

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** October 1, 2012

**SUBJECT:** Financial Report – August 2012  
Cash Balance Report – August 2012

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

**ATTACHMENTS:** Yes

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

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

Dues/Non-Profit Contributions – 1<sup>st</sup> quarter non-profit contribution payments paid in advance  
Elections – annual voting equipment hardware and software maintenance contract paid in July  
Finance – operating expenditures through August running slightly ahead of budget for the current fiscal year  
Register of Deeds – printing and binding costs covered by a budget amendment from the ROD's restricted fund balance for automation and enhancements  
Emergency Management – one time purchase of capital outlay equipment (mobile light towers) approved in the current fiscal year budget  
Rescue Squad – 1<sup>st</sup> quarter non-profit contribution payment paid in advance  
Code Enforcement – operating expenditures through August running slightly ahead of budget for the year  
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 – 1<sup>st</sup> 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 an annual debt service payment due in August on financing for the 911 Center Renovation Project that began in August 2008. 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.

The YTD deficit in the Immigration and Customs Enforcement (ICE) Fund is due to a timing delay in receiving payments – federal ICE revenues for August will not be received and posted until October 2012.

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

Request that the Board consider approving the County's August 2012 Financial Reports as presented.

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

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

HENDERSON COUNTY FINANCIAL REPORT  
August 31, 2012

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2013</u>
<b>GENERAL FUND</b>				
<b>REVENUES</b>				
<b>Total Revenues</b>	<b>9,134,517</b>	<b>12,803,126</b>	<b>107,765,360</b>	<b>11.9%</b>
<b>EXPENDITURES</b>				
Governing Body	24,228	41,795	352,937	11.8%
Dues/Non-Profit Contributions	19,999	95,019	483,695	19.6%
County Manager	34,715	49,798	305,107	16.3%
Administrative Services	40,226	69,674	407,167	17.1%
Human Resources	52,625	91,530	530,512	17.3%
Elections	48,743	153,115	783,672	19.5%
Finance	86,274	134,629	704,745	19.1%
County Assessor	130,096	267,794	1,706,312	15.7%
Tax Collector	40,134	74,281	431,301	17.2%
Legal	63,939	116,420	647,561	18.0%
Register of Deeds	42,840	82,281	441,901	18.6%
Central Services	200,533	302,267	2,272,696	13.3%
Garage	3,740	29,801	267,130	11.2%
Court Facilities	12,209	14,743	190,000	7.8%
Information Technology	109,637	307,974	1,790,245	17.2%
Sheriff	1,156,846	2,104,095	12,121,480	17.4%
Detention Center	397,308	662,373	4,230,795	15.7%
Emergency Management	19,682	91,317	265,778	34.4%
Fire Services	22,342	34,109	412,112	8.3%
Building Services	64,308	124,696	801,826	15.6%
Wellness Clinic	41,123	63,779	380,685	16.8%
Emergency Medical Services	382,790	659,473	3,930,229	16.8%
Animal Services	41,945	76,285	567,251	13.4%
Rescue Squad Contribution	507	26,465	110,360	24.0%
Forestry Services	2,845	2,845	65,899	4.3%
Soil & Water Conservation	28,257	47,542	264,061	18.0%
Utilities	23,103	38,784	278,282	13.9%
Planning	48,908	79,982	538,674	14.8%
Code Enforcement Services	30,828	47,420	244,887	19.4%
Cooperative Extension	19,398	42,580	321,326	13.3%
Economic Development	76,578	85,659	553,499	15.5%
Public Health	549,742	930,385	5,871,667	15.8%
Environmental Health	88,948	166,305	937,464	17.7%
H&CC Block Grant	0	0	768,216	0.0%
Medical Services - Autopsies	2,400	2,400	46,250	5.2%
Mental Health	0	235,806	528,612	44.6%
Rural Transportation Assist Program	0	0	267,294	0.0%
Social Services	1,804,258	3,183,393	18,940,080	16.8%
Juvenile Justice Programs	12,978	12,978	193,745	6.7%
Veterans Services	2,627	4,322	44,888	9.6%
Public Library	249,971	752,888	2,864,975	26.3%
Recreation	105,847	181,122	1,418,049	12.8%
Public Education	2,002,832	4,005,664	24,025,977	16.7%
Debt Service	17,038	17,038	14,377,809	0.1%
Non-Departmental	0	98,064	225,000	43.6%
Interfund Transfers	<u>36,624</u>	<u>73,248</u>	<u>853,209</u>	<u>8.6%</u>
<b>Total Expenditures</b>	<b>8,139,971</b>	<b>15,682,138</b>	<b>107,765,360</b>	<b>14.6%</b>
<b>Net Revenues over (under) Expenditures</b>	<b>994,546</b>	<b>(2,879,012)</b>		

<b><u>APPROPRIATIONS DETAIL</u></b>	<b><u>CURRENT MONTH</u></b>	<b><u>YEAR TO DATE</u></b>	<b><u>BUDGET</u></b>	<b><u>%USED FY2013</u></b>
<b><i>SOCIAL SERVICES</i></b>				
Staff Operations	1,237,186	2,085,154	11,784,066	17.7%
DSS-Smartstart Program	38,181	82,745	535,741	15.4%
Federal & State Programs	525,630	1,011,765	6,563,273	15.4%
General Assistance	<u>3,261</u>	<u>3,729</u>	<u>57,000</u>	<u>6.5%</u>
<b>Total Expenditures</b>	<b>1,804,258</b>	<b>3,183,393</b>	<b>18,940,080</b>	<b>16.8%</b>
<b><i>EDUCATION</i></b>				
Schools Current/Capital Expense	1,766,667	3,533,334	21,200,000	16.7%
Blue Ridge Community College	<u>236,165</u>	<u>472,330</u>	<u>2,825,977</u>	<u>16.7%</u>
<b>Total Expenditures</b>	<b>2,002,832</b>	<b>4,005,664</b>	<b>24,025,977</b>	<b>16.7%</b>
<b><i>DEBT SERVICE</i></b>				
County Schools	574	574	8,828,949	0.0%
Blue Ridge Community College	0	0	1,616,429	0.0%
Henderson County	<u>16,464</u>	<u>16,464</u>	<u>3,932,431</u>	<u>0.4%</u>
<b>Total Expenditures</b>	<b>17,038</b>	<b>17,038</b>	<b>14,377,809</b>	<b>0.1%</b>
<b><i>INTERFUND TRANSFERS</i></b>				
Capital Reserve Fund	16,667	33,334	200,000	16.7%
Public Transit Fund	12,055	24,110	144,657	16.7%
Capital Projects Fund	0	0	249,356	0.0%
Solid Waste Fund	7,902	15,804	94,832	16.7%
Debt Service Fund	0	0	<u>164,364</u>	<u>0.0%</u>
<b>Total Expenditures</b>	<b>36,624</b>	<b>73,248</b>	<b>853,209</b>	<b>8.6%</b>

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2013</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>				
<b><i>CAPITAL RESERVE FUND</i></b>				
Revenues:	16,667	33,334	200,000	16.7%
Expenditures:	<u>0</u>	<u>0</u>	200,000	0.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>16,667</b>	<b>33,334</b>		
<b><i>FIRE DISTRICTS FUND</i></b>				
Revenues:	457,437	523,292	6,838,321	7.7%
Expenditures:	<u>11,244</u>	<u>11,244</u>	6,838,321	0.2%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>446,193</b>	<b>512,048</b>		
<b><i>REVALUATION RESERVE FUND</i></b>				
Revenues:	54,198	108,564	650,291	16.7%
Expenditures:	<u>63,494</u>	<u>130,132</u>	650,291	20.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(9,296)</b>	<b>(21,568)</b>		
<b><i>TRAVEL &amp; TOURISM FUND</i></b>				
Revenues:	125,505	278,468	1,297,081	21.5%
Expenditures:	<u>107,674</u>	<u>193,368</u>	1,297,081	14.9%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>17,831</b>	<b>85,100</b>		
<b><i>CDBG - 2011 SCATTERED SITE HOUSING PROJECT FUND (Project to Date)</i></b>				
Revenues:	0	0	400,000	0.0%
Expenditures:	<u>0</u>	<u>0</u>	400,000	0.0%
<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:	(377)	44,015	784,562	5.6%
Expenditures:	<u>114,216</u>	<u>161,915</u>	784,562	20.6%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(114,593)</b>	<b>(117,900)</b>		
<b><i>MUD CREEK GRANT PROJECT FUND (Project to Date)</i></b>				
Revenues:	0	87,946	255,681	34.4%
Expenditures:	<u>6,363</u>	<u>94,534</u>	255,681	37.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(6,363)</b>	<b>(6,588)</b>		
<b><i>PUBLIC TRANSIT FUND</i></b>				
Revenues:	(14,922)	124,500	851,971	14.6%
Expenditures:	<u>5,484</u>	<u>10,987</u>	851,971	1.3%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(20,406)</b>	<b>113,513</b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2013</u>
<b><i>CDBG - TALLEY DRIVE PROJECT FUND (Project to Date)</i></b>				
Revenues:	0	30,493	850,000	3.6%
Expenditures:	<u>3,383</u>	<u>41,676</u>	850,000	4.9%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(3,383)</b>	<b>(11,183)</b>		
<b><i>ECONOMIC DEVELOPMENT PROJECT FUND (Project to Date)</i></b>				
Revenues:	0	1,375,000	2,125,000	64.7%
Expenditures:	<u>0</u>	<u>25,000</u>	2,125,000	1.2%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>0</b>	<b>1,350,000</b>		
<b><i>IMMIGRATION &amp; CUSTOMS ENFORCEMENT (ICE) FUND</i></b>				
Revenues:	0	47,142	843,908	5.6%
Expenditures:	<u>55,479</u>	<u>90,775</u>	843,908	10.8%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(55,479)</b>	<b>(43,633)</b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT</u> <u>TO DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2013</u>
<b><u>CAPITAL PROJECT FUNDS</u></b>				
<b><i>RECREATION PARKS REPAIRS AND RENOVATIONS (Project to Date)</i></b>				
Revenues:	0	741,288	750,000	98.8%
Expenditures:	<u>0</u>	<u>741,288</u>	750,000	98.8%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>0</b>	<b>0</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)</b> <b>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>FY2013</u>
<b><u>ENTERPRISE FUNDS</u></b>				
<b><i>SOLID WASTE LANDFILL FUND</i></b>				
Revenues:	453,213	489,610	4,535,922	10.8%
Expenditures:	<u>372,380</u>	<u>482,734</u>	4,535,922	10.6%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>80,833</b>	<b>6,876</b>		
<b><i>CANE CREEK WATER &amp; SEWER DISTRICT FUND</i></b>				
Revenues:	88,618	237,799	2,877,219	8.3%
Expenditures:	<u>49,632</u>	<u>99,985</u>	2,877,219	3.5%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>38,986</b>	<b>137,814</b>		
<b><i>JUSTICE ACADEMY SEWER FUND</i></b>				
Revenues:	3,294	7,678	38,880	19.7%
Expenditures:	<u>1,320</u>	<u>4,474</u>	38,880	11.5%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>1,974</b>	<b>3,204</b>		

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 08/31/12**

<u>Fund(s)</u>	<u>08/01/12 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>08/31/12 Ending Cash Balance</u>
General	\$35,691,570.93	\$9,896,428.69	(\$8,787,617.05)	\$36,800,382.57
Special Revenue	4,911,635.73	967,760.23	(397,151.56)	5,482,244.40
Capital Projects	1,373,085.09	0.00	(212,071.74)	1,161,013.35
Enterprise	6,985,383.88	717,811.57	(562,677.47)	7,140,517.98
Trust & Agency	<u>548,982.64</u>	<u>215,892.44</u>	<u>(218,186.02)</u>	<u>546,689.06</u>
Subtotal	\$49,510,658.27	\$11,797,892.93	(\$10,177,703.84)	51,130,847.36
Bank Escrow Account Balances - Capital Project Funds:				<u>467,405.74</u>
<b>Total cash available at 08/31/12</b>				<b>\$51,598,253.10</b>