

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: September 2, 2014

SUBJECT: Financial Report – July 2014
Cash Balance Report – July 2014

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached for the Board's review and approval are the July 2014 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:

Non-Profit Contributions – 1st quarter approved non-profit contribution payments made in July
Information Technology – payment of annual contracted technology support services in July
Fire Services – payment of volunteer fire department's annual worker's compensation premium
EMS – purchase order/encumbrance of a new ambulance approved in the FY2015 budget
Rescue Squad – 1st quarter approved funding payment made in July
Mental Health – 1st quarter MOE funding payment made to the Smoky Mountain Center in July

The YTD deficit in the Emergency Telephone System (911) Fund is due to the timing delay/lag in receiving 911 PSAP surcharge payments. The July 911 PSAP surcharge payment from the state will not be received and posted until August 2014.

The YTD deficit in the CDBG – Scattered Site Housing Project Fund and the CDBG - Dodd Meadows Project Fund is due to the timing difference between the payment of project expenditures and subsequent reimbursement of grant funds from the state.

The YTD deficit in the Immigration and Customs Enforcement (ICE) Fund is due to the timing delay/lag in receiving monthly payments. Federal ICE revenues for July will not be received and posted until September 2014.

The YTD deficit in the Allied Health Education Facility Project budget is due to the payment of architectural fees on the project that will be reimbursed from the proceeds of a future financing for the project in FY2015.

BOARD ACTION REQUESTED:

Request that the Board consider approving the County's July 2014 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the July 2014 County Financial Report and Cash Balance Report as presented.

HENDERSON COUNTY FINANCIAL REPORT
July 31, 2014

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2015</u>
GENERAL FUND				
REVENUES				
Total Revenues	\$ 4,097,002	\$ 4,097,002	\$ 117,076,752	3.5%
EXPENDITURES				
Governing Body	18,627	20,277	382,999	5.3%
Dues/Non-Profit Contributions	121,003	121,003	596,076	20.3%
County Manager	28,735	28,735	331,155	8.7%
Administrative Services	28,406	28,406	428,467	6.6%
Human Resources	40,802	40,802	606,280	6.7%
Elections	51,619	51,619	799,964	6.5%
Finance	62,921	62,921	794,131	7.9%
County Assessor	97,105	97,639	1,769,516	5.5%
Tax Collector	33,541	33,541	448,259	7.5%
Legal	51,535	51,535	680,490	7.6%
Register of Deeds	24,918	24,918	395,210	6.3%
Central Services	126,350	127,272	2,668,530	4.8%
Garage	9,120	14,565	337,159	4.3%
Court Facilities	3,840	3,840	190,000	2.0%
Information Technology	262,785	267,931	2,359,611	11.4%
Sheriff	923,820	1,166,906	13,835,236	8.4%
Detention Center	271,973	309,263	3,931,029	7.9%
Emergency Management	14,296	14,296	319,063	4.5%
Fire Services	179,393	180,254	497,754	36.2%
Building Services	48,460	77,134	860,485	9.0%
Wellness Clinic	43,464	43,464	497,809	8.7%
Emergency Medical Services	325,255	529,046	4,532,054	11.7%
Animal Services	28,458	28,458	589,396	4.8%
Rescue Squad Contribution	70,196	70,196	281,360	24.9%
Forestry Services	-	-	52,979	0.0%
Soil & Water Conservation	24,171	24,171	308,382	7.8%
Planning	33,698	33,698	583,250	5.8%
Code Enforcement Services	16,850	16,850	266,367	6.3%
Cooperative Extension	24,584	24,584	316,205	7.8%
Economic Development	84,187	84,187	919,367	9.2%
Agri-Business	9,856	9,856	127,848	7.7%
Public Health	379,725	452,666	6,186,333	7.3%
Environmental Health	71,205	71,205	989,168	7.2%
H&CC Block Grant	-	-	741,880	0.0%
Medical Services - Autopsies	-	-	46,250	0.0%
Mental Health	132,153	132,153	528,612	25.0%
Rural Transportation Assist Program	-	-	211,092	0.0%
Social Services	1,465,703	1,474,129	20,605,687	7.2%
Juvenile Justice Programs	-	-	193,745	0.0%
Veteran Services	1,915	1,915	47,650	4.0%
Public Library	200,392	238,888	2,924,370	8.2%
Recreation	85,249	106,727	1,576,494	6.8%
Public Education	2,190,190	2,190,190	26,843,989	8.2%
Debt Service	-	-	13,570,026	0.0%
Non-Departmental	-	-	259,600	0.0%
Interfund Transfers	137,119	137,119	1,645,425	8.3%
Total Expenditures	<u>7,723,619</u>	<u>8,392,359</u>	\$ 117,076,752	7.2%
Net Revenues over (under)	<u>\$ (3,626,617)</u>	<u>\$ (4,295,357)</u>		
Expenditures				

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2015</u>
<u>APPROPRIATIONS DETAIL</u>				
<i>SOCIAL SERVICES</i>				
Staff Operations	\$ 816,421	\$ 824,847	\$ 12,768,710	6.5%
DSS-Smartstart Program	35,180	35,180	553,544	6.4%
Federal & State Programs	611,637	611,637	7,221,933	8.5%
General Assistance	2,465	2,465	61,500	4.0%
Total Expenditures	<u>\$ 1,465,703</u>	<u>\$ 1,474,129</u>	<u>\$ 20,605,687</u>	7.2%
<i>EDUCATION</i>				
Schools Current/Capital Expense	\$ 1,927,037	\$ 1,927,037	\$ 23,686,153	8.1%
Blue Ridge Community College	263,153	263,153	3,157,836	8.3%
Total Expenditures	<u>\$ 2,190,190</u>	<u>\$ 2,190,190</u>	<u>\$ 26,843,989</u>	8.2%
<i>DEBT SERVICE</i>				
County Schools	\$ -	\$ -	\$ 8,335,988	0.0%
Blue Ridge Community College	-	-	1,477,771	0.0%
Henderson County	-	-	3,756,267	0.0%
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,570,026</u>	0.0%
<i>INTERFUND TRANSFERS</i>				
Capital Reserve Fund	\$ 116,539	\$ 116,539	\$ 1,398,463	8.3%
Public Transit Fund	16,080	16,080	192,962	8.3%
Solid Waste Fund	4,500	4,500	54,000	8.3%
Total Expenditures	<u>\$ 137,119</u>	<u>\$ 137,119</u>	<u>\$ 1,645,425</u>	8.3%

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2015</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>CAPITAL RESERVE FUND</i>				
Revenues:	\$ 116,539	\$ 116,539	\$ 1,398,463	8.3%
Expenditures:	-	-	\$ 1,398,463	0.0%
Net Revenues over (under) Expenditures	<u>\$ 116,539</u>	<u>\$ 116,539</u>		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	\$ 30,020	\$ 30,020	\$ 7,061,065	0.4%
Expenditures:	-	-	\$ 7,061,065	0.0%
Net Revenues over (under) Expenditures	<u>\$ 30,020</u>	<u>\$ 30,020</u>		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	\$ 65,502	\$ 65,502	\$ 782,842	8.4%
Expenditures:	53,288	53,288	\$ 782,842	6.8%
Net Revenues over (under) Expenditures	<u>\$ 12,214</u>	<u>\$ 12,214</u>		
<i>CDBG - 2011 SCATTERED SITE HOUSING FUND (Project to Date)</i>				
Revenues:	\$ -	\$ 113,842	\$ 400,000	28.5%
Expenditures:	10,452	124,294	\$ 400,000	31.1%
Net Revenues over (under) Expenditures	<u>\$ (10,452)</u>	<u>\$ (10,452)</u>		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	\$ 183	\$ 183	\$ 595,910	0.0%
Expenditures:	39,220	39,220	\$ 595,910	6.6%
Net Revenues over (under) Expenditures	<u>\$ (39,037)</u>	<u>\$ (39,037)</u>		
<i>CDBG - DODD MEADOWS PROJECT FUND (Project to Date)</i>				
Revenues:	\$ -	\$ -	\$ 454,960	0.0%
Expenditures:	-	15,185	\$ 454,960	3.3%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ (15,185)</u>		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	\$ 127,244	\$ 127,244	\$ 900,088	14.1%
Expenditures:	-	-	\$ 900,088	0.0%
Net Revenues over (under) Expenditures	<u>\$ 127,244</u>	<u>\$ 127,244</u>		
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	\$ -	\$ -	\$ 469,151	0.0%
Expenditures:	28,923	28,923	\$ 469,151	6.2%
Net Revenues over (under) Expenditures	<u>\$ (28,923)</u>	<u>\$ (28,923)</u>		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2015</u>
<u>CAPITAL PROJECT FUNDS</u>				
<i>SEVEN FALLS INFRASTRUCTURE REHAB PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 6,000,125	\$ 6,000,000	100.0%
Expenditures:	-	367,445	\$ 6,000,000	6.1%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ 5,632,680</u>		
<i>EMERGENCY COMMUNICATIONS UPGRADE PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 1,568,322	\$ 1,574,000	99.6%
Expenditures:	27,255	885,836	\$ 1,574,000	56.3%
Net Revenues over (under) Expenditures	<u>\$ (27,255)</u>	<u>\$ 682,486</u>		
<i>HENDERSON COUNTY ATHLETICS & ACTIVITIES CENTER PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 1,810,229	\$ 2,306,290	78.5%
Expenditures:	25,195	1,722,874	\$ 2,306,290	74.7%
Net Revenues over (under) Expenditures	<u>\$ (25,195)</u>	<u>\$ 87,355</u>		
<i>911 EMERGENCY COMMUNICATIONS CENTER RELOCATION PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 778,911	\$ 3,710,000	21.0%
Expenditures:	-	668,911	\$ 3,710,000	18.0%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ 110,000</u>		
<i>1995 COURTHOUSE RENOVATIONS PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 1,000,000	\$ 1,000,000	100.0%
Expenditures:	-	82,632	\$ 1,000,000	8.3%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ 917,368</u>		
<i>TUXEDO PARK PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 253,000	\$ 453,000	55.8%
Expenditures:	-	26,945	\$ 453,000	5.9%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ 226,055</u>		
<i>DANA PARK PROJECT (Project to Date)</i>				
Revenues:	\$ 2,750	\$ 2,750	\$ 200,000	1.4%
Expenditures:	2,750	2,750	\$ 200,000	1.4%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>		
<i>ALLIED HEALTH EDUCATION FACILITY PROJECT (WINGATE/BRCC/PARDEE) (Project to Date)</i>				
Revenues:	\$ -	\$ 120,710	\$ 1,335,710	9.0%
Expenditures:	-	153,090	\$ 1,335,710	11.5%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ (32,380)</u>		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2015</u>
<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	\$ 427,520	\$ 427,520	\$ 5,690,038	7.5%
Expenditures:	<u>127,456</u>	<u>333,939</u>	\$ 5,690,038	5.9%
Net Revenues over (under) Expenditures	<u>\$ 300,064</u>	<u>\$ 93,581</u>		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	\$ 138,138	\$ 138,138	\$ 3,801,802	3.6%
Expenditures:	<u>54,588</u>	<u>91,383</u>	\$ 3,801,802	2.4%
Net Revenues over (under) Expenditures	<u>\$ 83,550</u>	<u>\$ 46,755</u>		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	\$ 4,199	\$ 4,199	\$ 134,375	3.1%
Expenditures:	<u>1,437</u>	<u>1,437</u>	\$ 134,375	1.1%
Net Revenues over (under) Expenditures	<u>\$ 2,762</u>	<u>\$ 2,762</u>		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 07/31/2014**

<u>Fund(s)</u>	<u>07/01/14 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>07/31/14 Ending Cash Balance</u>
General	\$ 43,449,871.00	\$ 4,205,666.62	\$ (7,969,804.36)	\$ 39,685,733.26
Special Revenue	3,802,591.83	696,706.34	(432,185.10)	4,067,113.07
Capital Projects	9,813,818.20	-	(573,756.70)	9,240,061.50
Enterprise	4,819,358.07	675,200.20	(842,725.43)	4,651,832.84
Trust & Agency	<u>803,794.53</u>	<u>265,650.06</u>	<u>(358,266.10)</u>	<u>711,178.49</u>
Total	<u>\$ 62,689,433.63</u>	<u>\$ 5,843,223.22</u>	<u>\$ (10,176,737.69)</u>	
Total cash available as of 07/31/14				<u>\$ 58,355,919.16</u>