

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: January 18, 2023
SUBJECT: County Financial Report/Cash Balance Report – October 2022
PRESENTER: Samantha R. Reynolds, Finance Director
ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached for the Board's review and approval are the October 2022 County Financial and Cash Balance Reports.

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

- Dues/Non-Profit Contributions – timing of board approved appropriations
- Legal – timing of payment of budgeted expenditures
- Rescue Squad – payment of 2nd quarter Board appropriation
- Mental Health – payment of 2nd quarter Board appropriation
- Public Education – payment of 4 of 10 annual appropriations made to the public school system

Year to Date Net Revenues under Expenditures for the Emergency Telephone System (911) Fund is due planned utilization of fund balance appropriations for FY23.

Year to Date Net Revenues under Expenditures for the Misc. Other Governmental Activities Fund is due to the expenditure of program funds held in fund balance received during the previous fiscal year.

Year to Date Net Revenues under Expenditures for the ARPA Fund is due to Board approved expenditures from restricted fund balance for ARPA funds received in a previous fiscal year.

Year to Date Net Revenues under Expenditures for the Opioid Fund is due to Board approved expenditures from restricted fund balance for Opioid funds received in a previous fiscal year.

BOARD ACTION REQUESTED:

Request that the Board consider approving the County's October 2022 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the October 2022 County Financial Report and Cash Balance Report as presented.

HENDERSON COUNTY
FINANCIAL REPORT
OCTOBER 2022

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

General Fund	186,924,750	12,120,214.87	42,241,577.48	22.6%	-	42,241,577.48
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GENERAL FUND EXPENDITURES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL

Governing Body	574,991	29,764.88	150,106.97	26.1%	-	150,106.97
Dues/Non-Profit Contributions	1,008,401	477,615.50	641,792.61	63.6%	-	641,792.61
County Manager	392,022	19,408.05	88,497.85	22.6%	-	88,497.85
Administrative Services	756,312	41,381.82	191,971.03	25.4%	-	191,971.03
Human Resources	1,174,860	90,289.36	390,511.71	33.2%	-	390,511.71
Elections	994,733	76,058.56	230,436.79	23.2%	38,998.69	269,435.48
Finance	1,249,748	78,937.26	413,466.48	33.1%	-	413,466.48
County Assessor	1,996,430	149,434.29	595,733.37	29.8%	-	595,733.37
Tax Collector	543,131	31,437.99	169,485.96	31.2%	-	169,485.96
Legal	991,880	69,690.04	349,371.61	35.2%	-	349,371.61
Register of Deeds	703,454	43,060.82	237,718.00	33.8%	14,985.00	252,703.00
Facilities Services	5,662,060	289,160.72	1,266,769.84	22.4%	524,233.22	1,791,003.06
Garage	475,053	546.66	102,511.33	21.6%	-	102,511.33
Court Facilities	153,000	3,847.52	30,343.06	19.8%	1,209.93	31,552.99
Information Technology	5,735,098	266,391.08	1,484,299.46	25.9%	727,360.22	2,211,659.68
Sheriff	22,427,314	1,575,299.96	6,787,426.60	30.3%	324,585.33	7,112,011.93
Detention Center	6,280,838	440,719.17	1,874,897.57	29.9%	341,754.88	2,216,652.45
Emergency Management	957,760	63,171.09	257,584.08	26.9%	121,933.25	379,517.33
Fire Services	824,720	27,543.39	123,322.39	15.0%	187,754.88	311,077.27
Building Services	1,507,480	99,379.88	450,516.13	29.9%	-	450,516.13
Wellness Clinic	1,352,315	89,521.87	438,038.81	32.4%	95,934.20	533,973.01
Emergency Medical Services	9,462,971	608,138.76	2,722,908.33	28.8%	146,512.95	2,869,421.28
Animal Services	864,123	57,713.94	237,706.83	27.5%	103,597.10	341,303.93
Rescue Squad	557,750	134,669.74	282,719.44	50.7%	-	282,719.44
Forestry Services	91,484	-	6,511.29	7.1%	-	6,511.29
Soil & Water Conservation	794,678	24,276.39	150,442.27	18.9%	41,989.00	192,431.27
Planning	913,427	57,465.79	268,475.89	29.4%	14,125.26	282,601.15
Code Enforcement Services	325,195	21,883.17	104,347.41	32.1%	-	104,347.41
Site Development	247,341	20,788.61	87,531.32	35.4%	-	87,531.32
Heritage Museum	100,000	8,333.33	33,333.32	33.3%	-	33,333.32
Cooperative Extension	598,356	38,580.40	153,737.28	25.7%	-	153,737.28
Projects Management	286,800	8,732.33	77,717.72	27.1%	-	77,717.72
Economic Development	801,724	108,500.00	217,000.00	27.1%	-	217,000.00
Agri-Business	187,268	18,959.72	80,634.66	43.1%	-	80,634.66
Public Health	11,588,509	775,183.73	3,245,383.37	28.0%	585,588.77	3,830,972.14
Environmental Health	1,705,286	102,723.92	447,547.19	26.2%	12,400.00	459,947.19
H&CC Block Grant	820,541	68,888.50	200,320.50	24.4%	-	200,320.50
Medical Services - Autopsies	90,000	4,550.00	18,100.00	20.1%	-	18,100.00
Mental Health	528,612	132,153.00	264,306.00	50.0%	-	264,306.00
Rural Transportation Assist Program	201,384	34,603.17	34,603.17	17.2%	-	34,603.17
Social Services	20,688,003	1,418,237.07	6,160,405.88	29.8%	74,918.55	6,235,324.43
Juvenile Justice Programs	218,745	2,265.00	67,022.55	30.6%	-	67,022.55
Veteran Services	141,120	8,119.40	30,018.15	21.3%	-	30,018.15
Public Library	3,965,811	257,061.21	1,284,158.28	32.4%	258,349.26	1,542,507.54
Recreation	2,684,351	196,639.74	895,301.67	33.4%	61,350.26	956,651.93
Public Education	38,362,938	3,725,300.00	14,901,200.00	38.8%	-	14,901,200.00
Debt Service	19,668,907	41,530.50	3,889,168.09	19.8%	-	3,889,168.09
Non-Departmental	4,718,104	351,835.32	1,554,937.02	33.0%	-	1,554,937.02
Interfund Transfers	10,549,722	877,476.84	3,509,907.36	33.3%	-	3,509,907.36
TOTAL	186,924,750	13,067,269.49	57,200,246.64		3,677,580.75	60,877,827.39

Net Revenues over (under) Exp.	-	(947,054.62)	(14,958,669.16)		(3,677,580.75)	(18,636,249.91)
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HENDERSON COUNTY
FINANCIAL REPORT
OCTOBER 2022

APPROPRIATIONS DETAIL						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOCIAL SERVICES						
Staff Operations	16,795,098	1,142,233.79	5,171,778.35	30.8%	74,918.55	5,246,696.90
Federal & State Programs	3,791,905	272,005.46	966,685.28	25.5%	-	966,685.28
General Assistance	101,000	3,997.82	21,942.25	21.7%	-	21,942.25
TOTAL	20,688,003	1,418,237.07	6,160,405.88		74,918.55	6,235,324.43
EDUCATION						
Schools Current/Capital Expense	33,112,938.00	3,287,800.00	13,151,200.00	39.7%	-	13,151,200.00
Blue Ridge Community College	5,250,000.00	437,500.00	1,750,000.00	33.3%	-	1,750,000.00
TOTAL	38,362,938	3,725,300.00	14,901,200.00		-	14,901,200.00
DEBT SERVICE						
Public Schools	11,951,709.00	19,934.64	2,301,975.35	19.3%	-	2,301,975.35
Blue Ridge Community College	3,372,266.00	-	518,831.77	15.4%	-	518,831.77
Henderson County	4,344,932.00	21,595.86	1,068,360.97	24.6%	-	1,068,360.97
TOTAL	19,668,907	41,530.50	3,889,168.09		-	3,889,168.09
INTERFUND TRANSFERS						
Public Transit Fund	14,874	1,239.50	4,958.00	33.3%	-	4,958.00
Capital Projects Fund	250,000	20,833.34	83,333.36	33.3%	-	83,333.36
Capital Reserve Fund	1,710,808	142,567.33	570,269.32	33.3%	-	570,269.32
Fire Districts Fund	20,000	-	-	0.0%	-	-
HCPS MRTS	5,132,424	427,702.00	1,710,808.00	33.3%	-	1,710,808.00
BRCC MRTS	3,421,616	285,134.67	1,140,538.68	33.3%	-	1,140,538.68
TOTAL	10,549,722	877,476.84	3,509,907.36		-	3,509,907.36
SPECIAL REVENUE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
FIRE DISTRICTS FUND						
Revenues:	12,264,624	697,037.88	3,472,358.34	28.3%	-	3,472,358.34
Expenditures:	12,264,624	1,048,740.22	2,777,977.70	22.7%	-	2,777,977.70
Net Revenues over (under) Exp	-	(351,702.34)	694,380.64		-	694,380.64
REVALUATION RESERVE FUND						
Revenues:	1,517,381	132,199.94	513,927.72	33.9%	-	513,927.72
Expenditures:	1,517,381	74,399.16	467,607.99	30.8%	43,750.00	511,357.99
Net Revenues over (under) Exp	-	57,800.78	46,319.73		(43,750.00)	2,569.73
EMERGENCY TELEPHONE SYSTEM (911) FUND						
Revenues:	452,332	16,316.84	24,252.02	5.4%	-	24,252.02
Expenditures:	452,332	4,789.79	51,534.10	11.4%	41,995.04	93,529.14
Net Revenues over (under) Exp	-	11,527.05	(27,282.08)		(41,995.04)	(69,277.12)
PUBLIC TRANSIT FUND						
Revenues:	1,088,403	8,603.70	465,446.25	42.8%	-	465,446.25
Expenditures:	1,088,403	61,004.31	193,812.02	17.8%	-	193,812.02
Net Revenues over (under) Exp	-	(52,400.61)	271,634.23		-	271,634.23
MISC. OTHER GOVERNMENTAL ACTIVITIES						
Revenues:	1,193,856	53,367.37	204,037.17	17.1%	-	204,037.17
Expenditures:	1,193,856	60,416.74	616,558.28	51.6%	-	616,558.28
Net Revenues over (under) Exp	-	(7,049.37)	(412,521.11)		-	(412,521.11)
ARPA FUND						
Revenues:	865,170	66,306.12	90,546.80	10.5%	-	90,546.80
Expenditures:	865,170	-	865,170.00	100.0%	466,608.83	1,331,778.83
Net Revenues over (under) Exp	-	66,306.12	(774,623.20)		(466,608.83)	(1,241,232.03)
OPIOID FUND						
Revenues:	-	1,560.01	388,725.55		-	388,725.55
Expenditures:	-	18.08	18.08		-	18.08
Net Revenues over (under) Exp	-	1,541.93	388,707.47		-	388,707.47

HENDERSON COUNTY
FINANCIAL REPORT
OCTOBER 2022

CAPITAL PROJECTS						
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702)						
Revenues:	26,854,136	4,116.17	27,769,235.06	103.4%	-	27,769,235.06
Expenditures:	26,854,136	-	25,331,294.76	94.3%	-	25,331,294.76
Net Revenues over (under) Exp	-	4,116.17	2,437,940.30		-	2,437,940.30
HENDERSONVILLE HIGH SCHOOL PROJECT - 2019 (1903)						
Revenues:	60,442,694	5,281.94	61,164,372.27	101.2%	-	61,164,372.27
Expenditures:	60,442,694	48,816.50	60,371,885.91	99.9%	185,191.74	60,557,077.65
Net Revenues over (under) Exp	-	(43,534.56)	792,486.36		(185,191.74)	607,294.62
BRCC PATTON BUILDING PROJECT (1904)						
Revenues:	24,800,016	1,836.47	25,484,288.12	102.8%	-	25,484,288.12
Expenditures:	24,800,016	304,553.22	24,677,006.12	99.5%	333,869.88	25,010,876.00
Net Revenues over (under) Exp	-	(302,716.75)	807,282.00		(333,869.88)	473,412.12

ENTERPRISE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOLID WASTE LANDFILL FUND						
Revenues:	8,739,933	706,214.76	3,030,377.44	34.7%	-	3,030,377.44
Expenditures:	8,739,933	824,104.82	2,517,767.33	28.8%	3,571,578.29	6,089,345.62
Net Revenues over (under) Exp	-	(117,890.06)	512,610.11		(3,571,578.29)	(3,058,968.18)
JUSTICE ACADEMY SEWER FUND						
Revenues:	65,781	5,913.91	18,061.51	27.5%	-	18,061.51
Expenditures:	65,781	3,127.85	11,212.17	17.0%	-	11,212.17
Net Revenues over (under) Exp	-	2,786.06	6,849.34		-	6,849.34

**HENDERSON COUNTY
CASH BALANCE REPORT
OCTOBER 2022**

<u>Fund(s)</u>	<u>09/30/22 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) Expenditures</u>	<u>10/31/22 Ending Cash Balance</u>
General	\$ 79,195,479.83	\$ 12,296,023.67	\$ (14,592,481.84)	\$ 76,899,021.66
Special Revenue	39,962,696.69	1,111,976.12	(1,288,379.48)	\$ 39,786,293.33
Capital Projects	5,964,432.60	263,098.37	(845,252.43)	\$ 5,382,278.54
Enterprise	1,800,876.46	710,906.07	(793,800.99)	\$ 1,717,981.54
HCPS - Maint. and Repair	6,001,171.98	427,702.00	-	\$ 6,428,873.98
BRCC - Maint. and Repair	2,031,037.00	136,893.00	-	\$ 2,167,930.00
Custodial	<u>1,334,285.48</u>	<u>892,026.46</u>	<u>(871,592.32)</u>	\$ 1,354,719.62
Total	<u>\$ 136,289,980.04</u>	<u>\$ 15,838,625.69</u>	<u>\$ (18,391,507.06)</u>	
Total cash available as of 10/31/2022				<u>\$ 133,737,098.67</u>