

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: April 4, 2011

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

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Rescue Squad – 3rd quarter non-profit contribution paid in advance
~~Tuberculosis, Risk Reduction, IAP Health Programs and DSS SmartStart – 100 percent grant funded programs. Tuberculosis Program has a pending budget amendment due to additional funding~~
Public Education – BRCC monthly appropriation paid in advance at the end of the month; March paid in February

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 – Scattered Site Housing Grant Fund, the Mud Creek Grant Project 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 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 through February 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 February 2011 Financial Reports as presented.

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT
February 28, 2011

GENERAL FUND	CURRENT	YEAR TO	BUDGET	%USED
REVENUES	<u>MONTH</u>	<u>DATE</u>	<u>BUDGET</u>	<u>FY2011</u>
Total Revenues	4,847,300	83,221,371	112,880,479	73.7%
EXPENDITURES				
Governing Body	38,665	456,916	1,335,175	34.2%
Dues/Non-Profit Contributions	25,766	278,397	403,059	69.1%
County Manager	18,438	170,730	361,653	47.2%
Administrative Services	29,362	266,346	434,996	61.2%
Human Resources	8,742	269,022	454,339	59.2%
Elections	33,042	402,598	829,445	48.5%
Finance	47,466	501,308	770,283	65.1%
County Assessor	143,220	1,018,634	1,806,684	56.4%
Tax Collector	18,671	162,763	315,447	51.6%
Deputy Tax Collector	15,887	132,123	235,529	56.1%
Legal	44,911	411,711	682,688	60.3%
Register of Deeds	61,012	522,186	875,418	59.6%
Central Services	67,234	605,176	996,304	60.7%
Garage	57,716	204,337	378,859	53.9%
Court Facilities	12,025	111,443	190,000	58.7%
Information Technology	43,387	370,561	582,027	63.7%
Sheriff	860,782	9,055,908	14,187,800	63.8%
Detention Center	320,165	2,833,097	5,270,884	53.7%
Emergency Management	12,599	119,677	216,489	55.3%
Fire Services	22,618	268,922	397,757	67.6%
Building Services	56,464	592,263	1,015,040	58.3%
Wellness Clinic	22,667	214,946	378,892	56.7%
Emergency Medical Services	289,520	2,712,573	4,156,546	65.3%
Animal Services	42,806	356,541	571,247	62.4%
Criminal Justice Partnership Program	5,923	66,592	104,011	64.0%
Rescue Squad Contribution	847	82,769	106,650	77.6%
Property Addressing	10,591	83,082	144,030	57.7%
Forestry Services	4,038	22,250	55,473	40.1%
Soil & Water Conservation	32,204	265,024	384,877	68.9%
Utilities	15,167	130,669	198,196	65.9%
Planning	37,723	328,901	565,643	58.1%
Code Enforcement Services	21,804	207,191	322,151	64.3%
Soil & Sedimentation Enforcement	6,180	55,534	159,931	34.7%
Cooperative Extension	22,818	222,589	343,999	64.7%
HOME Program	0	50,000	100,000	50.0%
Economic Development	3,861	221,736	545,757	40.6%
Public Health	524,436	4,436,130	8,156,367	54.4%
H&CC Block Grant	56,202	446,041	753,679	59.2%
Spectrum Youth Shelter	33,874	299,085	521,027	57.4%
Mental Health	548	388,379	578,624	67.1%
Rural Transportation Assist Program	0	120,769	267,294	45.2%
Social Services	1,437,928	12,805,997	20,995,060	61.0%
Juvenile Justice Programs	22,192	149,413	291,523	51.3%
Veterans Services	1,908	20,265	39,861	50.8%
Public Library	217,139	2,211,804	3,478,410	63.6%
Recreation	100,793	772,388	1,664,217	46.4%
Public Education	1,930,760	15,909,638	23,564,347	67.5%
Debt Service	262	5,223,304	11,344,069	46.0%
Non-Departmental	78,499	78,499	139,213	56.4%
Interfund Transfers	<u>87,096</u>	<u>696,763</u>	<u>1,209,509</u>	<u>57.6%</u>
Total Expenditures	6,945,958	67,332,990	112,880,479	59.6%
Net Revenues over (under) Expenditures	(2,098,658)	15,888,381		

<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	197,496	1,710,796	3,327,404	51.4%
Bioterrorism Program	2,567	16,783	53,935	31.1%
AIDS Grant	0	309	14,466	2.1%
Tuberculosis Program	5,861	49,944	45,533	109.7%
Maternal Health	55,755	490,620	911,884	53.8%
Family Planning	28,690	222,659	389,653	57.1%
Child Health	42,208	318,220	596,461	53.4%
WIC Program	42,810	358,653	563,199	63.7%
B&CC Control Program	5,395	41,273	68,090	60.6%
Risk Reduction	2,507	26,708	26,886	99.3%
IAP Program	4,239	38,287	55,221	69.3%
NC Cardiovascular Health Program	8,333	66,667	100,000	66.7%
Smartstart-Childcare	6,151	52,159	88,786	58.7%
SmartStart-Preventive Dental Care	7,750	53,041	98,279	54.0%
Behavioral Health Program	2,825	25,514	41,187	61.9%
School Health Nurse Program	42,971	352,709	612,611	57.6%
H1N1 Program	1,309	7,757	80,000	9.7%
Environmental Health	<u>67,569</u>	<u>604,031</u>	<u>1,082,772</u>	<u>55.8%</u>
Total Expenditures	524,436	4,436,130	8,156,367	54.4%
<i>SOCIAL SERVICES</i>				
Staff Operations	815,742	7,587,688	12,622,939	60.1%
DSS-Smartstart Program	51,562	371,758	491,078	75.7%
Federal & State Programs	568,489	4,824,552	7,824,043	61.7%
General Assistance	<u>2,135</u>	<u>21,999</u>	<u>57,000</u>	<u>38.6%</u>
Total Expenditures	1,437,928	12,805,997	20,995,060	61.0%
<i>EDUCATION</i>				
Schools Current Expense	1,724,851	13,798,812	20,698,218	66.7%
Schools Capital Expense	4,556	298,646	449,889	66.4%
Blue Ridge Community College	<u>201,353</u>	<u>1,812,180</u>	<u>2,416,240</u>	<u>75.0%</u>
Total Expenditures	1,930,760	15,909,638	23,564,347	67.5%
<i>DEBT SERVICE</i>				
County Schools	262	4,718,860	9,637,232	49.0%
Blue Ridge Community College	<u>0</u>	<u>504,444</u>	<u>1,706,837</u>	<u>29.6%</u>
Total Expenditures	262	5,223,304	11,344,069	46.0%
<i>INTERFUND TRANSFERS</i>				
Revaluation Reserve Fund	59,836	478,687	718,031	66.7%
Public Transit Fund	14,760	118,076	177,114	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	<u>0</u>	<u>0</u>	<u>164,364</u>	<u>0.0%</u>
Total Expenditures	87,096	696,763	1,209,509	57.6%

	<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	1,935,316	0.4%
Expenditures:	<u>36,493</u>	<u>179,929</u>	1,935,316	9.3%
Net Revenues over (under) Expenditures	(36,493)	(171,429)		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	174,081	6,435,790	6,554,777	98.2%
Expenditures:	<u>183,594</u>	<u>2,773,991</u>	6,554,777	42.3%
Net Revenues over (under) Expenditures	(9,513)	3,661,799		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	59,902	479,489	718,031	66.8%
Expenditures:	<u>47,194</u>	<u>373,944</u>	718,031	52.1%
Net Revenues over (under) Expenditures	12,708	105,545		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	58,898	807,124	1,036,328	77.9%
Expenditures:	<u>70,723</u>	<u>693,406</u>	1,036,328	66.9%
Net Revenues over (under) Expenditures	(11,825)	113,718		
<i>CDBG - 2008 SCATTERED SITE HOUSING GRANT FUND (Project to Date)</i>				
Revenues:	0	91,373	400,000	22.8%
Expenditures:	<u>153</u>	<u>91,526</u>	400,000	22.9%
Net Revenues over (under) Expenditures	(153)	(153)		
<i>EMERGENCY 911 COMMUNICATIONS FUND</i>				
Revenues:	46,964	330,968	560,720	59.0%
Expenditures:	<u>426</u>	<u>239,247</u>	560,720	42.7%
Net Revenues over (under) Expenditures	46,538	91,721		
<i>CDBG - THE WARM COMPANY PROJECT GRANT FUND (Project to Date)</i>				
Revenues:	6,340	6,340	200,000	3.2%
Expenditures:	<u>5,000</u>	<u>6,340</u>	200,000	3.2%
Net Revenues over (under) Expenditures	1,340	0		
<i>MUD CREEK GRANT PROJECT FUND (Project to Date)</i>				
Revenues:	0	0	255,682	0.0%
Expenditures:	<u>1,347</u>	<u>1,347</u>	255,682	0.5%
Net Revenues over (under) Expenditures	(1,347)	(1,347)		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	20,428	634,304	1,263,208	50.2%
Expenditures:	<u>4,152</u>	<u>631,061</u>	1,263,208	50.0%
Net Revenues over (under) Expenditures	16,276	3,243		
<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	31,352	141,500	22.2%
Expenditures:	<u>0</u>	<u>31,352</u>	141,500	22.2%
Net Revenues over (under) Expenditures	0	0		
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	97,813	463,870	717,296	64.7%
Expenditures:	<u>20,063</u>	<u>306,077</u>	717,296	42.7%
Net Revenues over (under) Expenditures	77,750	157,793		

	<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:	100	1,500,421	1,500,000	100.0%
Expenditures:	<u>107,445</u>	<u>263,934</u>	1,500,000	17.6%
Net Revenues over (under) Expenditures	(107,345)	1,236,487		
<i>LAW ENFORCEMENT CENTER PROJECT (Project to Date)</i>				
Revenues:	399	6,333,327	7,388,347	85.7%
Expenditures:	<u>310,242</u>	<u>2,305,941</u>	7,388,347	31.2%
Net Revenues over (under) Expenditures	(309,843)	4,027,386		
<i>RECREATION PARKS REPAIRS AND RENOVATIONS (Project to Date)</i>				
Revenues:	36,493	83,259	750,000	11.1%
Expenditures:	<u>36,493</u>	<u>83,259</u>	750,000	11.1%
Net Revenues over (under) Expenditures	0	0		
<i>FACILITIES LIGHTING RETROFIT GRANT (ARRA) PROJECT (Project to Date)</i>				
Revenues:	0	88,859	183,101	48.5%
Expenditures:	<u>243</u>	<u>102,798</u>	183,101	56.1%
Net Revenues over (under) Expenditures	(243)	(13,939)		
<i>TUXEDO MILL DEMOLITION PROJECT (Project to Date)</i>				
Revenues:	0	96,670	126,969	76.1%
Expenditures:	<u>0</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:	74	4,142,488	4,000,000	103.6%
Expenditures:	<u>0</u>	<u>4,023,159</u>	4,000,000	100.6%
Net Revenues over (under) Expenditures	74	119,329		
<i>NORTH HIGH/APPLE VALLEY MIDDLE CLASSROOM BLDG PROJECT (Project to Date)</i>				
Revenues:	438	7,041,786	7,053,000	99.8%
Expenditures:	<u>461,421</u>	<u>4,540,945</u>	7,053,000	64.4%
Net Revenues over (under) Expenditures	(460,983)	2,500,841		
<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>0</u>	<u>1,631,959</u>	1,596,000	102.3%
Net Revenues over (under) Expenditures	0	(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:	131	2,014,322	2,000,000	100.7%
Expenditures:	<u>0</u>	<u>394,483</u>	2,000,000	19.7%
Net Revenues over (under) Expenditures	131	1,619,839		
<i>UPPER HICKORY NUT GORGE TRAIL - PART F 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:	338,159	2,422,064	6,963,680	34.8%
Expenditures:	<u>331,071</u>	<u>2,574,012</u>	6,963,680	37.0%
Net Revenues over (under) Expenditures	7,088	(151,948)		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	76,393	827,620	1,503,517	55.0%
Expenditures:	<u>75,916</u>	<u>717,109</u>	1,503,517	47.7%
Net Revenues over (under) Expenditures	477	110,511		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	5,816	48,628	38,950	124.8%
Expenditures:	<u>228</u>	<u>13,895</u>	38,950	35.7%
Net Revenues over (under) Expenditures	5,588	34,733		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 2/28/11**

<u>Fund(s)</u>	<u>02/01/11 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>02/28/11 Ending Cash Balance</u>
General	\$60,909,009.42	\$5,070,653.51	(\$6,933,018.79)	\$59,046,644.14
Special Revenue	8,371,505.40	470,346.42	(356,849.60)	8,485,002.22
Capital Projects	28,477.69	2,057,784.09	(965,082.74)	1,121,179.04
Enterprise	8,865,012.63	574,177.43	(603,847.26)	8,835,342.80
Trust & Agency	<u>505,619.92</u>	<u>123,707.21</u>	<u>(130,513.30)</u>	<u>498,813.83</u>
Subtotal	\$78,679,625.06	\$8,296,668.66	(\$8,989,311.69)	77,986,982.03
Bank Escrow Account Balances - Capital Project Funds:				<u>9,819,506.16</u>
Total cash available at 02/28/11				<u>\$87,806,488.19</u>