

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: May 6, 2019
SUBJECT: County Financial Report/Cash Balance Report – March 2019
PRESENTER: Samantha R. Reynolds, Finance Director
ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

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

- Garage – encumbrances for Board approved capital purchases, fuel costs to be allocated
- Emergency Management – encumbrances for Board approved purchases
- Rescue Squad – payment of 4th quarter Board approved contribution payment, excess fuel costs
- Agri-Business – excess operating expenditures that will be covered by membership fees
- Juvenile Justice Programs – timing of disbursements to programs
- Public Education – payment 9 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.

The YTD deficit in Cane Creek Water and Sewer District is due to encumbrances of expenditures for services to be performed over the remainder of the fiscal year.

BOARD ACTION REQUESTED:

Request that the Board consider approving the County's March 2019 Financial Reports as presented.

Suggested Motion:

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

**HENDERSON COUNTY FINANCIAL REPORT
MARCH 31,2019**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>% USED FY2019</u>
GENERAL FUND				
REVENUES				
Total Revenues	\$ 8,118,551	\$113,064,828	\$ 146,583,867	77.1%
EXPENDITURES				
Governing Body	28,544	277,513	428,941	64.7%
Dues/Non-Profit Contributions	1,262	317,103	475,898	66.6%
County Manager	109,610	359,677	515,161	69.8%
Administrative Services	40,482	358,439	496,299	72.2%
Human Resources	62,216	554,153	786,256	70.5%
Elections	100,167	990,241	1,400,884	70.7%
Finance	76,158	638,626	907,773	70.4%
County Assessor	134,545	1,128,795	1,841,918	61.3%
Tax Collector	38,580	312,089	496,849	62.8%
Legal	68,473	585,252	803,391	72.8%
Register of Deeds	29,640	361,296	541,351	66.7%
Facilities Services	396,524	3,253,340	4,975,454	65.4%
Garage	62,095	355,159	429,848	82.6%
Court Facilities	11,976	128,423	190,000	67.6%
Information Technology	164,966	2,312,327	3,285,054	70.4%
Sheriff	1,302,167	12,559,401	17,903,211	70.2%
Detention Center	334,351	3,352,423	4,862,293	68.9%
Emergency Management	24,808	466,781	575,585	81.1%
Fire Services	29,513	352,690	734,895	48.0%
Building Services	68,286	736,267	1,081,559	68.1%
Wellness Clinic	86,408	662,001	992,283	66.7%
Emergency Medical Services	551,626	4,920,106	6,626,613	74.2%
Animal Services	49,883	449,417	680,107	66.1%
Rescue Squad	70,011	299,158	281,360	106.3%
Forestry Services	3,497	23,055	58,298	39.5%
Soil & Water Conservation	25,607	247,695	362,044	68.4%
Planning	46,481	408,099	652,265	62.6%
Code Enforcement Services	23,167	210,237	317,419	66.2%
Heritage Museum	8,333	75,000	100,000	75.0%
Cooperative Extension	25,337	306,466	427,681	71.7%
Projects Management	26,959	248,603	337,936	73.6%
Economic Development	-	444,765	1,370,326	32.5%
Agri-Business	14,181	123,982	151,601	81.8%
Public Health	560,283	5,089,897	7,655,217	66.5%
Environmental Health	89,763	861,068	1,268,100	67.9%
H&CC Block Grant	75,723	534,194	855,036	62.5%
Medical Services - Autopsies	2,200	45,150	60,000	75.3%
Mental Health	-	396,459	528,612	75.0%
Rural Transportation Assist Program	-	126,690	196,095	64.6%
Social Services	1,348,251	11,799,534	18,496,801	63.8%
Juvenile Justice Programs	21,867	210,107	268,745	78.2%
Veteran Services	3,304	33,263	46,495	71.5%
Public Library	264,805	2,407,314	3,327,184	72.4%
Recreation	242,201	1,450,791	2,067,915	70.2%
Public Education	3,287,489	29,820,844	34,066,099	87.5%
Debt Service	1,945,646	12,258,933	17,378,579	70.5%
Non-Departmental	104,271	1,767,162	2,460,000	71.8%
Interfund Transfers	234,870	2,113,827	2,818,436	75.0%
Total Expenditures	12,196,526	106,733,812	\$ 146,583,867	72.8%
Net Revenues over (under) Expenditures	\$ (4,077,975)	\$ 6,331,016		

	<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	\$ 1,049,626	\$ 9,349,715	\$ 13,974,422	66.9%
Federal & State Programs	292,628	2,406,362	4,422,379	54.4%
General Assistance	5,997	43,457	100,000	43.5%
Total Expenditures	<u>\$ 1,348,251</u>	<u>\$ 11,799,534</u>	<u>\$ 18,496,801</u>	<u>63.8%</u>
<i>EDUCATION</i>				
Schools Current/Capital Expense	\$ 2,932,800	\$ 26,628,639	\$ 29,809,826	89.3%
Blue Ridge Community College	354,689	3,192,205	4,256,273	75.0%
Total Expenditures	<u>\$ 3,287,489</u>	<u>\$ 29,820,844</u>	<u>\$ 34,066,099</u>	<u>87.5%</u>
<i>DEBT SERVICE</i>				
Public Schools	\$ 1,386,321	\$ 6,269,253	\$ 9,071,239	69.1%
Blue Ridge Community College	173,744	1,871,996	1,937,210	96.6%
Henderson County	385,581	4,117,684	6,370,130	64.6%
Total Expenditures	<u>\$ 1,945,646</u>	<u>\$ 12,258,933</u>	<u>\$ 17,378,579</u>	<u>70.5%</u>
<i>INTERFUND TRANSFERS</i>				
Capital Reserve Fund	\$ 192,083	\$ 1,728,751	\$ 2,305,001	75.0%
Public Transit Fund	19,120	172,076	229,435	75.0%
Capital Projects Fund	19,167	172,500	230,000	75.0%
Solid Waste Fund	4,500	40,500	54,000	75.0%
Total Expenditures	<u>\$ 234,870</u>	<u>\$ 2,113,827</u>	<u>\$ 2,818,436</u>	<u>75.0%</u>

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2019</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>CAPITAL RESERVE FUND</i>				
Revenues:	\$ 192,083	\$ 1,728,751	\$ 2,548,696	67.8%
Expenditures:	<u>6,250</u>	<u>299,945</u>	\$ 2,548,696	11.8%
Net Revenues over (under) Expenditures	<u>\$ 185,833</u>	<u>\$ 1,428,806</u>		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	\$ 156,228	\$ 9,044,555	\$ 9,295,422	97.3%
Expenditures:	<u>229,338</u>	<u>8,890,946</u>	\$ 9,295,422	95.6%
Net Revenues over (under) Expenditures	<u>\$ (73,110)</u>	<u>\$ 153,609</u>		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	\$ 101,838	\$ 916,863	\$ 1,210,339	75.8%
Expenditures:	<u>107,597</u>	<u>658,824</u>	\$ 1,210,339	54.4%
Net Revenues over (under) Expenditures	<u>\$ (5,759)</u>	<u>\$ 258,039</u>		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	\$ 59,464	\$ 475,989	\$ 712,587	66.8%
Expenditures:	<u>55,575</u>	<u>361,363</u>	\$ 712,587	50.7%
Net Revenues over (under) Expenditures	<u>\$ 3,889</u>	<u>\$ 114,626</u>		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	\$ 22,975	\$ 769,268	\$ 1,020,425	75.4%
Expenditures:	<u>56,578</u>	<u>459,887</u>	\$ 1,020,425	45.1%
Net Revenues over (under) Expenditures	<u>\$ (33,603)</u>	<u>\$ 309,381</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:	\$ 620	\$ 14,148,480	\$ 13,840,670	102.2%
Expenditures:	<u>10,000</u>	<u>13,747,757</u>	\$ 13,840,670	99.3%
Net Revenues over (under) Expenditures	<u>\$ (9,380)</u>	<u>\$ 400,723</u>		
<i>EDNEYVILLE ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	\$ 5,243	\$ 27,099,441	\$ 26,854,136	100.9%
Expenditures:	<u>1,335,749</u>	<u>8,076,988</u>	\$ 26,854,136	30.1%
Net Revenues over (under) Expenditures	<u>\$ (1,330,506)</u>	<u>\$ 19,022,453</u>		
<i>MAIN LIBRARY RENOVATION (Project to Date)</i>				
Revenues:	\$ -	\$ 208,785	\$ 208,785	100.0%
Expenditures:	<u>-</u>	<u>205,441</u>	\$ 208,785	98.4%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ 3,344</u>		
<i>OKLAWAHA GREENWAY PROJECT (Project to Date)</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 (Project to date)</i>				
Revenues:	\$ -	\$ 34,838	\$ 34,838	100.0%
Expenditures:	<u>-</u>	<u>24,100</u>	\$ 34,838	69.2%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ 10,738</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:	\$ 497,686	\$ 5,992,713	\$ 7,286,126	82.2%
Expenditures:	<u>527,902</u>	<u>5,266,489</u>	\$ 7,286,126	72.3%
Net Revenues over (under) Expenditures	<u>\$ (30,216)</u>	<u>\$ 726,224</u>		
<i>CANE CREEK WATER & SEWER DISTRICT FUND</i>				
Revenues:	\$ 157,334	\$ 1,412,951	\$ 2,940,336	48.1%
Expenditures:	<u>656,744</u>	<u>1,495,402</u>	\$ 2,940,336	50.9%
Net Revenues over (under) Expenditures	<u>\$ (499,410)</u>	<u>\$ (82,451)</u>		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	\$ 4,057	\$ 34,778	\$ 42,224	82.4%
Expenditures:	<u>3,863</u>	<u>22,245</u>	\$ 42,224	52.7%
Net Revenues over (under) Expenditures	<u>\$ 194</u>	<u>\$ 12,533</u>		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 3/31/2019**

<u>Fund(s)</u>	<u>03/01/19 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>03/31/19 Ending Cash Balance</u>
General	\$ 73,747,388.49	\$ 7,961,017.62	\$ (11,659,426.53)	\$ 70,048,979.58
Special Revenue	13,208,001.05	532,268.77	(577,419.91)	\$ 13,162,849.91
Capital Projects	2,538,091.39	960,364.45	(1,527,725.97)	\$ 1,970,729.87
Enterprise	4,246,958.20	745,589.21	(1,310,938.92)	\$ 3,681,608.49
Trust & Agency	<u>778,870.55</u>	<u>596,446.97</u>	<u>(293,778.68)</u>	\$ 1,081,538.84
Total	<u>\$ 94,519,309.68</u>	<u>\$ 10,795,687.02</u>	<u>\$ (15,369,290.01)</u>	
Total cash available as of 03/31/2019				<u>\$ 89,945,706.69</u>