

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: January 3, 2011

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

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached for the Board's review and approval are the November 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 October:

- Non-Profit Contributions – 2nd quarter non-profit contributions paid in advance to outside agencies
- Fire Services – Annual emergency services equipment maintenance contract payment in November
- Rescue Squad – 2nd quarter non-profit contribution paid in advance
- HOME Program – payment to Housing Assistance Corp. for Oak Haven Project
- Mental Health – Board approved 50% payment to LME for distribution to mental health agencies in September
- Tuberculosis, Risk Reduction Health Programs and DSS SmartStart – 100 percent grant funded programs

The YTD deficit in the Capital Reserve Fund is due to the transfer of fund balance to the Capital Projects Fund to be used for the Tuxedo Mill Demolition and the Recreation Parks Repair/Renovation Projects.

The YTD deficit in the CDBG – 2008 Scattered Site Housing Project Grant Fund, the CDBG – Warm Company Grant Fund, the CDBG – Water/Sewer Hookup Fund and the Facilities Lighting Retrofit Grant (ARRA) Project is due to the timing difference between the expenditure of grant funds and subsequent reimbursement from the state.

The YTD deficit in the Public Transit Fund is due to the timing difference between the expenditure of ARRA grant funds for the CNG Station Project and subsequent reimbursement from the N.C. Department of Transportation.

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT
November 30, 2010

GENERAL FUND	CURRENT	YEAR TO	BUDGET	%USED
REVENUES	MONTH	DATE		FY2011
Total Revenues	17,438,281	48,254,272	111,811,021	43.2%
EXPENDITURES				
Governing Body	38,970	170,577	1,335,175	12.8%
Dues/Non-Profit Contributions	4,668	178,016	403,059	44.2%
County Manager	16,263	108,277	362,968	29.8%
Administrative Services	29,862	168,137	433,681	38.8%
Human Resources	33,066	190,756	454,339	42.0%
Elections	94,129	271,259	828,783	32.7%
Finance	49,047	331,078	770,283	43.0%
County Assessor	96,366	590,749	1,798,728	32.8%
Tax Collector	16,938	95,330	315,447	30.2%
Deputy Tax Collector	15,608	85,506	235,529	36.3%
Legal	47,420	254,305	682,688	37.3%
Register of Deeds	70,253	336,401	861,230	39.1%
Central Services	70,841	368,751	996,304	37.0%
Garage	59,433	131,071	378,859	34.6%
Court Facilities	10,714	65,335	190,000	34.4%
Information Technology	41,720	248,243	582,027	42.7%
Sheriff	1,175,437	5,784,403	13,601,147	42.5%
Detention Center	346,664	1,779,463	5,270,884	33.8%
Emergency Management	15,168	81,489	216,489	37.6%
Fire Services	64,857	201,987	397,757	50.8%
Building Services	124,176	404,499	1,005,342	40.2%
Wellness Clinic	20,495	141,471	378,892	37.3%
Emergency Medical Services	321,569	1,807,953	4,152,762	43.5%
Animal Services	38,886	215,590	555,505	38.8%
Criminal Justice Partnership Program	8,270	43,966	104,011	42.3%
Rescue Squad Contribution	2,073	53,610	106,650	50.3%
Property Addressing	9,392	53,021	144,030	36.8%
Forestry Services	2,639	11,794	55,473	21.3%
Soil & Water Conservation	93,749	191,784	384,877	49.8%
Utilities	15,253	84,594	198,196	42.7%
Planning	36,260	205,203	565,643	36.3%
Code Enforcement Services	21,214	133,930	314,074	42.6%
Soil & Sedimentation Enforcement	5,167	30,558	153,223	19.9%
Cooperative Extension	25,037	147,679	422,988	34.9%
HOME Program	50,000	50,000	100,000	50.0%
Economic Development	0	145,250	466,768	31.1%
Public Health	643,511	2,844,725	7,973,573	35.7%
H&CC Block Grant	67,976	263,452	753,679	35.0%
Spectrum Youth Shelter	34,531	196,490	521,027	37.7%
Mental Health	725	256,198	578,624	44.3%
Rural Transportation Assist Program	25,067	70,579	267,294	26.4%
Social Services	1,702,044	8,268,679	20,774,984	39.8%
Juvenile Justice Programs	9,522	76,125	209,672	36.3%
Veterans Services	4,610	14,169	39,861	35.5%
Public Library	233,087	1,407,704	3,448,275	40.8%
Recreation	84,013	507,835	1,658,296	30.6%
Public Education	2,039,416	9,859,537	23,564,347	41.8%
Debt Service	257,959	1,722,747	11,344,069	15.2%
Non-Departmental	0	0	244,000	0.0%
Interfund Transfers	87,096	435,477	1,209,509	36.0%
Total Expenditures	8,261,161	41,085,752	111,811,021	36.7%
Net Revenues over (under) Expenditures	9,177,120	7,168,520		

<u>APPROPRIATIONS DETAIL</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2011</u>
<i>PUBLIC HEALTH</i>				
General Health	311,565	1,128,493	3,248,680	34.7%
Bioterrorism Program	1,292	10,373	53,935	19.2%
AIDS Grant	14	213	14,466	1.5%
Tuberculosis Program	5,326	32,268	45,533	70.9%
Maternal Health	56,264	316,343	911,884	34.7%
Family Planning	24,148	125,562	376,377	33.4%
Child Health	39,808	196,795	596,461	33.0%
WIC Program	41,250	231,796	563,199	41.2%
B&CC Control Program	5,358	25,454	68,090	37.4%
Risk Reduction	3,045	18,387	26,886	68.4%
IAP Program	3,432	23,888	55,221	43.3%
NC Cardiovascular Health Program	8,333	41,667	100,000	41.7%
Smartstart-Childcare	6,049	33,422	88,786	37.6%
SmartStart-Preventive Dental Care	5,807	32,752	98,279	33.3%
Behavioral Health Program	3,025	16,687	41,187	40.5%
School Health Nurse Program	48,485	219,863	612,611	35.9%
Environmental Health	80,310	390,762	1,071,978	36.5%
Total Expenditures	643,511	2,844,725	7,973,573	35.7%
<i>SOCIAL SERVICES</i>				
Staff Operations	997,101	4,966,076	12,616,598	39.4%
DSS-Smartstart Program	45,487	229,205	491,078	46.7%
Federal & State Programs	657,659	3,060,504	7,610,308	40.2%
General Assistance	1,797	12,894	57,000	22.6%
Total Expenditures	1,702,044	8,268,679	20,774,984	39.8%
<i>EDUCATION</i>				
Schools Current Expense	1,724,852	8,624,258	20,698,218	41.7%
Schools Capital Expense	113,211	228,512	449,889	50.8%
Blue Ridge Community College	201,353	1,006,767	2,416,240	41.7%
Total Expenditures	2,039,416	9,859,537	23,564,347	41.8%
<i>DEBT SERVICE</i>				
County Schools	257,959	1,722,747	9,637,232	17.9%
Blue Ridge Community College	0	0	1,706,837	0.0%
Total Expenditures	257,959	1,722,747	11,344,069	15.2%
<i>INTERFUND TRANSFERS</i>				
Revaluation Reserve Fund	59,836	299,180	718,031	41.7%
Public Transit Fund	14,760	73,797	177,114	41.7%
Capital Projects Fund	8,000	40,000	96,000	41.7%
Solid Waste Fund	4,500	22,500	54,000	41.7%
Debt Service Fund	0	0	164,364	0.0%
Total Expenditures	87,096	435,477	1,209,509	36.0%

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>CAPITAL RESERVE FUND</i>				
Revenues:	0	8,500	876,969	1.0%
Expenditures:	<u>25,722</u>	<u>98,092</u>	876,969	11.2%
Net Revenues over (under) Expenditures	(25,722)	(89,592)		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	1,598,637	3,574,384	6,554,777	54.5%
Expenditures:	<u>207,892</u>	<u>619,317</u>	6,554,777	9.4%
Net Revenues over (under) Expenditures	1,390,745	2,955,067		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	59,854	299,247	718,031	41.7%
Expenditures:	<u>44,141</u>	<u>239,199</u>	718,031	33.3%
Net Revenues over (under) Expenditures	15,713	60,048		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	82,096	619,826	1,036,328	59.8%
Expenditures:	<u>159,826</u>	<u>497,658</u>	1,036,328	48.0%
Net Revenues over (under) Expenditures	(77,730)	122,168		
<i>CDBG - 2008 SCATTERED SITE HOUSING GRANT FUND (Project to Date)</i>				
Revenues:	0	79,523	400,000	19.9%
Expenditures:	<u>320</u>	<u>86,838</u>	400,000	21.7%
Net Revenues over (under) Expenditures	(320)	(7,315)		
<i>EMERGENCY 911 COMMUNICATIONS FUND</i>				
Revenues:	46,785	187,195	469,720	39.9%
Expenditures:	<u>40,586</u>	<u>138,936</u>	469,720	29.6%
Net Revenues over (under) Expenditures	6,199	48,259		
<i>CDBG - THE WARM COMPANY PROJECT GRANT FUND (Project to Date)</i>				
Revenues:	0	0	200,000	0.0%
Expenditures:	<u>0</u>	<u>1,340</u>	200,000	0.7%
Net Revenues over (under) Expenditures	0	(1,340)		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	148,995	233,440	1,068,289	21.9%
Expenditures:	<u>277,904</u>	<u>544,765</u>	1,068,289	51.0%
Net Revenues over (under) Expenditures	(128,909)	(311,325)		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
<i>CDBG - TALLEY DRIVE PROJECT GRANT FUND (Project to Date)</i>				
Revenues:	0	0	850,000	0.0%
Expenditures:	<u>0</u>	<u>0</u>	850,000	0.0%
Net Revenues over (under) Expenditures	0	0		
<i>CDBG - WATER/SEWER HOOKUP PROJECT GRANT FUND (Project to Date)</i>				
Revenues:	0	4,987	66,500	7.5%
Expenditures:	<u>19,835</u>	<u>25,752</u>	66,500	38.7%
Net Revenues over (under) Expenditures	(19,835)	(20,765)		
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	59,476	239,286	598,531	40.0%
Expenditures:	<u>23,944</u>	<u>164,572</u>	598,531	27.5%
Net Revenues over (under) Expenditures	35,532	74,714		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT</u> <u>TO DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
<u>CAPITAL PROJECT FUNDS</u>				
<i>FORMER HEALTH DEPT. RENOVATION PROJECT (Project to Date)</i>				
Revenues:	1,500,057	1,555,057	1,434,077	108.4%
Expenditures:	<u>1,200</u>	<u>71,858</u>	1,437,077	5.0%
Net Revenues over (under) Expenditures	1,498,857	1,483,199		
<i>LAW ENFORCEMENT CENTER PROJECT (Project to Date)</i>				
Revenues:	6,000,230	6,331,875	7,388,347	85.7%
Expenditures:	<u>416,176</u>	<u>901,235</u>	7,388,347	12.2%
Net Revenues over (under) Expenditures	5,584,054	5,430,640		
<i>RECREATION PARKS REPAIRS AND RENOVATIONS (Project to Date)</i>				
Revenues:	11,722	26,422	750,000	3.5%
Expenditures:	<u>11,722</u>	<u>26,422</u>	750,000	3.5%
Net Revenues over (under) Expenditures	0	0		
<i>FACILITIES LIGHTING RETROFIT GRANT (ARRA) PROJECT (Project to Date)</i>				
Revenues:	0	0	183,101	0.0%
Expenditures:	<u>55,415</u>	<u>99,091</u>	183,101	54.1%
Net Revenues over (under) Expenditures	(55,415)	(99,091)		
<i>TUXEDO MILL DEMOLITION PROJECT (Project to Date)</i>				
Revenues:	14,000	71,670	126,969	56.4%
Expenditures:	<u>14,000</u>	<u>71,670</u>	126,969	56.4%
Net Revenues over (under) Expenditures	0	0		
<i>PUBLIC SCHOOL SYSTEM REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	103	4,003,663	4,000,000	100.1%
Expenditures:	<u>76,672</u>	<u>3,954,929</u>	4,000,000	98.9%
Net Revenues over (under) Expenditures	(76,569)	48,734		
<i>NORTH HIGH/APPLE VALLEY MIDDLE CLASSROOM BLDG PROJECT (Project to Date)</i>				
Revenues:	3,065	7,056,960	7,053,000	100.1%
Expenditures:	<u>353,294</u>	<u>2,935,720</u>	7,053,000	41.6%
Net Revenues over (under) Expenditures	(350,229)	4,121,240		
<i>NORTH HIGH/APPLE VALLEY MIDDLE HVAC PIPING PROJECT (Project to Date)</i>				
Revenues:	0	1,595,905	1,596,000	100.0%
Expenditures:	<u>0</u>	<u>1,549,884</u>	1,596,000	97.1%
Net Revenues over (under) Expenditures	0	46,021		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT</u> <u>TO DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
<i>BRCC FACILITIES REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	916	2,013,923	2,000,000	100.7%
Expenditures:	<u>0</u>	<u>394,483</u>	2,000,000	19.7%
Net Revenues over (under) Expenditures	916	1,619,440		
<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) Expenditures	0	0		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	382,307	1,507,481	6,963,680	21.6%
Expenditures:	<u>298,252</u>	<u>1,501,074</u>	6,963,680	21.6%
Net Revenues over (under) Expenditures	84,055	6,407		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	123,939	516,647	1,461,017	35.4%
Expenditures:	<u>41,843</u>	<u>400,094</u>	1,461,017	27.4%
Net Revenues over (under) Expenditures	82,096	116,553		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	5,635	28,130	38,950	72.2%
Expenditures:	<u>7,727</u>	<u>9,996</u>	38,950	25.7%
Net Revenues over (under) Expenditures	(2,092)	18,134		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 11/30/10**

<u>Fund(s)</u>	<u>11/01/10 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>11/30/10 Ending Cash Balance</u>
General	\$35,422,032.60	\$18,865,582.64	(\$9,063,136.25)	\$45,224,478.99
Special Revenue	6,120,002.01	2,060,670.37	(622,618.93)	7,558,053.45
Capital Projects	(317,452.13)	1,652,334.85	(856,252.55)	478,630.17
Enterprise	8,861,792.68	576,439.38	(470,341.50)	8,967,890.56
Trust & Agency	<u>466,750.43</u>	<u>136,663.36</u>	<u>(162,406.68)</u>	<u>441,007.11</u>
Subtotal	\$50,553,125.59	\$23,291,690.60	(\$11,174,755.91)	62,670,060.28
Bank Escrow Account Balances - Capital Project Funds:				<u>13,530,892.02</u>
Total cash available at 11/30/10				\$76,200,952.30