

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: January 7, 2013

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

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

- Dues/Non-Profit Contributions – 2nd quarter non-profit contributions paid in October
- Elections – poll workers paid for working the November election
- 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 – 2nd quarter non-profit contribution paid in October
- 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 for the fiscal year
- Debt Service – semi-annual debt service payments due and paid at the end of November
- Non-Departmental – quarterly 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 November will not be received and posted until January 2013.

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 November 2012 Financial Reports as presented.

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT
November 30, 2012

GENERAL FUND	CURRENT	YEAR TO	BUDGET	%USED
	MONTH	DATE		FY2013
REVENUES				
Total Revenues	18,635,060	49,424,807	109,219,687	45.3%
EXPENDITURES				
Governing Body	18,092	110,310	352,937	31.3%
Dues/Non-Profit Contributions	1,257	223,343	483,695	46.2%
County Manager	16,199	101,404	305,107	33.2%
Administrative Services	27,537	155,280	407,167	38.1%
Human Resources	54,801	230,320	530,512	43.4%
Elections	130,856	384,658	796,680	48.3%
Finance	53,197	287,719	704,745	40.8%
County Assessor	121,842	616,977	1,706,312	36.2%
Tax Collector	31,943	159,095	446,301	35.6%
Legal	49,108	250,353	647,561	38.7%
Register of Deeds	28,059	177,773	472,076	37.7%
Central Services	148,460	819,040	2,292,275	35.7%
Garage	10,657	116,584	267,130	43.6%
Court Facilities	15,213	62,046	190,000	32.7%
Information Technology	101,381	649,198	1,790,245	36.3%
Sheriff	930,200	4,905,329	12,133,273	40.4%
Detention Center	291,562	1,544,604	4,230,795	36.5%
Emergency Management	20,399	143,252	340,778	42.0%
Fire Services	12,636	221,316	412,112	53.7%
Building Services	54,347	294,321	801,826	36.7%
Wellness Clinic	23,445	140,555	380,685	36.9%
Emergency Medical Services	276,589	1,801,843	4,179,607	43.1%
Animal Services	55,092	232,264	572,451	40.6%
Rescue Squad Contribution	765	56,275	110,360	51.0%
Forestry Services	3,441	22,558	65,899	34.2%
Soil & Water Conservation	84,730	173,357	360,061	48.1%
Utilities	15,418	88,522	278,282	31.8%
Planning	33,425	185,826	538,674	34.5%
Code Enforcement Services	24,220	107,967	258,887	41.7%
Cooperative Extension	19,090	129,237	321,326	40.2%
Economic Development	52,730	219,601	553,499	39.7%
Public Health	407,954	2,206,616	6,034,016	36.6%
Environmental Health	65,995	367,807	937,464	39.2%
H&CC Block Grant	0	191,085	768,216	24.9%
Medical Services - Autopsies	2,900	11,200	46,250	24.2%
Mental Health	0	235,806	528,612	44.6%
Rural Transportation Assist Program	0	50,830	267,294	19.0%
Social Services	1,364,901	7,290,289	18,940,080	38.5%
Juvenile Justice Programs	14,328	57,585	193,745	29.7%
Veterans Services	1,835	11,397	44,888	25.4%
Public Library	197,590	1,354,403	2,916,290	46.4%
Recreation	146,679	498,606	1,418,049	35.2%
Public Education	2,238,995	10,250,321	24,025,977	42.7%
Debt Service	5,443,586	6,724,556	14,462,119	46.5%
Non-Departmental	0	155,801	225,000	69.2%
Interfund Transfers	<u>36,624</u>	<u>183,121</u>	<u>1,480,429</u>	<u>12.4%</u>
Total Expenditures	12,628,078	44,200,350	109,219,687	40.5%
Net Revenues over (under) Expenditures	6,006,982	5,224,457		

<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	859,003	4,631,029	11,784,066	39.3%
DSS-Smartstart Program	31,686	177,949	535,741	33.2%
Federal & State Programs	470,942	2,468,579	6,563,273	37.6%
General Assistance	3,270	12,732	57,000	22.3%
Total Expenditures	1,364,901	7,290,289	18,940,080	38.5%
<i>EDUCATION</i>				
Schools Current/Capital Expense	1,766,666	8,833,333	21,200,000	41.7%
Blue Ridge Community College	<u>472,329</u>	<u>1,416,988</u>	<u>2,825,977</u>	<u>50.1%</u>
Total Expenditures	2,238,995	10,250,321	24,025,977	42.7%
<i>DEBT SERVICE</i>				
County Schools	3,714,419	4,929,790	8,869,418	55.6%
Blue Ridge Community College	490,780	490,780	1,616,429	30.4%
Henderson County	<u>1,238,387</u>	<u>1,303,986</u>	<u>3,976,272</u>	<u>32.8%</u>
Total Expenditures	5,443,586	6,724,556	14,462,119	46.5%
<i>INTERFUND TRANSFERS</i>				
Capital Reserve Fund	16,667	83,334	200,000	41.7%
Public Transit Fund	12,055	60,274	144,657	41.7%
Capital Projects Fund	0	0	876,576	0.0%
Solid Waste Fund	7,902	39,513	94,832	41.7%
Debt Service Fund	0	0	164,364	0.0%
Total Expenditures	36,624	183,121	1,480,429	12.4%

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2013</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>CAPITAL RESERVE FUND</i>				
Revenues:	16,667	83,335	200,000	41.7%
Expenditures:	<u>19,063</u>	<u>45,911</u>	200,000	23.0%
Net Revenues over (under) Expenditures	(2,396)	37,424		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	1,983,242	3,681,781	6,838,321	53.8%
Expenditures:	<u>135,640</u>	<u>560,820</u>	6,838,321	8.2%
Net Revenues over (under) Expenditures	1,847,602	3,120,961		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	54,290	271,421	650,291	41.7%
Expenditures:	<u>38,039</u>	<u>252,323</u>	650,291	38.8%
Net Revenues over (under) Expenditures	16,251	19,098		
<i>HENDERSON TOURISM DEVELOPMENT AUTHORITY FUND</i>				
Revenues:	83,491	660,508	1,297,081	50.9%
Expenditures:	<u>79,412</u>	<u>477,214</u>	1,297,081	36.8%
Net Revenues over (under) Expenditures	4,079	183,294		
<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:	43,246	173,889	784,562	22.2%
Expenditures:	<u>81,275</u>	<u>331,906</u>	784,562	42.3%
Net Revenues over (under) Expenditures	(38,029)	(158,017)		
<i>MUD CREEK GRANT PROJECT FUND (Project to Date)</i>				
Revenues:	0	104,342	255,681	40.8%
Expenditures:	<u>5,100</u>	<u>111,673</u>	255,681	43.7%
Net Revenues over (under) Expenditures	(5,100)	(7,331)		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	9,824	307,996	854,971	36.0%
Expenditures:	<u>4,702</u>	<u>142,272</u>	854,971	16.6%
Net Revenues over (under) Expenditures	5,122	165,724		

	<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>74,613</u>	<u>235,951</u>	850,000	27.8%
Net Revenues over (under)	(74,613)	(205,458)		
Expenditures				
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	55,122	153,465	843,908	18.2%
Expenditures:	<u>79,608</u>	<u>261,224</u>	843,908	31.0%
Net Revenues over (under)	(24,486)	(107,759)		
Expenditures				

	<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:	19,063	787,199	800,000	98.4%
Expenditures:	<u>19,063</u>	<u>787,199</u>	800,000	98.4%
Net Revenues over (under)	0	0		
Expenditures				
<i>SEIRRA NEVADA/ECONOMIC DEVELOPMENT PROJECT (Project to Date)</i>				
Revenues:	0	1,375,000	3,064,918	44.9%
Expenditures:	<u>15,000</u>	<u>54,000</u>	3,064,918	1.8%
Net Revenues over (under)	(15,000)	1,321,000		
Expenditures				
<i>SEVEN FALLS INFRASTRUCTURE REHAB PROJECT (Project to Date)</i>				
Revenues:	0	6,000,125	6,000,000	100.0%
Expenditures:	<u>0</u>	<u>0</u>	6,000,000	0.0%
Net Revenues over (under)	0	6,000,125		
Expenditures				
<i>EMERGENCY COMMUNICATIONS UPGRADE PROJECT (Project to Date)</i>				
Revenues:	0	0	1,574,000	0.0%
Expenditures:	<u>0</u>	<u>45,680</u>	1,574,000	2.9%
Net Revenues over (under)	0	(45,680)		
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 MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2013</u>
<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	461,432	2,180,779	4,565,922	47.8%
Expenditures:	<u>599,067</u>	<u>1,891,580</u>	4,565,922	41.4%
Net Revenues over (under) Expenditures	(137,635)	289,199		
<i>CANE CREEK WATER & SEWER DISTRICT FUND</i>				
Revenues:	129,619	629,418	2,877,219	21.9%
Expenditures:	<u>320,933</u>	<u>573,508</u>	2,877,219	19.9%
Net Revenues over (under) Expenditures	(191,314)	55,910		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	3,875	19,497	38,880	50.1%
Expenditures:	<u>2,486</u>	<u>12,727</u>	38,880	32.7%
Net Revenues over (under) Expenditures	1,389	6,770		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 11/30/12**

<u>Fund(s)</u>	<u>11/01/12 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>11/30/12 Ending Cash Balance</u>
General	\$39,263,926.73	\$23,064,704.25	(\$13,867,182.47)	\$48,461,448.51
Special Revenue	6,175,336.87	2,274,733.18	(521,186.53)	7,928,883.52
Capital Projects	7,110,457.94	0.00	(19,338.20)	7,091,119.74
Enterprise	7,274,895.56	665,618.11	(1,047,479.72)	6,893,033.95
Trust & Agency	<u>587,714.26</u>	<u>170,452.21</u>	<u>(200,269.15)</u>	<u>557,897.32</u>
Subtotal	\$60,412,331.36	\$26,175,507.75	(\$15,655,456.07)	70,932,383.04
Bank Escrow Account Balances - Capital Project Funds:				<u>467,485.20</u>
Total cash available at 11/30/12				\$71,399,868.24