

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** October 3, 2011

**SUBJECT:** Financial Report – August 2011  
Cash Balance Report – August 2011

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

**ATTACHMENTS:** Yes

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

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

- Dues/Non-profit Contributions – 1<sup>st</sup> quarter non-profit contribution payments made in July
- Human Resources – large credit balance in "Current Month" due to correction of a quarterly property and liability insurance premium being paid from the incorrect account code in August
- Building Services – encumbrance of new truck budgeted for this department in FY2012
- Rescue Squad – 1<sup>st</sup> quarter non-profit contribution payment made in July
- Property Addressing – former employee's final pay made in July
- Mental Health – Maintenance of Effort (MOE) funding payment made to Western Highlands in July
- Garage – large credit balance due to vehicle fuel costs paid and allocated out to departmental budgets in August

The YTD deficit in the Emergency Telephone System (911) Fund is due the payment of annual debt service (\$106,235.53) on financing for the 911 system upgrade in the month of August.

The YTD deficit in the Immigration and Customs Enforcement (ICE) Fund is due contractor payments made in August for the new ICE vehicle storage building and the purchase of non-expendable supplies. Also, Federal ICE revenues for August will not be received and posted until September.

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.

The YTD deficit in the Solid Waste Landfill Fund is due expenditures made for the Solid Waste Capital Improvements Project. Fund balance of \$1,950,000 was appropriated to pay for project expenditures in FY2012.

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

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

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

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

HENDERSON COUNTY FINANCIAL REPORT  
August 31, 2011

<b>GENERAL FUND</b>	<b>CURRENT</b>	<b>YEAR TO</b>	<b>BUDGET</b>	<b>%USED</b>
<b>REVENUES</b>	<b>MONTH</b>	<b>DATE</b>	<b></b>	<b>FY2011</b>
<b>Total Revenues</b>	<b>6,652,400</b>	<b>11,043,387</b>	<b>105,361,068</b>	<b>10.5%</b>
<b>EXPENDITURES</b>				
Governing Body	21,745	38,361	350,590	10.9%
Dues/Non-Profit Contributions	13,191	89,107	355,581	25.1%
County Manager	16,484	44,940	301,573	14.9%
Administrative Services	49,793	77,954	419,542	18.6%
Human Resources	-88,662	77,994	451,234	17.3%
Elections	32,331	62,971	734,085	8.6%
Finance	53,679	99,245	630,064	15.8%
County Assessor	115,137	221,804	1,689,174	13.1%
Tax Collector	15,388	33,654	222,098	15.2%
Deputy Tax Collector	15,777	30,961	203,222	15.2%
Legal	52,042	99,518	638,003	15.6%
Register of Deeds	70,956	97,477	739,276	13.2%
Central Services	159,882	271,526	2,138,539	12.7%
Garage	1,580	-30,352	304,038	-10.0%
Court Facilities	8,861	9,685	190,000	5.1%
Information Technology	115,433	289,272	1,760,946	16.4%
Sheriff	929,733	1,969,702	12,054,969	16.3%
Detention Center	325,361	611,746	4,132,300	14.8%
Emergency Management	12,943	25,652	198,355	12.9%
Fire Services	14,459	27,333	370,190	7.4%
Building Services	60,975	152,995	792,746	19.3%
Wellness Clinic	34,527	53,070	376,544	14.1%
Emergency Medical Services	286,466	571,178	3,893,331	14.7%
Animal Services	33,787	58,910	508,475	11.6%
Criminal Justice Partnership Program	8,548	12,858	96,588	13.3%
Rescue Squad Contribution	1,552	25,032	98,650	25.4%
Property Addressing	4,346	11,028	59,751	18.5%
Forestry Services	2,176	2,176	65,899	3.3%
Soil & Water Conservation	20,676	41,229	260,257	15.8%
Utilities	14,511	25,943	215,212	12.1%
Planning	39,497	75,736	471,417	16.1%
Code Enforcement Services	20,153	35,380	243,826	14.5%
Cooperative Extension	21,594	44,627	321,326	13.9%
Economic Development	8,937	85,079	505,573	16.8%
Public Health	396,435	780,904	5,797,204	13.5%
Environmental Health	64,930	128,095	889,896	14.4%
H&CC Block Grant	77,190	77,190	753,676	10.2%
Medical Services - Autopsies	1,700	1,700	46,250	3.7%
Mental Health	0	235,806	528,612	44.6%
Rural Transportation Assist Program	18,324	18,324	267,294	6.9%
Social Services	1,483,859	2,869,686	19,332,721	14.8%
Juvenile Justice Programs	3,859	7,588	209,672	3.6%
Veterans Services	1,961	3,674	25,209	14.6%
Public Library	206,072	433,886	2,766,472	15.7%
Recreation	91,102	176,140	1,408,091	12.5%
Public Education	1,733,652	3,467,303	21,803,825	15.9%
Debt Service	17,211	18,564	14,976,591	0.1%
Non-Departmental	0	0	254,000	0.0%
Interfund Transfers	<u>28,651</u>	<u>57,303</u>	<u>508,181</u>	<u>11.3%</u>
<b>Total Expenditures</b>	<b>6,618,804</b>	<b>13,619,954</b>	<b>105,361,068</b>	<b>12.9%</b>
<b>Net Revenues over (under)</b>	<b>33,596</b>	<b>(2,576,567)</b>		
<b>Expenditures</b>				

<u>APPROPRIATIONS DETAIL</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2011</u>
<b><i>SOCIAL SERVICES</i></b>				
Staff Operations	860,062	1,682,806	11,584,245	14.5%
DSS-Smartstart Program	40,629	82,468	492,740	16.7%
Federal & State Programs	579,627	1,100,589	7,198,736	15.3%
General Assistance	<u>3,541</u>	<u>3,823</u>	<u>57,000</u>	<u>6.7%</u>
<b>Total Expenditures</b>	<b>1,483,859</b>	<b>2,869,686</b>	<b>19,332,721</b>	<b>14.8%</b>
<b><i>EDUCATION</i></b>				
Schools Current Expense	1,546,833	3,093,666	18,561,999	16.7%
Schools Capital Expense	0	0	1,000,000	0.0%
Blue Ridge Community College	<u>186,819</u>	<u>373,637</u>	<u>2,241,826</u>	<u>16.7%</u>
<b>Total Expenditures</b>	<b>1,733,652</b>	<b>3,467,303</b>	<b>21,803,825</b>	<b>15.9%</b>
<b><i>DEBT SERVICE</i></b>				
County Schools	574	1,829	9,402,833	0.0%
Blue Ridge Community College	0	0	1,653,247	0.0%
Henderson County	<u>16,637</u>	<u>16,735</u>	<u>3,920,511</u>	<u>0.4%</u>
<b>Total Expenditures</b>	<b>17,211</b>	<b>18,564</b>	<b>14,976,591</b>	<b>0.1%</b>
<b><i>INTERFUND TRANSFERS</i></b>				
Public Transit Fund	14,332	28,664	171,985	16.7%
Solid Waste Fund	14,319	28,639	171,832	16.7%
Debt Service Fund	<u>0</u>	<u>0</u>	<u>164,364</u>	<u>0.0%</u>
<b>Total Expenditures</b>	<b>28,651</b>	<b>57,303</b>	<b>508,181</b>	<b>11.3%</b>

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>				
<b><i>FIRE DISTRICTS FUND</i></b>				
Revenues:	411,265	497,873	6,620,517	7.5%
Expenditures:	<u>11,045</u>	<u>65,577</u>	6,620,517	1.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>400,220</b>	<b>432,296</b>		
<b><i>REVALUATION RESERVE FUND</i></b>				
Revenues:	53,459	107,001	641,359	16.7%
Expenditures:	<u>45,543</u>	<u>86,185</u>	641,359	13.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>7,916</b>	<b>20,816</b>		
<b><i>TRAVEL &amp; TOURISM FUND</i></b>				
Revenues:	119,234	276,822	1,036,328	26.7%
Expenditures:	<u>105,646</u>	<u>161,551</u>	1,036,328	15.6%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>13,588</b>	<b>115,271</b>		
<b><i>CDBG - 2008 SCATTERED SITE HOUSING GRANT FUND (Project to Date)</i></b>				
Revenues:	0	93,926	400,000	23.5%
Expenditures:	<u>0</u>	<u>93,926</u>	400,000	23.5%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>0</b>	<b>0</b>		
<b><i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i></b>				
Revenues:	379	48,015	578,156	8.3%
Expenditures:	<u>134,763</u>	<u>179,760</u>	578,156	31.1%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(134,384)</b>	<b>(131,745)</b>		
<b><i>CDBG - THE WARM COMPANY PROJECT GRANT FUND (Project to Date)</i></b>				
Revenues:	0	9,320	200,000	4.7%
Expenditures:	<u>0</u>	<u>9,320</u>	200,000	4.7%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>0</b>	<b>0</b>		
<b><i>MUD CREEK GRANT PROJECT FUND (Project to Date)</i></b>				
Revenues:	0	25,801	255,681	10.1%
Expenditures:	<u>5,013</u>	<u>30,832</u>	255,681	12.1%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(5,013)</b>	<b>(5,031)</b>		
<b><i>PUBLIC TRANSIT FUND</i></b>				
Revenues:	0	138,499	836,286	16.6%
Expenditures:	<u>4,218</u>	<u>10,929</u>	836,286	1.3%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(4,218)</b>	<b>127,570</b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
<b><i>CDBG - TALLEY DRIVE PROJECT GRANT FUND (Project to Date)</i></b>				
Revenues:	0	0	850,000	0.0%
Expenditures:	<u>0</u>	<u>0</u>	850,000	0.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>0</b>	<b>0</b>		
<b><i>IMMIGRATION &amp; CUSTOMS ENFORCEMENT (ICE) FUND</i></b>				
Revenues:	0	73,795	739,893	10.0%
Expenditures:	<u>84,676</u>	<u>113,934</u>	739,893	15.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(84,676)</b>	<b>(40,139)</b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT</u> <u>TO DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
<b><u>CAPITAL PROJECT FUNDS</u></b>				
<b><i>FORMER HEALTH DEPT. RENOVATION PROJECT (Project to Date)</i></b>				
Revenues:	21	1,651,786	1,500,000	110.1%
Expenditures:	<u>98,157</u>	<u>1,330,144</u>	1,500,000	88.7%
<b>Net Revenues over (under) Expenditures</b>	<b>(98,136)</b>	<b>321,642</b>		
<b><i>LAW ENFORCEMENT CENTER PROJECT (Project to Date)</i></b>				
Revenues:	86	7,395,472	7,388,347	100.1%
Expenditures:	<u>601,149</u>	<u>6,755,913</u>	7,388,347	91.4%
<b>Net Revenues over (under) Expenditures</b>	<b>(601,063)</b>	<b>639,559</b>		
<b><i>RECREATION PARKS REPAIRS AND RENOVATIONS (Project to Date)</i></b>				
Revenues:	1,836	368,560	750,000	49.1%
Expenditures:	<u>1,836</u>	<u>368,560</u>	750,000	49.1%
<b>Net Revenues over (under) Expenditures</b>	<b>0</b>	<b>0</b>		
<b><i>FACILITIES LIGHTING RETROFIT GRANT (ARRA) PROJECT (Project to Date)</i></b>				
Revenues:	822	141,101	183,101	77.1%
Expenditures:	<u>399</u>	<u>174,669</u>	183,101	95.4%
<b>Net Revenues over (under) Expenditures</b>	<b>423</b>	<b>(33,568)</b>		
<b><i>NORTH HIGH/APPLE VALLEY MIDDLE CLASSROOM BLDG PROJECT (Project to Date)</i></b>				
Revenues:	111	7,042,894	7,053,000	99.9%
Expenditures:	<u>455,187</u>	<u>6,207,081</u>	7,053,000	88.0%
<b>Net Revenues over (under) Expenditures</b>	<b>(455,076)</b>	<b>835,813</b>		
<b><i>BRCC FACILITIES REPAIRS AND RENOVATIONS (Projects to Date)</i></b>				
Revenues:	33	2,014,653	2,000,000	100.7%
Expenditures:	<u>106,331</u>	<u>1,330,896</u>	2,000,000	66.5%
<b>Net Revenues over (under) Expenditures</b>	<b>(106,298)</b>	<b>683,757</b>		
<b><i>UPPER HICKORY NUT GORGE TRAIL - PART F GRANT PROJECT (Project to Date)</i></b>				
Revenues:	0	0	208,750	0.0%
Expenditures:	<u>0</u>	<u>0</u>	208,750	0.0%
<b>Net Revenues over (under) Expenditures</b>	<b>0</b>	<b>0</b>		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2011</u>
<b><u>ENTERPRISE FUNDS</u></b>				
<b><i>SOLID WASTE LANDFILL FUND</i></b>				
Revenues:	134,026	530,860	6,251,639	8.5%
Expenditures:	<u>1,164,040</u>	<u>1,257,509</u>	6,251,639	20.1%
<b>Net Revenues over (under) Expenditures</b>	<b>(1,030,014)</b>	<b>(726,649)</b>		
<b><i>CANE CREEK W&amp;S DISTRICT FUND</i></b>				
Revenues:	88,817	218,670	1,080,822	20.2%
Expenditures:	<u>110,600</u>	<u>120,160</u>	1,080,822	11.1%
<b>Net Revenues over (under) Expenditures</b>	<b>(21,783)</b>	<b>98,510</b>		
<b><i>JUSTICE ACADEMY SEWER FUND</i></b>				
Revenues:	3,604	10,040	42,800	23.5%
Expenditures:	<u>2,352</u>	<u>2,360</u>	42,800	5.5%
<b>Net Revenues over (under) Expenditures</b>	<b>1,252</b>	<b>7,680</b>		

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 8/31/11**

<u>Fund(s)</u>	<u>08/01/11 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>08/31/11 Ending Cash Balance</u>
General	\$33,578,710.41	\$8,821,399.13	(\$7,965,587.61)	\$34,434,521.93
Special Revenue	5,839,719.42	957,371.14	(1,829,550.51)	4,967,540.05
Capital Projects	265,583.67	855,535.46	(883,977.38)	237,141.75
Enterprise	8,881,193.70	653,614.89	(622,299.90)	8,912,508.69
Trust & Agency	<u>480,750.87</u>	<u>150,947.40</u>	<u>(144,195.61)</u>	<u>487,502.66</u>
Subtotal	\$49,045,958.07	\$11,438,868.02	(\$11,445,611.01)	49,039,215.08
Bank Escrow Account Balances - Capital Project Funds:				<u>2,023,666.71</u>
<b>Total cash available at 08/31/11</b>				<b>\$51,062,881.79</b>