

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: June 4, 2012

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

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

- Dues/Non-Profit Contributions – 4th quarter non-profit contribution payments
- Information Technology – encumbrances for capital and non-capital technology purchases appropriated in the current fiscal year
- 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
- Mental Health – payment of mental health maintenance of effort funds appropriated for the fiscal year

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 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 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 April will not be received and posted until June 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 April 2012 Financial Reports as presented.

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT
April 30, 2012

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2012</u>
GENERAL FUND				
REVENUES				
Total Revenues	4,389,586	92,158,020	109,210,087	84.4%
EXPENDITURES				
Governing Body	30,052	275,797	354,590	77.8%
Dues/Non-Profit Contributions	21,877	331,279	372,414	89.0%
County Manager	51,085	240,011	301,573	79.6%
Administrative Services	26,574	345,032	419,542	82.2%
Human Resources	39,881	379,399	451,234	84.1%
Elections	41,956	382,992	735,191	52.1%
Finance	42,057	509,981	630,064	80.9%
County Assessor	76,577	1,228,482	1,689,174	72.7%
Tax Collector	19,215	198,993	228,317	87.2%
Deputy Tax Collector	15,719	166,941	203,222	82.1%
Legal	39,336	478,775	638,003	75.0%
Register of Deeds	118,803	501,389	957,046	52.4%
Central Services	198,703	1,875,011	2,238,226	83.8%
Garage	36,291	192,990	304,038	63.5%
Court Facilities	10,766	97,573	190,000	51.4%
Information Technology	175,076	1,772,885	2,014,641	88.0%
Sheriff	806,706	9,885,051	12,229,119	80.8%
Detention Center	297,359	3,323,085	4,147,102	80.1%
Emergency Management	14,246	170,536	283,352	60.2%
Fire Services	14,628	213,773	370,865	57.6%
Building Services	44,713	598,261	810,475	73.8%
Wellness Clinic	26,138	308,253	376,544	81.9%
Emergency Medical Services	279,166	3,397,596	4,142,709	82.0%
Animal Services	38,923	364,390	511,048	71.3%
Criminal Justice Partnership Program	6,144	83,247	96,588	86.2%
Rescue Squad Contribution	1,690	101,045	101,150	99.9%
Property Addressing	4,678	61,320	85,977	71.3%
Forestry Services	13,466	34,539	65,899	52.4%
Soil & Water Conservation	17,891	233,457	356,257	65.5%
Utilities	14,937	162,529	215,212	75.5%
Planning	24,894	326,421	471,417	69.2%
Code Enforcement Services	14,963	179,533	281,326	63.8%
Cooperative Extension	18,608	225,602	321,326	70.2%
Economic Development	88,701	728,102	775,573	93.9%
Public Health	425,349	4,457,054	6,118,822	72.8%
Environmental Health	62,159	716,269	889,896	80.5%
H&CC Block Grant	54,314	617,191	753,676	81.9%
Medical Services - Autopsies	6,000	32,900	46,250	71.1%
Mental Health	174,903	528,612	528,612	100.0%
Rural Transportation Assist Program	18,903	183,969	267,294	68.8%
Social Services	1,442,758	15,409,319	19,941,455	77.3%
Juvenile Justice Programs	4,198	124,387	211,672	58.8%
Veterans Services	1,910	20,384	25,209	80.9%
Public Library	192,570	2,184,638	2,810,313	77.7%
Recreation	88,184	1,006,354	1,410,252	71.4%
Public Education	2,016,813	17,770,728	21,803,825	81.5%
Debt Service	1,414	8,894,497	14,976,591	59.4%
Non-Departmental	25,343	26,117	173,825	15.0%
Interfund Transfers	<u>193,015</u>	<u>450,877</u>	<u>1,883,181</u>	<u>23.9%</u>
Total Expenditures	7,379,652	81,797,566	109,210,087	74.9%
Net Revenues over (under)	(2,990,066)	10,360,454		
Expenditures				

<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	868,091	9,192,103	11,860,328	77.5%
DSS-Smartstart Program	41,862	441,483	535,741	82.4%
Federal & State Programs	530,457	5,747,662	7,488,386	76.8%
General Assistance	<u>2,348</u>	<u>28,071</u>	<u>57,000</u>	<u>49.2%</u>
Total Expenditures	1,442,758	15,409,319	19,941,455	77.3%
<i>EDUCATION</i>				
Schools Current Expense	1,546,833	15,468,333	18,561,999	83.3%
Schools Capital Expense	96,342	247,388	1,000,000	24.7%
Blue Ridge Community College	<u>373,638</u>	<u>2,055,007</u>	<u>2,241,826</u>	<u>91.7%</u>
Total Expenditures	2,016,813	17,770,728	21,803,825	81.5%
<i>DEBT SERVICE</i>				
County Schools	707	6,789,011	9,402,833	72.2%
Blue Ridge Community College	0	509,538	1,653,247	30.8%
Henderson County	<u>707</u>	<u>1,595,948</u>	<u>3,920,511</u>	<u>40.7%</u>
Total Expenditures	1,414	8,894,497	14,976,591	59.4%
<i>INTERFUND TRANSFERS</i>				
Public Transit Fund	14,332	143,321	171,985	83.3%
Economic Development Fund	0	0	1,375,000	0.0%
Solid Waste Fund	14,320	143,193	171,832	83.3%
Debt Service Fund	<u>164,363</u>	<u>164,363</u>	<u>164,364</u>	<u>100.0%</u>
Total Expenditures	193,015	450,877	1,883,181	23.9%

	<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>3,930</u>	<u>534,278</u>	593,751	90.0%
Net Revenues over (under) Expenditures	(3,930)	165,722		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	70,845	6,750,234	6,620,517	102.0%
Expenditures:	<u>1,222,612</u>	<u>4,795,041</u>	6,620,517	72.4%
Net Revenues over (under) Expenditures	(1,151,767)	1,955,193		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	53,535	535,236	641,359	83.5%
Expenditures:	<u>43,529</u>	<u>473,208</u>	641,359	73.8%
Net Revenues over (under) Expenditures	10,006	62,028		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	91,522	1,040,196	1,036,328	100.4%
Expenditures:	<u>114,953</u>	<u>796,042</u>	1,036,328	76.8%
Net Revenues over (under) Expenditures	(23,431)	244,154		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	86,833	395,527	627,830	63.0%
Expenditures:	<u>12,165</u>	<u>438,424</u>	627,830	69.8%
Net Revenues over (under) Expenditures	74,668	(42,897)		
<i>MUD CREEK GRANT PROJECT FUND (Project to Date)</i>				
Revenues:	0	56,528	255,681	22.1%
Expenditures:	<u>5,035</u>	<u>71,400</u>	255,681	27.9%
Net Revenues over (under) Expenditures	(5,035)	(14,872)		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	98,251	579,109	871,763	66.4%
Expenditures:	<u>58,601</u>	<u>524,026</u>	871,763	60.1%
Net Revenues over (under) Expenditures	39,650	55,083		
<i>CDBG - TALLEY DRIVE PROJECT FUND (Project to Date)</i>				
Revenues:	0	6,979	850,000	0.8%
Expenditures:	<u>680</u>	<u>7,659</u>	850,000	0.9%
Net Revenues over (under) Expenditures	(680)	(680)		

	<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:	61,594	599,315	1,095,400	54.7%
Expenditures:	<u>41,064</u>	<u>866,404</u>	1,095,400	79.1%
Net Revenues over (under) Expenditures	20,530	(267,089)		

	<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:	3,930	740,527	750,000	98.7%
Expenditures:	<u>0</u>	<u>740,527</u>	750,000	98.7%
Net Revenues over (under) Expenditures	3,930	0		
<i>FACILITIES LIGHTING RETROFIT GRANT (ARRA) PROJECT (Project to Date)</i>				
Revenues:	0	210,686	183,101	115.1%
Expenditures:	<u>0</u>	<u>182,428</u>	183,101	99.6%
Net Revenues over (under) Expenditures	0	28,258		
<i>NORTH HIGH/APPLE VALLEY MIDDLE CLASSROOM BLDG PROJECT (Project to Date)</i>				
Revenues:	33	7,186,786	7,053,000	101.9%
Expenditures:	<u>102,022</u>	<u>7,165,450</u>	7,053,000	101.6%
Net Revenues over (under) Expenditures	(101,989)	21,336		
<i>BRCC FACILITIES REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	10	2,014,763	2,000,000	100.7%
Expenditures:	<u>0</u>	<u>1,778,727</u>	2,000,000	88.9%
Net Revenues over (under) Expenditures	10	236,036		
<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) Expenditures	0	0		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2012</u>
<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	323,942	5,442,338	8,301,639	65.6%
Expenditures:	<u>806,340</u>	<u>6,127,936</u>	8,301,639	73.8%
Net Revenues over (under) Expenditures	(482,398)	(685,598)		
<i>CANE CREEK WATER & SEWER DISTRICT FUND</i>				
Revenues:	91,308	1,111,878	1,241,256	89.6%
Expenditures:	<u>50,371</u>	<u>991,211</u>	1,241,256	79.9%
Net Revenues over (under) Expenditures	40,937	120,667		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	3,771	41,812	42,800	97.7%
Expenditures:	<u>3,520</u>	<u>28,603</u>	42,800	66.8%
Net Revenues over (under) Expenditures	251	13,209		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 04/30/12**

<u>Fund(s)</u>	<u>04/01/12 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>04/30/12 Ending Cash Balance</u>
General	\$53,817,180.11	\$4,623,368.43	(\$10,522,543.90)	\$47,918,004.64
Special Revenue	7,452,876.17	356,880.71	(1,341,704.24)	6,468,052.64
Capital Projects	558,737.16	2,941,458.61	(1,251,396.87)	2,248,798.90
Enterprise	8,753,944.67	593,292.26	(613,633.03)	8,733,603.90
Trust & Agency	<u>475,946.47</u>	<u>139,725.31</u>	<u>(123,215.69)</u>	<u>492,456.09</u>
Subtotal	\$71,058,684.58	\$8,654,725.32	(\$13,852,493.73)	65,860,916.17
Bank Escrow Account Balances - Capital Project Funds:				<u>653,722.74</u>
Total cash available at 04/30/12				\$66,514,638.91