



Quarterly Financial Report

Fiscal Year 2018 First Quarter

Lake County
Board of County Commissioners

Office of Management and Budget





Lake County, Florida Board of County Commissioners

Quarterly Financial Report Fiscal Year 2018 First Quarter

Board of County Commissioners

District One – Timothy I. Sullivan, Chairman
District Two - Sean Parks
District Three – Wendy R. Breeden
District Four - Leslie Campione, Vice Chairman
District Five – Josh Blake

County Manager


Jeff Cole

County Attorney

Melanie Marsh

Office of Management and Budget

Jennifer Barker, Office of Management and Budget Director
Todd Thornton, Senior Financial Coordinator
Richard Varner, Financial Coordinator
Rene Bass, Financial Coordinator
Linda Lorentz, Office Associate V
Carol Boyle, Assessment Specialist






Lake County, Florida Board of County Commissioners

Quarterly Financial Report Fiscal Year 2018 First Quarter

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COUNTYWIDE BUDGET AND EXPENDITURES SUMMARY

Operating Expenditures by Department/Office First Quarter Ended December 30, 2017

<u>Department/Office</u>	<u>Expenditures</u> <u>12/31/16</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Revised</u> <u>12/31/17</u>	<u>Expenditures</u> <u>12/31/17</u>	<u>% of</u> <u>Revised</u>
County Manager	\$ 336,628	\$ 1,755,306	\$ 1,755,306	\$ 417,805	23.8%
County Attorney	159,472	734,772	734,772	164,834	22.4%
Office of Management and Budget	474,542	1,397,750	1,397,750	516,028	36.9%
AGENCY FOR ECONOMIC PROSPERITY					
Administration	77,905	8,278	8,278	594	7.2%
Office of Elevate Lake	136,697	1,172,737	1,172,737	184,293	15.7%
Office of Fairgrounds and Events Center	52,413	249,815	249,815	47,502	19.0%
Office of Visit Lake	343,046	2,542,312	3,283,955	344,322	10.5%
COMMUNITY AND TECHNICAL SUPPORT SERVICES					
Community Services Department	5,234,871	27,471,838	27,821,006	3,597,037	12.9%
Information Technology Department	627,962	2,942,126	2,942,126	375,966	12.8%
Office of Communications	109,121	557,979	557,979	142,743	25.6%
Office of Extension Services	157,899	830,689	830,689	159,068	19.1%
Office of Library Services	1,123,857	5,424,260	6,524,819	1,115,289	17.1%
Office of Parks and Trails	848,792	5,372,464	5,402,193	842,740	15.6%
INFRASTRUCTURE AND INTERNAL SUPPORT SERVICES					
Office of Facilities Management	943,406	4,905,638	5,153,682	969,584	18.8%
Office of Fleet Management	433,073	3,584,636	3,584,636	678,572	18.9%
Office of Human Resources and Risk Management	4,101,373	21,267,979	21,289,228	4,781,536	22.5%
Office of Procurement Services	206,393	892,771	892,771	186,852	20.9%
Public Works Department	5,717,428	33,028,646	33,715,825	6,146,119	18.2%
PUBLIC SAFETY AND COMPLIANCE					
Administration	23,630	30,463	30,463	7,737	25.4%
Office of Animal Services	57,100	1,773,308	1,771,544	313,882	17.7%
Office of Building Services	656,859	3,208,539	3,219,104	683,298	21.2%
Office of Code Enforcement	157,113	785,105	786,869	174,848	22.2%
Office of Emergency Management	97,445	463,035	466,588	178,176	38.2%
Office of Fire Rescue	4,996,977	23,644,016	23,749,605	5,448,368	-
Office of Planning and Zoning	229,923	1,152,798	1,155,018	304,745	26.4%
Office of Public Safety Support	1,997,856	3,602,533	3,633,733	447,590	12.3%
CONSTITUTIONAL OFFICES AND JUDICIAL SUPPORT					
Constitutional Offices	2,227,883	7,784,401	7,784,401	1,699,453	21.8%
Judicial Support	845,848	3,711,738	3,714,472	794,065	21.4%
OTHER OPERATING BUDGETS					
Debt Service	-	-	-	-	0.0%
Non-Departmental	5,137,500	11,024,724	11,141,482	7,645,681	68.6%
Total Operating Budget	\$ 37,513,012	\$ 171,320,656	\$ 174,770,846	\$ 38,368,727	

Reflects Personal Services, Operating Expenditures and Grants & Aids. Encumbrances and Capital Outlay are not included.

TOTAL EXPENDITURES BY FUND

First Quarter Ended December 31, 2017

<u>Fund</u>		Adopted	Revised	YTD Exp	Balance
<u>No.</u>	<u>Fund Name</u>	<u>FY 2018</u>	<u>FY 2018</u>	<u>FY 2018</u>	<u>FY 2018</u>
<u>Countywide Funds</u>					
0010	General	\$ 148,648,217	\$ 149,178,217	\$ 46,077,400	\$ 103,100,817
1120	County Transportation	16,853,756	16,877,315	2,850,198	14,027,117
1220	Lake County Ambulance	8,926,969	8,926,969	2,256,924	6,670,045
1900	County Library System	4,555,713	4,555,713	1,126,262	3,429,451
Total Countywide Funds		\$ 178,984,655	\$ 179,538,214	\$ 52,310,783	\$ 127,227,431
<u>Special Revenue Funds</u>					
1070	Library Impact Fee Trust	\$ 3,704,696	\$ 3,704,696	\$ -	\$ 3,704,696
1081	Parks Impact Fee Trust - Central District	21,297	21,297	7,000	14,297
1082	Parks Impact Fee Trust - North District	55,789	55,789	-	55,789
1083	Parks Impact Fee Trust - South District	479,005	479,005	113,175	365,830
1152	Road Impact Fees - District 2	-	-	-	-
1153	Road Impact Fees - District 3	123,857	123,857	-	123,857
1157	South Transportation Benefit District	10,775,987	10,775,987	3,178	10,772,809
1158	Central Transportation Benefit District	951,742	951,742	22,658	929,084
1159	North Transportation Benefit District	1,494,534	1,494,534	-	1,494,534
1190	Fish Conservation	199,629	199,629	114	199,515
1230	MSTU - Stormwater Management	1,922,266	1,922,266	434,498	1,487,768
1231	MSTU - Parks Services	5,737,693	5,737,693	958,613	4,779,080
1240	Emergency 911	1,730,446	1,730,446	388,211	1,342,235
1250	Resort/Development Tax	9,177,657	9,177,657	415,449	8,762,208
1290	Greater Hills MSBU	339,131	339,131	132,513	206,618
1330	Law Enforcement Trust	243,820	243,820	-	243,820
1340	Mt Plymouth/Sorrento CRA Trust	54,290	54,290	-	54,290
1370	Greater Groves MSBU	337,538	337,538	130,168	207,370
1410	Infrastructure Sales Tax Revenue	16,681,878	16,681,878	1,307,970	15,373,908
1430	Village Green Street Lighting	24,918	24,918	2,814	22,104
1450	Greater Pines Municipal Services	357,156	357,156	138,531	218,625
1460	Picciola Island Street Lighting	6,064	6,064	859	5,205
1470	Valencia Terrace Street Lighting	11,097	11,097	1,534	9,563
1480	Sylvan Shores Street Lighting	18,276	18,276	620	17,656
1520	Building Services	5,559,105	5,559,105	717,483	4,841,622
1680	County Fire Rescue	25,784,377	25,784,377	6,023,970	19,760,407
1690	Fire Services Impact Fee Trust	2,119,578	2,119,578	217,281	1,902,297
Total Special Revenue Funds		\$ 87,911,826	\$ 87,911,826	\$ 11,016,638	\$ 76,895,188

TOTAL EXPENDITURES BY FUND

First Quarter Ended December 31, 2017

<u>Fund</u>		Adopted	Revised	YTD Exp	Balance
<u>No.</u>	<u>Fund Name</u>	<u>FY 2018</u>	<u>FY 2018</u>	<u>FY 2018</u>	<u>FY 2018</u>
<u>Grant Funds</u>					
1200	Community Development Block Grant	\$ 2,965,215	\$ 2,965,215	\$ 517,022	\$ 2,448,193
1210	Transit	12,301,445	12,301,445	611,171	11,690,274
1260	Affordable Housing Assistance Trust	4,718,433	4,718,433	100,917	4,617,516
1270	Section 8	4,103,789	4,103,789	935,948	3,167,841
1300	Federal/State Grants	14,177,031	14,177,031	1,182,067	12,994,964
1310	Restricted Local Programs	899,753	899,753	80,908	818,845
Total Grant Funds		\$ 39,165,666	\$ 39,165,666	\$ 3,428,033	\$ 35,737,633
<u>Debt Service Funds</u>					
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 445,870	\$ 445,870	\$ -	\$ 445,870
2610	Renewal Sales Tax Debt Service	-	-	-	-
2710	Public Lands Program	3,422,492	3,422,492	276,742	3,145,750
2810	Expansion Projects Debt Service	5,434,079	5,434,079	1,342,421	4,091,658
Total Debt Service Funds		\$ 9,302,441	\$ 9,302,441	\$ 1,619,163	\$ 7,683,278
<u>Enterprise Funds</u>					
4200	Landfill Enterprise	\$ 16,697,943	\$ 16,697,943	\$ 3,172,676	\$ 13,525,267
4220	Solid Waste Closures and Long-Term Care	364,023	364,023	3,731	360,292
Total Enterprise Funds		\$ 17,061,966	\$ 17,061,966	\$ 3,176,407	\$ 13,885,559
Total Operating Budget		\$ 332,426,554	\$ 332,980,113	\$ 71,551,025	\$ 261,429,088
<u>Capital Projects Funds</u>					
3020	Parks Capital Projects	\$ 50,000	\$ 50,000	\$ 49,472	\$ 528
3030	Renewal Sales Tax Capital Projects	3,476,140	3,476,140	120,142	3,355,998
3040	Renewal Sales Tax Capital Projects - PW	6,774,505	6,774,505	933,167	5,841,338
3050	2nd Renewal Sales Tax Capital Projects	11,450,000	11,450,000	-	11,450,000
3710	Public Lands Capital Program	579	579	-	579
3810	Facilities Expansion Capital	121,147	121,147	-	121,147
Total Capital Projects Funds		\$ 21,872,371	\$ 21,872,371	\$ 1,102,781	\$ 20,769,590
<u>Internal Service Funds</u>					
5200	Property and Casualty	\$ 3,907,452	\$ 3,907,452	\$ 2,104,731	\$ 1,802,721
5300	Employee Group Benefits	19,691,885	19,691,885	2,606,382	17,085,503
5400	Fleet Management	3,735,242	3,735,242	678,572	3,056,670
Total Internal Service Funds		\$ 27,334,579	\$ 27,334,579	\$ 5,389,685	\$ 21,944,894

Encumbrances are not included.

COUNTYWIDE CAPITAL OUTLAY SUMMARY

Capital Outlay by Department/Office First Quarter Ended December 31, 2017

<u>Department/Office</u>	<u>Capital Outlay</u> <u>12/31/16</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Revised</u> <u>12/31/17</u>	<u>Capital Outlay</u> <u>12/31/17</u>	<u>% of</u> <u>Revised</u>
County Manager	\$ -	\$ -	\$ -	\$ -	0.0%
County Attorney	-	-	-	-	0.0%
Office of Management and Budget	-	2,050,000	2,050,000	-	0.0%
AGENCY FOR ECONOMIC PROSPERITY					
Administration	-	-	-	-	0.0%
Office of Elevate Lake	-	-	-	-	0.0%
Office of Fairgrounds and Events Center	-	-	-	-	0.0%
Office of Visit Lake	12,861	1,824,000	2,018,308	36,831	1.8%
COMMUNITY AND TECHNICAL SUPPORT SERVICES					
Community Services Department	-	3,990,190	5,313,024	236,813	4.5%
Information Technology Department	-	462,000	462,000	1,340	0.3%
Office of Communications	-	2,149	2,149	-	0.0%
Office of Extension Services	-	-	-	-	0.0%
Office of Library Services	42,140	538,347	538,347	10,973	2.0%
Office of Parks and Trails	87,602	4,071,600	4,249,370	170,772	4.0%
INFRASTRUCTURE AND INTERNAL SUPPORT SERVICES					
Office of Facilities Management	(18,261)	3,529,031	4,284,820	74,968	1.7%
Office of Fleet Management	-	29,900	29,900	-	0.0%
Office of Human Resources and Risk Management	-	-	-	-	0.0%
Office of Procurement Services	-	-	-	-	0.0%
Public Works Department	1,809,075	31,882,653	35,687,627	2,227,556	6.2%
PUBLIC SAFETY AND COMPLIANCE					
Administration	-	-	-	-	0.0%
Office of Animal Services	-	7,500	7,500	-	0.0%
Office of Building Services	12,861	37,896	45,648	-	0.0%
Office of Code Enforcement	-	-	-	-	0.0%
Office of Emergency Management	-	-	-	-	0.0%
Office of Fire Rescue	73,401	3,136,644	3,334,156	217,281	6.5%
Office of Planning and Zoning	-	-	-	-	0.0%
Office of Public Safety Support	16,574	436,784	436,784	135,755	31.1%
CONSTITUTIONAL OFFICES AND JUDICIAL SUPPORT					
Constitutional Offices	277,516	567,660	588,071	465,884	79.2%
Judicial Support	10,251	82,350	82,350	8,493	10.3%
OTHER OPERATING BUDGETS					
Debt Service	-	-	-	-	0.0%
Non-Departmental	66,860	658,546	1,542,401	67,797	4.4%
Total Capital Outlay	\$ 2,378,018	\$ 53,307,250	\$ 60,672,455	\$ 3,654,463	

RESERVES REPORT

First Quarter Ended December 31, 2017

<u>Fund</u>	<u>Fund Name</u>	FY 2018 Adopted Budget	FY 2018 Adopted Reserves	% of Budget	FY 2018 Revised Budget	FY 2018 Revised Reserves	% of Budget	Change in Reserves
0010	General Fund	\$148,648,217	\$11,094,253	7.5%	\$149,178,217	\$10,539,467	7.1%	-\$554,786
1070	Library Impact Fee Trust	3,704,696	2,292,751	61.9%	3,704,696	1,192,192	32.2%	-1,100,559
1081	Parks Impact Fee Central Dist	21,297	7,000	32.9%	21,297	0	-	-7,000
1082	Parks Impact Fee North Dist	55,789	0	-	55,789	0	-	0
1083	Parks Impact Fee South Dist	479,005	113,010	23.6%	479,005	0	-	-113,010
1120	County Transportation Trust	16,853,756	990,500	5.9%	16,877,315	812,482	4.8%	-178,018
1152	Road Impact Fees District 2	0	0	-	0	0	-	0
1153	Road Impact Fees District 3	123,857	123,857	100.0%	123,857	21,835	17.6%	-102,022
1157	South Transportation Benefit District	10,775,987	656,043	6.1%	10,775,987	37,078	0.3%	-618,965
1158	Central Transportation Benefit District	951,742	24,659	2.6%	951,742	0	-	-24,659
1159	North Transportation Benefit District	1,494,534	25,382	1.7%	1,494,534	0	-	-25,382
1190	Fish Conservation	199,629	0	-	199,629	0	-	0
1200	Community Dev Block Grant	2,965,215	330,651	11.2%	2,965,215	17,964	0.6%	-312,687
1210	Transit	12,301,445	1,363,541	11.1%	12,301,445	33,289	0.3%	-1,330,252
1220	Lake County Ambulance	8,926,969	710,298	8.0%	8,926,969	710,298	8.0%	0
1230	MSTU Stormwater Section	1,922,266	495,909	25.8%	1,922,266	11,552	0.6%	-484,357
1231	MSTU Parks Section	5,737,693	42,651	0.7%	5,737,693	5,162	0.1%	-37,489
1240	Emergency 911	1,730,446	41,081	2.4%	1,730,446	9,881	0.6%	-31,200
1250	Resort/Development Tax	9,177,657	4,685,295	51.1%	9,177,657	3,749,344	40.9%	-935,951
1260	Affordable Housing Assist Trust	4,718,433	24,363	0.5%	4,718,433	2,800	0.1%	-21,563
1270	Section 8	4,103,789	235,881	5.7%	4,103,789	228,381	5.6%	-7,500
1290	Greater Hills MSBU	339,131	62,998	18.6%	339,131	62,998	18.6%	0
1300	Federal/State Grants	14,177,031	1,788,626	12.6%	14,177,031	640,659	4.5%	-1,147,967
1310	Restricted Local Programs	899,753	19,949	2.2%	899,753	0	-	-19,949
1330	Law Enforcement Trust	243,820	0	-	243,820	0	-	0
1340	Mt Plymouth/Sorrento CRA Trust	54,290	0	-	54,290	0	-	0
1370	Greater Groves MSBU	337,538	65,527	19.4%	337,538	65,527	19.4%	0
1410	Infrastructure Sales Tax Revenue	16,681,878	0	-	16,681,878	0	-	0
1430	Village Green Street Lighting	24,918	14,559	58.4%	24,918	14,559	58.4%	0
1450	Greater Pines Municipal Svcs	357,156	68,582	19.2%	357,156	68,582	19.2%	0
1460	Picciola Street Lighting	6,064	3,450	56.9%	6,064	3,450	56.9%	0
1470	Valencia Terr Street Lighting	11,097	6,007	54.1%	11,097	6,007	54.1%	0
1480	Sylvan Shores Street Lighting	18,276	0	-	18,276	0	-	0
1520	Building Services	5,559,105	2,184,209	39.3%	5,559,105	2,157,614	38.8%	-26,595
1680	County Fire Rescue	25,784,377	510,367	2.0%	25,784,377	404,778	1.6%	-105,589
1690	Fire Services Impact Fee Trust	2,119,578	535,934	25.3%	2,119,578	338,422	16.0%	-197,512
1900	County Library System	4,555,713	5,051	0.1%	4,555,713	5,051	0.1%	0
2510	Pari-Mutuel Rev Repl Bonds	445,870	191,690	43.0%	445,870	191,690	43.0%	0
2610	Renewal Sales Tax LOC	0	0	-	0	0	-	0
2710	Public Lands Program	3,422,492	805,913	23.5%	3,422,492	805,913	23.5%	0

RESERVES REPORT

First Quarter Ended December 31, 2017

Fund	Fund Name	FY 2018 Adopted Budget	FY 2018 Adopted Reserves	% of Budget	FY 2018 Revised Budget	FY 2018 Revised Reserves	% of Budget	Change in Reserves
2810	Expansion Projects Debt Svc	\$5,434,079	\$58,737	1.1%	\$5,434,079	\$58,737	1.1%	0
3020	Parks Capital Projects	50,000	50,000	100.0%	50,000	0	-	-50,000
3030	Renewal Sales Tax Cap Proj	3,476,140	2,086,800	60.0%	3,476,140	657,155	18.9%	-1,429,645
3040	Renewal Sales Tax Cap Proj-PW	6,774,505	2,458,378	36.3%	6,774,505	755,440	11.2%	-1,702,938
3050	2nd Renewal Sales Tax Cap Proj	11,450,000	0	-	11,450,000	0	-	0
3710	Public Lands Capital Program	579	0	-	579	0	-	0
3810	Facilities Expansion Capital	121,147	121,147	100.0%	121,147	0	-	-121,147
4200	Landfill Enterprise	16,697,943	143,217	0.9%	16,697,943	51,094	0.3%	-92,123
4220	S W Closures and LT Care	364,023	179,767	49.4%	364,023	179,767	49.4%	\$0
5200	Property and Casualty	3,907,452	140,964	3.6%	3,907,452	119,715	3.1%	-21,249
5300	Employee Group Benefits	19,691,885	2,641,703	13.4%	19,691,885	2,641,703	13.4%	0
5400	Fleet Management	3,735,242	120,706	3.2%	3,735,242	120,706	3.2%	0
Totals - Funds with Reserves		\$381,633,504	\$37,521,406	9.8%	\$382,187,063	\$26,721,292	7.0%	-\$10,800,114

QUARTERLY OVERTIME REPORT BY DEPARTMENT/OFFICE

First Quarter Ended December 31, 2017

<u>Department/Office</u>	FY 2018 Budgeted Amount	Actual Amount Expended Through 12/31/17	Percent Used
County Manager	\$ -	\$ -	0%
County Attorney	-	-	0%
Office of Management and Budget	-	1,231	100%
AGENCY FOR ECONOMIC PROSPERITY			
Administration			
Office of Elevate Lake	-	-	0%
Office of Fairgrounds and Events Center	-	-	0%
Office of Visit Lake	-	7	100%
COMMUNITY AND TECHNICAL SUPPORT SERVICES			
Community Services Department			
Affordable Housing Assistance Trust	-	70	100%
Community Development Block Grant	-	108	100%
Community Services Administration	-	338	100%
Health & Human Services	-	-	0%
Housing Services	-	1,243	100%
Transportation Disadvantaged Administration	-	-	0%
Information Technology Department	10,000	12	0%
Office of Communications	300	22	7%
Office of Extension Services	-	-	0%
Office of Library Services	-	191	100%
Office of Parks and Trails	78,000	27,353	35%
INFRASTRUCTURE AND INTERNAL SUPPORT SERVICES			
Office of Facilities Management	23,000	11,367	49%
Office of Fleet Management	20,859	5,800	28%
Office of Human Resources and Risk Management	-	-	0%
Office of Procurement Services	-	-	0%
Public Works Department			
County Transportation Trust	222,500	44,487	20%
Landfill Enterprise	40,497	10,791	27%
Mosquito and Aquatic Plant Management	2,500	1,369	55%
MSTU Stormwater Section	1,000	110	11%
PUBLIC SAFETY AND COMPLIANCE			
Administration			
Office of Animal Services	4,000	12,148	304%
Office of Building Services	125,000	12,020	10%
Office of Code Enforcement	-	231	100%
Office of Emergency Management			
Emergency Management Operations	6,000	578	10%
Emergency Management Trust Fund - 2133150	17,000	3,277	19%
Emergency Management Trust Fund - 2133155	-	-	0%
Office of Fire Rescue	2,028,001	583,558	29%
Office of Planning and Zoning	-	13	100%
Office of Public Safety Support			
Countywide Radio Program	2,059	-	0%
Emergency 911	2,277	-	0%
JUDICIAL SUPPORT			
Judicial Support	2,500	80	3%
Total Overtime	\$ 2,585,493	\$ 716,404	28%

FULL TIME POSITIONS

First Quarter Ended December 31, 2017

<u>Department/Office</u>	<u>FY 2018</u>	<u>Filled as of 12/31/17</u>	<u>Vacant as of 12/31/17</u>
Legislative	8	8	0
County Manager	6	6	0
County Attorney	7	7	0
Office of Management and Budget	7	7	0
AGENCY FOR ECONOMIC PROSPERITY			
Administration, Office of Elevate Lake, Office of Fairgrounds and Events Center, Office of Visit Lake	13	9	4
COMMUNITY AND TECHNICAL SUPPORT SERVICES			
Community Services Department	42	38	4
Information Technology Department	26	25	1
Office of Communications	9	9	0
Office of Extension Services	16	13	3
Office of Library Services	43	41	2
Office of Parks and Trails	32	30	2
INFRASTRUCTURE AND INTERNAL SUPPORT SERVICES			
Office of Facilities Management	26	24	2
Office of Fleet Management	18	16	2
Office of Human Resources and Risk Management	8	6	2
Office of Procurement Services	8	8	0
Public Works Department:	177	165	12
County Transportation Trust, Landfill Enterprise, Mosquito and Aquatic Plant Management, MSTU Stormwater Section			
PUBLIC SAFETY AND COMPLIANCE			
Administration			
Office of Animal Services	23	19	4
Office of Building Services	37	32	5
Office of Code Enforcement	12	11	1
Office of Emergency Management	4	4	0
Office of Fire Rescue	219	214	5
Office of Planning and Zoning	14	13	1
Office of Public Safety Support	6	5	1
JUDICIAL SUPPORT			
Judicial Support	7	6	1
Total - Board of County Commissioners	768	716	52