

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: November 4, 2013

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

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Dues/Non-Profits – release of 1st 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 the first quarter of the fiscal year 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 in the first quarter
Rescue Squad – purchase order encumbered for new ambulance approved in the FY2014 budget
Mental Health – payment of 50 percent maintenance of effort funding budgeted for FY2014
Library – new publications purchased for FY2014 are at 34 percent of budget through September
Recreation – purchase of youth team soccer uniforms for the fall season
Blue Ridge Community College – monthly operational and capital expense for October was paid at the very end of September causing two monthly payments to be posted to September

The YTD deficit in the Revaluation Reserve Fund is due to a \$23,921 annual payment made early in the fiscal year 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 early in the fiscal year 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 Gorge 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 September will not be received and posted until November 2013.

The YTD deficit in the Solid Waste Landfill Fund is due to operational expenditures running slightly ahead of revenues received through the 1st quarter for the fiscal year.

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT
September 30, 2013

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2014</u>
GENERAL FUND				
REVENUES				
Total Revenues	7,423,925	22,469,882	112,862,364	19.9%
EXPENDITURES				
Governing Body	40,266	81,426	375,462	21.7%
Dues/Non-Profit Contributions	77,209	175,180	436,211	40.2%
County Manager	27,957	68,330	319,441	21.4%
Administrative Services	24,160	86,968	359,115	24.2%
Human Resources	39,326	140,335	616,133	22.8%
Elections	39,403	117,493	798,258	14.7%
Finance	59,115	207,540	750,065	27.7%
County Assessor	85,706	359,298	1,551,924	23.2%
Tax Collector	27,515	103,961	453,406	22.9%
Legal	50,093	174,005	666,141	26.1%
Register of Deeds	41,568	173,864	498,772	34.9%
Central Services	217,292	562,864	2,532,395	22.2%
Garage	42,077	95,059	324,787	29.3%
Court Facilities	13,379	29,099	190,000	15.3%
Information Technology	297,572	756,636	2,214,466	34.2%
Sheriff	924,352	3,475,978	13,531,798	25.7%
Detention Center	283,540	941,184	3,755,281	25.1%
Emergency Management	16,580	49,794	214,997	23.2%
Fire Services	17,754	160,877	419,950	38.3%
Building Services	49,772	166,278	793,094	21.0%
Wellness Clinic	53,853	118,637	438,970	27.0%
Emergency Medical Services	519,798	1,276,554	4,584,511	27.8%
Animal Services	49,386	141,217	579,744	24.4%
Rescue Squad Contribution	54,824	290,567	402,860	72.1%
Forestry Services	3,731	5,139	55,818	9.2%
Soil & Water Conservation	19,480	77,293	296,242	26.1%
Utilities	20,257	65,089	307,728	21.2%
Planning	35,233	121,517	560,658	21.7%
Code Enforcement Services	13,241	52,131	259,618	20.1%
Cooperative Extension	24,620	65,106	315,039	20.7%
ABC Board	5,458	5,458	25,000	21.8%
Economic Development	96,928	168,855	784,848	21.5%
Agri-Business	16,971	45,654	183,711	24.9%
Public Health	434,046	1,379,859	6,135,045	22.5%
Environmental Health	72,353	235,547	970,596	24.3%
H&CC Block Grant	138,558	138,558	768,363	18.0%
Medical Services - Autopsies	4,800	6,300	46,250	13.6%
Mental Health	0	264,306	528,612	50.0%
Rural Transportation Assist Program	0	0	211,092	0.0%
Social Services	1,449,671	4,622,977	19,382,715	23.9%
Juvenile Justice Programs	4,650	33,722	193,745	17.4%
Veterans Services	3,513	8,113	46,613	17.4%
Public Library	230,207	768,043	2,934,256	26.2%
Recreation	129,872	443,541	1,552,936	28.6%
Public Education	2,351,900	6,543,037	25,146,823	26.0%
Debt Service	1,210,329	1,228,631	13,886,493	8.8%
Non-Departmental	100,180	100,180	420,000	23.9%
Interfund Transfers	36,277	108,830	1,042,382	10.4%
Total Expenditures	9,454,772	26,241,030	112,862,364	23.3%
Net Revenues over (under) Expenditures	(2,030,847)	(3,771,148)		

<u>APPROPRIATIONS DETAIL</u>	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2014</u>
<i>SOCIAL SERVICES</i>				
Staff Operations	867,957	2,940,501	12,262,735	24.0%
DSS-Smartstart Program	31,455	115,414	551,261	20.9%
Federal & State Programs	545,343	1,555,798	6,511,719	23.9%
General Assistance	4,916	<u>11,264</u>	<u>57,000</u>	<u>19.8%</u>
Total Expenditures	1,449,671	4,622,977	19,382,715	23.9%
<i>EDUCATION</i>				
Schools Current/Capital Expense	1,839,237	5,517,711	22,070,846	25.0%
Blue Ridge Community College	<u>512,663</u>	<u>1,025,326</u>	<u>3,075,977</u>	<u>33.3%</u>
Total Expenditures	2,351,900	6,543,037	25,146,823	26.0%
<i>DEBT SERVICE</i>				
County Schools	1,209,289	1,210,513	8,562,351	14.1%
Blue Ridge Community College	0	0	1,524,036	0.0%
Henderson County	<u>1,040</u>	<u>18,118</u>	<u>3,800,106</u>	<u>0.5%</u>
Total Expenditures	1,210,329	1,228,631	13,886,493	8.8%
<i>INTERFUND TRANSFERS</i>				
Capital Reserve Fund	18,750	56,250	225,000	25.0%
Public Transit Fund	13,027	39,080	156,320	25.0%
Solid Waste Fund	4,500	13,500	54,000	25.0%
Debt Service Fund	<u>0</u>	<u>0</u>	<u>607,062</u>	<u>0.0%</u>
Total Expenditures	36,277	108,830	1,042,382	10.4%

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2014</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>CAPITAL RESERVE FUND</i>				
Revenues:	18,750	56,250	1,225,000	4.6%
Expenditures:	<u>0</u>	<u>0</u>	1,225,000	0.0%
Net Revenues over (under) Expenditures	18,750	56,250		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	508,297	1,377,833	6,993,713	19.7%
Expenditures:	<u>246,566</u>	<u>318,462</u>	6,993,713	4.6%
Net Revenues over (under) Expenditures	261,731	1,059,371		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	56,875	170,573	681,313	25.0%
Expenditures:	<u>50,892</u>	<u>188,065</u>	681,313	27.6%
Net Revenues over (under) Expenditures	5,983	(17,492)		
<i>CDBG - 2011 SCATTERED SITE HOUSING PROJECT FUND (Project to Date)</i>				
Revenues:	0	11,000	400,000	2.8%
Expenditures:	<u>0</u>	<u>12,350</u>	400,000	3.1%
Net Revenues over (under) Expenditures	0	(1,350)		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	44,132	131,072	576,591	22.7%
Expenditures:	<u>107,872</u>	<u>254,163</u>	576,591	44.1%
Net Revenues over (under) Expenditures	(63,740)	(123,091)		
<i>CDBG - DODD MEADOWS PROJECT (Project to Date)</i>				
Revenues:	0	0	454,960	0.0%
Expenditures:	<u>0</u>	<u>0</u>	454,960	0.0%
Net Revenues over (under)	0	0		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	28,684	162,277	865,382	18.8%
Expenditures:	<u>6,657</u>	<u>19,262</u>	865,382	2.2%
Net Revenues over (under) Expenditures	22,027	143,015		
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	42,211	64,955	787,667	8.2%
Expenditures:	<u>40,328</u>	<u>124,324</u>	787,667	15.8%
Net Revenues over (under) Expenditures	1,883	(59,369)		

	<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	2,161,920	3,064,918	70.5%
Expenditures:	<u>19,459</u>	<u>1,984,554</u>	3,064,918	64.8%
Net Revenues over (under) Expenditures	(19,459)	177,366		
<i>SEVEN FALLS INFRASTRUCTURE REHAB PROJECT (Project to Date)</i>				
Revenues:	0	6,000,125	6,000,000	100.0%
Expenditures:	<u>173,736</u>	<u>210,693</u>	6,000,000	3.5%
Net Revenues over (under) Expenditures	(173,736)	5,789,432		
<i>EMERGENCY COMMUNICATIONS UPGRADE PROJECT (Project to Date)</i>				
Revenues:	0	810,898	1,574,000	51.5%
Expenditures:	<u>0</u>	<u>70,940</u>	1,574,000	4.5%
Net Revenues over (under) Expenditures	0	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>15,106</u>	<u>1,306,941</u>	1,927,000	67.8%
Net Revenues over (under) Expenditures	(15,106)	620,059		
<i>EMERGENCY COMMUNICATIONS CENTER RELOCATION PROJECT (Project to Date)</i>				
Revenues:	0	110,000	110,000	100.0%
Expenditures:	<u>8,942</u>	<u>40,805</u>	110,000	37.1%
Net Revenues over (under) Expenditures	(8,942)	69,195		
<i>1995 COURTHOUSE RENOVATIONS PROJECT (Project to Date)</i>				
Revenues:	10,319	25,788	1,000,000	2.6%
Expenditures:	<u>10,319</u>	<u>25,788</u>	1,000,000	2.6%
Net Revenues over (under) Expenditures	0	0		
<i>TUXEDO PARK PROJECT (Project to Date)</i>				
Revenues:	0	28,000	225,000	12.4%
Expenditures:	<u>8,000</u>	<u>10,000</u>	225,000	4.4%
Net Revenues over (under) Expenditures	(8,000)	18,000		
<i>UPPER HICKORY NUT GEORGE PARTF GRANT PROJECT (Project to Date)</i>				
Revenues:	0	175,000	208,750	83.8%
Expenditures:	<u>1,538</u>	<u>176,538</u>	208,750	84.6%
Net Revenues over (under) Expenditures	(1,538)	(1,538)		

	<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:	385,268	1,226,362	5,128,604	23.9%
Expenditures:	<u>451,035</u>	<u>1,323,445</u>	5,128,604	25.8%
Net Revenues over (under) Expenditures	(65,767)	(97,083)		
<i>CANE CREEK WATER & SEWER DISTRICT FUND</i>				
Revenues:	139,008	376,414	3,111,269	12.1%
Expenditures:	<u>71,397</u>	<u>204,615</u>	3,111,269	6.6%
Net Revenues over (under) Expenditures	67,611	171,799		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	3,789	10,954	132,880	8.2%
Expenditures:	<u>2,556</u>	<u>10,680</u>	132,880	8.0%
Net Revenues over (under) Expenditures	1,233	274		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 09/30/13**

<u>Fund(s)</u>	09/01/13 Beg. Cash Balance	Debits Revenues	(Credits) (Expenditures)	09/30/13 Ending Cash Balance
General	\$38,597,215.80	\$8,034,790.42	(\$8,970,753.26)	\$37,661,252.96
Special Revenue	4,107,960.04	853,340.26	(522,461.92)	4,438,838.38
Capital Projects	9,432,130.24	14,865.00	(212,320.34)	9,234,674.90
Enterprise	5,972,940.89	599,951.40	(366,735.87)	6,206,156.42
Trust & Agency	<u>772,629.59</u>	<u>210,967.97</u>	<u>(215,343.72)</u>	<u>768,253.84</u>
Subtotal	\$58,882,876.56	\$9,713,915.05	(\$10,287,615.11)	58,309,176.50
Bank Escrow Account Balances - Capital Project Funds:				<u>366,577.97</u>
Total cash available at 08/31/13				\$58,675,754.47