

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: March 7, 2011

SUBJECT: Financial Report – January 2011
Cash Balance Report – January 2011

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached for the Board's review and approval are the January 2011 County Financial Report and Cash Balance Report.

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

- Non-Profit Contributions – 3rd quarter non-profit contributions paid in advance
- Fire Services – Annual emergency services equipment maintenance contract payment paid in November
- Rescue Squad – 3rd quarter non-profit contribution paid in advance
- Soil & Water Conservation – final payments made from state grant received for Streambank Restoration Project
- Mental Health – MOE payments to Western Highlands occurred in January
- Tuberculosis, Risk Reduction, IAP Health Programs and DSS SmartStart – 100 percent grant funded programs
- Public Education – schools capital expenditures reimbursed based on paid invoices submitted; two monthly budgeted payments (Feb/Jan) to BRCC accounted for at the end of January

The YTD deficit in the Capital Reserve Fund is due to the approved 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 – the CDBG – Warm Company Project Grant 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.

The YTD deficit in the North High/Apple Valley Middle HVAC Piping Project is due to final expenditures including change orders coming in higher than anticipated to complete project. Additional costs will be covered by sales tax refunds on project expenditures to be received for FY2011.

The YTD deficit in the Solid Waste Landfill Fund is due to a decline in solid waste user fees collected in January along with fund balance being appropriated in the current fiscal year for solid waste capital improvement plan expenditures incurred.

BOARD ACTION REQUESTED:

Request that the Board consider approving the County's January 2011 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the January 2011 County Financial Report and Cash Balance Report as presented.

HENDERSON COUNTY FINANCIAL REPORT
January 31, 2011

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
GENERAL FUND				
REVENUES				
Total Revenues	12,049,431	78,374,071	112,607,472	69.6%
EXPENDITURES				
Governing Body	30,123	415,298	1,335,175	31.1%
Dues/Non-Profit Contributions	73,891	252,631	403,059	62.7%
County Manager	19,733	150,921	362,968	41.6%
Administrative Services	30,367	235,670	433,681	54.3%
Human Resources	30,746	257,747	454,339	56.7%
Elections	38,034	343,558	829,445	41.4%
Finance	50,603	453,841	770,283	58.9%
County Assessor	137,139	875,659	1,806,684	48.5%
Tax Collector	30,031	144,092	315,447	45.7%
Deputy Tax Collector	15,263	116,236	235,529	49.4%
Legal	54,777	366,799	682,688	53.7%
Register of Deeds	68,031	461,174	861,230	53.5%
Central Services	80,348	526,266	996,304	52.8%
Garage	21,337	144,621	378,859	38.2%
Court Facilities	14,528	99,419	190,000	52.3%
Information Technology	42,609	327,174	582,027	56.2%
Sheriff	856,003	7,900,863	13,928,981	56.7%
Detention Center	362,867	2,509,778	5,270,884	47.6%
Emergency Management	12,634	107,079	216,489	49.5%
Fire Services	20,156	239,785	397,757	60.3%
Building Services	61,269	535,799	1,015,040	52.8%
Wellness Clinic	27,640	192,279	378,892	50.7%
Emergency Medical Services	291,858	2,402,169	4,156,546	57.8%
Animal Services	43,940	315,303	571,247	55.2%
Criminal Justice Partnership Program	8,726	60,669	104,011	58.3%
Rescue Squad Contribution	1,523	79,605	106,650	74.6%
Property Addressing	9,256	72,491	144,030	50.3%
Forestry Services	3,668	18,212	55,473	32.8%
Soil & Water Conservation	101,028	232,820	384,877	60.5%
Utilities	15,166	115,502	198,196	58.3%
Planning	38,661	291,178	565,643	51.5%
Code Enforcement Services	21,381	185,387	322,151	57.5%
Soil & Sedimentation Enforcement	5,158	49,354	159,931	30.9%
Cooperative Extension	25,776	199,022	343,999	57.9%
HOME Program	0	50,000	100,000	50.0%
Economic Development	67,625	217,875	545,757	39.9%
Public Health	515,075	3,920,033	8,156,367	48.1%
H&CC Block Grant	74,311	389,839	753,679	51.7%
Spectrum Youth Shelter	35,354	265,211	521,027	50.9%
Mental Health	122,395	387,831	578,624	67.0%
Rural Transportation Assist Program	50,191	120,769	267,294	45.2%
Social Services	1,560,218	11,365,674	20,995,060	54.1%
Juvenile Justice Programs	44,202	127,221	291,523	43.6%
Veterans Services	2,036	18,357	39,861	46.1%
Public Library	250,781	1,996,721	3,478,410	57.4%
Recreation	75,174	673,413	1,664,217	40.5%
Public Education	2,149,322	13,978,879	23,564,347	59.3%
Debt Service	1,867	5,223,043	11,344,069	46.0%
Non-Departmental	0	0	139,213	0.0%
Interfund Transfers	<u>87,095</u>	<u>609,668</u>	<u>1,209,509</u>	<u>50.4%</u>
Total Expenditures	7,679,916	60,022,935	112,607,472	53.3%
Net Revenues over (under)	4,369,515	18,351,136		
Expenditures				

<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	190,211	1,523,307	3,327,404	45.8%
Bioterrorism Program	2,084	14,217	53,935	26.4%
AIDS Grant	0	309	14,466	2.1%
Tuberculosis Program	5,719	44,081	45,533	96.8%
Maternal Health	61,448	435,224	911,884	47.7%
Family Planning	31,935	196,871	389,653	50.5%
Child Health	39,310	276,437	596,461	46.3%
WIC Program	40,611	316,851	563,199	56.3%
B&CC Control Program	5,649	35,878	68,090	52.7%
Risk Reduction	2,668	24,201	26,886	90.0%
IAP Program	4,358	34,048	55,221	61.7%
NC Cardiovascular Health Program	8,333	58,333	100,000	58.3%
Smartstart-Childcare	6,110	46,008	88,786	51.8%
SmartStart-Preventive Dental Care	6,840	45,292	98,279	46.1%
Behavioral Health Program	3,011	22,686	41,187	55.1%
School Health Nurse Program	42,158	309,738	612,611	50.6%
H1N1 Program	90	90	80,000	0.1%
Environmental Health	<u>64,540</u>	<u>536,462</u>	<u>1,082,772</u>	<u>49.5%</u>
Total Expenditures	515,075	3,920,033	8,156,367	48.1%
<i>SOCIAL SERVICES</i>				
Staff Operations	876,860	6,769,550	12,622,939	53.6%
DSS-Smartstart Program	48,245	320,196	491,078	65.2%
Federal & State Programs	630,770	4,256,063	7,824,043	54.4%
General Assistance	<u>4,343</u>	<u>19,865</u>	<u>57,000</u>	<u>34.9%</u>
Total Expenditures	1,560,218	11,365,674	20,995,060	54.1%
<i>EDUCATION</i>				
Schools Current Expense	1,724,851	12,073,961	20,698,218	58.3%
Schools Capital Expense	21,764	294,091	449,889	65.4%
Blue Ridge Community College	<u>402,707</u>	<u>1,610,827</u>	<u>2,416,240</u>	<u>66.7%</u>
Total Expenditures	2,149,322	13,978,879	23,564,347	59.3%
<i>DEBT SERVICE</i>				
County Schools	1,867	4,718,599	9,637,232	49.0%
Blue Ridge Community College	0	<u>504,444</u>	<u>1,706,837</u>	<u>29.6%</u>
Total Expenditures	1,867	5,223,043	11,344,069	46.0%
<i>INTERFUND TRANSFERS</i>				
Revaluation Reserve Fund	59,836	418,851	718,031	58.3%
Public Transit Fund	14,759	103,317	177,114	58.3%
Capital Projects Fund	8,000	56,000	96,000	58.3%
Solid Waste Fund	4,500	31,500	54,000	58.3%
Debt Service Fund	0	0	<u>164,364</u>	<u>0.0%</u>
Total Expenditures	87,095	609,668	1,209,509	50.4%

	<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>16,800</u>	<u>143,436</u>	876,969	16.4%
Net Revenues over (under) Expenditures	(16,800)	(134,936)		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	878,672	6,261,709	6,554,777	95.5%
Expenditures:	<u>1,164,991</u>	<u>2,590,396</u>	6,554,777	39.5%
Net Revenues over (under) Expenditures	(286,319)	3,671,313		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	60,480	419,587	718,031	58.4%
Expenditures:	<u>43,738</u>	<u>326,750</u>	718,031	45.5%
Net Revenues over (under) Expenditures	16,742	92,837		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	58,777	748,226	1,036,328	72.2%
Expenditures:	<u>68,011</u>	<u>641,303</u>	1,036,328	61.9%
Net Revenues over (under) Expenditures	(9,234)	106,923		
<i>CDBG - 2008 SCATTERED SITE HOUSING GRANT FUND (Project to Date)</i>				
Revenues:	11,850	91,373	400,000	22.8%
Expenditures:	<u>4,535</u>	<u>91,373</u>	400,000	22.8%
Net Revenues over (under) Expenditures	7,315	0		
<i>EMERGENCY 911 COMMUNICATIONS FUND</i>				
Revenues:	50,006	284,004	469,720	60.5%
Expenditures:	<u>50,475</u>	<u>259,821</u>	469,720	55.3%
Net Revenues over (under) Expenditures	(469)	24,183		
<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:	95,581	613,876	1,068,289	57.5%
Expenditures:	<u>82,134</u>	<u>626,909</u>	1,068,289	58.7%
Net Revenues over (under) Expenditures	13,447	(13,033)		

	<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:	5,600	31,352	141,500	22.2%
Expenditures:	<u>5,600</u>	<u>31,352</u>	141,500	22.2%
Net Revenues over (under) Expenditures	0	0		
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	56,764	366,057	648,177	56.5%
Expenditures:	<u>100,862</u>	<u>286,014</u>	648,177	44.1%
Net Revenues over (under) Expenditures	(44,098)	80,043		

	<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:	127	1,500,321	1,500,000	100.0%
Expenditures:	<u>78,475</u>	<u>156,489</u>	1,500,000	10.4%
Net Revenues over (under) Expenditures	(78,348)	1,343,832		
<i>LAW ENFORCEMENT CENTER PROJECT (Project to Date)</i>				
Revenues:	506	6,332,928	7,388,347	85.7%
Expenditures:	<u>732,308</u>	<u>1,995,699</u>	7,388,347	27.0%
Net Revenues over (under) Expenditures	(731,802)	4,337,229		
<i>RECREATION PARKS REPAIRS AND RENOVATIONS (Project to Date)</i>				
Revenues:	1,000	46,766	750,000	6.2%
Expenditures:	<u>1,000</u>	<u>46,766</u>	750,000	6.2%
Net Revenues over (under) Expenditures	0	0		
<i>FACILITIES LIGHTING RETROFIT GRANT (ARRA) PROJECT (Project to Date)</i>				
Revenues:	59,588	88,859	183,101	48.5%
Expenditures:	<u>12,038</u>	<u>102,555</u>	183,101	56.0%
Net Revenues over (under) Expenditures	47,550	(13,696)		
<i>TUXEDO MILL DEMOLITION PROJECT (Project to Date)</i>				
Revenues:	15,800	96,670	126,969	76.1%
Expenditures:	<u>15,800</u>	<u>96,670</u>	126,969	76.1%
Net Revenues over (under) Expenditures	0	0		
<i>PUBLIC SCHOOL SYSTEM REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	41	4,142,414	4,000,000	103.6%
Expenditures:	<u>51,606</u>	<u>4,023,159</u>	4,000,000	100.6%
Net Revenues over (under) Expenditures	(51,565)	119,255		
<i>NORTH HIGH/APPLE VALLEY MIDDLE CLASSROOM BLDG PROJECT (Project to Date)</i>				
Revenues:	465	7,041,348	7,053,000	99.8%
Expenditures:	<u>782,689</u>	<u>4,079,524</u>	7,053,000	57.8%
Net Revenues over (under) Expenditures	(782,224)	2,961,824		
<i>NORTH HIGH/APPLE VALLEY MIDDLE HVAC PIPING PROJECT (Project to Date)</i>				
Revenues:	0	1,612,414	1,596,000	101.0%
Expenditures:	<u>82,075</u>	<u>1,631,959</u>	1,596,000	102.3%
Net Revenues over (under) Expenditures	(82,075)	(19,545)		

	<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:	139	2,014,191	2,000,000	100.7%
Expenditures:	<u>0</u>	<u>394,483</u>	2,000,000	19.7%
Net Revenues over (under) Expenditures	139	1,619,708		
<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:	298,543	2,083,905	6,963,680	29.9%
Expenditures:	<u>433,690</u>	<u>2,273,548</u>	6,963,680	32.6%
Net Revenues over (under) Expenditures	(135,147)	(189,643)		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	148,471	751,227	1,461,017	51.4%
Expenditures:	<u>41,074</u>	<u>642,023</u>	1,461,017	43.9%
Net Revenues over (under) Expenditures	107,397	109,204		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	9,034	42,812	38,950	109.9%
Expenditures:	<u>3,394</u>	<u>13,667</u>	38,950	35.1%
Net Revenues over (under) Expenditures	5,640	29,145		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 1/31/11**

<u>Fund(s)</u>	<u>01/01/11 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>01/31/11 Ending Cash Balance</u>
General	\$55,853,478.38	\$14,582,528.83	(\$9,526,997.79)	\$60,909,009.42
Special Revenue	8,652,757.76	1,254,374.06	(1,535,626.42)	8,371,505.40
Capital Projects	666,331.93	1,077,346.83	(1,715,201.07)	28,477.69
Enterprise	8,847,761.53	571,643.88	(554,392.78)	8,865,012.63
Trust & Agency	<u>488,463.31</u>	<u>172,637.04</u>	<u>(155,480.43)</u>	<u>505,619.92</u>
Subtotal	\$74,508,792.91	\$17,658,530.64	(\$13,487,698.49)	78,679,625.06
Bank Escrow Account Balances - Capital Project Funds:				<u>11,851,347.95</u>
Total cash available at 01/31/11				\$90,530,973.01