

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** December 7, 2015  
**SUBJECT:** Financial Reports – October 2015  
**PRESENTER:** J. Carey McLelland, Finance Director  
**ATTACHMENTS:** Yes

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

Attached for the Board's review and approval are the October 2015 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:

- Dues/Non-profits – 2<sup>nd</sup> quarter approved non-profit contribution payments
- Information Technology – encumbrance of approved technology purchases for the fiscal year
- Fire Services – payment of annual worker's compensation coverage premium for the fire departments
- EMS – purchase order encumbered for the purchase of three new ambulance units approved in the budget
- Rescue Squad – 2<sup>nd</sup> quarter approved non-profit contribution payment
- Soil & Water Conservation – contracted services payment (\$125,000) on a grant-funded streambank restoration project
- Agri-Business – operational expenditures to be covered by Agri-Business program fees to be transferred in
- Mental Health – 2<sup>nd</sup> quarter maintenance of effort (MOE) funding payment to Smoky Mountain Center

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 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 sewer capital project expenditures. A total of \$2.478 million in fund balance, primarily for these capital projects, was budgeted to balance this Fund and cover these expenditures in the current fiscal year.

#### **BOARD ACTION REQUESTED:**

Request that the Board consider approving the County's October 2015 Financial Reports as presented.

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

***I move that the Board of Commissioners approve the October 2015 County Financial Report and Cash Balance Report as presented.***

**HENDERSON COUNTY FINANCIAL REPORT**  
**October 31, 2015**

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2016</u>
<b>GENERAL FUND</b>				
<b>REVENUES</b>				
<b>Total Revenues</b>	<b>\$ 11,363,031</b>	<b>\$ 37,117,086</b>	<b>\$ 122,786,161</b>	<b>30.2%</b>
<b>EXPENDITURES</b>				
Governing Body	33,705	115,568	386,685	29.9%
Dues/Non-Profit Contributions	12,474	231,825	500,214	46.3%
County Manager	18,956	95,888	433,420	22.1%
Administrative Services	32,689	144,067	450,479	32.0%
Human Resources	45,184	204,743	645,440	31.7%
Elections	41,401	161,450	919,324	17.6%
Finance	66,356	284,287	826,154	34.4%
County Assessor	113,792	512,373	1,775,414	28.9%
Tax Collector	22,865	103,498	406,492	25.5%
Legal	49,444	245,676	689,070	35.7%
Register of Deeds	28,167	149,343	653,788	22.8%
Facility Services	219,680	1,040,703	3,060,355	34.0%
Garage	48,298	102,300	351,241	29.1%
Court Facilities	24,696	54,725	190,000	28.8%
Information Technology	168,024	1,026,216	2,834,507	36.2%
Sheriff	923,449	4,398,899	14,335,233	30.7%
Detention Center	390,758	1,337,271	4,117,325	32.5%
Emergency Management	21,173	75,440	238,857	31.6%
Fire Services	241,077	325,518	605,342	53.8%
Building Services	65,427	300,048	948,546	31.6%
Wellness Clinic	40,266	169,477	539,225	31.4%
Emergency Medical Services	345,983	2,044,682	5,276,571	38.8%
Animal Services	45,651	198,860	593,682	33.5%
Rescue Squad	1,219	154,965	298,610	51.9%
Forestry Services	2,381	7,833	56,244	13.9%
Soil & Water Conservation	21,578	228,863	450,654	50.8%
Planning	33,833	155,952	594,484	26.2%
Code Enforcement Services	17,259	77,296	272,204	28.4%
Heritage Museum	8,333	33,333	100,000	33.3%
Cooperative Extension	22,569	97,970	339,709	28.8%
Projects Management	7,947	35,659	113,087	31.5%
Economic Development	-	192,375	1,203,513	16.0%
Agri-Business	13,451	54,042	141,251	38.3%
Public Health	442,615	2,089,771	6,710,514	31.1%
Environmental Health	83,070	338,570	1,120,542	30.2%
H&CC Block Grant	199,416	324,328	747,011	43.4%
Medical Services - Autopsies	4,100	15,650	50,000	31.3%
Mental Health	132,153	264,306	528,612	50.0%
Rural Transportation Assist Program	-	(20)	196,095	0.0%
Social Services	1,551,206	6,362,513	20,823,481	30.6%
Juvenile Justice Programs	46,114	67,087	218,745	30.7%
Veteran Services	3,851	14,657	61,526	23.8%
Public Library	226,535	960,776	2,978,178	32.3%
Recreation	121,480	498,114	1,620,280	30.7%
Public Education	2,327,800	9,311,202	27,933,606	33.3%
Debt Service	123,761	1,298,144	13,902,492	9.3%
Non-Departmental	(48,106)	-	260,000	0.0%
Interfund Transfers	76,080	304,320	1,287,959	23.6%
<b>Total Expenditures</b>	<b>8,418,160</b>	<b>36,210,563</b>	<b>\$ 122,786,161</b>	<b>29.5%</b>
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>\$ 2,944,871</b>	<b>\$ 906,523</b>		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2016</u>
<b><u>APPROPRIATIONS DETAIL</u></b>				
<b><i>SOCIAL SERVICES</i></b>				
Staff Operations	\$ 920,887	\$ 4,124,831	\$ 13,290,911	31.0%
DSS-Smartstart Program	41,305	163,610	492,923	33.2%
Federal & State Programs	585,123	2,060,930	6,978,147	29.5%
General Assistance	3,891	13,142	61,500	21.4%
<b>Total Expenditures</b>	<b>\$ 1,551,206</b>	<b>\$ 6,362,513</b>	<b>\$ 20,823,481</b>	<b>30.6%</b>
<b><i>EDUCATION</i></b>				
Schools Current/Capital Expense	\$ 2,043,814	\$ 8,175,257	\$ 24,525,770	33.3%
Blue Ridge Community College	283,986	1,135,945	3,407,836	33.3%
<b>Total Expenditures</b>	<b>\$ 2,327,800</b>	<b>\$ 9,311,202</b>	<b>\$ 27,933,606</b>	<b>33.3%</b>
<b><i>DEBT SERVICE</i></b>				
County Schools	\$ 354	\$ 1,162,567	\$ 8,100,873	14.4%
Blue Ridge Community College	-	-	1,685,170	0.0%
Henderson County	123,407	135,577	4,116,449	3.3%
<b>Total Expenditures</b>	<b>\$ 123,761</b>	<b>\$ 1,298,144</b>	<b>\$ 13,902,492</b>	<b>9.3%</b>
<b><i>INTERFUND TRANSFERS</i></b>				
Capital Reserve Fund	\$ 6,250	\$ 25,000	\$ 75,000	33.3%
Public Transit Fund	16,080	64,321	192,962	33.3%
Capital Projects Fund	-	-	375,000	0.0%
Debt Service Fund	49,250	196,999	590,997	33.3%
Solid Waste Fund	4,500	18,000	54,000	33.3%
<b>Total Expenditures</b>	<b>\$ 76,080</b>	<b>\$ 304,320</b>	<b>\$ 1,287,959</b>	<b>23.6%</b>

	<u>CURRENT MONTH</u>	<u>YEAR 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	\$ 25,000	\$ 75,000	33.3%
Expenditures:	-	-	\$ 75,000	0.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 6,250</u></b>	<b><u>\$ 25,000</u></b>		
<b><i>FIRE DISTRICTS FUND</i></b>				
Revenues:	\$ 947,913	\$ 2,627,688	\$ 8,486,540	31.0%
Expenditures:	110,010	698,502	\$ 8,486,540	8.2%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 837,903</u></b>	<b><u>\$ 1,929,186</u></b>		
<b><i>REVALUATION RESERVE FUND</i></b>				
Revenues:	\$ 75,114	\$ 300,971	\$ 900,629	33.4%
Expenditures:	54,045	245,917	\$ 900,629	27.3%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 21,069</u></b>	<b><u>\$ 55,054</u></b>		
<b><i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i></b>				
Revenues:	\$ (3,122)	\$ 207,423	\$ 639,064	32.5%
Expenditures:	29,990	181,460	\$ 639,064	28.4%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (33,112)</u></b>	<b><u>\$ 25,963</u></b>		
<b><i>CDBG - DODD MEADOWS PROJECT FUND (Project to Date)</i></b>				
Revenues:	\$ 36,198	\$ 70,083	\$ 447,360	15.7%
Expenditures:	80,502	150,585	\$ 447,360	33.7%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (44,304)</u></b>	<b><u>\$ (80,502)</u></b>		
<b><i>PUBLIC TRANSIT FUND</i></b>				
Revenues:	\$ 28,705	\$ 231,785	\$ 933,305	24.8%
Expenditures:	9,445	160,069	\$ 933,305	17.2%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 19,260</u></b>	<b><u>\$ 71,716</u></b>		
<b><i>IMMIGRATION &amp; CUSTOMS ENFORCEMENT (ICE) FUND</i></b>				
Revenues:	\$ -	\$ -	\$ 200,000	0.0%
Expenditures:	16,667	66,667	\$ 200,000	33.3%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (16,667)</u></b>	<b><u>\$ (66,667)</u></b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>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:	<u>12,150</u>	<u>445,716</u>	\$ 6,000,000	7.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ (12,150)</u></b>	<b><u>\$ 5,556,658</u></b>		
<b><i>EMERGENCY COMMUNICATIONS UPGRADE PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ 1,956,265	\$ 1,961,870	99.7%
Expenditures:	<u>-</u>	<u>1,226,070</u>	\$ 1,961,870	62.5%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ 730,195</u></b>		
<b><i>HEALTH SCIENCES CENTER PROJECT (WINGATE/BRCC/PARDEE) (Project to Date)</i></b>				
Revenues:	\$ 293	\$ 29,381,836	\$ 32,510,351	90.4%
Expenditures:	<u>1,414,294</u>	<u>7,127,241</u>	\$ 32,510,351	21.9%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ (1,414,001)</u></b>	<b><u>\$ 22,254,595</u></b>		
<b><i>WESTFELDT PARK PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ -	\$ 235,000	0.0%
Expenditures:	<u>-</u>	<u>27,546</u>	\$ 235,000	11.7%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ (27,546)</u></b>		
<b><i>95 COURTHOUSE RENOVATIONS PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ 1,000,000	\$ 1,000,000	100.0%
Expenditures:	<u>25,500</u>	<u>192,261</u>	\$ 1,000,000	19.2%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b><u>\$ (25,500)</u></b>	<b><u>\$ 807,739</u></b>		

	<u>CURRENT MONTH</u>	<u>YEAR 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:	\$ 448,505	\$ 1,960,079	\$ 5,428,583	36.1%
Expenditures:	<u>667,893</u>	<u>1,608,685</u>	\$ 5,428,583	29.6%
<b>Net Revenues over (under) Expenditures</b>	<b><u><u>\$ (219,388)</u></u></b>	<b><u><u>\$ 351,394</u></u></b>		
<b><i>CANE CREEK W&amp;S DISTRICT FUND</i></b>				
Revenues:	\$ 102,202	\$ 422,817	\$ 4,642,559	9.1%
Expenditures:	<u>261,618</u>	<u>570,669</u>	\$ 4,642,559	12.3%
<b>Net Revenues over (under) Expenditures</b>	<b><u><u>\$ (159,416)</u></u></b>	<b><u><u>\$ (147,852)</u></u></b>		
<b><i>JUSTICE ACADEMY SEWER FUND</i></b>				
Revenues:	\$ 3,431	\$ 12,334	\$ 44,548	27.7%
Expenditures:	<u>781</u>	<u>9,766</u>	\$ 44,548	21.9%
<b>Net Revenues over (under) Expenditures</b>	<b><u><u>\$ 2,650</u></u></b>	<b><u><u>\$ 2,568</u></u></b>		

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 10/31/2015**

	<b>10/01/15 Beg. Cash Balance</b>	<b>Debits Revenues</b>	<b>(Credits) (Expenditures)</b>	<b>10/31/15 Ending Cash Balance</b>
General	\$ 39,777,909.74	\$ 13,303,559.72	\$ (9,605,271.23)	\$ 43,476,198.23
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	4,521,022.24	724,745.81	(704,593.61)	4,541,174.44
Trust & Agency	<u>818,053.44</u>	<u>254,240.61</u>	<u>(263,359.61)</u>	<u>808,934.44</u>
Total	<u>\$ 58,083,233.04</u>	<u>\$ 16,029,851.77</u>	<u>\$ (12,384,998.84)</u>	
<b>Total cash available as of 10/31/15</b>				<b><u>\$ 61,728,085.97</u></b>