

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: March 7, 2022
SUBJECT: County Financial Report/Cash Balance Report – January 2022
PRESENTER: Samantha R. Reynolds, Finance Director
ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached for the Board's review and approval are the January 2022 County Financial and Cash Balance Reports.

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

- Administrative Services – timing of approved employee payroll
- Emergency Management – timing of Board approved purchases
- Wellness – timing of payment for board approved contracted services and medical supplies and equipment
- Rescue Squad – payment of 3rd quarter Board approved appropriation
- Site Development – timing of Board approved purchases
- Heritage Museum – timing of Board approved appropriations
- Cooperative Extension – timing of payment of Board approved contracted services
- Agri-business – excess operating expenditures to be covered by membership fees
- Mental Health – payment of 3rd quarter Board approved appropriation
- Juvenile Justice – timing of provider appropriations
- Public Education – payment of 7th of 10 annual appropriations made to the public school system
- Non-Departmental – Occupancy tax transmittal trending above budgeted amounts

Year to Date Net Revenues under Expenditures for the Justice Academy Sewer Fund is due to the timing of budgeted minor equipment for the sewer fund.

BOARD ACTION REQUESTED:

Request that the Board consider approving the County's January 2022 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the January 2022 County Financial Report and Cash Balance Report as presented.

HENDERSON COUNTY
FINANCIAL REPORT
JANUARY 2022

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

General Fund	173,903,626.00	18,293,627.44	124,016,406.95	71.3%	-	124,016,406.95
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GENERAL FUND EXPENDITURES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL

Governing Body	706,021.00	111,982.21	392,597.76	55.6%	31,890.00	424,487.76
Dues/Non-Profit Contributions	466,765.00	112,658.00	345,116.50	73.9%	-	345,116.50
County Manager	494,048.00	18,442.55	233,172.32	47.2%	-	233,172.32
Administrative Services	632,372.00	40,672.73	390,564.91	61.8%	-	390,564.91
Human Resources	1,159,084.00	73,505.49	620,367.62	53.5%	3,145.00	623,512.62
Elections	1,038,319.00	63,433.06	436,691.59	42.1%	20,262.08	456,953.67
Finance	1,083,229.00	74,361.51	606,897.59	56.0%	-	606,897.59
County Assessor	1,961,785.00	114,206.41	904,525.18	46.1%	-	904,525.18
Tax Collector	534,375.00	39,074.63	274,910.31	51.4%	-	274,910.31
Legal	910,391.00	68,061.43	474,858.39	52.2%	-	474,858.39
Register of Deeds	783,211.00	33,962.78	354,397.02	45.2%	-	354,397.02
Facilities Services	5,170,409.00	355,723.80	2,226,846.93	43.1%	615,623.54	2,842,470.47
Garage	415,889.00	35,772.88	214,204.06	51.5%	21,673.50	235,877.56
Court Facilities	153,000.00	14,573.54	80,418.02	52.6%	-	80,418.02
Information Technology	4,170,693.00	365,236.40	2,379,980.13	57.1%	484,215.99	2,864,196.12
Sheriff	20,843,157.00	1,713,895.52	11,054,096.85	53.0%	1,221,906.41	12,276,003.26
Detention Center	5,890,924.00	451,574.55	3,119,321.61	53.0%	171,104.21	3,290,425.82
Emergency Management	764,793.00	64,721.72	537,374.47	70.3%	31,599.59	568,974.06
Fire Services	777,147.00	74,502.17	230,010.59	29.6%	56,910.00	286,920.59
Building Services	1,225,606.00	119,623.19	668,632.69	54.6%	-	668,632.69
Wellness Clinic	1,104,829.00	85,831.90	679,511.36	61.5%	52,345.36	731,856.72
Emergency Medical Services	7,568,687.00	588,653.66	4,015,586.47	53.1%	496,156.83	4,511,743.30
Animal Services	745,105.00	59,671.45	414,300.75	55.6%	3,413.68	417,714.43
Rescue Squad	381,360.00	91,837.68	282,649.64	74.1%	-	282,649.64
Forestry Services	61,251.00	5,821.27	22,519.03	36.8%	-	22,519.03
Soil & Water Conservation	467,983.00	27,409.68	231,824.46	49.5%	70,351.00	302,175.46
Planning	880,963.00	53,065.50	395,494.53	44.9%	71,270.51	466,765.04
Code Enforcement Services	307,380.00	46,310.38	176,830.62	57.5%	-	176,830.62
Site Development	257,459.00	20,239.95	159,399.13	61.9%	-	159,399.13
Heritage Museum	100,000.00	16,666.66	66,666.64	66.7%	-	66,666.64
Cooperative Extension	467,726.00	65,345.99	280,880.72	60.1%	-	280,880.72
Projects Management	263,376.00	19,523.37	147,136.56	55.9%	-	147,136.56
Economic Development	730,825.00	101,687.50	305,062.50	41.7%	-	305,062.50
Agri-Business	170,120.00	16,149.82	114,717.88	67.4%	-	114,717.88
Public Health	10,837,419.00	697,732.05	5,122,586.57	47.3%	245,976.37	5,368,562.94
Environmental Health	1,461,425.00	108,932.12	776,406.43	53.1%	27,793.97	804,200.40
H&CC Block Grant	765,989.00	72,470.75	383,191.50	50.0%	-	383,191.50
Medical Services - Autopsies	90,000.00	1,600.00	43,150.00	47.9%	-	43,150.00
Mental Health	528,612.00	132,153.00	396,459.00	75.0%	-	396,459.00
Rural Transportation Assist Program	201,384.00	8,555.47	31,098.00	15.4%	-	31,098.00
Social Services	20,375,754.00	1,550,399.67	10,194,341.88	50.0%	37,103.60	10,231,445.48
Juvenile Justice Programs	218,745.00	26,214.00	161,579.00	73.9%	-	161,579.00
Veteran Services	79,978.00	4,329.83	33,129.99	41.4%	-	33,129.99
Public Library	3,598,002.00	252,370.22	2,047,363.66	56.9%	185,708.85	2,233,072.51
Recreation	2,393,552.00	142,300.94	1,220,438.98	51.0%	87,605.85	1,308,044.83
Public Education	36,381,641.00	3,934,163.50	25,165,054.00	69.2%	-	25,165,054.00
Debt Service	20,381,954	2,000.00	9,035,968.72	44.3%	-	9,035,968.72
Non-Departmental	3,289,696.00	252,995.73	2,118,618.26	64.4%	-	2,118,618.26
Interfund Transfers	10,611,193.00	874,946.92	6,234,628.44	58.8%	-	6,234,628.44
TOTAL	173,903,626	13,205,363.58	95,801,579.26	55.1%	3,936,056.34	99,737,635.60

Net Revenues over (under) Exp.	-	5,088,263.86	28,214,827.69		(3,936,056.34)	24,278,771.35
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HENDERSON COUNTY
FINANCIAL REPORT
JANUARY 2022

APPROPRIATIONS DETAIL						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOCIAL SERVICES						
Staff Operations	15,657,150	1,064,832.00	7,881,130.59	50.3%	37,103.60	7,918,234.19
Federal & State Programs	4,617,604	478,581.95	2,279,403.12	49.4%	-	2,279,403.12
General Assistance	101,000	6,985.72	33,808.17	33.5%	-	33,808.17
TOTAL	20,375,754	1,550,399.67	10,194,341.88		37,103.60	10,231,445.48
EDUCATION						
Schools Current/Capital Expense	31,633,460	3,142,800.00	21,999,600.00	69.5%	-	21,999,600.00
Blue Ridge Community College	4,748,181	791,363.50	3,165,454.00	66.7%	-	3,165,454.00
TOTAL	36,381,641	3,934,163.50	25,165,054.00		-	25,165,054.00
DEBT SERVICE						
Public Schools	11,275,450	2,000.00	3,794,990.80	33.7%	-	3,794,990.80
Blue Ridge Community College	3,440,461	-	1,803,974.81	52.4%	-	1,803,974.81
Henderson County	5,666,043	-	3,437,003.11	60.7%	-	3,437,003.11
TOTAL	20,381,954	2,000.00	9,035,968.72		-	9,035,968.72
INTERFUND TRANSFERS						
Public Transit Fund	280,515	23,376.25	163,633.75	58.3%	-	163,633.75
Capital Projects Fund	440,000	29,166.67	294,166.69	66.9%	-	294,166.69
Capital Reserve Fund	1,644,808	137,067.33	959,471.31	58.3%	-	959,471.31
E911 Fund	1,830	-	-	0.0%	-	-
Fire District Funds	20,000	-	20,000.00	100.0%	-	20,000.00
HCPS MRTS	4,934,424	411,202.00	2,878,414.00	58.3%	-	2,878,414.00
BRCC MRTS	3,289,616	274,134.67	1,918,942.69	58.3%	-	1,918,942.69
TOTAL	10,611,193	874,946.92	6,234,628.44		-	6,234,628.44
SPECIAL REVENUE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
FIRE DISTRICTS FUND						
Revenues:	11,783,241	1,466,073.08	11,090,800.39	94.1%	-	11,090,800.39
Expenditures:	11,783,241	2,742,467.19	9,599,873.74	81.5%	-	9,599,873.74
Net Revenues over (under) Exp	-	(1,276,394.11)	1,490,926.65		-	1,490,926.65
REVALUATION RESERVE FUND						
Revenues:	1,145,980	95,994.80	673,097.95	58.7%	-	673,097.95
Expenditures:	1,145,980	56,220.76	493,740.87	43.1%	107,500.00	601,240.87
Net Revenues over (under) Exp	-	39,774.04	179,357.08		(107,500.00)	71,857.08
EMERGENCY TELEPHONE SYSTEM (911) FUND						
Revenues:	722,256	60,242.12	361,829.61	50.1%	-	361,829.61
Expenditures:	722,256	17,244.37	128,245.51	17.8%	75,068.00	203,313.51
Net Revenues over (under) Exp	-	42,997.75	233,584.10		(75,068.00)	158,516.10
PUBLIC TRANSIT FUND						
Revenues:	1,442,929	30,092.68	1,125,272.21	78.0%	-	1,125,272.21
Expenditures:	1,442,929	77,843.92	421,962.52	29.2%	21,658.15	443,620.67
Net Revenues over (under) Exp	-	(47,751.24)	703,309.69		(21,658.15)	681,651.54
MISC. OTHER GOVERNMENTAL ACTIVITIES						
Revenues:	1,193,856	38,418.21	863,792.32	72.4%	-	863,792.32
Expenditures:	1,193,856	36,941.19	344,029.86	28.8%	-	344,029.86
Net Revenues over (under) Exp	-	1,477.02	519,762.46		-	519,762.46

HENDERSON COUNTY
FINANCIAL REPORT
JANUARY 2022

CAPITAL PROJECTS						
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702)						
Revenues:	26,854,136		27,755,515.00	103.4%	-	27,755,515.00
Expenditures:	26,854,136	-	25,331,294.76	94.3%	-	25,331,294.76
Net Revenues over (under) Exp	-	-	2,424,220.24		-	2,424,220.24
HENDERSONVILLE HIGH SCHOOL PROJECT - 2019 (1903)						
Revenues:	60,442,694		60,914,466.12	100.8%	-	60,914,466.12
Expenditures:	60,442,694	1,048,340.27	48,009,732.88	79.4%	9,859,621.00	57,869,353.88
Net Revenues over (under) Exp	-	(1,048,340.27)	12,904,733.24		(9,859,621.00)	3,045,112.24
BRCC PATTON BUILDING PROJECT (1904)						
Revenues:	24,800,016	100.24	24,855,568.89	100.2%	-	24,855,568.89
Expenditures:	24,800,016	2,330,885.92	16,552,067.29	66.7%	6,941,082.15	23,493,149.44
Net Revenues over (under) Exp	-	(2,330,785.68)	8,303,501.60		(6,941,082.15)	1,362,419.45

ENTERPRISE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOLID WASTE LANDFILL FUND						
Revenues:	7,991,850	589,798.91	4,962,480.39	62.1%	-	4,962,480.39
Expenditures:	7,991,850	669,188.84	4,132,334.31	51.7%	2,529,105.39	6,661,439.70
Net Revenues over (under) Exp	-	(79,389.93)	830,146.08		(2,529,105.39)	(1,698,959.31)
JUSTICE ACADEMY SEWER FUND						
Revenues:	70,881	3,944.11	28,124.09	39.7%	-	28,124.09
Expenditures:	70,881	3,423.88	35,972.88	50.8%	-	35,972.88
Net Revenues over (under) Exp	-	520.23	(7,848.79)		-	(7,848.79)

**HENDERSON COUNTY
CASH BALANCE REPORT
JANUARY 2022**

<u>Fund(s)</u>	12/31/21 Beg. Cash Balance	Debits Revenues	(Credits) Expenditures	01/31/22 Ending Cash Balance
General	\$ 108,936,720.83	\$ 21,249,593.30	\$ (15,880,973.52)	\$ 114,305,340.61
Special Revenue	29,409,024.75	1,825,619.94	(3,019,922.20)	\$ 28,214,722.49
Capital Projects	317,142.05	49,166.67	(3,516,569.48)	\$ (3,150,260.76)
Enterprise	1,972,310.67	619,810.02	(698,339.40)	\$ 1,893,781.29
HCPS - Maint. and Repair	4,036,881.91	411,202.00	-	\$ 4,448,083.91
BRCC - Maint. and Repair	2,244,031.18	123,193.00	-	\$ 2,367,224.18
Custodial	<u>5,084,061.58</u>	<u>2,248,219.02</u>	<u>(4,707,309.79)</u>	<u>\$ 2,624,970.81</u>
Total	<u>\$ 152,000,172.97</u>	<u>\$ 26,526,803.95</u>	<u>\$ (27,823,114.39)</u>	
Total cash available as of 1/31/2022				<u>\$ 150,703,862.53</u>