

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: July 21, 2021
SUBJECT: County Financial Report/Cash Balance Report – May 2021
PRESENTER: Samantha R. Reynolds, Finance Director
ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

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

- Governing Body – timing of payment for Board approved projects and purchases
- Dues/Non-Profit Contributions – payment of 4th quarter Board appropriations
- Rescue Squad – payment of 4th quarter Board appropriation and timing of reimbursements
- Heritage Museum – timing of payment of Board approved appropriation
- Agri-Business – excess operating expenditures to be covered by membership fees
- Medical Services – Autopsies – timing and quantity of services provided
- Mental Health – payment of 4th quarter Board approved maintenance of effort (MOE)
- Juvenile Justice – timing of provider appropriations and costs incurred for juvenile detention fees
- Public Education – payment of 10th of 10 annual appropriations made to the public school system
- Non-Departmental – occupancy tax collections in excess of original budgeted amount
- Interfund Transfers – transfer for HCPS MRTS

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

HENDERSON COUNTY
FINANCIAL REPORT
MAY 2021

GENERAL FUND REVENUES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
General Fund	171,981,183.00	6,730,373.41	148,667,096.49	86.4%	-	148,667,096.49
GENERAL FUND EXPENDITURES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
Governing Body	580,177.00	30,412.27	553,347.62	95.4%	8,511.11	561,858.73
Dues/Non-Profit Contributions	502,585.00	7,435.90	473,658.73	94.2%	-	473,658.73
County Manager	584,948.00	21,638.78	475,738.20	81.3%	-	475,738.20
Administrative Services	574,827.00	41,792.37	536,091.31	93.3%	-	536,091.31
Human Resources	913,823.00	72,670.68	780,933.74	85.5%	-	780,933.74
Elections	1,074,966.00	31,037.25	729,223.69	67.8%	-	729,223.69
Finance	974,071.00	63,424.94	863,233.40	88.6%	-	863,233.40
County Assessor	1,915,945.00	128,063.15	1,400,392.50	73.1%	-	1,400,392.50
Tax Collector	522,667.00	29,255.71	403,370.35	77.2%	-	403,370.35
Legal	852,231.00	54,776.53	742,359.38	87.1%	5,800.00	748,159.38
Register of Deeds	679,112.00	39,841.48	523,537.84	77.1%	49,890.00	573,427.84
Facilities Services	4,747,631.00	290,786.20	3,290,431.88	69.3%	467,013.14	3,757,445.02
Garage	523,421.00	38,753.23	357,595.88	68.3%	1,534.50	359,130.38
Court Facilities	153,000.00	4,749.55	91,107.17	59.5%	-	91,107.17
Information Technology	3,318,891.00	163,181.88	2,877,368.16	86.7%	74,076.20	2,951,444.36
Sheriff	19,103,257.00	1,273,082.78	16,607,491.70	86.9%	328,564.55	16,936,056.25
Detention Center	5,761,254.00	389,288.94	4,560,435.01	79.2%	63,650.45	4,624,085.46
Emergency Management	595,868.00	45,221.06	535,028.92	89.8%	79,534.27	614,563.19
Fire Services	756,189.00	27,676.26	362,420.69	47.9%	45,653.25	408,073.94
Building Services	1,096,817.00	71,673.95	956,414.89	87.2%	-	956,414.89
Wellness Clinic	1,129,004.00	76,594.58	984,454.18	87.2%	20,453.88	1,004,908.06
Emergency Medical Services	7,265,871.00	457,580.62	5,592,330.15	77.0%	8,942.29	5,601,272.44
Animal Services	726,217.00	52,484.88	579,649.24	79.8%	49,802.03	629,451.27
Rescue Squad	381,360.00	2,435.09	382,704.75	100.4%	-	382,704.75
Forestry Services	107,855.00	28,340.30	56,680.60	52.6%	-	56,680.60
Soil & Water Conservation	741,931.00	27,497.34	360,807.33	48.6%	-	360,807.33
Planning	771,424.00	73,046.02	565,434.31	73.3%	-	565,434.31
Code Enforcement Services	316,878.00	9,957.80	219,305.83	69.2%	5,674.24	224,980.07
Site Development	209,673.00	15,454.98	166,774.82	79.5%	-	166,774.82
Heritage Museum	100,000.00	8,333.34	100,000.00	100.0%	-	100,000.00
Cooperative Extension	471,342.00	30,941.65	396,182.92	84.1%	3,838.62	400,021.54
Projects Management	278,506.00	18,139.22	255,231.89	91.6%	-	255,231.89
Economic Development	9,861,479.00	(489,851.08)	1,187,010.73	12.0%	-	1,187,010.73
Agri-Business	163,980.00	15,051.14	159,511.19	97.3%	-	159,511.19
Public Health	10,505,057.00	695,095.92	6,749,775.65	64.3%	72,430.35	6,822,206.00
Environmental Health	1,426,537.00	80,267.80	1,112,054.00	78.0%	-	1,112,054.00
H&CC Block Grant	792,453.00	63,551.50	603,860.25	76.2%	-	603,860.25
Medical Services - Autopsies	60,000.00	6,300.00	98,200.00	163.7%	-	98,200.00
Mental Health	528,612.00	-	528,612.00	100.0%	-	528,612.00
Rural Transportation Assist Program	196,095.00	-	12,400.07	6.3%	-	12,400.07
Social Services	19,606,793.00	1,316,831.90	15,774,255.55	80.5%	41,087.38	15,815,342.93
Juvenile Justice Programs	218,745.00	30,302.27	280,561.28	128.3%	-	280,561.28
Veteran Services	58,817.00	3,697.03	46,942.49	79.8%	-	46,942.49
Public Library	3,453,506.00	248,627.61	2,780,554.29	80.5%	177,533.72	2,958,088.01
Recreation	2,464,154.00	134,617.56	1,774,051.15	72.0%	124,301.09	1,898,352.24
Public Education	35,326,181.00	374,848.41	35,326,181.00	100.0%	-	35,326,181.00
Debt Service	22,892,740	7,049,511.33	20,468,090.82	89.4%	-	20,468,090.82
Non-Departmental	2,527,734.00	265,555.29	2,380,715.53	94.2%	-	2,380,715.53
Interfund Transfers	4,166,559.00	427,629.42	4,060,758.62	97.5%	-	4,060,758.62
TOTAL	171,981,183	13,847,604.83	140,123,271.70		1,628,291.07	141,751,562.77
Net Revenues over (under) Exp.	-	(7,117,231.42)	8,543,824.79		(1,628,291.07)	6,915,533.72

HENDERSON COUNTY
FINANCIAL REPORT
MAY 2021

APPROPRIATIONS DETAIL						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOCIAL SERVICES						
Staff Operations	15,097,398	1,021,508.80	12,630,521.85	83.7%	39,358.40	12,669,880.25
Federal & State Programs	4,408,395	285,400.81	3,085,052.07	70.0%	1,728.98	3,086,781.05
General Assistance	101,000	9,922.29	58,681.63	58.1%	-	58,681.63
TOTAL	19,606,793	1,316,831.90	15,774,255.55		41,087.38	15,815,342.93
EDUCATION						
Schools Current/Capital Expense	30,828,000	-	30,828,000.00	100.0%	-	30,828,000.00
Blue Ridge Community College	4,498,181	374,848.41	4,498,181.00	100.0%	-	4,498,181.00
TOTAL	35,326,181	374,848.41	35,326,181.00		-	35,326,181.00
DEBT SERVICE						
Public Schools	12,250,274	5,488,832.95	12,241,695.65	99.9%	-	12,241,695.65
Blue Ridge Community College	2,302,993	684,835.01	2,302,991.68	100.0%	-	2,302,991.68
Henderson County	8,339,473	875,843.37	5,923,403.49	71.0%	-	5,923,403.49
TOTAL	22,892,740	7,049,511.33	20,468,090.82		-	20,468,090.82
INTERFUND TRANSFERS						
Public Transit Fund	275,605	22,967.08	252,637.88	91.7%	-	252,637.88
Capital Projects Fund	1,093,075	16,666.67	1,076,408.37	98.5%	-	1,076,408.37
Capital Reserve Fund	-	5,000.00	5,000.00		-	5,000.00
COVID Fund	311,829	311,829.00	311,829.00	100.0%	-	311,829.00
HCPS MRTS	1,632,050	-	1,632,050.00	100.0%	-	1,632,050.00
BRCC MRTS	800,000	66,666.67	733,333.37	91.7%	-	733,333.37
Solid Waste Fund	54,000	4,500.00	49,500.00	91.7%	-	49,500.00
TOTAL	4,166,559	427,629.42	4,060,758.62		-	4,060,758.62
SPECIAL REVENUE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
FIRE DISTRICTS FUND						
Revenues:	11,266,309	122,949.18	11,459,346.69	101.7%	-	11,459,346.69
Expenditures:	11,266,309	151,201.63	11,339,883.67	100.7%	-	11,339,883.67
Net Revenues over (under) Exp	-	(28,252.45)	119,463.02		-	119,463.02
REVALUATION RESERVE FUND						
Revenues:	1,076,716	89,991.60	1,004,252.55	93.3%	-	1,004,252.55
Expenditures:	1,076,716	49,440.72	682,092.89	63.3%	-	682,092.89
Net Revenues over (under) Exp	-	40,550.88	322,159.66		-	322,159.66
EMERGENCY TELEPHONE SYSTEM (911) FUND						
Revenues:	736,053	57,246.20	575,297.42	78.2%	-	575,297.42
Expenditures:	736,053	53,403.07	399,559.48	54.3%	-	399,559.48
Net Revenues over (under) Exp	-	3,843.13	175,737.94		-	175,737.94
PUBLIC TRANSIT FUND						
Revenues:	1,832,765	22,967.08	574,961.37	31.4%	-	574,961.37
Expenditures:	1,832,765	90,251.06	666,686.54	36.4%	5,184.00	671,870.54
Net Revenues over (under) Exp	-	(67,283.98)	(91,725.17)		(5,184.00)	(96,909.17)

HENDERSON COUNTY
FINANCIAL REPORT
MAY 2021

CAPITAL PROJECTS						
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702)						
Revenues:	26,854,136	17.33	27,750,926.71	103.3%	-	27,750,926.71
Expenditures:	26,854,136	-	25,321,794.76	94.3%	-	25,321,794.76
Net Revenues over (under) Exp	-	17.33	2,429,131.95		-	2,429,131.95
HENDERSONVILLE HIGH SCHOOL PROJECT - 2019 (1903)						
Revenues:	60,442,694	221.81	60,480,743.51	100.1%	-	60,480,743.51
Expenditures:	60,442,694	2,338,754.40	37,987,850.87	62.8%	18,250,559.12	56,238,409.99
Net Revenues over (under) Exp	-	(2,338,532.59)	22,492,892.64		(18,250,559.12)	4,242,333.52
BRCC PATTON BUILDING PROJECT (1904)						
Revenues:	25,000,016	184.15	24,800,519.03	99.2%	-	24,800,519.03
Expenditures:	25,000,016	1,038,484.31	4,079,607.54	16.3%	17,980,325.97	22,059,933.51
Net Revenues over (under) Exp	-	(1,038,300.16)	20,720,911.49		(17,980,325.97)	2,740,585.52

ENTERPRISE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOLID WASTE LANDFILL FUND						
Revenues:	7,839,936	683,333.56	7,174,534.69	91.5%	-	7,174,534.69
Expenditures:	7,839,936	600,600.80	6,835,901.97	87.2%	447,098.12	7,283,000.09
Net Revenues over (under) Exp	-	82,732.76	338,632.72		(447,098.12)	(108,465.40)
JUSTICE ACADEMY SEWER FUND						
Revenues:	60,000	3,867.65	53,633.17	89.4%	-	53,633.17
Expenditures:	60,000	4,831.30	54,889.29	91.5%	1,952.70	56,841.99
Net Revenues over (under) Exp	-	(963.65)	(1,256.12)		(1,952.70)	(3,208.82)

**HENDERSON COUNTY
CASH BALANCE REPORT
MAY 2021**

<u>Fund(s)</u>	05/01/21 Beg. Cash Balance	Debits Revenues	(Credits) Expenditures	05/31/21 Ending Cash Balance
General	\$ 88,264,452.17	\$ 4,697,461.57	\$ (15,265,903.24)	\$ 77,696,010.50
Special Revenue	12,847,425.02	12,010,338.77	(575,195.06)	\$ 24,282,568.73
Capital Projects	1,682,248.05	179,022.82	(3,652,628.96)	\$ (1,791,358.09) *
Enterprise	1,489,451.72	680,617.88	(596,088.79)	\$ 1,573,980.81
HCPS - Maint. and Repair	2,128,480.15	-	-	\$ 2,128,480.15
BRCC - Maint. and Repair	1,411,349.88	66,666.67	-	\$ 1,478,016.55
Trust & Agency	<u>986,403.30</u>	<u>431,751.13</u>	<u>(405,612.52)</u>	\$ 1,012,541.91
Total	<u>\$ 108,809,810.29</u>	<u>\$ 18,065,858.84</u>	<u>\$ (20,495,428.57)</u>	
Total cash available as of 5/31/2021				<u>\$ 106,380,240.56</u>

* - Deficit in Fund due to timing of reimbursement from bond proceeds.