

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** May 4, 2009

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

**ATTACHMENTS:** Yes

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

Attached for the Board's review and approval are the March 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 months that travel/lodging business is typically slower resulting in less occupancy tax collections. The Travel & Tourism Fund budget includes \$173,957 in appropriated fund balance for the current fiscal year.

The fiscal YTD deficit in the CDBG – Shuey Knolls 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.

The fiscal YTD deficit in the Edneyville Park Project Fund is being covered by \$500,000 in State Parks and Recreation Trust Fund (PARTF) grant funds. An application has been submitted to pull down the full amount of these project funds under contract with the State.

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

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

#### **Suggested Motion:**

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

HENDERSON COUNTY FINANCIAL REPORT  
**March 31, 2009**

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2009</u>
<b>GENERAL FUND</b>				
<b>REVENUES</b>				
<b>Total Revenues</b>	<b>6,757,461</b>	<b>90,957,092</b>	<b>118,343,026</b>	<b>76.9%</b>
<b>EXPENDITURES</b>				
Governing Body	34,031	244,518	349,993	69.9%
Dues/Non-Profit Contributions	71,563	347,200	399,739	86.9%
County Manager	27,102	201,918	343,206	58.8%
Administrative Services	28,665	264,655	379,823	69.7%
Human Resources	25,506	242,054	339,936	71.2%
Elections	25,595	391,371	683,816	57.2%
Finance	45,314	423,646	594,849	71.2%
County Assessor	75,256	1,043,425	1,554,841	67.1%
Tax Collector	38,941	301,173	456,515	66.0%
Deputy Tax Collector	13,099	133,305	181,513	73.4%
Legal	39,989	371,302	589,688	63.0%
Register of Deeds	47,917	731,352	1,434,921	51.0%
Central Services	155,422	1,512,701	2,232,869	67.7%
Garage	42,521	622,649	1,188,707	52.4%
Court Facilities	18,681	160,990	190,000	84.7%
Information Technology	90,103	710,137	1,050,674	67.6%
Sheriff	985,019	8,510,654	11,545,139	73.7%
Detention Center	248,184	2,680,016	4,287,202	62.5%
Emergency Management	76,789	220,224	518,364	42.5%
Fire Marshal	14,709	183,428	274,709	66.8%
Building Services	56,519	568,833	969,987	58.6%
Emergency Medical Services	248,170	2,688,330	3,790,072	70.9%
Animal Services	36,189	317,729	490,414	64.8%
Criminal Justice Partnership Program	7,076	82,981	98,555	84.2%
Rescue Squad Contribution	23,863	95,450	95,450	100.0%
Property Addressing	9,017	86,670	135,917	63.8%
Forestry Services	3,778	29,105	49,872	58.4%
Soil & Water Conservation	27,524	172,478	382,078	45.1%
Utilities	14,191	136,181	199,660	68.2%
Planning	44,639	399,197	664,716	60.1%
Code Enforcement Services	20,367	213,059	276,544	77.0%
Soil & Sedimentation Enforcement	11,874	116,832	172,464	67.7%
Cooperative Extension	27,209	255,125	381,803	66.8%
HOME Program	0	51,776	172,000	30.1%
Economic Development	177,786	620,943	773,144	80.3%
Public Health	535,715	4,597,403	7,196,657	63.9%
H&CC Block Grant	89,534	481,962	679,940	70.9%
Spectrum Youth Shelter	30,816	306,494	530,906	57.7%
Mental Health	106,250	321,250	528,612	60.8%
Rural Transportation Assist Program	67,315	162,457	249,440	65.1%
Social Services	1,936,545	17,130,925	24,624,338	69.6%
Juvenile Justice Programs	33,807	153,357	209,672	73.1%
Veterans Services	1,781	16,011	23,463	68.2%
Public Library	193,747	1,988,669	2,848,504	69.8%
Recreation	80,457	740,996	1,215,630	61.0%
Public Education	1,897,629	18,829,538	24,866,394	75.7%
Debt Service	1,592,619	8,020,811	15,143,005	53.0%
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>1,761,652</u>	<u>2,575,675</u>	<u>68.4%</u>
<b>Total Expenditures</b>	<b>9,571,784</b>	<b>79,758,735</b>	<b>118,343,026</b>	<b>67.4%</b>
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(2,814,323)</b>	<b>11,198,357</b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2009</u>
<b><u>APPROPRIATIONS DETAIL</u></b>				
<b><i>PUBLIC HEALTH</i></b>				
General Health	197,340	1,501,471	2,281,632	65.8%
Bioterrorism Program	2,862	35,352	49,828	70.9%
AIDS Grant	152	5,897	12,500	47.2%
Tuberculosis Program	1,511	13,178	17,080	77.2%
Maternal Health	45,960	490,775	771,129	63.6%
Family Planning	20,306	173,644	263,226	66.0%
Childhood Obesity Prevention	38,676	134,439	380,000	35.4%
Child Health	53,061	504,515	786,627	64.1%
WIC Program	30,393	306,320	457,191	67.0%
B&CC Control Program	2,900	30,168	38,452	78.5%
Risk Reduction	1,943	18,657	26,468	70.5%
IAP Program	1,428	20,019	25,477	78.6%
NC Cardiovascular Health Program	9,091	122,727	150,000	81.8%
Smartstart-Childcare	6,166	56,518	81,273	69.5%
SmartStart-Preventive Dental Care	7,421	68,417	105,551	64.8%
Healthy Carolinians	1,591	4,136	5,727	72.2%
Behavioral Health Program	1,678	38,999	83,603	46.6%
School Health Nurse Program	47,476	381,625	596,420	64.0%
Environmental Health	<u>65,760</u>	<u>690,546</u>	<u>1,064,473</u>	<u>64.9%</u>
<b>Total Expenditures</b>	<b>535,715</b>	<b>4,597,403</b>	<b>7,196,657</b>	<b>63.9%</b>
<b><i>SOCIAL SERVICES</i></b>				
Staff Operations	964,578	9,049,016	13,235,403	68.4%
DSS-Smartstart Program	47,944	376,243	468,712	80.3%
Workfirst Demo Grant	8,297	68,237	139,900	48.8%
Federal & State Programs	912,906	7,603,152	10,723,323	70.9%
General Assistance	<u>2,820</u>	<u>34,277</u>	<u>57,000</u>	<u>60.1%</u>
<b>Total Expenditures</b>	<b>1,936,545</b>	<b>17,130,925</b>	<b>24,624,338</b>	<b>69.6%</b>
<b><i>EDUCATION</i></b>				
Schools Current Expense	1,683,827	15,154,441	20,205,922	75.0%
Schools Capital Expense	20,935	1,939,290	2,255,339	86.0%
Blue Ridge Community College	<u>192,867</u>	<u>1,735,807</u>	<u>2,405,133</u>	<u>72.2%</u>
<b>Total Expenditures</b>	<b>1,897,629</b>	<b>18,829,538</b>	<b>24,866,394</b>	<b>75.7%</b>
<b><i>DEBT SERVICE</i></b>				
County Schools	1,494,683	5,946,476	9,596,164	62.0%
Blue Ridge Community College	0	350,429	1,668,510	21.0%
Henderson County	<u>97,936</u>	<u>1,723,906</u>	<u>3,878,331</u>	<u>44.4%</u>
<b>Total Expenditures</b>	<b>1,592,619</b>	<b>8,020,811</b>	<b>15,143,005</b>	<b>53.0%</b>
<b><i>INTERFUND TRANSFERS</i></b>				
Revaluation Reserve Fund	54,066	486,596	620,170	78.5%
Public Transit Fund	7,584	68,257	89,009	76.7%
ICE Program Fund	0	25,000	25,000	100.0%
Capital Projects Fund	0	0	170,000	0.0%
Solid Waste Fund	4,500	40,500	54,000	75.0%
Risk Management Fund	126,811	1,141,299	1,453,132	78.5%
Debt Service Fund	<u>0</u>	<u>0</u>	<u>164,364</u>	<u>0.0%</u>
<b>Total Expenditures</b>	<b>192,961</b>	<b>1,761,652</b>	<b>2,575,675</b>	<b>68.4%</b>

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2009</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>				
<i><b>FIRE DISTRICTS FUND</b></i>				
Revenues:	177,336	6,320,569	6,414,586	98.5%
Expenditures:	<u>148,651</u>	<u>3,529,671</u>	6,414,586	55.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>28,685</b>	<b>2,790,898</b>		
<i><b>REVALUATION RESERVE FUND</b></i>				
Revenues:	54,106	487,879	620,170	78.7%
Expenditures:	<u>41,044</u>	<u>412,681</u>	620,170	66.5%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>13,062</b>	<b>75,198</b>		
<i><b>TRAVEL &amp; TOURISM FUND</b></i>				
Revenues:	69,951	782,262	1,305,853	59.9%
Expenditures:	<u>93,300</u>	<u>864,550</u>	1,305,853	66.2%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(23,349)</b>	<b>(82,288)</b>		
<i><b>CDBG - SCATTERED SITE HOUSING FUND (Project to Date)</b></i>				
Revenues:	12,350	12,350	400,000	3.1%
Expenditures:	<u>8,000</u>	<u>12,350</u>	400,000	3.1%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>4,350</b>	<b>0</b>		
<i><b>EMERGENCY 911 COMMUNICATIONS FUND</b></i>				
Revenues:	46,860	382,483	411,430	93.0%
Expenditures:	<u>23,934</u>	<u>279,374</u>	411,430	67.9%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>22,926</b>	<b>103,109</b>		
<i><b>CDBG - SHUEY KNOLLS PROJECT FUND (Project to Date)</b></i>				
Revenues:	0	191,949	250,000	76.8%
Expenditures:	<u>30,090</u>	<u>222,039</u>	250,000	88.8%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(30,090)</b>	<b>(30,090)</b>		
<i><b>LEWIS CREEK RESTORATION PROJECT (Project to Date)</b></i>				
Revenues:	55,187	470,339	489,860	96.0%
Expenditures:	<u>5,587</u>	<u>470,150</u>	489,860	96.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>49,600</b>	<b>189</b>		
<i><b>PUBLIC TRANSIT FUND</b></i>				
Revenues:	82,127	237,173	570,482	41.6%
Expenditures:	<u>71,410</u>	<u>294,727</u>	570,482	51.7%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>10,717</b>	<b>(57,554)</b>		

	<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:	65,316	189,150	779,691	24.3%
Expenditures:	<u>63,122</u>	<u>117,995</u>	779,691	15.1%
<b>Net Revenues over (under)</b>	<b>2,194</b>	<b>71,155</b>		
<b>Expenditures</b>				

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2009</u>
<b><u>CAPITAL PROJECT FUNDS</u></b>				
<i>EDNEYVILLE PARK PROJECT (Project to Date)</i>				
Revenues:	0	500,000	1,000,000	50.0%
Expenditures:	<u>68,535</u>	<u>571,460</u>	1,000,000	57.1%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(68,535)</b>	<b>(71,460)</b>		
<i>TRAVEL &amp; TOURISM BUILDING PROJECT (Project to Date)</i>				
Revenues:	41,666	439,666	442,111	99.4%
Expenditures:	<u>45,356</u>	<u>439,666</u>	442,111	99.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(3,690)</b>	<b>0</b>		
<i>HILLANDALE ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	731	15,598,743	15,350,525	101.6%
Expenditures:	<u>1,757,569</u>	<u>11,440,574</u>	15,350,525	74.5%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(1,756,838)</b>	<b>4,158,169</b>		
<i>MILLS RIVER ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	700	14,649,434	14,427,640	101.5%
Expenditures:	<u>1,448,982</u>	<u>11,357,691</u>	14,427,640	78.7%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(1,448,282)</b>	<b>3,291,743</b>		
<i>DANA ELEMENTARY SCHOOL PROJECT-PHASE II (Project to Date)</i>				
Revenues:	113	3,754,224	3,653,698	102.8%
Expenditures:	<u>130,455</u>	<u>3,406,761</u>	3,653,698	93.2%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(130,342)</b>	<b>347,463</b>		
<i>BRCC TECHNOLOGY EDUCATION BUILDING PROJECT (Project to Date)</i>				
Revenues:	0	16,104,143	16,100,000	100.0%
Expenditures:	<u>6,140</u>	<u>15,775,903</u>	16,100,000	98.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(6,140)</b>	<b>328,240</b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2009</u>
<b><u>ENTERPRISE FUNDS</u></b>				
<b><i>SOLID WASTE LANDFILL FUND</i></b>				
Revenues:	342,111	3,398,073	4,901,232	69.3%
Expenditures:	<u>302,241</u>	<u>3,228,616</u>	4,901,232	65.9%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>39,870</b>	<b>169,457</b>		
<b><i>CANE CREEK W&amp;S DISTRICT FUND</i></b>				
Revenues:	115,912	1,077,780	1,074,090	100.3%
Expenditures:	<u>85,776</u>	<u>840,028</u>	1,074,090	78.2%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>30,136</b>	<b>237,752</b>		
<b><i>JUSTICE ACADEMY SEWER FUND</i></b>				
Revenues:	5,814	70,629	36,225	195.0%
Expenditures:	<u>3,641</u>	<u>21,634</u>	36,225	59.7%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>2,173</b>	<b>48,995</b>		



	<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	1,179,552	1,504,136	78.4%
Expenditures:	<u>322,987</u>	<u>1,165,450</u>	1,504,136	77.5%
<b>Net Revenues over (under)</b>	<b>(191,926)</b>	<b>14,102</b>		
<b>Expenditures</b>				

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 3/31/09**

<u>Fund(s)</u>	<u>03/01/09 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>03/31/09 Ending Cash Balance</u>
General	\$50,472,037.73	\$5,914,488.19	(\$8,592,127.65)	\$47,794,398.27
Special Revenue	6,026,517.62	488,086.34	(303,183.43)	6,211,420.53
Capital Projects	(246,937.08)	809,040.37	(1,842,348.20)	(1,280,244.91)
Enterprise	8,665,821.39	515,763.48	(414,512.67)	8,767,072.20
Trust & Agency	550,643.78	174,677.48	(166,593.67)	558,727.59
Risk Management	<u>206,027.26</u>	<u>136,436.32</u>	<u>(318,298.67)</u>	<u>24,164.91</u>
Subtotal	\$65,674,110.70	\$8,038,492.18	(\$11,637,064.29)	62,075,538.59
Bank Escrow Account Balances - Capital Project Funds:				<u>13,602,973.01</u>
<b>Total cash available at 3/31/09</b>				<b>\$75,678,511.60</b>