

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

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

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

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

- Non-Profit Contributions – payment of 1st quarter Board approved non-profit contributions to agencies
- Garage – encumbrances for Board approved capital purchases
- Information Technology – payment of annual software/hardware support maintenance contracts
- Detention Center – encumbrance for annual correctional health services agreement
- Wellness Clinic – encumbrance for Board approved capital purchase
- Rescue Squad – payment of 1<sup>st</sup> quarter Board approved contribution
- Code Enforcement Services – encumbrance for Board approved capital purchase
- Mental Health – 1st quarter Maintenance of Effort (MOE) funding payment to Vaya Health

The YTD deficit in the Edneyville Elementary School project is due to the payment of architect fees from appropriated fund balance in the Capital Projects Funds that will be reimbursed from the closing of the August 2018 financing.

The YTD deficits in the Recreation Parks Improvements Projects and the Artificial Turf Field Projects are 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.

#### **BOARD ACTION REQUESTED:**

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

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

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

**HENDERSON COUNTY FINANCIAL REPORT**  
**July 31, 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>\$ 6,090,625</b>	<b>\$ 6,090,625</b>	<b>\$ 142,223,087</b>	<b>4.3%</b>
<b>EXPENDITURES</b>				
Governing Body	30,338	30,338	428,941	7.1%
Dues/Non-Profit Contributions	79,031	79,031	475,898	16.6%
County Manager	31,519	31,519	515,161	6.1%
Adminstrative Services	31,838	31,838	496,299	6.4%
Human Resources	60,424	60,424	786,256	7.7%
Elections	33,035	35,155	928,550	3.8%
Finance	67,904	68,474	907,773	7.5%
County Assessor	118,564	118,564	1,841,918	6.4%
Tax Collector	33,929	33,929	496,849	6.8%
Legal	68,169	68,169	803,391	8.5%
Register of Deeds	36,338	40,018	513,751	7.8%
Facilities Services	161,729	255,413	4,744,604	5.4%
Garage	6,837	75,777	437,248	17.3%
Court Facilities	6,340	12,583	190,000	6.6%
Information Technology	449,241	480,651	3,289,054	14.6%
Sheriff	1,079,205	1,359,971	17,831,873	7.6%
Detention Center	289,191	644,394	4,862,293	13.3%
Emergency Management	16,531	16,531	336,146	4.9%
Fire Services	11,261	42,320	734,895	5.8%
Building Services	67,930	100,961	1,081,559	9.3%
Wellness Clinic	67,161	99,001	992,283	10.0%
Emergency Medical Services	464,745	565,563	6,622,513	8.5%
Animal Services	35,462	39,728	680,107	5.8%
Rescue Squad	69,589	69,589	281,360	24.7%
Forestry Services	-	-	58,298	0.0%
Soil & Water Conservation	31,575	31,575	362,044	8.7%
Planning	53,853	53,853	652,265	8.3%
Code Enforcement Services	15,757	39,183	317,419	12.3%
Heritage Museum	8,250	8,250	100,000	8.3%
Cooperative Extension	30,376	30,376	427,681	7.1%
Projects Management	24,182	24,182	337,936	7.2%
Economic Development	-	-	1,370,326	0.0%
Agri-Business	11,921	11,921	151,601	7.9%
Public Health	448,313	520,023	7,591,435	6.9%
Environmental Health	87,245	87,245	1,268,100	6.9%
H&CC Block Grant	-	-	730,974	0.0%
Medical Services - Autopsies	2,200	2,200	60,000	3.7%
Mental Health	132,153	132,153	528,612	25.0%
Rural Transportation Assist Program	-	-	196,095	0.0%
Social Services	1,058,499	1,081,500	18,360,515	5.9%
Juvenile Justice Programs	-	-	218,745	0.0%
Veteran Services	3,161	3,161	46,495	6.8%
Public Library	205,258	222,590	3,159,501	7.0%
Recreation	98,457	114,830	1,965,035	5.8%
Public Education	3,287,489	3,287,489	33,584,273	9.8%
Debt Service	-	-	17,378,579	0.0%
Non-Departmental	-	-	260,000	0.0%
Interfund Transfers	234,870	234,870	2,818,436	8.3%
<b>Total Expenditures</b>	<b>9,049,870</b>	<b>10,245,341</b>	<b>\$ 142,223,087</b>	<b>7.2%</b>
<b>Net Revenues over (under)</b>	<b>\$ (2,959,245)</b>	<b>\$ (4,154,716)</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	\$ 887,144	\$ 910,145	\$ 13,974,422	6.5%
Federal & State Programs	167,547	167,547	4,286,093	3.9%
General Assistance	3,808	3,808	100,000	3.8%
<b>Total Expenditures</b>	<b><u>\$ 1,058,499</u></b>	<b><u>\$ 1,081,500</u></b>	<b><u>\$ 18,360,515</u></b>	<b><u>5.9%</u></b>
<b><i>EDUCATION</i></b>				
Schools Current/Capital Expense	\$ 2,932,800	\$ 2,932,800	\$ 29,328,000	10.0%
Blue Ridge Community College	354,689	354,689	4,256,273	8.3%
<b>Total Expenditures</b>	<b><u>\$ 3,287,489</u></b>	<b><u>\$ 3,287,489</u></b>	<b><u>\$ 33,584,273</u></b>	<b><u>9.8%</u></b>
<b><i>DEBT SERVICE</i></b>				
Public Schools	\$ -	\$ -	\$ 9,072,074	0.0%
Blue Ridge Community College	-	-	1,937,210	0.0%
Henderson County	-	-	6,369,295	0.0%
<b>Total Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 17,378,579</u></b>	<b><u>0.0%</u></b>
<b><i>INTERFUND TRANSFERS</i></b>				
Capital Reserve Fund	\$ 192,083	\$ 192,083	\$ 2,305,001	8.3%
Public Transit Fund	19,120	19,120	229,435	8.3%
Capital Projects Fund	19,167	19,167	230,000	8.3%
Solid Waste Fund	4,500	4,500	54,000	8.3%
<b>Total Expenditures</b>	<b><u>\$ 234,870</u></b>	<b><u>\$ 234,870</u></b>	<b><u>\$ 2,818,436</u></b>	<b><u>8.3%</u></b>

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2018</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>				
<i>CAPITAL RESERVE FUND</i>				
Revenues:	\$ 6,250	\$ 192,083	\$ 2,305,001	8.3%
Expenditures:	<u>6,250</u>	<u>192,083</u>	\$ 2,305,001	8.3%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	\$ 161,017	\$ 161,017	\$ 9,295,422	1.7%
Expenditures:	<u>2,686</u>	<u>2,686</u>	\$ 9,295,422	0.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 158,331</u></b>	<b><u>\$ 158,331</u></b>		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	\$ 101,424	\$ 101,424	\$ 1,210,339	8.4%
Expenditures:	<u>53,181</u>	<u>99,380</u>	\$ 1,210,339	8.2%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 48,243</u></b>	<b><u>\$ 2,044</u></b>		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	\$ 60,122	\$ 60,122	\$ 712,587	8.4%
Expenditures:	<u>16,074</u>	<u>16,074</u>	\$ 712,587	2.3%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 44,048</u></b>	<b><u>\$ 44,048</u></b>		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	\$ 178,839	\$ 178,839	\$ 1,010,176	17.7%
Expenditures:	<u>-</u>	<u>-</u>	\$ 1,010,176	0.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 178,839</u></b>	<b><u>\$ 178,839</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:	\$ 7,390	\$ 14,100,553	\$ 13,840,670	101.9%
Expenditures:	<u>75</u>	<u>10,072,827</u>	\$ 13,840,670	72.8%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ 7,315</u></b>	<b><u>\$ 4,027,726</u></b>		
<b><i>EDNEYVILLE ELEMENTARY SCHOOL PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ -	\$ 2,057,000	0.0%
Expenditures:	<u>96,265</u>	<u>1,326,824</u>	\$ 2,057,000	64.5%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ (96,265)</u></b>	<b><u>\$ (1,326,824)</u></b>		
<b><i>RECREATION PARKS IMPROVEMENTS (Project to Date)</i></b>				
Revenues:	\$ -	\$ 1,091	\$ 570,000	0.2%
Expenditures:	<u>-</u>	<u>400,501</u>	\$ 570,000	70.3%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ (399,410)</u></b>		
<b><i>ARTIFICIAL TURF FIELD PROJECTS (Project to Date)</i></b>				
Revenues:	\$ -	\$ -	\$ 2,750,000	0.0%
Expenditures:	<u>-</u>	<u>2,750,000</u>	\$ 2,750,000	100.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ (2,750,000)</u></b>		
<b><i>MAIN LIBRARY RENOVATION (Project to Date)</i></b>				
Revenues:	\$ -	\$ 100,000	\$ 100,000	100.0%
Expenditures:	<u>3,550</u>	<u>12,110</u>	\$ 100,000	12.1%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ (3,550)</u></b>	<b><u>\$ 87,890</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:	\$ 641,002	\$ 641,002	\$ 6,448,102	9.9%
Expenditures:	<u>169,300</u>	<u>262,457</u>	\$ 6,448,102	4.1%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 471,702</u></b>	<b><u>\$ 378,545</u></b>		
<i>CANE CREEK WATER &amp; SEWER DISTRICT FUND</i>				
Revenues:	\$ 152,827	\$ 152,827	\$ 2,915,836	5.2%
Expenditures:	<u>62,944</u>	<u>154,621</u>	\$ 2,915,836	5.3%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 89,883</u></b>	<b><u>\$ (1,794)</u></b>		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	\$ 662	\$ 662	\$ 42,224	1.6%
Expenditures:	<u>2,493</u>	<u>2,493</u>	\$ 42,224	5.9%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (1,831)</u></b>	<b><u>\$ (1,831)</u></b>		

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 07/31/2018**

<u>Fund(s)</u>	<u>07/01/18 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>07/31/18 Ending Cash Balance</u>
General	\$ 52,993,863.64	\$ 3,550,274.20	\$ (8,049,133.98)	\$ 48,495,003.86
Special Revenue	14,594,026.07	952,406.82	(3,166,172.18)	\$ 12,380,260.71
Capital Projects	2,372,416.70	25,416.66	(1,482,138.28)	\$ 915,695.08
Enterprise	3,315,144.42	1,028,084.72	(648,940.46)	\$ 3,694,288.68
Trust & Agency	<u>939,497.46</u>	<u>305,214.96</u>	<u>(287,948.30)</u>	\$ 956,764.12
Total	<u>\$ 74,214,948.29</u>	<u>\$ 5,861,397.36</u>	<u>\$ (13,634,333.20)</u>	
<b>Total cash available as of 07/31/2018</b>				<b><u>\$ 66,442,012.45</u></b>