

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: October 5, 2009

SUBJECT: Financial Report – August 2009
Cash Balance Report – August 2009

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached for the Board's review and approval are the August 2009 County Financial Report and Cash Balance Report.

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

- Dues/Non-Profit Contributions – first quarter FY2010 non-profit contributions
- Tax Collector – postage expense incurred to mail out current year tax bills in July
- Fire Marshal – worker's compensation premium/fire district(s) contracts
- Rescue Squad – first quarter FY2010 non-profit contribution
- HOME Program – payments to Housing Assistance Corp. for Homebuyer's Assistance Program to be reimbursed from the City of Asheville
- Non-Departmental – first quarter FY2010 property and liability insurance premium which was allocated out to all departments in August

The YTD deficit of \$4,739 in the Travel & Tourism Fund is the result of lower occupancy tax collections due to the current economy and extensive advertising costs incurred and paid in the month of August.

The YTD deficit of \$2,995 in the Edneyville Park Project is expense related to the new community center that has been requested and will be reimbursed from the State PARTF Grant.

The YTD deficit reported for the Former Health Department Renovations Project is the monthly expense/professional services provided by David H. Berry and Associates, LLC. These expenditures are being covered by a General Fund transfer and will be reimbursed from future FY2010 financing proceeds.

The YTD deficits reported in the Public School System Repair Projects and the North High/Apple Valley HVAC Water Pipe Repair Project will be reimbursed from future FY2010 financing proceeds.

BOARD ACTION REQUESTED:

Request that the Board consider approving the County's August 2009 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the August 2009 County Financial Report and Cash Balance Report as presented.

HENDERSON COUNTY FINANCIAL REPORT
August 31, 2009

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2010</u>
GENERAL FUND				
REVENUES				
Total Revenues	9,199,713	14,526,117	109,727,692	13.2%
EXPENDITURES				
Governing Body	31,036	48,343	1,216,224	4.0%
Dues/Non-Profit Contributions	61,818	97,802	417,004	23.5%
County Manager	29,390	45,774	366,215	12.5%
Administrative Services	26,249	51,681	427,930	12.1%
Human Resources	33,922	65,144	415,308	15.7%
Elections	34,573	64,079	806,758	7.9%
Finance	61,086	132,060	723,381	18.3%
County Assessor	108,941	234,593	1,731,188	13.6%
Tax Collector	27,613	69,844	340,033	20.5%
Deputy Tax Collector	17,876	32,229	223,588	14.4%
Legal	44,283	86,302	632,791	13.6%
Register of Deeds	130,769	162,454	986,186	16.5%
Central Services	64,536	118,629	849,415	14.0%
Garage	45,635	50,724	383,581	13.2%
Court Facilities	12,258	22,536	190,000	11.9%
Information Technology	42,805	86,858	584,746	14.9%
Sheriff	962,868	2,180,668	13,306,122	16.4%
Detention Center	320,276	611,506	5,126,605	11.9%
Emergency Management	12,806	25,220	210,135	12.0%
Fire Marshal	18,512	100,842	361,040	27.9%
Building Services	59,354	121,085	1,044,029	11.6%
Wellness Clinic	22,160	33,306	351,573	9.5%
Emergency Medical Services	308,178	620,194	3,874,838	16.0%
Animal Services	38,714	66,170	521,477	12.7%
Criminal Justice Partnership Program	4,128	8,086	101,745	7.9%
Rescue Squad Contribution	593	28,375	106,650	26.6%
Property Addressing	10,481	20,707	142,809	14.5%
Forestry Services	2,034	2,034	49,872	4.1%
Soil & Water Conservation	21,476	44,571	280,717	15.9%
Utilities	14,577	29,155	194,379	15.0%
Planning	39,016	73,347	574,411	12.8%
Code Enforcement Services	21,007	43,923	292,587	15.0%
Soil & Sedimentation Enforcement	10,998	22,786	152,067	15.0%
Cooperative Extension	30,770	56,749	421,830	13.5%
HOME Program	45,370	45,370	100,000	45.4%
Economic Development	125	58,150	467,405	12.4%
Public Health	493,075	944,598	7,497,688	12.6%
H&CC Block Grant	0	0	716,598	0.0%
Spectrum Youth Shelter	33,821	65,182	498,851	13.1%
Mental Health	630	1,210	578,624	0.2%
Rural Transportation Assist Program	0	0	249,440	0.0%
Social Services	1,555,992	3,077,949	20,882,568	14.7%
Juvenile Justice Programs	3,980	7,936	209,672	3.8%
Veterans Services	2,162	3,960	40,186	9.9%
Public Library	230,623	548,028	3,342,819	16.4%
Recreation	107,107	203,287	1,523,924	13.3%
Public Education	2,107,828	4,000,106	23,247,961	17.2%
Debt Service	238,137	888,731	10,832,648	8.2%
Non-Departmental	-167,844	0	215,000	0.0%
Interfund Transfers	<u>146,060</u>	<u>292,118</u>	<u>1,917,074</u>	<u>15.2%</u>
Total Expenditures	7,467,804	15,594,401	109,727,692	14.2%
Net Revenues over (under)	1,731,909	(1,068,284)		
Expenditures				

<u>APPROPRIATIONS DETAIL</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2010</u>
<i>PUBLIC HEALTH</i>				
General Health	182,439	370,777	3,092,937	12.0%
Bioterrorism Program	18,350	18,956	17,452	108.6%
AIDS Grant	945	1,781	13,155	13.5%
Tuberculosis Program	3,554	6,596	44,342	14.9%
Maternal Health	52,747	99,082	810,598	12.2%
Family Planning	18,273	33,479	369,646	9.1%
Child Health	44,867	88,511	604,646	14.6%
WIC Program	36,888	71,567	493,352	14.5%
B&CC Control Program	6,420	8,810	73,832	11.9%
Risk Reduction	1,713	3,384	22,814	14.8%
IAP Program	3,878	7,554	51,363	14.7%
NC Cardiovascular Health Program	8,333	17,424	0	0.0%
Smartstart-Childcare	6,041	11,820	80,212	14.7%
SmartStart-Preventive Dental Care	6,024	11,366	101,988	11.1%
Behavioral Health Program	2,131	2,131	61,176	3.5%
School Health Nurse Program	27,400	47,304	600,382	7.9%
Environmental Health	<u>73,072</u>	<u>144,056</u>	<u>1,059,793</u>	<u>13.6%</u>
Total Expenditures	493,075	944,598	7,497,688	12.6%
<i>SOCIAL SERVICES</i>				
Staff Operations	856,455	1,670,281	12,330,109	13.5%
DSS-Smartstart Program	33,635	70,665	470,637	15.0%
Workfirst Demo Grant	0	0	139,900	0.0%
Federal & State Programs	660,903	1,330,119	7,884,922	16.9%
General Assistance	<u>4,999</u>	<u>6,884</u>	<u>57,000</u>	<u>12.1%</u>
Total Expenditures	1,555,992	3,077,949	20,882,568	14.7%
<i>EDUCATION</i>				
Schools Current Expense	1,699,412	3,398,823	20,392,939	16.7%
Schools Capital Expense	0	0	449,889	0.0%
Blue Ridge Community College	<u>408,416</u>	<u>601,283</u>	<u>2,405,133</u>	<u>25.0%</u>
Total Expenditures	2,107,828	4,000,106	23,247,961	17.2%
<i>DEBT SERVICE</i>				
County Schools	238,138	888,731	9,272,759	9.6%
Blue Ridge Community College	<u>0</u>	<u>0</u>	<u>1,559,889</u>	<u>0.0%</u>
Total Expenditures	238,138	888,731	10,832,648	8.2%
<i>INTERFUND TRANSFERS</i>				
Capital Reserve Fund	64,390	128,780	772,677	16.7%
Revaluation Reserve Fund	53,470	106,940	641,641	16.7%
Mud Creek Watershed Fund	1,251	2,501	15,008	16.7%
Public Transit Fund	14,449	28,897	173,384	16.7%
Capital Projects Fund	8,000	16,000	96,000	16.7%
Solid Waste Fund	4,500	9,000	54,000	16.7%
Debt Service Fund	<u>0</u>	<u>0</u>	<u>164,364</u>	<u>0.0%</u>
Total Expenditures	146,060	292,118	1,917,074	15.2%

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2010</u>
SPECIAL REVENUE FUNDS				
<i>CAPITAL RESERVE FUND</i>				
Revenues:	64,390	128,780	772,677	16.7%
Expenditures:	<u>0</u>	<u>0</u>	772,677	0.0%
Net Revenues over (under) Expenditures	64,390	128,780		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	688,077	789,622	6,445,039	12.3%
Expenditures:	<u>10,984</u>	<u>65,516</u>	6,445,039	1.0%
Net Revenues over (under) Expenditures	677,093	724,106		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	53,479	106,956	641,641	16.7%
Expenditures:	<u>44,535</u>	<u>88,079</u>	641,641	13.7%
Net Revenues over (under) Expenditures	8,944	18,877		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	84,454	218,828	1,203,382	18.2%
Expenditures:	<u>104,928</u>	<u>223,567</u>	1,203,382	18.6%
Net Revenues over (under) Expenditures	(20,474)	(4,739)		
<i>CDBG - SCATTERED SITE HOUSING FUND (Project to Date)</i>				
Revenues:	0	0	400,000	0.0%
Expenditures:	<u>0</u>	<u>0</u>	400,000	0.0%
Net Revenues over (under) Expenditures	0	0		
<i>EMERGENCY 911 COMMUNICATIONS FUND</i>				
Revenues:	134	46,942	569,692	8.2%
Expenditures:	<u>28,426</u>	<u>30,407</u>	569,692	5.3%
Net Revenues over (under) Expenditures	(28,292)	16,535		
<i>CDBG - THE WARM COMPNAY PROJECT FUND (Project to Date)</i>				
Revenues:	0	0	250,000	0.0%
Expenditures:	<u>0</u>	<u>0</u>	250,000	0.0%
Net Revenues over (under) Expenditures	0	0		
<i>MUD CREEK RESTORATION PROJECT (Project to Date)</i>				
Revenues:	24,393	24,393	15,008	162.5%
Expenditures:	<u>10,912</u>	<u>10,912</u>	15,008	72.7%
Net Revenues over (under) Expenditures	13,481	13,481		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2010</u>
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	21,941	36,390	715,024	5.1%
Expenditures:	<u>4,441</u>	<u>8,782</u>	715,024	1.2%
Net Revenues over (under) Expenditures	17,500	27,608		
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	11,071	61,775	647,734	9.5%
Expenditures:	<u>28,512</u>	<u>43,861</u>	647,734	6.8%
Net Revenues over (under) Expenditures	(17,441)	17,914		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT</u> <u>TO DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2010</u>
<u>CAPITAL PROJECT FUNDS</u>				
<i>EDNEYVILLE PARK PROJECT (Project to Date)</i>				
Revenues:	0	981,197	1,000,000	98.1%
Expenditures:	<u>2,995</u>	<u>984,192</u>	1,000,000	98.4%
Net Revenues over (under) Expenditures	(2,995)	(2,995)		
<i>FORMER HEALTH DEPT. RENOVATIONS (Project to Date)</i>				
Revenues:	8,000	16,000	1,596,000	1.0%
Expenditures:	<u>12,469</u>	<u>18,469</u>	1,596,000	1.2%
Net Revenues over (under) Expenditures	(4,469)	(2,469)		
<i>HILLANDALE ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	117	15,600,157	15,466,525	100.9%
Expenditures:	<u>711,374</u>	<u>14,646,715</u>	15,466,525	94.7%
Net Revenues over (under) Expenditures	(711,257)	953,442		
<i>MILLS RIVER ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	117	14,650,793	14,549,640	100.7%
Expenditures:	<u>629,977</u>	<u>14,048,743</u>	14,549,640	96.6%
Net Revenues over (under) Expenditures	(629,860)	602,050		
<i>PUBLIC SCHOOL SYSTEM REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	0	0	4,000,000	0.0%
Expenditures:	<u>174,595</u>	<u>174,595</u>	4,000,000	4.4%
Net Revenues over (under) Expenditures	(174,595)	(174,595)		
<i>NORTH HIGH/APPLE VALLEY MIDDLE PROJECT (Project to Date)</i>				
Revenues:	0	0	1,000,000	0.0%
Expenditures:	<u>45,952</u>	<u>45,952</u>	1,000,000	4.6%
Net Revenues over (under) Expenditures	(45,952)	(45,952)		
<i>BRCC TECHNOLOGY EDUCATION BUILDING PROJECT (Project to Date)</i>				
Revenues:	0	16,104,143	16,100,000	100.0%
Expenditures:	<u>41,500</u>	<u>16,058,848</u>	16,100,000	99.7%
Net Revenues over (under) Expenditures	(41,500)	45,295		
<i>BRCC FACILITIES REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	0	0	2,000,000	0.0%
Expenditures:	<u>0</u>	<u>0</u>	2,000,000	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>FY2010</u>
<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	146,085	539,845	5,084,028	10.6%
Expenditures:	<u>346,148</u>	<u>447,139</u>	5,084,028	8.8%
Net Revenues over (under) Expenditures	(200,063)	92,706		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	86,330	201,830	1,107,073	18.2%
Expenditures:	<u>152,541</u>	<u>221,777</u>	1,107,073	20.0%
Net Revenues over (under) Expenditures	(66,211)	(19,947)		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	5,664	11,352	39,002	29.1%
Expenditures:	<u>6,309</u>	<u>6,526</u>	39,002	16.7%
Net Revenues over (under) Expenditures	(645)	4,826		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 8/31/09**

<u>Fund(s)</u>	<u>08/01/09 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>08/31/09 Ending Cash Balance</u>
General	\$29,141,015.92	\$10,880,985.44	(\$7,786,359.02)	\$32,235,642.34
Special Revenue	3,168,192.92	1,061,826.18	(226,188.68)	4,003,830.42
Capital Projects	(748,255.24)	1,258,293.92	(1,606,703.70)	(1,096,665.02)
Enterprise	9,074,078.48	729,265.35	(571,316.70)	9,232,027.13
Trust & Agency	<u>476,526.23</u>	<u>202,927.25</u>	<u>(158,318.42)</u>	<u>521,135.06</u>
Subtotal	\$41,111,558.31	\$14,133,298.14	(\$10,348,886.52)	44,895,969.93
Bank Escrow Account Balances - Capital Project Funds:				<u>5,320,307.78</u>
Total cash available at 8/31/09				\$50,216,277.71