

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: June 6, 2016
SUBJECT: Financial Reports – April 2016
PRESENTER: James W. Rudisill, Interim Finance Director
ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

- Dues/Non-Profit – 4th quarter contributions were paid in March
- Facility Services – a large workers compensation claim was incurred in March
- Rescue Squad – 4th quarter approved non-profit contribution payment
- Soil & Water Conservation – contracted services payments totaling \$185,000 have been expended in total as of the end of April
- Economic Development – the budgeted amounts for Partnership for Economic Progress, Sierra Nevada and NC Rural Center have been expended in total as of the end of April
- Agri-Business – operational expenditures to be covered by Agri-Business program fees to be transferred in
- Medical Services – payments for autopsies conducted through April
- Mental Health – 4th quarter payment was made in April

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 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 April 2016 Financial Reports as presented.

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT
April 30, 2016

	<u>CURRENT MONTH</u>	<u>PROJECT TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2016</u>
GENERAL FUND				
REVENUES				
Total Revenues	\$ 5,173,430	\$102,347,405	\$ 123,819,382	82.7%
EXPENDITURES				
Governing Body	18,177	264,810	386,685	68.5%
Dues/Non-Profit Contributions	39,878	471,470	500,214	94.3%
County Manager	32,673	386,584	433,420	89.2%
Administrative Services	25,730	341,275	450,479	75.8%
Human Resources	45,490	513,110	645,440	79.5%
Elections	46,954	529,680	919,324	57.6%
Finance	82,783	703,876	826,154	85.2%
County Assessor	111,097	1,321,174	1,775,414	74.4%
Tax Collector	20,069	256,081	406,492	63.0%
Legal	51,922	569,241	689,070	82.6%
Register of Deeds	27,387	519,943	653,788	79.5%
Facility Services	191,956	2,716,508	3,142,716	86.4%
Garage	18,165	261,302	351,241	74.4%
Court Facilities	21,005	130,457	190,000	68.7%
Information Technology	279,616	2,335,242	2,922,388	79.9%
Sheriff	1,196,889	10,864,328	14,436,278	75.3%
Detention Center	403,415	3,409,451	4,180,350	81.6%
Emergency Management	25,803	195,227	238,857	81.7%
Fire Services	15,475	470,504	605,342	77.7%
Building Services	62,652	713,884	948,546	75.3%
Wellness Clinic	37,288	414,943	539,225	77.0%
Emergency Medical Services	362,018	4,367,584	5,365,923	81.4%
Animal Services	40,844	461,007	593,682	77.7%
Rescue Squad	923	311,764	298,610	104.4%
Forestry Services	-	24,638	56,244	43.8%
Soil & Water Conservation	22,695	441,629	510,654	86.5%
Planning	37,142	402,300	588,214	68.4%
Code Enforcement Services	12,736	205,052	272,204	75.3%
Heritage Museum	8,333	83,333	100,000	83.3%
Cooperative Extension	22,300	266,279	339,709	78.4%
Projects Management	8,399	88,680	113,087	78.4%
Economic Development	16,178	1,270,310	1,406,897	90.3%
Agri-Business	11,959	129,755	141,251	91.9%
Public Health	514,582	5,071,181	6,792,514	74.7%
Environmental Health	76,426	852,365	1,120,542	76.1%
H&CC Block Grant	68,288	577,047	747,011	77.2%
Medical Services - Autopsies	9,050	57,400	50,000	114.8%
Mental Health	132,153	528,612	528,612	100.0%
Rural Transportation Assist Program	17,462	147,203	196,095	75.1%
Social Services	1,521,437	16,328,272	21,027,690	77.7%
Juvenile Justice Programs	27,185	160,759	218,745	73.5%
Veteran Services	3,139	34,900	61,526	56.7%
Public Library	221,409	2,282,822	3,044,412	75.0%
Recreation	112,264	1,183,668	1,620,280	73.1%
Public Education	2,327,800	23,278,005	27,933,606	83.3%
Debt Service	2,575,390	10,358,516	13,902,492	74.5%
Non-Departmental	(28,870)	40,846	260,000	15.7%
Interfund Transfers	76,080	760,800	1,287,959	59.1%
Total Expenditures	10,951,746	97,103,817	\$ 123,819,382	78.4%
Net Revenues over (under) Expenditures	\$ (5,778,316)	\$ 5,243,588		

	<u>CURRENT MONTH</u>	<u>PROJECT TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2016</u>
<u>APPROPRIATIONS DETAIL</u>				
<i>SOCIAL SERVICES</i>				
Staff Operations	\$ 893,966	\$ 10,005,622	\$ 13,290,911	75.3%
DSS-Smartstart Program	39,990	416,169	492,923	84.4%
Federal & State Programs	579,904	5,873,000	7,182,356	81.8%
General Assistance	7,577	33,481	61,500	54.4%
Total Expenditures	\$ 1,521,437	\$ 16,328,272	\$ 21,027,690	77.7%
<i>EDUCATION</i>				
Schools Current/Capital Expense	\$ 2,043,814	\$ 20,438,142	\$ 24,525,770	83.3%
Blue Ridge Community College	283,986	2,839,863	3,407,836	83.3%
Total Expenditures	\$ 2,327,800	\$ 23,278,005	\$ 27,933,606	83.3%
<i>DEBT SERVICE</i>				
County Schools	\$ 904,243	\$ 6,787,559	\$ 8,100,873	83.8%
Blue Ridge Community College	228,221	702,522	1,685,170	41.7%
Henderson County	1,442,926	2,868,435	4,116,449	69.7%
Total Expenditures	\$ 2,575,390	\$ 10,358,516	\$ 13,902,492	74.5%
<i>INTERFUND TRANSFERS</i>				
Capital Reserve Fund	\$ 6,250	\$ 62,500	\$ 75,000	83.3%
Public Transit Fund	16,080	160,802	192,962	83.3%
Capital Projects Fund	-	-	375,000	0.0%
Debt Service Fund	49,250	492,498	590,997	83.3%
Solid Waste Fund	4,500	45,000	54,000	83.3%
Total Expenditures	\$ 76,080	\$ 760,800	\$ 1,287,959	59.1%

	<u>CURRENT MONTH</u>	<u>PROJECT TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2016</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>CAPITAL RESERVE FUND</i>				
Revenues:	\$ -	\$ -	\$ 75,000	0.0%
Expenditures:	-	-	\$ 75,000	0.0%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	\$ 130,208	\$ 8,456,521	\$ 8,486,540	99.6%
Expenditures:	<u>280,499</u>	<u>5,632,061</u>	\$ 8,486,540	66.4%
Net Revenues over (under) Expenditures	<u>\$ (150,291)</u>	<u>\$ 2,824,460</u>		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	\$ 75,074	\$ 752,605	\$ 900,629	83.6%
Expenditures:	<u>58,855</u>	<u>693,603</u>	\$ 900,629	77.0%
Net Revenues over (under) Expenditures	<u>\$ 16,219</u>	<u>\$ 59,002</u>		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	\$ 53,480	\$ 547,031	\$ 842,702	64.9%
Expenditures:	<u>39,003</u>	<u>744,114</u>	\$ 842,702	88.3%
Net Revenues over (under) Expenditures	<u>\$ 14,477</u>	<u>\$ (197,083)</u>		
<i>CDBG - DODD MEADOWS PROJECT FUND (Project to Date)</i>				
Revenues:	\$ -	\$ 242,855	\$ 447,360	54.3%
Expenditures:	-	<u>391,330</u>	\$ 447,360	87.5%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ (148,475)</u>		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	\$ 24,612	\$ 670,357	\$ 933,305	71.8%
Expenditures:	<u>57,658</u>	<u>524,409</u>	\$ 933,305	56.2%
Net Revenues over (under) Expenditures	<u>\$ (33,046)</u>	<u>\$ 145,948</u>		
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	\$ -	\$ -	\$ 200,000	0.0%
Expenditures:	<u>16,667</u>	<u>167,862</u>	\$ 200,000	83.9%
Net Revenues over (under) Expenditures	<u>\$ (16,667)</u>	<u>\$ (167,862)</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>1,768</u>	<u>456,842</u>	\$ 6,000,000	7.6%
Net Revenues over (under) Expenditures	<u>\$ (1,768)</u>	<u>\$ 5,545,532</u>		
<i>EMERGENCY COMMUNICATIONS UPGRADE PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 1,956,265	\$ 2,090,250	93.6%
Expenditures:	<u>58,568</u>	<u>1,392,678</u>	\$ 2,090,250	66.6%
Net Revenues over (under) Expenditures	<u>\$ (58,568)</u>	<u>\$ 563,587</u>		
<i>HEALTH SCIENCES CENTER PROJECT (WINGATE/BRCC/PARDEE) (Project to Date)</i>				
Revenues:	\$ 10,944	\$ 30,531,336	\$ 32,510,351	93.9%
Expenditures:	<u>2,786,204</u>	<u>18,953,787</u>	\$ 32,510,351	58.3%
Net Revenues over (under) Expenditures	<u>\$ (2,775,260)</u>	<u>\$ 11,577,549</u>		
<i>WESTFELDT PARK PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 25,361	\$ 235,000	10.8%
Expenditures:	<u>-</u>	<u>27,546</u>	\$ 235,000	11.7%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ (2,185)</u>		
<i>95 COURTHOUSE RENOVATIONS PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 1,000,000	\$ 1,000,000	100.0%
Expenditures:	<u>13,963</u>	<u>448,997</u>	\$ 1,000,000	44.9%
Net Revenues over (under) Expenditures	<u>\$ (13,963)</u>	<u>\$ 551,003</u>		

	<u>CURRENT MONTH</u>	<u>PROJECT TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2016</u>
<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	\$ 526,840	\$ 5,022,667	\$ 5,428,583	92.5%
Expenditures:	<u>472,917</u>	<u>4,330,342</u>	\$ 5,428,583	79.8%
Net Revenues over (under) Expenditures	<u>\$ 53,923</u>	<u>\$ 692,325</u>		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	\$ 98,522	\$ 1,156,382	\$ 4,642,559	24.9%
Expenditures:	<u>68,169</u>	<u>1,868,218</u>	\$ 4,642,559	40.2%
Net Revenues over (under) Expenditures	<u>\$ 30,353</u>	<u>\$ (711,836)</u>		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	\$ 3,305	\$ 35,475	\$ 44,548	79.6%
Expenditures:	<u>2,345</u>	<u>27,149</u>	\$ 44,548	60.9%
Net Revenues over (under) Expenditures	<u>\$ 960</u>	<u>\$ 8,326</u>		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 04/30/2016**

	04/01/16 Beg. Cash <u>Balance</u>	Debits <u>Revenues</u>	(Credits) <u>(Expenditures)</u>	04/30/16 Ending Cash <u>Balance</u>
General	\$ 62,770,398.88	\$ 4,937,195.12	\$ (11,041,604.48)	\$ 56,665,989.52
Special Revenue	7,756,853.91	880,153.40	(1,022,030.06)	7,614,977.25
Capital Projects	8,960,282.43	3,933,695.12	(7,586,835.25)	5,307,142.30
Enterprise	4,143,714.59	751,347.53	(675,614.88)	4,219,447.24
Trust & Agency	<u>676,364.54</u>	<u>280,338.45</u>	<u>(254,056.77)</u>	<u>702,646.22</u>
Total	<u>\$ 84,307,614.35</u>	<u>\$ 10,782,729.62</u>	<u>\$ (20,580,141.44)</u>	
Total cash available as of 04/30/16				<u>\$ 74,510,202.53</u>