

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: February 5, 2024

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

PRESENTER: Samantha R. Reynolds, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

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

- Administrative Services – timing of payment of Board approved expenditures
- Information Technology – timing of payment of Board approved expenditures
- Rescue Squad – payment of 2nd quarter Board appropriations and timing of reimbursable expenditures
- Public Education – payment of 6 of 10 annual appropriates made to public school system
- Interfund transfers – timing of 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.

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

HENDERSON COUNTY
FINANCIAL REPORT
DECEMBER 2023

GENERAL FUND REVENUES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
General Fund	202,765,239	31,363,898.22	114,900,574.73	56.7%	-	114,900,574.73

GENERAL FUND EXPENDITURES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
Governing Body	690,655.00	87,261.31	332,894.94	48.20%	10,401.47	343,296.41
Dues/Non-Profit Contributions	829,896.00	528.81	385,110.11	46.40%	-	385,110.11
County Manager	470,511.00	22,479.22	148,944.44	31.66%	-	148,944.44
Administrative Services	823,862.00	128,976.69	432,107.65	52.45%	-	432,107.65
Human Resources	1,444,007.00	123,227.66	709,319.76	49.12%	15,928.50	725,248.26
Elections	1,136,934.00	48,650.47	449,991.05	39.58%	67,178.10	517,169.15
Finance	1,344,653.00	102,248.29	659,140.62	49.02%	-	659,140.62
County Assessor	2,133,023.00	138,417.81	862,032.67	40.41%	3,719.85	865,752.52
Tax Collector	589,966.00	38,584.07	242,530.76	41.11%	-	242,530.76
Legal	1,086,063.00	74,543.82	530,967.15	48.89%	-	530,967.15
Register of Deeds	727,473.00	50,083.17	340,788.23	46.85%	-	340,788.23
Facilities Services	6,367,233.00	329,825.07	2,115,778.93	33.23%	657,920.12	2,773,699.05
Garage	553,002.00	22,410.62	217,411.91	39.31%	-	217,411.91
Court Facilities	153,000.00	12,573.93	58,192.41	38.03%	-	58,192.41
Information Technology	6,545,637.00	204,966.76	3,324,885.87	50.80%	366,495.63	3,691,381.50
Sheriff	23,800,871.00	1,732,573.59	11,036,377.19	46.37%	297,843.04	11,334,220.23
Detention Center	6,830,443.00	408,123.12	2,896,979.15	42.41%	358,773.54	3,255,752.69
Emergency Management	841,909.00	52,396.29	392,117.48	46.57%	14,643.00	406,760.48
Fire Services	1,202,938.00	67,177.63	249,765.33	20.76%	8,081.00	257,846.33
Building Services	1,655,748.00	131,322.50	768,561.34	46.42%	-	768,561.34
Wellness Clinic	1,460,986.00	111,553.73	710,631.23	48.64%	102,930.50	813,561.73
Emergency Medical Services	12,339,168.00	910,181.93	5,535,514.86	44.86%	127,434.22	5,662,949.08
Animal Services	963,795.00	63,795.20	381,498.75	39.58%	53,057.71	434,556.46
Rescue Squad	757,750.00	(6,130.33)	382,124.24	50.43%	-	382,124.24
Forestry Services	151,972.00	5,236.38	12,180.79	8.02%	-	12,180.79
Soil & Water Conservation	971,421.00	37,736.51	231,484.89	23.83%	253,688.50	485,173.39
Planning	1,026,955.00	69,192.57	429,803.95	41.85%	-	429,803.95
Code Enforcement Services	331,303.00	18,406.36	147,149.90	44.42%	-	147,149.90
Site Development	321,490.00	26,587.37	145,657.90	45.31%	-	145,657.90
Heritage Museum	100,000.00	8,333.33	49,999.98	50.00%	-	49,999.98
Cooperative Extension	682,639.00	48,269.37	305,609.99	44.77%	-	305,609.99
Projects Management	267,360.00	21,004.52	103,699.75	38.79%	-	103,699.75
Economic Development	945,777.00	-	242,000.00	25.59%	-	242,000.00
Agri-Business	220,084.00	15.82	90,110.50	40.94%	-	90,110.50
Public Health	12,419,072.00	850,035.80	5,221,687.83	42.05%	421,418.33	5,643,106.16
Environmental Health	1,876,787.00	132,618.40	842,272.44	44.88%	-	842,272.44
H&CC Block Grant	844,293.00	75,028.75	359,546.00	42.59%	-	359,546.00
Medical Services - Autopsies	90,000.00	7,100.00	34,400.00	38.22%	-	34,400.00
Strategic Behavioral Health	298,615.00	18,166.04	53,927.57	18.06%	-	53,927.57
Mental Health	528,612.00	-	264,306.00	50.00%	-	264,306.00
Rural Transportation Assist Program	201,384.00	16,699.14	81,698.45	40.57%	-	81,698.45
Social Services	22,706,834.00	1,590,138.19	9,652,651.87	42.51%	167,715.24	9,820,367.11
Juvenile Justice Programs	302,020.00	21,716.00	139,388.15	46.15%	-	139,388.15
Veteran Services	245,704.00	15,958.07	95,110.87	38.71%	-	95,110.87
Public Library	4,135,493.00	321,977.58	1,977,283.62	47.81%	182,550.34	2,159,833.96
Recreation	3,224,212.00	194,257.12	1,453,303.82	45.07%	90,810.23	1,544,114.05
Public Education	40,128,000.00	3,896,133.33	23,501,799.98	58.57%	-	23,501,799.98
Debt Service	19,178,617.00	-	8,606,434.09	44.88%	-	8,606,434.09
Non-Departmental	4,763,322.00	295,729.73	1,866,785.83	39.19%	-	1,866,785.83
Interfund Transfers	12,053,750.00	979,895.84	6,174,375.04	51.22%	-	6,174,375.04
TOTAL	202,765,239	13,506,007.58	95,246,335.28		3,200,589.32	98,446,924.60
Net Revenues over (under) Exp.	-	17,857,890.64	19,654,239.45		(3,200,589.32)	16,453,650.13

HENDERSON COUNTY
FINANCIAL REPORT
DECEMBER 2023

APPROPRIATIONS DETAIL						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOCIAL SERVICES						
Staff Operations	18,512,686	1,339,983	8,233,364	44.5%	167,715	8,401,078.83
Federal & State Programs	4,094,148	246,891	1,395,237	34.1%	-	1,395,237.26
General Assistance	100,000	3,265	24,051	24.1%	-	24,051.02
TOTAL	22,706,834	1,590,138.19	9,652,651.87		167,715.24	9,820,367.11
EDUCATION						
Schools Current/Capital Expense	34,628,000	3,437,800	20,751,800	59.9%	-	20,751,800.00
Blue Ridge Community College	5,500,000	458,333	2,750,000	50.0%	-	2,749,999.98
TOTAL	40,128,000	3,896,133.33	23,501,799.98		-	23,501,799.98
DEBT SERVICE						
Public Schools	11,642,875	-	4,469,845	38.4%	-	4,469,845.00
Blue Ridge Community College	3,297,401	-	1,734,354	52.6%	-	1,734,354.15
Henderson County	4,238,341	-	2,402,235	56.7%	-	2,402,234.94
TOTAL	19,178,617	-	8,606,434.09		-	8,606,434.09
INTERFUND TRANSFERS						
Capital Projects Fund	250,000	20,833.34	125,000.04	50.0%	-	125,000.04
Capital Reserve Fund	4,603,500	383,625.00	2,301,750.00	50.0%	-	2,301,750.00
Fire Districts Fund	20,000	-	20,000.00	100.0%	-	20,000.00
HCPS MRTS	4,603,500	383,625.00	2,301,750.00	50.0%	-	2,301,750.00
BRCC MRTS	2,301,750	191,812.50	1,150,875.00	50.0%	-	1,150,875.00
Solid Waste	275,000	-	275,000.00	100.0%	-	275,000.00
TOTAL	12,053,750	979,895.84	6,174,375.04		-	6,174,375.04
SPECIAL REVENUE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
FIRE DISTRICTS FUND						
Revenues:	15,915,648	3,533,239.77	13,230,038.71	83.1%	-	13,230,038.71
Expenditures:	15,915,648	5,235,799.22	9,700,315.12	60.9%	-	9,700,315.12
Net Revenues over (under) Exp	-	(1,702,559.45)	3,529,723.59		-	3,529,723.59
REVALUATION RESERVE FUND						
Revenues:	1,510,021	133,555.34	817,824.83	54.2%	-	817,824.83
Expenditures:	1,510,021	81,725.16	748,592.92	49.6%	10,549.33	759,142.25
Net Revenues over (under) Exp	-	51,830.18	69,231.91		(10,549.33)	58,682.58
EMERGENCY TELEPHONE SYSTEM (911) FUND						
Revenues:	271,349	3,434.85	24,637.96	9.1%	-	24,637.96
Expenditures:	271,349	1,707.08	173,483.00	63.9%	-	173,483.00
Net Revenues over (under) Exp	-	1,727.77	(148,845.04)		-	(148,845.04)
PUBLIC TRANSIT FUND						
Revenues:	1,240,801	654,117.56	961,701.52	77.5%	-	961,701.52
Expenditures:	1,240,801	68,904.52	334,010.05	26.9%	3,099.30	337,109.35
Net Revenues over (under) Exp	-	585,213.04	627,691.47		(3,099.30)	624,592.17
MISC. OTHER GOVERNMENTAL ACTIVITIES						
Revenues:	960,000	42,920.55	259,601.53	27.0%	-	259,601.53
Expenditures:	960,000	32,266.94	257,660.27	26.8%	-	257,660.27
Net Revenues over (under) Exp	-	10,653.61	1,941.26		-	1,941.26
ARPA FUND						
Revenues:	-	21,200,991.94	21,710,426.99		-	21,710,426.99
Expenditures:	-	50,000.00	50,000.00		-	50,000.00
Net Revenues over (under) Exp	-	21,150,991.94	21,660,426.99		-	21,660,426.99
OPIOID FUND						
Revenues:	658,882	1,173,329.71	1,875,735.91		-	1,875,735.91
Expenditures:	658,882	18,643.01	63,076.03		5,000.00	68,076.03
Net Revenues over (under) Exp	-	1,154,686.70	1,812,659.88		(5,000.00)	1,807,659.88

HENDERSON COUNTY
FINANCIAL REPORT
DECEMBER 2023

CAPITAL PROJECTS						
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702)						
Revenues:	26,854,136	9,396.46	27,891,962.18	103.9%	-	27,891,962.18
Expenditures:	26,854,136	-	25,331,294.76	94.3%	-	25,331,294.76
Net Revenues over (under) Exp	-	9,396.46	2,560,667.42		-	2,560,667.42
HENDERSONVILLE HIGH SCHOOL PROJECT - 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 (1904) - PROJECT COMPLETE						
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
Net Revenues over (under) Exp	-	(212,548.25)	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	552,265.32	4,423,116.61	46.0%	-	4,423,116.61
Expenditures:	9,620,547	555,462.77	4,097,543.92	42.6%	3,618,495.61	7,716,039.53
Net Revenues over (under) Exp	-	(3,197.45)	325,572.69		(3,618,495.61)	(3,292,922.92)
JUSTICE ACADEMY SEWER FUND						
Revenues:	67,739	6,222.32	42,165.10	62.2%	-	42,165.10
Expenditures:	67,739	677.39	18,175.88	26.8%	-	18,175.88
Net Revenues over (under) Exp	-	5,544.93	23,989.22		-	23,989.22

**HENDERSON COUNTY
CASH BALANCE REPORT
DECEMBER 2023**

<u>Fund(s)</u>	11/30/23 Beg. Cash Balance	Debits Revenues	(Credits) Expenditures	12/31/23 Ending Cash Balance
General	\$ 101,322,202.51	\$ 38,084,958.71	\$ (20,979,337.98)	\$ 118,427,823.24
Special Revenue	47,895,199.00	4,828,361.15	(5,481,867.90)	\$ 47,241,692.25
Capital Projects	3,536,404.85	1,224,966.70	(2,302,263.23)	\$ 2,459,108.32
Enterprise	2,195,340.81	554,964.69	(552,617.21)	\$ 2,197,688.29
HCPS - Maint. and Repair	10,043,074.28	383,625.00	-	\$ 10,426,699.28
BRCC - Maint. and Repair	2,649,844.79	191,812.50	-	\$ 2,841,657.29
Custodial	<u>4,886,480.91</u>	<u>4,964,425.08</u>	<u>(4,607,121.27)</u>	\$ 5,243,784.72
Total	<u>\$ 172,528,547.15</u>	<u>\$ 50,233,113.83</u>	<u>\$ (33,923,207.59)</u>	
Total cash available as of 12/31/2023				<u>\$ 188,838,453.39</u>