

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: January 7, 2019

SUBJECT: County Financial Report/Cash Balance Report – October 2018

PRESENTER: Samantha R. Reynolds, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

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

- Dues/Non-Profits – payment of 2nd quarter Board approved contributions
- Elections – payment for Board approved capital purchases
- Garage – encumbrances for Board approved capital purchases, fuel costs to be allocated
- Rescue Squad – payment of 2nd quarter Board approved contribution payment
- Mental Health – payment of 2nd quarter Board approved maintenance of effort (MOE) payment remitted

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 October 2018 Financial Reports as presented.

Suggested Motion:

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

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

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>% USED FY2019</u>
GENERAL FUND				
REVENUES				
Total Revenues	<u>\$ 13,607,252</u>	<u>\$ 43,962,559</u>	<u>\$ 145,748,498</u>	30.2%
EXPENDITURES				
Governing Body	22,753	112,740	428,941	26.3%
Dues/Non-Profit Contributions	97,230	205,787	475,898	43.2%
County Manager	20,076	94,261	515,161	18.3%
Administrative Services	33,507	127,864	496,299	25.8%
Human Resources	53,509	233,525	786,256	29.7%
Elections	123,824	627,235	1,398,550	44.8%
Finance	66,377	276,114	907,773	30.4%
County Assessor	107,850	492,128	1,841,918	26.7%
Tax Collector	30,112	127,003	496,849	25.6%
Legal	46,304	237,022	803,391	29.5%
Register of Deeds	74,025	185,520	541,351	34.3%
Facilities Services	301,111	1,348,240	4,744,604	28.4%
Garage	43,861	178,366	437,248	40.8%
Court Facilities	11,611	73,604	190,000	38.7%
Information Technology	151,568	987,217	3,289,054	30.0%
Sheriff	1,109,344	5,731,507	17,873,221	32.1%
Detention Center	351,823	1,644,141	4,862,293	33.8%
Emergency Management	36,774	102,585	560,213	18.3%
Fire Services	26,580	120,174	734,895	16.4%
Building Services	78,283	321,965	1,081,559	29.8%
Wellness Clinic	64,813	294,968	992,283	29.7%
Emergency Medical Services	508,603	1,965,354	6,622,513	29.7%
Animal Services	50,014	186,253	680,107	27.4%
Rescue Squad	3,274	147,820	281,360	52.5%
Forestry Services	2,258	7,184	58,298	12.3%
Soil & Water Conservation	27,359	109,255	362,044	30.2%
Planning	37,267	170,159	652,265	26.1%
Code Enforcement Services	19,331	97,374	317,419	30.7%
Heritage Museum	8,333	33,333	100,000	33.3%
Cooperative Extension	28,882	166,078	427,681	38.8%
Projects Management	25,647	101,740	337,936	30.1%
Economic Development	188,375	188,375	1,370,326	13.7%
Agri-Business	13,648	53,606	151,601	35.4%
Public Health	553,238	2,276,512	7,634,460	29.8%
Environmental Health	84,370	375,425	1,268,100	29.6%
H&CC Block Grant	61,208	180,384	730,974	24.7%
Medical Services - Autopsies	3,200	20,550	60,000	34.3%
Mental Health	132,153	264,306	528,612	50.0%
Rural Transportation Assist Program	-	11,762	196,095	6.0%
Social Services	1,205,778	4,764,506	18,360,515	25.9%
Juvenile Justice Programs	22,746	74,721	218,745	34.2%
Veteran Services	4,215	15,349	46,495	33.0%
Public Library	230,887	987,871	3,197,046	30.9%
Recreation	122,373	549,691	1,965,035	28.0%
Public Education	3,287,489	13,265,058	34,066,099	38.9%
Debt Service	147,079	3,981,200	17,378,579	22.9%
Non-Departmental	855,311	911,573	2,460,000	37.1%
Interfund Transfers	234,870	939,479	2,818,436	33.3%
Total Expenditures	<u>10,709,243</u>	<u>45,366,884</u>	<u>\$ 145,748,498</u>	31.1%
Net Revenues over (under) Expenditures	<u>\$ 2,898,009</u>	<u>\$ (1,404,325)</u>		

	<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	\$ 958,233	\$ 3,907,058	\$ 13,974,422	28.0%
Federal & State Programs	241,271	834,605	4,286,093	19.5%
General Assistance	6,274	22,843	100,000	22.8%
Total Expenditures	<u>\$ 1,205,778</u>	<u>\$ 4,764,506</u>	<u>\$ 18,360,515</u>	<u>25.9%</u>
<i>EDUCATION</i>				
Schools Current/Capital Expense	\$ 2,932,800	\$ 11,846,300	\$ 29,809,826	39.7%
Blue Ridge Community College	354,689	1,418,758	4,256,273	33.3%
Total Expenditures	<u>\$ 3,287,489</u>	<u>\$ 13,265,058</u>	<u>\$ 34,066,099</u>	<u>38.9%</u>
<i>DEBT SERVICE</i>				
Public Schools	\$ 50,856	\$ 1,449,301	\$ 9,072,074	16.0%
Blue Ridge Community College	-	480,050	1,937,210	24.8%
Henderson County	96,223	2,051,849	6,369,295	32.2%
Total Expenditures	<u>\$ 147,079</u>	<u>\$ 3,981,200</u>	<u>\$ 17,378,579</u>	<u>22.9%</u>
<i>INTERFUND TRANSFERS</i>				
Capital Reserve Fund	\$ 192,083	\$ 768,334	\$ 2,305,001	33.3%
Public Transit Fund	19,120	76,478	229,435	33.3%
Capital Projects Fund	19,167	76,667	230,000	33.3%
Solid Waste Fund	4,500	18,000	54,000	33.3%
Total Expenditures	<u>\$ 234,870</u>	<u>\$ 939,479</u>	<u>\$ 2,818,436</u>	<u>33.3%</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	\$ 768,334	\$ 2,305,001	33.3%
Expenditures:	<u>6,250</u>	<u>25,000</u>	\$ 2,305,001	1.1%
Net Revenues over (under) Expenditures	<u>\$ 185,833</u>	<u>\$ 743,334</u>		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	\$ 967,744	\$ 2,995,947	\$ 9,295,422	32.2%
Expenditures:	<u>727,128</u>	<u>866,467</u>	\$ 9,295,422	9.3%
Net Revenues over (under) Expenditures	<u>\$ 240,616</u>	<u>\$ 2,129,480</u>		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	\$ 102,758	\$ 407,411	\$ 1,210,339	33.7%
Expenditures:	<u>58,956</u>	<u>289,125</u>	\$ 1,210,339	23.9%
Net Revenues over (under) Expenditures	<u>\$ 43,802</u>	<u>\$ 118,286</u>		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	\$ 118,689	\$ 238,411	\$ 712,587	33.5%
Expenditures:	<u>34,720</u>	<u>121,083</u>	\$ 712,587	17.0%
Net Revenues over (under) Expenditures	<u>\$ 83,969</u>	<u>\$ 117,328</u>		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	\$ 347,830	\$ 576,846	\$ 1,010,176	57.1%
Expenditures:	<u>2,172</u>	<u>6,837</u>	\$ 1,010,176	0.7%
Net Revenues over (under) Expenditures	<u>\$ 345,658</u>	<u>\$ 570,009</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:	\$ 5,461	\$ 14,127,158	\$ 13,840,670	102.1%
Expenditures:	<u>1,090,537</u>	<u>12,429,571</u>	\$ 13,840,670	89.8%
Net Revenues over (under)	<u>\$ (1,085,076)</u>	<u>\$ 1,697,587</u>		
Expenditures				
<i>EDNEYVILLE ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	\$ 76,649	\$ 26,880,785	\$ 26,854,136	100.1%
Expenditures:	<u>523,601</u>	<u>3,590,903</u>	\$ 26,854,136	13.4%
Net Revenues over (under)	<u>\$ (446,952)</u>	<u>\$ 23,289,882</u>		
Expenditures				
<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)	<u>\$ -</u>	<u>\$ (399,410)</u>		
Expenditures				
<i>MAIN LIBRARY RENOVATION (Project to Date)</i>				
Revenues:	\$ -	\$ 208,785	\$ 208,785	100.0%
Expenditures:	<u>55,262</u>	<u>123,811</u>	\$ 208,785	59.3%
Net Revenues over (under)	<u>\$ (55,262)</u>	<u>\$ 84,974</u>		
Expenditures				
<i>OKLAWAHA GREENWAY PROJECT</i>				
Revenues:	\$ 10,443	\$ 10,443	\$ 120,000	8.7%
Expenditures:	<u>22,077</u>	<u>30,137</u>	\$ 120,000	25.1%
Net Revenues over (under)	<u>\$ (11,634)</u>	<u>\$ (19,694)</u>		
Expenditures				

	<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:	\$ 788,283	\$ 2,915,573	\$ 6,448,102	45.2%
Expenditures:	<u>678,655</u>	<u>2,465,347</u>	\$ 6,448,102	38.2%
Net Revenues over (under) Expenditures	<u>\$ 109,628</u>	<u>\$ 450,226</u>		
<i>CANE CREEK WATER & SEWER DISTRICT FUND</i>				
Revenues:	\$ 136,295	\$ 525,760	\$ 2,915,836	18.0%
Expenditures:	<u>140,543</u>	<u>371,298</u>	\$ 2,915,836	12.7%
Net Revenues over (under) Expenditures	<u>\$ (4,248)</u>	<u>\$ 154,462</u>		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	\$ 8,360	\$ 13,920	\$ 42,224	33.0%
Expenditures:	<u>2,970</u>	<u>10,593</u>	\$ 42,224	25.1%
Net Revenues over (under) Expenditures	<u>\$ 5,390</u>	<u>\$ 3,327</u>		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 10/31/2018**

<u>Fund(s)</u>	<u>10/01/18 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>10/31/18 Ending Cash Balance</u>
General	\$ 49,642,200.16	\$ 14,267,219.69	\$ (10,301,242.06)	\$ 53,608,177.79
Special Revenue	13,867,504.20	1,732,350.03	(793,074.30)	\$ 14,806,779.93
Capital Projects	2,751,210.84	1,678,395.87	(1,789,599.28)	\$ 2,640,007.43
Enterprise	3,553,873.00	1,184,067.82	(904,467.96)	\$ 3,833,472.86
Trust & Agency	<u>929,653.91</u>	<u>248,056.49</u>	<u>(275,873.18)</u>	\$ 901,837.22
Total	<u>\$ 70,744,442.11</u>	<u>\$ 19,110,089.90</u>	<u>\$ (14,064,256.78)</u>	
Total cash available as of 10/31/2018				<u>\$ 75,790,275.23</u>