

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: November 2, 2015
SUBJECT: Financial Reports – September 2015
PRESENTER: J. Carey McLelland, Finance Director
ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

- Dues/Non-profits – 2nd 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 – 2nd quarter approved non-profit contribution payment
- Soil & Water Conservation – contracted services payment (\$125,000) on a grant-funded streambank restoration project

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.

The YTD deficit in the Cane Creek Water & Sewer District Fund and the Justice Academy Sewer Fund are temporary and due to operational expenditures running slightly ahead of revenues through September.

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT
September 30, 2015

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2016</u>
GENERAL FUND				
REVENUES				
Total Revenues	\$ 8,071,233	\$ 25,754,055	\$ 122,373,450	21.0%
EXPENDITURES				
Governing Body	34,767	81,863	386,685	21.2%
Dues/Non-Profit Contributions	92,867	219,352	501,489	43.7%
County Manager	18,358	75,398	433,420	17.4%
Administrative Services	32,219	111,378	450,479	24.7%
Human Resources	48,668	159,559	645,440	24.7%
Elections	35,322	120,049	919,324	13.1%
Finance	60,511	217,212	826,154	26.3%
County Assessor	117,231	397,632	1,775,414	22.4%
Tax Collector	22,907	80,632	406,492	19.8%
Legal	49,898	196,232	689,070	28.5%
Register of Deeds	40,138	125,014	653,788	19.1%
Facility Services	392,534	811,284	3,022,855	26.8%
Garage	11,822	53,434	351,241	15.2%
Court Facilities	12,567	30,029	190,000	15.8%
Information Technology	231,253	860,709	2,882,953	29.9%
Sheriff	1,049,360	3,359,939	14,335,233	23.4%
Detention Center	315,878	943,175	4,117,325	22.9%
Emergency Management	17,061	54,267	238,857	22.7%
Fire Services	51,191	84,441	605,342	13.9%
Building Services	65,428	212,876	948,546	22.4%
Wellness Clinic	40,118	129,797	539,225	24.1%
Emergency Medical Services	386,546	1,696,187	5,276,571	32.1%
Animal Services	52,155	153,196	593,682	25.8%
Rescue Squad	74,526	153,746	298,610	51.5%
Forestry Services	3,482	5,453	56,244	9.7%
Soil & Water Conservation	146,254	207,285	325,654	63.7%
Planning	32,525	119,084	594,484	20.0%
Code Enforcement Services	17,561	60,038	272,204	22.1%
Heritage Museum	8,333	25,000	100,000	25.0%
Cooperative Extension	30,446	75,401	338,434	22.3%
Projects Management	7,947	27,712	113,087	24.5%
Economic Development	84,187	192,375	1,179,513	16.3%
Agri-Business	12,570	40,591	141,251	28.7%
Public Health	444,520	1,624,954	6,548,330	24.8%
Environmental Health	85,723	255,500	1,120,542	22.8%
H&CC Block Grant	61,194	124,912	733,648	17.0%
Medical Services - Autopsies	4,750	11,550	50,000	23.1%
Mental Health	-	132,153	528,612	25.0%
Rural Transportation Assist Program	(20)	(20)	196,095	0.0%
Social Services	1,513,260	4,776,345	20,775,035	23.0%
Juvenile Justice Programs	3,281	20,973	218,745	9.6%
Veteran Services	3,864	10,805	61,526	17.6%
Public Library	224,190	738,780	2,927,514	25.2%
Recreation	153,270	395,177	1,620,280	24.4%
Public Education	2,327,800	6,983,401	27,933,606	25.0%
Debt Service	1,173,729	1,174,382	13,902,492	8.4%
Non-Departmental	48,106	48,106	260,000	18.5%
Interfund Transfers	76,080	228,240	1,287,959	17.7%
Total Expenditures	9,716,377	27,605,598	\$ 122,373,450	22.6%
Net Revenues over (under) Expenditures	\$ (1,645,144)	\$ (1,851,543)		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2016</u>
<u>APPROPRIATIONS DETAIL</u>				
<i>SOCIAL SERVICES</i>				
Staff Operations	\$ 959,887	\$ 3,168,951	\$ 13,242,465	23.9%
DSS-Smartstart Program	40,180	122,305	492,923	24.8%
Federal & State Programs	510,923	1,475,808	6,978,147	21.1%
General Assistance	2,270	9,281	61,500	15.1%
Total Expenditures	\$ 1,513,260	\$ 4,776,345	\$ 20,775,035	23.0%
<i>EDUCATION</i>				
Schools Current/Capital Expense	\$ 2,043,814	\$ 6,131,442	\$ 24,525,770	25.0%
Blue Ridge Community College	283,986	851,959	3,407,836	25.0%
Total Expenditures	\$ 2,327,800	\$ 6,983,401	\$ 27,933,606	25.0%
<i>DEBT SERVICE</i>				
County Schools	\$ 1,161,582	\$ 1,162,213	\$ 8,100,873	14.3%
Blue Ridge Community College	-	-	1,685,170	0.0%
Henderson County	12,147	12,169	4,116,449	0.3%
Total Expenditures	\$ 1,173,729	\$ 1,174,382	\$ 13,902,492	8.4%
<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	\$ 18,750	\$ 75,000	25.0%
Expenditures:	-	-	\$ 75,000	0.0%
Net Revenues over (under) Expenditures	<u>\$ 6,250</u>	<u>\$ 18,750</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:	\$ 75,519	\$ 225,856	\$ 900,629	25.1%
Expenditures:	57,746	191,872	\$ 900,629	21.3%
Net Revenues over (under) Expenditures	<u>\$ 17,773</u>	<u>\$ 33,984</u>		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	\$ 63,253	\$ 210,546	\$ 639,064	32.9%
Expenditures:	79,946	151,470	\$ 639,064	23.7%
Net Revenues over (under) Expenditures	<u>\$ (16,693)</u>	<u>\$ 59,076</u>		
<i>CDBG - DODD MEADOWS PROJECT FUND (Project to Date)</i>				
Revenues:	\$ -	\$ 31,285	\$ 447,360	7.0%
Expenditures:	36,198	70,083	\$ 447,360	15.7%
Net Revenues over (under) Expenditures	<u>\$ (36,198)</u>	<u>\$ (38,798)</u>		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	\$ 16,080	\$ 203,080	\$ 933,305	21.8%
Expenditures:	56,915	150,624	\$ 933,305	16.1%
Net Revenues over (under) Expenditures	<u>\$ (40,835)</u>	<u>\$ 52,456</u>		
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	\$ -	\$ -	\$ 200,000	0.0%
Expenditures:	16,667	50,000	\$ 200,000	25.0%
Net Revenues over (under) Expenditures	<u>\$ (16,667)</u>	<u>\$ (50,000)</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:	<u>12,565</u>	<u>433,566</u>	\$ 6,000,000	7.2%
Net Revenues over (under) Expenditures	<u>\$ (12,565)</u>	<u>\$ 5,568,808</u>		
<i>EMERGENCY COMMUNICATIONS UPGRADE PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 1,956,265	\$ 1,961,870	99.7%
Expenditures:	<u>519</u>	<u>1,226,070</u>	\$ 1,961,870	62.5%
Net Revenues over (under) Expenditures	<u>\$ (519)</u>	<u>\$ 730,195</u>		
<i>911 EMERGENCY COMMUNICATIONS CENTER RELOCATION PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 3,569,810	\$ 3,710,000	96.2%
Expenditures:	<u>-</u>	<u>3,463,647</u>	\$ 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:	<u>490</u>	<u>430,759</u>	\$ 453,000	95.1%
Net Revenues over (under) Expenditures	<u>\$ (490)</u>	<u>\$ 1,588</u>		
<i>HEALTH SCIENCES CENTER PROJECT (WINGATE/BRCC/PARDEE) (Project to Date)</i>				
Revenues:	\$ -	\$ 29,381,543	\$ 32,510,351	90.4%
Expenditures:	<u>895,259</u>	<u>5,712,949</u>	\$ 32,510,351	17.6%
Net Revenues over (under) Expenditures	<u>\$ (895,259)</u>	<u>\$ 23,668,594</u>		
<i>WESTFELDT PARK PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ -	\$ 235,000	0.0%
Expenditures:	<u>2,095</u>	<u>27,546</u>	\$ 235,000	11.7%
Net Revenues over (under) Expenditures	<u>\$ (2,095)</u>	<u>\$ (27,546)</u>		
<i>95 COURTHOUSE RENOVATIONS PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 1,000,000	\$ 1,000,000	100.0%
Expenditures:	<u>83,629</u>	<u>166,761</u>	\$ 1,000,000	16.7%
Net Revenues over (under) Expenditures	<u>\$ (83,629)</u>	<u>\$ 833,239</u>		

	<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:	\$ 530,468	\$ 1,511,574	\$ 5,428,583	27.8%
Expenditures:	<u>667,893</u>	<u>1,179,103</u>	\$ 5,428,583	21.7%
Net Revenues over (under) Expenditures	<u>\$ (137,425)</u>	<u>\$ 332,471</u>		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	\$ 148,001	\$ 320,615	\$ 4,642,559	6.9%
Expenditures:	<u>126,418</u>	<u>328,665</u>	\$ 4,642,559	7.1%
Net Revenues over (under) Expenditures	<u>\$ 21,583</u>	<u>\$ (8,050)</u>		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	\$ 8,053	\$ 8,903	\$ 44,548	20.0%
Expenditures:	<u>4,626</u>	<u>8,986</u>	\$ 44,548	20.2%
Net Revenues over (under) Expenditures	<u>\$ 3,427</u>	<u>\$ (83)</u>		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 09/30/2015**

	09/01/15 Beg. Cash Balance	Debits Revenues	(Credits) (Expenditures)	09/30/015 Ending Cash Balance
General	\$ 35,721,667.58	\$ 13,652,215.05	\$ (9,595,972.89)	\$ 39,777,909.74
Special Revenue	2,484,289.59	2,194,493.76	(379,886.11)	4,298,897.24
Capital Projects	9,237,834.06	452,500.00	(1,022,983.68)	8,667,350.38
Enterprise	4,530,956.46	688,627.92	(698,562.14)	4,521,022.24
Trust & Agency	<u>808,840.56</u>	<u>268,476.10</u>	<u>(259,263.22)</u>	<u>818,053.44</u>
Total	<u>\$ 52,783,588.25</u>	<u>\$ 17,256,312.83</u>	<u>\$ (11,956,668.04)</u>	
Total cash available as of 09/30/15				<u>\$ 58,083,233.04</u>