

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

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

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

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

Garage – purchase/encumbrance of two new fleet replacement vehicles approved in the FY2018 budget  
Information Technology – payment of annual software/hardware support maintenance contracts  
EMS – purchase/encumbrance of three new replacement ambulances approved in the FY2018 budget  
Agri-Business – operational expenditures running slightly ahead of approved budget

The YTD deficit in the Revaluation Reserve Fund is due to the purchase/encumbrance of two new replacement vehicles approved in the FY2018 budget.

The YTD deficit in the Edneyville Elementary School, the Hendersonville High School and the Law Enforcement Training Center (LETC) 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 Projects and the Artificial Turf Field Projects is due to these projects 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 prior year's budget.

The YTD deficit in the Cane Creek Water & Sewer District Fund is due to final sewer capital project expenditure payments on the Mill Pond Creek Sewer Project, which has been completed. Fund Balance in the Cane Creek Fund was appropriated in the approved budget to cover these capital project expenditures.

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

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

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

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

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

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2018</u>
<b>GENERAL FUND</b>				
<b>REVENUES</b>				
<b>Total Revenues</b>	<b>\$ 7,821,864</b>	<b>\$ 27,320,872</b>	<b>\$ 136,791,993</b>	<b>20.0%</b>
<b>EXPENDITURES</b>				
Governing Body	24,409	67,483	377,403	17.9%
Dues/Non-Profit Contributions	823	122,112	492,870	24.8%
County Manager	24,234	74,991	505,101	14.8%
Administrative Services	33,003	99,130	468,281	21.2%
Human Resources	58,960	167,234	694,485	24.1%
Elections	35,144	105,454	900,221	11.7%
Finance	63,273	220,772	905,986	24.4%
County Assessor	110,741	331,853	1,820,861	18.2%
Tax Collector	31,821	101,435	481,896	21.0%
Legal	58,470	188,669	783,062	24.1%
Register of Deeds	41,572	132,673	761,449	17.4%
Facilities Services	232,351	667,119	3,571,399	18.7%
Garage	14,479	142,611	425,440	33.5%
Court Facilities	11,552	32,526	190,000	17.1%
Information Technology	141,487	846,985	3,080,814	27.5%
Sheriff	1,152,033	3,343,589	15,344,850	21.8%
Detention Center	374,491	1,099,908	4,775,000	23.0%
Emergency Management	37,256	88,409	422,224	20.9%
Fire Services	21,967	71,670	628,176	11.4%
Building Services	68,764	221,661	1,037,447	21.4%
Wellness Clinic	47,676	129,496	586,810	22.1%
Emergency Medical Services	466,825	1,800,096	6,436,692	28.0%
Animal Services	41,627	121,001	656,446	18.4%
Rescue Squad	2,291	5,291	281,360	1.9%
Forestry Services	6,438	11,496	75,446	15.2%
Soil & Water Conservation	22,882	75,006	366,587	20.5%
Planning	42,199	138,386	616,279	22.5%
Code Enforcement Services	22,336	61,650	287,546	21.4%
Heritage Museum	8,333	25,000	100,000	25.0%
Cooperative Extension	27,207	85,371	398,153	21.4%
Projects Management	18,199	54,202	248,802	21.8%
Economic Development	-	175,000	1,772,120	9.9%
Agri-Business	13,734	38,184	146,211	26.1%
Public Health	515,360	1,528,543	7,174,356	21.3%
Environmental Health	103,442	274,056	1,235,642	22.2%
H&CC Block Grant	64,787	111,766	733,648	15.2%
Medical Services - Autopsies	-	7,250	60,000	12.1%
Mental Health	-	132,153	528,612	25.0%
Rural Transportation Assist Program	-	-	196,095	0.0%
Social Services	1,216,860	3,623,933	20,328,926	17.8%
Juvenile Justice Programs	11,232	29,901	218,745	13.7%
Veteran Services	4,046	10,357	44,987	23.0%
Public Library	227,458	678,341	3,002,911	22.6%
Recreation	95,026	339,342	1,800,458	18.8%
Public Education	3,042,308	9,108,942	31,844,273	28.6%
Debt Service	1,117,823	1,118,477	16,633,735	6.7%
Non-Departmental	-	-	260,000	0.0%
Interfund Transfers	257,516	772,547	3,090,188	25.0%
<b>Total Expenditures</b>	<b>9,912,435</b>	<b>28,582,071</b>	<b>\$ 136,791,993</b>	<b>20.9%</b>
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>\$ (2,090,571)</b>	<b>\$ (1,261,199)</b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2018</u>
<b><u>APPROPRIATIONS DETAIL</u></b>				
<b><i>SOCIAL SERVICES</i></b>				
Staff Operations	\$ 978,301	\$ 2,919,600	\$ 14,401,734	20.3%
Federal & State Programs	236,810	691,133	5,827,192	11.9%
General Assistance	1,749	13,200	100,000	13.2%
<b>Total Expenditures</b>	<b><u>\$ 1,216,860</u></b>	<b><u>\$ 3,623,933</u></b>	<b><u>\$ 20,328,926</u></b>	<b><u>17.8%</u></b>
<b><i>EDUCATION</i></b>				
Schools Current/Capital Expense	\$ 2,731,369	\$ 8,176,124	\$ 28,113,000	29.1%
Blue Ridge Community College	310,939	932,818	3,731,273	25.0%
<b>Total Expenditures</b>	<b><u>\$ 3,042,308</u></b>	<b><u>\$ 9,108,942</u></b>	<b><u>\$ 31,844,273</u></b>	<b><u>28.6%</u></b>
<b><i>DEBT SERVICE</i></b>				
Public Schools	\$ 1,114,679	\$ 1,115,310	\$ 7,277,261	15.3%
Blue Ridge Community College	-	-	1,988,672	0.0%
Henderson County	3,144	3,167	7,367,802	0.0%
<b>Total Expenditures</b>	<b><u>\$ 1,117,823</u></b>	<b><u>\$ 1,118,477</u></b>	<b><u>\$ 16,633,735</u></b>	<b><u>6.7%</u></b>
<b><i>INTERFUND TRANSFERS</i></b>				
Capital Reserve Fund	\$ 6,250	\$ 18,750	\$ 75,000	25.0%
Public Transit Fund	18,462	55,385	221,539	25.0%
Capital Projects Fund	19,167	57,500	230,000	25.0%
Debt Service Fund	209,137	627,412	2,509,649	25.0%
Solid Waste Fund	4,500	13,500	54,000	25.0%
<b>Total Expenditures</b>	<b><u>\$ 257,516</u></b>	<b><u>\$ 772,547</u></b>	<b><u>\$ 3,090,188</u></b>	<b><u>25.0%</u></b>

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2018</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>				
<b><i>CAPITAL RESERVE FUND</i></b>				
Revenues:	\$ 6,250	\$ 18,750	\$ 75,000	25.0%
Expenditures:	<u>6,250</u>	<u>18,750</u>	\$ 75,000	25.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>		
<b><i>FIRE DISTRICTS FUND</i></b>				
Revenues:	\$ 619,129	\$ 1,813,078	\$ 8,871,955	20.4%
Expenditures:	<u>220,246</u>	<u>277,243</u>	\$ 8,871,955	3.1%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 398,883</u></b>	<b><u>\$ 1,535,835</u></b>		
<b><i>REVALUATION RESERVE FUND</i></b>				
Revenues:	\$ 95,973	\$ 288,631	\$ 1,151,906	25.1%
Expenditures:	<u>60,486</u>	<u>295,259</u>	\$ 1,151,906	25.6%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 35,487</u></b>	<b><u>\$ (6,628)</u></b>		
<b><i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i></b>				
Revenues:	\$ 59,890	\$ 120,035	\$ 773,849	15.5%
Expenditures:	<u>1,213</u>	<u>40,950</u>	\$ 773,849	5.3%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 58,677</u></b>	<b><u>\$ 79,085</u></b>		
<b><i>PUBLIC TRANSIT FUND</i></b>				
Revenues:	\$ 18,462	\$ 199,527	\$ 977,553	20.4%
Expenditures:	<u>4,134</u>	<u>8,458</u>	\$ 977,553	0.9%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 14,328</u></b>	<b><u>\$ 191,069</u></b>		
<b><i>DEBT SERVICE RESERVE FUND</i></b>				
Revenues:	\$ 209,137	\$ 627,412	\$ 2,509,649	25.0%
Expenditures:	<u>-</u>	<u>-</u>	\$ 2,509,649	0.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 209,137</u></b>	<b><u>\$ 627,412</u></b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2018</u>
<b><u>CAPITAL PROJECT FUNDS</u></b>				
<i>EMERGENCY SERVICES HEADQUARTERS PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 13,840,670	\$ 13,840,670	100.0%
Expenditures:	<u>121,991</u>	<u>1,180,396</u>	\$ 13,840,670	8.5%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ (121,991)</u></b>	<b><u>\$ 12,660,274</u></b>		
<i>INNOVATIVE HIGH SCHOOL PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 15,978,938	\$ 15,927,942	100.3%
Expenditures:	<u>1,383,390</u>	<u>13,091,784</u>	\$ 15,927,942	82.2%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ (1,383,390)</u></b>	<b><u>\$ 2,887,154</u></b>		
<i>EDNEYVILLE ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ -	\$ 1,257,000	0.0%
Expenditures:	<u>111,160</u>	<u>308,631</u>	\$ 1,257,000	24.6%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ (111,160)</u></b>	<b><u>\$ (308,631)</u></b>		
<i>HENDERSONVILLE HIGH SCHOOL PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ -	\$ 1,300,000	0.0%
Expenditures:	<u>106,049</u>	<u>1,308,059</u>	\$ 1,300,000	100.6%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ (106,049)</u></b>	<b><u>\$ (1,308,059)</u></b>		
<i>LAW ENFORCEMENT TRAINING CENTER PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ -	\$ 1,300,000	0.0%
Expenditures:	<u>-</u>	<u>335,861</u>	\$ 1,300,000	25.8%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ (335,861)</u></b>		
<i>RECREATION PARKS IMPROVEMENTS (Project to Date)</i>				
Revenues:	\$ -	\$ -	\$ 570,000	0.0%
Expenditures:	<u>-</u>	<u>384,761</u>	\$ 570,000	67.5%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ (384,761)</u></b>		
<i>ARTIFICIAL TURF FIELD PROJECTS (Project to Date)</i>				
Revenues:	\$ -	\$ -	\$ 2,750,000	0.0%
Expenditures:	<u>146,300</u>	<u>2,623,324</u>	\$ 2,750,000	95.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ (146,300)</u></b>	<b><u>\$ (2,623,324)</u></b>		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2018</u>
<b><u>ENTERPRISE FUNDS</u></b>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	\$ 445,925	\$ 1,671,637	\$ 6,164,481	27.1%
Expenditures:	<u>646,150</u>	<u>1,454,356</u>	\$ 6,164,481	23.6%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (200,225)</u></b>	<b><u>\$ 217,281</u></b>		
<i>CANE CREEK WATER &amp; SEWER DISTRICT FUND</i>				
Revenues:	\$ 159,947	\$ 410,326	\$ 2,195,462	18.7%
Expenditures:	<u>74,119</u>	<u>437,796</u>	\$ 2,195,462	19.9%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 85,828</u></b>	<b><u>\$ (27,470)</u></b>		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	\$ 3,382	\$ 8,549	\$ 41,348	20.7%
Expenditures:	<u>2,390</u>	<u>6,094</u>	\$ 41,348	14.7%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 992</u></b>	<b><u>\$ 2,455</u></b>		

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 09/30/2017**

<u>Fund(s)</u>	<u>09/01/17 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>09/30/17 Ending Cash Balance</u>
General	\$ 46,340,575.22	\$ 9,753,525.74	\$ (10,440,888.60)	\$ 45,653,212.36
Special Revenue	6,598,277.65	1,210,039.41	(574,214.97)	7,234,102.09
Capital Projects	8,074,378.23	5,731,962.92	(4,986,387.57)	8,819,953.58
Enterprise	4,583,054.09	1,439,959.22	(745,756.21)	5,277,257.10
Trust & Agency	<u>658,815.60</u>	<u>293,813.47</u>	<u>(274,215.19)</u>	<u>678,413.88</u>
Total	<u>\$ 66,255,100.79</u>	<u>\$ 18,429,300.76</u>	<u>\$ (17,021,462.54)</u>	
<b>Total cash available as of 09/30/17</b>				<b><u>\$ 67,662,939.01</u></b>