

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: August 1, 2016

SUBJECT: Financial Reports – May 2016

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

- Rescue Squad – 4th quarter approved non-profit contribution payment made in April
- Medical Services – payments for autopsies conducted through May
- Mental Health – 4th quarter final fiscal year 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 Cane Creek Water & Sewer District Fund is due to ongoing expenditures for multiple sewer capital projects in the district. A total of \$2.478 million in fund balance, primarily for these capital projects, was budgeted to balance this Fund and cover these capital project expenditures in fiscal year 2016.

BOARD ACTION REQUESTED:

Request that the Board consider approving the County's May 2016 Financial Reports as presented.

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT
May 31, 2016

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2016</u>
GENERAL FUND				
REVENUES				
Total Revenues	\$ 5,068,661	\$107,416,066	\$ 123,926,086	86.7%
EXPENDITURES				
Governing Body	31,798	296,608	386,685	76.7%
Dues/Non-Profit Contributions	(8,574)	462,895	500,214	92.5%
County Manager	20,776	407,360	475,420	85.7%
Administrative Services	25,678	366,952	450,479	81.5%
Human Resources	52,201	565,310	645,440	87.6%
Elections	95,537	638,588	919,324	69.5%
Finance	61,341	765,217	853,154	89.7%
County Assessor	127,876	1,449,050	1,775,414	81.6%
Tax Collector	22,232	278,313	406,492	68.5%
Legal	50,292	619,533	689,070	89.9%
Register of Deeds	27,754	547,697	653,788	83.8%
Facilities Services	200,486	2,926,419	3,298,226	88.7%
Garage	36,579	297,881	351,241	84.8%
Court Facilities	9,662	143,428	190,000	75.5%
Information Technology	145,635	2,542,722	2,922,388	87.0%
Sheriff	1,045,795	12,007,037	14,472,870	83.0%
Detention Center	299,873	3,711,460	4,180,350	88.8%
Emergency Management	6,556	201,784	238,857	84.5%
Fire Services	15,586	486,090	605,342	80.3%
Building Services	65,062	778,946	948,546	82.1%
Wellness Clinic	40,436	455,379	539,225	84.5%
Emergency Medical Services	331,687	4,841,915	5,365,923	90.2%
Animal Services	37,676	498,682	593,682	84.0%
Rescue Squad	1,328	313,091	315,310	99.3%
Forestry Services	3,634	28,272	56,244	50.3%
Soil & Water Conservation	26,709	468,337	510,654	91.7%
Planning	38,128	440,428	588,214	74.9%
Code Enforcement Services	17,453	222,505	272,204	81.7%
Heritage Museum	8,333	91,667	100,000	91.7%
Cooperative Extension	21,098	287,377	339,709	84.6%
Projects Management	9,561	98,240	113,087	86.9%
Economic Development	-	1,270,310	1,406,897	90.3%
Agri-Business	12,004	141,759	168,251	84.3%
Public Health	496,507	5,573,962	6,778,985	82.2%
Environmental Health	75,035	929,078	1,123,483	82.7%
H&CC Block Grant	66,434	643,481	747,011	86.1%
Medical Services - Autopsies	7,400	64,800	70,000	92.6%
Mental Health	-	528,612	528,612	100.0%
Rural Transportation Assist Program	17,875	165,078	196,095	84.2%
Social Services	1,498,861	17,827,134	21,020,180	84.8%
Juvenile Justice Programs	86	160,845	218,745	73.5%
Veteran Services	2,934	37,834	61,526	61.5%
Public Library	289,333	2,631,469	3,044,412	86.4%
Recreation	115,851	1,311,836	1,620,280	81.0%
Public Education	2,327,800	25,605,806	27,933,606	91.7%
Debt Service	232,557	10,591,073	13,902,492	76.2%
Non-Departmental	(6,847)	33,998	60,000	56.7%
Interfund Transfers	76,080	836,879	1,287,959	65.0%
Total Expenditures	8,080,098	105,593,137	\$ 123,926,086	85.2%
Net Revenues over (under) Expenditures	\$ (3,011,437)	\$ 1,822,929		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2016</u>
<u>APPROPRIATIONS DETAIL</u>				
<i>SOCIAL SERVICES</i>				
Staff Operations	\$ 840,794	\$ 10,846,416	\$ 13,283,401	81.7%
DSS-Smartstart Program	39,751	455,920	492,923	92.5%
Federal & State Programs	615,509	6,488,510	7,182,356	90.3%
General Assistance	2,807	36,288	61,500	59.0%
Total Expenditures	<u>\$ 1,498,861</u>	<u>\$ 17,827,134</u>	<u>\$ 21,020,180</u>	<u>84.8%</u>
<i>EDUCATION</i>				
Schools Current/Capital Expense	\$ 2,043,814	\$ 22,481,956	\$ 24,525,770	91.7%
Blue Ridge Community College	283,986	3,123,850	3,407,836	91.7%
Total Expenditures	<u>\$ 2,327,800</u>	<u>\$ 25,605,806</u>	<u>\$ 27,933,606</u>	<u>91.7%</u>
<i>DEBT SERVICE</i>				
County Schools	\$ 232,034	\$ 7,019,593	\$ 8,100,873	86.7%
Blue Ridge Community College	-	702,522	1,685,170	41.7%
Henderson County	523	2,868,958	4,116,449	69.7%
Total Expenditures	<u>\$ 232,557</u>	<u>\$ 10,591,073</u>	<u>\$ 13,902,492</u>	<u>76.2%</u>
<i>INTERFUND TRANSFERS</i>				
Capital Reserve Fund	\$ 6,250	\$ 68,750	\$ 75,000	91.7%
Public Transit Fund	16,080	176,882	192,962	91.7%
Capital Projects Fund	-	-	375,000	0.0%
Debt Service Fund	49,250	541,747	590,997	91.7%
Solid Waste Fund	4,500	49,500	54,000	91.7%
Total Expenditures	<u>\$ 76,080</u>	<u>\$ 836,879</u>	<u>\$ 1,287,959</u>	<u>65.0%</u>

	<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	\$ 68,750	\$ 75,000	91.7%
Expenditures:	<u>-</u>	<u>-</u>	\$ 75,000	0.0%
Net Revenues over (under) Expenditures	<u>\$ 6,250</u>	<u>\$ 68,750</u>		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	\$ 130,155	\$ 8,586,677	\$ 8,486,540	101.2%
Expenditures:	<u>267,296</u>	<u>5,899,357</u>	\$ 8,486,540	69.5%
Net Revenues over (under) Expenditures	<u>\$ (137,141)</u>	<u>\$ 2,687,320</u>		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	\$ 75,462	\$ 828,067	\$ 900,629	91.9%
Expenditures:	<u>46,378</u>	<u>739,981</u>	\$ 900,629	82.2%
Net Revenues over (under) Expenditures	<u>\$ 29,084</u>	<u>\$ 88,086</u>		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	\$ 53,879	\$ 600,910	\$ 842,702	71.3%
Expenditures:	<u>99,618</u>	<u>843,732</u>	\$ 842,702	100.1%
Net Revenues over (under) Expenditures	<u>\$ (45,739)</u>	<u>\$ (242,822)</u>		
<i>CDBG - DODD MEADOWS PROJECT FUND (Project to Date)</i>				
Revenues:	\$ -	\$ 242,855	\$ 447,360	54.3%
Expenditures:	<u>4,000</u>	<u>395,330</u>	\$ 447,360	88.4%
Net Revenues over (under) Expenditures	<u>\$ (4,000)</u>	<u>\$ (152,475)</u>		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	\$ 1,321	\$ 669,036	\$ 933,305	71.7%
Expenditures:	<u>17,052</u>	<u>541,461</u>	\$ 933,305	58.0%
Net Revenues over (under) Expenditures	<u>\$ (15,731)</u>	<u>\$ 127,575</u>		
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	\$ -	\$ -	\$ 200,000	0.0%
Expenditures:	<u>16,839</u>	<u>184,701</u>	\$ 200,000	92.4%
Net Revenues over (under) Expenditures	<u>\$ (16,839)</u>	<u>\$ (184,701)</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:	-	456,842	\$ 6,000,000	7.6%
Net Revenues over (under) Expenditures	\$ -	\$ 5,545,532		
<i>EMERGENCY COMMUNICATIONS UPGRADE PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 1,956,265	\$ 2,090,250	93.6%
Expenditures:	158,404	1,551,082	\$ 2,090,250	74.2%
Net Revenues over (under) Expenditures	\$ (158,404)	\$ 405,183		
<i>HEALTH SCIENCES CENTER PROJECT (WINGATE/BRCC/PARDEE) (Project to Date)</i>				
Revenues:	\$ 2,994	\$ 30,534,330	\$ 32,510,351	93.9%
Expenditures:	3,133,940	22,087,727	\$ 32,510,351	67.9%
Net Revenues over (under) Expenditures	\$ (3,130,946)	\$ 8,446,603		
<i>95 COURTHOUSE RENOVATIONS PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 1,000,000	\$ 1,000,000	100.0%
Expenditures:	27,785	518,244	\$ 1,000,000	51.8%
Net Revenues over (under) Expenditures	\$ (27,785)	\$ 481,756		

	<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:	\$ 558,129	\$ 5,580,796	\$ 5,428,583	102.8%
Expenditures:	<u>442,113</u>	<u>4,782,586</u>	\$ 5,428,583	88.1%
Net Revenues over (under) Expenditures	<u>\$ 116,016</u>	<u>\$ 798,210</u>		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	\$ 353,408	\$ 1,509,790	\$ 4,642,559	32.5%
Expenditures:	<u>504,799</u>	<u>2,373,017</u>	\$ 4,642,559	51.1%
Net Revenues over (under) Expenditures	<u>\$ (151,391)</u>	<u>\$ (863,227)</u>		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	\$ 4,391	\$ 39,865	\$ 44,548	89.5%
Expenditures:	<u>2,459</u>	<u>29,607</u>	\$ 44,548	66.5%
Net Revenues over (under) Expenditures	<u>\$ 1,932</u>	<u>\$ 10,258</u>		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 05/31/2016**

	05/01/16 Beg. Cash <u>Balance</u>	Debits <u>Revenues</u>	(Credits) <u>(Expenditures)</u>	05/31/16 Ending Cash <u>Balance</u>
General	\$ 56,665,989.52	\$ 4,988,073.39	\$ (8,160,468.11)	\$ 53,493,594.80
Special Revenue	7,614,977.25	515,191.58	(643,906.28)	7,486,262.55
Capital Projects	5,307,142.30	61,710.94	(3,421,097.02)	1,947,756.22
Enterprise	4,219,447.24	1,043,364.01	(1,070,780.64)	4,192,030.61
Trust & Agency	<u>702,646.22</u>	<u>265,825.13</u>	<u>(320,558.48)</u>	<u>647,912.87</u>
Total	<u>\$ 74,510,202.53</u>	<u>\$ 6,874,165.05</u>	<u>\$ (13,616,810.53)</u>	
Total cash available as of 05/31/16				<u>\$ 67,767,557.05</u>