

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: July 17, 2013

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

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Garage – fuel purchased from Cason Companies charged out to departments monthly in arrears as used
Information Technology – final fiscal year-end purchases of technology (hardware/software)
Rescue Squad – overage to be offset by reimbursement for fuel costs and maintenance on vehicles to be received and billed in arrears
Economic Development – payment of economic development incentives due to various companies
Mental Health – payout of 100 percent maintenance of effort funding for FY2013
Debt Service – debt service payments paid during the month of May with a due date of June 1st

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 May will not be received and posted until July 2013. Any operational expenditures over revenues at fiscal year end will be covered by available fund balance within the ICE Fund. Federal funding reimbursements down between 30-40 percent from last fiscal year 2012 due to fewer transports.

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 May 2013 Financial Reports as presented.

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT
May 31, 2013

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2013</u>
GENERAL FUND				
REVENUES				
Total Revenues	4,614,506	94,087,968	114,818,182	81.9%
EXPENDITURES				
Governing Body	30,468	275,415	352,937	78.0%
Dues/Non-Profit Contributions	9,606	430,485	483,695	89.0%
County Manager	16,208	269,867	305,107	88.4%
Administrative Services	32,223	350,540	407,167	86.1%
Human Resources	44,848	496,346	542,656	91.5%
Elections	31,341	620,147	797,089	77.8%
Finance	48,038	639,160	705,883	90.5%
County Assessor	86,044	1,404,051	1,706,312	82.3%
Tax Collector	29,054	363,064	446,301	81.3%
Legal	48,016	544,526	653,905	83.3%
Register of Deeds	26,086	384,844	472,076	81.5%
Central Services	201,411	2,047,477	2,329,369	87.9%
Garage	9,153	277,270	289,758	95.7%
Court Facilities	9,930	144,552	190,000	76.1%
Information Technology	135,340	1,695,169	1,800,895	94.1%
Sheriff	899,768	10,829,697	12,435,753	87.1%
Detention Center	325,308	3,559,773	4,311,039	82.6%
Emergency Management	12,912	256,118	347,905	73.6%
Fire Services	13,613	329,705	412,112	80.0%
Building Services	47,013	611,510	802,945	76.2%
Wellness Clinic	22,772	328,309	380,685	86.2%
Emergency Medical Services	272,400	3,926,299	4,343,768	90.4%
Animal Services	35,883	482,124	573,754	84.0%
Rescue Squad Contribution	395	110,493	110,360	100.1%
Forestry Services	3,024	46,154	65,899	70.0%
Soil & Water Conservation	21,186	305,192	360,061	84.8%
Utilities	17,940	198,998	278,282	71.5%
Planning	33,037	420,870	538,674	78.1%
Code Enforcement Services	14,765	213,447	258,887	82.4%
Cooperative Extension	18,100	258,171	321,326	80.3%
ABC Board	0	0	25,000	0.0%
Economic Development	9,759	760,899	784,680	97.0%
Public Health	461,009	5,063,177	6,160,195	82.2%
Environmental Health	61,083	798,130	937,464	85.1%
H&CC Block Grant	0	578,065	768,216	75.2%
Medical Services - Autopsies	2,900	27,800	46,250	60.1%
Mental Health	0	528,612	528,612	100.0%
Rural Transportation Assist Program	40,195	138,226	267,294	51.7%
Social Services	1,406,342	16,386,744	19,356,212	84.7%
Juvenile Justice Programs	43	144,790	193,745	74.7%
Veterans Services	1,778	26,849	44,888	59.8%
Public Library	243,751	2,547,158	2,918,190	87.3%
Recreation	134,643	1,174,800	1,424,577	82.5%
Public Education	2,002,831	22,031,145	24,025,977	91.7%
Debt Service	5,188,570	13,659,711	14,462,119	94.5%
Non-Departmental	0	0	86,858	0.0%
Interfund Transfers	<u>234,427</u>	<u>4,059,936</u>	<u>5,763,305</u>	<u>70.4%</u>
Total Expenditures	12,283,213	99,745,815	114,818,182	86.9%
Net Revenues over (under)	(7,668,707)	(5,657,847)		
Expenditures				

<u>APPROPRIATIONS DETAIL</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2013</u>
<i>SOCIAL SERVICES</i>				
Staff Operations	832,181	10,165,711	11,840,994	85.9%
DSS-Smartstart Program	54,114	489,563	535,741	91.4%
Federal & State Programs	515,865	5,707,389	6,922,477	82.4%
General Assistance	4,182	24,081	57,000	42.2%
Total Expenditures	1,406,342	16,386,744	19,356,212	84.7%
<i>EDUCATION</i>				
Schools Current/Capital Expense	1,766,666	19,433,333	21,200,000	91.7%
Blue Ridge Community College	236,165	2,597,812	2,825,977	91.9%
Total Expenditures	2,002,831	22,031,145	24,025,977	91.7%
<i>DEBT SERVICE</i>				
County Schools	2,461,974	8,801,794	8,869,418	99.2%
Blue Ridge Community College	934,146	1,616,428	1,616,429	100.0%
Henderson County	1,792,450	3,241,489	3,976,272	81.5%
Total Expenditures	5,188,570	13,659,711	14,462,119	94.5%
<i>INTERFUND TRANSFERS</i>				
Capital Reserve Fund	16,666	183,333	200,000	91.7%
Public Transit Fund	12,055	132,602	144,657	91.7%
Capital Projects Fund	201,206	3,509,721	5,179,868	67.8%
Solid Waste Fund	4,500	69,916	74,416	94.0%
Debt Service Fund	0	164,364	164,364	100.0%
Total Expenditures	234,427	4,059,936	5,763,305	70.4%

	<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	183,333	226,899	80.8%
Expenditures:	<u>0</u>	<u>26,848</u>	226,899	11.8%
Net Revenues over (under) Expenditures	16,667	156,485		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	79,310	6,918,039	6,838,321	101.2%
Expenditures:	<u>446,122</u>	<u>4,847,665</u>	6,838,321	70.9%
Net Revenues over (under) Expenditures	(366,812)	2,070,374		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	54,343	597,125	650,291	91.8%
Expenditures:	<u>43,113</u>	<u>554,674</u>	650,291	85.3%
Net Revenues over (under) Expenditures	11,230	42,451		
<i>HENDERSON COUNTY TOURISM DEVELOPMENT AUTHORITY FUND</i>				
Revenues:	159,849	1,217,447	1,322,081	92.1%
Expenditures:	<u>198,463</u>	<u>1,099,011</u>	1,322,081	83.1%
Net Revenues over (under) Expenditures	(38,614)	118,436		
<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:	604	389,993	879,001	44.4%
Expenditures:	<u>28,447</u>	<u>778,348</u>	879,001	88.5%
Net Revenues over (under) Expenditures	(27,843)	(388,355)		
<i>MUD CREEK GRANT PROJECT FUND (Project to Date)</i>				
Revenues:	0	151,908	255,681	59.4%
Expenditures:	<u>6,899</u>	<u>160,223</u>	255,681	62.7%
Net Revenues over (under) Expenditures	(6,899)	(8,315)		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	20,556	689,929	854,971	80.7%
Expenditures:	<u>108,804</u>	<u>477,383</u>	854,971	55.8%
Net Revenues over (under) Expenditures	(88,248)	212,546		

	<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:	23,906	422,377	843,908	50.1%
Expenditures:	<u>47,159</u>	<u>632,730</u>	843,908	75.0%
Net Revenues over (under) Expenditures	(23,253)	(210,353)		

	<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>29,512</u>	<u>1,858,011</u>	3,064,918	60.6%
Net Revenues over (under) Expenditures	(29,512)	(93,148)		
<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:	6,108	330,000	330,000	100.0%
Expenditures:	<u>6,108</u>	<u>330,000</u>	330,000	100.0%
Net Revenues over (under) Expenditures	0	0		
<i>HENDERSON COUNTY ATHLETICS & ACTIVITIES CENTER PROJECT (Project to Date)</i>				
Revenues:	174,447	1,100,243	1,927,000	57.1%
Expenditures:	<u>136,884</u>	<u>1,100,243</u>	1,927,000	57.1%
Net Revenues over (under) Expenditures	37,563	0		
<i>EMERGENCY COMMUNICATIONS CENTER RELOCATION PROJECT (Project to Date)</i>				
Revenues:	20,686	31,863	110,000	29.0%
Expenditures:	<u>20,686</u>	<u>31,863</u>	110,000	29.0%
Net Revenues over (under) Expenditures	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 PARTF 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:	444,295	4,307,135	4,659,645	92.4%
Expenditures:	<u>438,901</u>	<u>4,271,079</u>	4,659,645	91.7%
Net Revenues over (under) Expenditures	5,394	36,056		
 <i>CANE CREEK WATER & SEWER DISTRICT FUND</i>				
Revenues:	134,900	1,241,688	3,477,219	35.7%
Expenditures:	<u>101,465</u>	<u>1,721,764</u>	3,477,219	49.5%
Net Revenues over (under) Expenditures	33,435	(480,076)		
 <i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	4,013	42,218	45,755	92.3%
Expenditures:	<u>2,442</u>	<u>39,637</u>	45,755	86.6%
Net Revenues over (under) Expenditures	1,571	2,581		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 05/31/13**

<u>Fund(s)</u>	<u>05/01/13 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>05/31/13 Ending Cash Balance</u>
General	\$52,908,979.81	\$4,750,281.21	(\$12,887,993.59)	\$44,771,267.43
Special Revenue	6,270,556.21	341,164.74	(1,196,343.03)	5,415,377.92
Capital Projects	7,588,978.62	312,255.55	(185,525.72)	7,715,708.45
Enterprise	6,115,071.14	627,466.45	(671,854.51)	6,070,683.08
Trust & Agency	<u>854,780.57</u>	<u>219,622.66</u>	<u>(242,958.18)</u>	<u>831,445.05</u>
Subtotal	\$73,738,366.35	\$6,250,790.61	(\$15,184,675.03)	64,804,481.93
Bank Escrow Account Balances - Capital Project Funds:				<u>366,551.68</u>
Total cash available at 05/31/13				\$65,171,033.61