



HISTORIC COURTHOUSE  
HERNANDO COUNTY

# Hernando County Board of County Commissioners

## Quarterly Financial Report

Through the Second Quarter of Fiscal Year Ending 9/30/16

March 31, 2016

Prepared on Cash  
Basis as of 4/18/16

General Fund Revenue										
(Excludes Grants)										
Through the Second Quarter of Fiscal Year Ending 9/30/16										
2016					2015				Variance - Actual	
Fiscal Year Revenue					Fiscal Year Revenue					
	Annual Budget	Actual	Compare to		Annual Budget	Actual	Compare to		FY15 to FY16	% of Change
			Budget To Actual	50% of Budget			Budget To Actual	50% of Budget		
<b>Operating Revenue:</b>										
Taxes	\$ 51,014,466	\$ 45,621,395	\$ (5,393,071)	89%	\$ 49,163,256	\$ 43,129,875	\$ (6,033,381)	88%	\$ 2,491,520	6%
Permits, Licenses, Fees	325,340	167,889	(157,451)	52%	254,900	179,559	(75,341)	70%	(11,670)	(6%)
Intergovernmental Revenue	13,298,352	6,227,678	(7,070,674)	47%	12,514,905	5,708,666	(6,806,239)	46%	519,012	9%
Charges for Services	5,933,210	814,460	(5,118,750)	14%	7,391,079	4,356,856	(3,034,223)	59%	(3,542,396)	(81%)
Court-Related	81,360	30,487	(50,873)	37%	66,100	40,857	(25,243)	62%	(10,370)	(25%)
Investment Earnings	262,000	(9,065)	(271,065)	-3%	167,000	218,976	51,976	131%	(228,041)	(104%)
Miscellaneous **	1,055,489	690,047	(365,442)	65%	1,155,804	819,751	(336,053)	71%	(129,704)	(16%)
<b>Total Operating Revenue</b>	<b>\$ 71,970,217</b>	<b>\$ 53,542,891</b>	<b>\$ (18,427,326)</b>	<b>74%</b>	<b>\$ 70,713,044</b>	<b>\$ 54,454,540</b>	<b>\$ (16,258,504)</b>	<b>77%</b>	<b>\$ (911,649)</b>	<b>(2%)</b>
<b>Other Sources:</b>										
Transfers from Other Funds	0	0	0	0%	228,287	0	(228,287)	0%	0	0%
Excess Fees-Const. Officers	1,979,250	0	(1,979,250)	0%	1,703,700	0	(1,703,700)	0%	0	0%
Encumbrances	318,926	0	(318,926)	0%	1,008,100	0	(1,008,100)	0%	0	0%
Balance Brought Forward	21,679,086	0	(21,679,086)	0%	21,559,453	0	(21,559,453)	0%	0	0%
<b>Total Other Sources</b>	<b>\$ 23,977,262</b>	<b>\$ 0</b>	<b>\$ (23,977,262)</b>	<b>0%</b>	<b>\$ 24,499,540</b>	<b>\$ 0</b>	<b>\$ (24,499,540)</b>	<b>0%</b>	<b>\$ 0</b>	<b>0%</b>
<b>Total Operating Revenue and Other Sources</b>	<b>\$ 95,947,479</b>	<b>\$ 53,542,891</b>	<b>\$ (42,404,588)</b>	<b>56%</b>	<b>\$ 95,212,584</b>	<b>\$ 54,454,540</b>	<b>\$ (40,758,044)</b>	<b>57%</b>	<b>\$ (911,649)</b>	<b>(2%)</b>

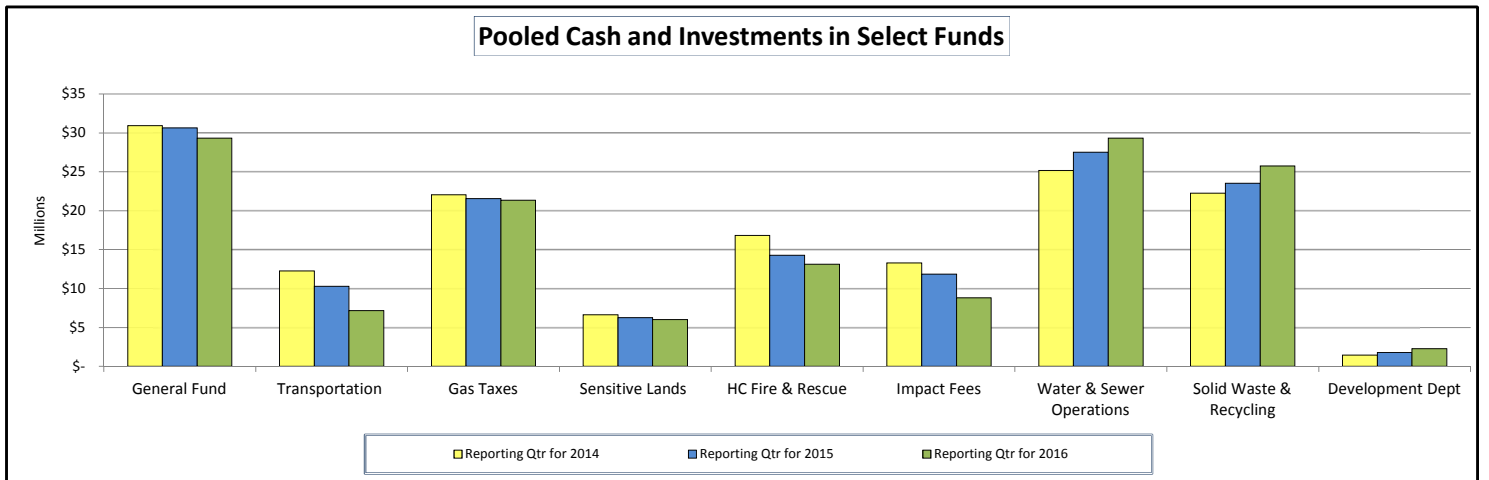
  

General Fund Expenditures by Department										
(Excludes Grants)										
Through the Second Quarter of Fiscal Year Ending 9/30/16										
2016					2015				Variance - Actual	
Fiscal Year Expenditures					Fiscal Year Expenditures					
	Annual Budget	Actual	Compare to		Annual Budget	Actual	Compare to		FY15 to FY16	% of Change
			Budget To Actual	50% of Budget			Budget To Actual	50% of Budget		
<b>General Fund:</b>										
Board of Co. Comm.	\$ 1,321,273	\$ 572,092	\$ (749,181)	43%	\$ 1,344,203	\$ 582,948	\$ (761,255)	43%	\$ (10,856)	(2%)
County Administration	311,073	142,158	(168,915)	46%	460,601	166,115	(294,486)	36%	(23,957)	(14%)
Office of Public Information	363,522	122,671	(240,851)	34%	0	640	640	0%	122,031	19067%
Office of Mgmt & Budget	494,065	148,579	(345,486)	30%	314,660	143,790	(170,870)	46%	4,789	3%
County Attorney's Office	889,979	475,770	(414,209)	53%	789,740	356,639	(433,101)	45%	119,131	33%
Human Resources	536,012	220,991	(315,021)	41%	397,297	137,934	(259,363)	35%	83,057	60%
Technology Services	2,618,819	1,317,571	(1,301,248)	50%	2,598,947	1,194,633	(1,404,314)	46%	122,938	10%
Insurance Costs	1,202,500	995,529	(206,971)	83%	876,700	968,323	91,623	110%	27,206	3%
Purchasing & Contracts	605,506	274,571	(330,935)	45%	434,460	190,841	(243,619)	44%	83,730	44%
Animal Services	882,265	371,266	(510,999)	42%	830,555	331,820	(498,735)	40%	39,446	12%
Aquatic Services	136,515	43,121	(93,394)	32%	9,900	699	(9,201)	7%	42,422	6069%
DPW-MLK Compound	150,240	35,827	(114,413)	24%	106,810	0	(106,810)	0%	35,827	100%
Code Enforcement	706,446	248,902	(457,544)	35%	578,155	222,489	(355,666)	38%	26,413	12%
Unsafe Buildings	175,317	85,243	(90,074)	49%	193,012	12,048	(180,964)	6%	73,195	608%
Facilities Maintenance	3,359,990	1,277,561	(2,082,429)	38%	3,637,859	1,575,388	(2,062,471)	43%	(297,827)	(19%)
Airport/Ind Park Transfer	44,854	0	(44,854)	0%	44,854	0	(44,854)	0%	0	0%
Planning	672,510	345,972	(326,538)	51%	611,339	313,874	(297,465)	51%	32,098	10%
Business Development	273,005	121,651	(151,354)	45%	233,323	107,212	(126,111)	46%	14,439	13%
Veteran's Services	163,164	74,275	(88,889)	46%	110,484	49,600	(60,884)	45%	24,675	50%
Jail Contract	500,000	67,823	(432,177)	14%	530,000	111,956	(418,044)	21%	(44,133)	(39%)
Dept of Juvenile Justice	406,950	439,970	33,020	108%	200,000	97,638	(102,362)	49%	342,332	351%
Medical Examiner	452,094	226,046	(226,048)	50%	451,802	232,523	(219,279)	51%	(6,477)	(3%)
Guardian Ad Litem	10,186	349	(9,837)	3%	3,156	328	(2,828)	10%	21	6%
Public Defender-Article V	2,860	856	(2,004)	30%	2,420	844	(1,576)	35%	12	1%
State Attorney-Article V	1,040	15	(1,025)	1%	1,040	17	(1,023)	2%	(2)	(12%)
State Courts-Article V	13,250	5,094	(8,156)	38%	13,250	4,359	(8,891)	33%	735	17%

### General Fund Expenditures by Department, *continued* (Excludes Grants)

Through the Second Quarter of Fiscal Year Ending 9/30/16

	2016 Fiscal Year Expenditures				2015 Fiscal Year Expenditures				Variance - Actual	
	Annual Budget	Actual	Compare to		Annual Budget	Actual	Compare to		FY15 to FY16	% of Change
			Budget To Actual	50% of Budget			Budget To Actual	50% of Budget		
Aquatic Plant Management	\$ 6,000	\$ 245	\$ (5,755)	4%	\$ 6,000	\$ 225	\$ (5,775)	4%	\$ 20	9%
Indigent Care	2,446,279	1,321,394	(1,124,885)	54%	4,005,431	2,144,264	(1,861,167)	54%	(822,870)	(38%)
Contrib-Comp Planning	57,986	57,986	0	100%	60,586	30,416	(30,170)	50%	27,570	91%
Contrib-Cons & Resource	14,500	14,292	(208)	99%	14,500	14,293	(207)	99%	(1)	(0%)
Contrib-Mental Health	600,000	300,000	(300,000)	50%	600,000	350,000	(250,000)	58%	(50,000)	(14%)
Contrib-Other Human Services	55,000	11,700	(43,300)	21%	55,000	15,900	(39,100)	29%	(4,200)	100%
Welfare Services	17,250	6,331	(10,919)	37%	14,500	10,385	(4,115)	72%	(4,054)	(39%)
Social Services	276,159	111,132	(165,027)	40%	256,665	109,010	(147,655)	42%	2,122	2%
Parks and Recreation	2,508,524	1,095,788	(1,412,736)	44%	2,394,798	943,187	(1,451,611)	39%	152,601	16%
Library Services	2,487,959	1,104,922	(1,383,037)	44%	2,346,953	1,007,878	(1,339,075)	43%	97,044	10%
Cooperative Extension	280,353	109,085	(171,268)	39%	216,764	110,734	(106,030)	51%	(1,649)	(1%)
Little Rock Cannery	55,232	19,239	(35,993)	35%	55,757	18,461	(37,296)	33%	778	4%
Zoning	351,480	153,152	(198,328)	44%	398,660	151,201	0	0%	1,951	1%
Constitutional Officers	50,379,117	27,322,997	(23,056,120)	54%	48,301,098	30,224,818	(18,076,280)	63%	(2,901,821)	(10%)
Debt Service/Transfers	4,056,909	3,326,960	(729,949)	82%	4,039,740	3,259,331	(780,409)	81%	67,629	2%
Reserve for Contingencies	7,723,947	0	(7,723,947)	0%	9,674,334	0	(9,674,334)	0%	0	0%
Cash to be Brought Forward	8,316,498	0	(8,316,498)	0%	7,897,189	0	(7,897,189)	0%	0	0%
<b>Total General Fund Expenditures</b>	<b>\$ 95,926,628</b>	<b>\$ 42,569,126</b>	<b>\$ (53,357,502)</b>	<b>44%</b>	<b>\$ 95,112,542</b>	<b>\$ 45,192,761</b>	<b>\$ (49,672,322)</b>	<b>48%</b>	<b>\$ (2,623,635)</b>	<b>(6%)</b>



### Revenues & Expenditures of Select Funds - Current Fiscal Year

Reported in Accordance with Government Accounting Requirements; excludes grants  
Through the Second Quarter of Fiscal Year Ending 9/30/16

SELECT FUNDS	Fiscal Year 2016 REVENUES	Fiscal Year 2016 EXPENDITURES	Net
General Fund	\$ 53,542,894	\$ 47,578,826	5,964,068
Transportation Trust	4,800,449	3,989,480	810,969
Gas Taxes	3,816,516	2,672,413	1,144,103
Sensitive Lands Fund	(6,912)	121,587	(128,499)
HC Fire Rescue - Fire	16,050,835	10,684,617	5,366,218
HC Fire Rescue - Rescue	7,425,094	4,988,214	2,436,880
Impact Fees	467,461	1,338,900	(871,439)
Water & Sewer Operations	15,947,243	12,196,482	3,750,761
Solid Waste & Recycling	5,575,302	2,975,173	2,600,129
Development Department	1,492,968	1,133,953	359,015