

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** June 4, 2018  
**SUBJECT:** Financial Reports – April 2018  
**PRESENTER:** Samantha R. Reynolds, Finance Director  
**ATTACHMENTS:** Yes

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

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

- Human Resources: workers compensation claims
- Garage: April fuel costs to be allocated to user departments
- Rescue Squad: vehicle repair costs and excess fuel costs
- Heritage Museum: timing of payment of May monthly appropriation
- Agri-Business: excess operating expenditures, which will be covered by membership fees
- Medical Services – Autopsies: higher than average billing for the month
- Public Education: payment 10 of 10 of annual appropriation made to the public schools

The YTD deficits in the Edneyville Elementary School, the Hendersonville High School and the Law Enforcement Training Center (LETC) Projects are 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 sewer capital project expenditure payments on multiple projects. 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 April 2018 Financial Reports as presented.

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

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

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

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2018</u>
<b>GENERAL FUND</b>				
<b>REVENUES</b>				
<b>Total Revenues</b>	<b>\$ 5,062,330</b>	<b>\$113,776,493</b>	<b>\$ 138,516,659</b>	<b>82.1%</b>
<b>EXPENDITURES</b>				
Governing Body	34,257	273,315	377,403	72.4%
Dues/Non-Profit Contributions	89,508	429,065	497,870	86.2%
County Manager	116,950	421,431	505,101	83.4%
Adminstrative Services	41,448	400,126	468,281	85.4%
Human Resources	53,977	612,491	694,485	88.2%
Elections	46,757	431,106	900,221	47.9%
Finance	61,701	730,812	905,986	80.7%
County Assessor	111,856	1,130,914	1,820,861	62.1%
Tax Collector	33,094	331,323	481,896	68.8%
Legal	52,420	596,226	783,062	76.1%
Register of Deeds	41,514	420,352	761,449	55.2%
Facilities Services	267,247	2,769,893	3,571,399	77.6%
Garage	50,619	419,948	425,440	98.7%
Court Facilities	13,008	131,173	190,000	69.0%
Information Technology	360,009	2,615,503	3,080,814	84.9%
Sheriff	1,079,095	12,128,062	15,710,856	77.2%
Detention Center	412,053	3,805,494	4,819,821	79.0%
Emergency Management	20,167	516,708	735,958	70.2%
Fire Services	8,805	549,716	628,176	87.5%
Building Services	77,738	748,892	1,037,447	72.2%
Wellness Clinic	61,161	455,736	658,829	69.2%
Emergency Medical Services	446,880	5,167,699	6,477,809	79.8%
Animal Services	52,184	452,144	656,446	68.9%
Rescue Squad	69,766	296,225	281,360	105.3%
Forestry Services	2,092	23,826	75,446	31.6%
Soil & Water Conservation	26,637	274,237	366,587	74.8%
Planning	41,030	452,288	616,279	73.4%
Code Enforcement Services	17,929	206,239	287,546	71.7%
Heritage Museum	16,667	91,667	100,000	91.7%
Cooperative Extension	27,875	305,283	398,153	76.7%
Projects Management	18,237	197,042	248,802	79.2%
Economic Development	303,329	1,372,123	1,787,120	76.8%
Agri-Business	11,796	132,113	146,211	90.4%
Public Health	552,717	5,354,340	7,183,166	74.5%
Environmental Health	80,199	946,157	1,235,642	76.6%
H&CC Block Grant	-	345,100	733,648	47.0%
Medical Services - Autopsies	24,250	56,950	60,000	94.9%
Mental Health	132,153	528,612	528,612	100.0%
Rural Transportation Assist Program	-	197,697	299,721	66.0%
Social Services	1,239,113	13,122,619	20,470,913	64.1%
Juvenile Justice Programs	25,951	169,898	224,188	75.8%
Veteran Services	3,339	35,627	44,987	79.2%
Public Library	257,794	2,416,329	3,077,441	78.5%
Recreation	80,804	1,401,338	1,800,458	77.8%
Public Education	3,333,179	31,029,643	31,869,273	97.4%
Debt Service	1,769,246	13,935,395	16,633,735	83.8%
Non-Departmental	160,294	223,712	260,000	86.0%
Interfund Transfers	257,516	3,082,730	3,597,761	85.7%
<b>Total Expenditures</b>	<b>11,984,361</b>	<b>111,735,319</b>	<b>\$ 138,516,659</b>	<b>80.7%</b>
<b>Net Revenues over (under)</b>	<b>\$ (6,922,031)</b>	<b>\$ 2,041,174</b>		
<b>Expenditures</b>				

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2018</u>
<b><u>APPROPRIATIONS DETAIL</u></b>				
<b><i>SOCIAL SERVICES</i></b>				
Staff Operations	\$ 1,009,323	\$ 10,242,740	\$ 14,401,734	71.1%
Federal & State Programs	223,737	2,830,050	5,969,179	47.4%
General Assistance	6,053	49,829	100,000	49.8%
<b>Total Expenditures</b>	<b>\$ 1,239,113</b>	<b>\$ 13,122,619</b>	<b>\$ 20,470,913</b>	<b>64.1%</b>
<b><i>EDUCATION</i></b>				
Schools Current/Capital Expense	\$ 2,711,300	\$ 27,609,309	\$ 28,113,000	98.2%
Blue Ridge Community College	621,879	3,420,334	3,756,273	91.1%
<b>Total Expenditures</b>	<b>\$ 3,333,179</b>	<b>\$ 31,029,643</b>	<b>\$ 31,869,273</b>	<b>97.4%</b>
<b><i>DEBT SERVICE</i></b>				
Public Schools	\$ 849,238	\$ 6,919,502	\$ 7,277,261	95.1%
Blue Ridge Community College	-	1,910,119	1,988,672	96.0%
Henderson County	920,008	5,105,774	7,367,802	69.3%
<b>Total Expenditures</b>	<b>\$ 1,769,246</b>	<b>\$ 13,935,395</b>	<b>\$ 16,633,735</b>	<b>83.8%</b>
<b><i>INTERFUND TRANSFERS</i></b>				
Capital Reserve Fund	\$ 6,250	\$ 470,073	\$ 482,573	97.4%
Public Transit Fund	18,462	184,616	221,539	83.3%
Capital Projects Fund	19,167	291,667	330,000	88.4%
Debt Service Fund	209,137	2,091,374	2,509,649	83.3%
Solid Waste Fund	4,500	45,000	54,000	83.3%
<b>Total Expenditures</b>	<b>\$ 257,516</b>	<b>\$ 3,082,730</b>	<b>\$ 3,597,761</b>	<b>85.7%</b>

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2018</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>				
<i>CAPITAL RESERVE FUND</i>				
Revenues:	\$ 6,250	\$ 470,073	\$ 734,816	64.0%
Expenditures:	<u>258,493</u>	<u>314,743</u>	\$ 734,816	42.8%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ (252,243)</u></b>	<b><u>\$ 155,330</u></b>		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	\$ 133,431	\$ 8,924,097	\$ 8,871,955	100.6%
Expenditures:	<u>312,778</u>	<u>4,981,595</u>	\$ 8,871,955	56.1%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ (179,347)</u></b>	<b><u>\$ 3,942,502</u></b>		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	\$ 96,700	\$ 963,406	\$ 1,151,906	83.6%
Expenditures:	<u>60,893</u>	<u>697,583</u>	\$ 1,151,906	60.6%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ 35,807</u></b>	<b><u>\$ 265,823</u></b>		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	\$ 60,198	\$ 540,821	\$ 773,849	69.9%
Expenditures:	<u>69,098</u>	<u>479,965</u>	\$ 773,849	62.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ (8,900)</u></b>	<b><u>\$ 60,856</u></b>		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	\$ 67,577	\$ 541,242	\$ 977,553	55.4%
Expenditures:	<u>51</u>	<u>456,442</u>	\$ 977,553	46.7%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ 67,526</u></b>	<b><u>\$ 84,800</u></b>		
<i>DEBT SERVICE RESERVE FUND</i>				
Revenues:	\$ 209,137	\$ 2,091,374	\$ 2,509,649	83.3%
Expenditures:	<u>-</u>	<u>-</u>	\$ 2,509,649	0.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ 209,137</u></b>	<b><u>\$ 2,091,374</u></b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2018</u>
<b><u>CAPITAL PROJECT FUNDS</u></b>				
<b><i>EMERGENCY SERVICES HEADQUARTERS PROJECT (Project to Date)</i></b>				
Revenues:	\$ 9,939	\$ 13,899,258	\$ 13,840,670	100.4%
Expenditures:	<u>15,389</u>	<u>6,809,874</u>	\$ 13,840,670	49.2%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ (5,450)</u></b>	<b><u>\$ 7,089,384</u></b>		
<b><i>INNOVATIVE HIGH SCHOOL PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ 16,134,181	\$ 15,927,942	101.3%
Expenditures:	<u>1,764</u>	<u>15,735,166</u>	\$ 15,927,942	98.8%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ (1,764)</u></b>	<b><u>\$ 399,015</u></b>		
<b><i>EDNEYVILLE ELEMENTARY SCHOOL PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ -	\$ 1,257,000	0.0%
Expenditures:	<u>119,720</u>	<u>946,332</u>	\$ 1,257,000	75.3%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ (119,720)</u></b>	<b><u>\$ (946,332)</u></b>		
<b><i>HENDERSONVILLE HIGH SCHOOL PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ -	\$ 1,300,000	0.0%
Expenditures:	<u>-</u>	<u>1,706,933</u>	\$ 1,300,000	131.3%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ (1,706,933)</u></b>		
<b><i>LAW ENFORCEMENT TRAINING CENTER PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ -	\$ 1,300,000	0.0%
Expenditures:	<u>1,559</u>	<u>348,420</u>	\$ 1,300,000	26.8%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ (1,559)</u></b>	<b><u>\$ (348,420)</u></b>		
<b><i>RECREATION PARKS IMPROVEMENTS (Project to Date)</i></b>				
Revenues:	\$ -	\$ -	\$ 570,000	0.0%
Expenditures:	<u>-</u>	<u>398,457</u>	\$ 570,000	69.9%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ (398,457)</u></b>		
<b><i>ARTIFICIAL TURF FIELD PROJECTS (Project to Date)</i></b>				
Revenues:	\$ -	\$ -	\$ 2,750,000	0.0%
Expenditures:	<u>181,530</u>	<u>2,942,820</u>	\$ 2,750,000	107.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ (181,530)</u></b>	<b><u>\$ (2,942,820)</u></b>		
<b><i>CNG STATION MAINTENANCE AND REPAIR (Project to Date)</i></b>				
Revenues:	\$ 252,243	\$ 252,243	\$ 252,243	100.0%
Expenditures:	<u>-</u>	<u>252,243</u>	\$ 252,243	100.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ 252,243</u></b>	<b><u>\$ -</u></b>		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2018</u>
<b><u>ENTERPRISE FUNDS</u></b>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	\$ 544,943	\$ 5,808,649	\$ 6,341,481	91.6%
Expenditures:	<u>821,798</u>	<u>5,511,637</u>	\$ 6,341,481	86.9%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (276,855)</u></b>	<b><u>\$ 297,012</u></b>		
<i>CANE CREEK WATER &amp; SEWER DISTRICT FUND</i>				
Revenues:	\$ 122,388	\$ 1,167,516	\$ 2,246,787	52.0%
Expenditures:	<u>110,055</u>	<u>1,407,426</u>	\$ 2,246,787	62.6%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 12,333</u></b>	<b><u>\$ (239,910)</u></b>		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	\$ 7,501	\$ 36,935	\$ 41,348	89.3%
Expenditures:	<u>2,963</u>	<u>25,386</u>	\$ 41,348	61.4%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 4,538</u></b>	<b><u>\$ 11,549</u></b>		

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 04/30/2018**

<b><u>Fund(s)</u></b>	<b><u>04/01/18 Beg. Cash Balance</u></b>	<b><u>Debits Revenues</u></b>	<b><u>(Credits) (Expenditures)</u></b>	<b><u>04/30/18 Ending Cash Balance</u></b>
General	\$ 68,463,360.51	\$ 4,578,343.14	\$ (11,355,348.33)	\$ 61,686,355.32
Special Revenue	15,636,821.31	733,470.22	(589,675.78)	15,780,615.75
Capital Projects	436,650.88	1,790,675.32	(641,513.89)	1,585,812.31
Enterprise	3,642,621.96	850,588.23	(1,117,153.72)	3,376,056.47
Trust & Agency	<u>929,046.94</u>	<u>(273,793.82)</u>	<u>307,466.45</u>	<u>962,719.57</u>
Total	<u>\$ 89,108,501.60</u>	<u>\$ 7,679,283.09</u>	<u>\$ (13,396,225.27)</u>	
<b>Total cash available as of 04/30/2018</b>				<b><u>\$ 83,391,559.42</u></b>