

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: February 6, 2012

SUBJECT: Financial Report – December 2011
Cash Balance Report – December 2011

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached for the Board's review and approval are the December 2011 County Financial Report and Cash Balance Report.

The following are explanations for departments/programs with higher budget to actual percentages for the month of December:

- Administrative Services – payout of former employee's final pay during the 1st quarter
- Tax Collector – interest payment required to be paid on property tax appeals paid in December
- Criminal Justice Partnership Program – 100 percent grant funded program
- Rescue Squad – 3rd quarter non-profit contribution payment
- Property Addressing – actual salary costs running slightly ahead of budget

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 December will not be received and posted until February 2012.

The YTD deficit in the CDBG – Scattered Site Housing Project Fund, 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.

BOARD ACTION REQUESTED:

Request that the Board consider approving the County's December 2011 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the December 2011 County Financial Report and Cash Balance Report as presented.

HENDERSON COUNTY FINANCIAL REPORT
December 31, 2011

	<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	17,358,230	64,386,115	106,337,103	60.5%
EXPENDITURES				
Governing Body	18,142	161,817	354,590	45.6%
Dues/Non-Profit Contributions	11,974	181,542	372,414	48.7%
County Manager	15,649	117,543	301,573	39.0%
Administrative Services	31,370	224,306	419,542	53.5%
Human Resources	39,399	228,489	451,234	50.6%
Elections	34,715	219,235	735,191	29.8%
Finance	52,577	310,028	630,064	49.2%
County Assessor	92,303	687,554	1,689,174	40.7%
Tax Collector	22,929	117,509	228,317	51.5%
Deputy Tax Collector	14,927	96,563	203,222	47.5%
Legal	43,379	286,454	638,003	44.9%
Register of Deeds	36,533	249,905	841,996	29.7%
Central Services	195,768	1,068,107	2,150,939	49.7%
Garage	26,098	79,948	304,038	26.3%
Court Facilities	9,124	48,719	190,000	25.6%
Information Technology	162,264	839,531	1,845,946	45.5%
Sheriff	1,035,887	6,141,794	12,229,119	50.2%
Detention Center	310,210	1,939,723	4,132,300	46.9%
Emergency Management	15,774	111,568	275,352	40.5%
Fire Services	21,534	141,336	370,865	38.1%
Building Services	67,710	389,469	810,475	48.1%
Wellness Clinic	29,653	187,443	376,544	49.8%
Emergency Medical Services	298,089	1,870,706	3,893,331	48.0%
Animal Services	37,886	209,984	511,048	41.1%
Criminal Justice Partnership Program	10,213	51,055	96,588	52.9%
Rescue Squad Contribution	22,974	75,113	98,650	76.1%
Property Addressing	6,266	31,744	59,751	53.1%
Forestry Services	1,254	6,812	65,899	10.3%
Soil & Water Conservation	18,183	143,871	356,257	40.4%
Utilities	16,129	95,047	215,212	44.2%
Planning	26,753	206,350	471,417	43.8%
Code Enforcement Services	16,414	106,406	243,826	43.6%
Cooperative Extension	24,579	136,376	321,326	42.4%
Economic Development	59,448	239,559	505,573	47.4%
Public Health	460,846	2,572,985	5,870,694	43.8%
Environmental Health	63,797	427,400	889,896	48.0%
H&CC Block Grant	68,870	361,058	753,676	47.9%
Medical Services - Autopsies	3,000	14,500	46,250	31.4%
Mental Health	0	235,806	528,612	44.6%
Rural Transportation Assist Program	0	59,508	267,294	22.3%
Social Services	1,518,928	9,079,021	19,704,654	46.1%
Juvenile Justice Programs	25,209	65,756	209,672	31.4%
Veterans Services	1,989	12,254	25,209	48.6%
Public Library	186,994	1,318,514	2,778,696	47.5%
Recreation	75,700	502,281	1,410,252	35.6%
Public Education	1,750,834	10,464,997	21,803,825	48.0%
Debt Service	576,230	7,491,245	14,976,591	50.0%
Non-Departmental	0	0	173,825	0.0%
Interfund Transfers	<u>28,651</u>	<u>171,908</u>	<u>508,181</u>	<u>33.8%</u>
Total Expenditures	7,587,155	49,778,839	106,337,103	46.8%
Net Revenues over (under)	9,771,075	14,607,276		
Expenditures				

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2012</u>
<u>APPROPRIATIONS DETAIL</u>				
<i>SOCIAL SERVICES</i>				
Staff Operations	882,233	5,394,499	11,597,738	46.5%
DSS-Smartstart Program	42,975	259,612	492,740	52.7%
Federal & State Programs	590,094	3,409,522	7,557,176	45.1%
General Assistance	3,626	15,388	57,000	27.0%
Total Expenditures	1,518,928	9,079,021	19,704,654	46.1%
<i>EDUCATION</i>				
Schools Current Expense	1,546,833	9,281,000	18,561,999	50.0%
Schools Capital Expense	17,182	63,085	1,000,000	6.3%
Blue Ridge Community College	186,819	1,120,912	2,241,826	50.0%
Total Expenditures	1,750,834	10,464,997	21,803,825	48.0%
<i>DEBT SERVICE</i>				
County Schools	-6,953	4,896,765	9,402,833	52.1%
Blue Ridge Community College	0	509,539	1,653,247	30.8%
Henderson County	583,183	2,084,941	3,920,511	53.2%
Total Expenditures	576,230	7,491,245	14,976,591	50.0%
<i>INTERFUND TRANSFERS</i>				
Public Transit Fund	14,332	57,328	171,985	33.3%
Solid Waste Fund	14,319	57,277	171,832	33.3%
Debt Service Fund	0	0	164,364	0.0%
Total Expenditures	28,651	114,605	508,181	22.6%

	<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	0	593,751	0.0%
Expenditures:	<u>4,850</u>	<u>494,472</u>	593,751	83.3%
Net Revenues over (under) Expenditures	(4,850)	(494,472)		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	1,835,006	5,387,506	6,620,517	81.4%
Expenditures:	<u>1,225,995</u>	<u>1,899,967</u>	6,620,517	28.7%
Net Revenues over (under) Expenditures	609,011	3,487,539		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	53,525	321,024	641,359	50.1%
Expenditures:	<u>43,430</u>	<u>281,793</u>	641,359	43.9%
Net Revenues over (under) Expenditures	10,095	39,231		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	85,830	732,835	1,036,328	70.7%
Expenditures:	<u>79,249</u>	<u>485,206</u>	1,036,328	46.8%
Net Revenues over (under) Expenditures	6,581	247,629		
<i>CDBG - 2008 SCATTERED SITE HOUSING PROJECT FUND (Project to Date)</i>				
Revenues:	0	375,611	400,000	93.9%
Expenditures:	<u>14,335</u>	<u>389,946</u>	400,000	97.5%
Net Revenues over (under) Expenditures	(14,335)	(14,335)		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	43,770	220,212	578,156	38.1%
Expenditures:	<u>28,532</u>	<u>264,993</u>	578,156	45.8%
Net Revenues over (under) Expenditures	15,238	(44,781)		
<i>CDBG - THE WARM COMPANY PROJECT FUND (Project to Date)</i>				
Revenues:	0	96,436	200,000	48.2%
Expenditures:	<u>0</u>	<u>97,436</u>	200,000	48.7%
Net Revenues over (under) Expenditures	0	(1,000)		
<i>MUD CREEK GRANT PROJECT FUND (Project to Date)</i>				
Revenues:	0	25,801	255,681	10.1%
Expenditures:	<u>5,035</u>	<u>50,271</u>	255,681	19.7%
Net Revenues over (under) Expenditures	(5,035)	(24,470)		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2012</u>
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	40,682	235,798	836,286	28.2%
Expenditures:	<u>108,465</u>	<u>281,895</u>	836,286	33.7%
Net Revenues over (under) Expenditures	(67,783)	(46,097)		
<i>CDBG - TALLEY DRIVE PROJECT FUND (Project to Date)</i>				
Revenues:	0	0	850,000	0.0%
Expenditures:	<u>6,148</u>	<u>6,539</u>	850,000	0.8%
Net Revenues over (under) Expenditures	(6,148)	(6,539)		
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	69,609	323,779	907,420	35.7%
Expenditures:	<u>90,882</u>	<u>633,026</u>	907,420	69.8%
Net Revenues over (under) Expenditures	(21,273)	(309,247)		

	<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:	20,730	721,451	750,000	96.2%
Expenditures:	<u>20,730</u>	<u>671,451</u>	750,000	89.5%
Net Revenues over (under)	0	50,000		
Expenditures				
<i>FACILITIES LIGHTING RETROFIT GRANT (ARRA) PROJECT (Project to Date)</i>				
Revenues:	23,490	165,335	183,101	90.3%
Expenditures:	<u>0</u>	<u>161,940</u>	183,101	88.4%
Net Revenues over (under)	23,490	3,395		
Expenditures				
<i>NORTH HIGH/APPLE VALLEY MIDDLE CLASSROOM BLDG PROJECT (Project to Date)</i>				
Revenues:	49	7,186,567	7,053,000	101.9%
Expenditures:	<u>180,131</u>	<u>6,983,768</u>	7,053,000	99.0%
Net Revenues over (under)	(180,082)	202,799		
Expenditures				
<i>BRCC FACILITIES REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	15	2,014,697	2,000,000	100.7%
Expenditures:	<u>0</u>	<u>1,586,576</u>	2,000,000	79.3%
Net Revenues over (under)	15	428,121		
Expenditures				
<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)	0	0		
Expenditures				

	<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:	2,339,410	4,045,972	6,251,639	64.7%
Expenditures:	<u>534,605</u>	<u>3,720,836</u>	6,251,639	59.5%
Net Revenues over (under) Expenditures	1,804,805	325,136		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	89,345	683,753	1,080,822	63.3%
Expenditures:	<u>24,933</u>	<u>457,014</u>	1,080,822	42.3%
Net Revenues over (under) Expenditures	64,412	226,739		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	3,838	26,240	42,800	61.3%
Expenditures:	<u>2,428</u>	<u>9,483</u>	42,800	22.2%
Net Revenues over (under) Expenditures	1,410	16,757		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 12/31/11**

<u>Fund(s)</u>	<u>12/01/11 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>12/31/11 Ending Cash Balance</u>
General	\$45,227,411.25	\$23,561,553.36	(\$12,932,553.97)	\$55,856,410.64
Special Revenue	7,555,121.19	2,380,834.49	(1,286,130.18)	8,649,825.50
Capital Projects	478,630.17	1,032,892.52	(845,190.76)	666,331.93
Enterprise	8,967,890.56	524,766.73	(644,895.76)	8,847,761.53
Trust & Agency	<u>441,007.11</u>	<u>183,175.57</u>	<u>(135,719.37)</u>	<u>488,463.31</u>
Subtotal	\$62,670,060.28	\$27,683,222.67	(\$15,844,490.04)	74,508,792.91
Bank Escrow Account Balances - Capital Project Funds:				<u>1,377,151.68</u>
Total cash available at 12/31/11				\$75,885,944.59