

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** April 4, 2016  
**SUBJECT:** Financial Reports – February 2016  
**PRESENTER:** J. Carey McLelland, Finance Director  
**ATTACHMENTS:** Yes

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

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

- Facility Services – planned maintenance project expenditures incurred through February
- 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
- Medical Services – payments for autopsies conducted through February
- Mental Health – 3<sup>rd</sup> quarter MOE payment made to the Smoky Mountain Center in January

The YTD deficit in the Emergency Telephone System Fund is due to the purchase of technology capital outlay that has been budgeted. Fund balance has been appropriated to cover these technology expenditures.

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 February 2016 Financial Reports as presented.

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

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

**HENDERSON COUNTY FINANCIAL REPORT**  
February 29, 2016

	<u>CURRENT MONTH</u>	<u>PROJECT TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2016</u>
<b>GENERAL FUND</b>				
<b>REVENUES</b>				
<b>Total Revenues</b>	<b>\$ 5,666,042</b>	<b>\$ 90,939,988</b>	<b>\$ 123,356,198</b>	<b>73.7%</b>
<b>EXPENDITURES</b>				
Governing Body	20,248	224,280	386,685	58.0%
Dues/Non-Profit Contributions	14,418	339,695	500,214	67.9%
County Manager	25,286	281,935	433,420	65.0%
Administrative Services	25,970	288,013	450,479	63.9%
Human Resources	49,105	415,762	645,440	64.4%
Elections	58,119	355,237	919,324	38.6%
Finance	61,608	551,504	826,154	66.8%
County Assessor	135,319	1,093,776	1,775,414	61.6%
Tax Collector	24,746	215,915	406,492	53.1%
Legal	48,419	466,071	689,070	67.6%
Register of Deeds	198,566	449,221	653,788	68.7%
Facility Services	228,127	2,192,643	3,087,439	71.0%
Garage	14,205	200,009	351,241	56.9%
Court Facilities	10,679	97,119	190,000	51.1%
Information Technology	139,222	1,887,594	2,934,807	64.3%
Sheriff	1,062,752	9,029,321	14,473,778	62.4%
Detention Center	298,461	2,715,147	4,142,850	65.5%
Emergency Management	14,983	154,414	238,857	64.6%
Fire Services	14,322	439,123	605,342	72.5%
Building Services	60,499	582,552	948,546	61.4%
Wellness Clinic	35,636	339,446	539,225	63.0%
Emergency Medical Services	389,067	3,680,496	5,278,172	69.7%
Animal Services	36,991	376,352	593,682	63.4%
Rescue Squad	2,453	236,857	298,610	79.3%
Forestry Services	7,558	21,534	56,244	38.3%
Soil & Water Conservation	25,639	395,163	510,654	77.4%
Planning	43,898	328,779	588,214	55.9%
Code Enforcement Services	22,559	170,263	272,204	62.5%
Heritage Museum	8,333	66,667	100,000	66.7%
Cooperative Extension	21,990	215,076	339,709	63.3%
Projects Management	7,947	72,333	113,087	64.0%
Economic Development	-	1,169,945	1,406,897	83.2%
Agri-Business	12,097	106,329	141,251	75.3%
Public Health	521,417	4,132,024	6,710,514	61.6%
Environmental Health	109,799	698,609	1,120,542	62.3%
H&CC Block Grant	62,561	444,824	747,011	59.5%
Medical Services - Autopsies	3,050	36,850	50,000	73.7%
Mental Health	-	396,459	528,612	75.0%
Rural Transportation Assist Program	13,585	114,663	196,095	58.5%
Social Services	1,682,042	13,256,063	20,823,481	63.7%
Juvenile Justice Programs	32,027	132,574	218,745	60.6%
Veteran Services	2,987	28,582	61,526	46.5%
Public Library	219,860	1,875,946	2,998,046	62.6%
Recreation	104,561	946,149	1,620,280	58.4%
Public Education	2,327,800	18,622,404	27,933,606	66.7%
Debt Service	654	6,630,602	13,902,492	47.7%
Non-Departmental	45,585	69,716	260,000	26.8%
Interfund Transfers	76,080	608,639	1,287,959	47.3%
<b>Total Expenditures</b>	<b>8,321,230</b>	<b>77,152,675</b>	<b>\$ 123,356,198</b>	<b>62.5%</b>
<b>Net Revenues over (under) Expenditures</b>	<b>\$ (2,655,188)</b>	<b>\$ 13,787,313</b>		

	<u>CURRENT MONTH</u>	<u>PROJECT TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2016</u>
<b><u>APPROPRIATIONS DETAIL</u></b>				
<b><i>SOCIAL SERVICES</i></b>				
Staff Operations	\$ 934,255	\$ 8,188,350	\$ 13,290,911	61.6%
DSS-Smartstart Program	42,777	334,917	492,923	67.9%
Federal & State Programs	701,963	4,709,081	6,978,147	67.5%
General Assistance	3,047	23,715	61,500	38.6%
<b>Total Expenditures</b>	<b>\$ 1,682,042</b>	<b>\$ 13,256,063</b>	<b>\$ 20,823,481</b>	<b>63.7%</b>
<b><i>EDUCATION</i></b>				
Schools Current/Capital Expense	\$ 2,043,814	\$ 16,350,513	\$ 24,525,770	66.7%
Blue Ridge Community College	283,986	2,271,891	3,407,836	66.7%
<b>Total Expenditures</b>	<b>\$ 2,327,800</b>	<b>\$ 18,622,404</b>	<b>\$ 27,933,606</b>	<b>66.7%</b>
<b><i>DEBT SERVICE</i></b>				
County Schools	\$ 631	\$ 4,734,516	\$ 8,100,873	58.4%
Blue Ridge Community College	-	474,301	1,685,170	28.1%
Henderson County	23	1,421,785	4,116,449	34.5%
<b>Total Expenditures</b>	<b>\$ 654</b>	<b>\$ 6,630,602</b>	<b>\$ 13,902,492</b>	<b>47.7%</b>
<b><i>INTERFUND TRANSFERS</i></b>				
Capital Reserve Fund	\$ 6,250	\$ 50,000	\$ 75,000	66.7%
Public Transit Fund	16,080	128,641	192,962	66.7%
Capital Projects Fund	-	-	375,000	0.0%
Debt Service Fund	49,250	393,998	590,997	66.7%
Solid Waste Fund	4,500	36,000	54,000	66.7%
<b>Total Expenditures</b>	<b>\$ 76,080</b>	<b>\$ 608,639</b>	<b>\$ 1,287,959</b>	<b>47.3%</b>

	<u>CURRENT MONTH</u>	<u>PROJECT 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	\$ 50,000	\$ 75,000	66.7%
Expenditures:	-	-	\$ 75,000	0.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 6,250</u></b>	<b><u>\$ 50,000</u></b>		
<b><i>FIRE DISTRICTS FUND</i></b>				
Revenues:	\$ 260,131	\$ 8,175,738	\$ 8,486,540	96.3%
Expenditures:	311,269	3,921,262	\$ 8,486,540	46.2%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (51,138)</u></b>	<b><u>\$ 4,254,476</u></b>		
<b><i>REVALUATION RESERVE FUND</i></b>				
Revenues:	\$ 75,193	\$ 602,293	\$ 900,629	66.9%
Expenditures:	133,494	582,630	\$ 900,629	64.7%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (58,301)</u></b>	<b><u>\$ 19,663</u></b>		
<b><i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i></b>				
Revenues:	\$ 53,729	\$ 423,397	\$ 639,064	66.3%
Expenditures:	101,222	627,571	\$ 639,064	98.2%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (47,493)</u></b>	<b><u>\$ (204,174)</u></b>		
<b><i>CDBG - DODD MEADOWS PROJECT FUND (Project to Date)</i></b>				
Revenues:	\$ -	\$ 276,739	\$ 447,360	61.9%
Expenditures:	43,776	425,215	\$ 447,360	95.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (43,776)</u></b>	<b><u>\$ (148,476)</u></b>		
<b><i>PUBLIC TRANSIT FUND</i></b>				
Revenues:	\$ 184,983	\$ 557,756	\$ 933,305	59.8%
Expenditures:	43,832	418,248	\$ 933,305	44.8%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 141,151</u></b>	<b><u>\$ 139,508</u></b>		
<b><i>IMMIGRATION &amp; CUSTOMS ENFORCEMENT (ICE) FUND</i></b>				
Revenues:	\$ -	\$ -	\$ 200,000	0.0%
Expenditures:	16,667	133,333	\$ 200,000	66.7%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (16,667)</u></b>	<b><u>\$ (133,333)</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:	-	449,119	\$ 6,000,000	7.5%
<b>Net Revenues over (under) Expenditures</b>	<b>\$ -</b>	<b>\$ 5,553,255</b>		
<b><i>EMERGENCY COMMUNICATIONS UPGRADE PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ 1,956,265	\$ 1,961,870	99.7%
Expenditures:	4,180	1,323,528	\$ 1,961,870	67.5%
<b>Net Revenues over (under) Expenditures</b>	<b>\$ (4,180)</b>	<b>\$ 632,737</b>		
<b><i>HEALTH SCIENCES CENTER PROJECT (WINGATE/BRCC/PARDEE) (Project to Date)</i></b>				
Revenues:	\$ 4,738	\$ 29,395,027	\$ 32,510,351	90.4%
Expenditures:	1,002	12,289,818	\$ 32,510,351	37.8%
<b>Net Revenues over (under) Expenditures</b>	<b>\$ 3,736</b>	<b>\$ 17,105,209</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) 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:	80,743	422,639	\$ 1,000,000	42.3%
<b>Net Revenues over (under) Expenditures</b>	<b>\$ (80,743)</b>	<b>\$ 577,361</b>		

	<u>CURRENT MONTH</u>	<u>PROJECT 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:	\$ 554,087	\$ 4,010,171	\$ 5,428,583	73.9%
Expenditures:	<u>594,985</u>	<u>3,490,715</u>	\$ 5,428,583	64.3%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (40,898)</u></b>	<b><u>\$ 519,456</u></b>		
<b><i>CANE CREEK W&amp;S DISTRICT FUND</i></b>				
Revenues:	\$ 105,472	\$ 926,050	\$ 4,642,559	19.9%
Expenditures:	<u>91,677</u>	<u>1,325,158</u>	\$ 4,642,559	28.5%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 13,795</u></b>	<b><u>\$ (399,108)</u></b>		
<b><i>JUSTICE ACADEMY SEWER FUND</i></b>				
Revenues:	\$ 3,606	\$ 28,310	\$ 44,548	63.5%
Expenditures:	<u>4,944</u>	<u>22,604</u>	\$ 44,548	50.7%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (1,338)</u></b>	<b><u>\$ 5,706</u></b>		

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 02/29/2016**

	<b>02/01/16 Beg. Cash Balance</b>	<b>Debits Revenues</b>	<b>(Credits) (Expenditures)</b>	<b>02/29/16 Ending Cash Balance</b>
General	\$ 68,585,404.53	\$ 6,164,029.00	\$ (8,385,616.15)	\$ 66,363,817.38
Special Revenue	9,228,071.36	717,272.11	(759,267.77)	9,186,075.70
Capital Projects	9,975,404.21	2,000,900.06	(131,825.61)	11,844,478.66
Enterprise	4,366,353.45	836,909.72	(804,247.29)	4,399,015.88
Trust & Agency	<u>616,433.55</u>	<u>203,081.05</u>	<u>(189,637.76)</u>	<u>629,876.84</u>
Total	<u>\$ 92,771,667.10</u>	<u>\$ 9,922,191.94</u>	<u>\$ (10,270,594.58)</u>	
<b>Total cash available as of 02/29/16</b>				<b><u>\$ 92,423,264.46</u></b>