

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** May 1, 2017  
**SUBJECT:** Financial Reports – March 2017  
**PRESENTER:** J. Carey McLelland, Finance Director  
**ATTACHMENTS:** Yes

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

Attached for the Board's review and approval are the March 2017 County Financial Report and Cash Balance Report.

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

Register of Deeds – contracted services for document image conversion and scanning services  
Information Technology - contracted services payments for existing computer technology  
Emergency Management - the purchase of capital outlay equipment in the approved budget  
EMS – the purchase of four new ambulances in the approved budget  
Rescue Squad – vehicle repair costs incurred to be reimbursed by the Squad to the County  
Agri-Business – excess operating expenditures over \$120,000 that will be covered by Agri-Business membership fees

The YTD deficit in the 911 Emergency Communications Fund is due to a timing delay in receipt of the monthly NC 911 PSAP Surcharge revenue for February and March. These funds will be received in April and May.

The YTD deficit in the Emergency Services Headquarters, the Law Enforcement Training Center and Hendersonville High School 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 from proceeds received from the sale of the Bent Creek property as approved 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. The remaining project reimbursement due will be received prior to the end of the current fiscal year.

The YTD deficit in the Cane Creek Water & Sewer District Fund is due to capital outlay expenditures incurred on the Mill Pond Creek Sewer Project that is being paid from appropriated retained earnings in the Fund.

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

Request that the Board consider approving the County's March 2017 Financial Reports as presented.

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

***I move that the Board of Commissioners approve the March 2017 County Financial Report and Cash Balance Report as presented.***

**HENDERSON COUNTY FINANCIAL REPORT**  
**March 31, 2017**

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2016</u>
<b>GENERAL FUND</b>				
<b>REVENUES</b>				
<b>Total Revenues</b>	<b>\$ 8,416,472</b>	<b>\$107,647,689</b>	<b>\$ 131,375,735</b>	<b>81.9%</b>
<b>EXPENDITURES</b>				
Governing Body	19,517	233,076	371,339	62.8%
Dues/Non-Profit Contributions	893	318,033	475,418	66.9%
County Manager	99,948	386,361	510,129	75.7%
Administrative Services	31,890	308,595	432,848	71.3%
Human Resources	53,242	489,283	671,207	72.9%
Elections	31,848	541,450	921,956	58.7%
Finance	62,737	633,803	866,530	73.1%
County Assessor	89,743	1,063,096	1,736,188	61.2%
Tax Collector	30,729	290,411	400,914	72.4%
Legal	54,150	530,450	730,616	72.6%
Register of Deeds	35,623	555,498	706,453	78.6%
Facilities Services	281,244	2,400,141	3,379,132	71.0%
Garage	18,120	290,187	380,064	76.4%
Court Facilities	7,798	113,994	190,000	60.0%
Information Technology	344,625	2,310,555	2,868,943	80.5%
Sheriff	1,186,882	10,496,156	15,164,452	69.2%
Detention Center	362,867	3,080,599	4,321,999	71.3%
Emergency Management	26,091	380,164	472,666	80.4%
Fire Services	15,319	428,510	731,491	58.6%
Building Services	63,554	635,192	925,534	68.6%
Wellness Clinic	39,216	409,854	567,213	72.3%
Emergency Medical Services	418,852	4,916,070	6,319,491	77.8%
Animal Services	39,501	421,042	596,364	70.6%
Rescue Squad	4,215	226,220	281,360	80.4%
Forestry Services	4,348	25,353	56,490	44.9%
Soil & Water Conservation	20,747	236,343	329,913	71.6%
Planning	28,505	367,015	591,104	62.1%
Code Enforcement Services	18,742	192,066	332,337	57.8%
Heritage Museum	8,334	75,000	100,000	75.0%
Cooperative Extension	26,840	222,150	398,261	55.8%
Projects Management	17,469	175,962	238,335	73.8%
Economic Development	16,178	1,065,394	1,493,643	71.3%
Agri-Business	11,439	123,469	140,711	87.7%
Public Health	496,533	4,656,237	6,741,179	69.1%
Environmental Health	79,452	807,335	1,153,388	70.0%
H&CC Block Grant	62,699	482,932	733,648	65.8%
Medical Services - Autopsies	4,350	41,400	60,000	69.0%
Mental Health	-	396,459	528,612	75.0%
Rural Transportation Assist Program	-	85,887	196,095	43.8%
Social Services	1,388,521	14,557,320	21,145,675	68.8%
Juvenile Justice Programs	1,270	146,609	224,188	65.4%
Veteran Services	3,199	32,932	43,416	75.9%
Public Library	233,599	2,203,093	3,074,568	71.7%
Recreation	115,903	1,051,632	1,637,935	64.2%
Public Education	2,442,270	21,980,426	29,307,235	75.0%
Debt Service	1,870,989	11,700,550	16,066,900	72.8%
Non-Departmental	(135,208)	18,393	260,000	7.1%
Interfund Transfers	189,149	1,702,347	2,499,795	68.1%
<b>Total Expenditures</b>	<b>10,223,932</b>	<b>93,805,044</b>	<b>\$ 131,375,735</b>	<b>71.4%</b>
<b>Net Revenues over (under) Expenditures</b>	<b>\$ (1,807,460)</b>	<b>\$ 13,842,645</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	\$ 917,851	\$ 9,327,031	\$ 13,360,731	69.8%
Federal & State Programs	465,238	5,188,094	7,685,870	67.5%
General Assistance	5,432	42,195	99,074	42.6%
<b>Total Expenditures</b>	<b><u>\$ 1,388,521</u></b>	<b><u>\$ 14,557,320</u></b>	<b><u>\$ 21,145,675</u></b>	<b>68.8%</b>
<b><i>EDUCATION</i></b>				
Schools Current/Capital Expense	\$ 2,160,000	\$ 19,440,000	\$ 25,920,000	75.0%
Blue Ridge Community College	282,270	2,540,426	3,387,235	75.0%
<b>Total Expenditures</b>	<b><u>\$ 2,442,270</u></b>	<b><u>\$ 21,980,426</u></b>	<b><u>\$ 29,307,235</u></b>	<b>75.0%</b>
<b><i>DEBT SERVICE</i></b>				
Public Schools	\$ 1,284,417	\$ 6,508,400	\$ 8,097,066	80.4%
Blue Ridge Community College	185,525	1,943,963	2,036,746	95.4%
Henderson County	401,047	3,248,187	5,933,088	54.7%
<b>Total Expenditures</b>	<b><u>\$ 1,870,989</u></b>	<b><u>\$ 11,700,550</u></b>	<b><u>\$ 16,066,900</u></b>	<b>72.8%</b>
<b><i>INTERFUND TRANSFERS</i></b>				
Capital Reserve Fund	\$ 6,250	\$ 56,250	\$ 75,000	75.0%
Public Transit Fund	17,762	159,859	213,145	75.0%
Capital Projects Fund	-	-	230,000	0.0%
Debt Service Fund	160,638	1,445,738	1,927,650	75.0%
Solid Waste Fund	4,500	40,500	54,000	75.0%
<b>Total Expenditures</b>	<b><u>\$ 189,150</u></b>	<b><u>\$ 1,702,347</u></b>	<b><u>\$ 2,499,795</u></b>	<b>68.1%</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	\$ 56,250	\$ 75,000	75.0%
Expenditures:	-	-	\$ 75,000	0.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 6,250</u></b>	<b><u>\$ 56,250</u></b>		
<b><i>FIRE DISTRICTS FUND</i></b>				
Revenues:	\$ 153,157	\$ 8,566,657	\$ 8,644,449	99.1%
Expenditures:	498,950	4,811,456	\$ 8,644,449	55.7%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (345,793)</u></b>	<b><u>\$ 3,755,201</u></b>		
<b><i>REVALUATION RESERVE FUND</i></b>				
Revenues:	\$ 84,037	\$ 757,243	\$ 1,007,586	75.2%
Expenditures:	102,957	720,345	\$ 1,007,586	71.5%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (18,920)</u></b>	<b><u>\$ 36,898</u></b>		
<b><i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i></b>				
Revenues:	\$ 51,586	\$ 361,805	\$ 702,061	51.5%
Expenditures:	1,033	434,692	\$ 702,061	61.9%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 50,553</u></b>	<b><u>\$ (72,887)</u></b>		
<b><i>PUBLIC TRANSIT FUND</i></b>				
Revenues:	\$ 66,227	\$ 478,044	\$ 953,576	50.1%
Expenditures:	4,029	333,830	\$ 953,576	35.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 62,198</u></b>	<b><u>\$ 144,214</u></b>		
<b><i>DEBT SERVICE RESERVE FUND</i></b>				
Revenues:	\$ 160,637	\$ 1,445,738	\$ 1,927,650	75.0%
Expenditures:	-	-	\$ 1,927,650	0.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 160,637</u></b>	<b><u>\$ 1,445,738</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>EMERGENCY COMMUNICATIONS UPGRADE PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 1,956,265	\$ 1,961,870	99.7%
Expenditures:	<u>18,855</u>	<u>1,626,889</u>	\$ 1,961,870	82.9%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<u><b>\$ (18,855)</b></u>	<u><b>\$ 329,376</b></u>		
<i>HEALTH SCIENCES CENTER PROJECT (WINGATE/BRCC/PARDEE) (Project to Date)</i>				
Revenues:	\$ 111,060	\$ 34,950,021	\$ 32,624,190	107.1%
Expenditures:	<u>-</u>	<u>33,100,250</u>	\$ 32,624,190	101.5%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<u><b>\$ 111,060</b></u>	<u><b>\$ 1,849,771</b></u>		
<i>95 COURTHOUSE RENOVATIONS PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 1,000,000	\$ 1,000,000	100.0%
Expenditures:	<u>-</u>	<u>960,446</u>	\$ 1,000,000	96.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<u><b>\$ -</b></u>	<u><b>\$ 39,554</b></u>		
<i>EMERGENCY SERVICES HEADQUARTERS PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ -	\$ 843,717	0.0%
Expenditures:	<u>70,428</u>	<u>607,345</u>	\$ 843,717	72.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<u><b>\$ (70,428)</b></u>	<u><b>\$ (607,345)</b></u>		
<i>LAW ENFORCEMENT TRAINING CENTER PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ -	\$ 1,300,000	0.0%
Expenditures:	<u>20,793</u>	<u>264,593</u>	\$ 1,300,000	20.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<u><b>\$ (20,793)</b></u>	<u><b>\$ (264,593)</b></u>		
<i>INNOVATIVE HIGH SCHOOL PROJECT (Project to Date)</i>				
Revenues:	\$ 8,802	\$ 15,948,238	\$ 15,927,942	100.1%
Expenditures:	<u>1,239,694</u>	<u>4,591,074</u>	\$ 15,927,942	28.8%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<u><b>\$ (1,230,892)</b></u>	<u><b>\$ 11,357,164</b></u>		
<i>HENDERSONVILLE HIGH SCHOOL PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ -	\$ 2,724,000	0.0%
Expenditures:	<u>55,121</u>	<u>607,737</u>	\$ 2,724,000	22.3%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<u><b>\$ (55,121)</b></u>	<u><b>\$ (607,737)</b></u>		

	<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:	\$ 474,821	\$ 4,830,004	\$ 5,727,157	84.3%
Expenditures:	<u>454,546</u>	<u>4,245,696</u>	\$ 5,727,157	74.1%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<u>\$ 20,275</u>	<u>\$ 584,308</u>		
<i>CANE CREEK WATER &amp; SEWER DISTRICT FUND</i>				
Revenues:	\$ 137,661	\$ 1,612,344	\$ 2,775,151	58.1%
Expenditures:	<u>147,040</u>	<u>2,012,041</u>	\$ 2,775,151	72.5%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<u>\$ (9,379)</u>	<u>\$ (399,697)</u>		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	\$ 3,388	\$ 26,623	\$ 64,821	41.1%
Expenditures:	<u>1,060</u>	<u>25,732</u>	\$ 64,821	39.7%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<u>\$ 2,328</u>	<u>\$ 891</u>		

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 03/31/2017**

<u>Fund(s)</u>	<u>03/01/17 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>03/31/17 Ending Cash Balance</u>
General	\$ 70,957,350.73	\$ 9,272,733.83	\$ (11,116,975.73)	\$ 69,113,108.83
Special Revenue	10,666,083.54	621,026.77	(836,430.67)	10,450,679.64
Capital Projects	6,278,634.87	111,060.21	(1,455,019.71)	4,934,675.37
Enterprise	3,997,184.64	735,826.86	(816,504.63)	3,916,506.87
Trust & Agency	<u>822,969.51</u>	<u>276,704.55</u>	<u>(250,564.48)</u>	<u>849,109.58</u>
Total	<u>\$ 92,722,223.29</u>	<u>\$ 11,017,352.22</u>	<u>\$ (14,475,495.22)</u>	
<b>Total cash available as of 03/31/17</b>				<b><u>\$ 89,264,080.29</u></b>