

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: January 7, 2019

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

PRESENTER: Samantha R. Reynolds, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

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

- 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
- Cooperative Extension – encumbrances for Board approved vehicle purchase
- Agri-Business – excess operating expenditures that will be covered by membership fees
- Mental Health – payment of 2nd quarter Board approved maintenance of effort (MOE) payment remitted
- Public Education – payment 5 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 November 2018 Financial Reports as presented.

Suggested Motion:

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

**HENDERSON COUNTY FINANCIAL REPORT
NOVEMBER 30, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>% USED FY2019</u>
GENERAL FUND				
REVENUES				
Total Revenues	<u>\$ 22,756,016</u>	<u>\$ 66,718,575</u>	<u>\$ 145,998,293</u>	45.7%
EXPENDITURES				
Governing Body	60,987	173,727	428,941	40.5%
Dues/Non-Profit Contributions	1,966	207,753	475,898	43.7%
County Manager	28,877	123,137	515,161	23.9%
Adminstrative Services	49,233	177,098	496,299	35.7%
Human Resources	80,623	314,148	786,256	40.0%
Elections	517,662	814,923	1,398,550	58.3%
Finance	84,988	361,101	907,773	39.8%
County Assessor	135,372	627,500	1,841,918	34.1%
Tax Collector	46,526	173,528	496,849	34.9%
Legal	75,777	312,798	803,391	38.9%
Register of Deeds	48,350	238,920	541,351	44.1%
Facilities Services	354,009	1,623,287	4,744,604	34.2%
Garage	82,794	233,792	437,248	53.5%
Court Facilities	10,188	85,354	190,000	44.9%
Information Technology	170,171	1,288,317	3,289,054	39.2%
Sheriff	1,682,805	7,386,206	17,873,221	41.3%
Detention Center	432,743	2,066,856	4,862,293	42.5%
Emergency Management	84,976	187,561	560,213	33.5%
Fire Services	55,929	176,103	734,895	24.0%
Building Services	108,431	430,395	1,081,559	39.8%
Wellness Clinic	93,950	383,515	992,283	38.6%
Emergency Medical Services	698,665	3,031,578	6,622,513	45.8%
Animal Services	67,357	258,609	680,107	38.0%
Rescue Squad	3,526	151,346	281,360	53.8%
Forestry Services	2,196	9,380	58,298	16.1%
Soil & Water Conservation	36,138	145,393	362,044	40.2%
Planning	60,262	230,422	652,265	35.3%
Code Enforcement Services	50,965	124,912	317,419	39.4%
Heritage Museum	8,333	41,667	100,000	41.7%
Cooperative Extension	29,545	195,622	427,681	45.7%
Projects Management	40,804	142,544	337,936	42.2%
Economic Development	-	188,375	1,370,326	13.7%
Agri-Business	19,101	72,707	151,601	48.0%
Public Health	777,530	2,971,156	7,634,460	38.9%
Environmental Health	119,091	494,516	1,268,100	39.0%
H&CC Block Grant	169,513	349,897	855,036	40.9%
Medical Services - Autopsies	1,000	21,550	60,000	35.9%
Mental Health	-	264,306	528,612	50.0%
Rural Transportation Assist Program	-	11,762	196,095	6.0%
Social Services	1,597,487	6,356,728	18,360,515	34.6%
Juvenile Justice Programs	41,070	115,791	268,745	43.1%
Veteran Services	4,768	20,117	46,495	43.3%
Public Library	282,631	1,398,062	3,272,779	42.7%
Recreation	194,474	708,986	1,965,035	36.1%
Public Education	3,287,489	16,552,547	34,066,099	48.6%
Debt Service	6,327,369	10,308,570	17,378,579	59.3%
Non-Departmental	286,046	1,197,619	2,460,000	48.7%
Interfund Transfers	234,870	1,174,348	2,818,436	41.7%
Total Expenditures	<u>18,546,587</u>	<u>63,924,529</u>	<u>\$ 145,998,293</u>	43.8%
Net Revenues over (under) Expenditures	<u>\$ 4,209,429</u>	<u>\$ 2,794,046</u>		

	<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	\$ 1,357,789	\$ 5,259,581	\$ 13,974,422	37.6%
Federal & State Programs	238,328	1,072,933	4,286,093	25.0%
General Assistance	1,370	24,214	100,000	24.2%
Total Expenditures	<u>\$ 1,597,487</u>	<u>\$ 6,356,728</u>	<u>\$ 18,360,515</u>	<u>34.6%</u>
<i>EDUCATION</i>				
Schools Current/Capital Expense	\$ 2,932,800	\$ 14,779,100	\$ 29,809,826	49.6%
Blue Ridge Community College	354,689	1,773,447	4,256,273	41.7%
Total Expenditures	<u>\$ 3,287,489</u>	<u>\$ 16,552,547</u>	<u>\$ 34,066,099</u>	<u>48.6%</u>
<i>DEBT SERVICE</i>				
Public Schools	\$ 3,430,938	\$ 4,880,239	\$ 9,072,074	53.8%
Blue Ridge Community College	1,218,202	1,698,252	1,937,210	87.7%
Henderson County	1,678,230	3,730,079	6,369,295	58.6%
Total Expenditures	<u>\$ 6,327,370</u>	<u>\$ 10,308,570</u>	<u>\$ 17,378,579</u>	<u>59.3%</u>
<i>INTERFUND TRANSFERS</i>				
Capital Reserve Fund	\$ 192,083	\$ 960,417	\$ 2,305,001	41.7%
Public Transit Fund	19,120	95,598	229,435	41.7%
Capital Projects Fund	19,167	95,833	230,000	41.7%
Solid Waste Fund	4,500	22,500	54,000	41.7%
Total Expenditures	<u>\$ 234,870</u>	<u>\$ 1,174,348</u>	<u>\$ 2,818,436</u>	<u>41.7%</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	\$ 960,417	\$ 2,305,001	41.7%
Expenditures:	<u>6,250</u>	<u>31,250</u>	\$ 2,305,001	1.4%
Net Revenues over (under) Expenditures	<u>\$ 185,833</u>	<u>\$ 929,167</u>		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	\$ 2,281,315	\$ 5,277,263	\$ 9,295,422	56.8%
Expenditures:	<u>398,234</u>	<u>1,264,702</u>	\$ 9,295,422	13.6%
Net Revenues over (under) Expenditures	<u>\$ 1,883,081</u>	<u>\$ 4,012,561</u>		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	\$ 101,327	\$ 508,738	\$ 1,210,339	42.0%
Expenditures:	<u>108,659</u>	<u>396,828</u>	\$ 1,210,339	32.8%
Net Revenues over (under) Expenditures	<u>\$ (7,332)</u>	<u>\$ 111,910</u>		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	\$ 59,236	\$ 297,647	\$ 712,587	41.8%
Expenditures:	<u>43,149</u>	<u>166,841</u>	\$ 712,587	23.4%
Net Revenues over (under) Expenditures	<u>\$ 16,087</u>	<u>\$ 130,806</u>		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	\$ 21,241	\$ 598,086	\$ 1,010,176	59.2%
Expenditures:	<u>3,366</u>	<u>10,202</u>	\$ 1,010,176	1.0%
Net Revenues over (under) Expenditures	<u>\$ 17,875</u>	<u>\$ 587,884</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:	\$ 4,765	\$ 14,131,923	\$ 13,840,670	102.1%
Expenditures:	<u>529,002</u>	<u>12,958,573</u>	\$ 13,840,670	93.6%
Net Revenues over (under) Expenditures	<u>\$ (524,237)</u>	<u>\$ 1,173,350</u>		
<i>EDNEYVILLE ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	\$ 78,467	\$ 26,959,252	\$ 26,854,136	100.4%
Expenditures:	<u>883,030</u>	<u>4,473,933</u>	\$ 26,854,136	16.7%
Net Revenues over (under) Expenditures	<u>\$ (804,563)</u>	<u>\$ 22,485,319</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>41,580</u>	<u>165,391</u>	\$ 208,785	79.2%
Net Revenues over (under) Expenditures	<u>\$ (41,580)</u>	<u>\$ 43,394</u>		
<i>OKLAWAHA GREENWAY PROJECT</i>				
Revenues:	\$ -	\$ 10,443	\$ 120,000	8.7%
Expenditures:	<u>-</u>	<u>30,137</u>	\$ 120,000	25.1%
Net Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ (19,694)</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:	\$ 766,522	\$ 3,682,095	\$ 6,448,102	57.1%
Expenditures:	<u>405,342</u>	<u>2,969,380</u>	\$ 6,448,102	46.1%
Net Revenues over (under) Expenditures	<u>\$ 361,180</u>	<u>\$ 712,715</u>		
<i>CANE CREEK WATER & SEWER DISTRICT FUND</i>				
Revenues:	\$ 359,534	\$ 885,294	\$ 2,915,836	30.4%
Expenditures:	<u>188,370</u>	<u>566,119</u>	\$ 2,915,836	19.4%
Net Revenues over (under) Expenditures	<u>\$ 171,164</u>	<u>\$ 319,175</u>		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	\$ 3,677	\$ 17,597	\$ 42,224	41.7%
Expenditures:	<u>880</u>	<u>11,473</u>	\$ 42,224	27.2%
Net Revenues over (under) Expenditures	<u>\$ 2,797</u>	<u>\$ 6,124</u>		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 11/30/2018**

<u>Fund(s)</u>	<u>11/01/18 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>11/30/18 Ending Cash Balance</u>
General	\$ 53,608,177.79	\$ 23,801,090.79	\$ (19,594,567.05)	\$ 57,814,701.53
Special Revenue	14,806,779.93	3,464,146.37	(980,212.96)	\$ 17,290,713.34
Capital Projects	2,640,007.43	1,639,554.02	(2,308,293.67)	\$ 1,971,267.78
Enterprise	3,833,472.86	1,283,905.97	(857,897.38)	\$ 4,259,481.45
Trust & Agency	<u>901,837.22</u>	<u>281,879.24</u>	<u>(272,591.35)</u>	\$ 911,125.11
Total	<u>\$ 75,790,275.23</u>	<u>\$ 30,470,576.39</u>	<u>\$ (24,013,562.41)</u>	
Total cash available as of 11/30/2018				<u>\$ 82,247,289.21</u>