

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: April 5, 2010

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

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached for the Board's review and approval are the February 2010 County Financial Report and Cash Balance Report.

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

Fire Marshal – worker's compensation premium/fire district(s) contracts and annual communications
Maintenance contract for fire services paid during first half of FY2010
Rescue Squad – 3rd quarter FY2010 non-profit contribution paid as of 1/31/10

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 \$7,409 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 BRCC Facilities Repairs and Renovations Project Fund are expenditures that will be reimbursed from future FY2010 financing proceeds.

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.

The temporary YTD deficit in the Cane Creek Water & Sewer District Fund is due to a quarterly loan payment (\$99,116) on sewer project debt paid in February.

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT
February 28, 2010

GENERAL FUND	CURRENT	YEAR TO	BUDGET	%USED
REVENUES	MONTH	DATE		FY2010
Total Revenues	4,976,152	83,513,696	110,792,167	75.4%
EXPENDITURES				
Governing Body	34,597	437,495	1,216,224	36.0%
Dues/Non-Profit Contributions	14,228	275,582	417,004	66.1%
County Manager	17,198	158,421	366,215	43.3%
Administrative Services	34,630	252,000	427,930	58.9%
Human Resources	32,819	249,340	415,308	60.0%
Elections	28,891	306,550	829,537	37.0%
Finance	41,985	460,748	723,381	63.7%
County Assessor	85,635	932,918	1,731,188	53.9%
Tax Collector	18,780	192,471	340,033	56.6%
Deputy Tax Collector	14,663	134,577	223,588	60.2%
Legal	43,128	379,792	633,637	59.9%
Register of Deeds	39,617	607,495	1,006,516	60.4%
Central Services	92,470	534,562	866,415	61.7%
Garage	-10,735	165,903	383,581	43.3%
Court Facilities	13,456	97,303	190,000	51.2%
Information Technology	40,715	367,064	584,746	62.8%
Sheriff	899,021	8,673,468	13,652,290	63.5%
Detention Center	299,767	2,743,399	5,126,605	53.5%
Emergency Management	17,126	122,902	219,957	55.9%
Fire Marshal	16,975	253,225	361,040	70.1%
Building Services	50,967	537,841	1,027,029	52.4%
Wellness Clinic	27,094	187,543	351,573	53.3%
Emergency Medical Services	296,021	2,551,052	3,874,838	65.8%
Animal Services	38,566	304,809	540,192	56.4%
Criminal Justice Partnership Program	10,028	55,290	101,745	54.3%
Rescue Squad Contribution	530	78,262	106,650	73.4%
Property Addressing	9,117	83,078	142,809	58.2%
Forestry Services	4,868	21,259	49,872	42.6%
Soil & Water Conservation	19,743	174,430	288,989	60.4%
Utilities	14,655	124,825	194,379	64.2%
Planning	42,863	334,426	574,411	58.2%
Code Enforcement Services	21,005	189,916	293,903	64.6%
Soil & Sedimentation Enforcement	11,290	95,984	152,067	63.1%
Cooperative Extension	27,773	252,468	421,830	59.9%
HOME Program	0	39,800	100,000	39.8%
Economic Development	0	189,450	467,405	40.5%
Public Health	509,240	4,328,977	8,146,922	53.1%
H&CC Block Grant	45,307	402,784	716,598	56.2%
Spectrum Youth Shelter	32,871	286,446	498,851	57.4%
Mental Health	816	286,734	578,624	49.6%
Rural Transportation Assist Program	44,980	142,368	249,440	57.1%
Social Services	1,513,294	12,954,758	20,853,820	62.1%
Juvenile Justice Programs	8,472	108,112	209,672	51.6%
Veterans Services	1,881	19,605	40,186	48.8%
Public Library	218,001	2,039,712	3,351,883	60.9%
Recreation	85,385	800,582	1,557,876	51.4%
Public Education	1,926,698	15,320,142	23,247,961	65.9%
Debt Service	1,053,180	4,997,742	10,832,648	46.1%
Non-Departmental	0	15,907	187,725	8.5%
Interfund Transfers	<u>136,054</u>	<u>1,158,468</u>	<u>1,917,074</u>	<u>60.4%</u>
Total Expenditures	7,925,665	65,427,985	110,792,167	59.1%
Net Revenues over (under) Expenditures	(2,949,513)	18,085,711		

<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	196,052	1,639,384	3,128,848	52.4%
Bioterrorism Program	291	25,953	54,280	47.8%
AIDS Grant	1,037	7,748	13,155	58.9%
Tuberculosis Program	3,331	27,331	44,342	61.6%
Maternal Health	59,739	466,521	816,201	57.2%
Family Planning	18,689	141,004	369,646	38.1%
Child Health	35,381	339,203	605,146	56.1%
WIC Program	34,892	298,870	493,352	60.6%
Smokefree Restaurants Program	0	1,018	2,969	34.3%
B&CC Control Program	3,003	39,367	73,832	53.3%
Risk Reduction	1,648	17,085	31,339	54.5%
IAP Program	4,982	39,871	58,363	68.3%
NC Cardiovascular Health Program	8,333	116,667	150,000	77.8%
Smartstart-Childcare	5,922	49,601	90,104	55.0%
SmartStart-Preventive Dental Care	8,121	56,295	112,393	50.1%
Behaviorial Health Program	2,752	21,985	61,176	35.9%
School Health Nurse Program	47,301	353,483	600,382	58.9%
H1N1 Grant	15,418	100,217	381,601	26.3%
Environmental Health	<u>62,348</u>	<u>587,374</u>	<u>1,059,793</u>	<u>55.4%</u>
Total Expenditures	509,240	4,328,977	8,146,922	53.1%
<i>SOCIAL SERVICES</i>				
Staff Operations	795,649	7,304,434	12,330,109	59.2%
DSS-Smartstart Program	50,334	347,885	470,637	73.9%
Federal & State Programs	665,247	5,281,647	7,996,074	66.1%
General Assistance	<u>2,064</u>	<u>20,792</u>	<u>57,000</u>	<u>36.5%</u>
Total Expenditures	1,513,294	12,954,758	20,853,820	62.1%
<i>EDUCATION</i>				
Schools Current Expense	1,699,412	13,595,293	20,392,939	66.7%
Schools Capital Expense	26,858	121,427	449,889	27.0%
Blue Ridge Community College	<u>200,428</u>	<u>1,603,422</u>	<u>2,405,133</u>	<u>66.7%</u>
Total Expenditures	1,926,698	15,320,142	23,247,961	65.9%
<i>DEBT SERVICE</i>				
County Schools	1,053,180	4,668,953	9,272,759	50.4%
Blue Ridge Community College	0	<u>328,789</u>	<u>1,559,889</u>	<u>21.1%</u>
Total Expenditures	1,053,180	4,997,742	10,832,648	46.1%
<i>INTERFUND TRANSFERS</i>				
Capital Reserve Fund	64,390	515,118	772,677	66.7%
Revaluation Reserve Fund	53,470	427,761	641,641	66.7%
Mud Creek Watershed Fund	-8,755	0	15,008	0.0%
Public Transit Fund	14,449	115,589	173,384	66.7%
Capital Projects Fund	8,000	64,000	96,000	66.7%
Solid Waste Fund	4,500	36,000	54,000	66.7%
Debt Service Fund	0	0	<u>164,364</u>	<u>0.0%</u>
Total Expenditures	136,054	1,158,468	1,917,074	60.4%

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>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:	182,438	6,279,524	6,445,039	97.4%
Expenditures:	<u>965,848</u>	<u>3,380,864</u>	6,445,039	52.5%
Net Revenues over (under) Expenditures	(783,410)	2,898,660		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	53,485	427,844	641,641	66.7%
Expenditures:	<u>40,330</u>	<u>367,205</u>	641,641	57.2%
Net Revenues over (under) Expenditures	13,155	60,639		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	52,376	635,601	1,203,382	52.8%
Expenditures:	<u>46,111</u>	<u>689,105</u>	1,203,382	57.3%
Net Revenues over (under) Expenditures	6,265	(53,504)		
<i>CDBG - 2008 SCATTERED SITE HOUSING GRANT FUND (Project to Date)</i>				
Revenues:	61,576	92,192	400,000	23.0%
Expenditures:	<u>58,511</u>	<u>93,308</u>	400,000	23.3%
Net Revenues over (under) Expenditures	3,065	(1,116)		
<i>EMERGENCY 911 COMMUNICATIONS FUND</i>				
Revenues:	46,753	327,474	569,692	57.5%
Expenditures:	<u>25,993</u>	<u>334,883</u>	569,692	58.8%
Net Revenues over (under) Expenditures	20,760	(7,409)		
<i>CDBG - THE WARM COMPANY PROJECT GRANT FUND (Project to Date)</i>				
Revenues:	0	23,910	200,000	12.0%
Expenditures:	<u>0</u>	<u>24,910</u>	200,000	12.5%
Net Revenues over (under) Expenditures	0	(1,000)		
<i>MUD CREEK RESTORATION PROJECT (Project to Date)</i>				
Revenues:	-7,812	39,322	50,000	78.6%
Expenditures:	<u>0</u>	<u>39,322</u>	50,000	78.6%
Net Revenues over (under) Expenditures	(7,812)	0		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2010</u>
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	21,043	354,723	715,024	49.6%
Expenditures:	<u>80,014</u>	<u>279,646</u>	715,024	39.1%
Net Revenues over (under) Expenditures	(58,971)	75,077		
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	0	281,208	647,734	43.4%
Expenditures:	<u>24,044</u>	<u>279,621</u>	647,734	43.2%
Net Revenues over (under) Expenditures	(24,044)	1,587		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT</u> <u>TO DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>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	91,500	1,596,000	5.7%
Expenditures:	<u>0</u>	<u>50,694</u>	1,596,000	3.2%
Net Revenues over (under) Expenditures	8,000	40,806		
<i>LAW ENFORCEMENT CENTER PROJECT (Project to Date)</i>				
Revenues:	0	165,000	330,000	50.0%
Expenditures:	<u>2,231</u>	<u>138,873</u>	330,000	42.1%
Net Revenues over (under) Expenditures	(2,231)	26,127		
<i>HILLANDALE ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	29	15,785,156	15,466,525	102.1%
Expenditures:	<u>0</u>	<u>15,599,192</u>	15,466,525	100.9%
Net Revenues over (under) Expenditures	29	185,964		
<i>MILLS RIVER ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	29	14,816,327	14,549,640	101.8%
Expenditures:	<u>0</u>	<u>14,801,888</u>	14,549,640	101.7%
Net Revenues over (under) Expenditures	29	14,439		
<i>PUBLIC SCHOOL SYSTEM REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	277	3,271,054	4,000,000	81.8%
Expenditures:	<u>215,199</u>	<u>1,756,301</u>	4,000,000	43.9%
Net Revenues over (under) Expenditures	(214,922)	1,514,753		
<i>NORTH HIGH/APPLE VALLEY MIDDLE PROJECT (Project to Date)</i>				
Revenues:	0	1,000,000	1,000,000	100.0%
Expenditures:	<u>0</u>	<u>950,575</u>	1,000,000	95.1%
Net Revenues over (under) Expenditures	0	49,425		
<i>BRCC FACILITIES REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	0	0	2,000,000	0.0%
Expenditures:	<u>0</u>	<u>298,400</u>	2,000,000	14.9%
Net Revenues over (under) Expenditures	0	(298,400)		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2010</u>
<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	327,033	2,621,768	5,084,028	51.6%
Expenditures:	<u>712,293</u>	<u>2,821,744</u>	5,084,028	55.5%
Net Revenues over (under) Expenditures	(385,260)	(199,976)		
 <i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	81,232	805,690	1,107,073	72.8%
Expenditures:	<u>137,679</u>	<u>834,821</u>	1,107,073	75.4%
Net Revenues over (under) Expenditures	(56,447)	(29,131)		
 <i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	5,629	45,122	39,002	115.7%
Expenditures:	<u>1,456</u>	<u>17,196</u>	39,002	44.1%
Net Revenues over (under) Expenditures	4,173	27,926		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 2/28/10**

<u>Fund(s)</u>	<u>02/01/10 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>02/28/10 Ending Cash Balance</u>
General	\$59,872,745.65	\$4,730,227.58	(\$7,717,675.06)	\$56,885,298.17
Special Revenue	7,522,674.86	456,742.25	(1,249,084.38)	6,730,332.73
Capital Projects	(1,411,133.81)	1,205,363.17	(466,847.78)	(672,618.42)
Enterprise	9,382,762.28	563,736.10	(938,766.65)	9,007,731.73
Trust & Agency	<u>437,304.71</u>	<u>137,125.56</u>	<u>(158,003.91)</u>	<u>416,426.36</u>
Subtotal	\$75,804,353.69	\$7,093,194.66	(\$10,530,377.78)	72,367,170.57
Bank Escrow Account Balances - Capital Project Funds:				<u>3,647,371.39</u>
Total cash available at 2/28/10				\$76,014,541.96