

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

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

SUMMARY OF REQUEST:

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

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

- Dues/Non-Profit Contributions – payment of 3rd quarter Board approved contributions
- 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 3rd quarter Board approved contribution payment
- Agri-Business – excess operating expenditures that will be covered by membership fees
- 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 7 of 10 of annual appropriation made to the public schools
- Non-departmental – workers compensation claims to be allocated; higher than budget occupancy taxes

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 January 2019 Financial Reports as presented.

Suggested Motion:

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

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

| | <u>CURRENT MONTH</u> | <u>YEAR TO DATE</u> | <u>BUDGET</u> | <u>% USED FY2019</u> |
|---|--------------------------|-------------------------|-----------------------|--------------------------|
| GENERAL FUND | | | | |
| REVENUES | | | | |
| Total Revenues | \$ 15,253,780 | \$ 98,972,412 | \$ 146,438,705 | 67.6% |
| EXPENDITURES | | | | |
| Governing Body | 23,034 | 220,979 | 428,941 | 51.5% |
| Dues/Non-Profit Contributions | 96,745 | 306,279 | 475,898 | 64.4% |
| County Manager | 85,433 | 229,136 | 515,161 | 44.5% |
| Administrative Services | 41,980 | 280,272 | 496,299 | 56.5% |
| Human Resources | 51,681 | 434,004 | 786,256 | 55.2% |
| Elections | 36,398 | 880,987 | 1,398,550 | 63.0% |
| Finance | 70,595 | 498,683 | 907,773 | 54.9% |
| County Assessor | 150,265 | 859,119 | 1,841,918 | 46.6% |
| Tax Collector | 34,708 | 240,258 | 496,849 | 48.4% |
| Legal | 90,744 | 461,090 | 803,391 | 57.4% |
| Register of Deeds | 37,630 | 299,966 | 541,351 | 55.4% |
| Facilities Services | 269,828 | 2,469,531 | 4,892,885 | 50.5% |
| Garage | 13,870 | 284,648 | 432,848 | 65.8% |
| Court Facilities | 21,318 | 106,371 | 190,000 | 56.0% |
| Information Technology | 339,011 | 1,919,526 | 3,289,054 | 58.4% |
| Sheriff | 1,286,753 | 9,938,221 | 17,881,721 | 55.6% |
| Detention Center | 391,787 | 2,694,188 | 4,862,293 | 55.4% |
| Emergency Management | 28,908 | 239,367 | 561,213 | 42.7% |
| Fire Services | 21,333 | 263,002 | 734,895 | 35.8% |
| Building Services | 76,339 | 577,736 | 1,081,559 | 53.4% |
| Wellness Clinic | 64,414 | 530,143 | 992,283 | 53.4% |
| Emergency Medical Services | 487,009 | 4,014,477 | 6,626,613 | 60.6% |
| Animal Services | 45,335 | 348,460 | 680,107 | 51.2% |
| Rescue Squad | 3,651 | 226,659 | 281,360 | 80.6% |
| Forestry Services | 3,918 | 16,251 | 58,298 | 27.9% |
| Soil & Water Conservation | 27,381 | 196,460 | 362,044 | 54.3% |
| Planning | 45,101 | 317,384 | 652,265 | 48.7% |
| Code Enforcement Services | 21,395 | 164,589 | 317,419 | 51.9% |
| Heritage Museum | - | 58,333 | 100,000 | 58.3% |
| Cooperative Extension | 63,041 | 255,304 | 427,681 | 59.7% |
| Projects Management | 25,682 | 196,250 | 337,936 | 58.1% |
| Economic Development | 256,390 | 444,765 | 1,370,326 | 32.5% |
| Agri-Business | 13,849 | 98,111 | 151,601 | 64.7% |
| Public Health | 530,429 | 3,963,991 | 7,634,460 | 51.9% |
| Environmental Health | 102,770 | 678,990 | 1,268,100 | 53.5% |
| H&CC Block Grant | - | 393,673 | 855,036 | 46.0% |
| Medical Services - Autopsies | - | 33,150 | 60,000 | 55.3% |
| Mental Health | - | 396,459 | 528,612 | 75.0% |
| Rural Transportation Assist Program | - | 97,930 | 196,095 | 49.9% |
| Social Services | 1,490,558 | 9,067,585 | 18,496,801 | 49.0% |
| Juvenile Justice Programs | 24,946 | 165,697 | 268,745 | 61.7% |
| Veteran Services | 3,262 | 26,588 | 46,495 | 57.2% |
| Public Library | 244,603 | 1,922,025 | 3,316,544 | 58.0% |
| Recreation | 145,435 | 1,033,444 | 2,067,915 | 50.0% |
| Public Education | 2,937,500 | 23,245,865 | 34,066,099 | 68.2% |
| Debt Service | - | 10,312,570 | 17,378,579 | 59.3% |
| Non-Departmental | 156,895 | 1,559,443 | 2,460,000 | 63.4% |
| Interfund Transfers | 234,870 | 1,644,088 | 2,818,436 | 58.3% |
| Total Expenditures | 10,096,794 | 84,612,047 | \$ 146,438,705 | 57.8% |
| Net Revenues over (under) Expenditures | \$ 5,156,986 | \$ 14,360,365 | | |

| | <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 | \$ 1,067,583 | \$ 7,262,481 | \$ 13,974,422 | 52.0% |
| Federal & State Programs | 415,032 | 1,771,552 | 4,422,379 | 40.1% |
| General Assistance | 7,943 | 33,552 | 100,000 | 33.6% |
| Total Expenditures | <u>\$ 1,490,558</u> | <u>\$ 9,067,585</u> | <u>\$ 18,496,801</u> | <u>49.0%</u> |
| <i>EDUCATION</i> | | | | |
| Schools Current/Capital Expense | \$ 2,937,500 | \$ 20,763,039 | \$ 29,809,826 | 69.7% |
| Blue Ridge Community College | - | 2,482,826 | 4,256,273 | 58.3% |
| Total Expenditures | <u>\$ 2,937,500</u> | <u>\$ 23,245,865</u> | <u>\$ 34,066,099</u> | <u>68.2%</u> |
| <i>DEBT SERVICE</i> | | | | |
| Public Schools | \$ - | \$ 4,882,239 | \$ 9,072,074 | 53.8% |
| Blue Ridge Community College | - | 1,698,252 | 1,937,210 | 87.7% |
| Henderson County | - | 3,732,079 | 6,369,295 | 58.6% |
| Total Expenditures | <u>\$ -</u> | <u>\$ 10,312,570</u> | <u>\$ 17,378,579</u> | <u>59.3%</u> |
| <i>INTERFUND TRANSFERS</i> | | | | |
| Capital Reserve Fund | \$ 192,083 | \$ 1,344,584 | \$ 2,305,001 | 58.3% |
| Public Transit Fund | 19,120 | 133,837 | 229,435 | 58.3% |
| Capital Projects Fund | 19,167 | 134,167 | 230,000 | 58.3% |
| Solid Waste Fund | 4,500 | 31,500 | 54,000 | 58.3% |
| Total Expenditures | <u>\$ 234,870</u> | <u>\$ 1,644,088</u> | <u>\$ 2,818,436</u> | <u>58.3%</u> |

| | <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 | \$ 1,344,584 | \$ 2,548,696 | 52.8% |
| Expenditures: | <u>249,945</u> | <u>287,445</u> | \$ 2,548,696 | 11.3% |
| Net Revenues over (under) Expenditures | <u>\$ (57,862)</u> | <u>\$ 1,057,139</u> | | |
| <i>FIRE DISTRICTS FUND</i> | | | | |
| Revenues: | \$ 1,151,684 | \$ 8,658,954 | \$ 9,295,422 | 93.2% |
| Expenditures: | <u>1,385,061</u> | <u>3,397,119</u> | \$ 9,295,422 | 36.5% |
| Net Revenues over (under) Expenditures | <u>\$ (233,377)</u> | <u>\$ 5,261,835</u> | | |
| <i>REVALUATION RESERVE FUND</i> | | | | |
| Revenues: | \$ 102,384 | \$ 713,716 | \$ 1,210,339 | 59.0% |
| Expenditures: | <u>53,431</u> | <u>511,651</u> | \$ 1,210,339 | 42.3% |
| Net Revenues over (under) Expenditures | <u>\$ 48,953</u> | <u>\$ 202,065</u> | | |
| <i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i> | | | | |
| Revenues: | \$ 59,712 | \$ 357,297 | \$ 712,587 | 50.1% |
| Expenditures: | <u>61,072</u> | <u>265,554</u> | \$ 712,587 | 37.3% |
| Net Revenues over (under) Expenditures | <u>\$ (1,360)</u> | <u>\$ 91,743</u> | | |
| <i>PUBLIC TRANSIT FUND</i> | | | | |
| Revenues: | \$ 116,794 | \$ 720,629 | \$ 1,020,425 | 70.6% |
| Expenditures: | <u>3,604</u> | <u>300,025</u> | \$ 1,020,425 | 29.4% |
| Net Revenues over (under) Expenditures | <u>\$ 113,190</u> | <u>\$ 420,604</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: | \$ 2,180 | \$ 14,146,681 | \$ 13,840,670 | 102.2% |
| Expenditures: | <u>285,788</u> | <u>13,728,685</u> | \$ 13,840,670 | 99.2% |
| Net Revenues over (under) Expenditures | <u>\$ (283,608)</u> | <u>\$ 417,996</u> | | |
| <i>EDNEYVILLE ELEMENTARY SCHOOL PROJECT (Project to Date)</i> | | | | |
| Revenues: | \$ 46,666 | \$ 27,049,317 | \$ 26,854,136 | 100.7% |
| Expenditures: | <u>490,071</u> | <u>5,815,363</u> | \$ 26,854,136 | 21.7% |
| Net Revenues over (under) Expenditures | <u>\$ (443,405)</u> | <u>\$ 21,233,954</u> | | |
| <i>MAIN LIBRARY RENOVATION (Project to Date)</i> | | | | |
| Revenues: | \$ - | \$ 208,785 | \$ 208,785 | 100.0% |
| Expenditures: | <u>-</u> | <u>183,222</u> | \$ 208,785 | 87.8% |
| Net Revenues over (under) Expenditures | <u>\$ -</u> | <u>\$ 25,563</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>10,444</u> | <u>9,283</u> | \$ 34,838 | 26.6% |
| Net Revenues over (under) Expenditures | <u>\$ (10,444)</u> | <u>\$ 25,555</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: | \$ 637,028 | \$ 4,831,245 | \$ 7,286,126 | 66.3% |
| Expenditures: | <u>571,801</u> | <u>4,122,810</u> | \$ 7,286,126 | 56.6% |
| Net Revenues over (under) Expenditures | <u>\$ 65,227</u> | <u>\$ 708,435</u> | | |
| <i>CANE CREEK WATER & SEWER DISTRICT FUND</i> | | | | |
| Revenues: | \$ 163,401 | \$ 1,157,065 | \$ 2,940,336 | 39.4% |
| Expenditures: | <u>67,463</u> | <u>764,071</u> | \$ 2,940,336 | 26.0% |
| Net Revenues over (under) Expenditures | <u>\$ 95,938</u> | <u>\$ 392,994</u> | | |
| <i>JUSTICE ACADEMY SEWER FUND</i> | | | | |
| Revenues: | \$ 4,616 | \$ 27,098 | \$ 42,224 | 64.2% |
| Expenditures: | <u>927</u> | <u>16,337</u> | \$ 42,224 | 38.7% |
| Net Revenues over (under) Expenditures | <u>\$ 3,689</u> | <u>\$ 10,761</u> | | |

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 01/31/2019**

| <u>Fund(s)</u> | <u>01/01/19 Beg. Cash Balance</u> | <u>Debits Revenues</u> | <u>(Credits) (Expenditures)</u> | <u>01/31/19 Ending Cash Balance</u> |
|--|--|-----------------------------------|--|--|
| General | \$ 72,181,733.58 | \$ 18,005,830.17 | \$ (11,867,012.50) | \$ 78,320,551.25 |
| Special Revenue | 19,130,593.18 | 1,646,826.17 | (2,392,948.70) | \$ 18,384,470.65 |
| Capital Projects | 2,200,043.31 | 1,791,460.36 | (1,392,220.60) | \$ 2,599,283.07 |
| Enterprise | 3,940,603.52 | 988,207.68 | (848,405.64) | \$ 4,080,405.56 |
| Trust & Agency | <u>956,548.62</u> | <u>261,640.47</u> | <u>(341,417.66)</u> | \$ 876,771.43 |
| Total | <u>\$ 98,409,522.21</u> | <u>\$ 22,693,964.85</u> | <u>\$ (16,842,005.10)</u> | |
| Total cash available as of 01/01/2019 | | | | <u>\$ 104,261,481.96</u> |