

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: June 6, 2005

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

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Information only, consent approval requested.

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. These costs will be recouped from financing proceeds for the project in May of this current fiscal year.

HENDERSON COUNTY FINANCIAL REPORT
April 30, 2005

	<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	4,344,942	70,425,116	85,755,773	82.1%
EXPENDITURES				
Governing Body	19,099	251,929	298,800	84.3%
Dues/Non-Profit Contributions	23,995	285,744	284,580	100.4%
County Manager	32,790	356,178	424,183	84.0%
Human Resources	19,998	234,850	279,035	84.2%
Elections	16,974	401,858	465,705	86.3%
Finance	35,117	322,191	397,331	81.1%
County Assessor	86,977	584,038	739,330	79.0%
Tax Collector	26,800	314,159	409,653	76.7%
Deputy Tax Collector	11,957	127,380	164,606	77.4%
Legal	25,145	314,693	434,398	72.4%
Register of Deeds	167,495	1,017,467	1,159,419	87.8%
Central Services	139,637	1,497,881	1,844,152	81.2%
Garage	65,180	459,757	501,628	91.7%
Court Facilities	15,280	148,122	165,000	89.8%
Information Technology	113,580	1,367,136	1,660,609	82.3%
Sheriff	903,582	7,402,993	8,327,370	88.9%
Jail	255,374	2,818,907	2,870,876	98.2%
Emergency Management	10,175	515,771	609,867	84.6%
Fire Marshal	11,042	223,993	250,603	89.4%
Inspections	81,845	712,211	804,109	88.6%
Risk Management	6,339	78,657	99,243	79.3%
Emergency Medical Services	238,840	2,388,379	2,701,132	88.4%
Animal Control	26,729	301,755	429,359	70.3%
Criminal Justice Partnership Program	9,666	77,099	93,923	82.1%
Rescue Squad Contribution	0	64,500	64,500	100.0%
Property Addressing	7,378	90,360	125,066	72.2%
Forestry Services	5,134	26,962	48,003	56.2%
Soil & Water Conservation	11,616	140,227	171,472	81.8%
Utilities	11,751	138,059	162,692	84.9%
Planning	40,576	420,561	570,377	73.7%
Development Services	0	0	16,757	0.0%
Cooperative Extension	40,721	256,313	369,113	69.4%
Land Records	28,581	259,866	291,207	89.2%
HOME Program	0	0	435,000	0.0%
Econ. Dev. Contributions	68,357	668,407	716,541	93.3%
Public Health	379,305	4,195,996	5,218,734	80.4%
H&CC Block Grant	56,221	494,761	614,077	80.6%
Spectrum Youth Shelter	59,377	488,711	644,164	75.9%
Mental Health	-410	527,884	528,342	99.9%
Rural Transportation Assist Program	18,408	191,411	232,806	82.2%
Social Services	1,453,106	15,314,727	18,502,714	82.8%
Juvenile Justice Programs	5,335	162,411	213,379	76.1%
Public Library	180,990	2,030,861	2,434,361	83.4%
Recreation	86,272	780,925	917,577	85.1%
Education	1,811,247	16,866,128	19,770,627	85.3%
Debt Service	90,358	3,734,646	6,723,845	55.5%
Contingency	0	0	4,926	0.0%
Non-Departmental	0	0	5,362	0.0%
Interfund Transfers	<u>204,351</u>	<u>564,244</u>	<u>1,559,220</u>	<u>36.2%</u>
Total Expenditures	6,902,290	69,621,108	85,755,773	81.2%
Net Revenues over (under) Expenditures	(2,557,348)	804,008		

	<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	123,387	1,386,622	1,642,234	84.4%
Bioterrorism Program	-1,140	50,849	66,320	76.7%
AIDS Grant	0	16,486	16,812	98.1%
Tuberculosis Program	948	14,512	16,130	90.0%
Maternal Health	72,242	533,650	664,796	80.3%
Family Planning	16,779	171,301	224,036	76.5%
Child Health	55,598	631,810	820,459	77.0%
WIC Program	25,762	297,676	333,572	89.2%
WIC-Satellite Clinics	0	34,543	116,496	29.7%
Kidfit-Bodyworks Program	0	20	10,000	0.2%
B&CC Control Program	970	26,241	26,461	99.2%
Risk Reduction	3,141	45,022	60,152	74.8%
IAP Program	0	29,264	34,978	83.7%
NC Cardiovascular Health Program	0	59,225	100,000	59.2%
Smartstart-Childcare	6,517	68,588	78,520	87.4%
SmartStart-Preventive Dental Care	8,449	70,896	86,102	82.3%
Health Nutrition Services-BRHC	3,336	8,420	8,500	99.1%
Prenatal Smoking Cessation Program	767	10,366	21,477	48.3%
Environmental Health	<u>62,549</u>	<u>740,505</u>	<u>891,689</u>	<u>83.0%</u>
Total Expenditures	379,305	4,195,996	5,218,734	80.4%
<i>SOCIAL SERVICES</i>				
Staff Operations	659,965	6,908,014	8,509,624	81.2%
DSS-Smartstart Program	53,023	320,480	394,267	81.3%
Federal & State Programs	736,808	8,061,544	9,559,298	84.3%
General Assistance	<u>3,310</u>	<u>24,689</u>	<u>39,525</u>	<u>62.5%</u>
Total Expenditures	1,453,106	15,314,727	18,502,714	82.8%
<i>EDUCATION</i>				
Schools Current Expense	1,441,785	13,568,258	15,977,592	84.9%
Schools Capital Expense	69,452	1,647,818	1,792,978	91.9%
Schools Maintenance	0	0	200,000	0.0%
Blue Ridge Community College	<u>300,010</u>	<u>1,650,052</u>	<u>1,800,057</u>	<u>91.7%</u>
Total Expenditures	1,811,247	16,866,128	19,770,627	85.3%
<i>DEBT SERVICE</i>				
County Schools	0	3,131,788	4,977,098	62.9%
Blue Ridge Community College	0	36,806	414,463	8.9%
Henderson County	<u>90,358</u>	<u>566,052</u>	<u>1,332,284</u>	<u>42.5%</u>
Total Expenditures	90,358	3,734,646	6,723,845	55.5%
<i>INTERFUND TRANSFERS</i>				
Revaluation Reserve Fund	39,988	399,881	479,857	83.3%
Debt Service Fund	164,363	164,363	164,363	100.0%
Capital Projects Fund	<u>0</u>	<u>0</u>	<u>915,000</u>	<u>0.0%</u>
Total Expenditures	204,351	564,244	1,559,220	36.2%

	<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:	143,511	5,142,048	5,239,937	98.1%
Expenditures:	<u>150,000</u>	<u>3,331,805</u>	5,239,937	63.6%
Net Revenues over (under) Expenditures	(6,489)	1,810,243		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	39,992	399,917	479,857	83.3%
Expenditures:	<u>37,339</u>	<u>394,468</u>	479,857	82.2%
Net Revenues over (under) Expenditures	2,653	5,449		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	39,140	575,649	723,717	79.5%
Expenditures:	<u>111,567</u>	<u>527,577</u>	723,717	72.9%
Net Revenues over (under) Expenditures	(72,427)	48,072		
<i>EMERGENCY 911 COMMUNICATIONS FUND</i>				
Revenues:	46,517	430,839	480,000	89.8%
Expenditures:	<u>55,842</u>	<u>378,306</u>	480,000	78.8%
Net Revenues over (under) Expenditures	(9,325)	52,533		
<i>CDBG-SCATTERED SITE HOUSING (Project to Date)</i>				
Revenues:	152,764	349,398	400,000	87.3%
Expenditures:	<u>89,560</u>	<u>352,598</u>	400,000	88.1%
Net Revenues over (under) Expenditures	63,204	(3,200)		
<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>23,465</u>	<u>248,985</u>	538,000	46.3%
Net Revenues over (under) Expenditures	(23,465)	(51,858)		
<i>MUD CREEK WATERSHED RESTORATION PROJECT (Project to Date)</i>				
Revenues:	0	87,799	171,201	51.3%
Expenditures:	<u>921</u>	<u>95,438</u>	171,201	55.7%
Net Revenues over (under)	(921)	(7,639)		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY05</u>
Expenditures				

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR 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>52,996</u>	<u>4,744,308</u>	3,899,950	121.7%
Net Revenues over (under) Expenditures	(52,996)	(1,294,185)		
<i>HISTORIC COURTHOUSE PROJECT</i>				
Revenues:	0	240,000	490,000	49.0%
Expenditures:	<u>27,294</u>	<u>52,344</u>	490,000	10.7%
Net Revenues over (under) Expenditures	(27,294)	187,656		
<i>ANIMAL SHELTER PROJECT</i>				
Revenues:	0	510,000	1,310,000	38.9%
Expenditures:	<u>500</u>	<u>118,298</u>	1,310,000	9.0%
Net Revenues over (under) Expenditures	(500)	391,702		
<i>MILLS RIVER SEWER PROJECTS</i>				
Revenues:	137,893	896,260	2,884,800	31.1%
Expenditures:	<u>121,077</u>	<u>1,039,965</u>	2,884,800	36.0%
Net Revenues over (under) Expenditures	16,816	(143,705)		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY05</u>
<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	350,146	3,207,391	5,616,476	57.1%
Expenditures:	<u>328,392</u>	<u>2,816,610</u>	5,616,476	50.1%
Net Revenues over (under) Expenditures	21,754	390,781		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	71,017	774,232	1,498,320	51.7%
Expenditures:	<u>27,245</u>	<u>215,133</u>	1,498,320	14.4%
Net Revenues over (under) Expenditures	43,772	559,099		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	5,709	51,361	42,701	120.3%
Expenditures:	<u>1,475</u>	<u>12,453</u>	42,701	29.2%
Net Revenues over (under) Expenditures	4,234	38,908		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 4/30/05**

<u>Fund(s)</u>	<u>04/01/05 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>04/30/05 Ending Cash Balance</u>
General	18,828,809.75	4,303,320.01	(5,705,914.14)	17,426,215.62
Special Revenue	2,224,572.47	307,582.05	(439,932.37)	2,092,222.15
Capital Projects	(1,009,847.91)	10,200.71	(1,134,751.48)	(2,134,398.68)
Enterprise	6,804,042.43	506,307.68	(503,780.82)	6,806,569.29
Trust & Agency	<u>362,481.37</u>	<u>144,372.85</u>	<u>(115,439.94)</u>	<u>391,414.28</u>
Subtotal	27,210,058.11	5,271,783.30	(7,899,818.75)	24,582,022.66
Total cash available at 4/30/05				\$24,582,022.66