

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: September 4, 2012

SUBJECT: Financial Report – July 2012
Cash Balance Report – July 2012

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached for the Board's review and approval are the July 2012 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 paid in advance
- Elections – annual voting equipment hardware and software maintenance contract paid in July
- Register of Deeds – printing and binding costs to be covered by a budget amendment from the ROD's restricted fund balance for automation and enhancements
- Garage – fuel purchases for the County's fleet to be allocated out to departments and utility charges for the month of July
- Information Technology – non-capital technology purchases for software and annual maintenance contracts appropriated in the current fiscal year for various departments
- Rescue Squad – 1st quarter non-profit contribution payment paid in advance
- Mental Health – payment of mental health maintenance of effort funds appropriated for the fiscal year and paid in July to Western Highlands Area Mental Health Authority
- Public Library – blanket purchase order encumbrance for the purchase of publications throughout the fiscal year
- Non-Departmental – 1st quarter property and liability insurance premium paid in July and to be allocated out to all departments

The YTD deficit in the Revaluation Reserve Fund is due to a July payment of \$23k for N.C Property Tax System version updates/enhancements being implemented.

The YTD deficit in the Emergency Telephone System (911) Fund is due to expenditures running slightly ahead of revenues received for the month of July. Fund balance of \$271,713 was appropriated to cover expenditures in this Fund for FY2013.

The YTD deficit in the CDBG – the Mud Creek Grant Project Fund and the CDBG – Talley Drive Grant Project Fund 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 2012 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the July 2012 County Financial Report and Cash Balance Report as presented.

HENDERSON COUNTY FINANCIAL REPORT
July 31, 2012

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2013</u>
GENERAL FUND				
REVENUES				
Total Revenues	3,668,609	3,668,609	107,593,242	3.4%
EXPENDITURES				
Governing Body	17,567	17,567	352,937	5.0%
Ducs/Non-Profit Contributions	75,020	75,020	483,695	15.5%
County Manager	15,083	15,083	305,107	4.9%
Administrative Services	29,449	29,449	407,167	7.2%
Human Resources	38,906	38,906	530,512	7.3%
Elections	104,372	104,372	783,672	13.3%
Finance	48,355	48,355	704,745	6.9%
County Assessor	137,698	137,698	1,706,312	8.1%
Tax Collector	34,146	34,146	431,301	7.9%
Legal	52,481	52,481	647,561	8.1%
Register of Deeds	39,441	39,441	376,901	10.5%
Central Services	101,093	101,093	2,272,696	4.4%
Garage	24,561	27,060	267,130	10.1%
Court Facilities	2,534	2,534	190,000	1.3%
Information Technology	189,662	201,972	1,790,245	11.3%
Sheriff	843,654	945,757	12,121,710	7.8%
Detention Center	265,065	265,065	4,230,795	6.3%
Emergency Management	13,299	13,299	204,778	6.5%
Fire Services	11,767	11,767	412,112	2.9%
Building Services	39,225	39,225	801,826	4.9%
Wellness Clinic	22,655	22,655	380,685	6.0%
Emergency Medical Services	275,524	279,277	3,930,229	7.1%
Animal Services	27,138	27,138	563,601	4.8%
Rescue Squad Contribution	25,958	25,958	110,360	23.5%
Forestry Services	0	0	65,899	0.0%
Soil & Water Conservation	19,286	19,286	264,061	7.3%
Utilities	15,682	15,682	278,282	5.6%
Planning	31,074	31,074	538,674	5.8%
Code Enforcement Services	16,592	16,592	244,887	6.8%
Cooperative Extension	23,182	23,182	321,326	7.2%
Economic Development	9,081	9,081	510,801	1.8%
Public Health	355,818	373,362	5,871,667	6.4%
Environmental Health	77,356	78,074	937,464	8.3%
H&CC Block Grant	0	0	768,216	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	1,351,589	1,395,044	18,940,080	7.4%
Juvenile Justice Programs	0	0	193,745	0.0%
Veterans Services	1,695	1,695	44,888	3.8%
Public Library	241,801	502,916	2,864,975	17.6%
Recreation	62,701	66,628	1,418,049	4.7%
Public Education	2,002,832	2,002,832	24,025,977	8.3%
Debt Service	0	0	14,377,809	0.0%
Non-Departmental	98,064	98,064	225,000	43.6%
Interfund Transfers	<u>36,624</u>	<u>36,624</u>	<u>853,209</u>	<u>4.3%</u>
Total Expenditures	7,013,836	7,461,260	107,593,242	6.9%
Net Revenues over (under)	(3,345,227)	(3,792,651)		
Expenditures				

<u>APPROPRIATIONS DETAIL</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2013</u>
<i>SOCIAL SERVICES</i>				
Staff Operations	820,422	863,877	11,784,066	7.3%
DSS-Smartstart Program	44,564	44,564	535,741	8.3%
Federal & State Programs	486,136	486,136	6,563,273	7.4%
General Assistance	467	467	57,000	0.8%
Total Expenditures	1,351,589	1,395,044	18,940,080	7.4%
<i>EDUCATION</i>				
Schools Current/Capital Expense	1,766,667	1,766,667	21,200,000	8.3%
Blue Ridge Community College	236,165	236,165	2,825,977	8.4%
Total Expenditures	2,002,832	2,002,832	24,025,977	8.3%
<i>DEBT SERVICE</i>				
County Schools	0	0	8,828,949	0.0%
Blue Ridge Community College	0	0	1,616,429	0.0%
Henderson County	0	0	3,932,431	0.0%
Total Expenditures	0	0	14,377,809	0.0%
<i>INTERFUND TRANSFERS</i>				
Capital Reserve Fund	16,667	16,667	200,000	8.3%
Public Transit Fund	12,055	12,055	144,657	8.3%
Capital Projects Fund	0	0	249,356	0.0%
Solid Waste Fund	7,902	7,902	94,832	8.3%
Debt Service Fund	0	0	164,364	0.0%
Total Expenditures	36,624	36,624	853,209	4.3%

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2013</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>CAPITAL RESERVE FUND</i>				
Revenues:	16,667	16,667	200,000	8.3%
Expenditures:	<u>0</u>	<u>0</u>	200,000	0.0%
Net Revenues over (under) Expenditures	16,667	16,667		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	65,556	65,556	6,838,321	1.0%
Expenditures:	<u>0</u>	<u>0</u>	6,838,321	0.0%
Net Revenues over (under) Expenditures	65,556	65,556		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	54,366	54,366	650,291	8.4%
Expenditures:	<u>66,638</u>	<u>66,638</u>	650,291	10.2%
Net Revenues over (under) Expenditures	(12,272)	(12,272)		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	153,185	153,185	1,297,081	11.8%
Expenditures:	<u>57,391</u>	<u>57,391</u>	1,297,081	4.4%
Net Revenues over (under) Expenditures	95,794	95,794		
<i>CDBG - 2011 SCATTERED SITE HOUSING PROJECT FUND (Project to Date)</i>				
Revenues:	0	0	400,000	0.0%
Expenditures:	<u>0</u>	<u>0</u>	400,000	0.0%
Net Revenues over (under) Expenditures	0	0		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	44,392	44,392	784,562	5.7%
Expenditures:	<u>47,700</u>	<u>47,700</u>	784,562	6.1%
Net Revenues over (under) Expenditures	(3,308)	(3,308)		
<i>MUD CREEK GRANT PROJECT FUND (Project to Date)</i>				
Revenues:	0	87,946	255,681	34.4%
Expenditures:	<u>4,912</u>	<u>88,171</u>	255,681	34.5%
Net Revenues over (under) Expenditures	(4,912)	(225)		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	107,685	107,685	851,971	12.6%
Expenditures:	<u>5,503</u>	<u>5,503</u>	851,971	0.6%
Net Revenues over (under) Expenditures	102,182	102,182		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2013</u>
<i>CDBG - TALLEY DRIVE PROJECT FUND (Project to Date)</i>				
Revenues:	0	30,493	850,000	3.6%
Expenditures:	<u>7,800</u>	<u>38,293</u>	850,000	4.5%
Net Revenues over (under) Expenditures	(7,800)	(7,800)		
<i>ECONOMIC DEVELOPMENT PROJECT FUND (Project to Date)</i>				
Revenues:	0	1,375,000	2,125,000	64.7%
Expenditures:	<u>15,000</u>	<u>25,000</u>	2,125,000	1.2%
Net Revenues over (under) Expenditures	(15,000)	1,350,000		
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	66,223	66,223	843,908	7.8%
Expenditures:	<u>35,295</u>	<u>35,295</u>	843,908	4.2%
Net Revenues over (under) Expenditures	30,928	30,928		

	<u>CURRENT</u>	<u>PROJECT</u>		<u>%USED</u>
	<u>MONTH</u>	<u>TO DATE</u>	<u>BUDGET</u>	<u>FY2013</u>

CAPITAL PROJECT FUNDS

RECREATION PARKS REPAIRS AND RENOVATIONS (Project to Date)

Revenues:	0	741,288	750,000	98.8%
Expenditures:	<u>0</u>	<u>741,288</u>	750,000	98.8%

Net Revenues over (under)	0	0		
Expenditures				

UPPER HICKORY NUT GORGE TRAIL - PART F GRANT PROJECT (Project to Date)

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>FY2013</u>
<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	441,714	441,714	4,535,922	9.7%
Expenditures:	<u>97,685</u>	<u>100,804</u>	4,535,922	2.2%
Net Revenues over (under) Expenditures	344,029	340,910		
<i>CANE CREEK WATER & SEWER DISTRICT FUND</i>				
Revenues:	149,180	149,180	2,877,219	5.2%
Expenditures:	<u>50,352</u>	<u>53,092</u>	2,877,219	1.8%
Net Revenues over (under) Expenditures	98,828	96,088		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	4,385	4,385	38,880	11.3%
Expenditures:	<u>3,154</u>	<u>3,154</u>	38,880	8.1%
Net Revenues over (under) Expenditures	1,231	1,231		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 07/31/12**

<u>Fund(s)</u>	<u>07/01/12 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>07/31/12 Ending Cash Balance</u>
General	\$40,490,850.15	\$3,740,731.16	(\$8,534,800.38)	\$35,696,780.93
Special Revenue	5,896,501.05	565,428.74	(1,550,294.06)	4,911,635.73
Capital Projects	1,393,085.09	0.00	(20,000.00)	1,373,085.09
Enterprise	6,965,001.08	669,534.55	(646,086.02)	6,988,449.61
Trust & Agency	<u>537,187.09</u>	<u>197,450.96</u>	<u>(190,865.41)</u>	<u>543,772.64</u>
Subtotal	\$55,282,624.46	\$5,173,145.41	(\$10,942,045.87)	49,513,724.00
Bank Escrow Account Balances - Capital Project Funds:				<u>467,405.74</u>
Total cash available at 07/31/12				\$49,981,129.74