REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: September 5, 2023

SUBJECT: County Financial Report and Cash Balance Report - July 2023

PRESENTER: Samantha R. Reynolds, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

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

- Dues/Non-Profit Contributions payment of 1st quarter Board appropriations
- Elections timing of payment of board approved expenditures
- Finance timing of payment of board approved expenditures
- Legal timing of payment of board approved expenditures
- Information Technology timing of payment of board approved expenditures
- Rescue Squad payment of 1st quarter Board appropriations and billing for reimbursement of utilities
- Heritage Museum timing of payment of monthly appropriations
- Agri-Business excess operating expenditures, to be covered by membership fees
- Mental Health payment of 1st quarter Board appropriations
- Veteran Services timing of payment of board approved expenditures
- Public Library timing of payment of board approved expenditures
- Recreation timing of payment of board approved expenditures
- Public Education payment of 1 of 10 annual appropriates made to public school system

Year to Date Net Revenues under Expenditures for the Fire Districts Fund is due to the timing of annual disbursements relative to collection of revenues.

Year to Date Net Revenues under Expenditures for the Emergency Telephone System (911) Fund is due to utilizing fund balance appropriations for FY24.

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT JULY 2023

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

2,440,319.89

2,440,319.89

1.2%

195,362,244

General Fund

2,440,319.89

GENERAL FUND EXPENDITURES							
	BUDGET	CURRENT MONTH	YEAR TO DATE		ENCUMBRANCES	TOTAL	
Governing Body	665,655	45,539.31	45,539.31	6.84%	-	45,539.31	
Dues/Non-Profit Contributions	776,896	156,197.33	156,197.33	20.11%	-	156,197.33	
County Manager	470,511	24,738.17	24,738.17	5.26%	-	24,738.17	
Administrative Services	823,862	58,266.47	58,266.47	7.07%	-	58,266.47	
Human Resources	1,444,007	118,369.70	118,369.70	8.20%	-	118,369.70	
Elections	1,127,819	212,712.65	212,712.65	18.86%	55,000.00	267,712.65	
Finance	1,344,653	116,791.63	116,791.63	8.69%	-	116,791.63	
County Assessor	2,133,023	135,119.75	135,119.75	6.33%	-	135,119.75	
Tax Collector	589,966	36,312.65	36,312.65	6.16%	-	36,312.65	
Legal	1,086,063	99,275.41	99,275.41	9.14%	-	99,275.41	
Register of Deeds	727,473	49,796.62	49,796.62	6.85%	5,039.50	54,836.12	
Facilities Services	6,233,590	197,547.02	197,547.02	3.17%	385,389.28	582,936.30	
Garage	553,002	17,589.64	17,589.64	3.18%	26,172.44	43,762.08	
Court Facilities	153,000	607.00	607.00	0.40%	· -	607.00	
Information Technology	6,213,626	808,944.98	808,944.98	13.02%	584,887.48	1,393,832.46	
Sheriff	23,402,344	1,766,490.60	1,766,490.60	7.55%	211,765.25	1,978,255.85	
Detention Center	6,827,956	529,518.06	529,518.06	7.76%	462,247.73	991,765.79	
Emergency Management	835,231	53,360.49	53,360.49	6.39%	222.00	53,582.49	
Fire Services	1,025,469	34,238.08	34,238.08	3.34%	1,086.00	35,324.08	
Building Services	1,655,748	124,806.55	124,806.55	7.54%	-	124,806.55	
Wellness Clinic	1,460,986	60,170.66	60,170.66	4.12%	92,323.00	152,493.66	
Emergency Medical Services	12,339,168	860,529.04	860,529.04	6.97%	76,888.02	937,417.06	
Animal Services	963,795	55,077.44	55,077.44	5.71%	37,215.34	92,292.78	
Rescue Squad	757,750	190,160.06	190,160.06	25.10%	-	190,160.06	
Forestry Services	151,972	-	-	0.00%	_	-	
Soil & Water Conservation	526,089	33,424.21	33,424.21	6.35%	19,106.00	52,530.21	
Planning	1,026,955	65,861.74	65,861.74	6.41%	-	65,861.74	
Code Enforcement Services	331,303	25,178.84	25,178.84	7.60%	_	25,178.84	
Site Development	321,490	21,368.30	21,368.30	6.65%	_	21,368.30	
Heritage Museum	100,000	16,666.66	16,666.66	16.67%	_	16,666.66	
Cooperative Extension	681,039	49,665.63	49,665.63	7.29%	_	49,665.63	
Projects Management	267,360	11,780.90	11,780.90	4.41%	•	11,780.90	
Economic Development	945,777	11,700.90	11,700.90	0.00%	_	11,700.30	
Agri-Business	220,084	20,034.39	20,034.39	9.10%	-	20,034.39	
Public Health	11,308,635	761,790.05	761,790.05	6.74%	518,647.61	1,280,437.66	
Environmental Health	1,876,787	133,673.99	133,673.99	7.12%	310,047.01	133,673.99	
H&CC Block Grant	844,293	133,073.99	133,073.99	0.00%	-	133,073.99	
	·	-	-	0.00%	-	-	
Medical Services - Autopsies	90,000	422.452.00	420 452 00		-	122 152 00	
Mental Health	528,612	132,153.00	132,153.00	25.00%	-	132,153.00	
Rural Transportation Assist Program	201,384	1 567 490 20	- 1,567,480.29	0.00% 6.91%	- 24 E4E 00	1 500 026 17	
Social Services	22,693,581	1,567,480.29	1,507,400.29		21,545.88	1,589,026.17	
Juvenile Justice Programs	302,020	-	-	0.00%	-	-	
Veteran Services	245,704	22,892.29	22,892.29	9.32%	-	22,892.29	
Public Library	4,020,877	357,999.81	357,999.81	8.90%	362,007.03	720,006.84	
Recreation	3,225,812	316,837.10	316,837.10	9.82%	181,321.63	498,158.73	
Public Education	40,128,000	4,354,466.66	4,354,466.66	10.85%	-	4,354,466.66	
Debt Service	19,178,617	-	-	0.00%	-	-	
Non-Departmental	755,510	211.95	211.95	0.03%	-	211.95	
Interfund Transfers	11,778,750	979,895.84	979,895.84	8.32%	-	979,895.84	
TOTAL	195,362,244	14,623,540.96	14,623,540.96		3,040,864.19	17,664,405.15	

Net Revenues over (under) Exp. - (12,183,221.07) (12,183,221.07) (3,040,864.19) (15,224,085.26)

HENDERSON COUNTY FINANCIAL REPORT JULY 2023

		APPROPRIATIONS	DETAIL			
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOCIAL SERVICES	_					
Staff Operations	18,512,686	1,410,970.59	1,410,970.59	7.6%	21,545.88	1,432,516.47
Federal & State Programs	4,080,895	155,270.86	155,270.86	3.8%	-	155,270.86
General Assistance	100,000	1,238.84	1,238.84	1.2%	-	1,238.84
TOTAL	22,693,581	1,567,480.29	1,567,480.29	•	21,545.88	1,589,026.17
EDUCATION						
Schools Current/Capital Expense	34,628,000	3,437,800.00	3,437,800.00	9.9%	-	3,437,800.00
Blue Ridge Community College	5,500,000	916,666.66	916,666.66	16.7%	-	916,666.66
TOTAL	40,128,000	4,354,466.66	4,354,466.66	•	-	4,354,466.60
DEBT SERVICE						
Public Schools	11,642,875	_	_	0.0%	_	_
Blue Ridge Community College	3,297,401	_	_	0.0%	-	_
Henderson County	4,238,341	-	_	0.0%	_	_
TOTAL	19,178,617	-	-	0.070	-	-
INTERFUND TRANSFERS						
Capital Projects Fund	250,000	20,833.34	20,833.34	8.3%		20,833.3
	,			8.3%	-	
Capital Reserve Fund Fire Districts Fund	4,603,500 20,000	383,625.00	383,625.00	8.3% 0.0%	-	383,625.0
	,	-	-		-	-
HCPS MRTS	4,603,500	383,625.00	383,625.00	8.3%	-	383,625.0
BRCC MRTS	2,301,750	191,812.50	191,812.50	8.3%		191,812.5
TOTAL	11,778,750	979,895.84	979,895.84		-	979,895.8
		SPECIAL REVENUE				
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
FIRE DISTRICTS FUND	4E 04E 040	45 567 57	45 567 57	0.40/		4E ECZ E
Revenues:	15,915,648	15,567.57	15,567.57	0.1%	-	15,567.5
Expenditures:	15,915,648	55,490.00	55,490.00	0.3%	-	55,490.00
Net Revenues over (under) Exp	-	(39,922.43)	(39,922.43)		-	(39,922.43
REVALUATION RESERVE FUND						
Revenues:	1,510,021	133,807.43	133,807.43	8.9%	-	133,807.43
Expenditures:	1,510,021	116,802.44	116,802.44	7.7%	31,750.00	148,552.4
Net Revenues over (under) Exp	-	17,004.99	17,004.99		(31,750.00)	(14,745.0
EMERGENCY TELEPHONE SYSTEM	(911) FUND					
Revenues:	271,349	2,626.07	2,626.07	1.0%	-	2,626.0
Expenditures:	271,349	53,596.32	53,596.32	19.8%	36,455.59	90,051.9
Net Revenues over (under) Exp	-	(50,970.25)			(36,455.59)	(87,425.8
PUBLIC TRANSIT FUND						
Revenues:	1,147,785	_	_	0.0%	_	_
Expenditures:	1,147,785	_	_	0.0%	25,912.89	25,912.89
Net Revenues over (under) Exp	-	-	-	•.•	(25,912.89)	(25,912.8
MISC. OTHER GOVERNMENTAL ACT	IVITIES					
Revenues:	960.000	39,066.25	39,066.25	4.1%	_	39,066.2
Expenditures:	960,000	34,567.56	34,567.56	3.6%	-	34,567.5
Net Revenues over (under) Exp	960,000	4,498.69	4,498.69	J.U70	-	4,498.6
APPA EUND						
ARPA FUND		75 400 00	75 400 00			75 400 0
Revenues:	-	75,188.29	75,188.29		-	75,188.2
Expenditures: Net Revenues over (under) Exp	<u>-</u>	75,188.29	75,188.29	-	<u>-</u>	- 75,188.2
, , ,		-, -	-, 			-,
OPIOID FUND	70.047	040 007 40	040 007 40			040 007 4
Revenues:	72,217	218,387.42	218,387.42		-	218,387.42
		·				
Expenditures: Net Revenues over (under) Exp	72,217	7,736.51 210,650.91	7,736.51 210,650.91		-	7,736.51 210,650.9 1

HENDERSON COUNTY FINANCIAL REPORT JULY 2023

		CAPITAL PROJE	CTS			
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
EDNEYVILLE ELEMENTARY SCHOO	OL PROJECT (1702))				
Revenues:	26,854,136	8,735.26	27,836,000.65	103.7%	-	27,836,000.65
Expenditures:	26,854,136	<u>-</u>	25,331,294.76	94.3%	-	25,331,294.76
Net Revenues over (under) Exp	-	8,735.26	2,504,705.89	•	-	2,504,705.89
HENDERSONVILLE HIGH SCHOOL	PROJECT - 2019 (1	903) - PROJECT COMPL	ETE			
Revenues:	60,442,694	· -	61,180,389.90	101.2%	-	61,180,389.90
Expenditures:	60,442,694	-	60,940,000.37	100.8%	-	60,940,000.37
Net Revenues over (under) Exp	-	-	240,389.53	•	-	240,389.53
BRCC PATTON BUILDING PROJEC	T (1904) - PROJEC	T COMPLETE				
Revenues:	24,800,016	-	25,491,653.09	102.8%		25,491,653.09
Expenditures:	24,800,016	-	25,083,221.60	101.1%	-	25,083,221.60
Net Revenues over (under) Exp	-	-	408,431.49		-	408,431.49
		ENTERPRISE FU	NDS			
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOLID WASTE LANDFILL FUND						
Revenues:	9.309.047	651,500,76	651.500.76	7.0%	_	651.500.76
Expenditures:	9,309,047	163,642.83	163,642.83	1.8%	5,719,386.37	5,883,029.20
Net Revenues over (under) Exp	-	487,857.93	487,857.93	•	(5,719,386.37)	(5,231,528.44)
JUSTICE ACADEMY SEWER FUND						

6,279.35

6,117.52

161.83

6,279.35

161.83

6,117.52

9.3%

0.2%

6,279.35 161.83

6,117.52

67,739

67,739

Revenues:

Expenditures:

Net Revenues over (under) Exp

HENDERSON COUNTY CASH BALANCE REPORT JULY 2023

<u>Fund(s)</u>	06/30/23 Beg. Cash <u>Balance</u>	Debits <u>Revenues</u>	(Credits) <u>Expenditures</u>	07/31/23 Ending Cash <u>Balance</u>	
General	\$ 86,136,443.15	\$ 6,773,996.01	\$ (13,107,728.78)	\$ 79,802,710.38	
Special Revenue	39,837,801.25	985,610.06	(298,802.29)	\$ 40,524,609.02	
Capital Projects	8,504,536.99	74,306.92	(433,631.72)	\$ 8,145,212.19	
Enterprise	2,338,595.00	666,866.75	(770,281.70)	\$ 2,235,180.05	
HCPS - Maint. and Repair	8,484,858.30	383,625.00	-	\$ 8,868,483.30	
BRCC - Maint. and Repair	1,779,079.83	191,812.50	-	\$ 1,970,892.33	
Custodial	569,765.08	274,641.57	(259,831.41)	\$ 584,575.24	
Total	\$ 147,651,079.60	\$ 9,350,858.81	\$ (14,870,275.90)		
Total cash available as of 0	\$ 142,131,662.51				