

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: June 7, 2010

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

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

- Rescue Squad – 4th quarter non-profit contribution paid in advance at beginning of the quarter
- Mental Health – payout of Mental Health MOE funds in April
- 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 closer to completion for the year
- DSS-Smartstart – grant funded program closer to completion for the year

The YTD deficit in the Travel and Tourism Fund is mostly the result of lower occupancy tax collections due to less 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.

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 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 Classroom Building Project and the BRCC Facilities Repairs and Renovations Project Fund are expenditures that will be reimbursed from FY2010 financing proceeds to be closed on and available in 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 April 2010 Financial Reports as presented.

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT
April 30, 2010

<i>GENERAL FUND</i>	<u>CURRENT</u>	<u>YEAR TO</u>	<u>BUDGET</u>	<u>%USED</u>
	<u>MONTH</u>	<u>DATE</u>		<u>FY2010</u>
REVENUES				
Total Revenues	4,441,232	93,534,193	110,970,744	81.0%
EXPENDITURES				
Governing Body	42,907	504,206	1,216,224	41.5%
Dues/Non-Profit Contributions	71,911	350,472	417,004	84.0%
County Manager	23,974	200,684	366,215	54.8%
Administrative Services	44,956	326,763	427,930	76.4%
Human Resources	45,667	326,766	415,308	78.7%
Elections	65,199	435,288	829,537	52.5%
Finance	66,648	597,847	723,381	82.6%
County Assessor	140,339	1,183,918	1,731,188	68.4%
Tax Collector	63,348	276,414	340,033	81.3%
Deputy Tax Collector	21,320	171,319	223,588	76.6%
Legal	63,000	488,361	633,637	77.1%
Register of Deeds	90,454	749,817	1,017,596	73.7%
Central Services	89,358	690,543	866,415	79.7%
Garage	37,396	253,099	383,581	66.0%
Court Facilities	13,151	123,571	190,000	65.0%
Information Technology	61,123	467,339	584,746	79.9%
Sheriff	1,177,794	10,975,240	13,655,770	80.4%
Detention Center	415,861	3,562,806	5,141,605	69.3%
Emergency Management	21,057	169,847	245,303	69.2%
Fire Marshal	23,211	291,320	361,040	80.7%
Building Services	88,449	714,072	1,027,029	69.5%
Wellness Clinic	34,138	245,566	351,573	69.8%
Emergency Medical Services	402,992	3,272,848	3,874,838	84.5%
Animal Services	46,173	392,061	552,717	70.9%
Criminal Justice Partnership Program	11,628	77,953	101,745	76.6%
Rescue Squad Contribution	24,422	103,343	106,650	96.9%
Property Addressing	13,041	107,268	142,809	75.1%
Forestry Services	5,511	30,541	49,872	61.2%
Soil & Water Conservation	31,388	224,585	358,089	62.7%
Utilities	21,887	162,015	194,379	83.4%
Planning	55,746	441,988	574,411	76.9%
Code Enforcement Services	30,120	236,581	293,903	80.5%
Soil & Sedimentation Enforcement	15,529	123,458	152,067	81.2%
Cooperative Extension	32,055	317,506	421,830	75.3%
HOME Program	0	39,800	100,000	39.8%
Economic Development	90,300	326,143	467,405	69.8%
Public Health	1,263,117	6,178,507	8,188,968	75.4%
H&CC Block Grant	104,229	563,788	716,598	78.7%
Spectrum Youth Shelter	50,851	375,215	498,851	75.2%
Mental Health	250,609	546,410	578,624	94.4%
Rural Transportation Assist Program	10,258	171,045	249,440	68.6%
Social Services	2,403,880	16,996,677	20,853,820	81.5%
Juvenile Justice Programs	62,284	193,570	209,672	92.3%
Veterans Services	13,162	35,564	40,186	88.5%
Public Library	289,707	2,540,205	3,351,883	75.8%
Recreation	138,609	1,184,803	1,559,329	76.0%
Public Education	1,904,450	19,172,106	23,247,961	82.5%
Debt Service	960,922	7,417,570	10,832,648	68.5%
Non-Departmental	0	0	186,272	0.0%
Interfund Transfers	<u>309,172</u>	<u>1,612,449</u>	<u>1,917,074</u>	<u>84.1%</u>
Total Expenditures	11,243,303	85,949,257	110,970,744	77.5%
Net Revenues over (under) Expenditures	(6,802,071)	7,584,936		

<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	742,756	2,579,070	3,159,709	81.6%
Bioterrorism Program	6,791	40,893	54,280	75.3%
AIDS Grant	1,601	10,539	13,155	80.1%
Tuberculosis Program	5,029	35,749	44,342	80.6%
Maternal Health	86,042	632,103	816,201	77.4%
Family Planning	27,233	190,368	379,331	50.2%
Child Health	53,205	434,275	605,146	71.8%
WIC Program	54,967	390,984	493,352	79.3%
Smokefree Restaurants Program	41	2,159	2,969	72.7%
B&CC Control Program	6,638	51,638	73,832	69.9%
Risk Reduction	4,343	24,412	31,339	77.9%
IAP Program	6,283	49,999	58,363	85.7%
NC Cardiovascular Health Program	8,333	133,333	150,000	88.9%
Smartstart-Childcare	9,012	66,803	90,104	74.1%
SmartStart-Preventive Dental Care	12,517	78,347	113,893	68.8%
Behavioral Health Program	4,265	29,281	61,176	47.9%
School Health Nurse Program	68,786	468,292	600,382	78.0%
H1N1 Grant	21,575	162,934	381,601	42.7%
Environmental Health	<u>143,700</u>	<u>797,328</u>	<u>1,059,793</u>	<u>75.2%</u>
Total Expenditures	1,263,117	6,178,507	8,188,968	75.4%
<i>SOCIAL SERVICES</i>				
Staff Operations	1,699,957	9,879,270	12,330,109	80.1%
DSS-Smartstart Program	49,516	443,439	470,637	94.2%
Federal & State Programs	649,363	6,646,113	7,996,074	83.1%
General Assistance	<u>5,044</u>	<u>27,855</u>	<u>57,000</u>	<u>48.9%</u>
Total Expenditures	2,403,880	16,996,677	20,853,820	81.5%
<i>EDUCATION</i>				
Schools Current Expense	1,699,412	16,994,116	20,392,939	83.3%
Schools Capital Expense	4,610	173,713	449,889	38.6%
Blue Ridge Community College	<u>200,428</u>	<u>2,004,277</u>	<u>2,405,133</u>	<u>83.3%</u>
Total Expenditures	1,904,450	19,172,106	23,247,961	82.5%
<i>DEBT SERVICE</i>				
County Schools	960,922	7,088,781	9,272,759	76.4%
Blue Ridge Community College	<u>0</u>	<u>328,789</u>	<u>1,559,889</u>	<u>21.1%</u>
Total Expenditures	960,922	7,417,570	10,832,648	68.5%
<i>INTERFUND TRANSFERS</i>				
Capital Reserve Fund	64,390	643,898	772,677	83.3%
Revaluation Reserve Fund	53,470	534,701	641,641	83.3%
Mud Creek Watershed Fund	0	0	15,008	0.0%
Public Transit Fund	14,449	144,487	173,384	83.3%
Capital Projects Fund	8,000	80,000	96,000	83.3%
Solid Waste Fund	4,500	45,000	54,000	83.3%
Debt Service Fund	<u>164,363</u>	<u>164,363</u>	<u>164,364</u>	<u>100.0%</u>
Total Expenditures	309,172	1,612,449	1,917,074	84.1%

	<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	643,898	772,677	83.3%
Expenditures:	<u>0</u>	<u>0</u>	772,677	0.0%
Net Revenues over (under) Expenditures	64,390	643,898		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	76,530	6,472,879	6,445,039	100.4%
Expenditures:	<u>327,611</u>	<u>4,218,562</u>	6,445,039	65.5%
Net Revenues over (under) Expenditures	(251,081)	2,254,317		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	53,486	534,816	641,641	83.4%
Expenditures:	<u>61,438</u>	<u>472,880</u>	641,641	73.7%
Net Revenues over (under) Expenditures	(7,952)	61,936		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	82,448	775,716	1,203,382	64.5%
Expenditures:	<u>91,449</u>	<u>893,941</u>	1,203,382	74.3%
Net Revenues over (under) Expenditures	(9,001)	(118,225)		
<i>CDBG - 2008 SCATTERED SITE HOUSING GRANT FUND (Project to Date)</i>				
Revenues:	69,092	161,284	400,000	40.3%
Expenditures:	<u>7,476</u>	<u>162,400</u>	400,000	40.6%
Net Revenues over (under) Expenditures	61,616	(1,116)		
<i>EMERGENCY 911 COMMUNICATIONS FUND</i>				
Revenues:	46,735	420,958	569,692	73.9%
Expenditures:	<u>464</u>	<u>392,462</u>	569,692	68.9%
Net Revenues over (under) Expenditures	46,271	28,496		
<i>CDBG - THE WARM COMPANY PROJECT GRANT FUND (Project to Date)</i>				
Revenues:	3,006	26,917	200,000	13.5%
Expenditures:	<u>0</u>	<u>26,917</u>	200,000	13.5%
Net Revenues over (under) Expenditures	3,006	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</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:	150,950	601,918	715,024	84.2%
Expenditures:	<u>36,977</u>	<u>356,859</u>	715,024	49.9%
Net Revenues over (under) Expenditures	113,973	245,059		
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	58,119	385,737	647,734	59.6%
Expenditures:	<u>53,268</u>	<u>353,234</u>	647,734	54.5%
Net Revenues over (under) Expenditures	4,851	32,503		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>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)	0	(8,595)		
Expenditures				
<i>FORMER HEALTH DEPT. RENOVATION PROJECT (Project to Date)</i>				
Revenues:	8,000	135,000	1,596,000	8.5%
Expenditures:	<u>6,000</u>	<u>68,694</u>	1,596,000	4.3%
Net Revenues over (under)	2,000	66,306		
Expenditures				
<i>LAW ENFORCEMENT CENTER PROJECT (Project to Date)</i>				
Revenues:	0	330,000	330,000	100.0%
Expenditures:	<u>6,965</u>	<u>258,981</u>	330,000	78.5%
Net Revenues over (under)	(6,965)	71,019		
Expenditures				
<i>HILLANDALE ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	0	15,785,156	15,466,525	102.1%
Expenditures:	<u>689</u>	<u>15,620,312</u>	15,466,525	101.0%
Net Revenues over (under)	(689)	164,844		
Expenditures				
<i>MILLS RIVER ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	0	14,816,327	14,549,640	101.8%
Expenditures:	<u>689</u>	<u>14,806,953</u>	14,549,640	101.8%
Net Revenues over (under)	(689)	9,374		
Expenditures				
<i>PUBLIC SCHOOL SYSTEM REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	227	2,675,647	4,000,000	66.9%
Expenditures:	<u>713,797</u>	<u>2,717,432</u>	4,000,000	67.9%
Net Revenues over (under)	(713,570)	(41,785)		
Expenditures				
<i>NORTH HIGH/APPLE VALLEY MIDDLE CLASSROOM BLDG PROJECT (Project to Date)</i>				
Revenues:	0	0	6,986,480	0.0%
Expenditures:	<u>10,616</u>	<u>344,884</u>	6,986,480	4.9%
Net Revenues over (under)	(10,616)	(344,884)		
Expenditures				
<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>173,857</u>	<u>1,296,683</u>	1,595,905	81.3%
Net Revenues over (under)	(173,857)	299,222		
Expenditures				

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2010</u>
<i>BRC FACILITIES REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	0	0	2,000,000	0.0%
Expenditures:	<u>14,130</u>	<u>338,771</u>	2,000,000	16.9%
Net Revenues over (under) Expenditures	(14,130)	(338,771)		

	<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:	394,469	3,320,390	5,084,028	65.3%
Expenditures:	<u>305,457</u>	<u>3,608,695</u>	5,084,028	71.0%
Net Revenues over (under) Expenditures	89,012	(288,305)		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	11,481	1,008,453	1,197,073	84.2%
Expenditures:	<u>53,215</u>	<u>1,002,094</u>	1,197,073	83.7%
Net Revenues over (under) Expenditures	(41,734)	6,359		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	5,600	56,341	39,002	144.5%
Expenditures:	<u>2,191</u>	<u>25,817</u>	39,002	66.2%
Net Revenues over (under) Expenditures	3,409	30,524		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 4/30/10**

<u>Fund(s)</u>	<u>04/01/10 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>04/30/10 Ending Cash Balance</u>
General	\$53,537,999.84	\$2,397,085.90	(\$9,068,960.28)	\$46,866,125.46
Special Revenue	6,359,255.45	592,127.56	(578,329.04)	6,373,053.97
Capital Projects	(247,149.06)	322.60	(1,100,762.95)	(1,347,589.41)
Enterprise	8,900,308.20	636,051.50	(461,965.24)	9,074,394.46
Trust & Agency	<u>413,531.86</u>	<u>193,582.40</u>	<u>(172,532.38)</u>	<u>434,581.88</u>
Subtotal	\$68,963,946.29	\$3,819,169.96	(\$11,382,549.89)	61,400,566.36
Bank Escrow Account Balances - Capital Project Funds:				<u>3,147,394.37</u>
Total cash available at 4/30/10				\$64,547,960.73