

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: November 18, 2020
SUBJECT: County Financial Report/Cash Balance Report – September 2020
PRESENTER: Samantha R. Reynolds, Finance Director
ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

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

- Emergency Management – FEMA expenditure reimbursement to partner agencies
- Medical Services – Autopsies – timing and quantity of services provided
- Juvenile Justice – timing of provider appropriations
- Public Education – payment of 3rd of 10 annual appropriations made to the public school system
- Non-departmental – collection of YTD occupancy tax transmitted to the Tourism Development Authority

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

The project to date deficit the BRCC Patton Building Project is due to the payment of architect fees and other expenditures for the project in the Capital Projects Fund, to be reimbursed from a future financing.

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

HENDERSON COUNTY
FINANCIAL REPORT
SEPTEMBER 2020

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

General Fund	152,866,124.00	11,037,860.21	29,619,993.89	19.4%	-	29,619,993.89
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GENERAL FUND EXPENDITURES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL

Governing Body	580,177.00	30,847.85	93,254.84	16.1%	99,641.00	192,895.84
Dues/Non-Profit Contributions	482,585.00	15,839.04	124,404.29	25.8%	-	124,404.29
County Manager	584,948.00	21,312.68	64,097.92	11.0%	-	64,097.92
Administrative Services	574,827.00	40,126.01	128,294.25	22.3%	-	128,294.25
Human Resources	913,823.00	73,646.13	200,686.67	22.0%	-	200,686.67
Elections	991,443.00	86,427.73	185,295.81	18.7%	15,171.00	200,466.81
Finance	936,616.00	75,983.77	227,869.44	24.3%	-	227,869.44
County Assessor	1,903,460.00	111,316.23	357,469.41	18.8%	-	357,469.41
Tax Collector	522,667.00	32,048.65	107,751.05	20.6%	-	107,751.05
Legal	852,231.00	59,219.53	199,183.96	23.4%	-	199,183.96
Register of Deeds	680,483.00	62,568.64	142,809.48	21.0%	16,856.81	159,666.29
Facilities Services	4,830,106.00	283,525.06	717,802.02	14.9%	125,264.11	843,066.13
Garage	523,421.00	27,420.54	125,743.98	24.0%	-	125,743.98
Court Facilities	153,000.00	8,978.59	24,561.03	16.1%	-	24,561.03
Information Technology	3,905,672.00	150,557.63	748,473.84	19.2%	484,912.33	1,233,386.17
Sheriff	18,935,379.00	1,299,575.99	4,190,801.37	22.1%	299,569.14	4,490,370.51
Detention Center	5,711,254.00	330,739.95	1,112,993.28	19.5%	388,025.95	1,501,019.23
Emergency Management	563,665.00	71,973.42	166,152.00	29.5%	175,923.52	342,075.52
Fire Services	757,189.00	46,910.91	90,046.12	11.9%	91,839.75	181,885.87
Building Services	1,096,817.00	88,155.14	257,814.08	23.5%	-	257,814.08
Wellness Clinic	1,129,004.00	81,691.08	280,706.07	24.9%	102,552.32	383,258.39
Emergency Medical Services	7,265,871.00	542,817.25	1,712,939.83	23.6%	496,714.70	2,209,654.53
Animal Services	726,217.00	42,294.10	135,838.65	18.7%	-	135,838.65
Rescue Squad	381,360.00	(4,674.78)	93,521.31	24.5%	-	93,521.31
Forestry Services	107,855.00	-	2,633.49	2.4%	-	2,633.49
Soil & Water Conservation	380,089.00	25,318.56	89,090.64	23.4%	-	89,090.64
Planning	760,424.00	46,066.94	143,518.56	18.9%	-	143,518.56
Code Enforcement Services	316,878.00	19,737.11	71,661.49	22.6%	-	71,661.49
Site Development	209,673.00	14,829.42	44,488.26	21.2%	7,951.24	52,439.50
Heritage Museum	100,000.00	-	24,999.99	25.0%	-	24,999.99
Cooperative Extension	471,342.00	33,404.82	106,939.66	22.7%	-	106,939.66
Projects Management	278,506.00	18,889.58	56,765.14	20.4%	-	106,939.66
Economic Development	776,253.00	-	94,187.50	12.1%	24,542.38	81,307.52
Agri-Business	163,980.00	13,674.95	39,701.77	24.2%	-	94,187.50
Public Health	8,319,196.00	633,938.61	1,878,510.22	22.6%	-	39,701.77
Environmental Health	1,426,537.00	84,429.65	254,762.36	17.9%	313,980.40	2,192,490.62
H&CC Block Grant	792,453.00	103,802.25	103,802.25	13.1%	39,927.48	294,689.84
Medical Services - Autopsies	60,000.00	8,700.00	27,250.00	45.4%	-	103,802.25
Mental Health	528,612.00	-	132,153.00	25.0%	-	27,250.00
Rural Transportation Assist Program	196,095.00	11,936.49	11,936.49	6.1%	-	132,153.00
Social Services	18,906,747.00	1,330,535.79	3,897,756.09	20.6%	66,176.52	78,113.01
Juvenile Justice Programs	218,745.00	22,205.00	65,655.00	30.0%	-	65,655.00
Veteran Services	58,817.00	5,103.34	13,044.70	22.2%	-	13,044.70
Public Library	3,464,294.00	246,556.43	706,302.72	20.4%	191,228.18	897,530.90
Recreation	2,462,305.00	136,765.78	419,571.86	17.0%	112,748.42	532,320.28
Public Education	35,326,181	3,082,800.00	10,372,945.26	29.4%	-	10,372,945.26
Debt Service	20,349,322	3,001,728.33	4,045,374.40	19.9%	-	4,045,374.40
Non-Departmental	860,000.00	264,798.76	530,709.72	61.7%	-	530,709.72
Interfund Transfers	1,329,605.00	110,800.42	332,401.26	25.0%	-	332,401.26
TOTAL	152,866,124	12,795,323.37	34,954,672.53	22.9%	3,053,025.25	34,134,941.68

Net Revenues over (under) Exp.	-	(1,757,463.16)	(5,334,678.64)		(3,053,025.25)	(4,514,947.79)
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HENDERSON COUNTY
FINANCIAL REPORT
SEPTEMBER 2020

APPROPRIATIONS DETAIL						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOCIAL SERVICES						
Staff Operations	14,835,135.00	1,072,421.86	3,216,653.58	21.7%	66,176.52	3,282,830.10
Federal & State Programs	3,970,612.00	253,910.08	665,909.80	16.8%	-	665,909.80
General Assistance	101,000.00	4,203.85	15,192.71	15.0%	-	15,192.71
TOTAL	18,906,747	1,330,536	3,897,756		66,176.52	3,963,932.61
EDUCATION						
Schools Current/Capital Expense	30,828,000.00	3,082,800.00	9,248,400.00	30.0%	-	9,248,400.00
Blue Ridge Community College	4,498,181.00	-	1,124,545.26	25.0%	-	1,124,545.26
TOTAL	35,326,181	3,082,800.00	10,372,945.26		-	10,372,945.26
DEBT SERVICE						
Public Schools	12,250,274.00	310,794.88	1,354,416.20	11.1%	-	1,354,416.20
Blue Ridge Community College	2,178,236.00	500,831.80	500,831.80	23.0%	-	500,831.80
Henderson County	5,920,812.00	2,190,101.65	2,190,126.40	37.0%	-	2,190,126.40
TOTAL	20,349,322	3,001,728.33	4,045,374.40		-	4,045,374.40
INTERFUND TRANSFERS						
Public Transit Fund	275,605	22,967.08	68,901.24	25.0%	-	68,901.24
Capital Projects Fund	200,000	16,666.67	50,000.01	25.0%	-	50,000.01
BRCC MRTS	800,000	66,666.67	200,000.01	25.0%	-	200,000.01
Solid Waste Fund	54,000	4,500.00	13,500.00	25.0%	-	13,500.00
TOTAL	1,329,605	110,800.42	332,401.26		-	332,401.26

SPECIAL REVENUE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
FIRE DISTRICTS FUND						
Revenues:	11,266,309	808,526.40	2,558,471.64	22.7%	-	2,558,471.64
Expenditures:	11,266,309	1,667,716.22	1,752,941.97	15.6%	-	1,752,941.97
Net Revenues over (under) Exp	-	(859,189.82)	805,529.67		-	805,529.67
REVALUATION RESERVE FUND						
Revenues:	1,076,716	90,879.25	278,521.25	25.9%	-	278,521.25
Expenditures:	1,076,716	58,277.14	166,068.51	15.4%	4,200.00	170,268.51
Net Revenues over (under) Exp	-	32,602.11	112,452.74		(4,200.00)	108,252.74
EMERGENCY TELEPHONE SYSTEM (911) FUND						
Revenues:	686,053	57,428.88	116,146.01	16.9%	-	116,146.01
Expenditures:	686,053	81,327.25	142,615.61	20.8%	-	142,615.61
Net Revenues over (under) Exp	-	(23,898.37)	(26,469.60)		-	(26,469.60)
PUBLIC TRANSIT FUND						
Revenues:	1,797,740	166,715.99	213,668.44	11.9%	-	213,668.44
Expenditures:	1,797,740	91,550.12	152,243.35	8.5%	13,500.00	165,743.35
Net Revenues over (under) Exp	-	75,165.87	61,425.09		(13,500.00)	47,925.09

HENDERSON COUNTY
FINANCIAL REPORT
SEPTEMBER 2020

CAPITAL PROJECTS						
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702)						
Revenues:	26,854,136	285.76	27,750,742.41	103.3%	-	27,750,742.41
Expenditures:	26,854,136	102.00	24,959,539.51	92.9%		24,959,539.51
Net Revenues over (under) Exp	-	183.76	2,791,202.90		-	2,791,202.90
HENDERSONVILLE HIGH SCHOOL PROJECT - 2019 (1903)						
Revenues:	60,000,000	1,819.88	60,477,874.95	100.8%	-	60,477,874.95
Expenditures:	60,000,000	2,239,911.89	18,953,650.02	31.6%	39,094,854.11	58,048,504.13
Net Revenues over (under) Exp	-	(2,238,092.01)	41,524,224.93		(39,094,854.11)	2,429,370.82
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)	-
BRCC PATTON BUILDING PROJECT (1904)						
Revenues:	1,315,300	-	-	0.0%	-	-
Expenditures:	1,315,300	2,750.00	772,981.58	58.8%	59,372.00	832,353.58
Net Revenues over (under) Exp	-	(2,750.00)	(772,981.58)		(59,372.00)	(832,353.58)

ENTERPRISE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOLID WASTE LANDFILL FUND						
Revenues:	7,459,732	586,368.99	1,819,669.59	24.4%	-	1,819,669.59
Expenditures:	7,459,732	621,791.21	1,439,798.24	19.3%	3,734,122.70	5,173,920.94
Net Revenues over (under) Exp	-	(35,422.22)	379,871.35		(3,734,122.70)	(3,354,251.35)
JUSTICE ACADEMY SEWER FUND						
Revenues:	60,000	4,338.72	19,848.32	33.1%	-	19,848.32
Expenditures:	60,000	4,340.26	12,121.28	20.2%	18,653.50	30,774.78
Net Revenues over (under) Exp	-	(1.54)	7,727.04		(18,653.50)	(10,926.46)

**HENDERSON COUNTY
CASH BALANCE REPORT
SEPTEMBER 2020**

<u>Fund(s)</u>	<u>09/01/20 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) Expenditures</u>	<u>09/30/20 Ending Cash Balance</u>
General	\$ 62,094,225.09	\$ 15,525,106.09	\$ (14,798,834.26)	\$ 62,820,496.92
Special Revenue	21,237,546.32	1,123,186.16	(2,120,413.87)	\$ 20,240,318.61
Capital Projects	(753,183.86)	7,096,269.06	(6,770,795.83)	\$ (427,710.63) *
Enterprise	3,794,110.85	899,525.13	(1,341,409.92)	\$ 3,352,226.06
HCPS - Maint. and Repair	1,061,094.38	-	-	\$ 1,061,094.38
BRCC - Maint. and Repair	1,851,672.61	66,666.67	-	\$ 1,918,339.28
Trust & Agency	<u>3,218,394.25</u>	<u>1,121,770.88</u>	<u>(2,457,947.18)</u>	\$ 1,882,217.95
Total	<u>\$ 92,503,859.64</u>	<u>\$ 25,832,523.99</u>	<u>\$ (27,489,401.06)</u>	
Total cash available as of 9/30/2020				<u>\$ 90,846,982.57</u>

* - Deficit due to timing of bond requisitions for funds spent on capital projects.