

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: October 20, 2021

SUBJECT: County Financial Report/Cash Balance Report – August 2021

PRESENTER: Samantha R. Reynolds, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached for the Board's review and approval are the August 2021 County Financial and Cash Balance Reports.

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

- Non-profit contributions – payment of 1st quarter Board approved appropriations
- County Manager – Timing of leave payout for retiring county manager
- Information Technology – timing of payment for annual subscriptions
- Emergency Management – timing of Board approved purchases
- Rescue Squad – timing of 1st quarter Board approved appropriation
- Mental Health – payment of 1st quarter Board approved maintenance of effort (MOE)
- Public Education – payment of 2nd of 10 annual appropriations made to the public school system
- Non-Departmental – Occupancy tax collections not yet budgeted for FY22.

BOARD ACTION REQUESTED:

Request that the Board consider approving the County's August 2021 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the August 2021 County Financial Report and Cash Balance Report as presented.

HENDERSON COUNTY
FINANCIAL REPORT
AUGUST 2021

GENERAL FUND REVENUES

	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
General Fund	167,108,391.00	6,345,946.93	8,324,738.69	5.0%	-	8,324,738.69

GENERAL FUND EXPENDITURES

	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
Governing Body	553,209.00	48,708.67	76,722.54	13.9%	-	76,722.54
Dues/Non-Profit Contributions	496,765.00	24,304.93	127,502.68	25.7%	-	127,502.68
County Manager	494,048.00	19,089.63	133,080.56	26.9%	-	133,080.56
Administrative Services	632,372.00	43,397.66	100,295.69	15.9%	-	100,295.69
Human Resources	1,197,484.00	78,056.67	146,048.52	12.2%	-	146,048.52
Elections	988,805.00	54,518.78	137,380.16	13.9%	32,818.00	170,198.16
Finance	1,083,229.00	82,480.01	161,001.91	14.9%	-	161,001.91
County Assessor	1,961,785.00	117,725.65	215,903.78	11.0%	-	215,903.78
Tax Collector	534,375.00	37,630.46	76,926.51	14.4%	-	76,926.51
Legal	910,391.00	56,881.76	140,620.26	15.4%	-	140,620.26
Register of Deeds	783,211.00	70,302.01	112,627.35	14.4%	4,162.71	116,790.06
Facilities Services	5,164,608.00	405,996.21	597,669.66	11.6%	309,519.86	907,189.52
Garage	389,422.00	34,891.98	66,142.99	17.0%	21,673.50	87,816.49
Court Facilities	153,000.00	20,397.26	22,229.55	14.5%	3,750.00	25,979.55
Information Technology	3,864,653.00	647,898.49	1,192,252.84	30.9%	208,218.35	1,400,471.19
Sheriff	20,738,669.00	1,452,454.33	2,907,696.68	14.0%	1,147,619.06	4,055,315.74
Detention Center	5,740,924.00	444,092.40	861,045.35	15.0%	359,553.05	1,220,598.40
Emergency Management	691,301.00	97,293.12	177,451.33	25.7%	58,181.52	235,632.85
Fire Services	777,147.00	19,969.73	44,520.56	5.7%	-	44,520.56
Building Services	1,247,606.00	70,797.70	156,578.56	12.6%	23,668.97	180,247.53
Wellness Clinic	1,109,469.00	84,857.86	171,459.13	15.5%	112,016.96	283,476.09
Emergency Medical Services	7,565,955.00	510,529.00	1,092,248.79	14.4%	566,507.77	1,658,756.56
Animal Services	748,905.00	53,720.20	105,695.74	14.1%	1,734.34	107,430.08
Rescue Squad	381,360.00	2,981.14	96,453.84	25.3%	-	96,453.84
Forestry Services	61,251.00	3,822.06	3,822.06	6.2%	-	3,822.06
Soil & Water Conservation	393,483.00	30,008.15	66,952.11	17.0%	79,840.00	146,792.11
Planning	882,162.00	53,601.84	95,451.44	10.8%	143,444.86	238,896.30
Code Enforcement Services	307,380.00	19,919.97	41,174.75	13.4%	25,848.82	67,023.57
Site Development	253,859.00	16,108.55	34,175.67	13.5%	23,444.86	57,620.53
Heritage Museum	100,000.00	8,333.33	16,666.66	16.7%	-	16,666.66
Cooperative Extension	467,726.00	35,674.93	80,387.72	17.2%	-	80,387.72
Projects Management	263,376.00	18,837.01	37,678.96	14.3%	-	37,678.96
Economic Development	700,825.00	-	101,687.50	14.5%	-	101,687.50
Agri-Business	170,120.00	15,604.33	29,386.98	17.3%	-	29,386.98
Public Health	8,653,607.00	640,792.04	1,324,169.70	15.3%	408,184.35	1,732,354.05
Environmental Health	1,461,425.00	107,789.83	211,650.74	14.5%	32,168.97	243,819.71
H&CC Block Grant	765,989.00	57,847.50	57,847.50	7.6%	-	57,847.50
Medical Services - Autopsies	90,000.00	8,400.00	8,400.00	9.3%	-	8,400.00
Mental Health	528,612.00	(18,125.00)	132,153.00	25.0%	-	132,153.00
Rural Transportation Assist Program	196,095.00	-	-	0.0%	-	-
Social Services	19,712,433.00	1,317,550.14	2,609,084.82	13.2%	54,137.25	2,663,222.07
Juvenile Justice Programs	218,745.00	16,190.00	16,190.00	7.4%	-	16,190.00
Veteran Services	79,978.00	3,968.67	8,489.97	10.6%	-	8,489.97
Public Library	3,516,368.00	277,571.53	557,918.29	15.9%	246,168.10	804,086.39
Recreation	2,404,070.00	158,123.88	348,929.26	14.5%	119,661.32	468,590.58
Public Education	36,176,181.00	3,538,481.75	7,076,963.50	19.6%	-	7,076,963.50
Debt Service	20,381,954	1,030,237.14	1,030,237.14	5.1%	-	1,030,237.14
Non-Departmental	614,696.00	432,456.20	432,456.20	70.4%	-	432,456.20
Interfund Transfers	10,499,363.00	874,946.92	1,749,893.84	16.7%	-	1,749,893.84
TOTAL	167,108,391	13,127,116.42	24,991,322.79	15.0%	3,982,322.62	28,973,645.41
Net Revenues over (under) Exp.	-	(6,781,169.49)	(16,666,584.10)		(3,982,322.62)	(20,648,906.72)

HENDERSON COUNTY
FINANCIAL REPORT
AUGUST 2021

APPROPRIATIONS DETAIL

	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOCIAL SERVICES						
Staff Operations	15,657,150	1,099,456.22	2,202,484.79	14.1%	54,137.25	2,256,622.04
Federal & State Programs	3,954,283	214,306.74	396,512.54	10.0%	-	396,512.54
General Assistance	101,000	3,787.18	10,087.49	10.0%	-	10,087.49
TOTAL	19,712,433	1,317,550.14	2,609,084.82		54,137.25	2,663,222.07
EDUCATION						
Schools Current/Capital Expense	31,428,000	3,142,800.00	6,285,600.00	20.0%	-	6,285,600.00
Blue Ridge Community College	4,748,181	395,681.75	791,363.50	16.7%	-	791,363.50
TOTAL	36,176,181	3,538,481.75	7,076,963.50		-	7,076,963.50
DEBT SERVICE						
Public Schools	11,275,450	1,023,678.74	1,023,678.74	9.1%	-	1,023,678.74
Blue Ridge Community College	3,440,461	-	-	0.0%	-	-
Henderson County	5,666,043	6,558.40	6,558.40	0.1%	-	6,558.40
TOTAL	20,381,954	1,030,237.14	1,030,237.14		-	1,030,237.14
INTERFUND TRANSFERS						
Public Transit Fund	280,515	23,376.25	46,752.50	16.7%	-	46,752.50
Capital Projects Fund	350,000	29,166.67	58,333.34	16.7%	-	58,333.34
Capital Reserve Fund	1,644,808	137,067.33	274,134.66	16.7%	-	274,134.66
HCPS MRTS	4,934,424	411,202.00	822,404.00	16.7%	-	822,404.00
BRCC MRTS	3,289,616	274,134.67	548,269.34	16.7%	-	548,269.34
TOTAL	10,499,363	874,946.92	1,749,893.84		-	1,749,893.84

SPECIAL REVENUE FUNDS

	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
FIRE DISTRICTS FUND						
Revenues:	11,763,241	325,555.75	408,530.31	3.5%	-	408,530.31
Expenditures:	11,763,241	3,475.67	58,965.67	0.5%	-	58,965.67
Net Revenues over (under) Exp	-	322,080.08	349,564.64		-	349,564.64
REVALUATION RESERVE FUND						
Revenues:	1,145,980	96,093.21	192,126.29	16.8%	-	192,126.29
Expenditures:	1,145,980	59,630.05	128,952.01	11.3%	46,889.72	175,841.73
Net Revenues over (under) Exp	-	36,463.16	63,174.28		(46,889.72)	16,284.56
EMERGENCY TELEPHONE SYSTEM (911) FUND						
Revenues:	659,042	60,233.56	60,398.38	9.2%	-	60,398.38
Expenditures:	659,042	60,134.11	60,818.64	9.2%	-	60,818.64
Net Revenues over (under) Exp	-	99.45	(420.26)		-	(420.26)
PUBLIC TRANSIT FUND						
Revenues:	1,127,015	43,652.25	641,803.47	56.9%	-	641,803.47
Expenditures:	1,127,015	66,810.37	66,810.37	5.9%	5,184.00	71,994.37
Net Revenues over (under) Exp	-	(23,158.12)	574,993.10		(5,184.00)	569,809.10
MISC. OTHER GOVERNMENTAL ACTIVITIES						
Revenues:	1,193,856	46,759.34	99,585.47	8.3%	-	99,585.47
Expenditures:	1,193,856	46,052.96	95,823.40	8.0%	-	95,823.40
Net Revenues over (under) Exp	-	706.38	3,762.07		-	3,762.07

HENDERSON COUNTY
FINANCIAL REPORT
AUGUST 2021

CAPITAL PROJECTS						
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702)						
Revenues:	26,854,136	17.47	27,755,446.28	103.4%	-	27,755,446.28
Expenditures:	26,854,136	-	25,331,294.76	94.3%	-	25,331,294.76
Net Revenues over (under) Exp	-	17.47	2,424,151.52		-	2,424,151.52
HENDERSONVILLE HIGH SCHOOL PROJECT - 2019 (1903)						
Revenues:	60,442,694	194.94	60,913,822.02	100.8%	-	60,913,822.02
Expenditures:	60,442,694	435,851.15	41,415,897.63	68.5%	15,941,512.28	57,357,409.91
Net Revenues over (under) Exp	-	(435,656.21)	19,497,924.39		(15,941,512.28)	3,556,412.11
BRCC PATTON BUILDING PROJECT (1904)						
Revenues:	24,800,016	167.72	24,855,049.28	100.2%	-	24,855,049.28
Expenditures:	24,800,016	2,083,067.76	9,586,928.87	38.7%	13,749,967.51	23,336,896.38
Net Revenues over (under) Exp	-	(2,082,900.04)	15,268,120.41		(13,749,967.51)	1,518,152.90

ENTERPRISE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOLID WASTE LANDFILL FUND						
Revenues:	7,987,129	724,637.75	1,563,041.77	19.6%	-	1,563,041.77
Expenditures:	7,987,129	615,297.26	775,721.84	9.7%	4,476,899.60	5,252,621.44
Net Revenues over (under) Exp	-	109,340.49	787,319.93		(4,476,899.60)	(3,689,579.67)
JUSTICE ACADEMY SEWER FUND						
Revenues:	70,881	4,001.71	7,981.04	11.3%	-	7,981.04
Expenditures:	70,881	2,843.88	3,798.55	5.4%	8,693.00	12,491.55
Net Revenues over (under) Exp	-	1,157.83	4,182.49		(8,693.00)	(4,510.51)

**HENDERSON COUNTY
CASH BALANCE REPORT
AUGUST 2021**

<u>Fund(s)</u>	07/31/21 Beg. Cash Balance	Debits Revenues	(Credits) Expenditures	08/31/21 Ending Cash Balance
General	\$ 69,375,587.35	\$ 17,631,101.47	\$ (20,298,107.53)	\$ 66,708,581.29
Special Revenue	25,137,094.30	1,161,001.13	(517,511.24)	\$ 25,780,584.19
Capital Projects	(1,414,035.66)	5,448,997.28	(2,668,106.36)	\$ 1,366,855.26
Enterprise	1,697,846.12	784,648.85	(603,771.30)	\$ 1,878,723.67
HCPS - Maint. and Repair	1,980,871.91	411,202.00		\$ 2,392,073.91
BRCC - Maint. and Repair	1,628,066.18	123,193.00		\$ 1,751,259.18
Trust & Agency	<u>473,101.36</u>	<u>494,149.91</u>	<u>(66,722.47)</u>	\$ 900,528.80
Total	<u>\$ 98,878,531.56</u>	<u>\$ 26,054,293.64</u>	<u>\$ (24,154,218.90)</u>	
Total cash available as of 8/31/2021				<u>\$ 100,778,606.30</u>