

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: May 7, 2012

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

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

- Dues/Non-Profit Contributions – 4th quarter non-profit contribution payments
- Criminal Justice Partnership Program – 100 percent grant funded program
- Rescue Squad – 4th 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 Emergency Telephone System (911) Fund is due to the payment of annual debt service (\$106,235.53) on financing for the 911 system upgrade and a transfer to the General Fund for eligible property addressing expenditures. Fund balance of \$109,755 was appropriated to cover expenditures in this Fund for FY2012.

The YTD deficit in the CDBG – 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 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 March will not be received and posted until May 2012.

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 approximately 50 percent of the project expenditures in FY2012.

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT
March 31, 2012

<i>GENERAL FUND</i>	CURRENT	YEAR TO	BUDGET	%USED
REVENUES	<u>MONTH</u>	<u>DATE</u>	<u>BUDGET</u>	<u>FY2012</u>
Total Revenues	5,908,305	87,768,434	107,401,103	81.7%
EXPENDITURES				
Governing Body	26,190	242,101	354,590	68.3%
Dues/Non-Profit Contributions	55,672	309,402	372,414	83.1%
County Manager	38,153	188,926	301,573	62.6%
Administrative Services	40,745	318,458	419,542	75.9%
Human Resources	45,552	339,519	451,234	75.2%
Elections	44,154	340,710	735,191	46.3%
Finance	69,922	467,924	630,064	74.3%
County Assessor	157,371	1,152,611	1,689,174	68.2%
Tax Collector	27,102	179,778	228,317	78.7%
Deputy Tax Collector	25,486	151,222	203,222	74.4%
Legal	70,371	439,439	638,003	68.9%
Register of Deeds	45,522	358,648	841,996	42.6%
Central Services	245,177	1,682,808	2,150,939	78.2%
Garage	38,946	154,300	304,038	50.8%
Court Facilities	11,127	86,807	190,000	45.7%
Information Technology	148,724	1,399,633	1,845,946	75.8%
Sheriff	1,210,258	9,061,828	12,229,119	74.1%
Detention Center	410,141	3,032,857	4,132,300	73.4%
Emergency Management	19,301	156,290	283,352	55.2%
Fire Services	19,578	199,145	370,865	53.7%
Building Services	69,311	553,548	810,475	68.3%
Wellness Clinic	38,385	282,836	376,544	75.1%
Emergency Medical Services	408,474	3,121,226	4,142,709	75.3%
Animal Services	47,219	321,113	511,048	62.8%
Criminal Justice Partnership Program	8,135	77,102	96,588	79.8%
Rescue Squad Contribution	22,461	99,355	100,000	99.4%
Property Addressing	17,344	56,642	85,977	65.9%
Forestry Services	8,184	21,073	65,899	32.0%
Soil & Water Conservation	28,735	215,566	356,257	60.5%
Utilities	22,317	147,592	215,212	68.6%
Planning	38,731	301,527	471,417	64.0%
Code Enforcement Services	26,904	164,570	281,326	58.5%
Cooperative Extension	23,788	203,067	321,326	63.2%
Economic Development	76,227	636,344	745,573	85.3%
Public Health	614,011	3,997,618	6,103,822	65.5%
Environmental Health	95,612	654,110	889,896	73.5%
H&CC Block Grant	97,093	562,877	753,676	74.7%
Medical Services - Autopsies	5,400	26,900	46,250	58.2%
Mental Health	5,000	353,709	528,612	66.9%
Rural Transportation Assist Program	41,670	165,066	267,294	61.8%
Social Services	1,876,240	13,953,263	19,941,455	70.0%
Juvenile Justice Programs	46,628	120,188	209,672	57.3%
Veterans Services	2,632	18,474	25,209	73.3%
Public Library	274,012	1,968,631	2,810,313	70.1%
Recreation	275,080	916,761	1,410,252	65.0%
Public Education	1,760,544	15,753,914	21,803,825	72.3%
Debt Service	1,399,849	8,893,081	14,976,591	59.4%
Non-Departmental	0	774	173,825	0.4%
Interfund Transfers	<u>28,651</u>	<u>257,863</u>	<u>508,181</u>	<u>50.7%</u>
Total Expenditures	10,108,129	74,107,196	107,401,103	69.0%
Net Revenues over (under) Expenditures	(4,199,824)	13,661,238		

<u>APPROPRIATIONS DETAIL</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2012</u>
<i>SOCIAL SERVICES</i>				
Staff Operations	1,231,974	8,310,713	11,597,738	71.7%
DSS-Smartstart Program	47,359	399,621	535,741	74.6%
Federal & State Programs	594,912	5,217,205	7,750,976	67.3%
General Assistance	<u>1,995</u>	<u>25,723</u>	<u>57,000</u>	<u>45.1%</u>
Total Expenditures	1,876,240	13,953,262	19,941,455	70.0%
<i>EDUCATION</i>				
Schools Current Expense	1,546,833	13,921,499	18,561,999	75.0%
Schools Capital Expense	26,892	151,046	1,000,000	15.1%
Blue Ridge Community College	<u>186,819</u>	<u>1,681,369</u>	<u>2,241,826</u>	<u>75.0%</u>
Total Expenditures	1,760,544	15,753,914	21,803,825	72.3%
<i>DEBT SERVICE</i>				
County Schools	1,890,257	6,788,303	9,402,833	72.2%
Blue Ridge Community College	0	509,538	1,653,247	30.8%
Henderson County	<u>-490,408</u>	<u>1,595,240</u>	<u>3,920,511</u>	<u>40.7%</u>
Total Expenditures	1,399,849	8,893,081	14,976,591	59.4%
<i>INTERFUND TRANSFERS</i>				
Public Transit Fund	14,332	128,989	171,985	75.0%
Solid Waste Fund	14,319	128,874	171,832	75.0%
Debt Service Fund	0	0	<u>164,364</u>	<u>0.0%</u>
Total Expenditures	28,651	257,863	508,181	50.7%

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2012</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>CAPITAL RESERVE FUND</i>				
Revenues:	0	700,000	593,751	117.9%
Expenditures:	<u>3,009</u>	<u>533,357</u>	593,751	89.8%
Net Revenues over (under) Expenditures	(3,009)	166,643		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	119,276	6,679,388	6,620,517	100.9%
Expenditures:	<u>58,428</u>	<u>3,572,429</u>	6,620,517	54.0%
Net Revenues over (under) Expenditures	60,848	3,106,959		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	53,599	481,701	641,359	75.1%
Expenditures:	<u>64,114</u>	<u>429,679</u>	641,359	67.0%
Net Revenues over (under) Expenditures	(10,515)	52,022		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	84,015	942,942	1,036,328	91.0%
Expenditures:	<u>110,505</u>	<u>687,897</u>	1,036,328	66.4%
Net Revenues over (under) Expenditures	(26,490)	255,045		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	857	308,693	627,830	49.2%
Expenditures:	<u>55,064</u>	<u>429,392</u>	627,830	68.4%
Net Revenues over (under) Expenditures	(54,207)	(120,699)		
<i>MUD CREEK GRANT PROJECT FUND (Project to Date)</i>				
Revenues:	0	56,528	255,681	22.1%
Expenditures:	<u>5,035</u>	<u>66,365</u>	255,681	26.0%
Net Revenues over (under) Expenditures	(5,035)	(9,837)		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	41,397	480,857	871,763	55.2%
Expenditures:	<u>79,953</u>	<u>465,426</u>	871,763	53.4%
Net Revenues over (under) Expenditures	(38,556)	15,431		
<i>CDBG - TALLEY DRIVE PROJECT FUND (Project to Date)</i>				
Revenues:	6,979	6,979	850,000	0.8%
Expenditures:	<u>0</u>	<u>6,979</u>	850,000	0.8%
Net Revenues over (under) Expenditures	6,979	0		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2012</u>
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	62,785	537,721	962,771	55.9%
Expenditures:	<u>113,222</u>	<u>825,340</u>	962,771	85.7%
Net Revenues over (under) Expenditures	(50,437)	(287,619)		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT</u> <u>TO DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2012</u>
<u>CAPITAL PROJECT FUNDS</u>				
<i>RECREATION PARKS REPAIRS AND RENOVATIONS (Project to Date)</i>				
Revenues:	3,009	739,606	750,000	98.6%
Expenditures:	<u>3,009</u>	<u>739,606</u>	750,000	98.6%
Net Revenues over (under) Expenditures	0	0		
<i>FACILITIES LIGHTING RETROFIT GRANT (ARRA) PROJECT (Project to Date)</i>				
Revenues:	17,960	210,686	183,101	115.1%
Expenditures:	<u>0</u>	<u>182,428</u>	183,101	99.6%
Net Revenues over (under) Expenditures	17,960	28,258		
<i>NORTH HIGH/APPLE VALLEY MIDDLE CLASSROOM BLDG PROJECT (Project to Date)</i>				
Revenues:	45	7,186,753	7,053,000	101.9%
Expenditures:	<u>734</u>	<u>7,063,428</u>	7,053,000	100.1%
Net Revenues over (under) Expenditures	(689)	123,325		
<i>BRCC FACILITIES REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	14	2,014,753	2,000,000	100.7%
Expenditures:	<u>0</u>	<u>1,655,198</u>	2,000,000	82.8%
Net Revenues over (under) Expenditures	14	359,555		
<i>UPPER HICKORY NUT GORGE TRAIL - PARTF 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) Expenditures	0	0		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2012</u>
<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	342,543	5,118,396	8,821,639	58.0%
Expenditures:	<u>450,657</u>	<u>5,295,760</u>	8,821,639	60.0%
Net Revenues over (under) Expenditures	(108,114)	(177,364)		
<i>CANE CREEK WATER & SEWER DISTRICT FUND</i>				
Revenues:	110,939	1,020,570	1,231,256	82.9%
Expenditures:	<u>359,539</u>	<u>949,727</u>	1,231,256	77.1%
Net Revenues over (under) Expenditures	(248,600)	70,843		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	4,082	38,041	42,800	88.9%
Expenditures:	<u>11,326</u>	<u>25,083</u>	42,800	58.6%
Net Revenues over (under) Expenditures	(7,244)	12,958		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 03/31/12**

<u>Fund(s)</u>	<u>03/01/12 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>03/31/12 Ending Cash Balance</u>
General	\$59,046,644.14	\$4,301,677.33	(\$9,531,141.36)	\$53,817,180.11
Special Revenue	8,485,002.22	517,024.11	(1,549,150.16)	7,452,876.17
Capital Projects	1,121,179.04	851,577.72	(1,414,019.60)	558,737.16
Enterprise	8,835,342.80	738,423.23	(819,821.36)	8,753,944.67
Trust & Agency	<u>498,813.83</u>	<u>139,950.57</u>	<u>(162,817.93)</u>	<u>475,946.47</u>
Subtotal	\$77,986,982.03	\$6,548,652.96	(\$13,476,950.41)	71,058,684.58
Bank Escrow Account Balances - Capital Project Funds:				<u>653,680.07</u>
Total cash available at 03/31/12				\$71,712,364.65