



FISCAL YEAR 2015  
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 2015 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 2015 Quarterly Financial Report  
First Quarter

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# Executive Summary



**Quarterly Financial Report**  
**FY 2015 First Quarter Report**  
**Executive Summary**

**INTRODUCTION**

The Budget Office is pleased to present the FY 2015 Quarterly Financial Report, First Quarter (unaudited). 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 \$63.4 million or 74% 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 \$11.9 million or 72% 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 \$8.9 million or 72% 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 \$2.2 million or 16% as collected.

**Infrastructure Surtax Renewal.** Revenues are received to finance, plan, and construct infrastructure in Lake County. Year to date Infrastructure Surtax revenue was \$1.8 million or 14% 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% 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 \$1.4 million or 26% 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 \$0.1 million or 31% 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 15% 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 16% as collected.

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

Rank	Revenue Source	Fund	Budget FY 2014	Actual FY 2014	Budget FY 2015	Actual YTD	% Recog.
						(12/31/14) FY 2015	
1	Ad Valorem Taxes	General Fund	\$71.9	\$67.9	\$85.1	\$63.4	74.54%
2	Fire Rescue Non-Ad Valorem Assessment	County Fire Rescue	16.5	16.2	16.5	11.9	72.20%
3	Solid Waste Disposal Assessment Fee	Landfill Enterprise	12.4	12.1	12.2	8.9	72.87%
4	State Sales Tax	General Fund	12.3	13.2	13.4	2.2	16.49%
5	Infrastructure Surtax Renewal	Infrastructure Sales Tax	10.8	12.4	12.2	1.8	14.83%
6	Local Option Gas Tax	County Transportation	5.2	5.4	5.4	0.9	16.25%
7	State Revenue Sharing Proceeds	General Fund	5.2	5.7	5.3	1.4	26.11%
8	Landfill Operating Income	Landfill Enterprise	2.8	3.9	0.4	0.1	31.75%
9	Constitutional Gas Tax	County Transportation	2.6	2.6	2.6	0.4	15.32%
10	Communications Services Tax	General Fund	1.8	1.9	1.8	0.3	16.68%



LAKE COUNTY  
FLORIDA

# Countywide Budget and Expenditure Reports



# OPERATING AND CAPITAL OUTLAY SUMMARY FY 2015 - 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	\$ 291,588	\$ 69,511	\$ 222,077	23.8%
Capital Outlay	\$ -	\$ -	\$ -	0.0%

Expenditures are below the target point of 25.0% of budget to date. The majority of expenses are for personnel related costs. The Department supports all other departments, as well as countywide projects. All 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	\$ 2,582,670	\$ 818,300	\$ 1,764,370	31.7%
Capital Outlay	\$ 22,150	\$ 15,900	\$ 6,250	71.8%

**Community Safety and Compliance** expended 32.0% of the combined budget for the year, including Capital Outlay. This is reduced to 20.5% when the effect of purchase orders and payments made to cover the entire fiscal year are adjusted. The Department is below the 25.0% spending target for this quarter.

Community Safety and Compliance **Administration** expended 6.8% of budget. This Division supports the department director salary, benefits, and expenses, as well as the South Lake Regional Water Initiative Grant funds. The Division is below the 25.0% spending target for this quarter, and would reflect 20.2% expended if the grant funds were removed.

The **Code Enforcement Division** expended 21.3% of budget. Code Enforcement also includes the Code Enforcement Lien account group. The Division is below the 25.0% spending target for this quarter.

The **Probation Services Division** expended 45.8% of budget. This is reduced to 23.8% once the effect of purchase orders and payments made to cover the entire year are adjusted. The Division is below the 25.0% spending target for this quarter.

# OPERATING AND CAPITAL OUTLAY SUMMARY

## FY 2015 - 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	\$ 22,009,587	\$ 12,813,695	\$ 9,195,892	58.2%
Capital Outlay	\$ 3,565,076	\$ 1,248,363	\$ 2,316,713	35.0%

Major Expenses for the **Health and Human Services Division** included the Pauper Burial program (\$29,671), tax hardship assistance (\$5,183), forensic examinations for abused children (\$4,000), funds to support the Lake County Health Department (\$281,477), Medicaid payments to hospitals and nursing homes (\$1,479,281), HCRA payments to hospitals (\$29,476), Lifestream Behavioral (\$873,987), and Inmate Medical (\$351,977). Personal Services through the first quarter (General Fund) were \$132,025.

The **Housing Division** made Section 8 Rental payments in the amount of \$779,019. CDBG funded Mobile Home Replacement (\$17,344), Emergency Home Repair (\$7,500) and NSP-3 properties (\$42,367). SHIP program expenses totaled \$173,888, which included closing costs for clients and expenses for homes that are being replaced or rehabilitated. Personal Services for the Housing Division through the first quarter totaled \$220,212.

**Public Transportation** funded the Transportation Disadvantaged Program (\$825,306) and Fixed Route (\$393,741). Personal Services for the Division was \$91,750.

# OPERATING AND CAPITAL OUTLAY SUMMARY FY 2015 - 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	\$ 656,383	\$ 159,773	\$ 496,610	24.3%
Capital Outlay	\$ -	\$ -	\$ -	0.0%

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

<b>County Manager</b>				
Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 505,582	\$ 119,420	\$ 386,162	23.6%
Capital Outlay	\$ -	\$ -	\$ -	0.0%

Expenditures are below the target of 25.0% for the quarter. Expenditures for the County Manager's Office are primarily for personnel related costs.

# OPERATING AND CAPITAL OUTLAY SUMMARY

## FY 2015 - 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	\$ 4,926,187	\$ 1,708,400	\$ 3,217,787	34.7%
Capital Outlay	\$ -	\$ -	\$ -	0.0%

The Department has expended 34.7% of budget. Once the amounts are adjusted for payments and encumbrances that are for the entire fiscal year, the result is 16.0% expended, which is below the 25% target for this quarter.

The **Economic Development Division** has expended 54.0% of budget. Once the amounts are adjusted for payments and encumbrances that are for the entire fiscal year, the result is 24.9% expended, which is below the 25% target for this quarter.

The **Business Opportunity Centers** have expended 17.3% of budget, which is below the 25.0% target for this Quarter.

**Tourism** has expended 31.6% of budget. Once the amounts are adjusted for payments and encumbrances that are for the entire fiscal year, the result is 13.5% expended, which is below the 25% target for this quarter.

Facilities and Fleet Management				
Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 9,647,028	\$ 7,257,935	\$ 2,389,093	75.2%
Capital Outlay	\$ 9,158,860	\$ 3,271,212	\$ 5,887,648	35.7%

Operating Expenditures are currently on target at 75.2%, which includes **Administration** at 28.0%, the **Facilities Management** Section at 89.1% and **Fleet Management** at 67.3%. The operating expenditures are expected to remain on target throughout the second quarter as the Facilities Management section will encounter continued account expenditures and utilities consumption.

Capital Outlay: During this quarter capital outlay project expenditures reflect both encumbrances and payments for work completed on various projects, although the expenditure is currently below target as projects near completion. Capital Outlay expenditures are expected to progress on target during the second quarter.

# OPERATING AND CAPITAL OUTLAY SUMMARY

## FY 2015 - 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	\$ 1,225,944	\$ 451,202	\$ 774,742	36.8%
Capital Outlay	\$ 10,000	\$ -	\$ 10,000	0.0%

Personal Services represents 77.8% of the total expenses for the year with Operating Costs representing 22.2%. The **Budget Section** reflects 24.7%, **Assessment Services** at 24.8%, **Procurement Services** at 24.3% and **Document Services** at 72.8% of the total budget. The Document Services percentage reflects the full annual Ricoh and Xerox contracts as being encumbered the first of the year.

Growth Management				
Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 3,366,884	\$ 701,456	\$ 2,665,428	20.8%
Capital Outlay	\$ 203,010	\$ 153,083	\$ 49,927	75.4%

**Operating** - Growth Management expenditures are on target for the first quarter. The majority of the expenditures are for annual membership dues and other budgeted obligations. As a whole, Growth Management will have no problem staying within budget this year.

**Capital Outlay - Building Services** was approved for the purchase of seven vehicles this budget year. Vehicles will be used to replace older cars and for new positions approved by the Board. Purchases are under way and should be completed by the end of the second quarter.

# OPERATING AND CAPITAL OUTLAY SUMMARY

## FY 2015 - 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	\$ 3,313,718	\$ 1,929,008	\$ 1,384,710	58.2%
Employee Group Benefits	\$ 14,352,762	\$ 2,567,672	\$ 11,785,090	17.9%
Human Resources	\$ 725,817	\$ 147,174	\$ 578,643	20.3%
Capital Outlay	\$ -	\$ -	\$ -	0.0%

The Property and Casualty expenditures are at 58.2% of budget. The first quarter Workers' Compensation Claims total is \$212,107.51, and the first quarter Property and Liability Claims total is \$35,669.55. Both the Workers' Compensation and Property and Liability claims are running on budget for the first quarter.

The 5300 Employee Group Benefits fund is at 17.9% of budget expended. The first quarter medical claims total is \$2,088,709.80. This reflects payment for claims occurring in the months of October and November. There is a 45 - 60 day lag time for Medical Claims invoices, therefore the total contained in this report does not include claims for December. Although payment has not been made, the County can expect to pay \$1,072,804.96 for December claims.

The Human Resources expenditures are at 20.3% 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:	15	Unemployment Hearings Attended:	0
Promotions:	6	Internal Complaints/Investigations:	2
Applications Processed:	<b>1,182</b>	Leave of Absence (FMLA & Non-FMLA):	22
Avg Time to Fill:	74 days	Workers' Compensation Filings:	31
Turnover rate:	3.5%	Corrective Action (written & above):	2
		Property & Liability Filings:	31
		Employee Benefits Processed (includes open enrollment):	84
TRAINING		VOLUNTEER ACTIVITY	
New Employee Orientation:	14 employees	Volunteers donated	4,081 hours.
Supervisory Training:	5 employees		
Employee Training:	62 employees		
		VETERAN HIRING INITIATIVE	
		1 of the 15 new hires was a veteran:	6.7%

# OPERATING AND CAPITAL OUTLAY SUMMARY FY 2015 - 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	\$ 2,305,340	\$ 818,226	\$ 1,487,114	35.5%
Capital Outlay	\$ 86,812	\$ 69,878	\$ 16,934	80.5%

Operating expenses through the end of the first quarter were 35.5% of budget, and combined expenses were 37.1% of budget. The amounts reflected include annual payments and bulk computer orders that create an unbalanced appearance of expenses. When those costs are adjusted to the time elapsed, the operating expenses reflect 20.2% expended, with an overall expenditure rate of 22.4%. The adjusted expenditure percentage is below the 25% target for the first quarter.

Legislative				
Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 867,767	\$ 220,462	\$ 647,305	25.4%
Capital Outlay	-	-	-	0.0%

Operating expenses through the end of the quarter were 25.4% of budget. The amounts shown include the annual Property and Liability Insurance charge that benefits all four quarters of the year. When that charge is adjusted to the time elapsed, operating expenses reflect 25.0% expended, which is below the 25% target for the first quarter. 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 2015 - 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	\$ 12,499,853	\$ 5,698,268	\$ 6,801,585	45.6%
Capital Outlay	\$ 3,312,162	\$ 728,531	\$ 2,583,631	22.0%

**Public Resources Administration**, which includes the operation of the Fairgrounds, is currently on target in Personal Services (23.3%). Operating expenditures for Administration are encumbered at 64.7%, but expended at 22%. Operating expenditures include the annual insurance amount paid during the first quarter and the encumbrances of utilities at 100%. Revenues for the Fairgrounds are at 31% of the anticipated budget due to increased participation in the weekly Farmers' Market.

Personal Services for the **Agricultural Education Services Division** are at 23.6% for the first quarter. Operating expenditures are at 41% of the budget. Included in the operating expenditures is the annual insurance amount paid during the first quarter. The Mobile Irrigation Lab continues to be fully grant funded.

At 23.9%, the **Library Services Division** is on target 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 \$725,644, or 48.2%. 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 \$278,649 but expended when the payment is received. Capital Outlay includes a vehicle for Administration (\$23,000) and library materials (inventoried \$139,400, non-inventoried \$123,181).

# OPERATING AND CAPITAL OUTLAY SUMMARY

## FY 2015 - 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	\$ 12,499,853	\$ 5,698,268	\$ 6,801,585	45.6%
Capital Outlay	\$ 3,312,162	\$ 728,531	\$ 2,583,631	22.0%

Personal Services for the **Parks and Trails Division** is currently at 23.7%. Operating expenditures have been disbursed at 27.7% to date, and an additional 53.5% 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. Capital Outlay includes \$3,026,581 for improvements at Parks and Public Lands properties. Of the \$3,026,581 for improvements there is \$171,395 in the Fish Conservation Fund, \$1,026,851 in the Parks Capital Projects Fund, \$84,899 in the Parks MSTU Fund from project carry forwards, \$475,199 in the Park Impact Fee Funds (all districts), \$268,237 in Boating Improvements (Restricted Local Programs Fund), and \$1,000,000 in the Renewal Sales Tax 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 2015 - 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	\$ 24,878,866	\$ 8,877,557	\$ 16,001,309	35.7%
Capital Outlay	\$ 2,008,642	\$ 441,031	\$ 1,567,611	22.0%

**Public Safety** expended 35.6% of its operating budget in the first quarter. Once the amounts are adjusted for payments and encumbrances that are for the entire fiscal year, the result is 24.8% expended, which is below the 25% target for this quarter.

**Public Safety Administration** has expended 20.0% of its budget, which is below the 25% target for this quarter.

The **Communications Technologies Division** includes E911 and Countywide Radio. The combined operating expenditures for both E911 and Countywide Radio totaled 78.9% of budget, which includes payment of the BCC approved annual maintenance agreements for the Countywide Radio and NG 911 systems. Once the amounts are adjusted for payments and encumbrances that are for the entire fiscal year, the result is below the 25% target for this quarter.

The **Emergency Management Division's** operating budget is a compilation of General Fund and grants. This budget includes a CDBG Disaster Recovery Grant that is being managed by the Housing Division. The Division has expended 16.2% of budget, which is below the 25% target for this quarter.

The **Fire Rescue Division** expended 28.6% of its operating budget for the year. Once the expenditure amount is adjusted for payments and encumbrances that are for the entire fiscal year, the result is below the 25% target for this quarter.

# OPERATING AND CAPITAL OUTLAY SUMMARY FY 2015 - 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	\$ 33,175,701	\$ 19,350,454	\$ 13,825,247	58.3%
Capital Outlay	\$ 33,464,981	\$ 15,039,172	\$ 18,425,809	44.9%

**Personal Services and Operating:**

Public Works operating expenditures were 33.4% expended or encumbered at the end of the first quarter of Fiscal Year 2015. Personal Services were cumulatively expensed 22.9% and the overtime budgets were expensed 10.8% on average.

During October the contract for operating and maintenance of the Astatula Fuel remediation site was awarded for \$170,000, funded from the General Fund.

The Ordinance to extend the Local Option Gas Tax 3 - 6 cents through the year 2043 was adopted in December.

**The Solid Waste Division's** overall operating expenditures are below the target for the first quarter and are within the budgetary parameters. However, due to the amount of rain received in the first quarter, the Division's leachate hauling and disposal expenses have slightly exceeded what was originally anticipated. If rainfall amounts continue to rise above the average, a mid year adjustment may be needed.

# OPERATING AND CAPITAL OUTLAY SUMMARY

## FY 2015 - 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	\$ 33,175,701	\$ 19,350,454	\$ 13,825,247	58.3%
Capital Outlay	\$ 33,464,981	\$ 15,039,172	\$ 18,425,809	44.9%

**Capital Outlay:**

During this quarter several road projects were awarded for construction. These included the grant funded CR 561 and CR 455 Roundabout for \$1.2 million; the special assessment for Granville Avenue for \$235,000 funded by sales tax, gas tax and the property owners; and the North Hancock Road extension for \$8.4 million funded by an FDOT grant, sales tax and transportation impact fees.

At the end of the first quarter, the capital expenditures for Public Works were 45.8% encumbered or expensed and this was predominantly for the South Lake Trail phase 3 project, the CR 50 (Washington Avenue) intersection with US 27 project, and the Washington Avenue stormwater retrofit project. At the end of this quarter the Alfred Street one-way pair project, the CR 445 widening and resurfacing project, the Firethorn Road special assessment project, the right-of-way purchase for the Hartle Road connection to the fire station, the Lake Saunders outfall stormwater project, and several sidewalk improvement and road resurfacing projects were completed.

The **Solid Waste Division** has five capital items budgeted for the year. One item is in Administration, two items are in Hazardous Waste and two items are in Landfill Operations. The vehicle in the Administration org code was approved within the budget, but was not approved for purchase this fiscal year per the Public Works Director. The bulb crusher and trailer in the Hazardous Waste org code have been purchased and received. The scale house repairs in the Landfill Operations org code have been completed but the vehicle purchase has been placed on hold until further notice.

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

**COUNTYWIDE OPERATING EXPENDITURES**  
**Through Quarter Ending**  
**December 31, 2014**

DEPARTMENT/DIVISION	Current Budget as of 12/31/14 <sup>(1)</sup>	Actual Expense First Quarter	YTD Expense as of 12/31/14	Encumbrances as of 12/31/14	YTD Actuals <sup>(2)</sup>	Un-obligated <sup>(3)</sup>	% of Budget Spent <sup>(4)</sup>
<b>Communications</b>							
Communications	\$291,588	\$69,511	\$69,511	\$0	\$69,511	\$222,077	23.8%
Subtotal	291,588	69,511	69,511	0	69,511	222,077	23.8%
Capital Outlay	0	0	0	0	0	0	0.0%
<b>Community Safety and Compliance</b>							
Administration	\$452,938	\$30,911	\$30,911	\$0	\$30,911	\$422,027	6.8%
Code Enforcement Services	769,016	163,544	163,544	0	163,544	605,472	21.3%
Probation Services	1,360,716	222,319	222,319	401,526	623,845	736,871	45.8%
Subtotal	2,582,670	416,774	416,774	401,526	818,300	1,764,370	31.7%
Capital Outlay	22,150	0	15,900	0	15,900	6,250	71.8%
<b>Community Services</b>							
Administration	\$234,026	\$58,313	\$58,313	\$0	\$58,313	\$175,713	24.9%
Health and Human Services	7,857,398	2,799,450	2,799,450	3,232,382	6,031,832	1,825,566	76.8%
Housing Services	7,373,673	1,186,708	1,186,708	924,842	2,111,550	5,262,123	28.6%
Public Transportation	6,544,490	1,237,817	1,237,817	3,374,183	4,612,000	1,932,490	70.5%
Subtotal	22,009,587	5,282,288	5,282,288	7,531,407	12,813,695	9,195,892	58.2%
Capital Outlay	3,565,076	0	0	1,248,363	1,248,363	2,316,713	35.0%
<b>County Attorney</b>							
County Attorney	\$656,383	\$155,206	\$155,206	\$4,567	\$159,773	\$496,610	24.3%
Subtotal	656,383	155,206	155,206	4,567	159,773	496,610	24.3%
Capital Outlay	0	0	0	0	0	0	0.0%
<b>County Manager</b>							
County Manager	\$505,582	\$119,420	\$119,420	\$0	\$119,420	\$386,162	23.6%
Subtotal	505,582	119,420	119,420	0	119,420	386,162	23.6%
Capital Outlay	0	0	0	0	0	0	0.0%
<b>Economic Development and Tourism</b>							
Economic Development	\$ 957,737	\$ 161,176	\$ 161,176	\$ 355,771	\$516,947	\$440,790	54.0%
Business Opportunity Centers	443,158	19,362	19,362	57,308	76,670	366,488	17.3%
Tourism	3,525,292	378,050	378,050	736,733	1,114,783	2,410,509	31.6%
Subtotal	4,926,187	558,588	558,588	1,149,812	1,708,400	3,217,787	34.7%
Capital Outlay	0	0	0	0	0	0	0.0%

**COUNTYWIDE OPERATING EXPENDITURES**  
**Through Quarter Ending**  
**December 31, 2014**

DEPARTMENT/DIVISION	Current Budget as of 12/31/14 <sup>(1)</sup>	Actual Expense First Quarter	YTD Expense as of 12/31/14	Encumbrances as of 12/31/14	YTD Actuals <sup>(2)</sup>	Un-obligated <sup>(3)</sup>	% of Budget Spent <sup>(4)</sup>
<b>Human Resources</b>							
Property and Casualty	\$3,313,718	\$1,798,301	\$1,798,301	\$130,707	\$1,929,008	\$1,384,710	58.2%
Employee Group Benefits	14,352,762	2,539,566	2,539,566	28,106	2,567,672	11,785,090	17.9%
Human Resources	725,817	147,174	147,174	0	147,174	578,643	20.3%
Subtotal	18,392,297	4,485,041	4,485,041	158,813	4,643,854	13,748,443	25.2%
Capital Outlay	0	0	0	0	0	0	0.0%
<b>Facilities and Fleet Management</b>							
Administration	\$700,677	\$169,932	\$169,932	\$26,382	\$196,314	\$504,363	28.0%
Fleet Management	4,153,810	801,646	801,646	1,991,813	2,793,459	1,360,351	67.3%
Maintenance	4,792,541	1,190,430	1,190,430	3,077,732	4,268,162	524,379	89.1%
Subtotal	9,647,028	2,162,008	2,162,008	5,095,927	7,257,935	2,389,093	75.2%
Capital Outlay	9,158,860	582,515	582,515	2,688,698	3,271,213	5,887,647	35.7%
<b>Fiscal and Administrative Services</b>							
Budget	\$434,272	\$107,111	\$107,111	\$0	\$107,111	\$327,161	24.7%
Assessment Services	60,184	14,904	14,904	0	14,904	45,280	24.8%
Document Services	312,288	69,818	69,818	157,599	227,417	84,871	72.8%
Procurement Services	419,200	101,770	101,770	0	101,770	317,430	24.3%
Subtotal	1,225,944	293,603	293,603	157,599	451,202	774,742	36.8%
Capital Outlay	10,000	0	0	0	0	10,000	0.0%
<b>Growth Management</b>							
Administration	\$223,701	\$89,172	\$89,172	\$0	\$89,172	\$134,529	39.9%
Building Services	2,144,405	359,386	359,386	58,348	417,734	1,726,671	19.5%
Planning and Com. Design	998,778	194,551	194,551	0	194,551	804,227	19.5%
Subtotal	3,366,884	643,109	643,109	58,348	701,457	2,665,427	20.8%
Capital Outlay	203,010	0	0	153,083	153,083	49,927	75.4%
<b>Information Technology</b>							
Administration	\$871,042	\$43,779	\$43,779	\$438,984	\$482,763	\$388,279	55.4%
Geographic Information Svcs	285,082	70,660	70,660	0	70,660	214,422	24.8%
Information Systems	571,618	139,584	139,584	0	139,584	432,034	24.4%
Programming Application Support Services	326,166	64,319	64,319	0	64,319	261,847	19.7%
Telecommunications	251,432	60,900	60,900	0	60,900	190,532	24.2%
Subtotal	2,305,340	379,242	379,242	438,984	818,226	1,487,114	35.5%
Capital Outlay	86,812	37,976	37,976	31,902	69,878	16,934	80.5%

**COUNTYWIDE OPERATING EXPENDITURES**  
**Through Quarter Ending**  
**December 31, 2014**

DEPARTMENT/DIVISION	Current Budget as of 12/31/14 <sup>(1)</sup>	Actual Expense First Quarter	YTD Expense as of 12/31/14	Encumbrances as of 12/31/14	YTD Actuals <sup>(2)</sup>	Un-obligated <sup>(3)</sup>	% of Budget Spent <sup>(4)</sup>
<b>Legislative</b>							
Board of County Commissioners	\$867,767	\$220,462	\$220,462	\$0	\$220,462	\$647,305	25.4%
Subtotal	867,767	220,462	220,462	0	220,462	647,305	25.4%
Capital Outlay	0	0	0	0	0	0	0.0%
<b>Public Resources</b>							
Administration	\$460,332	\$106,623	\$106,623	\$32,270	\$138,893	\$321,439	30.2%
Agricultural Education Services	684,426	166,278	166,278	12,879	179,157	505,269	26.2%
Library Services	5,641,673	1,142,224	1,142,224	924,967	2,067,191	3,574,482	36.6%
Parks and Trails	5,713,422	1,516,569	1,516,569	1,784,212	3,300,781	2,412,641	57.8%
Subtotal	12,499,853	2,931,694	2,931,694	2,754,328	5,686,022	6,813,831	45.5%
Capital Outlay	3,312,162	62,220	62,220	666,311	728,531	2,583,631	22.0%
<b>Public Safety</b>							
Administration	\$65,097	\$13,021	\$13,021	\$0	\$13,021	\$52,076	20.0%
Communications Technologies	3,660,554	1,971,439	1,971,439	915,132	2,886,571	773,983	78.9%
Emergency Management	589,112	95,215	95,215	0	95,215	493,897	16.2%
Fire Rescue	20,564,103	4,546,786	4,546,786	1,335,964	5,882,750	14,681,353	28.6%
Subtotal	24,878,866	6,626,461	6,626,461	2,251,096	8,877,557	16,001,309	35.7%
Capital Outlay	2,008,642	96,126	96,126	344,905	441,031	1,567,611	22.0%
<b>Public Works</b>							
Engineering	\$5,233,658	\$950,632	\$950,632	\$661,793	\$1,612,425	\$3,621,233	30.8%
Environmental Services	3,836,416	681,391	681,391	545,498	1,226,889	2,609,527	32.0%
Road Operations	8,308,607	1,331,557	1,331,557	1,554,370	2,885,927	5,422,680	34.7%
Solid Waste	15,797,020	2,670,527	2,670,527	10,852,146	13,522,673	2,274,347	85.6%
Subtotal	33,175,701	5,634,107	5,634,107	13,613,807	19,247,914	13,927,787	58.0%
Capital Outlay	33,464,981	2,677,189	2,677,189	12,361,983	15,039,172	18,425,809	44.9%

<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 2015  
 (Includes CIP)

Department	Expenditures as of 12/31/2013	Budget as of 12/31/2014	Expenditures as of 12/31/2014	% of Budget Spent
Communications	\$54,695	\$291,588	\$69,613	23.87%
Community Safety and Compliance	676,706	2,582,670	420,073	16.27%
Community Services	5,100,412	25,579,663	5,378,643	21.03%
County Attorney	155,516	656,383	155,470	23.69%
County Manager	104,037	505,582	119,515	23.64%
Economic Development and Tourism	559,614	8,275,751	586,710	7.09%
Facilities and Fleet Management	786,660	24,551,816	895,216	3.65%
Fiscal and Administrative Services	249,682	1,235,944	294,421	23.82%
Growth Management	680,172	5,105,799	679,238	13.30%
Human Resources	3,154,271	23,719,650	4,562,245	19.23%
Information Technology	632,764	2,392,152	417,594	17.46%
Legislative	177,530	867,767	219,237	25.26%
Public Resources	2,718,796	15,062,909	3,058,243	20.30%
Public Safety	6,127,052	31,671,340	7,268,570	22.95%
Public Works	8,275,507	73,925,408	8,859,173	11.98%
Constitutional Offices	18,850,087	76,169,046	25,231,737	33.13%
Judicial Support	601,951	3,019,959	704,771	23.34%
Debt Service	3,143,967	10,595,468	3,075,492	29.03%
Non-Departmental	9,283,695	44,346,573	10,253,371	23.12%

**EXPENDITURES BY FUND**  
**First Quarter Ended December 31, 2014**

Fund No.	Fund Name	Adopted FY 2015	Revised FY 2015	YTD Exp FY 2015	Balance FY 2015
<b>Countywide Funds</b>					
0010	General	\$131,659,082	\$131,720,644	\$52,043,100	\$79,677,544
1120	County Transportation	17,366,629	17,366,629	5,016,973	12,349,656
1220	Lake County Ambulance	7,492,673	7,492,673	1,944,735	5,547,938
1900	County Library System	4,520,467	4,520,467	1,412,701	3,107,766
<b>Total Countywide Funds</b>		<b>\$161,038,851</b>	<b>\$161,100,413</b>	<b>\$60,417,509</b>	<b>\$100,682,904</b>
<b>Special Revenue Funds</b>					
1070	Library Impact Fee Trust	\$1,554,143	\$1,554,143	\$728,044	\$826,099
1081	Parks Impact Fee Trust - Central District	51,585	51,585	14,638	36,947
1082	Parks Impact Fee Trust - North District	37,410	37,410	0	37,410
1083	Parks Impact Fee Trust - South District	386,204	386,204	17,956	368,248
1152	Road Impact Fees - District 2	2,547,439	2,547,439	948,378	1,599,061
1153	Road Impact Fees - District 3	1,754,623	1,754,623	70,015	1,684,608
1155	Road Impact Fees - District 5	2,700,177	2,700,177	1,495,745	1,204,432
1156	Road Impact Fees - District 6	1,579,578	1,579,578	32,932	1,546,646
1157	South Transportation Benefit District	842,473	842,473	818,750	23,723
1158	Central Transportation Benefit District	58,520	58,520	0	58,520
1159	North Transportation Benefit District	115,813	115,813	0	115,813
1190	Fish Conservation	172,030	172,030	159	171,871
1230	MSTU - Stormwater Management	4,369,624	4,369,624	1,365,824	3,003,800
1231	MSTU - Parks Services	5,190,904	5,190,904	2,728,693	2,462,211
1240	Emergency 911	2,501,292	2,501,292	1,244,069	1,257,223
1250	Resort/Development Tax	6,874,856	6,874,856	1,141,921	5,732,935
1290	Greater Hills MSBU	299,823	299,823	216,565	83,258
1330	Law Enforcement Trust	153,080	153,080	0	153,080
1340	Mt Plymouth/Sorrento CRA Trust	6,815	6,815	0	6,815
1370	Greater Groves MSBU	294,823	294,823	212,959	81,864
1410	Infrastructure Sales Tax Revenue	13,032,500	13,032,500	2,776,550	10,255,950
1430	Village Green Street Lighting	26,592	26,592	10,116	16,476
1450	Greater Pines Municipal Services	310,262	310,262	225,608	84,654
1460	Picciola Island Street Lighting	7,494	7,494	2,628	4,866
1470	Valencia Terrace Street Lighting	12,856	12,856	5,016	7,840
1520	Building Services	3,883,320	3,883,320	598,612	3,284,708
1680	County Fire Rescue	23,811,269	23,811,269	6,199,592	17,611,677
1690	Fire Services Impact Fee Trust	2,278,017	2,278,017	137,362	2,140,655
<b>Total Special Revenue Funds</b>		<b>\$74,853,522</b>	<b>\$74,853,522</b>	<b>\$20,992,132</b>	<b>\$53,861,390</b>

**EXPENDITURES BY FUND**  
**First Quarter Ended December 31, 2014**

Fund No.	Fund Name	Adopted FY 2015	Revised FY 2015	YTD Exp FY 2015	Balance FY 2015
<b>Grant Funds</b>					
1200	Community Development Block Grant	\$2,305,038	\$2,305,038	\$565,753	\$1,739,285
1210	Public Transportation	10,059,566	10,059,566	5,860,365	4,199,201
1260	Affordable Housing Assistance Trust	1,708,503	1,708,503	677,529	1,030,974
1270	Section 8	3,415,132	3,415,132	868,268	2,546,864
1300	Federal/State Grants	9,718,865	10,018,865	4,549,017	5,469,848
1310	Restricted Local Programs	1,222,136	1,222,136	190,766	1,031,370
<b>Total Grant Funds</b>		<b>\$28,429,240</b>	<b>\$28,729,240</b>	<b>\$12,711,698</b>	<b>\$16,017,542</b>
<b>Debt Service Funds</b>					
2510	Pari-Mutuel Revenue Replacement Bonds	\$304,973	\$304,973	\$0	\$304,973
2610	Renewal Sales Tax Debt Service	1,218,108	1,218,108	0	1,218,108
2710	Public Lands Program	3,290,146	3,290,146	594,867	2,695,279
2810	Expansion Projects Debt Service	5,782,241	5,782,241	1,893,419	3,888,822
<b>Total Debt Service Funds</b>		<b>\$10,595,468</b>	<b>\$10,595,468</b>	<b>\$2,488,286</b>	<b>\$8,107,182</b>
<b>Enterprise Funds</b>					
4200	Landfill Enterprise	\$17,020,104	\$17,020,104	\$13,624,076	\$3,396,028
4220	Solid Waste Closures and Long-Term Care	1,510,468	1,510,468	191,869	1,318,599
<b>Total Enterprise Funds</b>		<b>\$18,530,572</b>	<b>\$18,530,572</b>	<b>\$13,815,945</b>	<b>\$4,714,627</b>
<b>Total Operating Budget</b>		<b>\$293,447,653</b>	<b>\$293,809,215</b>	<b>\$110,425,570</b>	<b>\$183,383,645</b>
<b>Capital Projects Funds</b>					
3020	Parks Capital Projects	\$851,751	\$1,051,751	\$428,638	\$623,113
3030	Renewal Sales Tax Capital Projects	11,719,234	11,719,234	675,230	11,044,004
3040	Renewal Sales Tax Capital Projects - PW	13,045,283	13,045,283	6,287,452	6,757,831
3710	Public Lands Capital Program	665,743	665,743	665,742	1
3810	Facilities Expansion Capital	2,994,311	2,994,311	1,033,914	1,960,397
<b>Total Capital Projects Funds</b>		<b>\$29,276,322</b>	<b>\$29,476,322</b>	<b>\$9,090,976</b>	<b>\$20,385,346</b>
<b>Internal Service Funds</b>					
5200	Property and Casualty	\$4,955,551	\$4,955,551	\$1,968,032	\$2,987,519
5300	Employee Group Benefits	18,038,282	18,038,282	2,609,978	15,428,304
5400	Fleet Management	4,276,098	4,276,098	2,793,459	1,482,639
<b>Total Internal Service Funds</b>		<b>\$27,269,931</b>	<b>\$27,269,931</b>	<b>\$7,371,469</b>	<b>\$19,898,462</b>

Reserve Recap  
and  
Personnel Summary



**RESERVE RECAP REPORT**  
**First Quarter Ended December 31, 2014**

Fund	Fund Name	FY 2015	FY 2014	% of	FY 2015	FY 2014	% of	Change in
		Adopted	Adopted		Revised	Revised		
		Budget	Reserves	Bud.	Budget	Reserves	Bud.	Reserves
0010	General Fund	\$131,659,082	\$9,706,795	7.4%	\$131,720,644	\$9,136,787	6.9%	-\$570,008
1070	Library Impact Fee Trust	1,554,143	763,054	49.1%	1,554,143	37,410	2.4%	-725,644
1081	Parks Impact Fee Central Dist	51,585	0	-	51,585	0	-	0
1082	Parks Impact Fee North Dist	37,410	0	-	37,410	0	-	0
1083	Parks Impact Fee South Dist	386,204	17,956	4.6%	386,204	0	-	-17,956
1120	County Transportation Trust	17,366,629	1,806,613	10.4%	17,366,629	1,443,772	8.3%	-362,841
1152	Road Impact Fees District 2	2,547,439	2,132,894	83.7%	2,547,439	719,481	28.2%	-1,413,413
1153	Road Impact Fees District 3	1,754,623	18,226	1.0%	1,754,623	0	-	-18,226
1155	Road Impact Fees District 5	2,700,177	60,177	2.2%	2,700,177	19,582	0.7%	-40,595
1156	Road Impact Fees District 6	1,579,578	32,932	2.1%	1,579,578	0	-	-32,932
1157	South Transportation Benefit District	842,473	0	-	842,473	0	-	0
1158	Central Transportation Benefit District	58,520	0	-	58,520	0	-	0
1159	North Transportation Benefit District	115,813	0	-	115,813	0	-	0
1190	Fish Conservation	172,030	0	-	172,030	0	-	0
1200	Community Dev Block Grant	2,305,038	103,311	4.5%	2,305,038	44,969	2.0%	-58,342
1210	Public Transportation	10,059,566	1,584,548	15.8%	10,059,566	305,703	3.0%	-1,278,845
1220	Lake County Ambulance	7,492,673	266,536	3.6%	7,492,673	266,536	3.6%	0
1230	MSTU Stormwater Section	4,369,624	1,417,637	32.4%	4,369,624	315,018	7.2%	-1,102,619
1231	MSTU Parks Section	5,190,904	10,192	0.2%	5,190,904	0	-	-10,192
1240	Emergency 911	2,501,292	91,890	3.7%	2,501,292	91,890	3.7%	0
1250	Resort/Development Tax	6,874,856	3,942,637	57.3%	6,874,856	3,241,014	47.1%	-701,623
1260	Affordable Housing Assist Trust	1,708,503	11,976	0.7%	1,708,503	5,000	0.3%	-6,976
1270	Section 8	3,415,132	355,610	10.4%	3,415,132	355,610	10.4%	0
1290	Greater Hills MSBU	299,823	60,418	20.2%	299,823	60,418	20.2%	0
1300	Federal/State Grants	9,718,865	1,473,155	15.2%	10,018,865	401,460	4.0%	-1,071,695
1310	Restricted Local Programs	1,222,136	0	-	1,222,136	0	-	0
1330	Law Enforcement Trust	153,080	0	-	153,080	0	-	0
1340	Mt Plymouth/Sorrento CRA Trust	6,815	0	-	6,815	0	-	0
1370	Greater Groves MSBU	294,823	59,405	20.1%	294,823	59,405	20.1%	0
1410	Infrastructure Sales Tax Revenue	13,032,500	0	-	13,032,500	0	-	0
1430	Village Green Street Lighting	26,592	15,345	57.7%	26,592	15,345	57.7%	0
1450	Greater Pines Municipal Svcs	310,262	60,867	19.6%	310,262	60,867	19.6%	0
1460	Picciola Street Lighting	7,494	4,487	59.9%	7,494	4,487	59.9%	0
1470	Valencia Terr Street Lighting	12,856	7,241	56.3%	12,856	7,241	56.3%	0
1520	Building Services	3,883,320	1,680,782	43.3%	3,883,320	1,424,721	36.7%	-256,061
1680	County Fire Rescue	23,811,269	2,096,232	8.8%	23,811,269	2,095,158	8.8%	-1,074
1690	Fire Services Impact Fee Trust	2,278,017	851,795	37.4%	2,278,017	731,243	32.1%	-120,552
1900	County Library System	4,520,467	124,746	2.8%	4,520,467	99,746	2.2%	-25,000
2510	Pari-Mutuel Rev Repl Bonds	304,973	50,973	16.7%	304,973	50,973	16.7%	0
2610	Renewal Sales Tax LOC	1,218,108	50,593	4.2%	1,218,108	50,593	4.2%	0
2710	Public Lands Program	3,290,146	501,524	15.2%	3,290,146	501,524	15.2%	0
2810	Expansion Projects Debt Svc	5,782,241	43,903	0.8%	5,782,241	43,903	0.8%	0
3020	Parks Capital Projects	851,751	175,830	20.6%	1,051,751	24,900	2.4%	-150,930
3030	Renewal Sales Tax Cap Proj	11,719,234	1,435,859	12.3%	11,719,234	970,144	8.3%	-465,715
3040	Renewal Sales Tax Cap Proj-PW	13,045,283	2,597,299	19.9%	13,045,283	1,142,190	8.8%	-1,455,109
3710	Public Lands Capital Program	665,743	665,743	100.0%	665,743	0	-	-665,743

**RESERVE RECAP REPORT**  
**First Quarter Ended December 31, 2014**

Fund	Fund Name	FY 2015	FY 2014	% of	FY 2015	FY 2014	% of	Change in
		Adopted	Adopted		Revised	Revised		
		Budget	Reserves	Bud.	Budget	Reserves	Bud.	Reserves
3810	Facilities Expansion Capital	\$2,994,311	\$2,884,218	96.3%	\$2,994,311	\$47,585	1.6%	-\$2,836,633
4200	Landfill Enterprise	17,020,104	425,612	2.5%	17,020,104	408,181	2.4%	-17,431
4220	S W Closures and LT Care	1,510,468	844,943	55.9%	1,510,468	814,602	53.9%	-30,341
5200	Property and Casualty	4,955,551	1,492,943	30.1%	4,955,551	1,492,943	30.1%	0
5300	Employee Group Benefits	18,038,282	3,520,088	19.5%	18,038,282	3,520,088	19.5%	0
5400	Fleet Management	4,276,098	27,938	0.7%	4,276,098	27,938	0.7%	0
<b>Totals - Funds with Reserves</b>		<b>\$349,993,906</b>	<b>\$43,474,923</b>	<b>12.4%</b>	<b>\$350,555,468</b>	<b>\$30,038,427</b>	<b>8.6%</b>	<b>-\$13,436,496</b>

**Lake County BCC  
Full Time Positions  
as of December 31, 2014**

	FY 2015	Filled as of 12/31/2014	Vacant as of 12/31/2014
<b>Summary by Department</b>			
Communications	6	6	0
Community Safety and Compliance	29	29	0
Community Services	23	21	2
County Attorney	6	6	0
County Manager	4	4	0
Economic Development and Tourism	8	8	0
Facilities and Fleet Management	45	41	4
Fiscal and Administrative Services	13	13	0
Growth Management	* 42	32	10
Human Resources	9	9	0
Information Technology	22	21	1
Judicial Support	10	10	0
Legislative	8	8	0
Public Resources	96	95	1
Public Safety	214	203	11
Public Works	181	172	9
<b>TOTAL - Board of County Commissioners:</b>	<b>716</b>	<b>678</b>	<b>38</b>

\* Board approved on 12/16/2014 to add 5 new full time positions.

# Position Vacancy Report

Full Time	Part Time
# Department Job Title Status as of 12/31/2014	# Department Job Title Status as of 12/31/2014
<b>0 Communications</b>	<b>0 Communications</b>
<b>0 Community Safety and Compliance</b>	<b>0 Community Safety and Compliance</b>
<b>2 Community Services</b> Program Associate                      In Selection Process - OE 2/02/2015 Program Associate                      Hold	<b>0 Community Services</b>
<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>3 Economic Development and Tourism</b> Tourism Support Assistant              In Recruitment Process Welcome Center Worker                In Selection Process Welcome Center Worker                Hold
<b>4 Facilities and Fleet Management</b> Maintenance Worker II                In Selection Process Maintenance Worker II                In Selection Process Maintenance Technician I              In Selection Process Mechanic I                                In Selection Process - OE 1/20/2015	<b>0 Facilities and Fleet Management</b>
<b>0 Fiscal and Administrative Services</b>	<b>0 Fiscal and Administrative Services</b>
<b>10 Growth Management</b> Chief Inspector                         In Selection Process Fire Inspector                            In Selection Process Permitting Tech I                        In Selection Process - OE 1/05/2015 Permitting Tech I                        In Selection Process Permitting Tech II                        In Selection Process Planner                                    In Selection Process - OE 1/26/2015 Senior Building Inspector              In Selection Process Senior Building Inspector              In Recruitment Process Senior Building Inspector              In Recruitment Process Senior Plan Examiner                  In Selection Process	<b>2 Growth Management</b> Fire Inspector                            Hold Permitting Tech I                        In Selection Process - OE 2/02/2015
<b>0 Human Resources</b>	<b>0 Human Resources</b>
<b>1 Information Technology</b> Software Developer                      In Recruitment Process	<b>0 Information Technology</b>
<b>0 Judicial Support</b>	<b>0 Judicial Support</b>
<b>0 Legislative</b>	<b>0 Legislative</b>
<b>1 Public Resources</b> Park Attendant                         In Selection Process	<b>3 Public Resources</b> Laborer                                    In Selection Process - OE Library Assistant I                        Hold Security Guard                            Hold
<b>11 Public Safety</b> Data Technician                         In Selection Process Firefighter EMT/Paramedic              In Selection Process - OE 1/05/2015 Firefighter EMT/Paramedic              In Selection Process - OE 1/05/2015 Office Associate V                        In Selection Process - OE	<b>0 Public Safety</b>
<b>9 Public Works</b> Assistant Area Maintenance Sup.        In Selection Process Equipment Operator I                    In Recruitment Process Equipment Operator I                    In Recruitment Process Field Inspector                         Hold Financial Analyst                         In Recruitment Process Office Associate IV                        Hold Roads Maintenance Operator            In Recruitment Process Roads Maintenance Operator            In Recruitment Process Survey Party Chief                        In Selection Process - OE 1/05/2015	<b>0 Public Works</b>
<b>38 Vacant Full Time Positions</b>	<b>8 Vacant Part Time Positions</b> <span style="float: right;">As of December 31, 2014</span>

## Quarterly Overtime Report by Department

Department	FY 2015 Budgeted Amount	Actual Amount Expended through 12/31/2014	Percent Used
Communications	\$ 150	\$ (151)	-101%
Community Safety and Compliance	-	264	100%
Community Services			
Community Services	-	218	100%
Transportation Disadv. Admin	-	678	100%
County Attorney	-	270	100%
County Manager	-	-	0%
Economic Development and Tourism			
Economic Development	-	-	0%
Resort/Development Tax	-	(85)	0%
Facilities and Fleet Management			
Facilities	23,000	4,317	19%
Fleet Management	18,480	3,293	18%
Fiscal and Administrative Services	-	674	100%
Growth Management			
Building Services	12,500	9,683	77%
Human Resources	-	124	100%
Information Technology	-	1,131	100%
Judicial Support	-	-	0%
Legislative	-	-	0%
Public Resources			
County Library System	-	536	100%
Fairgrounds Operation	-	-	0%
MSTU Parks Section & Public Lands Program	60,356	15,592	26%
Public Safety			
CO Wide Radio Program	2,059	-	0%
Emergency 911	2,277	-	0%
Emergency Mgmt Operations	4,363	-	0%
Emergency Mgmt Trust Fund FY15/16	-	-	0%
Emergency Mgmt Trust Fund FY14/15	14,414	3,861	27%
County Fire Rescue	1,666,397	444,606	27%
Public Works			
County Transportation Trust	214,000	22,950	11%
Landfill Enterprise	26,000	11,926	46%
Mosquito and Aquatic Plant Mgmt	-	103	100%
MSTU Stormwater Section	1,000	198	20%
<b>TOTAL OVERTIME:</b>	<b>\$ 2,044,996</b>	<b>\$ 520,189</b>	<b>25%</b>



LAKE COUNTY  
FLORIDA