### **REQUEST FOR BOARD ACTION**

### HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: January 2, 2024

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

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

ATTACHMENTS: Yes

#### SUMMARY OF REQUEST:

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

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

- Dues/Non-Profit Contributions payment of 2<sup>nd</sup> quarter Board appropriations
- Legal timing of payment of Board approved expenditures
- Information Technology timing of payment Board approved expenditures
- Rescue Squad payment of 2<sup>nd</sup> quarter Board appropriations
- Mental Health payment of 2<sup>nd</sup> guarter Board appropriations
- Public Education payment of 5 of 10 annual appropriates made to public school system
- Debt Service time of scheduled debt service payments for the fiscal year
- Interfund transfers payment 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 ARPA Fund is due to utilizing fund balance appropriations for FY2024 as all allotments were received in previous fiscal years.

### **BOARD ACTION REQUESTED:**

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

### Suggested Motion:

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

# HENDERSON COUNTY FINANCIAL REPORT NOVEMBER 2023

GENERAL FUND REVENUES						
	BUDGET   CURRENT MONTH   YEAR TO DATE   % USED   ENCUMBRANCES   T					
General Fund	202,368,616	38,859,090.66	83,536,676.51	41.3%	-	83,536,676.51

GENERAL FUND EXPENDITURES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
Governing Body	690,655.00	35,014.48	245,633.63	35.57%	10,401.47	256,035.10
Dues/Non-Profit Contributions	829,896.00	17,841.87	384,581.30	46.34%	-	384,581.30
County Manager	470,511.00	22,048.38	126,465.22	26.88%	-	126,465.22
Administrative Services	823,862.00	54,010.67	303,130.96	36.79%	-	303,130.96
Human Resources	1,444,007.00	99,802.23	586,092.10	40.59%	15,928.50	602,020.60
Elections	1,136,934.00	39,841.94	401,340.58	35.30%	72,424.00	473,764.58
Finance	1,344,653.00	92,750.36	556,892.33	41.42%	-	556,892.33
County Assessor	2,133,023.00	116,958.31	723,614.86	33.92%	_	723,614.86
Tax Collector	589,966.00	39,498.01	203,946.69	34.57%	_	203,946.69
Legal	1,086,063.00	68,286.90	456,423.33	42.03%	_	456,423.33
Register of Deeds	727,473.00	44,265.46	290,705.06	39.96%	_	290,705.06
Facilities Services	6,367,233.00	364,950.41	1,785,953.86	28.05%	519,433.26	2,305,387.12
Garage	553,002.00	38,715.06	195,001.29	35.26%	-	195,001.29
Court Facilities	153,000.00	9,521.77	45,618.48	29.82%	_	45,618.48
Information Technology	6,545,637.00	444,355.53	3,119,919.11	47.66%	372,842.77	3,492,761.88
Sheriff	23,687,502.00	1,716,813.03	9,303,803.60	39.28%	211,362.07	9,515,165.67
Detention Center	6,830,443.00	430,501.96	2,488,856.03	36.44%	296,301.06	2,785,157.09
Emergency Management	841,909.00	63,858.57	339,721.19	40.35%	23,698.73	363,419.92
Fire Services	1,202,938.00	45,023.94	182,587.70	15.18%	3,581.00	186,168.70
Building Services	1,655,748.00	117,084.70	637,238.84	38.49%	-	637,238.84
Wellness Clinic	1,460,986.00	117,987.46	599,077.50	41.01%	117,248.82	716,326.32
Emergency Medical Services	12,339,168.00	873,017.59	4,625,332.93	37.48%	136,753.22	4,762,086.15
Animal Services	963,795.00	50,241.51	317,703.55	32.96%	58,040.71	375,744.26
Rescue Squad	757,750.00	(864.06)	388,254.57	51.24%	-	388,254.57
Forestry Services	151,972.00	1,702.71	6,944.41	4.57%	_	6,944.41
Soil & Water Conservation	829,381.00	35,926.30	193,748.38	23.36%	19,106.00	212,854.38
Planning	1,026,955.00	65,827.74	360,611.38	35.11%	13,100.00	360,611.38
Code Enforcement Services	331,303.00	21,859.32	128,743.54	38.86%	_	128,743.54
Site Development	321,490.00	23,826.66	119,070.53	37.04%	_	119,070.53
Heritage Museum	100,000.00	8,333.33	41,666.65	41.67%	_	41,666.65
Cooperative Extension	682,639.00	59,907.34	257,340.62	37.70%	_	257,340.62
Projects Management	267,360.00	17,544.37	82,695.23	30.93%	_	82,695.23
Economic Development	945,777.00	17,044.07	242,000.00	25.59%	_	242,000.00
Agri-Business	220,084.00	5,158.14	90,094.68	40.94%	_	90,094.68
Public Health	12,419,072.00	859,331.92	4,371,652.03	35.20%	534,976.55	4,906,628.58
Environmental Health	1,876,787.00	136,589.82	709,654.04	37.81%	334,970.33	709,654.04
H&CC Block Grant	844,293.00	75,343.75	284,517.25	33.70%	_	284,517.25
Medical Services - Autopsies	90,000.00	8,400.00	27,300.00	30.33%	_	27,300.00
Strategic Behavioral Health	186,115.00	16,891.95	35,761.53	19.21%	_	35,761.53
Mental Health	528,612.00	10,091.93	264,306.00	50.00%	-	264,306.00
Rural Transportation Assist Program	201,384.00	19,262.48	64,999.31	32.28%	<u>-</u>	64,999.31
Social Services	22,706,834.00	1,476,101.14	8,062,513.68	35.51%	184,908.38	8,247,422.06
Juvenile Justice Programs	302,020.00	45,596.15	117,672.15	38.96%	104,900.30	117,672.15
Veteran Services	245,704.00	15,195.43	79,152.80	32.21%	•	79,152.80
Public Library		294,395.83		40.31%	231,053.95	1,886,359.99
Recreation	4,106,779.00		1,655,306.04		231,053.95 95,793.84	
Public Education	3,224,212.00	206,657.68	1,259,046.70	39.05%	90,193.04	1,354,840.54
Debt Service	40,128,000.00	3,896,133.33 4 173 446 78	19,605,666.65	48.86%	-	19,605,666.65
	19,178,617.00	4,173,446.78	8,606,434.09	44.88%	-	8,606,434.09 1,571,056,10
Non-Departmental Interfund Transfers	4,763,322.00	446,048.56	1,571,056.10	32.98%	-	1,571,056.10
TOTAL	12,053,750.00 . <b>202,368,616</b>	1,274,895.84 <b>18,085,902.65</b>	5,194,479.20 <b>81,740,327.70</b>	43.09%	2,903,854.33	5,194,479.20 <b>84,644,182.03</b>
IOTAL	. 202,300,010	10,000,302.00	01,140,321.10		2,903,034.33	04,044,102.03

20,773,188.01

1,796,348.81

(2,903,854.33)

(1,107,505.52)

Net Revenues over (under) Exp.

# HENDERSON COUNTY FINANCIAL REPORT NOVEMBER 2023

		APPROPRIATIONS DE				
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOCIAL SERVICES						
Staff Operations	18,512,686	1,222,110	6,893,381	37.2%	184,908	7,078,288.96
Federal & State Programs	4,094,148	249,353	1,148,347	28.0%	-	1,148,346.73
General Assistance	100,000	4,639	20,786	20.8%	404 000 20	20,786.37
TOTAL	22,706,834	1,476,101.14	8,062,513.68		184,908.38	8,247,422.06
EDUCATION						
Schools Current/Capital Expense	34,628,000	3,437,800	17,314,000	50.0%	-	17,314,000.00
Blue Ridge Community College	5,500,000	458,333	2,291,667	41.7%	-	2,291,666.65
TOTAL	40,128,000	3,896,133.33	19,605,666.65		-	19,605,666.65
DEBT SERVICE						
Public Schools	11,642,875	2,213,423	4,469,845	38.4%	_	4,469,845.00
Blue Ridge Community College	3,297,401	1,206,356	1,734,354	52.6%	_	1,734,354.1
Henderson County	4,238,341	753,668	2,402,235	56.7%	_	2,402,234.9
TOTAL	19,178,617	4,173,446.78	8,606,434.09		-	8,606,434.0
NTERFUND TRANSFERS						
Capital Projects Fund	250,000	20,833.34	104,166.70	41.7%	-	104,166.70
Capital Reserve Fund	4,603,500	383,625.00	1.918.125.00	41.7%	_	1,918,125.00
Fire Districts Fund	20,000	20,000.00	20,000.00	100.0%	_	20,000.0
HCPS MRTS	4,603,500	383,625.00	1,918,125.00	41.7%	_	1,918,125.00
BRCC MRTS	2.301.750	191,812.50	959.062.50	41.7%	_	959,062.50
Solid Waste	275,000	275,000.00	275,000.00	100.0%	_	275,000.00
TOTAL	12,053,750	1,274,895.84	5,194,479.20		-	5,194,479.20
		SPECIAL REVENUE FU	JNDS			
	BUDGET	CURRENT MONTH		% USED	ENCUMBRANCES	TOTAL
FIRE DISTRICTS FUND						
Revenues:	15,915,648	5,236,124.68	9,696,798.94	60.9%	-	9,696,798.94
Expenditures:	15,915,648	1,055,079.30	4,464,515.90	28.1%	-	4,464,515.90
Net Revenues over (under) Exp	-	4,181,045.38	5,232,283.04		-	5,232,283.04
REVALUATION RESERVE FUND						
Revenues:	1,510,021	138,547.19	684,269.49	45.3%	-	684,269.49
Expenditures:	1,510,021	248,183.13	666,867.76	44.2%	-	666,867.70
Net Revenues over (under) Exp	-	(109,635.94)	17,401.73	•	-	17,401.7
EMERGENCY TELEPHONE SYSTEM (911)	FUND					
Revenues:	271,349	4,624.49	21,203.11	7.8%	-	21,203.1
Expenditures:	271,349	7.860.86	171,775.92	63.3%	_	171,775.92
Net Revenues over (under) Exp	-	(3,236.37)	(150,572.81)		-	(150,572.8
PUBLIC TRANSIT FUND						
Revenues:	1,240,801	171,046.54	307,583.96	24.8%	_	307,583.9
Expenditures:	1,240,801	61,047.64	265,105.53	21.4%	8.099.30	273,204.83
Net Revenues over (under) Exp	-	109,998.90	42,478.43	21.470	(8,099.30)	34,379.1
AISC OTHER COVERNMENTAL ACTIVITI	JEC					
MISC. OTHER GOVERNMENTAL ACTIVITI Revenues:	960.000	67,841.21	216,680.98	22.6%		216,680.98
	960,000	38,778.42	225,393.33	22.6%	-	
Expenditures:  Net Revenues over (under) Exp	960,000	29,062.79	(8,712.35)		<u> </u>	225,393.33 (8,712.3
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ARPA FUND Revenues:		445 405 04	E00 405 05			E00 42E 0
	-	115,185.64	509,435.05		-	509,435.0
Expenditures:  Net Revenues over (under) Exp		115,185.64	509,435.05	· -	<u> </u>	509,435.0
` , ,		•				•
OPIOID FUND	242 000	77 000 64	702 406 20			702,406.20
Revenues: Expenditures:	313,882 313,882	77,822.64 17,783.14	702,406.20 44,433.02		-	
Net Revenues over (under) Exp	313,882	60,039.50	657,973.18		-	44,433.02 <b>657,973.18</b>
iver ivevelines over (under) Exp	-	00,039.30	001,813.10		-	331,313.1

# HENDERSON COUNTY FINANCIAL REPORT NOVEMBER 2023

		CAPITAL PROJECTS	S			
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
EDNEYVILLE ELEMENTARY SCHOOL P	ROJECT (1702)					
Revenues:	26,854,136	9,650.56	27,882,565.72	103.8%	_	27,882,565.72
Expenditures:	26,854,136	-	25,331,294.76	94.3%	-	25,331,294.76
Net Revenues over (under) Exp	-	9,650.56	2,551,270.96	-	-	2,551,270.96
HENDERSONVILLE HIGH SCHOOL PRO	JECT - 2019 (1903)	- PROJECT COMPLETE				
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
Net Revenues over (under) Exp	-	(342.00)	241,020.85	-	-	241,020.85
BRCC PATTON BUILDING PROJECT (19	04) - PROJECT CO	MPLETE				
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
Experiorures.			407,153.65	-		407,153.65

ENTERPRISE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOLID WASTE LANDFILL FUND						
Revenues:	9,620,547	1,053,594.79	3,870,851.29	40.2%	-	3,870,851.29
Expenditures:	9,620,547	956,404.68	3,542,081.15	36.8%	3,922,157.77	7,464,238.92
Net Revenues over (under) Exp	-	97,190.11	328,770.14	-	(3,922,157.77)	(3,593,387.63)
JUSTICE ACADEMY SEWER FUND						
Revenues:	67,739	7,645.51	35,942.78	53.1%	-	35,942.78
Expenditures:	67,739	8,798.60	17,498.49	25.8%	-	17,498.49
Net Revenues over (under) Exp	-	(1,153.09)	18,444.29		-	18,444.29

# HENDERSON COUNTY CASH BALANCE REPORT NOVEMBER 2023

<u>Fund(s)</u>	10/31/23 Beg. Cash <u>Balance</u>	Debits <u>Revenues</u>	(Credits) <u>Expenditures</u>	11/30/23 Ending Cash <u>Balance</u>
General	\$ 82,398,638.25	\$ 47,058,553.98	\$ (28,134,989.72)	\$ 101,322,202.51
Special Revenue	45,144,723.40	6,183,025.19	(3,432,549.59)	\$ 47,895,199.00
Capital Projects	5,044,620.56	26,154.65	(1,534,370.36)	\$ 3,536,404.85
Enterprise	2,125,878.76	1,060,917.58	(991,455.53)	\$ 2,195,340.81
HCPS - Maint. and Repair	9,659,449.28	383,625.00	-	\$ 10,043,074.28
BRCC - Maint. and Repair	2,458,032.29	191,812.50	-	\$ 2,649,844.79
Custodial	1,845,485.35	4,616,594.80	(1,575,599.24)	\$ 4,886,480.91
Total	\$ 148,676,827.89	\$ 59,520,683.70	\$ (35,668,964.44)	
Total cash available as of 1	\$ 172,528,547.15			