

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** November 7, 2011

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

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

**ATTACHMENTS:** Yes

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

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

- Administrative Services – (3) payrolls in September and a former employee's final pay
- Information Technology – the purchase of budgeted software technology during September
- Building Services – an encumbrance for a new truck budgeted for this department in FY2012
- Property Addressing – (3) payrolls in September and a former employee's final pay
- Mental Health – Maintenance of Effort (MOE) funding payment made to Western Highlands in during the 1<sup>st</sup> quarter

The YTD deficit in the Capital Reserve Fund is the balance remaining from the original \$750,000 approved and allocated by the Board for Recreation Park Projects from fund balance in this Fund.

The YTD deficit in the Emergency Telephone System (911) Fund is due to the payment of annual debt service (\$106,235.53) on financing for the 911 system upgrade during the 1<sup>st</sup> quarter.

The YTD deficit in the Immigration and Customs Enforcement (ICE) Fund is due to contractor payments made in for the new ICE vehicle storage building and the purchase of equipment capital outlay. Also, Federal ICE revenues for September will not be received and posted until November.

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 to expenditures made for the Solid Waste Capital Improvements Project during the 1<sup>st</sup> quarter. 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 September 2011 Financial Reports as presented.

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

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

HENDERSON COUNTY FINANCIAL REPORT  
September 30, 2011

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
<b>GENERAL FUND</b>				
<b>REVENUES</b>				
<b>Total Revenues</b>	<b>8,758,355</b>	<b>19,801,742</b>	<b>105,594,004</b>	<b>18.8%</b>
<b>EXPENDITURES</b>				
Governing Body	42,624	80,985	354,590	22.8%
Dues/Non-Profit Contributions	6,865	95,972	372,414	25.8%
County Manager	23,942	68,882	301,573	22.8%
Administrative Services	61,684	139,638	419,542	33.3%
Human Resources	46,033	124,027	451,234	27.5%
Elections	44,746	107,717	734,085	14.7%
Finance	77,770	175,239	630,064	27.8%
County Assessor	135,753	357,557	1,689,174	21.2%
Tax Collector	24,164	57,818	222,098	26.0%
Deputy Tax Collector	21,337	52,298	203,222	25.7%
Legal	63,803	163,321	638,003	25.6%
Register of Deeds	52,245	160,533	761,933	21.1%
Central Services	212,375	532,934	2,149,139	24.8%
Garage	68,492	38,140	304,038	12.5%
Court Facilities	8,756	18,441	190,000	9.7%
Information Technology	140,983	515,702	1,760,946	29.3%
Sheriff	1,258,296	3,161,541	12,061,565	26.2%
Detention Center	427,751	1,039,497	4,132,300	25.2%
Emergency Management	25,536	51,188	214,355	23.9%
Fire Services	18,685	46,549	370,190	12.6%
Building Services	73,643	226,638	792,746	28.6%
Wellness Clinic	44,300	97,369	376,544	25.9%
Emergency Medical Services	432,959	1,004,137	3,893,331	25.8%
Animal Services	41,282	105,690	508,475	20.8%
Criminal Justice Partnership Program	10,431	23,289	96,588	24.1%
Rescue Squad Contribution	1,629	26,661	98,650	27.0%
Property Addressing	6,694	17,722	59,751	29.7%
Forestry Services	0	2,176	65,899	3.3%
Soil & Water Conservation	47,200	88,428	356,257	24.8%
Utilities	23,827	49,770	215,212	23.1%
Planning	45,379	121,116	471,417	25.7%
Code Enforcement Services	23,536	58,916	243,826	24.2%
Cooperative Extension	20,977	65,604	321,326	20.4%
Economic Development	14,736	99,815	505,573	19.7%
Public Health	563,768	1,338,431	5,857,454	22.9%
Environmental Health	104,231	232,326	889,896	26.1%
H&CC Block Grant	46,895	124,085	753,676	16.5%
Medical Services - Autopsies	3,000	4,700	46,250	10.2%
Mental Health	0	235,806	528,612	44.6%
Rural Transportation Assist Program	23,747	42,072	267,294	15.7%
Social Services	1,812,928	4,683,738	19,332,721	24.2%
Juvenile Justice Programs	29,492	37,080	209,672	17.7%
Veterans Services	2,934	6,608	25,209	26.2%
Public Library	262,484	697,757	2,766,472	25.2%
Recreation	96,160	272,300	1,408,091	19.3%
Public Education	1,733,652	5,200,956	21,803,825	23.9%
Debt Service	1,416,854	1,435,418	14,976,591	9.6%
Non-Departmental	0	0	254,000	0.0%
Interfund Transfers	<u>28,651</u>	<u>85,954</u>	<u>508,181</u>	<u>16.9%</u>
<b>Total Expenditures</b>	<b>9,673,229</b>	<b>23,372,541</b>	<b>105,594,004</b>	<b>22.1%</b>
<b>Net Revenues over (under)</b>	<b>(914,874)</b>	<b>(3,570,799)</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	1,222,784	2,906,715	11,584,245	25.1%
DSS-Smartstart Program	37,774	120,241	492,740	24.4%
Federal & State Programs	549,898	1,650,487	7,198,736	22.9%
General Assistance	2,472	6,295	57,000	11.0%
<b>Total Expenditures</b>	<b>1,812,928</b>	<b>4,683,738</b>	<b>19,332,721</b>	<b>24.2%</b>
<b><i>EDUCATION</i></b>				
Schools Current Expense	1,546,833	4,640,500	18,561,999	25.0%
Schools Capital Expense	0	0	1,000,000	0.0%
Blue Ridge Community College	186,819	560,456	2,241,826	25.0%
<b>Total Expenditures</b>	<b>1,733,652</b>	<b>5,200,956</b>	<b>21,803,825</b>	<b>23.9%</b>
<b><i>DEBT SERVICE</i></b>				
County Schools	1,416,854	1,418,683	9,402,833	15.1%
Blue Ridge Community College	0	0	1,653,247	0.0%
Henderson County	0	16,735	3,920,511	0.4%
<b>Total Expenditures</b>	<b>1,416,854</b>	<b>1,435,418</b>	<b>14,976,591</b>	<b>9.6%</b>
<b><i>INTERFUND TRANSFERS</i></b>				
Public Transit Fund	14,332	42,996	171,985	25.0%
Solid Waste Fund	14,319	42,958	171,832	25.0%
Debt Service Fund	0	0	164,364	0.0%
<b>Total Expenditures</b>	<b>28,651</b>	<b>85,954</b>	<b>508,181</b>	<b>16.9%</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>CAPITAL RESERVE FUND</i></b>				
Revenues:	0	0	593,751	0.0%
Expenditures:	<u>319,433</u>	<u>479,908</u>	593,751	80.8%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(319,433)</b>	<b>(479,908)</b>		
<b><i>FIRE DISTRICTS FUND</i></b>				
Revenues:	701,194	1,199,066	6,620,517	18.1%
Expenditures:	<u>36,963</u>	<u>102,540</u>	6,620,517	1.5%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>664,231</b>	<b>1,096,526</b>		
<b><i>REVALUATION RESERVE FUND</i></b>				
Revenues:	160,340	160,448	641,359	25.0%
Expenditures:	<u>70,103</u>	<u>156,288</u>	641,359	24.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>90,237</b>	<b>4,160</b>		
<b><i>TRAVEL &amp; TOURISM FUND</i></b>				
Revenues:	119,852	396,673	1,036,328	38.3%
Expenditures:	<u>94,068</u>	<u>259,618</u>	1,036,328	25.1%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>25,784</b>	<b>137,055</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:	44,073	92,088	578,156	15.9%
Expenditures:	<u>30,887</u>	<u>210,647</u>	578,156	36.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>13,186</b>	<b>(118,559)</b>		
<b><i>CDBG - THE WARM COMPANY PROJECT GRANT FUND (Project to Date)</i></b>				
Revenues:	77,613	86,933	200,000	43.5%
Expenditures:	<u>77,613</u>	<u>86,933</u>	200,000	43.5%
<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>4,357</u>	<u>35,189</u>	255,681	13.8%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(4,357)</b>	<b>(9,388)</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>PUBLIC TRANSIT FUND</i></b>				
Revenues:	25,599	230,249	836,286	27.5%
Expenditures:	<u>100,210</u>	<u>111,139</u>	836,286	13.3%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(74,611)</b>	<b>119,110</b>		
<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:	80,273	82,053	907,420	9.0%
Expenditures:	<u>109,282</u>	<u>223,216</u>	907,420	24.6%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(29,009)</b>	<b>(141,163)</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:	13	1,651,799	1,596,000	103.5%
Expenditures:	<u>40,667</u>	<u>1,370,811</u>	1,596,000	85.9%
<b>Net Revenues over (under) Expenditures</b>	<b>(40,654)</b>	<b>280,988</b>		
<b><i>LAW ENFORCEMENT CENTER PROJECT (Project to Date)</i></b>				
Revenues:	50	7,395,522	7,388,347	100.1%
Expenditures:	<u>454,145</u>	<u>7,210,058</u>	7,388,347	97.6%
<b>Net Revenues over (under) Expenditures</b>	<b>(454,095)</b>	<b>185,464</b>		
<b><i>RECREATION PARKS REPAIRS AND RENOVATIONS (Project to Date)</i></b>				
Revenues:	319,433	686,157	750,000	91.5%
Expenditures:	<u>319,433</u>	<u>636,157</u>	750,000	84.8%
<b>Net Revenues over (under) Expenditures</b>	<b>0</b>	<b>50,000</b>		
<b><i>FACILITIES LIGHTING RETROFIT GRANT (ARRA) PROJECT (Project to Date)</i></b>				
Revenues:	344	141,446	183,101	77.3%
Expenditures:	<u>0</u>	<u>143,981</u>	183,101	78.6%
<b>Net Revenues over (under) Expenditures</b>	<b>344</b>	<b>(2,535)</b>		
<b><i>NORTH HIGH/APPLE VALLEY MIDDLE CLASSROOM BLDG PROJECT (Project to Date)</i></b>				
Revenues:	41	7,186,469	7,053,000	101.9%
Expenditures:	<u>74,051</u>	<u>6,708,586</u>	7,053,000	95.1%
<b>Net Revenues over (under) Expenditures</b>	<b>(74,010)</b>	<b>477,883</b>		
<b><i>BRCC FACILITIES REPAIRS AND RENOVATIONS (Projects to Date)</i></b>				
Revenues:	12	2,014,665	2,000,000	100.7%
Expenditures:	<u>192,556</u>	<u>1,523,452</u>	2,000,000	76.2%
<b>Net Revenues over (under) Expenditures</b>	<b>(192,544)</b>	<b>491,213</b>		
<b><i>UPPER HICKORY NUT GORGE TRAIL - PARTF 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</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
<b><u>ENTERPRISE FUNDS</u></b>				
<b><i>SOLID WASTE LANDFILL FUND</i></b>				
Revenues:	368,742	899,602	6,251,639	14.4%
Expenditures:	<u>759,049</u>	<u>2,089,355</u>	6,251,639	33.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(390,307)</b>	<b>(1,189,753)</b>		
<b><i>CANE CREEK W&amp;S DISTRICT FUND</i></b>				
Revenues:	152,345	371,014	1,080,822	34.3%
Expenditures:	<u>12,515</u>	<u>131,815</u>	1,080,822	12.2%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>139,830</b>	<b>239,199</b>		
<b><i>JUSTICE ACADEMY SEWER FUND</i></b>				
Revenues:	4,250	14,290	42,800	33.4%
Expenditures:	<u>1,535</u>	<u>3,895</u>	42,800	9.1%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>2,715</b>	<b>10,395</b>		

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 9/30/11**

<u>Fund(s)</u>	<u>09/01/11 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>09/30/11 Ending Cash Balance</u>
General	\$34,434,521.93	\$8,834,266.61	(\$9,902,296.51)	\$33,366,492.03
Special Revenue	4,967,540.05	964,605.13	(313,141.67)	5,619,003.51
Capital Projects	237,141.75	8,000.00	(962,435.23)	(717,293.48)
Enterprise	8,912,508.69	576,682.66	(604,068.59)	8,885,122.76
Trust & Agency	<u>487,502.66</u>	<u>157,858.59</u>	<u>(176,147.20)</u>	<u>469,214.05</u>
Subtotal	\$49,039,215.08	\$10,541,412.99	(\$11,958,089.20)	47,622,538.87
Bank Escrow Account Balances - Capital Project Funds:				<u>1,509,324.11</u>
<b>Total cash available at 09/30/11</b>				<b>\$49,131,862.98</b>