

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: May 2, 2005

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

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 insurance premiums paid to the NCACC Insurance Risk Pools for FY2005. The remaining costs will be allocated out to departmental budgets in April of this current fiscal year.

The YTD deficit in the CDBG-Scattered Site Housing Project, 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.

The Human Services Building Project deficit is due to architectural fees, demolition/abatement and utilities relocation work completed for this new facility. It is anticipated that these costs will be recouped from financing proceeds for the project in May of this current fiscal year.

HENDERSON COUNTY FINANCIAL REPORT
March 31, 2005

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY05</u>
GENERAL FUND				
REVENUES				
Total Revenues	4,505,608	66,080,173	85,542,292	77.2%
EXPENDITURES				
Governing Body	22,992	232,829	298,800	77.9%
Dues/Non-Profit Contributions	50,961	261,749	284,580	92.0%
County Manager	33,069	323,388	424,183	76.2%
Human Resources	17,610	214,852	279,035	77.0%
Elections	24,115	384,884	465,705	82.6%
Finance	28,526	287,074	397,331	72.3%
County Assessor	48,650	497,061	739,330	67.2%
Tax Collector	28,257	287,360	409,653	70.1%
Deputy Tax Collector	11,428	115,423	164,606	70.1%
Legal	30,054	289,548	434,398	66.7%
Register of Deeds	78,992	849,972	1,159,419	73.3%
Central Services	135,713	1,173,585	1,844,152	63.6%
Garage	55,195	454,577	501,628	90.6%
Court Facilities	17,000	132,842	165,000	80.5%
Information Technology	179,226	1,189,266	1,660,609	71.6%
Sheriff	588,166	6,343,601	8,205,708	77.3%
Jail	236,665	2,563,533	2,870,876	89.3%
Emergency Management	11,788	505,596	550,413	91.9%
Fire Marshal	14,855	212,951	250,603	85.0%
Inspections	106,443	630,366	804,109	78.4%
Risk Management	8,643	72,318	99,243	72.9%
Emergency Medical Services	197,807	2,159,309	2,701,132	79.9%
Animal Control	29,007	275,026	429,359	64.1%
Criminal Justice Partnership Program	5,426	67,432	93,923	71.8%
Rescue Squad Contribution	16,125	64,500	64,500	100.0%
Property Addressing	7,888	82,982	125,066	66.4%
Forestry Services	3,041	21,828	48,003	45.5%
Soil & Water Conservation	13,627	128,611	171,472	75.0%
Utilities	12,524	126,308	162,692	77.6%
Planning	40,535	379,986	570,377	66.6%
Development Services	0	0	16,757	0.0%
Cooperative Extension	28,205	215,592	369,113	58.4%
Land Records	25,808	231,286	291,207	79.4%
HOME Program	0	0	435,000	0.0%
Econ. Dev. Contributions	50,000	600,049	716,541	83.7%
Public Health	421,667	3,815,050	5,204,537	73.3%
H&CC Block Grant	0	438,540	614,077	71.4%
Spectrum Youth Shelter	40,397	445,231	644,164	69.1%
Mental Health	131,970	528,294	528,342	100.0%
Rural Transportation Assist Program	18,500	173,003	232,806	74.3%
Social Services	1,570,255	13,849,491	18,484,546	74.9%
Juvenile Justice Programs	44,576	157,077	213,379	73.6%
Public Library	201,878	1,854,094	2,434,361	76.2%
Recreation	74,415	697,326	917,577	76.0%
Education	1,364,950	15,054,881	19,770,627	76.1%
Debt Service	460,515	3,644,288	6,723,845	54.2%
Contingency	0	0	4,926	0.0%
Non-Departmental	-209,503	130,843	5,362	0.0%
Interfund Transfers	39,988	359,893	1,559,220	23.1%
Total Expenditures	6,317,949	62,523,695	85,542,292	73.1%
Net Revenues over (under) Expenditures	(1,812,341)	3,556,478		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY05</u>
<u>APPROPRIATIONS DETAIL</u>				
<i>PUBLIC HEALTH</i>				
General Health	134,325	1,258,723	1,642,234	76.6%
Bioterrorism Program	3,636	51,989	66,320	78.4%
AIDS Grant	263	16,486	16,812	98.1%
Tuberculosis Program	1,503	13,564	16,130	84.1%
Maternal Health	51,281	461,407	664,796	69.4%
Family Planning	18,452	154,522	221,973	69.6%
Child Health	55,567	576,212	820,459	70.2%
WIC Program	26,172	271,914	333,572	81.5%
WIC-Satellite Clinics	728	34,543	116,496	29.7%
Kidfit-Bodyworks Program	0	20	10,000	0.2%
B&CC Control Program	873	26,527	26,461	100.2%
Risk Reduction	3,855	39,590	60,152	65.8%
IAP Program	1,736	29,264	34,978	83.7%
NC Cardiovascular Health Program	14,251	59,225	100,000	59.2%
Smartstart-Childcare	6,640	62,071	78,520	79.1%
SmartStart-Preventive Dental Care	8,442	62,447	86,102	72.5%
Health Nutrition Services-BRHC	3,336	8,341	8,500	98.1%
Prenatal Smoking Cessation Program	952	9,599	21,477	44.7%
Environmental Health	<u>89,655</u>	<u>678,606</u>	<u>879,555</u>	<u>77.2%</u>
Total Expenditures	421,667	3,815,050	5,204,537	73.3%
<i>SOCIAL SERVICES</i>				
Staff Operations	702,621	6,236,347	8,497,179	73.4%
DSS-Smartstart Program	43,780	267,028	394,267	67.7%
Federal & State Programs	819,838	7,324,737	9,553,575	76.7%
General Assistance	<u>4,016</u>	<u>21,379</u>	<u>39,525</u>	<u>54.1%</u>
Total Expenditures	1,570,255	13,849,491	18,484,546	74.9%
<i>EDUCATION</i>				
Schools Current Expense	1,364,950	12,126,473	15,977,592	75.9%
Schools Capital Expense	0	1,578,365	1,792,978	88.0%
Schools Maintenance	0	0	200,000	0.0%
Blue Ridge Community College	<u>0</u>	<u>1,350,043</u>	<u>1,800,057</u>	<u>75.0%</u>
Total Expenditures	1,364,950	15,054,881	19,770,627	76.1%
<i>DEBT SERVICE</i>				
County Schools	459,870	3,131,788	4,977,098	62.9%
Blue Ridge Community College	0	36,806	414,463	8.9%
Henderson County	<u>645</u>	<u>475,694</u>	<u>1,332,284</u>	<u>35.7%</u>
Total Expenditures	460,515	3,644,288	6,723,845	54.2%
<i>INTERFUND TRANSFERS</i>				
Revaluation Reserve Fund	39,988	359,893	479,857	75.0%
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	359,893	1,559,220	23.1%

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY05</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>FIRE DISTRICTS FUND</i>				
Revenues:	114,879	4,998,538	5,239,937	95.4%
Expenditures:	<u>1,117,066</u>	<u>3,181,805</u>	5,239,937	60.7%
Net Revenues over (under) Expenditures	(1,002,187)	1,816,733		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	39,999	359,925	479,857	75.0%
Expenditures:	<u>40,362</u>	<u>357,129</u>	479,857	74.4%
Net Revenues over (under) Expenditures	(363)	2,796		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	43,434	507,837	723,717	70.2%
Expenditures:	<u>33,559</u>	<u>415,710</u>	723,717	57.4%
Net Revenues over (under) Expenditures	9,875	92,127		
<i>EMERGENCY 911 COMMUNICATIONS FUND</i>				
Revenues:	41,495	384,323	480,000	80.1%
Expenditures:	<u>33,753</u>	<u>322,464</u>	480,000	67.2%
Net Revenues over (under) Expenditures	7,742	61,859		
<i>CDBG-SCATTERED SITE HOUSING (Project to Date)</i>				
Revenues:	38,506	196,634	400,000	49.2%
Expenditures:	<u>29,624</u>	<u>263,038</u>	400,000	65.8%
Net Revenues over (under) Expenditures	8,882	(66,404)		
<i>CDBG-HIGHLANDER WOODS HOUSING (Project to Date)</i>				
Revenues:	0	156,745	160,000	98.0%
Expenditures:	<u>0</u>	<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:	41,621	313,538	399,083	78.6%
Expenditures:	<u>41,621</u>	<u>313,538</u>	399,803	78.4%
Net Revenues over (under) Expenditures	0	0		
<i>MILLS RIVER WATERSHED PROTECTION PROJECT (Project to Date)</i>				
Revenues:	0	197,127	538,000	36.6%
Expenditures:	<u>16,941</u>	<u>225,520</u>	538,000	41.9%
Net Revenues over (under) Expenditures	(16,941)	(28,393)		
<i>MUD CREEK WATERSHED RESTORATION PROJECT (Project to Date)</i>				
Revenues:	0	87,799	171,201	51.3%
Expenditures:	<u>6,689</u>	<u>94,517</u>	171,201	55.2%
Net Revenues over (under) Expenditures	(6,689)	(6,718)		

	<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	3,450,123	3,899,950	88.5%
Expenditures:	<u>34,088</u>	<u>4,691,312</u>	3,899,950	120.3%
Net Revenues over (under) Expenditures	(34,088)	(1,241,189)		
<i>MILLS RIVER SEWER PROJECTS</i>				
Revenues:	218,181	758,367	2,884,800	26.3%
Expenditures:	<u>81,854</u>	<u>918,888</u>	2,884,800	31.9%
Net Revenues over (under) Expenditures	136,327	(160,521)		

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<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	226,161	2,857,245	5,616,476	50.9%
Expenditures:	<u>280,500</u>	<u>2,488,218</u>	5,616,476	44.3%
Net Revenues over (under) Expenditures	(54,339)	369,027		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	87,355	703,216	1,498,320	46.9%
Expenditures:	<u>7,324</u>	<u>123,165</u>	1,498,320	8.2%
Net Revenues over (under) Expenditures	80,031	580,051		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	11,563	45,652	42,701	106.9%
Expenditures:	<u>918</u>	<u>10,977</u>	42,701	25.7%
Net Revenues over (under) Expenditures	10,645	34,675		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 3/31/05**

<u>Fund(s)</u>	<u>03/01/05 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>03/31/05 Ending Cash Balance</u>
General	21,709,565.28	4,199,652.13	(7,080,407.66)	18,828,809.75
Special Revenue	3,275,787.26	567,827.58	(1,619,042.37)	2,224,572.47
Capital Projects	(1,050,148.52)	221,100.54	(180,799.93)	(1,009,847.91)
Enterprise	6,783,309.76	383,316.96	(362,584.29)	6,804,042.43
Trust & Agency	<u>324,877.80</u>	<u>148,643.62</u>	<u>(111,040.05)</u>	<u>362,481.37</u>
Subtotal	31,043,391.58	5,520,540.83	(9,353,874.30)	27,210,058.11
Total cash available at 3/31/05				\$27,210,058.11