

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: June 1, 2009

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

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT
April 30, 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	5,904,864	96,861,956	118,411,727	81.8%
EXPENDITURES				
Governing Body	39,781	284,299	349,993	81.2%
Dues/Non-Profit Contributions	13,937	361,137	399,739	90.3%
County Manager	15,950	217,868	343,206	63.5%
Administrative Services	28,869	293,524	379,823	77.3%
Human Resources	20,756	262,810	339,936	77.3%
Elections	20,995	412,366	683,816	60.3%
Finance	46,830	470,476	594,849	79.1%
County Assessor	120,009	1,163,433	1,554,841	74.8%
Tax Collector	54,372	355,545	456,515	77.9%
Deputy Tax Collector	14,974	148,279	181,513	81.7%
Legal	40,616	411,918	589,688	69.9%
Register of Deeds	56,766	786,463	1,434,921	54.8%
Central Services	149,578	1,661,254	2,209,869	75.2%
Garage	56,305	678,954	1,188,707	57.1%
Court Facilities	15,883	180,058	190,000	94.8%
Information Technology	99,802	805,070	1,058,006	76.1%
Sheriff	835,026	9,302,854	11,593,288	80.2%
Detention Center	291,211	3,025,444	4,287,202	70.6%
Emergency Management	96,717	330,757	518,364	63.8%
Fire Marshal	27,735	211,163	274,709	76.9%
Building Services	50,784	618,987	969,987	63.8%
Emergency Medical Services	254,621	2,942,951	3,790,072	77.6%
Animal Services	36,703	348,447	490,414	71.1%
Criminal Justice Partnership Program	3,865	86,845	98,555	88.1%
Rescue Squad Contribution	0	95,450	95,450	100.0%
Property Addressing	8,887	95,556	135,917	70.3%
Forestry Services	3,856	32,961	49,872	66.1%
Soil & Water Conservation	110,671	283,150	382,078	74.1%
Utilities	14,191	150,371	199,660	75.3%
Planning	53,944	453,141	664,716	68.2%
Code Enforcement Services	20,130	233,190	276,544	84.3%
Soil & Sedimentation Enforcement	12,718	129,550	172,464	75.1%
Cooperative Extension	25,212	280,337	381,803	73.4%
HOME Program	0	51,776	172,000	30.1%
Economic Development	26,000	646,943	773,144	83.7%
Public Health	663,851	5,235,948	7,209,877	72.6%
H&CC Block Grant	106,757	588,719	679,940	86.6%
Spectrum Youth Shelter	33,390	341,032	530,906	64.2%
Mental Health	6,250	327,500	528,612	62.0%
Rural Transportation Assist Program	0	162,457	249,440	65.1%
Social Services	1,811,492	18,987,223	24,651,961	77.0%
Juvenile Justice Programs	8,000	161,357	209,672	77.0%
Veterans Services	1,894	17,905	23,463	76.3%
Public Library	201,837	2,238,407	2,848,504	78.6%
Recreation	153,920	896,918	1,238,630	72.4%
Public Education	2,013,996	20,843,534	24,866,394	83.8%
Debt Service	1,717,531	9,738,343	15,143,005	64.3%
Non-Departmental	0	115,803	401,610	28.8%
Interfund Transfers	<u>474,701</u>	<u>2,236,354</u>	<u>2,548,052</u>	<u>87.8%</u>
Total Expenditures	9,861,313	89,704,827	118,411,727	75.8%
Net Revenues over (under)	(3,956,449)	7,157,129		
Expenditures				

	<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	191,245	1,662,702	2,284,699	72.8%
Bioterrorism Program	2,817	38,670	49,828	77.6%
AIDS Grant	479	6,376	12,500	51.0%
Tuberculosis Program	1,631	14,808	17,080	86.7%
Maternal Health	50,637	542,107	771,129	70.3%
Family Planning	17,628	195,659	268,693	72.8%
Childhood Obesity Prevention	165,859	300,297	380,000	79.0%
Child Health	48,135	553,294	786,627	70.3%
WIC Program	30,963	336,275	457,191	73.6%
B&CC Control Program	4,075	34,243	38,452	89.1%
Risk Reduction	1,743	20,400	26,468	77.1%
IAP Program	1,736	21,755	25,477	85.4%
NC Cardiovascular Health Program	9,091	131,818	150,000	87.9%
Smartstart-Childcare	8,936	65,453	85,273	76.8%
SmartStart-Preventive Dental Care	6,969	75,385	106,237	71.0%
Healthy Carolinians	1,591	5,727	5,727	100.0%
Behaviorial Health Program	5,200	44,199	83,603	52.9%
School Health Nurse Program	46,738	428,363	596,420	71.8%
Environmental Health	<u>68,378</u>	<u>758,417</u>	<u>1,064,473</u>	<u>71.2%</u>
Total Expenditures	663,851	5,235,948	7,209,877	72.6%
<i>SOCIAL SERVICES</i>				
Staff Operations	978,373	10,072,194	13,263,026	75.9%
DSS-Smartstart Program	44,547	420,790	468,712	89.8%
Workfirst Demo Grant	5,913	74,150	139,900	53.0%
Federal & State Programs	780,521	8,383,674	10,723,323	78.2%
General Assistance	<u>2,138</u>	<u>36,415</u>	<u>57,000</u>	<u>63.9%</u>
Total Expenditures	1,811,492	18,987,223	24,651,961	77.0%
<i>EDUCATION</i>				
Schools Current Expense	1,683,827	16,838,268	20,205,922	83.3%
Schools Capital Expense	137,302	2,076,592	2,255,339	92.1%
Blue Ridge Community College	<u>192,867</u>	<u>1,928,674</u>	<u>2,405,133</u>	<u>80.2%</u>
Total Expenditures	2,013,996	20,843,534	24,866,394	83.8%
<i>DEBT SERVICE</i>				
County Schools	738,135	6,684,611	9,596,164	69.7%
Blue Ridge Community College	0	350,429	1,668,510	21.0%
Henderson County	<u>979,396</u>	<u>2,703,303</u>	<u>3,878,331</u>	<u>69.7%</u>
Total Expenditures	1,717,531	9,738,343	15,143,005	64.3%
<i>INTERFUND TRANSFERS</i>				
Revaluation Reserve Fund	54,066	540,663	620,170	87.2%
Public Transit Fund	7,584	75,841	89,009	85.2%
ICE Program Fund	-25,000	0	25,000	0.0%
Capital Projects Fund	142,377	142,377	142,377	100.0%
Solid Waste Fund	4,500	45,000	54,000	83.3%
Risk Management Fund	126,811	1,268,110	1,453,132	87.3%
Debt Service Fund	<u>164,363</u>	<u>164,363</u>	<u>164,364</u>	<u>100.0%</u>
Total Expenditures	474,701	2,236,354	2,548,052	87.8%

	<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:	105,138	6,425,707	6,414,586	100.2%
Expenditures:	<u>662,722</u>	<u>4,192,393</u>	6,414,586	65.4%
Net Revenues over (under) Expenditures	(557,584)	2,233,314		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	54,373	542,252	620,170	87.4%
Expenditures:	<u>41,669</u>	<u>454,350</u>	620,170	73.3%
Net Revenues over (under) Expenditures	12,704	87,902		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	77,472	859,734	1,305,853	65.8%
Expenditures:	<u>124,649</u>	<u>982,890</u>	1,305,853	75.3%
Net Revenues over (under) Expenditures	(47,177)	(123,156)		
<i>CDBG - SCATTERED SITE HOUSING FUND (Project to Date)</i>				
Revenues:	0	12,350	400,000	3.1%
Expenditures:	<u>0</u>	<u>12,350</u>	400,000	3.1%
Net Revenues over (under) Expenditures	0	0		
<i>EMERGENCY 911 COMMUNICATIONS FUND</i>				
Revenues:	48,078	430,561	411,430	104.6%
Expenditures:	<u>9,374</u>	<u>289,567</u>	411,430	70.4%
Net Revenues over (under) Expenditures	38,704	140,994		
<i>CDBG - SHUEY KNOLLS PROJECT FUND (Project to Date)</i>				
Revenues:	0	191,949	250,000	76.8%
Expenditures:	<u>20,039</u>	<u>242,078</u>	250,000	96.8%
Net Revenues over (under) Expenditures	(20,039)	(50,129)		
<i>LEWIS CREEK RESTORATION PROJECT (Project to Date)</i>				
Revenues:	0	470,339	489,860	96.0%
Expenditures:	<u>6,037</u>	<u>476,187</u>	489,860	97.2%
Net Revenues over (under) Expenditures	(6,037)	(5,848)		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	11,173	248,346	570,482	43.5%
Expenditures:	<u>0</u>	<u>294,727</u>	570,482	51.7%
Net Revenues over (under) Expenditures	11,173	(46,381)		

	<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:	20,191	209,340	779,691	26.8%
Expenditures:	<u>15,623</u>	<u>133,618</u>	779,691	17.1%
Net Revenues over (under) Expenditures	4,568	75,722		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT</u> <u>TO 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:	284,239	784,239	1,000,000	78.4%
Expenditures:	<u>116,550</u>	<u>688,009</u>	1,000,000	68.8%
Net Revenues over (under) Expenditures	167,689	96,230		
<i>HILLDALE ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	534	15,599,277	15,350,525	101.6%
Expenditures:	<u>19,329</u>	<u>11,459,903</u>	15,350,525	74.7%
Net Revenues over (under) Expenditures	(18,795)	4,139,374		
<i>MILLS RIVER ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	512	14,649,946	14,427,640	101.5%
Expenditures:	<u>17,012</u>	<u>11,374,703</u>	14,427,640	78.8%
Net Revenues over (under) Expenditures	(16,500)	3,275,243		
<i>DANA ELEMENTARY SCHOOL PROJECT-PHASE II (Project to Date)</i>				
Revenues:	71	3,754,295	3,653,698	102.8%
Expenditures:	<u>0</u>	<u>3,406,761</u>	3,653,698	93.2%
Net Revenues over (under) Expenditures	71	347,534		
<i>BRCC TECHNOLOGY EDUCATION BUILDING PROJECT (Project to Date)</i>				
Revenues:	0	16,104,143	16,100,000	100.0%
Expenditures:	<u>1,915</u>	<u>15,777,818</u>	16,100,000	98.0%
Net Revenues over (under) Expenditures	(1,915)	326,325		

	<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:	415,863	3,813,936	4,901,232	77.8%
Expenditures:	<u>436,999</u>	<u>3,669,828</u>	4,901,232	74.9%
Net Revenues over (under) Expenditures	(21,136)	144,108		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	95,400	1,173,181	1,074,090	109.2%
Expenditures:	<u>170,133</u>	<u>1,010,161</u>	1,074,090	94.0%
Net Revenues over (under) Expenditures	(74,733)	163,020		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	7,560	78,189	36,225	215.8%
Expenditures:	<u>3,679</u>	<u>25,313</u>	36,225	69.9%
Net Revenues over (under) Expenditures	3,881	52,876		

	<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	1,310,613	1,504,136	87.1%
Expenditures:	<u>51,144</u>	<u>1,216,594</u>	1,504,136	80.9%
Net Revenues over (under) Expenditures	79,917	94,019		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 4/30/09**

<u>Fund(s)</u>	<u>04/01/09 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>04/30/09 Ending Cash Balance</u>
General	\$47,794,398.27	\$5,058,763.01	(\$9,533,015.76)	\$43,320,145.52
Special Revenue	6,211,420.53	341,616.45	(1,388,275.83)	5,164,761.15
Capital Projects	(1,280,244.91)	3,694,613.86	(2,088,557.36)	325,811.59
Enterprise	8,767,072.20	619,580.75	(681,504.34)	8,705,148.61
Trust & Agency	558,727.59	215,885.30	(190,636.84)	583,976.05
Risk Management	<u>24,164.91</u>	<u>131,416.34</u>	<u>(61,562.57)</u>	<u>94,018.68</u>
Subtotal	\$62,075,538.59	\$10,061,875.71	(\$13,943,552.70)	58,193,861.60
Bank Escrow Account Balances - Capital Project Funds:				<u>10,836,857.60</u>
Total cash available at 4/30/09				\$69,030,719.20