

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: September 6, 2011

SUBJECT: Financial Report – July 2011
Cash Balance Report – July 2011

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached for the Board's review and approval are the July 2011 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:

- Dues/Non-profit Contributions – 1st quarter non-profit contribution payments made in July
- Human Resources – FY2012 professional services fees paid in July
- IT Department – purchase of approved technology for FY2012 in July
- Rescue Squad – 1st quarter non-profit contribution payment made in July
- Property Addressing – former employee's final pay made in July
- Economic Development – 1st quarter non-profit contribution payment to the Partnership for Economic Development made in July
- Mental Health – Maintenance of Effort (MOE) funding payment made to Western Highlands in July
- Non-Departmental – 1st quarterly property and liability insurance premium payment made to the NCACC Pool in July that will be distributed out to departmental budgets in August
- Garage – large credit balance due to vehicle fuel costs paid for in July that will be allocated out to Departmental budgets in August

The YTD deficit in the Mud Creek Grant Project Fund and the Facilities Lighting Retrofit Grant Project is due to the timing difference between the expenditure of grant funds and subsequent reimbursement from the state.

BOARD ACTION REQUESTED:

Request that the Board consider approving the County's July 2011 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the July 2011 County Financial Report and Cash Balance Report as presented.

HENDERSON COUNTY FINANCIAL REPORT
July 31, 2011

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
GENERAL FUND				
REVENUES				
Total Revenues	4,390,988	4,390,988	105,047,232	4.2%
EXPENDITURES				
Governing Body	16,616	16,616	350,590	4.7%
Dues/Non-Profit Contributions	75,916	75,916	355,581	21.3%
County Manager	28,456	28,456	301,573	9.4%
Adminstrative Services	28,161	28,161	419,542	6.7%
Human Resources	45,577	45,577	451,234	10.1%
Elections	30,640	30,640	734,085	4.2%
Finance	43,790	45,565	630,064	7.2%
County Assessor	106,667	106,667	1,689,174	6.3%
Tax Collector	18,267	18,267	222,098	8.2%
Deputy Tax Collector	15,184	15,184	203,222	7.5%
Legal	47,475	47,475	638,003	7.4%
Register of Deeds	26,522	26,522	739,276	3.6%
Central Services	97,923	97,923	2,138,539	4.6%
Garage	-31,932	-31,932	304,038	-10.5%
Court Facilities	824	824	190,000	0.4%
Information Technology	152,370	198,480	1,760,946	11.3%
Sheriff	791,220	914,214	11,773,419	7.8%
Detention Center	286,385	286,385	4,132,300	6.9%
Emergency Management	12,709	12,709	198,355	6.4%
Fire Services	12,874	12,874	370,190	3.5%
Building Services	62,927	62,927	792,746	7.9%
Wellness Clinic	18,543	18,543	376,544	4.9%
Emergency Medical Services	284,712	284,712	3,893,331	7.3%
Animal Services	25,123	25,123	508,475	4.9%
Criminal Justice Partnership Program	4,310	4,310	96,588	4.5%
Rescue Squad Contribution	23,481	23,481	98,650	23.8%
Property Addressing	6,681	6,681	59,751	11.2%
Forestry Services	0	0	65,899	0.0%
Soil & Water Conservation	20,553	20,553	260,257	7.9%
Utilities	11,432	11,432	215,212	5.3%
Planning	36,475	36,475	471,417	7.7%
Code Enforcement Services	14,992	14,992	243,826	6.1%
Cooperative Extension	23,033	23,033	321,326	7.2%
Economic Development	76,142	76,142	505,573	15.1%
Public Health	364,392	369,596	5,797,204	6.4%
Environmental Health	63,165	63,165	889,896	7.1%
H&CC Block Grant	0	0	753,676	0.0%
Medical Services - Autopsies	0	0	46,250	0.0%
Mental Health	235,806	235,806	528,612	44.6%
Rural Transportation Assist Program	0	0	267,294	0.0%
Social Services	1,382,532	1,382,532	19,332,721	7.2%
Juvenile Justice Programs	3,729	3,729	209,672	1.8%
Veterans Services	1,713	1,713	25,209	6.8%
Public Library	226,383	228,351	2,734,186	8.4%
Recreation	85,038	86,237	1,408,091	6.1%
Public Education	1,733,652	1,733,652	21,803,825	8.0%
Debt Service	1,353	1,353	14,976,591	0.0%
Non-Departmental	121,079	121,079	254,000	47.7%
Interfund Transfers	<u>28,651</u>	<u>28,651</u>	<u>508,181</u>	<u>5.6%</u>
Total Expenditures	6,661,541	6,840,791	105,047,232	6.5%
Net Revenues over (under)	(2,270,553)	(2,449,803)		
Expenditures				

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
<u>APPROPRIATIONS DETAIL</u>				
<i>SOCIAL SERVICES</i>				
Staff Operations	819,450	819,450	11,584,245	7.1%
DSS-Smartstart Program	41,839	41,839	492,740	8.5%
Federal & State Programs	520,962	520,962	7,198,736	7.2%
General Assistance	<u>281</u>	<u>281</u>	<u>57,000</u>	<u>0.5%</u>
Total Expenditures	1,382,532	1,382,532	19,332,721	7.2%
<i>EDUCATION</i>				
Schools Current Expense	1,546,833	1,546,833	18,561,999	8.3%
Schools Capital Expense	0	0	1,000,000	0.0%
Blue Ridge Community College	<u>186,819</u>	<u>186,819</u>	<u>2,241,826</u>	<u>8.3%</u>
Total Expenditures	1,733,652	1,733,652	21,803,825	8.0%
<i>DEBT SERVICE</i>				
County Schools	1,255	1,255	9,402,833	0.0%
Blue Ridge Community College	0	0	1,653,247	0.0%
Henderson County	<u>98</u>	<u>98</u>	<u>3,920,511</u>	<u>0.0%</u>
Total Expenditures	1,353	1,353	14,976,591	0.0%
<i>INTERFUND TRANSFERS</i>				
Public Transit Fund	14,332	14,332	171,985	8.3%
Solid Waste Fund	14,319	14,319	171,832	8.3%
Debt Service Fund	<u>0</u>	<u>0</u>	<u>164,364</u>	<u>0.0%</u>
Total Expenditures	28,651	28,651	508,181	5.6%

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>FIRE DISTRICTS FUND</i>				
Revenues:	86,607	86,607	6,620,517	1.3%
Expenditures:	<u>54,532</u>	<u>54,532</u>	6,620,517	0.8%
Net Revenues over (under) Expenditures	32,075	32,075		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	53,447	53,447	641,359	8.3%
Expenditures:	<u>40,642</u>	<u>40,642</u>	641,359	6.3%
Net Revenues over (under) Expenditures	12,805	12,805		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	157,588	157,588	1,036,328	15.2%
Expenditures:	<u>55,904</u>	<u>55,904</u>	1,036,328	5.4%
Net Revenues over (under) Expenditures	101,684	101,684		
<i>CDBG - 2008 SCATTERED SITE HOUSING GRANT FUND (Project to Date)</i>				
Revenues:	0	93,926	400,000	23.5%
Expenditures:	<u>0</u>	<u>93,926</u>	400,000	23.5%
Net Revenues over (under) Expenditures	0	0		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	47,637	47,637	578,156	8.2%
Expenditures:	<u>44,997</u>	<u>44,997</u>	578,156	7.8%
Net Revenues over (under) Expenditures	2,640	2,640		
<i>CDBG - THE WARM COMPANY PROJECT GRANT FUND (Project to Date)</i>				
Revenues:	0	9,320	200,000	4.7%
Expenditures:	<u>0</u>	<u>9,320</u>	200,000	4.7%
Net Revenues over (under) Expenditures	0	0		
<i>MUD CREEK GRANT PROJECT FUND (Project to Date)</i>				
Revenues:	0	25,801	255,681	10.1%
Expenditures:	<u>4,373</u>	<u>25,819</u>	255,681	10.1%
Net Revenues over (under) Expenditures	(4,373)	(18)		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	138,499	138,499	836,286	16.6%
Expenditures:	<u>6,710</u>	<u>6,710</u>	836,286	0.8%
Net Revenues over (under) Expenditures	131,789	131,789		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
<i>CDBG - TALLEY DRIVE PROJECT GRANT FUND (Project to Date)</i>				
Revenues:	0	0	850,000	0.0%
Expenditures:	<u>0</u>	<u>0</u>	850,000	0.0%
Net Revenues over (under) Expenditures	0	0		
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	73,795	73,795	739,893	10.0%
Expenditures:	<u>29,258</u>	<u>29,258</u>	739,893	4.0%
Net Revenues over (under) Expenditures	44,537	44,537		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT</u> <u>TO DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
<u>CAPITAL PROJECT FUNDS</u>				
<i>FORMER HEALTH DEPT. RENOVATION PROJECT (Project to Date)</i>				
Revenues:	84	1,500,599	1,500,000	100.0%
Expenditures:	<u>0</u>	<u>1,260,043</u>	1,500,000	84.0%
Net Revenues over (under)	84	240,556		
Expenditures				
<i>LAW ENFORCEMENT CENTER PROJECT (Project to Date)</i>				
Revenues:	1,058,684	7,392,386	7,388,347	100.1%
Expenditures:	<u>3,440</u>	<u>6,154,764</u>	7,388,347	83.3%
Net Revenues over (under)	1,055,244	1,237,622		
Expenditures				
<i>RECREATION PARKS REPAIRS AND RENOVATIONS (Project to Date)</i>				
Revenues:	210,475	366,724	750,000	48.9%
Expenditures:	<u>210,475</u>	<u>366,724</u>	750,000	48.9%
Net Revenues over (under)	0	0		
Expenditures				
<i>FACILITIES LIGHTING RETROFIT GRANT (ARRA) PROJECT (Project to Date)</i>				
Revenues:	7,176	140,279	183,101	76.6%
Expenditures:	<u>0</u>	<u>150,779</u>	183,101	82.3%
Net Revenues over (under)	7,176	(10,500)		
Expenditures				
<i>TUXEDO MILL DEMOLITION PROJECT (Project to Date)</i>				
Revenues:	0	143,324	143,324	100.0%
Expenditures:	<u>0</u>	<u>143,324</u>	143,324	100.0%
Net Revenues over (under)	0	0		
Expenditures				
<i>NORTH HIGH/APPLE VALLEY MIDDLE CLASSROOM BLDG PROJECT (Project to Date)</i>				
Revenues:	0	7,042,783	7,053,000	99.9%
Expenditures:	<u>0</u>	<u>5,751,894</u>	7,053,000	81.6%
Net Revenues over (under)	0	1,290,889		
Expenditures				
<i>BRCC FACILITIES REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	0	2,014,620	2,000,000	100.7%
Expenditures:	<u>0</u>	<u>1,224,565</u>	2,000,000	61.2%
Net Revenues over (under)	0	790,055		
Expenditures				
<i>UPPER HICKORY NUT GORGE TRAIL - PART F GRANT PROJECT (Project to Date)</i>				
Revenues:	0	0	208,750	0.0%
Expenditures:	<u>0</u>	<u>0</u>	208,750	0.0%
Net Revenues over (under)	0	0		
Expenditures				

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	396,834	396,834	6,251,639	6.3%
Expenditures:	<u>85,828</u>	<u>86,568</u>	6,251,639	1.4%
Net Revenues over (under) Expenditures	311,006	310,266		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	129,853	129,853	1,080,822	12.0%
Expenditures:	<u>8,699</u>	<u>8,699</u>	1,080,822	0.8%
Net Revenues over (under) Expenditures	121,154	121,154		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	6,437	6,437	42,800	15.0%
Expenditures:	<u>8</u>	<u>8</u>	42,800	0.0%
Net Revenues over (under) Expenditures	6,429	6,429		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 7/31/11**

<u>Fund(s)</u>	<u>07/01/11 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>07/31/11 Ending Cash Balance</u>
General	\$38,327,274.83	\$4,349,222.37	(\$7,765,924.95)	\$34,910,572.25
Special Revenue	4,492,857.37	479,432.71	(1,963,261.12)	3,009,028.96
Capital Projects	1,382,746.85	892,742.96	(1,292,042.93)	983,446.88
Enterprise	8,169,669.73	610,594.70	(1,056,416.29)	7,723,848.14
Trust & Agency	<u>530,227.63</u>	<u>170,963.58</u>	<u>(147,066.66)</u>	<u>554,124.55</u>
Subtotal	\$52,902,776.41	\$6,502,956.32	(\$12,224,711.95)	47,181,020.78
Bank Escrow Account Balances - Capital Project Funds:				<u>3,761,849.18</u>
Total cash available at 07/31/11				\$50,942,869.96