

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: February 4, 2019
SUBJECT: County Financial Report/Cash Balance Report – December 2018
PRESENTER: Samantha R. Reynolds, Finance Director
ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached for the Board's review and approval are the December 2018 County Financial and Cash Balance Reports.

The following are explanations for departments/programs with higher budget to actual percentages for the month of December:

- Elections – payment for Board approved capital purchases
- Garage – encumbrances for Board approved capital purchases, fuel costs to be allocated
- Emergency Medical Services – encumbrances for Board approved vehicle purchases
- Rescue Squad – payment of 2nd quarter Board approved contribution payment
- Heritage Museum – payment of January appropriation in late December
- Agri-Business – excess operating expenditures that will be covered by membership fees
- Medical Services – Autopsies – higher than average billing for the month
- Mental Health – payment of 2nd quarter Board approved maintenance of effort (MOE) payment remitted
- Public Education – payment 6 of 10 of annual appropriation made to the public schools
- Debt Service – annual principal and interest payments schedule/come due and were paid in November
- Non-departmental – workers compensation claims to be allocated

The YTD deficits in the Recreation Parks Improvements is due to the project (and others) being paid from appropriated fund balance in the Capital Projects Fund, primarily from proceeds received from the sale of the Bent Creek property as approved in the prior year's budget.

The YTD deficit in the Oklawaha Greenway Project is due to the timing of the grantor's reimbursement of expenditures incurred.

BOARD ACTION REQUESTED:

Request that the Board consider approving the County's December 2018 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the December 2018 County Financial Report and Cash Balance Report as presented.

**HENDERSON COUNTY FINANCIAL REPORT
DECEMBER 31, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>% USED FY2019</u>
GENERAL FUND				
REVENUES				
Total Revenues	\$ 17,000,058	\$ 83,718,632	\$ 146,185,510	57.3%
EXPENDITURES				
Governing Body	24,218	197,945	428,941	46.1%
Dues/Non-Profit Contributions	1,781	209,534	475,898	44.0%
County Manager	20,565	143,703	515,161	27.9%
Administrative Services	61,195	238,292	496,299	48.0%
Human Resources	68,175	382,323	786,256	48.6%
Elections	37,022	846,123	1,398,550	60.5%
Finance	66,986	428,088	907,773	47.2%
County Assessor	81,401	708,264	1,841,918	38.5%
Tax Collector	32,022	205,550	496,849	41.4%
Legal	57,548	370,346	803,391	46.1%
Register of Deeds	28,467	267,387	541,351	49.4%
Facilities Services	353,635	1,900,476	4,752,070	40.0%
Garage	36,987	270,778	432,848	62.6%
Court Facilities	27,987	94,878	190,000	49.9%
Information Technology	272,289	1,507,213	3,289,054	45.8%
Sheriff	1,123,313	8,649,751	17,873,221	48.4%
Detention Center	325,634	2,354,893	4,862,293	48.4%
Emergency Management	29,558	210,459	560,213	37.6%
Fire Services	59,128	238,727	734,895	32.5%
Building Services	71,002	501,397	1,081,559	46.4%
Wellness Clinic	82,264	465,729	992,283	46.9%
Emergency Medical Services	475,036	3,529,235	6,626,613	53.3%
Animal Services	48,828	306,138	680,107	45.0%
Rescue Squad	71,662	223,009	281,360	79.3%
Forestry Services	2,953	12,333	58,298	21.2%
Soil & Water Conservation	23,686	169,079	362,044	46.7%
Planning	41,862	272,284	652,265	41.7%
Code Enforcement Services	18,281	143,193	317,419	45.1%
Heritage Museum	16,667	58,333	100,000	58.3%
Cooperative Extension	29,013	224,635	427,681	52.5%
Projects Management	28,024	170,569	337,936	50.5%
Economic Development	-	188,375	1,370,326	13.7%
Agri-Business	11,555	84,262	151,601	55.6%
Public Health	513,221	3,448,239	7,634,460	45.2%
Environmental Health	76,441	593,362	1,268,100	46.8%
H&CC Block Grant	43,776	393,673	855,036	46.0%
Medical Services - Autopsies	11,600	33,150	60,000	55.3%
Mental Health	132,153	396,459	528,612	75.0%
Rural Transportation Assist Program	86,168	97,930	196,095	49.9%
Social Services	1,212,912	7,599,519	18,496,801	41.1%
Juvenile Justice Programs	24,960	140,751	268,745	52.4%
Veteran Services	3,209	23,326	46,495	50.2%
Public Library	301,928	1,672,764	3,316,544	50.4%
Recreation	91,357	821,219	1,965,035	41.8%
Public Education	3,755,818	20,308,365	34,066,099	59.6%
Debt Service	4,000	10,312,570	17,378,579	59.3%
Non-Departmental	204,930	1,402,549	2,460,000	57.0%
Interfund Transfers	234,870	1,409,218	2,818,436	50.0%
Total Expenditures	10,326,087	74,226,395	\$ 146,185,510	50.8%
Net Revenues over (under) Expenditures	\$ 6,673,971	\$ 9,492,237		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2019</u>
<u>APPROPRIATIONS DETAIL</u>				
<i>SOCIAL SERVICES</i>				
Staff Operations	\$ 927,931	\$ 6,217,390	\$ 13,974,422	44.5%
Federal & State Programs	283,586	1,356,520	4,422,379	30.7%
General Assistance	1,395	25,609	100,000	25.6%
Total Expenditures	\$ 1,212,912	\$ 7,599,519	\$ 18,496,801	41.1%
<i>EDUCATION</i>				
Schools Current/Capital Expense	\$ 3,046,439	\$ 17,825,539	\$ 29,809,826	59.8%
Blue Ridge Community College	709,379	2,482,826	4,256,273	58.3%
Total Expenditures	\$ 3,755,818	\$ 20,308,365	\$ 34,066,099	59.6%
<i>DEBT SERVICE</i>				
Public Schools	\$ 2,000	\$ 4,882,239	\$ 9,072,074	53.8%
Blue Ridge Community College	-	1,698,252	1,937,210	87.7%
Henderson County	2,000	3,732,079	6,369,295	58.6%
Total Expenditures	\$ 4,000	\$ 10,312,570	\$ 17,378,579	59.3%
<i>INTERFUND TRANSFERS</i>				
Capital Reserve Fund	\$ 192,083	\$ 1,152,500	\$ 2,305,001	50.0%
Public Transit Fund	19,120	114,717	229,435	50.0%
Capital Projects Fund	19,167	115,000	230,000	50.0%
Solid Waste Fund	4,500	27,000	54,000	50.0%
Total Expenditures	\$ 234,870	\$ 1,409,217	\$ 2,818,436	50.0%

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2019</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>CAPITAL RESERVE FUND</i>				
Revenues:	\$ 192,083	\$ 1,152,500	\$ 2,305,001	50.0%
Expenditures:	<u>6,250</u>	<u>37,500</u>	\$ 2,305,001	1.6%
Net Revenues over (under) Expenditures	<u>\$ 185,833</u>	<u>\$ 1,115,000</u>		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	\$ 2,230,008	\$ 7,507,270	\$ 9,295,422	80.8%
Expenditures:	<u>747,357</u>	<u>2,012,058</u>	\$ 9,295,422	21.6%
Net Revenues over (under) Expenditures	<u>\$ 1,482,651</u>	<u>\$ 5,495,212</u>		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	\$ 102,594	\$ 611,332	\$ 1,210,339	50.5%
Expenditures:	<u>61,392</u>	<u>458,220</u>	\$ 1,210,339	37.9%
Net Revenues over (under) Expenditures	<u>\$ 41,202</u>	<u>\$ 153,112</u>		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	\$ (63)	\$ 297,585	\$ 712,587	41.8%
Expenditures:	<u>40,249</u>	<u>274,517</u>	\$ 712,587	38.5%
Net Revenues over (under) Expenditures	<u>\$ (40,312)</u>	<u>\$ 23,068</u>		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	\$ 5,749	\$ 603,835	\$ 1,020,425	59.2%
Expenditures:	<u>286,218</u>	<u>296,421</u>	\$ 1,020,425	29.0%
Net Revenues over (under) Expenditures	<u>\$ (280,469)</u>	<u>\$ 307,414</u>		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2019</u>
<u>CAPITAL PROJECT FUNDS</u>				
<i>EMERGENCY SERVICES HEADQUARTERS PROJECT (Project to Date)</i>				
Revenues:	\$ 3,422	\$ 14,135,345	\$ 13,840,670	102.1%
Expenditures:	<u>484,323</u>	<u>13,442,896</u>	\$ 13,840,670	97.1%
Net Revenues over (under) Expenditures	<u>\$ (480,901)</u>	<u>\$ 692,449</u>		
<i>EDNEYVILLE ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	\$ 43,422	\$ 27,002,674	\$ 26,854,136	100.6%
Expenditures:	<u>867,704</u>	<u>5,341,637</u>	\$ 26,854,136	19.9%
Net Revenues over (under) Expenditures	<u>\$ (824,282)</u>	<u>\$ 21,661,037</u>		
<i>RECREATION PARKS IMPROVEMENTS (Project to Date)</i>				
Revenues:	\$ -	\$ 1,091	\$ 570,000	0.2%
Expenditures:	<u>-</u>	<u>400,501</u>	\$ 570,000	70.3%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ (399,410)</u>		
<i>MAIN LIBRARY RENOVATION (Project to Date)</i>				
Revenues:	\$ -	\$ 208,785	\$ 208,785	100.0%
Expenditures:	<u>17,831</u>	<u>183,222</u>	\$ 208,785	87.8%
Net Revenues over (under) Expenditures	<u>\$ (17,831)</u>	<u>\$ 25,563</u>		
<i>OKLAWAHA GREENWAY PROJECT</i>				
Revenues:	\$ -	\$ 10,443	\$ 120,000	8.7%
Expenditures:	<u>12,915</u>	<u>43,052</u>	\$ 120,000	35.9%
Net Revenues over (under) Expenditures	<u>\$ (12,915)</u>	<u>\$ (32,609)</u>		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2019</u>
<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	\$ 512,123	\$ 4,194,217	\$ 6,465,126	64.9%
Expenditures:	<u>591,269</u>	<u>3,582,708</u>	\$ 6,465,126	55.4%
Net Revenues over (under) Expenditures	<u>\$ (79,146)</u>	<u>\$ 611,509</u>		
<i>CANE CREEK WATER & SEWER DISTRICT FUND</i>				
Revenues:	\$ 108,371	\$ 993,664	\$ 2,915,836	34.1%
Expenditures:	<u>83,875</u>	<u>627,020</u>	\$ 2,915,836	21.5%
Net Revenues over (under) Expenditures	<u>\$ 24,496</u>	<u>\$ 366,644</u>		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	\$ 4,885	\$ 22,483	\$ 42,224	53.2%
Expenditures:	<u>3,938</u>	<u>15,411</u>	\$ 42,224	36.5%
Net Revenues over (under) Expenditures	<u>\$ 947</u>	<u>\$ 7,072</u>		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 12/31/2018**

<u>Fund(s)</u>	<u>12/01/18 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>12/31/18 Ending Cash Balance</u>
General	\$ 57,814,701.53	\$ 25,942,490.80	\$ (11,575,458.75)	\$ 72,181,733.58
Special Revenue	17,290,713.34	2,684,549.50	(844,669.66)	\$ 19,130,593.18
Capital Projects	1,971,267.78	1,456,935.44	(1,228,159.91)	\$ 2,200,043.31
Enterprise	4,259,481.45	846,094.01	(1,164,971.94)	\$ 3,940,603.52
Trust & Agency	<u>911,125.11</u>	<u>292,404.23</u>	<u>(246,980.72)</u>	\$ 956,548.62
Total	<u>\$ 82,247,289.21</u>	<u>\$ 31,222,473.98</u>	<u>\$ (15,060,240.98)</u>	
Total cash available as of 12/31/2018				<u>\$ 98,409,522.21</u>