

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: March 6, 2023

SUBJECT: County Financial Report, Cash Balance Report – January 2023

Samantha R. Reynolds, Finance Director

PRESENTER:

Yes

ATTACHMENTS:

SUMMARY OF REQUEST:

Attached for the Board's review and approval are the January 2023 County Financial and Cash Balance Reports.

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

- Dues/Non-Profit Contributions – payment of 3rd quarter Board appropriations
- Human Resources – timing of board approved purchases
- Rescue Squad – payment of 3rd quarter Board appropriation
- Site Development – timing of board approved purchases
- Heritage Museum – timing of payment of monthly Board appropriation
- Agri-Business – excess operating expenditures, to be covered by membership fees
- Mental Health – payment of 3rd quarter Board appropriation
- Juvenile Justice Programs – receipt and disbursement of additional program funding
- Public Education – Payment of 7 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 the utilizing 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.

BOARD ACTION REQUESTED:

Request that the Board consider approving the County's January 2023 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the January 2023 County Financial Report and Cash Balance Report as presented.

HENDERSON COUNTY
FINANCIAL REPORT
NOVEMBER 2022

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

General Fund	191,822,899	19,972,409.05	130,576,049.53	68.1%	-	130,576,049.53
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GENERAL FUND EXPENDITURES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL

Governing Body	574,991.00	89,815.72	337,622.62	58.7%	-	337,622.62
Dues/Non-Profit Contributions	1,011,401.00	114,075.11	766,868.20	75.8%	-	766,868.20
County Manager	392,022.00	19,503.30	153,511.69	39.2%	-	153,511.69
Administrative Services	753,341.00	46,048.64	398,920.79	53.0%	-	398,920.79
Human Resources	1,174,860.00	92,635.58	695,141.72	59.2%	-	695,141.72
Elections	994,733.00	38,723.75	522,965.03	52.6%	21,850.87	544,815.90
Finance	1,249,748.00	77,293.05	717,648.10	57.4%	-	717,648.10
County Assessor	1,996,430.00	118,057.54	1,010,166.42	50.6%	-	1,010,166.42
Tax Collector	543,131.00	30,625.02	268,216.05	49.4%	-	268,216.05
Legal	991,880.00	70,763.94	570,047.74	57.5%	-	570,047.74
Register of Deeds	703,454.00	72,548.35	407,091.52	57.9%	17,553.59	424,645.11
Facilities Services	5,774,050.00	370,779.23	2,530,113.45	43.8%	568,341.05	3,098,454.50
Garage	475,053.00	56,159.01	203,174.16	42.8%	-	203,174.16
Court Facilities	153,000.00	13,155.73	73,832.39	48.3%	1,209.93	75,042.32
Information Technology	5,740,519.00	363,323.10	2,619,949.86	45.6%	510,170.00	3,130,119.86
Sheriff	22,552,764.00	1,810,360.76	11,853,016.77	52.6%	243,947.25	12,096,964.02
Detention Center	6,280,838.00	464,689.03	3,192,841.18	50.8%	252,161.59	3,445,002.77
Emergency Management	1,021,219.00	72,881.46	548,688.31	53.7%	60,283.70	608,972.01
Fire Services	824,220.00	30,275.69	345,372.36	41.9%	91,260.00	436,632.36
Building Services	1,505,530.00	108,692.30	784,037.53	52.1%	-	784,037.53
Wellness Clinic	1,352,315.00	106,839.19	745,936.90	55.2%	64,389.89	810,326.79
Emergency Medical Services	9,462,971.00	624,050.07	4,730,505.22	50.0%	32,760.63	4,763,265.85
Animal Services	864,123.00	62,899.88	447,497.73	51.8%	65,689.76	513,187.49
Rescue Squad	557,750.00	134,160.29	422,086.21	75.7%	-	422,086.21
Forestry Services	91,484.00	6,334.10	21,356.04	23.3%	-	21,356.04
Soil & Water Conservation	794,678.00	38,159.00	249,350.16	31.4%	373,906.00	623,256.16
Planning	913,427.00	75,827.64	470,594.64	51.5%	1,230.51	471,825.15
Code Enforcement Services	335,195.00	36,012.65	185,583.40	55.4%	-	185,583.40
Site Development	247,341.00	18,585.19	154,561.68	62.5%	-	154,561.68
Heritage Museum	100,000.00	16,666.66	66,666.64	66.7%	-	66,666.64
Cooperative Extension	598,356.00	32,854.87	268,141.14	44.8%	-	268,141.14
Projects Management	286,800.00	12,880.42	114,386.55	39.9%	-	114,386.55
Economic Development	801,724.00	108,500.00	325,500.00	40.6%	-	325,500.00
Agri-Business	187,268.00	17,758.94	131,652.41	70.3%	-	131,652.41
Public Health	13,531,858.00	703,884.06	5,503,659.57	40.7%	484,350.65	5,988,010.22
Environmental Health	1,705,286.00	112,679.34	812,184.51	47.6%	13,413.01	825,597.52
H&CC Block Grant	820,541.00	67,517.50	407,056.25	49.6%	-	407,056.25
Medical Services - Autopsies	90,000.00	8,600.00	36,900.00	41.0%	-	36,900.00
Mental Health	528,612.00	132,153.00	396,459.00	75.0%	-	396,459.00
Rural Transportation Assist Program	201,384.00	19,443.53	81,836.53	40.6%	-	81,836.53
Social Services	20,688,003	1,376,693.11	10,615,955.55	51.3%	33,893.70	10,649,849.25
Juvenile Justice Programs	218,745.00	62,317.00	167,197.50	76.4%	-	167,197.50
Veteran Services	141,120.00	8,256.29	48,967.51	34.7%	-	48,967.51
Public Library	4,001,274.00	263,077.24	2,223,819.37	55.6%	171,215.24	2,395,034.61
Recreation	2,684,351.00	155,582.60	1,423,551.94	53.0%	63,146.31	1,486,698.25
Public Education	38,362,938	7,626,803.51	26,690,803.50	69.6%	-	26,690,803.50
Debt Service	19,668,907	2,300.00	8,847,925.51	45.0%	-	8,847,925.51
Non-Departmental	7,323,542.00	237,273.42	3,227,217.94	44.1%	-	3,227,217.94
Interfund Transfers	10,549,722	897,476.84	6,162,337.88	58.4%	-	6,162,337.88
TOTAL	191,822,899	17,025,992.65	102,978,917.17		3,070,773.68	106,049,690.85

Net Revenues over (under) Exp.	-	2,946,416.40	27,597,132.36		(3,070,773.68)	24,526,358.68
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HENDERSON COUNTY
FINANCIAL REPORT
NOVEMBER 2022

APPROPRIATIONS DETAIL						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOCIAL SERVICES						
Staff Operations	16,726,787.00	1,124,089.95	8,823,717.96	52.8%	33,893.70	8,857,611.66
Federal & State Programs	3,860,216.00	248,461.81	1,753,956.61	45.4%	-	1,753,956.61
General Assistance	101,000.00	4,141.35	38,280.98	37.9%	-	38,280.98
TOTAL	20,688,003	1,376,693.11	10,615,955.55		33,893.70	10,649,849.25
EDUCATION						
Schools Current/Capital Expense	33,112,938.00	6,751,803.51	23,190,803.50	70.0%	-	23,190,803.50
Blue Ridge Community College	5,250,000.00	875,000.00	3,500,000.00	66.7%	-	3,500,000.00
TOTAL	38,362,938	7,626,803.51	26,690,803.50		-	26,690,803.50
DEBT SERVICE						
Public Schools	11,951,709.00	2,300.00	4,628,688.01	38.7%	-	4,628,688.01
Blue Ridge Community College	3,372,266.00	-	1,769,870.07	52.5%	-	1,769,870.07
Henderson County	4,344,932.00	-	2,449,367.43	56.4%	-	2,449,367.43
TOTAL	19,668,907	2,300.00	8,847,925.51		-	8,847,925.51
INTERFUND TRANSFERS						
Public Transit Fund	14,874	1,239.50	8,676.50	58.3%	-	8,676.50
Capital Projects Fund	250,000	20,833.34	145,833.38	58.3%	-	145,833.38
Capital Reserve Fund	1,710,808	142,567.33	997,971.31	58.3%	-	997,971.31
Fire Districts Fund	20,000	20,000.00	20,000.00	100.0%	-	20,000.00
HCPS MRTS	5,132,424	427,702.00	2,993,914.00	58.3%	-	2,993,914.00
BRCC MRTS	3,421,616	285,134.67	1,995,942.69	58.3%	-	1,995,942.69
TOTAL	10,549,722	897,476.84	6,162,337.88		-	6,162,337.88
SPECIAL REVENUE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
FIRE DISTRICTS FUND						
Revenues:	12,264,624	1,543,245.65	11,627,830.61	94.8%	-	11,627,830.61
Expenditures:	12,264,624	2,577,175.51	10,107,288.78	82.4%	-	10,107,288.78
Net Revenues over (under) Exp	-	(1,033,929.86)	1,520,541.83		-	1,520,541.83
REVALUATION RESERVE FUND						
Revenues:	1,517,381	128,972.87	900,671.56	59.4%	-	900,671.56
Expenditures:	1,517,381	158,817.19	819,877.27	54.0%	-	819,877.27
Net Revenues over (under) Exp	-	(29,844.32)	80,794.29		-	80,794.29
EMERGENCY TELEPHONE SYSTEM (911) FUND						
Revenues:	452,332	7,730.38	47,737.62	10.6%	-	47,737.62
Expenditures:	452,332	34,358.32	244,737.03	54.1%	-	244,737.03
Net Revenues over (under) Exp	-	(26,627.94)	(196,999.41)		-	(196,999.41)
PUBLIC TRANSIT FUND						
Revenues:	1,088,403	15,312.11	659,547.12	60.6%	-	659,547.12
Expenditures:	1,088,403	73,998.86	386,937.51	35.6%	71,273.88	458,211.39
Net Revenues over (under) Exp	-	(58,686.75)	272,609.61		(71,273.88)	201,335.73
MISC. OTHER GOVERNMENTAL ACTIVITIES						
Revenues:	1,193,856	41,314.51	387,317.67	32.4%	-	387,317.67
Expenditures:	1,193,856	35,601.63	815,960.19	68.3%	-	815,960.19
Net Revenues over (under) Exp	-	5,712.88	(428,642.52)		-	(428,642.52)
ARPA FUND						
Revenues:	1,424,992	26,355.99	170,405.85	12.0%	-	170,405.85
Expenditures:	1,424,992	(742,655.34)	682,336.66	47.9%	466,608.83	1,148,945.49
Net Revenues over (under) Exp	-	769,011.33	(511,930.81)		(466,608.83)	(978,539.64)
OPIOID FUND						
Revenues:	-	59,738.30	817,341.76		-	817,341.76
Expenditures:	-	-	18.08		-	18.08
Net Revenues over (under) Exp	-	59,738.30	817,323.68		-	817,323.68

HENDERSON COUNTY
FINANCIAL REPORT
NOVEMBER 2022

CAPITAL PROJECTS						
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702)						
Revenues:	26,854,136	6,912.80	27,787,323.92	103.5%	-	27,787,323.92
Expenditures:	26,854,136	-	25,331,294.76	94.3%	-	25,331,294.76
Net Revenues over (under) Exp	-	6,912.80	2,456,029.16		-	2,456,029.16
HENDERSONVILLE HIGH SCHOOL PROJECT - 2019 (1903)						
Revenues:	60,442,694	-	61,165,283.96	101.2%	-	61,165,283.96
Expenditures:	60,442,694	-	60,937,920.87	100.8%	107,501.33	61,045,422.20
Net Revenues over (under) Exp	-	-	227,363.09		(107,501.33)	119,861.76
BRCC PATTON BUILDING PROJECT (1904)						
Revenues:	24,800,016	-	25,487,986.04	102.8%	-	25,487,986.04
Expenditures:	24,800,016	-	24,870,673.35	100.3%	324,184.04	25,194,857.39
Net Revenues over (under) Exp	-	-	617,312.69		(324,184.04)	293,128.65

ENTERPRISE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOLID WASTE LANDFILL FUND						
Revenues:	8,739,933	712,096.92	5,002,326.96	57.2%	-	5,002,326.96
Expenditures:	8,739,933	759,167.65	4,907,038.76	56.1%	2,539,713.81	7,446,752.57
Net Revenues over (under) Exp	-	(47,070.73)	95,288.20		(2,539,713.81)	(2,444,425.61)
JUSTICE ACADEMY SEWER FUND						
Revenues:	65,781	4,639.82	31,962.63	48.6%	-	31,962.63
Expenditures:	65,781	3,196.96	22,284.01	33.9%	-	22,284.01
Net Revenues over (under) Exp	-	1,442.86	9,678.62		-	9,678.62

**HENDERSON COUNTY
CASH BALANCE REPORT
JANUARY 2023**

<u>Fund(s)</u>	<u>12/31/22 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) Expenditures</u>	<u>01/31/23 Ending Cash Balance</u>
General	\$ 118,329,635.65	\$ 22,426,110.45	\$ (19,610,187.21)	\$ 121,145,558.89
Special Revenue	41,670,009.95	2,703,116.78	(2,911,512.19)	\$ 41,461,614.54
Capital Projects	4,721,327.02	149,387.21	(710,620.25)	\$ 4,160,093.98
Enterprise	1,313,670.71	714,171.62	(750,073.80)	\$ 1,277,768.53
HCPS - Maint. and Repair	7,284,277.98	427,702.00	-	\$ 7,711,979.98
BRCC - Maint. and Repair	2,441,716.00	136,893.00	-	\$ 2,578,609.00
Custodial	<u>5,006,193.99</u>	<u>2,207,923.52</u>	<u>(4,541,167.85)</u>	\$ 2,672,949.66
Total	<u>\$ 180,766,831.30</u>	<u>\$ 28,765,304.58</u>	<u>\$ (28,523,561.30)</u>	
Total cash available as of 1/31/2023				<u>\$ 181,008,574.58</u>