



FISCAL YEAR 2016  
QUARTERLY  
FINANCIAL REPORT

**Second Quarter**

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



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

## **Quarterly Financial Report Fiscal Year 2016 Second Quarter**

### **Board of County Commissioners**

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

### **County Manager**

David C. Heath

### **County Attorney**

Melanie Marsh

### **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 2016 Quarterly Financial Report  
Second Quarter

Table of Contents

	<u>Page</u>
<b>Executive Summary</b>	
Revenue Status Summary .....	1
Revenue Status Report.....	3
 <b>Countywide Budget and Expenditure Reports</b>	
Operating and Capital Outlay Summary .....	5
Countywide Operating Expenditures .....	17
Countywide Budget and Expenditures Summary .....	20
Expenditures by Fund.....	21
 <b>Reserve Recap and Personnel Summary</b>	
Reserve Recap Report .....	23
Full Time Positions .....	25
Position Vacancy Report .....	26
Quarterly Overtime Report by Department .....	27



# Executive Summary



**Quarterly Financial Report**  
**FY 2016 Second Quarter Report**  
**Executive Summary**

**INTRODUCTION**

The Budget Office is pleased to present the FY 2016 Quarterly Financial Report, Second 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 second 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 \$74.7 million or 84% 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 \$13.8 million or 84% 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 \$10.5 million or 83% 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 \$6.2 million or 43% as collected.

**Infrastructure Surtax Renewal.** Revenues are received to finance, plan, and construct infrastructure in Lake County. Year to date Infrastructure Surtax revenue was \$5.6 million or 42% 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 \$2.4 million or 41% 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 \$3.1 million or 55% 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 \$1.1 million or 42% 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 \$0.7 million or 40% as collected.

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

Rank	Revenue Source	Fund	Budget FY 2015	Actual FY 2015	Budget FY 2016	Actual YTD	% Recog.
						(3/31/16) FY 2016	
1	Ad Valorem Taxes	General Fund	\$85.3	\$80.7	\$88.2	\$74.7	84.66%
2	Fire Rescue Non-Ad Valorem Assessment	County Fire Rescue	16.5	16.2	16.3	13.8	84.38%
3	Solid Waste Disposal Assessment Fee	Landfill Enterprise	12.2	12.1	12.6	10.5	83.64%
4	State Sales Tax	General Fund	13.4	14.0	14.4	6.2	43.22%
5	Infrastructure Surtax Renewal	Infrastructure Sales Tax	12.2	13.6	13.2	5.6	42.42%
6	Local Option Gas Tax	County Transportation	5.4	5.5	5.6	2.4	41.74%
7	State Revenue Sharing Proceeds	General Fund	5.3	6.3	5.7	3.1	55.03%
8	Constitutional Gas Tax	County Transportation	2.6	2.7	2.7	1.1	42.32%
9	Communications Services Tax	General Fund	1.8	1.8	1.8	0.7	40.33%



LAKE COUNTY  
FLORIDA

# Countywide Budget and Expenditure Reports



# OPERATING AND CAPITAL OUTLAY SUMMARY

## FY 2016 - 2ND QUARTER

Below Expenditure Target

On Expenditure Target

Above Expenditure Target



Communications				
Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 406,087	\$ 165,793	\$ 240,294	40.8%
Capital Outlay	\$ 3,678	\$ 3,488	\$ 190	94.8%

Operating expenditures are 40.8% of budget, which is below the target for this quarter. The majority of expenses are for personnel related costs. The Department supports other departments and countywide projects, and partial funding for staff members is received from the Resort/Development Tax Fund and the Transit Fund.

Capital Outlay – The Department has expended 94.8% of the capital budget for the year. This expenditure was for computing equipment for a new employee and is a non-recurring cost. The allocation of this cost for the first two quarters would be 47.4% of budget, which is below target for the quarter.

Community Safety and Compliance				
Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 3,106,648	\$ 1,330,034	\$ 1,776,614	42.8%
Capital Outlay	\$ -	\$ -	\$ -	0.0%

Community Safety and Compliance expended 42.8% of the combined budget for the year. The Department is below the spending target for the end of this quarter.

Community Safety and Compliance **Administration** expended 30.1% of budget, which is below target for this quarter. This Division supports the Department Director salary, benefits and expenses, as well as grant funds and the Keep Lake Beautiful Program.

The **Code Enforcement Division** expended 40.6% of budget. Code Enforcement also includes the Code Enforcement Lien account group. The Division is below the spending target for this quarter.

The **Probation Services Division** expended 47.7% of budget. The Division is below the spending target for this quarter.

# OPERATING AND CAPITAL OUTLAY SUMMARY

## FY 2016 - 2ND 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	\$ 24,029,633	\$ 14,193,428	\$ 9,836,205	59.1%
Capital Outlay	\$ 2,185,381	\$ 263,552	\$ 1,921,829	12.1%

Major Expenses for the **Health and Human Services Division** included the Pauper Burial program (\$48,498), tax hardship assistance (\$17,854), forensic examinations for abused children (\$14,400), Children Services Grants (\$110,831), Social Services Grants (\$36,250) funds to support the Lake County Health Department (\$391,017), Medicaid payments to hospitals and nursing homes (\$2,222,001), HCRA payments to hospitals (\$17,045), We Care (\$66,744), Lifestream Behavioral (\$973,987), and Inmate Medical (\$403,105). When the Medicaid encumbrance is removed, the expense is below the target for this quarter. Personal Services through the Second Quarter (General Fund) were \$298,972.

The **Housing and Community Development Division** made Section 8 Rental payments in the amount of \$1,561,971. SHIP program expenses totaled \$125,005, which included closing costs for clients and expenses for homes that are being replaced or rehabilitated. Personal Services for the Housing Division through the Second Quarter totaled \$314,848.

The Transportation Disadvantaged Program (\$1,277,741) and Fixed Route (\$943,314) are funded by the **Transit Division**. The Division has expended \$190,727 to install bus shelters. Personal Services for the Division was \$202,233.

County Attorney				
Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 755,079	\$ 370,354	\$ 384,725	49.0%
Capital Outlay	\$ -	\$ -	\$ -	0.0%

The County Attorney's Office is on target for operating expenditures excluding final payout for former staff. During the second quarter, salaries and benefits made up the majority of the budget spent.

# OPERATING AND CAPITAL OUTLAY SUMMARY

## FY 2016 - 2ND QUARTER

Below Expenditure Target

On Expenditure Target

Above Expenditure Target



County Manager				
Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 525,888	\$ 246,870	\$ 279,018	46.9%
Capital Outlay	\$ -	\$ -	\$ -	0.0%

Expenditures are 46.9%, which is below the target for the quarter. Expenditures for the County Manager's Office are primarily for personnel related costs.

Economic Growth				
Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 7,568,637	\$ 3,545,605	\$ 4,023,032	46.8%
Capital Outlay	\$ 133,501	\$ 69,122	\$ 64,379	51.8%

The Department expended 46.8% of the operating budget for the year, which is below the target for this quarter. Capital Outlay is higher at 51.8% of budget, including one-time payments for the purchase of vehicles and equipment.

The **Administration Division** has expended 46.5% of budget, which is below the target for the quarter.

The **Building Services Division** has expended 42.6% of budget, which is below the target for this quarter.

The **Business Opportunity Center** has expended 86.4% of budget, which is above the target for this quarter. When encumbrances for future payments are removed, the result is 36% of budget expended, which is below the target for this quarter.

The **Economic Development Division** has expended 54.6% of budget, which is above the target for the quarter. When encumbrances for future payments are removed, the rate is reduced 38%, which is below the target for this quarter.

# OPERATING AND CAPITAL OUTLAY SUMMARY FY 2016 - 2ND QUARTER

Below Expenditure Target

On Expenditure Target

Above Expenditure Target



Economic Growth				
Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 7,568,637	\$ 3,545,605	\$ 4,023,032	46.8%
Capital Outlay	\$ 133,501	\$ 69,122	\$ 64,379	51.8%

**Tourism** has expended 44.2% of budget, which is below the target for the quarter.

The **Planning and Zoning Division** has expended 45.1% of budget, which is below the target for this quarter.

During Fiscal Year 2015, the Growth Management and the Economic Development and Tourism Departments were combined to form the new Economic Growth Department. In that year, the groups continued to be reported separately. Beginning in Fiscal Year 2016, the groups are being reported as a single unit.

# OPERATING AND CAPITAL OUTLAY SUMMARY

## FY 2016 - 2ND QUARTER

Below Expenditure Target

On Expenditure Target

Above Expenditure Target



Facilities and Fleet Management				
Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 9,906,056	\$ 8,436,713	\$ 1,469,343	85.2%
Capital Outlay	\$ 4,832,154	\$ 1,808,963	\$ 3,023,191	37.4%

Operating expenditures represent both encumbrances and payments through the second quarter for a variety of costs including: Facilities Maintenance contracts, Fleet Management contracts, utilities, and costs not under contract.

The **Contracts and Administration Division** makes up 7.2% of the entire Department's operating budget, the **Maintenance Division** (Facilities Maintenance, Jail and Sheriff Maintenance, and Energy Management) make up 50.4%, and the **Fleet Management Division** makes up the remaining 42.4%.

Capital Outlay for Facilities represents the purchase of two mowers and \$87,531 for Jail equipment. Capital Improvements include the following projects: Courthouse Renovation, Tavares Tax Collector Office, and two Fire Stations (FS 90-104 (Clermont) and FS 14 (Altoona)). The Courthouse Expansion project was completed and finalized. The Courthouse Renovation Project has been started and this work will continue through FY 2016 and into FY 2017. The Tavares Tax Collector Office property has been purchased. Fire Station 90/104 construction is moving forward and the Fire Station 14 Construction Manager is currently bidding that project.

Fiscal and Administrative Services				
Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 1,286,274	\$ 711,952	\$ 574,322	55.3%
Capital Outlay	-	-	-	0.0%

Personal Services represents 76.7% of the total expenses for the year with Operating Costs representing 23.3%. The **Budget Office** reflects 47.0%, **Assessment Services** at 46.6%, **Procurement Services** at 48.1% and **Document Services** at 78.8% of the total budget. Without the encumbrances in Document Services relating to contracts with Xerox and Ricoh, the budget spent figure is 47.2%.

# OPERATING AND CAPITAL OUTLAY SUMMARY

## FY 2016 - 2ND 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 & Casualty	\$ 3,425,577	\$ 2,001,773	\$ 1,423,804	58.4%
Employee Group Benefits	\$ 14,366,836	\$ 4,890,322	\$ 9,476,514	34.0%
Human Resources	\$ 776,476	\$ 331,575	\$ 444,901	42.7%
Capital Outlay	\$ -	\$ -	\$ -	0.0%

Property and Casualty expenditures are at 58.4% of the annual budget. There have been three (3) large Second Quarter Workers' Compensation Claims and one large Second Quarter Property and Liability Claim (*large is defined as expected to be at or near \$100K*). Two long-standing cases were closed (one a workers' compensation case and the other a casualty case). Budgeted annual insurance premiums have already been paid for the full year.

The Employee Group Benefits fund includes Second Quarter medical claims to date totaling \$2,463,072. This reflects payment for claims billed in the months of January through March. There is a 45-60 day lag time for Medical Claims invoicing, therefore the total contained in this report does not include all claims for the Second Quarter activity.

Human Resources expenditures are comprised primarily of salary and benefits for the Human Resources Department.

EMPLOYMENT STATISTICS	BENEFITS/CLAIMS/LIABILITIES
New Hires: 57	Unemployment Hearings Attended: 0
Promotions: 10	Internal Complaints/Investigations: 0
Applications Processed: 1,591	Leave of Absence (FMLA & Non-FMLA): 19 FMLA/2 LOA
Avg Time to Fill: 71 days	Workers' Compensation Filings: 26
Turnover rate: 3.7%	Corrective Action (written & above): 6
	Property & Liability Filings: 29
	Employee Benefits Processed (includes open enrollment): 338
TRAINING	VOLUNTEER ACTIVITY
New Employee Orientation: <b>40</b> employees	Volunteers donated 3,753 hours.
Supervisory Training: <b>0</b> employees	VETERAN HIRING INITIATIVE
Employee Training: <b>50</b> employees	9 of the 57 new hires were veterans: 15.8%

# OPERATING AND CAPITAL OUTLAY SUMMARY

## FY 2016 - 2ND 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	\$ 2,446,212	\$ 1,353,881	\$ 1,092,331	55.3%
Capital Outlay	\$ 137,968	\$ 85,325	\$ 52,643	61.8%

Operating expenses for the Department through the end of the quarter were 55.3% of budget, which is above the target for the quarter. Once adjusted for purchase orders that impact the entire year, the rate is 47%, which is below target for the quarter.

Capital expenses through the end of the quarter were 61.8% of budget, representing equipment that is ordered as early in the year as possible to allow for delivery and installation. When the remaining encumbrances are removed, the expenditures are 49.4%, which is below the target for this quarter.

Legislative				
Expenditure Category	Current Budget	YTD Actual Expense	Remaining Budget	% of Budget Spent
Operating	\$ 851,233	\$ 408,145	\$ 443,088	47.9%
Capital Outlay	\$ -	\$ -	\$ -	0.0%

Operating expenses through the end of the quarter were 47.9% of budget. This is below the target for the quarter, and includes annual payments for Property and Liability Insurance that are made in October. 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 2016 - 2ND 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	\$ 12,221,139	\$ 7,577,924	\$ 4,643,215	62.0%
Capital Outlay	\$ 3,707,287	\$ 1,507,832	\$ 2,199,455	40.7%

Public Resources **Administration**, which includes the operation of the Fairgrounds, is on target in Personal Services (51.4%). Operating expenditures for Administration are encumbered at 77%, but expended at 44%. Operating expenditures include the annual insurance amount paid during the first quarter and the encumbrances of utilities at 100%. Revenues for the Fairgrounds reflect an increase of over \$4,700, or 4%, as compared to the second quarter of Fiscal Year 2015.

Personal Services for the **Agricultural Education Services Division** are at 46.4% for the second quarter. Operating costs are at 54% which includes the utilities being encumbered at 100%. The Mobile Irrigation Lab continues to be fully grant funded.

At 53%, 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 (58.3%), and Library Impact Fee awards totaling \$1,128,690, or 84.5%. Impact fee awards are paid to Lake County municipalities on a reimbursement basis. Additionally, operating expenses during the second quarter included the automation system maintenance contract, which is paid annually. 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 \$348,278. State Aid Grant funds are used for system-wide technology costs, programming expenses and online patron databases. Capital Outlay includes: a vehicle for Administration (\$20,000); land purchase for future expansion at the Marion Baysinger Library (\$245,995 - Impact Fees); second floor build-out at the Cagan Crossings Library (\$200,000 - Impact Fees); and library materials (inventoried \$139,851, non-inventoried \$136,978). Capital expenditures to date are at 35.3% of the annual budget.

# OPERATING AND CAPITAL OUTLAY SUMMARY

## FY 2016 - 2ND 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	\$ 12,221,139	\$ 7,577,924	\$ 4,643,215	62.0%
Capital Outlay	\$ 3,707,287	\$ 1,507,832	\$ 2,199,455	40.7%

Personal Services for the **Parks and Trails Division** is at 45.7% for the year. Operating expenditures have been disbursed at 38% to date, and an additional 42% 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 \$2,964,463 for improvements at parks and public lands properties. Of the \$2,964,463 for improvements there is \$182,201 in the Fish Conservation Fund, \$846,597 in the Parks Capital Projects Fund, \$42,600 in the Parks MSTU-Parks Fund for new mowers and a replacement vehicle, \$439,142 in the Park Impact Fee Funds (all districts), \$173,300 in Boating Improvements (Restricted Local Programs Fund), \$80,623 in the MSTU-Public Lands Fund and \$1,200,000 in the Renewal Sales Tax Fund. Capital expenditures to date are at 38% of the annual budget. Some of the budgeted capital projects will be multi-year projects based on the scope of work to be completed. Community Centers are included in the Parks and Trails Division, and 100% of the expenditures during the first and second quarters are for utilities and insurance.

# OPERATING AND CAPITAL OUTLAY SUMMARY

## FY 2016 - 2ND 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	\$ 25,982,353	\$ 14,486,130	\$ 11,496,223	55.8%
Capital Outlay	\$ 2,661,835	\$ 1,226,684	\$ 1,435,151	46.1%

Public Safety expended 55.8% of its operating budget through the end of the quarter, which is above the target for this quarter. When the impact of annualized purchase orders is adjusted, the expenditure rate is 46.8%.

Public Safety **Administration** has expended 34.8% of its operating budget, which is below the target for this quarter.

The **Communications Technologies Division** includes E911 and Countywide Radio. The combined operating expenditures for both E911 and Countywide Radio totaled 82.6% of budget, which includes payment of the BCC approved annual maintenance agreements for the Countywide Radio and NG 911 systems. When that expense is allocated to the period of this report, the expenditure rate is 45%.

The **Emergency Management Division's** operating budget is a compilation of General Fund and grants. The Division has expended 39% of budget, which is below the target for this quarter.

The **Fire Rescue Division** expended 52% of its operating budget for the year, which is above the target for this quarter. When the impact of annualized purchase orders is adjusted, the expenditure rate is 47.4%, which is below the target for the quarter.

# OPERATING AND CAPITAL OUTLAY SUMMARY

## FY 2016 - 2ND 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	\$ 33,764,629	\$ 23,246,129	\$ 10,518,500	68.8%
Capital Outlay	\$ 27,988,924	\$ 10,843,530	\$ 17,145,394	38.7%

Personal Services and Operating:

Public Works operating expenditures were 50.4% expensed or encumbered at the end of the second quarter of Fiscal Year 2016. Personal Services were 47% expensed and the overtime budgets were 33% expensed on average.

During this quarter, the phase 2 construction of the remediation system for the Astatula fuel site was underway using a \$500K FDEP grant. By the end of the second quarter \$87,397 had been spent on drainage and culvert repair and \$96,045 for swale and ditch restoration and cleaning in the Road Operations program.

The **Solid Waste Division's** overall operating expenditures for the second quarter are within the budgetary parameters. The personal services budget is on target, however the overtime budget is slightly over budget due to unanticipated absences of several staff members. Because of these absences the contractual services budget is being adjusted to accommodate an increase in temp labor.

A review of the new Waste Disposal program, instituted October 2014, continues to show an increase of tonnage delivered to Heart of Florida. Additionally, the Solid Waste Division continues to have an increase in phone calls pertaining to curbside bulk pick-ups.

# OPERATING AND CAPITAL OUTLAY SUMMARY

## FY 2016 - 2ND 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	\$ 33,764,629	\$ 23,246,129	\$ 10,518,500	68.8%
Capital Outlay	\$ 27,988,924	\$ 10,843,530	\$ 17,145,394	38.7%

**Capital Outlay:**

During this quarter several capital construction projects were awarded. This included the construction inspection for the CR466A phase 1 construction project funded with impact fees and the Wolf Branch Road stormwater project for \$1.542 M funded with MSTU funding and a \$200K FDEP grant. In February, the first of three annual payments of \$233K were made to BESH for the purchase of the two Sinclair Avenue buildings.

At the end of this quarter, the capital expenditures for Public Works were 39% encumbered or expensed. This was predominantly for on-going progress on the Hartle Road Connection to the fire station project, the Hancock Road Extension project, and the continuing acquisition of right-of-way for CR466A. At the end of this quarter \$320K had been spent on several sidewalk improvement projects and \$1.950M for road resurfacing, both funded from the roads portion of sales tax. The BCC gave approval to use this same funding source to purchase three flex wing mowers and two asphalt patch trucks for \$386K. The CR565 (Villa City Road) project was completed using transportation impact fees.

The **Solid Waste Division** has completed the planning and preparation stages for the leachate system tanks to have electrical repairs completed, piping installed and inspected in the third quarter of FY 2016.

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

**COUNTYWIDE OPERATING EXPENDITURES**  
**Through Quarter Ending**  
**March 31, 2016**

DEPARTMENT/DIVISION	Current Budget as of 3/31/16 <sup>(1)</sup>	Actual Expense Second Quarter	YTD Expense as of 3/31/16	Encumbrances as of 3/31/16	YTD Actuals <sup>(2)</sup>	Un-obligated <sup>(3)</sup>	% of Budget Spent <sup>(4)</sup>
<b>Communications</b>							
Communications	\$406,087	\$84,936	\$165,793	\$0	\$165,793	\$240,294	40.8%
Subtotal	406,087	84,936	165,793	0	165,793	240,294	40.8%
Capital Outlay	3,678	0	3,488	0	3,488	190	94.8%
<b>Community Safety and Compliance</b>							
Administration	\$539,521	\$32,051	\$162,262	\$0	\$162,262	\$377,259	30.1%
Code Enforcement Services	802,008	157,046	325,313	0	325,313	476,695	40.6%
Probation Services	1,765,119	292,190	501,749	340,710	842,459	922,660	47.7%
Subtotal	3,106,648	481,287	989,324	340,710	1,330,034	1,776,614	42.8%
Capital Outlay	0	0	0	0	0	0	0.0%
<b>Community Services</b>							
Administration	\$325,929	\$65,257	\$143,010	\$0	\$143,010	\$182,919	43.9%
Health and Human Services	8,132,403	1,067,426	4,219,971	2,353,051	6,573,022	1,559,381	80.8%
Housing & Comm Dev	8,661,353	1,069,927	2,079,922	172,494	2,252,416	6,408,937	26.0%
Transit	6,909,948	1,210,987	2,371,373	2,853,607	5,224,980	1,684,968	75.6%
Subtotal	24,029,633	3,413,597	8,814,276	5,379,152	14,193,428	9,836,205	59.1%
Capital Outlay	2,185,381	190,726	190,726	72,826	263,552	1,921,829	12.1%
<b>County Attorney</b>							
County Attorney	\$755,079	\$149,764	\$366,286	\$4,068	\$370,354	\$384,725	49.0%
Subtotal	755,079	149,764	366,286	4,068	370,354	384,725	49.0%
Capital Outlay	0	0	0	0	0	0	0.0%
<b>County Manager</b>							
County Manager	\$525,888	\$122,128	\$246,870	\$0	\$246,870	\$279,018	46.9%
Subtotal	525,888	122,128	246,870	0	246,870	279,018	46.9%
Capital Outlay	0	0	0	0	0	0	0.0%
<b>Economic Growth</b>							
Administration	\$222,119	\$25,998	\$103,200	\$0	\$103,200	\$118,919	46.5%
Building Services	2,375,562	446,840	1,000,158	12,364	1,012,522	1,363,040	42.6%
Business Opportunity Center	305,820	105,752	110,179	154,049	264,228	41,592	86.4%
Economic Development	905,345	130,727	344,341	149,538	493,879	411,466	54.6%
Tourism	2,651,363	414,191	822,497	349,576	1,172,073	1,479,290	44.2%
Planning and Zoning	1,108,428	249,702	495,908	3,795	499,703	608,725	45.1%
Subtotal	7,568,637	1,373,210	2,876,283	669,322	3,545,605	4,023,032	46.8%
Capital Outlay	133,501	63,294	69,122	0	69,122	64,379	51.8%

**COUNTYWIDE OPERATING EXPENDITURES**  
**Through Quarter Ending**  
**March 31, 2016**

DEPARTMENT/DIVISION	Current Budget as of 3/31/16 <sup>(1)</sup>	Actual Expense Second Quarter	YTD Expense as of 3/31/16	Encumbrances as of 3/31/16	YTD Actuals <sup>(2)</sup>	Un-obligated <sup>(3)</sup>	% of Budget Spent <sup>(4)</sup>
<b>Facilities and Fleet Management</b>							
Administration	\$713,726	\$148,863	\$286,797	\$36,839	\$323,636	\$390,090	45.3%
Fleet Management	4,201,777	842,823	1,469,452	1,640,190	3,109,642	1,092,135	74.0%
Maintenance	4,990,553	1,563,054	2,591,921	2,411,513	5,003,434	-12,881	100.3%
Subtotal	9,906,056	2,554,740	4,348,170	4,088,542	8,436,712	1,469,344	85.2%
Capital Outlay	4,832,154	796,507	639,705	1,169,257	1,808,962	3,023,192	37.4%
<b>Fiscal and Administrative Services</b>							
Budget	\$455,588	\$104,683	\$214,292	\$0	\$214,292	\$241,296	47.0%
Assessment Services	63,456	14,248	29,552	0	29,552	33,904	46.6%
Document Services	322,487	75,951	151,999	102,084	254,083	68,404	78.8%
Procurement Services	444,743	107,699	214,024	0	214,024	230,719	48.1%
Subtotal	1,286,274	302,581	609,867	102,084	711,951	574,323	55.3%
Capital Outlay	0	0	0	0	0	0	0.0%
<b>Human Resources</b>							
Property and Casualty	\$3,425,577	\$202,463	\$1,907,556	\$94,217	\$2,001,773	\$1,423,804	58.4%
Employee Group Benefits	14,366,836	2,725,230	4,846,932	43,390	4,890,322	9,476,514	34.0%
Human Resources	776,476	149,835	303,575	28,000	331,575	444,901	42.7%
Subtotal	18,568,889	3,077,528	7,058,063	165,607	7,223,670	11,345,219	38.9%
Capital Outlay	0	0	0	0	0	0	0.0%
<b>Information Technology</b>							
Administration	\$897,179	\$209,229	\$434,317	\$204,229	\$638,546	\$258,633	71.2%
Geographic Information Svcs	299,213	62,916	124,585	0	124,585	174,628	41.6%
Information Systems	659,508	156,353	313,488	0	313,488	346,020	47.5%
Programming Application Support Services	351,125	78,441	162,182	0	162,182	188,943	46.2%
Telecommunications	239,187	54,693	115,080	0	115,080	124,107	48.1%
Subtotal	2,446,212	561,632	1,149,652	204,229	1,353,881	1,092,331	55.3%
Capital Outlay	137,968	15,038	68,158	17,167	85,325	52,643	61.8%
<b>Legislative</b>							
Board of County Commissioners	\$851,233	\$193,280	\$408,145	\$0	\$408,145	\$443,088	47.9%
Subtotal	851,233	193,280	408,145	0	408,145	443,088	47.9%
Capital Outlay	0	0	0	0	0	0	0.0%

**COUNTYWIDE OPERATING EXPENDITURES**  
**Through Quarter Ending**  
**March 31, 2016**

DEPARTMENT/DIVISION	Current Budget as of 3/31/16 <sup>(1)</sup>	Actual Expense Second Quarter	YTD Expense as of 3/31/16	Encumbrances as of 3/31/16	YTD Actuals <sup>(2)</sup>	Un-obligated <sup>(3)</sup>	% of Budget Spent <sup>(4)</sup>
<b>Public Resources</b>							
Administration	\$473,152	\$128,297	\$238,066	\$23,711	\$261,777	\$211,375	55.3%
Agricultural Education Services	710,741	154,566	328,901	10,197	339,098	371,643	47.7%
Library Services	5,642,391	982,103	2,109,857	1,264,261	3,374,118	2,268,273	59.8%
Parks and Trails	5,394,855	1,168,191	2,103,767	1,499,164	3,602,931	1,791,924	66.8%
Subtotal	12,221,139	2,433,157	4,780,591	2,797,333	7,577,924	4,643,215	62.0%
Capital Outlay	3,707,287	556,437	1,327,667	180,165	1,507,832	2,199,455	40.7%
<b>Public Safety</b>							
Administration	\$98,822	\$17,919	\$34,382	\$0	\$34,382	\$64,440	34.8%
Communications Technologies	3,501,449	2,022,876	2,458,685	434,812	2,893,497	607,952	82.6%
Emergency Management	545,161	97,253	187,434	25,065	212,499	332,662	39.0%
Fire Rescue	21,836,921	5,467,700	10,347,736	998,016	11,345,752	10,491,169	52.0%
Subtotal	25,982,353	7,605,748	13,028,237	1,457,893	14,486,130	11,496,223	55.8%
Capital Outlay	2,661,835	101,671	679,667	547,017	1,226,684	1,435,151	46.1%
<b>Public Works</b>							
Engineering	\$5,667,086	\$833,014	\$1,865,179	\$835,989	\$2,701,168	\$2,965,918	47.7%
Environmental Services	3,862,795	636,135	1,249,634	548,275	1,797,909	2,064,886	46.5%
Road Operations	8,565,304	1,587,659	3,392,325	1,234,415	4,626,740	3,938,564	54.0%
Solid Waste	15,669,444	3,777,277	6,512,323	7,607,989	14,120,312	1,549,132	90.1%
Subtotal	33,764,629	6,834,085	13,019,461	10,226,668	23,246,129	10,518,500	68.8%
Capital Outlay	27,988,924	3,821,251	6,456,028	4,387,502	10,843,530	17,145,394	38.7%

<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  
Second Quarter FY 2016  
(Includes CIP)

Department	Expenditures as of 03/31/2015	Budget as of 03/31/2016	Expenditures as of 03/31/2016	% of Budget Spent
Communications	\$137,437	\$409,765	\$169,368	41.33%
Community Safety and Compliance	889,425	3,106,648	994,060	32.00%
Community Services	9,753,959	27,710,298	9,118,283	32.91%
County Attorney	303,810	755,079	366,640	48.56%
County Manager	234,807	525,888	246,988	46.97%
Economic Growth	3,103,741	12,512,826	3,072,299	24.55%
Facilities and Fleet Management	3,863,108	21,154,159	6,393,076	30.22%
Fiscal and Administrative Services	567,748	1,286,274	609,868	47.41%
Human Resources	7,708,960	23,288,323	7,223,627	31.02%
Information Technology	1,110,909	2,584,180	1,218,266	47.14%
Legislative	409,464	851,233	408,235	47.96%
Public Resources	5,777,200	14,988,310	5,885,956	39.27%
Public Safety	13,071,665	31,552,482	14,570,194	46.18%
Public Works	20,283,160	67,221,423	20,346,509	30.27%
Constitutional Offices	44,807,655	79,713,568	46,360,957	58.16%
Judicial Support	1,432,385	3,519,077	1,502,302	42.69%
Debt Service	3,124,164	9,441,507	1,903,040	20.16%
Non-Departmental	18,285,964	47,373,383	19,490,643	41.14%

**EXPENDITURES BY FUND**  
**Second Quarter Ended March 31, 2016**

Fund No.	Fund Name	Adopted FY 2016	Revised FY 2016	YTD Exp FY 2016	Balance FY 2016
<b>Countywide Funds</b>					
0010	General	\$139,060,724	\$140,009,710	\$82,276,784	\$57,732,926
1120	County Transportation	17,014,233	17,014,233	7,738,115	9,276,118
1220	Lake County Ambulance	7,664,465	7,664,465	3,860,736	3,803,729
1900	County Library System	4,517,590	4,672,067	2,345,186	2,326,881
<b>Total Countywide Funds</b>		<b>\$168,257,012</b>	<b>\$169,360,475</b>	<b>\$96,220,821</b>	<b>\$73,139,654</b>
<b>Special Revenue Funds</b>					
1070	Library Impact Fee Trust	\$1,783,813	\$1,783,813	\$1,247,996	\$535,817
1081	Parks Impact Fee Trust - Central District	17,689	17,689	8,420	9,269
1082	Parks Impact Fee Trust - North District	110,793	110,793	70,753	40,040
1083	Parks Impact Fee Trust - South District	310,660	310,660	29,663	280,997
1152	Road Impact Fees - District 2	325,736	325,736	190,384	135,352
1153	Road Impact Fees - District 3	2,538,143	2,538,143	52,297	2,485,846
1155	Road Impact Fees - District 5	430,498	430,498	371,456	59,042
1156	Road Impact Fees - District 6	1,381,812	1,381,812	1,013,655	368,157
1157	South Transportation Benefit District	3,093,453	3,093,453	568,536	2,524,917
1158	Central Transportation Benefit District	155,987	155,987	0	155,987
1159	North Transportation Benefit District	474,510	474,510	0	474,510
1190	Fish Conservation	182,826	182,826	312	182,514
1230	MSTU - Stormwater Management	3,132,009	3,332,009	1,976,809	1,355,200
1231	MSTU - Parks Services	5,686,414	5,687,914	3,790,021	1,897,893
1240	Emergency 911	1,858,819	1,858,819	987,942	870,877
1250	Resort/Development Tax	6,285,874	6,285,874	1,231,575	5,054,299
1290	Greater Hills MSBU	297,274	297,274	224,859	72,415
1330	Law Enforcement Trust	273,626	273,626	0	273,626
1340	Mt Plymouth/Sorrento CRA Trust	19,609	19,609	175	19,434
1370	Greater Groves MSBU	309,183	309,183	233,084	76,099
1410	Infrastructure Sales Tax Revenue	13,852,760	13,852,760	6,445,994	7,406,766
1430	Village Green Street Lighting	25,970	25,970	9,992	15,978
1450	Greater Pines Municipal Services	325,325	325,325	247,065	78,260
1460	Picciola Island Street Lighting	7,076	7,076	2,113	4,963
1470	Valencia Terrace Street Lighting	11,898	11,898	4,411	7,487
1520	Building Services	3,685,240	3,685,240	1,140,012	2,545,228
1680	County Fire Rescue	23,852,421	23,852,421	12,279,183	11,573,238
1690	Fire Services Impact Fee Trust	2,677,169	2,677,169	818,040	1,859,129
<b>Total Special Revenue Funds</b>		<b>\$73,106,587</b>	<b>\$73,308,087</b>	<b>\$32,944,747</b>	<b>\$40,363,340</b>

**EXPENDITURES BY FUND**  
**Second Quarter Ended March 31, 2016**

Fund No.	Fund Name	Adopted FY 2016	Revised FY 2016	YTD Exp FY 2016	Balance FY 2016
<b>Grant Funds</b>					
1200	Community Development Block Grant	\$2,355,944	\$2,380,179	\$183,886	\$2,196,293
1210	Transit	11,342,990	9,095,329	5,488,534	3,606,795
1260	Affordable Housing Assistance Trust	960,284	2,499,900	274,730	2,225,170
1270	Section 8	4,254,492	4,241,558	1,795,001	2,446,557
1300	Federal/State Grants	7,949,517	5,794,984	989,728	4,805,256
1310	Restricted Local Programs	1,143,712	1,143,712	326,759	816,953
<b>Total Grant Funds</b>		<b>\$28,006,939</b>	<b>\$25,155,662</b>	<b>\$9,058,638</b>	<b>\$16,097,024</b>
<b>Debt Service Funds</b>					
2510	Pari-Mutuel Revenue Replacement Bonds	\$350,604	\$350,604	\$0	\$350,604
2610	Renewal Sales Tax Debt Service	1,261,034	1,261,034	587,325	673,709
2710	Public Lands Program	3,043,502	3,043,502	339,332	2,704,170
2810	Expansion Projects Debt Service	4,786,367	4,786,367	976,383	3,809,984
<b>Total Debt Service Funds</b>		<b>\$9,441,507</b>	<b>\$9,441,507</b>	<b>\$1,903,040</b>	<b>\$7,538,467</b>
<b>Enterprise Funds</b>					
4200	Landfill Enterprise	\$16,469,986	\$16,484,077	\$14,526,878	\$1,957,199
4220	Solid Waste Closures and Long-Term Care	636,363	636,363	106,270	530,093
<b>Total Enterprise Funds</b>		<b>\$17,106,349</b>	<b>\$17,120,440</b>	<b>\$14,633,148</b>	<b>\$2,487,292</b>
<b>Total Operating Budget</b>		<b>\$295,918,394</b>	<b>\$294,386,171</b>	<b>\$154,760,394</b>	<b>\$139,625,777</b>
<b>Capital Projects Funds</b>					
3020	Parks Capital Projects	\$846,597	\$846,597	\$642,224	\$204,373
3030	Renewal Sales Tax Capital Projects	10,194,986	10,194,986	4,700,830	5,494,156
3040	Renewal Sales Tax Capital Projects - PW	14,917,726	14,917,726	6,418,478	8,499,248
3810	Facilities Expansion Capital	895,393	895,393	221,666	673,727
<b>Total Capital Projects Funds</b>		<b>\$26,854,702</b>	<b>\$26,854,702</b>	<b>\$11,983,198</b>	<b>\$14,871,504</b>
<b>Internal Service Funds</b>					
5200	Property and Casualty	\$4,931,347	\$4,931,347	\$2,079,269	\$2,852,078
5300	Employee Group Benefits	17,580,500	17,580,500	4,978,390	12,602,110
5400	Fleet Management	4,241,703	4,241,703	3,107,607	1,134,096
<b>Total Internal Service Funds</b>		<b>\$26,753,550</b>	<b>\$26,753,550</b>	<b>\$10,165,266</b>	<b>\$16,588,284</b>

Reserve Recap  
and  
Personnel Summary



**RESERVE RECAP REPORT**  
**Second Quarter Ended March 31, 2016**

Fund	Fund Name	FY 2016 Adopted Budget	FY 2016 Adopted Reserves	% of Bud.	FY 2016 Revised Budget	FY 2016 Revised Reserves	% of Bud.	Change in Reserves
0010	General Fund	\$139,060,724	\$10,800,649	7.8%	\$140,009,710	\$9,734,159	7.0%	-\$1,066,490
1070	Library Impact Fee Trust	1,783,813	702,750	39.4%	1,783,813	1,605	0.1%	-701,145
1081	Parks Impact Fee Central Dist	17,689	0	-	17,689	0	-	0
1082	Parks Impact Fee North Dist	110,793	0	-	110,793	0	-	0
1083	Parks Impact Fee South Dist	310,660	4,663	1.5%	310,660	0	-	-4,663
1120	County Transportation Trust	17,014,233	1,151,413	6.8%	17,014,233	794,320	4.7%	-357,093
1152	Road Impact Fees District 2	325,736	4,130	1.3%	325,736	4,130	1.3%	0
1153	Road Impact Fees District 3	2,538,143	211,206	8.3%	2,538,143	4,202	0.2%	-207,004
1155	Road Impact Fees District 5	430,498	428,605	99.6%	430,498	59,042	13.7%	-369,563
1156	Road Impact Fees District 6	1,381,812	1,381,812	100.0%	1,381,812	316,222	22.9%	-1,065,590
1157	South Transportation Benefit District	3,093,453	637,459	20.6%	3,093,453	197,760	6.4%	-439,699
1158	Central Transportation Benefit District	155,987	0	-	155,987	0	-	0
1159	North Transportation Benefit District	474,510	0	-	474,510	0	-	0
1190	Fish Conservation	182,826	0	-	182,826	0	-	0
1200	Community Dev Block Grant	2,355,944	111,259	4.7%	2,380,179	0	-	-111,259
1210	Transit	11,342,990	647,958	5.7%	9,095,329	216,875	2.4%	-431,083
1220	Lake County Ambulance	7,664,465	339,496	4.4%	7,664,465	339,496	4.4%	0
1230	MSTU Stormwater Section	3,132,009	198,672	6.3%	3,332,009	12,291	0.4%	-186,381
1231	MSTU Parks Section	5,686,414	214,702	3.8%	5,687,914	102,541	1.8%	-112,161
1240	Emergency 911	1,858,819	195,237	10.5%	1,858,819	195,237	10.5%	0
1250	Resort/Development Tax	6,285,874	3,794,219	60.4%	6,285,874	3,515,511	55.9%	-278,708
1260	Affordable Housing Assist Trust	960,284	130,800	13.6%	2,499,900	0	-	-130,800
1270	Section 8	4,254,492	397,442	9.3%	4,241,558	391,472	9.2%	-5,970
1290	Greater Hills MSBU	297,274	59,112	19.9%	297,274	59,112	19.9%	0
1300	Federal/State Grants	7,949,517	196,992	2.5%	5,794,984	0	-	-196,992
1310	Restricted Local Programs	1,143,712	0	-	1,143,712	0	-	0
1330	Law Enforcement Trust	273,626	0	-	273,626	0	-	0
1340	Mt Plymouth/Sorrento CRA Trust	19,609	0	-	19,609	0	-	0
1370	Greater Groves MSBU	309,183	62,053	20.1%	309,183	62,053	20.1%	0
1410	Infrastructure Sales Tax Revenue	13,852,760	0	-	13,852,760	0	-	0
1430	Village Green Street Lighting	25,970	15,215	58.6%	25,970	15,215	58.6%	0
1450	Greater Pines Municipal Svcs	325,325	63,668	19.6%	325,325	63,668	19.6%	0
1460	Picciola Street Lighting	7,076	4,670	66.0%	7,076	4,670	66.0%	0
1470	Valencia Terr Street Lighting	11,898	7,051	59.3%	11,898	7,051	59.3%	0
1520	Building Services	3,685,240	1,060,671	28.8%	3,685,240	1,059,446	28.7%	-1,225
1680	County Fire Rescue	23,852,421	875,553	3.7%	23,852,421	467,065	2.0%	-408,488
1690	Fire Services Impact Fee Trust	2,677,169	1,644,337	61.4%	2,677,169	673,719	25.2%	-970,618
1900	County Library System	4,517,590	69,060	1.5%	4,672,067	69,060	1.5%	0
2510	Pari-Mutuel Rev Repl Bonds	350,604	96,440	27.5%	350,604	96,440	27.5%	0
2610	Renewal Sales Tax LOC	1,261,034	93,519	7.4%	1,261,034	93,519	7.4%	0
2710	Public Lands Program	3,043,502	508,418	16.7%	3,043,502	508,418	16.7%	0
2810	Expansion Projects Debt Svc	4,786,367	46,580	1.0%	4,786,367	46,580	1.0%	0
3020	Parks Capital Projects	846,597	0	-	846,597	0	-	0
3030	Renewal Sales Tax Cap Proj	10,194,986	959,986	9.4%	10,194,986	241,334	2.4%	-718,652
3040	Renewal Sales Tax Cap Proj-PW	14,917,726	6,039,587	40.5%	14,917,726	1,979,254	13.3%	-4,060,333
3810	Facilities Expansion Capital	895,393	895,393	100.0%	895,393	0	-	-895,393

**RESERVE RECAP REPORT**  
**Second Quarter Ended March 31, 2016**

Fund	Fund Name	FY 2016 Adopted Budget	FY 2016 Adopted Reserves	% of Bud.	FY 2016 Revised Budget	FY 2016 Revised Reserves	% of Bud.	Change in Reserves
4200	Landfill Enterprise	\$16,469,986	\$56,984	0.3%	\$16,484,077	\$43,571	0.3%	-\$13,413
4220	S W Closures and LT Care	636,363	501,509	78.8%	636,363	489,171	76.9%	-12,338
5200	Property and Casualty	4,931,347	1,350,784	27.4%	4,931,347	1,350,784	27.4%	0
5300	Employee Group Benefits	17,580,500	3,037,528	17.3%	17,580,500	3,037,528	17.3%	0
5400	Fleet Management	4,241,703	39,926	0.9%	4,241,703	39,926	0.9%	0
<b>Totals - Funds with Reserves</b>		<b>\$349,526,646</b>	<b>\$39,037,508</b>	<b>11.2%</b>	<b>\$347,994,423</b>	<b>\$26,292,447</b>	<b>7.6%</b>	<b>-\$12,745,061</b>

**Lake County BCC  
Full Time Positions  
as of March 31, 2016**

	FY 2016	Filled as of 3/31/2016	Vacant as of 3/31/2016
<b>Summary by Department</b>			
Communications	8	7	1
Community Safety and Compliance	29	26	3
Community Services	25	21	4
County Attorney	7	6	1
County Manager	4	4	0
Economic Growth	52	51	1
Facilities and Fleet Management	45	44	1
Fiscal and Administrative Services	13	13	0
Human Resources	9	9	0
Information Technology	23	23	0
Judicial Support	11	10	1
Legislative	8	8	0
Public Resources	96	95	1
Public Safety	214	214	0
Public Works	* 176	166	10
<b>TOTAL - Board of County Commissioners:</b>	<b>720</b>	<b>697</b>	<b>23</b>

\* Board approved final budget on 9/29/2015 to delete 1 position @ Solid Waste effective 11/1/2015



## Quarterly Overtime Report by Department

Department	FY 2016 Budgeted Amount	Actual Amount Expended through 3/31/2016	Percent Used
Communications	\$ 300	\$ -	0%
Community Safety and Compliance	-	-	0%
Community Services			
Community Services	-	168	100%
Transportation Disadv. Admin	-	158	100%
County Attorney	-	-	0%
County Manager	-	-	0%
Facilities and Fleet Management			
Facilities	23,000	8,417	37%
Fleet Management	20,859	14,649	70%
Fiscal and Administrative Services	-	357	100%
Economic Growth			
Building Services	50,000	25,897	52%
Economic Development	-	-	0%
Resort/Development Tax	-	164	100%
Human Resources	-	-	0%
Information Technology	-	-	0%
Judicial Support	-	-	0%
Legislative	-	-	0%
Public Resources			
County Library System	-	819	100%
Extension Services	-	6	100%
Fairgrounds Operation	-	-	0%
MSTU Parks Section & Public Lands Program	75,300	37,530	50%
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	9,541	8,626	90%
Emergency Mgmt Trust Fund FY16/17	14,414	-	0%
County Fire Rescue	1,691,597	1,115,850	66%
Public Works			
County Transportation Trust	214,000	79,540	37%
Landfill Enterprise	26,000	38,007	146%
Mosquito and Aquatic Plant Mgmt	-	-	0%
MSTU Stormwater Section	1,000	-	0%
<b>TOTAL OVERTIME:</b>	<b>\$ 2,134,710</b>	<b>\$ 1,330,189</b>	<b>62%</b>



LAKE COUNTY  
FLORIDA