

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** December 3, 2012

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

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

**ATTACHMENTS:** Yes

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

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

- Dues/Non-Profit Contributions – 2<sup>nd</sup> quarter non-profit contributions paid in October
- Garage – fuel costs for October usage to be allocated out to all departments
- Emergency Management – one time purchase of capital outlay equipment (mobile light towers) approved in the current fiscal year budget
- Fire Services – annual emergency services equipment maintenance contract (\$45,600) paid in October
- Rescue Squad – 2<sup>nd</sup> quarter non-profit contribution payment
- 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 – 2<sup>nd</sup> quarter property/liability and worker's comp insurance premiums paid and to be allocated out to all departments

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 October will not be received and posted until December 2012.

The YTD deficit in the Emergency Communications Upgrade Project will be reimbursed from General Fund Balance appropriated for these project expenditures.

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

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

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

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

HENDERSON COUNTY FINANCIAL REPORT  
October 31, 2012

<b>GENERAL FUND</b>	<b>CURRENT</b>	<b>YEAR TO</b>	<b>BUDGET</b>	<b>%USED</b>
<b>REVENUES</b>	<b>MONTH</b>	<b>DATE</b>	<b></b>	<b>FY2013</b>
<b>Total Revenues</b>	<b>7,946,824</b>	<b>30,789,747</b>	<b>109,172,970</b>	<b>28.2%</b>
<b>EXPENDITURES</b>				
Governing Body	30,342	92,840	352,937	26.3%
Dues/Non-Profit Contributions	100,978	222,086	483,695	45.9%
County Manager	16,362	85,205	305,107	27.9%
Administrative Services	28,001	127,744	407,167	31.4%
Human Resources	45,102	175,518	530,512	33.1%
Elections	60,939	253,803	796,680	31.9%
Finance	45,366	235,311	704,745	33.4%
County Assessor	102,630	495,135	1,706,312	29.0%
Tax Collector	24,930	127,152	446,301	28.5%
Legal	39,741	201,245	647,561	31.1%
Register of Deeds	29,089	149,713	441,901	33.9%
Central Services	186,082	671,167	2,292,275	29.3%
Garage	35,921	105,927	267,130	39.7%
Court Facilities	12,000	47,421	190,000	25.0%
Information Technology	101,637	558,727	1,790,245	31.2%
Sheriff	837,951	3,887,074	12,133,472	32.0%
Detention Center	278,868	1,253,042	4,230,795	29.6%
Emergency Management	76,269	122,853	340,778	36.1%
Fire Services	57,940	208,681	412,112	50.6%
Building Services	82,253	239,973	801,826	29.9%
Wellness Clinic	29,350	117,110	380,685	30.8%
Emergency Medical Services	294,364	1,524,955	4,179,607	36.5%
Animal Services	52,246	181,519	572,451	31.7%
Rescue Squad Contribution	2,907	55,510	110,360	50.3%
Forestry Services	16,271	19,116	65,899	29.0%
Soil & Water Conservation	19,818	88,627	360,061	24.6%
Utilities	15,413	73,104	278,282	26.3%
Planning	35,472	152,401	538,674	28.3%
Code Enforcement Services	18,417	83,746	258,887	32.3%
Cooperative Extension	43,648	110,147	321,326	34.3%
Economic Development	71,711	166,870	553,499	30.1%
Public Health	439,464	1,806,795	6,017,275	30.0%
Environmental Health	65,634	301,812	937,464	32.2%
H&CC Block Grant	191,085	191,085	768,216	24.9%
Medical Services - Autopsies	1,500	8,300	46,250	17.9%
Mental Health	0	235,806	528,612	44.6%
Rural Transportation Assist Program	15,575	50,830	267,294	19.0%
Social Services	1,387,631	5,925,388	18,940,080	31.3%
Juvenile Justice Programs	22,431	43,257	193,745	22.3%
Veterans Services	1,789	9,562	44,888	21.3%
Public Library	255,727	1,172,044	2,916,290	40.2%
Recreation	108,522	392,627	1,418,049	27.7%
Public Education	2,002,832	8,011,326	24,025,977	33.3%
Debt Service	8,836	1,280,969	14,462,119	8.9%
Non-Departmental	49,217	155,801	225,000	69.2%
Interfund Transfers	<u>36,624</u>	<u>146,497</u>	<u>1,480,429</u>	<u>9.9%</u>
<b>Total Expenditures</b>	<b>7,378,885</b>	<b>31,565,821</b>	<b>109,172,970</b>	<b>28.9%</b>
<b>Net Revenues over (under)</b>	<b>567,939</b>	<b>(776,074)</b>		
<b>Expenditures</b>				

<u>APPROPRIATIONS DETAIL</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2013</u>
<b><i>SOCIAL SERVICES</i></b>				
Staff Operations	830,815	3,772,026	11,784,066	32.0%
DSS-Smartstart Program	31,646	146,263	535,741	27.3%
Federal & State Programs	521,678	1,997,637	6,563,273	30.4%
General Assistance	<u>3,492</u>	<u>9,462</u>	<u>57,000</u>	<u>16.6%</u>
<b>Total Expenditures</b>	<b>1,387,631</b>	<b>5,925,388</b>	<b>18,940,080</b>	<b>31.3%</b>
<b><i>EDUCATION</i></b>				
Schools Current/Capital Expense	1,766,667	7,066,667	21,200,000	33.3%
Blue Ridge Community College	<u>236,165</u>	<u>944,659</u>	<u>2,825,977</u>	<u>33.4%</u>
<b>Total Expenditures</b>	<b>2,002,832</b>	<b>8,011,326</b>	<b>24,025,977</b>	<b>33.3%</b>
<b><i>DEBT SERVICE</i></b>				
County Schools	4,260	1,215,371	8,869,418	13.7%
Blue Ridge Community College	0	0	1,616,429	0.0%
Henderson County	<u>4,576</u>	<u>65,598</u>	<u>3,976,272</u>	<u>1.6%</u>
<b>Total Expenditures</b>	<b>8,836</b>	<b>1,280,969</b>	<b>14,462,119</b>	<b>8.9%</b>
<b><i>INTERFUND TRANSFERS</i></b>				
Capital Reserve Fund	16,667	66,667	200,000	33.3%
Public Transit Fund	12,055	48,219	144,657	33.3%
Capital Projects Fund	0	0	876,576	0.0%
Solid Waste Fund	7,902	31,611	94,832	33.3%
Debt Service Fund	<u>0</u>	<u>0</u>	<u>164,364</u>	<u>0.0%</u>
<b>Total Expenditures</b>	<b>36,624</b>	<b>146,497</b>	<b>1,480,429</b>	<b>9.9%</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	66,667	200,000	33.3%
Expenditures:	0	26,848	200,000	13.4%
<b>Net Revenues over (under) Expenditures</b>	<b>16,667</b>	<b>39,819</b>		
<b><i>FIRE DISTRICTS FUND</i></b>				
Revenues:	493,020	1,698,539	6,838,321	24.8%
Expenditures:	314,886	425,180	6,838,321	6.2%
<b>Net Revenues over (under) Expenditures</b>	<b>178,134</b>	<b>1,273,359</b>		
<b><i>REVALUATION RESERVE FUND</i></b>				
Revenues:	54,288	217,131	650,291	33.4%
Expenditures:	39,911	214,285	650,291	33.0%
<b>Net Revenues over (under) Expenditures</b>	<b>14,377</b>	<b>2,846</b>		
<b><i>HENDERSON TOURISM DEVELOPMENT AUTHORITY FUND</i></b>				
Revenues:	166,415	577,091	1,297,081	44.5%
Expenditures:	126,288	397,803	1,297,081	30.7%
<b>Net Revenues over (under) Expenditures</b>	<b>40,127</b>	<b>179,288</b>		
<b><i>CDBG - 2011 SCATTERED SITE HOUSING PROJECT FUND (Project to Date)</i></b>				
Revenues:	0	0	400,000	0.0%
Expenditures:	0	0	400,000	0.0%
<b>Net Revenues over (under) Expenditures</b>	<b>0</b>	<b>0</b>		
<b><i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i></b>				
Revenues:	43,312	130,643	784,562	16.7%
Expenditures:	56,736	312,876	784,562	39.9%
<b>Net Revenues over (under) Expenditures</b>	<b>(13,424)</b>	<b>(182,233)</b>		
<b><i>MUD CREEK GRANT PROJECT FUND (Project to Date)</i></b>				
Revenues:	16,396	104,342	255,681	40.8%
Expenditures:	6,279	106,573	255,681	41.7%
<b>Net Revenues over (under) Expenditures</b>	<b>10,117</b>	<b>(2,231)</b>		
<b><i>PUBLIC TRANSIT FUND</i></b>				
Revenues:	150,661	298,172	854,971	34.9%
Expenditures:	6,442	137,570	854,971	16.1%
<b>Net Revenues over (under) Expenditures</b>	<b>144,219</b>	<b>160,602</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>106,425</u>	<u>161,338</u>	850,000	19.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(106,425)</b>	<b>(130,845)</b>		
<b><i>IMMIGRATION &amp; CUSTOMS ENFORCEMENT (ICE) FUND</i></b>				
Revenues:	0	98,343	843,908	11.7%
Expenditures:	<u>43,074</u>	<u>181,616</u>	843,908	21.5%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(43,074)</b>	<b>(83,273)</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	768,136	800,000	96.0%
Expenditures:	<u>0</u>	<u>768,136</u>	800,000	96.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>0</b>	<b>0</b>		
<b><i>SEIRRA NEVADA/ECONOMIC DEVELOPMENT PROJECT (Project to Date)</i></b>				
Revenues:	0	1,375,000	3,064,918	44.9%
Expenditures:	<u>9,000</u>	<u>39,000</u>	3,064,918	1.3%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(9,000)</b>	<b>1,336,000</b>		
<b><i>SEVEN FALLS INFRASTRUCTURE REHAB PROJECT (Project to Date)</i></b>				
Revenues:	6,000,125	6,000,125	6,000,000	100.0%
Expenditures:	<u>0</u>	<u>0</u>	6,000,000	0.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>6,000,125</b>	<b>6,000,125</b>		
<b><i>EMERGENCY COMMUNICATIONS UPGRADE PROJECT (Project to Date)</i></b>				
Revenues:	0	0	1,574,000	0.0%
Expenditures:	<u>45,680</u>	<u>45,680</u>	1,574,000	2.9%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(45,680)</b>	<b>(45,680)</b>		
<b><i>UPPER HICKORY NUT GORGE TRAIL - PARTF 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:	428,567	1,719,347	4,565,922	37.7%
Expenditures:	<u>374,013</u>	<u>1,291,043</u>	4,565,922	28.3%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>54,554</b>	<b>428,304</b>		
<b><i>CANE CREEK WATER &amp; SEWER DISTRICT FUND</i></b>				
Revenues:	150,230	499,799	2,877,219	17.4%
Expenditures:	<u>71,954</u>	<u>257,025</u>	2,877,219	8.9%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>78,276</b>	<b>242,774</b>		
<b><i>JUSTICE ACADEMY SEWER FUND</i></b>				
Revenues:	3,961	15,621	38,880	40.2%
Expenditures:	<u>3,508</u>	<u>10,241</u>	38,880	26.3%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>453</b>	<b>5,380</b>		

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 10/31/12**

<b><u>Fund(s)</u></b>	<b><u>10/01/12 Beg. Cash Balance</u></b>	<b><u>Debits Revenues</u></b>	<b><u>(Credits) (Expenditures)</u></b>	<b><u>10/31/12 Ending Cash Balance</u></b>
General	\$38,579,568.86	\$8,224,277.09	(\$7,539,919.22)	\$39,263,926.73
Special Revenue	5,986,075.50	888,705.57	(699,444.20)	6,175,336.87
Capital Projects	1,134,165.68	6,026,972.26	(50,680.00)	7,110,457.94
Enterprise	7,118,935.96	731,959.38	(575,999.78)	7,274,895.56
Trust & Agency	<u>523,277.78</u>	<u>242,434.64</u>	<u>(177,998.16)</u>	<u>587,714.26</u>
Subtotal	\$53,342,023.78	\$16,114,348.94	(\$9,044,041.36)	60,412,331.36
Bank Escrow Account Balances - Capital Project Funds:				<u>467,463.63</u>
<b>Total cash available at 10/31/12</b>				<b>\$60,879,794.99</b>