

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** June 6, 2011  
**SUBJECT:** Financial Report – April 2011  
Cash Balance Report – April 2011  
**PRESENTER:** J. Carey McLelland, Finance Director  
**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

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

- Dues/Non-profit Contributions – all budgeted quarterly non-profit contribution payments completed for the Fiscal-year
- Rescue Squad – pending budget amendment to cover fuel and vehicle maintenance costs charged
- Economic Development – all budgeted quarterly non-profit and economic development incentive payments completed for the fiscal year
- Mental Health – Maintenance of Effort (MOE) funding completed for the fiscal year
- 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 Solid Waste Landfill Fund is due to a decline in solid waste user fees collected through April 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 April 2011 Financial Reports as presented.

***Suggested Motion:***

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

HENDERSON COUNTY FINANCIAL REPORT  
April 30, 2011

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
<b>GENERAL FUND</b>				
<b>REVENUES</b>				
Total Revenues	4,962,696	92,853,350	112,923,425	82.2%
<b>EXPENDITURES</b>				
Governing Body	42,732	522,687	1,335,175	39.1%
Dues/Non-Profit Contributions	77,001	356,584	403,059	88.5%
County Manager	33,380	221,515	361,653	61.3%
Administrative Services	43,561	343,611	434,996	79.0%
Human Resources	46,431	344,073	454,339	75.7%
Elections	47,294	552,151	829,445	66.6%
Finance	78,381	651,827	770,283	84.6%
County Assessor	284,247	1,425,219	1,806,684	78.9%
Tax Collector	46,839	228,540	315,447	72.4%
Deputy Tax Collector	22,955	171,450	235,529	72.8%
Legal	71,172	529,114	682,688	77.5%
Register of Deeds	82,321	667,472	875,418	76.2%
Central Services	106,924	785,361	996,304	78.8%
Garage	10,144	214,755	378,859	56.7%
Court Facilities	10,224	140,054	190,000	73.7%
Information Technology	62,826	502,050	582,027	86.3%
Sheriff	1,218,944	11,306,396	14,198,595	79.6%
Detention Center	426,638	3,634,342	5,290,884	68.7%
Emergency Management	18,667	161,937	216,489	74.8%
Fire Services	23,779	326,678	397,757	82.1%
Building Services	84,805	739,450	1,015,040	72.8%
Wellness Clinic	35,588	287,822	378,892	76.0%
Emergency Medical Services	381,842	3,381,767	4,156,546	81.4%
Animal Services	50,797	445,443	571,247	78.0%
Criminal Justice Partnership Program	10,853	87,734	104,011	84.4%
Rescue Squad Contribution	1,194	109,082	106,650	102.3%
Property Addressing	13,656	106,455	144,030	73.9%
Forestry Services	5,343	31,002	55,473	55.9%
Soil & Water Conservation	29,963	318,148	384,877	82.7%
Utilities	23,362	169,859	198,196	85.7%
Planning	52,160	430,184	565,643	76.1%
Code Enforcement Services	31,283	261,657	322,151	81.2%
Water Quality	6,958	68,659	159,931	42.9%
Cooperative Extension	24,178	278,005	343,999	80.8%
HOME Program	0	50,000	100,000	50.0%
Economic Development	233,625	533,904	545,757	97.8%
Public Health	1,248,878	6,311,883	8,186,859	77.1%
H&CC Block Grant	175,526	621,567	753,679	82.5%
Spectrum Youth Shelter	50,426	386,663	521,027	74.2%
Mental Health	162,153	559,034	578,624	96.6%
Rural Transportation Assist Program	0	120,769	267,294	45.2%
Social Services	2,416,747	16,801,173	20,995,060	80.0%
Juvenile Justice Programs	5,928	184,397	273,182	67.5%
Veterans Services	13,125	35,460	39,861	89.0%
Public Library	288,800	2,714,922	3,478,410	78.1%
Recreation	139,758	1,171,752	1,664,217	70.4%
Public Education	1,928,707	19,563,197	23,564,347	83.0%
Debt Service	947,205	8,431,240	11,344,069	74.3%
Non-Departmental	0	0	139,213	0.0%
Interfund Transfers	251,459	1,035,317	1,209,509	85.6%
<b>Total Expenditures</b>	<b>11,368,779</b>	<b>88,322,361</b>	<b>112,923,425</b>	<b>78.2%</b>
<b>Net Revenues over (under) Expenditures</b>	<b>(6,406,083)</b>	<b>4,530,989</b>		

<u>APPROPRIATIONS DETAIL</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2011</u>
<b><i>PUBLIC HEALTH</i></b>				
General Health	721,737	2,665,501	3,321,404	80.3%
Bioterrorism Program	3,736	34,602	53,935	64.2%
AIDS Grant	14	434	14,466	3.0%
Tuberculosis Program	8,941	64,594	52,533	123.0%
Maternal Health	80,908	634,450	911,884	69.6%
Family Planning	38,732	289,501	392,319	73.8%
Child Health	52,539	415,061	596,461	69.6%
WIC Program	63,544	470,283	563,199	83.5%
B&CC Control Program	5,176	51,724	68,090	76.0%
Risk Reduction	3,726	32,832	26,886	122.1%
IAP Program	5,495	47,646	55,221	86.3%
NC Cardiovascular Health Program	-	100,000	125,000	80.0%
Smartstart-Childcare	9,372	68,729	88,786	77.4%
SmartStart-Preventive Dental Care	9,064	70,714	100,105	70.6%
Behavioral Health Program	4,471	32,987	41,187	80.1%
School Health Nurse Program	65,805	464,345	612,611	75.8%
H1N1 Program	25,375	40,948	80,000	51.2%
Environmental Health	<u>150,243</u>	<u>827,532</u>	<u>1,082,772</u>	<u>76.4%</u>
<b>Total Expenditures</b>	<b>1,248,878</b>	<b>6,311,883</b>	<b>8,186,859</b>	<b>77.1%</b>
<b><i>SOCIAL SERVICES</i></b>				
Staff Operations	1,788,545	10,270,604	12,622,939	81.4%
DSS-Smartstart Program	53,794	477,355	491,078	97.2%
Federal & State Programs	571,635	6,025,541	7,824,043	77.0%
General Assistance	<u>2,773</u>	<u>27,673</u>	<u>57,000</u>	<u>48.5%</u>
<b>Total Expenditures</b>	<b>2,416,747</b>	<b>16,801,173</b>	<b>20,995,060</b>	<b>80.0%</b>
<b><i>EDUCATION</i></b>				
Schools Current Expense	1,724,851	17,248,515	20,698,218	83.3%
Schools Capital Expense	2,503	301,149	449,889	66.9%
Blue Ridge Community College	<u>201,353</u>	<u>2,013,533</u>	<u>2,416,240</u>	<u>83.3%</u>
<b>Total Expenditures</b>	<b>1,928,707</b>	<b>19,563,197</b>	<b>23,564,347</b>	<b>83.0%</b>
<b><i>DEBT SERVICE</i></b>				
County Schools	947,205	7,926,796	9,637,232	82.3%
Blue Ridge Community College	<u>0</u>	<u>504,444</u>	<u>1,706,837</u>	<u>29.6%</u>
<b>Total Expenditures</b>	<b>947,205</b>	<b>8,431,240</b>	<b>11,344,069</b>	<b>74.3%</b>
<b><i>INTERFUND TRANSFERS</i></b>				
Revaluation Reserve Fund	59,836	598,359	718,031	83.3%
Public Transit Fund	14,760	147,595	177,114	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>
<b>Total Expenditures</b>	<b>251,459</b>	<b>1,035,317</b>	<b>1,209,509</b>	<b>85.6%</b>

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>				
<i>CAPITAL RESERVE FUND</i>				
Revenues:	0	8,500	1,935,316	0.4%
Expenditures:	<u>1,077,643</u>	<u>1,267,940</u>	1,935,316	65.5%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(1,077,643)</b>	<b>(1,259,440)</b>		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	73,435	6,621,150	6,554,777	101.0%
Expenditures:	<u>27,160</u>	<u>4,026,811</u>	6,554,777	61.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>46,275</b>	<b>2,594,339</b>		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	60,098	599,571	718,031	83.5%
Expenditures:	<u>72,380</u>	<u>496,619</u>	718,031	69.2%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(12,282)</b>	<b>102,952</b>		
<i>TRAVEL &amp; TOURISM FUND</i>				
Revenues:	92,957	981,932	1,036,328	94.8%
Expenditures:	<u>78,776</u>	<u>825,820</u>	1,036,328	79.7%
<b>Net Revenues over (under)</b> <b>--Expenditures</b>	<b>14,181</b>	<b>156,112</b>		
<i>CDBG - 2008 SCATTERED SITE HOUSING GRANT FUND (Project to Date)</i>				
Revenues:	0	91,373	400,000	22.8%
Expenditures:	<u>400</u>	<u>91,926</u>	400,000	23.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(400)</b>	<b>(553)</b>		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	47,744	426,025	560,720	76.0%
Expenditures:	<u>33,506</u>	<u>327,900</u>	560,720	58.5%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>14,238</b>	<b>98,125</b>		
<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%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>0</b>	<b>0</b>		
<i>MUD CREEK GRANT PROJECT FUND (Project to Date)</i>				
Revenues:	0	0	255,681	0.0%
Expenditures:	<u>5,414</u>	<u>11,014</u>	255,681	4.3%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(5,414)</b>	<b>(11,014)</b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
<b><i>PUBLIC TRANSIT FUND</i></b>				
Revenues:	23,669	817,899	1,263,208	64.7%
Expenditures:	<u>16,429</u>	<u>682,366</u>	1,263,208	54.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>7,240</b>	<b>135,533</b>		
<b><i>CDBG - TALLEY DRIVE PROJECT GRANT FUND (Project to Date)</i></b>				
Revenues:	0	0	850,000	0.0%
Expenditures:	<u>0</u>	<u>0</u>	850,000	0.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>0</b>	<b>0</b>		
<b><i>CDBG - WATER/SEWER HOOKUP PROJECT GRANT FUND (Project to Date)</i></b>				
Revenues:	9,488	40,840	141,500	28.9%
Expenditures:	<u>9,488</u>	<u>40,840</u>	141,500	28.9%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>0</b>	<b>0</b>		
<b><i>IMMIGRATION &amp; CUSTOMS ENFORCEMENT (ICE) FUND</i></b>				
Revenues:	60,933	587,725	746,010	78.8%
Expenditures:	<u>29,273</u>	<u>416,302</u>	746,010	55.8%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>31,660</b>	<b>171,423</b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT</u> <u>TO DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
<b><u>CAPITAL PROJECT FUNDS</u></b>				
<b><i>FORMER HEALTH DEPT. RENOVATION PROJECT (Project to Date)</i></b>				
Revenues:	84	1,500,599	1,500,000	100.0%
Expenditures:	<u>214,130</u>	<u>733,599</u>	1,500,000	48.9%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(214,046)</b>	<b>767,000</b>		
<b><i>LAW ENFORCEMENT CENTER PROJECT (Project to Date)</i></b>				
Revenues:	1,058,684	7,392,386	7,388,347	100.1%
Expenditures:	<u>661,567</u>	<u>3,521,870</u>	7,388,347	47.7%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>397,117</b>	<b>3,870,516</b>		
<b><i>RECREATION PARKS REPAIRS AND RENOVATIONS (Project to Date)</i></b>				
Revenues:	11,796	105,423	750,000	14.1%
Expenditures:	<u>11,796</u>	<u>105,423</u>	750,000	14.1%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>0</b>	<b>0</b>		
<b><i>FACILITIES LIGHTING RETROFIT GRANT (ARRA) PROJECT (Project to Date)</i></b>				
Revenues:	4,263	115,955	183,101	63.3%
Expenditures:	<u>4,710</u>	<u>110,470</u>	183,101	60.3%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(447)</b>	<b>5,485</b>		
<b><i>TUXEDO MILL DEMOLITION PROJECT (Project to Date)</i></b>				
Revenues:	7,500	104,170	126,969	82.0%
Expenditures:	<u>7,500</u>	<u>104,170</u>	126,969	82.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>0</b>	<b>0</b>		
<b><i>NORTH HIGH/APPLE VALLEY MIDDLE CLASSROOM BLDG PROJECT (Project to Date)</i></b>				
Revenues:	333	7,042,371	7,053,000	99.8%
Expenditures:	<u>357,282</u>	<u>5,284,351</u>	7,053,000	74.9%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(356,949)</b>	<b>1,758,020</b>		
<b><i>BRCC FACILITIES REPAIRS AND RENOVATIONS (Projects to Date)</i></b>				
Revenues:	99	2,014,496	2,000,000	100.7%
Expenditures:	<u>0</u>	<u>598,040</u>	2,000,000	29.9%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>99</b>	<b>1,416,456</b>		
<b><i>UPPER HICKORY NUT GORGE TRAIL - PART F GRANT PROJECT (Project to Date)</i></b>				
Revenues:	0	0	208,750	0.0%
Expenditures:	<u>0</u>	<u>0</u>	208,750	0.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>0</b>	<b>0</b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
<b><u>ENTERPRISE FUNDS</u></b>				
<b><i>SOLID WASTE LANDFILL FUND</i></b>				
Revenues:	348,849	3,157,331	6,963,680	45.3%
Expenditures:	<u>536,402</u>	<u>3,509,899</u>	6,963,680	50.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(187,553)</b>	<b>(352,568)</b>		
 <b><i>CANE CREEK W&amp;S DISTRICT FUND</i></b>				
Revenues:	94,599	1,040,663	1,503,517	69.2%
Expenditures:	<u>48,388</u>	<u>879,611</u>	1,503,517	58.5%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>46,211</b>	<b>161,052</b>		
 <b><i>JUSTICE ACADEMY SEWER FUND</i></b>				
Revenues:	6,575	61,355	38,950	157.5%
Expenditures:	<u>2,092</u>	<u>23,650</u>	38,950	60.7%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>4,483</b>	<b>37,705</b>		

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 4/30/11**

<u>Fund(s)</u>	<u>04/01/11 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>04/30/11 Ending Cash Balance</u>
General	\$53,817,180.11	\$4,544,871.66	(\$10,522,538.02)	\$47,839,513.75
Special Revenue	7,452,876.17	356,880.71	(1,341,704.24)	6,468,052.64
Capital Projects	558,737.16	2,941,458.61	(1,251,396.87)	2,248,798.90
Enterprise	8,753,944.67	593,292.26	(613,633.03)	8,733,603.90
Trust & Agency	<u>475,946.47</u>	<u>139,725.31</u>	<u>(123,215.69)</u>	<u>492,456.09</u>
Subtotal	\$71,058,684.58	\$8,576,228.55	(\$13,852,487.85)	65,782,425.28
Bank Escrow Account Balances - Capital Project Funds:				<u>7,288,765.78</u>
<b>Total cash available at 04/30/11</b>				<b>\$73,071,191.06</b>