

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** November 7, 2016

**SUBJECT:** Financial Reports – September 2016

**PRESENTER:** J. Carey McLelland, Finance Director

**ATTACHMENTS:** Yes

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

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

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

- Dues/Non-Profit Contributions – 1<sup>st</sup> quarter approved non-profit contribution payments
- Information Technology – annual contracted service payments for software technology
- Emergency Management - the purchase/encumbrance of capital outlay in the approved budget
- Fire Services – annual payment of workers compensation costs for the fire districts in the approved budget
- Animal Services – spay/neuter professional services paid in September
- EMS – the purchase/encumbrance of four new ambulances in the approved budget
- Rescue Squad – 2<sup>nd</sup> quarter approved non-profit contribution payment
- Agri-Business – operational expenditures to be offset from Agri-Business membership fees
- Medical Services – actual cost of performing medical autopsies through September
- Library – contracted service payments through the first quarter of the fiscal year

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

The YTD deficit in the 911 Emergency Communications Fund is due to the budgeted payment of annual software and hardware maintenance contracts.

The YTD deficit in the Innovative High School, the Emergency Services Headquarters and the Hendersonville High School Projects is due to the payment of architect fees for the projects that will be reimbursed from future financings.

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

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

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

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

**HENDERSON COUNTY FINANCIAL REPORT**

September 30, 2016

	<u>CURRENT</u>	<u>YEAR TO</u>	<u>BUDGET</u>	<u>%USED</u>
	<u>MONTH</u>	<u>DATE</u>		<u>FY2016</u>
<b>GENERAL FUND</b>				
<b>REVENUES</b>				
<b>Total Revenues</b>	<b>\$ 9,829,147</b>	<b>\$ 25,852,203</b>	<b>\$ 130,781,800</b>	<b>19.8%</b>
<b>EXPENDITURES</b>				
Governing Body	21,184	76,816	371,339	20.7%
Dues/Non-Profit Contributions	16,421	132,649	475,418	27.9%
County Manager	19,073	79,194	439,824	18.0%
Administrative Services	26,482	93,633	432,848	21.6%
Human Resources	50,150	165,361	671,207	24.6%
Elections	46,392	132,191	921,956	14.3%
Finance	64,167	233,160	866,530	26.9%
County Assessor	131,097	353,470	1,736,188	20.4%
Tax Collector	24,653	85,532	400,914	21.3%
Legal	56,393	200,675	730,616	27.5%
Register of Deeds	33,031	114,340	661,353	17.3%
Facilities Services	277,594	669,017	3,380,709	19.8%
Garage	20,033	98,983	380,064	26.0%
Court Facilities	17,489	39,051	190,000	20.6%
Information Technology	171,145	815,029	2,837,083	28.7%
Sheriff	991,247	3,563,274	15,212,354	23.4%
Detention Center	303,313	962,926	4,291,499	22.4%
Emergency Management	89,689	150,691	471,666	31.9%
Fire Services	21,998	243,132	731,491	33.2%
Building Services	67,526	220,424	925,534	23.8%
Wellness Clinic	39,306	132,483	567,213	23.4%
Emergency Medical Services	462,538	2,084,907	6,319,491	33.0%
Animal Services	61,976	162,553	596,364	27.3%
Rescue Squad	69,923	141,881	281,360	50.4%
Forestry Services	1,156	1,665	56,490	2.9%
Soil & Water Conservation	24,051	85,741	329,913	26.0%
Planning	40,679	133,206	591,104	22.5%
Code Enforcement Services	26,855	71,304	279,837	25.5%
Heritage Museum	8,333	25,000	100,000	25.0%
Cooperative Extension	22,580	69,416	398,261	17.4%
Projects Management	17,463	57,054	238,335	23.9%
Economic Development	91,688	183,375	1,492,143	12.3%
Agri-Business	14,373	44,521	140,711	31.6%
Public Health	474,379	1,650,329	6,723,985	24.5%
Environmental Health	85,505	271,240	1,111,163	24.4%
H&CC Block Grant	62,330	82,277	733,648	11.2%
Medical Services - Autopsies	4,350	17,500	60,000	29.2%
Mental Health	-	132,153	528,612	25.0%
Rural Transportation Assist Program	-	-	196,095	0.0%
Social Services	1,612,202	4,951,426	20,921,803	23.7%
Juvenile Justice Programs	2,928	34,536	218,745	15.8%
Veteran Services	4,213	11,717	43,416	27.0%
Public Library	249,189	813,719	2,976,203	27.3%
Recreation	107,445	371,008	1,614,385	23.0%
Public Education	2,442,270	7,326,809	29,307,235	25.0%
Debt Service	1,141,274	1,142,929	16,066,900	7.1%
Non-Departmental	(114,213)	(114,213)	260,000	-43.9%
Interfund Transfers	189,150	567,449	2,499,795	22.7%
<b>Total Expenditures</b>	<b>9,591,020</b>	<b>28,881,533</b>	<b>\$ 130,781,800</b>	<b>22.1%</b>
<b>Net Revenues over (under)</b>	<b>\$ 238,127</b>	<b>\$ (3,029,330)</b>		
<b>Expenditures</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	\$ 1,043,529	\$ 3,293,157	\$ 13,362,591	24.6%
Federal & State Programs	564,309	1,646,530	7,460,138	22.1%
General Assistance	4,364	11,739	99,074	11.8%
<b>Total Expenditures</b>	<b>\$ 1,612,202</b>	<b>\$ 4,951,426</b>	<b>\$ 20,921,803</b>	<b>23.7%</b>
<b><i>EDUCATION</i></b>				
Schools Current/Capital Expense	\$ 2,160,000	\$ 6,480,000	\$ 25,920,000	25.0%
Blue Ridge Community College	282,270	846,809	3,387,235	25.0%
<b>Total Expenditures</b>	<b>\$ 2,442,270</b>	<b>\$ 7,326,809</b>	<b>\$ 29,307,235</b>	<b>25.0%</b>
<b><i>DEBT SERVICE</i></b>				
County Schools	\$ 1,138,130	\$ 1,139,262	\$ 8,097,066	14.1%
Blue Ridge Community College	-	-	2,036,746	0.0%
Henderson County	3,144	3,667	5,933,088	0.1%
<b>Total Expenditures</b>	<b>\$ 1,141,274</b>	<b>\$ 1,142,929</b>	<b>\$ 16,066,900</b>	<b>7.1%</b>
<b><i>INTERFUND TRANSFERS</i></b>				
Capital Reserve Fund	\$ 6,250	\$ 18,750	\$ 75,000	25.0%
Public Transit Fund	17,762	53,286	213,145	25.0%
Capital Projects Fund	-	-	230,000	0.0%
Debt Service Fund	160,638	481,913	1,927,650	25.0%
Solid Waste Fund	4,500	13,500	54,000	25.0%
<b>Total Expenditures</b>	<b>\$ 189,150</b>	<b>\$ 567,449</b>	<b>\$ 2,499,795</b>	<b>22.7%</b>

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2016</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>				
<b><i>CAPITAL RESERVE FUND</i></b>				
Revenues:	\$ 6,250	\$ 18,750	\$ 75,000	25.0%
Expenditures:	-	-	\$ 75,000	0.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ 6,250</u></b>	<b><u>\$ 18,750</u></b>		
<b><i>FIRE DISTRICTS FUND</i></b>				
Revenues:	\$ 692,016	\$ 1,689,057	\$ 8,644,449	19.5%
Expenditures:	132,112	192,771	\$ 8,644,449	2.2%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ 559,904</u></b>	<b><u>\$ 1,496,286</u></b>		
<b><i>REVALUATION RESERVE FUND</i></b>				
Revenues:	\$ 84,011	\$ 252,201	\$ 1,007,586	25.0%
Expenditures:	71,716	275,748	\$ 1,007,586	27.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ 12,295</u></b>	<b><u>\$ (23,547)</u></b>		
<b><i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i></b>				
Revenues:	\$ 31	\$ 51,802	\$ 615,161	8.4%
Expenditures:	9,512	143,187	\$ 615,161	23.3%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ (9,481)</u></b>	<b><u>\$ (91,385)</u></b>		
<b><i>PUBLIC TRANSIT FUND</i></b>				
Revenues:	\$ 26,084	\$ 205,530	\$ 953,576	21.6%
Expenditures:	59,105	110,416	\$ 953,576	11.6%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ (33,021)</u></b>	<b><u>\$ 95,114</u></b>		
<b><i>DEBT SERVICE RESERVE FUND</i></b>				
Revenues:	\$ 160,637	\$ 481,913	\$ 1,927,650	25.0%
Expenditures:	-	-	\$ 1,927,650	0.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ 160,637</u></b>	<b><u>\$ 481,913</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>				
<b><i>SEVEN FALLS INFRASTRUCTURE REHAB PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ 6,002,374	\$ 6,000,000	100.0%
Expenditures:	-	459,942	\$ 6,000,000	7.7%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>\$ -</b>	<b>\$ 5,542,432</b>		
<b><i>EMERGENCY COMMUNICATIONS UPGRADE PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ 1,956,265	\$ 2,090,250	93.6%
Expenditures:	11,191	1,586,359	\$ 2,090,250	75.9%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>\$ (11,191)</b>	<b>\$ 369,906</b>		
<b><i>HEALTH SCIENCES CENTER PROJECT (WINGATE/BRCC/PARDEE) (Project to Date)</i></b>				
Revenues:	\$ 1,196,846	\$ 32,696,524	\$ 32,510,351	100.6%
Expenditures:	-	28,598,543	\$ 32,510,351	88.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>\$ 1,196,846</b>	<b>\$ 4,097,981</b>		
<b><i>95 COURTHOUSE RENOVATIONS PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ 1,000,000	\$ 1,000,000	100.0%
Expenditures:	140,846	885,841	\$ 1,000,000	88.6%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>\$ (140,846)</b>	<b>\$ 114,159</b>		
<b><i>INNOVATIVE HIGH SCHOOL PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ -	\$ 783,250	0.0%
Expenditures:	-	311,972	\$ 783,250	39.8%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>\$ -</b>	<b>\$ (311,972)</b>		
<b><i>EMERGENCY SERVICES HEADQUARTERS PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ -	\$ 843,717	0.0%
Expenditures:	-	12,311	\$ 843,717	1.5%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>\$ -</b>	<b>\$ (12,311)</b>		
<b><i>HENDERSONVILLE HIGH SCHOOL PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ -	\$ 2,724,000	0.0%
Expenditures:	6,000	67,290	\$ 2,724,000	2.5%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>\$ (6,000)</b>	<b>\$ (67,290)</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>DETENTION CENTER ROOF PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ -	\$ 966,900	0.0%
Expenditures:	<u>-</u>	<u>10,175</u>	\$ 966,900	1.1%
<b>Net Revenues over (under)</b> Expenditures	<u>\$ -</u>	<u>\$ (10,175)</u>		
<i>RECREATION PARKS IMPROVEMENTS (Project to Date)</i>				
Revenues:	\$ -	\$ -	\$ 570,000	0.0%
Expenditures:	<u>-</u>	<u>-</u>	\$ 570,000	0.0%
<b>Net Revenues over (under)</b> Expenditures	<u>\$ -</u>	<u>\$ -</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:	\$ 637,402	\$ 1,784,873	\$ 5,692,157	31.4%
Expenditures:	<u>172,342</u>	<u>815,408</u>	\$ 5,692,157	14.3%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 465,060</u></b>	<b><u>\$ 969,465</u></b>		
<b><i>CANE CREEK WATER &amp; SEWER DISTRICT FUND</i></b>				
Revenues:	\$ 703,660	\$ 898,000	\$ 2,775,151	32.4%
Expenditures:	<u>83,090</u>	<u>317,403</u>	\$ 2,775,151	11.4%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 620,570</u></b>	<b><u>\$ 580,597</u></b>		
<b><i>JUSTICE ACADEMY SEWER FUND</i></b>				
Revenues:	\$ 6,609	\$ 7,473	\$ 64,821	11.5%
Expenditures:	<u>2,830</u>	<u>6,150</u>	\$ 64,821	9.5%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 3,779</u></b>	<b><u>\$ 1,323</u></b>		