

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: April 6, 2009

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

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached for the Board's review and approval are the February 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 February 2009 Financial Reports as presented.

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT
February 28, 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	5,202,091	84,199,631	117,790,555	71.5%
EXPENDITURES				
Governing Body	24,084	210,487	349,993	60.1%
Dues/Non-Profit Contributions	19,692	275,637	399,739	69.0%
County Manager	22,970	174,816	343,206	50.9%
Administrative Services	28,117	235,990	379,823	62.1%
Human Resources	27,166	216,548	339,936	63.7%
Elections	28,560	365,776	683,816	53.5%
Finance	39,654	378,332	594,849	63.6%
County Assessor	164,953	968,168	1,554,841	62.3%
Tax Collector	22,464	262,233	456,515	57.4%
Deputy Tax Collector	13,778	120,206	181,513	66.2%
Legal	39,622	331,313	589,688	56.2%
Register of Deeds	88,665	683,435	1,434,921	47.6%
Central Services	147,680	1,360,916	2,232,869	60.9%
Garage	53,239	580,128	1,188,707	48.8%
Court Facilities	18,299	134,750	190,000	70.9%
Information Technology	51,126	583,485	1,050,674	55.5%
Sheriff	759,011	7,644,529	11,465,597	66.7%
Detention Center	283,400	2,431,831	4,229,202	57.5%
Emergency Management	39,771	143,435	206,901	69.3%
Fire Marshal	20,932	168,719	274,709	61.4%
Building Services	55,995	512,314	969,987	52.8%
Emergency Medical Services	288,165	2,440,160	3,790,072	64.4%
Animal Control	38,164	277,621	490,414	56.6%
Criminal Justice Partnership Program	5,857	75,905	98,555	77.0%
Rescue Squad Contribution	0	71,588	95,450	75.0%
Property Addressing	9,478	77,652	135,917	57.1%
Forestry Services	2,821	25,327	49,872	50.8%
Soil & Water Conservation	18,081	144,954	287,078	50.5%
Utilities	14,191	121,990	199,660	61.1%
Planning	44,550	354,558	664,716	53.3%
Code Enforcement Services	19,208	192,692	276,544	69.7%
Soil & Sedimentation Enforcement	13,403	104,958	172,464	60.9%
Cooperative Extension	24,251	227,916	381,803	59.7%
HOME Program	0	51,776	172,000	30.1%
Economic Development	0	443,157	773,144	57.3%
Public Health	521,214	4,046,614	7,196,657	56.2%
H&CC Block Grant	0	392,428	679,940	57.7%
Spectrum Youth Shelter	30,241	275,678	530,906	51.9%
Mental Health	0	215,000	528,612	40.7%
Rural Transportation Assist Program	0	95,141	249,440	38.1%
Social Services	1,937,818	15,191,138	24,621,546	61.7%
Juvenile Justice Programs	9,554	119,550	209,672	57.0%
Veterans Services	1,684	14,230	23,463	60.6%
Public Library	184,352	1,794,922	2,842,830	63.1%
Recreation	68,408	665,153	1,215,630	54.7%
Public Education	2,168,298	16,931,910	24,866,394	68.1%
Debt Service	1,142,516	6,428,193	15,143,005	42.4%
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>1,568,691</u>	<u>2,575,675</u>	<u>60.9%</u>
Total Expenditures	8,684,393	70,247,753	117,790,555	59.6%
Net Revenues over (under) Expenditures	(3,482,302)	13,951,878		

	<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	149,667	1,292,546	2,281,632	56.7%
Bioterrorism Program	2,640	32,490	49,828	65.2%
AIDS Grant	883	5,746	12,500	46.0%
Tuberculosis Program	1,539	11,667	17,080	68.3%
Maternal Health	71,130	444,815	771,129	57.7%
Family Planning	16,367	151,465	263,226	57.5%
Childhood Obesity Prevention	46,134	95,763	380,000	25.2%
Child Health	49,374	450,845	786,627	57.3%
WIC Program	28,949	274,920	457,191	60.1%
B&CC Control Program	3,128	27,268	38,452	70.9%
Risk Reduction	2,184	16,714	26,468	63.1%
IAP Program	5,076	18,591	25,477	73.0%
NC Cardiovascular Health Program	9,091	113,636	150,000	75.8%
Smartstart-Childcare	6,020	50,351	81,273	62.0%
SmartStart-Preventive Dental Care	7,690	60,996	105,551	57.8%
Healthy Carolinians	0	2,545	5,727	44.4%
Behavioral Health Program	4,470	37,321	83,603	44.6%
School Health Nurse Program	46,465	334,149	596,420	56.0%
Environmental Health	<u>70,407</u>	<u>624,786</u>	<u>1,064,473</u>	<u>58.7%</u>
Total Expenditures	521,214	4,046,614	7,196,657	56.2%
<i>SOCIAL SERVICES</i>				
Staff Operations	983,214	8,081,195	13,232,611	61.1%
DSS-Smartstart Program	47,282	328,299	468,712	70.0%
Workfirst Demo Grant	7,390	59,940	139,900	42.8%
Federal & State Programs	895,770	6,690,247	10,723,323	62.4%
General Assistance	<u>4,162</u>	<u>31,457</u>	<u>57,000</u>	<u>55.2%</u>
Total Expenditures	1,937,818	15,191,138	24,621,546	61.7%
<i>EDUCATION</i>				
Schools Current Expense	1,683,827	13,470,615	20,205,922	66.7%
Schools Capital Expense	291,604	1,918,356	2,255,339	85.1%
Blue Ridge Community College	<u>192,867</u>	<u>1,542,939</u>	<u>2,405,133</u>	<u>64.2%</u>
Total Expenditures	2,168,298	16,931,910	24,866,394	68.1%
<i>DEBT SERVICE</i>				
County Schools	1,142,516	4,451,794	9,596,164	46.4%
Blue Ridge Community College	0	350,429	1,668,510	21.0%
Henderson County	<u>0</u>	<u>1,625,970</u>	<u>3,878,331</u>	<u>41.9%</u>
Total Expenditures	1,142,516	6,428,193	15,143,005	42.4%
<i>INTERFUND TRANSFERS</i>				
Revaluation Reserve Fund	54,066	432,530	620,170	69.7%
Public Transit Fund	7,584	60,673	89,009	68.2%
ICE Program Fund	0	25,000	25,000	100.0%
Capital Projects Fund	0	0	170,000	0.0%
Solid Waste Fund	4,500	36,000	54,000	66.7%
Risk Management Fund	126,811	1,014,488	1,453,132	69.8%
Debt Service Fund	<u>0</u>	<u>0</u>	<u>164,364</u>	<u>0.0%</u>
Total Expenditures	192,961	1,568,691	2,575,675	60.9%

	<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:	179,626	6,143,233	6,414,586	95.8%
Expenditures:	<u>484,636</u>	<u>3,381,020</u>	6,414,586	52.7%
Net Revenues over (under) Expenditures	(305,010)	2,762,213		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	54,105	433,773	620,170	69.9%
Expenditures:	<u>42,800</u>	<u>371,637</u>	620,170	59.9%
Net Revenues over (under) Expenditures	11,305	62,136		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	50,919	712,210	1,305,853	54.5%
Expenditures:	<u>60,457</u>	<u>771,251</u>	1,305,853	59.1%
Net Revenues over (under) Expenditures	(9,538)	(59,041)		
<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:	46,887	335,624	411,430	81.6%
Expenditures:	<u>29,234</u>	<u>255,441</u>	411,430	62.1%
Net Revenues over (under) Expenditures	17,653	80,183		
<i>CDBG - SHUEY KNOLLS PROJECT FUND (Project to Date)</i>				
Revenues:	0	191,949	250,000	76.8%
Expenditures:	<u>0</u>	<u>191,949</u>	250,000	76.8%
Net Revenues over (under) Expenditures	0	0		
<i>LEWIS CREEK RESTORATION PROJECT (Project to Date)</i>				
Revenues:	0	415,152	489,860	84.7%
Expenditures:	<u>46,607</u>	<u>464,563</u>	489,860	94.8%
Net Revenues over (under) Expenditures	(46,607)	(49,411)		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	10,361	155,046	570,482	27.2%
Expenditures:	<u>0</u>	<u>223,317</u>	570,482	39.1%
Net Revenues over (under) Expenditures	10,361	(68,271)		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2009</u>
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	4,877	123,834	779,691	15.9%
Expenditures:	<u>12,738</u>	<u>54,872</u>	779,691	7.0%
Net Revenues over (under) Expenditures	(7,861)	68,962		

	<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>1,600</u>	<u>502,925</u>	1,000,000	50.3%
Net Revenues over (under) Expenditures	(1,600)	(2,925)		
<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) Expenditures	0	3,690		
<i>SUGARLOAF ROAD ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	947	16,958,826	16,500,000	102.8%
Expenditures:	<u>1,000</u>	<u>16,447,670</u>	16,500,000	99.7%
Net Revenues over (under) Expenditures	(53)	511,156		
<i>HILLANDALE ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	1,087	15,598,012	15,350,525	101.6%
Expenditures:	<u>1,016,676</u>	<u>9,683,005</u>	15,350,525	63.1%
Net Revenues over (under) Expenditures	(1,015,589)	5,915,007		
<i>MILLS RIVER ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	1,042	14,648,734	14,427,640	101.5%
Expenditures:	<u>1,407,183</u>	<u>9,908,709</u>	14,427,640	68.7%
Net Revenues over (under) Expenditures	(1,406,141)	4,740,025		
<i>DANA ELEMENTARY SCHOOL PROJECT-PHASE II (Project to Date)</i>				
Revenues:	169	3,754,111	3,653,698	102.7%
Expenditures:	<u>216,920</u>	<u>3,276,306</u>	3,653,698	89.7%
Net Revenues over (under) Expenditures	(216,751)	477,805		
<i>BRCC TECHNOLOGY EDUCATION BUILDING PROJECT (Project to Date)</i>				
Revenues:	0	16,104,143	16,100,000	100.0%
Expenditures:	<u>11,754</u>	<u>15,769,763</u>	16,100,000	97.9%
Net Revenues over (under) Expenditures	(11,754)	334,380		

	<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:	348,042	3,055,962	4,901,232	62.4%
Expenditures:	<u>309,582</u>	<u>2,935,667</u>	4,901,232	59.9%
Net Revenues over (under) Expenditures	38,460	120,295		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	73,996	961,868	1,074,090	89.6%
Expenditures:	<u>162,408</u>	<u>745,431</u>	1,074,090	69.4%
Net Revenues over (under) Expenditures	(88,412)	216,437		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	5,874	64,815	36,225	178.9%
Expenditures:	<u>4,657</u>	<u>17,993</u>	36,225	49.7%
Net Revenues over (under) Expenditures	1,217	46,822		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2009</u>
<u>INTERNAL SERVICE FUND</u>				
<i>RISK MANAGEMENT FUND</i>				
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) Expenditures	(93,887)	37,535		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 2/28/09**

<u>Fund(s)</u>	<u>02/01/09 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>02/28/09 Ending Cash Balance</u>
General	\$53,834,470.65	\$4,738,681.97	(\$8,101,114.89)	\$50,472,037.73
Special Revenue	6,118,600.62	586,007.26	(678,090.26)	6,026,517.62
Capital Projects	(741,230.62)	3,165,538.01	(2,671,244.47)	(246,937.08)
Enterprise	8,671,940.40	555,422.13	(561,541.14)	8,665,821.39
Trust & Agency	561,215.77	148,054.49	(158,626.48)	550,643.78
Risk Management	<u>118,026.03</u>	<u>132,173.52</u>	<u>(44,172.29)</u>	<u>206,027.26</u>
Subtotal	\$68,563,022.85	\$9,325,877.38	(\$12,214,789.53)	65,674,110.70
Bank Escrow Account Balances - Capital Project Funds:				<u>14,897,316.95</u>
Total cash available at 2/28/09				\$80,571,427.65