

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: June 1, 2020
SUBJECT: County Financial Report/Cash Balance Report – April 2020
PRESENTER: Samantha R. Reynolds, Finance Director
ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached for the Board's review and approval are the April 2020 County Financial and Cash Balance Reports.

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

- Dues/Non-Profit Contributions – payment of 4th quarter Board approved appropriations
- Rescue Squad – payment of 4th quarter Board approved appropriations
- Agri-Business – excess operating expenditures to be covered by membership fees
- Mental Health – payment of 4th quarter Board approved maintenance of effort (MOE)
- Juvenile Justice Programs – timing of disbursements to programs.
- Public Education – payment 10 of 10 of annual appropriation made to the public school system

The project to date deficit in the Hendersonville High School Project (2019) is due to the payment of architect fees and general construction for the project in the Capital Projects Fund, to be reimbursed from the financing, which closed May 2020.

Year to Date Net Revenues over expenditures for the Solid Waste Landfill Fund is due to Board approved capital outlay and maintenance and repair of equipment.

Year to Date Net Revenues over expenditures for the Cane Creek Water and Sewer District Fund is due to expenditures related to the Mud Creek Interceptor Project.

BOARD ACTION REQUESTED:

Request that the Board consider approving the County's April 2020 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the April 2020 County Financial Report and Cash Balance Report as presented.

HENDERSON COUNTY
FINANCIAL REPORT
APRIL 2020

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

General Fund	159,195,390.00	4,941,698.84	133,518,240.61	83.9%	-	133,518,240.61
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GENERAL FUND EXPENDITURES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL

Governing Body	463,826.00	38,798.92	321,257.98	69.3%	5,937.00	327,194.98
Dues/Non-Profit Contributions	537,634.00	112,205.25	510,993.11	95.0%	11,100.00	522,093.11
County Manager	498,213.00	37,689.81	448,079.35	89.9%	-	448,079.35
Administrative Services	546,883.00	39,302.46	434,337.97	79.4%	-	434,337.97
Human Resources	825,428.00	69,210.93	666,860.64	80.8%	14,085.28	680,945.92
Elections	1,321,867.00	62,732.05	932,878.27	70.6%	793.96	933,672.23
Finance	927,743.00	75,339.17	735,556.17	79.3%	1,640.00	737,196.17
County Assessor	1,894,443.00	169,736.49	1,265,843.75	66.8%	-	1,265,843.75
Tax Collector	503,680.00	38,619.23	361,445.33	71.8%	-	361,445.33
Legal	806,959.00	55,630.47	624,664.24	77.4%	-	624,664.24
Register of Deeds	571,282.00	41,039.48	384,948.73	67.4%	12,269.40	397,218.13
Facilities Services	5,588,994.00	383,037.86	3,197,419.24	57.2%	1,011,651.56	4,209,070.80
Garage	500,621.00	25,140.10	402,379.59	80.4%	-	402,379.59
Court Facilities	153,000.00	8,719.97	102,298.69	66.9%	-	102,298.69
Information Technology	3,477,635.00	124,648.32	2,395,165.58	68.9%	338,242.78	2,733,408.36
Sheriff	18,180,474.00	1,317,754.46	14,149,949.63	77.8%	213,077.50	14,363,027.13
Detention Center	5,343,720.00	354,904.00	3,899,934.09	73.0%	24,229.02	3,924,163.11
Emergency Management	757,725.00	54,331.85	634,364.03	83.7%	11,596.34	645,960.37
Fire Services	760,650.00	26,270.48	389,165.48	51.2%	32,041.25	421,206.73
Building Services	1,107,001.00	84,938.93	851,800.47	76.9%	-	851,800.47
Wellness Clinic	1,083,985.00	78,209.28	802,539.00	74.0%	39,770.25	842,309.25
Emergency Medical Services	6,935,182.00	488,879.78	5,678,540.32	81.9%	39,995.98	5,718,536.30
Animal Services	706,302.00	52,117.03	540,408.95	76.5%	28,143.48	568,552.43
Rescue Squad	281,360.00	67,802.05	282,912.63	100.6%	-	282,912.63
Forestry Services	58,046.00	2,338.76	19,761.62	34.0%	-	19,761.62
Soil & Water Conservation	565,033.00	27,486.43	315,818.70	55.9%	-	315,818.70
Planning	659,991.00	44,894.93	469,993.34	71.2%	-	469,993.34
Code Enforcement Services	307,576.00	29,999.94	224,536.95	73.0%	5,842.70	230,379.65
Heritage Museum	100,000.00	-	83,333.30	83.3%	16,666.70	100,000.00
Cooperative Extension	468,349.00	41,042.09	377,888.41	80.7%	2,182.60	380,071.01
Projects Management	432,696.00	32,183.73	340,736.51	78.7%	-	340,736.51
Economic Development	1,490,225.00	171,687.50	888,072.34	59.6%	-	888,072.34
Agri-Business	157,870.00	12,667.93	145,222.29	92.0%	-	145,222.29
Public Health	8,142,463.00	542,025.61	5,809,065.74	71.3%	129,231.80	5,938,297.54
Environmental Health	1,339,998.00	93,401.44	960,007.29	71.6%	2,312.29	962,319.58
H&CC Block Grant	792,453.00	66,134.25	598,319.75	75.5%	-	598,319.75
Medical Services - Autopsies	60,000.00	-	51,350.00	85.6%	-	51,350.00
Mental Health	528,612.00	-	528,612.00	100.0%	-	528,612.00
Rural Transportation Assist Program	196,095.00	54,637.68	174,591.49	89.0%	-	174,591.49
Social Services	18,714,769.00	1,243,988.99	13,305,622.33	71.1%	82,031.57	13,387,653.90
Juvenile Justice Programs	218,745.00	30,087.00	219,701.67	100.4%	-	219,701.67
Veteran Services	48,652.00	3,417.11	37,925.66	78.0%	-	37,925.66
Public Library	3,363,371.00	242,336.97	2,532,029.56	75.3%	174,648.91	2,706,678.47
Recreation	2,192,457.00	134,832.10	1,554,541.22	70.9%	66,712.78	1,621,254.00
Public Education	34,126,181	2,982,800.00	33,409,817.50	97.9%	-	33,409,817.50
Debt Service	16,737,950	1,656,922.00	13,795,133.24	82.4%	-	13,795,133.24
Non-Departmental	2,794,343	71,524.24	1,820,084.42	65.1%	-	1,820,084.42
Interfund Transfers	11,924,908	2,638,782.26	10,236,521.60	85.8%	-	8,441,932.60
TOTAL	159,195,390	13,930,249.33	127,912,430.17		2,264,203.15	128,382,044.32

Net Revenues over (under) Exp.	-	(8,988,550.49)	5,605,810.44		(2,264,203.15)	5,136,196.29
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HENDERSON COUNTY
FINANCIAL REPORT
APRIL 2020

APPROPRIATIONS DETAIL						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOCIAL SERVICES						
Staff Operations	14,243,223.00	1,020,337.16	10,625,948.23	74.6%	82,031.57	10,707,979.80
Federal & State Programs	4,370,546.00	220,647.19	2,632,637.56	60.2%	-	2,632,637.56
General Assistance	101,000.00	3,004.64	47,036.54	46.6%	-	47,036.54
TOTAL	18,714,769	1,243,988.99	13,305,622.33		82,031.57	13,387,653.90
EDUCATION						
Schools Current/Capital Expense	29,828,000.00	2,982,800.00	29,828,000.00	100.0%	-	29,828,000.00
Blue Ridge Community College	4,298,181.00	-	3,581,817.50	83.3%	-	3,581,817.50
TOTAL	34,126,181	2,982,800.00	33,409,817.50		-	33,409,817.50
DEBT SERVICE						
Public Schools	9,100,157.00	795,322.56	7,105,531.53	78.1%	-	7,105,531.53
Blue Ridge Community College	1,888,219.00	-	1,836,506.72	97.3%	-	1,836,506.72
Henderson County	5,749,574.00	861,599.44	4,853,094.99	84.4%	-	4,853,094.99
TOTAL	16,737,950	1,656,922.00	13,795,133.24		-	13,795,133.24
INTERFUND TRANSFERS						
Capital Reserve Fund	1,756,920	146,410.00	1,464,100.00	83.3%	-	1,464,100.00
Public Transit Fund	259,799	21,649.92	216,499.20	83.3%	-	216,499.20
Capital Projects Fund	275,000	22,916.67	229,166.70	83.3%	-	229,166.70
HCPS MRTS	4,670,760	389,230.00	3,892,300.00	83.3%	-	3,892,300.00
BRCC MRTS	3,113,840	259,486.67	2,594,866.70	83.3%	-	2,594,866.70
Debt Service	1,794,589	1,794,589.00	1,794,589.00	100.0%	-	-
Solid Waste Fund	54,000	4,500.00	45,000.00	83.3%	-	45,000.00
TOTAL	11,924,908	2,638,782.26	10,236,521.60		-	8,441,932.60
SPECIAL REVENUE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
CAPITAL RESERVE FUND						
Revenues:	2,724,177	146,410.00	1,464,100.00	53.7%	-	1,464,100.00
Expenditures:	2,724,177	-	967,257.00	35.5%	-	967,257.00
Net Revenues over (under) Exp	-	146,410.00	496,843.00		-	496,843.00
FIRE DISTRICTS FUND						
Revenues:	11,092,014	109,230.46	10,997,164.83	99.1%	-	10,997,164.83
Expenditures:	11,092,014	151,139.97	10,891,092.54	98.2%	-	10,891,092.54
Net Revenues over (under) Exp	-	(41,909.51)	106,072.29		-	106,072.29
REVALUATION RESERVE FUND						
Revenues:	1,249,657	106,710.10	1,059,569.35	84.8%	-	1,059,569.35
Expenditures:	1,249,657	56,855.20	658,458.98	52.7%	40,425.00	698,883.98
Net Revenues over (under) Exp	-	49,854.90	401,110.37		(40,425.00)	360,685.37
EMERGENCY TELEPHONE SYSTEM (911) FUND						
Revenues:	667,564	56,471.52	506,686.77	75.9%	-	506,686.77
Expenditures:	667,564	24,131.69	421,697.40	63.2%	15,159.50	436,856.90
Net Revenues over (under) Exp	-	32,339.83	84,989.37		(15,159.50)	69,829.87
PUBLIC TRANSIT FUND						
Revenues:	1,082,822	65,187.84	685,121.33	63.3%	-	685,121.33
Expenditures:	1,082,822	59,980.29	530,304.53	49.0%	31,875.00	562,179.53
Net Revenues over (under) Exp	-	5,207.55	154,816.80		(31,875.00)	122,941.80

HENDERSON COUNTY
FINANCIAL REPORT
APRIL 2020

CAPITAL PROJECTS						
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702)						
Revenues:	26,854,136	3,191.96	27,557,082.57	102.6%	-	27,557,082.57
Expenditures:	26,854,136	838.40	23,851,617.55	88.8%	85,000.00	23,936,617.55
Net Revenues over (under) Exp	-	2,353.56	3,705,465.02		(85,000.00)	3,620,465.02
HENDERSONVILLE HIGH SCHOOL PROJECT - 2019 (1903)						
Revenues:	60,000,000	-	-	0.0%	-	-
Expenditures:	60,000,000	1,601,875.87	6,007,594.98	10.0%	48,440,082.63	54,447,677.61
Net Revenues over (under) Exp	-	(1,601,875.87)	(6,007,594.98)		(48,440,082.63)	(54,447,677.61)
HCPS HVAC REPLACEMENTS - ENGINEERING SERVICES - (1905)						
Revenues:	250,850	-	250,850.00	100.0%	-	250,850.00
Expenditures:	250,850	37,627.50	200,677.21	80.0%	50,172.79	250,850.00
Net Revenues over (under) Exp	-	(37,627.50)	50,172.79		(50,172.79)	-
KUNZ FARM PARK PROJECT (1810)						
Revenues:	34,838	-	34,837.93	100.0%	-	34,837.93
Expenditures:	34,838	(12,050.00)	12,050.00	34.6%	-	12,050.00
Net Revenues over (under) Exp	-	12,050.00	22,787.93		-	22,787.93
PARKS RESTROOM PROJECTS (1901)						
Revenues:	202,388	-	203,381.20	100.5%	-	203,381.20
Expenditures:	202,388	-	186,247.07	92.0%	9,875.91	196,122.98
Net Revenues over (under) Exp	-	-	17,134.13		(9,875.91)	7,258.22
ENTERPRISE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOLID WASTE LANDFILL FUND						
Revenues:	7,935,371	558,967.48	6,247,844.78	78.7%	-	6,247,844.78
Expenditures:	7,935,371	685,766.21	6,627,586.21	83.5%	607,114.49	7,234,700.70
Net Revenues over (under) Exp	-	(126,798.73)	(379,741.43)		(607,114.49)	(986,855.92)
CANE CREEK WATER & SEWER DISTRICT FUND						
Revenues:	5,043,562	21,547.35	1,230,926.29	24.4%	-	1,230,926.29
Expenditures:	5,043,562	310,309.81	2,889,327.96	57.3%	1,173,472.31	4,062,800.27
Net Revenues over (under) Exp	-	(288,762.46)	(1,658,401.67)		(1,173,472.31)	(2,831,873.98)
JUSTICE ACADEMY SEWER FUND						
Revenues:	69,544	5,210.60	49,199.29	70.7%	-	49,199.29
Expenditures:	69,544	2,448.76	44,436.11	63.9%	7,224.00	51,660.11
Net Revenues over (under) Exp	-	2,761.84	4,763.18		(7,224.00)	(2,460.82)

**HENDERSON COUNTY
CASH BALANCE REPORT
APRIL 2020**

<u>Fund(s)</u>	04/01/20 Beg. Cash Balance	Debits <u>Revenues</u>	(Credits) <u>Expenditures</u>	04/30/20 Ending Cash Balance
General	\$ 76,148,390.38	\$ 2,336,615.89	\$ (12,775,741.22)	\$ 65,709,265.05
Special Revenue	14,698,512.60	2,275,522.26	(419,246.78)	\$ 16,554,788.08
Capital Projects	(1,647,483.62)	2,379,728.48	(3,655,990.63)	\$ (2,923,745.77) *
Enterprise	3,035,774.01	1,593,658.89	(1,229,653.70)	\$ 3,399,779.20
HCPS - Maint. and Repair	2,980,243.09	389,230.00	(1,630,042.64)	\$ 1,739,430.45
BRCC - Maint. and Repair	1,827,913.09	259,486.67	(150,933.80)	\$ 1,936,465.96
Trust & Agency	<u>1,435,523.49</u>	<u>272,273.10</u>	<u>(309,872.73)</u>	\$ 1,397,923.86
Total	<u>\$ 98,478,873.04</u>	<u>\$ 9,506,515.29</u>	<u>\$ (20,171,481.50)</u>	
Total cash available as of 4/30/2020				<u>\$ 87,813,906.83</u>

* - Deficit do to timing of reimbursement of expenditures for funded projects and due to expenditures to be reimbursed in May 2020 from financing proceeds.