

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: May 3, 2010

SUBJECT: Financial Report – March 2010
Cash Balance Report – March 2010

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached for the Board's review and approval are the March 2010 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:

DSS Smartstart Program – federally funded grant program, no county dollars budgeted

The YTD deficit in the Travel and Tourism Fund is mostly the result of lower occupancy tax collections due to the current local economy, reduced room rates being offered for stays and travel effects from the I-40 landslide shutdown.

The Emergency 911 Communications Fund YTD deficit of \$1,789 is temporary and due to the budgeted capital expenditure of funds for the scheduled replacement of Computer-aided Dispatch (CAD) servers in the 911 Center. These expenditures are paid entirely from 911 telephone surcharge fees.

The YTD deficit in the CDBG – 2008 Scattered Site Housing Project Grant Fund and the CDBG – Warm Company Project Grant Fund is due to the timing difference between the expenditure of grant funds and subsequent reimbursement from the state.

The YTD deficit of \$8,595 in the Edneyville Park Project is recreation equipment purchased and additional soccer field work required by the state that will be reimbursed from the State PARTF Grant. This grant has been extended for six months until May 1st to complete the additional field work.

The YTD deficit in the North High/Apple Valley Middle Project and the BRCC Facilities Repairs and Renovations Project Fund are expenditures that will be reimbursed from future FY2010 financing proceeds expected to be closed on and available in June 2010.

The temporary YTD deficit in the Solid Waste Fund is due to a timing issue from two monthly hauling contract invoices (\$406,105) having been paid in February and a large payment (\$148,698) for the purchase of approved capital outlay equipment. There is \$301,928 in fund balance appropriated to balance the Solid Waste Fund budget in the current fiscal year.

BOARD ACTION REQUESTED:

Request that the Board consider approving the County's March 2010 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the March 2010 County Financial Report and Cash Balance Report as presented.

HENDERSON COUNTY FINANCIAL REPORT
March 31, 2010

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2010</u>
GENERAL FUND				
REVENUES				
Total Revenues	5,579,266	89,242,961	110,886,767	81.0%
EXPENDITURES				
Governing Body	23,804	461,299	1,216,224	37.9%
Dues/Non-Profit Contributions	2,979	278,561	417,004	66.8%
County Manager	18,290	176,711	366,215	48.3%
Administrative Services	29,807	284,518	427,930	66.5%
Human Resources	33,808	281,099	415,308	67.7%
Elections	47,798	377,802	829,537	45.5%
Finance	70,452	531,198	723,381	73.4%
County Assessor	110,660	1,043,579	1,731,188	60.3%
Tax Collector	20,596	213,066	340,033	62.7%
Deputy Tax Collector	15,421	149,998	223,588	67.1%
Legal	45,569	425,362	633,637	67.1%
Register of Deeds	51,869	659,364	1,006,516	65.5%
Central Services	63,877	597,680	866,415	69.0%
Garage	49,799	215,703	383,581	56.2%
Court Facilities	13,117	110,420	190,000	58.1%
Information Technology	43,038	406,713	584,746	69.6%
Sheriff	1,071,865	9,756,561	13,652,290	71.5%
Detention Center	337,527	3,151,671	5,141,605	61.3%
Emergency Management	9,257	132,160	228,957	57.7%
Fire Marshal	13,789	267,014	361,040	74.0%
Building Services	87,782	625,623	1,027,029	60.9%
Wellness Clinic	27,009	213,127	351,573	60.6%
Emergency Medical Services	318,804	2,870,535	3,874,838	74.1%
Animal Services	47,883	345,888	540,192	64.0%
Criminal Justice Partnership Program	11,036	66,325	101,745	65.2%
Rescue Squad Contribution	660	78,921	106,650	74.0%
Property Addressing	10,173	93,251	142,809	65.3%
Forestry Services	3,770	25,029	49,872	50.2%
Soil & Water Conservation	21,162	195,592	358,089	54.6%
Utilities	15,302	140,128	194,379	72.1%
Planning	51,817	388,213	574,411	67.6%
Code Enforcement Services	16,544	206,460	293,903	70.2%
Soil & Sedimentation Enforcement	11,945	107,929	152,067	71.0%
Cooperative Extension	32,982	286,200	421,830	67.8%
HOME Program	0	39,800	100,000	39.8%
Economic Development	46,393	235,843	467,405	50.5%
Public Health	555,155	4,891,405	8,148,422	60.0%
H&CC Block Grant	56,775	459,559	716,598	64.1%
Spectrum Youth Shelter	36,568	323,014	498,851	64.8%
Mental Health	9,068	295,801	578,624	51.1%
Rural Transportation Assist Program	18,418	160,787	249,440	64.5%
Social Services	1,630,777	14,586,941	20,853,820	69.9%
Juvenile Justice Programs	23,174	131,286	209,672	62.6%
Veterans Services	2,797	22,402	40,186	55.7%
Public Library	210,936	2,247,082	3,351,883	67.0%
Recreation	252,661	1,065,802	1,559,329	68.4%
Public Education	1,947,516	17,267,657	23,247,961	74.3%
Debt Service	1,458,906	6,456,648	10,832,648	59.6%
Non-Departmental	-15,907	0	186,272	0.0%
Interfund Transfers	144,809	1,303,277	1,917,074	68.0%
Total Expenditures	9,108,237	74,651,004	110,886,767	67.3%
Net Revenues over (under)	(3,528,971)	14,591,957		
Expenditures				

<u>APPROPRIATIONS DETAIL</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2010</u>
<i>PUBLIC HEALTH</i>				
General Health	185,837	1,836,017	3,128,848	58.7%
Bioterrorism Program	377	26,330	54,280	48.5%
AIDS Grant	1,190	8,938	13,155	67.9%
Tuberculosis Program	3,389	30,720	44,342	69.3%
Maternal Health	76,980	543,113	816,201	66.5%
Family Planning	17,106	154,426	369,646	41.8%
Child Health	40,228	379,189	605,146	62.7%
WIC Program	38,155	340,033	493,352	68.9%
Smokefree Restaurants Program	1,100	2,117	2,969	71.3%
B&CC Control Program	5,634	45,001	73,832	61.0%
Risk Reduction	2,983	20,069	31,339	64.0%
IAP Program	3,845	43,717	58,363	74.9%
NC Cardiovascular Health Program	8,333	125,000	150,000	83.3%
Smartstart-Childcare	6,580	56,181	90,104	62.4%
SmartStart-Preventive Dental Care	9,535	67,280	113,893	59.1%
Behavioral Health Program	3,031	25,016	61,176	40.9%
School Health Nurse Program	46,023	399,506	600,382	66.5%
H1N1 Grant	38,325	134,874	381,601	35.3%
Environmental Health	<u>66,504</u>	<u>653,878</u>	<u>1,059,793</u>	<u>61.7%</u>
Total Expenditures	555,155	4,891,405	8,148,422	60.0%
<i>SOCIAL SERVICES</i>				
Staff Operations	867,618	8,173,457	12,330,109	66.3%
DSS-Smartstart Program	46,038	393,923	470,637	83.7%
Federal & State Programs	715,103	5,996,750	7,996,074	75.0%
General Assistance	<u>2,018</u>	<u>22,811</u>	<u>57,000</u>	<u>40.0%</u>
Total Expenditures	1,630,777	14,586,941	20,853,820	69.9%
<i>EDUCATION</i>				
Schools Current Expense	1,699,412	15,294,704	20,392,939	75.0%
Schools Capital Expense	47,676	169,103	449,889	37.6%
Blue Ridge Community College	<u>200,428</u>	<u>1,803,850</u>	<u>2,405,133</u>	<u>75.0%</u>
Total Expenditures	1,947,516	17,267,657	23,247,961	74.3%
<i>DEBT SERVICE</i>				
County Schools	1,458,906	6,127,859	9,272,759	66.1%
Blue Ridge Community College	<u>0</u>	<u>328,789</u>	<u>1,559,889</u>	<u>21.1%</u>
Total Expenditures	1,458,906	6,456,648	10,832,648	59.6%
<i>INTERFUND TRANSFERS</i>				
Capital Reserve Fund	64,390	579,508	772,677	75.0%
Revaluation Reserve Fund	53,470	481,231	641,641	75.0%
Mud Creek Watershed Fund	0	0	15,008	0.0%
Public Transit Fund	14,449	130,038	173,384	75.0%
Capital Projects Fund	8,000	72,000	96,000	75.0%
Solid Waste Fund	4,500	40,500	54,000	75.0%
Debt Service Fund	<u>0</u>	<u>0</u>	<u>164,364</u>	<u>0.0%</u>
Total Expenditures	144,809	1,303,277	1,917,074	68.0%

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2010</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>CAPITAL RESERVE FUND</i>				
Revenues:	64,390	515,118	772,677	66.7%
Expenditures:	<u>0</u>	<u>0</u>	772,677	0.0%
Net Revenues over (under) Expenditures	64,390	515,118		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	116,825	6,396,349	6,445,039	99.2%
Expenditures:	<u>510,087</u>	<u>3,890,951</u>	6,445,039	60.4%
Net Revenues over (under) Expenditures	(393,262)	2,505,398		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	53,487	481,330	641,641	75.0%
Expenditures:	<u>44,237</u>	<u>411,442</u>	641,641	64.1%
Net Revenues over (under) Expenditures	9,250	69,888		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	57,667	693,267	1,203,382	57.6%
Expenditures:	<u>113,388</u>	<u>802,493</u>	1,203,382	66.7%
Net Revenues over (under) Expenditures	(55,721)	(109,226)		
<i>CDBG - 2008 SCATTERED SITE HOUSING GRANT FUND (Project to Date)</i>				
Revenues:	0	92,192	400,000	23.0%
Expenditures:	<u>61,616</u>	<u>154,924</u>	400,000	38.7%
Net Revenues over (under) Expenditures	(61,616)	(62,732)		
<i>EMERGENCY 911 COMMUNICATIONS FUND</i>				
Revenues:	46,749	374,223	569,692	65.7%
Expenditures:	<u>41,129</u>	<u>376,012</u>	569,692	66.0%
Net Revenues over (under) Expenditures	5,620	(1,789)		
<i>CDBG - THE WARM COMPANY PROJECT GRANT FUND (Project to Date)</i>				
Revenues:	0	23,911	200,000	12.0%
Expenditures:	<u>2,006</u>	<u>26,917</u>	200,000	13.5%
Net Revenues over (under) Expenditures	(2,006)	(3,006)		
<i>MUD CREEK RESTORATION PROJECT (Project to Date)</i>				
Revenues:	0	39,381	50,000	78.8%
Expenditures:	<u>0</u>	<u>39,381</u>	50,000	78.8%
Net Revenues over (under) Expenditures	0	0		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2010</u>
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	96,244	450,968	715,024	63.1%
Expenditures:	<u>40,235</u>	<u>319,882</u>	715,024	44.7%
Net Revenues over (under) Expenditures	56,009	131,086		
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	46,410	327,618	647,734	50.6%
Expenditures:	<u>64,545</u>	<u>299,966</u>	647,734	46.3%
Net Revenues over (under) Expenditures	(18,135)	27,652		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2010</u>
<u>CAPITAL PROJECT FUNDS</u>				
<i>EDNEYVILLE PARK PROJECT (Project to Date)</i>				
Revenues:	0	981,197	1,000,000	98.1%
Expenditures:	<u>0</u>	<u>989,792</u>	1,000,000	99.0%
Net Revenues over (under) Expenditures	0	(8,595)		
<i>FORMER HEALTH DEPT. RENOVATION PROJECT (Project to Date)</i>				
Revenues:	35,500	127,000	1,596,000	8.0%
Expenditures:	<u>12,000</u>	<u>62,694</u>	1,596,000	3.9%
Net Revenues over (under) Expenditures	23,500	64,306		
<i>LAW ENFORCEMENT CENTER PROJECT (Project to Date)</i>				
Revenues:	165,000	330,000	330,000	100.0%
Expenditures:	<u>0</u>	<u>138,873</u>	330,000	42.1%
Net Revenues over (under) Expenditures	165,000	191,127		
<i>HILLANDALE ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	29	15,785,156	15,466,525	102.1%
Expenditures:	<u>20,431</u>	<u>15,619,623</u>	15,466,525	101.0%
Net Revenues over (under) Expenditures	(20,402)	165,533		
<i>MILLS RIVER ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	29	14,816,327	14,549,640	101.8%
Expenditures:	<u>4,376</u>	<u>14,806,264</u>	14,549,640	101.8%
Net Revenues over (under) Expenditures	(4,347)	10,063		
<i>PUBLIC SCHOOL SYSTEM REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	271	3,271,325	4,000,000	81.8%
Expenditures:	<u>247,334</u>	<u>2,003,635</u>	4,000,000	50.1%
Net Revenues over (under) Expenditures	(247,063)	1,267,690		
<i>NORTH HIGH/APPLE VALLEY MIDDLE PROJECT (Project to Date)</i>				
Revenues:	0	1,000,000	1,595,905	62.7%
Expenditures:	<u>172,251</u>	<u>1,122,826</u>	1,595,905	70.4%
Net Revenues over (under) Expenditures	(172,251)	(122,826)		
<i>BRCC FACILITIES REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	0	0	2,000,000	0.0%
Expenditures:	<u>26,241</u>	<u>324,641</u>	2,000,000	16.2%
Net Revenues over (under) Expenditures	(26,241)	(324,641)		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2010</u>
<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	304,153	2,925,921	5,084,028	57.6%
Expenditures:	<u>441,357</u>	<u>3,298,222</u>	5,084,028	64.9%
Net Revenues over (under) Expenditures	(137,204)	(372,301)		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	214,243	1,019,933	1,197,073	85.2%
Expenditures:	<u>122,530</u>	<u>949,718</u>	1,197,073	79.3%
Net Revenues over (under) Expenditures	91,713	70,215		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	5,619	50,741	39,002	130.1%
Expenditures:	<u>6,431</u>	<u>23,627</u>	39,002	60.6%
Net Revenues over (under) Expenditures	(812)	27,114		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 3/31/10**

<u>Fund(s)</u>	<u>03/01/10 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>03/31/10 Ending Cash Balance</u>
General	\$56,885,298.17	\$4,786,263.70	(\$8,133,562.03)	\$53,537,999.84
Special Revenue	6,730,332.73	536,026.69	(907,103.97)	6,359,255.45
Capital Projects	(672,618.42)	1,162,811.95	(737,342.59)	(247,149.06)
Enterprise	9,007,731.73	573,211.31	(680,634.84)	8,900,308.20
Trust & Agency	<u>416,426.36</u>	<u>190,566.10</u>	<u>(193,460.60)</u>	<u>413,531.86</u>
Subtotal	\$72,367,170.57	\$7,248,879.75	(\$10,652,104.03)	68,963,946.29
Bank Escrow Account Balances - Capital Project Funds:				<u>3,147,166.92</u>
Total cash available at 3/31/10				\$72,111,113.21