

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** March 7, 2016  
**SUBJECT:** Financial Reports – January 2016  
**PRESENTER:** J. Carey McLelland, Finance Director  
**ATTACHMENTS:** Yes

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

Attached for the Board's review and approval are the January 2016 County Financial Report and Cash Balance Report.

The following are explanations for departments/programs with higher budget to actual percentages for the month of January:

- Dues/Non-profits – 3<sup>rd</sup> quarter approved non-profit contribution payments
- Facility Services – planned maintenance project expenditures incurred through January
- Fire Services – payment of annual worker's compensation coverage premium for the fire departments
- EMS – 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 paid in December
- Agri-Business – operational expenditures to be covered by Agri-Business program fees to be transferred in
- Mental Health – 3<sup>rd</sup> quarter MOE payment made to the Smoky Mountain Center in January

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 Public Transit Fund is due to operational expenditures running slightly ahead of revenues through January.

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 expenditures for multiple sewer capital projects. 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 January 2016 Financial Reports as presented.

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

***I move that the Board of Commissioners approve the January 2016 County Financial Report and Cash Balance Report as presented.***

HENDERSON COUNTY FINANCIAL REPORT

January 31, 2016

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2016</u>
<b>GENERAL FUND</b>				
<b>REVENUES</b>				
<b>Total Revenues</b>	<b>\$ 12,362,547</b>	<b>\$ 85,273,946</b>	<b>\$ 123,237,480</b>	<b>69.2%</b>
<b>EXPENDITURES</b>				
Governing Body	32,609	204,032	386,685	52.8%
Dues/Non-Profit Contributions	853	325,277	500,214	65.0%
County Manager	115,379	256,650	433,420	59.2%
Administrative Services	26,272	262,043	450,479	58.2%
Human Resources	41,860	366,657	645,440	56.8%
Elections	41,438	298,009	919,324	32.4%
Finance	64,895	490,431	826,154	59.4%
County Assessor	163,335	958,457	1,775,414	54.0%
Tax Collector	29,137	191,169	406,492	47.0%
Legal	49,027	417,652	689,070	60.6%
Register of Deeds	28,500	254,216	653,788	38.9%
Facility Services	213,412	1,960,865	3,087,439	63.5%
Garage	35,340	186,605	351,241	53.1%
Court Facilities	12,590	86,441	190,000	45.5%
Information Technology	179,206	1,631,997	2,834,507	57.6%
Sheriff	956,595	7,938,038	14,473,778	54.8%
Detention Center	269,817	2,408,121	4,142,850	58.1%
Emergency Management	15,863	138,682	238,857	58.1%
Fire Services	14,141	424,801	605,342	70.2%
Building Services	63,888	522,052	948,546	55.0%
Wellness Clinic	34,497	303,810	539,225	56.3%
Emergency Medical Services	368,046	3,301,325	5,278,172	62.5%
Animal Services	40,701	338,840	593,682	57.1%
Rescue Squad	2,488	234,404	298,610	78.5%
Forestry Services	715	13,975	56,244	24.8%
Soil & Water Conservation	82,571	369,524	510,654	72.4%
Planning	37,897	284,880	588,214	48.4%
Code Enforcement Services	26,574	147,704	272,204	54.3%
Heritage Museum	8,333	58,333	100,000	58.3%
Cooperative Extension	21,205	193,087	339,709	56.8%
Projects Management	7,947	64,387	113,087	56.9%
Economic Development	161,118	1,169,945	1,406,897	83.2%
Agri-Business	11,648	94,232	141,251	66.7%
Public Health	436,672	3,574,376	6,710,514	53.3%
Environmental Health	75,739	607,862	1,120,542	54.2%
H&CC Block Grant	57,935	382,263	747,011	51.2%
Medical Services - Autopsies	6,600	33,800	50,000	67.6%
Mental Health	132,153	396,459	528,612	75.0%
Rural Transportation Assist Program	18,006	101,078	196,095	51.5%
Social Services	1,651,459	11,585,077	20,823,481	55.6%
Juvenile Justice Programs	1,628	100,547	218,745	46.0%
Veteran Services	3,074	25,595	61,526	41.6%
Public Library	179,569	1,640,769	2,979,628	55.1%
Recreation	95,778	843,478	1,620,280	52.1%
Public Education	2,327,800	16,294,603	27,933,606	58.3%
Debt Service	708	6,629,947	13,902,492	47.7%
Non-Departmental	-	24,130	260,000	9.3%
Interfund Transfers	76,080	532,559	1,287,959	41.3%
<b>Total Expenditures</b>	<b>8,221,098</b>	<b>68,669,184</b>	<b>\$ 123,237,480</b>	<b>55.7%</b>
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>\$ 4,141,449</b>	<b>\$ 16,604,762</b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2016</u>
<b><u>APPROPRIATIONS DETAIL</u></b>				
<b><i>SOCIAL SERVICES</i></b>				
Staff Operations	\$ 873,104	\$ 7,265,151	\$ 13,290,911	54.7%
DSS-Smartstart Program	42,595	292,140	492,923	59.3%
Federal & State Programs	733,847	4,007,118	6,978,147	57.4%
General Assistance	1,913	20,668	61,500	33.6%
<b>Total Expenditures</b>	<b>\$ 1,651,459</b>	<b>\$ 11,585,077</b>	<b>\$ 20,823,481</b>	<b>55.6%</b>
<b><i>EDUCATION</i></b>				
Schools Current/Capital Expense	\$ 2,043,814	\$ 14,306,699	\$ 24,525,770	58.3%
Blue Ridge Community College	283,986	1,987,904	3,407,836	58.3%
<b>Total Expenditures</b>	<b>\$ 2,327,800</b>	<b>\$ 16,294,603</b>	<b>\$ 27,933,606</b>	<b>58.3%</b>
<b><i>DEBT SERVICE</i></b>				
County Schools	\$ 354	\$ 4,733,884	\$ 8,100,873	58.4%
Blue Ridge Community College	-	474,301	1,685,170	28.1%
Henderson County	354	1,421,762	4,116,449	34.5%
<b>Total Expenditures</b>	<b>\$ 708</b>	<b>\$ 6,629,947</b>	<b>\$ 13,902,492</b>	<b>47.7%</b>
<b><i>INTERFUND TRANSFERS</i></b>				
Capital Reserve Fund	\$ 6,250	\$ 43,750	\$ 75,000	58.3%
Public Transit Fund	16,080	112,561	192,962	58.3%
Capital Projects Fund	-	-	375,000	0.0%
Debt Service Fund	49,250	344,748	590,997	58.3%
Solid Waste Fund	4,500	31,500	54,000	58.3%
<b>Total Expenditures</b>	<b>\$ 76,080</b>	<b>\$ 532,559</b>	<b>\$ 1,287,959</b>	<b>41.3%</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	\$ 43,750	\$ 75,000	58.3%
Expenditures:	-	-	\$ 75,000	0.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 6,250</u></b>	<b><u>\$ 43,750</u></b>		
<b><i>FIRE DISTRICTS FUND</i></b>				
Revenues:	\$ 984,661	\$ 7,915,608	\$ 8,486,540	93.3%
Expenditures:	<u>1,447,871</u>	<u>3,609,994</u>	\$ 8,486,540	42.5%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (463,210)</u></b>	<b><u>\$ 4,305,614</u></b>		
<b><i>REVALUATION RESERVE FUND</i></b>				
Revenues:	\$ 75,250	\$ 527,100	\$ 900,629	58.5%
Expenditures:	<u>61,151</u>	<u>449,994</u>	\$ 900,629	50.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 14,099</u></b>	<b><u>\$ 77,106</u></b>		
<b><i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i></b>				
Revenues:	\$ 53,845	\$ 369,667	\$ 639,064	57.8%
Expenditures:	<u>35,262</u>	<u>316,543</u>	\$ 639,064	49.5%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 18,583</u></b>	<b><u>\$ 53,124</u></b>		
<b><i>CDBG - DODD MEADOWS PROJECT FUND (Project to Date)</i></b>				
Revenues:	\$ -	\$ 276,739	\$ 447,360	61.9%
Expenditures:	<u>34,580</u>	<u>381,439</u>	\$ 447,360	85.3%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (34,580)</u></b>	<b><u>\$ (104,700)</u></b>		
<b><i>PUBLIC TRANSIT FUND</i></b>				
Revenues:	\$ 31,083	\$ 372,773	\$ 933,305	39.9%
Expenditures:	<u>60,016</u>	<u>374,416</u>	\$ 933,305	40.1%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (28,933)</u></b>	<b><u>\$ (1,643)</u></b>		
<b><i>IMMIGRATION &amp; CUSTOMS ENFORCEMENT (ICE) FUND</i></b>				
Revenues:	\$ -	\$ -	\$ 200,000	0.0%
Expenditures:	<u>16,667</u>	<u>116,667</u>	\$ 200,000	58.3%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (16,667)</u></b>	<b><u>\$ (116,667)</u></b>		

	<u>CURRENT MONTH</u>	<u>PROJECT TO DATE</u>	<u>BUDGET</u>	<u>%USED 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:	<u>3,403</u>	<u>449,119</u>	\$ 6,000,000	7.5%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (3,403)</u></b>	<b><u>\$ 5,553,255</u></b>		
<b><i>EMERGENCY COMMUNICATIONS UPGRADE PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ 1,956,265	\$ 1,961,870	99.7%
Expenditures:	<u>67,073</u>	<u>1,319,348</u>	\$ 1,961,870	67.2%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (67,073)</u></b>	<b><u>\$ 636,917</u></b>		
<b><i>HEALTH SCIENCES CENTER PROJECT (WINGATE/BRCC/PARDEE) (Project to Date)</i></b>				
Revenues:	\$ 3,371	\$ 29,390,289	\$ 32,510,351	90.4%
Expenditures:	<u>2,001,168</u>	<u>12,288,816</u>	\$ 32,510,351	37.8%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (1,997,797)</u></b>	<b><u>\$ 17,101,473</u></b>		
<b><i>WESTFELDT PARK PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ -	\$ 235,000	0.0%
Expenditures:	<u>-</u>	<u>27,546</u>	\$ 235,000	11.7%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ (27,546)</u></b>		
<b><i>95 COURTHOUSE RENOVATIONS PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ 1,000,000	\$ 1,000,000	100.0%
Expenditures:	<u>61,325</u>	<u>341,896</u>	\$ 1,000,000	34.2%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (61,325)</u></b>	<b><u>\$ 658,104</u></b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2016</u>
<b><u>ENTERPRISE FUNDS</u></b>				
<b><i>SOLID WASTE LANDFILL FUND</i></b>				
Revenues:	\$ 543,465	\$ 3,456,084	\$ 5,428,583	63.7%
Expenditures:	<u>211,470</u>	<u>2,908,633</u>	\$ 5,428,583	53.6%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ 331,995</u></b>	<b><u>\$ 547,451</u></b>		
<b><i>CANE CREEK W&amp;S DISTRICT FUND</i></b>				
Revenues:	\$ 132,218	\$ 820,578	\$ 4,642,559	17.7%
Expenditures:	<u>183,089</u>	<u>1,233,441</u>	\$ 4,642,559	26.6%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ (50,871)</u></b>	<b><u>\$ (412,863)</u></b>		
<b><i>JUSTICE ACADEMY SEWER FUND</i></b>				
Revenues:	\$ 3,782	\$ 24,704	\$ 44,548	55.5%
Expenditures:	<u>2,492</u>	<u>17,660</u>	\$ 44,548	39.6%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ 1,290</u></b>	<b><u>\$ 7,044</u></b>		

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 01/31/2016**

	<b>01/01/16 Beg. Cash <u>Balance</u></b>	<b>Debits <u>Revenues</u></b>	<b>(Credits) <u>(Expenditures)</u></b>	<b>01/31/16 Ending Cash <u>Balance</u></b>
General	\$ 64,368,683.53	\$ 12,867,878.19	\$ (8,651,157.19)	\$ 68,585,404.53
Special Revenue	9,447,696.47	1,536,893.51	(1,756,518.62)	9,228,071.36
Capital Projects	10,512,133.93	1,625,507.03	(2,162,236.75)	9,975,404.21
Enterprise	4,160,780.13	751,609.25	(546,035.93)	4,366,353.45
Trust & Agency	<u>620,402.71</u>	<u>209,031.50</u>	<u>(213,000.66)</u>	<u>616,433.55</u>
Total	<u>\$ 89,109,696.77</u>	<u>\$ 16,990,919.48</u>	<u>\$ (13,328,949.15)</u>	
<b>Total cash available as of 01/31/16</b>				<b><u>\$ 92,771,667.10</u></b>