



FISCAL YEAR 2014  
QUARTERLY  
FINANCIAL REPORT

First Quarter

LAKE COUNTY BOARD OF COUNTY COMMISSIONERS  
Fiscal and Administrative Services | Budget

# **Lake County, Florida Board of County Commissioners**

## **Quarterly Financial Report Fiscal Year 2014 First Quarter**

### **Board of County Commissioners**

District One – Timothy I. Sullivan  
District Two - Sean Parks, Vice Chairman  
District Three - Jimmy Conner, Chairman  
District Four - Leslie Campione  
District Five - Welton G. Cadwell

### **County Manager**

David C. Heath

### **County Attorney**

Sanford A. Minkoff

### **Fiscal and Administrative Services | Budget**

Stephen Koontz, Fiscal and Administrative Services Director  
Binh Nguyen, Budget Manager  
Todd Thornton, Senior Financial Coordinator  
Richard Varner, Senior Budget Analyst  
Linda Lorentz, Office Associate V  
Carol Boyle, Assessment Specialist

Lake County Board of County Commissioners  
FY 2014 Quarterly Financial Report  
First Quarter

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# Executive Summary

**Quarterly Financial Report**  
**FY 2014 First Quarter Report**  
**Executive Summary**

**INTRODUCTION**

The Budget Office is pleased to present the FY 2014 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 Human Resources' 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 year to date Ad Valorem Tax revenue was \$53.5 million or 76.5% as collected.

**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. Year to date Fire Assessment revenue was \$11.8 million or 72.1% as collected.

**Solid Waste Services Non-Ad Valorem Assessment.** The Solid Waste Assessment is on the annual property tax bill. Year to date Solid Waste Assessment revenue was \$8.7 million or 70.1% as collected.

**State Sales Tax.** Revenues are received through the Local Government Half-Cent Sales Tax Program, administered by the Department of Revenue. Year to date State Sales Tax revenue was \$2.0 million or 16.5% as collected.

**Infrastructure Surtax Renewal.** Revenues are received to finance, plan, and construct infrastructure in Lake County. Year to date Infrastructure Surtax revenue was \$1.6 million or 15.1% as collected.

**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. Year to date Local Option Gas Tax revenue was \$0.9 million or 16.4% as collected.

**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. Year to date State Revenue Sharing revenue was \$0.9 million or 16.6% as collected.

**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. Year to date Landfill Operating revenue was \$0.7 million or 27.5% as collected.

**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. Year to date Constitutional Gas Tax revenue was \$0.4 million or 16.0% as collected.

**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. Year to date Communication Services Tax revenue was \$0.3 million or 15.6% as collected.

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

| Rank | Revenue Source                           | Fund                     | Budget  | Actual  | Budget  | Actual YTD            | %      |
|------|--|--------------------------|---------|---------|---------|-----------------------|--------|
|      |  |                          | FY 2013 | FY 2013 | FY 2014 | (12/31/13)<br>FY 2014 | Recog. |
| 1    | Ad Valorem Taxes                         | General Fund             | \$69.4  | \$67.4  | \$69.9  | \$53.5                | 76.50% |
| 2    | Fire Rescue Non-Ad Valorem<br>Assessment | County Fire Rescue       | 16.5    | 16.0    | 16.3    | 11.8                  | 72.18% |
| 3    | Solid Waste Disposal<br>Assessment Fee   | Landfill Enterprise      | 12.4    | 12.1    | 12.4    | 8.7                   | 70.13% |
| 4    | State Sales Tax                          | General Fund             | 11.7    | 12.2    | 12.3    | 2.0                   | 16.57% |
| 5    | Infrastructure Surtax Renewal            | Infrastructure Sales Tax | 10.8    | 11.6    | 10.8    | 1.6                   | 15.17% |
| 6    | Local Option Gas Tax                     | County Transportation    | 5.4     | 5.2     | 5.2     | 0.9                   | 16.40% |
| 7    | State Revenue Sharing Proceeds           | General Fund             | 4.9     | 5.3     | 5.2     | 0.9                   | 16.61% |
| 8    | Landfill Operating Income                | Landfill Enterprise      | 4.5     | 4.2     | 2.5     | 0.7                   | 27.52% |
| 9    | Constitutional Gas Tax                   | County Transportation    | 2.6     | 2.5     | 2.6     | 0.4                   | 16.04% |
| 10   | Communications Services Tax              | General Fund             | 1.9     | 1.8     | 1.8     | 0.3                   | 15.68% |

# Countywide Budget and Expenditure Reports

# OPERATING AND CAPITAL OUTLAY SUMMARY FY 2014 - 1ST QUARTER

Below Expenditure Target

On Expenditure Target

Above Expenditure Target



| Communications       |                |                    |                  |                   |
|----------------------|----------------|--------------------|------------------|-------------------|
| Expenditure Category | Current Budget | YTD Actual Expense | Remaining Budget | % of Budget Spent |
| Operating            | \$ 277,689     | \$ 54,695          | \$ 222,994       | 19.7%             |
| Capital Outlay       | -              | -                  | -                | 0.0%              |

Expenditures are below target. The majority of expenses are for Personnel related costs. The Department supports all other Departments, as well as Countywide projects. Several of the staff members are partially funded from the Resort/Development Tax Fund.

| Community Safety and Compliance |                |                    |                  |                   |
|---------------------------------|----------------|--------------------|------------------|-------------------|
| Expenditure Category            | Current Budget | YTD Actual Expense | Remaining Budget | % of Budget Spent |
| Operating                       | \$ 3,523,551   | \$ 1,014,207       | \$ 2,509,344     | 28.8%             |
| Capital Outlay                  | -              | -                  | -                | 0.0%              |

**Community Safety and Compliance** has expended 28.8% of budget. When encumbrances for future utility and grant payments are removed as mentioned below, the Department has expended 20.6% of budget, which is below target for the year to date.

Community Safety and Compliance **Administration** has expended 22.4% of its budget, which is below target.

The **Animal Services Division** has expended 26.1% of its budget. When annual utility encumbrances are removed, the expenditures are 24.6% of budget. The Division is committed to provide for public safety and animal welfare.

The **Code Enforcement Division** finished the first quarter under budget at 19.4%. The Division anticipates maintaining expenditures at or below budget.

The **Probation Services Division** has expended 39.1% of its budget, which includes the encumbrance of grant expenditures through the entire fiscal year. When those expenditures are adjusted to remove future periods, the Division has expended 15.8% of budget.

# OPERATING AND CAPITAL OUTLAY SUMMARY

## FY 2014 - 1ST QUARTER

Below Expenditure Target

On Expenditure Target

Above Expenditure Target



| Community Services   |                |                    |                  |                   |
|----------------------|----------------|--------------------|------------------|-------------------|
| Expenditure Category | Current Budget | YTD Actual Expense | Remaining Budget | % of Budget Spent |
| Operating            | \$ 23,377,048  | \$ 13,016,278      | \$ 10,360,770    | 55.7%             |
| Capital Outlay       | \$ 3,777,372   | \$ 164,563         | \$ 3,612,809     | 4.4%              |

Major Operating Expenses for the **Health and Human Services Division** included the Pauper Burial program (\$10,256), tax hardship assistance (\$8,313), forensic examinations for abused children (\$5,200), funds to support the Lake County Health Department (\$271,026), Medicaid payments to hospitals and nursing homes (\$1,099,048), We Care program (\$16,744), Lifestream Behavioral (\$873,987), Inmate Medicaid (\$299,253), and Driver Education Program (\$174,584). The total Personal Services for the 1st Quarter (General Fund) was \$114,861.

The **Housing Division** made Section 8 Rental payments in the amount of \$861,531. CDBG funded the Yalaha Community Center in the amount of \$39,223 and Mobile Home Replacements (\$50,330). Personal Services for the Housing Division was \$110,964.

**Public Transportation** funded the Transportation Disadvantaged Program (\$880,568) and Fixed Route Service (\$382,620). Capital Expenditures included two (2) passenger vans. Personal Services for the division was \$80,838.

# OPERATING AND CAPITAL OUTLAY SUMMARY FY 2014 - 1ST QUARTER

Below Expenditure Target  
On Expenditure Target  
Above Expenditure Target



| <b>County Attorney</b> |                |                    |                  |                   |
|------------------------|----------------|--------------------|------------------|-------------------|
| Expenditure Category   | Current Budget | YTD Actual Expense | Remaining Budget | % of Budget Spent |
| Operating              | \$ 661,582     | \$ 155,012         | \$ 506,570       | 23.4%             |
| Capital Outlay         | \$ -           | \$ -               | \$ -             | 0.0%              |

The County Attorney's Office is below target for operating expenditures. During the first quarter, salaries and benefits make up the majority of the budget spent.

| <b>County Manager</b> |                |                    |                  |                   |
|-----------------------|----------------|--------------------|------------------|-------------------|
| Expenditure Category  | Current Budget | YTD Actual Expense | Remaining Budget | % of Budget Spent |
| Operating             | \$ 491,493     | \$ 104,037         | \$ 387,456       | 21.2%             |
| Capital Outlay        | \$ -           | \$ -               | \$ -             | 0.0%              |

Expenditures are below target. Expenditures for the County Manager's Office are primarily for personnel related costs.

# OPERATING AND CAPITAL OUTLAY SUMMARY

## FY 2014 - 1ST QUARTER

Below Expenditure Target

On Expenditure Target

Above Expenditure Target



| Economic Development and Tourism |                |                    |                  |                   |
|----------------------------------|----------------|--------------------|------------------|-------------------|
| Expenditure Category             | Current Budget | YTD Actual Expense | Remaining Budget | % of Budget Spent |
| Operating                        | \$ 4,267,752   | \$ 1,173,979       | \$ 3,093,773     | 27.5%             |
| Capital Outlay                   | \$ -           | \$ -               | \$ -             | 0.0%              |

The **Economic Development Division** expended 53.5% of its budget in the first quarter, including the full commitment to the Joint Rail Project. If those future payments are removed, the Division expended 24.1% of budget.

The **Business Opportunity Centers** expended 52% of budget in the first quarter, including future contractual commitments. If those future payments are removed, the Division expended 25% of budget.

**Tourism** expended 9.2% of its budget in the first quarter.

| Facilities and Fleet Management |                |                    |                  |                   |
|---------------------------------|----------------|--------------------|------------------|-------------------|
| Expenditure Category            | Current Budget | YTD Actual Expense | Remaining Budget | % of Budget Spent |
| Operating                       | \$ 8,866,693   | \$ 6,377,202       | \$ 2,489,491     | 71.9%             |
| Capital Outlay                  | \$ 11,332,734  | \$ 5,084,427       | \$ 6,248,307     | 44.9%             |

Operating expenditures reflect both encumbrances and payments for the first quarter for a variety of costs including: Facilities Maintenance Contracts, Fleet Management Contracts, and utilities.

Capital Outlay represents funds for Maintenance Work Order Software, as well as the following Projects: 80023 - JC Expansion, 80024 JC Renovation, 80041 Historic Courthouse Renovation, 80055 Animal Services Building, and 80140 ECOC.

# OPERATING AND CAPITAL OUTLAY SUMMARY FY 2014 - 1ST QUARTER

Below Expenditure Target

On Expenditure Target

Above Expenditure Target



| Fiscal and Administrative Services |                |                    |                  |                   |
|------------------------------------|----------------|--------------------|------------------|-------------------|
| Expenditure Category               | Current Budget | YTD Actual Expense | Remaining Budget | % of Budget Spent |
| Operating                          | \$ 1,209,365   | \$ 421,363         | \$ 788,002       | 34.8%             |
| Capital Outlay                     | \$ -           | \$ -               | \$ -             | 0.0%              |

Personal Services represents 79.1% of the total expenses for the year with Operating Costs representing 20.9%. The **Budget Section** reflects 22.2%, **Assessment Services** at 22.4%, **Procurement Services** at 22.1% and **Document Services** at 68.8% of the total budget.

| Growth Management    |                |                    |                  |                   |
|----------------------|----------------|--------------------|------------------|-------------------|
| Expenditure Category | Current Budget | YTD Actual Expense | Remaining Budget | % of Budget Spent |
| Operating            | \$ 2,601,021   | \$ 664,819         | \$ 1,936,202     | 25.6%             |
| Capital Outlay       | \$ 113,272     | \$ 67,272          | \$ 46,000        | 59.4%             |

Growth Management expenditures are on target for first quarter. Majority of the expenditures are for annual membership dues and/or department obligations. As a whole, Growth Management will have no problem staying within budget this year.

**Building Services** had three replacement vehicles that were on back order from FY 2013; the funds rolled over into FY 2014. FY 2013 replacement vehicles were received in December. Building Services has funds for two replacement vehicles remaining in their budget.

# OPERATING AND CAPITAL OUTLAY SUMMARY

## FY 2014 - 1ST QUARTER

Below Expenditure Target

On Expenditure Target

Above Expenditure Target



| Human Resources         |                |                    |                  |                   |
|-------------------------|----------------|--------------------|------------------|-------------------|
| Expenditure Category    | Current Budget | YTD Actual Expense | Remaining Budget | % of Budget Spent |
| Property and Casualty   | \$ 2,818,228   | \$ 1,784,930       | \$ 1,033,298     | 63.3%             |
| Employee Group Benefits | \$ 13,317,537  | \$ 1,271,157       | \$ 12,046,380    | 9.5%              |
| Human Resources         | \$ 705,176     | \$ 109,091         | \$ 596,085       | 15.5%             |
| Capital Outlay          | \$ -           | \$ -               | \$ -             | 0.0%              |

The Property and Casualty expenditures are at 63.3% of budget. The first quarter Workers' Compensation Claims total is \$133,030.93, and the first quarter Property and Liability Claims total is \$52,658.86. Both the Workers' Compensation and Property and Liability claims are running below budget for first quarter.

The 5300 Employee Group Benefits fund is at 9.5% of budget expended. The first Quarter medical claims total is \$954,119.13. This reflects payment for claims occurring in the month of October. There is a 45 - 60 day lag time for Medical Claims invoices, therefore the total contained in this report does not include claims for November and December. Although payment has not been made, the County can expect to pay \$1,118,846.46 for November claims and \$760,638.29 for December claims.

The Human Resources expenditures are at 15.5% of budget expended. 90% of the budget is salary and benefits for the Human Resources Department. The first quarter unemployment payment has not been invoiced to date.

| EMPLOYMENT STATISTICS                  | BENEFITS/CLAIMS/LIABILITIES                                 |
|--|---|
| New Hires: 16                          | Unemployment Hearings Attended: 0                           |
| Promotions: 7                          | Internal Complaints/Investigations: 1                       |
| Applications Processed: 1,065          | Leave of Absence (FMLA & Non-FMLA): 23                      |
| Avg Time to Fill: 46 days              | Workers' Compensation Filings: 36                           |
| Turnover rate (14 terms): 1.19%        | Corrective Action (written & above): 9                      |
|  | Property & Liability Filings: 16                            |
|  | Employee Benefits Processed (includes open enrollment): 127 |
| TRAINING                               | VOLUNTEER ACTIVITY  |
| New Employee Orientation: 12 employees | Volunteers donated 6,559.45 hours.                          |
| Supervisory Training: 3 employees      | VETERAN HIRING INITIATIVE                                   |
| Employee Training: 49 employees        | 1 of the 16 new hires was a veteran: 6.25%                  |

# OPERATING AND CAPITAL OUTLAY SUMMARY FY 2014 - 1ST QUARTER

Below Expenditure Target  
On Expenditure Target  
Above Expenditure Target



| Information Technology |                |                    |                  |                   |
|------------------------|----------------|--------------------|------------------|-------------------|
| Expenditure Category   | Current Budget | YTD Actual Expense | Remaining Budget | % of Budget Spent |
| Operating              | \$ 2,136,257   | \$ 884,097         | \$ 1,252,160     | 41.4%             |
| Capital Outlay         | \$ 4,461       | \$ 4,461           | \$ -             | 100.0%            |

Operating expenses through the first quarter were 41.4% of budget. When County Technology encumbrances for communications, equipment, and maintenance are removed, and when Geographic Information Systems is adjusted for a one-time payout to separated employees, the Department has expended 22.2% of the resulting budget.

| Legislative          |                |                    |                  |                   |
|----------------------|----------------|--------------------|------------------|-------------------|
| Expenditure Category | Current Budget | YTD Actual Expense | Remaining Budget | % of Budget Spent |
| Operating            | \$ 777,831     | \$ 177,530         | \$ 600,301       | 22.8%             |
| Capital Outlay       | \$ -           | \$ -               | \$ -             | 0.0%              |

Expenditures are below target for the year. This group consists of the County Commissioners and their support staff. The majority of expenditures are for personnel costs.

# OPERATING AND CAPITAL OUTLAY SUMMARY

## FY 2014 - 1ST QUARTER

Below Expenditure Target

On Expenditure Target

Above Expenditure Target



| Public Resources     |                |                    |                  |                   |
|----------------------|----------------|--------------------|------------------|-------------------|
| Expenditure Category | Current Budget | YTD Actual Expense | Remaining Budget | % of Budget Spent |
| Operating            | \$ 12,213,335  | \$ 4,331,332       | \$ 7,882,003     | 35.5%             |
| Capital Outlay       | \$ 2,968,477   | \$ 1,753,959       | \$ 1,214,518     | 59.1%             |

Public Resources **Administration**, which includes the operation of the Fairgrounds, is currently below the expenditure target in Personal Services (20.8%). Operating expenditures for Administration are encumbered at 57.5%, but expended at 25%. Operating expenditures include the annual insurance amount paid during the first quarter and the encumbrances of utilities at 100%. Revenues for the Fairgrounds reflect an 8% increase over the first quarter of Fiscal Year 2013 due to increased participation in the weekly Farmers' Market.

Personal Services for the **Agricultural Education Services Division** are at 22.9% for the first quarter. Operating costs are on target at 27.3%. The Mobile Irrigation Lab continues to be fully grant funded.

At 21.5%, the **Library Services Division** is slightly under budget for personal services. 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 \$333,550, or 44.1%. 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 \$276,705 but expended as the incremental payments are received. Capital Outlay includes: a vehicle for Administration (\$23,000); library materials (inventoried \$141,450, non-inventoried \$104,000); computer upgrades (\$20,000); and server equipment (\$20,000).

# OPERATING AND CAPITAL OUTLAY SUMMARY

## FY 2014 - 1ST QUARTER

Below Expenditure Target

On Expenditure Target

Above Expenditure Target



| Public Resources     |                |                    |                  |                   |
|----------------------|----------------|--------------------|------------------|-------------------|
| Expenditure Category | Current Budget | YTD Actual Expense | Remaining Budget | % of Budget Spent |
| Operating            | \$ 12,213,335  | \$ 4,331,332       | \$ 7,882,003     | 35.5%             |
| Capital Outlay       | \$ 2,968,477   | \$ 1,753,959       | \$ 1,214,518     | 59.1%             |

Personal Services for the **Parks and Trails** Division is currently at 21.8%. A vacancy throughout the first quarter is expected to be filled during the second quarter. Operating expenditures have been disbursed at 14.2% to date, and an additional 30.8% 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. Many planned maintenance activities did not occur during the first quarter resulting in the low expenditure percentage to date. As the year progresses, expenditure percentages will be more in line with the budget. Capital Outlay includes \$2,660,027 for improvements at parks and public lands properties. Of the \$2,660,027 for improvements there is \$159,832 in the Fish Conservation Fund, \$776,345 in the Parks Capital Projects Fund, \$668,104 in the Parks MSTU Fund from encumbered project carry forwards, \$526,940 in the Park Impact Fee Funds (all districts), \$149,984 in Boating Improvements (Restricted Local Programs Fund), and \$378,822 in the Public Lands Capital Project Fund. Community Centers are included in the Parks and Trails Division, and 100% of the expenditures in the first quarter are for utilities and insurance.

# OPERATING AND CAPITAL OUTLAY SUMMARY

## FY 2014 - 1ST QUARTER

Below Expenditure Target

On Expenditure Target

Above Expenditure Target



| Public Safety        |                |                    |                  |                   |
|----------------------|----------------|--------------------|------------------|-------------------|
| Expenditure Category | Current Budget | YTD Actual Expense | Remaining Budget | % of Budget Spent |
| Operating            | \$ 24,398,302  | \$ 6,795,368       | \$ 17,602,934    | 27.9%             |
| Capital Outlay       | \$ 2,797,444   | \$ 890,480         | \$ 1,906,964     | 31.8%             |

**Public Safety Administration** has expended 21% of its budget, which is below target.

The **Communications Technologies Division** includes E9-1-1 and Countywide Radio. The combined operating expenditures for both E9-1-1 and Countywide Radio totaled 32.3%, which includes annual encumbrances for utilities and communications services. If those two items are adjusted for the first quarter, the Division has spent 23.4% of budget. The expense amount shown includes payment for the annual maintenance agreement with Motorola.

The **Emergency Management Division's** operating budget is a compilation of General Fund and grants. The Division has expended 11.3% of operating budget, and is below target for the quarter.

The **Fire Rescue Division** has used 28.1% of its operating budget, which includes annual encumbrances for fuel and supplies. If those two items are adjusted to reflect first quarter costs, then the operating costs are 24.9% of budget. One-time Capital Outlay payments for three new Fire Units were made in December, which inflates the first quarter percent of budget spent.

# OPERATING AND CAPITAL OUTLAY SUMMARY FY 2014 - 1ST QUARTER

Below Expenditure Target

On Expenditure Target

Above Expenditure Target



| Public Works         |                |                    |                  |                   |
|----------------------|----------------|--------------------|------------------|-------------------|
| Expenditure Category | Current Budget | YTD Actual Expense | Remaining Budget | % of Budget Spent |
| Operating            | \$ 38,636,090  | \$ 23,405,157      | \$ 15,230,933    | 60.6%             |
| Capital Outlay       | \$ 44,014,764  | \$ 16,529,308      | \$ 27,485,456    | 37.6%             |

**Personal Services and Operating:**

Public Works operating expenditures were 25.1% expended or encumbered at the end of the first quarter of Fiscal Year 2014. Personal Services were 21.2% cumulatively expended and the overtime budgets were 5% expended overall.

During October the contract for operating and maintenance of the Astatula Fuel remediation site was awarded for \$117,000 funded from the General Fund.

The Transportation Trust Fund programs were involved with amending several signal maintenance agreements with surrounding cities, entering into an agreement with Black Bear Subdivision for improvements to their subdivision roads, and advertising the ordinance for the renewal of the first and second local option gas tax cents.

The **Solid Waste Division's** operating expenditures are below the target for the first quarter and are well within the budgetary parameters overall. Due to an increase in natural gas prices and unexpected maintenance outages at Covanta, we are anticipating a Mid Year Adjustment to account for increased utility costs. The personnel budget is well within its targets with a minimum of overtime used and all other major operating items are within their expected tolerances for the first quarter.

# OPERATING AND CAPITAL OUTLAY SUMMARY

## FY 2014 - 1ST QUARTER

Below Expenditure Target

On Expenditure Target

Above Expenditure Target



| Public Works         |                |                    |                  |                   |
|----------------------|----------------|--------------------|------------------|-------------------|
| Expenditure Category | Current Budget | YTD Actual Expense | Remaining Budget | % of Budget Spent |
| Operating            | \$ 38,636,090  | \$ 23,405,157      | \$ 15,230,933    | 60.6%             |
| Capital Outlay       | \$ 44,014,764  | \$ 16,529,308      | \$ 27,485,456    | 37.6%             |

**Capital Outlay:**

Several projects were approved to advertise for bids during this quarter. These included two special assessment projects related to Colley Drive and Granville Avenue, and the CR 473 and Westmont Road intersection grant funded project. The construction inspection service for the Alfred Street project was awarded using funding from Transportation Impact Fee District Two and the Griffin Avenue/Rolling Acres and Griffin View projects were awarded with funding from sales tax. At the end of the first quarter, the capital expenditures for Public Works were 38% encumbered or expended and this was predominantly for the Alfred Street, South Lake Trail phase 3, and the CR 450 paved shoulders construction projects.

The **Solid Waste Division** has three capital items budgeted for the year. All three items are for the Landfill Operations section. The Roll-Off Containers have been ordered and we anticipate all containers to be delivered by the second quarter. The Pick-up Truck is currently proceeding through the purchasing process and we hope to have this purchase completed by the second quarter as well. We anticipate remaining within our approved budget without incident for the remaining capital purchase of our Walking Floor Trailer.

*Note: All percentages represent actual to budget figures.*

**COUNTYWIDE OPERATING EXPENDITURES**  
**Through Quarter Ending**  
**December 31, 2013**

| DEPARTMENT/DIVISION                     | Current<br>Budget<br>as of<br>12/31/13 <sup>(1)</sup> | Actual<br>Expense<br>First<br>Quarter | YTD<br>Expense<br>as of<br>12/31/13 | Encum-<br>brances<br>as of<br>12/31/13 | YTD<br>Actuals <sup>(2)</sup> | Un-<br>obligated <sup>(3)</sup> | % of<br>Budget<br>Spent <sup>(4)</sup> |
|---|---|---------------------------------------|-------------------------------------|--|-------------------------------|---------------------------------|--|
| <b>Communications</b>                   |   |                                       |                                     |  |                               |                                 |  |
| Communications                          | \$277,689   | \$54,695                              | \$54,695                            | \$0                                    | \$54,695                      | \$222,994                       | 19.7%                                  |
| Subtotal                                | 277,689   | 54,695                                | 54,695                              | 0                                      | 54,695                        | 222,994                         | 19.7%                                  |
| Capital Outlay                          | 0   | 0                                     | 0                                   | 0                                      | 0                             | 0                               | 0.0%                                   |
| <b>Community Safety and Compliance</b>  |   |                                       |                                     |  |                               |                                 |  |
| Administration                          | \$110,257   | \$24,747                              | \$24,747                            | \$0                                    | \$24,747                      | \$85,510                        | 22.4%                                  |
| Animal Services                         | 1,505,212   | 324,622                               | 324,622                             | 68,294                                 | 392,916                       | 1,112,296                       | 26.1%                                  |
| Code Enforcement Services               | 761,223   | 147,601                               | 147,601                             | 0                                      | 147,601                       | 613,622                         | 19.4%                                  |
| Probation Services                      | 1,146,859   | 179,735                               | 179,735                             | 269,208                                | 448,943                       | 697,916                         | 39.1%                                  |
| Subtotal                                | 3,523,551   | 676,705                               | 676,705                             | 337,502                                | 1,014,207                     | 2,509,344                       | 28.8%                                  |
| Capital Outlay                          | 0   | 0                                     | 0                                   | 0                                      | 0                             | 0                               | 0.0%                                   |
| <b>Community Services</b>               |   |                                       |                                     |  |                               |                                 |  |
| Administration                          | \$223,192   | \$50,456                              | \$50,456                            | \$0                                    | \$50,456                      | \$172,736                       | 22.6%                                  |
| Health and Human Services               | 7,773,699   | 2,553,268                             | 2,553,268                           | 3,368,081                              | 5,921,349                     | 1,852,350                       | 76.2%                                  |
| Housing Services                        | 8,800,254   | 1,098,664                             | 1,098,664                           | 985,305                                | 2,083,969                     | 6,716,285                       | 23.7%                                  |
| Public Transportation                   | 6,579,903   | 1,278,854                             | 1,278,854                           | 3,681,651                              | 4,960,505                     | 1,619,398                       | 75.4%                                  |
| Subtotal                                | 23,377,048  | 4,981,242                             | 4,981,242                           | 8,035,037                              | 13,016,279                    | 10,360,769                      | 55.7%                                  |
| Capital Outlay                          | 3,777,372   | 15,787                                | 15,787                              | 148,776                                | 164,563                       | 3,612,809                       | 4.4%                                   |
| <b>County Attorney</b>                  |   |                                       |                                     |  |                               |                                 |  |
| County Attorney                         | \$661,582   | \$155,012                             | \$155,012                           | \$0                                    | \$155,012                     | \$506,570                       | 23.4%                                  |
| Subtotal                                | 661,582   | 155,012                               | 155,012                             | 0                                      | 155,012                       | 506,570                         | 23.4%                                  |
| Capital Outlay                          | 0   | 0                                     | 0                                   | 0                                      | 0                             | 0                               | 0.0%                                   |
| <b>County Manager</b>                   |   |                                       |                                     |  |                               |                                 |  |
| County Manager                          | \$491,493   | \$104,037                             | \$104,037                           | \$0                                    | \$104,037                     | \$387,456                       | 21.2%                                  |
| Subtotal                                | 491,493   | 104,037                               | 104,037                             | 0                                      | 104,037                       | 387,456                         | 21.2%                                  |
| Capital Outlay                          | 0   | 0                                     | 0                                   | 0                                      | 0                             | 0                               | 0.0%                                   |
| <b>Economic Development and Tourism</b> |   |                                       |                                     |  |                               |                                 |  |
| Economic Development                    | \$1,344,960   | \$ 271,467                            | \$ 271,467                          | \$ 448,150                             | \$719,617                     | \$625,343                       | 53.5%                                  |
| Business Opportunity Centers            | 431,838   | 54,911                                | 54,911                              | 169,610                                | 224,521                       | 207,317                         | 52.0%                                  |
| Tourism                                 | 2,490,954   | 208,225                               | 208,225                             | 21,616                                 | 229,841                       | 2,261,113                       | 9.2%                                   |
| Subtotal                                | 4,267,752   | 534,603                               | 534,603                             | 639,376                                | 1,173,979                     | 3,093,773                       | 27.5%                                  |
| Capital Outlay                          | 0   | 0                                     | 0                                   | 0                                      | 0                             | 0                               | 0.0%                                   |

**COUNTYWIDE OPERATING EXPENDITURES**  
**Through Quarter Ending**  
**December 31, 2013**

| DEPARTMENT/DIVISION                       | Current Budget as of 12/31/13 <sup>(1)</sup> | Actual Expense First Quarter | YTD Expense as of 12/31/13 | Encumbrances as of 12/31/13 | YTD Actuals <sup>(2)</sup> | Un-obligated <sup>(3)</sup> | % of Budget Spent <sup>(4)</sup> |
|---|--|------------------------------|----------------------------|-----------------------------|----------------------------|-----------------------------|----------------------------------|
| <b>Human Resources</b>                    |  |                              |                            |                             |                            |                             |                                  |
| Property and Casualty                     | \$2,818,228                                  | \$1,717,227                  | \$1,717,227                | \$67,703                    | \$1,784,930                | \$1,033,298                 | 63.3%                            |
| Employee Group Benefits                   | 13,317,537                                   | 1,251,826                    | 1,251,826                  | 19,331                      | 1,271,157                  | 12,046,380                  | 9.5%                             |
| Human Resources                           | 705,176                                      | 109,091                      | 109,091                    | 0                           | 109,091                    | 596,085                     | 15.5%                            |
| Subtotal                                  | 16,840,941                                   | 3,078,144                    | 3,078,144                  | 87,034                      | 3,165,178                  | 13,675,763                  | 18.8%                            |
| Capital Outlay                            | 0  | 0                            | 0                          | 0                           | 0                          | 0                           | 0.0%                             |
| <b>Facilities and Fleet Management</b>    |  |                              |                            |                             |                            |                             |                                  |
| Administration                            | \$657,928                                    | \$119,672                    | \$119,672                  | \$45,330                    | \$165,002                  | \$492,926                   | 25.1%                            |
| Fleet Management                          | 4,160,843                                    | 908,475                      | 908,475                    | 1,640,250                   | 2,548,725                  | 1,612,118                   | 61.3%                            |
| Maintenance                               | 4,047,922                                    | 1,063,893                    | 1,063,893                  | 2,599,581                   | 3,663,474                  | 384,448                     | 90.5%                            |
| Subtotal                                  | 8,866,693                                    | 2,092,040                    | 2,092,040                  | 4,285,161                   | 6,377,201                  | 2,489,492                   | 71.9%                            |
| Capital Outlay                            | 11,332,734                                   | 355,886                      | 355,886                    | 4,728,540                   | 5,084,426                  | 6,248,308                   | 44.9%                            |
| <b>Fiscal and Administrative Services</b> |  |                              |                            |                             |                            |                             |                                  |
| Budget                                    | \$417,904                                    | \$92,893                     | \$92,893                   | \$0                         | \$92,893                   | \$325,011                   | 22.2%                            |
| Assessment Services                       | 58,865                                       | 13,175                       | 13,175                     | 0                           | 13,175                     | 45,690                      | 22.4%                            |
| Document Services                         | 328,383                                      | 53,429                       | 53,429                     | 172,447                     | 225,876                    | 102,507                     | 68.8%                            |
| Procurement Services                      | 404,213                                      | 89,419                       | 89,419                     | 0                           | 89,419                     | 314,794                     | 22.1%                            |
| Subtotal                                  | 1,209,365                                    | 248,916                      | 248,916                    | 172,447                     | 421,363                    | 788,002                     | 34.8%                            |
| Capital Outlay                            | 0  | 0                            | 0                          | 0                           | 0                          | 0                           | 0.0%                             |
| <b>Growth Management</b>                  |  |                              |                            |                             |                            |                             |                                  |
| Administration                            | \$248,293                                    | \$90,560                     | \$90,560                   | \$0                         | \$90,560                   | \$157,733                   | 36.5%                            |
| Building Services                         | 1,365,113                                    | 287,129                      | 287,129                    | 109,815                     | 396,944                    | 968,169                     | 29.1%                            |
| Planning and Com. Design                  | 987,615                                      | 177,315                      | 177,315                    | 0                           | 177,315                    | 810,300                     | 18.0%                            |
| Subtotal                                  | 2,601,021                                    | 555,004                      | 555,004                    | 109,815                     | 664,819                    | 1,936,202                   | 25.6%                            |
| Capital Outlay                            | 113,272                                      | 67,272                       | 67,272                     | 0                           | 67,272                     | 46,000                      | 59.4%                            |
| <b>Information Technology</b>             |  |                              |                            |                             |                            |                             |                                  |
| Administration                            | \$738,223                                    | \$303,922                    | \$303,922                  | \$251,332                   | \$555,254                  | \$182,969                   | 75.2%                            |
| Geographic Information Svcs               | 281,993                                      | 83,789                       | 83,789                     | 0                           | 83,789                     | 198,204                     | 29.7%                            |
| Information Systems                       | 557,993                                      | 122,341                      | 122,341                    | 0                           | 122,341                    | 435,652                     | 21.9%                            |
| Programming Application Support Services  | 312,022                                      | 68,972                       | 68,972                     | 0                           | 68,972                     | 243,050                     | 22.1%                            |
| Telecommunications                        | 246,026                                      | 53,741                       | 53,741                     | 0                           | 53,741                     | 192,285                     | 21.8%                            |
| Subtotal                                  | 2,136,257                                    | 632,765                      | 632,765                    | 251,332                     | 884,097                    | 1,252,160                   | 41.4%                            |
| Capital Outlay                            | 4,461  | 0                            | 0                          | 4,461                       | 4,461                      | 0                           | 100.0%                           |

**COUNTYWIDE OPERATING EXPENDITURES**  
**Through Quarter Ending**  
**December 31, 2013**

| DEPARTMENT/DIVISION             | Current Budget as of 12/31/13 <sup>(1)</sup> | Actual Expense First Quarter | YTD Expense as of 12/31/13 | Encumbrances as of 12/31/13 | YTD Actuals <sup>(2)</sup> | Un-obligated <sup>(3)</sup> | % of Budget Spent <sup>(4)</sup> |
|---------------------------------|--|------------------------------|----------------------------|-----------------------------|----------------------------|-----------------------------|----------------------------------|
| <b>Legislative</b>              |  |                              |                            |                             |                            |                             |                                  |
| Board of County Commissioners   | \$777,831                                    | \$177,530                    | \$177,530                  | \$0                         | \$177,530                  | \$600,301                   | 22.8%                            |
| Subtotal                        | 777,831                                      | 177,530                      | 177,530                    | 0                           | 177,530                    | 600,301                     | 22.8%                            |
| Capital Outlay                  | 0  | 0                            | 0                          | 0                           | 0                          | 0                           | 0.0%                             |
| <b>Public Resources</b>         |  |                              |                            |                             |                            |                             |                                  |
| Administration                  | \$450,712                                    | \$96,763                     | \$96,763                   | \$25,088                    | \$121,851                  | \$328,861                   | 27.0%                            |
| Agricultural Education Services | 733,346                                      | 158,828                      | 158,828                    | 12,499                      | 171,327                    | 562,019                     | 23.4%                            |
| Library Services                | 4,874,202                                    | 1,063,481                    | 1,063,481                  | 554,017                     | 1,617,498                  | 3,256,704                   | 33.2%                            |
| Parks and Trails                | 6,155,075                                    | 987,369                      | 987,369                    | 1,433,287                   | 2,420,656                  | 3,734,419                   | 39.3%                            |
| Subtotal                        | 12,213,335                                   | 2,306,441                    | 2,306,441                  | 2,024,891                   | 4,331,332                  | 7,882,003                   | 35.5%                            |
| Capital Outlay                  | 2,968,477                                    | 352,602                      | 352,602                    | 1,401,357                   | 1,753,959                  | 1,214,518                   | 59.1%                            |
| <b>Public Safety</b>            |  |                              |                            |                             |                            |                             |                                  |
| Administration                  | \$47,789                                     | \$10,049                     | \$10,049                   | \$0                         | \$10,049                   | \$37,740                    | 21.0%                            |
| Communications Technologies     | 3,384,303                                    | 380,149                      | 380,149                    | 712,409                     | 1,092,558                  | 2,291,745                   | 32.3%                            |
| Emergency Management            | 615,100                                      | 57,061                       | 57,061                     | 12,599                      | 69,660                     | 545,440                     | 11.3%                            |
| Fire Rescue                     | 20,351,110                                   | 4,367,038                    | 4,367,038                  | 1,256,063                   | 5,623,101                  | 14,728,009                  | 27.6%                            |
| Subtotal                        | 24,398,302                                   | 4,814,297                    | 4,814,297                  | 1,981,071                   | 6,795,368                  | 17,602,934                  | 27.9%                            |
| Capital Outlay                  | 2,797,444                                    | 879,102                      | 879,102                    | 11,378                      | 890,480                    | 1,906,964                   | 31.8%                            |
| <b>Public Works</b>             |  |                              |                            |                             |                            |                             |                                  |
| Engineering                     | \$5,024,377                                  | \$839,109                    | \$839,109                  | \$438,313                   | \$1,277,422                | \$3,746,955                 | 25.4%                            |
| Environmental Services          | 3,581,326                                    | 610,348                      | 610,348                    | 322,466                     | 932,814                    | 2,648,512                   | 26.0%                            |
| Road Operations                 | 8,286,392                                    | 1,329,493                    | 1,329,493                  | 647,442                     | 1,976,935                  | 6,309,457                   | 23.9%                            |
| Solid Waste                     | 21,743,995                                   | 2,947,775                    | 2,947,775                  | 16,270,212                  | 19,217,987                 | 2,526,008                   | 88.4%                            |
| Subtotal                        | 38,636,090                                   | 5,726,725                    | 5,726,725                  | 17,678,433                  | 23,405,158                 | 15,230,932                  | 60.6%                            |
| Capital Outlay                  | 44,014,764                                   | 2,081,404                    | 2,081,404                  | 14,447,904                  | 16,529,308                 | 27,485,456                  | 37.6%                            |

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

<sup>(2)</sup> **YTD Actuals** - equals expenditures and encumbrances

<sup>(3)</sup> **Unobligated** - excludes reserves, non-operating and capital outlay

<sup>(4)</sup> **% of Budget Spent** - includes encumbrances and excludes reserves

COUNTYWIDE BUDGET AND EXPENDITURES SUMMARY  
 First Quarter FY 2014  
 (Includes CIP)

| Department                         | Expenditures as of 12/31/2012 | Budget as of 12/31/2013 | Expenditures as of 12/31/2013 | % of Budget Spent |
|------------------------------------|-------------------------------|-------------------------|-------------------------------|-------------------|
| Communications                     | \$64,177                      | \$277,689               | \$54,695                      | 19.70%            |
| Community Safety and Compliance    | 637,658                       | 3,991,403               | 676,706                       | 16.95%            |
| Community Services                 | 3,913,606                     | 27,190,600              | 5,100,412                     | 18.76%            |
| County Attorney                    | 154,627                       | 661,582                 | 155,516                       | 23.51%            |
| County Manager                     | 102,093                       | 491,493                 | 104,037                       | 21.17%            |
| Economic Development and Tourism   | 611,091                       | 7,474,762               | 559,614                       | 7.49%             |
| Facilities and Fleet Management    | 1,281,034                     | 23,826,313              | 786,660                       | 3.30%             |
| Fiscal and Administrative Services | 238,651                       | 1,209,365               | 249,682                       | 20.65%            |
| Growth Management                  | 637,139                       | 3,350,643               | 680,172                       | 20.30%            |
| Human Resources                    | 2,662,803                     | 23,547,164              | 3,154,271                     | 13.40%            |
| Information Technology             | 548,679                       | 2,140,718               | 632,764                       | 29.56%            |
| Legislative                        | 156,034                       | 777,831                 | 177,530                       | 22.82%            |
| Public Resources                   | 2,723,139                     | 15,781,659              | 2,718,796                     | 17.23%            |
| Public Safety                      | 8,157,692                     | 34,028,813              | 6,127,052                     | 18.01%            |
| Public Works                       | 10,897,644                    | 82,184,515              | 8,275,507                     | 10.07%            |
| Constitutional Offices             | 23,303,510                    | 70,087,218              | 18,850,087                    | 26.90%            |
| Judicial Support                   | 932,814                       | 2,756,176               | 601,951                       | 21.84%            |
| Debt Service                       | 3,178,270                     | 11,174,601              | 3,143,964                     | 28.13%            |
| Non-Departmental                   | 11,024,528                    | 41,244,634              | 9,283,695                     | 22.51%            |

**EXPENDITURES BY FUND**  
**First Quarter Ended December 31, 2013**

| Fund No.                           | Fund Name                                 | Adopted FY 2014      | Revised FY 2014      | YTD Exp FY 2014     | Balance FY 2014      |
|------------------------------------|---|----------------------|----------------------|---------------------|----------------------|
| <b>Countywide Funds</b>            |   |                      |                      |                     |                      |
| 0010                               | General                                   | \$123,965,024        | \$124,742,083        | \$42,452,307        | \$82,289,776         |
| 1120                               | County Transportation                     | 16,783,363           | 16,860,814           | 3,450,222           | 13,410,592           |
| 1220                               | Lake County Ambulance                     | 6,818,201            | 6,818,201            | 1,729,801           | 5,088,400            |
| 1900                               | County Library System                     | 4,620,062            | 4,620,062            | 1,305,748           | 3,314,314            |
| <b>Total Countywide Funds</b>      |   | <b>\$152,186,650</b> | <b>\$153,041,160</b> | <b>\$48,938,078</b> | <b>\$104,103,082</b> |
| <b>Special Revenue Funds</b>       |   |                      |                      |                     |                      |
| 1070                               | Library Impact Fee Trust                  | \$756,991            | \$756,991            | \$333,550           | \$423,441            |
| 1081                               | Parks Impact Fee Trust - Central District | 30,319               | 30,319               | 0                   | 30,319               |
| 1082                               | Parks Impact Fee Trust - North District   | 33,355               | 33,355               | 0                   | 33,355               |
| 1083                               | Parks Impact Fee Trust - South District   | 463,266              | 463,266              | 299,445             | 163,821              |
| 1152                               | Road Impact Fees - District 2             | 6,592,979            | 6,592,979            | 6,029,191           | 563,788              |
| 1153                               | Road Impact Fees - District 3             | 2,933,765            | 2,933,765            | 206,372             | 2,727,393            |
| 1155                               | Road Impact Fees - District 5             | 2,752,316            | 2,752,316            | 120,851             | 2,631,465            |
| 1156                               | Road Impact Fees - District 6             | 2,445,561            | 2,445,561            | 1,049,609           | 1,395,952            |
| 1157                               | South Transportation Benefit District     | 319,675              | 319,675              | 0                   | 319,675              |
| 1158                               | Central Transportation Benefit District   | 197,600              | 197,600              | 0                   | 197,600              |
| 1159                               | North Transportation Benefit District     | 198,550              | 198,550              | 0                   | 198,550              |
| 1190                               | Fish Conservation                         | 160,467              | 160,467              | 159                 | 160,308              |
| 1230                               | MSTU - Stormwater Management              | 4,626,175            | 4,626,175            | 220,515             | 4,405,660            |
| 1231                               | MSTU - Parks Services                     | 4,943,467            | 4,943,467            | 3,004,628           | 1,938,839            |
| 1240                               | Emergency 911                             | 2,363,398            | 2,363,398            | 775,864             | 1,587,534            |
| 1250                               | Resort/Development Tax                    | 5,697,964            | 5,697,964            | 254,852             | 5,443,112            |
| 1290                               | Greater Hills MSBU                        | 299,342              | 299,342              | 215,433             | 83,909               |
| 1330                               | Law Enforcement Trust                     | 195,980              | 195,980              | 5,060               | 190,920              |
| 1370                               | Greater Groves MSBU                       | 292,392              | 292,392              | 212,553             | 79,839               |
| 1410                               | Infrastructure Sales Tax Revenue          | 11,444,066           | 11,444,066           | 2,589,090           | 8,854,976            |
| 1430                               | Village Green Street Lighting             | 26,802               | 26,802               | 10,389              | 16,413               |
| 1450                               | Greater Pines Municipal Services          | 295,125              | 295,125              | 211,450             | 83,675               |
| 1460                               | Picciola Island Street Lighting           | 8,134                | 8,134                | 2,463               | 5,671                |
| 1470                               | Valencia Terrace Street Lighting          | 13,453               | 13,453               | 5,040               | 8,413                |
| 1520                               | Building Services                         | 2,114,735            | 2,114,735            | 522,826             | 1,591,909            |
| 1680                               | County Fire Rescue                        | 25,721,746           | 25,721,746           | 6,734,437           | 18,987,309           |
| 1690                               | Fire Services Impact Fee Trust            | 2,001,319            | 2,001,319            | 13,855              | 1,987,464            |
| 1850                               | Animal Shelter Sterilization Trust        | 397,448              | 397,448              | 11,245              | 386,203              |
| <b>Total Special Revenue Funds</b> |   | <b>\$77,326,390</b>  | <b>\$77,326,390</b>  | <b>\$22,828,877</b> | <b>\$54,497,513</b>  |

**EXPENDITURES BY FUND**  
**First Quarter Ended December 31, 2013**

| Fund No.                            | Fund Name                               | Adopted FY 2014      | Revised FY 2014      | YTD Exp FY 2014      | Balance FY 2014      |
|-------------------------------------|---|----------------------|----------------------|----------------------|----------------------|
| <b>Grant Funds</b>                  |   |                      |                      |                      |                      |
| 1200                                | Community Development Block Grant       | \$4,034,749          | \$4,034,749          | \$1,097,981          | \$2,936,768          |
| 1210                                | Public Transportation                   | 10,357,275           | 10,357,275           | 5,233,783            | 5,123,492            |
| 1260                                | Affordable Housing Assistance Trust     | 876,748              | 876,748              | 56,167               | 820,581              |
| 1270                                | Section 8                               | 3,924,937            | 3,924,937            | 931,247              | 2,993,690            |
| 1300                                | Federal/State Grants                    | 15,776,294           | 15,872,360           | 5,609,571            | 10,262,789           |
| 1310                                | Restricted Local Programs               | 1,277,480            | 1,277,480            | 255,175              | 1,022,305            |
| <b>Total Grant Funds</b>            |   | <b>\$36,247,483</b>  | <b>\$36,343,549</b>  | <b>\$13,183,924</b>  | <b>\$23,159,625</b>  |
| <b>Debt Service Funds</b>           |   |                      |                      |                      |                      |
| 2510                                | Pari-Mutuel Revenue Replacement Bonds   | \$318,046            | \$318,046            | \$0                  | \$318,046            |
| 2610                                | Renewal Sales Tax Debt Service          | 1,315,359            | 1,315,359            | 587,089              | 728,270              |
| 2710                                | Public Lands Program                    | 3,757,920            | 3,757,920            | 624,078              | 3,133,842            |
| 2810                                | Expansion Projects Debt Service         | 5,783,276            | 5,783,276            | 1,932,800            | 3,850,476            |
| <b>Total Debt Service Funds</b>     |   | <b>\$11,174,601</b>  | <b>\$11,174,601</b>  | <b>\$3,143,967</b>   | <b>\$8,030,634</b>   |
| <b>Enterprise Funds</b>             |   |                      |                      |                      |                      |
| 4200                                | Landfill Enterprise                     | \$17,079,799         | \$17,079,799         | \$19,527,435         | (\$2,447,636)        |
| 4220                                | Solid Waste Closures and Long-Term Care | 1,415,023            | 1,415,023            | 27,525               | 1,387,498            |
| <b>Total Enterprise Funds</b>       |   | <b>\$18,494,822</b>  | <b>\$18,494,822</b>  | <b>\$19,554,960</b>  | <b>(\$1,060,138)</b> |
| <b>Total Operating Budget</b>       |   | <b>\$295,429,946</b> | <b>\$296,380,522</b> | <b>\$107,649,806</b> | <b>\$188,730,716</b> |
| <b>Capital Projects Funds</b>       |   |                      |                      |                      |                      |
| 3020                                | Parks Capital Projects                  | \$776,345            | \$776,345            | \$420,088            | \$356,257            |
| 3030                                | Renewal Sales Tax Capital Projects      | 10,631,381           | 10,631,381           | 1,417,345            | 9,214,036            |
| 3040                                | Renewal Sales Tax Capital Projects - PW | 10,973,347           | 10,973,347           | 3,682,375            | 7,290,972            |
| 3710                                | Public Lands Capital Program            | 2,189,514            | 2,189,514            | 378,821              | 1,810,693            |
| 3810                                | Facilities Expansion Capital            | 4,036,760            | 4,036,760            | 2,000,400            | 2,036,360            |
| <b>Total Capital Projects Funds</b> |   | <b>\$28,607,347</b>  | <b>\$28,607,347</b>  | <b>\$7,899,029</b>   | <b>\$20,708,318</b>  |
| <b>Internal Service Funds</b>       |   |                      |                      |                      |                      |
| 5200                                | Property and Casualty                   | \$4,388,636          | \$4,388,636          | \$1,820,627          | \$2,568,009          |
| 5300                                | Employee Group Benefits                 | 18,453,352           | 18,453,352           | 1,311,198            | 17,142,154           |
| 5400                                | Fleet Management                        | 4,367,322            | 4,367,322            | 2,549,320            | 1,818,002            |
| <b>Total Internal Service Funds</b> |   | <b>\$27,209,310</b>  | <b>\$27,209,310</b>  | <b>\$5,681,145</b>   | <b>\$21,528,165</b>  |

Reserve Recap  
and  
Personnel Summary

**RESERVE RECAP REPORT**  
**First Quarter Ended December 31, 2013**

| Fund | Fund Name                               | FY 2014<br>Adopted<br>Budget | FY 2014<br>Adopted<br>Reserves | % of<br>Bud. | FY 2014<br>Revised<br>Budget | FY 2014<br>Revised<br>Reserves | % of<br>Bud. | Change in<br>Reserves |
|------|---|------------------------------|--------------------------------|--------------|------------------------------|--------------------------------|--------------|-----------------------|
| 0010 | General Fund                            | \$123,965,024                | \$9,493,280                    | 7.7%         | \$124,742,083                | \$8,739,702                    | 7.0%         | -\$753,578            |
| 1070 | Library Impact Fee Trust                | 756,991                      | 77,410                         | 10.2%        | 756,991                      | 0                              | -            | -77,410               |
| 1081 | Parks Impact Fee Central Dist           | 30,319                       | 0                              | -            | 30,319                       | 0                              | -            | 0                     |
| 1082 | Parks Impact Fee North Dist             | 33,355                       | 0                              | -            | 33,355                       | 0                              | -            | 0                     |
| 1083 | Parks Impact Fee South Dist             | 463,266                      | 22,587                         | 4.9%         | 463,266                      | 0                              | -            | -22,587               |
| 1120 | County Transportation Trust             | 16,783,363                   | 1,281,807                      | 7.6%         | 16,860,814                   | 1,209,027                      | 7.2%         | -72,780               |
| 1152 | Road Impact Fees District 2             | 6,592,979                    | 16,492                         | 0.3%         | 6,592,979                    | 0                              | -            | -16,492               |
| 1153 | Road Impact Fees District 3             | 2,933,765                    | 128,231                        | 4.4%         | 2,933,765                    | 5,578                          | 0.2%         | -122,653              |
| 1155 | Road Impact Fees District 5             | 2,752,316                    | 110,320                        | 4.0%         | 2,752,316                    | 23,345                         | 0.8%         | -86,975               |
| 1156 | Road Impact Fees District 6             | 2,445,561                    | 1,117,408                      | 45.7%        | 2,445,561                    | 62,486                         | 2.6%         | -1,054,922            |
| 1157 | South Transportation Benefit District   | 319,675                      | 0                              | -            | 319,675                      | 0                              | -            | 0                     |
| 1158 | Central Transportation Benefit District | 197,600                      | 0                              | -            | 197,600                      | 0                              | -            | 0                     |
| 1159 | North Transportation Benefit District   | 198,550                      | 0                              | -            | 198,550                      | 0                              | -            | 0                     |
| 1190 | Fish Conservation                       | 160,467                      | 0                              | -            | 160,467                      | 0                              | -            | 0                     |
| 1200 | Community Dev Block Grant               | 4,034,749                    | 1,150,189                      | 28.5%        | 4,034,749                    | 141,035                        | 3.5%         | -1,009,154            |
| 1210 | Public Transportation                   | 10,357,275                   | 472,710                        | 4.6%         | 10,357,275                   | 276,723                        | 2.7%         | -195,987              |
| 1220 | Lake County Ambulance                   | 6,818,201                    | 364,450                        | 5.3%         | 6,818,201                    | 364,450                        | 5.3%         | 0                     |
| 1230 | MSTU Stormwater Section                 | 4,626,175                    | 592,872                        | 12.8%        | 4,626,175                    | 468,350                        | 10.1%        | -124,522              |
| 1231 | MSTU Parks Section                      | 4,943,467                    | 528,315                        | 10.7%        | 4,943,467                    | 113,637                        | 2.3%         | -414,678              |
| 1240 | Emergency 911                           | 2,363,398                    | 430,948                        | 18.2%        | 2,363,398                    | 394,920                        | 16.7%        | -36,028               |
| 1250 | Resort/Development Tax                  | 5,697,964                    | 3,106,970                      | 54.5%        | 5,697,964                    | 3,106,970                      | 54.5%        | 0                     |
| 1260 | Affordable Housing Assist Trust         | 876,748                      | 124,565                        | 14.2%        | 876,748                      | 36,180                         | 4.1%         | -88,385               |
| 1270 | Section 8                               | 3,924,937                    | 549,257                        | 14.0%        | 3,924,937                    | 549,257                        | 14.0%        | 0                     |
| 1290 | Greater Hills MSBU                      | 299,342                      | 60,903                         | 20.3%        | 299,342                      | 60,903                         | 20.3%        | 0                     |
| 1300 | Federal/State Grants                    | 15,776,294                   | 5,699,421                      | 36.1%        | 15,872,360                   | 481,312                        | 3.0%         | -5,218,109            |
| 1310 | Restricted Local Programs               | 1,277,480                    | 7,148                          | 0.6%         | 1,277,480                    | 7,148                          | 0.6%         | 0                     |
| 1330 | Law Enforcement Trust                   | 195,980                      | 0                              | -            | 195,980                      | 0                              | -            | 0                     |
| 1370 | Greater Groves MSBU                     | 292,392                      | 57,152                         | 19.5%        | 292,392                      | 57,152                         | 19.5%        | 0                     |
| 1410 | County Sales Tax                        | 11,444,066                   | 0                              | -            | 11,444,066                   | 0                              | -            | 0                     |
| 1430 | Village Green Street Lighting           | 26,802                       | 15,062                         | 56.2%        | 26,802                       | 15,062                         | 56.2%        | 0                     |
| 1450 | Greater Pines Municipal Svcs            | 295,125                      | 61,123                         | 20.7%        | 295,125                      | 61,123                         | 20.7%        | 0                     |
| 1460 | Picciola Street Lighting                | 8,134                        | 5,154                          | 63.4%        | 8,134                        | 5,154                          | 63.4%        | 0                     |
| 1470 | Valencia Terr Street Lighting           | 13,453                       | 7,652                          | 56.9%        | 13,453                       | 7,652                          | 56.9%        | 0                     |
| 1520 | Building Services                       | 2,114,735                    | 496,860                        | 23.5%        | 2,114,735                    | 429,588                        | 20.3%        | -67,272               |
| 1680 | County Fire Rescue                      | 25,721,746                   | 4,166,434                      | 16.2%        | 25,721,746                   | 3,274,326                      | 12.7%        | -892,108              |
| 1690 | Fire Services Impact Fee Trust          | 2,001,319                    | 1,443,056                      | 72.1%        | 2,001,319                    | 1,429,201                      | 71.4%        | -13,855               |
| 1850 | Animal Shelter Steril Trust             | 397,448                      | 337,448                        | 84.9%        | 397,448                      | 337,448                        | 84.9%        | 0                     |
| 1900 | County Library System                   | 4,620,062                    | 194,401                        | 4.2%         | 4,620,062                    | 194,401                        | 4.2%         | 0                     |
| 2510 | Pari-Mutuel Rev Repl Bonds              | 318,046                      | 72,182                         | 22.7%        | 318,046                      | 72,182                         | 22.7%        | 0                     |
| 2610 | Renewal Sales Tax LOC                   | 1,315,359                    | 147,844                        | 11.2%        | 1,315,359                    | 147,844                        | 11.2%        | 0                     |
| 2710 | Public Lands Program                    | \$3,757,920                  | 969,337                        | 25.8%        | 3,757,920                    | 969,337                        | 25.8%        | 0                     |
| 2810 | Expansion Projects Debt Svc             | 5,783,276                    | 41,176                         | 0.7%         | 5,783,276                    | 41,176                         | 0.7%         | 0                     |
| 3020 | Parks Capital Projects                  | 776,345                      | 9,918                          | 1.3%         | 776,345                      | 0                              | -            | -9,918                |
| 3030 | Renewal Sales Tax Cap Proj              | 10,631,381                   | 1,661,501                      | 15.6%        | 10,631,381                   | 1,635,156                      | 15.4%        | -26,345               |
| 3040 | Renewal Sales Tax Cap Proj-PW           | 10,973,347                   | 2,118,438                      | 19.3%        | 10,973,347                   | 194,688                        | 1.8%         | -1,923,750            |
| 3710 | Public Lands Capital Program            | 2,189,514                    | 26,844                         | 1.2%         | 2,189,514                    | 10,692                         | 0.5%         | -16,152               |

**RESERVE RECAP REPORT**  
**First Quarter Ended December 31, 2013**

| Fund                                | Fund Name                    | FY 2014              | FY 2014             | % of         | FY 2014              | FY 2014             | % of         | Change in            |
|-------------------------------------|------------------------------|----------------------|---------------------|--------------|----------------------|---------------------|--------------|----------------------|
|                                     |                              | Adopted              | Adopted             |              | Revised              | Revised             |              |                      |
|                                     |                              | Budget               | Reserves            | Bud.         | Budget               | Reserves            | Bud.         | Reserves             |
| 3810                                | Facilities Expansion Capital | \$4,036,760          | \$3,827,622         | 94.8%        | \$4,036,760          | \$209,661           | 5.2%         | -\$3,617,961         |
| 4200                                | Landfill Enterprise          | 17,079,799           | 4,098,001           | 24.0%        | 17,079,799           | 4,062,345           | 23.8%        | -35,656              |
| 4220                                | S W Closures and LT Care     | 1,415,023            | 1,254,283           | 88.6%        | 1,415,023            | 1,244,020           | 87.9%        | -10,263              |
| 5200                                | Property and Casualty        | 4,388,636            | 1,427,623           | 32.5%        | 4,388,636            | 1,427,623           | 32.5%        | 0                    |
| 5300                                | Employee Group Benefits      | 18,453,352           | 4,975,655           | 27.0%        | 18,453,352           | 4,975,655           | 27.0%        | 0                    |
| 5400                                | Fleet Management             | 4,367,322            | 206,479             | 4.7%         | 4,367,322            | 206,479             | 4.7%         | 0                    |
| <b>Totals - Funds with Reserves</b> |                              | <b>\$351,246,603</b> | <b>\$52,956,528</b> | <b>15.1%</b> | <b>\$352,197,179</b> | <b>\$37,048,988</b> | <b>10.5%</b> | <b>-\$15,907,540</b> |

**Lake County BCC  
Full Time Positions  
as of December 31, 2013**

|   | FY 2014    | Filled<br>as of 12/31/2013 | Vacant<br>as of 12/31/2013 |
|---|------------|----------------------------|----------------------------|
| <b>Summary by Department</b>                  |            |                            |                            |
| Communications                                | 6          | 5                          | 1                          |
| Community Safety and Compliance               | 53         | 52                         | 1                          |
| Community Services                            | 22         | 21                         | 1                          |
| County Attorney                               | 6          | 6                          | 0                          |
| County Manager                                | 4          | 4                          | 0                          |
| Economic Development and Tourism              | 8          | 8                          | 0                          |
| Facilities and Fleet Management               | 45         | 44                         | 1                          |
| Fiscal and Administrative Services            | 13         | 13                         | 0                          |
| Growth Management                             | 30         | 27                         | 3                          |
| Human Resources                               | 9          | 9                          | 0                          |
| Information Technology                        | 22         | 22                         | 0                          |
| Judicial Support                              | 10         | 10                         | 0                          |
| Legislative                                   | 8          | 8                          | 0                          |
| Public Resources                              | 97         | 91                         | 6                          |
| Public Safety                                 | 213        | 212                        | 1                          |
| Public Works                                  | 183        | 179                        | 4                          |
| <b>TOTAL - Board of County Commissioners:</b> | <b>729</b> | <b>711</b>                 | <b>18</b>                  |

# Position Vacancy Report

| Full Time  |   | Part Time  |                         |
|--|---|--|-------------------------|
| # Department<br>Job Title  | Status as of 12/31/2013   | # Department<br>Job Title  | Status as of 12/31/2013 |
| <b>1 Communications</b><br>Public Information Officer  | In Selection Process - OE Starting 1/06/2014  | <b>0 Communications</b>  |                         |
| <b>1 Community Safety and Compliance</b><br>Animal Shelter Technician II   | In Selection Process - OE Starting 1/06/2014  | <b>0 Community Safety and Compliance</b>                               |                         |
| <b>1 Community Services</b><br>Program Supervisor  | Hold  | <b>1 Community Services</b><br>Program Associate                       | Hold                    |
| <b>0 County Attorney</b>   |   | <b>0 County Attorney</b>   |                         |
| <b>0 County Manager</b>  |   | <b>0 County Manager</b>  |                         |
| <b>0 Economic Development and Tourism</b>  |   | <b>1 Economic Development and Tourism</b><br>Tourism Support Assistant | Hold                    |
| <b>1 Facilities and Fleet Management</b><br>Financial Analyst  | In Selection Process  | <b>0 Facilities and Fleet Management</b>                               |                         |
| <b>0 Fiscal and Administrative Services</b>  |   | <b>0 Fiscal and Administrative Services</b>                            |                         |
| <b>3 Growth Management</b><br>Building Services Division Manager<br>Chief Inspector<br>Planning Division Manager                                     | Hold<br>In Selection Process - OE Starting 1/06/2014<br>In Recruitment Process  | <b>0 Growth Management</b>   |                         |
| <b>0 Human Resources</b>   |   | <b>0 Human Resources</b>   |                         |
| <b>0 Information Technology</b>  |   | <b>0 Information Technology</b>  |                         |
| <b>0 Judicial Support</b>  |   | <b>0 Judicial Support</b>  |                         |
| <b>0 Legislative</b>   |   | <b>0 Legislative</b>   |                         |
| <b>6 Public Resources</b><br>Accounting Technician<br>Librarian II<br>Office Associate III<br>Park Attendant<br>Park Attendant<br>Trades Crew Leader | In Selection Process<br>In Selection Process - OE Starting 1/21/2014<br>In Selection Process<br>Hold<br>Budgeted up to 12/31/2013<br>In Selection Process - OE Starting 1/06/2014 | <b>1 Public Resources</b><br>Security Guard                            | Hold                    |
| <b>1 Public Safety</b><br>Technician System Analyst  | In Selection Process  | <b>0 Public Safety</b>   |                         |
| <b>4 Public Works</b><br>Equipment Operator I<br>Equipment Operator III<br>Roads Maintenance Operator<br>Roads Maintenance Operator                  | In Selection Process - OE Starting 1/06/2014<br>In Recruitment Process<br>Hold<br>In Selection Process  | <b>2 Public Works</b><br>Laborer<br>Spray Truck Operator               | Hold<br>Hold            |
| <b>18 Vacant Full Time Positions</b>   |   | <b>5 Vacant Part Time Positions</b>                                    | As of December 31, 2013 |

## Quarterly Overtime Report by Department

| Department                         | FY 2014<br>Budgeted<br>Amount | Actual Amount<br>Expended through<br>12/31/2013 | Percent Used |
|------------------------------------|-------------------------------|---|--------------|
| Communications                     | \$ -                          | \$ 169  | 100%         |
| Community Safety and Compliance    |                               |   |              |
| Animal Services                    | 35,000                        | 10,631  | 30%          |
| Community Services                 | -                             |   |              |
| Community Services                 | -                             | 185   | 100%         |
| Transportation Disadv. Admin       | -                             | 122   | 100%         |
| County Attorney                    | -                             | -   | 0%           |
| County Manager                     | -                             | -   | 0%           |
| Economic Development and Tourism   |                               |   |              |
| Economic Development               | -                             | -   | 0%           |
| Resort/Development Tax             | -                             | 56  | 100%         |
| Facilities and Fleet Management    |                               |   |              |
| Facilities                         | 17,500                        | 3,637   | 21%          |
| Fleet Management                   | 21,178                        | 3,532   | 17%          |
| Fiscal and Administrative Services | -                             | 239   | 100%         |
| Growth Management                  |                               |   |              |
| Building Services                  | -                             | 2,076   | 100%         |
| Human Resources                    | -                             | -   | 0%           |
| Information Technology             | -                             | -   | 0%           |
| Judicial Support                   | -                             | -   | 0%           |
| Legislative                        | -                             | -   | 0%           |
| Public Resources                   |                               |   |              |
| Fairgrounds Operation              | -                             | -   | 0%           |
| MSTU Parks Section                 | 60,000                        | 18,279  | 30%          |
| Public Lands Program               | 15,000                        | 379   | 3%           |
| Public Safety                      |                               |   |              |
| CO Wide Radio Program              | 1,500                         | -   | 0%           |
| Emergency 911                      | 1,750                         | -   | 0%           |
| Emergency Mgmt Operations          | 5,000                         | -   | 0%           |
| Emergency Mgmt Trust Fund FY13/14  | 7,500                         | 1,974   | 26%          |
| County Fire Rescue                 | 2,060,000                     | 464,248   | 23%          |
| Public Works                       |                               |   |              |
| County Transportation Trust        | 214,000                       | 10,747  | 5%           |
| Landfill Enterprise                | 35,000                        | 1,580   | 5%           |
| Mosquito and Aquatic Plant Mgmt    | -                             | -   | 0%           |
| MSTU Stormwater Section            | 1,000                         | -   | 0%           |
| <b>TOTAL OVERTIME:</b>             | <b>\$ 2,474,428</b>           | <b>\$ 517,853</b>                               | <b>21%</b>   |



LAKE COUNTY  
FLORIDA