

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** November 17, 2021

**SUBJECT:** County Financial Report/Cash Balance Report – September 2021

**PRESENTER:** Samantha R. Reynolds, Finance Director

**ATTACHMENTS:** Yes

#### **SUMMARY OF REQUEST:**

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

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

- Non-profit contributions – payment of 1<sup>st</sup> quarter Board approved appropriations and timing of membership dues
- County Manager – Timing of leave payout for retiring county manager
- Information Technology – timing of payments for annual subscriptions
- Emergency Management – timing of Board approved purchases
- Site Development – timing of Board approved purchases
- Agri-business – excess operating expenditures to be covered by membership fees
- Non-Departmental – Occupancy tax collections not yet budgeted for FY22.

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 September 2021 Financial Reports as presented.

#### ***Suggested Motion:***

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

HENDERSON COUNTY  
FINANCIAL REPORT  
SEPTEMBER 2021

GENERAL FUND REVENUES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
General Fund	169,218,384.00	19,343,953.04	27,668,691.73	16.4%	-	27,668,691.73
GENERAL FUND EXPENDITURES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
Governing Body	706,021.00	25,881.48	102,604.02	14.5%	152,812.00	255,416.02
Dues/Non-Profit Contributions	466,765.00	34,596.67	162,099.35	34.7%	-	162,099.35
County Manager	494,048.00	17,827.97	150,908.53	30.5%	-	150,908.53
Administrative Services	632,372.00	55,825.99	156,121.68	24.7%	-	156,121.68
Human Resources	1,159,084.00	147,326.99	293,375.51	25.3%	1,580.08	294,955.59
Elections	1,038,319.00	57,349.77	194,729.93	18.8%	10,225.00	204,954.93
Finance	1,083,229.00	86,801.36	247,803.27	22.9%	-	247,803.27
County Assessor	1,961,785.00	145,551.22	361,455.00	18.4%	-	361,455.00
Tax Collector	534,375.00	33,306.71	110,233.22	20.6%	-	110,233.22
Legal	910,391.00	54,196.68	194,816.94	21.4%	-	194,816.94
Register of Deeds	783,211.00	70,388.59	183,015.94	23.4%	4,400.00	187,415.94
Facilities Services	5,203,430.00	341,737.15	939,406.81	18.1%	417,695.47	1,357,102.28
Garage	386,594.00	17,042.52	83,185.51	21.5%	23,163.50	106,349.01
Court Facilities	153,000.00	15,292.30	37,521.85	24.5%	-	37,521.85
Information Technology	4,159,398.00	187,709.71	1,379,962.55	33.2%	579,551.94	1,959,514.49
Sheriff	20,648,494.00	1,349,034.94	4,256,731.62	20.6%	1,344,992.16	5,601,723.78
Detention Center	5,740,924.00	395,813.36	1,256,858.71	21.9%	334,927.03	1,591,785.74
Emergency Management	752,098.00	101,261.58	278,712.91	37.1%	46,690.35	325,403.26
Fire Services	777,147.00	22,297.48	66,818.04	8.6%	-	66,818.04
Building Services	1,225,606.00	84,161.20	240,739.76	19.6%	23,668.97	264,408.73
Wellness Clinic	1,104,829.00	81,955.74	253,414.87	22.9%	109,347.14	362,762.01
Emergency Medical Services	7,568,687.00	562,557.35	1,654,806.14	21.9%	502,791.89	2,157,598.03
Animal Services	745,105.00	50,679.44	156,375.18	21.0%	1,734.34	158,109.52
Rescue Squad	381,360.00	(1,135.39)	95,318.45	25.0%	-	95,318.45
Forestry Services	61,251.00	2,935.68	6,757.74	11.0%	-	6,757.74
Soil & Water Conservation	467,983.00	25,914.44	92,866.55	19.8%	79,840.00	172,706.55
Planning	882,162.00	72,145.75	167,597.19	19.0%	106,472.24	274,069.43
Code Enforcement Services	307,380.00	18,818.98	59,993.73	19.5%	25,848.82	85,842.55
Site Development	257,459.00	41,348.71	75,524.38	29.3%	-	75,524.38
Heritage Museum	100,000.00	8,333.33	24,999.99	25.0%	-	24,999.99
Cooperative Extension	467,726.00	34,073.78	114,461.50	24.5%	1,274.02	115,735.52
Projects Management	263,376.00	19,014.77	56,693.73	21.5%	-	56,693.73
Economic Development	730,825.00	-	101,687.50	13.9%	-	101,687.50
Agri-Business	170,120.00	16,913.51	46,300.49	27.2%	-	46,300.49
Public Health	10,071,863.00	684,725.20	2,008,894.90	19.9%	459,013.42	2,467,908.32
Environmental Health	1,461,425.00	91,190.39	302,841.13	20.7%	33,191.97	336,033.10
H&CC Block Grant	765,989.00	58,994.25	116,841.75	15.3%	-	116,841.75
Medical Services - Autopsies	90,000.00	6,300.00	14,700.00	16.3%	-	14,700.00
Mental Health	528,612.00	-	132,153.00	25.0%	-	132,153.00
Rural Transportation Assist Program	196,095.00	-	-	0.0%	-	-
Social Services	19,869,036.00	1,388,595.03	3,997,679.85	20.1%	32,600.97	4,030,280.82
Juvenile Justice Programs	218,745.00	36,060.00	52,250.00	23.9%	-	52,250.00
Veteran Services	79,978.00	5,310.43	13,800.40	17.3%	-	13,800.40
Public Library	3,559,511.00	260,562.97	818,481.26	23.0%	252,582.37	1,071,063.63
Recreation	2,393,552.00	176,469.88	525,399.14	22.0%	81,984.88	607,384.02
Public Education	36,176,181.00	3,538,481.75	10,615,445.25	29.3%	-	10,615,445.25
Debt Service	20,381,954	2,782,567.73	3,812,804.87	18.7%	-	3,812,804.87
Non-Departmental	579,696.00	347,653.41	780,109.61	134.6%	-	780,109.61
Interfund Transfers	10,521,193.00	894,946.92	2,644,840.76	25.1%	-	2,644,840.76
<b>TOTAL</b>	<b>169,218,384</b>	<b>14,448,817.72</b>	<b>39,440,140.51</b>	<b>23.3%</b>	<b>4,626,388.56</b>	<b>44,066,529.07</b>
<b>Net Revenues over (under) Exp.</b>	<b>-</b>	<b>4,895,135.32</b>	<b>(11,771,448.78)</b>		<b>(4,626,388.56)</b>	<b>(16,397,837.34)</b>

HENDERSON COUNTY  
FINANCIAL REPORT  
SEPTEMBER 2021

APPROPRIATIONS DETAIL						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>SOCIAL SERVICES</b>						
Staff Operations	15,657,150	1,000,883.56	3,203,368.35	20.5%	32,600.97	3,235,969.32
Federal & State Programs	4,110,886	382,194.98	778,707.52	18.9%	-	778,707.52
General Assistance	101,000	5,516.49	15,603.98	15.4%	-	15,603.98
<b>TOTAL</b>	<b>19,869,036</b>	<b>1,388,595.03</b>	<b>3,997,679.85</b>		<b>32,600.97</b>	<b>4,030,280.82</b>
<b>EDUCATION</b>						
Schools Current/Capital Expense	31,428,000	3,142,800.00	9,428,400.00	30.0%	-	9,428,400.00
Blue Ridge Community College	4,748,181	395,681.75	1,187,045.25	25.0%	-	1,187,045.25
<b>TOTAL</b>	<b>36,176,181</b>	<b>3,538,481.75</b>	<b>10,615,445.25</b>		<b>-</b>	<b>10,615,445.25</b>
<b>DEBT SERVICE</b>						
Public Schools	11,275,450	307,875.00	1,331,553.74	11.8%	-	1,331,553.74
Blue Ridge Community College	3,440,461	509,206.78	509,206.78	14.8%	-	509,206.78
Henderson County	5,666,043	1,965,485.95	1,972,044.35	34.8%	-	1,972,044.35
<b>TOTAL</b>	<b>20,381,954</b>	<b>2,782,567.73</b>	<b>3,812,804.87</b>		<b>-</b>	<b>3,812,804.87</b>
<b>INTERFUND TRANSFERS</b>						
Public Transit Fund	280,515	23,376.25	70,128.75	25.0%	-	70,128.75
Capital Projects Fund	350,000	29,166.67	87,500.01	25.0%	-	87,500.01
Capital Reserve Fund	1,644,808	137,067.33	411,201.99	25.0%	-	411,201.99
E911 Fund	1,830	-	-	0.0%	-	-
Fire District Funds	20,000	20,000.00	20,000.00	100.0%	-	20,000.00
HCPS MRTS	4,934,424	411,202.00	1,233,606.00	25.0%	-	1,233,606.00
BRCC MRTS	3,289,616	274,134.67	822,404.01	25.0%	-	822,404.01
<b>TOTAL</b>	<b>10,521,193</b>	<b>894,946.92</b>	<b>2,644,840.76</b>		<b>-</b>	<b>2,644,840.76</b>
SPECIAL REVENUE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>FIRE DISTRICTS FUND</b>						
Revenues:	11,783,241	1,977,619.21	2,386,149.52	20.3%	-	2,386,149.52
Expenditures:	11,783,241	326,378.91	385,344.58	3.3%	-	385,344.58
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>1,651,240.30</b>	<b>2,000,804.94</b>		<b>-</b>	<b>2,000,804.94</b>
<b>REVALUATION RESERVE FUND</b>						
Revenues:	1,145,980	96,017.38	288,143.67	25.1%	-	288,143.67
Expenditures:	1,145,980	81,125.43	210,077.44	18.3%	130,944.86	341,022.30
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>14,891.95</b>	<b>78,066.23</b>		<b>(130,944.86)</b>	<b>(52,878.63)</b>
<b>EMERGENCY TELEPHONE SYSTEM (911) FUND</b>						
Revenues:	722,256	60,205.46	120,603.84	16.7%	-	120,603.84
Expenditures:	722,256	30,789.64	91,608.28	12.7%	-	91,608.28
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>29,415.82</b>	<b>28,995.56</b>		<b>-</b>	<b>28,995.56</b>
<b>PUBLIC TRANSIT FUND</b>						
Revenues:	1,127,015	32,386.00	674,189.47	59.8%	-	674,189.47
Expenditures:	1,127,015	69,731.92	136,542.29	12.1%	35,137.00	171,679.29
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(37,345.92)</b>	<b>537,647.18</b>		<b>(35,137.00)</b>	<b>502,510.18</b>
<b>MISC. OTHER GOVERNMENTAL ACTIVITIES</b>						
Revenues:	1,193,856	577,760.21	677,345.68	56.7%	-	677,345.68
Expenditures:	1,193,856	53,304.63	149,128.03	12.5%	-	149,128.03
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>524,455.58</b>	<b>528,217.65</b>		<b>-</b>	<b>528,217.65</b>

HENDERSON COUNTY  
FINANCIAL REPORT  
SEPTEMBER 2021

CAPITAL PROJECTS						
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702)</b>						
Revenues:	26,854,136	17.46	27,755,463.74	103.4%	-	27,755,463.74
Expenditures:	26,854,136	-	25,331,294.76	94.3%	-	25,331,294.76
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>17.46</b>	<b>2,424,168.98</b>		<b>-</b>	<b>2,424,168.98</b>
<b>HENDERSONVILLE HIGH SCHOOL PROJECT - 2019 (1903)</b>						
Revenues:	60,442,694	192.09	60,914,014.11	100.8%	-	60,914,014.11
Expenditures:	60,442,694	1,444,215.69	42,860,113.32	70.9%	14,516,582.04	57,376,695.36
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(1,444,023.60)</b>	<b>18,053,900.79</b>		<b>(14,516,582.04)</b>	<b>3,537,318.75</b>
<b>BRCC PATTON BUILDING PROJECT (1904)</b>						
Revenues:	24,800,016	164.84	24,855,214.12	100.2%	-	24,855,214.12
Expenditures:	24,800,016	1,133,993.44	10,720,922.31	43.2%	13,195,590.83	23,916,513.14
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(1,133,828.60)</b>	<b>14,134,291.81</b>		<b>(13,195,590.83)</b>	<b>938,700.98</b>
ENTERPRISE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>SOLID WASTE LANDFILL FUND</b>						
Revenues:	7,987,129	700,783.05	2,263,824.82	28.3%	-	2,263,824.82
Expenditures:	7,987,129	616,467.00	1,392,188.84	17.4%	4,251,425.70	5,643,614.54
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>84,316.05</b>	<b>871,635.98</b>		<b>(4,251,425.70)</b>	<b>(3,379,789.72)</b>
<b>JUSTICE ACADEMY SEWER FUND</b>						
Revenues:	70,881	3,965.43	11,946.47	16.9%	-	11,946.47
Expenditures:	70,881	16,335.14	20,133.69	28.4%	8,693.00	28,826.69
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(12,369.71)</b>	<b>(8,187.22)</b>		<b>(8,693.00)</b>	<b>(16,880.22)</b>

**HENDERSON COUNTY  
CASH BALANCE REPORT  
SEPTEMBER 2021**

<b><u>Fund(s)</u></b>	<b>08/31/21 Beg. Cash Balance</b>	<b>Debits <u>Revenues</u></b>	<b>(Credits) <u>Expenditures</u></b>	<b>09/30/21 Ending Cash Balance</b>
General	\$ 66,708,581.29	\$ 26,020,368.24	\$ (17,938,885.68)	\$ 74,790,063.85
Special Revenue	25,780,584.19	2,880,794.18	(614,133.25)	\$ 28,047,245.12
Capital Projects	1,366,855.26	566,439.78	(2,985,724.28)	\$ (1,052,429.24) *
Enterprise	1,878,723.67	918,700.68	(861,231.27)	\$ 1,936,193.08
HCPS - Maint. and Repair	2,392,073.91	411,202.00	-	\$ 2,803,275.91
BRCC - Maint. and Repair	1,751,259.18	123,193.00	-	\$ 1,874,452.18
Custodial	<u>900,528.80</u>	<u>2,084,876.14</u>	<u>(505,644.95)</u>	\$ 2,479,759.99
Total	<u>\$ 100,778,606.30</u>	<u>\$ 33,005,574.02</u>	<u>\$ (22,905,619.43)</u>	
<b>Total cash available as of 9/30/2021</b>				<b><u>\$ 110,878,560.89</u></b>

\* - Deficit due to timing of reimbursements processed for projects funded with debt proceeds.