

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: March 2, 2006

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

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 new generators for the mountaintop communication sites 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 Mills River Watershed Protection Project, the Mud Creek Watershed Restoration Fund and the Mills River Sewer Capital Projects 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.

The YTD deficit in the Historic Courthouse Capital Project will be reimbursed by proceeds from the anticipated sale of Certificates of Participation (COPs) in June 2006.

HENDERSON COUNTY FINANCIAL REPORT
January 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 | 12,997,868 | 63,378,777 | 93,326,103 | 67.9% |
| EXPENDITURES | | | | |
| Governing Body | 22,537 | 210,169 | 305,541 | 68.8% |
| Dues/Non-Profit Contributions | 767 | 224,788 | 317,308 | 70.8% |
| County Manager | 45,222 | 311,075 | 460,170 | 67.6% |
| Human Resources | 26,603 | 180,859 | 295,761 | 61.2% |
| Elections | 18,559 | 196,190 | 521,953 | 37.6% |
| Finance | 27,524 | 244,256 | 423,274 | 57.7% |
| County Assessor | 51,900 | 400,086 | 749,646 | 53.4% |
| Tax Collector | 29,719 | 238,599 | 442,580 | 53.9% |
| Deputy Tax Collector | 10,732 | 92,246 | 172,565 | 53.5% |
| Legal | 34,759 | 275,287 | 569,006 | 48.4% |
| Register of Deeds | 110,614 | 889,109 | 1,334,675 | 66.6% |
| Central Services | 123,013 | 1,051,086 | 2,042,399 | 51.5% |
| Garage | 49,153 | 397,944 | 641,892 | 62.0% |
| Court Facilities | 19,955 | 142,891 | 181,500 | 78.7% |
| Information Technology | 103,611 | 775,936 | 1,488,383 | 52.1% |
| Sheriff | 691,337 | 6,323,444 | 9,844,849 | 64.2% |
| Jail | 257,241 | 2,017,373 | 3,576,604 | 56.4% |
| Emergency Management | 12,213 | 135,443 | 241,089 | 56.2% |
| Fire Marshal | 21,143 | 173,777 | 263,454 | 66.0% |
| Inspections | 66,100 | 511,927 | 932,339 | 54.9% |
| Projects Management | 8,851 | 58,457 | 118,000 | 49.5% |
| Emergency Medical Services | 229,442 | 1,761,138 | 2,812,022 | 62.6% |
| Animal Control | 32,190 | 269,841 | 556,612 | 48.5% |
| Criminal Justice Partnership Program | 7,825 | 61,503 | 85,230 | 72.2% |
| Rescue Squad Contribution | 0 | 42,870 | 85,740 | 50.0% |
| Property Addressing | 8,403 | 63,944 | 122,520 | 52.2% |
| Forestry Services | 3,739 | 15,680 | 50,378 | 31.1% |
| Soil & Water Conservation | 11,813 | 137,132 | 222,344 | 61.7% |
| Utilities | 16,473 | 109,440 | 176,340 | 62.1% |
| Planning | 30,824 | 331,435 | 647,166 | 51.2% |
| Development Services | 19,008 | 178,386 | 292,835 | 60.9% |
| Cooperative Extension | 30,149 | 181,088 | 369,791 | 49.0% |
| Land Records | 26,020 | 214,903 | 319,120 | 67.3% |
| HOME Program | 0 | 0 | 90,000 | 0.0% |
| Economic Development | 0 | 481,692 | 728,218 | 66.1% |
| Public Health | 381,301 | 3,115,748 | 5,450,992 | 57.2% |
| H&CC Block Grant | 101,005 | 304,399 | 624,956 | 48.7% |
| Spectrum Youth Shelter | 42,331 | 344,638 | 633,981 | 54.4% |
| Mental Health | 255,251 | 321,325 | 585,496 | 54.9% |
| Rural Transportation Assist Program | 17,140 | 111,067 | 211,197 | 52.6% |
| Social Services | 1,672,742 | 11,895,056 | 20,186,607 | 58.9% |
| Juvenile Justice Programs | 6,136 | 84,488 | 202,985 | 41.6% |
| Veterans Services | 1,275 | 11,852 | 23,823 | 49.8% |
| Public Library | 161,028 | 1,554,805 | 2,666,342 | 58.3% |
| Recreation | 61,793 | 573,998 | 1,022,013 | 56.2% |
| Education | 1,236,447 | 12,457,681 | 20,418,061 | 61.0% |
| Debt Service | 116,065 | 2,276,555 | 9,057,285 | 25.1% |
| Non-Departmental | 0 | 134,564 | 0 | 0.0% |
| Interfund Transfers | <u>49,725</u> | <u>348,074</u> | <u>761,061</u> | <u>45.7%</u> |
| Total Expenditures | 6,249,678 | 52,234,244 | 93,326,103 | 56.0% |
| Net Revenues over (under) | 6,748,190 | 11,144,533 | | |
| Expenditures | | | | |

| | <u>CURRENT</u> <u>MONTH</u> | <u>YEAR TO</u> <u>DATE</u> | <u>BUDGET</u> | <u>%USED</u> <u>FY06</u> |
|-------------------------------------|--------------------------------|-------------------------------|-------------------|-----------------------------|
| <u>APPROPRIATIONS DETAIL</u> | | | | |
| <i>PUBLIC HEALTH</i> | | | | |
| General Health | 130,575 | 1,074,966 | 1,758,189 | 61.1% |
| Bioterrorism Program | 1,683 | 49,330 | 65,881 | 74.9% |
| AIDS Grant | 2,617 | 9,124 | 16,062 | 56.8% |
| Tuberculosis Program | 1,932 | 7,306 | 15,983 | 45.7% |
| Maternal Health | 54,094 | 401,698 | 710,760 | 56.5% |
| Family Planning | 22,272 | 113,001 | 224,663 | 50.3% |
| Child Health | 65,748 | 493,646 | 920,810 | 53.6% |
| WIC Program | 28,395 | 221,837 | 376,137 | 59.0% |
| WIC-Satellite Clinics | 1,182 | 2,637 | 17,517 | 15.1% |
| Kidfit-Bodyworks | 0 | 609 | 1,000 | 60.9% |
| B&CC Control Program | 200 | 23,172 | 27,438 | 84.5% |
| Risk Reduction | 3,373 | 28,678 | 46,892 | 61.2% |
| IAP Program | 0 | 20,553 | 21,080 | 97.5% |
| NC Cardiovascular Health Program | 0 | 38,507 | 104,800 | 36.7% |
| Smartstart-Childcare | 5,400 | 45,230 | 88,102 | 51.3% |
| SmartStart-Preventive Dental Care | 6,619 | 48,766 | 98,673 | 49.4% |
| Healthy Carolinians | 0 | 0 | 5,000 | 0.0% |
| Health Nutrition Services-BRHC | 0 | 21,304 | 17,200 | 123.9% |
| Prenatal Smoking Cessation Program | 723 | 6,415 | 13,809 | 46.5% |
| Environmental Health | <u>56,488</u> | <u>508,969</u> | <u>920,996</u> | <u>55.3%</u> |
| Total Expenditures | 381,301 | 3,115,748 | 5,450,992 | 57.2% |
| <i>SOCIAL SERVICES</i> | | | | |
| Staff Operations | 709,471 | 5,475,924 | 9,450,668 | 57.9% |
| DSS-Smartstart Program | 30,298 | 199,457 | 434,704 | 45.9% |
| DSS-NC FAST | 4,340 | 26,599 | 50,167 | 53.0% |
| Federal & State Programs | 924,525 | 6,166,600 | 10,211,543 | 60.4% |
| General Assistance | <u>4,108</u> | <u>26,476</u> | <u>39,525</u> | <u>67.0%</u> |
| Total Expenditures | 1,672,742 | 11,895,056 | 20,186,607 | 58.9% |
| <i>EDUCATION</i> | | | | |
| Schools Current Expense | 1,009,291 | 10,469,497 | 16,891,418 | 62.0% |
| Schools Capital Expense | 66,602 | 864,309 | 1,400,000 | 61.7% |
| Schools Maintenance | 0 | 0 | 200,000 | 0.0% |
| Blue Ridge Community College | <u>160,554</u> | <u>1,123,875</u> | <u>1,926,643</u> | <u>58.3%</u> |
| Total Expenditures | 1,236,447 | 12,457,681 | 20,418,061 | 61.0% |
| <i>DEBT SERVICE</i> | | | | |
| County Schools | 475 | 1,484,479 | 6,231,057 | 23.8% |
| Blue Ridge Community College | 0 | 29,989 | 393,178 | 7.6% |
| Henderson County | <u>115,590</u> | <u>762,087</u> | <u>2,433,050</u> | <u>31.3%</u> |
| Total Expenditures | 116,065 | 2,276,555 | 9,057,285 | 25.1% |
| <i>INTERFUND TRANSFERS</i> | | | | |
| Revaluation Reserve Fund | 49,725 | 348,074 | 596,698 | 58.3% |
| Debt Service Fund | 0 | 0 | <u>164,363</u> | <u>0.0%</u> |
| Total Expenditures | 49,725 | 348,074 | 761,061 | 45.7% |

| | <u>CURRENT</u> <u>MONTH</u> | <u>YEAR TO</u> <u>DATE</u> | <u>BUDGET</u> | <u>%USED</u> <u>FY06</u> |
|--|--------------------------------|-------------------------------|---------------|-----------------------------|
| <u>SPECIAL REVENUE FUNDS</u> | | | | |
| <i>FIRE DISTRICTS FUND</i> | | | | |
| Revenues: | 868,665 | 4,421,604 | 4,943,927 | 89.4% |
| Expenditures: | <u>1,299,703</u> | <u>1,911,983</u> | 4,943,927 | 38.7% |
| Net Revenues over (under) Expenditures | (431,038) | 2,509,621 | | |
| <i>REVALUATION RESERVE FUND</i> | | | | |
| Revenues: | 49,745 | 348,514 | 596,698 | 58.4% |
| Expenditures: | <u>39,528</u> | <u>310,230</u> | 596,698 | 52.0% |
| Net Revenues over (under) Expenditures | 10,217 | 38,284 | | |
| <i>TRAVEL & TOURISM FUND</i> | | | | |
| Revenues: | 49,922 | 441,001 | 781,739 | 56.4% |
| Expenditures: | <u>53,200</u> | <u>341,032</u> | 781,739 | 43.6% |
| Net Revenues over (under) Expenditures | (3,278) | 99,969 | | |
| <i>EMERGENCY 911 COMMUNICATIONS FUND</i> | | | | |
| Revenues: | 44,498 | 265,322 | 628,785 | 42.2% |
| Expenditures: | <u>3,213</u> | <u>478,380</u> | 628,785 | 76.1% |
| Net Revenues over (under) Expenditures | 41,285 | (213,058) | | |
| <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 | 384,296 | 399,083 | 96.3% |
| Expenditures: | <u>0</u> | <u>384,296</u> | 399,803 | 96.1% |
| Net Revenues over (under) Expenditures | 0 | 0 | | |
| <i>MILLS RIVER WATERSHED PROTECTION PROJECT (Project to Date)</i> | | | | |
| Revenues: | 16,805 | 315,152 | 538,000 | 58.6% |
| Expenditures: | <u>7,968</u> | <u>328,514</u> | 538,000 | 61.1% |
| Net Revenues over (under) Expenditures | 8,837 | (13,362) | | |
| <i>MUD CREEK WATERSHED RESTORATION PROJECT (Project to Date)</i> | | | | |
| Revenues: | 39,906 | 148,773 | 171,201 | 86.9% |
| Expenditures: | <u>4,389</u> | <u>151,118</u> | 171,201 | 88.3% |
| Net Revenues over (under) Expenditures | 35,517 | (2,345) | | |
| <i>EMERGENCY WATERSHED PROTECTION (EWP) PROJECT (Project to Date)</i> | | | | |
| Revenues: | 484,794 | 1,920,340 | 2,207,605 | 87.0% |
| Expenditures: | <u>270,126</u> | <u>1,891,717</u> | 2,207,605 | 85.7% |
| Net Revenues over (under) Expenditures | 214,668 | 28,623 | | |

| | <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 (Project to Date)</i> | | | | |
| Revenues: | 62,631 | 12,398,694 | 12,195,910 | 101.7% |
| Expenditures: | <u>612,751</u> | <u>4,683,447</u> | 12,195,910 | 38.4% |
| Net Revenues over (under) | (550,120) | 7,715,247 | | |
| Expenditures | | | | |
| <i>HISTORIC COURTHOUSE PROJECT (Project to Date)</i> | | | | |
| Revenues: | 0 | 490,000 | 600,000 | 81.7% |
| Expenditures: | <u>68,238</u> | <u>583,337</u> | 600,000 | 97.2% |
| Net Revenues over (under) | (68,238) | (93,337) | | |
| Expenditures | | | | |
| <i>JAIL DEMOLITION PROJECT (Project to Date)</i> | | | | |
| Revenues: | 0 | 444,670 | 450,000 | 98.8% |
| Expenditures: | <u>3,095</u> | <u>394,107</u> | 450,000 | 87.6% |
| Net Revenues over (under) | (3,095) | 50,563 | | |
| Expenditures | | | | |
| <i>ANIMAL SHELTER PROJECT (Project to Date)</i> | | | | |
| Revenues: | 0 | 1,310,000 | 1,577,500 | 83.0% |
| Expenditures: | <u>309,844</u> | <u>906,382</u> | 1,577,500 | 57.5% |
| Net Revenues over (under) | (309,844) | 403,618 | | |
| Expenditures | | | | |
| <i>DANA ELEMENTARY SCHOOL PROJECT (Project to Date)</i> | | | | |
| Revenues: | 65,188 | 12,869,993 | 12,660,674 | 101.7% |
| Expenditures: | <u>636,164</u> | <u>4,073,367</u> | 12,660,674 | 32.2% |
| Net Revenues over (under) | (570,976) | 8,796,626 | | |
| Expenditures | | | | |
| <i>MILLS RIVER SEWER PROJECTS (Project to Date)</i> | | | | |
| Revenues: | 240,000 | 1,927,390 | 2,884,800 | 66.8% |
| Expenditures: | <u>109,804</u> | <u>2,098,504</u> | 2,884,800 | 72.7% |
| Net Revenues over (under) | 130,196 | (171,114) | | |
| Expenditures | | | | |

| | <u>CURRENT</u> <u>MONTH</u> | <u>YEAR TO</u> <u>DATE</u> | <u>BUDGET</u> | <u>%USED</u> <u>FY06</u> |
|---|--------------------------------|-------------------------------|---------------|-----------------------------|
| <u>ENTERPRISE FUNDS</u> | | | | |
| <i>SOLID WASTE LANDFILL FUND</i> | | | | |
| Revenues: | 249,592 | 2,504,190 | 5,715,000 | 43.8% |
| Expenditures: | <u>294,161</u> | <u>1,993,412</u> | 5,715,000 | 34.9% |
| Net Revenues over (under) Expenditures | (44,569) | 510,778 | | |
| <i>CANE CREEK W&S DISTRICT FUND</i> | | | | |
| Revenues: | 97,707 | 728,139 | 859,093 | 84.8% |
| Expenditures: | <u>7,688</u> | <u>80,840</u> | 859,093 | 9.4% |
| Net Revenues over (under) Expenditures | 90,019 | 647,299 | | |
| <i>JUSTICE ACADEMY SEWER FUND</i> | | | | |
| Revenues: | 5,714 | 46,805 | 44,600 | 104.9% |
| Expenditures: | <u>1,677</u> | <u>9,148</u> | 44,600 | 20.5% |
| Net Revenues over (under) Expenditures | 4,037 | 37,657 | | |

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 1/31/06**

| <u>Fund(s)</u> | <u>01/01/06 Beg. Cash Balance</u> | <u>Debits Revenues</u> | <u>(Credits) (Expenditures)</u> | <u>01/31/06 Ending Cash Balance</u> |
|--|---|----------------------------|-------------------------------------|---|
| General | \$22,677,131.25 | \$12,993,456.08 | (\$6,557,372.48) | \$29,113,214.85 |
| Special Revenue | 3,177,576.95 | 1,109,664.94 | (1,508,463.40) | 2,778,778.49 |
| Capital Projects | (1,955,652.10) | 653,461.18 | (1,834,313.59) | (3,136,504.51) |
| Enterprise | 5,894,794.98 | 432,253.28 | (446,587.71) | 5,880,460.55 |
| Trust & Agency | <u>251,227.92</u> | <u>108,292.88</u> | <u>(133,327.12)</u> | <u>226,193.68</u> |
| Subtotal | 30,045,079.00 | 15,297,128.36 | (10,480,064.30) | 34,862,143.06 |
| Capital Project Escrow Account Balances: | | | | 16,464,219.14 |
| Total cash available at 1/31/06 | | | | \$51,326,362.20 |