

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: September 8, 2020
SUBJECT: County Financial Report/Cash Balance Report – July 2020
PRESENTER: Samantha R. Reynolds, Finance Director
ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

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

- Dues/Non-Profit Contributions – payment of 1st quarter Board appropriations
- Information Technology – payment of annual service contracts
- Rescue Squad – payment of 1st quarter Board appropriations
- Economic Development – payment of 1st quarter Board appropriations
- Mental Health – payment of 1st quarter Board approved maintenance of effort (MOE)

Year to Date Net Revenues under expenditures for Emergency Telephone (911) Fund is due to the payment of annual service contracts.

BOARD ACTION REQUESTED:

Request that the Board consider approving the County’s July 2020 Financial Reports as presented.

Suggested Motion:

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

HENDERSON COUNTY
FINANCIAL REPORT
JULY 2020

GENERAL FUND REVENUES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
General Fund	151,906,849.00	2,639,437.45	2,639,437.45	1.7%	-	2,639,437.45
GENERAL FUND EXPENDITURES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
Governing Body	520,443.00	24,730.18	24,730.18	4.8%	-	24,730.18
Dues/Non-Profit Contributions	482,585.00	99,271.00	99,271.00	20.6%	-	99,271.00
County Manager	584,948.00	21,803.00	21,803.00	3.7%	-	21,803.00
Administrative Services	574,827.00	51,549.19	51,549.19	9.0%	-	51,549.19
Human Resources	913,823.00	64,324.77	64,324.77	7.0%	-	64,324.77
Elections	991,443.00	48,826.73	48,826.73	4.9%	4,135.00	52,961.73
Finance	936,616.00	75,775.08	75,775.08	8.1%	1,958.28	77,733.36
County Assessor	1,903,460.00	101,025.72	101,025.72	5.3%	-	101,025.72
Tax Collector	522,667.00	40,283.64	40,283.64	7.7%	-	40,283.64
Legal	852,231.00	78,914.71	78,914.71	9.3%	-	78,914.71
Register of Deeds	680,483.00	43,284.29	43,284.29	6.4%	-	43,284.29
Facilities Services	4,817,141.00	169,142.66	169,142.66	3.5%	61,358.05	230,500.71
Garage	521,838.00	40,584.92	40,584.92	7.8%	16,883.00	57,467.92
Court Facilities	153,000.00	1,691.40	1,691.40	1.1%	-	1,691.40
Information Technology	3,919,365.00	461,540.12	461,540.12	11.8%	431,964.04	893,504.16
Sheriff	18,585,754.00	1,619,085.94	1,619,085.94	8.7%	193,411.67	1,812,497.61
Detention Center	5,711,254.00	429,693.07	429,693.07	7.5%	382,186.00	811,879.07
Emergency Management	520,676.00	44,669.45	44,669.45	8.6%	19,799.11	64,468.56
Fire Services	757,189.00	23,115.48	23,115.48	3.1%	-	23,115.48
Building Services	1,096,817.00	91,037.28	91,037.28	8.3%	-	91,037.28
Wellness Clinic	1,129,004.00	86,253.13	86,253.13	7.6%	154,367.91	240,621.04
Emergency Medical Services	7,268,733.00	609,736.25	609,736.25	8.4%	581,160.92	1,190,897.17
Animal Services	726,217.00	47,993.49	47,993.49	6.6%	-	47,993.49
Rescue Squad	381,360.00	93,791.89	93,791.89	24.6%	-	93,791.89
Forestry Services	107,855.00	-	-	0.0%	-	-
Soil & Water Conservation	380,089.00	33,382.95	33,382.95	8.8%	-	33,382.95
Planning	760,424.00	51,937.83	51,937.83	6.8%	-	51,937.83
Code Enforcement Services	308,878.00	21,355.65	21,355.65	6.9%	-	21,355.65
Site Development	209,673.00	14,829.42	14,829.42	7.1%	-	14,829.42
Heritage Museum	100,000.00	8,333.33	8,333.33	8.3%	-	8,333.33
Cooperative Extension	471,342.00	40,515.68	40,515.68	8.6%	-	40,515.68
Projects Management	278,506.00	18,192.81	18,192.81	6.5%	-	18,192.81
Economic Development	776,253.00	94,187.50	94,187.50	12.1%	-	94,187.50
Agri-Business	163,980.00	12,983.95	12,983.95	7.9%	-	12,983.95
Public Health	8,286,210.00	654,280.69	654,280.69	7.9%	284,989.28	939,269.97
Environmental Health	1,426,537.00	91,833.77	91,833.77	6.4%	23,595.48	115,429.25
H&CC Block Grant	792,453.00	-	-	0.0%	-	-
Medical Services - Autopsies	60,000.00	-	-	0.0%	-	-
Mental Health	528,612.00	132,153.00	132,153.00	25.0%	-	132,153.00
Rural Transportation Assist Program	196,095.00	-	-	0.0%	-	-
Social Services	18,856,842.00	1,278,506.52	1,278,506.52	6.8%	75,030.64	1,353,537.16
Juvenile Justice Programs	218,745.00	5,800.00	5,800.00	2.7%	-	5,800.00
Veteran Services	58,817.00	4,257.69	4,257.69	7.2%	-	4,257.69
Public Library	3,381,943.00	229,976.43	229,976.43	6.8%	227,054.43	457,030.86
Recreation	2,462,305.00	158,645.67	158,645.67	6.4%	79,601.05	238,246.72
Public Education	35,326,181	3,457,648.42	3,457,648.42	9.8%	-	3,457,648.42
Debt Service	20,013,630	-	-	0.0%	-	-
Non-Departmental	860,000.00	-	-	0.0%	-	-
Interfund Transfers	1,329,605.00	110,800.42	110,800.42	8.3%	-	110,800.42
TOTAL	151,906,849	10,787,745.12	10,787,745.12	7.1%	2,537,494.86	13,325,239.98
Net Revenues over (under) Exp.	-	(8,148,307.67)	(8,148,307.67)		(2,537,494.86)	(10,685,802.53)

HENDERSON COUNTY
FINANCIAL REPORT
JULY 2020

APPROPRIATIONS DETAIL						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOCIAL SERVICES						
Staff Operations	14,785,230.00	1,093,895.55	1,093,895.55	7.4%	75,030.64	1,168,926.19
Federal & State Programs	3,970,612.00	181,192.93	181,192.93	4.6%	-	181,192.93
General Assistance	101,000.00	3,418.04	3,418.04	3.4%	-	3,418.04
TOTAL	18,856,842	1,278,506.52	1,278,506.52		75,030.64	1,353,537.16
EDUCATION						
Schools Current/Capital Expense	30,828,000.00	3,082,800.00	3,082,800.00	10.0%	-	3,082,800.00
Blue Ridge Community College	4,498,181.00	374,848.42	374,848.42	8.3%	-	374,848.42
TOTAL	35,326,181	3,457,648.42	3,457,648.42		-	3,457,648.42
DEBT SERVICE						
Public Schools	12,250,274.00	-	-	0.0%	-	-
Blue Ridge Community College	2,178,236.00	-	-	0.0%	-	-
Henderson County	5,585,120.00	-	-	0.0%	-	-
TOTAL	20,013,630	-	-		-	-
INTERFUND TRANSFERS						
Public Transit Fund	275,605	22,967.08	22,967.08	8.3%	-	22,967.08
Capital Projects Fund	200,000	16,666.67	16,666.67	8.3%	-	16,666.67
BRCC MRTS	800,000	66,666.67	66,666.67	8.3%	-	66,666.67
Solid Waste Fund	54,000	4,500.00	4,500.00	8.3%	-	4,500.00
TOTAL	1,329,605	110,800.42	110,800.42		-	110,800.42
SPECIAL REVENUE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
FIRE DISTRICTS FUND						
Revenues:	11,266,309	77,594.63	77,594.63	0.7%	-	77,594.63
Expenditures:	11,266,309	55,490.00	55,490.00	0.5%	-	55,490.00
Net Revenues over (under) Exp	-	22,104.63	22,104.63		-	22,104.63
REVALUATION RESERVE FUND						
Revenues:	1,076,716	94,147.03	94,147.03	8.7%	-	94,147.03
Expenditures:	1,076,716	57,471.92	57,471.92	5.3%	-	57,471.92
Net Revenues over (under) Exp	-	36,675.11	36,675.11		-	36,675.11
EMERGENCY TELEPHONE SYSTEM (911) FUND						
Revenues:	686,053	839.00	839.00	0.1%	-	839.00
Expenditures:	686,053	58,787.41	58,787.41	8.6%	-	58,787.41
Net Revenues over (under) Exp	-	(57,948.41)	(57,948.41)		-	(57,948.41)
PUBLIC TRANSIT FUND						
Revenues:	1,772,240	22,967.08	22,967.08	1.3%	-	22,967.08
Expenditures:	1,772,240	50.90	50.90	0.0%	31,875.00	31,925.90
Net Revenues over (under) Exp	-	22,916.18	22,916.18		(31,875.00)	(8,958.82)

HENDERSON COUNTY
FINANCIAL REPORT
JULY 2020

CAPITAL PROJECTS						
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL

EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702)

Revenues:	26,854,136	196.16	27,750,456.65	103.3%	-	27,750,456.65
Expenditures:	26,854,136	-	24,959,437.51	92.9%	-	24,959,437.51
Net Revenues over (under) Exp	-	196.16	2,791,019.14		-	2,791,019.14

HENDERSONVILLE HIGH SCHOOL PROJECT - 2019 (1903)

Revenues:	60,000,000	3,458.67	60,473,024.38	100.8%	-	60,473,024.38
Expenditures:	60,000,000	-	13,460,562.91	22.4%	38,401,689.18	51,862,252.09
Net Revenues over (under) Exp	-	3,458.67	47,012,461.47		(38,401,689.18)	8,610,772.29

HCPS HVAC REPLACEMENTS - ENGINEERING SERVICES - (1905)

Revenues:	250,850	-	250,850.00	100.0%	-	250,850.00
Expenditures:	250,850	-	225,762.21	90.0%	25,087.79	250,850.00
Net Revenues over (under) Exp	-	-	25,087.79		(25,087.79)	-

ENTERPRISE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL

SOLID WASTE LANDFILL FUND

Revenues:	7,378,882	637,633.75	637,633.75	8.6%	-	637,633.75
Expenditures:	7,378,882	198,016.87	198,016.87	2.7%	235,107.98	433,124.85
Net Revenues over (under) Exp	-	439,616.88	439,616.88		(235,107.98)	204,508.90

JUSTICE ACADEMY SEWER FUND

Revenues:	60,000	9,824.79	9,824.79	16.4%	-	9,824.79
Expenditures:	60,000	2,656.25	2,656.25	4.4%	5,000.00	7,656.25
Net Revenues over (under) Exp	-	7,168.54	7,168.54		(5,000.00)	2,168.54

**HENDERSON COUNTY
CASH BALANCE REPORT
JULY 2020**

<u>Fund(s)</u>	07/01/20 Beg. Cash Balance	Debits Revenues	(Credits) Expenditures	07/31/20 Ending Cash Balance
General	\$ 58,809,391.85	\$ 5,659,904.42	\$ (10,083,207.05)	\$ 54,386,089.22
Special Revenue	17,777,527.08	2,610,842.26	(627,850.91)	\$ 19,760,518.43
Capital Projects	2,353,189.50	2,196,535.04	(1,345,384.90)	\$ 3,204,339.64
Enterprise	3,961,788.43	940,612.30	(341,421.35)	\$ 4,560,979.38
HCPS - Maint. and Repair	1,061,094.38			\$ 1,061,094.38
BRCC - Maint. and Repair	1,718,339.27	66,666.67		\$ 1,785,005.94
Trust & Agency	<u>1,066,437.28</u>	<u>427,225.06</u>	<u>(80,760.02)</u>	\$ 1,412,902.32
Total	<u>\$ 86,747,767.79</u>	<u>\$ 11,901,785.75</u>	<u>\$ (12,478,624.23)</u>	
Total cash available as of 7/31/2020				<u>\$ 86,170,929.31</u>