

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: December 5, 2005

SUBJECT: Financial Report – October 2005
Cash Balance Report – October 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 have been or 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 CDBG-Howard Gap Waterline Project, the Mills River Watershed Protection Project, the Mud Creek Watershed Restoration Fund, the Emergency Watershed Protection Project 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 or Cane Creek Water & Sewer District funds for the Mills River Sewer Project to reimburse these expenditures.

HENDERSON COUNTY FINANCIAL REPORT
October 31, 2005

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY06</u>
GENERAL FUND				
REVENUES				
Total Revenues	7,694,536	24,321,178	93,127,359	26.1%
EXPENDITURES				
Governing Body	29,560	95,037	304,686	31.2%
Dues/Non-Profit Contributions	12,501	157,715	317,308	49.7%
County Manager	48,330	174,757	453,204	38.6%
Human Resources	32,656	85,298	753,689	11.3%
Elections	31,789	118,946	516,934	23.0%
Finance	19,795	143,249	420,528	34.1%
County Assessor	75,209	238,785	747,523	31.9%
Tax Collector	52,236	147,111	440,300	33.4%
Deputy Tax Collector	16,525	55,065	172,180	32.0%
Legal	55,129	166,645	569,006	29.3%
Register of Deeds	178,346	462,542	1,236,301	37.4%
Central Services	193,187	682,005	2,032,620	33.6%
Garage	61,236	272,210	636,005	42.8%
Court Facilities	28,489	81,751	165,000	49.5%
Information Technology	97,673	571,043	1,485,205	38.4%
Sheriff	822,072	3,877,774	9,723,475	39.9%
Jail	331,396	1,159,330	3,522,655	32.9%
Emergency Management	40,489	92,359	239,509	38.6%
Fire Marshal	18,763	115,259	263,454	43.7%
Inspections	87,781	304,583	924,720	32.9%
Risk Management	8,175	31,966	95,000	33.6%
Emergency Medical Services	279,965	988,996	2,782,780	35.5%
Animal Control	46,762	158,627	548,746	28.9%
Criminal Justice Partnership Program	11,314	33,032	85,230	38.8%
Rescue Squad Contribution	0	42,870	85,740	50.0%
Property Addressing	12,342	36,711	118,898	30.9%
Forestry Services	2,345	4,479	50,378	8.9%
Soil & Water Conservation	22,830	87,631	221,076	39.6%
Utilities	17,535	60,747	173,268	35.1%
Planning	49,174	195,674	638,188	30.7%
Development Services	25,223	118,142	278,341	42.4%
Cooperative Extension	31,952	93,950	401,791	23.4%
Land Records	34,460	124,176	315,376	39.4%
HOME Program	0	0	90,000	0.0%
Economic Development Contrib.	99,750	100,125	728,218	13.7%
Public Health	529,162	1,830,171	5,404,127	33.9%
H&CC Block Grant	219	72,852	624,956	11.7%
Spectrum Youth Shelter	62,622	199,265	615,192	32.4%
Mental Health	0	0	528,342	0.0%
Rural Transportation Assist Program	7,717	43,406	211,197	20.6%
Social Services	1,804,185	6,663,457	20,050,040	33.2%
Juvenile Justice Programs	9,299	56,544	208,354	27.1%
Veterans Services	3,435	7,624	22,054	34.6%
Public Library	371,473	1,005,401	2,653,748	37.9%
Recreation	84,813	374,693	1,013,610	37.0%
Education	1,761,986	6,515,777	20,385,695	32.0%
Debt Service	645,352	1,764,830	9,089,651	19.4%
Non-Departmental	-1,071,175	-277,103	22,000	0.0%
Interfund Transfers	<u>49,725</u>	<u>198,899</u>	<u>761,061</u>	<u>26.1%</u>
Total Expenditures	7,133,802	29,534,406	93,127,359	31.7%
Net Revenues over (under) Expenditures	560,734	(5,213,228)		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY06</u>
<u>APPROPRIATIONS DETAIL</u>				
<i>PUBLIC HEALTH</i>				
General Health	177,066	673,617	1,748,384	38.5%
Bioterrorism Program	14,025	38,843	65,881	59.0%
AIDS Grant	1,455	1,455	16,062	9.1%
Tuberculosis Program	2,137	4,789	15,983	30.0%
Maternal Health	62,075	227,571	708,716	32.1%
Family Planning	20,282	54,907	217,748	25.2%
Child Health	82,035	261,774	918,291	28.5%
WIC Program	38,431	123,007	366,679	33.5%
WIC-Satellite Clinics	1,455	1,455	17,446	8.3%
Kidfit-Bodyworks	0	0	1,000	0.0%
B&CC Control Program	4,966	17,698	27,170	65.1%
Risk Reduction	4,611	16,623	46,707	35.6%
IAP Program	5,782	16,977	21,080	80.5%
NC Cardiovascular Health Program	12,548	25,744	100,000	25.7%
Smartstart-Childcare	7,384	25,967	88,102	29.5%
SmartStart-Preventive Dental Care	6,857	26,952	98,673	27.3%
Healthy Carolinians	579	579	0	0.0%
Health Nutrition Services-BRHC	4,907	17,790	17,200	103.4%
Prenatal Smoking Cessation Program	1,750	4,101	13,809	29.7%
Environmental Health	80,817	290,322	915,196	31.7%
Total Expenditures	529,162	1,830,171	5,404,127	33.9%
<i>SOCIAL SERVICES</i>				
Staff Operations	945,829	3,118,847	9,329,259	33.4%
DSS-Smartstart Program	21,954	117,433	434,704	27.0%
DSS-NC FAST	4,222	11,408	50,167	22.7%
Federal & State Programs	828,891	3,401,122	10,196,385	33.4%
General Assistance	<u>3,289</u>	<u>14,647</u>	<u>39,525</u>	<u>37.1%</u>
Total Expenditures	1,804,185	6,663,457	20,050,040	33.2%
<i>EDUCATION</i>				
Schools Current Expense	1,342,031	5,115,636	16,859,052	30.3%
Schools Capital Expense	98,848	597,373	1,400,000	42.7%
Schools Maintenance	0	0	200,000	0.0%
Blue Ridge Community College	<u>321,107</u>	<u>802,768</u>	<u>1,926,643</u>	<u>41.7%</u>
Total Expenditures	1,761,986	6,515,777	20,385,695	32.0%
<i>DEBT SERVICE</i>				
County Schools	288,525	1,330,271	6,263,423	21.2%
Blue Ridge Community College	0	0	393,178	0.0%
Henderson County	<u>356,827</u>	<u>434,559</u>	<u>2,433,050</u>	<u>17.9%</u>
Total Expenditures	645,352	1,764,830	9,089,651	19.4%
<i>INTERFUND TRANSFERS</i>				
Revaluation Reserve Fund	49,725	198,899	596,698	33.3%
Debt Service Fund	0	0	<u>164,363</u>	<u>0.0%</u>
Total Expenditures	49,725	198,899	761,061	26.1%

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY06</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>FIRE DISTRICTS FUND</i>				
Revenues:	325,071	993,443	4,943,927	20.1%
Expenditures:	<u>62,372</u>	<u>198,372</u>	4,943,927	4.0%
Net Revenues over (under) Expenditures	262,699	795,071		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	49,739	199,072	596,698	33.4%
Expenditures:	<u>53,265</u>	<u>170,739</u>	596,698	28.6%
Net Revenues over (under) Expenditures	(3,526)	28,333		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	90,386	338,099	781,739	43.2%
Expenditures:	<u>66,355</u>	<u>238,549</u>	781,739	30.5%
Net Revenues over (under) Expenditures	24,031	99,550		
<i>EMERGENCY 911 COMMUNICATIONS FUND</i>				
Revenues:	41,942	135,618	628,785	21.6%
Expenditures:	<u>46,899</u>	<u>328,723</u>	628,785	52.3%
Net Revenues over (under) Expenditures	(4,957)	(193,105)		
<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-HOWARD GAP WATERLINE (Project to Date)</i>				
Revenues:	0	346,221	399,083	86.8%
Expenditures:	<u>38,075</u>	<u>384,296</u>	399,803	96.1%
Net Revenues over (under) Expenditures	(38,075)	(38,075)		
<i>MILLS RIVER WATERSHED PROTECTION PROJECT (Project to Date)</i>				
Revenues:	15,000	268,860	538,000	50.0%
Expenditures:	<u>16,553</u>	<u>309,927</u>	538,000	57.6%
Net Revenues over (under) Expenditures	(1,553)	(41,067)		
<i>MUD CREEK WATERSHED RESTORATION PROJECT (Project to Date)</i>				
Revenues:	8,917	108,866	171,201	63.6%
Expenditures:	<u>7,075</u>	<u>130,243</u>	171,201	76.1%
Net Revenues over (under) Expenditures	1,842	(21,377)		
<i>EMERGENCY WATERSHED PROTECTION (EWP) PROJECT (Project to Date)</i>				
Revenues:	103,757	484,854	2,207,605	22.0%
Expenditures:	<u>239,182</u>	<u>620,279</u>	2,207,605	28.1%
Net Revenues over (under) Expenditures	(135,425)	(135,425)		

	<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:	29,715	12,336,063	12,195,910	101.1%
Expenditures:	<u>740,087</u>	<u>3,460,503</u>	12,195,910	28.4%
Net Revenues over (under) Expenditures	(710,372)	8,875,560		
<i>JAIL DEMOLITION PROJECT</i>				
Revenues:	0	450,000	450,000	100.0%
Expenditures:	<u>144,493</u>	<u>330,696</u>	450,000	73.5%
Net Revenues over (under) Expenditures	(144,493)	119,304		
<i>ANIMAL SHELTER PROJECT</i>				
Revenues:	0	1,310,000	1,577,500	83.0%
Expenditures:	<u>242,171</u>	<u>594,530</u>	1,577,500	37.7%
Net Revenues over (under) Expenditures	(242,171)	715,470		
<i>DANA ELEMENTARY SCHOOL PROJECT</i>				
Revenues:	30,927	12,804,805	12,660,674	101.1%
Expenditures:	<u>254,670</u>	<u>2,647,786</u>	12,660,674	20.9%
Net Revenues over (under) Expenditures	(223,743)	10,157,019		
<i>MILLS RIVER SEWER PROJECTS</i>				
Revenues:	0	1,468,861	2,884,800	50.9%
Expenditures:	<u>60,439</u>	<u>1,925,868</u>	2,884,800	66.8%
Net Revenues over (under) Expenditures	(60,439)	(457,007)		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY06</u>
<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	350,695	1,577,038	5,715,000	27.6%
Expenditures:	<u>318,426</u>	<u>1,099,230</u>	5,715,000	19.2%
Net Revenues over (under) Expenditures	32,269	477,808		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	80,700	414,930	859,093	48.3%
Expenditures:	<u>16,157</u>	<u>50,222</u>	859,093	5.8%
Net Revenues over (under) Expenditures	64,543	364,708		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	5,643	27,963	44,600	62.7%
Expenditures:	<u>1,313</u>	<u>4,323</u>	44,600	9.7%
Net Revenues over (under) Expenditures	4,330	23,640		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 10/31/05**

<u>Fund(s)</u>	<u>10/01/05 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>10/31/05 Ending Cash Balance</u>
General	\$7,537,746.29	\$7,069,121.35	(\$6,559,815.82)	\$8,047,051.82
Special Revenue	924,078.60	616,349.74	(450,497.71)	1,089,930.63
Capital Projects	(743,482.94)	839,530.92	(1,525,921.07)	(1,429,873.09)
Enterprise	5,423,720.03	543,729.85	(365,086.72)	5,602,363.16
Trust & Agency	<u>321,534.96</u>	<u>208,150.43</u>	<u>(200,592.69)</u>	<u>329,092.70</u>
Subtotal	13,463,596.94	9,276,882.29	(9,101,914.01)	13,638,565.22
Capital Project Escrow Account Balances:				20,436,916.14
Total cash available at 10/31/05				\$34,075,481.36