

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: October 5, 2015
SUBJECT: Financial Reports – August 2015
PRESENTER: J. Carey McLelland, Finance Director
ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached for the Board's review and approval are the August 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 were a little higher than average through August. The following are explanations for departments/programs with higher budget to actual percentages for the month of August:

- Dues/Non-profits – 1st quarter approved non-profit contribution payments
- Information Technology – encumbrance of approved technology purchases for the fiscal year
- 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 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 Westfeldt Park Project is due to the payment of project expenditures and the subsequent reimbursement of grant funds from the NCDENR – Recreational Trails Grant Program.

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT
August 31, 2015

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2016</u>
GENERAL FUND				
REVENUES				
Total Revenues	\$ 12,852,772	\$ 17,682,821	\$ 122,373,450	14.4%
EXPENDITURES				
Governing Body	21,447	47,096	386,685	12.2%
Dues/Non-Profit Contributions	14,067	126,485	501,489	25.2%
County Manager	18,401	57,040	433,420	13.2%
Administrative Services	32,302	79,159	450,479	17.6%
Human Resources	43,323	110,891	645,440	17.2%
Elections	36,331	86,612	919,324	9.4%
Finance	68,470	157,250	826,154	19.0%
County Assessor	125,240	281,451	1,775,414	15.9%
Tax Collector	20,900	57,726	406,492	14.2%
Legal	57,566	146,334	689,070	21.2%
Register of Deeds	32,052	84,876	653,788	13.0%
Facility Services	230,802	415,996	3,022,855	13.8%
Garage	31,931	41,612	351,241	11.8%
Court Facilities	11,148	17,462	190,000	9.2%
Information Technology	293,657	661,596	2,882,953	22.9%
Sheriff	930,830	2,353,958	14,335,233	16.4%
Detention Center	272,285	628,909	4,117,325	15.3%
Emergency Management	15,383	37,206	238,857	15.6%
Fire Services	23,041	62,209	605,342	10.3%
Building Services	66,938	149,469	948,546	15.8%
Wellness Clinic	36,138	89,679	539,225	16.6%
Emergency Medical Services	421,267	1,360,294	5,276,571	25.8%
Animal Services	52,252	101,206	593,682	17.0%
Rescue Squad	4,006	79,221	298,610	26.5%
Forestry Services	1,971	1,971	56,244	3.5%
Soil & Water Conservation	25,331	61,031	325,654	18.7%
Planning	32,167	86,558	594,484	14.6%
Code Enforcement Services	17,185	42,476	272,204	15.6%
Heritage Museum	16,667	16,667	100,000	16.7%
Cooperative Extension	22,328	44,955	338,434	13.3%
Projects Management	7,947	19,765	113,087	17.5%
Economic Development	108,188	108,188	1,179,513	9.2%
Agri-Business	12,593	28,020	141,251	19.8%
Public Health	492,976	1,186,327	6,548,330	18.1%
Environmental Health	68,332	174,511	1,120,542	15.6%
H&CC Block Grant	63,718	63,718	733,648	8.7%
Medical Services - Autopsies	4,750	6,800	50,000	13.6%
Mental Health	-	132,153	528,612	25.0%
Rural Transportation Assist Program	-	-	196,095	0.0%
Social Services	1,532,806	3,318,399	20,775,035	16.0%
Juvenile Justice Programs	17,692	17,692	218,745	8.1%
Veteran Services	3,024	6,941	61,526	11.3%
Public Library	213,261	520,984	2,927,514	17.8%
Recreation	95,100	275,702	1,620,280	17.0%
Public Education	2,327,800	4,655,601	27,933,606	16.7%
Debt Service	654	654	13,902,492	0.0%
Non-Departmental	-	-	260,000	0.0%
Interfund Transfers	76,080	152,160	1,287,959	11.8%
Total Expenditures	8,000,347	18,155,010	\$ 122,373,450	14.8%
Net Revenues over (under) Expenditures	\$ 4,852,425	\$ (472,189)		

	<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	\$ 962,848	\$ 2,264,408	\$ 13,242,465	17.1%
DSS-Smartstart Program	42,113	82,125	492,923	16.7%
Federal & State Programs	522,725	964,885	6,978,147	13.8%
General Assistance	5,120	6,981	61,500	11.4%
Total Expenditures	\$ 1,532,806	\$ 3,318,399	\$ 20,775,035	16.0%
<i>EDUCATION</i>				
Schools Current/Capital Expense	\$ 2,043,814	\$ 4,087,628	\$ 24,525,770	16.7%
Blue Ridge Community College	283,986	567,973	3,407,836	16.7%
Total Expenditures	\$ 2,327,800	\$ 4,655,601	\$ 27,933,606	16.7%
<i>DEBT SERVICE</i>				
County Schools	\$ 631	\$ 631	\$ 8,100,873	0.0%
Blue Ridge Community College	-	-	1,685,170	0.0%
Henderson County	23	23	4,116,449	0.0%
Total Expenditures	\$ 654	\$ 654	\$ 13,902,492	0.0%
<i>INTERFUND TRANSFERS</i>				
Capital Reserve Fund	\$ 6,250	\$ 12,500	\$ 75,000	16.7%
Public Transit Fund	16,080	32,160	192,962	16.7%
Capital Projects Fund	-	-	375,000	0.0%
Debt Service Fund	49,250	98,500	590,997	16.7%
Solid Waste Fund	4,500	9,000	54,000	16.7%
Total Expenditures	\$ 76,080	\$ 152,160	\$ 1,287,959	11.8%

	<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	\$ 12,500	\$ 75,000	16.7%
Expenditures:	-	-	\$ 75,000	0.0%
Net Revenues over (under) Expenditures	<u>\$ 6,250</u>	<u>\$ 12,500</u>		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	\$ 1,107,984	\$ 1,152,332	\$ 8,486,540	13.6%
Expenditures:	302,261	356,793	\$ 8,486,540	4.2%
Net Revenues over (under) Expenditures	<u>\$ 805,723</u>	<u>\$ 795,539</u>		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	\$ 75,052	\$ 150,337	\$ 900,629	16.7%
Expenditures:	53,641	134,125	\$ 900,629	14.9%
Net Revenues over (under) Expenditures	<u>\$ 21,411</u>	<u>\$ 16,212</u>		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	\$ 53,458	\$ 147,292	\$ 639,064	23.0%
Expenditures:	53,358	71,524	\$ 639,064	11.2%
Net Revenues over (under) Expenditures	<u>\$ 100</u>	<u>\$ 75,768</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:	\$ 79,255	\$ 186,999	\$ 933,305	20.0%
Expenditures:	93,687	93,709	\$ 933,305	10.0%
Net Revenues over (under) Expenditures	<u>\$ (14,432)</u>	<u>\$ 93,290</u>		
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	\$ -	\$ -	\$ 200,000	0.0%
Expenditures:	16,667	33,333	\$ 200,000	16.7%
Net Revenues over (under) Expenditures	<u>\$ (16,667)</u>	<u>\$ (33,333)</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	\$ -	\$ 5,581,372		
<i>EMERGENCY COMMUNICATIONS UPGRADE PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 1,956,265	\$ 1,961,870	99.7%
Expenditures:	3,100	1,225,551	\$ 1,961,870	62.5%
Net Revenues over (under) Expenditures	\$ (3,100)	\$ 730,714		
<i>911 EMERGENCY COMMUNICATIONS CENTER RELOCATION PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 3,569,810	\$ 3,710,000	96.2%
Expenditures:	7,409	3,463,647	\$ 3,710,000	93.4%
Net Revenues over (under) Expenditures	\$ (7,409)	\$ 106,163		
<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	\$ -	\$ 2,078		
<i>HEALTH SCIENCES CENTER PROJECT (WINGATE/BRCC/PARDEE) (Project to Date)</i>				
Revenues:	\$ 29,348,119	\$ 29,381,543	\$ 32,510,351	90.4%
Expenditures:	1,167,152	4,867,190	\$ 32,510,351	15.0%
Net Revenues over (under) Expenditures	\$ 28,180,967	\$ 24,514,353		
<i>WESTFELDT PARK PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ -	\$ 235,000	0.0%
Expenditures:	90	25,451	\$ 235,000	10.8%
Net Revenues over (under) Expenditures	\$ (90)	\$ (25,451)		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2016</u>
<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	\$ 556,943	\$ 981,106	\$ 5,428,583	18.1%
Expenditures:	<u>137,666</u>	<u>319,733</u>	\$ 5,428,583	5.9%
Net Revenues over (under) Expenditures	<u>\$ 419,277</u>	<u>\$ 661,373</u>		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	\$ 36,044	\$ 172,615	\$ 4,642,559	3.7%
Expenditures:	<u>81,386</u>	<u>134,842</u>	\$ 4,642,559	2.9%
Net Revenues over (under) Expenditures	<u>\$ (45,342)</u>	<u>\$ 37,773</u>		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	\$ 3,240	\$ 7,330	\$ 44,548	16.5%
Expenditures:	<u>3,179</u>	<u>4,360</u>	\$ 44,548	9.8%
Net Revenues over (under) Expenditures	<u>\$ 61</u>	<u>\$ 2,970</u>		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 08/31/2015**

	08/01/15 Beg. Cash Balance	Debits Revenues	(Credits) (Expenditures)	08/31/15 Ending Cash Balance
General	\$ 38,901,439.98	\$ 5,690,078.66	\$ (8,869,851.06)	\$ 35,721,667.58
Special Revenue	4,067,382.01	586,809.91	(2,169,902.33)	2,484,289.59
Capital Projects	9,240,061.50	407,177.38	(409,404.82)	9,237,834.06
Enterprise	4,697,317.84	725,694.45	(892,055.83)	4,530,956.46
Trust & Agency	<u>673,461.04</u>	<u>316,396.28</u>	<u>(181,016.76)</u>	<u>808,840.56</u>
Total	<u>\$ 57,579,662.37</u>	<u>\$ 7,726,156.68</u>	<u>\$ (12,522,230.80)</u>	
Total cash available as of 08/31/15				<u>\$ 52,783,588.25</u>