

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** October 7, 2013

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

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

**ATTACHMENTS:** Yes

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

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

Dues/Non-Profits – release of 1<sup>st</sup> quarter non-profit contribution payments to agencies in July  
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 and August 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  
Soil & Water – operational costs running slightly higher for the first two months of FY2014  
Economic Development – release of 1<sup>st</sup> quarter payment to the Partnership for Economic Development  
Mental Health – payment of 50 percent maintenance of effort funding budgeted for FY2014  
Library – new publications purchased for FY2014 are at 25 percent of budget through August  
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 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 August will not be received and posted until October 2013.

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

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

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

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

HENDERSON COUNTY FINANCIAL REPORT  
August 31, 2013

<b>GENERAL FUND</b>	<b>CURRENT</b>	<b>YEAR TO</b>	<b>BUDGET</b>	<b>%USED</b>
<b>REVENUES</b>	<b>MONTH</b>	<b>DATE</b>	<b></b>	<b>FY2014</b>
<b>Total Revenues</b>	<b>9,907,249</b>	<b>15,045,957</b>	<b>112,801,012</b>	<b>13.3%</b>
<b>EXPENDITURES</b>				
Governing Body	25,018	43,151	375,462	11.5%
Dues/Non-Profit Contributions	3,000	97,970	436,211	22.5%
County Manager	24,375	40,373	319,441	12.6%
Administrative Services	36,939	62,808	359,115	17.5%
Human Resources	59,226	101,009	616,133	16.4%
Elections	43,477	78,090	798,258	9.8%
Finance	92,517	148,425	750,065	19.8%
County Assessor	170,492	273,592	1,551,924	17.6%
Tax Collector	41,930	76,446	453,406	16.9%
Legal	69,214	123,912	666,141	18.6%
Register of Deeds	80,361	144,176	498,772	28.9%
Central Services	210,844	345,572	2,532,395	13.6%
Garage	45,831	52,982	324,787	16.3%
Court Facilities	13,328	15,720	190,000	8.3%
Information Technology	135,974	463,218	2,214,466	20.9%
Sheriff	1,297,409	2,406,739	13,522,918	17.8%
Detention Center	371,267	648,793	3,753,746	17.3%
Emergency Management	20,193	33,214	214,997	15.4%
Fire Services	18,980	143,123	419,950	34.1%
Building Services	71,942	116,506	793,094	14.7%
Wellness Clinic	42,824	64,785	438,970	14.8%
Emergency Medical Services	418,636	951,524	4,584,511	20.8%
Animal Services	61,659	91,831	579,744	15.8%
Rescue Squad Contribution	984	235,742	402,860	58.5%
Forestry Services	1,408	1,408	55,818	2.5%
Soil & Water Conservation	31,459	57,813	274,242	21.1%
Utilities	27,318	44,832	307,728	14.6%
Planning	51,167	85,075	560,658	15.2%
Code Enforcement Services	22,088	38,891	259,618	15.0%
Cooperative Extension	18,591	40,486	315,039	12.9%
ABC Board	0	0	25,000	0.0%
Economic Development	-105	71,928	784,848	9.2%
Agri-Business	19,183	28,683	183,711	15.6%
Public Health	571,679	963,005	6,135,045	15.7%
Environmental Health	93,619	163,194	970,596	16.8%
H&CC Block Grant	0	0	768,363	0.0%
Medical Services - Autopsies	1,500	1,500	46,250	3.2%
Mental Health	0	264,306	528,612	50.0%
Rural Transportation Assist Program	0	0	211,092	0.0%
Social Services	1,794,861	3,173,305	19,382,715	16.4%
Juvenile Justice Programs	29,072	29,072	193,745	15.0%
Veterans Services	2,688	4,600	46,613	9.9%
Public Library	311,042	538,645	2,934,256	18.4%
Recreation	144,106	299,808	1,523,999	19.7%
Public Education	2,095,568	4,191,137	25,146,823	16.7%
Debt Service	1,895	18,302	13,886,493	0.1%
Non-Departmental	0	0	420,000	0.0%
Interfund Transfers	36,277	72,553	1,042,382	7.0%
<b>Total Expenditures</b>	<b>8,609,836</b>	<b>16,848,244</b>	<b>112,801,012</b>	<b>14.9%</b>
<b>Net Revenues over (under) Expenditures</b>	<b>1,297,413</b>	<b>(1,802,287)</b>		

<u>APPROPRIATIONS DETAIL</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2014</u>
<b><i>SOCIAL SERVICES</i></b>				
Staff Operations	1,259,302	2,072,543	12,262,735	16.9%
DSS-Smartstart Program	38,963	83,959	551,261	15.2%
Federal & State Programs	493,915	1,010,455	6,511,719	15.5%
General Assistance	<u>2,681</u>	<u>6,348</u>	<u>57,000</u>	<u>11.1%</u>
<b>Total Expenditures</b>	<b>1,794,861</b>	<b>3,173,305</b>	<b>19,382,715</b>	<b>16.4%</b>
<b><i>EDUCATION</i></b>				
Schools Current/Capital Expense	1,839,237	3,678,474	22,070,846	16.7%
Blue Ridge Community College	256,331	512,663	3,075,977	16.7%
<b>Total Expenditures</b>	<b>2,095,568</b>	<b>4,191,137</b>	<b>25,146,823</b>	<b>16.7%</b>
<b><i>DEBT SERVICE</i></b>				
County Schools	1,224	1,224	8,562,351	0.0%
Blue Ridge Community College	0	0	1,524,036	0.0%
Henderson County	<u>671</u>	<u>17,078</u>	<u>3,800,106</u>	<u>0.4%</u>
<b>Total Expenditures</b>	<b>1,895</b>	<b>18,302</b>	<b>13,886,493</b>	<b>0.1%</b>
<b><i>INTERFUND TRANSFERS</i></b>				
Capital Reserve Fund	18,750	37,500	225,000	16.7%
Public Transit Fund	13,027	26,053	156,320	16.7%
Solid Waste Fund	4,500	9,000	54,000	16.7%
Debt Service Fund	<u>0</u>	<u>0</u>	<u>607,062</u>	<u>0.0%</u>
<b>Total Expenditures</b>	<b>36,277</b>	<b>72,553</b>	<b>1,042,382</b>	<b>7.0%</b>

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2014</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>				
<b><i>CAPITAL RESERVE FUND</i></b>				
Revenues:	18,750	37,500	225,000	16.7%
Expenditures:	<u>0</u>	<u>0</u>	225,000	0.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>18,750</b>	<b>37,500</b>		
<b><i>FIRE DISTRICTS FUND</i></b>				
Revenues:	787,059	869,536	6,993,713	12.4%
Expenditures:	<u>17,365</u>	<u>71,897</u>	6,993,713	1.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>769,694</b>	<b>797,639</b>		
<b><i>REVALUATION RESERVE FUND</i></b>				
Revenues:	56,791	113,697	681,313	16.7%
Expenditures:	<u>67,678</u>	<u>137,172</u>	681,313	20.1%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(10,887)</b>	<b>(23,475)</b>		
<b><i>CDBG - 2011 SCATTERED SITE HOUSING PROJECT FUND (Project to Date)</i></b>				
Revenues:	0	11,000	400,000	2.8%
Expenditures:	<u>0</u>	<u>12,350</u>	400,000	3.1%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>0</b>	<b>(1,350)</b>		
<b><i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i></b>				
Revenues:	1,237	86,940	576,591	15.1%
Expenditures:	<u>4,395</u>	<u>146,291</u>	576,591	25.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(3,158)</b>	<b>(59,351)</b>		
<b><i>PUBLIC TRANSIT FUND</i></b>				
Revenues:	11,765	133,594	865,382	15.4%
Expenditures:	<u>6,739</u>	<u>12,605</u>	865,382	1.5%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>5,026</b>	<b>120,989</b>		
<b><i>IMMIGRATION &amp; CUSTOMS ENFORCEMENT (ICE) FUND</i></b>				
Revenues:	53,483	53,483	787,667	6.8%
Expenditures:	<u>49,289</u>	<u>83,996</u>	787,667	10.7%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>4,194</b>	<b>(30,513)</b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT</u> <u>TO DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2014</u>
<b><u>CAPITAL PROJECT FUNDS</u></b>				
<b><i>SEIRRA NEVADA/ECONOMIC DEVELOPMENT PROJECT (Project to Date)</i></b>				
Revenues:	190,468	2,161,920	3,064,918	70.5%
Expenditures:	<u>0</u>	<u>1,965,095</u>	3,064,918	64.1%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>190,468</b>	<b>196,825</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>0</u>	<u>36,957</u>	6,000,000	0.6%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>0</b>	<b>5,963,168</b>		
<b><i>EMERGENCY COMMUNICATIONS UPGRADE PROJECT (Project to Date)</i></b>				
Revenues:	0	810,898	1,574,000	51.5%
Expenditures:	<u>0</u>	<u>70,940</u>	1,574,000	4.5%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>0</b>	<b>739,958</b>		
<b><i>HENDERSON COUNTY ATHLETICS &amp; ACTIVITIES CENTER PROJECT (Project to Date)</i></b>				
Revenues:	0	1,927,000	1,927,000	100.0%
Expenditures:	<u>11,798</u>	<u>1,238,322</u>	1,927,000	64.3%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(11,798)</b>	<b>688,678</b>		
<b><i>EMERGENCY COMMUNICATIONS CENTER RELOCATION PROJECT (Project to Date)</i></b>				
Revenues:	0	110,000	110,000	100.0%
Expenditures:	<u>8,942</u>	<u>40,805</u>	110,000	37.1%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(8,942)</b>	<b>69,195</b>		
<b><i>1995 COURTHOUSE RENOVATIONS PROJECT (Project to Date)</i></b>				
Revenues:	0	15,469	1,000,000	1.5%
Expenditures:	<u>0</u>	<u>15,469</u>	1,000,000	1.5%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>0</b>	<b>0</b>		
<b><i>TUXEDO PARK PROJECT (Project to Date)</i></b>				
Revenues:	28,000	28,000	225,000	12.4%
Expenditures:	<u>0</u>	<u>2,000</u>	225,000	0.9%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>28,000</b>	<b>26,000</b>		
<b><i>UPPER HICKORY NUT GEORGE PARTF GRANT PROJECT (Project to Date)</i></b>				
Revenues:	175,000	175,000	208,750	83.8%
Expenditures:	<u>0</u>	<u>175,000</u>	208,750	83.8%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>175,000</b>	<b>0</b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2014</u>
<b><u>ENTERPRISE FUNDS</u></b>				
<b><i>SOLID WASTE LANDFILL FUND</i></b>				
Revenues:	442,154	841,094	5,128,604	16.4%
Expenditures:	<u>732,513</u>	<u>838,378</u>	5,128,604	16.3%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(290,359)</b>	<b>2,716</b>		
<b><i>CANE CREEK WATER &amp; SEWER DISTRICT FUND</i></b>				
Revenues:	96,508	237,398	3,111,269	7.6%
Expenditures:	<u>60,403</u>	<u>131,518</u>	3,111,269	4.2%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>36,105</b>	<b>105,880</b>		
<b><i>JUSTICE ACADEMY SEWER FUND</i></b>				
Revenues:	3,315	7,165	132,880	5.4%
Expenditures:	<u>3,838</u>	<u>8,123</u>	132,880	6.1%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(523)</b>	<b>(958)</b>		

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 08/31/13**

<b><u>Fund(s)</u></b>	<b><u>08/01/13 Beg. Cash Balance</u></b>	<b><u>Debits Revenues</u></b>	<b><u>(Credits) (Expenditures)</u></b>	<b><u>08/31/13 Ending Cash Balance</u></b>
General	\$37,128,523.38	\$10,949,652.83	(\$9,480,960.41)	\$38,597,215.80
Special Revenue	3,319,753.55	1,223,128.11	(434,921.62)	4,107,960.04
Capital Projects	9,287,832.51	175,000.00	(30,702.27)	9,432,130.24
Enterprise	6,169,676.40	756,998.90	(953,734.41)	5,972,940.89
Trust & Agency	<u>842,395.13</u>	<u>212,662.79</u>	<u>(282,428.33)</u>	<u>772,629.59</u>
Subtotal	\$56,748,180.97	\$13,317,442.63	(\$11,182,747.04)	58,882,876.56
Bank Escrow Account Balances - Capital Project Funds:				<u>366,574.86</u>
<b>Total cash available at 08/31/13</b>				<b>\$59,249,451.42</b>