

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** January 6, 2014

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

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

**ATTACHMENTS:** Yes

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

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

- Dues/Non-Profits – release of 2<sup>nd</sup> 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 the first quarter of the fiscal year for various technology Maintenance and support contracts for departments approved in the FY2014 budget
- 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
- Non-Departmental – worker's compensation and unemployment insurance costs to be allocated out to departments

The YTD deficit in the Emergency Telephone System (911) Fund is due to the final debt service payment on the financing to expand the current Emergency 911 Communications Center and the payment of annual technology maintenance and support contracts for the 911 communications system.

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 November will not be received and posted until January 2014.

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 1<sup>st</sup> quarter of the fiscal year.

The YTD deficit in the Cane Creek Water & Sewer District Fund is due a scheduled debt service payment made in November on the Series 2010B Refunding Bonds.

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

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

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

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

**HENDERSON COUNTY FINANCIAL REPORT**  
November 30, 2013

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2014</u>
<b>GENERAL FUND</b>				
<b>REVENUES</b>				
<b>Total Revenues</b>	<b>\$ 7,823,764</b>	<b>\$ 43,621,089</b>	<b>\$ 112,932,457</b>	<b>38.6%</b>
<b>EXPENDITURES</b>				
Governing Body	17,871	119,838	375,462	31.9%
Dues/Non-Profit Contributions	903	206,599	436,211	47.4%
County Manager	16,487	101,666	319,441	31.8%
Administrative Services	24,198	137,422	359,115	38.3%
Human Resources	49,333	236,384	616,133	38.4%
Elections	48,288	207,673	798,258	26.0%
Finance	50,215	309,552	750,065	41.3%
County Assessor	95,621	537,202	1,551,924	34.6%
Tax Collector	26,770	159,343	453,406	35.1%
Legal	46,402	267,085	666,141	40.1%
Register of Deeds	24,688	221,098	498,772	44.3%
Central Services	207,024	933,607	2,532,395	36.9%
Garage	9,643	113,955	324,787	35.1%
Court Facilities	11,778	56,747	190,000	29.9%
Information Technology	88,770	998,320	2,214,466	45.1%
Sheriff	962,363	5,427,729	13,531,798	40.1%
Detention Center	254,995	1,490,947	3,755,281	39.7%
Emergency Management	33,098	112,487	282,477	39.8%
Fire Services	14,829	234,540	419,950	55.8%
Building Services	52,914	271,581	793,094	34.2%
Wellness Clinic	21,589	175,017	438,970	39.9%
Emergency Medical Services	326,414	1,918,029	4,584,511	41.8%
Animal Services	37,482	223,068	579,744	38.5%
Rescue Squad Contribution	1,965	293,721	402,860	72.9%
Forestry Services	2,734	10,317	55,818	18.5%
Soil & Water Conservation	20,066	140,321	296,242	47.4%
Utilities	16,186	97,773	307,728	31.8%
Planning	34,489	192,335	560,658	34.3%
Code Enforcement Services	16,160	85,692	259,618	33.0%
Cooperative Extension	21,528	107,387	315,039	34.1%
ABC Board	-	5,459	25,000	21.8%
Economic Development	-	168,855	784,848	21.5%
Agri-Business	10,799	72,399	183,711	39.4%
Public Health	387,062	2,187,489	6,143,045	35.6%
Environmental Health	70,882	373,470	970,596	38.5%
H&CC Block Grant	38,445	245,678	762,976	32.2%
Medical Services - Autopsies	3,950	14,550	46,250	31.5%
Mental Health	51	264,357	528,612	50.0%
Rural Transportation Assist Program	49,276	49,276	211,092	23.3%
Social Services	1,421,719	7,527,409	19,382,715	38.8%
Juvenile Justice Programs	2,399	69,721	193,745	36.0%
Veteran Services	1,905	12,099	46,613	26.0%
Public Library	214,989	1,207,473	2,934,256	41.2%
Recreation	88,318	647,555	1,552,936	41.7%
Public Education	2,095,568	10,477,843	25,146,823	41.7%
Debt Service	4,857,101	6,322,470	13,886,493	45.5%
Non-Departmental	87,370	207,762	420,000	49.5%
Interfund Transfers	36,277	181,383	1,042,382	17.4%
<b>Total Expenditures</b>	<b>11,900,914</b>	<b>45,422,683</b>	<b>\$ 112,932,457</b>	<b>40.2%</b>
<b>Net Revenues over (under) Expenditures</b>	<b>\$ (4,077,150)</b>	<b>\$ (1,801,594)</b>		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2014</u>
<b><u>APPROPRIATIONS DETAIL</u></b>				
<b><i>SOCIAL SERVICES</i></b>				
Staff Operations	\$ 842,704	\$ 4,650,176	\$ 12,262,735	37.9%
DSS-Smartstart Program	42,764	202,497	551,261	36.7%
Federal & State Programs	533,420	2,655,362	6,511,719	40.8%
General Assistance	2,831	19,374	57,000	34.0%
<b>Total Expenditures</b>	<b>\$ 1,421,719</b>	<b>\$ 7,527,409</b>	<b>\$ 19,382,715</b>	<b>38.8%</b>
<b><i>EDUCATION</i></b>				
Schools Current/Capital Expense	\$ 1,839,237	\$ 9,196,186	\$ 22,070,846	41.7%
Blue Ridge Community College	256,331	1,281,657	3,075,977	41.7%
<b>Total Expenditures</b>	<b>\$ 2,095,568</b>	<b>\$ 10,477,843</b>	<b>\$ 25,146,823</b>	<b>41.7%</b>
<b><i>DEBT SERVICE</i></b>				
County Schools	\$ 3,163,176	\$ 4,483,270	\$ 8,562,351	52.4%
Blue Ridge Community College	517,499	517,499	1,524,036	34.0%
Henderson County	1,176,426	1,321,701	3,800,106	34.8%
<b>Total Expenditures</b>	<b>\$ 4,857,101</b>	<b>\$ 6,322,470</b>	<b>\$ 13,886,493</b>	<b>45.5%</b>
<b><i>INTERFUND TRANSFERS</i></b>				
Capital Reserve Fund	\$ 18,750	\$ 93,750	\$ 225,000	41.7%
Public Transit Fund	13,027	65,133	156,320	41.7%
Solid Waste Fund	4,500	22,500	54,000	41.7%
Debt Service Fund	-	-	607,062	0.0%
<b>Total Expenditures</b>	<b>\$ 36,277</b>	<b>\$ 181,383</b>	<b>\$ 1,042,382</b>	<b>17.4%</b>

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2014</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>				
<b><i>CAPITAL RESERVE FUND</i></b>				
Revenues:	\$ 18,750	\$ 93,750	\$ 1,225,000	7.7%
Expenditures:	-	-	\$ 1,225,000	0.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 18,750</u></b>	<b><u>\$ 93,750</u></b>		
<b><i>FIRE DISTRICTS FUND</i></b>				
Revenues:	\$ 511,705	\$ 2,913,960	\$ 6,993,713	41.7%
Expenditures:	449,848	933,355	\$ 6,993,713	13.3%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 61,857</u></b>	<b><u>\$ 1,980,605</u></b>		
<b><i>REVALUATION RESERVE FUND</i></b>				
Revenues:	\$ 56,971	\$ 284,487	\$ 681,313	41.8%
Expenditures:	44,480	282,281	\$ 681,313	41.4%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 12,491</u></b>	<b><u>\$ 2,206</u></b>		
<b><i>CDBG - 2011 SCATTERED SITE HOUSING FUND (Project to Date)</i></b>				
Revenues:	\$ 11,000	\$ 11,000	\$ 400,000	2.8%
Expenditures:	34,897	47,247	\$ 400,000	11.8%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (23,897)</u></b>	<b><u>\$ (36,247)</u></b>		
<b><i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i></b>				
Revenues:	\$ 44,178	\$ 176,704	\$ 576,591	30.6%
Expenditures:	36,655	332,344	\$ 576,591	57.6%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 7,523</u></b>	<b><u>\$ (155,640)</u></b>		
<b><i>CDBG - DODD MEADOWS PROJECT FUND (Project to Date)</i></b>				
Revenues:	\$ -	\$ -	\$ 454,960	0.0%
Expenditures:	-	-	\$ 454,960	0.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>		
<b><i>PUBLIC TRANSIT FUND</i></b>				
Revenues:	\$ 13,027	\$ 198,882	\$ 865,382	23.0%
Expenditures:	155,863	179,756	\$ 865,382	20.8%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (142,836)</u></b>	<b><u>\$ 19,126</u></b>		
<b><i>IMMIGRATION &amp; CUSTOMS ENFORCEMENT (ICE) FUND</i></b>				
Revenues:	\$ 62,421	\$ 127,375	\$ 787,667	16.2%
Expenditures:	80,850	248,180	\$ 787,667	31.5%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (18,429)</u></b>	<b><u>\$ (120,805)</u></b>		

	<u>CURRENT MONTH</u>	<u>PROJECT TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2014</u>
<b><u>CAPITAL PROJECT FUNDS</u></b>				
<b><i>SIERRA NEVADA/ECONOMIC DEVELOPMENT PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ 2,161,920	\$ 3,064,918	70.5%
Expenditures:	-	1,994,232	\$ 3,064,918	65.1%
<b>Net Revenues over (under) Expenditures</b>	<b>\$ -</b>	<b>\$ 167,688</b>		
<b><i>SEVEN FALLS INFRASTRUCTURE REHAB PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ 6,000,125	\$ 6,000,000	100.0%
Expenditures:	155,652	366,345	\$ 6,000,000	6.1%
<b>Net Revenues over (under) Expenditures</b>	<b>\$ (155,652)</b>	<b>\$ 5,633,780</b>		
<b><i>EMERGENCY COMMUNICATIONS UPGRADE PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ 810,898	\$ 1,574,000	51.5%
Expenditures:	-	40,805	\$ 1,574,000	2.6%
<b>Net Revenues over (under) Expenditures</b>	<b>\$ -</b>	<b>\$ 770,093</b>		
<b><i>HENDERSON COUNTY ATHLETICS &amp; ACTIVITIES CENTER PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ 1,930,939	\$ 1,927,000	100.2%
Expenditures:	6,720	1,247,763	\$ 1,927,000	64.8%
<b>Net Revenues over (under) Expenditures</b>	<b>\$ (6,720)</b>	<b>\$ 683,176</b>		
<b><i>EMERGENCY COMMUNICATIONS CENTER RELOCATION PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ 110,000	\$ 3,600,000	3.1%
Expenditures:	40,356	81,161	\$ 3,600,000	2.3%
<b>Net Revenues over (under) Expenditures</b>	<b>\$ (40,356)</b>	<b>\$ 28,839</b>		
<b><i>1995 COURTHOUSE RENOVATIONS PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ 36,100	\$ 1,000,000	3.6%
Expenditures:	-	36,100	\$ 1,000,000	3.6%
<b>Net Revenues over (under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>		
<b><i>TUXEDO PARK PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ 28,000	\$ 225,000	12.4%
Expenditures:	4,945	20,445	\$ 225,000	9.1%
<b>Net Revenues over (under) Expenditures</b>	<b>\$ (4,945)</b>	<b>\$ 7,555</b>		
<b><i>UPPER HICKORY NUT GORGE PARTF GRANT PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ 208,750	\$ 208,750	100.0%
Expenditures:	-	176,750	\$ 208,750	84.7%
<b>Net Revenues over (under) Expenditures</b>	<b>\$ -</b>	<b>\$ 32,000</b>		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2014</u>
<b><u>ENTERPRISE FUNDS</u></b>				
<b><i>SOLID WASTE LANDFILL FUND</i></b>				
Revenues:	\$ 425,389	\$ 1,717,482	\$ 5,128,604	33.5%
Expenditures:	<u>576,956</u>	<u>2,340,413</u>	\$ 5,128,604	45.6%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (151,567)</u></b>	<b><u>\$ (622,931)</u></b>		
<b><i>CANE CREEK W&amp;S DISTRICT FUND</i></b>				
Revenues:	\$ 141,887	\$ 544,475	\$ 3,111,269	17.5%
Expenditures:	<u>308,882</u>	<u>580,227</u>	\$ 3,111,269	18.6%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (166,995)</u></b>	<b><u>\$ (35,752)</u></b>		
<b><i>JUSTICE ACADEMY SEWER FUND</i></b>				
Revenues:	\$ 4,225	\$ 19,309	\$ 132,880	14.5%
Expenditures:	<u>3,426</u>	<u>14,315</u>	\$ 132,880	10.8%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 799</u></b>	<b><u>\$ 4,994</u></b>		

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 11/30/13**

<b><u>Fund(s)</u></b>	<b><u>11/01/13 Beg. Cash Balance</u></b>	<b><u>Debits Revenues</u></b>	<b><u>(Credits) (Expenditures)</u></b>	<b><u>11/30/13 Ending Cash Balance</u></b>
General	\$ 43,194,913.57	\$ 14,931,531.01	\$ (10,593,955.29)	\$ 47,532,489.29
Special Revenue	5,262,384.37	892,031.70	(884,133.32)	5,270,282.75
Capital Projects	9,096,622.64	379,213.25	(69,418.18)	9,406,417.71
Enterprise	5,945,952.42	637,617.70	(1,027,436.08)	5,556,134.04
Trust & Agency	<u>784,608.39</u>	<u>254,416.47</u>	<u>(266,777.51)</u>	<u>772,247.35</u>
Total	<u>\$ 64,284,481.39</u>	<u>\$ 17,094,810.13</u>	<u>\$ (12,841,720.38)</u>	
<b>Total cash available as of 11/30/13</b>				<b><u>\$ 68,537,571.14</u></b>