

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** January 3, 2012

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

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

**ATTACHMENTS:** Yes

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

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

- Dues/Non-profit Contributions – 2<sup>nd</sup> quarter non-profit contribution payment to outside agencies
- Administrative Services – payout of former employee's final pay during the 1<sup>st</sup> quarter
- Rescue Squad – 2<sup>nd</sup> quarter non-profit contribution payment
- Mental Health – Maintenance of Effort (MOE) funding payment made to Western Highlands in during the 1<sup>st</sup> quarter
- Debt Service – payment of County, Public Schools and Community College debt service payments due in November

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 project expenditures for the new ICE vehicle storage building, new vehicles and the purchase of equipment. Most of these expenditures have been covered through the appropriation of fund balance available in the ICE Fund. Also, Federal ICE revenues for November will not be received and posted until January 2012.

The YTD deficit in the CDBG – Warm Company Project Fund, the CDBG – Talley Drive Project Fund, 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 Improvement Projects that are being financed from the appropriation of \$1,950,000 in fund balance and a \$2 million bank loan financing that was closed on December 9, 2011.

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

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

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

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

HENDERSON COUNTY FINANCIAL REPORT  
November 30, 2011

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2012</u>
<b>GENERAL FUND</b>				
REVENUES				
<b>Total Revenues</b>	<b>16,487,652</b>	<b>47,027,885</b>	<b>106,217,847</b>	<b>44.3%</b>
EXPENDITURES				
Governing Body	29,691	143,675	354,590	40.5%
Dues/Non-Profit Contributions	0	169,568	372,414	45.5%
County Manager	15,988	101,894	301,573	33.8%
Administrative Services	26,320	192,936	419,542	46.0%
Human Resources	32,293	189,091	451,234	41.9%
Elections	43,777	184,520	734,085	25.1%
Finance	39,594	257,452	630,064	40.9%
County Assessor	113,175	595,251	1,689,174	35.2%
Tax Collector	14,889	94,580	222,098	42.6%
Deputy Tax Collector	13,780	81,636	203,222	40.2%
Legal	40,401	243,075	638,003	38.1%
Register of Deeds	29,725	221,108	766,996	28.8%
Central Services	149,591	878,141	2,150,939	40.8%
Garage	-7,988	53,850	304,038	17.7%
Court Facilities	10,220	39,595	190,000	20.8%
Information Technology	64,380	713,998	1,845,946	38.7%
Sheriff	861,040	5,105,176	12,172,447	41.9%
Detention Center	311,098	1,629,513	4,132,300	39.4%
Emergency Management	12,598	95,794	275,352	34.8%
Fire Services	13,255	119,802	370,190	32.4%
Building Services	46,362	321,759	792,746	40.6%
Wellness Clinic	31,168	157,791	376,544	41.9%
Emergency Medical Services	279,046	1,572,005	3,893,331	40.4%
Animal Services	33,711	172,098	508,475	33.8%
Criminal Justice Partnership Program	8,642	40,841	96,588	42.3%
Rescue Squad Contribution	1,711	52,139	98,650	52.9%
Property Addressing	3,964	25,478	59,751	42.6%
Forestry Services	0	5,558	65,899	8.4%
Soil & Water Conservation	18,789	125,688	356,257	35.3%
Utilities	14,631	78,918	215,212	36.7%
Planning	24,558	179,598	471,417	38.1%
Code Enforcement Services	15,088	89,992	243,826	36.9%
Cooperative Extension	19,624	111,796	321,326	34.8%
Economic Development	8,974	180,111	505,573	35.6%
Public Health	389,056	2,109,618	5,860,915	36.0%
Environmental Health	68,829	363,603	889,896	40.9%
H&CC Block Grant	39,129	292,188	753,676	38.8%
Medical Services - Autopsies	2,100	11,500	46,250	24.9%
Mental Health	0	235,806	528,612	44.6%
Rural Transportation Assist Program	0	59,508	267,294	22.3%
Social Services	1,437,684	7,558,303	19,691,161	38.4%
Juvenile Justice Programs	-1,334	40,547	209,672	19.3%
Veterans Services	1,797	10,265	25,209	40.7%
Public Library	193,782	1,128,853	2,764,672	40.8%
Recreation	65,936	435,256	1,408,091	30.9%
Public Education	1,589,726	8,714,163	21,803,825	40.0%
Debt Service	5,478,110	6,915,014	14,976,591	46.2%
Non-Departmental	0	0	254,000	0.0%
Interfund Transfers	<u>28,651</u>	<u>143,257</u>	<u>508,181</u>	<u>28.2%</u>
<b>Total Expenditures</b>	<b>11,613,561</b>	<b>42,242,308</b>	<b>106,217,847</b>	<b>39.8%</b>
<b>Net Revenues over (under)</b>	<b>4,874,091</b>	<b>4,785,577</b>		
<b>Expenditures</b>				

<u>APPROPRIATIONS DETAIL</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2012</u>
<b><i>SOCIAL SERVICES</i></b>				
Staff Operations	799,545	4,510,476	11,584,245	38.9%
DSS-Smartstart Program	57,279	216,637	492,740	44.0%
Federal & State Programs	579,568	2,819,428	7,557,176	37.3%
General Assistance	<u>1,292</u>	<u>11,762</u>	<u>57,000</u>	<u>20.6%</u>
<b>Total Expenditures</b>	<b>1,437,684</b>	<b>7,558,303</b>	<b>19,691,161</b>	<b>38.4%</b>
<b><i>EDUCATION</i></b>				
Schools Current Expense	1,546,833	7,734,166	18,561,999	41.7%
Schools Capital Expense	42,893	45,903	1,000,000	4.6%
Blue Ridge Community College	<u>0</u>	<u>934,094</u>	<u>2,241,826</u>	<u>41.7%</u>
<b>Total Expenditures</b>	<b>1,589,726</b>	<b>8,714,163</b>	<b>21,803,825</b>	<b>40.0%</b>
<b><i>DEBT SERVICE</i></b>				
County Schools	3,484,292	4,903,718	9,402,833	52.2%
Blue Ridge Community College	509,539	509,539	1,653,247	30.8%
Henderson County	<u>1,484,279</u>	<u>1,501,757</u>	<u>3,920,511</u>	<u>38.3%</u>
<b>Total Expenditures</b>	<b>5,478,110</b>	<b>6,915,014</b>	<b>14,976,591</b>	<b>46.2%</b>
<b><i>INTERFUND TRANSFERS</i></b>				
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	<u>0</u>	<u>0</u>	<u>164,364</u>	<u>0.0%</u>
<b>Total Expenditures</b>	<b>28,651</b>	<b>114,605</b>	<b>508,181</b>	<b>22.6%</b>

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2012</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>				
<b><i>CAPITAL RESERVE FUND</i></b>				
Revenues:	0	0	593,751	0.0%
Expenditures:	<u>4,850</u>	<u>494,472</u>	593,751	83.3%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(4,850)</b>	<b>(494,472)</b>		
<b><i>FIRE DISTRICTS FUND</i></b>				
Revenues:	1,529,274	3,552,500	6,620,517	53.7%
Expenditures:	<u>419,846</u>	<u>673,971</u>	6,620,517	10.2%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>1,109,428</b>	<b>2,878,529</b>		
<b><i>REVALUATION RESERVE FUND</i></b>				
Revenues:	53,489	267,500	641,359	41.7%
Expenditures:	<u>41,459</u>	<u>238,363</u>	641,359	37.2%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>12,030</b>	<b>29,137</b>		
<b><i>TRAVEL &amp; TOURISM FUND</i></b>				
Revenues:	91,603	646,937	1,036,328	62.4%
Expenditures:	<u>50,592</u>	<u>405,957</u>	1,036,328	39.2%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>41,011</b>	<b>240,980</b>		
<b><i>CDBG - 2008 SCATTERED SITE HOUSING PROJECT FUND (Project to Date)</i></b>				
Revenues:	36,320	375,611	400,000	93.9%
Expenditures:	<u>36,320</u>	<u>375,611</u>	400,000	93.9%
<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:	43,525	176,443	578,156	30.5%
Expenditures:	<u>2,603</u>	<u>236,461</u>	578,156	40.9%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>40,922</b>	<b>(60,018)</b>		
<b><i>CDBG - THE WARM COMPANY PROJECT FUND (Project to Date)</i></b>				
Revenues:	0	96,436	200,000	48.2%
Expenditures:	<u>1,000</u>	<u>97,436</u>	200,000	48.7%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(1,000)</b>	<b>(1,000)</b>		
<b><i>MUD CREEK GRANT PROJECT FUND (Project to Date)</i></b>				
Revenues:	0	25,801	255,681	10.1%
Expenditures:	<u>5,690</u>	<u>45,236</u>	255,681	17.7%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(5,690)</b>	<b>(19,435)</b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2012</u>
<b><i>PUBLIC TRANSIT FUND</i></b>				
Revenues:	23,579	195,116	836,286	23.3%
Expenditures:	<u>6,671</u>	<u>173,429</u>	836,286	20.7%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>16,908</b>	<b>21,687</b>		
<b><i>CDBG - TALLEY DRIVE PROJECT FUND (Project to Date)</i></b>				
Revenues:	0	0	850,000	0.0%
Expenditures:	<u>391</u>	<u>391</u>	850,000	0.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(391)</b>	<b>(391)</b>		
<b><i>IMMIGRATION &amp; CUSTOMS ENFORCEMENT (ICE) FUND</i></b>				
Revenues:	81,295	254,170	907,420	28.0%
Expenditures:	<u>43,316</u>	<u>552,560</u>	907,420	60.9%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>37,979</b>	<b>(298,390)</b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT</u> <u>TO DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2012</u>
<b><u>CAPITAL PROJECT FUNDS</u></b>				
<b><i>FORMER HEALTH DEPT. RENOVATION PROJECT (Project to Date)</i></b>				
Revenues:	0	1,651,802	1,596,000	103.5%
Expenditures:	<u>3,458</u>	<u>1,543,690</u>	1,596,000	96.7%
<b>Net Revenues over (under) Expenditures</b>	<b>(3,458)</b>	<b>108,112</b>		
<b><i>LAW ENFORCEMENT CENTER PROJECT (Project to Date)</i></b>				
Revenues:	0	7,395,533	7,388,347	100.1%
Expenditures:	<u>0</u>	<u>7,349,556</u>	7,388,347	99.5%
<b>Net Revenues over (under) Expenditures</b>	<b>0</b>	<b>45,977</b>		
<b><i>RECREATION PARKS REPAIRS AND RENOVATIONS (Project to Date)</i></b>				
Revenues:	4,850	700,721	750,000	93.4%
Expenditures:	<u>4,850</u>	<u>650,721</u>	750,000	86.8%
<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:	399	141,845	183,101	77.5%
Expenditures:	<u>0</u>	<u>161,940</u>	183,101	88.4%
<b>Net Revenues over (under) Expenditures</b>	<b>399</b>	<b>(20,095)</b>		
<b><i>NORTH HIGH/APPLE VALLEY MIDDLE CLASSROOM BLDG PROJECT (Project to Date)</i></b>				
Revenues:	26	7,186,518	7,053,000	101.9%
Expenditures:	<u>73,598</u>	<u>6,803,637</u>	7,053,000	96.5%
<b>Net Revenues over (under) Expenditures</b>	<b>(73,572)</b>	<b>382,881</b>		
<b><i>BRCC FACILITIES REPAIRS AND RENOVATIONS (Projects to Date)</i></b>				
Revenues:	10	2,014,682	2,000,000	100.7%
Expenditures:	<u>0</u>	<u>1,586,576</u>	2,000,000	79.3%
<b>Net Revenues over (under) Expenditures</b>	<b>10</b>	<b>428,106</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</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2012</u>
<b><u>ENTERPRISE FUNDS</u></b>				
<b><i>SOLID WASTE LANDFILL FUND</i></b>				
Revenues:	427,223	1,706,562	6,251,639	27.3%
Expenditures:	<u>668,193</u>	<u>3,271,125</u>	6,251,639	52.3%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(240,970)</b>	<b>(1,564,563)</b>		
 <b><i>CANE CREEK W&amp;S DISTRICT FUND</i></b>				
Revenues:	122,677	594,408	1,080,822	55.0%
Expenditures:	<u>271,132</u>	<u>432,081</u>	1,080,822	40.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(148,455)</b>	<b>162,327</b>		
 <b><i>JUSTICE ACADEMY SEWER FUND</i></b>				
Revenues:	3,616	22,402	42,800	52.3%
Expenditures:	<u>273</u>	<u>7,055</u>	42,800	16.5%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>3,343</b>	<b>15,347</b>		

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

<b><u>Fund(s)</u></b>	<b><u>11/01/11 Beg. Cash Balance</u></b>	<b><u>Debits Revenues</u></b>	<b><u>(Credits) (Expenditures)</u></b>	<b><u>11/30/11 Ending Cash Balance</u></b>
General	\$35,424,964.86	\$18,966,508.21	(\$9,164,061.82)	\$45,227,411.25
Special Revenue	6,117,069.75	2,156,968.76	(718,917.32)	7,555,121.19
Capital Projects	(317,452.13)	1,652,334.85	(856,252.55)	478,630.17
Enterprise	8,861,792.68	576,439.38	(470,341.50)	8,967,890.56
Trust & Agency	<u>466,750.43</u>	<u>141,290.54</u>	<u>(167,033.86)</u>	<u>441,007.11</u>
Subtotal	\$50,553,125.59	\$23,493,541.74	(\$11,376,607.05)	62,670,060.28
Bank Escrow Account Balances - Capital Project Funds:				<u>1,377,087.49</u>
<b>Total cash available at 11/30/11</b>				<b>\$64,047,147.77</b>