

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: November 5, 2018
SUBJECT: Financial Reports – September 2018
PRESENTER: Samantha R. Reynolds, Finance Director
ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached for the Board's review and approval are the September 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 September:

- Garage – encumbrances for Board approved capital purchases, fuel costs to be allocated
- Rescue Squad – payment of 2nd quarter Board approved contribution
- Public Education – payment 3 of 10 of annual appropriation made to the public school system

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.

The YTD deficit in the Justice Academy Sewer Fund is due to the timing of billing and receipt of payment for services for September.

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

**HENDERSON COUNTY FINANCIAL REPORT
SEPTEMBER 30, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>% USED FY2018</u>
GENERAL FUND				
REVENUES				
Total Revenues	\$ 9,071,978	\$ 30,355,306	\$ 142,223,087	21.3%
EXPENDITURES				
Governing Body	36,649	93,788	428,941	21.9%
Dues/Non-Profit Contributions	10,854	108,557	475,898	22.8%
County Manager	21,841	73,240	515,161	14.2%
Adminstrative Services	30,006	94,357	496,299	19.0%
Human Resources	66,609	178,921	786,256	22.8%
Elections	41,719	113,659	928,550	12.2%
Finance	67,852	208,942	907,773	23.0%
County Assessor	114,673	384,278	1,841,918	20.9%
Tax Collector	31,711	96,891	496,849	19.5%
Legal	61,526	190,717	803,391	23.7%
Register of Deeds	34,882	122,488	513,751	23.8%
Facilities Services	245,192	1,103,114	4,744,604	23.2%
Garage	29,380	150,843	437,248	34.5%
Court Facilities	13,672	45,793	190,000	24.1%
Information Technology	175,168	865,160	3,289,054	26.3%
Sheriff	1,255,368	4,444,764	17,831,873	24.9%
Detention Center	367,099	1,335,562	4,862,293	27.5%
Emergency Management	25,989	65,811	336,146	19.6%
Fire Services	24,458	95,782	734,895	13.0%
Building Services	74,545	243,682	1,081,559	22.5%
Wellness Clinic	74,940	230,055	992,283	23.2%
Emergency Medical Services	535,963	1,495,515	6,622,513	22.6%
Animal Services	55,554	136,742	680,107	20.1%
Rescue Squad	70,641	144,546	281,360	51.4%
Forestry Services	2,887	4,926	58,298	8.4%
Soil & Water Conservation	25,882	81,896	362,044	22.6%
Planning	37,521	132,893	652,265	20.4%
Code Enforcement Services	20,098	78,043	317,419	24.6%
Heritage Museum	8,333	25,000	100,000	25.0%
Cooperative Extension	47,604	104,824	427,681	24.5%
Projects Management	26,421	76,093	337,936	22.5%
Economic Development	-	-	1,370,326	0.0%
Agri-Business	14,476	39,958	151,601	26.4%
Public Health	529,329	1,755,658	7,591,435	23.1%
Environmental Health	96,997	273,929	1,268,100	21.6%
H&CC Block Grant	-	119,176	730,974	16.3%
Medical Services - Autopsies	12,950	17,350	60,000	28.9%
Mental Health	-	132,153	528,612	25.0%
Rural Transportation Assist Program	-	11,762	196,095	6.0%
Social Services	1,238,726	3,557,696	18,360,515	19.4%
Juvenile Justice Programs	18,377	51,975	218,745	23.8%
Veteran Services	4,789	11,134	46,495	23.9%
Public Library	270,240	748,391	3,159,501	23.7%
Recreation	162,712	414,804	1,965,035	21.1%
Public Education	3,402,589	9,977,568	33,584,273	29.7%
Debt Service	3,833,402	3,834,121	17,378,579	22.1%
Non-Departmental	(130,055)	56,262	260,000	21.6%
Interfund Transfers	234,870	704,609	2,818,436	25.0%
Total Expenditures	13,324,439	34,233,428	\$ 142,223,087	24.1%
Net Revenues over (under) Expenditures	\$ (4,252,461)	\$ (3,878,122)		

	<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	\$ 1,026,828	\$ 2,947,792	\$ 13,974,422	21.1%
Federal & State Programs	203,361	593,334	4,286,093	13.8%
General Assistance	8,537	16,570	100,000	16.6%
Total Expenditures	<u>\$ 1,238,726</u>	<u>\$ 3,557,696</u>	<u>\$ 18,360,515</u>	<u>19.4%</u>
<i>EDUCATION</i>				
Schools Current/Capital Expense	\$ 3,047,900	\$ 8,913,500	\$ 29,328,000	30.4%
Blue Ridge Community College	354,689	1,064,068	4,256,273	25.0%
Total Expenditures	<u>\$ 3,402,589</u>	<u>\$ 9,977,568</u>	<u>\$ 33,584,273</u>	<u>29.7%</u>
<i>DEBT SERVICE</i>				
Public Schools	\$ 1,397,751	\$ 1,398,445	\$ 9,072,074	15.4%
Blue Ridge Community College	480,050	480,050	1,937,210	24.8%
Henderson County	1,955,601	1,955,626	6,369,295	30.7%
Total Expenditures	<u>\$ 3,833,402</u>	<u>\$ 3,834,121</u>	<u>\$ 17,378,579</u>	<u>22.1%</u>
<i>INTERFUND TRANSFERS</i>				
Capital Reserve Fund	\$ 192,083	\$ 576,250	\$ 2,305,001	25.0%
Public Transit Fund	19,120	57,359	229,435	25.0%
Capital Projects Fund	19,167	57,500	230,000	25.0%
Solid Waste Fund	4,500	13,500	54,000	25.0%
Total Expenditures	<u>\$ 234,870</u>	<u>\$ 704,609</u>	<u>\$ 2,818,436</u>	<u>25.0%</u>

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2018</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>CAPITAL RESERVE FUND</i>				
Revenues:	\$ 192,083	\$ 576,250	\$ 2,305,001	25.0%
Expenditures:	<u>6,250</u>	<u>18,750</u>	\$ 2,305,001	0.8%
Net Revenues over (under) Expenditures	<u>\$ 185,833</u>	<u>\$ 557,500</u>		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	\$ 617,003	\$ 2,028,203	\$ 9,295,422	21.8%
Expenditures:	<u>134,002</u>	<u>139,339</u>	\$ 9,295,422	1.5%
Net Revenues over (under) Expenditures	<u>\$ 483,001</u>	<u>\$ 1,888,864</u>		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	\$ 100,983	\$ 304,653	\$ 1,210,339	25.2%
Expenditures:	<u>64,437</u>	<u>231,013</u>	\$ 1,210,339	19.1%
Net Revenues over (under) Expenditures	<u>\$ 36,546</u>	<u>\$ 73,640</u>		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	\$ 47	\$ 119,722	\$ 712,587	16.8%
Expenditures:	<u>34,969</u>	<u>86,115</u>	\$ 712,587	12.1%
Net Revenues over (under) Expenditures	<u>\$ (34,922)</u>	<u>\$ 33,607</u>		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	\$ 28,643	\$ 229,015	\$ 1,010,176	22.7%
Expenditures:	<u>3,074</u>	<u>4,664</u>	\$ 1,010,176	0.5%
Net Revenues over (under) Expenditures	<u>\$ 25,569</u>	<u>\$ 224,351</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:	\$ 6,251	\$ 14,121,697	\$ 13,840,670	102.0%
Expenditures:	<u>632,829</u>	<u>11,339,034</u>	\$ 13,840,670	81.9%
Net Revenues over (under) Expenditures	<u>\$ (626,578)</u>	<u>\$ 2,782,663</u>		
<i>EDNEYVILLE ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	\$ 26,804,136	\$ 26,804,136	\$ 26,854,136	99.8%
Expenditures:	<u>733,999</u>	<u>3,067,302</u>	\$ 26,854,136	11.4%
Net Revenues over (under) Expenditures	<u>\$ 26,070,137</u>	<u>\$ 23,736,834</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>48,939</u>	<u>61,049</u>	\$ 100,000	61.0%
Net Revenues over (under) Expenditures	<u>\$ (48,939)</u>	<u>\$ 38,951</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:	\$ 532,481	\$ 2,127,290	\$ 6,448,102	33.0%
Expenditures:	<u>1,384,455</u>	<u>1,853,407</u>	\$ 6,448,102	28.7%
Net Revenues over (under) Expenditures	<u>\$ (851,974)</u>	<u>\$ 273,883</u>		
<i>CANE CREEK WATER & SEWER DISTRICT FUND</i>				
Revenues:	\$ 146,543	\$ 389,465	\$ 2,915,836	13.4%
Expenditures:	<u>63,321</u>	<u>295,127</u>	\$ 2,915,836	10.1%
Net Revenues over (under) Expenditures	<u>\$ 83,222</u>	<u>\$ 94,338</u>		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	\$ 3,367	\$ 5,560	\$ 42,224	13.2%
Expenditures:	<u>4,275</u>	<u>7,623</u>	\$ 42,224	18.1%
Net Revenues over (under) Expenditures	<u>\$ (908)</u>	<u>\$ (2,063)</u>		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 09/30/2018**

<u>Fund(s)</u>	<u>09/01/18 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>09/30/18 Ending Cash Balance</u>
General	\$ 53,910,297.64	\$ 6,587,130.21	\$ (10,855,227.69)	\$ 49,642,200.16
Special Revenue	13,873,540.20	1,176,228.94	(1,182,264.94)	\$ 13,867,504.20
Capital Projects	1,682,771.85	26,853,294.64	(25,784,855.65)	\$ 2,751,210.84
Enterprise	4,405,496.98	764,532.42	(1,616,156.40)	\$ 3,553,873.00
Trust & Agency	<u>942,953.65</u>	<u>263,379.33</u>	<u>(276,679.07)</u>	\$ 929,653.91
Total	<u>\$ 74,815,060.32</u>	<u>\$ 35,644,565.54</u>	<u>\$ (39,715,183.75)</u>	
Total cash available as of 09/30/2018				<u>\$ 70,744,442.11</u>