

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** September 6, 2016  
**SUBJECT:** Financial Reports – July 2016  
**PRESENTER:** J. Carey McLelland, Finance Director  
**ATTACHMENTS:** Yes

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

Attached for the Board's review and approval are the July 2016 County Financial Report and Cash Balance Report.

Some departments were higher than average due to there being three payrolls in July instead the normal two. The following are explanations for departments/programs with higher budget to actual percentages for the month of July:

- Dues/Non-Profit Contributions – 1<sup>st</sup> quarter approved non-profit contribution payments
- Information Technology – annual contracted service payments for software technology
- EMS – the purchase/encumbrance of four new ambulances in the approved budget
- Rescue Squad – 1<sup>st</sup> quarter approved non-profit contribution payment
- Mental Health – 1<sup>st</sup> quarter fiscal year payment to the Smoky Mountain Center

The YTD deficit in the Fire Districts Fund is temporary and due to several of the districts requesting funds because they had required payment obligations that came due early in the new fiscal year.

The YTD deficit in the Revaluation Reserve Fund is temporary and due to a budgeted payment for software technology that came due early in the new fiscal year.

The YTD deficit in the Innovative High School Project is due to the payment of architect fees for the project that will be reimbursed from financing to occur later in the fiscal year.

The YTD deficit in the Cane Creek Water & Sewer District Fund is due to the budgeted purchase/encumbrance of approved capital outlay for the current fiscal year.

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

Request that the Board consider approving the County's July 2016 Financial Reports as presented.

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

***I move that the Board of Commissioners approve the July 2016 County Financial Report and Cash Balance Report as presented.***

**HENDERSON COUNTY FINANCIAL REPORT**  
**July 31, 2016**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2016</u>
<b>GENERAL FUND</b>				
<b>REVENUES</b>				
<b>Total Revenues</b>	<b>\$ 4,788,113</b>	<b>\$ 4,788,113</b>	<b>\$ 130,287,224</b>	<b>3.7%</b>
<b>EXPENDITURES</b>				
Governing Body	26,862	32,741	371,339	8.8%
Dues/Non-Profit Contributions	99,447	99,447	475,418	20.9%
County Manager	28,677	28,677	439,824	6.5%
Administrative Services	40,487	40,487	432,848	9.4%
Human Resources	68,115	68,115	671,207	10.1%
Elections	47,879	51,240	921,956	5.6%
Finance	95,884	97,302	866,530	11.2%
County Assessor	110,961	110,961	1,736,188	6.4%
Tax Collector	37,669	37,669	400,914	9.4%
Legal	93,287	93,287	730,616	12.8%
Register of Deeds	41,974	44,756	661,353	6.8%
Facilities Services	164,371	173,409	3,380,709	5.1%
Garage	21,322	45,000	380,064	11.8%
Court Facilities	7,273	15,305	190,000	8.1%
Information Technology	435,242	539,154	2,837,083	19.0%
Sheriff	1,484,907	1,531,815	14,759,172	10.4%
Detention Center	369,504	369,504	4,291,499	8.6%
Emergency Management	34,443	37,893	471,666	8.0%
Fire Services	7,274	7,274	731,491	1.0%
Building Services	87,726	87,726	925,534	9.5%
Wellness Clinic	58,374	58,374	567,213	10.3%
Emergency Medical Services	570,724	1,250,724	6,319,491	19.8%
Animal Services	49,388	49,907	596,364	8.4%
Rescue Squad	69,818	69,818	281,360	24.8%
Forestry Services	-	-	56,490	0.0%
Soil & Water Conservation	37,993	37,993	329,913	11.5%
Planning	58,095	58,095	591,104	9.8%
Code Enforcement Services	27,787	27,787	279,837	9.9%
Heritage Museum	8,333	8,333	100,000	8.3%
Cooperative Extension	25,492	25,492	398,261	6.4%
Projects Management	21,364	21,364	238,335	9.0%
Economic Development	-	-	1,492,143	0.0%
Agri-Business	16,883	16,883	140,711	12.0%
Public Health	603,149	734,883	6,723,985	10.9%
Environmental Health	111,943	113,563	1,111,163	10.2%
H&CC Block Grant	-	-	733,648	0.0%
Medical Services - Autopsies	5,500	5,500	60,000	9.2%
Mental Health	132,153	132,153	528,612	25.0%
Rural Transportation Assist Program	-	-	196,095	0.0%
Social Services	1,752,627	634,822	20,921,803	3.0%
Juvenile Justice Programs	-	-	218,745	0.0%
Veteran Services	4,528	4,528	43,416	10.4%
Public Library	262,413	306,001	2,934,809	10.4%
Recreation	140,321	143,521	1,614,385	8.9%
Public Education	2,442,270	2,442,270	29,307,235	8.3%
Debt Service	1,000	1,000	16,066,900	0.0%
Non-Departmental	-	-	260,000	0.0%
Interfund Transfers	189,150	189,150	2,499,795	7.6%
<b>Total Expenditures</b>	<b>9,892,609</b>	<b>9,843,923</b>	<b>\$ 130,287,224</b>	<b>7.6%</b>
<b>Net Revenues over (under) Expenditures</b>	<b>\$ (5,104,496)</b>	<b>\$ (5,055,810)</b>		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2016</u>
<b><u>APPROPRIATIONS DETAIL</u></b>				
<b><i>SOCIAL SERVICES</i></b>				
Staff Operations	\$ 1,248,012	\$ 130,207	\$ 13,362,591	1.0%
Federal & State Programs	503,656	503,656	7,460,138	6.8%
General Assistance	959	959	99,074	1.0%
<b>Total Expenditures</b>	<b>\$ 1,752,627</b>	<b>\$ 634,822</b>	<b>\$ 20,921,803</b>	<b>3.0%</b>
<b><i>EDUCATION</i></b>				
Schools Current/Capital Expense	\$ 2,160,000	\$ 2,160,000	\$ 25,920,000	8.3%
Blue Ridge Community College	282,270	282,270	3,387,235	8.3%
<b>Total Expenditures</b>	<b>\$ 2,442,270</b>	<b>\$ 2,442,270</b>	<b>\$ 29,307,235</b>	<b>8.3%</b>
<b><i>DEBT SERVICE</i></b>				
County Schools	\$ 500	\$ 500	\$ 8,097,066	0.0%
Blue Ridge Community College	-	-	2,036,746	0.0%
Henderson County	500	500	5,933,088	0.0%
<b>Total Expenditures</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 16,066,900</b>	<b>0.0%</b>
<b><i>INTERFUND TRANSFERS</i></b>				
Capital Reserve Fund	\$ 6,250	\$ 6,250	\$ 75,000	8.3%
Public Transit Fund	17,762	17,762	213,145	8.3%
Capital Projects Fund	-	-	230,000	0.0%
Debt Service Fund	160,638	160,638	1,927,650	8.3%
Solid Waste Fund	4,500	4,500	54,000	8.3%
<b>Total Expenditures</b>	<b>\$ 189,150</b>	<b>\$ 189,150</b>	<b>\$ 2,499,795</b>	<b>7.6%</b>

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2016</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>				
<i>CAPITAL RESERVE FUND</i>				
Revenues:	\$ 6,250	\$ 6,250	\$ 75,000	8.3%
Expenditures:	-	-	\$ 75,000	0.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 6,250</u></b>	<b><u>\$ 6,250</u></b>		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	\$ 34,995	\$ 34,995	\$ 8,644,449	0.4%
Expenditures:	54,532	54,532	\$ 8,644,449	0.6%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (19,537)</u></b>	<b><u>\$ (19,537)</u></b>		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	\$ 83,695	\$ 83,695	\$ 1,007,586	8.3%
Expenditures:	151,684	151,684	\$ 1,007,586	15.1%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (67,989)</u></b>	<b><u>\$ (67,989)</u></b>		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	\$ 53,458	\$ 53,458	\$ 615,161	8.7%
Expenditures:	15,489	15,489	\$ 615,161	2.5%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 37,969</u></b>	<b><u>\$ 37,969</u></b>		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	\$ 144,105	\$ 144,105	\$ 953,576	15.1%
Expenditures:	52	52	\$ 953,576	0.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 144,053</u></b>	<b><u>\$ 144,053</u></b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2016</u>
<b><u>CAPITAL PROJECT FUNDS</u></b>				
<i>SEVEN FALLS INFRASTRUCTURE REHAB PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 6,002,374	\$ 6,000,000	100.0%
Expenditures:	<u>2,025</u>	<u>459,942</u>	\$ 6,000,000	7.7%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<u>\$ (2,025)</u>	<u>\$ 5,542,432</u>		
<i>EMERGENCY COMMUNICATIONS UPGRADE PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 1,956,265	\$ 2,090,250	93.6%
Expenditures:	<u>-</u>	<u>1,576,716</u>	\$ 2,090,250	75.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<u>\$ -</u>	<u>\$ 379,549</u>		
<i>HEALTH SCIENCES CENTER PROJECT (WINGATE/BRCC/PARDEE) (Project to Date)</i>				
Revenues:	\$ -	\$ 31,427,715	\$ 32,510,351	96.7%
Expenditures:	<u>1,037</u>	<u>24,060,530</u>	\$ 32,510,351	74.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<u>\$ (1,037)</u>	<u>\$ 7,367,185</u>		
<i>95 COURTHOUSE RENOVATIONS PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 1,000,000	\$ 1,000,000	100.0%
Expenditures:	<u>7,946</u>	<u>582,243</u>	\$ 1,000,000	58.2%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<u>\$ (7,946)</u>	<u>\$ 417,757</u>		
<i>INNOVATIVE HIGH SCHOOL PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ -	\$ 783,250	0.0%
Expenditures:	<u>-</u>	<u>311,972</u>	\$ 783,250	39.8%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<u>\$ -</u>	<u>\$ (311,972)</u>		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2016</u>
<b><u>ENTERPRISE FUNDS</u></b>				
<b><i>SOLID WASTE LANDFILL FUND</i></b>				
Revenues:	\$ 540,973	\$ 540,973	\$ 5,692,157	9.5%
Expenditures:	<u>185,095</u>	<u>185,095</u>	\$ 5,692,157	3.3%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 355,878</u></b>	<b><u>\$ 355,878</u></b>		
<b><i>CANE CREEK W&amp;S DISTRICT FUND</i></b>				
Revenues:	\$ 153,940	\$ 153,940	\$ 2,775,151	5.5%
Expenditures:	<u>161,249</u>	<u>161,249</u>	\$ 2,775,151	5.8%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (7,309)</u></b>	<b><u>\$ (7,309)</u></b>		
<b><i>JUSTICE ACADEMY SEWER FUND</i></b>				
Revenues:	\$ 3,240	\$ 3,240	\$ 64,821	5.0%
Expenditures:	<u>1,019</u>	<u>1,019</u>	\$ 64,821	1.6%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 2,221</u></b>	<b><u>\$ 2,221</u></b>		

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 07/31/2016**

<u>Fund(s)</u>	<u>07/01/16 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>07/31/16 Ending Cash Balance</u>
General	\$ 46,478,727.14	\$ 5,648,501.18	\$ (10,211,816.83)	\$ 41,915,411.49
Special Revenue	6,599,931.45	947,595.32	(696,666.47)	6,850,860.30
Capital Projects	5,894,946.25	2,686,187.61	(100,786.73)	8,480,347.13
Enterprise	4,204,444.72	759,837.77	(942,561.35)	4,021,721.14
Trust & Agency	<u>599,340.41</u>	<u>337,746.55</u>	<u>(284,549.33)</u>	<u>652,537.63</u>
Total	<u>\$ 63,777,389.97</u>	<u>\$ 10,379,868.43</u>	<u>\$ (12,236,380.71)</u>	
<b>Total cash available as of 07/31/16</b>				<b><u>\$ 61,920,877.69</u></b>