

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** February 2, 2015

**SUBJECT:** Financial Report – December 2014  
Cash Balance Report – December 2014

**PRESENTER:** J. Carey McLelland, Finance Director

**ATTACHMENTS:** Yes

#### SUMMARY OF REQUEST:

Attached for the Board's review and approval are the December 2014 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:

- Non-Profit Contributions – 3<sup>rd</sup> quarter approved non-profit contribution payments
- Register of Deeds – operation expenditures running slightly higher than budget
- Detention Center – purchase orders encumbered for a new transport van and department supplies
- Emergency Management – purchase orders encumbered for mass casualty incident (MCI) trailers
- Fire Services – payment of volunteer fire department's annual worker's compensation premium
- EMS – purchase order/encumbrance of a new ambulance approved in the FY2015 budget
- Rescue Squad – 3<sup>rd</sup> quarter approved non-profit contribution payment
- Economic Development – annual economic development incentive payments in December
- Agri-Business – operational costs to be covered/reimbursed from Agri-business membership fees
- Mental Health – 2<sup>nd</sup> quarter Maintenance of Effort (MOE) payment to the Smoky Mountain Center

The YTD deficit in the CDBG – Scattered Site Housing Project Fund and the CDBG - Dodd Meadows Project Fund is due to the timing difference between the payment of project expenditures and subsequent reimbursement of grant funds from the state.

The YTD deficit in the Public Transit Fund is due to the payment of operational expenditures and the subsequent reimbursement of approved Federal Transit Authority (FTA) funding from the City of Asheville.

The YTD deficit in the Immigration and Customs Enforcement (ICE) Fund is due to the timing delay/lag in receiving monthly payments. Federal ICE revenues for December will not be received and posted until February 2015.

The YTD deficit in the 911 Emergency Communications Relocation Project and the Westfeldt Park Project is due to the payment of project expenditures and the subsequent reimbursement of grant funds from the NC 911 Board and the NCDENR – Recreational Trails Grant Program respectively.

The YTD deficit in the Health Sciences Education Center Project budget is due to the payment of architectural fees on the project that will be reimbursed from the proceeds of a future financing for the project in FY2015.

The YTD deficit in the Solid Waste Landfill Fund is due to operational expenditures being ahead of revenues and the one time purchase of capital outlay-equipment.

**BOARD ACTION REQUESTED:**

Request that the Board consider approving the County's December 2014 Financial Reports as presented.

***Suggested Motion:***

***I move that the Board of Commissioners approve the December 2014 County Financial Report and Cash Balance Report as presented.***

**HENDERSON COUNTY FINANCIAL REPORT**  
December 31, 2014

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2015</u>
<b>GENERAL FUND</b>				
<b>REVENUES</b>				
<b>Total Revenues</b>	<b>\$ 20,035,979</b>	<b>\$ 70,532,014</b>	<b>\$ 117,399,115</b>	<b>60.1%</b>
<b>EXPENDITURES</b>				
Governing Body	42,185	170,077	382,999	44.4%
Dues/Non-Profit Contributions	98,356	368,950	596,076	61.9%
County Manager	18,308	123,658	331,155	37.3%
Administrative Services	48,670	219,017	428,467	51.1%
Human Resources	56,504	289,739	606,280	47.8%
Elections	71,640	368,878	799,964	46.1%
Finance	77,682	383,451	798,763	48.0%
County Assessor	133,840	802,360	1,769,516	45.3%
Tax Collector	33,406	195,921	448,259	43.7%
Legal	58,264	317,103	680,490	46.6%
Register of Deeds	53,885	216,903	415,987	52.1%
Central Services	257,111	1,162,033	2,668,530	43.5%
Garage	39,645	124,507	337,159	36.9%
Court Facilities	10,807	60,051	190,000	31.6%
Information Technology	112,801	1,073,074	2,359,611	45.5%
Sheriff	1,124,456	6,936,338	13,926,479	49.8%
Detention Center	421,801	2,070,682	3,965,017	52.2%
Emergency Management	40,987	199,445	319,063	62.5%
Fire Services	23,256	314,009	497,754	63.1%
Building Services	68,273	408,840	860,485	47.5%
Wellness Clinic	50,916	245,171	497,809	49.3%
Emergency Medical Services	387,161	2,451,913	4,669,744	52.5%
Animal Services	52,963	285,011	589,396	48.4%
Rescue Squad	70,807	220,570	281,360	78.4%
Forestry Services	4,126	15,281	52,979	28.8%
Soil & Water Conservation	24,818	142,447	308,382	46.2%
Planning	46,148	246,685	583,250	42.3%
Code Enforcement Services	21,497	139,485	281,615	49.5%
Cooperative Extension	26,645	162,334	316,205	51.3%
Economic Development	524,149	692,524	919,367	75.3%
Agri-Business	12,309	74,954	127,848	58.6%
Public Health	519,797	2,804,567	6,193,059	45.3%
Environmental Health	77,846	469,312	989,168	47.4%
H&CC Block Grant	64,716	320,286	733,648	43.7%
Medical Services - Autopsies	1,650	16,100	46,250	34.8%
Mental Health	-	264,306	528,612	50.0%
Rural Transportation Assist Program	28,978	84,237	196,095	43.0%
Social Services	1,808,939	9,924,963	20,623,281	48.1%
Juvenile Justice Programs	42,606	95,414	193,745	49.2%
Veteran Services	2,801	14,442	47,650	30.3%
Public Library	272,027	1,490,831	3,002,841	49.6%
Recreation	184,631	746,640	1,577,242	47.3%
Public Education	2,190,190	13,141,141	26,843,989	49.0%
Debt Service	4,537,573	6,796,442	13,570,026	50.1%
Non-Departmental	-	-	198,075	0.0%
Interfund Transfers	137,119	822,712	1,645,425	50.0%
<b>Total Expenditures</b>	<b>13,882,289</b>	<b>57,472,804</b>	<b>\$ 117,399,115</b>	<b>49.0%</b>
<b>Net Revenues over (under) Expenditures</b>	<b>\$ 6,153,690</b>	<b>\$ 13,059,210</b>		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2015</u>
<b><u>APPROPRIATIONS DETAIL</u></b>				
<b><i>SOCIAL SERVICES</i></b>				
Staff Operations	\$ 1,186,644	\$ 6,142,356	\$ 12,767,001	48.1%
DSS-Smartstart Program	44,223	244,980	553,544	44.3%
Federal & State Programs	575,950	3,517,787	7,241,236	48.6%
General Assistance	2,122	19,840	61,500	32.3%
<b>Total Expenditures</b>	<b>\$ 1,808,939</b>	<b>\$ 9,924,963</b>	<b>\$ 20,623,281</b>	<b>48.1%</b>
<b><i>EDUCATION</i></b>				
Schools Current/Capital Expense	\$ 1,927,037	\$ 11,562,223	\$ 23,686,153	48.8%
Blue Ridge Community College	263,153	1,578,918	3,157,836	50.0%
<b>Total Expenditures</b>	<b>\$ 2,190,190</b>	<b>\$ 13,141,141</b>	<b>\$ 26,843,989</b>	<b>49.0%</b>
<b><i>DEBT SERVICE</i></b>				
County Schools	\$ 3,577,447	\$ 4,857,758	\$ 8,335,988	58.3%
Blue Ridge Community College	496,111	496,111	1,477,771	33.6%
Henderson County	464,015	1,442,573	3,756,267	38.4%
<b>Total Expenditures</b>	<b>\$ 4,537,573</b>	<b>\$ 6,796,442</b>	<b>\$ 13,570,026</b>	<b>50.1%</b>
<b><i>INTERFUND TRANSFERS</i></b>				
Capital Reserve Fund	\$ 116,539	\$ 466,154	\$ 1,398,463	33.3%
Public Transit Fund	16,080	64,321	192,962	33.3%
Solid Waste Fund	4,500	18,000	54,000	33.3%
<b>Total Expenditures</b>	<b>\$ 137,119</b>	<b>\$ 548,475</b>	<b>\$ 1,645,425</b>	<b>33.3%</b>



	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2015</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>				
<b><i>CAPITAL RESERVE FUND</i></b>				
Revenues:	\$ 116,539	\$ 699,231	\$ 1,398,463	50.0%
Expenditures:	<u>179,253</u>	<u>224,252</u>	\$ 1,398,463	16.0%
Net Revenues over (under) Expenditures	<u>\$ (62,714)</u>	<u>\$ 474,979</u>		
<b><i>FIRE DISTRICTS FUND</i></b>				
Revenues:	\$ 2,117,835	\$ 5,779,565	\$ 7,061,065	81.9%
Expenditures:	<u>539,606</u>	<u>1,438,447</u>	\$ 7,061,065	20.4%
Net Revenues over (under) Expenditures	<u>\$ 1,578,229</u>	<u>\$ 4,341,118</u>		
<b><i>REVALUATION RESERVE FUND</i></b>				
Revenues:	\$ 65,362	\$ 392,446	\$ 782,842	50.1%
Expenditures:	<u>96,593</u>	<u>392,899</u>	\$ 782,842	50.2%
Net Revenues over (under) Expenditures	<u>\$ (31,231)</u>	<u>\$ (453)</u>		
<b><i>CDBG - 2011 SCATTERED SITE HOUSING FUND (Project to Date)</i></b>				
Revenues:	\$ -	\$ 230,538	\$ 400,000	57.6%
Expenditures:	<u>-</u>	<u>231,213</u>	\$ 400,000	57.8%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ (675)</u>		
<b><i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i></b>				
Revenues:	\$ 56,947	\$ 1,604,335	\$ 3,526,999	45.5%
Expenditures:	<u>20,420</u>	<u>1,488,065</u>	\$ 3,526,999	42.2%
Net Revenues over (under) Expenditures	<u>\$ 36,527</u>	<u>\$ 116,270</u>		
<b><i>CDBG - DODD MEADOWS PROJECT FUND (Project to Date)</i></b>				
Revenues:	\$ -	\$ 15,185	\$ 454,960	3.3%
Expenditures:	<u>2,000</u>	<u>22,785</u>	\$ 454,960	5.0%
Net Revenues over (under) Expenditures	<u>\$ (2,000)</u>	<u>\$ (7,600)</u>		
<b><i>PUBLIC TRANSIT FUND</i></b>				
Revenues:	\$ 29,195	\$ 248,360	\$ 900,088	27.6%
Expenditures:	<u>100,890</u>	<u>278,692</u>	\$ 900,088	31.0%
Net Revenues over (under) Expenditures	<u>\$ (71,695)</u>	<u>\$ (30,332)</u>		
<b><i>IMMIGRATION &amp; CUSTOMS ENFORCEMENT (ICE) FUND</i></b>				
Revenues:	\$ -	\$ 127,992	\$ 469,151	27.3%
Expenditures:	<u>19,051</u>	<u>158,676</u>	\$ 469,151	33.8%
Net Revenues over (under) Expenditures	<u>\$ (19,051)</u>	<u>\$ (30,684)</u>		

	<u>CURRENT MONTH</u>	<u>PROJECT TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2015</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:	<u>10</u>	<u>407,065</u>	\$ 6,000,000	6.8%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (10)</u></b>	<b><u>\$ 5,595,309</u></b>		
<b><i>EMERGENCY COMMUNICATIONS UPGRADE PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ 1,568,395	\$ 1,574,000	99.6%
Expenditures:	<u>5,069</u>	<u>1,070,660</u>	\$ 1,574,000	68.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (5,069)</u></b>	<b><u>\$ 497,735</u></b>		
<b><i>911 EMERGENCY COMMUNICATIONS CENTER RELOCATION PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ 2,107,066	\$ 3,710,000	56.8%
Expenditures:	<u>16,309</u>	<u>2,985,245</u>	\$ 3,710,000	80.5%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (16,309)</u></b>	<b><u>\$ (878,179)</u></b>		
<b><i>TUXEDO PARK PROJECT (Project to Date)</i></b>				
Revenues:	\$ 100,215	\$ 384,541	\$ 453,000	84.9%
Expenditures:	<u>100,215</u>	<u>384,541</u>	\$ 453,000	84.9%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>		
<b><i>DANA PARK PROJECT (Project to Date)</i></b>				
Revenues:	\$ 79,038	\$ 92,711	\$ 200,000	46.4%
Expenditures:	<u>79,038</u>	<u>92,711</u>	\$ 200,000	46.4%
<b>Net Revenues over (under)</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>		
<b><i>HEALTH SCIENCES EDUCATION CENTER PROJECT (WINGATE/BRCC/PARDEE) (Project to Date)</i></b>				
Revenues:	\$ -	\$ 120,710	\$ 2,615,710	4.6%
Expenditures:	<u>250,132</u>	<u>815,612</u>	\$ 2,615,710	31.2%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (250,132)</u></b>	<b><u>\$ (694,902)</u></b>		
<b><i>WESTFELDT PARK PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ -	\$ 235,000	0.0%
Expenditures:	<u>-</u>	<u>8,457</u>	\$ 235,000	3.6%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ (8,457)</u></b>		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2015</u>
<b><u>ENTERPRISE FUNDS</u></b>				
<b><i>SOLID WASTE LANDFILL FUND</i></b>				
Revenues:	\$ 321,144	\$ 2,378,819	\$ 5,690,038	41.8%
Expenditures:	<u>410,372</u>	<u>2,428,853</u>	\$ 5,690,038	42.7%
Net Revenues over (under) Expenditures	<u>\$ (89,228)</u>	<u>\$ (50,034)</u>		
<b><i>CANE CREEK W&amp;S DISTRICT FUND</i></b>				
Revenues:	\$ 126,900	\$ 1,018,461	\$ 3,801,802	26.8%
Expenditures:	<u>405,498</u>	<u>858,457</u>	\$ 3,801,802	22.6%
Net Revenues over (under) Expenditures	<u>\$ (278,598)</u>	<u>\$ 160,004</u>		
<b><i>JUSTICE ACADEMY SEWER FUND</i></b>				
Revenues:	\$ 6,868	\$ 22,959	\$ 134,375	17.1%
Expenditures:	<u>3,055</u>	<u>15,316</u>	\$ 134,375	11.4%
Net Revenues over (under) Expenditures	<u>\$ 3,813</u>	<u>\$ 7,643</u>		

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 12/31/2014**

<b><u>Fund(s)</u></b>	<b><u>12/01/14 Beg. Cash Balance</u></b>	<b><u>Debits Revenues</u></b>	<b><u>(Credits) (Expenditures)</u></b>	<b><u>12/31/14 Ending Cash Balance</u></b>
General	\$ 53,419,547.99	\$ 27,067,684.73	\$ (15,928,316.44)	\$ 64,558,916.28
Special Revenue	6,330,080.39	2,519,157.85	(1,113,037.77)	7,736,200.47
Capital Projects	8,636,238.93	541,753.38	(759,610.44)	8,418,381.87
Enterprise	4,919,618.25	632,319.64	(999,668.75)	4,552,269.14
Trust & Agency	<u>787,430.49</u>	<u>321,346.89</u>	<u>(201,507.71)</u>	<u>907,269.67</u>
Total	<u>\$ 74,092,916.05</u>	<u>\$ 31,082,262.49</u>	<u>\$ (19,002,141.11)</u>	
<b>Total cash available as of 12/31/14</b>				<b><u>\$ 86,173,037.43</u></b>