

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: February 2, 2009

SUBJECT: Financial Report – December 2008
Cash Balance Report – December 2008

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached for the Board's review and approval are the December 2008 County Financial Report and Cash Balance Report.

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

The fiscal YTD deficit in the CDBG – Scattered Site Housing Fund, 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 December 2008 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the December 2008 County Financial Report and Cash Balance Report as presented.

HENDERSON COUNTY FINANCIAL REPORT
December 31, 2008

	<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	15,600,243	65,655,449	117,532,979	55.9%
EXPENDITURES				
Governing Body	20,874	165,169	349,993	47.2%
Dues/Non-Profit Contributions	67,045	250,625	399,739	62.7%
County Manager	20,812	129,936	343,206	37.9%
Administrative Services	27,204	178,002	379,823	46.9%
Human Resources	28,418	159,586	339,936	46.9%
Elections	33,413	313,783	683,816	45.9%
Finance	47,115	291,834	594,849	49.1%
County Assessor	133,190	684,206	1,531,216	44.7%
Tax Collector	28,712	200,221	456,515	43.9%
Deputy Tax Collector	13,267	91,989	181,513	50.7%
Legal	42,552	249,952	589,688	42.4%
Register of Deeds	56,489	507,786	1,434,921	35.4%
Central Services	165,091	1,046,790	2,232,869	46.9%
Garage	56,672	477,719	1,188,707	40.2%
Court Facilities	19,171	97,160	190,000	51.1%
Information Technology	72,361	478,869	1,050,674	45.6%
Sheriff	1,127,417	5,811,498	11,273,175	51.6%
Detention Center	300,740	1,839,018	4,229,202	43.5%
Emergency Management	12,115	91,443	206,901	44.2%
Fire Marshal	23,379	125,145	274,709	45.6%
Building Services	56,255	388,461	969,987	40.0%
Emergency Medical Services	281,246	1,878,910	3,790,072	49.6%
Animal Control	39,354	206,701	489,992	42.2%
Criminal Justice Partnership Program	15,747	59,092	98,555	60.0%
Rescue Squad Contribution	23,863	71,588	95,450	75.0%
Property Addressing	8,576	59,468	135,917	43.8%
Forestry Services	3,137	17,362	49,872	34.8%
Soil & Water Conservation	15,799	109,584	287,078	38.2%
Utilities	14,191	93,609	199,660	46.9%
Planning	50,940	271,477	664,716	40.8%
Code Enforcement Services	22,862	152,524	276,544	55.2%
Soil & Sedimentation Enforcement	13,219	78,759	172,464	45.7%
Cooperative Extension	27,565	179,069	381,803	46.9%
HOME Program	0	32,876	172,000	19.1%
Economic Development	105,568	284,568	773,144	36.8%
Public Health	499,541	2,988,711	7,209,217	41.5%
H&CC Block Grant	0	0	679,940	0.0%
Spectrum Youth Shelter	35,825	209,998	530,906	39.6%
Mental Health	215,000	215,000	528,612	40.7%
Rural Transportation Assist Program	0	-10,687	249,440	-4.3%
Social Services	1,916,869	11,228,161	24,426,254	46.0%
Juvenile Justice Programs	12,287	83,848	209,672	40.0%
Veterans Services	1,765	10,872	23,463	46.3%
Public Library	235,698	1,401,155	2,842,830	49.3%
Recreation	76,522	530,368	1,215,630	43.6%
Public Education	1,943,379	12,815,135	24,866,394	51.5%
Debt Service	430,069	4,946,800	15,236,005	32.5%
Non-Departmental	0	115,803	426,610	27.1%

	CURRENT <u>MONTH</u>	YEAR TO <u>DATE</u>	<u>BUDGET</u>	<u>%USED FY2009</u>
Interfund Transfers	<u>192,961</u>	<u>1,182,767</u>	<u>2,599,300</u>	<u>45.5%</u>
Total Expenditures	8,534,275	52,792,710	117,532,979	44.9%
Net Revenues over (under) Expenditures	7,065,968	12,862,739		

	<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	164,584	973,516	2,281,632	42.7%
Bioterrorism Program	2,853	27,137	49,828	54.5%
AIDS Grant	3,533	15,916	12,500	127.3%
Tuberculosis Program	1,270	8,745	17,274	50.6%
Maternal Health	47,505	317,374	771,129	41.2%
Family Planning	18,486	116,991	263,226	44.4%
Childhood Obesity Prevention	13,399	30,978	380,000	8.2%
Child Health	54,184	348,000	786,627	44.2%
WIC Program	32,001	212,996	457,191	46.6%
B&CC Control Program	4,987	21,740	35,468	61.3%
Risk Reduction	1,943	12,521	26,468	47.3%
IAP Program	1,508	15,207	25,477	59.7%
NC Cardiovascular Health Program	9,091	45,455	150,000	30.3%
Smartstart-Childcare	5,909	38,516	81,273	47.4%
SmartStart-Preventive Dental Care	8,808	47,754	105,551	45.2%
Healthy Carolinians	1,909	1,909	5,727	33.3%
Behavioral Health Program	4,470	28,381	83,603	33.9%
School Health Nurse Program	50,435	242,243	619,870	39.1%
Environmental Health	<u>72,666</u>	<u>483,332</u>	<u>1,056,373</u>	<u>45.8%</u>
Total Expenditures	499,541	2,988,711	7,209,217	41.5%
<i>SOCIAL SERVICES</i>				
Staff Operations	1,032,006	6,105,757	13,232,611	46.1%
DSS-Smartstart Program	40,840	233,979	468,712	49.9%
Workfirst Demo Grant	4,664	52,550	79,900	65.8%
Federal & State Programs	836,835	4,810,024	10,588,031	45.4%
General Assistance	<u>2,524</u>	<u>25,851</u>	<u>57,000</u>	<u>45.4%</u>
Total Expenditures	1,916,869	11,228,161	24,426,254	46.0%
<i>EDUCATION</i>				
Schools Current Expense	1,683,827	10,102,961	20,205,922	50.0%
Schools Capital Expense	66,685	1,554,970	2,255,339	68.9%
Blue Ridge Community College	<u>192,867</u>	<u>1,157,204</u>	<u>2,405,133</u>	<u>48.1%</u>
Total Expenditures	1,943,379	12,815,135	24,866,394	51.5%
<i>DEBT SERVICE</i>				
County Schools	53,087	3,059,215	9,596,164	31.9%
Blue Ridge Community College	10,422	350,429	1,668,510	21.0%
Henderson County	<u>366,560</u>	<u>1,537,156</u>	<u>3,971,331</u>	<u>38.7%</u>
Total Expenditures	430,069	4,946,800	15,236,005	32.5%
<i>INTERFUND TRANSFERS</i>				
Revaluation Reserve Fund	54,066	324,397	643,795	50.4%
Public Transit Fund	7,584	45,504	89,009	51.1%
ICE Program Fund	0	25,000	25,000	100.0%
Capital Projects Fund	0	0	170,000	0.0%
Solid Waste Fund	4,500	27,000	54,000	50.0%
Risk Management Fund	126,811	760,866	1,453,132	52.4%
Debt Service Fund	<u>0</u>	<u>0</u>	<u>164,364</u>	<u>0.0%</u>
Total Expenditures	192,961	1,182,767	2,599,300	45.5%

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2009</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>FIRE DISTRICTS FUND</i>				
Revenues:	1,863,573	5,067,041	6,414,586	79.0%
Expenditures:	<u>512,082</u>	<u>1,022,366</u>	6,414,586	15.9%
Net Revenues over (under) Expenditures	1,351,491	4,044,675		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	54,077	325,437	643,795	50.5%
Expenditures:	<u>42,303</u>	<u>286,463</u>	643,795	44.5%
Net Revenues over (under) Expenditures	11,774	38,974		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	49,091	613,906	1,305,853	47.0%
Expenditures:	<u>91,835</u>	<u>630,236</u>	1,305,853	48.3%
Net Revenues over (under) Expenditures	(42,744)	(16,330)		
<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:	94,590	240,791	411,430	58.5%
Expenditures:	<u>65,390</u>	<u>162,631</u>	411,430	39.5%
Net Revenues over (under) Expenditures	29,200	78,160		
<i>CDBG - SHUEY KNOLLS PROJECT FUND (Project to Date)</i>				
Revenues:	0	85,648	250,000	34.3%
Expenditures:	<u>86,155</u>	<u>175,636</u>	250,000	70.3%
Net Revenues over (under) Expenditures	(86,155)	(89,988)		
<i>LEWIS CREEK RESTORATION PROJECT (Project to Date)</i>				
Revenues:	20,385	283,765	489,860	57.9%
Expenditures:	<u>28,377</u>	<u>406,371</u>	489,860	83.0%
Net Revenues over (under) Expenditures	(7,992)	(122,606)		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	132,055	133,501	570,482	23.4%
Expenditures:	<u>41,374</u>	<u>153,233</u>	570,482	26.9%
Net Revenues over (under) Expenditures	90,681	(19,732)		

	<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:	51,991	76,991	779,691	9.9%
Expenditures:	<u>10,153</u>	<u>32,318</u>	779,691	4.1%
Net Revenues over (under)	41,838	44,673		
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>84,150</u>	<u>456,767</u>	1,000,000	45.7%
Net Revenues over (under)	(84,150)	43,233		
Expenditures				
<i>TRAVEL & TOURISM BUILDING PROJECT (Project to Date)</i>				
Revenues:	0	398,000	398,000	100.0%
Expenditures:	<u>84,896</u>	<u>394,310</u>	398,000	99.1%
Net Revenues over (under)	(84,896)	3,690		
Expenditures				
<i>SUGARLOAF ROAD ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	2,161	16,956,618	16,500,000	102.8%
Expenditures:	<u>344,835</u>	<u>16,446,670</u>	16,500,000	99.7%
Net Revenues over (under)	(342,674)	509,948		
Expenditures				
<i>MILLS RIVER ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	1,240	14,646,517	14,427,640	101.5%
Expenditures:	<u>1,012,823</u>	<u>8,487,171</u>	14,427,640	58.8%
Net Revenues over (under)	(1,011,583)	6,159,346		
Expenditures				
<i>HILLANDALE ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	1,293	15,595,699	15,350,525	101.6%
Expenditures:	<u>895,588</u>	<u>7,913,479</u>	15,350,525	51.6%
Net Revenues over (under)	(894,295)	7,682,220		
Expenditures				
<i>DANA ELEMENTARY SCHOOL PROJECT-PHASE II (Project to Date)</i>				
Revenues:	768	3,753,747	3,653,698	102.7%
Expenditures:	<u>319,317</u>	<u>2,510,858</u>	3,653,698	68.7%
Net Revenues over (under)	(318,549)	1,242,889		
Expenditures				
<i>BRCC TECHNOLOGY EDUCATION BUILDING PROJECT (Project to Date)</i>				
Revenues:	0	16,104,143	16,100,000	100.0%
Expenditures:	<u>18,883</u>	<u>15,741,385</u>	16,100,000	97.8%
Net Revenues over (under)	(18,883)	362,758		
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:	379,605	2,373,408	4,901,232	48.4%
Expenditures:	<u>880,347</u>	<u>2,258,573</u>	4,901,232	46.1%
Net Revenues over (under)	(500,742)	114,835		
Expenditures				
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	76,776	755,451	1,074,090	70.3%
Expenditures:	<u>112,769</u>	<u>420,744</u>	1,074,090	39.2%
Net Revenues over (under)	(35,993)	334,707		
Expenditures				
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	5,688	51,450	36,225	142.0%
Expenditures:	<u>3,011</u>	<u>13,133</u>	36,225	36.3%
Net Revenues over (under)	2,677	38,317		
Expenditures				

	<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)	(93,887)	37,535		
Expenditures				

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 12/31/08**

<u>Fund(s)</u>	<u>12/01/08 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>12/31/08 Ending Cash Balance</u>
General	\$35,436,829.34	\$23,879,394.35	(\$10,523,662.53)	\$48,792,561.16
Special Revenue	5,754,929.77	2,287,225.87	(876,708.31)	7,165,447.33
Capital Projects	(1,879,788.82)	2,734,061.79	(2,446,881.46)	(1,592,608.49)
Enterprise	9,023,431.45	622,386.01	(1,065,873.48)	8,579,943.98
Trust & Agency	476,473.94	211,318.28	(144,600.58)	543,191.64
Risk Management	<u>131,421.61</u>	<u>131,061.32</u>	<u>(224,948.11)</u>	<u>37,534.82</u>
Subtotal	\$48,943,297.29	\$29,865,447.62	(\$15,282,674.47)	63,526,070.44
Bank Escrow Account Balances - Capital Project Funds:				<u>20,137,139.00</u>
Total cash available at 12/31/08				\$83,663,209.44