

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: November 5, 2012

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

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Finance – operating expenditures through September running slightly ahead of budget
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
Fire Services - capital outlay purchase of mobile light towers approved in the current year budget
Rescue Squad – 2nd quarter non-profit contribution payment paid in advance
Mental Health – payment of mental health maintenance of effort funds appropriated for the fiscal year to Western Highlands Area Mental Health Authority
Public Library – blanket purchase order encumbrance for the purchase of publications throughout the fiscal year
Non-Departmental – 2nd quarter property and liability insurance premium paid in September 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 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 September will not be received and posted until November 2012.

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT
September 30, 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	10,039,797	22,842,924	108,407,743	21.1%
EXPENDITURES				
Governing Body	20,081	61,876	352,937	17.5%
Dues/Non-Profit Contributions	26,088	121,107	483,695	25.0%
County Manager	19,045	68,843	305,107	22.6%
Administrative Services	30,069	99,743	407,167	24.5%
Human Resources	38,885	130,416	530,512	24.6%
Elections	39,749	192,864	783,672	24.6%
Finance	54,526	190,205	704,745	27.0%
County Assessor	124,711	392,504	1,706,312	23.0%
Tax Collector	27,942	102,223	431,301	23.7%
Legal	45,083	161,503	647,561	24.9%
Register of Deeds	38,343	120,625	441,901	27.3%
Central Services	170,843	472,469	2,291,696	20.6%
Garage	41,705	70,005	267,130	26.2%
Court Facilities	9,609	34,834	190,000	18.3%
Information Technology	137,981	467,496	1,790,245	26.1%
Sheriff	929,481	3,025,558	12,120,052	25.0%
Detention Center	311,800	974,174	4,230,795	23.0%
Emergency Management	13,603	104,920	340,778	30.8%
Fire Services	116,631	150,740	412,112	36.6%
Building Services	54,189	178,885	801,826	22.3%
Wellness Clinic	23,981	87,760	380,685	23.1%
Emergency Medical Services	321,854	1,237,632	4,179,607	29.6%
Animal Services	54,713	128,649	572,451	22.5%
Rescue Squad Contribution	26,137	52,603	110,360	47.7%
Forestry Services	0	2,845	65,899	4.3%
Soil & Water Conservation	21,267	68,809	264,061	26.1%
Utilities	18,907	57,691	278,282	20.7%
Planning	36,948	116,929	538,674	21.7%
Code Enforcement Services	17,909	65,329	258,887	25.2%
Cooperative Extension	23,919	66,499	321,326	20.7%
Economic Development	9,500	95,159	553,499	17.2%
Public Health	446,245	1,378,315	6,017,275	22.9%
Environmental Health	69,873	240,919	937,464	25.7%
H&CC Block Grant	0	0	768,216	0.0%
Medical Services - Autopsies	4,400	6,800	46,250	14.7%
Mental Health	0	235,806	528,612	44.6%
Rural Transportation Assist Program	35,256	35,256	267,294	13.2%
Social Services	1,377,215	4,556,844	18,940,080	24.1%
Juvenile Justice Programs	7,848	20,826	193,745	10.7%
Veterans Services	3,451	7,773	44,888	17.3%
Public Library	229,577	964,164	2,916,290	33.1%
Recreation	74,858	255,981	1,418,049	18.1%
Public Education	2,002,832	6,008,494	24,025,977	25.0%
Debt Service	1,255,095	1,272,133	14,462,119	8.8%
Non-Departmental	8,520	106,583	225,000	47.4%
Interfund Transfers	36,624	109,872	853,209	12.9%
Total Expenditures	8,357,293	24,300,661	108,407,743	22.4%
Net Revenues over (under) Expenditures	1,682,504	(1,457,737)		

<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	878,909	2,960,299	11,784,066	25.1%
DSS-Smartstart Program	31,871	114,616	535,741	21.4%
Federal & State Programs	464,194	1,475,959	6,563,273	22.5%
General Assistance	<u>2,241</u>	<u>5,970</u>	<u>57,000</u>	<u>10.5%</u>
Total Expenditures	1,377,215	4,556,844	18,940,080	24.1%
<i>EDUCATION</i>				
Schools Current/Capital Expense	1,766,667	5,300,000	21,200,000	25.0%
Blue Ridge Community College	<u>236,165</u>	<u>708,494</u>	<u>2,825,977</u>	<u>25.1%</u>
Total Expenditures	2,002,832	6,008,494	24,025,977	25.0%
<i>DEBT SERVICE</i>				
County Schools	1,210,537	1,211,111	8,869,418	13.7%
Blue Ridge Community College	0	0	1,616,429	0.0%
Henderson County	<u>44,558</u>	<u>61,022</u>	<u>3,976,272</u>	<u>1.5%</u>
Total Expenditures	1,255,095	1,272,133	14,462,119	8.8%
<i>INTERFUND TRANSFERS</i>				
Capital Reserve Fund	16,667	50,000	200,000	25.0%
Public Transit Fund	12,055	36,164	144,657	25.0%
Capital Projects Fund	0	0	249,356	0.0%
Solid Waste Fund	7,902	23,708	94,832	25.0%
Debt Service Fund	<u>0</u>	<u>0</u>	<u>164,364</u>	<u>0.0%</u>
Total Expenditures	36,624	109,872	853,209	12.9%

	<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	50,000	200,000	25.0%
Expenditures:	<u>26,848</u>	<u>26,848</u>	200,000	13.4%
Net Revenues over (under) Expenditures	(10,181)	23,152		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	682,227	1,205,520	6,838,321	17.6%
Expenditures:	<u>99,050</u>	<u>110,294</u>	6,838,321	1.6%
Net Revenues over (under) Expenditures	583,177	1,095,226		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	54,279	162,843	650,291	25.0%
Expenditures:	<u>44,242</u>	<u>174,374</u>	650,291	26.8%
Net Revenues over (under) Expenditures	10,037	(11,531)		
<i>HENDERSON TOURISM DEVELOPMENT AUTHORITY FUND</i>				
Revenues:	121,791	410,559	1,297,081	31.7%
Expenditures:	<u>78,146</u>	<u>271,515</u>	1,297,081	20.9%
Net Revenues over (under) Expenditures	43,645	139,044		
<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:	43,316	87,332	784,562	11.1%
Expenditures:	<u>31,980</u>	<u>256,141</u>	784,562	32.6%
Net Revenues over (under) Expenditures	11,336	(168,809)		
<i>MUD CREEK GRANT PROJECT FUND (Project to Date)</i>				
Revenues:	0	87,946	255,681	34.4%
Expenditures:	<u>5,763</u>	<u>100,297</u>	255,681	39.2%
Net Revenues over (under) Expenditures	(5,763)	(12,351)		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	23,011	147,511	854,971	17.3%
Expenditures:	<u>120,142</u>	<u>131,128</u>	854,971	15.3%
Net Revenues over (under) Expenditures	(97,131)	16,383		

	<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>13,237</u>	<u>54,913</u>	850,000	6.5%
Net Revenues over (under) Expenditures	(13,237)	(24,420)		
<i>ECONOMIC DEVELOPMENT PROJECT FUND (Project to Date)</i>				
Revenues:	0	1,375,000	3,064,918	44.9%
Expenditures:	<u>5,000</u>	<u>30,000</u>	3,064,918	1.0%
Net Revenues over (under) Expenditures	(5,000)	1,345,000		
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	98,343	98,343	843,908	11.7%
Expenditures:	<u>47,767</u>	<u>138,542</u>	843,908	16.4%
Net Revenues over (under) Expenditures	50,576	(40,199)		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT</u> <u>TO DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2013</u>
<u>CAPITAL PROJECT FUNDS</u>				
<i>RECREATION PARKS REPAIRS AND RENOVATIONS (Project to Date)</i>				
Revenues:	26,848	768,136	800,000	96.0%
Expenditures:	<u>26,848</u>	<u>768,136</u>	800,000	96.0%
Net Revenues over (under)	0	0		
Expenditures				
<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)	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:	395,853	1,290,780	4,535,922	28.5%
Expenditures:	<u>437,535</u>	<u>924,016</u>	4,535,922	20.4%
Net Revenues over (under) Expenditures	(41,682)	366,764		
<i>CANE CREEK WATER & SEWER DISTRICT FUND</i>				
Revenues:	111,771	349,569	2,877,219	12.1%
Expenditures:	<u>75,872</u>	<u>182,727</u>	2,877,219	6.4%
Net Revenues over (under) Expenditures	35,899	166,842		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	3,982	11,660	38,880	30.0%
Expenditures:	<u>2,259</u>	<u>6,733</u>	38,880	17.3%
Net Revenues over (under) Expenditures	1,723	4,927		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 09/30/12**

<u>Fund(s)</u>	<u>09/01/12 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>09/30/12 Ending Cash Balance</u>
General	\$36,906,773.89	\$10,374,116.99	(\$8,701,322.02)	\$38,579,568.86
Special Revenue	5,375,849.08	1,056,919.55	(446,693.13)	5,986,075.50
Capital Projects	1,161,013.35	0.00	(26,847.67)	1,134,165.68
Enterprise	7,140,521.98	592,992.40	(614,578.42)	7,118,935.96
Trust & Agency	<u>546,689.06</u>	<u>175,997.51</u>	<u>(199,408.79)</u>	<u>523,277.78</u>
Subtotal	\$51,130,847.36	\$12,200,026.45	(\$9,988,850.03)	53,342,023.78
Bank Escrow Account Balances - Capital Project Funds:				<u>467,446.54</u>
Total cash available at 09/30/12				\$53,809,470.32