

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** January 4, 2010

**SUBJECT:** Financial Report – November 2009  
Cash Balance Report – November 2009

**ATTACHMENTS:** Yes

#### **SUMMARY OF REQUEST:**

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

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

Dues/Non-Profit Contributions – second quarter FY2010 non-profit contributions paid  
Fire Marshal – worker's compensation premium/fire district(s) contracts and annual communications maintenance contract for fire services  
Rescue Squad – first and second quarter FY2010 non-profit contribution/vehicle fuel and maint.  
Non-Departmental – monthly actual worker's compensation insurance costs to be allocated out to all departments in the month of December 2009

The YTD deficit in the Travel and Tourism Fund 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 \$54,377 is from the expenditure of funds for the scheduled replacement of Computer-aided Dispatch (CAD) servers in the 911 Center. This equipment replacement was budgeted in FY2010 and is paid entirely from 911 telephone surcharge funds.

The YTD deficit in the CDBG – 2008 Scattered Site Housing 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 purchase of a new transport vehicle that was budgeted in FY2010.

The YTD deficit of \$8,595 in the Edneyville Park Project is recreation equipment purchased and additional soccer field work required by the state that will be reimbursed from the State PARTF Grant, which has been extended for six months to complete the additional field work.

The ongoing YTD deficits reported in the Public School System Repair Projects and the North High/Apple Valley HVAC Water Line Repair Project will be reimbursed from future FY2010 financing proceeds. A part of the financing for these expenditures will be closed on by the end of December 2009.

The YTD deficit in the Solid Waste Landfill Fund is due to the purchase of \$184K in replacement capital outlay equipment from which bids were approved at the November 2<sup>nd</sup> Board meeting.

The YTD deficit in the Cane Creek Water & Sewer District Fund is due to expenditures, including a quarterly loan payment, running ahead of revenues through November.

**BOARD ACTION REQUESTED:**

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

**Suggested Motion:**

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

HENDERSON COUNTY FINANCIAL REPORT  
November 30, 2009

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2010</u>
<b>GENERAL FUND</b>				
<b>REVENUES</b>				
<b>Total Revenues</b>	<b>18,369,416</b>	<b>49,560,268</b>	<b>110,043,691</b>	<b>45.0%</b>
<b>EXPENDITURES</b>				
Governing Body	239,975	359,895	1,216,224	29.6%
Dues/Non-Profit Contributions	0	184,471	417,004	44.2%
County Manager	22,752	109,179	366,215	29.8%
Administrative Services	36,659	158,800	427,930	37.1%
Human Resources	29,116	157,267	415,308	37.9%
Elections	47,917	202,483	806,758	25.1%
Finance	42,769	305,419	723,381	42.2%
County Assessor	136,263	621,759	1,731,188	35.9%
Tax Collector	20,703	136,280	340,033	40.1%
Deputy Tax Collector	16,829	90,244	223,588	40.4%
Legal	50,253	247,085	632,791	39.0%
Register of Deeds	73,976	403,380	1,006,516	40.1%
Central Services	37,870	315,232	849,415	37.1%
Garage	35,548	133,164	383,581	34.7%
Court Facilities	14,582	62,503	190,000	32.9%
Information Technology	45,090	233,982	584,746	40.0%
Sheriff	953,870	5,504,977	13,355,068	41.2%
Detention Center	342,618	1,698,482	5,126,605	33.1%
Emergency Management	14,563	71,741	210,135	34.1%
Fire Marshal	18,319	202,346	361,040	56.0%
Building Services	62,542	340,358	1,044,029	32.6%
Wellness Clinic	24,555	104,370	351,573	29.7%
Emergency Medical Services	307,614	1,644,122	3,874,838	42.4%
Animal Services	36,492	189,801	540,192	35.1%
Criminal Justice Partnership Program	8,116	30,899	101,745	30.4%
Rescue Squad Contribution	1,476	52,052	106,650	48.8%
Property Addressing	9,473	54,931	142,809	38.5%
Forestry Services	3,768	9,143	49,872	18.3%
Soil & Water Conservation	20,084	116,330	288,989	40.3%
Utilities	14,881	80,352	194,379	41.3%
Planning	38,721	204,541	574,411	35.6%
Code Enforcement Services	22,809	123,690	292,587	42.3%
Soil & Sedimentation Enforcement	11,576	61,380	152,067	40.4%
Cooperative Extension	29,119	163,625	421,830	38.8%
HOME Program	0	39,800	100,000	39.8%
Economic Development	15,000	131,300	467,405	28.1%
Public Health	499,912	2,822,355	7,822,055	36.1%
H&CC Block Grant	48,910	264,751	716,598	36.9%
Spectrum Youth Shelter	34,017	185,481	498,851	37.2%
Mental Health	721	11,903	578,624	2.1%
Rural Transportation Assist Program	0	58,114	249,440	23.3%
Social Services	1,605,001	8,284,880	20,742,668	39.9%
Juvenile Justice Programs	10,710	68,910	209,672	32.9%
Veterans Services	2,155	13,713	40,186	34.1%
Public Library	202,317	1,326,146	3,351,883	39.6%
Recreation	125,673	552,510	1,550,129	35.6%
Public Education	2,120,451	9,776,987	23,247,961	42.1%
Debt Service	663,893	3,300,561	10,832,648	30.5%
Non-Departmental	384,738	384,738	215,000	178.9%
Interfund Transfers	146,060	730,295	1,917,074	38.1%
<b>Total Expenditures</b>	<b>8,630,456</b>	<b>42,326,727</b>	<b>110,043,691</b>	<b>38.5%</b>
<b>Net Revenues over (under)</b>	<b>9,738,960</b>	<b>7,233,541</b>		
<b>Expenditures</b>				

<u>APPROPRIATIONS DETAIL</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2010</u>
<b><i>PUBLIC HEALTH</i></b>				
General Health	184,582	1,105,573	3,128,848	35.3%
Bioterrorism Program	1,917	24,579	54,280	45.3%
AIDS Grant	465	4,517	13,155	34.3%
Tuberculosis Program	3,031	17,581	44,342	39.6%
Maternal Health	52,543	298,228	816,201	36.5%
Family Planning	15,706	84,337	369,646	22.8%
Child Health	34,743	229,658	605,146	38.0%
WIC Program	34,518	191,314	493,352	38.8%
B&CC Control Program	9,748	28,459	73,832	38.5%
Risk Reduction	1,896	9,662	31,339	30.8%
IAP Program	4,255	24,544	58,363	42.1%
NC Cardiovascular Health Program	8,333	91,667	150,000	61.1%
Smartstart-Childcare	5,022	31,702	80,212	39.5%
SmartStart-Preventive Dental Care	6,767	32,707	101,988	32.1%
Behavioral Health Program	2,938	13,195	61,176	21.6%
School Health Nurse Program	47,969	213,027	600,382	35.5%
H1N1	20,464	24,542	80,000	30.7%
Environmental Health	<u>65,015</u>	<u>397,063</u>	<u>1,059,793</u>	<u>37.5%</u>
<b>Total Expenditures</b>	<b>499,912</b>	<b>2,822,355</b>	<b>7,822,055</b>	<b>36.1%</b>
<b><i>SOCIAL SERVICES</i></b>				
Staff Operations	882,710	4,779,062	12,330,109	38.8%
DSS-Smartstart Program	45,314	208,680	470,637	44.3%
Federal & State Programs	672,306	3,283,929	7,884,922	41.6%
General Assistance	<u>4,671</u>	<u>13,209</u>	<u>57,000</u>	<u>23.2%</u>
<b>Total Expenditures</b>	<b>1,605,001</b>	<b>8,284,880</b>	<b>20,742,668</b>	<b>39.9%</b>
<b><i>EDUCATION</i></b>				
Schools Current Expense	1,699,412	8,497,058	20,392,939	41.7%
Schools Capital Expense	20,184	77,363	449,889	17.2%
Blue Ridge Community College	<u>400,855</u>	<u>1,202,566</u>	<u>2,405,133</u>	<u>50.0%</u>
<b>Total Expenditures</b>	<b>2,120,451</b>	<b>9,776,987</b>	<b>23,247,961</b>	<b>42.1%</b>
<b><i>DEBT SERVICE</i></b>				
County Schools	335,104	2,971,772	9,272,759	32.0%
Blue Ridge Community College	<u>328,789</u>	<u>328,789</u>	<u>1,559,889</u>	<u>21.1%</u>
<b>Total Expenditures</b>	<b>663,893</b>	<b>3,300,561</b>	<b>10,832,648</b>	<b>30.5%</b>
<b><i>INTERFUND TRANSFERS</i></b>				
Capital Reserve Fund	64,390	321,949	772,677	41.7%
Revaluation Reserve Fund	53,470	267,350	641,641	41.7%
Mud Creek Watershed Fund	1,251	6,253	15,008	41.7%
Public Transit Fund	14,449	72,243	173,384	41.7%
Capital Projects Fund	8,000	40,000	96,000	41.7%
Solid Waste Fund	4,500	22,500	54,000	41.7%
Debt Service Fund	<u>0</u>	<u>0</u>	<u>164,364</u>	<u>0.0%</u>
<b>Total Expenditures</b>	<b>146,060</b>	<b>730,295</b>	<b>1,917,074</b>	<b>38.1%</b>

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2010</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>				
<b><i>CAPITAL RESERVE FUND</i></b>				
Revenues:	64,390	321,949	772,677	41.7%
Expenditures:	<u>0</u>	<u>0</u>	772,677	0.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>64,390</b>	<b>321,949</b>		
<b><i>FIRE DISTRICTS FUND</i></b>				
Revenues:	1,664,698	3,394,635	6,445,039	52.7%
Expenditures:	<u>116,600</u>	<u>519,948</u>	6,445,039	8.1%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>1,548,098</b>	<b>2,874,687</b>		
<b><i>REVALUATION RESERVE FUND</i></b>				
Revenues:	53,477	267,392	641,641	41.7%
Expenditures:	<u>44,652</u>	<u>240,271</u>	641,641	37.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>8,825</b>	<b>27,121</b>		
<b><i>TRAVEL &amp; TOURISM FUND</i></b>				
Revenues:	70,420	489,136	1,203,382	40.6%
Expenditures:	<u>92,894</u>	<u>500,751</u>	1,203,382	41.6%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(22,474)</b>	<b>(11,615)</b>		
<b><i>CDBG - 2008 SCATTERED SITE HOUSING GRANT FUND (Project to Date)</i></b>				
Revenues:	10,666	30,616	400,000	7.7%
Expenditures:	<u>4,000</u>	<u>34,616</u>	400,000	8.7%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>6,666</b>	<b>(4,000)</b>		
<b><i>EMERGENCY 911 COMMUNICATIONS FUND</i></b>				
Revenues:	46,729	187,198	569,692	32.9%
Expenditures:	<u>23,721</u>	<u>241,535</u>	569,692	42.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>23,008</b>	<b>(54,337)</b>		
<b><i>CDBG - THE WARM COMPANY PROJECT GRANT FUND (Project to Date)</i></b>				
Revenues:	23,910	23,910	200,000	12.0%
Expenditures:	<u>15,510</u>	<u>23,910</u>	200,000	12.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>8,400</b>	<b>0</b>		
<b><i>MUD CREEK RESTORATION PROJECT (Project to Date)</i></b>				
Revenues:	1,251	44,633	50,000	89.3%
Expenditures:	<u>0</u>	<u>39,322</u>	50,000	78.6%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>1,251</b>	<b>5,311</b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2010</u>
<b><i>PUBLIC TRANSIT FUND</i></b>				
Revenues:	130,963	290,363	715,024	40.6%
Expenditures:	<u>42,431</u>	<u>144,416</u>	715,024	20.2%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>88,532</b>	<b>145,947</b>		
<b><i>IMMIGRATION &amp; CUSTOMS ENFORCEMENT (ICE) FUND</i></b>				
Revenues:	44,124	158,350	647,734	24.4%
Expenditures:	<u>15,335</u>	<u>161,123</u>	647,734	24.9%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>28,789</b>	<b>(2,773)</b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2010</u>
<b><u>CAPITAL PROJECT FUNDS</u></b>				
<i>EDNEYVILLE PARK PROJECT (Project to Date)</i>				
Revenues:	0	981,197	1,000,000	98.1%
Expenditures:	<u>5,600</u>	<u>989,792</u>	1,000,000	99.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(5,600)</b>	<b>(8,595)</b>		
<i>FORMER HEALTH DEPT. RENOVATION PROJECT (Project to Date)</i>				
Revenues:	8,000	40,000	1,596,000	2.5%
Expenditures:	<u>12,000</u>	<u>36,469</u>	1,596,000	2.3%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(4,000)</b>	<b>3,531</b>		
<i>LAW ENFORCEMENT CENTER PROJECT (Project to Date)</i>				
Revenues:	27,500	137,500	330,000	41.7%
Expenditures:	<u>27,422</u>	<u>70,278</u>	330,000	21.3%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>78</b>	<b>67,222</b>		
<i>HILLANDALE ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	27	15,600,317	15,466,525	100.9%
Expenditures:	<u>5,031</u>	<u>15,379,992</u>	15,466,525	99.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(5,004)</b>	<b>220,325</b>		
<i>MILLS RIVER ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	27	14,650,953	14,549,640	100.7%
Expenditures:	<u>4,628</u>	<u>14,463,328</u>	14,549,640	99.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(4,601)</b>	<b>187,625</b>		
<i>PUBLIC SCHOOL SYSTEM REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	0	0	4,000,000	0.0%
Expenditures:	<u>203,061</u>	<u>771,540</u>	4,000,000	19.3%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(203,061)</b>	<b>(771,540)</b>		
<i>NORTH HIGH/APPLE VALLEY MIDDLE PROJECT (Project to Date)</i>				
Revenues:	0	0	1,000,000	0.0%
Expenditures:	<u>308,614</u>	<u>634,991</u>	1,000,000	63.5%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(308,614)</b>	<b>(634,991)</b>		
<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%
<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>FY2010</u>
<b><u>ENTERPRISE FUNDS</u></b>				
<b><i>SOLID WASTE LANDFILL FUND</i></b>				
Revenues:	394,272	1,670,841	5,084,028	32.9%
Expenditures:	<u>206,734</u>	<u>1,821,004</u>	5,084,028	35.8%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>187,538</b>	<b>(150,163)</b>		
<b><i>CANE CREEK W&amp;S DISTRICT FUND</i></b>				
Revenues:	116,679	523,282	1,107,073	47.3%
Expenditures:	<u>180,074</u>	<u>602,287</u>	1,107,073	54.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(63,395)</b>	<b>(79,005)</b>		
<b><i>JUSTICE ACADEMY SEWER FUND</i></b>				
Revenues:	5,607	28,202	39,002	72.3%
Expenditures:	<u>4,123</u>	<u>12,897</u>	39,002	33.1%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>1,484</b>	<b>15,305</b>		



**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 11/30/09**

<u>Fund(s)</u>	<u>11/01/09 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>11/30/09 Ending Cash Balance</u>
General	\$31,723,413.14	\$19,879,765.20	(\$9,643,734.04)	\$41,959,444.30
Special Revenue	4,626,754.50	2,295,728.92	(319,761.18)	6,602,722.24
Capital Projects	(1,066,972.28)	277.46	(551,298.83)	(1,617,993.65)
Enterprise	9,177,093.08	556,154.99	(467,043.82)	9,266,204.25
Trust & Agency	<u>488,019.38</u>	<u>162,451.17</u>	<u>(240,066.08)</u>	<u>410,404.47</u>
Subtotal	\$44,948,307.82	\$22,894,377.74	(\$11,221,903.95)	56,620,781.61
Bank Escrow Account Balances - Capital Project Funds:				<u>2,923,109.91</u>
<b>Total cash available at 11/30/09</b>				<b>\$59,543,891.52</b>