

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** May 6, 2013

**SUBJECT:** Financial Report – March 2013  
Cash Balance Report – March 2013

**PRESENTER:** J. Carey McLelland, Finance Director

**ATTACHMENTS:** Yes

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

Attached for the Board's review and approval are the March 2013 County Financial Report and Cash Balance Report.

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

Garage – fuel purchased from Cason Companies to be charged out to departments monthly as used  
EMS – various operating expenditures running slightly ahead of average and significant capital outlay purchases (ambulances and medical equipment) have been completed  
Rescue Squad – payment of 4<sup>th</sup> quarter non-profit contribution  
Economic Development – payment of economic development incentives due to various companies  
Interfund Transfers – approved transfer of funds to purchase the former Hendersonville Christian School Property and to fund various capital projects approved by the Board

The YTD deficit in the Emergency Telephone System (911) Fund is due to the encumbrance/purchase of approved technology capital outlay. Fund balance of \$271,713 was appropriated to cover expenditures in this Fund for FY2013.

The YTD deficit in the CDBG – Scattered Site Housing Fund, the CDBG – Mud Creek Grant Project Fund and the Sierra Nevada Economic Development Project Fund is due to the timing difference between the expenditure of grant funds and subsequent reimbursement from the state.

The YTD deficit in the Immigration and Customs Enforcement (ICE) Fund is due to a timing delay in receiving payments – federal ICE revenues for March will not be received and posted until May 2013.

The temporary YTD deficit in the Solid Waste Landfill Fund is due to the solid waste hauling contract payments due for the months of February and March 2013 both being paid in March.

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

Request that the Board consider approving the County's March 2013 Financial Reports as presented.

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

***I move that the Board of Commissioners approve the March 2013 County Financial Report and Cash Balance Report as presented.***

HENDERSON COUNTY FINANCIAL REPORT  
March 31, 2013

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2013</u>
<b>GENERAL FUND</b>				
<b>REVENUES</b>				
<b>Total Revenues</b>	<b>5,708,747</b>	<b>83,948,759</b>	<b>112,222,672</b>	<b>74.8%</b>
<b>EXPENDITURES</b>				
Governing Body	43,197	227,805	352,937	64.5%
Dues/Non-Profit Contributions	2,534	327,846	483,695	67.8%
County Manager	38,934	196,964	305,107	64.6%
Administrative Services	41,184	289,711	407,167	71.2%
Human Resources	48,125	402,440	542,656	74.2%
Elections	44,323	551,127	797,089	69.1%
Finance	76,226	529,480	705,883	75.0%
County Assessor	160,418	1,199,794	1,706,312	70.3%
Tax Collector	48,892	305,491	446,301	68.4%
Legal	69,067	451,542	653,905	69.1%
Register of Deeds	51,101	334,647	472,076	70.9%
Central Services	279,852	1,626,113	2,328,269	69.8%
Garage	43,740	223,544	289,758	77.1%
Court Facilities	6,358	116,456	190,000	61.3%
Information Technology	296,702	1,377,170	1,800,895	76.5%
Sheriff	1,271,469	9,038,376	12,428,095	72.7%
Detention Center	386,196	2,923,058	4,311,039	67.8%
Emergency Management	19,598	204,496	340,778	60.0%
Fire Services	21,697	300,394	412,112	72.9%
Building Services	73,522	515,953	802,945	64.3%
Wellness Clinic	44,005	276,651	380,685	72.7%
Emergency Medical Services	427,824	3,356,459	4,343,768	77.3%
Animal Services	49,201	402,230	573,754	70.1%
Rescue Squad Contribution	25,974	108,906	110,360	98.7%
Forestry Services	1,262	41,348	65,899	62.7%
Soil & Water Conservation	28,345	262,920	360,061	73.0%
Utilities	23,726	165,362	278,282	59.4%
Planning	48,206	349,908	538,674	65.0%
Code Enforcement Services	21,911	183,162	258,887	70.7%
Cooperative Extension	27,317	217,837	321,326	67.8%
Economic Development	14,768	678,457	720,680	94.1%
Public Health	588,573	4,119,114	6,087,669	67.7%
Environmental Health	100,682	675,345	937,464	72.0%
H&CC Block Grant	0	319,837	768,216	41.6%
Medical Services - Autopsies	2,700	24,500	46,250	53.0%
Mental Health	0	353,709	528,612	66.9%
Rural Transportation Assist Program	0	98,031	267,294	36.7%
Social Services	1,898,016	13,647,417	18,997,008	71.8%
Juvenile Justice Programs	1,074	106,922	193,745	55.2%
Veterans Services	5,559	22,877	44,888	51.0%
Public Library	272,273	2,087,547	2,918,190	71.5%
Recreation	228,900	950,673	1,424,577	66.7%
Public Education	2,002,831	18,025,483	24,025,977	75.0%
Debt Service	1,229,807	7,965,775	14,462,119	55.1%
Non-Departmental	-60	0	86,858	0.0%
Interfund Transfers	<u>33,221</u>	<u>3,452,343</u>	<u>3,836,305</u>	<u>90.0%</u>
<b>Total Expenditures</b>	<b>10,099,250</b>	<b>79,035,220</b>	<b>112,354,567</b>	<b>70.3%</b>
<b>Net Revenues over (under) Expenditures</b>	<b>(4,390,503)</b>	<b>4,913,539</b>		

<u>APPROPRIATIONS DETAIL</u>	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2013</u>
<b><i>SOCIAL SERVICES</i></b>				
Staff Operations	1,299,127	8,533,739	11,840,994	72.1%
DSS-Smartstart Program	55,251	381,569	535,741	71.2%
Federal & State Programs	542,071	4,713,784	6,563,273	71.8%
General Assistance	<u>1,567</u>	<u>18,325</u>	<u>57,000</u>	<u>32.1%</u>
<b>Total Expenditures</b>	<b>1,898,016</b>	<b>13,647,417</b>	<b>18,997,008</b>	<b>71.8%</b>
<b><i>EDUCATION</i></b>				
Schools Current/Capital Expense	1,766,666	15,900,000	21,200,000	75.0%
Blue Ridge Community College	236,165	2,125,483	2,825,977	75.2%
<b>Total Expenditures</b>	<b>2,002,831</b>	<b>18,025,483</b>	<b>24,025,977</b>	<b>75.0%</b>
<b><i>DEBT SERVICE</i></b>				
County Schools	1,220,679	6,152,651	8,869,418	69.4%
Blue Ridge Community College	0	490,780	1,616,429	30.4%
Henderson County	<u>9,128</u>	<u>1,322,344</u>	<u>3,976,272</u>	<u>33.3%</u>
<b>Total Expenditures</b>	<b>1,229,807</b>	<b>7,965,775</b>	<b>14,462,119</b>	<b>55.1%</b>
<b><i>INTERFUND TRANSFERS</i></b>				
Capital Reserve Fund	16,666	150,000	200,000	75.0%
Public Transit Fund	12,055	108,493	144,657	75.0%
Capital Projects Fund	0	3,132,934	3,252,868	96.3%
Solid Waste Fund	4,500	60,916	74,416	81.9%
Debt Service Fund	0	0	<u>164,364</u>	<u>0.0%</u>
<b>Total Expenditures</b>	<b>33,221</b>	<b>3,452,343</b>	<b>3,836,305</b>	<b>90.0%</b>

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2013</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>				
<b><i>CAPITAL RESERVE FUND</i></b>				
Revenues:	16,667	150,000	226,899	66.1%
Expenditures:	<u>0</u>	<u>26,848</u>	226,899	11.8%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>16,667</b>	<b>123,152</b>		
<b><i>FIRE DISTRICTS FUND</i></b>				
Revenues:	121,471	6,737,051	6,838,321	98.5%
Expenditures:	<u>242,099</u>	<u>4,290,840</u>	6,838,321	62.7%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(120,628)</b>	<b>2,446,211</b>		
<b><i>REVALUATION RESERVE FUND</i></b>				
Revenues:	54,265	488,484	650,291	75.1%
Expenditures:	<u>84,130</u>	<u>464,699</u>	650,291	71.5%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(29,865)</b>	<b>23,785</b>		
<b><i>HENDERSON COUNTY TOURISM DEVELOPMENT AUTHORITY FUND</i></b>				
Revenues:	89,084	972,330	1,322,081	73.5%
Expenditures:	<u>82,584</u>	<u>790,701</u>	1,322,081	59.8%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>6,500</b>	<b>181,629</b>		
<b><i>CDBG - 2011 SCATTERED SITE HOUSING PROJECT FUND (Project to Date)</i></b>				
Revenues:	0	0	400,000	0.0%
Expenditures:	<u>0</u>	<u>6,500</u>	400,000	1.6%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>0</b>	<b>(6,500)</b>		
<b><i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i></b>				
Revenues:	42,965	346,201	879,001	39.4%
Expenditures:	<u>4,167</u>	<u>704,442</u>	879,001	80.1%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>38,798</b>	<b>(358,241)</b>		
<b><i>MUD CREEK GRANT PROJECT FUND (Project to Date)</i></b>				
Revenues:	17,019	121,361	255,681	47.5%
Expenditures:	<u>0</u>	<u>153,324</u>	255,681	60.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>17,019</b>	<b>(31,963)</b>		
<b><i>PUBLIC TRANSIT FUND</i></b>				
Revenues:	179,901	641,497	854,971	75.0%
Expenditures:	<u>36,698</u>	<u>362,277</u>	854,971	42.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>143,203</b>	<b>279,220</b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2013</u>
<b><i>CDBG - TALLEY DRIVE PROJECT FUND (Project to Date)</i></b>				
Revenues:	59,859	296,851	850,000	34.9%
Expenditures:	<u>7,005</u>	<u>296,851</u>	850,000	34.9%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>52,854</b>	<b>0</b>		
<b><i>IMMIGRATION &amp; CUSTOMS ENFORCEMENT (ICE) FUND</i></b>				
Revenues:	3,164	364,290	843,908	43.2%
Expenditures:	<u>61,712</u>	<u>505,061</u>	843,908	59.8%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(58,548)</b>	<b>(140,771)</b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT</u> <u>TO DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2013</u>
<b><u>CAPITAL PROJECT FUNDS</u></b>				
<b><i>SEIRRA NEVADA/ECONOMIC DEVELOPMENT PROJECT (Project to Date)</i></b>				
Revenues:	44,985	1,764,863	3,064,918	57.6%
Expenditures:	<u>44,985</u>	<u>1,807,499</u>	3,064,918	59.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>0</b>	<b>(42,636)</b>		
<b><i>SEVEN FALLS INFRASTRUCTURE REHAB PROJECT (Project to Date)</i></b>				
Revenues:	0	6,000,125	6,000,000	100.0%
Expenditures:	<u>115</u>	<u>26,291</u>	6,000,000	0.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(115)</b>	<b>5,973,834</b>		
<b><i>EMERGENCY COMMUNICATIONS UPGRADE PROJECT (Project to Date)</i></b>				
Revenues:	0	45,680	1,574,000	2.9%
Expenditures:	<u>0</u>	<u>45,680</u>	1,574,000	2.9%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>0</b>	<b>0</b>		
<b><i>JACKSON PARK FACILITIES UPGRADE PROJECTS (Project to Date)</i></b>				
Revenues:	163,272	323,892	340,000	95.3%
Expenditures:	<u>163,272</u>	<u>323,892</u>	340,000	95.3%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>0</b>	<b>0</b>		
<b><i>HENDERSON COUNTY ATHLETICS &amp; ACTIVITIES CENTER PROJECT (Project to Date)</i></b>				
Revenues:	845	925,509	1,927,000	48.0%
Expenditures:	<u>845</u>	<u>925,509</u>	1,927,000	48.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>0</b>	<b>0</b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2013</u>
<b><u>ENTERPRISE FUNDS</u></b>				
<b><i>SOLID WASTE LANDFILL FUND</i></b>				
Revenues:	299,366	3,505,176	4,659,645	75.2%
Expenditures:	<u>586,504</u>	<u>3,649,614</u>	4,659,645	78.3%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(287,138)</b>	<b>(144,438)</b>		
<b><i>CANE CREEK WATER &amp; SEWER DISTRICT FUND</i></b>				
Revenues:	124,122	1,057,604	2,877,219	36.8%
Expenditures:	<u>65,710</u>	<u>854,915</u>	2,877,219	29.7%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>58,412</b>	<b>202,689</b>		
<b><i>JUSTICE ACADEMY SEWER FUND</i></b>				
Revenues:	3,561	34,382	45,755	75.1%
Expenditures:	<u>3,151</u>	<u>32,086</u>	45,755	70.1%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>410</b>	<b>2,296</b>		

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 03/31/13**

<b><u>Fund(s)</u></b>	<b><u>03/01/13 Beg. Cash Balance</u></b>	<b><u>Debits Revenues</u></b>	<b><u>(Credits) (Expenditures)</u></b>	<b><u>03/31/13 Ending Cash Balance</u></b>
General	\$60,793,776.64	\$5,559,092.60	(\$9,842,098.40)	\$56,510,770.84
Special Revenue	6,221,271.40	613,128.36	(567,868.10)	6,266,531.66
Capital Projects	7,204,133.00	0.00	(164,232.46)	7,039,900.54
Enterprise	6,908,503.73	537,570.02	(774,960.02)	6,671,113.73
Trust & Agency	<u>901,274.36</u>	<u>236,870.90</u>	<u>(302,226.40)</u>	<u>835,918.86</u>
Subtotal	\$82,028,959.13	\$6,946,661.88	(\$11,651,385.38)	77,324,235.63
Bank Escrow Account Balances - Capital Project Funds:				<u>467,565.16</u>
<b>Total cash available at 03/31/13</b>				<b>\$77,791,800.79</b>