

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: October 2, 2017
SUBJECT: Financial Reports – August 2017
PRESENTER: J. Carey McLelland, Finance Director
ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached for the Board's review and approval are the August 2017 County Financial Report and Cash Balance Report.

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

Non-Profit Contributions – payment of 1st quarter Board approved non-profit contributions to agencies
Garage – purchase/encumbrance of two new fleet replacement vehicles approved in the budget
Information Technology – payment of annual software/hardware support maintenance contracts
EMS – purchase/encumbrance of three new replacement ambulances approved in the budget
Mental Health – 1st quarter Maintenance of Effort (MOE) funding payment to Vaya Health

The YTD deficit in the Revaluation Reserve Fund is due to the purchase/encumbrance of two new replacement vehicles approved in the budget.

The YTD deficit in the Edneyville Elementary School, the Hendersonville High School and the Law Enforcement Training Center (LETC) Projects is due to the payment of architect fees for these projects from appropriated fund balance in the Capital Projects Funds that will be reimbursed from future financings.

The YTD deficits in the Recreation Parks Improvements Projects and the Artificial Turf Field Projects is due to these projects being paid from appropriated fund balance in the Capital Projects Fund primarily from proceeds received from the sale of the Bent Creek property as approved in the prior year's budget.

The YTD deficit in the Cane Creek Water & Sewer District Fund is due to final sewer capital project expenditure payments in August on the Mill Pond Creek Sewer Project, which has been completed. Fund Balance in the Cane Creek Fund was appropriated in the approved budget to cover these capital project expenditures.

BOARD ACTION REQUESTED:

Request that the Board consider approving the County's August 2017 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the August 2017 County Financial Report and Cash Balance Report as presented.

HENDERSON COUNTY FINANCIAL REPORT
August 31, 2017

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2018</u>
GENERAL FUND				
REVENUES				
Total Revenues	\$ 14,753,609	\$ 19,499,008	\$ 136,740,692	14.3%
EXPENDITURES				
Governing Body	21,591	43,074	377,403	11.4%
Dues/Non-Profit Contributions	4,108	121,289	492,870	24.6%
County Manager	20,003	52,482	505,101	10.4%
Administrative Services	33,451	66,128	468,281	14.1%
Human Resources	57,314	110,542	694,485	15.9%
Elections	36,173	70,933	900,221	7.9%
Finance	90,713	157,499	905,986	17.4%
County Assessor	136,375	221,112	1,820,861	12.1%
Tax Collector	35,685	69,613	481,896	14.4%
Legal	54,803	130,199	783,062	16.6%
Register of Deeds	57,424	91,101	761,449	12.0%
Facilities Services	242,260	429,915	3,571,399	12.0%
Garage	64,345	129,231	425,440	30.4%
Court Facilities	13,190	20,974	190,000	11.0%
Information Technology	268,390	701,352	3,080,814	22.8%
Sheriff	1,081,940	2,241,090	15,344,850	14.6%
Detention Center	334,283	739,725	4,768,000	15.5%
Emergency Management	27,497	51,153	421,725	12.1%
Fire Services	34,473	49,703	628,176	7.9%
Building Services	71,031	129,176	1,037,447	12.5%
Wellness Clinic	42,976	87,775	586,810	15.0%
Emergency Medical Services	438,813	1,337,696	6,436,692	20.8%
Animal Services	40,115	80,424	656,446	12.3%
Rescue Squad	1,030	3,000	281,360	1.1%
Forestry Services	5,058	5,058	75,446	6.7%
Soil & Water Conservation	26,017	52,125	335,756	15.5%
Planning	42,620	96,187	616,279	15.6%
Code Enforcement Services	18,095	39,314	287,546	13.7%
Heritage Museum	8,333	16,667	100,000	16.7%
Cooperative Extension	27,948	58,164	398,153	14.6%
Projects Management	18,371	36,004	248,802	14.5%
Economic Development	-	175,000	1,772,120	9.9%
Agri-Business	13,378	24,451	146,211	16.7%
Public Health	504,725	1,014,721	7,173,073	14.1%
Environmental Health	86,550	172,067	1,235,642	13.9%
H&CC Block Grant	46,979	46,979	733,648	6.4%
Medical Services - Autopsies	7,250	7,250	60,000	12.1%
Mental Health	-	132,153	528,612	25.0%
Rural Transportation Assist Program	-	-	196,095	0.0%
Social Services	1,231,322	2,395,014	20,328,926	11.8%
Juvenile Justice Programs	18,669	18,669	218,745	8.5%
Veteran Services	3,289	6,311	44,987	14.0%
Public Library	244,793	450,331	2,991,223	15.1%
Recreation	106,406	245,413	1,800,458	13.6%
Public Education	3,496,277	6,066,634	31,844,273	19.1%
Debt Service	654	654	16,633,735	0.0%
Non-Departmental	-	-	260,000	0.0%
Interfund Transfers	257,516	515,031	3,090,188	16.7%
Total Expenditures	9,372,233	18,709,383	\$ 136,740,692	13.7%
Net Revenues over (under) Expenditures	\$ 5,381,376	\$ 789,625		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2018</u>
<u>APPROPRIATIONS DETAIL</u>				
<i>SOCIAL SERVICES</i>				
Staff Operations	\$ 983,312	\$ 1,929,239	\$ 14,401,734	13.4%
Federal & State Programs	242,120	454,323	5,827,192	7.8%
General Assistance	5,890	11,452	100,000	11.5%
Total Expenditures	<u>\$ 1,231,322</u>	<u>\$ 2,395,014</u>	<u>\$ 20,328,926</u>	11.8%
<i>EDUCATION</i>				
Schools Current/Capital Expense	\$ 3,185,338	\$ 5,444,755	\$ 28,113,000	19.4%
Blue Ridge Community College	310,939	621,879	3,731,273	16.7%
Total Expenditures	<u>\$ 3,496,277</u>	<u>\$ 6,066,634</u>	<u>\$ 31,844,273</u>	19.1%
<i>DEBT SERVICE</i>				
Public Schools	\$ 631	\$ 631	\$ 7,277,261	0.0%
Blue Ridge Community College	-	-	1,988,672	0.0%
Henderson County	23	23	7,367,802	0.0%
Total Expenditures	<u>\$ 654</u>	<u>\$ 654</u>	<u>\$ 16,633,735</u>	0.0%
<i>INTERFUND TRANSFERS</i>				
Capital Reserve Fund	\$ 6,250	\$ 12,500	\$ 75,000	16.7%
Public Transit Fund	18,462	36,923	221,539	16.7%
Capital Projects Fund	19,167	38,333	230,000	16.7%
Debt Service Fund	209,137	418,275	2,509,649	16.7%
Solid Waste Fund	4,500	9,000	54,000	16.7%
Total Expenditures	<u>\$ 257,516</u>	<u>\$ 515,031</u>	<u>\$ 3,090,188</u>	16.7%

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2018</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>CAPITAL RESERVE FUND</i>				
Revenues:	\$ 6,250	\$ 12,500	\$ 75,000	16.7%
Expenditures:	6,250	12,500	\$ 75,000	16.7%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	\$ 1,151,871	\$ 1,193,949	\$ 8,871,955	13.5%
Expenditures:	2,465	56,997	\$ 8,871,955	0.6%
Net Revenues over (under) Expenditures	<u>\$ 1,149,406</u>	<u>\$ 1,136,952</u>		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	\$ 96,151	\$ 192,658	\$ 1,151,906	16.7%
Expenditures:	57,745	234,773	\$ 1,151,906	20.4%
Net Revenues over (under) Expenditures	<u>\$ 38,406</u>	<u>\$ (42,115)</u>		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	\$ 8,412	\$ 60,145	\$ 773,849	7.8%
Expenditures:	37,536	39,736	\$ 773,849	5.1%
Net Revenues over (under) Expenditures	<u>\$ (29,124)</u>	<u>\$ 20,409</u>		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	\$ 21,757	\$ 181,065	\$ 977,553	18.5%
Expenditures:	4,324	4,324	\$ 977,553	0.4%
Net Revenues over (under) Expenditures	<u>\$ 17,433</u>	<u>\$ 176,741</u>		
<i>DEBT SERVICE RESERVE FUND</i>				
Revenues:	\$ 209,137	\$ 418,275	\$ 2,509,649	16.7%
Expenditures:	-	-	\$ 2,509,649	0.0%
Net Revenues over (under) Expenditures	<u>\$ 209,137</u>	<u>\$ 418,275</u>		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2018</u>
<u>CAPITAL PROJECT FUNDS</u>				
<i>EMERGENCY COMMUNICATIONS UPGRADE PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 1,956,265	\$ 1,961,870	99.7%
Expenditures:	<u>2,170</u>	<u>1,629,059</u>	\$ 1,961,870	83.0%
Net Revenues over (under) Expenditures	<u>\$ (2,170)</u>	<u>\$ 327,206</u>		
<i>EMERGENCY SERVICES HEADQUARTERS PROJECT (Project to Date)</i>				
Revenues:	\$ 13,840,670	\$ 13,840,670	\$ 13,840,670	100.0%
Expenditures:	<u>238,896</u>	<u>1,058,405</u>	\$ 13,840,670	7.6%
Net Revenues over (under) Expenditures	<u>\$ 13,601,774</u>	<u>\$ 12,782,265</u>		
<i>INNOVATIVE HIGH SCHOOL PROJECT (Project to Date)</i>				
Revenues:	\$ 3,928	\$ 15,978,938	\$ 15,927,942	100.3%
Expenditures:	<u>1,268,613</u>	<u>10,527,673</u>	\$ 15,927,942	66.1%
Net Revenues over (under) Expenditures	<u>\$ (1,264,685)</u>	<u>\$ 5,451,265</u>		
<i>EDNEYVILLE ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ -	\$ 1,257,000	0.0%
Expenditures:	<u>141</u>	<u>197,471</u>	\$ 1,257,000	15.7%
Net Revenues over (under) Expenditures	<u>\$ (141)</u>	<u>\$ (197,471)</u>		
<i>HENDERSONVILLE HIGH SCHOOL PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ -	\$ 1,300,000	0.0%
Expenditures:	<u>-</u>	<u>1,202,010</u>	\$ 1,300,000	92.5%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ (1,202,010)</u>		
<i>LAW ENFORCEMENT TRAINING CENTER PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ -	\$ 1,300,000	0.0%
Expenditures:	<u>-</u>	<u>335,861</u>	\$ 1,300,000	25.8%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ (335,861)</u>		
<i>RECREATION PARKS IMPROVEMENTS (Project to Date)</i>				
Revenues:	\$ -	\$ -	\$ 570,000	0.0%
Expenditures:	<u>-</u>	<u>384,761</u>	\$ 570,000	67.5%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ (384,761)</u>		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2018</u>
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CAPITAL PROJECT FUNDS

ARTIFICIAL TURF FIELD PROJECTS (Project to Date)

Revenues:	\$ -	\$ -	\$ 2,750,000	0.0%
Expenditures:	<u>-</u>	<u>675,734</u>	\$ 2,750,000	24.6%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ (675,734)</u>		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2018</u>
<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	\$ 601,545	\$ 1,225,713	\$ 6,164,481	19.9%
Expenditures:	<u>565,211</u>	<u>808,207</u>	\$ 6,164,481	13.1%
Net Revenues over (under) Expenditures	<u>\$ 36,334</u>	<u>\$ 417,506</u>		
<i>CANE CREEK WATER & SEWER DISTRICT FUND</i>				
Revenues:	\$ 99,106	\$ 250,379	\$ 2,195,462	11.4%
Expenditures:	<u>314,590</u>	<u>363,677</u>	\$ 2,195,462	16.6%
Net Revenues over (under) Expenditures	<u>\$ (215,484)</u>	<u>\$ (113,298)</u>		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	\$ 3,847	\$ 5,167	\$ 41,348	12.5%
Expenditures:	<u>2,711</u>	<u>3,703</u>	\$ 41,348	9.0%
Net Revenues over (under) Expenditures	<u>\$ 1,136</u>	<u>\$ 1,464</u>		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 08/31/2017**

<u>Fund(s)</u>	<u>08/01/17 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>08/31/17 Ending Cash Balance</u>
General	\$ 41,954,540.73	\$ 13,978,744.56	\$ (9,592,710.07)	\$ 46,340,575.22
Special Revenue	6,800,970.85	1,733,094.95	(1,935,788.15)	6,598,277.65
Capital Projects	8,480,347.13	212,990.51	(618,959.41)	8,074,378.23
Enterprise	4,030,187.14	965,950.72	(413,083.77)	4,583,054.09
Trust & Agency	<u>655,634.72</u>	<u>289,701.92</u>	<u>(286,521.04)</u>	<u>658,815.60</u>
Total	<u>\$ 61,921,680.57</u>	<u>\$ 17,180,482.66</u>	<u>\$ (12,847,062.44)</u>	
Total cash available as of 08/31/17				<u>\$ 66,255,100.79</u>