

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: March 5, 2012

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

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Dues/Non-profit Contributions – 3rd quarter non-profit contribution payment to outside agencies
Information Technology – significant purchase of budgeted replacement hardware and software in January
Criminal Justice Partnership Program – 100 percent grant funded program
Rescue Squad – 3rd 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 Public Transit Fund is due to the timing difference between operating expenditures and the subsequent reimbursement of federal transit funds from the City of Asheville. There is also fund balance of \$104,040 appropriated to cover operating expenditures for FY2012.

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 fund balance available in the ICE Fund. Also, due to a timing delay in receiving payments - federal ICE revenues for January will not be received and posted until March 2012.

The YTD deficit in the CDBG – Warm Company Project Fund, 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 January 2012 Financial Reports as presented.

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT
January 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	12,168,426	76,554,541	106,834,127	71.7%
EXPENDITURES				
Governing Body	22,408	184,226	354,590	52.0%
Dues/Non-Profit Contributions	68,708	250,251	372,414	67.2%
County Manager	16,878	134,421	301,573	44.6%
Administrative Services	26,944	251,250	419,542	59.9%
Human Resources	36,592	267,646	451,234	59.3%
Elections	33,040	252,275	735,191	34.3%
Finance	47,511	357,539	630,064	56.7%
County Assessor	129,199	816,754	1,689,174	48.4%
Tax Collector	17,586	135,095	228,317	59.2%
Deputy Tax Collector	14,077	110,640	203,222	54.4%
Legal	42,716	329,169	638,003	51.6%
Register of Deeds	31,272	281,177	841,996	33.4%
Central Services	175,481	1,270,773	2,150,939	59.1%
Garage	31,477	111,426	304,038	36.6%
Court Facilities	14,365	63,084	190,000	33.2%
Information Technology	256,860	1,155,959	1,845,946	62.6%
Sheriff	1,120,533	6,969,505	12,229,119	57.0%
Detention Center	345,245	2,284,968	4,132,300	55.3%
Emergency Management	12,978	124,547	275,352	45.2%
Fire Services	18,946	160,282	370,865	43.2%
Building Services	50,898	440,367	810,475	54.3%
Wellness Clinic	29,435	216,878	376,544	57.6%
Emergency Medical Services	310,955	2,173,434	3,893,331	55.8%
Animal Services	31,046	241,029	511,048	47.2%
Criminal Justice Partnership Program	9,904	60,958	96,588	63.1%
Rescue Squad Contribution	1,186	76,300	98,650	77.3%
Property Addressing	3,815	46,435	85,977	54.0%
Forestry Services	4,597	11,408	65,899	17.3%
Soil & Water Conservation	17,423	161,294	356,257	45.3%
Utilities	15,408	110,455	215,212	51.3%
Planning	29,632	235,982	471,417	50.1%
Code Enforcement Services	15,830	122,236	243,826	50.1%
Cooperative Extension	24,504	160,879	321,326	50.1%
Economic Development	311,700	551,259	745,573	73.9%
Public Health	412,994	2,979,494	6,101,492	48.8%
Environmental Health	62,994	490,394	889,896	55.1%
H&CC Block Grant	90,104	451,162	753,676	59.9%
Medical Services - Autopsies	2,100	16,600	46,250	35.9%
Mental Health	3,000	238,806	528,612	45.2%
Rural Transportation Assist Program	63,889	123,397	267,294	46.2%
Social Services	1,530,884	10,609,664	19,704,654	53.8%
Juvenile Justice Programs	2,215	67,971	209,672	32.4%
Veterans Services	1,728	13,982	25,209	55.5%
Public Library	200,722	1,516,569	2,778,696	54.6%
Recreation	66,038	566,105	1,410,252	40.1%
Public Education	1,951,046	12,416,044	21,803,825	56.9%
Debt Service	1,416	7,492,659	14,976,591	50.0%
Non-Departmental	774	774	173,825	0.4%
Interfund Transfers	<u>28,651</u>	<u>200,560</u>	<u>508,181</u>	<u>39.5%</u>
Total Expenditures	7,737,704	57,304,082	106,834,127	53.6%
Net Revenues over (under) Expenditures	4,430,722	19,250,459		

<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	842,225	6,236,483	11,597,738	53.8%
DSS-Smartstart Program	48,138	307,750	492,740	62.5%
Federal & State Programs	635,504	4,045,026	7,557,176	53.5%
General Assistance	<u>5,017</u>	<u>20,405</u>	<u>57,000</u>	<u>35.8%</u>
Total Expenditures	1,530,884	10,609,664	19,704,654	53.8%
<i>EDUCATION</i>				
Schools Current Expense	1,546,833	10,827,833	18,561,999	58.3%
Schools Capital Expense	30,575	93,660	1,000,000	9.4%
Blue Ridge Community College	<u>373,638</u>	<u>1,494,551</u>	<u>2,241,826</u>	<u>66.7%</u>
Total Expenditures	1,951,046	12,416,044	21,803,825	56.9%
<i>DEBT SERVICE</i>				
County Schools	708	4,897,473	9,402,833	52.1%
Blue Ridge Community College	0	509,538	1,653,247	30.8%
Henderson County	<u>708</u>	<u>2,085,648</u>	<u>3,920,511</u>	<u>53.2%</u>
Total Expenditures	1,416	7,492,659	14,976,591	50.0%
<i>INTERFUND TRANSFERS</i>				
Public Transit Fund	14,332	100,325	171,985	58.3%
Solid Waste Fund	14,319	100,235	171,832	58.3%
Debt Service Fund	<u>0</u>	<u>0</u>	<u>164,364</u>	<u>0.0%</u>
Total Expenditures	28,651	200,560	508,181	39.5%

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2012</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>CAPITAL RESERVE FUND</i>				
Revenues:	0	0	593,751	0.0%
Expenditures:	<u>11,198</u>	<u>505,670</u>	593,751	85.2%
Net Revenues over (under) Expenditures	(11,198)	(505,670)		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	927,985	6,315,491	6,620,517	95.4%
Expenditures:	<u>1,069,229</u>	<u>2,969,196</u>	6,620,517	44.8%
Net Revenues over (under) Expenditures	(141,244)	3,346,295		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	53,600	374,624	641,359	58.4%
Expenditures:	<u>42,656</u>	<u>324,449</u>	641,359	50.6%
Net Revenues over (under) Expenditures	10,944	50,175		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	65,175	798,009	1,036,328	77.0%
Expenditures:	<u>51,304</u>	<u>534,835</u>	1,036,328	51.6%
Net Revenues over (under) Expenditures	13,871	263,174		
<i>CDBG - 2008 SCATTERED SITE HOUSING PROJECT FUND (Project to Date)</i>				
Revenues:	25,400	391,063	400,000	97.8%
Expenditures:	<u>0</u>	<u>391,063</u>	400,000	97.8%
Net Revenues over (under) Expenditures	25,400	0		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	44,247	264,460	578,156	45.7%
Expenditures:	<u>36,290</u>	<u>301,283</u>	578,156	52.1%
Net Revenues over (under) Expenditures	7,957	(36,823)		
<i>CDBG - THE WARM COMPANY PROJECT FUND (Project to Date)</i>				
Revenues:	0	96,436	200,000	48.2%
Expenditures:	<u>18,350</u>	<u>115,786</u>	200,000	57.9%
Net Revenues over (under) Expenditures	(18,350)	(19,350)		
<i>MUD CREEK GRANT PROJECT FUND (Project to Date)</i>				
Revenues:	0	25,801	255,681	10.1%
Expenditures:	<u>5,992</u>	<u>56,262</u>	255,681	22.0%
Net Revenues over (under) Expenditures	(5,992)	(30,461)		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2012</u>
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	27,161	262,959	836,286	31.4%
Expenditures:	<u>52,429</u>	<u>334,324</u>	836,286	40.0%
Net Revenues over (under) Expenditures	(25,268)	(71,365)		
<i>CDBG - TALLEY DRIVE PROJECT FUND (Project to Date)</i>				
Revenues:	0	0	850,000	0.0%
Expenditures:	<u>156</u>	<u>6,695</u>	850,000	0.8%
Net Revenues over (under) Expenditures	(156)	(6,695)		
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	65,101	388,880	962,771	40.4%
Expenditures:	<u>92,435</u>	<u>674,696</u>	962,771	70.1%
Net Revenues over (under) Expenditures	(27,334)	(285,816)		

	<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:	11,198	732,649	750,000	97.7%
Expenditures:	<u>11,198</u>	<u>682,649</u>	750,000	91.0%
Net Revenues over (under) Expenditures	0	50,000		
<i>FACILITIES LIGHTING RETROFIT GRANT (ARRA) PROJECT (Project to Date)</i>				
Revenues:	27,040	192,376	183,101	105.1%
Expenditures:	<u>17,960</u>	<u>179,900</u>	183,101	98.3%
Net Revenues over (under) Expenditures	9,080	12,476		
<i>SOLAR THERMAL WATER SYSTEM PROJECT - NEW COURTHOUSE (Project to Date)</i>				
Revenues:	71,419	71,419	71,419	100.0%
Expenditures:	<u>71,419</u>	<u>71,419</u>	71,419	100.0%
Net Revenues over (under) Expenditures	0	0		
<i>NORTH HIGH/APPLE VALLEY MIDDLE CLASSROOM BLDG PROJECT (Project to Date)</i>				
Revenues:	75	7,186,642	7,053,000	101.9%
Expenditures:	<u>13,924</u>	<u>6,997,692</u>	7,053,000	99.2%
Net Revenues over (under) Expenditures	(13,849)	188,950		
<i>BRCC FACILITIES REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	22	2,014,719	2,000,000	100.7%
Expenditures:	<u>68,622</u>	<u>1,655,198</u>	2,000,000	82.8%
Net Revenues over (under) Expenditures	(68,600)	359,521		
<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</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:	352,418	4,398,390	6,251,639	70.4%
Expenditures:	<u>743,427</u>	<u>4,465,382</u>	6,251,639	71.4%
Net Revenues over (under) Expenditures	(391,009)	(66,992)		
<i>CANE CREEK WATER & SEWER DISTRICT FUND</i>				
Revenues:	130,340	814,093	1,080,822	75.3%
Expenditures:	<u>31,546</u>	<u>494,186</u>	1,080,822	45.7%
Net Revenues over (under) Expenditures	98,794	319,907		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	4,287	30,527	42,800	71.3%
Expenditures:	<u>3,164</u>	<u>12,647</u>	42,800	29.5%
Net Revenues over (under) Expenditures	1,123	17,880		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 01/31/12**

<u>Fund(s)</u>	<u>01/01/12 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>01/31/12 Ending Cash Balance</u>
General	\$55,853,478.38	\$14,582,528.83	(\$9,526,997.79)	\$60,909,009.42
Special Revenue	8,652,757.76	1,254,374.06	(1,535,626.42)	8,371,505.40
Capital Projects	666,331.93	1,077,346.83	(1,715,201.07)	28,477.69
Enterprise	8,847,761.53	571,643.88	(554,392.78)	8,865,012.63
Trust & Agency	<u>488,463.31</u>	<u>172,637.04</u>	<u>(155,480.43)</u>	<u>505,619.92</u>
Subtotal	\$74,508,792.91	\$17,658,530.64	(\$13,487,698.49)	78,679,625.06
Bank Escrow Account Balances - Capital Project Funds:				<u>1,377,249.05</u>
Total cash available at 01/31/12				\$80,056,874.11