

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** November 6, 2023

**SUBJECT:** County Financial Report and Cash Balance Report - September 2023

**PRESENTER:** Samantha R. Reynolds, Finance Director

**ATTACHMENTS:** Yes

#### **SUMMARY OF REQUEST:**

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

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

- Dues/Non-Profit Contributions – payment of 1<sup>st</sup> quarter Board appropriations
- Human Resources – timing of payment of board approved expenditures
- 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
- Wellness Clinic – timing of payment of board approved expenditures
- Code Enforcement – timing of payment of board approved expenditures
- Agri-Business – timing of operating expenditures, any excess to be covered by membership fees
- Public Library – timing of payment of board approved expenditures
- Public Education – payment of 3 of 10 annual appropriates made to public school system
- Non-Department – Occupancy Tax receipts not included in budget ordinance
- Interfund Transfers – timing of board approved transfers

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 September 2023 Financial Reports as presented.

#### ***Suggested Motion:***

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

HENDERSON COUNTY  
FINANCIAL REPORT  
SEPTEMBER 2023

GENERAL FUND REVENUES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
General Fund	197,575,311	16,951,844.18	31,736,228.59	16.1%	-	31,736,228.59

GENERAL FUND EXPENDITURES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
Governing Body	690,655	44,774.38	119,802.18	17.35%	16,984.21	136,786.39
Dues/Non-Profit Contributions	776,896	38,078.72	209,360.19	26.95%	-	209,360.19
County Manager	470,511	33,942.63	82,635.58	17.56%	-	82,635.58
Administrative Services	823,862	80,580.37	194,274.53	23.58%	-	194,274.53
Human Resources	1,444,007	153,614.97	384,030.15	26.59%	19,730.50	403,760.65
Elections	1,136,934	67,132.94	317,354.19	27.91%	64,864.00	382,218.19
Finance	1,344,653	153,926.45	364,952.94	27.14%	-	364,952.94
County Assessor	2,133,023	210,965.47	481,418.90	22.57%	-	481,418.90
Tax Collector	589,966	54,259.02	124,393.20	21.08%	-	124,393.20
Legal	1,086,063	111,331.51	312,733.58	28.80%	-	312,733.58
Register of Deeds	727,473	73,035.16	174,209.71	23.95%	-	174,209.71
Facilities Services	6,367,233	441,025.82	1,065,068.84	16.73%	448,843.77	1,513,912.61
Garage	553,002	26,510.18	99,338.46	17.96%	-	99,338.46
Court Facilities	153,000	11,425.01	22,974.62	15.02%	-	22,974.62
Information Technology	6,541,438	419,548.51	1,980,994.89	30.28%	934,348.73	2,915,343.62
Sheriff	23,653,269	2,324,361.79	5,885,094.30	24.88%	134,311.35	6,019,405.65
Detention Center	6,830,443	557,726.18	1,544,517.18	22.61%	-	1,544,517.18
Emergency Management	841,909	93,534.01	205,249.09	24.38%	27,685.53	232,934.62
Fire Services	1,202,938	42,786.41	107,784.36	8.96%	3,581.00	111,365.36
Building Services	1,655,748	160,014.45	398,273.81	24.05%	-	398,273.81
Wellness Clinic	1,460,986	164,231.86	378,543.26	25.91%	130,902.67	509,445.93
Emergency Medical Services	12,339,168	1,230,965.75	2,914,726.29	23.62%	175,235.56	3,089,961.85
Animal Services	963,795	82,358.03	195,920.78	20.33%	10,268.60	206,189.38
Rescue Squad	757,750	(443.07)	189,015.03	24.94%	-	189,015.03
Forestry Services	151,972	6,761.45	5,241.70	3.45%	-	5,241.70
Soil & Water Conservation	553,313	47,848.49	125,480.10	22.68%	23,416.00	148,896.10
Planning	1,026,955	97,611.97	229,338.21	22.33%	-	229,338.21
Code Enforcement Services	331,303	35,019.03	83,819.08	25.30%	-	83,819.08
Site Development	321,490	29,506.94	74,598.51	23.20%	-	74,598.51
Heritage Museum	100,000	8,333.33	24,999.99	25.00%	-	24,999.99
Cooperative Extension	682,639	48,288.67	145,285.69	21.28%	-	145,285.69
Projects Management	267,360	25,939.40	47,177.60	17.65%	-	47,177.60
Economic Development	945,777	-	133,500.00	14.12%	-	133,500.00
Agri-Business	220,084	24,788.13	65,260.31	29.65%	4,984.98	70,245.29
Public Health	12,419,072	1,073,207.83	2,603,279.32	20.96%	467,997.92	3,071,277.24
Environmental Health	1,876,787	194,331.90	450,535.94	24.01%	-	450,535.94
H&CC Block Grant	844,293	63,619.00	131,797.00	15.61%	-	131,797.00
Medical Services - Autopsies	90,000	2,600.00	2,600.00	2.89%	-	2,600.00
Strategic Behavioral Health	88,675	14,963.70	14,963.70	16.87%	-	14,963.70
Mental Health	528,612	-	132,153.00	25.00%	-	132,153.00
Rural Transportation Assist Program	201,384	15,651.85	29,785.27	14.79%	-	29,785.27
Social Services	22,693,581	2,034,887.19	5,072,770.75	22.35%	43,003.68	5,115,774.43
Juvenile Justice Programs	302,020	35,561.00	72,076.00	23.86%	-	72,076.00
Veteran Services	245,704	15,134.58	45,402.27	18.48%	-	45,402.27
Public Library	4,074,479	413,757.42	1,090,792.26	26.77%	287,841.62	1,378,633.88
Recreation	3,224,212	266,254.53	797,739.55	24.74%	143,208.21	940,947.76
Public Education	40,128,000	3,896,133.33	11,750,899.99	29.28%	-	11,750,899.99
Debt Service	19,178,617	3,825,161.17	3,835,086.17	20.00%	-	3,835,086.17
Non-Departmental	755,510	346,046.20	779,929.04	103.23%	-	779,929.04
Interfund Transfers	11,778,750	999,895.84	2,959,687.52	25.13%	-	2,959,687.52
<b>TOTAL</b>	<b>197,575,311</b>	<b>20,096,989.50</b>	<b>48,456,865.03</b>		<b>2,937,208.33</b>	<b>51,394,073.36</b>
<b>Net Revenues over (under) Exp.</b>	<b>-</b>	<b>(3,145,145.32)</b>	<b>(16,720,636.44)</b>		<b>(2,937,208.33)</b>	<b>(19,657,844.77)</b>

HENDERSON COUNTY  
FINANCIAL REPORT  
SEPTEMBER 2023

APPROPRIATIONS DETAIL						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>SOCIAL SERVICES</b>						
Staff Operations	18,512,686	1,797,891.82	4,445,945.53	24.0%	43,003.68	4,488,949.21
Federal & State Programs	4,080,895	231,333.37	614,507.08	15.1%	-	614,507.08
General Assistance	100,000	5,662.00	12,318.14	12.3%	-	12,318.14
<b>TOTAL</b>	<b>22,693,581</b>	<b>2,034,887.19</b>	<b>5,072,770.75</b>		<b>43,003.68</b>	<b>5,115,774.43</b>
<b>EDUCATION</b>						
Schools Current/Capital Expense	34,628,000	3,437,800.00	10,375,900.00	30.0%	-	10,375,900.00
Blue Ridge Community College	5,500,000	458,333.33	1,374,999.99	25.0%	-	1,374,999.99
<b>TOTAL</b>	<b>40,128,000</b>	<b>3,896,133.33</b>	<b>11,750,899.99</b>		<b>-</b>	<b>11,750,899.99</b>
<b>DEBT SERVICE</b>						
Public Schools	11,642,875	2,241,164.29	2,243,989.29	19.3%	-	2,243,989.29
Blue Ridge Community College	3,297,401	527,998.44	527,998.44	16.0%	-	527,998.44
Henderson County	4,238,341	1,055,998.44	1,063,098.44	25.1%	-	1,063,098.44
<b>TOTAL</b>	<b>19,178,617</b>	<b>3,825,161.17</b>	<b>3,835,086.17</b>		<b>-</b>	<b>3,835,086.17</b>
<b>INTERFUND TRANSFERS</b>						
Capital Projects Fund	250,000	20,833.34	62,500.02	25.0%	-	62,500.02
Capital Reserve Fund	4,603,500	383,625.00	1,150,875.00	25.0%	-	1,150,875.00
Fire Districts Fund	20,000	20,000.00	20,000.00	100.0%	-	20,000.00
HCPS MRTS	4,603,500	383,625.00	1,150,875.00	25.0%	-	1,150,875.00
BRCC MRTS	2,301,750	191,812.50	575,437.50	25.0%	-	575,437.50
<b>TOTAL</b>	<b>11,778,750</b>	<b>999,895.84</b>	<b>2,959,687.52</b>		<b>-</b>	<b>2,959,687.52</b>
SPECIAL REVENUE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>FIRE DISTRICTS FUND</b>						
Revenues:	15,915,648	1,979,553.46	3,406,041.81	21.4%	-	3,406,041.81
Expenditures:	15,915,648	1,390,535.97	1,450,276.29	9.1%	-	1,450,276.29
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>589,017.49</b>	<b>1,955,765.52</b>		<b>-</b>	<b>1,955,765.52</b>
<b>REVALUATION RESERVE FUND</b>						
Revenues:	1,510,021	138,169.06	411,204.05	27.2%	-	411,204.05
Expenditures:	1,510,021	113,819.93	341,375.73	22.6%	-	341,375.73
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>24,349.13</b>	<b>69,828.32</b>		<b>-</b>	<b>69,828.32</b>
<b>EMERGENCY TELEPHONE SYSTEM (911) FUND</b>						
Revenues:	271,349	3,198.68	11,546.65	4.3%	-	11,546.65
Expenditures:	271,349	7,771.26	161,177.61	59.4%	-	161,177.61
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(4,572.58)</b>	<b>(149,630.96)</b>		<b>-</b>	<b>(149,630.96)</b>
<b>PUBLIC TRANSIT FUND</b>						
Revenues:	1,240,801	19,947.21	27,009.20	2.2%	-	27,009.20
Expenditures:	1,240,801	68,251.31	134,895.64	10.9%	15,152.83	150,048.47
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(48,304.10)</b>	<b>(107,886.44)</b>		<b>(15,152.83)</b>	<b>(123,039.27)</b>
<b>MISC. OTHER GOVERNMENTAL ACTIVITIES</b>						
Revenues:	960,000	38,501.20	114,603.84	11.9%	-	114,603.84
Expenditures:	960,000	36,624.35	145,996.88	15.2%	-	145,996.88
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>1,876.85</b>	<b>(31,393.04)</b>		<b>-</b>	<b>(31,393.04)</b>
<b>ARPA FUND</b>						
Revenues:	-	113,614.61	313,987.96		-	313,987.96
Expenditures:	-	-	-		-	-
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>113,614.61</b>	<b>313,987.96</b>		<b>-</b>	<b>313,987.96</b>
<b>OPIOID FUND</b>						
Revenues:	209,217	10,099.03	618,162.58		-	618,162.58
Expenditures:	209,217	-	7,780.30		-	7,780.30
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>10,099.03</b>	<b>610,382.28</b>		<b>-</b>	<b>610,382.28</b>

HENDERSON COUNTY  
FINANCIAL REPORT  
SEPTEMBER 2023

CAPITAL PROJECTS						
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702)</b>						
Revenues:	26,854,136	18,457.55	27,863,624.68	103.8%	-	27,863,624.68
Expenditures:	26,854,136	-	25,331,294.76	94.3%	-	25,331,294.76
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>18,457.55</b>	<b>2,532,329.92</b>		<b>-</b>	<b>2,532,329.92</b>
<b>HENDERSONVILLE HIGH SCHOOL PROJECT - 2019 (1903) - PROJECT COMPLETE</b>						
Revenues:	60,442,694	-	61,181,021.22	101.2%	-	61,181,021.22
Expenditures:	60,442,694	342.00	60,940,000.37	100.8%	-	60,940,000.37
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(342.00)</b>	<b>241,020.85</b>		<b>-</b>	<b>241,020.85</b>
<b>BRCC PATTON BUILDING PROJECT (1904) - PROJECT COMPLETE</b>						
Revenues:	24,800,016	-	25,490,375.25	102.8%	-	25,490,375.25
Expenditures:	24,800,016	212,548.25	25,083,221.60	101.1%	-	25,083,221.60
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(212,548.25)</b>	<b>407,153.65</b>		<b>-</b>	<b>407,153.65</b>
ENTERPRISE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>SOLID WASTE LANDFILL FUND</b>						
Revenues:	9,345,547	658,038.67	2,116,745.37	22.6%	-	2,116,745.37
Expenditures:	9,345,547	827,268.02	1,738,686.77	18.6%	4,901,592.83	6,640,279.60
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(169,229.35)</b>	<b>378,058.60</b>		<b>(4,901,592.83)</b>	<b>(4,523,534.23)</b>
<b>JUSTICE ACADEMY SEWER FUND</b>						
Revenues:	67,739	7,588.61	21,836.33	32.2%	-	21,836.33
Expenditures:	67,739	2,729.40	5,910.67	8.7%	-	5,910.67
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>4,859.21</b>	<b>15,925.66</b>		<b>-</b>	<b>15,925.66</b>

**HENDERSON COUNTY  
CASH BALANCE REPORT  
SEPTEMBER 2023**

<b><u>Fund(s)</u></b>	<b>08/31/23 Beginning Cash Balance</b>	<b>Debits Revenues</b>	<b>(Credits) Expenditures</b>	<b>09/30/23 Ending Cash Balance</b>
General	\$ 81,505,865.76	\$ 24,678,099.84	\$ (22,431,687.81)	\$ 83,752,277.79
Special Revenue	42,422,322.66	2,681,121.51	(1,611,435.19)	\$ 43,492,008.98
Capital Projects	5,959,075.38	504,909.93	(840,476.13)	\$ 5,623,509.18
Enterprise	2,406,482.20	666,177.57	(830,547.71)	\$ 2,242,112.06
HCPS - MRTS	9,252,108.30	383,625.00	(359,909.02)	\$ 9,275,824.28
BRCC - MRTS	2,162,704.83	191,812.50	(88,297.54)	\$ 2,266,219.79
Custodial	<u>1,556,576.22</u>	<u>2,217,428.14</u>	<u>(1,321,538.62)</u>	\$ 2,452,465.74
Total	<u>\$ 145,265,135.35</u>	<u>\$ 31,323,174.49</u>	<u>\$ (27,483,892.02)</u>	
<b>Total cash available as of 09/30/23</b>				<b><u>\$ 149,104,417.82</u></b>