARES ACT | -246,071.00 | -35,000.00 | -35,449.00 | -35,449.00 | .00 | .00 |
| 334497 | 458100 | 3310 FED FTA GR | -470,191.00 | -629,433.00 | -932,126.00 | -932,126.00 | .00 | .00 |
| 334497 | 458102 | 3310 FTA-OPERAT | -113,778.00 | -273,738.00 | -278,292.00 | -278,292.00 | .00 | .00 |
| TOTAL TRANSIT 5307 | | | -861,026.00 | -938,171.00 | -1,245,867.00 | -1,245,867.00 | .00 | .00 |
| 3350 STATE MAINT ASST PROG SMAP | | | | | | | | |
| 334497 | 458101 | 3350 SMAP | -165,000.00 | -162,794.00 | -162,794.00 | -162,794.00 | .00 | .00 |
| TOTAL STATE MAINT ASST PROG | | | -165,000.00 | -162,794.00 | -162,794.00 | -162,794.00 | .00 | .00 |
| TOTAL PUBLIC TRANSIT REVENUE | | | -1,245,626.00 | -1,549,212.00 | -1,758,861.00 | -1,758,861.00 | .00 | .00 |
| 5497 PUBLIC TRANSIT | | | | | | | | |
| 335497 | 512100 | S&W-REG | .00 | 48,772.00 | 45,000.00 | 45,000.00 | .00 | .00 |
| 335497 | 525002 | CNG FUEL | 50,745.00 | 50,745.00 | 45,000.00 | 45,000.00 | .00 | .00 |
| 335497 | 526000 | DEPT SUPP | 500.00 | 500.00 | 500.00 | 500.00 | .00 | .00 |
| 335497 | 532100 | TELE&COMM | 2,800.00 | 2,800.00 | 2,800.00 | 2,800.00 | .00 | .00 |
| 335497 | 535300 | M&R-VEHCLS | 12,850.00 | 12,850.00 | 12,850.00 | 12,850.00 | .00 | .00 |
| 335497 | 537000 | ADVRTSNG | 3,000.00 | 3,851.00 | 3,500.00 | 3,500.00 | .00 | .00 |
| 335497 | 537100 | TRVL&STAFF | 1,800.00 | 1,800.00 | 1,800.00 | 1,800.00 | .00 | .00 |
| 335497 | 538100 | PROF SVCS | .00 | .00 | 27,305.00 | 27,305.00 | .00 | .00 |
| 335497 | 539019 | SVCS-URBAN | 90,259.00 | 108,391.00 | 115,498.00 | 115,498.00 | .00 | .00 |
| 335497 | 547200 | DUES&MBRSP | 700.00 | 700.00 | 700.00 | 700.00 | .00 | .00 |
| 335497 | 553000 | C/O-VEHICL | .00 | 142,000.00 | .00 | .00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 162,654.00 | 372,409.00 | 254,953.00 | 254,953.00 | .00 | .00 |
| 3310 TRANSIT 5307 | | | | | | | | |
| 335497 | 512100 | 3310 S&W-REG | 118,934.00 | 195,086.00 | 180,000.00 | 180,000.00 | .00 | .00 |

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| PUBLIC TRANSIT FUND | | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-----------------------------|----------------------------|------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 335497 | 538100 | 3310 | PROF SVCS | 199,255.00 | 162,212.00 | 60,406.00 | 60,406.00 | .00 | .00 |
| 335497 | 539019 | 3310 | SVCS-URBAN | 242,403.00 | 251,938.00 | 261,922.00 | 261,922.00 | .00 | .00 |
| 335497 | 539021 | 3310 | CONTR SVCS | 146,071.00 | 65,394.00 | .00 | .00 | .00 | .00 |
| 335497 | 539023 | 3310 | CS OPER | 113,777.00 | 236,185.00 | 278,292.00 | 278,292.00 | .00 | .00 |
| 335497 | 539027 | 3310 | APC CONTRC | .00 | .00 | 84,262.00 | 84,262.00 | .00 | .00 |
| 335497 | 553000 | 3310 | C/O-VEHICL | 97,532.00 | 103,194.00 | 476,232.00 | 476,232.00 | .00 | .00 |
| TOTAL TRANSIT 5307 | | | | 917,972.00 | 1,014,009.00 | 1,341,114.00 | 1,341,114.00 | .00 | .00 |
| 3350 | STATE MAINT ASST PROG SMAP | | | | | | | | |
| 335497 | 539019 | 3350 | SVCS-URBAN | 165,000.00 | 162,794.00 | 162,794.00 | 162,794.00 | .00 | .00 |
| TOTAL STATE MAINT ASST PROG | | | | 165,000.00 | 162,794.00 | 162,794.00 | 162,794.00 | .00 | .00 |
| TOTAL PUBLIC TRANSIT | | | | 1,245,626.00 | 1,549,212.00 | 1,758,861.00 | 1,758,861.00 | .00 | .00 |
| TOTAL PUBLIC TRANSIT FUND | | | | .00 | .00 | .00 | .00 | .00 | .00 |
| GRAND TOTAL | | | | .00 | .00 | .00 | .00 | .00 | .00 |

** END OF REPORT - Generated by JENNIFER MIRANDA **

SITE DEVELOPMENT

115493

MISSION: Henderson County Site Development Section assists in the continued improvement of all the natural resources in Henderson County by closely monitoring private development projects during the construction process.

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| Review new submittal plans within 15 days | 74% | 75% | 50% | 25% | 25% | 50% | 75% | 100% |
| Review re-submittal plans within 7 days | 65% | 70% | 50% | 25% | 30% | 50% | 75% | 100% |
| Inspect permitted sites twice per month | 100% | 50% | 50% | 25% | 85% | 90% | 90% | 100% |

STAFFING LEVELS

| | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|-----------|-----------------------|-----------------------|-------------------------|-----------------|
| Full Time | 2 | 2 | 2 | 0.0% |
| Part Time | 0 | 0 | 0 | 0.0% |
| Project | 0 | 0 | 0 | 0.0% |

COST CENTER

| | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 256,990 | \$ 221,872 | \$ 233,163 | 5.1% |
| Operating | \$ 62,497 | \$ 12,867 | \$ 14,418 | 12.1% |
| Capital | \$ - | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 319,487 | \$ 234,739 | \$ 247,581 | 5.5% |
| Total Revenue | \$ 84,740 | \$ 49,500 | \$ 58,500 | 18.2% |
| Revenue % of Expenditure | 27% | 21% | 24% | |

SIGNIFICANT ISSUES:

| | |
|---|--|
| 1 | Increase in Operating costs reflects minor adjustments across several budget line items. |
| 2 | Increase in Revenues based on anticipated permit / enforcement fees. |

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5493 SITE DEVELOPMENT | | | | | | | | |
| 115493 | 512100 | S&W-REG | 190,287.00 | 145,161.00 | 149,685.00 | 149,685.00 | .00 | .00 |
| 115493 | 512200 | S&W-OT | 4,000.00 | 500.00 | 500.00 | 500.00 | .00 | .00 |
| 115493 | 512700 | S&W-CELLPH | 1,441.00 | 444.00 | 444.00 | 444.00 | .00 | .00 |
| 115493 | 513500 | 401(K) SUP | 3,931.00 | 2,944.00 | 3,028.00 | 3,028.00 | .00 | .00 |
| 115493 | 518000 | FICA | 15,093.00 | 11,559.00 | 11,523.00 | 11,523.00 | .00 | .00 |
| 115493 | 518100 | LGERS | 24,970.00 | 19,871.00 | 21,615.00 | 21,615.00 | .00 | .00 |
| 115493 | 518300 | MED INS | 25,853.00 | 38,626.00 | 43,261.00 | 43,261.00 | .00 | .00 |
| 115493 | 518400 | DEN INS | 1,397.00 | 2,087.00 | 2,087.00 | 2,087.00 | .00 | .00 |
| 115493 | 518600 | WKRS COMP | 652.00 | 680.00 | 1,020.00 | 1,020.00 | .00 | .00 |
| 115493 | 521100 | CL&JAN SUP | 250.00 | 250.00 | 200.00 | 200.00 | .00 | .00 |
| 115493 | 525001 | FUEL COSTS | 1,014.00 | 1,300.00 | 1,300.00 | 1,300.00 | .00 | .00 |
| 115493 | 526000 | DEPT SUPP | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | .00 | .00 |
| 115493 | 532100 | TELE&COMM | 810.00 | 1,500.00 | 1,500.00 | 1,500.00 | .00 | .00 |
| 115493 | 532500 | POSTAGE | 150.00 | 150.00 | 150.00 | 150.00 | .00 | .00 |
| 115493 | 535300 | M&R-VEHCLS | 2,600.00 | 1,000.00 | 1,000.00 | 1,000.00 | .00 | .00 |
| 115493 | 537100 | TRVL&STAFF | 6,700.00 | 1,200.00 | 1,500.00 | 1,500.00 | .00 | .00 |
| 115493 | 539000 | CONT SVCS | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | .00 | .00 |
| 115493 | 547200 | DUES&MBRSP | 75.00 | 75.00 | 75.00 | 75.00 | .00 | .00 |
| 115493 | 547500 | RNTL EQUIP | 100.00 | 50.00 | 50.00 | 50.00 | .00 | .00 |
| 115493 | 547600 | IN&GEN BND | 1,214.00 | 1,342.00 | 2,643.00 | 2,643.00 | .00 | .00 |
| 115493 | 598040 | TRNSFR-CPF | 44,503.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 331,040.00 | 234,739.00 | 247,581.00 | 247,581.00 | .00 | .00 |
| TOTAL SITE DEVELOPMENT | | | 331,040.00 | 234,739.00 | 247,581.00 | 247,581.00 | .00 | .00 |

PROJECT MANAGEMENT

115496

MISSION: Henderson County Project Management provides construction management services for all Henderson County construction projects by utilizing the most efficient, professional and transparent construction means and methods available.

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| Complete all projects within the approved budget amount | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Complete all projects by the scheduled deadlines | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| All vendor invoices coded and approved for payment within 10 business days | 100% | 100% | 100% | 95% | 90% | 90% | 95% | 100% |

STAFFING LEVELS

| | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|-----------|-----------------------|-----------------------|-------------------------|-----------------|
| Full Time | 2 | 3 | 3 | 0.0% |
| Part Time | 0 | 0 | 0 | 0.0% |
| Project | 0 | 0 | 0 | 0.0% |

COST CENTER

| | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 232,952 | \$ 308,685 | \$ 348,696 | 13.0% |
| Operating | \$ 7,837 | \$ 14,488 | \$ 63,515 | 338.4% |
| Capital | \$ - | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 240,789 | \$ 323,173 | \$ 412,211 | 27.6% |

SIGNIFICANT ISSUES:

| | |
|---|---|
| 1 | Increase in Personnel costs reflects a full year of funding for the third position added in FY25. |
| 2 | Increase in Operating costs primarily due to new vehicle requested in FY26. |

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|--------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5496 PROJECT MANAGEMENT | | | | | | | | |
| 115496 | 512100 | S&W-REG | 175,559.00 | 209,820.00 | 233,383.00 | 233,383.00 | .00 | .00 |
| 115496 | 512200 | S&W-OT | .00 | .00 | 500.00 | 500.00 | .00 | .00 |
| 115496 | 512700 | S&W-CELLPH | 1,101.00 | 968.00 | 1,096.00 | 1,096.00 | .00 | .00 |
| 115496 | 513500 | 401(K) SUP | 3,536.00 | 4,214.00 | 4,715.00 | 4,715.00 | .00 | .00 |
| 115496 | 518000 | FICA | 13,680.00 | 16,093.00 | 17,976.00 | 17,976.00 | .00 | .00 |
| 115496 | 518100 | LGERS | 22,656.00 | 28,621.00 | 33,660.00 | 33,660.00 | .00 | .00 |
| 115496 | 518300 | MED INS | 37,089.00 | 45,819.00 | 54,077.00 | 54,077.00 | .00 | .00 |
| 115496 | 518400 | DEN INS | 1,998.00 | 2,470.00 | 2,609.00 | 2,609.00 | .00 | .00 |
| 115496 | 518600 | WKRS COMP | 652.00 | 680.00 | 680.00 | 680.00 | .00 | .00 |
| 115496 | 521100 | CL&JAN SUP | 250.00 | 150.00 | 100.00 | 100.00 | .00 | .00 |
| 115496 | 521200 | WEARING AP | .00 | 800.00 | 800.00 | 800.00 | .00 | .00 |
| 115496 | 525001 | FUEL COSTS | 3,575.00 | 2,275.00 | 2,486.00 | 2,486.00 | .00 | .00 |
| 115496 | 526000 | DEPT SUPP | 1,000.00 | 1,500.00 | 2,000.00 | 2,000.00 | .00 | .00 |
| 115496 | 532100 | TELE&COMM | 1,000.00 | 1,000.00 | 1,200.00 | 1,200.00 | .00 | .00 |
| 115496 | 532500 | POSTAGE | 100.00 | 100.00 | 100.00 | 100.00 | .00 | .00 |
| 115496 | 535300 | M&R-VEHCLS | 1,200.00 | 3,150.00 | 1,500.00 | 1,500.00 | .00 | .00 |
| 115496 | 537100 | TRVL&STAFF | 1,000.00 | 2,000.00 | 3,300.00 | 3,300.00 | .00 | .00 |
| 115496 | 547500 | RNTL EQUIP | 1,000.00 | 1,500.00 | 1,000.00 | 1,000.00 | .00 | .00 |
| 115496 | 547600 | IN&GEN BND | 1,964.00 | 2,013.00 | 1,762.00 | 1,762.00 | .00 | .00 |
| 115496 | 598040 | TRNSFR-CPF | .00 | .00 | 49,267.00 | 49,267.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 267,360.00 | 323,173.00 | 412,211.00 | 412,211.00 | .00 | .00 |
| TOTAL PROJECT MANAGEMENT | | | 267,360.00 | 323,173.00 | 412,211.00 | 412,211.00 | .00 | .00 |

ECONOMIC DEVELOPMENT

115498

MISSION: The Board of Commissioners has taken very progressive steps toward recruiting industry and contributing to existing industries that provide jobs to the citizens of Henderson County. The contributions listed within this Budget include companies that will receive monetary contributions from the County for their continued efforts in improving the economic base of the County.

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Bright Farms - CAR Greenhouse | \$ - | \$ 77,168 | \$ 77,168 | 0.0% |
| Clement/Lassonde Pappas NC, LLC | \$ - | \$ 249,982 | \$ 232,238 | -7.1% |
| Elkamet | \$ - | \$ - | \$ 14,137 | N/A |
| Gaia Herbs | \$ 52,393 | \$ 53,239 | \$ 52,954 | -0.5% |
| GF Linamar | \$ 69,867 | \$ 1,000,000 | \$ 1,000,000 | 0.0% |
| Jabil | \$ - | \$ 103,224 | \$ 139,769 | 35.4% |
| Kimberly Clark | \$ 39,971 | \$ 34,461 | \$ - | -100.0% |
| Low Impact Technologies USA | \$ - | \$ 17,672 | \$ 27,088 | 53.3% |
| Meritor/Cummins | \$ - | \$ - | \$ 39,943 | N/A |
| Nourse Farms | \$ - | \$ - | \$ 10,344 | N/A |
| Nypro Inc | \$ 72,172 | \$ - | \$ - | 0.0% |
| Partnership for Economic Development | \$ 434,000 | \$ 434,000 | \$ 434,000 | 0.0% |
| Partnership Match for EIF | \$ 97,500 | \$ 97,500 | \$ 100,000 | 2.6% |
| Payments to Other Agencies | \$ 25,000 | \$ 25,000 | \$ 25,000 | 0.0% |
| Smart Products Inc. | \$ 11,655 | \$ 4,945 | \$ - | -100.0% |
| Total Expenditures | \$ 802,558 | \$ 2,097,190 | \$ 2,152,642 | 2.6% |
| Total Revenue | \$ - | \$ - | \$ 97,918 | N/A |
| Revenue % of Expenditure | 0% | 0% | 5% | |

SIGNIFICANT ISSUES:

| | |
|---|--|
| 1 | Economic Development incentives are budgeted each year pursuant to Board action. |
| 2 | Increase in Revenues due to economic development incentives repayment per agreement. |

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|----------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5498 ECONOMIC DEVELOPMENT | | | | | | | | |
| 115498 | 563000 | PMTS-OTHER | 511,777.00 | 1,663,190.00 | 1,718,642.00 | 1,718,642.00 | .00 | .00 |
| 115498 | 569900 | PARTNERSH | 434,000.00 | 434,000.00 | 434,000.00 | 434,000.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 945,777.00 | 2,097,190.00 | 2,152,642.00 | 2,152,642.00 | .00 | .00 |
| TOTAL ECONOMIC DEVELOPMENT | | | 945,777.00 | 2,097,190.00 | 2,152,642.00 | 2,152,642.00 | .00 | .00 |

HERITAGE MUSEUM
115494

MISSION: The Henderson County Heritage Museum captures, promotes and celebrates our rich history and culture and engages residents and the greater community in preserving that heritage for present and future generations.

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ - | \$ - | \$ - | 0.0% |
| Operating | \$ 100,000 | \$ 100,000 | \$ 100,000 | 0.0% |
| Capital | \$ - | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 100,000 | \$ 100,000 | \$ 100,000 | 0.0% |
| Total Revenue | \$ 90,000 | \$ 90,000 | \$ 90,000 | 0.0% |
| Revenue % of Expenditure | 90% | 90% | 90% | |

SIGNIFICANT ISSUES:

| | |
|---|---|
| 1 | Funding remains consistent with FY25 budget levels. |
| 2 | Associated Revenues generated from TDA’s rental of a County-owned building. |

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|--------------|-------------------------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5494 | HERITAGE MUSEUM | | | | | | | |
| 115494 | 569900 | PMTS-MUSEU | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 | .00 | .00 |
| | TOTAL UNDEFINED PROJECT | | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 | .00 | .00 |
| | TOTAL HERITAGE MUSEUM | | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 | .00 | .00 |

FORESTRY SERVICES
115470

MISSION: Henderson County provides funding for the operations and administration of the Forestry Services Division of the County. Forestry Services is a segment of the North Carolina Department of Agriculture and serves to protect and preserve the forest resources of the State.

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ - | \$ - | \$ - | 0.0% |
| Operating | \$ 57,477 | \$ 133,168 | \$ 131,219 | -1.5% |
| Capital | \$ - | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 57,477 | \$ 133,168 | \$ 131,219 | -1.5% |

SIGNIFICANT ISSUES:

| | |
|---|--|
| 1 | County share of funding remains at 40%. |
| 2 | Reduction in Operating costs reflects the budget request as submitted. |

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------|--------|-----------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5470 FORESTRY SERVICES | | | | | | | | |
| 115470 | 563000 | PMTS-GOVT | 151,972.00 | 133,168.00 | 131,219.00 | 131,219.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 151,972.00 | 133,168.00 | 131,219.00 | 131,219.00 | .00 | .00 |
| TOTAL FORESTRY SERVICES | | | 151,972.00 | 133,168.00 | 131,219.00 | 131,219.00 | .00 | .00 |

COOPERATIVE EXTENSION

115495

MISSION: The Henderson County Center of North Carolina Cooperative Extension is an educational partnership helping people put research-based knowledge to work for economic prosperity, environmental stewardship and an improved quality of life.

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| Number of Agricultural & Natural Resource Program participants | 106,333 | 118,370 | 740,244 | 219,747 | 165,202 | 200,00 | 210,000 | 200,000 |
| Number of Health & Nutrition Program participants | 6,017 | 927 | 10,422 | 18,386 | 39,688 | 45,000 | 50,000 | 30,000 |
| Number of Youth & Family participants | 113,644 | 635,234 | 4,241 | 67,058 | 48,873 | 55,000 | 60,000 | 70,000 |

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 607,393 | \$ 707,065 | \$ 706,598 | -0.1% |
| Operating | \$ 73,752 | \$ 136,258 | \$ 88,056 | -35.4% |
| Capital | \$ - | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 681,146 | \$ 843,323 | \$ 794,654 | -5.8% |

SIGNIFICANT ISSUES:

| | |
|---|---|
| 1 | Reduction in Personnel costs reflects variance in TSERS retirement rates from FY25 to FY26. |
| 2 | Decrease in Operating costs reflects purchase of approved vehicle in FY25. |
| 3 | Funding for WNC Communities remains consistent with FY25 budget levels. |

UNFUNDED BUDGET REQUESTS:

| | \$ REQUEST | TRE |
|--|-------------------|------------|
| 1 WNC Communities (Non-Profit Funding) | \$3,000 | \$0.00001 |

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-----------------------------|--------|-------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5495 COOPERATIVE EXTENSION | | | | | | | | |
| 115495 | 518600 | WKRS COMP | 1,764.00 | 4,564.00 | 4,564.00 | 4,564.00 | .00 | .00 |
| 115495 | 518900 | OTHR PERS | 605,752.00 | 702,501.00 | 702,034.00 | 702,034.00 | .00 | .00 |
| 115495 | 521100 | CL&JAN SUP | 1,100.00 | 1,100.00 | 1,100.00 | 1,100.00 | .00 | .00 |
| 115495 | 522600 | PRTG&BNDG | 400.00 | 250.00 | 200.00 | 200.00 | .00 | .00 |
| 115495 | 523300 | PBLICATIONS | .00 | 200.00 | 200.00 | 200.00 | .00 | .00 |
| 115495 | 525001 | FUEL COSTS | 2,850.00 | 2,551.00 | 3,250.00 | 3,250.00 | .00 | .00 |
| 115495 | 526000 | DEPT SUPP | 11,705.00 | 12,451.00 | 13,500.00 | 13,500.00 | .00 | .00 |
| 115495 | 526010 | COMM EVNTS | 4,707.00 | 7,600.00 | 8,000.00 | 8,000.00 | .00 | .00 |
| 115495 | 526018 | 4-H PROG | 1,300.00 | 1,300.00 | 1,300.00 | 1,300.00 | .00 | .00 |
| 115495 | 526020 | SUPP-NONEX | 1,795.00 | 1,049.00 | .00 | .00 | .00 | .00 |
| 115495 | 526201 | NONCAPTECH | 3,579.00 | 3,580.00 | 3,430.00 | 3,430.00 | .00 | .00 |
| 115495 | 532100 | TELE&COMM | 1,575.00 | 1,575.00 | 1,400.00 | 1,400.00 | .00 | .00 |
| 115495 | 532500 | POSTAGE | 235.00 | 300.00 | 300.00 | 300.00 | .00 | .00 |
| 115495 | 535200 | M&R-EQUIP | 500.00 | 400.00 | 400.00 | 400.00 | .00 | .00 |
| 115495 | 535300 | M&R-VEHCLS | 2,045.00 | 500.00 | 1,500.00 | 1,500.00 | .00 | .00 |
| 115495 | 537000 | ADVRTSNG | 1,500.00 | 1,625.00 | 1,625.00 | 1,625.00 | .00 | .00 |
| 115495 | 537100 | TRVL&STAFF | 5,250.00 | 3,550.00 | 3,700.00 | 3,700.00 | .00 | .00 |
| 115495 | 537101 | VLTR EXPNS | 2,190.00 | 2,000.00 | 2,150.00 | 2,150.00 | .00 | .00 |
| 115495 | 539000 | CONT SVCS | 11,072.00 | 18,517.00 | 16,737.00 | 16,737.00 | .00 | .00 |
| 115495 | 547200 | DUES&MBRSP | 1,400.00 | 1,350.00 | 1,800.00 | 1,800.00 | .00 | .00 |
| 115495 | 547500 | RNTL EQUIP | 8,350.00 | 7,250.00 | 7,250.00 | 7,250.00 | .00 | .00 |
| 115495 | 547600 | IN&GEN BND | 6,570.00 | 6,710.00 | 13,214.00 | 13,214.00 | .00 | .00 |
| 115495 | 569924 | WNC DEV CO | 7,000.00 | 7,000.00 | 10,000.00 | 7,000.00 | .00 | .00 |
| 115495 | 598040 | TRNSFR-CPF | .00 | 55,400.00 | .00 | .00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 682,639.00 | 843,323.00 | 797,654.00 | 794,654.00 | .00 | .00 |
| TOTAL COOPERATIVE EXTENSION | | | 682,639.00 | 843,323.00 | 797,654.00 | 794,654.00 | .00 | .00 |

HOME & COMMUNITY CARE BLOCK GRANT

115513

MISSION: The Home and Community Care Block Grant is a Federal and State grant that is administered by the County. The grant provides funding for agencies that serve the older adults of the County by providing transportation services, meals, outreach, home repairs etc. These funds are allocated on a bid basis.

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ - | \$ - | \$ - | 0.0% |
| Operating | \$ 882,294 | \$ 863,502 | \$ 863,502 | 0.0% |
| Capital | \$ - | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 882,294 | \$ 863,502 | \$ 863,502 | 0.0% |
| Total Revenue | \$ 882,294 | \$ 863,502 | \$ 863,502 | 0.0% |
| Revenue % of Expenditure | 100% | 100% | 100% | |

SIGNIFICANT ISSUES:

| | |
|---|--|
| 1 | FY26 funding amounts have not yet been provided by the State at the time of the Budget Message publication; therefore, FY25 figures are used as an estimate. |
| 2 | Program is 100% grant funded. |

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5513 HOME & COMMUNITY CARE BLOCK GR | | | | | | | | |
| 115513 | 569900 | PMTS-AGENC | 882,294.00 | 863,502.00 | 863,502.00 | 863,502.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 882,294.00 | 863,502.00 | 863,502.00 | 863,502.00 | .00 | .00 |
| TOTAL HOME & COMMUNITY CARE | | | 882,294.00 | 863,502.00 | 863,502.00 | 863,502.00 | .00 | .00 |

MEDICAL SERVICES
115516

MISSION: Henderson County provides funding for autopsies that are ordered through a joint decision by the Medical Examiners, law enforcement and EMS. The County does not fund family requested autopsies or autopsies that fall outside of investigative work.

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ - | \$ - | \$ - | 0.0% |
| Operating | \$ 80,250 | \$ 95,000 | \$ 95,000 | 0.0% |
| Capital | \$ - | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 80,250 | \$ 95,000 | \$ 95,000 | 0.0% |

SIGNIFICANT ISSUES:

| | |
|---|---------------------------------|
| 1 | No significant issues for FY26. |
|---|---------------------------------|

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-----------------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5516 MEDICAL SERVICES - AUTOPSIES | | | | | | | | |
| 115516 | 538100 | PROF SVCS | .00 | 5,000.00 | 5,000.00 | 5,000.00 | .00 | .00 |
| 115516 | 538300 | MEDSVCSAUT | 90,000.00 | 90,000.00 | 90,000.00 | 90,000.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 90,000.00 | 95,000.00 | 95,000.00 | 95,000.00 | .00 | .00 |
| TOTAL MEDICAL SERVICES - AUT | | | 90,000.00 | 95,000.00 | 95,000.00 | 95,000.00 | .00 | .00 |

STRATEGIC BEHAVIORAL HEALTH

115517

MISSION: The Department of Strategic Behavioral Health exists to address gaps and barriers in behavioral health for Henderson County using best practice programming toward optimum community wellbeing.

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| Minimum of 20 clients in Adult Recovery Court | Not measured | Not measured | Not measured | Not measured | Not Measured | 60% | 100% | 100% |
| Maintain referral rate of inmates to services at 25% of all inmates accessed | Not measured | Not measured | Not measured | Not measured | Not Measured | 75% | 100% | 100% |
| Meet all reporting compliance deadlines pertaining to Opioid Settlement Funds | Not measured | Not measured | Not measured | Not measured | 100% | 100% | 100% | 100% |

| STAFFING LEVELS | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Full Time | 3 | 5 | 5 | 0.0% |
| Part Time | 0 | 0 | 0 | 0.0% |
| Project | 0 | 0 | 0 | 0.0% |

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 214,004 | \$ 473,611 | \$ 506,365 | 6.9% |
| Operating | \$ 596 | \$ - | \$ - | 0.0% |
| Capital | \$ - | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 214,600 | \$ 473,611 | \$ 506,365 | 6.9% |
| Total Revenue | \$ 191,750 | \$ 473,611 | \$ 506,365 | 0.0% |
| Revenue % of Expenditure | 89% | 100% | 100% | |

SIGNIFICANT ISSUES:

| | |
|---|--|
| 1 | Department created in FY24 to oversee County's network of behavioral health and substance use services, programs, and treatment providers. |
| 2 | Salary costs in FY26 to be paid for with a transfer from the Opioid Settlement Fund. |

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|--|--------|------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5517 STRATEGIC BEHAVIORAL HEALTH | | | | | | | | | |
| 115517 | 512100 | | S&W-REG | 26,500.00 | 310,199.00 | 328,373.00 | 328,373.00 | .00 | .00 |
| 115517 | 512200 | | S&W-OT | .00 | 17,472.00 | 17,472.00 | 17,472.00 | .00 | .00 |
| 115517 | 513500 | | 401(K) SUP | .00 | 6,611.00 | 7,002.00 | 7,002.00 | .00 | .00 |
| 115517 | 518000 | | FICA | 2,100.00 | 25,067.00 | 26,457.00 | 26,457.00 | .00 | .00 |
| 115517 | 518100 | | LGERS | 3,500.00 | 44,707.00 | 49,780.00 | 49,780.00 | .00 | .00 |
| 115517 | 518300 | | MED INS | 6,000.00 | 64,376.00 | 72,102.00 | 72,102.00 | .00 | .00 |
| 115517 | 518400 | | DEN INS | .00 | 3,479.00 | 3,479.00 | 3,479.00 | .00 | .00 |
| 115517 | 518600 | | WKRS COMP | .00 | 1,700.00 | 1,700.00 | 1,700.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | | 38,100.00 | 473,611.00 | 506,365.00 | 506,365.00 | .00 | .00 |
| 2070 ADULT RECOVERY COURT | | | | | | | | | |
| 115517 | 512100 | 2070 | S&W-REG | 61,513.00 | .00 | .00 | .00 | .00 | .00 |
| 115517 | 512700 | 2070 | S&W-CELLPH | 1,000.00 | .00 | .00 | .00 | .00 | .00 |
| 115517 | 513500 | 2070 | 401(K) SUP | 1,216.00 | .00 | .00 | .00 | .00 | .00 |
| 115517 | 518000 | 2070 | FICA | 4,651.00 | .00 | .00 | .00 | .00 | .00 |
| 115517 | 518100 | 2070 | LGERS | 7,837.00 | .00 | .00 | .00 | .00 | .00 |
| 115517 | 518300 | 2070 | MED INS | 11,492.00 | .00 | .00 | .00 | .00 | .00 |
| 115517 | 518400 | 2070 | DEN INS | 640.00 | .00 | .00 | .00 | .00 | .00 |
| 115517 | 518600 | 2070 | WKRS COMP | 326.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL ADULT RECOVERY COURT | | | | 88,675.00 | .00 | .00 | .00 | .00 | .00 |
| 2072 STRATEGIC BEHAVIORAL HEALTH | | | | | | | | | |
| 115517 | 512100 | 2072 | S&W-REG | 123,500.00 | .00 | .00 | .00 | .00 | .00 |
| 115517 | 512700 | 2072 | S&W-CELLPH | 2,000.00 | .00 | .00 | .00 | .00 | .00 |
| 115517 | 513500 | 2072 | 401(K) SUP | 3,025.00 | .00 | .00 | .00 | .00 | .00 |
| 115517 | 518000 | 2072 | FICA | 9,741.00 | .00 | .00 | .00 | .00 | .00 |
| 115517 | 518100 | 2072 | LGERS | 15,967.00 | .00 | .00 | .00 | .00 | .00 |
| 115517 | 518300 | 2072 | MED INS | 16,068.00 | .00 | .00 | .00 | .00 | .00 |
| 115517 | 518400 | 2072 | DEN INS | 1,213.00 | .00 | .00 | .00 | .00 | .00 |
| 115517 | 518600 | 2072 | WKRS COMP | 326.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL STRATEGIC BEHAVIORAL H | | | | 171,840.00 | .00 | .00 | .00 | .00 | .00 |
| 9030 DOGWOOD HEALTH TRUST GRANT - DPH | | | | | | | | | |
| 115517 | 539000 | 9030 | CONT SVCS | 35,000.00 | .00 | .00 | .00 | .00 | .00 |

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|------------------------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| TOTAL DOGWOOD HEALTH TRUST G | 35,000.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL STRATEGIC BEHAVIORAL H | 333,615.00 | 473,611.00 | 506,365.00 | 506,365.00 | .00 | .00 |

OPIOID SETTLEMENT FUND
515500

MISSION: Opioid settlement money received by Henderson County will be utilized for evidence-informed strategies designed to address the opioid epidemic.

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ - | \$ - | \$ - | 0.0% |
| Operating | \$ 200,578 | \$ 1,069,553 | \$ 1,047,190 | -2.1% |
| Capital | \$ 30,658 | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 231,236 | \$ 1,069,553 | \$ 1,047,190 | -2.1% |
| Total Revenue | \$ 4,785,147 | \$ 1,069,553 | \$ 1,047,190 | 0.0% |
| Revenue % of Expenditure | 2069% | 100% | 100% | |

SIGNIFICANT ISSUES:

| | |
|---|---------------------------------|
| 1 | No significant issues for FY26. |
|---|---------------------------------|

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| OPIOID FUND | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|--|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| TOTAL UNDEFINED PROJECT | .00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL BALANCE SHEET ACCOUNTS | .00 | .00 | .00 | .00 | .00 | .00 |
| 4500 RESTRICTED INTERGOVERNMENTAL | | | | | | |
| 514500 401000 FB APPROPR | -112,500.00 | -24,760.00 | .00 | .00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | -112,500.00 | -24,760.00 | .00 | .00 | .00 | .00 |
| 2070 ADULT RECOVERY COURT | | | | | | |
| 514500 401000 2070 FB APPROPR | -214,000.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL ADULT RECOVERY COURT | -214,000.00 | .00 | .00 | .00 | .00 | .00 |
| 2072 STRATEGIC BEHAVIORAL HEALTH | | | | | | |
| 514500 401000 2072 FB APPROPR | -231,665.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL STRATEGIC BEHAVIORAL H | -231,665.00 | .00 | .00 | .00 | .00 | .00 |
| 5530 VEHICLE FUND - COUNTYWIDE | | | | | | |
| 514500 401000 5530 FB APPROPR | -38,500.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL VEHICLE FUND - COUNTYW | -38,500.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL RESTRICTED INTERGOVERN | -596,665.00 | -24,760.00 | .00 | .00 | .00 | .00 |
| 4510 GENERAL PUBLIC HEALTH REVENUES | | | | | | |
| 514510 452047 OPIOID FND | .00 | -1,044,793.00 | -1,047,190.00 | -1,047,190.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | .00 | -1,044,793.00 | -1,047,190.00 | -1,047,190.00 | .00 | .00 |
| TOTAL GENERAL PUBLIC HEALTH | .00 | -1,044,793.00 | -1,047,190.00 | -1,047,190.00 | .00 | .00 |
| 5500 RESTRICTED INTERGOVERNMENTAL | | | | | | |
| 515500 521100 CL&JAN SUP | .00 | 100.00 | 100.00 | 100.00 | .00 | .00 |
| 515500 521200 WEARING AP | .00 | 1,200.00 | 2,250.00 | 2,250.00 | .00 | .00 |
| 515500 522600 PRTG&BNDG | .00 | 800.00 | 1,000.00 | 1,000.00 | .00 | .00 |

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| OPIOID FUND | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|---|---------------------|---------------------|---------------------|---------------------|--------------------|--------------------|
| 515500 523900 MD SUPP&EQ | .00 | 15,000.00 | 10,000.00 | 10,000.00 | .00 | .00 |
| 515500 525001 FUEL COSTS | .00 | 3,250.00 | 3,250.00 | 3,250.00 | .00 | .00 |
| 515500 526000 DEPT SUPP | .00 | 48,928.00 | 12,000.00 | 12,000.00 | .00 | .00 |
| 515500 526020 NON-EXPEND | .00 | 5,500.00 | .00 | .00 | .00 | .00 |
| 515500 532100 TELE&COMM | .00 | 2,500.00 | 2,750.00 | 2,750.00 | .00 | .00 |
| 515500 532500 POSTAGE | .00 | 100.00 | 100.00 | 100.00 | .00 | .00 |
| 515500 535300 M&R-VEHCLS | .00 | 1,500.00 | 1,500.00 | 1,500.00 | .00 | .00 |
| 515500 537000 ADVRTSNG | .00 | 5,000.00 | 5,000.00 | 5,000.00 | .00 | .00 |
| 515500 537100 TRVL&STAFF | .00 | 46,958.00 | 51,370.00 | 51,370.00 | .00 | .00 |
| 515500 538100 PROF SVCS | .00 | 104,500.00 | 35,000.00 | 35,000.00 | .00 | .00 |
| 515500 538301 LAB SVCS | .00 | 6,756.00 | 4,000.00 | 4,000.00 | .00 | .00 |
| 515500 539000 CONT SVCS | .00 | 349,745.00 | 406,050.00 | 406,050.00 | .00 | .00 |
| 515500 547200 DUES&MBRSP | .00 | 650.00 | 1,050.00 | 1,050.00 | .00 | .00 |
| 515500 547500 RNTL EQUIP | .00 | 100.00 | 1,000.00 | 1,000.00 | .00 | .00 |
| 515500 547600 IN&GEN BND | .00 | 3,355.00 | 4,405.00 | 4,405.00 | .00 | .00 |
| 515500 598011 TRNSFR-GF | 298,615.00 | 473,611.00 | 506,365.00 | 506,365.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | 298,615.00 | 1,069,553.00 | 1,047,190.00 | 1,047,190.00 | .00 | .00 |
| 2070 ADULT RECOVERY COURT | | | | | | |
| 515500 526000 2070 DEPT SUPP | 12,400.00 | .00 | .00 | .00 | .00 | .00 |
| 515500 526020 2070 NON-EXPEND | 3,500.00 | .00 | .00 | .00 | .00 | .00 |
| 515500 526201 2070 NONCAPTECH | 600.00 | .00 | .00 | .00 | .00 | .00 |
| 515500 537100 2070 TRVL&STAFF | 67,725.00 | .00 | .00 | .00 | .00 | .00 |
| 515500 539000 2070 CONT SVCS | 41,100.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL ADULT RECOVERY COURT | 125,325.00 | .00 | .00 | .00 | .00 | .00 |
| 2072 STRATEGIC BEHAVIORAL HEALTH | | | | | | |
| 515500 526000 2072 DEPT SUPP | 9,400.00 | .00 | .00 | .00 | .00 | .00 |
| 515500 526020 2072 NON-EXPEND | 3,500.00 | .00 | .00 | .00 | .00 | .00 |
| 515500 526201 2072 NONCAPTECH | 5,600.00 | .00 | .00 | .00 | .00 | .00 |
| 515500 537100 2072 TRVL&STAFF | 725.00 | .00 | .00 | .00 | .00 | .00 |
| 515500 539000 2072 CONT SVCS | 115,000.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL STRATEGIC BEHAVIORAL H | 134,225.00 | .00 | .00 | .00 | .00 | .00 |
| 5530 VEHICLE FUND - COUNTYWIDE | | | | | | |
| 515500 553000 5530 C/O-VEHICL | 38,500.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL VEHICLE FUND - COUNTYW | 38,500.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL RESTRICTED INTERGOVERN | 596,665.00 | 1,069,553.00 | 1,047,190.00 | 1,047,190.00 | .00 | .00 |
| TOTAL OPIOID FUND | .00 | .00 | .00 | .00 | .00 | .00 |
| GRAND TOTAL | .00 | .00 | .00 | .00 | .00 | .00 |

** END OF REPORT - Generated by JENNIFER MIRANDA **

MENTAL HEALTH
115520

MISSION: Funds within this Budget are set aside for behavioral health (mental health and substance abuse) and developmental disability services to residents of Henderson County who range in age from infancy to older adults.

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ - | \$ - | \$ - | 0.0% |
| Operating | \$ 528,612 | \$ 528,612 | \$ 528,612 | 0.0% |
| Capital | \$ - | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 528,612 | \$ 528,612 | \$ 528,612 | 0.0% |
| Total Revenue | \$ 285,393 | \$ 240,000 | \$ 240,000 | 0.0% |
| Revenue % of Expenditure | 54% | 45% | 45% | |

SIGNIFICANT ISSUES:

| | |
|---|---|
| 1 | Funding remains consistent with FY25 budget levels. |
| 2 | Anticipated Revenues are from a portion of ABC net revenues and bottle sales. |

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5520 MENTAL HEALTH | | | | | | | | |
| 115520 | 569940 | MENTAL HLT | 528,612.00 | 528,612.00 | 528,612.00 | 528,612.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 528,612.00 | 528,612.00 | 528,612.00 | 528,612.00 | .00 | .00 |
| TOTAL MENTAL HEALTH | | | 528,612.00 | 528,612.00 | 528,612.00 | 528,612.00 | .00 | .00 |

RURAL OPERATING ASSISTANCE PROGRAM
115521

MISSION: The Rural Operating Assistance Program, formerly the Elderly Disabled Transportation Assistance Program, is a Federally funded program providing general transportation and medical transportation for elderly and disabled adults.

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ - | \$ - | \$ - | 0.0% |
| Operating | \$ 233,699 | \$ 201,384 | \$ 201,384 | 0.0% |
| Capital | \$ - | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 233,699 | \$ 201,384 | \$ 201,384 | 0.0% |
| Total Revenue | \$ 177,601 | \$ 201,384 | \$ 201,384 | 0.0% |
| Revenue % of Expenditure | 76% | 100% | 100% | |

SIGNIFICANT ISSUES:

| | |
|---|-------------------------------|
| 1 | Program is 100% grant funded. |
|---|-------------------------------|

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5521 RURAL OPERATING ASSISTANCE PRG | | | | | | | | |
| 115521 | 569900 | PMTS-EDTAP | 113,294.00 | 101,567.00 | 101,567.00 | 101,567.00 | .00 | .00 |
| 115521 | 569926 | RGP | 76,766.00 | 73,788.00 | 73,788.00 | 73,788.00 | .00 | .00 |
| 115521 | 569927 | WORKFIRST | 43,639.00 | 26,029.00 | 26,029.00 | 26,029.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 233,699.00 | 201,384.00 | 201,384.00 | 201,384.00 | .00 | .00 |
| TOTAL RURAL OPERATING ASSIST | | | 233,699.00 | 201,384.00 | 201,384.00 | 201,384.00 | .00 | .00 |

JUVENILE JUSTICE PROGRAMS

115541

MISSION: The Juvenile Justice Grant is a federally funded program that allocates funding based on community programs for at-risk youth. Allocations are recommended by the Juvenile Crime Prevention Program.

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ - | \$ - | \$ - | 0.0% |
| Operating | \$ 360,053 | \$ 306,020 | \$ 346,020 | 13.1% |
| Capital | \$ - | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 360,053 | \$ 306,020 | \$ 346,020 | 13.1% |
| Total Revenue | \$ 266,020 | \$ 266,020 | \$ 266,020 | 0.0% |
| Revenue % of Expenditure | 74% | 87% | 77% | |

SIGNIFICANT ISSUES:

| | |
|---|--|
| 1 | The majority of funds for Juvenile Justice are State funds to be allocated by the JCPC. |
| 2 | Funding for Juvenile Detention is recorded in juvenile detention fees and is County-funded at \$80,000 for FY26. |

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|--------------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5541 JUVENILE JUSTICE PROGRAMS | | | | | | | | |
| 115541 | 569904 | JPCADMIN | 5,400.00 | .00 | .00 | .00 | .00 | .00 |
| 115541 | 569918 | B&G CLUB | 39,600.00 | .00 | .00 | .00 | .00 | .00 |
| 115541 | 569930 | ASPIREF&Y | 76,952.00 | .00 | .00 | .00 | .00 | .00 |
| 115541 | 569931 | UNALLOCATE | .00 | 266,020.00 | 266,020.00 | 266,020.00 | .00 | .00 |
| 115541 | 569936 | JUVDETENTN | 94,050.00 | 40,000.00 | 80,000.00 | 80,000.00 | .00 | .00 |
| 115541 | 569949 | AT-RISK YO | 34,000.00 | .00 | .00 | .00 | .00 | .00 |
| 115541 | 569951 | VOC DIRECT | 68,443.00 | .00 | .00 | .00 | .00 | .00 |
| 115541 | 569954 | HOPE RISIN | 41,625.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 360,070.00 | 306,020.00 | 346,020.00 | 346,020.00 | .00 | .00 |
| TOTAL JUVENILE JUSTICE PROGR | | | 360,070.00 | 306,020.00 | 346,020.00 | 346,020.00 | .00 | .00 |

VETERANS SERVICES

115582

MISSION: To provide effective and timely service to veterans and their families.

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| Number of veterans who visit office annually | 1,218 | 786 | 986 | 2,136 | 4,106 | 5,100 | 5,500 | 5,500 |
| Number of phone calls received in office annually | 1,776 | 2,000 | 2,161 | 5,980 | 5,225 | 5,500 | 6,000 | 6,000 |
| Claims initiated and forwarded to the VA within one week | 85% | 85% | 90% | 85% | 65% | 70% | 75% | 100% |

| STAFFING LEVELS | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Full Time | 2 | 2 | 3 | 50.0% |
| Part Time | 0 | 0 | 0 | 0.0% |
| Project | 0 | 0 | 0 | 0.0% |

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 198,227 | \$ 214,770 | \$ 298,284 | 38.9% |
| Operating | \$ 21,714 | \$ 26,354 | \$ 27,193 | 3.2% |
| Capital | \$ - | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 219,941 | \$ 241,124 | \$ 325,477 | 35.0% |
| Total Revenue | \$ 2,174 | \$ - | \$ - | 0.0% |
| Revenue % of Expenditure | 1% | 0% | 0% | |

SIGNIFICANT ISSUES:

| | |
|---|--|
| 1 | Includes proposed funding for (1) Veteran's Services Technician position to support increased demand for services. |
|---|--|

UNFUNDED BUDGET REQUESTS:

| | \$ REQUEST | TRE |
|--|-------------------|------------|
| 1 Salaries & Wages - Temporary/Part-Time | \$18,300 | \$0.00007 |

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5582 VETERANS SERVICES | | | | | | | | |
| 115582 | 512100 | S&W-REG | 161,268.00 | 151,610.00 | 203,764.00 | 203,764.00 | .00 | .00 |
| 115582 | 512600 | S&W-T/PT | .00 | .00 | 17,000.00 | .00 | .00 | .00 |
| 115582 | 513500 | 401(K) SUP | 3,266.00 | 3,058.00 | 4,117.00 | 4,117.00 | .00 | .00 |
| 115582 | 518000 | FICA | 12,538.00 | 11,598.00 | 16,888.00 | 15,588.00 | .00 | .00 |
| 115582 | 518100 | LGERS | 20,961.00 | 20,681.00 | 29,325.00 | 29,325.00 | .00 | .00 |
| 115582 | 518300 | MED INS | 24,764.00 | 25,751.00 | 42,099.00 | 42,099.00 | .00 | .00 |
| 115582 | 518400 | DEN INS | 1,338.00 | 1,392.00 | 2,031.00 | 2,031.00 | .00 | .00 |
| 115582 | 518600 | WKRS COMP | 652.00 | 680.00 | 1,360.00 | 1,360.00 | .00 | .00 |
| 115582 | 521100 | CL&JAN SUP | 250.00 | 750.00 | 300.00 | 300.00 | .00 | .00 |
| 115582 | 526000 | DEPT SUPP | 200.00 | 650.00 | 1,100.00 | 1,100.00 | .00 | .00 |
| 115582 | 526200 | DP SUPP | 200.00 | 100.00 | .00 | .00 | .00 | .00 |
| 115582 | 532100 | TELE&COMM | 810.00 | 600.00 | 600.00 | 600.00 | .00 | .00 |
| 115582 | 532500 | POSTAGE | 300.00 | 300.00 | 500.00 | 500.00 | .00 | .00 |
| 115582 | 537100 | TRVL&STAFF | 1,850.00 | 3,612.00 | 4,000.00 | 4,000.00 | .00 | .00 |
| 115582 | 538100 | PROF SVCS | 1,200.00 | 1,800.00 | 1,800.00 | 1,800.00 | .00 | .00 |
| 115582 | 547200 | DUES&MBRSP | .00 | 200.00 | 250.00 | 250.00 | .00 | .00 |
| 115582 | 547500 | RNTL EQUIP | 500.00 | 2,000.00 | 1,000.00 | 1,000.00 | .00 | .00 |
| 115582 | 547600 | IN&GEN BND | 607.00 | 1,342.00 | 2,643.00 | 2,643.00 | .00 | .00 |
| 115582 | 569900 | PMTS-AGENC | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 245,704.00 | 241,124.00 | 343,777.00 | 325,477.00 | .00 | .00 |
| TOTAL VETERANS SERVICES | | | 245,704.00 | 241,124.00 | 343,777.00 | 325,477.00 | .00 | .00 |

LIBRARY

115611

MISSION: The mission of the Henderson County Public Library is to provide informational, educational, cultural and recreational library services to the residents of Henderson County.

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| New titles on shelves within 15 days of arrival | 53% | 50% | 43% | 44% | 53% | 65% | 67% | 80% |
| Programs offered | 1,162 | 250 | 970 | 1,276 | 1,555 | 1,430 | 1,455 | 1,550 |
| Technology classes offered | 37 | 10 | 29 | 45 | 57 | 83 | 92 | 116 |

| STAFFING LEVELS | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Full Time | 40 | 42 | 43 | 2.4% |
| Part Time | 5 | 3 | 3 | 0.0% |
| Project | 1 | 1 | 1 | 0.0% |

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 3,224,696 | \$ 3,388,743 | \$ 3,600,971 | 6.3% |
| Operating | \$ 748,520 | \$ 929,418 | \$ 754,227 | -18.8% |
| Capital | \$ 5,680 | \$ 36,307 | \$ - | -100.0% |
| Total Expenditures | \$ 3,978,896 | \$ 4,354,468 | \$ 4,355,198 | 0.0% |
| Total Revenue | \$ 382,174 | \$ 348,771 | \$ 202,424 | -42.0% |
| Revenue % of Expenditure | 10% | 8% | 5% | |

SIGNIFICANT ISSUES:

| | |
|---|--|
| 1 | Includes proposed funding for (1) Librarian III position to support bookmobile operations. |
| 2 | Reduction in Operating costs is mainly attributed to savings in contracted services resulting from the transition of library security from the Hendersonville Police Department to the Sheriff's Office. Additionally, several line items were budgeted at lower amounts, as they are typically supplemented by donations and endowment funds received during the fiscal year. |
| 3 | Decrease in Capital costs represents approved purchases completed during FY25. |
| 4 | Decrease in Revenues mainly due to donations and endowments, which are typically received throughout the fiscal year and will be added via budget amendments as they are received. |

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|---|--------|---------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5611 LIBRARY | | | | | | | | |
| 115611 | 512100 | S&W-REG | 2,074,501.00 | 2,135,730.00 | 2,251,127.00 | 2,251,127.00 | .00 | .00 |
| 115611 | 512600 | S&W-T/PT | 65,000.00 | 65,000.00 | 66,000.00 | 66,000.00 | .00 | .00 |
| 115611 | 513400 | 457 DECOMP | 3,000.00 | .00 | .00 | .00 | .00 | .00 |
| 115611 | 513500 | 401(K) SUP | 42,593.00 | 43,373.00 | 45,548.00 | 45,548.00 | .00 | .00 |
| 115611 | 518000 | FICA | 166,964.00 | 168,356.00 | 177,260.00 | 177,260.00 | .00 | .00 |
| 115611 | 518100 | LGRS | 269,893.00 | 291,221.00 | 323,979.00 | 323,979.00 | .00 | .00 |
| 115611 | 518300 | MED INS | 626,541.00 | 607,235.00 | 684,965.00 | 684,965.00 | .00 | .00 |
| 115611 | 518400 | DEN INS | 33,750.00 | 32,760.00 | 33,052.00 | 33,052.00 | .00 | .00 |
| 115611 | 518600 | WKRS COMP | 34,496.00 | 15,640.00 | 19,040.00 | 19,040.00 | .00 | .00 |
| 115611 | 521100 | CL&JAN SUP | 13,500.00 | 13,000.00 | 12,000.00 | 12,000.00 | .00 | .00 |
| 115611 | 522600 | PRTG&BNDG | 4,500.00 | 4,500.00 | 2,500.00 | 2,500.00 | .00 | .00 |
| 115611 | 523300 | PBLICATIONS | 526,175.00 | 556,150.00 | 490,000.00 | 490,000.00 | .00 | .00 |
| 115611 | 523400 | LEGAL PUB | 7,000.00 | 7,000.00 | 7,000.00 | 7,000.00 | .00 | .00 |
| 115611 | 525001 | FUEL COSTS | 3,900.00 | 2,925.00 | 3,250.00 | 3,250.00 | .00 | .00 |
| 115611 | 526000 | DEPT SUPP | 59,726.00 | 77,642.00 | 34,000.00 | 34,000.00 | .00 | .00 |
| 115611 | 526020 | SUPP-NONEX | 3,900.00 | .00 | .00 | .00 | .00 | .00 |
| 115611 | 526200 | DP SUPP | 1,000.00 | 800.00 | 800.00 | 800.00 | .00 | .00 |
| 115611 | 532100 | TELE&COMM | 58,600.00 | 50,760.00 | 50,760.00 | 50,760.00 | .00 | .00 |
| 115611 | 532500 | POSTAGE | 2,897.00 | 3,000.00 | 4,000.00 | 4,000.00 | .00 | .00 |
| 115611 | 535200 | M&R-EQUIP | 1,500.00 | 1,200.00 | 1,200.00 | 1,200.00 | .00 | .00 |
| 115611 | 535300 | M&R-VEHCLS | 2,000.00 | 1,200.00 | 1,200.00 | 1,200.00 | .00 | .00 |
| 115611 | 537000 | ADVRTSNG | 4,000.00 | 3,500.00 | 5,500.00 | 5,500.00 | .00 | .00 |
| 115611 | 537100 | TRVL&STAFF | 21,000.00 | 20,000.00 | 20,000.00 | 20,000.00 | .00 | .00 |
| 115611 | 538100 | PROF SVCS | 41,146.00 | 45,000.00 | 3,000.00 | 3,000.00 | .00 | .00 |
| 115611 | 538401 | FEEREFUNDS | 400.00 | 300.00 | 300.00 | 300.00 | .00 | .00 |
| 115611 | 539000 | CONT SVCS | 80,066.00 | 77,881.00 | 41,265.00 | 41,265.00 | .00 | .00 |
| 115611 | 547200 | DUES&MBRSP | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | .00 | .00 |
| 115611 | 547300 | LEASEPROP | .00 | 10,000.00 | 10,000.00 | 10,000.00 | .00 | .00 |
| 115611 | 547500 | RNTL EQUIP | 15,000.00 | 16,000.00 | 16,000.00 | 16,000.00 | .00 | .00 |
| 115611 | 547600 | IN&GEN BND | 33,869.00 | 35,560.00 | 48,452.00 | 48,452.00 | .00 | .00 |
| 115611 | 551000 | C/O-EQUIP | 39,603.00 | 36,307.00 | .00 | .00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 4,239,520.00 | 4,325,040.00 | 4,355,198.00 | 4,355,198.00 | .00 | .00 |
| 9084 COMM FOUNDATION-LIBRARY BAKER BARBE | | | | | | | | |
| 115611 | 512600 | 9084 S&W-T/PT | .00 | 29,428.00 | .00 | .00 | .00 | .00 |
| TOTAL COMM FOUNDATION-LIBRAR | | | .00 | 29,428.00 | .00 | .00 | .00 | .00 |
| TOTAL LIBRARY | | | 4,239,520.00 | 4,354,468.00 | 4,355,198.00 | 4,355,198.00 | .00 | .00 |

RECREATION

115612

MISSION: We enrich the quality of life in Henderson County through parks, programs and events that provide leisure and recreation activities to benefit Henderson County residents.

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| Annual number of scheduled hours required in all facilities | 35,221 | 41,962 | 48,705 | 49,000 | 49,000 | 50,000 | 50,000 | 55,000 |
| Percentage of registrations completed online each year | 56% | 68% | 83% | 84% | 85% | 86% | 87% | 87% |
| Number of tournaments held in Henderson County parks annually | 20 | 29 | 35 | 24 | 25 | 25 | 30 | 40 |

STAFFING LEVELS

| | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|-----------|-----------------------|-----------------------|-------------------------|-----------------|
| Full Time | 20 | 21 | 22 | 4.8% |
| Part Time | 0 | 0 | 0 | 0.0% |
| Project | 0 | 0 | 0 | 0.0% |

COST CENTER

| | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 1,970,003 | \$ 2,161,079 | \$ 2,391,002 | 10.6% |
| Operating | \$ 1,220,681 | \$ 984,719 | \$ 1,075,412 | 9.2% |
| Capital | \$ 40,622 | \$ 39,550 | \$ 169,098 | 327.6% |
| Total Expenditures | \$ 3,231,306 | \$ 3,185,348 | \$ 3,635,512 | 14.1% |
| Total Revenue | \$ 404,607 | \$ 248,000 | \$ 320,500 | 29.2% |
| Revenue % of Expenditure | 13% | 8% | 9% | |

SIGNIFICANT ISSUES:

| | |
|---|---|
| 1 | Includes proposed funding for (1) Park Tech 1 position to support maintenance for the Ecusta Trail. |
| 2 | Increase in Operating costs represents request to purchase (1) replacement vehicle. |
| 3 | Increase in Capital costs reflects the purchase of equipment required for ongoing maintenance and upkeep. |
| 4 | Increase in Revenues is based on anticipated income from programs / fees. |

UNFUNDED BUDGET REQUESTS:

| | | \$ REQUEST | TRE |
|----|--|------------|-----------|
| 1 | NEW Park Tech 1 | \$63,139 | \$0.00025 |
| 2 | NEW Mowing Tech 1 | \$65,969 | \$0.00026 |
| 3 | Reclassification request for (1) position | \$10,545 | \$0.00004 |
| 4 | Cap Out-Equipment (UTV for Jackson Park) | \$19,600 | \$0.00008 |
| 5 | Cap Out-Equipment (Ballfield Drag ABI) | \$38,349 | \$0.00015 |
| 6 | Cap Out-Equipment (Compact Excavator) | \$58,916 | \$0.00024 |
| 7 | Cap Out-Equipment (Snow plow accessory) | \$8,142 | \$0.00003 |
| 8 | Dept. Supp - NonExpendable (Volleyball standards for gym at AAC) | \$4,361 | \$0.00002 |
| 9 | Dept. Supp - NonExpendable (Pickleball nets for outdoor parks) | \$6,132 | \$0.00002 |
| 10 | Dept. Supp - NonExpendable (U-Desk w/ Hutch) | \$1,532 | \$0.00001 |
| 11 | Wearing Apparel | \$1,500 | \$0.00001 |
| 12 | Printing & Binding | \$2,000 | \$0.00001 |
| 13 | Gasoline/Diesel | \$1,950 | \$0.00001 |
| 14 | Sports & Athletic Supplies | \$17,000 | \$0.00007 |
| 15 | Maintenance & Repair -Parks | \$10,000 | \$0.00004 |
| 16 | Travel & Staff Development | \$500 | \$0.00000 |
| 17 | Special Events | \$6,000 | \$0.00002 |

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-----------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 5612 RECREATION | | | | | | | | |
| 115612 | 512100 | S&W-REG | 996,427.00 | 1,137,876.00 | 1,311,577.00 | 1,226,115.00 | .00 | .00 |
| 115612 | 512200 | S&W-OT | 12,100.00 | 11,000.00 | 12,500.00 | 11,500.00 | .00 | .00 |
| 115612 | 512600 | S&W-T/PT | 418,500.00 | 385,000.00 | 400,000.00 | 400,000.00 | .00 | .00 |
| 115612 | 512700 | S&W-CELLPH | 2,986.00 | 3,237.00 | 3,756.00 | 3,236.00 | .00 | .00 |
| 115612 | 513400 | 457 DECOMP | 1,500.00 | .00 | .00 | .00 | .00 | .00 |
| 115612 | 513500 | 401(K) SUP | 9,649.00 | 23,241.00 | 26,739.00 | 25,010.00 | .00 | .00 |
| 115612 | 518000 | FICA | 106,907.00 | 117,590.00 | 132,120.00 | 125,505.00 | .00 | .00 |
| 115612 | 518100 | LGERS | 128,771.00 | 156,733.00 | 190,565.00 | 178,123.00 | .00 | .00 |
| 115612 | 518300 | MED INS | 255,752.00 | 293,411.00 | 367,840.00 | 341,324.00 | .00 | .00 |
| 115612 | 518400 | DEN INS | 13,815.00 | 15,851.00 | 17,748.00 | 16,469.00 | .00 | .00 |
| 115612 | 518600 | WKRS COMP | 23,368.00 | 17,140.00 | 64,400.00 | 63,720.00 | .00 | .00 |
| 115612 | 521100 | CL&JAN SUP | 34,050.00 | 41,250.00 | 41,250.00 | 41,250.00 | .00 | .00 |
| 115612 | 521200 | WEARING AP | 12,000.00 | 12,350.00 | 13,850.00 | 11,100.00 | .00 | .00 |
| 115612 | 522600 | PRTG&BNDG | 5,000.00 | 5,000.00 | 5,000.00 | 3,000.00 | .00 | .00 |
| 115612 | 523900 | MD SUPP&EQ | 1,400.00 | 1,924.00 | 1,000.00 | 1,000.00 | .00 | .00 |
| 115612 | 525000 | AUTO SUPP | 100.00 | 100.00 | 100.00 | 100.00 | .00 | .00 |
| 115612 | 525001 | FUEL COSTS | 29,250.00 | 27,625.00 | 34,125.00 | 32,175.00 | .00 | .00 |
| 115612 | 526000 | DEPT SUPP | 15,000.00 | 11,840.00 | 13,900.00 | 13,900.00 | .00 | .00 |
| 115612 | 526007 | SPRTS&ATH | 62,556.00 | 78,500.00 | 88,500.00 | 71,500.00 | .00 | .00 |
| 115612 | 526008 | OUTDR REC | 6,500.00 | 7,500.00 | 7,000.00 | 7,000.00 | .00 | .00 |
| 115612 | 526009 | REC PRGRM | 27,950.00 | 29,000.00 | 26,000.00 | 26,000.00 | .00 | .00 |
| 115612 | 526017 | SNR SUPP | 8,900.00 | 7,100.00 | 8,700.00 | 8,700.00 | .00 | .00 |
| 115612 | 526020 | SUPP-NONEX | 4,508.00 | 30,644.00 | 22,741.00 | 10,716.00 | .00 | .00 |
| 115612 | 526024 | SPEC NEEDS | .00 | .00 | 10,000.00 | 10,000.00 | .00 | .00 |
| 115612 | 532100 | TELE&COMM | 10,000.00 | 11,000.00 | 14,500.00 | 13,540.00 | .00 | .00 |
| 115612 | 532500 | POSTAGE | 350.00 | 200.00 | 100.00 | 100.00 | .00 | .00 |
| 115612 | 535100 | M&R-BDG&GR | 45,550.00 | 34,946.00 | 52,000.00 | 52,000.00 | .00 | .00 |
| 115612 | 535102 | M&R-PARKS | 124,221.00 | 195,804.00 | 173,000.00 | 163,000.00 | .00 | .00 |
| 115612 | 535200 | M&R-EQUIP | 13,500.00 | 11,000.00 | 11,000.00 | 11,000.00 | .00 | .00 |
| 115612 | 535300 | M&R-VEHCLS | 6,100.00 | 7,500.00 | 7,500.00 | 7,500.00 | .00 | .00 |
| 115612 | 537000 | ADVRTSNG | 9,200.00 | 9,000.00 | 9,000.00 | 9,000.00 | .00 | .00 |
| 115612 | 537100 | TRVL&STAFF | 16,000.00 | 17,000.00 | 19,000.00 | 17,500.00 | .00 | .00 |
| 115612 | 538100 | PROF SVCS | 26,700.00 | 35,000.00 | 24,000.00 | 24,000.00 | .00 | .00 |
| 115612 | 538401 | FEEREFUNDS | .00 | .00 | 2,500.00 | 2,500.00 | .00 | .00 |
| 115612 | 539000 | CONT SVCS | 408,500.00 | 265,200.00 | 302,023.00 | 302,023.00 | .00 | .00 |
| 115612 | 539018 | SPEC EVENT | 32,000.00 | 34,000.00 | 38,000.00 | 32,000.00 | .00 | .00 |
| 115612 | 547200 | DUES&MBRSP | 2,000.00 | 2,000.00 | 2,000.00 | 1,800.00 | .00 | .00 |
| 115612 | 547500 | RNTL EQUIP | 23,000.00 | 20,000.00 | 20,000.00 | 20,000.00 | .00 | .00 |
| 115612 | 547600 | IN&GEN BND | 87,806.00 | 89,236.00 | 138,309.00 | 138,309.00 | .00 | .00 |
| 115612 | 551000 | C/O-EQUIP | 36,395.00 | 39,550.00 | 294,105.00 | 169,098.00 | .00 | .00 |

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| GENERAL FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 115612 | 555000 | C/O-BDG&IM | 22,995.00 | .00 | .00 | .00 | .00 | .00 |
| 115612 | 569900 | PMTS-AGENC | 1,100.00 | .00 | .00 | .00 | .00 | .00 |
| 115612 | 598040 | TRNSFR-CPF | 286,525.00 | .00 | 44,699.00 | 44,699.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 3,328,931.00 | 3,185,348.00 | 3,951,147.00 | 3,635,512.00 | .00 | .00 |
| TOTAL RECREATION | | | 3,328,931.00 | 3,185,348.00 | 3,951,147.00 | 3,635,512.00 | .00 | .00 |

FIRE DISTRICT FUNDS
Fund 23

MISSION: The Board of County Commissioners annually sets the tax rates for the County's Fire Districts as part of the Budget adoption process.

| <i>Fire District/Department</i> | FY 2025 RATE | FY 2026 REQUESTED RATE | FY 2026 FRAC RECOMMENDATION |
|---------------------------------|--------------|------------------------|-----------------------------|
| Bat Cave | \$0.120 | \$0.120 | \$0.120 |
| Blue Ridge | \$0.130 | \$0.130 | \$0.130 |
| Dana | \$0.140 | \$0.140 | \$0.140 |
| Edneyville | \$0.115 | \$0.115 | \$0.115 |
| Etowah-Horseshoe | \$0.115 | \$0.115 | \$0.115 |
| Fletcher | \$0.105 | \$0.105 | \$0.105 |
| Gerton | \$0.135 | \$0.135 | \$0.135 |
| Green River | \$0.100 | \$0.100 | \$0.100 |
| Mills River | \$0.100 | \$0.100 | \$0.100 |
| Mountain Home | \$0.115 | \$0.115 | \$0.115 |
| Raven Rock (Saluda) | \$0.120 | \$0.120 | \$0.120 |
| Valley Hill | \$0.090 | \$0.090 | \$0.090 |
| Valley Hill II | \$0.090 | \$0.090 | \$0.090 |

SIGNIFICANT ISSUES:

| | |
|---|---|
| 1 | The Henderson County FRAC met on May 1, 2025. |
| 2 | Proposed rates remain unchanged from FY25. |

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| FIRE DISTRICTS FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 4450 BAT CAVE FIRE DISTRICT REVENUE | | | | | | | | |
| 234450 | 411110 | PRIORYRTAX | -2,500.00 | -2,500.00 | -2,500.00 | -2,500.00 | .00 | .00 |
| 234450 | 411120 | CURRENTTAX | -182,481.00 | -182,787.00 | -162,710.00 | -162,710.00 | .00 | .00 |
| 234450 | 411125 | CURRRMTAX | -7,447.00 | -7,570.00 | -7,904.00 | -7,904.00 | .00 | .00 |
| 234450 | 412000 | AD VAL-INT | -500.00 | -500.00 | -500.00 | -500.00 | .00 | .00 |
| 234450 | 481001 | INT EARNED | -50.00 | -50.00 | -50.00 | -50.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | -192,978.00 | -193,407.00 | -173,664.00 | -173,664.00 | .00 | .00 |
| TOTAL BAT CAVE FIRE DISTRICT | | | -192,978.00 | -193,407.00 | -173,664.00 | -173,664.00 | .00 | .00 |
| 5450 BAT CAVE FIRE DISTRICT | | | | | | | | |
| 235450 | 538111 | RMVFEEES | 200.00 | 200.00 | 200.00 | 200.00 | .00 | .00 |
| 235450 | 569912 | VFD-FR TRA | 272.00 | 272.00 | 272.00 | 272.00 | .00 | .00 |
| 235450 | 569913 | VFD-TRNSMT | 192,506.00 | 192,935.00 | 173,192.00 | 173,192.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 192,978.00 | 193,407.00 | 173,664.00 | 173,664.00 | .00 | .00 |
| TOTAL BAT CAVE FIRE DISTRICT | | | 192,978.00 | 193,407.00 | 173,664.00 | 173,664.00 | .00 | .00 |
| TOTAL FIRE DISTRICTS FUND | | | .00 | .00 | .00 | .00 | .00 | .00 |
| GRAND TOTAL | | | .00 | .00 | .00 | .00 | .00 | .00 |

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HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| FIRE DISTRICTS FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 4451 BLUE RIDGE FIRE DISTRICT REVEN | | | | | | | | |
| 234451 | 411110 | PRIORYRTAX | -15,000.00 | -15,000.00 | -15,000.00 | -15,000.00 | .00 | .00 |
| 234451 | 411120 | CURRENTTAX | -2,101,054.00 | -2,043,884.00 | -2,067,562.00 | -2,067,562.00 | .00 | .00 |
| 234451 | 411125 | CURRRMTAX | -167,459.00 | -181,853.00 | -204,258.00 | -204,258.00 | .00 | .00 |
| 234451 | 412000 | AD VAL-INT | -6,500.00 | -6,500.00 | -6,500.00 | -6,500.00 | .00 | .00 |
| 234451 | 481001 | INT EARNED | -150.00 | -150.00 | -150.00 | -150.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | -2,290,163.00 | -2,247,387.00 | -2,293,470.00 | -2,293,470.00 | .00 | .00 |
| TOTAL BLUE RIDGE FIRE DISTRI | | | -2,290,163.00 | -2,247,387.00 | -2,293,470.00 | -2,293,470.00 | .00 | .00 |
| 5451 BLUE RIDGE FIRE DISTRICT | | | | | | | | |
| 235451 | 538111 | RMVFEEES | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | .00 | .00 |
| 235451 | 569912 | VFD-FR TRA | 10,344.00 | 10,344.00 | 10,344.00 | 10,344.00 | .00 | .00 |
| 235451 | 569913 | VFD-TRNSMT | 2,275,819.00 | 2,233,043.00 | 2,279,126.00 | 2,279,126.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 2,290,163.00 | 2,247,387.00 | 2,293,470.00 | 2,293,470.00 | .00 | .00 |
| TOTAL BLUE RIDGE FIRE DISTRI | | | 2,290,163.00 | 2,247,387.00 | 2,293,470.00 | 2,293,470.00 | .00 | .00 |
| TOTAL FIRE DISTRICTS FUND | | | .00 | .00 | .00 | .00 | .00 | .00 |
| GRAND TOTAL | | | .00 | .00 | .00 | .00 | .00 | .00 |

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HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| FIRE DISTRICTS FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|----------------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 4452 DANA FIRE DISTRICT REVENUES | | | | | | | | |
| 234452 | 411110 | PRIORYRTAX | -10,000.00 | -10,000.00 | -10,000.00 | -10,000.00 | .00 | .00 |
| 234452 | 411120 | CURRENTTAX | -1,237,295.00 | -1,208,158.00 | -1,211,113.00 | -1,211,113.00 | .00 | .00 |
| 234452 | 411125 | CURRRMTAX | -94,554.00 | -103,690.00 | -118,706.00 | -118,706.00 | .00 | .00 |
| 234452 | 412000 | AD VAL-INT | -3,500.00 | -3,500.00 | -3,500.00 | -3,500.00 | .00 | .00 |
| 234452 | 481001 | INT EARNED | -100.00 | -100.00 | -100.00 | -100.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | -1,345,449.00 | -1,325,448.00 | -1,343,419.00 | -1,343,419.00 | .00 | .00 |
| TOTAL DANA FIRE DISTRICT REVE | | | -1,345,449.00 | -1,325,448.00 | -1,343,419.00 | -1,343,419.00 | .00 | .00 |
| 5452 DANA FIRE DISTRICT | | | | | | | | |
| 235452 | 538111 | RMVFEEES | 2,500.00 | 2,500.00 | 2,500.00 | 2,500.00 | .00 | .00 |
| 235452 | 569912 | VFD-FR TRA | 2,722.00 | 2,722.00 | 2,722.00 | 2,722.00 | .00 | .00 |
| 235452 | 569913 | VFD-TRNSMT | 1,340,227.00 | 1,320,226.00 | 1,338,197.00 | 1,338,197.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 1,345,449.00 | 1,325,448.00 | 1,343,419.00 | 1,343,419.00 | .00 | .00 |
| TOTAL DANA FIRE DISTRICT | | | 1,345,449.00 | 1,325,448.00 | 1,343,419.00 | 1,343,419.00 | .00 | .00 |
| TOTAL FIRE DISTRICTS FUND | | | .00 | .00 | .00 | .00 | .00 | .00 |
| GRAND TOTAL | | | .00 | .00 | .00 | .00 | .00 | .00 |

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HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| FIRE DISTRICTS FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|------------------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 4453 EDNEYVILLE FIRE DISTRIC REVEN | | | | | | | | |
| 234453 | 411110 | PRIORYRTAX | -15,000.00 | -15,000.00 | -15,000.00 | -15,000.00 | .00 | .00 |
| 234453 | 411120 | CURRENTTAX | -1,518,936.00 | -1,504,632.00 | -1,547,456.00 | -1,547,456.00 | .00 | .00 |
| 234453 | 411125 | CURRRMTAX | -122,274.00 | -129,761.00 | -146,328.00 | -146,328.00 | .00 | .00 |
| 234453 | 412000 | AD VAL-INT | -4,500.00 | -4,500.00 | -4,500.00 | -4,500.00 | .00 | .00 |
| 234453 | 481001 | INT EARNED | -100.00 | -100.00 | -100.00 | -100.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | -1,660,810.00 | -1,653,993.00 | -1,713,384.00 | -1,713,384.00 | .00 | .00 |
| TOTAL EDNEYVILLE FIRE DISTRI | | | -1,660,810.00 | -1,653,993.00 | -1,713,384.00 | -1,713,384.00 | .00 | .00 |
| 5453 EDNEYVILLE FIRE DISTRICT | | | | | | | | |
| 235453 | 538111 | RMVFEEES | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | .00 | .00 |
| 235453 | 569912 | VFD-FR TRA | 3,811.00 | 3,811.00 | 3,811.00 | 3,811.00 | .00 | .00 |
| 235453 | 569913 | VFD-TRNSMT | 1,653,999.00 | 1,647,182.00 | 1,706,573.00 | 1,706,573.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 1,660,810.00 | 1,653,993.00 | 1,713,384.00 | 1,713,384.00 | .00 | .00 |
| TOTAL EDNEYVILLE FIRE DISTRI | | | 1,660,810.00 | 1,653,993.00 | 1,713,384.00 | 1,713,384.00 | .00 | .00 |
| TOTAL FIRE DISTRICTS FUND | | | .00 | .00 | .00 | .00 | .00 | .00 |
| GRAND TOTAL | | | .00 | .00 | .00 | .00 | .00 | .00 |

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HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| FIRE DISTRICTS FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 4454 ETOWAH-HORSESHOE FIRE DIST REV | | | | | | | | |
| 234454 | 411110 | PRIORYRTAX | -10,000.00 | -10,000.00 | -10,000.00 | -10,000.00 | .00 | .00 |
| 234454 | 411120 | CURRENTTAX | -2,372,427.00 | -2,333,232.00 | -2,381,111.00 | -2,381,111.00 | .00 | .00 |
| 234454 | 411125 | CURRRMTAX | -162,739.00 | -168,227.00 | -183,546.00 | -183,546.00 | .00 | .00 |
| 234454 | 412000 | AD VAL-INT | -4,000.00 | -4,000.00 | -4,000.00 | -4,000.00 | .00 | .00 |
| 234454 | 481001 | INT EARNED | -200.00 | -200.00 | -200.00 | -200.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | -2,549,366.00 | -2,515,659.00 | -2,578,857.00 | -2,578,857.00 | .00 | .00 |
| TOTAL ETOWAH-HORSESHOE FIRE | | | -2,549,366.00 | -2,515,659.00 | -2,578,857.00 | -2,578,857.00 | .00 | .00 |
| 5454 ETOWAH-HORSESHOE FIRE DISTRICT | | | | | | | | |
| 235454 | 538111 | RMVFEEES | 4,500.00 | 4,500.00 | 4,500.00 | 4,500.00 | .00 | .00 |
| 235454 | 569912 | VFD-FR TRA | 5,989.00 | 5,989.00 | 5,989.00 | 5,989.00 | .00 | .00 |
| 235454 | 569913 | VFD-TRNSMT | 2,538,877.00 | 2,505,170.00 | 2,568,368.00 | 2,568,368.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 2,549,366.00 | 2,515,659.00 | 2,578,857.00 | 2,578,857.00 | .00 | .00 |
| TOTAL ETOWAH-HORSESHOE FIRE | | | 2,549,366.00 | 2,515,659.00 | 2,578,857.00 | 2,578,857.00 | .00 | .00 |
| TOTAL FIRE DISTRICTS FUND | | | .00 | .00 | .00 | .00 | .00 | .00 |
| GRAND TOTAL | | | .00 | .00 | .00 | .00 | .00 | .00 |

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HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| FIRE DISTRICTS FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 4455 FLETCHER FIRE DISTRICT REVENUE | | | | | | | | |
| 234455 | 411110 | PRIORYRTAX | -10,000.00 | -10,000.00 | -10,000.00 | -10,000.00 | .00 | .00 |
| 234455 | 411120 | CURRENTTAX | -1,616,435.00 | -1,589,201.00 | -1,648,164.00 | -1,648,164.00 | .00 | .00 |
| 234455 | 411125 | CURRRMVTAX | -104,298.00 | -108,628.00 | -119,733.00 | -119,733.00 | .00 | .00 |
| 234455 | 412000 | AD VAL-INT | -4,000.00 | -4,000.00 | -4,000.00 | -4,000.00 | .00 | .00 |
| 234455 | 481001 | INT EARNED | -100.00 | -100.00 | -100.00 | -100.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | -1,734,833.00 | -1,711,929.00 | -1,781,997.00 | -1,781,997.00 | .00 | .00 |
| TOTAL FLETCHER FIRE DISTRICT | | | -1,734,833.00 | -1,711,929.00 | -1,781,997.00 | -1,781,997.00 | .00 | .00 |
| 5455 FLETCHER FIRE DISTRICT | | | | | | | | |
| 235455 | 538111 | RMVFEEES | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | .00 | .00 |
| 235455 | 569912 | VFD-FR TRA | 4,355.00 | 4,355.00 | 4,355.00 | 4,355.00 | .00 | .00 |
| 235455 | 569913 | VFD-TRNSMT | 1,727,478.00 | 1,704,574.00 | 1,774,642.00 | 1,774,642.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 1,734,833.00 | 1,711,929.00 | 1,781,997.00 | 1,781,997.00 | .00 | .00 |
| TOTAL FLETCHER FIRE DISTRICT | | | 1,734,833.00 | 1,711,929.00 | 1,781,997.00 | 1,781,997.00 | .00 | .00 |
| TOTAL FIRE DISTRICTS FUND | | | .00 | .00 | .00 | .00 | .00 | .00 |
| GRAND TOTAL | | | .00 | .00 | .00 | .00 | .00 | .00 |

** END OF REPORT - Generated by JENNIFER MIRANDA **

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| FIRE DISTRICTS FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|------------------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 4456 GERTON FIRE DISTRICT REVENUES | | | | | | | | |
| 234456 | 403500 | TRSFGR GF | .00 | -10,000.00 | .00 | .00 | .00 | .00 |
| 234456 | 411110 | PRIORYRTAX | -1,000.00 | -1,000.00 | -1,000.00 | -1,000.00 | .00 | .00 |
| 234456 | 411120 | CURRENTTAX | -292,688.00 | -298,880.00 | -310,373.00 | -310,373.00 | .00 | .00 |
| 234456 | 411125 | CURRRMVTAX | -11,311.00 | -12,576.00 | -13,766.00 | -13,766.00 | .00 | .00 |
| 234456 | 412000 | AD VAL-INT | -750.00 | -750.00 | -750.00 | -750.00 | .00 | .00 |
| 234456 | 481001 | INT EARNED | -50.00 | -50.00 | -50.00 | -50.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | -305,799.00 | -323,256.00 | -325,939.00 | -325,939.00 | .00 | .00 |
| TOTAL GERTON FIRE DISTRICT R | | | -305,799.00 | -323,256.00 | -325,939.00 | -325,939.00 | .00 | .00 |
| 5456 GERTON FIRE DISTRICT | | | | | | | | |
| 235456 | 538111 | RMVFEES | 300.00 | 300.00 | 300.00 | 300.00 | .00 | .00 |
| 235456 | 569912 | VFD-FR TRA | 272.00 | 272.00 | 272.00 | 272.00 | .00 | .00 |
| 235456 | 569913 | VFD-TRNSMT | 305,227.00 | 312,684.00 | 325,367.00 | 325,367.00 | .00 | .00 |
| 235456 | 569917 | HMN SVC AG | .00 | 10,000.00 | .00 | .00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 305,799.00 | 323,256.00 | 325,939.00 | 325,939.00 | .00 | .00 |
| TOTAL GERTON FIRE DISTRICT | | | 305,799.00 | 323,256.00 | 325,939.00 | 325,939.00 | .00 | .00 |
| TOTAL FIRE DISTRICTS FUND | | | .00 | .00 | .00 | .00 | .00 | .00 |
| GRAND TOTAL | | | .00 | .00 | .00 | .00 | .00 | .00 |

** END OF REPORT - Generated by JENNIFER MIRANDA **

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| FIRE DISTRICTS FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|------------------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 4457 GREEN RIVER FIRE DISTRICT REV | | | | | | | | |
| 234457 | 411110 | PRIORYRTAX | -5,000.00 | -5,000.00 | -5,000.00 | -5,000.00 | .00 | .00 |
| 234457 | 411120 | CURRENTTAX | -971,185.00 | -933,843.00 | -942,035.00 | -942,035.00 | .00 | .00 |
| 234457 | 411125 | CURRRMTAX | -44,957.00 | -49,058.00 | -54,611.00 | -54,611.00 | .00 | .00 |
| 234457 | 412000 | AD VAL-INT | -2,000.00 | -2,000.00 | -2,000.00 | -2,000.00 | .00 | .00 |
| 234457 | 481001 | INT EARNED | -50.00 | -50.00 | -50.00 | -50.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | -1,023,192.00 | -989,951.00 | -1,003,696.00 | -1,003,696.00 | .00 | .00 |
| TOTAL GREEN RIVER FIRE DISTR | | | -1,023,192.00 | -989,951.00 | -1,003,696.00 | -1,003,696.00 | .00 | .00 |
| 5457 GREEN RIVER FIRE DISTRICT | | | | | | | | |
| 235457 | 538111 | RMVFEEES | 1,500.00 | 1,500.00 | 1,500.00 | 1,500.00 | .00 | .00 |
| 235457 | 569912 | VFD-FR TRA | 1,587.00 | 1,587.00 | 1,587.00 | 1,587.00 | .00 | .00 |
| 235457 | 569913 | VFD-TRNSMT | 1,020,105.00 | 986,864.00 | 1,000,609.00 | 1,000,609.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 1,023,192.00 | 989,951.00 | 1,003,696.00 | 1,003,696.00 | .00 | .00 |
| TOTAL GREEN RIVER FIRE DISTR | | | 1,023,192.00 | 989,951.00 | 1,003,696.00 | 1,003,696.00 | .00 | .00 |
| TOTAL FIRE DISTRICTS FUND | | | .00 | .00 | .00 | .00 | .00 | .00 |
| GRAND TOTAL | | | .00 | .00 | .00 | .00 | .00 | .00 |

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HENDERSON COUNTY

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| FIRE DISTRICTS FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|------------------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 4458 MILLS RIVER FIRE DISTRICT REV | | | | | | | | |
| 234458 | 403500 | TRSFGR GF | -20,000.00 | -50,000.00 | .00 | .00 | .00 | .00 |
| 234458 | 411110 | PRIORYRTAX | -3,000.00 | -3,000.00 | -3,000.00 | -3,000.00 | .00 | .00 |
| 234458 | 411120 | CURRENTTAX | -298,587.00 | -299,554.00 | -301,354.00 | -301,354.00 | .00 | .00 |
| 234458 | 411125 | CURRRMVTAX | -13,237.00 | -14,455.00 | -15,472.00 | -15,472.00 | .00 | .00 |
| 234458 | 412000 | AD VAL-INT | -2,000.00 | -2,000.00 | -2,000.00 | -2,000.00 | .00 | .00 |
| 234458 | 481001 | INT EARNED | -50.00 | -50.00 | -50.00 | -50.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | -336,874.00 | -369,059.00 | -321,876.00 | -321,876.00 | .00 | .00 |
| TOTAL MILLS RIVER FIRE DISTR | | | -336,874.00 | -369,059.00 | -321,876.00 | -321,876.00 | .00 | .00 |
| 5458 MILLS RIVER FIRE DISTRICT | | | | | | | | |
| 235458 | 538111 | RMVFEES | 500.00 | 500.00 | 500.00 | 500.00 | .00 | .00 |
| 235458 | 569912 | VFD-FR TRA | 3,811.00 | 3,811.00 | 3,811.00 | 3,811.00 | .00 | .00 |
| 235458 | 569913 | VFD-TRNSMT | 312,563.00 | 314,748.00 | 317,565.00 | 317,565.00 | .00 | .00 |
| 235458 | 569917 | PMTS OTHER | 20,000.00 | 50,000.00 | .00 | .00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 336,874.00 | 369,059.00 | 321,876.00 | 321,876.00 | .00 | .00 |
| TOTAL MILLS RIVER FIRE DISTR | | | 336,874.00 | 369,059.00 | 321,876.00 | 321,876.00 | .00 | .00 |
| TOTAL FIRE DISTRICTS FUND | | | .00 | .00 | .00 | .00 | .00 | .00 |
| GRAND TOTAL | | | .00 | .00 | .00 | .00 | .00 | .00 |

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HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| FIRE DISTRICTS FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 4459 MOUNTAIN HOME FIRE DISTRICT RV | | | | | | | | |
| 234459 | 411110 | PRIORYRTAX | -20,000.00 | -20,000.00 | -20,000.00 | -20,000.00 | .00 | .00 |
| 234459 | 411120 | CURRENTTAX | -2,456,571.00 | -2,437,657.00 | -2,494,235.00 | -2,494,235.00 | .00 | .00 |
| 234459 | 411125 | CURRRMTAX | -164,341.00 | -168,067.00 | -185,879.00 | -185,879.00 | .00 | .00 |
| 234459 | 412000 | AD VAL-INT | -6,000.00 | -6,000.00 | -6,000.00 | -6,000.00 | .00 | .00 |
| 234459 | 481001 | INT EARNED | -250.00 | -250.00 | -250.00 | -250.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | -2,647,162.00 | -2,631,974.00 | -2,706,364.00 | -2,706,364.00 | .00 | .00 |
| TOTAL MOUNTAIN HOME FIRE DIS | | | -2,647,162.00 | -2,631,974.00 | -2,706,364.00 | -2,706,364.00 | .00 | .00 |
| 5459 MOUNTAIN HOME FIRE DISTRICT | | | | | | | | |
| 235459 | 538111 | RMVFEEES | 4,500.00 | 4,500.00 | 4,500.00 | 4,500.00 | .00 | .00 |
| 235459 | 569912 | VFD-FR TRA | 9,255.00 | 9,255.00 | 9,255.00 | 9,255.00 | .00 | .00 |
| 235459 | 569913 | VFD-TRNSMT | 2,633,407.00 | 2,618,219.00 | 2,692,609.00 | 2,692,609.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 2,647,162.00 | 2,631,974.00 | 2,706,364.00 | 2,706,364.00 | .00 | .00 |
| TOTAL MOUNTAIN HOME FIRE DIS | | | 2,647,162.00 | 2,631,974.00 | 2,706,364.00 | 2,706,364.00 | .00 | .00 |
| TOTAL FIRE DISTRICTS FUND | | | .00 | .00 | .00 | .00 | .00 | .00 |
| GRAND TOTAL | | | .00 | .00 | .00 | .00 | .00 | .00 |

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HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| FIRE DISTRICTS FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 4460 RAVEN ROCK FIRE DISTRICT REVEN | | | | | | | | |
| 234460 | 411110 | PRIORYRTAX | -3,500.00 | -3,500.00 | -3,500.00 | -3,500.00 | .00 | .00 |
| 234460 | 411120 | CURRENTTAX | -397,971.00 | -390,266.00 | -397,920.00 | -397,920.00 | .00 | .00 |
| 234460 | 411125 | CURRRMTAX | -21,631.00 | -20,815.00 | -23,380.00 | -23,380.00 | .00 | .00 |
| 234460 | 412000 | AD VAL-INT | -1,000.00 | -1,000.00 | -1,000.00 | -1,000.00 | .00 | .00 |
| 234460 | 481001 | INT EARNED | -50.00 | -50.00 | -50.00 | -50.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | -424,152.00 | -415,631.00 | -425,850.00 | -425,850.00 | .00 | .00 |
| TOTAL RAVEN ROCK FIRE DISTRI | | | -424,152.00 | -415,631.00 | -425,850.00 | -425,850.00 | .00 | .00 |
| 5460 RAVEN ROCK FIRE DISTRICT | | | | | | | | |
| 235460 | 538111 | RMVFEEES | 750.00 | 750.00 | 750.00 | 750.00 | .00 | .00 |
| 235460 | 569912 | VFD-FR TRA | 550.00 | 550.00 | 550.00 | 550.00 | .00 | .00 |
| 235460 | 569913 | VFD-TRNSMT | 422,852.00 | 414,331.00 | 424,550.00 | 424,550.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 424,152.00 | 415,631.00 | 425,850.00 | 425,850.00 | .00 | .00 |
| TOTAL RAVEN ROCK FIRE DISTRI | | | 424,152.00 | 415,631.00 | 425,850.00 | 425,850.00 | .00 | .00 |
| TOTAL FIRE DISTRICTS FUND | | | .00 | .00 | .00 | .00 | .00 | .00 |
| GRAND TOTAL | | | .00 | .00 | .00 | .00 | .00 | .00 |

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HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| FIRE DISTRICTS FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|------------------------------------|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 4461 VALLEY HILL FIRE DISTRICT REV | | | | | | | | |
| 234461 | 411110 | PRIORYRTAX | -10,000.00 | -10,000.00 | -10,000.00 | -10,000.00 | .00 | .00 |
| 234461 | 411120 | CURRENTTAX | -2,395,313.00 | -2,342,559.00 | -2,373,477.00 | -2,373,477.00 | .00 | .00 |
| 234461 | 411125 | CURRRMVTAX | -139,422.00 | -141,962.00 | -160,447.00 | -160,447.00 | .00 | .00 |
| 234461 | 412000 | AD VAL-INT | -4,500.00 | -4,500.00 | -4,500.00 | -4,500.00 | .00 | .00 |
| 234461 | 481001 | INT EARNED | -200.00 | -200.00 | -200.00 | -200.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | -2,549,435.00 | -2,499,221.00 | -2,548,624.00 | -2,548,624.00 | .00 | .00 |
| TOTAL VALLEY HILL FIRE DISTR | | | -2,549,435.00 | -2,499,221.00 | -2,548,624.00 | -2,548,624.00 | .00 | .00 |
| 5461 VALLEY HILL FIRE DISTRICT | | | | | | | | |
| 235461 | 538111 | RMVFEEES | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | .00 | .00 |
| 235461 | 569912 | VFD-FR TRA | 12,522.00 | 12,522.00 | 12,522.00 | 12,522.00 | .00 | .00 |
| 235461 | 569913 | VFD-TRNSMT | 2,532,913.00 | 2,482,699.00 | 2,532,102.00 | 2,532,102.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 2,549,435.00 | 2,499,221.00 | 2,548,624.00 | 2,548,624.00 | .00 | .00 |
| TOTAL VALLEY HILL FIRE DISTR | | | 2,549,435.00 | 2,499,221.00 | 2,548,624.00 | 2,548,624.00 | .00 | .00 |
| TOTAL FIRE DISTRICTS FUND | | | .00 | .00 | .00 | .00 | .00 | .00 |
| GRAND TOTAL | | | .00 | .00 | .00 | .00 | .00 | .00 |

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CAPITAL RESERVE FUND

215400

MISSION: The Capital Reserve Fund was established in Fiscal Year 2007 to plan for future large capital projects.

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| County Projects | \$ 1,971,115 | \$ 2,027,269 | \$ 4,500,000 | 122.0% |
| Total Expenditures | \$ 1,971,115 | \$ 2,027,269 | \$ 4,500,000 | 122.0% |
| Total Revenue | \$ 5,188,883 | \$ 2,027,269 | \$ 4,500,000 | 122.0% |
| Revenue % of Expenditure | 263% | 100% | 0% | |

SIGNIFICANT ISSUES:

| | |
|---|--|
| 1 | FY24 County Projects included appropriations for: <ul style="list-style-type: none"> i) \$1,258,765 for VFW renovation project ii) \$300,000 for Jackson Park lower tennis court renovation iii) \$40,000 for Disc Golf course at East Flat Rock Park iv) \$372,350 for purchase of (10) vehicles for Sheriff's Office |
| 2 | FY25 Revised Budget includes: <ul style="list-style-type: none"> i) \$1,254,919 for JCAR debt service ii) \$400,000 for purchase of Etowah Sewer System ii) \$372,350 for reimbursement for purchase of (10) vehicles for Sheriff's Office in FY24 |
| 3 | FY26 Proposed Budget includes: <ul style="list-style-type: none"> i) \$4,500,000 for JCAR debt service, appropriated from Fund Balance |

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| CAPITAL RESERVE FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------------------|--------|-------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 4400 GEN COUNTY CAPITAL PROJECT REV | | | | | | | | |
| 214400 | 401000 | FB APPROPR | -2,007,510.00 | -400,000.00 | -4,500,000.00 | -4,500,000.00 | .00 | .00 |
| 214400 | 402400 | TRSFYR CAPR | -300,000.00 | .00 | .00 | .00 | .00 | .00 |
| 214400 | 403500 | TRSFYR GF | -4,888,883.00 | -1,627,269.00 | .00 | .00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | -7,196,393.00 | -2,027,269.00 | -4,500,000.00 | -4,500,000.00 | .00 | .00 |
| TOTAL GEN COUNTY CAPITAL PRO | | | -7,196,393.00 | -2,027,269.00 | -4,500,000.00 | -4,500,000.00 | .00 | .00 |
| 5400 GEN COUNTY CAPITAL PROJECTS | | | | | | | | |
| 215400 | 553000 | C/O-VEHICL | .00 | 372,350.00 | .00 | .00 | .00 | .00 |
| 215400 | 555000 | C/O-BDG&IM | 5,188,883.00 | 1,254,919.00 | .00 | .00 | .00 | .00 |
| 215400 | 598011 | TRNSFR-GF | 36,395.00 | .00 | 4,500,000.00 | 4,500,000.00 | .00 | .00 |
| 215400 | 598040 | TRNSFR-CPF | 1,971,115.00 | 400,000.00 | .00 | .00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 7,196,393.00 | 2,027,269.00 | 4,500,000.00 | 4,500,000.00 | .00 | .00 |
| TOTAL GEN COUNTY CAPITAL PRO | | | 7,196,393.00 | 2,027,269.00 | 4,500,000.00 | 4,500,000.00 | .00 | .00 |
| TOTAL CAPITAL RESERVE FUND | | | .00 | .00 | .00 | .00 | .00 | .00 |
| GRAND TOTAL | | | .00 | .00 | .00 | .00 | .00 | .00 |

** END OF REPORT - Generated by JENNIFER MIRANDA **

SOLID WASTE FUND

605472

MISSION: To support Henderson County sustainability efforts by providing fiscally responsible and environmentally sound solid waste disposal, diversion and recycling services / programs for the community.

| PERFORMANCE SUMMARY | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Estimate | FY 2026 Goal | TARGET |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|---------------|
| Total amount of material diverted from waste stream (in tons) | 13,702 | 13,065 | 14,284 | 14,364 | 12,681 | 14,500 | 16,000 | 17,000 |
| Number of collection events held each year | 6 | 6 | 6 | 6 | 6 | 6 | 10 | 8 |
| Minimum number of safety training classes attended by each employee annually | 12 | 12 | 12 | 15 | 15 | 15 | 18 | 26 |

STAFFING LEVELS

| | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|-----------|-----------------------|-----------------------|-------------------------|-----------------|
| Full Time | 16 | 18 | 18 | 0.0% |
| Part Time | 0 | 0 | 0 | 0.0% |
| Project | 0 | 0 | 0 | 0.0% |

COST CENTER

| | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ 1,512,757 | \$ 1,403,071 | \$ 1,477,789 | 5.3% |
| Operating | \$ 8,024,252 | \$ 9,436,694 | \$ 9,929,230 | 5.2% |
| Capital | \$ 0 | \$ 6,902,194 | \$ 16,020 | -99.8% |
| Total Expenditures | \$ 9,537,009 | \$ 17,741,959 | \$ 11,423,039 | -35.6% |
| Total Revenue | \$ 10,510,310 | \$ 17,741,959 | \$ 11,423,039 | -35.6% |
| Revenue % of Expenditure | 110% | 100% | 100% | |

SIGNIFICANT ISSUES:

| | |
|---|--|
| 1 | A reduction in Capital requests is necessary to balance the budget, based on projected revenues. |
| 2 | Any additional revenues beyond the projected amounts, along with grant funding, will be incorporated through budget amendments during the fiscal year. |

UNFUNDED BUDGET REQUESTS:

| | | \$ REQUEST | TRE |
|----|---|------------|-----------|
| 1 | Salaries & Wages - Overtime | \$14,706 | \$0.00006 |
| 2 | Salaries & Wages -Temporary/Part-Time | \$30,000 | \$0.00012 |
| 3 | Maintenance & Repairs -Buildings & Grounds | \$17,000 | \$0.00007 |
| 4 | Maintenance & Repairs -Vehicles | \$2,000 | \$0.00001 |
| 5 | Travel & Staff Development | \$2,000 | \$0.00001 |
| 6 | Professional Services | \$29,500 | \$0.00012 |
| 7 | Household Hazardous Waste Costs - Electronics | \$5,000 | \$0.00002 |
| 8 | Dues & Memberships | \$2,000 | \$0.00001 |
| 9 | Rental of Equipment | \$4,000 | \$0.00002 |
| 10 | Capital Outlay Equipment (Wheeled Loader) | \$396,865 | \$0.00159 |
| 11 | Capital Outlay Equipment (Trommel Screen) | \$91,750 | \$0.00037 |
| 12 | Capital Outlay Equipment (Office Trailer) | \$59,500 | \$0.00024 |

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| SOLID WASTE FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|-------------------------------------|--------|-----------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 4472 SOLID WASTE FUND REVENUES | | | | | | | | |
| 604472 | 401001 | RET EARN | .00 | -859,913.00 | -662,039.00 | -662,039.00 | .00 | .00 |
| 604472 | 403500 | TRNSF GF | -1,305,263.00 | -325,682.00 | -864,321.00 | -300,000.00 | .00 | .00 |
| 604472 | 453034 | MISC REV | -2,500.00 | -1,000.00 | -1,000.00 | -1,000.00 | .00 | .00 |
| 604472 | 458002 | REIMB-TIRE | -150,000.00 | -230,000.00 | -240,000.00 | -240,000.00 | .00 | .00 |
| 604472 | 458005 | DISPOSALTX | .00 | -87,680.00 | -85,000.00 | -85,000.00 | .00 | .00 |
| 604472 | 458007 | ELECTMGMT | -12,423.00 | -10,000.00 | -10,000.00 | -10,000.00 | .00 | .00 |
| 604472 | 477001 | SSBAGGED | -200,000.00 | -185,000.00 | -230,000.00 | -230,000.00 | .00 | .00 |
| 604472 | 477003 | USED OIL | -700.00 | -700.00 | .00 | .00 | .00 | .00 |
| 604472 | 478002 | SW USER FE | -8,703,072.00 | -8,484,500.00 | -9,742,000.00 | -9,750,000.00 | .00 | .00 |
| 604472 | 478004 | SCRAP META | -125,000.00 | -125,000.00 | -95,000.00 | -95,000.00 | .00 | .00 |
| 604472 | 481001 | INT EARNED | -8,000.00 | -45,000.00 | -50,000.00 | -50,000.00 | .00 | .00 |
| 604472 | 491001 | SALE-FA | -60,000.00 | -15,000.00 | -50,000.00 | .00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | -10,566,958.00 | -10,369,475.00 | -12,029,360.00 | -11,423,039.00 | .00 | .00 |
| 2073 SOLID WASTE 3RD BAY PROJECT | | | | | | | | |
| 604472 | 492019 | 2073 INSTAL PUR | -10,000,000.00 | -7,298,984.00 | .00 | .00 | .00 | .00 |
| TOTAL SOLID WASTE 3RD BAY PR | | | -10,000,000.00 | -7,298,984.00 | .00 | .00 | .00 | .00 |
| 9014 CWRAR (DEACS) | | | | | | | | |
| 604472 | 458008 | 9014 WASTEREDRE | -36,500.00 | .00 | .00 | .00 | .00 | .00 |
| 604472 | 478002 | 9014 SW USER FE | -23,352.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL CWRAR (DEACS) | | | -59,852.00 | .00 | .00 | .00 | .00 | .00 |
| 9058 CCAP FUNDS | | | | | | | | |
| 604472 | 457007 | 9058 S&W-CCAP | .00 | -8,000.00 | .00 | .00 | .00 | .00 |
| TOTAL CCAP FUNDS | | | .00 | -8,000.00 | .00 | .00 | .00 | .00 |
| 9062 FOOD WASTE REDUCTION GRANT | | | | | | | | |
| 604472 | 454803 | 9062 NCDEQ-FWR | -20,000.00 | .00 | -40,000.00 | .00 | .00 | .00 |
| 604472 | 478002 | 9062 SW USER FE | -4,000.00 | .00 | -8,000.00 | .00 | .00 | .00 |
| TOTAL FOOD WASTE REDUCTION G | | | -24,000.00 | .00 | -48,000.00 | .00 | .00 | .00 |
| 9082 CCNA COMMUNITY EDUCATION AWARD | | | | | | | | |
| 604472 | 454019 | 9082 LOCAL GRNT | -2,000.00 | .00 | .00 | .00 | .00 | .00 |

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| SOLID WASTE FUND | | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|------------------------------|--------|------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| TOTAL CCNA COMMUNITY EDUCATI | | | | -2,000.00 | .00 | .00 | .00 | .00 | .00 |
| 9086 CWRAR - HHW BUILDING | | | | | | | | | |
| 604472 | 458008 | 9086 | WASTEREDRE | .00 | -50,000.00 | .00 | .00 | .00 | .00 |
| 604472 | 478002 | 9086 | SW USER FE | .00 | -15,500.00 | .00 | .00 | .00 | .00 |
| TOTAL CWRAR - HHW BUILDING | | | | .00 | -65,500.00 | .00 | .00 | .00 | .00 |
| TOTAL SOLID WASTE FUND REVEN | | | | -20,652,810.00 | -17,741,959.00 | -12,077,360.00 | -11,423,039.00 | .00 | .00 |
| 5472 SOLID WASTE | | | | | | | | | |
| 605472 | 512100 | | S&W-REG | 772,972.00 | 838,939.00 | 846,527.00 | 846,527.00 | .00 | .00 |
| 605472 | 512200 | | S&W-OT | 72,000.00 | 55,000.00 | 90,000.00 | 80,000.00 | .00 | .00 |
| 605472 | 512600 | | S&W-T/PT | 62,500.00 | 50,000.00 | 80,000.00 | 50,000.00 | .00 | .00 |
| 605472 | 513500 | | 401(K) SUP | 16,607.00 | 17,303.00 | 18,936.00 | 18,735.00 | .00 | .00 |
| 605472 | 518000 | | FICA | 67,958.00 | 69,151.00 | 77,764.00 | 74,704.00 | .00 | .00 |
| 605472 | 518100 | | LGERS | 105,285.00 | 116,521.00 | 134,840.00 | 133,395.00 | .00 | .00 |
| 605472 | 518300 | | MED INS | 235,498.00 | 228,387.00 | 247,445.00 | 247,445.00 | .00 | .00 |
| 605472 | 518400 | | DEN INS | 12,708.00 | 12,330.00 | 11,983.00 | 11,983.00 | .00 | .00 |
| 605472 | 518600 | | WKRS COMP | 15,216.00 | 15,440.00 | 15,000.00 | 15,000.00 | .00 | .00 |
| 605472 | 521100 | | CL&JAN SUP | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | .00 | .00 |
| 605472 | 521200 | | WEARING AP | 16,000.00 | 16,000.00 | 18,600.00 | 18,600.00 | .00 | .00 |
| 605472 | 522600 | | PRTG&BNDG | 850.00 | 400.00 | 400.00 | 400.00 | .00 | .00 |
| 605472 | 525001 | | FUEL COSTS | 120,125.00 | 125,125.00 | 136,500.00 | 136,500.00 | .00 | .00 |
| 605472 | 526000 | | DEPT SUPP | 34,000.00 | 31,000.00 | 32,000.00 | 32,000.00 | .00 | .00 |
| 605472 | 526011 | | RECYCLING | 10,000.00 | 10,000.00 | 8,000.00 | 8,000.00 | .00 | .00 |
| 605472 | 526020 | | SUPP-NONEX | 4,493.00 | 6,620.00 | .00 | .00 | .00 | .00 |
| 605472 | 526201 | | NONCAPTECH | 29,800.00 | 279.00 | 1,400.00 | 1,400.00 | .00 | .00 |
| 605472 | 532100 | | TELE&COMM | 16,000.00 | 16,000.00 | 11,500.00 | 11,500.00 | .00 | .00 |
| 605472 | 532500 | | POSTAGE | 600.00 | 300.00 | 300.00 | 300.00 | .00 | .00 |
| 605472 | 534001 | | ELCTRCTY | 27,000.00 | 40,000.00 | 50,000.00 | 50,000.00 | .00 | .00 |
| 605472 | 534002 | | PROP/N GAS | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | .00 | .00 |
| 605472 | 534003 | | WATER | 10,000.00 | 10,500.00 | 13,500.00 | 13,500.00 | .00 | .00 |
| 605472 | 535100 | | M&R-BDG&GR | 45,000.00 | 46,000.00 | 52,000.00 | 35,000.00 | .00 | .00 |
| 605472 | 535103 | | MAINT PLAN | 485,252.00 | .00 | 156,640.00 | 156,640.00 | .00 | .00 |
| 605472 | 535200 | | M&R-EQUIP | 233,000.00 | 175,000.00 | 200,000.00 | 200,000.00 | .00 | .00 |
| 605472 | 535201 | | M&R-RECLY | 26,000.00 | 55,000.00 | 60,000.00 | 60,000.00 | .00 | .00 |
| 605472 | 535300 | | M&R-VEHCLS | 25,000.00 | 25,000.00 | 27,000.00 | 25,000.00 | .00 | .00 |
| 605472 | 536000 | | POST-CLOSU | 20,000.00 | 21,000.00 | 21,000.00 | 21,000.00 | .00 | .00 |
| 605472 | 537000 | | ADVRTSNG | 8,000.00 | 6,000.00 | 6,000.00 | 6,000.00 | .00 | .00 |
| 605472 | 537100 | | TRVL&STAFF | 16,600.00 | 16,000.00 | 18,000.00 | 16,000.00 | .00 | .00 |

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| SOLID WASTE FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|----------------------------------|--------|-----------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 605472 | 538100 | PROF SVCS | 122,562.00 | 65,000.00 | 110,000.00 | 80,500.00 | .00 | .00 |
| 605472 | 539000 | CONT SVCS | 496,800.00 | 218,329.00 | 234,356.00 | 234,356.00 | .00 | .00 |
| 605472 | 539004 | RECYCLE HA | 294,500.00 | 238,000.00 | 281,000.00 | 281,000.00 | .00 | .00 |
| 605472 | 539007 | METH GAS M | 6,800.00 | 5,500.00 | 5,500.00 | 5,500.00 | .00 | .00 |
| 605472 | 539011 | HAUL CONTR | 5,525,000.00 | 5,500,000.00 | 6,345,000.00 | 6,345,000.00 | .00 | .00 |
| 605472 | 539012 | GWMONITOR | 81,000.00 | 85,000.00 | 60,600.00 | 60,600.00 | .00 | .00 |
| 605472 | 539013 | TIREDISP | 224,000.00 | 275,000.00 | 285,000.00 | 285,000.00 | .00 | .00 |
| 605472 | 539020 | HHW ELECT | 95,000.00 | 59,500.00 | 65,000.00 | 60,000.00 | .00 | .00 |
| 605472 | 547200 | DUES&MBRSP | 11,000.00 | 11,000.00 | 11,000.00 | 9,000.00 | .00 | .00 |
| 605472 | 547500 | RNTL EQUIP | 4,000.00 | 4,000.00 | 122,000.00 | 118,000.00 | .00 | .00 |
| 605472 | 547600 | IN&GEN BND | 13,353.00 | 13,419.00 | 17,619.00 | 17,619.00 | .00 | .00 |
| 605472 | 548000 | INDRT COST | 207,122.00 | 210,000.00 | 318,281.00 | 318,281.00 | .00 | .00 |
| 605472 | 551000 | C/O-EQUIP | 466,025.00 | 120,000.00 | 516,135.00 | 16,020.00 | .00 | .00 |
| 605472 | 552000 | C/O-TECH | .00 | 43,676.00 | .00 | .00 | .00 | .00 |
| 605472 | 553000 | C/O-VEHICL | .00 | 170,000.00 | .00 | .00 | .00 | .00 |
| 605472 | 569900 | PMTS-AGENC | 240,000.00 | 250,000.00 | 270,000.00 | 270,000.00 | .00 | .00 |
| 605472 | 573000 | LS/PUR PRI | 533,334.00 | .00 | .00 | .00 | .00 | .00 |
| 605472 | 573011 | 3RD BAY P | .00 | 666,667.00 | 666,667.00 | 666,667.00 | .00 | .00 |
| 605472 | 574000 | L/PUR INT | 22,363.00 | .00 | .00 | .00 | .00 | .00 |
| 605472 | 574011 | 3RD BAY I | .00 | 425,089.00 | 379,867.00 | 379,867.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 10,837,323.00 | 10,369,475.00 | 12,029,360.00 | 11,423,039.00 | .00 | .00 |
| 2073 SOLID WASTE 3RD BAY PROJECT | | | | | | | | |
| 605472 | 526000 | 2073 DEPT SUPP | 10,000.00 | 4,377.00 | .00 | .00 | .00 | .00 |
| 605472 | 535103 | 2073 MAINT PLAN | 125,000.00 | 24,789.00 | .00 | .00 | .00 | .00 |
| 605472 | 537000 | 2073 ADVRTSNG | 50.00 | 19.00 | .00 | .00 | .00 | .00 |
| 605472 | 538100 | 2073 PROF SVCS | 150,000.00 | 13,898.00 | .00 | .00 | .00 | .00 |
| 605472 | 538107 | 2073 ENGINEERNG | 500,000.00 | 288,860.00 | .00 | .00 | .00 | .00 |
| 605472 | 555000 | 2073 C/O-BDG&IM | 8,500,000.00 | 6,522,456.00 | .00 | .00 | .00 | .00 |
| 605472 | 599101 | 2073 CONT-SW | 444,585.00 | 444,585.00 | .00 | .00 | .00 | .00 |
| TOTAL SOLID WASTE 3RD BAY PR | | | 9,729,635.00 | 7,298,984.00 | .00 | .00 | .00 | .00 |
| 9014 CWRAR (DEACS) | | | | | | | | |
| 605472 | 535103 | 9014 MAINT PLAN | 59,852.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL CWRAR (DEACS) | | | 59,852.00 | .00 | .00 | .00 | .00 | .00 |
| 9058 CCAP FUNDS | | | | | | | | |
| 605472 | 535103 | 9058 MAINT PLAN | .00 | 8,000.00 | .00 | .00 | .00 | .00 |

HENDERSON COUNTY

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| SOLID WASTE FUND | | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|------------------------------|--------------------------------|------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| TOTAL CCAP FUNDS | | | | .00 | 8,000.00 | .00 | .00 | .00 | .00 |
| 9062 | FOOD WASTE REDUCTION GRANT | | | | | | | | |
| 605472 | 551000 | 9062 | C/O-EQUIP | 24,000.00 | .00 | 48,000.00 | .00 | .00 | .00 |
| TOTAL FOOD WASTE REDUCTION G | | | | 24,000.00 | .00 | 48,000.00 | .00 | .00 | .00 |
| 9082 | CCNA COMMUNITY EDUCATION AWARD | | | | | | | | |
| 605472 | 537000 | 9082 | ADVRSNG | 2,000.00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL CCNA COMMUNITY EDUCATI | | | | 2,000.00 | .00 | .00 | .00 | .00 | .00 |
| 9086 | CWRAR - HHW BUILDING | | | | | | | | |
| 605472 | 555000 | 9086 | C/O-BDG&IM | .00 | 65,500.00 | .00 | .00 | .00 | .00 |
| TOTAL CWRAR - HHW BUILDING | | | | .00 | 65,500.00 | .00 | .00 | .00 | .00 |
| TOTAL SOLID WASTE | | | | 20,652,810.00 | 17,741,959.00 | 12,077,360.00 | 11,423,039.00 | .00 | .00 |
| TOTAL SOLID WASTE FUND | | | | .00 | .00 | .00 | .00 | .00 | .00 |
| GRAND TOTAL | | | | .00 | .00 | .00 | .00 | .00 | .00 |

** END OF REPORT - Generated by JENNIFER MIRANDA **

JUSTICE ACADEMY SEWER FUND
635711

MISSION: The Justice Academy Sewer Enterprise Fund accounts for the revenues and expenditures for the operation of the wastewater treatment plant serving the WNC Justice Academy located in the Edneyville Community.

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ - | \$ - | \$ - | 0.0% |
| Operating | \$ 56,984 | \$ 88,038 | \$ 72,091 | -18.1% |
| Capital | \$ - | \$ - | \$ - | 0.0% |
| Total Expenditures | \$ 56,984 | \$ 88,038 | \$ 72,091 | -18.1% |
| Total Revenue | \$ 84,533 | \$ 88,038 | \$ 72,091 | -18.1% |
| Revenue % of Expenditure | 148% | 100% | 100% | |

SIGNIFICANT ISSUES:

| | |
|---|--|
| 1 | Decrease in Operating costs due to equipment replaced with insurance proceeds after lightning damage in FY25 and a reduction in professional services needed for FY26. |
|---|--|

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| JUSTICE ACADEMY SEWER FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|--|--------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 4711 WATER & SEWER REVENUES | | | | | | | | |
| 634711 | 401000 | RT APPROPR | -14,300.00 | -6,500.00 | -7,091.00 | -7,091.00 | .00 | .00 |
| 634711 | 464000 | DIST USER | -45,000.00 | -45,000.00 | -45,000.00 | -45,000.00 | .00 | .00 |
| 634711 | 481001 | INT EARNED | -8,439.00 | -18,506.00 | -20,000.00 | -20,000.00 | .00 | .00 |
| 634711 | 492007 | INS RFNDS | .00 | -18,032.00 | .00 | .00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | -67,739.00 | -88,038.00 | -72,091.00 | -72,091.00 | .00 | .00 |
| TOTAL WATER & SEWER REVENUES | | | -67,739.00 | -88,038.00 | -72,091.00 | -72,091.00 | .00 | .00 |
| 5711 WATER & SEWER EXPENDITURES | | | | | | | | |
| 635711 | 526000 | DEPT SUPP | 500.00 | 500.00 | 500.00 | 500.00 | .00 | .00 |
| 635711 | 526020 | SUPP-NONEX | .00 | .00 | 2,085.00 | 2,085.00 | .00 | .00 |
| 635711 | 534001 | ELCTRCTY | 4,000.00 | 6,000.00 | 5,000.00 | 5,000.00 | .00 | .00 |
| 635711 | 534003 | WATER | 200.00 | 200.00 | 250.00 | 250.00 | .00 | .00 |
| 635711 | 534004 | FUEL OIL | 625.00 | 500.00 | 450.00 | 450.00 | .00 | .00 |
| 635711 | 535200 | M&R-EQUIP | 3,500.00 | 3,500.00 | 4,020.00 | 4,020.00 | .00 | .00 |
| 635711 | 538100 | PROF SVCS | 20,000.00 | 38,032.00 | 20,000.00 | 20,000.00 | .00 | .00 |
| 635711 | 539000 | CONT SVCS | 25,800.00 | 25,992.00 | 26,472.00 | 26,472.00 | .00 | .00 |
| 635711 | 547200 | DUES&MBRSP | 1,000.00 | 1,200.00 | 1,200.00 | 1,200.00 | .00 | .00 |
| 635711 | 548000 | INDRT COST | 12,114.00 | 12,114.00 | 12,114.00 | 12,114.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | 67,739.00 | 88,038.00 | 72,091.00 | 72,091.00 | .00 | .00 |
| TOTAL WATER & SEWER EXPENDIT | | | 67,739.00 | 88,038.00 | 72,091.00 | 72,091.00 | .00 | .00 |
| TOTAL JUSTICE ACADEMY SEWER | | | .00 | .00 | .00 | .00 | .00 | .00 |
| GRAND TOTAL | | | .00 | .00 | .00 | .00 | .00 | .00 |

** END OF REPORT - Generated by JENNIFER MIRANDA **

ETOWAH SEWER FUND
645711

MISSION: Etowah Sewer is to provide safe reliable service to the citizens it serves by being compliant with all requirements of the state permit and providing good customer service while improving the system.

| COST CENTER | FY 2024 ACTUAL | FY 2025 BUDGET | FY 2026 PROPOSED | % CHANGE |
|--------------------------|-----------------------|-----------------------|-------------------------|-----------------|
| Personnel | \$ - | \$ - | \$ - | 0.0% |
| Operating | \$ - | \$ 182,602 | \$ 363,480 | 99.1% |
| Capital | \$ - | \$ - | \$ 40,000 | 0.0% |
| Total Expenditures | \$ - | \$ 182,602 | \$ 403,480 | 121.0% |
| Total Revenue | \$ - | \$ 182,602 | \$ 403,480 | 121.0% |
| Revenue % of Expenditure | | 100% | 100% | |

SIGNIFICANT ISSUES:

| | |
|---|---|
| 1 | Budgeted amounts represent the expected costs for operating and maintaining the facility. |
| 2 | Operating costs include a significant allocation for professional services to support the planning and design of a new plant. |

UNFUNDED BUDGET REQUESTS: NONE

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| ETOWAH SEWER FUND | | | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|--|-------------|------------|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| 4711 WATER & SEWER REVENUES | | | | | | | | |
| 644711 | 464000 | DIST USER | .00 | -182,602.00 | -403,480.00 | -403,480.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | .00 | -182,602.00 | -403,480.00 | -403,480.00 | .00 | .00 |
| 9093 TROPICAL STORM HELENE | | | | | | | | |
| 644711 | 492007 9093 | INS RFNDS | .00 | -4,482.00 | .00 | .00 | .00 | .00 |
| TOTAL TROPICAL STORM HELENE | | | .00 | -4,482.00 | .00 | .00 | .00 | .00 |
| TOTAL WATER & SEWER REVENUES | | | .00 | -187,084.00 | -403,480.00 | -403,480.00 | .00 | .00 |
| 5711 WATER & SEWER EXPENDITURES | | | | | | | | |
| 645711 | 526000 | DEPT SUPP | .00 | 14,645.00 | 30,478.00 | 30,478.00 | .00 | .00 |
| 645711 | 526012 | SIGN PRGRM | .00 | .00 | 500.00 | 500.00 | .00 | .00 |
| 645711 | 526020 | SUPP-NONEX | .00 | .00 | 3,500.00 | 3,500.00 | .00 | .00 |
| 645711 | 526201 | NONCAPTECH | .00 | 12,495.00 | .00 | .00 | .00 | .00 |
| 645711 | 532100 | TELE&COMM | .00 | 840.00 | .00 | .00 | .00 | .00 |
| 645711 | 534001 | ELCTRCTY | .00 | 21,400.00 | 24,000.00 | 24,000.00 | .00 | .00 |
| 645711 | 534003 | WATER | .00 | 1,900.00 | 2,000.00 | 2,000.00 | .00 | .00 |
| 645711 | 534004 | FUEL OIL | .00 | .00 | 642.00 | 642.00 | .00 | .00 |
| 645711 | 535100 | M&R-BDG&GR | .00 | 12,130.00 | 60,000.00 | 60,000.00 | .00 | .00 |
| 645711 | 535200 | M&R-EQUIP | .00 | 25,000.00 | 21,600.00 | 21,600.00 | .00 | .00 |
| 645711 | 537000 | ADVRTSNG | .00 | .00 | 500.00 | 500.00 | .00 | .00 |
| 645711 | 537100 | TRVL&STAFF | .00 | .00 | 4,500.00 | 4,500.00 | .00 | .00 |
| 645711 | 538100 | PROF SVCS | .00 | .00 | 120,000.00 | 120,000.00 | .00 | .00 |
| 645711 | 538103 | CTY BLLNG | .00 | 12,400.00 | 15,000.00 | 15,000.00 | .00 | .00 |
| 645711 | 538107 | ENGINEERNG | .00 | .00 | 15,000.00 | 15,000.00 | .00 | .00 |
| 645711 | 539000 | CONT SVCS | .00 | 74,992.00 | 59,760.00 | 59,760.00 | .00 | .00 |
| 645711 | 547200 | DUES&MBRSP | .00 | 2,000.00 | 2,000.00 | 2,000.00 | .00 | .00 |
| 645711 | 547500 | RNTL EQUIP | .00 | .00 | 4,000.00 | 4,000.00 | .00 | .00 |
| 645711 | 547600 | IN&GEN BND | .00 | 4,800.00 | .00 | .00 | .00 | .00 |
| 645711 | 555000 | C/O-BDG&IM | .00 | .00 | 40,000.00 | 40,000.00 | .00 | .00 |
| TOTAL UNDEFINED PROJECT | | | .00 | 182,602.00 | 403,480.00 | 403,480.00 | .00 | .00 |
| 9093 TROPICAL STORM HELENE | | | | | | | | |
| 645711 | 535200 9093 | M&R-EQUIP | .00 | 4,482.00 | .00 | .00 | .00 | .00 |
| TOTAL TROPICAL STORM HELENE | | | .00 | 4,482.00 | .00 | .00 | .00 | .00 |
| TOTAL WATER & SEWER EXPENDIT | | | .00 | 187,084.00 | 403,480.00 | 403,480.00 | .00 | .00 |
| TOTAL ETOWAH SEWER FUND | | | .00 | .00 | .00 | .00 | .00 | .00 |
| GRAND TOTAL | | | .00 | .00 | .00 | .00 | .00 | .00 |

HENDERSON COUNTY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 2026 FY 2025-2026 BUDGET

FOR PERIOD 99

| ETOWAH SEWER FUND | 2024 REVISED BUD | 2025 REVISED BUD | 2026 DEPT REQ | 2026 STAFF REC | 2026 CO MGR REC | 2026 BOC APPRVD |
|---|---------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| ** END OF REPORT - Generated by JENNIFER MIRANDA ** | | | | | | |

FY 2025-2026
PLANNED MAINTENANCE PROJECTS
Funding included in Planned Projects (115419-535103)

| PROJECT | LOCATION | DEPARTMENTAL REQUEST | | | MANAGER PROPOSED | | |
|--|---------------------------------|----------------------|-----------|--------------------|------------------|-----------|--------------------|
| | | QTY. | UNIT COST | TOTAL REQUEST | QTY. | UNIT COST | TOTAL PROPOSED |
| Carpet replacement/painting | County-wide | 1 | \$75,000 | \$75,000 | 1 | \$75,000 | \$75,000 |
| HVAC upgrades | County-wide | 1 | \$150,000 | \$150,000 | 1 | \$150,000 | \$150,000 |
| Paint shop floors | Garage | 1 | \$15,000 | \$15,000 | 1 | \$15,000 | \$15,000 |
| Replace HVAC air handlers | Historic Courthouse | 1 | \$80,000 | \$80,000 | 1 | \$80,000 | \$80,000 |
| Irrigation and sod | Historic Courthouse | 1 | \$60,000 | \$60,000 | 1 | \$60,000 | \$60,000 |
| Repave/Reseal parking lots | County-wide | 1 | \$150,000 | \$150,000 | 1 | \$150,000 | \$150,000 |
| Tree trimming | County-wide | 1 | \$15,000 | \$15,000 | 1 | \$15,000 | \$15,000 |
| Generator service connection | Historic Courthouse and Finance | 1 | \$200,000 | \$200,000 | 1 | \$200,000 | \$200,000 |
| HVAC mini split replacements | AAC Offices | 1 | \$150,000 | \$150,000 | 1 | \$150,000 | \$150,000 |
| Painting | Countywide | 1 | \$75,000 | \$75,000 | 1 | \$75,000 | \$75,000 |
| HVAC unit replacements and design | King Street | 1 | \$200,000 | \$200,000 | 1 | \$200,000 | \$200,000 |
| TOTAL GENERAL FUND PLANNED PROJECT REQUESTS | | | | \$1,170,000 | | | \$1,170,000 |

**FY 2025-2026
CAPITAL OUTLAY SUMMARY**

Capital Outlay is equipment with unit costs \$5,000 or more (Account #551000)

| ORG NUMBER | DEPARTMENT | DESCRIPTION OF EQUIPMENT | DEPARTMENTAL REQUEST | | | MANAGER PROPOSED | | |
|---------------------------|----------------------|---|----------------------|-----------|------------------|------------------|-----------|-------------------|
| | | | QTY. | UNIT COST | TOTAL REQUEST | QTY. | UNIT COST | TOTAL PROPOSED |
| 115408 | Elections | DS200 Poll Place Scanner & Tabulator w/ Bin and USB | 5 | \$7,461 | \$37,305 | 5 | \$7,461 | \$37,305 |
| 115419 | Facility Services | Equipment Trailer | 1 | \$14,606 | \$14,606 | 1 | \$14,606 | \$14,606 |
| 115431 | Sheriff | Ballistic Patrol Shield (Assault 2 LW) | 4 | \$7,018 | \$28,072 | 4 | \$7,018 | \$28,072 |
| 115431 | Sheriff | Ballistic SWAT Shield (Assault 3 LW) | 2 | \$8,388 | \$16,776 | 2 | \$8,388 | \$16,776 |
| 115433 | Emergency Management | Ranger XP1000 Utility Vehicle | 1 | \$22,423 | \$22,423 | 1 | \$22,423 | \$22,423 |
| 115434 | Fire Services | DSLR Intelligent Drone w/ Thermal Imaging | 1 | \$13,144 | \$13,144 | 0 | \$13,144 | \$0 |
| 115434 | Fire Services | Viper Radio for Truck | 1 | \$6,719 | \$6,719 | 0 | \$6,719 | \$0 |
| 115437 | EMS | Stryker Power Pro Stretcher | 2 | \$36,662 | \$73,324 | 2 | \$36,662 | \$73,324 |
| 115437 | EMS | Zoll Monitor (Community Paramedic Program) | 2 | \$48,448 | \$96,896 | 2 | \$48,448 | \$96,896 |
| 115437 | EMS | Zoll Monitor Replacement | 1 | \$48,448 | \$48,448 | 1 | \$48,448 | \$48,448 |
| 115612 | Recreation | UTV for Jackson Park | 2 | \$19,600 | \$39,200 | 1 | \$19,600 | \$19,600 |
| 115612 | Recreation | Scag mowers for parks | 1 | \$15,000 | \$15,000 | 1 | \$15,000 | \$15,000 |
| 115612 | Recreation | Workman HDX - 4WD diesel utility vehicle | 1 | \$49,474 | \$49,474 | 1 | \$49,474 | \$49,474 |
| 115612 | Recreation | Ballfield Drag ABI | 1 | \$38,349 | \$38,349 | 0 | \$38,349 | \$0 |
| 115612 | Recreation | 4WD tractor w/ front-end loader & sidearm mower | 1 | \$74,000 | \$74,000 | 1 | \$74,000 | \$74,000 |
| 115612 | Recreation | Compact Excavator for parks | 1 | \$58,916 | \$58,916 | 0 | \$58,916 | \$0 |
| 115612 | Recreation | Buffalo Turbine Blower (drag behind) for parks and trails | 1 | \$11,024 | \$11,024 | 1 | \$11,024 | \$11,024 |
| 115612 | Recreation | Snow plow attachment | 1 | \$8,142 | \$8,142 | 0 | \$8,142 | \$0 |
| TOTAL GENERAL FUND | | | | | \$651,818 | | | \$506,948 |

| ORG NUMBER | DEPARTMENT | DESCRIPTION OF EQUIPMENT | DEPARTMENTAL REQUEST | | | MANAGER PROPOSED | | |
|--------------------------|-------------|--|----------------------|-----------|------------------|------------------|-----------|-------------------|
| | | | QTY. | UNIT COST | TOTAL REQUEST | QTY. | UNIT COST | TOTAL PROPOSED |
| 605472 | Solid Waste | Wheeled Loader for Shed 3 | 1 | \$396,865 | \$396,865 | 0 | \$396,865 | \$0 |
| 605472 | Solid Waste | Trommel Screen | 1 | \$91,750 | \$91,750 | 0 | \$91,750 | \$0 |
| 605472 | Solid Waste | Office Trailer For Employees (Set up on site for construction) | 1 | \$59,500 | \$59,500 | 0 | \$59,500 | \$0 |
| 605472 | Solid Waste | 40 Yard Dumpsters | 2 | \$8,010 | \$16,020 | 2 | \$8,010 | \$16,020 |
| TOTAL SOLID WASTE | | | | | \$564,135 | | | \$16,020 |

**FY 2025-2026
NON-EXPENDABLE SUPPLIES**

Non-Expendable Supplies accounts for equipment with unit costs \$1,000 - 5,000 (Account #526020).

| ORG NUMBER | DEPARTMENT | DESCRIPTION OF EQUIPMENT | DEPARTMENTAL REQUEST | | | MANAGER PROPOSED | | |
|---------------------------|----------------------|---|----------------------|-----------|------------------|------------------|-----------|------------------|
| | | | QTY. | UNIT COST | TOTAL REQUEST | QTY. | UNIT COST | TOTAL PROPOSED |
| 115408 | Elections | Express Vote Universal Voting Systems w/ Case | 14 | \$3,998 | \$55,970 | 14 | \$3,998 | \$55,970 |
| 115415 | Tax Collections | Money Counter | 1 | \$1,299 | \$1,299 | 1 | \$1,299 | \$1,299 |
| 115418 | Register of Deeds | EasiFile Plat Cabinet | 1 | \$3,601 | \$3,601 | 1 | \$3,601 | \$3,601 |
| 115431 | Sheriff | Galls - Alco-Sensor FST Handheld Breath | 10 | \$640 | \$6,400 | 10 | \$640 | \$6,400 |
| 115431 | Sheriff | Kustom Signals Radar Units | 6 | \$2,999 | \$17,994 | 6 | \$2,999 | \$17,994 |
| 115431 | Sheriff | Motorola Portable Radios | 15 | \$715 | \$10,723 | 15 | \$715 | \$10,723 |
| 115431 | Sheriff | Motorola Car Radios | 19 | \$643 | \$12,217 | 19 | \$643 | \$12,217 |
| 115431 | Sheriff | Axon Tasers | 20 | \$1,229 | \$24,580 | 20 | \$1,229 | \$24,580 |
| 115432 | Detention | Kenwood NX-5200K2 VHF (136-174MHz) 5 Watt Radio | 10 | \$753 | \$7,530 | 10 | \$753 | \$7,530 |
| 115433 | Emergency Management | Medlite Transport Stretcher (for requested Ranger UTV) | 1 | \$4,345 | \$4,345 | 1 | \$4,345 | \$4,345 |
| 115433 | Emergency Management | EF Johnson VIPER Radios | 6 | \$3,079 | \$18,472 | 6 | \$3,079 | \$18,472 |
| 115434 | Fire Services | Single Head Radio | 1 | \$677 | \$677 | 0 | \$677 | \$0 |
| 115434 | Fire Services | VHF Portable Radio | 1 | \$790 | \$790 | 0 | \$790 | \$0 |
| 115434 | Fire Services | Single Remote Truck Radio | 1 | \$3,987 | \$3,987 | 0 | \$3,987 | \$0 |
| 115437 | EMS | Stryker Stair -Pro Stair Chair Replacement | 1 | \$4,864 | \$4,864 | 1 | \$4,864 | \$4,864 |
| 115437 | EMS | VHF Portable Radio (Community Paramedic Program) | 2 | \$753 | \$1,506 | 2 | \$753 | \$1,506 |
| 115437 | EMS | VHF Mobile Radio (Community Paramedic Program) | 2 | \$866 | \$1,732 | 2 | \$866 | \$1,732 |
| 115437 | EMS | Replacement Recliner for EMS station | 1 | \$1,025 | \$1,025 | 1 | \$1,025 | \$1,025 |
| 115437 | EMS | Replacement EMS Bike for EMS Bike Team | 4 | \$750 | \$3,000 | 4 | \$750 | \$3,000 |
| 115437 | EMS | Glidescope Video Laryngoscope (Community Paramedic Program) | 2 | \$3,487 | \$6,973 | 2 | \$3,487 | \$6,973 |
| 115438 | Animal Services | Richter Optica UX1-LCD Digital LCD Achro Microscope | 1 | \$1,900 | \$1,900 | 1 | \$1,900 | \$1,900 |
| 115438 | Animal Services | Anes Vap Isoflurane (Vaporizer) | 1 | \$1,230 | \$1,230 | 1 | \$1,230 | \$1,230 |
| 115438 | Animal Services | Anes CVET Freeflow Vet Machine | 1 | \$3,766 | \$3,766 | 1 | \$3,766 | \$3,766 |
| 115612 | Recreation | Volleyball standards for gym at AAC | 1 | \$4,361 | \$4,361 | 0 | \$4,361 | \$0 |
| 115612 | Recreation | Pickleball nets for outdoor parks | 6 | \$2,044 | \$12,264 | 3 | \$2,044 | \$6,132 |
| 115612 | Recreation | EZ Up tents | 2 | \$1,526 | \$3,052 | 2 | \$1,526 | \$3,052 |
| 115612 | Recreation | U-Desk w/ Hutch for new trailer offices | 2 | \$1,532 | \$3,064 | 1 | \$1,532 | \$1,532 |
| TOTAL GENERAL FUND | | | | | \$217,323 | | | \$199,844 |

| ORG NUMBER | DEPARTMENT | DESCRIPTION OF EQUIPMENT | DEPARTMENTAL REQUEST | | | MANAGER PROPOSED | | |
|-------------------|------------|--|----------------------|-----------|-----------------|------------------|-----------|-----------------|
| | | | QTY. | UNIT COST | TOTAL REQUEST | QTY. | UNIT COST | TOTAL PROPOSED |
| 285411 | E911 | Replace CAD computer workstations per state replacement guidelines | 11 | \$2,300 | \$25,300 | 11 | \$2,300 | \$25,300 |
| 285411 | E911 | Replace monitors at 11 consoles per state replacement guidelines | 11 | \$1,086 | \$11,946 | 11 | \$1,086 | \$11,946 |
| TOTAL E911 | | | | | \$37,246 | | | \$37,246 |

| ORG NUMBER | DEPARTMENT | DESCRIPTION OF EQUIPMENT | DEPARTMENTAL REQUEST | | | MANAGER PROPOSED | | |
|------------------------------|-----------------|--|----------------------|-----------|----------------|------------------|-----------|----------------|
| | | | QTY. | UNIT COST | TOTAL REQUEST | QTY. | UNIT COST | TOTAL PROPOSED |
| 635711 | Justice Academy | Generating Solutions - Monitoring Module | 1 | \$2,085 | \$2,085 | 1 | \$2,085 | \$2,085 |
| TOTAL JUSTICE ACADEMY | | | | | \$2,085 | | | \$2,085 |

| ORG NUMBER | DEPARTMENT | DESCRIPTION OF EQUIPMENT | DEPARTMENTAL REQUEST | | | MANAGER PROPOSED | | |
|---------------------------|--------------|--------------------------|----------------------|-----------|----------------|------------------|-----------|----------------|
| | | | QTY. | UNIT COST | TOTAL REQUEST | QTY. | UNIT COST | TOTAL PROPOSED |
| 645711 | Etowah Sewer | Rugged Laptop | 1 | \$3,500 | \$3,500 | 1 | \$3,500 | \$3,500 |
| TOTAL ETOWAH SEWER | | | | | \$3,500 | | | \$3,500 |

**FY 2025-2026
NEW VEHICLE REQUESTS**

(Account #598040 & #553000)

| ORG NUMBER | DEPARTMENT | DEPARTMENTAL REQUEST | | | | | | | | MANAGER PROPOSED | | |
|---------------|--------------------|---------------------------|-----------------------------|--|-------------------------------------|-----------------------------|------|------------------|--------------------|------------------|------------------|--------------------|
| | | Vehicle Requested | Vehicle to Surplus | Mileage of Vehicle to Transfer/Surplus | Meets VRP/Mileage Guidelines? | New Employee Expense? | QTY. | Per Unit Cost | Total Request | QTY. | Per Unit Cost | Total Proposed |
| 115419 | Facility Services | Heavy Duty Truck | 2006 Chevy Silverado 1500 | 142,327 | N/A | N | 1 | \$88,486 | \$88,486 | 1 | \$88,486 | \$88,486 |
| 115419 | Facility Services | Heavy Duty Truck | 2004 Dodge Ram | 190,033 | N/A | N | 1 | \$74,909 | \$74,909 | 1 | \$74,909 | \$74,909 |
| 115431 | Sheriff | Crossover SUV | 2020 Dodge Durango | 86,517 | N | N | 1 | \$46,468 | \$46,468 | 1 | \$46,468 | \$46,468 |
| 115431 | Sheriff | Crossover SUV | 2020 Dodge Durango | 111,636 | N | N | 1 | \$46,468 | \$46,468 | 1 | \$46,468 | \$46,468 |
| 115431 | Sheriff | Crossover SUV | 2020 Dodge Durango | 87,805 | N | N | 1 | \$68,836 | \$68,836 | 1 | \$68,836 | \$68,836 |
| 115431 | Sheriff | Full Size Truck | 2019 Dodge Ram 1500 | 103,929 | Y | N | 1 | \$53,933 | \$53,933 | 1 | \$53,933 | \$53,933 |
| 115431 | Sheriff | Full Size Truck | 2017 Dodge Ram 1500 | 88,185 | Y | N | 1 | \$53,933 | \$53,933 | 1 | \$53,933 | \$53,933 |
| 115431 | Sheriff | Minivan | 2013 Dodge Caravan | 85,540 | Y | N | 1 | \$44,276 | \$44,276 | 1 | \$44,276 | \$44,276 |
| 115431 | Sheriff | Crossover SUV | 2019 Ford Explorer | 74,475 | N | N | 1 | \$46,468 | \$46,468 | 1 | \$46,468 | \$46,468 |
| 115431 | Sheriff | Crossover SUV | 2018 Ford Explorer | 68,156 | N | N | 1 | \$46,468 | \$46,468 | 1 | \$46,468 | \$46,468 |
| 115431 | Sheriff | Full Size Truck | 2019 Dodge Ram 1500 | 80,500 | Y | N | 1 | \$53,933 | \$53,933 | 1 | \$53,933 | \$53,933 |
| 115431 | Sheriff | Full Size Truck | 2019 Dodge Ram 1500 | 75,656 | Y | N | 1 | \$53,933 | \$53,933 | 1 | \$53,933 | \$53,933 |
| 115431 | Sheriff | Transit Van | 2008 Dodge Sprinter | 11,531 | Y | N | 1 | \$57,855 | \$57,855 | 1 | \$57,855 | \$57,855 |
| 115432 | Detention | Crossover SUV | 2018 Ford Explorer | 117,386 | N | N | 1 | \$68,836 | \$68,836 | 1 | \$68,836 | \$68,836 |
| 115432 | Detention | Transit Van | 2018 Ford E-350 Transit Van | 127,722 | Y | N | 1 | \$107,727 | \$107,727 | 1 | \$107,727 | \$107,727 |
| 115434 | Fire Services | Heavy Duty Truck | | | N/A | Y | 1 | \$56,659 | \$56,659 | 0 | \$56,659 | \$0 |
| 115435 | Building Services | Mid-Size Crew Cab Truck | 2006 Ford Ranger | 116,100 | Y | N | 1 | \$37,239 | \$37,239 | 1 | \$37,239 | \$37,239 |
| 115435 | Building Services | Mid-Size Crew Cab Truck | 2007 Ford Ranger | 148,539 | Y | N | 1 | \$37,239 | \$37,239 | 1 | \$37,239 | \$37,239 |
| 115437 | EMS | Ambulance | 2022 Ford E-450 Ambulance | 76,184 | N/A | N | 1 | \$263,494 | \$263,494 | 1 | \$263,494 | \$263,494 |
| 115437 | EMS | Ambulance | 2022 Ford E-450 Ambulance | 65,401 | N/A | N | 1 | \$263,494 | \$263,494 | 1 | \$263,494 | \$263,494 |
| 115437 | EMS | Ambulance | 2022 Ford E-450 Ambulance | 64,670 | N/A | N | 1 | \$263,494 | \$263,494 | 1 | \$263,494 | \$263,494 |
| 115437 | EMS | Compact Crossover SUV | | | Y | Y | 1 | \$34,155 | \$34,155 | 1 | \$34,155 | \$34,155 |
| 115437 | EMS | Compact Crossover SUV | | | Y | Y | 1 | \$34,155 | \$34,155 | 1 | \$34,155 | \$34,155 |
| 115471 | Soil and Water | Full Size Truck | | | Y | Y | 1 | \$50,675 | \$50,675 | 1 | \$50,675 | \$50,675 |
| 115492 | Code Enforcement | Mid-Size Truck | | | Y | Y | 1 | \$36,436 | \$36,436 | 0 | \$36,436 | \$0 |
| 115496 | Project Management | Full Size Truck | | | Y | N | 1 | \$49,267 | \$49,267 | 1 | \$49,267 | \$49,267 |
| 115531 | DSS | Crossover SUV | 2015 Toyota Prius | 99,482 | Y | N | 1 | \$42,308 | \$42,308 | 0 | \$42,308 | \$0 |
| 115531 | DSS | Crossover SUV | 2015 Toyota Prius | 93,738 | Y | N | 1 | \$42,308 | \$42,308 | 0 | \$42,308 | \$0 |
| 115612 | Recreation | Mid-Size Crew Cab Truck | 2011 Jeep Cherokee | 147,229 | Y | N | 1 | \$44,699 | \$44,699 | 1 | \$44,699 | \$44,699 |
| | TOTAL | TOTAL GENERAL FUND | | | | | | | \$2,168,151 | | | \$1,990,440 |

| ORG NUMBER | DEPARTMENT | DEPARTMENTAL REQUEST | | | | | | | | MANAGER PROPOSED | | |
|---------------|----------------|-----------------------------|---------------------------------|--|-------------------------------------|-----------------------------|------|------------------|------------------|------------------|------------------|-------------------|
| | | Vehicle Requested | Vehicle to Surplus | Mileage of Vehicle to Transfer/Surplus | Meets VRP/Mileage Guidelines? | New Employee Expense? | QTY. | Per Unit Cost | Total Request | QTY. | Per Unit Cost | Total Proposed |
| 335497 | Public Transit | Paratransit Van | 2021 Ford Startrans Sentator II | TBD | N/A | N | 1 | \$158,744 | \$158,744 | 1 | \$158,744 | \$158,744 |
| 335497 | Public Transit | Paratransit Van | 2021 Ford Startrans Sentator II | TBD | N/A | N | 1 | \$158,744 | \$158,744 | 1 | \$158,744 | \$158,744 |
| 335497 | Public Transit | Paratransit Van | 2021 Ford Startrans Sentator II | TBD | N/A | N | 1 | \$158,744 | \$158,744 | 1 | \$158,744 | \$158,744 |
| | TOTAL | TOTAL PUBLIC TRANSIT | | | | | | | \$476,232 | | | \$476,232 |

FY 2025-2026



FEE SCHEDULE

| | |
|--|-----------|
| GENERAL GOVERNMENT | 2 |
| GOVERNING BODY | 2 |
| ELECTIONS | 2 |
| REGISTER OF DEEDS | 2 |
| GIS/TAX DATA REQUESTS | 2 |
| GARAGE | 2 |
| FACILITY SERVICES | 3 |
| PUBLIC SAFETY | 3 |
| SHERIFF | 3 |
| DETENTION FACILITY | 3 |
| FIRE SERVICES | 3 |
| INSPECTIONS | 3 |
| EMERGENCY MEDICAL SERVICES | 5 |
| ANIMAL SERVICES CENTER | 5 |
| ECONOMIC AND PHYSICAL DEVELOPMENT | 6 |
| SOIL & WATER | 6 |
| PLANNING | 6 |
| CODE ENFORCEMENT | 6 |
| SITE DEVELOPMENT AND SEDIMENTATION CONTROL | 7 |
| HUMAN SERVICES | 8 |
| HEALTH DEPARTMENT | 8 |
| ENVIRONMENTAL HEALTH DEPARTMENT | 13 |
| DEPARTMENT OF SOCIAL SERVICES | 13 |
| CULTURAL AND RECREATION | 14 |
| LIBRARY | 14 |
| PARKS AND RECREATION | 14 |
| ENTERPRISE FUNDS | 15 |
| SOLID WASTE | 15 |
| PUBLIC TRANSIT | 16 |
| JUSTICE ACADEMY | 16 |
| ETOWAH SEWER | 16 |

GENERAL GOVERNMENT

| Item | FY26 Fee |
|---|----------|
| Countywide, 8.5x11 black and white copies will be charged at a rate of 10 cents per copy. Color copies will be charged at a rate of 20 cents per copy, for each page copied. Fees for the first five pages of black and white copies may, in rare circumstances, be waived by Henderson County staff. | |

| GOVERNING BODY | |
|---|---|
| Item | FY26 Fee |
| Pawnbroker's License - Annual | \$50.00 |
| Community Room Use (M-F after 5:00pm and weekends outside of building operating hours only) | \$25.00 per hour/\$50.00 minimum |
| 95 Courthouse Facility (Non-law enforcement personnel only, M-F 5:00pm - 9:00pm and weekends 8:30am - 9:00pm; law enforcement personnel covered by a different fee) | \$25.00 per hour per employee/\$50.00 minimum |

| ELECTIONS | |
|--|-------------------|
| Item | FY26 Fee |
| USB Flash Drive with data (No external flash drives allowed) | \$25.00 |
| Avery 5160 Labels with voter data | 2 cents per label |

| REGISTER OF DEEDS | |
|--|-------------------|
| Item | FY26 Fee |
| Non-Certified Copies | 25 cents per page |
| Plat copies | \$2.00 |
| Online Vital Records Postage Charge (1 to 3 copies) | \$1.00 |
| Online Vital Records Postage Charge (4 to 6 copies) | \$2.00 |
| Online Vital Records Postage Charge (7 to 9 copies) | \$3.00 |
| Online Vital Records Postage Charge (10 to 14 copies) | \$4.00 |
| Online Vital Records Postage Charge (15 or more copies) | \$5.00 |
| All other fees for services provided are set by North Carolina General Statute | |

| GIS/TAX DATA REQUESTS - MULTI-DEPARTMENTAL | |
|---|------------------|
| Item | FY26 Fee |
| Map Sizes | |
| Letter (8 1/2" x 11") | \$1.25 each |
| Tabloid (11" x 17") | \$2.50 each |
| ANSI C (17" x 22") | \$10.00 each |
| ANSI D (22" x 34") | \$15.00 each |
| ANSI E (34" x 44") | \$20.00 each |
| Labor for custom queries (billed in 30 minute increments) | \$40.00 per hour |

| GARAGE | |
|--|--------------------------------|
| Item | FY26 Fee |
| Public price for Compressed Natural Gas | Per local, retail market price |
| WNCSource price for Compressed Natural Gas | \$1.99 per GGE |

| FACILITY SERVICES | |
|----------------------------|---|
| Item | FY26 Fee |
| Sign Post | \$40.00 |
| Sign (two blades per sign) | \$40.00 |
| DC Fast Charger | No Charge Per local electricity market rate |

PUBLIC SAFETY

| SHERIFF | |
|--|--------------------------------|
| Item | FY26 Fee |
| Conceal Carry Permit | \$80.00 |
| Fingerprinting | \$10.00 |
| Civil Process Fee (In-State) | \$30.00 |
| Civil Process Fee (Out-of-State, including notary fee) | \$90.00 |
| Domestic Violence Firearms storage fee | 25 cents per day / per firearm |
| Vehicle Storage Fee at Impound Lot | \$5.00 per day / per vehicle |
| Extra Duty Private Event Equipment Fee | \$5.00 per officer / per hour |
| Extra Duty Private Event Officer Fee - Non-Profit Entities with No Alcohol on Site | \$40.00 per officer / per hour |
| Extra Duty Private Event Officer Fee - All Other Events | \$50.00 per officer / per hour |
| Civil Process Training Class | \$75.00 per participant |

| DETENTION FACILITY | |
|--|-----------------|
| Item | FY26 Fee |
| Inmate Housing – Other local governments | \$55.00 per day |

| FIRE SERVICES | |
|---|----------|
| Item | FY26 Fee |
| Permits (e.g. sprinkler systems and fire alarm systems) | \$100.00 |

| INSPECTIONS | |
|---|---------------------------------|
| Item | FY26 Fee |
| <i>Residential – Based on square feet of unit</i> | |
| Houses | |
| 0 – 1499 | \$475.00 |
| 1500 – 1999 | \$500.00 |
| 2000 – 2499 | \$625.00 |
| 2500 – 2999 | \$750.00 |
| 3000 – 3499 | \$875.00 |
| 3500 – 3999 | \$1,000.00 |
| 4000 – 4499 | \$1,125.00 |
| 4500 – 4999 | \$1,250.00 |
| 5000 + | \$1,375.00 + \$0.30 add'l sq ft |

| Additions | |
|--|---|
| 0 – 499 | \$210.00 |
| 500 – 999 | \$325.00 |
| 1000 – 1499 | \$440.00 |
| 1500 – 1999 | \$500.00 |
| 2000 – 2499 | \$600.00 |
| 2500 – 2999 | \$700.00 |
| 3000 + | \$700.00 + \$0.30 add'l sq ft |
| Remodeling | |
| 0 – 999 | \$150.00 |
| 1000 – 1499 | \$250.00 |
| 1500 – 1999 | \$350.00 |
| 2000 – 2499 | \$450.00 |
| 2500 – 2999 | \$550.00 |
| 3000 + | \$650 + \$0.30 add'l sq ft |
| General Contractor Recovery Fund | \$10.00 |
| Manufactured Homes | |
| Singlewide | \$100.00 |
| Doublewide | \$125.00 |
| Commercial Fees | |
| Fees are based on construction contract cost or ICC Building Valuation Data. Project cost must include all trades. | \$7.00 per \$1,000.00 (\$75.00 minimum) |
| Sign Permits | |
| Lighted | \$75.00 |
| Unlighted | \$40.00 |
| Miscellaneous Permits & Fees | |
| Day/Home Care | \$75.00 |
| On-site code consultation | \$75.00 |
| Residential Demolition | \$40.00 |
| ABC | \$75.00 |
| Residential Retaining Wall | \$50.00 |
| Residential Above Ground Swimming Pool | \$75.00 |
| Residential Inground Swimming Pool | \$150.00 |
| Residential Solar | \$75.00 |
| Conditional Permanent Power (CPP) | \$75.00 |
| Temporary Certificate of Occupancy | \$75.00 |
| Tent | \$50.00 |
| Residential Handicap Ramp | No charge |
| Renewal Fee | 25% of original fee |
| Residential Trade Permits - Electrical, Plumbing, Mechanical | \$75.00 |
| Re-inspection Fee | \$75.00 |
| Minimum Inspection Fee | \$75.00 |
| Minimum Permit Fee | \$75.00 |
| Penalty for starting work without permit | \$200.00 + permit fee |
| Residential Accessory Structures < 400 sq. ft. | \$75.00 |
| Residential Accessory Structures > 400 sq. ft. | \$75.00 plus \$0.15 per gross sq. ft. over 400 |
| Add mechanical, plumbing, electrical, gas on structure | \$75.00 per trade |

| EMERGENCY MEDICAL SERVICES | |
|---------------------------------------|----------------------------------|
| Item | FY26 Fee |
| Basic Life Support - Non-Emergency | \$526.98 \$539.64 |
| Basic Life Support - Emergency | \$843.18 \$863.44 |
| Advanced Life Support - Non-Emergency | \$632.38 \$647.56 |
| Advanced Life Support I (Base Fee) | \$1,001.28 \$1,025.30 |
| Advanced Life Support II | \$1,449.22 \$1,484.00 |
| Mileage | \$17.88 per loaded mile |
| Treatment - Non-Transport | \$200.00 |
| Advanced Life Support Disposables | \$100.00 |
| Basic Life Support Disposables | \$60.00 |
| Oxygen | \$50.00 |
| Intravenous Access Supplies | \$50.00 |

| ANIMAL SERVICES CENTER | |
|--|-------------------------------------|
| Item | FY26 Fee |
| Intake Fee | \$40.00 |
| Board for first 14 days | \$5.00 per day |
| Board for each day beyond 14 days | \$20.00 per day |
| Board for animals being held with pending court cases for first 14 days | \$5.00 per day |
| Board for animals being held with pending court cases beyond 14 days | \$20.00 per day |
| Large Animal / Livestock | As charged by outside vendor |
| Large Animal / Livestock Transport (8:00 AM - 11:00 PM) | \$125 per trip |
| Large Animal / Livestock Transport (11:01 PM - 7:59 AM) | \$150 per trip |
| Large Animal / Livestock Boarding | \$15 per day |
| Adoption Male Dogs (Includes microchip , vaccines and spay/neuter) | \$90.00 |
| Adoption Female Dogs (Includes microchip , vaccines and spay/neuter) | \$90.00 |
| Adoption Female Cats (Includes microchip , vaccines and spay/neuter) | \$90.00 |
| Adoption Male Cats (Includes microchip , vaccines and spay/neuter) | \$75.00 |
| Transfer Fee for Approved Rescue Organizations (Includes vaccines / HW test / FELV & FIV test) | \$0.00 |
| Spay or Neuter Surgery for Approved Rescues | As charged by outside vendor |
| Microchip Voucher | \$35.00 \$40.00 |
| Rabies Voucher (Dog, Cat and Ferret) | \$10.00 \$15.00 |
| Canine Rabies Vaccine | \$10.00 \$15.00 |
| Feline Rabies Vaccine | \$10.00 \$15.00 |
| Ferret Rabies Vaccine | \$10.00 \$15.00 |
| Canine Bordetella Vaccine | \$5.00 |
| Canine Parvo & Distemper Vaccine | \$5.00 |
| Canine Flu Vaccine | \$5.00 |
| Feline FVRCP Vaccine | \$5.00 |
| Canine Heartworm Test | \$15.00 |
| Canine Parvo Test | \$15.00 |
| Feline FIV/FELV/HW Test | \$15.00 |

ECONOMIC AND PHYSICAL DEVELOPMENT

| SOIL & WATER | |
|--|--------------------|
| Item | FY26 Fee |
| Classes / Clinics / Programs (Educator Participants) | \$5.00 - \$50.00 |
| Classes / Clinics / Programs (Individual Participants) | \$5.00 - \$50.00 |
| Partner Organization (per event) - 1 day or less | \$50.00 - \$150.00 |
| Partner Organization (per event) - 2 or more days | \$50.00 - \$250.00 |
| Post Driver Package - Rental Fee (Days 1 through 4) | \$50.00 per day |
| Post Driver Package - Rental Fee (Day 5 and beyond) | \$60.00 per day |
| Post Driver Package - Cleaning Fee | \$25.00 |

| PLANNING | |
|--|----------------------------------|
| Item | FY26 Fee |
| Land Development Code | \$25.00 |
| Copies produced outside the Planning Department | As charged by outside vendor |
| 2045 Comprehensive Plan | \$25.00 |
| Minor or Special Subdivision Review | \$50.00 |
| Minor or Special Subdivision Re-review (each review) | \$10.00 |
| Major Subdivision Review | |
| Master Plan | \$100.00 |
| Development Plan | \$100.00 |
| Combined Master and Development Plan | \$200.00 |
| Final Plat/Plan | \$100.00 |
| Revised Plan/Plat Review with no substantive/major changes | \$40.00 |
| Road Re-inspection (each re-inspection) | \$25.00 |
| Non-Standard Subdivision Plat Review (first review) | \$50.00 |
| Non-Standard Subdivision Plat Re-review (each re-review) | \$10.00 |
| Improvement Guarantee | \$175.00 |
| Extension Fee for Improvement Guarantee | \$175.00 |
| Rezoning (Map Amendment) Application Fee | \$400.00 \$450.00 |
| Conditional Zoning Application Fee | \$800.00 \$1,000.00 |
| Vested Rights Application (Statutory) | \$400.00 |
| Vested Rights Application (Common Law) | \$50.00 |
| Land Development Code Text Amendment Application Fee | \$400.00 |
| Appeal to Board of Adjustment | Advertising fees only |
| Variance | \$200.00 |
| Right of Way Closure (Property Addressing) | \$450.00 |
| Road Name - Change Request (Property Addressing) | \$150.00 |

| CODE ENFORCEMENT | |
|--|-----------------------|
| Item | FY26 Fee |
| Zoning Permit (New or Renewal)-Residential | \$50.00 |
| Zoning Permit (New or Renewal)-Commercial | \$115.00 |
| Pre-Existing Lot Determination | \$20.00 |
| Special Use Permit (including amendments) | \$200.00 |
| Major Site Plan | \$100.00 |
| Variance | \$200.00 |
| Land Development Code | \$25.00 |
| Appeal to Zoning Board of Adjustment | Advertising fees only |
| Watershed Permit (if grading is less than 1 acre) | \$20.00 |
| AMH Program Removal Fees (sliding scale based on income) | TBD |

| SITE DEVELOPMENT AND SEDIMENTATION CONTROL | |
|--|---|
| Item | FY26 Fee |
| Plan Review | \$200.00/plan |
| Plan Review - Revisions (increases the amount of land disturbance after initial plan has been approved) | \$200.00/Plan |
| Land Disturbance - (disturbance >1 acre) | \$300.00/acre or any portion of an acre |
| Land Disturbance – (disturbance 1/2 acre (21,780 SF) or more and slopes of 16% (7.2 degrees) to 25% (11.25 degrees) in its natural state. | \$300.00/acre or any portion of an acre |
| Land Disturbance – (disturbance 1/4 acre (10,890 SF) or more and slopes of over 25% (11.25 degrees) in its natural state. | \$300.00/acre or any portion of an acre |
| Single Family Lot in a residential, or common plan of development that is less than one acre. | \$100.00/lot |
| Brush Removal Permit (Unincorporated areas only) | \$100.00/acre or any portion of an acre |
| Beginning work without permit (Double permit fee) | (varies) |
| Transfer of Permits | \$200.00 |
| Trip Charge (when a complaint warrants repairs or permits) | \$50.00 per trip |
| Appeal | Advertising Fees Only |
| Stormwater Phase II Post Construction Runoff | |
| New Stormwater Phase II Post Construction Runoff permit or major modification – 0 or 1 Stormwater Control Measures (SCMs) | \$1,000.00 |
| New Stormwater Phase II Post Construction Runoff permit or major modification – 2 SCMs | \$1,250.00 |
| New Stormwater Phase II Post Construction Runoff permit or major modification – 3 SCMs | \$1,750.00 |
| New Stormwater Phase II Post Construction Runoff permit or major modification – 4 or more SCMs | \$2,250.00 |
| Minor modification | \$250.00 |
| Renewal or transfer | \$750.00 |
| Trip charge (when a complaint warrants repairs or permits) | \$50.00 per trip |
| Appeals | Advertising fees only |
| Flood Damage Prevention Ordinance | |
| Transfer of Permits | \$505.00 |
| Flood Development Permit for property in the Floodway | \$500.00 plus expenses |
| Flood Development Permit for property in the Floodway (Revisions) | \$250.00 plus expenses |
| Flood Development Permit for property located only in the 1% (100 year) special flood hazard area. | \$100.00 |
| Flood Development Permit for property located only in the 1% (100 year) special flood hazard area. (Revision) | \$50.00 |
| Flood Development Fill Permit (up to 20% of SFHA) | \$100.00 (does not include floodplain development permit) |
| Special Fill Permit (over 20% fill with required "No Impact" Certification. (Public Hearing Required) | \$500.00 plus expenses (does not include floodplain development permit) |
| Variance (Public Hearing Required) | \$200.00 |
| Trip charge (when a complaint warrants repairs or permits) | \$50.00 per trip |
| Appeal | Advertising fees only |

| Watershed Fees | |
|--|-----------------------|
| Watershed Use Permit (New) (High Density) if grading exceeds (1) one acre | \$505.00 |
| Watershed Use Permit (New) (Low Density) if grading exceeds (1) one acre | \$250.00 |
| Redevelopment (High Density) when project adds additional impervious surface (5000 SF or more) | \$505.00 |
| Redevelopment (Low Density) when project adds additional impervious surface (5000 SF or more) | \$250.00 |
| Trip charge (when a complaint warrants repairs or permits) | \$50.00 per trip |
| Appeal | Advertising fees only |

HUMAN SERVICES

| HEALTH DEPARTMENT | |
|--|------------------------------|
| Item | FY26 Fee |
| 1005F ASTHMA SYMPTOMS EVALUATED | \$0.00 |
| 10060 INCISION & DRAINAGE ABCESS/SIMPLE SINGLE LESION | \$77.00 \$80.00 |
| 10120 FOREIGN BODY REMOVAL, SKIN | \$175.00 \$181.00 |
| 11106 INCISIONAL BIOPSY OF SKIN, SINGLE | \$145.00 \$150.00 |
| 11107 INCISIONAL BIOPSY OF SKIN, EACH ADDITIONAL LESION | \$72.00 \$75.00 |
| 11421 EXCISION LESION | \$145.00 \$150.00 |
| 11981 INSERTION, NON-BIODEGRADABLE DRUG DELIVERY IMPLANT | \$189.00 \$195.00 |
| 11982 REMOVAL, NON-BIODEGRADABLE IMPLANT | \$239.00 \$247.00 |
| 11983 REMOVAL W/ REINSERTION, NON-BIODEGRADABLE IMPLANT | \$290.00 \$299.00 |
| 16000 INITIAL TREATMENT FIRST DEGREE BURN | \$121.00 \$125.00 |
| 16020 CLEAN AND DEBRIDE BURN | \$137.00 \$142.00 |
| 17110 DSTRUCTION BENIGN LESIONS UP TO 14 | \$261.00 \$269.00 |
| 2016F ASTHMA SYMPTOMS EVALUATED - REPORT ONLY | \$0.00 |
| 36000 INTRODUCTION NEEDLE/CATHETER VEIN | \$64.00 \$66.00 |
| 36415 ROUTINE VENIPUNCTURE | \$18.00 \$19.00 |
| 36416 CAPILLARY BLOOD DRAW | \$12.00 \$13.00 |
| 4015F PERSISTENT ASTHMA LONG TERM CTRL MED - REPORT ONLY | \$0.00 |
| 46900 DESTROY LESIONS ANAL, CHEMICAL | \$254.00 \$262.00 |
| 46916 DESTROY LESIONS ANAL, CRYO | \$254.00 \$262.00 |
| 46924 DESTROY LESION ANAL EXTENSIVE | \$254.00 \$262.00 |
| 54050 DESTROY LESION PENIS, CHEMICAL | \$254.00 \$262.00 |
| 54056 DESTROY LESION PENIS, CRYO | \$254.00 \$262.00 |
| 54060 DESTROY LESION PENIS, SIMPLE | \$254.00 \$262.00 |
| 54065 DESTROY LESION PENIS, EXTENSIVE | \$254.00 \$262.00 |
| 56420 I&D OF BARTHOLINS GLAND ABSCESS | \$233.00 \$240.00 |
| 56405 I&D OF VULVA OR PERINEAL ABSCESS | \$233.00 \$240.00 |
| 56501 DESTROY VULVA LESIONS SIMPLE | \$254.00 \$262.00 |
| 56605 BIOPSY VULVA/PERINEUM 1 LES SPX | \$142.00 \$147.00 |
| 57061 DESTROY VAG LESIONS SIMPLE | \$254.00 \$262.00 |
| 57065 DESTROY VAG LESIONS EXTENSIVE | \$254.00 \$262.00 |
| 57170 FP FITTING OF DIAPHRAGM/CAP | \$149.00 \$154.00 |
| 57452 COLPO W/O CERVICAL BIOPSY OR ECC | \$275.00 \$284.00 |
| 57454 COLPO W/ CERVICAL BIOPSY & ECC | \$409.00 \$422.00 |
| 57455 COLPO W/ CERVICAL BIOPSY | \$374.00 \$386.00 |
| 57456 COLPO W/ ECC ONLY | \$343.00 \$354.00 |
| 57505 ENDOCERVICAL CURRETAGE (ECC ONLY) | \$191.00 \$197.00 |
| 58300 FP INSERT IUD DEVICE | \$273.00 \$282.00 |
| 58301 FP REMOVE IUD DEVICE | \$239.00 \$247.00 |
| 59025 TC FETAL NON-STRESS TEST | \$39.00 \$41.00 |
| 59025 FETAL NON-STRESS TEST | \$39.00 \$41.00 |

| | | |
|--|-----------------------|---------------------|
| 59425 ANTEPARTUM CARE ONLY, 4-6 VISITS | \$1,162.00 | \$1,197.00 |
| 59426 ANTEPARTUM CARE ONLY, 7 OR MORE VISITS | \$2,050.00 | \$2,112.00 |
| 59430 POSTPARTUM CARE ONLY | \$438.00 | \$452.00 |
| 69209 REMOVE IMPACTED EAR WAX, IRRIGATION ONLY | | \$0.00 |
| 69210 REMOVE IMPACTED EAR WAX, INSTRUMENTATION | \$122.00 | \$126.00 |
| 76801 OB US < 14 WKS TRANSABDOMINAL SINGL FETUS | \$158.00 | \$163.00 |
| 76805 OB US >= 14 WKS TRANSABDOMINAL SNGL FETUS | \$253.00 | \$261.00 |
| 76815 OB US LIMITED FETUS FOR AFI PLACENTA FETAL POSITION | \$183.00 | \$189.00 |
| 76816 OB US FOLLOW-UP TRANSABDOMINAL | \$158.00 | \$163.00 |
| 76817 OB US TRANSVAGINAL | \$158.00 | \$163.00 |
| 76818 OB US BPP W/ NST | \$158.00 | \$163.00 |
| 76830 GYN US, TRANSVAGINAL | \$158.00 | \$163.00 |
| 80061 LIPID PANEL | | \$61.00 |
| 81001 URINALYSIS AUTO W/ MICROSCOPY | | \$23.00 |
| 81003 URINALYSIS AUTOMATED W/O MICROSCOPY | | \$11.00 |
| 81025 URINE PREGNANCY TEST | | \$0.00 |
| 82270 FOBT, GUAIAAC, COLON CA SCR | | \$14.00 |
| 82947 GLUCOSE , FASTING, RANDOM | | \$13.00 |
| 82950 GTT, GLUCOSE TOLERANCE TEST, 1 SPEC, 1 HR, PP | | \$18.00 |
| 82951 GTT, 2 HR, 3 SPEC | | \$42.00 |
| 83036 HGB A1C GLYCOSOLATED HEMOGLOBIN TEST | \$20.00 | \$24.00 |
| 83655 LEAD SCR | | \$24.00 |
| 85018 HGB | | \$14.00 |
| 85027 COMPLETE CBC AUTOMATED | | \$30.00 |
| 86580 (TST) TB INTRADERMAL TEST | | \$14.00 |
| 87081 CULTURE SCREEN ONLY, GC | | \$66.00 |
| 87171 PINWORM EXAM | | \$11.00 |
| 87205 SMEAR GRAM STAIN | | \$15.00 |
| 87210 SMEAR WET MOUNT SALINE/INK | | \$15.00 |
| 87491 CHLAMYDIA DNA AMP PROBE PCR (FLAT FEE/PT CHOICE) | | \$15.00 |
| 87591 N. GONORRHOAE DNA AMP PROB PCR (FLAT FEE/PT CHOICE) | | \$15.00 |
| 87880 STREP A ASSAY, RAPID STREP | | \$17.00 |
| 90380 BEYFORTUS RSV MONOCLONAL ANTIBODY (Infants 0-24 mo.) | \$495.00 | \$460.00 |
| 90460 IMM ADMIN, PROVIDER COUNSELING | \$28.00 | \$29.00 |
| 90461 IMM ADMIN EA ADDITIONAL VACC OR TOXOID COMPONENT | \$21.00 | \$22.00 |
| 90471 IMMUNIZATION ADMIN | \$27.00 | \$28.00 |
| 90472 IMMUNIZATION ADMIN EACH ADD | \$18.00 | \$19.00 |
| 90473 IMMUN ADMIN ORAL/NASAL W INJECTION | \$18.00 | \$19.00 |
| 90474 IMMUN ADMIN ORAL/NASAL W INJECTION | \$18.00 | \$19.00 |
| 90480 COVID ADMIN FEE | | \$29.00 |
| 90619 MENGOCOCCAL VACCINE (MENQUADFI) | \$112.00 | \$122.00 |
| 90620 MENINGITITS B VACCINE (BEXSERO) | \$198.00 | \$211.00 |
| 90632 HEP A VACCINE ADULT IM (VAQTA/HAVRIX) | \$69.00 | \$75.00 |
| 90633 HEP A VACCINE PED/ADOL IM 2 DOSE | \$31.00 | \$33.00 |
| 90636 HEP A-HEP-B (TWINRIX) | \$106.00 | \$115.00 |
| 90648 HIB (ACT HIB) | | \$12.00 |
| 90651 H PAPILOMA 9 VACC 3 DOSE IM | \$287.00 | \$307.00 |
| 90656 INFLUENZA TRIVALENT | | \$20.00 |
| 90660 FLU VACCINE, INTRANASAL, TRIVALENT | | \$23.00 |
| 90661 FLU VACCINE PRESERVE FREE, HIGH DOSE, TRIVALENT | | \$68.00 |
| 90662 FLU VACCINE PRESERVE FREE, HIGH DOSE | | \$63.00 |
| 90670 PNEUMOC CONJUGATE, 13VALENT, IM PR | | \$270.00 |
| 90675 RABIES VACCINE (RABAVERT) | \$354.00 | \$436.00 |
| 90677 PNEUMOC CONJUGATE, 20 VALENT, PCV 20 | \$303.00 | \$267.00 |

| | |
|--|------------------------------|
| 906789 GSK AREXY RSV VACCINE FOR ADULTS 60+ | \$275.00 |
| 906798 PFIZER RSV VACCINE FOR PREGNANT WOMEN | \$269.00 \$297.00 |
| 90681 ORAL NASAL ROTOVIRUS, 2 DOSE | \$131.00 \$140.00 |
| 90686 FLU VACCINE, QUAD, IM >36m | \$19.00 |
| 90691 TYPHOID VACCINE IM | \$96.00 \$90.00 |
| 90696 DTaP-IPV (KINRIX) | \$55.00 |
| 90697 Dtap/Hib/IPV/HepB 6wks-4yr Vaxelis | \$131.00 \$142.00 |
| 90698 DTAP-HIB-IP VACCINE (PENTACEL) IM | \$71.00 \$74.00 |
| 90700 DTAP VACCINE <7 YRS IM | \$24.00 |
| 90707 MMR VACCINE SC | \$90.00 \$97.00 |
| 90713 POLIOVIRUS IPV SC/IM | \$26.00 \$30.00 |
| 90714 TD VACCINE NO PRSRV >= 7 IM | \$29.00 \$32.00 |
| 90715 TDAP VACCINE > 7 IM (ADACEL) | \$41.00 |
| 90716 VARICELLA ANTIBODY VACCINE | \$160.00 \$183.00 |
| 90717 YELLOW FEVER VACCINE SC | \$150.00 \$175.00 |
| 90723 HEP B-IPV-DTAP VACCINE IM (PEDIARIX) | \$70.00 \$75.00 |
| 90732 PNEUMOCOCCAL PPSV23 VACCINE | \$118.00 \$120.00 |
| 90734 MENINGOCOCCAL VACCINE IM | \$131.00 \$140.00 |
| 90738 ENCEPHALITIS VACCINE SC | \$365.00 \$335.00 |
| 90744 HEP B VACC PED/ADOL 3 DOSE IM | \$19.00 |
| 90746 HEP B VACC ADULT IM (ENERGIX) | \$48.00 \$52.00 |
| 90750 HERPES ZOSTER VACCINE SHINGIRX AGE 50 AND OLDER | \$198.00 \$217.00 |
| 90791 PSYCHIATRIC DIAG EVAL NO MEDICAL | \$373.00 \$385.00 |
| 90832 PSYCHOTHERAPY 30 MIN | \$163.00 \$168.00 |
| 90834 PSYCHOTHERAPY 45 MIN | \$243.00 \$251.00 |
| 90837 PSYCHOTHERAPY 60 MIN | \$323.00 \$333.00 |
| 90846 FAMILY PSYCH W/O PATIENT | \$277.00 \$286.00 |
| 90847 FAMILY PSYCH W/PATIENT | \$267.00 \$276.00 |
| M0201 COVID-19 Vaccine Administration in Home | \$38.00 \$40.00 |
| 91318 PFIZER COVID-19 ages 6m-4yrs | \$57.00 |
| 91319 PFIZER COVID-19 ages 5 yrs-11yrs | \$76.00 |
| 91320 PFIZER COVID-19 ages 12+ | \$113.00 \$136.00 |
| 91321 MODERNA COVID-19 ages 6m-11yrs | \$123.00 |
| 91322 MODERNA COVID-19 ages 12+ | \$131.00 |
| 92551 PURE TONE HEARING TEST AIR | \$27.00 \$28.00 |
| 92567 TYMPANOMETRY | \$49.00 \$51.00 |
| 94010 BREATHING CAPACITY TEST | \$95.00 \$98.00 |
| 94060 SPIROMETRY W BRONCHODILATION | \$328.00 \$338.00 |
| 94640 AIRWAY INHALATION TREAT | \$37.00 \$39.00 |
| 94664 EVALUATE PT USE OF INHALER | \$37.00 \$39.00 |
| 94760 MEASURE BLOOD OXYGEN LEVEL | \$10.00 \$11.00 |
| 94761 NONINVASIVE EAR/PULSE OXIMETRY - MULTIPLE | \$10.00 \$11.00 |
| 96101 PSYCH TESTING BY PSYCH/PHYS | \$109.00 \$113.00 |
| 96110 DEVELOPMENTAL TEST LIMITED, ASQ, PEDS | \$17.00 \$18.00 |
| 96127 BEHAV ASSMT W/ SCORE & DOCD /STAND INSTRU | \$17.00 \$18.00 |
| 96152 HBI INTERVENE HLTH/BEHAVE INDIV | \$0.00 |
| 96160 ADMIN PT-FOCUSED HEALTH RISK INSTRUM | \$26.00 \$27.00 |
| 96161 ADMIN CAREGIVER-FOCUSED HEALTH RISK INSTRUM | \$26.00 \$27.00 |
| 96360 HYDRATION IV INFUSION, INT | \$118.00 \$122.00 |
| 96361 HYDRATION IV INFUSION, ADDED | \$37.00 \$39.00 |
| 97802 MEDICAL NUTRITION INDIV IN | \$51.00 \$53.00 |
| 97803 MED NUTRITION INDIV SUBSEQ | \$44.00 \$46.00 |
| 97804 MEDICAL NUTRITION THER, GROUP | \$44.00 \$46.00 |
| 98960 EDUCATION & TRAINING SELF MGNT NON-PHYSICIAN | \$0.00 |

| | |
|--|------------------------------|
| 99000 HANDLING FEE | \$10.50 \$11.00 |
| 99173 VISUAL ACUITY SCREEN | \$29.40 \$31.00 |
| 99177 VISUAL ACUITY AND AMBLYOPIA, INSTRUMENT-BASED | \$29.40 \$31.00 |
| 99188 DENTAL FLUORIDE VARNISH APPLICATION, PRI INS | \$95.55 \$99.00 |
| 99201 OFFICE/OUTPATIENT VISIT NEW, LEVEL I | \$114.45 \$118.00 |
| 99202 OFFICE/OUTPATIENT VISIT NEW, LEVEL II approximately 15 mins | \$176.40 \$182.00 |
| 99203 OFFICE/OUTPATIENT VISIT NEW, LEVEL III approximately 30 minutes | \$258.30 \$267.00 |
| 99204 OFFICE/OUTPATIENT VISIT NEW, LEVEL IV approximately 45 mins | \$400.05 \$413.00 |
| 99205 OFFICE/OUTPATIENT VISIT NEW, LEVEL V approximately 60 mins | \$500.85 \$516.00 |
| 99211 OFFICE/OUTPATIENT VISIT, EST LEVEL I | \$114.45 \$118.00 |
| 99212 OFFICE/OUTPATIENT VISIT, EST LEVEL II approximately 10 mins | \$123.90 \$128.00 |
| 99213 OFFICE/OUTPATIENT VISIT, EST LEVEL III approximately 20 mins | \$174.30 \$180.00 |
| 99214 OFFICE/OUTPATIENT VISIT, EST LEVEL IV approximately 30 mins | \$234.15 \$242.00 |
| 99215 OFFICE/OUTPATIENT VISIT, EST LEVEL V approximately 40 mins | \$357.00 \$368.00 |
| 99381 INIT PREV, NEW PT, INF | \$305.55 \$315.00 |
| 99382 INIT PREV NEW PT, 1-4 YRS | \$326.55 \$337.00 |
| 99383 INIT PREV, NEW PT, 5 -11 YRS | \$326.55 \$337.00 |
| 99384 INIT PREV, NEW PT, 12-17 YRS | \$347.55 \$358.00 |
| 99385 INIT PREV, NEW PT, 18-20 YRS | \$291.90 \$301.00 |
| 99386 INIT PREV, NEW PT, ≥ 40 YRS | \$333.90 \$344.00 |
| 99391 PREV VISIT EST PT, INF | \$262.50 \$271.00 |
| 99392 PREV VISIT EST PT, AGE 1-4 | \$291.90 \$301.00 |
| 99393 PREV VISIT EST PT, AGE 5-11 | \$291.90 \$301.00 |
| 99394 PREV VISIT EST PT, AGE 12-17 | \$291.90 \$301.00 |
| 99395 PREV VISIT EST PT, AGE 18-39 | \$248.85 \$257.00 |
| 99396 PREV VISIT EST PT, AGE 40-64 | \$275.10 \$284.00 |
| 99401 PREV COUN, 15 m | \$34.65 \$36.00 |
| 99402 PREV COUN, 30 m | \$68.25 \$71.00 |
| 99403 PREV COUN, 45 m | \$100.80 \$104.00 |
| 99404 PREV COUN, 60 m | \$132.30 \$137.00 |
| 99406 BEHAVIOR CHANGE SMOKING 3 - 10 MIN | \$30.45 \$32.00 |
| 99407 SMOKING & TOBACCO USE CESSATION COUNSELING VISIT; INTENSI | \$59.85 \$62.00 |
| 99408 ALCOHOL/SUBST (NOT TOBACCO) SCR & COUN 15-30 MIN | \$46.20 \$48.00 |
| 99409 ALCOHOL/SUBST (NOT TOBACCO) SCR/COUN >30 MIN | \$90.30 \$94.00 |
| 99417 PROLONGED SERVICES PER 15 MINS | \$76.65 \$79.00 |
| 99474 PROVIDER EVAL OF HOME BP READINGS | \$15.00 \$16.00 |
| 99491 CHRONIC CARE MGMT SVS 30 MIN PROVIDER | \$76.65 \$79.00 |
| 99501 HOME VISIT POSTNATAL | \$318.15 \$328.00 |
| 99502 HOME VISIT NB CARE | \$318.15 \$328.00 |
| D0145 DENTAL EDUCATION | \$63.00 \$65.00 |
| D1206 TOPICAL FLUORIDE VARNISH <42 MOS | \$29.00 \$30.00 |
| G0008 ADMINISTRATION FLU VACC, MEDICARE | \$28.00 \$29.00 |
| G0009 ADMINISTRATION PNEUM VACC, MEDICARE | \$28.00 \$29.00 |
| G0010 ADMINISTRATIVE HEP B VACC, MEDICARE | \$28.00 \$29.00 |
| G0108 DIABETES SELF MGNT TRAINING, 30 M/ UNIT | \$49.00 \$51.00 |
| G0109 DIABETES SELF-MGNT TR, GROUP , 30M/UNIT | \$42.00 \$44.00 |
| G2011 ALCOHOL/SUBST SCR & COUN 5-14 MIN | \$30.00 \$31.00 |
| G2012 BRIEF (5-10 MIN) VIRTUAL OR PHONE COMMUNICATION WITH PROVIDER, NON-E&M | \$18.00 \$19.00 |
| G2023 COVID-19 SPECIMEN COLLECTION | \$18.00 \$19.00 |
| H0033 ORAL MEDICATION ADM DOT | \$0.00 |
| HCFE1 FOREIGN TRAVEL CONSULT | \$52.00 \$75.00 |
| HCFE1A FOREIGN TRAVEL CONSULT Ea additional greater than 2 | \$30.00 |
| HCFE2 PRESCRIPTION FEE, MALARIA | \$11.00 |

| | |
|--|------------------------------|
| HCFE3 YELLOW FEVER VACCINE, ADMIN SITE FEE | \$11.00 |
| J0561 UD BICILLIN L.A. 100,000 IU PER UNIT | \$0.00 |
| J0561 BICILLIN L.A. 100,000 IU PER UNIT | \$266.00 \$310.00 |
| J0696 UD CEFTRIAXONE SODIUM, ROCEPHIN, INJ, 250 MG/UNIT | \$0.00 |
| J0696 CEFTRIAXONE SODIUM, ROCEPHIN, INJ, 250 MG/UNIT | \$1.00 |
| J1050 UD MEDROXYPROGESTERONE INJ 150 MG (DEPO PROVERA) | \$11.00 \$7.00 |
| J2790 RHO D IMMUNE GLOBULIN, HUMAN, FULL DOSE, 300 MCG | \$56.00 \$59.00 |
| J7050 INFUSION, NORMAL SALINE, 250 cc = 4 UNITS | \$11.00 |
| J7297 UD IUD LILETTA | \$93.00 |
| J7298 UD IUD, MIRENA | \$209.00 \$378.00 |
| J7300 UD INTRAUT COPPER CONTRACEPTIVE, PARAGARD | \$294.00 \$299.00 |
| J7301 UD LEVONORGESTREL IU CONTRACEPTIVE, SKYLA | \$548.00 |
| J7307 UD IMPLANTABLE HORMONE DELIVERY DEVICE, NEXPLANON | \$545.00 \$551.00 |
| J7613 ALBUTEROL, INHALATION SOLUTION, UNIT DOSE 1 MG = 3 UNITS | \$0.00 \$1.00 |
| J8499 UD ORAL PRESCRIPTION DRUG NON CHEMO (Flagyl, Doxycycline) | \$0.00 |
| J8499 ORAL PRESCRIPTION DRUG NON CHEMO (Diflucan) | \$1.00 |
| LU102 COMPLETION OF RECORD OF TB SCREEN, DHHS 3405 | \$14.00 |
| Q0144 UD AZITHROMYCIN ORAL | \$0.00 |
| S0280 PMH RISK SCREEN | \$69.00 |
| S0281 PMH POST-PARTUM INCENTIVE | \$172.00 \$210.00 |
| S4993 FP Contraceptive Pills | \$0.00 |
| S5000 UD FP ADMINISTER BRAND NAME RX DRUG ELLA | \$17.00 \$20.00 |
| S5000 UD FP ADMINISTER BRAND NAME RX DRUG PLAN B | \$1.00 |
| S5000 FP ADMINISTER BRAND NAME RX DRUG ELLA | \$37.00 |
| S5000 FP ADMINISTER BRAND NAME RX DRUG PLAN B | \$11.00 \$7.00 |
| S9445 PATIENT EDUC, NOT OTHERWISE CLASSIFIED (FT) PER UNIT | \$60.00 \$62.00 |
| T1001 NURSING ASSESSMENT/EVALUATION SNHV/ VISIT | \$118.00 \$122.00 |
| T1002 RN ASSESSMENT, TB, PER UNIT, 15 MIN = 1 UNIT, UP TO 60 UNITS | \$87.00 \$90.00 |
| 87426 NOVEL CORONAVIRUS ANTIGEN TESTING | \$39.00 |
| 87635 CORONAVIRUS DISEASE (COVID-19), AMPLIFIED PROBE TECHNIQUE (Abbott, Cepheid) | \$55.00 |
| 0241U CEPHEID 4PLEX INFLUENZA A, INFLUENZA B, RSV, SARS COV-2 | \$143.00 |
| 96156 HEALTH BEHAVIOR ASSESSMENT, OR RE ASSESSMENT | \$212.00 \$219.00 |
| 96158 HEALTH BEHAVIOR INTERVENTION, INDIVIDUAL, FACE TO FACE, INITIAL 30 MINUTES | \$106.00 \$110.00 |
| 96159 HEALTH BEHAVIOR INTERVENTION, INDIVIDUAL, FACE TO FACE, EACH ADDITIONAL 15 MINUTES | \$53.00 \$55.00 |
| 90853 GROUP THERAPY 45-60 Mins | \$35.00 \$37.00 |
| 98966 TELEPHONE ASSESSMENT AND MANAGEMENT VISIT FOR EST. PTS 5-10 MIN | \$18.00 \$19.00 |
| 98967 TELEPHONE ASSESSMENT AND MANAGEMENT VISIT FOR EST. PTS 11-20 MIN | \$18.00 \$19.00 |
| 98968 TELEPHONE ASSESSMENT AND MANAGEMENT VISIT FOR EST. PTS 21-30 MIN | \$57.00 \$59.00 |
| 99421 ONLINE/DIGITAL E&M PROVIDER VISIT FOR EST. PTS 5-10 MIN | \$18.00 \$19.00 |
| 99422 ONLINE/DIGITAL E&M PROVIDER VISIT FOR EST. PTS 11-20 MIN | \$37.00 \$39.00 |
| 99423 ONLINE/DIGITAL E&M PROVIDER VISIT FOR EST. PTS >20 MINS | \$57.00 \$59.00 |
| 99441 TELEPHONE E&M PROVIDER VISIT FOR EST PTS 5-10 MIN | \$18.00 \$19.00 |
| 99442 TELEPHONE E&M PROVIDER VISIT FOR EST PTS 11-20 MIN | \$37.00 \$39.00 |
| 99443 TELEPHONE E&M PROVIDER VISIT FOR EST PTS >20 MINS | \$57.00 \$59.00 |
| 87801 COMBINED GC/CT TESTING, ONSITE | \$70.00 |

| ENVIRONMENTAL HEALTH DEPARTMENT | |
|--|------------|
| Item | FY26 Fee |
| On-Site Wastewater Systems | |
| 0-3000 gallons/day Wastewater System Improvement Permit/Construction Authorization | \$1,000.00 |
| 3000+ gallons/day Wastewater System Improvement Permit/Construction Authorization | \$1,000.00 |
| Private Permit Options (a2, a3, a5) Improvement Permit/Construction Authorization | \$400.00 |
| Private Engineered Option Permit (EOP) or Authorized On-Site Wastewater Evaluator (AOWE) Permit Submission | \$35.00 |
| Pre -Existing System Wastewater System Inspection | \$100.00 |
| Wastewater System Permit Revisions | \$250.00 |
| Water Samples | |
| Bacteriological (Coliform) | \$50.00 |
| Nitrate/Nitrite | \$50.00 |
| Chemical (Full Inorganic Panel), Petroleum, Pesticide (each) | \$100.00 |
| New Well Inspection Permits | \$350.00 |
| Existing Well Permit Change | \$150.00 |
| State Required Fees for Water Analysis for New Wells | \$130.00 |
| Public Swimming Pool Permits | |
| Single Pool | \$100.00 |
| Multiple Pools | \$200.00 |
| Food and Lodging | |
| Plan Review (Food and Lodging) | \$250.00 |
| Temporary Food Stand Permit/ Limited Food Service | \$75.00 |
| Permits - Per Tattoo Artist | \$75.00 |

| DEPARTMENT OF SOCIAL SERVICES | |
|---|-------------------------------------|
| Item | FY26 Fee |
| Home Study in civil child custody cases | \$375.00 per home |
| Visitation supervision, testimony, monitoring, scheduling and related activities in civil child custody cases | \$50.00 per hour |
| Adoption Confidential Intermediary Services | |
| Initial Consultation | No Charge |
| Initial Search | \$375.00 |
| Extended Search | \$50.00 per hour |
| Facilitation Services | \$50.00 per hour |
| Child Support | |
| Application Fee (based on income/not currently receiving public assistance) | \$10.00 - \$25.00 |
| Genetic Testing for Non-Custodial Parents (based on "per person") | on-site \$21.00 off-site \$42.00 |

CULTURAL AND RECREATION

| LIBRARY | |
|----------------------------------|--------------------------------|
| Item | FY26 Fee |
| Card Fee for Non Resident | \$30.00 per year |
| Internet Fee For Non Card Holder | \$1.00 week (3 sessions daily) |
| Library Card Replacement | \$2.00 |
| Printing Costs | |
| Proctoring Fee | \$20.00 |
| Book Sales for Author Events | At Cost |

| PARKS AND RECREATION | |
|--|-----------------------------------|
| Item | FY26 Fee |
| Youth Sports | |
| Youth Sports Leagues/Clinics/Classes (Individual participants) | \$5.00 - \$95.00 |
| Youth Camps | |
| Half Day/Multi Day | \$35.00 - \$160.00 |
| Full Day/Multi Day | \$70.00 - \$210.00 |
| Day Trips | \$25.00 - \$120.00 |
| Adult Sports | |
| Adult Sports Leagues/Clinics/Classes (Individual participants) | \$5.00 - \$95.00 |
| Adult Softball (Team Fee) | \$360.00 - \$625.00 |
| General Programs/Events | |
| Classes/Clinics/Programs (individual participants) | \$1.00 - \$95.00 |
| Special Event Fees | \$1.00 - \$55.00 |
| Contracted Classes/Clinics/Programs/Certifications | \$1.00 - \$550.00 |
| Facility Rental Fees | |
| Small Shelter: Half Day Rental | \$40.00 |
| Large Shelter: Half Day Rental | \$50.00 |
| Add additional hours (per hour rate) | \$10.00 |
| Community Center Fee | |
| Rental Fee (4 hour period) | \$120.00 + \$125.00 security dep. |
| 2 hours or less (for meetings) | \$60.00 + \$125.00 security dep. |
| Additional hour (each additional hour) | \$30.00 |
| Athletics and Activity Center | |
| Synthetic Athletic Field - Rental fee per hour (no lights) | \$20.00 |
| Synthetic Athletic Field - Rental fee per hour (with lights) | \$35.00 |
| Dance & Fitness Room (per hour) | \$15.00 |
| Classrooms | \$1.00 per hour |
| Ballfield Rental (Includes prep of field) | |
| Per Field (full day) 1 Field Prep at Start Only | \$80.00 |
| Game Rental Per Field Per Hour | \$25.00 |
| Practice Rental Per Field Per Hour - No Prep | \$10.00 |
| Each Additional Field Prep Per Field | \$20.00 |
| Tournament Gate Fee | |
| Adults | \$8.00 per day |
| Children 6-16 years of age | \$6.00 per day |
| Children 5 years and under | Free |
| Adults 65 years of age and older | \$6.00 per day |
| Grass Field Rental (Regulation Size) | |
| Per Field, Per Day | \$80.00 per day |
| Per Hour Per Field | \$20.00 |

| Tennis Court Rental | |
|--|----------------------|
| Per Court Per Hour | \$5.00 |
| Partner Sports Organizations - Non Profit (501c3) with County Contract In Place; Per Player/Per Season | \$10.00 |
| Special Event Application Fee | \$20.00 |
| Special Event Fee | \$200.00 - \$1500.00 |
| Concession Building Rental Per Day | \$40.00 |
| Disc Golf Course Rental Per Day | \$100.00 |
| Bike Area Rental Per Day | \$100.00 |
| Dog Area Rental Per Day | \$100.00 |
| Edneyville Elementary Gymnasium | |
| Gymnasium Rental Per Hour | \$25.00 |
| Mobile Food Vending | |
| Non-refundable Application Fee | \$100.00 |
| Weekend Dates (Saturday and Sunday) - per day (requires 7-day notice) | \$50.00 |
| Weekday Dates (Monday - Friday) - per day (requires 7-day notice) | \$25.00 |

ENTERPRISE FUNDS

| SOLID WASTE | |
|---|----------------------------------|
| Item | FY26 Fee |
| Regional Transfer Station | |
| Municipal Solid Waste (MSW) | \$63.00 \$70.00/ton |
| Construction and Demolition Debris | \$63.00 \$70.00/ton |
| Clean, unpainted concrete and masonry debris | \$53.00/ton |
| Yard Debris brush ("Yard Waste" per DEQ) | \$53.00/ton |
| Bulk Debagged Leaves ("Yard Trash" per DEQ) | \$53.00/ton |
| Clean, unpainted pallets | \$53.00/ton |
| White Goods / Scrap Metal | No Charge |
| Minimum scale fee / (320 pounds or less per load) | \$10.00 |
| Bagged Single Stream Recycling (from within County) | \$0/ton |
| Loose Single Stream Recycling (from within County) | \$0/ton |
| Televisions / Monitors / Large (floor mount) Copiers | \$20.00 |
| Use of Transfer Station by Non-Solid Waste Operations | \$20.00/ton |
| Overdue Account Balances Not Paid within 60 days | 1.5% / month |
| Tires | |
| Scrap tires eligible for free disposal / 5 per year | No Charge |
| Scrap tires ineligible for free disposal | \$125.00 \$185.00/ton |
| Scrap off road tires | \$260.00 \$400.00/ton |
| Household Hazardous Waste Program Fees | |
| Pesticides/Other Household Hazardous Waste | No Charge |
| Liquid paint, gallon (Latex and Oil Based) | \$5.00/per container |
| Liquid paint, 5 gallon (Latex and Oil Based) | \$25.00 per container |
| CESQG HHW Event | Price per vendor |

| Convenience Center Recyclables for Residents of Henderson County | |
|---|------------------------|
| Bag for Bag Program (1) | Bag for Bag, No Charge |
| Household Trash (2) | Bag for Bag, No Charge |
| Recycling: Single Stream (plastic bottles/containers, corrugated cardboard; aluminum/steel cans; mixed paper) | Bag for Bag, No Charge |
| Recycling: Corrugated Cardboard | Bag for Bag, No Charge |
| Recycling: Paper | Bag for Bag, No Charge |
| Recycling: Mixed Glass (No plate glass, No ceramics, No windows) | No Charge |
| Organic Material (No glass, No Plastic) | No Charge |
| Electronics | No Charge |
| Batteries | No Charge |
| Antifreeze (5 Gal per Day) | No Charge |
| Oil & Oil Filters (5 Gal per day, 10 Filters per day) | No Charge |
| Cooking Oil (5 Gal per day) | No Charge |
| Bagged Leaves / 5 per day (must empty bags) | No Charge |
| Styrofoam | No Charge |
| Mercury products and mercury-containing devices (25 tubes/products per day) | No Charge |
| White Goods / Scrap Metal | No Charge |
| (1) Bag for Bag Program | |
| Bags of household trash may be disposed of at no charge when an equal number and sized bags of recycling are recycled | |
| (2) Household trash is trash typically generated in a residential bathroom or kitchen | |

| PUBLIC TRANSIT | |
|--|-------------------------|
| Item | FY26 Fee |
| Fixed Route Fare - Single Trip | \$0.75 Free |
| Paratransit Fare - Single Trip | \$1.50 Free |
| Discount Cash Fare for Elderly, Medicare and Persons with Disabilities | \$0.35 Free |
| Children under 12 | Free |
| Blue Ridge Community College Student or Staff | Free |
| Henderson County Public School Student | Free |
| Ticket Booklet (20 tickets) | \$10.00 Free |
| Monthly Pass (Unlimited ridership) | \$15.00 Free |

| JUSTICE ACADEMY | |
|--------------------------------|-----------------|
| Item | FY26 Fee |
| Monthly Sewer Treatment Charge | \$3,750 |

| ETOWAH SEWER | |
|-----------------------|--|
| Item | FY26 Fee |
| Residential Flat Rate | \$26.35 \$70.00 |
| Commercial Rate | \$26.35 \$70.00 + \$4.05 per 1,000 gallons |
| Reconnection Fee | \$14.99 |
| Residential Tap Fee | \$2,300 Currently, taps unavailable |
| Commercial Tap Fee | \$2,300.00 + \$6.97 per gallon over 330 gallons per day Currently, taps unavailable |

UNFUNDED BUDGET REQUESTS

DEPARTMENT**ITEM REQUESTED****COST**

| HENDERSON COUNTY PUBLIC SCHOOLS | | |
|--|-----------------|--------------|
| 115691 | Current Expense | \$ 1,250,000 |
| 115691 | Capital Expense | \$ 500,000 |
| SUBTOTAL - HENDERSON COUNTY PUBLIC SCHOOLS | | \$ 1,750,000 |

| BLUE RIDGE COMMUNITY COLLEGE | | |
|---|--------------------|--------------|
| 115692 | Operating Expenses | \$ 1,831,779 |
| SUBTOTAL - BLUE RIDGE COMMUNITY COLLEGE | | \$ 1,831,779 |

| DUES & NON-PROFITS | | |
|-------------------------------|--|------------|
| 115402 | Daniel Boone Council | \$ 5,000 |
| 115402 | NC Mock Trial Program | \$ 500 |
| 115402 | Back on Track Addiction Ministries - Expansion | \$ 100,000 |
| 115402 | Boys and Girls Club of Henderson County | \$ 30,000 |
| 115402 | First Contact Ministries | \$ 50,000 |
| 115402 | Fletcher Hospital Inc dba Advent Health Hendersonville | \$ 100,000 |
| 115402 | Henderson County Education Foundation | \$ 50,000 |
| 115402 | Hope Coalition | \$ 80,000 |
| 115402 | Interfaith Assistance Ministry | \$ 30,000 |
| 115402 | Medical Loan Closet of Henderson County | \$ 2,500 |
| 115402 | Only Hope WNC | \$ 3,000 |
| 115402 | Open Arms Crisis Pregnancy Center | \$ 10,000 |
| 115402 | Pisgah Legal Services | \$ 7,500 |
| 115402 | Safelight | \$ 10,000 |
| 115402 | The Free Clinics | \$ 80,000 |
| 115402 | The Housing Assistance Corporation | \$ 10,000 |
| 115402 | WNCSource: Community Transportation Grant Match | \$ 2,790 |
| SUBTOTAL - DUES & NON-PROFITS | | \$ 571,290 |

| HUMAN RESOURCES | | |
|----------------------------|-------------------------------------|----------|
| 115405 | Reclassification [Position #405007] | \$ 4,716 |
| 115405 | Reclassification [Position #405015] | \$ 3,920 |
| 115405 | Technology (Capital & Non-Capital) | \$ 576 |
| SUBTOTAL - HUMAN RESOURCES | | \$ 9,212 |

| ELECTIONS | | |
|----------------------|-------------------------------------|-----------|
| 115408 | Reclassification [Position #408002] | \$ 3,822 |
| 115408 | Salary Increase [Position #408001] | \$ 6,946 |
| 115408 | Reclassification [Position #408004] | \$ 4,492 |
| SUBTOTAL - ELECTIONS | | \$ 15,260 |

| TAX ASSESSOR | | |
|-------------------------|---|------------|
| 115414 | NEW Position - Customer Service Specialist | \$ 73,068 |
| 115414 | Reclassification [Position #496004] | \$ 6,048 |
| 115414 | Reclassification [Position #496007] | \$ 4,233 |
| 115414 | Salary Increase [Position #414011] | \$ 3,722 |
| 115414 | Contracted Services - BPP Auditing & Consulting | \$ 204,066 |
| SUBTOTAL - TAX ASSESSOR | | \$ 291,137 |

UNFUNDED BUDGET REQUESTS

DEPARTMENT**ITEM REQUESTED****COST**

| INFORMATION TECHNOLOGY | | |
|--|---|-------------------|
| 115422 | NEW Position - Business Analyst 2 | \$ 92,504 |
| 115422 | Reclassification [Position #422016] | \$ 2,007 |
| 115422 | Reclassification [Position #422021] | \$ 1,862 |
| 115422 | Technology for NEW Assessor Employee [Customer Service Specialist] | \$ 3,875 |
| 115422 | Technology for NEW Fire Services Employee [Assistant Fire Marshal] | \$ 8,850 |
| 115422 | Technology for NEW Code Enforcement Employee [Zoning Enforcement Officer] | \$ 3,450 |
| 115422 | Technology for NEW Recreation Employee [Park Tech 1] | \$ 1,520 |
| 115422 | Technology for NEW Recreation Employee [Mowing Tech 1] | \$ 1,520 |
| SUBTOTAL - INFORMATION TECHNOLOGY | | \$ 115,588 |

| SHERIFF | | |
|---------------------------|-------------------------------------|------------------|
| 115431 | Reclassification [Position #438010] | \$ 3,871 |
| 115431 | Ammunition | \$ 21,000 |
| 115431 | Travel & Staff Development | \$ 25,459 |
| SUBTOTAL - SHERIFF | | \$ 50,330 |

| FIRE SERVICES | | |
|---------------------------------|---------------------------------------|-------------------|
| 115434 | NEW Position - Assistant Fire Marshal | \$ 188,073 |
| 115434 | Cap Out-Equipment (DSLR Drone) | \$ 13,144 |
| SUBTOTAL - FIRE SERVICES | | \$ 201,217 |

| WELLNESS | | |
|----------------------------|---|------------------|
| 115436 | NEW Position - Nurse Practitioner [P/T] | \$ 103,009 |
| SUBTOTAL - WELLNESS | | \$ 43,429 |

| ANIMAL SERVICES | | |
|-----------------------------------|-------------------------------------|-----------------|
| 115438 | Reclassification [Position #438010] | \$ 3,629 |
| 115438 | Reclassification [Position #438010] | \$ 4,911 |
| SUBTOTAL - ANIMAL SERVICES | | \$ 8,540 |

| RESCUE SQUAD | | |
|--------------------------------|----------------------------|------------------|
| 115442 | Payments to Other Agencies | \$ 39,138 |
| SUBTOTAL - RESCUE SQUAD | | \$ 39,138 |

| CODE ENFORCEMENT | | |
|------------------------------------|---|-------------------|
| 115492 | NEW Position - Zoning Enforcement Officer | \$ 106,176 |
| SUBTOTAL - CODE ENFORCEMENT | | \$ 106,176 |

| COOPERATIVE EXTENSION | | |
|---|--------------------------------------|-----------------|
| 115495 | WNC Communities [Non-Profit Funding] | \$ 3,000 |
| SUBTOTAL - COOPERATIVE EXTENSION | | \$ 3,000 |

| DSS | | |
|-----------------------|---|------------------|
| 115531 | Transfer to Capital Projects Fund (Vehicle x 2) | \$ 84,616 |
| SUBTOTAL - DSS | | \$ 84,616 |

UNFUNDED BUDGET REQUESTS

DEPARTMENT**ITEM REQUESTED****COST**

| VETERAN'S SERVICES | | |
|--------------------------------------|--|------------------|
| 115611 | S&W-Temporary/Part-Time [including FICA] | \$ 18,300 |
| SUBTOTAL - VETERAN'S SERVICES | | \$ 18,300 |

| RECREATION | | |
|------------------------------|--|-------------------|
| 115612 | NEW Position - Park Tech 1 | \$ 63,139 |
| 115612 | NEW Position - Mowing Tech 1 | \$ 65,969 |
| 115612 | Reclassification [Position #612014] | \$ 10,545 |
| 115612 | Cap Out-Equipment [Kubota UTV for Jackson Park] | \$ 19,600 |
| 115612 | Cap Out-Equipment [Ballfield Drag ABI] | \$ 38,349 |
| 115612 | Cap Out-Equipment [Bobcat Compact Excavator] | \$ 58,916 |
| 115612 | Cap Out-Equipment [Snow plow for F-250 truck] | \$ 8,142 |
| 115612 | Dept. Supp - NonExpendable [Volleyball standards for gym at AAC] | \$ 4,361 |
| 115612 | Dept. Supp - NonExpendable [Pickleball nets for outdoor parks] | \$ 6,132 |
| 115612 | Dept. Supp - NonExpendable [U-Desk w/ Hutch (72 x 102")] | \$ 1,532 |
| 115612 | Wearing Apparel | \$ 1,500 |
| 115612 | Printing & Binding | \$ 2,000 |
| 115612 | Gasoline/Diesel | \$ 1,950 |
| 115612 | Sports & Athletic Supplies | \$ 17,000 |
| 115612 | M&R-Parks | \$ 10,000 |
| 115612 | Travel & Staff Development | \$ 500 |
| 115612 | Special Events | \$ 6,000 |
| SUBTOTAL - RECREATION | | \$ 315,635 |

| TRANSFERS | | |
|------------------|-------------------------|------------|
| 115980 | Transfer to Solid Waste | \$ 564,321 |

| | |
|----------------------------------|---------------------|
| TOTAL UNFUNDED REQUESTS | \$ 6,018,968 |
| TOTAL TAX RATE EQUIVALENT | \$ 0.02412 |