



FISCAL YEAR 2014
QUARTERLY
FINANCIAL REPORT

Fourth 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 Fourth Quarter

Board of County Commissioners

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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
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Richard Varner, Senior Budget Analyst
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Lake County Board of County Commissioners
FY 2014 Quarterly Financial Report
Fourth Quarter

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Executive Summary

Quarterly Financial Report
FY 2014 Fourth Quarter Report
Executive Summary

INTRODUCTION

The Budget Office is pleased to present the FY 2014 Quarterly Financial Report, Fourth 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 fourth 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 \$68.2 million or 97% 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 \$16.2 million or 99% 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 \$12.1 million or 97% 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 \$13.2 million or 106% as collected.

Infrastructure Surtax Renewal. Revenues are received to finance, plan, and construct infrastructure in Lake County. Year to date Infrastructure Surtax revenue was \$12.4 million or 115% 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 \$5.4 million or 103% 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 \$5.7 million or 109% 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 \$3.9 million or 155% 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 \$2.6 million or 101% 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 \$1.9 million or 102% as collected.

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

Rank	Revenue Source	Fund	Budget FY 2013	Actual FY 2013	Budget FY 2014	YTD	% Recog.
						(9/30/14) FY 2014	
1	Ad Valorem Taxes	General Fund	\$69.4	\$67.4	\$69.9	\$68.2	97.62%
2	Fire Rescue Non-Ad Valorem Assessment	County Fire Rescue	16.5	16.0	16.3	16.2	99.26%
3	Solid Waste Disposal Assessment Fee	Landfill Enterprise	12.4	12.1	12.4	12.1	97.83%
4	State Sales Tax	General Fund	11.7	12.2	12.3	13.2	106.93%
5	Infrastructure Surtax Renewal	Infrastructure Sales Tax	10.8	11.6	10.8	12.4	115.21%
6	Local Option Gas Tax	County Transportation	5.4	5.2	5.2	5.4	103.55%
7	State Revenue Sharing Proceeds	General Fund	4.9	5.3	5.2	5.7	109.25%
8	Landfill Operating Income	Landfill Enterprise	4.5	4.2	2.5	3.9	155.00%
9	Constitutional Gas Tax	County Transportation	2.6	2.5	2.6	2.6	101.56%
10	Communications Services Tax	General Fund	1.9	1.8	1.8	1.9	102.15%



LAKE COUNTY
FLORIDA

Countywide Budget and Expenditure Reports

OPERATING AND CAPITAL OUTLAY SUMMARY FY 2014 - 4TH QUARTER

Below Expenditure Target

On Expenditure Target

Above Expenditure Target



Communications				
Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 280,189	\$ 268,676	\$ 11,513	95.9%
Capital Outlay	\$ -	\$ -	\$ -	0.0%

Expenditures were below budget for the year. 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	\$ 4,165,566	\$ 3,515,391	\$ 650,175	84.4%
Capital Outlay	\$ 22,150	\$ 15,900	\$ 6,250	71.8%

Community Safety and Compliance expended 84.3% of combined budget for the year.

Community Safety and Compliance **Administration** expended 100.0% of its budget.

The **Animal Services Division** expended 96.0% of its budget.

The **Code Enforcement Division** expended 85.4% of budget.

The **Probation Services Division** expended 71.3% of budget.

OPERATING AND CAPITAL OUTLAY SUMMARY

FY 2014 - 4TH 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	\$ 22,739,865	\$ 18,215,489	\$ 4,524,376	80.1%
Capital Outlay	\$ 3,666,162	\$ 1,801,720	\$ 1,864,442	49.1%

Major Expenses for **Health and Human Services Division** included Pauper Burial program (79,041), tax hardship assistance (\$25,934), forensic examinations for abused children (\$35,000), funds to support the Lake County Health Department (\$655,010), Medicaid payments to hospitals and nursing homes (\$4,424,404), HCRA payments to hospitals (\$56,597), We Care Program (\$66,975), Lifestream Behavioral (\$873,987), Inmate Medical (\$1,878,847), and Driver Education Program (\$174,584). Grants and Aids included \$46,250 for Human Services Grants and \$147,011 for Children's Services grants. Personal Services through the fourth Quarter (General Fund) was \$529,546.

The **Housing Division** made Section 8 Rental payments in the amount of \$2,562,389. CDBG funded the City of Minneola (\$16,483), Yalaha Community Center (\$297,811), Mobile Home Replacement (\$115,207), Emergency Home Repair (\$90,125), NSP-1 properties (\$154,501), and NSP-3 properties (\$1,009,610). SHIP program expenses totaled \$191,797, which included closing costs for clients and completion of a home that was being rehabilitated. Personal Services for the Housing Division through fourth Quarter were \$411,753.

Public Transportation funded the Transportation Disadvantaged Program (\$3,565,769) and Fixed Route (\$1,906,620). Capital Expenditures included Shelters (\$21,365), two passenger vans and six paratransit vehicles, and ITS Equipment (\$45,690). Personal Services for the Division were \$366,670.

OPERATING AND CAPITAL OUTLAY SUMMARY FY 2014 - 4TH QUARTER

Below Expenditure Target
On Expenditure Target
Above Expenditure Target



County Attorney				
Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 661,582	\$ 637,715	\$ 23,867	96.4%
Capital Outlay	\$ -	\$ -	\$ -	0.0%

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

County Manager				
Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 491,493	\$ 486,202	\$ 5,291	98.9%
Capital Outlay	\$ -	\$ -	\$ -	0.0%

Expenditures were below budget for the year. Expenditures for the County Manager's Office are primarily for personnel related costs.

OPERATING AND CAPITAL OUTLAY SUMMARY FY 2014 - 4TH 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	\$ 4,468,401	\$ 4,070,663	\$ 397,738	91.1%
Capital Outlay	\$ -	\$ -	\$ -	0.0%

The Department ended the year with 91.1% expended.

The **Economic Development Division** expended 89.6% of its budget through the end of the year.

The **Business Opportunity Centers** expended 76.0% of budgets for the year.

Tourism expended 95.3% of its budget through the end of the year.

Facilities and Fleet Management				
Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 9,319,338	\$ 8,233,304	\$ 1,086,034	88.3%
Capital Outlay	\$ 9,991,416	\$ 4,200,219	\$ 5,791,197	42.0%

Operating expenditures reflect encumbrances and incurred expenses for a variety of costs including but not limited to, Facilities Maintenance Contracts, Repair and Maintenance costs as needed for County Facilities, Fleet Management Contract and Utility costs. The Administration Section entails 7.1% of the entire Department's operating budget, while the Maintenance Division (Facilities Maintenance, Jail and Sheriff Maintenance and Energy Management) makes up 48.3% and the Fleet Management Division makes up the final 44.6% of the budget.

Capital Outlay represents funds for existing facilities repair and maintenance projects as well as the following projects; 80023 - JC Expansion, 80024 - JC Renovation, 80041 - Historic Courthouse Renovation.

OPERATING AND CAPITAL OUTLAY SUMMARY

FY 2014 - 4TH 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	\$ 1,210,465	\$ 1,171,473	\$ 38,992	96.8%
Capital Outlay	-	-	-	0.0%

Personal Services represents 78.1% of the total expenses for the year with Operating Costs representing 21.9%. The **Budget Section** reflects 100.1%, **Assessment Services** at 99.5%, **Procurement Services** at 99.7% and **Document Services** at 88.4% of the total budget. Although the figures reflect that the department is on target, a shortage in revenue generated for Document Services (\$83,915.61) was off-set by a \$38,011.06 savings in Personal and Operating Expenditures.

Growth Management				
Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 2,811,669	\$ 2,527,452	\$ 284,217	89.9%
Capital Outlay	\$ 113,272	\$ 111,270	\$ 2,002	98.2%

Growth Management's overall operating expenditures are below target. Growth Management **Administration** expenditures were on target at 94.3%. **Planning and Community Design** (88.7%), and **Building Services** (89.97%) were below target. No division had outstanding budgetary events during this quarter. The Department's budget expenditures are below average at 89.9%.

Capital outlay purchases were completed in a timely manner and within budget.

OPERATING AND CAPITAL OUTLAY SUMMARY

FY 2014 - 4TH 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	\$ 2,623,696	\$ 194,532	93.1%
Employee Group Benefits	\$ 13,317,537	\$ 11,473,910	\$ 1,843,627	86.2%
Human Resources	\$ 705,176	\$ 531,579	\$ 173,597	75.4%
Capital Outlay	\$ -	\$ -	\$ -	0.0%

The Property and Casualty expenditures are at 93.1% of budget. The Fourth Quarter Workers' Compensation Claims total is \$143,901.22, and the fourth quarter Property and Liability Claims total is \$203,714.77. Both the Workers' Compensation and Property and Liability claims are running on budget for the fourth quarter.

The 5300 Employee Group Benefits fund is at 86.2% of budget expended. The Fourth Quarter medical claims total is \$5,527,629.12. This reflects payment for claims occurring in the months of May through September. There is a 45 - 60 day lag time for Medical Claims invoices, therefore the total contained in this report includes claims for May and June which were not previously available during the last reporting period, as well as claims for July - September.

The Human Resources expenditures are at 75.4% of budget expended. 90% of the budget is salary and benefits for the Human Resources Department. The fourth quarter unemployment payment was \$10,393.07.

EMPLOYMENT STATISTICS	BENEFITS/CLAIMS/LIABILITIES
New Hires: 19	Unemployment Hearings Attended: 0
Promotions: 4	Internal Complaints/Investigations: 1
Applications Processed: 775	Leave of Absence (FMLA & Non-FMLA): 38
Avg Time to Fill: 56 days	Workers' Compensation Filings: 29
Turnover rate (14 terms): 2.58%	Corrective Action(written & above): 14
	Property & Liability Filings: 41
	Employee Benefits Processed (includes open 1405
TRAINING	VOLUNTEER ACTIVITY
New Employee Orientation: 21 employees	Volunteers donated 6,766 hours.
Supervisory Training: 13 employees	
Employee Training: 71 employees	
VETERAN HIRING INITIATIVE	
	2 of the 19 new hires were veterans: 10.50%

OPERATING AND CAPITAL OUTLAY SUMMARY FY 2014 - 4TH 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	\$ 2,236,489	\$ 2,150,980	\$ 85,509	96.2%
Capital Outlay	\$ 160,956	\$ 160,000	\$ 956	99.4%

Operating expenses through the end of the quarter were 96.2% of budget, and combined expenses were 96.4% of budget.

Legislative				
Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 789,615	\$ 785,311	\$ 4,304	99.5%
Capital Outlay	\$ -	\$ -	\$ -	0.0%

Expenditures were below budget 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 - 4TH 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	\$ 12,745,784	\$ 11,511,369	\$ 1,234,415	90.3%
Capital Outlay	\$ 3,290,042	\$ 2,391,886	\$ 898,156	72.7%

Personal Services for Public Resources **Administration**, which includes the operation of the Fairground, was under budget for the fiscal year at 96.2% due to position vacancies throughout the year at the Fairgrounds. Operating expenditures for Administration also came in under budget at 82.4%. Revenue received at the Fairgrounds came in lower than the amount budgeted (96.2%); however, due to savings in operating expenses, was still sufficient to entirely fund the Fairgrounds operation.

The **Agricultural Education Services Division** Personal Services at fiscal year-end were at 94.5% of the annual budget due to an Extension Agent position vacancy for half of the fiscal year. Operating expenditures ended the fiscal year at 72.2% of the annual budget primarily due to the 4-H Club expenses now being paid directly by the 4-H Board. Additional cost savings are reflected in the Utilities account as a result of the installation of solar panels in the HLC building that generate energy credits. The Mobile Irrigation Lab continues to be fully grant funded.

At 97.4%, the Library Services Division was slightly under budget for Personal Services. Operating Expenditures included contractual payments in aid to the municipalities as part of the Lake County Library System. Library Impact Fee awards totaled \$37,154, or 3.1% of the total budgeted expenses. Impact fee awards are paid to Lake County municipalities on a reimbursement basis. Encumbered Library Impact Fee awards totaling \$725,644 and unassigned Library Impact Fee projects totaling \$455,341 were carried to FY 2015. Total State Aid to Libraries Grant funding was budgeted at \$288,401, and expended when the payment was received. Encumbered State Aid funds in the amount of \$25,000 were carried to FY 2015 for the implementation costs associated with the new integrated library system. The unexpended State Aid to Libraries Grant funds, totaling \$118,256, were carried to FY 2015. Operating expenditures also included automation system maintenance contracts, utilities and communications for library administration and branch locations. The cost for data lines is reimbursed at 80% through the E-Rate Program. Capital Outlay included a staff vehicle (\$18,897) and library materials (inventoried \$136,542, non-inventoried \$116,180). Capital Outlay was expended at 96.7%.

OPERATING AND CAPITAL OUTLAY SUMMARY

FY 2014 - 4TH 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	\$ 12,745,784	\$ 11,511,369	\$ 1,234,415	90.3%
Capital Outlay	\$ 3,290,042	\$ 2,391,886	\$ 898,156	72.7%

Personal Services for the **Parks and Trails Division** ended the fiscal year slightly under the annual budget at 98.1%. Though there is an overage in Overtime for the Parks Division, savings generated from position vacancies throughout the year have covered the shortfall. Operating expenditures have been disbursed at 93%. Reimbursements to the City of Clermont in the amount of \$665,742 for renovations to conservation property per the terms of an interlocal agreement were carried to FY 2015. An additional \$267,500 will be paid to the City of Clermont once a lien on the property has been released. Capital Outlay expenses totaled \$1,950,781 for improvements at the parks and public lands properties. Of the \$1,950,781 in expenses for improvements, there was \$581,902 in the General Parks Projects Fund, \$634,445 in the Parks MSTU Fund of which \$621,855 was for the construction of the Green Mountain Scenic Byway Overlook and Trailhead and was grant-funded, \$349,773 in the Park Impact Fee Funds (all districts), \$8,675 in Boating Improvements (Restricted Local Programs Fund), and \$375,986 in the Public Lands Capital Projects Fund. Encumbered funds totaling \$169,486 for assigned projects were carried to FY 2015 for improvements at the parks and public lands properties. Utilities and insurance were the only expenditures in Fiscal Year 2014 for the Community Centers, which ended the year at 77.4% of the annual budget. Revenues for the Community Centers exceeded the budget at 287.8%.

OPERATING AND CAPITAL OUTLAY SUMMARY

FY 2014 - 4TH 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	\$ 23,723,110	\$ 22,468,622	\$ 1,254,488	94.7%
Capital Outlay	\$ 2,491,711	\$ 1,343,323	\$ 1,148,388	53.9%

Public Safety expended 94.7% of its Operating budget, and 90.8% of the overall budget.

Public Safety Administration expended 95.9% of its budget.

The **Communications Technologies Division** includes E911 and Countywide Radio. The combined operating expenditures for both E911 and Countywide Radio totaled 84.4% of budget, which includes payment of the BCC approved annual maintenance agreements for the Countywide Radio and NG 911 systems.

The **Emergency Management Division's** operating budget is a compilation of General Fund and grants. The Division expended 45.2% of the operating budget. This budget includes a CDBG Disaster Recovery Grant that is being managed by the Housing Division.

The **Fire Rescue Division** expended 98.6% of its operating budget for the year.

OPERATING AND CAPITAL OUTLAY SUMMARY

FY 2014 - 4TH 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	\$ 39,689,134	\$ 28,228,676	\$ 11,460,458	71.1%
Capital Outlay	\$ 48,434,813	\$ 26,490,035	\$ 21,944,778	54.7%

Personal Services and Operating:

Public Works operating expenditures were 26% below budget at the end of Fiscal Year 2014. Personal Services were 92% expensed as an average of all programs and the cumulative overtime budgets were 90% expensed.

In the General Fund programs 83% on average of the Personal Service and Operating accounts were expensed or encumbered by year end (South Umatilla Water 39%, Astatula Fuel remediation site 69%, Laboratory 93%, Mosquito Control 83% and Aquatic Plants 91%).

The Transportation Trust Fund programs had expensed or encumbered 85% of their budgets. During this last quarter an annual contract for sod services and roadside tree trimming was awarded. Department staff also assisted in the landfill site preparation for the relocation of the Renaissance Faire.

The MSTU Stormwater Fund was 65% expensed and 1.4% encumbered by September 30.

The **Solid Waste Division's** operating expenditures are below the expenditure target for the fourth quarter. The personnel budget is well within its targets with a minimum of overtime used and our operations are well within their budgetary parameters.

OPERATING AND CAPITAL OUTLAY SUMMARY

FY 2014 - 4TH 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	\$ 39,689,134	\$ 28,228,676	\$ 11,460,458	71.1%
Capital Outlay	\$ 48,434,813	\$ 26,490,035	\$ 21,944,778	54.7%

Capital Outlay:

The Transportation Trust Fund had the Firethorn special assessment construction contract awarded in July. The Five Year 2015-2019 Transportation Construction Program was adopted in August.

Construction projects that were awarded during this quarter included the CEI services for N. Hancock Road \$640K and the Washington Street stormwater retrofit project \$630K. There were further right-of-way purchases for the CR466A project.

At the end of the fiscal year the capital accounts for Public Works were 46% encumbered or expensed and more than \$5.8 million was reimbursed in grants for transportation projects from the Florida Department of Transportation.

The **Solid Waste Division** had three capital items budgeted for the Landfill Operations section. These items included ten roll-off containers, a pick-up truck and a walking floor trailer replacement. All three items have been purchased and received.

Note: All percentages represent actual to budget figures.

COUNTYWIDE OPERATING EXPENDITURES
Through Quarter Ending
September 30, 2014

DEPARTMENT/DIVISION	Current Budget as of 9/30/14 ⁽¹⁾	Actual Expense Fourth Quarter	YTD Expense as of 9/30/14	Encumbrances as of 9/30/14	YTD Actuals ⁽²⁾	Un-obligated ⁽³⁾	% of Budget Spent ⁽⁴⁾
Communications							
Communications	\$280,189	\$77,779	\$268,676	\$0	\$268,676	\$11,513	95.9%
Subtotal	280,189	77,779	268,676	0	268,676	11,513	95.9%
Capital Outlay	0	0	0	0	0	0	0.0%
Community Safety and Compliance							
Administration	\$121,364	\$36,498	\$121,364	\$0	\$121,364	\$0	100.0%
Animal Services	1,637,748	451,195	1,571,741	0	1,571,741	66,007	96.0%
Code Enforcement Services	757,490	184,028	646,689	0	646,689	110,801	85.4%
Probation Services	1,648,964	414,600	1,175,597	0	1,175,597	473,367	71.3%
Subtotal	4,165,566	1,086,321	3,515,391	0	3,515,391	650,175	84.4%
Capital Outlay	22,150	0	15,900	0	15,900	6,250	71.8%
Community Services							
Administration	\$223,192	\$64,915	\$222,398	\$0	\$222,398	\$794	99.6%
Health and Human Services	7,817,008	1,419,483	6,947,192	0	6,947,192	869,816	88.9%
Housing Services	7,980,829	1,144,740	5,052,595	65,317	5,117,912	2,862,917	64.1%
Public Transportation	6,718,836	1,577,411	5,899,050	28,937	5,927,987	790,849	88.2%
Subtotal	22,739,865	4,206,549	18,121,235	94,254	18,215,489	4,524,376	80.1%
Capital Outlay	3,666,162	119,728	551,813	1,249,907	1,801,720	1,864,442	49.1%
County Attorney							
County Attorney	\$661,582	\$179,757	\$637,715	\$0	\$637,715	\$23,867	96.4%
Subtotal	661,582	179,757	637,715	0	637,715	23,867	96.4%
Capital Outlay	0	0	0	0	0	0	0.0%
County Manager							
County Manager	\$491,493	\$141,136	\$486,202	\$0	\$486,202	\$5,291	98.9%
Subtotal	491,493	141,136	486,202	0	486,202	5,291	98.9%
Capital Outlay	0	0	0	0	0	0	0.0%
Economic Development and Tourism							
Economic Development	\$1,344,233	\$154,573	\$1,047,724	\$156,063	\$1,203,787	\$140,446	89.6%
Business Opportunity Centers	573,894	233,478	436,182	0	436,182	137,712	76.0%
Tourism	2,550,274	593,430	1,729,072	701,622	2,430,694	119,580	95.3%
Subtotal	4,468,401	981,481	3,212,978	857,685	4,070,663	397,738	91.1%
Capital Outlay	0	0	0	0	0	0	0.0%

COUNTYWIDE OPERATING EXPENDITURES
Through Quarter Ending
September 30, 2014

DEPARTMENT/DIVISION	Current Budget as of 9/30/14 ⁽¹⁾	Actual Expense Fourth Quarter	YTD Expense as of 9/30/14	Encumbrances as of 9/30/14	YTD Actuals ⁽²⁾	Un-obligated ⁽³⁾	% of Budget Spent ⁽⁴⁾
Human Resources							
Property and Casualty	\$2,818,228	\$166,925	\$2,623,696	\$0	\$2,623,696	\$194,532	93.1%
Employee Group Benefits	13,317,537	3,975,446	11,473,910	0	11,473,910	1,843,627	86.2%
Human Resources	705,176	168,508	531,579	0	531,579	173,597	75.4%
Subtotal	16,840,941	4,310,879	14,629,185	0	14,629,185	2,211,756	86.9%
Capital Outlay	0	0	0	0	0	0	0.0%
Facilities and Fleet Management							
Administration	\$657,928	\$190,290	\$617,173	\$13,786	\$630,959	\$26,969	95.9%
Fleet Management	4,160,843	867,460	3,473,767	0	3,473,767	687,076	83.5%
Maintenance	4,500,567	1,217,208	3,892,614	235,964	4,128,578	371,989	91.7%
Subtotal	9,319,338	2,274,958	7,983,554	249,750	8,233,304	1,086,034	88.3%
Capital Outlay	9,991,416	681,262	1,061,179	3,139,040	4,200,219	5,791,197	42.0%
Fiscal and Administrative Services							
Budget	\$419,680	\$121,350	\$420,127	\$0	\$420,127	-\$447	100.1%
Assessment Services	58,734	16,792	58,436	0	58,436	298	99.5%
Document Services	327,838	73,926	289,827	0	289,827	38,011	88.4%
Procurement Services	404,213	116,507	403,083	0	403,083	1,130	99.7%
Subtotal	1,210,465	328,575	1,171,473	0	1,171,473	38,992	96.8%
Capital Outlay	0	0	0	0	0	0	0.0%
Growth Management							
Administration	\$248,293	\$52,614	\$234,213	\$0	\$234,213	\$14,080	94.3%
Building Services	1,575,761	430,527	1,402,170	15,000	1,417,170	158,591	89.9%
Planning and Com. Design	987,615	268,681	876,069	0	876,069	111,546	88.7%
Subtotal	2,811,669	751,822	2,512,452	15,000	2,527,452	284,217	89.9%
Capital Outlay	113,272	43,998	111,270	0	111,270	2,002	98.2%
Information Technology							
Administration	\$816,728	\$190,268	\$784,306	\$0	\$784,306	\$32,422	96.0%
Geographic Information Svcs	303,720	81,761	300,826	0	300,826	2,894	99.0%
Information Systems	557,993	161,726	555,947	0	555,947	2,046	99.6%
Programming Application Support Services	312,022	71,232	265,305	0	265,305	46,717	85.0%
Telecommunications	246,026	70,766	244,596	0	244,596	1,430	99.4%
Subtotal	2,236,489	575,753	2,150,980	0	2,150,980	85,509	96.2%
Capital Outlay	160,956	160,000	160,000	0	160,000	956	99.4%

COUNTYWIDE OPERATING EXPENDITURES
Through Quarter Ending
September 30, 2014

DEPARTMENT/DIVISION	Current Budget as of 9/30/14 ⁽¹⁾	Actual Expense Fourth Quarter	YTD Expense as of 9/30/14	Encumbrances as of 9/30/14	YTD Actuals ⁽²⁾	Un-obligated ⁽³⁾	% of Budget Spent ⁽⁴⁾
Legislative							
Board of County Commissioners	\$789,615	\$221,143	\$785,311	\$0	\$785,311	\$4,304	99.5%
Subtotal	789,615	221,143	785,311	0	785,311	4,304	99.5%
Capital Outlay	0	0	0	0	0	0	0.0%
Public Resources							
Administration	\$450,712	\$117,802	\$423,034	\$0	\$423,034	\$27,678	93.9%
Agricultural Education Services	730,358	189,042	655,751	0	655,751	74,607	89.8%
Library Services	5,378,601	988,214	3,928,714	750,644	4,679,358	699,243	87.0%
Parks and Trails	6,186,113	1,720,645	5,077,893	675,334	5,753,227	432,886	93.0%
Subtotal	12,745,784	3,015,703	10,085,392	1,425,978	11,511,370	1,234,414	90.3%
Capital Outlay	3,290,042	457,462	2,219,711	169,486	2,389,197	900,845	72.6%
Public Safety							
Administration	\$47,789	\$13,323	\$45,808	\$0	\$45,808	\$1,981	95.9%
Communications Technologies	3,583,040	461,855	3,024,334	0	3,024,334	558,706	84.4%
Emergency Management	782,922	109,562	352,102	1,914	354,016	428,906	45.2%
Fire Rescue	19,309,359	5,176,887	19,043,391	1,073	19,044,464	264,895	98.6%
Subtotal	23,723,110	5,761,627	22,465,635	2,987	22,468,622	1,254,488	94.7%
Capital Outlay	2,491,711	63,184	1,222,772	120,551	1,343,323	1,148,388	53.9%
Public Works							
Engineering	\$5,024,377	\$1,362,446	\$3,854,286	\$24,778	\$3,879,064	\$1,145,313	77.2%
Environmental Services	3,598,778	979,136	3,068,768	9,288	3,078,056	520,722	85.5%
Road Operations	8,310,592	2,613,777	7,190,374	137,602	7,327,976	982,616	88.2%
Solid Waste	23,009,395	4,888,924	14,148,858	47,770	14,196,628	8,812,767	61.7%
Subtotal	39,943,142	9,844,283	28,262,286	219,438	28,481,724	11,461,418	71.3%
Capital Outlay	48,434,813	6,987,741	20,284,268	5,327,534	25,611,802	22,823,011	52.9%

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

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

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

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

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

Department	Expenditures as of 09/30/2013	Budget as of 09/30/2014	Expenditures as of 09/30/2014	% of Budget Spent
Communications	\$293,485	\$280,189	\$268,676	95.89%
Community Safety and Compliance	3,149,558	4,421,340	3,535,621	79.97%
Community Services	20,689,371	26,406,027	18,665,707	70.69%
County Attorney	682,649	661,582	637,715	96.39%
County Manager	430,255	491,493	486,202	98.92%
Economic Development and Tourism	2,473,136	8,526,237	3,338,018	39.15%
Facilities and Fleet Management	13,547,395	23,104,275	11,538,141	49.94%
Fiscal and Administrative Services	1,174,733	1,210,465	1,171,473	96.78%
Growth Management	2,495,347	4,139,366	2,830,484	68.38%
Human Resources	14,534,825	25,260,013	15,957,021	63.17%
Information Technology	2,323,589	2,397,445	2,310,979	96.39%
Legislative	701,195	789,615	785,310	99.45%
Public Resources	11,496,885	16,685,350	12,479,492	74.79%
Public Safety	31,332,348	32,363,290	25,815,909	79.77%
Public Works	46,344,966	99,246,899	51,705,923	52.10%
Constitutional Offices	68,468,159	70,297,605	69,673,402	99.11%
Judicial Support	2,744,869	2,802,670	2,805,664	100.11%
Debt Service	10,085,659	10,966,966	9,812,675	89.47%
Non-Departmental	34,357,853	43,784,244	32,558,692	74.36%

EXPENDITURES BY FUND
Fourth Quarter Ended September 30, 2014

Fund No.	Fund Name	Adopted FY 2014	Revised FY 2014	YTD Exp FY 2014	Balance FY 2014
Countywide Funds					
0010	General	\$123,965,024	\$127,509,679	\$114,011,960	\$13,497,719
1120	County Transportation	16,783,363	19,578,343	13,254,017	6,324,326
1220	Lake County Ambulance	6,818,201	6,811,094	6,457,524	353,570
1900	County Library System	4,620,062	4,734,002	4,188,179	545,823
Total Countywide Funds		\$152,186,650	\$158,633,118	\$137,911,680	\$20,721,438
Special Revenue Funds					
1070	Library Impact Fee Trust	\$756,991	\$1,218,139	\$762,798	\$455,341
1081	Parks Impact Fee Trust - Central District	30,319	34,735	0	34,735
1082	Parks Impact Fee Trust - North District	33,355	48,250	38,768	9,482
1083	Parks Impact Fee Trust - South District	463,266	472,280	328,962	143,318
1152	Road Impact Fees - District 2	6,592,979	6,557,280	6,708,026	-150,746
1153	Road Impact Fees - District 3	2,933,765	3,308,774	920,631	2,388,143
1155	Road Impact Fees - District 5	2,752,316	2,973,225	874,225	2,099,000
1156	Road Impact Fees - District 6	2,445,561	2,588,515	1,057,421	1,531,094
1157	South Transportation Benefit District	319,675	144,675	0	144,675
1158	Central Transportation Benefit District	197,600	32,600	0	32,600
1159	North Transportation Benefit District	198,550	44,590	0	44,590
1190	Fish Conservation	160,467	159,965	635	159,330
1230	MSTU - Stormwater Management	4,626,175	4,833,530	2,083,760	2,749,770
1231	MSTU - Parks Services	4,943,467	5,039,962	4,670,856	369,106
1240	Emergency 911	2,363,398	3,127,216	1,633,434	1,493,782
1250	Resort/Development Tax	5,697,964	6,608,110	2,555,733	4,052,377
1290	Greater Hills MSBU	299,342	303,028	242,280	60,748
1330	Law Enforcement Trust	195,980	297,317	122,413	174,904
1370	Greater Groves MSBU	292,392	296,346	236,565	59,781
1410	Infrastructure Sales Tax Revenue	11,444,066	12,308,275	12,308,275	0
1430	Village Green Street Lighting	26,802	27,957	11,405	16,552
1450	Greater Pines Municipal Services	295,125	298,092	236,876	61,216
1460	Picciola Island Street Lighting	8,134	8,764	3,097	5,667
1470	Valencia Terrace Street Lighting	13,453	13,981	5,555	8,426
1520	Building Services	2,114,735	2,903,458	1,735,202	1,168,256
1680	County Fire Rescue	25,721,746	23,767,111	21,028,652	2,738,459
1690	Fire Services Impact Fee Trust	2,001,319	2,179,144	355,949	1,823,195
1850	Animal Services Trust Fund	397,448	362,430	89,881	272,549
Total Special Revenue Funds		\$77,326,390	\$79,957,749	\$58,011,399	\$21,946,350

EXPENDITURES BY FUND
Fourth Quarter Ended September 30, 2014

Fund No.	Fund Name	Adopted FY 2014	Revised FY 2014	YTD Exp FY 2014	Balance FY 2014
Grant Funds					
1200	Community Development Block Grant	\$4,034,749	\$3,371,079	\$2,048,045	\$1,323,034
1210	Public Transportation	10,357,275	10,382,526	7,712,715	2,669,811
1260	Affordable Housing Assistance Trust	876,748	720,299	229,552	490,747
1270	Section 8	3,924,937	3,891,923	2,842,980	1,048,943
1300	Federal/State Grants	15,776,294	16,256,753	7,912,602	8,344,151
1310	Restricted Local Programs	1,277,480	1,353,808	727,887	625,921
Total Grant Funds		\$36,247,483	\$35,976,388	\$21,473,781	\$14,502,607
Debt Service Funds					
2510	Pari-Mutuel Revenue Replacement Bonds	\$318,046	\$325,486	\$118,090	\$207,396
2610	Renewal Sales Tax Debt Service	1,315,359	1,174,975	1,166,265	8,710
2710	Public Lands Program	3,757,920	3,687,502	2,787,720	899,782
2810	Expansion Projects Debt Service	5,783,276	5,779,003	5,740,600	38,403
Total Debt Service Funds		\$11,174,601	\$10,966,966	\$9,812,675	\$1,154,291
Enterprise Funds					
4200	Landfill Enterprise	\$17,079,799	\$27,912,036	\$15,834,593	\$12,077,443
4220	Solid Waste Closures and Long-Term Care	1,415,023	1,654,123	113,640	1,540,483
Total Enterprise Funds		\$18,494,822	\$29,566,159	\$15,948,233	\$13,617,926
Total Operating Budget		\$295,429,946	\$315,100,380	\$243,157,768	\$71,942,612
Capital Projects Funds					
3020	Parks Capital Projects	\$776,345	\$1,061,452	\$732,832	\$328,620
3030	Renewal Sales Tax Capital Projects	10,631,381	11,661,824	3,175,506	8,486,318
3040	Renewal Sales Tax Capital Projects - PW	10,973,347	13,093,847	8,019,879	5,073,968
3710	Public Lands Capital Program	2,189,514	2,176,130	1,908,486	267,644
3810	Facilities Expansion Capital	4,036,760	1,980,746	3,681,428	-1,700,682
Total Capital Projects Funds		\$28,607,347	\$29,973,999	\$17,518,131	\$12,455,868
Internal Service Funds					
5200	Property and Casualty	\$4,388,636	\$4,899,877	\$2,767,619	\$2,132,258
5300	Employee Group Benefits	18,453,352	19,654,960	12,658,447	6,996,513
5400	Fleet Management	4,367,322	4,205,855	3,473,767	732,088
Total Internal Service Funds		\$27,209,310	\$28,760,692	\$18,899,833	\$9,860,859

Reserve Recap
and
Personnel Summary

RESERVE RECAP REPORT
Fourth Quarter Ended September 30, 2014

Fund	Fund Name	FY 2014 Adopted Budget	FY 2014 Adopted Reserves	% of Bud.	FY 2014 Revised Budget	FY 2014 Revised Reserves	% of Bud.	Change in Reserves
0010	General Fund	\$123,965,024	\$9,493,280	7.7%	\$127,509,679	\$10,311,554	8.1%	\$818,274
1070	Library Impact Fee Trust	756,991	77,410	10.2%	1,218,139	0	-	-77,410
1081	Parks Impact Fee Central Dist	30,319	0	-	34,735	0	-	0
1082	Parks Impact Fee North Dist	33,355	0	-	48,250	0	-	0
1083	Parks Impact Fee South Dist	463,266	22,587	4.9%	472,280	0	-	-22,587
1120	County Transportation Trust	16,783,363	1,281,807	7.6%	19,578,343	3,816,805	19.5%	2,534,998
1152	Road Impact Fees District 2	6,592,979	16,492	0.3%	6,557,280	0	-	-16,492
1153	Road Impact Fees District 3	2,933,765	128,231	4.4%	3,308,774	0	-	-128,231
1155	Road Impact Fees District 5	2,752,316	110,320	4.0%	2,973,225	0	-	-110,320
1156	Road Impact Fees District 6	2,445,561	1,117,408	45.7%	2,588,515	0	-	-1,117,408
1157	South Transportation Benefit District	319,675	0	-	144,675	0	-	0
1158	Central Transportation Benefit District	197,600	0	-	32,600	0	-	0
1159	North Transportation Benefit District	198,550	0	-	44,590	0	-	0
1190	Fish Conservation	160,467	0	-	159,965	0	-	0
1200	Community Dev Block Grant	4,034,749	1,150,189	28.5%	3,371,079	0	-	-1,150,189
1210	Public Transportation	10,357,275	472,710	4.6%	10,382,526	185,890	1.8%	-286,820
1220	Lake County Ambulance	6,818,201	364,450	5.3%	6,811,094	355,100	5.2%	-9,350
1230	MSTU Stormwater Section	4,626,175	592,872	12.8%	4,833,530	42,517	0.9%	-550,355
1231	MSTU Parks Section	4,943,467	528,315	10.7%	5,039,962	185,091	3.7%	-343,224
1240	Emergency 911	2,363,398	430,948	18.2%	3,127,216	705,389	22.6%	274,441
1250	Resort/Development Tax	5,697,964	3,106,970	54.5%	6,608,110	3,932,796	59.5%	825,826
1260	Affordable Housing Assist Trust	876,748	124,565	14.2%	720,299	0	-	-124,565
1270	Section 8	3,924,937	549,257	14.0%	3,891,923	506,742	13.0%	-42,515
1290	Greater Hills MSBU	299,342	60,903	20.3%	303,028	58,089	19.2%	-2,814
1300	Federal/State Grants	15,776,294	5,699,421	36.1%	16,256,753	0	-	-5,699,421
1310	Restricted Local Programs	1,277,480	7,148	0.6%	1,353,808	0	-	-7,148
1330	Law Enforcement Trust	195,980	0	-	297,317	0	-	0
1370	Greater Groves MSBU	292,392	57,152	19.5%	296,346	57,152	19.3%	0
1410	Infrastructure Sales Tax Revenue	11,444,066	0	-	12,308,275	0	-	0
1430	Village Green Street Lighting	26,802	15,062	56.2%	27,957	15,062	53.9%	0
1450	Greater Pines Municipal Svcs	295,125	61,123	20.7%	298,092	58,590	19.7%	-2,533
1460	Picciola Street Lighting	8,134	5,154	63.4%	8,764	5,154	58.8%	0
1470	Valencia Terr Street Lighting	13,453	7,652	56.9%	13,981	7,652	54.7%	0
1520	Building Services	2,114,735	496,860	23.5%	2,903,458	1,007,663	34.7%	510,803
1680	County Fire Rescue	25,721,746	4,166,434	16.2%	23,767,111	2,520,515	10.6%	-1,645,919
1690	Fire Services Impact Fee Trust	2,001,319	1,443,056	72.1%	2,179,144	1,155,905	53.0%	-287,151
1850	Animal Services Trust Fund	397,448	337,448	84.9%	362,430	233,624	64.5%	-103,824
1900	County Library System	4,620,062	194,401	4.2%	4,734,002	292,732	6.2%	98,331
2510	Pari-Mutuel Rev Repl Bonds	318,046	72,182	22.7%	325,486	4,806	1.5%	-67,376
2610	Renewal Sales Tax LOC	1,315,359	147,844	11.2%	1,174,975	7,460	0.6%	-140,384
2710	Public Lands Program	3,757,920	969,337	25.8%	3,687,502	898,919	24.4%	-70,418
2810	Expansion Projects Debt Svc	5,783,276	41,176	0.7%	5,779,003	36,903	0.6%	-4,273
3020	Parks Capital Projects	776,345	9,918	1.3%	1,061,452	0	-	-9,918

RESERVE RECAP REPORT
Fourth Quarter Ended September 30, 2014

Fund Fund Name	FY 2014	FY 2014	% of Bud.	FY 2014	FY 2014	% of Bud.	Change in Reserves
	Adopted Budget	Adopted Reserves		Revised Budget	Revised Reserves		
3030 Renewal Sales Tax Cap Proj	\$10,631,381	\$1,661,501	15.6%	\$11,661,824	\$2,973,599	25.5%	\$1,312,098
3040 Renewal Sales Tax Cap Proj-PW	10,973,347	2,118,438	19.3%	13,093,847	0	-	-2,118,438
3710 Public Lands Capital Program	2,189,514	26,844	1.2%	2,176,130	0	-	-26,844
3810 Facilities Expansion Capital	4,036,760	3,827,622	94.8%	1,980,746	0	-	-3,827,622
4200 Landfill Enterprise	17,079,799	4,098,001	24.0%	27,912,036	3,789,159	13.6%	-308,842
4220 S W Closures and LT Care	1,415,023	1,254,283	88.6%	1,654,123	1,443,120	87.2%	188,837
5200 Property and Casualty	4,388,636	1,427,623	32.5%	4,899,877	1,937,726	39.5%	510,103
5300 Employee Group Benefits	18,453,352	4,975,655	27.0%	19,654,960	6,175,978	31.4%	1,200,323
5400 Fleet Management	4,367,322	206,479	4.7%	4,205,855	45,012	1.1%	-161,467
Totals - Funds with Reserves	\$351,246,603	\$52,956,528	15.1%	\$373,835,071	\$42,766,704	11.4%	-\$10,189,824

**Lake County BCC
Full Time Positions
as of September 30, 2014**

		FY 2014	Filled as of 9/30/2014	Vacant as of 9/30/2014
Summary by Department				
Communications		6	6	0
Community Safety and Compliance	**	55	54	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	42	3
Fiscal and Administrative Services		13	13	0
Growth Management	*	33	30	3
Human Resources		9	9	0
Information Technology		22	21	1
Judicial Support		10	10	0
Legislative		8	8	0
Public Resources		97	95	2
Public Safety		213	211	2
Public Works		183	171	12
TOTAL - Board of County Commissioners:		734	709	25

* Board approved on 12/03/2013 to add 3 new limited term building positions.

** Board approved on 4/08/2014 to add 2 new limited term probation positions.

Position Vacancy Report

Full Time	Part Time
# Department Job Title	# Department Job Title
Status as of 9/30/2014	Status as of 9/30/2014
0 Communications	0 Communications
1 Community Safety and Compliance Animal Services Div Manager To be deleted w/ Budget FY 2015	0 Community Safety and Compliance
1 Community Services Program Supervisor Hold	1 Community Services Program Associate To be deleted w/ Budget FY 2015
0 County Attorney	0 County Attorney
0 County Manager	0 County Manager
0 Economic Development and Tourism	3 Economic Development and Tourism Tourism Support Assistant Hold Welcome Center Worker In Selection Process Welcome Center Worker Hold
3 Facilities and Fleet Management Day Custodian Hold Mechanic I In Selection Process Mechanic I Hold	0 Facilities and Fleet Management
0 Fiscal and Administrative Services	0 Fiscal and Administrative Services
3 Growth Management Chief Planner In Recruitment Process Chief Plans Examiner In Selection Process Senior Planner In Selection Process	2 Growth Management Fire Inspector Hold Permitting Tech I Hold
0 Human Resources	0 Human Resources
1 Information Technology Software Developer In Recruitment Process	0 Information Technology
0 Judicial Support	0 Judicial Support
0 Legislative	0 Legislative
2 Public Resources Library Assistant II In Selection Process - OE 10/13/2014 Park Attendant To be deleted w/ Budget FY 2015	2 Public Resources Library Assistant I In Selection Process - OE 10/6/2014 Security Guard Hold
2 Public Safety Firefighter EMT/Paramedic In Recruitment Process Fire Marshal/Fire Captain In Selection Process - OE 10/27/2014	0 Public Safety
12 Public Works Environmental Waste Technician To be deleted w/ Budget FY 2015 Environmental Waste Technician To be deleted w/ Budget FY 2015 Equipment Operator II Hold Field Inspector Hold Office Associate IV Hold Office Associate IV Hold Roads Maintenance Operator In Recruitment Process Roads Maintenance Operator In Recruitment Process Roads Maintenance Operator In Selection Process Roads Maintenance Operator Hold Stormwater Inspector II Hold Survey Party Chief In Recruitment Process	2 Public Works Laborer To be deleted w/ Budget FY 2015 Student Intern In Selection Process
25 Vacant Full Time Positions	10 Vacant Part Time Positions As of September 30,2014

Quarterly Overtime Report by Department

Department	FY 2014 Budgeted Amount	Actual Amount Expended through 9/30/2014	Percent Used
Communications	\$ -	\$ 314	100%
Community Safety and Compliance			
Animal Services	30,585	50,935	167%
Probation	-	738	100%
Community Services			
Community Services	-	644	100%
Transportation Disadv. Admin	-	122	100%
County Attorney	-	-	0%
County Manager	-	-	0%
Economic Development and Tourism			
Economic Development	-	-	0%
Resort/Development Tax	-	354	100%
Facilities and Fleet Management			
Facilities	15,589	18,866	121%
Fleet Management	18,480	14,355	78%
Fiscal and Administrative Services	-	239	100%
Growth Management			
Building Services	12,500	19,346	155%
Human Resources	-	731	100%
Information Technology	-	-	0%
Judicial Support	-	-	0%
Legislative	-	-	0%
Public Resources			
Fairgrounds Operation	-	4	100%
MSTU Parks Section	56,356	87,041	154%
Public Lands Program	13,089	5,596	43%
Public Safety			
CO Wide Radio Program	1,309	62	5%
Emergency 911	1,527	62	4%
Emergency Mgmt Operations	-	-	0%
Emergency Mgmt Trust Fund FY13/14	14,414	13,899	96%
Emergency Mgmt Trust Fund FY14/15	-	4,049	100%
County Fire Rescue	1,891,897	1,745,440	92%
Public Works			
County Transportation Trust	214,000	194,249	91%
Landfill Enterprise	31,815	6,657	21%
Mosquito and Aquatic Plant Mgmt	-	-	0%
MSTU Stormwater Section	1,000	39	4%
TOTAL OVERTIME:	\$ 2,302,561	\$ 2,163,742	94%



LAKE COUNTY
FLORIDA