

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** June 5, 2017  
**SUBJECT:** Financial Reports – April 2017  
**PRESENTER:** J. Carey McLelland, Finance Director  
**ATTACHMENTS:** Yes

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

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

- Information Technology - contracted services payments for existing computer technology
- 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 dues
- Mental Health – 4<sup>th</sup> quarter Maintenance of Effort (MOE) funding payment to Vaya Health

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 April. These funds will be received in May.

The YTD deficit in the Emergency Services Headquarters, the Law Enforcement Training Center (LETC), the Hendersonville High School and the Edneyville Elementary 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 Recreation Parks Improvements Project is 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 is expected to 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 April 2017 Financial Reports as presented.

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

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

**HENDERSON COUNTY FINANCIAL REPORT**  
**April 30, 2017**

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2017</u>
<b>GENERAL FUND</b>				
<b>REVENUES</b>				
<b>Total Revenues</b>	<b>\$ 5,333,691</b>	<b>\$112,981,380</b>	<b>\$ 131,362,570</b>	<b>86.0%</b>
<b>EXPENDITURES</b>				
Governing Body	34,258	267,334	371,339	72.0%
Dues/Non-Profit Contributions	93,588	411,621	475,418	86.6%
County Manager	19,834	406,195	469,824	86.5%
Administrative Services	33,332	341,927	432,848	79.0%
Human Resources	44,199	533,482	671,207	79.5%
Elections	52,029	593,479	921,956	64.4%
Finance	73,453	707,256	866,530	81.6%
County Assessor	106,250	1,169,346	1,736,188	67.4%
Tax Collector	31,251	321,662	400,914	80.2%
Legal	53,104	583,554	730,616	79.9%
Register of Deeds	31,747	591,049	706,453	83.7%
Facilities Services	208,227	2,613,668	3,426,132	76.3%
Garage	22,038	312,225	380,064	82.2%
Court Facilities	12,222	130,227	190,000	68.5%
Information Technology	210,314	2,499,463	2,868,943	87.1%
Sheriff	1,118,727	11,568,844	15,164,452	76.3%
Detention Center	315,248	3,387,164	4,321,999	78.4%
Emergency Management	23,999	404,163	472,666	85.5%
Fire Services	18,400	447,127	731,491	61.1%
Building Services	66,469	701,661	925,534	75.8%
Wellness Clinic	36,627	445,888	567,213	78.6%
Emergency Medical Services	433,182	5,329,157	6,319,491	84.3%
Animal Services	37,201	458,243	596,364	76.8%
Rescue Squad	69,106	295,325	300,000	98.4%
Forestry Services	-	25,353	56,490	44.9%
Soil & Water Conservation	24,290	260,634	329,913	79.0%
Planning	28,200	395,216	591,104	66.9%
Code Enforcement Services	19,284	211,350	332,337	63.6%
Heritage Museum	8,334	83,333	100,000	83.3%
Cooperative Extension	36,064	258,215	398,261	64.8%
Projects Management	17,508	193,471	238,335	81.2%
Economic Development	91,688	1,157,081	1,493,643	77.5%
Agri-Business	10,588	134,057	140,711	95.3%
Public Health	471,821	5,181,194	6,742,679	76.8%
Environmental Health	75,674	890,898	1,153,388	77.2%
H&CC Block Grant	63,596	546,528	733,648	74.5%
Medical Services - Autopsies	5,950	47,350	60,000	78.9%
Mental Health	132,153	528,612	528,612	100.0%
Rural Transportation Assist Program	-	85,887	196,095	43.8%
Social Services	1,333,864	15,903,871	21,135,675	75.2%
Juvenile Justice Programs	31,362	177,971	224,188	79.4%
Veteran Services	3,322	36,254	43,416	83.5%
Public Library	220,263	2,430,043	3,074,568	79.0%
Recreation	139,256	1,180,229	1,637,935	72.1%
Public Education	2,442,270	24,422,696	29,307,235	83.3%
Debt Service	-	11,700,550	16,066,900	72.8%
Non-Departmental	19,334	37,727	230,000	16.4%
Interfund Transfers	189,149	1,891,496	2,499,795	75.7%
<b>Total Expenditures</b>	<b>8,508,775</b>	<b>102,300,076</b>	<b>\$ 131,362,570</b>	<b>77.9%</b>
<b>Net Revenues over (under) Expenditures</b>	<b>\$ (3,175,084)</b>	<b>\$ 10,681,304</b>		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2017</u>
<b><u>APPROPRIATIONS DETAIL</u></b>				
<b><i>SOCIAL SERVICES</i></b>				
Staff Operations	\$ 914,552	\$ 10,254,270	\$ 13,350,731	76.8%
Federal & State Programs	413,496	5,601,590	7,685,870	72.9%
General Assistance	5,816	48,011	99,074	48.5%
<b>Total Expenditures</b>	<b><u>\$ 1,333,864</u></b>	<b><u>\$ 15,903,871</u></b>	<b><u>\$ 21,135,675</u></b>	<b><u>75.2%</u></b>
<b><i>EDUCATION</i></b>				
Schools Current/Capital Expense	\$ 2,160,000	\$ 21,600,000	\$ 25,920,000	83.3%
Blue Ridge Community College	282,270	2,822,696	3,387,235	83.3%
<b>Total Expenditures</b>	<b><u>\$ 2,442,270</u></b>	<b><u>\$ 24,422,696</u></b>	<b><u>\$ 29,307,235</u></b>	<b><u>83.3%</u></b>
<b><i>DEBT SERVICE</i></b>				
Public Schools	\$ -	\$ 6,508,400	\$ 8,097,066	80.4%
Blue Ridge Community College	-	1,943,963	2,036,746	95.4%
Henderson County	-	3,248,187	5,933,088	54.7%
<b>Total Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ 11,700,550</u></b>	<b><u>\$ 16,066,900</u></b>	<b><u>72.8%</u></b>
<b><i>INTERFUND TRANSFERS</i></b>				
Capital Reserve Fund	\$ 6,250	\$ 62,500	\$ 75,000	83.3%
Public Transit Fund	17,762	177,621	213,145	83.3%
Capital Projects Fund	-	-	230,000	0.0%
Debt Service Fund	160,638	1,606,375	1,927,650	83.3%
Solid Waste Fund	4,500	45,000	54,000	83.3%
<b>Total Expenditures</b>	<b><u>\$ 189,150</u></b>	<b><u>\$ 1,891,496</u></b>	<b><u>\$ 2,499,795</u></b>	<b><u>75.7%</u></b>

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2017</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>				
<b><i>CAPITAL RESERVE FUND</i></b>				
Revenues:	\$ 6,250	\$ 62,500	\$ 75,000	83.3%
Expenditures:	-	-	\$ 75,000	0.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 6,250</u></b>	<b><u>\$ 62,500</u></b>		
<b><i>FIRE DISTRICTS FUND</i></b>				
Revenues:	\$ 127,240	\$ 8,693,897	\$ 8,644,449	100.6%
Expenditures:	131,466	4,942,922	\$ 8,644,449	57.2%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (4,226)</u></b>	<b><u>\$ 3,750,975</u></b>		
<b><i>REVALUATION RESERVE FUND</i></b>				
Revenues:	\$ 84,117	\$ 841,361	\$ 1,007,586	83.5%
Expenditures:	67,650	787,995	\$ 1,007,586	78.2%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 16,467</u></b>	<b><u>\$ 53,366</u></b>		
<b><i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i></b>				
Revenues:	\$ 103,183	\$ 464,988	\$ 702,061	66.2%
Expenditures:	38,166	475,545	\$ 702,061	67.7%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 65,017</u></b>	<b><u>\$ (10,557)</u></b>		
<b><i>PUBLIC TRANSIT FUND</i></b>				
Revenues:	\$ 78,127	\$ 556,171	\$ 953,576	58.3%
Expenditures:	4,645	338,476	\$ 953,576	35.5%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 73,482</u></b>	<b><u>\$ 217,695</u></b>		
<b><i>DEBT SERVICE RESERVE FUND</i></b>				
Revenues:	\$ 160,638	\$ 1,606,375	\$ 1,927,650	83.3%
Expenditures:	-	-	\$ 1,927,650	0.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 160,638</u></b>	<b><u>\$ 1,606,375</u></b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2017</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) Expenditures</b>	<b><u>\$ (18,855)</u></b>	<b><u>\$ 329,376</u></b>		
<i>HEALTH SCIENCES CENTER PROJECT (WINGATE/BRCC/PARDEE) (Project to Date)</i>				
Revenues:	\$ -	\$ 34,950,021	\$ 32,624,190	107.1%
Expenditures:	<u>12,353</u>	<u>33,112,603</u>	\$ 32,624,190	101.5%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (12,353)</u></b>	<b><u>\$ 1,837,418</u></b>		
<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) Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ 39,554</u></b>		
<i>EMERGENCY SERVICES HEADQUARTERS PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ -	\$ 843,717	0.0%
Expenditures:	<u>52,093</u>	<u>659,438</u>	\$ 843,717	78.2%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (52,093)</u></b>	<b><u>\$ (659,438)</u></b>		
<i>LAW ENFORCEMENT TRAINING CENTER PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ -	\$ 1,300,000	0.0%
Expenditures:	<u>46,800</u>	<u>311,393</u>	\$ 1,300,000	24.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (46,800)</u></b>	<b><u>\$ (311,393)</u></b>		
<i>INNOVATIVE HIGH SCHOOL PROJECT (Project to Date)</i>				
Revenues:	\$ 8,832	\$ 15,957,070	\$ 15,927,942	100.2%
Expenditures:	<u>1,128,314</u>	<u>5,719,388</u>	\$ 15,927,942	35.9%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (1,119,482)</u></b>	<b><u>\$ 10,237,682</u></b>		
<i>HENDERSONVILLE HIGH SCHOOL PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ -	\$ 2,724,000	0.0%
Expenditures:	<u>-</u>	<u>607,737</u>	\$ 2,724,000	22.3%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ (607,737)</u></b>		
<i>EDNEYVILLE ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ -	\$ 1,257,000	0.0%
Expenditures:	<u>21,998</u>	<u>21,998</u>	\$ 1,257,000	1.8%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (21,998)</u></b>	<b><u>\$ (21,998)</u></b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2017</u>
<b>Expenditures</b>				
<b><u>CAPITAL PROJECT FUNDS</u></b>				
<i>RECREATION PARKS IMPROVEMENTS (Project to Date)</i>				
Revenues:	\$ -	\$ -	\$ 570,000	0.0%
Expenditures:	<u>-</u>	<u>172,296</u>	\$ 570,000	30.2%
<b>Net Revenues over (under)</b>	<b><u>\$ -</u></b>	<b><u>\$ (172,296)</u></b>		
<b>Expenditures</b>				
<i>WESTFELDT PARK PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 22,771	\$ 235,000	9.7%
Expenditures:	<u>-</u>	<u>204,800</u>	\$ 235,000	87.1%
<b>Net Revenues over (under)</b>	<b><u>\$ -</u></b>	<b><u>\$ (182,029)</u></b>		
<b>Expenditures</b>				

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2017</u>
<b><u>ENTERPRISE FUNDS</u></b>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	\$ 453,000	\$ 5,283,004	\$ 5,727,157	92.2%
Expenditures:	<u>517,962</u>	<u>4,760,788</u>	\$ 5,727,157	83.1%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ (64,962)</u></b>	<b><u>\$ 522,216</u></b>		
<i>CANE CREEK WATER &amp; SEWER DISTRICT FUND</i>				
Revenues:	\$ 125,253	\$ 1,737,597	\$ 2,775,151	62.6%
Expenditures:	<u>318,695</u>	<u>2,330,736</u>	\$ 2,775,151	84.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ (193,442)</u></b>	<b><u>\$ (593,139)</u></b>		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	\$ 6,811	\$ 33,434	\$ 64,821	51.6%
Expenditures:	<u>2,328</u>	<u>28,060</u>	\$ 64,821	43.3%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ 4,483</u></b>	<b><u>\$ 5,374</u></b>		

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 04/30/2017**

<b><u>Fund(s)</u></b>	<b><u>04/01/17 Beg. Cash Balance</u></b>	<b><u>Debits Revenues</u></b>	<b><u>(Credits) (Expenditures)</u></b>	<b><u>04/30/17 Ending Cash Balance</u></b>
General	\$ 69,113,108.83	\$ 4,393,098.22	\$ (8,455,814.59)	\$ 65,050,392.46
Special Revenue	10,450,679.64	717,940.22	(407,895.47)	10,760,724.39
Capital Projects	4,934,675.37	2,514,694.22	(1,268,170.47)	6,181,199.12
Enterprise	3,916,506.87	699,178.13	(981,077.24)	3,634,607.76
Trust & Agency	<u>849,109.58</u>	<u>258,715.00</u>	<u>(269,056.86)</u>	<u>838,767.72</u>
Total	<u>\$ 89,264,080.29</u>	<u>\$ 8,583,625.79</u>	<u>\$ (11,382,014.63)</u>	
<b>Total cash available as of 04/30/17</b>				<b><u>\$ 86,465,691.45</u></b>