

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: August 6, 2012

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

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

- Dues/Non-Profit Contributions – 4th quarter non-profit contribution payments paid in advance
- Tax Collector – various operating accounts running excess of budget for the fiscal year
- Central Services – electricity costs running in excess of budget for the fiscal year
- 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 paid in advance
- Economic Development – pass through incentive payment of \$240,000 from the state to UPM/Raftlatac
- 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 May will not be received and posted until July 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 May 2012 Financial Reports as presented.

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT
May 31, 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	4,180,277	96,338,297	109,421,748	88.0%
EXPENDITURES				
Governing Body	23,944	296,097	354,590	83.5%
Dues/Non-Profit Contributions	1,198	332,477	372,414	89.3%
County Manager	16,790	256,801	301,573	85.2%
Administrative Services	29,520	376,051	419,542	89.6%
Human Resources	13,613	393,012	451,234	87.1%
Elections	126,482	518,260	735,191	70.5%
Finance	40,312	550,293	630,064	87.3%
County Assessor	122,003	1,350,485	1,689,174	79.9%
Tax Collector	15,389	214,383	228,317	93.9%
Deputy Tax Collector	14,124	181,066	203,222	89.1%
Legal	39,865	518,640	638,003	81.3%
Register of Deeds	33,480	532,783	957,046	55.7%
Central Services	168,541	2,043,552	2,238,226	91.3%
Garage	-895	189,695	304,038	62.4%
Court Facilities	13,672	114,080	190,000	60.0%
Information Technology	107,868	1,846,919	2,014,641	91.7%
Sheriff	997,576	10,865,258	12,378,394	87.8%
Detention Center	278,916	3,602,762	4,148,523	86.8%
Emergency Management	13,059	185,672	283,352	65.5%
Fire Services	19,281	233,054	370,865	62.8%
Building Services	42,802	641,063	810,475	79.1%
Wellness Clinic	6,524	314,777	376,544	83.6%
Emergency Medical Services	268,372	3,665,839	4,142,709	88.5%
Animal Services	36,356	399,345	511,048	78.1%
Criminal Justice Partnership Program	7,518	90,765	96,588	94.0%
Rescue Squad Contribution	1,362	102,407	103,000	99.4%
Property Addressing	4,903	66,222	85,977	77.0%
Forestry Services	6,352	40,892	65,899	62.1%
Soil & Water Conservation	20,530	253,988	356,257	71.3%
Utilities	17,144	179,673	215,212	83.5%
Planning	26,607	353,028	471,417	74.9%
Code Enforcement Services	16,895	196,427	281,326	69.8%
Cooperative Extension	23,139	244,814	321,326	76.2%
Economic Development	13,038	738,082	775,573	95.2%
Public Health	539,075	4,963,264	6,172,937	80.4%
Environmental Health	64,542	780,812	894,896	87.3%
H&CC Block Grant	54,230	671,421	753,676	89.1%
Medical Services - Autopsies	5,000	37,900	46,250	81.9%
Mental Health	0	528,612	528,612	100.0%
Rural Transportation Assist Program	0	183,969	267,294	68.8%
Social Services	1,579,223	17,158,565	19,941,455	86.0%
Juvenile Justice Programs	1,404	125,790	211,672	59.4%
Veterans Services	1,873	22,257	25,209	88.3%
Public Library	246,591	2,398,611	2,810,313	85.4%
Recreation	81,449	1,086,394	1,410,252	77.0%
Public Education	1,595,312	19,366,041	21,803,825	88.8%
Debt Service	2,350,583	11,245,079	14,976,591	75.1%
Non-Departmental	-25,343	774	173,825	0.4%
Interfund Transfers	<u>28,652</u>	<u>479,529</u>	<u>1,883,181</u>	<u>25.5%</u>
Total Expenditures	9,088,871	90,937,680	109,421,748	83.1%
Net Revenues over (under) Expenditures	(4,908,594)	5,400,617		

<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	890,351	10,252,478	11,860,328	86.4%
DSS-Smartstart Program	49,134	490,617	535,741	91.6%
Federal & State Programs	635,527	6,383,189	7,488,386	85.2%
General Assistance	<u>4,211</u>	<u>32,281</u>	<u>57,000</u>	<u>56.6%</u>
Total Expenditures	1,579,223	17,158,565	19,941,455	86.0%
<i>EDUCATION</i>				
Schools Current Expense	1,546,833	17,015,166	18,561,999	91.7%
Schools Capital Expense	48,479	295,868	1,000,000	29.6%
Blue Ridge Community College	<u>0</u>	<u>2,055,007</u>	<u>2,241,826</u>	<u>91.7%</u>
Total Expenditures	1,595,312	19,366,041	21,803,825	88.8%
<i>DEBT SERVICE</i>				
County Schools	1,281,799	8,070,810	9,402,833	85.8%
Blue Ridge Community College	0	509,538	1,653,247	30.8%
Henderson County	<u>1,068,784</u>	<u>2,664,731</u>	<u>3,920,511</u>	<u>68.0%</u>
Total Expenditures	2,350,583	11,245,079	14,976,591	75.1%
<i>INTERFUND TRANSFERS</i>				
Public Transit Fund	14,332	157,653	171,985	91.7%
Economic Development Fund	0	0	1,375,000	0.0%
Solid Waste Fund	14,320	157,513	171,832	91.7%
Debt Service Fund	<u>0</u>	<u>164,363</u>	<u>164,364</u>	<u>100.0%</u>
Total Expenditures	28,652	479,529	1,883,181	25.5%

	<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>0</u>	<u>534,278</u>	593,751	90.0%
Net Revenues over (under) Expenditures	0	165,722		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	78,593	6,828,827	6,620,517	103.1%
Expenditures:	<u>319,012</u>	<u>5,114,053</u>	6,620,517	77.2%
Net Revenues over (under) Expenditures	(240,419)	1,714,774		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	53,510	588,747	641,359	91.8%
Expenditures:	<u>84,202</u>	<u>557,410</u>	641,359	86.9%
Net Revenues over (under) Expenditures	(30,692)	31,337		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	112,245	1,149,754	1,036,328	110.9%
Expenditures:	<u>61,100</u>	<u>863,949</u>	1,036,328	83.4%
Net Revenues over (under) Expenditures	51,145	285,805		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	43,535	439,062	627,830	69.9%
Expenditures:	<u>35,266</u>	<u>473,690</u>	627,830	75.4%
Net Revenues over (under) Expenditures	8,269	(34,628)		
<i>MUD CREEK GRANT PROJECT FUND (Project to Date)</i>				
Revenues:	0	56,528	255,681	22.1%
Expenditures:	<u>4,858</u>	<u>76,258</u>	255,681	29.8%
Net Revenues over (under) Expenditures	(4,858)	(19,730)		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	24,380	603,488	871,763	69.2%
Expenditures:	<u>9,649</u>	<u>533,676</u>	871,763	61.2%
Net Revenues over (under) Expenditures	14,731	69,812		
<i>CDBG - TALLEY DRIVE PROJECT FUND (Project to Date)</i>				
Revenues:	0	6,979	850,000	0.8%
Expenditures:	<u>340</u>	<u>7,999</u>	850,000	0.9%
Net Revenues over (under) Expenditures	(340)	(1,020)		

	<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:	66,997	666,312	1,095,400	60.8%
Expenditures:	<u>40,199</u>	<u>906,603</u>	1,095,400	82.8%
Net Revenues over (under) Expenditures	26,798	(240,291)		

	<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:	0	740,527	750,000	98.7%
Expenditures:	<u>0</u>	<u>740,527</u>	750,000	98.7%
Net Revenues over (under) Expenditures	0	0		
<i>NORTH HIGH/APPLE VALLEY MIDDLE CLASSROOM BLDG PROJECT (Project to Date)</i>				
Revenues:	33	7,186,819	7,053,000	101.9%
Expenditures:	<u>8,100</u>	<u>7,173,550</u>	7,053,000	101.7%
Net Revenues over (under) Expenditures	(8,067)	13,269		
<i>BRCC FACILITIES REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	10	2,014,773	2,000,000	100.7%
Expenditures:	<u>9,201</u>	<u>1,787,928</u>	2,000,000	89.4%
Net Revenues over (under) Expenditures	(9,191)	226,845		
<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:	399,668	5,842,006	8,301,639	70.4%
Expenditures:	<u>482,072</u>	<u>6,566,620</u>	8,301,639	79.1%
Net Revenues over (under) Expenditures	(82,404)	(724,614)		
<i>CANE CREEK WATER & SEWER DISTRICT FUND</i>				
Revenues:	128,270	1,240,148	1,241,256	99.9%
Expenditures:	<u>69,741</u>	<u>1,059,254</u>	1,241,256	85.3%
Net Revenues over (under) Expenditures	58,529	180,894		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	3,590	45,403	42,800	106.1%
Expenditures:	<u>995</u>	<u>29,598</u>	42,800	69.2%
Net Revenues over (under) Expenditures	2,595	15,805		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 05/31/12**

Fund(s)	05/01/12 Beg. Cash Balance	Debits Revenues	(Credits) (Expenditures)	05/31/12 Ending Cash Balance
General	\$47,918,004.64	\$3,772,203.58	(\$6,111,494.57)	\$45,578,713.65
Special Revenue	6,468,052.64	372,201.57	(1,409,546.22)	5,430,707.99
Capital Projects	2,248,798.90	1,239,915.05	(2,522,555.52)	966,158.43
Enterprise	8,733,603.90	577,829.04	(780,474.58)	8,530,958.36
Trust & Agency	<u>492,456.09</u>	<u>128,558.24</u>	<u>(124,065.68)</u>	<u>496,948.65</u>
Subtotal	\$65,860,916.17	\$6,090,707.48	(\$10,948,136.57)	61,003,487.08
Bank Escrow Account Balances - Capital Project Funds:				<u>467,340.64</u>
Total cash available at 05/31/12				\$61,470,827.72