

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: November 7, 2005

SUBJECT: Financial Report – September 2005
Cash Balance Report – September 2005

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Information only, consent approval requested.

Non-departmental expenses are for Property/Liability and Workman's Compensation insurance coverage that will be allocated out to each department during the fiscal year.

The YTD deficit in the Emergency 911 Communications Fund is due to FY2006 approved appropriations for the purchase of Emergency Medical Dispatch software, necessary replacement of the 911 Center's dated Un-interruptible Power Supply-Battery Backup System and a GIS software application update that links GIS data with the Computer Aided Dispatch (CAD) system in the 911 Center.

The YTD deficit in the Mills River Watershed Protection Project, the Mud Creek Watershed Restoration Fund and the Mills River Sewer Capital Project are all temporary due to timing differences in the expenditure of funds and the subsequent requisition of Federal and State grant funds to reimburse these expenditures.

HENDERSON COUNTY FINANCIAL REPORT
September 30, 2005

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>% USED</u> <u>FY06</u>
GENERAL FUND				
REVENUES				
Total Revenues	9,355,555	16,626,642	91,766,188	18.1%
EXPENDITURES				
Governing Body	18,712	65,477	304,686	21.5%
Dues/Non-Profit Contributions	113,717	145,214	317,308	45.8%
County Manager	40,884	126,427	453,204	27.9%
Human Resources	14,908	52,642	753,689	7.0%
Elections	39,439	87,157	516,934	16.9%
Finance	53,524	123,454	420,528	29.4%
County Assessor	52,653	163,576	747,523	21.9%
Tax Collector	28,419	97,353	440,300	22.1%
Deputy Tax Collector	11,066	38,541	172,180	22.4%
Legal	38,515	111,516	569,006	19.6%
Register of Deeds	124,254	282,133	1,076,301	26.2%
Central Services	116,807	488,818	1,997,248	24.5%
Garage	50,682	208,394	587,505	35.5%
Court Facilities	20,498	53,262	165,000	32.3%
Information Technology	108,334	476,795	1,485,205	32.1%
Sheriff	571,458	3,054,743	8,881,975	34.4%
Jail	244,256	827,933	3,499,495	23.7%
Emergency Management	12,162	53,429	239,509	22.3%
Fire Marshal	14,676	96,496	263,454	36.6%
Inspections	49,409	216,802	880,720	24.6%
Risk Management	6,798	23,791	95,000	25.0%
Emergency Medical Services	210,501	710,751	2,782,780	25.5%
Animal Control	24,331	111,865	527,746	21.2%
Criminal Justice Partnership Program	11,742	21,718	85,230	25.5%
Rescue Squad Contribution	21,435	42,870	85,740	50.0%
Property Addressing	7,105	24,369	118,898	20.5%
Forestry Services	329	2,134	50,378	4.2%
Soil & Water Conservation	30,526	64,801	221,076	29.3%
Utilities	12,409	43,211	173,268	24.9%
Planning	31,302	146,499	638,188	23.0%
Development Services	20,054	92,918	233,741	39.8%
Cooperative Extension	10,501	61,998	363,441	17.1%
Land Records	27,396	89,717	315,376	28.4%
HOME Program	0	0	200,000	0.0%
Economic Development Contrib.	250	375	728,218	0.1%
Public Health	362,019	1,314,916	5,305,068	24.8%
H&CC Block Grant	45,446	72,633	624,956	11.6%
Spectrum Youth Shelter	40,527	136,643	615,192	22.2%
Mental Health	0	0	528,342	0.0%
Rural Transportation Assist Program	13,810	35,688	145,567	24.5%
Social Services	1,527,088	4,857,785	20,000,040	24.3%
Juvenile Justice Programs	33,938	47,245	208,354	22.7%
Veterans Services	1,220	4,189	22,054	19.0%
Public Library	184,457	691,890	2,653,748	26.1%
Recreation	79,315	289,817	1,013,610	28.6%
Education	2,016,121	4,753,791	20,385,695	23.3%
Debt Service	459,929	1,119,478	9,089,651	12.3%
Non-Departmental	411,666	794,073	22,000	0.0%
Interfund Transfers	<u>49,725</u>	<u>149,174</u>	<u>761,061</u>	<u>19.6%</u>
Total Expenditures	7,364,313	22,474,501	91,766,188	24.5%
Net Revenues over (under) Expenditures	1,991,242	(5,847,859)		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY06</u>
<u>APPROPRIATIONS DETAIL</u>				
<i>PUBLIC HEALTH</i>				
General Health	135,170	504,372	1,747,525	28.9%
Bioterrorism Program	3,596	33,211	65,881	50.4%
AIDS Grant	0	0	16,062	0.0%
Tuberculosis Program	802	2,653	15,983	16.6%
Maternal Health	48,824	164,671	702,513	23.4%
Family Planning	8,774	33,967	206,248	16.5%
Child Health	54,556	178,914	872,523	20.5%
WIC Program	25,860	84,576	366,679	23.1%
WIC-Satellite Clinics	0	0	17,446	0.0%
B&CC Control Program	3,940	12,732	27,170	46.9%
Risk Reduction	3,393	12,012	46,707	25.7%
IAP Program	3,226	11,195	21,080	53.1%
NC Cardiovascular Health Program	0	13,196	100,000	13.2%
Smartstart-Childcare	5,524	18,583	88,102	21.1%
SmartStart-Preventive Dental Care	6,033	20,095	98,673	20.4%
Health Nutrition Services-BRHC	3,566	12,883	10,896	118.2%
Prenatal Smoking Cessation Program	590	2,351	13,809	17.0%
Environmental Health	<u>58,165</u>	<u>209,505</u>	<u>887,771</u>	<u>23.6%</u>
Total Expenditures	362,019	1,314,916	5,305,068	24.8%
<i>SOCIAL SERVICES</i>				
Staff Operations	646,976	2,171,530	9,279,259	23.4%
DSS-Smartstart Program	22,663	95,479	434,704	22.0%
DSS-NC FAST	4,103	7,186	50,167	14.3%
Federal & State Programs	847,868	2,572,231	10,196,385	25.2%
General Assistance	<u>5,478</u>	<u>11,359</u>	<u>39,525</u>	<u>28.7%</u>
Total Expenditures	1,527,088	4,857,785	20,000,040	24.3%
<i>EDUCATION</i>				
Schools Current Expense	1,612,195	3,773,605	16,859,052	22.4%
Schools Capital Expense	243,372	498,525	1,400,000	35.6%
Schools Maintenance	0	0	200,000	0.0%
Blue Ridge Community College	<u>160,554</u>	<u>481,661</u>	<u>1,926,643</u>	<u>25.0%</u>
Total Expenditures	2,016,121	4,753,791	20,385,695	23.3%
<i>DEBT SERVICE</i>				
County Schools	459,525	1,041,746	6,263,423	16.6%
Blue Ridge Community College	0	0	393,178	0.0%
Henderson County	<u>404</u>	<u>77,732</u>	<u>2,433,050</u>	<u>3.2%</u>
Total Expenditures	459,929	1,119,478	9,089,651	12.3%
<i>INTERFUND TRANSFERS</i>				
Revaluation Reserve Fund	49,725	149,174	596,698	25.0%
Debt Service Fund	<u>0</u>	<u>0</u>	<u>164,363</u>	<u>0.0%</u>
Total Expenditures	49,725	149,174	761,061	19.6%

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY06</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>FIRE DISTRICTS FUND</i>				
Revenues:	563,257	668,372	4,943,927	13.5%
Expenditures:	<u>0</u>	<u>136,000</u>	4,943,927	2.8%
Net Revenues over (under) Expenditures	563,257	532,372		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	49,828	149,333	596,698	25.0%
Expenditures:	<u>43,839</u>	<u>117,474</u>	596,698	19.7%
Net Revenues over (under) Expenditures	5,989	31,859		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	67,986	244,662	781,739	31.3%
Expenditures:	<u>47,947</u>	<u>172,194</u>	781,739	22.0%
Net Revenues over (under) Expenditures	20,039	72,468		
<i>EMERGENCY 911 COMMUNICATIONS FUND</i>				
Revenues:	46,247	93,676	628,785	14.9%
Expenditures:	<u>66,294</u>	<u>289,333</u>	628,785	46.0%
Net Revenues over (under) Expenditures	(20,047)	(195,657)		
<i>CDBG-2005 SCATTERED SITE HOUSING (Project to Date)</i>				
Revenues:	0	0	400,000	0.0%
Expenditures:	<u>0</u>	<u>0</u>	400,000	0.0%
Net Revenues over (under) Expenditures	0	0		
<i>CDBG-PARKSIDE COMMONS (Project to Date)</i>				
Revenues:	0	112,500	112,500	100.0%
Expenditures:	<u>0</u>	<u>112,500</u>	112,500	100.0%
Net Revenues over (under) Expenditures	0	0		
<i>CDBG-HOWARD GAP WATERLINE (Project to Date)</i>				
Revenues:	0	346,221	399,083	86.8%
Expenditures:	<u>0</u>	<u>346,221</u>	399,803	86.6%
Net Revenues over (under) Expenditures	0	0		
<i>MILLS RIVER WATERSHED PROTECTION PROJECT (Project to Date)</i>				
Revenues:	17,500	253,860	538,000	47.2%
Expenditures:	<u>5,131</u>	<u>293,374</u>	538,000	54.5%
Net Revenues over (under) Expenditures	12,369	(39,514)		
<i>MUD CREEK WATERSHED RESTORATION PROJECT (Project to Date)</i>				
Revenues:	0	99,949	171,201	58.4%
Expenditures:	<u>378</u>	<u>123,228</u>	171,201	72.0%
Net Revenues over (under) Expenditures	(378)	(23,279)		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY06</u>
<i>EMERGENCY WATERSHED PROTECTION (EWP) PROJECT (Project to Date)</i>				
Revenues:	164,641	381,096	2,207,605	17.3%
Expenditures:	<u>164,641</u>	<u>381,096</u>	2,207,605	17.3%
Net Revenues over (under) Expenditures	0	0		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY06</u>
<u>CAPITAL PROJECT FUNDS</u>				
<i>HUMAN SERVICES BUILDING</i>				
Revenues:	29,308	12,306,348	12,195,910	100.9%
Expenditures:	<u>725,776</u>	<u>2,720,416</u>	12,195,910	22.3%
Net Revenues over (under) Expenditures	(696,468)	9,585,932		
<i>JAIL DEMOLITION PROJECT</i>				
Revenues:	0	450,000	450,000	100.0%
Expenditures:	<u>103,722</u>	<u>186,203</u>	450,000	41.4%
Net Revenues over (under) Expenditures	(103,722)	263,797		
<i>ANIMAL SHELTER PROJECT</i>				
Revenues:	0	1,310,000	1,577,500	83.0%
Expenditures:	<u>124,958</u>	<u>352,359</u>	1,577,500	22.3%
Net Revenues over (under) Expenditures	(124,958)	957,641		
<i>DANA ELEMENTARY SCHOOL PROJECT</i>				
Revenues:	30,504	12,773,878	12,660,674	100.9%
Expenditures:	<u>668,022</u>	<u>2,393,116</u>	12,660,674	18.9%
Net Revenues over (under) Expenditures	(637,518)	10,380,762		
<i>MILLS RIVER SEWER PROJECTS</i>				
Revenues:	0	1,468,861	2,884,800	50.9%
Expenditures:	<u>740</u>	<u>1,865,429</u>	2,884,800	64.7%
Net Revenues over (under) Expenditures	(740)	(396,568)		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY06</u>
<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	442,676	1,226,344	5,715,000	21.5%
Expenditures:	<u>326,717</u>	<u>788,492</u>	5,715,000	13.8%
Net Revenues over (under) Expenditures	115,959	437,852		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	112,212	334,230	859,093	38.9%
Expenditures:	<u>14,053</u>	<u>34,065</u>	859,093	4.0%
Net Revenues over (under) Expenditures	98,159	300,165		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	6,755	22,320	44,600	50.0%
Expenditures:	<u>1,545</u>	<u>3,010</u>	44,600	6.7%
Net Revenues over (under) Expenditures	5,210	19,310		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 9/30/05**

<u>Fund(s)</u>	<u>09/01/05 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>09/30/05 Ending Cash Balance</u>
General	\$5,461,813.48	\$9,469,585.40	(\$7,393,652.59)	\$7,537,746.29
Special Revenue	542,653.49	930,649.01	(549,223.90)	924,078.60
Capital Projects	861,534.25	315,104.06	(1,920,121.25)	(743,482.94)
Enterprise	5,295,827.50	574,922.62	(447,030.09)	5,423,720.03
Trust & Agency	<u>296,172.91</u>	<u>128,810.91</u>	<u>(103,448.86)</u>	<u>321,534.96</u>
Subtotal	12,458,001.63	11,419,072.00	(10,413,476.69)	13,463,596.94
Capital Project Escrow Account Balances:				21,184,827.53
Total cash available at 9/30/05				\$34,648,424.47