

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: October 2, 2023
SUBJECT: County Financial Report and Cash Balance Report - August 2023
PRESENTER: Samantha R. Reynolds, Finance Director
ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

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

- Dues/Non-Profit Contributions – payment of 1st quarter Board appropriations
- Elections – 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
- Agri-Business – excess operating expenditures, to be covered by membership fees
- Mental Health – payment of 1st quarter Board appropriations
- Public Education – payment of 2 of 10 annual appropriates made to public school system
- Non-Department – Occupancy Tax receipts not included in budget ordinance

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

Year to Date Net Revenues under Expenditures for the Public Transit Fund is due to payment for contracted services to be reimbursed by grant funding.

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

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

HENDERSON COUNTY
FINANCIAL REPORT
AUGUST 2023

GENERAL FUND REVENUES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
General Fund	196,782,007	12,344,064.52	14,784,384.41	7.5%	-	14,784,384.41
GENERAL FUND EXPENDITURES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
Governing Body	665,655	29,488.49	75,027.80	11.27%	4,484.21	79,512.01
Dues/Non-Profit Contributions	776,896	15,084.14	171,281.47	22.05%	-	171,281.47
County Manager	470,511	23,954.78	48,692.95	10.35%	-	48,692.95
Administrative Services	823,862	55,427.69	113,694.16	13.80%	-	113,694.16
Human Resources	1,444,007	112,045.48	230,415.18	15.96%	15,928.50	246,343.68
Elections	1,127,819	37,508.60	250,221.25	22.19%	58,645.00	308,866.25
Finance	1,344,653	94,234.86	211,026.49	15.69%	-	211,026.49
County Assessor	2,133,023	135,333.68	270,453.43	12.68%	-	270,453.43
Tax Collector	589,966	33,821.53	70,134.18	11.89%	-	70,134.18
Legal	1,086,063	102,126.66	201,402.07	18.54%	-	201,402.07
Register of Deeds	727,473	51,377.93	101,174.55	13.91%	5,039.50	106,214.05
Facilities Services	6,233,590	426,496.00	624,043.02	10.01%	417,807.04	1,041,850.06
Garage	553,002	55,238.64	72,828.28	13.17%	26,172.44	99,000.72
Court Facilities	153,000	10,942.61	11,549.61	7.55%	-	11,549.61
Information Technology	6,269,670	752,501.40	1,561,446.38	24.90%	1,192,286.02	2,753,732.40
Sheriff	23,489,447	1,794,241.91	3,560,732.51	15.16%	134,574.69	3,695,307.20
Detention Center	6,827,956	457,272.94	986,791.00	14.45%	420,285.28	1,407,076.28
Emergency Management	841,909	58,354.59	111,715.08	13.27%	10,355.49	122,070.57
Fire Services	1,025,469	30,759.87	64,997.95	6.34%	3,581.00	68,578.95
Building Services	1,655,748	113,452.81	238,259.36	14.39%	-	238,259.36
Wellness Clinic	1,460,986	154,140.74	214,311.40	14.67%	147,556.92	361,868.32
Emergency Medical Services	12,339,168	823,231.50	1,683,760.54	13.65%	154,873.29	1,838,633.83
Animal Services	963,795	58,485.31	113,562.75	11.78%	13,772.28	127,335.03
Rescue Squad	757,750	(701.96)	189,458.10	25.00%	-	189,458.10
Forestry Services	151,972	(1,519.75)	(1,519.75)	-1.00%	-	(1,519.75)
Soil & Water Conservation	553,313	44,207.40	77,631.61	14.03%	23,416.00	101,047.61
Planning	1,026,955	65,864.50	131,726.24	12.83%	-	131,726.24
Code Enforcement Services	331,303	23,621.21	48,800.05	14.73%	-	48,800.05
Site Development	321,490	23,723.27	45,091.57	14.03%	-	45,091.57
Heritage Museum	100,000	-	16,666.66	16.67%	-	16,666.66
Cooperative Extension	681,039	47,331.39	96,997.02	14.24%	-	96,997.02
Projects Management	267,360	9,457.30	21,238.20	7.94%	-	21,238.20
Economic Development	945,777	133,500.00	133,500.00	14.12%	-	133,500.00
Agri-Business	220,084	20,437.79	40,472.18	18.39%	4,984.98	45,457.16
Public Health	12,419,072	768,281.44	1,530,071.49	12.32%	497,945.54	2,028,017.03
Environmental Health	1,876,787	122,530.05	256,204.04	13.65%	-	256,204.04
H&CC Block Grant	844,293	68,178.00	68,178.00	8.08%	-	68,178.00
Medical Services - Autopsies	90,000	10,200.00	-	0.00%	-	-
Strategic Behavioral Health	88,675	-	-	0.00%	-	-
Mental Health	528,612	-	132,153.00	25.00%	-	132,153.00
Rural Transportation Assist Program	201,384	14,133.42	14,133.42	7.02%	-	14,133.42
Social Services	22,693,581	1,469,593.27	3,037,073.56	13.38%	15,000.00	3,052,073.56
Juvenile Justice Programs	302,020	36,515.00	36,515.00	12.09%	-	36,515.00
Veteran Services	245,704	7,375.40	30,267.69	12.32%	-	30,267.69
Public Library	4,064,479	319,035.03	677,034.84	16.66%	343,315.60	1,020,350.44
Recreation	3,225,812	214,647.92	531,485.02	16.48%	141,253.35	672,738.37
Public Education	40,128,000	3,500,300.00	7,854,766.66	19.57%	-	7,854,766.66
Debt Service	19,178,617	9,925.00	9,925.00	0.05%	-	9,925.00
Non-Departmental	755,510	433,670.89	433,882.84	57.43%	-	433,882.84
Interfund Transfers	11,778,750	979,895.84	1,959,791.68	16.64%	-	1,959,791.68
TOTAL	196,782,007	13,745,724.57	28,359,065.53		3,631,277.13	31,990,342.66
Net Revenues over (under) Exp.	-	(1,401,660.05)	(13,574,681.12)		(3,631,277.13)	(17,205,958.25)

HENDERSON COUNTY
FINANCIAL REPORT
AUGUST 2023

APPROPRIATIONS DETAIL						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOCIAL SERVICES						
Staff Operations	18,512,686	1,237,083.12	2,648,053.71	14.3%	15,000.00	2,663,053.71
Federal & State Programs	4,080,895	227,092.85	382,363.71	9.4%	-	382,363.71
General Assistance	100,000	5,417.30	6,656.14	6.7%	-	6,656.14
TOTAL	22,693,581	1,469,593.27	3,037,073.56		15,000.00	3,052,073.56
EDUCATION						
Schools Current/Capital Expense	34,628,000	3,500,300.00	6,938,100.00	20.0%	-	6,938,100.00
Blue Ridge Community College	5,500,000	-	916,666.66	16.7%	-	916,666.66
TOTAL	40,128,000	3,500,300.00	7,854,766.66		-	7,854,766.66
DEBT SERVICE						
Public Schools	11,642,875	2,825.00	2,825.00	0.0%	-	2,825.00
Blue Ridge Community College	3,297,401	-	-	0.0%	-	-
Henderson County	4,238,341	7,100.00	7,100.00	0.2%	-	7,100.00
TOTAL	19,178,617	9,925.00	9,925.00		-	9,925.00
INTERFUND TRANSFERS						
Capital Projects Fund	250,000	20,833.34	41,666.68	16.7%	-	41,666.68
Capital Reserve Fund	4,603,500	383,625.00	767,250.00	16.7%	-	767,250.00
Fire Districts Fund	20,000	-	-	0.0%	-	-
HCPS MRTS	4,603,500	383,625.00	767,250.00	16.7%	-	767,250.00
BRCC MRTS	2,301,750	191,812.50	383,625.00	16.7%	-	383,625.00
TOTAL	11,778,750	979,895.84	1,959,791.68		-	1,959,791.68
SPECIAL REVENUE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
FIRE DISTRICTS FUND						
Revenues:	15,915,648	1,410,920.78	1,426,488.35	9.0%	-	1,426,488.35
Expenditures:	15,915,648	4,250.32	59,740.32	0.4%	-	59,740.32
Net Revenues over (under) Exp	-	1,406,670.46	1,366,748.03		-	1,366,748.03
REVALUATION RESERVE FUND						
Revenues:	1,510,021	139,227.56	273,034.99	18.1%	-	273,034.99
Expenditures:	1,510,021	110,753.36	227,555.80	15.1%	1,083.90	228,639.70
Net Revenues over (under) Exp	-	28,474.20	45,479.19		(1,083.90)	44,395.29
EMERGENCY TELEPHONE SYSTEM (911) FUND						
Revenues:	271,349	5,721.90	8,347.97	3.1%	-	8,347.97
Expenditures:	271,349	99,810.03	153,406.35	56.5%	-	153,406.35
Net Revenues over (under) Exp	-	(94,088.13)	(145,058.38)		-	(145,058.38)
PUBLIC TRANSIT FUND						
Revenues:	1,147,785	7,061.99	7,061.99	0.6%	-	7,061.99
Expenditures:	1,147,785	66,644.33	66,644.33	5.8%	15,152.83	81,797.16
Net Revenues over (under) Exp	-	(59,582.34)	(59,582.34)		(15,152.83)	(74,735.17)
MISC. OTHER GOVERNMENTAL ACTIVITIES						
Revenues:	960,000	37,036.39	76,102.64	7.9%	-	76,102.64
Expenditures:	960,000	74,804.97	109,372.53	11.4%	-	109,372.53
Net Revenues over (under) Exp	-	(37,768.58)	(33,269.89)		-	(33,269.89)
ARPA FUND						
Revenues:	-	125,185.06	200,373.35		-	200,373.35
Expenditures:	-	-	-		-	-
Net Revenues over (under) Exp	-	125,185.06	200,373.35		-	200,373.35
OPIOID FUND						
Revenues:	209,217	389,676.13	608,063.55		-	608,063.55
Expenditures:	209,217	43.79	7,780.30		3,395.27	11,175.57
Net Revenues over (under) Exp	-	389,632.34	600,283.25		(3,395.27)	596,887.98

HENDERSON COUNTY
FINANCIAL REPORT
AUGUST 2023

CAPITAL PROJECTS						
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702)						
Revenues:	26,854,136	9,166.48	27,845,167.13	103.7%	-	27,845,167.13
Expenditures:	26,854,136	-	25,331,294.76	94.3%	-	25,331,294.76
Net Revenues over (under) Exp	-	9,166.48	2,513,872.37		-	2,513,872.37
HENDERSONVILLE HIGH SCHOOL PROJECT - 2019 (1903) - PROJECT COMPLETE						
Revenues:	60,442,694	15,105.94	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	-	15,105.94	240,389.53		-	240,389.53
BRCC PATTON BUILDING PROJECT (1904) - PROJECT COMPLETE						
Revenues:	24,800,016	3,667.05	25,491,653.09	102.8%	-	25,491,653.09
Expenditures:	24,800,016	212,548.25	25,083,221.60	101.1%	-	25,083,221.60
Net Revenues over (under) Exp	-	(208,881.20)	408,431.49		-	408,431.49
ENTERPRISE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOLID WASTE LANDFILL FUND						
Revenues:	9,345,547	807,205.94	1,458,706.70	15.6%	-	1,458,706.70
Expenditures:	9,345,547	747,775.92	911,418.75	9.8%	5,346,968.37	6,258,387.12
Net Revenues over (under) Exp	-	59,430.02	547,287.95		(5,346,968.37)	(4,799,680.42)
JUSTICE ACADEMY SEWER FUND						
Revenues:	67,739	7,968.37	14,247.72	21.0%	-	14,247.72
Expenditures:	67,739	3,019.44	3,181.27	4.7%	-	3,181.27
Net Revenues over (under) Exp	-	4,948.93	11,066.45		-	11,066.45

**HENDERSON COUNTY
CASH BALANCE REPORT
AUGUST 2023**

<u>Fund(s)</u>	07/31/23 Beg. Cash Balance	Debits Revenues	(Credits) Expenditures	08/31/23 Ending Cash Balance
General	\$ 81,057,242.87	\$ 18,619,757.53	\$ (18,526,403.03)	\$ 81,150,597.37
Special Revenue	40,524,975.02	2,521,535.62	(624,187.98)	\$ 42,422,322.66
Capital Projects	6,969,478.68	54,809.57	(1,065,212.87)	\$ 5,959,075.38
Enterprise	2,235,693.05	914,803.22	(744,014.07)	\$ 2,406,482.20
HCPS - Maint. and Repair	8,868,483.30	383,625.00	-	\$ 9,252,108.30
BRCC - Maint. and Repair	1,970,892.33	191,812.50	-	\$ 2,162,704.83
Custodial	<u>504,606.26</u>	<u>1,287,773.46</u>	<u>(244,161.10)</u>	\$ 1,548,218.62
Total	<u>\$ 142,131,371.51</u>	<u>\$ 23,974,116.90</u>	<u>\$ (21,203,979.05)</u>	
Total cash available as of 08/31/2023				<u>\$ 144,901,509.36</u>