

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: April 1, 2019
SUBJECT: County Financial Report/Cash Balance Report – February 2019
PRESENTER: Samantha R. Reynolds, Finance Director
ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached for the Board's review and approval are the February 2019 County Financial and Cash Balance Reports.

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

- Garage – encumbrances for Board approved capital purchases, fuel costs to be allocated
- Rescue Squad – payment of 3rd quarter Board approved contribution payment
- 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 3rd quarter Board approved maintenance of effort (MOE)
- Juvenile Justice Programs – budget adjustment pending final approval of total allocation amount
- Public Education – payment 8 of 10 of annual appropriation made to the public schools

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 February 2019 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the February 2019 County Financial Report and Cash Balance Report as presented.

HENDERSON COUNTY FINANCIAL REPORT
FEBRUARY 28, 2019

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>% USED</u> <u>FY2019</u>
GENERAL FUND				
REVENUES				
Total Revenues	\$ 5,973,865	\$104,946,277	\$ 146,480,835	71.6%
EXPENDITURES				
Governing Body	26,423	249,635	428,941	58.2%
Dues/Non-Profit Contributions	9,563	315,841	475,898	66.4%
County Manager	20,931	250,067	515,161	48.5%
Administrative Services	37,684	317,957	496,299	64.1%
Human Resources	57,933	491,937	786,256	62.6%
Elections	59,543	940,530	1,398,550	67.3%
Finance	63,785	562,469	907,773	62.0%
County Assessor	134,541	994,250	1,841,918	54.0%
Tax Collector	33,251	273,509	496,849	55.0%
Legal	55,689	516,779	803,391	64.3%
Register of Deeds	28,932	328,898	541,351	60.8%
Facilities Services	381,239	2,882,071	4,892,885	58.9%
Garage	30,616	315,264	432,848	72.8%
Court Facilities	10,076	116,447	190,000	61.3%
Information Technology	287,721	2,042,196	3,289,054	62.1%
Sheriff	1,332,084	11,286,958	17,903,211	63.0%
Detention Center	354,615	3,018,072	4,862,293	62.1%
Emergency Management	29,771	321,620	561,213	57.3%
Fire Services	53,692	316,694	734,895	43.1%
Building Services	110,105	667,981	1,081,559	61.8%
Wellness Clinic	67,094	598,422	992,283	60.3%
Emergency Medical Services	477,675	4,488,264	6,626,613	67.7%
Animal Services	51,760	399,533	680,107	58.7%
Rescue Squad	2,488	229,147	281,360	81.4%
Forestry Services	3,308	19,558	58,298	33.5%
Soil & Water Conservation	25,628	222,089	362,044	61.3%
Planning	43,312	361,618	652,265	55.4%
Code Enforcement Services	22,276	187,070	317,419	58.9%
Heritage Museum	8,333	66,667	100,000	66.7%
Cooperative Extension	25,825	281,129	427,681	65.7%
Projects Management	25,394	221,644	337,936	65.6%
Economic Development	-	444,765	1,370,326	32.5%
Agri-Business	11,690	109,801	151,601	72.4%
Public Health	564,752	4,525,049	7,634,460	59.3%
Environmental Health	92,352	771,305	1,268,100	60.8%
H&CC Block Grant	64,799	458,472	855,036	53.6%
Medical Services - Autopsies	9,800	42,950	60,000	71.6%
Mental Health	-	396,459	528,612	75.0%
Rural Transportation Assist Program	28,760	126,690	196,095	64.6%
Social Services	1,411,043	10,469,470	18,496,801	56.6%
Juvenile Justice Programs	22,543	188,240	268,745	70.0%
Veteran Services	3,371	29,959	46,495	64.4%
Public Library	266,094	2,175,306	3,337,184	65.2%
Recreation	163,397	1,194,943	2,067,915	57.8%
Public Education	3,287,489	26,533,354	34,066,099	77.9%
Debt Service	718	10,313,288	17,378,579	59.3%
Non-Departmental	103,447	1,662,891	2,460,000	67.6%
Interfund Transfers	234,870	1,878,957	2,818,436	66.7%
Total Expenditures	10,136,412	94,606,215	\$ 146,480,835	64.6%
Net Revenues over (under) Expenditures	\$ (4,162,547)	\$ 10,340,062		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2019</u>
<u>APPROPRIATIONS DETAIL</u>				
<i>SOCIAL SERVICES</i>				
Staff Operations	\$ 1,064,952	\$ 8,318,276	\$ 13,974,422	59.5%
Federal & State Programs	342,183	2,113,734	4,422,379	47.8%
General Assistance	3,908	37,460	100,000	37.5%
Total Expenditures	\$ 1,411,043	\$ 10,469,470	\$ 18,496,801	56.6%
<i>EDUCATION</i>				
Schools Current/Capital Expense	\$ 2,932,800	\$ 23,695,839	\$ 29,809,826	79.5%
Blue Ridge Community College	354,689	2,837,515	4,256,273	66.7%
Total Expenditures	\$ 3,287,489	\$ 26,533,354	\$ 34,066,099	77.9%
<i>DEBT SERVICE</i>				
Public Schools	\$ 693	\$ 4,882,933	\$ 9,072,074	53.8%
Blue Ridge Community College	-	1,698,252	1,937,210	87.7%
Henderson County	25	3,732,103	6,369,295	58.6%
Total Expenditures	\$ 718	\$ 10,313,288	\$ 17,378,579	59.3%
<i>INTERFUND TRANSFERS</i>				
Capital Reserve Fund	\$ 192,083	\$ 1,536,667	\$ 2,305,001	66.7%
Public Transit Fund	19,120	152,957	229,435	66.7%
Capital Projects Fund	19,167	153,333	230,000	66.7%
Solid Waste Fund	4,500	36,000	54,000	66.7%
Total Expenditures	\$ 234,870	\$ 1,878,957	\$ 2,818,436	66.7%

	<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:	\$ 192,043	\$ 1,536,667	\$ 2,548,696	60.3%
Expenditures:	<u>6,250</u>	<u>293,695</u>	\$ 2,548,696	11.5%
Net Revenues over (under) Expenditures	<u>\$ 185,793</u>	<u>\$ 1,242,972</u>		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	\$ 229,373	\$ 8,888,327	\$ 9,295,422	95.6%
Expenditures:	<u>5,264,488</u>	<u>8,661,608</u>	\$ 9,295,422	93.2%
Net Revenues over (under) Expenditures	<u>\$ (5,035,115)</u>	<u>\$ 226,719</u>		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	\$ 101,309	\$ 815,025	\$ 1,210,339	67.3%
Expenditures:	<u>83,386</u>	<u>595,627</u>	\$ 1,210,339	49.2%
Net Revenues over (under) Expenditures	<u>\$ 17,923</u>	<u>\$ 219,398</u>		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	\$ 59,228	\$ 416,525	\$ 712,587	58.5%
Expenditures:	<u>33,836</u>	<u>299,390</u>	\$ 712,587	42.0%
Net Revenues over (under) Expenditures	<u>\$ 25,392</u>	<u>\$ 117,135</u>		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	\$ 25,664	\$ 746,293	\$ 1,020,425	73.1%
Expenditures:	<u>103,284</u>	<u>403,309</u>	\$ 1,020,425	39.5%
Net Revenues over (under) Expenditures	<u>\$ (77,620)</u>	<u>\$ 342,984</u>		

	<u>CURRENT MONTH</u>	<u>PROJECT TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2019</u>
<u>CAPITAL PROJECT FUNDS</u>				
<i>EMERGENCY SERVICES HEADQUARTERS PROJECT (Project to Date)</i>				
Revenues:	\$ 1,179	\$ 14,147,860	\$ 13,840,670	102.2%
Expenditures:	<u>9,072</u>	<u>13,737,757</u>	\$ 13,840,670	99.3%
Net Revenues over (under) Expenditures	<u>\$ (7,893)</u>	<u>\$ 410,103</u>		
<i>EDNEYVILLE ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	\$ 44,882	\$ 27,094,199	\$ 26,854,136	100.9%
Expenditures:	<u>925,876</u>	<u>6,741,239</u>	\$ 26,854,136	25.1%
Net Revenues over (under) Expenditures	<u>\$ (880,994)</u>	<u>\$ 20,352,960</u>		
<i>MAIN LIBRARY RENOVATION (Project to Date)</i>				
Revenues:	\$ -	\$ 208,785	\$ 208,785	100.0%
Expenditures:	<u>29,719</u>	<u>205,441</u>	\$ 208,785	98.4%
Net Revenues over (under) Expenditures	<u>\$ (29,719)</u>	<u>\$ 3,344</u>		
<i>OKLAWAHA GREENWAY PROJECT</i>				
Revenues:	\$ -	\$ 34,443	\$ 120,000	28.7%
Expenditures:	<u>-</u>	<u>48,046</u>	\$ 120,000	40.0%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ (13,603)</u>		
<i>KUNZ FARM PARK PROJECT</i>				
Revenues:	\$ -	\$ 34,838	\$ 34,838	100.0%
Expenditures:	<u>474</u>	<u>24,100</u>	\$ 34,838	69.2%
Net Revenues over (under) Expenditures	<u>\$ (474)</u>	<u>\$ 10,738</u>		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2019</u>
<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	\$ 663,782	\$ 5,495,027	\$ 7,286,126	75.4%
Expenditures:	<u>525,431</u>	<u>4,695,536</u>	\$ 7,286,126	64.4%
Net Revenues over (under) Expenditures	<u>\$ 138,351</u>	<u>\$ 799,491</u>		
<i>CANE CREEK WATER & SEWER DISTRICT FUND</i>				
Revenues:	\$ 98,552	\$ 1,255,617	\$ 2,940,336	42.7%
Expenditures:	<u>73,557</u>	<u>849,769</u>	\$ 2,940,336	28.9%
Net Revenues over (under) Expenditures	<u>\$ 24,995</u>	<u>\$ 405,848</u>		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	\$ 3,622	\$ 30,721	\$ 42,224	72.8%
Expenditures:	<u>2,046</u>	<u>18,383</u>	\$ 42,224	43.5%
Net Revenues over (under) Expenditures	<u>\$ 1,576</u>	<u>\$ 12,338</u>		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 02/28/2019**

<u>Fund(s)</u>	<u>02/01/19 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>02/28/19 Ending Cash Balance</u>
General	\$ 78,320,551.25	\$ 4,919,826.81	\$ (9,492,989.57)	\$ 73,747,388.49
Special Revenue	18,384,470.65	607,519.84	(5,783,989.44)	\$ 13,208,001.05
Capital Projects	2,599,283.07	902,560.36	(963,752.04)	\$ 2,538,091.39
Enterprise	4,080,405.56	1,005,315.37	(838,762.73)	\$ 4,246,958.20
Trust & Agency	<u>876,771.43</u>	<u>274,010.73</u>	<u>(371,911.61)</u>	\$ 778,870.55
Total	<u>\$ 104,261,481.96</u>	<u>\$ 7,709,233.11</u>	<u>\$ (17,451,405.39)</u>	
Total cash available as of 02/28/2019				<u>\$ 94,519,309.68</u>