

## **REQUEST FOR BOARD ACTION**

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

**MEETING DATE:** March 3, 2025

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

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

**ATTACHMENTS:** Yes

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

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

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

- Governing Body - timing of payment of board approved expenditures.
- Dues/Non Profit Contributions - payment of 3<sup>rd</sup> quarter Board appropriations.
- Human Resources - timing of payment of board approved expenditures.
- Elections – timing of payment of board approved expenditures.
- Finance - timing of payment of board approved expenditures.
- Tax Collector – timing of payment of board approved expenditures.
- Legal – timing of payment of board approved expenditures.
- Emergency Management - timing of payment of board approved expenditures.
- Building Services – timing of payment of board approved expenditures.
- Wellness Clinic - timing of payment of board approved expenditures.
- Rescue Squad – payment of 3<sup>rd</sup> quarter Board appropriations.
- Planning - timing of payment of board approved expenditures.
- Site Development - timing of payment of board approved expenditures.
- Heritage Museum - timing of payment of board approved expenditures.
- Environmental Health - timing of payment of board approved expenditures.
- Mental Health Services - timing of payment of board approved expenditures.
- Juvenile Justice Programs - timing of payment of board approved expenditures.
- Library - timing of payment of board approved expenditures.
- Recreation – timing of payment of board approved expenditures.
- Public Education – payment of 7 of 10 annual appropriations made to public school system.

Year to Date Net Revenues under Expenditures for the Emergency Telephone System (911) Fund is due to utilizing fund balance appropriations for FY25.

Year to Date Net Revenues under Expenditures for the Public Transit Fund is due to timing of disbursements in FY25.

Year to Date Net Revenues under Expenditures for the Misc. Other Governmental Activities Fund is due to timing of fines and forfeitures disbursements in FY25.

Year to Date Net Revenues under Expenditures for the Opioid Fund is due to timing of disbursements in FY25.

Year to Date Net Revenues under Expenditures for the Hurricane Helene Fund is due to timing of FEMA reimbursement receipts and disbursements of approved expenditures in FY25.

Year to Date Net Revenues under Expenditures for the Solid Waste Fund is due to timing of collection receipts, the suspension of tipping fees related to Helene, construction project expenditures and disbursements of approved expenditures in FY25.

Year to Date Net Revenues under Expenditures for the Justice Academy Sewer Fund is due to timing of collection receipts and disbursements of approved expenditures in FY25.

Year to Date Net Revenues under Expenditures for the Etowah Community Sewer Fund is due to timing of collection receipts and disbursements of approved expenditures in FY25.

**BOARD ACTION REQUESTED:**

Request that the Board consider approving the County's January 2025 Financial Reports as presented.

***Suggested Motion:***

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

HENDERSON COUNTY  
FINANCIAL REPORT  
JANUARY 2025

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

General Fund	212,553,136.00	23,225,802.63	139,170,640.39	65.5%	-	139,170,640.39
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GENERAL FUND EXPENDITURES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL

Governing Body	671,803.00	84,726.08	399,271.25	59.43%	-	399,271.25
Dues/Non Profit Contributions	1,055,544.00	166,738.26	660,072.33	62.53%	162,845.46	822,917.79
County Manager	466,644.00	35,450.76	188,027.79	40.29%	-	188,027.79
Administrative Services	829,103.00	80,631.35	457,788.18	55.21%	-	457,788.18
Human Resources	1,527,684.00	147,905.05	916,705.46	60.01%	-	916,705.46
Elections	1,241,838.00	60,530.48	851,176.82	68.54%	15,646.77	866,823.59
Finance	1,421,108.00	132,563.19	842,263.71	59.27%	-	842,263.71
County Assessor	2,184,868.00	206,364.72	1,180,294.48	54.02%	32,510.24	1,212,804.72
Tax Collector	593,939.00	60,017.41	361,088.34	60.80%	-	361,088.34
Legal	1,107,787.00	118,064.18	690,178.30	62.30%	-	690,178.30
Register of Deeds	788,480.00	88,109.16	440,907.37	55.92%	-	440,907.37
Facility Services	6,325,028.00	491,164.47	2,895,713.33	45.78%	413,196.02	3,308,909.35
Garage	461,539.00	33,384.55	212,364.81	46.01%	-	212,364.81
Court Facilities	153,000.00	6,204.12	63,964.60	41.81%	-	63,964.60
Information Technology	6,292,472.00	318,271.80	3,554,736.80	56.49%	291,885.87	3,846,622.67
Sheriff Department	25,971,459.00	2,631,795.08	14,768,935.45	56.87%	402,489.55	15,171,425.00
Detention Facility	7,251,349.00	703,733.85	4,044,987.64	55.78%	247,198.88	4,292,186.52
Emergency Management	970,125.00	153,167.15	638,278.11	65.79%	6,611.90	644,890.01
Fire Services	1,097,642.00	92,297.02	454,398.63	41.40%	79,170.31	533,568.94
Building Services	1,863,208.00	206,265.59	1,128,100.62	60.55%	-	1,128,100.62
Wellness Clinic	1,533,962.00	147,051.12	917,816.83	59.83%	54,491.25	972,308.08
Emergency Medical Services	13,667,178.00	1,361,130.19	7,604,113.57	55.64%	88,791.22	7,692,904.79
Animal Services	984,647.00	93,755.15	501,154.33	50.90%	63,399.85	564,554.18
Rescue Squad	782,750.00	197,060.91	590,630.10	75.46%	-	590,630.10
Forestry Services	133,168.00	9,358.87	31,784.92	23.87%	-	31,784.92
Soil & Water	844,438.00	81,769.58	366,767.41	43.43%	49,130.00	415,897.41
Planning	1,123,598.00	135,487.81	751,541.22	66.89%	-	751,541.22
Code Enforcement	353,444.00	34,325.27	197,478.15	55.87%	20,000.00	217,478.15
Site Development	234,739.00	24,230.42	137,171.75	58.44%	-	137,171.75
Heritage Museum	100,000.00	16,666.66	66,666.64	66.67%	-	66,666.64
Cooperative Extension	843,323.00	68,827.81	413,540.17	49.04%	-	413,540.17
Project Management	323,173.00	34,938.17	172,520.22	53.38%	-	172,520.22
Economic Development	2,097,190.00	108,500.00	325,500.00	15.52%	-	325,500.00
Public Health	13,223,401.00	1,136,792.08	6,572,062.20	49.70%	344,918.15	6,916,980.35
Environmental Health	1,889,599.00	199,325.27	1,131,926.48	59.90%	-	1,131,926.48
H&CC Block Grant	863,502.00	66,383.75	417,372.50	48.33%	-	417,372.50
Medical Services - Autopsies	95,000.00	7,225.00	26,275.00	27.66%	-	26,275.00
Strategic Behavioral Health	473,611.00	33,297.35	170,140.15	35.92%	-	170,140.15
Mental Health Services	528,612.00	132,153.00	396,459.00	75.00%	-	396,459.00
Rural Transportation Assist Program	201,384.00	11,707.80	86,876.93	43.14%	-	86,876.93
Social Services	24,429,236.00	2,336,143.59	13,507,368.15	55.29%	27,828.68	13,535,196.83
Juvenile Justice Programs	306,020.00	34,467.00	232,145.59	75.86%	-	232,145.59
Veterans Services	241,124.00	26,503.19	136,791.57	56.73%	3,750.00	140,541.57
Library	4,328,502.00	423,988.09	2,528,713.39	58.42%	257,271.03	2,785,984.42
Recreation	3,185,348.00	258,540.15	1,860,418.69	58.41%	96,426.15	1,956,844.84
Public Education	42,378,000.00	4,658,633.34	29,485,433.36	69.58%	-	29,485,433.36
Debt Service	22,712,206.00	2,300.00	8,368,809.00	36.85%	-	8,368,809.00
Non-Departmental	4,655,510.00	305,780.83	2,034,027.94	43.69%	-	2,034,027.94
Interfund Transfers	7,745,851.00	645,487.59	4,518,413.13	58.33%	-	4,518,413.13
<b>TOTAL</b>	<b>212,553,136.00</b>	<b>18,409,214.26</b>	<b>118,299,172.41</b>		<b>2,657,561.33</b>	<b>120,956,733.74</b>

<b>Net Revenues over (under) Exp.</b>	<b>-</b>	<b>4,816,588.37</b>	<b>20,871,467.98</b>			<b>18,213,906.65</b>
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HENDERSON COUNTY  
FINANCIAL REPORT  
JANUARY 2025

APPROPRIATIONS DETAIL						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>SOCIAL SERVICES</b>						
Staff Operations	19,855,443.00	1,977,008.62	11,778,565.64	59.3%	27,828.68	11,806,394.32
Federal & State Programs	4,473,793.00	347,727.22	1,699,567.79	38.0%	-	1,699,567.79
General Assistance	100,000.00	11,407.75	29,234.72	29.2%	-	29,234.72
<b>TOTAL</b>	<b>24,429,236.00</b>	<b>2,336,143.59</b>	<b>13,507,368.15</b>		<b>27,828.68</b>	<b>13,535,196.83</b>
<b>EDUCATION</b>						
Schools Current/Capital Expense	36,628,000.00	3,700,300.00	25,652,100.00	70.0%	-	25,652,100.00
Blue Ridge Community College	5,750,000.00	958,333.34	3,833,333.36	66.7%	-	3,833,333.36
<b>TOTAL</b>	<b>42,378,000.00</b>	<b>4,658,633.34</b>	<b>29,485,433.36</b>		<b>-</b>	<b>29,485,433.36</b>
<b>DEBT SERVICE</b>						
Public Schools	11,506,933.00	2,300.00	4,319,436.64	37.5%	-	4,319,436.64
Blue Ridge Community College	3,218,681.00	-	1,692,139.64	52.6%	-	1,692,139.64
Henderson County	7,986,592.00	-	2,357,232.72	29.5%	-	2,357,232.72
<b>TOTAL</b>	<b>22,712,206.00</b>	<b>2,300.00</b>	<b>8,368,809.00</b>		<b>-</b>	<b>8,368,809.00</b>
<b>INTERFUND TRANSFERS</b>						
Capital Projects Fund	200,000.00	16,666.67	116,666.69	58.3%	-	116,666.69
Capital Reserve Fund	1,254,919.00	104,576.58	732,036.06	58.3%	-	732,036.06
Fire Districts Fund	60,000.00	5,000.00	35,000.00	58.3%	-	35,000.00
HCPS MRTS	3,603,500.00	300,291.67	2,102,041.69	58.3%	-	2,102,041.69
BRCC MRTS	2,301,750.00	191,812.50	1,342,687.50	58.3%	-	1,342,687.50
Solid Waste	325,682.00	27,140.17	189,981.19	58.3%	-	189,981.19
<b>TOTAL</b>	<b>7,745,851.00</b>	<b>645,487.59</b>	<b>4,518,413.13</b>		<b>-</b>	<b>4,518,413.13</b>

HENDERSON COUNTY  
FINANCIAL REPORT  
JANUARY 2025

SPECIAL REVENUE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>FIRE DISTRICTS FUND</b>						
Revenues:	16,876,915.00	2,394,060.66	16,131,315.38	95.6%	-	16,131,315.38
Expenditures:	16,876,915.00	3,790,631.19	13,740,567.46	81.4%	-	13,740,567.46
Net Revenues over (under) Exp	-	(1,396,570.53)	2,390,747.92		-	2,390,747.92
<b>REVALUATION RESERVE FUND</b>						
Revenues:	1,413,172.00	123,985.79	914,155.20	64.7%	-	914,155.20
Expenditures:	1,413,172.00	103,917.43	841,282.65	59.5%	5,333.88	846,616.53
Net Revenues over (under) Exp	-	20,068.36	72,872.55		(5,333.88)	67,538.67
<b>EMERGENCY TELEPHONE SYSTEM (911) FUND</b>						
Revenues:	360,945.00	26,157.95	165,383.05	45.8%	-	165,383.05
Expenditures:	360,945.00	27,833.75	185,079.34	51.3%	-	185,079.34
Net Revenues over (under) Exp	-	(1,675.80)	(19,696.29)		-	(19,696.29)
<b>PUBLIC TRANSIT FUND</b>						
Revenues:	1,549,212.00	3,309.33	218,601.69	14.1%	-	218,601.69
Expenditures:	1,549,212.00	165,653.68	488,365.02	31.5%	5,271.37	493,636.39
Net Revenues over (under) Exp	-	(162,344.35)	(269,763.33)		(5,271.37)	(275,034.70)
<b>MISC. OTHER GOVERNMENTAL ACTIVITIES</b>						
Revenues:	1,074,000.00	50,798.60	264,108.30	24.6%	-	264,108.30
Expenditures:	1,074,000.00	35,143.11	296,408.46	27.6%	-	296,408.46
Net Revenues over (under) Exp	-	15,655.49	(32,300.16)		-	(32,300.16)
<b>ARPA FUND</b>						
Revenues:	4,532,278.00	39,287.72	586,902.94	12.9%	-	586,902.94
Expenditures:	4,532,278.00	-	-	0.0%	-	-
Net Revenues over (under) Exp	-	39,287.72	586,902.94		-	586,902.94
<b>OPIOID FUND</b>						
Revenues:	1,054,793.00	2,895.83	262,559.37	24.9%	-	262,559.37
Expenditures:	1,054,793.00	42,215.65	301,489.41	28.6%	1,535.04	303,024.45
Net Revenues over (under) Exp	-	(39,319.82)	(38,930.04)		(1,535.04)	(40,465.08)
<b>HURRICANE HELENE</b>						
Revenues:	50,250,000.00	192,112.05	327,645.35	0.7%	-	327,645.35
Expenditures:	50,250,000.00	1,187,690.47	7,142,523.13	14.2%	42,045,702.81	49,188,225.94
Net Revenues over (under) Exp	-	(995,578.42)	(6,814,877.78)		(42,045,702.81)	(48,860,580.59)
CAPITAL PROJECTS						
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702)</b>						
Revenues:	26,854,136.00	1,941.12	27,959,555.98	104.1%	-	27,959,555.98
Expenditures:	26,854,136.00	-	26,959,829.76	100.4%	-	26,959,829.76
Net Revenues over (under) Exp	-	1,941.12	999,726.22		-	999,726.22

HENDERSON COUNTY  
FINANCIAL REPORT  
JANUARY 2025

ENTERPRISE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>SOLID WASTE LANDFILL FUND</b>						
Revenues:	17,683,959.00	1,108,500.32	6,125,192.02	34.6%	-	6,125,192.02
Expenditures:	17,683,959.00	1,257,985.33	9,442,607.92	53.4%	5,942,809.41	15,385,417.33
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(149,485.01)</b>	<b>(3,317,415.90)</b>		<b>(5,942,809.41)</b>	<b>(9,260,225.31)</b>
<b>JUSTICE ACADEMY SEWER FUND</b>						
Revenues:	70,006.00	5,476.87	51,364.30	73.4%	-	51,364.30
Expenditures:	70,006.00	3,044.79	67,614.76	96.6%	5,793	73,408.25
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>2,432.08</b>	<b>(16,250.46)</b>		<b>(5,793.49)</b>	<b>(22,043.95)</b>
<b>ETOWAH COMMUNITY SEWER FUND</b>						
Revenues:	182,602.00	3.19	64,681.20	35.4%		64,681.20
Expenditures:	182,602.00	21,541.60	96,157.43	52.7%	72,825.39	168,982.82
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(21,538.41)</b>	<b>(31,476.23)</b>		<b>(72,825.39)</b>	<b>(104,301.62)</b>

**HENDERSON COUNTY  
CASH BALANCE REPORT  
JANUARY 2025**

<b><u>Fund(s)</u></b>	<b>12/31/24 Beg. Cash Balance</b>	<b>Debits Revenues</b>	<b>(Credits) Expenditures</b>	<b>01/31/25 Ending Cash Balance</b>
General	\$ 120,573,936.02	\$ 28,031,558.57	\$ (25,384,989.47)	\$ 123,220,505.12
Special Revenue	41,701,980.90	2,973,852.25	(5,373,210.34)	\$ 39,302,622.81
Capital Projects	16,865,305.09	56,700.38	(2,429,840.59)	\$ 14,492,164.88
Enterprise	(1,236,887.16)	1,112,334.87	(1,314,899.27)	\$ (1,439,451.56)
HCPS - Maint. and Repair	8,265,603.73	300,291.67	-	\$ 8,565,895.40
BRCC - Maint. and Repair	3,412,556.22	191,812.50	-	\$ 3,604,368.72
Custodial	<u>6,199,570.77</u>	<u>3,247,139.80</u>	<u>(5,919,904.99)</u>	\$ 3,526,805.58
Total	<u>\$ 195,782,065.57</u>	<u>\$ 35,913,690.04</u>	<u>\$ (40,422,844.66)</u>	
<b>Total cash available as of</b>	<b>1/31/2025</b>			<b><u>\$ 191,272,910.95</u></b>