

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: April 19, 2023
SUBJECT: County Financial Report and Cash Balance Report– February 2023
PRESENTER: Samantha R. Reynolds, Finance Director
ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

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

- Dues/Non-Profit Contributions – payment of 3rd quarter Board appropriations
- Rescue Squad – payment of 3rd quarter Board appropriation
- Site Development – timing of board approved purchases
- 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 8 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 February 2023 Financial Reports as presented.

Suggested Motion:

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

HENDERSON COUNTY
FINANCIAL REPORT
FEBRUARY 2023

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

General Fund	192,293,679	7,855,758.07	138,431,807.60	72.0%	-	138,431,807.60
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GENERAL FUND EXPENDITURES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL

Governing Body	574,991	29,438.61	367,061.23	63.84%	-	367,061.23
Dues/Non-Profit Contributions	1,011,401	37,940.67	804,808.87	79.57%	-	804,808.87
County Manager	392,022	20,952.11	174,463.80	44.50%	-	174,463.80
Administrative Services	753,341	51,992.88	450,913.67	59.86%	-	450,913.67
Human Resources	1,174,860	81,035.53	776,177.25	66.07%	-	776,177.25
Elections	994,733	38,386.57	561,351.60	56.43%	21,850.87	583,202.47
Finance	1,249,748	79,509.84	797,157.94	63.79%	-	797,157.94
County Assessor	1,996,430	150,240.27	1,160,406.69	58.12%	-	1,160,406.69
Tax Collector	543,131	29,562.55	297,778.60	54.83%	-	297,778.60
Legal	991,880	68,897.18	638,944.92	64.42%	-	638,944.92
Register of Deeds	703,454	53,833.92	460,925.44	65.52%	2,568.59	463,494.03
Facilities Services	5,774,050	465,528.16	2,995,641.61	51.88%	413,922.45	3,409,564.06
Garage	475,053	19,200.38	222,374.54	46.81%	-	222,374.54
Court Facilities	153,000	11,196.31	85,028.70	55.57%	-	85,028.70
Information Technology	5,740,519	217,422.28	2,837,372.14	49.43%	658,853.63	3,496,225.77
Sheriff	22,577,264	1,438,837.75	13,291,854.52	58.87%	271,235.01	13,563,089.53
Detention Center	6,280,838	429,982.62	3,622,823.80	57.68%	168,282.06	3,791,105.86
Emergency Management	1,036,018	59,859.29	608,547.60	58.74%	48,992.23	657,539.83
Fire Services	824,220	75,617.31	420,989.67	51.08%	94,035.00	515,024.67
Building Services	1,505,530	100,351.26	884,388.79	58.74%	-	884,388.79
Wellness Clinic	1,352,315	87,165.55	833,102.45	61.61%	53,155.29	886,257.74
Emergency Medical Services	9,462,971	721,283.28	5,451,788.50	57.61%	16,749.45	5,468,537.95
Animal Services	864,123	48,602.85	496,100.58	57.41%	65,689.76	561,790.34
Rescue Squad	557,750	2,695.30	424,781.51	76.16%	-	424,781.51
Forestry Services	91,484	8,463.87	29,819.91	32.60%	-	29,819.91
Soil & Water Conservation	926,159	32,149.19	281,499.35	30.39%	430,706.00	712,205.35
Planning	913,427	63,236.17	533,830.81	58.44%	520.51	534,351.32
Code Enforcement Services	335,195	20,054.43	205,637.83	61.35%	-	205,637.83
Site Development	247,341	18,813.75	173,375.43	70.10%	-	173,375.43
Heritage Museum	100,000	-	66,666.64	66.67%	-	66,666.64
Cooperative Extension	598,356	48,227.50	316,368.64	52.87%	-	316,368.64
Projects Management	286,800	13,963.53	128,350.08	44.75%	-	128,350.08
Economic Development	801,724	-	325,500.00	40.60%	-	325,500.00
Agri-Business	187,268	13,878.88	145,531.29	77.71%	-	145,531.29
Public Health	13,831,858	714,069.54	6,217,729.11	44.95%	550,508.51	6,768,237.62
Environmental Health	1,705,286	122,716.70	934,901.21	54.82%	13,413.01	948,314.22
H&CC Block Grant	820,541	70,745.75	477,802.00	58.23%	-	477,802.00
Medical Services - Autopsies	90,000	9,600.00	46,500.00	51.67%	-	46,500.00
Mental Health	528,612	-	396,459.00	75.00%	-	396,459.00
Rural Transportation Assist Program	201,384	-	81,836.53	40.64%	-	81,836.53
Social Services	20,688,003	1,367,885.22	11,983,840.77	57.93%	22,933.49	12,006,774.26
Juvenile Justice Programs	218,745	22,085.00	189,282.50	86.53%	-	189,282.50
Veteran Services	141,120	4,561.33	53,528.84	37.93%	-	53,528.84
Public Library	4,001,274	253,436.05	2,477,255.42	61.91%	143,359.99	2,620,615.41
Recreation	2,684,351	156,167.67	1,579,719.61	58.85%	40,032.93	1,619,752.54
Public Education	38,362,938	3,287,800.00	29,978,603.50	78.14%	-	29,978,603.50
Debt Service	19,668,907	-	8,847,925.51	44.98%	-	8,847,925.51
Non-Departmental	7,323,542	182,323.13	3,409,541.07	46.56%	-	3,409,541.07
Interfund Transfers	10,549,722	882,476.84	7,044,814.72	66.78%	-	7,044,814.72
TOTAL	192,293,679	11,612,187.02	114,591,104.19		3,016,808.78	117,607,912.97

Net Revenues over (under) Exp.	-	(3,756,428.95)	23,840,703.41		(3,016,808.78)	20,823,894.63
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HENDERSON COUNTY
FINANCIAL REPORT
FEBRUARY 2023

APPROPRIATIONS DETAIL						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOCIAL SERVICES						
Staff Operations	16,726,787.00	1,124,597.51	9,948,315.47	59.5%	22,933.49	9,971,248.96
Federal & State Programs	3,860,216.00	237,843.04	1,991,799.65	51.6%	-	1,991,799.65
General Assistance	101,000.00	5,444.67	43,725.65	43.3%	-	43,725.65
TOTAL	20,688,003	1,367,885.22	11,983,840.77		22,933.49	12,006,774.26
EDUCATION						
Schools Current/Capital Expense	33,112,938.00	3,287,800.00	26,478,603.50	80.0%	-	26,478,603.50
Blue Ridge Community College	5,250,000.00	-	3,500,000.00	66.7%	-	3,500,000.00
TOTAL	38,362,938	3,287,800.00	29,978,603.50		-	29,978,603.50
DEBT SERVICE						
Public Schools	11,951,709.00	-	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	-	8,847,925.51		-	8,847,925.51
INTERFUND TRANSFERS						
Public Transit Fund	14,874	1,239.50	9,916.00	66.7%	-	9,916.00
Capital Projects Fund	250,000	25,833.34	171,666.72	68.7%	-	171,666.72
Capital Reserve Fund	1,710,808	142,567.33	1,140,538.64	66.7%	-	1,140,538.64
Fire Districts Fund	20,000	-	20,000.00	100.0%	-	20,000.00
HCPS MRTS	5,132,424	427,702.00	3,421,616.00	66.7%	-	3,421,616.00
BRCC MRTS	3,421,616	285,134.67	2,281,077.36	66.7%	-	2,281,077.36
TOTAL	10,549,722	882,476.84	7,044,814.72		-	7,044,814.72
SPECIAL REVENUE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
FIRE DISTRICTS FUND						
Revenues:	12,264,624	227,945.47	11,855,776.08	96.7%	-	11,855,776.08
Expenditures:	12,264,624	1,523,556.38	11,630,845.16	94.8%	-	11,630,845.16
Net Revenues over (under) Exp	-	(1,295,610.91)	224,930.92		-	224,930.92
REVALUATION RESERVE FUND						
Revenues:	1,517,381	131,733.00	1,032,404.56	68.0%	-	1,032,404.56
Expenditures:	1,517,381	64,096.15	883,973.42	58.3%	-	883,973.42
Net Revenues over (under) Exp	-	67,636.85	148,431.14		-	148,431.14
EMERGENCY TELEPHONE SYSTEM (911) FUND						
Revenues:	452,332	8,867.42	56,605.04	12.5%	-	56,605.04
Expenditures:	452,332	3,789.26	248,526.29	54.9%	13,125.84	261,652.13
Net Revenues over (under) Exp	-	5,078.16	(191,921.25)		(13,125.84)	(205,047.09)
PUBLIC TRANSIT FUND						
Revenues:	1,088,403	8,203.01	667,750.13	61.4%	-	667,750.13
Expenditures:	1,088,403	65,483.52	452,421.03	41.6%	67,654.70	520,075.73
Net Revenues over (under) Exp	-	(57,280.51)	215,329.10		(67,654.70)	147,674.40
MISC. OTHER GOVERNMENTAL ACTIVITIES						
Revenues:	1,193,856	57,084.98	444,402.65	37.2%	-	444,402.65
Expenditures:	1,193,856	59,118.22	875,078.41	73.3%	-	875,078.41
Net Revenues over (under) Exp	-	(2,033.24)	(430,675.76)		-	(430,675.76)
ARPA FUND						
Revenues:	1,574,992	57,935.72	228,341.57	14.5%	-	228,341.57
Expenditures:	1,574,992	-	682,336.66	43.3%	466,608.83	1,148,945.49
Net Revenues over (under) Exp	-	57,935.72	(453,995.09)		(466,608.83)	(920,603.92)
OPIOID FUND						
Revenues:	-	2,996.65	820,338.41		-	820,338.41
Expenditures:	-	-	18.08		-	18.08
Net Revenues over (under) Exp	-	2,996.65	820,320.33		-	820,320.33

HENDERSON COUNTY
FINANCIAL REPORT
FEBRUARY 2023

CAPITAL PROJECTS						
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702)						
Revenues:	26,854,136	7,482.55	27,794,806.47	103.5%	-	27,794,806.47
Expenditures:	26,854,136	-	25,331,294.76	94.3%	-	25,331,294.76
Net Revenues over (under) Exp	-	7,482.55	2,463,511.71		-	2,463,511.71
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%	105,084.58	61,043,005.45
Net Revenues over (under) Exp	-	-	227,363.09		(105,084.58)	122,278.51
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	668,021.96	5,670,348.92	64.9%	-	5,670,348.92
Expenditures:	8,739,933	652,816.81	5,559,855.57	63.6%	2,112,403.80	7,672,259.37
Net Revenues over (under) Exp	-	15,205.15	110,493.35		(2,112,403.80)	(2,001,910.45)
JUSTICE ACADEMY SEWER FUND						
Revenues:	65,781	5,642.62	37,605.25	57.2%	-	37,605.25
Expenditures:	65,781	4,746.18	27,030.19	41.1%	-	27,030.19
Net Revenues over (under) Exp	-	896.44	10,575.06		-	10,575.06

**HENDERSON COUNTY
CASH BALANCE REPORT
FEBRUARY 2023**

<u>Fund(s)</u>	01/31/23 Beg. Cash Balance	Debits Revenues	(Credits) Expenditures	02/28/23 Ending Cash Balance
General	\$ 121,145,558.89	\$ 7,536,886.29	\$ (11,447,313.14)	\$ 117,235,132.04
Special Revenue	41,461,614.54	626,619.75	(1,753,542.19)	\$ 40,334,692.10
Capital Projects	4,160,093.98	947,584.46	(1,024,222.98)	\$ 4,083,455.46
Enterprise	1,277,768.53	672,323.27	(219,054.96)	\$ 1,731,036.84
HCPS - Maint. and Repair	7,711,979.98	427,702.00	-	\$ 8,139,681.98
BRCC - Maint. and Repair	2,578,609.00	136,893.00	-	\$ 2,715,502.00
Custodial	<u>2,672,949.66</u>	<u>378,851.62</u>	<u>(2,193,602.63)</u>	\$ 858,198.65
Total	<u>\$ 181,008,574.58</u>	<u>\$ 10,726,860.39</u>	<u>\$ (16,637,735.90)</u>	
Total cash available as of 2/28/2023				<u>\$ 175,097,699.07</u>