

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** February 1, 2010

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

**ATTACHMENTS:** Yes

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

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

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

Dues/Non-Profit Contributions – 3<sup>rd</sup> quarter FY2010 non-profit contribution paid as of 12/31/09  
Fire Marshal – worker's compensation premium/fire district(s) contracts and annual communications maintenance contract for fire services paid during first half of FY2010  
Rescue Squad – 3<sup>rd</sup> quarter FY2010 non-profit contribution paid as of 12/31/09

The YTD deficit in the Travel and Tourism Fund is mostly the result of lower occupancy tax collections due to the current local economy, reduced room rates being offered for stays and travel effects from the I-40 landslide shutdown.

The Emergency 911 Communications Fund YTD deficit of \$56,094 is due to the budgeted capital expenditure of funds for the scheduled replacement of Computer-aided Dispatch (CAD) servers in the 911 Center. These expenditures are paid entirely from 911 telephone surcharge fees.

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 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. This grant has been extended for six months to complete the additional field work.

The YTD deficit in the BRCC Facilities Repairs and Renovations Project Fund are expenditures that will be reimbursed from future FY2010 financing proceeds.

The YTD deficit in the Solid Waste Landfill Fund is due to the budgeted capital expenditure of \$178K in replacement 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 December.

#### **BOARD ACTION REQUESTED:**

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

#### **Suggested Motion:**

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

HENDERSON COUNTY FINANCIAL REPORT  
December 31, 2009

<i>GENERAL FUND</i>	<u>CURRENT</u>	<u>YEAR TO</u>	<u>BUDGET</u>	<u>%USED</u>
	<u>MONTH</u>	<u>DATE</u>		<u>FY2010</u>
<b>REVENUES</b>				
<b>Total Revenues</b>	<b>16,539,626</b>	<b>66,099,894</b>	<b>110,395,191</b>	<b>59.9%</b>
<b>EXPENDITURES</b>				
Governing Body	21,185	379,843	1,216,224	31.2%
Dues/Non-Profit Contributions	66,472	250,943	417,004	60.2%
County Manager	15,373	124,553	366,215	34.0%
Administrative Services	28,925	187,725	427,930	43.9%
Human Resources	31,268	188,535	415,308	45.4%
Elections	29,469	231,952	806,758	28.8%
Finance	69,724	375,143	723,381	51.9%
County Assessor	106,380	728,139	1,731,188	42.1%
Tax Collector	16,816	153,096	340,033	45.0%
Deputy Tax Collector	13,910	104,154	223,588	46.6%
Legal	44,720	291,806	633,637	46.1%
Register of Deeds	62,088	465,468	1,006,516	46.2%
Central Services	55,056	370,288	849,415	43.6%
Garage	-8,464	124,700	383,581	32.5%
Court Facilities	13,799	75,135	190,000	39.5%
Information Technology	39,954	284,927	584,746	48.7%
Sheriff	1,305,758	6,821,770	13,582,434	50.2%
Detention Center	409,415	2,103,213	5,126,605	41.0%
Emergency Management	12,409	84,150	211,735	39.7%
Fire Marshal	19,809	222,155	361,040	61.5%
Building Services	81,486	421,844	1,044,029	40.4%
Wellness Clinic	23,876	128,245	351,573	36.5%
Emergency Medical Services	306,314	1,954,243	3,874,838	50.4%
Animal Services	39,490	226,065	540,192	41.8%
Criminal Justice Partnership Program	6,523	37,422	101,745	36.8%
Rescue Squad Contribution	24,459	76,511	106,650	71.7%
Property Addressing	9,581	64,512	142,809	45.2%
Forestry Services	3,659	12,801	49,872	25.7%
Soil & Water Conservation	18,811	135,142	288,989	46.8%
Utilities	14,655	95,007	194,379	48.9%
Planning	43,121	247,662	574,411	43.1%
Code Enforcement Services	22,460	146,150	293,903	49.7%
Soil & Sedimentation Enforcement	11,365	72,744	152,067	47.8%
Cooperative Extension	29,716	193,340	421,830	45.8%
HOME Program	0	39,800	100,000	39.8%
Economic Development	58,150	189,450	467,405	40.5%
Public Health	475,599	3,309,991	7,822,055	42.3%
H&CC Block Grant	92,726	357,477	716,598	49.9%
Spectrum Youth Shelter	31,610	217,092	498,851	43.5%
Mental Health	77,555	89,458	578,624	15.5%
Rural Transportation Assist Program	39,275	97,388	249,440	39.0%
Social Services	1,505,762	9,790,642	20,882,568	46.9%
Juvenile Justice Programs	24,935	93,846	209,672	44.8%
Veterans Services	1,868	15,581	40,186	38.8%
Public Library	243,631	1,557,872	3,351,883	46.5%
Recreation	66,943	626,208	1,557,876	40.2%
Public Education	1,707,863	11,484,849	23,247,961	49.4%
Debt Service	438	3,300,999	10,832,648	30.5%
Non-Departmental	-368,831	15,907	187,725	8.5%
Interfund Transfers	146,060	876,355	1,917,074	45.7%
<b>Total Expenditures</b>	<b>7,093,166</b>	<b>49,442,298</b>	<b>110,395,191</b>	<b>44.8%</b>
<b>Net Revenues over (under)</b>	<b>9,446,460</b>	<b>16,657,596</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	170,290	1,278,891	3,125,879	40.9%
Bioterrorism Program	569	25,148	54,280	46.3%
AIDS Grant	1,021	5,538	13,155	42.1%
Tuberculosis Program	3,159	20,741	44,342	46.8%
Maternal Health	50,717	352,093	816,201	43.1%
Family Planning	16,179	105,083	369,646	28.4%
Child Health	35,031	264,851	605,146	43.8%
WIC Program	34,889	226,203	493,352	45.9%
Smokefree Restaurants Program	418	418	2,969	14.1%
B&CC Control Program	3,796	32,256	73,832	43.7%
Risk Reduction	1,661	11,323	31,339	36.1%
IAP Program	7,559	31,044	58,363	53.2%
NC Cardiovascular Health Program	8,333	100,000	150,000	66.7%
Smartstart-Childcare	5,907	37,608	80,212	46.9%
SmartStart-Preventive Dental Care	7,739	40,446	101,988	39.7%
Behavioral Health Program	2,919	16,114	61,176	26.3%
School Health Nurse Program	45,204	258,231	600,382	43.0%
H1N1	18,438	44,039	80,000	55.0%
Environmental Health	<u>61,770</u>	<u>459,964</u>	<u>1,059,793</u>	<u>43.4%</u>
<b>Total Expenditures</b>	<b>475,599</b>	<b>3,309,991</b>	<b>7,822,055</b>	<b>42.3%</b>
<b><i>SOCIAL SERVICES</i></b>				
Staff Operations	838,167	5,617,229	12,470,009	45.0%
DSS-Smartstart Program	39,405	248,085	470,637	52.7%
Federal & State Programs	624,881	3,908,810	7,884,922	49.6%
General Assistance	<u>3,309</u>	<u>16,518</u>	<u>57,000</u>	<u>29.0%</u>
<b>Total Expenditures</b>	<b>1,505,762</b>	<b>9,790,642</b>	<b>20,882,568</b>	<b>46.9%</b>
<b><i>EDUCATION</i></b>				
Schools Current Expense	1,699,412	10,196,469	20,392,939	50.0%
Schools Capital Expense	8,451	85,814	449,889	19.1%
Blue Ridge Community College	<u>0</u>	<u>1,202,566</u>	<u>2,405,133</u>	<u>50.0%</u>
<b>Total Expenditures</b>	<b>1,707,863</b>	<b>11,484,849</b>	<b>23,247,961</b>	<b>49.4%</b>
<b><i>DEBT SERVICE</i></b>				
County Schools	438	2,972,210	9,272,759	32.1%
Blue Ridge Community College	<u>0</u>	<u>328,789</u>	<u>1,559,889</u>	<u>21.1%</u>
<b>Total Expenditures</b>	<b>438</b>	<b>3,300,999</b>	<b>10,832,648</b>	<b>30.5%</b>
<b><i>INTERFUND TRANSFERS</i></b>				
Capital Reserve Fund	64,390	386,339	772,677	50.0%
Revaluation Reserve Fund	53,470	320,820	641,641	50.0%
Mud Creek Watershed Fund	1,251	7,504	15,008	50.0%
Public Transit Fund	14,449	86,692	173,384	50.0%
Capital Projects Fund	8,000	48,000	96,000	50.0%
Solid Waste Fund	4,500	27,000	54,000	50.0%
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>876,355</b>	<b>1,917,074</b>	<b>45.7%</b>

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2010</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>				
<b><i>CAPITAL RESERVE FUND</i></b>				
Revenues:	64,390	386,339	772,677	50.0%
Expenditures:	<u>0</u>	<u>0</u>	772,677	0.0%
<b>Net Revenues over (under) Expenditures</b>	<b>64,390</b>	<b>386,339</b>		
<b><i>FIRE DISTRICTS FUND</i></b>				
Revenues:	1,757,414	5,152,049	6,445,039	79.9%
Expenditures:	<u>495,291</u>	<u>1,015,240</u>	6,445,039	15.8%
<b>Net Revenues over (under) Expenditures</b>	<b>1,262,123</b>	<b>4,136,809</b>		
<b><i>REVALUATION RESERVE FUND</i></b>				
Revenues:	53,481	320,873	641,641	50.0%
Expenditures:	<u>43,870</u>	<u>284,141</u>	641,641	44.3%
<b>Net Revenues over (under) Expenditures</b>	<b>9,611</b>	<b>36,732</b>		
<b><i>TRAVEL &amp; TOURISM FUND</i></b>				
Revenues:	51,424	534,704	1,203,382	44.4%
Expenditures:	<u>81,446</u>	<u>582,197</u>	1,203,382	48.4%
<b>Net Revenues over (under) Expenditures</b>	<b>(30,022)</b>	<b>(47,493)</b>		
<b><i>CDBG - 2008 SCATTERED SITE HOUSING GRANT FUND (Project to Date)</i></b>				
Revenues:	0	30,616	400,000	7.7%
Expenditures:	<u>180</u>	<u>34,796</u>	400,000	8.7%
<b>Net Revenues over (under) Expenditures</b>	<b>(180)</b>	<b>(4,180)</b>		
<b><i>EMERGENCY 911 COMMUNICATIONS FUND</i></b>				
Revenues:	46,757	233,955	569,692	41.1%
Expenditures:	<u>48,514</u>	<u>290,049</u>	569,692	50.9%
<b>Net Revenues over (under) Expenditures</b>	<b>(1,757)</b>	<b>(56,094)</b>		
<b><i>CDBG - THE WARM COMPANY PROJECT GRANT FUND (Project to Date)</i></b>				
Revenues:	0	23,910	200,000	12.0%
Expenditures:	<u>0</u>	<u>23,910</u>	200,000	12.0%
<b>Net Revenues over (under) Expenditures</b>	<b>0</b>	<b>0</b>		
<b><i>MUD CREEK RESTORATION PROJECT (Project to Date)</i></b>				
Revenues:	1,251	45,883	50,000	91.8%
Expenditures:	<u>0</u>	<u>39,322</u>	50,000	78.6%
<b>Net Revenues over (under) Expenditures</b>	<b>1,251</b>	<b>6,561</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:	21,386	311,749	715,024	43.6%
Expenditures:	<u>9,116</u>	<u>153,532</u>	715,024	21.5%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>12,270</b>	<b>158,217</b>		
<b><i>IMMIGRATION &amp; CUSTOMS ENFORCEMENT (ICE) FUND</i></b>				
Revenues:	80,631	238,981	647,734	36.9%
Expenditures:	<u>72,371</u>	<u>227,963</u>	647,734	35.2%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>8,260</b>	<b>11,018</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>0</u>	<u>989,792</u>	1,000,000	99.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>0</b>	<b>(8,595)</b>		
<i>FORMER HEALTH DEPT. RENOVATION PROJECT (Project to Date)</i>				
Revenues:	35,500	75,500	1,596,000	4.7%
Expenditures:	<u>665</u>	<u>37,134</u>	1,596,000	2.3%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>34,835</b>	<b>38,366</b>		
<i>LAW ENFORCEMENT CENTER PROJECT (Project to Date)</i>				
Revenues:	27,500	165,000	330,000	50.0%
Expenditures:	<u>18,123</u>	<u>88,401</u>	330,000	26.8%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>9,377</b>	<b>76,599</b>		
<i>HILLANDALE ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	19	15,600,336	15,466,525	100.9%
Expenditures:	<u>0</u>	<u>15,379,992</u>	15,466,525	99.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>19</b>	<b>220,344</b>		
<i>MILLS RIVER ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	19	14,650,972	14,549,640	100.7%
Expenditures:	<u>0</u>	<u>14,463,328</u>	14,549,640	99.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>19</b>	<b>187,644</b>		
<i>PUBLIC SCHOOL SYSTEM REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	3,270,442	3,270,442	4,000,000	81.8%
Expenditures:	<u>132,887</u>	<u>904,427</u>	4,000,000	22.6%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>3,137,555</b>	<b>2,366,015</b>		
<i>NORTH HIGH/APPLE VALLEY MIDDLE PROJECT (Project to Date)</i>				
Revenues:	1,000,000	1,000,000	1,000,000	100.0%
Expenditures:	<u>157,215</u>	<u>792,206</u>	1,000,000	79.2%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>842,785</b>	<b>207,794</b>		
<i>BRCC FACILITIES REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	0	0	2,000,000	0.0%
Expenditures:	<u>194,180</u>	<u>194,180</u>	2,000,000	9.7%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(194,180)</b>	<b>(194,180)</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:	306,693	1,977,533	5,084,028	38.9%
Expenditures:	<u>293,674</u>	<u>2,107,178</u>	5,084,028	41.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>13,019</b>	<b>(129,645)</b>		
<b><i>CANE CREEK W&amp;S DISTRICT FUND</i></b>				
Revenues:	81,540	604,822	1,107,073	54.6%
Expenditures:	<u>55,703</u>	<u>656,195</u>	1,107,073	59.3%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>25,837</b>	<b>(51,373)</b>		
<b><i>JUSTICE ACADEMY SEWER FUND</i></b>				
Revenues:	5,636	33,838	39,002	86.8%
Expenditures:	<u>2,399</u>	<u>15,295</u>	39,002	39.2%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>3,237</b>	<b>18,543</b>		

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 12/31/09**

<u>Fund(s)</u>	<u>12/01/09 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>12/31/09 Ending Cash Balance</u>
General	\$41,960,657.09	\$21,531,282.27	(\$9,213,813.69)	\$54,278,125.67
Special Revenue	6,601,509.45	2,110,727.64	(784,815.04)	7,927,422.05
Capital Projects	(1,617,993.65)	1,914,602.40	(850,159.87)	(553,551.12)
Enterprise	9,266,204.25	536,460.56	(577,078.36)	9,225,586.45
Trust & Agency	<u>410,404.47</u>	<u>164,759.13</u>	<u>(152,259.01)</u>	<u>422,904.59</u>
Subtotal	\$56,620,781.61	\$26,257,832.00	(\$11,578,125.97)	71,300,487.64
Bank Escrow Account Balances - Capital Project Funds:				<u>5,530,169.47</u>
<b>Total cash available at 12/31/09</b>				<b>\$76,830,657.11</b>