

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** December 5, 2016  
**SUBJECT:** Financial Reports – October 2016  
**PRESENTER:** J. Carey McLelland, Finance Director  
**ATTACHMENTS:** Yes

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

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

The following are explanations for departments/programs with higher budget to actual percentages for the month of October:

- Dues/Non-Profit Contributions – 2<sup>nd</sup> quarter approved non-profit contribution payments
- Emergency Management - the purchase/encumbrance of capital outlay in the approved budget
- EMS – the purchase/encumbrance of four new ambulances in the approved budget
- Rescue Squad – 2<sup>nd</sup> quarter approved non-profit contribution payment
- Mental Health – 2<sup>nd</sup> quarter maintenance of effort (MOE) payment to Vaya Health (formally the Smoky Mountain Center)

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 paid early in the new fiscal year.

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. The Innovative High School Project financing will be closed on in December 2017.

The YTD deficits in the Detention Center sand Recreation Parks Improvements Projects are being paid from appropriated fund balance in the Capital Projects Fund, proceeds from the sale of the Bent Creek property as approved by the Board in the FY2017 budget.

The YTD deficit in the Westfeldt Park Project from project expenditures to date will be reimbursed from grant funds appropriated in the budget for FY2017.

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

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

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

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

**HENDERSON COUNTY FINANCIAL REPORT**

October 31, 2016

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2016</u>
<b>GENERAL FUND</b>				
REVENUES				
<b>Total Revenues</b>	<b>\$ 12,139,337</b>	<b>\$ 37,991,540</b>	<b>\$ 130,881,800</b>	<b>29.0%</b>
EXPENDITURES				
Governing Body	20,497	95,123	371,339	25.6%
Dues/Non-Profit Contributions	80,904	213,553	475,418	44.9%
County Manager	18,540	97,734	439,824	22.2%
Administrative Services	26,698	120,331	432,848	27.8%
Human Resources	48,999	214,360	671,207	31.9%
Elections	67,660	204,143	921,956	22.1%
Finance	44,705	277,866	866,530	32.1%
County Assessor	116,530	452,643	1,736,188	26.1%
Tax Collector	25,781	111,312	400,914	27.8%
Legal	45,011	245,686	730,616	33.6%
Register of Deeds	34,795	145,574	661,353	22.0%
Facilities Services	273,550	943,196	3,380,709	27.9%
Garage	33,810	132,794	380,064	34.9%
Court Facilities	11,963	51,014	190,000	26.8%
Information Technology	168,922	966,489	2,837,083	34.1%
Sheriff	938,242	4,480,318	15,186,354	29.5%
Detention Center	340,224	1,296,644	4,317,499	30.0%
Emergency Management	29,164	179,855	471,666	38.1%
Fire Services	15,064	258,197	731,491	35.3%
Building Services	69,914	290,338	925,534	31.4%
Wellness Clinic	42,357	174,840	567,213	30.8%
Emergency Medical Services	853,951	2,517,241	6,319,491	39.8%
Animal Services	49,599	212,134	596,364	35.6%
Rescue Squad	2,690	144,571	281,360	51.4%
Forestry Services	-	1,665	56,490	2.9%
Soil & Water Conservation	24,666	110,407	329,913	33.5%
Planning	36,401	169,607	591,104	28.7%
Code Enforcement Services	18,138	89,443	279,837	32.0%
Heritage Museum	8,333	33,333	100,000	33.3%
Cooperative Extension	19,145	88,561	398,261	22.2%
Projects Management	17,318	74,372	238,335	31.2%
Economic Development	-	183,375	1,492,143	12.3%
Agri-Business	10,602	55,124	140,711	39.2%
Public Health	481,430	2,113,910	6,723,985	31.4%
Environmental Health	67,024	338,401	1,111,163	30.5%
H&CC Block Grant	65,495	147,772	733,648	20.1%
Medical Services - Autopsies	2,000	19,500	60,000	32.5%
Mental Health	132,153	264,306	528,612	50.0%
Rural Transportation Assist Program	36,609	36,609	196,095	18.7%
Social Services	1,548,673	6,510,802	21,021,803	31.0%
Juvenile Justice Programs	34,492	69,028	218,745	31.6%
Veteran Services	3,819	15,536	43,416	35.8%
Public Library	195,191	1,036,101	2,976,203	34.8%
Recreation	112,637	481,311	1,614,385	29.8%
Public Education	2,442,270	9,769,078	29,307,235	33.3%
Debt Service	1,542,051	2,684,979	16,066,900	16.7%
Non-Departmental	132,605	18,393	260,000	7.1%
Interfund Transfers	189,150	756,598	2,499,795	30.3%
<b>Total Expenditures</b>	<b>10,479,772</b>	<b>38,894,167</b>	<b>\$ 130,881,800</b>	<b>29.7%</b>
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>\$ 1,659,565</b>	<b>\$ (902,627)</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	\$ 924,788	\$ 4,228,648	\$ 13,362,591	31.6%
Federal & State Programs	616,044	2,262,574	7,560,138	29.9%
General Assistance	7,841	19,580	99,074	19.8%
<b>Total Expenditures</b>	<b>\$ 1,548,673</b>	<b>\$ 6,510,802</b>	<b>\$ 21,021,803</b>	<b>31.0%</b>
<b><i>EDUCATION</i></b>				
Schools Current/Capital Expense	\$ 2,160,000	\$ 8,640,000	\$ 25,920,000	33.3%
Blue Ridge Community College	282,270	1,129,078	3,387,235	33.3%
<b>Total Expenditures</b>	<b>\$ 2,442,270</b>	<b>\$ 9,769,078</b>	<b>\$ 29,307,235</b>	<b>33.3%</b>
<b><i>DEBT SERVICE</i></b>				
County Schools	\$ -	\$ 1,139,262	\$ 8,097,066	14.1%
Blue Ridge Community College	467,609	467,609	2,036,746	23.0%
Henderson County	1,074,442	1,078,108	5,933,088	18.2%
<b>Total Expenditures</b>	<b>\$ 1,542,051</b>	<b>\$ 2,684,979</b>	<b>\$ 16,066,900</b>	<b>16.7%</b>
<b><i>INTERFUND TRANSFERS</i></b>				
Capital Reserve Fund	\$ 6,250	\$ 25,000	\$ 75,000	33.3%
Public Transit Fund	17,762	71,048	213,145	33.3%
Capital Projects Fund	-	-	230,000	0.0%
Debt Service Fund	160,638	642,550	1,927,650	33.3%
Solid Waste Fund	4,500	18,000	54,000	33.3%
<b>Total Expenditures</b>	<b>\$ 189,150</b>	<b>\$ 756,598</b>	<b>\$ 2,499,795</b>	<b>30.3%</b>

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2016</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>				
<b><i>CAPITAL RESERVE FUND</i></b>				
Revenues:	\$ 6,250	\$ 25,000	\$ 75,000	33.3%
Expenditures:	-	-	\$ 75,000	0.0%
<b>Net Revenues over (under) Expenditures</b>	<b>\$ 6,250</b>	<b>\$ 25,000</b>		
<b><i>FIRE DISTRICTS FUND</i></b>				
Revenues:	\$ 994,043	\$ 2,683,101	\$ 8,644,449	31.0%
Expenditures:	315,399	508,169	\$ 8,644,449	5.9%
<b>Net Revenues over (under) Expenditures</b>	<b>\$ 678,644</b>	<b>\$ 2,174,932</b>		
<b><i>REVALUATION RESERVE FUND</i></b>				
Revenues:	\$ 84,023	\$ 336,224	\$ 1,007,586	33.4%
Expenditures:	59,922	338,670	\$ 1,007,586	33.6%
<b>Net Revenues over (under) Expenditures</b>	<b>\$ 24,101</b>	<b>\$ (2,446)</b>		
<b><i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i></b>				
Revenues:	\$ 103,152	\$ 154,954	\$ 615,161	25.2%
Expenditures:	37,718	180,905	\$ 615,161	29.4%
<b>Net Revenues over (under) Expenditures</b>	<b>\$ 65,434</b>	<b>\$ (25,951)</b>		
<b><i>PUBLIC TRANSIT FUND</i></b>				
Revenues:	\$ 66,653	\$ 272,183	\$ 953,576	28.5%
Expenditures:	4,509	114,925	\$ 953,576	12.1%
<b>Net Revenues over (under) Expenditures</b>	<b>\$ 62,144</b>	<b>\$ 157,258</b>		
<b><i>DEBT SERVICE RESERVE FUND</i></b>				
Revenues:	\$ 160,637	\$ 642,550	\$ 1,927,650	33.3%
Expenditures:	-	-	\$ 1,927,650	0.0%
<b>Net Revenues over (under) Expenditures</b>	<b>\$ 160,637</b>	<b>\$ 642,550</b>		

	<u>CURRENT MONTH</u>	<u>PROJECT TO DATE</u>	<u>BUDGET</u>	<u>%USED 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:	<u>105</u>	<u>460,047</u>	\$ 6,000,000	7.7%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (105)</u></b>	<b><u>\$ 5,542,327</u></b>		
<b><i>EMERGENCY COMMUNICATIONS UPGRADE PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ 1,956,265	\$ 2,090,250	93.6%
Expenditures:	<u>3,920</u>	<u>1,590,279</u>	\$ 2,090,250	76.1%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (3,920)</u></b>	<b><u>\$ 365,986</u></b>		
<b><i>HEALTH SCIENCES CENTER PROJECT (WINGATE/BRCC/PARDEE) (Project to Date)</i></b>				
Revenues:	\$ 309,427	\$ 33,005,951	\$ 32,510,351	101.5%
Expenditures:	<u>2,368,809</u>	<u>30,967,352</u>	\$ 32,510,351	95.3%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (2,059,382)</u></b>	<b><u>\$ 2,038,599</u></b>		
<b><i>95 COURTHOUSE RENOVATIONS PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ 1,000,000	\$ 1,000,000	100.0%
Expenditures:	<u>4,891</u>	<u>885,841</u>	\$ 1,000,000	88.6%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (4,891)</u></b>	<b><u>\$ 114,159</u></b>		
<b><i>INNOVATIVE HIGH SCHOOL PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ -	\$ 783,250	0.0%
Expenditures:	<u>148,345</u>	<u>460,317</u>	\$ 783,250	58.8%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (148,345)</u></b>	<b><u>\$ (460,317)</u></b>		
<b><i>EMERGENCY SERVICES HEADQUARTERS PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ -	\$ 843,717	0.0%
Expenditures:	<u>64,633</u>	<u>76,944</u>	\$ 843,717	9.1%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (64,633)</u></b>	<b><u>\$ (76,944)</u></b>		
<b><i>HENDERSONVILLE HIGH SCHOOL PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ -	\$ 2,724,000	0.0%
Expenditures:	<u>163,440</u>	<u>251,160</u>	\$ 2,724,000	9.2%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (163,440)</u></b>	<b><u>\$ (251,160)</u></b>		

	<u>CURRENT MONTH</u>	<u>PROJECT TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2016</u>
<b><u>CAPITAL PROJECT FUNDS</u></b>				
<b><i>DETENTION CENTER ROOF PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ -	\$ 966,900	0.0%
Expenditures:	<u>12,525</u>	<u>22,700</u>	\$ 966,900	2.3%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (12,525)</u></b>	<b><u>\$ (22,700)</u></b>		
<b><i>RECREATION PARKS IMPROVEMENTS (Project to Date)</i></b>				
Revenues:	\$ -	\$ -	\$ 570,000	0.0%
Expenditures:	<u>-</u>	<u>31,590</u>	\$ 570,000	5.5%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ (31,590)</u></b>		
<b><i>WESTFELDT PARK PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ -	\$ 235,000	0.0%
Expenditures:	<u>74,033</u>	<u>200,479</u>	\$ 235,000	85.3%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (74,033)</u></b>	<b><u>\$ (200,479)</u></b>		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2016</u>
<b><u>ENTERPRISE FUNDS</u></b>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	\$ 558,743	\$ 2,343,616	\$ 5,727,157	40.9%
Expenditures:	<u>850,953</u>	<u>1,670,306</u>	\$ 5,727,157	29.2%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (292,210)</u></b>	<b><u>\$ 673,310</u></b>		
<i>CANE CREEK WATER &amp; SEWER DISTRICT FUND</i>				
Revenues:	\$ 101,101	\$ 999,102	\$ 2,775,151	36.0%
Expenditures:	<u>63,125</u>	<u>300,180</u>	\$ 2,775,151	10.8%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 37,976</u></b>	<b><u>\$ 698,922</u></b>		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	\$ 3,395	\$ 10,868	\$ 64,821	16.8%
Expenditures:	<u>2,645</u>	<u>8,795</u>	\$ 64,821	13.6%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 750</u></b>	<b><u>\$ 2,073</u></b>		

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 10/31/2016**

<b><u>Fund(s)</u></b>	<b><u>10/01/16 Beg. Cash Balance</u></b>	<b><u>Debits Revenues</u></b>	<b><u>(Credits) (Expenditures)</u></b>	<b><u>10/31/16 Ending Cash Balance</u></b>
General	\$ 45,653,212.36	\$ 12,991,395.76	\$ (11,143,470.44)	\$ 47,501,137.68
Special Revenue	7,234,102.09	1,613,062.04	(597,407.53)	8,249,756.60
Capital Projects	8,819,953.58	1,594,581.91	(3,062,122.24)	7,352,413.25
Enterprise	5,277,257.10	919,182.54	(1,067,258.04)	5,129,181.60
Trust & Agency	<u>678,413.88</u>	<u>460,328.18</u>	<u>(287,863.79)</u>	<u>850,878.27</u>
Total	<u>\$ 67,662,939.01</u>	<u>\$ 17,578,550.43</u>	<u>\$ (16,158,122.04)</u>	
<b>Total cash available as of 10/31/16</b>				<b><u>\$ 69,083,367.40</u></b>