

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: October 17, 2018
SUBJECT: Financial Reports – August 2018
PRESENTER: Samantha R. Reynolds, Finance Director
ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached for the Board's review and approval are the August 2018 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 2nd quarter Board approved non-profit contributions
- Garage – encumbrances for Board approved capital purchases, fuel costs to be allocated
- IT – annual software/hardware support maintenance contracts, Board approved purchases
- Detention Center – encumbrance for annual correctional health services agreement
- Rescue Squad – payment of 2nd quarter Board approved contribution
- Mental Health – 2nd quarter Maintenance of Effort (MOE) funding payment to Vaya Health
- Non-departmental – Insurance premiums paid to be allocated to departments

The YTD deficits in the Recreation Parks Improvements is due to the project (and others) 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.

BOARD ACTION REQUESTED:

Request that the Board consider approving the County's August 2018 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the August 2018 County Financial Report and Cash Balance Report as presented.

**HENDERSON COUNTY FINANCIAL REPORT
AUGUST 31, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2018</u>
GENERAL FUND				
REVENUES				
Total Revenues	\$ 15,192,704	\$ 21,283,328	\$ 142,223,087	15.0%
EXPENDITURES				
Governing Body	23,001	57,139	428,941	13.3%
Dues/Non-Profit Contributions	18,672	97,703	475,898	20.5%
County Manager	19,879	51,398	515,161	10.0%
Adminstrative Services	32,513	64,351	496,299	13.0%
Human Resources	51,888	112,312	786,256	14.3%
Elections	37,880	75,835	928,550	8.2%
Finance	73,186	141,090	907,773	15.5%
County Assessor	150,405	268,969	1,841,918	14.6%
Tax Collector	31,251	65,181	496,849	13.1%
Legal	61,023	129,192	803,391	16.1%
Register of Deeds	40,274	87,605	513,751	17.1%
Facilities Services	305,566	822,731	4,744,604	17.3%
Garage	48,720	121,463	437,248	27.8%
Court Facilities	15,255	24,524	190,000	12.9%
Information Technology	176,215	748,001	3,289,054	22.7%
Sheriff	1,211,924	3,197,855	17,831,873	17.9%
Detention Center	377,672	982,437	4,862,293	20.2%
Emergency Management	16,632	39,070	336,146	11.6%
Fire Services	29,004	72,039	734,895	9.8%
Building Services	75,500	175,504	1,081,559	16.2%
Wellness Clinic	60,201	159,203	992,283	16.0%
Emergency Medical Services	444,039	1,003,942	6,622,513	15.2%
Animal Services	41,523	83,249	680,107	12.2%
Rescue Squad	4,316	73,905	281,360	26.3%
Forestry Services	2,039	2,039	58,298	3.5%
Soil & Water Conservation	24,439	56,013	362,044	15.5%
Planning	41,519	95,372	652,265	14.6%
Code Enforcement Services	18,762	57,945	317,419	18.3%
Heritage Museum	8,417	16,667	100,000	16.7%
Cooperative Extension	26,844	57,220	427,681	13.4%
Projects Management	25,490	49,672	337,936	14.7%
Economic Development	-	-	1,370,326	0.0%
Agri-Business	13,561	25,482	151,601	16.8%
Public Health	495,653	1,032,739	7,591,435	13.6%
Environmental Health	89,634	176,932	1,268,100	14.0%
H&CC Block Grant	119,176	119,176	730,974	16.3%
Medical Services - Autopsies	2,200	4,400	60,000	7.3%
Mental Health	-	132,153	528,612	25.0%
Rural Transportation Assist Program	11,762	11,762	196,095	6.0%
Social Services	1,228,915	2,319,475	18,360,515	12.6%
Juvenile Justice Programs	33,598	33,598	218,745	15.4%
Veteran Services	3,185	6,346	46,495	13.6%
Public Library	247,891	482,680	3,159,501	15.3%
Recreation	111,826	268,448	1,965,035	13.7%
Public Education	3,287,489	6,574,979	33,584,273	19.6%
Debt Service	718	718	17,378,579	0.0%
Non-Departmental	186,317	186,317	260,000	71.7%
Interfund Transfers	234,870	469,739	2,818,436	16.7%
Total Expenditures	9,560,844	20,834,570	\$ 142,223,087	14.6%
Net Revenues over (under) Expenditures	\$ 5,631,860	\$ 448,758		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2018</u>
<u>APPROPRIATIONS DETAIL</u>				
<i>SOCIAL SERVICES</i>				
Staff Operations	\$ 1,002,264	\$ 1,921,469	\$ 13,974,422	13.7%
Federal & State Programs	222,426	389,973	4,286,093	9.1%
General Assistance	4,225	8,033	100,000	8.0%
Total Expenditures	<u>\$ 1,228,915</u>	<u>\$ 2,319,475</u>	<u>\$ 18,360,515</u>	<u>12.6%</u>
<i>EDUCATION</i>				
Schools Current/Capital Expense	\$ 2,932,800	\$ 5,865,600	\$ 29,328,000	20.0%
Blue Ridge Community College	354,689	709,379	4,256,273	16.7%
Total Expenditures	<u>\$ 3,287,489</u>	<u>\$ 6,574,979</u>	<u>\$ 33,584,273</u>	<u>19.6%</u>
<i>DEBT SERVICE</i>				
Public Schools	\$ 693	\$ 693	\$ 9,072,074	0.0%
Blue Ridge Community College	-	-	1,937,210	0.0%
Henderson County	25	25	6,369,295	0.0%
Total Expenditures	<u>\$ 718</u>	<u>\$ 718</u>	<u>\$ 17,378,579</u>	<u>0.0%</u>
<i>INTERFUND TRANSFERS</i>				
Capital Reserve Fund	\$ 192,083	\$ 384,167	\$ 2,305,001	16.7%
Public Transit Fund	19,120	38,239	229,435	16.7%
Capital Projects Fund	19,167	38,333	230,000	16.7%
Solid Waste Fund	4,500	9,000	54,000	16.7%
Total Expenditures	<u>\$ 234,870</u>	<u>\$ 469,739</u>	<u>\$ 2,818,436</u>	<u>16.7%</u>

	<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:	\$ 192,083	\$ 384,167	\$ 2,305,001	16.7%
Expenditures:	<u>6,250</u>	<u>12,500</u>	\$ 2,305,001	0.5%
Net Revenues over (under) Expenditures	<u>\$ 185,833</u>	<u>\$ 371,667</u>		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	\$ 1,250,183	\$ 1,411,200	\$ 9,295,422	15.2%
Expenditures:	<u>2,650</u>	<u>5,337</u>	\$ 9,295,422	0.1%
Net Revenues over (under) Expenditures	<u>\$ 1,247,533</u>	<u>\$ 1,405,863</u>		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	\$ 102,246	\$ 203,670	\$ 1,210,339	16.8%
Expenditures:	<u>67,195</u>	<u>167,374</u>	\$ 1,210,339	13.8%
Net Revenues over (under) Expenditures	<u>\$ 35,051</u>	<u>\$ 36,296</u>		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	\$ 59,554	\$ 119,675	\$ 712,587	16.8%
Expenditures:	<u>35,072</u>	<u>51,146</u>	\$ 712,587	7.2%
Net Revenues over (under) Expenditures	<u>\$ 24,482</u>	<u>\$ 68,529</u>		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	\$ 21,533	\$ 200,372	\$ 1,010,176	19.8%
Expenditures:	<u>1,590</u>	<u>1,590</u>	\$ 1,010,176	0.2%
Net Revenues over (under) Expenditures	<u>\$ 19,943</u>	<u>\$ 198,782</u>		

	<u>CURRENT MONTH</u>	<u>PROJECT TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2018</u>
<u>CAPITAL PROJECT FUNDS</u>				
<i>EMERGENCY SERVICES HEADQUARTERS PROJECT (Project to Date)</i>				
Revenues:	\$ 7,536	\$ 14,115,446	\$ 13,840,670	102.0%
Expenditures:	<u>633,378</u>	<u>10,706,205</u>	\$ 13,840,670	77.4%
Net Revenues over (under) Expenditures	<u>\$ (625,842)</u>	<u>\$ 3,409,241</u>		
<i>EDNEYVILLE ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	\$ 26,804,136	\$ 26,804,136	\$ 26,854,136	99.8%
Expenditures:	<u>1,025,580</u>	<u>2,333,303</u>	\$ 26,854,136	8.7%
Net Revenues over (under) Expenditures	<u>\$ 25,778,556</u>	<u>\$ 24,470,833</u>		
<i>RECREATION PARKS IMPROVEMENTS (Project to Date)</i>				
Revenues:	\$ -	\$ 1,091	\$ 570,000	0.2%
Expenditures:	<u>-</u>	<u>400,501</u>	\$ 570,000	70.3%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ (399,410)</u>		
<i>MAIN LIBRARY RENOVATION (Project to Date)</i>				
Revenues:	\$ -	\$ 100,000	\$ 100,000	100.0%
Expenditures:	<u>-</u>	<u>12,110</u>	\$ 100,000	12.1%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ 87,890</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:	\$ 953,808	\$ 1,594,809	\$ 6,448,102	24.7%
Expenditures:	<u>214,076</u>	<u>434,329</u>	\$ 6,448,102	6.7%
Net Revenues over (under) Expenditures	<u>\$ 739,732</u>	<u>\$ 1,160,480</u>		
<i>CANE CREEK WATER & SEWER DISTRICT FUND</i>				
Revenues:	\$ 90,094	\$ 242,922	\$ 2,915,836	8.3%
Expenditures:	<u>70,981</u>	<u>224,326</u>	\$ 2,915,836	7.7%
Net Revenues over (under) Expenditures	<u>\$ 19,113</u>	<u>\$ 18,596</u>		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	\$ 1,531	\$ 2,193	\$ 42,224	5.2%
Expenditures:	<u>855</u>	<u>3,348</u>	\$ 42,224	7.9%
Net Revenues over (under) Expenditures	<u>\$ 676</u>	<u>\$ (1,155)</u>		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 08/31/2018**

<u>Fund(s)</u>	<u>08/01/18 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>08/31/18 Ending Cash Balance</u>
General	\$ 48,507,755.86	\$ 16,622,574.66	\$ (11,220,032.88)	\$ 53,910,297.64
Special Revenue	12,380,260.71	1,896,142.13	(402,862.64)	\$ 13,873,540.20
Capital Projects	915,695.08	29,125,757.86	(28,358,681.09)	\$ 1,682,771.85
Enterprise	3,694,288.68	1,227,677.17	(516,468.87)	\$ 4,405,496.98
Trust & Agency	<u>956,764.12</u>	<u>295,930.09</u>	<u>(309,740.56)</u>	\$ 942,953.65
Total	<u>\$ 66,454,764.45</u>	<u>\$ 49,168,081.91</u>	<u>\$ (40,807,786.04)</u>	
Total cash available as of 08/31/2018				<u>\$ 74,815,060.32</u>