

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: December 2, 2013

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

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

- Dues/Non-Profits – release of 2nd quarter non-profit contribution payments to agencies
- Finance – purchase order encumbered for departmental supplies/new payroll and A/P check stock
- 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
- Emergency Management – professional services grant funded payment for emergency management team exercise
- Fire Services – annual equipment maintenance contract payment for fire services radio equipment
- Rescue Squad – purchase order encumbered for new ambulance approved in the FY2014 budget
- Soil & Water Conservation – purchase order encumbered for grant funded equipment
- 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 contracted services payment made for enhancements to the County's ad valorem property tax system (NCPTS).

The YTD deficit in the Emergency Telephone System (911) Fund is due to the final debt service payment (\$107,037.04) being made in the first quarter 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 October will not be received and posted until December 2013.

The YTD deficit in the Solid Waste Landfill Fund is due to the purchase of capital outlay equipment and real property purchased for buffer around the landfill during the 1st quarter of the fiscal year.

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT
October 31, 2013

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2014</u>
GENERAL FUND				
REVENUES				
Total Revenues	\$ 13,327,443	\$ 35,797,325	\$ 112,870,364	31.7%
EXPENDITURES				
Governing Body	20,542	101,967	375,462	27.2%
Dues/Non-Profit Contributions	30,517	205,697	436,211	47.2%
County Manager	16,849	85,179	319,441	26.7%
Administrative Services	26,257	113,225	359,115	31.5%
Human Resources	46,716	187,051	616,133	30.4%
Elections	41,892	159,386	798,258	20.0%
Finance	51,797	262,276	750,065	35.0%
County Assessor	82,283	441,581	1,551,924	28.5%
Tax Collector	28,611	132,572	453,406	29.2%
Legal	46,677	220,682	666,141	33.1%
Register of Deeds	22,546	196,410	498,772	39.4%
Central Services	182,396	725,000	2,532,395	28.6%
Garage	9,253	104,312	324,787	32.1%
Court Facilities	15,869	44,969	190,000	23.7%
Information Technology	157,917	901,307	2,214,466	40.7%
Sheriff	988,188	4,513,798	13,531,798	33.4%
Detention Center	293,996	1,234,402	3,755,281	32.9%
Emergency Management	29,594	79,388	214,997	36.9%
Fire Services	58,834	219,711	419,950	52.3%
Building Services	52,389	218,668	793,094	27.6%
Wellness Clinic	34,790	153,428	438,970	35.0%
Emergency Medical Services	352,521	1,601,957	4,584,511	34.9%
Animal Services	44,370	185,586	579,744	32.0%
Rescue Squad Contribution	182,189	291,756	402,860	72.4%
Forestry Services	2,444	7,584	55,818	13.6%
Soil & Water Conservation	20,986	120,255	296,242	40.6%
Utilities	16,498	81,587	307,728	26.5%
Planning	36,328	157,845	560,658	28.2%
Code Enforcement Services	17,400	69,532	259,618	26.8%
Cooperative Extension	20,752	85,858	315,039	27.3%
ABC Board	-	5,459	25,000	21.8%
Economic Development	-	168,855	784,848	21.5%
Agri-Business	15,946	61,600	183,711	33.5%
Public Health	413,054	1,796,952	6,143,045	29.3%
Environmental Health	67,041	302,588	970,596	31.2%
H&CC Block Grant	68,675	207,233	768,363	27.0%
Medical Services - Autopsies	4,300	10,600	46,250	22.9%
Mental Health	-	264,306	528,612	50.0%
Rural Transportation Assist Program	-	-	211,092	0.0%
Social Services	1,481,486	6,104,897	19,382,715	31.5%
Juvenile Justice Programs	33,607	67,322	193,745	34.7%
Veteran Services	2,081	10,194	46,613	21.9%
Public Library	215,855	1,000,527	2,934,256	34.1%
Recreation	120,303	562,773	1,552,936	36.2%
Public Education	1,839,237	8,382,275	25,146,823	33.3%
Debt Service	236,738	1,465,368	13,886,493	10.6%
Non-Departmental	20,213	120,392	420,000	28.7%
Interfund Transfers	36,277	145,107	1,042,382	13.9%
Total Expenditures	7,486,214	33,579,417	\$ 112,870,364	29.8%
Net Revenues over (under) Expenditures	\$ 5,841,229	\$ 2,217,908		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2014</u>
<u>APPROPRIATIONS DETAIL</u>				
<i>SOCIAL SERVICES</i>				
Staff Operations	\$ 865,746	\$ 3,806,681	\$ 12,262,735	31.0%
DSS-Smartstart Program	44,318	159,732	551,261	29.0%
Federal & State Programs	566,143	2,121,941	6,511,719	32.6%
General Assistance	5,279	16,543	57,000	29.0%
Total Expenditures	\$ 1,481,486	\$ 6,104,897	\$ 19,382,715	31.5%
<i>EDUCATION</i>				
Schools Current/Capital Expense	\$ 1,839,237	\$ 7,356,949	\$ 22,070,846	33.3%
Blue Ridge Community College	-	1,025,326	3,075,977	33.3%
Total Expenditures	\$ 1,839,237	\$ 8,382,275	\$ 25,146,823	33.3%
<i>DEBT SERVICE</i>				
County Schools	\$ 109,582	\$ 1,320,094	\$ 8,562,351	15.4%
Blue Ridge Community College	-	-	1,524,036	0.0%
Henderson County	127,156	145,274	3,800,106	3.8%
Total Expenditures	\$ 236,738	\$ 1,465,368	\$ 13,886,493	10.6%
<i>INTERFUND TRANSFERS</i>				
Capital Reserve Fund	\$ 18,750	\$ 75,000	\$ 225,000	33.3%
Public Transit Fund	13,027	52,107	156,320	33.3%
Solid Waste Fund	4,500	18,000	54,000	33.3%
Debt Service Fund	-	-	607,062	0.0%
Total Expenditures	\$ 36,277	\$ 145,107	\$ 1,042,382	13.9%

	<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	\$ 75,000	\$ 1,225,000	6.1%
Expenditures:	-	-	\$ 1,225,000	0.0%
Net Revenues over (under) Expenditures	<u>\$ 18,750</u>	<u>\$ 75,000</u>		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	\$ 1,024,422	\$ 2,402,255	\$ 6,993,713	34.3%
Expenditures:	165,044	483,507	\$ 6,993,713	6.9%
Net Revenues over (under) Expenditures	<u>\$ 859,378</u>	<u>\$ 1,918,748</u>		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	\$ 56,943	\$ 227,516	\$ 681,313	33.4%
Expenditures:	49,736	237,800	\$ 681,313	34.9%
Net Revenues over (under) Expenditures	<u>\$ 7,207</u>	<u>\$ (10,284)</u>		
<i>CDBG - 2011 SCATTERED SITE HOUSING FUND (Project to Date)</i>				
Revenues:	\$ -	\$ 11,000	\$ 400,000	2.8%
Expenditures:	-	12,350	\$ 400,000	3.1%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ (1,350)</u>		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	\$ 1,454	\$ 132,526	\$ 576,591	23.0%
Expenditures:	41,526	295,689	\$ 576,591	51.3%
Net Revenues over (under) Expenditures	<u>\$ (40,072)</u>	<u>\$ (163,163)</u>		
<i>CDBG - DODD MEADOWS PROJECT FUND (Project to Date)</i>				
Revenues:	\$ -	\$ -	\$ 454,960	0.0%
Expenditures:	-	-	\$ 454,960	0.0%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	\$ 23,579	\$ 185,856	\$ 865,382	21.5%
Expenditures:	4,632	23,893	\$ 865,382	2.8%
Net Revenues over (under) Expenditures	<u>\$ 18,947</u>	<u>\$ 161,963</u>		
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	\$ -	\$ 64,955	\$ 787,667	8.2%
Expenditures:	40,509	164,834	\$ 787,667	20.9%
Net Revenues over (under) Expenditures	<u>\$ (40,509)</u>	<u>\$ (99,879)</u>		

	<u>CURRENT MONTH</u>	<u>PROJECT TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2014</u>
<u>CAPITAL PROJECT FUNDS</u>				
<i>SIERRA NEVADA/ECONOMIC DEVELOPMENT PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 2,161,920	\$ 3,064,918	70.5%
Expenditures:	<u>9,678</u>	<u>1,994,232</u>	\$ 3,064,918	65.1%
Net Revenues over (under) Expenditures	<u>\$ (9,678)</u>	<u>\$ 167,688</u>		
<i>SEVEN FALLS INFRASTRUCTURE REHAB PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 6,000,125	\$ 6,000,000	100.0%
Expenditures:	<u>155,652</u>	<u>366,345</u>	\$ 6,000,000	6.1%
Net Revenues over (under) Expenditures	<u>\$ (155,652)</u>	<u>\$ 5,633,780</u>		
<i>EMERGENCY COMMUNICATIONS UPGRADE PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 810,898	\$ 1,574,000	51.5%
Expenditures:	<u>-</u>	<u>40,805</u>	\$ 1,574,000	2.6%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ 770,093</u>		
<i>HENDERSON COUNTY ATHLETICS & ACTIVITIES CENTER PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 1,930,939	\$ 1,927,000	100.2%
Expenditures:	<u>2,832</u>	<u>1,241,043</u>	\$ 1,927,000	64.4%
Net Revenues over (under) Expenditures	<u>\$ (2,832)</u>	<u>\$ 689,896</u>		
<i>EMERGENCY COMMUNICATIONS CENTER RELOCATION PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 110,000	\$ 3,600,000	3.1%
Expenditures:	<u>-</u>	<u>40,805</u>	\$ 3,600,000	1.1%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ 69,195</u>		
<i>1995 COURTHOUSE RENOVATIONS PROJECT (Project to Date)</i>				
Revenues:	\$ 10,313	\$ 36,100	\$ 1,000,000	3.6%
Expenditures:	<u>10,313</u>	<u>36,100</u>	\$ 1,000,000	3.6%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>		
<i>TUXEDO PARK PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 28,000	\$ 225,000	12.4%
Expenditures:	<u>5,500</u>	<u>15,500</u>	\$ 225,000	6.9%
Net Revenues over (under) Expenditures	<u>\$ (5,500)</u>	<u>\$ 12,500</u>		
<i>UPPER HICKORY NUT GORGE PART F GRANT PROJECT (Project to Date)</i>				
Revenues:	\$ 33,750	\$ 208,750	\$ 208,750	100.0%
Expenditures:	<u>212</u>	<u>176,750</u>	\$ 208,750	84.7%
Net Revenues over (under) Expenditures	<u>\$ 33,538</u>	<u>\$ 32,000</u>		

	<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:	\$ 405,469	\$ 1,631,831	\$ 5,128,604	31.8%
Expenditures:	<u>466,496</u>	<u>1,763,796</u>	\$ 5,128,604	34.4%
Net Revenues over (under) Expenditures	<u>\$ (61,027)</u>	<u>\$ (131,965)</u>		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	\$ 26,174	\$ 402,588	\$ 3,111,269	12.9%
Expenditures:	<u>59,800</u>	<u>262,715</u>	\$ 3,111,269	8.4%
Net Revenues over (under) Expenditures	<u>\$ (33,626)</u>	<u>\$ 139,873</u>		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	\$ 4,130	\$ 15,084	\$ 132,880	11.4%
Expenditures:	<u>209</u>	<u>10,889</u>	\$ 132,880	8.2%
Net Revenues over (under) Expenditures	<u>\$ 3,921</u>	<u>\$ 4,195</u>		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 10/31/13**

<u>Fund(s)</u>	<u>10/01/13 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>10/31/13 Ending Cash Balance</u>
General	\$ 37,661,252.96	\$ 14,800,365.46	\$ (9,266,704.85)	\$ 43,194,913.57
Special Revenue	4,438,838.38	1,319,347.60	(495,801.61)	5,262,384.37
Capital Projects	9,234,674.90	44,228.77	(182,281.03)	9,096,622.64
Enterprise	6,206,156.42	677,495.46	(937,699.46)	5,945,952.42
Trust & Agency	<u>768,253.84</u>	<u>233,258.74</u>	<u>(216,904.19)</u>	<u>784,608.39</u>
Total	<u>\$ 58,309,176.50</u>	<u>\$ 17,074,696.03</u>	<u>\$ (11,099,391.14)</u>	64,284,481.39
Bank Escrow Account Balances - Capital Projects Fund:				<u>366,590.88</u>
Total cash available as of 10/31/2013				<u>\$ 64,651,072.27</u>