

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** June 1, 2015  
**SUBJECT:** Financial Reports – April 2015  
**PRESENTER:** J. Carey McLelland, Finance Director  
**ATTACHMENTS:** Yes

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

Attached for the Board's review and approval are the April 2015 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:

- Dues/Non-profits – 4<sup>th</sup> quarter approved non-profit contribution payments
- Detention Center – purchase of a new transport van and maintenance & repairs to the Detention Center
- Emergency Management – purchase of two mass casualty incident (MCI) trailers
- Rescue Squad – 4<sup>th</sup> quarter approved non-profit contribution payment
- Economic Development – pass through of a \$1.025 million NC One Fund grant payment awarded to Sierra Nevada Brewing Company
- Agri-Business – operational costs to be covered/reimbursed from Agri-business membership fees by fiscal year end
- Mental Health – 4<sup>th</sup> quarter maintenance of effort (MOE) payment made to the Smoky Mountain Center

The YTD deficit in the Revaluation Reserve Fund is due to postage expense incurred for the mailing of reappraisal notices and the annual support payment made for the NC Property Tax System (NCPTS) utilized by the Tax Assessor and Tax Collector Departments. Fund balance has been appropriated in this Fund to cover expenditures.

The YTD deficit in the Immigration and Customs Enforcement (ICE) Fund is due to the phase out/completion of participation in this federal program by the Sheriff's Department/Detention Center. Final program funding was received through December 31, 2014. Fund balance has been appropriated in this Fund to cover expenditures.

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 Center Project budget is due to the payment of architectural fees on the project that will be reimbursed from the proceeds of a near future financing for the project in FY2016.

The YTD deficit in the Solid Waste Landfill Fund is due primarily to the one-time purchase of capital outlay-equipment (\$218,688) and an annual loan debt service payment (\$188,800) made in January.

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

Request that the Board consider approving the County's April 2015 Financial Reports as presented.

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

***I move that the Board of Commissioners approve the April 2015 County Financial Report and Cash Balance Report as presented.***

HENDERSON COUNTY FINANCIAL REPORT

April 30, 2015

	<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>				
REVENUES				
<b>Total Revenues</b>	<b>\$ 5,810,675</b>	<b>\$ 99,612,691</b>	<b>\$ 119,808,956</b>	<b>83.1%</b>
EXPENDITURES				
Governing Body	19,294	285,527	389,529	73.3%
Dues/Non-Profit Contributions	112,481	572,414	646,076	88.6%
County Manager	17,466	363,164	480,969	75.5%
Administrative Services	32,247	364,996	433,056	84.3%
Human Resources	49,243	500,008	612,785	81.6%
Elections	88,568	575,740	805,700	71.5%
Finance	54,803	690,439	862,798	80.0%
County Assessor	110,834	1,327,503	1,787,871	74.3%
Tax Collector	25,783	308,688	453,995	68.0%
Legal	46,058	530,645	688,459	77.1%
Register of Deeds	26,708	372,279	450,623	82.6%
Facility Services	214,814	2,025,633	2,934,394	69.0%
Garage	17,422	247,171	341,748	72.3%
Court Facilities	13,145	110,292	190,000	58.0%
Information Technology	145,004	1,947,160	2,369,936	82.2%
Sheriff	910,363	11,182,242	14,113,382	79.2%
Detention Center	282,246	3,411,918	4,034,112	84.6%
Emergency Management	16,813	297,302	321,357	92.5%
Fire Services	23,646	395,859	500,048	79.2%
Building Services	53,258	653,493	871,912	74.9%
Wellness Clinic	32,479	394,408	501,744	78.6%
Emergency Medical Services	334,824	3,959,668	4,729,399	83.7%
Animal Services	44,102	469,943	597,426	78.7%
Rescue Squad	70,214	298,542	301,360	99.1%
Forestry Services	-	26,259	52,979	49.6%
Soil & Water Conservation	23,496	245,517	312,961	78.4%
Planning	48,681	438,508	590,133	74.3%
Code Enforcement Services	16,213	222,809	285,127	78.1%
Cooperative Extension	22,843	250,397	316,205	79.2%
Economic Development	84,188	1,839,992	1,944,367	94.6%
Agri-Business	11,988	133,490	140,995	94.7%
Public Health	411,764	4,711,144	6,290,323	74.9%
Environmental Health	62,903	790,601	1,001,214	79.0%
H&CC Block Grant	64,430	574,269	733,648	78.3%
Medical Services - Autopsies	6,350	37,700	46,250	81.5%
Mental Health	132,153	528,612	528,612	100.0%
Rural Transportation Assist Program	23,949	135,233	196,095	69.0%
Social Services	1,425,211	16,545,707	20,822,940	79.5%
Juvenile Justice Programs	24,544	146,837	193,745	75.8%
Veteran Services	2,001	23,468	48,247	48.6%
Public Library	246,418	2,462,190	3,082,913	79.9%
Recreation	131,398	1,247,818	1,591,008	78.4%
Public Education	2,256,111	22,165,584	26,677,806	83.1%
Debt Service	1,918,727	9,899,029	13,570,026	72.9%
Non-Departmental	-	1,605	153,075	1.0%
Interfund Transfers	137,119	1,371,187	1,811,608	75.7%
<b>Total Expenditures</b>	<b>9,792,302</b>	<b>95,082,990</b>	<b>\$ 119,808,956</b>	<b>79.4%</b>
<b>Net Revenues over (under) Expenditures</b>	<b>\$ (3,981,627)</b>	<b>\$ 4,529,701</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	\$ 867,118	\$ 10,268,036	\$ 12,965,513	79.2%
DSS-Smartstart Program	44,325	422,588	554,691	76.2%
Federal & State Programs	508,836	5,814,657	7,241,236	80.3%
General Assistance	4,932	40,426	61,500	65.7%
<b>Total Expenditures</b>	<b><u>\$ 1,425,211</u></b>	<b><u>\$ 16,545,707</u></b>	<b><u>\$ 20,822,940</u></b>	<b><u>79.5%</u></b>
<b><i>EDUCATION</i></b>				
Schools Current/Capital Expense	\$ 1,992,958	\$ 19,534,054	\$ 23,519,970	83.1%
Blue Ridge Community College	263,153	2,631,530	3,157,836	83.3%
<b>Total Expenditures</b>	<b><u>\$ 2,256,111</u></b>	<b><u>\$ 22,165,584</u></b>	<b><u>\$ 26,677,806</u></b>	<b><u>83.1%</u></b>
<b><i>DEBT SERVICE</i></b>				
County Schools	\$ 921,228	\$ 6,953,545	\$ 8,335,988	83.4%
Blue Ridge Community College	-	496,111	1,477,771	33.6%
Henderson County	997,499	2,449,373	3,756,267	65.2%
<b>Total Expenditures</b>	<b><u>\$ 1,918,727</u></b>	<b><u>\$ 9,899,029</u></b>	<b><u>\$ 13,570,026</u></b>	<b><u>72.9%</u></b>
<b><i>INTERFUND TRANSFERS</i></b>				
Capital Reserve Fund	\$ 116,539	\$ 1,165,385	\$ 1,564,646	74.5%
Public Transit Fund	16,080	160,802	192,962	83.3%
Solid Waste Fund	4,500	45,000	54,000	83.3%
<b>Total Expenditures</b>	<b><u>\$ 137,119</u></b>	<b><u>\$ 1,371,187</u></b>	<b><u>\$ 1,811,608</u></b>	<b><u>75.7%</u></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	\$ 1,165,385	\$ 1,764,646	66.0%
Expenditures:	<u>-</u>	<u>350,098</u>	\$ 1,764,646	19.8%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 116,539</u></b>	<b><u>\$ 815,287</u></b>		
<b><i>FIRE DISTRICTS FUND</i></b>				
Revenues:	\$ 94,447	\$ 7,086,464	\$ 7,061,065	100.4%
Expenditures:	<u>333,253</u>	<u>4,101,034</u>	\$ 7,061,065	58.1%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (238,806)</u></b>	<b><u>\$ 2,985,430</u></b>		
<b><i>REVALUATION RESERVE FUND</i></b>				
Revenues:	\$ 65,270	\$ 653,843	\$ 795,461	82.2%
Expenditures:	<u>58,653</u>	<u>668,065</u>	\$ 795,461	84.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 6,617</u></b>	<b><u>\$ (14,222)</u></b>		
<b><i>CDBG - 2011 SCATTERED SITE HOUSING FUND (Project to Date)</i></b>				
Revenues:	\$ 12,118	\$ 275,075	\$ 400,000	68.8%
Expenditures:	<u>-</u>	<u>262,957</u>	\$ 400,000	65.7%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 12,118</u></b>	<b><u>\$ 12,118</u></b>		
<b><i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i></b>				
Revenues:	\$ 189,416	\$ 2,539,547	\$ 3,526,999	72.0%
Expenditures:	<u>46,707</u>	<u>2,329,316</u>	\$ 3,526,999	66.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 142,709</u></b>	<b><u>\$ 210,231</u></b>		
<b><i>CDBG - DODD MEADOWS PROJECT FUND (Project to Date)</i></b>				
Revenues:	\$ 16,100	\$ 31,285	\$ 454,960	6.9%
Expenditures:	<u>8,500</u>	<u>31,285</u>	\$ 454,960	6.9%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 7,600</u></b>	<b><u>\$ -</u></b>		
<b><i>PUBLIC TRANSIT FUND</i></b>				
Revenues:	\$ 84,672	\$ 640,646	\$ 900,088	71.2%
Expenditures:	<u>49,827</u>	<u>437,614</u>	\$ 900,088	48.6%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 34,845</u></b>	<b><u>\$ 203,032</u></b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2015</u>
<i>IMMIGRATION &amp; CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	\$ -	\$ 201,145	\$ 469,151	42.9%
Expenditures:	<u>13,591</u>	<u>217,489</u>	\$ 469,151	46.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<u>\$ (13,591)</u>	<u>\$ (16,344)</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>-</u>	<u>421,002</u>	\$ 6,000,000	7.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ 5,581,372</u></b>		
<b><i>EMERGENCY COMMUNICATIONS UPGRADE PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ 1,568,395	\$ 1,574,000	99.6%
Expenditures:	<u>-</u>	<u>1,070,660</u>	\$ 1,574,000	68.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ 497,735</u></b>		
<b><i>911 EMERGENCY COMMUNICATIONS CENTER RELOCATION PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ 2,738,406	\$ 3,710,000	73.8%
Expenditures:	<u>526,174</u>	<u>2,775,113</u>	\$ 3,710,000	74.8%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (526,174)</u></b>	<b><u>\$ (36,707)</u></b>		
<b><i>TUXEDO PARK PROJECT (Project to Date)</i></b>				
Revenues:	\$ 5,390	\$ 424,161	\$ 453,000	93.6%
Expenditures:	<u>5,390</u>	<u>424,161</u>	\$ 453,000	93.6%
<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:	\$ 5,305	\$ 189,633	\$ 200,000	94.8%
Expenditures:	<u>5,305</u>	<u>189,633</u>	\$ 200,000	94.8%
<b>Net Revenues over (under)</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>		
<b><i>HEALTH SCIENCES CENTER PROJECT (WINGATE/BRCC/PARDEE) (Project to Date)</i></b>				
Revenues:	\$ -	\$ 120,710	\$ 2,615,710	4.6%
Expenditures:	<u>752,250</u>	<u>1,867,770</u>	\$ 2,615,710	71.4%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (752,250)</u></b>	<b><u>\$ (1,747,060)</u></b>		
<b><i>WESTFELDT PARK PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ -	\$ 235,000	0.0%
Expenditures:	<u>130</u>	<u>11,726</u>	\$ 235,000	5.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (130)</u></b>	<b><u>\$ (11,726)</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:	\$ 392,612	\$ 3,884,718	\$ 5,720,668	67.9%
Expenditures:	<u>405,941</u>	<u>4,139,970</u>	\$ 5,720,668	72.4%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (13,329)</u></b>	<b><u>\$ (255,252)</u></b>		
<b><i>CANE CREEK W&amp;S DISTRICT FUND</i></b>				
Revenues:	\$ 112,312	\$ 1,528,566	\$ 3,801,802	40.2%
Expenditures:	<u>66,976</u>	<u>1,427,981</u>	\$ 3,801,802	37.6%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 45,336</u></b>	<b><u>\$ 100,585</u></b>		
<b><i>JUSTICE ACADEMY SEWER FUND</i></b>				
Revenues:	\$ 3,376	\$ 37,753	\$ 134,375	28.1%
Expenditures:	<u>2,991</u>	<u>26,899</u>	\$ 134,375	20.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 385</u></b>	<b><u>\$ 10,854</u></b>		

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 04/30/2015**

<u>Fund(s)</u>	<u>04/01/15 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>04/30/15 Ending Cash Balance</u>
General	\$ 60,501,800.56	\$ 4,641,489.24	\$ (10,477,207.92)	\$ 54,666,081.88
Special Revenue	7,031,361.42	815,304.43	(706,896.26)	7,139,769.59
Capital Projects	8,001,747.48	-	(1,325,125.39)	6,676,622.09
Enterprise	4,243,317.61	710,449.59	(688,881.22)	4,264,885.98
Trust & Agency	<u>837,764.03</u>	<u>237,905.16</u>	<u>(278,881.12)</u>	<u>796,788.07</u>
Total	<u>\$ 80,615,991.10</u>	<u>\$ 6,405,148.42</u>	<u>\$ (13,476,991.91)</u>	
<b>Total cash available as of 04/30/15</b>				<b><u>\$ 73,544,147.61</u></b>