

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** July 10, 2019  
**SUBJECT:** County Financial Report/Cash Balance Report – May 2019  
**PRESENTER:** Samantha R. Reynolds, Finance Director  
**ATTACHMENTS:** Yes

#### **SUMMARY OF REQUEST:**

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

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

- Garage – fuel costs to be allocated to user departments
- Rescue Squad – payment of 4<sup>th</sup> quarter Board approved contribution payment, excess fuel costs
- Agri-Business – excess operating expenditures that will be covered by membership fees
- Medical Services – Autopsies – higher than average billing for the year
- Mental Health – payment of 4<sup>th</sup> quarter Board approved maintenance of effort (MOE)
- Juvenile Justice Programs – higher than average juvenile detention fees
- Public Education – payment 10 of 10 of annual appropriation made to the public schools
- Debt Service – timing of larger debt service payments made during the year

The YTD deficit in the Hendersonville High School Project (2019) is due to the payment of architect fees and other expenditures for the project in the Capital Projects Fund that will be reimbursed from future financing.

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 and expenditures for services and projects performed during the fiscal year, including the Mud Creek Interceptor project.

#### **BOARD ACTION REQUESTED:**

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

#### ***Suggested Motion:***

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

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

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>% USED</u> <u>FY2019</u>
<b>GENERAL FUND</b>				
<b>REVENUES</b>				
<b>Total Revenues</b>	<b>\$ 5,397,074</b>	<b>\$125,066,751</b>	<b>\$ 146,616,184</b>	<b>85.3%</b>
<b>EXPENDITURES</b>				
Governing Body	30,901	345,602	428,941	80.6%
Dues/Non-Profit Contributions	1,096	425,086	475,898	89.3%
County Manager	30,249	427,721	515,161	83.0%
Administrative Services	54,311	447,130	496,299	90.1%
Human Resources	86,003	697,107	786,256	88.7%
Elections	52,598	1,081,738	1,400,884	77.2%
Finance	91,842	786,474	907,773	86.6%
County Assessor	178,022	1,417,725	1,841,918	77.0%
Tax Collector	46,983	395,240	496,849	79.5%
Legal	98,851	739,549	803,391	92.1%
Register of Deeds	53,554	444,679	541,351	82.1%
Facilities Services	383,097	4,459,895	4,975,454	89.6%
Garage	31,678	412,628	429,848	96.0%
Court Facilities	13,963	157,211	190,000	82.7%
Information Technology	150,624	2,901,033	3,285,054	88.3%
Sheriff	1,884,675	15,616,841	17,911,847	87.2%
Detention Center	470,242	4,122,743	4,874,921	84.6%
Emergency Management	39,544	529,834	578,484	91.6%
Fire Services	45,413	453,722	734,895	61.7%
Building Services	110,723	913,363	1,081,559	84.4%
Wellness Clinic	94,952	825,225	992,283	83.2%
Emergency Medical Services	647,575	5,998,279	6,630,267	90.5%
Animal Services	66,379	565,930	680,107	83.2%
Rescue Squad	4,425	309,463	281,360	110.0%
Forestry Services	3,881	30,778	58,298	52.8%
Soil & Water Conservation	38,493	315,496	362,044	87.1%
Planning	63,936	514,530	652,265	78.9%
Code Enforcement Services	28,168	257,247	317,419	81.0%
Heritage Museum	8,333	91,667	100,000	91.7%
Cooperative Extension	32,354	368,110	427,681	86.1%
Projects Management	38,711	313,414	337,936	92.7%
Economic Development	-	795,594	1,370,326	58.1%
Agri-Business	18,221	154,773	151,601	102.1%
Public Health	864,075	6,398,207	7,659,717	83.5%
Environmental Health	154,124	1,074,632	1,268,100	84.7%
H&CC Block Grant	78,031	701,235	855,036	82.0%
Medical Services - Autopsies	5,500	59,850	60,000	99.8%
Mental Health	-	528,612	528,612	100.0%
Rural Transportation Assist Program	16,540	177,138	196,095	90.3%
Social Services	1,674,197	14,755,530	18,496,801	79.8%
Juvenile Justice Programs	20,432	252,765	268,745	94.1%
Veteran Services	5,070	41,630	46,495	89.5%
Public Library	360,240	2,965,332	3,327,184	89.1%
Recreation	144,652	1,701,423	1,965,035	86.6%
Public Education	354,689	33,463,023	34,066,099	98.2%
Debt Service	2,707,681	16,684,525	17,378,579	96.0%
Non-Departmental	192,871	2,128,510	2,460,000	86.5%
Interfund Transfers	337,750	2,686,446	2,921,316	92.0%
<b>Total Expenditures</b>	<b>11,815,649</b>	<b>130,934,685</b>	<b>\$ 146,616,184</b>	<b>89.3%</b>
<b>Net Revenues over (under)</b>	<b>\$ (6,418,575)</b>	<b>\$ (5,867,934)</b>		
<b>Expenditures</b>				

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2019</u>
<b><u>APPROPRIATIONS DETAIL</u></b>				
<b><i>SOCIAL SERVICES</i></b>				
Staff Operations	\$ 1,396,279	\$ 11,770,428	\$ 13,974,422	84.2%
Federal & State Programs	271,927	2,928,379	4,422,379	66.2%
General Assistance	5,991	56,723	100,000	56.7%
<b>Total Expenditures</b>	<b>\$ 1,674,197</b>	<b>\$ 14,755,530</b>	<b>\$ 18,496,801</b>	<b>79.8%</b>
<b><i>EDUCATION</i></b>				
Schools Current/Capital Expense	\$ -	\$ 29,561,439	\$ 29,809,826	99.2%
Blue Ridge Community College	354,689	3,901,584	4,256,273	91.7%
<b>Total Expenditures</b>	<b>\$ 354,689</b>	<b>\$ 33,463,023</b>	<b>\$ 34,066,099</b>	<b>98.2%</b>
<b><i>DEBT SERVICE</i></b>				
Public Schools	\$ 1,727,225	\$ 8,821,075	\$ 9,071,239	97.2%
Blue Ridge Community College	65,211	1,937,207	1,937,210	100.0%
Henderson County	915,245	5,926,243	6,370,130	93.0%
<b>Total Expenditures</b>	<b>\$ 2,707,681</b>	<b>\$ 16,684,525</b>	<b>\$ 17,378,579</b>	<b>96.0%</b>
<b><i>INTERFUND TRANSFERS</i></b>				
Capital Reserve Fund	\$ 192,083	\$ 2,112,918	\$ 2,305,001	91.7%
Public Transit Fund	19,120	210,315	229,435	91.7%
Capital Projects Fund	122,047	313,713	332,880	94.2%
Solid Waste Fund	4,500	49,500	54,000	91.7%
<b>Total Expenditures</b>	<b>\$ 337,750</b>	<b>\$ 2,686,446</b>	<b>\$ 2,921,316</b>	<b>92.0%</b>

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2019</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>				
<i>CAPITAL RESERVE FUND</i>				
Revenues:	\$ 192,083	\$ 2,112,918	\$ 2,548,696	82.9%
Expenditures:	<u>6,250</u>	<u>312,445</u>	\$ 2,548,696	12.3%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 185,833</u></b>	<b><u>\$ 1,800,473</u></b>		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	\$ 96,412	\$ 9,262,787	\$ 9,295,422	99.6%
Expenditures:	<u>121,634</u>	<u>9,169,173</u>	\$ 9,295,422	98.6%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (25,222)</u></b>	<b><u>\$ 93,614</u></b>		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	\$ 101,936	\$ 1,121,386	\$ 1,210,339	92.7%
Expenditures:	<u>80,733</u>	<u>818,089</u>	\$ 1,210,339	67.6%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 21,203</u></b>	<b><u>\$ 303,297</u></b>		
<i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i>				
Revenues:	\$ 59,523	\$ 595,309	\$ 712,587	83.5%
Expenditures:	<u>-</u>	<u>466,359</u>	\$ 712,587	65.4%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 59,523</u></b>	<b><u>\$ 128,950</u></b>		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	\$ 22,731	\$ 826,124	\$ 1,020,425	81.0%
Expenditures:	<u>60,262</u>	<u>580,058</u>	\$ 1,020,425	56.8%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (37,531)</u></b>	<b><u>\$ 246,066</u></b>		

	<u>CURRENT MONTH</u>	<u>PROJECT TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2019</u>
<b><u>CAPITAL PROJECT FUNDS</u></b>				
<i>EMERGENCY SERVICES HEADQUARTERS PROJECT (Project to Date)</i>				
Revenues:	\$ 410	\$ 14,149,334	\$ 13,840,670	102.2%
Expenditures:	<u>-</u>	<u>13,747,757</u>	\$ 13,840,670	99.3%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 410</u></b>	<b><u>\$ 401,577</u></b>		
<i>EDNEYVILLE ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	\$ 37,654	\$ 27,179,276	\$ 26,854,136	101.2%
Expenditures:	<u>669,618</u>	<u>9,963,504</u>	\$ 26,854,136	37.1%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (631,964)</u></b>	<b><u>\$ 17,215,772</u></b>		
<i>HENDERSONVILLE HIGH SCHOOL PROJECT (2019) (Project to Date)</i>				
Revenues:	\$ -	\$ -	\$ 2,415,000	0.0%
Expenditures:	<u>351,531</u>	<u>538,458</u>	\$ 2,415,000	22.3%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (351,531)</u></b>	<b><u>\$ (538,458)</u></b>		
<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%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ 3,344</u></b>		
<i>OKLAWAHA GREENWAY PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 76,315	\$ 120,000	63.6%
Expenditures:	<u>-</u>	<u>85,023</u>	\$ 120,000	70.9%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ (8,708)</u></b>		
<i>KUNZ FARM PARK PROJECT (Project to date)</i>				
Revenues:	\$ -	\$ 34,838	\$ 34,838	100.0%
Expenditures:	<u>1,950</u>	<u>22,150</u>	\$ 34,838	63.6%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (1,950)</u></b>	<b><u>\$ 12,688</u></b>		
<i>PARKS RESTROOM PROJECTS (Project to Date)</i>				
Revenues:	\$ 202,388	\$ 202,388	\$ 202,388	100.0%
Expenditures:	<u>64,473</u>	<u>64,473</u>	\$ 202,388	31.9%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 137,915</u></b>	<b><u>\$ 137,915</u></b>		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2019</u>
<b><u>ENTERPRISE FUNDS</u></b>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	\$ 710,959	\$ 7,380,306	\$ 7,932,313	93.0%
Expenditures:	<u>725,406</u>	<u>6,641,492</u>	\$ 7,932,313	83.7%
<b>Net Revenues over (under) Expenditures</b>	<b><u><u>\$ (14,447)</u></u></b>	<b><u><u>\$ 738,814</u></u></b>		
<i>CANE CREEK WATER &amp; SEWER DISTRICT FUND</i>				
Revenues:	\$ 143,017	\$ 1,661,950	\$ 3,046,436	54.6%
Expenditures:	<u>80,057</u>	<u>1,827,316</u>	\$ 3,046,436	60.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u><u>\$ 62,960</u></u></b>	<b><u><u>\$ (165,366)</u></u></b>		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	\$ 884	\$ 34,952	\$ 42,224	82.8%
Expenditures:	<u>1,481</u>	<u>27,885</u>	\$ 42,224	66.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u><u>\$ (597)</u></u></b>	<b><u><u>\$ 7,067</u></u></b>		

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 5/31/2019**

<b><u>Fund(s)</u></b>	<b><u>05/01/19 Beg. Cash Balance</u></b>	<b><u>Debits Revenues</u></b>	<b><u>(Credits) Expenditures</u></b>	<b><u>05/31/19 Ending Cash Balance</u></b>
General	\$ 64,255,249.41	\$ 5,327,002.86	\$ (11,090,247.65)	\$ 58,492,004.62
Special Revenue	13,317,861.41	672,843.78	(619,232.93)	\$ 13,371,472.26
Capital Projects	3,316,790.28	1,380,230.23	(2,245,796.92)	\$ 2,451,223.59
Enterprise	4,274,365.64	1,091,241.46	(1,023,479.13)	\$ 4,342,127.97
Trust & Agency	<u>1,901,322.37</u>	<u>342,318.26</u>	<u>(311,552.91)</u>	\$ 1,932,087.72
Total	<u>\$ 87,065,589.11</u>	<u>\$ 8,813,636.59</u>	<u>\$ (15,290,309.54)</u>	
<b>Total cash available as of 05/31/2019</b>				<b><u>\$ 80,588,916.16</u></b>