

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: March 17, 2021

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

PRESENTER: Samantha R. Reynolds, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

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

- Dues/Non-profit contributions – payment of 3rd quarter Board appropriations
- Elections – timing of expenditures related to 2020 elections
- Emergency Management – FEMA expenditure reimbursement to partner agencies and timing of Board approved purchases
- Rescue Squad – payment of 3rd quarter Board appropriations
- Project Management – expenditure for Board approved purchase
- Medical Services – Autopsies – timing and quantity of services provided
- Mental Health – payment of 3rd quarter Board approved maintenance of effort (MOE)
- Juvenile Justice – timing of provider appropriations
- Public Education – payment of 7th of 10 annual appropriations made to the public school system

The project to date deficit for 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 financing which closed in February 2021.

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

HENDERSON COUNTY
FINANCIAL REPORT
JANUARY 2021

GENERAL FUND REVENUES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
General Fund	157,784,296.00	17,064,900.66	118,450,238.04	75.1%	-	118,450,238.04
GENERAL FUND EXPENDITURES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
Governing Body	580,177.00	40,894.12	307,658.75	53.0%	63,661.00	371,319.75
Dues/Non-Profit Contributions	502,585.00	108,040.85	345,664.21	68.8%	-	345,664.21
County Manager	584,948.00	118,188.33	257,498.28	44.0%	-	257,498.28
Administrative Services	574,827.00	38,840.65	344,977.79	60.0%	-	344,977.79
Human Resources	913,823.00	56,857.64	466,340.08	51.0%	-	466,340.08
Elections	991,443.00	38,486.23	681,730.93	68.8%	3,862.50	685,593.43
Finance	936,616.00	64,385.54	526,745.54	56.2%	-	526,745.54
County Assessor	1,903,460.00	122,087.48	860,784.97	45.2%	-	860,784.97
Tax Collector	522,667.00	35,087.60	256,012.49	49.0%	-	256,012.49
Legal	852,231.00	61,086.31	472,020.50	55.4%	5,800.00	477,820.50
Register of Deeds	680,483.00	40,660.09	356,401.08	52.4%	3,944.50	360,345.58
Facilities Services	4,872,406.00	439,852.28	1,971,468.94	40.5%	265,778.60	2,237,247.54
Garage	523,421.00	16,522.26	267,637.09	51.1%	-	267,637.09
Court Facilities	153,000.00	6,903.17	57,986.15	37.9%	-	57,986.15
Information Technology	3,922,995.00	170,415.97	1,997,808.27	50.9%	148,792.23	2,146,600.50
Sheriff	19,016,996.00	1,258,148.33	10,090,807.98	53.1%	546,273.86	10,637,081.84
Detention Center	5,711,254.00	374,702.15	2,770,255.49	48.5%	236,549.92	3,006,805.41
Emergency Management	564,665.00	58,322.44	433,178.81	76.7%	48,030.97	481,209.78
Fire Services	756,189.00	20,294.68	206,070.22	27.3%	91,839.75	297,909.97
Building Services	1,096,817.00	79,787.02	607,894.63	55.4%	-	607,894.63
Wellness Clinic	1,129,004.00	77,264.61	634,204.56	56.2%	57,155.24	691,359.80
Emergency Medical Services	7,265,871.00	533,263.53	3,291,569.64	45.3%	203,751.36	3,495,321.00
Animal Services	726,217.00	62,510.14	368,625.89	50.8%	64,616.49	433,242.38
Rescue Squad	381,360.00	91,167.91	283,792.94	74.4%	-	283,792.94
Forestry Services	107,855.00	-	12,952.09	12.0%	-	12,952.09
Soil & Water Conservation	741,931.00	58,609.48	238,099.63	32.1%	-	238,099.63
Planning	771,424.00	43,724.08	342,159.79	44.4%	-	342,159.79
Code Enforcement Services	316,878.00	15,768.25	158,283.95	50.0%	8,212.64	166,496.59
Site Development	209,673.00	9,667.34	104,964.37	50.1%	-	104,964.37
Heritage Museum	100,000.00	8,333.33	58,333.31	58.3%	-	58,333.31
Cooperative Extension	471,342.00	33,793.88	264,552.89	56.1%	-	58,333.31
Projects Management	278,506.00	43,777.25	169,182.68	60.7%	-	264,552.89
Economic Development	1,951,479.00	94,187.50	282,562.50	14.5%	-	169,182.68
Agri-Business	163,980.00	14,153.73	98,108.37	59.8%	-	282,562.50
Public Health	8,740,874.00	569,803.79	4,176,337.86	47.8%	225,717.59	323,825.96
Environmental Health	1,426,537.00	87,209.47	690,959.74	48.4%	-	4,176,337.86
H&CC Block Grant	792,453.00	67,312.00	345,169.50	43.6%	-	690,959.74
Medical Services - Autopsies	60,000.00	11,350.00	57,850.00	96.4%	-	345,169.50
Mental Health	528,612.00	132,153.00	396,459.00	75.0%	-	57,850.00
Rural Transportation Assist Program	196,095.00	-	12,400.07	6.3%	-	396,459.00
Social Services	19,572,459.00	1,294,334.08	9,937,306.60	50.8%	64,980.12	77,380.19
Juvenile Justice Programs	218,745.00	34,283.00	172,805.64	79.0%	-	172,805.64
Veteran Services	58,817.00	3,963.14	30,471.44	51.8%	-	30,471.44
Public Library	3,453,506.00	244,871.62	1,692,745.20	49.0%	60,484.97	1,753,230.17
Recreation	2,462,305.00	184,431.17	1,080,848.45	43.9%	153,431.72	1,234,280.17
Public Education	35,326,181	3,457,648.42	24,203,538.94	68.5%	-	24,203,538.94
Debt Service	20,355,321	4,000.00	9,942,031.40	48.8%	-	9,942,031.40
Non-Departmental	2,986,263.00	201,911.67	1,544,903.35	51.7%	-	1,544,903.35
Interfund Transfers	1,329,605.00	110,800.42	775,602.94	58.3%	-	775,602.94
TOTAL	157,784,296	10,639,855.95	84,645,764.94		2,252,883.46	77,019,675.11
Net Revenues over (under) Exp.	-	6,425,044.71	33,804,473.10		(2,252,883.46)	41,430,562.93

HENDERSON COUNTY
FINANCIAL REPORT
JANUARY 2021

APPROPRIATIONS DETAIL						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOCIAL SERVICES						
Staff Operations	15,063,064	1,015,841.11	7,986,160.24	53.0%	64,980.12	8,051,140.36
Federal & State Programs	4,408,395	274,531.83	1,916,705.24	43.5%	-	1,916,705.24
General Assistance	101,000	3,961.14	34,441.12	34.1%	-	34,441.12
TOTAL	19,572,459	1,294,334.08	9,937,306.60		64,980.12	10,002,286.72
EDUCATION						
Schools Current/Capital Expense	30,828,000	3,082,800.00	21,579,600.00	70.0%	-	21,579,600.00
Blue Ridge Community College	4,498,181	374,848.42	2,623,938.94	58.3%	-	2,623,938.94
TOTAL	35,326,181	3,457,648.42	24,203,538.94		-	24,203,538.94
DEBT SERVICE						
Public Schools	12,250,274	2,000.00	4,644,467.02	37.9%	-	4,644,467.02
Blue Ridge Community College	2,178,236	-	1,457,282.87	66.9%	-	1,457,282.87
Henderson County	5,926,811	2,000.00	3,840,281.51	64.8%	-	3,840,281.51
TOTAL	20,355,321	4,000.00	9,942,031.40		-	9,942,031.40
INTERFUND TRANSFERS						
Public Transit Fund	275,605	22,967.08	160,769.56	58.3%	-	160,769.56
Capital Projects Fund	200,000	16,666.67	116,666.69	58.3%	-	116,666.69
BRCC MRTS	800,000	66,666.67	466,666.69	58.3%	-	466,666.69
Solid Waste Fund	54,000	4,500.00	31,500.00	58.3%	-	31,500.00
TOTAL	1,329,605	110,800.42	775,602.94		-	775,602.94
SPECIAL REVENUE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
FIRE DISTRICTS FUND						
Revenues:	11,266,309	1,306,425.72	10,759,688.10	95.5%	-	10,759,688.10
Expenditures:	11,266,309	2,703,078.47	9,456,140.39	83.9%	-	9,456,140.39
Net Revenues over (under) Exp	-	(1,396,652.75)	1,303,547.71		-	1,303,547.71
REVALUATION RESERVE FUND						
Revenues:	1,076,716	90,768.68	642,912.02	59.7%	-	642,912.02
Expenditures:	1,076,716	90,283.75	441,185.69	41.0%	4,200.00	445,385.69
Net Revenues over (under) Exp	-	484.93	201,726.33		(4,200.00)	197,526.33
EMERGENCY TELEPHONE SYSTEM (911) FUND						
Revenues:	736,053	57,395.44	346,000.79	47.0%	-	346,000.79
Expenditures:	736,053	49,463.48	293,225.54	39.8%	9,193.00	302,418.54
Net Revenues over (under) Exp	-	7,931.96	52,775.25		(9,193.00)	43,582.25
PUBLIC TRANSIT FUND						
Revenues:	1,805,480	24,283.18	472,291.26	26.2%	-	472,291.26
Expenditures:	1,805,480	55,870.48	398,736.10	22.1%	-	398,736.10
Net Revenues over (under) Exp	-	(31,587.30)	73,555.16		-	73,555.16

HENDERSON COUNTY
FINANCIAL REPORT
JANUARY 2021

CAPITAL PROJECTS						
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702)						
Revenues:	26,854,136	19.75	27,750,852.04	103.3%	-	27,750,852.04
Expenditures:	26,854,136	-	24,959,539.51	92.9%	-	24,959,539.51
Net Revenues over (under) Exp	-	19.75	2,791,312.53		-	2,791,312.53
HENDERSONVILLE HIGH SCHOOL PROJECT - 2019 (1903)						
Revenues:	60,000,000	302.81	60,479,758.22	100.8%	-	60,479,758.22
Expenditures:	60,000,000	2,592,161.31	30,104,330.42	50.2%	23,403,285.14	53,507,615.56
Net Revenues over (under) Exp	-	(2,591,858.50)	30,375,427.80		(23,403,285.14)	6,972,142.66
BRCC PATTON BUILDING PROJECT (1904)						
Revenues:	1,315,300	-	-	0.0%	-	-
Expenditures:	1,315,300	105,044.00	1,195,927.78	90.9%	327,210.00	1,523,137.78
Net Revenues over (under) Exp	-	(105,044.00)	(1,195,927.78)		(327,210.00)	(1,523,137.78)
ENTERPRISE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOLID WASTE LANDFILL FUND						
Revenues:	7,551,486	661,586.59	4,612,734.51	61.1%	-	4,612,734.51
Expenditures:	7,551,486	280,726.87	4,091,804.74	54.2%	2,008,560.95	6,100,365.69
Net Revenues over (under) Exp	-	380,859.72	520,929.77		(2,008,560.95)	(1,487,631.18)
JUSTICE ACADEMY SEWER FUND						
Revenues:	60,000	4,236.00	37,534.42	62.6%	-	37,534.42
Expenditures:	60,000	7,937.92	36,633.09	61.1%	11,825.70	48,458.79
Net Revenues over (under) Exp	-	(3,701.92)	901.33		(11,825.70)	(10,924.37)

**HENDERSON COUNTY
CASH BALANCE REPORT
JANUARY 2021**

<u>Fund(s)</u>	<u>01/01/21 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) Expenditures</u>	<u>01/31/21 Ending Cash Balance</u>
General	\$ 94,159,450.94	\$ 19,932,197.08	\$ (13,195,842.31)	\$ 100,895,805.71
Special Revenue	18,524,616.25	1,479,095.24	(4,401,437.60)	\$ 15,602,273.89
Capital Projects	(1,300,205.97)	4,158,103.60	(3,445,385.32)	\$ (587,487.69) *
Enterprise	3,085,498.63	676,274.32	(1,998,512.86)	\$ 1,763,260.09
HCPS - Maint. and Repair	1,061,094.38	-	(564,664.23)	\$ 496,430.15
BRCC - Maint. and Repair	2,118,339.29	66,666.67	(970,716.09)	\$ 1,214,289.87
Trust & Agency	<u>5,518,206.26</u>	<u>2,009,755.73</u>	<u>(4,605,703.48)</u>	\$ 2,922,258.51
Total	<u>\$ 123,166,999.78</u>	<u>\$ 28,322,092.64</u>	<u>\$ (29,182,261.89)</u>	
Total cash available as of 1/31/2021				<u>\$ 122,306,830.53</u>

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