

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: June 3, 2013

SUBJECT: Financial Report – April 2013
Cash Balance Report – April 2013

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Dues/Non-Profit Contributions – payment of 4th quarter non-profit contributions to various agencies
Garage – fuel purchased from Cason Companies to be charged out to departments monthly as used
Information Technology – purchase of technology (hardware/software) approved in the budget
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 4th quarter non-profit contribution
Economic Development – payment of economic development incentives due to various companies

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, the Sierra Nevada Economic Development Project Fund and the Upper Hickory Nut George PARTF Grant 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 April will not be received and posted until June 2013. Any operational expenditures over revenues by fiscal year end will be covered by available fund balance within the ICE Fund.

The YTD deficit in the Cane Creek Water & Sewer District fund is due to the transfer of \$600,000 to the School Capital Projects Fund for the County's cost share of the Atkinson Elementary School sewer line project. Fund balance was approved by the Board and appropriated to cover this funds transfer.

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT
April 30, 2013

GENERAL FUND	CURRENT	YEAR TO	BUDGET	%USED
REVENUES	MONTH	DATE		FY2013
Total Revenues	4,614,506	94,087,968	114,439,834	82.2%
EXPENDITURES				
Governing Body	17,142	244,947	352,937	69.4%
Dues/Non-Profit Contributions	93,032	420,878	483,695	87.0%
County Manager	56,695	253,659	305,107	83.1%
Adminstrative Services	28,606	318,317	407,167	78.2%
Human Resources	49,058	451,498	542,656	83.2%
Elections	37,679	588,806	797,089	73.9%
Finance	61,917	591,887	705,883	83.9%
County Assessor	118,213	1,318,006	1,706,312	77.2%
Tax Collector	28,519	334,010	446,301	74.8%
Legal	44,867	496,409	653,905	75.9%
Register of Deeds	24,112	358,759	472,076	76.0%
Central Services	208,384	1,832,632	2,329,369	78.7%
Garage	44,574	268,117	289,758	92.5%
Court Facilities	16,926	133,382	190,000	70.2%
Information Technology	137,381	1,594,127	1,800,895	88.5%
Sheriff	869,738	10,009,618	12,435,753	80.5%
Detention Center	303,817	3,234,387	4,311,039	75.0%
Emergency Management	29,266	233,761	340,778	68.6%
Fire Services	15,699	316,093	412,112	76.7%
Building Services	48,545	564,497	802,945	70.3%
Wellness Clinic	28,175	304,826	380,685	80.1%
Emergency Medical Services	300,192	3,655,257	4,343,768	84.1%
Animal Services	44,011	448,239	573,754	78.1%
Rescue Squad Contribution	1,192	110,098	110,360	99.8%
Forestry Services	1,781	43,130	65,899	65.4%
Soil & Water Conservation	21,086	284,006	360,061	78.9%
Utilities	15,696	181,059	278,282	65.1%
Planning	37,924	387,832	538,674	72.0%
Code Enforcement Services	15,521	198,683	258,887	76.7%
Cooperative Extension	22,234	240,072	321,326	74.7%
ABC Board	0	0	25,000	0.0%
Economic Development	72,683	751,141	784,680	95.7%
Public Health	460,082	4,588,889	6,148,178	74.6%
Environmental Health	61,702	737,047	937,464	78.6%
H&CC Block Grant	258,228	578,065	768,216	75.2%
Medical Services - Autopsies	400	24,900	46,250	53.8%
Mental Health	174,903	528,612	528,612	100.0%
Rural Transportation Assist Program	0	98,031	267,294	36.7%
Social Services	1,330,444	14,986,862	18,997,008	78.9%
Juvenile Justice Programs	37,825	144,747	193,745	74.7%
Veterans Services	2,194	25,071	44,888	55.9%
Public Library	222,571	2,329,118	2,918,190	79.8%
Recreation	76,748	1,039,779	1,424,577	73.0%
Public Education	2,002,831	20,028,314	24,025,977	83.4%
Debt Service	505,365	8,471,140	14,462,119	58.6%
Non-Departmental	0	0	86,858	0.0%
Interfund Transfers	<u>373,166</u>	<u>3,825,510</u>	<u>5,763,305</u>	<u>66.4%</u>
Total Expenditures	8,301,124	87,574,218	114,439,834	76.5%
Net Revenues over (under)	(3,686,618)	6,513,750		
Expenditures				

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2013</u>
<u>APPROPRIATIONS DETAIL</u>				
<i>SOCIAL SERVICES</i>				
Staff Operations	797,249	9,339,990	11,840,994	78.9%
DSS-Smartstart Program	53,880	435,449	535,741	81.3%
Federal & State Programs	477,740	5,191,524	6,563,273	79.1%
General Assistance	<u>1,575</u>	<u>19,899</u>	<u>57,000</u>	<u>34.9%</u>
Total Expenditures	1,330,444	14,986,862	18,997,008	78.9%
<i>EDUCATION</i>				
Schools Current/Capital Expense	1,766,666	17,666,667	21,200,000	83.3%
Blue Ridge Community College	<u>236,165</u>	<u>2,361,647</u>	<u>2,825,977</u>	<u>83.6%</u>
Total Expenditures	2,002,831	20,028,314	24,025,977	83.4%
<i>DEBT SERVICE</i>				
County Schools	187,169	6,339,820	8,869,418	71.5%
Blue Ridge Community College	191,501	682,281	1,616,429	42.2%
Henderson County	<u>126,695</u>	<u>1,449,039</u>	<u>3,976,272</u>	<u>36.4%</u>
Total Expenditures	505,365	8,471,140	14,462,119	58.6%
<i>INTERFUND TRANSFERS</i>				
Capital Reserve Fund	16,666	166,667	200,000	83.3%
Public Transit Fund	12,055	120,548	144,657	83.3%
Capital Projects Fund	175,582	3,308,516	5,179,868	63.9%
Solid Waste Fund	4,500	65,416	74,416	87.9%
Debt Service Fund	<u>164,363</u>	<u>164,363</u>	<u>164,364</u>	<u>100.0%</u>
Total Expenditures	373,166	3,825,510	5,763,305	66.4%

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2013</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>CAPITAL RESERVE FUND</i>				
Revenues:	16,667	166,667	226,899	73.5%
Expenditures:	<u>0</u>	<u>26,848</u>	226,899	11.8%
Net Revenues over (under) Expenditures	16,667	139,819		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	101,678	6,388,730	6,838,321	93.4%
Expenditures:	<u>110,703</u>	<u>4,401,543</u>	6,838,321	64.4%
Net Revenues over (under) Expenditures	(9,025)	1,987,187		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	54,299	542,782	650,291	83.5%
Expenditures:	<u>46,862</u>	<u>511,561</u>	650,291	78.7%
Net Revenues over (under) Expenditures	7,437	31,221		
<i>HENDERSON COUNTY TOURISM DEVELOPMENT AUTHORITY FUND</i>				
Revenues:	113,702	1,087,599	1,322,081	82.3%
Expenditures:	<u>109,846</u>	<u>900,547</u>	1,322,081	68.1%
Net Revenues over (under) Expenditures	3,856	187,052		
<i>CDBG - 2011 SCATTERED SITE HOUSING PROJECT FUND (Project to Date)</i>				
Revenues:	0	0	400,000	0.0%
Expenditures:	<u>0</u>	<u>6,500</u>	400,000	1.6%
Net Revenues over (under) Expenditures	0	(6,500)		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	43,187	389,389	879,001	44.3%
Expenditures:	<u>278,550</u>	<u>749,901</u>	879,001	85.3%
Net Revenues over (under) Expenditures	(235,363)	(360,512)		
<i>MUD CREEK GRANT PROJECT FUND (Project to Date)</i>				
Revenues:	30,547	151,908	255,681	59.4%
Expenditures:	<u>0</u>	<u>153,324</u>	255,681	60.0%
Net Revenues over (under) Expenditures	30,547	(1,416)		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	27,876	669,373	854,971	78.3%
Expenditures:	<u>8,304</u>	<u>375,829</u>	854,971	44.0%
Net Revenues over (under) Expenditures	19,572	293,544		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2013</u>
<i>CDBG - TALLEY DRIVE PROJECT FUND (Project to Date)</i>				
Revenues:	0	296,851	850,000	34.9%
Expenditures:	<u>0</u>	<u>296,851</u>	850,000	34.9%
Net Revenues over (under) Expenditures	0	0		
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	34,181	398,471	843,908	47.2%
Expenditures:	<u>80,510</u>	<u>585,571</u>	843,908	69.4%
Net Revenues over (under) Expenditures	(46,329)	(187,100)		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT</u> <u>TO DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2013</u>
<u>CAPITAL PROJECT FUNDS</u>				
<i>SEIRRA NEVADA/ECONOMIC DEVELOPMENT PROJECT (Project to Date)</i>				
Revenues:	0	1,764,863	3,064,918	57.6%
Expenditures:	<u>21,000</u>	<u>1,828,499</u>	3,064,918	59.7%
Net Revenues over (under) Expenditures	(21,000)	(63,636)		
<i>SEVEN FALLS INFRASTRUCTURE REHAB PROJECT (Project to Date)</i>				
Revenues:	0	6,000,125	6,000,000	100.0%
Expenditures:	<u>13,520</u>	<u>19,811</u>	6,000,000	0.3%
Net Revenues over (under) Expenditures	(13,520)	5,980,314		
<i>EMERGENCY COMMUNICATIONS UPGRADE PROJECT (Project to Date)</i>				
Revenues:	0	45,680	1,574,000	2.9%
Expenditures:	<u>0</u>	<u>45,680</u>	1,574,000	2.9%
Net Revenues over (under) Expenditures	0	0		
<i>JACKSON PARK FACILITIES UPGRADE PROJECTS (Project to Date)</i>				
Revenues:	0	323,892	340,000	95.3%
Expenditures:	<u>0</u>	<u>323,892</u>	340,000	95.3%
Net Revenues over (under) Expenditures	0	0		
<i>HENDERSON COUNTY ATHLETICS & ACTIVITIES CENTER PROJECT (Project to Date)</i>				
Revenues:	19,307	944,816	1,927,000	49.0%
Expenditures:	<u>19,307</u>	<u>944,816</u>	1,927,000	49.0%
Net Revenues over (under) Expenditures	0	0		
<i>EMERGENCY COMMUNICATIONS CENTER RELOCATION PROJECT (Project to Date)</i>				
Revenues:	11,178	11,178	110,000	10.2%
Expenditures:	<u>11,178</u>	<u>11,178</u>	110,000	10.2%
Net Revenues over (under)	0	0		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2013</u>
Expenditures				
<i>UPPER HICKORY NUT GEORGE PART F GRANT PROJECT (Project to Date)</i>				
Revenues:	0	0	208,750	0.0%
Expenditures:	<u>175,000</u>	<u>175,000</u>	208,750	83.8%
Net Revenues over (under) Expenditures	(175,000)	(175,000)		
<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	357,664	3,862,839	4,659,645	82.9%
Expenditures:	<u>270,028</u>	<u>3,832,592</u>	4,659,645	82.3%
Net Revenues over (under) Expenditures	87,636	30,247		
<i>CANE CREEK WATER & SEWER DISTRICT FUND</i>				
Revenues:	49,184	1,106,788	3,477,219	31.8%
Expenditures:	<u>757,716</u>	<u>1,621,062</u>	3,477,219	46.6%
Net Revenues over (under) Expenditures	(708,532)	(514,274)		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	3,823	38,206	45,755	83.5%
Expenditures:	<u>5,109</u>	<u>37,195</u>	45,755	81.3%
Net Revenues over (under) Expenditures	(1,286)	1,011		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 04/30/13**

<u>Fund(s)</u>	<u>04/01/13 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>04/30/13 Ending Cash Balance</u>
General	\$56,510,770.84	\$4,279,205.25	(\$7,880,996.28)	\$52,908,979.81
Special Revenue	6,266,531.66	429,966.19	(425,941.64)	6,270,556.21
Capital Projects	7,039,900.54	775,581.64	(226,503.56)	7,588,978.62
Enterprise	6,671,113.73	582,023.12	(1,138,065.71)	6,115,071.14
Trust & Agency	<u>835,918.86</u>	<u>226,222.99</u>	<u>(207,361.28)</u>	<u>854,780.57</u>
Subtotal	\$77,324,235.63	\$6,292,999.19	(\$9,878,868.47)	73,738,366.35
Bank Escrow Account Balances - Capital Project Funds:				<u>467,587.32</u>
Total cash available at 04/30/13				\$74,205,953.67