

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: November 3, 2014

SUBJECT: Financial Report – September 2014
Cash Balance Report – September 2014

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached for the Board's review and approval are the September 2014 County Financial Report and Cash Balance Report.

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

- Non-Profit Contributions – 2nd quarter approved non-profit contribution payments made in September
- Information Technology – payment of contracted services for technology support/maintenance
- Fire Services – payment of volunteer fire department's annual worker's compensation premium
- EMS – purchase order/encumbrance of a new ambulance approved in the FY2015 budget
- Code Enforcement – professional services for demolition of abandoned manufactured homes to be reimbursed from state AMH grant funds
- Agri-Business – operational costs to be covered/reimbursed from Agri-business membership fees

The YTD deficit in the CDBG – Scattered Site Housing Project Fund and the CDBG - Dodd Meadows Project Fund is due to the timing difference between the payment of project expenditures and subsequent reimbursement of grant funds from the state.

The YTD deficit in the Immigration and Customs Enforcement (ICE) Fund is due to the timing delay/lag in receiving monthly payments. Federal ICE revenues for September will not be received and posted until November 2014.

The YTD deficit in the 911 Emergency Communications Relocation Project and the Westfeldt Park Project is due to the payment of project expenditures and the subsequent reimbursement of grant funds from the NC 911 Board and the NCDENR – Recreational Trails Grant Program respectively.

The YTD deficit in the Allied Health Education Facility Project budget is due to the payment of architectural fees on the project that will be reimbursed from the proceeds of a future financing for the project in FY2015.

BOARD ACTION REQUESTED:

Request that the Board consider approving the County's September 2014 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the September 2014 County Financial Report and Cash Balance Report as presented.

HENDERSON COUNTY FINANCIAL REPORT
September 30, 2014

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2015</u>
GENERAL FUND				
REVENUES				
Total Revenues	<u>\$ 12,821,672</u>	<u>\$ 20,852,739</u>	<u>\$ 117,076,752</u>	17.8%
EXPENDITURES				
Governing Body	39,340	85,565	382,999	22.3%
Dues/Non-Profit Contributions	110,026	248,716	596,076	41.7%
County Manager	17,403	70,956	331,155	21.4%
Administrative Services	32,818	107,005	428,467	25.0%
Human Resources	45,819	146,921	606,280	24.2%
Elections	34,269	138,667	799,964	17.3%
Finance	48,566	202,000	794,131	25.4%
County Assessor	125,645	407,951	1,769,516	23.1%
Tax Collector	28,090	106,420	448,259	23.7%
Legal	41,347	166,532	680,490	24.5%
Register of Deeds	43,358	104,501	395,210	26.4%
Central Services	178,803	550,434	2,668,530	20.6%
Garage	14,524	26,503	337,159	7.9%
Court Facilities	17,451	32,240	190,000	17.0%
Information Technology	188,052	659,224	2,359,611	27.9%
Sheriff	1,003,779	3,475,809	13,835,236	25.1%
Detention Center	320,241	1,001,213	3,931,029	25.5%
Emergency Management	20,933	57,759	319,063	18.1%
Fire Services	15,495	216,850	497,754	43.6%
Building Services	62,973	213,491	860,485	24.8%
Wellness Clinic	36,104	129,587	497,809	26.0%
Emergency Medical Services	359,937	1,362,914	4,532,054	30.1%
Animal Services	52,921	146,560	589,396	24.9%
Rescue Squad Contribution	2,358	75,065	281,360	26.7%
Forestry Services	2,885	6,299	52,979	11.9%
Soil & Water Conservation	16,225	75,372	308,382	24.4%
Planning	36,457	127,528	583,250	21.9%
Code Enforcement Services	34,537	82,697	266,367	31.0%
Cooperative Extension	48,058	93,065	316,205	29.4%
Economic Development	84,187	168,375	919,367	18.3%
Agri-Business	11,126	36,890	127,848	28.9%
Public Health	425,485	1,453,962	6,186,333	23.5%
Environmental Health	81,120	254,719	989,168	25.8%
H&CC Block Grant	59,954	121,623	741,880	16.4%
Medical Services - Autopsies	3,500	4,500	46,250	9.7%
Mental Health	-	132,153	528,612	25.0%
Rural Transportation Assist Program	-	-	211,092	0.0%
Social Services	1,572,228	4,972,393	20,605,687	24.1%
Juvenile Justice Programs	1,000	25,104	193,745	13.0%
Veteran Services	3,219	7,642	47,650	16.0%
Public Library	210,181	756,024	2,924,370	25.9%
Recreation	115,085	358,514	1,576,494	22.7%
Public Education	2,190,190	6,570,571	26,843,989	24.5%
Debt Service	1,195,580	1,196,234	13,570,026	8.8%
Non-Departmental	30,965	30,965	259,600	11.9%
Interfund Transfers	137,119	411,356	1,645,425	25.0%
Total Expenditures	<u>9,099,353</u>	<u>26,618,869</u>	<u>\$ 117,076,752</u>	22.7%
Net Revenues over (under) Expenditures	<u>\$ 3,722,319</u>	<u>\$ (5,766,130)</u>		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2015</u>
<u>APPROPRIATIONS DETAIL</u>				
<i>SOCIAL SERVICES</i>				
Staff Operations	\$ 941,932	\$ 3,109,422	\$ 12,768,710	24.4%
DSS-Smartstart Program	33,391	115,501	553,544	20.9%
Federal & State Programs	593,913	1,736,378	7,221,933	24.0%
General Assistance	2,992	11,092	61,500	18.0%
Total Expenditures	\$ 1,572,228	\$ 4,972,393	\$ 20,605,687	24.1%
<i>EDUCATION</i>				
Schools Current/Capital Expense	\$ 1,927,037	\$ 5,781,112	\$ 23,686,153	24.4%
Blue Ridge Community College	263,153	789,459	3,157,836	25.0%
Total Expenditures	\$ 2,190,190	\$ 6,570,571	\$ 26,843,989	24.5%
<i>DEBT SERVICE</i>				
County Schools	\$ 1,185,933	\$ 1,186,565	\$ 8,335,988	14.2%
Blue Ridge Community College	-	-	1,477,771	0.0%
Henderson County	9,647	9,669	3,756,267	0.3%
Total Expenditures	\$ 1,195,580	\$ 1,196,234	\$ 13,570,026	8.8%
<i>INTERFUND TRANSFERS</i>				
Capital Reserve Fund	\$ 116,539	\$ 349,616	\$ 1,398,463	25.0%
Public Transit Fund	16,080	48,240	192,962	25.0%
Solid Waste Fund	4,500	13,500	54,000	25.0%
Total Expenditures	\$ 137,119	\$ 411,356	\$ 1,645,425	25.0%

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2015</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>CAPITAL RESERVE FUND</i>				
Revenues:	\$ 116,539	\$ 349,616	\$ 1,398,463	25.0%
Expenditures:	<u>7,923</u>	<u>12,673</u>	\$ 1,398,463	0.9%
Net Revenues over (under) Expenditures	<u>\$ 108,616</u>	<u>\$ 336,943</u>		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	\$ 999,866	\$ 1,130,957	\$ 7,061,065	16.0%
Expenditures:	<u>19,483</u>	<u>225,927</u>	\$ 7,061,065	3.2%
Net Revenues over (under) Expenditures	<u>\$ 980,383</u>	<u>\$ 905,030</u>		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	\$ 65,246	\$ 196,076	\$ 782,842	25.0%
Expenditures:	<u>56,461</u>	<u>190,864</u>	\$ 782,842	24.4%
Net Revenues over (under) Expenditures	<u>\$ 8,785</u>	<u>\$ 5,212</u>		
<i>CDBG - 2011 SCATTERED SITE HOUSING FUND (Project to Date)</i>				
Revenues:	\$ -	\$ 113,842	\$ 400,000	28.5%
Expenditures:	<u>51,580</u>	<u>156,991</u>	\$ 400,000	39.2%
Net Revenues over (under) Expenditures	<u>\$ (51,580)</u>	<u>\$ (43,149)</u>		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	\$ 381,876	\$ 431,778	\$ 3,526,999	12.2%
Expenditures:	<u>42,915</u>	<u>99,407</u>	\$ 3,526,999	2.8%
Net Revenues over (under) Expenditures	<u>\$ 338,961</u>	<u>\$ 332,371</u>		
<i>CDBG - DODD MEADOWS PROJECT FUND (Project to Date)</i>				
Revenues:	\$ -	\$ 15,185	\$ 454,960	3.3%
Expenditures:	<u>3,600</u>	<u>18,785</u>	\$ 454,960	4.1%
Net Revenues over (under) Expenditures	<u>\$ (3,600)</u>	<u>\$ (3,600)</u>		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	\$ 29,504	\$ 178,785	\$ 900,088	19.9%
Expenditures:	<u>109,155</u>	<u>113,874</u>	\$ 900,088	12.7%
Net Revenues over (under) Expenditures	<u>\$ (79,651)</u>	<u>\$ 64,911</u>		
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	\$ 36,770	\$ 56,587	\$ 469,151	12.1%
Expenditures:	<u>21,570</u>	<u>95,644</u>	\$ 469,151	20.4%
Net Revenues over (under) Expenditures	<u>\$ 15,200</u>	<u>\$ (39,057)</u>		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2015</u>
<u>CAPITAL PROJECT FUNDS</u>				
<i>SEVEN FALLS INFRASTRUCTURE REHAB PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 6,000,125	\$ 6,000,000	100.0%
Expenditures:	<u>6,048</u>	<u>373,493</u>	\$ 6,000,000	6.2%
Net Revenues over (under) Expenditures	<u>\$ (6,048)</u>	<u>\$ 5,626,632</u>		
<i>EMERGENCY COMMUNICATIONS UPGRADE PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 1,568,322	\$ 1,574,000	99.6%
Expenditures:	<u>24,085</u>	<u>935,929</u>	\$ 1,574,000	59.5%
Net Revenues over (under) Expenditures	<u>\$ (24,085)</u>	<u>\$ 632,393</u>		
<i>HENDERSON COUNTY ATHLETICS & ACTIVITIES CENTER PROJECT (Project to Date)</i>				
Revenues:	\$ 450,000	\$ 2,260,229	\$ 2,306,290	98.0%
Expenditures:	<u>-</u>	<u>1,732,789</u>	\$ 2,306,290	75.1%
Net Revenues over (under) Expenditures	<u>\$ 450,000</u>	<u>\$ 527,440</u>		
<i>911 EMERGENCY COMMUNICATIONS CENTER RELOCATION PROJECT (Project to Date)</i>				
Revenues:	\$ 325,158	\$ 1,104,069	\$ 3,710,000	29.8%
Expenditures:	<u>485,200</u>	<u>2,753,014</u>	\$ 3,710,000	74.2%
Net Revenues over (under) Expenditures	<u>\$ (160,042)</u>	<u>\$ (1,648,945)</u>		
<i>1995 COURTHOUSE RENOVATIONS PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 1,000,000	\$ 1,000,000	100.0%
Expenditures:	<u>-</u>	<u>82,632</u>	\$ 1,000,000	8.3%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ 917,368</u>		
<i>TUXEDO PARK PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 253,000	\$ 453,000	55.8%
Expenditures:	<u>69,925</u>	<u>97,870</u>	\$ 453,000	21.6%
Net Revenues over (under) Expenditures	<u>\$ (69,925)</u>	<u>\$ 155,130</u>		
<i>DANA PARK PROJECT (Project to Date)</i>				
Revenues:	\$ 7,923	\$ 12,673	\$ 200,000	6.3%
Expenditures:	<u>7,923</u>	<u>12,673</u>	\$ 200,000	6.3%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>		
<i>ALLIED HEALTH EDUCATION FACILITY PROJECT (WINGATE/BRCC/PARDEE) (Project to Date)</i>				
Revenues:	\$ -	\$ 120,710	\$ 2,615,710	4.6%
Expenditures:	<u>102,060</u>	<u>255,150</u>	\$ 2,615,710	9.8%
Net Revenues over (under) Expenditures	<u>\$ (102,060)</u>	<u>\$ (134,440)</u>		

	<u>CURRENT MONTH</u>	<u>PROJECT TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2015</u>
<i>WESTFELDT PARK PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ -	\$ 235,000	0.0%
Expenditures:	<u>2,216</u>	<u>3,116</u>	\$ 235,000	1.3%
Net Revenues over (under) Expenditures	<u><u>\$ (2,216)</u></u>	<u><u>\$ (3,116)</u></u>		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2015</u>
<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	\$ 347,656	\$ 1,242,196	\$ 5,690,038	21.8%
Expenditures:	<u>119,652</u>	<u>1,233,345</u>	\$ 5,690,038	21.7%
Net Revenues over (under) Expenditures	<u>\$ 228,004</u>	<u>\$ 8,851</u>		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	\$ 143,609	\$ 311,247	\$ 3,801,802	8.2%
Expenditures:	<u>117,416</u>	<u>252,265</u>	\$ 3,801,802	6.6%
Net Revenues over (under) Expenditures	<u>\$ 26,193</u>	<u>\$ 58,982</u>		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	\$ 3,273	\$ 11,018	\$ 134,375	8.2%
Expenditures:	<u>3,544</u>	<u>8,334</u>	\$ 134,375	6.2%
Net Revenues over (under) Expenditures	<u>\$ (271)</u>	<u>\$ 2,684</u>		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 9/30/2014**

<u>Fund(s)</u>	<u>09/01/14 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>09/30/14 Ending Cash Balance</u>
General	\$ 36,548,162.58	\$ 13,652,215.05	\$ (9,595,972.89)	\$ 40,604,404.74
Special Revenue	2,484,289.59	2,194,493.76	(379,886.11)	4,298,897.24
Capital Projects	9,237,834.06	452,500.00	(1,022,983.68)	8,667,350.38
Enterprise	4,485,509.46	688,033.04	(697,967.26)	4,475,575.24
Trust & Agency	<u>808,840.56</u>	<u>268,476.10</u>	<u>(259,263.22)</u>	<u>818,053.44</u>
Total	<u>\$ 53,564,636.25</u>	<u>\$ 17,255,717.95</u>	<u>\$ (11,956,073.16)</u>	
Total cash available as of 09/30/14				<u>\$ 58,864,281.04</u>