



Quarterly Financial Report

Fiscal Year 2012

First Quarter

Lake County Board of County Commissioners

Prepared by the Office of Budget

Lake County, Florida

Board of County Commissioners

Quarterly Financial Report

Fiscal Year 2012

First Quarter

Board of County Commissioners

District One - Jennifer Hill, Vice Chairman

District Two - Sean Parks

District Three - Jimmy Conner

District Four - Leslie Campione, Chairman

District Five - Welton G. Cadwell

County Manager

Darren S. Gray

County Attorney

Sanford A. Minkoff

Prepared by the Office of Budget

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Lake County Board of County Commissioners
FY 2012 Quarterly Financial Report
First Quarter

Table of Contents

	<u>Page</u>
Executive Summary	
Revenue Status Summary	1
Revenue Status Report.....	3
Countywide Budget and Expenditure Reports	
Operating and Capital Outlay Summary	5
Countywide Operating Expenditures	18
Countywide Budget and Expenditures Summary	21
Reserve Recap and Personnel Summary	
Reserve Recap Report	23
Full-Time Positions	25
Position Vacancy Report	26

Executive Summary

Quarterly Financial Report
FY 2012 First Quarter Report
Executive Summary

INTRODUCTION

The Office of Budget is pleased to present the FY 2012 Quarterly Financial Report, First Quarter. This report is an informational source that reviews the performance of revenues and expenditures, reserves levels, and capital outlay spending for each quarter. The executive summary includes highlights of major revenue funds and trends, followed by operating expenditures by department through the first quarter, and Employee Services' position summaries.

REVENUE STATUS SUMMARY

Ad Valorem Taxes. Ad valorem taxes result from the levy of taxes on real property and tangible personal property. Qualified homeowners may receive exemptions from the taxable value of their property. The General Fund's current Ad Valorem Tax revenue of \$54.9 million is lagging from the prior year amount of \$58.3 million due to the continued decline in property values.

Fire Residential Non-Ad Valorem Assessment. The Fire Assessment has been established to fund the capital and operating costs associated with providing fire protection services to properties within Lake County. Revenue as of the first quarter was \$11.7 million for FY 2012 compared to \$12.0 million for FY 2011 due to the timing of receipts.

Solid Waste Services Non-Ad Valorem Assessment. The Solid Waste Assessment is on the annual property tax bill. The FY 2012 revenue through the first quarter was \$8.8 million, which is above the prior year revenue for the same period of \$8.7 million due to the timing of the posting of the revenues.

State Sales Tax. Revenues are received through the Local Government Half-Cent Sales Tax Program, administered by the Department of Revenue. The FY 2012 first quarter revenue was \$1.8 million as expected compared to \$1.8 million for the first quarter of FY 2011.

Infrastructure Surtax Renewal. Revenues are received to finance, plan, and construct infrastructure in Lake County. Revenue as of the first quarter was \$1.5 million for FY 2012 as expected compared to \$1.5 million for FY 2011.

Local Option Gas Tax. Revenues result from a six cent tax per gallon of motor and diesel fuel sold in Lake County, administered by the Department of Revenue. Revenue as of the first quarter was \$0.9 million for FY 2012 as expected compared to \$0.9 million for FY 2011.

State Revenue Sharing Proceeds. Revenues are received from the State Revenue Sharing of 2.9% of the net cigarette tax collections and 2.044% of State sales tax collections. The FY 2012 first quarter revenue was \$1.2 million as expected compared to \$1.2 million for the first quarter of FY 2011.

Landfill Operating Income. Revenues are received from depositing waste at the landfill and other landfill operating fees to cover the operating and maintenance cost of the landfill. The FY 2012 revenue through the first quarter was \$1.1 million, which is above the prior year revenue for the same period of \$0.7 million due to the overall increases in Class I tonnage volume.

Constitutional Gas Tax. Revenues are received from a two cent tax per gallon of motor fuel authorized by the Florida Constitution to finance roads and drainage and Public Works engineering projects. Revenue as of the first quarter was \$0.4 million for FY 2012 as expected compared to \$0.4 million for FY 2011.

Communication Service Tax. Revenues are received from a tax imposed on retail sales of communication services encompassing voice, data, audio, video, or any other information or signals, including cable services that are transmitted by any medium. FY 2012 first quarter revenue was \$0.3 million as expected compared to \$0.3 million for the first quarter of FY 2011.

REVENUE STATUS REPORT
For Top 10 Revenue Sources
(Revenue in Millions)

Rank	Revenue Source	Fund	Actual FY 2010	Actual FY 2011	Budget FY 2012	FY 2011 1st Qtr	FY 2012 1st Qtr	% Recog. YTD
1	Ad Valorem Taxes	General Fund	\$86.8	\$78.3	\$75.2	\$58.3	\$54.9	72.96%
2	Fire Rescue Non-Ad Valorem Assessment	County Fire Rescue	17.0	16.8	16.2	12.0	11.7	72.05%
3	Solid Waste Disposal Assessment Fee	Landfill Enterprise	12.0	12.0	11.9	8.7	8.8	74.01%
4	State Sales Tax	General Fund	10.9	11.2	11.6	1.8	1.8	15.27%
5	Infrastructure Surtax Renewal	Infrastructure Sales Tax	10.0	10.5	10.0	1.5	1.5	14.96%
6	Local Option Gas Tax	County Transportation	5.4	5.4	5.1	0.9	0.9	17.05%
7	State Revenue Sharing Proceeds	General Fund	4.7	4.9	4.8	1.2	1.2	25.00%
8	Landfill Operating Income	Landfill Enterprise	4.5	4.6	4.0	0.7	1.1	28.11%
9	Constitutional Gas Tax	County Transportation	2.4	2.5	2.3	0.4	0.4	19.07%
10	Communications Services Tax	General Fund	2.2	2.1	2.1	0.3	0.3	16.07%

Countywide Budget
and
Expenditure Reports

OPERATING AND CAPITAL OUTLAY SUMMARY



= Above Expenditure Target

= On Expenditure Target

= Below Expenditure Target



Community Services				
Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 24,282,434	\$ 10,945,653	\$ 13,336,781	45.1%
Capital Outlay	\$ 4,054,253	\$ 2,195,467	\$ 1,858,786	54.2%

Operating expenditures for **Administration** are under budget at 6.9%. Expenses during the first quarter of FY 2012 consists of personal services costs, and lease payments for the building on Duncan Drive.

The bulk of the **Health and Human Services Divisions** budget (90.3%) is comprised of mandated and/or contractual programs including: LifeStream, We Care, Human Services Grants, Medicaid-Hospital and Nursing Home, County Public Health Units, and indigent medical (HCRA). Of the \$5,509,666 budgeted for these programs, 12.4% or \$685,000 has been expended, and \$2,745,000 has been encumbered. Capital expenditures are at 69.4%, which is attributed to the property acquisition for the South Lake Health Clinic (\$690,841). Funds for this project will be reimbursed by the state.

The **Housing Division** consists of several programs, including Section 8 rental payments, the Community Development Block Grant (CDBG), and the State Housing Initiative Program (SHIP). These programs are either funded by grants or through federal or state programs. Housing assistance payments in the first quarter totaled \$1.6M. Expenditures, including encumbrances, are under budget at 19.5%. Capital expenditures totaling \$196,029 are associated with the Leesburg Women's Health Center.

The **Public Transportation Division** includes administration, Paratransit, and the Fixed Route transit system. Operating costs are under budget at 22.4%, which includes \$673,918 for the MV contract (CTD Trips), and \$310,355 for Fixed Route services. Capital expenditures are at 46%, which includes \$2,475 for bus shelters, and \$130,475 for the Integrated Intelligent Transportation System (ITS) equipment installed on buses.

Note: All percentages represent actual to budget figures.

OPERATING AND CAPITAL OUTLAY SUMMARY



= Above Expenditure Target

= On Expenditure Target

= Below Expenditure Target



Conservation and Compliance				
Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 3,281,134	\$ 754,357	\$ 2,526,777	23.0%
Capital Outlay	\$ -	\$ -	\$ -	0.0%

Probation Division is on target with budget expense for this quarter. Contractual Services is at 100% due to encumbrance of a purchase order for BI Inc. for House Arrest monitoring and equipment services. Operating supplies of 47.8% is due to the purchase of drug testing kits; these test kits will last at least half of the fiscal year. In the Teen Court division Books, Publication & Dues are at 100% due to the Florida Association of Teen Courts, Inc. (F.A.T.C.) dues paid out this time of year; this is a once a year expense. Training expense is at 50% due to the F.A.T.C. Conference.

Code Enforcement Division budget is in line and under budget for the first quarter at 18.0%. The individual line item that was in excess of 25% was a one time expenditure in Books, Publications and Dues for the membership renewal for Code Officers for Florida Association of Code Enforcement (F.A.C.E.) to maintain certification and provide discounted training education. The division is managing their funds well and are expected to continue to be conservative.

Animal Services Division budget is also in line for this quarter. The operating expenditures that are above 25% such as Utilities, Leases, Repair & Maintenance, Printing, and Operating Supplies are due to purchase orders encumbrances.

Note: All percentages represent actual to budget figures.

OPERATING AND CAPITAL OUTLAY SUMMARY



= Above Expenditure Target

= On Expenditure Target

= Below Expenditure Target



County Attorney				
Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 679,819	\$ 134,741	\$ 545,078	19.8%
Capital Outlay	-	-	-	0.0%

The County Attorney's office is below target for operating expenditures. During the first quarter, 18.7% of the operating expenses are salaries and benefits.

Note: All percentages represent actual to budget figures.



County Manager				
Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 9,285,546	\$ 3,712,297	\$ 5,573,249	40.0%
Capital Outlay	-	-	-	0.0%

The County Managers Office, which includes Budget, Procurement Services, Information Outreach, Economic Development and Tourism, and Fleet Management came in at 40% of budget. Encumbrances for fuel and repair and maintenance for Fleet Management make up 46% of the operating expenses. Promotional Activities, and Contractual Services for Economic Development and Tourism account for another 10% of expenses. As of this reporting period, Personal Services came in under budget at 18%, but is projected to be on target.

Note: All percentages represent actual to budget figures.

OPERATING AND CAPITAL OUTLAY SUMMARY



= Above Expenditure Target

= On Expenditure Target

= Below Expenditure Target



Employee Services				
Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Property & Casualty	\$ 2,765,000	\$ 1,414,503	\$ 1,350,497	51.2%
Employee Group Benefits	\$ 12,444,741	\$ 1,103,345	\$ 11,341,396	8.9%
Employee Services	\$ 750,456	\$ 117,427	\$ 633,029	15.6%
Capital Outlay	\$ -	\$ -	\$ -	0.0%

The **Property and Casualty fund** is at 51.2% of budget due to the \$1,243,940 payment in October for the annual premium for excess risk insurance (coverage beyond self insurance). During the first quarter of FY 2012, Workers' Compensation Claims totaled \$90,391, and Property and Liability Claims totaled \$69,236. Both the Workers' Compensation and the Property and Liability claims are running below budget.

The **Employee Group Benefits fund** is at 8.9% of budget for the first quarter of FY 2012. There is a 45 day lag time for Medical Claims invoices, therefore the total reported does not include claims for November and December. Medical claims for October totaled \$745,734. **Note:** The Clerk of Courts (approximately 400 members) was added to the County's benefits plan October 1, 2011 therefore, expenses for this plan year are expected to be higher than previous years.

The **Employee Services** expenditures are below budget. There was a one time charge of \$3,200 for printing and binding of the recently updated Employment Policies Manual. The first quarter unemployment payment was not invoiced until after this quarter closed; however, the actual expenses were below target. Those expenses will be reflected in the next quarterly report.

EMPLOYMENT STATISTICS		BENEFITS/CLAIMS/LIABILITIES	
New Hires:	14	Unemployment Hearings Attended:	2
Promotions:	5	Internal Complaints/Investigations:	4
Applications Processed:	1,593	Leave of Absence (FMLA & Non-FMLA):	28
Avg Time to Fill:	77 days	Workers' Compensation Filings:	41
Turnover rate (14 terms):	1.92%	Corrective Action(written & above):	6
		Property & Liability Filings:	1
		Employee Benefits Processed (includes open enrollment):	690
TRAINING		VOLUNTEER ACTIVITY	
New Employee Orientation:	12 empl.	Volunteers donated 5,418 hours.	
Supervisory Training:	132 empl.	VETERAN HIRING INITIATIVE	
		4 of the 14 new hires were veterans:	28%

Note: All percentages represent actual to budget figures.

OPERATING AND CAPITAL OUTLAY SUMMARY



= Above Expenditure Target

= On Expenditure Target

= Below Expenditure Target



Facilities Development and Management

Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 4,728,852	\$ 2,443,142	\$ 2,285,710	51.7%
Capital Outlay	\$ 33,222,042	\$ 20,366,830	\$ 12,855,212	61.3%



Operating expenditures reflect payments and encumbrances covering a variety of costs, such as planned annual contract payments for service and maintenance contracts (70.7%), as well as utility costs (99.4%). Savings realized through the re-bidding of custodial and lawn services have contributed to annualized savings, and in turn have reduced the amounts shown as expended. Through December 31, 2011 operating costs paid and encumbered represented 51.7% of our budgeted operating funds, with 23% of that being the **Administration Division**, and 70.5% from the Maintenance Divisions (**Energy Management, Facilities Maintenance, and Jail and Sheriff Maintenance**). The encumbered Janitorial Contract in Facilities Maintenance, and Utility Services in Energy Management alone account for 75.1% of the budget resulting in an 18.5% total for the Maintenance Divisions.

Capital Outlay represents funds for the replacement of video monitors in the Board Chambers, replacement of mowers for the Sheriff's Lawn Maintenance Crew, as well as project expenditures for the Road Operations Center, Judicial Center Expansion, Public Defender Building Re-roof, and Renovations at Animal Services, Historic Courthouse, Judicial Center, and Sheriff's Administration Buildings. Without the 90.9% of the Public Defender Re-roof, and 73.2% of the Judicial Center Expansion projects encumbered, Capital Outlay is at 1.1% of budget.

Note: All percentages represent actual to budget figures.

OPERATING AND CAPITAL OUTLAY SUMMARY



= Above Expenditure Target

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= Below Expenditure Target



Growth Management				
Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 3,789,108	\$ 1,149,245	\$ 2,639,863	30.3%
Capital Outlay	\$ -	\$ -	\$ -	0.0%

In reviewing the first quarter budget report, Growth Management is staying within approximately 25% of the overall budget. Some required one-time expenditures have already been made which include payments made to Perconti and dues paid to the East Central Florida Regional Planning Council. As a whole, Growth Management will have no problem staying within budget this year.

Due to not filling open positions in **Administration** (Impact Fee and Development Processing Programs) and **Building Services** there is a reduction in Personal Services in those two areas. The Energy Efficiency and Conservation Block Grant (EECBG) activities' expenditures are on target. Three (3) of the EECBG activities (Traffic Signal Synchronization, Greenhouse Gas Reduction a.k.a. Landfill Gas Feasibility Study and Expansion of County Recycling Program a.k.a. Recycling Study) are complete. Finalization of the remaining EECBG activities and grant close-out are expected prior to or concurrent with the end of the fiscal year. Expenses for advertising and printing will increase through the year as revisions are made to the Comprehensive Plan and Land Development Regulations, as well as an increase in zoning cases.

Note: All percentages represent actual to budget figures.

OPERATING AND CAPITAL OUTLAY SUMMARY



= Above Expenditure Target

= On Expenditure Target

= Below Expenditure Target



Information Technology

Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 2,422,459	\$ 806,974	\$ 1,615,485	33.3%
Capital Outlay	\$ 112,500	\$ 104,313	\$ 8,187	92.7%



All Information Technology (IT) budget expenses are proceeding as planned with no surprises to date. There is \$218,000 encumbered in the County Technology budget for operating expenses paid out over the budget year for Internet, leased fiber, and telephone lines. In addition, one time purchases of big ticket items like Microsoft Licensing (\$184,000) and new PC's for the general fund (\$51,000) account for the high percentage of budget spent figure (33.3%).

Capital Outlay reflects purchases for replacement servers and vital network routers (\$104,000) accounting for the 92.7% budget spent figure.

Note: All percentages represent actual to budget figures.

Legislative

Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 680,275	\$ 149,960	\$ 530,315	22.0%
Capital Outlay	\$ -	\$ -	\$ -	0.0%



Operating expenditures are below target for the Legislative Office. Of the 22% expended during the first quarter of FY 2012, 21% is attributed to salaries and benefits.

Note: All percentages represent actual to budget figures.

OPERATING AND CAPITAL OUTLAY SUMMARY



= Above Expenditure Target

= On Expenditure Target

= Below Expenditure Target



Public Resources				
Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 11,655,736	\$ 4,508,805	\$ 7,146,931	38.7%
Capital Outlay	\$ 6,136,387	\$ 1,271,049	\$ 4,865,338	20.7%

Public Resources **Administration**, which includes the operation of the Fairgrounds, is currently below the expenditure target in Personal Services (20.5%) due to a vacancy at the Fairgrounds. Operating expenditures for Administration are under budget at 20%, and revenues for the Fairgrounds are on target.

Personal Services for the **Agricultural Education Services Division** are at 21.2% for the first quarter. Savings are due to vacant positions, which are anticipated to be filled. Capital Outlay expenses total \$5,345 for the purchase of a cistern, which was grant funded. In order to increase efficiencies, the administrative functions of Lake Soil and Water merged with the Agricultural Center during the first quarter. Lower operating costs are projected as a result of this move. The Mobile Irrigation Lab continues to be fully grant funded.

At 20.6%, the **Library Services Division** is currently under budget for personal services. Savings are due to staff vacancies at various branch library locations. Operating Expenditures include contractual payments in aid to the municipalities as part of the Lake County Library System (33.3%), and Library Impact Fee awards totaling \$541,067, or 32.9%. Impact fee awards are paid to Lake County municipalities on a reimbursement basis. Additionally, operating expenses during the first quarter include the automation system maintenance contracts, which are paid annually, and encumbrances for all utilities and communications for library administration and branch locations. The cost for data lines is reimbursed at 80% through the E-Rate Program. The data lines are budgeted at 20% of the full cost, but encumbered at 100%. State Aid to Libraries Grant funding is budgeted at \$244,557 but expended as the incremental payments are received. Capital Outlay includes: a courier van (\$20,670); library materials (inventoried \$186,886, non-inventoried \$202,539); and server equipment (\$13,769). Capital Outlay is on target, although the non-inventoried library materials inflate the percentage to 42.0% due to an encumbrance for online law resources.

OPERATING AND CAPITAL OUTLAY SUMMARY



= Above Expenditure Target

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= Below Expenditure Target



Public Resources				
Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 11,655,736	\$ 4,508,805	\$ 7,146,931	38.7%
Capital Outlay	\$ 6,136,387	\$ 1,271,049	\$ 4,865,338	20.7%

Personal Services for the **Parks and Trails Division** is currently at 18.1%. Savings during the first quarter are attributed to vacancies. New positions for the Minneola Athletic Complex were filled in the first quarter; however, two other positions remain vacant and are expected to be filled in the second quarter. It is anticipated that the pro-rated positions for the East Lake Community Park will be hired Summer 2012. Operating expenditures have been disbursed at 10.1% to date, and an additional 55.7% remains encumbered. Operating encumbrances for Parks and Public Lands primarily includes contracts for maintenance and repairs at all park locations, and restoration activities at the passive recreation areas. Restoration activities are seasonally influenced. A savings is anticipated from new contracts for mowing and chemical applications for grass areas, playground cleaning and sand. Capital Outlay includes: \$146,320 in equipment for newly opened properties; \$794,946 for right-of-way purchases for the South Lake Trail; and \$4,765,912 for improvements at the park and public lands properties. Of the \$4,765,912 for improvements there is \$113,712 in the Fish Conservation Fund that has not been assigned to a particular property, and \$1,253,762 in the Public Lands Capital Projects fund that will be allocated to various public lands properties at midyear. Expenditures for improvements are expected to increase as the bid process comes to completion. Community Centers are included in the Parks and Trails Division, and 100% of the expenditures in the first quarter are for utilities.

Note: All percentages represent actual to budget figures.

OPERATING AND CAPITAL OUTLAY SUMMARY



= Above Expenditure Target

= On Expenditure Target

= Below Expenditure Target



Public Safety				
Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 22,860,311	\$ 8,041,434	\$ 14,818,877	35.2%
Capital Outlay	\$ 3,790,737	\$ 472,299	\$ 3,318,438	12.5%



Public Safety Administration has expended 5.3% of the budget thus far, well under the yearly projection. The **Communications Technologies Division** includes Countywide Radio and E 9-1-1. Their first quarter expenditures are as follows: In the Countywide Radio expenditures for Communications, encumbrances for the full year billing for B-1 and T-1 telephone connections and Fiber connections for eighteen (18) tower sites and the Radio Shop are included. Utility Services includes encumbrances for utility services at the eighteen (18) tower sites and the Radio Shop. Repair and Maintenance includes the yearly maintenance for the 800 MHz Radio System that was paid in November (\$1,498,585) as well as blanket purchase orders for tower site required maintenance and supplies. The expenditures for E9-1-1 for the first quarter are as follows: Communications has \$450,000 encumbered in blanket purchase orders for communications charges for NG 9-1-1 and router internet connections for the year. In the Repair and Maintenance line, the yearly maintenance agreement with CenturyLink of \$116,567 for the NG 9-1-1 System is encumbered for payment. While Countywide Radio and E9-1-1 are showing as having expended 90.6% and 41.6% respectively, the balances listed as available in these lines are anticipated to be sufficient for FY 2012 expenses.

The **Fire Rescue Division** expenditure lines include multiple blanket purchase order encumbrances as well. These encumbrances are as follows: Professional Services has \$72,000 encumbered for Firefighter physicals and inoculations. Contractual Services includes First Responder Services for the Cities of Groveland and Mascotte. \$145,000 encumbered on blanket purchase orders for B-1 and T-1 telephone services for twenty-seven (27) Fire Stations has been allotted to Communications. In Freight and Postage, \$2,000 is on a blanket purchase order for package mailing services. Utilities has multiple blanket purchase orders with encumbrances for electric services, water services, trash collection services, and cable services for the fire stations. In Rentals and Leases, monies are encumbered for Fire Stations 77 and 90. Repair and Maintenance has multiple blanket purchase order encumbrances for Fire Rescue maintenance and repair of Fire Rescue equipment, facilities, and vehicles in addition to yearly maintenance agreement for Fire Rescue computer software programs and IT computer, printer, and file service maintenance on County-owned equipment.

OPERATING AND CAPITAL OUTLAY SUMMARY



= Above Expenditure Target

= On Expenditure Target

= Below Expenditure Target



Public Safety				
Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 22,860,311	\$ 8,041,434	\$ 14,818,877	35.2%
Capital Outlay	\$ 3,790,737	\$ 472,299	\$ 3,318,438	12.5%



Operating Supplies includes such items as rescue tools, bunker gear, fire hoses, and uniform replacement. The Motor Fuel cost center includes a blanket purchase order for fuel charges for all of the vehicles in the Fire Rescue Division. The first quarter printouts for Munis show the Fire Rescue Division to currently be at 43% of budget. Historical examination ensures that this Division is well within their allotted budget.

The **Emergency Management Division's** operating budget is a compilation of General Fund and four (4) grants. The Division has expended 22.5% of the budget thus far which is under the yearly projection. Personal Services expenditures make up 73% of the Division's operating budget therefore, expenditures are routinely at or below yearly projections.

The Capital Outlay expenditure for the Fire Rescue Division is for the purchase of a Pierce/Freightliner Pumper to be purchased with budgeted Fire Impact fees. The Capital Outlay expenditure for Emergency Management is for the construction of a County Emergency Communications and Operations Center which has expended 11.4% of budgeted funds. Expenditures are expected to increase with approval by the Board for construction of the building.

Note: All percentages represent actual to budget figures.

OPERATING AND CAPITAL OUTLAY SUMMARY



= Above Expenditure Target

= On Expenditure Target

= Below Expenditure Target



Public Works				
Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 35,446,317	\$ 20,442,801	\$ 15,003,516	57.7%
Capital Outlay	\$ 50,357,143	\$ 7,406,292	\$ 42,950,851	14.7%

Personal Services for all funds are expended at 24% or less for the first quarter of FY 2012. For the General Fund programs, the combined Personal Services and Operating expenses plus encumbrances comprise 40.2% of these budgets (South Umatilla Water 60%, Astatula Fuel clean-up 24%, Lab 31%, Adopt-a-Lake 12%, Mosquito State I 78%, Mosquito Control 41% and Aquatic Plants 35%). Deducting the encumbrances for the remaining nine months of the year, these budgets are 11.5% expended. The Astatula Fuel remediation contract is in its third amendment which is 30% expended with an anticipated completion of August 2012.

The Transportation Trust Fund programs: **Road Operations** (29.0%), **Engineering** (24.1%), and Environmental Services (17.3%), have a combined total of 23.5% of their budget expended or encumbered by December 31. The fund expenses total 15.7% without the encumbrances. A reorganization of the three Divisions was approved at the November 8, 2011 BCC meeting. Two vacant Road Operations positions were approved to fill in December.

The Road Impact Fee funds have encumbered the carry forward balance of the impact fee study which is 100% of the operating budget.

The MSTU Stormwater fund is anticipated to receive \$506,000 of the unincorporated tax and is 22.5% expended. One vacant Stormwater Inspector position was approved to fill in December.

The **Solid Waste Division** operations are well within our budgetary parameters as we continue to increase our payments for goods and services through the PCard process increasing the rebate to the County. The personnel budget is well within our targets with a minimum of overtime even as we still have a few positions to fill. Major items such as Covanta, leachate disposal, fuel and hauler costs (94% of our operating budget) are within expected tolerances for the first quarter.

Capital for the Transportation Trust fund was budgeted at \$242,414. None has been expended and 33.2% has been encumbered for Punkin Center Road (\$23,329) and the Public Works Road Operations Center (\$57,267).

OPERATING AND CAPITAL OUTLAY SUMMARY



= Above Expenditure Target

= On Expenditure Target

= Below Expenditure Target



Public Works				
Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 35,446,317	\$ 20,442,801	\$ 15,003,516	57.7%
Capital Outlay	\$ 50,357,143	\$ 7,406,292	\$ 42,950,851	14.7%

Capital for the MSTU Stormwater fund is 27.5% expensed with 18.5% (or \$922,610) of this for encumbrances. In October, Boykin Construction began construction of the Lake Eustis/Lakeshore Drive stormwater improvement project. This project is anticipated to be completed January 2012. For the second year there was no allocation for the MSTU Roads program. There was a minimal balance of \$1,531 carried forward for roads capital that has not been expended to date.

Capital for the Federal/State grants fund is 32% expensed with 21.9% for encumbrances. In November, United Infrastructure Group was re-assigned as the contractor awarded the completion of the Lakeshore Drive bridge project.

Capital for the Sales Tax fund is 12.3% expensed. This includes 10.1% (or \$864,664) encumbered for sidewalks, roadway equipment and road resurfacing.

Solid Waste has four capital items for purchase, three (3) for Hazardous Waste and one (1) for Landfill Operations. All items are proceeding through the purchasing process and we expect to complete them in the second quarter. We anticipate remaining within our approved budget without incident. Our closure of the Phase II landfill is proceeding at the initial stages and is on target at this time.

Note: All percentages represent actual to budget figures.

COUNTYWIDE OPERATING EXPENDITURES
Through Quarter Ending
December 31, 2011

DEPARTMENT/DIVISION	Current Budget as of 12/31/11 ⁽¹⁾	Actual Exp First Quarter	YTD Exp as of 12/31/11	Encumbrances as of 12/31/11	YTD Actuals ⁽²⁾	Un-obligated ⁽³⁾	% of Budget Spent ⁽⁴⁾
Community Services							
Administration	\$958,767	\$65,713	\$65,713	\$0	\$65,713	\$893,054	6.9%
Health and Human Services	5,509,666	684,711	684,711	2,745,218	3,429,929	2,079,737	62.3%
Housing Services	11,327,702	1,739,199	1,739,199	466,545	2,205,744	9,121,958	19.5%
Public Transportation	6,486,299	1,452,182	1,452,182	3,792,085	5,244,267	1,242,032	80.9%
Subtotal	24,282,434	3,941,805	3,941,805	7,003,848	10,945,653	13,336,781	45.1%
Capital Outlay	4,054,253	1,019,820	1,019,820	1,175,647	2,195,467	1,858,786	54.2%
Conservation and Compliance							
Administration	151,757	30,926	30,926	0	30,926	120,831	20.4%
Animal Services	1,374,324	269,997	269,997	99,705	369,702	1,004,622	26.9%
Code Enforcement Services	1,020,104	172,756	172,756	10,650	183,406	836,698	18.0%
Probation Services	734,949	157,838	157,838	12,485	170,323	564,626	23.2%
Subtotal	3,281,134	631,517	631,517	122,840	754,357	2,526,777	23.0%
Capital Outlay	0	0	0	0	0	0	0.0%
County Attorney							
County Attorney	679,819	130,812	130,812	3,929	134,741	545,078	19.8%
Subtotal	679,819	130,812	130,812	3,929	134,741	545,078	19.8%
Capital Outlay	0	0	0	0	0	0	0.0%
County Manager							
County Manager	473,428	98,357	98,357	0	98,357	375,071	20.8%
Budget	413,754	90,544	90,544	0	90,544	323,210	21.9%
Fleet Management	4,466,666	671,679	671,679	1,710,146	2,381,825	2,084,841	53.3%
Procurement Services	729,040	141,559	141,559	176,175	317,734	411,306	43.6%
Information Outreach	368,138	70,918	70,918	0	70,918	297,220	19.3%
Economic Dev. and Tourism	2,834,520	399,705	399,705	353,214	752,919	2,081,601	26.6%
Subtotal	9,285,546	1,472,762	1,472,762	2,239,535	3,712,297	5,573,249	40.0%
Capital Outlay	0	0	0	0	0	0	0.0%

COUNTYWIDE OPERATING EXPENDITURES
Through Quarter Ending
December 31, 2011

DEPARTMENT/DIVISION	Current Budget as of 12/31/11 ⁽¹⁾	Actual Exp First Quarter	YTD Exp as of 12/31/11	Encumbrances as of 12/31/11	YTD Actuals ⁽²⁾	Un-obligated ⁽³⁾	% of Budget Spent ⁽⁴⁾
Employee Services							
Property and Casualty	\$2,765,000	\$1,372,913	\$1,372,913	\$41,590	\$1,414,503	\$1,350,497	51.2%
Employee Group Benefits	12,444,741	1,086,839	1,086,839	16,506	1,103,345	11,341,396	8.9%
Employee Services	750,456	108,071	108,071	9,356	117,427	633,029	15.6%
Subtotal	15,960,197	2,567,823	2,567,823	67,452	2,635,275	13,324,922	16.5%
Capital Outlay	0	0	0	0	0	0	0.0%
Facilities Development and Management							
Administration	665,728	122,206	122,206	22,045	144,251	521,477	21.7%
Maintenance	4,063,124	466,180	466,180	1,832,711	2,298,891	1,764,233	56.6%
Subtotal	4,728,852	588,386	588,386	1,854,756	2,443,142	2,285,710	51.7%
Capital Outlay	33,222,042	185,859	185,859	20,180,971	20,366,830	12,855,212	61.3%
Growth Management							
Administration	1,772,706	562,409	562,409	131,808	694,217	1,078,489	39.2%
Building Services	1,072,861	263,889	263,889	2,880	266,769	806,092	24.9%
Planning and Com. Design	943,541	188,259	188,259	0	188,259	755,282	20.0%
Subtotal	3,789,108	1,014,557	1,014,557	134,688	1,149,245	2,639,863	30.3%
Capital Outlay	0	0	0	0	0	0	0.0%
Information Technology							
Administration	786,775	96,963	96,963	366,084	463,047	323,728	58.9%
Geographic Information Svcs	487,952	103,316	103,316	0	103,316	384,636	21.2%
Information Systems	620,065	129,330	129,330	0	129,330	490,735	20.9%
Programming Application Support Services	294,760	63,317	63,317	0	63,317	231,443	21.5%
Telecommunications	232,907	47,964	47,964	0	47,964	184,943	20.6%
Subtotal	2,422,459	440,890	440,890	366,084	806,974	1,615,485	33.3%
Capital Outlay	112,500	28,401	28,401	75,912	104,313	8,187	92.7%

COUNTYWIDE OPERATING EXPENDITURES
Through Quarter Ending
December 31, 2011

DEPARTMENT/DIVISION	Current Budget as of 12/31/11 ⁽¹⁾	Actual Exp First Quarter	YTD Exp as of 12/31/11	Encumbrances as of 12/31/11	YTD Actuals ⁽²⁾	Un-obligated ⁽³⁾	% of Budget Spent ⁽⁴⁾
Legislative							
Board of County Commissioners	\$680,275	\$149,960	\$149,960	\$0	\$149,960	\$530,315	22.0%
Subtotal	680,275	149,960	149,960	0	149,960	530,315	22.0%
Capital Outlay	0	0	0	0	0	0	0.0%
Public Resources							
Administration	448,894	90,238	90,238	37,561	127,799	321,095	28.5%
Agricultural Education Services	744,207	140,998	140,998	29,627	170,625	573,582	22.9%
Library Services	6,032,934	1,073,936	1,073,936	800,944	1,874,880	4,158,054	31.1%
Parks and Trails	4,429,701	644,994	644,994	1,690,507	2,335,501	2,094,200	52.7%
Subtotal	11,655,736	1,950,166	1,950,166	2,558,639	4,508,805	7,146,931	38.7%
Capital Outlay	6,136,387	664,421	664,421	606,628	1,271,049	4,865,338	20.7%
Public Safety							
Administration	43,446	10,539	10,539	0	10,539	32,907	24.3%
Communication Technologies	4,148,963	1,800,238	1,800,238	1,028,773	2,829,011	1,319,952	68.2%
Emergency Management	429,356	88,207	88,207	8,297	96,504	332,852	22.5%
Fire Rescue	18,238,546	4,128,061	4,128,061	977,319	5,105,380	13,133,166	28.0%
Subtotal	22,860,311	6,027,045	6,027,045	2,014,389	8,041,434	14,818,877	35.2%
Capital Outlay	3,790,737	12,385	12,385	459,914	472,299	3,318,438	12.5%
Public Works							
Engineering	2,786,710	425,500	425,500	266,190	691,690	2,095,020	24.8%
Funding and Production	3,589,620	597,192	597,192	345,287	942,479	2,647,141	26.3%
Road Operations	9,325,680	1,223,374	1,223,374	1,484,418	2,707,792	6,617,888	29.0%
Solid Waste	19,744,307	4,534,782	4,534,782	11,566,058	16,100,840	3,643,467	81.5%
Subtotal	35,446,317	6,780,848	6,780,848	13,661,953	20,442,801	15,003,516	57.7%
Capital Outlay	50,357,143	2,023,925	2,023,925	5,382,367	7,406,292	42,950,851	14.7%

⁽¹⁾ **Current Budget** - excludes reserves, capital outlay, non-operating as of the end of the quarter

⁽²⁾ **YTD Actuals** - equals expenditures and encumbrances

⁽³⁾ **Unobligated** - excludes reserves, non-operating and capital outlay

⁽⁴⁾ **% of Budget Spent** - includes encumbrances and excludes reserves

COUNTYWIDE BUDGET AND EXPENDITURES SUMMARY
 First Quarter FY 2012
 (Includes CIP)

Department	Expenditures as of 12/31/2010	Budget as of 12/31/2011	Expenditures as of 12/31/2011	% of Budget Spent
Community Services	\$4,511,791	\$29,635,985	\$5,451,053	18.39%
Conservation and Compliance	696,347	3,525,219	645,613	18.31%
County Attorney	169,115	679,819	131,113	19.29%
County Manager	1,251,754	12,292,080	1,566,148	12.74%
Employee Services	2,306,939	26,584,280	2,637,715	9.92%
Facilities Development and Management	2,079,576	45,512,574	785,024	1.72%
Growth Management	745,961	2,643,233	591,008	22.36%
Information Technology	765,583	2,547,385	469,986	18.45%
Legislative	161,381	680,275	150,132	22.07%
Public Resources	2,239,719	18,677,716	2,690,753	14.41%
Public Safety	7,210,611	36,155,654	6,040,989	16.71%
Public Works	11,841,857	95,855,409	10,318,432	10.76%
Constitutional Offices	21,024,770	71,170,256	23,080,876	32.43%
Judicial Support	578,246	2,777,150	779,482	28.07%
Debt Service	3,343,131	11,192,280	3,290,051	29.40%
Non-Departmental	10,751,994	61,690,825	11,641,152	18.87%

Reserve Recap
and
Personnel Summary

RESERVE RECAP REPORT
First Quarter Ending December 31, 2011

Fund	Fund Name	FY 2012 Adopted Budget	FY 2012 Adopted Reserves	% of Bud.	FY 2012 Revised Budget	FY 2012 Revised Reserves	% of Bud.	Change in Reserves
0010	General Fund	\$146,475,298	\$26,811,167	18.3%	\$147,470,383	\$26,350,577	17.9%	-\$460,590
1070	Library Impact Fee Trust	1,648,638	545,119	33.1%	1,648,638	0	-	-545,119
1081	Parks Impact Fee Central District	8,292	1,222	14.7%	8,292	0	-	-1,222
1082	Parks Impact Fee North District	16,268	1,222	7.5%	16,268	0	-	-1,222
1083	Parks Impact Fee South District	449,412	78,195	17.4%	449,412	0	-	-78,195
1120	County Transportation Trust	16,287,578	2,448,936	15.0%	16,287,578	2,196,114	13.5%	-252,822
1151	Road Impact Fees District 1	589,613	363,672	61.7%	589,613	172,633	29.3%	-191,039
1152	Road Impact Fees District 2	7,026,553	426,218	6.1%	7,026,553	18,819	0.3%	-407,399
1153	Road Impact Fees District 3	4,906,689	162,689	3.3%	4,906,689	111,024	2.3%	-51,665
1154	Road Impact Fees District 4	817,672	516	0.1%	817,672	0	-	-516
1155	Road Impact Fees District 5	4,113,772	164,118	4.0%	4,113,772	0	-	-164,118
1156	Road Impact Fees District 6	5,046,975	54,975	1.1%	5,046,975	1,900	0.0%	-53,075
1190	Fish Conservation	122,019	7,982	6.5%	122,019	7,982	6.5%	0
1200	Community Dev Block Grant	6,258,709	539,754	8.6%	6,258,709	120,602	1.9%	-419,152
1210	Public Transportation	9,478,145	1,107,951	11.7%	9,478,145	290,447	3.1%	-817,504
1220	Lake County Ambulance	7,033,690	426,695	6.1%	7,033,690	398,435	5.7%	-28,260
1230	MSTU Stormwater Section	5,879,071	1,406,474	23.9%	5,879,071	321,550	5.5%	-1,084,924
1231	MSTU Parks Section	4,369,947	505,215	11.6%	4,429,947	376,953	8.5%	-128,262
1232	MSTU Roads Section	963,048	961,517	99.8%	963,048	961,517	99.8%	0
1240	Emergency 911	3,252,641	439,210	13.5%	3,557,800	439,210	12.3%	0
1250	Resort/Development Tax	4,248,648	2,482,596	58.4%	4,248,648	2,464,293	58.0%	-18,303
1260	Affordable Housing Assist Trust	1,441,768	42,318	2.9%	1,441,768	0	-	-42,318
1270	Section 8	4,373,485	267,889	6.1%	4,373,485	267,889	6.1%	0
1290	Greater Hills MSBU	294,615	59,008	20.0%	294,615	59,008	20.0%	0
1300	Federal/State Grants	17,743,300	5,122,532	28.9%	17,743,300	898,626	5.1%	-4,223,906
1310	Restricted Local Programs	1,324,051	182,505	13.8%	1,324,051	55,184	4.2%	-127,321
1320	Energy Eff & Cons Blk Grant	1,549,493	200,451	12.9%	1,489,116	109,761	7.4%	-90,690
1330	Law Enforcement Trust	242,724	0	-	242,724	0	-	0
1370	Greater Groves MSBU	253,777	50,590	19.9%	253,777	50,590	19.9%	0
1410	County Sales Tax	9,995,250	0	-	9,995,250	0	-	0
1430	Village Green Street Lighting	24,316	11,242	46.2%	24,316	11,242	46.2%	0
1450	Greater Pines Municipal Svcs	290,555	58,693	20.2%	290,555	58,693	20.2%	0
1460	Picciola Street Lighting	6,676	2,789	41.8%	6,676	2,789	41.8%	0
1470	Valencia Terr Street Lighting	11,539	5,101	44.2%	11,539	5,101	44.2%	0
1500	Environmental Recovery Fund	92,219	84,753	91.9%	92,219	84,753	91.9%	0
1520	Building Services	1,172,449	40,270	3.4%	1,172,449	40,270	3.4%	0
1680	County Fire Rescue	22,744,876	2,837,800	12.5%	22,744,876	2,828,654	12.4%	-9,146
1690	Fire Services Impact Fee Trust	2,299,014	1,846,410	80.3%	2,299,014	1,842,354	80.1%	-4,056
1800	Employees Benefit Fund	595	595	100.0%	595	595	100.0%	0
1850	Animal Shelter Steril Trust	324,085	244,085	75.3%	324,085	244,085	75.3%	0
1900	County Library System	4,854,676	46,516	1.0%	4,854,676	46,516	1.0%	0
2510	Pari-Mutuel Rev Repl Bonds	435,350	165,240	38.0%	435,350	165,240	38.0%	0
2610	Renewal Sales Tax LOC	1,267,898	58,251	4.6%	1,267,898	58,251	4.6%	0
2710	Public Lands Program	3,721,695	969,431	26.0%	3,721,695	969,431	26.0%	0
2810	Expansion Projects Debt Svc	5,767,337	27,432	0.5%	5,767,337	27,432	0.5%	0

RESERVE RECAP REPORT
First Quarter Ending December 31, 2011

Fund	Fund Name	FY 2012 Adopted Budget	FY 2012 Adopted Reserves	% of Bud.	FY 2012 Revised Budget	FY 2012 Revised Reserves	% of Bud.	Change in Reserves
3020	Parks Capital Projects	\$1,326,441	\$318,653	24.0%	\$1,326,441	\$34,313	2.6%	-\$284,340
3030	Renewal Sales Tax Cap Proj	10,185,492	2,274,108	22.3%	10,185,492	1,971,077	19.4%	-303,031
3040	Renewal Sales Tax Cap Proj-PW	9,715,879	2,112,529	21.7%	9,715,879	1,134,252	11.7%	-978,277
3710	Public Lands Capital Program	3,830,582	253,319	6.6%	3,830,582	70,662	1.8%	-182,657
3810	Facilities Expansion Capital	30,002,998	25,797,083	86.0%	30,002,998	2,858,492	9.5%	-22,938,591
4200	Landfill Enterprise	22,266,032	363,595	1.6%	22,266,032	344,435	1.5%	-19,160
4220	S W Closures and LT Care	3,291,420	986,977	30.0%	3,291,420	986,977	30.0%	0
5200	Property and Casulty	5,377,335	2,481,689	46.2%	5,377,335	2,481,689	46.2%	0
5300	Employee Group Benefits	20,455,894	7,862,234	38.4%	20,455,894	7,862,234	38.4%	0
5400	Fleet Management	4,643,775	199,128	4.3%	4,643,775	177,109	3.8%	-22,019
Totals - Funds with Reserves		\$420,320,269	\$93,908,659	22.3%	\$421,620,136	\$59,979,760	14.2%	-\$33,928,899

**Lake County BCC
Full-Time Positions
as of December 31, 2011**

	FY 2012	Filled as of 12/31/2011	Vacant as of 12/31/2011
Summary by Department			
Community Services	23	22	1
Conservation and Compliance	53	51	2
County Attorney	7	6	1
County Manager	50	48	2
Employee Services	8	8	0
Facilities Development and Management	30	30	0
Growth Management	35	32	3
Information Technology	25	25	0
Judicial Support	9	9	0
Legislative	8	8	0
Public Resources	104	92	12
Public Safety	207	206	1
Public Works	182	164	18
TOTAL - Board of County Commissioners:	741	701	40

POSITION VACANCY REPORT

Full-Time		Part-Time	
# Department Job Title	Status	# Department Job Title	Status
1 Community Services Program Associate	In Selection Process	1 Community Services Program Associate	In Recruitment Process
2 Conservation and Compliance Animal Shelter Tech I Animal Shelter Tech I	In Recruitment Process January 24th Agenda Meeting	0 Conservation and Compliance	
1 County Attorney Office Associate V	In Selection Process (Offer extended)	0 County Attorney	
2 County Manager Mechanic I Public Information Officer	Hold In Selection Process	2 County Manager Welcome Center Worker Welcome Center Worker	Hold Hold
0 Employee Services		0 Employee Services	
0 Facilities Development and Management		0 Facilities Development and Management	
3 Growth Management Building & Zoning Div Mgr Development Processing Manager Senior Building Inspector	Re-org pending Re-org pending Employee resigned on 12/30/2011	0 Growth Management	
0 Information Technology		0 Information Technology	
0 Judicial Support		0 Judicial Support	
12 Public Resources Accounting Technician Environmental Technician HLC Garden Lanscape Technician Library Assistant I Library Assistant II Park Attendant Park Attendant Park Attendant Park Attendant Trades Crew Leader Trades Crew Leader Trades Crew Leader	In Selection Process Re-org pending January 10th Agenda Meeting January 10th Agenda Meeting In Selection Process (Offer extended) In Selection Process (Offer extended) New - Effective: 1/01/2012 New - Effective: 1/01/2012 New - Effective: 7/01/2012 New - Effective: 10/01/2011 New - Effective: 1/01/2012 New - Effective: 1/01/2012	8 Public Resources Laborer Library Page @ Cagan Library Page @ Cooper Library Page @ East Lake Library Page @ East Lake Library Page @ Marion Security Guard Security Guard	In Recruitment Process Hold Hold January 10th Agenda Meeting Hold Hold Hold Hold
1 Public Safety Firefighter/EMT	To be filled by FF/Mechanic (certified)	0 Public Safety	
18 Public Works Biological Associate Environmental Waste Technician Environmental Waste Technician Environmental Waste Technician Mosquito Control Inspector Scales Supervisor Construction Inspector I Database/Adm Program Coordinator Equipment Operator II Equipment Operator III Environmental Svcs Div Mgr Road Maintenance Operator Road Maintenance Operator Road Maintenance Operator Road Maintenance Operator Road Maintenance Operator Sign & Striping Technician I Stormwater Inspector I	January 10th Agenda Meeting In Selection Process In Selection Process Employee termed on 12/16/2011 In Selection Process Re-org pending In Selection Process In Selection Process In Selection Process (Offer extended) In Recruitment Process Open - current internal interim assignment In Selection Process In Selection Process January 24th Agenda Meeting January 24th Agenda Meeting January 24th Agenda Meeting January 24th Agenda Meeting In Recruitment Process	1 Public Works Spray Truck Operator	Hold
40 Vacant Full-Time Positions		12 Vacant Part-Time Positions	