

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: December 5, 2011

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

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

- Dues/Non-profit Contributions – 2nd quarter non-profit contribution payment to outside agencies
- Administrative Services – payout of former employee's final pay during 1st quarter
- Emergency Management – payment for contracted services
- Rescue Squad – 2nd quarter non-profit contribution payment
- Property Addressing – payout of former employee's final pay during 1st quarter
- Mental Health – Maintenance of Effort (MOE) funding payment made to Western Highlands in during the 1st 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 1st 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 October will not be received and posted until December.

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. 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 October 2011 Financial Reports as presented.

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT
October 31, 2011

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2012</u>
GENERAL FUND				
REVENUES				
Total Revenues	10,378,490	30,180,232	105,789,883	28.5%
EXPENDITURES				
Governing Body	33,000	113,984	354,590	32.1%
Dues/Non-Profit Contributions	73,596	169,568	372,414	45.5%
County Manager	17,024	85,906	301,573	28.5%
Administrative Services	26,978	166,616	419,542	39.7%
Human Resources	32,770	156,797	451,234	34.7%
Elections	33,027	140,743	734,085	19.2%
Finance	42,618	217,858	630,064	34.6%
County Assessor	124,519	482,076	1,689,174	28.5%
Tax Collector	21,873	79,691	222,098	35.9%
Deputy Tax Collector	15,557	67,855	203,222	33.4%
Legal	39,353	202,673	638,003	31.8%
Register of Deeds	33,925	191,383	761,933	25.1%
Central Services	222,971	721,474	2,150,939	33.5%
Garage	23,698	61,838	304,038	20.3%
Court Facilities	10,934	29,374	190,000	15.5%
Information Technology	106,824	621,488	1,845,946	33.7%
Sheriff	883,596	4,025,557	12,172,447	33.1%
Detention Center	278,919	1,318,415	4,132,300	31.9%
Emergency Management	32,009	83,196	214,352	38.8%
Fire Services	59,998	106,547	370,190	28.8%
Building Services	67,554	275,398	792,746	34.7%
Wellness Clinic	29,254	126,623	376,544	33.6%
Emergency Medical Services	278,022	1,294,159	3,893,331	33.2%
Animal Services	38,195	138,387	508,475	27.2%
Criminal Justice Partnership Program	8,911	32,200	96,588	33.3%
Rescue Squad Contribution	23,766	50,428	98,650	51.1%
Property Addressing	3,793	21,515	59,751	36.0%
Forestry Services	3,381	5,558	65,899	8.4%
Soil & Water Conservation	18,470	106,898	356,257	30.0%
Utilities	14,517	64,287	215,212	29.9%
Planning	33,924	155,040	471,417	32.9%
Code Enforcement Services	15,988	74,904	243,826	30.7%
Cooperative Extension	26,568	92,172	321,326	28.7%
Economic Development	71,322	171,137	505,573	33.9%
Public Health	390,396	1,732,185	5,857,454	29.6%
Environmental Health	62,449	294,774	889,896	33.1%
H&CC Block Grant	128,974	253,059	753,676	33.6%
Medical Services - Autopsies	4,700	9,400	46,250	20.3%
Mental Health	0	235,806	528,612	44.6%
Rural Transportation Assist Program	17,436	59,508	267,294	22.3%
Social Services	1,439,294	6,124,390	19,332,721	31.7%
Juvenile Justice Programs	4,800	41,881	209,672	20.0%
Veterans Services	1,859	8,468	25,209	33.6%
Public Library	240,133	936,503	2,764,672	33.9%
Recreation	85,246	358,298	1,408,091	25.4%
Public Education	1,923,481	7,124,437	21,803,825	32.7%
Debt Service	1,486	1,436,904	14,976,591	9.6%
Non-Departmental	0	0	254,000	0.0%
Interfund Transfers	28,651	114,605	508,181	22.6%
Total Expenditures	7,075,759	30,381,963	105,789,883	28.7%
Net Revenues over (under) Expenditures	3,302,731	(201,731)		

<u>APPROPRIATIONS DETAIL</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2012</u>
<i>SOCIAL SERVICES</i>				
Staff Operations	806,628	3,714,701	11,584,245	32.1%
DSS-Smartstart Program	39,117	159,358	492,740	32.3%
Federal & State Programs	589,373	2,239,860	7,198,736	31.1%
General Assistance	4,176	10,471	57,000	18.4%
Total Expenditures	1,439,294	6,124,390	19,332,721	31.7%
<i>EDUCATION</i>				
Schools Current Expense	1,546,833	6,187,333	18,561,999	33.3%
Schools Capital Expense	3,010	3,010	1,000,000	0.3%
Blue Ridge Community College	373,638	934,094	2,241,826	41.7%
Total Expenditures	1,923,481	7,124,437	21,803,825	32.7%
<i>DEBT SERVICE</i>				
County Schools	743	1,419,426	9,402,833	15.1%
Blue Ridge Community College	0	0	1,653,247	0.0%
Henderson County	743	17,478	3,920,511	0.4%
Total Expenditures	1,486	1,436,904	14,976,591	9.6%
<i>INTERFUND TRANSFERS</i>				
Public Transit Fund	14,332	57,328	171,985	33.3%
Solid Waste Fund	14,319	57,277	171,832	33.3%
Debt Service Fund	0	0	164,364	0.0%
Total Expenditures	28,651	114,605	508,181	22.6%

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2012</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>CAPITAL RESERVE FUND</i>				
Revenues:	0	0	593,751	0.0%
Expenditures:	<u>9,714</u>	<u>489,622</u>	593,751	82.5%
Net Revenues over (under) Expenditures	(9,714)	(489,622)		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	824,160	2,023,226	6,620,517	30.6%
Expenditures:	<u>151,585</u>	<u>254,125</u>	6,620,517	3.8%
Net Revenues over (under) Expenditures	672,575	1,769,101		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	53,563	214,011	641,359	33.4%
Expenditures:	<u>40,615</u>	<u>196,903</u>	641,359	30.7%
Net Revenues over (under) Expenditures	12,948	17,108		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	158,140	554,814	1,036,328	53.5%
Expenditures:	<u>84,125</u>	<u>343,744</u>	1,036,328	33.2%
Net Revenues over (under) Expenditures	74,015	211,070		
<i>CDBG - 2008 SCATTERED SITE HOUSING GRANT FUND (Project to Date)</i>				
Revenues:	39,659	340,408	400,000	85.1%
Expenditures:	<u>39,659</u>	<u>340,408</u>	400,000	85.1%
Net Revenues over (under) Expenditures	0	0		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	40,830	132,918	578,156	23.0%
Expenditures:	<u>23,211</u>	<u>233,858</u>	578,156	40.4%
Net Revenues over (under) Expenditures	17,619	(100,940)		
<i>CDBG - THE WARM COMPANY PROJECT GRANT FUND (Project to Date)</i>				
Revenues:	9,503	96,436	200,000	48.2%
Expenditures:	<u>9,503</u>	<u>96,436</u>	200,000	48.2%
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>4,357</u>	<u>39,546</u>	255,681	15.5%
Net Revenues over (under) Expenditures	(4,357)	(13,745)		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2012</u>
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	107,767	171,533	836,286	20.5%
Expenditures:	<u>55,619</u>	<u>166,758</u>	836,286	19.9%
Net Revenues over (under) Expenditures	52,148	4,775		
<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:	90,822	172,875	907,420	19.1%
Expenditures:	<u>194,297</u>	<u>457,616</u>	907,420	50.4%
Net Revenues over (under) Expenditures	(103,475)	(284,741)		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT</u> <u>TO DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2012</u>
<u>CAPITAL PROJECT FUNDS</u>				
<i>FORMER HEALTH DEPT. RENOVATION PROJECT (Project to Date)</i>				
Revenues:	3	1,651,802	1,596,000	103.5%
Expenditures:	<u>169,421</u>	<u>1,540,232</u>	1,596,000	96.5%
Net Revenues over (under) Expenditures	(169,418)	111,570		
<i>LAW ENFORCEMENT CENTER PROJECT (Project to Date)</i>				
Revenues:	11	7,395,533	7,388,347	100.1%
Expenditures:	<u>139,498</u>	<u>7,349,556</u>	7,388,347	99.5%
Net Revenues over (under) Expenditures	(139,487)	45,977		
<i>RECREATION PARKS REPAIRS AND RENOVATIONS (Project to Date)</i>				
Revenues:	9,714	695,871	750,000	92.8%
Expenditures:	<u>9,714</u>	<u>645,871</u>	750,000	86.1%
Net Revenues over (under) Expenditures	0	50,000		
<i>FACILITIES LIGHTING RETROFIT GRANT (ARRA) PROJECT (Project to Date)</i>				
Revenues:	0	141,446	183,101	77.3%
Expenditures:	<u>23,491</u>	<u>164,937</u>	183,101	90.1%
Net Revenues over (under) Expenditures	(23,491)	(23,491)		
<i>NORTH HIGH/APPLE VALLEY MIDDLE CLASSROOM BLDG PROJECT (Project to Date)</i>				
Revenues:	23	7,186,492	7,053,000	101.9%
Expenditures:	<u>21,453</u>	<u>6,730,039</u>	7,053,000	95.4%
Net Revenues over (under) Expenditures	(21,430)	456,453		
<i>BRCC FACILITIES REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	7	2,014,672	2,000,000	100.7%
Expenditures:	<u>63,124</u>	<u>1,586,576</u>	2,000,000	79.3%
Net Revenues over (under) Expenditures	(63,117)	428,096		
<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) Expenditures	0	0		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2012</u>
<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	379,736	1,279,339	6,251,639	20.5%
Expenditures:	<u>502,566</u>	<u>2,511,482</u>	6,251,639	40.2%
Net Revenues over (under) Expenditures	(122,830)	(1,232,143)		
 <i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	100,716	471,731	1,080,822	43.6%
Expenditures:	<u>22,285</u>	<u>154,100</u>	1,080,822	14.3%
Net Revenues over (under) Expenditures	78,431	317,631		
 <i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	4,496	18,786	42,800	43.9%
Expenditures:	<u>2,887</u>	<u>6,782</u>	42,800	15.8%
Net Revenues over (under) Expenditures	1,609	12,004		

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

<u>Fund(s)</u>	<u>10/01/11 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>10/31/11 Ending Cash Balance</u>
General	\$33,366,492.03	\$11,383,419.17	(\$9,324,946.34)	\$35,424,964.86
Special Revenue	5,619,003.51	1,145,416.08	(647,349.84)	6,117,069.75
Capital Projects	(717,293.48)	1,058,201.22	(658,359.87)	(317,452.13)
Enterprise	8,885,122.76	571,040.76	(594,370.84)	8,861,792.68
Trust & Agency	<u>469,214.05</u>	<u>142,857.80</u>	<u>(145,321.42)</u>	<u>466,750.43</u>
Subtotal	\$47,622,538.87	\$14,300,935.03	(\$11,370,348.31)	50,553,125.59
Bank Escrow Account Balances - Capital Project Funds:				<u>1,509,368.29</u>
Total cash available at 10/31/11				\$52,062,493.88