

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: August 2, 2010

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

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

- Information Technology – encumbrance of final technology purchases for FY2010 in May
- Rescue Squad – 4th quarter non-profit contribution paid in advance at beginning of the quarter
- Mental Health – payout of Mental Health MOE funds as requested
- Juvenile Justice Programs – grant funded programs paid out as expenditures are incurred
- Veteran's Services – fiscal year expenditures running ahead of budget
- NC Cardiovascular Health – grant funded program completed for the year
- DSS-Smartstart – grant funded program requiring a budget amendment prior to fiscal year end

The YTD deficit in the Travel and Tourism Fund is the result of lower occupancy tax collections due to the current economy, less travel and reduced room rates being offered for stays. The Board approved one percent increase in the occupancy tax rate will produce more funding to cover operational costs and bring the Fund back in to a positive financial position in FY2011.

The YTD deficit in the CDBG – 2008 Scattered Site Housing 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 was extended to complete additional field work and should be closed out in FY2010.

The YTD deficit in the Law Enforcement Center Project is expenditures that will be reimbursed from financing proceeds that are expected to be available in the second quarter of FY2011.

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

The temporary YTD deficit in the Solid Waste Fund is due to the timing on payment of hauling contract invoices in prior months and a large payment 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 May 2010 Financial Reports as presented.

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT
May 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	4,191,751	97,725,945	111,051,421	88.0%
EXPENDITURES				
Governing Body	617,408	1,121,615	1,216,224	92.2%
Dues/Non-Profit Contributions	5,842	356,314	417,004	85.4%
County Manager	38,905	239,590	366,215	65.4%
Administrative Services	42,035	368,798	427,930	86.2%
Human Resources	25,548	352,314	415,308	84.8%
Elections	102,005	537,292	829,537	64.8%
Finance	48,788	646,635	723,381	89.4%
County Assessor	239,049	1,422,967	1,731,188	82.2%
Tax Collector	22,927	299,341	340,033	88.0%
Deputy Tax Collector	17,271	188,589	223,588	84.3%
Legal	63,303	551,664	633,637	87.1%
Register of Deeds	69,693	819,511	1,017,596	80.5%
Central Services	60,573	751,117	866,415	86.7%
Garage	14,657	267,756	383,581	69.8%
Court Facilities	12,612	136,183	190,000	71.7%
Information Technology	39,896	555,450	584,746	95.0%
Sheriff	993,432	11,943,410	13,691,831	87.2%
Detention Center	288,526	3,901,284	5,141,605	75.9%
Emergency Management	14,535	186,744	245,303	76.1%
Fire Marshal	22,525	315,250	361,040	87.3%
Building Services	62,073	777,815	1,027,029	75.7%
Wellness Clinic	31,370	275,187	351,573	78.3%
Emergency Medical Services	281,009	3,553,857	3,874,838	91.7%
Animal Services	40,359	433,243	552,717	78.4%
Criminal Justice Partnership Program	9,734	87,687	101,745	86.2%
Rescue Squad Contribution	569	103,912	106,650	97.4%
Property Addressing	10,389	116,681	142,809	81.7%
Forestry Services	5,964	36,505	49,872	73.2%
Soil & Water Conservation	73,699	298,284	358,089	83.3%
Utilities	14,581	176,596	194,379	90.9%
Planning	36,670	478,659	574,411	83.3%
Code Enforcement Services	35,036	271,617	293,903	92.4%
Soil & Sedimentation Enforcement	11,687	135,146	152,067	88.9%
Cooperative Extension	27,855	346,475	421,830	82.1%
HOME Program	0	39,800	100,000	39.8%
Economic Development	0	326,143	467,405	69.8%
Public Health	581,476	6,700,022	8,233,584	81.4%
H&CC Block Grant	0	563,788	716,598	78.7%
Spectrum Youth Shelter	42,583	416,447	498,851	83.5%
Mental Health	14,865	561,275	578,624	97.0%
Rural Transportation Assist Program	0	171,045	249,440	68.6%
Social Services	1,503,170	18,499,846	20,853,820	88.7%
Juvenile Justice Programs	5,725	199,294	209,672	95.1%
Veterans Services	1,834	37,398	40,186	93.1%
Public Library	261,793	2,809,873	3,351,883	83.8%
Recreation	104,883	1,286,606	1,559,329	82.5%
Public Education	1,899,840	21,071,945	23,247,961	90.6%
Debt Service	1,946,367	9,363,937	10,832,648	86.4%
Non-Departmental	0	0	186,272	0.0%
Interfund Transfers	144,809	1,757,256	1,917,074	91.7%
Total Expenditures	9,887,870	95,858,163	111,051,421	86.3%
Net Revenues over (under)	(5,696,119)	1,867,782		
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	106,530	2,671,830	3,161,209	84.5%
Bioterrorism Program	8,800	41,921	54,280	77.2%
AIDS Grant	1,016	11,555	13,155	87.8%
Tuberculosis Program	3,728	39,477	44,342	89.0%
Maternal Health	68,174	697,960	816,201	85.5%
Family Planning	121,650	303,940	379,331	80.1%
Child Health	37,559	470,529	605,146	77.8%
WIC Program	36,810	427,794	536,468	79.7%
Smokefree Restaurants Program	409	2,568	2,969	86.5%
B&CC Control Program	5,763	57,401	73,832	77.7%
Risk Reduction	4,415	28,827	31,339	92.0%
IAP Program	4,447	54,446	58,363	93.3%
NC Cardiovascular Health Program	16,667	150,000	150,000	100.0%
Smartstart-Childcare	7,466	72,659	90,104	80.6%
SmartStart-Preventive Dental Care	7,603	85,951	113,893	75.5%
Behavioral Health Program	2,826	32,107	61,176	52.5%
School Health Nurse Program	46,925	515,217	600,382	85.8%
H1N1 Grant	37,770	175,593	381,601	46.0%
Environmental Health	<u>62,918</u>	<u>860,247</u>	<u>1,059,793</u>	<u>81.2%</u>
Total Expenditures	581,476	6,700,022	8,233,584	81.4%
<i>SOCIAL SERVICES</i>				
Staff Operations	801,051	10,680,320	12,330,109	86.6%
DSS-Smartstart Program	44,948	488,387	470,637	103.8%
Federal & State Programs	654,628	7,300,741	7,996,074	91.3%
General Assistance	<u>2,543</u>	<u>30,398</u>	<u>57,000</u>	<u>53.3%</u>
Total Expenditures	1,503,170	18,499,846	20,853,820	88.7%
<i>EDUCATION</i>				
Schools Current Expense	1,699,412	18,693,527	20,392,939	91.7%
Schools Capital Expense	0	173,713	449,889	38.6%
Blue Ridge Community College	<u>200,428</u>	<u>2,204,705</u>	<u>2,405,133</u>	<u>91.7%</u>
Total Expenditures	1,899,840	21,071,945	23,247,961	90.6%
<i>DEBT SERVICE</i>				
County Schools	960,208	8,048,989	9,272,759	86.8%
Blue Ridge Community College	<u>986,159</u>	<u>1,314,948</u>	<u>1,559,889</u>	<u>84.3%</u>
Total Expenditures	1,946,367	9,363,937	10,832,648	86.4%
<i>INTERFUND TRANSFERS</i>				
Capital Reserve Fund	64,390	708,287	772,677	91.7%
Revaluation Reserve Fund	53,470	588,171	641,641	91.7%
Mud Creek Watershed Fund	0	0	15,008	0.0%
Public Transit Fund	14,449	158,935	173,384	91.7%
Capital Projects Fund	8,000	88,000	96,000	91.7%
Solid Waste Fund	4,500	49,500	54,000	91.7%
Debt Service Fund	<u>0</u>	<u>164,363</u>	<u>164,364</u>	<u>100.0%</u>
Total Expenditures	144,809	1,757,256	1,917,074	91.7%

	<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	708,287	772,677	91.7%
Expenditures:	<u>35,000</u>	<u>35,000</u>	772,677	4.5%
Net Revenues over (under) Expenditures	29,390	673,287		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	66,014	6,538,893	6,445,039	101.5%
Expenditures:	<u>18,753</u>	<u>4,237,315</u>	6,445,039	65.7%
Net Revenues over (under) Expenditures	47,261	2,301,578		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	53,691	588,507	641,641	91.7%
Expenditures:	<u>51,192</u>	<u>524,072</u>	641,641	81.7%
Net Revenues over (under) Expenditures	2,499	64,435		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	94,804	871,747	1,203,382	72.4%
Expenditures:	<u>83,449</u>	<u>977,390</u>	1,203,382	81.2%
Net Revenues over (under) Expenditures	11,355	(105,643)		
<i>CDBG - 2008 SCATTERED SITE HOUSING GRANT FUND (Project to Date)</i>				
Revenues:	0	161,284	400,000	40.3%
Expenditures:	<u>13,202</u>	<u>175,602</u>	400,000	43.9%
Net Revenues over (under) Expenditures	(13,202)	(14,318)		
<i>EMERGENCY 911 COMMUNICATIONS FUND</i>				
Revenues:	48,014	468,972	569,692	82.3%
Expenditures:	<u>43,110</u>	<u>419,586</u>	569,692	73.7%
Net Revenues over (under) Expenditures	4,904	49,386		
<i>CDBG - THE WARM COMPANY PROJECT GRANT FUND (Project to Date)</i>				
Revenues:	0	26,917	200,000	13.5%
Expenditures:	<u>0</u>	<u>26,917</u>	200,000	13.5%
Net Revenues over (under) Expenditures	0	0		
<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:	26,209	628,127	1,341,599	46.8%
Expenditures:	<u>21,314</u>	<u>361,753</u>	1,341,599	27.0%
Net Revenues over (under) Expenditures	4,895	266,374		
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	89,931	475,668	647,734	73.4%
Expenditures:	<u>25,266</u>	<u>378,500</u>	647,734	58.4%
Net Revenues over (under) Expenditures	64,665	97,168		

	<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:	8,000	143,000	1,596,000	9.0%
Expenditures:	<u>6,000</u>	<u>74,694</u>	1,596,000	4.7%
Net Revenues over (under) Expenditures	2,000	68,306		
<i>LAW ENFORCEMENT CENTER PROJECT (Project to Date)</i>				
Revenues:	1,645	331,645	330,000	100.5%
Expenditures:	<u>99,021</u>	<u>358,001</u>	330,000	108.5%
Net Revenues over (under) Expenditures	(97,376)	(26,356)		
<i>HILLANDALE ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	0	15,785,156	15,466,525	102.1%
Expenditures:	<u>81,243</u>	<u>15,701,555</u>	15,466,525	101.5%
Net Revenues over (under) Expenditures	(81,243)	83,601		
<i>MILLS RIVER ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	0	14,816,327	14,549,640	101.8%
Expenditures:	<u>0</u>	<u>14,806,953</u>	14,549,640	101.8%
Net Revenues over (under) Expenditures	0	9,374		
<i>PUBLIC SCHOOL SYSTEM REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	1,221	2,676,868	4,000,000	66.9%
Expenditures:	<u>192,650</u>	<u>2,910,082</u>	4,000,000	72.8%
Net Revenues over (under) Expenditures	(191,429)	(233,214)		
<i>NORTH HIGH/APPLE VALLEY MIDDLE CLASSROOM BLDG PROJECT (Project to Date)</i>				
Revenues:	0	0	6,986,480	0.0%
Expenditures:	<u>0</u>	<u>350,408</u>	6,986,480	5.0%
Net Revenues over (under) Expenditures	0	(350,408)		
<i>NORTH HIGH/APPLE VALLEY MIDDLE HVAC PIPING PROJECT (Project to Date)</i>				
Revenues:	0	1,595,905	1,595,905	100.0%
Expenditures:	<u>127,863</u>	<u>1,074,138</u>	1,595,905	67.3%
Net Revenues over (under) Expenditures	(127,863)	521,767		

	CURRENT MONTH	YEAR TO DATE	BUDGET	%USED FY2010
<i>BRCC FACILITIES REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	0	0	2,000,000	0.0%
Expenditures:	<u>5,767</u>	<u>344,538</u>	2,000,000	17.2%
Net Revenues over (under)	(5,767)	(344,538)		
Expenditures				

	<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:	409,766	3,730,156	5,084,028	73.4%
Expenditures:	<u>376,476</u>	<u>3,994,210</u>	5,084,028	78.6%
Net Revenues over (under) Expenditures	33,290	(264,054)		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	126,671	1,135,124	1,197,073	94.8%
Expenditures:	<u>59,065</u>	<u>706,074</u>	1,197,073	59.0%
Net Revenues over (under) Expenditures	67,606	429,050		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	7,076	63,418	39,002	162.6%
Expenditures:	<u>1,486</u>	<u>27,304</u>	39,002	70.0%
Net Revenues over (under) Expenditures	5,590	36,114		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 5/31/10**

<u>Fund(s)</u>	<u>05/01/10 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>05/31/10 Ending Cash Balance</u>
General	\$46,866,125.46	\$3,733,701.46	(\$9,038,213.73)	\$41,561,613.19
Special Revenue	6,373,053.97	421,997.34	(244,363.18)	6,550,688.13
Capital Projects	(1,347,589.41)	641.05	(632,132.31)	(1,979,080.67)
Enterprise	9,074,394.46	604,076.10	(632,773.04)	9,045,697.52
Trust & Agency	<u>434,581.88</u>	<u>149,499.11</u>	<u>(152,177.72)</u>	<u>431,903.27</u>
Subtotal	\$61,400,566.36	\$4,909,915.06	(\$10,699,659.98)	55,610,821.44
Bank Escrow Account Balances - Capital Project Funds:				<u>3,146,988.38</u>
Total cash available at 5/31/10				\$58,757,809.82