

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** February 1, 2016  
**SUBJECT:** Financial Reports – December 2015  
**PRESENTER:** J. Carey McLelland, Finance Director  
**ATTACHMENTS:** Yes

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

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

- Dues/Non-profits – 3<sup>rd</sup> quarter approved non-profit contribution payments
- Facility Services – planned maintenance project expenditures incurred through December
- Fire Services – payment of annual worker's compensation coverage premium for the fire departments
- EMS – purchase order encumbered for the purchase of three new ambulance units approved in the budget
- Rescue Squad – 3<sup>rd</sup> quarter approved non-profit contribution payment
- Soil & Water Conservation – contracted services payment (\$125,000) on a grant-funded streambank restoration project
- Economic Development – economic development incentive payments due and payable in December
- Agri-Business – operational expenditures to be covered by Agri-Business program fees to be transferred in

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 participation and 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 is due to ongoing sewer capital project expenditures. A total of \$2.478 million in fund balance, primarily for these capital projects, was budgeted to balance this Fund and cover these capital expenditures in the current fiscal year.

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

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

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

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

**HENDERSON COUNTY FINANCIAL REPORT**  
December 31, 2015

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2016</u>
<b>GENERAL FUND</b>				
<b>REVENUES</b>				
<b>Total Revenues</b>	<b>\$ 17,387,379</b>	<b>\$ 72,911,399</b>	<b>\$ 123,155,216</b>	<b>59.2%</b>
<b>EXPENDITURES</b>				
Governing Body	32,450	171,423	386,685	44.3%
Dues/Non-Profit Contributions	88,981	324,423	500,214	64.9%
County Manager	27,303	141,271	433,420	32.6%
Administrative Services	61,036	235,771	450,479	52.3%
Human Resources	72,369	324,796	645,440	50.3%
Elections	48,833	254,723	919,324	27.7%
Finance	87,364	425,000	826,154	51.4%
County Assessor	151,775	795,122	1,775,414	44.8%
Tax Collector	35,190	162,032	406,492	39.9%
Legal	75,288	368,625	689,070	53.5%
Register of Deeds	44,520	222,155	653,788	34.0%
Facility Services	329,649	1,750,684	3,060,355	57.2%
Garage	34,224	150,464	351,241	42.8%
Court Facilities	11,766	73,851	190,000	38.9%
Information Technology	293,012	1,493,326	2,834,507	52.7%
Sheriff	1,473,960	7,012,189	14,473,778	48.4%
Detention Center	487,665	2,136,505	4,142,850	51.6%
Emergency Management	32,428	122,819	238,857	51.4%
Fire Services	71,086	410,660	605,342	67.8%
Building Services	91,947	458,164	948,546	48.3%
Wellness Clinic	64,087	269,313	539,225	49.9%
Emergency Medical Services	903,505	2,945,719	5,278,172	55.8%
Animal Services	60,791	298,659	593,682	50.3%
Rescue Squad	73,706	231,916	298,610	77.7%
Forestry Services	3,141	13,261	56,244	23.6%
Soil & Water Conservation	34,916	286,953	450,654	63.7%
Planning	55,996	246,983	594,484	41.5%
Code Enforcement Services	23,578	121,131	272,204	44.5%
Heritage Museum	8,333	50,000	100,000	50.0%
Cooperative Extension	28,342	171,882	339,709	50.6%
Projects Management	12,833	56,440	113,087	49.9%
Economic Development	816,452	1,008,827	1,406,897	71.7%
Agri-Business	17,038	82,584	141,251	58.5%
Public Health	657,822	3,133,349	6,710,514	46.7%
Environmental Health	102,909	532,123	1,120,542	47.5%
H&CC Block Grant	-	324,328	747,011	43.4%
Medical Services - Autopsies	5,250	27,200	50,000	54.4%
Mental Health	-	264,306	528,612	50.0%
Rural Transportation Assist Program	83,092	83,072	196,095	42.4%
Social Services	2,124,277	9,927,041	20,823,481	47.7%
Juvenile Justice Programs	30,938	98,919	218,745	45.2%
Veteran Services	4,894	22,521	61,526	36.6%
Public Library	301,235	1,471,673	2,978,178	49.4%
Recreation	131,392	742,807	1,620,280	45.8%
Public Education	2,327,800	13,966,803	27,933,606	50.0%
Debt Service	4,425,244	6,629,240	13,902,492	47.7%
Non-Departmental	24,130	24,130	260,000	9.3%
Interfund Transfers	76,080	456,479	1,287,959	35.4%
<b>Total Expenditures</b>	<b>15,948,627</b>	<b>60,521,662</b>	<b>\$ 123,155,216</b>	<b>49.1%</b>
<b>Net Revenues over (under) Expenditures</b>	<b>\$ 1,438,752</b>	<b>\$ 12,389,737</b>		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2016</u>
<b><u>APPROPRIATIONS DETAIL</u></b>				
<b><i>SOCIAL SERVICES</i></b>				
Staff Operations	\$ 1,454,548	\$ 6,385,469	\$ 13,290,911	48.0%
DSS-Smartstart Program	43,072	249,546	492,923	50.6%
Federal & State Programs	624,331	3,273,271	6,978,147	46.9%
General Assistance	2,326	18,755	61,500	30.5%
<b>Total Expenditures</b>	<b>\$ 2,124,277</b>	<b>\$ 9,927,041</b>	<b>\$ 20,823,481</b>	<b>47.7%</b>
<b><i>EDUCATION</i></b>				
Schools Current/Capital Expense	\$ 2,043,814	\$ 12,262,885	\$ 24,525,770	50.0%
Blue Ridge Community College	283,986	1,703,918	3,407,836	50.0%
<b>Total Expenditures</b>	<b>\$ 2,327,800</b>	<b>\$ 13,966,803</b>	<b>\$ 27,933,606</b>	<b>50.0%</b>
<b><i>DEBT SERVICE</i></b>				
County Schools	\$ 3,502,557	\$ 4,733,531	\$ 8,100,873	58.4%
Blue Ridge Community College	474,301	474,301	1,685,170	28.1%
Henderson County	448,386	1,421,408	4,116,449	34.5%
<b>Total Expenditures</b>	<b>\$ 4,425,244</b>	<b>\$ 6,629,240</b>	<b>\$ 13,902,492</b>	<b>47.7%</b>
<b><i>INTERFUND TRANSFERS</i></b>				
Capital Reserve Fund	\$ 6,250	\$ 37,500	\$ 75,000	50.0%
Public Transit Fund	16,080	96,481	192,962	50.0%
Capital Projects Fund	-	-	375,000	0.0%
Debt Service Fund	49,250	295,498	590,997	50.0%
Solid Waste Fund	4,500	27,000	54,000	50.0%
<b>Total Expenditures</b>	<b>\$ 76,080</b>	<b>\$ 456,479</b>	<b>\$ 1,287,959</b>	<b>35.4%</b>

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2016</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>				
<b><i>CAPITAL RESERVE FUND</i></b>				
Revenues:	\$ 6,250	\$ 37,500	\$ 75,000	50.0%
Expenditures:	-	-	\$ 75,000	0.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 6,250</u></b>	<b><u>\$ 37,500</u></b>		
<b><i>FIRE DISTRICTS FUND</i></b>				
Revenues:	\$ 2,393,035	\$ 6,930,946	\$ 8,486,540	81.7%
Expenditures:	1,253,913	2,162,123	\$ 8,486,540	25.5%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 1,139,122</u></b>	<b><u>\$ 4,768,823</u></b>		
<b><i>REVALUATION RESERVE FUND</i></b>				
Revenues:	\$ 75,385	\$ 451,850	\$ 900,629	50.2%
Expenditures:	90,528	387,984	\$ 900,629	43.1%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (15,143)</u></b>	<b><u>\$ 63,866</u></b>		
<b><i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i></b>				
Revenues:	\$ 54,063	\$ 315,823	\$ 639,064	49.4%
Expenditures:	47,837	278,996	\$ 639,064	43.7%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 6,226</u></b>	<b><u>\$ 36,827</u></b>		
<b><i>CDBG - DODD MEADOWS PROJECT FUND (Project to Date)</i></b>				
Revenues:	\$ 206,656	\$ 276,739	\$ 447,360	61.9%
Expenditures:	196,273	312,974	\$ 447,360	70.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 10,383</u></b>	<b><u>\$ (36,235)</u></b>		
<b><i>PUBLIC TRANSIT FUND</i></b>				
Revenues:	\$ 20,601	\$ 341,690	\$ 933,305	36.6%
Expenditures:	51,740	314,400	\$ 933,305	33.7%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (31,139)</u></b>	<b><u>\$ 27,290</u></b>		
<b><i>IMMIGRATION &amp; CUSTOMS ENFORCEMENT (ICE) FUND</i></b>				
Revenues:	\$ -	\$ -	\$ 200,000	0.0%
Expenditures:	16,667	100,000	\$ 200,000	50.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (16,667)</u></b>	<b><u>\$ (100,000)</u></b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2016</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:	-	445,716	\$ 6,000,000	7.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>\$ -</b>	<b>\$ 5,556,658</b>		
<b><i>EMERGENCY COMMUNICATIONS UPGRADE PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ 1,956,265	\$ 1,961,870	99.7%
Expenditures:	17,264	1,252,275	\$ 1,961,870	63.8%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>\$ (17,264)</b>	<b>\$ 703,990</b>		
<b><i>HEALTH SCIENCES CENTER PROJECT (WINGATE/BRCC/PARDEE) (Project to Date)</i></b>				
Revenues:	\$ 2,028	\$ 29,386,918	\$ 32,510,351	90.4%
Expenditures:	1,625,507	10,287,648	\$ 32,510,351	31.6%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>\$ (1,623,479)</b>	<b>\$ 19,099,270</b>		
<b><i>WESTFELDT PARK PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ -	\$ 235,000	0.0%
Expenditures:	-	27,546	\$ 235,000	11.7%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>\$ -</b>	<b>\$ (27,546)</b>		
<b><i>95 COURTHOUSE RENOVATIONS PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ 1,000,000	\$ 1,000,000	100.0%
Expenditures:	38,440	280,571	\$ 1,000,000	28.1%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>\$ (38,440)</b>	<b>\$ 719,429</b>		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2016</u>
<b><u>ENTERPRISE FUNDS</u></b>				
<b><i>SOLID WASTE LANDFILL FUND</i></b>				
Revenues:	\$ 444,976	\$ 2,912,619	\$ 5,428,583	53.7%
Expenditures:	<u>797,906</u>	<u>2,693,074</u>	\$ 5,428,583	49.6%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (352,930)</u></b>	<b><u>\$ 219,545</u></b>		
<b><i>CANE CREEK W&amp;S DISTRICT FUND</i></b>				
Revenues:	\$ 96,193	\$ 688,360	\$ 4,642,559	14.8%
Expenditures:	<u>355,145</u>	<u>1,061,723</u>	\$ 4,642,559	22.9%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (258,952)</u></b>	<b><u>\$ (373,363)</u></b>		
<b><i>JUSTICE ACADEMY SEWER FUND</i></b>				
Revenues:	\$ 4,096	\$ 20,922	\$ 44,548	47.0%
Expenditures:	<u>2,208</u>	<u>15,168</u>	\$ 44,548	34.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 1,888</u></b>	<b><u>\$ 5,754</u></b>		

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 12/31/2015**

	<b>12/01/15 Beg. Cash <u>Balance</u></b>	<b>Debits <u>Revenues</u></b>	<b>(Credits) <u>(Expenditures)</u></b>	<b>12/31/15 Ending Cash <u>Balance</u></b>
General	\$ 46,405,056.22	\$ 36,591,809.10	\$ (18,628,181.79)	\$ 64,368,683.53
Special Revenue	8,491,983.57	2,736,301.44	(1,780,588.54)	9,447,696.47
Capital Projects	12,127,965.39	65,379.33	(1,681,210.79)	10,512,133.93
Enterprise	4,716,934.31	728,360.39	(1,284,514.57)	4,160,780.13
Trust & Agency	<u>781,903.12</u>	<u>241,458.95</u>	<u>(402,959.36)</u>	<u>620,402.71</u>
Total	<u>\$ 72,523,842.61</u>	<u>\$ 40,363,309.21</u>	<u>\$ (23,777,455.05)</u>	
<b>Total cash available as of 12/31/15</b>				<b><u>\$ 89,109,696.77</u></b>