

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** April 2, 2012

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

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

**ATTACHMENTS:** Yes

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

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

- Criminal Justice Partnership Program – 100 percent grant funded program
- Rescue Squad – 4<sup>th</sup> quarter non-profit contribution payment
- Economic Development – pass through incentive payment of \$240,000 from the state to UPM/Raflatac

The YTD deficit in the Capital Reserve Fund is the balance remaining from the original \$750,000 approved and allocated by the Board for Recreation Park Projects from fund balance in this Fund.

The YTD deficit in the Emergency Telephone System (911) Fund is due to the payment of annual debt service (\$106,235.53) on financing for the 911 system upgrade. This deficit will correct itself by the end of the fiscal year.

The YTD deficit in the Immigration and Customs Enforcement (ICE) Fund is due to project expenditures for the new ICE vehicle storage building, new vehicles and the purchase of equipment. Most of these expenditures have been covered through the appropriation of available fund balance in the ICE Fund. Also, due to a timing delay in receiving payments - federal ICE revenues for February will not be received and posted until April 2012.

The YTD deficit in the CDBG – Talley Drive Project Fund and the Mud Creek 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 Solid Waste Landfill Fund is due to expenditures made for the Solid Waste Capital Improvements Project. Fund balance of \$1,950,000 was appropriated to pay for project expenditures in FY2012.

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

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

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

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

HENDERSON COUNTY FINANCIAL REPORT  
February 29, 2012

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2012</u>
<b>GENERAL FUND</b>				
<b>REVENUES</b>				
<b>Total Revenues</b>	<b>5,305,588</b>	<b>81,860,129</b>	<b>106,879,627</b>	<b>76.6%</b>
<b>EXPENDITURES</b>				
Governing Body	31,685	215,911	354,590	60.9%
Dues/Non-Profit Contributions	3,479	253,730	372,414	68.1%
County Manager	16,353	150,773	301,573	50.0%
Administrative Services	26,463	277,713	419,542	66.2%
Human Resources	28,885	296,532	451,234	65.7%
Elections	42,634	294,908	735,191	40.1%
Finance	40,463	398,002	630,064	63.2%
County Assessor	177,782	994,535	1,689,174	58.9%
Tax Collector	17,581	152,676	228,317	66.9%
Deputy Tax Collector	15,097	125,737	203,222	61.9%
Legal	39,899	369,069	638,003	57.8%
Register of Deeds	31,949	313,126	841,996	37.2%
Central Services	217,140	1,433,532	2,150,939	66.6%
Garage	3,928	115,354	304,038	37.9%
Court Facilities	11,260	74,344	190,000	39.1%
Information Technology	216,489	1,230,598	1,845,946	66.7%
Sheriff	846,967	7,783,342	12,229,119	63.6%
Detention Center	329,078	2,627,682	4,132,300	63.6%
Emergency Management	12,442	136,989	283,352	48.3%
Fire Services	13,948	179,567	370,865	48.4%
Building Services	54,168	484,236	810,475	59.7%
Wellness Clinic	26,851	243,729	376,544	64.7%
Emergency Medical Services	290,199	2,472,765	3,893,331	63.5%
Animal Services	30,243	271,868	511,048	53.2%
Criminal Justice Partnership Program	8,008	68,967	96,588	71.4%
Rescue Squad Contribution	595	76,895	98,650	77.9%
Property Addressing	3,738	50,173	85,977	58.4%
Forestry Services	1,481	12,889	65,899	19.6%
Soil & Water Conservation	25,537	186,831	356,257	52.4%
Utilities	14,820	125,275	215,212	58.2%
Planning	26,814	262,796	471,417	55.7%
Code Enforcement Services	15,430	137,666	281,326	48.9%
Cooperative Extension	18,399	179,279	321,326	55.8%
Economic Development	8,858	560,118	745,573	75.1%
Public Health	399,650	3,391,220	6,101,492	55.6%
Environmental Health	68,105	558,499	889,896	62.8%
H&CC Block Grant	14,622	465,784	753,676	61.8%
Medical Services - Autopsies	4,900	21,500	46,250	46.5%
Mental Health	109,903	348,709	528,612	66.0%
Rural Transportation Assist Program	0	123,397	267,294	46.2%
Social Services	1,436,108	12,042,214	19,704,654	61.1%
Juvenile Justice Programs	5,589	73,560	209,672	35.1%
Veterans Services	1,860	15,841	25,209	62.8%
Public Library	165,559	1,682,128	2,778,696	60.5%
Recreation	76,461	642,251	1,410,252	45.5%
Public Education	1,577,327	13,993,371	21,803,825	64.2%
Debt Service	574	7,493,233	14,976,591	50.0%
Non-Departmental	0	774	173,825	0.4%
Interfund Transfers	<u>28,651</u>	<u>229,211</u>	<u>508,181</u>	<u>45.1%</u>
<b>Total Expenditures</b>	<b>6,537,972</b>	<b>63,639,299</b>	<b>106,879,627</b>	<b>59.5%</b>
<b>Net Revenues over (under)</b>	<b>(1,232,384)</b>	<b>18,220,830</b>		
<b>Expenditures</b>				

<u>APPROPRIATIONS DETAIL</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2012</u>
<b><i>SOCIAL SERVICES</i></b>				
Staff Operations	811,006	7,043,932	11,597,738	60.7%
DSS-Smartstart Program	44,512	352,262	492,740	71.5%
Federal & State Programs	577,267	4,622,292	7,557,176	61.2%
General Assistance	<u>3,323</u>	<u>23,728</u>	<u>57,000</u>	<u>41.6%</u>
<b>Total Expenditures</b>	<b>1,436,108</b>	<b>12,042,214</b>	<b>19,704,654</b>	<b>61.1%</b>
<b><i>EDUCATION</i></b>				
Schools Current Expense	1,546,833	12,374,666	18,561,999	66.7%
Schools Capital Expense	30,494	124,154	1,000,000	12.4%
Blue Ridge Community College	<u>0</u>	<u>1,494,551</u>	<u>2,241,826</u>	<u>66.7%</u>
<b>Total Expenditures</b>	<b>1,577,327</b>	<b>13,993,371</b>	<b>21,803,825</b>	<b>64.2%</b>
<b><i>DEBT SERVICE</i></b>				
County Schools	574	4,898,047	9,402,833	52.1%
Blue Ridge Community College	0	509,538	1,653,247	30.8%
Henderson County	<u>0</u>	<u>2,085,648</u>	<u>3,920,511</u>	<u>53.2%</u>
<b>Total Expenditures</b>	<b>574</b>	<b>7,493,233</b>	<b>14,976,591</b>	<b>50.0%</b>
<b><i>INTERFUND TRANSFERS</i></b>				
Public Transit Fund	14,332	114,657	171,985	66.7%
Solid Waste Fund	14,319	114,554	171,832	66.7%
Debt Service Fund	<u>0</u>	<u>0</u>	<u>164,364</u>	<u>0.0%</u>
<b>Total Expenditures</b>	<b>28,651</b>	<b>229,211</b>	<b>508,181</b>	<b>45.1%</b>

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2012</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>				
<b><i>CAPITAL RESERVE FUND</i></b>				
Revenues:	0	700,000	593,751	117.9%
Expenditures:	<u>15,146</u>	<u>530,348</u>	593,751	89.3%
<b>Net Revenues over (under) Expenditures</b>	<b>(15,146)</b>	<b>169,652</b>		
<b><i>FIRE DISTRICTS FUND</i></b>				
Revenues:	244,621	6,560,113	6,620,517	99.1%
Expenditures:	<u>544,806</u>	<u>3,514,002</u>	6,620,517	53.1%
<b>Net Revenues over (under) Expenditures</b>	<b>(300,185)</b>	<b>3,046,111</b>		
<b><i>REVALUATION RESERVE FUND</i></b>				
Revenues:	53,478	428,102	641,359	66.7%
Expenditures:	<u>41,117</u>	<u>365,565</u>	641,359	57.0%
<b>Net Revenues over (under) Expenditures</b>	<b>12,361</b>	<b>62,537</b>		
<b><i>TRAVEL &amp; TOURISM FUND</i></b>				
Revenues:	60,918	858,927	1,036,328	82.9%
Expenditures:	<u>42,556</u>	<u>577,392</u>	1,036,328	55.7%
<b>Net Revenues over (under) Expenditures</b>	<b>18,362</b>	<b>281,535</b>		
<b><i>CDBG - 2008 SCATTERED SITE HOUSING PROJECT FUND (Project to Date)</i></b>				
Revenues:	0	391,063	400,000	97.8%
Expenditures:	<u>0</u>	<u>391,063</u>	400,000	97.8%
<b>Net Revenues over (under) Expenditures</b>	<b>0</b>	<b>0</b>		
<b><i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i></b>				
Revenues:	43,376	307,836	578,156	53.2%
Expenditures:	<u>69,911</u>	<u>371,194</u>	578,156	64.2%
<b>Net Revenues over (under) Expenditures</b>	<b>(26,535)</b>	<b>(63,358)</b>		
<b><i>CDBG - THE WARM COMPANY PROJECT FUND (Project to Date)</i></b>				
Revenues:	28,853	142,703	200,000	71.4%
Expenditures:	<u>0</u>	<u>142,703</u>	200,000	71.4%
<b>Net Revenues over (under) Expenditures</b>	<b>28,853</b>	<b>0</b>		
<b><i>MUD CREEK GRANT PROJECT FUND (Project to Date)</i></b>				
Revenues:	30,727	56,528	255,681	22.1%
Expenditures:	<u>5,068</u>	<u>61,330</u>	255,681	24.0%
<b>Net Revenues over (under) Expenditures</b>	<b>25,659</b>	<b>(4,802)</b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2012</u>
<b><i>PUBLIC TRANSIT FUND</i></b>				
Revenues:	176,501	439,460	836,286	52.5%
Expenditures:	<u>51,149</u>	<u>385,473</u>	836,286	46.1%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>125,352</b>	<b>53,987</b>		
<b><i>CDBG - TALLEY DRIVE PROJECT FUND (Project to Date)</i></b>				
Revenues:	0	0	850,000	0.0%
Expenditures:	<u>284</u>	<u>6,979</u>	850,000	0.8%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(284)</b>	<b>(6,979)</b>		
<b><i>IMMIGRATION &amp; CUSTOMS ENFORCEMENT (ICE) FUND</i></b>				
Revenues:	86,056	474,936	962,771	49.3%
Expenditures:	<u>67,973</u>	<u>712,118</u>	962,771	74.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>18,083</b>	<b>(237,182)</b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT</u> <u>TO DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2012</u>
<b><u>CAPITAL PROJECT FUNDS</u></b>				
<b><i>RECREATION PARKS REPAIRS AND RENOVATIONS (Project to Date)</i></b>				
Revenues:	15,146	736,597	750,000	98.2%
Expenditures:	<u>4,868</u>	<u>736,597</u>	750,000	98.2%
<b>Net Revenues over (under) Expenditures</b>	<b>10,278</b>	<b>0</b>		
<b><i>FACILITIES LIGHTING RETROFIT GRANT (ARRA) PROJECT (Project to Date)</i></b>				
Revenues:	0	192,726	183,101	105.3%
Expenditures:	<u>0</u>	<u>161,940</u>	183,101	88.4%
<b>Net Revenues over (under) Expenditures</b>	<b>0</b>	<b>30,786</b>		
<b><i>SOLAR THERMAL WATER SYSTEM PROJECT - NEW COURTHOUSE (Project to Date)</i></b>				
Revenues:	0	71,419	71,419	100.0%
Expenditures:	<u>0</u>	<u>71,419</u>	71,419	100.0%
<b>Net Revenues over (under) Expenditures</b>	<b>0</b>	<b>0</b>		
<b><i>NORTH HIGH/APPLE VALLEY MIDDLE CLASSROOM BLDG PROJECT (Project to Date)</i></b>				
Revenues:	66	7,186,708	7,053,000	101.9%
Expenditures:	<u>65,002</u>	<u>7,062,694</u>	7,053,000	100.1%
<b>Net Revenues over (under) Expenditures</b>	<b>(64,936)</b>	<b>124,014</b>		
<b><i>BRCC FACILITIES REPAIRS AND RENOVATIONS (Projects to Date)</i></b>				
Revenues:	20	2,014,739	2,000,000	100.7%
Expenditures:	<u>0</u>	<u>1,655,198</u>	2,000,000	82.8%
<b>Net Revenues over (under) Expenditures</b>	<b>20</b>	<b>359,541</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) 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>FY2012</u>
<b><u>ENTERPRISE FUNDS</u></b>				
<b><i>SOLID WASTE LANDFILL FUND</i></b>				
Revenues:	377,463	4,775,853	8,821,639	54.1%
Expenditures:	<u>360,895</u>	<u>4,832,596</u>	8,821,639	54.8%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>16,568</b>	<b>(56,743)</b>		
<b><i>CANE CREEK WATER &amp; SEWER DISTRICT FUND</i></b>				
Revenues:	95,538	909,631	1,080,822	84.2%
Expenditures:	<u>18,156</u>	<u>511,802</u>	1,080,822	47.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>77,382</b>	<b>397,829</b>		
<b><i>JUSTICE ACADEMY SEWER FUND</i></b>				
Revenues:	3,432	33,960	42,800	79.3%
Expenditures:	<u>1,110</u>	<u>13,758</u>	42,800	32.1%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>2,322</b>	<b>20,202</b>		

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 02/29/12**

<b><u>Fund(s)</u></b>	<b><u>02/01/12 Beg. Cash Balance</u></b>	<b><u>Debits Revenues</u></b>	<b><u>(Credits) (Expenditures)</u></b>	<b><u>02/29/12 Ending Cash Balance</u></b>
General	\$60,909,009.42	\$5,070,653.51	(\$6,933,018.79)	\$59,046,644.14
Special Revenue	8,371,505.40	470,346.42	(356,849.60)	8,485,002.22
Capital Projects	28,477.69	2,057,784.09	(965,082.74)	1,121,179.04
Enterprise	8,865,012.63	574,177.43	(603,847.26)	8,835,342.80
Trust & Agency	<u>505,619.92</u>	<u>123,707.21</u>	<u>(130,513.30)</u>	<u>498,813.83</u>
Subtotal	\$78,679,625.06	\$8,296,668.66	(\$8,989,311.69)	77,986,982.03
Bank Escrow Account Balances - Capital Project Funds:				<u>653,621.19</u>
<b>Total cash available at 02/29/12</b>				<b>\$78,640,603.22</b>