

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: September 3, 2013

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

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Dues/Non-Profits – release of 1st quarter non-profit contribution payments to agencies
Register of Deeds – encumbrance of \$81,883 in July for expenditures to be paid from the Register of Deeds Fund Balance Reserved for Automation Enhancement
Information Technology – payments made in July for various technology maintenance and support contracts for departments approved in the FY2014 budget
Fire Services – payment of annual fire districts worker's compensation premium
EMS – purchase order encumbered for new ambulance approved in the FY2014 budget
Rescue Squad – purchase order encumbered for new ambulance approved in the FY2014 budget
Economic Development – release of 1st quarter payment to the Partnership for Economic Development
Mental Health – payment of 50 percent maintenance of effort funding budgeted for FY2014
Recreation – purchase of youth team soccer uniforms for the fall season

The YTD deficit in the Revaluation Reserve Fund is due to a \$23,921 annual payment made in July for enhancements to NCPTS, the County's ad valorem property tax system.

The YTD deficit in the Emergency Telephone System (911) Fund is due to the final debt service payment (\$107,037.04) being made in July on the 2008 bank loan secured to expand the current Emergency 911 Communications Center.

The YTD deficit in the CDBG – Scattered Site Housing 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 July will not be received and posted until September 2013.

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT
July 31, 2013

GENERAL FUND	CURRENT	YEAR TO	BUDGET	%USED
REVENUES	MONTH	DATE		FY2014
Total Revenues	5,138,708	5,138,708	112,531,746	4.6%
EXPENDITURES				
Governing Body	16,141	16,141	375,462	4.3%
Dues/Non-Profit Contributions	94,970	94,970	436,211	21.8%
County Manager	15,998	15,998	319,441	5.0%
Administrative Services	25,869	25,869	359,115	7.2%
Human Resources	41,783	41,783	616,133	6.8%
Elections	34,613	34,613	798,258	4.3%
Finance	55,909	55,909	750,065	7.5%
County Assessor	103,100	103,100	1,551,924	6.6%
Tax Collector	34,516	34,516	453,406	7.6%
Legal	54,698	54,698	666,141	8.2%
Register of Deeds	24,335	106,218	378,953	28.0%
Central Services	113,293	121,511	2,532,395	4.8%
Garage	7,151	7,151	324,787	2.2%
Court Facilities	2,392	2,392	190,000	1.3%
Information Technology	290,854	320,247	2,214,466	14.5%
Sheriff	899,336	972,370	13,519,130	7.2%
Detention Center	277,525	277,525	3,753,746	7.4%
Emergency Management	13,021	13,021	214,997	6.1%
Fire Services	124,143	124,143	419,950	29.6%
Building Services	44,564	44,564	793,094	5.6%
Wellness Clinic	21,960	21,960	438,970	5.0%
Emergency Medical Services	291,188	493,820	4,584,511	10.8%
Animal Services	30,173	30,173	579,744	5.2%
Rescue Squad Contribution	53,759	234,759	402,860	58.3%
Forestry Services	0	0	55,818	0.0%
Soil & Water Conservation	26,354	26,354	274,242	9.6%
Utilities	17,513	17,513	307,728	5.7%
Planning	33,908	33,908	560,658	6.0%
Code Enforcement Services	16,802	16,802	259,618	6.5%
Cooperative Extension	21,895	21,895	315,039	6.9%
ABC Board	0	0	25,000	0.0%
Economic Development	72,032	72,032	759,848	9.5%
Agri-Business	9,500	9,500	125,067	7.6%
Public Health	370,171	404,898	6,135,045	6.6%
Environmental Health	69,575	69,575	970,596	7.2%
H&CC Block Grant	0	0	768,363	0.0%
Medical Services - Autopsies	0	0	46,250	0.0%
Mental Health	264,306	264,306	528,612	50.0%
Rural Transportation Assist Program	0	0	211,092	0.0%
Social Services	1,378,444	1,410,573	19,382,715	7.3%
Juvenile Justice Programs	0	0	193,745	0.0%
Veterans Services	1,912	1,912	46,613	4.1%
Public Library	225,894	226,703	2,872,241	7.9%
Recreation	107,172	171,702	1,523,999	11.3%
Public Education	2,095,568	2,095,568	25,146,823	8.3%
Debt Service	16,408	16,408	13,886,493	0.1%
Non-Departmental	0	0	420,000	0.0%
Interfund Transfers	<u>36,277</u>	<u>36,277</u>	<u>1,042,382</u>	<u>3.5%</u>
Total Expenditures	7,435,022	8,143,377	112,531,746	7.2%
Net Revenues over (under) Expenditures	(2,296,314)	(3,004,669)		

<u>APPROPRIATIONS DETAIL</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2014</u>
<i>SOCIAL SERVICES</i>				
Staff Operations	813,241	845,370	12,262,735	6.9%
DSS-Smartstart Program	44,996	44,996	551,261	8.2%
Federal & State Programs	516,540	516,540	6,511,719	7.9%
General Assistance	3,667	3,667	57,000	6.4%
Total Expenditures	1,378,444	1,410,573	19,382,715	7.3%
<i>EDUCATION</i>				
Schools Current/Capital Expense	1,839,237	1,839,237	22,070,846	8.3%
Blue Ridge Community College	<u>256,331</u>	<u>256,331</u>	<u>3,075,977</u>	<u>8.3%</u>
Total Expenditures	2,095,568	2,095,568	25,146,823	8.3%
<i>DEBT SERVICE</i>				
County Schools	0	0	8,562,351	0.0%
Blue Ridge Community College	0	0	1,524,036	0.0%
Henderson County	<u>16,408</u>	<u>16,408</u>	<u>3,800,106</u>	<u>0.4%</u>
Total Expenditures	16,408	16,408	13,886,493	0.1%
<i>INTERFUND TRANSFERS</i>				
Capital Reserve Fund	18,750	18,750	225,000	8.3%
Public Transit Fund	13,027	13,027	156,320	8.3%
Solid Waste Fund	4,500	4,500	54,000	8.3%
Debt Service Fund	<u>0</u>	<u>0</u>	<u>607,062</u>	<u>0.0%</u>
Total Expenditures	36,277	36,277	1,042,382	3.5%

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2014</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>CAPITAL RESERVE FUND</i>				
Revenues:	18,750	18,750	225,000	8.3%
Expenditures:	<u>0</u>	<u>0</u>	225,000	0.0%
Net Revenues over (under) Expenditures	18,750	18,750		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	82,477	82,477	6,993,713	1.2%
Expenditures:	<u>54,532</u>	<u>54,532</u>	6,993,713	0.8%
Net Revenues over (under) Expenditures	27,945	27,945		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	56,907	56,907	681,313	8.4%
Expenditures:	<u>69,495</u>	<u>69,495</u>	681,313	10.2%
Net Revenues over (under) Expenditures	(12,588)	(12,588)		
<i>CDBG - 2011 SCATTERED SITE HOUSING PROJECT FUND (Project to Date)</i>				
Revenues:	0	11,000	400,000	2.8%
Expenditures:	<u>1,350</u>	<u>12,350</u>	400,000	3.1%
Net Revenues over (under) Expenditures	(1,350)	(1,350)		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	85,703	85,703	576,591	14.9%
Expenditures:	<u>141,896</u>	<u>141,896</u>	576,591	24.6%
Net Revenues over (under) Expenditures	(56,193)	(56,193)		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	121,829	121,829	865,382	14.1%
Expenditures:	<u>5,865</u>	<u>5,865</u>	865,382	0.7%
Net Revenues over (under) Expenditures	115,964	115,964		
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	0	0	787,667	0.0%
Expenditures:	<u>34,707</u>	<u>34,707</u>	787,667	4.4%
Net Revenues over (under) Expenditures	(34,707)	(34,707)		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2014</u>
<u>CAPITAL PROJECT FUNDS</u>				
<i>SEIRRA NEVADA/ECONOMIC DEVELOPMENT PROJECT (Project to Date)</i>				
Revenues:	0	1,971,452	3,064,918	64.3%
Expenditures:	<u>52,074</u>	<u>1,965,095</u>	3,064,918	64.1%
Net Revenues over (under) Expenditures	(52,074)	6,357		
<i>SEVEN FALLS INFRASTRUCTURE REHAB PROJECT (Project to Date)</i>				
Revenues:	0	6,000,125	6,000,000	100.0%
Expenditures:	<u>6,089</u>	<u>33,957</u>	6,000,000	0.6%
Net Revenues over (under) Expenditures	(6,089)	5,966,168		
<i>EMERGENCY COMMUNICATIONS UPGRADE PROJECT (Project to Date)</i>				
Revenues:	0	810,898	1,574,000	51.5%
Expenditures:	<u>25,260</u>	<u>70,940</u>	1,574,000	4.5%
Net Revenues over (under) Expenditures	(25,260)	739,958		
<i>HENDERSON COUNTY ATHLETICS & ACTIVITIES CENTER PROJECT (Project to Date)</i>				
Revenues:	0	1,927,000	1,927,000	100.0%
Expenditures:	<u>2,185</u>	<u>1,226,524</u>	1,927,000	63.6%
Net Revenues over (under) Expenditures	(2,185)	700,476		
<i>EMERGENCY COMMUNICATIONS CENTER RELOCATION PROJECT (Project to Date)</i>				
Revenues:	0	110,000	110,000	100.0%
Expenditures:	<u>0</u>	<u>31,863</u>	110,000	29.0%
Net Revenues over (under) Expenditures	0	78,137		
<i>1995 COURTHOUSE RENOVATIONS PROJECT (Project to Date)</i>				
Revenues:	0	15,469	1,000,000	1.5%
Expenditures:	<u>0</u>	<u>15,469</u>	1,000,000	1.5%
Net Revenues over (under) Expenditures	0	0		
<i>TUXEDO PARK PROJECT (Project to Date)</i>				
Revenues:	28,000	28,000	225,000	12.4%
Expenditures:	<u>0</u>	<u>2,000</u>	225,000	0.9%
Net Revenues over (under) Expenditures	28,000	26,000		
<i>UPPER HICKORY NUT GEORGE PARTF GRANT PROJECT (Project to Date)</i>				
Revenues:	0	0	208,750	0.0%
Expenditures:	<u>0</u>	<u>175,000</u>	208,750	83.8%
Net Revenues over (under) Expenditures	0	(175,000)		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2014</u>
<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	398,940	398,940	5,118,604	7.8%
Expenditures:	<u>105,865</u>	<u>251,211</u>	5,118,604	4.9%
Net Revenues over (under) Expenditures	293,075	147,729		
<i>CANE CREEK WATER & SEWER DISTRICT FUND</i>				
Revenues:	140,890	140,890	3,111,269	4.5%
Expenditures:	<u>71,115</u>	<u>75,641</u>	3,111,269	2.4%
Net Revenues over (under) Expenditures	69,775	65,249		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	3,850	3,850	132,880	2.9%
Expenditures:	<u>4,285</u>	<u>4,285</u>	132,880	3.2%
Net Revenues over (under) Expenditures	(435)	(435)		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 07/31/13**

<u>Fund(s)</u>	<u>07/01/13 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>07/31/13 Ending Cash Balance</u>
General	\$39,585,369.44	\$5,127,147.54	(\$7,652,285.69)	\$37,060,231.29
Special Revenue	4,841,589.44	627,611.95	(2,081,155.75)	3,388,045.64
Capital Projects	9,334,429.42	203,000.00	(249,596.91)	9,287,832.51
Enterprise	6,154,840.66	625,051.58	(610,215.84)	6,169,676.40
Trust & Agency	<u>788,590.05</u>	<u>321,453.12</u>	<u>(267,648.04)</u>	<u>842,395.13</u>
Subtotal	\$60,704,819.01	\$6,904,264.19	(\$10,860,902.23)	56,748,180.97
Bank Escrow Account Balances - Capital Project Funds:				<u>366,570.57</u>
Total cash available at 07/31/13				\$57,114,751.54