

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: March 2, 2009

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

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

The fiscal YTD deficit in the Travel & Tourism Fund is due to the current economic situation and less revenues being collected in a month that travel/lodging business is typically slower resulting in less occupancy tax collections.

The fiscal YTD deficit in the CDBG – Scattered Site Housing Fund, the Lewis Creek Restoration Project Fund and the Public Transit Fund are temporary due to the timing of actual expenditures and the subsequent reimbursement of the expenditures from grant funds in succeeding months.

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT
January 31, 2009

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2009</u>
GENERAL FUND				
REVENUES				
Total Revenues	13,342,092	78,997,541	117,573,593	67.2%
EXPENDITURES				
Governing Body	21,234	186,403	349,993	53.3%
Dues/Non-Profit Contributions	5,321	255,946	399,739	64.0%
County Manager	21,909	151,846	343,206	44.2%
Administrative Services	29,870	207,873	379,823	54.7%
Human Resources	29,797	189,382	339,936	55.7%
Elections	24,568	337,216	683,816	49.3%
Finance	46,844	339,833	594,849	57.1%
County Assessor	123,705	807,911	1,554,841	52.0%
Tax Collector	39,548	239,769	456,515	52.5%
Deputy Tax Collector	14,439	106,428	181,513	58.6%
Legal	41,738	291,691	589,688	49.5%
Register of Deeds	85,329	593,115	1,434,921	41.3%
Central Services	164,109	1,212,347	2,232,869	54.3%
Garage	49,170	526,889	1,188,707	44.3%
Court Facilities	19,292	116,451	190,000	61.3%
Information Technology	49,406	528,276	1,050,674	50.3%
Sheriff	896,335	6,826,749	11,431,367	59.7%
Detention Center	309,413	2,148,431	4,229,202	50.8%
Emergency Management	12,220	103,663	206,901	50.1%
Fire Marshal	22,641	147,787	274,709	53.8%
Building Services	67,228	455,689	969,987	47.0%
Emergency Medical Services	273,085	2,151,995	3,790,072	56.8%
Animal Control	30,381	237,677	490,414	48.5%
Criminal Justice Partnership Program	10,956	70,048	98,555	71.1%
Rescue Squad Contribution	0	71,588	95,450	75.0%
Property Addressing	8,705	68,174	135,917	50.2%
Forestry Services	5,143	22,505	49,872	45.1%
Soil & Water Conservation	17,289	126,873	287,078	44.2%
Utilities	14,190	107,800	199,660	54.0%
Planning	38,530	310,007	664,716	46.6%
Code Enforcement Services	20,960	173,484	276,544	62.7%
Soil & Sedimentation Enforcement	12,796	91,556	172,464	53.1%
Cooperative Extension	24,596	203,665	381,803	53.3%
HOME Program	18,900	51,776	172,000	30.1%
Economic Development	158,589	443,157	773,144	57.3%
Public Health	541,350	3,521,469	7,209,217	48.8%
H&CC Block Grant	392,428	392,428	679,940	57.7%
Spectrum Youth Shelter	35,438	245,437	530,906	46.2%
Mental Health	0	215,000	528,612	40.7%
Rural Transportation Assist Program	105,829	95,141	249,440	38.1%
Social Services	2,025,159	13,256,111	24,426,254	54.3%
Juvenile Justice Programs	26,149	109,996	209,672	52.5%
Veterans Services	1,675	12,547	23,463	53.5%
Public Library	209,415	1,610,570	2,842,830	56.7%
Recreation	60,892	593,656	1,215,630	48.8%
Public Education	1,948,475	14,763,612	24,866,394	59.4%
Debt Service	338,877	5,285,677	15,143,005	34.9%
Non-Departmental	0	115,803	401,610	28.8%

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2009</u>
Interfund Transfers	<u>192,961</u>	<u>1,375,730</u>	<u>2,575,675</u>	<u>53.4%</u>
Total Expenditures	8,586,884	61,497,177	117,573,593	52.3%
Net Revenues over (under) Expenditures	4,755,208	17,500,364		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2009</u>
<u>APPROPRIATIONS DETAIL</u>				
<i>PUBLIC HEALTH</i>				
General Health	155,735	1,133,489	2,281,632	49.7%
Bioterrorism Program	4,622	29,850	49,828	59.9%
AIDS Grant	(11,053)	4,862	12,500	38.9%
Tuberculosis Program	1,384	10,128	17,274	58.6%
Maternal Health	55,978	373,305	771,129	48.4%
Family Planning	21,908	136,508	263,226	51.9%
Childhood Obesity Prevention	21,248	49,629	380,000	13.1%
Child Health	54,794	402,706	786,627	51.2%
WIC Program	32,975	245,970	457,191	53.8%
B&CC Control Program	2,400	24,140	35,468	68.1%
Risk Reduction	2,009	14,530	26,468	54.9%
IAP Program	1,503	16,710	25,477	65.6%
NC Cardiovascular Health Program	59,091	104,545	150,000	69.7%
Smartstart-Childcare	5,815	44,332	81,273	54.5%
SmartStart-Preventive Dental Care	5,552	53,306	105,551	50.5%
Healthy Carolinians	636	2,545	5,727	44.4%
Behavioral Health Program	4,470	32,851	83,603	39.3%
School Health Nurse Program	45,442	287,684	619,870	46.4%
Environmental Health	<u>76,841</u>	<u>554,379</u>	<u>1,056,373</u>	<u>52.5%</u>
Total Expenditures	541,350	3,521,469	7,209,217	48.8%
<i>SOCIAL SERVICES</i>				
Staff Operations	992,223	7,100,772	13,232,611	53.7%
DSS-Smartstart Program	47,038	281,017	468,712	60.0%
Workfirst Demo Grant	0	52,550	79,900	65.8%
Federal & State Programs	984,453	5,794,476	10,588,031	54.7%
General Assistance	<u>1,445</u>	<u>27,296</u>	<u>57,000</u>	<u>47.9%</u>
Total Expenditures	2,025,159	13,256,111	24,426,254	54.3%
<i>EDUCATION</i>				
Schools Current Expense	1,683,827	11,786,788	20,205,922	58.3%
Schools Capital Expense	71,781	1,626,752	2,255,339	72.1%
Blue Ridge Community College	<u>192,867</u>	<u>1,350,072</u>	<u>2,405,133</u>	<u>56.1%</u>
Total Expenditures	1,948,475	14,763,612	24,866,394	59.4%
<i>DEBT SERVICE</i>				
County Schools	250,062	3,309,278	9,596,164	34.5%
Blue Ridge Community College	0	350,429	1,668,510	21.0%
Henderson County	<u>88,815</u>	<u>1,625,970</u>	<u>3,878,331</u>	<u>41.9%</u>
Total Expenditures	338,877	5,285,677	15,143,005	34.9%
<i>INTERFUND TRANSFERS</i>				
Revaluation Reserve Fund	54,066	378,464	620,170	61.0%
Public Transit Fund	7,584	53,089	89,009	59.6%
ICE Program Fund	0	25,000	25,000	100.0%
Capital Projects Fund	0	0	170,000	0.0%
Solid Waste Fund	4,500	31,500	54,000	58.3%
Risk Management Fund	126,811	887,677	1,453,132	61.1%
Debt Service Fund	<u>0</u>	<u>0</u>	<u>164,364</u>	<u>0.0%</u>
Total Expenditures	192,961	1,375,730	2,575,675	53.4%

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2009</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>FIRE DISTRICTS FUND</i>				
Revenues:	896,566	5,963,607	6,414,586	93.0%
Expenditures:	<u>1,874,018</u>	<u>2,896,384</u>	6,414,586	45.2%
Net Revenues over (under) Expenditures	(977,452)	3,067,223		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	54,231	379,668	620,170	61.2%
Expenditures:	<u>42,374</u>	<u>328,836</u>	620,170	53.0%
Net Revenues over (under) Expenditures	11,857	50,832		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	47,386	661,292	1,305,853	50.6%
Expenditures:	<u>80,558</u>	<u>710,794</u>	1,305,853	54.4%
Net Revenues over (under) Expenditures	(33,172)	(49,502)		
<i>CDBG - SCATTERED SITE HOUSING FUND (Project to Date)</i>				
Revenues:	0	0	400,000	0.0%
Expenditures:	<u>0</u>	<u>4,350</u>	400,000	1.1%
Net Revenues over (under) Expenditures	0	(4,350)		
<i>EMERGENCY 911 COMMUNICATIONS FUND</i>				
Revenues:	47,946	288,737	411,430	70.2%
Expenditures:	<u>63,576</u>	<u>226,207</u>	411,430	55.0%
Net Revenues over (under) Expenditures	(15,630)	62,530		
<i>CDBG - SHUEY KNOLLS PROJECT FUND (Project to Date)</i>				
Revenues:	106,301	191,949	250,000	76.8%
Expenditures:	<u>2,621</u>	<u>191,949</u>	250,000	76.8%
Net Revenues over (under) Expenditures	103,680	0		
<i>LEWIS CREEK RESTORATION PROJECT (Project to Date)</i>				
Revenues:	131,387	415,152	489,860	84.7%
Expenditures:	<u>11,585</u>	<u>417,956</u>	489,860	85.3%
Net Revenues over (under) Expenditures	119,802	(2,804)		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	11,184	144,685	570,482	25.4%
Expenditures:	<u>70,084</u>	<u>223,317</u>	570,482	39.1%
Net Revenues over (under) Expenditures	(58,900)	(78,632)		

	<u>CURRENT</u>	<u>YEAR TO</u>		<u>%USED</u>
	<u>MONTH</u>	<u>DATE</u>	<u>BUDGET</u>	<u>FY2009</u>

IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND

Revenues:	41,966	118,957	779,691	15.3%
Expenditures:	<u>9,817</u>	<u>42,135</u>	779,691	5.4%
Net Revenues over (under)	32,149	76,822		
Expenditures				

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2009</u>
<u>CAPITAL PROJECT FUNDS</u>				
<i>EDNEYVILLE PARK PROJECT (Project to Date)</i>				
Revenues:	0	500,000	1,000,000	50.0%
Expenditures:	<u>44,558</u>	<u>501,325</u>	1,000,000	50.1%
Net Revenues over (under)	(44,558)	(1,325)		
Expenditures				
<i>TRAVEL & TOURISM BUILDING PROJECT (Project to Date)</i>				
Revenues:	0	398,000	398,000	100.0%
Expenditures:	<u>0</u>	<u>394,310</u>	398,000	99.1%
Net Revenues over (under)	0	3,690		
Expenditures				
<i>SUGARLOAF ROAD ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	1,261	16,957,879	16,500,000	102.8%
Expenditures:	<u>344,835</u>	<u>16,446,670</u>	16,500,000	99.7%
Net Revenues over (under)	(343,574)	511,209		
Expenditures				
<i>HILLANDALE ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	1,226	15,596,925	15,350,525	101.6%
Expenditures:	<u>752,850</u>	<u>8,666,329</u>	15,350,525	56.5%
Net Revenues over (under)	(751,624)	6,930,596		
Expenditures				
<i>MILLS RIVER ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	1,175	14,647,692	14,427,640	101.5%
Expenditures:	<u>14,355</u>	<u>8,501,526</u>	14,427,640	58.9%
Net Revenues over (under)	(13,180)	6,146,166		
Expenditures				
<i>DANA ELEMENTARY SCHOOL PROJECT-PHASE II (Project to Date)</i>				
Revenues:	195	3,753,942	3,653,698	102.7%
Expenditures:	<u>548,528</u>	<u>3,059,386</u>	3,653,698	83.7%
Net Revenues over (under)	(548,333)	694,556		
Expenditures				
<i>BRCC TECHNOLOGY EDUCATION BUILDING PROJECT (Project to Date)</i>				
Revenues:	0	16,104,143	16,100,000	100.0%
Expenditures:	<u>16,624</u>	<u>15,758,009</u>	16,100,000	97.9%
Net Revenues over (under)	(16,624)	346,134		
Expenditures				

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2009</u>
<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	334,511	2,707,920	4,901,232	55.2%
Expenditures:	<u>360,143</u>	<u>2,622,743</u>	4,901,232	53.5%
Net Revenues over (under) Expenditures	(25,632)	85,177		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	132,421	887,872	1,074,090	82.7%
Expenditures:	<u>147,866</u>	<u>583,023</u>	1,074,090	54.3%
Net Revenues over (under) Expenditures	(15,445)	304,849		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	7,492	58,942	36,225	162.7%
Expenditures:	<u>203</u>	<u>13,336</u>	36,225	36.8%
Net Revenues over (under) Expenditures	7,289	45,606		

	<u>CURRENT</u>	<u>YEAR TO</u>		<u>%USED</u>
	<u>MONTH</u>	<u>DATE</u>	<u>BUDGET</u>	<u>FY2009</u>

INTERNAL SERVICE FUND

RISK MANAGEMENT FUND

Revenues:	131,061	786,368	1,504,136	52.3%
Expenditures:	<u>224,948</u>	<u>748,833</u>	1,504,136	49.8%
Net Revenues over (under)	(93,887)	37,535		
Expenditures				

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 1/31/09**

<u>Fund(s)</u>	<u>01/01/09 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>01/31/09 Ending Cash Balance</u>
General	\$48,792,561.16	\$14,008,758.81	(\$8,966,849.32)	\$53,834,470.65
Special Revenue	7,165,447.33	1,106,440.77	(2,153,287.48)	6,118,600.62
Capital Projects	(1,592,608.49)	2,237,811.91	(1,386,434.04)	(741,230.62)
Enterprise	8,579,943.98	600,009.52	(508,013.10)	8,671,940.40
Trust & Agency	543,191.64	184,768.36	(166,744.23)	561,215.77
Risk Management	<u>37,534.82</u>	<u>131,369.72</u>	<u>(50,878.51)</u>	<u>118,026.03</u>
Subtotal	\$63,526,070.44	\$18,269,159.09	(\$13,232,206.68)	68,563,022.85
Bank Escrow Account Balances - Capital Project Funds:				<u>18,057,890.57</u>
Total cash available at 1/31/09				\$86,620,913.42