

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: September 8, 2015
SUBJECT: Financial Reports – July 2015
PRESENTER: J. Carey McLelland, Finance Director
ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached for the Board's review and approval are the July 2015 County Financial Report and Cash Balance Report.

Since there were three (3) payrolls in the month of July instead of the normal two (2), actual to budget percentages for most departments including the Revaluation Reserve Fund were a little higher than average. The following are explanations for departments/programs with higher budget to actual percentages for the month of July:

- Dues/Non-profits – 1st quarter approved non-profit contribution payments
- EMS – purchase order encumbered for the purchase of three new ambulance units approved in the budget
- Rescue Squad – 1st quarter approved non-profit contribution payment
- Mental Health – 1st quarter maintenance of effort (MOE) payment made to the Smoky Mountain Center

The YTD deficit in the Fire Districts Fund is temporary and due to one fire department needing additional funds for operational and/or capital expenditures in July.

The YTD deficit in the CDBG – Dodd Meadows Project Fund is temporary and due to a timing delay between the expenditure of grant funds on the project and the subsequent reimbursement of expended funds from the Division of Community Assistance.

The YTD deficit in the Immigration and Customs Enforcement (ICE) Fund is from the transfer of the remaining funds available to the County's General Fund due to completion of participation in this federal program by the Sheriff's Department. Final ICE Program funding ceased as of December 31, 2014.

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 and construction costs on the project that will be reimbursed from the proceeds of a financing to be closed on in August 2015.

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT
July 31, 2015

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2016</u>
GENERAL FUND				
REVENUES				
Total Revenues	\$ 4,830,050	\$ 4,830,050	\$ 122,373,450	3.9%
EXPENDITURES				
Governing Body	25,649	27,189	386,685	7.0%
Dues/Non-Profit Contributions	104,084	104,084	501,489	20.8%
County Manager	38,638	38,638	433,420	8.9%
Administrative Services	46,857	46,857	450,479	10.4%
Human Resources	67,568	67,568	645,440	10.5%
Elections	48,397	48,397	919,324	5.3%
Finance	88,231	88,231	826,154	10.7%
County Assessor	155,161	155,160	1,775,414	8.7%
Tax Collector	36,826	36,826	406,492	9.1%
Legal	88,768	88,768	689,070	12.9%
Register of Deeds	39,988	52,824	653,788	8.1%
Facility Services	176,640	184,731	3,022,855	6.1%
Garage	9,681	9,681	351,241	2.8%
Court Facilities	4,675	4,675	190,000	2.5%
Information Technology	298,975	355,485	2,882,953	12.3%
Sheriff	1,282,368	1,442,818	14,335,233	10.1%
Detention Center	333,732	339,027	4,117,325	8.2%
Emergency Management	21,823	21,823	238,857	9.1%
Fire Services	5,761	38,014	605,342	6.3%
Building Services	80,510	80,510	948,546	8.5%
Wellness Clinic	52,954	52,954	539,225	9.8%
Emergency Medical Services	494,499	944,274	5,276,571	17.9%
Animal Services	48,285	50,817	593,682	8.6%
Rescue Squad	75,215	75,215	298,610	25.2%
Forestry Services	-	-	56,244	0.0%
Soil & Water Conservation	35,700	37,424	325,654	11.5%
Planning	54,392	54,392	594,484	9.1%
Code Enforcement Services	25,292	25,291	272,204	9.3%
Heritage Museum	8,333	8,333	100,000	8.3%
Cooperative Extension	22,627	22,627	338,434	6.7%
Projects Management	11,818	11,818	113,087	10.5%
Economic Development	-	-	1,179,513	0.0%
Agri-Business	15,427	15,427	141,251	10.9%
Public Health	583,359	774,745	6,548,330	11.8%
Environmental Health	101,445	102,075	1,120,542	9.1%
H&CC Block Grant	-	-	733,648	0.0%
Medical Services - Autopsies	2,050	2,050	50,000	4.1%
Mental Health	132,153	132,153	528,612	25.0%
Rural Transportation Assist Program	-	-	196,095	0.0%
Social Services	1,676,182	1,762,319	20,775,035	8.5%
Juvenile Justice Programs	-	-	218,745	0.0%
Veteran Services	3,918	3,918	61,526	6.4%
Public Library	287,436	302,867	2,927,514	10.3%
Recreation	126,053	149,953	1,620,280	9.3%
Public Education	2,327,800	2,327,800	27,933,606	8.3%
Debt Service	-	-	13,902,492	0.0%
Non-Departmental	-	-	260,000	0.0%
Interfund Transfers	76,080	76,080	1,287,959	5.9%
Total Expenditures	9,115,350	10,163,838	\$ 122,373,450	8.3%
Net Revenues over (under) Expenditures	\$ (4,285,300)	\$ (5,333,788)		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2016</u>
<u>APPROPRIATIONS DETAIL</u>				
<i>SOCIAL SERVICES</i>				
Staff Operations	\$ 1,192,150	\$ 1,278,287	\$ 13,242,465	9.7%
DSS-Smartstart Program	40,012	40,012	492,923	8.1%
Federal & State Programs	442,159	442,159	6,978,147	6.3%
General Assistance	1,861	1,861	61,500	3.0%
Total Expenditures	\$ 1,676,182	\$ 1,762,319	\$ 20,775,035	8.5%
<i>EDUCATION</i>				
Schools Current/Capital Expense	\$ 2,043,814	\$ 2,043,814	\$ 24,525,770	8.3%
Blue Ridge Community College	283,986	283,986	3,407,836	8.3%
Total Expenditures	\$ 2,327,800	\$ 2,327,800	\$ 27,933,606	8.3%
<i>DEBT SERVICE</i>				
County Schools	\$ -	\$ -	\$ 8,100,873	0.0%
Blue Ridge Community College	-	-	1,685,170	0.0%
Henderson County	-	-	4,116,449	0.0%
Total Expenditures	\$ -	\$ -	\$ 13,902,492	0.0%
<i>INTERFUND TRANSFERS</i>				
Capital Reserve Fund	\$ 6,250	\$ 6,250	\$ 75,000	8.3%
Public Transit Fund	16,080	16,080	192,962	8.3%
Capital Projects Fund	-	-	375,000	0.0%
Debt Service Fund	49,250	49,250	590,997	8.3%
Solid Waste Fund	4,500	4,500	54,000	8.3%
Total Expenditures	\$ 76,080	\$ 76,080	\$ 1,287,959	5.9%

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2016</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>CAPITAL RESERVE FUND</i>				
Revenues:	\$ 6,250	\$ 6,250	\$ 75,000	8.3%
Expenditures:	-	-	\$ 75,000	0.0%
Net Revenues over (under) Expenditures	<u>\$ 6,250</u>	<u>\$ 6,250</u>		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	\$ 44,349	\$ 44,349	\$ 8,486,540	0.5%
Expenditures:	54,532	54,532	\$ 8,486,540	0.6%
Net Revenues over (under) Expenditures	<u>\$ (10,183)</u>	<u>\$ (10,183)</u>		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	\$ 75,285	\$ 75,285	\$ 900,629	8.4%
Expenditures:	80,485	80,485	\$ 900,629	8.9%
Net Revenues over (under) Expenditures	<u>\$ (5,200)</u>	<u>\$ (5,200)</u>		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	\$ 93,835	\$ 93,835	\$ 639,064	14.7%
Expenditures:	18,167	18,167	\$ 639,064	2.8%
Net Revenues over (under) Expenditures	<u>\$ 75,668</u>	<u>\$ 75,668</u>		
<i>CDBG - DODD MEADOWS PROJECT FUND (Project to Date)</i>				
Revenues:	\$ -	\$ 32,885	\$ 447,360	7.4%
Expenditures:	-	33,885	\$ 447,360	7.6%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ (1,000)</u>		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	\$ 16,080	\$ 16,080	\$ 933,305	1.7%
Expenditures:	22	22	\$ 933,305	0.0%
Net Revenues over (under) Expenditures	<u>\$ 16,058</u>	<u>\$ 16,058</u>		
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	\$ -	\$ -	\$ 200,000	0.0%
Expenditures:	16,667	16,667	\$ 200,000	8.3%
Net Revenues over (under) Expenditures	<u>\$ (16,667)</u>	<u>\$ (16,667)</u>		

	<u>CURRENT MONTH</u>	<u>PROJECT TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2016</u>
<u>CAPITAL PROJECT FUNDS</u>				
<i>SEVEN FALLS INFRASTRUCTURE REHAB PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 6,002,374	\$ 6,000,000	100.0%
Expenditures:	-	421,002	\$ 6,000,000	7.0%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ 5,581,372</u>		
<i>EMERGENCY COMMUNICATIONS UPGRADE PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 1,956,265	\$ 1,961,870	99.7%
Expenditures:	85,421	1,225,551	\$ 1,961,870	62.5%
Net Revenues over (under) Expenditures	<u>\$ (85,421)</u>	<u>\$ 730,714</u>		
<i>911 EMERGENCY COMMUNICATIONS CENTER RELOCATION PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 3,569,810	\$ 3,710,000	96.2%
Expenditures:	-	3,463,647	\$ 3,710,000	93.4%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ 106,163</u>		
<i>TUXEDO PARK PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 432,347	\$ 453,000	95.4%
Expenditures:	-	430,269	\$ 453,000	95.0%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ 2,078</u>		
<i>HEALTH SCIENCES CENTER PROJECT (WINGATE/BRCC/PARDEE) (Project to Date)</i>				
Revenues:	\$ -	\$ 33,424	\$ 2,615,710	1.3%
Expenditures:	-	3,769,986	\$ 2,615,710	144.1%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ (3,736,562)</u>		
<i>WESTFELDT PARK PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ -	\$ 235,000	0.0%
Expenditures:	-	25,361	\$ 235,000	10.8%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ (25,361)</u>		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2016</u>
<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	\$ 424,162	\$ 424,162	\$ 5,428,583	7.8%
Expenditures:	<u>182,067</u>	<u>364,951</u>	\$ 5,428,583	6.7%
Net Revenues over (under) Expenditures	<u>\$ 242,095</u>	<u>\$ 59,211</u>		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	\$ 136,570	\$ 136,570	\$ 4,642,559	2.9%
Expenditures:	<u>53,456</u>	<u>84,071</u>	\$ 4,642,559	1.8%
Net Revenues over (under) Expenditures	<u>\$ 83,114</u>	<u>\$ 52,499</u>		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	\$ 850	\$ 850	\$ 44,548	1.9%
Expenditures:	<u>1,181</u>	<u>1,181</u>	\$ 44,548	2.7%
Net Revenues over (under) Expenditures	<u>\$ (331)</u>	<u>\$ (331)</u>		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 07/31/2015**

	07/01/15 Beg. Cash Balance	Debits Revenues	(Credits) (Expenditures)	07/31/15 Ending Cash Balance
General	\$ 48,680,631.92	\$ 5,326,462.15	\$ (8,747,624.77)	\$ 45,259,469.30
Special Revenue	6,635,625.15	563,463.18	(410,095.26)	6,788,993.07
Capital Projects	9,967,594.39	10,000.00	(737,854.34)	9,239,740.05
Enterprise	4,419,745.70	700,085.82	(733,737.80)	4,386,093.72
Trust & Agency	<u>771,125.49</u>	<u>324,689.75</u>	<u>(272,188.90)</u>	<u>823,626.34</u>
Total	<u>\$ 70,474,722.65</u>	<u>\$ 6,924,700.90</u>	<u>\$ (10,901,501.07)</u>	
Total cash available as of 07/31/15				<u>\$ 66,497,922.48</u>