

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: July 19, 2006

SUBJECT: Financial Report – May 2006
Cash Balance Report – May 2006

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Information only, consent approval requested.

The YTD deficit in the Register of Deeds budget is due to excess excise tax from property transfers collected during the fiscal year of which 48 percent is required to be remitted to the State and is budgeted in a Register of Deeds expense line item. This will be corrected with a budget amendment in June.

The YTD deficit in the Court Facilities budget is due to the addition of new courtroom in the building as well as utility costs in excess of the budget for the fiscal year. This will be corrected with a budget amendment in June.

The YTD deficit in the Emergency 911 Communications Fund is due to FY2006 approved appropriations for the purchase of new generators for the mountaintop communication sites, a GIS software application update that links GIS data with the Computer Aided Dispatch (CAD) system and complete replacement of the UPS-battery backup system in the 911 Center which are being paid for from fund balance appropriated.

The YTD deficit in the Mills River Watershed Protection Project and the Lewis Creek Restoration Project is temporary due to timing differences in the expenditure of funds and the subsequent requisition of Federal and State grant funds.

The YTD deficit in the Historic Courthouse, New Sugarloaf Elementary School and the New BRCC Technology Education Building Capital Projects will be reimbursed by financing proceeds from the sale of Certificates of Participation (COPs) in June 2006. The YTD deficit in the Mills River Elementary School Project, which was pulled from the 2006A COPs financing, will be reimbursed from a separate, future financing debt issue.

HENDERSON COUNTY FINANCIAL REPORT
May 31, 2006

	<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	5,991,672	85,223,047	95,216,897	89.5%
EXPENDITURES				
Governing Body	19,390	304,453	305,541	99.6%
Dues/Non-Profit Contributions	1,082	311,501	317,308	98.2%
County Manager	39,036	455,394	460,170	99.0%
Human Resources	18,770	266,046	295,761	90.0%
Elections	111,945	376,816	1,606,835	23.5%
Finance	30,442	371,960	423,274	87.9%
County Assessor	57,490	611,531	749,646	81.6%
Tax Collector	53,877	378,125	442,580	85.4%
Deputy Tax Collector	11,722	139,602	172,565	80.9%
Legal	35,093	419,520	569,006	73.7%
Register of Deeds	106,054	1,360,294	1,334,675	101.9%
Central Services	211,285	1,788,429	2,057,399	86.9%
Garage	64,704	607,947	641,892	94.7%
Court Facilities	11,683	196,976	181,500	108.5%
Information Technology	116,953	1,244,860	1,488,383	83.6%
Sheriff	587,394	9,100,275	9,854,740	92.3%
Jail	256,177	3,073,443	3,576,604	85.9%
Emergency Management	25,668	204,063	241,089	84.6%
Fire Marshal	18,253	244,950	263,454	93.0%
Inspections	57,220	766,793	932,339	82.2%
Projects Management	8,191	93,654	118,000	79.4%
Emergency Medical Services	214,293	2,650,197	2,835,579	93.5%
Animal Control	39,063	424,901	556,612	76.3%
Criminal Justice Partnership Program	22,790	112,544	115,730	97.2%
Rescue Squad Contribution	0	85,740	85,740	100.0%
Property Addressing	8,705	96,537	122,520	78.8%
Forestry Services	2,839	31,698	50,378	62.9%
Soil & Water Conservation	12,327	193,128	222,344	86.9%
Utilities	12,145	152,138	176,340	86.3%
Planning	30,966	463,226	647,166	71.6%
Code Enforcement Services	19,958	258,717	292,835	88.3%
Cooperative Extension	41,077	303,009	369,791	81.9%
Land Records	22,777	277,189	319,120	86.9%
HOME Program	0	0	90,000	0.0%
Economic Development	136,715	668,407	728,218	91.8%
Public Health	472,914	4,857,413	5,481,846	88.6%
H&CC Block Grant	56,610	524,950	628,700	83.5%
Spectrum Youth Shelter	41,352	516,082	633,981	81.4%
Mental Health	0	321,325	585,496	54.9%
Rural Transportation Assist Program	298	172,092	211,197	81.5%
Social Services	1,559,430	18,341,338	20,818,310	88.1%
Juvenile Justice Programs	9,646	170,941	208,010	82.2%
Veterans Services	1,271	17,658	23,823	74.1%
Public Library	203,870	2,297,219	2,672,380	86.0%
Recreation	100,876	894,580	1,071,613	83.5%
Education	1,406,784	18,447,644	20,418,061	90.3%
Debt Service	2,833,186	8,367,246	9,057,285	92.4%
Non-Departmental	-171	0	0	0.0%
Interfund Transfers	49,725	711,379	761,061	93.5%
Total Expenditures	9,141,875	83,673,930	95,216,897	87.9%
Net Revenues over (under)	(3,150,203)	1,549,117		
Expenditures				

	<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	147,758	1,616,557	1,759,389	91.9%
Bioterrorism Program	7,153	65,567	79,056	82.9%
AIDS Grant	3,094	12,392	16,062	77.2%
Tuberculosis Program	496	16,918	18,552	91.2%
Maternal Health	51,853	612,326	710,760	86.2%
Family Planning	37,001	206,594	229,133	90.2%
Child Health	70,176	784,973	924,585	84.9%
WIC Program	31,086	342,603	376,137	91.1%
WIC-Satellite Clinics	2,402	12,299	17,517	70.2%
Kidfit-Bodyworks	0	609	1,000	60.9%
B&CC Control Program	870	26,061	28,523	91.4%
Risk Reduction	4,915	40,800	46,892	87.0%
IAP Program	0	21,163	22,332	94.8%
NC Cardiovascular Health Program	26,091	104,800	104,800	100.0%
Smartstart-Childcare	6,244	68,033	76,211	89.3%
SmartStart-Preventive Dental Care	11,551	83,138	92,791	89.6%
Healthy Carolinians	1,625	5,000	5,000	100.0%
Health Nutrition Services-BRHC	0	21,478	21,308	100.8%
Prenatal Smoking Cessation Program	1,383	10,011	13,809	72.5%
Environmental Health	<u>69,216</u>	<u>806,091</u>	<u>937,989</u>	<u>85.9%</u>
Total Expenditures	472,914	4,857,413	5,481,846	88.6%
<i>SOCIAL SERVICES</i>				
Staff Operations	670,931	8,279,661	9,450,668	87.6%
DSS-Smartstart Program	42,065	344,516	414,341	83.1%
DSS-NC FAST	4,340	43,961	51,627	85.2%
Federal & State Programs	838,025	9,635,562	10,862,149	88.7%
General Assistance	<u>4,069</u>	<u>37,638</u>	<u>39,525</u>	<u>95.2%</u>
Total Expenditures	1,559,430	18,341,338	20,818,310	88.1%
<i>EDUCATION</i>				
Schools Current Expense	1,181,374	15,516,212	16,891,418	91.9%
Schools Capital Expense	64,856	1,165,343	1,400,000	83.2%
Schools Maintenance	0	0	200,000	0.0%
Blue Ridge Community College	<u>160,554</u>	<u>1,766,089</u>	<u>1,926,643</u>	<u>91.7%</u>
Total Expenditures	1,406,784	18,447,644	20,418,061	90.3%
<i>DEBT SERVICE</i>				
County Schools	1,773,217	5,695,629	6,231,057	91.4%
Blue Ridge Community College	363,189	393,178	393,178	100.0%
Henderson County	<u>696,780</u>	<u>2,278,439</u>	<u>2,433,050</u>	<u>93.6%</u>
Total Expenditures	2,833,186	8,367,246	9,057,285	92.4%
<i>INTERFUND TRANSFERS</i>				
Revaluation Reserve Fund	49,725	546,973	596,698	91.7%
Debt Service Fund	<u>0</u>	<u>164,406</u>	<u>164,363</u>	<u>100.0%</u>
Total Expenditures	49,725	711,379	761,061	93.5%

	<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:	117,071	4,920,553	4,943,927	99.5%
Expenditures:	<u>296,703</u>	<u>3,733,925</u>	4,943,927	75.5%
Net Revenues over (under) Expenditures	(179,632)	1,186,628		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	49,989	548,103	596,698	91.9%
Expenditures:	<u>35,196</u>	<u>478,674</u>	596,698	80.2%
Net Revenues over (under) Expenditures	14,793	69,429		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	97,011	747,172	781,739	95.6%
Expenditures:	<u>76,537</u>	<u>718,613</u>	781,739	91.9%
Net Revenues over (under) Expenditures	20,474	28,559		
<i>EMERGENCY 911 COMMUNICATIONS FUND</i>				
Revenues:	43,187	446,620	673,060	66.4%
Expenditures:	<u>134,336</u>	<u>689,264</u>	673,060	102.4%
Net Revenues over (under) Expenditures	(91,149)	(242,644)		
<i>CDBG-2005 SCATTERED SITE HOUSING (Project to Date)</i>				
Revenues:	3,150	6,831	400,000	1.7%
Expenditures:	<u>3,150</u>	<u>6,831</u>	400,000	1.7%
Net Revenues over (under) Expenditures	0	0		
<i>CRISIS HOUSING ASSISTANCE PROGRAM (CHAP) (Project to Date)</i>				
Revenues:	0	12,400	492,090	2.5%
Expenditures:	<u>0</u>	<u>12,400</u>	492,090	2.5%
Net Revenues over (under) Expenditures	0	0		
<i>CDBG-HOWARD GAP WATERLINE (Project to Date)</i>				
Revenues:	3,846	399,083	399,083	100.0%
Expenditures:	<u>3,846</u>	<u>399,083</u>	399,803	99.8%
Net Revenues over (under) Expenditures	0	0		
<i>MILLS RIVER WATERSHED PROTECTION PROJECT (Project to Date)</i>				
Revenues:	0	318,752	538,000	59.2%
Expenditures:	<u>4,026</u>	<u>344,640</u>	538,000	64.1%
Net Revenues over (under) Expenditures	(4,026)	(25,888)		
<i>LEWIS CREEK RESTORATION PROJECT (Project to Date)</i>				
Revenues:	0	33,426	427,100	7.8%
Expenditures:	<u>11,696</u>	<u>45,122</u>	427,100	10.6%
Net Revenues over (under) Expenditures	(11,696)	(11,696)		

	<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:	0	2,384,155	2,346,105	101.6%
Expenditures:	<u>14,146</u>	<u>2,303,110</u>	2,346,105	98.2%
Net Revenues over (under)	(14,146)	81,045		
Expenditures				

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY06</u>
<u>CAPITAL PROJECT FUNDS</u>				
<i>HUMAN SERVICES BUILDING PROJECT (Project to Date)</i>				
Revenues:	23,599	12,532,668	12,195,910	102.8%
Expenditures:	<u>1,138,794</u>	<u>7,981,748</u>	12,195,910	65.4%
Net Revenues over (under) Expenditures	(1,115,195)	4,550,920		
<i>HISTORIC COURTHOUSE PROJECT (Project to Date)</i>				
Revenues:	0	490,000	10,190,000	4.8%
Expenditures:	<u>51,446</u>	<u>811,705</u>	10,190,000	8.0%
Net Revenues over (under) Expenditures	(51,446)	(321,705)		
<i>JAIL DEMOLITION PROJECT (Project to Date)</i>				
Revenues:	0	444,670	450,000	98.8%
Expenditures:	<u>0</u>	<u>440,602</u>	450,000	97.9%
Net Revenues over (under) Expenditures	0	4,068		
<i>ANIMAL SHELTER PROJECT (Project to Date)</i>				
Revenues:	0	1,317,361	1,577,500	83.5%
Expenditures:	<u>100,445</u>	<u>1,399,792</u>	1,577,500	88.7%
Net Revenues over (under) Expenditures	(100,445)	(82,431)		
<i>DANA ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	24,563	13,014,502	12,660,674	102.8%
Expenditures:	<u>973,610</u>	<u>7,687,622</u>	12,660,674	60.7%
Net Revenues over (under) Expenditures	(949,047)	5,326,880		
<i>NEW SUGARLOAF ROAD ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	0	0	15,300,000	0.0%
Expenditures:	<u>132,836</u>	<u>478,537</u>	15,300,000	3.1%
Net Revenues over (under) Expenditures	(132,836)	(478,537)		
<i>MILLS RIVER ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	0	0	548,000	0.0%
Expenditures:	<u>168,375</u>	<u>333,770</u>	548,000	60.9%
Net Revenues over (under) Expenditures	(168,375)	(333,770)		
<i>NEW BRCC TECHNOLOGY EDUCATION BUILDING PROJECT (Project to Date)</i>				
Revenues:	0	0	16,100,000	0.0%
Expenditures:	<u>21,525</u>	<u>323,825</u>	16,100,000	2.0%
Net Revenues over (under) Expenditures	(21,525)	(323,825)		
<i>MILLS RIVER SEWER PROJECTS-PHASES I,II,III (Project to Date)</i>				
Revenues:	0	2,479,556	2,884,800	86.0%
Expenditures:	<u>0</u>	<u>2,479,556</u>	2,884,800	86.0%
Net Revenues over (under) Expenditures	0	0		

<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY06</u>
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	<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:	392,064	4,116,611	5,715,000	72.0%
Expenditures:	<u>279,957</u>	<u>3,267,908</u>	5,715,000	57.2%
Net Revenues over (under) Expenditures	112,107	848,703		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	137,801	1,129,305	859,093	131.5%
Expenditures:	<u>70,407</u>	<u>554,475</u>	859,093	64.5%
Net Revenues over (under) Expenditures	67,394	574,830		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	7,224	73,546	44,600	164.9%
Expenditures:	<u>4,030</u>	<u>21,666</u>	44,600	48.6%
Net Revenues over (under) Expenditures	3,194	51,880		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 4/30/06**

<u>Fund(s)</u>	<u>05/01/06 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>05/31/06 Ending Cash Balance</u>
General	\$21,601,555.36	\$5,848,412.87	(\$9,045,590.17)	\$18,404,378.06
Special Revenue	1,816,630.56	311,056.59	(386,448.62)	1,741,238.53
Capital Projects	(3,825,968.89)	1,005,249.91	(2,596,637.31)	(5,417,356.29)
Enterprise	6,015,445.67	604,278.53	(387,014.77)	6,232,709.43
Trust & Agency	<u>262,485.13</u>	<u>147,667.15</u>	<u>(99,898.36)</u>	<u>310,253.92</u>
Subtotal	25,870,147.83	7,916,665.05	(12,515,589.23)	21,271,223.65
Capital Project Escrow Account Balances:				10,369,823.56
Total cash available at 5/31/06				\$31,641,047.21