

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: June 5, 2023
SUBJECT: County Financial Report and Cash Balance Report– April 2023
PRESENTER: Samantha R. Reynolds, Finance Director
ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

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

- Dues/Non-Profit Contributions – payment of 4th quarter Board appropriations
- Human Resources – timing of board approved purchases
- Rescue Squad – payment of 4th quarter Board appropriations and billing for reimbursement of utilities
- Site Development – timing of board approved purchases
- Agri-Business – excess operating expenditures, to be covered by membership fees
- Medical Services – Autopsies – timing and quantity of services provided
- Mental Health – payment of 4th quarter Board appropriations
- Juvenile Justice Programs – receipt and disbursement of additional program funding
- Public Education – Payment of 10 of 10 annual appropriations made to the public school system
- Interfund Transfers – timing of board approved transfers

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.

Year to Date Net Revenues under Expenditures for the Solid Waste Landfill Fund is addressed by a Board approve appropriation from the General Fund, approved May 17, 2023.

BOARD ACTION REQUESTED:

Request that the Board consider approving the County’s April 2023 Financial Reports as presented.

Suggested Motion:

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

HENDERSON COUNTY

FINANCIAL REPORT

APRIL 2023

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

General Fund	194,119,126	7,353,196.94	158,579,791.79	81.7%	-	158,579,791.79
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GENERAL FUND EXPENDITURES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL

Governing Body	583,191.00	31,369.14	446,648.61	76.59%	-	446,648.61
Dues/Non-Profit Contributions	1,017,201.00	120,159.48	936,004.38	92.02%	-	936,004.38
County Manager	392,022.00	22,127.63	265,779.45	67.80%	-	265,779.45
Administrative Services	753,341.00	53,890.17	588,051.66	78.06%	-	588,051.66
Human Resources	1,174,860.00	80,822.13	998,142.16	84.96%	-	998,142.16
Elections	994,733.00	40,733.66	659,982.73	66.35%	21,850.87	681,833.60
Finance	1,249,748.00	75,305.63	998,787.21	79.92%	-	998,787.21
County Assessor	1,996,430.00	121,629.02	1,454,097.74	72.83%	2,284.41	1,456,382.15
Tax Collector	543,131.00	32,309.39	383,179.55	70.55%	-	383,179.55
Legal	991,880.00	71,962.18	820,213.07	82.69%	-	820,213.07
Register of Deeds	703,454.00	38,509.36	564,558.13	80.26%	3.24	564,561.37
Facilities Services	5,784,268.00	253,793.07	3,717,685.04	64.27%	786,248.50	4,503,933.54
Garage	475,053.00	16,874.53	348,948.76	73.45%	-	348,948.76
Court Facilities	153,000.00	5,008.64	100,475.55	65.67%	-	100,475.55
Information Technology	5,745,414.00	197,789.95	3,524,694.41	61.35%	696,388.55	4,221,082.96
Sheriff	22,597,519.00	1,498,424.07	17,955,441.25	79.46%	292,601.40	18,248,042.65
Detention Center	6,280,838.00	443,009.23	4,659,541.86	74.19%	98,835.93	4,758,377.79
Emergency Management	1,024,069.00	97,743.38	820,102.03	80.08%	30,001.46	850,103.49
Fire Services	824,220.00	15,317.69	476,059.37	57.76%	94,035.00	570,094.37
Building Services	1,505,530.00	108,287.55	1,201,246.22	79.79%	-	1,201,246.22
Wellness Clinic	1,352,315.00	86,509.14	1,063,315.72	78.63%	32,034.64	1,095,350.36
Emergency Medical Services	9,462,971.00	758,534.15	7,628,393.26	80.61%	18,192.21	7,646,585.47
Animal Services	864,123.00	58,631.24	679,118.56	78.59%	49,945.45	729,064.01
Rescue Squad	557,750.00	144,260.28	566,692.27	101.60%	-	566,692.27
Forestry Services	91,484.00	-	36,195.05	39.56%	-	36,195.05
Soil & Water Conservation	932,159.00	85,710.41	421,616.73	45.23%	373,906.00	795,522.73
Planning	913,427.00	50,886.80	661,594.40	72.43%	520.51	662,114.91
Code Enforcement Services	336,695.00	21,777.94	275,404.26	81.80%	1,587.00	276,991.26
Site Development	247,341.00	18,777.62	221,063.03	89.38%	-	221,063.03
Heritage Museum	100,000.00	8,333.34	83,333.32	83.33%	-	83,333.32
Cooperative Extension	598,356.00	45,816.24	404,841.88	67.66%	-	404,841.88
Projects Management	286,800.00	12,275.43	162,115.68	56.53%	-	162,115.68
Economic Development	801,724.00	108,500.00	434,000.00	54.13%	-	434,000.00
Agri-Business	187,268.00	16,609.49	184,289.10	98.41%	-	184,289.10
Public Health	13,831,858.00	736,548.37	7,975,289.43	57.66%	439,907.61	8,415,197.04
Environmental Health	1,705,286.00	123,439.01	1,269,653.94	74.45%	12,400.00	1,282,053.94
H&CC Block Grant	820,541.00	81,999.25	634,762.75	77.36%	-	634,762.75
Medical Services - Autopsies	90,000.00	21,150.00	78,500.00	87.22%	-	78,500.00
Mental Health	528,612.00	132,153.00	528,612.00	100.00%	-	528,612.00
Rural Transportation Assist Program	201,384.00	11,884.91	118,053.48	58.62%	-	118,053.48
Social Services	20,688,003	1,300,015.85	15,111,259.60	73.04%	18,031.60	15,129,291.20
Juvenile Justice Programs	218,745.00	21,716.00	235,257.40	107.55%	-	235,257.40
Veteran Services	141,120.00	8,865.67	69,798.03	49.46%	-	69,798.03
Public Library	4,032,274.00	305,397.19	3,206,199.54	79.51%	83,260.44	3,289,459.98
Recreation	2,654,351.00	155,185.07	2,061,953.35	77.68%	99,263.06	2,161,216.41
Public Education	38,362,938	3,784,034.50	37,487,938.00	97.72%	-	37,487,938.00
Debt Service	19,668,907	1,481,437.83	12,040,782.72	61.22%	-	12,040,782.72
Non-Departmental	7,323,542.00	260,799.53	3,870,201.42	52.85%	-	3,870,201.42
Interfund Transfers	12,329,250	2,257,004.84	10,574,296.40	85.77%	-	10,574,296.40
TOTAL	194,119,126	15,423,319.00	149,004,170.50		3,151,297.88	152,155,468.38

Net Revenues over (under) Exp.	-	(8,070,122.06)	9,575,621.29		(3,151,297.88)	6,424,323.41
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HENDERSON COUNTY

FINANCIAL REPORT

APRIL 2023

APPROPRIATIONS DETAIL						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOCIAL SERVICES						
Staff Operations	16,726,787.00	1,064,726.30	12,603,913.31	75.4%	18,031.60	12,621,944.91
Federal & State Programs	3,860,216.00	228,561.42	2,447,417.56	63.4%	-	2,447,417.56
General Assistance	101,000.00	6,728.13	59,928.73	59.3%	-	59,928.73
TOTAL	20,688,003	1,300,015.85	15,111,259.60		18,031.60	15,129,291.20
EDUCATION						
Schools Current/Capital Expense	33,112,938.00	3,346,534.50	33,112,938.00	100.0%	-	33,112,938.00
Blue Ridge Community College	5,250,000.00	437,500.00	4,375,000.00	83.3%	-	4,375,000.00
TOTAL	38,362,938	3,784,034.50	37,487,938.00		-	37,487,938.00
DEBT SERVICE						
Public Schools	11,951,709.00	711,090.16	6,617,668.17	55.4%	-	6,617,668.17
Blue Ridge Community College	3,372,266.00	-	1,917,401.39	56.9%	-	1,917,401.39
Henderson County	4,344,932.00	770,347.67	3,505,713.16	80.7%	-	3,505,713.16
TOTAL	19,668,907	1,481,437.83	12,040,782.72		-	12,040,782.72
INTERFUND TRANSFERS						
Public Transit Fund	14,874	1,239.50	12,395.00	83.3%	-	12,395.00
Capital Projects Fund	2,029,528	1,400,361.34	1,987,861.40	97.9%	-	1,987,861.40
Capital Reserve Fund	1,710,808	142,567.33	1,425,673.30	83.3%	-	1,425,673.30
Fire Districts Fund	20,000	-	20,000.00	100.0%	-	20,000.00
HCPS MRTS	5,132,424	427,702.00	4,277,020.00	83.3%	-	4,277,020.00
BRCC MRTS	3,421,616	285,134.67	2,851,346.70	83.3%	-	2,851,346.70
TOTAL	12,329,250	2,257,004.84	10,574,296.40		-	10,574,296.40

HENDERSON COUNTY
FINANCIAL REPORT
APRIL 2023

SPECIAL REVENUE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<i>FIRE DISTRICTS FUND</i>						
Revenues:	12,264,624	139,764.40	12,191,896.04	99.4%	-	12,191,896.04
Expenditures:	12,264,624	196,759.51	12,055,302.60	98.3%	-	12,055,302.60
Net Revenues over (under) Exp	-	(56,995.11)	136,593.44		-	136,593.44
<i>REVALUATION RESERVE FUND</i>						
Revenues:	1,517,381	133,122.25	1,299,679.31	85.7%	-	1,299,679.31
Expenditures:	1,517,381	63,561.96	1,047,451.30	69.0%	-	1,047,451.30
Net Revenues over (under) Exp	-	69,560.29	252,228.01		-	252,228.01
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>						
Revenues:	452,332	9,265.62	75,567.65	16.7%	-	75,567.65
Expenditures:	452,332	34,584.98	286,632.30	63.4%	8,131.00	294,763.30
Net Revenues over (under) Exp	-	(25,319.36)	(211,064.65)		(8,131.00)	(219,195.65)
<i>PUBLIC TRANSIT FUND</i>						
Revenues:	1,088,403	8,223.65	683,359.30	62.8%	-	683,359.30
Expenditures:	1,088,403	69,801.11	593,911.76	54.6%	56,654.70	650,566.46
Net Revenues over (under) Exp	-	(61,577.46)	89,447.54		(56,654.70)	32,792.84
<i>MISC. OTHER GOVERNMENTAL ACTIVITIES</i>						
Revenues:	1,193,856	55,094.85	540,549.48	45.3%	-	540,549.48
Expenditures:	1,193,856	70,668.55	980,207.03	82.1%	-	980,207.03
Net Revenues over (under) Exp	-	(15,573.70)	(439,657.55)		-	(439,657.55)
<i>ARPA FUND</i>						
Revenues:	1,574,992	70,167.95	380,523.11	24.2%	-	380,523.11
Expenditures:	1,574,992	-	682,336.66	43.3%	466,608.83	1,148,945.49
Net Revenues over (under) Exp	-	70,167.95	(301,813.55)		(466,608.83)	(768,422.38)
<i>OPIOID FUND</i>						
Revenues:	-	3,629.34	828,209.79		-	828,209.79
Expenditures:	-	-	18.08		-	18.08
Net Revenues over (under) Exp	-	3,629.34	828,191.71		-	828,191.71

HENDERSON COUNTY
FINANCIAL REPORT
APRIL 2023

CAPITAL PROJECTS						
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702)						
Revenues:	26,854,136	8,146.75	27,810,136.03	103.6%	-	27,810,136.03
Expenditures:	26,854,136	-	25,331,294.76	94.3%	-	25,331,294.76
Net Revenues over (under) Exp	-	8,146.75	2,478,841.27		-	2,478,841.27
HENDERSONVILLE HIGH SCHOOL PROJECT - 2019 (1903) - PROJECT COMPLETE						
Revenues:	60,442,694	-	61,165,283.96	101.2%	-	61,165,283.96
Expenditures:	60,442,694	342.00	60,940,000.37	100.8%	-	60,940,000.37
Net Revenues over (under) Exp	-	(342.00)	225,283.59		-	225,283.59
BRCC PATTON BUILDING PROJECT (1904) - PROJECT COMPLETE						
Revenues:	24,800,016	-	25,487,986.04	102.8%	-	25,487,986.04
Expenditures:	24,800,016	212,548.25	25,083,221.60	101.1%	-	25,083,221.60
Net Revenues over (under) Exp	-	(212,548.25)	404,764.44		-	404,764.44

ENTERPRISE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOLID WASTE LANDFILL FUND						
Revenues:	8,745,933	651,066.03	7,099,890.24	81.2%	-	7,099,890.24
Expenditures:	8,745,933	770,316.06	7,156,828.18	81.8%	899,338.31	8,056,166.49
Net Revenues over (under) Exp	-	(119,250.03)	(56,937.94)		(899,338.31)	(956,276.25)
JUSTICE ACADEMY SEWER FUND						
Revenues:	65,781	6,034.95	50,067.94	76.1%	-	50,067.94
Expenditures:	65,781	4,507.63	36,627.99	55.7%	-	36,627.99
Net Revenues over (under) Exp	-	1,527.32	13,439.95		-	13,439.95

**HENDERSON COUNTY
CASH BALANCE REPORT
APRIL 2023**

<u>Fund(s)</u>	<u>03/31/23 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) Expenditures</u>	<u>04/30/23 Ending Cash Balance</u>
General	\$ 110,446,883.65	\$ 7,102,294.20	\$ (15,966,273.60)	\$ 101,582,904.25
Special Revenue	40,421,215.11	551,734.84	(567,131.62)	\$ 40,405,818.33
Capital Projects	7,720,256.26	1,666,053.53	(1,792,241.56)	\$ 7,594,068.23
Enterprise	1,236,795.26	655,964.78	(773,687.49)	\$ 1,119,072.55
HCPS - Maint. and Repair	7,564,885.21	427,702.00	(115,992.91)	\$ 7,876,594.30
BRCC - Maint. and Repair	2,400,923.22	136,893.00	(500.00)	\$ 2,537,316.22
Custodial	<u>585,090.55</u>	<u>233,978.59</u>	<u>(248,556.27)</u>	\$ 570,512.87
Total	<u>\$ 170,376,049.26</u>	<u>\$ 10,774,620.94</u>	<u>\$ (19,464,383.45)</u>	
Total cash available as of 04/30/2023				<u>\$ 161,686,286.75</u>