

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: December 7, 2009

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

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

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

- 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.
- HOME Program – payments to Housing Assistance Corp. for Homebuyer's Assistance Program to be reimbursed from the City of Asheville

The Emergency 911 Communications Fund YTD deficit of \$77,344 is from the expenditure of funds in October for the scheduled replacement of Computer-aided Dispatch (CAD) servers in the 911 Center due to age. This technology 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 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 due to expenditures for the hauling contract and approved capital outlay equipment purchases running ahead of revenue collections through October.

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

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT
October 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	8,476,994	31,190,852	110,131,954	28.3%
EXPENDITURES				
Governing Body	48,659	126,492	1,216,224	10.4%
Dues/Non-Profit Contributions	83,044	184,471	417,004	44.2%
County Manager	23,501	86,427	366,215	23.6%
Administrative Services	43,237	122,141	427,930	28.5%
Human Resources	30,074	128,150	415,308	30.9%
Elections	42,387	145,583	806,758	18.0%
Finance	63,742	262,650	723,381	36.3%
County Assessor	153,109	485,496	1,731,188	28.0%
Tax Collector	27,096	115,577	340,033	34.0%
Deputy Tax Collector	23,292	73,415	223,588	32.8%
Legal	67,681	196,832	632,791	31.1%
Register of Deeds	122,616	329,405	1,006,516	32.7%
Central Services	98,207	280,155	849,415	33.0%
Garage	41,837	97,616	383,581	25.4%
Court Facilities	12,815	46,754	190,000	24.6%
Information Technology	61,727	189,192	584,746	32.4%
Sheriff	1,210,621	4,499,893	13,342,678	33.7%
Detention Center	433,877	1,358,537	5,126,605	26.5%
Emergency Management	19,568	57,178	210,135	27.2%
Fire Marshal	65,521	184,027	361,040	51.0%
Building Services	105,042	277,816	1,044,029	26.6%
Wellness Clinic	27,262	79,814	351,573	22.7%
Emergency Medical Services	419,982	1,335,408	3,874,838	34.5%
Animal Services	54,780	150,595	540,192	27.9%
Criminal Justice Partnership Program	8,963	22,782	101,745	22.4%
Rescue Squad Contribution	21,573	50,576	106,650	47.4%
Property Addressing	13,377	45,459	142,809	31.8%
Forestry Services	1,238	5,375	49,872	10.8%
Soil & Water Conservation	29,540	96,246	288,989	33.3%
Utilities	21,774	65,470	194,379	33.7%
Planning	56,660	165,820	574,411	28.9%
Code Enforcement Services	29,958	100,882	292,587	34.5%
Soil & Sedimentation Enforcement	16,154	49,803	152,067	32.8%
Cooperative Extension	49,960	134,506	421,830	31.9%
HOME Program	0	39,800	100,000	39.8%
Economic Development	58,150	116,300	467,405	24.9%
Public Health	831,114	2,322,267	7,782,808	29.8%
H&CC Block Grant	87,626	215,841	716,598	30.1%
Spectrum Youth Shelter	51,077	151,465	498,851	30.4%
Mental Health	739	11,182	578,624	1.9%
Rural Transportation Assist Program	12,257	58,114	249,440	23.3%
Social Services	2,050,371	6,679,880	20,882,568	32.0%
Juvenile Justice Programs	38,724	58,201	209,672	27.8%
Veterans Services	5,804	11,558	40,186	28.8%
Public Library	334,039	1,124,981	3,351,883	33.6%
Recreation	119,239	454,947	1,550,129	29.3%
Public Education	1,924,756	7,656,536	23,247,961	32.9%
Debt Service	270,261	2,636,669	10,832,648	24.3%
Non-Departmental	0	0	215,000	0.0%
Interfund Transfers	146,060	584,237	1,917,074	30.5%
Total Expenditures	9,459,091	33,672,521	110,131,954	30.6%
Net Revenues over (under)	(982,097)	(2,481,669)		
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	365,504	921,251	3,095,704	29.8%
Bioterrorism Program	1,841	23,312	54,280	42.9%
AIDS Grant	1,414	4,052	13,155	30.8%
Tuberculosis Program	4,728	14,550	44,342	32.8%
Maternal Health	88,244	243,737	810,598	30.1%
Family Planning	21,061	68,631	369,646	18.6%
Child Health	65,395	195,579	604,646	32.3%
WIC Program	48,875	156,796	493,352	31.8%
B&CC Control Program	6,390	18,711	73,832	25.3%
Risk Reduction	2,723	7,766	31,339	24.8%
IAP Program	8,039	19,945	58,363	34.2%
NC Cardiovascular Health Program	8,333	83,333	150,000	55.6%
Smartstart-Childcare	9,079	26,680	80,212	33.3%
SmartStart-Preventive Dental Care	8,456	25,940	101,988	25.4%
Behavioral Health Program	5,190	10,257	61,176	16.8%
School Health Nurse Program	71,039	165,057	600,382	27.5%
H1N1	4,078	5,122	80,000	6.4%
Environmental Health	<u>110,725</u>	<u>331,548</u>	<u>1,059,793</u>	<u>31.3%</u>
Total Expenditures	831,114	2,322,267	7,782,808	29.8%
<i>SOCIAL SERVICES</i>				
Staff Operations	1,374,075	3,896,352	12,330,109	31.6%
DSS-Smartstart Program	47,349	163,367	470,637	34.7%
Workfirst Demo Grant	0	0	139,900	0.0%
Federal & State Programs	628,699	2,611,623	7,884,922	33.1%
General Assistance	<u>248</u>	<u>8,538</u>	<u>57,000</u>	<u>15.0%</u>
Total Expenditures	2,050,371	6,679,880	20,882,568	32.0%
<i>EDUCATION</i>				
Schools Current Expense	1,699,412	6,797,646	20,392,939	33.3%
Schools Capital Expense	24,916	57,179	449,889	12.7%
Blue Ridge Community College	<u>200,428</u>	<u>801,711</u>	<u>2,405,133</u>	<u>33.3%</u>
Total Expenditures	1,924,756	7,656,536	23,247,961	32.9%
<i>DEBT SERVICE</i>				
County Schools	270,261	2,636,669	9,272,759	28.4%
Blue Ridge Community College	<u>0</u>	<u>0</u>	<u>1,559,889</u>	<u>0.0%</u>
Total Expenditures	270,261	2,636,669	10,832,648	24.3%
<i>INTERFUND TRANSFERS</i>				
Capital Reserve Fund	64,390	257,559	772,677	33.3%
Revaluation Reserve Fund	53,470	213,880	641,641	33.3%
Mud Creek Watershed Fund	1,251	5,003	15,008	33.3%
Public Transit Fund	14,449	57,795	173,384	33.3%
Capital Projects Fund	8,000	32,000	96,000	33.3%
Solid Waste Fund	4,500	18,000	54,000	33.3%
Debt Service Fund	<u>0</u>	<u>0</u>	<u>164,364</u>	<u>0.0%</u>
Total Expenditures	146,060	584,237	1,917,074	30.5%

	<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	257,559	772,677	33.3%
Expenditures:	<u>0</u>	<u>0</u>	772,677	0.0%
Net Revenues over (under) Expenditures	64,390	257,559		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	518,542	1,729,937	6,445,039	26.8%
Expenditures:	<u>215,297</u>	<u>403,349</u>	6,445,039	6.3%
Net Revenues over (under) Expenditures	303,245	1,326,588		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	53,480	213,915	641,641	33.3%
Expenditures:	<u>63,404</u>	<u>195,619</u>	641,641	30.5%
Net Revenues over (under) Expenditures	(9,924)	18,296		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	111,837	417,427	1,203,382	34.7%
Expenditures:	<u>93,703</u>	<u>407,857</u>	1,203,382	33.9%
Net Revenues over (under) Expenditures	18,134	9,570		
<i>CDBG - 2008 SCATTERED SITE HOUSING GRANT FUND (Project to Date)</i>				
Revenues:	10,666	30,616	400,000	7.7%
Expenditures:	<u>10,666</u>	<u>30,616</u>	400,000	7.7%
Net Revenues over (under) Expenditures	0	0		
<i>EMERGENCY 911 COMMUNICATIONS FUND</i>				
Revenues:	46,760	140,470	569,692	24.7%
Expenditures:	<u>158,722</u>	<u>217,814</u>	569,692	38.2%
Net Revenues over (under) Expenditures	(111,962)	(77,344)		
<i>CDBG - THE WARM COMPANY PROJECT GRANT FUND (Project to Date)</i>				
Revenues:	0	0	200,000	0.0%
Expenditures:	<u>4,400</u>	<u>8,400</u>	200,000	4.2%
Net Revenues over (under) Expenditures	(4,400)	(8,400)		
<i>MUD CREEK RESTORATION PROJECT (Project to Date)</i>				
Revenues:	0	43,382	50,000	86.8%
Expenditures:	<u>0</u>	<u>39,322</u>	50,000	78.6%
Net Revenues over (under) Expenditures	0	4,060		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2010</u>
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	21,020	159,399	715,024	22.3%
Expenditures:	<u>7,610</u>	<u>101,984</u>	715,024	14.3%
Net Revenues over (under) Expenditures	13,410	57,415		
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	52,451	114,226	647,734	17.6%
Expenditures:	<u>29,000</u>	<u>96,057</u>	647,734	14.8%
Net Revenues over (under) Expenditures	23,451	18,169		

	<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>0</u>	<u>984,192</u>	1,000,000	98.4%
Net Revenues over (under)	0	(2,995)		
Expenditures				
<i>FORMER HEALTH DEPT. RENOVATION PROJECT (Project to Date)</i>				
Revenues:	8,000	32,000	1,596,000	2.0%
Expenditures:	<u>0</u>	<u>24,469</u>	1,596,000	1.5%
Net Revenues over (under)	8,000	7,531		
Expenditures				
<i>HILLDALE ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	50	15,600,290	15,466,525	100.9%
Expenditures:	<u>142,261</u>	<u>15,374,961</u>	15,466,525	99.4%
Net Revenues over (under)	(142,211)	225,329		
Expenditures				
<i>MILLS RIVER ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	50	14,650,926	14,549,640	100.7%
Expenditures:	<u>87,259</u>	<u>14,458,700</u>	14,549,640	99.4%
Net Revenues over (under)	(87,209)	192,226		
Expenditures				
<i>PUBLIC SCHOOL SYSTEM REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	0	0	4,000,000	0.0%
Expenditures:	<u>140,454</u>	<u>568,479</u>	4,000,000	14.2%
Net Revenues over (under)	(140,454)	(568,479)		
Expenditures				
<i>NORTH HIGH/APPLE VALLEY MIDDLE PROJECT (Project to Date)</i>				
Revenues:	0	0	1,000,000	0.0%
Expenditures:	<u>127,150</u>	<u>326,377</u>	1,000,000	32.6%
Net Revenues over (under)	(127,150)	(326,377)		
Expenditures				
<i>BRCC TECHNOLOGY EDUCATION BUILDING PROJECT (Project to Date)</i>				
Revenues:	0	16,104,143	16,100,000	100.0%
Expenditures:	<u>545</u>	<u>16,059,393</u>	16,100,000	99.7%
Net Revenues over (under)	(545)	44,750		
Expenditures				
<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)	0	0		
Expenditures				

	<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:	348,136	1,276,569	5,084,028	25.1%
Expenditures:	<u>409,897</u>	<u>1,429,102</u>	5,084,028	28.1%
Net Revenues over (under)	(61,761)	(152,533)		
Expenditures				
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	78,920	406,603	1,107,073	36.7%
Expenditures:	<u>166,050</u>	<u>420,418</u>	1,107,073	38.0%
Net Revenues over (under)	(87,130)	(13,815)		
Expenditures				
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	5,614	22,595	39,002	57.9%
Expenditures:	<u>510</u>	<u>8,774</u>	39,002	22.5%
Net Revenues over (under)	5,104	13,821		
Expenditures				

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 10/31/09**

<u>Fund(s)</u>	<u>10/01/09 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>10/31/09 Ending Cash Balance</u>
General	\$31,946,249.96	\$9,400,376.07	(\$9,623,212.89)	\$31,723,413.14
Special Revenue	4,523,405.69	893,843.50	(790,494.69)	4,626,754.50
Capital Projects	(1,346,625.94)	1,177,866.89	(898,213.23)	(1,066,972.28)
Enterprise	9,299,833.55	590,840.11	(713,580.58)	9,177,093.08
Trust & Agency	<u>478,631.41</u>	<u>199,375.43</u>	<u>(189,987.46)</u>	<u>488,019.38</u>
Subtotal	\$44,901,494.67	\$12,262,302.00	(\$12,215,488.85)	44,948,307.82
Bank Escrow Account Balances - Capital Project Funds:				<u>2,923,333.56</u>
Total cash available at 10/31/09				\$47,871,641.38