

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** February 6, 2017  
**SUBJECT:** Financial Reports – December 2016  
**PRESENTER:** J. Carey McLelland, Finance Director  
**ATTACHMENTS:** Yes

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

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

Register of Deeds – contracted services for document image conversion and scanning services  
Emergency Management - the purchase/encumbrance of capital outlay in the approved budget  
EMS – the purchase of four new ambulances in the approved budget  
Agri-Business – excess operating expenditures over \$120,000 that will be covered by membership fees  
Debt Service – annual principal and interest payments scheduled/came due and paid in November

The YTD deficit in the 911 Emergency Communications Fund is due to a timing delay in receipt of the NC 911 PSAP Surcharge revenue for the month of December. These funds will be received in January 2017.

The YTD deficit in the Emergency Services Headquarters, Hendersonville High School and Law Enforcement Training Center Projects is 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 Detention Center and 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. This reimbursement is anticipated to be received in early 2017.

The YTD deficit in the Cane Creek Water & Sewer District Fund is due to the purchase/encumbrance of capital outlay for new equipment and a vehicle and a budgeted annual debt service payment that occurred at the end of November.

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

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

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

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

**HENDERSON COUNTY FINANCIAL REPORT**  
**December 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>\$ 21,383,821</b>	<b>\$ 79,548,047</b>	<b>\$ 130,989,767</b>	<b>60.7%</b>
<b>EXPENDITURES</b>				
Governing Body	59,365	173,132	371,339	46.6%
Dues/Non-Profit Contributions	1,181	218,243	475,418	45.9%
County Manager	34,467	150,626	439,824	34.2%
Administrative Services	59,315	205,358	432,848	47.4%
Human Resources	81,601	341,037	671,207	50.8%
Elections	55,527	425,792	921,956	46.2%
Finance	91,827	429,126	866,530	49.5%
County Assessor	156,158	737,303	1,736,188	42.5%
Tax Collector	62,020	200,599	400,914	50.0%
Legal	76,759	373,101	730,616	51.1%
Register of Deeds	99,141	460,016	706,453	65.1%
Facilities Services	472,434	1,668,224	3,380,709	49.3%
Garage	46,454	198,880	380,064	52.3%
Court Facilities	17,168	73,470	190,000	38.7%
Information Technology	274,856	1,431,929	2,868,943	49.9%
Sheriff	1,591,941	7,428,711	15,156,354	49.0%
Detention Center	450,305	2,125,927	4,317,499	49.2%
Emergency Management	48,333	304,682	472,666	64.5%
Fire Services	104,284	381,579	731,491	52.2%
Building Services	90,376	445,146	925,534	48.1%
Wellness Clinic	72,498	291,449	567,213	51.4%
Emergency Medical Services	661,014	3,658,767	6,319,491	57.9%
Animal Services	49,457	305,431	596,364	51.2%
Rescue Squad	3,681	151,275	281,360	53.8%
Forestry Services	4,206	7,859	56,490	13.9%
Soil & Water Conservation	37,235	171,336	329,913	51.9%
Planning	60,449	266,855	591,104	45.1%
Code Enforcement Services	32,094	138,532	279,837	49.5%
Heritage Museum	8,333	50,000	100,000	50.0%
Cooperative Extension	19,280	125,703	398,261	31.6%
Projects Management	29,592	123,414	238,335	51.8%
Economic Development	529,681	713,056	1,493,643	47.7%
Agri-Business	18,725	88,521	140,711	62.9%
Public Health	702,644	3,215,220	6,731,485	47.8%
Environmental Health	119,713	552,877	1,111,163	49.8%
H&CC Block Grant	69,538	287,568	733,648	39.2%
Medical Services - Autopsies	4,800	27,250	60,000	45.4%
Mental Health	-	264,306	528,612	50.0%
Rural Transportation Assist Program	-	36,609	196,095	18.7%
Social Services	2,017,019	10,046,366	21,019,943	47.8%
Juvenile Justice Programs	31,442	100,836	218,745	46.1%
Veteran Services	4,885	23,548	43,416	54.2%
Public Library	302,180	1,574,020	3,029,070	52.0%
Recreation	126,278	710,996	1,614,385	44.0%
Public Education	2,442,270	14,653,617	29,307,235	50.0%
Debt Service	565,619	9,828,907	16,066,900	61.2%
Non-Departmental	(67,589)	18,393	260,000	7.1%
Interfund Transfers	189,149	1,134,897	2,499,795	45.4%
<b>Total Expenditures</b>	<b>11,907,705</b>	<b>66,340,489</b>	<b>\$ 130,989,767</b>	<b>50.6%</b>
<b>Net Revenues over (under) Expenditures</b>	<b>\$ 9,476,116</b>	<b>\$ 13,207,558</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>APPROPRIATIONS DETAIL</u></b>				
<b><i>SOCIAL SERVICES</i></b>				
Staff Operations	\$ 1,398,524	\$ 6,549,888	\$ 13,360,731	49.0%
Federal & State Programs	614,327	3,465,518	7,560,138	45.8%
General Assistance	4,168	30,960	99,074	31.2%
<b>Total Expenditures</b>	<b><u>\$ 2,017,019</u></b>	<b><u>\$ 10,046,366</u></b>	<b><u>\$ 21,019,943</u></b>	<b><u>47.8%</u></b>
<b><i>EDUCATION</i></b>				
Schools Current/Capital Expense	\$ 2,160,000	\$ 12,960,000	\$ 25,920,000	50.0%
Blue Ridge Community College	282,270	1,693,617	3,387,235	50.0%
<b>Total Expenditures</b>	<b><u>\$ 2,442,270</u></b>	<b><u>\$ 14,653,617</u></b>	<b><u>\$ 29,307,235</u></b>	<b><u>50.0%</u></b>
<b><i>DEBT SERVICE</i></b>				
County Schools	\$ 458,983	\$ 5,223,351	\$ 8,097,066	64.5%
Blue Ridge Community College	-	1,758,438	2,036,746	86.3%
Henderson County	106,636	2,847,118	5,933,088	48.0%
<b>Total Expenditures</b>	<b><u>\$ 565,619</u></b>	<b><u>\$ 9,828,907</u></b>	<b><u>\$ 16,066,900</u></b>	<b><u>61.2%</u></b>
<b><i>INTERFUND TRANSFERS</i></b>				
Capital Reserve Fund	\$ 6,250	\$ 37,500	\$ 75,000	50.0%
Public Transit Fund	17,762	106,572	213,145	50.0%
Capital Projects Fund	-	-	230,000	0.0%
Debt Service Fund	160,638	963,825	1,927,650	50.0%
Solid Waste Fund	4,500	27,000	54,000	50.0%
<b>Total Expenditures</b>	<b><u>\$ 189,150</u></b>	<b><u>\$ 1,134,897</u></b>	<b><u>\$ 2,499,795</u></b>	<b><u>45.4%</u></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	\$ 37,500	\$ 75,000	50.0%
Expenditures:	-	-	\$ 75,000	0.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 6,250</u></b>	<b><u>\$ 37,500</u></b>		
<b><i>FIRE DISTRICTS FUND</i></b>				
Revenues:	\$ 2,446,253	\$ 7,118,314	\$ 8,644,449	82.3%
Expenditures:	449,703	1,881,437	\$ 8,644,449	21.8%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 1,996,550</u></b>	<b><u>\$ 5,236,877</u></b>		
<b><i>REVALUATION RESERVE FUND</i></b>				
Revenues:	\$ 84,317	\$ 505,041	\$ 1,007,586	50.1%
Expenditures:	91,109	494,051	\$ 1,007,586	49.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (6,792)</u></b>	<b><u>\$ 10,990</u></b>		
<b><i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i></b>				
Revenues:	\$ 51,755	\$ 258,567	\$ 615,161	42.0%
Expenditures:	70,643	328,928	\$ 615,161	53.5%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (18,888)</u></b>	<b><u>\$ (70,361)</u></b>		
<b><i>PUBLIC TRANSIT FUND</i></b>				
Revenues:	\$ 58,340	\$ 356,170	\$ 953,576	37.4%
Expenditures:	53,513	271,884	\$ 953,576	28.5%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 4,827</u></b>	<b><u>\$ 84,286</u></b>		
<b><i>DEBT SERVICE RESERVE FUND</i></b>				
Revenues:	\$ 160,637	\$ 963,825	\$ 1,927,650	50.0%
Expenditures:	-	-	\$ 1,927,650	0.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 160,637</u></b>	<b><u>\$ 963,825</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:	-	460,047	\$ 6,000,000	7.7%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ -</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:	-	1,589,179	\$ 2,090,250	76.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ 367,086</u></b>		
<b><i>HEALTH SCIENCES CENTER PROJECT (WINGATE/BRCC/PARDEE) (Project to Date)</i></b>				
Revenues:	\$ 54,812	\$ 33,257,261	\$ 32,510,351	102.3%
Expenditures:	3,239	32,352,099	\$ 32,510,351	99.5%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ 51,573</u></b>	<b><u>\$ 905,162</u></b>		
<b><i>95 COURTHOUSE RENOVATIONS PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ 1,000,000	\$ 1,000,000	100.0%
Expenditures:	27,866	960,446	\$ 1,000,000	96.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ (27,866)</u></b>	<b><u>\$ 39,554</u></b>		
<b><i>INNOVATIVE HIGH SCHOOL PROJECT (Project to Date)</i></b>				
Revenues:	\$ 15,927,941	\$ 15,927,941	\$ 15,927,942	100.0%
Expenditures:	199,792	1,036,304	\$ 15,927,942	6.5%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ 15,728,149</u></b>	<b><u>\$ 14,891,637</u></b>		
<b><i>EMERGENCY SERVICES HEADQUARTERS PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ -	\$ 843,717	0.0%
Expenditures:	11,000	111,950	\$ 843,717	13.3%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ (11,000)</u></b>	<b><u>\$ (111,950)</u></b>		
<b><i>HENDERSONVILLE HIGH SCHOOL PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ -	\$ 2,724,000	0.0%
Expenditures:	-	332,880	\$ 2,724,000	12.2%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ (332,880)</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>LAW ENFORCEMENT TRAINING CENTER PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ -	\$ 1,300,000	0.0%
Expenditures:	<u>78,000</u>	<u>80,000</u>	\$ 1,300,000	6.2%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (78,000)</u></b>	<b><u>\$ (80,000)</u></b>		
<b><i>DETENTION CENTER ROOF PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ -	\$ 966,900	0.0%
Expenditures:	<u>265,488</u>	<u>288,188</u>	\$ 966,900	29.8%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (265,488)</u></b>	<b><u>\$ (288,188)</u></b>		
<b><i>RECREATION PARKS IMPROVEMENTS (Project to Date)</i></b>				
Revenues:	\$ -	\$ -	\$ 570,000	0.0%
Expenditures:	<u>20,950</u>	<u>31,590</u>	\$ 570,000	5.5%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (20,950)</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>-</u>	<u>204,800</u>	\$ 235,000	87.1%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ (204,800)</u></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>ENTERPRISE FUNDS</u></b>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	\$ 514,571	\$ 3,341,982	\$ 5,727,157	58.4%
Expenditures:	<u>469,896</u>	<u>2,857,716</u>	\$ 5,727,157	49.9%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<u>\$ 44,675</u>	<u>\$ 484,266</u>		
<i>CANE CREEK WATER &amp; SEWER DISTRICT FUND</i>				
Revenues:	\$ 101,214	\$ 1,252,308	\$ 2,775,151	45.1%
Expenditures:	<u>288,454</u>	<u>1,437,971</u>	\$ 2,775,151	51.8%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<u>\$ (187,240)</u>	<u>\$ (185,663)</u>		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	\$ 4,055	\$ 19,477	\$ 64,821	30.0%
Expenditures:	<u>2,611</u>	<u>14,921</u>	\$ 64,821	23.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<u>\$ 1,444</u>	<u>\$ 4,556</u>		

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 12/31/2016**

<u>Fund(s)</u>	<u>12/01/16 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>12/31/16 Ending Cash Balance</u>
General	\$ 52,930,843.84	\$ 28,441,341.39	\$ (12,842,132.16)	\$ 68,530,053.07
Special Revenue	10,162,346.42	2,922,159.48	(1,488,606.20)	11,595,899.70
Capital Projects	5,555,666.91	54,812.15	(585,368.85)	5,025,110.21
Enterprise	4,427,445.71	806,084.69	(1,083,147.15)	4,150,383.25
Trust & Agency	<u>841,299.87</u>	<u>287,015.04</u>	<u>(242,900.35)</u>	<u>885,414.56</u>
Total	<u>\$ 73,917,602.75</u>	<u>\$ 32,511,412.75</u>	<u>\$ (16,242,154.71)</u>	
<b>Total cash available as of 12/31/16</b>				<b><u>\$ 90,186,860.79</u></b>