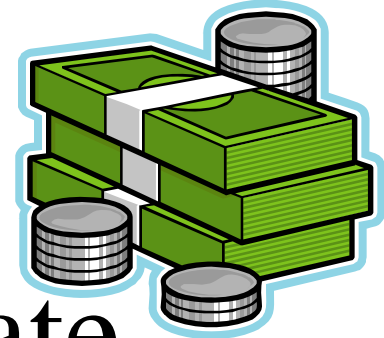


FY 2008-2009 Mid-Year Financial Update



-
- FY 2008-2009 Expenditures
 - FY 2008-2009 Revenues
 - FY 2008-2009 Sales Tax Collections

FY 2008-2009 County Expenditures

Department	Adopted	Revised (As of 12.31.08)	BOC Amended (On 11.3.08)	Total Revised	\$ Expended (As of 12.31.08)	% Expended (As of 12.31.08)
Governing Body	\$ 354,193	\$ 0	(\$ 4,200)	\$ 349,993	\$ 165,169	47.2 %
Dues & Non-Profits	\$ 399,739	\$ 0	\$ 0	\$ 399,739	\$ 250,625	62.7%
County Administration	\$ 741,429	\$ 0	(\$ 18,400)	\$ 723,029	\$ 307,939	42.6%
Human Resources	\$ 400,236	\$ 0	(\$ 60,300)	\$ 339,936	\$ 159,586	46.9%
Elections	\$ 700,816	\$ 0	(\$ 17,000)	\$ 683,816	\$ 312,649	45.9%
Finance	\$ 606,349	\$ 0	(\$ 11,500)	\$ 594,849	\$ 295,953	49.8%
Assessor	\$ 1,609,316	\$ 0	(\$ 78,100)	\$ 1,531,216	\$ 680,048	44.7%
Tax Collections	\$ 654,428	\$ 0	(\$ 16,400)	\$ 638,028	\$ 292,210	45.8%
Legal	\$ 595,688	\$ 0	(\$ 6,000)	\$ 589,688	\$ 249,952	42.4%
Register of Deeds	\$ 1,371,521	\$ 88,000	(\$ 24,600)	\$ 1,434,921	\$ 509,231	33.8%
Engineering & Facility Serv.	\$ 3,688,921	(\$ 166,645)	(\$ 100,700)	\$ 3,421,576	\$ 1,520,942	44.5%
Court Facilities	\$ 190,000	\$ 0	\$ 0	\$ 190,000	\$ 95,011	50.0%
Information Technology	\$ 1,074,874	\$ 17,000	(\$ 41,200)	\$ 1,050,674	\$ 478,869	45.6%

FY 2008-2009 County Expenditures

Department	Adopted	Revised (As of 12.31.08)	BOC Amended (On 11.3.08)	Total Revised	\$ Expended (As of 12.31.08)	% Expended (As of 12.31.08)
Sheriff	\$ 10,801,875	\$ 592,300	(\$ 121,000)	\$ 11,273,175	\$ 5,741,473	51.6%
Detention Facility	\$ 4,229,202	\$ 0	\$ 0	\$ 4,229,202	\$ 1,831,433	43.5%
Emergency Management	\$ 214,401	\$ 0	(\$ 7,500)	\$ 206,901	\$ 91,443	44.2%
Fire Marshal	\$ 253,959	\$ 29,750	(\$ 9,000)	\$ 274,709	\$ 125,131	45.6%
Building Services	\$ 1,130,887	\$ 0	(\$ 160,900)	\$ 969,987	\$ 388,174	40.0%
Emergency Medical Services	\$ 3,772,529	\$ 29,543	(\$ 12,000)	\$ 3,790,072	\$ 1,878,576	49.6%
Animal Control	\$ 508,569	\$ 6,423	(\$ 25,000)	\$ 489,992	\$ 205,688	42.2%
CJPP	\$ 95,856	\$ 2,699	\$ 0	\$ 98,555	\$ 59,092	60.0%
Rescue Squad	\$ 95,450	\$ 0	\$ 0	\$ 95,450	\$ 71,587	75.0%
Property Addressing	\$ 136,717	\$ 0	(\$ 800)	\$ 135,917	\$ 59,468	43.8%
Forestry Services	\$ 49,872	\$ 0	\$ 0	\$ 49,872	\$ 17,362	34.8%
Soil & Water Conservation	\$ 269,578	\$ 22,500	(\$ 5,000)	\$ 287,078	\$ 109,584	38.2%
Utilities	\$ 199,660	\$ 0	\$ 0	\$ 199,660	\$ 93,609	46.9%

FY 2008-2009 County Expenditures

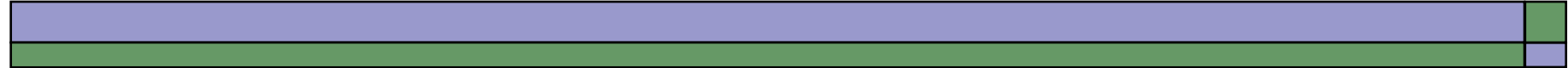
Department	Adopted	Revised (As of 12.31.08)	BOC Amended (On 11.3.08)	Total Revised	\$ Expended (As of 12.31.08)	% Expended (As of 12.31.08)
Planning	\$713,316	\$ 0	(\$ 48,600)	\$ 664,716	\$ 271,477	40.8%
Code Enforcement	\$ 314,544	\$ 0	(\$ 38,000)	\$ 276,544	\$ 152,524	55.2%
Soil and Sedimentation	\$ 181,464	\$ 0	(\$ 9,000)	\$ 172,464	\$ 78,759	45.7%
Cooperative Extension	\$ 396,803	\$ 0	(\$ 15,000)	\$ 381,803	\$ 179,069	46.9%
HOME Program	\$ 172,000	\$ 0	\$ 0	\$ 172,000	\$ 32,876	19.1%
Economic Development	\$ 441,894	\$ 331,250	\$ 0	\$ 773,144	\$ 284,568	36.8%
Public Health	\$ 2,259,632	\$ 48,000	(\$ 26,000)	\$ 2,281,632	\$ 962,672	42.7%
Health Programs	\$ 3,386,332	\$ 484,880	\$ 0	\$ 3,871,212	\$ 1,519,308	39.6%
Environmental Health	\$ 1,154,873	\$ 0	(\$ 98,500)	\$ 1,056,373	\$ 477,032	45.8%
Home/Community Care Grant	\$ 699,215	(\$ 19,275)	\$ 0	\$ 679,940	\$ 0	0.00%
DSS - Foster Care	\$ 539,806	\$ 0	(\$ 8,900)	\$ 530,906	\$ 209,998	39.6%
Mental Health	\$ 528,612	\$ 0	\$ 0	\$ 528,612	\$ 215,000	40.7%
ROAP (Rural Operating Assistance)	\$ 161,552	\$ 87,888	\$ 0	\$ 249,440	(\$ 10,687)	- 4.3%

FY 2008-2009 County Expenditures

Department	Adopted	Revised (As of 12.31.08)	BOC Amended (On 11.3.08)	Total Revised	\$ Expended (As of 12.31.08)	% Expended (As of 12.31.08)
Social Services	\$ 13,296,311	\$ 0	(\$ 63,700)	\$ 13,232,611	\$ 6,079,755	45.9%
DSS – Smart Start	\$ 468,712	\$ 0	\$ 0	\$ 468,712	\$ 197,605	42.2%
DSS – WF Demo Grant	\$ 79,900	\$ 0	\$ 0	\$ 79,900	\$ 52,549	65.8%
DSS – Federal & State	\$ 10,463,164	\$ 124,867	\$ 0	\$ 10,588,031	\$ 4,424,109	41.8%
DSS – General Assistance	\$ 67,000	\$ 0	(\$ 10,000)	\$ 57,000	\$ 25,610	44.9%
Juvenile Justice Grant	\$ 202,985	\$ 6,687	\$ 0	\$ 209,672	\$ 83,848	40.0%
Veteran’s Services	\$ 23,463	\$ 0	\$ 0	\$ 23,463	\$ 10,872	46.3%
Public Library	\$ 2,915,920	\$ 55,410	(\$ 128,500)	\$ 2,842,830	\$ 1,400,552	49.3%
Recreation	\$ 1,074,679	\$ 189,651	(\$ 48,700)	\$ 1,215,630	\$ 529,983	43.6%
General Debt Service	\$ 3,975,331	\$ 0	(\$ 4,000)	\$ 3,971,331	\$ 1,572,638	39.6%
Transfers/NonDepartmental	\$ 3,125,152	\$ 1,994	(\$ 265,600)	\$ 2,861,546	\$ 1,105,610	38.6%
TOTAL	\$ 80,788,725	\$ 1,932,922	(\$ 1,484,100)	\$ 81,237,547	\$ 35,846,531	44.1%

FY 2008-2009 Education Expenditures

Department	Adopted	Revised (As of 12.31.08)	BOC Amended (On 11.3.08)	Total Revised	\$ Expended (As of 12.31.08)	% Expended (As of 12.31.08)
HC Public School System						
□ Current Expense	\$ 20,205,922	\$ 0	\$ 0	\$ 20,205,922	\$ 10,102,961	50.0%
□ Capital Expense	\$ 2,255,339	\$ 0	\$ 0	\$ 2,255,339	\$ 1,554,970	68.9%
□ Debt Service	\$ 9,760,528	\$ 0	\$ 0	\$ 9,760,528	\$ 4,880,264	50.0%
TOTAL	\$ 32,221,789	\$ 0	\$ 0	\$ 32,221,789	\$ 16,538,195	51.4%
Blue Ridge Community College						
□ Operational Expenses	\$ 2,314,409	\$ 0	\$ 0	\$ 2,314,409	\$ 1,350,072	58.3%
□ Capital Expense	\$ 90,724	\$ 0	\$ 0	\$ 90,724	\$ 0	0.00%
□ Debt Service	\$ 1,668,510	\$ 0	\$ 0	\$ 1,668,510	\$ 834,255	50.0%
TOTAL	\$ 4,073,643	\$ 0	\$ 0	\$ 4,073,643	\$ 2,184,327	53.7%



FY 2008-2009 Total Mid-Year Expenditures

	Adopted	Revised <small>(As of 12.31.08)</small>	BOC Amended <small>(On 11.3.08)</small>	Total Revised	\$ Expended <small>(As of 12.31.08)</small>	% Expended <small>(As of 12.31.08)</small>
GENERAL FUND TOTAL	\$ 117,084,157	\$ 1,932,922	(\$1,484,100)	\$ 117,532,979	\$ 54,569,053	46.4%

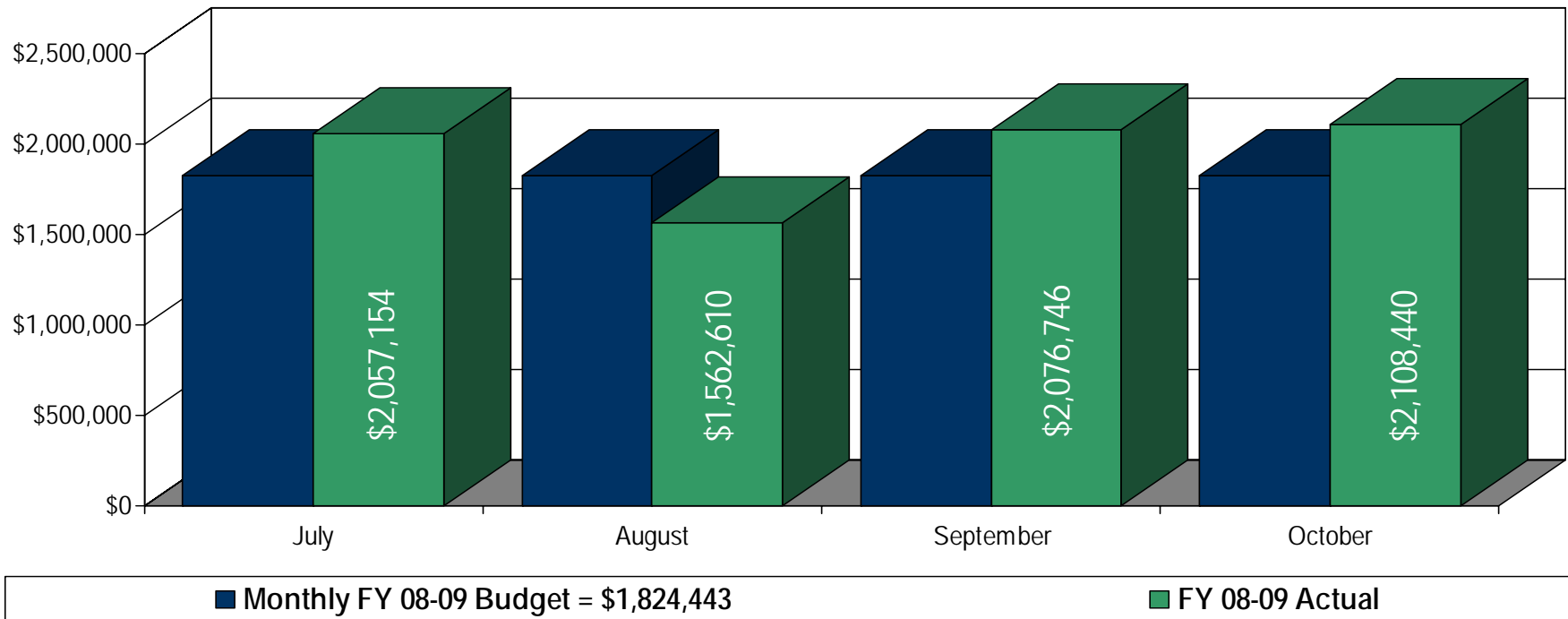
FY 2008-2009 Revenue

Revenue Source	Adopted	Revised	Total	\$ Received (As of 12.31.08)	% Received (As of 12.31.08)
Ad Valorem Taxes – Current Yr	\$ 57,720,432	\$ 0	\$ 57,720,432	\$ 45,457,158	78.8%
Ad Valorem Taxes – Prior Yrs	\$ 1,305,000	\$ 0	\$ 1,305,000	\$ 886,803	68.0%
Local Option Sales Taxes	\$ 19,917,491	\$ 0	\$ 19,917,491	\$ 7,804,950	39.2%
Other Taxes and Licenses	\$ 1,840,550	\$ 0	\$ 1,840,550	\$ 536,708	29.2%
Unrestricted Intergovernmental	\$ 57,000	\$ 0	\$ 57,000	\$ 2,004	3.5%
Restricted Intergovernmental	\$ 20,137,613	\$ 1,136,696	\$ 21,274,309	\$ 7,025,060	33.0%
Permits and Fees	\$ 2,179,400	(\$ 160,900)	\$ 2,018,500	\$ 611,911	30.3%
Sales and Services	\$ 7,895,956	\$ 25,000	\$ 7,920,956	\$ 3,367,594	42.5%
Investment Earnings	\$ 750,000	\$ 0	\$ 750,000	\$ 22,603	3.0%
Other Revenues	\$ 2,528,553	\$ 683,226	\$3,211,779	\$1,017,537	31.7%
Transfers from Other Funds	\$ 399,422	\$ 0	\$ 399,422	\$ 166,426	41.7%
Total General Fund Revenues	\$ 114,731,417	\$ 1,684,022	\$ 116,415,439	\$ 66,898,755	57.5%
Fund Balance Appropriated	\$ 2,352,740	(\$ 1,235,200)	\$ 1,117,540	\$ 0	0.0%



FY 2008-2009 Sales Tax Revenues

- Local Option Sales Tax = \$ 19,917,491
- Intergovernmental Reimbursement (Fire Department Agreement) = \$ 1,975,826
- Total Revenue tied to Sales Tax proceeds = \$ 21,893,317
- Year to Date Variance = + \$ 507,178
- * Municipality hold harmless payments resulting from Medicaid Relief paid out of Article 39 Sales Tax





DISCUSSION?