



Quarterly Financial Report

Fiscal Year 2012
Fourth Quarter

Lake County Board of County Commissioners

Prepared by the Office of Budget

Lake County, Florida

Board of County Commissioners

Quarterly Financial Report

Fiscal Year 2012

Fourth Quarter

Board of County Commissioners

District One - Jennifer Hill, Vice Chairman

District Two - Sean Parks

District Three - Jimmy Conner

District Four - Leslie Campione, Chairman

District Five - Welton G. Cadwell

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Lake County Board of County Commissioners
FY 2012 Quarterly Financial Report
Fourth Quarter

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Executive Summary

Quarterly Financial Report
FY 2012 Fourth Quarter Report
Executive Summary

INTRODUCTION

The Office of Budget is pleased to present the FY 2012 Quarterly Financial Report, Fourth Quarter. This report is an informational source that reviews the performance of revenues and expenditures, reserves levels, and capital outlay spending for each quarter. The executive summary includes highlights of major revenue funds and trends, followed by operating expenditures by department through the 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 fourth quarter Ad Valorem Tax revenue was \$0.2 million for FY 2012 as expected compared to \$0.1 million for FY 2011.

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. Revenue of the fourth quarter was \$62 thousand for FY 2012 compared to \$23 thousand for FY 2011.

Solid Waste Services Non-Ad Valorem Assessment. The Solid Waste Assessment is on the annual property tax bill. The FY 2012 revenue of the fourth quarter was \$58 thousand, which is on target for the same period of \$32 thousand for FY 2011.

State Sales Tax. Revenues are received through the Local Government Half-Cent Sales Tax Program, administered by the Department of Revenue. The FY 2012 fourth quarter revenue was \$3.8 million, which is slightly above the \$3.5 million for the fourth quarter of FY 2011.

Infrastructure Surtax Renewal. Revenues are received to finance, plan, and construct infrastructure in Lake County. Revenue of the fourth quarter was \$3.6 million for FY 2012, which is slightly above the prior year revenue for the same period of \$3.4 million for FY 2011.

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. Revenue as of the fourth quarter was \$1.6 million for FY 2012 as expected compared to \$1.7 million for FY 2011.

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. The FY 2012 fourth quarter revenue was \$1.5 million, which is slightly below compared to \$1.7 million for the fourth quarter of FY 2011.

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. The FY 2012 revenue through the fourth quarter was \$1.4 million as expected for the same period of \$1.5 million for FY 2011.

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. Revenue as of the fourth quarter was \$0.9 million for FY 2012, which is above the same period of \$0.8 million for FY 2011.

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. FY 2012 fourth quarter revenue was \$0.6 million as expected compared to \$0.7 million for the fourth quarter of FY 2011.

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

| Rank | Revenue Source | Fund | Actual FY 2010 | Actual FY 2011 | Budget FY 2012 | FY 2011 4th Qtr | FY 2012 4th Qtr | % Recog. YTD |
|------|--|--------------------------|-------------------|-------------------|-------------------|--------------------|--------------------|--------------------|
| | | | | | | | | |
| 1 | Ad Valorem Taxes | General Fund | \$86.8 | \$78.3 | \$75.2 | \$0.1 | \$0.2 | 0.21% |
| 2 | Fire Rescue Non-Ad Valorem Assessment | County Fire Rescue | 17.0 | 16.8 | 16.2 | 0.0 | 0.1 | 0.38% |
| 3 | Solid Waste Disposal Assessment Fee | Landfill Enterprise | 12.0 | 12.0 | 11.9 | 0.0 | 0.1 | 0.49% |
| 4 | State Sales Tax | General Fund | 10.9 | 11.2 | 11.6 | 3.5 | 3.8 | 32.82% |
| 5 | Infrastructure Surtax Renewal | Infrastructure Sales Tax | 10.0 | 10.5 | 10.0 | 3.4 | 3.6 | 36.00% |
| 6 | Local Option Gas Tax | County Transportation | 5.4 | 5.4 | 5.1 | 1.7 | 1.6 | 31.62% |
| 7 | State Revenue Sharing Proceeds | General Fund | 4.7 | 4.9 | 4.8 | 1.7 | 1.5 | 31.26% |
| 8 | Landfill Operating Income | Landfill Enterprise | 4.5 | 4.6 | 4.4 | 1.5 | 1.4 | 31.55% |
| 9 | Constitutional Gas Tax | County Transportation | 2.4 | 2.5 | 2.3 | 0.8 | 0.9 | 37.30% |
| 10 | Communications Services Tax | General Fund | 2.2 | 2.1 | 2.1 | 0.7 | 0.6 | 27.97% |



LAKE COUNTY
FLORIDA

Countywide Budget and Expenditure Reports

OPERATING AND CAPITAL OUTLAY SUMMARY



= Above Expenditure Target

= On Expenditure Target

= Below Expenditure Target



| Community Services | | | | |
|----------------------|----------------|--------------------|------------------|-------------------|
| Expenditure Category | Current Budget | YTD Actual Expense | Remaining Budget | % of Budget Spent |
| Operating | \$ 24,335,926 | \$ 18,679,938 | \$ 5,655,988 | 76.8% |
| Capital Outlay | \$ 4,069,053 | \$ 2,784,406 | \$ 1,284,647 | 68.4% |

Major Operating Expenses for the **Health and Human Services Division** includes Pauper Burial program (\$22,271), grants for Children (\$39,940) and Human (\$12,000) Services, forensic examinations for abused children (\$9,200), funds to support the Lake County Health Department (\$71,010), Medicaid payments to hospitals (\$1,340,711) and nursing homes (\$234,929), and indigent medical payments (HCRA - \$99,307). The total Personal Services for the 4th Quarter (General Fund) was \$148,345. Capital Expenditures included \$157,479 for the South Lake Health Clinic, which was grant funded.

The **Housing Division** made Section 8 Rental payments in the amount of \$701,610 and assistance to the State Housing Initiative Program (SHIP) clients (\$6,803). The Community Development Block Grant (CDBG) funded the City of Tavares Sidewalk project (\$52,377) and Southside Umatilla Water System (\$357,023). In addition, \$25,579 was expended on replacing roofs for low-income families, and \$11,930 was expended on the Prescription Assistance Program. Funds in the amount of \$106,093 were utilized on foreclosed and abandoned homes. The Division continues to complete the Neighborhood Stabilization Program (NSP-1). Personal Services for the Housing Division was \$140,409.

Public Transportation funded the Transportation Disadvantaged Program (\$656,529) and Fixed Route Service (\$403,883). Personal Services for the Division was \$91,010. Capital Expenditures included \$19,172 for architectural and engineering services for the Transit facility and \$141,170 for Intelligence Transportation Systems (ITS) equipment in the buses. Fixed Route Service and Capital expenditures are grant funded.

Note: All percentages represent actual to budget figures.

OPERATING AND CAPITAL OUTLAY SUMMARY



= Above Expenditure Target

= On Expenditure Target

= Below Expenditure Target



Conservation and Compliance

| Expenditure Category | Current Budget | YTD Actual Expense | Remaining Budget | % of Budget Spent |
|----------------------|----------------|--------------------|------------------|-------------------|
| Operating | \$ 3,747,054 | \$ 3,338,295 | \$ 408,759 | 89.1% |
| Capital Outlay | \$ - | \$ - | \$ - | 0.0% |



The **Probation Services Division** used fiscal restraint to finish the year under budget. The decrease in the Courts' use of electronic monitoring this year allowed excess funds initially earmarked for this contractual service to be reallocated toward unanticipated CourtView computer licensing and maintenance costs necessary for case management software upgrade. Fuel expenses decreased as staff began legal immobilizations by seizing offenders' tags and registrations. Teen Court was under budget due to the carry-forward funds from the previous year.

The **Code Enforcement Division** finished the year under budget with no capital expenditures. Having returned to full staffing, the Division anticipates maintaining expenditures at or below budget in the upcoming quarter. No capital expenditures are anticipated in the upcoming year.

The **Animal Services Division** completed the fourth quarter well below the expenditure target. The division is committed to provide for public safety and animal welfare while keeping a tight grasp on the expenditures of the operation.

Note: All percentages represent actual to budget figures.

OPERATING AND CAPITAL OUTLAY SUMMARY



= Above Expenditure Target

= On Expenditure Target

= Below Expenditure Target



| County Attorney | | | | |
|----------------------|----------------|--------------------|------------------|-------------------|
| Expenditure Category | Current Budget | YTD Actual Expense | Remaining Budget | % of Budget Spent |
| Operating | \$ 679,819 | \$ 649,958 | \$ 29,861 | 95.6% |
| Capital Outlay | | | | 0.0% |

The County Attorney's office is on target for operating expenditures. Of the 95.6% expended during Fiscal Year 2012, 96% is attributed to salaries and benefits.

Note: All percentages represent actual to budget figures.



| County Manager | | | | |
|----------------------|----------------|--------------------|------------------|-------------------|
| Expenditure Category | Current Budget | YTD Actual Expense | Remaining Budget | % of Budget Spent |
| Operating | \$ 10,189,756 | \$ 7,408,984 | \$ 2,780,772 | 72.7% |
| Capital Outlay | \$ 5,027 | \$ 5,027 | - | 100.0% |

The County Manager's Office, which includes Budget, Procurement Services, Information Outreach, Economic Development and Tourism, and Fleet Management came in at 72.7% of budget. Personal Services makes up 41.7% of the expenses through the fourth quarter. Operating costs are 49.6% of all expenditures, which consists primarily of fuel and repair and maintenance costs for Fleet Management (62.3%), and Contractual Services and Promotional Activities associated with Economic Development and Tourism (20.7%). Grants and Aids makes up 8.7% of overall expenses. Capital Outlay consists of \$3,478 for two compressors, and \$1,549 for a floor jack for Fleet Management.

Note: All percentages represent actual to budget figures.

OPERATING AND CAPITAL OUTLAY SUMMARY



= Above Expenditure Target

= On Expenditure Target

= Below Expenditure Target



Facilities Development and Management

| Expenditure Category | Current Budget | YTD Actual Expense | Remaining Budget | % of Budget Spent |
|----------------------|----------------|--------------------|------------------|-------------------|
| Operating | \$ 4,719,670 | \$ 4,410,042 | \$ 309,628 | 93.4% |
| Capital Outlay | \$ 26,563,417 | \$ 22,240,097 | \$ 4,323,320 | 83.7% |



Operating Expenditures reflect payments/encumbrances covering a variety of costs including utilities, planned annual service and maintenance contracts, and repair and maintenance as needed for the various buildings throughout the County. Budgeted Utility Services costs represent 35.5% of the Operating Budget.

Capital Outlay reflects the purchase of a Backup Server for Building Automation (\$1,935.91) and an Ice Machine/Dispenser for the CAB Breakroom (\$3,221), as well as project expenditures for the Public Works Road Operations Center, Judicial Center Expansion, Historic Courthouse Renovation, BCC Warehouse, Animal Services Building Renovation, Re-roof Public Defender Building, and the Judicial Center Renovation.

Note: All percentages represent actual to budget figures.

OPERATING AND CAPITAL OUTLAY SUMMARY



= Above Expenditure Target

= On Expenditure Target

= Below Expenditure Target



| Growth Management | | | | |
|----------------------|----------------|--------------------|------------------|-------------------|
| Expenditure Category | Current Budget | YTD Actual Expense | Remaining Budget | % of Budget Spent |
| Operating | \$ 3,783,825 | \$ 3,485,968 | \$ 297,857 | 92.1% |
| Capital Outlay | \$ 3,665 | \$ 3,500 | \$ 165 | 95.5% |

In reviewing the fourth and final quarter budget report, Growth Management stayed well within the yearly budget. All Capital items budgeted for this year were purchased, and as expected, revenues remained consistent throughout the year. Building Services has shown a slight increase in building permits and is currently back to a 5 day work week. Growth Management had no major expenditures except for the addition of per diem private providers for field inspections.

Seven of the nine EECBG activities (Energy Efficiency and Conservation Strategy, Traffic Signal Synchronization, Greenhouse Gas Reduction a.k.a. Landfill Gas Feasibility Study, Expansion of County Recycling Program a.k.a. Recycling Study, Renewable Energy Technologies a.k.a. Solar Pilot at Horticultural Learning Center, Public Safety Tower LED's, Building Codes, Quality Inspection, Measurement and Verification) are complete. Finalization of the remaining EECBG activities and grant close-out are expected during the first quarter of FY 2013.

Note: All percentages represent actual to budget figures.

OPERATING AND CAPITAL OUTLAY SUMMARY



= Above Expenditure Target

= On Expenditure Target

= Below Expenditure Target



| Human Resources | | | | |
|-------------------------|----------------|--------------------|------------------|-------------------|
| Expenditure Category | Current Budget | YTD Actual Expense | Remaining Budget | % of Budget Spent |
| Property and Casualty | \$ 2,765,000 | \$ 2,326,627 | \$ 438,373 | 84.1% |
| Employee Group Benefits | \$ 12,444,741 | \$ 10,951,225 | \$ 1,493,516 | 88.0% |
| Human Resources | \$ 750,456 | \$ 572,208 | \$ 178,248 | 76.2% |
| Capital Outlay | \$ - | \$ - | \$ - | 0.0% |

The **Property and Casualty** expenditures are at 84.1% of budget. Of the \$2,326,627 expended in Fiscal Year 2012, 47% or \$1,096,208, is for insurance payments. Workers' Compensation Claims total \$527,344, and Property and Liability Claims total \$292,702. Both the Workers' Compensation claims and the Property and Liability claims ended the Fiscal Year under budget.

The **Employee Group Benefits** expenditures are below budget at 88%. Medical claims are \$9,482,853 or 87.8% of the total expenditures. The balance of expenditures consists primarily of administrative fees (\$1,117,926) and insurance premiums (\$448,446). Operating costs were offset by revenue from claim reimbursements (\$144,694).

The **Human Resources** expenditures are at 76.2% of budget. Personal Services costs are \$538,730, which is 71.8% of the total expenditures. Unemployment claims (\$69,392) are included in this total.

| EMPLOYMENT STATISTICS | | BENEFITS/CLAIMS/LIABILITIES | |
|--------------------------------|---------------|--------------------------------------|-------------|
| New Hires: | 25 | Unemployment Hearings Attended: | 2 |
| Promotions*: | 5 | Internal Complaints/Investigations: | 8 |
| Applications Processed: | 1,802 | Leave of Absence (FMLA & Non-FMLA): | 51 |
| Avg Time to Fill: | 50 days | Workers' Compensation Filings: | 45 |
| Turnover rate (26 terms): | 3.3% | Corrective Action (written & above): | 7 |
| *BCC approved vacant position. | | Property & Liability Filings: | 1 |
| | | Employee Benefits Processed: | 112 |
| TRAINING | | VOLUNTEER ACTIVITY | |
| New Employee Orientation: | 18 employees | Volunteers donated: | 2,056 hours |
| Supervisory Training: | 223 employees | | |
| Employee Training: | 375 employees | VETERAN HIRING INITIATIVE | |
| | | 6 of the 25 new hires were veterans: | 24% |

Note: All percentages represent actual to budget figures.

OPERATING AND CAPITAL OUTLAY SUMMARY



= Above Expenditure Target

= On Expenditure Target

= Below Expenditure Target



| Information Technology | | | | |
|------------------------|----------------|--------------------|------------------|-------------------|
| Expenditure Category | Current Budget | YTD Actual Expense | Remaining Budget | % of Budget Spent |
| Operating | \$ 2,518,190 | \$ 2,364,968 | \$ 153,222 | 93.9% |
| Capital Outlay | \$ 166,769 | \$ 132,579 | \$ 34,190 | 79.5% |

Operating expenses finished as expected. Remaining budget is due to Unanticipated Revenue Resolution 2012-35. This placed \$150,000 into the Administration budget to cover costs for the LCHD Telecom System purchases. Only \$77,000 was spent leaving a balance of \$34,190 in Capital Outlay and \$39,000 in Office Supplies. Other remaining funds in Operating Expenses are attributed to three positions being fully funded in the budget but were not filled for the whole of the budget year. (1 FTE retired, 1 FTE resigned, and 1 FTE was not hired until mid-year.)

IT also chose not to spend other amounts in Office Supplies and Maintenance contracts to leave some fund balance for FY13 General Fund.

Note: All percentages represent actual to budget figures.



| Legislative | | | | |
|----------------------|----------------|--------------------|------------------|-------------------|
| Expenditure Category | Current Budget | YTD Actual Expense | Remaining Budget | % of Budget Spent |
| Operating | \$ 680,386 | \$ 666,316 | \$ 14,070 | 97.9% |
| Capital Outlay | | | | 0.0% |

Operating expenditures are on target at 97.9% for the Legislative Office. Salaries and benefits make up 94.91% of the overall expenses, and the remaining 5.09% is in operating.

Note: All percentages represent actual to budget figures.

OPERATING AND CAPITAL OUTLAY SUMMARY



= Above Expenditure Target

= On Expenditure Target

= Below Expenditure Target



| Public Resources | | | | |
|----------------------|----------------|--------------------|------------------|-------------------|
| Expenditure Category | Current Budget | YTD Actual Expense | Remaining Budget | % of Budget Spent |
| Operating | \$ 11,123,933 | \$ 10,161,035 | \$ 962,898 | 91.3% |
| Capital Outlay | \$ 7,475,467 | \$ 3,990,995 | \$ 3,484,472 | 53.4% |

Public Resources Administration, which includes the operation of the Fairgrounds, was below the expenditure target in Personal Services (94.9%) due to a vacancy at the Fairgrounds which was filled in the second quarter. Operating expenditures for Administration also came in under budget at 74.3%. Revenue received at the Fairgrounds came in lower than the amount budgeted (93.6%); however, the operating expenses were reduced to align with the revenue. As a result, the Fairgrounds operation was funded entirely by revenues generated at the facility.

Personal Services for the **Agricultural Education Services Division** ended the fiscal year at 88.1%. Savings are due to vacant positions, one filled at the end of the second quarter and the other two in the third quarter. There was an additional vacancy due to a retirement that became effective in June, with the savings attained in the fourth quarter. Capital Outlay expenses total \$5,345 for the purchase of a cistern, which was grant funded. In order to increase efficiencies, the administrative functions of Lake Soil and Water merged with the Agricultural Center during the first quarter. Operating costs were lowered for the fiscal year as a result of this move. The Mobile Irrigation Lab was fully grant funded. Excluding accounts funded by grants and donations, the operating expenses came in at 85.8% for the fiscal year.

At 95.4%, the **Library Services Division** was under budget for personal services. Savings were due to staff vacancies at various branch library locations. Operating Expenditures included contractual payments in aid to the municipalities as part of the Lake County Library System (92.9%), and Library Impact Fee awards totaling \$615,477, or 54.9%. Impact fee awards were paid to Lake County municipalities on a reimbursement basis. Encumbered Library Impact Fee awards totaling \$525,477 and unassigned Library Impact Fee projects totaling \$506,048 were carried to FY 2013. State Aid to Libraries Grant funding was budgeted at \$257,425, and expended as the incremental payments were received. The unexpended State Aid to Libraries Grant funds, totaling \$54,302, was carried to FY 2013. Capital Outlay included a courier van (\$21,512), library materials (inventoried \$146,102, non-inventoried \$230,023) and server equipment (\$6,269). Capital Outlay was expended at 96.5%. Revenues for the Library Services Division came in at 103.8% for the fiscal year.

OPERATING AND CAPITAL OUTLAY SUMMARY



= Above Expenditure Target

= On Expenditure Target

= Below Expenditure Target



| Public Resources | | | | |
|----------------------|----------------|--------------------|------------------|-------------------|
| Expenditure Category | Current Budget | YTD Actual Expense | Remaining Budget | % of Budget Spent |
| Operating | \$ 11,123,933 | \$ 10,161,035 | \$ 962,898 | 91.3% |
| Capital Outlay | \$ 7,475,467 | \$ 3,990,995 | \$ 3,484,472 | 53.4% |

Personal Services for the **Parks and Trails Division** ended the fiscal year at 99.5%. Overtime expenses increased during the year from prolonged vacancies due to delays in hiring for new park locations and from recurring vacancies due to promotions within the Division. The Public Lands Program was restructured to include two Park Ranger positions, which were filled in the fourth quarter. Operating expenditures have been disbursed at 98.1% with \$104,500 remaining as encumbered under Professional Services and carried to Fiscal Year 2013. Capital Outlay expenses, including aid to other agencies, totaled \$121,408 in equipment for newly opened properties, \$794,130 for right-of-way purchases for the South Lake Trail and \$2,020,081 for improvements at the park and public lands properties. Of the \$2,020,081 in expenses for improvements, there was \$1,484,700 in the General Parks Projects Fund, \$154,408 in the Parks MSTU Fund, \$96,157 in the Park Impact Fee Funds (all districts), \$186,495 in Boating Improvements (Restricted Local Programs Fund), and \$98,321 in the Public Lands Capital Project Fund. Funds totaling \$5,360,525 (\$1,415,734 encumbered, \$3,944,791 unencumbered) for assigned projects were carried to FY 2013 for improvements at the park and public lands properties. Utilities were the only expenditures in Fiscal Year 2012 for the Community Centers (80.5% expended.)

Note: All percentages represent actual to budget figures.

OPERATING AND CAPITAL OUTLAY SUMMARY



= Above Expenditure Target

= On Expenditure Target

= Below Expenditure Target



| Public Safety | | | | |
|----------------------|----------------|--------------------|------------------|-------------------|
| Expenditure Category | Current Budget | YTD Actual Expense | Remaining Budget | % of Budget Spent |
| Operating | \$ 25,890,579 | \$ 21,451,207 | \$ 4,439,372 | 82.9% |
| Capital Outlay | \$ 7,170,215 | \$ 5,269,384 | \$ 1,900,831 | 73.5% |

Public Safety Administration has expended 94.7% of its budget.

The **Fire Rescue Division** used 94.0% of its operating budget.

The **Communications Technologies Division** includes E9-1-1 and Countywide Radio. Countywide Radio had expended 96.9% of budgeted operating funds by the end of the fourth quarter. The combined operating expenditures for both E9-1-1 and Countywide Radio totaled 57.3%, due partially to 911 encumbrances as well as additional funding and carry-forwards that were included in the Division budget for the Emergency Communications and Operations Center (ECOC).

The **Emergency Management Division's** operating budget is a compilation of General Fund and grants. The Division expended 47.2% of the operating budget and is below the targeted expenditure budget.

The majority of the Capital Outlay expenditures for the **Fire Rescue Division** were for the purchase of a Pierce/Freightliner Pumper, as well as the acquisition of a location for the new Astatula Fire Station with fire impact fees. The Capital Outlay expenditure for **Emergency Management** is primarily for the construction of a County Emergency Communications and Operations Center.

Note: All percentages represent actual to budget figures.

OPERATING AND CAPITAL OUTLAY SUMMARY



= Above Expenditure Target

= On Expenditure Target

= Below Expenditure Target



Public Works

| Expenditure Category | Current Budget | YTD Actual Expense | Remaining Budget | % of Budget Spent |
|----------------------|----------------|--------------------|------------------|-------------------|
| Operating | \$ 35,539,488 | \$ 32,471,749 | \$ 3,067,739 | 91.4% |
| Capital Outlay | \$ 56,489,299 | \$ 18,119,835 | \$ 38,369,464 | 32.1% |



Personal Services in all Public Works programs were 86% expensed at the end of the fourth quarter of FY 2012. The cumulative Overtime budgets were 33% expended at year end.

Of the General Fund programs, 65% of the Personal Service and Operating accounts were expensed or encumbered (South Umatilla Water 43%, Astatula Fuel remediation 54%, Laboratory 74%, Mosquito State I 100%, Mosquito Control 74% and Aquatic Plants 100%). The encumbered amount at year end totaled 8% of these budgets and was predominantly for the Fuel remediation site.

The Transportation Trust Fund programs had a combined total of 81% of their budgets expended or encumbered by year end. During this quarter, one vacant position in the Engineering Division was approved to fill.

The Adopt-A-Lake program budget was amended in April for \$30,868 for an EPA grant. This grant was moved to the Lab program in the fourth quarter of the year and was only 28% expensed by year end. The remaining balance will be available to spend next fiscal year.

The MSTU Stormwater fund was 84% expended by the end of fiscal year 2012.

Capital for the Transportation Trust fund was budgeted at \$256,723 and 37% was expended by year end. From the remaining balance, \$100,000 will be carried forward to next year to an operating account for repair and maintenance of the existing Public Works maintenance facilities.

OPERATING AND CAPITAL OUTLAY SUMMARY



= Above Expenditure Target

= On Expenditure Target

= Below Expenditure Target



| Public Works | | | | |
|----------------------|----------------|--------------------|------------------|-------------------|
| Expenditure Category | Current Budget | YTD Actual Expense | Remaining Budget | % of Budget Spent |
| Operating | \$ 35,539,488 | \$ 32,471,749 | \$ 3,067,739 | 91.4% |
| Capital Outlay | \$ 56,489,299 | \$ 18,119,835 | \$ 38,369,464 | 32.1% |

The Transportation Road Impact Fee capital budgets were encumbered and expensed at 18% or \$4.3 million at fiscal year end. During this quarter, three road projects were awarded: CR565A widen and resurfacing in District 6, Lakeshore Blvd and Revels Road widen and resurfacing in District 4, and improvements to the intersection of Hartwood Marsh and Hancock Road in District 5.

The MSTU Stormwater fund was 33% expensed with 2% of this for carry forward encumbrances.

The Public Works Federal/State grants funding was 29% expensed with 1.5% or \$219,000 carried forward.

The Sales Tax fund was 55% expensed. This includes 5% encumbered for sidewalk, road, and resurfacing projects, as well as the replacement of some roadway equipment.

The Solid Waste Division's operating expenditures were on target for the year. Expenditures reached the 100% level and major items such as Covanta, outside disposal, and hauler contracts were on target. The Phase II landfill closure is in the final stages of completion, and is on target to come in below the total estimated construction amount.

All capital items such as the aerosol can crusher, forklift, box truck, and lighting loader, have been purchased and received. Carryforward for the Phase II landfill was also completed for final compensation and 10% retainage fee.

Note: All percentages represent actual to budget figures.

COUNTYWIDE OPERATING EXPENDITURES
Through Quarter Ending
September 30, 2012

| DEPARTMENT/DIVISION | Current Budget as of 9/30/12 ⁽¹⁾ | Actual Exp Fourth Quarter | YTD Exp as of 9/30/12 | Encumbrances as of 9/30/12 | YTD Actuals ⁽²⁾ | Un-obligated ⁽³⁾ | % of Budget Spent ⁽⁴⁾ |
|------------------------------------|---|---------------------------|-----------------------|----------------------------|----------------------------|-----------------------------|----------------------------------|
| Community Services | | | | | | | |
| Administration | \$928,805 | \$64,581 | \$525,952 | \$0 | \$525,952 | \$402,853 | 56.6% |
| Health and Human Services | 6,030,446 | 1,967,147 | 5,642,652 | 0 | 5,642,652 | 387,794 | 93.6% |
| Housing Services | 10,876,682 | 1,426,214 | 6,172,099 | 197,998 | 6,370,097 | 4,506,585 | 58.6% |
| Public Transportation | 6,499,993 | 1,159,147 | 6,135,962 | 5,275 | 6,141,237 | 358,756 | 94.5% |
| Subtotal | 24,335,926 | 4,617,089 | 18,476,665 | 203,273 | 18,679,938 | 5,655,988 | 76.8% |
| Capital Outlay | 4,069,053 | 318,839 | 2,388,517 | 395,889 | 2,784,406 | 1,284,647 | 68.4% |
| Conservation and Compliance | | | | | | | |
| Administration | 151,757 | 44,289 | 148,723 | 0 | 148,723 | 3,034 | 98.0% |
| Animal Services | 1,374,324 | 355,582 | 1,271,132 | 0 | 1,271,132 | 103,192 | 92.5% |
| Code Enforcement Services | 1,407,613 | 283,568 | 1,008,226 | 194,401 | 1,202,627 | 204,986 | 85.4% |
| Probation Services | 813,360 | 202,058 | 715,813 | 0 | 715,813 | 97,547 | 88.0% |
| Subtotal | 3,747,054 | 885,497 | 3,143,894 | 194,401 | 3,338,295 | 408,759 | 89.1% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| County Attorney | | | | | | | |
| County Attorney | 679,819 | 198,505 | 649,958 | 0 | 649,958 | 29,861 | 95.6% |
| Subtotal | 679,819 | 198,505 | 649,958 | 0 | 649,958 | 29,861 | 95.6% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| County Manager | | | | | | | |
| County Manager | 473,317 | 132,207 | 465,205 | 0 | 465,205 | 8,112 | 98.3% |
| Budget | 413,754 | 118,761 | 409,965 | 0 | 409,965 | 3,789 | 99.1% |
| Fleet Management | 4,461,639 | 854,401 | 3,194,891 | 0 | 3,194,891 | 1,266,748 | 71.6% |
| Procurement Services | 729,040 | 210,501 | 714,782 | 0 | 714,782 | 14,258 | 98.0% |
| Information Outreach | 368,138 | 102,385 | 356,330 | 0 | 356,330 | 11,808 | 96.8% |
| Economic Dev. and Tourism | 3,743,868 | 626,666 | 2,016,697 | 251,114 | 2,267,811 | 1,476,057 | 60.6% |
| Subtotal | 10,189,756 | 2,044,921 | 7,157,870 | 251,114 | 7,408,984 | 2,780,772 | 72.7% |
| Capital Outlay | 5,027 | 3,478 | 5,027 | 0 | 5,027 | 0 | 100.0% |

COUNTYWIDE OPERATING EXPENDITURES
Through Quarter Ending
September 30, 2012

| DEPARTMENT/DIVISION | Current Budget as of 9/30/12 ⁽¹⁾ | Actual Exp Fourth Quarter | YTD Exp as of 9/30/12 | Encum- brances as of 9/30/12 | YTD Actuals ⁽²⁾ | Un- obligated ⁽³⁾ | % of Budget Spent ⁽⁴⁾ |
|--|--|---------------------------------|-----------------------------|---------------------------------------|-------------------------------|---------------------------------|--|
| Human Resources | | | | | | | |
| Property and Casualty | \$2,765,000 | \$390,111 | \$2,326,627 | \$0 | \$2,326,627 | \$438,373 | 84.1% |
| Employee Group Benefits | 12,444,741 | 4,503,258 | 10,951,225 | 0 | 10,951,225 | 1,493,516 | 88.0% |
| Employee Services | 750,456 | 169,613 | 572,208 | 0 | 572,208 | 178,248 | 76.2% |
| Subtotal | 15,960,197 | 5,062,982 | 13,850,060 | 0 | 13,850,060 | 2,110,137 | 86.8% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Facilities Development and Management | | | | | | | |
| Administration | 663,792 | 161,607 | 571,912 | 38,593 | 610,505 | 53,287 | 92.0% |
| Maintenance | 4,055,878 | 1,223,555 | 3,718,352 | 81,185 | 3,799,537 | 256,341 | 93.7% |
| Subtotal | 4,719,670 | 1,385,162 | 4,290,264 | 119,778 | 4,410,042 | 309,628 | 93.4% |
| Capital Outlay | 26,563,417 | 3,125,960 | 14,620,156 | 7,619,941 | 22,240,097 | 4,323,320 | 83.7% |
| Growth Management | | | | | | | |
| Administration | 1,771,088 | 300,563 | 1,402,688 | 232,572 | 1,635,260 | 135,828 | 92.3% |
| Building Services | 1,069,196 | 285,271 | 971,043 | 0 | 971,043 | 98,153 | 90.8% |
| Planning and Com. Design | 943,541 | 246,006 | 879,665 | 0 | 879,665 | 63,876 | 93.2% |
| Subtotal | 3,783,825 | 831,840 | 3,253,396 | 232,572 | 3,485,968 | 297,857 | 92.1% |
| Capital Outlay | 3,665 | 3,500 | 3,500 | 0 | 3,500 | 165 | 95.5% |
| Information Technology | | | | | | | |
| Administration | 878,909 | 210,494 | 795,195 | 0 | 795,195 | 83,714 | 90.5% |
| Geographic Information Svcs | 487,952 | 140,332 | 472,167 | 0 | 472,167 | 15,785 | 96.8% |
| Information Systems | 620,065 | 145,602 | 569,970 | 0 | 569,970 | 50,095 | 91.9% |
| Programming Application Support Services | 298,357 | 84,183 | 298,357 | 0 | 298,357 | 0 | 100.0% |
| Telecommunications | 232,907 | 67,408 | 229,279 | 0 | 229,279 | 3,628 | 98.4% |
| Subtotal | 2,518,190 | 648,019 | 2,364,968 | 0 | 2,364,968 | 153,222 | 93.9% |
| Capital Outlay | 166,769 | 25,811 | 132,579 | 0 | 132,579 | 34,190 | 79.5% |

COUNTYWIDE OPERATING EXPENDITURES
Through Quarter Ending
September 30, 2012

| DEPARTMENT/DIVISION | Current Budget as of 9/30/12 ⁽¹⁾ | Actual Exp Fourth Quarter | YTD Exp as of 9/30/12 | Encumbrances as of 9/30/12 | YTD Actuals ⁽²⁾ | Un-obligated ⁽³⁾ | % of Budget Spent ⁽⁴⁾ |
|---------------------------------|---|---------------------------|-----------------------|----------------------------|----------------------------|-----------------------------|----------------------------------|
| Legislative | | | | | | | |
| Board of County Commissioners | \$680,386 | \$127,976 | \$666,316 | \$0 | \$666,316 | \$14,070 | 97.9% |
| Subtotal | 680,386 | 127,976 | 666,316 | 0 | 666,316 | 14,070 | 97.9% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Public Resources | | | | | | | |
| Administration | 448,894 | 109,302 | 407,491 | 0 | 407,491 | 41,403 | 90.8% |
| Agricultural Education Services | 743,049 | 185,846 | 627,384 | 0 | 627,384 | 115,665 | 84.4% |
| Library Services | 5,529,818 | 1,023,697 | 4,250,229 | 525,477 | 4,775,706 | 754,112 | 86.4% |
| Parks and Trails | 4,402,172 | 1,177,943 | 3,845,954 | 504,500 | 4,350,454 | 51,718 | 98.8% |
| Subtotal | 11,123,933 | 2,496,788 | 9,131,058 | 1,029,977 | 10,161,035 | 962,898 | 91.3% |
| Capital Outlay | 7,475,467 | 1,135,593 | 2,975,261 | 1,015,734 | 3,990,995 | 3,484,472 | 53.4% |
| Public Safety | | | | | | | |
| Administration | 43,446 | 11,755 | 41,124 | 0 | 41,124 | 2,322 | 94.7% |
| Communication Technologies | 6,066,653 | 567,210 | 3,157,722 | 318,496 | 3,476,218 | 2,590,435 | 57.3% |
| Emergency Management | 1,406,370 | 427,279 | 663,963 | 0 | 663,963 | 742,407 | 47.2% |
| Fire Rescue | 18,374,110 | 5,236,097 | 17,232,077 | 37,825 | 17,269,902 | 1,104,208 | 94.0% |
| Subtotal | 25,890,579 | 6,242,341 | 21,094,886 | 356,321 | 21,451,207 | 4,439,372 | 82.9% |
| Capital Outlay | 7,170,215 | 2,319,888 | 3,736,565 | 1,532,819 | 5,269,384 | 1,900,831 | 73.5% |
| Public Works | | | | | | | |
| Engineering | 2,810,701 | 444,360 | 1,510,112 | 162,011 | 1,672,123 | 1,138,578 | 59.5% |
| Funding and Production | 3,673,043 | 1,082,284 | 3,185,166 | 940 | 3,186,106 | 486,937 | 86.7% |
| Road Operations | 9,345,270 | 2,970,806 | 7,842,118 | 29,802 | 7,871,920 | 1,473,350 | 84.2% |
| Solid Waste | 19,710,474 | 5,449,169 | 19,723,868 | 17,732 | 19,741,600 | -31,126 | 100.2% |
| Subtotal | 35,539,488 | 9,946,619 | 32,261,264 | 210,485 | 32,471,749 | 3,067,739 | 91.4% |
| Capital Outlay | 56,489,299 | 5,992,330 | 15,089,986 | 3,029,849 | 18,119,835 | 38,369,464 | 32.1% |

⁽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 2012
(Includes CIP)

| Department | Expenditures as of 9/30/2011 | Budget as of 9/30/2012 | Expenditures as of 9/30/2012 | % of Budget Spent |
|---------------------------------------|------------------------------|------------------------|------------------------------|-------------------|
| Community Services | \$19,888,904 | \$29,084,023 | \$20,919,399 | 71.93% |
| Conservation and Compliance | 3,212,414 | 4,042,854 | 3,204,726 | 79.27% |
| County Attorney | 748,754 | 679,819 | 649,958 | 95.61% |
| County Manager | 4,084,637 | 9,172,217 | 4,319,832 | 47.10% |
| Human Resources | 13,422,531 | 25,408,672 | 14,129,625 | 55.61% |
| Facilities Development and Management | 32,985,310 | 41,212,206 | 24,527,215 | 59.51% |
| Growth Management | 3,696,790 | 4,082,765 | 3,316,214 | 81.22% |
| Information Technology | 2,428,155 | 2,684,959 | 2,497,548 | 93.02% |
| Legislative | 692,524 | 680,275 | 666,316 | 97.95% |
| Public Resources | 11,167,626 | 19,448,655 | 12,391,482 | 63.71% |
| Public Safety | 28,306,383 | 43,466,042 | 28,496,445 | 65.56% |
| Public Works | 55,838,302 | 103,087,015 | 48,295,862 | 46.85% |
| Constitutional Offices | 74,180,855 | 71,523,435 | 70,758,214 | 98.93% |
| Judicial Support | 2,205,063 | 2,777,150 | 2,559,004 | 92.14% |
| Debt Service | 13,604,972 | 11,200,142 | 9,993,900 | 89.23% |
| Non-Departmental | 34,120,880 | 62,120,353 | 35,264,153 | 56.77% |

EXPENDITURES BY FUND

| Fund No. | Fund Name | Adopted FY 2012 | Revised FY 2012 | YTD Exp FY 2012 | Balance FY 2012 |
|------------------------------------|---|----------------------|----------------------|----------------------|---------------------|
| Countywide Funds | | | | | |
| 0010 | General | \$146,475,298 | \$149,368,741 | \$118,028,966 | \$31,339,775 |
| 1120 | County Transportation | 16,287,578 | 17,861,238 | 11,489,766 | 6,371,472 |
| 1220 | Lake County Ambulance | 7,033,690 | 7,031,284 | 6,924,652 | 106,632 |
| 1900 | County Library System | 4,854,676 | 4,985,680 | 4,564,136 | 421,544 |
| Total Countywide Funds | | \$174,651,242 | \$179,246,943 | \$141,007,520 | \$38,239,423 |
| Special Revenue Funds | | | | | |
| 1070 | Library Impact Fee Trust | \$1,648,638 | \$1,125,577 | \$90,000 | \$1,035,577 |
| 1081 | Parks Impact Fee Trust - Central District | 8,292 | 20,058 | 1,106 | 18,952 |
| 1082 | Parks Impact Fee Trust - North District | 16,268 | 43,831 | 42,609 | 1,222 |
| 1083 | Parks Impact Fee Trust - South District | 449,412 | 659,356 | 52,442 | 606,914 |
| 1140 | Christopher C. Ford Commerce Park | 0 | 0 | 0 | 0 |
| 1151 | Road Impact Fees - District 1 | 589,613 | 215,825 | 24,184 | 191,641 |
| 1152 | Road Impact Fees - District 2 | 7,026,553 | 7,200,465 | 438,990 | 6,761,475 |
| 1153 | Road Impact Fees - District 3 | 4,906,689 | 6,218,669 | 982,862 | 5,235,807 |
| 1154 | Road Impact Fees - District 4 | 817,672 | 853,860 | 81,504 | 772,356 |
| 1155 | Road Impact Fees - District 5 | 4,113,772 | 4,218,931 | 390,839 | 3,828,092 |
| 1156 | Road Impact Fees - District 6 | 5,046,975 | 5,170,399 | 620,977 | 4,549,422 |
| 1190 | Fish Conservation | 122,019 | 129,568 | 325 | 129,243 |
| 1230 | MSTU - Stormwater Management | 5,879,071 | 6,909,006 | 2,015,342 | 4,893,664 |
| 1231 | MSTU - Parks Services | 4,369,947 | 4,482,224 | 3,590,126 | 892,098 |
| 1232 | MSTU - Roads Services | 963,048 | 8,096 | 8,096 | 0 |
| 1240 | Emergency 911 | 3,252,641 | 4,368,130 | 1,894,758 | 2,473,372 |
| 1250 | Resort / Development Tax | 4,248,648 | 4,915,544 | 1,290,821 | 3,624,723 |
| 1290 | Greater Hills MSBU | 294,615 | 299,218 | 238,772 | 60,446 |
| 1330 | Law Enforcement Trust | 242,724 | 205,800 | 124,226 | 81,574 |
| 1370 | Greater Groves MSBU | 253,777 | 258,139 | 206,730 | 51,409 |
| 1410 | Infrastructure Sales Tax Revenue | 9,995,250 | 10,474,070 | 10,474,070 | 0 |
| 1430 | Village Green Street Lighting | 24,316 | 25,965 | 11,448 | 14,517 |
| 1450 | Greater Pines Municipal Services | 290,555 | 295,044 | 235,076 | 59,968 |
| 1460 | Picciola Island Street Lighting | 6,676 | 7,135 | 2,255 | 4,880 |
| 1470 | Valencia Terrace Street Lighting | 11,539 | 12,864 | 5,702 | 7,162 |
| 1500 | Lake County Environmental Recovery | 92,219 | 103,866 | 8,401 | 95,465 |
| 1520 | Building Services | 1,172,449 | 1,368,136 | 1,033,861 | 334,275 |
| 1680 | County Fire Rescue | 22,744,876 | 24,386,626 | 18,997,679 | 5,388,947 |
| 1690 | Fire Services Impact Fee Trust | 2,299,014 | 2,372,576 | 528,751 | 1,843,825 |
| 1800 | Employees Benefit | 595 | 843 | 0 | 843 |
| 1850 | Animal Shelter Sterilization Trust | 324,085 | 375,800 | 66,529 | 309,271 |
| Total Special Revenue Funds | | \$81,211,948 | \$86,725,621 | \$43,458,482 | \$43,267,139 |

EXPENDITURES BY FUND

| Fund No. | Fund Name | Adopted FY 2012 | Revised FY 2012 | YTD Exp FY 2012 | Balance FY 2012 |
|-------------------------------------|---|----------------------|----------------------|----------------------|----------------------|
| Grant Funds | | | | | |
| 1200 | Community Development Block Grant | \$6,258,709 | \$5,870,915 | \$2,112,510 | \$3,758,405 |
| 1210 | Public Transportation | 9,478,145 | 9,422,379 | 7,240,627 | 2,181,753 |
| 1260 | Affordable Housing Assistance Trust | 1,441,768 | 1,732,907 | 1,283,180 | 449,727 |
| 1270 | Section 8 | 4,373,485 | 4,094,066 | 3,112,365 | 981,701 |
| 1300 | Federal / State Grants | 17,743,300 | 19,380,334 | 4,827,507 | 14,552,827 |
| 1310 | Restricted Local Programs | 1,324,051 | 1,476,606 | 741,898 | 734,708 |
| 1320 | Energy Efficiency and Cons Block Grant | 1,549,493 | 1,377,740 | 1,103,762 | 273,978 |
| Total Grant Funds | | \$42,168,951 | \$43,354,947 | \$20,421,848 | \$22,933,099 |
| Debt Service Funds | | | | | |
| 2510 | Pari-Mutuel Revenue Replacement Bonds | \$435,350 | \$428,951 | \$268,610 | \$160,342 |
| 2610 | Renewal Sales Tax Debt Service | 1,267,898 | 1,269,322 | 1,232,739 | 36,583 |
| 2710 | Public Lands Program | 3,721,695 | 3,735,656 | 2,751,646 | 984,010 |
| 2810 | Expansion Projects Debt Service | 5,767,337 | 5,766,213 | 5,740,905 | 25,308 |
| Total Debt Service Funds | | \$11,192,280 | \$11,200,142 | \$9,993,900 | \$1,206,242 |
| Enterprise Funds | | | | | |
| 4200 | Landfill Enterprise | \$22,266,032 | \$24,277,876 | \$19,761,606 | \$4,516,270 |
| 4220 | Solid Waste Closures and Long-Term Care | 3,291,420 | 3,401,393 | 2,238,342 | 1,163,051 |
| Total Enterprise Funds | | \$25,557,452 | \$27,679,269 | \$21,999,949 | \$5,679,320 |
| Total Operating Budget | | \$334,781,873 | \$348,206,922 | \$236,881,698 | \$111,325,224 |
| Capital Projects Funds | | | | | |
| 3020 | Parks Capital Projects | \$1,326,441 | \$2,318,818 | \$1,484,700 | \$834,118 |
| 3030 | Renewal Sales Tax Capital Projects | 10,185,492 | 9,189,378 | 668,643 | 8,520,735 |
| 3040 | Renewal Sales Tax Capital Projects - PW | 9,715,879 | 9,802,639 | 4,854,351 | 4,948,288 |
| 3100 | Emer Comm/Ops Ctr Capital | 0 | 4,724,152 | 3,884,478 | 839,674 |
| 3710 | Public Lands Capital Program | 3,830,582 | 3,649,618 | 892,451 | 2,757,167 |
| 3810 | Facilities Expansion Capital | 30,002,998 | 22,573,360 | 16,336,285 | 6,237,075 |
| Total Capital Projects Funds | | \$55,061,392 | \$52,257,965 | \$28,120,908 | \$24,137,057 |
| Internal Service Funds | | | | | |
| 5200 | Property and Casualty | \$5,377,335 | \$5,011,338 | \$2,457,273 | \$2,554,065 |
| 5300 | Employee Group Benefits | 20,455,894 | 19,646,035 | 11,100,144 | 8,545,891 |
| 5400 | Fleet Management | 4,643,775 | 4,697,693 | 3,199,918 | 1,497,775 |
| Total Internal Service Funds | | \$30,477,004 | \$29,355,066 | \$16,757,335 | \$12,597,731 |

Reserve Recap
and
Personnel Summary

RESERVE RECAP REPORT
Fourth Quarter Ending September 30, 2012

| Fund | Fund Name | FY 2012 Adopted Budget | FY 2012 Adopted Reserves | % of Bud. | FY 2012 Revised Budget | FY 2012 Revised Reserves | % of Bud. | Change in Reserves |
|------|---------------------------------|------------------------------|--------------------------------|--------------|------------------------------|--------------------------------|--------------|-----------------------|
| 0010 | General Fund | \$146,475,298 | \$26,811,167 | 18.3% | \$149,368,741 | \$26,081,556 | 17.5% | -\$729,611 |
| 1070 | Library Impact Fee Trust | 1,648,638 | 545,119 | 33.1% | 1,125,577 | 0 | - | -545,119 |
| 1081 | Parks Impact Fee Central Dist | 8,292 | 1,222 | 14.7% | 20,058 | 0 | - | -1,222 |
| 1082 | Parks Impact Fee North Dist | 16,268 | 1,222 | 7.5% | 43,831 | 0 | - | -1,222 |
| 1083 | Parks Impact Fee South Dist | 449,412 | 78,195 | 17.4% | 659,356 | 0 | - | -78,195 |
| 1120 | County Transportation Trust | 16,287,578 | 2,448,936 | 15.0% | 17,861,238 | 3,656,884 | 20.5% | 1,207,948 |
| 1151 | Road Impact Fees District 1 | 589,613 | 363,672 | 61.7% | 215,825 | 0 | - | -363,672 |
| 1152 | Road Impact Fees District 2 | 7,026,553 | 426,218 | 6.1% | 7,200,465 | 0 | - | -426,218 |
| 1153 | Road Impact Fees District 3 | 4,906,689 | 162,689 | 3.3% | 6,218,669 | 0 | - | -162,689 |
| 1154 | Road Impact Fees District 4 | 817,672 | 516 | 0.1% | 853,860 | 0 | - | -516 |
| 1155 | Road Impact Fees District 5 | 4,113,772 | 164,118 | 4.0% | 4,218,931 | 0 | - | -164,118 |
| 1156 | Road Impact Fees District 6 | 5,046,975 | 54,975 | 1.1% | 5,170,399 | 0 | - | -54,975 |
| 1190 | Fish Conservation | 122,019 | 7,982 | 6.5% | 129,568 | 15,531 | 12.0% | 7,549 |
| 1200 | Community Dev Block Grant | 6,258,709 | 539,754 | 8.6% | 5,870,915 | 0 | - | -539,754 |
| 1210 | Public Transportation | 9,478,145 | 1,107,951 | 11.7% | 9,422,379 | 146,881 | 1.6% | -961,070 |
| 1220 | Lake County Ambulance | 7,033,690 | 426,695 | 6.1% | 7,031,284 | 102,990 | 1.5% | -323,705 |
| 1230 | MSTU Stormwater Section | 5,879,071 | 1,406,474 | 23.9% | 6,909,006 | 1,351,485 | 19.6% | -54,989 |
| 1231 | MSTU Parks Section | 4,369,947 | 505,215 | 11.6% | 4,482,224 | 376,953 | 8.4% | -128,262 |
| 1232 | MSTU Roads Section | 963,048 | 961,517 | 99.8% | 8,096 | 0 | - | -961,517 |
| 1240 | Emergency 911 | 3,252,641 | 439,210 | 13.5% | 4,368,130 | 1,249,540 | 28.6% | 810,330 |
| 1250 | Resort/Development Tax | 4,248,648 | 2,482,596 | 58.4% | 4,915,544 | 3,038,856 | 61.8% | 556,260 |
| 1260 | Affordable Housing Assist Trust | 1,441,768 | 42,318 | 2.9% | 1,732,907 | 0 | - | -42,318 |
| 1270 | Section 8 | 4,373,485 | 267,889 | 6.1% | 4,094,066 | 532,163 | 13.0% | 264,274 |
| 1290 | Greater Hills MSBU | 294,615 | 59,008 | 20.0% | 299,218 | 57,483 | 19.2% | -1,525 |
| 1300 | Federal/State Grants | 17,743,300 | 5,122,532 | 28.9% | 20,220,791 | 0 | - | -5,122,532 |
| 1310 | Restricted Local Programs | 1,324,051 | 182,505 | 13.8% | 1,476,606 | 0 | - | -182,505 |
| 1320 | Energy Eff & Cons Blk Grant | 1,549,493 | 200,451 | 12.9% | 1,377,737 | 0 | - | -200,451 |
| 1330 | Law Enforcement Trust | 242,724 | 0 | - | 205,800 | 0 | - | 0 |
| 1370 | Greater Groves MSBU | 253,777 | 50,590 | 19.9% | 258,139 | 48,840 | 18.9% | -1,750 |
| 1410 | County Sales Tax | 9,995,250 | 0 | - | 10,474,070 | 0 | - | 0 |
| 1430 | Village Green Street Lighting | 24,316 | 11,242 | 46.2% | 25,965 | 12,891 | 49.6% | 1,649 |
| 1450 | Greater Pines Municipal Svcs | 290,555 | 58,693 | 20.2% | 295,044 | 57,054 | 19.3% | -1,639 |
| 1460 | Picciola Street Lighting | 6,676 | 2,789 | 41.8% | 7,135 | 3,248 | 45.5% | 459 |
| 1470 | Valencia Terr Street Lighting | 11,539 | 5,101 | 44.2% | 12,864 | 6,406 | 49.8% | 1,305 |
| 1500 | Environmental Recovery Fund | 92,219 | 84,753 | 91.9% | 103,866 | 91,345 | 87.9% | 6,592 |
| 1520 | Building Services | 1,172,449 | 40,270 | 3.4% | 1,368,136 | 235,957 | 17.2% | 195,687 |
| 1680 | County Fire Rescue | 22,744,876 | 2,837,800 | 12.5% | 24,396,801 | 4,268,185 | 17.5% | 1,430,385 |
| 1690 | Fire Services Impact Fee Trust | 2,299,014 | 1,846,410 | 80.3% | 2,372,576 | 1,670,916 | 70.4% | -175,494 |
| 1800 | Employees Benefit Fund | 595 | 595 | 100.0% | 843 | 843 | 100.0% | 248 |
| 1850 | Animal Shelter Steril Trust | 324,085 | 244,085 | 75.3% | 375,800 | 295,800 | 78.7% | 51,715 |
| 1900 | County Library System | 4,854,676 | 46,516 | 1.0% | 4,985,680 | 162,788 | 3.3% | 116,272 |

RESERVE RECAP REPORT
Fourth Quarter Ending September 30, 2012

| Fund | Fund Name | FY 2012 Adopted Budget | FY 2012 Adopted Reserves | % of Bud. | FY 2012 Revised Budget | FY 2012 Revised Reserves | % of Bud. | Change in Reserves |
|-------------------------------------|-------------------------------|------------------------------|--------------------------------|--------------|------------------------------|--------------------------------|--------------|-----------------------|
| 2510 | Pari-Mutuel Rev Repl Bonds | \$435,350 | \$165,240 | 38.0% | \$428,951 | \$158,841 | 37.0% | -\$6,399 |
| 2610 | Renewal Sales Tax LOC | 1,267,898 | 58,251 | 4.6% | 1,269,322 | 33,275 | 2.6% | -24,976 |
| 2710 | Public Lands Program | 3,721,695 | 969,431 | 26.0% | 3,735,656 | 983,392 | 26.3% | 13,961 |
| 2810 | Expansion Projects Debt Svc | 5,767,337 | 27,432 | 0.5% | 5,766,213 | 25,308 | 0.4% | -2,124 |
| 3020 | Parks Capital Projects | 1,326,441 | 318,653 | 24.0% | 2,318,818 | 0 | - | -318,653 |
| 3030 | Renewal Sales Tax Cap Proj | 10,185,492 | 2,274,108 | 22.3% | 9,189,378 | 3,471,624 | 37.8% | 1,197,516 |
| 3040 | Renewal Sales Tax Cap Proj-PW | 9,715,879 | 2,112,529 | 21.7% | 9,802,639 | 0 | - | -2,112,529 |
| 3100 | Emer Comm/Ops Ctr Capital | 0 | 0 | - | 4,724,152 | 0 | - | 0 |
| 3710 | Public Lands Capital Program | 3,830,582 | 253,319 | 6.6% | 3,649,618 | 0 | - | -253,319 |
| 3810 | Facilities Expansion Capital | 30,002,998 | 25,797,083 | 86.0% | 22,573,360 | 0 | - | -25,797,083 |
| 4200 | Landfill Enterprise | 22,266,032 | 363,595 | 1.6% | 24,277,876 | 2,356,279 | 9.7% | 1,992,684 |
| 4220 | S W Closures and LT Care | 3,291,420 | 986,977 | 30.0% | 3,401,393 | 864,744 | 25.4% | -122,233 |
| 5200 | Property and Casualty | 5,377,335 | 2,481,689 | 46.2% | 5,011,338 | 2,115,692 | 42.2% | -365,997 |
| 5300 | Employee Group Benefits | 20,455,894 | 7,862,234 | 38.4% | 19,646,035 | 7,052,375 | 35.9% | -809,859 |
| 5400 | Fleet Management | 4,643,775 | 199,128 | 4.3% | 4,697,693 | 231,027 | 4.9% | 31,899 |
| Totals - Funds with Reserves | | \$420,320,269 | \$93,908,659 | 22.3% | \$430,670,582 | \$60,757,152 | 14.1% | -\$33,151,507 |

**Lake County BCC
Full Time Positions
as of September 30, 2012**

| | FY 2012 | Filled as of 9/30/2012 | Vacant as of 9/30/2012 |
|---|------------|---------------------------|---------------------------|
| Summary by Department | | | |
| Community Services | 23 | 22 | 1 |
| Conservation and Compliance | 53 | 49 | 4 |
| County Attorney | 7 | 7 | 0 |
| County Manager | * 51 | 48 | 3 |
| Facilities Development and Management | 30 | 26 | 4 |
| Growth Management | 35 | 30 | 5 |
| Human Resources | 8 | 7 | 1 |
| Information Technology | 25 | 23 | 2 |
| Judicial Support | 9 | 8 | 1 |
| Legislative | 8 | 8 | 0 |
| Public Resources | 104 | 91 | 13 |
| Public Safety | 207 | 206 | 1 |
| Public Works | 182 | 172 | 10 |
| TOTAL - Board of County Commissioners: | 742 | 697 | 45 |

* Board approved 7/10/2012 - added a new position

Position Vacancy Report

| Full Time | | Part Time | |
|---|---|--|---|
| # Department Job Title | Status as of 9/30/2012 | # Department Job Title | Status as of 9/30/2012 |
| 1 Community Services Program Associate | To be deleted w/ Budget FY 2013 | 0 Community Services | |
| 4 Conservation and Compliance Animal Shelter Tech I Code Enforcement Officer Environmental Programs Supervisor Environmental Specialist | In Selection Process In Recruitment Process To be deleted w/ Budget FY 2013 To be deleted w/ Budget FY 2013 | 0 Conservation and Compliance | |
| 0 County Attorney | | 0 County Attorney | |
| 3 County Manager Deputy County Manager Mechanic I Office Associate V | In Recruitment Process In Recruitment Process In Selection Process (Offer Extended) | 2 County Manager Welcome Center Worker Welcome Center Worker | To be deleted w/ Budget FY 2013 To be deleted w/ Budget FY 2013 |
| 4 Facilities Development and Management Building Automation Technician Energy Maintenance Tech Maintenance Tech I Trade Crew Leader | In Recruitment Process To be deleted w/ Budget FY 2013 To be deleted w/ Budget FY 2013 To be deleted w/ Budget FY 2013 | 0 Facilities Development and Management | |
| 5 Growth Management Building Division Manager Development Processing Manager Permitting Technician II Senior Building Inspector Senior Building Inspector | Hold To be deleted w/ Budget FY 2013 In Recruitment Process To be deleted w/ Budget FY 2013 To be deleted w/ Budget FY 2013 | 1 Growth Management Public Hearing Associate | Hold |
| 1 Human Resources Human Resources Technician | In Selection Process | 0 Human Resources | |
| 2 Information Technology Network Administrator Tech Asset Specialist | Hold To be deleted w/ Budget FY 2013 | 0 Information Technology | |
| 1 Judicial Support Office Associate I | In Recruitment Process | 0 Judicial Support | |
| 0 Legislative | | 0 Legislative | |
| 13 Public Resources Extension Agent IV Librarian I Library Assistant II Library Technician Library Services Div Mgr Park Attendant Park Attendant Park Attendant Park Attendant Parks & Trail Program Mgr Regional Branch Manager Trades Crew Leader Trades Crew Leader | In Selection Process Hold To be deleted w/ Budget FY 2013 To be deleted w/ Budget FY 2013 In Recruitment Process In Selection Process (Offer Extended) In Selection Process (Offer Extended) To be deleted w/ Budget FY 2013 In Selection Process (Offer Extended) In Selection Process To be deleted w/ Budget FY 2013 In Recruitment Process Hold | 5 Public Resources Library Page @ Cagan Library Page @ Cooper Library Page @ East Lake Library Page @ Marion Library Page @ Marion | To be deleted w/ Budget FY 2013 To be deleted w/ Budget FY 2013 |
| 1 Public Safety Fire Lieutenant/EMT | In Selection Process (Offer Extended) | 0 Public Safety | |
| 10 Public Works Accounting Technician Environmental Svcs Div Mgr Environmental Waste Technician Environmental Waste Technician Equipment Operator IV Office Associate V Permitting Technician II Right of Way Agent I Roads Maintenance Operator Traffic Signal Technician | Hold Open-current internal interm assignment In Recruitment Process In Recruitment Process To be deleted w/ Budget FY 2013 In Selection Process In Selection Process In Selection Process In Recruitment Process In Recruitment Process | 1 Public Works Laborer | Hold |
| 45 Vacant Full Time Positions | | 9 Vacant Part Time Positions | As of September 30, 2012 |

Quarterly Overtime Report by Department

| Department | FY 2012 Budgeted Amount | Actual Amount Expended through 9/30/2012 | Percent Used |
|---------------------------------------|-------------------------------|--|--------------|
| Community Services | | | |
| Energy Eff and Cons Blk Grant | \$ 1,196 | \$ 1,196 | 100% |
| Conservation and Compliance | | | |
| Animal Services | 35,000 | 22,569 | 64% |
| County Attorney | - | - | 0% |
| County Manager | | | |
| Budget | - | 62 | 100% |
| Economic Development | - | - | 0% |
| Fleet Management | 15,771 | 6,664 | 42% |
| Information Outreach | 250 | 357 | 143% |
| Resort/Development Tax | - | 357 | 100% |
| Facilities Development and Management | 18,669 | 16,180 | 87% |
| Growth Management | | | |
| Building Services | 2,339 | 4,970 | 213% |
| Human Resources | - | - | 0% |
| Information Technology | - | - | 0% |
| Judicial Support | - | - | 0% |
| Legislative | - | - | 0% |
| Public Resources | | | |
| Fairgrounds Operation | - | 15 | 100% |
| Parks Services | 83,500 | 86,890 | 104% |
| Public Lands Program | 2,500 | 1,343 | 54% |
| Public Safety | | | |
| CO Wide Radio Program | 500 | 179 | 36% |
| Emergency 911 | 1,750 | 179 | 10% |
| County Fire Rescue | 1,730,000 | 1,691,801 | 98% |
| Public Works | | | |
| County Transportation Trust | 209,000 | 69,194 | 33% |
| Landfill Enterprise | 50,000 | 10,613 | 21% |
| Mosquito and Aquatic Plant Mgmt | - | 3,792 | 100% |
| Stormwater Management | 2,000 | 364 | 18% |
| TOTAL OVERTIME: | \$ 2,152,475 | \$ 1,916,727 | 89% |



LAKE COUNTY
FLORIDA