

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: December 1, 2014

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

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

- Non-Profit Contributions – 2nd quarter approved non-profit contribution payments
- 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
- Rescue Squad – 2nd quarter approved non-profit contribution payment
- 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
- Mental Health – payment of 2nd quarter MOE payment to the Smoky Mountain Center
- Non-Departmental – 2nd quarter property and liability insurance expenditures to be allocated out to all departments

The YTD deficit in 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 October will not be received and posted until December.

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 October 2014 Financial Reports as presented.

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT
October 31, 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>\$ 12,613,641</u>	<u>\$ 33,466,380</u>	<u>\$ 117,161,080</u>	28.6%
EXPENDITURES				
Governing Body	21,606	107,171	382,999	28.0%
Dues/Non-Profit Contributions	9,538	258,254	596,076	43.3%
County Manager	16,746	87,702	331,155	26.5%
Administrative Services	31,156	138,161	428,467	32.2%
Human Resources	47,062	193,983	606,280	32.0%
Elections	47,007	184,608	799,964	23.1%
Finance	53,366	255,366	794,131	32.2%
County Assessor	137,990	545,942	1,769,516	30.9%
Tax Collector	28,003	134,423	448,259	30.0%
Legal	42,547	209,078	680,490	30.7%
Register of Deeds	26,729	131,230	415,987	31.5%
Central Services	171,768	751,223	2,668,530	28.2%
Garage	46,655	73,158	337,159	21.7%
Court Facilities	9,240	41,479	190,000	21.8%
Information Technology	164,265	805,632	2,359,611	34.1%
Sheriff	980,694	4,436,214	13,835,236	32.1%
Detention Center	295,101	1,301,868	3,931,029	33.1%
Emergency Management	21,163	78,922	319,063	24.7%
Fire Services	59,899	275,888	497,754	55.4%
Building Services	67,895	283,520	860,485	32.9%
Wellness Clinic	33,013	162,600	497,809	32.7%
Emergency Medical Services	468,761	1,729,740	4,536,754	38.1%
Animal Services	41,013	187,573	589,396	31.8%
Rescue Squad Contribution	70,399	145,464	281,360	51.7%
Forestry Services	-	6,299	52,979	11.9%
Soil & Water Conservation	22,931	98,303	308,382	31.9%
Planning	35,763	163,291	583,250	28.0%
Code Enforcement Services	18,582	101,279	266,367	38.0%
Cooperative Extension	20,123	113,188	316,205	35.8%
Economic Development	-	168,375	919,367	18.3%
Agri-Business	14,933	51,822	127,848	40.5%
Public Health	448,175	1,881,067	6,188,833	30.4%
Environmental Health	63,380	318,099	989,168	32.2%
H&CC Block Grant	65,914	187,537	741,880	25.3%
Medical Services - Autopsies	4,500	9,000	46,250	19.5%
Mental Health	132,153	264,306	528,612	50.0%
Rural Transportation Assist Program	-	-	196,095	0.0%
Social Services	1,583,148	6,571,934	20,605,687	31.9%
Juvenile Justice Programs	24,104	49,208	193,745	25.4%
Veteran Services	1,999	9,642	47,650	20.2%
Public Library	254,052	1,002,266	2,995,718	33.5%
Recreation	111,308	465,143	1,576,494	29.5%
Public Education	2,190,190	8,760,761	26,843,989	32.6%
Debt Service	273,671	1,469,904	13,570,026	10.8%
Non-Departmental	132,631	163,597	259,600	63.0%
Interfund Transfers	137,119	548,475	1,645,425	33.3%
Total Expenditures	<u>8,426,292</u>	<u>34,922,695</u>	<u>\$ 117,161,080</u>	29.8%
Net Revenues over (under)	<u>\$ 4,187,349</u>	<u>\$ (1,456,315)</u>		
Expenditures				

	<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	\$ 894,179	\$ 4,019,993	\$ 12,768,710	31.5%
DSS-Smartstart Program	41,362	156,863	553,544	28.3%
Federal & State Programs	643,885	2,380,263	7,221,933	33.0%
General Assistance	3,722	14,815	61,500	24.1%
Total Expenditures	\$ 1,583,148	\$ 6,571,934	\$ 20,605,687	31.9%
<i>EDUCATION</i>				
Schools Current/Capital Expense	\$ 1,927,037	\$ 7,708,149	\$ 23,686,153	32.5%
Blue Ridge Community College	263,153	1,052,612	3,157,836	33.3%
Total Expenditures	\$ 2,190,190	\$ 8,760,761	\$ 26,843,989	32.6%
<i>DEBT SERVICE</i>				
County Schools	\$ 92,828	\$ 1,279,392	\$ 8,335,988	15.3%
Blue Ridge Community College	-	-	1,477,771	0.0%
Henderson County	180,843	190,512	3,756,267	5.1%
Total Expenditures	\$ 273,671	\$ 1,469,904	\$ 13,570,026	10.8%
<i>INTERFUND TRANSFERS</i>				
Capital Reserve Fund	\$ 116,539	\$ 466,154	\$ 1,398,463	33.3%
Public Transit Fund	16,080	64,321	192,962	33.3%
Solid Waste Fund	4,500	18,000	54,000	33.3%
Total Expenditures	\$ 137,119	\$ 548,475	\$ 1,645,425	33.3%

	<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	\$ 466,154	\$ 1,398,463	33.3%
Expenditures:	<u>1,000</u>	<u>13,673</u>	\$ 1,398,463	1.0%
Net Revenues over (under) Expenditures	<u>\$ 115,539</u>	<u>\$ 452,481</u>		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	\$ 965,919	\$ 2,096,877	\$ 7,061,065	29.7%
Expenditures:	<u>325,928</u>	<u>551,856</u>	\$ 7,061,065	7.8%
Net Revenues over (under) Expenditures	<u>\$ 639,991</u>	<u>\$ 1,545,021</u>		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	\$ 65,530	\$ 261,605	\$ 782,842	33.4%
Expenditures:	<u>52,196</u>	<u>243,060</u>	\$ 782,842	31.0%
Net Revenues over (under) Expenditures	<u>\$ 13,334</u>	<u>\$ 18,545</u>		
<i>CDBG - 2011 SCATTERED SITE HOUSING FUND (Project to Date)</i>				
Revenues:	\$ 116,696	\$ 230,538	\$ 400,000	57.6%
Expenditures:	<u>21,965</u>	<u>230,538</u>	\$ 400,000	57.6%
Net Revenues over (under) Expenditures	<u>\$ 94,731</u>	<u>\$ -</u>		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	\$ 1,058,476	\$ 1,490,254	\$ 3,526,999	42.3%
Expenditures:	<u>1,357,666</u>	<u>1,457,073</u>	\$ 3,526,999	41.3%
Net Revenues over (under) Expenditures	<u>\$ (299,190)</u>	<u>\$ 33,181</u>		
<i>CDBG - DODD MEADOWS PROJECT FUND (Project to Date)</i>				
Revenues:	\$ -	\$ 15,185	\$ 454,960	3.3%
Expenditures:	<u>2,000</u>	<u>20,785</u>	\$ 454,960	4.6%
Net Revenues over (under) Expenditures	<u>\$ (2,000)</u>	<u>\$ (5,600)</u>		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	\$ 24,299	\$ 203,085	\$ 900,088	22.6%
Expenditures:	<u>6,766</u>	<u>120,641</u>	\$ 900,088	13.4%
Net Revenues over (under) Expenditures	<u>\$ 17,533</u>	<u>\$ 82,444</u>		
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	\$ 9,630	\$ 66,217	\$ 469,151	14.1%
Expenditures:	<u>25,139</u>	<u>120,803</u>	\$ 469,151	25.7%
Net Revenues over (under) Expenditures	<u>\$ (15,509)</u>	<u>\$ (54,586)</u>		

	<u>CURRENT MONTH</u>	<u>PROJECT TO DATE</u>	<u>BUDGET</u>	<u>%USED 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>33,532</u>	<u>407,025</u>	\$ 6,000,000	6.8%
Net Revenues over (under) Expenditures	<u>\$ (33,532)</u>	<u>\$ 5,593,100</u>		
<i>EMERGENCY COMMUNICATIONS UPGRADE PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 1,568,322	\$ 1,574,000	99.6%
Expenditures:	<u>57,085</u>	<u>1,065,591</u>	\$ 1,574,000	67.7%
Net Revenues over (under) Expenditures	<u>\$ (57,085)</u>	<u>\$ 502,731</u>		
<i>HENDERSON COUNTY ATHLETICS & ACTIVITIES CENTER PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 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>\$ -</u>	<u>\$ 527,440</u>		
<i>911 EMERGENCY COMMUNICATIONS CENTER RELOCATION PROJECT (Project to Date)</i>				
Revenues:	\$ 1,000,737	\$ 1,994,806	\$ 3,710,000	53.8%
Expenditures:	<u>484,314</u>	<u>2,806,327</u>	\$ 3,710,000	75.6%
Net Revenues over (under) Expenditures	<u>\$ 516,423</u>	<u>\$ (811,521)</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>2,095</u>	<u>99,965</u>	\$ 453,000	22.1%
Net Revenues over (under) Expenditures	<u>\$ (2,095)</u>	<u>\$ 153,035</u>		
<i>DANA PARK PROJECT (Project to Date)</i>				
Revenues:	\$ 1,000	\$ 13,673	\$ 200,000	6.8%
Expenditures:	<u>1,000</u>	<u>13,673</u>	\$ 200,000	6.8%
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>114,210</u>	<u>369,360</u>	\$ 2,615,710	14.1%
Net Revenues over (under) Expenditures	<u>\$ (114,210)</u>	<u>\$ (248,650)</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>-</u>	<u>3,116</u>	\$ 235,000	1.3%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ (3,116)</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:	\$ 433,513	\$ 1,675,709	\$ 5,690,038	29.4%
Expenditures:	<u>156,259</u>	<u>1,662,696</u>	\$ 5,690,038	29.2%
Net Revenues over (under) Expenditures	<u>\$ 277,254</u>	<u>\$ 13,013</u>		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	\$ 107,427	\$ 418,674	\$ 3,801,802	11.0%
Expenditures:	<u>80,314</u>	<u>345,451</u>	\$ 3,801,802	9.1%
Net Revenues over (under) Expenditures	<u>\$ 27,113</u>	<u>\$ 73,223</u>		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	\$ 4,272	\$ 15,290	\$ 134,375	11.4%
Expenditures:	<u>951</u>	<u>9,286</u>	\$ 134,375	6.9%
Net Revenues over (under) Expenditures	<u>\$ 3,321</u>	<u>\$ 6,004</u>		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 10/31/2014**

<u>Fund(s)</u>	<u>10/01/14 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>10/31/14 Ending Cash Balance</u>
General	\$ 40,604,404.74	\$ 13,303,559.72	\$ (9,605,271.23)	\$ 44,302,693.23
Special Revenue	4,298,897.24	1,400,924.28	(965,899.19)	4,733,922.33
Capital Projects	8,667,350.38	346,381.35	(845,875.20)	8,167,856.53
Enterprise	4,475,575.24	724,745.81	(704,593.61)	4,495,727.44
Trust & Agency	<u>818,053.44</u>	<u>254,240.61</u>	<u>(263,359.61)</u>	<u>808,934.44</u>
Total	<u>\$ 58,864,281.04</u>	<u>\$ 16,029,851.77</u>	<u>\$ (12,384,998.84)</u>	
Total cash available as of 10/31/14				<u>\$ 62,509,133.97</u>