

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: May 2, 2011

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

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Rescue Squad – 4th quarter non-profit contribution paid in advance
Tuberculosis, Risk Reduction and DSS SmartStart Programs – 100 percent grant-funded programs. The Tuberculosis and Risk Reduction Programs have pending budget amendments due to additional funding

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 and the Mud Creek Grant Project Fund 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 March 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 March 2011 Financial Reports as presented.

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT
March 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	4,669,283	87,890,655	112,875,459	77.9%
EXPENDITURES				
Governing Body	23,914	479,957	1,335,175	35.9%
Dues/Non-Profit Contributions	1,186	279,583	403,059	69.4%
County Manager	17,428	188,135	361,653	52.0%
Administrative Services	33,727	300,049	434,996	69.0%
Human Resources	31,207	300,175	454,339	66.1%
Elections	59,645	444,725	829,445	53.6%
Finance	72,242	573,446	770,283	74.4%
County Assessor	125,088	1,149,281	1,806,684	63.6%
Tax Collector	18,938	181,701	315,447	57.6%
Deputy Tax Collector	16,371	148,494	235,529	63.0%
Legal	46,264	464,060	682,688	68.0%
Register of Deeds	62,965	585,151	875,418	66.8%
Central Services	77,976	675,749	996,304	67.8%
Garage	274	204,611	378,859	54.0%
Court Facilities	10,836	122,279	190,000	64.4%
Information Technology	46,880	417,441	582,027	71.7%
Sheriff	1,014,446	10,065,515	14,198,295	70.9%
Detention Center	313,105	3,155,925	5,270,884	59.9%
Emergency Management	13,094	132,771	216,489	61.3%
Fire Services	22,101	302,899	397,757	76.2%
Building Services	-62,382	-654,645	-1,015,040	64.5%
Wellness Clinic	34,768	249,714	378,892	65.9%
Emergency Medical Services	299,540	2,992,694	4,156,546	72.0%
Animal Services	38,849	393,458	571,247	68.9%
Criminal Justice Partnership Program	10,289	76,881	104,011	73.9%
Rescue Squad Contribution	25,120	107,888	106,650	101.2%
Property Addressing	9,717	92,799	144,030	64.4%
Forestry Services	3,409	25,659	55,473	46.3%
Soil & Water Conservation	23,160	288,185	384,877	74.9%
Utilities	15,828	146,497	198,196	73.9%
Planning	47,338	376,239	565,643	66.5%
Code Enforcement Services	23,183	230,374	322,151	71.5%
Water Quality	6,167	61,701	159,931	38.6%
Cooperative Extension	30,512	253,101	343,999	73.6%
HOME Program	0	50,000	100,000	50.0%
Economic Development	78,543	300,279	545,757	55.0%
Public Health	536,941	4,989,456	8,159,193	61.2%
H&CC Block Grant	0	446,041	753,679	59.2%
Spectrum Youth Shelter	37,152	336,237	521,027	64.5%
Mental Health	8,503	396,881	578,624	68.6%
Rural Transportation Assist Program	0	120,769	267,294	45.2%
Social Services	1,560,830	14,364,232	20,995,060	68.4%
Juvenile Justice Programs	29,056	178,469	273,182	65.3%
Veterans Services	2,070	22,335	39,861	56.0%
Public Library	246,022	2,431,405	3,478,410	69.9%
Recreation	240,294	1,036,947	1,664,217	62.3%
Public Education	1,724,851	17,634,490	23,564,347	74.8%
Debt Service	2,260,731	7,484,035	11,344,069	66.0%
Non-Departmental	-78,499	0	139,213	0.0%
Interfund Transfers	87,096	783,859	1,209,509	64.8%
Total Expenditures	9,371,539	76,697,217	112,875,459	67.9%
Net Revenues over (under)	(4,702,256)	11,193,438		
Expenditures				

<u>APPROPRIATIONS DETAIL</u>	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
<i>PUBLIC HEALTH</i>				
General Health	183,395	1,902,998	3,328,404	57.2%
Bioterrorism Program	5,057	21,841	53,935	40.5%
AIDS Grant	110	419	14,466	2.9%
Tuberculosis Program	5,709	55,653	45,533	122.2%
Maternal Health	59,430	550,367	911,884	60.4%
Family Planning	29,500	250,586	389,653	64.3%
Child Health	41,196	359,573	596,461	60.3%
WIC Program	44,789	403,442	563,199	71.6%
B&CC Control Program	5,275	46,548	68,090	68.4%
Risk Reduction	2,399	29,107	26,886	108.3%
IAP Program	3,864	42,152	55,221	76.3%
NC Cardiovascular Health Program	8,333	75,000	100,000	75.0%
Smartstart-Childcare	7,198	59,357	88,786	66.9%
SmartStart-Preventive Dental Care	8,609	61,650	100,105	61.6%
Behavioral Health Program	3,002	28,516	41,187	69.2%
School Health Nurse Program	45,831	398,539	612,611	65.1%
H1N1 Program	11,376	28,069	80,000	35.1%
Environmental Health	<u>71,868</u>	<u>675,639</u>	<u>1,082,772</u>	<u>62.4%</u>
Total Expenditures	536,941	4,989,456	8,159,193	61.2%
<i>SOCIAL SERVICES</i>				
Staff Operations	876,771	8,461,865	12,622,939	67.0%
DSS-Smartstart Program	51,804	423,561	491,078	86.3%
Federal & State Programs	629,354	5,453,906	7,824,043	69.7%
General Assistance	<u>2,901</u>	<u>24,900</u>	<u>57,000</u>	<u>43.7%</u>
Total Expenditures	1,560,830	14,364,232	20,995,060	68.4%
<i>EDUCATION</i>				
Schools Current Expense	1,724,851	15,523,664	20,698,218	75.0%
Schools Capital Expense	0	298,646	449,889	66.4%
Blue Ridge Community College	0	<u>1,812,180</u>	<u>2,416,240</u>	<u>75.0%</u>
Total Expenditures	1,724,851	17,634,490	23,564,347	74.8%
<i>DEBT SERVICE</i>				
County Schools	2,260,731	6,979,591	9,637,232	72.4%
Blue Ridge Community College	0	<u>504,444</u>	<u>1,706,837</u>	<u>29.6%</u>
Total Expenditures	2,260,731	7,484,035	11,344,069	66.0%
<i>INTERFUND TRANSFERS</i>				
Revaluation Reserve Fund	59,836	538,523	718,031	75.0%
Public Transit Fund	14,760	132,836	177,114	75.0%
Capital Projects Fund	8,000	72,000	96,000	75.0%
Solid Waste Fund	4,500	40,500	54,000	75.0%
Debt Service Fund	0	0	<u>164,364</u>	<u>0.0%</u>
Total Expenditures	87,096	783,859	1,209,509	64.8%

	<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>46,861</u>	<u>190,297</u>	1,935,316	9.8%
Net Revenues over (under) Expenditures	(46,861)	(181,797)		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	111,926	6,547,716	6,554,777	99.9%
Expenditures:	<u>1,225,661</u>	<u>3,999,652</u>	6,554,777	61.0%
Net Revenues over (under) Expenditures	(1,113,735)	2,548,064		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	59,984	539,473	718,031	75.1%
Expenditures:	<u>50,295</u>	<u>424,239</u>	718,031	59.1%
Net Revenues over (under) Expenditures	9,689	115,234		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	78,935	886,057	1,036,328	85.5%
Expenditures:	<u>50,750</u>	<u>747,044</u>	1,036,328	72.1%
Net Revenues over (under) Expenditures	28,185	139,013		
<i>CDBG - 2008 SCATTERED SITE HOUSING GRANT FUND (Project to Date)</i>				
Revenues:	0	91,373	400,000	22.8%
Expenditures:	<u>0</u>	<u>91,526</u>	400,000	22.9%
Net Revenues over (under) Expenditures	0	(153)		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	47,313	378,282	560,720	67.5%
Expenditures:	<u>48,837</u>	<u>309,084</u>	560,720	55.1%
Net Revenues over (under) Expenditures	(1,524)	69,198		
<i>CDBG - THE WARM COMPANY PROJECT GRANT FUND (Project to Date)</i>				
Revenues:	0	6,340	200,000	3.2%
Expenditures:	<u>0</u>	<u>6,340</u>	200,000	3.2%
Net Revenues over (under) Expenditures	0	0		
<i>MUD CREEK GRANT PROJECT FUND (Project to Date)</i>				
Revenues:	0	0	255,681	0.0%
Expenditures:	<u>4,253</u>	<u>5,601</u>	255,681	2.2%
Net Revenues over (under) Expenditures	(4,253)	(5,601)		

	<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:	159,925	794,229	1,263,208	62.9%
Expenditures:	<u>34,877</u>	<u>665,937</u>	1,263,208	52.7%
Net Revenues over (under) Expenditures	125,048	128,292		
<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:	62,922	526,792	746,010	70.6%
Expenditures:	<u>52,238</u>	<u>387,029</u>	746,010	51.9%
Net Revenues over (under) Expenditures	10,684	139,763		

	<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:	94	1,500,515	1,500,000	100.0%
Expenditures:	<u>255,535</u>	<u>519,469</u>	1,500,000	34.6%
Net Revenues over (under) Expenditures	(255,441)	981,046		
<i>LAW ENFORCEMENT CENTER PROJECT (Project to Date)</i>				
Revenues:	375	6,333,702	7,388,347	85.7%
Expenditures:	<u>554,362</u>	<u>2,860,303</u>	7,388,347	38.7%
Net Revenues over (under) Expenditures	(553,987)	3,473,399		
<i>RECREATION PARKS REPAIRS AND RENOVATIONS (Project to Date)</i>				
Revenues:	10,368	93,627	750,000	12.5%
Expenditures:	<u>10,368</u>	<u>93,627</u>	750,000	12.5%
Net Revenues over (under) Expenditures	0	0		
<i>FACILITIES LIGHTING RETROFIT GRANT (ARRA) PROJECT (Project to Date)</i>				
Revenues:	22,833	111,692	183,101	61.0%
Expenditures:	<u>3,097</u>	<u>105,760</u>	183,101	57.8%
Net Revenues over (under) Expenditures	19,736	5,932		
<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:	41	4,142,529	4,000,000	103.6%
Expenditures:	<u>0</u>	<u>4,023,159</u>	4,000,000	100.6%
Net Revenues over (under) Expenditures	41	119,370		
<i>NORTH HIGH/APPLE VALLEY MIDDLE CLASSROOM BLDG PROJECT (Project to Date)</i>				
Revenues:	252	7,042,038	7,053,000	99.8%
Expenditures:	<u>386,124</u>	<u>4,927,069</u>	7,053,000	69.9%
Net Revenues over (under) Expenditures	(385,872)	2,114,969		
<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:	75	2,014,397	2,000,000	100.7%
Expenditures:	<u>203,557</u>	<u>598,040</u>	2,000,000	29.9%
Net Revenues over (under) Expenditures	(203,482)	1,416,357		
<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:	386,418	2,808,482	6,963,680	40.3%
Expenditures:	<u>399,485</u>	<u>2,974,647</u>	6,963,680	42.7%
Net Revenues over (under) Expenditures	(13,067)	(166,165)		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	118,444	946,064	1,503,517	62.9%
Expenditures:	<u>114,114</u>	<u>831,223</u>	1,503,517	55.3%
Net Revenues over (under) Expenditures	4,330	114,841		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	6,150	54,778	38,950	140.6%
Expenditures:	<u>7,663</u>	<u>21,558</u>	38,950	55.3%
Net Revenues over (under) Expenditures	(1,513)	33,220		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 3/31/11**

<u>Fund(s)</u>	<u>03/01/11 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>03/31/11 Ending Cash Balance</u>
General	\$59,046,644.14	\$4,301,677.33	(\$9,531,141.36)	\$53,817,180.11
Special Revenue	8,485,002.22	517,024.11	1,549,150.16	10,551,176.49
Capital Projects	1,121,179.04	851,577.72	(1,414,019.60)	558,737.16
Enterprise	8,835,342.80	738,423.23	(819,821.36)	8,753,944.67
Trust & Agency	<u>498,813.83</u>	<u>139,950.57</u>	<u>(162,817.93)</u>	<u>475,946.47</u>
Subtotal	\$77,986,982.03	\$6,548,652.96	(\$10,378,650.09)	74,156,984.90
Bank Escrow Account Balances - Capital Project Funds:				<u>9,139,365.21</u>
Total cash available at 03/31/11				<u>\$83,296,350.11</u>