

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: **October 21, 2009**

SUBJECT: **Quarterly Financial Update**

ATTACHMENTS: **Yes**

SUMMARY OF REQUEST:

Finance Director Carey McLelland will provide the Board with the financial report for the 1st quarter of FY 2010.

BOARD ACTION REQUESTED:

This presentation is being made to provide information to the Board of Commissioners. No specific Board action is requested.

Suggested Motion:

No motion suggested.

FY 2009-2010 Financial Update as of September 30, 2009



- FY 2009-2010 Expenditures
- FY 2009-2010 Revenues
- Sales Tax and Other Revenue Collections

FY 2009-2010 County Expenditures

Department	BOC Adopted	Expenditure Revisions (As of 9.30.09)	Revenue Revisions (As of 9.30.09)	Total Revised	\$ Expended (As of 9.30.09)	% Expended (As of 9.30.09)
Governing Body	\$1,216,224	\$0	\$0	\$1,216,224	\$70,024	5.8%
Dues & Non-Profits	\$417,004	\$0	\$0	\$417,004	\$101,427	24.3%
County Administration	\$794,145	\$0	\$0	\$794,145	\$141,829	17.9%
Human Resources	\$415,308	\$0	\$0	\$415,308	\$98,077	23.6%
Elections	\$806,758	\$0	\$0	\$806,758	\$103,195	12.8%
Finance	\$723,381	\$0	\$0	\$723,381	\$198,908	27.5%
Assessor	\$1,731,188	\$0	\$0	\$1,731,188	\$332,387	19.2%
Tax Collections	\$563,621	\$0	\$0	\$563,621	\$138,605	24.6%
Legal	\$632,791	\$0	\$0	\$632,791	\$129,151	20.4%
Register of Deeds	\$986,186	\$0	\$0	\$986,186	\$206,789	21.0%
Engineering & Facility Serv.	\$1,232,996	\$0	\$0	\$1,232,996	\$234,934	19.1%
Court Facilities	\$190,000	\$0	\$0	\$190,000	\$33,939	17.9%
Information Technology	\$584,746	\$0	\$0	\$584,746	\$127,165	21.7%

FY 2009-2010 County Expenditures

Department	BOC Adopted	Expenditure Revisions (As of 9.30.09)	Revenue Revisions (As of 9.30.09)	Total Revised	\$ Expended (As of 9.30.09)	% Expended (As of 9.30.09)
Sheriff	\$13,224,544	\$91,085	\$91,085	\$13,315,629	\$3,273,582	24.6%
Detention Facility	\$5,126,605	\$0	\$0	\$5,126,605	\$917,302	17.9%
Emergency Management	\$210,135	\$460,000	\$460,000	\$670,135	\$37,610	5.6%
Fire Marshal	\$361,040	\$0	\$0	\$361,040	\$118,506	32.8%
Building Services	\$1,044,029	\$0	\$0	\$1,044,029	\$180,964	17.3%
Wellness Clinic	\$351,573	\$0	\$0	\$351,573	\$52,552	14.9%
Emergency Medical Services	\$3,874,838	\$0	\$0	\$3,874,838	\$915,426	23.6%
Animal Services	\$521,477	\$18,715	\$18,715	\$540,192	\$95,837	17.7%
CJPP	\$101,745	\$0	\$0	\$101,745	\$13,819	13.6%
Rescue Squad	\$106,650	\$0	\$0	\$106,650	\$29,004	27.2%
Property Addressing	\$142,809	\$0	\$0	\$142,809	\$32,082	22.5%
Forestry Services	\$49,872	\$0	\$0	\$49,872	\$4,137	8.3%
Soil & Water Conservation	\$280,717	\$8,272	\$8,272	\$288,989	\$66,706	23.1%

FY 2009-2010 County Expenditures

Department	BOC Adopted	Expenditure Revisions (As of 9.30.09)	Revenue Revisions (As of 9.30.09)	Total Revised	\$ Expended (As of 9.30.09)	% Expended (As of 9.30.09)
Utilities	\$194,379	\$0	\$0	\$194,379	\$43,696	22.5%
Planning	\$574,411	\$0	\$0	\$574,411	\$109,160	19.0%
Code Enforcement	\$292,587	\$0	\$0	\$292,587	\$70,923	24.2%
Soil and Sedimentation	\$152,067	\$0	\$0	\$152,067	\$33,649	22.1%
Cooperative Extension	\$421,830	\$0	\$0	\$421,830	\$84,545	20.0%
HOME Program	\$100,000	\$0	\$0	\$100,000	\$39,800	39.8%
Economic Development	\$467,405	\$0	\$0	\$467,405	\$58,150	12.4%
Public Health	\$3,092,937	\$0	\$0	\$3,092,937	\$555,107	17.9%
Health Programs	\$3,309,839	\$185,119	\$185,119	\$3,494,958	\$715,896	20.5%
Environmental Health	\$1,059,793	\$0	\$0	\$1,059,793	\$220,823	20.8%
Home/Community Care Grant	\$716,598	\$0	\$0	\$716,598	\$128,215	17.9%
DSS - Foster Care	\$498,851	\$0	\$0	\$498,851	\$100,388	20.1%
Mental Health	\$578,624	\$0	\$0	\$578,624	\$10,444	1.8%

FY 2009-2010 County Expenditures

Department	BOC Adopted	Expenditure Revisions (As of 9.30.09)	Revenue Revisions (As of 9.30.09)	Total Revised	\$ Expended (As of 9.30.09)	% Expended (As of 9.30.09)
ROAP (Rural Operating Assistance)	\$249,440	\$0	\$0	\$249,440	\$45,857	18.4%
Social Services	\$12,330,109	\$0	\$0	\$12,330,109	\$2,537,821	20.6%
DSS – Smart Start	\$470,637	\$0	\$0	\$470,637	\$116,018	24.7%
DSS – WF Demo Grant	\$139,900	\$0	\$0	\$139,900	\$0	0.0%
DSS – Federal & State	\$7,884,922	\$0	\$0	\$7,884,922	\$1,982,925	25.1%
DSS – General Assistance	\$57,000	\$0	\$0	\$57,000	\$8,290	14.5%
Juvenile Justice Grant	\$209,672	\$0	\$0	\$209,672	\$19,476	9.3%
Veteran's Services	\$40,186	\$0	\$0	\$40,186	\$5,754	14.3%
Public Library	\$3,277,147	\$74,736	\$74,736	\$3,351,883	\$788,594	23.5%
Recreation	\$249,440	\$0	\$0	\$249,440	\$307,598	20.2%
Transfers/Non-Departmental	\$12,330,109	\$0	\$0	\$12,330,109	\$438,177	22.3%
TOTAL	\$75,300,350	\$837,927	\$837,927	\$76,138,277	\$16,075,265	21.1%

FY 2009-2010 Education Expenditures

	BOC Adopted	Expenditure Revisions (As of 9.30.09)	Revenue Revisions (As of 9.30.09)	Total Revised	\$ Expended (As of 9.30.09)	% Expended (As of 9.30.09)
HC Public School System						
<input type="checkbox"/> Current Expense	\$20,392,939	\$0	\$0	\$20,392,939	\$5,098,235	25.0%
<input type="checkbox"/> Capital Expense	\$449,889	\$0	\$0	\$449,889	\$32,236	7.2%
<input type="checkbox"/> Debt Service	\$9,437,123	\$0	\$0	\$9,437,123	\$2,366,408	25.1%
TOTAL	\$30,279,951	\$0	\$0	\$30,279,951	\$7,496,906	24.8%
Blue Ridge Community College						
<input type="checkbox"/> Operational Expenses	\$2,314,409	\$0	\$0	\$2,314,409	\$578,602	25.0%
<input type="checkbox"/> Capital Expense	\$90,724	\$0	\$0	\$90,724	\$22,681	25.0%
<input type="checkbox"/> Debt Service	\$1,559,889	\$0	\$0	\$1,559,889	\$0	0.0%
TOTAL	\$3,965,022	\$0	\$0	\$3,965,022	\$601,283	15.2%

FY 2009-2010 Total Expenditures

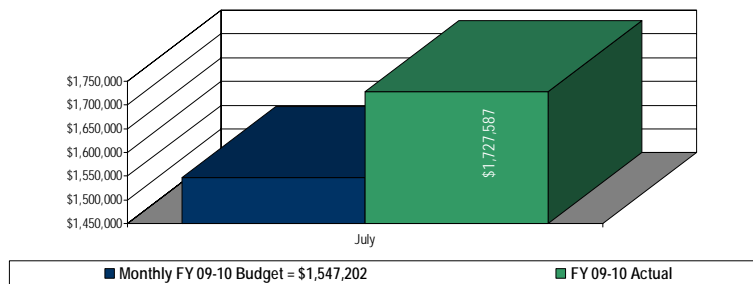
	BOC Adopted	Expenditure Revisions (As of 9.30.09)	Revenue Revisions (As of 9.30.09)	Total Revised	\$ Expended (As of 9.30.09)	% Expended (As of 9.30.09)
GENERAL FUND TOTAL	\$109,545,323	\$837,927	\$837,927	\$110,383,250	\$23,819,917	21.9%

FY 2009-2010 Revenues

Revenue Source	BOC Adopted	Revisions (As of 9.30.09)	Total Revised	\$ Received (As of 9.30.09)	% Received (As of 9.30.09)
Ad Valorem Taxes – Current Yr	\$ 57,832,467	\$ 0	\$ 57,832,467	\$ 10,630,080	18.4%
Ad Valorem Taxes – Prior Yrs	\$ 1,520,000	\$ 0	\$ 1,520,000	\$ 712,019	46.8%
Local Option Sales Taxes	\$ 16,978,971	\$ 0	\$ 16,978,971	\$ 0	0.0%
Other Taxes and Licenses	\$ 976,548	\$ 0	\$ 976,548	\$ 217,986	22.3%
Unrestricted Intergovernmental	\$ 71,162	\$ 0	\$ 71,162	\$ 1,965	2.8%
Restricted Intergovernmental	\$ 19,616,639	\$753,464	\$ 20,370,103	\$ 3,929,910	19.3%
Permits and Fees	\$ 1,165,800	\$ 0	\$ 1,165,800	\$ 356,726	30.6%
Sales and Services	\$ 5,562,376	\$ 0	\$ 5,562,376	\$ 1,260,410	22.7%
Investment Earnings	\$ 800,000	\$ 0	\$ 800,000	\$ 9,874	1.2%
Other Revenues	\$ 2,521,518	\$ 84,463	\$2,605,981	\$167,661	6.4%
Transfers from Other Funds	\$ 1,779,064	\$ 0	\$ 1,779,064	\$ 444,766	25.0%
Total General Fund Revenues	\$ 108,824,545	\$ 837,927	\$ 109,662,472	\$ 17,731,397	16.2%
Fund Balance Appropriated	\$ 720,778	\$ 0	\$720,778	\$ 0	0.0%

FY 2009-2010 Sales Tax Revenues

- Local Option Sales Tax = \$ 16,978,971
- Intergovernmental Reimbursement (Fire Department Agreement) = \$ 1,587,450
- Total Revenue tied to Sales Tax proceeds = \$ 18,566,421
- Year to Date Variance = + \$ 180,385
- * Municipality hold harmless payments resulting from Medicaid Relief paid out of Article 39 Sales Tax Receipts



Register of Deeds

	FY 2009 (As of 9.30.08)	FY 2010 (As of 9.30.09)	Variance	% Variance
Deed Excise Stamp Tax	\$ 291,458	\$ 208,163	(\$ 83,295)	(28.6%)

Inspections

	FY 2009 (As of 9.30.08)	FY 2010 (As of 9.30.09)	Variance	% Variance
Building Inspection Fees	\$ 208,115	\$ 215,812	\$ 7,697	3.70%

ADM & Lottery Revenues

	FY 2010 Budget	FY 2010 Received (As of 10.1.09)	Needed to Make Budget
ADM	\$ 750,000	\$ 0	\$ 750,000
Lottery	\$ 800,000	\$ 785,951	\$ 14,049



QUESTIONS?