

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** August 7, 2017  
**SUBJECT:** Financial Reports – May 2017  
**PRESENTER:** J. Carey McLelland, Finance Director  
**ATTACHMENTS:** Yes

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

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

- Garage – fuel costs incurred with usage to be allocated out to certain departments
- Rescue Squad – vehicle repair and fuel costs incurred to be reimbursed by the Squad to the County
- 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 May. These funds will be received in June.

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 and the Artificial Turf Field Projects is being paid from appropriated fund balance in the Capital Projects Fund primarily 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 has been requested and is expected to be received in early FY2018.

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 May 2017 Financial Reports as presented.

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

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

**HENDERSON COUNTY FINANCIAL REPORT**

May 31, 2017

|   | <u>CURRENT</u><br><u>MONTH</u> | <u>YEAR TO</u><br><u>DATE</u> | <u>BUDGET</u>         | <u>%USED</u><br><u>FY2017</u> |
|---|--------------------------------|-------------------------------|-----------------------|-------------------------------|
| <b>GENERAL FUND</b>                                     |                                |                               |                       |                               |
| <b>REVENUES</b>   |                                |                               |                       |                               |
| <b>Total Revenues</b>                                   | <b>\$ 5,162,577</b>            | <b>\$118,143,957</b>          | <b>\$ 131,421,377</b> | <b>89.9%</b>                  |
| <b>EXPENDITURES</b>                                     |                                |                               |                       |                               |
| Governing Body  | 34,846                         | 306,182                       | 371,339               | 82.5%                         |
| Dues/Non-Profit Contributions                           | 5,403                          | 417,024                       | 475,418               | 87.7%                         |
| County Manager  | 20,210                         | 426,406                       | 469,824               | 90.8%                         |
| Administrative Services                                 | 31,440                         | 373,367                       | 432,848               | 86.3%                         |
| Human Resources   | 60,489                         | 593,971                       | 671,207               | 88.5%                         |
| Elections   | 40,335                         | 635,060                       | 921,956               | 68.9%                         |
| Finance   | 62,948                         | 770,204                       | 866,530               | 88.9%                         |
| County Assessor   | 121,947                        | 1,291,293                     | 1,736,188             | 74.4%                         |
| Tax Collector   | 30,503                         | 352,165                       | 400,914               | 87.8%                         |
| Legal   | 50,632                         | 634,186                       | 730,616               | 86.8%                         |
| Register of Deeds                                       | 25,697                         | 612,941                       | 706,453               | 86.8%                         |
| Facilities Services                                     | 314,795                        | 2,919,793                     | 3,426,132             | 85.2%                         |
| Garage  | 52,044                         | 364,269                       | 380,064               | 95.8%                         |
| Court Facilities  | 28,139                         | 155,841                       | 190,000               | 82.0%                         |
| Information Technology                                  | 176,008                        | 2,591,470                     | 2,867,143             | 90.4%                         |
| Sheriff   | 1,033,703                      | 12,580,768                    | 15,164,452            | 83.0%                         |
| Detention Center  | 331,815                        | 3,714,967                     | 4,321,999             | 86.0%                         |
| Emergency Management                                    | 28,210                         | 432,373                       | 472,666               | 91.5%                         |
| Fire Services   | 17,174                         | 462,702                       | 731,491               | 63.3%                         |
| Building Services                                       | 61,152                         | 762,812                       | 925,534               | 82.4%                         |
| Wellness Clinic   | 39,576                         | 485,464                       | 567,213               | 85.6%                         |
| Emergency Medical Services                              | 424,461                        | 5,753,618                     | 6,319,491             | 91.0%                         |
| Animal Services   | 36,581                         | 498,919                       | 596,364               | 83.7%                         |
| Rescue Squad  | 4,357                          | 299,682                       | 300,000               | 99.9%                         |
| Forestry Services                                       | 7,780                          | 33,134                        | 56,490                | 58.7%                         |
| Soil & Water Conservation                               | 23,931                         | 284,565                       | 329,913               | 86.3%                         |
| Planning  | 28,511                         | 423,727                       | 591,104               | 71.7%                         |
| Code Enforcement Services                               | 70,179                         | 281,529                       | 332,337               | 84.7%                         |
| Heritage Museum   | 8,334                          | 91,667                        | 100,000               | 91.7%                         |
| Cooperative Extension                                   | 25,630                         | 283,844                       | 398,261               | 71.3%                         |
| Projects Management                                     | 18,225                         | 211,695                       | 238,335               | 88.8%                         |
| Economic Development                                    | -                              | 1,157,081                     | 1,493,643             | 77.5%                         |
| Agri-Business   | 22,253                         | 156,309                       | 177,711               | 88.0%                         |
| Public Health   | 530,046                        | 5,651,139                     | 6,742,679             | 83.8%                         |
| Environmental Health                                    | 98,378                         | 967,727                       | 1,153,388             | 83.9%                         |
| H&CC Block Grant  | 57,734                         | 604,262                       | 733,648               | 82.4%                         |
| Medical Services - Autopsies                            | 4,150                          | 51,500                        | 60,000                | 85.8%                         |
| Mental Health   | -                              | 528,612                       | 528,612               | 100.0%                        |
| Rural Transportation Assist Program                     | -                              | 85,887                        | 196,095               | 43.8%                         |
| Social Services   | 1,420,060                      | 17,319,508                    | 21,137,475            | 81.9%                         |
| Juvenile Justice Programs                               | -                              | 177,971                       | 245,995               | 72.3%                         |
| Veteran Services  | 3,172                          | 39,427                        | 43,416                | 90.8%                         |
| Public Library  | 273,181                        | 2,695,499                     | 3,074,568             | 87.7%                         |
| Recreation  | 146,281                        | 1,324,079                     | 1,637,935             | 80.8%                         |
| Public Education  | 2,442,270                      | 26,864,965                    | 29,307,235            | 91.7%                         |
| Debt Service  | 2,048,609                      | 13,749,159                    | 14,576,769            | 94.3%                         |
| Non-Departmental  | -                              | 37,727                        | 230,000               | 16.4%                         |
| Interfund Transfers                                     | 189,149                        | 2,080,646                     | 3,989,926             | 52.1%                         |
| <b>Total Expenditures</b>                               | <b>10,450,338</b>              | <b>112,537,136</b>            | <b>\$ 131,421,377</b> | <b>85.6%</b>                  |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b> | <b>\$ (5,287,761)</b>          | <b>\$ 5,606,821</b>           |                       |                               |

|                                     | <u>CURRENT<br/>MONTH</u> | <u>YEAR TO<br/>DATE</u> | <u>BUDGET</u>        | <u>%USED<br/>FY2017</u> |
|-------------------------------------|--------------------------|-------------------------|----------------------|-------------------------|
| <b><u>APPROPRIATIONS DETAIL</u></b> |                          |                         |                      |                         |
| <b><i>SOCIAL SERVICES</i></b>       |                          |                         |                      |                         |
| Staff Operations                    | \$ 940,508               | \$ 11,190,356           | \$ 13,352,531        | 83.8%                   |
| Federal & State Programs            | 474,304                  | 6,075,893               | 7,685,870            | 79.1%                   |
| General Assistance                  | 5,248                    | 53,259                  | 99,074               | 53.8%                   |
| <b>Total Expenditures</b>           | <b>\$ 1,420,060</b>      | <b>\$ 17,319,508</b>    | <b>\$ 21,137,475</b> | <b>81.9%</b>            |
| <b><i>EDUCATION</i></b>             |                          |                         |                      |                         |
| Schools Current/Capital Expense     | \$ 2,160,000             | \$ 23,760,000           | \$ 25,920,000        | 91.7%                   |
| Blue Ridge Community College        | 282,270                  | 3,104,965               | 3,387,235            | 91.7%                   |
| <b>Total Expenditures</b>           | <b>\$ 2,442,270</b>      | <b>\$ 26,864,965</b>    | <b>\$ 29,307,235</b> | <b>91.7%</b>            |
| <b><i>DEBT SERVICE</i></b>          |                          |                         |                      |                         |
| Public Schools                      | \$ 1,098,579             | \$ 7,606,979            | \$ 7,799,140         | 97.5%                   |
| Blue Ridge Community College        | -                        | 1,943,963               | 2,036,746            | 95.4%                   |
| Henderson County                    | 950,030                  | 4,198,217               | 4,740,883            | 88.6%                   |
| <b>Total Expenditures</b>           | <b>\$ 2,048,609</b>      | <b>\$ 13,749,159</b>    | <b>\$ 14,576,769</b> | <b>94.3%</b>            |
| <b><i>INTERFUND TRANSFERS</i></b>   |                          |                         |                      |                         |
| Capital Reserve Fund                | \$ 6,250                 | \$ 68,750               | \$ 75,000            | 91.7%                   |
| Public Transit Fund                 | 17,762                   | 195,383                 | 213,145              | 91.7%                   |
| Capital Projects Fund               | -                        | -                       | 230,000              | 0.0%                    |
| Debt Service Fund                   | 160,638                  | 1,767,013               | 3,417,781            | 51.7%                   |
| Solid Waste Fund                    | 4,500                    | 49,500                  | 54,000               | 91.7%                   |
| <b>Total Expenditures</b>           | <b>\$ 189,150</b>        | <b>\$ 2,080,646</b>     | <b>\$ 3,989,926</b>  | <b>52.1%</b>            |

|   | <u>CURRENT</u><br><u>MONTH</u> | <u>YEAR TO</u><br><u>DATE</u> | <u>BUDGET</u> | <u>%USED</u><br><u>FY2017</u> |
|---|--------------------------------|-------------------------------|---------------|-------------------------------|
| <b><u>SPECIAL REVENUE FUNDS</u></b>                     |                                |                               |               |                               |
| <b><i>CAPITAL RESERVE FUND</i></b>                      |                                |                               |               |                               |
| Revenues:   | \$ 6,250                       | \$ 68,750                     | \$ 998,463    | 6.9%                          |
| Expenditures:   | -                              | -                             | \$ 998,463    | 0.0%                          |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b> | <b>\$ 6,250</b>                | <b>\$ 68,750</b>              |               |                               |
| <b><i>FIRE DISTRICTS FUND</i></b>                       |                                |                               |               |                               |
| Revenues:   | \$ 112,157                     | \$ 8,806,053                  | \$ 8,644,449  | 101.9%                        |
| Expenditures:   | 560,335                        | 5,503,257                     | \$ 8,644,449  | 63.7%                         |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b> | <b>\$ (448,178)</b>            | <b>\$ 3,302,796</b>           |               |                               |
| <b><i>REVALUATION RESERVE FUND</i></b>                  |                                |                               |               |                               |
| Revenues:   | \$ 84,352                      | \$ 925,712                    | \$ 1,007,586  | 91.9%                         |
| Expenditures:   | 80,668                         | 868,663                       | \$ 1,007,586  | 86.2%                         |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b> | <b>\$ 3,684</b>                | <b>\$ 57,049</b>              |               |                               |
| <b><i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i></b>     |                                |                               |               |                               |
| Revenues:   | \$ 51,765                      | \$ 516,753                    | \$ 702,061    | 73.6%                         |
| Expenditures:   | 63,911                         | 539,519                       | \$ 702,061    | 76.8%                         |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b> | <b>\$ (12,146)</b>             | <b>\$ (22,766)</b>            |               |                               |
| <b><i>PUBLIC TRANSIT FUND</i></b>                       |                                |                               |               |                               |
| Revenues:   | \$ 24,547                      | \$ 580,718                    | \$ 953,576    | 60.9%                         |
| Expenditures:   | 3,917                          | 342,392                       | \$ 953,576    | 35.9%                         |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b> | <b>\$ 20,630</b>               | <b>\$ 238,326</b>             |               |                               |
| <b><i>DEBT SERVICE RESERVE FUND</i></b>                 |                                |                               |               |                               |
| Revenues:   | \$ 160,638                     | \$ 1,767,013                  | \$ 4,341,244  | 40.7%                         |
| Expenditures:   | -                              | -                             | \$ 4,341,244  | 0.0%                          |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b> | <b>\$ 160,638</b>              | <b>\$ 1,767,013</b>           |               |                               |

|  | <u>CURRENT</u><br><u>MONTH</u> | <u>PROJECT TO</u><br><u>DATE</u> | <u>BUDGET</u> | <u>%USED</u><br><u>FY2017</u> |
|--|--------------------------------|----------------------------------|---------------|-------------------------------|
| <b><u>CAPITAL PROJECT FUNDS</u></b>  |                                |                                  |               |                               |
| <b><i>EMERGENCY COMMUNICATIONS UPGRADE PROJECT (Project to Date)</i></b>             |                                |                                  |               |                               |
| Revenues:  | \$ -                           | \$ 1,956,265                     | \$ 1,961,870  | 99.7%                         |
| Expenditures:  | -                              | 1,626,889                        | \$ 1,961,870  | 82.9%                         |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b>                              | <b><u>\$ -</u></b>             | <b><u>\$ 329,376</u></b>         |               |                               |
| <b><i>HEALTH SCIENCES CENTER PROJECT (WINGATE/BRCC/PARDEE) (Project to Date)</i></b> |                                |                                  |               |                               |
| Revenues:  | \$ 326,357                     | \$ 34,623,664                    | \$ 32,624,190 | 106.1%                        |
| Expenditures:  | 832,297                        | 33,944,900                       | \$ 32,624,190 | 104.0%                        |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b>                              | <b><u>\$ (505,940)</u></b>     | <b><u>\$ 678,764</u></b>         |               |                               |
| <b><i>EMERGENCY SERVICES HEADQUARTERS PROJECT (Project to Date)</i></b>              |                                |                                  |               |                               |
| Revenues:  | \$ -                           | \$ -                             | \$ 843,717    | 0.0%                          |
| Expenditures:  | 12,500                         | 671,938                          | \$ 843,717    | 79.6%                         |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b>                              | <b><u>\$ (12,500)</u></b>      | <b><u>\$ (671,938)</u></b>       |               |                               |
| <b><i>LAW ENFORCEMENT TRAINING CENTER PROJECT (Project to Date)</i></b>              |                                |                                  |               |                               |
| Revenues:  | \$ -                           | \$ -                             | \$ 1,300,000  | 0.0%                          |
| Expenditures:  | 7,800                          | 389,393                          | \$ 1,300,000  | 30.0%                         |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b>                              | <b><u>\$ (7,800)</u></b>       | <b><u>\$ (389,393)</u></b>       |               |                               |
| <b><i>INNOVATIVE HIGH SCHOOL PROJECT (Project to Date)</i></b>                       |                                |                                  |               |                               |
| Revenues:  | \$ 7,221                       | \$ 15,964,291                    | \$ 15,927,942 | 100.2%                        |
| Expenditures:  | 1,842,051                      | 7,561,439                        | \$ 15,927,942 | 47.5%                         |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b>                              | <b><u>\$ (1,834,830)</u></b>   | <b><u>\$ 8,402,852</u></b>       |               |                               |
| <b><i>HENDERSONVILLE HIGH SCHOOL PROJECT (Project to Date)</i></b>                   |                                |                                  |               |                               |
| Revenues:  | \$ -                           | \$ -                             | \$ 800,000    | 0.0%                          |
| Expenditures:  | 34,880                         | 642,617                          | \$ 800,000    | 80.3%                         |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b>                              | <b><u>\$ (34,880)</u></b>      | <b><u>\$ (642,617)</u></b>       |               |                               |
| <b><i>EDNEYVILLE ELEMENTARY SCHOOL PROJECT (Project to Date)</i></b>                 |                                |                                  |               |                               |
| Revenues:  | \$ -                           | \$ -                             | \$ 1,257,000  | 0.0%                          |
| Expenditures:  | 21,998                         | 21,998                           | \$ 1,257,000  | 1.8%                          |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b>                              | <b><u>\$ (21,998)</u></b>      | <b><u>\$ (21,998)</u></b>        |               |                               |

|  | <u>CURRENT<br/>MONTH</u>   | <u>PROJECT TO<br/>DATE</u> | <u>BUDGET</u> | <u>%USED<br/>FY2017</u> |
|--|----------------------------|----------------------------|---------------|-------------------------|
| <b><u>CAPITAL PROJECT FUNDS</u></b>                            |                            |                            |               |                         |
| <b><i>RECREATION PARKS IMPROVEMENTS (Project to Date)</i></b>  |                            |                            |               |                         |
| Revenues:  | \$ -                       | \$ -                       | \$ 570,000    | 0.0%                    |
| Expenditures:  | <u>125,704</u>             | <u>298,000</u>             | \$ 570,000    | 52.3%                   |
| <b>Net Revenues over (under)<br/>Expenditures</b>              | <b><u>\$ (125,704)</u></b> | <b><u>\$ (298,000)</u></b> |               |                         |
| <b><i>WESTFELDT PARK PROJECT (Project to Date)</i></b>         |                            |                            |               |                         |
| Revenues:  | \$ -                       | \$ 22,771                  | \$ 235,000    | 9.7%                    |
| Expenditures:  | <u>-</u>                   | <u>204,800</u>             | \$ 235,000    | 87.1%                   |
| <b>Net Revenues over (under)<br/>Expenditures</b>              | <b><u>\$ -</u></b>         | <b><u>\$ (182,029)</u></b> |               |                         |
| <b><i>ARTIFICIAL TURF FIELD PROJECTS (Project to Date)</i></b> |                            |                            |               |                         |
| Revenues:  | \$ -                       | \$ -                       | \$ 2,750,000  | 0.0%                    |
| Expenditures:  | <u>222,003</u>             | <u>224,548</u>             | \$ 2,750,000  | 8.2%                    |
| <b>Net Revenues over (under)<br/>Expenditures</b>              | <b><u>\$ (222,003)</u></b> | <b><u>\$ (224,548)</u></b> |               |                         |

|  | <u>CURRENT<br/>MONTH</u> | <u>YEAR TO<br/>DATE</u>    | <u>BUDGET</u> | <u>%USED<br/>FY2017</u> |
|--|--------------------------|----------------------------|---------------|-------------------------|
| <b><u>ENTERPRISE FUNDS</u></b>                           |                          |                            |               |                         |
| <b><i>SOLID WASTE LANDFILL FUND</i></b>                  |                          |                            |               |                         |
| Revenues:  | \$ 630,333               | \$ 5,913,337               | \$ 5,727,157  | 103.3%                  |
| Expenditures:  | <u>573,208</u>           | <u>5,335,546</u>           | \$ 5,727,157  | 93.2%                   |
| <b>Net Revenues over (under)<br/>Expenditures</b>        | <b><u>\$ 57,125</u></b>  | <b><u>\$ 577,791</u></b>   |               |                         |
| <b><i>CANE CREEK WATER &amp; SEWER DISTRICT FUND</i></b> |                          |                            |               |                         |
| Revenues:  | \$ 157,195               | \$ 1,894,793               | \$ 2,775,151  | 68.3%                   |
| Expenditures:  | <u>98,915</u>            | <u>2,441,151</u>           | \$ 2,775,151  | 88.0%                   |
| <b>Net Revenues over (under)<br/>Expenditures</b>        | <b><u>\$ 58,280</u></b>  | <b><u>\$ (546,358)</u></b> |               |                         |
| <b><i>JUSTICE ACADEMY SEWER FUND</i></b>                 |                          |                            |               |                         |
| Revenues:  | \$ 4,043                 | \$ 37,476                  | \$ 64,821     | 57.8%                   |
| Expenditures:  | <u>4,174</u>             | <u>32,233</u>              | \$ 64,821     | 49.7%                   |
| <b>Net Revenues over (under)<br/>Expenditures</b>        | <b><u>\$ (131)</u></b>   | <b><u>\$ 5,243</u></b>     |               |                         |

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 05/31/2017**

| <u>Fund(s)</u>                             | <u>05/01/17<br/>Beg. Cash<br/>Balance</u> | <u>Debits<br/>Revenues</u> | <u>(Credits)<br/>(Expenditures)</u> | <u>05/31/17<br/>Ending Cash<br/>Balance</u> |
|--|---|----------------------------|-------------------------------------|---|
| General                                    | \$ 65,050,392.46                          | \$ 5,231,717.90            | \$ (10,042,605.64)                  | \$ 60,239,504.72                            |
| Special Revenue                            | 10,760,724.39                             | 624,199.80                 | (837,334.57)                        | 10,547,589.62                               |
| Capital Projects                           | 6,181,199.12                              | 2,133,314.28               | (816,375.80)                        | 7,498,137.60                                |
| Enterprise                                 | 3,634,607.76                              | 902,018.28                 | (790,159.44)                        | 3,746,466.60                                |
| Trust & Agency                             | <u>838,767.72</u>                         | <u>287,607.87</u>          | <u>(256,409.97)</u>                 | <u>869,965.62</u>                           |
| Total                                      | <u>\$ 86,465,691.45</u>                   | <u>\$ 9,178,858.13</u>     | <u>\$ (12,742,885.42)</u>           |   |
| <b>Total cash available as of 05/31/17</b> |   |                            |                                     | <b><u>\$ 82,901,664.16</u></b>              |