

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: November 2, 2009

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

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

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

- Finance – annual software maintenance contract expense incurred in 1st quarter
- Fire Marshal – worker's compensation premium/fire district(s) contracts
- Rescue Squad – first quarter FY2010 non-profit contribution/vehicle fuel and maint.
- HOME Program – payments to Housing Assistance Corp. for Homebuyer's Assistance Program to be reimbursed from the City of Asheville

The Travel & Tourism Fund YTD deficit of \$8,594 is the result of lower occupancy tax collections due to the current local economy and reduced room rates being offered for stays.

The Emergency 911 Communications Fund YTD deficit of \$104,538 is from encumbered funds for the scheduled replacement of Computer-aided Dispatch (CAD) servers in the 911 Center due to age. This equipment replacement was budgeted in FY2010 and is paid entirely from 911 telephone surcharge funds.

The YTD deficit in the CDBG – The Warm Company Project Grant Fund is due to the timing difference between the expenditure of grant funds and subsequent reimbursement from the state.

The YTD deficit in the Immigration and Customs Enforcement (ICE) Fund is due to the timing difference between the expenditure of funds and subsequent reimbursement from the federal government.

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

The ongoing 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.

The YTD deficit in the Solid Waste Landfill Fund is temporary and due to the July and August invoices for waste hauling to the Palmetto Landfill being paid in the month of September.

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT
September 30, 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	6,535,855	17,731,397	110,383,250	16.1%
EXPENDITURES				
Governing Body	21,681	70,024	1,216,224	5.8%
Dues/Non-Profit Contributions	3,625	101,427	417,004	24.3%
County Manager	17,152	62,925	366,215	17.2%
Administrative Services	27,223	78,904	427,930	18.4%
Human Resources	32,933	98,077	415,308	23.6%
Elections	39,116	103,195	806,758	12.8%
Finance	66,848	198,908	723,381	27.5%
County Assessor	97,794	332,387	1,731,188	19.2%
Tax Collector	18,637	88,481	340,033	26.0%
Deputy Tax Collector	17,895	50,124	223,588	22.4%
Legal	42,849	129,151	632,791	20.4%
Register of Deeds	44,336	206,789	986,186	21.0%
Central Services	60,525	179,154	849,415	21.1%
Garage	5,056	55,780	383,581	14.5%
Court Facilities	11,403	33,939	190,000	17.9%
Information Technology	40,307	127,165	584,746	21.7%
Sheriff	1,015,277	3,273,582	13,315,629	24.6%
Detention Center	305,796	917,302	5,126,605	17.9%
Emergency Management	12,391	37,610	670,135	5.6%
Fire Marshal	17,664	118,506	361,040	32.8%
Building Services	59,880	180,965	1,044,029	17.3%
Wellness Clinic	19,246	52,552	351,573	14.9%
Emergency Medical Services	311,717	915,426	3,874,838	23.6%
Animal Services	29,133	95,837	540,192	17.7%
Criminal Justice Partnership Program	5,732	13,819	101,745	13.6%
Rescue Squad Contribution	629	29,004	106,650	27.2%
Property Addressing	11,375	32,082	142,809	22.5%
Forestry Services	2,102	4,137	49,872	8.3%
Soil & Water Conservation	22,155	66,706	288,989	23.1%
Utilities	14,542	43,696	194,379	22.5%
Planning	35,813	109,160	574,411	19.0%
Code Enforcement Services	27,000	70,923	292,587	24.2%
Soil & Sedimentation Enforcement	10,863	33,649	152,067	22.1%
Cooperative Extension	27,797	84,545	421,830	20.0%
HOME Program	-5,570	39,800	100,000	39.8%
Economic Development	0	58,150	467,405	12.4%
Public Health	531,722	1,491,828	7,647,688	19.5%
H&CC Block Grant	128,215	128,215	716,598	17.9%
Spectrum Youth Shelter	35,205	100,388	498,851	20.1%
Mental Health	9,234	10,444	578,624	1.8%
Rural Transportation Assist Program	45,857	45,857	249,440	18.4%
Social Services	1,552,783	4,645,054	20,882,568	22.2%
Juvenile Justice Programs	11,541	19,476	209,672	9.3%
Veterans Services	1,794	5,754	40,186	14.3%
Public Library	227,508	788,594	3,351,883	23.5%
Recreation	119,663	307,598	1,523,924	20.2%
Public Education	1,731,675	5,731,781	23,247,961	24.7%
Debt Service	1,477,677	2,366,408	10,832,648	21.8%
Non-Departmental	0	0	215,000	0.0%
Interfund Transfers	146,060	438,177	1,917,074	22.9%
Total Expenditures	8,489,856	24,173,455	110,383,250	21.9%
Net Revenues over (under)	(1,954,001)	(6,442,058)		
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	170,597	555,108	3,056,109	18.2%
Bioterrorism Program	1,864	20,821	54,280	38.4%
AIDS Grant	857	2,638	13,155	20.1%
Tuberculosis Program	3,226	9,822	44,342	22.2%
Maternal Health	56,438	156,098	810,598	19.3%
Family Planning	15,105	49,418	369,646	13.4%
Child Health	42,584	131,455	604,646	21.7%
WIC Program	36,354	107,921	493,352	21.9%
B&CC Control Program	3,511	12,321	73,832	16.7%
Risk Reduction	1,658	5,042	22,814	22.1%
IAP Program	3,636	11,191	51,363	21.8%
NC Cardiovascular Health Program	57,576	75,000	150,000	50.0%
Smartstart-Childcare	5,780	17,601	80,212	21.9%
SmartStart-Preventive Dental Care	6,118	17,484	101,988	17.1%
Behavioral Health Program	2,935	5,066	61,176	8.3%
School Health Nurse Program	46,715	94,019	600,382	15.7%
Environmental Health	<u>76,768</u>	<u>220,823</u>	<u>1,059,793</u>	<u>20.8%</u>
Total Expenditures	531,722	1,491,828	7,647,688	19.5%
<i>SOCIAL SERVICES</i>				
Staff Operations	853,219	2,537,821	12,330,109	20.6%
DSS-Smartstart Program	45,353	116,018	470,637	24.7%
Workfirst Demo Grant	0	0	139,900	0.0%
Federal & State Programs	652,805	1,982,925	7,884,922	25.1%
General Assistance	<u>1,406</u>	<u>8,290</u>	<u>57,000</u>	<u>14.5%</u>
Total Expenditures	1,552,783	4,645,054	20,882,568	22.2%
<i>EDUCATION</i>				
Schools Current Expense	1,699,412	5,098,235	20,392,939	25.0%
Schools Capital Expense	32,263	32,263	449,889	7.2%
Blue Ridge Community College	<u>0</u>	<u>601,283</u>	<u>2,405,133</u>	<u>25.0%</u>
Total Expenditures	1,731,675	5,731,781	23,247,961	24.7%
<i>DEBT SERVICE</i>				
County Schools	1,477,677	2,366,408	9,272,759	25.5%
Blue Ridge Community College	<u>0</u>	<u>0</u>	<u>1,559,889</u>	<u>0.0%</u>
Total Expenditures	1,477,677	2,366,408	10,832,648	21.8%
<i>INTERFUND TRANSFERS</i>				
Capital Reserve Fund	64,390	193,169	772,677	25.0%
Revaluation Reserve Fund	53,470	160,410	641,641	25.0%
Mud Creek Watershed Fund	1,251	3,752	15,008	25.0%
Public Transit Fund	14,449	43,346	173,384	25.0%
Capital Projects Fund	8,000	24,000	96,000	25.0%
Solid Waste Fund	4,500	13,500	54,000	25.0%
Debt Service Fund	<u>0</u>	<u>0</u>	<u>164,364</u>	<u>0.0%</u>
Total Expenditures	146,060	438,177	1,917,074	22.9%

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2010</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>CAPITAL RESERVE FUND</i>				
Revenues:	64,390	193,169	772,677	25.0%
Expenditures:	<u>0</u>	<u>0</u>	772,677	0.0%
Net Revenues over (under) Expenditures	64,390	193,169		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	421,773	1,211,395	6,445,039	18.8%
Expenditures:	<u>122,536</u>	<u>188,052</u>	6,445,039	2.9%
Net Revenues over (under) Expenditures	299,237	1,023,343		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	53,479	160,435	641,641	25.0%
Expenditures:	<u>44,137</u>	<u>132,215</u>	641,641	20.6%
Net Revenues over (under) Expenditures	9,342	28,220		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	86,762	305,590	1,203,382	25.4%
Expenditures:	<u>90,587</u>	<u>314,154</u>	1,203,382	26.1%
Net Revenues over (under) Expenditures	(3,825)	(8,564)		
<i>CDBG - 2008 SCATTERED SITE HOUSING GRANT 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:	46,768	93,710	569,692	16.4%
Expenditures:	<u>28,685</u>	<u>198,248</u>	569,692	34.8%
Net Revenues over (under) Expenditures	18,083	(104,538)		
<i>CDBG - THE WARM COMPANY PROJECT GRANT FUND (Project to Date)</i>				
Revenues:	0	0	200,000	0.0%
Expenditures:	<u>4,000</u>	<u>4,000</u>	200,000	2.0%
Net Revenues over (under) Expenditures	(4,000)	(4,000)		
<i>MUD CREEK RESTORATION PROJECT (Project to Date)</i>				
Revenues:	35,630	42,131	50,000	84.3%
Expenditures:	<u>15,658</u>	<u>39,322</u>	50,000	78.6%
Net Revenues over (under) Expenditures	19,972	2,809		

	<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:	101,990	138,380	715,024	19.4%
Expenditures:	<u>85,592</u>	<u>94,374</u>	715,024	13.2%
Net Revenues over (under) Expenditures	16,398	44,006		
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	0	61,775	647,734	9.5%
Expenditures:	<u>23,197</u>	<u>67,057</u>	647,734	10.4%
Net Revenues over (under) Expenditures	(23,197)	(5,282)		

	<u>CURRENT MONTH</u>	<u>PROJECT TO DATE</u>	<u>BUDGET</u>	<u>%USED 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>0</u>	<u>984,192</u>	1,000,000	98.4%
Net Revenues over (under) Expenditures	0	(2,995)		
<i>FORMER HEALTH DEPT. RENOVATION PROJECT (Project to Date)</i>				
Revenues:	8,000	24,000	1,596,000	1.5%
Expenditures:	<u>6,000</u>	<u>24,469</u>	1,596,000	1.5%
Net Revenues over (under) Expenditures	2,000	(469)		
<i>HILLANDALE ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	83	15,600,240	15,466,525	100.9%
Expenditures:	<u>585,985</u>	<u>15,232,700</u>	15,466,525	98.5%
Net Revenues over (under) Expenditures	(585,902)	367,540		
<i>MILLS RIVER ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	83	14,650,876	14,549,640	100.7%
Expenditures:	<u>322,698</u>	<u>14,371,441</u>	14,549,640	98.8%
Net Revenues over (under) Expenditures	(322,615)	279,435		
<i>PUBLIC SCHOOL SYSTEM REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	0	0	4,000,000	0.0%
Expenditures:	<u>253,430</u>	<u>428,025</u>	4,000,000	10.7%
Net Revenues over (under) Expenditures	(253,430)	(428,025)		
<i>NORTH HIGH/APPLE VALLEY MIDDLE PROJECT (Project to Date)</i>				
Revenues:	0	0	1,000,000	0.0%
Expenditures:	<u>153,275</u>	<u>199,227</u>	1,000,000	19.9%
Net Revenues over (under) Expenditures	(153,275)	(199,227)		
<i>BRCC TECHNOLOGY EDUCATION BUILDING PROJECT (Project to Date)</i>				
Revenues:	0	16,104,143	16,100,000	100.0%
Expenditures:	<u>0</u>	<u>16,058,848</u>	16,100,000	99.7%
Net Revenues over (under) Expenditures	0	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 MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2010</u>
<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	388,587	928,433	5,084,028	18.3%
Expenditures:	<u>594,826</u>	<u>1,020,357</u>	5,084,028	20.1%
Net Revenues over (under) Expenditures	(206,239)	(91,924)		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	125,853	327,683	1,107,073	29.6%
Expenditures:	<u>32,591</u>	<u>255,236</u>	1,107,073	23.1%
Net Revenues over (under) Expenditures	93,262	72,447		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	5,629	16,981	39,002	43.5%
Expenditures:	<u>1,738</u>	<u>8,264</u>	39,002	21.2%
Net Revenues over (under) Expenditures	3,891	8,717		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 9/30/09**

<u>Fund(s)</u>	<u>09/01/09 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>09/30/09 Ending Cash Balance</u>
General	\$32,230,885.52	\$8,165,146.92	(\$8,449,782.48)	\$31,946,249.96
Special Revenue	4,005,102.24	784,338.36	(266,034.91)	4,523,405.69
Capital Projects	(1,096,665.02)	1,091,604.71	(1,341,565.63)	(1,346,625.94)
Enterprise	9,232,027.13	574,754.52	(506,948.10)	9,299,833.55
Trust & Agency	<u>524,620.06</u>	<u>163,447.01</u>	<u>(209,435.66)</u>	<u>478,631.41</u>
Subtotal	\$44,895,969.93	\$10,779,291.52	(\$10,773,766.78)	44,901,494.67
Bank Escrow Account Balances - Capital Project Funds:				<u>4,229,434.08</u>
Total cash available at 9/30/09				\$49,130,928.75
