

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: January 3, 2005

SUBJECT: Financial Report – November 2004
Cash Balance Report – November 2004

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Information only, consent approval requested.

The YTD costs in the General Fund Non-Departmental line item is the annual property/liability and workers compensation insurance premiums paid to the NCACC Insurance Risk Pools for FY2005. The remaining costs will be allocated out to departmental budgets in succeeding months.

The YTD deficit in the CDBG-Scattered Site Housing Project, the Mud Creek 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 funds to reimburse these expenditures.

The Human Services Building Project deficit is due to architectural fees, demolition/abatement and utilities relocation work performed at the former Carolina Apparel Building. It is anticipated that these costs will be recouped from financing proceeds for the project.

HENDERSON COUNTY FINANCIAL REPORT
November 30, 2004

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY05</u>
GENERAL FUND				
REVENUES				
Total Revenues	6,420,228	28,215,716	84,204,334	33.5%
EXPENDITURES				
Governing Body	56,812	149,875	297,741	50.3%
Dues/Non-Profit Contributions	26,708	140,102	284,580	49.2%
County Manager	33,051	183,351	421,930	43.5%
Human Resources	20,822	102,380	279,035	36.7%
Elections	93,333	280,046	461,500	60.7%
Finance	22,166	161,747	397,331	40.7%
County Assessor	57,792	285,363	702,396	40.6%
Tax Collector	24,370	168,824	409,653	41.2%
Deputy Tax Collector	10,710	65,367	164,606	39.7%
Legal	26,365	158,590	391,845	40.5%
Register of Deeds	102,061	487,861	934,419	52.2%
Central Services	124,631	666,621	1,841,401	36.2%
Garage	37,466	251,844	464,749	54.2%
Court Facilities	15,274	65,073	165,000	39.4%
Information Technology	64,353	728,270	1,660,609	43.9%
Sheriff	640,849	3,616,800	7,750,986	46.7%
Jail	285,347	1,484,054	2,838,118	52.3%
Emergency Management	25,981	344,964	445,879	77.4%
Fire Marshal	16,614	140,789	250,300	56.2%
Inspections	59,626	326,034	733,113	44.5%
Risk Management	7,958	39,643	99,243	39.9%
Emergency Medical Services	230,872	1,205,895	2,667,486	45.2%
Animal Control	26,914	158,226	429,359	36.9%
Criminal Justice Partnership Program	6,968	35,923	86,423	41.6%
Rescue Squad Contribution	0	32,250	64,500	50.0%
Property Addressing	8,243	48,315	125,066	38.6%
Forestry Services	0	7,972	48,003	16.6%
Soil & Water Conservation	11,421	70,179	171,472	40.9%
Utilities	11,764	72,604	162,087	44.8%
Planning	25,423	205,812	570,377	36.1%
Cooperative Extension	24,404	111,645	369,113	30.2%
Land Records	21,223	127,131	290,299	43.8%
HOME Program	0	0	435,000	0.0%
Econ. Dev. Contributions	68,357	168,107	716,541	23.5%
Public Health	376,752	2,141,918	5,067,966	42.3%
H&CC Block Grant	105,371	238,279	614,077	38.8%
Spectrum Youth Shelter	43,353	249,917	623,614	40.1%
Mental Health	0	0	528,342	0.0%
Rural Transportation Assist Program	22,041	76,362	232,806	32.8%
Social Services	1,503,495	7,634,284	18,401,003	41.5%
Juvenile Justice Programs	7,153	58,121	213,379	27.2%
Public Library	221,901	1,093,651	2,426,631	45.1%
Recreation	62,047	440,580	879,950	50.1%
Education	1,610,932	7,472,061	19,770,627	37.8%
Debt Service	175,365	1,469,760	6,723,845	21.9%
Contingency	0	0	27,352	0.0%
Non-Departmental	8,166	375,424	5,362	0.0%
Interfund Transfers	39,988	199,940	1,559,220	12.8%
Total Expenditures	6,364,442	33,541,954	84,204,334	39.8%
Net Revenues over (under)	55,786	(5,326,238)		
Expenditures				

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY05</u>
<u>APPROPRIATIONS DETAIL</u>				
<i>PUBLIC HEALTH</i>				
General Health	128,186	708,260	1,602,784	44.2%
Bioterrorism Program	3,584	36,998	66,320	55.8%
AIDS Grant	3,655	19,456	16,812	115.7%
Tuberculosis Program	(151)	2,136	16,130	13.2%
Maternal Health	42,792	234,654	663,295	35.4%
Family Planning	15,774	83,818	184,629	45.4%
Child Health	62,019	326,987	816,619	40.0%
WIC Program	26,053	157,579	329,552	47.8%
WIC-Satellite Clinics'	5,679	23,775	116,496	20.4%
Kidfit-Bodyworks Program	0	20	10,000	0.2%
B&CC Control Program	4,517	19,937	26,461	75.3%
Risk Reduction	3,470	19,961	60,152	33.2%
IAP Program	5,463	19,085	32,357	59.0%
NC Cardiovascular Health Program	6,223	29,732	100,000	29.7%
Smartstart-Childcare	9,115	34,634	80,623	43.0%
SmartStart-Preventive Dental Care	5,019	30,041	76,289	39.4%
Health Nutrition Services-BRHC	0	0	8,500	0.0%
Prenatal Smoking Cessation Program	667	5,391	21,477	25.1%
Environmental Health	<u>54,687</u>	<u>389,454</u>	<u>839,470</u>	<u>46.4%</u>
Total Expenditures	376,752	2,141,918	5,067,966	42.3%
<i>SOCIAL SERVICES</i>				
Staff Operations	589,126	3,423,602	8,453,050	40.5%
DSS-Smartstart Program	27,659	139,231	362,164	38.4%
Federal & State Programs	884,708	4,060,192	9,546,264	42.5%
General Assistance	<u>2,002</u>	<u>11,259</u>	<u>39,525</u>	<u>28.5%</u>
Total Expenditures	1,503,495	7,634,284	18,401,003	41.5%
<i>EDUCATION</i>				
Schools Current Expense	1,002,461	5,848,138	15,977,592	36.6%
Schools Capital Expense	308,461	723,894	1,792,978	40.4%
Schools Maintenance	0	0	200,000	0.0%
Blue Ridge Community College	<u>300,010</u>	<u>900,029</u>	<u>1,800,057</u>	<u>50.0%</u>
Total Expenditures	1,610,932	7,472,061	19,770,627	37.8%
<i>DEBT SERVICE</i>				
County Schools	0	1,072,684	4,977,098	21.6%
Blue Ridge Community College	0	0	414,463	0.0%
Henderson County	<u>175,365</u>	<u>397,076</u>	<u>1,332,284</u>	<u>29.8%</u>
Total Expenditures	175,365	1,469,760	6,723,845	21.9%
<i>INTERFUND TRANSFERS</i>				
Revaluation Reserve Fund	39,988	199,940	479,857	41.7%
Debt Service Fund	0	0	164,363	0.0%
Capital Projects Fund	<u>0</u>	<u>0</u>	<u>915,000</u>	<u>0.0%</u>
Total Expenditures	39,988	199,940	1,559,220	12.8%

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY05</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>FIRE DISTRICTS FUND</i>				
Revenues:	476,614	1,408,151	5,239,937	26.9%
Expenditures:	<u>108,786</u>	<u>493,777</u>	5,239,937	9.4%
Net Revenues over (under) Expenditures	367,828	914,374		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	39,991	199,948	479,857	41.7%
Expenditures:	<u>36,357</u>	<u>187,403</u>	479,857	39.1%
Net Revenues over (under) Expenditures	3,634	12,545		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	53,957	375,495	723,717	51.9%
Expenditures:	<u>45,092</u>	<u>245,385</u>	723,717	33.9%
Net Revenues over (under) Expenditures	8,865	130,110		
<i>EMERGENCY COMMUNICATIONS FUND</i>				
Revenues:	66,446	204,204	480,000	42.5%
Expenditures:	<u>52,658</u>	<u>192,169</u>	480,000	40.0%
Net Revenues over (under) Expenditures	13,788	12,035		
<i>CDBG-SCATTERED SITE HOUSING (Project to Date)</i>				
Revenues:	0	158,128	400,000	39.5%
Expenditures:	<u>2,500</u>	<u>160,878</u>	400,000	40.2%
Net Revenues over (under) Expenditures	(2,500)	(2,750)		
<i>CDBG-PARKSIDE COMMONS (Project to Date)</i>				
Revenues:	0	108,861	112,500	96.8%
Expenditures:	0	<u>108,861</u>	112,500	96.8%
Net Revenues over (under) Expenditures	0	0		
<i>CDBG-HIGHLANDER WOODS HOUSING (Project to Date)</i>				
Revenues:	0	156,745	160,000	98.0%
Expenditures:	0	<u>154,265</u>	160,000	96.4%
Net Revenues over (under) Expenditures	0	2,480		
<i>CDBG-HOWARD GAP WATERLINE (Project to Date)</i>				
Revenues:	5,034	5,034	399,083	1.3%
Expenditures:	<u>5,034</u>	<u>5,034</u>	399,803	1.3%
Net Revenues over (under) Expenditures	0	0		
<i>MILLS RIVER WATERSHED PROTECTION PROJECT (Project to Date)</i>				
Revenues:	12,632	178,349	538,000	33.2%
Expenditures:	<u>11,906</u>	<u>178,315</u>	538,000	33.1%
Net Revenues over (under) Expenditures	726	34		

	CURRENT MONTH	YEAR TO DATE	BUDGET	%USED FY05
MUD CREEK WATERSHED RESTORATION PROJECT (Project to Date)				
Revenues:	0	59,899	105,751	56.6%
Expenditures:	<u>9,195</u>	<u>75,442</u>	105,751	71.3%
Net Revenues over (under) Expenditures	(9,195)	(15,543)		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY05</u>
<u>CAPITAL PROJECT FUNDS</u>				
<i>COUNTY SERVICES BUILDING</i>				
Revenues:	0	3,448,450	2,968,450	116.2%
Expenditures:	<u>104,063</u>	<u>4,416,616</u>	2,968,450	148.8%
Net Revenues over (under)	(104,063)	(968,166)		
Expenditures				

<i>MILLS RIVER SEWER PROJECTS</i>				
Revenues:	0	217,842	2,884,800	7.6%
Expenditures:	<u>11,681</u>	<u>298,877</u>	2,884,800	10.4%
Net Revenues over (under)	(11,681)	(81,035)		
Expenditures				

	CURRENT MONTH	YEAR TO DATE	BUDGET	%USED FY05
ENTERPRISE FUNDS				
SOLID WASTE LANDFILL FUND				
Revenues:	423,761	1,603,303	5,616,476	28.5%
Expenditures:	311,375	1,311,090	5,616,476	23.3%
Net Revenues over (under) Expenditures	112,386	292,213		
CANE CREEK W&S DISTRICT FUND				
Revenues:	201,831	616,668	1,498,320	41.2%
Expenditures:	16,044	356,818	1,498,320	23.8%
Net Revenues over (under) Expenditures	185,787	259,850		
JUSTICE ACADEMY SEWER FUND				
Revenues:	87	16,859	42,701	39.5%
Expenditures:	1,486	4,209	42,701	9.9%
Net Revenues over (under) Expenditures	(1,399)	12,650		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 11/30/04**

<u>Fund(s)</u>	<u>11/01/04 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>11/30/04 Ending Cash Balance</u>
General	5,095,585.20	13,226,383.93	(5,866,470.85)	12,455,498.28
Special Revenue	943,723.59	690,971.82	(238,915.23)	1,395,780.18
Capital Projects	285,444.68	69.19	(120,424.12)	165,089.75
Enterprise	6,042,345.15	581,931.91	(396,665.05)	6,227,612.01
Trust & Agency	<u>245,340.32</u>	<u>175,101.04</u>	<u>(149,498.08)</u>	<u>270,943.28</u>
Subtotal	12,612,438.94	14,674,457.89	(6,771,973.33)	20,514,923.50
Total cash available at 11/30/04				\$20,514,923.50