

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: July 6, 2009
SUBJECT: Financial Report – May 2009
Cash Balance Report – May 2009
ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

The fiscal YTD deficit in the Travel & Tourism Fund is from less occupancy tax and advertising revenues being collected due to the current slowdown in the economy as well as additional costs incurred on the completion of their building capital project. The Travel & Tourism Fund includes appropriated fund balance to balance the budget for the current fiscal year.

The fiscal YTD deficit in 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 May 2009 Financial Reports as presented.

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT
May 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	5,300,993	102,162,949	118,541,189	86.2%
EXPENDITURES				
Governing Body	30,699	314,998	349,993	90.0%
Dues/Non-Profit Contributions	6,813	367,950	399,739	92.0%
County Manager	23,888	241,756	343,206	70.4%
Administrative Services	46,438	339,962	379,823	89.5%
Human Resources	34,967	297,777	339,936	87.6%
Elections	33,740	446,107	683,816	65.2%
Finance	70,360	540,837	594,849	90.9%
County Assessor	156,289	1,319,722	1,554,841	84.9%
Tax Collector	35,319	390,864	456,515	85.6%
Deputy Tax Collector	20,417	168,696	181,513	92.9%
Legal	59,741	471,659	589,688	80.0%
Register of Deeds	79,350	865,813	1,434,921	60.3%
Central Services	200,211	1,860,539	2,209,869	84.2%
Garage	66,939	745,893	1,188,707	62.7%
Court Facilities	13,742	186,240	190,000	98.0%
Information Technology	90,284	889,227	1,058,006	84.0%
Sheriff	1,113,535	10,360,604	11,608,237	89.3%
Detention Center	420,533	3,444,409	4,287,202	80.3%
Emergency Management	20,674	349,050	518,364	67.3%
Fire Marshal	15,991	227,154	274,709	82.7%
Building Services	73,084	692,071	969,987	71.3%
Emergency Medical Services	405,972	3,348,923	3,790,072	88.4%
Animal Services	44,106	393,229	490,414	80.2%
Criminal Justice Partnership Program	5,545	92,391	98,555	93.7%
Rescue Squad Contribution	0	95,450	95,450	100.0%
Property Addressing	13,113	108,669	135,917	80.0%
Forestry Services	3,653	36,614	49,872	73.4%
Soil & Water Conservation	33,235	316,385	382,078	82.8%
Utilities	22,585	172,956	199,660	86.6%
Planning	73,086	526,227	664,716	79.2%
Code Enforcement Services	28,051	261,241	276,544	94.5%
Soil & Sedimentation Enforcement	19,159	148,709	172,464	86.2%
Cooperative Extension	26,530	306,867	381,803	80.4%
HOME Program	0	51,776	172,000	30.1%
Economic Development	0	646,943	773,144	83.7%
Public Health	734,261	5,966,459	7,209,009	82.8%
H&CC Block Grant	0	588,719	679,940	86.6%
Spectrum Youth Shelter	46,624	387,655	530,906	73.0%
Mental Health	46,250	373,750	528,612	70.7%
Rural Transportation Assist Program	0	162,457	249,440	65.1%
Social Services	2,172,131	21,119,311	24,767,342	85.3%
Juvenile Justice Programs	7,901	169,258	209,672	80.7%
Veterans Services	2,515	20,420	23,463	87.0%
Public Library	274,532	2,508,111	2,848,504	88.1%
Recreation	106,485	1,004,033	1,238,630	81.1%
Public Education	1,906,899	22,750,434	24,866,394	91.5%
Debt Service	2,493,981	12,232,324	15,012,230	81.5%
Non-Departmental	0	115,803	401,610	28.8%
Interfund Transfers	<u>323,736</u>	<u>2,560,090</u>	<u>2,678,827</u>	<u>95.6%</u>
Total Expenditures	11,403,364	100,986,532	118,541,189	85.2%
Net Revenues over (under)	(6,102,371)	1,176,417		
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	201,309	1,858,694	2,284,329	81.4%
Bioterrorism Program	6,404	45,074	49,828	90.5%
AIDS Grant	1,310	7,686	12,500	61.5%
Tuberculosis Program	1,954	16,763	19,080	87.9%
Maternal Health	77,353	618,856	771,129	80.3%
Family Planning	31,312	229,640	268,693	85.5%
Childhood Obesity Prevention	79,703	380,000	380,000	100.0%
Child Health	76,484	629,279	786,627	80.0%
WIC Program	45,775	382,050	457,191	83.6%
B&CC Control Program	1,536	35,779	38,452	93.0%
Risk Reduction	3,814	24,214	26,468	91.5%
IAP Program	2,432	24,187	25,477	94.9%
NC Cardiovascular Health Program	9,091	140,909	150,000	93.9%
Smartstart-Childcare	10,533	75,986	84,139	90.3%
SmartStart-Preventive Dental Care	9,328	84,713	104,873	80.8%
Healthy Carolinians	0	5,727	5,727	100.0%
Behavioral Health Program	6,705	50,904	83,603	60.9%
School Health Nurse Program	73,541	501,904	596,420	84.2%
Environmental Health	<u>95,677</u>	<u>854,094</u>	<u>1,064,473</u>	<u>80.2%</u>
Total Expenditures	734,261	5,966,459	7,209,009	82.8%
<i>SOCIAL SERVICES</i>				
Staff Operations	1,404,282	11,436,433	13,263,026	86.2%
DSS-Smartstart Program	47,922	468,712	468,712	100.0%
Workfirst Demo Grant	56,457	130,607	139,900	93.4%
Federal & State Programs	659,997	9,043,671	10,838,704	83.4%
General Assistance	<u>3,473</u>	<u>39,888</u>	<u>57,000</u>	<u>70.0%</u>
Total Expenditures	2,172,131	21,119,311	24,767,342	85.3%
<i>EDUCATION</i>				
Schools Current Expense	1,683,827	18,522,095	20,205,922	91.7%
Schools Capital Expense	30,205	2,106,797	2,255,339	93.4%
Blue Ridge Community College	<u>192,867</u>	<u>2,121,542</u>	<u>2,405,133</u>	<u>88.2%</u>
Total Expenditures	1,906,899	22,750,434	24,866,394	91.5%
<i>DEBT SERVICE</i>				
County Schools	971,160	7,655,771	9,596,164	79.8%
Blue Ridge Community College	997,408	1,347,837	1,668,510	80.8%
Henderson County	<u>525,413</u>	<u>3,228,716</u>	<u>3,747,556</u>	<u>86.2%</u>
Total Expenditures	2,493,981	12,232,324	15,012,230	81.5%
<i>INTERFUND TRANSFERS</i>				
Revaluation Reserve Fund	54,066	594,729	620,170	95.9%
Public Transit Fund	7,584	83,425	89,009	93.7%
ICE Program Fund	0	0	25,000	0.0%
Capital Projects Fund	0	142,377	142,377	100.0%
Solid Waste Fund	4,500	49,500	54,000	91.7%
Risk Management Fund	126,811	1,394,921	1,453,132	96.0%
Debt Service Fund	<u>130,775</u>	<u>295,138</u>	<u>295,139</u>	<u>100.0%</u>
Total Expenditures	323,736	2,560,090	2,678,827	95.6%

	<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:	93,398	6,519,105	6,414,586	101.6%
Expenditures:	<u>331,512</u>	<u>4,523,905</u>	6,414,586	70.5%
Net Revenues over (under) Expenditures	(238,114)	1,995,200		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	54,594	596,845	620,170	96.2%
Expenditures:	<u>65,064</u>	<u>519,414</u>	620,170	83.8%
Net Revenues over (under) Expenditures	(10,470)	77,431		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	85,509	946,843	1,305,853	72.5%
Expenditures:	<u>211,458</u>	<u>1,200,757</u>	1,305,853	92.0%
Net Revenues over (under) Expenditures	(125,949)	(253,914)		
<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:	48,974	479,535	411,430	116.6%
Expenditures:	<u>41,968</u>	<u>337,307</u>	411,430	82.0%
Net Revenues over (under) Expenditures	7,006	142,228		
<i>CDBG - SHUEY KNOLLS PROJECT FUND (Project to Date)</i>				
Revenues:	50,129	242,078	250,000	96.8%
Expenditures:	<u>0</u>	<u>242,078</u>	250,000	96.8%
Net Revenues over (under) Expenditures	50,129	0		
<i>LEWIS CREEK RESTORATION PROJECT (Project to Date)</i>				
Revenues:	0	470,339	489,860	96.0%
Expenditures:	<u>4,963</u>	<u>481,150</u>	489,860	98.2%
Net Revenues over (under) Expenditures	(4,963)	(10,811)		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	10,671	259,017	570,482	45.4%
Expenditures:	<u>0</u>	<u>294,727</u>	570,482	51.7%
Net Revenues over (under) Expenditures	10,671	(35,710)		

	<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:	50,862	260,202	779,691	33.4%
Expenditures:	<u>33,041</u>	<u>166,658</u>	779,691	21.4%
Net Revenues over (under) Expenditures	17,821	93,544		

	<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:	123,484	907,723	1,000,000	90.8%
Expenditures:	<u>103,419</u>	<u>791,428</u>	1,000,000	79.1%
Net Revenues over (under) Expenditures	20,065	116,295		
<i>HILLANDALE ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	332	15,599,609	15,350,525	101.6%
Expenditures:	<u>1,032,055</u>	<u>12,491,958</u>	15,350,525	81.4%
Net Revenues over (under) Expenditures	(1,031,723)	3,107,651		
<i>MILLS RIVER ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	318	14,650,264	14,427,640	101.5%
Expenditures:	<u>818,808</u>	<u>12,193,511</u>	14,427,640	84.5%
Net Revenues over (under) Expenditures	(818,490)	2,456,753		
<i>DANA ELEMENTARY SCHOOL PROJECT-PHASE II (Project to Date)</i>				
Revenues:	42	3,754,337	3,653,698	102.8%
Expenditures:	<u>1,525</u>	<u>3,408,286</u>	3,653,698	93.3%
Net Revenues over (under) Expenditures	(1,483)	346,051		
<i>BRCC TECHNOLOGY EDUCATION BUILDING PROJECT (Project to Date)</i>				
Revenues:	0	16,104,143	16,100,000	100.0%
Expenditures:	<u>0</u>	<u>15,777,818</u>	16,100,000	98.0%
Net Revenues over (under) Expenditures	0	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:	388,521	4,202,457	4,901,232	85.7%
Expenditures:	<u>322,400</u>	<u>4,001,222</u>	4,901,232	81.6%
Net Revenues over (under) Expenditures	66,121	201,235		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	133,688	1,306,869	1,074,090	121.7%
Expenditures:	<u>151,954</u>	<u>923,765</u>	1,074,090	86.0%
Net Revenues over (under) Expenditures	(18,266)	383,104		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	8,604	86,793	36,225	239.6%
Expenditures:	<u>2,107</u>	<u>27,420</u>	36,225	75.7%
Net Revenues over (under) Expenditures	6,497	59,373		

	<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)	79,917	94,019		
Expenditures				

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 5/31/09**

<u>Fund(s)</u>	<u>05/01/09 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>05/31/09 Ending Cash Balance</u>
General	\$43,320,145.52	\$4,552,813.94	(\$10,313,440.24)	\$37,559,519.22
Special Revenue	5,164,761.15	400,508.20	(685,437.10)	4,879,832.25
Capital Projects	325,811.59	299,086.81	(1,960,241.75)	(1,335,343.35)
Enterprise	8,705,148.61	588,866.03	(620,532.98)	8,673,481.66
Trust & Agency	583,976.05	169,387.69	(144,918.42)	608,445.32
Risk Management	<u>94,018.68</u>	<u>131,598.92</u>	<u>(61,341.47)</u>	<u>164,276.13</u>
Subtotal	\$58,193,861.60	\$6,142,261.59	(\$13,785,911.96)	50,550,211.23
Bank Escrow Account Balances - Capital Project Funds:				<u>10,780,672.14</u>
Total cash available at 5/31/09				\$61,330,883.37